

KLAMATH COUNTY SCHOOL DISTRICT



ADOPTED BUDGET

Fiscal Year 2025 – 2026

Inspiring Today's Students to Meet Tomorrow's Challenges

KLAMATH COUNTY SCHOOL DISTRICT

Adopted Budget Document 2025 - 2026

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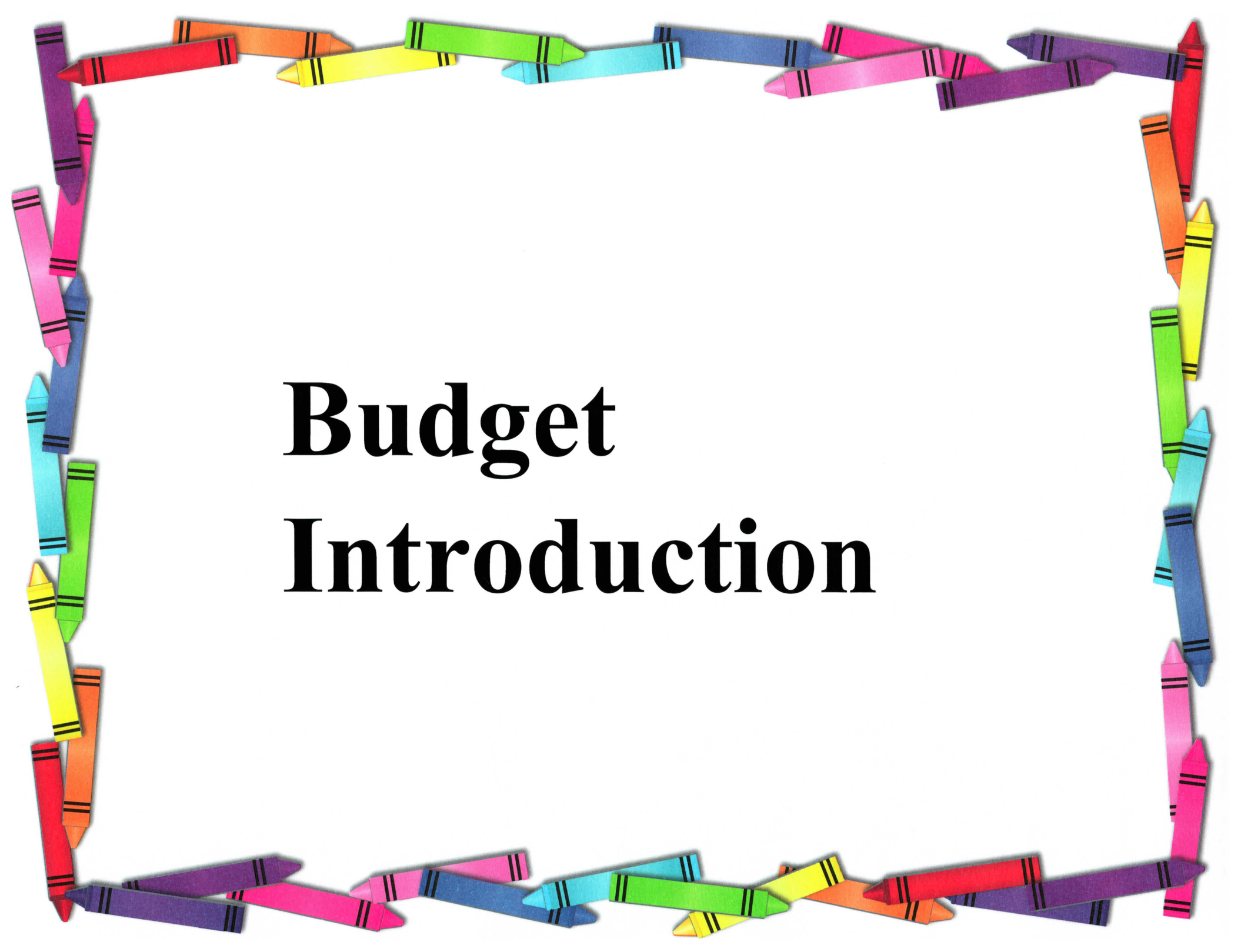
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Budget Introduction

KLAMATH COUNTY SCHOOL DISTRICT

BUDGET COMMITTEE

2845 Greensprings Drive – Klamath Falls, OR 97601

BUDGET COMMITTEE FOR FISCAL YEAR 2025 - 2026

<u>BOARD OF DIRECTORS</u>	<u>POSITION</u>	<u>TERM EXPIRES</u>
John Rademacher	Position 1 Chiloquin / Gilchrist	June 30, 2027
Brooke Kliewer	Position 2 Henley Elem. / Keno	June 30, 2025
Marc Staunton	Position 3 Bonanza / Lost River	June 30, 2025
Steve Lowell	Position 4 Ferguson / Shasta	June 30, 2027
Jill O'Donnell	Position 5 Peterson / Stearns	June 30, 2025

APPOINTED BUDGET COMMITTEE MEMBERS

Diana Otero	Position 1 Chiloquin / Gilchrist	June 30, 2026
Bill Jennings	Position 2 Henley Elem. / Keno	June 30, 2025
Jacen Jespersen	Position 3 Bonanza / Lost River	June 30, 2027
Carrie Dickson	Position 4 Ferguson / Shasta	June 30, 2026
Open	Position 5 Peterson / Stearns	June 30, 2027

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 2025 - 2026

SCHOOL NAME

SCHOOL PRINCIPAL

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
Gearhart Elementary	Jessica DeLonge
Gilchrist Jr/Sr High School	Jon Richards
Gilchrist Elementary	Heather Bond
Henley Elementary	Jennifer Witt
Henley High School	Jesse Hamilton
Henley Middle School	Kathleen Todd
Keno Elementary	Sarah Shively
Klamath County Transitions Program	Randy Denson
Lost River Jr/Sr High School	Jana Dunlea
Malin Elementary	Francesca Grounds
Mazama High School	Jennifer Hawkins
Merrill Elementary	Margaret McCadden
Peterson Elementary	Renee Criss
Shasta Elementary	Randy Rose
Stearns Elementary	Janell Preston

Klamath County School District
Budget Message
Fiscal Year 2025-26

Introduction

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

Welcome to the Fiscal Year 2025-26 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 2025-26 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.

The District invested ESSER funds into capital assets, by utilizing these funds in this manner it has preserved the District's ending fund balance. We are able to invest those dollars into additional projects as well as staff. 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 2024-25 including:

- 1) With an allocation of \$25 million in ESSER funds, the District completed 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 2025-26 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. HVAC control upgrades for several schools
 - h. Restroom renovations
 - i. 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. CTE programs in 2024-25:
 - i) Lost River Jr/Sr High Agriculture/Ag Business/Construction/Pre-Apprenticeship/Pre-Teaching
 - ii) Bonanza Jr/Sr High Agriculture/Ag Business/Construction/Pre-Apprenticeship /Pre-Teaching
 - iii) Gilchrist Jr/Sr High Manufacturing
 - iv) Chiloquin Jr/Sr High Manufacturing
 - v) Henley Jr/Sr High Agriculture/Ag Business/Construction/Pre-Apprenticeship/Health Occupation/Engineering/Pre-Teaching/Digital Media/ROTC
 - vi) Mazama High Agriculture/Ag Business/Automotive/Manufacturing/Health Occupation/Pre-Teaching
- b. CTE BOLI and state revitalization grants for 24-25:
 - i) \$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)
 - ii) \$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.
 - iii) \$200,000 BOLI Future Ready Oregon Grant to buy tools, consumables, supplies, and equipment for Bonanza Jr/Sr High Construction/Pre-Apprenticeship program
 - iv) \$28,200 BOLI Future Ready Oregon Grant to buy tools, consumables, supplies and equipment for Mazama High School manufacturing facility
- 3) This is the 6th 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.
- 4) This is the fifth year the district has paid for school supplies for all elementary school students.
- 5) 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 2024-25 increased the number of hyperlocal and local producer purchase agreements from 16 to 19 with 3 new products.
- 6) The District graduation rate for 2023-24 was 82.50% and the five-year completer rate was 88.30%. 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 2023-24 and two of those – Bonanza Junior/Senior High School, and Lost River Junior/Senior High School – hit a perfect graduation rate of 100%.)
- 7) 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.

- 8) Students involved in academic groups, such as FBLA, FFA, HOSA, DECA, and robotics placed at state, many subsequently qualifying for nationals.
- 9) Sports teams and individuals placed in conference and district athletic competitions, resulting in participation at the state level. The Henley (4A) Boys Soccer team won the OSAA State Soccer Championships. Mazama High School had a student become OSAA (4A) Wrestling Champion.
- 10) The District was the recipient of one seismic grant for the following projects
 - a) \$2,499,640 for Chiloquin Elementary for structural upgrades in the main building. Work is scheduled to begin in the summer of 2025.
- 11) 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 2024-25 has sustained 21.8 FTE positions to provide project-based learning and small group instruction. The 2025-26 budget reflects that continued investment.
- 12) Business Services was awarded the Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting for the 11th year in a row for the FY 2022-23 Annual Comprehensive Financial Report (ACFR).

Explanation of the Budget Document

The budget document contains the actual revenues and expenditures for FY 2022-23 and FY 2023-24; the budgeted revenues and expenditures for the current year's adopted budget, FY 2024-25, with any permissible adjustments; and the proposed budget for FY 2025-26. 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 Trust Funds.

The total budget of the Klamath County School District is proposed at \$170,467,175. This is a decrease of \$15,255,783 from the current fiscal year budget. This overall decrease is primarily attributable to the conclusion of ESSER funding spread out from FY 21 – FY 25. 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 2025 with the Board of Directors adopting the Budget Calendar. The Board subsequently provided Administration with their FY 2025-26 budget priorities at the February 20, 2025, 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 estimated at \$11.359 billion for the biennium; 2) enrollment includes an increase of 13 students in our district with statewide enrollment fairly flat; and 3) a small allocation of Secure Rural Schools funds. Final state funding for K-12 education for the 2025-27 biennium has not been passed by the Legislature. Departments were instructed to budget at a flat level as for FY 2025-26 with a 3% minimal increase 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 12, 2025, 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 \$18,709,038. Assessed property values for FY 2023-24 increased 5.14% as compared to a 2.02% increase for FY 2022-23.

Current property taxes are estimated to increase 3.0% for FY 2025-26, 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, 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 4.03% 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 and is housed in the Technology Reserve Fund. Other Curricular Activities reflect the sport fees and gate charges for athletic events. Annually the District allocates over \$1.8 million to support sports programs at the junior high and high school levels. Local Sources comprise approximately 18.32% 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 1.75% of General Fund resources.

C. Revenue from State Sources

State revenues comprise approximately 68.40% of the General Fund's budgeted resources as compared to 64.85% for FY 2024-25. 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 2025-27 biennium is being strenuously debated in the Oregon Legislature with accountability being the driver of the \$11.359 billion proposal. The Governor proposed a \$11.359 billion State School Fund Allocation that is being debated 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	\$1,070,052
FY 2024-25	\$1,000,000 (estimated)
FY 2025-26	\$3,754,781 (estimated)

Federal sources account for approximately 3.56% of the General Fund's budgeted resources. The District is projecting an increase in Federal Forest Fees due to a back payment beginning 2017-18, 2018-19, and 2019-20. The State of Oregon counted these funds against the state school fund, ending in a take away from our state school fund. It was deemed inappropriate and is currently in the Legislature for approval.

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, Transportation Depreciation. 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. Lastly, the ending fund balance for FY 2025-26 is anticipated at \$8,810,394. Other Revenue constitutes 8.40 % 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 50.87% of the General Fund's budget as compared to 48.15% for FY 2024-25. The increase in instructional costs is primarily driven by salary and insurance increases negotiated in the current bargaining agreements and the addition of new certified and classified positions in the 2024-25 FY and are carried forward to the 2024-25 budget. PERS rates increase by the biennium .15% for Tier 1/Tier 2 employees and decreased .19% for OPSRP 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 38.81% of the General Fund, an increase from 37.55% 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 2024-25 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 2025-26 budget and consist of 4.5 FTE staff and operating expenses. The total estimate is \$301,417 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 2025-26 is inclusive in the Fund 4xx streams.

E. Debt Service

The expenditures for Debt Service, both principal and interest, are estimated at 1.13 % of the General Fund, a decrease from 1.21% for FY 2024-25. 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 3.60% of the General Fund's budget. Transfers include the following funds as outlined below:

- Special Revenue Fund #212 - IDEA Sec 611 - \$261,244.00
- Special Revenue Fund #262 – SMILE - \$2,317.64
- Special Revenue Fund #275 – Food Services - \$866,115.37
- Special Revenue Fund #273 - Professional Development - \$729.22
- Debt Service Fund #310 - Sinking Fund for QSCB 2010 - \$103,541.40
- Debt Service Fund #312-Sinking Fund for QSCB 2012 - \$284,450.00
- Construction Fund #402 – Chiloquin Gym - \$758,585.82
- Construction Fund #405 – Construction Projects 2025-26 - \$1,579,734.35
- Construction Fund #406 – Lost River Gym - \$10,000.00
- Reserve Fund #602 – Furniture Reserve - \$100,000.00
- Reserve Fund #603 – Textbook Reserve - \$321,908.61

Klamath County School District is contractually obligated to provide \$100,000 annually for teacher professional development. During FY 2024-25 there was a beginning fund balance to substantiate the required amount. FY 2025-26 requires less of a transfer to reach the \$100,000 threshold.

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. Asphalt Reserve

The District continues to monitor the 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.

G. Contingencies

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

\$4,371,950.12 or 3.67% of the General Fund's budget, down from 6.06% for FY 2024-25. 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 February 20, 2025, board meeting. Some of these priorities were continued focus on reduced class sizes, 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, retain counselors, professional development, retaining and hiring bus drivers, and continued upgrade with technology.

Beginning with the 2023-24 fiscal year, the Oregon Paid Family Medical Leave (PFML) act requirements are 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 2025-26 fiscal year, the district contribution is estimated to be \$259,711.

Klamath County School District faces a variety of challenges, not unlike other school districts across the state. One of the most significant challenges is funding the required contributions to the Public Employee Retirement System, also known as PERS. All full-time employees and those employees who work 600+ hours in any one calendar year participate in PERS. The District contributes the required 6% of eligible employees' gross salary in addition to the District's pre-defined percentage established by PERS according to retirement rates, etc. The following portrays the District's PERS rates since July 1, 2005:

<u>Biennium</u>	<u>Tier 1 / 2 Rate</u>	<u>OPSRP 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
2025-27	28.02	24.84

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	\$2,701,541.71	\$2,918,240.82	\$8,879,125.86	\$14,498,908.39	\$1,261,853.39
2024-25**	\$2,781,770.06	\$2,534,872.51	\$9,566,892.01	\$14,883,534.58	\$384,626.19

**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, PACE insurance increase approaching 20%, Unemployment Insurance increase, and, maintaining sufficient ending fund balance.

The FY 2025-26 Proposed Budget is hereby submitted for your consideration.



Glen Szymoniak
Superintendent



Janet Melsness
Budget Officer/Director of Business Services

Dated: April 30, 2025

Klamath County School District
Adopted 2025 - 2026 Budget Calendar – June 12th Adoption - REVISED

January 21, 2025 <i>Tuesday</i>	Budget materials submitted to principals, supervisors and Cabinet.
January 16, 2025 <i>Thursday</i>	School Board Meeting – Adopt 2025 – 2026 budget calendar.
February 7, 2025 <i>Friday</i>	All budget pages due from administrators, principals and supervisors.
February 20, 2025 <i>Thursday</i>	Board to establish budget priorities.
April 25, 2025 <i>Friday</i>	Publish first NOTICE OF BUDGET COMMITTEE MEETING. ORS 294.426 (five to thirty days before budget meeting)
May 2, 2025 <i>Friday</i>	Proposed budget available to the public.
May 2, 2025 <i>Friday</i>	Publish second NOTICE OF BUDGET COMMITTEE MEETING. ORS 294.426 (five to thirty days before budget meeting)
May 8, 2025 <i>Thursday</i>	FIRST MEETING OF THE BUDGET COMMITTEE – (D.O.) Presentation of the budget message by the executive officer and the proposed budget by the budget officer. Public Input; Budget may be approved at this meeting.
May 12, 2025 <i>Monday</i>	Submit “List of Planned Public Improvements” to BOLI (30 days prior to budget adoption)
May 14, 2025 <i>Wednesday</i>	SECOND MEETING OF THE BUDGET COMMITTEE – (D.O.) This meeting will be held only if the budget is not approved on May 8 th
May 15, 2025 <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 14 th
May 28, 2025 <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 12, 2025 <i>Thursday</i>	SCHOOL BOARD MEETING. Enact resolutions adopting the budget, making the appropriations, categorizing and declaring tax levy. <i>ORS 294.456</i>
June 12, 2025 <i>Thursday</i>	PUBLIC HEARING ON THE APPROVED BUDGET: shall be conducted by a quorum of the Board.
July 11, 2025 <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. <i>ORS 294.458</i>



Legal Information

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

I, Juan Salazar, Manager, being duly sworn, depose and say that I am the principle clerk of the publisher of the Herald and News a newspaper in general circulation, as defined by Chapter 193 ORS, printed and published at 2701 Foothills Blvd, Klamath Falls, OR 97601 in the aforesaid county and state: that I know from my personal knowledge that the Legal # 25159 Budget Meeting 5/8/25 a printed copy of which is hereto annexed, was published in the entire issue of said newspaper for: 2

Insertion(s) in the following issues: 04/23/25, 04/30/25

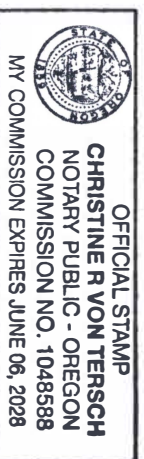
Total Cost: \$295.66


Subscribed and sworn by Juan Salazar before me on: On 5th day of May, in the year of 2025



Notary Public of Oregon

My commission expires June 6, 2028



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, 2025 to June 30, 2026, will be held at Klamath County School District, 2845 Greensprings Drive, Klamath Falls, Oregon. The meeting will take place on May 8, 2025 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 14, 2025 at 5:00 p.m. and May 15, 2025 at 7:00 p.m. A copy of the budget document may be inspected or obtained on or after May 2, 2025 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.

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. Comments must be received by 12 pm (noon) on May 8, 2025, 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.
#25159 April 23, 30, 2025

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

I, Marna Batsell, Account Executive, being duly sworn, depose and say that I am the principle clerk of the publisher of the Herald and News a newspaper in general circulation, as defined by Chapter 193 ORS, printed and published at 2701 Foothills Blvd, Klamath Falls, OR 97601 in the aforesaid county and state: that I know from my personal knowledge that the

Legal # 25292 ED-1 2025/2026

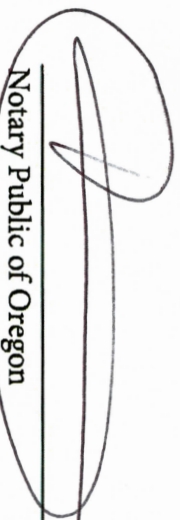
a printed copy of which is hereto annexed, was published in the entire issue of said newspaper for: 1

Insertion(s) in the following issues: 06/07/25

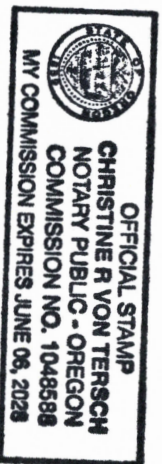
Total Cost: \$506.34



Subscribed and sworn by Marna Batsell before me on: On
2nd day of July, in the year of 2025


Notary Public of Oregon

My commission expires June 6, 2028



FORM
OR-ED-1

NOTICE OF BUDGET HEARING

A public meeting of the Klamath County School District Board of Directors will be held on June 12, 2025 at 5:00 pm at Klamath County School District, 2845 Greenspring Drive, Klamath Falls, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2025 as approved by the Klamath County School District Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at 2845 Greenspring Drive, Klamath Falls, Oregon between the hours of 7:30 a.m. and 4:00 p.m., or online at www.kcsd.k12.or.us. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year.

Contact: Janet Melness

Telephone: 541-851-8729

Email: melness@kcsd.k12.or.us

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount Last Year 2023-24	Adopted Budget This Year 2024-25	Approved Budget Next Year 2025-26
Beginning Fund Balance	\$34,159,933	\$35,860,899	\$33,400,961
Current Year Property Taxes, other than Local Option Taxes	20,944,615	21,393,952	20,984,155
Current Year Local Option Property Taxes	0	0	0
Other Revenue from Local Sources	4,587,235	5,289,589	6,215,586
Revenue from Intermediate Sources	2,053,006	2,258,700	2,083,000
Revenue from State Sources	88,231,694	99,188,527	97,188,248
Revenue from Federal Sources	20,116,922	14,853,792	14,585,522
Interfund Transfers	17,920,010	10,831,610	5,517,112
All Other Budget Resources	36,337	50,000	461,239
Total Resources	\$188,049,752	\$189,727,069	\$170,643,823
FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Salaries	\$59,080,877	\$66,442,124	\$66,801,154
Other Associated Payroll Costs	34,574,634	40,018,959	39,840,407
Purchased Services	10,406,194	16,742,798	12,391,625
Supplies & Materials	11,938,368	18,650,338	15,484,865
Capital Outlay	17,383,128	22,443,745	12,133,021
Other Objects (except debt service & interfund transfers)	2,217,376	2,586,259	2,539,213
Debt Service*	4,212,217	4,394,787	4,249,440
Interfund Transfers*	17,920,011	10,831,860	5,517,112
Operating Contingency	0	2,736,007	5,677,123
Unappropriated Ending Fund Balance & Reserves	30,316,947	4,940,243	6,009,863
Total Requirements	\$189,049,752	\$189,727,069	\$170,643,823
FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EMPLOYEES (FTE) BY FUNCTION			
1000 Instruction	\$66,787,221	\$81,300,228	\$78,684,181
FTE	566.24	588.1	591.42
2000 Support Services	48,256,182	62,561,444	57,408,383
FTE	342.72	366.25	365.57
3000 Enterprise & Community Service	6,275,381	6,550,555	6,708,179
FTE	58.44	57.4	60.38
4000 Facility Acquisition & Construction	14,279,794	16,471,995	6,389,542
FTE	0	1	0
5000 Other Uses	0	0	0
5100 Debt Service*	4,212,217	4,394,737	4,249,440
5200 Interfund Transfers*	17,920,011	10,831,860	5,517,112
6000 Contingency	0	2,736,007	5,677,123
7000 Unappropriated Ending Fund Balance	30,316,947	4,940,243	6,009,863
Total Requirements	\$188,049,752	\$189,727,069	\$170,643,823
Total FTE	967.4	1012.75	1012.37
* not included in total 5000 Other Uses. To be appropriated separately from other 5000 expenditures.			
STATEMENT OF CHANGES IN ACTIVITIES AND SOURCES OF FINANCING **			
The budget for fiscal year 2025-26 is based on a \$11.359 billion allocation of the State School Fund with 49% being allocated in the first year of the state fiscal biennium. The Student Investment Account allocation is estimated at \$7.59 million. The Oregon Paid Family Medical Leave program has been rolled out to District employees. The program offers additional staff leave with the District contributing 40% and employees 60% to the costs. The unemployment law has taken effect within the fiscal year, there is a substantial amount projected to be paid by the District. Facilities are a continued focus of the District with planned projects throughout the District to include roof replacements, seismic retrofits, flooring and classroom remodels.			
PROPERTY TAX LEVIES			
Permanent Rate Levy (Rate Limit 4.0519 per \$1,000)	Rate or Amount Imposed 4.0519	Rate or Amount Imposed 4.0519	Rate or Amount Approved 4.0519
Local Option Levy	0	0	0
Levy for General Obligation Bonds	\$2,446,343	\$2,378,578	\$2,275,117
STATEMENT OF INDEBTEDNESS			
LONG TERM DEBT	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, But Not Incurred on July 1	
General Obligation Bonds	\$21,300,000	\$0	
Other Bonds	\$9,272,000	\$0	
Other Borrowings	\$2,164,088	\$0	
Total	\$32,736,088	\$0	

** If more space is needed to complete any section of this form, insert lines (rows) on this sheet. You may delete blank lines.

#25292 June 7, 2025

RESOLUTION No. 25-05

RESOLUTION ADOPTING THE BUDGET

BE IT RESOLVED that the Board of the Klamath County School District hereby adopts the budget for fiscal year **2025-2026** in the total amount of \$170,643,823.* This budget is now on file at **2845 Greensprings Drive** in Klamath Falls, Oregon.

RESOLUTION MAKING APPROPRIATIONS

BE IT RESOLVED that the amounts shown below are hereby appropriated for the fiscal year beginning July 1, 2025, for the following purposes:

<u>General Fund</u>		<u>Special Revenue Funds</u>	
Instruction.....	60,335,740	Instruction.....	17,219,945
Support Services.....	46,207,955	Support Services.....	6,341,037
Enterprise & Community Services	301,417	Enterprise & Comm....	6,389,762
Facilities Acquisition	0	Facilities Acquisition....	3,475,996
Transfers.....	4,371,950	Transfers.....	1,145,162
Debt Service	1,338,287	Total.....	\$34,571,902
Contingency.....	5,677,123		
Total.....	\$118,232,472		
<u>Debt Service Fund</u>		<u>Capital Project Fund</u>	
Debt Service	2,911,153	Instruction.....	0
Total.....	\$2,911,153	Support Services.....	3,555,820
		Facilities Acquisition	2,756,900
		Total.....	\$6,312,720
<u>Reserve Funds</u>		<u>Trust Funds</u>	
Instruction.....	1,128,496	Enterprise & Comm	17,000
Support Services.....	1,303,573	Support Services.....	0
Facilities Acquisition	156,646	Facilities Acquisition	0
Total.....	\$2,588,714	Total.....	\$17,000

Total APPROPRIATIONS, All Funds, . . . **\$164,633,960**
Total Unappropriated and Reserve Amounts, All Funds, . . . **6,009,863**
TOTAL ADOPTED BUDGET . . . **\$170,643,823** *

(* amounts with asterisks must match)

RESOLUTION IMPOSING THE TAX

BE IT RESOLVED that the following ad valorem property taxes are hereby imposed upon the assessed value of all taxable property within the district for tax year 2025- 2026 :

- (1) In the amount of \$ _____ **OR** at the rate of \$ 4.0519 per \$1000 of assessed value for permanent rate tax;
(2) In the amount of \$ _____ **OR** at the rate of \$ _____ per \$1000 of assessed value for local option tax;
(3) In the amount of \$2,275,117 for debt service on general obligation bonds;

RESOLUTION CATEGORIZING THE TAX

BE IT RESOLVED that the taxes imposed are hereby categorized for purposes of Article XI section 11b as:

Subject to the Education Limitation

Permanent Rate Tax.....\$ _____ **OR** \$4.0519/\$1000
Local Option Tax.....\$ _____ **OR** \$ _____/\$1000

Excluded from Limitation

General Obligation Bond Debt Service.....\$ 2,275,117

The above resolution statements were approved and declared adopted on June 12, 2025.

X Sean Dineen
Signature

150-504-059 (Rev. 11-05-21)

Notice of Property Tax and Certification of Intent to Impose a **FORM OR-ED-50**
Tax on Property for Education Districts **2025-2026**

To assessor of _____ Klamath _____ County

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

☐ Check here if this is an amended form.

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

2845 Greensprings Dr Klamath Falls OR 97601 07/08/2025
Mailing Address of District
Janet Melsness Director of Bus Serv City 541-851-8729 State Zip Code Date Submitted
Contact person Title Daytime telephone number Contact person e-mail address
melsnessj@kcsd.k12.or.us

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

- ☒ The tax rate or levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.
☐ The tax rate or levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.456.

PART I: TOTAL PROPERTY TAX LEVY

	Subject to Education Limits	
	Rate — or — Dollar Amount	Excluded from Measure 5 Limits
1. Rate per \$1,000 levied (within permanent rate limit)	4.0519	
2. Local option operating tax		Dollar Amount of Bond Levy
3. Local option capital project tax	3	
4a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001	4a	
4b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001	4b	2,275,117
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b)	4c	2,275,117

PART II: RATE LIMIT CERTIFICATION

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

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

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



General Fund

Revenue Budget
July 1, 2025 to June 30, 2026
GENERAL FUND

Klamath County School District
Ad Valorem Tax Education Limitations 2025-26
 \$4.0519 / \$1,000 of assessed value

1000 - Revenue from Local Sources

Rev Acct	Rev Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
R1111	CUR YR TAXES	16,517,313	17,511,678	18,285,374	18,709,038	18,709,038	18,709,038
R1112	PRIOR YR TAXES	445,711	593,416	550,000	500,000	500,000	500,000
R1113	CNTY SALES/BACK TAXES	169,176	12,432	180,000	100,000	100,000	100,000
R1190	PNLTY/INT ON TAXES	762	269	500	500	500	500
R1311	INDIVIDUAL TUITION	-	-	2,000	-	-	-
R1411	TRANSP FEES INDIV	5,249	-1,852	5,500	1,500	1,500	1,500
R1412	TRANS FEE OTH DIST WITHIN	10,211	3,157	5,000	5,000	5,000	5,000
R1413	TRANS FEE OTH DIST OUTSID	1,016	1,060	1,500	1,500	1,500	1,500
R1510	INTEREST ON INVESTMENTS	499,925	929,425	875,000	1,150,000	1,150,000	1,150,000
R1511	DIVIDENDS	40,209	67,133	68,000	48,000	48,000	48,000
R1700	EXTRACURRICULAR ACTIVITIE	104,214	51,793	110,000	10,000	10,000	10,000
R1710	ADMISSIONS	88,276	85,643	100,000	100,000	100,000	100,000
R1790	OTH CURRICULAR ACTIVITIES	114,952	147,054	120,000	165,000	165,000	165,000
R1795	COFFEE CART REVENUE	17,792	20,581	20,000	25,000	25,000	25,000
R1800	VIKING BABIES	57,091	145,901	125,000	115,000	115,000	115,000
R1900	OTH REV LOCAL SOURCES	3,083	200	3,500	3,500	3,500	3,500
R1910	RENTALS	21,153	28,748	25,000	30,000	30,000	30,000
R1920	CONTR/DON PRIVATE SOURCES	3,000	3,545	5,000	5,000	5,000	5,000
R1940	SVCS OTH LOCAL EDUCA AGEN	20,000	20,000	20,000	20,000	20,000	20,000
R1960	RECOV PRIOR YRS EXP	9,576	12,106	20,000	20,000	20,000	20,000
R1980	FEES CHARGED TO GRANTS	529,504	443,233	550,000	500,000	500,000	500,000
R1990	MISCELLANEOUS	183,392	259,148	200,000	220,000	220,000	220,000
R1993	E-RATE	-	264,205	300,000	-	-	-
1000 - Revenue from Local Sources		18,841,604	20,598,876	21,571,374	21,729,038	21,729,038	21,729,038

Revenue Budget
July 1, 2025 to June 30, 2026
GENERAL FUND

Klamath County School District
Ad Valorem Tax Education Limitations 2025-26
 \$4.0519 / \$1,000 of assessed value

2000 - Revenue From Intermediate Sources

Rev Acct	Rev Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
R2101	CO SCHOOL FUNDS	210,514	128,218	215,000	130,000	130,000	130,000
R2199	OTHER INTERMED SRCS	32,793	30,599	20,000	30,000	30,000	30,000
R2800	REVENUE LIEU TAXES	9,960	26,847	15,000	20,000	20,000	20,000
R2910	ESD PASS THROUGH	2,100,575	1,863,663	1,780,000	1,900,000	1,900,000	1,900,000
2000 - Revenue From Intermediate Sources		2,353,841	2,049,327	2,030,000	2,080,000	2,080,000	2,080,000

3000 - Revenue From State Sources

Rev Acct	Rev Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
R3101	SSF- GEN SUPPORT	70,534,717	71,949,824	77,364,598	79,369,774	79,369,774	79,369,774
R3103	COMMON SCH FUND	924,783	978,638	1,000,000	960,000	960,000	960,000
R3104	CNTY TIMBER ST MNGD	367,547	486,072	410,000	425,000	425,000	425,000
R3199	UNRESTR GRANT OTHER	204,918	181,116	210,000	200,000	200,000	200,000
R3299	RESTR GRANTS OTHER	15,373	76,401	20,000	150,000	150,000	150,000
R3990	MISC STATE FUNDS	21,406	-	-	-	-	-
3000 - Revenue From State Sources		72,068,743	73,672,051	79,004,598	81,104,774	81,104,774	81,104,774

4000 - Revenue From Federal Sources

Rev Acct	Rev Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
R4100	UNRESTRICT REV FED GOV	-	-	30,000	30,000	30,000	30,000
R4300	RESTRICT REV FED GOV	-	42,330	50,000	365,000	365,000	365,000
R4500	RESTR REV FED GOV TO STAT	19,100	23,892	20,000	40,000	40,000	40,000

Revenue Budget
July 1, 2025 to June 30, 2026
GENERAL FUND

Klamath County School District
Ad Valorem Tax Education Limitations 2025-26
 \$4.0519 / \$1,000 of assessed value

Rev Acct	Rev Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
R4501	QSCB INTEREST	156,648	209,329	210,000	210,000	210,000	210,000
R4801	FED FOREST FEES	989,427	1,070,052	1,000,000	3,574,781	3,574,781	3,574,781
4000 - Revenue From Federal Sources		1,165,175	1,345,603	1,310,000	4,219,781	4,219,781	4,219,781

5000 - Revenue From Other Sources

Rev Acct	Rev Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
R5200	INTERFUND TRANSFERS	-	718,673	740,433	1,145,162	1,145,162	1,145,162
R5300	SALE COMP LOSS FXD ASSETS	86,978	36,337	50,000	50,000	50,000	50,000
R5400	RESOURCES BEG FUND BAL	17,809,295	22,321,738	17,114,605	8,903,717	8,903,717	8,903,717
5000 - Revenue From Other Sources		17,896,274	23,076,748	17,905,038	10,098,879	10,098,879	10,098,879
Summary		112,325,637	120,742,604	121,821,010	119,232,472	119,232,472	119,232,472

KLAMATH COUNTY SCHOOL DISTRICT

Functions Overview
July 1, 2025 to June 30, 2026

Fund	Fund / Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
100	1111 - Primary Prog (K-6)	19,753,810	21,450,160	22,730,205	201.10	197.33	23,773,182	23,773,182	23,773,182
	1113 - Elem X-Curr	62,540	73,231	70,315	-	-	73,963	73,963	73,963
	1121 - Mi/Jr High Prog (7-8)	5,098,590	5,487,664	6,342,582	54.70	51.93	6,388,606	6,388,606	6,388,606
	1122 - Mi/Jr High X-Curr	245,755	246,122	432,646	-	-	376,067	376,067	376,067
	1131 - High Schl Prog (9-12)	10,818,877	11,573,977	13,124,507	105.40	107.95	13,470,293	13,470,293	13,470,293
	1132 - High Schl X-Curr	1,576,887	1,612,766	2,572,295	-	-	2,024,163	2,024,163	2,024,163
	1140 - Pre K Program	21,585	294	45,000	-	-	-	-	-
	1210 - Talented & Gifted	207,454	222,506	244,184	2.00	2.00	262,939	262,939	262,939
	1221 - Learning Centers - Bridges	838,536	806,866	932,098	14.00	13.60	1,029,824	1,029,824	1,029,824
	1229 - Other Restricted Prog - Goals	2,259,310	2,374,594	2,708,189	32.90	39.90	3,083,008	3,083,008	3,083,008
	1250 - Resource Rooms	3,802,640	4,621,431	5,170,624	56.00	59.25	5,312,785	5,312,785	5,312,785
	1260 - Early Intervention	35,298	50,182	25,750	-	-	32,000	32,000	32,000
	1272 - Title I	505	14,767	-	-	-	-	-	-
	1283 - Falcon Heights Academy	367,886	1,248,808	2,207,375	9.40	9.40	2,654,692	2,654,692	2,654,692
	1285 - Alt Education	-	375,311	122,026	1.00	-	-	-	-
	1291 - Eng Lang Learner	1,235,918	1,431,377	1,595,311	17.80	16.87	1,543,861	1,543,861	1,543,861
	1292 - Teen Parent Program	302,481	306,972	338,243	5.50	5.00	310,356	310,356	310,356
	1293 - Migrant Ed	-	1,796	-	-	-	-	-	-
	1410 - K-6 Summer Programs	77,597	109,370	-	-	-	-	-	-
	1420 - JUNIOR HS Summer Programs	6,617	-	-	-	-	-	-	-
	1430 - HS Summer Programs	4,389	9,531	-	-	-	-	-	-
	1460 - SPED Summer Programs	18,914	21,760	500	-	-	-	-	-
	1490 - KCSO Summer Programs	-	6,216	-	-	-	-	-	-
	2110 - Attendance Social Work	113,654	133,725	141,170	1.00	1.00	152,205	152,205	152,205
	2112 - Attendance Services	-	-	-	-	-	3,000	3,000	3,000
	2114 - Student Accounting System	161,162	222,955	224,066	1.50	1.50	246,254	246,254	246,254

KLAMATH COUNTY SCHOOL DISTRICT

Functions Overview
July 1, 2025 to June 30, 2026

Fund	Fund / Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
100	2115 - School Safety	273,645	204,353	330,000	-	-	330,000	330,000	330,000
	2120 - Guidance	3,003	3,630	7,100	-	-	1,400	1,400	1,400
	2130 - Health	638,602	826,415	887,474	6.70	7.20	918,079	918,079	918,079
	2150 - Speech Pathology & Audiology	1,075,761	1,212,415	1,345,337	8.00	3.68	1,489,093	1,489,093	1,489,093
	2190 - Student Service Direction	1,013,447	873,056	1,378,911	9.30	9.38	1,342,870	1,342,870	1,342,870
	2211 - Curriculum Direction	810,806	1,067,659	1,299,649	5.50	5.00	1,203,875	1,203,875	1,203,875
	2213 - Curriculum Development	34,422	27,776	34,605	-	-	20,443	20,443	20,443
	2220 - Education Media Services	521,627	526,298	572,035	11.20	11.94	653,046	653,046	653,046
	2221 - Service Area Direction	-	-	18,000	-	-	-	-	-
	2230 - Assessment & Testing Services	-	-	25,000	-	-	10,000	10,000	10,000
	2240 - Instructional Staff Development	162,447	421,651	474,504	-	-	244,059	244,059	244,059
	2310 - Board of Education Services	267,543	359,111	543,300	-	-	448,000	448,000	448,000
	2321 - Office of Superintendent	557,765	601,803	640,345	3.00	3.00	643,340	643,340	643,340
	2410 - Office of the Principal	8,791,221	9,527,026	10,413,202	75.60	76.25	10,893,650	10,893,650	10,893,650
	2520 - Fiscal Services	1,902,018	1,549,502	2,818,994	9.00	9.00	1,578,506	1,578,506	1,578,506
	2528 - Risk Management	297,436	319,873	340,413	1.00	-	79,150	79,150	79,150
	2542 - Care & Upkeep of Buildings	6,426,991	7,676,703	6,989,063	62.00	61.70	7,808,211	7,808,211	7,808,211
	2543 - Care & Upkeep of Grounds	298,912	311,667	328,111	-	-	323,357	323,357	323,357
	2544 - Maintenance	2,836,930	2,800,795	3,758,715	16.00	16.00	3,998,907	3,998,907	3,998,907
	2550 - Student Transportation	5,796,645	7,489,702	7,895,636	47.20	43.86	7,857,494	7,857,494	7,857,494
	2558 - Special Education Student Transportation	731,029	843,325	869,102	9.70	12.92	1,049,429	1,049,429	1,049,429
	2572 - Purchasing	-	-	2,000	-	-	-	-	-
	2573 - Warehouse / Distribution	436,934	490,177	514,479	3.40	3.37	643,012	643,012	643,012
	2574 - Printing, Publishing & Duplication Services	390,648	308,697	345,925	1.50	1.50	335,923	335,923	335,923
	2610 - Central Support Services	234,159	-	-	-	-	-	-	-
	2626 - Grant Writing	128,962	134,653	151,008	1.00	1.00	152,152	152,152	152,152

KLAMATH COUNTY SCHOOL DISTRICT

Functions Overview
July 1, 2025 to June 30, 2026

Fund	Fund / Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
100	2633 - Webmaster	112,833	71,616	79,639	0.50	0.50	73,921	73,921	73,921
	2641 - Personnel	638,079	717,260	741,125	4.00	4.00	777,886	777,886	777,886
	2642 - Recruitment & Placement	66,709	51,007	65,500	-	-	73,000	73,000	73,000
	2649 - Other Staff Services	4,478	7,061	9,579	-	-	9,866	9,866	9,866
	2660 - Technology Services	1,518,783	1,667,185	1,644,935	7.00	7.00	1,885,221	1,885,221	1,885,221
	2680 - Translation Services	-	-	-	-	-	3,000	3,000	3,000
	2700 - Supplement Retirement	772,708	784,392	854,339	49.00	51.00	959,606	959,606	959,606
	3390 - Parent Involvement	64	-	-	-	-	-	-	-
	3500 - Custody & Care of Children	940	289,617	310,521	5.00	5.00	301,417	301,417	301,417
	4150 - Bldg Acquisition	442,051	1,016,091	-	-	-	-	-	-
	5111 - Long Term Debt Cool Schls	174,343	147,521	161,200	-	-	174,343	174,343	174,343
	5113 - Long Term Debt Bus Loan	140,564	140,564	140,700	-	-	-	-	-
	5114 - Long Term Debt DEQ	105,441	104,935	101,900	-	-	104,886	104,886	104,886
	5115 - Long Term Debt FF&C Bus 2014	207,362	208,463	208,500	-	-	204,013	204,013	204,013
	5116 - Long Term Debt Bus Loan	165,119	165,119	165,200	-	-	165,119	165,119	165,119
	5117 - LT Debt FF&C OBL 2017	302,700	302,600	307,600	-	-	303,400	303,400	303,400
	5118 - Long Term Debt Bus Loan	386,526	386,526	386,600	-	-	386,526	386,526	386,526
	5200 - Transfer of Funds	4,326,215	14,324,653	7,249,947	-	-	4,371,950	4,371,950	4,371,950
	6000 - Contingencies	-	-	7,383,733	-	-	5,677,123	5,677,123	5,677,123
	7000 - Ending Balance	22,319,368	10,379,329	1,000,000	-	-	1,000,000	1,000,000	1,000,000
100		112,325,637	120,742,604	121,821,010	837.90	839.03	119,232,472	119,232,472	119,232,472
Overall		112,325,637	120,742,604	121,821,010	837.90	839.03	119,232,472	119,232,472	119,232,472

Functions by Account Code

July 1, 2025 to June 30, 2026

KLAMATH COUNTY SCHOOL DISTRICT

Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
111	LIC SALARIES	24,720,259	26,542,795	29,598,162	29,885,733	29,885,733	29,885,733
112	CLASS SALARIES	10,676,009	11,873,163	12,842,082	13,780,151	13,879,920	13,879,920
113	ADMINISTRATORS	5,155,762	5,498,182	5,799,827	5,734,058	5,734,058	5,734,058
114	MGR CLASSIFIED	1,108,523	1,200,227	1,284,941	1,456,888	1,357,119	1,357,119
116	SUPPL RETIRE STIPENDS	334,103	335,905	427,230	452,861	452,861	452,861
119	SUMMER EMPLOYEES	166,005	236,644	141,000	128,000	128,000	128,000
121	SUB LICENSED	65,676	139,462	111,000	73,192	73,192	73,192
122	SUB CLASSIFIED	253,556	239,445	259,800	231,000	231,000	231,000
130	OVERTIME SALARY	47,021	76,688	-	-	-	-
132	STIPEND-REMOTE LOCATION	46,400	42,400	42,400	98,784	98,784	98,784
133	STIPEND-TOP OF SCALE	143,100	148,308	158,470	177,633	177,633	177,633
135	STIPEND-SPECIAL ED	168,444	156,679	299,148	269,903	269,903	269,903
136	EXTRA BUS TRIPS	288,808	306,264	288,360	251,500	251,500	251,500
137	EXTRA DUTY/HOURLY	684,000	696,147	695,236	712,851	712,851	712,851
138	STIPEND-COACHES	804,203	811,342	1,122,057	973,374	973,374	973,374
140	STIPEND-ADVISORS	123,247	122,373	140,694	112,300	112,300	112,300
142	STIPEND-HEAD TEACHER	5,646	5,817	5,991	8,308	8,308	8,308
143	STIPEND-COMP FACILITATR	74,946	81,369	77,864	85,136	85,136	85,136
145	STIPEND-MUSIC INSTRUCTORS	51,035	52,562	51,019	61,278	61,278	61,278
146	STIPEND-NURSE COORDINTR	6,263	3,876	3,488	4,153	4,153	4,153
147	STIPEND-TEAM LEADER	-	83	-	-	-	-
148	TAXABLE MEALS	6,563	8,727	7,000	10,000	10,000	10,000
149	STIPEND-SMILE	2,550	-	-	-	-	-
150	NEW HIRE LONGEVITY STIPEN	-	50,750	-	-	-	-
151	CATERING EXTRA DUTY	6,875	9,274	8,200	-	-	-
153	HOUSING STIPEND	-	-	-	149,400	149,400	149,400
190	OTHER SALARIES	-	71,284	217,000	4,000	4,000	4,000
210	PERS DISTRICT T1/T2	2,826,395	2,918,241	3,037,106	2,703,274	2,703,274	2,703,274
212	PERS PICKUP 6%	2,441,433	2,701,542	3,126,454	3,187,994	3,187,994	3,187,994
215	PY PERS RECONCIL.	591,509	6,210	-	-	-	-
216	PERS DISTRICT OPSPR	7,391,589	8,879,126	10,583,256	11,859,515	11,859,515	11,859,515
220	SOC SEC ADMIN	3,339,828	3,624,209	4,053,421	4,153,859	4,153,859	4,153,859

Functions by Account Code

July 1, 2025 to June 30, 2026

KLAMATH COUNTY SCHOOL DISTRICT

Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
230	OTHER REQ PAYROLL COSTS	2,415	373	-	-	-	-
231	WRKRS COMP	284,741	379,732	395,440	364,863	364,863	364,863
232	UNEMPLOY COMP	176,718	200,165	1,459,343	54,241	54,241	54,241
233	PAID FAMILY MED LEAVE INS	-65	184,044	210,613	216,963	216,963	216,963
240	MEDICAL	7,281,576	7,980,737	8,663,393	8,843,845	8,843,845	8,843,845
241	VISION	274,354	286,255	298,972	297,643	297,643	297,643
242	DISABILITY	53,951	59,488	63,043	62,731	62,731	62,731
243	DENTAL	849,318	924,593	964,974	1,001,379	1,001,379	1,001,379
244	HEALTH SAVINGS PLAN	12,429	13,532	13,793	17,151	17,151	17,151
245	LIFE INSURANCE	19,983	20,583	62,710	59,792	59,792	59,792
246	HRA (HLTH REIMBURSEMENT)	41,070	41,698	-	-	-	-
270	POST RETIREMENT MEDICAL	417,092	456,841	391,995	463,401	463,401	463,401
271	POST RETIREMNT VISION	3,202	3,257	2,431	3,581	3,581	3,581
273	POST RETIREMNT DENTAL	17,124	18,517	15,723	21,405	21,405	21,405
290	OTHER BENEFIT COSTS	77,908	82,397	85,436	84,996	84,996	84,996
310	INST/PROF/TECH SERVICES	615,125	1,085,147	860,950	1,556,000	1,556,000	1,556,000
311	INSTRUCTION SERVICES	1,300,020	1,631,180	1,576,223	1,569,767	1,569,767	1,569,767
312	INST PRGM IMPROV SERV	-	-	2,500	300	300	300
316	DATA PROCESSING	-	-	500	500	500	500
318	PROF & IMPR NON-INSTR	25,214	71,151	91,500	87,000	87,000	87,000
319	OTHER INSTR SERVICES	2,404	1,578	-	27,000	27,000	27,000
321	CLEANING SERVICES	1,023	1,079	3,500	1,500	1,500	1,500
322	REPAIR & MAINT SERVICE	270,421	280,039	292,725	384,478	384,478	384,478
324	RENTALS	250,119	223,033	249,485	253,083	253,083	253,083
325	ELECTRICITY	838,344	953,668	1,104,600	1,137,618	1,137,618	1,137,618
326	BUILDING FUEL	538,168	453,992	505,900	521,005	521,005	521,005
327	WATER & SEWAGE	209,968	234,159	358,600	361,358	361,358	361,358
328	GARBAGE	226,365	261,343	300,120	301,120	301,120	301,120
329	OTHER PROPERTY SERVICES	5,182	2,338	5,200	5,200	5,200	5,200
331	REIMBUR STUDENT TRANS	17,691	32,435	24,000	22,000	22,000	22,000
332	NONREIMB STUDENT TRANS	-	-5,078	-	-	-	-
341	IN-DIST TRAVEL	44,987	68,696	75,033	98,390	98,390	98,390

Functions by Account Code

July 1, 2025 to June 30, 2026

KLAMATH COUNTY SCHOOL DISTRICT

Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
342	OUT-DIST TRAVEL	227,810	151,519	320,104	276,364	276,364	276,364
343	STUDENT OUT-DIST-TRVL	195,501	264,713	780,991	372,700	372,700	372,700
344	ADMIN TRAVEL	3,351	1,560	3,500	-	-	-
351	TELEPHONE	97,669	129,879	129,855	116,500	116,500	116,500
353	POSTAGE	31,830	32,992	43,050	38,694	38,694	38,694
354	ADVERTISING	19,165	7,132	29,500	15,700	15,700	15,700
355	PRINTING BINDING	2,121	2,187	18,000	16,100	16,100	16,100
359	OTHR COMMUNICATION SERV	394,123	284,292	514,400	449,450	449,450	449,450
370	TUITION	37,709	1,418	59,500	32,000	32,000	32,000
372	TUITION OUT STATE	-	-	12,000	5,000	5,000	5,000
373	TUITION PRIVATE	-	7,380	13,000	5,000	5,000	5,000
374	OTHER TUITION	-	2,400	-	3,000	3,000	3,000
380	NON-INSTR PROF/TECH	33,001	37,322	38,500	41,000	41,000	41,000
381	AUDIT SERVICES	86,814	119,903	125,000	120,000	120,000	120,000
382	LEGAL SERVICES	33,707	69,631	60,000	81,243	81,243	81,243
383	ARCH/ENG SERVICES	125,805	155,506	42,000	142,000	142,000	142,000
384	NEGOTIATION SERVICES	-	-	10,000	-	-	-
385	MANAGEMENT SERVICES	-	-	20,000	20,000	20,000	20,000
386	DATA PROCESSING SRVS	263,310	324,898	324,000	272,850	272,850	272,850
387	STATISTICAL SERVICES	1,950	-	5,000	3,500	3,500	3,500
388	ELECTION	3,401	-	3,500	2,000	2,000	2,000
389	OTHER NON-INSTR PROF/TECH	364,804	226,385	354,000	348,763	348,763	348,763
390	OTH GEN PROF TECH SRVS	339,888	538,685	1,390,527	1,392,800	1,392,800	1,392,800
392	OTHR SERVICES - PHOTOCOPY	71,238	94,908	89,526	89,474	89,474	89,474
410	CONSUMABLE SUPPLIES	1,052,118	961,716	1,245,186	1,203,359	1,203,359	1,203,359
411	RETIREMENT AWARDS/PLQS	4,625	12,435	8,000	8,000	8,000	8,000
412	VEHICLE SUPPLIES	242,606	204,436	236,250	238,000	238,000	238,000
413	FOOD SUPPLIES	110,015	111,211	103,084	116,850	116,850	116,850
416	KINDERGARTEN STOCK	-	4,993	5,000	40,000	40,000	40,000
417	TIRES	44,647	38,705	54,500	55,500	55,500	55,500
419	FUEL - TRANSPORTATION	555,113	508,956	566,000	432,660	432,660	432,660
420	TEXTBOOKS - NEW	145,677	332,038	163,500	382,116	382,116	382,116

Functions by Account Code

July 1, 2025 to June 30, 2026

KLAMATH COUNTY SCHOOL DISTRICT

Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
421	TEXTBOOKS - TCHR MANUALS	1,134	314	3,000	2,000	2,000	2,000
422	TEXTBOOKS - REPLACEMENT	34,580	10,350	32,230	9,500	9,500	9,500
427	TEXTBOOK ORIENTED MATERLS	2,167	19,002	8,600	15,500	15,500	15,500
430	LIBRARY BOOKS	6,760	11,973	12,777	11,541	11,541	11,541
433	AUDIO VISUAL	-	-	-	2,000	2,000	2,000
440	PERIODICALS	3,803	5,845	9,400	8,860	8,860	8,860
451	CATERING FOOD SUPPLIES	1,873	19,784	16,950	24,950	24,950	24,950
460	NONCONSUM ITEMS	783,071	709,370	602,515	604,580	604,580	604,580
470	COMPUTER SOFTWR	409,442	368,126	685,100	796,150	796,150	796,150
480	COMPUTER HDW	126,413	325,452	159,228	256,800	256,800	256,800
499	WAREHOUSE OFFSET	109,127	107,022	100,000	200,000	200,000	200,000
520	BLDG ACQUISITION/IMPRVMNT	760,605	1,699,783	151,100	135,671	135,671	135,671
530	GROUND'S IMPROVEMENT	256,041	447,802	302,000	201,000	201,000	201,000
540	DEPRECIABLE EQUIPMENT	35,311	-	10,000	10,150	10,150	10,150
541	INITIAL ADDTL EQUIP	-	37,238	50,000	50,000	50,000	50,000
542	REPLACEMENT EQUIP	574,582	1,867,862	1,608,664	1,820,546	1,820,546	1,820,546
550	DEPREC TECH EQUIP	-	-	10,500	2,500	2,500	2,500
610	PRINCIPAL PAYMENTS	1,210,209	1,213,294	1,228,300	1,144,124	1,144,124	1,144,124
620	INTEREST	11	33	-	-	-	-
621	INTEREST (EXCEPT BUS)	233,983	216,867	218,800	185,234	185,234	185,234
622	INTEREST - BUS TRANSP	33,808	22,018	24,200	5,429	5,429	5,429
630	UNRECOVERABLE BAD DEBT	-	96,785	-	3,000	3,000	3,000
640	DUES AND FEES	152,633	134,869	166,858	161,780	161,780	161,780
641	BANK FEES AND CHARGES	4,920	4,516	1,400	4,500	4,500	4,500
651	LIABILITY INS	415,863	499,727	600,086	694,000	694,000	694,000
653	PROPERTY INS PREM	640,145	768,846	921,620	1,094,980	1,094,980	1,094,980
655	JUD/SETTLEMENT DISTRICT	2,000	31,879	30,000	30,000	30,000	30,000
659	OTHR INS/JUDGEMENTS	100	100	500	500	500	500
670	TAXES/LICENSES	5,715	6,499	6,125	4,025	4,025	4,025
690	GRANT INDIRECT CHG	1,166	-	-	-	-	-
710	TRANSFERS OUT	4,326,215	14,324,653	7,249,947	4,371,950	4,371,950	4,371,950

Functions by Account Code

July 1, 2025 to June 30, 2026

KLAMATH COUNTY SCHOOL DISTRICT

Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
810	CONTINGENCY	-	-	7,383,733	5,677,123	5,677,123	5,677,123
820	RESERVED FOR NEXT YEAR	22,319,368	10,379,329	1,000,000	1,000,000	1,000,000	1,000,000
Summary		112,325,637	120,742,604	121,821,010	119,232,472	119,232,472	119,232,472

FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2025 - 2026 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

2025 - 2026 Budget

1111 Elementary Instruction Grades K - 6

Function Description:

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

Special Notes:

Functions by Account Code

Budget 2025 - 2026

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
100	1111	111	LIC SALARIES	11,236,122	11,965,549	12,721,641	178.6	174.6	13,139,517	13,139,517	13,139,517
		112	CLASS SALARIES	435,064	511,572	579,265	22.5	22.7	656,065	656,065	656,065
		121	SUB LICENSED	47,789	112,272	85,026	0.0	0.0	62,192	62,192	62,192
		122	SUB CLASSIFIED	23,204	11,614	25,590	0.0	0.0	10,002	10,002	10,002
		130	OVERTIME SALARY	778	1,679	-	0.0	0.0	-	-	-
		132	STIPEND-REMOTE LOCATION	28,400	26,080	26,080	0.0	0.0	27,120	27,120	27,120
		133	STIPEND-TOP OF SCALE	40,600	45,280	46,880	0.0	0.0	51,080	51,080	51,080
		137	EXTRA DUTY/HOURLY	58,696	58,118	42,536	0.0	0.0	36,722	36,722	36,722
		138	STIPEND-COACHES	431	-	-	0.0	0.0	-	-	-
		140	STIPEND-ADVISORS	12,100	7,600	9,973	0.0	0.0	-	-	-
		147	STIPEND-TEAM LEADER	-	83	-	0.0	0.0	-	-	-
		150	NEW HIRE LONGEVITY STIPEN	-	20,083	-	0.0	0.0	-	-	-
		151	CATERING EXTRA DUTY	36	1,092	1,476	0.0	0.0	-	-	-
		153	HOUSING STIPEND	-	-	-	0.0	0.0	29,592	29,592	29,592
		190	OTHER SALARIES	-	5,933	92,984	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	535,458	525,218	552,041	0.0	0.0	541,082	541,082	541,082
		212	PERS PICKUP 6%	659,451	728,383	809,501	0.0	0.0	831,406	831,406	831,406
		215	PY PERS RECONCIL.	3,383	-	-	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	2,198,215	2,601,241	2,916,165	0.0	0.0	3,232,912	3,232,912	3,232,912
		220	SOC SEC ADMIN	881,858	941,787	1,041,644	0.0	0.0	1,074,740	1,074,740	1,074,740
		231	WRKRS COMP	35,438	46,455	52,058	0.0	0.0	47,932	47,932	47,932
		232	UNEMPLOY COMP	47,093	43,025	41,295	0.0	0.0	14,012	14,012	14,012
		233	PAID FAMILY MED LEAVE INS	-	50,733	54,326	0.0	0.0	56,049	56,049	56,049
		240	MEDICAL	2,058,172	2,197,708	2,262,398	0.0	0.0	2,401,762	2,401,762	2,401,762
		241	VISION	76,041	76,835	78,190	0.0	0.0	71,617	71,617	71,617
		242	DISABILITY	24,436	27,066	27,469	0.0	0.0	27,648	27,648	27,648
		243	DENTAL	232,996	251,259	252,307	0.0	0.0	257,461	257,461	257,461
		244	HEALTH SAVINGS PLAN	4,680	4,286	4,556	0.0	0.0	4,144	4,144	4,144
		245	LIFE INSURANCE	29	-	-	0.0	0.0	-	-	-
		270	POST RETIREMENT MEDICAL	10,731	16,677	-	0.0	0.0	-	-	-
		271	POST RETIREMNT VISION	230	337	-	0.0	0.0	-	-	-
		273	POST RETIREMNT DENTAL	692	1,049	-	0.0	0.0	-	-	-

Functions by Account Code

Budget 2025 - 2026

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26	
100	1111	290	OTHER BENEFIT COSTS	900	-	-	0.0	0.0	-	-	-	
		310	INST/PROF/TECH SERVICES	25,255	-	15,000	0.0	0.0	80,000	80,000	80,000	
		311	INSTRUCTION SERVICES	673,794	830,058	700,000	0.0	0.0	800,000	800,000	800,000	
		322	REPAIR & MAINT SERVICE	-	521	-	0.0	0.0	-	-	-	
		324	RENTALS	-	1,425	-	0.0	0.0	-	-	-	
		341	IN-DIST TRAVEL	1,456	580	1,000	0.0	0.0	640	640	640	
		342	OUT-DIST TRAVEL	1,152	8,245	3,000	0.0	0.0	3,300	3,300	3,300	
		343	STUDENT OUT-DIST-TRVL	981	1,159	-	0.0	0.0	-	-	-	
		353	POSTAGE	-	317	-	0.0	0.0	-	-	-	
		373	TUITION PRIVATE	-	7,380	-	0.0	0.0	-	-	-	
		386	DATA PROCESSING SRVS	35,483	36,450	36,500	0.0	0.0	-	-	-	
		410	CONSUMABLE SUPPLIES	234,870	138,005	135,264	0.0	0.0	134,137	134,137	134,137	
		413	FOOD SUPPLIES	3,981	1,718	2,200	0.0	0.0	2,300	2,300	2,300	
		416	KINDERGARTEN STOCK	-	4,993	5,000	0.0	0.0	40,000	40,000	40,000	
		420	TEXTBOOKS - NEW	2,017	-	-	0.0	0.0	-	-	-	
		421	TEXTBOOKS - TCHR MANUALS	1,134	314	-	0.0	0.0	-	-	-	
		422	TEXTBOOKS - REPLACEMENT	29,799	9,919	15,000	0.0	0.0	1,000	1,000	1,000	
		427	TEXTBOOK ORIENTED MATERLS	-	10,298	400	0.0	0.0	-	-	-	
		451	CATERING FOOD SUPPLIES	-	1,990	-	0.0	0.0	-	-	-	
		460	NONCONSUM ITEMS	84,131	14,247	10,739	0.0	0.0	12,050	12,050	12,050	
		470	COMPUTER SOFTWR	3,324	102,268	82,000	0.0	0.0	126,000	126,000	126,000	
		480	COMPUTER HDW	818	100	200	0.0	0.0	200	200	200	
		640	DUES AND FEES	1,996	1,160	500	0.0	0.0	500	500	500	
		670	TAXES/LICENSES	591	-	-	0.0	0.0	-	-	-	
			Total Function 1111			19,753,810	21,450,160	22,730,205			23,773,182	23,773,182
	Total Fund 100				19,753,810	21,450,160	22,730,205			23,773,182	23,773,182	23,773,182

FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2025 - 2026 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 programs.

Special Notes:

Functions by Account Code

Budget 2025 - 2026

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
100	1113	112	CLASS SALARIES	-	1,292	3,993	0.0	0.0	-	-	-
		130	OVERTIME SALARY	-	348	-	0.0	0.0	-	-	-
		136	EXTRA BUS TRIPS	-	810	-	0.0	0.0	-	-	-
		137	EXTRA DUTY/HOURLY	-	2,194	-	0.0	0.0	-	-	-
		142	STIPEND-HEAD TEACHER	5,646	5,817	5,991	0.0	0.0	8,308	8,308	8,308
		143	STIPEND-COMP FACILITATR	37,630	41,344	39,930	0.0	0.0	43,606	43,606	43,606
		149	STIPEND-SMILE	2,550	-	-	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	3,026	3,321	3,339	0.0	0.0	4,934	4,934	4,934
		212	PERS PICKUP 6%	2,594	3,086	2,995	0.0	0.0	3,115	3,115	3,115
		216	PERS DISTRICT OPSPR	7,582	9,897	9,495	0.0	0.0	9,362	9,362	9,362
		220	SOC SEC ADMIN	3,213	3,885	3,818	0.0	0.0	3,972	3,972	3,972
		231	WRKRS COMP	130	236	404	0.0	0.0	407	407	407
		232	UNEMPLOY COMP	167	184	150	0.0	0.0	52	52	52
		233	PAID FAMILY MED LEAVE INS	-	206	200	0.0	0.0	208	208	208
		311	INSTRUCTION SERVICES	-	611	-	0.0	0.0	-	-	-
	Total Function 1113			62,540	73,231	70,315			73,963	73,963	73,963
Total Fund 100			62,540	73,231	70,315			73,963	73,963	73,963	

FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2025 - 2026 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

Budget 2025 - 2026

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
100	1121	111	LIC SALARIES	3,057,238	3,176,172	3,612,699	51.2	49.6	3,726,710	3,726,710	3,726,710
		112	CLASS SALARIES	52,118	77,408	92,344	3.5	2.3	62,731	62,731	62,731
		121	SUB LICENSED	641	3,003	1,998	0.0	0.0	3,500	3,500	3,500
		122	SUB CLASSIFIED	91	105	156	0.0	0.0	-	-	-
		132	STIPEND-REMOTE LOCATION	5,250	2,710	2,310	0.0	0.0	4,310	4,310	4,310
		133	STIPEND-TOP OF SCALE	6,660	8,829	8,829	0.0	0.0	14,735	14,735	14,735
		137	EXTRA DUTY/HOURLY	19,035	10,390	19,671	0.0	0.0	7,713	7,713	7,713
		140	STIPEND-ADVISORS	500	400	9,973	0.0	0.0	-	-	-
		145	STIPEND-MUSIC INSTRUCTORS	2,216	-	-	0.0	0.0	-	-	-
		150	NEW HIRE LONGEVITY STIPEN	-	8,000	-	0.0	0.0	-	-	-
		153	HOUSING STIPEND	-	-	-	0.0	0.0	5,190	5,190	5,190
		190	OTHER SALARIES	-	1,223	51,005	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	217,129	253,770	267,168	0.0	0.0	212,692	212,692	212,692
		212	PERS PICKUP 6%	174,199	179,070	216,188	0.0	0.0	222,161	222,161	222,161
		216	PERS DISTRICT OPSPR	512,539	561,156	710,943	0.0	0.0	823,514	823,514	823,514
		220	SOC SEC ADMIN	234,815	244,958	291,129	0.0	0.0	293,158	293,158	293,158
		231	WRKRS COMP	9,332	12,024	14,370	0.0	0.0	13,024	13,024	13,024
		232	UNEMPLOY COMP	12,478	11,156	11,397	0.0	0.0	3,821	3,821	3,821
		233	PAID FAMILY MED LEAVE INS	-	13,113	15,116	0.0	0.0	15,286	15,286	15,286
		240	MEDICAL	476,501	580,960	688,693	0.0	0.0	680,797	680,797	680,797
		241	VISION	19,088	17,534	18,435	0.0	0.0	18,915	18,915	18,915
		242	DISABILITY	6,720	6,928	7,643	0.0	0.0	7,959	7,959	7,959
		243	DENTAL	57,469	58,094	61,097	0.0	0.0	62,535	62,535	62,535
		244	HEALTH SAVINGS PLAN	117	1,594	1,872	0.0	0.0	3,416	3,416	3,416
		245	LIFE INSURANCE	4	141	417	0.0	0.0	-	-	-
		270	POST RETIREMENT MEDICAL	8,334	7,966	8,013	0.0	0.0	-	-	-
		311	INSTRUCTION SERVICES	117,026	196,853	130,000	0.0	0.0	130,000	130,000	130,000
		341	IN-DIST TRAVEL	67	-	-	0.0	0.0	-	-	-
		343	STUDENT OUT-DIST-TRVL	150	1,059	8,500	0.0	0.0	2,500	2,500	2,500
		386	DATA PROCESSING SRVS	11,828	12,150	12,200	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	48,139	26,396	63,026	0.0	0.0	54,440	54,440	54,440

Functions by Account Code

Budget 2025 - 2026

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
100	1121	413	FOOD SUPPLIES	45	-	581	0.0	0.0	200	200	200
		422	TEXTBOOKS - REPLACEMENT	1,529	40	-	0.0	0.0	-	-	-
		427	TEXTBOOK ORIENTED MATERLS	-	-	-	0.0	0.0	3,000	3,000	3,000
		460	NONCONSUM ITEMS	47,006	14,345	12,853	0.0	0.0	12,650	12,650	12,650
		470	COMPUTER SOFTWR	-	-	500	0.0	0.0	500	500	500
		480	COMPUTER HDW	330	-	3,457	0.0	0.0	3,150	3,150	3,150
		640	DUES AND FEES	-	116	-	0.0	0.0	-	-	-
	Total Function 1121			5,098,590	5,487,664	6,342,582			6,388,606	6,388,606	6,388,606
Total Fund 100				5,098,590	5,487,664	6,342,582			6,388,606	6,388,606	6,388,606

FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2025 - 2026 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:

Functions by Account Code

Budget 2025 - 2026

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
100	1122	130	OVERTIME SALARY	106	801	-	0.0	0.0	-	-	-
		137	EXTRA DUTY/HOURLY	6,230	6,464	7,491	0.0	0.0	9,020	9,020	9,020
		138	STIPEND-COACHES	96,863	103,736	166,150	0.0	0.0	120,466	120,466	120,466
		140	STIPEND-ADVISORS	10,738	13,078	12,973	0.0	0.0	9,859	9,859	9,859
		143	STIPEND-COMP FACILITATR	7,526	7,752	7,986	0.0	0.0	8,306	8,306	8,306
		145	STIPEND-MUSIC INSTRUCTORS	17,407	23,748	22,461	0.0	0.0	26,998	26,998	26,998
		210	PERS DISTRICT T1/T2	3,103	5,385	5,147	0.0	0.0	5,089	5,089	5,089
		212	PERS PICKUP 6%	6,797	7,628	11,466	0.0	0.0	8,984	8,984	8,984
		216	PERS DISTRICT OPSPR	24,392	27,953	44,209	0.0	0.0	35,714	35,714	35,714
		220	SOC SEC ADMIN	10,600	11,878	16,258	0.0	0.0	12,947	12,947	12,947
		231	WRKRS COMP	461	614	1,761	0.0	0.0	1,548	1,548	1,548
		232	UNEMPLOY COMP	548	514	651	0.0	0.0	175	175	175
		233	PAID FAMILY MED LEAVE INS	-	622	868	0.0	0.0	699	699	699
		311	INSTRUCTION SERVICES	1,009	5,071	3,000	0.0	0.0	3,000	3,000	3,000
		322	REPAIR & MAINT SERVICE	5,400	-	10,000	0.0	0.0	10,000	10,000	10,000
		341	IN-DIST TRAVEL	-	-	150	0.0	0.0	150	150	150
		342	OUT-DIST TRAVEL	-	-	500	0.0	0.0	500	500	500
		343	STUDENT OUT-DIST-TRVL	-	-	42,324	0.0	0.0	43,600	43,600	43,600
		390	OTH GEN PROF TECH SRVS	25,062	29,195	45,000	0.0	0.0	45,000	45,000	45,000
		410	CONSUMABLE SUPPLIES	25,437	1,547	20,250	0.0	0.0	19,524	19,524	19,524
		460	NONCONSUM ITEMS	407	-	3,000	0.0	0.0	3,160	3,160	3,160
		470	COMPUTER SOFTWR	135	-	-	0.0	0.0	-	-	-
		540	DEPRECIABLE EQUIPMENT	-	-	5,000	0.0	0.0	5,150	5,150	5,150
		542	REPLACEMENT EQUIP	3,535	-	6,000	0.0	0.0	6,180	6,180	6,180
		640	DUES AND FEES	-	135	-	0.0	0.0	-	-	-
				Total Function 1122		245,755	246,122	432,646			376,067
Total Fund 100				245,755	246,122	432,646			376,067	376,067	376,067

FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2025 - 2026 Budget

1131 High School Programs, Grades 9 - 12

Function Description:

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

Special Notes:

Functions by Account Code
Budget 2025 - 2026

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
100	1131	111	LIC SALARIES	6,248,959	6,599,955	7,397,074	99.0	101.8	7,673,715	7,673,715	7,673,715
		112	CLASS SALARIES	183,524	155,883	172,497	6.4	6.1	170,302	170,302	170,302
		121	SUB LICENSED	6,421	3,537	4,995	0.0	0.0	7,500	7,500	7,500
		122	SUB CLASSIFIED	-	2,233	52	0.0	0.0	-	-	-
		130	OVERTIME SALARY	-	761	-	0.0	0.0	-	-	-
		132	STIPEND-REMOTE LOCATION	9,950	10,810	11,210	0.0	0.0	22,050	22,050	22,050
		133	STIPEND-TOP OF SCALE	40,240	33,091	33,091	0.0	0.0	35,581	35,581	35,581
		137	EXTRA DUTY/HOURLY	53,388	38,136	46,222	0.0	0.0	32,483	32,483	32,483
		140	STIPEND-ADVISORS	1,774	1,893	9,973	0.0	0.0	-	-	-
		150	NEW HIRE LONGEVITY STIPEN	-	8,667	-	0.0	0.0	-	-	-
		153	HOUSING STIPEND	-	-	-	0.0	0.0	26,010	26,010	26,010
		190	OTHER SALARIES	-	50,129	51,005	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	532,940	436,102	467,599	0.0	0.0	459,057	459,057	459,057
		212	PERS PICKUP 6%	359,679	383,254	452,923	0.0	0.0	469,098	469,098	469,098
		216	PERS DISTRICT OPSPR	982,248	1,242,708	1,513,897	0.0	0.0	1,701,124	1,701,124	1,701,124
		220	SOC SEC ADMIN	488,431	514,667	589,962	0.0	0.0	610,141	610,141	610,141
		231	WRKRS COMP	19,434	25,214	29,408	0.0	0.0	27,319	27,319	27,319
		232	UNEMPLOY COMP	25,931	23,354	23,178	0.0	0.0	7,960	7,960	7,960
		233	PAID FAMILY MED LEAVE INS	-	27,325	30,785	0.0	0.0	31,841	31,841	31,841
		240	MEDICAL	1,038,858	1,074,953	1,225,283	0.0	0.0	1,241,293	1,241,293	1,241,293
		241	VISION	32,222	33,496	35,334	0.0	0.0	41,644	41,644	41,644
		242	DISABILITY	13,720	14,607	15,937	0.0	0.0	15,959	15,959	15,959
		243	DENTAL	111,008	121,397	127,787	0.0	0.0	135,435	135,435	135,435
		244	HEALTH SAVINGS PLAN	1,521	1,214	1,872	0.0	0.0	1,676	1,676	1,676
		245	LIFE INSURANCE	26	241	626	0.0	0.0	-	-	-
		270	POST RETIREMENT MEDICAL	-	7,551	6,989	0.0	0.0	7,371	7,371	7,371
		273	POST RETIREMNT DENTAL	-	778	723	0.0	0.0	2,336	2,336	2,336
		311	INSTRUCTION SERVICES	345,944	355,749	450,000	0.0	0.0	400,000	400,000	400,000
		318	PROF & IMPR NON-INSTR	-	657	1,000	0.0	0.0	500	500	500
		324	RENTALS	4,931	5,203	1,567	0.0	0.0	2,567	2,567	2,567
		341	IN-DIST TRAVEL	1,725	4,551	2,000	0.0	0.0	-	-	-
		342	OUT-DIST TRAVEL	2,001	-	213	0.0	0.0	-	-	-

Functions by Account Code

Budget 2025 - 2026

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
100	1131	343	STUDENT OUT-DIST-TRVL	116,181	160,232	125,000	0.0	0.0	140,000	140,000	140,000
		370	TUITION	35,878	117	55,000	0.0	0.0	30,000	30,000	30,000
		386	DATA PROCESSING SRVS	23,656	24,300	24,500	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	83,921	105,120	122,099	0.0	0.0	130,300	130,300	130,300
		413	FOOD SUPPLIES	1,115	1,321	141	0.0	0.0	100	100	100
		420	TEXTBOOKS - NEW	4,508	17,215	25,500	0.0	0.0	-	-	-
		421	TEXTBOOKS - TCHR MANUALS	-	-	1,000	0.0	0.0	-	-	-
		422	TEXTBOOKS - REPLACEMENT	2,911	390	7,500	0.0	0.0	3,500	3,500	3,500
		451	CATERING FOOD SUPPLIES	-	375	-	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	31,899	38,401	29,640	0.0	0.0	16,830	16,830	16,830
		470	COMPUTER SOFTWR	1,629	-	100	0.0	0.0	100	100	100
		480	COMPUTER HDW	57	-	5,330	0.0	0.0	1,500	1,500	1,500
		542	REPLACEMENT EQUIP	-	38,193	-	0.0	0.0	-	-	-
		640	DUES AND FEES	12,247	10,000	25,495	0.0	0.0	25,000	25,000	25,000
		670	TAXES/LICENSES	-	197	-	0.0	0.0	-	-	-
		Total Function 1131			10,818,877	11,573,977	13,124,507			13,470,293	13,470,293
	Total Fund 100			10,818,877	11,573,977	13,124,507			13,470,293	13,470,293	13,470,293

FUNCTION BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2025 - 2026 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:

Functions by Account Code

Budget 2025 - 2026

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
100	1132	121	SUB LICENSED	25	2,775	-	0.0	0.0	-	-	-
		122	SUB CLASSIFIED	403	-	-	0.0	0.0	-	-	-
		130	OVERTIME SALARY	2,736	4,573	-	0.0	0.0	-	-	-
		136	EXTRA BUS TRIPS	57	301	-	0.0	0.0	-	-	-
		137	EXTRA DUTY/HOURLY	53,011	43,820	55,510	0.0	0.0	69,990	69,990	69,990
		138	STIPEND-COACHES	706,909	707,606	955,906	0.0	0.0	852,908	852,908	852,908
		140	STIPEND-ADVISORS	95,335	93,249	93,809	0.0	0.0	102,441	102,441	102,441
		143	STIPEND-COMP FACILITATR	26,027	28,397	25,954	0.0	0.0	29,071	29,071	29,071
		145	STIPEND-MUSIC INSTRUCTORS	22,578	19,715	19,459	0.0	0.0	24,908	24,908	24,908
		210	PERS DISTRICT T1/T2	43,305	37,725	29,419	0.0	0.0	26,854	26,854	26,854
		212	PERS PICKUP 6%	32,298	32,848	51,947	0.0	0.0	43,375	43,375	43,375
		216	PERS DISTRICT OPSPR	96,387	110,609	195,784	0.0	0.0	175,452	175,452	175,452
		220	SOC SEC ADMIN	68,786	68,433	76,238	0.0	0.0	79,355	79,355	79,355
		231	WRKRS COMP	2,962	3,577	5,957	0.0	0.0	5,211	5,211	5,211
		232	UNEMPLOY COMP	3,598	3,059	3,468	0.0	0.0	1,079	1,079	1,079
		233	PAID FAMILY MED LEAVE INS	-	3,588	4,602	0.0	0.0	4,317	4,317	4,317
		310	INST/PROF/TECH SERVICES	-	-	500	0.0	0.0	500	500	500
		311	INSTRUCTION SERVICES	30,205	27,137	17,000	0.0	0.0	22,000	22,000	22,000
		322	REPAIR & MAINT SERVICE	33,378	14,085	27,100	0.0	0.0	41,000	41,000	41,000
		324	RENTALS	2,003	750	4,200	0.0	0.0	3,800	3,800	3,800
		341	IN-DIST TRAVEL	110	3,075	1,000	0.0	0.0	700	700	700
		342	OUT-DIST TRAVEL	6,575	3,587	5,200	0.0	0.0	5,000	5,000	5,000
		343	STUDENT OUT-DIST-TRVL	74,648	84,446	603,417	0.0	0.0	172,600	172,600	172,600
		386	DATA PROCESSING SRVS	117	-	-	0.0	0.0	-	-	-
		390	OTH GEN PROF TECH SRVS	160,671	168,406	250,000	0.0	0.0	200,000	200,000	200,000
		410	CONSUMABLE SUPPLIES	47,086	54,336	58,946	0.0	0.0	66,350	66,350	66,350
		413	FOOD SUPPLIES	765	1,622	1,814	0.0	0.0	1,900	1,900	1,900
		460	NONCONSUM ITEMS	30,587	17,314	35,806	0.0	0.0	26,600	26,600	26,600
		470	COMPUTER SOFTWR	135	-	-	0.0	0.0	-	-	-
		480	COMPUTER HDW	984	-	-	0.0	0.0	-	-	-
		541	INITIAL ADDTL EQUIP	-	15,500	-	0.0	0.0	-	-	-

Functions by Account Code

Budget 2025 - 2026

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
100	1132	542	REPLACEMENT EQUIP	3,535	32,962	23,000	0.0	0.0	34,702	34,702	34,702
		640	DUES AND FEES	31,670	29,272	26,257	0.0	0.0	34,050	34,050	34,050
	Total Function 1132			1,576,887	1,612,766	2,572,295			2,024,163	2,024,163	2,024,163
Total Fund 100				1,576,887	1,612,766	2,572,295			2,024,163	2,024,163	2,024,163

FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2025 - 2026 Budget

1140 Pre-kindergarten Programs (History Only)

Function Description:

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

Special Notes:

Functions by Account Code

Budget 2025 - 2026

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
100	1140	130	OVERTIME SALARY	-	122	-	0.0	0.0	-	-	-
		137	EXTRA DUTY/HOURLY	31	89	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	2	13	-	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	7	53	-	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	2	15	-	0.0	0.0	-	-	-
		231	WRKRS COMP	0	1	-	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	0	1	-	0.0	0.0	-	-	-
		233	PAID FAMILY MED LEAVE INS	-	1	-	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	14,246	-	45,000	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	-	-	-
		Total Function 1140			21,585	294	45,000			-	-
	Total Fund 100			21,585	294	45,000			0	0	0

FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2025 - 2026 Budget

1210 Programs for the Talented and Gifted

Function Description:

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

Special Notes:

Functions by Account Code

Budget 2025 - 2026

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
100	1210	111	LIC SALARIES	128,759	136,992	145,755	2.0	2.0	156,586	156,586	156,586
		137	EXTRA DUTY/HOURLY	-	542	602	0.0	0.0	610	610	610
		210	PERS DISTRICT T1/T2	-	13	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	7,726	8,252	8,781	0.0	0.0	9,432	9,432	9,432
		216	PERS DISTRICT OPSPR	30,542	34,413	36,633	0.0	0.0	41,688	41,688	41,688
		220	SOC SEC ADMIN	9,630	10,286	11,168	0.0	0.0	11,998	11,998	11,998
		231	WRKRS COMP	383	502	547	0.0	0.0	524	524	524
		232	UNEMPLOY COMP	513	468	439	0.0	0.0	157	157	157
		233	PAID FAMILY MED LEAVE INS	-	550	585	0.0	0.0	629	629	629
		240	MEDICAL	19,087	19,713	19,713	0.0	0.0	20,733	20,733	20,733
		241	VISION	454	464	464	0.0	0.0	466	466	466
		242	DISABILITY	276	314	322	0.0	0.0	322	322	322
		243	DENTAL	2,037	2,265	2,265	0.0	0.0	2,379	2,379	2,379
		310	INST/PROF/TECH SERVICES	2,000	-	-	0.0	0.0	-	-	-
		311	INSTRUCTION SERVICES	378	-	2,000	0.0	0.0	-	-	-
		341	IN-DIST TRAVEL	653	770	700	0.0	0.0	2,000	2,000	2,000
		342	OUT-DIST TRAVEL	-	-	600	0.0	0.0	600	600	600
		343	STUDENT OUT-DIST-TRVL	-	-	1,000	0.0	0.0	1,000	1,000	1,000
		410	CONSUMABLE SUPPLIES	416	-	2,909	0.0	0.0	2,000	2,000	2,000
		413	FOOD SUPPLIES	-	-	300	0.0	0.0	300	300	300
		420	TEXTBOOKS - NEW	-	-	1,000	0.0	0.0	2,116	2,116	2,116
		430	LIBRARY BOOKS	-	-	500	0.0	0.0	500	500	500
		440	PERIODICALS	-	-	200	0.0	0.0	200	200	200
		460	NONCONSUM ITEMS	4,599	-	500	0.0	0.0	500	500	500
		470	COMPUTER SOFTWR	-	6,960	7,000	0.0	0.0	8,000	8,000	8,000
		640	DUES AND FEES	-	-	200	0.0	0.0	200	200	200
		Total Function 1210				207,454	222,506	244,184			262,939
Total Fund 100				207,454	222,506	244,184			262,939	262,939	262,939

FUNCTION BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2025 - 2026 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 ½ or more of their time in a restricted setting.

Special Notes:

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

Functions by Account Code

Budget 2025 - 2026

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26	
100	1221	111	LIC SALARIES	363,880	186,343	176,068	3.0	3.0	189,505	189,505	189,505	
		112	CLASS SALARIES	188,542	328,539	360,964	11.0	10.6	360,031	360,031	360,031	
		121	SUB LICENSED	5,922	2,302	-	0.0	0.0	-	-	-	
		122	SUB CLASSIFIED	166	971	1,143	0.0	0.0	6,791	6,791	6,791	
		132	STIPEND-REMOTE LOCATION	-	-	-	0.0	0.0	800	800	800	
		135	STIPEND-SPECIAL ED	-	-	44,460	0.0	0.0	31,146	31,146	31,146	
		137	EXTRA DUTY/HOURLY	1,434	4,260	5,752	0.0	0.0	9,651	9,651	9,651	
		140	STIPEND-ADVISORS	-	500	-	0.0	0.0	-	-	-	
		150	NEW HIRE LONGEVITY STIPEN	-	2,000	-	0.0	0.0	-	-	-	
		153	HOUSING STIPEND	-	-	-	0.0	0.0	7,908	7,908	7,908	
		190	OTHER SALARIES	-	1,000	-	0.0	0.0	-	-	-	
		210	PERS DISTRICT T1/T2	-	23,803	25,780	0.0	0.0	32,121	32,121	32,121	
		212	PERS PICKUP 6%	30,604	29,213	35,303	0.0	0.0	36,350	36,350	36,350	
		216	PERS DISTRICT OPSPR	120,987	100,489	124,121	0.0	0.0	131,985	131,985	131,985	
		220	SOC SEC ADMIN	40,922	38,963	44,720	0.0	0.0	45,947	45,947	45,947	
		231	WRKRS COMP	1,703	2,007	2,278	0.0	0.0	2,272	2,272	2,272	
		232	UNEMPLOY COMP	2,223	1,741	1,765	0.0	0.0	606	606	606	
		233	PAID FAMILY MED LEAVE INS	-	2,104	2,354	0.0	0.0	2,423	2,423	2,423	
		240	MEDICAL	48,948	36,230	36,030	0.0	0.0	87,217	87,217	87,217	
		241	VISION	3,011	4,235	4,088	0.0	0.0	5,260	5,260	5,260	
		242	DISABILITY	795	354	276	0.0	0.0	393	393	393	
		243	DENTAL	7,825	12,685	11,739	0.0	0.0	18,500	18,500	18,500	
		311	INSTRUCTION SERVICES	15,099	13,622	28,000	0.0	0.0	31,867	31,867	31,867	
		341	IN-DIST TRAVEL	55	-	-	0.0	0.0	1,500	1,500	1,500	
		372	TUITION OUT STATE	-	-	12,000	0.0	0.0	5,000	5,000	5,000	
		410	CONSUMABLE SUPPLIES	3,629	5,467	9,000	0.0	0.0	9,500	9,500	9,500	
		413	FOOD SUPPLIES	235	578	400	0.0	0.0	400	400	400	
		460	NONCONSUM ITEMS	2,557	771	650	0.0	0.0	7,650	7,650	7,650	
		480	COMPUTER HDW	-	8,691	5,209	0.0	0.0	5,000	5,000	5,000	
			Total Function 1221			838,536	806,866	932,098			1,029,824	1,029,824
	Total Fund 100				838,536	806,866	932,098			1,029,824	1,029,824	1,029,824

FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2025 - 2026 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

Budget 2025 - 2026

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
100	1229	111	LIC SALARIES	491,137	445,238	589,858	10.0	9.0	571,772	571,772	571,772
		112	CLASS SALARIES	613,413	605,165	649,826	20.9	28.9	920,106	920,106	920,106
		113	ADMINISTRATORS	251,177	314,518	242,687	2.0	2.0	255,154	255,154	255,154
		119	SUMMER EMPLOYEES	3,307	4,946	-	0.0	0.0	-	-	-
		121	SUB LICENSED	3,757	3,180	3,552	0.0	0.0	-	-	-
		122	SUB CLASSIFIED	1,835	6,146	14,523	0.0	0.0	2,495	2,495	2,495
		130	OVERTIME SALARY	5	405	-	0.0	0.0	-	-	-
		132	STIPEND-REMOTE LOCATION	-	-	-	0.0	0.0	2,000	2,000	2,000
		135	STIPEND-SPECIAL ED	44,661	38,046	108,477	0.0	0.0	126,649	126,649	126,649
		137	EXTRA DUTY/HOURLY	5,863	14,081	16,720	0.0	0.0	12,368	12,368	12,368
		140	STIPEND-ADVISORS	900	1,200	-	0.0	0.0	-	-	-
		151	CATERING EXTRA DUTY	146	125	-	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	52,690	32,572	6,593	0.0	0.0	586	586	586
		212	PERS PICKUP 6%	71,900	71,671	94,356	0.0	0.0	111,289	111,289	111,289
		216	PERS DISTRICT OPSPR	259,800	301,779	401,202	0.0	0.0	501,087	501,087	501,087
		220	SOC SEC ADMIN	104,507	105,805	123,380	0.0	0.0	144,242	144,242	144,242
		231	WRKRS COMP	4,407	5,389	6,369	0.0	0.0	7,131	7,131	7,131
		232	UNEMPLOY COMP	5,540	4,727	5,136	0.0	0.0	1,891	1,891	1,891
		233	PAID FAMILY MED LEAVE INS	-	5,577	6,307	0.0	0.0	7,566	7,566	7,566
		240	MEDICAL	193,101	167,008	191,579	0.0	0.0	186,841	186,841	186,841
		241	VISION	12,137	11,521	12,280	0.0	0.0	13,371	13,371	13,371
		242	DISABILITY	1,037	983	955	0.0	0.0	1,218	1,218	1,218
		243	DENTAL	34,442	35,911	38,759	0.0	0.0	44,398	44,398	44,398
		244	HEALTH SAVINGS PLAN	312	-	-	0.0	0.0	-	-	-
		245	LIFE INSURANCE	525	1,083	1,246	0.0	0.0	1,246	1,246	1,246
		246	HRA (HLTH REIMBURSEMENT)	3,568	2,642	-	0.0	0.0	-	-	-
		270	POST RETIREMENT MEDICAL	669	-	-	0.0	0.0	-	-	-
		290	OTHER BENEFIT COSTS	1,350	1,125	900	0.0	0.0	900	900	900
		310	INST/PROF/TECH SERVICES	-	-	1,200	0.0	0.0	-	-	-
		311	INSTRUCTION SERVICES	22,957	76,751	72,500	0.0	0.0	54,000	54,000	54,000
		321	CLEANING SERVICES	-	-	1,000	0.0	0.0	-	-	-
		322	REPAIR & MAINT SERVICE	2,368	-	3,000	0.0	0.0	3,000	3,000	3,000

Functions by Account Code

Budget 2025 - 2026

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
100	1229	324	RENTALS	641	630	1,250	0.0	0.0	1,347	1,347	1,347
		341	IN-DIST TRAVEL	1,165	40	1,500	0.0	0.0	3,500	3,500	3,500
		342	OUT-DIST TRAVEL	501	3,691	12,250	0.0	0.0	12,250	12,250	12,250
		351	TELEPHONE	888	811	820	0.0	0.0	900	900	900
		353	POSTAGE	-	7	-	0.0	0.0	-	-	-
		359	OTHR COMMUNICATION SERV	879	840	1,900	0.0	0.0	950	950	950
		370	TUITION	1,831	1,301	4,500	0.0	0.0	2,000	2,000	2,000
		380	NON-INSTR PROF/TECH	1,025	1,561	4,500	0.0	0.0	4,000	4,000	4,000
		386	DATA PROCESSING SRVS	1,083	2,369	1,200	0.0	0.0	1,500	1,500	1,500
		392	OTHR SERVICES - PHOTOCOPY	12	-	-	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	15,388	37,084	29,476	0.0	0.0	23,000	23,000	23,000
		413	FOOD SUPPLIES	33,180	38,308	27,388	0.0	0.0	36,100	36,100	36,100
		427	TEXTBOOK ORIENTED MATERLS	1,944	1,184	2,200	0.0	0.0	5,500	5,500	5,500
		451	CATERING FOOD SUPPLIES	475	597	-	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	7,335	24,693	14,500	0.0	0.0	11,902	11,902	11,902
		470	COMPUTER SOFTWR	-	700	1,000	0.0	0.0	750	750	750
		480	COMPUTER HDW	1,243	429	5,500	0.0	0.0	5,500	5,500	5,500
		520	BLDG ACQUISITION/IMPRVMNT	-	-	1,100	0.0	0.0	-	-	-
		640	DUES AND FEES	4,212	2,756	5,100	0.0	0.0	4,500	4,500	4,500
	670	TAXES/LICENSES	-	-	1,600	0.0	0.0	-	-	-	
Total Function 1229			2,259,310	2,374,594	2,708,189			3,083,008	3,083,008	3,083,008	
Total Fund 100			2,259,310	2,374,594	2,708,189			3,083,008	3,083,008	3,083,008	

FUNCTION BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2025 - 2026 Budget

1250 Less Restrictive Programs for Students with Disabilities

Function Description:

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

Special Notes:

Functions by Account Code

Budget 2025 - 2026

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
100	1250	111	LIC SALARIES	1,289,918	1,534,648	1,932,004	26.5	22.5	1,705,786	1,705,786	1,705,786
		112	CLASS SALARIES	761,720	790,653	829,761	29.5	36.8	1,015,099	1,015,099	1,015,099
		121	SUB LICENSED	720	12,318	14,874	0.0	0.0	-	-	-
		122	SUB CLASSIFIED	11,250	10,843	11,301	0.0	0.0	4,504	4,504	4,504
		132	STIPEND-REMOTE LOCATION	2,800	2,800	2,800	0.0	0.0	7,820	7,820	7,820
		133	STIPEND-TOP OF SCALE	3,400	1,600	2,400	0.0	0.0	5,200	5,200	5,200
		135	STIPEND-SPECIAL ED	69,139	68,478	84,832	0.0	0.0	63,319	63,319	63,319
		137	EXTRA DUTY/HOURLY	62,125	61,718	59,055	0.0	0.0	100,509	100,509	100,509
		140	STIPEND-ADVISORS	1,900	900	-	0.0	0.0	-	-	-
		143	STIPEND-COMP FACILITATR	-	3,876	3,993	0.0	0.0	4,153	4,153	4,153
		150	NEW HIRE LONGEVITY STIPEN	-	4,000	-	0.0	0.0	-	-	-
		151	CATERING EXTRA DUTY	1,141	997	738	0.0	0.0	-	-	-
		153	HOUSING STIPEND	-	-	-	0.0	0.0	24,340	24,340	24,340
		190	OTHER SALARIES	-	2,000	-	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	68,520	50,968	72,933	0.0	0.0	54,019	54,019	54,019
		212	PERS PICKUP 6%	114,283	142,602	175,016	0.0	0.0	173,044	173,044	173,044
		216	PERS DISTRICT OPSPR	418,759	555,286	670,821	0.0	0.0	729,260	729,260	729,260
		220	SOC SEC ADMIN	161,982	181,120	222,060	0.0	0.0	219,622	219,622	219,622
		231	WRKRS COMP	6,850	9,382	11,760	0.0	0.0	10,555	10,555	10,555
		232	UNEMPLOY COMP	8,691	8,423	8,825	0.0	0.0	2,932	2,932	2,932
		233	PAID FAMILY MED LEAVE INS	-	9,858	11,567	0.0	0.0	11,727	11,727	11,727
		240	MEDICAL	293,262	405,854	488,374	0.0	0.0	506,848	506,848	506,848
		241	VISION	15,259	17,847	19,687	0.0	0.0	20,334	20,334	20,334
		242	DISABILITY	2,736	3,478	4,127	0.0	0.0	3,421	3,421	3,421
		243	DENTAL	49,080	57,397	64,736	0.0	0.0	68,757	68,757	68,757
		244	HEALTH SAVINGS PLAN	-	931	936	0.0	0.0	936	936	936
		290	OTHER BENEFIT COSTS	-	-	-	0.0	0.0	1,000	1,000	1,000
		310	INST/PROF/TECH SERVICES	268,526	433,505	183,500	0.0	0.0	315,000	315,000	315,000
		311	INSTRUCTION SERVICES	56,412	86,784	104,023	0.0	0.0	78,250	78,250	78,250
		318	PROF & IMPR NON-INSTR	-	429	-	0.0	0.0	-	-	-
		324	RENTALS	1,386	1,794	2,500	0.0	0.0	5,000	5,000	5,000
		341	IN-DIST TRAVEL	4,931	6,504	5,000	0.0	0.0	17,300	17,300	17,300

Functions by Account Code

Budget 2025 - 2026

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
100	1250	342	OUT-DIST TRAVEL	19,109	26,816	10,000	0.0	0.0	10,000	10,000	10,000
		351	TELEPHONE	-	-	1,500	0.0	0.0	-	-	-
		353	POSTAGE	24	-	500	0.0	0.0	50	50	50
		373	TUITION PRIVATE	-	-	13,000	0.0	0.0	5,000	5,000	5,000
		386	DATA PROCESSING SRVS	-	25,479	-	0.0	0.0	-	-	-
		392	OTHR SERVICES - PHOTOCOPY	2,431	1,823	1,500	0.0	0.0	1,500	1,500	1,500
		410	CONSUMABLE SUPPLIES	54,083	41,209	51,000	0.0	0.0	40,600	40,600	40,600
		413	FOOD SUPPLIES	4,471	2,274	-	0.0	0.0	5,500	5,500	5,500
		420	TEXTBOOKS - NEW	-	-	35,000	0.0	0.0	30,000	30,000	30,000
		421	TEXTBOOKS - TCHR MANUALS	-	-	2,000	0.0	0.0	2,000	2,000	2,000
		422	TEXTBOOKS - REPLACEMENT	340	-	3,000	0.0	0.0	3,000	3,000	3,000
		427	TEXTBOOK ORIENTED MATERLS	223	7,190	6,000	0.0	0.0	6,000	6,000	6,000
		451	CATERING FOOD SUPPLIES	-	2,155	1,500	0.0	0.0	3,000	3,000	3,000
		460	NONCONSUM ITEMS	10,783	5,613	10,000	0.0	0.0	7,050	7,050	7,050
		470	COMPUTER SOFTWR	21,825	-	-	0.0	0.0	350	350	350
		480	COMPUTER HDW	-	5,112	5,000	0.0	0.0	10,000	10,000	10,000
		640	DUES AND FEES	14,562	7,535	13,000	0.0	0.0	10,000	10,000	10,000
		655	JUD/SETTLEMENT DISTRICT	-	29,230	30,000	0.0	0.0	30,000	30,000	30,000
		Total Function 1250			3,802,640	4,621,431	5,170,624			5,312,785	5,312,785
	Total Fund 100			3,802,640	4,621,431	5,170,624			5,312,785	5,312,785	5,312,785

FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2025 - 2026 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:

KLAMATH COUNTY SCHOOL DISTRICT

Functions by Account Code
Budget 2025 - 2026

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
100	1260	310	INST/PROF/TECH SERVICES	35,298	50,182	25,750	0.0	0.0	32,000	32,000	32,000
	Total Function 1260			35,298	50,182	25,750			32,000	32,000	32,000
Total Fund 100				35,298	50,182	25,750			32,000	32,000	32,000

FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2025 - 2026 Budget

1272 Title IA/D (History Only)

Function Description:

Record Title IA/D instructional activities

Special Notes:

Functions by Account Code

Budget 2025 - 2026

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
100	1272	311	INSTRUCTION SERVICES	505	779	-	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	-	13,988	-	0.0	0.0	-	-	-
	Total Function 1272			505	14,767	-			-	-	-
Total Fund 100				505	14,767	0			0	0	0

FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2025 - 2026 Budget

1283 District Alternative Programs - Falcon Heights Academy

Function Description:

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

Special Notes:

Functions by Account Code

Budget 2025 - 2026

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
100	1283	111	LIC SALARIES	112,574	467,356	590,724	7.4	7.4	645,734	645,734	645,734
		112	CLASS SALARIES	23,143	94,077	110,899	2.0	2.0	117,329	117,329	117,329
		130	OVERTIME SALARY	-	328	-	0.0	0.0	-	-	-
		133	STIPEND-TOP OF SCALE	800	1,120	1,120	0.0	0.0	5,520	5,520	5,520
		137	EXTRA DUTY/HOURLY	-	6,785	5,284	0.0	0.0	5,019	5,019	5,019
		210	PERS DISTRICT T1/T2	30,418	91,404	94,794	0.0	0.0	107,074	107,074	107,074
		212	PERS PICKUP 6%	8,191	35,428	42,482	0.0	0.0	46,416	46,416	46,416
		216	PERS DISTRICT OPSPR	5,490	65,705	92,084	0.0	0.0	109,550	109,550	109,550
		220	SOC SEC ADMIN	9,860	43,095	53,919	0.0	0.0	58,950	58,950	58,950
		231	WRKRS COMP	406	2,155	2,661	0.0	0.0	2,652	2,652	2,652
		232	UNEMPLOY COMP	520	1,974	2,124	0.0	0.0	774	774	774
		233	PAID FAMILY MED LEAVE INS	-	2,362	2,832	0.0	0.0	3,094	3,094	3,094
		240	MEDICAL	31,964	109,962	183,804	0.0	0.0	153,192	153,192	153,192
		241	VISION	1,093	3,427	3,657	0.0	0.0	4,218	4,218	4,218
		242	DISABILITY	251	1,130	1,352	0.0	0.0	1,414	1,414	1,414
		243	DENTAL	2,685	12,397	13,589	0.0	0.0	15,257	15,257	15,257
		311	INSTRUCTION SERVICES	2,875	21,256	38,000	0.0	0.0	30,000	30,000	30,000
		319	OTHER INSTR SERVICES	-	-	-	0.0	0.0	25,000	25,000	25,000
		322	REPAIR & MAINT SERVICE	-	1,875	1,000	0.0	0.0	1,500	1,500	1,500
		324	RENTALS	-	3,559	4,000	0.0	0.0	4,500	4,500	4,500
		341	IN-DIST TRAVEL	643	-	-	0.0	0.0	-	-	-
		342	OUT-DIST TRAVEL	-	-	6,000	0.0	0.0	6,000	6,000	6,000
		351	TELEPHONE	-	4,626	5,000	0.0	0.0	5,000	5,000	5,000
		353	POSTAGE	-	3,827	3,000	0.0	0.0	3,000	3,000	3,000
		390	OTH GEN PROF TECH SRVS	-	184,682	796,500	0.0	0.0	905,000	905,000	905,000
		392	OTHR SERVICES - PHOTOCOPY	-	1,360	1,800	0.0	0.0	2,000	2,000	2,000
		410	CONSUMABLE SUPPLIES	-	13,965	24,750	0.0	0.0	20,000	20,000	20,000
		413	FOOD SUPPLIES	-	4,871	5,500	0.0	0.0	7,500	7,500	7,500
		420	TEXTBOOKS - NEW	136,972	61,137	102,000	0.0	0.0	350,000	350,000	350,000
		427	TEXTBOOK ORIENTED MATERLS	-	-	-	0.0	0.0	1,000	1,000	1,000

Functions by Account Code

Budget 2025 - 2026

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
100	1283	460	NONCONSUM ITEMS	-	5,090	8,500	0.0	0.0	5,000	5,000	5,000
		470	COMPUTER SOFTWR	-	-	1,500	0.0	0.0	1,500	1,500	1,500
		480	COMPUTER HDW	-	423	3,000	0.0	0.0	5,000	5,000	5,000
		530	GROUND IMPROVEMENT	-	-	-	0.0	0.0	5,000	5,000	5,000
		550	DEPREC TECH EQUIP	-	-	5,500	0.0	0.0	-	-	-
		640	DUES AND FEES	-	3,429	-	0.0	0.0	1,500	1,500	1,500
	Total Function 1283			367,886	1,248,808	2,207,375			2,654,692	2,654,692	2,654,692
Total Fund 100				367,886	1,248,808	2,207,375			2,654,692	2,654,692	2,654,692

FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2025 - 2026 Budget

1285 District Alternative Programs (History Only)

Function Description:

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

Special Notes:

Functions by Account Code

Budget 2025 - 2026

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26		
100	1285	111	LIC SALARIES	-	64,805	69,408	1.0	0.0	-	-	-		
		121	SUB LICENSED	-	38	-	0.0	0.0	-	-	-		
		133	STIPEND-TOP OF SCALE	-	800	800	0.0	0.0	-	-	-		
		137	EXTRA DUTY/HOURLY	-	600	-	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	-	233	223	0.0	0.0	-	-	-		
		212	PERS PICKUP 6%	-	4,118	4,212	0.0	0.0	-	-	-		
		216	PERS DISTRICT OPSPR	-	16,972	17,373	0.0	0.0	-	-	-		
		220	SOC SEC ADMIN	-	5,297	5,371	0.0	0.0	-	-	-		
		231	WRKRS COMP	-	253	278	0.0	0.0	-	-	-		
		232	UNEMPLOY COMP	-	236	211	0.0	0.0	-	-	-		
		233	PAID FAMILY MED LEAVE INS	-	277	281	0.0	0.0	-	-	-		
		240	MEDICAL	-	23,455	23,455	0.0	0.0	-	-	-		
		241	VISION	-	315	263	0.0	0.0	-	-	-		
		242	DISABILITY	-	163	151	0.0	0.0	-	-	-		
		243	DENTAL	-	211	-	0.0	0.0	-	-	-		
		311	INSTRUCTION SERVICES	-	247	-	0.0	0.0	-	-	-		
		410	CONSUMABLE SUPPLIES	-	268	-	0.0	0.0	-	-	-		
		420	TEXTBOOKS - NEW	-	253,686	-	0.0	0.0	-	-	-		
		640	DUES AND FEES	-	338	-	0.0	0.0	-	-	-		
		Total Function 1285				-	375,311	122,026			-	-	-
		Total Fund 100				0	375,311	122,026			0	0	0

FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2025 - 2026 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

Budget 2025 - 2026

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
100	1291	111	LIC SALARIES	552,853	660,840	726,916	9.0	8.0	695,993	695,993	695,993
		112	CLASS SALARIES	196,267	215,061	236,780	8.8	8.9	254,675	254,675	254,675
		121	SUB LICENSED	402	-	-	0.0	0.0	-	-	-
		122	SUB CLASSIFIED	113	547	987	0.0	0.0	508	508	508
		130	OVERTIME SALARY	-	9	-	0.0	0.0	-	-	-
		133	STIPEND-TOP OF SCALE	5,600	6,400	6,400	0.0	0.0	8,000	8,000	8,000
		137	EXTRA DUTY/HOURLY	1,052	1,496	1,538	0.0	0.0	2,509	2,509	2,509
		210	PERS DISTRICT T1/T2	84,118	110,259	114,226	0.0	0.0	73,336	73,336	73,336
		212	PERS PICKUP 6%	38,195	42,503	48,017	0.0	0.0	52,114	52,114	52,114
		216	PERS DISTRICT OPSPR	96,666	118,924	140,860	0.0	0.0	189,555	189,555	189,555
		220	SOC SEC ADMIN	55,293	65,881	74,313	0.0	0.0	73,446	73,446	73,446
		231	WRKRS COMP	2,288	3,272	3,769	0.0	0.0	3,349	3,349	3,349
		232	UNEMPLOY COMP	2,947	2,967	2,918	0.0	0.0	962	962	962
		233	PAID FAMILY MED LEAVE INS	-	3,508	3,691	0.0	0.0	3,847	3,847	3,847
		240	MEDICAL	153,042	148,403	171,219	0.0	0.0	135,462	135,462	135,462
		241	VISION	6,398	7,069	8,500	0.0	0.0	6,349	6,349	6,349
		242	DISABILITY	1,233	1,492	1,560	0.0	0.0	1,510	1,510	1,510
		243	DENTAL	20,866	23,729	27,661	0.0	0.0	21,295	21,295	21,295
		311	INSTRUCTION SERVICES	18,037	12,926	15,200	0.0	0.0	15,650	15,650	15,650
		341	IN-DIST TRAVEL	171	-	-	0.0	0.0	-	-	-
		390	OTH GEN PROF TECH SRVS	-	-	1,000	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	88	-	3,000	0.0	0.0	3,000	3,000	3,000
		413	FOOD SUPPLIES	288	46	756	0.0	0.0	300	300	300
		422	TEXTBOOKS - REPLACEMENT	-	-	5,000	0.0	0.0	2,000	2,000	2,000
		460	NONCONSUM ITEMS	-	6,045	1,000	0.0	0.0	-	-	-
				Total Function 1291		1,235,918	1,431,377	1,595,311			1,543,861
Total Fund 100				1,235,918	1,431,377	1,595,311			1,543,861	1,543,861	1,543,861

FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2025 - 2026 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 Shasta Elementary School.

Functions by Account Code

Budget 2025 - 2026

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
100	1292	112	CLASS SALARIES	117,250	153,455	162,351	5.0	4.5	151,592	151,592	151,592
		114	MGR CLASSIFIED	61,936	33,917	35,459	0.5	0.5	30,232	30,232	30,232
		122	SUB CLASSIFIED	452	20	156	0.0	0.0	-	-	-
		137	EXTRA DUTY/HOURLY	260	3,617	4,882	0.0	0.0	4,815	4,815	4,815
		210	PERS DISTRICT T1/T2	76	-	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	10,633	10,444	12,171	0.0	0.0	11,198	11,198	11,198
		216	PERS DISTRICT OPSPR	42,037	43,568	50,773	0.0	0.0	49,497	49,497	49,497
		220	SOC SEC ADMIN	13,065	13,881	15,337	0.0	0.0	14,106	14,106	14,106
		231	WRKRS COMP	570	749	459	0.0	0.0	88	88	88
		232	UNEMPLOY COMP	707	634	609	0.0	0.0	187	187	187
		233	PAID FAMILY MED LEAVE INS	-	747	811	0.0	0.0	747	747	747
		240	MEDICAL	40,283	32,269	32,874	0.0	0.0	27,074	27,074	27,074
		241	VISION	2,306	2,599	2,618	0.0	0.0	2,319	2,319	2,319
		243	DENTAL	4,751	6,288	6,289	0.0	0.0	4,849	4,849	4,849
		245	LIFE INSURANCE	322	-39	803	0.0	0.0	803	803	803
		246	HRA (HLTH REIMBURSEMENT)	465	446	-	0.0	0.0	-	-	-
		321	CLEANING SERVICES	1,023	936	2,000	0.0	0.0	1,500	1,500	1,500
		322	REPAIR & MAINT SERVICE	89	175	-	0.0	0.0	-	-	-
		324	RENTALS	1,070	892	1,000	0.0	0.0	-	-	-
		341	IN-DIST TRAVEL	91	-	-	0.0	0.0	-	-	-
		342	OUT-DIST TRAVEL	-	-	-	0.0	0.0	3,000	3,000	3,000
		351	TELEPHONE	200	203	250	0.0	0.0	250	250	250
		392	OTHR SERVICES - PHOTOCOPY	181	172	300	0.0	0.0	300	300	300
		410	CONSUMABLE SUPPLIES	1,867	1,590	5,500	0.0	0.0	4,500	4,500	4,500
		413	FOOD SUPPLIES	210	238	600	0.0	0.0	800	800	800
		460	NONCONSUM ITEMS	2,638	172	3,000	0.0	0.0	2,500	2,500	2,500
		Total Function 1292			302,481	306,972	338,243			310,356	310,356
Total Fund 100				302,481	306,972	338,243			310,356	310,356	310,356

FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2025 - 2026 Budget

1293 Migrant Education (History Only)

Function Description:

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

Special Notes:

Functions by Account Code

Budget 2025 - 2026

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
100	1293	212	PERS PICKUP 6%	-	270	-	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	-	1,126	-	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	-	344	-	0.0	0.0	-	-	-
		231	WRKRS COMP	-	20	-	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	-	18	-	0.0	0.0	-	-	-
		233	PAID FAMILY MED LEAVE INS	-	18	-	0.0	0.0	-	-	-
	Total Function 1293			-	1,796	-			-	-	-
Total Fund 100				0	1,796	0			0	0	0

FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2025 - 2026 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

Budget 2025 - 2026

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
100	1410	119	SUMMER EMPLOYEES	39,438	78,060	-	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	1,444	2,424	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	2,344	4,577	-	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	7,989	16,915	-	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	3,014	5,969	-	0.0	0.0	-	-	-
		231	WRKRS COMP	123	281	-	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	154	230	-	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	18	-	-	0.0	0.0	-	-	-
		413	FOOD SUPPLIES	-	600	-	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	7,636	314	-	0.0	0.0	-	-	-
		640	DUES AND FEES	94	-	-	0.0	0.0	-	-	-
		Total Function 1410			77,597	109,370	-			-	-
	Total Fund 100			77,597	109,370	0			0	0	0

FUNCTION BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2025 - 2026 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:

Functions by Account Code

Budget 2025 - 2026

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
100	1420	119	SUMMER EMPLOYEES	2,093	-	-	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	153	-	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	126	-	-	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	361	-	-	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	160	-	-	0.0	0.0	-	-	-
		231	WRKRS COMP	6	-	-	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	8	-	-	0.0	0.0	-	-	-
		324	RENTALS	42	-	-	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	3,573	-	-	0.0	0.0	-	-	-
		640	DUES AND FEES	94	-	-	0.0	0.0	-	-	-
	Total Function 1420			6,617	-	-			-	-	-
Total Fund 100			6,617	0	0			0	0	0	

FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2025 - 2026 Budget

1430 High School (History Only)

Function Description:

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

Special Notes:

Functions by Account Code

Budget 2025 - 2026

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
100	1430	119	SUMMER EMPLOYEES	2,852	6,704	-	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	394	1,868	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	171	402	-	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	328	-	-	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	216	513	-	0.0	0.0	-	-	-
		231	WRKRS COMP	9	24	-	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	11	20	-	0.0	0.0	-	-	-
		413	FOOD SUPPLIES	33	-	-	0.0	0.0	-	-	-
		640	DUES AND FEES	375	-	-	0.0	0.0	-	-	-
	Total Function 1430			4,389	9,531	-			-	-	-
Total Fund 100			4,389	9,531	0			0	0	0	

FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2025 - 2026 Budget

1460 Special Programs, Summer School (History Only)

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:

Functions by Account Code

Budget 2025 - 2026

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
100	1460	119	SUMMER EMPLOYEES	13,751	15,096	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	745	906	-	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	2,943	3,779	-	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	1,052	1,155	-	0.0	0.0	-	-	-
		231	WRKRS COMP	44	57	-	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	48	40	-	0.0	0.0	-	-	-
		233	PAID FAMILY MED LEAVE INS	-	0	-	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	332	727	500	0.0	0.0	-	-	-
	Total Function 1460			18,914	21,760	500			-	-	-
Total Fund 100				18,914	21,760	500			0	0	0

FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2025 - 2026 Budget

1490 Other Summer School Programs (History Only)

Function Description:

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

Special Notes:

Falcon Heights summer program for high school credit retrieval.

Functions by Account Code

Budget 2025 - 2026

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
100	1490	119	SUMMER EMPLOYEES	-	4,461	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	-	268	-	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	-	1,116	-	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	-	341	-	0.0	0.0	-	-	-
		231	WRKRS COMP	-	16	-	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	-	13	-	0.0	0.0	-	-	-
	Total Function 1490			-	6,216	-			-	-	-
Total Fund 100				0	6,216	0			0	0	0

FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2025 - 2026 Budget

2110 Attendance and Social Work Services

Function Description:

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

Special Notes:

Functions by Account Code

Budget 2025 - 2026

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
100	2110	111	LIC SALARIES	73,630	78,742	83,792	1.0	1.0	90,018	90,018	90,018
		212	PERS PICKUP 6%	2,198	4,725	5,027	0.0	0.0	5,401	5,401	5,401
		216	PERS DISTRICT OPSPR	8,688	19,709	20,973	0.0	0.0	23,873	23,873	23,873
		220	SOC SEC ADMIN	5,227	5,610	6,410	0.0	0.0	6,886	6,886	6,886
		231	WRKRS COMP	217	286	311	0.0	0.0	298	298	298
		232	UNEMPLOY COMP	295	269	251	0.0	0.0	90	90	90
		233	PAID FAMILY MED LEAVE INS	-	315	335	0.0	0.0	360	360	360
		240	MEDICAL	20,130	21,053	21,053	0.0	0.0	22,136	22,136	22,136
		241	VISION	324	263	263	0.0	0.0	261	261	261
		242	DISABILITY	195	184	185	0.0	0.0	185	185	185
		243	DENTAL	2,751	2,569	2,569	0.0	0.0	2,697	2,697	2,697
	Total Function 2110			113,654	133,725	141,170			152,205	152,205	152,205
Total Fund 100			113,654	133,725	141,170			152,205	152,205	152,205	

FUNCTION BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2025 - 2026 Budget

2112 Attendance Services

Function Description:

Attendance Services. Activities, such as prompt identification of attendance patterns, promotion of positive attendance attitudes, response to attendance problems and enforcement of compulsory attendance laws.

Special Notes:

Functions by Account Code

Budget 2025 - 2026

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
100	2112	342	OUT-DIST TRAVEL	-	-	-	0.0	0.0	3,000	3,000	3,000
	Total Function 2112			-	-	-			3,000	3,000	3,000
	Total Fund 100			0	0	0			3,000	3,000	3,000

FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2025 - 2026 Budget

2114 Student Accounting Services

Function Description:

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

Special Notes:

Functions by Account Code

Budget 2025 - 2026

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
100	2114	112	CLASS SALARIES	62,302	92,317	98,155	1.5	1.5	103,480	103,480	103,480
		130	OVERTIME SALARY	642	264	-	0.0	0.0	-	-	-
		137	EXTRA DUTY/HOURLY	221	813	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	3,790	5,604	5,889	0.0	0.0	6,209	6,209	6,209
		216	PERS DISTRICT OPSPR	14,983	23,376	24,568	0.0	0.0	27,443	27,443	27,443
		220	SOC SEC ADMIN	4,738	7,037	7,509	0.0	0.0	7,916	7,916	7,916
		231	WRKRS COMP	195	346	377	0.0	0.0	356	356	356
		232	UNEMPLOY COMP	253	303	294	0.0	0.0	103	103	103
		233	PAID FAMILY MED LEAVE INS	-	309	393	0.0	0.0	414	414	414
		240	MEDICAL	24,190	34,878	34,288	0.0	0.0	34,169	34,169	34,169
		241	VISION	718	859	1,077	0.0	0.0	253	253	253
		243	DENTAL	1,819	2,365	2,914	0.0	0.0	911	911	911
		386	DATA PROCESSING SRVS	47,311	54,484	48,600	0.0	0.0	65,000	65,000	65,000
		Total Function 2114			161,162	222,955	224,066			246,254	246,254
	Total Fund 100			161,162	222,955	224,066			246,254	246,254	246,254

FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2025 - 2026 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.

KLAMATH COUNTY SCHOOL DISTRICT

Functions by Account Code
Budget 2025 - 2026

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
100	2115	389	OTHER NON-INSTR PROF/TECH	273,645	204,353	330,000	0.0	0.0	330,000	330,000	330,000
	Total Function 2115			273,645	204,353	330,000			330,000	330,000	330,000
Total Fund 100				273,645	204,353	330,000			330,000	330,000	330,000

FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2025 - 2026 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:

Functions by Account Code

Budget 2025 - 2026

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
100	2120	341	IN-DIST TRAVEL	-	-	440	0.0	0.0	200	200	200
		342	OUT-DIST TRAVEL	2,596	3,095	3,250	0.0	0.0	250	250	250
		410	CONSUMABLE SUPPLIES	367	534	1,710	0.0	0.0	650	650	650
		413	FOOD SUPPLIES	-	-	100	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	40	-	1,500	0.0	0.0	200	200	200
		640	DUES AND FEES	-	-	100	0.0	0.0	100	100	100
	Total Function 2120			3,003	3,630	7,100			1,400	1,400	1,400
Total Fund 100				3,003	3,630	7,100			1,400	1,400	1,400

FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2025 - 2026 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:

Functions by Account Code

Budget 2025 - 2026

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
100	2130	111	LIC SALARIES	318,522	460,449	464,334	6.2	6.2	496,833	496,833	496,833
		112	CLASS SALARIES	39,307	18,060	19,160	0.5	1.0	33,840	33,840	33,840
		133	STIPEND-TOP OF SCALE	480	960	960	0.0	0.0	960	960	960
		137	EXTRA DUTY/HOURLY	1,483	515	669	0.0	0.0	610	610	610
		146	STIPEND-NURSE COORDINTR	6,263	3,876	3,488	0.0	0.0	4,153	4,153	4,153
		210	PERS DISTRICT T1/T2	22,083	12,410	26,542	0.0	0.0	14,416	14,416	14,416
		212	PERS PICKUP 6%	18,272	22,097	29,317	0.0	0.0	32,184	32,184	32,184
		216	PERS DISTRICT OPSPR	52,712	81,036	110,954	0.0	0.0	110,942	110,942	110,942
		220	SOC SEC ADMIN	27,008	35,028	37,348	0.0	0.0	41,006	41,006	41,006
		231	WRKRS COMP	1,147	1,762	1,861	0.0	0.0	1,847	1,847	1,847
		232	UNEMPLOY COMP	1,520	1,645	1,466	0.0	0.0	536	536	536
		233	PAID FAMILY MED LEAVE INS	-	1,929	1,755	0.0	0.0	2,146	2,146	2,146
		240	MEDICAL	88,180	134,591	130,669	0.0	0.0	120,363	120,363	120,363
		241	VISION	3,016	3,125	3,363	0.0	0.0	2,991	2,991	2,991
		242	DISABILITY	731	1,092	950	0.0	0.0	986	986	986
		243	DENTAL	12,223	14,728	15,362	0.0	0.0	15,328	15,328	15,328
		311	INSTRUCTION SERVICES	1,317	3,089	-	0.0	0.0	-	-	-
		318	PROF & IMPR NON-INSTR	-	115	-	0.0	0.0	-	-	-
		319	OTHER INSTR SERVICES	2,404	1,578	-	0.0	0.0	2,000	2,000	2,000
		326	BUILDING FUEL	1,258	1,236	700	0.0	0.0	700	700	700
		341	IN-DIST TRAVEL	7,253	6,894	6,000	0.0	0.0	6,000	6,000	6,000
		342	OUT-DIST TRAVEL	1,101	-	2,000	0.0	0.0	2,000	2,000	2,000
		351	TELEPHONE	1,821	1,858	2,000	0.0	0.0	2,200	2,200	2,200
		353	POSTAGE	925	1,265	1,000	0.0	0.0	-	-	-
		389	OTHER NON-INSTR PROF/TECH	-	-	5,000	0.0	0.0	2,500	2,500	2,500
		410	CONSUMABLE SUPPLIES	14,928	6,447	16,327	0.0	0.0	16,038	16,038	16,038
		413	FOOD SUPPLIES	-	803	500	0.0	0.0	-	-	-
		420	TEXTBOOKS - NEW	2,180	-	-	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	11,947	7,997	5,150	0.0	0.0	7,500	7,500	7,500

Functions by Account Code

Budget 2025 - 2026

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
100	2130	480	COMPUTER HDW	-	1,131	-	0.0	0.0	-	-	-
		640	DUES AND FEES	520	698	600	0.0	0.0	-	-	-
	Total Function 2130			638,602	826,415	887,474			918,079	918,079	918,079
Total Fund 100				638,602	826,415	887,474			918,079	918,079	918,079

FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2025 - 2026 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

Budget 2025 - 2026

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26		
100	2150	111	LIC SALARIES	373,588	399,778	492,534	6.0	2.0	188,435	188,435	188,435		
		112	CLASS SALARIES	77,724	72,035	89,356	2.0	1.7	57,491	57,491	57,491		
		133	STIPEND-TOP OF SCALE	4,200	4,200	4,200	0.0	0.0	2,600	2,600	2,600		
		135	STIPEND-SPECIAL ED	31,752	34,614	37,420	0.0	0.0	15,566	15,566	15,566		
		137	EXTRA DUTY/HOURLY	64,699	78,354	63,670	0.0	0.0	49,983	49,983	49,983		
		153	HOUSING STIPEND	-	-	-	0.0	0.0	2,160	2,160	2,160		
		210	PERS DISTRICT T1/T2	56,327	66,055	55,393	0.0	0.0	61,360	61,360	61,360		
		212	PERS PICKUP 6%	31,815	35,595	41,231	0.0	0.0	18,974	18,974	18,974		
		216	PERS DISTRICT OPSPR	75,976	89,165	122,252	0.0	0.0	29,075	29,075	29,075		
		220	SOC SEC ADMIN	40,636	44,353	49,617	0.0	0.0	21,898	21,898	21,898		
		231	WRKRS COMP	1,626	2,129	2,665	0.0	0.0	1,108	1,108	1,108		
		232	UNEMPLOY COMP	2,185	1,990	2,182	0.0	0.0	316	316	316		
		233	PAID FAMILY MED LEAVE INS	-	2,352	2,549	0.0	0.0	1,265	1,265	1,265		
		240	MEDICAL	87,395	85,232	107,728	0.0	0.0	64,346	64,346	64,346		
		241	VISION	3,623	3,499	4,672	0.0	0.0	1,922	1,922	1,922		
		242	DISABILITY	800	893	1,003	0.0	0.0	426	426	426		
		243	DENTAL	11,007	9,534	12,865	0.0	0.0	3,968	3,968	3,968		
		310	INST/PROF/TECH SERVICES	198,995	270,153	220,000	0.0	0.0	950,000	950,000	950,000		
		341	IN-DIST TRAVEL	3,256	2,686	7,000	0.0	0.0	7,500	7,500	7,500		
		342	OUT-DIST TRAVEL	-	314	2,000	0.0	0.0	-	-	-		
		410	CONSUMABLE SUPPLIES	5,171	6,055	15,000	0.0	0.0	4,000	4,000	4,000		
		460	NONCONSUM ITEMS	1,082	429	8,000	0.0	0.0	4,000	4,000	4,000		
		480	COMPUTER HDW	2,693	-	1,000	0.0	0.0	1,000	1,000	1,000		
		640	DUES AND FEES	1,210	2,998	3,000	0.0	0.0	1,700	1,700	1,700		
				Total Function 2150		1,075,761	1,212,415	1,345,337			1,489,093	1,489,093	1,489,093
		Total Fund 100				1,075,761	1,212,415	1,345,337			1,489,093	1,489,093	1,489,093

FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2025 - 2026 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:

Functions by Account Code

Budget 2025 - 2026

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
100	2190	111	LIC SALARIES	313,122	199,387	421,487	4.6	4.6	421,803	421,803	421,803
		112	CLASS SALARIES	140,221	161,790	186,856	3.7	3.8	187,472	187,472	187,472
		113	ADMINISTRATORS	145,043	144,886	148,782	1.0	1.0	157,828	157,828	157,828
		121	SUB LICENSED	-	38	555	0.0	0.0	-	-	-
		133	STIPEND-TOP OF SCALE	2,897	-	3,976	0.0	0.0	5,584	5,584	5,584
		135	STIPEND-SPECIAL ED	22,891	15,542	23,958	0.0	0.0	33,224	33,224	33,224
		137	EXTRA DUTY/HOURLY	-	353	334	0.0	0.0	407	407	407
		140	STIPEND-ADVISORS	-	3,553	3,993	0.0	0.0	-	-	-
		143	STIPEND-COMP FACILITATR	3,763	-	-	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	103,671	91,139	139,847	0.0	0.0	93,414	93,414	93,414
		212	PERS PICKUP 6%	37,743	31,692	47,619	0.0	0.0	48,542	48,542	48,542
		216	PERS DISTRICT OPSPR	57,558	50,357	98,039	0.0	0.0	131,143	131,143	131,143
		220	SOC SEC ADMIN	46,165	39,219	60,798	0.0	0.0	61,971	61,971	61,971
		231	WRKRS COMP	1,862	1,909	3,222	0.0	0.0	3,840	3,840	3,840
		232	UNEMPLOY COMP	2,511	1,733	2,381	0.0	0.0	809	809	809
		233	PAID FAMILY MED LEAVE INS	-	1,945	2,775	0.0	0.0	3,236	3,236	3,236
		240	MEDICAL	84,181	82,115	143,618	0.0	0.0	126,525	126,525	126,525
		241	VISION	3,466	3,152	5,573	0.0	0.0	5,119	5,119	5,119
		242	DISABILITY	691	398	722	0.0	0.0	889	889	889
		243	DENTAL	9,479	8,498	15,349	0.0	0.0	16,706	16,706	16,706
		245	LIFE INSURANCE	365	382	1,643	0.0	0.0	1,643	1,643	1,643
		246	HRA (HLTH REIMBURSEMENT)	-	956	-	0.0	0.0	-	-	-
		290	OTHER BENEFIT COSTS	1,715	2,882	3,715	0.0	0.0	2,715	2,715	2,715
		311	INSTRUCTION SERVICES	-	247	10,000	0.0	0.0	-	-	-
		318	PROF & IMPR NON-INSTR	742	-	3,500	0.0	0.0	1,000	1,000	1,000
		322	REPAIR & MAINT SERVICE	-	-	1,000	0.0	0.0	1,000	1,000	1,000
		341	IN-DIST TRAVEL	2,240	8,190	3,700	0.0	0.0	7,500	7,500	7,500
		342	OUT-DIST TRAVEL	4,504	6,227	9,500	0.0	0.0	6,500	6,500	6,500
		351	TELEPHONE	5,633	5,909	5,800	0.0	0.0	8,500	8,500	8,500
		390	OTH GEN PROF TECH SRVS	-	475	-	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	3,760	4,796	14,000	0.0	0.0	10,000	10,000	10,000
		413	FOOD SUPPLIES	496	497	2,500	0.0	0.0	500	500	500

Functions by Account Code

Budget 2025 - 2026

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
100	2190	422	TEXTBOOKS - REPLACEMENT	-	-	1,730	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	6,092	946	4,848	0.0	0.0	3,000	3,000	3,000
		480	COMPUTER HDW	12,405	3,716	7,091	0.0	0.0	2,000	2,000	2,000
		640	DUES AND FEES	229	129	-	0.0	0.0	-	-	-
	Total Function 2190			1,013,447	873,056	1,378,911			1,342,870	1,342,870	1,342,870
Total Fund 100				1,013,447	873,056	1,378,911			1,342,870	1,342,870	1,342,870

FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2025 - 2026 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.

Functions by Account Code

Budget 2025 - 2026

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
100	2211	111	LIC SALARIES	159,956	166,541	173,869	2.0	2.0	183,326	183,326	183,326
		112	CLASS SALARIES	88,388	91,081	98,446	2.0	2.0	104,083	104,083	104,083
		113	ADMINISTRATORS	142,018	297,673	237,652	1.5	1.0	165,213	165,213	165,213
		130	OVERTIME SALARY	-	43	-	0.0	0.0	-	-	-
		133	STIPEND-TOP OF SCALE	4,422	7,411	6,353	0.0	0.0	4,715	4,715	4,715
		137	EXTRA DUTY/HOURLY	3,592	7,119	9,296	0.0	0.0	7,528	7,528	7,528
		145	STIPEND-MUSIC INSTRUCTORS	8,834	9,099	9,099	0.0	0.0	9,372	9,372	9,372
		151	CATERING EXTRA DUTY	750	1,572	1,886	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	28,497	70,396	51,951	0.0	0.0	31,613	31,613	31,613
		212	PERS PICKUP 6%	24,505	34,905	32,277	0.0	0.0	28,508	28,508	28,508
		216	PERS DISTRICT OPSPR	71,684	82,390	87,992	0.0	0.0	97,778	97,778	97,778
		220	SOC SEC ADMIN	30,244	43,862	40,847	0.0	0.0	36,101	36,101	36,101
		231	WRKRS COMP	1,217	2,113	2,087	0.0	0.0	1,652	1,652	1,652
		232	UNEMPLOY COMP	1,608	1,878	1,614	0.0	0.0	475	475	475
		233	PAID FAMILY MED LEAVE INS	-	2,048	2,152	0.0	0.0	1,901	1,901	1,901
		240	MEDICAL	52,768	79,046	68,441	0.0	0.0	67,189	67,189	67,189
		241	VISION	1,957	2,294	2,103	0.0	0.0	2,076	2,076	2,076
		242	DISABILITY	294	375	391	0.0	0.0	402	402	402
		243	DENTAL	4,910	6,224	5,783	0.0	0.0	6,069	6,069	6,069
		245	LIFE INSURANCE	365	1,352	2,164	0.0	0.0	1,643	1,643	1,643
		246	HRA (HLTH REIMBURSEMENT)	2,676	956	-	0.0	0.0	-	-	-
		290	OTHER BENEFIT COSTS	900	1,737	1,350	0.0	0.0	900	900	900
		310	INST/PROF/TECH SERVICES	4,301	33,743	70,000	0.0	0.0	38,000	38,000	38,000
		322	REPAIR & MAINT SERVICE	-	1,977	6,500	0.0	0.0	13,500	13,500	13,500
		324	RENTALS	3,767	5,290	9,540	0.0	0.0	10,481	10,481	10,481
		341	IN-DIST TRAVEL	8,319	13,806	16,500	0.0	0.0	13,000	13,000	13,000
		342	OUT-DIST TRAVEL	38,609	2,389	27,000	0.0	0.0	24,500	24,500	24,500
		343	STUDENT OUT-DIST-TRVL	324	-	-	0.0	0.0	-	-	-
		351	TELEPHONE	312	-46	-	0.0	0.0	-	-	-
		353	POSTAGE	5	778	1,000	0.0	0.0	250	250	250
		359	OTHR COMMUNICATION SERV	79	-	-	0.0	0.0	-	-	-

Functions by Account Code

Budget 2025 - 2026

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
100	2211	383	ARCH/ENG SERVICES	-	17,698	-	0.0	0.0	-	-	-
		389	OTHER NON-INSTR PROF/TECH	1,320	-	-	0.0	0.0	-	-	-
		390	OTH GEN PROF TECH SRVS	1,200	4,599	1,000	0.0	0.0	1,000	1,000	1,000
		392	OTHR SERVICES - PHOTOCOPY	4,857	4,246	3,000	0.0	0.0	2,500	2,500	2,500
		410	CONSUMABLE SUPPLIES	7,740	19,859	27,605	0.0	0.0	27,000	27,000	27,000
		413	FOOD SUPPLIES	14,646	12,530	13,500	0.0	0.0	11,000	11,000	11,000
		427	TEXTBOOK ORIENTED MATERLS	-	330	-	0.0	0.0	-	-	-
		451	CATERING FOOD SUPPLIES	-	2,147	2,000	0.0	0.0	2,000	2,000	2,000
		460	NONCONSUM ITEMS	26,053	16,845	17,900	0.0	0.0	27,400	27,400	27,400
		470	COMPUTER SOFTWR	67,916	19,204	262,100	0.0	0.0	277,200	277,200	277,200
		480	COMPUTER HDW	1,774	1,468	4,000	0.0	0.0	4,000	4,000	4,000
		640	DUES AND FEES	-	680	2,250	0.0	0.0	1,500	1,500	1,500
	Total Function 2211			810,806	1,067,659	1,299,649			1,203,875	1,203,875	1,203,875
Total Fund 100			810,806	1,067,659	1,299,649			1,203,875	1,203,875	1,203,875	

FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2025 - 2026 Budget

2213 Curriculum Development

Function Description:

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

Special Notes:

Functions by Account Code
Budget 2025 - 2026

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
100	2213	137	EXTRA DUTY/HOURLY	26,032	19,796	25,615	0.0	0.0	14,988	14,988	14,988
		210	PERS DISTRICT T1/T2	1,342	1,934	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	452	1,188	1,537	0.0	0.0	899	899	899
		216	PERS DISTRICT OPSPR	4,820	3,218	6,411	0.0	0.0	3,975	3,975	3,975
		220	SOC SEC ADMIN	1,669	1,505	772	0.0	0.0	459	459	459
		231	WRKRS COMP	36	66	90	0.0	0.0	47	47	47
		232	UNEMPLOY COMP	82	53	77	0.0	0.0	15	15	15
		233	PAID FAMILY MED LEAVE INS	-12	15	102	0.0	0.0	60	60	60
	Total Function 2213			34,422	27,776	34,605			20,443	20,443	20,443
Total Fund 100				34,422	27,776	34,605			20,443	20,443	20,443

FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2025 - 2026 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:

Functions by Account Code

Budget 2025 - 2026

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
100	2220	112	CLASS SALARIES	306,296	302,620	324,196	11.2	11.9	363,212	363,212	363,212
		122	SUB CLASSIFIED	84	6,179	7,638	0.0	0.0	993	993	993
		132	STIPEND-REMOTE LOCATION	-	-	-	0.0	0.0	1,340	1,340	1,340
		137	EXTRA DUTY/HOURLY	2,186	1,851	2,073	0.0	0.0	1,492	1,492	1,492
		153	HOUSING STIPEND	-	-	-	0.0	0.0	2,700	2,700	2,700
		210	PERS DISTRICT T1/T2	7,373	11,366	6,456	0.0	0.0	14,102	14,102	14,102
		212	PERS PICKUP 6%	16,019	16,575	20,034	0.0	0.0	22,184	22,184	22,184
		216	PERS DISTRICT OPSPR	56,812	58,938	77,779	0.0	0.0	85,463	85,463	85,463
		220	SOC SEC ADMIN	20,970	21,839	25,282	0.0	0.0	28,202	28,202	28,202
		231	WRKRS COMP	1,019	1,224	1,337	0.0	0.0	1,338	1,338	1,338
		232	UNEMPLOY COMP	1,196	1,011	1,069	0.0	0.0	370	370	370
		233	PAID FAMILY MED LEAVE INS	-	1,243	1,336	0.0	0.0	1,479	1,479	1,479
		240	MEDICAL	59,237	47,324	42,355	0.0	0.0	60,276	60,276	60,276
		241	VISION	5,998	4,716	4,872	0.0	0.0	4,533	4,533	4,533
		243	DENTAL	19,425	15,862	16,470	0.0	0.0	17,512	17,512	17,512
		410	CONSUMABLE SUPPLIES	4,225	3,802	5,020	0.0	0.0	3,400	3,400	3,400
		430	LIBRARY BOOKS	6,760	11,973	12,277	0.0	0.0	11,041	11,041	11,041
		440	PERIODICALS	2,366	3,805	8,200	0.0	0.0	7,760	7,760	7,760
		460	NONCONSUM ITEMS	1,417	1,607	3,141	0.0	0.0	3,150	3,150	3,150
		470	COMPUTER SOFTWR	10,220	14,365	12,500	0.0	0.0	13,500	13,500	13,500
		480	COMPUTER HDW	22	-	-	0.0	0.0	-	-	-
		640	DUES AND FEES	-	-	-	0.0	0.0	9,000	9,000	9,000
		Total Function 2220				521,627	526,298	572,035			653,046
Total Fund 100				521,627	526,298	572,035			653,046	653,046	653,046

FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2025 - 2026 Budget

2221 Service Area Direction (History Only)

Function Description:

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

Special Notes:

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

Functions by Account Code

Budget 2025 - 2026

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
100	2221	312	INST PRGM IMPROV SERV	-	-	2,000	0.0	0.0	-	-	-
		341	IN-DIST TRAVEL	-	-	1,000	0.0	0.0	-	-	-
		342	OUT-DIST TRAVEL	-	-	10,000	0.0	0.0	-	-	-
		390	OTH GEN PROF TECH SRVS	-	-	1,500	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	-	-	2,500	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	-	-	1,000	0.0	0.0	-	-	-
	Total Function 2221			-	-	18,000			-	-	-
Total Fund 100				0	0	18,000			0	0	0

FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2025 - 2026 Budget

2230 Assessment and Testing

Function Description:

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

Special Notes:

KLAMATH COUNTY SCHOOL DISTRICT

Functions by Account Code
Budget 2025 - 2026

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
100	2230	310	INST/PROF/TECH SERVICES	-	-	25,000	0.0	0.0	10,000	10,000	10,000
	Total Function 2230			-	-	25,000			10,000	10,000	10,000
Total Fund 100				0	0	25,000			10,000	10,000	10,000

FUNCTION BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2025 - 2026 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

Budget 2025 - 2026

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
100	2240	137	EXTRA DUTY/HOURLY	19,912	39,254	46,348	0.0	0.0	1,492	1,492	1,492
		151	CATERING EXTRA DUTY	2,045	1,305	1,968	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	884	2,049	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	1,125	1,831	2,899	0.0	0.0	90	90	90
		216	PERS DISTRICT OPSPR	4,011	6,277	12,093	0.0	0.0	396	396	396
		220	SOC SEC ADMIN	1,616	3,082	1,547	0.0	0.0	46	46	46
		231	WRKRS COMP	93	172	172	0.0	0.0	5	5	5
		232	UNEMPLOY COMP	85	116	145	0.0	0.0	1	1	1
		233	PAID FAMILY MED LEAVE INS	-	46	193	0.0	0.0	6	6	6
		240	MEDICAL	55	-	-	0.0	0.0	-	-	-
		310	INST/PROF/TECH SERVICES	78,000	290,263	300,000	0.0	0.0	120,500	120,500	120,500
		311	INSTRUCTION SERVICES	1,786	-	5,000	0.0	0.0	5,000	5,000	5,000
		318	PROF & IMPR NON-INSTR	19,552	67,519	80,000	0.0	0.0	80,000	80,000	80,000
		324	RENTALS	5,675	575	1,000	0.0	0.0	5,100	5,100	5,100
		341	IN-DIST TRAVEL	3,651	84	4,100	0.0	0.0	600	600	600
		342	OUT-DIST TRAVEL	6,984	1,400	9,300	0.0	0.0	1,074	1,074	1,074
		351	TELEPHONE	-	-	-	0.0	0.0	2,000	2,000	2,000
		359	OTHR COMMUNICATION SERV	-	-	-	0.0	0.0	2,000	2,000	2,000
		390	OTH GEN PROF TECH SRVS	338	-	-	0.0	0.0	-	-	-
		392	OTHR SERVICES - PHOTOCOPY	-	-	-	0.0	0.0	2,500	2,500	2,500
		410	CONSUMABLE SUPPLIES	1,172	3,238	4,478	0.0	0.0	10,500	10,500	10,500
		413	FOOD SUPPLIES	15,074	1,187	4,050	0.0	0.0	6,050	6,050	6,050
		433	AUDIO VISUAL	-	-	-	0.0	0.0	2,000	2,000	2,000
		451	CATERING FOOD SUPPLIES	389	-	-	0.0	0.0	1,500	1,500	1,500
		460	NONCONSUM ITEMS	-	1,765	1,211	0.0	0.0	3,200	3,200	3,200
		640	DUES AND FEES	-	1,490	-	0.0	0.0	-	-	-
		Total Function 2240				162,447	421,651	474,504			244,059
Total Fund 100				162,447	421,651	474,504			244,059	244,059	244,059

FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2025 - 2026 Budget

2310 Board of Education Services

Function Description:

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

Special Notes:

Functions by Account Code

Budget 2025 - 2026

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
100	2310	137	EXTRA DUTY/HOURLY	2,095	3,395	-	0.0	0.0	-	-	-
		151	CATERING EXTRA DUTY	2,064	2,141	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	243	332	-	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	961	1,386	-	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	300	421	-	0.0	0.0	-	-	-
		231	WRKRS COMP	42	51	-	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	16	22	-	0.0	0.0	-	-	-
		233	PAID FAMILY MED LEAVE INS	-	22	-	0.0	0.0	-	-	-
		324	RENTALS	5,749	3,729	6,000	0.0	0.0	5,000	5,000	5,000
		341	IN-DIST TRAVEL	369	-	300	0.0	0.0	300	300	300
		342	OUT-DIST TRAVEL	2,065	2,784	8,000	0.0	0.0	4,000	4,000	4,000
		354	ADVERTISING	6,298	1,564	10,000	0.0	0.0	-	-	-
		355	PRINTING BINDING	234	189	2,500	0.0	0.0	1,000	1,000	1,000
		381	AUDIT SERVICES	86,814	119,903	125,000	0.0	0.0	120,000	120,000	120,000
		382	LEGAL SERVICES	22,438	56,004	50,000	0.0	0.0	70,000	70,000	70,000
		384	NEGOTIATION SERVICES	-	-	10,000	0.0	0.0	-	-	-
		385	MANAGEMENT SERVICES	-	-	20,000	0.0	0.0	20,000	20,000	20,000
		388	ELECTION	3,401	-	3,500	0.0	0.0	2,000	2,000	2,000
		389	OTHER NON-INSTR PROF/TECH	6,829	5,070	5,000	0.0	0.0	5,000	5,000	5,000
		390	OTH GEN PROF TECH SRVS	-	300	101,300	0.0	0.0	1,500	1,500	1,500
		410	CONSUMABLE SUPPLIES	696	1,058	500	0.0	0.0	500	500	500
		413	FOOD SUPPLIES	1,700	1,572	1,500	0.0	0.0	1,500	1,500	1,500
		460	NONCONSUM ITEMS	440	964	4,000	0.0	0.0	1,000	1,000	1,000
		470	COMPUTER SOFTWR	2,500	15,793	17,500	0.0	0.0	3,000	3,000	3,000
		480	COMPUTER HDW	-	1,589	1,500	0.0	0.0	4,500	4,500	4,500
		640	DUES AND FEES	11,360	3,552	15,000	0.0	0.0	15,000	15,000	15,000
		651	LIABILITY INS	109,949	132,988	160,000	0.0	0.0	192,000	192,000	192,000
		653	PROPERTY INS PREM	100	121	200	0.0	0.0	200	200	200

Functions by Account Code

Budget 2025 - 2026

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
100	2310	655	JUD/SETTLEMENT DISTRICT	-	2,649	-	0.0	0.0	-	-	-
		670	TAXES/LICENSES	878	1,513	1,500	0.0	0.0	1,500	1,500	1,500
	Total Function 2310			267,543	359,111	543,300			448,000	448,000	448,000
Total Fund 100				267,543	359,111	543,300			448,000	448,000	448,000

FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2025 - 2026 Budget

2321 Office of the Superintendent Services

Function Description:

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

Special Notes:

Functions by Account Code

Budget 2025 - 2026

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
100	2321	112	CLASS SALARIES	54,065	47,676	57,928	1.0	1.0	55,078	55,078	55,078
		113	ADMINISTRATORS	215,076	221,529	228,175	1.0	1.0	237,302	237,302	237,302
		114	MGR CLASSIFIED	79,686	85,606	85,970	1.0	1.0	91,197	91,197	91,197
		133	STIPEND-TOP OF SCALE	1,558	1,637	1,719	0.0	0.0	1,719	1,719	1,719
		137	EXTRA DUTY/HOURLY	416	168	-	0.0	0.0	-	-	-
		151	CATERING EXTRA DUTY	335	1,576	1,394	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	36,545	35,008	40,834	0.0	0.0	27,864	27,864	27,864
		212	PERS PICKUP 6%	21,176	21,582	22,619	0.0	0.0	23,226	23,226	23,226
		216	PERS DISTRICT OPSPR	51,408	58,592	57,686	0.0	0.0	77,778	77,778	77,778
		220	SOC SEC ADMIN	24,402	23,896	25,254	0.0	0.0	25,926	25,926	25,926
		231	WRKRS COMP	1,027	1,282	1,449	0.0	0.0	1,334	1,334	1,334
		232	UNEMPLOY COMP	1,411	1,171	1,131	0.0	0.0	387	387	387
		233	PAID FAMILY MED LEAVE INS	-	1,198	1,508	0.0	0.0	1,548	1,548	1,548
		240	MEDICAL	22,480	17,510	23,686	0.0	0.0	7,963	7,963	7,963
		241	VISION	1,465	1,216	1,359	0.0	0.0	912	912	912
		243	DENTAL	4,151	3,820	4,199	0.0	0.0	3,427	3,427	3,427
		244	HEALTH SAVINGS PLAN	463	463	463	0.0	0.0	463	463	463
		245	LIFE INSURANCE	692	670	5,170	0.0	0.0	5,170	5,170	5,170
		290	OTHER BENEFIT COSTS	26,808	27,553	27,802	0.0	0.0	28,577	28,577	28,577
		321	CLEANING SERVICES	-	40	-	0.0	0.0	-	-	-
		324	RENTALS	-	4,917	5,000	0.0	0.0	5,000	5,000	5,000
		341	IN-DIST TRAVEL	236	84	1,000	0.0	0.0	1,000	1,000	1,000
		342	OUT-DIST TRAVEL	7,777	10,591	13,000	0.0	0.0	13,000	13,000	13,000
		351	TELEPHONE	-	-	-	0.0	0.0	1,500	1,500	1,500
		354	ADVERTISING	-	800	-	0.0	0.0	200	200	200
		359	OTHR COMMUNICATION SERV	40	-	500	0.0	0.0	-	-	-
		390	OTH GEN PROF TECH SRVS	400	925	1,000	0.0	0.0	1,000	1,000	1,000
		392	OTHR SERVICES - PHOTOCOPY	-	323	100	0.0	0.0	200	200	200
		410	CONSUMABLE SUPPLIES	2,793	1,356	3,000	0.0	0.0	3,000	3,000	3,000
		413	FOOD SUPPLIES	1,345	570	1,000	0.0	0.0	2,000	2,000	2,000
		440	PERIODICALS	311	416	400	0.0	0.0	400	400	400

Functions by Account Code

Budget 2025 - 2026

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
100	2321	451	CATERING FOOD SUPPLIES	938	11,380	12,000	0.0	0.0	12,000	12,000	12,000
		460	NONCONSUM ITEMS	117	15,388	1,000	0.0	0.0	3,170	3,170	3,170
		470	COMPUTER SOFTWR	249	-	-	0.0	0.0	-	-	-
		480	COMPUTER HDW	-	-	8,000	0.0	0.0	5,000	5,000	5,000
		542	REPLACEMENT EQUIP	-	-	3,000	0.0	0.0	3,000	3,000	3,000
		640	DUES AND FEES	395	2,860	3,000	0.0	0.0	3,000	3,000	3,000
	Total Function 2321			557,765	601,803	640,345			643,340	643,340	643,340
Total Fund 100				557,765	601,803	640,345			643,340	643,340	643,340

FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2025 - 2026 Budget

2410 Office of the Principal Services

Function Description:

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

Special Notes:

Functions by Account Code

Budget 2025 - 2026

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
100	2410	112	CLASS SALARIES	1,289,691	1,387,785	1,464,531	39.3	40.2	1,572,948	1,572,948	1,572,948
		113	ADMINISTRATORS	3,812,062	4,069,330	4,471,360	36.3	36.0	4,592,674	4,592,674	4,592,674
		122	SUB CLASSIFIED	11,198	4,668	4,001	0.0	0.0	2,010	2,010	2,010
		130	OVERTIME SALARY	105	471	-	0.0	0.0	-	-	-
		132	STIPEND-REMOTE LOCATION	-	-	-	0.0	0.0	10,000	10,000	10,000
		133	STIPEND-TOP OF SCALE	20,321	23,674	27,425	0.0	0.0	27,750	27,750	27,750
		137	EXTRA DUTY/HOURLY	20,926	3,818	5,150	0.0	0.0	14,988	14,988	14,988
		150	NEW HIRE LONGEVITY STIPEN	-	4,000	-	0.0	0.0	-	-	-
		151	CATERING EXTRA DUTY	359	-	-	0.0	0.0	-	-	-
		153	HOUSING STIPEND	-	-	-	0.0	0.0	24,000	24,000	24,000
		190	OTHER SALARIES	-	-	12,006	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	687,754	715,553	775,080	0.0	0.0	714,413	714,413	714,413
		212	PERS PICKUP 6%	304,382	324,450	361,080	0.0	0.0	376,660	376,660	376,660
		216	PERS DISTRICT OPSPR	598,895	715,403	835,911	0.0	0.0	1,026,918	1,026,918	1,026,918
		220	SOC SEC ADMIN	388,063	414,342	461,388	0.0	0.0	480,938	480,938	480,938
		231	WRKRS COMP	15,329	19,904	23,202	0.0	0.0	21,774	21,774	21,774
		232	UNEMPLOY COMP	20,398	17,830	18,054	0.0	0.0	6,278	6,278	6,278
		233	PAID FAMILY MED LEAVE INS	-	18,939	23,661	0.0	0.0	25,111	25,111	25,111
		240	MEDICAL	993,884	1,105,398	1,145,454	0.0	0.0	1,214,618	1,214,618	1,214,618
		241	VISION	31,607	31,763	32,792	0.0	0.0	33,077	33,077	33,077
		242	DISABILITY	37	-	-	0.0	0.0	-	-	-
		243	DENTAL	91,705	95,277	99,192	0.0	0.0	101,422	101,422	101,422
		244	HEALTH SAVINGS PLAN	3,532	2,913	2,056	0.0	0.0	3,865	3,865	3,865
		245	LIFE INSURANCE	12,774	11,774	31,719	0.0	0.0	31,181	31,181	31,181
		246	HRA (HLTH REIMBURSEMENT)	30,328	33,386	-	0.0	0.0	-	-	-
		270	POST RETIREMENT MEDICAL	-	7,548	-	0.0	0.0	-	-	-
		271	POST RETIREMNT VISION	-	44	-	0.0	0.0	-	-	-
		273	POST RETIREMNT DENTAL	-	22	-	0.0	0.0	-	-	-
		290	OTHER BENEFIT COSTS	30,465	32,958	34,534	0.0	0.0	34,369	34,369	34,369
		310	INST/PROF/TECH SERVICES	-	7,300	10,000	0.0	0.0	-	-	-
		312	INST PRGM IMPROV SERV	-	-	500	0.0	0.0	300	300	300
		322	REPAIR & MAINT SERVICE	-	5,394	4,100	0.0	0.0	1,878	1,878	1,878

Functions by Account Code

Budget 2025 - 2026

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26	
100	2410	324	RENTALS	67,431	67,597	75,428	0.0	0.0	69,388	69,388	69,388	
		341	IN-DIST TRAVEL	4,663	6,102	3,193	0.0	0.0	3,000	3,000	3,000	
		342	OUT-DIST TRAVEL	70,551	33,985	117,091	0.0	0.0	121,390	121,390	121,390	
		343	STUDENT OUT-DIST-TRVL	-	-	750	0.0	0.0	-	-	-	
		344	ADMIN TRAVEL	3,351	1,560	3,500	0.0	0.0	-	-	-	
		351	TELEPHONE	48,094	48,126	51,035	0.0	0.0	46,350	46,350	46,350	
		353	POSTAGE	22,024	17,878	26,100	0.0	0.0	23,994	23,994	23,994	
		359	OTHR COMMUNICATION SERV	-	-	2,000	0.0	0.0	1,500	1,500	1,500	
		386	DATA PROCESSING SRVS	1,538	3,688	1,000	0.0	0.0	1,350	1,350	1,350	
		389	OTHER NON-INSTR PROF/TECH	10	-	-	0.0	0.0	-	-	-	
		390	OTH GEN PROF TECH SRVS	260	-	1,177	0.0	0.0	600	600	600	
		392	OTHR SERVICES - PHOTOCOPY	30,552	47,386	39,726	0.0	0.0	36,874	36,874	36,874	
		410	CONSUMABLE SUPPLIES	85,891	111,405	124,288	0.0	0.0	129,185	129,185	129,185	
		413	FOOD SUPPLIES	23,964	32,552	31,504	0.0	0.0	31,400	31,400	31,400	
		419	FUEL - TRANSPORTATION	-	-	-	0.0	0.0	100	100	100	
		440	PERIODICALS	375	1,579	100	0.0	0.0	-	-	-	
		460	NONCONSUM ITEMS	34,822	58,016	60,646	0.0	0.0	77,974	77,974	77,974	
		470	COMPUTER SOFTWR	-	-	300	0.0	0.0	150	150	150	
		480	COMPUTER HDW	1,506	826	2,942	0.0	0.0	2,950	2,950	2,950	
		520	BLDG ACQUISITION/IMPRVMNT	-	-	-	0.0	0.0	671	671	671	
		541	INITIAL ADDTL EQUIP	-	9,499	-	0.0	0.0	-	-	-	
		640	DUES AND FEES	31,795	32,278	28,605	0.0	0.0	28,980	28,980	28,980	
		670	TAXES/LICENSES	577	606	625	0.0	0.0	625	625	625	
		Total Function 2410				8,791,221	9,527,026	10,413,202			10,893,650	10,893,650
Total Fund 100					8,791,221	9,527,026	10,413,202			10,893,650	10,893,650	10,893,650

FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2025 - 2026 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:

Functions by Account Code

Budget 2025 - 2026

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
100	2520	112	CLASS SALARIES	290,676	301,077	322,858	5.0	5.0	323,856	323,856	323,856
		113	ADMINISTRATORS	157,441	143,386	148,782	1.0	1.0	154,134	154,134	154,134
		114	MGR CLASSIFIED	257,239	271,787	281,965	3.0	3.0	298,131	298,131	298,131
		133	STIPEND-TOP OF SCALE	-	-	1,620	0.0	0.0	4,703	4,703	4,703
		137	EXTRA DUTY/HOURLY	194	265	334	0.0	0.0	271	271	271
		210	PERS DISTRICT T1/T2	18,111	16,252	19,901	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	35,416	42,855	45,442	0.0	0.0	46,974	46,974	46,974
		215	PY PERS RECONCIL.	588,126	6,210	-	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	123,998	164,181	171,694	0.0	0.0	207,624	207,624	207,624
		220	SOC SEC ADMIN	53,009	58,726	58,046	0.0	0.0	60,037	60,037	60,037
		230	OTHER REQ PAYROLL COSTS	2,415	373	-	0.0	0.0	-	-	-
		231	WRKRS COMP	2,085	2,816	2,911	0.0	0.0	2,717	2,717	2,717
		232	UNEMPLOY COMP	2,787	41,005	1,301,000	0.0	0.0	783	783	783
		233	PAID FAMILY MED LEAVE INS	-	2,408	3,029	0.0	0.0	3,132	3,132	3,132
		240	MEDICAL	125,056	131,189	133,860	0.0	0.0	139,346	139,346	139,346
		241	VISION	4,749	4,891	4,938	0.0	0.0	4,851	4,851	4,851
		242	DISABILITY	-	29	-	0.0	0.0	-	-	-
		243	DENTAL	14,772	15,812	16,173	0.0	0.0	16,091	16,091	16,091
		244	HEALTH SAVINGS PLAN	774	533	580	0.0	0.0	606	606	606
		245	LIFE INSURANCE	1,315	1,303	2,923	0.0	0.0	3,373	3,373	3,373
		246	HRA (HLTH REIMBURSEMENT)	1,357	956	-	0.0	0.0	-	-	-
		290	OTHER BENEFIT COSTS	1,835	2,166	1,835	0.0	0.0	1,835	1,835	1,835
		318	PROF & IMPR NON-INSTR	1,500	2,000	4,000	0.0	0.0	4,000	4,000	4,000
		322	REPAIR & MAINT SERVICE	-	400	500	0.0	0.0	500	500	500
		324	RENTALS	2,944	3,419	4,000	0.0	0.0	8,700	8,700	8,700
		329	OTHER PROPERTY SERVICES	4,182	2,338	3,200	0.0	0.0	3,200	3,200	3,200
		341	IN-DIST TRAVEL	240	367	400	0.0	0.0	400	400	400
		342	OUT-DIST TRAVEL	3,045	11,802	18,500	0.0	0.0	10,500	10,500	10,500
		353	POSTAGE	8,718	8,733	11,000	0.0	0.0	11,000	11,000	11,000
		355	PRINTING BINDING	265	1,998	3,500	0.0	0.0	3,500	3,500	3,500
		382	LEGAL SERVICES	11,269	11,422	10,000	0.0	0.0	11,243	11,243	11,243
		386	DATA PROCESSING SRVS	138,989	159,511	200,000	0.0	0.0	205,000	205,000	205,000

Functions by Account Code

Budget 2025 - 2026

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
100	2520	387	STATISTICAL SERVICES	1,950	-	5,000	0.0	0.0	3,500	3,500	3,500
		389	OTHER NON-INSTR PROF/TECH	11,974	16,892	10,000	0.0	0.0	10,000	10,000	10,000
		390	OTH GEN PROF TECH SRVS	275	938	500	0.0	0.0	500	500	500
		392	OTHR SERVICES - PHOTOCOPY	411	561	500	0.0	0.0	2,500	2,500	2,500
		410	CONSUMABLE SUPPLIES	12,154	8,269	7,500	0.0	0.0	12,000	12,000	12,000
		413	FOOD SUPPLIES	2,191	2,794	3,500	0.0	0.0	3,500	3,500	3,500
		451	CATERING FOOD SUPPLIES	-	-	-	0.0	0.0	1,500	1,500	1,500
		460	NONCONSUM ITEMS	7,373	3,599	8,000	0.0	0.0	5,000	5,000	5,000
		480	COMPUTER HDW	3,497	223	-	0.0	0.0	-	-	-
		630	UNRECOVERABLE BAD DEBT	-	96,785	-	0.0	0.0	3,000	3,000	3,000
		640	DUES AND FEES	7,406	8,266	10,000	0.0	0.0	9,500	9,500	9,500
		641	BANK FEES AND CHARGES	865	963	1,000	0.0	0.0	1,000	1,000	1,000
		670	TAXES/LICENSES	250	-	-	0.0	0.0	-	-	-
		690	GRANT INDIRECT CHG	1,166	-	-	0.0	0.0	-	-	-
	Total Function 2520			1,902,018	1,549,502	2,818,994			1,578,506	1,578,506	1,578,506
Total Fund 100			1,902,018	1,549,502	2,818,994			1,578,506	1,578,506	1,578,506	

FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2025 - 2026 Budget

2528 Risk Management Services

Function Description:

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

Special Notes:

Functions by Account Code

Budget 2025 - 2026

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
100	2528	113	ADMINISTRATORS	145,393	152,750	160,479	1.0	0.0	-	-	-
		133	STIPEND-TOP OF SCALE	2,908	3,055	3,210	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	40,031	43,674	45,871	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	8,952	9,402	9,875	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	11,283	11,927	12,882	0.0	0.0	-	-	-
		231	WRKRS COMP	13,414	13,825	10,135	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	579	495	494	0.0	0.0	-	-	-
		233	PAID FAMILY MED LEAVE INS	-	522	658	0.0	0.0	-	-	-
		240	MEDICAL	6,929	7,282	7,344	0.0	0.0	-	-	-
		241	VISION	266	225	215	0.0	0.0	-	-	-
		243	DENTAL	779	786	787	0.0	0.0	-	-	-
		245	LIFE INSURANCE	365	353	4,163	0.0	0.0	-	-	-
		246	HRA (HLTH REIMBURSEMENT)	892	956	-	0.0	0.0	-	-	-
		290	OTHER BENEFIT COSTS	900	900	900	0.0	0.0	-	-	-
		318	PROF & IMPR NON-INSTR	2,140	431	3,000	0.0	0.0	1,500	1,500	1,500
		322	REPAIR & MAINT SERVICE	4,513	551	1,500	0.0	0.0	1,500	1,500	1,500
		324	RENTALS	475	-	-	0.0	0.0	1,750	1,750	1,750
		341	IN-DIST TRAVEL	-	-	500	0.0	0.0	50	50	50
		342	OUT-DIST TRAVEL	5,351	4,031	7,000	0.0	0.0	4,000	4,000	4,000
		355	PRINTING BINDING	1,532	-	1,000	0.0	0.0	1,000	1,000	1,000
		390	OTH GEN PROF TECH SRVS	8,554	14,123	12,000	0.0	0.0	12,000	12,000	12,000
		392	OTHR SERVICES - PHOTOCOPY	297	327	500	0.0	0.0	500	500	500
		410	CONSUMABLE SUPPLIES	11,088	326	12,000	0.0	0.0	15,000	15,000	15,000
		413	FOOD SUPPLIES	163	48	400	0.0	0.0	400	400	400
		451	CATERING FOOD SUPPLIES	-	105	-	0.0	0.0	1,500	1,500	1,500
		460	NONCONSUM ITEMS	21,889	34,179	15,000	0.0	0.0	15,000	15,000	15,000
		480	COMPUTER HDW	-	-	-	0.0	0.0	2,000	2,000	2,000
		530	GROUND IMPROVEMENT	4,960	5,418	5,000	0.0	0.0	5,000	5,000	5,000
		541	INITIAL ADDTL EQUIP	-	-	10,000	0.0	0.0	10,000	10,000	10,000
		542	REPLACEMENT EQUIP	3,468	14,238	10,000	0.0	0.0	5,000	5,000	5,000

Functions by Account Code

Budget 2025 - 2026

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
100	2528	550	DEPREC TECH EQUIP	-	-	5,000	0.0	0.0	2,500	2,500	2,500
		640	DUES AND FEES	315	-56	500	0.0	0.0	450	450	450
	Total Function 2528			297,436	319,873	340,413			79,150	79,150	79,150
Total Fund 100				297,436	319,873	340,413			79,150	79,150	79,150

FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2025 - 2026 Budget

2542 Care and Upkeep of Buildings Services

Function Description:

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

Special Notes:

Functions by Account Code
Budget 2025 - 2026

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
100	2542	112	CLASS SALARIES	2,260,447	2,485,419	2,617,719	62.0	61.7	2,839,337	2,839,337	2,839,337
		119	SUMMER EMPLOYEES	6,993	7,070	-	0.0	0.0	-	-	-
		122	SUB CLASSIFIED	67,536	66,548	55,259	0.0	0.0	85,008	85,008	85,008
		130	OVERTIME SALARY	3,862	3,387	-	0.0	0.0	-	-	-
		132	STIPEND-REMOTE LOCATION	-	-	-	0.0	0.0	10,000	10,000	10,000
		137	EXTRA DUTY/HOURLY	24,726	11,906	14,847	0.0	0.0	49,983	49,983	49,983
		153	HOUSING STIPEND	-	-	-	0.0	0.0	14,600	14,600	14,600
		210	PERS DISTRICT T1/T2	74,499	78,031	62,647	0.0	0.0	69,678	69,678	69,678
		212	PERS PICKUP 6%	127,222	144,204	161,270	0.0	0.0	179,936	179,936	179,936
		216	PERS DISTRICT OPSPR	438,040	532,266	616,500	0.0	0.0	733,099	733,099	733,099
		220	SOC SEC ADMIN	175,935	192,596	204,385	0.0	0.0	226,726	226,726	226,726
		231	WRKRS COMP	48,827	65,108	73,328	0.0	0.0	71,813	71,813	71,813
		232	UNEMPLOY COMP	9,348	8,360	8,202	0.0	0.0	2,999	2,999	2,999
		233	PAID FAMILY MED LEAVE INS	-	8,961	10,751	0.0	0.0	11,996	11,996	11,996
		240	MEDICAL	516,443	516,707	523,561	0.0	0.0	633,510	633,510	633,510
		241	VISION	16,798	15,848	16,127	0.0	0.0	18,345	18,345	18,345
		243	DENTAL	45,272	44,584	46,183	0.0	0.0	57,076	57,076	57,076
		322	REPAIR & MAINT SERVICE	58,482	38,389	34,214	0.0	0.0	96,700	96,700	96,700
		324	RENTALS	7,140	6,090	9,000	0.0	0.0	5,500	5,500	5,500
		325	ELECTRICITY	809,213	920,747	1,068,500	0.0	0.0	1,101,518	1,101,518	1,101,518
		326	BUILDING FUEL	527,804	445,775	495,700	0.0	0.0	510,805	510,805	510,805
		327	WATER & SEWAGE	208,617	232,813	354,100	0.0	0.0	356,858	356,858	356,858
		328	GARBAGE	219,322	255,514	292,400	0.0	0.0	292,400	292,400	292,400
		329	OTHER PROPERTY SERVICES	1,000	-	-	0.0	0.0	-	-	-
		341	IN-DIST TRAVEL	295	190	150	0.0	0.0	15,250	15,250	15,250
		351	TELEPHONE	30,715	31,242	30,850	0.0	0.0	20,200	20,200	20,200
		380	NON-INSTR PROF/TECH	98	298	-	0.0	0.0	-	-	-
		383	ARCH/ENG SERVICES	69,586	125,616	-	0.0	0.0	100,000	100,000	100,000
		389	OTHER NON-INSTR PROF/TECH	39,587	-	-	0.0	0.0	-	-	-
		390	OTH GEN PROF TECH SRVS	1,575	1,545	1,750	0.0	0.0	34,000	34,000	34,000
		410	CONSUMABLE SUPPLIES	231,161	219,964	198,642	0.0	0.0	225,957	225,957	225,957

Functions by Account Code

Budget 2025 - 2026

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
100	2542	412	VEHICLE SUPPLIES	154	81	250	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	54,041	96,594	67,729	0.0	0.0	44,917	44,917	44,917
		470	COMPUTER SOFTWR	-	75	-	0.0	0.0	-	-	-
		499	WAREHOUSE OFFSET	-	10	-	0.0	0.0	-	-	-
		520	BLDG ACQUISITION/IMPRVMNT	339,533	1,095,365	-	0.0	0.0	-	-	-
		542	REPLACEMENT EQUIP	5,743	25,034	20,000	0.0	0.0	-	-	-
		640	DUES AND FEES	4,390	368	5,000	0.0	0.0	-	-	-
		655	JUD/SETTLEMENT DISTRICT	2,000	-	-	0.0	0.0	-	-	-
		670	TAXES/LICENSES	587	-	-	0.0	0.0	-	-	-
	Total Function 2542			6,426,991	7,676,703	6,989,063			7,808,211	7,808,211	7,808,211
Total Fund 100			6,426,991	7,676,703	6,989,063			7,808,211	7,808,211	7,808,211	

FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2025 - 2026 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:

Functions by Account Code

Budget 2025 - 2026

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
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	40,795	70,975	60,811	0.0	0.0	44,900	44,900	44,900
		324	RENTALS	5,868	7,621	6,000	0.0	0.0	5,700	5,700	5,700
		328	GARBAGE	-	261	-	0.0	0.0	1,000	1,000	1,000
		341	IN-DIST TRAVEL	-	-	200	0.0	0.0	200	200	200
		383	ARCH/ENG SERVICES	16,553	-	6,000	0.0	0.0	6,000	6,000	6,000
		389	OTHER NON-INSTR PROF/TECH	957	-	-	0.0	0.0	-	-	-
		390	OTH GEN PROF TECH SRVS	8,075	1,000	5,000	0.0	0.0	5,000	5,000	5,000
		410	CONSUMABLE SUPPLIES	15,579	28,161	28,645	0.0	0.0	32,489	32,489	32,489
		460	NONCONSUM ITEMS	37,698	46,846	26,042	0.0	0.0	83,654	83,654	83,654
		520	BLDG ACQUISITION/IMPRVMNT	32,300	5,000	50,000	0.0	0.0	50,000	50,000	50,000
		530	GROUND IMPROVEMENT	106,135	148,824	122,000	0.0	0.0	71,000	71,000	71,000
		542	REPLACEMENT EQUIP	33,191	500	21,664	0.0	0.0	21,664	21,664	21,664
		640	DUES AND FEES	-	807	-	0.0	0.0	-	-	-
		670	TAXES/LICENSES	1,615	1,672	1,750	0.0	0.0	1,750	1,750	1,750
		Total Function 2543			298,912	311,667	328,111			323,357	323,357
	Total Fund 100			298,912	311,667	328,111			323,357	323,357	323,357

FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2025 - 2026 Budget

2544 Maintenance

Function Description:

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

Special Notes:

Functions by Account Code

Budget 2025 - 2026

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
100	2544	112	CLASS SALARIES	675,699	707,812	1,148,087	14.0	14.0	1,099,061	1,198,831	1,198,831
		114	MGR CLASSIFIED	176,972	208,522	217,978	2.0	2.0	325,960	226,190	226,190
		119	SUMMER EMPLOYEES	63,459	76,586	75,000	0.0	0.0	80,000	80,000	80,000
		122	SUB CLASSIFIED	137	-	182	0.0	0.0	8,200	8,200	8,200
		130	OVERTIME SALARY	1,040	381	-	0.0	0.0	-	-	-
		133	STIPEND-TOP OF SCALE	-	1,899	1,995	0.0	0.0	1,995	1,995	1,995
		137	EXTRA DUTY/HOURLY	8,239	2,955	3,946	0.0	0.0	21,974	21,974	21,974
		151	CATERING EXTRA DUTY	-	145	-	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	42,732	50,209	52,140	0.0	0.0	76,626	76,626	76,626
		212	PERS PICKUP 6%	52,382	55,764	87,389	0.0	0.0	86,702	86,702	86,702
		216	PERS DISTRICT OPSPR	169,614	187,535	317,732	0.0	0.0	341,787	341,787	341,787
		220	SOC SEC ADMIN	70,689	75,974	111,485	0.0	0.0	117,450	117,450	117,450
		231	WRKRS COMP	17,708	22,808	36,890	0.0	0.0	34,549	34,549	34,549
		232	UNEMPLOY COMP	3,705	3,243	4,369	0.0	0.0	1,547	1,547	1,547
		233	PAID FAMILY MED LEAVE INS	-	3,167	5,826	0.0	0.0	6,187	6,187	6,187
		240	MEDICAL	277,643	297,952	320,347	0.0	0.0	298,823	298,823	298,823
		241	VISION	5,824	6,289	5,862	0.0	0.0	7,406	7,406	7,406
		242	DISABILITY	-2	-	-	0.0	0.0	-	-	-
		243	DENTAL	21,063	23,067	22,641	0.0	0.0	24,156	24,156	24,156
		244	HEALTH SAVINGS PLAN	1,024	1,110	1,110	0.0	0.0	1,110	1,110	1,110
		245	LIFE INSURANCE	571	634	3,904	0.0	0.0	4,220	4,220	4,220
		270	POST RETIREMENT MEDICAL	-	-	-	0.0	0.0	15,803	15,803	15,803
		271	POST RETIREMNT VISION	-	-	-	0.0	0.0	587	587	587
		273	POST RETIREMNT DENTAL	-	-	-	0.0	0.0	1,104	1,104	1,104
		290	OTHER BENEFIT COSTS	7,925	8,650	9,300	0.0	0.0	9,600	9,600	9,600
		310	INST/PROF/TECH SERVICES	-	-	5,000	0.0	0.0	5,000	5,000	5,000
		318	PROF & IMPR NON-INSTR	379	-	-	0.0	0.0	-	-	-
		322	REPAIR & MAINT SERVICE	75,637	99,117	105,000	0.0	0.0	105,000	105,000	105,000
		324	RENTALS	2,922	9,819	15,000	0.0	0.0	15,000	15,000	15,000
		325	ELECTRICITY	4,267	4,898	5,100	0.0	0.0	5,100	5,100	5,100
		326	BUILDING FUEL	2,518	1,955	3,000	0.0	0.0	3,000	3,000	3,000
		327	WATER & SEWAGE	98	103	2,000	0.0	0.0	2,000	2,000	2,000

Functions by Account Code

Budget 2025 - 2026

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
100	2544	328	GARBAGE	1,700	1,593	4,910	0.0	0.0	4,910	4,910	4,910
		329	OTHER PROPERTY SERVICES	-	-	2,000	0.0	0.0	2,000	2,000	2,000
		341	IN-DIST TRAVEL	918	6,193	5,000	0.0	0.0	5,000	5,000	5,000
		342	OUT-DIST TRAVEL	2,049	2,549	3,000	0.0	0.0	3,000	3,000	3,000
		351	TELEPHONE	1,723	1,803	2,600	0.0	0.0	2,600	2,600	2,600
		353	POSTAGE	35	138	250	0.0	0.0	250	250	250
		359	OTHR COMMUNICATION SERV	336	-	-	0.0	0.0	-	-	-
		383	ARCH/ENG SERVICES	14,674	35,185	36,000	0.0	0.0	36,000	36,000	36,000
		389	OTHER NON-INSTR PROF/TECH	26,534	-	-	0.0	0.0	263	263	263
		390	OTH GEN PROF TECH SRVS	41,623	40,487	60,000	0.0	0.0	60,000	60,000	60,000
		392	OTHR SERVICES - PHOTOCOPY	398	505	500	0.0	0.0	500	500	500
		410	CONSUMABLE SUPPLIES	23,454	15,127	71,673	0.0	0.0	71,673	71,673	71,673
		412	VEHICLE SUPPLIES	16,315	13,795	6,500	0.0	0.0	6,500	6,500	6,500
		413	FOOD SUPPLIES	1,171	1,480	800	0.0	0.0	1,600	1,600	1,600
		417	TIRES	4,812	522	2,000	0.0	0.0	2,000	2,000	2,000
		419	FUEL - TRANSPORTATION	55,068	55,669	60,000	0.0	0.0	60,000	60,000	60,000
		451	CATERING FOOD SUPPLIES	-	431	450	0.0	0.0	450	450	450
		460	NONCONSUM ITEMS	263,895	224,281	180,000	0.0	0.0	140,683	140,683	140,683
		470	COMPUTER SOFTWR	70	60	100	0.0	0.0	100	100	100
		480	COMPUTER HDW	1,802	2,835	3,000	0.0	0.0	3,000	3,000	3,000
		520	BLDG ACQUISITION/IMPRVMNT	30,161	37,456	100,000	0.0	0.0	85,000	85,000	85,000
		530	GROUNDS IMPROVEMENT	137,228	54,596	85,000	0.0	0.0	120,000	120,000	120,000
		540	DEPRECIABLE EQUIPMENT	24,220	-	5,000	0.0	0.0	5,000	5,000	5,000
		541	INITIAL ADDTL EQUIP	-	12,239	40,000	0.0	0.0	40,000	40,000	40,000
		542	REPLACEMENT EQUIP	126,739	5,412	-	0.0	0.0	25,000	25,000	25,000
		640	DUES AND FEES	9,814	4,334	8,500	0.0	0.0	8,500	8,500	8,500
		641	BANK FEES AND CHARGES	-	3	-	0.0	0.0	-	-	-
		651	LIABILITY INS	69	-	-	0.0	0.0	-	-	-

Functions by Account Code

Budget 2025 - 2026

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
100	2544	653	PROPERTY INS PREM	369,063	433,411	520,000	0.0	0.0	614,780	614,780	614,780
		670	TAXES/LICENSES	812	100	150	0.0	0.0	150	150	150
	Total Function 2544			2,836,930	2,800,795	3,758,715			3,998,907	3,998,907	3,998,907
Total Fund 100				2,836,930	2,800,795	3,758,715			3,998,907	3,998,907	3,998,907

FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2025 - 2026 Budget

2550 Student Transportation Services

Function Description:

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

Special Notes:

Functions by Account Code

Budget 2025 - 2026

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
100	2550	112	CLASS SALARIES	1,869,654	1,990,674	2,080,575	45.2	41.9	2,017,022	2,017,022	2,017,022
		114	MGR CLASSIFIED	116,809	143,480	198,191	2.0	2.0	209,211	209,211	209,211
		119	SUMMER EMPLOYEES	5,749	15,090	36,000	0.0	0.0	26,000	26,000	26,000
		122	SUB CLASSIFIED	75,479	64,515	83,656	0.0	0.0	65,003	65,003	65,003
		130	OVERTIME SALARY	35,630	59,550	-	0.0	0.0	-	-	-
		132	STIPEND-REMOTE LOCATION	-	-	-	0.0	0.0	13,344	13,344	13,344
		133	STIPEND-TOP OF SCALE	2,326	1,222	-	0.0	0.0	-	-	-
		136	EXTRA BUS TRIPS	287,800	303,417	283,371	0.0	0.0	249,991	249,991	249,991
		137	EXTRA DUTY/HOURLY	166,980	150,129	159,050	0.0	0.0	154,689	154,689	154,689
		148	TAXABLE MEALS	6,563	7,702	7,000	0.0	0.0	10,000	10,000	10,000
		150	NEW HIRE LONGEVITY STIPEN	-	2,000	-	0.0	0.0	-	-	-
		153	HOUSING STIPEND	-	-	-	0.0	0.0	12,000	12,000	12,000
		210	PERS DISTRICT T1/T2	62,609	55,792	26,943	0.0	0.0	3,675	3,675	3,675
		212	PERS PICKUP 6%	131,181	143,117	169,201	0.0	0.0	163,086	163,086	163,086
		216	PERS DISTRICT OPSPR	502,779	571,824	689,068	0.0	0.0	725,769	725,769	725,769
		220	SOC SEC ADMIN	192,018	204,972	201,861	0.0	0.0	198,125	198,125	198,125
		231	WRKRS COMP	72,905	96,256	78,601	0.0	0.0	72,332	72,332	72,332
		232	UNEMPLOY COMP	10,156	9,021	8,528	0.0	0.0	2,749	2,749	2,749
		233	PAID FAMILY MED LEAVE INS	-53	10,318	11,371	0.0	0.0	10,996	10,996	10,996
		240	MEDICAL	210,951	227,759	245,129	0.0	0.0	199,309	199,309	199,309
		241	VISION	16,662	20,515	19,989	0.0	0.0	18,671	18,671	18,671
		243	DENTAL	52,423	62,316	60,916	0.0	0.0	61,712	61,712	61,712
		244	HEALTH SAVINGS PLAN	-	488	347	0.0	0.0	936	936	936
		245	LIFE INSURANCE	326	396	1,924	0.0	0.0	3,904	3,904	3,904
		270	POST RETIREMENT MEDICAL	-	9,666	-	0.0	0.0	-	-	-
		271	POST RETIREMNT VISION	-	109	-	0.0	0.0	-	-	-
		273	POST RETIREMNT DENTAL	-	613	-	0.0	0.0	-	-	-
		290	OTHER BENEFIT COSTS	900	1,125	1,800	0.0	0.0	1,800	1,800	1,800
		322	REPAIR & MAINT SERVICE	44,252	44,877	24,000	0.0	0.0	45,000	45,000	45,000
		324	RENTALS	10,269	19,213	7,500	0.0	0.0	7,500	7,500	7,500
		325	ELECTRICITY	16,310	18,210	21,000	0.0	0.0	21,000	21,000	21,000
		326	BUILDING FUEL	5,779	4,398	5,000	0.0	0.0	5,000	5,000	5,000

Functions by Account Code

Budget 2025 - 2026

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
100	2550	327	WATER & SEWAGE	1,037	1,023	2,000	0.0	0.0	2,000	2,000	2,000
		328	GARBAGE	5,082	3,698	2,310	0.0	0.0	2,310	2,310	2,310
		331	REIMBUR STUDENT TRANS	10,412	17,928	12,000	0.0	0.0	12,000	12,000	12,000
		332	NONREIMB STUDENT TRANS	-	-5,078	-	0.0	0.0	-	-	-
		341	IN-DIST TRAVEL	599	6,510	5,000	0.0	0.0	5,000	5,000	5,000
		342	OUT-DIST TRAVEL	21,237	6,080	12,000	0.0	0.0	4,500	4,500	4,500
		343	STUDENT OUT-DIST-TRVL	3,217	17,787	-	0.0	0.0	13,000	13,000	13,000
		351	TELEPHONE	7,388	35,219	28,000	0.0	0.0	25,000	25,000	25,000
		353	POSTAGE	64	39	200	0.0	0.0	100	100	100
		354	ADVERTISING	50	305	1,500	0.0	0.0	1,500	1,500	1,500
		355	PRINTING BINDING	-	-	500	0.0	0.0	100	100	100
		359	OTHR COMMUNICATION SERV	9,408	9,239	100,000	0.0	0.0	15,000	15,000	15,000
		389	OTHER NON-INSTR PROF/TECH	90	-	-	0.0	0.0	-	-	-
		390	OTH GEN PROF TECH SRVS	39,680	40,322	40,000	0.0	0.0	40,000	40,000	40,000
		392	OTHR SERVICES - PHOTOCOPY	15	1,325	2,600	0.0	0.0	2,600	2,600	2,600
		410	CONSUMABLE SUPPLIES	19,845	16,838	32,000	0.0	0.0	32,000	32,000	32,000
		412	VEHICLE SUPPLIES	225,026	190,006	225,000	0.0	0.0	225,000	225,000	225,000
		413	FOOD SUPPLIES	3,364	4,274	2,500	0.0	0.0	3,000	3,000	3,000
		417	TIRES	39,835	35,089	51,500	0.0	0.0	51,500	51,500	51,500
		419	FUEL - TRANSPORTATION	495,122	448,529	500,000	0.0	0.0	369,560	369,560	369,560
		460	NONCONSUM ITEMS	22,062	18,783	18,000	0.0	0.0	15,000	15,000	15,000
		470	COMPUTER SOFTWR	11,300	40,410	100,000	0.0	0.0	100,000	100,000	100,000
		480	COMPUTER HDW	3,366	102,143	-	0.0	0.0	50,000	50,000	50,000
		530	GROUND'S IMPROVEMENT	-	69,837	90,000	0.0	0.0	-	-	-
		540	DEPRECIABLE EQUIPMENT	11,091	-	-	0.0	0.0	-	-	-
		542	REPLACEMENT EQUIP	388,669	1,475,812	1,400,000	0.0	0.0	1,600,000	1,600,000	1,600,000
		640	DUES AND FEES	5,097	10,259	7,000	0.0	0.0	7,000	7,000	7,000
		651	LIABILITY INS	305,846	366,739	440,086	0.0	0.0	502,000	502,000	502,000
		653	PROPERTY INS PREM	270,982	335,314	401,420	0.0	0.0	480,000	480,000	480,000

Functions by Account Code

Budget 2025 - 2026

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
100	2550	659	OTHR INS/JUDGEMENTS	100	100	500	0.0	0.0	500	500	500
		670	TAXES/LICENSES	201	2,412	500	0.0	0.0	-	-	-
	Total Function 2550			5,796,645	7,489,702	7,895,636			7,857,494	7,857,494	7,857,494
Total Fund 100				5,796,645	7,489,702	7,895,636			7,857,494	7,857,494	7,857,494

FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2025 - 2026 Budget

2558 Special Education Transportation Services

Function Description:

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

Special Notes:

Functions by Account Code

Budget 2025 - 2026

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
100	2558	112	CLASS SALARIES	332,322	354,029	379,983	9.7	12.9	514,804	514,804	514,804
		119	SUMMER EMPLOYEES	28,229	28,632	30,000	0.0	0.0	22,000	22,000	22,000
		122	SUB CLASSIFIED	39,905	37,756	30,630	0.0	0.0	17,510	17,510	17,510
		130	OVERTIME SALARY	1,774	2,156	-	0.0	0.0	-	-	-
		136	EXTRA BUS TRIPS	952	1,735	4,989	0.0	0.0	1,509	1,509	1,509
		137	EXTRA DUTY/HOURLY	79,593	116,985	96,508	0.0	0.0	98,000	98,000	98,000
		148	TAXABLE MEALS	-	1,025	-	0.0	0.0	-	-	-
		153	HOUSING STIPEND	-	-	-	0.0	0.0	900	900	900
		210	PERS DISTRICT T1/T2	36,335	38,905	38,523	0.0	0.0	16,709	16,709	16,709
		212	PERS PICKUP 6%	24,602	27,883	32,527	0.0	0.0	39,283	39,283	39,283
		216	PERS DISTRICT OPSPR	65,332	81,480	101,092	0.0	0.0	158,713	158,713	158,713
		220	SOC SEC ADMIN	35,408	39,761	36,201	0.0	0.0	45,302	45,302	45,302
		231	WRKRS COMP	8,395	12,517	9,180	0.0	0.0	12,885	12,885	12,885
		232	UNEMPLOY COMP	1,914	1,785	1,626	0.0	0.0	655	655	655
		233	PAID FAMILY MED LEAVE INS	-	2,057	2,168	0.0	0.0	2,619	2,619	2,619
		240	MEDICAL	56,137	71,867	72,885	0.0	0.0	78,911	78,911	78,911
		241	VISION	2,475	2,666	2,650	0.0	0.0	3,351	3,351	3,351
		243	DENTAL	9,405	7,386	7,478	0.0	0.0	12,938	12,938	12,938
		331	REIMBUR STUDENT TRANS	7,279	14,506	12,000	0.0	0.0	10,000	10,000	10,000
		341	IN-DIST TRAVEL	76	-	3,000	0.0	0.0	3,000	3,000	3,000
		343	STUDENT OUT-DIST-TRVL	-	30	-	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	-	-	2,000	0.0	0.0	2,000	2,000	2,000
		412	VEHICLE SUPPLIES	-	100	3,500	0.0	0.0	3,500	3,500	3,500
		460	NONCONSUM ITEMS	-	62	160	0.0	0.0	2,840	2,840	2,840
		480	COMPUTER HDW	897	-	2,000	0.0	0.0	2,000	2,000	2,000
				Total Function 2558		731,029	843,325	869,102			1,049,429
Total Fund 100				731,029	843,325	869,102			1,049,429	1,049,429	1,049,429

FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2025 - 2026 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:

KLAMATH COUNTY SCHOOL DISTRICT

Functions by Account Code
Budget 2025 - 2026

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
100	2572	640	DUES AND FEES	-	-	2,000	0.0	0.0	-	-	-
	Total Function 2572			-	-	2,000			-	-	-
Total Fund 100				0	0	2,000			0	0	0

FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2025 - 2026 Budget

2573 Warehouse and Distribution Services

Function Description:

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

Special Notes:

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

Functions by Account Code

Budget 2025 - 2026

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
100	2573	112	CLASS SALARIES	91,628	94,896	112,272	2.4	2.4	119,641	119,641	119,641
		114	MGR CLASSIFIED	68,448	71,559	74,812	1.0	1.0	78,971	78,971	78,971
		122	SUB CLASSIFIED	18,673	24,421	24,473	0.0	0.0	27,974	27,974	27,974
		137	EXTRA DUTY/HOURLY	1,106	123	2,134	0.0	0.0	2,035	2,035	2,035
		212	PERS PICKUP 6%	10,771	11,445	12,821	0.0	0.0	13,717	13,717	13,717
		216	PERS DISTRICT OPSPR	42,582	47,743	53,487	0.0	0.0	60,630	60,630	60,630
		220	SOC SEC ADMIN	13,418	14,301	15,861	0.0	0.0	17,083	17,083	17,083
		231	WRKRS COMP	3,793	5,030	5,158	0.0	0.0	5,109	5,109	5,109
		232	UNEMPLOY COMP	719	622	641	0.0	0.0	229	229	229
		233	PAID FAMILY MED LEAVE INS	-	638	855	0.0	0.0	915	915	915
		240	MEDICAL	51,915	56,179	55,853	0.0	0.0	58,156	58,156	58,156
		241	VISION	1,720	1,703	1,662	0.0	0.0	1,792	1,792	1,792
		243	DENTAL	6,086	5,821	5,643	0.0	0.0	6,454	6,454	6,454
		245	LIFE INSURANCE	326	317	1,007	0.0	0.0	1,607	1,607	1,607
		322	REPAIR & MAINT SERVICE	1,160	850	1,000	0.0	0.0	6,000	6,000	6,000
		324	RENTALS	121	-	500	0.0	0.0	500	500	500
		390	OTH GEN PROF TECH SRVS	200	675	800	0.0	0.0	200	200	200
		392	OTHR SERVICES - PHOTOCOPY	1,461	1,081	500	0.0	0.0	500	500	500
		410	CONSUMABLE SUPPLIES	4,878	6,083	6,000	0.0	0.0	4,500	4,500	4,500
		412	VEHICLE SUPPLIES	1,111	454	1,000	0.0	0.0	3,000	3,000	3,000
		417	TIRES	-	3,094	1,000	0.0	0.0	2,000	2,000	2,000
		419	FUEL - TRANSPORTATION	4,923	4,758	6,000	0.0	0.0	3,000	3,000	3,000
		460	NONCONSUM ITEMS	2,676	3,412	6,000	0.0	0.0	4,000	4,000	4,000
		499	WAREHOUSE OFFSET	109,127	107,013	100,000	0.0	0.0	200,000	200,000	200,000
		542	REPLACEMENT EQUIP	-	27,866	25,000	0.0	0.0	25,000	25,000	25,000
		640	DUES AND FEES	-	94	-	0.0	0.0	-	-	-
		670	TAXES/LICENSES	91	-	-	0.0	0.0	-	-	-
			Total Function 2573			436,934	490,177	514,479			643,012
Total Fund 100				436,934	490,177	514,479			643,012	643,012	643,012

FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2025 - 2026 Budget

2574 Printing, Publishing, and Duplicating Services

Function Description:

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

Special Notes:

Functions by Account Code

Budget 2025 - 2026

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
100	2574	112	CLASS SALARIES	98,459	80,597	78,954	1.5	1.5	81,202	81,202	81,202
		130	OVERTIME SALARY	-	357	-	0.0	0.0	-	-	-
		137	EXTRA DUTY/HOURLY	-	22	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	5,908	4,245	4,737	0.0	0.0	4,872	4,872	4,872
		216	PERS DISTRICT OPSPR	23,354	17,708	19,762	0.0	0.0	21,535	21,535	21,535
		220	SOC SEC ADMIN	7,485	6,186	6,040	0.0	0.0	6,212	6,212	6,212
		231	WRKRS COMP	2,089	2,072	2,187	0.0	0.0	2,019	2,019	2,019
		232	UNEMPLOY COMP	392	261	237	0.0	0.0	81	81	81
		233	PAID FAMILY MED LEAVE INS	-	252	316	0.0	0.0	325	325	325
		240	MEDICAL	32,938	20,501	16,645	0.0	0.0	17,556	17,556	17,556
		241	VISION	784	542	537	0.0	0.0	535	535	535
		243	DENTAL	2,833	1,627	1,511	0.0	0.0	1,587	1,587	1,587
		322	REPAIR & MAINT SERVICE	2,705	-	3,000	0.0	0.0	3,000	3,000	3,000
		324	RENTALS	126,536	79,776	90,000	0.0	0.0	90,000	90,000	90,000
		355	PRINTING BINDING	-	-	10,000	0.0	0.0	10,000	10,000	10,000
		392	OTHR SERVICES - PHOTOCOPY	29,020	33,299	35,000	0.0	0.0	35,000	35,000	35,000
		410	CONSUMABLE SUPPLIES	58,063	59,604	75,000	0.0	0.0	60,000	60,000	60,000
		460	NONCONSUM ITEMS	82	1,648	2,000	0.0	0.0	2,000	2,000	2,000
		Total Function 2574			390,648	308,697	345,925			335,923	335,923
	Total Fund 100			390,648	308,697	345,925			335,923	335,923	335,923

FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2025 - 2026 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.

Functions by Account Code

Budget 2025 - 2026

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
100	2610	113	ADMINISTRATORS	141,103	-	-	0.0	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	-	-	-
		354	ADVERTISING	375	-	-	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	7,080	-	-	0.0	0.0	-	-	-
		Total Function 2610			234,159	-	-			-	-
Total Fund 100			234,159	0	0			0	0	0	

FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2025 - 2026 Budget

2626 Grant Writing

Function Description:

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

Special Notes:

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

Functions by Account Code

Budget 2025 - 2026

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26	
100	2626	112	CLASS SALARIES	79,143	83,968	89,086	1.0	1.0	95,410	95,410	95,410	
		212	PERS PICKUP 6%	4,785	5,074	5,381	0.0	0.0	5,761	5,761	5,761	
		216	PERS DISTRICT OPSPR	18,915	21,167	22,449	0.0	0.0	25,462	25,462	25,462	
		220	SOC SEC ADMIN	6,100	6,454	6,861	0.0	0.0	7,345	7,345	7,345	
		231	WRKRS COMP	237	304	356	0.0	0.0	341	341	341	
		232	UNEMPLOY COMP	319	275	269	0.0	0.0	96	96	96	
		233	PAID FAMILY MED LEAVE INS	-	282	359	0.0	0.0	384	384	384	
		240	MEDICAL	13,789	14,084	14,126	0.0	0.0	14,853	14,853	14,853	
		241	VISION	301	290	289	0.0	0.0	293	293	293	
		243	DENTAL	1,053	1,452	1,532	0.0	0.0	1,608	1,608	1,608	
		290	OTHER BENEFIT COSTS	600	600	600	0.0	0.0	600	600	600	
		341	IN-DIST TRAVEL	596	225	1,000	0.0	0.0	-	-	-	
		342	OUT-DIST TRAVEL	830	179	700	0.0	0.0	-	-	-	
		354	ADVERTISING	-	-	4,000	0.0	0.0	-	-	-	
		410	CONSUMABLE SUPPLIES	119	-	500	0.0	0.0	-	-	-	
		460	NONCONSUM ITEMS	-	-	1,000	0.0	0.0	-	-	-	
		470	COMPUTER SOFTWR	-	298	500	0.0	0.0	-	-	-	
		480	COMPUTER HDW	2,062	-	2,000	0.0	0.0	-	-	-	
		640	DUES AND FEES	115	-	-	0.0	0.0	-	-	-	
		Total Function 2626				128,962	134,653	151,008			152,152	152,152
	Total Fund 100				128,962	134,653	151,008			152,152	152,152	152,152

FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2025 - 2026 Budget

2633 Public Information Services - Webmaster

Function Description:

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

Special Notes:

This function accounts for the Webmaster.

Functions by Account Code

Budget 2025 - 2026

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
100	2633	112	CLASS SALARIES	54,625	31,605	33,530	0.5	0.5	35,922	35,922	35,922
		130	OVERTIME SALARY	344	-	-	0.0	0.0	-	-	-
		137	EXTRA DUTY/HOURLY	229	-	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	3,312	1,896	2,012	0.0	0.0	2,155	2,155	2,155
		216	PERS DISTRICT OPSPR	13,093	7,911	8,392	0.0	0.0	9,526	9,526	9,526
		220	SOC SEC ADMIN	4,177	2,392	2,565	0.0	0.0	2,748	2,748	2,748
		231	WRKRS COMP	171	117	129	0.0	0.0	123	123	123
		232	UNEMPLOY COMP	221	103	101	0.0	0.0	36	36	36
		233	PAID FAMILY MED LEAVE INS	-	105	134	0.0	0.0	144	144	144
		240	MEDICAL	19,053	10,770	10,833	0.0	0.0	7,003	7,003	7,003
		241	VISION	780	411	409	0.0	0.0	253	253	253
		243	DENTAL	2,332	1,282	1,284	0.0	0.0	911	911	911
		341	IN-DIST TRAVEL	125	-	250	0.0	0.0	100	100	100
		470	COMPUTER SOFTWR	14,374	15,024	20,000	0.0	0.0	15,000	15,000	15,000
		Total Function 2633			112,833	71,616	79,639			73,921	73,921
Total Fund 100			112,833	71,616	79,639			73,921	73,921	73,921	

FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2025 - 2026 Budget

2641 Staff Services – Service Area Direction (Personnel Direction)

Function Description:

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

Special Notes:

Functions by Account Code

Budget 2025 - 2026

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
100	2641	112	CLASS SALARIES	54,462	73,341	64,958	1.0	1.0	67,891	67,891	67,891
		113	ADMINISTRATORS	146,450	154,112	161,910	1.0	1.0	171,754	171,754	171,754
		114	MGR CLASSIFIED	150,132	150,045	157,278	2.0	2.0	166,461	166,461	166,461
		122	SUB CLASSIFIED	3,029	38	52	0.0	0.0	-	-	-
		133	STIPEND-TOP OF SCALE	1,527	4,687	4,924	0.0	0.0	4,924	4,924	4,924
		137	EXTRA DUTY/HOURLY	199	-	-	0.0	0.0	-	-	-
		151	CATERING EXTRA DUTY	-	321	738	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	-	15,680	18,104	0.0	0.0	20,164	20,164	20,164
		212	PERS PICKUP 6%	20,937	23,057	23,554	0.0	0.0	24,824	24,824	24,824
		216	PERS DISTRICT OPSPR	82,773	82,103	81,999	0.0	0.0	91,716	91,716	91,716
		220	SOC SEC ADMIN	27,102	29,622	30,664	0.0	0.0	32,494	32,494	32,494
		231	WRKRS COMP	1,035	1,382	1,558	0.0	0.0	1,472	1,472	1,472
		232	UNEMPLOY COMP	1,406	1,246	1,178	0.0	0.0	414	414	414
		233	PAID FAMILY MED LEAVE INS	-	1,269	1,570	0.0	0.0	1,655	1,655	1,655
		240	MEDICAL	70,435	85,337	83,533	0.0	0.0	87,860	87,860	87,860
		241	VISION	1,812	1,705	1,661	0.0	0.0	1,676	1,676	1,676
		243	DENTAL	6,128	5,985	5,759	0.0	0.0	6,046	6,046	6,046
		244	HEALTH SAVINGS PLAN	6	-	-	0.0	0.0	-	-	-
		245	LIFE INSURANCE	958	986	2,036	0.0	0.0	2,036	2,036	2,036
		246	HRA (HLTH REIMBURSEMENT)	892	956	-	0.0	0.0	-	-	-
		290	OTHER BENEFIT COSTS	2,709	2,700	2,700	0.0	0.0	2,700	2,700	2,700
		311	INSTRUCTION SERVICES	126	-	-	0.0	0.0	-	-	-
		318	PROF & IMPR NON-INSTR	900	-	-	0.0	0.0	-	-	-
		324	RENTALS	956	735	1,000	0.0	0.0	1,000	1,000	1,000
		341	IN-DIST TRAVEL	964	1,840	3,200	0.0	0.0	3,500	3,500	3,500
		342	OUT-DIST TRAVEL	9,818	7,299	15,000	0.0	0.0	13,000	13,000	13,000
		355	PRINTING BINDING	90	-	500	0.0	0.0	500	500	500
		382	LEGAL SERVICES	-	2,205	-	0.0	0.0	-	-	-
		386	DATA PROCESSING SRVS	-	6,466	-	0.0	0.0	-	-	-
		389	OTHER NON-INSTR PROF/TECH	3,859	70	4,000	0.0	0.0	-	-	-
		390	OTH GEN PROF TECH SRVS	36,040	38,477	50,000	0.0	0.0	55,000	55,000	55,000

Functions by Account Code

Budget 2025 - 2026

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
100	2641	392	OTHR SERVICES - PHOTOCOPY	1,603	2,501	3,500	0.0	0.0	2,000	2,000	2,000
		410	CONSUMABLE SUPPLIES	2,785	3,862	3,500	0.0	0.0	3,500	3,500	3,500
		411	RETIREMENT AWARDS/PLQS	4,625	12,435	8,000	0.0	0.0	8,000	8,000	8,000
		413	FOOD SUPPLIES	933	943	1,000	0.0	0.0	-	-	-
		440	PERIODICALS	250	45	500	0.0	0.0	500	500	500
		451	CATERING FOOD SUPPLIES	-	604	1,000	0.0	0.0	1,000	1,000	1,000
		460	NONCONSUM ITEMS	2,809	4,698	5,000	0.0	0.0	5,000	5,000	5,000
		640	DUES AND FEES	330	508	750	0.0	0.0	800	800	800
	Total Function 2641			638,079	717,260	741,125			777,886	777,886	777,886
Total Fund 100				638,079	717,260	741,125			777,886	777,886	777,886

FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2025 - 2026 Budget

2642 Recruitment and Placement Services

Function Description:

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

Special Notes:

Functions by Account Code

Budget 2025 - 2026

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
100	2642	342	OUT-DIST TRAVEL	20,044	12,673	20,000	0.0	0.0	20,000	20,000	20,000
		354	ADVERTISING	12,216	4,950	14,000	0.0	0.0	14,000	14,000	14,000
		380	NON-INSTR PROF/TECH	17,028	21,077	17,000	0.0	0.0	22,000	22,000	22,000
		390	OTH GEN PROF TECH SRVS	10,936	10,913	12,000	0.0	0.0	12,000	12,000	12,000
		410	CONSUMABLE SUPPLIES	5,464	1,319	2,500	0.0	0.0	3,000	3,000	3,000
		440	PERIODICALS	500	-	-	0.0	0.0	-	-	-
		451	CATERING FOOD SUPPLIES	-	-	-	0.0	0.0	2,000	2,000	2,000
		460	NONCONSUM ITEMS	520	-	-	0.0	0.0	-	-	-
		640	DUES AND FEES	-	75	-	0.0	0.0	-	-	-
	Total Function 2642			66,709	51,007	65,500			73,000	73,000	73,000
Total Fund 100			66,709	51,007	65,500			73,000	73,000	73,000	

FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2025 - 2026 Budget

2649 Other Staff Services

Function Description:

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

Special Notes:

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

Functions by Account Code

Budget 2025 - 2026

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
100	2649	311	INSTRUCTION SERVICES	-	-	1,500	0.0	0.0	-	-	-
		324	RENTALS	150	-	-	0.0	0.0	250	250	250
		410	CONSUMABLE SUPPLIES	4,094	7,061	8,079	0.0	0.0	9,616	9,616	9,616
		460	NONCONSUM ITEMS	234	-	-	0.0	0.0	-	-	-
	Total Function 2649			4,478	7,061	9,579			9,866	9,866	9,866
Total Fund 100				4,478	7,061	9,579			9,866	9,866	9,866

FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2025 - 2026 Budget

2660 Technology Services

Function Description:

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

Special Notes:

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

Functions by Account Code

Budget 2025 - 2026

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
100	2660	112	CLASS SALARIES	207,595	219,393	232,587	5.0	5.0	247,882	247,882	247,882
		114	MGR CLASSIFIED	197,300	201,393	197,829	2.0	2.0	226,493	226,493	226,493
		130	OVERTIME SALARY	-	1,055	-	0.0	0.0	-	-	-
		133	STIPEND-TOP OF SCALE	2,338	2,444	2,568	0.0	0.0	2,568	2,568	2,568
		137	EXTRA DUTY/HOURLY	-	10	-	0.0	0.0	-	-	-
		190	OTHER SALARIES	-	10,000	10,000	0.0	0.0	4,000	4,000	4,000
		210	PERS DISTRICT T1/T2	34,276	38,557	37,611	0.0	0.0	42,399	42,399	42,399
		212	PERS PICKUP 6%	23,689	25,866	26,579	0.0	0.0	28,857	28,857	28,857
		216	PERS DISTRICT OPSPR	63,348	73,277	77,100	0.0	0.0	89,687	89,687	89,687
		220	SOC SEC ADMIN	30,377	32,556	34,005	0.0	0.0	36,909	36,909	36,909
		231	WRKRS COMP	4,142	5,384	6,085	0.0	0.0	5,821	5,821	5,821
		232	UNEMPLOY COMP	1,611	1,407	1,329	0.0	0.0	481	481	481
		233	PAID FAMILY MED LEAVE INS	-	1,457	1,772	0.0	0.0	1,924	1,924	1,924
		240	MEDICAL	88,951	99,342	99,938	0.0	0.0	105,070	105,070	105,070
		241	VISION	2,001	2,493	2,505	0.0	0.0	2,531	2,531	2,531
		243	DENTAL	6,541	7,153	7,062	0.0	0.0	7,386	7,386	7,386
		245	LIFE INSURANCE	653	634	2,164	0.0	0.0	2,164	2,164	2,164
		310	INST/PROF/TECH SERVICES	-	-	5,000	0.0	0.0	5,000	5,000	5,000
		316	DATA PROCESSING	-	-	500	0.0	0.0	500	500	500
		322	REPAIR & MAINT SERVICE	1,467	-	10,000	0.0	0.0	10,000	10,000	10,000
		324	RENTALS	-	-	5,000	0.0	0.0	5,000	5,000	5,000
		325	ELECTRICITY	8,554	9,813	10,000	0.0	0.0	10,000	10,000	10,000
		326	BUILDING FUEL	809	628	1,500	0.0	0.0	1,500	1,500	1,500
		327	WATER & SEWAGE	215	220	500	0.0	0.0	500	500	500
		328	GARBAGE	262	277	500	0.0	0.0	500	500	500
		341	IN-DIST TRAVEL	-	-	1,500	0.0	0.0	1,000	1,000	1,000
		342	OUT-DIST TRAVEL	1,911	3,781	5,000	0.0	0.0	5,000	5,000	5,000
		351	TELEPHONE	895	130	2,000	0.0	0.0	2,000	2,000	2,000
		353	POSTAGE	35	11	-	0.0	0.0	50	50	50
		359	OTHR COMMUNICATION SERV	383,380	274,213	410,000	0.0	0.0	430,000	430,000	430,000
		374	OTHER TUITION	-	2,400	-	0.0	0.0	3,000	3,000	3,000
		380	NON-INSTR PROF/TECH	14,850	14,385	17,000	0.0	0.0	15,000	15,000	15,000

Functions by Account Code

Budget 2025 - 2026

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
100	2660	383	ARCH/ENG SERVICES	-	225	-	0.0	0.0	-	-	-
		389	OTHER NON-INSTR PROF/TECH	-	-	-	0.0	0.0	1,000	1,000	1,000
		390	OTH GEN PROF TECH SRVS	5,000	1,624	10,000	0.0	0.0	20,000	20,000	20,000
		410	CONSUMABLE SUPPLIES	6,968	6,734	7,000	0.0	0.0	20,000	20,000	20,000
		413	FOOD SUPPLIES	329	310	300	0.0	0.0	500	500	500
		460	NONCONSUM ITEMS	38,341	21,642	30,000	0.0	0.0	50,000	50,000	50,000
		470	COMPUTER SOFTWR	275,765	152,969	180,000	0.0	0.0	250,000	250,000	250,000
		480	COMPUTER HDW	92,956	196,767	100,000	0.0	0.0	150,000	150,000	150,000
		542	REPLACEMENT EQUIP	9,702	247,846	100,000	0.0	0.0	100,000	100,000	100,000
		640	DUES AND FEES	14,408	10,788	10,000	0.0	0.0	500	500	500
		670	TAXES/LICENSES	113	-	-	0.0	0.0	-	-	-
	Total Function 2660			1,518,783	1,667,185	1,644,935			1,885,221	1,885,221	1,885,221
Total Fund 100			1,518,783	1,667,185	1,644,935			1,885,221	1,885,221	1,885,221	

FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2025 - 2026 Budget

2680 Interpretation and Translation Services

Function Description:

Interpretation and Translation Services. Use for language and interpretation services not related to the acquisition of the English language.

Special Notes:

KLAMATH COUNTY SCHOOL DISTRICT

Functions by Account Code
Budget 2025 - 2026

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
100	2680	137	EXTRA DUTY/HOURLY	-	-	-	0.0	0.0	3,000	3,000	3,000
	Total Function 2680			-	-	-			3,000	3,000	3,000
Total Fund 100				0	0	0			3,000	3,000	3,000

FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2025 - 2026 Budget

2700 Supplemental Retirement Program

Function Description:

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

Special Notes:

Functions by Account Code

Budget 2025 - 2026

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
100	2700	116	SUPPL RETIRE STIPENDS	334,103	335,905	427,230	49.0	51.0	452,861	452,861	452,861
		210	PERS DISTRICT T1/T2	555	-	-	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	20,981	21,402	32,683	0.0	0.0	35,420	35,420	35,420
		231	WRKRS COMP	190	260	-	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	116	271	-	0.0	0.0	-	-	-
		233	PAID FAMILY MED LEAVE INS	-	298	-	0.0	0.0	-	-	-
		240	MEDICAL	-	-	-	0.0	0.0	10,141	10,141	10,141
		270	POST RETIREMENT MEDICAL	397,359	407,434	376,994	0.0	0.0	440,226	440,226	440,226
		271	POST RETIREMNT VISION	2,972	2,767	2,431	0.0	0.0	2,993	2,993	2,993
		273	POST RETIREMNT DENTAL	16,432	16,055	15,001	0.0	0.0	17,965	17,965	17,965
	Total Function 2700			772,708	784,392	854,339			959,606	959,606	959,606
Total Fund 100			772,708	784,392	854,339			959,606	959,606	959,606	

FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2025 - 2026 Budget

3390 Other Community Services (History Only)

Function Description:

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

Special Notes:

Functions by Account Code

Budget 2025 - 2026

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
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	-	-	-
	Total Function 3390			64	-	-			-	-	-
Total Fund 100				64	0	0			0	0	0

FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2025 - 2026 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:

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

Functions by Account Code

Budget 2025 - 2026

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26		
100	3500	112	CLASS SALARIES	-	130,923	144,166	4.5	4.5	152,589	152,589	152,589		
		114	MGR CLASSIFIED	-	33,917	35,459	0.5	0.5	30,232	30,232	30,232		
		122	SUB CLASSIFIED	-	2,842	-	0.0	0.0	-	-	-		
		137	EXTRA DUTY/HOURLY	-	6,005	-	0.0	0.0	-	-	-		
		212	PERS PICKUP 6%	-	8,498	10,777	0.0	0.0	10,969	10,969	10,969		
		216	PERS DISTRICT OPSPR	-	35,450	44,960	0.0	0.0	48,484	48,484	48,484		
		220	SOC SEC ADMIN	-	12,769	13,791	0.0	0.0	14,035	14,035	14,035		
		231	WRKRS COMP	-	670	73	0.0	0.0	73	73	73		
		232	UNEMPLOY COMP	-	580	539	0.0	0.0	183	183	183		
		233	PAID FAMILY MED LEAVE INS	-	683	718	0.0	0.0	731	731	731		
		240	MEDICAL	-	38,105	38,625	0.0	0.0	34,506	34,506	34,506		
		241	VISION	-	2,450	2,537	0.0	0.0	2,300	2,300	2,300		
		243	DENTAL	-	6,810	7,073	0.0	0.0	6,512	6,512	6,512		
		245	LIFE INSURANCE	-	356	803	0.0	0.0	803	803	803		
		246	HRA (HLTH REIMBURSEMENT)	-	446	-	0.0	0.0	-	-	-		
		321	CLEANING SERVICES	-	103	500	0.0	0.0	-	-	-		
		341	IN-DIST TRAVEL	-	5	250	0.0	0.0	-	-	-		
		410	CONSUMABLE SUPPLIES	202	4,059	5,000	0.0	0.0	-	-	-		
		413	FOOD SUPPLIES	-	75	250	0.0	0.0	-	-	-		
		460	NONCONSUM ITEMS	739	4,871	5,000	0.0	0.0	-	-	-		
		Total Function 3500				940	289,617	310,521			301,417	301,417	301,417
		Total Fund 100				940	289,617	310,521			301,417	301,417	301,417

FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2025 - 2026 Budget

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

Function Description:

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

Special Notes:

Functions by Account Code

Budget 2025 - 2026

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
100	4150	112	CLASS SALARIES	32,263	212,961	-	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	-	164	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	1,927	12,727	-	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	7,617	52,943	-	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	2,415	16,103	-	0.0	0.0	-	-	-
		231	WRKRS COMP	981	7,713	-	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	126	685	-	0.0	0.0	-	-	-
		233	PAID FAMILY MED LEAVE INS	-	677	-	0.0	0.0	-	-	-
		322	REPAIR & MAINT SERVICE	175	855	-	0.0	0.0	-	-	-
		354	ADVERTISING	225	-487	-	0.0	0.0	-	-	-
		383	ARCH/ENG SERVICES	24,992	-23,217	-	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	-	43	-	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	4,990	3,803	-	0.0	0.0	-	-	-
		520	BLDG ACQUISITION/IMPRVMNT	358,611	561,963	-	0.0	0.0	-	-	-
		530	GROUND'S IMPROVEMENT	7,717	169,127	-	0.0	0.0	-	-	-
		620	INTEREST	11	33	-	0.0	0.0	-	-	-
		Total Function 4150			442,051	1,016,091	-			-	-
	Total Fund 100			442,051	1,016,091	0			0	0	0

FUNCTION BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2025 - 2026 Budget

5111 Long – Term Debt Service: Cool Schools Loan

Function Description:

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

Special Notes:

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

Functions by Account Code

Budget 2025 - 2026

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
100	5111	610	PRINCIPAL PAYMENTS	150,422	131,717	143,500	0.0	0.0	166,522	166,522	166,522
		621	INTEREST (EXCEPT BUS)	23,921	15,804	17,700	0.0	0.0	7,821	7,821	7,821
	Total Function 5111			174,343	147,521	161,200			174,343	174,343	174,343
Total Fund 100				174,343	147,521	161,200			174,343	174,343	174,343

FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2025 - 2026 Budget

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

Function Description:

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

Special Notes:

KLAMATH COUNTY SCHOOL DISTRICT

Functions by Account Code
Budget 2025 - 2026

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
100	5113	610	PRINCIPAL PAYMENTS	135,103	138,199	137,500	0.0	0.0	-	-	-
		622	INTEREST - BUS TRANSP	5,461	2,365	3,200	0.0	0.0	-	-	-
	Total Function 5113			140,564	140,564	140,700			-	-	-
Total Fund 100				140,564	140,564	140,700			0	0	0

FUNCTION BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2025 - 2026 Budget

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

Function Description:

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

Special Notes:

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

Functions by Account Code

Budget 2025 - 2026

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
100	5114	610	PRINCIPAL PAYMENTS	101,386	101,386	101,500	0.0	0.0	101,386	101,386	101,386
		641	BANK FEES AND CHARGES	4,055	3,549	400	0.0	0.0	3,500	3,500	3,500
	Total Function 5114			105,441	104,935	101,900			104,886	104,886	104,886
Total Fund 100				105,441	104,935	101,900			104,886	104,886	104,886

FUNCTION BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2025 - 2026 Budget

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

Function Description:

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

Special Notes:

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

Functions by Account Code

Budget 2025 - 2026

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
100	5115	610	PRINCIPAL PAYMENTS	130,000	135,000	135,000	0.0	0.0	140,000	140,000	140,000
		621	INTEREST (EXCEPT BUS)	77,362	73,463	73,500	0.0	0.0	64,013	64,013	64,013
	Total Function 5115			207,362	208,463	208,500			204,013	204,013	204,013
Total Fund 100				207,362	208,463	208,500			204,013	204,013	204,013

FUNCTION BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2025 - 2026 Budget

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

Function Description:

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

Special Notes:

Functions by Account Code

Budget 2025 - 2026

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
100	5116	610	PRINCIPAL PAYMENTS	157,379	159,758	159,800	0.0	0.0	163,640	163,640	163,640
		622	INTEREST - BUS TRANSP	7,740	5,360	5,400	0.0	0.0	1,479	1,479	1,479
	Total Function 5116			165,119	165,119	165,200			165,119	165,119	165,119
Total Fund 100				165,119	165,119	165,200			165,119	165,119	165,119

FUNCTION BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2025 - 2026 Budget

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

Function Description:

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

Special Notes:

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

Functions by Account Code

Budget 2025 - 2026

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
100	5117	610	PRINCIPAL PAYMENTS	170,000	175,000	180,000	0.0	0.0	190,000	190,000	190,000
		621	INTEREST (EXCEPT BUS)	132,700	127,600	127,600	0.0	0.0	113,400	113,400	113,400
	Total Function 5117			302,700	302,600	307,600			303,400	303,400	303,400
Total Fund 100				302,700	302,600	307,600			303,400	303,400	303,400

FUNCTION BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2025 - 2026 Budget

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

Function Description:

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

Special Notes:

Functions by Account Code

Budget 2025 - 2026

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
100	5118	610	PRINCIPAL PAYMENTS	365,919	372,234	371,000	0.0	0.0	382,576	382,576	382,576
		622	INTEREST - BUS TRANSP	20,607	14,292	15,600	0.0	0.0	3,950	3,950	3,950
	Total Function 5118			386,526	386,526	386,600			386,526	386,526	386,526
Total Fund 100				386,526	386,526	386,600			386,526	386,526	386,526

FUNCTION BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2025 - 2026 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:

KLAMATH COUNTY SCHOOL DISTRICT

Functions by Account Code
Budget 2025 - 2026

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
100	5200	710	TRANSFERS OUT	4,326,215	14,324,653	7,249,947	0.0	0.0	4,371,950	4,371,950	4,371,950
	Total Function 5200			4,326,215	14,324,653	7,249,947			4,371,950	4,371,950	4,371,950
Total Fund 100				4,326,215	14,324,653	7,249,947			4,371,950	4,371,950	4,371,950

FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2025 - 2026 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:

KLAMATH COUNTY SCHOOL DISTRICT

Functions by Account Code
Budget 2025 - 2026

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
100	6000	810	CONTINGENCY	-	-	7,383,733	0.0	0.0	5,677,123	5,677,123	5,677,123
	Total Function 6000			-	-	7,383,733			5,677,123	5,677,123	5,677,123
Total Fund 100				0	0	7,383,733			5,677,123	5,677,123	5,677,123

FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2025 - 2026 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:

KLAMATH COUNTY SCHOOL DISTRICT

Functions by Account Code
Budget 2025 - 2026

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
100	7000	820	RESERVED FOR NEXT YEAR	22,319,368	10,379,329	1,000,000	0.0	0.0	1,000,000	1,000,000	1,000,000
	Total Function 7000			22,319,368	10,379,329	1,000,000			1,000,000	1,000,000	1,000,000
Total Fund 100				22,319,368	10,379,329	1,000,000			1,000,000	1,000,000	1,000,000
TOTAL				112,325,637	120,742,604	121,821,010			119,232,472	119,232,472	119,232,472

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Special Revenue Funds

Revenue Budget
July 1, 2025 to June 30, 2026
Special Revenue Funds

1000 - Revenue from Local Sources

Rev Acct	Rev Acct Title	Budget Unit	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
R1130	CONSTRUCTION EXCISE TAX	286	479,570	380,154	300,000	300,000	300,000	300,000
R1130			479,570	380,154	300,000	300,000	300,000	300,000
R1190	PNLTY/INT ON TAXES	286	2,449	992	3,000	5,000	5,000	5,000
R1190			2,449	992	3,000	5,000	5,000	5,000
R1510	INTEREST ON INVESTMENTS	256	7	1,314	-	-	-	-
		268	257	615	565	532	532	532
		269	1,026	2,324	2,115	2,270	2,270	2,270
		285	1,969	12,574	10,030	12,500	12,500	12,500
		286	30,006	67,001	60,996	50,500	50,500	50,500
		291	82	114	120	65	65	65
		297	-	218	-	-	-	-
R1510			33,347	84,160	73,826	65,868	65,868	65,868
R1610	DAILY SALES-REIMB PRGRMS	275	24,396	35,106	25,000	25,000	25,000	25,000
R1610			24,396	35,106	25,000	25,000	25,000	25,000
R1700	EXTRACURRICULAR ACTIVITIE	280	1,230,624	998,257	1,090,650	1,406,525	1,406,525	1,406,525
		281	398,993	385,020	341,000	470,000	470,000	470,000
R1700			1,629,617	1,383,277	1,431,650	1,876,525	1,876,525	1,876,525
R1920	CONTR/DON PRIVATE SOURCES	211	-	5,576	-	-	-	-
		271	12,000	8,000	8,000	8,000	8,000	8,000
		272	6,700	6,700	6,700	5,000	5,000	5,000
		275	-	-	-	15,000	15,000	15,000
		278	81,080	104,802	32,500	40,749	40,749	40,749
		284	52,650	10,000	10,000	-	-	-
		285	179,943	231,099	230,403	235,725	235,725	235,725
R1920			332,373	366,177	287,603	304,474	304,474	304,474
R1940	SVCS OTH LOCAL EDUCA AGEN	259	18,000	20,600	18,000	-	-	-
		293	30,754	-	74,000	77,000	77,000	77,000
R1940			48,754	20,600	92,000	77,000	77,000	77,000
R1992	MEDICAID ADMIN CLAIMING	248	17,691	-	17,873	83,949	83,949	83,949
R1992			17,691	-	17,873	83,949	83,949	83,949
1000 - Revenue from Local Sources			2,568,197	2,270,467	2,230,952	2,737,816	2,737,816	2,737,816

Revenue Budget
July 1, 2025 to June 30, 2026
Special Revenue Funds

3000 - Revenue From State Sources

Rev Acct	Rev Acct Title	Budget Unit	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
R3100	FOOD SERVICES	275	604,531	586,378	495,126	75,000	75,000	75,000
R3100			604,531	586,378	495,126	75,000	75,000	75,000
R3102	SSF-LUNCH MATCH	275	33,005	38,487	33,000	-	-	-
R3102			33,005	38,487	33,000	-	-	-
R3222	SSF TRANSP EQUIP	299	-	475,000	500,000	884,000	884,000	884,000
R3222			-	475,000	500,000	884,000	884,000	884,000
R3299	RESTR GRANTS OTHER	207	520	2,393	4,977	-	-	-
		214	-	14,566	-	-	-	-
		219	-	21,174	22,000	21,006	21,006	21,006
		221	-	-	-	190,754	190,754	190,754
		231	-	-	-	150,000	150,000	150,000
		232	-	292,093	1,500,000	1,000,000	1,000,000	1,000,000
		240	102,611	119,705	-	-	-	-
		249	-	-	-	25,000	25,000	25,000
		251	6,024,951	7,307,979	7,591,126	7,594,184	7,594,184	7,594,184
		252	1,838,965	1,901,527	1,970,362	2,146,924	2,146,924	2,146,924
		254	5,283	-	-	-	-	-
		255	308,057	-	-	-	-	-
		256	-	61,829	-	-	-	-
		266	18,040	65,961	36,000	64,000	64,000	64,000
		274	331,380	280,101	294,310	294,310	294,310	294,310
		278	-	10,000	-	-	-	-
		282	53,264	50,516	50,528	50,528	50,528	50,528
		283	30,751	72,444	64,515	65,651	65,651	65,651
		288	96,046	91,481	94,005	80,033	80,033	80,033
		290	95,221	-	-	-	-	-
		293	21,966	60,280	-	-	-	-
		294	108,766	180,418	188,304	301,500	301,500	301,500
		297	1,750,683	1,352,430	4,909,050	2,255,496	2,255,496	2,255,496
R3299			10,786,506	11,884,896	16,725,177	14,239,386	14,239,386	14,239,386

Revenue Budget
July 1, 2025 to June 30, 2026
Special Revenue Funds

Rev Acct	Rev Acct Title	Budget Unit	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
R3940	SMILE	262	2,500	4,335	4,775	2,500	2,500	2,500
R3940			2,500	4,335	4,775	2,500	2,500	2,500
R3990	MISC STATE FUNDS	224	114,824	123,365	-	-	-	-
		225	-	182,612	114,100	-	-	-
		228	-	203,234	1,010,077	560,428	560,428	560,428
		257	969,724	-	-	-	-	-
		264	162,424	199,739	495,007	-	-	-
		265	83,120	54,153	111,655	82,717	82,717	82,717
		292	736,541	447,444	425,000	447,444	447,444	447,444
R3990			2,066,633	1,210,547	2,155,840	1,090,589	1,090,589	1,090,589
3000 - Revenue From State Sources			13,493,175	14,199,643	19,913,917	16,291,475	16,291,475	16,291,475

4000 - Revenue From Federal Sources

Rev Acct	Rev Acct Title	Budget Unit	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
R4300	RESTRICT REV FED GOV	233	107,635	125,632	130,000	139,225	139,225	139,225
		253	-	83,169	-	-	-	-
R4300			107,635	208,801	130,000	139,225	139,225	139,225
R4500	RESTR REV FED GOV TO STAT	202	2,336,640	2,586,922	4,503,583	2,863,003	2,863,003	2,863,003
		203	272,149	-	-	-	-	-
		205	51,046	254,765	275,959	182,309	182,309	182,309
		208	53,882	64,760	55,000	115,134	115,134	115,134
		209	170,987	157,310	113,032	119,000	119,000	119,000
		211	-	-	6,000	-	-	-
		212	1,217,588	1,824,212	1,468,463	1,682,819	1,682,819	1,682,819
		214	96,116	-	-	-	-	-
		216	-	10,000	-	-	-	-
		217	-	1,648	2,750	-	-	-
		220	32,408	43,902	41,995	37,902	37,902	37,902
		222	10,441	-	-	-	-	-
		224	-	-	75,000	95,377	95,377	95,377
		226	4,763	358	-	-	-	-
		227	175,115	243,869	160,774	234,194	234,194	234,194

Revenue Budget
July 1, 2025 to June 30, 2026
Special Revenue Funds

Rev Acct	Rev Acct Title	Budget Unit	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
R4500	RESTR REV FED GOV TO STAT	229	25,224	-	-	-	-	-
		230	206,182	-	-	-	-	-
		234	102,293	73,831	100,000	124,999	124,999	124,999
		236	124,332	107,635	-	-	-	-
		239	-	25,222	11,500	8,057	8,057	8,057
		241	148	91,797	75,000	105,729	105,729	105,729
		244	48,916	140,705	85,000	135,605	135,605	135,605
		245	312,489	318,936	353,957	316,650	316,650	316,650
		247	19,154	182,888	476,737	-	-	-
		254	3,656,576	1,244,131	-	-	-	-
		256	4,674,464	6,957,196	251,575	-	-	-
		260	2,833	24,132	29,368	-	-	-
		270	1,471	104,612	120,025	-	-	-
		275	410	410	-	3,000	3,000	3,000
		295	-	32,618	-	-	-	-
		296	-	58,917	-	26,817	26,817	26,817
R4500			13,595,627	14,550,777	8,205,718	6,050,596	6,050,596	6,050,596
R4505	SCHOOL LUNCH CLAIM	275	3,735,234	3,722,032	4,079,318	3,842,700	3,842,700	3,842,700
R4505			3,735,234	3,722,032	4,079,318	3,842,700	3,842,700	3,842,700
R4910	COMMODITIES FMV	275	390,511	289,710	351,007	333,219	333,219	333,219
R4910			390,511	289,710	351,007	333,219	333,219	333,219
4000 - Revenue From Federal Sources			17,829,007	18,771,319	12,766,043	10,365,740	10,365,740	10,365,740

5000 - Revenue From Other Sources

Rev Acct	Rev Acct Title	Budget Unit	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
R5200	INTERFUND TRANSFERS	209	-	-	14,884	-	-	-
		211	-	-	1,833	-	-	-
		212	-	-	-	261,244	261,244	261,244
		224	-	-	8,927	-	-	-
		244	-	-	6,535	-	-	-
		262	-	-	-	2,318	2,318	2,318

Revenue Budget
July 1, 2025 to June 30, 2026
Special Revenue Funds

Rev Acct	Rev Acct Title	Budget Unit	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
R5200	INTERFUND TRANSFERS	273	100,000	30,680	100,000	729	729	729
		275	-	-	-	866,115	866,115	866,115
R5200			100,000	30,680	132,179	1,130,406	1,130,406	1,130,406
R5400	RESOURCES BEG FUND BAL	202	-	-	-	200,000	200,000	200,000
		220	-	-	-	7,000	7,000	7,000
		225	-	-	100,461	-	-	-
		226	0	-	-	-	-	-
		227	-	-	-	2,000	2,000	2,000
		242	172,907	153,740	133,241	112,741	112,741	112,741
		247	-	0	-	-	-	-
		254	314,300	-	-	-	-	-
		259	4,962	7,906	11,306	12,937	12,937	12,937
		268	14,347	14,604	15,167	15,454	15,454	15,454
		269	53,746	54,772	56,357	59,367	59,367	59,367
		271	24,373	30,410	34,836	34,264	34,264	34,264
		272	6,057	7,424	12,700	12,930	12,930	12,930
		273	50,000	66,448	32,116	99,271	99,271	99,271
		275	1,112,839	520,019	550,000	950,000	950,000	950,000
		276	26,234	26,234	26,234	26,234	26,234	26,234
		277	112,191	-	-	-	-	-
		278	81,833	94,696	142,069	102,871	102,871	102,871
		279	15,443	-	-	-	-	-
		280	1,138,066	1,142,341	1,267,191	1,198,432	1,198,432	1,198,432
		281	230,617	288,239	290,641	309,403	309,403	309,403
		283	-	0	62,890	-	-	-
		284	63,857	60,728	67,405	47,007	47,007	47,007
		285	-	181,912	-	-	-	-
		286	1,414,766	1,893,634	1,651,501	850,000	850,000	850,000
		287	4,130	3,877	3,877	3,877	3,877	3,877
		288	-	-	1,705	1,072	1,072	1,072
		291	5,608	4,157	2,533	1,603	1,603	1,603
		292	-	504,416	-	-	-	-

Revenue Budget
July 1, 2025 to June 30, 2026
Special Revenue Funds

Rev Acct	Rev Acct Title	Budget Unit	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
R5400	RESOURCES BEG FUND BAL	293	-	0	-	-	-	-
		297	-	25,000	-	-	-	-
R5400			4,846,276	5,080,556	4,462,231	4,046,464	4,046,464	4,046,464
5000 - Revenue From Other Sources			4,946,276	5,111,235	4,594,410	5,176,870	5,176,870	5,176,870
Grand Total			38,836,655	40,352,665	39,505,323	34,571,902	34,571,902	34,571,902

KLAMATH COUNTY SCHOOL DISTRICT

Functions Overview
July 1, 2025 to June 30, 2026

Fund	Fund / Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
202	1111 - Primary Prog (K-6)	124	206,319	500,000	-	-	-	-	-
	1140 - Pre K Program	2,711	-	68,804	-	-	-	-	-
	1272 - Title I	1,704,409	2,115,591	2,739,057	28.20	26.90	2,820,314	2,820,314	2,820,314
	2110 - Attendance Social Work	50,662	4,558	5,500	-	-	-	-	-
	2119 - Other Homeless	-	11,225	54,305	-	-	-	-	-
	2190 - Student Service Direction	-	4,543	-	-	-	-	-	-
	2210 - Improvement of Instruction	-	1,505	-	-	-	-	-	-
	2240 - Instructional Staff Development	423,631	140,436	903,500	-	-	110,750	110,750	110,750
	2520 - Fiscal Services	99,380	86,392	110,917	-	-	123,439	123,439	123,439
	3390 - Parent Involvement	55,723	16,354	121,500	-	-	8,500	8,500	8,500
202		2,336,640	2,586,922	4,503,583	28.20	26.90	3,063,003	3,063,003	3,063,003
203	1272 - Title I	259,411	-	-	-	-	-	-	-
	2520 - Fiscal Services	12,738	-	-	-	-	-	-	-
203		272,149	-	-	-	-	-	-	-
205	1111 - Primary Prog (K-6)	-	36,129	65,422	-	-	46,500	46,500	46,500
	1121 - Mi/Jr High Prog (7-8)	1,277	9,948	49,998	-	-	32,000	32,000	32,000
	1131 - High Schl Prog (9-12)	-	15,027	49,997	-	-	27,500	27,500	27,500
	1283 - Falcon Heights Academy	-	52,435	-	-	-	20,000	20,000	20,000
	2211 - Curriculum Direction	-	14,995	-	-	-	-	-	-
	2240 - Instructional Staff Development	47,919	115,597	100,000	-	-	48,962	48,962	48,962
	2410 - Office of the Principal	-	3,130	-	-	-	-	-	-
	2520 - Fiscal Services	1,850	7,505	10,542	-	-	7,347	7,347	7,347
205		51,046	254,765	275,959	-	-	182,309	182,309	182,309

KLAMATH COUNTY SCHOOL DISTRICT

Functions Overview
July 1, 2025 to June 30, 2026

Fund	Fund / Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
207	1111 - Primary Prog (K-6)	520	-	-	-	-	-	-	-
	2211 - Curriculum Direction	-	2,393	4,977	-	-	-	-	-
207		520	2,393	4,977	-	-	-	-	-
208	1291 - Eng Lang Learner	554	-	-	-	-	-	-	-
	1293 - Migrant Ed	49,416	49,621	55,000	-	-	115,134	115,134	115,134
	2550 - Student Transportation	2,457	15,138	-	-	-	-	-	-
	3390 - Parent Involvement	1,456	-	-	-	-	-	-	-
208		53,882	64,760	55,000	-	-	115,134	115,134	115,134
209	1293 - Migrant Ed	5,754	4,727	15,000	-	-	2,500	2,500	2,500
	1410 - K-6 Summer Programs	41	-	-	-	-	-	-	-
	1460 - SPED Summer Programs	143,784	146,392	67,187	-	-	116,500	116,500	116,500
	2542 - Care & Upkeep of Buildings	-	-	17,860	-	-	-	-	-
	2550 - Student Transportation	21,408	6,191	27,870	-	-	-	-	-
209		170,987	157,310	127,916	-	-	119,000	119,000	119,000
211	1293 - Migrant Ed	-	5,576	7,833	-	-	-	-	-
211		-	5,576	7,833	-	-	-	-	-
212	1250 - Resource Rooms	925,259	1,487,163	1,407,624	10.00	14.00	1,876,245	1,876,245	1,876,245
	2190 - Student Service Direction	248,316	270,512	-	-	-	-	-	-
	2520 - Fiscal Services	44,013	66,537	60,840	-	-	67,818	67,818	67,818
212		1,217,588	1,824,212	1,468,463	10.00	14.00	1,944,063	1,944,063	1,944,063
214	1250 - Resource Rooms	39,809	-	-	-	-	-	-	-
	2190 - Student Service Direction	52,693	-	-	-	-	-	-	-
	2240 - Instructional Staff Development	-	14,222	-	-	-	-	-	-
	2520 - Fiscal Services	3,614	344	-	-	-	-	-	-
214		96,116	14,566	-	-	-	-	-	-

KLAMATH COUNTY SCHOOL DISTRICT

Functions Overview
July 1, 2025 to June 30, 2026

Fund	Fund / Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
216	2220 - Education Media Services	-	10,000	-	-	-	-	-	-
216		-	10,000	-	-	-	-	-	-
217	1250 - Resource Rooms	-	1,648	2,750	-	-	-	-	-
217		-	1,648	2,750	-	-	-	-	-
219	2211 - Curriculum Direction	-	21,173	22,000	-	-	21,006	21,006	21,006
	2520 - Fiscal Services	-	1	-	-	-	-	-	-
219		-	21,174	22,000	-	-	21,006	21,006	21,006
220	1272 - Title I	505	-	-	-	-	-	-	-
	1291 - Eng Lang Learner	23,111	33,188	35,391	-	-	33,092	33,092	33,092
	2190 - Student Service Direction	-	494	-	-	-	-	-	-
	2210 - Improvement of Instruction	-	9,211	-	-	-	-	-	-
	2240 - Instructional Staff Development	6,710	-	5,000	-	-	10,000	10,000	10,000
	2520 - Fiscal Services	1,585	981	1,604	-	-	1,810	1,810	1,810
	3390 - Parent Involvement	498	27	-	-	-	-	-	-
220		32,408	43,902	41,995	-	-	44,902	44,902	44,902
221	1111 - Primary Prog (K-6)	-	-	-	-	-	17,905	17,905	17,905
	1121 - Mi/Jr High Prog (7-8)	-	-	-	-	-	8,094	8,094	8,094
	1131 - High Schl Prog (9-12)	-	-	-	-	-	8,094	8,094	8,094
	2110 - Attendance Social Work	-	-	-	-	1.00	126,660	126,660	126,660
	2240 - Instructional Staff Development	-	-	-	-	-	30,000	30,000	30,000
221		-	-	-	-	1.00	190,754	190,754	190,754
222	1291 - Eng Lang Learner	9,008	-	-	-	-	-	-	-
	1490 - KCSO Summer Programs	413	-	-	-	-	-	-	-
	2240 - Instructional Staff Development	1,363	-	-	-	-	-	-	-
	2520 - Fiscal Services	-342	-	-	-	-	-	-	-
222		10,441	-	-	-	-	-	-	-

KLAMATH COUNTY SCHOOL DISTRICT

Functions Overview
July 1, 2025 to June 30, 2026

Fund	Fund / Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
224	1111 - Primary Prog (K-6)	777	24,991	-	-	-	13,576	13,576	13,576
	1121 - Mi/Jr High Prog (7-8)	63	-	-	-	-	-	-	-
	1122 - Mi/Jr High X-Curr	310	-	-	-	-	-	-	-
	1131 - High Schl Prog (9-12)	1,308	6,556	-	-	-	19,157	19,157	19,157
	2110 - Attendance Social Work	-632	7,858	-	-	-	10,000	10,000	10,000
	2240 - Instructional Staff Development	787	1,015	-	-	-	-	-	-
	2410 - Office of the Principal	108,738	78,406	81,062	0.50	0.25	44,957	44,957	44,957
	2520 - Fiscal Services	3,473	4,540	2,865	-	-	7,687	7,687	7,687
224		114,824	123,365	83,927	0.50	0.25	95,377	95,377	95,377
225	1131 - High Schl Prog (9-12)	-	182,612	214,561	-	-	-	-	-
225		-	182,612	214,561	-	-	-	-	-
226	2115 - School Safety	4,764	358	-	-	-	-	-	-
226		4,764	358	-	-	-	-	-	-
227	1111 - Primary Prog (K-6)	57,044	26,026	20,000	-	-	17,713	17,713	17,713
	1121 - Mi/Jr High Prog (7-8)	2,806	-	-	-	-	-	-	-
	1131 - High Schl Prog (9-12)	27,363	13,538	20,000	-	-	12,213	12,213	12,213
	1132 - High Schl X-Curr	80	-	-	-	-	-	-	-
	1272 - Title I	-	61,262	-	-	-	22,213	22,213	22,213
	2110 - Attendance Social Work	68,857	81,053	85,679	1.00	1.00	92,381	92,381	92,381
	2190 - Student Service Direction	-	37,706	20,000	-	-	82,236	82,236	82,236
	2240 - Instructional Staff Development	8,540	15,531	8,954	-	-	-	-	-
	2520 - Fiscal Services	6,278	8,453	6,141	-	-	9,438	9,438	9,438
	2660 - Technology Services	4,148	300	-	-	-	-	-	-
227		175,115	243,869	160,774	1.00	1.00	236,194	236,194	236,194
228	1111 - Primary Prog (K-6)	-	194,232	676,208	-	-	242,699	242,699	242,699
	1410 - K-6 Summer Programs	-	-	333,869	-	-	25,144	25,144	25,144

KLAMATH COUNTY SCHOOL DISTRICT

Functions Overview
July 1, 2025 to June 30, 2026

Fund	Fund / Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
228	2240 - Instructional Staff Development	-	1,883	-	-	-	270,000	270,000	270,000
	2520 - Fiscal Services	-	7,119	-	-	-	22,585	22,585	22,585
228		-	203,234	1,010,077	-	-	560,428	560,428	560,428
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	2,027	-	-	-	-	-	-	-
	2190 - Student Service Direction	8,047	-	-	-	-	-	-	-
	2520 - Fiscal Services	677	-	-	-	-	-	-	-
229		25,224	-	-	-	-	-	-	-
230	1250 - Resource Rooms	183,161	-	-	-	-	-	-	-
	2150 - Speech Pathology & Audiology	3,713	-	-	-	-	-	-	-
	2190 - Student Service Direction	11,351	-	-	-	-	-	-	-
	2520 - Fiscal Services	7,957	-	-	-	-	-	-	-
230		206,182	-	-	-	-	-	-	-
231	1131 - High Schl Prog (9-12)	-	-	-	-	-	143,955	143,955	143,955
	2520 - Fiscal Services	-	-	-	-	-	6,045	6,045	6,045
231		-	-	-	-	-	150,000	150,000	150,000
232	1410 - K-6 Summer Programs	-	98,691	257,325	-	-	235,096	235,096	235,096
	1420 - JUNIOR HS Summer Programs	-	7,978	253,030	-	-	228,682	228,682	228,682
	1430 - HS Summer Programs	-	134,359	253,030	-	-	256,814	256,814	256,814
	1440 - Summer Primary Programs	-	338	-	-	-	-	-	-
	1460 - SPED Summer Programs	-	-	14,932	-	-	11,876	11,876	11,876
	1490 - KCSD Summer Programs	-	50,727	555,000	-	-	75,500	75,500	75,500
	2542 - Care & Upkeep of Buildings	-	-	62,711	-	-	48,152	48,152	48,152
	2550 - Student Transportation	-	-	67,189	-	-	51,823	51,823	51,823

KLAMATH COUNTY SCHOOL DISTRICT

Functions Overview
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Fund	Fund / Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
232	2660 - Technology Services	-	-	-	-	-	75,000	75,000	75,000
	3100 - Food Service	-	-	21,899	-	-	17,058	17,058	17,058
	5200 - Transfer of Funds	-	-	14,884	-	-	-	-	-
232		-	292,093	1,500,000	-	-	1,000,000	1,000,000	1,000,000
233	1111 - Primary Prog (K-6)	27,152	47,266	50,076	1.00	0.62	41,977	41,977	41,977
	1131 - High Schl Prog (9-12)	1,876	2,545	684	-	-	11,811	11,811	11,811
	2190 - Student Service Direction	78,606	75,821	79,240	1.00	1.00	85,437	85,437	85,437
233		107,635	125,632	130,000	2.00	1.62	139,225	139,225	139,225
234	2110 - Attendance Social Work	50,892	-	-	-	0.50	62,179	62,179	62,179
	2119 - Other Homeless	9,915	19,700	31,552	-	-	32,283	32,283	32,283
	2190 - Student Service Direction	-	15,662	12,000	-	-	15,500	15,500	15,500
	2211 - Curriculum Direction	35,331	35,285	50,128	0.50	-	10,000	10,000	10,000
	2240 - Instructional Staff Development	2,735	1,510	2,500	-	-	-	-	-
	2520 - Fiscal Services	3,419	1,674	3,820	-	-	5,037	5,037	5,037
234		102,293	73,831	100,000	0.50	0.50	124,999	124,999	124,999
236	1272 - Title I	-	17,320	-	-	-	-	-	-
	2110 - Attendance Social Work	-691	-	-	-	-	-	-	-
	2190 - Student Service Direction	-	63,790	-	-	-	-	-	-
	2240 - Instructional Staff Development	43	24,232	-	-	-	-	-	-
	2520 - Fiscal Services	4,719	2,293	-	-	-	-	-	-
	2660 - Technology Services	120,262	-	-	-	-	-	-	-
236		124,332	107,635	-	-	-	-	-	-
239	1260 - Early Intervention	-	-	53	-	-	-	-	-
	2150 - Speech Pathology & Audiology	-	25,222	11,447	-	-	8,057	8,057	8,057
239		-	25,222	11,500	-	-	8,057	8,057	8,057
240	1291 - Eng Lang Learner	95,762	104,327	-	-	-	-	-	-

KLAMATH COUNTY SCHOOL DISTRICT

Functions Overview
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Fund	Fund / Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
240	2240 - Instructional Staff Development	3,547	11,040	-	-	-	-	-	-
	2520 - Fiscal Services	3,303	4,338	-	-	-	-	-	-
240		102,611	119,705	-	-	-	-	-	-
241	1131 - High Schl Prog (9-12)	449	86,096	68,135	0.50	1.00	101,805	101,805	101,805
	1132 - High Schl X-Curr	-300	-	-	-	-	-	-	-
	2120 - Guidance	-	3,527	1,500	-	-	-	-	-
	2211 - Curriculum Direction	-	-	1,000	-	-	-	-	-
	2520 - Fiscal Services	-	2,008	2,865	-	-	3,924	3,924	3,924
	2550 - Student Transportation	-	166	1,500	-	-	-	-	-
241		148	91,797	75,000	0.50	1.00	105,729	105,729	105,729
242	3390 - Parent Involvement	19,167	20,499	133,241	-	-	112,741	112,741	112,741
	7000 - Ending Balance	153,740	133,241	-	-	-	-	-	-
242		172,907	153,740	133,241	-	-	112,741	112,741	112,741
244	1131 - High Schl Prog (9-12)	48,916	110,987	91,535	1.00	1.00	98,228	98,228	98,228
	2120 - Guidance	-	25,200	-	-	-	32,956	32,956	32,956
	2520 - Fiscal Services	-	4,518	-	-	-	4,422	4,422	4,422
244		48,916	140,705	91,535	1.00	1.00	135,605	135,605	135,605
245	2240 - Instructional Staff Development	300,739	307,200	340,969	3.00	2.00	303,889	303,889	303,889
	2520 - Fiscal Services	11,750	11,735	12,988	-	-	12,761	12,761	12,761
245		312,489	318,936	353,957	3.00	2.00	316,650	316,650	316,650
247	1140 - Pre K Program	18,460	170,281	455,026	-	-	-	-	-
	2240 - Instructional Staff Development	-	359	3,500	-	-	-	-	-
	2520 - Fiscal Services	694	6,101	18,211	-	-	-	-	-
	2550 - Student Transportation	-	6,148	-	-	-	-	-	-
247		19,154	182,889	476,737	-	-	-	-	-

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Functions Overview
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Fund	Fund / Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
248	2130 - Health	17,691	-	17,873	0.50	0.50	83,949	83,949	83,949
248		17,691	-	17,873	0.50	0.50	83,949	83,949	83,949
249	4150 - Bldg Acquisition	-	-	-	-	-	25,000	25,000	25,000
249		-	-	-	-	-	25,000	25,000	25,000
251	1111 - Primary Prog (K-6)	1,993,186	2,813,854	2,831,972	21.90	22.78	3,001,884	3,001,884	3,001,884
	1121 - Mi/Jr High Prog (7-8)	206,825	329,473	318,597	2.90	2.30	374,448	374,448	374,448
	1122 - Mi/Jr High X-Curr	2,599	2,712	2,806	-	-	3,672	3,672	3,672
	1131 - High Schl Prog (9-12)	245,674	495,985	371,508	2.90	1.62	362,041	362,041	362,041
	1132 - High Schl X-Curr	-	3,314	2,806	-	-	6,609	6,609	6,609
	1210 - Talented & Gifted	5,134	809	2,500	-	-	-	-	-
	1229 - Other Restricted Prog - Goals	810	-	-	-	-	-	-	-
	1283 - Falcon Heights Academy	76,021	62,571	69,735	1.00	1.00	75,135	75,135	75,135
	1420 - JUNIOR HS Summer Programs	104	18,437	-	-	-	-	-	-
	1430 - HS Summer Programs	-	4,206	-	-	-	-	-	-
	2110 - Attendance Social Work	795,377	860,207	906,054	9.00	9.00	963,716	963,716	963,716
	2112 - Attendance Services	-	188,656	217,213	1.00	0.50	109,003	109,003	109,003
	2120 - Guidance	1,262,847	1,261,451	1,293,715	11.20	11.00	1,274,822	1,274,822	1,274,822
	2130 - Health	-	595	10,000	-	-	-	-	-
	2190 - Student Service Direction	-	3,913	2,500	-	-	-	-	-
	2210 - Improvement of Instruction	1,053	13,551	50,000	-	-	5,000	5,000	5,000
	2211 - Curriculum Direction	629,151	304,176	413,990	1.50	1.50	363,623	363,623	363,623
	2220 - Education Media Services	-136	68,163	1,000	-	-	28,000	28,000	28,000
	2240 - Instructional Staff Development	273,988	456,282	574,580	-	2.00	445,841	445,841	445,841
	2410 - Office of the Principal	207,216	193,059	202,968	1.00	1.75	351,958	351,958	351,958
	2520 - Fiscal Services	226,080	139,031	284,182	-	-	125,926	125,926	125,926

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Fund	Fund / Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
251	2528 - Risk Management	-	-	-	-	0.50	102,503	102,503	102,503
	2542 - Care & Upkeep of Buildings	57,364	-	-	-	-	-	-	-
	3500 - Custody & Care of Children	-	87,535	35,000	-	-	-	-	-
	4150 - Bldg Acquisition	41,658	-	-	-	-	-	-	-
251		6,024,951	7,307,979	7,591,126	52.40	53.95	7,594,184	7,594,184	7,594,184
252	1121 - Mi/Jr High Prog (7-8)	171,965	235,605	232,087	2.10	2.10	264,437	264,437	264,437
	1122 - Mi/Jr High X-Curr	4,029	-	-	-	-	-	-	-
	1131 - High Schl Prog (9-12)	1,213,768	1,307,309	1,188,612	-	8.63	1,333,711	1,333,711	1,333,711
	1132 - High Schl X-Curr	9,340	3,388	3,500	-	-	-	-	-
	1283 - Falcon Heights Academy	226,513	258,645	252,900	-	1.75	259,443	259,443	259,443
	1430 - HS Summer Programs	389	14,303	-	-	-	-	-	-
	2110 - Attendance Social Work	-	-	-	-	0.50	40,393	40,393	40,393
	2112 - Attendance Services	-	862	1,298	-	-	-	-	-
	2119 - Other Homeless	-	-90	40,128	-	-	-	-	-
	2211 - Curriculum Direction	121,536	10,759	178,094	-	0.50	142,418	142,418	142,418
	2240 - Instructional Staff Development	21,946	133	-	-	-	10,000	10,000	10,000
	2520 - Fiscal Services	69,480	70,614	73,744	-	-	86,521	86,521	86,521
	2542 - Care & Upkeep of Buildings	-	-	-	-	-	10,000	10,000	10,000
252		1,838,965	1,901,527	1,970,362	2.10	13.48	2,146,924	2,146,924	2,146,924
253	1111 - Primary Prog (K-6)	-	2,949	-	-	-	-	-	-
	2110 - Attendance Social Work	-	80,220	-	-	-	-	-	-
253		-	83,169	-	-	-	-	-	-
254	1283 - Falcon Heights Academy	1,333,843	78,457	-	-	-	-	-	-
	1285 - Alt Education	600,260	-	-	-	-	-	-	-
	1291 - Eng Lang Learner	-	6,257	-	-	-	-	-	-

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Fund	Fund / Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
254	1490 - KCSD Summer Programs	-	26,953	-	-	-	-	-	-
	2410 - Office of the Principal	336,704	77,832	-	-	-	-	-	-
	2550 - Student Transportation	119	-	-	-	-	-	-	-
	2660 - Technology Services	37,859	-	-	-	-	-	-	-
	4150 - Bldg Acquisition	1,667,374	1,054,632	-	-	-	-	-	-
254		3,976,159	1,244,131	-	-	-	-	-	-
255	1410 - K-6 Summer Programs	228,746	-	-	-	-	-	-	-
	1420 - JUNIOR HS Summer Programs	14,749	-	-	-	-	-	-	-
	1430 - HS Summer Programs	47,804	-	-	-	-	-	-	-
	2520 - Fiscal Services	4,902	-	-	-	-	-	-	-
	2550 - Student Transportation	11,855	-	-	-	-	-	-	-
255		308,057	-	-	-	-	-	-	-
256	1111 - Primary Prog (K-6)	485,551	2,129	-	-	-	-	-	-
	1121 - Mi/Jr High Prog (7-8)	246,761	4,685	-	-	-	-	-	-
	1131 - High Schl Prog (9-12)	302,898	103,135	-	-	-	-	-	-
	1283 - Falcon Heights Academy	19,591	-	-	-	-	-	-	-
	1285 - Alt Education	36,230	20,195	-	-	-	-	-	-
	1410 - K-6 Summer Programs	4,256	75,183	-	-	-	-	-	-
	2240 - Instructional Staff Development	1,716	-	-	-	-	-	-	-
	2543 - Care & Upkeep of Grounds	1,054,520	-	-	-	-	-	-	-
	2649 - Other Staff Services	307,856	-	-	-	-	-	-	-
	2660 - Technology Services	173,960	-	-	-	-	-	-	-
	4150 - Bldg Acquisition	2,041,131	6,815,012	251,575	-	-	-	-	-
256		4,674,471	7,020,339	251,575	-	-	-	-	-
257	1111 - Primary Prog (K-6)	259,412	-	-	-	-	-	-	-

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Fund	Fund / Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
257	1121 - Mi/Jr High Prog (7-8)	4,335	-	-	-	-	-	-	-
	1131 - High Schl Prog (9-12)	9,244	-	-	-	-	-	-	-
	1250 - Resource Rooms	2,000	-	-	-	-	-	-	-
	2130 - Health	592	-	-	-	-	-	-	-
	2240 - Instructional Staff Development	238,218	-	-	-	-	-	-	-
	2649 - Other Staff Services	455,922	-	-	-	-	-	-	-
257		969,724	-	-	-	-	-	-	-
259	2211 - Curriculum Direction	15,056	17,214	29,306	-	-	-	-	-
	5200 - Transfer of Funds	-	-	-	-	-	12,937	12,937	12,937
	7000 - Ending Balance	7,906	11,292	-	-	-	-	-	-
259		22,962	28,506	29,306	-	-	12,937	12,937	12,937
260	2119 - Other Homeless	2,730	19,303	28,246	-	-	-	-	-
	2520 - Fiscal Services	103	874	1,122	-	-	-	-	-
	2550 - Student Transportation	-	3,955	-	-	-	-	-	-
260		2,833	24,132	29,368	-	-	-	-	-
262	1111 - Primary Prog (K-6)	357	-419	-	-	-	-	-	-
	1113 - Elem X-Curr	2,143	4,754	4,775	-	-	4,818	4,818	4,818
262		2,500	4,335	4,775	-	-	4,818	4,818	4,818
264	1131 - High Schl Prog (9-12)	150,508	199,739	472,957	-	-	-	-	-
	2520 - Fiscal Services	5,886	-	22,050	-	-	-	-	-
	2542 - Care & Upkeep of Buildings	6,030	-	-	-	-	-	-	-
264		162,424	199,739	495,007	-	-	-	-	-
265	1131 - High Schl Prog (9-12)	80,241	52,288	107,390	-	-	79,384	79,384	79,384
	2520 - Fiscal Services	2,879	1,866	4,265	-	-	3,333	3,333	3,333
265		83,120	54,153	111,655	-	-	82,717	82,717	82,717

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Fund	Fund / Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
266	2520 - Fiscal Services	-	1,778	1,375	-	-	2,579	2,579	2,579
	3100 - Food Service	18,040	64,183	34,625	-	-	61,421	61,421	61,421
266		18,040	65,961	36,000	-	-	64,000	64,000	64,000
268	1121 - Mi/Jr High Prog (7-8)	-	-	2,676	-	-	3,996	3,996	3,996
	1131 - High Schl Prog (9-12)	-	342	13,056	-	-	11,991	11,991	11,991
	7000 - Ending Balance	14,604	14,878	-	-	-	-	-	-
268		14,604	15,219	15,732	-	-	15,987	15,987	15,987
269	1131 - High Schl Prog (9-12)	-	-1	58,472	-	-	61,638	61,638	61,638
	7000 - Ending Balance	54,773	57,097	-	-	-	-	-	-
269		54,773	57,096	58,472	-	-	61,638	61,638	61,638
270	1490 - KCSD Summer Programs	-	-	20,440	-	-	-	-	-
	2119 - Other Homeless	1,125	55,157	67,500	-	-	-	-	-
	2190 - Student Service Direction	-	13,384	2,500	-	-	-	-	-
	2240 - Instructional Staff Development	-	13,891	25,000	-	-	-	-	-
	2520 - Fiscal Services	346	3,344	4,585	-	-	-	-	-
	3300 - Community Service	-	18,836	-	-	-	-	-	-
270		1,471	104,612	120,025	-	-	-	-	-
271	1131 - High Schl Prog (9-12)	1,032	2,984	22,336	-	-	27,264	27,264	27,264
	2240 - Instructional Staff Development	4,932	1,162	20,500	-	-	15,000	15,000	15,000
	7000 - Ending Balance	30,410	34,264	-	-	-	-	-	-
271		36,373	38,410	42,836	-	-	42,264	42,264	42,264
272	1131 - High Schl Prog (9-12)	5,333	6,024	3,214	-	-	3,420	3,420	3,420
	1132 - High Schl X-Curr	-	-	16,186	-	-	14,510	14,510	14,510
	7000 - Ending Balance	7,424	8,100	-	-	-	-	-	-
272		12,757	14,124	19,400	-	-	17,930	17,930	17,930

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Fund	Fund / Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
273	2240 - Instructional Staff Development	83,552	49,031	132,116	-	-	100,000	100,000	100,000
	7000 - Ending Balance	66,448	48,096	-	-	-	-	-	-
273		150,000	97,128	132,116	-	-	100,000	100,000	100,000
274	1111 - Primary Prog (K-6)	331,379	277,720	294,310	-	-	289,310	289,310	289,310
	1112 - Primary Prog (1111)	-	520	-	-	-	-	-	-
	2520 - Fiscal Services	-	1,486	-	-	-	-	-	-
	2550 - Student Transportation	-	374	-	-	-	5,000	5,000	5,000
	7000 - Ending Balance	1	1	-	-	-	-	-	-
274		331,380	280,101	294,310	-	-	294,310	294,310	294,310
275	3100 - Food Service	5,380,908	5,631,779	5,533,451	52.90	55.37	6,110,034	6,110,034	6,110,034
	7000 - Ending Balance	520,019	-439,638	-	-	-	-	-	-
275		5,900,926	5,192,141	5,533,451	52.90	55.37	6,110,034	6,110,034	6,110,034
276	1131 - High Schl Prog (9-12)	-	-	26,234	-	-	26,234	26,234	26,234
	7000 - Ending Balance	26,234	26,234	-	-	-	-	-	-
276		26,234	26,234	26,234	-	-	26,234	26,234	26,234
277	5200 - Transfer of Funds	112,191	-	-	-	-	-	-	-
277		112,191	-	-	-	-	-	-	-
278	1111 - Primary Prog (K-6)	5,143	11,509	23,098	-	-	13,688	13,688	13,688
	1121 - Mi/Jr High Prog (7-8)	8,646	1,377	7,040	-	-	8,840	8,840	8,840
	1122 - Mi/Jr High X-Curr	121	-	-	-	-	-	-	-
	1131 - High Schl Prog (9-12)	36,045	52,726	98,656	-	-	79,497	79,497	79,497
	1132 - High Schl X-Curr	5,530	9,883	4,103	-	-	3,849	3,849	3,849
	1283 - Falcon Heights Academy	-	-	-	-	-	1,067	1,067	1,067
	2110 - Attendance Social Work	2,323	-	177	-	-	177	177	177
	2130 - Health	-	-	612	-	-	-	-	-
	2220 - Education Media Services	-	-	134	-	-	134	134	134

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Fund	Fund / Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
278	2240 - Instructional Staff Development	-	-	787	-	-	787	787	787
	2410 - Office of the Principal	75	-	-	-	-	-	-	-
	2542 - Care & Upkeep of Buildings	646	-	-	-	-	-	-	-
	2543 - Care & Upkeep of Grounds	5,687	20,581	37,300	-	-	32,919	32,919	32,919
	3100 - Food Service	4,000	-	2,662	-	-	2,662	2,662	2,662
	7000 - Ending Balance	94,696	113,422	-	-	-	-	-	-
278		162,913	209,498	174,569	-	-	143,620	143,620	143,620
279	2130 - Health	806	-	-	-	-	-	-	-
	4150 - Bldg Acquisition	14,638	-	-	-	-	-	-	-
279		15,443	-	-	-	-	-	-	-
280	1111 - Primary Prog (K-6)	121,070	105,431	459,644	-	-	789,781	789,781	789,781
	1121 - Mi/Jr High Prog (7-8)	68,733	79,727	184,551	-	-	157,529	157,529	157,529
	1131 - High Schl Prog (9-12)	1,036,546	757,008	1,713,645	-	-	1,657,647	1,657,647	1,657,647
	7000 - Ending Balance	1,142,341	1,198,432	-	-	-	-	-	-
280		2,368,690	2,140,598	2,357,841	-	-	2,604,957	2,604,957	2,604,957
281	1122 - Mi/Jr High X-Curr	-	-	19,770	-	-	904	904	904
	1132 - High Schl X-Curr	341,372	363,706	611,871	-	-	778,499	778,499	778,499
	7000 - Ending Balance	288,239	309,553	-	-	-	-	-	-
281		629,610	673,259	631,641	-	-	779,403	779,403	779,403
282	3100 - Food Service	53,264	50,516	50,528	-	-	50,528	50,528	50,528
282		53,264	50,516	50,528	-	-	50,528	50,528	50,528
283	1410 - K-6 Summer Programs	29,126	19,249	75,034	-	-	51,733	51,733	51,733
	1420 - JUNIOR HS Summer Programs	245	52,808	47,504	-	-	11,272	11,272	11,272
	2520 - Fiscal Services	1,114	387	4,867	-	-	2,646	2,646	2,646

KLAMATH COUNTY SCHOOL DISTRICT

Functions Overview
July 1, 2025 to June 30, 2026

Fund	Fund / Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
283	2550 - Student Transportation	266	-	-	-	-	-	-	-
	7000 - Ending Balance	0	0	-	-	-	-	-	-
283		30,751	72,444	127,405	-	-	65,651	65,651	65,651
284	1111 - Primary Prog (K-6)	13,344	5,350	17,852	-	-	-	-	-
	1121 - Mi/Jr High Prog (7-8)	1,225	131	17,352	-	-	18,507	18,507	18,507
	1122 - Mi/Jr High X-Curr	4,847	-	-	-	-	-	-	-
	1131 - High Schl Prog (9-12)	18,936	9,946	20,600	-	-	15,000	15,000	15,000
	1132 - High Schl X-Curr	17,426	2,336	21,601	-	-	13,500	13,500	13,500
	7000 - Ending Balance	60,728	52,964	-	-	-	-	-	-
284		116,507	70,728	77,405	-	-	47,007	47,007	47,007
285	5200 - Transfer of Funds	-	243,674	240,433	-	-	248,225	248,225	248,225
	7000 - Ending Balance	181,911	181,911	-	-	-	-	-	-
285		181,911	425,585	240,433	-	-	248,225	248,225	248,225
286	2520 - Fiscal Services	33,157	33,285	25,000	-	-	10,000	10,000	10,000
	4150 - Bldg Acquisition	-	760,463	1,990,497	1.00	-	1,195,500	1,195,500	1,195,500
	7000 - Ending Balance	1,893,634	1,548,034	-	-	-	-	-	-
286		1,926,791	2,341,782	2,015,497	1.00	-	1,205,500	1,205,500	1,205,500
287	1121 - Mi/Jr High Prog (7-8)	-	-	3,877	-	-	3,877	3,877	3,877
	1131 - High Schl Prog (9-12)	253	-	-	-	-	-	-	-
	7000 - Ending Balance	3,877	3,877	-	-	-	-	-	-
287		4,130	3,877	3,877	-	-	3,877	3,877	3,877
288	1410 - K-6 Summer Programs	59,231	88,747	92,118	-	-	77,837	77,837	77,837
	1420 - JUNIOR HS Summer Programs	32,751	-	-	-	-	-	-	-
	2520 - Fiscal Services	3,480	2,734	3,591	-	-	3,269	3,269	3,269
	2550 - Student Transportation	583	-	-	-	-	-	-	-
288		96,046	91,481	95,710	-	-	81,106	81,106	81,106

KLAMATH COUNTY SCHOOL DISTRICT

Functions Overview
July 1, 2025 to June 30, 2026

Fund	Fund / Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
290	2520 - Fiscal Services	3,325	-	-	-	-	-	-	-
	3100 - Food Service	91,896	-	-	-	-	-	-	-
290		95,221	-	-	-	-	-	-	-
291	1111 - Primary Prog (K-6)	1,533	1,857	884	-	-	556	556	556
	1121 - Mi/Jr High Prog (7-8)	-	428	884	-	-	556	556	556
	1131 - High Schl Prog (9-12)	-	428	884	-	-	556	556	556
	7000 - Ending Balance	4,157	1,557	-	-	-	-	-	-
291		5,690	4,271	2,653	-	-	1,668	1,668	1,668
292	1283 - Falcon Heights Academy	158,146	425,806	343,028	1.60	1.60	359,617	359,617	359,617
	2410 - Office of the Principal	73,979	78,611	81,972	1.00	1.00	87,827	87,827	87,827
	7000 - Ending Balance	504,416	447,444	-	-	-	-	-	-
292		736,541	951,860	425,000	2.60	2.60	447,444	447,444	447,444
293	2190 - Student Service Direction	52,720	60,280	74,000	-	0.37	77,000	77,000	77,000
293		52,720	60,280	74,000	-	0.37	77,000	77,000	77,000
294	1111 - Primary Prog (K-6)	-	57	-	-	-	-	-	-
	1140 - Pre K Program	104,785	173,780	181,112	2.80	2.80	289,350	289,350	289,350
	2520 - Fiscal Services	3,981	6,581	7,192	-	-	12,150	12,150	12,150
294		108,766	180,418	188,304	2.80	2.80	301,500	301,500	301,500
295	3100 - Food Service	-	32,618	-	-	-	-	-	-
295		-	32,618	-	-	-	-	-	-
296	3100 - Food Service	-	58,917	-	-	-	26,817	26,817	26,817
296		-	58,917	-	-	-	26,817	26,817	26,817
297	4150 - Bldg Acquisition	1,725,682	1,588,515	4,909,050	-	-	2,255,496	2,255,496	2,255,496
	7000 - Ending Balance	25,000	-210,867	-	-	-	-	-	-
297		1,750,683	1,377,648	4,909,050	-	-	2,255,496	2,255,496	2,255,496

KLAMATH COUNTY SCHOOL DISTRICT

Functions Overview
July 1, 2025 to June 30, 2026

Fund	Fund / Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
299	5200 - Transfer of Funds	-	475,000	500,000	-	-	884,000	884,000	884,000
299		-	475,000	500,000	-	-	884,000	884,000	884,000
Overall		38,836,655	40,352,665	39,505,323	161.00	178.34	34,571,902	34,571,902	34,571,902

Functions by Account Code

July 1, 2025 to June 30, 2026

KLAMATH COUNTY SCHOOL DISTRICT

Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
111	LIC SALARIES	5,644,781	5,986,321	5,843,980	6,335,319	6,335,319	6,335,319
112	CLASS SALARIES	2,745,433	2,759,463	2,970,776	3,107,957	3,107,957	3,107,957
113	ADMINISTRATORS	699,535	526,965	664,209	700,015	700,015	700,015
114	MGR CLASSIFIED	116,984	96,824	101,225	108,456	108,456	108,456
119	SUMMER EMPLOYEES	350,242	299,408	938,540	805,039	805,039	805,039
121	SUB LICENSED	101	675	-	-	-	-
122	SUB CLASSIFIED	62,070	84,697	46,303	90,000	90,000	90,000
130	OVERTIME SALARY	7,494	7,166	-	-	-	-
132	STIPEND-REMOTE LOCATION	8,600	11,000	11,000	35,780	35,780	35,780
133	STIPEND-TOP OF SCALE	18,534	25,257	27,281	31,412	31,412	31,412
134	STIPEND-CAFETERIA	1,500	1,500	-	-	-	-
135	STIPEND-SPECIAL ED	23,204	51,760	33,794	44,635	44,635	44,635
136	EXTRA BUS TRIPS	122	4,967	-	-	-	-
137	EXTRA DUTY/HOURLY	379,282	457,969	346,888	456,627	456,627	456,627
140	STIPEND-ADVISORS	18,052	17,583	12,781	15,911	15,911	15,911
142	STIPEND-HEAD TEACHER	3,763	3,876	3,993	-	-	-
148	TAXABLE MEALS	0	30	-	-	-	-
149	STIPEND-SMILE	850	7,900	7,900	3,400	3,400	3,400
150	NEW HIRE LONGEVITY STIPEN	-	15,667	-	-	-	-
151	CATERING EXTRA DUTY	1,983	2,137	-	-	-	-
152	STIPEND - NEW HIRE	-	83	-	-	-	-
153	HOUSING STIPEND	-	-	-	43,100	43,100	43,100
190	OTHER SALARIES	606,487	3,717	-	-	-	-
210	PERS DISTRICT T1/T2	771,501	642,062	593,600	561,759	561,759	561,759
212	PERS PICKUP 6%	580,844	563,645	631,677	632,877	632,877	632,877
216	PERS DISTRICT OPSPR	1,709,916	1,884,212	2,224,501	2,326,104	2,326,104	2,326,104
220	SOC SEC ADMIN	788,371	763,289	821,901	846,442	846,442	846,442
231	WRKRS COMP	64,433	71,935	75,727	72,838	72,838	72,838
232	UNEMPLOY COMP	42,025	34,373	33,095	10,687	10,687	10,687
233	PAID FAMILY MED LEAVE INS	-	38,959	43,499	42,748	42,748	42,748
240	MEDICAL	1,454,180	1,458,798	1,389,427	1,603,872	1,603,872	1,603,872
241	VISION	69,028	69,343	68,690	71,802	71,802	71,802

Functions by Account Code

July 1, 2025 to June 30, 2026

KLAMATH COUNTY SCHOOL DISTRICT

Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
242	DISABILITY	11,899	13,411	12,531	13,012	13,012	13,012
243	DENTAL	218,897	220,768	219,783	237,918	237,918	237,918
244	HEALTH SAVINGS PLAN	1,138	2,734	2,808	4,680	4,680	4,680
245	LIFE INSURANCE	1,790	1,390	5,694	5,921	5,921	5,921
246	HRA (HLTH REIMBURSEMENT)	1,784	4,715	-	-	-	-
270	POST RETIREMENT MEDICAL	29,778	13,856	14,555	7,371	7,371	7,371
273	POST RETIREMNT DENTAL	3,173	696	677	557	557	557
290	OTHER BENEFIT COSTS	4,910	6,350	6,346	5,185	5,185	5,185
310	INST/PROF/TECH SERVICES	293,958	440,399	1,194,260	397,488	397,488	397,488
311	INSTRUCTION SERVICES	264,231	145,454	382,500	156,750	156,750	156,750
318	PROF & IMPR NON-INSTR	250,068	125,857	624,616	192,500	192,500	192,500
319	OTHER INSTR SERVICES	17,540	20,195	-	-	-	-
322	REPAIR & MAINT SERVICE	82,137	71,779	77,000	67,000	67,000	67,000
324	RENTALS	26,798	72,977	64,700	58,000	58,000	58,000
326	BUILDING FUEL	-	2,709	-	-	-	-
328	GARBAGE	143	-	-	-	-	-
341	IN-DIST TRAVEL	30,997	42,885	38,277	40,750	40,750	40,750
342	OUT-DIST TRAVEL	188,397	265,234	204,770	135,070	135,070	135,070
343	STUDENT OUT-DIST-TRVL	80,788	50,572	87,689	135,700	135,700	135,700
351	TELEPHONE	14,130	2,380	-	800	800	800
353	POSTAGE	8,316	3,673	5,000	3,000	3,000	3,000
354	ADVERTISING	1,289	183	-	-	-	-
355	PRINTING BINDING	-	588	600	-	-	-
370	TUITION	69,391	83,336	153,241	167,741	167,741	167,741
371	TUITION W/IN STATE	-	3,794	-	-	-	-
373	TUITION PRIVATE	305,933	243,797	228,878	222,810	222,810	222,810
374	OTHER TUITION	-	89	58,472	61,638	61,638	61,638
380	NON-INSTR PROF/TECH	10,535	10,700	6,500	14,000	14,000	14,000
383	ARCH/ENG SERVICES	794,661	489,412	518,775	162,630	162,630	162,630
386	DATA PROCESSING SRVS	7,598	6,537	6,750	6,750	6,750	6,750
389	OTHER NON-INSTR PROF/TECH	18,434	2,318	20,000	-	-	-
390	OTH GEN PROF TECH SRVS	703,819	424,601	904,212	304,809	304,809	304,809

Functions by Account Code

July 1, 2025 to June 30, 2026

KLAMATH COUNTY SCHOOL DISTRICT

Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
392	OTHR SERVICES - PHOTOCOPY	7,037	17	150	150	150	150
410	CONSUMABLE SUPPLIES	2,277,196	2,577,454	4,753,772	4,699,909	4,699,909	4,699,909
413	FOOD SUPPLIES	46,557	49,824	100,774	53,535	53,535	53,535
414	DONATED COMMODITIES	390,511	289,710	351,007	333,219	333,219	333,219
417	TIRES	-	850	-	-	-	-
419	FUEL - TRANSPORTATION	5,538	5,709	7,500	7,500	7,500	7,500
420	TEXTBOOKS - NEW	723,584	120,520	20,000	127,500	127,500	127,500
421	TEXTBOOKS - TCHR MANUALS	30,225	3,471	-	8,500	8,500	8,500
422	TEXTBOOKS - REPLACEMENT	2,443	2,967	3,500	-	-	-
427	TEXTBOOK ORIENTED MATERLS	28,531	125,639	90,000	38,750	38,750	38,750
430	LIBRARY BOOKS	248,377	59,211	25,634	5,634	5,634	5,634
440	PERIODICALS	-	2,148	-	5,250	5,250	5,250
450	FOOD (FOOD SERV ONLY)	1,881,514	2,214,766	2,025,418	2,333,421	2,333,421	2,333,421
451	CATERING FOOD SUPPLIES	2,211	3,002	10,000	3,500	3,500	3,500
460	NONCONSUM ITEMS	1,082,355	1,164,347	1,216,426	770,795	770,795	770,795
470	COMPUTER SOFTWR	256,814	408,212	781,000	261,890	261,890	261,890
480	COMPUTER HDW	851,318	167,611	23,000	322,000	322,000	322,000
520	BLDG ACQUISITION/IMPRVMNT	3,732,270	9,326,329	6,837,883	3,393,496	3,393,496	3,393,496
530	GROUNDS IMPROVEMENT	1,156,777	21,413	47,300	32,919	32,919	32,919
540	DEPRECIABLE EQUIPMENT	41,904	27,279	-	30,000	30,000	30,000
541	INITIAL ADDTL EQUIP	76,232	11,447	-	53,325	53,325	53,325
542	REPLACEMENT EQUIP	554,379	171,386	38,506	46,817	46,817	46,817
550	DEPREC TECH EQUIP	-	-	4,449	-	-	-
620	INTEREST	723	1,995	450	500	500	500
640	DUES AND FEES	90,912	191,207	46,050	40,532	40,532	40,532
654	STUDENT INS PREM	1,539	-	-	-	-	-
659	OTHR INS/JUDGEMENTS	6,547	39,380	-	-	-	-
670	TAXES/LICENSES	9,886	-	-	-	-	-
690	GRANT INDIRECT CHG	526,682	443,233	637,766	508,736	508,736	508,736
710	TRANSFERS OUT	112,191	718,674	755,317	1,145,162	1,145,162	1,145,162
820	RESERVED FOR NEXT YEAR	5,080,556	3,539,894	-	-	-	-
Summary		38,836,655	40,352,665	39,505,323	34,571,902	34,571,902	34,571,902

FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2025 - 2026 Budget

202 & 203 Title I A

Fund Description:

Improving the academic achievement of the disadvantaged.

Special Notes:

Fund 203 is for History only

Revenue Budget
July 1, 2025 to June 30, 2026
Fund 202

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
202	R4500	RESTR REV FED GOV TO STAT	2,336,640	2,586,922	4,503,583	2,863,003	2,863,003	2,863,003

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
202	R5400	RESOURCES BEG FUND BAL	-	-	-	200,000	200,000	200,000
202			2,336,640	2,586,922	4,503,583	3,063,003	3,063,003	3,063,003

Functions by Account Code

Budget 2025-26

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
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	500,000	0.0	0.0	-	-	-
	Total Function 1111			124	206,319	500,000			-	-	-
	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	-	-	63,804	0.0	0.0	-	-	-
		413	FOOD SUPPLIES	387	-	5,000	0.0	0.0	-	-	-
	Total Function 1140			2,711	-	68,804			-	-	-
	1272	111	LIC SALARIES	562,187	690,572	853,526	10.5	8.5	713,750	713,750	713,750
		112	CLASS SALARIES	347,410	395,034	473,123	17.7	18.4	507,628	507,628	507,628
		122	SUB CLASSIFIED	1,491	-	-	0.0	0.0	-	-	-
		130	OVERTIME SALARY	-	96	-	0.0	0.0	-	-	-
		132	STIPEND-REMOTE LOCATION	-	800	800	0.0	0.0	3,960	3,960	3,960
		133	STIPEND-TOP OF SCALE	2,100	4,800	4,800	0.0	0.0	6,400	6,400	6,400
		137	EXTRA DUTY/HOURLY	8,002	5,684	-	0.0	0.0	-	-	-
		140	STIPEND-ADVISORS	-	200	-	0.0	0.0	-	-	-
		150	NEW HIRE LONGEVITY STIPEN	-	4,000	-	0.0	0.0	-	-	-
		153	HOUSING STIPEND	-	-	-	0.0	0.0	9,600	9,600	9,600
		190	OTHER SALARIES	-	1,000	-	0.0	0.0	-	-	-

KLAMATH COUNTY SCHOOL DISTRICT

Functions by Account Code
Budget 2025-26

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
202	1272	210	PERS DISTRICT T1/T2	58,678	32,229	33,417	0.0	0.0	36,375	36,375	36,375
		212	PERS PICKUP 6%	47,981	60,491	79,935	0.0	0.0	74,480	74,480	74,480
		216	PERS DISTRICT OPSPR	149,062	223,402	303,450	0.0	0.0	296,723	296,723	296,723
		220	SOC SEC ADMIN	66,740	79,505	101,938	0.0	0.0	94,983	94,983	94,983
		231	WRKRS COMP	2,847	4,143	5,187	0.0	0.0	4,387	4,387	4,387
		232	UNEMPLOY COMP	3,609	3,694	3,997	0.0	0.0	1,241	1,241	1,241
		233	PAID FAMILY MED LEAVE INS	-	4,404	5,129	0.0	0.0	4,965	4,965	4,965
		240	MEDICAL	115,878	196,255	232,669	0.0	0.0	187,509	187,509	187,509
		241	VISION	6,408	6,893	9,522	0.0	0.0	8,822	8,822	8,822
		242	DISABILITY	1,127	1,507	1,808	0.0	0.0	1,545	1,545	1,545
		243	DENTAL	21,301	25,130	33,304	0.0	0.0	28,865	28,865	28,865
		245	LIFE INSURANCE	-	59	353	0.0	0.0	-	-	-
		270	POST RETIREMENT MEDICAL	9,666	-	-	0.0	0.0	-	-	-
		273	POST RETIREMNT DENTAL	694	-	-	0.0	0.0	-	-	-
		310	INST/PROF/TECH SERVICES	-	7,062	101,500	0.0	0.0	125,000	125,000	125,000
		311	INSTRUCTION SERVICES	3,406	8,276	10,000	0.0	0.0	12,500	12,500	12,500
		341	IN-DIST TRAVEL	-	-	-	0.0	0.0	1,500	1,500	1,500
		342	OUT-DIST TRAVEL	-	620	1,000	0.0	0.0	15,000	15,000	15,000
		353	POSTAGE	3,477	-	-	0.0	0.0	750	750	750
		410	CONSUMABLE SUPPLIES	117,436	143,418	203,804	0.0	0.0	277,296	277,296	277,296
		413	FOOD SUPPLIES	186	2,711	20,000	0.0	0.0	3,000	3,000	3,000
		421	TEXTBOOKS - TCHR MANUALS	-	718	-	0.0	0.0	7,500	7,500	7,500
		427	TEXTBOOK ORIENTED MATERLS	-	-	-	0.0	0.0	2,000	2,000	2,000
		430	LIBRARY BOOKS	-	334	-	0.0	0.0	3,000	3,000	3,000
		440	PERIODICALS	-	2,148	-	0.0	0.0	4,000	4,000	4,000
		460	NONCONSUM ITEMS	102,280	69,739	59,794	0.0	0.0	182,634	182,634	182,634
		470	COMPUTER SOFTWR	27,689	126,793	200,000	0.0	0.0	200,000	200,000	200,000
		480	COMPUTER HDW	43,683	13,520	-	0.0	0.0	-	-	-
		640	DUES AND FEES	1,071	353	-	0.0	0.0	4,900	4,900	4,900
		Total Function 1272		1,704,409	2,115,591	2,739,057			2,820,314	2,820,314	2,820,314
	2110	343	STUDENT OUT-DIST-TRVL	1,165	-	-	0.0	0.0	-	-	-

Functions by Account Code
Budget 2025-26

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
202	2110	351	TELEPHONE	184	-	-	0.0	0.0	-	-	-
		390	OTH GEN PROF TECH SRVS	44,967	4,500	5,000	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	771	58	500	0.0	0.0	-	-	-
		480	COMPUTER HDW	2,229	-	-	0.0	0.0	-	-	-
		640	DUES AND FEES	1,346	-	-	0.0	0.0	-	-	-
	Total Function 2110			50,662	4,558	5,500			-	-	-
	2119	390	OTH GEN PROF TECH SRVS	-	10,500	15,000	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	-	706	38,805	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	-	19	500	0.0	0.0	-	-	-
	Total Function 2119			-	11,225	54,305			-	-	-
	2190	410	CONSUMABLE SUPPLIES	-	4,543	-	0.0	0.0	-	-	-
	Total Function 2190			-	4,543	-			-	-	-
	2210	421	TEXTBOOKS - TCHR MANUALS	-	1,505	-	0.0	0.0	-	-	-
	Total Function 2210			-	1,505	-			-	-	-
	2240	137	EXTRA DUTY/HOURLY	50,501	85,237	-	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	1,836	2,658	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	2,529	4,846	-	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	8,555	17,923	-	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	3,845	6,515	-	0.0	0.0	-	-	-
		231	WRKRS COMP	158	312	-	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	180	261	-	0.0	0.0	-	-	-
		233	PAID FAMILY MED LEAVE INS	-	74	-	0.0	0.0	-	-	-
		310	INST/PROF/TECH SERVICES	261,816	8,991	500,000	0.0	0.0	100,000	100,000	100,000
		318	PROF & IMPR NON-INSTR	33,600	-	400,000	0.0	0.0	-	-	-
		324	RENTALS	-	1,275	-	0.0	0.0	-	-	-
		341	IN-DIST TRAVEL	3,340	-	-	0.0	0.0	-	-	-
		342	OUT-DIST TRAVEL	53,175	9,021	3,500	0.0	0.0	10,000	10,000	10,000
		410	CONSUMABLE SUPPLIES	3,875	-	-	0.0	0.0	-	-	-
		440	PERIODICALS	-	-	-	0.0	0.0	750	750	750
		460	NONCONSUM ITEMS	219	3,321	-	0.0	0.0	-	-	-
	Total Function 2240			423,631	140,436	903,500			110,750	110,750	110,750

Functions by Account Code

Budget 2025-26

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
202	2520	690	GRANT INDIRECT CHG	99,380	86,392	110,917	0.0	0.0	123,439	123,439	123,439
	Total Function 2520			99,380	86,392	110,917			123,439	123,439	123,439
	3390	130	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	-	-	-
		212	PERS PICKUP 6%	180	-	-	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	-	765	1,500	0.0	0.0	4,000	4,000	4,000
		353	POSTAGE	2,145	-	-	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	38,674	9,585	110,000	0.0	0.0	2,000	2,000	2,000
		413	FOOD SUPPLIES	7,004	6,004	10,000	0.0	0.0	2,500	2,500	2,500
		451	CATERING FOOD SUPPLIES	2,211	-	-	0.0	0.0	-	-	-
		480	COMPUTER HDW	1,367	-	-	0.0	0.0	-	-	-
	Total Function 3390			55,723	16,354	121,500			8,500	8,500	8,500
Total Fund 202				2,336,640	2,586,922	4,503,583			3,063,003	3,063,003	3,063,003

Revenue Budget
July 1, 2025 to June 30, 2026
Fund 203

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
203	R4500	RESTR REV FED GOV TO STAT	272,149	-	-	-	-	-
203			272,149	-	-	-	-	-

Functions by Account Code

Budget 2025-26

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
203	1272	410	CONSUMABLE SUPPLIES	11,198	-	-	0.0	0.0	-	-	-
		430	LIBRARY BOOKS	248,213	-	-	0.0	0.0	-	-	-
	Total Function 1272			259,411	-	-			-	-	-
	2520	690	GRANT INDIRECT CHG	12,738	-	-	0.0	0.0	-	-	-
		Total Function 2520			12,738	-	-			-	-
	Total Fund 203				272,149	0	0			0	0

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2025 - 2026 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:

Revenue Budget
July 1, 2025 to June 30, 2026
Fund 205

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
205	R4500	RESTR REV FED GOV TO STAT	51,046	254,765	275,959	182,309	182,309	182,309
205			51,046	254,765	275,959	182,309	182,309	182,309

Functions by Account Code
Budget 2025-26

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
205	1111	137	EXTRA DUTY/HOURLY	-	5,051	10,988	0.0	0.0	20,000	20,000	20,000
		212	PERS PICKUP 6%	-	237	659	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	-	988	2,750	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	-	371	841	0.0	0.0	-	-	-
		231	WRKRS COMP	-	18	39	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	-	16	33	0.0	0.0	-	-	-
		233	PAID FAMILY MED LEAVE INS	-	20	44	0.0	0.0	-	-	-
		310	INST/PROF/TECH SERVICES	-	3,375	5,000	0.0	0.0	5,000	5,000	5,000
		342	OUT-DIST TRAVEL	-	3,694	3,000	0.0	0.0	-	-	-
		343	STUDENT OUT-DIST-TRVL	-	-	-	0.0	0.0	750	750	750
		410	CONSUMABLE SUPPLIES	-	8,877	40,568	0.0	0.0	5,000	5,000	5,000
		413	FOOD SUPPLIES	-	1,480	1,500	0.0	0.0	750	750	750
		460	NONCONSUM ITEMS	-	3,569	-	0.0	0.0	15,000	15,000	15,000
		480	COMPUTER HDW	-	8,432	-	0.0	0.0	-	-	-
		Total Function 1111		-	36,129	65,422			46,500	46,500	46,500
	1121	310	INST/PROF/TECH SERVICES	-	5,009	7,500	0.0	0.0	7,500	7,500	7,500
		343	STUDENT OUT-DIST-TRVL	-	-	-	0.0	0.0	500	500	500
		410	CONSUMABLE SUPPLIES	1,277	3,212	38,998	0.0	0.0	7,500	7,500	7,500
		421	TEXTBOOKS - TCHR MANUALS	-	-	-	0.0	0.0	1,000	1,000	1,000
		427	TEXTBOOK ORIENTED MATERLS	-	-	-	0.0	0.0	500	500	500
		460	NONCONSUM ITEMS	-	781	1,000	0.0	0.0	15,000	15,000	15,000
		480	COMPUTER HDW	-	945	2,500	0.0	0.0	-	-	-
		Total Function 1121		1,277	9,948	49,998			32,000	32,000	32,000
	1131	310	INST/PROF/TECH SERVICES	-	15,027	20,000	0.0	0.0	20,000	20,000	20,000
		410	CONSUMABLE SUPPLIES	-	-	29,997	0.0	0.0	7,500	7,500	7,500
		Total Function 1131		-	15,027	49,997			27,500	27,500	27,500
	1283	342	OUT-DIST TRAVEL	-	51,612	-	0.0	0.0	5,000	5,000	5,000
		410	CONSUMABLE SUPPLIES	-	-	-	0.0	0.0	7,500	7,500	7,500
		413	FOOD SUPPLIES	-	823	-	0.0	0.0	7,500	7,500	7,500
		Total Function 1283		-	52,435	-			20,000	20,000	20,000

Functions by Account Code

Budget 2025-26

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
205	2211	460	NONCONSUM ITEMS	-	14,995	-	0.0	0.0	-	-	-
	Total Function 2211			-	14,995	-			-	-	-
	2240	137	EXTRA DUTY/HOURLY	62	606	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	4	36	-	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	15	152	-	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	5	46	-	0.0	0.0	-	-	-
		231	WRKRS COMP	0	2	-	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	0	2	-	0.0	0.0	-	-	-
		233	PAID FAMILY MED LEAVE INS	-	2	-	0.0	0.0	-	-	-
		310	INST/PROF/TECH SERVICES	150	-	-	0.0	0.0	-	-	-
		342	OUT-DIST TRAVEL	47,684	113,870	100,000	0.0	0.0	33,212	33,212	33,212
		410	CONSUMABLE SUPPLIES	-	880	-	0.0	0.0	7,500	7,500	7,500
		420	TEXTBOOKS - NEW	-	-	-	0.0	0.0	7,500	7,500	7,500
		427	TEXTBOOK ORIENTED MATERLS	-	-	-	0.0	0.0	750	750	750
	Total Function 2240			47,919	115,597	100,000			48,962	48,962	48,962
	2410	480	COMPUTER HDW	-	3,130	-	0.0	0.0	-	-	-
	Total Function 2410			-	3,130	-			-	-	-
	2520	690	GRANT INDIRECT CHG	1,850	7,505	10,542	0.0	0.0	7,347	7,347	7,347
	Total Function 2520			1,850	7,505	10,542			7,347	7,347	7,347
	Total Fund 205			51,046	254,765	275,959			182,309	182,309	182,309

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2025 - 2026 Budget

207 Department of Human Services - DHS Tutoring (History Only)

Fund Description:

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

Special Notes:

Revenue Budget
July 1, 2025 to June 30, 2026
Fund 207

3000 - Revenue From State Sources

Fund	Rev Acct	Rev Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
207	R3299	RESTR GRANTS OTHER	520	2,393	4,977	-	-	-
207			520	2,393	4,977	-	-	-

Functions by Account Code
Budget 2025-26

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
207	1111	137	EXTRA DUTY/HOURLY	377	-	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	23	-	-	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	89	-	-	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	28	-	-	0.0	0.0	-	-	-
		231	WRKRS COMP	1	-	-	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	2	-	-	0.0	0.0	-	-	-
		Total Function 1111			520	-	-			-	-
	2211	137	EXTRA DUTY/HOURLY	-	1,659	3,562	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	-	112	214	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	-	467	892	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	-	134	272	0.0	0.0	-	-	-
		231	WRKRS COMP	-	7	13	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	-	7	11	0.0	0.0	-	-	-
		233	PAID FAMILY MED LEAVE INS	-	7	14	0.0	0.0	-	-	-
	Total Function 2211			-	2,393	4,977			-	-	-
Total Fund 207			520	2,393	4,977			0	0	0	

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2025 - 2026 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:

Revenue Budget
July 1, 2025 to June 30, 2026
Fund 208

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
208	R4500	RESTR REV FED GOV TO STAT	53,882	64,760	55,000	115,134	115,134	115,134
208			53,882	64,760	55,000	115,134	115,134	115,134

Functions by Account Code

Budget 2025-26

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
208	1291	410	CONSUMABLE SUPPLIES	554	-	-	0.0	0.0	-	-	-
	Total Function 1291			554	-	-			-	-	-
	1293	137	EXTRA DUTY/HOURLY	18,775	23,338	26,460	0.0	0.0	47,000	47,000	47,000
		140	STIPEND-ADVISORS	1,600	-	-	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	670	1,913	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	1,195	1,204	1,588	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	4,130	3,855	6,623	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	1,497	1,715	2,024	0.0	0.0	-	-	-
		231	WRKRS COMP	61	103	93	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	80	83	79	0.0	0.0	-	-	-
		233	PAID FAMILY MED LEAVE INS	-	93	106	0.0	0.0	-	-	-
		341	IN-DIST TRAVEL	-	-	5,027	0.0	0.0	13,000	13,000	13,000
		410	CONSUMABLE SUPPLIES	6,782	4,367	3,000	0.0	0.0	30,000	30,000	30,000
		413	FOOD SUPPLIES	2,621	-	-	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	454	-	-	0.0	0.0	15,000	15,000	15,000
		470	COMPUTER SOFTWR	11,550	-	10,000	0.0	0.0	10,134	10,134	10,134
		480	COMPUTER HDW	-	12,950	-	0.0	0.0	-	-	-
		Total Function 1293			49,416	49,621	55,000			115,134	115,134
	2550	137	EXTRA DUTY/HOURLY	1,799	1,123	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	95	36	-	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	376	151	-	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	136	85	-	0.0	0.0	-	-	-
		231	WRKRS COMP	43	47	-	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	7	4	-	0.0	0.0	-	-	-
		233	PAID FAMILY MED LEAVE INS	-	4	-	0.0	0.0	-	-	-
		341	IN-DIST TRAVEL	-	13,686	-	0.0	0.0	-	-	-
	Total Function 2550			2,457	15,138	-			-	-	-
	3390	413	FOOD SUPPLIES	1,456	-	-	0.0	0.0	-	-	-
	Total Function 3390			1,456	-	-			-	-	-
	Total Fund 208			53,882	64,760	55,000			115,134	115,134	115,134

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2025 - 2026 Budget

209 Migrant Summer School Title IC

Fund Description:

Provide migrant summer school for K – 12 aged children.

Special Notes:

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

Revenue Budget
July 1, 2025 to June 30, 2026
Fund 209

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
209	R4500	RESTR REV FED GOV TO STAT	170,987	157,310	113,032	119,000	119,000	119,000

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
209	R5200	INTERFUND TRANSFERS	-	-	14,884	-	-	-
209			170,987	157,310	127,916	119,000	119,000	119,000

KLAMATH COUNTY SCHOOL DISTRICT

Functions by Account Code **Budget 2025-26**

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
209	1293	310	INST/PROF/TECH SERVICES	-	3,500	-	0.0	0.0	2,500	2,500	2,500
		341	IN-DIST TRAVEL	-	-	4,000	0.0	0.0	-	-	-
		390	OTH GEN PROF TECH SRVS	-	-	3,000	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	5,754	1,227	8,000	0.0	0.0	-	-	-
	Total Function 1293			5,754	4,727	15,000			2,500	2,500	2,500
	1410	410	CONSUMABLE SUPPLIES	41	-	-	0.0	0.0	-	-	-
	Total Function 1410			41	-	-			-	-	-
	1460	119	SUMMER EMPLOYEES	87,234	102,417	48,083	0.0	0.0	77,758	77,758	77,758
		210	PERS DISTRICT T1/T2	8,528	8,887	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	5,234	6,145	2,885	0.0	0.0	4,665	4,665	4,665
		216	PERS DISTRICT OPSPR	13,152	17,654	12,035	0.0	0.0	20,621	20,621	20,621
		220	SOC SEC ADMIN	6,646	7,810	3,678	0.0	0.0	5,948	5,948	5,948
		231	WRKRS COMP	270	373	170	0.0	0.0	244	244	244
		232	UNEMPLOY COMP	332	300	144	0.0	0.0	78	78	78
		233	PAID FAMILY MED LEAVE INS	-	-	192	0.0	0.0	311	311	311
		311	INSTRUCTION SERVICES	765	1,299	-	0.0	0.0	-	-	-
		341	IN-DIST TRAVEL	12	10	-	0.0	0.0	-	-	-
		343	STUDENT OUT-DIST-TRVL	-	-	-	0.0	0.0	6,874	6,874	6,874
		373	TUITION PRIVATE	1,200	-	-	0.0	0.0	-	-	-
		389	OTHER NON-INSTR PROF/TECH	14,430	-	-	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	4,214	1,498	-	0.0	0.0	-	-	-
		413	FOOD SUPPLIES	1,767	-	-	0.0	0.0	-	-	-
	Total Function 1460			143,784	146,392	67,187			116,500	116,500	116,500
	2542	119	SUMMER EMPLOYEES	-	-	12,781	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	-	-	767	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	-	-	3,199	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	-	-	978	0.0	0.0	-	-	-
		231	WRKRS COMP	-	-	45	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	-	-	38	0.0	0.0	-	-	-
		233	PAID FAMILY MED LEAVE INS	-	-	51	0.0	0.0	-	-	-
	Total Function 2542			-	-	17,860			-	-	-
	2550	119	SUMMER EMPLOYEES	5,687	4,344	19,945	0.0	0.0	-	-	-

Functions by Account Code
Budget 2025-26

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
209	2550	212	PERS PICKUP 6%	341	238	1,197	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	1,349	992	4,992	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	435	332	1,526	0.0	0.0	-	-	-
		231	WRKRS COMP	18	16	70	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	23	13	60	0.0	0.0	-	-	-
		233	PAID FAMILY MED LEAVE INS	-	-	80	0.0	0.0	-	-	-
		343	STUDENT OUT-DIST-TRVL	13,555	256	-	0.0	0.0	-	-	-
	Total Function 2550			21,408	6,191	27,870			-	-	-
Total Fund 209				170,987	157,310	127,916			119,000	119,000	119,000

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2025 - 2026 Budget

211 Latino Student Union – LSU (History Only)

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 Lost River High School and Mazama High School.

Special Notes:

Revenue Budget
July 1, 2025 to June 30, 2026
Fund 211

1000 - Revenue from Local Sources

Fund	Rev Acct	Rev Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
211	R1920	CONTR/DON PRIVATE SOURCES	-	5,576	-	-	-	-

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
211	R4500	RESTR REV FED GOV TO STAT	-	-	6,000	-	-	-

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
211	R5200	INTERFUND TRANSFERS	-	-	1,833	-	-	-
211			-	5,576	7,833	-	-	-

Functions by Account Code
Budget 2025-26

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
211	1293	149	STIPEND-SMILE	-	4,500	4,500	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	-	-	270	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	-	-	1,126	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	-	-	344	0.0	0.0	-	-	-
		231	WRKRS COMP	-	-	61	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	-	-	14	0.0	0.0	-	-	-
		233	PAID FAMILY MED LEAVE INS	-	-	18	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	-	914	750	0.0	0.0	-	-	-
		413	FOOD SUPPLIES	-	162	750	0.0	0.0	-	-	-
	Total Function 1293			-	5,576	7,833			-	-	-
Total Fund 211			0	5,576	7,833			0	0	0	

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2025 - 2026 Budget

212 IDEA Part B 611

Fund Description:

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

Special Notes:

Revenue Budget
July 1, 2025 to June 30, 2026
Fund 212

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
212	R4500	RESTR REV FED GOV TO STAT	1,217,588	1,824,212	1,468,463	1,682,819	1,682,819	1,682,819

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
212	R5200	INTERFUND TRANSFERS	-	-	-	261,244	261,244	261,244
212			1,217,588	1,824,212	1,468,463	1,944,063	1,944,063	1,944,063

Functions by Account Code

Budget 2025-26

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
212	1250	111	LIC SALARIES	564,409	864,477	687,042	10.0	14.0	1,065,230	1,065,230	1,065,230
		121	SUB LICENSED	75	179	-	0.0	0.0	-	-	-
		132	STIPEND-REMOTE LOCATION	-	-	-	0.0	0.0	4,000	4,000	4,000
		133	STIPEND-TOP OF SCALE	-	2,400	1,600	0.0	0.0	800	800	800
		135	STIPEND-SPECIAL ED	19,754	40,132	29,801	0.0	0.0	44,635	44,635	44,635
		137	EXTRA DUTY/HOURLY	2,003	5,912	-	0.0	0.0	1,570	1,570	1,570
		140	STIPEND-ADVISORS	4,000	4,400	-	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	-	917	-	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	7,559	19,615	-	0.0	0.0	29,174	29,174	29,174
		212	PERS PICKUP 6%	33,136	53,061	43,137	0.0	0.0	67,004	67,004	67,004
		216	PERS DISTRICT OPSPR	124,315	203,738	179,952	0.0	0.0	270,108	270,108	270,108
		220	SOC SEC ADMIN	43,544	68,537	54,999	0.0	0.0	86,388	86,388	86,388
		231	WRKRS COMP	1,787	3,409	2,870	0.0	0.0	3,992	3,992	3,992
		232	UNEMPLOY COMP	2,339	3,094	2,157	0.0	0.0	1,117	1,117	1,117
		233	PAID FAMILY MED LEAVE INS	-	3,718	2,876	0.0	0.0	4,467	4,467	4,467
		240	MEDICAL	85,415	134,416	75,368	0.0	0.0	206,880	206,880	206,880
		241	VISION	3,608	5,755	4,373	0.0	0.0	6,646	6,646	6,646
		242	DISABILITY	1,222	2,052	1,494	0.0	0.0	2,203	2,203	2,203
		243	DENTAL	13,243	21,360	15,519	0.0	0.0	24,659	24,659	24,659
		244	HEALTH SAVINGS PLAN	936	936	936	0.0	0.0	1,872	1,872	1,872
		290	OTHER BENEFIT COSTS	-	500	500	0.0	0.0	500	500	500
		311	INSTRUCTION SERVICES	14,884	44,475	305,000	0.0	0.0	55,000	55,000	55,000
		460	NONCONSUM ITEMS	3,030	-	-	0.0	0.0	-	-	-
	Total Function 1250			925,259	1,487,163	1,407,624			1,876,245	1,876,245	1,876,245
	2190	111	LIC SALARIES	157,280	164,265	-	0.0	0.0	-	-	-
		133	STIPEND-TOP OF SCALE	-	1,000	-	0.0	0.0	-	-	-
		135	STIPEND-SPECIAL ED	3,449	7,752	-	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	24,994	27,242	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	9,644	10,441	-	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	16,028	19,091	-	0.0	0.0	-	-	-

Functions by Account Code
Budget 2025-26

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
212	2190	220	SOC SEC ADMIN	11,929	12,926	-	0.0	0.0	-	-	-
		231	WRKRS COMP	474	630	-	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	621	575	-	0.0	0.0	-	-	-
		233	PAID FAMILY MED LEAVE INS	-	696	-	0.0	0.0	-	-	-
		240	MEDICAL	20,892	21,837	-	0.0	0.0	-	-	-
		241	VISION	869	844	-	0.0	0.0	-	-	-
		242	DISABILITY	320	374	-	0.0	0.0	-	-	-
		243	DENTAL	1,815	1,838	-	0.0	0.0	-	-	-
		290	OTHER BENEFIT COSTS	-	1,000	-	0.0	0.0	-	-	-
	Total Function 2190			248,316	270,512	-			-	-	-
	2520	690	GRANT INDIRECT CHG	44,013	66,537	60,840	0.0	0.0	67,818	67,818	67,818
	Total Function 2520			44,013	66,537	60,840			67,818	67,818	67,818
	Total Fund 212			1,217,588	1,824,212	1,468,463			1,944,063	1,944,063	1,944,063

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2025 - 2026 Budget

214 Safe School Culture Grant (History Only)

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 heather services.

Special Notes:

Revenue Budget
July 1, 2025 to June 30, 2026
Fund 214

3000 - Revenue From State Sources

Fund	Rev Acct	Rev Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
214	R3299	RESTR GRANTS OTHER	-	14,566	-	-	-	-

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
214	R4500	RESTR REV FED GOV TO STAT	96,116	-	-	-	-	-
214			96,116	14,566	-	-	-	-

Functions by Account Code
Budget 2025-26

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
214	1250	410	CONSUMABLE SUPPLIES	16,641	-	-	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	23,168	-	-	0.0	0.0	-	-	-
	Total Function 1250			39,809	-	-			-	-	-
	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	-	-	-
	Total Function 2190			52,693	-	-			-	-	-
	2240	342	OUT-DIST TRAVEL	-	14,222	-	0.0	0.0	-	-	-
	Total Function 2240			-	14,222	-			-	-	-
	2520	690	GRANT INDIRECT CHG	3,614	344	-	0.0	0.0	-	-	-
	Total Function 2520			3,614	344	-			-	-	-
Total Fund 214				96,116	14,566	0			0	0	0

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2025 - 2026 Budget

216 School Library Grant (History Only)

Fund Description:

Funding to start an online library source for all Klamath County School District schools and students.

Special Notes:

Revenue Budget
July 1, 2025 to June 30, 2026
Fund 216

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
216	R4500	RESTR REV FED GOV TO STAT	-	10,000	-	-	-	-
216			-	10,000	-	-	-	-

KLAMATH COUNTY SCHOOL DISTRICT

Functions by Account Code
Budget 2025-26

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
216	2220	430	LIBRARY BOOKS	-	10,000	-	0.0	0.0	-	-	-
	Total Function 2220			-	10,000	-			-	-	-
Total Fund 216				0	10,000	0			0	0	0

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2025 - 2026 Budget

217 Extended Assessment (History Only)

Fund Description:

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

Special Notes:

Revenue Budget
July 1, 2025 to June 30, 2026
Fund 217

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
217	R4500	RESTR REV FED GOV TO STAT	-	1,648	2,750	-	-	-
217			-	1,648	2,750	-	-	-

KLAMATH COUNTY SCHOOL DISTRICT

Functions by Account Code
Budget 2025-26

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
217	1250	310	INST/PROF/TECH SERVICES	-	1,648	2,750	0.0	0.0	-	-	-
	Total Function 1250			-	1,648	2,750			-	-	-
Total Fund 217				0	1,648	2,750			0	0	0

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2025 - 2026 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:

Revenue Budget
July 1, 2025 to June 30, 2026
Fund 219

3000 - Revenue From State Sources

Fund	Rev Acct	Rev Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
219	R3299	RESTR GRANTS OTHER	-	21,174	22,000	21,006	21,006	21,006
219			-	21,174	22,000	21,006	21,006	21,006

Functions by Account Code
Budget 2025-26

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
219	2211	470	COMPUTER SOFTWR	-	21,173	22,000	0.0	0.0	21,006	21,006	21,006
	Total Function 2211			-	21,173	22,000			21,006	21,006	21,006
	2520	690	GRANT INDIRECT CHG	-	1	-	0.0	0.0	-	-	-
	Total Function 2520			-	1	-			-	-	-
Total Fund 219				0	21,174	22,000			21,006	21,006	21,006

FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2025 - 2026 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

Revenue Budget
July 1, 2025 to June 30, 2026
Fund 220

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
220	R4500	RESTR REV FED GOV TO STAT	32,408	43,902	41,995	37,902	37,902	37,902

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
220	R5400	RESOURCES BEG FUND BAL	-	-	-	7,000	7,000	7,000
220			32,408	43,902	41,995	44,902	44,902	44,902

KLAMATH COUNTY SCHOOL DISTRICT

Functions by Account Code
Budget 2025-26

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
220	1272	311	INSTRUCTION SERVICES	505	-	-	0.0	0.0	-	-	-
	Total Function 1272			505	-	-			-	-	-
	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	-	-	-
		310	INST/PROF/TECH SERVICES	-	11,975	-	0.0	0.0	-	-	-
		311	INSTRUCTION SERVICES	5,676	262	-	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	2,258	226	10,000	0.0	0.0	10,000	10,000	10,000
		413	FOOD SUPPLIES	-	580	1,000	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	3,354	4,170	10,391	0.0	0.0	3,092	3,092	3,092
		470	COMPUTER SOFTWR	16,155	8,500	10,000	0.0	0.0	20,000	20,000	20,000
		480	COMPUTER HDW	-	7,475	4,000	0.0	0.0	-	-	-
	Total Function 1291			23,111	33,188	35,391			33,092	33,092	33,092
	2190	430	LIBRARY BOOKS	-	494	-	0.0	0.0	-	-	-
	Total Function 2190			-	494	-			-	-	-
	2210	480	COMPUTER HDW	-	9,211	-	0.0	0.0	-	-	-
	Total Function 2210			-	9,211	-			-	-	-
	2240	137	EXTRA DUTY/HOURLY	139	-	-	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	12	-	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	8	-	-	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	22	-	-	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	-	-	-

Functions by Account Code
Budget 2025-26

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
220	2240	310	INST/PROF/TECH SERVICES	-	-	-	0.0	0.0	2,500	2,500	2,500
		311	INSTRUCTION SERVICES	1,009	-	5,000	0.0	0.0	5,000	5,000	5,000
		342	OUT-DIST TRAVEL	5,507	-	-	0.0	0.0	2,500	2,500	2,500
	Total Function 2240			6,710	-	5,000			10,000	10,000	10,000
	2520	690	GRANT INDIRECT CHG	1,585	981	1,604	0.0	0.0	1,810	1,810	1,810
	Total Function 2520			1,585	981	1,604			1,810	1,810	1,810
	3390	137	EXTRA DUTY/HOURLY	361	-	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	22	-	-	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	86	-	-	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	28	-	-	0.0	0.0	-	-	-
		231	WRKRS COMP	1	-	-	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	1	-	-	0.0	0.0	-	-	-
		413	FOOD SUPPLIES	-	27	-	0.0	0.0	-	-	-
	Total Function 3390			498	27	-			-	-	-
Total Fund 220				32,408	43,902	41,995			44,902	44,902	44,902

Revenue Budget
July 1, 2025 to June 30, 2026
Fund 222

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
222	R4500	RESTR REV FED GOV TO STAT	10,441	-	-	-	-	-
222			10,441	-	-	-	-	-

Functions by Account Code

Budget 2025-26

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
222	1291	470	COMPUTER SOFTWR	9,008	-	-	0.0	0.0	-	-	-
	Total Function 1291			9,008	-	-			-	-	-
	1490	119	SUMMER EMPLOYEES	300	-	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	18	-	-	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	71	-	-	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	21	-	-	0.0	0.0	-	-	-
		231	WRKRS COMP	1	-	-	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	1	-	-	0.0	0.0	-	-	-
		Total Function 1490			413	-	-			-	-
	2240	137	EXTRA DUTY/HOURLY	977	-	-	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	108	-	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	59	-	-	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	136	-	-	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	72	-	-	0.0	0.0	-	-	-
		231	WRKRS COMP	3	-	-	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	2	-	-	0.0	0.0	-	-	-
		241	VISION	1	-	-	0.0	0.0	-	-	-
		243	DENTAL	4	-	-	0.0	0.0	-	-	-
	Total Function 2240			1,363	-	-			-	-	-
	2520	690	GRANT INDIRECT CHG	-342	-	-	0.0	0.0	-	-	-
	Total Function 2520			-342	-	-			-	-	-
Total Fund 222			10,441	0	0			0	0	0	

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2025 - 2026 Budget

221 – Native American Ed Plan

Fund Description:

Support the family advocate position to maintain and implement the TAPP (Tribal Attendance Pilot Project) to reduce chronic absenteeism of native students – this funding is for schools outside of Chiloquin

Special Notes:

Revenue Budget
July 1, 2025 to June 30, 2026
Fund 221

3000 - Revenue From State Sources

Fund	Rev Acct	Rev Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
221	R3299	RESTR GRANTS OTHER	-	-	-	190,754	190,754	190,754
221			-	-	-	190,754	190,754	190,754

Functions by Account Code

Budget 2025-26

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26	
221	1111	410	CONSUMABLE SUPPLIES	-	-	-	0.0	0.0	17,905	17,905	17,905	
	Total Function 1111			-	-	-			17,905	17,905	17,905	
	1121	410	CONSUMABLE SUPPLIES	-	-	-	0.0	0.0	8,094	8,094	8,094	
	Total Function 1121			-	-	-			8,094	8,094	8,094	
	1131	410	CONSUMABLE SUPPLIES	-	-	-	0.0	0.0	8,094	8,094	8,094	
	Total Function 1131			-	-	-			8,094	8,094	8,094	
	2110	112	CLASS SALARIES	-	-	-	0.0	1.0	29,397	29,397	29,397	
		212	PERS PICKUP 6%	-	-	-	0.0	0.0	1,764	1,764	1,764	
		216	PERS DISTRICT OPSPR	-	-	-	0.0	0.0	7,796	7,796	7,796	
		220	SOC SEC ADMIN	-	-	-	0.0	0.0	2,249	2,249	2,249	
		231	WRKRS COMP	-	-	-	0.0	0.0	107	107	107	
		232	UNEMPLOY COMP	-	-	-	0.0	0.0	29	29	29	
		233	PAID FAMILY MED LEAVE INS	-	-	-	0.0	0.0	118	118	118	
		240	MEDICAL	-	-	-	0.0	0.0	21,938	21,938	21,938	
		241	VISION	-	-	-	0.0	0.0	267	267	267	
		243	DENTAL	-	-	-	0.0	0.0	2,697	2,697	2,697	
		351	TELEPHONE	-	-	-	0.0	0.0	800	800	800	
		410	CONSUMABLE SUPPLIES	-	-	-	0.0	0.0	10,811	10,811	10,811	
		460	NONCONSUM ITEMS	-	-	-	0.0	0.0	13,687	13,687	13,687	
		480	COMPUTER HDW	-	-	-	0.0	0.0	35,000	35,000	35,000	
		Total Function 2110			-	-	-			126,660	126,660	126,660
		2240	540	DEPRECIABLE EQUIPMENT	-	-	-	0.0	0.0	30,000	30,000	30,000
	Total Function 2240			-	-	-			30,000	30,000	30,000	
Total Fund 221			0	0	0			190,754	190,754	190,754		

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2025 - 2026 Budget

224 TAPP Grant

Fund Description:

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

Special Notes:

Revenue Budget
July 1, 2025 to June 30, 2026
Fund 224

3000 - Revenue From State Sources

Fund	Rev Acct	Rev Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
224	R3990	MISC STATE FUNDS	114,824	123,365	-	-	-	-

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
224	R4500	RESTR REV FED GOV TO STAT	-	-	75,000	95,377	95,377	95,377

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
224	R5200	INTERFUND TRANSFERS	-	-	8,927	-	-	-
224			114,824	123,365	83,927	95,377	95,377	95,377

KLAMATH COUNTY SCHOOL DISTRICT

Functions by Account Code **Budget 2025-26**

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
224	1111	342	OUT-DIST TRAVEL	1,518	11,333	-	0.0	0.0	-	-	-
		343	STUDENT OUT-DIST-TRVL	406	-	-	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	145	10,751	-	0.0	0.0	2,500	2,500	2,500
		413	FOOD SUPPLIES	-1,387	1,625	-	0.0	0.0	3,038	3,038	3,038
		460	NONCONSUM ITEMS	-	1,281	-	0.0	0.0	8,038	8,038	8,038
		640	DUES AND FEES	95	-	-	0.0	0.0	-	-	-
	Total Function 1111			777	24,991	-			13,576	13,576	13,576
	1121	413	FOOD SUPPLIES	63	-	-	0.0	0.0	-	-	-
	Total Function 1121			63	-	-			-	-	-
	1122	410	CONSUMABLE SUPPLIES	310	-	-	0.0	0.0	-	-	-
	Total Function 1122			310	-	-			-	-	-
	1131	342	OUT-DIST TRAVEL	-	374	-	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	-16	6,004	-	0.0	0.0	7,500	7,500	7,500
		413	FOOD SUPPLIES	1,324	178	-	0.0	0.0	2,500	2,500	2,500
		460	NONCONSUM ITEMS	-	-	-	0.0	0.0	9,157	9,157	9,157
	Total Function 1131			1,308	6,556	-			19,157	19,157	19,157
	2110	137	EXTRA DUTY/HOURLY	-	3,634	-	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	-	18	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	-	202	-	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	-	826	-	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	-	266	-	0.0	0.0	-	-	-
		231	WRKRS COMP	-	14	-	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	-	11	-	0.0	0.0	-	-	-
		233	PAID FAMILY MED LEAVE INS	-	14	-	0.0	0.0	-	-	-
		240	MEDICAL	-588	-	-	0.0	0.0	-	-	-
		243	DENTAL	-43	-	-	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	-	2,180	-	0.0	0.0	7,500	7,500	7,500
		413	FOOD SUPPLIES	-	693	-	0.0	0.0	2,500	2,500	2,500
	Total Function 2110			-632	7,858	-			10,000	10,000	10,000
	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	-	-	-

Functions by Account Code

Budget 2025-26

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
224	2240	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	-	-	-
		232	UNEMPLOY COMP	2	-	-	0.0	0.0	-	-	-
		342	OUT-DIST TRAVEL	-	1,015	-	0.0	0.0	-	-	-
	Total Function 2240			787	1,015	-			-	-	-
	2410	113	ADMINISTRATORS	74,845	52,101	54,346	0.5	0.2	28,575	28,575	28,575
		212	PERS PICKUP 6%	4,491	3,153	3,288	0.0	0.0	1,728	1,728	1,728
		216	PERS DISTRICT OPSPR	17,754	13,154	13,715	0.0	0.0	7,638	7,638	7,638
		220	SOC SEC ADMIN	5,732	4,018	4,201	0.0	0.0	2,208	2,208	2,208
		231	WRKRS COMP	217	185	208	0.0	0.0	98	98	98
		232	UNEMPLOY COMP	299	171	164	0.0	0.0	29	29	29
		233	PAID FAMILY MED LEAVE INS	-	175	219	0.0	0.0	115	115	115
		240	MEDICAL	4,599	3,723	3,749	0.0	0.0	3,964	3,964	3,964
		241	VISION	98	76	76	0.0	0.0	38	38	38
		243	DENTAL	429	347	348	0.0	0.0	183	183	183
		245	LIFE INSURANCE	274	136	296	0.0	0.0	156	156	156
		246	HRA (HLTH REIMBURSEMENT)	-	717	-	0.0	0.0	-	-	-
		290	OTHER BENEFIT COSTS	-	450	450	0.0	0.0	225	225	225
	Total Function 2410			108,738	78,406	81,062			44,957	44,957	44,957
	2520	690	GRANT INDIRECT CHG	3,473	4,540	2,865	0.0	0.0	7,687	7,687	7,687
	Total Function 2520			3,473	4,540	2,865			7,687	7,687	7,687
Total Fund 224			114,824	123,365	83,927			95,377	95,377	95,377	

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2025 - 2026 Budget

225 Oregon State Apprenticeship and Training Council – BOLI (History Only)

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.

Revenue Budget
July 1, 2025 to June 30, 2026
Fund 225

3000 - Revenue From State Sources

Fund	Rev Acct	Rev Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
225	R3990	MISC STATE FUNDS	-	182,612	114,100	-	-	-

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
225	R5400	RESOURCES BEG FUND BAL	-	-	100,461	-	-	-
225			-	182,612	214,561	-	-	-

Functions by Account Code

Budget 2025-26

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
225	1131	410	CONSUMABLE SUPPLIES	-	17,472	126,552	0.0	0.0	-	-	-
		413	FOOD SUPPLIES	-	167	-	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	-	153,526	88,009	0.0	0.0	-	-	-
		541	INITIAL ADDTL EQUIP	-	11,447	-	0.0	0.0	-	-	-
	Total Function 1131			-	182,612	214,561			-	-	-
Total Fund 225				0	182,612	214,561			0	0	0

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2025 - 2026 Budget

226 ARPA Grant (History Only)

Fund Description:

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

Special Notes:

Revenue Budget
July 1, 2025 to June 30, 2026
Fund 226

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
226	R4500	RESTR REV FED GOV TO STAT	4,763	358	-	-	-	-

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
226	R5400	RESOURCES BEG FUND BAL	0	-	-	-	-	-
226			4,764	358	-	-	-	-

Functions by Account Code
Budget 2025-26

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
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	-	-	-
		460	NONCONSUM ITEMS	4,233	358	-	0.0	0.0	-	-	-
	Total Function 2115			4,764	358	-			-	-	-
Total Fund 226				4,764	358	0			0	0	0

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2025 - 2026 Budget

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

Fund Description:

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

Special Notes:

Revenue Budget
July 1, 2025 to June 30, 2026
Fund 227

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
227	R4500	RESTR REV FED GOV TO STAT	175,115	243,869	160,774	234,194	234,194	234,194

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
227	R5400	RESOURCES BEG FUND BAL	-	-	-	2,000	2,000	2,000
227			175,115	243,869	160,774	236,194	236,194	236,194

Functions by Account Code
Budget 2025-26

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
227	1111	410	CONSUMABLE SUPPLIES	3,504	-	10,000	0.0	0.0	12,713	12,713	12,713
		421	TEXTBOOKS - TCHR MANUALS	-	-966	-	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	50,325	26,992	10,000	0.0	0.0	5,000	5,000	5,000
		480	COMPUTER HDW	3,215	-	-	0.0	0.0	-	-	-
	Total Function 1111			57,044	26,026	20,000			17,713	17,713	17,713
	1121	460	NONCONSUM ITEMS	2,806	-	-	0.0	0.0	-	-	-
	Total Function 1121			2,806	-	-			-	-	-
	1131	311	INSTRUCTION SERVICES	8,500	-	-	0.0	0.0	-	-	-
		342	OUT-DIST TRAVEL	1,575	-	-	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	108	-	10,000	0.0	0.0	7,213	7,213	7,213
		427	TEXTBOOK ORIENTED MATERLS	3,568	-	-	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	13,612	13,538	10,000	0.0	0.0	5,000	5,000	5,000
	Total Function 1131			27,363	13,538	20,000			12,213	12,213	12,213
	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	-	-	-
	Total Function 1132			80	-	-			-	-	-
	1272	310	INST/PROF/TECH SERVICES	-	-	-	0.0	0.0	7,500	7,500	7,500
		410	CONSUMABLE SUPPLIES	-	-	-	0.0	0.0	7,213	7,213	7,213
		460	NONCONSUM ITEMS	-	36,062	-	0.0	0.0	7,500	7,500	7,500
		480	COMPUTER HDW	-	25,200	-	0.0	0.0	-	-	-
	Total Function 1272			-	61,262	-			22,213	22,213	22,213
	2110	112	CLASS SALARIES	45,466	52,623	55,824	1.0	1.0	59,808	59,808	59,808
		137	EXTRA DUTY/HOURLY	31	-	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	2,730	3,157	3,349	0.0	0.0	3,588	3,588	3,588
		216	PERS DISTRICT OPSPR	10,792	13,171	13,973	0.0	0.0	15,861	15,861	15,861
		220	SOC SEC ADMIN	3,380	3,904	4,271	0.0	0.0	4,575	4,575	4,575
		231	WRKRS COMP	140	196	213	0.0	0.0	204	204	204
		232	UNEMPLOY COMP	182	175	167	0.0	0.0	60	60	60
		233	PAID FAMILY MED LEAVE INS	-	193	223	0.0	0.0	239	239	239

Functions by Account Code

Budget 2025-26

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
227	2110	240	MEDICAL	5,534	6,927	6,953	0.0	0.0	7,046	7,046	7,046
		241	VISION	165	177	175	0.0	0.0	173	173	173
		243	DENTAL	437	530	531	0.0	0.0	827	827	827
	Total Function 2110			68,857	81,053	85,679			92,381	92,381	92,381
	2190	310	INST/PROF/TECH SERVICES	-	-	-	0.0	0.0	2,000	2,000	2,000
		353	POSTAGE	-	78	-	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	-	1,474	10,000	0.0	0.0	5,000	5,000	5,000
		430	LIBRARY BOOKS	-	16,530	-	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	-	16,471	10,000	0.0	0.0	75,236	75,236	75,236
		640	DUES AND FEES	-	3,154	-	0.0	0.0	-	-	-
	Total Function 2190			-	37,706	20,000			82,236	82,236	82,236
	2240	137	EXTRA DUTY/HOURLY	186	11,344	-	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	-	-	8,954	0.0	0.0	-	-	-
		Total Function 2240			8,540	15,531	8,954			-	-
	2520	690	GRANT INDIRECT CHG	6,278	8,453	6,141	0.0	0.0	9,438	9,438	9,438
	Total Function 2520			6,278	8,453	6,141			9,438	9,438	9,438
	2660	480	COMPUTER HDW	4,148	300	-	0.0	0.0	-	-	-
	Total Function 2660			4,148	300	-			-	-	-
Total Fund 227			175,115	243,869	160,774			236,194	236,194	236,194	

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2025 - 2026 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:

Revenue Budget
July 1, 2025 to June 30, 2026
Fund 228

3000 - Revenue From State Sources

Fund	Rev Acct	Rev Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
228	R3990	MISC STATE FUNDS	-	203,234	1,010,077	560,428	560,428	560,428
228			-	203,234	1,010,077	560,428	560,428	560,428

Functions by Account Code

Budget 2025-26

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
228	1111	137	EXTRA DUTY/HOURLY	-	-	-	0.0	0.0	90,000	90,000	90,000
		310	INST/PROF/TECH SERVICES	-	36,750	373,484	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	-	152,250	156,362	0.0	0.0	152,699	152,699	152,699
		460	NONCONSUM ITEMS	-	-	146,362	0.0	0.0	-	-	-
		470	COMPUTER SOFTWR	-	5,232	-	0.0	0.0	-	-	-
	Total Function 1111			-	194,232	676,208			242,699	242,699	242,699
	1410	119	SUMMER EMPLOYEES	-	-	242,200	0.0	0.0	17,835	17,835	17,835
		212	PERS PICKUP 6%	-	-	14,532	0.0	0.0	1,070	1,070	1,070
		216	PERS DISTRICT OPSPR	-	-	60,623	0.0	0.0	4,730	4,730	4,730
		220	SOC SEC ADMIN	-	-	13,965	0.0	0.0	1,364	1,364	1,364
		231	WRKRS COMP	-	-	854	0.0	0.0	56	56	56
		232	UNEMPLOY COMP	-	-	727	0.0	0.0	18	18	18
		233	PAID FAMILY MED LEAVE INS	-	-	969	0.0	0.0	71	71	71
	Total Function 1410			-	-	333,869			25,144	25,144	25,144
	2240	137	EXTRA DUTY/HOURLY	-	1,323	-	0.0	0.0	270,000	270,000	270,000
		210	PERS DISTRICT T1/T2	-	369	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	-	79	-	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	-	98	-	0.0	0.0	-	-	-
		231	WRKRS COMP	-	5	-	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	-	4	-	0.0	0.0	-	-	-
		233	PAID FAMILY MED LEAVE INS	-	5	-	0.0	0.0	-	-	-
	Total Function 2240			-	1,883	-			270,000	270,000	270,000
	2520	690	GRANT INDIRECT CHG	-	7,119	-	0.0	0.0	22,585	22,585	22,585
	Total Function 2520			-	7,119	-			22,585	22,585	22,585
Total Fund 228				0	203,234	1,010,077			560,428	560,428	560,428

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2025 - 2026 Budget

229 Title IV, Part A – Student Support and Academic Enrichment (History Only)

Fund Description:

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

Special Notes:

Revenue Budget
July 1, 2025 to June 30, 2026
Fund 229

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
229	R4500	RESTR REV FED GOV TO STAT	25,224	-	-	-	-	-
229			25,224	-	-	-	-	-

Functions by Account Code

Budget 2025-26

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
229	1111	410	CONSUMABLE SUPPLIES	4,288	-	-	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	9,794	-	-	0.0	0.0	-	-	-
	Total Function 1111			14,082	-	-			-	-	-
	1121	410	CONSUMABLE SUPPLIES	98	-	-	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	191	-	-	0.0	0.0	-	-	-
	Total Function 1121			289	-	-			-	-	-
	1131	410	CONSUMABLE SUPPLIES	102	-	-	0.0	0.0	-	-	-
		Total Function 1131		102	-	-			-	-	-
	2110	410	CONSUMABLE SUPPLIES	1,943	-	-	0.0	0.0	-	-	-
		413	FOOD SUPPLIES	84	-	-	0.0	0.0	-	-	-
	Total Function 2110			2,027	-	-			-	-	-
	2190	410	CONSUMABLE SUPPLIES	3,860	-	-	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	4,187	-	-	0.0	0.0	-	-	-
	Total Function 2190			8,047	-	-			-	-	-
	2520	690	GRANT INDIRECT CHG	677	-	-	0.0	0.0	-	-	-
	Total Function 2520			677	-	-			-	-	-
Total Fund 229				25,224	0	0			0	0	0

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2025 - 2026 Budget

230 IDEA Part B, Section 611 ARP (History Only)

Fund Description:

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

Special Notes:

Revenue Budget
July 1, 2025 to June 30, 2026
Fund 230

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
230	R4500	RESTR REV FED GOV TO STAT	206,182	-	-	-	-	-
230			206,182	-	-	-	-	-

Functions by Account Code

Budget 2025-26

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
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	-	-	-
		Total Function 1250		183,161	-	-			-	-	-
	2150	137	EXTRA DUTY/HOURLY	2,676	-	-	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	172	-	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	161	-	-	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	483	-	-	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	204	-	-	0.0	0.0	-	-	-
		231	WRKRS COMP	8	-	-	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	10	-	-	0.0	0.0	-	-	-
		Total Function 2150		3,713	-	-			-	-	-
	2190	410	CONSUMABLE SUPPLIES	11,351	-	-	0.0	0.0	-	-	-
	Total Function 2190			11,351	-	-			-	-	-
	2520	690	GRANT INDIRECT CHG	7,957	-	-	0.0	0.0	-	-	-
	Total Function 2520			7,957	-	-			-	-	-
Total Fund 230				206,182	0	0			0	0	0

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2025 - 2026 Budget

231 – Mazama Workforce Ready

Fund Description:

Funding to support organizational investments and strategic partnerships that lead to employment and family-wage careers and prioritize Oregon’s historically underserved and vulnerable communities.

Special Notes:

Revenue Budget
July 1, 2025 to June 30, 2026
Fund 231

3000 - Revenue From State Sources

Fund	Rev Acct	Rev Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
231	R3299	RESTR GRANTS OTHER	-	-	-	150,000	150,000	150,000
231			-	-	-	150,000	150,000	150,000

Functions by Account Code
Budget 2025-26

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
231	1131	383	ARCH/ENG SERVICES	-	-	-	0.0	0.0	5,630	5,630	5,630
		410	CONSUMABLE SUPPLIES	-	-	-	0.0	0.0	10,000	10,000	10,000
		520	BLDG ACQUISITION/IMPRVMNT	-	-	-	0.0	0.0	75,000	75,000	75,000
		541	INITIAL ADDTL EQUIP	-	-	-	0.0	0.0	53,325	53,325	53,325
	Total Function 1131			-	-	-			143,955	143,955	143,955
	2520	690	GRANT INDIRECT CHG	-	-	-	0.0	0.0	6,045	6,045	6,045
	Total Function 2520			-	-	-			6,045	6,045	6,045
Total Fund 231				0	0	0			150,000	150,000	150,000

FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2025 - 2026 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:

Revenue Budget
July 1, 2025 to June 30, 2026
Fund 232

3000 - Revenue From State Sources

Fund	Rev Acct	Rev Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
232	R3299	RESTR GRANTS OTHER	-	292,093	1,500,000	1,000,000	1,000,000	1,000,000
232			-	292,093	1,500,000	1,000,000	1,000,000	1,000,000

Functions by Account Code

Budget 2025-26

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
232	1410	119	SUMMER EMPLOYEES	-	-	106,689	0.0	0.0	177,258	177,258	177,258
		212	PERS PICKUP 6%	-	-	6,401	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	-	-	26,704	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	-	-	5,101	0.0	0.0	6,282	6,282	6,282
		231	WRKRS COMP	-	-	376	0.0	0.0	556	556	556
		232	UNEMPLOY COMP	-	-	320	0.0	0.0	-	-	-
		233	PAID FAMILY MED LEAVE INS	-	-	427	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	-	50,646	32,306	0.0	0.0	20,000	20,000	20,000
		413	FOOD SUPPLIES	-	-	-	0.0	0.0	1,000	1,000	1,000
		460	NONCONSUM ITEMS	-	48,044	75,000	0.0	0.0	30,000	30,000	30,000
		640	DUES AND FEES	-	-	4,000	0.0	0.0	-	-	-
	Total Function 1410			-	98,691	257,325			235,096	235,096	235,096
	1420	119	SUMMER EMPLOYEES	-	-	103,551	0.0	0.0	172,044	172,044	172,044
		212	PERS PICKUP 6%	-	-	6,213	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	-	-	25,919	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	-	-	4,951	0.0	0.0	6,098	6,098	6,098
		231	WRKRS COMP	-	-	365	0.0	0.0	540	540	540
		232	UNEMPLOY COMP	-	-	311	0.0	0.0	-	-	-
		233	PAID FAMILY MED LEAVE INS	-	-	414	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	-	4,635	32,306	0.0	0.0	20,000	20,000	20,000
		460	NONCONSUM ITEMS	-	3,342	75,000	0.0	0.0	30,000	30,000	30,000
		640	DUES AND FEES	-	-	4,000	0.0	0.0	-	-	-
	Total Function 1420			-	7,978	253,030			228,682	228,682	228,682
	1430	119	SUMMER EMPLOYEES	-	446	103,551	0.0	0.0	172,044	172,044	172,044
		212	PERS PICKUP 6%	-	24	6,213	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	-	99	25,919	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	-	30	4,951	0.0	0.0	6,098	6,098	6,098
		231	WRKRS COMP	-	2	365	0.0	0.0	540	540	540
		232	UNEMPLOY COMP	-	2	311	0.0	0.0	-	-	-
		233	PAID FAMILY MED LEAVE INS	-	2	414	0.0	0.0	-	-	-
		342	OUT-DIST TRAVEL	-	358	-	0.0	0.0	1,000	1,000	1,000
		343	STUDENT OUT-DIST-TRVL	-	-	-	0.0	0.0	1,000	1,000	1,000

KLAMATH COUNTY SCHOOL DISTRICT

Functions by Account Code

Budget 2025-26

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
232	1430	410	CONSUMABLE SUPPLIES	-	62,977	32,305	0.0	0.0	20,000	20,000	20,000
		413	FOOD SUPPLIES	-	-	-	0.0	0.0	5,000	5,000	5,000
		420	TEXTBOOKS - NEW	-	666	-	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	-	52,029	75,000	0.0	0.0	30,000	30,000	30,000
		640	DUES AND FEES	-	17,725	4,000	0.0	0.0	21,132	21,132	21,132
	Total Function 1430			-	134,359	253,030			256,814	256,814	256,814
	1440	413	FOOD SUPPLIES	-	338	-	0.0	0.0	-	-	-
	Total Function 1440			-	338	-			-	-	-
	1460	119	SUMMER EMPLOYEES	-	-	10,686	0.0	0.0	11,000	11,000	11,000
		212	PERS PICKUP 6%	-	-	641	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	-	-	2,675	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	-	-	817	0.0	0.0	842	842	842
		231	WRKRS COMP	-	-	38	0.0	0.0	35	35	35
		232	UNEMPLOY COMP	-	-	32	0.0	0.0	-	-	-
		233	PAID FAMILY MED LEAVE INS	-	-	43	0.0	0.0	-	-	-
	Total Function 1460			-	-	14,932			11,876	11,876	11,876
	1490	390	OTH GEN PROF TECH SRVS	-	50,727	555,000	0.0	0.0	75,000	75,000	75,000
		413	FOOD SUPPLIES	-	-	-	0.0	0.0	500	500	500
	Total Function 1490			-	50,727	555,000			75,500	75,500	75,500
	2542	119	SUMMER EMPLOYEES	-	-	44,879	0.0	0.0	44,600	44,600	44,600
		212	PERS PICKUP 6%	-	-	2,693	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	-	-	11,233	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	-	-	3,433	0.0	0.0	3,412	3,412	3,412
		231	WRKRS COMP	-	-	158	0.0	0.0	140	140	140
		232	UNEMPLOY COMP	-	-	135	0.0	0.0	-	-	-
		233	PAID FAMILY MED LEAVE INS	-	-	180	0.0	0.0	-	-	-
	Total Function 2542			-	-	62,711			48,152	48,152	48,152
	2550	119	SUMMER EMPLOYEES	-	-	48,084	0.0	0.0	48,000	48,000	48,000
		212	PERS PICKUP 6%	-	-	2,885	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	-	-	12,035	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	-	-	3,678	0.0	0.0	3,672	3,672	3,672
		231	WRKRS COMP	-	-	170	0.0	0.0	151	151	151

Functions by Account Code

Budget 2025-26

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
232	2550	232	UNEMPLOY COMP	-	-	144	0.0	0.0	-	-	-
		233	PAID FAMILY MED LEAVE INS	-	-	192	0.0	0.0	-	-	-
	Total Function 2550			-	-	67,189			51,823	51,823	51,823
	2660	480	COMPUTER HDW	-	-	-	0.0	0.0	75,000	75,000	75,000
	Total Function 2660			-	-	-			75,000	75,000	75,000
	3100	119	SUMMER EMPLOYEES	-	-	15,672	0.0	0.0	15,800	15,800	15,800
		212	PERS PICKUP 6%	-	-	940	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	-	-	3,923	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	-	-	1,199	0.0	0.0	1,209	1,209	1,209
		231	WRKRS COMP	-	-	55	0.0	0.0	50	50	50
		232	UNEMPLOY COMP	-	-	47	0.0	0.0	-	-	-
		233	PAID FAMILY MED LEAVE INS	-	-	63	0.0	0.0	-	-	-
	Total Function 3100			-	-	21,899			17,058	17,058	17,058
	5200	710	TRANSFERS OUT	-	-	14,884	0.0	0.0	-	-	-
	Total Function 5200			-	-	14,884			-	-	-
Total Fund 232				0	292,093	1,500,000			1,000,000	1,000,000	1,000,000

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2025 - 2026 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:

Revenue Budget
July 1, 2025 to June 30, 2026
Fund 233

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
233	R4300	RESTRICT REV FED GOV	107,635	125,632	130,000	139,225	139,225	139,225
233			107,635	125,632	130,000	139,225	139,225	139,225

Functions by Account Code

Budget 2025-26

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
233	1111	112	CLASS SALARIES	18,622	33,885	35,826	1.0	0.6	19,962	19,962	19,962
		132	STIPEND-REMOTE LOCATION	-	-	-	0.0	0.0	1,420	1,420	1,420
		212	PERS PICKUP 6%	955	2,026	2,150	0.0	0.0	1,283	1,283	1,283
		216	PERS DISTRICT OPSPR	3,775	8,450	8,967	0.0	0.0	5,671	5,671	5,671
		220	SOC SEC ADMIN	1,147	2,522	2,741	0.0	0.0	1,636	1,636	1,636
		231	WRKRS COMP	51	132	142	0.0	0.0	86	86	86
		232	UNEMPLOY COMP	64	116	107	0.0	0.0	21	21	21
		233	PAID FAMILY MED LEAVE INS	-	136	143	0.0	0.0	86	86	86
		410	CONSUMABLE SUPPLIES	2,538	-	-	0.0	0.0	11,812	11,812	11,812
	Total Function 1111			27,152	47,266	50,076			41,977	41,977	41,977
	1131	410	CONSUMABLE SUPPLIES	1,765	2,545	684	0.0	0.0	11,811	11,811	11,811
		413	FOOD SUPPLIES	111	-	-	0.0	0.0	-	-	-
	Total Function 1131			1,876	2,545	684			11,811	11,811	11,811
	2190	112	CLASS SALARIES	53,369	48,534	51,498	1.0	1.0	55,161	55,161	55,161
		137	EXTRA DUTY/HOURLY	-	511	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	2,774	2,943	3,090	0.0	0.0	3,310	3,310	3,310
		216	PERS DISTRICT OPSPR	10,968	12,276	12,890	0.0	0.0	14,629	14,629	14,629
		220	SOC SEC ADMIN	4,083	3,752	3,940	0.0	0.0	4,220	4,220	4,220
		231	WRKRS COMP	168	183	197	0.0	0.0	188	188	188
		232	UNEMPLOY COMP	213	162	154	0.0	0.0	55	55	55
		233	PAID FAMILY MED LEAVE INS	-	196	206	0.0	0.0	221	221	221
		240	MEDICAL	6,420	6,654	6,654	0.0	0.0	7,017	7,017	7,017
		241	VISION	157	152	152	0.0	0.0	154	154	154
		243	DENTAL	454	460	460	0.0	0.0	483	483	483
	Total Function 2190			78,606	75,821	79,240			85,437	85,437	85,437
Total Fund 233			107,635	125,632	130,000			139,225	139,225	139,225	

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2025 - 2026 Budget

234 McKinney – Vento Homeless Act

Fund Description:

Provide outreach to homeless children ranging from 0-18 years of age to ensure school enrollment and retention.

Special Notes:

Revenue Budget
July 1, 2025 to June 30, 2026
Fund 234

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
234	R4500	RESTR REV FED GOV TO STAT	102,293	73,831	100,000	124,999	124,999	124,999
234			102,293	73,831	100,000	124,999	124,999	124,999

Functions by Account Code

Budget 2025-26

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
234	2110	112	CLASS SALARIES	-	-	-	0.0	0.5	25,792	25,792	25,792
		212	PERS PICKUP 6%	-	-	-	0.0	0.0	1,548	1,548	1,548
		216	PERS DISTRICT OPSPR	-	-	-	0.0	0.0	6,840	6,840	6,840
		220	SOC SEC ADMIN	-	-	-	0.0	0.0	1,973	1,973	1,973
		231	WRKRS COMP	-	-	-	0.0	0.0	89	89	89
		232	UNEMPLOY COMP	-	-	-	0.0	0.0	26	26	26
		233	PAID FAMILY MED LEAVE INS	-	-	-	0.0	0.0	103	103	103
		240	MEDICAL	-	-	-	0.0	0.0	3,531	3,531	3,531
		241	VISION	-	-	-	0.0	0.0	134	134	134
		243	DENTAL	-	-	-	0.0	0.0	358	358	358
		310	INST/PROF/TECH SERVICES	-	-	-	0.0	0.0	11,786	11,786	11,786
		390	OTH GEN PROF TECH SRVS	50,701	-	-	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	191	-	-	0.0	0.0	10,000	10,000	10,000
		Total Function 2110		50,892	-	-			62,179	62,179	62,179
	2119	310	INST/PROF/TECH SERVICES	-	-	-	0.0	0.0	12,283	12,283	12,283
		342	OUT-DIST TRAVEL	8,415	-	-	0.0	0.0	-	-	-
		390	OTH GEN PROF TECH SRVS	1,500	19,700	31,552	0.0	0.0	20,000	20,000	20,000
		Total Function 2119		9,915	19,700	31,552			32,283	32,283	32,283
	2190	343	STUDENT OUT-DIST-TRVL	-	350	-	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	-	14,429	12,000	0.0	0.0	12,500	12,500	12,500
		460	NONCONSUM ITEMS	-	133	-	0.0	0.0	3,000	3,000	3,000
		640	DUES AND FEES	-	750	-	0.0	0.0	-	-	-
		Total Function 2190		-	15,662	12,000			15,500	15,500	15,500
	2211	112	CLASS SALARIES	24,800	24,733	27,912	0.5	0.0	-	-	-
		212	PERS PICKUP 6%	1,488	1,484	1,675	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	5,883	6,191	6,986	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	1,871	1,868	2,135	0.0	0.0	-	-	-
		231	WRKRS COMP	76	92	106	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	99	81	84	0.0	0.0	-	-	-
		233	PAID FAMILY MED LEAVE INS	-	90	112	0.0	0.0	-	-	-
		241	VISION	258	167	250	0.0	0.0	-	-	-

Functions by Account Code

Budget 2025-26

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
234	2211	243	DENTAL	856	578	867	0.0	0.0	-	-	-
		342	OUT-DIST TRAVEL	-	-	10,000	0.0	0.0	10,000	10,000	10,000
	Total Function 2211			35,331	35,285	50,128			10,000	10,000	10,000
	2240	130	OVERTIME SALARY	1,488	-	-	0.0	0.0	-	-	-
		137	EXTRA DUTY/HOURLY	496	-	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	119	-	-	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	471	-	-	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	149	-	-	0.0	0.0	-	-	-
		231	WRKRS COMP	5	-	-	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	8	-	-	0.0	0.0	-	-	-
		310	INST/PROF/TECH SERVICES	-	-	1,500	0.0	0.0	-	-	-
		324	RENTALS	-	610	1,000	0.0	0.0	-	-	-
		342	OUT-DIST TRAVEL	-	900	-	0.0	0.0	-	-	-
	Total Function 2240			2,735	1,510	2,500			-	-	-
	2520	690	GRANT INDIRECT CHG	3,419	1,674	3,820	0.0	0.0	5,037	5,037	5,037
	Total Function 2520			3,419	1,674	3,820			5,037	5,037	5,037
Total Fund 234			102,293	73,831	100,000			124,999	124,999	124,999	

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2025 - 2026 Budget

236 Title VI Rural / Low Income Schools (History Only)

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:

Revenue Budget
July 1, 2025 to June 30, 2026
Fund 236

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
236	R4500	RESTR REV FED GOV TO STAT	124,332	107,635	-	-	-	-
236			124,332	107,635	-	-	-	-

Functions by Account Code

Budget 2025-26

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
236	1272	410	CONSUMABLE SUPPLIES	-	11,360	-	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	-	5,960	-	0.0	0.0	-	-	-
	Total Function 1272			-	17,320	-			-	-	-
	2110	240	MEDICAL	-588	-	-	0.0	0.0	-	-	-
		241	VISION	-16	-	-	0.0	0.0	-	-	-
		243	DENTAL	-87	-	-	0.0	0.0	-	-	-
	Total Function 2110			-691	-	-			-	-	-
	2190	410	CONSUMABLE SUPPLIES	-	4,021	-	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	-	59,769	-	0.0	0.0	-	-	-
	Total Function 2190			-	63,790	-			-	-	-
	2240	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	-	-	-
		310	INST/PROF/TECH SERVICES	-	20,000	-	0.0	0.0	-	-	-
		311	INSTRUCTION SERVICES	-	4,232	-	0.0	0.0	-	-	-
	Total Function 2240			43	24,232	-			-	-	-
	2520	690	GRANT INDIRECT CHG	4,719	2,293	-	0.0	0.0	-	-	-
	Total Function 2520			4,719	2,293	-			-	-	-
	2660	480	COMPUTER HDW	120,262	-	-	0.0	0.0	-	-	-
	Total Function 2660			120,262	-	-			-	-	-
Total Fund 236				124,332	107,635	0			0	0	0

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2025 - 2026 Budget

239 IDEA Part B Sec 619

Fund Description:

Early Childhood intervention-preschool grant.

Special Notes:

Revenue Budget
July 1, 2025 to June 30, 2026
Fund 239

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
239	R4500	RESTR REV FED GOV TO STAT	-	25,222	11,500	8,057	8,057	8,057
239			-	25,222	11,500	8,057	8,057	8,057

Functions by Account Code
Budget 2025-26

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
239	1260	410	CONSUMABLE SUPPLIES	-	-	53	0.0	0.0	-	-	-
	Total Function 1260			-	-	53			-	-	-
	2150	137	EXTRA DUTY/HOURLY	-	17,768	8,192	0.0	0.0	8,057	8,057	8,057
		210	PERS DISTRICT T1/T2	-	1,844	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	-	790	492	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	-	1,641	2,050	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	-	970	627	0.0	0.0	-	-	-
		231	WRKRS COMP	-	45	29	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	-	39	25	0.0	0.0	-	-	-
		233	PAID FAMILY MED LEAVE INS	-	47	33	0.0	0.0	-	-	-
		240	MEDICAL	-	1,812	-	0.0	0.0	-	-	-
		241	VISION	-	54	-	0.0	0.0	-	-	-
		242	DISABILITY	-	16	-	0.0	0.0	-	-	-
		243	DENTAL	-	196	-	0.0	0.0	-	-	-
	Total Function 2150			-	25,222	11,447			8,057	8,057	8,057
Total Fund 239				0	25,222	11,500			8,057	8,057	8,057

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2025 - 2026 Budget

240 Latinx Student Success (History Only)

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:

Revenue Budget
July 1, 2025 to June 30, 2026
Fund 240

3000 - Revenue From State Sources

Fund	Rev Acct	Rev Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
240	R3299	RESTR GRANTS OTHER	102,611	119,705	-	-	-	-
240			102,611	119,705	-	-	-	-

KLAMATH COUNTY SCHOOL DISTRICT

Functions by Account Code
Budget 2025-26

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
240	1291	111	LIC SALARIES	35,139	48,247	-	0.0	0.0	-	-	-
		112	CLASS SALARIES	7,360	-	-	0.0	0.0	-	-	-
		137	EXTRA DUTY/HOURLY	136	-	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	838	2,895	-	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	3,315	12,077	-	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	2,919	3,622	-	0.0	0.0	-	-	-
		231	WRKRS COMP	132	181	-	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	170	165	-	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	-	1,565	-	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	5,055	-	0.0	0.0	-	-	-
		413	FOOD SUPPLIES	362	-	-	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	8,537	3,663	-	0.0	0.0	-	-	-
		470	COMPUTER SOFTWR	1,088	-	-	0.0	0.0	-	-	-
		480	COMPUTER HDW	7,176	2,093	-	0.0	0.0	-	-	-
		640	DUES AND FEES	-	576	-	0.0	0.0	-	-	-
	Total Function 1291			95,762	104,327	-			-	-	-
	2240	130	OVERTIME SALARY	607	-	-	0.0	0.0	-	-	-
		137	EXTRA DUTY/HOURLY	512	2,807	-	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	217	-	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	49	159	-	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	-	665	-	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	81	207	-	0.0	0.0	-	-	-
		231	WRKRS COMP	3	11	-	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	4	8	-	0.0	0.0	-	-	-
		233	PAID FAMILY MED LEAVE INS	-	11	-	0.0	0.0	-	-	-

Functions by Account Code

Budget 2025-26

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
240	2240	310	INST/PROF/TECH SERVICES	-	5,597	-	0.0	0.0	-	-	-
		342	OUT-DIST TRAVEL	2,074	1,175	-	0.0	0.0	-	-	-
		413	FOOD SUPPLIES	-	400	-	0.0	0.0	-	-	-
	Total Function 2240			3,547	11,040	-			-	-	-
	2520	690	GRANT INDIRECT CHG	3,303	4,338	-	0.0	0.0	-	-	-
	Total Function 2520			3,303	4,338	-			-	-	-
	Total Fund 240			102,611	119,705	0			0	0	0

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2025 - 2026 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:

Revenue Budget
July 1, 2025 to June 30, 2026
Fund 241

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
241	R4500	RESTR REV FED GOV TO STAT	148	91,797	75,000	105,729	105,729	105,729
241			148	91,797	75,000	105,729	105,729	105,729

Functions by Account Code

Budget 2025-26

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26	
241	1131	112	CLASS SALARIES	-	20,930	22,207	0.5	1.0	46,193	46,193	46,193	
		150	NEW HIRE LONGEVITY STIPEN	-	667	-	0.0	0.0	-	-	-	
		153	HOUSING STIPEND	-	-	-	0.0	0.0	4,000	4,000	4,000	
		212	PERS PICKUP 6%	-	542	1,332	0.0	0.0	3,012	3,012	3,012	
		216	PERS DISTRICT OPSPR	-	2,262	5,558	0.0	0.0	13,311	13,311	13,311	
		220	SOC SEC ADMIN	-	1,703	1,699	0.0	0.0	3,840	3,840	3,840	
		231	WRKRS COMP	-	84	86	0.0	0.0	173	173	173	
		232	UNEMPLOY COMP	-	74	67	0.0	0.0	50	50	50	
		233	PAID FAMILY MED LEAVE INS	-	89	89	0.0	0.0	201	201	201	
		240	MEDICAL	-	-	-	0.0	0.0	6,952	6,952	6,952	
		241	VISION	-	-	-	0.0	0.0	267	267	267	
		243	DENTAL	-	-	-	0.0	0.0	827	827	827	
		342	OUT-DIST TRAVEL	-	-	-	0.0	0.0	5,000	5,000	5,000	
		410	CONSUMABLE SUPPLIES	-	11,267	10,000	0.0	0.0	10,952	10,952	10,952	
		413	FOOD SUPPLIES	449	727	2,500	0.0	0.0	500	500	500	
		460	NONCONSUM ITEMS	-	45,597	23,097	0.0	0.0	6,528	6,528	6,528	
		480	COMPUTER HDW	-	2,153	1,500	0.0	0.0	-	-	-	
		Total Function 1131			449	86,096	68,135			101,805	101,805	101,805
	1132	413	FOOD SUPPLIES	-325	-	-	0.0	0.0	-	-	-	
		640	DUES AND FEES	25	-	-	0.0	0.0	-	-	-	
	Total Function 1132			-300	-	-			-	-	-	
	2120	413	FOOD SUPPLIES	-	3,527	1,500	0.0	0.0	-	-	-	
	Total Function 2120			-	3,527	1,500			-	-	-	
	2211	341	IN-DIST TRAVEL	-	-	1,000	0.0	0.0	-	-	-	
	Total Function 2211			-	-	1,000			-	-	-	
	2520	690	GRANT INDIRECT CHG	-	2,008	2,865	0.0	0.0	3,924	3,924	3,924	
	Total Function 2520			-	2,008	2,865			3,924	3,924	3,924	
	2550	343	STUDENT OUT-DIST-TRVL	-	166	1,500	0.0	0.0	-	-	-	
	Total Function 2550			-	166	1,500			-	-	-	
	Total Fund 241				148	91,797	75,000			105,729	105,729	105,729

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2025 - 2026 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:

Revenue Budget
July 1, 2025 to June 30, 2026
Fund 242

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
242	R5400	RESOURCES BEG FUND BAL	172,907	153,740	133,241	112,741	112,741	112,741
242			172,907	153,740	133,241	112,741	112,741	112,741

Functions by Account Code

Budget 2025-26

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
242	3390	370	TUITION	19,167	20,499	133,241	0.0	0.0	112,741	112,741	112,741
	Total Function 3390			19,167	20,499	133,241			112,741	112,741	112,741
	7000	820	RESERVED FOR NEXT YEAR	153,740	133,241	-	0.0	0.0	-	-	-
	Total Function 7000			153,740	133,241	-			-	-	-
Total Fund 242				172,907	153,740	133,241			112,741	112,741	112,741

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2025 - 2026 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:

Revenue Budget
July 1, 2025 to June 30, 2026
Fund 244

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
244	R4500	RESTR REV FED GOV TO STAT	48,916	140,705	85,000	135,605	135,605	135,605

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
244	R5200	INTERFUND TRANSFERS	-	-	6,535	-	-	-
244			48,916	140,705	91,535	135,605	135,605	135,605

Functions by Account Code

Budget 2025-26

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26	
244	1131	112	CLASS SALARIES	-	45,878	48,534	1.0	1.0	51,999	51,999	51,999	
		212	PERS PICKUP 6%	-	2,745	2,912	0.0	0.0	3,120	3,120	3,120	
		216	PERS DISTRICT OPSPR	-	11,452	12,148	0.0	0.0	13,790	13,790	13,790	
		220	SOC SEC ADMIN	-	3,362	3,713	0.0	0.0	3,978	3,978	3,978	
		231	WRKRS COMP	-	173	186	0.0	0.0	178	178	178	
		232	UNEMPLOY COMP	-	157	146	0.0	0.0	52	52	52	
		233	PAID FAMILY MED LEAVE INS	-	184	194	0.0	0.0	208	208	208	
		240	MEDICAL	-	21,531	21,531	0.0	0.0	22,654	22,654	22,654	
		241	VISION	-	542	542	0.0	0.0	537	537	537	
		243	DENTAL	-	1,630	1,630	0.0	0.0	1,711	1,711	1,711	
		343	STUDENT OUT-DIST-TRVL	9,786	-	-	0.0	0.0	-	-	-	
		410	CONSUMABLE SUPPLIES	26	4,850	-	0.0	0.0	-	-	-	
		413	FOOD SUPPLIES	841	-	-	0.0	0.0	-	-	-	
		460	NONCONSUM ITEMS	857	10,983	-	0.0	0.0	-	-	-	
		480	COMPUTER HDW	1,346	7,500	-	0.0	0.0	-	-	-	
		542	REPLACEMENT EQUIP	36,060	-	-	0.0	0.0	-	-	-	
		Total Function 1131			48,916	110,987	91,535			98,228	98,228	98,228
		2120	342	OUT-DIST TRAVEL	-	134	-	0.0	0.0	5,594	5,594	5,594
	343		STUDENT OUT-DIST-TRVL	-	6,154	-	0.0	0.0	5,594	5,594	5,594	
	353		POSTAGE	-	92	-	0.0	0.0	-	-	-	
	410		CONSUMABLE SUPPLIES	-	5,099	-	0.0	0.0	5,594	5,594	5,594	
	413		FOOD SUPPLIES	-	7,945	-	0.0	0.0	5,594	5,594	5,594	
	460		NONCONSUM ITEMS	-	5,776	-	0.0	0.0	10,578	10,578	10,578	
	Total Function 2120			-	25,200	-			32,956	32,956	32,956	
	2520	690	GRANT INDIRECT CHG	-	4,518	-	0.0	0.0	4,422	4,422	4,422	
	Total Function 2520			-	4,518	-			4,422	4,422	4,422	
	Total Fund 244			48,916	140,705	91,535			135,605	135,605	135,605	

FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2025 - 2026 Budget

245 Title II A Quality Teachers

Fund Description:

Funding to ensure that all teachers are qualified and effective.

Special Notes:

Revenue Budget
July 1, 2025 to June 30, 2026
Fund 245

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
245	R4500	RESTR REV FED GOV TO STAT	312,489	318,936	353,957	316,650	316,650	316,650
245			312,489	318,936	353,957	316,650	316,650	316,650

Functions by Account Code

Budget 2025-26

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
245	2240	111	LIC SALARIES	135,946	187,249	192,520	3.0	2.0	186,359	186,359	186,359
		133	STIPEND-TOP OF SCALE	1,600	3,200	3,200	0.0	0.0	1,600	1,600	1,600
		137	EXTRA DUTY/HOURLY	11,212	446	-	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	25,105	53,078	54,547	0.0	0.0	30,130	30,130	30,130
		212	PERS PICKUP 6%	8,805	8,633	8,851	0.0	0.0	11,278	11,278	11,278
		216	PERS DISTRICT OPSPR	12,692	112	12,492	0.0	0.0	22,943	22,943	22,943
		220	SOC SEC ADMIN	11,268	14,093	14,973	0.0	0.0	14,379	14,379	14,379
		231	WRKRS COMP	435	688	780	0.0	0.0	638	638	638
		232	UNEMPLOY COMP	594	649	587	0.0	0.0	188	188	188
		233	PAID FAMILY MED LEAVE INS	-	764	583	0.0	0.0	752	752	752
		240	MEDICAL	25,308	14,137	35,921	0.0	0.0	26,048	26,048	26,048
		241	VISION	805	1,124	1,969	0.0	0.0	827	827	827
		242	DISABILITY	313	408	438	0.0	0.0	388	388	388
		243	DENTAL	2,415	3,532	6,189	0.0	0.0	2,697	2,697	2,697
		244	HEALTH SAVINGS PLAN	-	936	936	0.0	0.0	936	936	936
		310	INST/PROF/TECH SERVICES	6,366	-	-	0.0	0.0	-	-	-
		311	INSTRUCTION SERVICES	15,873	1,299	-	0.0	0.0	-	-	-
		318	PROF & IMPR NON-INSTR	37,532	-	-	0.0	0.0	-	-	-
		342	OUT-DIST TRAVEL	-	16,854	6,983	0.0	0.0	4,727	4,727	4,727
		390	OTH GEN PROF TECH SRVS	2,800	-	-	0.0	0.0	-	-	-
		470	COMPUTER SOFTWR	1,670	-	-	0.0	0.0	-	-	-
	Total Function 2240			300,739	307,200	340,969			303,889	303,889	303,889
	2520	690	GRANT INDIRECT CHG	11,750	11,735	12,988	0.0	0.0	12,761	12,761	12,761
	Total Function 2520			11,750	11,735	12,988			12,761	12,761	12,761
Total Fund 245			312,489	318,936	353,957			316,650	316,650	316,650	

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2025 - 2026 Budget

247 Jumpstart Kindergarten (History Only)

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 transitions from early childhood into kindergarten. Jump Start provides unique opportunity to build relationships, spark joy, and deepen family engagement to support a seamless start to school.

Special Notes:

Revenue Budget
July 1, 2025 to June 30, 2026
Fund 247

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
247	R4500	RESTR REV FED GOV TO STAT	19,154	182,888	476,737	-	-	-

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
247	R5400	RESOURCES BEG FUND BAL	-	0	-	-	-	-
247			19,154	182,889	476,737	-	-	-

Functions by Account Code

Budget 2025-26

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
247	1140	119	SUMMER EMPLOYEES	-	56,600	106,854	0.0	0.0	-	-	-
		130	OVERTIME SALARY	-	114	-	0.0	0.0	-	-	-
		137	EXTRA DUTY/HOURLY	526	5,186	-	0.0	0.0	-	-	-
		151	CATERING EXTRA DUTY	-	952	-	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	-	2,305	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	32	3,765	6,411	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	125	13,636	26,746	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	40	4,766	8,174	0.0	0.0	-	-	-
		231	WRKRS COMP	2	251	377	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	2	190	321	0.0	0.0	-	-	-
		233	PAID FAMILY MED LEAVE INS	-	76	427	0.0	0.0	-	-	-
		311	INSTRUCTION SERVICES	2,144	1,307	3,500	0.0	0.0	-	-	-
		324	RENTALS	-	704	-	0.0	0.0	-	-	-
		341	IN-DIST TRAVEL	-	9	-	0.0	0.0	-	-	-
		390	OTH GEN PROF TECH SRVS	-	-	25,555	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	9,437	76,694	138,055	0.0	0.0	-	-	-
		413	FOOD SUPPLIES	-	3,667	20,000	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	6,152	-	118,606	0.0	0.0	-	-	-
		640	DUES AND FEES	-	60	-	0.0	0.0	-	-	-
	Total Function 1140			18,460	170,281	455,026			-	-	-
	2240	413	FOOD SUPPLIES	-	359	3,500	0.0	0.0	-	-	-
	Total Function 2240			-	359	3,500			-	-	-
	2520	690	GRANT INDIRECT CHG	694	6,101	18,211	0.0	0.0	-	-	-
	Total Function 2520			694	6,101	18,211			-	-	-
	2550	119	SUMMER EMPLOYEES	-	4,521	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	-	237	-	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	-	990	-	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	-	338	-	0.0	0.0	-	-	-
		231	WRKRS COMP	-	34	-	0.0	0.0	-	-	-

Functions by Account Code

Budget 2025-26

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
247	2550	232	UNEMPLOY COMP	-	14	-	0.0	0.0	-	-	-
		233	PAID FAMILY MED LEAVE INS	-	15	-	0.0	0.0	-	-	-
	Total Function 2550			-	6,148	-			-	-	-
Total Fund 247				19,154	182,889	476,737			0	0	0

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2025 - 2026 Budget

248 Medicaid Reimbursement

Fund Description:

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

Special Notes:

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

Revenue Budget
July 1, 2025 to June 30, 2026
Fund 248

1000 - Revenue from Local Sources

Fund	Rev Acct	Rev Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
248	R1992	MEDICAID ADMIN CLAIMING	17,691	-	17,873	83,949	83,949	83,949
248			17,691	-	17,873	83,949	83,949	83,949

Functions by Account Code
Budget 2025-26

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
248	2130	111	LIC SALARIES	17,691	-	12,822	0.5	0.5	59,540	59,540	59,540
		212	PERS PICKUP 6%	-	-	769	0.0	0.0	3,572	3,572	3,572
		216	PERS DISTRICT OPSPR	-	-	3,209	0.0	0.0	15,790	15,790	15,790
		220	SOC SEC ADMIN	-	-	981	0.0	0.0	4,555	4,555	4,555
		231	WRKRS COMP	-	-	53	0.0	0.0	194	194	194
		232	UNEMPLOY COMP	-	-	38	0.0	0.0	60	60	60
		233	PAID FAMILY MED LEAVE INS	-	-	-	0.0	0.0	238	238	238
	Total Function 2130			17,691	-	17,873			83,949	83,949	83,949
Total Fund 248				17,691	0	17,873			83,949	83,949	83,949

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2025 - 2026 Budget

249 TAP Seismic

Fund Description:

The Technical Assistance Program (TAP) helps districts plan for capital improvements and expansion so they can better inform their communities about deferred maintenance needs, future enrollment, and explore sources of funding for school facilities

Special Notes:

Revenue Budget
July 1, 2025 to June 30, 2026
Fund 249

3000 - Revenue From State Sources

Fund	Rev Acct	Rev Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
249	R3299	RESTR GRANTS OTHER	-	-	-	25,000	25,000	25,000
249			-	-	-	25,000	25,000	25,000

KLAMATH COUNTY SCHOOL DISTRICT

Functions by Account Code
Budget 2025-26

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
249	4150	383	ARCH/ENG SERVICES	-	-	-	0.0	0.0	25,000	25,000	25,000
	Total Function 4150			-	-	-			25,000	25,000	25,000
Total Fund 249				0	0	0			25,000	25,000	25,000

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2025 - 2026 Budget

251 SIA – Student Investment Account

Fund Description:

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

Special Notes:

Revenue Budget
July 1, 2025 to June 30, 2026
Fund 251

3000 - Revenue From State Sources

Fund	Rev Acct	Rev Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
251	R3299	RESTR GRANTS OTHER	6,024,951	7,307,979	7,591,126	7,594,184	7,594,184	7,594,184
251			6,024,951	7,307,979	7,591,126	7,594,184	7,594,184	7,594,184

Functions by Account Code

Budget 2025-26

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
251	1111	111	LIC SALARIES	1,176,747	1,637,059	1,661,316	21.8	22.0	1,732,922	1,732,922	1,732,922
		112	CLASS SALARIES	3,856	27,017	3,662	0.1	0.8	25,393	25,393	25,393
		121	SUB LICENSED	-	103	-	0.0	0.0	-	-	-
		122	SUB CLASSIFIED	-	195	-	0.0	0.0	-	-	-
		132	STIPEND-REMOTE LOCATION	-	1,300	1,300	0.0	0.0	800	800	800
		133	STIPEND-TOP OF SCALE	-	3,700	3,700	0.0	0.0	2,600	2,600	2,600
		137	EXTRA DUTY/HOURLY	1,130	22,081	37,310	0.0	0.0	-	-	-
		150	NEW HIRE LONGEVITY STIPEN	-	2,000	-	0.0	0.0	-	-	-
		151	CATERING EXTRA DUTY	-	369	-	0.0	0.0	-	-	-
		190	OTHER SALARIES	-	550	-	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	22,756	81,964	83,754	0.0	0.0	56,121	56,121	56,121
		212	PERS PICKUP 6%	68,528	87,088	88,995	0.0	0.0	105,703	105,703	105,703
		216	PERS DISTRICT OPSPR	250,795	344,290	352,114	0.0	0.0	417,095	417,095	417,095
		220	SOC SEC ADMIN	87,247	124,745	129,653	0.0	0.0	134,771	134,771	134,771
		231	WRKRS COMP	3,507	6,167	6,406	0.0	0.0	5,935	5,935	5,935
		232	UNEMPLOY COMP	4,641	5,691	5,122	0.0	0.0	1,762	1,762	1,762
		233	PAID FAMILY MED LEAVE INS	-	6,779	6,829	0.0	0.0	7,047	7,047	7,047
		240	MEDICAL	167,197	203,042	195,836	0.0	0.0	252,760	252,760	252,760
		241	VISION	6,309	10,668	9,465	0.0	0.0	10,607	10,607	10,607
		242	DISABILITY	2,593	3,631	3,563	0.0	0.0	3,572	3,572	3,572
		243	DENTAL	25,539	32,775	29,329	0.0	0.0	33,861	33,861	33,861
		244	HEALTH SAVINGS PLAN	-	-	-	0.0	0.0	936	936	936
		245	LIFE INSURANCE	-	29	-	0.0	0.0	-	-	-
		270	POST RETIREMENT MEDICAL	-	6,928	7,278	0.0	0.0	-	-	-
		273	POST RETIREMNT DENTAL	-	348	338	0.0	0.0	-	-	-
		310	INST/PROF/TECH SERVICES	1,000	-	-	0.0	0.0	-	-	-
		311	INSTRUCTION SERVICES	12,614	27,565	25,000	0.0	0.0	45,000	45,000	45,000
		324	RENTALS	-	360	1,000	0.0	0.0	-	-	-
		343	STUDENT OUT-DIST-TRVL	-	-	-	0.0	0.0	1,000	1,000	1,000
		390	OTH GEN PROF TECH SRVS	60,000	60,000	50,000	0.0	0.0	50,000	50,000	50,000
		410	CONSUMABLE SUPPLIES	40,833	19,655	35,000	0.0	0.0	40,000	40,000	40,000
		413	FOOD SUPPLIES	-	60	-	0.0	0.0	-	-	-

Functions by Account Code

Budget 2025-26

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
251	1111	421	TEXTBOOKS - TCHR MANUALS	7,480	-	-	0.0	0.0	-	-	-
		427	TEXTBOOK ORIENTED MATERLS	2,430	17,811	20,000	0.0	0.0	-	-	-
		430	LIBRARY BOOKS	-	17,897	20,000	0.0	0.0	-	-	-
		451	CATERING FOOD SUPPLIES	-	729	5,000	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	52,581	41,134	20,000	0.0	0.0	5,000	5,000	5,000
		470	COMPUTER SOFTWR	16,314	20,125	30,000	0.0	0.0	-	-	-
		480	COMPUTER HDW	-20,910	-	-	0.0	0.0	69,000	69,000	69,000
	Total Function 1111			1,993,186	2,813,854	2,831,972			3,001,884	3,001,884	3,001,884
	1121	111	LIC SALARIES	85,595	144,529	151,153	2.1	1.5	120,590	120,590	120,590
		112	CLASS SALARIES	20,265	14,674	19,114	0.8	0.8	20,479	20,479	20,479
		121	SUB LICENSED	-	206	-	0.0	0.0	-	-	-
		133	STIPEND-TOP OF SCALE	-	250	250	0.0	0.0	800	800	800
		137	EXTRA DUTY/HOURLY	202	3,713	5,740	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	22,965	18,522	19,049	0.0	0.0	14,324	14,324	14,324
		212	PERS PICKUP 6%	3,819	4,583	7,321	0.0	0.0	8,512	8,512	8,512
		216	PERS DISTRICT OPSPR	4,855	15,666	27,009	0.0	0.0	24,834	24,834	24,834
		220	SOC SEC ADMIN	7,434	12,359	13,337	0.0	0.0	10,853	10,853	10,853
		231	WRKRS COMP	319	604	669	0.0	0.0	487	487	487
		232	UNEMPLOY COMP	417	560	529	0.0	0.0	142	142	142
		233	PAID FAMILY MED LEAVE INS	-	654	705	0.0	0.0	567	567	567
		240	MEDICAL	23,201	24,563	23,885	0.0	0.0	21,569	21,569	21,569
		241	VISION	1,286	850	815	0.0	0.0	1,241	1,241	1,241
		242	DISABILITY	203	287	290	0.0	0.0	254	254	254
		243	DENTAL	3,714	2,355	2,376	0.0	0.0	4,045	4,045	4,045
		270	POST RETIREMENT MEDICAL	-	3,152	3,783	0.0	0.0	-	-	-
		273	POST RETIREMNT DENTAL	-	61	73	0.0	0.0	-	-	-
		311	INSTRUCTION SERVICES	1,388	1,439	-	0.0	0.0	750	750	750
		324	RENTALS	-	105	-	0.0	0.0	-	-	-
		343	STUDENT OUT-DIST-TRVL	-	618	5,000	0.0	0.0	2,500	2,500	2,500
		390	OTH GEN PROF TECH SRVS	15,000	15,000	10,000	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	-	11,566	5,000	0.0	0.0	20,000	20,000	20,000

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Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
251	1121	420	TEXTBOOKS - NEW	-	3,420	-	0.0	0.0	50,000	50,000	50,000
		427	TEXTBOOK ORIENTED MATERLS	1,620	25,073	5,000	0.0	0.0	2,500	2,500	2,500
		460	NONCONSUM ITEMS	12,543	24,663	17,500	0.0	0.0	1,000	1,000	1,000
		470	COMPUTER SOFTWR	2,000	-	-	0.0	0.0	-	-	-
		480	COMPUTER HDW	-	-	-	0.0	0.0	69,000	69,000	69,000
	Total Function 1121			206,825	329,473	318,597			374,448	374,448	374,448
	1122	140	STIPEND-ADVISORS	1,882	1,939	1,997	0.0	0.0	2,594	2,594	2,594
		212	PERS PICKUP 6%	113	116	120	0.0	0.0	156	156	156
		216	PERS DISTRICT OPSPR	446	485	500	0.0	0.0	688	688	688
		220	SOC SEC ADMIN	144	148	153	0.0	0.0	198	198	198
		231	WRKRS COMP	6	8	22	0.0	0.0	23	23	23
		232	UNEMPLOY COMP	7	7	6	0.0	0.0	3	3	3
		233	PAID FAMILY MED LEAVE INS	-	8	8	0.0	0.0	10	10	10
	Total Function 1122			2,599	2,712	2,806			3,672	3,672	3,672
	1131	111	LIC SALARIES	43,187	115,896	120,392	1.7	1.5	108,484	108,484	108,484
		112	CLASS SALARIES	27,478	32,602	37,015	1.2	0.1	3,245	3,245	3,245
		121	SUB LICENSED	-	26	-	0.0	0.0	-	-	-
		130	OVERTIME SALARY	-	1,096	-	0.0	0.0	-	-	-
		132	STIPEND-REMOTE LOCATION	-	500	500	0.0	0.0	-	-	-
		133	STIPEND-TOP OF SCALE	-	250	250	0.0	0.0	800	800	800
		137	EXTRA DUTY/HOURLY	9,770	28,882	20,090	0.0	0.0	-	-	-
		140	STIPEND-ADVISORS	-	-	-	0.0	0.0	6,231	6,231	6,231
		190	OTHER SALARIES	-	450	-	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	14,167	26,447	24,272	0.0	0.0	16,174	16,174	16,174
		212	PERS PICKUP 6%	3,771	8,269	8,206	0.0	0.0	7,126	7,126	7,126
		216	PERS DISTRICT OPSPR	2,384	20,943	22,816	0.0	0.0	17,053	17,053	17,053
		220	SOC SEC ADMIN	6,076	13,332	13,122	0.0	0.0	9,085	9,085	9,085
		231	WRKRS COMP	248	743	684	0.0	0.0	428	428	428
		232	UNEMPLOY COMP	313	609	535	0.0	0.0	119	119	119
		233	PAID FAMILY MED LEAVE INS	-	719	713	0.0	0.0	475	475	475
		240	MEDICAL	-	11,729	11,822	0.0	0.0	-	-	-

Functions by Account Code

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KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
251	1131	241	VISION	424	776	838	0.0	0.0	920	920	920
		242	DISABILITY	95	213	220	0.0	0.0	266	266	266
		243	DENTAL	1,284	3,478	3,761	0.0	0.0	3,170	3,170	3,170
		270	POST RETIREMENT MEDICAL	-	3,776	3,495	0.0	0.0	-	-	-
		273	POST RETIREMNT DENTAL	-	287	266	0.0	0.0	-	-	-
		310	INST/PROF/TECH SERVICES	-	965	2,500	0.0	0.0	-	-	-
		311	INSTRUCTION SERVICES	1,261	1,438	1,000	0.0	0.0	3,000	3,000	3,000
		322	REPAIR & MAINT SERVICE	-	13,699	15,000	0.0	0.0	-	-	-
		324	RENTALS	-	1,000	1,000	0.0	0.0	-	-	-
		342	OUT-DIST TRAVEL	2,114	838	2,500	0.0	0.0	-	-	-
		343	STUDENT OUT-DIST-TRVL	-	-	-	0.0	0.0	3,000	3,000	3,000
		370	TUITION	-	16,540	-	0.0	0.0	-	-	-
		371	TUITION W/IN STATE	-	3,414	-	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	5,043	28,391	18,511	0.0	0.0	28,465	28,465	28,465
		413	FOOD SUPPLIES	172	-	-	0.0	0.0	500	500	500
		420	TEXTBOOKS - NEW	-	4,805	5,000	0.0	0.0	50,000	50,000	50,000
		422	TEXTBOOKS - REPLACEMENT	-	2,967	3,500	0.0	0.0	-	-	-
		427	TEXTBOOK ORIENTED MATERLS	2,430	33,826	15,000	0.0	0.0	30,000	30,000	30,000
		430	LIBRARY BOOKS	300	12,001	5,500	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	107,367	81,775	31,000	0.0	0.0	2,500	2,500	2,500
		470	COMPUTER SOFTWR	17,291	1,510	2,000	0.0	0.0	2,000	2,000	2,000
		480	COMPUTER HDW	-	9,578	-	0.0	0.0	69,000	69,000	69,000
		540	DEPRECIABLE EQUIPMENT	-	2,216	-	0.0	0.0	-	-	-
		542	REPLACEMENT EQUIP	-	10,000	-	0.0	0.0	-	-	-
		640	DUES AND FEES	499	-	-	0.0	0.0	-	-	-
	Total Function 1131			245,674	495,985	371,508			362,041	362,041	362,041
	1132	137	EXTRA DUTY/HOURLY	-	430	-	0.0	0.0	-	-	-
		140	STIPEND-ADVISORS	-	1,939	1,997	0.0	0.0	4,671	4,671	4,671
		212	PERS PICKUP 6%	-	142	120	0.0	0.0	280	280	280
		216	PERS DISTRICT OPSPR	-	593	500	0.0	0.0	1,239	1,239	1,239
		220	SOC SEC ADMIN	-	181	153	0.0	0.0	357	357	357

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Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
251	1132	231	WRKRS COMP	-	9	22	0.0	0.0	38	38	38
		232	UNEMPLOY COMP	-	9	6	0.0	0.0	5	5	5
		233	PAID FAMILY MED LEAVE INS	-	9	8	0.0	0.0	19	19	19
	Total Function 1132			-	3,314	2,806			6,609	6,609	6,609
	1210	410	CONSUMABLE SUPPLIES	888	703	2,500	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	4,246	106	-	0.0	0.0	-	-	-
	Total Function 1210			5,134	809	2,500			-	-	-
	1229	427	TEXTBOOK ORIENTED MATERLS	810	-	-	0.0	0.0	-	-	-
	Total Function 1229			810	-	-			-	-	-
	1283	111	LIC SALARIES	42,408	-	-	0.0	0.0	-	-	-
		112	CLASS SALARIES	-	34,575	44,414	1.0	1.0	47,576	47,576	47,576
		130	OVERTIME SALARY	-	1,854	-	0.0	0.0	-	-	-
		137	EXTRA DUTY/HOURLY	-	3,638	-	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	11,378	107	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	-	2,404	2,665	0.0	0.0	2,855	2,855	2,855
		216	PERS DISTRICT OPSPR	-	9,933	11,117	0.0	0.0	12,617	12,617	12,617
		220	SOC SEC ADMIN	3,156	2,906	3,398	0.0	0.0	3,640	3,640	3,640
		231	WRKRS COMP	124	153	172	0.0	0.0	164	164	164
		232	UNEMPLOY COMP	170	136	133	0.0	0.0	48	48	48
		233	PAID FAMILY MED LEAVE INS	-	160	178	0.0	0.0	190	190	190
		240	MEDICAL	8,005	5,522	6,696	0.0	0.0	7,046	7,046	7,046
		241	VISION	-	146	175	0.0	0.0	173	173	173
		242	DISABILITY	108	-	-	0.0	0.0	-	-	-
		243	DENTAL	724	656	787	0.0	0.0	827	827	827
		342	OUT-DIST TRAVEL	5,950	-	-	0.0	0.0	-	-	-
		371	TUITION W/IN STATE	-	380	-	0.0	0.0	-	-	-
		640	DUES AND FEES	4,000	-	-	0.0	0.0	-	-	-
	Total Function 1283			76,021	62,571	69,735			75,135	75,135	75,135
	1420	119	SUMMER EMPLOYEES	76	13,231	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	5	794	-	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	18	3,312	-	0.0	0.0	-	-	-

KLAMATH COUNTY SCHOOL DISTRICT

Functions by Account Code **Budget 2025-26**

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
251	1420	220	SOC SEC ADMIN	5	1,012	-	0.0	0.0	-	-	-
		231	WRKRS COMP	0	48	-	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	0	40	-	0.0	0.0	-	-	-
	Total Function 1420			104	18,437	-			-	-	-
	1430	119	SUMMER EMPLOYEES	-	3,004	-	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	-	209	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	-	180	-	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	-	564	-	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	-	230	-	0.0	0.0	-	-	-
		231	WRKRS COMP	-	11	-	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	-	8	-	0.0	0.0	-	-	-
	Total Function 1430			-	4,206	-			-	-	-
	2110	111	LIC SALARIES	376,374	392,150	414,504	6.0	6.0	444,761	444,761	444,761
		112	CLASS SALARIES	141,483	150,584	158,597	3.0	3.0	168,416	168,416	168,416
		132	STIPEND-REMOTE LOCATION	2,000	2,000	2,000	0.0	0.0	2,000	2,000	2,000
		133	STIPEND-TOP OF SCALE	1,600	1,600	1,600	0.0	0.0	1,600	1,600	1,600
		137	EXTRA DUTY/HOURLY	248	478	-	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	51,689	56,228	58,897	0.0	0.0	66,390	66,390	66,390
		212	PERS PICKUP 6%	31,242	32,809	34,602	0.0	0.0	37,007	37,007	37,007
		216	PERS DISTRICT OPSPR	77,812	86,369	91,453	0.0	0.0	104,288	104,288	104,288
		220	SOC SEC ADMIN	38,650	40,077	44,118	0.0	0.0	47,183	47,183	47,183
		231	WRKRS COMP	1,581	2,026	2,217	0.0	0.0	2,118	2,118	2,118
		232	UNEMPLOY COMP	2,053	1,832	1,730	0.0	0.0	617	617	617
		233	PAID FAMILY MED LEAVE INS	-	2,187	2,307	0.0	0.0	2,467	2,467	2,467
		240	MEDICAL	57,682	74,907	74,942	0.0	0.0	71,592	71,592	71,592
		241	VISION	2,292	2,373	2,373	0.0	0.0	2,397	2,397	2,397
		242	DISABILITY	661	882	919	0.0	0.0	934	934	934
		243	DENTAL	10,010	10,753	10,796	0.0	0.0	10,446	10,446	10,446
		311	INSTRUCTION SERVICES	-	-	-	0.0	0.0	1,000	1,000	1,000
		410	CONSUMABLE SUPPLIES	-	1,819	5,000	0.0	0.0	500	500	500
		413	FOOD SUPPLIES	-	1,132	-	0.0	0.0	-	-	-
	Total Function 2110			795,377	860,207	906,054			963,716	963,716	963,716

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251	2112	113	ADMINISTRATORS	-	126,896	131,843	1.0	0.5	69,039	69,039	69,039
		210	PERS DISTRICT T1/T2	-	35,450	36,745	0.0	0.0	20,638	20,638	20,638
		212	PERS PICKUP 6%	-	7,632	7,911	0.0	0.0	4,169	4,169	4,169
		220	SOC SEC ADMIN	-	9,765	10,120	0.0	0.0	5,342	5,342	5,342
		231	WRKRS COMP	-	447	483	0.0	0.0	234	234	234
		232	UNEMPLOY COMP	-	413	396	0.0	0.0	69	69	69
		233	PAID FAMILY MED LEAVE INS	-	424	527	0.0	0.0	278	278	278
		241	VISION	-	821	817	0.0	0.0	414	414	414
		243	DENTAL	-	2,563	2,569	0.0	0.0	1,348	1,348	1,348
		245	LIFE INSURANCE	-	353	803	0.0	0.0	521	521	521
		246	HRA (HLTH REIMBURSEMENT)	-	956	-	0.0	0.0	-	-	-
		290	OTHER BENEFIT COSTS	-	300	-	0.0	0.0	450	450	450
		342	OUT-DIST TRAVEL	-	-	-	0.0	0.0	500	500	500
		353	POSTAGE	-	2,103	5,000	0.0	0.0	500	500	500
		410	CONSUMABLE SUPPLIES	-	533	20,000	0.0	0.0	5,000	5,000	5,000
		460	NONCONSUM ITEMS	-	-	-	0.0	0.0	500	500	500
	Total Function 2112			-	188,656	217,213			109,003	109,003	109,003
	2120	111	LIC SALARIES	670,683	714,644	753,219	11.0	11.0	759,991	759,991	759,991
		113	ADMINISTRATORS	113,141	58,948	30,711	0.2	0.0	-	-	-
		121	SUB LICENSED	-	52	-	0.0	0.0	-	-	-
		132	STIPEND-REMOTE LOCATION	2,800	3,600	3,600	0.0	0.0	2,800	2,800	2,800
		133	STIPEND-TOP OF SCALE	-	-	-	0.0	0.0	1,600	1,600	1,600
		137	EXTRA DUTY/HOURLY	990	159	-	0.0	0.0	-	-	-
		140	STIPEND-ADVISORS	-	3,876	3,993	0.0	0.0	-	-	-
		151	CATERING EXTRA DUTY	-	336	-	0.0	0.0	-	-	-
		153	HOUSING STIPEND	-	-	-	0.0	0.0	8,500	8,500	8,500
		210	PERS DISTRICT T1/T2	25,337	25,575	26,311	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	43,443	46,815	47,505	0.0	0.0	46,373	46,373	46,373
		216	PERS DISTRICT OPSPR	149,345	172,328	174,544	0.0	0.0	204,971	204,971	204,971
		220	SOC SEC ADMIN	58,823	58,015	60,574	0.0	0.0	59,126	59,126	59,126
		231	WRKRS COMP	2,341	2,864	3,034	0.0	0.0	2,644	2,644	2,644
		232	UNEMPLOY COMP	3,118	2,656	2,282	0.0	0.0	773	773	773

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251	2120	233	PAID FAMILY MED LEAVE INS	-	3,049	3,260	0.0	0.0	3,092	3,092	3,092
		240	MEDICAL	153,069	124,930	114,761	0.0	0.0	147,905	147,905	147,905
		241	VISION	5,320	5,227	4,975	0.0	0.0	4,473	4,473	4,473
		242	DISABILITY	1,461	1,633	1,668	0.0	0.0	1,594	1,594	1,594
		243	DENTAL	16,270	16,610	16,025	0.0	0.0	14,544	14,544	14,544
		244	HEALTH SAVINGS PLAN	-	862	936	0.0	0.0	936	936	936
		245	LIFE INSURANCE	365	176	156	0.0	0.0	-	-	-
		246	HRA (HLTH REIMBURSEMENT)	-	239	-	0.0	0.0	-	-	-
		290	OTHER BENEFIT COSTS	900	1,145	1,161	0.0	0.0	-	-	-
		310	INST/PROF/TECH SERVICES	-	7,665	20,000	0.0	0.0	1,000	1,000	1,000
		311	INSTRUCTION SERVICES	1,135	3,734	5,000	0.0	0.0	2,000	2,000	2,000
		341	IN-DIST TRAVEL	175	1,086	5,000	0.0	0.0	3,500	3,500	3,500
		342	OUT-DIST TRAVEL	1,812	-	-	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	450	-	-	0.0	0.0	5,000	5,000	5,000
		413	FOOD SUPPLIES	-	1,022	5,000	0.0	0.0	750	750	750
		427	TEXTBOOK ORIENTED MATERLS	9,786	-	-	0.0	0.0	-	-	-
		451	CATERING FOOD SUPPLIES	-	390	2,500	0.0	0.0	2,500	2,500	2,500
		460	NONCONSUM ITEMS	742	415	5,000	0.0	0.0	750	750	750
		470	COMPUTER SOFTWR	1,342	3,400	2,500	0.0	0.0	-	-	-
	Total Function 2120			1,262,847	1,261,451	1,293,715			1,274,822	1,274,822	1,274,822
	2130	410	CONSUMABLE SUPPLIES	-	115	5,000	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	-	480	5,000	0.0	0.0	-	-	-
	Total Function 2130			-	595	10,000			-	-	-
	2190	137	EXTRA DUTY/HOURLY	-	2,427	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	-	146	-	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	-	607	-	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	-	186	-	0.0	0.0	-	-	-
		231	WRKRS COMP	-	9	-	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	-	7	-	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	-	532	2,500	0.0	0.0	-	-	-
	Total Function 2190			-	3,913	2,500			-	-	-

KLAMATH COUNTY SCHOOL DISTRICT

Functions by Account Code
Budget 2025-26

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
251	2210	310	INST/PROF/TECH SERVICES	-	13,551	50,000	0.0	0.0	5,000	5,000	5,000
		341	IN-DIST TRAVEL	1,053	-	-	0.0	0.0	-	-	-
	Total Function 2210			1,053	13,551	50,000			5,000	5,000	5,000
	2211	113	ADMINISTRATORS	172,598	123,201	208,355	1.5	1.5	221,023	221,023	221,023
		133	STIPEND-TOP OF SCALE	1,484	339	4,167	0.0	0.0	4,167	4,167	4,167
		137	EXTRA DUTY/HOURLY	726	1,730	-	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	47,164	120	23,410	0.0	0.0	26,426	26,426	26,426
		212	PERS PICKUP 6%	10,569	7,577	12,832	0.0	0.0	13,592	13,592	13,592
		216	PERS DISTRICT OPSPR	87	31,499	32,508	0.0	0.0	36,482	36,482	36,482
		220	SOC SEC ADMIN	13,110	9,602	16,422	0.0	0.0	17,391	17,391	17,391
		231	WRKRS COMP	505	443	830	0.0	0.0	788	788	788
		232	UNEMPLOY COMP	697	410	642	0.0	0.0	227	227	227
		233	PAID FAMILY MED LEAVE INS	-	415	856	0.0	0.0	906	906	906
		240	MEDICAL	24,389	18,056	33,845	0.0	0.0	35,655	35,655	35,655
		241	VISION	791	821	1,022	0.0	0.0	1,035	1,035	1,035
		243	DENTAL	2,383	2,563	3,102	0.0	0.0	3,257	3,257	3,257
		245	LIFE INSURANCE	548	8	1,324	0.0	0.0	1,324	1,324	1,324
		246	HRA (HLTH REIMBURSEMENT)	-	1,434	-	0.0	0.0	-	-	-
		290	OTHER BENEFIT COSTS	1,350	1,007	1,350	0.0	0.0	1,350	1,350	1,350
		310	INST/PROF/TECH SERVICES	-	5,000	-	0.0	0.0	-	-	-
		311	INSTRUCTION SERVICES	-	1,833	-	0.0	0.0	-	-	-
		341	IN-DIST TRAVEL	257	256	-	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	-	3,175	13,325	0.0	0.0	-	-	-
		413	FOOD SUPPLIES	2,239	1,502	5,000	0.0	0.0	-	-	-
		427	TEXTBOOK ORIENTED MATERLS	-	48,500	50,000	0.0	0.0	-	-	-
		430	LIBRARY BOOKS	-	1,954	-	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	4,848	3,749	5,000	0.0	0.0	-	-	-
		470	COMPUTER SOFTWR	42,858	38,982	-	0.0	0.0	-	-	-
		480	COMPUTER HDW	302,549	-	-	0.0	0.0	-	-	-
	Total Function 2211			629,151	304,176	413,990			363,623	363,623	363,623
	2220	137	EXTRA DUTY/HOURLY	-	259	-	0.0	0.0	-	-	-

Functions by Account Code
Budget 2025-26

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
251	2220	210	PERS DISTRICT T1/T2	-	9	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	-	16	-	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	-	57	-	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	-	19	-	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	-	-	-
		310	INST/PROF/TECH SERVICES	-	66,956	-	0.0	0.0	25,000	25,000	25,000
		430	LIBRARY BOOKS	-136	-	-	0.0	0.0	2,500	2,500	2,500
		460	NONCONSUM ITEMS	-	843	1,000	0.0	0.0	500	500	500
	Total Function 2220			-136	68,163	1,000			28,000	28,000	28,000
	2240	111	LIC SALARIES	-	-	-	0.0	2.0	172,462	172,462	172,462
		130	OVERTIME SALARY	-	196	-	0.0	0.0	-	-	-
		133	STIPEND-TOP OF SCALE	-	-	-	0.0	0.0	500	500	500
		137	EXTRA DUTY/HOURLY	95,458	133,426	223,860	0.0	0.0	-	-	-
		151	CATERING EXTRA DUTY	292	-	-	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	3,747	5,182	-	0.0	0.0	26,250	26,250	26,250
		212	PERS PICKUP 6%	4,317	6,726	13,432	0.0	0.0	4,733	4,733	4,733
		216	PERS DISTRICT OPSPR	14,579	25,004	56,032	0.0	0.0	22,430	22,430	22,430
		220	SOC SEC ADMIN	7,169	9,925	11,399	0.0	0.0	13,232	13,232	13,232
		231	WRKRS COMP	307	492	790	0.0	0.0	581	581	581
		232	UNEMPLOY COMP	354	447	672	0.0	0.0	173	173	173
		233	PAID FAMILY MED LEAVE INS	-	503	895	0.0	0.0	692	692	692
		241	VISION	-	-	-	0.0	0.0	1,922	1,922	1,922
		242	DISABILITY	-	-	-	0.0	0.0	284	284	284
		243	DENTAL	-	-	-	0.0	0.0	6,156	6,156	6,156
		270	POST RETIREMENT MEDICAL	-	-	-	0.0	0.0	7,371	7,371	7,371
		273	POST RETIREMNT DENTAL	-	-	-	0.0	0.0	557	557	557
		310	INST/PROF/TECH SERVICES	9,329	114,578	75,000	0.0	0.0	50,000	50,000	50,000
		311	INSTRUCTION SERVICES	23,083	23,666	20,000	0.0	0.0	-	-	-
		318	PROF & IMPR NON-INSTR	79,055	82,699	100,000	0.0	0.0	100,000	100,000	100,000
		324	RENTALS	665	-	-	0.0	0.0	-	-	-

Functions by Account Code

Budget 2025-26

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
251	2240	341	IN-DIST TRAVEL	5,817	19,285	20,000	0.0	0.0	10,000	10,000	10,000
		342	OUT-DIST TRAVEL	22,613	20,147	30,000	0.0	0.0	20,000	20,000	20,000
		410	CONSUMABLE SUPPLIES	3,297	8,913	10,000	0.0	0.0	5,000	5,000	5,000
		413	FOOD SUPPLIES	2,915	2,887	2,500	0.0	0.0	2,500	2,500	2,500
		420	TEXTBOOKS - NEW	-	614	5,000	0.0	0.0	-	-	-
		451	CATERING FOOD SUPPLIES	-	-	-	0.0	0.0	1,000	1,000	1,000
		460	NONCONSUM ITEMS	-	1,461	5,000	0.0	0.0	-	-	-
		470	COMPUTER SOFTWR	750	-	-	0.0	0.0	-	-	-
		480	COMPUTER HDW	-	130	-	0.0	0.0	-	-	-
		640	DUES AND FEES	240	-	-	0.0	0.0	-	-	-
	Total Function 2240			273,988	456,282	574,580			445,841	445,841	445,841
	2410	113	ADMINISTRATORS	133,277	125,373	131,717	1.0	1.8	225,451	225,451	225,451
		133	STIPEND-TOP OF SCALE	2,666	2,508	2,634	0.0	0.0	2,634	2,634	2,634
		210	PERS DISTRICT T1/T2	36,715	35,891	37,695	0.0	0.0	42,548	42,548	42,548
		212	PERS PICKUP 6%	8,211	7,727	8,115	0.0	0.0	13,780	13,780	13,780
		216	PERS DISTRICT OPSPR	-	-	-	0.0	0.0	22,913	22,913	22,913
		220	SOC SEC ADMIN	10,437	9,823	10,445	0.0	0.0	17,683	17,683	17,683
		231	WRKRS COMP	389	451	525	0.0	0.0	793	793	793
		232	UNEMPLOY COMP	547	419	406	0.0	0.0	230	230	230
		233	PAID FAMILY MED LEAVE INS	-	429	541	0.0	0.0	919	919	919
		240	MEDICAL	12,676	7,242	7,295	0.0	0.0	19,566	19,566	19,566
		241	VISION	-	265	264	0.0	0.0	383	383	383
		243	DENTAL	965	786	787	0.0	0.0	1,374	1,374	1,374
		244	HEALTH SAVINGS PLAN	98	-	-	0.0	0.0	-	-	-
		245	LIFE INSURANCE	336	353	1,643	0.0	0.0	2,110	2,110	2,110
		246	HRA (HLTH REIMBURSEMENT)	-	892	-	0.0	0.0	-	-	-
		290	OTHER BENEFIT COSTS	900	900	900	0.0	0.0	1,575	1,575	1,575
	Total Function 2410			207,216	193,059	202,968			351,958	351,958	351,958
	2520	690	GRANT INDIRECT CHG	226,080	139,031	284,182	0.0	0.0	125,926	125,926	125,926
	Total Function 2520			226,080	139,031	284,182			125,926	125,926	125,926
	2528	113	ADMINISTRATORS	-	-	-	0.0	0.5	69,039	69,039	69,039
		210	PERS DISTRICT T1/T2	-	-	-	0.0	0.0	20,638	20,638	20,638

Functions by Account Code

Budget 2025-26

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
251	2528	212	PERS PICKUP 6%	-	-	-	0.0	0.0	4,169	4,169	4,169
		220	SOC SEC ADMIN	-	-	-	0.0	0.0	5,342	5,342	5,342
		231	WRKRS COMP	-	-	-	0.0	0.0	234	234	234
		232	UNEMPLOY COMP	-	-	-	0.0	0.0	69	69	69
		233	PAID FAMILY MED LEAVE INS	-	-	-	0.0	0.0	278	278	278
		241	VISION	-	-	-	0.0	0.0	414	414	414
		243	DENTAL	-	-	-	0.0	0.0	1,348	1,348	1,348
		245	LIFE INSURANCE	-	-	-	0.0	0.0	521	521	521
		290	OTHER BENEFIT COSTS	-	-	-	0.0	0.0	450	450	450
	Total Function 2528			-	-	-			102,503	102,503	102,503
	2542	520	BLDG ACQUISITION/IMPRVMNT	57,364	-	-	0.0	0.0	-	-	-
	Total Function 2542			57,364	-	-			-	-	-
	3500	410	CONSUMABLE SUPPLIES	-	229	5,000	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	-	77,093	20,000	0.0	0.0	-	-	-
		530	GROUPS IMPROVEMENT	-	10,213	10,000	0.0	0.0	-	-	-
	Total Function 3500			-	87,535	35,000			-	-	-
	4150	520	BLDG ACQUISITION/IMPRVMNT	41,658	-	-	0.0	0.0	-	-	-
	Total Function 4150			41,658	-	-			-	-	-
Total Fund 251				6,024,951	7,307,979	7,591,126			7,594,184	7,594,184	7,594,184

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2025 - 2026 Budget

252 Measure 98

Fund Description:

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

Special Notes:

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

Revenue Budget
July 1, 2025 to June 30, 2026
Fund 252

3000 - Revenue From State Sources

Fund	Rev Acct	Rev Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
252	R3299	RESTR GRANTS OTHER	1,838,965	1,901,527	1,970,362	2,146,924	2,146,924	2,146,924
252			1,838,965	1,901,527	1,970,362	2,146,924	2,146,924	2,146,924

Functions by Account Code

Budget 2025-26

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
252	1121	111	LIC SALARIES	98,181	126,589	133,668	2.1	2.1	139,679	139,679	139,679
		121	SUB LICENSED	-	52	-	0.0	0.0	-	-	-
		132	STIPEND-REMOTE LOCATION	740	740	740	0.0	0.0	740	740	740
		133	STIPEND-TOP OF SCALE	-	-	-	0.0	0.0	400	400	400
		137	EXTRA DUTY/HOURLY	2,055	1,785	-	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	17	-	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	4,604	7,692	8,064	0.0	0.0	8,449	8,449	8,449
		216	PERS DISTRICT OPSPR	18,188	32,089	33,642	0.0	0.0	37,345	37,345	37,345
		220	SOC SEC ADMIN	7,634	9,769	10,282	0.0	0.0	10,773	10,773	10,773
		231	WRKRS COMP	306	476	512	0.0	0.0	484	484	484
		232	UNEMPLOY COMP	404	440	403	0.0	0.0	141	141	141
		233	PAID FAMILY MED LEAVE INS	-	517	538	0.0	0.0	563	563	563
		240	MEDICAL	23,214	28,688	28,688	0.0	0.0	23,192	23,192	23,192
		241	VISION	486	610	610	0.0	0.0	724	724	724
		242	DISABILITY	233	292	297	0.0	0.0	179	179	179
		243	DENTAL	1,823	2,142	2,142	0.0	0.0	2,518	2,518	2,518
		311	INSTRUCTION SERVICES	1,009	1,176	-	0.0	0.0	7,500	7,500	7,500
		342	OUT-DIST TRAVEL	1,650	-	-	0.0	0.0	750	750	750
		343	STUDENT OUT-DIST-TRVL	-	3,076	-	0.0	0.0	2,000	2,000	2,000
		410	CONSUMABLE SUPPLIES	3,533	9,578	12,500	0.0	0.0	15,000	15,000	15,000
		413	FOOD SUPPLIES	1,181	272	-	0.0	0.0	500	500	500
		420	TEXTBOOKS - NEW	-	417	-	0.0	0.0	-	-	-
		427	TEXTBOOK ORIENTED MATERLS	440	330	-	0.0	0.0	3,000	3,000	3,000
		440	PERIODICALS	-	-	-	0.0	0.0	500	500	500
		460	NONCONSUM ITEMS	4,543	7,927	-	0.0	0.0	10,000	10,000	10,000
		470	COMPUTER SOFTWR	1,074	950	-	0.0	0.0	-	-	-
		640	DUES AND FEES	650	-	-	0.0	0.0	-	-	-
	Total Function 1121			171,965	235,605	232,087			264,437	264,437	264,437
	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	-	-	-

Functions by Account Code

Budget 2025-26

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
252	1122	220	SOC SEC ADMIN	162	-	-	0.0	0.0	-	-	-
		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	-	-	-
	Total Function 1122			4,029	-	-			-	-	-
	1131	111	LIC SALARIES	401,781	549,354	547,251	0.0	6.1	511,618	511,618	511,618
		112	CLASS SALARIES	108,385	106,465	116,384	0.0	2.5	124,687	124,687	124,687
		121	SUB LICENSED	-	57	-	0.0	0.0	-	-	-
		130	OVERTIME SALARY	-	279	-	0.0	0.0	-	-	-
		132	STIPEND-REMOTE LOCATION	2,060	2,060	2,060	0.0	0.0	3,060	3,060	3,060
		133	STIPEND-TOP OF SCALE	-	3,600	3,600	0.0	0.0	3,400	3,400	3,400
		137	EXTRA DUTY/HOURLY	24,054	11,577	-	0.0	0.0	-	-	-
		140	STIPEND-ADVISORS	470	-	-	0.0	0.0	-	-	-
		153	HOUSING STIPEND	-	-	-	0.0	0.0	3,000	3,000	3,000
		190	OTHER SALARIES	50,800	800	-	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	48,934	74,902	76,801	0.0	0.0	57,866	57,866	57,866
		212	PERS PICKUP 6%	35,031	39,958	40,158	0.0	0.0	38,746	38,746	38,746
		216	PERS DISTRICT OPSPR	95,300	99,421	98,549	0.0	0.0	119,587	119,587	119,587
		220	SOC SEC ADMIN	42,903	49,449	51,201	0.0	0.0	49,401	49,401	49,401
		231	WRKRS COMP	1,749	2,452	2,576	0.0	0.0	2,230	2,230	2,230
		232	UNEMPLOY COMP	2,348	2,267	2,008	0.0	0.0	646	646	646
		233	PAID FAMILY MED LEAVE INS	-	2,644	2,527	0.0	0.0	2,583	2,583	2,583
		240	MEDICAL	119,106	155,593	151,358	0.0	0.0	146,172	146,172	146,172
		241	VISION	4,471	4,431	4,347	0.0	0.0	3,766	3,766	3,766
		242	DISABILITY	883	1,253	1,149	0.0	0.0	1,097	1,097	1,097
		243	DENTAL	13,542	13,033	11,395	0.0	0.0	11,354	11,354	11,354
		310	INST/PROF/TECH SERVICES	-	280	-	0.0	0.0	1,500	1,500	1,500
		311	INSTRUCTION SERVICES	7,442	15,656	-	0.0	0.0	12,500	12,500	12,500
		322	REPAIR & MAINT SERVICE	-	-	-	0.0	0.0	5,000	5,000	5,000
		324	RENTALS	1,258	-	-	0.0	0.0	1,000	1,000	1,000
		341	IN-DIST TRAVEL	413	-	-	0.0	0.0	-	-	-

Functions by Account Code

Budget 2025-26

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
252	1121	111	LIC SALARIES	98,181	126,589	133,668	2.1	2.1	139,679	139,679	139,679
		121	SUB LICENSED	-	52	-	0.0	0.0	-	-	-
		132	STIPEND-REMOTE LOCATION	740	740	740	0.0	0.0	740	740	740
		133	STIPEND-TOP OF SCALE	-	-	-	0.0	0.0	400	400	400
		137	EXTRA DUTY/HOURLY	2,055	1,785	-	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	17	-	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	4,604	7,692	8,064	0.0	0.0	8,449	8,449	8,449
		216	PERS DISTRICT OPSPR	18,188	32,089	33,642	0.0	0.0	37,345	37,345	37,345
		220	SOC SEC ADMIN	7,634	9,769	10,282	0.0	0.0	10,773	10,773	10,773
		231	WRKRS COMP	306	476	512	0.0	0.0	484	484	484
		232	UNEMPLOY COMP	404	440	403	0.0	0.0	141	141	141
		233	PAID FAMILY MED LEAVE INS	-	517	538	0.0	0.0	563	563	563
		240	MEDICAL	23,214	28,688	28,688	0.0	0.0	23,192	23,192	23,192
		241	VISION	486	610	610	0.0	0.0	724	724	724
		242	DISABILITY	233	292	297	0.0	0.0	179	179	179
		243	DENTAL	1,823	2,142	2,142	0.0	0.0	2,518	2,518	2,518
		311	INSTRUCTION SERVICES	1,009	1,176	-	0.0	0.0	7,500	7,500	7,500
		342	OUT-DIST TRAVEL	1,650	-	-	0.0	0.0	750	750	750
		343	STUDENT OUT-DIST-TRVL	-	3,076	-	0.0	0.0	2,000	2,000	2,000
		410	CONSUMABLE SUPPLIES	3,533	9,578	12,500	0.0	0.0	15,000	15,000	15,000
		413	FOOD SUPPLIES	1,181	272	-	0.0	0.0	500	500	500
		420	TEXTBOOKS - NEW	-	417	-	0.0	0.0	-	-	-
		427	TEXTBOOK ORIENTED MATERLS	440	330	-	0.0	0.0	3,000	3,000	3,000
		440	PERIODICALS	-	-	-	0.0	0.0	500	500	500
		460	NONCONSUM ITEMS	4,543	7,927	-	0.0	0.0	10,000	10,000	10,000
		470	COMPUTER SOFTWR	1,074	950	-	0.0	0.0	-	-	-
		640	DUES AND FEES	650	-	-	0.0	0.0	-	-	-
	Total Function 1121			171,965	235,605	232,087			264,437	264,437	264,437
	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	-	-	-

Functions by Account Code

Budget 2025-26

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
252	1122	220	SOC SEC ADMIN	162	-	-	0.0	0.0	-	-	-
		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	-	-	-
	Total Function 1122			4,029	-	-			-	-	-
	1131	111	LIC SALARIES	401,781	549,354	547,251	0.0	6.1	511,618	511,618	511,618
		112	CLASS SALARIES	108,385	106,465	116,384	0.0	2.5	124,687	124,687	124,687
		121	SUB LICENSED	-	57	-	0.0	0.0	-	-	-
		130	OVERTIME SALARY	-	279	-	0.0	0.0	-	-	-
		132	STIPEND-REMOTE LOCATION	2,060	2,060	2,060	0.0	0.0	3,060	3,060	3,060
		133	STIPEND-TOP OF SCALE	-	3,600	3,600	0.0	0.0	3,400	3,400	3,400
		137	EXTRA DUTY/HOURLY	24,054	11,577	-	0.0	0.0	-	-	-
		140	STIPEND-ADVISORS	470	-	-	0.0	0.0	-	-	-
		153	HOUSING STIPEND	-	-	-	0.0	0.0	3,000	3,000	3,000
		190	OTHER SALARIES	50,800	800	-	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	48,934	74,902	76,801	0.0	0.0	57,866	57,866	57,866
		212	PERS PICKUP 6%	35,031	39,958	40,158	0.0	0.0	38,746	38,746	38,746
		216	PERS DISTRICT OPSPR	95,300	99,421	98,549	0.0	0.0	119,587	119,587	119,587
		220	SOC SEC ADMIN	42,903	49,449	51,201	0.0	0.0	49,401	49,401	49,401
		231	WRKRS COMP	1,749	2,452	2,576	0.0	0.0	2,230	2,230	2,230
		232	UNEMPLOY COMP	2,348	2,267	2,008	0.0	0.0	646	646	646
		233	PAID FAMILY MED LEAVE INS	-	2,644	2,527	0.0	0.0	2,583	2,583	2,583
		240	MEDICAL	119,106	155,593	151,358	0.0	0.0	146,172	146,172	146,172
		241	VISION	4,471	4,431	4,347	0.0	0.0	3,766	3,766	3,766
		242	DISABILITY	883	1,253	1,149	0.0	0.0	1,097	1,097	1,097
		243	DENTAL	13,542	13,033	11,395	0.0	0.0	11,354	11,354	11,354
		310	INST/PROF/TECH SERVICES	-	280	-	0.0	0.0	1,500	1,500	1,500
		311	INSTRUCTION SERVICES	7,442	15,656	-	0.0	0.0	12,500	12,500	12,500
		322	REPAIR & MAINT SERVICE	-	-	-	0.0	0.0	5,000	5,000	5,000
		324	RENTALS	1,258	-	-	0.0	0.0	1,000	1,000	1,000
		341	IN-DIST TRAVEL	413	-	-	0.0	0.0	-	-	-

Functions by Account Code

Budget 2025-26

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
252	1131	342	OUT-DIST TRAVEL	10,341	-	-	0.0	0.0	2,000	2,000	2,000
		343	STUDENT OUT-DIST-TRVL	10,259	8,930	-	0.0	0.0	33,862	33,862	33,862
		370	TUITION	43,776	39,417	20,000	0.0	0.0	45,000	45,000	45,000
		374	OTHER TUITION	-	90	-	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	56,615	42,285	17,248	0.0	0.0	50,817	50,817	50,817
		413	FOOD SUPPLIES	4,045	2,379	-	0.0	0.0	1,500	1,500	1,500
		420	TEXTBOOKS - NEW	205	5,243	-	0.0	0.0	20,000	20,000	20,000
		422	TEXTBOOKS - REPLACEMENT	2,443	-	-	0.0	0.0	-	-	-
		427	TEXTBOOK ORIENTED MATERLS	7,447	100	-	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	107,814	35,905	40,000	0.0	0.0	76,320	76,320	76,320
		470	COMPUTER SOFTWR	5,213	3,200	-	0.0	0.0	-	-	-
		480	COMPUTER HDW	4,681	34,230	-	0.0	0.0	5,000	5,000	5,000
		Total Function 1131		1,213,768	1,307,309	1,188,612			1,333,711	1,333,711	1,333,711
	1132	140	STIPEND-ADVISORS	5,644	2,422	2,494	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	339	145	150	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	1,339	606	624	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	429	185	191	0.0	0.0	-	-	-
		231	WRKRS COMP	18	10	24	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	22	9	7	0.0	0.0	-	-	-
		233	PAID FAMILY MED LEAVE INS	-	10	10	0.0	0.0	-	-	-
		311	INSTRUCTION SERVICES	1,009	-	-	0.0	0.0	-	-	-
		343	STUDENT OUT-DIST-TRVL	540	-	-	0.0	0.0	-	-	-
		Total Function 1132		9,340	3,388	3,500			-	-	-
	1283	111	LIC SALARIES	141,887	161,882	166,081	0.0	1.8	161,149	161,149	161,149
		130	OVERTIME SALARY	-	391	-	0.0	0.0	-	-	-
		133	STIPEND-TOP OF SCALE	1,000	1,000	1,000	0.0	0.0	1,400	1,400	1,400
		137	EXTRA DUTY/HOURLY	-	1,090	-	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	32,752	31,339	36,733	0.0	0.0	41,115	41,115	41,115
		212	PERS PICKUP 6%	8,573	9,475	10,025	0.0	0.0	9,753	9,753	9,753
		216	PERS DISTRICT OPSPR	4,936	11,381	8,830	0.0	0.0	6,395	6,395	6,395
		220	SOC SEC ADMIN	10,736	11,976	12,782	0.0	0.0	12,435	12,435	12,435

KLAMATH COUNTY SCHOOL DISTRICT

Functions by Account Code
Budget 2025-26

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
252	1283	231	WRKRS COMP	418	568	635	0.0	0.0	556	556	556
		232	UNEMPLOY COMP	572	530	501	0.0	0.0	163	163	163
		233	PAID FAMILY MED LEAVE INS	-	632	618	0.0	0.0	650	650	650
		240	MEDICAL	16,239	17,581	12,382	0.0	0.0	13,039	13,039	13,039
		241	VISION	544	778	742	0.0	0.0	631	631	631
		242	DISABILITY	312	354	347	0.0	0.0	353	353	353
		243	DENTAL	2,097	2,788	2,223	0.0	0.0	1,804	1,804	1,804
		370	TUITION	6,448	6,880	-	0.0	0.0	10,000	10,000	10,000
	Total Function 1283			226,513	258,645	252,900			259,443	259,443	259,443
	1430	119	SUMMER EMPLOYEES	282	10,234	-	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	-	427	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	17	614	-	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	67	2,178	-	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	22	783	-	0.0	0.0	-	-	-
		231	WRKRS COMP	1	37	-	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	1	30	-	0.0	0.0	-	-	-
	Total Function 1430			389	14,303	-			-	-	-
	2110	112	CLASS SALARIES	-	-	-	0.0	0.5	25,792	25,792	25,792
		212	PERS PICKUP 6%	-	-	-	0.0	0.0	1,548	1,548	1,548
		216	PERS DISTRICT OPSPR	-	-	-	0.0	0.0	6,840	6,840	6,840
		220	SOC SEC ADMIN	-	-	-	0.0	0.0	1,973	1,973	1,973
		231	WRKRS COMP	-	-	-	0.0	0.0	89	89	89
		232	UNEMPLOY COMP	-	-	-	0.0	0.0	26	26	26
		233	PAID FAMILY MED LEAVE INS	-	-	-	0.0	0.0	103	103	103
		240	MEDICAL	-	-	-	0.0	0.0	3,531	3,531	3,531
		241	VISION	-	-	-	0.0	0.0	134	134	134
		243	DENTAL	-	-	-	0.0	0.0	358	358	358
	Total Function 2110			-	-	-			40,393	40,393	40,393
	2112	210	PERS DISTRICT T1/T2	-	167	251	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	-	36	54	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	-	46	34	0.0	0.0	-	-	-
		231	WRKRS COMP	-	0	18	0.0	0.0	-	-	-

KLAMATH COUNTY SCHOOL DISTRICT

Functions by Account Code

Budget 2025-26

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
252	2112	232	UNEMPLOY COMP	-	2	3	0.0	0.0	-	-	-
		233	PAID FAMILY MED LEAVE INS	-	2	4	0.0	0.0	-	-	-
		241	VISION	-	-	34	0.0	0.0	-	-	-
		290	OTHER BENEFIT COSTS	-	600	900	0.0	0.0	-	-	-
		353	POSTAGE	-	8	-	0.0	0.0	-	-	-
	Total Function 2112			-	862	1,298			-	-	-
	2119	112	CLASS SALARIES	-	-	27,912	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	-	-	1,675	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	-	-	6,986	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	-	3	2,135	0.0	0.0	-	-	-
		231	WRKRS COMP	-	-	106	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	-	-	84	0.0	0.0	-	-	-
		233	PAID FAMILY MED LEAVE INS	-	-	112	0.0	0.0	-	-	-
		241	VISION	-	-21	250	0.0	0.0	-	-	-
		243	DENTAL	-	-71	867	0.0	0.0	-	-	-
	Total Function 2119			-	-90	40,128			-	-	-
	2211	113	ADMINISTRATORS	74,209	6,497	107,236	0.0	0.5	86,889	86,889	86,889
		130	OVERTIME SALARY	370	-	-	0.0	0.0	-	-	-
		133	STIPEND-TOP OF SCALE	1,484	130	-	0.0	0.0	1,638	1,638	1,638
		137	EXTRA DUTY/HOURLY	351	-	-	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	20,429	1,857	-	0.0	0.0	26,426	26,426	26,426
		212	PERS PICKUP 6%	4,612	400	6,488	0.0	0.0	5,339	5,339	5,339
		216	PERS DISTRICT OPSPR	171	-	27,066	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	5,801	508	8,272	0.0	0.0	6,833	6,833	6,833
		231	WRKRS COMP	230	24	413	0.0	0.0	307	307	307
		232	UNEMPLOY COMP	299	26	324	0.0	0.0	89	89	89
		233	PAID FAMILY MED LEAVE INS	-	27	433	0.0	0.0	356	356	356
		240	MEDICAL	11,601	1,015	23,825	0.0	0.0	12,803	12,803	12,803
		241	VISION	213	17	215	0.0	0.0	207	207	207
		243	DENTAL	526	44	2,569	0.0	0.0	560	560	560
		245	LIFE INSURANCE	183	-302	353	0.0	0.0	521	521	521
		246	HRA (HLTH REIMBURSEMENT)	-	478	-	0.0	0.0	-	-	-

Functions by Account Code

Budget 2025-26

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
252	2211	290	OTHER BENEFIT COSTS	450	38	900	0.0	0.0	450	450	450
		351	TELEPHONE	208	-	-	0.0	0.0	-	-	-
		480	COMPUTER HDW	400	-	-	0.0	0.0	-	-	-
	Total Function 2211			121,536	10,759	178,094			142,418	142,418	142,418
	2240	137	EXTRA DUTY/HOURLY	9,144	96	-	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	220	-	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	515	6	-	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	1,842	24	-	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	696	7	-	0.0	0.0	-	-	-
		231	WRKRS COMP	28	0	-	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	35	0	-	0.0	0.0	-	-	-
		233	PAID FAMILY MED LEAVE INS	-	0	-	0.0	0.0	-	-	-
		310	INST/PROF/TECH SERVICES	-	-	-	0.0	0.0	10,000	10,000	10,000
		342	OUT-DIST TRAVEL	8,968	-	-	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	498	-	-	0.0	0.0	-	-	-
	Total Function 2240			21,946	133	-			10,000	10,000	10,000
	2520	690	GRANT INDIRECT CHG	69,480	70,614	73,744	0.0	0.0	86,521	86,521	86,521
	Total Function 2520			69,480	70,614	73,744			86,521	86,521	86,521
	2542	460	NONCONSUM ITEMS	-	-	-	0.0	0.0	10,000	10,000	10,000
	Total Function 2542			-	-	-			10,000	10,000	10,000
Total Fund 252				1,838,965	1,901,527	1,970,362			2,146,924	2,146,924	2,146,924

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2025 - 2026 Budget

253 ESSER III Title VI Native Ed (History Only)

Fund Description:

It is the purpose of this part 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 Indian students, so that such students can meet the challenging State academic standards; to ensure that Indian students gain knowledge and understanding of Native communities, languages, tribal histories, traditions, and cultures; and to ensure that teachers, principals, other school leaders, and other staff who serve Indian students have the ability to provide culturally appropriate and effective instruction and supports to such students.

Special Notes:

Revenue Budget
July 1, 2025 to June 30, 2026
Fund 253

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
253	R4300	RESTRICT REV FED GOV	-	83,169	-	-	-	-
253			-	83,169	-	-	-	-

Functions by Account Code

Budget 2025-26

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
253	1111	460	NONCONSUM ITEMS	-	2,949	-	0.0	0.0	-	-	-
	Total Function 1111			-	2,949	-			-	-	-
	2110	410	CONSUMABLE SUPPLIES	-	14,099	-	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	-	66,121	-	0.0	0.0	-	-	-
	Total Function 2110			-	80,220	-			-	-	-
	Total Fund 253			0	83,169	0			0	0	0

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2025 - 2026 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:

Revenue Budget
July 1, 2025 to June 30, 2026
Fund 254

3000 - Revenue From State Sources

Fund	Rev Acct	Rev Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
254	R3299	RESTR GRANTS OTHER	5,283	-	-	-	-	-

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
254	R4500	RESTR REV FED GOV TO STAT	3,656,576	1,244,131	-	-	-	-

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
254	R5400	RESOURCES BEG FUND BAL	314,300	-	-	-	-	-
254			3,976,159	1,244,131	-	-	-	-

Functions by Account Code

Budget 2025-26

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
254	1283	111	LIC SALARIES	361,309	41,548	-	0.0	0.0	-	-	-
		112	CLASS SALARIES	98,526	10,453	-	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	3,548	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	26,533	2,292	-	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	63,512	6,377	-	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	32,210	2,788	-	0.0	0.0	-	-	-
		231	WRKRS COMP	1,318	135	-	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	1,736	112	-	0.0	0.0	-	-	-
		233	PAID FAMILY MED LEAVE INS	-	153	-	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	-	-	-
	Total Function 1283			1,333,843	78,457	-			-	-	-
	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	-	-	-

KLAMATH COUNTY SCHOOL DISTRICT

Functions by Account Code
Budget 2025-26

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
254	1285	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	-	-	-
		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	-	-	-
	Total Function 1285			600,260	-	-			-	-	-
	1291	111	LIC SALARIES	-	3,690	-	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	-	1,028	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	-	221	-	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	-	278	-	0.0	0.0	-	-	-
		231	WRKRS COMP	-	13	-	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	-	11	-	0.0	0.0	-	-	-
		233	PAID FAMILY MED LEAVE INS	-	15	-	0.0	0.0	-	-	-
		240	MEDICAL	-	903	-	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	-	-	-
	Total Function 1291			-	6,257	-			-	-	-
	1490	119	SUMMER EMPLOYEES	-	19,088	-	0.0	0.0	-	-	-

KLAMATH COUNTY SCHOOL DISTRICT

Functions by Account Code
Budget 2025-26

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
254	1490	210	PERS DISTRICT T1/T2	-	3,529	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	-	1,145	-	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	-	1,608	-	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	-	1,459	-	0.0	0.0	-	-	-
		231	WRKRS COMP	-	69	-	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	-	54	-	0.0	0.0	-	-	-
	Total Function 1490			-	26,953	-			-	-	-
	2410	112	CLASS SALARIES	74,692	13,065	-	0.0	0.0	-	-	-
		113	ADMINISTRATORS	131,466	33,949	-	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	35,514	9,524	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	11,175	2,834	-	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	12,781	3,270	-	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	15,636	3,579	-	0.0	0.0	-	-	-
		231	WRKRS COMP	619	166	-	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	824	141	-	0.0	0.0	-	-	-
		233	PAID FAMILY MED LEAVE INS	-	72	-	0.0	0.0	-	-	-
		240	MEDICAL	46,858	10,285	-	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	-	-	-
	Total Function 2410			336,704	77,832	-			-	-	-
	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	-	-	-
	Total Function 2550			119	-	-			-	-	-

Functions by Account Code

Budget 2025-26

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
254	2660	470	COMPUTER SOFTWR	16,949	-	-	0.0	0.0	-	-	-
		480	COMPUTER HDW	20,910	-	-	0.0	0.0	-	-	-
		Total Function 2660		37,859	-	-			-	-	-
	4150	112	CLASS SALARIES	191,955	1,062	-	0.0	0.0	-	-	-
		114	MGR CLASSIFIED	24,258	-	-	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	287	-	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	12,969	64	-	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	51,017	266	-	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	16,395	81	-	0.0	0.0	-	-	-
		231	WRKRS COMP	6,286	34	-	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	857	3	-	0.0	0.0	-	-	-
		233	PAID FAMILY MED LEAVE INS	-	0	-	0.0	0.0	-	-	-
		240	MEDICAL	4,952	-	-	0.0	0.0	-	-	-
		241	VISION	151	-	-	0.0	0.0	-	-	-
		243	DENTAL	378	-	-	0.0	0.0	-	-	-
		244	HEALTH SAVINGS PLAN	86	-	-	0.0	0.0	-	-	-
		245	LIFE INSURANCE	82	-	-	0.0	0.0	-	-	-
		290	OTHER BENEFIT COSTS	225	-	-	0.0	0.0	-	-	-
		322	REPAIR & MAINT SERVICE	90	-	-	0.0	0.0	-	-	-
		324	RENTALS	129	6,754	-	0.0	0.0	-	-	-
		383	ARCH/ENG SERVICES	309,420	18,526	-	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	36	-	-	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	115,212	4,550	-	0.0	0.0	-	-	-
		480	COMPUTER HDW	9,918	-	-	0.0	0.0	-	-	-
		520	BLDG ACQUISITION/IMPRVMNT	869,113	963,822	-	0.0	0.0	-	-	-
		530	GROUNDS IMPROVEMENT	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	3,046	42,263	-	0.0	0.0	-	-	-

Functions by Account Code

Budget 2025-26

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
254	4150	659	OTHR INS/JUDGEMENTS	6,547	17,203	-	0.0	0.0	-	-	-
		670	TAXES/LICENSES	103	-	-	0.0	0.0	-	-	-
	Total Function 4150			1,667,374	1,054,632	-			-	-	-
Total Fund 254				3,976,159	1,244,131	0			0	0	0

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2025 - 2026 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:

Revenue Budget
July 1, 2025 to June 30, 2026
Fund 255

3000 - Revenue From State Sources

Fund	Rev Acct	Rev Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
255	R3299	RESTR GRANTS OTHER	308,057	-	-	-	-	-
255			308,057	-	-	-	-	-

Functions by Account Code

Budget 2025-26

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
255	1410	119	SUMMER EMPLOYEES	120,328	-	-	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	4,332	-	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	7,152	-	-	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	24,445	-	-	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	9,196	-	-	0.0	0.0	-	-	-
		231	WRKRS COMP	374	-	-	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	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	147	-	-	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	23,327	-	-	0.0	0.0	-	-	-
		640	DUES AND FEES	281	-	-	0.0	0.0	-	-	-
		Total Function 1410		228,746	-	-			-	-	-
	1420	119	SUMMER EMPLOYEES	6,241	-	-	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	459	-	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	374	-	-	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	1,075	-	-	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	477	-	-	0.0	0.0	-	-	-
		231	WRKRS COMP	19	-	-	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	25	-	-	0.0	0.0	-	-	-
		324	RENTALS	128	-	-	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	5,671	-	-	0.0	0.0	-	-	-
		640	DUES AND FEES	281	-	-	0.0	0.0	-	-	-
		Total Function 1420		14,749	-	-			-	-	-
	1430	119	SUMMER EMPLOYEES	33,700	-	-	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	1,348	-	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	2,022	-	-	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	6,802	-	-	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	2,575	-	-	0.0	0.0	-	-	-
		231	WRKRS COMP	102	-	-	0.0	0.0	-	-	-

Functions by Account Code
Budget 2025-26

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
255	1430	232	UNEMPLOY COMP	131	-	-	0.0	0.0	-	-	-
		640	DUES AND FEES	1,125	-	-	0.0	0.0	-	-	-
	Total Function 1430			47,804	-	-			-	-	-
	2520	690	GRANT INDIRECT CHG	4,902	-	-	0.0	0.0	-	-	-
		Total Function 2520			4,902	-	-		-	-	-
	2550	119	SUMMER EMPLOYEES	8,890	-	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	441	-	-	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	1,780	-	-	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	680	-	-	0.0	0.0	-	-	-
		231	WRKRS COMP	29	-	-	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	36	-	-	0.0	0.0	-	-	-
	Total Function 2550			11,855	-	-			-	-	-
Total Fund 255				308,057	0	0			0	0	0

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2025 - 2026 Budget

256 ESSER III (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:

Revenue Budget
July 1, 2025 to June 30, 2026
Fund 256

1000 - Revenue from Local Sources

Fund	Rev Acct	Rev Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
256	R1510	INTEREST ON INVESTMENTS	7	1,314	-	-	-	-

3000 - Revenue From State Sources

Fund	Rev Acct	Rev Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
256	R3299	RESTR GRANTS OTHER	-	61,829	-	-	-	-

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
256	R4500	RESTR REV FED GOV TO STAT	4,674,464	6,957,196	251,575	-	-	-
256			4,674,471	7,020,339	251,575	-	-	-

Functions by Account Code
Budget 2025-26

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
256	1111	111	LIC SALARIES	19,974	-	-	0.0	0.0	-	-	-
		137	EXTRA DUTY/HOURLY	13,322	-	-	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	515	-	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	1,962	-	-	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	7,302	-	-	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	2,513	-	-	0.0	0.0	-	-	-
		231	WRKRS COMP	99	-	-	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	132	-	-	0.0	0.0	-	-	-
		242	DISABILITY	43	-	-	0.0	0.0	-	-	-
		270	POST RETIREMENT MEDICAL	7,029	-	-	0.0	0.0	-	-	-
		273	POST RETIREMNT DENTAL	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	-9	-	-	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	26,716	-	-	0.0	0.0	-	-	-
		413	FOOD SUPPLIES	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	18,500	-	-	0.0	0.0	-	-	-
		470	COMPUTER SOFTWR	27,225	-	-	0.0	0.0	-	-	-
		480	COMPUTER HDW	145,750	-	-	0.0	0.0	-	-	-
		Total Function 1111		485,551	2,129	-			-	-	-
	1121	111	LIC SALARIES	19,974	-	-	0.0	0.0	-	-	-
		137	EXTRA DUTY/HOURLY	2,778	-	-	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	8	-	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	1,340	-	-	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	5,289	-	-	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	1,738	-	-	0.0	0.0	-	-	-
		231	WRKRS COMP	67	-	-	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	91	-	-	0.0	0.0	-	-	-
		242	DISABILITY	43	-	-	0.0	0.0	-	-	-
		311	INSTRUCTION SERVICES	8,006	-	-	0.0	0.0	-	-	-

Functions by Account Code

Budget 2025-26

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
256	1121	318	PROF & IMPR NON-INSTR	200	-	-	0.0	0.0	-	-	-
		351	TELEPHONE	708	-	-	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	-	-	-
	Total Function 1121			246,761	4,685	-			-	-	-
	1131	111	LIC SALARIES	40,324	-	-	0.0	0.0	-	-	-
		133	STIPEND-TOP OF SCALE	500	-	-	0.0	0.0	-	-	-
		137	EXTRA DUTY/HOURLY	1,670	-	-	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	10,908	-	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	98	-	-	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	389	-	-	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	3,170	-	-	0.0	0.0	-	-	-
		231	WRKRS COMP	125	-	-	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	166	-	-	0.0	0.0	-	-	-
		240	MEDICAL	2,241	-	-	0.0	0.0	-	-	-
		241	VISION	181	-	-	0.0	0.0	-	-	-
		242	DISABILITY	52	-	-	0.0	0.0	-	-	-
		243	DENTAL	1,029	-	-	0.0	0.0	-	-	-
		270	POST RETIREMENT MEDICAL	7,029	-	-	0.0	0.0	-	-	-
		273	POST RETIREMNT DENTAL	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	1,557	2,380	-	0.0	0.0	-	-	-
		420	TEXTBOOKS - NEW	184,845	100,755	-	0.0	0.0	-	-	-
		421	TEXTBOOKS - TCHR MANUALS	9,570	-	-	0.0	0.0	-	-	-
		470	COMPUTER SOFTWR	24,692	-	-	0.0	0.0	-	-	-
	Total Function 1131			302,898	103,135	-			-	-	-
	1283	130	OVERTIME SALARY	2,559	-	-	0.0	0.0	-	-	-
		137	EXTRA DUTY/HOURLY	6,556	-	-	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	735	-	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	547	-	-	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	1,512	-	-	0.0	0.0	-	-	-

KLAMATH COUNTY SCHOOL DISTRICT

Functions by Account Code **Budget 2025-26**

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
256	1283	220	SOC SEC ADMIN	676	-	-	0.0	0.0	-	-	-
		231	WRKRS COMP	28	-	-	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	36	-	-	0.0	0.0	-	-	-
		351	TELEPHONE	6,943	-	-	0.0	0.0	-	-	-
	Total Function 1283			19,591	-	-			-	-	-
	1285	319	OTHER INSTR SERVICES	17,540	20,195	-	0.0	0.0	-	-	-
		470	COMPUTER SOFTWR	18,690	-	-	0.0	0.0	-	-	-
	Total Function 1285			36,230	20,195	-			-	-	-
	1410	310	INST/PROF/TECH SERVICES	-	75,183	-	0.0	0.0	-	-	-
		341	IN-DIST TRAVEL	10	-	-	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	4,246	-	-	0.0	0.0	-	-	-
	Total Function 1410			4,256	75,183	-			-	-	-
	2240	137	EXTRA DUTY/HOURLY	28	-	-	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	-	-	-
		410	CONSUMABLE SUPPLIES	1,685	-	-	0.0	0.0	-	-	-
	Total Function 2240			1,716	-	-			-	-	-
	2543	530	GROUPS IMPROVEMENT	1,054,264	-	-	0.0	0.0	-	-	-
		620	INTEREST	256	-	-	0.0	0.0	-	-	-
	Total Function 2543			1,054,520	-	-			-	-	-
	2649	190	OTHER SALARIES	225,967	-	-	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	15,766	-	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	12,327	-	-	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	36,490	-	-	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	15,832	-	-	0.0	0.0	-	-	-
		231	WRKRS COMP	631	-	-	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	844	-	-	0.0	0.0	-	-	-
	Total Function 2649			307,856	-	-			-	-	-
	2660	470	COMPUTER SOFTWR	14,394	-	-	0.0	0.0	-	-	-
		480	COMPUTER HDW	159,566	-	-	0.0	0.0	-	-	-
	Total Function 2660			173,960	-	-			-	-	-

Functions by Account Code

Budget 2025-26

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26	
256	4150	112	CLASS SALARIES	84,655	10,705	-	0.0	0.0	-	-	-	
		210	PERS DISTRICT T1/T2	3,681	513	-	0.0	0.0	-	-	-	
		212	PERS PICKUP 6%	5,079	640	-	0.0	0.0	-	-	-	
		216	PERS DISTRICT OPSPR	16,826	2,208	-	0.0	0.0	-	-	-	
		220	SOC SEC ADMIN	6,449	810	-	0.0	0.0	-	-	-	
		231	WRKRS COMP	1,687	245	-	0.0	0.0	-	-	-	
		232	UNEMPLOY COMP	338	33	-	0.0	0.0	-	-	-	
		233	PAID FAMILY MED LEAVE INS	-	13	-	0.0	0.0	-	-	-	
		324	RENTALS	2,404	-	-	0.0	0.0	-	-	-	
		326	BUILDING FUEL	-	2,709	-	0.0	0.0	-	-	-	
		328	GARBAGE	143	-	-	0.0	0.0	-	-	-	
		354	ADVERTISING	974	-	-	0.0	0.0	-	-	-	
		383	ARCH/ENG SERVICES	408,806	125,977	-	0.0	0.0	-	-	-	
		389	OTHER NON-INSTR PROF/TECH	750	-	-	0.0	0.0	-	-	-	
		460	NONCONSUM ITEMS	2,448	10,741	-	0.0	0.0	-	-	-	
		520	BLDG ACQUISITION/IMPRVMNT	1,097,614	6,572,064	251,575	0.0	0.0	-	-	-	
		530	GROUNDS IMPROVEMENT	48,140	-	-	0.0	0.0	-	-	-	
		542	REPLACEMENT EQUIP	358,165	8,598	-	0.0	0.0	-	-	-	
		620	INTEREST	46	1,314	-	0.0	0.0	-	-	-	
		640	DUES AND FEES	2,928	56,266	-	0.0	0.0	-	-	-	
		659	OTHR INS/JUDGEMENTS	-	22,177	-	0.0	0.0	-	-	-	
		Total Function 4150				2,041,131	6,815,012	251,575			-	-
	Total Fund 256				4,674,471	7,020,339	251,575			0	0	0

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2025 - 2026 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.

Revenue Budget
July 1, 2025 to June 30, 2026
Fund 257

3000 - Revenue From State Sources

Fund	Rev Acct	Rev Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
257	R3990	MISC STATE FUNDS	969,724	-	-	-	-	-
257			969,724	-	-	-	-	-

Functions by Account Code

Budget 2025-26

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
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 RETIREMNT 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	-	-	-
		Total Function 1111		259,412	-	-			-	-	-
	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	-	-	-
		Total Function 1121		4,335	-	-			-	-	-
	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	-	-	-
		Total Function 1131		9,244	-	-			-	-	-

KLAMATH COUNTY SCHOOL DISTRICT

Functions by Account Code **Budget 2025-26**

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
257	1250	318	PROF & IMPR NON-INSTR	2,000	-	-	0.0	0.0	-	-	-
	Total Function 1250			2,000	-	-			-	-	-
	2130	410	CONSUMABLE SUPPLIES	592	-	-	0.0	0.0	-	-	-
	Total Function 2130			592	-	-			-	-	-
	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	6,130	-	-	0.0	0.0	-	-	-
		311	INSTRUCTION SERVICES	48,814	-	-	0.0	0.0	-	-	-
		318	PROF & IMPR NON-INSTR	7,500	-	-	0.0	0.0	-	-	-
		341	IN-DIST TRAVEL	8,385	-	-	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	5,115	-	-	0.0	0.0	-	-	-
		640	DUES AND FEES	11,800	-	-	0.0	0.0	-	-	-
	Total Function 2240			238,218	-	-			-	-	-
	2649	190	OTHER SALARIES	329,721	-	-	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	27,473	-	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	18,826	-	-	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	52,080	-	-	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	25,441	-	-	0.0	0.0	-	-	-
		231	WRKRS COMP	1,009	-	-	0.0	0.0	-	-	-

Functions by Account Code

Budget 2025-26

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
257	2649	232	UNEMPLOY COMP	1,354	-	-	0.0	0.0	-	-	-
		244	HEALTH SAVINGS PLAN	18	-	-	0.0	0.0	-	-	-
	Total Function 2649			455,922	-	-			-	-	-
Total Fund 257				969,724	0	0			0	0	0

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2025 - 2026 Budget

259 Basin Partner Internship

Fund Description:

Funds and expenses for Basin Internships with local mentoring agencies.

Special Notes:

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

Revenue Budget
July 1, 2025 to June 30, 2026
Fund 259

1000 - Revenue from Local Sources

Fund	Rev Acct	Rev Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
259	R1940	SVCS OTH LOCAL EDUCA AGEN	18,000	20,600	18,000	-	-	-

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
259	R5400	RESOURCES BEG FUND BAL	4,962	7,906	11,306	12,937	12,937	12,937
259			22,962	28,506	29,306	12,937	12,937	12,937

Functions by Account Code
Budget 2025-26

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
259	2211	341	IN-DIST TRAVEL	56	14	-	0.0	0.0	-	-	-
		390	OTH GEN PROF TECH SRVS	15,000	17,200	29,306	0.0	0.0	-	-	-
	Total Function 2211			15,056	17,214	29,306			-	-	-
	5200	710	TRANSFERS OUT	-	-	-	0.0	0.0	12,937	12,937	12,937
	Total Function 5200			-	-	-			12,937	12,937	12,937
	7000	820	RESERVED FOR NEXT YEAR	7,906	11,292	-	0.0	0.0	-	-	-
	Total Function 7000			7,906	11,292	-			-	-	-
Total Fund 259				22,962	28,506	29,306			12,937	12,937	12,937

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2025 - 2026 Budget

260 ARP – HCY I (History Only)

Fund Description:

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

Special Notes:

Revenue Budget
July 1, 2025 to June 30, 2026
Fund 260

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
260	R4500	RESTR REV FED GOV TO STAT	2,833	24,132	29,368	-	-	-
260			2,833	24,132	29,368	-	-	-

Functions by Account Code
Budget 2025-26

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
260	2119	310	INST/PROF/TECH SERVICES	-	13,303	18,246	0.0	0.0	-	-	-
		324	RENTALS	-	3,000	5,000	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	2,730	-	-	0.0	0.0	-	-	-
		640	DUES AND FEES	-	3,000	5,000	0.0	0.0	-	-	-
	Total Function 2119			2,730	19,303	28,246			-	-	-
	2520	690	GRANT INDIRECT CHG	103	874	1,122	0.0	0.0	-	-	-
	Total Function 2520			103	874	1,122			-	-	-
	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	UNEMPLOY COMP	-	9	-	0.0	0.0	-	-	-
	Total Function 2550			-	3,955	-			-	-	-
Total Fund 260				2,833	24,132	29,368			0	0	0

FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2025 - 2026 Budget

262 Oregon State University Smile Grant

Fund Description:

College connection opportunities for Chiloquin students.

Special Notes:

Revenue Budget
July 1, 2025 to June 30, 2026
Fund 262

3000 - Revenue From State Sources

Fund	Rev Acct	Rev Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
262	R3940	SMILE	2,500	4,335	4,775	2,500	2,500	2,500

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
262	R5200	INTERFUND TRANSFERS	-	-	-	2,318	2,318	2,318
262			2,500	4,335	4,775	4,818	4,818	4,818

Functions by Account Code

Budget 2025-26

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
262	1111	343	STUDENT OUT-DIST-TRVL	-	-419	-	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	357	-	-	0.0	0.0	-	-	-
	Total Function 1111			357	-419	-			-	-	-
	1113	149	STIPEND-SMILE	850	3,400	3,400	0.0	0.0	3,400	3,400	3,400
		212	PERS PICKUP 6%	204	204	204	0.0	0.0	204	204	204
		216	PERS DISTRICT OPSPR	806	851	851	0.0	0.0	902	902	902
		220	SOC SEC ADMIN	260	260	260	0.0	0.0	260	260	260
		231	WRKRS COMP	11	13	36	0.0	0.0	35	35	35
		232	UNEMPLOY COMP	12	12	10	0.0	0.0	3	3	3
		233	PAID FAMILY MED LEAVE INS	-	14	14	0.0	0.0	14	14	14
	Total Function 1113			2,143	4,754	4,775			4,818	4,818	4,818
Total Fund 262				2,500	4,335	4,775			4,818	4,818	4,818

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2025 - 2026 Budget

264 CTE Revitalization (History Only)

Fund Description:

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

Special Notes:

Revenue Budget
July 1, 2025 to June 30, 2026
Fund 264

3000 - Revenue From State Sources

Fund	Rev Acct	Rev Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
264	R3990	MISC STATE FUNDS	162,424	199,739	495,007	-	-	-
264			162,424	199,739	495,007	-	-	-

Functions by Account Code
Budget 2025-26

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
264	1131	310	INST/PROF/TECH SERVICES	-	-	8,000	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	826	1,365	21,000	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	59,849	65,039	120,457	0.0	0.0	-	-	-
		470	COMPUTER SOFTWR	-	-	1,000	0.0	0.0	-	-	-
		480	COMPUTER HDW	34,278	10,986	15,000	0.0	0.0	-	-	-
		520	BLDG ACQUISITION/IMPRVMNT	-	122,349	307,500	0.0	0.0	-	-	-
		541	INITIAL ADDTL EQUIP	55,554	-	-	0.0	0.0	-	-	-
	Total Function 1131			150,508	199,739	472,957			-	-	-
	2520	690	GRANT INDIRECT CHG	5,886	-	22,050	0.0	0.0	-	-	-
	Total Function 2520			5,886	-	22,050			-	-	-
	2542	460	NONCONSUM ITEMS	71	-	-	0.0	0.0	-	-	-
		520	BLDG ACQUISITION/IMPRVMNT	5,958	-	-	0.0	0.0	-	-	-
	Total Function 2542			6,030	-	-			-	-	-
Total Fund 264				162,424	199,739	495,007			0	0	0

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2025 - 2026 Budget

265 CTE Career Pathways

Fund Description:

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

Special Notes:

Revenue Budget
July 1, 2025 to June 30, 2026
Fund 265

3000 - Revenue From State Sources

Fund	Rev Acct	Rev Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
265	R3990	MISC STATE FUNDS	83,120	54,153	111,655	82,717	82,717	82,717
265			83,120	54,153	111,655	82,717	82,717	82,717

Functions by Account Code
Budget 2025-26

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
265	1131	310	INST/PROF/TECH SERVICES	-	-	800	0.0	0.0	800	800	800
		343	STUDENT OUT-DIST-TRVL	-	1,924	-	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	18,000	3,835	66,245	0.0	0.0	52,930	52,930	52,930
		413	FOOD SUPPLIES	156	-	-	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	62,086	46,529	35,896	0.0	0.0	25,654	25,654	25,654
		550	DEPREC TECH EQUIP	-	-	4,449	0.0	0.0	-	-	-
	Total Function 1131			80,241	52,288	107,390			79,384	79,384	79,384
	2520	690	GRANT INDIRECT CHG	2,879	1,866	4,265	0.0	0.0	3,333	3,333	3,333
	Total Function 2520			2,879	1,866	4,265			3,333	3,333	3,333
	Total Fund 265			83,120	54,153	111,655			82,717	82,717	82,717

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2025 - 2026 Budget

266 Farm to School Grant

Fund Description:

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

Special Notes:

Revenue Budget
July 1, 2025 to June 30, 2026
Fund 266

3000 - Revenue From State Sources

Fund	Rev Acct	Rev Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
266	R3299	RESTR GRANTS OTHER	18,040	65,961	36,000	64,000	64,000	64,000
266			18,040	65,961	36,000	64,000	64,000	64,000

Functions by Account Code
Budget 2025-26

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
266	2520	690	GRANT INDIRECT CHG	-	1,778	1,375	0.0	0.0	2,579	2,579	2,579
	Total Function 2520			-	1,778	1,375			2,579	2,579	2,579
	3100	410	CONSUMABLE SUPPLIES	3,662	4,729	3,500	0.0	0.0	-	-	-
		413	FOOD SUPPLIES	-	257	200	0.0	0.0	-	-	-
		450	FOOD (FOOD SERV ONLY)	14,378	58,988	30,925	0.0	0.0	61,421	61,421	61,421
		460	NONCONSUM ITEMS	-	210	-	0.0	0.0	-	-	-
	Total Function 3100			18,040	64,183	34,625			61,421	61,421	61,421
	Total Fund 266			18,040	65,961	36,000			64,000	64,000	64,000

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2025 - 2026 Budget

268 Greg Lane Memorial Scholarship

Fund Description:

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

Special Notes:

Revenue Budget
July 1, 2025 to June 30, 2026
Fund 268

1000 - Revenue from Local Sources

Fund	Rev Acct	Rev Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
268	R1510	INTEREST ON INVESTMENTS	257	615	565	532	532	532

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
268	R5400	RESOURCES BEG FUND BAL	14,347	14,604	15,167	15,454	15,454	15,454
268			14,604	15,219	15,732	15,987	15,987	15,987

Functions by Account Code

Budget 2025-26

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
268	1121	410	CONSUMABLE SUPPLIES	-	-	2,676	0.0	0.0	3,996	3,996	3,996
	Total Function 1121			-	-	2,676			3,996	3,996	3,996
	1131	410	CONSUMABLE SUPPLIES	-	342	3,318	0.0	0.0	7,994	7,994	7,994
		460	NONCONSUM ITEMS	-	-	9,738	0.0	0.0	3,997	3,997	3,997
	Total Function 1131			-	342	13,056			11,991	11,991	11,991
	7000	820	RESERVED FOR NEXT YEAR	14,604	14,878	-	0.0	0.0	-	-	-
	Total Function 7000			14,604	14,878	-			-	-	-
	Total Fund 268			14,604	15,219	15,732			15,987	15,987	15,987

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2025 - 2026 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:

Revenue Budget
July 1, 2025 to June 30, 2026
Fund 269

1000 - Revenue from Local Sources

Fund	Rev Acct	Rev Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
269	R1510	INTEREST ON INVESTMENTS	1,026	2,324	2,115	2,270	2,270	2,270

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
269	R5400	RESOURCES BEG FUND BAL	53,746	54,772	56,357	59,367	59,367	59,367
269			54,773	57,096	58,472	61,638	61,638	61,638

Functions by Account Code
Budget 2025-26

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
269	1131	374	OTHER TUITION	-	-1	58,472	0.0	0.0	61,638	61,638	61,638
	Total Function 1131			-	-1	58,472			61,638	61,638	61,638
	7000	820	RESERVED FOR NEXT YEAR	54,773	57,097	-	0.0	0.0	-	-	-
	Total Function 7000			54,773	57,097	-			-	-	-
Total Fund 269				54,773	57,096	58,472			61,638	61,638	61,638

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2025 - 2026 Budget

270 ARP – HCY II (History Only)

Fund Description:

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

Special Notes:

Revenue Budget
July 1, 2025 to June 30, 2026
Fund 270

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
270	R4500	RESTR REV FED GOV TO STAT	1,471	104,612	120,025	-	-	-
270			1,471	104,612	120,025	-	-	-

Functions by Account Code

Budget 2025-26

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
270	1490	410	CONSUMABLE SUPPLIES	-	-	20,440	0.0	0.0	-	-	-
	Total Function 1490			-	-	20,440			-	-	-
	2119	112	CLASS SALARIES	-	24,733	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	-	1,484	-	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	-	6,191	-	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	-	1,865	-	0.0	0.0	-	-	-
		231	WRKRS COMP	-	92	-	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	-	81	-	0.0	0.0	-	-	-
		233	PAID FAMILY MED LEAVE INS	-	90	-	0.0	0.0	-	-	-
		241	VISION	-	188	-	0.0	0.0	-	-	-
		243	DENTAL	-	650	-	0.0	0.0	-	-	-
		343	STUDENT OUT-DIST-TRVL	-	9,149	10,000	0.0	0.0	-	-	-
		389	OTHER NON-INSTR PROF/TECH	-	2,318	20,000	0.0	0.0	-	-	-
		390	OTH GEN PROF TECH SRVS	750	865	15,000	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	-	3,701	20,000	0.0	0.0	-	-	-
		640	DUES AND FEES	375	3,750	2,500	0.0	0.0	-	-	-
	Total Function 2119			1,125	55,157	67,500			-	-	-
	2190	410	CONSUMABLE SUPPLIES	-	11,203	2,500	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	-	2,181	-	0.0	0.0	-	-	-
	Total Function 2190			-	13,384	2,500			-	-	-
	2240	310	INST/PROF/TECH SERVICES	-	2,580	5,000	0.0	0.0	-	-	-
		342	OUT-DIST TRAVEL	-	11,311	20,000	0.0	0.0	-	-	-
	Total Function 2240			-	13,891	25,000			-	-	-
	2520	690	GRANT INDIRECT CHG	346	3,344	4,585	0.0	0.0	-	-	-
	Total Function 2520			346	3,344	4,585			-	-	-
	3300	310	INST/PROF/TECH SERVICES	-	18,438	-	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	-	398	-	0.0	0.0	-	-	-
	Total Function 3300			-	18,836	-			-	-	-
Total Fund 270				1,471	104,612	120,025			0	0	0

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2025 - 2026 Budget

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

Fund Description:

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

Special Notes:

Revenue Budget
July 1, 2025 to June 30, 2026
Fund 271

1000 - Revenue from Local Sources

Fund	Rev Acct	Rev Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
271	R1920	CONTR/DON PRIVATE SOURCES	12,000	8,000	8,000	8,000	8,000	8,000

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
271	R5400	RESOURCES BEG FUND BAL	24,373	30,410	34,836	34,264	34,264	34,264
271			36,373	38,410	42,836	42,264	42,264	42,264

Functions by Account Code

Budget 2025-26

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
271	1131	343	STUDENT OUT-DIST-TRVL	-	-	14,336	0.0	0.0	18,764	18,764	18,764
		410	CONSUMABLE SUPPLIES	939	2,790	7,500	0.0	0.0	7,500	7,500	7,500
		413	FOOD SUPPLIES	92	194	500	0.0	0.0	1,000	1,000	1,000
	Total Function 1131			1,032	2,984	22,336			27,264	27,264	27,264
	2240	137	EXTRA DUTY/HOURLY	-	287	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	-	17	-	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	-	72	-	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	-	22	-	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	-	359	500	0.0	0.0	5,000	5,000	5,000
		342	OUT-DIST TRAVEL	4,932	402	20,000	0.0	0.0	10,000	10,000	10,000
	Total Function 2240			4,932	1,162	20,500			15,000	15,000	15,000
	7000	820	RESERVED FOR NEXT YEAR	30,410	34,264	-	0.0	0.0	-	-	-
	Total Function 7000			30,410	34,264	-			-	-	-
Total Fund 271			36,373	38,410	42,836			42,264	42,264	42,264	

FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2025 - 2026 Budget

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

Fund Description:

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

Special Notes:

Revenue Budget
July 1, 2025 to June 30, 2026
Fund 272

1000 - Revenue from Local Sources

Fund	Rev Acct	Rev Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
272	R1920	CONTR/DON PRIVATE SOURCES	6,700	6,700	6,700	5,000	5,000	5,000

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
272	R5400	RESOURCES BEG FUND BAL	6,057	7,424	12,700	12,930	12,930	12,930
272			12,757	14,124	19,400	17,930	17,930	17,930

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2025 - 2026 Budget

273 Professional Development

Fund Description:

It is contractually agreed upon that the Klamath County School District will allocate \$100,000.00 a year to enhance our teacher's professional development. Expenditures are voted on by a committee prior to any payments being made for professional development reimbursements.

Special Notes:

Revenue Budget
July 1, 2025 to June 30, 2026
Fund 273

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
273	R5200	INTERFUND TRANSFERS	100,000	30,680	100,000	729	729	729
	R5400	RESOURCES BEG FUND BAL	50,000	66,448	32,116	99,271	99,271	99,271
273			150,000	97,128	132,116	100,000	100,000	100,000

Functions by Account Code
Budget 2025-26

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
273	2240	311	INSTRUCTION SERVICES	3,658	5,873	7,500	0.0	0.0	7,500	7,500	7,500
		318	PROF & IMPR NON-INSTR	79,894	43,158	124,616	0.0	0.0	92,500	92,500	92,500
	Total Function 2240			83,552	49,031	132,116			100,000	100,000	100,000
	7000	820	RESERVED FOR NEXT YEAR	66,448	48,096	-	0.0	0.0	-	-	-
	Total Function 7000			66,448	48,096	-			-	-	-
	Total Fund 273			150,000	97,128	132,116			100,000	100,000	100,000

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2025 - 2026 Budget

274 Measure 99 – Outdoor School

Fund Description:

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

Special Notes:

This fund previously accounted for donated resources only.

Revenue Budget
July 1, 2025 to June 30, 2026
Fund 274

3000 - Revenue From State Sources

Fund	Rev Acct	Rev Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
274	R3299	RESTR GRANTS OTHER	331,380	280,101	294,310	294,310	294,310	294,310
274			331,380	280,101	294,310	294,310	294,310	294,310

Functions by Account Code

Budget 2025-26

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26	
274	1111	130	OVERTIME SALARY	10	1,116	-	0.0	0.0	-	-	-	
		136	EXTRA BUS TRIPS	37	2,857	-	0.0	0.0	-	-	-	
		137	EXTRA DUTY/HOURLY	11,309	15,833	10,686	0.0	0.0	15,000	15,000	15,000	
		148	TAXABLE MEALS	0	30	-	0.0	0.0	-	-	-	
		210	PERS DISTRICT T1/T2	216	349	-	0.0	0.0	-	-	-	
		212	PERS PICKUP 6%	359	1,083	641	0.0	0.0	-	-	-	
		216	PERS DISTRICT OPSPR	1,226	4,205	2,675	0.0	0.0	-	-	-	
		220	SOC SEC ADMIN	445	1,467	817	0.0	0.0	-	-	-	
		231	WRKRS COMP	64	247	38	0.0	0.0	-	-	-	
		232	UNEMPLOY COMP	24	76	32	0.0	0.0	-	-	-	
		233	PAID FAMILY MED LEAVE INS	-	78	43	0.0	0.0	-	-	-	
		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	11,410	6,583	50,500	0.0	0.0	50,000	50,000	50,000	
		373	TUITION PRIVATE	304,733	243,797	228,878	0.0	0.0	222,810	222,810	222,810	
		410	CONSUMABLE SUPPLIES	-	-1	-	0.0	0.0	1,500	1,500	1,500	
		Total Function 1111			331,379	277,720	294,310			289,310	289,310	289,310
		1112	342	OUT-DIST TRAVEL	-	520	-	0.0	0.0	-	-	-
	Total Function 1112			-	520	-			-	-	-	
	2520	690	GRANT INDIRECT CHG	-	1,486	-	0.0	0.0	-	-	-	
	Total Function 2520			-	1,486	-			-	-	-	
	2550	137	EXTRA DUTY/HOURLY	-	-	-	0.0	0.0	5,000	5,000	5,000	
		343	STUDENT OUT-DIST-TRVL	-	374	-	0.0	0.0	-	-	-	
	Total Function 2550			-	374	-			5,000	5,000	5,000	
	7000	820	RESERVED FOR NEXT YEAR	1	1	-	0.0	0.0	-	-	-	
	Total Function 7000			1	1	-			-	-	-	
Total Fund 274				331,380	280,101	294,310			294,310	294,310	294,310	

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2025 - 2026 Budget

275 Food Services

Fund Description:

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

Special Notes:

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

Revenue Budget
July 1, 2025 to June 30, 2026
Fund 275

1000 - Revenue from Local Sources

Fund	Rev Acct	Rev Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
275	R1610	DAILY SALES-REIMB PRGRMS	24,396	35,106	25,000	25,000	25,000	25,000
	R1920	CONTR/DON PRIVATE SOURCES	-	-	-	15,000	15,000	15,000

3000 - Revenue From State Sources

Fund	Rev Acct	Rev Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
275	R3100	FOOD SERVICES	604,531	586,378	495,126	75,000	75,000	75,000
	R3102	SSF-LUNCH MATCH	33,005	38,487	33,000	-	-	-

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
275	R4500	RESTR REV FED GOV TO STAT	410	410	-	3,000	3,000	3,000
	R4505	SCHOOL LUNCH CLAIM	3,735,234	3,722,032	4,079,318	3,842,700	3,842,700	3,842,700
	R4910	COMMODITIES FMV	390,511	289,710	351,007	333,219	333,219	333,219

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
275	R5200	INTERFUND TRANSFERS	-	-	-	866,115	866,115	866,115
	R5400	RESOURCES BEG FUND BAL	1,112,839	520,019	550,000	950,000	950,000	950,000
275			5,900,926	5,192,141	5,533,451	6,110,034	6,110,034	6,110,034

KLAMATH COUNTY SCHOOL DISTRICT

Functions by Account Code
Budget 2025-26

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
275	3100	112	CLASS SALARIES	1,401,145	1,528,385	1,648,005	51.9	54.4	1,760,127	1,760,127	1,760,127
		114	MGR CLASSIFIED	92,727	96,824	101,225	1.0	1.0	108,456	108,456	108,456
		119	SUMMER EMPLOYEES	36,388	33,723	-	0.0	0.0	-	-	-
		122	SUB CLASSIFIED	60,579	82,133	46,303	0.0	0.0	90,000	90,000	90,000
		130	OVERTIME SALARY	1,394	1,592	-	0.0	0.0	-	-	-
		132	STIPEND-REMOTE LOCATION	-	-	-	0.0	0.0	11,000	11,000	11,000
		134	STIPEND-CAFETERIA	1,500	1,500	-	0.0	0.0	-	-	-
		137	EXTRA DUTY/HOURLY	30,559	31,713	-	0.0	0.0	-	-	-
		150	NEW HIRE LONGEVITY STIPEN	-	3,000	-	0.0	0.0	-	-	-
		153	HOUSING STIPEND	-	-	-	0.0	0.0	9,000	9,000	9,000
		210	PERS DISTRICT T1/T2	48,034	48,966	49,881	0.0	0.0	24,824	24,824	24,824
		212	PERS PICKUP 6%	83,267	87,646	100,642	0.0	0.0	116,015	116,015	116,015
		216	PERS DISTRICT OPSPR	305,097	339,085	392,920	0.0	0.0	496,068	496,068	496,068
		220	SOC SEC ADMIN	118,403	129,563	137,393	0.0	0.0	151,396	151,396	151,396
		231	WRKRS COMP	30,140	37,289	40,531	0.0	0.0	40,661	40,661	40,661
		232	UNEMPLOY COMP	6,386	5,807	5,532	0.0	0.0	1,979	1,979	1,979
		233	PAID FAMILY MED LEAVE INS	-	6,768	7,182	0.0	0.0	7,914	7,914	7,914
		240	MEDICAL	236,775	274,292	258,548	0.0	0.0	290,684	290,684	290,684
		241	VISION	23,114	21,558	21,422	0.0	0.0	21,207	21,207	21,207
		243	DENTAL	64,869	62,457	63,894	0.0	0.0	67,817	67,817	67,817
		245	LIFE INSURANCE	326	317	767	0.0	0.0	767	767	767
		322	REPAIR & MAINT SERVICE	79,458	58,080	62,000	0.0	0.0	62,000	62,000	62,000
		324	RENTALS	14,834	57,691	56,200	0.0	0.0	56,000	56,000	56,000
		341	IN-DIST TRAVEL	4,492	2,933	2,000	0.0	0.0	12,500	12,500	12,500
		342	OUT-DIST TRAVEL	-	2,267	2,500	0.0	0.0	1,500	1,500	1,500
		353	POSTAGE	-	1,393	-	0.0	0.0	1,750	1,750	1,750
		354	ADVERTISING	128	-	-	0.0	0.0	-	-	-
		355	PRINTING BINDING	-	588	600	0.0	0.0	-	-	-
		380	NON-INSTR PROF/TECH	10,535	10,700	6,500	0.0	0.0	14,000	14,000	14,000
		386	DATA PROCESSING SRVS	6,972	6,537	6,750	0.0	0.0	6,750	6,750	6,750
		390	OTH GEN PROF TECH SRVS	7,005	475	1,000	0.0	0.0	1,000	1,000	1,000
		392	OTHR SERVICES - PHOTOCOPY	-	17	150	0.0	0.0	150	150	150

Functions by Account Code

Budget 2025-26

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
275	3100	410	CONSUMABLE SUPPLIES	175,455	114,993	103,500	0.0	0.0	103,000	103,000	103,000
		413	FOOD SUPPLIES	6,290	1,798	2,500	0.0	0.0	2,500	2,500	2,500
		414	DONATED COMMODITIES	390,511	289,710	351,007	0.0	0.0	333,219	333,219	333,219
		417	TIRES	-	850	-	0.0	0.0	-	-	-
		419	FUEL - TRANSPORTATION	5,538	5,709	7,500	0.0	0.0	7,500	7,500	7,500
		450	FOOD (FOOD SERV ONLY)	1,866,674	2,123,160	1,994,493	0.0	0.0	2,272,000	2,272,000	2,272,000
		451	CATERING FOOD SUPPLIES	-	1,184	2,500	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	59,317	27,751	16,502	0.0	0.0	10,000	10,000	10,000
		470	COMPUTER SOFTWR	-	3,295	3,500	0.0	0.0	3,750	3,750	3,750
		480	COMPUTER HDW	-	17,604	-	0.0	0.0	-	-	-
		520	BLDG ACQUISITION/IMPRVMNT	250	325	-	0.0	0.0	-	-	-
		540	DEPRECIABLE EQUIPMENT	41,904	-	-	0.0	0.0	-	-	-
		542	REPLACEMENT EQUIP	146,493	110,790	38,506	0.0	0.0	20,000	20,000	20,000
		640	DUES AND FEES	24,347	1,310	1,500	0.0	0.0	4,500	4,500	4,500
	Total Function 3100			5,380,908	5,631,779	5,533,451			6,110,034	6,110,034	6,110,034
	7000	820	RESERVED FOR NEXT YEAR	520,019	-439,638	-	0.0	0.0	-	-	-
	Total Function 7000			520,019	-439,638	-			-	-	-
Total Fund 275			5,900,926	5,192,141	5,533,451			6,110,034	6,110,034	6,110,034	

FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2025 - 2026 Budget

276 ORTi

Fund Description:

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

Special Notes:

Revenue Budget
July 1, 2025 to June 30, 2026
Fund 276

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
276	R5400	RESOURCES BEG FUND BAL	26,234	26,234	26,234	26,234	26,234	26,234
276			26,234	26,234	26,234	26,234	26,234	26,234

Functions by Account Code

Budget 2025-26

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
276	1131	410	CONSUMABLE SUPPLIES	-	-	6,234	0.0	0.0	6,234	6,234	6,234
		460	NONCONSUM ITEMS	-	-	20,000	0.0	0.0	20,000	20,000	20,000
	Total Function 1131			-	-	26,234			26,234	26,234	26,234
	7000	820	RESERVED FOR NEXT YEAR	26,234	26,234	-	0.0	0.0	-	-	-
	Total Function 7000			26,234	26,234	-			-	-	-
Total Fund 276				26,234	26,234	26,234			26,234	26,234	26,234

FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2025 - 2026 Budget

277 COVID-19 (History Only)

Fund Description:

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

Special Notes:

Revenue Budget
July 1, 2025 to June 30, 2026
Fund 277

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
277	R5400	RESOURCES BEG FUND BAL	112,191	-	-	-	-	-
277			112,191	-	-	-	-	-

KLAMATH COUNTY SCHOOL DISTRICT

Functions by Account Code
Budget 2025-26

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
277	5200	710	TRANSFERS OUT	112,191	-	-	0.0	0.0	-	-	-
	Total Function 5200			112,191	-	-			-	-	-
Total Fund 277				112,191	0	0			0	0	0

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2025 - 2026 Budget

278 Miscellaneous Grants

Fund Description:

Miscellaneous School Grants.

Special Notes:

Revenue Budget
July 1, 2025 to June 30, 2026
Fund 278

1000 - Revenue from Local Sources

Fund	Rev Acct	Rev Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
278	R1920	CONTR/DON PRIVATE SOURCES	81,080	104,802	32,500	40,749	40,749	40,749

3000 - Revenue From State Sources

Fund	Rev Acct	Rev Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
278	R3299	RESTR GRANTS OTHER	-	10,000	-	-	-	-

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
278	R5400	RESOURCES BEG FUND BAL	81,833	94,696	142,069	102,871	102,871	102,871
278			162,913	209,498	174,569	143,620	143,620	143,620

KLAMATH COUNTY SCHOOL DISTRICT

Functions by Account Code
Budget 2025-26

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
278	1111	343	STUDENT OUT-DIST-TRVL	102	130	-	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	4,133	7,714	23,098	0.0	0.0	13,558	13,558	13,558
		413	FOOD SUPPLIES	-	997	-	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	909	2,669	-	0.0	0.0	130	130	130
	Total Function 1111			5,143	11,509	23,098			13,688	13,688	13,688
	1121	324	RENTALS	-	77	-	0.0	0.0	-	-	-
		341	IN-DIST TRAVEL	-	438	-	0.0	0.0	-	-	-
		343	STUDENT OUT-DIST-TRVL	-	120	-	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	-	39	4,579	0.0	0.0	7,260	7,260	7,260
		413	FOOD SUPPLIES	-	90	-	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	8,646	613	2,461	0.0	0.0	1,581	1,581	1,581
	Total Function 1121			8,646	1,377	7,040			8,840	8,840	8,840
	1122	460	NONCONSUM ITEMS	121	-	-	0.0	0.0	-	-	-
	Total Function 1122			121	-	-			-	-	-
	1131	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	-	-	-
		310	INST/PROF/TECH SERVICES	-	2,200	1,480	0.0	0.0	4,120	4,120	4,120
		343	STUDENT OUT-DIST-TRVL	11,390	7,094	-	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	8,616	17,567	86,176	0.0	0.0	63,332	63,332	63,332
		413	FOOD SUPPLIES	820	1,080	-	0.0	0.0	397	397	397
		460	NONCONSUM ITEMS	13,971	8,001	11,000	0.0	0.0	11,649	11,649	11,649
		480	COMPUTER HDW	1,249	2,175	-	0.0	0.0	-	-	-
		520	BLDG ACQUISITION/IMPRVMNT	-	6,904	-	0.0	0.0	-	-	-
		540	DEPRECIABLE EQUIPMENT	-	3,618	-	0.0	0.0	-	-	-
		640	DUES AND FEES	-	385	-	0.0	0.0	-	-	-
	Total Function 1131			36,045	52,726	98,656			79,497	79,497	79,497

KLAMATH COUNTY SCHOOL DISTRICT

Functions by Account Code
Budget 2025-26

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
278	1132	342	OUT-DIST TRAVEL	1,050	-	-	0.0	0.0	-	-	-
		343	STUDENT OUT-DIST-TRVL	200	4,575	4,103	0.0	0.0	3,849	3,849	3,849
		410	CONSUMABLE SUPPLIES	2,830	4,303	-	0.0	0.0	-	-	-
		413	FOOD SUPPLIES	1,329	-	-	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	121	870	-	0.0	0.0	-	-	-
		640	DUES AND FEES	-	135	-	0.0	0.0	-	-	-
	Total Function 1132			5,530	9,883	4,103			3,849	3,849	3,849
	1283	413	FOOD SUPPLIES	-	-	-	0.0	0.0	1,067	1,067	1,067
	Total Function 1283			-	-	-			1,067	1,067	1,067
	2110	410	CONSUMABLE SUPPLIES	2,323	-	177	0.0	0.0	177	177	177
	Total Function 2110			2,323	-	177			177	177	177
	2130	410	CONSUMABLE SUPPLIES	-	-	612	0.0	0.0	-	-	-
	Total Function 2130			-	-	612			-	-	-
	2220	430	LIBRARY BOOKS	-	-	134	0.0	0.0	134	134	134
	Total Function 2220			-	-	134			134	134	134
	2240	342	OUT-DIST TRAVEL	-	-	787	0.0	0.0	787	787	787
	Total Function 2240			-	-	787			787	787	787
	2410	353	POSTAGE	63	-	-	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	12	-	-	0.0	0.0	-	-	-
	Total Function 2410			75	-	-			-	-	-
	2542	410	CONSUMABLE SUPPLIES	646	-	-	0.0	0.0	-	-	-
	Total Function 2542			646	-	-			-	-	-
	2543	410	CONSUMABLE SUPPLIES	-	9,381	-	0.0	0.0	-	-	-
		530	GROUNDS IMPROVEMENT	5,687	11,200	37,300	0.0	0.0	32,919	32,919	32,919
	Total Function 2543			5,687	20,581	37,300			32,919	32,919	32,919
	3100	410	CONSUMABLE SUPPLIES	-	-	2,500	0.0	0.0	2,500	2,500	2,500
		460	NONCONSUM ITEMS	4,000	-	162	0.0	0.0	162	162	162
	Total Function 3100			4,000	-	2,662			2,662	2,662	2,662
	7000	820	RESERVED FOR NEXT YEAR	94,696	113,422	-	0.0	0.0	-	-	-
	Total Function 7000			94,696	113,422	-			-	-	-
Total Fund 278				162,913	209,498	174,569			143,620	143,620	143,620

FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2025 - 2026 Budget

279 Special Projects Budget Authority (History Only)

Fund Description:

This fund will allow for the receipt of small grants throughout the fiscal year, which will reduce the number of funds within Fund 200.

Special Notes:

Revenue Budget
July 1, 2025 to June 30, 2026
Fund 279

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
279	R5400	RESOURCES BEG FUND BAL	15,443	-	-	-	-	-
279			15,443	-	-	-	-	-

Functions by Account Code

Budget 2025-26

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
279	2130	389	OTHER NON-INSTR PROF/TECH	806	-	-	0.0	0.0	-	-	-
	Total Function 2130			806	-	-			-	-	-
	4150	410	CONSUMABLE SUPPLIES	475	-	-	0.0	0.0	-	-	-
		520	BLDG ACQUISITION/IMPRVMNT	9,329	-	-	0.0	0.0	-	-	-
		530	GROUPS IMPROVEMENT	4,834	-	-	0.0	0.0	-	-	-
	Total Function 4150			14,638	-	-			-	-	-
	Total Fund 279			15,443	0	0			0	0	0

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2025 - 2026 Budget

280 Student Body Funds

Fund Description:

Student body funds are used for many different programs that are accounted for at the school level.

Special Notes:

Revenue Budget
July 1, 2025 to June 30, 2026
Fund 280

1000 - Revenue from Local Sources

Fund	Rev Acct	Rev Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
280	R1700	EXTRACURRICULAR ACTIVITIE	1,230,624	998,257	1,090,650	1,406,525	1,406,525	1,406,525

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
280	R5400	RESOURCES BEG FUND BAL	1,138,066	1,142,341	1,267,191	1,198,432	1,198,432	1,198,432
280			2,368,690	2,140,598	2,357,841	2,604,957	2,604,957	2,604,957

Functions by Account Code
Budget 2025-26

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
280	1111	410	CONSUMABLE SUPPLIES	121,070	105,431	459,644	0.0	0.0	789,781	789,781	789,781
	Total Function 1111			121,070	105,431	459,644			789,781	789,781	789,781
	1121	410	CONSUMABLE SUPPLIES	68,733	79,727	184,551	0.0	0.0	157,529	157,529	157,529
	Total Function 1121			68,733	79,727	184,551			157,529	157,529	157,529
	1131	410	CONSUMABLE SUPPLIES	1,036,546	757,008	1,713,645	0.0	0.0	1,657,647	1,657,647	1,657,647
	Total Function 1131			1,036,546	757,008	1,713,645			1,657,647	1,657,647	1,657,647
	7000	820	RESERVED FOR NEXT YEAR	1,142,341	1,198,432	-	0.0	0.0	-	-	-
	Total Function 7000			1,142,341	1,198,432	-			-	-	-
Total Fund 280				2,368,690	2,140,598	2,357,841			2,604,957	2,604,957	2,604,957

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2025 - 2026 Budget

281 Student Body Athletic Funds

Fund Description:

Student funds that are used for athletic programs that are accounted for at the school level.

Special Notes:

Revenue Budget
July 1, 2025 to June 30, 2026
Fund 281

1000 - Revenue from Local Sources

Fund	Rev Acct	Rev Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
281	R1700	EXTRACURRICULAR ACTIVITIE	398,993	385,020	341,000	470,000	470,000	470,000

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
281	R5400	RESOURCES BEG FUND BAL	230,617	288,239	290,641	309,403	309,403	309,403
281			629,610	673,259	631,641	779,403	779,403	779,403

Functions by Account Code
Budget 2025-26

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
281	1122	410	CONSUMABLE SUPPLIES	-	-	19,770	0.0	0.0	904	904	904
	Total Function 1122			-	-	19,770			904	904	904
	1132	410	CONSUMABLE SUPPLIES	341,372	363,706	611,871	0.0	0.0	778,499	778,499	778,499
	Total Function 1132			341,372	363,706	611,871			778,499	778,499	778,499
	7000	820	RESERVED FOR NEXT YEAR	288,239	309,553	-	0.0	0.0	-	-	-
	Total Function 7000			288,239	309,553	-			-	-	-
Total Fund 281				629,610	673,259	631,641			779,403	779,403	779,403

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2025 - 2026 Budget

282 Breakfast After the Bell

Fund Description:

Oregon Breakfast After the Bell (BAAtB) is a state mandated requirement for certain schools with 70% or more of students eligible for federal free or reduced-price meals. Oregon BatB requires that breakfast at no cost be accessible to all students after the start of the school day.

Special Notes:

Revenue Budget
July 1, 2025 to June 30, 2026
Fund 282

3000 - Revenue From State Sources

Fund	Rev Acct	Rev Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
282	R3299	RESTR GRANTS OTHER	53,264	50,516	50,528	50,528	50,528	50,528
282			53,264	50,516	50,528	50,528	50,528	50,528

Functions by Account Code

Budget 2025-26

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
282	3100	410	CONSUMABLE SUPPLIES	105	436	-	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	53,159	37,448	50,528	0.0	0.0	50,528	50,528	50,528
		520	BLDG ACQUISITION/IMPRVMNT	-	12,632	-	0.0	0.0	-	-	-
	Total Function 3100			53,264	50,516	50,528			50,528	50,528	50,528
Total Fund 282				53,264	50,516	50,528			50,528	50,528	50,528

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2025 - 2026 Budget

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

Fund Description:

Student Success Act for Gilchrist Elementary summer program.

Special Notes:

Revenue Budget
July 1, 2025 to June 30, 2026
Fund 283

3000 - Revenue From State Sources

Fund	Rev Acct	Rev Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
283	R3299	RESTR GRANTS OTHER	30,751	72,444	64,515	65,651	65,651	65,651

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
283	R5400	RESOURCES BEG FUND BAL	-	0	62,890	-	-	-
283			30,751	72,444	127,405	65,651	65,651	65,651

Functions by Account Code

Budget 2025-26

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
283	1410	119	SUMMER EMPLOYEES	15,353	7,371	20,000	0.0	0.0	25,700	25,700	25,700
		210	PERS DISTRICT T1/T2	704	303	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	833	442	1,200	0.0	0.0	1,542	1,542	1,542
		216	PERS DISTRICT OPSPR	2,671	1,572	5,006	0.0	0.0	6,816	6,816	6,816
		220	SOC SEC ADMIN	1,174	564	1,530	0.0	0.0	1,966	1,966	1,966
		231	WRKRS COMP	48	28	71	0.0	0.0	81	81	81
		232	UNEMPLOY COMP	61	22	60	0.0	0.0	26	26	26
		233	PAID FAMILY MED LEAVE INS	-	-	80	0.0	0.0	103	103	103
		410	CONSUMABLE SUPPLIES	4,645	4,187	18,335	0.0	0.0	10,000	10,000	10,000
		413	FOOD SUPPLIES	-	-	5,000	0.0	0.0	500	500	500
		420	TEXTBOOKS - NEW	-	-	5,000	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	3,167	4,277	18,752	0.0	0.0	5,000	5,000	5,000
		470	COMPUTER SOFTWR	468	482	-	0.0	0.0	-	-	-
		Total Function 1410			29,126	19,249	75,034			51,733	51,733
	1420	410	CONSUMABLE SUPPLIES	232	52,808	18,752	0.0	0.0	10,772	10,772	10,772
		413	FOOD SUPPLIES	-	-	5,000	0.0	0.0	500	500	500
		420	TEXTBOOKS - NEW	-	-	5,000	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	13	-	18,752	0.0	0.0	-	-	-
	Total Function 1420			245	52,808	47,504			11,272	11,272	11,272
	2520	690	GRANT INDIRECT CHG	1,114	387	4,867	0.0	0.0	2,646	2,646	2,646
	Total Function 2520			1,114	387	4,867			2,646	2,646	2,646
	2550	343	STUDENT OUT-DIST-TRVL	266	-	-	0.0	0.0	-	-	-
	Total Function 2550			266	-	-			-	-	-
	7000	820	RESERVED FOR NEXT YEAR	0	0	-	0.0	0.0	-	-	-
	Total Function 7000			0	0	-			-	-	-
Total Fund 283				30,751	72,444	127,405			65,651	65,651	65,651

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2025 - 2026 Budget

284 Oregon Community Foundation - Gilchrist Afterschool Program

Fund Description:

Support to improve the extracurricular opportunities that Gilchrist schools provides after schools for students in grades K-12 including academic and fine art activities.

Special Notes:

Revenue Budget
July 1, 2025 to June 30, 2026
Fund 284

1000 - Revenue from Local Sources

Fund	Rev Acct	Rev Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
284	R1920	CONTR/DON PRIVATE SOURCES	52,650	10,000	10,000	-	-	-

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
284	R5400	RESOURCES BEG FUND BAL	63,857	60,728	67,405	47,007	47,007	47,007
284			116,507	70,728	77,405	47,007	47,007	47,007

KLAMATH COUNTY SCHOOL DISTRICT

Functions by Account Code
Budget 2025-26

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
284	1111	341	IN-DIST TRAVEL	110	4,202	500	0.0	0.0	-	-	-
		342	OUT-DIST TRAVEL	976	-	500	0.0	0.0	-	-	-
		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	1,765	1,037	8,426	0.0	0.0	-	-	-
		413	FOOD SUPPLIES	910	-	-	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	964	112	8,426	0.0	0.0	-	-	-
		654	STUDENT INS PREM	1,539	-	-	0.0	0.0	-	-	-
	Total Function 1111			13,344	5,350	17,852			-	-	-
	1121	342	OUT-DIST TRAVEL	725	-	500	0.0	0.0	2,500	2,500	2,500
		343	STUDENT OUT-DIST-TRVL	-	-	-	0.0	0.0	2,507	2,507	2,507
		410	CONSUMABLE SUPPLIES	63	-	8,426	0.0	0.0	10,000	10,000	10,000
		413	FOOD SUPPLIES	52	-	-	0.0	0.0	1,000	1,000	1,000
		460	NONCONSUM ITEMS	-	131	8,426	0.0	0.0	2,500	2,500	2,500
		640	DUES AND FEES	385	-	-	0.0	0.0	-	-	-
	Total Function 1121			1,225	131	17,352			18,507	18,507	18,507
	1122	343	STUDENT OUT-DIST-TRVL	1,238	-	-	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	446	-	-	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	809	-	-	0.0	0.0	-	-	-
		542	REPLACEMENT EQUIP	2,354	-	-	0.0	0.0	-	-	-
	Total Function 1122			4,847	-	-			-	-	-
	1131	137	EXTRA DUTY/HOURLY	485	-	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	29	-	-	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	115	-	-	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	37	-	-	0.0	0.0	-	-	-
		231	WRKRS COMP	15	-	-	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	2	-	-	0.0	0.0	-	-	-
		324	RENTALS	-	500	-	0.0	0.0	-	-	-
		342	OUT-DIST TRAVEL	408	3,724	500	0.0	0.0	2,500	2,500	2,500
		343	STUDENT OUT-DIST-TRVL	12,562	-	-	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	607	4,907	9,300	0.0	0.0	10,000	10,000	10,000

Functions by Account Code

Budget 2025-26

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
284	1131	413	FOOD SUPPLIES	345	815	1,500	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	4,331	-	9,300	0.0	0.0	2,500	2,500	2,500
	Total Function 1131			18,936	9,946	20,600			15,000	15,000	15,000
	1132	324	RENTALS	1,110	900	500	0.0	0.0	1,000	1,000	1,000
		342	OUT-DIST TRAVEL	-	-	500	0.0	0.0	-	-	-
		343	STUDENT OUT-DIST-TRVL	1,640	1,436	2,000	0.0	0.0	2,500	2,500	2,500
		410	CONSUMABLE SUPPLIES	3,623	-	9,301	0.0	0.0	10,000	10,000	10,000
		413	FOOD SUPPLIES	761	-	-	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	7,883	-	9,300	0.0	0.0	-	-	-
		542	REPLACEMENT EQUIP	2,354	-	-	0.0	0.0	-	-	-
		640	DUES AND FEES	55	-	-	0.0	0.0	-	-	-
		Total Function 1132			17,426	2,336	21,601			13,500	13,500
	7000	820	RESERVED FOR NEXT YEAR	60,728	52,964	-	0.0	0.0	-	-	-
	Total Function 7000			60,728	52,964	-			-	-	-
Total Fund 284			116,507	70,728	77,405			47,007	47,007	47,007	

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2025 - 2026 Budget

285 Senate Bill # 1149 – 2011 Forward

Fund Description:

The SB1149 Schools Program was created when the Oregon Legislature passed Senate Bill 1149 in the 1999 legislative session. This bill states that Pacific Power and Portland General Electric must collect a “Public Purpose Charge” (PPC) from consumers within their service areas that are equal to three percent of the total revenues from electricity services. The first ten percent of these PPC funds must go towards energy efficiency efforts in public K-12 school facilities within their service areas.

Special Notes:

The District collects this revenue and transfers the resources to the General Fund to pay debt service on the Bonanza heat pump conversion project (100-5111) funded by the Cool Schools Loan.

Revenue Budget
July 1, 2025 to June 30, 2026
Fund 285

1000 - Revenue from Local Sources

Fund	Rev Acct	Rev Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
285	R1510	INTEREST ON INVESTMENTS	1,969	12,574	10,030	12,500	12,500	12,500
	R1920	CONTR/DON PRIVATE SOURCES	179,943	231,099	230,403	235,725	235,725	235,725

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
285	R5400	RESOURCES BEG FUND BAL	-	181,912	-	-	-	-
285			181,911	425,585	240,433	248,225	248,225	248,225

Functions by Account Code

Budget 2025-26

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
285	5200	710	TRANSFERS OUT	-	243,674	240,433	0.0	0.0	248,225	248,225	248,225
	Total Function 5200			-	243,674	240,433			248,225	248,225	248,225
	7000	820	RESERVED FOR NEXT YEAR	181,911	181,911	-	0.0	0.0	-	-	-
	Total Function 7000			181,911	181,911	-			-	-	-
Total Fund 285				181,911	425,585	240,433			248,225	248,225	248,225

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2025 - 2026 Budget

286 Facilities Improvement Fund – Construction Excise Tax

Fund Description:

This fund now records the revenue and expenditures for the Construction Excise Tax that was previously recorded in the General Fund. These revenues are earmarked for facilities maintenance and improvements.

Special Notes:

Revenue Budget
July 1, 2025 to June 30, 2026
Fund 286

1000 - Revenue from Local Sources

Fund	Rev Acct	Rev Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
286	R1130	CONSTRUCTION EXCISE TAX	479,570	380,154	300,000	300,000	300,000	300,000
	R1190	PNLTY/INT ON TAXES	2,449	992	3,000	5,000	5,000	5,000
	R1510	INTEREST ON INVESTMENTS	30,006	67,001	60,996	50,500	50,500	50,500

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
286	R5400	RESOURCES BEG FUND BAL	1,414,766	1,893,634	1,651,501	850,000	850,000	850,000
286			1,926,791	2,341,782	2,015,497	1,205,500	1,205,500	1,205,500

Functions by Account Code

Budget 2025-26

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
286	2520	640	DUES AND FEES	33,157	33,285	25,000	0.0	0.0	10,000	10,000	10,000
	Total Function 2520			33,157	33,285	25,000			10,000	10,000	10,000
	4150	112	CLASS SALARIES	-	68,134	72,649	1.0	0.0	-	-	-
		212	PERS PICKUP 6%	-	4,063	4,359	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	-	16,949	18,184	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	-	5,153	5,558	0.0	0.0	-	-	-
		231	WRKRS COMP	-	2,714	256	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	-	226	218	0.0	0.0	-	-	-
		233	PAID FAMILY MED LEAVE INS	-	272	291	0.0	0.0	-	-	-
		383	ARCH/ENG SERVICES	-	20,777	25,000	0.0	0.0	25,000	25,000	25,000
		520	BLDG ACQUISITION/IMPRVMNT	-	641,716	1,863,533	0.0	0.0	1,170,000	1,170,000	1,170,000
		620	INTEREST	-	459	450	0.0	0.0	500	500	500
	Total Function 4150			-	760,463	1,990,497			1,195,500	1,195,500	1,195,500
	7000	820	RESERVED FOR NEXT YEAR	1,893,634	1,548,034	-	0.0	0.0	-	-	-
	Total Function 7000			1,893,634	1,548,034	-			-	-	-
Total Fund 286			1,926,791	2,341,782	2,015,497			1,205,500	1,205,500	1,205,500	

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2025 - 2026 Budget

287 Oregon Community Foundation – Chiloquin Afterschool Program

Fund Description:

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

Special Notes:

Revenue Budget
July 1, 2025 to June 30, 2026
Fund 287

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
287	R5400	RESOURCES BEG FUND BAL	4,130	3,877	3,877	3,877	3,877	3,877
287			4,130	3,877	3,877	3,877	3,877	3,877

Functions by Account Code
Budget 2025-26

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
287	1121	410	CONSUMABLE SUPPLIES	-	-	1,938	0.0	0.0	1,938	1,938	1,938
		413	FOOD SUPPLIES	-	-	1,939	0.0	0.0	1,939	1,939	1,939
	Total Function 1121			-	-	3,877			3,877	3,877	3,877
	1131	413	FOOD SUPPLIES	253	-	-	0.0	0.0	-	-	-
	Total Function 1131			253	-	-			-	-	-
	7000	820	RESERVED FOR NEXT YEAR	3,877	3,877	-	0.0	0.0	-	-	-
	Total Function 7000			3,877	3,877	-			-	-	-
Total Fund 287				4,130	3,877	3,877			3,877	3,877	3,877

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2025 - 2026 Budget

288 Bonanza Elementary SSA Summer Grant

Fund Description:

The purpose of this grant is to provide funding for the creation of high-quality summer programs for students Kindergarten through 8th grade, with a specific goal to meet the strengths and needs of currently and historically underserved students.

Special Notes:

Revenue Budget
July 1, 2025 to June 30, 2026
Fund 288

3000 - Revenue From State Sources

Fund	Rev Acct	Rev Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
288	R3299	RESTR GRANTS OTHER	96,046	91,481	94,005	80,033	80,033	80,033

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
288	R5400	RESOURCES BEG FUND BAL	-	-	1,705	1,072	1,072	1,072
288			96,046	91,481	95,710	81,106	81,106	81,106

Functions by Account Code
Budget 2025-26

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
288	1410	119	SUMMER EMPLOYEES	34,908	42,629	55,564	0.0	0.0	43,000	43,000	43,000
		212	PERS PICKUP 6%	1,886	2,557	3,334	0.0	0.0	2,580	2,580	2,580
		216	PERS DISTRICT OPSPR	7,455	10,668	13,908	0.0	0.0	11,404	11,404	11,404
		220	SOC SEC ADMIN	2,670	3,260	4,251	0.0	0.0	3,290	3,290	3,290
		231	WRKRS COMP	109	155	196	0.0	0.0	135	135	135
		232	UNEMPLOY COMP	137	126	167	0.0	0.0	43	43	43
		233	PAID FAMILY MED LEAVE INS	-	2	222	0.0	0.0	172	172	172
		322	REPAIR & MAINT SERVICE	908	-	-	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	7,411	13,769	4,885	0.0	0.0	11,000	11,000	11,000
		413	FOOD SUPPLIES	2,654	3,802	4,885	0.0	0.0	2,000	2,000	2,000
		460	NONCONSUM ITEMS	1,093	11,780	4,707	0.0	0.0	4,214	4,214	4,214
		Total Function 1410			59,231	88,747	92,118			77,837	77,837
	1420	410	CONSUMABLE SUPPLIES	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	-	-	-
	Total Function 1420			32,751	-	-			-	-	-
	2520	690	GRANT INDIRECT CHG	3,480	2,734	3,591	0.0	0.0	3,269	3,269	3,269
	Total Function 2520			3,480	2,734	3,591			3,269	3,269	3,269
	2550	343	STUDENT OUT-DIST-TRVL	583	-	-	0.0	0.0	-	-	-
	Total Function 2550			583	-	-			-	-	-
Total Fund 288				96,046	91,481	95,710			81,106	81,106	81,106

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2025 - 2026 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:

Revenue Budget
July 1, 2025 to June 30, 2026
Fund 290

3000 - Revenue From State Sources

Fund	Rev Acct	Rev Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
290	R3299	RESTR GRANTS OTHER	95,221	-	-	-	-	-
290			95,221	-	-	-	-	-

Functions by Account Code

Budget 2025-26

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
290	2520	690	GRANT INDIRECT CHG	3,325	-	-	0.0	0.0	-	-	-
	Total Function 2520			3,325	-	-			-	-	-
	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/IMPRVMNT	2,345	-	-	0.0	0.0	-	-	-
		541	INITIAL ADDTL EQUIP	20,665	-	-	0.0	0.0	-	-	-
	Total Function 3100			91,896	-	-			-	-	-
	Total Fund 290			95,221	0	0			0	0	0

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2025 - 2026 Budget

291 Gilchrist Raymond James Discretionary Fund

Fund Description:

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

Special Notes:

Revenue Budget
July 1, 2025 to June 30, 2026
Fund 291

1000 - Revenue from Local Sources

Fund	Rev Acct	Rev Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
291	R1510	INTEREST ON INVESTMENTS	82	114	120	65	65	65

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
291	R5400	RESOURCES BEG FUND BAL	5,608	4,157	2,533	1,603	1,603	1,603
291			5,690	4,271	2,653	1,668	1,668	1,668

Functions by Account Code
Budget 2025-26

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
291	1111	410	CONSUMABLE SUPPLIES	1,298	1,857	884	0.0	0.0	556	556	556
		460	NONCONSUM ITEMS	235	-	-	0.0	0.0	-	-	-
	Total Function 1111			1,533	1,857	884			556	556	556
	1121	410	CONSUMABLE SUPPLIES	-	428	884	0.0	0.0	556	556	556
	Total Function 1121			-	428	884			556	556	556
	1131	410	CONSUMABLE SUPPLIES	-	428	884	0.0	0.0	556	556	556
	Total Function 1131			-	428	884			556	556	556
	7000	820	RESERVED FOR NEXT YEAR	4,157	1,557	-	0.0	0.0	-	-	-
	Total Function 7000			4,157	1,557	-			-	-	-
Total Fund 291			5,690	4,271	2,653			1,668	1,668	1,668	

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2025 - 2026 Budget

292 Klamath Falls City Schools/ Klamath Community College Adult Education

Fund Description:

A contractual agreement with Klamath Community College funds for support of Adult Basic Education, General Education, English as a Second Language and High School Completion programs to be offered at Falcon Heights Academy.

Special Notes:

This agreement was previously with Klamath Falls City Schools as the fiscal agent.

Revenue Budget
July 1, 2025 to June 30, 2026
Fund 292

3000 - Revenue From State Sources

Fund	Rev Acct	Rev Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
292	R3990	MISC STATE FUNDS	736,541	447,444	425,000	447,444	447,444	447,444

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
292	R5400	RESOURCES BEG FUND BAL	-	504,416	-	-	-	-
292			736,541	951,860	425,000	447,444	447,444	447,444

Functions by Account Code

Budget 2025-26

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
292	1283	111	LIC SALARIES	80,464	109,759	114,963	1.6	1.6	121,839	121,839	121,839
		133	STIPEND-TOP OF SCALE	480	480	480	0.0	0.0	480	480	480
		210	PERS DISTRICT T1/T2	12,405	13,269	13,663	0.0	0.0	15,137	15,137	15,137
		212	PERS PICKUP 6%	6,295	6,602	6,927	0.0	0.0	7,339	7,339	7,339
		216	PERS DISTRICT OPSPR	13,917	15,624	16,625	0.0	0.0	18,923	18,923	18,923
		220	SOC SEC ADMIN	7,398	7,789	8,831	0.0	0.0	9,357	9,357	9,357
		231	WRKRS COMP	312	403	441	0.0	0.0	418	418	418
		232	UNEMPLOY COMP	405	364	346	0.0	0.0	122	122	122
		233	PAID FAMILY MED LEAVE INS	-	441	462	0.0	0.0	489	489	489
		240	MEDICAL	31,529	20,499	20,499	0.0	0.0	21,569	21,569	21,569
		241	VISION	1,211	1,142	1,142	0.0	0.0	1,150	1,150	1,150
		242	DISABILITY	228	253	257	0.0	0.0	261	261	261
		243	DENTAL	3,502	3,547	3,547	0.0	0.0	3,724	3,724	3,724
		390	OTH GEN PROF TECH SRVS	-	245,635	154,845	0.0	0.0	158,809	158,809	158,809
		Total Function 1283			158,146	425,806	343,028			359,617	359,617
	2410	112	CLASS SALARIES	35,676	37,841	40,146	1.0	1.0	43,014	43,014	43,014
		212	PERS PICKUP 6%	2,141	2,270	2,409	0.0	0.0	2,581	2,581	2,581
		216	PERS DISTRICT OPSPR	8,462	9,472	10,048	0.0	0.0	11,407	11,407	11,407
		220	SOC SEC ADMIN	2,658	2,841	3,071	0.0	0.0	3,291	3,291	3,291
		231	WRKRS COMP	116	147	159	0.0	0.0	153	153	153
		232	UNEMPLOY COMP	143	126	120	0.0	0.0	43	43	43
		233	PAID FAMILY MED LEAVE INS	-	139	161	0.0	0.0	172	172	172
		240	MEDICAL	21,628	22,661	22,747	0.0	0.0	23,932	23,932	23,932
		241	VISION	616	548	542	0.0	0.0	537	537	537
		243	DENTAL	2,540	2,566	2,569	0.0	0.0	2,697	2,697	2,697
	Total Function 2410			73,979	78,611	81,972			87,827	87,827	87,827
	7000	820	RESERVED FOR NEXT YEAR	504,416	447,444	-	0.0	0.0	-	-	-
	Total Function 7000			504,416	447,444	-			-	-	-
	Total Fund 292			736,541	951,860	425,000			447,444	447,444	447,444

FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2025 - 2026 Budget

293 Southern Oregon ESD – Autism Grant

Fund Description:

Partial funding for an Autism Specialist.

Special Notes:

Revenue Budget
July 1, 2025 to June 30, 2026
Fund 293

1000 - Revenue from Local Sources

Fund	Rev Acct	Rev Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
293	R1940	SVCS OTH LOCAL EDUCA AGEN	30,754	-	74,000	77,000	77,000	77,000

3000 - Revenue From State Sources

Fund	Rev Acct	Rev Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
293	R3299	RESTR GRANTS OTHER	21,966	60,280	-	-	-	-

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
293	R5400	RESOURCES BEG FUND BAL	-	0	-	-	-	-
293			52,720	60,280	74,000	77,000	77,000	77,000

Functions by Account Code
Budget 2025-26

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
293	2190	111	LIC SALARIES	33,484	34,412	35,523	0.0	0.4	36,944	36,944	36,944
		133	STIPEND-TOP OF SCALE	-	-	-	0.0	0.0	592	592	592
		135	STIPEND-SPECIAL ED	-	3,876	3,993	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	9,033	10,722	11,065	0.0	0.0	11,203	11,203	11,203
		212	PERS PICKUP 6%	2,020	2,308	2,382	0.0	0.0	2,263	2,263	2,263
		220	SOC SEC ADMIN	2,450	2,823	3,037	0.0	0.0	2,886	2,886	2,886
		231	WRKRS COMP	98	138	167	0.0	0.0	136	136	136
		232	UNEMPLOY COMP	135	131	119	0.0	0.0	38	38	38
		233	PAID FAMILY MED LEAVE INS	-	154	159	0.0	0.0	151	151	151
		240	MEDICAL	4,416	4,870	4,870	0.0	0.0	5,124	5,124	5,124
		241	VISION	191	185	185	0.0	0.0	188	188	188
		242	DISABILITY	75	80	81	0.0	0.0	81	81	81
		243	DENTAL	634	395	395	0.0	0.0	414	414	414
		290	OTHER BENEFIT COSTS	185	185	185	0.0	0.0	185	185	185
		410	CONSUMABLE SUPPLIES	-	-	11,839	0.0	0.0	16,796	16,796	16,796
		Total Function 2190			52,720	60,280	74,000			77,000	77,000
	Total Fund 293			52,720	60,280	74,000			77,000	77,000	77,000

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2025 - 2026 Budget

294 Preschool Promise Grant

Fund Description:

The Preschool Promise program is intended to increase access for preschool aged children to quality preschool and enhances quality in existing early education programs in Oregon.

Special Notes:

Revenue Budget
July 1, 2025 to June 30, 2026
Fund 294

3000 - Revenue From State Sources

Fund	Rev Acct	Rev Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
294	R3299	RESTR GRANTS OTHER	108,766	180,418	188,304	301,500	301,500	301,500
294			108,766	180,418	188,304	301,500	301,500	301,500

Functions by Account Code
Budget 2025-26

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
294	1111	343	STUDENT OUT-DIST-TRVL	-	57	-	0.0	0.0	-	-	-
	Total Function 1111			-	57	-			-	-	-
	1140	112	CLASS SALARIES	57,208	74,928	87,954	2.8	2.8	93,288	93,288	93,288
		119	SUMMER EMPLOYEES	857	1,801	-	0.0	0.0	-	-	-
		122	SUB CLASSIFIED	-	2,370	-	0.0	0.0	-	-	-
		130	OVERTIME SALARY	1,044	431	-	0.0	0.0	-	-	-
		132	STIPEND-REMOTE LOCATION	-	-	-	0.0	0.0	6,000	6,000	6,000
		137	EXTRA DUTY/HOURLY	824	2,463	-	0.0	0.0	-	-	-
		142	STIPEND-HEAD TEACHER	3,763	3,876	3,993	0.0	0.0	-	-	-
		150	NEW HIRE LONGEVITY STIPEN	-	2,000	-	0.0	0.0	-	-	-
		153	HOUSING STIPEND	-	-	-	0.0	0.0	9,000	9,000	9,000
		210	PERS DISTRICT T1/T2	-	4,260	7,110	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	3,792	4,219	5,517	0.0	0.0	6,497	6,497	6,497
		216	PERS DISTRICT OPSPR	14,990	13,772	16,629	0.0	0.0	28,718	28,718	28,718
		220	SOC SEC ADMIN	4,846	6,718	7,034	0.0	0.0	8,284	8,284	8,284
		231	WRKRS COMP	206	342	379	0.0	0.0	420	420	420
		232	UNEMPLOY COMP	255	299	276	0.0	0.0	108	108	108
		233	PAID FAMILY MED LEAVE INS	-	340	368	0.0	0.0	433	433	433
		240	MEDICAL	13,983	14,583	14,583	0.0	0.0	14,193	14,193	14,193
		241	VISION	812	1,286	1,397	0.0	0.0	1,415	1,415	1,415
		243	DENTAL	466	1,652	1,802	0.0	0.0	2,989	2,989	2,989
		318	PROF & IMPR NON-INSTR	398	-	-	0.0	0.0	-	-	-
		341	IN-DIST TRAVEL	234	966	750	0.0	0.0	250	250	250
		342	OUT-DIST TRAVEL	210	841	2,500	0.0	0.0	2,500	2,500	2,500
		343	STUDENT OUT-DIST-TRVL	271	-	250	0.0	0.0	1,000	1,000	1,000
		386	DATA PROCESSING SRVS	626	-	-	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	-	5,043	12,260	0.0	0.0	44,895	44,895	44,895
		413	FOOD SUPPLIES	-	119	1,000	0.0	0.0	2,500	2,500	2,500
		460	NONCONSUM ITEMS	-	9,527	17,260	0.0	0.0	61,860	61,860	61,860
		470	COMPUTER SOFTWR	-	-	-	0.0	0.0	5,000	5,000	5,000

Functions by Account Code
Budget 2025-26

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
294	1140	540	DEPRECIABLE EQUIPMENT	-	21,445	-	0.0	0.0	-	-	-
		640	DUES AND FEES	-	498	50	0.0	0.0	-	-	-
	Total Function 1140			104,785	173,780	181,112			289,350	289,350	289,350
	2520	690	GRANT INDIRECT CHG	3,981	6,581	7,192	0.0	0.0	12,150	12,150	12,150
	Total Function 2520			3,981	6,581	7,192			12,150	12,150	12,150
	Total Fund 294			108,766	180,418	188,304			301,500	301,500	301,500

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2025 - 2026 Budget

295 Local Food for Schools (History Only)

Fund Description:

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

Special Notes:

Revenue Budget
July 1, 2025 to June 30, 2026
Fund 295

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
295	R4500	RESTR REV FED GOV TO STAT	-	32,618	-	-	-	-
295			-	32,618	-	-	-	-

KLAMATH COUNTY SCHOOL DISTRICT

Functions by Account Code
Budget 2025-26

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
295	3100	450	FOOD (FOOD SERV ONLY)	-	32,618	-	0.0	0.0	-	-	-
	Total Function 3100			-	32,618	-			-	-	-
Total Fund 295				0	32,618	0			0	0	0

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2025 - 2026 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:

Revenue Budget
July 1, 2025 to June 30, 2026
Fund 296

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
296	R4500	RESTR REV FED GOV TO STAT	-	58,917	-	26,817	26,817	26,817
296			-	58,917	-	26,817	26,817	26,817

Functions by Account Code

Budget 2025-26

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
296	3100	460	NONCONSUM ITEMS	-	6,246	-	0.0	0.0	-	-	-
		520	BLDG ACQUISITION/IMPRVMNT	-	10,533	-	0.0	0.0	-	-	-
		542	REPLACEMENT EQUIP	-	41,999	-	0.0	0.0	26,817	26,817	26,817
		640	DUES AND FEES	-	139	-	0.0	0.0	-	-	-
	Total Function 3100			-	58,917	-			26,817	26,817	26,817
Total Fund 296				0	58,917	0			26,817	26,817	26,817

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2025 - 2026 Budget

297 Seismic Rehabilitation Grants

Fund Description:

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

Special Notes:

Revenue Budget
July 1, 2025 to June 30, 2026
Fund 297

1000 - Revenue from Local Sources

Fund	Rev Acct	Rev Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
297	R1510	INTEREST ON INVESTMENTS	-	218	-	-	-	-

3000 - Revenue From State Sources

Fund	Rev Acct	Rev Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
297	R3299	RESTR GRANTS OTHER	1,750,683	1,352,430	4,909,050	2,255,496	2,255,496	2,255,496

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
297	R5400	RESOURCES BEG FUND BAL	-	25,000	-	-	-	-
297			1,750,683	1,377,648	4,909,050	2,255,496	2,255,496	2,255,496

Functions by Account Code

Budget 2025-26

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
297	4150	354	ADVERTISING	187	183	-	0.0	0.0	-	-	-
		383	ARCH/ENG SERVICES	76,436	324,132	493,775	0.0	0.0	107,000	107,000	107,000
		410	CONSUMABLE SUPPLIES	-	240,440	-	0.0	0.0	-	-	-
		520	BLDG ACQUISITION/IMPRVMNT	1,648,638	995,984	4,415,275	0.0	0.0	2,148,496	2,148,496	2,148,496
		620	INTEREST	422	218	-	0.0	0.0	-	-	-
		640	DUES AND FEES	-	27,559	-	0.0	0.0	-	-	-
	Total Function 4150			1,725,682	1,588,515	4,909,050			2,255,496	2,255,496	2,255,496
	7000	820	RESERVED FOR NEXT YEAR	25,000	-210,867	-	0.0	0.0	-	-	-
	Total Function 7000			25,000	-210,867	-			-	-	-
	Total Fund 297			1,750,683	1,377,648	4,909,050			2,255,496	2,255,496	2,255,496

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2025 - 2026 Budget

299 Transportation Depreciation Fund

Fund Description:

This fund accounts for the restricted grant funds received from the State of Oregon for depreciation of State School Fund Transportation Equipment. (ORS 327.033)

Special Notes:

These grant funds are part of the annual State School Fund calculations for eligible Transportation expenditures. This portion dedicated to reimbursing the District for Capital Purchases/Improvements over a period of time based on a depreciation schedule are then transferred to the General Fund in order to make semi-annual 2014 FF & CO debt service payments. The 2014 FF & CO were used to finance the purchase of buses and the new Transportation Building.

Revenue Budget
July 1, 2025 to June 30, 2026
Fund 299

3000 - Revenue From State Sources

Fund	Rev Acct	Rev Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
299	R3222	SSF TRANSP EQUIP	-	475,000	500,000	884,000	884,000	884,000
299			-	475,000	500,000	884,000	884,000	884,000

KLAMATH COUNTY SCHOOL DISTRICT

Functions by Account Code
Budget 2025-26

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
299	5200	710	TRANSFERS OUT	-	475,000	500,000	0.0	0.0	884,000	884,000	884,000
	Total Function 5200			-	475,000	500,000			884,000	884,000	884,000
Total Fund 299				0	475,000	500,000			884,000	884,000	884,000



Debt Service Funds

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2025 - 2026 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 15th and June 15th; beginning December 15, 2013. Principal payments are due June 15th of each year. This is a 20 year bond, with final payment due June 15, 2033. (Refinanced to Fund 302)

Revenue Budget
July 1, 2025 to June 30, 2026
Fund 301

1000 - Revenue from Local Sources

Fund	Rev Acct	Rev Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
301	R1111	CUR YR TAXES	2,347,264	-	-	-	-	-
	R1112	PRIOR YR TAXES	59,333	-	-	-	-	-
	R1113	CNTY SALES/BACK TAXES	24,048	-	-	-	-	-
	R1190	PNLTY/INT ON TAXES	5	-	-	-	-	-
	R1510	INTEREST ON INVESTMENTS	62,464	-	-	-	-	-

2000 - Revenue From Intermediate Sources

Fund	Rev Acct	Rev Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
301	R2800	REVENUE LIEU TAXES	1,416	-	-	-	-	-

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
301	R5400	RESOURCES BEG FUND BAL	1,769,479	2,876,684	-	-	-	-
301			4,264,009	2,876,684	-	-	-	-

Functions by Account Code
Budget 2025-26

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
301	5110	610	PRINCIPAL PAYMENTS	1,315,000	-	-	0.0	0.0	-	-	-
		621	INTEREST (EXCEPT BUS)	72,325	-	-	0.0	0.0	-	-	-
	Total Function 5110			1,387,325	-	-			-	-	-
	5200	710	TRANSFERS OUT	-	2,876,684	-	0.0	0.0	-	-	-
	Total Function 5200			-	2,876,684	-			-	-	-
	7000	820	RESERVED FOR NEXT YEAR	2,876,684	-	-	0.0	0.0	-	-	-
	Total Function 7000			2,876,684	-	-			-	-	-
	Total Fund 301			4,264,009	2,876,684	0			0	0	0

FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2025 - 2026 Budget

302 “2013 General Obligation Bond” – Refinance

Fund Description:

2013 General Obligation Bond - Refinance

Special Notes:

Refinancing of the 2013 General Obligation Bond to take advantage of favorable interest rates.

Revenue Budget
July 1, 2025 to June 30, 2026
Fund 302

1000 - Revenue from Local Sources

Fund	Rev Acct	Rev Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
302	R1111	CUR YR TAXES	-	2,371,711	2,308,578	2,275,117	2,275,117	2,275,117
	R1112	PRIOR YR TAXES	-	73,543	70,000	65,000	65,000	65,000
	R1113	CNTY SALES/BACK TAXES	-	1,681	-	-	-	-
	R1190	PNLTY/INT ON TAXES	-	8	10	10	10	10
	R1510	INTEREST ON INVESTMENTS	2	117,653	132,000	65,000	65,000	65,000

2000 - Revenue From Intermediate Sources

Fund	Rev Acct	Rev Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
302	R2199	OTHER INTERMED SRCS	-	-	2,700	3,000	3,000	3,000
	R2800	REVENUE LIEU TAXES	-	3,679	1,000	-	-	-

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
302	R5200	INTERFUND TRANSFERS	-	2,876,684	-	-	-	-
	R5400	RESOURCES BEG FUND BAL	-1,060,067	-2,128,087	106,533	422,803	422,803	422,803
302			-1,060,065	3,316,872	2,620,822	2,830,930	2,830,930	2,830,930

Functions by Account Code

Budget 2025-26

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
302	5119	610	PRINCIPAL PAYMENTS	710,000	2,175,000	2,265,000	0.0	0.0	2,360,000	2,360,000	2,360,000
		621	INTEREST (EXCEPT BUS)	358,022	355,822	355,822	0.0	0.0	324,598	324,598	324,598
	Total Function 5119			1,068,022	2,530,822	2,620,822			2,684,598	2,684,598	2,684,598
	7000	820	RESERVED FOR NEXT YEAR	-2,128,087	786,050	-	0.0	0.0	146,332	146,332	146,332
	Total Function 7000			-2,128,087	786,050	-			146,332	146,332	146,332
	Total Fund 302			-1,060,065	3,316,872	2,620,822			2,830,930	2,830,930	2,830,930

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2025 - 2026 Budget

310 Long Term Debt Service: QSCB 2010

Fund Description:

Long-Term Debt Service. Expenditures for debt retirement exceeding 12 months.

Special Notes:

This fund provides for the establishment of a Debt Service Sinking Fund for the QSCB 2010 debt. Principal payments will accumulate in this fund until it is time to make the balloon principal payment of \$2,000,000 on June 1, 2027. Starting Fiscal Year 2016-17, interest payments will also be made from this fund. This sinking fund is held at U.S. Bank with principal deposits made annually.

Revenue Budget
July 1, 2025 to June 30, 2026
Fund 310

1000 - Revenue from Local Sources

Fund	Rev Acct	Rev Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
310	R1510	INTEREST ON INVESTMENTS	-1,707	4,563	5,000	7,500	7,500	7,500

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
310	R5200	INTERFUND TRANSFERS	210,856	719,451	303,500	103,541	103,541	103,541
	R5400	RESOURCES BEG FUND BAL	1,259,727	1,353,877	1,505,956	1,907,478	1,907,478	1,907,478
310			1,468,876	2,077,891	1,814,456	2,018,519	2,018,519	2,018,519

Functions by Account Code
Budget 2025-26

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
310	5115	621	INTEREST (EXCEPT BUS)	115,000	115,000	115,000	0.0	0.0	115,000	115,000	115,000
	Total Function 5115			115,000	115,000	115,000			115,000	115,000	115,000
	7000	820	RESERVED FOR NEXT YEAR	1,353,876	1,962,891	1,699,456	0.0	0.0	1,903,519	1,903,519	1,903,519
	Total Function 7000			1,353,876	1,962,891	1,699,456			1,903,519	1,903,519	1,903,519
Total Fund 310				1,468,876	2,077,891	1,814,456			2,018,519	2,018,519	2,018,519

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2025 - 2026 Budget

312 Long-Term Debt Service: QSCB 2012B

Function Description:

Long-Term Debt Service. Expenditures for debt retirement exceeding 12 months.

Special Notes:

This fund provides for the establishment of a Debt Service Sinking Fund for the QSCB 2012 debt. Principal payments will accumulate in this fund until it is time to make the balloon principal payment of \$2,412,000 on June 30, 2030. Starting Fiscal Year 2016-17, interest payments will also be made from this fund. This sinking fund is held at Bank of New York Mellon with principal deposits withheld from our monthly State School Fund payments.

Revenue Budget
July 1, 2025 to June 30, 2026
Fund 312

1000 - Revenue from Local Sources

Fund	Rev Acct	Rev Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
312	R1510	INTEREST ON INVESTMENTS	17,236	69,838	25,000	87,000	87,000	87,000

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
312	R5200	INTERFUND TRANSFERS	140,359	251,914	244,080	284,450	284,450	284,450
	R5400	RESOURCES BEG FUND BAL	1,580,423	1,626,463	1,749,674	1,979,146	1,979,146	1,979,146
312			1,738,017	1,948,215	2,018,754	2,350,596	2,350,596	2,350,596

Functions by Account Code
Budget 2025-26

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
312	5115	621	INTEREST (EXCEPT BUS)	111,555	111,555	111,555	0.0	0.0	111,555	111,555	111,555
	Total Function 5115			111,555	111,555	111,555			111,555	111,555	111,555
	7000	820	RESERVED FOR NEXT YEAR	1,626,462	1,836,660	1,907,199	0.0	0.0	2,239,041	2,239,041	2,239,041
	Total Function 7000			1,626,462	1,836,660	1,907,199			2,239,041	2,239,041	2,239,041
Total Fund 312				1,738,017	1,948,215	2,018,754			2,350,596	2,350,596	2,350,596

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Capital Projects Fund

FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2025 - 2026 Budget

401 Capital Projects Fund – Construction Projects FY 23 - 24

Fund Description:

This fund reflects the construction projects for FY 23 - 24

Special Notes:

Revenue Budget
July 1, 2025 to June 30, 2026
Fund 401

1000 - Revenue from Local Sources

Fund	Rev Acct	Rev Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
401	R1510	INTEREST ON INVESTMENTS	-	26	500	-	-	-

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
401	R5200	INTERFUND TRANSFERS	-	1,947,060	-	-	-	-
	R5400	RESOURCES BEG FUND BAL	-	-	1,749,454	307,000	307,000	307,000
401			-	1,947,086	1,749,954	307,000	307,000	307,000

Functions by Account Code

Budget 2025-26

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
401	2542	383	ARCH/ENG SERVICES	-	30,525	-	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	-	-	40,000	0.0	0.0	-	-	-
		520	BLDG ACQUISITION/IMPRVMNT	-	788,603	1,649,644	0.0	0.0	-	-	-
		620	INTEREST	-	26	-	0.0	0.0	-	-	-
	Total Function 2542			-	819,154	1,689,644			-	-	-
	2543	530	GROUNDS IMPROVEMENT	-	44,738	60,310	0.0	0.0	-	-	-
	Total Function 2543			-	44,738	60,310			-	-	-
	4150	112	CLASS SALARIES	-	2,928	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	-	176	-	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	-	733	-	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	-	223	-	0.0	0.0	-	-	-
		231	WRKRS COMP	-	64	-	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	-	12	-	0.0	0.0	-	-	-
		233	PAID FAMILY MED LEAVE INS	-	12	-	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	-	58,754	-	0.0	0.0	-	-	-
		520	BLDG ACQUISITION/IMPRVMNT	-	8,646	-	0.0	0.0	307,000	307,000	307,000
	Total Function 4150			-	71,546	-			307,000	307,000	307,000
	7000	820	RESERVED FOR NEXT YEAR	-	1,011,648	-	0.0	0.0	-	-	-
	Total Function 7000			-	1,011,648	-			-	-	-
Total Fund 401			0	1,947,086	1,749,954			307,000	307,000	307,000	

FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2025 - 2026 Budget

402 Capital Projects Fund – Chiloquin High School Gymnasium

Fund Description:

This fund reflects the capital projects for the construction of the New Chiloquin High School Gymnasium

Special Notes:

Revenue Budget
July 1, 2025 to June 30, 2026
Fund 402

1000 - Revenue from Local Sources

Fund	Rev Acct	Rev Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
402	R1510	INTEREST ON INVESTMENTS	-	201	437	160	160	160

3000 - Revenue From State Sources

Fund	Rev Acct	Rev Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
402	R3299	RESTR GRANTS OTHER	-	150,000	-	-	-	-

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
402	R5200	INTERFUND TRANSFERS	-	6,836,243	1,000,000	758,586	758,586	758,586
	R5400	RESOURCES BEG FUND BAL	-	-	5,744,776	1,031,352	1,031,352	1,031,352
402			-	6,986,444	6,745,213	1,790,097	1,790,097	1,790,097

Functions by Account Code

Budget 2025-26

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
402	4150	112	CLASS SALARIES	-	278	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	-	17	-	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	-	70	-	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	-	21	-	0.0	0.0	-	-	-
		231	WRKRS COMP	-	6	-	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	-	1	-	0.0	0.0	-	-	-
		233	PAID FAMILY MED LEAVE INS	-	1	-	0.0	0.0	-	-	-
		354	ADVERTISING	-	487	-	0.0	0.0	-	-	-
		383	ARCH/ENG SERVICES	-	103,236	51,149	0.0	0.0	55,523	55,523	55,523
		389	OTHER NON-INSTR PROF/TECH	-	1,290	-	0.0	0.0	-	-	-
		520	BLDG ACQUISITION/IMPRVMNT	-	1,223,671	6,693,814	0.0	0.0	1,734,414	1,734,414	1,734,414
		540	DEPRECIABLE EQUIPMENT	-	13,450	-	0.0	0.0	-	-	-
		542	REPLACEMENT EQUIP	-	10,259	-	0.0	0.0	-	-	-
		620	INTEREST	-	201	250	0.0	0.0	160	160	160
		640	DUES AND FEES	-	115	-	0.0	0.0	-	-	-
	Total Function 4150			-	1,353,103	6,745,213			1,790,097	1,790,097	1,790,097
	7000	820	RESERVED FOR NEXT YEAR	-	5,633,341	-	0.0	0.0	-	-	-
	Total Function 7000			-	5,633,341	-			-	-	-
Total Fund 402			0	6,986,444	6,745,213			1,790,097	1,790,097	1,790,097	

FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2025 - 2026 Budget

403 Capital Projects Fund – Construction Projects FY 24 - 25

Fund Description:

This fund reflects the construction projects for FY 24 - 25

Special Notes:

Revenue Budget
July 1, 2025 to June 30, 2026
Fund 403

1000 - Revenue from Local Sources

Fund	Rev Acct	Rev Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
403	R1510	INTEREST ON INVESTMENTS	-	-	-	1,000	1,000	1,000

3000 - Revenue From State Sources

Fund	Rev Acct	Rev Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
403	R3299	RESTR GRANTS OTHER	-	-	50,000	-	-	-

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
403	R5200	INTERFUND TRANSFERS	-	-	1,982,500	-	-	-
	R5400	RESOURCES BEG FUND BAL	-	-	-	2,250,398	2,250,398	2,250,398
403			-	-	2,032,500	2,251,398	2,251,398	2,251,398

Functions by Account Code

Budget 2025-26

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
403	2542	383	ARCH/ENG SERVICES	-	9,200	-	0.0	0.0	21,059	21,059	21,059
		520	BLDG ACQUISITION/IMPRVMNT	-	-	1,792,500	0.0	0.0	1,756,703	1,756,703	1,756,703
	Total Function 2542			-	9,200	1,792,500			1,777,761	1,777,761	1,777,761
	2543	530	GROUPS IMPROVEMENT	-	21,435	240,000	0.0	0.0	75,000	75,000	75,000
	Total Function 2543			-	21,435	240,000			75,000	75,000	75,000
	7000	820	RESERVED FOR NEXT YEAR	-	-30,635	-	0.0	0.0	398,637	398,637	398,637
	Total Function 7000			-	-30,635	-			398,637	398,637	398,637
Total Fund 403				0	0	2,032,500			2,251,398	2,251,398	2,251,398

FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2025 - 2026 Budget

404 Capital Projects Fund – Bonanza High School Gymnasium (History Only)

Fund Description:

This fund reflects the capital projects for the construction of the New Bonanza High School Gymnasium

Special Notes:

Completed Summer of 2025

Revenue Budget
July 1, 2025 to June 30, 2026
Fund 404

1000 - Revenue from Local Sources

Fund	Rev Acct	Rev Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
404	R1510	INTEREST ON INVESTMENTS	-	-	250	-	-	-

3000 - Revenue From State Sources

Fund	Rev Acct	Rev Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
404	R3299	RESTR GRANTS OTHER	-	150,000	-	-	-	-

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
404	R5200	INTERFUND TRANSFERS	-	2,390,861	-	-	-	-
	R5400	RESOURCES BEG FUND BAL	-	-	1,211,968	-	-	-
404			-	2,540,861	1,212,218	-	-	-

Functions by Account Code
Budget 2025-26

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
404	4150	520	BLDG ACQUISITION/IMPRVMNT	-	-	1,211,968	0.0	0.0	-	-	-
		620	INTEREST	-	-	250	0.0	0.0	-	-	-
	Total Function 4150			-	-	1,212,218			-	-	-
	7000	820	RESERVED FOR NEXT YEAR	-	2,540,861	-	0.0	0.0	-	-	-
	Total Function 7000			-	2,540,861	-			-	-	-
	Total Fund 404			0	2,540,861	1,212,218			0	0	0

FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2025 - 2026 Budget

405 Capital Projects Fund – Construction Projects FY 25-26

Fund Description:

This fund reflects the construction projects for FY 25-26.

Special Notes:

Revenue Budget
July 1, 2025 to June 30, 2026
Fund 405

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
405	R5200	INTERFUND TRANSFERS	-	-	-	1,663,058	1,663,058	1,663,058
405			-	-	-	1,663,058	1,663,058	1,663,058

Functions by Account Code
Budget 2025-26

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
405	2542	520	BLDG ACQUISITION/IMPRVMNT	-	-	-	0.0	0.0	1,036,610	1,036,610	1,036,610
		530	GROUNDS IMPROVEMENT	-	-	-	0.0	0.0	40,448	40,448	40,448
	Total Function 2542			-	-	-			1,077,058	1,077,058	1,077,058
	2543	530	GROUNDS IMPROVEMENT	-	-	-	0.0	0.0	26,000	26,000	26,000
	Total Function 2543			-	-	-			26,000	26,000	26,000
	4150	520	BLDG ACQUISITION/IMPRVMNT	-	-	-	0.0	0.0	560,000	560,000	560,000
	Total Function 4150			-	-	-			560,000	560,000	560,000
	Total Fund 405			0	0	0			1,663,058	1,663,058	1,663,058

FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2025 - 2026 Budget

406 Capital Projects Fund – Lost River High School Roof Replacement

Fund Description:

This fund reflects the capital projects for the Lost River High School Roof Replacement project.

Special Notes:

Revenue Budget
July 1, 2025 to June 30, 2026
Fund 406

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
406	R5200	INTERFUND TRANSFERS	-	-	-	10,000	10,000	10,000
	R5300	SALE COMP LOSS FXD ASSETS	-	-	-	411,239	411,239	411,239
	R5400	RESOURCES BEG FUND BAL	-	-	-	178,761	178,761	178,761
406			-	-	-	600,000	600,000	600,000

KLAMATH COUNTY SCHOOL DISTRICT

Functions by Account Code
Budget 2025-26

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
406	2542	112	CLASS SALARIES	-	-	-	0.0	0.0	363,000	363,000	363,000
		520	BLDG ACQUISITION/IMPRVMNT	-	-	-	0.0	0.0	237,000	237,000	237,000
	Total Function 2542			-	-	-			600,000	600,000	600,000
Total Fund 406				0	0	0			600,000	600,000	600,000

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2025 - 2026 Budget

420 Capital Projects Fund – Full Faith & Credit Obligations, Series 2017

Fund Description:

This fund reflects the projects funded by the \$4.1 million in Full Faith & Credit Obligations issued in March 2017.

Special Notes:

Proceeds from this debt issuance are to be used to construct and equip new classrooms and restrooms, demolish modular classroom structures, site improvements, cost of debt issuance, and if funds remain, make kitchen upgrades, locker room improvements, flooring replacement, and other facility improvements that the Board approves.

Revenue Budget
July 1, 2025 to June 30, 2026
Fund 420

1000 - Revenue from Local Sources

Fund	Rev Acct	Rev Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
420	R1510	INTEREST ON INVESTMENTS	5,241	9,216	-	9,700	9,700	9,700

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
420	R5400	RESOURCES BEG FUND BAL	179,645	4,885	7,970	23,840	23,840	23,840
420			184,887	14,101	7,970	33,540	33,540	33,540

Functions by Account Code

Budget 2025-26

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
420	4150	520	BLDG ACQUISITION/IMPRVMNT	180,000	-	7,970	0.0	0.0	33,540	33,540	33,540
	Total Function 4150			180,000	-	7,970			33,540	33,540	33,540
	7000	820	RESERVED FOR NEXT YEAR	4,887	14,101	-	0.0	0.0	-	-	-
	Total Function 7000			4,887	14,101	-			-	-	-
Total Fund 420				184,887	14,101	7,970			33,540	33,540	33,540

FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2025 - 2026 Budget

432 Lost River Community Center (History Only)

Fund Description:

Construction costs for 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 and owned by the District.

Revenue Budget
July 1, 2025 to June 30, 2026
Fund 432

1000 - Revenue from Local Sources

Fund	Rev Acct	Rev Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
432	R1510	INTEREST ON INVESTMENTS	-	408	250	-	-	-

3000 - Revenue From State Sources

Fund	Rev Acct	Rev Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
432	R3299	RESTR GRANTS OTHER	-	60,000	-	-	-	-

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
432	R5200	INTERFUND TRANSFERS	-	1,123,883	1,080,500	-	-	-
	R5400	RESOURCES BEG FUND BAL	116,090	116,090	-	-	-	-
432			116,090	1,300,381	1,080,750	-	-	-

Functions by Account Code
Budget 2025-26

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
432	4150	112	CLASS SALARIES	-	319	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	-	19	-	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	-	80	-	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	-	23	-	0.0	0.0	-	-	-
		231	WRKRS COMP	-	15	-	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	-	1	-	0.0	0.0	-	-	-
		233	PAID FAMILY MED LEAVE INS	-	1	-	0.0	0.0	-	-	-
		520	BLDG ACQUISITION/IMPRVMNT	-	1,275,989	1,080,750	0.0	0.0	-	-	-
		620	INTEREST	-	408	-	0.0	0.0	-	-	-
		640	DUES AND FEES	-	221	-	0.0	0.0	-	-	-
	Total Function 4150			-	1,277,078	1,080,750			-	-	-
	7000	820	RESERVED FOR NEXT YEAR	116,090	23,303	-	0.0	0.0	-	-	-
	Total Function 7000			116,090	23,303	-			-	-	-
Total Fund 432				116,090	1,300,381	1,080,750			0	0	0

FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2025 - 2026 Budget

433 Stearns Track

Fund Description:

Donations to Stearns Elementary to help fund the installation of a track.

Special Notes:

Klamath County School District Board of Directors approved a contribution of \$50,000 towards this project as matching funds.

Revenue Budget
July 1, 2025 to June 30, 2026
Fund 433

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
433	R5400	RESOURCES BEG FUND BAL	66,263	66,263	66,263	66,263	66,263	66,263
433			66,263	66,263	66,263	66,263	66,263	66,263

Functions by Account Code

Budget 2025-26

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
433	4150	530	GROUNDS IMPROVEMENT	-	-	66,263	0.0	0.0	66,263	66,263	66,263
	Total Function 4150			-	-	66,263			66,263	66,263	66,263
	7000	820	RESERVED FOR NEXT YEAR	66,263	66,263	-	0.0	0.0	-	-	-
	Total Function 7000			66,263	66,263	-			-	-	-
Total Fund 433				66,263	66,263	66,263			66,263	66,263	66,263



Reserve Funds

FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2025 - 2026 Budget

602 Reserve Fund for Furniture

Fund Description:

Reserve fund for purchasing furniture.

Special Notes:

This fund provides resources to replace furniture throughout the District.

Revenue Budget
July 1, 2025 to June 30, 2026
Fund 602

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
602	R5200	INTERFUND TRANSFERS	-	-	100,000	100,000	100,000	100,000
	R5400	RESOURCES BEG FUND BAL	141,689	94,489	37,629	28,496	28,496	28,496
602			141,689	94,489	137,629	128,496	128,496	128,496

Functions by Account Code

Budget 2025-26

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
602	1111	460	NONCONSUM ITEMS	13,764	14,841	57,804	0.0	0.0	42,832	42,832	42,832
	Total Function 1111			13,764	14,841	57,804			42,832	42,832	42,832
	1121	460	NONCONSUM ITEMS	26,566	5,679	22,021	0.0	0.0	42,832	42,832	42,832
	Total Function 1121			26,566	5,679	22,021			42,832	42,832	42,832
	1131	460	NONCONSUM ITEMS	6,869	41,165	57,804	0.0	0.0	42,832	42,832	42,832
		520	BLDG ACQUISITION/IMPRVMNT	-	6,584	-	0.0	0.0	-	-	-
	Total Function 1131			6,869	47,749	57,804			42,832	42,832	42,832
	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	-	-	-
	Total Function 2544			-	3,703	-			-	-	-
	7000	820	RESERVED FOR NEXT YEAR	94,490	22,517	-	0.0	0.0	-	-	-
	Total Function 7000			94,490	22,517	-			-	-	-
Total Fund 602			141,689	94,489	137,629			128,496	128,496	128,496	

FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2025 - 2026 Budget

603 Reserve Fund for Textbooks

Fund Description:

Reserve fund for purchasing textbooks.

Special Notes:

This fund provides resources to replace textbooks throughout the District.

Revenue Budget
July 1, 2025 to June 30, 2026
Fund 603

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
603	R5200	INTERFUND TRANSFERS	3,875,000	-	1,000,000	321,909	321,909	321,909
	R5400	RESOURCES BEG FUND BAL	1,400,000	2,133,373	1,554,112	678,091	678,091	678,091
603			5,275,000	2,133,373	2,554,112	1,000,000	1,000,000	1,000,000

Functions by Account Code

Budget 2025-26

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
603	1111	420	TEXTBOOKS - NEW	2,086,835	454,590	1,396,900	0.0	0.0	200,000	200,000	200,000
		421	TEXTBOOKS - TCHR MANUALS	325,294	53,623	-	0.0	0.0	-	-	-
	Total Function 1111			2,412,129	508,212	1,396,900			200,000	200,000	200,000
	1121	420	TEXTBOOKS - NEW	265,608	-	410,900	0.0	0.0	250,000	250,000	250,000
		421	TEXTBOOKS - TCHR MANUALS	43,360	-	-	0.0	0.0	-	-	-
	Total Function 1121			308,968	-	410,900			250,000	250,000	250,000
	1131	420	TEXTBOOKS - NEW	320,917	-	292,200	0.0	0.0	300,000	300,000	300,000
		421	TEXTBOOKS - TCHR MANUALS	78,720	-	-	0.0	0.0	-	-	-
	Total Function 1131			399,637	-	292,200			300,000	300,000	300,000
	1285	420	TEXTBOOKS - NEW	18,553	-	-	0.0	0.0	-	-	-
		421	TEXTBOOKS - TCHR MANUALS	2,340	-	-	0.0	0.0	-	-	-
	Total Function 1285			20,893	-	-			-	-	-
	1291	420	TEXTBOOKS - NEW	-	63,646	454,112	0.0	0.0	250,000	250,000	250,000
		421	TEXTBOOKS - TCHR MANUALS	-	19,820	-	0.0	0.0	-	-	-
	Total Function 1291			-	83,466	454,112			250,000	250,000	250,000
	7000	820	RESERVED FOR NEXT YEAR	2,133,373	1,541,695	-	0.0	0.0	-	-	-
	Total Function 7000			2,133,373	1,541,695	-			-	-	-
Total Fund 603				5,275,000	2,133,373	2,554,112			1,000,000	1,000,000	1,000,000

FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2025 - 2026 Budget

604 Reserve Fund for Equipment

Fund Description:

Reserve fund for purchasing equipment.

Special Notes:

This fund provides resources to equipment throughout the District.

Revenue Budget
July 1, 2025 to June 30, 2026
Fund 604

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
604	R5400	RESOURCES BEG FUND BAL	470,616	404,105	363,397	326,973	326,973	326,973
604			470,616	404,105	363,397	326,973	326,973	326,973

Functions by Account Code

Budget 2025-26

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
604	2542	542	REPLACEMENT EQUIP	-	-	181,698	0.0	0.0	163,487	163,487	163,487
	Total Function 2542			-	-	181,698			163,487	163,487	163,487
	2543	460	NONCONSUM ITEMS	-	4,850	-	0.0	0.0	-	-	-
		542	REPLACEMENT EQUIP	10,415	35,858	181,698	0.0	0.0	163,487	163,487	163,487
	Total Function 2543			10,415	40,708	181,698			163,487	163,487	163,487
	2544	542	REPLACEMENT EQUIP	56,096	-	-	0.0	0.0	-	-	-
		Total Function 2544			56,096	-	-			-	-
	7000	820	RESERVED FOR NEXT YEAR	404,105	363,397	-	0.0	0.0	-	-	-
		Total Function 7000			404,105	363,397	-			-	-
Total Fund 604				470,616	404,105	363,397			326,973	326,973	326,973

FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2025 - 2026 Budget

605 Reserve Fund for Technology

Fund Description:

Reserve fund for purchasing technology.

Special Notes:

This fund provides resources to purchase technology throughout the District.

Revenue Budget
July 1, 2025 to June 30, 2026
Fund 605

1000 - Revenue from Local Sources

Fund	Rev Acct	Rev Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
605	R1993	E-RATE	-	-	-	210,000	210,000	210,000

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
605	R5200	INTERFUND TRANSFERS	-	524,562	1,422,071	-	-	-
	R5400	RESOURCES BEG FUND BAL	279,208	125,439	227,929	766,599	766,599	766,599
605			279,208	650,000	1,650,000	976,599	976,599	976,599

Functions by Account Code

Budget 2025-26

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
605	2660	480	COMPUTER HDW	153,770	274,233	1,650,000	0.0	0.0	976,599	976,599	976,599
	Total Function 2660			153,770	274,233	1,650,000			976,599	976,599	976,599
	7000	820	RESERVED FOR NEXT YEAR	125,438	375,767	-	0.0	0.0	-	-	-
	Total Function 7000			125,438	375,767	-			-	-	-
Total Fund 605				279,208	650,000	1,650,000			976,599	976,599	976,599

FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2025 - 2026 Budget

606 Reserve Fund for Building / Construction Projects

Fund Description:

Reserve fund for building / construction projects.

Special Notes:

This fund provides resources to fund building / construction projects throughout the District.

Revenue Budget
July 1, 2025 to June 30, 2026
Fund 606

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
606	R5200	INTERFUND TRANSFERS	-	500,000	-	-	-	-
	R5400	RESOURCES BEG FUND BAL	-	-	-	156,646	156,646	156,646
606			-	500,000	-	156,646	156,646	156,646

Functions by Account Code
Budget 2025-26

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
606	4150	520	BLDG ACQUISITION/IMPRVMNT	-	343,354	-	0.0	0.0	-	-	-
		530	GROUNDS IMPROVEMENT	-	-	-	0.0	0.0	156,646	156,646	156,646
	Total Function 4150			-	343,354	-			156,646	156,646	156,646
	7000	820	RESERVED FOR NEXT YEAR	-	156,646	-	0.0	0.0	-	-	-
	Total Function 7000			-	156,646	-			-	-	-
	Total Fund 606			0	500,000	0			156,646	156,646	156,646

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Trust Funds

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2025 - 2026 Budget

710 Trust and Agency Funds (Lois Hartley Endowment Scholarship)

Fund Description:

Account for assets held by a district in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds. Trust funds would include nonexpendable trust funds, expendable trust funds, and pension trust funds.

Special Notes:

Trust fund for Lois Hartley Endowment Scholarship Fund and any other subsequent trust type funds.

Revenue Budget
July 1, 2025 to June 30, 2026
Fund 710

1000 - Revenue from Local Sources

Fund	Rev Acct	Rev Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
710	R1510	INTEREST ON INVESTMENTS	3,122	7,070	6,500	6,100	6,100	6,100

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
710	R5400	RESOURCES BEG FUND BAL	163,490	166,612	171,431	166,221	166,221	166,221
710			166,612	173,682	177,931	172,321	172,321	172,321

Functions by Account Code
Budget 2025-26

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
710	3390	374	OTHER TUITION	-	-	4,000	0.0	0.0	12,000	12,000	12,000
	Total Function 3390			-	-	4,000			12,000	12,000	12,000
	7000	820	RESERVED FOR NEXT YEAR	166,612	173,682	173,931	0.0	0.0	160,321	160,321	160,321
	Total Function 7000			166,612	173,682	173,931			160,321	160,321	160,321
Total Fund 710				166,612	173,682	177,931			172,321	172,321	172,321

FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2025 - 2026 Budget

711 Trust and Agency Funds (Zumwalt Scholarship)

Fund Description:

Account for assets held by a district in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds. Trust funds would include nonexpendable trust funds, expendable trust funds, and pension trust funds.

Special Notes:

Trust fund for Zumwalt Scholarship Fund and any other subsequent trust type funds.

Revenue Budget
July 1, 2025 to June 30, 2026
Fund 711

1000 - Revenue from Local Sources

Fund	Rev Acct	Rev Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
711	R1510	INTEREST ON INVESTMENTS	2,993	6,591	6,200	6,300	6,300	6,300

5000 - Revenue From Other Sources

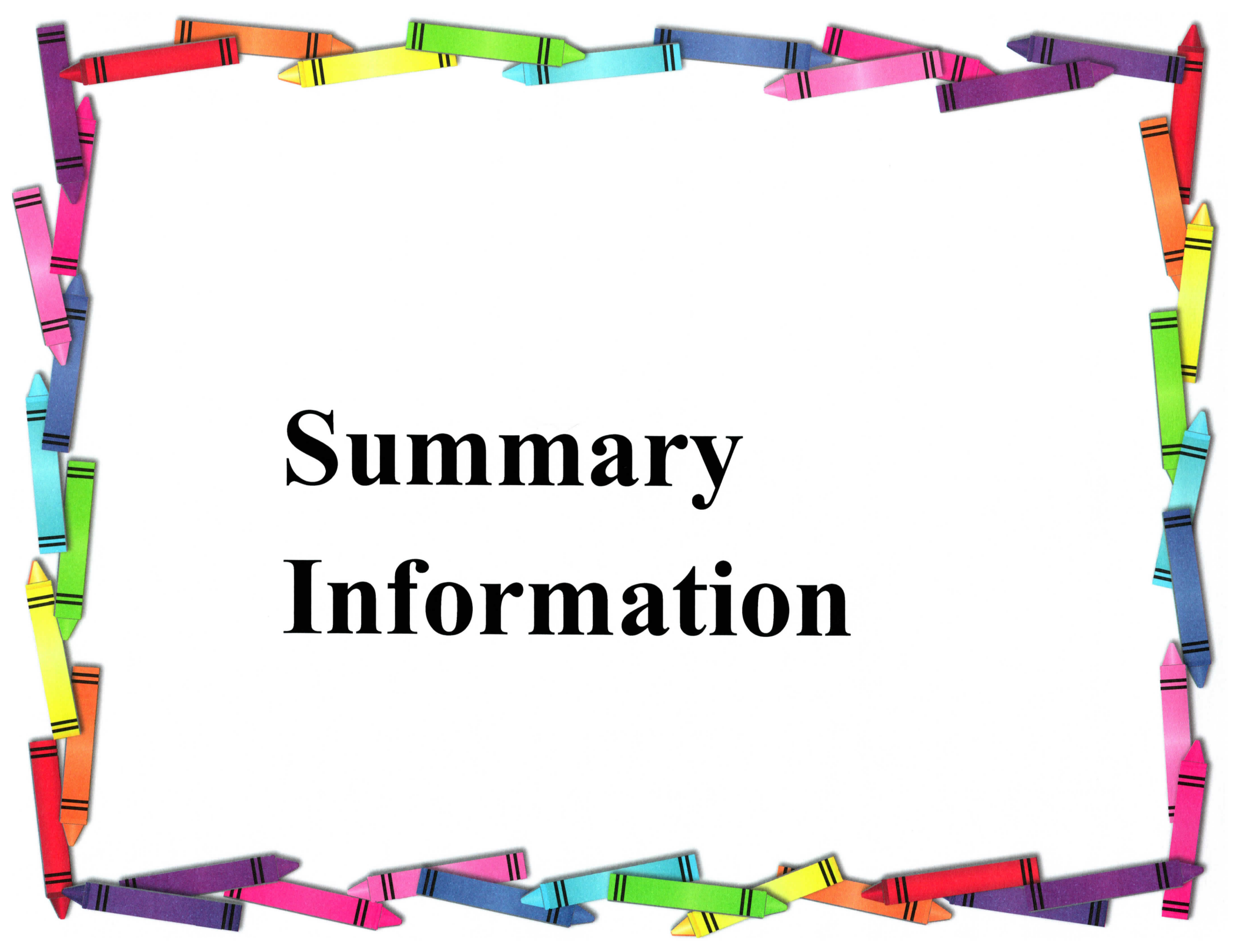
Fund	Rev Acct	Rev Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
711	R5400	RESOURCES BEG FUND BAL	159,953	158,446	158,456	160,713	160,713	160,713
711			162,946	165,037	164,656	167,013	167,013	167,013
Overall			162,946	165,037	164,656	167,013	167,013	167,013

Functions by Account Code

Budget 2025-26

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2022-23	Actual 2023-24	Budgeted 2024-25	FTE 24-25	FTE 25-26	Proposed 2025-26	Approved 2025-26	Adopted 2025-26
711	3390	374	OTHER TUITION	4,500	4,500	5,000	0.0	0.0	5,000	5,000	5,000
	Total Function 3390			4,500	4,500	5,000			5,000	5,000	5,000
	7000	820	RESERVED FOR NEXT YEAR	158,446	160,537	159,656	0.0	0.0	162,013	162,013	162,013
	Total Function 7000			158,446	160,537	159,656			162,013	162,013	162,013
Total Fund 711				162,946	165,037	164,656			167,013	167,013	167,013
TOTAL				162,946	165,037	164,656			167,013	167,013	167,013



Summary Information

**KLAMATH COUNTY SCHOOL DISTRICT
BUDGETED CHANGE IN FUND BALANCE
General Fund 2025 - 2026**

	Budgeted Amounts
Beginning Fund Balance, July 1, 2025	8,903,717
Revenues, excluding Beginning Fund Balance	110,328,755
Expenditures excluding Ending Fund Balance and Contingency	<u>112,555,349</u>
Net Change in financial position	(2,226,594)
Ending Fund Balance plus Contingency, June 30, 2026	<u><u>6,677,123</u></u>

KLAMATH COUNTY SCHOOL DISTRICT
BUDGETED EXPENDITURES BY MAJOR FUNCTION AND MAJOR OBJECT
General Fund 2025 - 2026

		Major Function								Totals Percent	
		1XXX Instruction	2XXX Support Services	3XXX Enterprise Community Services	4XXX Facilities Construction	51XX Other Debt Service	52XX Transfers	6XXX Other	7XXX Other		
Major Objects											
1XX	Salaries	34,616,931	19,860,752	182,821	-	-	-	-	-	54,660,504	45.8%
2XX	Benefits	20,543,447	12,734,590	118,596	-	-	-	-	-	33,396,633	28.0%
3XX	Services	3,729,571	6,440,886	-	-	-	-	-	-	10,170,457	8.5%
4XX	Supplies	1,289,009	3,119,357	-	-	-	-	-	-	4,408,366	3.7%
5XX	Capital	51,032	2,168,835	-	-	-	-	-	-	2,219,867	1.9%
6XX	Other Insurance-Loans	105,750	1,883,535	-	-	1,338,287	-	-	-	3,327,572	2.8%
7XX	Transfers	-	-	-	-	-	4,371,950	-	-	4,371,950	3.7%
8XX	Contingencies	-	-	-	-	-	-	5,677,123	1,000,000	6,677,123	5.6%
Totals		60,335,740	46,207,955	301,417	-	1,338,287	4,371,950	5,677,123	1,000,000	119,232,472	100%
Percent		50.6%	38.8%	0.3%	0.0%	1.1%	3.7%	4.8%	0.8%	100%	

KLAMATH COUNTY SCHOOL DISTRICT
FUND SUMMARY PAGE
July 1, 2025 - June 30, 2026

Fund Group	Description	2022-2023 Actual	2023-2024 Actual	2024-2025 Budgeted	2025-2026 Proposed	2025-2026 Approved	2025-2026 Adopted
100	General Fund	112,325,637	120,742,604	121,821,010	119,232,472	119,232,472	119,232,472
200	Special Revenue Funds	38,836,655	40,352,665	39,505,323	34,571,902	34,571,902	34,571,902
301	Debt Service Fund	4,264,009	2,876,684	-	-	-	-
302	Debt Service Fund	(1,060,065)	3,316,872	2,620,822	2,830,930	2,830,930	2,830,930
310	Debt Service Fund	1,468,876	2,077,891	1,814,456	2,018,519	2,018,519	2,018,519
312	Debt Service Fund	1,738,017	1,948,215	2,018,754	2,350,596	2,350,596	2,350,596
400	Capital Projects Funds	376,150	12,855,135	12,894,869	6,711,356	6,711,356	6,711,356
600	Reserve Funds	6,166,514	3,781,967	4,705,138	2,588,714	2,588,714	2,588,714
710	Trust Fund	166,612	173,682	177,931	172,321	172,321	172,321
711	Trust Fund	162,946	165,037	164,656	167,013	167,013	167,013
Total		164,445,352	188,290,752	185,722,958	170,643,823	170,643,823	170,643,823