

KLAMATH COUNTY SCHOOL DISTRICT



ADOPTED BUDGET

Fiscal Year 2026 - 2027

Inspiring Today's Students to Meet Tomorrow's Challenges

KLAMATH COUNTY SCHOOL DISTRICT
 Adopted Budget Document 2026 - 2027
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Budget Introduction

**KLAMATH COUNTY SCHOOL DISTRICT
BUDGET COMMITTEE**

2845 Greensprings Drive – Klamath Falls, OR 97601

BUDGET COMMITTEE FOR FISCAL YEAR 2026 - 2027

BOARD OF DIRECTORS

	<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, 2029
Marc Staunton	Position 3 Bonanza / Lost River	June 30, 2029
Steve Lowell	Position 4 Ferguson / Shasta	June 30, 2027
Katie Bruner	Position 5 Peterson / Stearns	June 30, 2029

APPOINTED BUDGET COMMITTEE MEMBERS

Diana Otero	Position 1 Chiloquin / Gilchrist	June 30, 2026
Open	Position 2 Henley Elem. / Keno	June 30, 2029
Jacen Jesperson	Position 3 Bonanza / Lost River	June 30, 2027
Carrie Dickson	Position 4 Ferguson / Shasta	June 30, 2026
Jill O'Donnell	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 2026 - 2027

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	Tammy Sandefur
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 2026-27

Introduction

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

Welcome to the Fiscal Year 2026-27 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 2026-27 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.

Klamath County School District saw numerous accomplishments in FY 2025-26 including:

- a. New gymnasium at Chiloquin. *(Note: Due to expenditure of fund deadlines, ESSER funds allocated for the completion of the Chiloquin gymnasium had been moved to fund current instructional learning positions. Those funds were moved to Fund 402 and allocated to finish construction of the Chiloquin gymnasium within the 2025-26 budget cycle.)*
 - b. Shasta, Brixner, Chiloquin, Gearhart Flooring
 - c. Henley Middle and Chiloquin High Locker Rooms
 - d. Two classroom modular at Ferguson
 - e. Bonanza, Chiloquin Jr/Sr High, Gilchrist Elem and Jr/Sr High bathroom remodel
 - f. Bonanza Sprinkler System
 - g. Bonanza Elementary Window Project (phase 1)
 - h. Peterson, Chiloquin Elementary & Brixner Front Entrance
 - i. Gilchrist Siding and Windows
 - j. Repaving Shasta Playground
- 1) 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 community partnerships with industry and pathways into pre-apprenticeship programs; these partnerships include Sky Lakes Medical Center, Oregon Tech, and Klamath Community College.

- 2) This is the 7th 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.
- 3) This is the sixth year the district has paid for school supplies for all elementary school students.
- 4) The district continues to expand its Farm to School program, through continued expansion for locally grown products. 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.
- 5) The District graduation rate for 2024-25 was 86.7% and the five-year completer rate was 88.0%. 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: Four of our high schools boasted graduation rates above 97% in 2024-25, this includes Bonanza, Henley, Lost River and Mazama.
- 6) 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.
- 7) The Health Occupations Sky Lakes Partnership is currently partnered with the District at the following schools, Mazama, Henley, Bonanza and Lost River. Chiloquin also has intention of joining in the coming year.
- 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. Lost River Football won the 2A State Championship.
- 10) The Oregon Corporate Activity Tax (CAT) provides revenues for SIA. The revenues received by the state have continued to increase. 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 2025-26 has sustained 53.46 FTE positions to provide project-based learning and small group instruction. The 2026-27 budget reflects that continued investment.
- 11) Business Services was awarded the Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting for the 12th year in a row for the FY 2023-24 Annual Comprehensive Financial Report (ACFR).

Explanation of the Budget Document

The budget document contains the actual revenues and expenditures for FY 2023-24 and FY 2024-25; the budgeted revenues and expenditures for the current year's adopted budget, FY 2025-26, with any permissible adjustments; and the proposed budget for FY 2026-27. 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 \$166,035,098. This is a decrease of \$9,469,895 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 and the reduction in funding through some of the grants. 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 2026 with the Board of Directors adopting the Budget Calendar. The Board subsequently provided Administration with their FY 2026-27 budget priorities at the February 19, 2026, 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 a decrease of students in our district with statewide enrollment declining; and 3) a small allocation of Secure Rural Schools funds. Final state funding for K-12 education for the 2025-27 biennium passed by the Legislature was in fact the estimate of \$11.359 billion. Departments were instructed to budget at a flat level for the FY 2026-27. 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 18, 2026, 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 \$18,837,206. Assessed property values for FY 2024-25 increased 2.90% as compared to a 5.14% increase for FY 2023-24.

Current property taxes are estimated to increase 3.0% for FY 2026-27, 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 3.87% 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 18.67% 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 1.90% of General Fund resources.

C. Revenue from State Sources

State revenues comprise approximately 70.67% of the General Fund's budgeted resources as compared to 68.40% 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
Fiscal Years 2025-27	\$11,359 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 \$11.359 billion with accountability to student performance and success as the driver. The second half of the biennium is distributed according to 51% of the \$11.359 billion 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 2016-17	\$89,238
FY 2017-18	\$1,047,060
FY 2018-19	\$946,426
FY 2019-20	\$917,320
FY 2020-21	\$828,509
FY 2021-22	\$1,041,437
FY 2022-23	\$989,427
FY 2023-24	\$1,070,052
FY 2024-25	\$71,677
FY 2025-26	\$3,596,087
FY 2026-27	\$1,100,000 (Estimated)

Federal sources account for approximately 1.13% of the General Fund's budgeted resources. The District collected Federal Forest Fees from a back payment stemming from 2017-18, 2018-19, and 2019-20 within the fiscal year FY 2025-26. 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 2026-27 is anticipated at \$8,944,480. Other Revenue constitutes 7.62% 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 52.96% of the General Fund's budget as compared to 50.87% for FY 2025-26. The increase in instructional costs is primarily driven by salary and insurance increases negotiated in the current bargaining agreements, PERS rates increase by the biennium 6.6% for Tier 1/Tier 2 employees and increased 5.6% 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 2025-26 budget, which are assisting with reduced fuel costs.

Support Services expense is budgeted at 38.78% of the General Fund, a decrease from 38.81% for FY 2025-26.

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 2026-27 budget and consist of 5.0 FTE staff and operating expenses. The total estimate is \$370,353 or .31% 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 2026-27 is inclusive in the Fund 4xx streams.

E. Debt Service

The expenditures for Debt Service, both principal and interest, are estimated at .60 % of the General Fund, a decrease from 1.31% for FY 2025-26. 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 2.69% of the General Fund's budget. Transfers include the following funds as outlined below:

- Special Revenue Fund #206 – ODHS Tax Clinics - \$4,582
- Special Revenue Fund #212 - IDEA Sec 611 - \$208,114
- Special Revenue Fund #245 – Title IIA - \$36,959
- Special Revenue Fund #262 – SMILE - \$2,259
- Special Revenue Fund #275 – Food Services - \$505,834
- Special Revenue Fund #273 - Professional Development - \$84,353
- Debt Service Fund #310 - Sinking Fund for QSCB 2010 - \$115,000
- Debt Service Fund #312-Sinking Fund for QSCB 2012 - \$111,555
- Construction Fund #405 – Construction Projects 2025-26 - \$938,217
- Reserve Fund #603 – Textbook Reserve - \$700,000
- Reserve Fund #604 – Equipment Reserve - \$350,000
- Reserve Fund #605 – Technology Reserve - \$205,000

Klamath County School District is contractually obligated to provide \$120,000 annually for teacher professional development. The additional \$20,000 is roll over from prior year if available. Fiscal year 2026-27 will require a large transfer to substantiate the required \$100,000 but will also allow for the \$20,000 carry over from FY 2025-26.

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

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 \$4,647,651 or 3.83% of the General Fund's budget, up from 3.67% for FY 2025-26. 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 19, 2026, 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 continued facility upgrades at all school. 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, update the strategic plan, and continued upgrade with technology. Transparency with budget and financial statement presentation.

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 2026-27 fiscal year, the district contribution is estimated to be \$282,613.

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, 2007:

<u>Biennium</u>	Tier 1 / 2 <u>Rate</u>	OPSRP <u>Rate</u>
2007-09	17.64	19.91
2009-11	14.22	14.74
2011-13	19.48	17.97
2013-15	22.29	20.29
2015-17	22.33	17.64
2017-19	27.20	21.87
2019-21	32.03	26.58
2021-23	26.83	23.72
2023-25	27.87	25.03
2025-27	29.70	26.52

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	\$2,802,970.77	\$2,556,754.48	\$9,644,433.91	\$15,004,159.16	\$505,250.77
2025-26**	\$3,038,270.79	\$2,510,780.27	\$10,623,793.30	\$16,172,844.36	\$1,168,685.20

**Current estimate for FY 2025-26 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 is approaching 20%, Unemployment Insurance increase, and, maintaining sufficient ending fund balance.

The FY 2026-27 Proposed Budget is hereby submitted for your consideration.



Glen Szymoniak
Superintendent



Janet Melsness
Budget Officer/Director of Business Services

Dated: April 24, 2026

**Klamath County School District
Proposed 2026 - 2027 Budget Calendar – June 18th Adoption**

January 15, 2026 <i>Thursday</i>	School Board Meeting – Adopt 2026 – 2027 budget calendar.
January 26, 2026 <i>Monday</i>	Budget materials submitted to principals, supervisors and Cabinet.
February 13, 2026 <i>Friday</i>	All budget pages due from administrators, principals and supervisors.
February 19, 2026 <i>Thursday</i>	Board to establish budget priorities.
April 17, 2026 <i>Friday</i>	Publish first NOTICE OF BUDGET COMMITTEE MEETING. ORS 294.426 (five to thirty days before budget meeting)
April 24, 2026 <i>Friday</i>	Proposed budget available to the public.
April 24, 2026 <i>Friday</i>	Publish second NOTICE OF BUDGET COMMITTEE MEETING. ORS 294.426 (five to thirty days before budget meeting)
April 30, 2026 <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 7, 2026 <i>Thursday</i>	SECOND MEETING OF THE BUDGET COMMITTEE – (D.O.) This meeting will be held only if the budget is not approved on April 30 th
May 12, 2026 <i>Tuesday</i>	Submit “List of Planned Public Improvements” to BOLI (30 days prior to budget adoption)
May 14, 2026 <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 7 th
May 27, 2026 <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 18, 2026 <i>Thursday</i>	SCHOOL BOARD MEETING. Enact resolutions adopting the budget, making the appropriations, categorizing and declaring tax levy. ORS 294.456
June 18, 2026 <i>Thursday</i>	PUBLIC HEARING ON THE APPROVED BUDGET: shall be conducted by a quorum of the Board.
July 13, 2026 <i>Monday</i>	Deadline to certify the tax levy to the county assessor and file a copy of the resolution adopting the budget with the Oregon Department of Revenue. ORS 294.458



Legal Information

**AFFIDAVIT OF PUBLICATION
STATE OF IDAHO,
COUNTY OF BONNEVILLE**

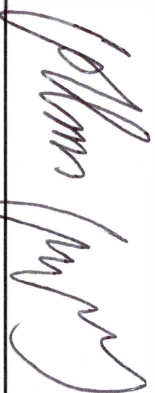
I, Collins Crapo, Accounting Clerk, being duly sworn, depose and say that I am the principal clerk of the publisher of the Herald and News a newspaper in general circulation, as defined by Chapter 193 ORS, printed and published at 2701 Foothills Blvd, Klamath Falls, OR 97603 in Klamath County, State of Oregon: that I know from my personal knowledge that the

Legal # 26169 Budget Committee Meeting

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: 04/18/26, 04/22/26

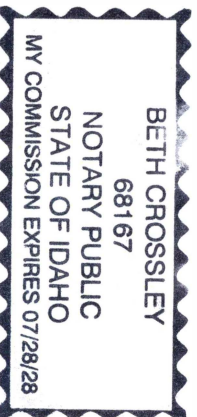
Total Cost: \$324.83



Subscribed and sworn by Collins Crapo before me on:
04/22/26



Notary Public of Idaho
Residing in: Bonneville County, Idaho
My commission expires: July 28, 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, 2026 to June 30, 2027, will be held at Klamath County School District, 2845 Greensprings Drive, Klamath Falls, Oregon. The meeting will take place on April 30, 2026 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 7, 2026 at 5:00 p.m. and May 14, 2026 at 7:00 p.m. A copy of the budget document may be inspected or obtained on or after April 24, 2026 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.

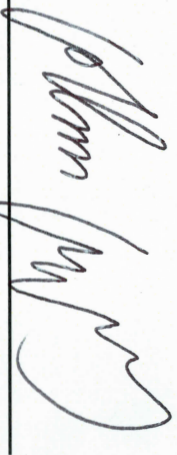
Members of the public who do not wish to appear in person, may submit written comments for the public comment section via email to blands@kcsd.k12.or.us. Comments must be received by 12 pm (noon) on April 30, 2026, to allow adequate time for processing. Clearly label the subject line "Budget Hearing 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.
#26169 April 18, 22, 2026

I, Collins Crapo, Accounting Clerk, being duly sworn, depose and say that I am the principal 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 97603 in Klamath County, State of Oregon: that I know from my personal knowledge that the Legal # 26264 2026/27 ED1 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: 06/06/26

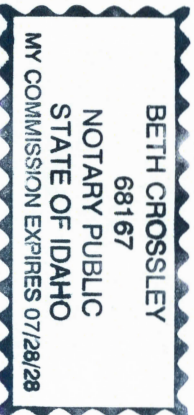
Total Cost: \$542.24



Subscribed and sworn by Collins Crapo before me on:
06/12/26



Notary Public of Idaho
Residing in: Bonneville County, Idaho
My commission expires: July 28, 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 18, 2026 at 5:00 pm at Klamath County School District 2845 Greensprings Dr Klamath Falls, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2026 as approved by the Klamath County School District Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at 2845 Greensprings Dr, 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:541-951-9729

Email:melnessj@kcsd.k12.or.us

FINANCIAL SUMMARY - RESOURCES			
	Actual Amount Last Year 2024-25	Adopted Budget This Year 2025-26	Approved Budget Next Year 2026-27
TOTAL OF ALL FUNDS			
Beginning Fund Balance	\$30,541,482	\$18,743,105	\$18,316,522
Current Year Property Taxes, other than Local Option Taxes	21,311,122	22,179,406	23,425,638
Other Revenue from Local Sources	0	0	0
Revenue from Intermediate Sources	5,164,373	5,182,095	4,357,370
Revenue from State Sources	2,204,380	2,344,000	2,304,500
Revenue from Federal Sources	94,035,898	98,049,438	99,225,189
Interfund Transfers	11,486,985	17,228,949	13,239,436
All Other Budget Resources	5,606,770	8,190,844	5,116,443
Total Resources	\$170,583,508	\$172,822,611	\$166,035,097

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
	Actual Amount Last Year 2024-25	Adopted Budget This Year 2025-26	Approved Budget Next Year 2026-27
Salaries	\$82,182,924	\$66,798,353	\$71,031,467
Other Associated Payroll Costs	36,070,244	40,256,056	41,496,039
Purchased Services	12,967,243	13,687,654	12,190,042
Supplies & Materials	13,762,247	14,894,652	14,573,243
Capital Outlay	14,309,872	10,970,008	4,454,597
Other Objects (except debt service & interfund transfers)	2,499,897	2,617,146	2,811,197
Debt Service*	4,158,259	4,257,000	5,304,642
Interfund Transfers*	5,606,770	8,949,429	5,116,443
Operating Contingency	0	4,655,255	4,591,235
Unappropriated Ending Fund Balance & Reserves	19,025,851	5,737,059	4,466,197
Total Requirements	\$170,583,508	\$172,822,611	\$166,035,097

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION			
	Actual Amount Last Year 2024-25	Adopted Budget This Year 2025-26	Approved Budget Next Year 2026-27
1000 Instruction	\$72,308,075	\$78,673,837	\$81,587,055
FTE	588.1	591.42	580.42
2000 Support Services	52,904,347	57,861,782	56,732,627
FTE	366.25	365.57	319.25
3000 Enterprise & Community Service	6,401,114	6,707,637	6,785,531
FTE	57.4	60.38	59.76
4000 Facility Acquisition & Construction	10,179,704	5,979,874	1,449,339
FTE	1	0	0
5000 Other Uses	0	0	0
5100 Debt Service*	4,157,647	4,257,740	5,306,670
5200 Interfund Transfers*	5,606,770	8,949,429	5,116,443
6000 Contingency	8,206,857	4,655,255	4,591,235
7000 Unappropriated Ending Fund Balance	10,818,995	5,737,059	4,466,197
Total Requirements	\$170,583,508	\$172,822,611	\$166,035,097
Total FTE	1012.75	1017.37	959.43

* 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 2026-27 is based on a \$11.359 billion allocation of the State School Fund with 51% being allocated in the second year of the state fiscal biennium. The Student Investment Account allocation is estimated at 7.66 million. Facilities are a continued focus of the District with planned projects throughout the District to include Henley Fire Pond Projects, roofs, bathrooms, flooring and classroom remodels.

PROPERTY TAX LEVIES			
	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (Rate Limit 4.0519 per \$1,000)	4.0519	4.0519	4.0519
Local Option Levy	0	0	0
Levy For General Obligation Bonds	\$2,378,578	\$2,275,117	\$2,350,290

LONG TERM DEBT		STATEMENT OF INDEBTEDNESS	
	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, But Not Incurred on July 1	
General Obligation Bonds	\$19,035,000	\$0	
Other Bonds	\$8,957,000	\$0	
Other Borrowings	\$1,374,467	\$0	
Total	\$29,366,467	\$0	

#26264 June 6, 2026

RESOLUTION ADOPTING THE BUDGET

BE IT RESOLVED that the Board of the Klamath County School District hereby adopts the budget for fiscal year **2026-2027** in the total amount of \$166,035,098.* 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, 2026, for the following purposes:

General Fund			
Instruction.....	64,216,410		
Support Services.....	47,049,711		
Enterprise & Community Services	370,353		
Facilities Acquisition	0		
Transfers.....	3,261,873		
Debt Service	729,825		
Contingency.....	4,591,235		
Total.....	\$120,219,406		
Debt Service Fund			
Debt Service	4,576,845		
Total.....	\$4,576,845		
Reserve Funds			
Instruction.....	809,061		
Support Services.....	879,099		
Facilities Acquisition	0		
Transfers Out.....	209,356		
Total.....	\$1,897,516		
Capital Project Fund			
Instruction.....	0		
Support Services.....	1,439,789		
Facilities Acquisition.....	116,814		
Transfers Out.....	316,518		
Total.....	\$1,873,121		
Trust Funds			
Enterprise & Comm	18,000		
Support Services.....	0		
Facilities Acquisition	0		
Total.....	\$18,000		
Total APPROPRIATIONS, All Funds		\$161,568,900	
Total Unappropriated and Reserve Amounts, All Funds		4,466,198	
TOTAL ADOPTED BUDGET		\$166,035,098	*

(* amounts with asterisks must match)

ON 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 2026- 2027 :
 (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;

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.....\$ 2,350,290
 150-504-073-6 (Rev 1-13)

The above resolution statements were approved and declared adopted on June 18, 2026.

150-504-059 |

X Breake Wheeler
Signature

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

FORM OR-ED-50
2026-2027

To assessor of _____ Klamath _____ County

Check here if this is
an amended form.

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

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

District name _____ County name _____
 Mailing address of district 2845 Greensprings Dr Klamath Falls OR 97601 Date submitted 06/30/2026
 Contact person Janet Melsness Dir of Business Svcs Title _____ State _____ ZIP code _____
 Contact person e-mail address melsnessj@kcsd.k12.or.us Daytime telephone number 541-851-8729

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 Dollar Amount of Bond Levy
1. Rate per \$1,000 levied (within permanent rate limit)	4.0519	
2. Local option operating tax	2	
3. Local option capital project tax	3	
4a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001		4a 2,350,290
4b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001		4b 2,350,290
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b)		4c 2,350,290

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

(see next page for worksheet for lines 4a, 4b, and 4c)
File with your assessor no later than JULY 15, unless granted an extension in writing.



General Fund



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**Revenue Budget
July 1, 2026 to June 30, 2027
GENERAL FUND**

**Klamath County School District
Ad Valorem Tax Education Limitations 2026-27
\$4.0519 / \$1,000 of assessed value**

1000 - Revenue from Local Sources

Rev Acct	Rev Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	Proposed 2026-2027	Approved 2026-2027	Adopted 2026-2027
R1111	CUR YR TAXES	17,511,678	18,196,888	18,833,779	19,828,638	19,828,638	19,828,638
R1112	PRIOR YR TAXES	593,416	498,337	600,000	700,000	700,000	700,000
R1113	CNTY SALES/BACK TAXES	12,432	-	100,000	100,000	100,000	100,000
R1190	PNLTY/INT ON TAXES	269	47	500	500	500	500
R1411	TRANSP FEES INDIV	-1,852	1,359	12,000	15,000	15,000	15,000
R1412	TRANS FEE OTH DIST WITHIN	3,157	1,219	10,000	10,000	10,000	10,000
R1413	TRANS FEE OTH DIST OUTSID	1,060	587	1,500	1,500	1,500	1,500
R1510	INTEREST ON INVESTMENTS	929,425	1,090,280	1,150,000	700,000	700,000	700,000
R1511	DIVIDENDS	67,133	39,071	48,000	45,000	45,000	45,000
R1700	EXTRACURRICULAR ACTIVITIE	51,793	8,571	10,000	9,000	9,000	9,000
R1710	ADMISSIONS	85,643	91,625	100,000	110,000	110,000	110,000
R1790	OTH CURRICULAR ACTIVITIES	147,054	163,254	165,000	165,000	165,000	165,000
R1795	COFFEE CART REVENUE	20,581	28,926	30,000	30,000	30,000	30,000
R1800	VIKING BABIES	145,901	142,341	120,000	145,000	145,000	145,000
R1900	OTH REV LOCAL SOURCES	200	-	3,500	3,500	3,500	3,500
R1910	RENTALS	28,748	21,591	30,000	25,000	25,000	25,000
R1920	CONTR/DON PRIVATE SOURCES	3,545	1,583	5,000	5,000	5,000	5,000
R1940	SVCS OTH LOCAL EDUCA AGEN	20,000	-	20,000	-	-	-
R1960	RECOV PRIOR YRS EXP	12,106	26,175	20,000	10,000	10,000	10,000
R1980	FEES CHARGED TO GRANTS	443,233	480,295	500,000	500,000	500,000	500,000
R1990	MISCELLANEOUS	259,148	602,054	230,000	230,000	230,000	230,000
R1993	E-RATE	264,205	-	-	-	-	-
1000 - Revenue from Local Sources		20,598,876	21,394,202	21,989,279	22,633,138	22,633,138	22,633,138

**Revenue Budget
July 1, 2026 to June 30, 2027
GENERAL FUND**

**Klamath County School District
Ad Valorem Tax Education Limitations 2026-27
\$4.0519 / \$1,000 of assessed value**

2000 - Revenue From Intermediate Sources

Rev Acct	Rev Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	Proposed 2026-2027	Approved 2026-2027	Adopted 2026-2027
R2101	CO SCHOOL FUNDS	128,218	123,300	130,000	123,500	123,500	123,500
R2199	OTHER INTERMED SRCS	30,599	-	30,000	-	-	-
R2800	REVENUE LIEU TAXES	26,847	25,506	30,000	30,000	30,000	30,000
R2910	ESD PASS THROUGH	1,863,663	2,052,403	2,150,000	2,150,000	2,150,000	2,150,000
2000 - Revenue From Intermediate Sources		2,049,327	2,201,208	2,340,000	2,303,500	2,303,500	2,303,500

3000 - Revenue From State Sources

Rev Acct	Rev Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	Proposed 2026-2027	Approved 2026-2027	Adopted 2026-2027
R3101	SSF- GEN SUPPORT	71,949,824	75,811,986	79,876,561	84,156,026	84,156,026	84,156,026
R3103	COMMON SCH FUND	978,638	958,022	960,000	1,014,326	1,014,326	1,014,326
R3104	CNTY TIMBER ST MNGD	486,072	263,817	425,000	375,000	375,000	375,000
R3199	UNRESTR GRANT OTHER	181,116	105,828	200,000	-	-	-
R3299	RESTR GRANTS OTHER	76,401	146,381	150,000	100,000	100,000	100,000
R3990	MISC STATE FUNDS	-	-	45,000	45,000	45,000	45,000
3000 - Revenue From State Sources		73,672,051	77,286,033	81,656,561	85,690,352	85,690,352	85,690,352

4000 - Revenue From Federal Sources

Rev Acct	Rev Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	Proposed 2026-2027	Approved 2026-2027	Adopted 2026-2027
R4100	UNRESTRICT REV FED GOV	-	31,289	30,000	-	-	-
R4300	RESTRICT REV FED GOV	42,330	61,743	365,000	50,000	50,000	50,000
R4500	RESTR REV FED GOV TO STAT	23,892	8,419	40,000	15,000	15,000	15,000

**Revenue Budget
July 1, 2026 to June 30, 2027
GENERAL FUND**

<p>Klamath County School District Ad Valorem Tax Education Limitations 2026-27 \$4.0519 / \$1,000 of assessed value</p>
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Rev Acct	Rev Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	Proposed 2026-2027	Approved 2026-2027	Adopted 2026-2027
R4501	QSCB INTEREST	209,329	202,025	210,000	210,000	210,000	210,000
R4801	FED FOREST FEES	1,070,052	71,677	2,000,000	1,100,000	1,100,000	1,100,000
4000 - Revenue From Federal Sources		1,345,603	375,153	2,645,000	1,375,000	1,375,000	1,375,000

5000 - Revenue From Other Sources

Rev Acct	Rev Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	Proposed 2026-2027	Approved 2026-2027	Adopted 2026-2027
R5200	INTERFUND TRANSFERS	718,673	181,911	2,183,411	1,249,352	1,249,352	1,249,352
R5300	SALE COMP LOSS FXD ASSETS	36,337	32,498	50,000	50,000	50,000	50,000
R5400	RESOURCES BEG FUND BAL	22,321,738	10,353,947	8,206,857	7,944,480	7,944,480	7,918,065
5000 - Revenue From Other Sources		23,076,748	10,568,357	10,440,267	9,243,832	9,243,832	9,217,417
Summary		120,742,604	111,824,953	119,071,107	121,245,822	121,245,822	121,219,407

Functions Overview
July 1, 2026 to June 30, 2027

Fund	Fund / Title	Actual 2023-2024	2024-2025 Actual	2025-2026 Budgeted	FTE 25-26	FTE 26-27	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
100	1111 - Primary Prog (K-6)	21,450,160	22,059,169	23,507,678	197.33	197.01	25,373,787	25,373,787	25,343,787
	1113 - Elem X-Curr	73,231	74,689	74,163	-	-	78,203	78,203	78,203
	1121 - Mi/Jr High Prog (7-8)	5,487,664	5,897,937	6,328,060	51.93	51.81	6,773,703	6,773,703	6,773,703
	1122 - Mi/Jr High X-Curr	246,122	286,556	369,111	-	-	347,705	347,705	347,705
	1131 - High Schl Prog (9-12)	11,573,977	12,301,438	13,337,016	107.95	108.51	14,511,106	14,511,106	14,511,106
	1132 - High Schl X-Curr	1,612,766	1,713,660	2,040,549	-	-	2,338,413	2,338,413	2,338,413
	1140 - Pre K Program	294	39,408	48,500	-	-	44,940	44,940	44,940
	1210 - Talented & Gifted	222,506	239,596	268,641	2.00	2.00	291,107	291,107	291,107
	1221 - Learning Centers - Bridges	806,866	836,234	1,038,885	13.60	12.59	889,322	889,322	889,322
	1229 - Other Restricted Prog - Goals	2,374,594	2,781,153	3,372,283	39.90	40.18	3,546,495	3,546,495	3,546,495
	1250 - Resource Rooms	4,621,431	4,507,792	5,319,006	59.25	53.43	5,240,586	5,240,586	5,270,586
	1260 - Early Intervention	50,182	41,519	52,000	-	-	32,000	32,000	32,000
	1272 - Title I	14,767	5,227	-	-	-	-	-	-
	1283 - Falcon Heights Academy	1,248,808	2,053,541	2,708,697	9.40	9.40	2,612,234	2,612,234	2,612,234
	1285 - Alt Education	375,311	4,023	-	-	-	-	-	-
	1291 - Eng Lang Learner	1,431,377	1,427,208	1,583,657	16.87	17.34	1,678,677	1,678,677	1,678,677
	1292 - Teen Parent Program	306,972	295,934	309,578	5.00	4.00	260,463	260,463	260,463
	1293 - Migrant Ed	1,796	-	-	-	-	-	-	-
	1410 - K-6 Summer Programs	109,370	11,204	-	-	-	-	-	-
	1420 - JUNIOR HS Summer Programs	-	45	-	-	-	-	-	-
	1430 - HS Summer Programs	9,531	-	-	-	-	-	-	-
	1460 - SPED Summer Programs	21,760	617	-	-	-	114,644	114,644	114,644
	1490 - KCSO Summer Programs	6,216	-	-	-	-	83,025	83,025	83,025
2110 - Attendance Social Work	133,725	148,992	153,341	1.00	1.00	164,069	164,069	164,069	
2112 - Attendance Services	-	3,002	3,000	-	-	-	-	-	
2114 - Student Accounting System	222,955	297,644	250,824	1.50	1.50	232,299	232,299	232,299	

Functions Overview
July 1, 2026 to June 30, 2027

Fund	Fund / Title	Actual 2023-2024	2024-2025 Actual	2025-2026 Budgeted	FTE 25-26	FTE 26-27	Proposed 2026-2027	Approved 2026-2027	Adopted 2026-2027
100	2115 - School Safety	204,353	305,804	330,000	-	-	375,000	375,000	375,000
	2120 - Guidance	3,630	6,057	1,300	-	-	1,450	1,450	1,450
	2130 - Health	826,415	852,426	949,940	7.20	7.95	1,007,603	1,007,603	1,007,603
	2150 - Speech Pathology & Audiology	1,212,415	1,452,772	1,236,466	3.68	3.94	1,350,256	1,350,256	1,350,256
	2190 - Student Service Direction	873,056	1,274,586	1,290,108	9.38	8.21	1,280,929	1,280,929	1,280,929
	2210 - Improvement of Instruction	-	47	500	-	-	-	-	-
	2211 - Curriculum Direction	1,067,659	842,095	1,240,529	5.00	5.00	1,255,252	1,255,252	1,255,252
	2213 - Curriculum Development	27,776	17,306	20,443	-	-	2,216	2,216	2,216
	2220 - Education Media Services	526,298	538,590	700,426	11.94	12.56	778,827	778,827	778,827
	2230 - Assessment & Testing Services	-	-	10,000	-	-	-	-	-
	2240 - Instructional Staff Development	421,651	19,053	264,862	-	-	85,901	85,901	85,901
	2310 - Board of Education Services	359,111	375,135	481,962	-	-	457,471	457,471	487,471
	2321 - Office of Superintendent	601,803	607,217	662,737	3.00	3.00	721,058	721,058	721,058
	2410 - Office of the Principal	9,527,026	10,408,093	11,178,494	76.25	75.25	11,454,962	11,454,962	11,454,962
	2520 - Fiscal Services	1,549,502	1,361,073	1,627,148	9.00	9.00	1,624,650	1,624,650	1,624,650
	2528 - Risk Management	319,873	382,230	109,190	-	-	184,898	184,898	184,898
	2542 - Care & Upkeep of Buildings	7,676,703	7,328,617	8,048,189	61.70	60.69	7,864,249	7,864,249	7,864,249
	2543 - Care & Upkeep of Grounds	311,667	287,353	368,599	-	-	323,432	323,432	323,432
	2544 - Maintenance	2,800,795	2,951,970	4,125,021	15.88	15.88	3,949,281	3,949,281	3,949,281
	2550 - Student Transportation	7,489,702	7,312,104	8,073,417	43.86	46.42	7,639,172	7,639,172	7,639,172
	2558 - Special Education Student Transportation	843,325	968,020	1,124,829	12.92	12.94	1,177,229	1,177,229	1,177,229
	2573 - Warehouse / Distribution	490,177	561,023	826,840	3.37	3.37	635,868	635,868	635,868
	2574 - Printing, Publishing & Duplication Services	308,697	293,862	368,853	1.50	1.50	345,452	345,452	345,452
2626 - Grant Writing	134,653	142,633	149,512	1.00	1.00	149,625	149,625	149,625	
2633 - Webmaster	71,616	55,548	105,041	0.50	0.50	82,925	82,925	82,925	
2641 - Personnel	717,260	751,431	788,850	4.00	4.00	849,682	849,682	849,682	

Functions Overview
July 1, 2026 to June 30, 2027

Fund	Fund / Title	Actual 2023-2024	2024-2025 Actual	2025-2026 Budgeted	FTE 25-26	FTE 26-27	Proposed 2026-2027	Approved 2026-2027	Adopted 2026-2027
100	2642 - Recruitment & Placement	51,007	56,658	73,000	-	-	63,000	63,000	63,000
	2649 - Other Staff Services	7,061	5,411	9,866	-	-	9,866	9,866	9,866
	2660 - Technology Services	1,667,185	1,525,792	1,965,662	7.00	7.00	1,977,152	1,977,152	1,977,152
	2680 - Translation Services	-	-	3,575	-	-	4,180	4,180	4,180
	2700 - Supplement Retirement	784,392	839,558	963,036	51.00	51.00	971,756	971,756	971,756
	3500 - Custody & Care of Children	289,617	317,818	359,427	5.00	5.50	370,353	370,353	370,353
	4150 - Bldg Acquisition	1,016,091	4,351	850	-	-	-	-	-
	5111 - Long Term Debt Cool Schls	147,521	160,932	181,143	-	-	117,198	117,198	117,198
	5113 - Long Term Debt Bus Loan	140,564	-	-	-	-	-	-	-
	5114 - Long Term Debt DEQ	104,935	104,428	104,886	-	-	103,414	103,414	103,414
	5115 - Long Term Debt FF&C Bus 2014	208,463	204,411	204,013	-	-	208,412	208,412	208,412
	5116 - Long Term Debt Bus Loan	165,119	165,119	165,119	-	-	-	-	-
	5117 - LT Debt FF&C OBL 2017	302,600	300,600	303,400	-	-	300,800	300,800	300,800
	5118 - Long Term Debt Bus Loan	386,526	386,526	388,026	-	-	-	-	-
	5200 - Transfer of Funds	14,324,653	5,424,859	3,845,602	-	-	3,060,025	3,060,025	3,261,873
	6000 - Contingencies	10,379,329	8,206,857	4,655,255	-	-	4,849,499	4,849,499	4,591,236
	7000 - Ending Balance	-	-	1,000,000	-	-	1,000,000	1,000,000	1,000,000
100		120,742,604	111,824,953	119,071,107	838.91	833.48	121,245,822	121,245,822	121,219,407
Overall		120,742,604	111,824,953	119,071,107	838.91	833.48	121,245,822	121,245,822	121,219,407

FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2026 - 2027 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

2026 - 2027 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 2026 - 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-24	Actual 2024-25	Budgeted 2025-26	FTE 25-26	FTE 26-27	Proposed 2026-27	Approved 2026-27	Adopted 2026-27
100	1111	111	LIC SALARIES	11,965,549	12,181,526	12,576,005	174.6	173.6	13,856,134	13,856,134	13,856,134
		112	CLASS SALARIES	511,572	586,066	656,065	22.7	23.4	718,822	718,822	718,822
		121	SUB LICENSED	112,272	167,953	217,192	-	-	484,251	484,251	454,251
		122	SUB CLASSIFIED	11,614	12,121	14,002	-	-	23,559	23,559	23,559
		130	OVERTIME SALARY	1,679	330	5,000	-	-	-	-	-
		132	STIPEND-REMOTE LOCATION	26,080	34,590	48,248	-	-	50,294	50,294	50,294
		133	STIPEND-TOP OF SCALE	45,280	41,480	51,080	-	-	56,400	56,400	56,400
		137	EXTRA DUTY/HOURLY	58,118	37,370	36,722	-	-	64,996	64,996	64,996
		140	STIPEND-ADVISORS	7,600	11,700	2,000	-	-	-	-	-
		147	STIPEND-TEAM LEADER	83	-	-	-	-	-	-	-
		150	NEW HIRE LONGEVITY STIPEN	20,083	-	-	-	-	-	-	-
		151	CATERING EXTRA DUTY	1,092	-	-	-	-	-	-	-
		153	HOUSING STIPEND	-	29,658	29,592	-	-	29,202	29,202	29,202
		190	OTHER SALARIES	5,933	-	-	-	-	153,024	153,024	153,024
		210	PERS DISTRICT T1/T2	525,218	493,311	541,082	-	-	514,710	514,710	514,710
		212	PERS PICKUP 6%	728,383	750,536	831,406	-	-	925,796	925,796	925,796
		216	PERS DISTRICT OPSPR	2,601,241	2,726,459	3,232,912	-	-	3,378,176	3,378,176	3,378,176
		220	SOC SEC ADMIN	941,787	979,033	1,074,740	-	-	1,172,726	1,172,726	1,172,726
		231	WRKRS COMP	46,455	44,481	47,932	-	-	56,316	56,316	56,316
		232	UNEMPLOY COMP	43,025	21,874	14,012	-	-	15,437	15,437	15,437
		233	PAID FAMILY MED LEAVE INS	50,733	52,717	56,049	-	-	61,747	61,747	61,747
		240	MEDICAL	2,197,708	2,299,837	2,401,762	-	-	2,499,603	2,499,603	2,499,603
		241	VISION	76,835	71,706	71,617	-	-	71,794	71,794	71,794
		242	DISABILITY	27,066	27,526	29,472	-	-	29,715	29,715	29,715
		243	DENTAL	251,259	256,330	257,461	-	-	260,588	260,588	260,588
		244	HEALTH SAVINGS PLAN	4,286	4,281	4,144	-	-	4,922	4,922	4,922
		270	POST RETIREMENT MEDICAL	16,677	17,224	-	-	-	-	-	-
		271	POST RETIREMNT VISION	337	333	479	-	-	-	-	-
		273	POST RETIREMNT DENTAL	1,049	1,077	-	-	-	-	-	-
		310	INST/PROF/TECH SERVICES	-	-	80,000	-	-	-	-	-
		311	INSTRUCTION SERVICES	830,058	869,676	800,000	-	-	536,767	536,767	536,767
		322	REPAIR & MAINT SERVICE	521	-	-	-	-	-	-	-

Functions by Account Code

Budget 2026 - 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-24	Actual 2024-25	Budgeted 2025-26	FTE 25-26	FTE 26-27	Proposed 2026-27	Approved 2026-27	Adopted 2026-27
100	1111	324	RENTALS	1,425	-	-	-	-	-	-	-
		341	IN-DIST TRAVEL	580	120,997	120,000	-	-	120,290	120,290	120,290
		342	OUT-DIST TRAVEL	8,245	4,783	3,300	-	-	6,525	6,525	6,525
		343	STUDENT OUT-DIST-TRVL	1,159	228	-	-	-	-	-	-
		353	POSTAGE	317	-	-	-	-	-	-	-
		373	TUITION PRIVATE	7,380	-	-	-	-	-	-	-
		386	DATA PROCESSING SRVS	36,450	-	-	-	-	-	-	-
		410	CONSUMABLE SUPPLIES	138,005	54,256	129,116	-	-	125,541	125,541	125,541
		413	FOOD SUPPLIES	1,718	1,396	2,300	-	-	3,150	3,150	3,150
		416	KINDERGARTEN STOCK	4,993	13,838	40,000	-	-	20,000	20,000	20,000
		420	TEXTBOOKS - NEW	-	16	-	-	-	-	-	-
		421	TEXTBOOKS - TCHR MANUALS	314	-	-	-	-	-	-	-
		422	TEXTBOOKS - REPLACEMENT	9,919	-	1,000	-	-	-	-	-
		427	TEXTBOOK ORIENTED MATERLS	10,298	-	-	-	-	-	-	-
		451	CATERING FOOD SUPPLIES	1,990	-	-	-	-	-	-	-
		460	NONCONSUM ITEMS	14,247	21,903	6,288	-	-	6,600	6,600	6,600
		470	COMPUTER SOFTWR	102,268	122,547	126,000	-	-	126,000	126,000	126,000
		480	COMPUTER HDW	100	12	200	-	-	500	500	500
640	DUES AND FEES	1,160	-	500	-	-	200	200	200		
Total Function 1111				21,450,160	22,059,169	23,507,678	197.3	197.0	25,373,787	25,373,787	25,343,787
Total Fund 100				21,450,160	22,059,169	23,507,678	197.3	197.0	25,373,787	25,373,787	25,343,787

FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2026 - 2027 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 2026 - 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-24	Actual 2024-25	Budgeted 2025-26	FTE 25-26	FTE 26-27	Proposed 2026-27	Approved 2026-27	Adopted 2026-27
100	1113	112	CLASS SALARIES	1,292	-	-	-	-	-	-	-
		130	OVERTIME SALARY	348	-	-	-	-	-	-	-
		136	EXTRA BUS TRIPS	810	-	-	-	-	-	-	-
		137	EXTRA DUTY/HOURLY	2,194	3,376	-	-	-	858	858	858
		142	STIPEND-HEAD TEACHER	5,817	7,988	8,508	-	-	6,543	6,543	6,543
		143	STIPEND-COMP FACILITATR	41,344	41,927	43,606	-	-	48,250	48,250	48,250
		151	CATERING EXTRA DUTY	-	31	-	-	-	-	-	-
		210	PERS DISTRICT T1/T2	3,321	4,506	4,934	-	-	4,277	4,277	4,277
		212	PERS PICKUP 6%	3,086	3,182	3,115	-	-	3,339	3,339	3,339
		216	PERS DISTRICT OPSPR	9,897	9,228	9,362	-	-	10,032	10,032	10,032
		220	SOC SEC ADMIN	3,885	3,983	3,972	-	-	4,218	4,218	4,218
		231	WRKRS COMP	236	183	407	-	-	409	409	409
		232	UNEMPLOY COMP	184	74	52	-	-	56	56	56
		233	PAID FAMILY MED LEAVE INS	206	213	208	-	-	223	223	223
				311	INSTRUCTION SERVICES	611	-	-	-	-	-
Total Function 1113				73,231	74,689	74,163	-	-	78,203	78,203	78,203
Total Fund 100				73,231	74,689	74,163	-	-	78,203	78,203	78,203

FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2026 - 2027 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 2026 - 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-24	Actual 2024-25	Budgeted 2025-26	FTE 25-26	FTE 26-27	Proposed 2026-27	Approved 2026-27	Adopted 2026-27
100	1121	111	LIC SALARIES	3,176,172	3,429,911	3,636,217	49.6	49.4	3,978,619	3,978,619	3,978,619
		112	CLASS SALARIES	77,408	56,144	62,731	2.3	2.4	72,133	72,133	72,133
		121	SUB LICENSED	3,003	4,744	3,500	-	-	7,227	7,227	7,227
		122	SUB CLASSIFIED	105	-	-	-	-	-	-	-
		132	STIPEND-REMOTE LOCATION	2,710	5,450	8,250	-	-	6,650	6,650	6,650
		133	STIPEND-TOP OF SCALE	8,829	9,885	14,735	-	-	13,634	13,634	13,634
		137	EXTRA DUTY/HOURLY	10,390	4,933	7,713	-	-	13,474	13,474	13,474
		140	STIPEND-ADVISORS	400	-	-	-	-	-	-	-
		150	NEW HIRE LONGEVITY STIPEN	8,000	-	-	-	-	-	-	-
		153	HOUSING STIPEND	-	4,910	5,190	-	-	3,750	3,750	3,750
		190	OTHER SALARIES	1,223	-	-	-	-	39,860	39,860	39,860
		210	PERS DISTRICT T1/T2	253,770	192,364	212,692	-	-	194,478	194,478	194,478
		212	PERS PICKUP 6%	179,070	198,037	222,161	-	-	240,633	240,633	240,633
		216	PERS DISTRICT OPSPR	561,156	677,700	823,514	-	-	854,814	854,814	854,814
		220	SOC SEC ADMIN	244,958	262,257	293,158	-	-	315,537	315,537	315,537
		231	WRKRS COMP	12,024	11,797	13,024	-	-	14,674	14,674	14,674
		232	UNEMPLOY COMP	11,156	5,901	3,821	-	-	4,135	4,135	4,135
		233	PAID FAMILY MED LEAVE INS	13,113	14,065	15,286	-	-	16,541	16,541	16,541
		240	MEDICAL	580,960	650,149	680,797	-	-	634,351	634,351	634,351
		241	VISION	17,534	19,564	18,915	-	-	20,558	20,558	20,558
		242	DISABILITY	6,928	7,743	8,663	-	-	8,300	8,300	8,300
		243	DENTAL	58,094	59,000	62,535	-	-	62,651	62,651	62,651
		244	HEALTH SAVINGS PLAN	1,594	3,212	3,416	-	-	3,492	3,492	3,492
		245	LIFE INSURANCE	141	-12	-	-	-	-	-	-
		270	POST RETIREMENT MEDICAL	7,966	1,615	-	-	-	-	-	-
		273	POST RETIREMNT DENTAL	-	8	-	-	-	-	-	-
		290	OTHER BENEFIT COSTS	-	-	351	-	-	463	463	463
		311	INSTRUCTION SERVICES	196,853	182,603	154,000	-	-	185,000	185,000	185,000
		341	IN-DIST TRAVEL	-	28,062	-	-	-	10,000	10,000	10,000
		342	OUT-DIST TRAVEL	-	962	-	-	-	-	-	-
		343	STUDENT OUT-DIST-TRVL	1,059	1,792	2,500	-	-	4,500	4,500	4,500
		386	DATA PROCESSING SRVS	12,150	-	-	-	-	-	-	-

Functions by Account Code
Budget 2026 - 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-24	Actual 2024-25	Budgeted 2025-26	FTE 25-26	FTE 26-27	Proposed 2026-27	Approved 2026-27	Adopted 2026-27
100	1121	410	CONSUMABLE SUPPLIES	26,396	49,741	55,262	-	-	53,330	53,330	53,330
		413	FOOD SUPPLIES	-	381	200	-	-	200	200	200
		420	TEXTBOOKS - NEW	-	112	-	-	-	-	-	-
		422	TEXTBOOKS - REPLACEMENT	40	-	-	-	-	-	-	-
		427	TEXTBOOK ORIENTED MATERLS	-	-	3,000	-	-	1,000	1,000	1,000
		460	NONCONSUM ITEMS	14,345	10,741	12,659	-	-	9,450	9,450	9,450
		470	COMPUTER SOFTWR	-	-	870	-	-	1,100	1,100	1,100
		480	COMPUTER HDW	-	4,165	2,900	-	-	3,150	3,150	3,150
		640	DUES AND FEES	116	-	-	-	-	-	-	-
Total Function 1121			5,487,664	5,897,937	6,328,060	51.9	51.8	6,773,703	6,773,703	6,773,703	
Total Fund 100			5,487,664	5,897,937	6,328,060	51.9	51.8	6,773,703	6,773,703	6,773,703	

FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2026 - 2027 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 2026 - 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-24	Actual 2024-25	Budgeted 2025-26	FTE 25-26	FTE 26-27	Proposed 2026-27	Approved 2026-27	Adopted 2026-27
100	1122	130	OVERTIME SALARY	801	1,456	2,000	-	-	-	-	-
		136	EXTRA BUS TRIPS	-	52	-	-	-	-	-	-
		137	EXTRA DUTY/HOURLY	6,464	8,793	9,020	-	-	12,297	12,297	12,297
		138	STIPEND-COACHES	103,736	117,823	120,466	-	-	102,507	102,507	102,507
		140	STIPEND-ADVISORS	13,078	10,976	12,233	-	-	13,074	13,074	13,074
		143	STIPEND-COMP FACILITATR	7,752	7,986	8,306	-	-	8,720	8,720	8,720
		145	STIPEND-MUSIC INSTRUCTORS	23,748	23,961	26,998	-	-	21,806	21,806	21,806
		210	PERS DISTRICT T1/T2	5,385	5,077	5,089	-	-	1,985	1,985	1,985
		212	PERS PICKUP 6%	7,628	8,576	8,984	-	-	7,018	7,018	7,018
		216	PERS DISTRICT OPSPR	27,953	31,728	35,714	-	-	27,836	27,836	27,836
		220	SOC SEC ADMIN	11,878	13,051	12,947	-	-	11,552	11,552	11,552
		231	WRKRS COMP	614	626	1,548	-	-	1,204	1,204	1,204
		232	UNEMPLOY COMP	514	267	175	-	-	158	158	158
		233	PAID FAMILY MED LEAVE INS	622	684	699	-	-	633	633	633
		311	INSTRUCTION SERVICES	5,071	6,595	3,000	-	-	9,000	9,000	9,000
		322	REPAIR & MAINT SERVICE	-	-	10,000	-	-	12,000	12,000	12,000
		341	IN-DIST TRAVEL	-	-	150	-	-	150	150	150
		342	OUT-DIST TRAVEL	-	-	500	-	-	150	150	150
		343	STUDENT OUT-DIST-TRVL	-	-	43,600	-	-	60,000	60,000	60,000
		390	OTH GEN PROF TECH SRVS	29,195	36,391	45,000	-	-	40,000	40,000	40,000
		410	CONSUMABLE SUPPLIES	1,547	8,396	19,524	-	-	13,290	13,290	13,290
		460	NONCONSUM ITEMS	-	4,118	3,160	-	-	60	60	60
		540	DEPRECIABLE EQUIPMENT	-	-	-	-	-	4,264	4,264	4,264
640	DUES AND FEES	135	-	-	-	-	-	-	-		
Total Function 1122				246,122	286,556	369,111	-	-	347,705	347,705	347,705
Total Fund 100				246,122	286,556	369,111	-	-	347,705	347,705	347,705

FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2026 - 2027 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 2026 - 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-24	Actual 2024-25	Budgeted 2025-26	FTE 25-26	FTE 26-27	Proposed 2026-27	Approved 2026-27	Adopted 2026-27	
100	1131	111	LIC SALARIES	6,599,955	7,008,779	7,436,790	101.8	102.0	8,144,221	8,144,221	8,144,221	
		112	CLASS SALARIES	155,883	163,460	170,302	6.1	6.5	197,192	197,192	197,192	
		121	SUB LICENSED	3,537	7,971	7,500	-	-	10,000	10,000	10,000	
		122	SUB CLASSIFIED	2,233	-	-	-	-	-	-	-	-
		130	OVERTIME SALARY	761	99	-	-	-	-	-	-	-
		132	STIPEND-REMOTE LOCATION	10,810	28,590	32,218	-	-	25,818	25,818	25,818	25,818
		133	STIPEND-TOP OF SCALE	33,091	30,431	35,581	-	-	35,192	35,192	35,192	35,192
		137	EXTRA DUTY/HOURLY	38,136	19,690	32,483	-	-	78,272	78,272	78,272	78,272
		140	STIPEND-ADVISORS	1,893	-	-	-	-	-	-	-	-
		150	NEW HIRE LONGEVITY STIPEN	8,667	-	-	-	-	-	-	-	-
		153	HOUSING STIPEND	-	20,790	26,010	-	-	22,050	22,050	22,050	22,050
		190	OTHER SALARIES	50,129	39,300	1,500	-	-	83,165	83,165	83,165	83,165
		210	PERS DISTRICT T1/T2	436,102	407,739	459,057	-	-	443,673	443,673	443,673	443,673
		212	PERS PICKUP 6%	383,254	406,106	469,098	-	-	490,536	490,536	490,536	490,536
		216	PERS DISTRICT OPSPR	1,242,708	1,362,666	1,701,124	-	-	1,741,904	1,741,904	1,741,904	1,741,904
		220	SOC SEC ADMIN	514,667	546,542	610,141	-	-	653,829	653,829	653,829	653,829
		231	WRKRS COMP	25,214	24,571	27,319	-	-	30,769	30,769	30,769	30,769
		232	UNEMPLOY COMP	23,354	12,346	7,960	-	-	8,596	8,596	8,596	8,596
		233	PAID FAMILY MED LEAVE INS	27,325	29,270	31,841	-	-	34,384	34,384	34,384	34,384
		240	MEDICAL	1,074,953	1,187,982	1,241,293	-	-	1,373,484	1,373,484	1,373,484	1,373,484
		241	VISION	33,496	39,141	41,644	-	-	39,702	39,702	39,702	39,702
		242	DISABILITY	14,607	15,488	17,463	-	-	17,170	17,170	17,170	17,170
		243	DENTAL	121,397	127,869	135,435	-	-	142,585	142,585	142,585	142,585
		244	HEALTH SAVINGS PLAN	1,214	1,641	1,676	-	-	413	413	413	413
		245	LIFE INSURANCE	241	-18	-	-	-	-	-	-	-
		270	POST RETIREMENT MEDICAL	7,551	7,887	17,539	-	-	-	-	-	-
		273	POST RETIREMNT DENTAL	778	790	2,336	-	-	-	-	-	-
		290	OTHER BENEFIT COSTS	-	-	-	-	-	126	126	126	126
		310	INST/PROF/TECH SERVICES	-	27,440	-	-	-	-	-	-	-
		311	INSTRUCTION SERVICES	355,749	449,936	400,000	-	-	500,000	500,000	500,000	500,000
		318	PROF & IMPR NON-INSTR	657	-	500	-	-	500	500	500	500
		324	RENTALS	5,203	567	2,567	-	-	600	600	600	600

Functions by Account Code

Budget 2026 - 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-24	Actual 2024-25	Budgeted 2025-26	FTE 25-26	FTE 26-27	Proposed 2026-27	Approved 2026-27	Adopted 2026-27
100	1131	341	IN-DIST TRAVEL	4,551	71,653	80,000	-	-	85,000	85,000	85,000
		342	OUT-DIST TRAVEL	-	1,207	-	-	-	-	-	-
		343	STUDENT OUT-DIST-TRVL	160,232	95,305	140,000	-	-	160,000	160,000	160,000
		370	TUITION	117	460	30,000	-	-	10,000	10,000	10,000
		386	DATA PROCESSING SRVS	24,300	-	-	-	-	-	-	-
		410	CONSUMABLE SUPPLIES	105,120	105,534	128,722	-	-	138,824	138,824	138,824
		413	FOOD SUPPLIES	1,321	442	100	-	-	100	100	100
		420	TEXTBOOKS - NEW	17,215	3,703	-	-	-	-	-	-
		422	TEXTBOOKS - REPLACEMENT	390	-	3,500	-	-	-	-	-
		427	TEXTBOOK ORIENTED MATERLS	-	570	-	-	-	-	-	-
		451	CATERING FOOD SUPPLIES	375	-	-	-	-	-	-	-
		460	NONCONSUM ITEMS	38,401	29,908	18,527	-	-	16,100	16,100	16,100
		470	COMPUTER SOFTWR	-	-	100	-	-	-	-	-
		480	COMPUTER HDW	-	4,832	1,689	-	-	1,900	1,900	1,900
		542	REPLACEMENT EQUIP	38,193	-	-	-	-	-	-	-
		640	DUES AND FEES	10,000	20,753	25,000	-	-	25,000	25,000	25,000
		670	TAXES/LICENSES	197	-	-	-	-	-	-	-
Total Function 1131				11,573,977	12,301,438	13,337,016	108.0	108.5	14,511,106	14,511,106	14,511,106
Total Fund 100				11,573,977	12,301,438	13,337,016	108.0	108.5	14,511,106	14,511,106	14,511,106

FUNCTION BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2026 - 2027 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 2026 - 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-24	Actual 2024-25	Budgeted 2025-26	FTE 25-26	FTE 26-27	Proposed 2026-27	Approved 2026-27	Adopted 2026-27
100	1132	121	SUB LICENSED	2,775	53	500	-	-	-	-	-
		130	OVERTIME SALARY	4,573	9,807	15,000	-	-	-	-	-
		136	EXTRA BUS TRIPS	301	-	-	-	-	-	-	-
		137	EXTRA DUTY/HOURLY	43,820	62,765	69,990	-	-	103,241	103,241	103,241
		138	STIPEND-COACHES	707,606	731,616	852,908	-	-	1,049,390	1,049,390	1,049,390
		140	STIPEND-ADVISORS	93,249	99,099	105,728	-	-	112,515	112,515	112,515
		143	STIPEND-COMP FACILITATR	28,397	27,951	29,071	-	-	30,520	30,520	30,520
		145	STIPEND-MUSIC INSTRUCTORS	19,715	23,950	24,908	-	-	26,154	26,154	26,154
		151	CATERING EXTRA DUTY	-	573	-	-	-	-	-	-
		210	PERS DISTRICT T1/T2	37,725	28,468	26,854	-	-	17,205	17,205	17,205
		212	PERS PICKUP 6%	32,848	32,020	43,375	-	-	50,761	50,761	50,761
		216	PERS DISTRICT OPSPR	110,609	115,506	175,452	-	-	198,146	198,146	198,146
		220	SOC SEC ADMIN	68,433	72,607	79,355	-	-	96,395	96,395	96,395
		231	WRKRS COMP	3,577	3,466	5,211	-	-	6,413	6,413	6,413
		232	UNEMPLOY COMP	3,059	1,564	1,079	-	-	1,322	1,322	1,322
		233	PAID FAMILY MED LEAVE INS	3,588	3,822	4,317	-	-	5,289	5,289	5,289
		310	INST/PROF/TECH SERVICES	-	-	500	-	-	500	500	500
		311	INSTRUCTION SERVICES	27,137	29,636	22,000	-	-	45,557	45,557	45,557
		322	REPAIR & MAINT SERVICE	14,085	60,227	40,140	-	-	52,380	52,380	52,380
		324	RENTALS	750	3,776	3,800	-	-	3,950	3,950	3,950
		341	IN-DIST TRAVEL	3,075	-	700	-	-	700	700	700
		342	OUT-DIST TRAVEL	3,587	3,318	5,000	-	-	3,000	3,000	3,000
		343	STUDENT OUT-DIST-TRVL	84,446	86,781	178,826	-	-	156,500	156,500	156,500
		390	OTH GEN PROF TECH SRVS	168,406	205,294	200,000	-	-	160,000	160,000	160,000
		410	CONSUMABLE SUPPLIES	54,336	50,882	57,219	-	-	57,329	57,329	57,329
		413	FOOD SUPPLIES	1,622	416	1,900	-	-	900	900	900
		460	NONCONSUM ITEMS	17,314	27,271	43,583	-	-	51,842	51,842	51,842
		470	COMPUTER SOFTWR	-	-	1,880	-	-	2,500	2,500	2,500
		541	INITIAL ADDTL EQUIP	15,500	-	-	-	-	39,352	39,352	39,352
		542	REPLACEMENT EQUIP	32,962	5,000	16,702	-	-	27,000	27,000	27,000

Functions by Account Code
Budget 2026 - 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-24	Actual 2024-25	Budgeted 2025-26	FTE 25-26	FTE 26-27	Proposed 2026-27	Approved 2026-27	Adopted 2026-27
100	1132	550	DEPREC TECH EQUIP	-	-	-	-	-	2,500	2,500	2,500
		640	DUES AND FEES	29,272	27,790	34,550	-	-	37,050	37,050	37,050
	Total Function 1132			1,612,766	1,713,660	2,040,549	-	-	2,338,413	2,338,413	2,338,413
Total Fund 100				1,612,766	1,713,660	2,040,549	-	-	2,338,413	2,338,413	2,338,413

FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2026 - 2027 Budget

1140 Pre-kindergarten Programs

Function Description:

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

Special Notes:

Functions by Account Code
Budget 2026 - 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-24	Actual 2024-25	Budgeted 2025-26	FTE 25-26	FTE 26-27	Proposed 2026-27	Approved 2026-27	Adopted 2026-27
100	1140	119	SUMMER EMPLOYEES	-	394	-	-	-	-	-	-
		130	OVERTIME SALARY	122	145	-	-	-	-	-	-
		137	EXTRA DUTY/HOURLY	89	3,251	15,000	-	-	10,723	10,723	10,723
		151	CATERING EXTRA DUTY	-	811	-	-	-	-	-	-
		210	PERS DISTRICT T1/T2	-	150	-	-	-	-	-	-
		212	PERS PICKUP 6%	13	271	-	-	-	643	643	643
		216	PERS DISTRICT OPSPR	53	996	-	-	-	2,664	2,664	2,664
		220	SOC SEC ADMIN	15	336	-	-	-	820	820	820
		231	WRKRS COMP	1	26	-	-	-	37	37	37
		232	UNEMPLOY COMP	1	5	-	-	-	11	11	11
		233	PAID FAMILY MED LEAVE INS	1	18	-	-	-	43	43	43
		341	IN-DIST TRAVEL	-	3,005	3,500	-	-	-	-	-
		410	CONSUMABLE SUPPLIES	-	27,600	30,000	-	-	30,000	30,000	30,000
		413	FOOD SUPPLIES	-	2,398	-	-	-	-	-	-
Total Function 1140				294	39,408	48,500	-	-	44,940	44,940	44,940
Total Fund 100				294	39,408	48,500	-	-	44,940	44,940	44,940

FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2026 - 2027 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 2026 - 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-24	Actual 2024-25	Budgeted 2025-26	FTE 25-26	FTE 26-27	Proposed 2026-27	Approved 2026-27	Adopted 2026-27	
100	1210	111	LIC SALARIES	136,992	146,179	158,092	2.0	2.0	169,837	169,837	169,837	
		137	EXTRA DUTY/HOURLY	542	378	610	-	-	429	429	429	
		190	OTHER SALARIES	-	-	-	-	-	1,521	1,521	1,521	
		210	PERS DISTRICT T1/T2	13	-	-	-	-	426	426	426	
		212	PERS PICKUP 6%	8,252	8,768	9,432	-	-	10,307	10,307	10,307	
		216	PERS DISTRICT OPSPR	34,413	36,577	41,688	-	-	42,294	42,294	42,294	
		220	SOC SEC ADMIN	10,286	10,877	11,998	-	-	13,073	13,073	13,073	
		231	WRKRS COMP	502	490	524	-	-	612	612	612	
		232	UNEMPLOY COMP	468	243	157	-	-	172	172	172	
		233	PAID FAMILY MED LEAVE INS	550	586	629	-	-	687	687	687	
		240	MEDICAL	19,713	20,327	20,733	-	-	30,597	30,597	30,597	
		241	VISION	464	457	466	-	-	717	717	717	
		242	DISABILITY	314	322	517	-	-	354	354	354	
		243	DENTAL	2,265	2,332	2,379	-	-	3,380	3,380	3,380	
		311	INSTRUCTION SERVICES	-	269	-	-	-	-	-	-	-
		341	IN-DIST TRAVEL	770	2,776	6,000	-	-	4,000	4,000	4,000	
		342	OUT-DIST TRAVEL	-	-	600	-	-	-	-	-	
		343	STUDENT OUT-DIST-TRVL	-	-	1,000	-	-	-	-	-	
		410	CONSUMABLE SUPPLIES	-	1,103	2,000	-	-	2,000	2,000	2,000	
		413	FOOD SUPPLIES	-	-	300	-	-	300	300	300	
		420	TEXTBOOKS - NEW	-	1,118	2,116	-	-	2,000	2,000	2,000	
		430	LIBRARY BOOKS	-	596	500	-	-	500	500	500	
		440	PERIODICALS	-	-	200	-	-	200	200	200	
		460	NONCONSUM ITEMS	-	240	500	-	-	500	500	500	
		470	COMPUTER SOFTWR	6,960	5,960	8,000	-	-	7,000	7,000	7,000	
		640	DUES AND FEES	-	-	200	-	-	200	200	200	
Total Function 1210				222,506	239,596	268,641	2.0	2.0	291,107	291,107	291,107	
Total Fund 100				222,506	239,596	268,641	2.0	2.0	291,107	291,107	291,107	

FUNCTION BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2026 - 2027 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 2026 - 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-24	Actual 2024-25	Budgeted 2025-26	FTE 25-26	FTE 26-27	Proposed 2026-27	Approved 2026-27	Adopted 2026-27
100	1221	111	LIC SALARIES	186,343	177,009	192,141	3.0	2.0	139,237	139,237	139,237
		112	CLASS SALARIES	328,539	289,787	360,031	10.6	10.6	353,441	353,441	353,441
		121	SUB LICENSED	2,302	340	4,000	-	-	-	-	-
		122	SUB CLASSIFIED	971	4,771	6,791	-	-	12,503	12,503	12,503
		132	STIPEND-REMOTE LOCATION	-	2,000	2,938	-	-	938	938	938
		135	STIPEND-SPECIAL ED	-	32,814	31,146	-	-	-	-	-
		137	EXTRA DUTY/HOURLY	4,260	5,249	9,651	-	-	13,315	13,315	13,315
		140	STIPEND-ADVISORS	500	100	-	-	-	-	-	-
		150	NEW HIRE LONGEVITY STIPEN	2,000	-	-	-	-	-	-	-
		153	HOUSING STIPEND	-	7,908	7,908	-	-	1,698	1,698	1,698
		190	OTHER SALARIES	1,000	-	-	-	-	8,885	8,885	8,885
		210	PERS DISTRICT T1/T2	23,803	25,763	32,121	-	-	533	533	533
		212	PERS PICKUP 6%	29,213	28,396	36,350	-	-	31,801	31,801	31,801
		216	PERS DISTRICT OPSPR	100,489	95,320	131,985	-	-	131,184	131,184	131,184
		220	SOC SEC ADMIN	38,963	38,138	45,947	-	-	39,572	39,572	39,572
		231	WRKRS COMP	2,007	1,817	2,272	-	-	1,980	1,980	1,980
		232	UNEMPLOY COMP	1,741	878	606	-	-	530	530	530
		233	PAID FAMILY MED LEAVE INS	2,104	2,081	2,423	-	-	2,120	2,120	2,120
		240	MEDICAL	36,230	75,029	87,217	-	-	81,720	81,720	81,720
		241	VISION	4,235	5,019	5,260	-	-	3,514	3,514	3,514
		242	DISABILITY	354	393	430	-	-	290	290	290
		243	DENTAL	12,685	16,860	18,500	-	-	13,912	13,912	13,912
		311	INSTRUCTION SERVICES	13,622	17,689	31,867	-	-	20,000	20,000	20,000
		341	IN-DIST TRAVEL	-	1,954	1,750	-	-	2,350	2,350	2,350
		372	TUITION OUT STATE	-	-	5,000	-	-	5,000	5,000	5,000
		410	CONSUMABLE SUPPLIES	5,467	6,416	9,500	-	-	12,000	12,000	12,000
		413	FOOD SUPPLIES	578	502	400	-	-	500	500	500
		460	NONCONSUM ITEMS	771	-	7,650	-	-	8,300	8,300	8,300
480	COMPUTER HDW	8,691	-	5,000	-	-	4,000	4,000	4,000		
Total Function 1221				806,866	836,234	1,038,885	13.6	12.6	889,322	889,322	889,322
Total Fund 100				806,866	836,234	1,038,885	13.6	12.6	889,322	889,322	889,322

FUNCTION BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2026 - 2027 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 2026 - 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-24	Actual 2024-25	Budgeted 2025-26	FTE 25-26	FTE 26-27	Proposed 2026-27	Approved 2026-27	Adopted 2026-27	
100	1229	111	LIC SALARIES	445,238	528,814	666,039	9.0	11.0	795,848	795,848	795,848	
		112	CLASS SALARIES	605,165	767,106	920,106	28.9	27.2	916,459	916,459	916,459	
		113	ADMINISTRATORS	314,518	323,301	289,501	2.0	2.0	349,906	349,906	349,906	
		119	SUMMER EMPLOYEES	4,946	192	-	-	-	-	-	-	-
		121	SUB LICENSED	3,180	2,570	500	-	-	-	-	-	-
		122	SUB CLASSIFIED	6,146	2,292	2,495	-	-	2,931	2,931	2,931	2,931
		130	OVERTIME SALARY	405	43	-	-	-	-	-	-	-
		132	STIPEND-REMOTE LOCATION	-	2,000	2,000	-	-	2,000	2,000	2,000	2,000
		133	STIPEND-TOP OF SCALE	-	-	-	-	-	800	800	800	800
		135	STIPEND-SPECIAL ED	38,046	122,287	126,649	-	-	39,240	39,240	39,240	39,240
		137	EXTRA DUTY/HOURLY	14,081	7,785	12,368	-	-	18,804	18,804	18,804	18,804
		140	STIPEND-ADVISORS	1,200	1,700	600	-	-	-	-	-	-
		151	CATERING EXTRA DUTY	125	-	-	-	-	-	-	-	-
		190	OTHER SALARIES	-	-	-	-	-	31,586	31,586	31,586	31,586
		210	PERS DISTRICT T1/T2	32,572	23,064	586	-	-	55,900	55,900	55,900	55,900
		212	PERS PICKUP 6%	71,671	89,383	111,289	-	-	124,588	124,588	124,588	124,588
		216	PERS DISTRICT OPSPR	301,779	381,145	501,087	-	-	486,609	486,609	486,609	486,609
		220	SOC SEC ADMIN	105,805	130,158	144,242	-	-	163,537	163,537	163,537	163,537
		231	WRKRS COMP	5,389	6,081	7,131	-	-	8,052	8,052	8,052	8,052
		232	UNEMPLOY COMP	4,727	3,092	1,891	-	-	2,158	2,158	2,158	2,158
		233	PAID FAMILY MED LEAVE INS	5,577	7,036	7,566	-	-	8,634	8,634	8,634	8,634
		240	MEDICAL	167,008	165,448	186,841	-	-	236,022	236,022	236,022	236,022
		241	VISION	11,521	11,799	13,371	-	-	11,950	11,950	11,950	11,950
		242	DISABILITY	983	1,222	1,451	-	-	1,613	1,613	1,613	1,613
		243	DENTAL	35,911	39,986	44,398	-	-	38,391	38,391	38,391	38,391
		244	HEALTH SAVINGS PLAN	-	-	-	-	-	324	324	324	324
		245	LIFE INSURANCE	1,083	706	1,246	-	-	1,246	1,246	1,246	1,246
		246	HRA (HLTH REIMBURSEMENT)	2,642	1,953	2,031	-	-	-	-	-	-
		290	OTHER BENEFIT COSTS	1,125	900	900	-	-	900	900	900	900
		311	INSTRUCTION SERVICES	76,751	61,406	54,000	-	-	95,000	95,000	95,000	95,000
		312	INST PRGM IMPROV SERV	-	-	156,046	-	-	26,000	26,000	26,000	26,000
		322	REPAIR & MAINT SERVICE	-	-	3,000	-	-	-	-	-	-

Functions by Account Code

Budget 2026 - 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-24	Actual 2024-25	Budgeted 2025-26	FTE 25-26	FTE 26-27	Proposed 2026-27	Approved 2026-27	Adopted 2026-27	
100	1229	324	RENTALS	630	840	1,347	-	-	-	-	-	
		341	IN-DIST TRAVEL	40	3,166	4,750	-	-	400	400	400	
		342	OUT-DIST TRAVEL	3,691	6,452	12,250	-	-	10,100	10,100	10,100	
		351	TELEPHONE	811	938	900	-	-	900	900	900	
		353	POSTAGE	7	-	-	-	-	-	-	-	-
		359	OTHR COMMUNICATION SERV	840	840	950	-	-	100	100	100	
		370	TUITION	1,301	655	2,000	-	-	2,000	2,000	2,000	
		380	NON-INSTR PROF/TECH	1,561	3,750	4,000	-	-	4,000	4,000	4,000	
		386	DATA PROCESSING SRVS	2,369	1,331	1,500	-	-	1,500	1,500	1,500	
		410	CONSUMABLE SUPPLIES	37,084	23,631	23,000	-	-	25,547	25,547	25,547	
		413	FOOD SUPPLIES	38,308	36,469	36,100	-	-	37,600	37,600	37,600	
		427	TEXTBOOK ORIENTED MATERLS	1,184	5,332	5,500	-	-	8,000	8,000	8,000	
		451	CATERING FOOD SUPPLIES	597	-	-	-	-	-	-	-	-
		460	NONCONSUM ITEMS	24,693	7,152	11,902	-	-	18,700	18,700	18,700	
		470	COMPUTER SOFTWR	700	-	750	-	-	5,100	5,100	5,100	
		480	COMPUTER HDW	429	5,550	5,500	-	-	8,050	8,050	8,050	
		640	DUES AND FEES	2,756	3,577	4,500	-	-	6,000	6,000	6,000	
Total Function 1229				2,374,594	2,781,153	3,372,283	39.9	40.2	3,546,495	3,546,495	3,546,495	
Total Fund 100				2,374,594	2,781,153	3,372,283	39.9	40.2	3,546,495	3,546,495	3,546,495	

FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2026 - 2027 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 2026 - 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-24	Actual 2024-25	Budgeted 2025-26	FTE 25-26	FTE 26-27	Proposed 2026-27	Approved 2026-27	Adopted 2026-27
100	1250	111	LIC SALARIES	1,534,648	1,429,369	1,565,504	22.5	21.5	1,733,830	1,733,830	1,733,830
		112	CLASS SALARIES	790,653	878,691	1,015,099	36.8	31.9	1,009,934	1,009,934	1,009,934
		113	ADMINISTRATORS	-	514	-	-	-	-	-	-
		121	SUB LICENSED	12,318	15,356	15,000	-	-	-	-	30,000
		122	SUB CLASSIFIED	10,843	3,294	4,504	-	-	7,754	7,754	7,754
		130	OVERTIME SALARY	-	12	-	-	-	-	-	-
		132	STIPEND-REMOTE LOCATION	2,800	13,910	15,520	-	-	12,760	12,760	12,760
		133	STIPEND-TOP OF SCALE	1,600	4,200	5,200	-	-	4,700	4,700	4,700
		135	STIPEND-SPECIAL ED	68,478	53,632	63,319	-	-	58,516	58,516	58,516
		137	EXTRA DUTY/HOURLY	61,718	84,699	100,509	-	-	16,587	16,587	16,587
		140	STIPEND-ADVISORS	900	1,000	400	-	-	-	-	-
		143	STIPEND-COMP FACILITATR	3,876	3,993	4,153	-	-	-	-	-
		150	NEW HIRE LONGEVITY STIPEN	4,000	-	-	-	-	-	-	-
		151	CATERING EXTRA DUTY	997	1,140	300	-	-	-	-	-
		153	HOUSING STIPEND	-	25,294	24,340	-	-	17,550	17,550	17,550
		190	OTHER SALARIES	2,000	-	-	-	-	37,569	37,569	37,569
		210	PERS DISTRICT T1/T2	50,968	45,031	54,019	-	-	65,978	65,978	65,978
		212	PERS PICKUP 6%	142,602	138,448	173,044	-	-	172,047	172,047	172,047
		216	PERS DISTRICT OPSPR	555,286	543,480	729,260	-	-	662,044	662,044	662,044
		220	SOC SEC ADMIN	181,120	182,443	219,622	-	-	219,885	219,885	219,885
		231	WRKRS COMP	9,382	8,723	10,555	-	-	11,027	11,027	11,027
		232	UNEMPLOY COMP	8,423	4,360	2,932	-	-	2,901	2,901	2,901
		233	PAID FAMILY MED LEAVE INS	9,858	10,064	11,727	-	-	11,603	11,603	11,603
		240	MEDICAL	405,854	431,664	506,848	-	-	438,108	438,108	438,108
		241	VISION	17,847	18,590	20,334	-	-	18,682	18,682	18,682
		242	DISABILITY	3,478	3,138	4,024	-	-	3,655	3,655	3,655
		243	DENTAL	57,397	61,574	68,757	-	-	64,152	64,152	64,152
		244	HEALTH SAVINGS PLAN	931	936	936	-	-	936	936	936
		290	OTHER BENEFIT COSTS	-	500	1,500	-	-	1,500	1,500	1,500
		310	INST/PROF/TECH SERVICES	433,505	342,148	430,000	-	-	340,000	340,000	340,000
		311	INSTRUCTION SERVICES	86,784	117,579	135,250	-	-	150,000	150,000	150,000
318	PROF & IMPR NON-INSTR	429	-	-	-	-	-	-	-		

Functions by Account Code

Budget 2026 - 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-24	Actual 2024-25	Budgeted 2025-26	FTE 25-26	FTE 26-27	Proposed 2026-27	Approved 2026-27	Adopted 2026-27
100	1250	324	RENTALS	1,794	3,982	5,000	-	-	4,500	4,500	4,500
		341	IN-DIST TRAVEL	6,504	17,126	17,300	-	-	14,150	14,150	14,150
		342	OUT-DIST TRAVEL	26,816	7,791	10,000	-	-	10,000	10,000	10,000
		353	POSTAGE	-	18	50	-	-	50	50	50
		373	TUITION PRIVATE	-	-	5,000	-	-	5,000	5,000	5,000
		386	DATA PROCESSING SRVS	25,479	-	-	-	-	-	-	-
		392	OTHR SERVICES - PHOTOCOPY	1,823	996	1,500	-	-	1,500	1,500	1,500
		410	CONSUMABLE SUPPLIES	41,209	29,719	40,600	-	-	40,150	40,150	40,150
		413	FOOD SUPPLIES	2,274	2,174	5,500	-	-	5,750	5,750	5,750
		420	TEXTBOOKS - NEW	-	-	1,500	-	-	30,000	30,000	30,000
		421	TEXTBOOKS - TCHR MANUALS	-	-	2,000	-	-	2,000	2,000	2,000
		422	TEXTBOOKS - REPLACEMENT	-	-	3,000	-	-	3,000	3,000	3,000
		427	TEXTBOOK ORIENTED MATERLS	7,190	3,558	6,000	-	-	5,000	5,000	5,000
		451	CATERING FOOD SUPPLIES	2,155	2,044	3,000	-	-	2,500	2,500	2,500
		460	NONCONSUM ITEMS	5,613	8,588	7,050	-	-	6,100	6,100	6,100
		470	COMPUTER SOFTWR	-	238	8,850	-	-	9,000	9,000	9,000
		480	COMPUTER HDW	5,112	6,999	10,000	-	-	10,167	10,167	10,167
		640	DUES AND FEES	7,535	459	10,000	-	-	-	-	-
		655	JUD/SETTLEMENT DISTRICT	29,230	320	-	-	-	30,000	30,000	30,000
Total Function 1250				4,621,431	4,507,792	5,319,006	59.2	53.4	5,240,586	5,240,586	5,270,586
Total Fund 100				4,621,431	4,507,792	5,319,006	59.2	53.4	5,240,586	5,240,586	5,270,586

FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2026 - 2027 Budget

1260 Treatment and Habilitation

Function Description:

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

Special Notes:

Functions by Account Code
Budget 2026 - 2027

Fund	Function	Acct	Acct Title	Actual 2023-24	Actual 2024-25	Budgeted 2025-26	FTE 25-26	FTE 26-27	Proposed 2026-27	Approved 2026-27	Adopted 2026-27
100	1260	310	INST/PROF/TECH SERVICES	50,182	41,352	52,000	-	-	32,000	32,000	32,000
		311	INSTRUCTION SERVICES	-	167	-	-	-	-	-	-
	Total Function 1260			50,182	41,519	52,000	-	-	32,000	32,000	32,000
Total Fund 100				50,182	41,519	52,000	-	-	32,000	32,000	32,000

FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2026 - 2027 Budget

1272 Title IA/D (History Only)

Function Description:

Record Title IA/D instructional activities

Special Notes:

KLAMATH COUNTY SCHOOL DISTRICT

Functions by Account Code
Budget 2026 - 2027

Fund	Function	Acct	Acct Title	Actual 2023-24	Actual 2024-25	Budgeted 2025-26	FTE 25-26	FTE 26-27	Proposed 2026-27	Approved 2026-27	Adopted 2026-27
100	1272	311	INSTRUCTION SERVICES	779	941	-	-	-	-	-	-
		341	IN-DIST TRAVEL	-	4,286	-	-	-	-	-	-
		460	NONCONSUM ITEMS	13,988	-	-	-	-	-	-	-
	Total Function 1272			14,767	5,227	-	-	-	-	-	-
Total Fund 100				14,767	5,227	0	-	-	0	0	0

FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2026 - 2027 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 2026 - 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-24	Actual 2024-25	Budgeted 2025-26	FTE 25-26	FTE 26-27	Proposed 2026-27	Approved 2026-27	Adopted 2026-27	
100	1283	111	LIC SALARIES	467,356	617,058	683,024	7.4	7.4	714,154	714,154	714,154	
		112	CLASS SALARIES	94,077	110,899	117,329	2.0	2.0	121,752	121,752	121,752	
		130	OVERTIME SALARY	328	-	-	-	-	-	-	-	-
		133	STIPEND-TOP OF SCALE	1,120	4,520	5,520	-	-	7,620	7,620	7,620	
		137	EXTRA DUTY/HOURLY	6,785	-	5,019	-	-	-	-	-	
		190	OTHER SALARIES	-	-	-	-	-	7,651	7,651	7,651	
		210	PERS DISTRICT T1/T2	91,404	96,333	107,074	-	-	119,752	119,752	119,752	
		212	PERS PICKUP 6%	35,428	43,923	46,416	-	-	39,790	39,790	39,790	
		216	PERS DISTRICT OPSPR	65,705	96,716	109,550	-	-	105,271	105,271	105,271	
		220	SOC SEC ADMIN	43,095	53,659	58,950	-	-	64,892	64,892	64,892	
		231	WRKRS COMP	2,155	2,442	2,652	-	-	2,487	2,487	2,487	
		232	UNEMPLOY COMP	1,974	1,197	774	-	-	851	851	851	
		233	PAID FAMILY MED LEAVE INS	2,362	2,930	3,094	-	-	3,405	3,405	3,405	
		240	MEDICAL	109,962	148,902	153,192	-	-	173,922	173,922	173,922	
		241	VISION	3,427	4,125	4,218	-	-	3,675	3,675	3,675	
		242	DISABILITY	1,130	1,398	1,629	-	-	1,550	1,550	1,550	
		243	DENTAL	12,397	14,800	15,257	-	-	16,562	16,562	16,562	
		311	INSTRUCTION SERVICES	21,256	11,295	15,000	-	-	15,800	15,800	15,800	
		319	OTHER INSTR SERVICES	-	23,695	25,000	-	-	25,000	25,000	25,000	
		322	REPAIR & MAINT SERVICE	1,875	5,776	3,000	-	-	2,000	2,000	2,000	
		324	RENTALS	3,559	4,607	4,500	-	-	5,000	5,000	5,000	
		342	OUT-DIST TRAVEL	-	480	6,000	-	-	6,000	6,000	6,000	
		351	TELEPHONE	4,626	4,998	5,000	-	-	5,000	5,000	5,000	
		353	POSTAGE	3,827	1,769	3,000	-	-	3,000	3,000	3,000	
		390	OTH GEN PROF TECH SRVS	184,682	485,496	905,000	-	-	800,000	800,000	800,000	
		392	OTHR SERVICES - PHOTOCOPY	1,360	1,468	2,000	-	-	2,500	2,500	2,500	
		410	CONSUMABLE SUPPLIES	13,965	11,468	20,000	-	-	23,000	23,000	23,000	
		413	FOOD SUPPLIES	4,871	2,111	7,500	-	-	8,600	8,600	8,600	
420	TEXTBOOKS - NEW	61,137	298,412	350,000	-	-	320,000	320,000	320,000			
427	TEXTBOOK ORIENTED MATERLS	-	-	1,000	-	-	-	-	-			

Functions by Account Code
Budget 2026 - 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-24	Actual 2024-25	Budgeted 2025-26	FTE 25-26	FTE 26-27	Proposed 2026-27	Approved 2026-27	Adopted 2026-27
100	1283	460	NONCONSUM ITEMS	5,090	1,005	40,000	-	-	5,000	5,000	5,000
		470	COMPUTER SOFTWR	-	-	1,500	-	-	-	-	-
		480	COMPUTER HDW	423	340	5,000	-	-	7,500	7,500	7,500
		640	DUES AND FEES	3,429	1,717	1,500	-	-	500	500	500
	Total Function 1283			1,248,808	2,053,541	2,708,697	9.4	9.4	2,612,234	2,612,234	2,612,234
Total Fund 100			1,248,808	2,053,541	2,708,697	9.4	9.4	2,612,234	2,612,234	2,612,234	

FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2026 - 2027 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 2026 - 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-24	Actual 2024-25	Budgeted 2025-26	FTE 25-26	FTE 26-27	Proposed 2026-27	Approved 2026-27	Adopted 2026-27
100	1285	111	LIC SALARIES	64,805	-	-	-	-	-	-	-
		121	SUB LICENSED	38	-	-	-	-	-	-	-
		133	STIPEND-TOP OF SCALE	800	-	-	-	-	-	-	-
		137	EXTRA DUTY/HOURLY	600	-	-	-	-	-	-	-
		150	NEW HIRE LONGEVITY STIPEN	2,000	-	-	-	-	-	-	-
		190	OTHER SALARIES	1,000	-	-	-	-	-	-	-
		210	PERS DISTRICT T1/T2	233	-	-	-	-	-	-	-
		212	PERS PICKUP 6%	4,118	-	-	-	-	-	-	-
		216	PERS DISTRICT OPSPR	16,972	-	-	-	-	-	-	-
		220	SOC SEC ADMIN	5,297	-	-	-	-	-	-	-
		231	WRKRS COMP	253	-	-	-	-	-	-	-
		232	UNEMPLOY COMP	236	-	-	-	-	-	-	-
		233	PAID FAMILY MED LEAVE INS	277	-	-	-	-	-	-	-
		240	MEDICAL	23,455	-	-	-	-	-	-	-
		241	VISION	315	-	-	-	-	-	-	-
		242	DISABILITY	163	-	-	-	-	-	-	-
		243	DENTAL	211	-	-	-	-	-	-	-
		311	INSTRUCTION SERVICES	247	-	-	-	-	-	-	-
		373	TUITION PRIVATE	-	4,023	-	-	-	-	-	-
		410	CONSUMABLE SUPPLIES	268	-	-	-	-	-	-	-
420	TEXTBOOKS - NEW	253,686	-	-	-	-	-	-	-		
640	DUES AND FEES	338	-	-	-	-	-	-	-		
Total Function 1285				375,311	4,023	-	-	-	-	-	-
Total Fund 100				375,311	4,023	0	-	-	0	0	0

FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2026 - 2027 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 2026 - 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-24	Actual 2024-25	Budgeted 2025-26	FTE 25-26	FTE 26-27	Proposed 2026-27	Approved 2026-27	Adopted 2026-27
100	1291	111	LIC SALARIES	660,840	664,848	702,714	8.0	8.0	737,980	737,980	737,980
		112	CLASS SALARIES	215,061	223,844	254,675	8.9	9.3	294,092	294,092	294,092
		122	SUB CLASSIFIED	547	112	508	-	-	-	-	-
		130	OVERTIME SALARY	9	248	-	-	-	-	-	-
		132	STIPEND-REMOTE LOCATION	-	340	-	-	-	-	-	-
		133	STIPEND-TOP OF SCALE	6,400	6,400	8,000	-	-	8,000	8,000	8,000
		137	EXTRA DUTY/HOURLY	1,496	2,995	2,509	-	-	2,002	2,002	2,002
		151	CATERING EXTRA DUTY	-	126	-	-	-	-	-	-
		190	OTHER SALARIES	-	-	-	-	-	13,044	13,044	13,044
		210	PERS DISTRICT T1/T2	110,259	65,953	73,336	-	-	74,874	74,874	74,874
		212	PERS PICKUP 6%	42,503	47,485	52,114	-	-	57,443	57,443	57,443
		216	PERS DISTRICT OPSPR	118,924	161,277	189,555	-	-	195,715	195,715	195,715
		220	SOC SEC ADMIN	65,881	66,739	73,446	-	-	80,438	80,438	80,438
		231	WRKRS COMP	3,272	3,059	3,349	-	-	3,898	3,898	3,898
		232	UNEMPLOY COMP	2,967	1,510	962	-	-	1,055	1,055	1,055
		233	PAID FAMILY MED LEAVE INS	3,508	3,596	3,847	-	-	4,220	4,220	4,220
		240	MEDICAL	148,403	127,908	135,462	-	-	116,663	116,663	116,663
		241	VISION	7,069	6,196	6,349	-	-	6,722	6,722	6,722
		242	DISABILITY	1,492	1,509	1,585	-	-	1,575	1,575	1,575
		243	DENTAL	23,729	21,016	21,295	-	-	20,656	20,656	20,656
		311	INSTRUCTION SERVICES	12,926	18,948	48,650	-	-	55,000	55,000	55,000
		353	POSTAGE	-	292	-	-	-	-	-	-
		410	CONSUMABLE SUPPLIES	-	-	3,000	-	-	3,000	3,000	3,000
		413	FOOD SUPPLIES	46	124	300	-	-	300	300	300
		421	TEXTBOOKS - TCHR MANUALS	-	1,707	-	-	-	-	-	-
		422	TEXTBOOKS - REPLACEMENT	-	940	2,000	-	-	2,000	2,000	2,000
		451	CATERING FOOD SUPPLIES	-	36	-	-	-	-	-	-
460	NONCONSUM ITEMS	6,045	-	-	-	-	-	-	-		
Total Function 1291				1,431,377	1,427,208	1,583,657	16.9	17.3	1,678,677	1,678,677	1,678,677
Total Fund 100				1,431,377	1,427,208	1,583,657	16.9	17.3	1,678,677	1,678,677	1,678,677

FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2026 - 2027 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 2026 - 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-24	Actual 2024-25	Budgeted 2025-26	FTE 25-26	FTE 26-27	Proposed 2026-27	Approved 2026-27	Adopted 2026-27	
100	1292	112	CLASS SALARIES	153,455	147,003	151,592	4.5	3.5	129,235	129,235	129,235	
		114	MGR CLASSIFIED	33,917	35,459	39,232	0.5	0.5	39,497	39,497	39,497	
		122	SUB CLASSIFIED	20	-	-	-	-	-	-	-	-
		137	EXTRA DUTY/HOURLY	3,617	3,363	4,815	-	-	1,501	1,501	1,501	
		190	OTHER SALARIES	-	-	-	-	-	4,746	4,746	4,746	
		212	PERS PICKUP 6%	10,444	11,150	11,198	-	-	10,526	10,526	10,526	
		216	PERS DISTRICT OPSPR	43,568	46,512	49,497	-	-	43,577	43,577	43,577	
		220	SOC SEC ADMIN	13,881	13,570	14,106	-	-	13,341	13,341	13,341	
		231	WRKRS COMP	749	658	88	-	-	82	82	82	
		232	UNEMPLOY COMP	634	333	187	-	-	175	175	175	
		233	PAID FAMILY MED LEAVE INS	747	743	747	-	-	702	702	702	
		240	MEDICAL	32,269	25,492	27,074	-	-	9,098	9,098	9,098	
		241	VISION	2,599	2,220	2,319	-	-	1,132	1,132	1,132	
		243	DENTAL	6,288	5,417	4,849	-	-	2,498	2,498	2,498	
		245	LIFE INSURANCE	-39	158	803	-	-	803	803	803	
		246	HRA (HLTH REIMBURSEMENT)	446	330	372	-	-	-	-	-	
		290	OTHER BENEFIT COSTS	-	-	450	-	-	450	450	450	
		321	CLEANING SERVICES	936	171	-	-	-	-	-	-	
		322	REPAIR & MAINT SERVICE	175	-	-	-	-	-	-	-	
		324	RENTALS	892	-	-	-	-	-	-	-	
		342	OUT-DIST TRAVEL	-	-	250	-	-	-	-	-	
		351	TELEPHONE	203	205	250	-	-	300	300	300	
		392	OTHR SERVICES - PHOTOCOPY	172	-	-	-	-	300	300	300	
410	CONSUMABLE SUPPLIES	1,590	1,146	500	-	-	1,500	1,500	1,500			
413	FOOD SUPPLIES	238	270	250	-	-	500	500	500			
460	NONCONSUM ITEMS	172	1,735	1,000	-	-	500	500	500			
Total Function 1292				306,972	295,934	309,578	5.0	4.0	260,463	260,463	260,463	
Total Fund 100				306,972	295,934	309,578	5.0	4.0	260,463	260,463	260,463	

FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2026 - 2027 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 2026 - 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-24	Actual 2024-25	Budgeted 2025-26	FTE 25-26	FTE 26-27	Proposed 2026-27	Approved 2026-27	Adopted 2026-27	
100	1293	212	PERS PICKUP 6%	270	-	-	-	-	-	-	-	
		216	PERS DISTRICT OPSPR	1,126	-	-	-	-	-	-	-	
		220	SOC SEC ADMIN	344	-	-	-	-	-	-	-	
		231	WRKRS COMP	20	-	-	-	-	-	-	-	
		232	UNEMPLOY COMP	18	-	-	-	-	-	-	-	
		233	PAID FAMILY MED LEAVE INS	18	-	-	-	-	-	-	-	-
		Total Function 1293			1,796	-	-	-	-	-	-	-
Total Fund 100			1,796	0	0	-	-	0	0	0		

FUNCTION BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2026 - 2027 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 2026 - 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-24	Actual 2024-25	Budgeted 2025-26	FTE 25-26	FTE 26-27	Proposed 2026-27	Approved 2026-27	Adopted 2026-27
100	1410	119	SUMMER EMPLOYEES	78,060	5,672	-	-	-	-	-	-
		210	PERS DISTRICT T1/T2	2,424	-	-	-	-	-	-	-
		212	PERS PICKUP 6%	4,577	340	-	-	-	-	-	-
		216	PERS DISTRICT OPSPR	16,915	1,420	-	-	-	-	-	-
		220	SOC SEC ADMIN	5,969	419	-	-	-	-	-	-
		231	WRKRS COMP	281	19	-	-	-	-	-	-
		232	UNEMPLOY COMP	230	6	-	-	-	-	-	-
		233	PAID FAMILY MED LEAVE INS	-	23	-	-	-	-	-	-
		410	CONSUMABLE SUPPLIES	-	3,306	-	-	-	-	-	-
		413	FOOD SUPPLIES	600	-	-	-	-	-	-	-
		460	NONCONSUM ITEMS	314	-	-	-	-	-	-	-
Total Function 1410			109,370	11,204	-	-	-	-	-	-	
Total Fund 100			109,370	11,204	0	-	-	0	0	0	

FUNCTION BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2026 - 2027 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 2026 - 2027

Fund	Function	Acct	Acct Title	Actual 2023-24	Actual 2024-25	Budgeted 2025-26	FTE 25-26	FTE 26-27	Proposed 2026-27	Approved 2026-27	Adopted 2026-27
100	1420	410	CONSUMABLE SUPPLIES	-	45	-	-	-	-	-	-
	Total Function 1420			-	45	-	-	-	-	-	-
Total Fund 100				0	45	0	-	-	0	0	0

FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2026 - 2027 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 2026 - 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-24	Actual 2024-25	Budgeted 2025-26	FTE 25-26	FTE 26-27	Proposed 2026-27	Approved 2026-27	Adopted 2026-27
100	1430	119	SUMMER EMPLOYEES	6,704	-	-	-	-	-	-	-
		210	PERS DISTRICT T1/T2	1,868	-	-	-	-	-	-	-
		212	PERS PICKUP 6%	402	-	-	-	-	-	-	-
		220	SOC SEC ADMIN	513	-	-	-	-	-	-	-
		231	WRKRS COMP	24	-	-	-	-	-	-	-
		232	UNEMPLOY COMP	20	-	-	-	-	-	-	-
		Total Function 1430			9,531	-	-	-	-	-	-
Total Fund 100			9,531	0	0	-	-	0	0	0	

FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2026 - 2027 Budget

1460 Special Programs, Summer School

Function Description:

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

Special Notes:

Functions by Account Code
Budget 2026 - 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-24	Actual 2024-25	Budgeted 2025-26	FTE 25-26	FTE 26-27	Proposed 2026-27	Approved 2026-27	Adopted 2026-27
100	1460	119	SUMMER EMPLOYEES	15,096	-	-	-	-	81,444	81,444	81,444
		212	PERS PICKUP 6%	906	-	-	-	-	4,887	4,887	4,887
		216	PERS DISTRICT OPSPR	3,779	-	-	-	-	20,231	20,231	20,231
		220	SOC SEC ADMIN	1,155	-	-	-	-	6,230	6,230	6,230
		231	WRKRS COMP	57	-	-	-	-	444	444	444
		232	UNEMPLOY COMP	40	-	-	-	-	81	81	81
		233	PAID FAMILY MED LEAVE INS	0	-	-	-	-	326	326	326
		310	INST/PROF/TECH SERVICES	-	-	-	-	-	500	500	500
		410	CONSUMABLE SUPPLIES	727	617	-	-	-	250	250	250
		413	FOOD SUPPLIES	-	-	-	-	-	250	250	250
Total Function 1460				21,760	617	-	-	-	114,644	114,644	114,644
Total Fund 100				21,760	617	0	-	-	114,644	114,644	114,644

FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2026 - 2027 Budget

1490 Other Summer School Programs

Function Description:

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

Special Notes:

Functions by Account Code
Budget 2026 - 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-24	Actual 2024-25	Budgeted 2025-26	FTE 25-26	FTE 26-27	Proposed 2026-27	Approved 2026-27	Adopted 2026-27
100	1490	119	SUMMER EMPLOYEES	4,461	-	-	-	-	58,985	58,985	58,985
		210	PERS DISTRICT T1/T2	-	-	-	-	-	6,668	6,668	6,668
		212	PERS PICKUP 6%	268	-	-	-	-	3,539	3,539	3,539
		216	PERS DISTRICT OPSPR	1,116	-	-	-	-	8,741	8,741	8,741
		220	SOC SEC ADMIN	341	-	-	-	-	4,512	4,512	4,512
		231	WRKRS COMP	16	-	-	-	-	285	285	285
		232	UNEMPLOY COMP	13	-	-	-	-	59	59	59
		233	PAID FAMILY MED LEAVE INS	-	-	-	-	-	236	236	236
Total Function 1490				6,216	-	-	-	-	83,025	83,025	83,025
Total Fund 100				6,216	0	0	-	-	83,025	83,025	83,025

FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2026 - 2027 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 2026 - 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-24	Actual 2024-25	Budgeted 2025-26	FTE 25-26	FTE 26-27	Proposed 2026-27	Approved 2026-27	Adopted 2026-27
100	2110	111	LIC SALARIES	78,742	83,792	90,884	1.0	1.0	97,635	97,635	97,635
		137	EXTRA DUTY/HOURLY	-	6,406	-	-	-	-	-	-
		190	OTHER SALARIES	-	-	-	-	-	1,141	1,141	1,141
		210	PERS DISTRICT T1/T2	-	-	-	-	-	320	320	320
		212	PERS PICKUP 6%	4,725	5,198	5,401	-	-	5,927	5,927	5,927
		216	PERS DISTRICT OPSPR	19,709	21,685	23,873	-	-	24,253	24,253	24,253
		220	SOC SEC ADMIN	5,610	6,194	6,886	-	-	7,520	7,520	7,520
		231	WRKRS COMP	286	288	318	-	-	350	350	350
		232	UNEMPLOY COMP	269	148	90	-	-	99	99	99
		233	PAID FAMILY MED LEAVE INS	315	347	360	-	-	395	395	395
		240	MEDICAL	21,053	21,702	22,386	-	-	23,162	23,162	23,162
		241	VISION	263	256	261	-	-	264	264	264
		242	DISABILITY	184	185	185	-	-	203	203	203
		243	DENTAL	2,569	2,644	2,697	-	-	2,801	2,801	2,801
		341	IN-DIST TRAVEL	-	148	-	-	-	-	-	-
Total Function 2110				133,725	148,992	153,341	1.0	1.0	164,069	164,069	164,069
Total Fund 100				133,725	148,992	153,341	1.0	1.0	164,069	164,069	164,069

FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2026 - 2027 Budget

2112 Attendance Services (History Only)

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 2026 - 2027

Fund	Function	Acct	Acct Title	Actual 2023-24	Actual 2024-25	Budgeted 2025-26	FTE 25-26	FTE 26-27	Proposed 2026-27	Approved 2026-27	Adopted 2026-27
100	2112	342	OUT-DIST TRAVEL	-	3,002	3,000	-	-	-	-	-
	Total Function 2112			-	3,002	3,000	-	-	-	-	-
Total Fund 100				0	3,002	3,000	-	-	0	0	0

FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2026 - 2027 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 2026 - 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-24	Actual 2024-25	Budgeted 2025-26	FTE 25-26	FTE 26-27	Proposed 2026-27	Approved 2026-27	Adopted 2026-27	
100	2114	112	CLASS SALARIES	92,317	98,153	106,480	1.5	1.5	109,210	109,210	109,210	
		130	OVERTIME SALARY	264	-	-	-	-	-	-	-	-
		137	EXTRA DUTY/HOURLY	813	-	-	-	-	-	-	-	-
		190	OTHER SALARIES	-	-	-	-	-	2,328	2,328	2,328	2,328
		212	PERS PICKUP 6%	5,604	5,889	6,209	-	-	6,692	6,692	6,692	6,692
		216	PERS DISTRICT OPSPR	23,376	24,568	27,443	-	-	27,706	27,706	27,706	27,706
		220	SOC SEC ADMIN	7,037	7,382	7,916	-	-	8,480	8,480	8,480	8,480
		231	WRKRS COMP	346	337	401	-	-	408	408	408	408
		232	UNEMPLOY COMP	303	196	103	-	-	112	112	112	112
		233	PAID FAMILY MED LEAVE INS	309	393	414	-	-	446	446	446	446
		240	MEDICAL	34,878	34,031	35,694	-	-	35,716	35,716	35,716	35,716
		241	VISION	859	275	253	-	-	256	256	256	256
		243	DENTAL	2,365	958	911	-	-	946	946	946	946
		386	DATA PROCESSING SRVS	54,484	125,462	65,000	-	-	40,000	40,000	40,000	40,000
Total Function 2114				222,955	297,644	250,824	1.5	1.5	232,299	232,299	232,299	
Total Fund 100				222,955	297,644	250,824	1.5	1.5	232,299	232,299	232,299	

FUNCTION BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2026 - 2027 Budget

2115 Student Safety

Function Description:

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

Special Notes:

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

Functions by Account Code
Budget 2026 - 2027

Fund	Function	Acct	Acct Title	Actual 2023-24	Actual 2024-25	Budgeted 2025-26	FTE 25-26	FTE 26-27	Proposed 2026-27	Approved 2026-27	Adopted 2026-27
100	2115	389	OTHER NON-INSTR PROF/TECH	204,353	305,804	330,000	-	-	375,000	375,000	375,000
	Total Function 2115			204,353	305,804	330,000	-	-	375,000	375,000	375,000
Total Fund 100				204,353	305,804	330,000	-	-	375,000	375,000	375,000

FUNCTION BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2026 - 2027 Budget

2120 Guidance Services

Function Description:

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

Special Notes:

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Functions by Account Code
Budget 2026 - 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-24	Actual 2024-25	Budgeted 2025-26	FTE 25-26	FTE 26-27	Proposed 2026-27	Approved 2026-27	Adopted 2026-27
100	2120	341	IN-DIST TRAVEL	-	4,185	200	-	-	200	200	200
		342	OUT-DIST TRAVEL	3,095	-	250	-	-	250	250	250
		410	CONSUMABLE SUPPLIES	534	1,196	550	-	-	800	800	800
		460	NONCONSUM ITEMS	-	676	200	-	-	200	200	200
		640	DUES AND FEES	-	-	100	-	-	-	-	-
		Total Function 2120		3,630	6,057	1,300	-	-	1,450	1,450	1,450
Total Fund 100				3,630	6,057	1,300	-	-	1,450	1,450	1,450

FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2026 - 2027 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 2026 - 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-24	Actual 2024-25	Budgeted 2025-26	FTE 25-26	FTE 26-27	Proposed 2026-27	Approved 2026-27	Adopted 2026-27
100	2130	111	LIC SALARIES	460,449	465,457	497,928	6.2	5.2	451,013	451,013	451,013
		112	CLASS SALARIES	18,060	32,194	43,640	1.0	2.8	95,831	95,831	95,831
		133	STIPEND-TOP OF SCALE	960	960	960	-	-	2,560	2,560	2,560
		137	EXTRA DUTY/HOURLY	515	66	610	-	-	-	-	-
		146	STIPEND-NURSE COORDINTR	3,876	3,993	23,153	-	-	19,614	19,614	19,614
		190	OTHER SALARIES	-	-	-	-	-	5,816	5,816	5,816
		210	PERS DISTRICT T1/T2	12,410	13,028	14,416	-	-	16,575	16,575	16,575
		212	PERS PICKUP 6%	22,097	27,189	32,184	-	-	34,490	34,490	34,490
		216	PERS DISTRICT OPSPR	81,036	101,723	110,942	-	-	128,095	128,095	128,095
		220	SOC SEC ADMIN	35,028	36,177	41,006	-	-	43,797	43,797	43,797
		231	WRKRS COMP	1,762	1,689	1,917	-	-	2,186	2,186	2,186
		232	UNEMPLOY COMP	1,645	848	536	-	-	575	575	575
		233	PAID FAMILY MED LEAVE INS	1,929	2,017	2,146	-	-	2,299	2,299	2,299
		240	MEDICAL	134,591	112,895	91,113	-	-	134,162	134,162	134,162
		241	VISION	3,125	2,942	2,991	-	-	4,066	4,066	4,066
		242	DISABILITY	1,092	925	986	-	-	959	959	959
		243	DENTAL	14,728	15,018	15,328	-	-	14,590	14,590	14,590
		311	INSTRUCTION SERVICES	3,089	75	-	-	-	-	-	-
		318	PROF & IMPR NON-INSTR	115	-	-	-	-	-	-	-
		319	OTHER INSTR SERVICES	1,578	1,596	2,000	-	-	2,000	2,000	2,000
		326	BUILDING FUEL	1,236	1,112	700	-	-	700	700	700
		341	IN-DIST TRAVEL	6,894	6,964	10,000	-	-	12,000	12,000	12,000
		342	OUT-DIST TRAVEL	-	81	500	-	-	1,500	1,500	1,500
		351	TELEPHONE	1,858	1,986	1,700	-	-	1,750	1,750	1,750
		353	POSTAGE	1,265	-	-	-	-	-	-	-
		410	CONSUMABLE SUPPLIES	6,447	9,442	15,685	-	-	16,475	16,475	16,475
		413	FOOD SUPPLIES	803	2,787	2,000	-	-	3,600	3,600	3,600
		460	NONCONSUM ITEMS	7,997	10,422	37,500	-	-	12,000	12,000	12,000
		480	COMPUTER HDW	1,131	-	-	-	-	-	-	-
		640	DUES AND FEES	698	841	-	-	-	950	950	950
Total Function 2130				826,415	852,426	949,940	7.2	8.0	1,007,603	1,007,603	1,007,603
Total Fund 100				826,415	852,426	949,940	7.2	8.0	1,007,603	1,007,603	1,007,603

FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2026 - 2027 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 2026 - 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-24	Actual 2024-25	Budgeted 2025-26	FTE 25-26	FTE 26-27	Proposed 2026-27	Approved 2026-27	Adopted 2026-27
100	2150	111	LIC SALARIES	399,778	181,824	190,247	2.0	2.0	197,857	197,857	197,857
		112	CLASS SALARIES	72,035	58,098	58,332	1.7	1.9	83,791	83,791	83,791
		133	STIPEND-TOP OF SCALE	4,200	2,600	2,600	-	-	2,600	2,600	2,600
		135	STIPEND-SPECIAL ED	34,614	14,968	15,566	-	-	16,346	16,346	16,346
		137	EXTRA DUTY/HOURLY	78,354	52,765	49,983	-	-	70,639	70,639	70,639
		153	HOUSING STIPEND	-	3,240	3,660	-	-	-	-	-
		190	OTHER SALARIES	-	-	-	-	-	3,647	3,647	3,647
		210	PERS DISTRICT T1/T2	66,055	70,264	61,360	-	-	61,281	61,281	61,281
		212	PERS PICKUP 6%	35,595	17,428	18,974	-	-	22,493	22,493	22,493
		216	PERS DISTRICT OPSPR	89,165	9,598	29,075	-	-	38,794	38,794	38,794
		220	SOC SEC ADMIN	44,353	23,612	21,898	-	-	25,329	25,329	25,329
		231	WRKRS COMP	2,129	1,050	1,128	-	-	1,384	1,384	1,384
		232	UNEMPLOY COMP	1,990	550	316	-	-	375	375	375
		233	PAID FAMILY MED LEAVE INS	2,352	1,254	1,265	-	-	1,500	1,500	1,500
		240	MEDICAL	85,232	61,883	57,546	-	-	55,104	55,104	55,104
		241	VISION	3,499	1,895	1,922	-	-	1,941	1,941	1,941
		242	DISABILITY	893	443	426	-	-	426	426	426
		243	DENTAL	9,534	3,812	3,968	-	-	3,053	3,053	3,053
		310	INST/PROF/TECH SERVICES	270,153	935,761	700,000	-	-	745,499	745,499	745,499
		341	IN-DIST TRAVEL	2,686	8,740	7,500	-	-	7,500	7,500	7,500
		342	OUT-DIST TRAVEL	314	-	-	-	-	-	-	-
		410	CONSUMABLE SUPPLIES	6,055	1,859	4,000	-	-	3,000	3,000	3,000
		460	NONCONSUM ITEMS	429	-	4,000	-	-	3,500	3,500	3,500
		470	COMPUTER SOFTWR	-	-	-	-	-	1,500	1,500	1,500
		480	COMPUTER HDW	-	-	1,000	-	-	1,000	1,000	1,000
		640	DUES AND FEES	2,998	1,129	1,700	-	-	1,700	1,700	1,700
Total Function 2150				1,212,415	1,452,772	1,236,466	3.7	3.9	1,350,256	1,350,256	1,350,256
Total Fund 100				1,212,415	1,452,772	1,236,466	3.7	3.9	1,350,256	1,350,256	1,350,256

FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2026 - 2027 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 2026 - 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-24	Actual 2024-25	Budgeted 2025-26	FTE 25-26	FTE 26-27	Proposed 2026-27	Approved 2026-27	Adopted 2026-27	
100	2190	111	LIC SALARIES	199,387	400,677	362,717	4.6	3.5	362,526	362,526	362,526	
		112	CLASS SALARIES	161,790	187,659	194,472	3.8	3.8	191,692	191,692	191,692	
		113	ADMINISTRATORS	144,886	148,782	162,877	1.0	1.0	167,362	167,362	167,362	
		121	SUB LICENSED	38	-	-	-	-	-	-	-	-
		133	STIPEND-TOP OF SCALE	-	5,584	5,884	-	-	6,547	6,547	6,547	
		135	STIPEND-SPECIAL ED	15,542	31,944	46,724	-	-	39,240	39,240	39,240	
		137	EXTRA DUTY/HOURLY	353	300	407	-	-	14,228	14,228	14,228	
		140	STIPEND-ADVISORS	3,553	-	-	-	-	-	-	-	
		190	OTHER SALARIES	-	-	-	-	-	10,878	10,878	10,878	
		210	PERS DISTRICT T1/T2	91,139	85,505	93,414	-	-	77,741	77,741	77,741	
		212	PERS PICKUP 6%	31,692	46,613	48,542	-	-	47,752	47,752	47,752	
		216	PERS DISTRICT OPSPR	50,357	117,661	131,143	-	-	128,777	128,777	128,777	
		220	SOC SEC ADMIN	39,219	57,996	61,971	-	-	60,121	60,121	60,121	
		231	WRKRS COMP	1,909	2,600	3,540	-	-	3,090	3,090	3,090	
		232	UNEMPLOY COMP	1,733	1,379	809	-	-	796	796	796	
		233	PAID FAMILY MED LEAVE INS	1,945	3,111	3,236	-	-	3,183	3,183	3,183	
		240	MEDICAL	82,115	123,303	105,050	-	-	99,688	99,688	99,688	
		241	VISION	3,152	5,064	5,119	-	-	5,252	5,252	5,252	
		242	DISABILITY	398	908	889	-	-	732	732	732	
		243	DENTAL	8,498	16,472	16,706	-	-	16,280	16,280	16,280	
		245	LIFE INSURANCE	382	353	1,643	-	-	1,643	1,643	1,643	
		246	HRA (HLTH REIMBURSEMENT)	956	976	-	-	-	-	-	-	
		290	OTHER BENEFIT COSTS	2,882	2,715	3,215	-	-	3,400	3,400	3,400	
		311	INSTRUCTION SERVICES	247	-	-	-	-	-	-	-	
		318	PROF & IMPR NON-INSTR	-	-	1,000	-	-	1,000	1,000	1,000	
		322	REPAIR & MAINT SERVICE	-	-	1,000	-	-	1,000	1,000	1,000	
		341	IN-DIST TRAVEL	8,190	10,847	11,500	-	-	10,000	10,000	10,000	
		342	OUT-DIST TRAVEL	6,227	3,104	6,500	-	-	6,000	6,000	6,000	
		351	TELEPHONE	5,909	6,546	5,500	-	-	8,400	8,400	8,400	
		353	POSTAGE	-	72	250	-	-	-	-	-	
390	OTH GEN PROF TECH SRVS	475	-	-	-	-	-	-	-			
410	CONSUMABLE SUPPLIES	4,796	10,310	10,000	-	-	9,000	9,000	9,000			

Functions by Account Code
Budget 2026 - 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-24	Actual 2024-25	Budgeted 2025-26	FTE 25-26	FTE 26-27	Proposed 2026-27	Approved 2026-27	Adopted 2026-27
100	2190	413	FOOD SUPPLIES	497	425	1,000	-	-	600	600	600
		460	NONCONSUM ITEMS	946	1,611	3,000	-	-	2,000	2,000	2,000
		480	COMPUTER HDW	3,716	2,069	2,000	-	-	2,000	2,000	2,000
		640	DUES AND FEES	129	-	-	-	-	-	-	-
	Total Function 2190			873,056	1,274,586	1,290,108	9.4	8.2	1,280,929	1,280,929	1,280,929
Total Fund 100			873,056	1,274,586	1,290,108	9.4	8.2	1,280,929	1,280,929	1,280,929	

FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2026 - 2027 Budget

2210 Improvement of Instruction Services (History Only)

Function Description:

Improvement of Instruction. Activities designed primarily for assisting instructional staff in planning, developing and evaluating the process of providing learning experiences for students.

Special Notes:

Functions by Account Code
Budget 2026 - 2027

Fund	Function	Acct	Acct Title	Actual 2023-24	Actual 2024-25	Budgeted 2025-26	FTE 25-26	FTE 26-27	Proposed 2026-27	Approved 2026-27	Adopted 2026-27
100	2210	410	CONSUMABLE SUPPLIES	-	47	-	-	-	-	-	-
		413	FOOD SUPPLIES	-	-	500	-	-	-	-	-
	Total Function 2210			-	47	500	-	-	-	-	-
Total Fund 100				0	47	500	-	-	0	0	0

FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2026 - 2027 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 2026 - 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-24	Actual 2024-25	Budgeted 2025-26	FTE 25-26	FTE 26-27	Proposed 2026-27	Approved 2026-27	Adopted 2026-27	
100	2211	111	LIC SALARIES	166,541	173,869	185,089	2.0	2.0	195,214	195,214	195,214	
		112	CLASS SALARIES	91,081	93,460	109,083	2.0	2.0	112,778	112,778	112,778	
		113	ADMINISTRATORS	297,673	155,744	166,874	1.0	1.0	175,193	175,193	175,193	
		130	OVERTIME SALARY	43	1,321	-	-	-	-	-	-	-
		133	STIPEND-TOP OF SCALE	7,411	4,715	5,015	-	-	5,104	5,104	5,104	5,104
		137	EXTRA DUTY/HOURLY	7,119	7,515	7,528	-	-	10,010	10,010	10,010	10,010
		140	STIPEND-ADVISORS	-	-	2,000	-	-	-	-	-	-
		145	STIPEND-MUSIC INSTRUCTORS	9,099	9,372	9,947	-	-	9,841	9,841	9,841	9,841
		151	CATERING EXTRA DUTY	1,572	-	-	-	-	-	-	-	-
		190	OTHER SALARIES	-	-	-	-	-	7,522	7,522	7,522	7,522
		210	PERS DISTRICT T1/T2	70,396	28,541	31,613	-	-	32,749	32,749	32,749	32,749
		212	PERS PICKUP 6%	34,905	25,290	28,508	-	-	30,994	30,994	30,994	30,994
		216	PERS DISTRICT OPSPR	82,390	79,869	97,778	-	-	99,281	99,281	99,281	99,281
		220	SOC SEC ADMIN	43,862	33,826	36,101	-	-	39,042	39,042	39,042	39,042
		231	WRKRS COMP	2,113	1,495	1,707	-	-	1,904	1,904	1,904	1,904
		232	UNEMPLOY COMP	1,878	811	475	-	-	517	517	517	517
		233	PAID FAMILY MED LEAVE INS	2,048	1,787	1,901	-	-	2,066	2,066	2,066	2,066
		240	MEDICAL	79,046	64,382	92,489	-	-	94,054	94,054	94,054	94,054
		241	VISION	2,294	2,010	2,076	-	-	1,658	1,658	1,658	1,658
		242	DISABILITY	375	402	402	-	-	414	414	414	414
		243	DENTAL	6,224	5,854	6,069	-	-	5,749	5,749	5,749	5,749
		244	HEALTH SAVINGS PLAN	-	-	-	-	-	740	740	740	740
		245	LIFE INSURANCE	1,352	353	1,643	-	-	1,643	1,643	1,643	1,643
		246	HRA (HLTH REIMBURSEMENT)	956	976	-	-	-	-	-	-	-
		290	OTHER BENEFIT COSTS	1,737	900	900	-	-	900	900	900	900
		310	INST/PROF/TECH SERVICES	33,743	2,360	34,000	-	-	33,000	33,000	33,000	33,000
		322	REPAIR & MAINT SERVICE	1,977	4,174	5,000	-	-	10,000	10,000	10,000	10,000
		324	RENTALS	5,290	8,388	10,481	-	-	9,881	9,881	9,881	9,881
		341	IN-DIST TRAVEL	13,806	12,938	13,000	-	-	12,500	12,500	12,500	12,500
		342	OUT-DIST TRAVEL	2,389	7,752	27,474	-	-	17,000	17,000	17,000	17,000
		343	STUDENT OUT-DIST-TRVL	-	450	-	-	-	-	-	-	-

Functions by Account Code

Budget 2026 - 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-24	Actual 2024-25	Budgeted 2025-26	FTE 25-26	FTE 26-27	Proposed 2026-27	Approved 2026-27	Adopted 2026-27	
100	2211	351	TELEPHONE	-46	-	-	-	-	-	-	-	
		353	POSTAGE	778	-	250	-	-	250	250	250	
		380	NON-INSTR PROF/TECH	-	500	-	-	-	-	-	-	-
		383	ARCH/ENG SERVICES	17,698	-	-	-	-	-	-	-	-
		390	OTH GEN PROF TECH SRVS	4,599	2,732	1,000	-	-	600	600	600	600
		392	OTHR SERVICES - PHOTOCOPY	4,246	3,494	3,000	-	-	2,650	2,650	2,650	2,650
		410	CONSUMABLE SUPPLIES	19,859	17,333	36,026	-	-	23,500	23,500	23,500	23,500
		413	FOOD SUPPLIES	12,530	3,153	11,000	-	-	5,000	5,000	5,000	5,000
		427	TEXTBOOK ORIENTED MATERLS	330	-	-	-	-	-	-	-	-
		451	CATERING FOOD SUPPLIES	2,147	-	2,000	-	-	-	-	-	-
		460	NONCONSUM ITEMS	16,845	12,015	27,400	-	-	29,000	29,000	29,000	29,000
		470	COMPUTER SOFTWR	19,204	70,770	277,200	-	-	281,800	281,800	281,800	281,800
		480	COMPUTER HDW	1,468	3,273	4,000	-	-	1,000	1,000	1,000	1,000
		640	DUES AND FEES	680	271	1,500	-	-	1,700	1,700	1,700	1,700
Total Function 2211				1,067,659	842,095	1,240,529	5.0	5.0	1,255,252	1,255,252	1,255,252	
Total Fund 100				1,067,659	842,095	1,240,529	5.0	5.0	1,255,252	1,255,252	1,255,252	

FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2026 - 2027 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 2026 - 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-24	Actual 2024-25	Budgeted 2025-26	FTE 25-26	FTE 26-27	Proposed 2026-27	Approved 2026-27	Adopted 2026-27
100	2213	137	EXTRA DUTY/HOURLY	19,796	12,400	14,988	-	-	1,644	1,644	1,644
		210	PERS DISTRICT T1/T2	1,934	139	-	-	-	-	-	-
		212	PERS PICKUP 6%	1,188	744	899	-	-	99	99	99
		216	PERS DISTRICT OPSPR	3,218	2,979	3,975	-	-	408	408	408
		220	SOC SEC ADMIN	1,505	931	459	-	-	50	50	50
		231	WRKRS COMP	66	41	47	-	-	6	6	6
		232	UNEMPLOY COMP	53	23	15	-	-	2	2	2
		233	PAID FAMILY MED LEAVE INS	15	50	60	-	-	7	7	7
		Total Function 2213		27,776	17,306	20,443	-	-	2,216	2,216	2,216
Total Fund 100				27,776	17,306	20,443	-	-	2,216	2,216	2,216

FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2026 - 2027 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 2026 - 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-24	Actual 2024-25	Budgeted 2025-26	FTE 25-26	FTE 26-27	Proposed 2026-27	Approved 2026-27	Adopted 2026-27
100	2220	112	CLASS SALARIES	302,620	306,004	378,146	11.9	12.6	416,081	416,081	416,081
		122	SUB CLASSIFIED	6,179	500	2,993	-	-	6,864	6,864	6,864
		132	STIPEND-REMOTE LOCATION	-	1,340	1,340	-	-	1,340	1,340	1,340
		137	EXTRA DUTY/HOURLY	1,851	668	1,492	-	-	3,861	3,861	3,861
		153	HOUSING STIPEND	-	2,700	3,600	-	-	3,600	3,600	3,600
		190	OTHER SALARIES	-	-	-	-	-	8,438	8,438	8,438
		210	PERS DISTRICT T1/T2	11,366	12,692	14,102	-	-	14,278	14,278	14,278
		212	PERS PICKUP 6%	16,575	17,042	22,184	-	-	25,290	25,290	25,290
		216	PERS DISTRICT OPSPR	58,938	59,696	85,463	-	-	96,684	96,684	96,684
		220	SOC SEC ADMIN	21,839	21,801	28,202	-	-	33,091	33,091	33,091
		231	WRKRS COMP	1,224	1,131	1,598	-	-	1,667	1,667	1,667
		232	UNEMPLOY COMP	1,011	542	370	-	-	440	440	440
		233	PAID FAMILY MED LEAVE INS	1,243	1,245	1,479	-	-	1,761	1,761	1,761
		240	MEDICAL	47,324	55,470	90,501	-	-	90,830	90,830	90,830
		241	VISION	4,716	4,233	4,533	-	-	4,658	4,658	4,658
		243	DENTAL	15,862	16,410	17,512	-	-	17,327	17,327	17,327
		341	IN-DIST TRAVEL	-	1,321	-	-	-	-	-	-
		410	CONSUMABLE SUPPLIES	3,802	2,255	3,036	-	-	3,250	3,250	3,250
		430	LIBRARY BOOKS	11,973	8,877	10,567	-	-	15,610	15,610	15,610
		440	PERIODICALS	3,805	3,517	7,760	-	-	4,460	4,460	4,460
460	NONCONSUM ITEMS	1,607	1,759	3,050	-	-	5,698	5,698	5,698		
470	COMPUTER SOFTWR	14,365	13,302	13,500	-	-	14,500	14,500	14,500		
640	DUES AND FEES	-	6,086	9,000	-	-	9,100	9,100	9,100		
Total Function 2220				526,298	538,590	700,426	11.9	12.6	778,827	778,827	778,827
Total Fund 100				526,298	538,590	700,426	11.9	12.6	778,827	778,827	778,827

FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2026 - 2027 Budget

2230 Assessment and Testing (History Only)

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:

Functions by Account Code
Budget 2026 - 2027

Fund	Function	Acct	Acct Title	Actual 2023-24	Actual 2024-25	Budgeted 2025-26	FTE 25-26	FTE 26-27	Proposed 2026-27	Approved 2026-27	Adopted 2026-27
100	2230	310	INST/PROF/TECH SERVICES	-	-	10,000	-	-	-	-	-
	Total Function 2230			-	-	10,000	-	-	-	-	-
Total Fund 100				0	0	10,000	-	-	0	0	0

FUNCTION BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2026 - 2027 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 2026 - 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-24	Actual 2024-25	Budgeted 2025-26	FTE 25-26	FTE 26-27	Proposed 2026-27	Approved 2026-27	Adopted 2026-27
100	2240	137	EXTRA DUTY/HOURLY	39,254	557	1,492	-	-	4,719	4,719	4,719
		151	CATERING EXTRA DUTY	1,305	-	-	-	-	1,000	1,000	1,000
		210	PERS DISTRICT T1/T2	2,049	37	-	-	-	-	-	-
		212	PERS PICKUP 6%	1,831	8	90	-	-	343	343	343
		216	PERS DISTRICT OPSPR	6,277	-	396	-	-	1,421	1,421	1,421
		220	SOC SEC ADMIN	3,082	42	46	-	-	220	220	220
		231	WRKRS COMP	172	2	5	-	-	19	19	19
		232	UNEMPLOY COMP	116	2	1	-	-	6	6	6
		233	PAID FAMILY MED LEAVE INS	46	2	6	-	-	23	23	23
		310	INST/PROF/TECH SERVICES	290,263	-	120,500	-	-	51,000	51,000	51,000
		311	INSTRUCTION SERVICES	-	1,703	25,000	-	-	15,000	15,000	15,000
		318	PROF & IMPR NON-INSTR	67,519	6,456	80,000	-	-	-	-	-
		324	RENTALS	575	1,428	5,100	-	-	-	-	-
		341	IN-DIST TRAVEL	84	-	600	-	-	400	400	400
		342	OUT-DIST TRAVEL	1,400	2,143	3,074	-	-	1,300	1,300	1,300
		351	TELEPHONE	-	-	2,000	-	-	-	-	-
		359	OTHR COMMUNICATION SERV	-	-	2,000	-	-	-	-	-
		392	OTHR SERVICES - PHOTOCOPY	-	167	2,500	-	-	-	-	-
		410	CONSUMABLE SUPPLIES	3,238	2,502	9,892	-	-	5,900	5,900	5,900
		413	FOOD SUPPLIES	1,187	3,651	6,161	-	-	3,550	3,550	3,550
		433	AUDIO VISUAL	-	-	2,000	-	-	-	-	-
		451	CATERING FOOD SUPPLIES	-	353	1,500	-	-	-	-	-
		460	NONCONSUM ITEMS	1,765	-	2,500	-	-	500	500	500
		470	COMPUTER SOFTWR	-	-	-	-	-	500	500	500
640	DUES AND FEES	1,490	-	-	-	-	-	-	-		
Total Function 2240				421,651	19,053	264,862	-	-	85,901	85,901	85,901
Total Fund 100				421,651	19,053	264,862	-	-	85,901	85,901	85,901

FUNCTION BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2026 - 2027 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 2026 - 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-24	Actual 2024-25	Budgeted 2025-26	FTE 25-26	FTE 26-27	Proposed 2026-27	Approved 2026-27	Adopted 2026-27	
100	2310	137	EXTRA DUTY/HOURLY	3,395	1,855	-	-	-	-	-	-	
		151	CATERING EXTRA DUTY	2,141	1,808	5,000	-	-	1,000	1,000	1,000	
		210	PERS DISTRICT T1/T2	-	38	-	-	-	-	-	-	-
		212	PERS PICKUP 6%	332	211	-	-	-	60	60	60	60
		216	PERS DISTRICT OPSPR	1,386	880	-	-	-	248	248	248	248
		220	SOC SEC ADMIN	421	269	-	-	-	76	76	76	76
		231	WRKRS COMP	51	37	10	-	-	3	3	3	3
		232	UNEMPLOY COMP	22	4	-	-	-	1	1	1	1
		233	PAID FAMILY MED LEAVE INS	22	15	-	-	-	4	4	4	4
		324	RENTALS	3,729	3,479	5,000	-	-	-	-	-	-
		341	IN-DIST TRAVEL	-	-	300	-	-	300	300	300	300
		342	OUT-DIST TRAVEL	2,784	3,026	5,000	-	-	4,500	4,500	4,500	4,500
		354	ADVERTISING	1,564	3,346	-	-	-	-	-	-	-
		355	PRINTING BINDING	189	431	1,000	-	-	1,000	1,000	1,000	1,000
		381	AUDIT SERVICES	119,903	95,381	120,000	-	-	120,000	120,000	120,000	120,000
		382	LEGAL SERVICES	56,004	76,451	70,000	-	-	71,000	71,000	71,000	71,000
		385	MANAGEMENT SERVICES	-	-	50,000	-	-	-	-	-	-
		388	ELECTION	-	3,901	2,000	-	-	3,500	3,500	3,500	3,500
		389	OTHER NON-INSTR PROF/TECH	5,070	5,676	5,000	-	-	5,000	5,000	5,000	35,000
		390	OTH GEN PROF TECH SRVS	300	1,560	1,500	-	-	1,500	1,500	1,500	1,500
		410	CONSUMABLE SUPPLIES	1,058	1,205	500	-	-	500	500	500	500
		413	FOOD SUPPLIES	1,572	5,016	3,000	-	-	1,500	1,500	1,500	1,500
		460	NONCONSUM ITEMS	964	746	1,000	-	-	1,000	1,000	1,000	1,000
		470	COMPUTER SOFTWR	15,793	3,000	3,500	-	-	3,500	3,500	3,500	3,500
		480	COMPUTER HDW	1,589	-	4,500	-	-	-	-	-	-
		640	DUES AND FEES	3,552	13,708	15,000	-	-	15,000	15,000	15,000	15,000
651	LIABILITY INS	132,988	151,443	187,981	-	-	225,577	225,577	225,577	225,577		
653	PROPERTY INS PREM	121	138	172	-	-	200	200	200	200		

Functions by Account Code
Budget 2026 - 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-24	Actual 2024-25	Budgeted 2025-26	FTE 25-26	FTE 26-27	Proposed 2026-27	Approved 2026-27	Adopted 2026-27
100	2310	655	JUD/SETTLEMENT DISTRICT	2,649	-	-	-	-	-	-	-
		670	TAXES/LICENSES	1,513	1,513	1,500	-	-	2,000	2,000	2,000
	Total Function 2310			359,111	375,135	481,962	-	-	457,471	457,471	487,471
Total Fund 100				359,111	375,135	481,962	-	-	457,471	457,471	487,471

FUNCTION BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2026 - 2027 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 2026 - 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-24	Actual 2024-25	Budgeted 2025-26	FTE 25-26	FTE 26-27	Proposed 2026-27	Approved 2026-27	Adopted 2026-27
100	2321	112	CLASS SALARIES	47,676	52,685	58,078	1.0	1.0	59,010	59,010	59,010
		113	ADMINISTRATORS	221,529	228,174	228,175	1.0	1.0	255,000	255,000	255,000
		114	MGR CLASSIFIED	85,606	89,607	100,621	1.0	1.0	102,508	102,508	102,508
		133	STIPEND-TOP OF SCALE	1,637	1,719	2,019	-	-	2,050	2,050	2,050
		137	EXTRA DUTY/HOURLY	168	-	-	-	-	-	-	-
		151	CATERING EXTRA DUTY	1,576	4,415	7,500	-	-	6,000	6,000	6,000
		190	OTHER SALARIES	-	-	-	-	-	8,516	8,516	8,516
		210	PERS DISTRICT T1/T2	35,008	25,704	27,864	-	-	31,026	31,026	31,026
		212	PERS PICKUP 6%	21,582	22,700	23,226	-	-	26,093	26,093	26,093
		216	PERS DISTRICT OPSPR	58,592	71,613	77,778	-	-	80,521	80,521	80,521
		220	SOC SEC ADMIN	23,896	25,466	25,926	-	-	29,025	29,025	29,025
		231	WRKRS COMP	1,282	1,309	1,464	-	-	1,587	1,587	1,587
		232	UNEMPLOY COMP	1,171	754	387	-	-	435	435	435
		233	PAID FAMILY MED LEAVE INS	1,198	1,285	1,548	-	-	1,740	1,740	1,740
		240	MEDICAL	17,510	7,768	8,413	-	-	33,150	33,150	33,150
		241	VISION	1,216	895	912	-	-	1,846	1,846	1,846
		243	DENTAL	3,820	3,344	3,427	-	-	6,180	6,180	6,180
		244	HEALTH SAVINGS PLAN	463	463	463	-	-	463	463	463
		245	LIFE INSURANCE	670	670	5,170	-	-	5,770	5,770	5,770
		290	OTHER BENEFIT COSTS	27,553	28,383	29,197	-	-	21,539	21,539	21,539
		310	INST/PROF/TECH SERVICES	-	377	-	-	-	-	-	-
		321	CLEANING SERVICES	40	20	100	-	-	-	-	-
		324	RENTALS	4,917	8,321	5,000	-	-	5,000	5,000	5,000
		341	IN-DIST TRAVEL	84	203	1,000	-	-	1,000	1,000	1,000
		342	OUT-DIST TRAVEL	10,591	7,923	13,000	-	-	10,500	10,500	10,500
		351	TELEPHONE	-	2,783	1,500	-	-	1,500	1,500	1,500
		354	ADVERTISING	800	100	200	-	-	-	-	-
		390	OTH GEN PROF TECH SRVS	925	825	1,000	-	-	1,000	1,000	1,000
		392	OTHR SERVICES - PHOTOCOPY	323	390	200	-	-	200	200	200
		410	CONSUMABLE SUPPLIES	1,356	2,190	3,000	-	-	1,500	1,500	1,500
413	FOOD SUPPLIES	570	2,785	2,000	-	-	1,000	1,000	1,000		

Functions by Account Code
Budget 2026 - 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-24	Actual 2024-25	Budgeted 2025-26	FTE 25-26	FTE 26-27	Proposed 2026-27	Approved 2026-27	Adopted 2026-27
100	2321	440	PERIODICALS	416	418	400	-	-	400	400	400
		451	CATERING FOOD SUPPLIES	11,380	13,927	18,000	-	-	15,000	15,000	15,000
		460	NONCONSUM ITEMS	15,388	-	3,170	-	-	2,500	2,500	2,500
		470	COMPUTER SOFTWR	-	-	1,000	-	-	1,000	1,000	1,000
		480	COMPUTER HDW	-	-	5,000	-	-	5,000	5,000	5,000
		542	REPLACEMENT EQUIP	-	-	3,000	-	-	-	-	-
		640	DUES AND FEES	2,860	-	3,000	-	-	3,000	3,000	3,000
Total Function 2321				601,803	607,217	662,737	3.0	3.0	721,058	721,058	721,058
Total Fund 100				601,803	607,217	662,737	3.0	3.0	721,058	721,058	721,058

FUNCTION BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2026 - 2027 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:

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Functions by Account Code

Budget 2026 - 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-24	Actual 2024-25	Budgeted 2025-26	FTE 25-26	FTE 26-27	Proposed 2026-27	Approved 2026-27	Adopted 2026-27
100	2410	112	CLASS SALARIES	1,387,785	1,455,888	1,614,148	40.2	39.2	1,668,936	1,668,936	1,668,936
		113	ADMINISTRATORS	4,069,330	4,467,887	4,713,783	36.0	36.0	4,814,793	4,814,793	4,814,793
		122	SUB CLASSIFIED	4,668	2,740	2,010	-	-	3,079	3,079	3,079
		130	OVERTIME SALARY	471	659	500	-	-	-	-	-
		132	STIPEND-REMOTE LOCATION	-	10,000	10,000	-	-	10,000	10,000	10,000
		133	STIPEND-TOP OF SCALE	23,674	20,327	29,988	-	-	35,353	35,353	35,353
		137	EXTRA DUTY/HOURLY	3,818	11,303	14,988	-	-	5,434	5,434	5,434
		148	TAXABLE MEALS	-	11,947	-	-	-	-	-	-
		150	NEW HIRE LONGEVITY STIPEN	4,000	-	-	-	-	-	-	-
		151	CATERING EXTRA DUTY	-	167	-	-	-	-	-	-
		153	HOUSING STIPEND	-	19,250	25,800	-	-	18,000	18,000	18,000
		190	OTHER SALARIES	-	-	-	-	-	125,668	125,668	125,668
		210	PERS DISTRICT T1/T2	715,553	660,228	714,413	-	-	721,324	721,324	721,324
		212	PERS PICKUP 6%	324,450	351,493	376,660	-	-	390,634	390,634	390,634
		216	PERS DISTRICT OPSPR	715,403	885,116	1,026,918	-	-	1,028,660	1,028,660	1,028,660
		220	SOC SEC ADMIN	414,342	452,839	480,938	-	-	514,120	514,120	514,120
		231	WRKRS COMP	19,904	20,067	23,050	-	-	24,240	24,240	24,240
		232	UNEMPLOY COMP	17,830	11,741	6,278	-	-	6,715	6,715	6,715
		233	PAID FAMILY MED LEAVE INS	18,939	24,135	25,111	-	-	26,862	26,862	26,862
		240	MEDICAL	1,105,398	1,181,066	1,243,318	-	-	1,240,751	1,240,751	1,240,751
		241	VISION	31,763	32,288	33,077	-	-	33,306	33,306	33,306
		243	DENTAL	95,277	99,035	101,422	-	-	106,245	106,245	106,245
		244	HEALTH SAVINGS PLAN	2,913	3,619	3,865	-	-	6,194	6,194	6,194
		245	LIFE INSURANCE	11,774	12,798	31,181	-	-	32,201	32,201	32,201
		246	HRA (HLTH REIMBURSEMENT)	33,386	36,597	-	-	-	-	-	-
		270	POST RETIREMENT MEDICAL	7,548	3,223	-	-	-	-	-	-
		271	POST RETIREMNT VISION	44	13	-	-	-	-	-	-
		273	POST RETIREMNT DENTAL	22	46	-	-	-	-	-	-
		290	OTHER BENEFIT COSTS	32,958	34,358	34,564	-	-	34,836	34,836	34,836
		310	INST/PROF/TECH SERVICES	7,300	10,000	-	-	-	-	-	-
		311	INSTRUCTION SERVICES	-	2,151	11,000	-	-	3,000	3,000	3,000
		322	REPAIR & MAINT SERVICE	5,394	2,545	1,878	-	-	1,878	1,878	1,878

Functions by Account Code

Budget 2026 - 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-24	Actual 2024-25	Budgeted 2025-26	FTE 25-26	FTE 26-27	Proposed 2026-27	Approved 2026-27	Adopted 2026-27
100	2410	324	RENTALS	67,597	73,279	71,928	-	-	77,888	77,888	77,888
		341	IN-DIST TRAVEL	6,102	79,995	66,315	-	-	3,010	3,010	3,010
		342	OUT-DIST TRAVEL	33,985	46,537	137,914	-	-	118,340	118,340	118,340
		343	STUDENT OUT-DIST-TRVL	-	175	-	-	-	2,500	2,500	2,500
		344	ADMIN TRAVEL	1,560	-	-	-	-	-	-	-
		351	TELEPHONE	48,126	51,416	47,731	-	-	52,150	52,150	52,150
		353	POSTAGE	17,878	23,797	22,077	-	-	24,649	24,649	24,649
		359	OTHR COMMUNICATION SERV	-	-	1,500	-	-	-	-	-
		386	DATA PROCESSING SRVS	3,688	1,730	1,200	-	-	1,950	1,950	1,950
		390	OTH GEN PROF TECH SRVS	-	-	600	-	-	600	600	600
		392	OTHR SERVICES - PHOTOCOPY	47,386	44,535	40,140	-	-	39,147	39,147	39,147
		410	CONSUMABLE SUPPLIES	111,405	113,163	128,042	-	-	157,251	157,251	157,251
		413	FOOD SUPPLIES	32,552	39,061	32,119	-	-	30,600	30,600	30,600
		419	FUEL - TRANSPORTATION	-	-	100	-	-	-	-	-
		440	PERIODICALS	1,579	13	-	-	-	-	-	-
		460	NONCONSUM ITEMS	58,016	64,858	62,925	-	-	79,848	79,848	79,848
		470	COMPUTER SOFTWR	-	522	150	-	-	150	150	150
		480	COMPUTER HDW	826	7,613	3,061	-	-	2,900	2,900	2,900
		520	BLDG ACQUISITION/IMPRVMNT	-	-	671	-	-	1,000	1,000	1,000
		541	INITIAL ADDTL EQUIP	9,499	-	-	-	-	-	-	-
640	DUES AND FEES	32,278	37,875	36,506	-	-	9,999	9,999	9,999		
670	TAXES/LICENSES	606	-	625	-	-	750	750	750		
Total Function 2410				9,527,026	10,408,093	11,178,494	76.2	75.2	11,454,962	11,454,962	11,454,962
Total Fund 100				9,527,026	10,408,093	11,178,494	76.2	75.2	11,454,962	11,454,962	11,454,962

FUNCTION BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2026 - 2027 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 2026 - 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-24	Actual 2024-25	Budgeted 2025-26	FTE 25-26	FTE 26-27	Proposed 2026-27	Approved 2026-27	Adopted 2026-27
100	2520	112	CLASS SALARIES	301,077	302,958	334,356	5.0	5.0	343,616	343,616	343,616
		113	ADMINISTRATORS	143,386	153,742	158,147	1.0	1.0	163,144	163,144	163,144
		114	MGR CLASSIFIED	271,787	279,045	308,455	3.0	3.0	320,434	320,434	320,434
		133	STIPEND-TOP OF SCALE	-	1,620	5,078	-	-	5,195	5,195	5,195
		137	EXTRA DUTY/HOURLY	265	-	271	-	-	-	-	-
		151	CATERING EXTRA DUTY	-	497	1,000	-	-	1,500	1,500	1,500
		190	OTHER SALARIES	-	-	-	-	-	15,278	15,278	15,278
		210	PERS DISTRICT T1/T2	16,252	-	-	-	-	923	923	923
		212	PERS PICKUP 6%	42,855	41,522	46,974	-	-	51,166	51,166	51,166
		215	PY PERS RECONCIL.	6,210	4,469	10,000	-	-	-	-	-
		216	PERS DISTRICT OPSPR	164,181	173,215	207,624	-	-	211,009	211,009	211,009
		220	SOC SEC ADMIN	58,726	61,000	60,037	-	-	65,237	65,237	65,237
		230	OTHER REQ PAYROLL COSTS	373	-	-	-	-	-	-	-
		231	WRKRS COMP	2,816	2,511	2,947	-	-	3,169	3,169	3,169
		232	UNEMPLOY COMP	41,005	-46,465	783	-	-	853	853	853
		233	PAID FAMILY MED LEAVE INS	2,408	2,961	3,132	-	-	3,411	3,411	3,411
		240	MEDICAL	131,189	124,147	142,646	-	-	142,971	142,971	142,971
		241	VISION	4,891	4,802	4,851	-	-	4,542	4,542	4,542
		242	DISABILITY	29	-	-	-	-	-	-	-
		243	DENTAL	15,812	15,924	16,091	-	-	16,145	16,145	16,145
		244	HEALTH SAVINGS PLAN	533	556	606	-	-	-	-	-
		245	LIFE INSURANCE	1,303	1,303	3,373	-	-	3,373	3,373	3,373
		246	HRA (HLTH REIMBURSEMENT)	956	1,636	-	-	-	-	-	-
		290	OTHER BENEFIT COSTS	2,166	1,835	3,635	-	-	3,635	3,635	3,635
		318	PROF & IMPR NON-INSTR	2,000	-	4,000	-	-	1,000	1,000	1,000
		322	REPAIR & MAINT SERVICE	400	-	500	-	-	500	500	500
		324	RENTALS	3,419	6,833	8,700	-	-	8,500	8,500	8,500
		329	OTHER PROPERTY SERVICES	2,338	3,560	3,200	-	-	2,500	2,500	2,500
		341	IN-DIST TRAVEL	367	558	1,500	-	-	1,250	1,250	1,250
		342	OUT-DIST TRAVEL	11,802	8,177	10,500	-	-	10,500	10,500	10,500
		353	POSTAGE	8,733	9,761	11,000	-	-	9,000	9,000	9,000
		355	PRINTING BINDING	1,998	1,299	3,500	-	-	2,000	2,000	2,000

Functions by Account Code

Budget 2026 - 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-24	Actual 2024-25	Budgeted 2025-26	FTE 25-26	FTE 26-27	Proposed 2026-27	Approved 2026-27	Adopted 2026-27
100	2520	381	AUDIT SERVICES	-	1,720	-	-	-	-	-	-
		382	LEGAL SERVICES	11,422	8,496	11,243	-	-	10,000	10,000	10,000
		386	DATA PROCESSING SRVS	159,511	148,910	205,000	-	-	175,000	175,000	175,000
		387	STATISTICAL SERVICES	-	7,150	13,000	-	-	15,000	15,000	15,000
		389	OTHER NON-INSTR PROF/TECH	16,892	6,186	-	-	-	-	-	-
		390	OTH GEN PROF TECH SRVS	938	-	500	-	-	300	300	300
		392	OTHR SERVICES - PHOTOCOPY	561	1,296	2,500	-	-	1,000	1,000	1,000
		410	CONSUMABLE SUPPLIES	8,269	11,899	12,000	-	-	10,000	10,000	10,000
		413	FOOD SUPPLIES	2,794	2,424	3,500	-	-	3,500	3,500	3,500
		451	CATERING FOOD SUPPLIES	-	1,045	1,500	-	-	1,500	1,500	1,500
		460	NONCONSUM ITEMS	3,599	2,100	5,000	-	-	2,500	2,500	2,500
		480	COMPUTER HDW	223	-	-	-	-	-	-	-
		630	UNRECOVERABLE BAD DEBT	96,785	2,861	3,000	-	-	3,000	3,000	3,000
		640	DUES AND FEES	8,266	8,872	13,500	-	-	9,000	9,000	9,000
		641	BANK FEES AND CHARGES	963	650	1,000	-	-	1,000	1,000	1,000
		650	INSURANCE JUDGEMENTS	-	-	2,500	-	-	2,000	2,000	2,000
		Total Function 2520				1,549,502	1,361,073	1,627,148	9.0	9.0	1,624,650
Total Fund 100				1,549,502	1,361,073	1,627,148	9.0	9.0	1,624,650	1,624,650	1,624,650

FUNCTION BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2026 - 2027 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 2026 - 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-24	Actual 2024-25	Budgeted 2025-26	FTE 25-26	FTE 26-27	Proposed 2026-27	Approved 2026-27	Adopted 2026-27
100	2528	113	ADMINISTRATORS	152,750	160,479	-	-	-	-	-	-
		133	STIPEND-TOP OF SCALE	3,055	3,210	-	-	-	-	-	-
		137	EXTRA DUTY/HOURLY	-	-	4,000	-	-	6,077	6,077	6,077
		151	CATERING EXTRA DUTY	-	185	-	-	-	-	-	-
		210	PERS DISTRICT T1/T2	43,674	45,871	250	-	-	-	-	-
		212	PERS PICKUP 6%	9,402	834	200	-	-	365	365	365
		216	PERS DISTRICT OPSPR	-	46	750	-	-	1,510	1,510	1,510
		220	SOC SEC ADMIN	11,927	12,216	300	-	-	185	185	185
		231	WRKRS COMP	13,825	21,303	15,000	-	-	25,021	25,021	25,021
		232	UNEMPLOY COMP	495	323	20	-	-	6	6	6
		233	PAID FAMILY MED LEAVE INS	522	635	20	-	-	24	24	24
		240	MEDICAL	7,282	6,903	-	-	-	-	-	-
		241	VISION	225	196	-	-	-	-	-	-
		243	DENTAL	786	739	-	-	-	-	-	-
		245	LIFE INSURANCE	353	323	-	-	-	-	-	-
		246	HRA (HLTH REIMBURSEMENT)	956	976	-	-	-	-	-	-
		290	OTHER BENEFIT COSTS	900	900	-	-	-	-	-	-
		318	PROF & IMPR NON-INSTR	431	651	-	-	-	500	500	500
		322	REPAIR & MAINT SERVICE	551	159	1,500	-	-	1,500	1,500	1,500
		324	RENTALS	-	1,158	1,750	-	-	1,000	1,000	1,000
		341	IN-DIST TRAVEL	-	34	50	-	-	-	-	-
		342	OUT-DIST TRAVEL	4,031	1,027	4,000	-	-	4,000	4,000	4,000
		353	POSTAGE	-	5	-	-	-	-	-	-
		355	PRINTING BINDING	-	810	1,000	-	-	500	500	500
		389	OTHER NON-INSTR PROF/TECH	-	-	1,500	-	-	1,000	1,000	1,000
		390	OTH GEN PROF TECH SRVS	14,123	21,129	24,000	-	-	26,000	26,000	26,000
		392	OTHR SERVICES - PHOTOCOPY	327	133	500	-	-	200	200	200
		410	CONSUMABLE SUPPLIES	326	31,328	9,500	-	-	12,725	12,725	12,725
		413	FOOD SUPPLIES	48	329	400	-	-	500	500	500
		451	CATERING FOOD SUPPLIES	105	1,033	-	-	-	-	-	-

Functions by Account Code
Budget 2026 - 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-24	Actual 2024-25	Budgeted 2025-26	FTE 25-26	FTE 26-27	Proposed 2026-27	Approved 2026-27	Adopted 2026-27
100	2528	460	NONCONSUM ITEMS	34,179	19,310	20,500	-	-	22,000	22,000	22,000
		480	COMPUTER HDW	-	1,920	2,000	-	-	-	-	-
		520	BLDG ACQUISITION/IMPRVMT	-	-	14,000	-	-	5,000	5,000	5,000
		530	GROUNDS IMPROVEMENT	5,418	-	5,000	-	-	4,000	4,000	4,000
		541	INITIAL ADDTL EQUIP	-	42,744	2,500	-	-	-	-	-
		542	REPLACEMENT EQUIP	14,238	-	-	-	-	-	-	-
		640	DUES AND FEES	-56	320	450	-	-	72,785	72,785	72,785
		659	OTHR INS/JUDGEMENTS	-	5,000	-	-	-	-	-	-
		Total Function 2528		319,873	382,230	109,190	-	-	184,898	184,898	184,898
Total Fund 100				319,873	382,230	109,190	-	-	184,898	184,898	184,898

FUNCTION BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2026 - 2027 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:

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Functions by Account Code

Budget 2026 - 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-24	Actual 2024-25	Budgeted 2025-26	FTE 25-26	FTE 26-27	Proposed 2026-27	Approved 2026-27	Adopted 2026-27
100	2542	112	CLASS SALARIES	2,485,419	2,541,802	2,903,037	61.7	60.7	2,999,177	2,999,177	2,999,177
		119	SUMMER EMPLOYEES	7,070	7,228	45,000	-	-	-	-	-
		122	SUB CLASSIFIED	66,548	106,894	105,008	-	-	113,564	113,564	113,564
		130	OVERTIME SALARY	3,387	9,640	2,000	-	-	-	-	-
		132	STIPEND-REMOTE LOCATION	-	10,000	14,000	-	-	16,000	16,000	16,000
		137	EXTRA DUTY/HOURLY	11,906	32,875	49,983	-	-	18,232	18,232	18,232
		148	TAXABLE MEALS	-	-	14,000	-	-	9,450	9,450	9,450
		153	HOUSING STIPEND	-	15,700	15,800	-	-	15,000	15,000	15,000
		190	OTHER SALARIES	-	-	-	-	-	57,323	57,323	57,323
		210	PERS DISTRICT T1/T2	78,031	67,295	69,678	-	-	53,108	53,108	53,108
		212	PERS PICKUP 6%	144,204	146,311	179,936	-	-	189,948	189,948	189,948
		216	PERS DISTRICT OPSPR	532,266	552,098	733,099	-	-	754,939	754,939	754,939
		220	SOC SEC ADMIN	192,596	203,577	226,726	-	-	242,305	242,305	242,305
		231	WRKRS COMP	65,108	65,428	72,808	-	-	71,266	71,266	71,266
		232	UNEMPLOY COMP	8,360	5,251	2,999	-	-	3,229	3,229	3,229
		233	PAID FAMILY MED LEAVE INS	8,961	10,896	11,996	-	-	12,915	12,915	12,915
		240	MEDICAL	516,707	545,250	629,410	-	-	663,975	663,975	663,975
		241	VISION	15,848	16,880	18,345	-	-	18,010	18,010	18,010
		243	DENTAL	44,584	50,535	57,076	-	-	62,321	62,321	62,321
		322	REPAIR & MAINT SERVICE	38,389	114,553	94,560	-	-	21,307	21,307	21,307
		324	RENTALS	6,090	2,637	15,500	-	-	800	800	800
		325	ELECTRICITY	920,747	1,071,843	1,101,518	-	-	1,101,518	1,101,518	1,101,518
		326	BUILDING FUEL	445,775	419,841	510,805	-	-	510,805	510,805	510,805
		327	WATER & SEWAGE	232,813	302,442	356,858	-	-	356,858	356,858	356,858
		328	GARBAGE	255,514	314,123	292,400	-	-	291,210	291,210	291,210
		341	IN-DIST TRAVEL	190	19,860	40,250	-	-	850	850	850
		342	OUT-DIST TRAVEL	-	1,237	-	-	-	-	-	-
		351	TELEPHONE	31,242	19,230	20,332	-	-	16,150	16,150	16,150
		380	NON-INSTR PROF/TECH	298	-	-	-	-	-	-	-
		383	ARCH/ENG SERVICES	125,616	86,944	100,000	-	-	10,000	10,000	10,000
		390	OTH GEN PROF TECH SRVS	1,545	30,325	34,000	-	-	5,000	5,000	5,000
		410	CONSUMABLE SUPPLIES	219,964	257,252	232,087	-	-	205,250	205,250	205,250

Functions by Account Code

Budget 2026 - 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-24	Actual 2024-25	Budgeted 2025-26	FTE 25-26	FTE 26-27	Proposed 2026-27	Approved 2026-27	Adopted 2026-27
100	2542	412	VEHICLE SUPPLIES	81	25	-	-	-	-	-	-
		413	FOOD SUPPLIES	-	148	-	-	-	-	-	-
		460	NONCONSUM ITEMS	96,594	170,822	67,478	-	-	27,740	27,740	27,740
		470	COMPUTER SOFTWR	75	-	-	-	-	-	-	-
		499	WAREHOUSE OFFSET	10	34	-	-	-	-	-	-
		520	BLDG ACQUISITION/IMPRVMT	1,095,365	119,403	31,000	-	-	11,000	11,000	11,000
		530	GROUNDS IMPROVEMENT	-	-	-	-	-	5,000	5,000	5,000
		542	REPLACEMENT EQUIP	25,034	10,036	-	-	-	-	-	-
		640	DUES AND FEES	368	201	500	-	-	-	-	-
Total Function 2542				7,676,703	7,328,617	8,048,189	61.7	60.7	7,864,249	7,864,249	7,864,249
Total Fund 100				7,676,703	7,328,617	8,048,189	61.7	60.7	7,864,249	7,864,249	7,864,249

FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2026 - 2027 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 2026 - 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-24	Actual 2024-25	Budgeted 2025-26	FTE 25-26	FTE 26-27	Proposed 2026-27	Approved 2026-27	Adopted 2026-27
100	2543	119	SUMMER EMPLOYEES	-	-	36,000	-	-	-	-	-
		231	WRKRS COMP	-	-	130	-	-	-	-	-
		322	REPAIR & MAINT SERVICE	70,975	74,799	44,916	-	-	43,500	43,500	43,500
		324	RENTALS	7,621	11,819	20,200	-	-	10,200	10,200	10,200
		328	GARBAGE	261	614	1,000	-	-	1,000	1,000	1,000
		341	IN-DIST TRAVEL	-	-	200	-	-	200	200	200
		383	ARCH/ENG SERVICES	-	5,725	6,000	-	-	6,000	6,000	6,000
		390	OTH GEN PROF TECH SRVS	1,000	-	5,000	-	-	5,000	5,000	5,000
		410	CONSUMABLE SUPPLIES	28,161	34,913	53,189	-	-	52,964	52,964	52,964
		412	VEHICLE SUPPLIES	-	-	-	-	-	200	200	200
		419	FUEL - TRANSPORTATION	-	24	50	-	-	50	50	50
		460	NONCONSUM ITEMS	46,846	101,748	65,000	-	-	66,204	66,204	66,204
		520	BLDG ACQUISITION/IMPRVMT	5,000	25,675	50,000	-	-	50,000	50,000	50,000
		530	GROUNDS IMPROVEMENT	148,824	10,300	63,500	-	-	64,700	64,700	64,700
		542	REPLACEMENT EQUIP	500	20,225	20,664	-	-	20,994	20,994	20,994
		640	DUES AND FEES	807	193	1,000	-	-	650	650	650
670	TAXES/LICENSES	1,672	1,319	1,750	-	-	1,770	1,770	1,770		
Total Function 2543				311,667	287,353	368,599	-	-	323,432	323,432	323,432
Total Fund 100				311,667	287,353	368,599	-	-	323,432	323,432	323,432

FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2026 - 2027 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 2026 - 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-24	Actual 2024-25	Budgeted 2025-26	FTE 25-26	FTE 26-27	Proposed 2026-27	Approved 2026-27	Adopted 2026-27
100	2544	112	CLASS SALARIES	707,812	786,721	1,353,831	13.9	13.9	1,218,362	1,218,362	1,218,362
		114	MGR CLASSIFIED	208,522	230,127	233,112	2.0	2.0	237,153	237,153	237,153
		119	SUMMER EMPLOYEES	76,586	75,530	20,000	-	-	22,000	22,000	22,000
		122	SUB CLASSIFIED	-	5,278	8,200	-	-	816	816	816
		130	OVERTIME SALARY	381	248	500	-	-	-	-	-
		133	STIPEND-TOP OF SCALE	1,899	1,497	-	-	-	2,115	2,115	2,115
		137	EXTRA DUTY/HOURLY	2,955	12,749	21,974	-	-	1,573	1,573	1,573
		148	TAXABLE MEALS	-	284	-	-	-	4,200	4,200	4,200
		151	CATERING EXTRA DUTY	145	19	500	-	-	-	-	-
		190	OTHER SALARIES	-	-	-	-	-	28,224	28,224	28,224
		210	PERS DISTRICT T1/T2	50,209	61,062	76,626	-	-	46,114	46,114	46,114
		212	PERS PICKUP 6%	55,764	57,382	86,702	-	-	91,479	91,479	91,479
		216	PERS DISTRICT OPSPR	187,535	204,855	341,787	-	-	337,841	337,841	337,841
		220	SOC SEC ADMIN	75,974	84,512	117,450	-	-	116,180	116,180	116,180
		231	WRKRS COMP	22,808	24,155	34,549	-	-	33,569	33,569	33,569
		232	UNEMPLOY COMP	3,243	2,284	1,547	-	-	1,525	1,525	1,525
		233	PAID FAMILY MED LEAVE INS	3,167	4,490	6,187	-	-	6,099	6,099	6,099
		240	MEDICAL	297,952	294,288	316,323	-	-	316,951	316,951	316,951
		241	VISION	6,289	7,226	7,406	-	-	7,540	7,540	7,540
		243	DENTAL	23,067	23,877	24,156	-	-	24,838	24,838	24,838
		244	HEALTH SAVINGS PLAN	1,110	1,110	1,110	-	-	1,475	1,475	1,475
		245	LIFE INSURANCE	634	634	4,220	-	-	3,214	3,214	3,214
		270	POST RETIREMENT MEDICAL	-	1,291	15,803	-	-	-	-	-
		271	POST RETIREMNT VISION	-	48	587	-	-	-	-	-
		273	POST RETIREMNT DENTAL	-	90	1,104	-	-	-	-	-
		290	OTHER BENEFIT COSTS	8,650	9,550	10,500	-	-	12,956	12,956	12,956
		310	INST/PROF/TECH SERVICES	-	-	5,000	-	-	5,000	5,000	5,000
		322	REPAIR & MAINT SERVICE	99,117	120,310	105,000	-	-	105,000	105,000	105,000
		324	RENTALS	9,819	11,066	15,000	-	-	15,000	15,000	15,000
		325	ELECTRICITY	4,898	5,499	5,100	-	-	5,100	5,100	5,100
		326	BUILDING FUEL	1,955	2,235	3,000	-	-	3,000	3,000	3,000
		327	WATER & SEWAGE	103	108	2,000	-	-	2,000	2,000	2,000

Functions by Account Code

Budget 2026 - 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-24	Actual 2024-25	Budgeted 2025-26	FTE 25-26	FTE 26-27	Proposed 2026-27	Approved 2026-27	Adopted 2026-27
100	2544	328	GARBAGE	1,593	16,012	4,910	-	-	5,910	5,910	5,910
		329	OTHER PROPERTY SERVICES	-	100	2,000	-	-	2,000	2,000	2,000
		341	IN-DIST TRAVEL	6,193	5,229	5,000	-	-	5,000	5,000	5,000
		342	OUT-DIST TRAVEL	2,549	1,549	3,000	-	-	3,000	3,000	3,000
		350	COMMUNICATION	-	-	400	-	-	200	200	200
		351	TELEPHONE	1,803	2,240	2,600	-	-	2,400	2,400	2,400
		353	POSTAGE	138	111	250	-	-	250	250	250
		383	ARCH/ENG SERVICES	35,185	28,874	36,000	-	-	32,455	32,455	32,455
		389	OTHER NON-INSTR PROF/TECH	-	12	263	-	-	263	263	263
		390	OTH GEN PROF TECH SRVS	40,487	37,113	60,000	-	-	52,600	52,600	52,600
		392	OTHR SERVICES - PHOTOCOPY	505	1,023	500	-	-	600	600	600
		410	CONSUMABLE SUPPLIES	15,127	26,852	71,673	-	-	71,073	71,073	71,073
		412	VEHICLE SUPPLIES	13,795	6,890	6,500	-	-	6,500	6,500	6,500
		413	FOOD SUPPLIES	1,480	2,455	1,600	-	-	1,500	1,500	1,500
		417	TIRES	522	1,520	5,500	-	-	10,000	10,000	10,000
		419	FUEL - TRANSPORTATION	55,669	59,626	65,000	-	-	60,000	60,000	60,000
		451	CATERING FOOD SUPPLIES	431	425	450	-	-	450	450	450
		460	NONCONSUM ITEMS	224,281	163,673	140,683	-	-	140,683	140,683	140,683
		470	COMPUTER SOFTWR	60	-	4,100	-	-	7,545	7,545	7,545
		480	COMPUTER HDW	2,835	4,982	3,000	-	-	3,000	3,000	3,000
		520	BLDG ACQUISITION/IMPRVMT	37,456	-	85,000	-	-	81,000	81,000	81,000
		530	GROUNDS IMPROVEMENT	54,596	-	120,000	-	-	87,100	87,100	87,100
		540	DEPRECIABLE EQUIPMENT	-	12,450	5,000	-	-	5,000	5,000	5,000
541	INITIAL ADDTL EQUIP	12,239	626	40,000	-	-	40,000	40,000	40,000		
542	REPLACEMENT EQUIP	5,412	33,736	43,000	-	-	58,000	58,000	58,000		
640	DUES AND FEES	4,334	5,557	8,500	-	-	8,500	8,500	8,500		
641	BANK FEES AND CHARGES	3	-	-	-	-	-	-	-		

Functions by Account Code

Budget 2026 - 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-24	Actual 2024-25	Budgeted 2025-26	FTE 25-26	FTE 26-27	Proposed 2026-27	Approved 2026-27	Adopted 2026-27
100	2544	653	PROPERTY INS PREM	433,411	512,390	590,669	-	-	614,780	614,780	614,780
		670	TAXES/LICENSES	100	-	150	-	-	150	150	150
	Total Function 2544			2,800,795	2,951,970	4,125,021	15.9	15.9	3,949,281	3,949,281	3,949,281
Total Fund 100				2,800,795	2,951,970	4,125,021	15.9	15.9	3,949,281	3,949,281	3,949,281

FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2026 - 2027 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 2026 - 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-24	Actual 2024-25	Budgeted 2025-26	FTE 25-26	FTE 26-27	Proposed 2026-27	Approved 2026-27	Adopted 2026-27
100	2550	112	CLASS SALARIES	1,990,674	1,868,413	2,050,522	41.9	44.4	2,266,282	2,266,282	2,266,282
		114	MGR CLASSIFIED	143,480	202,671	215,245	2.0	2.0	220,761	220,761	220,761
		119	SUMMER EMPLOYEES	15,090	24,285	14,000	-	-	15,400	15,400	15,400
		122	SUB CLASSIFIED	64,515	79,714	105,003	-	-	130,185	130,185	130,185
		130	OVERTIME SALARY	59,550	118,684	100,000	-	-	-	-	-
		132	STIPEND-REMOTE LOCATION	-	12,844	13,344	-	-	10,427	10,427	10,427
		133	STIPEND-TOP OF SCALE	1,222	-	-	-	-	-	-	-
		136	EXTRA BUS TRIPS	303,417	286,158	249,991	-	-	274,978	274,978	284,978
		137	EXTRA DUTY/HOURLY	150,129	155,901	154,689	-	-	206,311	206,311	206,311
		138	STIPEND-COACHES	-	-	-	-	-	10,000	10,000	-
		148	TAXABLE MEALS	7,702	9,887	13,000	-	-	15,800	15,800	15,800
		150	NEW HIRE LONGEVITY STIPEN	2,000	-	-	-	-	-	-	-
		153	HOUSING STIPEND	-	11,500	18,000	-	-	18,000	18,000	18,000
		190	OTHER SALARIES	-	-	-	-	-	49,302	49,302	49,302
		210	PERS DISTRICT T1/T2	55,792	7,039	3,675	-	-	3,685	3,685	3,685
		212	PERS PICKUP 6%	143,117	151,707	163,086	-	-	189,339	189,339	189,339
		216	PERS DISTRICT OPSPR	571,824	634,111	725,769	-	-	796,393	796,393	796,393
		220	SOC SEC ADMIN	204,972	208,240	198,125	-	-	226,657	226,657	226,657
		231	WRKRS COMP	96,256	92,031	97,332	-	-	82,532	82,532	82,532
		232	UNEMPLOY COMP	9,021	5,059	2,749	-	-	3,219	3,219	3,219
		233	PAID FAMILY MED LEAVE INS	10,318	11,053	10,996	-	-	12,877	12,877	12,877
		240	MEDICAL	227,759	199,479	245,729	-	-	243,965	243,965	243,965
		241	VISION	20,515	17,734	18,671	-	-	19,450	19,450	19,450
		243	DENTAL	62,316	58,738	61,712	-	-	66,117	66,117	66,117
		244	HEALTH SAVINGS PLAN	488	936	936	-	-	2,664	2,664	2,664
		245	LIFE INSURANCE	396	634	3,904	-	-	4,594	4,594	4,594
		270	POST RETIREMENT MEDICAL	9,666	15,802	-	-	-	-	-	-
		271	POST RETIREMNT VISION	109	183	-	-	-	-	-	-
		273	POST RETIREMNT DENTAL	613	1,077	-	-	-	-	-	-
		290	OTHER BENEFIT COSTS	1,125	1,800	1,950	-	-	2,364	2,364	2,364
		322	REPAIR & MAINT SERVICE	44,877	45,072	45,000	-	-	45,000	45,000	45,000
		324	RENTALS	19,213	6,159	7,500	-	-	7,500	7,500	7,500

Functions by Account Code
Budget 2026 - 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-24	Actual 2024-25	Budgeted 2025-26	FTE 25-26	FTE 26-27	Proposed 2026-27	Approved 2026-27	Adopted 2026-27
100	2550	325	ELECTRICITY	18,210	20,801	21,000	-	-	21,000	21,000	21,000
		326	BUILDING FUEL	4,398	5,030	5,000	-	-	5,000	5,000	5,000
		327	WATER & SEWAGE	1,023	1,159	2,000	-	-	2,000	2,000	2,000
		328	GARBAGE	3,698	4,522	2,310	-	-	3,500	3,500	3,500
		331	REIMBUR STUDENT TRANS	17,928	8,715	12,000	-	-	10,500	10,500	10,500
		332	NONREIMB STUDENT TRANS	-5,078	-	-	-	-	-	-	-
		341	IN-DIST TRAVEL	6,510	4,486	5,000	-	-	5,000	5,000	5,000
		342	OUT-DIST TRAVEL	6,080	8,320	4,500	-	-	6,800	6,800	6,800
		343	STUDENT OUT-DIST-TRVL	17,787	17,267	13,000	-	-	13,500	13,500	13,500
		350	COMMUNICATION	-	-	-	-	-	500	500	500
		351	TELEPHONE	35,219	26,964	25,000	-	-	30,000	30,000	30,000
		353	POSTAGE	39	16	100	-	-	100	100	100
		354	ADVERTISING	305	-	1,500	-	-	1,500	1,500	1,500
		355	PRINTING BINDING	-	-	100	-	-	100	100	100
		359	OTHR COMMUNICATION SERV	9,239	10,871	15,000	-	-	15,000	15,000	15,000
		390	OTH GEN PROF TECH SRVS	40,322	40,004	40,000	-	-	40,000	40,000	40,000
		392	OTHR SERVICES - PHOTOCOPY	1,325	1,220	2,600	-	-	2,000	2,000	2,000
		410	CONSUMABLE SUPPLIES	16,838	16,263	32,000	-	-	25,000	25,000	25,000
		412	VEHICLE SUPPLIES	190,006	271,488	225,000	-	-	225,000	225,000	225,000
		413	FOOD SUPPLIES	4,274	3,950	3,000	-	-	4,000	4,000	4,000
		417	TIRES	35,089	54,012	51,500	-	-	50,000	50,000	50,000
		419	FUEL - TRANSPORTATION	448,529	417,408	369,560	-	-	400,000	400,000	400,000
		460	NONCONSUM ITEMS	18,783	25,946	15,000	-	-	15,000	15,000	15,000
		470	COMPUTER SOFTWR	40,410	38,682	100,000	-	-	100,000	100,000	100,000
		480	COMPUTER HDW	102,143	33,011	50,000	-	-	50,000	50,000	50,000
		530	GROUNDS IMPROVEMENT	69,837	-	-	-	-	35,000	35,000	35,000
		542	REPLACEMENT EQUIP	1,475,812	1,254,272	1,600,000	-	-	500,000	500,000	500,000
		640	DUES AND FEES	10,259	6,025	6,000	-	-	6,000	6,000	6,000
		651	LIABILITY INS	366,739	417,633	518,393	-	-	622,072	622,072	622,072
		653	PROPERTY INS PREM	335,314	376,355	431,424	-	-	525,298	525,298	525,298

Functions by Account Code

Budget 2026 - 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-24	Actual 2024-25	Budgeted 2025-26	FTE 25-26	FTE 26-27	Proposed 2026-27	Approved 2026-27	Adopted 2026-27
100	2550	659	OTHR INS/JUDGEMENTS	100	20,774	500	-	-	500	500	500
		670	TAXES/LICENSES	2,412	-	1,000	-	-	1,000	1,000	1,000
	Total Function 2550			7,489,702	7,312,104	8,073,417	43.9	46.4	7,639,172	7,639,172	7,639,172
Total Fund 100				7,489,702	7,312,104	8,073,417	43.9	46.4	7,639,172	7,639,172	7,639,172

FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2026 - 2027 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 2026 - 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-24	Actual 2024-25	Budgeted 2025-26	FTE 25-26	FTE 26-27	Proposed 2026-27	Approved 2026-27	Adopted 2026-27
100	2558	112	CLASS SALARIES	354,029	463,959	524,704	12.9	12.9	553,542	553,542	553,542
		119	SUMMER EMPLOYEES	28,632	20,674	27,000	-	-	29,700	29,700	29,700
		122	SUB CLASSIFIED	37,756	20,973	45,010	-	-	49,715	49,715	49,715
		130	OVERTIME SALARY	2,156	5,267	5,000	-	-	-	-	-
		132	STIPEND-REMOTE LOCATION	-	-	500	-	-	500	500	500
		136	EXTRA BUS TRIPS	1,735	903	1,509	-	-	1,521	1,521	1,521
		137	EXTRA DUTY/HOURLY	116,985	105,089	98,000	-	-	84,223	84,223	84,223
		148	TAXABLE MEALS	1,025	1,487	-	-	-	-	-	-
		153	HOUSING STIPEND	-	900	900	-	-	750	750	750
		190	OTHER SALARIES	-	-	-	-	-	11,057	11,057	11,057
		210	PERS DISTRICT T1/T2	38,905	33,003	16,709	-	-	25,806	25,806	25,806
		212	PERS PICKUP 6%	27,883	32,456	39,283	-	-	43,860	43,860	43,860
		216	PERS DISTRICT OPSPR	81,480	110,425	158,713	-	-	158,705	158,705	158,705
		220	SOC SEC ADMIN	39,761	45,373	45,302	-	-	50,216	50,216	50,216
		231	WRKRS COMP	12,517	14,366	12,885	-	-	13,855	13,855	13,855
		232	UNEMPLOY COMP	1,785	1,068	655	-	-	731	731	731
		233	PAID FAMILY MED LEAVE INS	2,057	2,471	2,619	-	-	2,924	2,924	2,924
		240	MEDICAL	71,867	83,732	106,411	-	-	106,093	106,093	106,093
		241	VISION	2,666	2,842	3,351	-	-	4,646	4,646	4,646
		243	DENTAL	7,386	11,191	12,938	-	-	16,046	16,046	16,046
		331	REIMBUR STUDENT TRANS	14,506	10,007	10,000	-	-	11,840	11,840	11,840
		341	IN-DIST TRAVEL	-	1,833	3,000	-	-	3,000	3,000	3,000
		343	STUDENT OUT-DIST-TRVL	30	-	-	-	-	-	-	-
		410	CONSUMABLE SUPPLIES	-	-	2,000	-	-	1,000	1,000	1,000
		412	VEHICLE SUPPLIES	100	-	3,500	-	-	3,500	3,500	3,500
460	NONCONSUM ITEMS	62	-	2,840	-	-	2,000	2,000	2,000		
480	COMPUTER HDW	-	-	2,000	-	-	2,000	2,000	2,000		
Total Function 2558				843,325	968,020	1,124,829	12.9	12.9	1,177,229	1,177,229	1,177,229
Total Fund 100				843,325	968,020	1,124,829	12.9	12.9	1,177,229	1,177,229	1,177,229

FUNCTION BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2026 - 2027 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 2026 - 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-24	Actual 2024-25	Budgeted 2025-26	FTE 25-26	FTE 26-27	Proposed 2026-27	Approved 2026-27	Adopted 2026-27	
100	2573	112	CLASS SALARIES	94,896	103,068	120,241	2.4	2.4	129,946	129,946	129,946	
		114	MGR CLASSIFIED	71,559	74,812	81,249	1.0	1.0	82,100	82,100	82,100	
		122	SUB CLASSIFIED	24,421	22,032	27,974	-	-	19,478	19,478	19,478	
		130	OVERTIME SALARY	-	18	-	-	-	-	-	-	-
		133	STIPEND-TOP OF SCALE	-	-	-	-	-	1,642	1,642	1,642	1,642
		137	EXTRA DUTY/HOURLY	123	1,202	2,035	-	-	-	-	-	-
		190	OTHER SALARIES	-	-	-	-	-	4,746	4,746	4,746	4,746
		212	PERS PICKUP 6%	11,445	12,052	13,717	-	-	14,329	14,329	14,329	14,329
		216	PERS DISTRICT OPSPR	47,743	50,275	60,630	-	-	59,321	59,321	59,321	59,321
		220	SOC SEC ADMIN	14,301	14,949	17,083	-	-	17,701	17,701	17,701	17,701
		231	WRKRS COMP	5,030	5,326	5,709	-	-	5,642	5,642	5,642	5,642
		232	UNEMPLOY COMP	622	400	229	-	-	239	239	239	239
		233	PAID FAMILY MED LEAVE INS	638	805	915	-	-	955	955	955	955
		240	MEDICAL	56,179	56,857	57,906	-	-	55,940	55,940	55,940	55,940
		241	VISION	1,703	1,741	1,792	-	-	1,652	1,652	1,652	1,652
		243	DENTAL	5,821	6,217	6,454	-	-	5,376	5,376	5,376	5,376
		244	HEALTH SAVINGS PLAN	-	-	-	-	-	494	494	494	494
		245	LIFE INSURANCE	317	317	1,607	-	-	1,607	1,607	1,607	1,607
		290	OTHER BENEFIT COSTS	-	-	900	-	-	900	900	900	900
		322	REPAIR & MAINT SERVICE	850	8,587	6,000	-	-	6,000	6,000	6,000	6,000
		324	RENTALS	-	1,029	1,300	-	-	1,500	1,500	1,500	1,500
		390	OTH GEN PROF TECH SRVS	675	912	200	-	-	200	200	200	200
		392	OTHR SERVICES - PHOTOCOPY	1,081	684	500	-	-	1,000	1,000	1,000	1,000
		410	CONSUMABLE SUPPLIES	6,083	8,043	4,500	-	-	5,500	5,500	5,500	5,500
		412	VEHICLE SUPPLIES	454	-	3,000	-	-	5,000	5,000	5,000	5,000
		413	FOOD SUPPLIES	-	313	-	-	-	-	-	-	-
		417	TIRES	3,094	-	2,000	-	-	2,000	2,000	2,000	2,000
		419	FUEL - TRANSPORTATION	4,758	3,887	4,400	-	-	3,000	3,000	3,000	3,000
		460	NONCONSUM ITEMS	3,412	409	4,000	-	-	3,000	3,000	3,000	3,000
		470	COMPUTER SOFTWR	-	-	1,000	-	-	-	-	-	-
		480	COMPUTER HDW	-	580	-	-	-	-	-	-	-

Functions by Account Code
Budget 2026 - 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-24	Actual 2024-25	Budgeted 2025-26	FTE 25-26	FTE 26-27	Proposed 2026-27	Approved 2026-27	Adopted 2026-27
100	2573	499	WAREHOUSE OFFSET	107,013	174,445	200,000	-	-	201,000	201,000	201,000
		542	REPLACEMENT EQUIP	27,866	11,966	201,500	-	-	5,000	5,000	5,000
		550	DEPREC TECH EQUIP	-	-	-	-	-	500	500	500
		640	DUES AND FEES	94	97	-	-	-	100	100	100
		Total Function 2573		490,177	561,023	826,840	3.4	3.4	635,868	635,868	635,868
Total Fund 100				490,177	561,023	826,840	3.4	3.4	635,868	635,868	635,868

FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2026 - 2027 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 2026 - 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-24	Actual 2024-25	Budgeted 2025-26	FTE 25-26	FTE 26-27	Proposed 2026-27	Approved 2026-27	Adopted 2026-27	
100	2574	112	CLASS SALARIES	80,597	77,234	90,202	1.5	1.5	86,664	86,664	86,664	
		130	OVERTIME SALARY	357	-	-	-	-	-	-	-	-
		137	EXTRA DUTY/HOURLY	22	-	-	-	-	-	-	-	-
		190	OTHER SALARIES	-	-	-	-	-	1,746	1,746	1,746	1,746
		212	PERS PICKUP 6%	4,245	4,531	4,872	-	-	5,305	5,305	5,305	5,305
		216	PERS DISTRICT OPSPR	17,708	18,901	21,535	-	-	21,961	21,961	21,961	21,961
		220	SOC SEC ADMIN	6,186	5,908	6,212	-	-	6,724	6,724	6,724	6,724
		231	WRKRS COMP	2,072	1,921	2,149	-	-	2,064	2,064	2,064	2,064
		232	UNEMPLOY COMP	261	153	81	-	-	88	88	88	88
		233	PAID FAMILY MED LEAVE INS	252	309	325	-	-	354	354	354	354
		240	MEDICAL	20,501	17,117	18,356	-	-	18,359	18,359	18,359	18,359
		241	VISION	542	539	535	-	-	540	540	540	540
		243	DENTAL	1,627	1,588	1,587	-	-	1,648	1,648	1,648	1,648
		322	REPAIR & MAINT SERVICE	-	-	3,000	-	-	3,000	3,000	3,000	3,000
		324	RENTALS	79,776	77,811	113,000	-	-	90,000	90,000	90,000	90,000
		355	PRINTING BINDING	-	-	10,000	-	-	10,000	10,000	10,000	10,000
		392	OTHR SERVICES - PHOTOCOPY	33,299	31,796	35,000	-	-	35,000	35,000	35,000	35,000
		410	CONSUMABLE SUPPLIES	59,604	54,193	60,000	-	-	60,000	60,000	60,000	60,000
460	NONCONSUM ITEMS	1,648	1,861	2,000	-	-	2,000	2,000	2,000	2,000		
Total Function 2574				308,697	293,862	368,853	1.5	1.5	345,452	345,452	345,452	
Total Fund 100				308,697	293,862	368,853	1.5	1.5	345,452	345,452	345,452	

FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2026 - 2027 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 2026 - 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-24	Actual 2024-25	Budgeted 2025-26	FTE 25-26	FTE 26-27	Proposed 2026-27	Approved 2026-27	Adopted 2026-27
100	2626	112	CLASS SALARIES	83,968	89,085	96,510	1.0	1.0	97,947	97,947	97,947
		190	OTHER SALARIES	-	-	-	-	-	2,037	2,037	2,037
		212	PERS PICKUP 6%	5,074	5,381	5,761	-	-	6,035	6,035	6,035
		216	PERS DISTRICT OPSPR	21,167	22,448	25,462	-	-	24,985	24,985	24,985
		220	SOC SEC ADMIN	6,454	6,838	7,345	-	-	7,648	7,648	7,648
		231	WRKRS COMP	304	300	351	-	-	378	378	378
		232	UNEMPLOY COMP	275	179	96	-	-	101	101	101
		233	PAID FAMILY MED LEAVE INS	282	359	384	-	-	402	402	402
		240	MEDICAL	14,084	14,489	9,853	-	-	7,863	7,863	7,863
		241	VISION	290	287	293	-	-	270	270	270
		243	DENTAL	1,452	1,569	1,608	-	-	858	858	858
		290	OTHER BENEFIT COSTS	600	600	600	-	-	600	600	600
		341	IN-DIST TRAVEL	225	523	750	-	-	300	300	300
		342	OUT-DIST TRAVEL	179	-	-	-	-	-	-	-
		470	COMPUTER SOFTWR	298	574	500	-	-	200	200	200
Total Function 2626				134,653	142,633	149,512	1.0	1.0	149,625	149,625	149,625
Total Fund 100				134,653	142,633	149,512	1.0	1.0	149,625	149,625	149,625

FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2026 - 2027 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 2026 - 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-24	Actual 2024-25	Budgeted 2025-26	FTE 25-26	FTE 26-27	Proposed 2026-27	Approved 2026-27	Adopted 2026-27
100	2633	112	CLASS SALARIES	31,605	33,529	36,672	0.5	0.5	38,178	38,178	38,178
		190	OTHER SALARIES	-	-	-	-	-	873	873	873
		212	PERS PICKUP 6%	1,896	2,012	2,155	-	-	2,343	2,343	2,343
		216	PERS DISTRICT OPSPR	7,911	8,392	9,526	-	-	9,700	9,700	9,700
		220	SOC SEC ADMIN	2,392	2,539	2,748	-	-	2,968	2,968	2,968
		231	WRKRS COMP	117	115	143	-	-	142	142	142
		232	UNEMPLOY COMP	103	67	36	-	-	39	39	39
		233	PAID FAMILY MED LEAVE INS	105	134	144	-	-	156	156	156
		240	MEDICAL	10,770	7,527	7,353	-	-	7,323	7,323	7,323
		241	VISION	411	275	253	-	-	256	256	256
		243	DENTAL	1,282	958	911	-	-	946	946	946
		341	IN-DIST TRAVEL	-	-	100	-	-	-	-	-
		470	COMPUTER SOFTWR	15,024	-	45,000	-	-	20,000	20,000	20,000
		Total Function 2633				71,616	55,548	105,041	0.5	0.5	82,925
Total Fund 100				71,616	55,548	105,041	0.5	0.5	82,925	82,925	82,925

FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2026 - 2027 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 2026 - 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-24	Actual 2024-25	Budgeted 2025-26	FTE 25-26	FTE 26-27	Proposed 2026-27	Approved 2026-27	Adopted 2026-27	
100	2641	112	CLASS SALARIES	73,341	64,957	70,091	1.0	1.0	71,386	71,386	71,386	
		113	ADMINISTRATORS	154,112	161,875	177,248	1.0	1.0	182,129	182,129	182,129	
		114	MGR CLASSIFIED	150,045	157,278	183,420	2.0	2.0	186,683	186,683	186,683	
		122	SUB CLASSIFIED	38	-	-	-	-	-	-	-	-
		133	STIPEND-TOP OF SCALE	4,687	4,924	5,524	-	-	5,653	5,653	5,653	
		137	EXTRA DUTY/HOURLY	-	4,257	-	-	-	3,146	3,146	3,146	
		151	CATERING EXTRA DUTY	321	561	1,500	-	-	500	500	500	
		190	OTHER SALARIES	-	-	-	-	-	9,110	9,110	9,110	
		210	PERS DISTRICT T1/T2	15,680	18,104	20,164	-	-	21,110	21,110	21,110	
		212	PERS PICKUP 6%	23,057	23,793	24,824	-	-	27,678	27,678	27,678	
		216	PERS DISTRICT OPSPR	82,103	82,998	91,716	-	-	95,875	95,875	95,875	
		220	SOC SEC ADMIN	29,622	30,706	32,494	-	-	36,034	36,034	36,034	
		231	WRKRS COMP	1,382	1,324	1,572	-	-	1,726	1,726	1,726	
		232	UNEMPLOY COMP	1,246	796	414	-	-	461	461	461	
		233	PAID FAMILY MED LEAVE INS	1,269	1,586	1,655	-	-	1,845	1,845	1,845	
		240	MEDICAL	85,337	85,711	91,860	-	-	97,771	97,771	97,771	
		241	VISION	1,705	1,646	1,676	-	-	2,264	2,264	2,264	
		243	DENTAL	5,985	5,899	6,046	-	-	6,279	6,279	6,279	
		244	HEALTH SAVINGS PLAN	-	-	-	-	-	1,178	1,178	1,178	
		245	LIFE INSURANCE	986	986	2,036	-	-	2,186	2,186	2,186	
		246	HRA (HLTH REIMBURSEMENT)	956	976	-	-	-	-	-	-	
		290	OTHER BENEFIT COSTS	2,700	2,700	2,760	-	-	2,868	2,868	2,868	
		324	RENTALS	735	223	2,050	-	-	1,200	1,200	1,200	
		341	IN-DIST TRAVEL	1,840	2,476	3,500	-	-	3,500	3,500	3,500	
		342	OUT-DIST TRAVEL	7,299	841	13,000	-	-	8,000	8,000	8,000	
		355	PRINTING BINDING	-	-	500	-	-	500	500	500	
		380	NON-INSTR PROF/TECH	-	588	7,500	-	-	-	-	-	
		382	LEGAL SERVICES	2,205	37,551	-	-	-	-	-	-	
		386	DATA PROCESSING SRVS	6,466	-	12,500	-	-	-	-	-	
		389	OTHER NON-INSTR PROF/TECH	70	110	500	-	-	-	-	-	
390	OTH GEN PROF TECH SRVS	38,477	39,834	12,000	-	-	60,300	60,300	60,300			

Functions by Account Code

Budget 2026 - 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-24	Actual 2024-25	Budgeted 2025-26	FTE 25-26	FTE 26-27	Proposed 2026-27	Approved 2026-27	Adopted 2026-27
100	2641	392	OTHR SERVICES - PHOTOCOPY	2,501	801	2,000	-	-	2,000	2,000	2,000
		410	CONSUMABLE SUPPLIES	3,862	3,991	3,500	-	-	3,500	3,500	3,500
		411	RETIREMENT AWARDS/PLQS	12,435	8,299	8,000	-	-	8,000	8,000	8,000
		413	FOOD SUPPLIES	943	774	1,500	-	-	-	-	-
		440	PERIODICALS	45	100	500	-	-	500	500	500
		451	CATERING FOOD SUPPLIES	604	-	1,000	-	-	500	500	500
		460	NONCONSUM ITEMS	4,698	4,179	5,000	-	-	5,000	5,000	5,000
		470	COMPUTER SOFTWR	-	135	-	-	-	-	-	-
		640	DUES AND FEES	508	450	800	-	-	800	800	800
Total Function 2641				717,260	751,431	788,850	4.0	4.0	849,682	849,682	849,682
Total Fund 100				717,260	751,431	788,850	4.0	4.0	849,682	849,682	849,682

FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2026 - 2027 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 2026 - 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-24	Actual 2024-25	Budgeted 2025-26	FTE 25-26	FTE 26-27	Proposed 2026-27	Approved 2026-27	Adopted 2026-27
100	2642	342	OUT-DIST TRAVEL	12,673	5,687	20,000	-	-	10,000	10,000	10,000
		354	ADVERTISING	4,950	17,584	14,000	-	-	14,000	14,000	14,000
		380	NON-INSTR PROF/TECH	21,077	20,387	22,000	-	-	22,000	22,000	22,000
		390	OTH GEN PROF TECH SRVS	10,913	8,355	12,000	-	-	12,000	12,000	12,000
		410	CONSUMABLE SUPPLIES	1,319	2,676	3,000	-	-	3,000	3,000	3,000
		413	FOOD SUPPLIES	-	207	-	-	-	-	-	-
		451	CATERING FOOD SUPPLIES	-	1,631	2,000	-	-	2,000	2,000	2,000
		460	NONCONSUM ITEMS	-	132	-	-	-	-	-	-
		640	DUES AND FEES	75	-	-	-	-	-	-	-
		Total Function 2642		51,007	56,658	73,000	-	-	63,000	63,000	63,000
Total Fund 100				51,007	56,658	73,000	-	-	63,000	63,000	63,000

FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2026 - 2027 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 2026 - 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-24	Actual 2024-25	Budgeted 2025-26	FTE 25-26	FTE 26-27	Proposed 2026-27	Approved 2026-27	Adopted 2026-27
100	2649	324	RENTALS	-	-	250	-	-	250	250	250
		410	CONSUMABLE SUPPLIES	7,061	5,411	9,616	-	-	9,616	9,616	9,616
	Total Function 2649			7,061	5,411	9,866	-	-	9,866	9,866	9,866
Total Fund 100				7,061	5,411	9,866	-	-	9,866	9,866	9,866

FUNCTION BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2026 - 2027 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 2026 - 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-24	Actual 2024-25	Budgeted 2025-26	FTE 25-26	FTE 26-27	Proposed 2026-27	Approved 2026-27	Adopted 2026-27	
100	2660	112	CLASS SALARIES	219,393	227,773	300,882	5.0	5.0	278,262	278,262	278,262	
		114	MGR CLASSIFIED	201,393	218,420	233,455	2.0	2.0	239,706	239,706	239,706	
		130	OVERTIME SALARY	1,055	-	-	-	-	-	-	-	-
		133	STIPEND-TOP OF SCALE	2,444	2,568	2,818	-	-	2,888	2,888	2,888	2,888
		137	EXTRA DUTY/HOURLY	10	-	-	-	-	-	-	-	-
		148	TAXABLE MEALS	-	-	-	-	-	600	600	600	600
		190	OTHER SALARIES	10,000	7,500	4,000	-	-	12,129	12,129	12,129	12,129
		210	PERS DISTRICT T1/T2	38,557	40,447	42,399	-	-	42,648	42,648	42,648	42,648
		212	PERS PICKUP 6%	25,866	26,916	28,857	-	-	32,123	32,123	32,123	32,123
		216	PERS DISTRICT OPSPR	73,277	75,960	89,687	-	-	95,182	95,182	95,182	95,182
		220	SOC SEC ADMIN	32,556	34,242	36,909	-	-	40,951	40,951	40,951	40,951
		231	WRKRS COMP	5,384	5,300	6,851	-	-	6,427	6,427	6,427	6,427
		232	UNEMPLOY COMP	1,407	890	481	-	-	535	535	535	535
		233	PAID FAMILY MED LEAVE INS	1,457	1,825	1,924	-	-	2,142	2,142	2,142	2,142
		240	MEDICAL	99,342	100,684	119,070	-	-	121,413	121,413	121,413	121,413
		241	VISION	2,493	2,424	2,531	-	-	3,074	3,074	3,074	3,074
		243	DENTAL	7,153	7,084	7,386	-	-	8,591	8,591	8,591	8,591
		244	HEALTH SAVINGS PLAN	-	-	-	-	-	638	638	638	638
		245	LIFE INSURANCE	634	634	2,164	-	-	2,194	2,194	2,194	2,194
		290	OTHER BENEFIT COSTS	-	-	1,800	-	-	1,800	1,800	1,800	1,800
		310	INST/PROF/TECH SERVICES	-	-	5,000	-	-	5,000	5,000	5,000	5,000
		316	DATA PROCESSING	-	-	500	-	-	500	500	500	500
		322	REPAIR & MAINT SERVICE	-	80	10,000	-	-	10,000	10,000	10,000	10,000
		324	RENTALS	-	-	5,000	-	-	500	500	500	500
		325	ELECTRICITY	9,813	13,806	13,000	-	-	10,000	10,000	10,000	10,000
		326	BUILDING FUEL	628	719	1,500	-	-	1,500	1,500	1,500	1,500
		327	WATER & SEWAGE	220	233	500	-	-	500	500	500	500
		328	GARBAGE	277	306	500	-	-	500	500	500	500
		341	IN-DIST TRAVEL	-	-	1,000	-	-	1,000	1,000	1,000	1,000
		342	OUT-DIST TRAVEL	3,781	3,567	5,000	-	-	5,000	5,000	5,000	5,000
		350	COMMUNICATION	-	-	400	-	-	-	-	-	-
351	TELEPHONE	130	134	2,000	-	-	1,500	1,500	1,500	1,500		

Functions by Account Code

Budget 2026 - 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-24	Actual 2024-25	Budgeted 2025-26	FTE 25-26	FTE 26-27	Proposed 2026-27	Approved 2026-27	Adopted 2026-27
100	2660	353	POSTAGE	11	103	50	-	-	50	50	50
		359	OTHR COMMUNICATION SERV	274,213	285,890	418,000	-	-	430,000	430,000	430,000
		374	OTHER TUITION	2,400	-	3,000	-	-	3,000	3,000	3,000
		380	NON-INSTR PROF/TECH	14,385	28,671	27,000	-	-	20,000	20,000	20,000
		383	ARCH/ENG SERVICES	225	-	-	-	-	-	-	-
		389	OTHER NON-INSTR PROF/TECH	-	-	1,000	-	-	500	500	500
		390	OTH GEN PROF TECH SRVS	1,624	13,460	20,000	-	-	15,000	15,000	15,000
		392	OTHR SERVICES - PHOTOCOPY	-	88	-	-	-	-	-	-
		410	CONSUMABLE SUPPLIES	6,734	18,674	20,000	-	-	10,000	10,000	10,000
		413	FOOD SUPPLIES	310	401	500	-	-	500	500	500
		460	NONCONSUM ITEMS	21,642	114,006	50,000	-	-	55,500	55,500	55,500
		470	COMPUTER SOFTWR	152,969	169,761	250,000	-	-	389,800	389,800	389,800
		480	COMPUTER HDW	196,767	72,426	150,000	-	-	75,000	75,000	75,000
		541	INITIAL ADDTL EQUIP	-	49,526	-	-	-	-	-	-
		542	REPLACEMENT EQUIP	247,846	-	100,000	-	-	50,000	50,000	50,000
		640	DUES AND FEES	10,788	1,275	500	-	-	500	500	500
		Total Function 2660				1,667,185	1,525,792	1,965,662	7.0	7.0	1,977,152
Total Fund 100				1,667,185	1,525,792	1,965,662	7.0	7.0	1,977,152	1,977,152	1,977,152

FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2026 - 2027 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:

Functions by Account Code
Budget 2026 - 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-24	Actual 2024-25	Budgeted 2025-26	FTE 25-26	FTE 26-27	Proposed 2026-27	Approved 2026-27	Adopted 2026-27
100	2680	137	EXTRA DUTY/HOURLY	-	-	3,000	-	-	3,000	3,000	3,000
		210	PERS DISTRICT T1/T2	-	-	150	-	-	-	-	-
		212	PERS PICKUP 6%	-	-	75	-	-	180	180	180
		216	PERS DISTRICT OPSPR	-	-	200	-	-	745	745	745
		220	SOC SEC ADMIN	-	-	100	-	-	230	230	230
		231	WRKRS COMP	-	-	10	-	-	10	10	10
		232	UNEMPLOY COMP	-	-	20	-	-	3	3	3
		233	PAID FAMILY MED LEAVE INS	-	-	20	-	-	12	12	12
		Total Function 2680		-	-	3,575	-	-	4,180	4,180	4,180
Total Fund 100				0	0	3,575	-	-	4,180	4,180	4,180

FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2026 - 2027 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 2026 - 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-24	Actual 2024-25	Budgeted 2025-26	FTE 25-26	FTE 26-27	Proposed 2026-27	Approved 2026-27	Adopted 2026-27
100	2700	116	SUPPL RETIRE STIPENDS	335,905	372,579	452,861	51.0	51.0	422,951	422,951	422,951
		220	SOC SEC ADMIN	21,402	24,215	35,420	-	-	33,205	33,205	33,205
		231	WRKRS COMP	260	308	1,030	-	-	-	-	-
		232	UNEMPLOY COMP	271	183	150	-	-	-	-	-
		233	PAID FAMILY MED LEAVE INS	298	393	250	-	-	-	-	-
		240	MEDICAL	-	9,751	12,141	-	-	10,605	10,605	10,605
		241	VISION	-	-48	-	-	-	265	265	265
		243	DENTAL	-	-90	-	-	-	567	567	567
		270	POST RETIREMENT MEDICAL	407,434	413,798	440,226	-	-	476,572	476,572	476,572
		271	POST RETIREMNT VISION	2,767	2,580	2,993	-	-	4,083	4,083	4,083
		273	POST RETIREMNT DENTAL	16,055	15,888	17,965	-	-	14,714	14,714	14,714
		290	OTHER BENEFIT COSTS	-	-	-	-	-	8,795	8,795	8,795
Total Function 2700				784,392	839,558	963,036	51.0	51.0	971,756	971,756	971,756
Total Fund 100				784,392	839,558	963,036	51.0	51.0	971,756	971,756	971,756

FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2026 - 2027 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 2026 - 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-24	Actual 2024-25	Budgeted 2025-26	FTE 25-26	FTE 26-27	Proposed 2026-27	Approved 2026-27	Adopted 2026-27	
100	3500	112	CLASS SALARIES	130,923	144,169	164,589	4.5	5.0	182,357	182,357	182,357	
		114	MGR CLASSIFIED	33,917	35,459	39,232	0.5	0.5	39,497	39,497	39,497	
		122	SUB CLASSIFIED	2,842	2,653	5,000	-	-	-	-	-	
		130	OVERTIME SALARY	-	2,190	-	-	-	-	-	-	-
		137	EXTRA DUTY/HOURLY	6,005	6,900	9,000	-	-	-	-	-	
		190	OTHER SALARIES	-	-	-	-	-	5,564	5,564	5,564	
		212	PERS PICKUP 6%	8,498	11,482	12,969	-	-	13,672	13,672	13,672	
		216	PERS DISTRICT OPSPR	35,450	47,900	53,484	-	-	56,603	56,603	56,603	
		220	SOC SEC ADMIN	12,769	14,196	16,035	-	-	17,409	17,409	17,409	
		231	WRKRS COMP	670	676	873	-	-	99	99	99	
		232	UNEMPLOY COMP	580	334	223	-	-	228	228	228	
		233	PAID FAMILY MED LEAVE INS	683	765	871	-	-	911	911	911	
		240	MEDICAL	38,105	33,808	36,006	-	-	37,001	37,001	37,001	
		241	VISION	2,450	2,255	2,300	-	-	2,323	2,323	2,323	
		243	DENTAL	6,810	6,384	6,542	-	-	6,736	6,736	6,736	
		245	LIFE INSURANCE	356	158	803	-	-	803	803	803	
		246	HRA (HLTH REIMBURSEMENT)	446	330	400	-	-	-	-	-	
		290	OTHER BENEFIT COSTS	-	-	450	-	-	450	450	450	
		321	CLEANING SERVICES	103	465	1,500	-	-	600	600	600	
		322	REPAIR & MAINT SERVICE	-	114	-	-	-	350	350	350	
		324	RENTALS	-	110	50	-	-	250	250	250	
		341	IN-DIST TRAVEL	5	-	-	-	-	-	-	-	
		342	OUT-DIST TRAVEL	-	-	2,750	-	-	-	-	-	
		392	OTHR SERVICES - PHOTOCOPY	-	-	300	-	-	-	-	-	
		410	CONSUMABLE SUPPLIES	4,059	4,783	4,000	-	-	3,500	3,500	3,500	
		413	FOOD SUPPLIES	75	105	550	-	-	500	500	500	
		460	NONCONSUM ITEMS	4,871	2,582	1,500	-	-	1,500	1,500	1,500	
Total Function 3500				289,617	317,818	359,427	5.0	5.5	370,353	370,353	370,353	
Total Fund 100				289,617	317,818	359,427	5.0	5.5	370,353	370,353	370,353	

FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2026 - 2027 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 2026 - 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-24	Actual 2024-25	Budgeted 2025-26	FTE 25-26	FTE 26-27	Proposed 2026-27	Approved 2026-27	Adopted 2026-27	
100	4150	112	CLASS SALARIES	212,961	2,756	-	-	-	-	-	-	
		210	PERS DISTRICT T1/T2	164	-	-	-	-	-	-	-	-
		212	PERS PICKUP 6%	12,727	165	-	-	-	-	-	-	-
		216	PERS DISTRICT OPSPR	52,943	690	-	-	-	-	-	-	-
		220	SOC SEC ADMIN	16,103	205	-	-	-	-	-	-	-
		231	WRKRS COMP	7,713	77	-	-	-	-	-	-	-
		232	UNEMPLOY COMP	685	8	-	-	-	-	-	-	-
		233	PAID FAMILY MED LEAVE INS	677	11	-	-	-	-	-	-	-
		322	REPAIR & MAINT SERVICE	855	-	-	-	-	-	-	-	-
		354	ADVERTISING	-487	-	-	-	-	-	-	-	-
		383	ARCH/ENG SERVICES	-23,217	-	-	-	-	-	-	-	-
		410	CONSUMABLE SUPPLIES	43	-	100	-	-	-	-	-	-
		460	NONCONSUM ITEMS	3,803	257	750	-	-	-	-	-	-
		520	BLDG ACQUISITION/IMPRVMNT	561,963	181	-	-	-	-	-	-	-
		530	GROUNDS IMPROVEMENT	169,127	-	-	-	-	-	-	-	-
620	INTEREST	33	-	-	-	-	-	-	-	-		
		Total Function 4150		1,016,091	4,351	850	-	-	-	-	-	
Total Fund 100				1,016,091	4,351	850	-	-	0	0	0	

FUNCTION BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2026 - 2027 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 2026 - 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-24	Actual 2024-25	Budgeted 2025-26	FTE 25-26	FTE 26-27	Proposed 2026-27	Approved 2026-27	Adopted 2026-27
100	5111	610	PRINCIPAL PAYMENTS	131,717	148,972	172,522	-	-	115,542	115,542	115,542
		621	INTEREST (EXCEPT BUS)	15,804	11,960	8,621	-	-	1,657	1,657	1,657
	Total Function 5111			147,521	160,932	181,143	-	-	117,198	117,198	117,198
Total Fund 100				147,521	160,932	181,143	-	-	117,198	117,198	117,198

FUNCTION BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2026 - 2027 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:

Functions by Account Code
Budget 2026 - 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-24	Actual 2024-25	Budgeted 2025-26	FTE 25-26	FTE 26-27	Proposed 2026-27	Approved 2026-27	Adopted 2026-27
100	5113	610	PRINCIPAL PAYMENTS	138,199	-	-	-	-	-	-	-
		622	INTEREST - BUS TRANSP	2,365	-	-	-	-	-	-	-
	Total Function 5113			140,564	-	-	-	-	-	-	-
Total Fund 100				140,564	0	0	-	-	0	0	0

FUNCTION BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2026 - 2027 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 2026 - 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-24	Actual 2024-25	Budgeted 2025-26	FTE 25-26	FTE 26-27	Proposed 2026-27	Approved 2026-27	Adopted 2026-27
100	5114	610	PRINCIPAL PAYMENTS	101,386	101,386	101,386	-	-	101,386	101,386	101,386
		641	BANK FEES AND CHARGES	3,549	3,042	3,500	-	-	2,028	2,028	2,028
	Total Function 5114			104,935	104,428	104,886	-	-	103,414	103,414	103,414
Total Fund 100				104,935	104,428	104,886	-	-	103,414	103,414	103,414

FUNCTION BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2026 - 2027 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 2026 - 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-24	Actual 2024-25	Budgeted 2025-26	FTE 25-26	FTE 26-27	Proposed 2026-27	Approved 2026-27	Adopted 2026-27
100	5115	610	PRINCIPAL PAYMENTS	135,000	135,000	140,000	-	-	150,000	150,000	150,000
		621	INTEREST (EXCEPT BUS)	73,463	69,411	64,013	-	-	58,412	58,412	58,412
	Total Function 5115			208,463	204,411	204,013	-	-	208,412	208,412	208,412
Total Fund 100				208,463	204,411	204,013	-	-	208,412	208,412	208,412

FUNCTION BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2026 - 2027 Budget

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

Function Description:

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

Special Notes:

Functions by Account Code

Budget 2026 - 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-24	Actual 2024-25	Budgeted 2025-26	FTE 25-26	FTE 26-27	Proposed 2026-27	Approved 2026-27	Adopted 2026-27
100	5116	610	PRINCIPAL PAYMENTS	159,758	161,687	163,640	-	-	-	-	-
		622	INTEREST - BUS TRANSP	5,360	3,431	1,479	-	-	-	-	-
	Total Function 5116			165,119	165,119	165,119	-	-	-	-	-
Total Fund 100				165,119	165,119	165,119	-	-	0	0	0

FUNCTION BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2026 - 2027 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 2026 - 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-24	Actual 2024-25	Budgeted 2025-26	FTE 25-26	FTE 26-27	Proposed 2026-27	Approved 2026-27	Adopted 2026-27
100	5117	610	PRINCIPAL PAYMENTS	175,000	180,000	190,000	-	-	195,000	195,000	195,000
		621	INTEREST (EXCEPT BUS)	127,600	120,600	113,400	-	-	105,800	105,800	105,800
	Total Function 5117			302,600	300,600	303,400	-	-	300,800	300,800	300,800
Total Fund 100			302,600	300,600	303,400	-	-	300,800	300,800	300,800	

FUNCTION BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2026 - 2027 Budget

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

Function Description:

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

Special Notes:

Functions by Account Code

Budget 2026 - 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-24	Actual 2024-25	Budgeted 2025-26	FTE 25-26	FTE 26-27	Proposed 2026-27	Approved 2026-27	Adopted 2026-27
100	5118	610	PRINCIPAL PAYMENTS	372,234	374,793	382,576	-	-	-	-	-
		622	INTEREST - BUS TRANSP	14,292	11,733	5,450	-	-	-	-	-
	Total Function 5118		386,526	386,526	388,026	-	-	-	-	-	
Total Fund 100			386,526	386,526	388,026	-	-	0	0	0	

FUNCTION BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2026 - 2027 Budget

5200 Transfer of Funds

Function Description:

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

Special Notes:

Functions by Account Code
Budget 2026 - 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-24	Actual 2024-25	Budgeted 2025-26	FTE 25-26	FTE 26-27	Proposed 2026-27	Approved 2026-27	Adopted 2026-27
100	5200	710	TRANSFERS OUT	14,324,653	5,424,859	3,845,602	-	-	3,060,025	3,060,025	3,261,873
	Total Function 5200			14,324,653	5,424,859	3,845,602	-	-	3,060,025	3,060,025	3,261,873
Total Fund 100				14,324,653	5,424,859	3,845,602	-	-	3,060,025	3,060,025	3,261,873

FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2026 - 2027 Budget

6000 Contingencies (for budget only)

Function Description:

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

Special Notes:

Functions by Account Code
Budget 2026 - 2027

Fund	Function	Acct	Acct Title	Actual 2023-24	Actual 2024-25	Budgeted 2025-26	FTE 25-26	FTE 26-27	Proposed 2026-27	Approved 2026-27	Adopted 2026-27
100	6000	810	CONTINGENCY	10,379,329	8,206,857	4,655,255	-	-	4,849,499	4,849,499	4,591,236
	Total Function 6000			10,379,329	8,206,857	4,655,255	-	-	4,849,499	4,849,499	4,591,236
Total Fund 100				10,379,329	8,206,857	4,655,255	-	-	4,849,499	4,849,499	4,591,236

FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2026 - 2027 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:

Functions by Account Code

Budget 2026 - 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-24	Actual 2024-25	Budgeted 2025-26	FTE 25-26	FTE 26-27	Proposed 2026-27	Approved 2026-27	Adopted 2026-27
100	7000	820	RESERVED FOR NEXT YEAR	-	-	1,000,000	-	-	1,000,000	1,000,000	1,000,000
Total Function 7000				-	-	1,000,000	-	-	1,000,000	1,000,000	1,000,000
Total Fund 100				0	0	1,000,000	-	-	1,000,000	1,000,000	1,000,000
TOTAL				120,742,604	111,824,953	119,071,107	838.9	833.5	121,245,822	121,245,822	121,219,407



Special Revenue Funds

Revenue Budget
July 1, 2026 to June 30, 2027
Special Revenue Funds

1000 - Revenue from Local Sources

Rev Acct	Rev Acct Title	Budget Unit	Actual 2023-24	Actual 2024-25	Budgeted 2025-26	Proposed 2026-27	Approved 2026-27	Adopted 2026-27
R1130	CONSTRUCTION EXCISE TAX	286	380,154	327,090	300,000	330,000	330,000	330,000
R1130			380,154	327,090	300,000	330,000	330,000	330,000
R1190	PNLTY/INT ON TAXES	286	992	-	5,000	-	-	-
R1190			992	-	5,000	-	-	-
R1510	INTEREST ON INVESTMENTS	256	1,314	-	-	-	-	-
		268	615	643	557	55	55	55
		269	2,324	2,440	1,970	1,939	1,939	1,939
		285	12,574	12,893	12,500	-	-	-
		286	67,001	48,973	50,500	-	-	-
		291	114	67	60	60	60	60
		297	218	79	-	-	-	-
R1510			84,160	65,096	65,588	2,054	2,054	2,054
R1610	DAILY SALES-REIMB PRGRMS	275	35,106	28,576	25,000	25,000	25,000	25,000
R1610			35,106	28,576	25,000	25,000	25,000	25,000
R1700	EXTRACURRICULAR ACTIVITIE	280	998,257	1,029,314	1,406,525	726,370	726,370	726,370
		281	385,020	528,774	470,000	1,109,487	1,109,487	1,109,487
R1700			1,383,277	1,558,088	1,876,525	1,835,857	1,835,857	1,835,857
R1920	CONTR/DON PRIVATE SOURCES	211	5,576	-	-	-	-	-
		271	8,000	-	8,000	-	-	-
		272	6,700	7,035	5,000	5,000	5,000	5,000
		275	-	10,180	15,000	10,000	10,000	10,000
		278	104,802	78,479	90,749	20,000	20,000	20,000
		284	10,000	-	-	-	-	-
		285	231,099	261,081	273,974	264,860	264,860	264,860
R1920			366,177	356,776	392,723	299,860	299,860	299,860
R1940	SVCS OTH LOCAL EDUCA AGEN	259	20,600	14,400	-	-	-	-
		293	-	-	77,000	-	-	-
R1940			20,600	14,400	77,000	-	-	-
R1960	RECOV PRIOR YRS EXP	275	-	-	5,000	5,000	5,000	5,000
R1960			-	-	5,000	5,000	5,000	5,000

**Revenue Budget
July 1, 2026 to June 30, 2027
Special Revenue Funds**

Rev Acct	Rev Acct Title	Budget Unit	Actual 2023-24	Actual 2024-25	Budgeted 2025-26	Proposed 2026-27	Approved 2026-27	Adopted 2026-27
R1990	MISCELLANEOUS	278	-	750	-	-	-	-
R1990			-	750	-	-	-	-
R1992	MEDICAID ADMIN CLAIMING	248	-	3,196	83,949	45,499	45,499	45,499
R1992			-	3,196	83,949	45,499	45,499	45,499
1000 - Revenue from Local Sources			2,270,467	2,353,972	2,830,785	2,543,270	2,543,270	2,543,270

3000 - Revenue From State Sources

Rev Acct	Rev Acct Title	Budget Unit	Actual 2023-24	Actual 2024-25	Budgeted 2025-26	Proposed 2026-27	Approved 2026-27	Adopted 2026-27
R3100	FOOD SERVICES	275	586,378	277,462	75,000	75,000	75,000	75,000
R3100			586,378	277,462	75,000	75,000	75,000	75,000
R3102	SSF-LUNCH MATCH	275	38,487	38,070	-	-	-	-
R3102			38,487	38,070	-	-	-	-
R3222	SSF TRANSP EQUIP	299	475,000	-	884,000	721,000	721,000	721,000
R3222			475,000	-	884,000	721,000	721,000	721,000
R3299	RESTR GRANTS OTHER	204	-	68,662	-	-	-	-
		206	-	-	-	11,850	11,850	11,850
		207	2,393	-	-	-	-	-
		210	-	-	-	189,055	189,055	189,055
		214	14,566	44,155	-	-	-	-
		219	21,174	21,006	25,400	21,006	21,006	21,006
		221	-	190,754	199,333	-	-	-
		231	-	121,427	181,366	-	-	-
		232	292,093	1,377,298	1,830,610	873,000	873,000	873,000
		240	119,705	-	-	-	-	-
		248	-	-	-	204,501	204,501	204,501
		249	-	-	25,000	50,525	50,525	50,525
		251	7,307,979	7,618,709	7,364,300	7,664,883	7,664,883	7,664,883
		252	1,901,527	2,019,094	1,959,926	2,039,923	2,039,923	2,039,923
		256	61,829	-	-	-	-	-
		266	65,961	100,000	36,094	36,000	36,000	36,000
		274	280,101	230,500	188,213	190,000	190,000	190,000
		278	10,000	-	-	-	-	-

**Revenue Budget
July 1, 2026 to June 30, 2027
Special Revenue Funds**

Rev Acct	Rev Acct Title	Budget Unit	Actual 2023-24	Actual 2024-25	Budgeted 2025-26	Proposed 2026-27	Approved 2026-27	Adopted 2026-27
R3299	RESTR GRANTS OTHER	282	50,516	3,159	32,368	13,508	13,508	13,508
		283	72,444	70,405	-	-	-	-
		288	91,481	84,801	-	-	-	-
		293	60,280	57,280	-	-	-	-
		294	180,418	222,968	301,500	301,000	301,000	301,000
		297	1,352,430	2,162,159	2,194,315	-	-	-
R3299			11,884,896	14,392,377	14,338,425	11,595,251	11,595,251	11,595,251
R3940	SMILE	262	4,335	2,943	2,500	2,500	2,500	2,500
R3940			4,335	2,943	2,500	2,500	2,500	2,500
R3990	MISC STATE FUNDS	224	123,365	67,388	200,667	-	-	-
		225	182,612	143,779	-	-	-	-
		228	203,234	979,248	405,597	654,396	654,396	654,396
		264	199,739	300,261	-	-	-	-
		265	54,153	92,393	63,250	63,250	63,250	63,250
		278	-	8,500	-	-	-	-
		292	447,444	447,444	423,439	423,440	423,440	423,440
R3990			1,210,547	2,039,012	1,092,953	1,141,086	1,141,086	1,141,086
3000 - Revenue From State Sources			14,199,643	16,749,865	16,392,877	13,534,837	13,534,837	13,534,837

4000 - Revenue From Federal Sources

Rev Acct	Rev Acct Title	Budget Unit	Actual 2023-24	Actual 2024-25	Budgeted 2025-26	Proposed 2026-27	Approved 2026-27	Adopted 2026-27
R4300	RESTRICT REV FED GOV	233	125,632	132,125	143,833	148,833	148,833	148,833
		253	83,169	2,431	-	-	-	-
R4300			208,801	134,556	143,833	148,833	148,833	148,833
R4500	RESTR REV FED GOV TO STAT	202	2,586,922	2,811,664	3,464,342	3,107,896	3,107,896	3,107,896
		205	254,765	197,757	157,144	140,054	140,054	140,054
		208	64,760	49,091	115,134	68,479	68,479	68,479
		209	157,310	89,318	107,742	112,596	112,596	112,596
		212	1,824,212	1,693,321	1,609,213	1,609,213	1,609,213	1,609,213
		216	10,000	-	-	-	-	-
		217	1,648	-	-	-	-	-
		220	43,902	25,360	66,979	46,534	46,534	46,534

**Revenue Budget
July 1, 2026 to June 30, 2027
Special Revenue Funds**

Rev Acct	Rev Acct Title	Budget Unit	Actual 2023-24	Actual 2024-25	Budgeted 2025-26	Proposed 2026-27	Approved 2026-27	Adopted 2026-27
R4500	RESTR REV FED GOV TO STAT	221	-	-	-	100,000	100,000	100,000
		224	-	-	-	100,000	100,000	100,000
		226	358	-	-	-	-	-
		227	243,869	158,815	329,378	345,469	345,469	345,469
		234	73,831	88,268	136,809	149,207	149,207	149,207
		236	107,635	87,763	12,792	-	-	-
		239	25,222	5,162	13,594	7,171	7,171	7,171
		241	91,797	121,742	73,230	105,220	105,220	105,220
		244	140,705	158,389	138,094	139,614	139,614	139,614
		245	318,936	309,376	367,557	279,977	279,977	279,977
		247	182,888	236,042	-	-	-	-
		254	1,244,131	-	-	-	-	-
		256	6,957,196	5,763	-	-	-	-
		260	24,132	29,368	-	-	-	-
		270	104,612	32,726	-	-	-	-
		275	410	3,460	3,000	5,000	5,000	5,000
		293	-	-	-	92,541	92,541	92,541
		295	32,618	-	-	-	-	-
296	58,917	25,278	-	-	-	-		
R4500			14,550,777	6,128,663	6,595,008	6,408,971	6,408,971	6,408,971
R4505	SCHOOL LUNCH CLAIM	275	3,722,032	4,492,807	4,702,108	4,700,000	4,700,000	4,700,000
R4505			3,722,032	4,492,807	4,702,108	4,700,000	4,700,000	4,700,000
R4910	COMMODITIES FMV	275	289,710	355,806	333,219	371,632	371,632	371,632
R4910			289,710	355,806	333,219	371,632	371,632	371,632
4000 - Revenue From Federal Sources			18,771,319	11,111,831	11,774,167	11,629,436	11,629,436	11,629,436

5000 - Revenue From Other Sources

Rev Acct	Rev Acct Title	Budget Unit	Actual 2023-24	Actual 2024-25	Budgeted 2025-26	Proposed 2026-27	Approved 2026-27	Adopted 2026-27
R5200	INTERFUND TRANSFERS	204	-	27,037	-	-	-	-
		206	-	-	-	4,582	4,582	4,582
		212	-	723,088	183,438	208,114	208,114	208,114
		245	-	-	-	36,959	36,959	36,959

**Revenue Budget
July 1, 2026 to June 30, 2027
Special Revenue Funds**

Rev Acct	Rev Acct Title	Budget Unit	Actual 2023-24	Actual 2024-25	Budgeted 2025-26	Proposed 2026-27	Approved 2026-27	Adopted 2026-27
R5200	INTERFUND TRANSFERS	252	-	-	166,315	-	-	-
		262	-	2,102	2,318	2,259	2,259	2,259
		273	30,680	51,904	64,203	84,353	84,353	84,353
		275	-	1,226,503	866,115	505,834	505,834	505,834
R5200		30,680	2,030,633	1,282,390	842,101	842,101	842,101	
R5400	RESOURCES BEG FUND BAL	208	0	-	-	-	-	-
		242	153,740	133,241	111,741	91,741	91,741	91,741
		247	0	-	-	-	-	-
		256	0	-	-	-	-	-
		259	7,906	11,292	12,937	-	-	-
		268	14,604	14,878	15,521	15,574	15,574	15,574
		269	54,772	57,099	55,037	55,037	55,037	55,037
		271	30,410	34,264	33,979	33,979	33,979	33,979
		272	7,424	8,100	11,765	11,123	11,123	11,123
		273	66,448	48,096	35,797	35,647	35,647	35,647
		274	0	-	-	-	-	-
		275	520,019	-439,638	102,047	505,390	505,390	505,390
		276	26,234	26,234	26,234	26,234	26,234	26,234
		278	94,696	113,422	81,360	146,233	146,233	146,233
		280	1,142,341	1,198,432	1,212,601	1,798,806	1,798,806	1,798,806
		281	288,239	309,553	334,887	469,061	469,061	469,061
		283	0	-	-	-	-	-
		284	60,727	52,964	47,007	47,007	47,007	47,007
		285	181,912	181,912	-	263,492	263,492	263,492
		286	1,893,641	1,548,041	866,739	962,000	962,000	962,000
287	3,877	3,877	3,877	3,877	3,877	3,877		
291	4,157	1,557	1,624	1,681	1,681	1,681		
292	504,416	447,444	624,176	624,176	624,176	624,176		
293	0	-	-	-	-	-		
297	25,000	-210,867	61,181	79,344	79,344	79,344		
R5400		5,080,561	3,539,901	3,638,511	5,170,402	5,170,402	5,170,402	
5000 - Revenue From Other Sources		5,111,241	5,570,534	4,920,901	6,012,503	6,012,503	6,012,503	
Grand Total		40,352,670	35,786,202	35,918,731	33,720,046	33,720,046	33,720,046	

Functions Overview
July 1, 2026 to June 30, 2027

Fund	Fund / Title	Actual 2023-24	Actual 2024-25	Budgeted 2025-26	FTE 25-26	FTE 26-27	Proposed 2026-27	Approved 2026-27	Adopted 2026-27
202	1111 - Primary Prog (K-6)	206,319	73,479	154,336	-	-	-	-	-
	1272 - Title I	2,115,591	2,398,809	2,655,800	26.90	21.80	2,410,483	2,410,483	2,410,483
	2110 - Attendance Social Work	4,558	67,612	-	-	-	-	-	-
	2119 - Other Homeless	11,225	-	-	-	-	-	-	-
	2190 - Student Service Direction	4,543	-	-	-	-	-	-	-
	2210 - Improvement of Instruction	1,505	-	-	-	-	-	-	-
	2240 - Instructional Staff Development	140,436	160,550	484,798	-	-	560,592	560,592	560,592
	2520 - Fiscal Services	86,392	102,609	159,654	-	-	121,821	121,821	121,821
	3390 - Parent Involvement	16,354	8,607	9,753	-	-	15,000	15,000	15,000
202		2,586,922	2,811,664	3,464,342	26.90	21.80	3,107,896	3,107,896	3,107,896
204	1250 - Resource Rooms	-	95,700	-	-	-	-	-	-
204		-	95,700	-	-	-	-	-	-
205	1111 - Primary Prog (K-6)	36,129	26,655	46,500	-	-	22,560	22,560	22,560
	1113 - Elem X-Curr	-	3,919	-	-	-	-	-	-
	1121 - Mi/Jr High Prog (7-8)	9,948	17,969	32,000	-	-	35,321	35,321	35,321
	1131 - High Schl Prog (9-12)	15,027	-	27,500	-	-	-	-	-
	1283 - Falcon Heights Academy	52,435	24,972	15,000	-	-	35,000	35,000	35,000
	2110 - Attendance Social Work	-	4,502	-	-	-	-	-	-
	2211 - Curriculum Direction	14,995	-	-	-	-	-	-	-
	2240 - Instructional Staff Development	115,597	111,820	30,063	-	-	35,710	35,710	35,710
	2410 - Office of the Principal	3,130	-	-	-	-	-	-	-
	2520 - Fiscal Services	7,505	7,919	6,081	-	-	-	-	-
	3390 - Parent Involvement	-	-	-	-	-	11,463	11,463	11,463
205		254,765	197,757	157,144	-	-	140,054	140,054	140,054
206	1131 - High Schl Prog (9-12)	-	-	-	-	-	16,432	16,432	16,432
206		-	-	-	-	-	16,432	16,432	16,432

Functions Overview
July 1, 2026 to June 30, 2027

Fund	Fund / Title	Actual 2023-24	Actual 2024-25	Budgeted 2025-26	FTE 25-26	FTE 26-27	Proposed 2026-27	Approved 2026-27	Adopted 2026-27
207	2211 - Curriculum Direction	2,393	-	-	-	-	-	-	-
	207	2,393	-	-	-	-	-	-	-
208	1293 - Migrant Ed	49,622	44,827	115,134	-	-	68,479	68,479	68,479
	2550 - Student Transportation	15,138	4,264	-	-	-	-	-	-
	208	64,760	49,091	115,134	-	-	68,479	68,479	68,479
209	1293 - Migrant Ed	4,727	68,742	97,495	-	-	112,596	112,596	112,596
	1460 - SPED Summer Programs	146,392	6,950	3,429	-	-	-	-	-
	2550 - Student Transportation	6,191	13,626	6,817	-	-	-	-	-
	209	157,310	89,318	107,742	-	-	112,596	112,596	112,596
210	1111 - Primary Prog (K-6)	-	-	-	-	1.43	189,055	189,055	189,055
	210	-	-	-	-	1.43	189,055	189,055	189,055
211	1293 - Migrant Ed	5,576	-	-	-	-	-	-	-
	211	5,576	-	-	-	-	-	-	-
212	1250 - Resource Rooms	1,487,163	2,152,761	1,730,375	14.00	14.00	1,817,327	1,817,327	1,817,327
	2190 - Student Service Direction	270,512	195,831	-	-	-	-	-	-
	2520 - Fiscal Services	66,537	67,818	62,277	-	-	-	-	-
	212	1,824,212	2,416,409	1,792,651	14.00	14.00	1,817,327	1,817,327	1,817,327
214	2240 - Instructional Staff Development	14,222	42,531	-	-	-	-	-	-
	2520 - Fiscal Services	344	1,625	-	-	-	-	-	-
	214	14,566	44,155	-	-	-	-	-	-
216	2220 - Education Media Services	10,000	-	-	-	-	-	-	-
	216	10,000	-	-	-	-	-	-	-
217	1250 - Resource Rooms	1,648	-	-	-	-	-	-	-
	217	1,648	-	-	-	-	-	-	-
219	2211 - Curriculum Direction	21,173	21,006	25,400	-	-	21,006	21,006	21,006
	2520 - Fiscal Services	1	-	-	-	-	-	-	-
	219	21,174	21,006	25,400	-	-	21,006	21,006	21,006
220	1291 - Eng Lang Learner	33,188	20,868	55,387	-	-	41,233	41,233	41,233
	2190 - Student Service Direction	494	-	-	-	-	-	-	-

Functions Overview
July 1, 2026 to June 30, 2027

Fund	Fund / Title	Actual 2023-24	Actual 2024-25	Budgeted 2025-26	FTE 25-26	FTE 26-27	Proposed 2026-27	Approved 2026-27	Adopted 2026-27
220	2210 - Improvement of Instruction	9,211	-	-	-	-	-	-	-
	2240 - Instructional Staff Development	-	3,431	3,500	-	-	3,500	3,500	3,500
	2520 - Fiscal Services	981	1,061	2,592	-	-	1,801	1,801	1,801
	3390 - Parent Involvement	27	-	5,500	-	-	-	-	-
220	43,902	25,360	66,979	-	-	46,534	46,534	46,534	
221	1111 - Primary Prog (K-6)	-	4,207	19,570	-	-	4,043	4,043	4,043
	1121 - Mi/Jr High Prog (7-8)	-	-	8,927	-	-	4,043	4,043	4,043
	1131 - High Schl Prog (9-12)	-	-	8,094	-	-	4,043	4,043	4,043
	2110 - Attendance Social Work	-	149,521	132,742	1.00	1.00	81,836	81,836	81,836
	2112 - Attendance Services	-	27,590	-	-	-	-	-	-
	2240 - Instructional Staff Development	-	1,749	30,000	-	-	6,035	6,035	6,035
	2520 - Fiscal Services	-	7,687	-	-	-	-	-	-
221	-	190,754	199,333	1.00	1.00	100,000	100,000	100,000	
224	1111 - Primary Prog (K-6)	24,991	1,725	10,181	-	-	6,376	6,376	6,376
	1131 - High Schl Prog (9-12)	6,556	-	11,300	-	-	5,376	5,376	5,376
	2110 - Attendance Social Work	7,858	11,700	125,538	-	-	80,777	80,777	80,777
	2120 - Guidance	-	1,269	-	-	-	-	-	-
	2240 - Instructional Staff Development	1,015	15,788	-	-	-	6,533	6,533	6,533
	2410 - Office of the Principal	78,406	36,115	45,882	0.25	-	939	939	939
	2520 - Fiscal Services	4,540	791	7,766	-	-	-	-	-
224	123,365	67,388	200,667	0.25	-	100,000	100,000	100,000	
225	1131 - High Schl Prog (9-12)	182,612	135,054	-	-	-	-	-	-
	2520 - Fiscal Services	-	8,725	-	-	-	-	-	-
225	182,612	143,779	-	-	-	-	-	-	
226	2115 - School Safety	358	-	-	-	-	-	-	-
226	358	-	-	-	-	-	-	-	
227	1111 - Primary Prog (K-6)	26,026	15,502	43,713	-	-	87,580	87,580	87,580

Functions Overview
July 1, 2026 to June 30, 2027

Fund	Fund / Title	Actual 2023-24	Actual 2024-25	Budgeted 2025-26	FTE 25-26	FTE 26-27	Proposed 2026-27	Approved 2026-27	Adopted 2026-27
227	1131 - High Schl Prog (9-12)	13,538	6,175	12,213	-	-	10,000	10,000	10,000
	1272 - Title I	61,262	15,880	22,213	-	-	30,000	30,000	30,000
	2110 - Attendance Social Work	81,053	13,805	95,041	1.00	1.00	73,591	73,591	73,591
	2190 - Student Service Direction	37,706	85,240	136,821	-	-	124,000	124,000	124,000
	2220 - Education Media Services	-	3,008	-	-	-	-	-	-
	2240 - Instructional Staff Development	15,531	-	6,631	-	-	6,500	6,500	6,500
	2520 - Fiscal Services	8,453	8,405	12,747	-	-	13,799	13,799	13,799
	2660 - Technology Services	300	10,800	-	-	-	-	-	-
227		243,869	158,815	329,378	1.00	1.00	345,469	345,469	345,469
228	1111 - Primary Prog (K-6)	194,232	710,733	257,798	-	4.42	639,814	639,814	639,814
	1410 - K-6 Summer Programs	-	233,384	82,985	-	-	-	-	-
	2240 - Instructional Staff Development	1,883	-	49,118	-	-	-	-	-
	2520 - Fiscal Services	7,119	32,719	15,697	-	-	14,582	14,582	14,582
	2542 - Care & Upkeep of Buildings	-	2,412	-	-	-	-	-	-
228		203,234	979,248	405,597	-	4.42	654,396	654,396	654,396
231	1131 - High Schl Prog (9-12)	-	12,900	170,155	-	-	-	-	-
	2240 - Instructional Staff Development	-	2,200	-	-	-	-	-	-
	2520 - Fiscal Services	-	-	7,019	-	-	-	-	-
	4150 - Bldg Acquisition	-	106,327	4,192	-	-	-	-	-
231		-	121,427	181,366	-	-	-	-	-
232	1111 - Primary Prog (K-6)	-	9,829	-	-	-	-	-	-
	1131 - High Schl Prog (9-12)	-	147	-	-	-	-	-	-
	1293 - Migrant Ed	-	-	49,365	-	-	-	-	-
	1410 - K-6 Summer Programs	98,691	266,076	338,664	-	-	417,609	417,609	417,609
	1420 - JUNIOR HS Summer Programs	7,978	22,959	26,754	-	-	115,608	115,608	115,608
	1430 - HS Summer Programs	134,359	635,033	525,961	-	-	230,110	230,110	230,110
	1440 - Summer Primary Programs	338	-	-	-	-	-	-	-

Functions Overview
July 1, 2026 to June 30, 2027

Fund	Fund / Title	Actual 2023-24	Actual 2024-25	Budgeted 2025-26	FTE 25-26	FTE 26-27	Proposed 2026-27	Approved 2026-27	Adopted 2026-27
232	1460 - SPED Summer Programs	-	43,797	93,093	-	-	7,671	7,671	7,671
	1490 - KCSD Summer Programs	50,727	270,695	560,622	-	-	-	-	-
	2130 - Health	-	414	20,238	-	-	-	-	-
	2542 - Care & Upkeep of Buildings	-	7,394	11,295	-	-	38,355	38,355	38,355
	2550 - Student Transportation	-	59,872	103,483	-	-	48,306	48,306	48,306
	2558 - Special Education Student Transportation	-	14,896	26,134	-	-	-	-	-
	2660 - Technology Services	-	46,186	75,000	-	-	-	-	-
	3100 - Food Service	-	-	-	-	-	15,342	15,342	15,342
232		292,093	1,377,298	1,830,610	-	-	873,000	873,000	873,000
233	1111 - Primary Prog (K-6)	47,266	27,995	44,157	0.62	0.62	33,280	33,280	33,280
	1131 - High Schl Prog (9-12)	2,545	24,739	13,094	-	-	-	-	-
	2110 - Attendance Social Work	-	-	1,000	-	-	24,178	24,178	24,178
	2190 - Student Service Direction	75,821	79,391	85,582	1.00	1.00	91,375	91,375	91,375
233		125,632	132,125	143,833	1.62	1.62	148,833	148,833	148,833
234	2110 - Attendance Social Work	-	42,864	27,089	0.50	-	-	-	-
	2119 - Other Homeless	19,700	15,000	-	-	-	-	-	-
	2190 - Student Service Direction	15,662	29,998	104,426	-	-	143,433	143,433	143,433
	2211 - Curriculum Direction	35,285	-	-	-	-	-	-	-
	2240 - Instructional Staff Development	1,510	-	-	-	-	-	-	-
	2520 - Fiscal Services	1,674	406	5,295	-	-	5,774	5,774	5,774
234		73,831	88,268	136,809	0.50	-	149,207	149,207	149,207
236	1111 - Primary Prog (K-6)	-	-	9,346	-	-	-	-	-
	1272 - Title I	17,320	9,906	-	-	-	-	-	-
	2110 - Attendance Social Work	-	27,590	-	-	-	-	-	-
	2190 - Student Service Direction	63,790	240	-	-	-	-	-	-

Functions Overview
July 1, 2026 to June 30, 2027

Fund	Fund / Title	Actual 2023-24	Actual 2024-25	Budgeted 2025-26	FTE 25-26	FTE 26-27	Proposed 2026-27	Approved 2026-27	Adopted 2026-27
236	2240 - Instructional Staff Development	24,232	47,814	-	-	-	-	-	-
	2520 - Fiscal Services	2,293	2,214	3,446	-	-	-	-	-
	236	107,635	87,763	12,792	-	-	-	-	-
239	2150 - Speech Pathology & Audiology	25,222	5,162	13,594	-	-	7,171	7,171	7,171
	239	25,222	5,162	13,594	-	-	7,171	7,171	7,171
240	1291 - Eng Lang Learner	104,327	-	-	-	-	-	-	-
	2240 - Instructional Staff Development	11,040	-	-	-	-	-	-	-
	2520 - Fiscal Services	4,338	-	-	-	-	-	-	-
	240	119,705	-	-	-	-	-	-	-
241	1131 - High Schl Prog (9-12)	86,096	117,022	70,481	1.00	1.00	101,148	101,148	101,148
	2120 - Guidance	3,527	-	-	-	-	-	-	-
	2520 - Fiscal Services	2,008	4,719	2,749	-	-	4,072	4,072	4,072
	2550 - Student Transportation	166	-	-	-	-	-	-	-
	241	91,797	121,742	73,230	1.00	1.00	105,220	105,220	105,220
242	3390 - Parent Involvement	20,499	21,500	111,741	-	-	91,741	91,741	91,741
	7000 - Ending Balance	133,241	111,741	-	-	-	-	-	-
	242	153,740	133,241	111,741	-	-	91,741	91,741	91,741
244	1131 - High Schl Prog (9-12)	110,987	130,198	101,094	1.00	1.00	120,240	120,240	120,240
	2120 - Guidance	25,200	21,062	31,733	-	-	14,000	14,000	14,000
	2520 - Fiscal Services	4,518	7,129	5,267	-	-	5,374	5,374	5,374
	244	140,705	158,389	138,094	1.00	1.00	139,614	139,614	139,614
245	2240 - Instructional Staff Development	307,200	297,318	353,333	2.00	2.00	316,936	316,936	316,936
	2520 - Fiscal Services	11,735	12,058	14,224	-	-	-	-	-
	245	318,936	309,376	367,557	2.00	2.00	316,936	316,936	316,936
247	1140 - Pre K Program	170,281	227,200	-	-	-	-	-	-
	2240 - Instructional Staff Development	359	-	-	-	-	-	-	-
	2520 - Fiscal Services	6,101	8,544	-	-	-	-	-	-

Functions Overview
July 1, 2026 to June 30, 2027

Fund	Fund / Title	Actual 2023-24	Actual 2024-25	Budgeted 2025-26	FTE 25-26	FTE 26-27	Proposed 2026-27	Approved 2026-27	Adopted 2026-27
247	2550 - Student Transportation	6,148	298	-	-	-	-	-	-
	7000 - Ending Balance	0	0	-	-	-	-	-	-
	247	182,889	236,042	-	-	-	-	-	-
248	2130 - Health	-	3,196	83,949	1.00	0.50	250,000	250,000	250,000
	248	-	3,196	83,949	1.00	0.50	250,000	250,000	250,000
249	4150 - Bldg Acquisition	-	-	25,000	-	-	50,525	50,525	50,525
	249	-	-	25,000	-	-	50,525	50,525	50,525
251	1111 - Primary Prog (K-6)	2,813,854	2,549,189	2,475,331	22.78	18.78	2,506,389	2,506,389	2,506,389
	1113 - Elem X-Curr	-	12,764	7,500	-	-	10,000	10,000	10,000
	1121 - Mi/Jr High Prog (7-8)	329,473	455,132	249,853	2.31	1.81	184,314	184,314	184,314
	1122 - Mi/Jr High X-Curr	2,712	3,480	2,958	-	-	-	-	-
	1131 - High Schl Prog (9-12)	495,985	535,779	308,128	1.62	1.88	216,619	216,619	216,619
	1132 - High Schl X-Curr	3,314	6,395	5,324	-	-	-	-	-
	1210 - Talented & Gifted	809	-	-	-	-	-	-	-
	1283 - Falcon Heights Academy	62,571	79,138	84,528	1.00	1.00	80,384	80,384	80,384
	1292 - Teen Parent Program	-	4,624	-	-	-	-	-	-
	1420 - JUNIOR HS Summer Programs	18,437	-	-	-	-	-	-	-
	1430 - HS Summer Programs	4,206	-	-	-	-	-	-	-
	2110 - Attendance Social Work	860,207	931,763	1,014,533	9.00	10.00	1,222,122	1,222,122	1,222,122
	2112 - Attendance Services	188,656	197,710	66,126	0.50	0.25	56,592	56,592	56,592
	2120 - Guidance	1,261,451	1,189,391	1,396,107	11.00	11.94	1,530,131	1,530,131	1,530,131
	2130 - Health	595	-	-	-	-	-	-	-
	2190 - Student Service Direction	3,913	-	-	-	-	-	-	-
	2210 - Improvement of Instruction	13,551	28,588	1,500	-	-	4,369	4,369	4,369
	2211 - Curriculum Direction	304,176	383,398	458,743	1.50	1.50	447,477	447,477	447,477
2220 - Education Media Services	68,163	68,946	58,750	-	-	140,000	140,000	140,000	
2240 - Instructional Staff Development	456,282	768,569	429,006	2.00	1.00	374,118	374,118	374,118	

Functions Overview
July 1, 2026 to June 30, 2027

Fund	Fund / Title	Actual 2023-24	Actual 2024-25	Budgeted 2025-26	FTE 25-26	FTE 26-27	Proposed 2026-27	Approved 2026-27	Adopted 2026-27
251	2410 - Office of the Principal	193,059	308,602	361,653	1.75	2.00	421,025	421,025	421,025
	2520 - Fiscal Services	139,031	93,192	284,998	-	-	296,630	296,630	296,630
	2528 - Risk Management	-	-	152,261	-	0.75	164,713	164,713	164,713
	3390 - Parent Involvement	-	-	7,000	-	-	10,000	10,000	10,000
	3500 - Custody & Care of Children	87,535	2,049	-	-	-	-	-	-
251		7,307,979	7,618,709	7,364,300	53.46	50.91	7,664,883	7,664,883	7,664,883
252	1121 - Mi/Jr High Prog (7-8)	235,605	231,838	324,781	2.10	2.12	264,816	264,816	264,816
	1131 - High Schl Prog (9-12)	1,307,309	1,247,438	1,299,187	8.63	8.13	1,252,524	1,252,524	1,252,524
	1132 - High Schl X-Curr	3,388	-	2,629	-	-	28,808	28,808	28,808
	1283 - Falcon Heights Academy	258,645	241,868	255,970	1.75	1.75	262,732	262,732	262,732
	1430 - HS Summer Programs	14,303	30,000	-	-	-	-	-	-
	2110 - Attendance Social Work	-	32,864	32,454	0.50	-	-	-	-
	2112 - Attendance Services	862	-	-	-	-	-	-	-
	2119 - Other Homeless	-90	-	-	-	-	-	-	-
	2120 - Guidance	-	10,960	-	-	-	-	-	-
	2211 - Curriculum Direction	10,759	133,519	135,371	0.50	0.50	152,099	152,099	152,099
	2240 - Instructional Staff Development	133	5,650	-	-	-	-	-	-
	2520 - Fiscal Services	70,614	81,370	75,849	-	-	78,945	78,945	78,945
	2542 - Care & Upkeep of Buildings	-	3,588	-	-	-	-	-	-
252		1,901,527	2,019,094	2,126,241	13.48	12.50	2,039,923	2,039,923	2,039,923
253	1111 - Primary Prog (K-6)	2,949	-	-	-	-	-	-	-
	2110 - Attendance Social Work	80,220	2,431	-	-	-	-	-	-
253		83,169	2,431	-	-	-	-	-	
254	1283 - Falcon Heights Academy	78,457	-	-	-	-	-	-	-
	1291 - Eng Lang Learner	6,257	-	-	-	-	-	-	-
	1490 - KCSD Summer Programs	26,953	-	-	-	-	-	-	-

Functions Overview
July 1, 2026 to June 30, 2027

Fund	Fund / Title	Actual 2023-24	Actual 2024-25	Budgeted 2025-26	FTE 25-26	FTE 26-27	Proposed 2026-27	Approved 2026-27	Adopted 2026-27
254	2410 - Office of the Principal	77,832	-	-	-	-	-	-	-
	4150 - Bldg Acquisition	1,054,632	-	-	-	-	-	-	-
254		1,244,131	-	-	-	-	-	-	-
256	1111 - Primary Prog (K-6)	2,129	-	-	-	-	-	-	-
	1121 - Mi/Jr High Prog (7-8)	4,685	-	-	-	-	-	-	-
	1131 - High Schl Prog (9-12)	103,135	-	-	-	-	-	-	-
	1285 - Alt Education	20,195	-	-	-	-	-	-	-
	1410 - K-6 Summer Programs	75,183	-	-	-	-	-	-	-
	4150 - Bldg Acquisition	6,815,012	5,763	-	-	-	-	-	-
256		7,020,338	5,763	-	-	-	-	-	-
259	2211 - Curriculum Direction	17,213	12,755	-	-	-	-	-	-
	5200 - Transfer of Funds	-	-	12,937	-	-	-	-	-
	7000 - Ending Balance	11,292	12,937	-	-	-	-	-	-
259		28,505	25,692	12,937	-	-	-	-	-
260	2119 - Other Homeless	19,303	19,325	-	-	-	-	-	-
	2520 - Fiscal Services	874	1,147	-	-	-	-	-	-
	2550 - Student Transportation	3,955	8,896	-	-	-	-	-	-
260		24,132	29,368	-	-	-	-	-	-
262	1111 - Primary Prog (K-6)	-419	301	-	-	-	-	-	-
	1113 - Elem X-Curr	4,754	4,744	4,818	-	-	4,759	4,759	4,759
262		4,335	5,045	4,818	-	-	4,759	4,759	4,759
264	1131 - High Schl Prog (9-12)	199,739	288,250	-	-	-	-	-	-
	2520 - Fiscal Services	-	12,011	-	-	-	-	-	-
264		199,739	300,261	-	-	-	-	-	-
265	1131 - High Schl Prog (9-12)	52,288	88,850	63,250	-	-	63,250	63,250	63,250
	2520 - Fiscal Services	1,866	3,543	-	-	-	-	-	-
265		54,153	92,393	63,250	-	-	63,250	63,250	63,250

Functions Overview
July 1, 2026 to June 30, 2027

Fund	Fund / Title	Actual 2023-24	Actual 2024-25	Budgeted 2025-26	FTE 25-26	FTE 26-27	Proposed 2026-27	Approved 2026-27	Adopted 2026-27
266	2520 - Fiscal Services	1,778	340	1,397	-	-	1,393	1,393	1,393
	3100 - Food Service	64,183	99,660	34,697	-	-	34,607	34,607	34,607
266		65,961	100,000	36,094	-	-	36,000	36,000	36,000
268	1121 - Mi/Jr High Prog (7-8)	-	-	4,019	-	-	3,907	3,907	3,907
	1131 - High Schl Prog (9-12)	342	-	12,059	-	-	11,722	11,722	11,722
	7000 - Ending Balance	14,878	15,521	-	-	-	-	-	-
268		15,219	15,521	16,078	-	-	15,629	15,629	15,629
269	1131 - High Schl Prog (9-12)	-1	4,500	57,008	-	-	56,976	56,976	56,976
	7000 - Ending Balance	57,097	55,037	-	-	-	-	-	-
269		57,096	59,537	57,008	-	-	56,976	56,976	56,976
270	2119 - Other Homeless	55,157	5,719	-	-	-	-	-	-
	2190 - Student Service Direction	13,384	8,165	-	-	-	-	-	-
	2240 - Instructional Staff Development	13,891	-	-	-	-	-	-	-
	2520 - Fiscal Services	3,344	1,542	-	-	-	-	-	-
	3300 - Community Service	18,836	17,300	-	-	-	-	-	-
270		104,612	32,726	-	-	-	-	-	
271	1131 - High Schl Prog (9-12)	2,984	-	26,979	-	-	28,979	28,979	28,979
	2240 - Instructional Staff Development	1,162	285	15,000	-	-	5,000	5,000	5,000
	7000 - Ending Balance	34,264	33,979	-	-	-	-	-	-
271		38,410	34,264	41,979	-	-	33,979	33,979	33,979
272	1131 - High Schl Prog (9-12)	6,024	3,370	3,420	-	-	-	-	-
	1132 - High Schl X-Curr	-	-	13,345	-	-	16,123	16,123	16,123
	7000 - Ending Balance	8,100	11,765	-	-	-	-	-	-
272		14,124	15,135	16,765	-	-	16,123	16,123	16,123
273	2240 - Instructional Staff Development	49,032	64,203	100,000	-	-	120,000	120,000	120,000
	7000 - Ending Balance	48,096	35,797	-	-	-	-	-	-
273		97,128	100,000	100,000	-	-	120,000	120,000	120,000
274	1111 - Primary Prog (K-6)	277,720	224,236	188,213	-	-	190,000	190,000	190,000

Functions Overview
July 1, 2026 to June 30, 2027

Fund	Fund / Title	Actual 2023-24	Actual 2024-25	Budgeted 2025-26	FTE 25-26	FTE 26-27	Proposed 2026-27	Approved 2026-27	Adopted 2026-27
274	1112 - Primary Prog (1111)	520	-	-	-	-	-	-	-
	1285 - Alt Education	-	5,977	-	-	-	-	-	-
	2520 - Fiscal Services	1,486	-	-	-	-	-	-	-
	2550 - Student Transportation	374	287	-	-	-	-	-	-
	7000 - Ending Balance	0	-	-	-	-	-	-	-
	274	280,100	230,500	188,213	-	-	190,000	190,000	190,000
275	3100 - Food Service	5,631,779	5,891,178	6,126,489	55.37	54.26	6,202,856	6,202,856	6,202,856
	7000 - Ending Balance	-439,638	102,047	-	-	-	-	-	-
	275	5,192,141	5,993,225	6,126,489	55.37	54.26	6,202,856	6,202,856	6,202,856
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
278	1111 - Primary Prog (K-6)	11,509	8,947	18,688	-	-	37,726	37,726	37,726
	1121 - Mi/Jr High Prog (7-8)	1,377	442	8,840	-	-	8,013	8,013	8,013
	1131 - High Schl Prog (9-12)	52,726	108,380	102,985	-	-	77,667	77,667	77,667
	1132 - High Schl X-Curr	9,883	1,589	3,849	-	-	-	-	-
	1283 - Falcon Heights Academy	-	433	1,067	-	-	1,265	1,265	1,265
	2110 - Attendance Social Work	-	-	177	-	-	177	177	177
	2220 - Education Media Services	-	-	134	-	-	5,018	5,018	5,018
	2240 - Instructional Staff Development	-	-	787	-	-	787	787	787
	2543 - Care & Upkeep of Grounds	20,581	-	32,919	-	-	32,919	32,919	32,919
	3100 - Food Service	-	-	2,662	-	-	2,662	2,662	2,662
7000 - Ending Balance	113,422	81,359	-	-	-	-	-	-	
	278	209,498	201,151	172,109	-	-	166,233	166,233	166,233
280	1111 - Primary Prog (K-6)	105,431	105,826	803,951	-	-	830,858	830,858	830,858
	1121 - Mi/Jr High Prog (7-8)	79,727	76,684	157,529	-	-	160,105	160,105	160,105

Functions Overview
July 1, 2026 to June 30, 2027

Fund	Fund / Title	Actual 2023-24	Actual 2024-25	Budgeted 2025-26	FTE 25-26	FTE 26-27	Proposed 2026-27	Approved 2026-27	Adopted 2026-27
280	1131 - High Schl Prog (9-12)	757,008	832,635	1,657,647	-	-	1,534,213	1,534,213	1,534,213
	7000 - Ending Balance	1,198,432	1,212,601	-	-	-	-	-	-
	280	2,140,598	2,227,746	2,619,126	-	-	2,525,176	2,525,176	2,525,176
281	1122 - Mi/Jr High X-Curr	-	-	904	-	-	2,971	2,971	2,971
	1132 - High Schl X-Curr	363,706	503,440	803,983	-	-	1,575,578	1,575,578	1,575,578
	7000 - Ending Balance	309,553	334,887	-	-	-	-	-	-
	281	673,259	838,327	804,887	-	-	1,578,548	1,578,548	1,578,548
282	3100 - Food Service	50,516	3,159	32,368	-	-	13,508	13,508	13,508
	282	50,516	3,159	32,368	-	-	13,508	13,508	13,508
283	1410 - K-6 Summer Programs	19,249	55,444	-	-	-	-	-	-
	1420 - JUNIOR HS Summer Programs	52,808	14,962	-	-	-	-	-	-
	2520 - Fiscal Services	387	-	-	-	-	-	-	-
	7000 - Ending Balance	0	-	-	-	-	-	-	-
	283	72,444	70,405	-	-	-	-	-	
284	1111 - Primary Prog (K-6)	5,350	-	-	-	-	-	-	-
	1121 - Mi/Jr High Prog (7-8)	130	1,093	18,507	-	-	18,507	18,507	18,507
	1131 - High Schl Prog (9-12)	9,946	3,569	15,000	-	-	15,000	15,000	15,000
	1132 - High Schl X-Curr	2,336	775	13,500	-	-	13,500	13,500	13,500
	2410 - Office of the Principal	-	520	-	-	-	-	-	-
	7000 - Ending Balance	52,964	47,007	-	-	-	-	-	-
	284	70,727	52,964	47,007	-	-	47,007	47,007	47,007
285	5200 - Transfer of Funds	243,674	181,911	286,474	-	-	528,352	528,352	528,352
	7000 - Ending Balance	181,911	273,975	-	-	-	-	-	-
	285	425,585	455,886	286,474	-	-	528,352	528,352	528,352

Functions Overview
July 1, 2026 to June 30, 2027

Fund	Fund / Title	Actual 2023-24	Actual 2024-25	Budgeted 2025-26	FTE 25-26	FTE 26-27	Proposed 2026-27	Approved 2026-27	Adopted 2026-27
286	2520 - Fiscal Services	33,285	19,226	10,000	-	-	10,000	10,000	10,000
	4150 - Bldg Acquisition	760,463	1,038,139	1,212,239	-	-	1,282,000	1,282,000	1,282,000
	7000 - Ending Balance	1,548,041	866,739	-	-	-	-	-	-
	286	2,341,789	1,924,104	1,222,239	-	-	1,292,000	1,292,000	1,292,000
287	1121 - Mi/Jr High Prog (7-8)	-	-	3,877	-	-	3,877	3,877	3,877
	7000 - Ending Balance	3,877	3,877	-	-	-	-	-	-
	287	3,877	3,877	3,877	-	-	3,877	3,877	3,877
288	1410 - K-6 Summer Programs	88,747	83,096	-	-	-	-	-	-
	1420 - JUNIOR HS Summer Programs	-	1,705	-	-	-	-	-	-
	2520 - Fiscal Services	2,734	-	-	-	-	-	-	-
	288	91,481	84,801	-	-	-	-	-	
291	1111 - Primary Prog (K-6)	1,857	-	561	-	-	580	580	580
	1121 - Mi/Jr High Prog (7-8)	428	-	561	-	-	580	580	580
	1131 - High Schl Prog (9-12)	428	-	562	-	-	581	581	581
	7000 - Ending Balance	1,557	1,624	-	-	-	-	-	-
	291	4,271	1,624	1,684	-	-	1,741	1,741	1,741
292	1283 - Falcon Heights Academy	425,806	188,039	957,402	1.60	1.60	217,250	217,250	217,250
	2410 - Office of the Principal	78,611	82,673	90,213	1.00	1.00	94,331	94,331	94,331
	7000 - Ending Balance	447,444	624,176	-	-	-	736,034	736,034	736,034
	292	951,860	894,888	1,047,615	2.60	2.60	1,047,616	1,047,616	1,047,616
293	2190 - Student Service Direction	60,280	57,280	77,000	0.37	0.54	92,541	92,541	92,541
	7000 - Ending Balance	-	0	-	-	-	-	-	-
	293	60,280	57,280	77,000	0.37	0.54	92,541	92,541	92,541
294	1111 - Primary Prog (K-6)	57	7,849	-	-	-	-	-	-
	1140 - Pre K Program	173,780	206,580	289,832	2.81	2.81	289,351	289,351	289,351

Functions Overview
July 1, 2026 to June 30, 2027

Fund	Fund / Title	Actual 2023-24	Actual 2024-25	Budgeted 2025-26	FTE 25-26	FTE 26-27	Proposed 2026-27	Approved 2026-27	Adopted 2026-27
294	2520 - Fiscal Services	6,581	8,204	11,668	-	-	11,649	11,649	11,649
	2550 - Student Transportation	-	335	-	-	-	-	-	-
294		180,418	222,968	301,500	2.81	2.81	301,000	301,000	301,000
295	3100 - Food Service	32,618	-	-	-	-	-	-	-
295		32,618	-	-	-	-	-	-	-
296	2544 - Maintenance	-	1,935	-	-	-	-	-	-
	3100 - Food Service	58,917	23,343	-	-	-	-	-	-
296		58,917	25,278	-	-	-	-	-	-
297	4150 - Bldg Acquisition	1,588,515	1,890,190	2,255,496	-	-	0	0	0
	5200 - Transfer of Funds	-	-	-	-	-	79,344	79,344	79,344
	7000 - Ending Balance	-210,867	61,182	-	-	-	-	-	-
297		1,377,648	1,951,372	2,255,496	-	-	79,344	79,344	79,344
299	5200 - Transfer of Funds	475,000	-	884,000	-	-	721,000	721,000	721,000
299		475,000	-	884,000	-	-	721,000	721,000	721,000
Overall		40,352,670	35,786,202	35,918,731	178.36	173.39	33,720,046	33,720,046	33,720,046

FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2026 - 2027 Budget

202 - 204 Title I A

Fund Description:

Improving the academic achievement of the disadvantaged.

Special Notes:

**Revenue Budget
July 1, 2026 to June 30, 2027
Fund 202**

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
202	R4500	RESTR REV FED GOV TO STAT	2,586,922	2,811,664	3,464,342	3,107,896	3,107,896	3,107,896
202			2,586,922	2,811,664	3,464,342	3,107,896	3,107,896	3,107,896

Functions by Account Code

July 1, 2026 to June 30, 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	FTE 2025-2026	FTE 2026-2027	Proposed 2026-2027	Approved 2026-2027	Adopted 2026-2027
202	1111	137	EXTRA DUTY/HOURLY	22,810	-	-	-	-	-	-	-
		210	PERS DISTRICT T1/T2	949	-	-	-	-	-	-	-
		212	PERS PICKUP 6%	1,328	-	-	-	-	-	-	-
		216	PERS DISTRICT OPSPR	4,772	-	-	-	-	-	-	-
		220	SOC SEC ADMIN	1,745	-	-	-	-	-	-	-
		231	WRKRS COMP	83	-	-	-	-	-	-	-
		232	UNEMPLOY COMP	62	-	-	-	-	-	-	-
		410	CONSUMABLE SUPPLIES	-	73,479	154,336	-	-	-	-	-
		470	COMPUTER SOFTWR	174,570	-	-	-	-	-	-	-
		Total Function 1111				206,319	73,479	154,336	-	-	-
1272	111	LIC SALARIES	690,572	676,849	952,877	8.5	5.5	516,430	516,430	516,430	
	112	CLASS SALARIES	395,034	428,531	496,762	18.4	16.3	506,507	506,507	506,507	
	130	OVERTIME SALARY	96	-	-	-	-	-	-	-	
	132	STIPEND-REMOTE LOCATION	800	4,160	8,644	-	-	5,994	5,994	5,994	
	133	STIPEND-TOP OF SCALE	4,800	6,400	5,800	-	-	5,000	5,000	5,000	
	137	EXTRA DUTY/HOURLY	5,684	5,232	15,000	-	-	-	-	-	
	140	STIPEND-ADVISORS	200	-	-	-	-	-	-	-	
	150	NEW HIRE LONGEVITY STIPEN	4,000	-	-	-	-	-	-	-	
	151	CATERING EXTRA DUTY	-	380	-	-	-	-	-	-	
	153	HOUSING STIPEND	-	10,800	8,000	-	-	5,750	5,750	5,750	
	190	OTHER SALARIES	1,000	-	-	-	-	20,405	20,405	20,405	
	210	PERS DISTRICT T1/T2	32,229	32,870	36,375	-	-	38,338	38,338	38,338	
	212	PERS PICKUP 6%	60,491	64,224	84,820	-	-	62,907	62,907	62,907	
	216	PERS DISTRICT OPSPR	223,402	238,443	318,189	-	-	229,338	229,338	229,338	
	220	SOC SEC ADMIN	79,505	82,087	105,926	-	-	81,284	81,284	81,284	
	231	WRKRS COMP	4,143	3,918	6,803	-	-	3,990	3,990	3,990	
	232	UNEMPLOY COMP	3,694	1,890	1,849	-	-	1,060	1,060	1,060	
233	PAID FAMILY MED LEAVE INS	4,404	4,529	7,449	-	-	4,240	4,240	4,240		
240	MEDICAL	196,255	178,307	217,598	-	-	188,573	188,573	188,573		
241	VISION	6,893	8,100	15,808	-	-	7,339	7,339	7,339		

Functions by Account Code

July 1, 2026 to June 30, 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	FTE 2025-2026	FTE 2026-2027	Proposed 2026-2027	Approved 2026-2027	Adopted 2026-2027		
202	1272	242	DISABILITY	1,507	1,545	2,164	-	-	1,102	1,102	1,102		
		243	DENTAL	25,130	26,655	41,156	-	-	23,980	23,980	23,980		
		245	LIFE INSURANCE	59	-	-	-	-	-	-	-	-	
		310	INST/PROF/TECH SERVICES	7,062	107,296	-	-	-	15,000	15,000	15,000		
		311	INSTRUCTION SERVICES	8,276	11,723	105,000	-	-	97,036	97,036	97,036		
		341	IN-DIST TRAVEL	-	516	-	-	-	-	-	-	-	
		342	OUT-DIST TRAVEL	620	820	-	-	-	-	-	-	-	
		353	POSTAGE	-	642	1,500	-	-	1,500	1,500	1,500		
		410	CONSUMABLE SUPPLIES	143,418	232,617	70,080	-	-	355,000	355,000	355,000		
		413	FOOD SUPPLIES	2,711	1,770	-	-	-	-	-	-		
		421	TEXTBOOKS - TCHR MANUALS	718	5,587	-	-	-	-	-	-		
		427	TEXTBOOK ORIENTED MATERLS	-	1,614	6,000	-	-	7,500	7,500	7,500		
		430	LIBRARY BOOKS	334	1,588	13,000	-	-	25,000	25,000	25,000		
		440	PERIODICALS	2,148	2,931	-	-	-	-	-	-		
		460	NONCONSUM ITEMS	69,739	44,786	10,000	-	-	25,000	25,000	25,000		
		470	COMPUTER SOFTWR	126,793	207,096	125,000	-	-	182,209	182,209	182,209		
		480	COMPUTER HDW	13,520	-	-	-	-	-	-	-		
		640	DUES AND FEES	353	4,900	-	-	-	-	-	-		
		Total Function 1272				2,115,591	2,398,809	2,655,800	26.9	21.8	2,410,483	2,410,483	2,410,483
		2110		112	CLASS SALARIES	-	44,924	-	-	-	-	-	-
212	PERS PICKUP 6%			-	2,668	-	-	-	-	-	-		
216	PERS DISTRICT OPSPR			-	11,128	-	-	-	-	-	-		
220	SOC SEC ADMIN			-	3,234	-	-	-	-	-	-		
231	WRKRS COMP			-	153	-	-	-	-	-	-		
232	UNEMPLOY COMP			-	68	-	-	-	-	-	-		
233	PAID FAMILY MED LEAVE INS			-	178	-	-	-	-	-	-		
240	MEDICAL			-	4,605	-	-	-	-	-	-		
241	VISION			-	113	-	-	-	-	-	-		
243	DENTAL			-	540	-	-	-	-	-	-		

Functions by Account Code

July 1, 2026 to June 30, 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	FTE 2025-2026	FTE 2026-2027	Proposed 2026-2027	Approved 2026-2027	Adopted 2026-2027
202	2110	390	OTH GEN PROF TECH SRVS	4,500	-	-	-	-	-	-	-
		410	CONSUMABLE SUPPLIES	58	-	-	-	-	-	-	-
	Total Function 2110			4,558	67,612	-	-	-	-	-	-
	2119	390	OTH GEN PROF TECH SRVS	10,500	-	-	-	-	-	-	-
		410	CONSUMABLE SUPPLIES	706	-	-	-	-	-	-	-
		460	NONCONSUM ITEMS	19	-	-	-	-	-	-	-
	Total Function 2119			11,225	-	-	-	-	-	-	-
	2190	410	CONSUMABLE SUPPLIES	4,543	-	-	-	-	-	-	-
	Total Function 2190			4,543	-	-	-	-	-	-	-
	2210	421	TEXTBOOKS - TCHR MANUALS	1,505	-	-	-	-	-	-	-
	Total Function 2210			1,505	-	-	-	-	-	-	-
	2240	130	OVERTIME SALARY	-	74	150	-	-	-	-	-
		137	EXTRA DUTY/HOURLY	85,237	11,620	34,641	-	-	-	-	-
		210	PERS DISTRICT T1/T2	2,658	505	1,272	-	-	-	-	-
		212	PERS PICKUP 6%	4,846	697	2,253	-	-	-	-	-
		216	PERS DISTRICT OPSPR	17,923	2,456	8,489	-	-	-	-	-
		220	SOC SEC ADMIN	6,515	865	3,117	-	-	-	-	-
		231	WRKRS COMP	312	39	269	-	-	-	-	-
		232	UNEMPLOY COMP	261	12	35	-	-	-	-	-
		233	PAID FAMILY MED LEAVE INS	74	47	167	-	-	-	-	-
		310	INST/PROF/TECH SERVICES	8,991	98,859	293,857	-	-	430,592	430,592	430,592
		311	INSTRUCTION SERVICES	-	31,827	-	-	-	30,000	30,000	30,000
		324	RENTALS	1,275	-	-	-	-	-	-	-
341		IN-DIST TRAVEL	-	253	-	-	-	-	-	-	
342		OUT-DIST TRAVEL	9,021	12,193	25,000	-	-	30,000	30,000	30,000	
410	CONSUMABLE SUPPLIES	-	687	15,548	-	-	20,000	20,000	20,000		
427	TEXTBOOK ORIENTED MATERLS	-	-	100,000	-	-	50,000	50,000	50,000		

Functions by Account Code

July 1, 2026 to June 30, 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	FTE 2025-2026	FTE 2026-2027	Proposed 2026-2027	Approved 2026-2027	Adopted 2026-2027
202	2240	440	PERIODICALS	-	415	-	-	-	-	-	-
		460	NONCONSUM ITEMS	3,321	-	-	-	-	-	-	-
	Total Function 2240			140,436	160,550	484,798	-	-	560,592	560,592	560,592
	2520	690	GRANT INDIRECT CHG	86,392	102,609	159,654	-	-	121,821	121,821	121,821
		Total Function 2520			86,392	102,609	159,654	-	-	121,821	121,821
	3390	151	CATERING EXTRA DUTY	-	69	-	-	-	-	-	-
		212	PERS PICKUP 6%	-	4	-	-	-	-	-	-
		216	PERS DISTRICT OPSPR	-	17	-	-	-	-	-	-
		220	SOC SEC ADMIN	-	5	3	-	-	-	-	-
		231	WRKRS COMP	-	1	-	-	-	-	-	-
		232	UNEMPLOY COMP	-	0	-	-	-	-	-	-
		233	PAID FAMILY MED LEAVE INS	-	0	-	-	-	-	-	-
		310	INST/PROF/TECH SERVICES	765	2,567	6,000	-	-	7,500	7,500	7,500
		410	CONSUMABLE SUPPLIES	9,585	2,376	2,000	-	-	5,000	5,000	5,000
	413	FOOD SUPPLIES	6,004	3,567	1,750	-	-	2,500	2,500	2,500	
	Total Function 3390			16,354	8,607	9,753	-	-	15,000	15,000	15,000
	Total Fund 202			2,586,922	2,811,664	3,464,342	26.9	21.8	3,107,896	3,107,896	3,107,896

**Revenue Budget
July 1, 2026 to June 30, 2027
Fund 204**

3000 - Revenue From State Sources

Fund	Rev Acct	Rev Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
204	R3299	RESTR GRANTS OTHER	-	68,662	-	-	-	-

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
204	R5200	INTERFUND TRANSFERS	-	27,037	-	-	-	-
204			-	95,700	-	-	-	-

Functions by Account Code

July 1, 2026 to June 30, 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	FTE 2025-2026	FTE 2026-2027	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
204	1250	135	STIPEND-SPECIAL ED	-	69,108	-	-	-	-	-	-
		210	PERS DISTRICT T1/T2	-	1,985	-	-	-	-	-	-
		212	PERS PICKUP 6%	-	3,993	-	-	-	-	-	-
		216	PERS DISTRICT OPSPR	-	15,100	-	-	-	-	-	-
		220	SOC SEC ADMIN	-	4,934	-	-	-	-	-	-
		231	WRKRS COMP	-	239	-	-	-	-	-	-
		232	UNEMPLOY COMP	-	68	-	-	-	-	-	-
		233	PAID FAMILY MED LEAVE INS	-	273	-	-	-	-	-	-
Total Function 1250				-	95,700	-	-	-	-	-	-
Total Fund 204				0	95,700	0	-	-	0	0	0

FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2026 - 2027 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, 2026 to June 30, 2027
Fund 205**

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
205	R4500	RESTR REV FED GOV TO STAT	254,765	197,757	157,144	140,054	140,054	140,054
205			254,765	197,757	157,144	140,054	140,054	140,054

Functions by Account Code

July 1, 2026 to June 30, 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	FTE 2025-2026	FTE 2026-2027	Proposed 2026-2027	Approved 2026-2027	Adopted 2026-2027	
205	1111	137	EXTRA DUTY/HOURLY	5,051	1,981	20,000	-	-	-	-	-	
		212	PERS PICKUP 6%	237	98	-	-	-	-	-	-	
		216	PERS DISTRICT OPSPR	988	409	-	-	-	-	-	-	
		220	SOC SEC ADMIN	371	148	-	-	-	-	-	-	
		231	WRKRS COMP	18	7	-	-	-	-	-	-	
		232	UNEMPLOY COMP	16	4	-	-	-	-	-	-	
		233	PAID FAMILY MED LEAVE INS	20	8	-	-	-	-	-	-	
		310	INST/PROF/TECH SERVICES	3,375	-	5,000	-	-	-	-	-	
		342	OUT-DIST TRAVEL	3,694	-	-	-	-	-	-	-	
		343	STUDENT OUT-DIST-TRVL	-	298	750	-	-	3,000	3,000	3,000	
		410	CONSUMABLE SUPPLIES	8,877	9,414	5,000	-	-	9,560	9,560	9,560	
		413	FOOD SUPPLIES	1,480	509	750	-	-	-	-	-	
		420	TEXTBOOKS - NEW	-	172	-	-	-	-	-	-	
		427	TEXTBOOK ORIENTED MATERLS	-	89	-	-	-	-	-	-	
		460	NONCONSUM ITEMS	3,569	13,518	15,000	-	-	10,000	10,000	10,000	
	480	COMPUTER HDW	8,432	-	-	-	-	-	-	-		
	Total Function 1111				36,129	26,655	46,500	-	-	22,560	22,560	22,560
	1113	137	EXTRA DUTY/HOURLY	-	2,842	-	-	-	-	-	-	
		212	PERS PICKUP 6%	-	161	-	-	-	-	-	-	
		216	PERS DISTRICT OPSPR	-	672	-	-	-	-	-	-	
220		SOC SEC ADMIN	-	220	-	-	-	-	-	-		
231		WRKRS COMP	-	10	-	-	-	-	-	-		
232		UNEMPLOY COMP	-	3	-	-	-	-	-	-		
233		PAID FAMILY MED LEAVE INS	-	11	-	-	-	-	-	-		
Total Function 1113				-	3,919	-	-	-	-	-		
1121	310	INST/PROF/TECH SERVICES	5,009	-	7,500	-	-	-	-	-		
	343	STUDENT OUT-DIST-TRVL	-	225	500	-	-	-	-	-		
	410	CONSUMABLE SUPPLIES	3,212	6,712	7,500	-	-	24,321	24,321	24,321		

Functions by Account Code

July 1, 2026 to June 30, 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	FTE 2025-2026	FTE 2026-2027	Proposed 2026-2027	Approved 2026-2027	Adopted 2026-2027	
205	1121	421	TEXTBOOKS - TCHR MANUALS	-	682	1,000	-	-	-	-	-	
		427	TEXTBOOK ORIENTED MATERLS	-	422	500	-	-	6,000	6,000	6,000	
		460	NONCONSUM ITEMS	781	9,928	15,000	-	-	5,000	5,000	5,000	
		480	COMPUTER HDW	945	-	-	-	-	-	-	-	
	Total Function 1121				9,948	17,969	32,000	-	-	35,321	35,321	35,321
	1131	310	INST/PROF/TECH SERVICES	15,027	-	20,000	-	-	-	-	-	-
		410	CONSUMABLE SUPPLIES	-	-	7,500	-	-	-	-	-	-
	Total Function 1131				15,027	-	27,500	-	-	-	-	-
	1283	342	OUT-DIST TRAVEL	51,612	13,630	-	-	-	26,000	26,000	26,000	26,000
		410	CONSUMABLE SUPPLIES	-	6,938	7,500	-	-	9,000	9,000	9,000	9,000
		413	FOOD SUPPLIES	823	4,405	7,500	-	-	-	-	-	-
	Total Function 1283				52,435	24,972	15,000	-	-	35,000	35,000	35,000
	2110	410	CONSUMABLE SUPPLIES	-	4,502	-	-	-	-	-	-	-
	Total Function 2110				-	4,502	-	-	-	-	-	-
	2211	460	NONCONSUM ITEMS	14,995	-	-	-	-	-	-	-	-
	Total Function 2211				14,995	-	-	-	-	-	-	-
	2240	137	EXTRA DUTY/HOURLY	606	2,106	-	-	-	-	-	-	-
		212	PERS PICKUP 6%	36	93	-	-	-	-	-	-	-
		216	PERS DISTRICT OPSPR	152	389	-	-	-	-	-	-	-
		220	SOC SEC ADMIN	46	155	-	-	-	-	-	-	-
		231	WRKRS COMP	2	7	-	-	-	-	-	-	-
		232	UNEMPLOY COMP	2	6	-	-	-	-	-	-	-
		233	PAID FAMILY MED LEAVE INS	2	8	-	-	-	-	-	-	-
		310	INST/PROF/TECH SERVICES	-	24,261	-	-	-	-	-	-	-
		342	OUT-DIST TRAVEL	113,870	70,591	14,313	-	-	33,010	33,010	33,010	33,010
	410	CONSUMABLE SUPPLIES	880	6,585	7,500	-	-	2,700	2,700	2,700	2,700	

Functions by Account Code

July 1, 2026 to June 30, 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	FTE 2025-2026	FTE 2026-2027	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
205	2240	420	TEXTBOOKS - NEW	-	6,927	7,500	-	-	-	-	-
		427	TEXTBOOK ORIENTED MATERLS	-	690	750	-	-	-	-	-
	Total Function 2240			115,597	111,820	30,063	-	-	35,710	35,710	35,710
	2410	480	COMPUTER HDW	3,130	-	-	-	-	-	-	-
	Total Function 2410			3,130	-	-	-	-	-	-	-
	2520	690	GRANT INDIRECT CHG	7,505	7,919	6,081	-	-	-	-	-
	Total Function 2520			7,505	7,919	6,081	-	-	-	-	-
	3390	410	CONSUMABLE SUPPLIES	-	-	-	-	-	3,500	3,500	3,500
		413	FOOD SUPPLIES	-	-	-	-	-	7,963	7,963	7,963
	Total Function 3390			-	-	-	-	-	11,463	11,463	11,463
Total Fund 205				254,765	197,757	157,144	-	-	140,054	140,054	140,054

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2026 - 2027 Budget

206 ODHS Tax Grants

Fund Description:

Grant is to provide funding to school districts to support Oregon high school teachers conducting Do It Yourself Tax Clinics for high school students in qualified high schools, throughout urban and rural areas in Oregon, to expand organizational capacity in geographically diverse areas of this state to improve access to tax navigation and tax preparation assistance.

Special Notes:

**Revenue Budget
July 1, 2026 to June 30, 2027
Fund 206**

3000 - Revenue From State Sources

Fund	Rev Acct	Rev Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
206	R3299	RESTR GRANTS OTHER	-	-	-	11,850	11,850	11,850

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
206	R5200	INTERFUND TRANSFERS	-	-	-	4,582	4,582	4,582
206			-	-	-	16,432	16,432	16,432

Functions by Account Code

July 1, 2026 to June 30, 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	FTE 2025-2026	FTE 2026-2027	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
206	1131	149	STIPEND-SMILE	-	-	-	-	-	11,850	11,850	11,850
		210	PERS DISTRICT T1/T2	-	-	-	-	-	1,191	1,191	1,191
		212	PERS PICKUP 6%	-	-	-	-	-	456	456	456
		216	PERS DISTRICT OPSPR	-	-	-	-	-	1,888	1,888	1,888
		220	SOC SEC ADMIN	-	-	-	-	-	907	907	907
		231	WRKRS COMP	-	-	-	-	-	81	81	81
		232	UNEMPLOY COMP	-	-	-	-	-	12	12	12
		233	PAID FAMILY MED LEAVE INS	-	-	-	-	-	47	47	47
Total Function 1131				-	-	-	-	-	16,432	16,432	16,432
Total Fund 206				0	0	0	-	-	16,432	16,432	16,432

FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2026 - 2027 Budget

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

Fund Description:

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

Special Notes:

History Only

Revenue Budget
July 1, 2026 to June 30, 2027
Fund 207

3000 - Revenue From State Sources

Fund	Rev Acct	Rev Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
207	R3299	RESTR GRANTS OTHER	2,393	-	-	-	-	-
207			2,393	-	-	-	-	-

Functions by Account Code

July 1, 2026 to June 30, 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	FTE 2025-2026	FTE 2026-2027	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
207	2211	137	EXTRA DUTY/HOURLY	1,659	-	-	-	-	-	-	-
		212	PERS PICKUP 6%	112	-	-	-	-	-	-	-
		216	PERS DISTRICT OPSPR	467	-	-	-	-	-	-	-
		220	SOC SEC ADMIN	134	-	-	-	-	-	-	-
		231	WRKRS COMP	7	-	-	-	-	-	-	-
		232	UNEMPLOY COMP	7	-	-	-	-	-	-	-
		233	PAID FAMILY MED LEAVE INS	7	-	-	-	-	-	-	-
		Total Function 2211		2,393	-	-	-	-	-	-	-
Total Fund 207				2,393	0	0	-	-	0	0	0

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2026 - 2027 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, 2026 to June 30, 2027
Fund 208**

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
208	R4500	RESTR REV FED GOV TO STAT	64,760	49,091	115,134	68,479	68,479	68,479

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
208	R5400	RESOURCES BEG FUND BAL	0	-	-	-	-	-
208			64,760	49,091	115,134	68,479	68,479	68,479

Functions by Account Code

July 1, 2026 to June 30, 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	FTE 2025-2026	FTE 2026-2027	Proposed 2026-2027	Approved 2026-2027	Adopted 2026-2027	
208	1293	137	EXTRA DUTY/HOURLY	23,338	18,704	47,000	-	-	27,991	27,991	27,991	
		140	STIPEND-ADVISORS	-	4,147	-	-	-	-	-	-	
		149	STIPEND-SMILE	-	1,600	-	-	-	-	-	-	
		210	PERS DISTRICT T1/T2	1,913	1,056	-	-	-	-	-	-	
		212	PERS PICKUP 6%	1,204	1,467	-	-	-	1,679	1,679	1,679	
		216	PERS DISTRICT OPSPR	3,855	5,172	-	-	-	6,953	6,953	6,953	
		220	SOC SEC ADMIN	1,715	1,824	-	-	-	2,141	2,141	2,141	
		231	WRKRS COMP	103	94	-	-	-	95	95	95	
		232	UNEMPLOY COMP	83	33	-	-	-	28	28	28	
		233	PAID FAMILY MED LEAVE INS	93	98	-	-	-	112	112	112	
		341	IN-DIST TRAVEL	-	4,353	13,000	-	-	7,000	7,000	7,000	
		410	CONSUMABLE SUPPLIES	4,367	6,280	30,000	-	-	20,479	20,479	20,479	
		413	FOOD SUPPLIES	-	-	-	-	-	2,000	2,000	2,000	
		460	NONCONSUM ITEMS	-	-	15,000	-	-	-	-	-	
		470	COMPUTER SOFTWR	-	-	10,134	-	-	-	-	-	
	480	COMPUTER HDW	12,950	-	-	-	-	-	-	-		
	820	RESERVED FOR NEXT YEAR	0	-	-	-	-	-	-	-		
	Total Function 1293				49,622	44,827	115,134	-	-	68,479	68,479	68,479
	2550		122	SUB CLASSIFIED	-	25	-	-	-	-	-	-
			130	OVERTIME SALARY	-	147	-	-	-	-	-	-
			137	EXTRA DUTY/HOURLY	1,123	2,812	-	-	-	-	-	-
			212	PERS PICKUP 6%	36	179	-	-	-	-	-	-
			216	PERS DISTRICT OPSPR	151	747	-	-	-	-	-	-
			220	SOC SEC ADMIN	85	226	-	-	-	-	-	-
			231	WRKRS COMP	47	114	-	-	-	-	-	-
232			UNEMPLOY COMP	4	3	-	-	-	-	-	-	
233			PAID FAMILY MED LEAVE INS	4	12	-	-	-	-	-	-	
341	IN-DIST TRAVEL	13,686	-	-	-	-	-	-	-			
Total Function 2550				15,138	4,264	-	-	-	-	-		
Total Fund 208				64,760	49,091	115,134	-	-	68,479	68,479	68,479	

FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2026 - 2027 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, 2026 to June 30, 2027
Fund 209

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
209	R4500	RESTR REV FED GOV TO STAT	157,310	89,318	107,742	112,596	112,596	112,596
209			157,310	89,318	107,742	112,596	112,596	112,596

Functions by Account Code

July 1, 2026 to June 30, 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	FTE 2025-2026	FTE 2026-2027	Proposed 2026-2027	Approved 2026-2027	Adopted 2026-2027
209	1293	119	SUMMER EMPLOYEES	-	35,067	68,724	-	-	46,652	46,652	46,652
		210	PERS DISTRICT T1/T2	-	4,715	7,253	-	-	-	-	-
		212	PERS PICKUP 6%	-	2,104	4,208	-	-	2,799	2,799	2,799
		216	PERS DISTRICT OPSPR	-	4,542	10,990	-	-	11,588	11,588	11,588
		220	SOC SEC ADMIN	-	2,683	5,365	-	-	3,569	3,569	3,569
		231	WRKRS COMP	-	118	258	-	-	159	159	159
		232	UNEMPLOY COMP	-	103	69	-	-	47	47	47
		233	PAID FAMILY MED LEAVE INS	-	140	281	-	-	187	187	187
		310	INST/PROF/TECH SERVICES	3,500	2,160	-	-	-	-	-	-
		341	IN-DIST TRAVEL	-	-	-	-	-	12,000	12,000	12,000
		410	CONSUMABLE SUPPLIES	1,227	6,669	274	-	-	20,000	20,000	20,000
		413	FOOD SUPPLIES	-	-	75	-	-	5,000	5,000	5,000
		427	TEXTBOOK ORIENTED MATERLS	-	10,440	-	-	-	-	-	-
		480	COMPUTER HDW	-	-	-	-	-	10,596	10,596	10,596
		Total Function 1293				4,727	68,742	97,495	-	-	112,596
1460		119	SUMMER EMPLOYEES	102,417	-	-	-	-	-	-	-
		210	PERS DISTRICT T1/T2	8,887	-	-	-	-	-	-	-
		212	PERS PICKUP 6%	6,145	-	-	-	-	-	-	-
		216	PERS DISTRICT OPSPR	17,654	-	-	-	-	-	-	-
		220	SOC SEC ADMIN	7,810	-	-	-	-	-	-	-
		231	WRKRS COMP	373	-	-	-	-	-	-	-
		232	UNEMPLOY COMP	300	-	-	-	-	-	-	-
		311	INSTRUCTION SERVICES	1,299	-	-	-	-	-	-	-
		341	IN-DIST TRAVEL	10	-	-	-	-	-	-	-
		343	STUDENT OUT-DIST-TRVL	-	6,950	3,429	-	-	-	-	-
		410	CONSUMABLE SUPPLIES	1,498	-	-	-	-	-	-	-
Total Function 1460				146,392	6,950	3,429	-	-	-	-	
2550		119	SUMMER EMPLOYEES	4,344	9,826	5,004	-	-	-	-	-
		212	PERS PICKUP 6%	238	567	270	-	-	-	-	-
		216	PERS DISTRICT OPSPR	992	2,367	1,117	-	-	-	-	-

Functions by Account Code

July 1, 2026 to June 30, 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	FTE 2025-2026	FTE 2026-2027	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
209	2550	220	SOC SEC ADMIN	332	752	383	-	-	-	-	-
		231	WRKRS COMP	16	45	19	-	-	-	-	-
		232	UNEMPLOY COMP	13	29	5	-	-	-	-	-
		233	PAID FAMILY MED LEAVE INS	-	39	20	-	-	-	-	-
		343	STUDENT OUT-DIST-TRVL	256	-	-	-	-	-	-	-
Total Function 2550				6,191	13,626	6,817	-	-	-	-	-
Total Fund 209				157,310	89,318	107,742	-	-	112,596	112,596	112,596

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2026 - 2027 Budget

210 High Dosage Tutoring

Fund Description:

The purpose of this grant is to support the establishment and expansion of High-Dosage Tutoring programs for PreK-5 students demonstrating the greatest academic need, as determined by the most recent state-administered English Language Arts assessments and other relevant indicators of academic need. Funding supports literacy-focused, research-aligned HDT programs consistent with ORS 327.825(3)(a-c) and advances the goals of the Early Literacy Success Initiative.

Special Notes:

Revenue Budget
July 1, 2026 to June 30, 2027
Fund 210

3000 - Revenue From State Sources

Fund	Rev Acct	Rev Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
210	R3299	RESTR GRANTS OTHER	-	-	-	189,055	189,055	189,055
210			-	-	-	189,055	189,055	189,055

Functions by Account Code

July 1, 2026 to June 30, 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	FTE 2025-2026	FTE 2026-2027	Proposed 2026-2027	Approved 2026-2027	Adopted 2026-2027
210	1111	111	LIC SALARIES	-	-	-	-	1.4	114,223	114,223	114,223
		132	STIPEND-REMOTE LOCATION	-	-	-	-	-	750	750	750
		137	EXTRA DUTY/HOURLY	-	-	-	-	-	7,177	7,177	7,177
		153	HOUSING STIPEND	-	-	-	-	-	1,125	1,125	1,125
		210	PERS DISTRICT T1/T2	-	-	-	-	-	5,161	5,161	5,161
		212	PERS PICKUP 6%	-	-	-	-	-	7,396	7,396	7,396
		216	PERS DISTRICT OPSPR	-	-	-	-	-	26,046	26,046	26,046
		220	SOC SEC ADMIN	-	-	-	-	-	9,629	9,629	9,629
		231	WRKRS COMP	-	-	-	-	-	446	446	446
		232	UNEMPLOY COMP	-	-	-	-	-	123	123	123
		233	PAID FAMILY MED LEAVE INS	-	-	-	-	-	493	493	493
		240	MEDICAL	-	-	-	-	-	12,194	12,194	12,194
		241	VISION	-	-	-	-	-	1,006	1,006	1,006
		242	DISABILITY	-	-	-	-	-	217	217	217
		243	DENTAL	-	-	-	-	-	3,068	3,068	3,068
Total Function 1111				-	-	-	-	1.4	189,055	189,055	189,055
Total Fund 210				0	0	0	-	1.4	189,055	189,055	189,055

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2026 - 2027 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:

History Only

Revenue Budget
July 1, 2026 to June 30, 2027
Fund 211

1000 - Revenue from Local Sources

Fund	Rev Acct	Rev Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
211	R1920	CONTR/DON PRIVATE SOURCES	5,576	-	-	-	-	-
211			5,576	-	-	-	-	-

Functions by Account Code

July 1, 2026 to June 30, 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	FTE 2025-2026	FTE 2026-2027	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
211	1293	149	STIPEND-SMILE	4,500	-	-	-	-	-	-	-
		410	CONSUMABLE SUPPLIES	914	-	-	-	-	-	-	-
		413	FOOD SUPPLIES	162	-	-	-	-	-	-	-
	Total Function 1293			5,576	-	-	-	-	-	-	-
Total Fund 211				5,576	0	0	-	-	0	0	0

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2026 - 2027 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, 2026 to June 30, 2027
Fund 212**

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
212	R4500	RESTR REV FED GOV TO STAT	1,824,212	1,693,321	1,609,213	1,609,213	1,609,213	1,609,213

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
212	R5200	INTERFUND TRANSFERS	-	723,088	183,438	208,114	208,114	208,114
212			1,824,212	2,416,409	1,792,651	1,817,327	1,817,327	1,817,327

Functions by Account Code

July 1, 2026 to June 30, 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	FTE 2025-2026	FTE 2026-2027	Proposed 2026-2027	Approved 2026-2027	Adopted 2026-2027
212	1250	111	LIC SALARIES	864,477	1,053,872	994,751	14.0	14.0	1,070,550	1,070,550	1,070,550
		121	SUB LICENSED	179	-	-	-	-	-	-	-
		132	STIPEND-REMOTE LOCATION	-	4,000	-	-	-	-	-	-
		133	STIPEND-TOP OF SCALE	2,400	1,800	-	-	-	2,400	2,400	2,400
		135	STIPEND-SPECIAL ED	40,132	42,915	40,582	-	-	42,153	42,153	42,153
		137	EXTRA DUTY/HOURLY	5,912	18,590	263	-	-	-	-	-
		140	STIPEND-ADVISORS	4,400	3,900	700	-	-	-	-	-
		150	NEW HIRE LONGEVITY STIPEN	4,000	-	-	-	-	-	-	-
		152	STIPEND - NEW HIRE	83	-	-	-	-	-	-	-
		190	OTHER SALARIES	917	-	-	-	-	10,647	10,647	10,647
		210	PERS DISTRICT T1/T2	19,615	42,538	20,387	-	-	32,255	32,255	32,255
		212	PERS PICKUP 6%	53,061	67,377	59,262	-	-	67,605	67,605	67,605
		216	PERS DISTRICT OPSPR	203,738	242,872	218,648	-	-	251,290	251,290	251,290
		220	SOC SEC ADMIN	68,537	82,810	86,388	-	-	85,857	85,857	85,857
		231	WRKRS COMP	3,409	3,776	3,992	-	-	4,258	4,258	4,258
		232	UNEMPLOY COMP	3,094	1,825	1,117	-	-	1,127	1,127	1,127
		233	PAID FAMILY MED LEAVE INS	3,718	4,504	4,467	-	-	4,507	4,507	4,507
		240	MEDICAL	134,416	202,268	206,880	-	-	205,819	205,819	205,819
		241	VISION	5,755	6,515	6,646	-	-	6,504	6,504	6,504
		242	DISABILITY	2,052	2,294	2,203	-	-	2,184	2,184	2,184
		243	DENTAL	21,360	24,296	27,700	-	-	28,234	28,234	28,234
		244	HEALTH SAVINGS PLAN	936	1,871	390	-	-	936	936	936
		270	POST RETIREMENT MEDICAL	-	662	-	-	-	-	-	-
		290	OTHER BENEFIT COSTS	500	792	1,000	-	-	1,000	1,000	1,000
		310	INST/PROF/TECH SERVICES	-	167,800	-	-	-	-	-	-
		311	INSTRUCTION SERVICES	44,475	62,228	55,000	-	-	-	-	-
		312	INST PRGM IMPROV SERV	-	43,514	-	-	-	-	-	-
		341	IN-DIST TRAVEL	-	132	-	-	-	-	-	-

Functions by Account Code

July 1, 2026 to June 30, 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	FTE 2025-2026	FTE 2026-2027	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027	
212	1250	342	OUT-DIST TRAVEL	-	16,013	-	-	-	-	-	-	
		413	FOOD SUPPLIES	-	471	-	-	-	-	-	-	
		451	CATERING FOOD SUPPLIES	-	374	-	-	-	-	-	-	
		470	COMPUTER SOFTWR	-	52,749	-	-	-	-	-	-	
	Total Function 1250				1,487,163	2,152,761	1,730,375	14.0	14.0	1,817,327	1,817,327	1,817,327
	2190	111	LIC SALARIES	164,265	115,960	-	-	-	-	-	-	-
		133	STIPEND-TOP OF SCALE	1,000	-	-	-	-	-	-	-	-
		135	STIPEND-SPECIAL ED	7,752	7,986	-	-	-	-	-	-	-
		210	PERS DISTRICT T1/T2	27,242	12,167	-	-	-	-	-	-	-
		212	PERS PICKUP 6%	10,441	7,479	-	-	-	-	-	-	-
		216	PERS DISTRICT OPSPR	19,091	20,271	-	-	-	-	-	-	-
		220	SOC SEC ADMIN	12,926	9,228	-	-	-	-	-	-	-
		231	WRKRS COMP	630	414	-	-	-	-	-	-	-
		232	UNEMPLOY COMP	575	237	-	-	-	-	-	-	-
		233	PAID FAMILY MED LEAVE INS	696	499	-	-	-	-	-	-	-
		240	MEDICAL	21,837	18,517	-	-	-	-	-	-	-
		241	VISION	844	685	-	-	-	-	-	-	-
		242	DISABILITY	374	259	-	-	-	-	-	-	-
		243	DENTAL	1,838	1,420	-	-	-	-	-	-	-
	290	OTHER BENEFIT COSTS	1,000	708	-	-	-	-	-	-	-	
Total Function 2190				270,512	195,831	-	-	-	-	-	-	
2520	690	GRANT INDIRECT CHG	66,537	67,818	62,277	-	-	-	-	-	-	
Total Function 2520				66,537	67,818	62,277	-	-	-	-	-	
Total Fund 212				1,824,212	2,416,409	1,792,651	14.0	14.0	1,817,327	1,817,327	1,817,327	

FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2026 - 2027 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:

History Only

Revenue Budget
July 1, 2026 to June 30, 2027
Fund 214

3000 - Revenue From State Sources

Fund	Rev Acct	Rev Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
214	R3299	RESTR GRANTS OTHER	14,566	44,155	-	-	-	-
214			14,566	44,155	-	-	-	-

Functions by Account Code

July 1, 2026 to June 30, 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	FTE 2025-2026	FTE 2026-2027	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
214	2240	130	OVERTIME SALARY	-	201	-	-	-	-	-	-
		137	EXTRA DUTY/HOURLY	-	15,023	-	-	-	-	-	-
		210	PERS DISTRICT T1/T2	-	416	-	-	-	-	-	-
		212	PERS PICKUP 6%	-	773	-	-	-	-	-	-
		216	PERS DISTRICT OPSPR	-	2,996	-	-	-	-	-	-
		220	SOC SEC ADMIN	-	1,119	-	-	-	-	-	-
		231	WRKRS COMP	-	96	-	-	-	-	-	-
		232	UNEMPLOY COMP	-	27	-	-	-	-	-	-
		233	PAID FAMILY MED LEAVE INS	-	61	-	-	-	-	-	-
		342	OUT-DIST TRAVEL	14,222	6,702	-	-	-	-	-	-
	410	CONSUMABLE SUPPLIES	-	15,117	-	-	-	-	-	-	
	Total Function 2240				14,222	42,531	-	-	-	-	-
2520	690	GRANT INDIRECT CHG	344	1,625	-	-	-	-	-	-	
Total Function 2520				344	1,625	-	-	-	-	-	-
Total Fund 214				14,566	44,155	0	-	-	0	0	0

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2026 - 2027 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:

History Only

Revenue Budget
July 1, 2026 to June 30, 2027
Fund 216

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
216	R4500	RESTR REV FED GOV TO STAT	10,000	-	-	-	-	-
216			10,000	-	-	-	-	-

Functions by Account Code
July 1, 2026 to June 30, 2027

Fund	Function	Acct	Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	FTE 2025-2026	FTE 2026-2027	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
216	2220	430	LIBRARY BOOKS	10,000	-	-	-	-	-	-	-
	Total Function 2220			10,000	-	-	-	-	-	-	-
Total Fund 216				10,000	0	0	-	-	0	0	0

FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2026 - 2027 Budget

217 Extended Assessment (History Only)

Fund Description:

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

Special Notes:

History Only

**Revenue Budget
July 1, 2026 to June 30, 2027
Fund 217**

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
217	R4500	RESTR REV FED GOV TO STAT	1,648	-	-	-	-	-
217			1,648	-	-	-	-	-

KLAMATH COUNTY SCHOOL DISTRICT

Functions by Account Code
July 1, 2026 to June 30, 2027

Fund	Function	Acct	Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	FTE 2025-2026	FTE 2026-2027	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
217	1250	310	INST/PROF/TECH SERVICES	1,648	-	-	-	-	-	-	-
Total Function 1250				1,648	-	-	-	-	-	-	-
Total Fund 217				1,648	0	0	-	-	0	0	0

FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2026 - 2027 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, 2026 to June 30, 2027
Fund 219

3000 - Revenue From State Sources

Fund	Rev Acct	Rev Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
219	R3299	RESTR GRANTS OTHER	21,174	21,006	25,400	21,006	21,006	21,006
219			21,174	21,006	25,400	21,006	21,006	21,006

Functions by Account Code

July 1, 2026 to June 30, 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	FTE 2025-2026	FTE 2026-2027	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
219	2211	470	COMPUTER SOFTWR	21,173	21,006	25,400	-	-	21,006	21,006	21,006
	Total Function 2211			21,173	21,006	25,400	-	-	21,006	21,006	21,006
	2520	690	GRANT INDIRECT CHG	1	-	-	-	-	-	-	-
	Total Function 2520			1	-	-	-	-	-	-	-
Total Fund 219				21,174	21,006	25,400	-	-	21,006	21,006	21,006

FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2026 - 2027 Budget

220 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:

Revenue Budget
July 1, 2026 to June 30, 2027
Fund 220

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
220	R4500	RESTR REV FED GOV TO STAT	43,902	25,360	66,979	46,534	46,534	46,534
220			43,902	25,360	66,979	46,534	46,534	46,534

Functions by Account Code

July 1, 2026 to June 30, 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	FTE 2025-2026	FTE 2026-2027	Proposed 2026-2027	Approved 2026-2027	Adopted 2026-2027
220	1291	310	INST/PROF/TECH SERVICES	11,975	-	18,000	-	-	18,000	18,000	18,000
		311	INSTRUCTION SERVICES	262	-	-	-	-	-	-	-
		410	CONSUMABLE SUPPLIES	226	81	13,387	-	-	-	-	-
		413	FOOD SUPPLIES	580	-	-	-	-	10,000	10,000	10,000
		427	TEXTBOOK ORIENTED MATERLS	-	5,537	-	-	-	-	-	-
		430	LIBRARY BOOKS	-	-	4,000	-	-	3,233	3,233	3,233
		460	NONCONSUM ITEMS	4,170	-	-	-	-	-	-	-
		470	COMPUTER SOFTWR	8,500	15,250	20,000	-	-	10,000	10,000	10,000
		480	COMPUTER HDW	7,475	-	-	-	-	-	-	-
	Total Function 1291			33,188	20,868	55,387	-	-	41,233	41,233	41,233
	2190	430	LIBRARY BOOKS	494	-	-	-	-	-	-	-
	Total Function 2190			494	-	-	-	-	-	-	-
	2210	480	COMPUTER HDW	9,211	-	-	-	-	-	-	-
	Total Function 2210			9,211	-	-	-	-	-	-	-
	2240	310	INST/PROF/TECH SERVICES	-	375	-	-	-	-	-	-
			311	INSTRUCTION SERVICES	-	2,420	-	-	-	-	-
			342	OUT-DIST TRAVEL	-	636	3,500	-	-	3,500	3,500
	Total Function 2240			-	3,431	3,500	-	-	3,500	3,500	3,500
	2520	690	GRANT INDIRECT CHG	981	1,061	2,592	-	-	1,801	1,801	1,801
	Total Function 2520			981	1,061	2,592	-	-	1,801	1,801	1,801
	3390	413	FOOD SUPPLIES	27	-	-	-	-	-	-	-
			480	COMPUTER HDW	-	-	5,500	-	-	-	-
	Total Function 3390			27	-	5,500	-	-	-	-	-
Total Fund 220				43,902	25,360	66,979	-	-	46,534	46,534	46,534

FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2026 - 2027 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, 2026 to June 30, 2027
Fund 221

3000 - Revenue From State Sources

Fund	Rev Acct	Rev Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
221	R3299	RESTR GRANTS OTHER	-	190,754	199,333	-	-	-

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
221	R4500	RESTR REV FED GOV TO STAT	-	-	-	100,000	100,000	100,000
221			-	190,754	199,333	100,000	100,000	100,000

Functions by Account Code

July 1, 2026 to June 30, 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	FTE 2025-2026	FTE 2026-2027	Proposed 2026-2027	Approved 2026-2027	Adopted 2026-2027	
221	1111	343	STUDENT OUT-DIST-TRVL	-	-	-	-	-	1,000	1,000	1,000	
		410	CONSUMABLE SUPPLIES	-	4,146	19,570	-	-	3,043	3,043	3,043	
		460	NONCONSUM ITEMS	-	61	-	-	-	-	-	-	
	Total Function 1111				-	4,207	19,570	-	-	4,043	4,043	4,043
	1121	343	STUDENT OUT-DIST-TRVL	-	-	-	-	-	-	1,000	1,000	1,000
		410	CONSUMABLE SUPPLIES	-	-	8,927	-	-	-	3,043	3,043	3,043
		Total Function 1121				-	-	8,927	-	-	4,043	4,043
	1131	343	STUDENT OUT-DIST-TRVL	-	-	-	-	-	-	1,000	1,000	1,000
		410	CONSUMABLE SUPPLIES	-	-	8,094	-	-	-	3,043	3,043	3,043
		Total Function 1131				-	-	8,094	-	-	4,043	4,043
	2110	111	LIC SALARIES	-	-	47,429	-	0.5	-	31,849	31,849	31,849
		112	CLASS SALARIES	-	13,541	-	1.0	0.5	-	14,539	14,539	14,539
		137	EXTRA DUTY/HOURLY	-	218	-	-	-	-	-	-	-
		190	OTHER SALARIES	-	-	-	-	-	-	760	760	760
		210	PERS DISTRICT T1/T2	-	-	-	-	-	-	213	213	213
		212	PERS PICKUP 6%	-	13	2,910	-	-	-	2,829	2,829	2,829
		216	PERS DISTRICT OPSPR	-	55	11,660	-	-	-	11,523	11,523	11,523
		220	SOC SEC ADMIN	-	930	3,609	-	-	-	3,583	3,583	3,583
		231	WRKRS COMP	-	50	163	-	-	-	174	174	174
		232	UNEMPLOY COMP	-	14	45	-	-	-	47	47	47
233		PAID FAMILY MED LEAVE INS	-	55	181	-	-	-	189	189	189	
240		MEDICAL	-	12,546	5,962	-	-	-	15,724	15,724	15,724	
241		VISION	-	153	62	-	-	-	43	43	43	
242		DISABILITY	-	-	100	-	-	-	66	66	66	
243		DENTAL	-	1,542	434	-	-	-	298	298	298	
310		INST/PROF/TECH SERVICES	-	68	-	-	-	-	-	-	-	
351		TELEPHONE	-	287	690	-	-	-	-	-	-	
410	CONSUMABLE SUPPLIES	-	2,612	10,811	-	-	-	-	-	-		
413	FOOD SUPPLIES	-	123	-	-	-	-	-	-	-		

Functions by Account Code

July 1, 2026 to June 30, 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	FTE 2025-2026	FTE 2026-2027	Proposed 2026-2027	Approved 2026-2027	Adopted 2026-2027
221	2110	460	NONCONSUM ITEMS	-	120	13,687	-	-	-	-	-
		480	COMPUTER HDW	-	117,194	35,000	-	-	-	-	-
	Total Function 2110			-	149,521	132,742	1.0	1.0	81,836	81,836	81,836
	2112	540	DEPRECIABLE EQUIPMENT	-	27,590	-	-	-	-	-	-
		Total Function 2112			-	27,590	-	-	-	-	-
	2240	342	OUT-DIST TRAVEL	-	1,749	-	-	-	6,035	6,035	6,035
		540	DEPRECIABLE EQUIPMENT	-	-	30,000	-	-	-	-	-
	Total Function 2240			-	1,749	30,000	-	-	6,035	6,035	6,035
	2520	690	GRANT INDIRECT CHG	-	7,687	-	-	-	-	-	-
		Total Function 2520			-	7,687	-	-	-	-	-
Total Fund 221				0	190,754	199,333	1.0	1.0	100,000	100,000	100,000

FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2026 - 2027 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, 2026 to June 30, 2027
Fund 224**

3000 - Revenue From State Sources

Fund	Rev Acct	Rev Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
224	R3990	MISC STATE FUNDS	123,365	67,388	200,667	-	-	-

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
224	R4500	RESTR REV FED GOV TO STAT	-	-	-	100,000	100,000	100,000
224			123,365	67,388	200,667	100,000	100,000	100,000

Functions by Account Code

July 1, 2026 to June 30, 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	FTE 2025-2026	FTE 2026-2027	Proposed 2026-2027	Approved 2026-2027	Adopted 2026-2027	
224	1111	342	OUT-DIST TRAVEL	11,333	-	-	-	-	-	-	-	
		343	STUDENT OUT-DIST-TRVL	-	-	-	-	-	2,500	2,500	2,500	
		410	CONSUMABLE SUPPLIES	10,751	1,725	-	-	-	2,876	2,876	2,876	
		413	FOOD SUPPLIES	1,625	-	-	-	-	1,000	1,000	1,000	
		460	NONCONSUM ITEMS	1,281	-	10,181	-	-	-	-	-	
	Total Function 1111				24,991	1,725	10,181	-	-	6,376	6,376	6,376
	1131	342	OUT-DIST TRAVEL	374	-	-	-	-	-	-	-	-
		410	CONSUMABLE SUPPLIES	6,004	-	-	-	-	4,376	4,376	4,376	
		413	FOOD SUPPLIES	178	-	-	-	-	1,000	1,000	1,000	
		460	NONCONSUM ITEMS	-	-	11,300	-	-	-	-	-	
	Total Function 1131				6,556	-	11,300	-	-	5,376	5,376	5,376
	2110	111	LIC SALARIES	-	-	-	-	0.5	31,849	31,849	31,849	
		112	CLASS SALARIES	-	-	-	-	0.5	14,539	14,539	14,539	
		137	EXTRA DUTY/HOURLY	3,634	-	-	-	-	-	-	-	
		210	PERS DISTRICT T1/T2	18	-	-	-	-	-	-	-	
		212	PERS PICKUP 6%	202	-	-	-	-	2,783	2,783	2,783	
		216	PERS DISTRICT OPSPR	826	-	-	-	-	11,523	11,523	11,523	
		220	SOC SEC ADMIN	266	-	-	-	-	3,549	3,549	3,549	
		231	WRKRS COMP	14	-	-	-	-	171	171	171	
		232	UNEMPLOY COMP	11	-	-	-	-	46	46	46	
		233	PAID FAMILY MED LEAVE INS	14	-	-	-	-	186	186	186	
		240	MEDICAL	-	-	-	-	-	15,724	15,724	15,724	
		241	VISION	-	-	-	-	-	43	43	43	
		242	DISABILITY	-	-	-	-	-	66	66	66	
		243	DENTAL	-	-	-	-	-	298	298	298	
		342	OUT-DIST TRAVEL	-	4,769	-	-	-	-	-	-	
		343	STUDENT OUT-DIST-TRVL	-	206	-	-	-	-	-	-	
		410	CONSUMABLE SUPPLIES	2,180	6,306	67,500	-	-	-	-	-	
		413	FOOD SUPPLIES	693	420	58,038	-	-	-	-	-	
		Total Function 2110				7,858	11,700	125,538	-	1.0	80,777	80,777
2120	310	INST/PROF/TECH	-	254	-	-	-	-	-	-		

Functions by Account Code

July 1, 2026 to June 30, 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	FTE 2025-2026	FTE 2026-2027	Proposed 2026-2027	Approved 2026-2027	Adopted 2026-2027	
224	2120		SERVICES									
		413	FOOD SUPPLIES	-	1,015	-	-	-	-	-	-	
	Total Function 2120			-	1,269	-	-	-	-	-	-	
	2240	342		OUT-DIST TRAVEL	1,015	15,788	-	-	-	6,533	6,533	6,533
			Total Function 2240			1,015	15,788	-	-	-	6,533	6,533
	2410	113		ADMINISTRATORS	52,101	22,579	29,474	0.2	-	-	-	-
				OTHER SALARIES	-	-	-	-	-	659	659	659
				PERS DISTRICT T1/T2	-	-	36	-	-	185	185	185
				PERS PICKUP 6%	3,153	1,368	1,774	-	-	40	40	40
				PERS DISTRICT OPSPR	13,154	5,708	7,345	-	-	-	-	-
				SOC SEC ADMIN	4,018	1,704	2,204	-	-	50	50	50
				WRKRS COMP	185	75	104	-	-	2	2	2
				UNEMPLOY COMP	171	46	30	-	-	1	1	1
				PAID FAMILY MED LEAVE INS	175	91	119	-	-	3	3	3
				MEDICAL	3,723	3,551	3,767	-	-	-	-	-
				VISION	76	38	66	-	-	-	-	-
				DENTAL	347	178	368	-	-	-	-	-
				LIFE INSURANCE	136	63	116	-	-	-	-	-
				HRA (HLTH REIMBURSEMENT)	717	488	254	-	-	-	-	-
				OTHER BENEFIT COSTS	450	225	225	-	-	-	-	-
	Total Function 2410			78,406	36,115	45,882	0.2	-	939	939	939	
	2520	690		GRANT INDIRECT CHG	4,540	791	7,766	-	-	-	-	-
			Total Function 2520			4,540	791	7,766	-	-	-	-
	Total Fund 224			123,365	67,388	200,667	0.2	1.0	100,000	100,000	100,000	

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2026 - 2027 Budget

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

Fund Description:

Supports education and training Oregonians need for family-wage careers. Grant is for career coaching, occupational training and job placement. Targeted recruitment and engagement efforts. Postsecondary career pathway training programs.

Special Notes:

History Only

Revenue Budget
July 1, 2026 to June 30, 2027
Fund 225

3000 - Revenue From State Sources

Fund	Rev Acct	Rev Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
225	R3990	MISC STATE FUNDS	182,612	143,779	-	-	-	-
225			182,612	143,779	-	-	-	-

Functions by Account Code

July 1, 2026 to June 30, 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	FTE 2025-2026	FTE 2026-2027	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
225	1131	410	CONSUMABLE SUPPLIES	17,472	126,118	-	-	-	-	-	-
		413	FOOD SUPPLIES	167	-	-	-	-	-	-	-
		460	NONCONSUM ITEMS	153,526	4,382	-	-	-	-	-	-
		540	DEPRECIABLE EQUIPMENT	-	4,553	-	-	-	-	-	-
		541	INITIAL ADDTL EQUIP	11,447	-	-	-	-	-	-	-
	Total Function 1131			182,612	135,054	-	-	-	-	-	-
	2520	690	GRANT INDIRECT CHG	-	8,725	-	-	-	-	-	-
Total Function 2520			-	8,725	-	-	-	-	-	-	
Total Fund 225				182,612	143,779	0	-	-	0	0	0

FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2026 - 2027 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:

History Only

Revenue Budget
July 1, 2026 to June 30, 2027
Fund 226

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
226	R4500	RESTR REV FED GOV TO STAT	358	-	-	-	-	-
226			358	-	-	-	-	-

Functions by Account Code
July 1, 2026 to June 30, 2027

Fund	Function	Acct	Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	FTE 2025-2026	FTE 2026-2027	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
226	2115	460	NONCONSUM ITEMS	358	-	-	-	-	-	-	-
	Total Function 2115			358	-	-	-	-	-	-	-
Total Fund 226				358	0	0	-	-	0	0	0

FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2026 - 2027 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, 2026 to June 30, 2027
Fund 227**

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
227	R4500	RESTR REV FED GOV TO STAT	243,869	158,815	329,378	345,469	345,469	345,469
227			243,869	158,815	329,378	345,469	345,469	345,469

Functions by Account Code

July 1, 2026 to June 30, 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	FTE 2025-2026	FTE 2026-2027	Proposed 2026-2027	Approved 2026-2027	Adopted 2026-2027	
227	1111	310	INST/PROF/TECH SERVICES	-	200	-	-	-	-	-	-	
		410	CONSUMABLE SUPPLIES	-	14,977	38,713	-	-	50,000	50,000	50,000	
		421	TEXTBOOKS - TCHR MANUALS	-966	-	-	-	-	-	-	-	-
		460	NONCONSUM ITEMS	26,992	325	5,000	-	-	37,580	37,580	37,580	
	Total Function 1111				26,026	15,502	43,713	-	-	87,580	87,580	87,580
	1131	410	CONSUMABLE SUPPLIES	-	2,235	7,213	-	-	10,000	10,000	10,000	
		460	NONCONSUM ITEMS	13,538	3,940	5,000	-	-	-	-	-	
	Total Function 1131				13,538	6,175	12,213	-	-	10,000	10,000	10,000
	1272	310	INST/PROF/TECH SERVICES	-	5,500	7,500	-	-	10,000	10,000	10,000	
		410	CONSUMABLE SUPPLIES	-	6,964	7,213	-	-	10,000	10,000	10,000	
		460	NONCONSUM ITEMS	36,062	3,416	7,500	-	-	10,000	10,000	10,000	
		480	COMPUTER HDW	25,200	-	-	-	-	-	-	-	
	Total Function 1272				61,262	15,880	22,213	-	-	30,000	30,000	30,000
	2110	112	CLASS SALARIES	52,623	8,841	47,961	1.0	1.0	32,406	32,406	32,406	
		190	OTHER SALARIES	-	-	-	-	-	645	645	645	
		212	PERS PICKUP 6%	3,157	558	2,878	-	-	1,983	1,983	1,983	
		216	PERS DISTRICT OPSPR	13,171	2,329	11,913	-	-	8,210	8,210	8,210	
		220	SOC SEC ADMIN	3,904	685	3,451	-	-	2,528	2,528	2,528	
		231	WRKRS COMP	196	32	184	-	-	126	126	126	
		232	UNEMPLOY COMP	175	28	48	-	-	33	33	33	
		233	PAID FAMILY MED LEAVE INS	193	37	192	-	-	132	132	132	
		240	MEDICAL	6,927	1,155	24,735	-	-	22,956	22,956	22,956	
		241	VISION	177	29	304	-	-	270	270	270	
		243	DENTAL	530	112	2,899	-	-	2,801	2,801	2,801	
		351	TELEPHONE	-	-	475	-	-	1,500	1,500	1,500	
	Total Function 2110				81,053	13,805	95,041	1.0	1.0	73,591	73,591	73,591
	2190	310	INST/PROF/TECH SERVICES	-	1,466	4,000	-	-	4,000	4,000	4,000	
		353	POSTAGE	78	-	-	-	-	-	-	-	

Functions by Account Code

July 1, 2026 to June 30, 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	FTE 2025-2026	FTE 2026-2027	Proposed 2026-2027	Approved 2026-2027	Adopted 2026-2027	
227	2190	410	CONSUMABLE SUPPLIES	1,474	2,156	7,712	-	-	30,000	30,000	30,000	
		430	LIBRARY BOOKS	16,530	-	-	-	-	-	-	-	
		460	NONCONSUM ITEMS	16,471	81,619	90,236	-	-	50,000	50,000	50,000	
		480	COMPUTER HDW	-	-	34,873	-	-	40,000	40,000	40,000	
		640	DUES AND FEES	3,154	-	-	-	-	-	-	-	
	Total Function 2190				37,706	85,240	136,821	-	-	124,000	124,000	124,000
	2220	640	DUES AND FEES	-	3,008	-	-	-	-	-	-	
	Total Function 2220				-	3,008	-	-	-	-	-	
	2240	130	OVERTIME SALARY	-	-	2,000	-	-	-	-	-	
		137	EXTRA DUTY/HOURLY	11,344	-	2,000	-	-	-	-	-	
		210	PERS DISTRICT T1/T2	547	-	500	-	-	-	-	-	
		212	PERS PICKUP 6%	617	-	105	-	-	-	-	-	
		216	PERS DISTRICT OPSPR	2,082	-	379	-	-	-	-	-	
		220	SOC SEC ADMIN	868	-	127	-	-	-	-	-	
		231	WRKRS COMP	42	-	11	-	-	-	-	-	
		232	UNEMPLOY COMP	31	-	2	-	-	-	-	-	
		233	PAID FAMILY MED LEAVE INS	1	-	7	-	-	-	-	-	
		311	INSTRUCTION SERVICES	-	-	500	-	-	2,000	2,000	2,000	
		341	IN-DIST TRAVEL	-	-	1,000	-	-	2,000	2,000	2,000	
	410	CONSUMABLE SUPPLIES	-	-	-	-	-	2,500	2,500	2,500		
	Total Function 2240				15,531	-	6,631	-	-	6,500	6,500	6,500
	2520	690	GRANT INDIRECT CHG	8,453	8,405	12,747	-	-	13,799	13,799	13,799	
Total Function 2520				8,453	8,405	12,747	-	-	13,799	13,799	13,799	
2660	480	COMPUTER HDW	300	10,800	-	-	-	-	-	-		
Total Function 2660				300	10,800	-	-	-	-	-	-	
Total Fund 227				243,869	158,815	329,378	1.0	1.0	345,469	345,469	345,469	

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2026 - 2027 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, 2026 to June 30, 2027
Fund 228**

3000 - Revenue From State Sources

Fund	Rev Acct	Rev Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
228	R3990	MISC STATE FUNDS	203,234	979,248	405,597	654,396	654,396	654,396
228			203,234	979,248	405,597	654,396	654,396	654,396

Functions by Account Code

July 1, 2026 to June 30, 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	FTE 2025-2026	FTE 2026-2027	Proposed 2026-2027	Approved 2026-2027	Adopted 2026-2027	
228	1111	111	LIC SALARIES	-	-	90,817	-	4.4	406,991	406,991	406,991	
		130	OVERTIME SALARY	-	-	108	-	-	-	-	-	
		132	STIPEND-REMOTE LOCATION	-	-	-	-	-	1,044	1,044	1,044	
		133	STIPEND-TOP OF SCALE	-	-	-	-	-	1,520	1,520	1,520	
		137	EXTRA DUTY/HOURLY	-	9,482	15,104	-	-	-	-	-	
		153	HOUSING STIPEND	-	-	-	-	-	1,125	1,125	1,125	
		190	OTHER SALARIES	-	-	-	-	-	760	760	760	
		210	PERS DISTRICT T1/T2	-	220	750	-	-	40,706	40,706	40,706	
		212	PERS PICKUP 6%	-	569	4,753	-	-	21,696	21,696	21,696	
		216	PERS DISTRICT OPSPR	-	2,176	25,034	-	-	66,115	66,115	66,115	
		220	SOC SEC ADMIN	-	703	7,259	-	-	32,244	32,244	32,244	
		231	WRKRS COMP	-	32	370	-	-	1,504	1,504	1,504	
		232	UNEMPLOY COMP	-	13	110	-	-	411	411	411	
		233	PAID FAMILY MED LEAVE INS	-	38	475	-	-	1,646	1,646	1,646	
		240	MEDICAL	-	-	24,162	-	-	48,924	48,924	48,924	
		241	VISION	-	-	1,387	-	-	3,698	3,698	3,698	
		242	DISABILITY	-	-	194	-	-	760	760	760	
		243	DENTAL	-	-	4,370	-	-	10,669	10,669	10,669	
		310	INST/PROF/TECH SERVICES	36,750	377,363	-	-	-	-	-	-	
		410	CONSUMABLE SUPPLIES	152,250	187,411	82,405	-	-	-	-	-	
	460	NONCONSUM ITEMS	-	-	500	-	-	-	-	-		
	470	COMPUTER SOFTWR	5,232	132,725	-	-	-	-	-	-		
	Total Function 1111				194,232	710,733	257,798	-	4.4	639,814	639,814	639,814
	1410	119	SUMMER EMPLOYEES	-	167,954	58,685	-	-	-	-	-	
		210	PERS DISTRICT T1/T2	-	2,609	2,750	-	-	-	-	-	
		212	PERS PICKUP 6%	-	9,796	3,521	-	-	-	-	-	
		216	PERS DISTRICT OPSPR	-	38,521	13,029	-	-	-	-	-	
		220	SOC SEC ADMIN	-	12,847	4,489	-	-	-	-	-	
231		WRKRS COMP	-	574	215	-	-	-	-	-		

Functions by Account Code

July 1, 2026 to June 30, 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	FTE 2025-2026	FTE 2026-2027	Proposed 2026-2027	Approved 2026-2027	Adopted 2026-2027
228	1410	232	UNEMPLOY COMP	-	413	58	-	-	-	-	-
		233	PAID FAMILY MED LEAVE INS	-	672	238	-	-	-	-	-
	Total Function 1410			-	233,384	82,985	-	-	-	-	-
	2240	137	EXTRA DUTY/HOURLY	1,323	-	2,940	-	-	-	-	-
		210	PERS DISTRICT T1/T2	369	-	-	-	-	-	-	-
		212	PERS PICKUP 6%	79	-	176	-	-	-	-	-
		216	PERS DISTRICT OPSPR	-	-	730	-	-	-	-	-
		220	SOC SEC ADMIN	98	-	217	-	-	-	-	-
		231	WRKRS COMP	5	-	13	-	-	-	-	-
		232	UNEMPLOY COMP	4	-	6	-	-	-	-	-
		233	PAID FAMILY MED LEAVE INS	5	-	35	-	-	-	-	-
		310	INST/PROF/TECH SERVICES	-	-	45,000	-	-	-	-	-
	Total Function 2240			1,883	-	49,118	-	-	-	-	-
	2520	690	GRANT INDIRECT CHG	7,119	32,719	15,697	-	-	14,582	14,582	14,582
	Total Function 2520			7,119	32,719	15,697	-	-	14,582	14,582	14,582
	2542	119	SUMMER EMPLOYEES	-	1,726	-	-	-	-	-	-
		212	PERS PICKUP 6%	-	104	-	-	-	-	-	-
		216	PERS DISTRICT OPSPR	-	432	-	-	-	-	-	-
		220	SOC SEC ADMIN	-	132	-	-	-	-	-	-
		231	WRKRS COMP	-	6	-	-	-	-	-	-
		232	UNEMPLOY COMP	-	5	-	-	-	-	-	-
		233	PAID FAMILY MED LEAVE INS	-	7	-	-	-	-	-	-
	Total Function 2542			-	2,412	-	-	-	-	-	-
Total Fund 228			203,234	979,248	405,597	-	4.4	654,396	654,396	654,396	

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2026 - 2027 Budget

231 – Mazama Workforce Ready (History Only)

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:

History Only

Revenue Budget
July 1, 2026 to June 30, 2027
Fund 231

3000 - Revenue From State Sources

Fund	Rev Acct	Rev Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
231	R3299	RESTR GRANTS OTHER	-	121,427	181,366	-	-	-
231			-	121,427	181,366	-	-	-

Functions by Account Code

July 1, 2026 to June 30, 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	FTE 2025-2026	FTE 2026-2027	Proposed 2026-2027	Approved 2026-2027	Adopted 2026-2027	
231	1131	383	ARCH/ENG SERVICES	-	375	3,000	-	-	-	-	-	
		410	CONSUMABLE SUPPLIES	-	694	4,000	-	-	-	-	-	
		460	NONCONSUM ITEMS	-	-2,151	5,000	-	-	-	-	-	
		520	BLDG ACQUISITION/IMPRVMNT	-	250	96,943	-	-	-	-	-	
		540	DEPRECIABLE EQUIPMENT	-	13,732	-	-	-	-	-	-	
		541	INITIAL ADDTL EQUIP	-	-	60,712	-	-	-	-	-	
		640	DUES AND FEES	-	-	500	-	-	-	-	-	
	Total Function 1131				-	12,900	170,155	-	-	-	-	-
	2240	319	OTHER INSTR SERVICES	-	2,200	-	-	-	-	-	-	
	Total Function 2240				-	2,200	-	-	-	-	-	
	2520	690	GRANT INDIRECT CHG	-	-	7,019	-	-	-	-	-	
	Total Function 2520				-	-	7,019	-	-	-	-	
	4150	112	CLASS SALARIES	-	541	2,967	-	-	-	-	-	
		212	PERS PICKUP 6%	-	24	178	-	-	-	-	-	
		216	PERS DISTRICT OPSPR	-	101	737	-	-	-	-	-	
		220	SOC SEC ADMIN	-	39	221	-	-	-	-	-	
		231	WRKRS COMP	-	10	74	-	-	-	-	-	
		232	UNEMPLOY COMP	-	1	3	-	-	-	-	-	
		233	PAID FAMILY MED LEAVE INS	-	2	12	-	-	-	-	-	
		383	ARCH/ENG SERVICES	-	17,425	-	-	-	-	-	-	
		410	CONSUMABLE SUPPLIES	-	1,983	-	-	-	-	-	-	
		460	NONCONSUM ITEMS	-	23,962	-	-	-	-	-	-	
		480	COMPUTER HDW	-	39,610	-	-	-	-	-	-	
		520	BLDG ACQUISITION/IMPRVMNT	-	1,091	-	-	-	-	-	-	
		541	INITIAL ADDTL EQUIP	-	20,287	-	-	-	-	-	-	
	640	DUES AND FEES	-	1,251	-	-	-	-	-	-		
	Total Function 4150				-	106,327	4,192	-	-	-	-	-
Total Fund 231				0	121,427	181,366	-	-	0	0	0	

FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2026 - 2027 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, 2026 to June 30, 2027
Fund 232

3000 - Revenue From State Sources

Fund	Rev Acct	Rev Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
232	R3299	RESTR GRANTS OTHER	292,093	1,377,298	1,830,610	873,000	873,000	873,000
232			292,093	1,377,298	1,830,610	873,000	873,000	873,000

Functions by Account Code

July 1, 2026 to June 30, 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	FTE 2025-2026	FTE 2026-2027	Proposed 2026-2027	Approved 2026-2027	Adopted 2026-2027	
232	1111	410	CONSUMABLE SUPPLIES	-	9,829	-	-	-	-	-	-	
	Total Function 1111			-	9,829	-	-	-	-	-	-	
	1131	410	CONSUMABLE SUPPLIES	-	147	-	-	-	-	-	-	
	Total Function 1131			-	147	-	-	-	-	-	-	
	1293	119		SUMMER EMPLOYEES	-	-	36,027	-	-	-	-	-
		210		PERS DISTRICT T1/T2	-	-	2,339	-	-	-	-	-
		212		PERS PICKUP 6%	-	-	1,993	-	-	-	-	-
		216		PERS DISTRICT OPSPR	-	-	6,179	-	-	-	-	-
		220		SOC SEC ADMIN	-	-	2,541	-	-	-	-	-
		231		WRKRS COMP	-	-	120	-	-	-	-	-
		232		UNEMPLOY COMP	-	-	33	-	-	-	-	-
		233		PAID FAMILY MED LEAVE INS	-	-	133	-	-	-	-	-
	Total Function 1293			-	-	49,365	-	-	-	-	-	
	1410	113		ADMINISTRATORS	-	-	39,158	-	-	-	-	-
		119		SUMMER EMPLOYEES	-	104,933	156,634	-	-	78,261	78,261	78,261
		210		PERS DISTRICT T1/T2	-	4,148	4,198	-	-	-	-	-
		212		PERS PICKUP 6%	-	6,145	10,877	-	-	4,696	4,696	4,696
		216		PERS DISTRICT OPSPR	-	21,908	41,311	-	-	19,440	19,440	19,440
		220		SOC SEC ADMIN	-	8,027	13,870	-	-	4,338	4,338	4,338
		231		WRKRS COMP	-	352	655	-	-	267	267	267
		232		UNEMPLOY COMP	-	309	180	-	-	78	78	78
		233		PAID FAMILY MED LEAVE INS	-	420	725	-	-	313	313	313
		240		MEDICAL	-	-	2,117	-	-	-	-	-
		245		LIFE INSURANCE	-	-	186	-	-	-	-	-
		310		INST/PROF/TECH SERVICES	-	74,760	-	-	-	302,000	302,000	302,000
		343		STUDENT OUT-DIST-TRVL	-	-	-	-	-	1,667	1,667	1,667
		410		CONSUMABLE SUPPLIES	50,646	5,625	16,755	-	-	6,549	6,549	6,549
413		FOOD SUPPLIES	-	2,022	2,000	-	-	-	-	-		

Functions by Account Code

July 1, 2026 to June 30, 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	FTE 2025-2026	FTE 2026-2027	Proposed 2026-2027	Approved 2026-2027	Adopted 2026-2027
232	1410	427	TEXTBOOK ORIENTED MATERLS	-	-	40,000	-	-	-	-	-
		460	NONCONSUM ITEMS	48,044	37,428	10,000	-	-	-	-	-
	Total Function 1410			98,691	266,076	338,664	-	-	417,609	417,609	417,609
	1420	119	SUMMER EMPLOYEES	-	14,503	-	-	-	78,261	78,261	78,261
		210	PERS DISTRICT T1/T2	-	195	-	-	-	-	-	-
		212	PERS PICKUP 6%	-	870	-	-	-	4,696	4,696	4,696
		216	PERS DISTRICT OPSPR	-	3,455	-	-	-	19,440	19,440	19,440
		220	SOC SEC ADMIN	-	1,110	-	-	-	4,338	4,338	4,338
		231	WRKRS COMP	-	48	-	-	-	267	267	267
		232	UNEMPLOY COMP	-	44	-	-	-	78	78	78
		233	PAID FAMILY MED LEAVE INS	-	58	-	-	-	313	313	313
		343	STUDENT OUT-DIST-TRVL	-	-	-	-	-	1,666	1,666	1,666
		410	CONSUMABLE SUPPLIES	4,635	3,154	16,755	-	-	6,549	6,549	6,549
		460	NONCONSUM ITEMS	3,342	-477	10,000	-	-	-	-	-
	Total Function 1420			7,978	22,959	26,754	-	-	115,608	115,608	115,608
	1430	119	SUMMER EMPLOYEES	446	163,690	225,882	-	-	78,262	78,262	78,262
		137	EXTRA DUTY/HOURLY	-	-	7,071	-	-	-	-	-
		210	PERS DISTRICT T1/T2	-	4,923	7,892	-	-	-	-	-
		212	PERS PICKUP 6%	24	9,105	14,796	-	-	4,696	4,696	4,696
		216	PERS DISTRICT OPSPR	99	34,769	54,260	-	-	19,440	19,440	19,440
220		SOC SEC ADMIN	30	12,522	18,860	-	-	4,338	4,338	4,338	
231		WRKRS COMP	2	554	908	-	-	267	267	267	
232		UNEMPLOY COMP	2	486	245	-	-	78	78	78	
233		PAID FAMILY MED LEAVE INS	2	655	986	-	-	313	313	313	
240		MEDICAL	-	-	2,092	-	-	-	-	-	
241		VISION	-	-	34	-	-	-	-	-	
243		DENTAL	-	-	92	-	-	-	-	-	
245		LIFE INSURANCE	-	-	87	-	-	-	-	-	
310	INST/PROF/TECH SERVICES	-	22,800	152,000	-	-	-	-	-		

Functions by Account Code

July 1, 2026 to June 30, 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	FTE 2025-2026	FTE 2026-2027	Proposed 2026-2027	Approved 2026-2027	Adopted 2026-2027	
232	1430	311	INSTRUCTION SERVICES	-	-	-	-	-	75,000	75,000	75,000	
		342	OUT-DIST TRAVEL	358	530	2,000	-	-	-	-	-	
		343	STUDENT OUT-DIST-TRVL	-	693	2,000	-	-	21,667	21,667	21,667	
		410	CONSUMABLE SUPPLIES	62,977	17,275	16,755	-	-	6,550	6,550	6,550	
		413	FOOD SUPPLIES	-	2,541	10,000	-	-	3,500	3,500	3,500	
		420	TEXTBOOKS - NEW	666	-	-	-	-	16,000	16,000	16,000	
		460	NONCONSUM ITEMS	52,029	10,107	10,000	-	-	-	-	-	
		640	DUES AND FEES	17,725	354,384	-	-	-	-	-	-	
	Total Function 1430				134,359	635,033	525,961	-	-	230,110	230,110	230,110
	1440	413	FOOD SUPPLIES	338	-	-	-	-	-	-	-	
	Total Function 1440				338	-	-	-	-	-	-	-
	1460	119	SUMMER EMPLOYEES	-	31,738	65,271	-	-	5,590	5,590	5,590	
		210	PERS DISTRICT T1/T2	-	392	-	-	-	-	-	-	
		212	PERS PICKUP 6%	-	1,739	3,907	-	-	335	335	335	
		216	PERS DISTRICT OPSPR	-	6,902	16,173	-	-	1,389	1,389	1,389	
		220	SOC SEC ADMIN	-	2,428	6,673	-	-	310	310	310	
		231	WRKRS COMP	-	110	243	-	-	19	19	19	
		232	UNEMPLOY COMP	-	92	64	-	-	6	6	6	
		233	PAID FAMILY MED LEAVE INS	-	127	261	-	-	22	22	22	
		311	INSTRUCTION SERVICES	-	269	-	-	-	-	-	-	
	413	FOOD SUPPLIES	-	-	500	-	-	-	-	-		
	Total Function 1460				-	43,797	93,093	-	-	7,671	7,671	7,671
	1490	119	SUMMER EMPLOYEES	-	111,475	120,373	-	-	-	-	-	
		210	PERS DISTRICT T1/T2	-	13,344	16,641	-	-	-	-	-	
		212	PERS PICKUP 6%	-	6,689	7,222	-	-	-	-	-	
		216	PERS DISTRICT OPSPR	-	15,918	15,148	-	-	-	-	-	
		220	SOC SEC ADMIN	-	8,528	9,209	-	-	-	-	-	
		231	WRKRS COMP	-	373	433	-	-	-	-	-	
		232	UNEMPLOY COMP	-	322	115	-	-	-	-	-	
		233	PAID FAMILY MED LEAVE INS	-	446	481	-	-	-	-	-	

Functions by Account Code

July 1, 2026 to June 30, 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	FTE 2025-2026	FTE 2026-2027	Proposed 2026-2027	Approved 2026-2027	Adopted 2026-2027
232	1490	390	OTH GEN PROF TECH SRVS	50,727	113,403	390,000	-	-	-	-	-
		413	FOOD SUPPLIES	-	198	1,000	-	-	-	-	-
	Total Function 1490			50,727	270,695	560,622	-	-	-	-	-
	2130	119	SUMMER EMPLOYEES	-	297	14,741	-	-	-	-	-
		212	PERS PICKUP 6%	-	18	825	-	-	-	-	-
		216	PERS DISTRICT OPSPR	-	74	3,417	-	-	-	-	-
		220	SOC SEC ADMIN	-	22	1,128	-	-	-	-	-
		231	WRKRS COMP	-	1	54	-	-	-	-	-
		232	UNEMPLOY COMP	-	0	15	-	-	-	-	-
		233	PAID FAMILY MED LEAVE INS	-	1	59	-	-	-	-	-
	Total Function 2130			-	414	20,238	-	-	-	-	-
	2542	119	SUMMER EMPLOYEES	-	5,356	8,104	-	-	27,951	27,951	27,951
		212	PERS PICKUP 6%	-	304	486	-	-	1,677	1,677	1,677
		216	PERS DISTRICT OPSPR	-	1,268	2,013	-	-	6,943	6,943	6,943
		220	SOC SEC ADMIN	-	410	620	-	-	1,549	1,549	1,549
		231	WRKRS COMP	-	20	31	-	-	95	95	95
		232	UNEMPLOY COMP	-	16	8	-	-	28	28	28
		233	PAID FAMILY MED LEAVE INS	-	21	32	-	-	112	112	112
	Total Function 2542			-	7,394	11,295	-	-	38,355	38,355	38,355
	2550	119	SUMMER EMPLOYEES	-	43,383	77,204	-	-	34,670	34,670	34,670
		148	TAXABLE MEALS	-	41	-	-	-	-	-	-
		212	PERS PICKUP 6%	-	2,450	3,831	-	-	2,080	2,080	2,080
		216	PERS DISTRICT OPSPR	-	10,220	15,862	-	-	8,612	8,612	8,612
220		SOC SEC ADMIN	-	3,322	5,908	-	-	2,652	2,652	2,652	
231		WRKRS COMP	-	154	290	-	-	118	118	118	
232		UNEMPLOY COMP	-	130	77	-	-	35	35	35	
233	PAID FAMILY MED LEAVE INS	-	174	309	-	-	139	139	139		
Total Function 2550			-	59,872	103,483	-	-	48,306	48,306	48,306	
2558	119	SUMMER EMPLOYEES	-	10,920	19,149	-	-	-	-	-	

Functions by Account Code

July 1, 2026 to June 30, 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	FTE 2025-2026	FTE 2026-2027	Proposed 2026-2027	Approved 2026-2027	Adopted 2026-2027	
232	2558	212	PERS PICKUP 6%	-	585	1,041	-	-	-	-	-	
		216	PERS DISTRICT OPSPR	-	2,441	4,310	-	-	-	-	-	
		220	SOC SEC ADMIN	-	835	1,465	-	-	-	-	-	
		231	WRKRS COMP	-	38	73	-	-	-	-	-	
		232	UNEMPLOY COMP	-	33	19	-	-	-	-	-	
		233	PAID FAMILY MED LEAVE INS	-	44	77	-	-	-	-	-	
	Total Function 2558				-	14,896	26,134	-	-	-	-	-
	2660	480	COMPUTER HDW	-	46,186	75,000	-	-	-	-	-	
	Total Function 2660				-	46,186	75,000	-	-	-	-	-
	3100	119	SUMMER EMPLOYEES	-	-	-	-	-	-	11,180	11,180	11,180
		212	PERS PICKUP 6%	-	-	-	-	-	-	671	671	671
		216	PERS DISTRICT OPSPR	-	-	-	-	-	-	2,777	2,777	2,777
		220	SOC SEC ADMIN	-	-	-	-	-	-	620	620	620
		231	WRKRS COMP	-	-	-	-	-	-	38	38	38
		232	UNEMPLOY COMP	-	-	-	-	-	-	11	11	11
		233	PAID FAMILY MED LEAVE INS	-	-	-	-	-	-	45	45	45
	Total Function 3100				-	-	-	-	-	15,342	15,342	15,342
	Total Fund 232				292,093	1,377,298	1,830,610	-	-	873,000	873,000	873,000

FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2026 - 2027 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, 2026 to June 30, 2027
Fund 233

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
233	R4300	RESTRICT REV FED GOV	125,632	132,125	143,833	148,833	148,833	148,833
233			125,632	132,125	143,833	148,833	148,833	148,833

Functions by Account Code

July 1, 2026 to June 30, 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	FTE 2025-2026	FTE 2026-2027	Proposed 2026-2027	Approved 2026-2027	Adopted 2026-2027
233	1111	112	CLASS SALARIES	33,885	18,687	13,540	0.6	0.6	22,002	22,002	22,002
		122	SUB CLASSIFIED	-	-	10,000	-	-	-	-	-
		132	STIPEND-REMOTE LOCATION	-	1,420	1,420	-	-	1,420	1,420	1,420
		190	OTHER SALARIES	-	-	-	-	-	451	451	451
		212	PERS PICKUP 6%	2,026	1,191	898	-	-	1,432	1,432	1,432
		216	PERS DISTRICT OPSPR	8,450	4,970	3,716	-	-	5,930	5,930	5,930
		220	SOC SEC ADMIN	2,522	1,538	1,335	-	-	1,826	1,826	1,826
		231	WRKRS COMP	132	72	67	-	-	98	98	98
		232	UNEMPLOY COMP	116	36	17	-	-	24	24	24
		233	PAID FAMILY MED LEAVE INS	136	80	70	-	-	96	96	96
		410	CONSUMABLE SUPPLIES	-	-	13,095	-	-	-	-	-
Total Function 1111				47,266	27,995	44,157	0.6	0.6	33,280	33,280	33,280
1131	112	112	CLASS SALARIES	-	17,169	-	-	-	-	-	-
		137	EXTRA DUTY/HOURLY	-	37	-	-	-	-	-	-
		212	PERS PICKUP 6%	-	1,032	-	-	-	-	-	-
		216	PERS DISTRICT OPSPR	-	4,307	-	-	-	-	-	-
		220	SOC SEC ADMIN	-	1,316	-	-	-	-	-	-
		231	WRKRS COMP	-	63	-	-	-	-	-	-
		232	UNEMPLOY COMP	-	31	-	-	-	-	-	-
		233	PAID FAMILY MED LEAVE INS	-	69	-	-	-	-	-	-
		241	VISION	-	175	-	-	-	-	-	-
		243	DENTAL	-	540	-	-	-	-	-	-
		410	CONSUMABLE SUPPLIES	2,545	-	13,094	-	-	-	-	-
Total Function 1131				2,545	24,739	13,094	-	-	-	-	-
2110	410	410	CONSUMABLE SUPPLIES	-	-	-	-	-	17,589	17,589	17,589
		413	FOOD SUPPLIES	-	-	250	-	-	1,500	1,500	1,500
		460	NONCONSUM ITEMS	-	-	750	-	-	-	-	-
		480	COMPUTER HDW	-	-	-	-	-	5,089	5,089	5,089
Total Function 2110				-	-	1,000	-	-	24,178	24,178	24,178
2190	112	CLASS SALARIES	48,534	51,499	55,845	1.0	1.0	58,672	58,672	58,672	

Functions by Account Code

July 1, 2026 to June 30, 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	FTE 2025-2026	FTE 2026-2027	Proposed 2026-2027	Approved 2026-2027	Adopted 2026-2027
233	2190	137	EXTRA DUTY/HOURLY	511	-	-	-	-	-	-	-
		190	OTHER SALARIES	-	-	-	-	-	1,161	1,161	1,161
		212	PERS PICKUP 6%	2,943	3,090	3,351	-	-	3,590	3,590	3,590
		216	PERS DISTRICT OPSPR	12,276	12,890	13,872	-	-	14,862	14,862	14,862
		220	SOC SEC ADMIN	3,752	3,940	4,272	-	-	4,577	4,577	4,577
		231	WRKRS COMP	183	176	201	-	-	217	217	217
		232	UNEMPLOY COMP	162	86	56	-	-	60	60	60
		233	PAID FAMILY MED LEAVE INS	196	206	223	-	-	239	239	239
		240	MEDICAL	6,654	6,880	7,125	-	-	7,338	7,338	7,338
		241	VISION	152	151	151	-	-	155	155	155
		243	DENTAL	460	474	487	-	-	502	502	502
Total Function 2190				75,821	79,391	85,582	1.0	1.0	91,375	91,375	91,375
Total Fund 233				125,632	132,125	143,833	1.6	1.6	148,833	148,833	148,833

FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2026 - 2027 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, 2026 to June 30, 2027
Fund 234**

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
234	R4500	RESTR REV FED GOV TO STAT	73,831	88,268	136,809	149,207	149,207	149,207
234			73,831	88,268	136,809	149,207	149,207	149,207

Functions by Account Code

July 1, 2026 to June 30, 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	FTE 2025-2026	FTE 2026-2027	Proposed 2026-2027	Approved 2026-2027	Adopted 2026-2027
234	2110	112	CLASS SALARIES	-	21,431	17,518	0.5	-	-	-	-
		212	PERS PICKUP 6%	-	1,286	1,051	-	-	-	-	-
		216	PERS DISTRICT OPSPR	-	5,364	4,351	-	-	-	-	-
		220	SOC SEC ADMIN	-	1,631	1,333	-	-	-	-	-
		231	WRKRS COMP	-	74	64	-	-	-	-	-
		232	UNEMPLOY COMP	-	34	18	-	-	-	-	-
		233	PAID FAMILY MED LEAVE INS	-	86	70	-	-	-	-	-
		240	MEDICAL	-	2,596	2,495	-	-	-	-	-
		241	VISION	-	98	28	-	-	-	-	-
		243	DENTAL	-	263	162	-	-	-	-	-
		310	INST/PROF/TECH SERVICES	-	10,000	-	-	-	-	-	-
Total Function 2110				-	42,864	27,089	0.5	-	-	-	-
2119	310	INST/PROF/TECH SERVICES	-	15,000	-	-	-	-	-	-	-
		390	OTH GEN PROF TECH SRVS	19,700	-	-	-	-	-	-	-
Total Function 2119				19,700	15,000	-	-	-	-	-	-
2190	310	INST/PROF/TECH SERVICES	-	26,014	-	-	-	-	-	-	-
		343	STUDENT OUT-DIST-TRVL	350	-	-	-	-	-	-	-
		351	TELEPHONE	-	-	333	-	-	1,500	1,500	1,500
		410	CONSUMABLE SUPPLIES	14,429	1,893	69,839	-	-	80,000	80,000	80,000
		413	FOOD SUPPLIES	-	32	-	-	-	-	-	-
		460	NONCONSUM ITEMS	133	1,968	20,700	-	-	40,000	40,000	40,000
		480	COMPUTER HDW	-	90	13,554	-	-	21,933	21,933	21,933
640	DUES AND FEES	750	-	-	-	-	-	-	-		
Total Function 2190				15,662	29,998	104,426	-	-	143,433	143,433	143,433
2211	112	CLASS SALARIES	24,733	-	-	-	-	-	-	-	
		212	PERS PICKUP 6%	1,484	-	-	-	-	-	-	
		216	PERS DISTRICT OPSPR	6,191	-	-	-	-	-	-	
		220	SOC SEC ADMIN	1,868	-	-	-	-	-	-	

Functions by Account Code

July 1, 2026 to June 30, 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	FTE 2025-2026	FTE 2026-2027	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
234	2211	231	WRKRS COMP	92	-	-	-	-	-	-	-
		232	UNEMPLOY COMP	81	-	-	-	-	-	-	-
		233	PAID FAMILY MED LEAVE INS	90	-	-	-	-	-	-	-
		241	VISION	167	-	-	-	-	-	-	-
		243	DENTAL	578	-	-	-	-	-	-	-
	Total Function 2211			35,285	-	-	-	-	-	-	-
	2240	324	RENTALS	610	-	-	-	-	-	-	-
		342	OUT-DIST TRAVEL	900	-	-	-	-	-	-	-
	Total Function 2240			1,510	-	-	-	-	-	-	-
	2520	690	GRANT INDIRECT CHG	1,674	406	5,295	-	-	5,774	5,774	5,774
	Total Function 2520			1,674	406	5,295	-	-	5,774	5,774	5,774
	Total Fund 234			73,831	88,268	136,809	0.5	-	149,207	149,207	149,207

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2026 - 2027 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:

History Only

Revenue Budget
July 1, 2026 to June 30, 2027
Fund 236

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
236	R4500	RESTR REV FED GOV TO STAT	107,635	87,763	12,792	-	-	-
236			107,635	87,763	12,792	-	-	-

Functions by Account Code

July 1, 2026 to June 30, 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	FTE 2025-2026	FTE 2026-2027	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027	
236	1111	460	NONCONSUM ITEMS	-	-	9,346	-	-	-	-	-	
	Total Function 1111			-	-	9,346	-	-	-	-	-	
	1272	410	CONSUMABLE SUPPLIES	11,360	9,906	-	-	-	-	-	-	
		460	NONCONSUM ITEMS	5,960	-	-	-	-	-	-	-	
	Total Function 1272			17,320	9,906	-	-	-	-	-	-	
	2110	540	DEPRECIABLE EQUIPMENT	-	27,590	-	-	-	-	-	-	
		Total Function 2110			-	27,590	-	-	-	-	-	
	2190	410	CONSUMABLE SUPPLIES	4,021	240	-	-	-	-	-	-	
		460	NONCONSUM ITEMS	59,769	-	-	-	-	-	-	-	
		Total Function 2190			63,790	240	-	-	-	-	-	
	2240	310	INST/PROF/TECH SERVICES	20,000	47,814	-	-	-	-	-	-	
		311	INSTRUCTION SERVICES	4,232	-	-	-	-	-	-	-	
		Total Function 2240			24,232	47,814	-	-	-	-	-	
	2520	690	GRANT INDIRECT CHG	2,293	2,214	3,446	-	-	-	-	-	
		Total Function 2520			2,293	2,214	3,446	-	-	-	-	
	Total Fund 236				107,635	87,763	12,792	-	-	0	0	0

FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2026 - 2027 Budget

239 IDEA Part B Sec 619

Fund Description:

Early Childhood intervention-preschool grant.

Special Notes:

Revenue Budget
July 1, 2026 to June 30, 2027
Fund 239

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
239	R4500	RESTR REV FED GOV TO STAT	25,222	5,162	13,594	7,171	7,171	7,171
239			25,222	5,162	13,594	7,171	7,171	7,171

Functions by Account Code

July 1, 2026 to June 30, 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	FTE 2025-2026	FTE 2026-2027	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
239	2150	137	EXTRA DUTY/HOURLY	17,768	3,622	13,594	-	-	5,147	5,147	5,147
		210	PERS DISTRICT T1/T2	1,844	1,010	-	-	-	-	-	-
		212	PERS PICKUP 6%	790	217	-	-	-	309	309	309
		216	PERS DISTRICT OPSPR	1,641	-	-	-	-	1,278	1,278	1,278
		220	SOC SEC ADMIN	970	276	-	-	-	394	394	394
		231	WRKRS COMP	45	12	-	-	-	18	18	18
		232	UNEMPLOY COMP	39	11	-	-	-	5	5	5
		233	PAID FAMILY MED LEAVE INS	47	14	-	-	-	21	21	21
		240	MEDICAL	1,812	-	-	-	-	-	-	-
		241	VISION	54	-	-	-	-	-	-	-
		242	DISABILITY	16	-	-	-	-	-	-	-
				243	DENTAL	196	-	-	-	-	-
Total Function 2150				25,222	5,162	13,594	-	-	7,171	7,171	7,171
Total Fund 239				25,222	5,162	13,594	-	-	7,171	7,171	7,171

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2026 - 2027 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:

History Only

Revenue Budget
July 1, 2026 to June 30, 2027
Fund 240

3000 - Revenue From State Sources

Fund	Rev Acct	Rev Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
240	R3299	RESTR GRANTS OTHER	119,705	-	-	-	-	-
240			119,705	-	-	-	-	-

Functions by Account Code

July 1, 2026 to June 30, 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	FTE 2025-2026	FTE 2026-2027	Proposed 2026-2027	Approved 2026-2027	Adopted 2026-2027	
240	1291	111	LIC SALARIES	48,247	-	-	-	-	-	-	-	
		1291	PERS PICKUP 6%	2,895	-	-	-	-	-	-	-	
		1291	PERS DISTRICT OPSPR	12,077	-	-	-	-	-	-	-	
		1291	SOC SEC ADMIN	3,622	-	-	-	-	-	-	-	
		1291	WRKRS COMP	181	-	-	-	-	-	-	-	
		1291	UNEMPLOY COMP	165	-	-	-	-	-	-	-	
		1291	PAID FAMILY MED LEAVE INS	193	-	-	-	-	-	-	-	
		1291	MEDICAL	21,117	-	-	-	-	-	-	-	
		1291	VISION	542	-	-	-	-	-	-	-	
		1291	DISABILITY	110	-	-	-	-	-	-	-	
		1291	DENTAL	2,227	-	-	-	-	-	-	-	
		1291	INSTRUCTION SERVICES	1,565	-	-	-	-	-	-	-	
		1291	CONSUMABLE SUPPLIES	5,055	-	-	-	-	-	-	-	
		1291	NONCONSUM ITEMS	3,663	-	-	-	-	-	-	-	
		1291	COMPUTER HDW	2,093	-	-	-	-	-	-	-	
	1291	DUES AND FEES	576	-	-	-	-	-	-	-		
	Total Function 1291				104,327	-	-	-	-	-	-	-
	2240	1291	137	EXTRA DUTY/HOURLY	2,807	-	-	-	-	-	-	-
			1291	PERS PICKUP 6%	159	-	-	-	-	-	-	-
			1291	PERS DISTRICT OPSPR	665	-	-	-	-	-	-	-
			1291	SOC SEC ADMIN	207	-	-	-	-	-	-	-
			1291	WRKRS COMP	11	-	-	-	-	-	-	-
			1291	UNEMPLOY COMP	8	-	-	-	-	-	-	-
1291			PAID FAMILY MED LEAVE INS	11	-	-	-	-	-	-	-	
1291			INST/PROF/TECH SERVICES	5,597	-	-	-	-	-	-	-	
1291			OUT-DIST TRAVEL	1,175	-	-	-	-	-	-	-	
1291			FOOD SUPPLIES	400	-	-	-	-	-	-	-	
Total Function 2240				11,040	-	-	-	-	-	-		

Functions by Account Code
July 1, 2026 to June 30, 2027

Fund	Function	Acct	Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	FTE 2025-2026	FTE 2026-2027	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
240	2520	690	GRANT INDIRECT CHG	4,338	-	-	-	-	-	-	-
	Total Function 2520			4,338	-	-	-	-	-	-	-
Total Fund 240				119,705	0	0	-	-	0	0	0

FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2026 - 2027 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, 2026 to June 30, 2027
Fund 241**

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
241	R4500	RESTR REV FED GOV TO STAT	91,797	121,742	73,230	105,220	105,220	105,220
241			91,797	121,742	73,230	105,220	105,220	105,220

Functions by Account Code

July 1, 2026 to June 30, 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	FTE 2025-2026	FTE 2026-2027	Proposed 2026-2027	Approved 2026-2027	Adopted 2026-2027	
241	1131	112	CLASS SALARIES	20,930	30,474	30,524	1.0	1.0	49,142	49,142	49,142	
		132	STIPEND-REMOTE LOCATION	-	1,334	2,000	-	-	2,000	2,000	2,000	
		150	NEW HIRE LONGEVITY STIPEN	667	-	-	-	-	-	-	-	-
		153	HOUSING STIPEND	-	5,600	3,000	-	-	3,000	3,000	3,000	
		190	OTHER SALARIES	-	-	-	-	-	967	967	967	
		212	PERS PICKUP 6%	542	892	2,131	-	-	3,307	3,307	3,307	
		216	PERS DISTRICT OPSPR	2,262	3,723	8,824	-	-	13,689	13,689	13,689	
		220	SOC SEC ADMIN	1,703	2,857	2,504	-	-	4,216	4,216	4,216	
		231	WRKRS COMP	84	134	130	-	-	215	215	215	
		232	UNEMPLOY COMP	74	68	36	-	-	55	55	55	
		233	PAID FAMILY MED LEAVE INS	89	157	142	-	-	220	220	220	
		240	MEDICAL	-	4,544	7,658	-	-	7,281	7,281	7,281	
		241	VISION	-	175	284	-	-	270	270	270	
		243	DENTAL	-	540	903	-	-	858	858	858	
		342	OUT-DIST TRAVEL	-	16,200	5,000	-	-	10,000	10,000	10,000	
		343	STUDENT OUT-DIST-TRVL	-	4,042	-	-	-	-	-	-	-
		353	POSTAGE	-	42	-	-	-	-	-	-	-
		410	CONSUMABLE SUPPLIES	11,267	11,418	5,717	-	-	3,000	3,000	3,000	
		413	FOOD SUPPLIES	727	1,275	565	-	-	1,500	1,500	1,500	
		430	LIBRARY BOOKS	-	1,629	-	-	-	-	-	-	
		460	NONCONSUM ITEMS	45,597	31,918	-	-	-	-	-	-	
		480	COMPUTER HDW	2,153	-	1,063	-	-	1,428	1,428	1,428	
		Total Function 1131				86,096	117,022	70,481	1.0	1.0	101,148	101,148
2120	413	FOOD SUPPLIES	3,527	-	-	-	-	-	-	-		
Total Function 2120				3,527	-	-	-	-	-	-	-	
2520	690	GRANT INDIRECT CHG	2,008	4,719	2,749	-	-	4,072	4,072	4,072		
Total Function 2520				2,008	4,719	2,749	-	-	4,072	4,072	4,072	
2550	343	STUDENT OUT-DIST-TRVL	166	-	-	-	-	-	-	-		
Total Function 2550				166	-	-	-	-	-	-	-	
Total Fund 241				91,797	121,742	73,230	1.0	1.0	105,220	105,220	105,220	

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2026 - 2027 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, 2026 to June 30, 2027
Fund 242

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
242	R5400	RESOURCES BEG FUND BAL	153,740	133,241	111,741	91,741	91,741	91,741
242			153,740	133,241	111,741	91,741	91,741	91,741

Functions by Account Code

July 1, 2026 to June 30, 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	FTE 2025-2026	FTE 2026-2027	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
242	3390	370	TUITION	20,499	21,500	111,741	-	-	91,741	91,741	91,741
Total Function 3390				20,499	21,500	111,741	-	-	91,741	91,741	91,741
	7000	820	RESERVED FOR NEXT YEAR	133,241	111,741	-	-	-	-	-	-
Total Function 7000				133,241	111,741	-	-	-	-	-	-
Total Fund 242				153,740	133,241	111,741	-	-	91,741	91,741	91,741

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2026 - 2027 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, 2026 to June 30, 2027
Fund 244**

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
244	R4500	RESTR REV FED GOV TO STAT	140,705	158,389	138,094	139,614	139,614	139,614
244			140,705	158,389	138,094	139,614	139,614	139,614

Functions by Account Code

July 1, 2026 to June 30, 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	FTE 2025-2026	FTE 2026-2027	Proposed 2026-2027	Approved 2026-2027	Adopted 2026-2027	
244	1131	112	CLASS SALARIES	45,878	48,660	55,269	1.0	1.0	55,298	55,298	55,298	
		190	OTHER SALARIES	-	-	-	-	-	1,096	1,096	1,096	
		212	PERS PICKUP 6%	2,745	2,912	3,158	-	-	3,384	3,384	3,384	
		216	PERS DISTRICT OPSPR	11,452	12,148	13,075	-	-	14,008	14,008	14,008	
		220	SOC SEC ADMIN	3,362	3,566	3,866	-	-	4,314	4,314	4,314	
		231	WRKRS COMP	173	168	194	-	-	206	206	206	
		232	UNEMPLOY COMP	157	81	53	-	-	56	56	56	
		233	PAID FAMILY MED LEAVE INS	184	195	211	-	-	226	226	226	
		240	MEDICAL	21,531	22,210	23,016	-	-	23,707	23,707	23,707	
		241	VISION	542	526	526	-	-	542	542	542	
		243	DENTAL	1,630	1,678	1,725	-	-	1,777	1,777	1,777	
		343	STUDENT OUT-DIST-TRVL	-	-	-	-	-	8,000	8,000	8,000	
		410	CONSUMABLE SUPPLIES	4,850	13,855	-	-	-	-	-	-	
		413	FOOD SUPPLIES	-	-	-	-	-	2,500	2,500	2,500	
		460	NONCONSUM ITEMS	10,983	14,003	-	-	-	5,126	5,126	5,126	
	480	COMPUTER HDW	7,500	10,196	-	-	-	-	-	-		
	Total Function 1131				110,987	130,198	101,094	1.0	1.0	120,240	120,240	120,240
	2120	342	342	OUT-DIST TRAVEL	134	8,695	6,381	-	-	4,500	4,500	4,500
			343	STUDENT OUT-DIST-TRVL	6,154	-	3,150	-	-	-	-	-
			353	POSTAGE	92	-	-	-	-	-	-	-
			410	CONSUMABLE SUPPLIES	5,099	3,104	7,780	-	-	3,500	3,500	3,500
			413	FOOD SUPPLIES	7,945	5,763	5,844	-	-	6,000	6,000	6,000
			460	NONCONSUM ITEMS	5,776	3,500	8,578	-	-	-	-	-
Total Function 2120				25,200	21,062	31,733	-	-	14,000	14,000	14,000	
2520	690	GRANT INDIRECT CHG	4,518	7,129	5,267	-	-	5,374	5,374	5,374		
Total Function 2520				4,518	7,129	5,267	-	-	5,374	5,374	5,374	
Total Fund 244				140,705	158,389	138,094	1.0	1.0	139,614	139,614	139,614	

FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2026 - 2027 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, 2026 to June 30, 2027
Fund 245

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
245	R4500	RESTR REV FED GOV TO STAT	318,936	309,376	367,557	279,977	279,977	279,977

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
245	R5200	INTERFUND TRANSFERS	-	-	-	36,959	36,959	36,959
245			318,936	309,376	367,557	316,936	316,936	316,936

Functions by Account Code

July 1, 2026 to June 30, 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	FTE 2025-2026	FTE 2026-2027	Proposed 2026-2027	Approved 2026-2027	Adopted 2026-2027
245	2240	111	LIC SALARIES	187,249	177,173	196,177	2.0	2.0	198,687	198,687	198,687
		122	SUB CLASSIFIED	-	-	250	-	-	-	-	-
		133	STIPEND-TOP OF SCALE	3,200	1,600	1,600	-	-	1,600	1,600	1,600
		137	EXTRA DUTY/HOURLY	446	-	-	-	-	-	-	-
		190	OTHER SALARIES	-	-	-	-	-	1,901	1,901	1,901
		210	PERS DISTRICT T1/T2	53,078	27,321	33,448	-	-	30,357	30,357	30,357
		212	PERS PICKUP 6%	8,633	10,714	12,012	-	-	12,131	12,131	12,131
		216	PERS DISTRICT OPSPR	112	20,157	22,722	-	-	23,311	23,311	23,311
		220	SOC SEC ADMIN	14,093	13,197	14,143	-	-	15,407	15,407	15,407
		231	WRKRS COMP	688	593	675	-	-	732	732	732
		232	UNEMPLOY COMP	649	296	189	-	-	202	202	202
		233	PAID FAMILY MED LEAVE INS	764	715	760	-	-	809	809	809
		240	MEDICAL	14,137	25,537	25,380	-	-	25,869	25,869	25,869
		241	VISION	1,124	811	833	-	-	836	836	836
		242	DISABILITY	408	388	430	-	-	421	421	421
		243	DENTAL	3,532	2,644	2,765	-	-	2,801	2,801	2,801
		244	HEALTH SAVINGS PLAN	936	936	1,393	-	-	1,872	1,872	1,872
		311	INSTRUCTION SERVICES	1,299	807	15,000	-	-	-	-	-
		342	OUT-DIST TRAVEL	16,854	14,430	25,557	-	-	-	-	-
		Total Function 2240				307,200	297,318	353,333	2.0	2.0	316,936
	2520	690	GRANT INDIRECT CHG	11,735	12,058	14,224	-	-	-	-	-
Total Function 2520				11,735	12,058	14,224	-	-	-	-	-
Total Fund 245				318,936	309,376	367,557	2.0	2.0	316,936	316,936	316,936

FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2026 - 2027 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:

History Only

**Revenue Budget
July 1, 2026 to June 30, 2027
Fund 247**

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
247	R4500	RESTR REV FED GOV TO STAT	182,888	236,042	-	-	-	-

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
247	R5400	RESOURCES BEG FUND BAL	0	-	-	-	-	-
247			182,889	236,042	-	-	-	-

Functions by Account Code

July 1, 2026 to June 30, 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	FTE 2025-2026	FTE 2026-2027	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027	
247	1140	119	SUMMER EMPLOYEES	56,600	98,873	-	-	-	-	-	-	
		130	OVERTIME SALARY	114	-	-	-	-	-	-	-	-
		137	EXTRA DUTY/HOURLY	5,186	1,291	-	-	-	-	-	-	-
		151	CATERING EXTRA DUTY	952	-	-	-	-	-	-	-	-
		210	PERS DISTRICT T1/T2	2,305	3,652	-	-	-	-	-	-	-
		212	PERS PICKUP 6%	3,765	5,755	-	-	-	-	-	-	-
		216	PERS DISTRICT OPSPR	13,636	20,726	-	-	-	-	-	-	-
		220	SOC SEC ADMIN	4,766	7,660	-	-	-	-	-	-	-
		231	WRKRS COMP	251	361	-	-	-	-	-	-	-
		232	UNEMPLOY COMP	190	297	-	-	-	-	-	-	-
		233	PAID FAMILY MED LEAVE INS	76	401	-	-	-	-	-	-	-
		311	INSTRUCTION SERVICES	1,307	538	-	-	-	-	-	-	-
		324	RENTALS	704	-	-	-	-	-	-	-	-
		341	IN-DIST TRAVEL	9	-	-	-	-	-	-	-	-
		343	STUDENT OUT-DIST-TRVL	-	4,329	-	-	-	-	-	-	-
		353	POSTAGE	-	146	-	-	-	-	-	-	-
		410	CONSUMABLE SUPPLIES	76,694	81,975	-	-	-	-	-	-	-
		413	FOOD SUPPLIES	3,667	1,196	-	-	-	-	-	-	-
	640	DUES AND FEES	60	-	-	-	-	-	-	-	-	
	Total Function 1140				170,281	227,200	-	-	-	-	-	-
2240	413	FOOD SUPPLIES	359	-	-	-	-	-	-	-	-	
Total Function 2240				359	-	-	-	-	-	-	-	
2520	690	GRANT INDIRECT CHG	6,101	8,544	-	-	-	-	-	-	-	
Total Function 2520				6,101	8,544	-	-	-	-	-	-	
2550	119	SUMMER EMPLOYEES	4,521	213	-	-	-	-	-	-	-	
	212	PERS PICKUP 6%	237	13	-	-	-	-	-	-	-	
	216	PERS DISTRICT OPSPR	990	53	-	-	-	-	-	-	-	
	220	SOC SEC ADMIN	338	16	-	-	-	-	-	-	-	
	231	WRKRS COMP	34	1	-	-	-	-	-	-	-	
	232	UNEMPLOY COMP	14	1	-	-	-	-	-	-	-	

Functions by Account Code

July 1, 2026 to June 30, 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	FTE 2025-2026	FTE 2026-2027	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
247	2550	233	PAID FAMILY MED LEAVE INS	15	1	-	-	-	-	-	-
			Total Function 2550	6,148	298	-	-	-	-	-	-
	7000	820	RESERVED FOR NEXT YEAR	0	0	-	-	-	-	-	-
			Total Function 7000	0	0	-	-	-	-	-	-
Total Fund 247				182,889	236,042	0	-	-	0	0	0

FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2026 - 2027 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 partial funding for one nurse.

**Revenue Budget
July 1, 2026 to June 30, 2027
Fund 248**

1000 - Revenue from Local Sources

Fund	Rev Acct	Rev Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
248	R1992	MEDICAID ADMIN CLAIMING	-	3,196	83,949	45,499	45,499	45,499

3000 - Revenue From State Sources

Fund	Rev Acct	Rev Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
248	R3299	RESTR GRANTS OTHER	-	-	-	204,501	204,501	204,501
248			-	3,196	83,949	250,000	250,000	250,000

Functions by Account Code

July 1, 2026 to June 30, 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	FTE 2025-2026	FTE 2026-2027	Proposed 2026-2027	Approved 2026-2027	Adopted 2026-2027
248	2130	111	LIC SALARIES	-	1,470	59,540	1.0	0.5	27,249	27,249	27,249
		210	PERS DISTRICT T1/T2	-	-	-	-	-	7,635	7,635	7,635
		212	PERS PICKUP 6%	-	-	3,572	-	-	1,635	1,635	1,635
		216	PERS DISTRICT OPSPR	-	-	15,790	-	-	6,769	6,769	6,769
		220	SOC SEC ADMIN	-	-	4,555	-	-	2,085	2,085	2,085
		231	WRKRS COMP	-	-	194	-	-	100	100	100
		232	UNEMPLOY COMP	-	-	60	-	-	27	27	27
		233	PAID FAMILY MED LEAVE INS	-	-	238	-	-	-	-	-
		310	INST/PROF/TECH SERVICES	-	-	-	-	-	204,501	204,501	204,501
		391	MEDICAID CLAIMING SERVICE	-	1,726	-	-	-	-	-	-
Total Function 2130				-	3,196	83,949	1.0	0.5	250,000	250,000	250,000
Total Fund 248				0	3,196	83,949	1.0	0.5	250,000	250,000	250,000

FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2026 - 2027 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, 2026 to June 30, 2027
Fund 249**

3000 - Revenue From State Sources

Fund	Rev Acct	Rev Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
249	R3299	RESTR GRANTS OTHER	-	-	25,000	50,525	50,525	50,525
249			-	-	25,000	50,525	50,525	50,525

Functions by Account Code

July 1, 2026 to June 30, 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	FTE 2025-2026	FTE 2026-2027	Proposed 2026-2027	Approved 2026-2027	Adopted 2026-2027
249	4150	383	ARCH/ENG SERVICES	-	-	25,000	-	-	50,525	50,525	50,525
Total Function 4150				-	-	25,000	-	-	50,525	50,525	50,525
Total Fund 249				0	0	25,000	-	-	50,525	50,525	50,525

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2026 - 2027 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, 2026 to June 30, 2027
Fund 251**

3000 - Revenue From State Sources

Fund	Rev Acct	Rev Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
251	R3299	RESTR GRANTS OTHER	7,307,979	7,618,709	7,364,300	7,664,883	7,664,883	7,664,883
251			7,307,979	7,618,709	7,364,300	7,664,883	7,664,883	7,664,883

Functions by Account Code

July 1, 2026 to June 30, 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	FTE 2025-2026	FTE 2026-2027	Proposed 2026-2027	Approved 2026-2027	Adopted 2026-2027
251	1111	111	LIC SALARIES	1,637,059	1,416,915	1,360,494	22.0	18.0	1,488,867	1,488,867	1,488,867
		112	CLASS SALARIES	27,017	24,294	4,298	0.8	0.8	27,746	27,746	27,746
		121	SUB LICENSED	103	1,005	-	-	-	-	-	-
		122	SUB CLASSIFIED	195	522	-	-	-	-	-	-
		132	STIPEND-REMOTE LOCATION	1,300	2,000	2,000	-	-	2,000	2,000	2,000
		133	STIPEND-TOP OF SCALE	3,700	2,600	800	-	-	5,000	5,000	5,000
		137	EXTRA DUTY/HOURLY	22,081	17,906	20,000	-	-	-	-	-
		150	NEW HIRE LONGEVITY STIPEN	2,000	-	-	-	-	-	-	-
		151	CATERING EXTRA DUTY	369	-	-	-	-	-	-	-
		153	HOUSING STIPEND	-	3,000	3,000	-	-	3,000	3,000	3,000
		190	OTHER SALARIES	550	-	-	-	-	14,894	14,894	14,894
		210	PERS DISTRICT T1/T2	81,964	51,995	51,621	-	-	61,724	61,724	61,724
		212	PERS PICKUP 6%	87,088	87,879	82,523	-	-	86,235	86,235	86,235
		216	PERS DISTRICT OPSPR	344,290	319,904	291,345	-	-	328,191	328,191	328,191
		220	SOC SEC ADMIN	124,745	108,152	134,771	-	-	117,452	117,452	117,452
		231	WRKRS COMP	6,167	4,912	5,935	-	-	5,575	5,575	5,575
		232	UNEMPLOY COMP	5,691	2,397	1,762	-	-	1,542	1,542	1,542
		233	PAID FAMILY MED LEAVE INS	6,779	5,874	7,047	-	-	6,166	6,166	6,166
		240	MEDICAL	203,042	206,791	252,760	-	-	204,608	204,608	204,608
		241	VISION	10,668	9,114	10,607	-	-	6,471	6,471	6,471
		242	DISABILITY	3,631	3,138	3,572	-	-	3,133	3,133	3,133
		243	DENTAL	32,775	28,683	33,861	-	-	28,786	28,786	28,786
		244	HEALTH SAVINGS PLAN	-	936	936	-	-	-	-	-
		245	LIFE INSURANCE	29	-	-	-	-	-	-	-
270	POST RETIREMENT MEDICAL	6,928	2,768	-	-	-	-	-	-		
273	POST RETIREMNT DENTAL	348	118	-	-	-	-	-	-		
310	INST/PROF/TECH SERVICES	-	-	-	-	-	50,000	50,000	50,000		
311	INSTRUCTION SERVICES	27,565	48,659	45,000	-	-	-	-	-		

Functions by Account Code

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KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	FTE 2025-2026	FTE 2026-2027	Proposed 2026-2027	Approved 2026-2027	Adopted 2026-2027
251	1111	324	RENTALS	360	-	-	-	-	-	-	-
		341	IN-DIST TRAVEL	-	127	-	-	-	-	-	-
		343	STUDENT OUT-DIST-TRVL	-	298	1,000	-	-	-	-	-
		390	OTH GEN PROF TECH SRVS	60,000	75,000	50,000	-	-	-	-	-
		410	CONSUMABLE SUPPLIES	19,655	52,916	25,000	-	-	65,000	65,000	65,000
		413	FOOD SUPPLIES	60	-	-	-	-	-	-	-
		420	TEXTBOOKS - NEW	-	-	2,000	-	-	-	-	-
		427	TEXTBOOK ORIENTED MATERLS	17,811	-	-	-	-	-	-	-
		430	LIBRARY BOOKS	17,897	-	-	-	-	-	-	-
		451	CATERING FOOD SUPPLIES	729	-	-	-	-	-	-	-
		460	NONCONSUM ITEMS	41,134	4,313	85,000	-	-	-	-	-
		470	COMPUTER SOFTWR	20,125	-	-	-	-	-	-	-
		480	COMPUTER HDW	-	66,976	-	-	-	-	-	-
		Total Function 1111				2,813,854	2,549,189	2,475,331	22.8	18.8	2,506,389
1113	310	INST/PROF/TECH SERVICES	-	12,764	7,500	-	-	10,000	10,000	10,000	
Total Function 1113				-	12,764	7,500	-	-	10,000	10,000	10,000
1121	111	111	LIC SALARIES	144,529	114,797	123,683	1.5	1.0	79,356	79,356	79,356
		112	CLASS SALARIES	14,674	19,239	20,180	0.8	0.8	21,613	21,613	21,613
		121	SUB LICENSED	206	53	-	-	-	-	-	-
		130	OVERTIME SALARY	-	155	-	-	-	-	-	-
		133	STIPEND-TOP OF SCALE	250	800	800	-	-	-	-	-
		137	EXTRA DUTY/HOURLY	3,713	7,878	7,500	-	-	-	-	-
		190	OTHER SALARIES	-	-	-	-	-	1,592	1,592	1,592
		210	PERS DISTRICT T1/T2	18,522	13,074	13,689	-	-	320	320	320
		212	PERS PICKUP 6%	4,583	8,473	7,758	-	-	6,154	6,154	6,154
		216	PERS DISTRICT OPSPR	15,666	23,603	24,834	-	-	25,193	25,193	25,193
		220	SOC SEC ADMIN	12,359	10,450	10,853	-	-	7,810	7,810	7,810
		231	WRKRS COMP	604	504	487	-	-	373	373	373
232	UNEMPLOY COMP	560	238	142	-	-	103	103	103		

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KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	FTE 2025-2026	FTE 2026-2027	Proposed 2026-2027	Approved 2026-2027	Adopted 2026-2027	
251	1121	233	PAID FAMILY MED LEAVE INS	654	572	567	-	-	410	410	410	
		240	MEDICAL	24,563	19,960	21,569	-	-	22,590	22,590	22,590	
		241	VISION	850	1,014	1,241	-	-	836	836	836	
		242	DISABILITY	287	236	254	-	-	165	165	165	
		243	DENTAL	2,355	3,305	4,045	-	-	2,801	2,801	2,801	
		270	POST RETIREMENT MEDICAL	3,152	-	-	-	-	-	-	-	
		273	POST RETIREMNT DENTAL	61	-	-	-	-	-	-	-	
		311	INSTRUCTION SERVICES	1,439	1,210	2,250	-	-	2,500	2,500	2,500	
		324	RENTALS	105	-	-	-	-	-	-	-	
		343	STUDENT OUT-DIST-TRVL	618	1,262	2,500	-	-	-	-	-	
		390	OTH GEN PROF TECH SRVS	15,000	-	-	-	-	-	-	-	
		410	CONSUMABLE SUPPLIES	11,566	32,724	5,000	-	-	10,000	10,000	10,000	
		413	FOOD SUPPLIES	-	196	-	-	-	-	-	-	
		420	TEXTBOOKS - NEW	3,420	120,722	-	-	-	-	-	-	
		427	TEXTBOOK ORIENTED MATERLS	25,073	950	2,500	-	-	2,500	2,500	2,500	
	460	NONCONSUM ITEMS	24,663	7,073	-	-	-	-	-	-		
	480	COMPUTER HDW	-	66,647	-	-	-	-	-	-		
	Total Function 1121				329,473	455,132	249,853	2.3	1.8	184,314	184,314	184,314
	1122	140	STIPEND-ADVISORS	1,939	2,494	2,724	-	-	-	-	-	
		212	PERS PICKUP 6%	116	150	-	-	-	-	-	-	
		216	PERS DISTRICT OPSPR	485	624	-	-	-	-	-	-	
		220	SOC SEC ADMIN	148	191	198	-	-	-	-	-	
		231	WRKRS COMP	8	9	23	-	-	-	-	-	
232		UNEMPLOY COMP	7	2	3	-	-	-	-	-		
233		PAID FAMILY MED LEAVE INS	8	10	10	-	-	-	-	-		
Total Function 1122				2,712	3,480	2,958	-	-	-	-	-	
1131	111	LIC SALARIES	115,896	102,651	111,268	1.5	1.0	66,228	66,228	66,228		
	112	CLASS SALARIES	32,602	16,086	22,040	0.1	0.9	23,585	23,585	23,585		

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KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	FTE 2025-2026	FTE 2026-2027	Proposed 2026-2027	Approved 2026-2027	Adopted 2026-2027	
251	1131	121	SUB LICENSED	26	40	500	-	-	-	-	-	
		130	OVERTIME SALARY	1,096	1,469	1,000	-	-	-	-	-	
		132	STIPEND-REMOTE LOCATION	500	-	-	-	-	-	-	-	-
		133	STIPEND-TOP OF SCALE	250	800	800	-	-	-	-	-	-
		137	EXTRA DUTY/HOURLY	28,882	22,518	25,000	-	-	-	-	-	-
		140	STIPEND-ADVISORS	-	5,991	6,543	-	-	-	-	-	-
		190	OTHER SALARIES	450	-	-	-	-	1,592	1,592	1,592	1,592
		210	PERS DISTRICT T1/T2	26,447	14,680	13,884	-	-	320	320	320	320
		212	PERS PICKUP 6%	8,269	8,837	7,601	-	-	5,484	5,484	5,484	5,484
		216	PERS DISTRICT OPSPR	20,943	23,681	19,353	-	-	22,422	22,422	22,422	22,422
		220	SOC SEC ADMIN	13,332	11,322	9,085	-	-	6,956	6,956	6,956	6,956
		231	WRKRS COMP	743	548	428	-	-	344	344	344	344
		232	UNEMPLOY COMP	609	257	119	-	-	91	91	91	91
		233	PAID FAMILY MED LEAVE INS	719	598	475	-	-	366	366	366	366
		240	MEDICAL	11,729	-	-	-	-	-	-	-	-
		241	VISION	776	944	920	-	-	1,347	1,347	1,347	1,347
		242	DISABILITY	213	280	266	-	-	138	138	138	138
		243	DENTAL	3,478	3,252	3,170	-	-	4,692	4,692	4,692	4,692
		270	POST RETIREMENT MEDICAL	3,776	-	-	-	-	-	-	-	-
		273	POST RETIREMNT DENTAL	287	-	-	-	-	-	-	-	-
		310	INST/PROF/TECH SERVICES	965	-	-	-	-	-	-	-	-
		311	INSTRUCTION SERVICES	1,438	3,899	4,500	-	-	10,000	10,000	10,000	10,000
		322	REPAIR & MAINT SERVICE	13,699	-	-	-	-	-	-	-	-
		324	RENTALS	1,000	1,000	-	-	-	-	-	-	-
		342	OUT-DIST TRAVEL	838	-	-	-	-	-	-	-	-
		343	STUDENT OUT-DIST-TRVL	-	5,544	3,000	-	-	-	-	-	-
370	TUITION	16,540	-	-	-	-	63,055	63,055	63,055	63,055		
371	TUITION W/IN STATE	3,414	-	-	-	-	-	-	-	-		
410	CONSUMABLE SUPPLIES	28,391	28,190	25,677	-	-	10,000	10,000	10,000	10,000		

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KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	FTE 2025-2026	FTE 2026-2027	Proposed 2026-2027	Approved 2026-2027	Adopted 2026-2027
251	1131	413	FOOD SUPPLIES	-	501	500	-	-	-	-	-
		420	TEXTBOOKS - NEW	4,805	124,686	-	-	-	-	-	-
		422	TEXTBOOKS - REPLACEMENT	2,967	-	-	-	-	-	-	-
		427	TEXTBOOK ORIENTED MATERLS	33,826	24,649	50,000	-	-	-	-	-
		430	LIBRARY BOOKS	12,001	-	-	-	-	-	-	-
		460	NONCONSUM ITEMS	81,775	65,827	-	-	-	-	-	-
		470	COMPUTER SOFTWR	1,510	880	2,000	-	-	-	-	-
		480	COMPUTER HDW	9,578	66,647	-	-	-	-	-	-
		540	DEPRECIABLE EQUIPMENT	2,216	-	-	-	-	-	-	-
		542	REPLACEMENT EQUIP	10,000	-	-	-	-	-	-	-
Total Function 1131				495,985	535,779	308,128	1.6	1.9	216,619	216,619	216,619
1132	137	137	EXTRA DUTY/HOURLY	430	92	-	-	-	-	-	-
		140	STIPEND-ADVISORS	1,939	4,491	4,905	-	-	-	-	-
		212	PERS PICKUP 6%	142	275	-	-	-	-	-	-
		216	PERS DISTRICT OPSPR	593	1,147	-	-	-	-	-	-
		220	SOC SEC ADMIN	181	351	357	-	-	-	-	-
		231	WRKRS COMP	9	16	38	-	-	-	-	-
		232	UNEMPLOY COMP	9	5	5	-	-	-	-	-
		233	PAID FAMILY MED LEAVE INS	9	18	19	-	-	-	-	-
Total Function 1132				3,314	6,395	5,324	-	-	-	-	-
1210	410	410	CONSUMABLE SUPPLIES	703	-	-	-	-	-	-	-
		460	NONCONSUM ITEMS	106	-	-	-	-	-	-	-
Total Function 1210				809	-	-	-	-	-	-	-
1283	112	112	CLASS SALARIES	34,575	44,298	48,169	1.0	1.0	50,616	50,616	50,616
		130	OVERTIME SALARY	1,854	2,641	2,000	-	-	-	-	-
		137	EXTRA DUTY/HOURLY	3,638	4,223	5,000	-	-	-	-	-
		190	OTHER SALARIES	-	-	-	-	-	1,032	1,032	1,032
		210	PERS DISTRICT T1/T2	107	-	-	-	-	-	-	-
		212	PERS PICKUP 6%	2,404	3,070	3,105	-	-	3,099	3,099	3,099
216	PERS DISTRICT OPSPR	9,933	12,806	12,667	-	-	12,829	12,829	12,829		

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KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	FTE 2025-2026	FTE 2026-2027	Proposed 2026-2027	Approved 2026-2027	Adopted 2026-2027
251	1283	220	SOC SEC ADMIN	2,906	3,739	3,640	-	-	3,951	3,951	3,951
		231	WRKRS COMP	153	178	164	-	-	190	190	190
		232	UNEMPLOY COMP	136	91	48	-	-	52	52	52
		233	PAID FAMILY MED LEAVE INS	160	205	190	-	-	207	207	207
		240	MEDICAL	5,522	6,908	7,046	-	-	7,376	7,376	7,376
		241	VISION	146	170	173	-	-	175	175	175
		243	DENTAL	656	810	827	-	-	858	858	858
		371	TUITION W/IN STATE	380	-	-	-	-	-	-	-
		460	NONCONSUM ITEMS	-	-	1,500	-	-	-	-	-
		Total Function 1283				62,571	79,138	84,528	1.0	1.0	80,384
1292	341	IN-DIST TRAVEL	-	4,624	-	-	-	-	-	-	
Total Function 1292				-	4,624	-	-	-	-	-	
1420	119	SUMMER EMPLOYEES	13,231	-	-	-	-	-	-	-	
	212	PERS PICKUP 6%	794	-	-	-	-	-	-	-	
	216	PERS DISTRICT OPSPR	3,312	-	-	-	-	-	-	-	
	220	SOC SEC ADMIN	1,012	-	-	-	-	-	-	-	
	231	WRKRS COMP	48	-	-	-	-	-	-	-	
	232	UNEMPLOY COMP	40	-	-	-	-	-	-	-	
Total Function 1420				18,437	-	-	-	-	-	-	
1430	119	SUMMER EMPLOYEES	3,004	-	-	-	-	-	-	-	
	210	PERS DISTRICT T1/T2	209	-	-	-	-	-	-	-	
	212	PERS PICKUP 6%	180	-	-	-	-	-	-	-	
	216	PERS DISTRICT OPSPR	564	-	-	-	-	-	-	-	
	220	SOC SEC ADMIN	230	-	-	-	-	-	-	-	
	231	WRKRS COMP	11	-	-	-	-	-	-	-	
	232	UNEMPLOY COMP	8	-	-	-	-	-	-	-	
Total Function 1430				4,206	-	-	-	-	-	-	
2110	111	LIC SALARIES	392,150	407,364	475,384	6.0	7.0	578,635	578,635	578,635	
	112	CLASS SALARIES	150,584	158,726	170,498	3.0	3.0	177,582	177,582	177,582	
	132	STIPEND-REMOTE LOCATION	2,000	2,000	2,000	-	-	-	-	-	

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KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	FTE 2025-2026	FTE 2026-2027	Proposed 2026-2027	Approved 2026-2027	Adopted 2026-2027
251	2110	133	STIPEND-TOP OF SCALE	1,600	1,600	1,600	-	-	1,600	1,600	1,600
		137	EXTRA DUTY/HOURLY	478	-	1,500	-	-	-	-	-
		190	OTHER SALARIES	-	-	-	-	-	9,251	9,251	9,251
		210	PERS DISTRICT T1/T2	56,228	58,932	66,390	-	-	68,229	68,229	68,229
		212	PERS PICKUP 6%	32,809	34,183	39,568	-	-	46,024	46,024	46,024
		216	PERS DISTRICT OPSPR	86,369	89,673	110,338	-	-	130,054	130,054	130,054
		220	SOC SEC ADMIN	40,077	41,869	47,183	-	-	58,499	58,499	58,499
		231	WRKRS COMP	2,026	1,938	2,118	-	-	2,780	2,780	2,780
		232	UNEMPLOY COMP	1,832	936	617	-	-	767	767	767
		233	PAID FAMILY MED LEAVE INS	2,187	2,279	2,467	-	-	3,068	3,068	3,068
		240	MEDICAL	74,907	72,654	71,592	-	-	119,312	119,312	119,312
		241	VISION	2,373	2,350	2,397	-	-	3,556	3,556	3,556
		242	DISABILITY	882	934	934	-	-	1,196	1,196	1,196
		243	DENTAL	10,753	10,423	10,446	-	-	9,570	9,570	9,570
		310	INST/PROF/TECH SERVICES	-	4,000	-	-	-	1,000	1,000	1,000
		311	INSTRUCTION SERVICES	-	1,030	1,000	-	-	-	-	-
		341	IN-DIST TRAVEL	-	5,886	7,500	-	-	7,500	7,500	7,500
		353	POSTAGE	-	56	-	-	-	-	-	-
		410	CONSUMABLE SUPPLIES	1,819	1,140	500	-	-	2,500	2,500	2,500
		413	FOOD SUPPLIES	1,132	558	-	-	-	-	-	-
		460	NONCONSUM ITEMS	-	365	-	-	-	-	-	-
		480	COMPUTER HDW	-	32,866	500	-	-	1,000	1,000	1,000
Total Function 2110				860,207	931,763	1,014,533	9.0	10.0	1,222,122	1,222,122	1,222,122
251	2112	113	ADMINISTRATORS	126,896	131,843	35,407	0.5	0.2	35,738	35,738	35,738
		133	STIPEND-TOP OF SCALE	-	-	-	-	-	715	715	715
		190	OTHER SALARIES	-	-	-	-	-	659	659	659
		210	PERS DISTRICT T1/T2	35,450	36,996	13,138	-	-	10,462	10,462	10,462
		212	PERS PICKUP 6%	7,632	7,965	2,669	-	-	2,240	2,240	2,240
		220	SOC SEC ADMIN	9,765	10,198	5,342	-	-	2,869	2,869	2,869
		231	WRKRS COMP	447	431	234	-	-	138	138	138

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Fund	Function	Acct	Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	FTE 2025-2026	FTE 2026-2027	Proposed 2026-2027	Approved 2026-2027	Adopted 2026-2027
251	2112	232	UNEMPLOY COMP	413	266	69	-	-	37	37	37
		233	PAID FAMILY MED LEAVE INS	424	531	278	-	-	149	149	149
		241	VISION	821	812	414	-	-	209	209	209
		243	DENTAL	2,563	2,631	1,348	-	-	700	700	700
		244	HEALTH SAVINGS PLAN	-	-	-	-	-	189	189	189
		245	LIFE INSURANCE	353	353	521	-	-	261	261	261
		246	HRA (HLTH REIMBURSEMENT)	956	976	254	-	-	-	-	-
		290	OTHER BENEFIT COSTS	300	900	450	-	-	225	225	225
		342	OUT-DIST TRAVEL	-	231	500	-	-	-	-	-
		353	POSTAGE	2,103	-	500	-	-	1,000	1,000	1,000
		410	CONSUMABLE SUPPLIES	533	3,447	5,000	-	-	1,000	1,000	1,000
		460	NONCONSUM ITEMS	-	130	-	-	-	-	-	-
Total Function 2112				188,656	197,710	66,126	0.5	0.2	56,592	56,592	56,592
2120	111	LIC SALARIES	714,644	704,137	791,451	11.0	11.0	834,849	834,849	834,849	
	112	CLASS SALARIES	-	-	16,925	-	0.9	28,289	28,289	28,289	
	113	ADMINISTRATORS	58,948	-	-	-	-	-	-	-	
	121	SUB LICENSED	52	13	-	-	-	-	-	-	
	132	STIPEND-REMOTE LOCATION	3,600	4,000	6,000	-	-	6,000	6,000	6,000	
	133	STIPEND-TOP OF SCALE	-	-	-	-	-	1,600	1,600	1,600	
	137	EXTRA DUTY/HOURLY	159	-	1,500	-	-	-	-	-	
	140	STIPEND-ADVISORS	3,876	-	-	-	-	-	-	-	
	151	CATERING EXTRA DUTY	336	-	-	-	-	-	-	-	
	153	HOUSING STIPEND	-	8,500	6,000	-	-	6,000	6,000	6,000	
	190	OTHER SALARIES	-	-	-	-	-	8,946	8,946	8,946	
	210	PERS DISTRICT T1/T2	25,575	4	-	-	-	2,344	2,344	2,344	
	212	PERS PICKUP 6%	46,815	42,936	47,923	-	-	53,141	53,141	53,141	
	216	PERS DISTRICT OPSPR	172,328	179,109	204,971	-	-	217,926	217,926	217,926	
220	SOC SEC ADMIN	58,015	52,995	59,126	-	-	67,488	67,488	67,488		
231	WRKRS COMP	2,864	2,417	2,644	-	-	3,239	3,239	3,239		
232	UNEMPLOY COMP	2,656	1,193	773	-	-	886	886	886		

Functions by Account Code

July 1, 2026 to June 30, 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	FTE 2025-2026	FTE 2026-2027	Proposed 2026-2027	Approved 2026-2027	Adopted 2026-2027	
251	2120	233	PAID FAMILY MED LEAVE INS	3,049	2,866	3,092	-	-	3,543	3,543	3,543	
		240	MEDICAL	124,930	145,007	147,905	-	-	163,427	163,427	163,427	
		241	VISION	5,227	4,377	4,473	-	-	4,675	4,675	4,675	
		242	DISABILITY	1,633	1,587	1,594	-	-	1,740	1,740	1,740	
		243	DENTAL	16,610	14,256	14,544	-	-	15,103	15,103	15,103	
		244	HEALTH SAVINGS PLAN	862	936	936	-	-	936	936	936	
		245	LIFE INSURANCE	176	-	-	-	-	-	-	-	-
		246	HRA (HLTH REIMBURSEMENT)	239	-	-	-	-	-	-	-	-
		290	OTHER BENEFIT COSTS	1,145	-	-	-	-	-	-	-	-
		310	INST/PROF/TECH SERVICES	7,665	200	-	-	-	-	-	-	-
		311	INSTRUCTION SERVICES	3,734	1,523	2,000	-	-	-	-	-	-
		341	IN-DIST TRAVEL	1,086	3,724	3,500	-	-	-	-	-	-
		342	OUT-DIST TRAVEL	-	143	-	-	-	-	-	-	-
		410	CONSUMABLE SUPPLIES	-	1,523	5,000	-	-	25,000	25,000	25,000	25,000
		413	FOOD SUPPLIES	1,022	518	750	-	-	-	-	-	-
		427	TEXTBOOK ORIENTED MATERLS	-	15,056	75,000	-	-	85,000	85,000	85,000	85,000
		451	CATERING FOOD SUPPLIES	390	-	-	-	-	-	-	-	-
		460	NONCONSUM ITEMS	415	371	-	-	-	-	-	-	-
	470	COMPUTER SOFTWR	3,400	2,000	-	-	-	-	-	-	-	
	Total Function 2120				1,261,451	1,189,391	1,396,107	11.0	11.9	1,530,131	1,530,131	1,530,131
	2130	410	CONSUMABLE SUPPLIES	115	-	-	-	-	-	-	-	-
		460	NONCONSUM ITEMS	480	-	-	-	-	-	-	-	-
Total Function 2130				595	-	-	-	-	-	-	-	
2190	137	EXTRA DUTY/HOURLY	2,427	-	-	-	-	-	-	-	-	
	212	PERS PICKUP 6%	146	-	-	-	-	-	-	-	-	
	216	PERS DISTRICT OPSPR	607	-	-	-	-	-	-	-	-	
	220	SOC SEC ADMIN	186	-	-	-	-	-	-	-	-	
	231	WRKRS COMP	9	-	-	-	-	-	-	-	-	

Functions by Account Code

July 1, 2026 to June 30, 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	FTE 2025-2026	FTE 2026-2027	Proposed 2026-2027	Approved 2026-2027	Adopted 2026-2027
251	2190	232	UNEMPLOY COMP	7	-	-	-	-	-	-	-
		460	NONCONSUM ITEMS	532	-	-	-	-	-	-	-
	Total Function 2190			3,913	-	-	-	-	-	-	-
	2210	310	INST/PROF/TECH SERVICES	13,551	28,399	1,500	-	-	4,369	4,369	4,369
		353	POSTAGE	-	189	-	-	-	-	-	-
	Total Function 2210			13,551	28,588	1,500	-	-	4,369	4,369	4,369
	2211	113	ADMINISTRATORS	123,201	208,355	231,475	1.5	1.5	234,375	234,375	234,375
		119	SUMMER EMPLOYEES	-	978	-	-	-	-	-	-
		133	STIPEND-TOP OF SCALE	339	4,167	4,562	-	-	4,687	4,687	4,687
		137	EXTRA DUTY/HOURLY	1,730	-	-	-	-	43,063	43,063	43,063
		190	OTHER SALARIES	-	-	-	-	-	4,479	4,479	4,479
		210	PERS DISTRICT T1/T2	120	23,410	26,426	-	-	27,714	27,714	27,714
		212	PERS PICKUP 6%	7,577	12,891	14,342	-	-	17,277	17,277	17,277
		216	PERS DISTRICT OPSPR	31,499	32,753	36,482	-	-	46,959	46,959	46,959
		220	SOC SEC ADMIN	9,602	16,349	17,391	-	-	22,075	22,075	22,075
		231	WRKRS COMP	443	697	788	-	-	1,049	1,049	1,049
		232	UNEMPLOY COMP	410	427	227	-	-	288	288	288
		233	PAID FAMILY MED LEAVE INS	415	859	906	-	-	1,152	1,152	1,152
		240	MEDICAL	18,056	34,770	35,655	-	-	37,258	37,258	37,258
		241	VISION	821	1,016	1,035	-	-	1,045	1,045	1,045
		243	DENTAL	2,563	3,178	3,257	-	-	3,382	3,382	3,382
		245	LIFE INSURANCE	8	529	1,324	-	-	1,324	1,324	1,324
		246	HRA (HLTH REIMBURSEMENT)	1,434	1,465	1,524	-	-	-	-	-
		290	OTHER BENEFIT COSTS	1,007	1,350	1,350	-	-	1,350	1,350	1,350
		310	INST/PROF/TECH SERVICES	5,000	-	-	-	-	-	-	-
	311	INSTRUCTION SERVICES	1,833	-	-	-	-	-	-	-	
	322	REPAIR & MAINT SERVICE	-	2,643	-	-	-	-	-	-	
341	IN-DIST TRAVEL	256	48	-	-	-	-	-	-		
410	CONSUMABLE SUPPLIES	3,175	137	-	-	-	-	-	-		

KLAMATH COUNTY SCHOOL DISTRICT

Functions by Account Code
July 1, 2026 to June 30, 2027

Fund	Function	Acct	Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	FTE 2025-2026	FTE 2026-2027	Proposed 2026-2027	Approved 2026-2027	Adopted 2026-2027	
251	2211	413	FOOD SUPPLIES	1,502	67	-	-	-	-	-	-	
		427	TEXTBOOK ORIENTED MATERLS	48,500	-	45,000	-	-	-	-	-	
		430	LIBRARY BOOKS	1,954	-	-	-	-	-	-	-	
		460	NONCONSUM ITEMS	3,749	-	2,000	-	-	-	-	-	
		470	COMPUTER SOFTWR	38,982	26,434	35,000	-	-	-	-	-	
		480	COMPUTER HDW	-	10,874	-	-	-	-	-	-	
	Total Function 2211				304,176	383,398	458,743	1.5	1.5	447,477	447,477	447,477
	2220	137	EXTRA DUTY/HOURLY	259	354	500	-	-	-	-	-	
		210	PERS DISTRICT T1/T2	9	50	-	-	-	-	-	-	
		212	PERS PICKUP 6%	16	21	-	-	-	-	-	-	
		216	PERS DISTRICT OPSPR	57	43	-	-	-	-	-	-	
		220	SOC SEC ADMIN	19	25	-	-	-	-	-	-	
		231	WRKRS COMP	1	1	-	-	-	-	-	-	
		232	UNEMPLOY COMP	1	0	-	-	-	-	-	-	
		233	PAID FAMILY MED LEAVE INS	1	1	-	-	-	-	-	-	
		310	INST/PROF/TECH SERVICES	66,956	49,500	35,250	-	-	90,000	90,000	90,000	
		430	LIBRARY BOOKS	-	18,779	22,500	-	-	50,000	50,000	50,000	
		460	NONCONSUM ITEMS	843	170	500	-	-	-	-	-	
	Total Function 2220				68,163	68,946	58,750	-	-	140,000	140,000	140,000
	2240	111	LIC SALARIES	-	156,017	91,055	2.0	1.0	94,162	94,162	94,162	
		130	OVERTIME SALARY	196	-	2,000	-	-	-	-	-	
		133	STIPEND-TOP OF SCALE	-	500	500	-	-	500	500	500	
137		EXTRA DUTY/HOURLY	133,426	191,198	75,000	-	-	35,886	35,886	35,886		
151		CATERING EXTRA DUTY	-	2,132	3,500	-	-	-	-	-		
190		OTHER SALARIES	-	-	-	-	-	760	760	760		
210		PERS DISTRICT T1/T2	5,182	21,794	18,750	-	-	14,746	14,746	14,746		
212		PERS PICKUP 6%	6,726	12,411	5,233	-	-	4,766	4,766	4,766		
216		PERS DISTRICT OPSPR	25,004	53,780	22,430	-	-	19,544	19,544	19,544		
220		SOC SEC ADMIN	9,925	26,391	13,232	-	-	10,021	10,021	10,021		
231		WRKRS COMP	492	1,210	581	-	-	481	481	481		

Functions by Account Code

July 1, 2026 to June 30, 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	FTE 2025-2026	FTE 2026-2027	Proposed 2026-2027	Approved 2026-2027	Adopted 2026-2027		
251	2240	232	UNEMPLOY COMP	447	770	173	-	-	131	131	131		
		233	PAID FAMILY MED LEAVE INS	503	1,399	692	-	-	525	525	525		
		241	VISION	-	1,747	1,922	-	-	512	512	512		
		242	DISABILITY	-	252	284	-	-	191	191	191		
		243	DENTAL	-	5,612	6,156	-	-	1,891	1,891	1,891		
		270	POST RETIREMENT MEDICAL	-	7,227	-	-	-	-	-	-		
		273	POST RETIREMNT DENTAL	-	546	-	-	-	-	-	-		
		310	INST/PROF/TECH SERVICES	114,578	107,274	5,000	-	-	-	-	-		
		311	INSTRUCTION SERVICES	23,666	27,690	35,000	-	-	-	-	-		
		318	PROF & IMPR NON-INSTR	82,699	67,943	100,000	-	-	100,000	100,000	100,000		
		341	IN-DIST TRAVEL	19,285	20,491	20,000	-	-	30,000	30,000	30,000		
		342	OUT-DIST TRAVEL	20,147	42,048	20,000	-	-	50,000	50,000	50,000		
		410	CONSUMABLE SUPPLIES	8,913	10,626	5,000	-	-	10,000	10,000	10,000		
		413	FOOD SUPPLIES	2,887	6,178	2,500	-	-	-	-	-		
		420	TEXTBOOKS - NEW	614	-	-	-	-	-	-	-		
		451	CATERING FOOD SUPPLIES	-	3,310	-	-	-	-	-	-		
		460	NONCONSUM ITEMS	1,461	26	-	-	-	-	-	-		
		480	COMPUTER HDW	130	-	-	-	-	-	-	-		
		Total Function 2240				456,282	768,569	429,006	2.0	1.0	374,118	374,118	374,118
		2410		113	ADMINISTRATORS	125,373	199,456	232,618	1.8	2.0	268,197	268,197	268,197
133	STIPEND-TOP OF SCALE			2,508	2,634	2,884	-	-	2,963	2,963	2,963		
190	OTHER SALARIES			-	-	-	-	-	4,742	4,742	4,742		
210	PERS DISTRICT T1/T2			35,891	37,695	42,548	-	-	43,927	43,927	43,927		
212	PERS PICKUP 6%			7,727	12,220	14,280	-	-	16,662	16,662	16,662		
216	PERS DISTRICT OPSPR			-	17,124	22,913	-	-	30,039	30,039	30,039		
220	SOC SEC ADMIN			9,823	15,465	17,683	-	-	21,364	21,364	21,364		
231	WRKRS COMP			451	663	793	-	-	1,016	1,016	1,016		
232	UNEMPLOY COMP			419	407	230	-	-	278	278	278		
233	PAID FAMILY MED LEAVE			429	815	919	-	-	1,111	1,111	1,111		

Functions by Account Code

July 1, 2026 to June 30, 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	FTE 2025-2026	FTE 2026-2027	Proposed 2026-2027	Approved 2026-2027	Adopted 2026-2027	
251	2410		INS									
		240	MEDICAL	7,242	17,162	19,566	-	-	23,565	23,565	23,565	
		241	VISION	265	376	383	-	-	565	565	565	
		243	DENTAL	786	1,341	1,374	-	-	2,529	2,529	2,529	
		245	LIFE INSURANCE	353	692	2,110	-	-	2,266	2,266	2,266	
		246	HRA (HLTH REIMBURSEMENT)	892	976	1,777	-	-	-	-	-	
		290	OTHER BENEFIT COSTS	900	1,575	1,575	-	-	1,800	1,800	1,800	
	Total Function 2410				193,059	308,602	361,653	1.8	2.0	421,025	421,025	421,025
	2520	690	GRANT INDIRECT CHG	139,031	93,192	284,998	-	-	296,630	296,630	296,630	
	Total Function 2520				139,031	93,192	284,998	-	-	296,630	296,630	296,630
	2528	113	ADMINISTRATORS	-	-	106,220	-	0.8	107,215	107,215	107,215	
		133	STIPEND-TOP OF SCALE	-	-	-	-	-	2,144	2,144	2,144	
		190	OTHER SALARIES	-	-	-	-	-	2,634	2,634	2,634	
		210	PERS DISTRICT T1/T2	-	-	29,952	-	-	31,570	31,570	31,570	
		212	PERS PICKUP 6%	-	-	6,669	-	-	6,760	6,760	6,760	
		220	SOC SEC ADMIN	-	-	5,342	-	-	8,659	8,659	8,659	
		231	WRKRS COMP	-	-	234	-	-	417	417	417	
		232	UNEMPLOY COMP	-	-	69	-	-	113	113	113	
		233	PAID FAMILY MED LEAVE INS	-	-	278	-	-	451	451	451	
		241	VISION	-	-	414	-	-	627	627	627	
		243	DENTAL	-	-	1,348	-	-	2,100	2,100	2,100	
		244	HEALTH SAVINGS PLAN	-	-	-	-	-	567	567	567	
245		LIFE INSURANCE	-	-	521	-	-	782	782	782		
246		HRA (HLTH REIMBURSEMENT)	-	-	762	-	-	-	-	-		
290		OTHER BENEFIT COSTS	-	-	450	-	-	675	675	675		
Total Function 2528				-	-	152,261	-	0.8	164,713	164,713	164,713	
3390	324	RENTALS	-	-	2,000	-	-	2,000	2,000	2,000		
	413	FOOD SUPPLIES	-	-	-	-	-	8,000	8,000	8,000		
	640	DUES AND FEES	-	-	5,000	-	-	-	-	-		
Total Function 3390				-	-	7,000	-	-	10,000	10,000	10,000	

Functions by Account Code

July 1, 2026 to June 30, 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	FTE 2025-2026	FTE 2026-2027	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
251	3500	342	OUT-DIST TRAVEL	-	1,049	-	-	-	-	-	-
		410	CONSUMABLE SUPPLIES	229	-	-	-	-	-	-	-
		460	NONCONSUM ITEMS	77,093	1,000	-	-	-	-	-	-
		530	GROUNDS IMPROVEMENT	10,213	-	-	-	-	-	-	-
		Total Function 3500		87,535	2,049	-	-	-	-	-	-
Total Fund 251				7,307,979	7,618,709	7,364,300	53.5	50.9	7,664,883	7,664,883	7,664,883

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2026 - 2027 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, 2026 to June 30, 2027
Fund 252**

3000 - Revenue From State Sources

Fund	Rev Acct	Rev Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
252	R3299	RESTR GRANTS OTHER	1,901,527	2,019,094	1,959,926	2,039,923	2,039,923	2,039,923

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
252	R5200	INTERFUND TRANSFERS	-	-	166,315	-	-	-
252			1,901,527	2,019,094	2,126,241	2,039,923	2,039,923	2,039,923

Functions by Account Code

July 1, 2026 to June 30, 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	FTE 2025-2026	FTE 2026-2027	Proposed 2026-2027	Approved 2026-2027	Adopted 2026-2027
252	1121	111	LIC SALARIES	126,589	130,399	138,507	2.1	2.1	150,675	150,675	150,675
		121	SUB LICENSED	52	26	-	-	-	-	-	-
		132	STIPEND-REMOTE LOCATION	740	740	740	-	-	740	740	740
		133	STIPEND-TOP OF SCALE	-	400	400	-	-	400	400	400
		137	EXTRA DUTY/HOURLY	1,785	-	-	-	-	-	-	-
		190	OTHER SALARIES	-	-	-	-	-	1,901	1,901	1,901
		210	PERS DISTRICT T1/T2	-	-	-	-	-	533	533	533
		212	PERS PICKUP 6%	7,692	6,385	8,449	-	-	9,223	9,223	9,223
		216	PERS DISTRICT OPSPR	32,089	26,634	37,345	-	-	37,711	37,711	37,711
		220	SOC SEC ADMIN	9,769	9,954	10,773	-	-	11,699	11,699	11,699
		231	WRKRS COMP	476	445	504	-	-	561	561	561
		232	UNEMPLOY COMP	440	220	141	-	-	154	154	154
		233	PAID FAMILY MED LEAVE INS	517	526	563	-	-	615	615	615
		240	MEDICAL	28,688	22,738	23,192	-	-	24,211	24,211	24,211
		241	VISION	610	709	724	-	-	676	676	676
		242	DISABILITY	292	179	439	-	-	316	316	316
		243	DENTAL	2,142	2,469	2,194	-	-	2,308	2,308	2,308
		244	HEALTH SAVINGS PLAN	-	-	10	-	-	76	76	76
		311	INSTRUCTION SERVICES	1,176	7,125	5,500	-	-	-	-	-
		324	RENTALS	-	500	-	-	-	-	-	-
		343	STUDENT OUT-DIST-TRVL	3,076	1,543	-	-	-	-	-	-
		410	CONSUMABLE SUPPLIES	9,578	9,495	25,000	-	-	23,019	23,019	23,019
		413	FOOD SUPPLIES	272	265	-	-	-	-	-	-
		420	TEXTBOOKS - NEW	417	-	-	-	-	-	-	-
		427	TEXTBOOK ORIENTED MATERLS	330	2,495	48,000	-	-	-	-	-
		440	PERIODICALS	-	250	-	-	-	-	-	-
		460	NONCONSUM ITEMS	7,927	8,340	20,000	-	-	-	-	-
		470	COMPUTER SOFTWR	950	-	-	-	-	-	-	-
480	COMPUTER HDW	-	-	2,300	-	-	-	-	-		
Total Function 1121				235,605	231,838	324,781	2.1	2.1	264,816	264,816	264,816

Functions by Account Code

July 1, 2026 to June 30, 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	FTE 2025-2026	FTE 2026-2027	Proposed 2026-2027	Approved 2026-2027	Adopted 2026-2027
252	1131	111	LIC SALARIES	549,354	484,264	531,601	6.1	6.1	558,708	558,708	558,708
		112	CLASS SALARIES	106,465	116,384	117,663	2.5	2.0	117,678	117,678	117,678
		121	SUB LICENSED	57	148	500	-	-	-	-	-
		130	OVERTIME SALARY	279	148	-	-	-	-	-	-
		132	STIPEND-REMOTE LOCATION	2,060	4,260	3,260	-	-	3,260	3,260	3,260
		133	STIPEND-TOP OF SCALE	3,600	3,400	3,400	-	-	3,400	3,400	3,400
		137	EXTRA DUTY/HOURLY	11,577	625	8,000	-	-	-	-	-
		140	STIPEND-ADVISORS	-	3,993	-	-	-	-	-	-
		153	HOUSING STIPEND	-	3,000	3,000	-	-	3,000	3,000	3,000
		190	OTHER SALARIES	800	-	-	-	-	8,025	8,025	8,025
		210	PERS DISTRICT T1/T2	74,902	52,708	57,866	-	-	59,167	59,167	59,167
		212	PERS PICKUP 6%	39,958	36,912	38,746	-	-	41,644	41,644	41,644
		216	PERS DISTRICT OPSPR	99,421	106,648	119,587	-	-	119,955	119,955	119,955
		220	SOC SEC ADMIN	49,449	44,690	49,401	-	-	52,914	52,914	52,914
		231	WRKRS COMP	2,452	2,069	2,363	-	-	2,534	2,534	2,534
		232	UNEMPLOY COMP	2,267	1,089	646	-	-	694	694	694
		233	PAID FAMILY MED LEAVE INS	2,644	2,465	2,583	-	-	2,776	2,776	2,776
		240	MEDICAL	155,593	139,737	146,172	-	-	145,286	145,286	145,286
		241	VISION	4,431	3,661	3,766	-	-	3,837	3,837	3,837
		242	DISABILITY	1,253	1,062	1,219	-	-	1,181	1,181	1,181
		243	DENTAL	13,033	10,872	12,263	-	-	12,310	12,310	12,310
		244	HEALTH SAVINGS PLAN	-	-	15	-	-	153	153	153
		245	LIFE INSURANCE	-	29	-	-	-	-	-	-
		310	INST/PROF/TECH SERVICES	280	1,246	-	-	-	-	-	-
		311	INSTRUCTION SERVICES	15,656	14,070	5,000	-	-	-	-	-
		322	REPAIR & MAINT SERVICE	-	3,593	-	-	-	-	-	-
		324	RENTALS	-	630	-	-	-	-	-	-
		342	OUT-DIST TRAVEL	-	478	-	-	-	-	-	-
		343	STUDENT OUT-DIST-TRVL	8,930	36,273	-	-	-	-	-	-
		370	TUITION	39,417	51,772	30,000	-	-	-	-	-

Functions by Account Code

July 1, 2026 to June 30, 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	FTE 2025-2026	FTE 2026-2027	Proposed 2026-2027	Approved 2026-2027	Adopted 2026-2027	
252	1131	374	OTHER TUITION	90	-	-	-	-	-	-	-	
		410	CONSUMABLE SUPPLIES	42,285	68,229	60,817	-	-	86,000	86,000	86,000	
		413	FOOD SUPPLIES	2,379	349	-	-	-	-	-	-	
		420	TEXTBOOKS - NEW	5,243	13,037	15,000	-	-	-	-	-	
		427	TEXTBOOK ORIENTED MATERLS	100	-	-	-	-	-	-	-	
		460	NONCONSUM ITEMS	35,905	36,532	56,320	-	-	30,000	30,000	30,000	
		470	COMPUTER SOFTWR	3,200	-	-	-	-	-	-	-	
		480	COMPUTER HDW	34,230	3,064	30,000	-	-	-	-	-	
	Total Function 1131				1,307,309	1,247,438	1,299,187	8.6	8.1	1,252,524	1,252,524	1,252,524
	1132	137	EXTRA DUTY/HOURLY	-	-	-	-	-	17,943	17,943	17,943	
		140	STIPEND-ADVISORS	2,422	-	2,619	-	-	2,723	2,723	2,723	
		212	PERS PICKUP 6%	145	-	-	-	-	1,240	1,240	1,240	
		216	PERS DISTRICT OPSPR	606	-	-	-	-	5,133	5,133	5,133	
		220	SOC SEC ADMIN	185	-	-	-	-	1,581	1,581	1,581	
		231	WRKRS COMP	10	-	10	-	-	84	84	84	
		232	UNEMPLOY COMP	9	-	-	-	-	21	21	21	
		233	PAID FAMILY MED LEAVE INS	10	-	-	-	-	83	83	83	
	Total Function 1132				3,388	-	2,629	-	-	28,808	28,808	28,808
	1283	111	LIC SALARIES	161,882	154,134	165,281	1.8	1.8	170,724	170,724	170,724	
		130	OVERTIME SALARY	391	-	-	-	-	-	-	-	
		133	STIPEND-TOP OF SCALE	1,000	1,400	1,400	-	-	1,400	1,400	1,400	
		137	EXTRA DUTY/HOURLY	1,090	-	-	-	-	-	-	-	
		190	OTHER SALARIES	-	-	-	-	-	1,521	1,521	1,521	
		210	PERS DISTRICT T1/T2	31,339	36,851	41,115	-	-	41,567	41,567	41,567	
212		PERS PICKUP 6%	9,475	9,326	9,753	-	-	10,419	10,419	10,419		
216		PERS DISTRICT OPSPR	11,381	5,807	6,395	-	-	6,284	6,284	6,284		
220		SOC SEC ADMIN	11,976	11,792	12,435	-	-	13,235	13,235	13,235		
231		WRKRS COMP	568	514	580	-	-	632	632	632		
232		UNEMPLOY COMP	530	258	163	-	-	174	174	174		
233		PAID FAMILY MED LEAVE INS	632	622	650	-	-	695	695	695		

Functions by Account Code

July 1, 2026 to June 30, 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	FTE 2025-2026	FTE 2026-2027	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027	
252	1283	240	MEDICAL	17,581	12,784	13,039	-	-	13,306	13,306	13,306	
		241	VISION	778	609	631	-	-	737	737	737	
		242	DISABILITY	354	353	364	-	-	364	364	364	
		243	DENTAL	2,788	1,727	1,654	-	-	1,596	1,596	1,596	
		244	HEALTH SAVINGS PLAN	-	-	10	-	-	76	76	76	
		370	TUITION	6,880	5,691	2,500	-	-	-	-	-	
	Total Function 1283				258,645	241,868	255,970	1.8	1.8	262,732	262,732	262,732
	1430	119	SUMMER EMPLOYEES	10,234	-	-	-	-	-	-	-	-
		210	PERS DISTRICT T1/T2	427	-	-	-	-	-	-	-	-
		212	PERS PICKUP 6%	614	-	-	-	-	-	-	-	-
		216	PERS DISTRICT OPSPR	2,178	-	-	-	-	-	-	-	-
		220	SOC SEC ADMIN	783	-	-	-	-	-	-	-	-
		231	WRKRS COMP	37	-	-	-	-	-	-	-	-
		232	UNEMPLOY COMP	30	-	-	-	-	-	-	-	-
		310	INST/PROF/TECH SERVICES	-	30,000	-	-	-	-	-	-	-
	Total Function 1430				14,303	30,000	-	-	-	-	-	-
	2110	112	CLASS SALARIES	-	21,431	17,518	0.5	-	-	-	-	-
		212	PERS PICKUP 6%	-	1,286	1,548	-	-	-	-	-	-
		216	PERS DISTRICT OPSPR	-	5,364	6,840	-	-	-	-	-	-
		220	SOC SEC ADMIN	-	1,631	1,973	-	-	-	-	-	-
		231	WRKRS COMP	-	74	74	-	-	-	-	-	-
		232	UNEMPLOY COMP	-	34	26	-	-	-	-	-	-
		233	PAID FAMILY MED LEAVE INS	-	86	103	-	-	-	-	-	-
		240	MEDICAL	-	2,596	3,531	-	-	-	-	-	-
		241	VISION	-	98	134	-	-	-	-	-	-
		243	DENTAL	-	264	208	-	-	-	-	-	-
		413	FOOD SUPPLIES	-	-	500	-	-	-	-	-	-
Total Function 2110				-	32,864	32,454	0.5	-	-	-	-	
2112	210	PERS DISTRICT T1/T2	167	-	-	-	-	-	-	-	-	
	212	PERS PICKUP 6%	36	-	-	-	-	-	-	-	-	

Functions by Account Code

July 1, 2026 to June 30, 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	FTE 2025-2026	FTE 2026-2027	Proposed 2026-2027	Approved 2026-2027	Adopted 2026-2027	
252	2112	220	SOC SEC ADMIN	46	-	-	-	-	-	-	-	
		231	WRKRS COMP	0	-	-	-	-	-	-	-	
		232	UNEMPLOY COMP	2	-	-	-	-	-	-	-	
		233	PAID FAMILY MED LEAVE INS	2	-	-	-	-	-	-	-	
		290	OTHER BENEFIT COSTS	600	-	-	-	-	-	-	-	
		353	POSTAGE	8	-	-	-	-	-	-	-	
	Total Function 2112				862	-	-	-	-	-	-	-
	2119	220	SOC SEC ADMIN	3	-	-	-	-	-	-	-	-
		241	VISION	-21	-	-	-	-	-	-	-	-
		243	DENTAL	-71	-	-	-	-	-	-	-	-
	Total Function 2119				-90	-	-	-	-	-	-	-
	2120	410	CONSUMABLE SUPPLIES	-	8,470	-	-	-	-	-	-	-
		413	FOOD SUPPLIES	-	2,490	-	-	-	-	-	-	-
	Total Function 2120				-	10,960	-	-	-	-	-	-
	2211	113	ADMINISTRATORS	6,497	81,909	78,904	0.5	0.5	92,137	92,137	92,137	
		133	STIPEND-TOP OF SCALE	130	1,638	1,793	-	-	1,843	1,843	1,843	
		190	OTHER SALARIES	-	-	-	-	-	1,976	1,976	1,976	
		210	PERS DISTRICT T1/T2	1,857	23,410	26,426	-	-	27,013	27,013	27,013	
		212	PERS PICKUP 6%	400	5,040	5,339	-	-	5,784	5,784	5,784	
		220	SOC SEC ADMIN	508	6,396	6,833	-	-	7,387	7,387	7,387	
		231	WRKRS COMP	24	272	307	-	-	353	353	353	
		232	UNEMPLOY COMP	26	164	89	-	-	96	96	96	
		233	PAID FAMILY MED LEAVE INS	27	336	356	-	-	386	386	386	
240		MEDICAL	1,015	12,490	12,803	-	-	13,361	13,361	13,361		
241		VISION	17	204	207	-	-	209	209	209		
243		DENTAL	44	547	535	-	-	582	582	582		
245		LIFE INSURANCE	-302	176	321	-	-	521	521	521		
246		HRA (HLTH REIMBURSEMENT)	478	488	508	-	-	-	-	-		
290	OTHER BENEFIT COSTS	38	450	450	-	-	450	450	450			

Functions by Account Code

July 1, 2026 to June 30, 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	FTE 2025-2026	FTE 2026-2027	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027	
252	2211	410	CONSUMABLE SUPPLIES	-	-	300	-	-	-	-	-	
		460	NONCONSUM ITEMS	-	-	200	-	-	-	-	-	
	Total Function 2211			10,759	133,519	135,371	0.5	0.5	152,099	152,099	152,099	
	2240	137	EXTRA DUTY/HOURLY	96	-	-	-	-	-	-	-	-
		212	PERS PICKUP 6%	6	-	-	-	-	-	-	-	-
		216	PERS DISTRICT OPSPR	24	-	-	-	-	-	-	-	-
		220	SOC SEC ADMIN	7	-	-	-	-	-	-	-	-
		231	WRKRS COMP	0	-	-	-	-	-	-	-	-
		232	UNEMPLOY COMP	0	-	-	-	-	-	-	-	-
		233	PAID FAMILY MED LEAVE INS	0	-	-	-	-	-	-	-	-
		310	INST/PROF/TECH SERVICES	-	5,650	-	-	-	-	-	-	-
	Total Function 2240			133	5,650	-	-	-	-	-	-	
	2520	690	GRANT INDIRECT CHG	70,614	81,370	75,849	-	-	78,945	78,945	78,945	
	Total Function 2520			70,614	81,370	75,849	-	-	78,945	78,945	78,945	
	2542	460	NONCONSUM ITEMS	-	3,588	-	-	-	-	-	-	
	Total Function 2542			-	3,588	-	-	-	-	-	-	
	Total Fund 252				1,901,527	2,019,094	2,126,241	13.5	12.5	2,039,923	2,039,923	2,039,923

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2026 - 2027 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:

History Only

**Revenue Budget
July 1, 2026 to June 30, 2027
Fund 253**

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
253	R4300	RESTRICT REV FED GOV	83,169	2,431	-	-	-	-
253			83,169	2,431	-	-	-	-

Functions by Account Code

July 1, 2026 to June 30, 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	FTE 2025-2026	FTE 2026-2027	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
253	1111	460	NONCONSUM ITEMS	2,949	-	-	-	-	-	-	-
			Total Function 1111	2,949	-	-	-	-	-	-	-
	2110	130	OVERTIME SALARY	-	287	-	-	-	-	-	-
		137	EXTRA DUTY/HOURLY	-	441	-	-	-	-	-	-
		212	PERS PICKUP 6%	-	257	-	-	-	-	-	-
		216	PERS DISTRICT OPSPR	-	1,073	-	-	-	-	-	-
		220	SOC SEC ADMIN	-	328	-	-	-	-	-	-
		231	WRKRS COMP	-	14	-	-	-	-	-	-
		232	UNEMPLOY COMP	-	13	-	-	-	-	-	-
		233	PAID FAMILY MED LEAVE INS	-	17	-	-	-	-	-	-
		410	CONSUMABLE SUPPLIES	14,099	-	-	-	-	-	-	-
		460	NONCONSUM ITEMS	66,121	-	-	-	-	-	-	-
			Total Function 2110	80,220	2,431	-	-	-	-	-	-
Total Fund 253				83,169	2,431	0	-	-	0	0	0

FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2026 - 2027 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:

History Only

Revenue Budget
July 1, 2026 to June 30, 2027
Fund 254

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
254	R4500	RESTR REV FED GOV TO STAT	1,244,131	-	-	-	-	-
254			1,244,131	-	-	-	-	-

Functions by Account Code

July 1, 2026 to June 30, 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	FTE 2025-2026	FTE 2026-2027	Proposed 2026-2027	Approved 2026-2027	Adopted 2026-2027	
254	1283	111	LIC SALARIES	41,548	-	-	-	-	-	-	-	
		112	CLASS SALARIES	10,453	-	-	-	-	-	-	-	
		137	EXTRA DUTY/HOURLY	570	-	-	-	-	-	-	-	
		210	PERS DISTRICT T1/T2	3,548	-	-	-	-	-	-	-	
		212	PERS PICKUP 6%	2,292	-	-	-	-	-	-	-	
		216	PERS DISTRICT OPSPR	6,377	-	-	-	-	-	-	-	
		220	SOC SEC ADMIN	2,788	-	-	-	-	-	-	-	
		231	WRKRS COMP	135	-	-	-	-	-	-	-	
		232	UNEMPLOY COMP	112	-	-	-	-	-	-	-	
		233	PAID FAMILY MED LEAVE INS	153	-	-	-	-	-	-	-	
		240	MEDICAL	9,428	-	-	-	-	-	-	-	
		241	VISION	197	-	-	-	-	-	-	-	
		242	DISABILITY	57	-	-	-	-	-	-	-	
		243	DENTAL	798	-	-	-	-	-	-	-	
	Total Function 1283				78,457	-	-	-	-	-	-	
	1291		111	LIC SALARIES	3,690	-	-	-	-	-	-	-
			210	PERS DISTRICT T1/T2	1,028	-	-	-	-	-	-	-
			212	PERS PICKUP 6%	221	-	-	-	-	-	-	-
			220	SOC SEC ADMIN	278	-	-	-	-	-	-	-
			231	WRKRS COMP	13	-	-	-	-	-	-	-
			232	UNEMPLOY COMP	11	-	-	-	-	-	-	-
			233	PAID FAMILY MED LEAVE INS	15	-	-	-	-	-	-	-
			240	MEDICAL	903	-	-	-	-	-	-	-
			241	VISION	23	-	-	-	-	-	-	-
242			DISABILITY	8	-	-	-	-	-	-	-	
Total Function 1291				6,257	-	-	-	-	-			
1490		119	SUMMER EMPLOYEES	19,088	-	-	-	-	-	-		
		210	PERS DISTRICT T1/T2	3,529	-	-	-	-	-	-		
		212	PERS PICKUP 6%	1,145	-	-	-	-	-	-		

Functions by Account Code

July 1, 2026 to June 30, 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	FTE 2025-2026	FTE 2026-2027	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027	
254	1490	216	PERS DISTRICT OPSPR	1,608	-	-	-	-	-	-	-	
		220	SOC SEC ADMIN	1,459	-	-	-	-	-	-	-	
		231	WRKRS COMP	69	-	-	-	-	-	-	-	
		232	UNEMPLOY COMP	54	-	-	-	-	-	-	-	
	Total Function 1490				26,953	-	-	-	-	-	-	
	2410	112	CLASS SALARIES	13,065	-	-	-	-	-	-	-	-
		113	ADMINISTRATORS	33,949	-	-	-	-	-	-	-	-
		210	PERS DISTRICT T1/T2	9,524	-	-	-	-	-	-	-	-
		212	PERS PICKUP 6%	2,834	-	-	-	-	-	-	-	-
		216	PERS DISTRICT OPSPR	3,270	-	-	-	-	-	-	-	-
		220	SOC SEC ADMIN	3,579	-	-	-	-	-	-	-	-
		231	WRKRS COMP	166	-	-	-	-	-	-	-	-
		232	UNEMPLOY COMP	141	-	-	-	-	-	-	-	-
		233	PAID FAMILY MED LEAVE INS	72	-	-	-	-	-	-	-	-
		240	MEDICAL	10,285	-	-	-	-	-	-	-	-
		241	VISION	129	-	-	-	-	-	-	-	-
		243	DENTAL	331	-	-	-	-	-	-	-	-
		245	LIFE INSURANCE	261	-	-	-	-	-	-	-	-
		290	OTHER BENEFIT COSTS	225	-	-	-	-	-	-	-	-
	Total Function 2410				77,832	-	-	-	-	-	-	
	4150	112	CLASS SALARIES	1,062	-	-	-	-	-	-	-	-
		212	PERS PICKUP 6%	64	-	-	-	-	-	-	-	-
		216	PERS DISTRICT OPSPR	266	-	-	-	-	-	-	-	-
		220	SOC SEC ADMIN	81	-	-	-	-	-	-	-	-
		231	WRKRS COMP	34	-	-	-	-	-	-	-	-
		232	UNEMPLOY COMP	3	-	-	-	-	-	-	-	-
		233	PAID FAMILY MED LEAVE INS	0	-	-	-	-	-	-	-	-
		324	RENTALS	6,754	-	-	-	-	-	-	-	-
383		ARCH/ENG SERVICES	18,526	-	-	-	-	-	-	-	-	
460	NONCONSUM ITEMS	4,550	-	-	-	-	-	-	-	-		

FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2026 - 2027 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:

History Only

Revenue Budget
July 1, 2026 to June 30, 2027
Fund 256

1000 - Revenue from Local Sources

Fund	Rev Acct	Rev Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
256	R1510	INTEREST ON INVESTMENTS	1,314	-	-	-	-	-

3000 - Revenue From State Sources

Fund	Rev Acct	Rev Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
256	R3299	RESTR GRANTS OTHER	61,829	-	-	-	-	-

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
256	R4500	RESTR REV FED GOV TO STAT	6,957,196	5,763	-	-	-	-

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
256	R5400	RESOURCES BEG FUND BAL	0	-	-	-	-	-
256			7,020,338	5,763	-	-	-	-

Functions by Account Code

July 1, 2026 to June 30, 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	FTE 2025-2026	FTE 2026-2027	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027	
256	1111	420	TEXTBOOKS - NEW	397	-	-	-	-	-	-	-	
		421	TEXTBOOKS - TCHR MANUALS	1,731	-	-	-	-	-	-	-	
	Total Function 1111			2,129	-	-	-	-	-	-	-	
	1121	420	TEXTBOOKS - NEW	4,203	-	-	-	-	-	-	-	
		421	TEXTBOOKS - TCHR MANUALS	483	-	-	-	-	-	-	-	
	Total Function 1121			4,685	-	-	-	-	-	-	-	
	1131	351	TELEPHONE	2,380	-	-	-	-	-	-	-	
		420	TEXTBOOKS - NEW	100,755	-	-	-	-	-	-	-	
	Total Function 1131			103,135	-	-	-	-	-	-	-	
	1285	319	OTHER INSTR SERVICES	20,195	-	-	-	-	-	-	-	
	Total Function 1285			20,195	-	-	-	-	-	-	-	
	1410	310	INST/PROF/TECH SERVICES	75,183	-	-	-	-	-	-	-	
			Total Function 1410			75,183	-	-	-	-	-	-
	4150		112	CLASS SALARIES	10,705	-	-	-	-	-	-	-
			210	PERS DISTRICT T1/T2	513	-	-	-	-	-	-	-
			212	PERS PICKUP 6%	640	-	-	-	-	-	-	-
			216	PERS DISTRICT OPSPR	2,208	-	-	-	-	-	-	-
			220	SOC SEC ADMIN	810	-	-	-	-	-	-	-
			231	WRKRS COMP	245	-	-	-	-	-	-	-
			232	UNEMPLOY COMP	33	-	-	-	-	-	-	-
			233	PAID FAMILY MED LEAVE INS	13	-	-	-	-	-	-	-
			326	BUILDING FUEL	2,709	-	-	-	-	-	-	-
			383	ARCH/ENG SERVICES	125,977	-	-	-	-	-	-	-
460			NONCONSUM ITEMS	10,741	-	-	-	-	-	-	-	
520			BLDG ACQUISITION/IMPRVMNT	6,572,064	5,763	-	-	-	-	-	-	
542			REPLACEMENT EQUIP	8,598	-	-	-	-	-	-	-	
620	INTEREST	1,314	-	-	-	-	-	-	-			

Functions by Account Code

July 1, 2026 to June 30, 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	FTE 2025-2026	FTE 2026-2027	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
256	4150	640	DUES AND FEES	56,265	-	-	-	-	-	-	-
		659	OTHR INS/JUDGEMENTS	22,177	-	-	-	-	-	-	-
	Total Function 4150			6,815,012	5,763	-	-	-	-	-	-
Total Fund 256				7,020,338	5,763	0	-	-	0	0	0

FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2026 - 2027 Budget

259 Basin Partner Internship (History Only)

Fund Description:

Funds and expenses for Basin Internships with local mentoring agencies.

Special Notes:

History Only

Revenue Budget
July 1, 2026 to June 30, 2027
Fund 259

1000 - Revenue from Local Sources

Fund	Rev Acct	Rev Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
259	R1940	SVCS OTH LOCAL EDUCA AGEN	20,600	14,400	-	-	-	-

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
259	R5400	RESOURCES BEG FUND BAL	7,906	11,292	12,937	-	-	-
259			28,506	25,692	12,937	-	-	-

Functions by Account Code

July 1, 2026 to June 30, 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	FTE 2025-2026	FTE 2026-2027	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
259	2211	137	EXTRA DUTY/HOURLY	-	483	-	-	-	-	-	-
		212	PERS PICKUP 6%	-	29	-	-	-	-	-	-
		216	PERS DISTRICT OPSPR	-	121	-	-	-	-	-	-
		220	SOC SEC ADMIN	-	37	-	-	-	-	-	-
		231	WRKRS COMP	-	2	-	-	-	-	-	-
		232	UNEMPLOY COMP	-	1	-	-	-	-	-	-
		233	PAID FAMILY MED LEAVE INS	-	2	-	-	-	-	-	-
		341	IN-DIST TRAVEL	13	80	-	-	-	-	-	-
		390	OTH GEN PROF TECH SRVS	17,200	12,000	-	-	-	-	-	-
	Total Function 2211			17,213	12,755	-	-	-	-	-	-
	5200	710	TRANSFERS OUT	-	-	12,937	-	-	-	-	-
	Total Function 5200			-	-	12,937	-	-	-	-	-
7000	820	RESERVED FOR NEXT YEAR	11,292	12,937	-	-	-	-	-	-	
Total Function 7000			11,292	12,937	-	-	-	-	-	-	
Total Fund 259			28,505	25,692	12,937	-	-	0	0	0	

FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2026 - 2027 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:

History Only

Revenue Budget
July 1, 2026 to June 30, 2027
Fund 260

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
260	R4500	RESTR REV FED GOV TO STAT	24,132	29,368	-	-	-	-
260			24,132	29,368	-	-	-	-

Functions by Account Code

July 1, 2026 to June 30, 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	FTE 2025-2026	FTE 2026-2027	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
260	2119	310	INST/PROF/TECH SERVICES	13,303	13,404	-	-	-	-	-	-
		324	RENTALS	3,000	-	-	-	-	-	-	-
		343	STUDENT OUT-DIST-TRVL	-	5,921	-	-	-	-	-	-
		640	DUES AND FEES	3,000	-	-	-	-	-	-	-
	Total Function 2119				19,303	19,325	-	-	-	-	-
	2520	690	GRANT INDIRECT CHG	874	1,147	-	-	-	-	-	-
	Total Function 2520				874	1,147	-	-	-	-	-
	2550	119	SUMMER EMPLOYEES	-	6,366	-	-	-	-	-	-
		136	EXTRA BUS TRIPS	2,110	-	-	-	-	-	-	-
		137	EXTRA DUTY/HOURLY	892	-	-	-	-	-	-	-
		212	PERS PICKUP 6%	116	382	-	-	-	-	-	-
		216	PERS DISTRICT OPSPR	485	1,594	-	-	-	-	-	-
		220	SOC SEC ADMIN	230	487	-	-	-	-	-	-
		231	WRKRS COMP	113	22	-	-	-	-	-	-
		232	UNEMPLOY COMP	9	19	-	-	-	-	-	-
		233	PAID FAMILY MED LEAVE INS	-	25	-	-	-	-	-	-
	Total Function 2550				3,955	8,896	-	-	-	-	-
	Total Fund 260				24,132	29,368	0	-	-	0	0

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2026 - 2027 Budget

262 Oregon State University Smile Grant

Fund Description:

College connection opportunities for Chiloquin students.

Special Notes:

Revenue Budget
July 1, 2026 to June 30, 2027
Fund 262

3000 - Revenue From State Sources

Fund	Rev Acct	Rev Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
262	R3940	SMILE	4,335	2,943	2,500	2,500	2,500	2,500

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
262	R5200	INTERFUND TRANSFERS	-	2,102	2,318	2,259	2,259	2,259
262			4,335	5,045	4,818	4,759	4,759	4,759

Functions by Account Code

July 1, 2026 to June 30, 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	FTE 2025-2026	FTE 2026-2027	Proposed 2026-2027	Approved 2026-2027	Adopted 2026-2027
262	1111	343	STUDENT OUT-DIST-TRVL	-419	-	-	-	-	-	-	-
		410	CONSUMABLE SUPPLIES	-	301	-	-	-	-	-	-
	Total Function 1111			-419	301	-	-	-	-	-	-
	1113	149	STIPEND-SMILE	3,400	3,400	3,400	-	-	3,400	3,400	3,400
		212	PERS PICKUP 6%	204	204	204	-	-	204	204	204
		216	PERS DISTRICT OPSPR	851	851	902	-	-	845	845	845
		220	SOC SEC ADMIN	260	260	260	-	-	260	260	260
		231	WRKRS COMP	13	12	35	-	-	33	33	33
		232	UNEMPLOY COMP	12	3	3	-	-	3	3	3
		233	PAID FAMILY MED LEAVE INS	14	14	14	-	-	14	14	14
	Total Function 1113			4,754	4,744	4,818	-	-	4,759	4,759	4,759
	Total Fund 262			4,335	5,045	4,818	-	-	4,759	4,759	4,759

FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2026 - 2027 Budget

264 CTE Revitalization (History Only)

Fund Description:

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

Special Notes:

History Only

Revenue Budget
July 1, 2026 to June 30, 2027
Fund 264

3000 - Revenue From State Sources

Fund	Rev Acct	Rev Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
264	R3990	MISC STATE FUNDS	199,739	300,261	-	-	-	-
264			199,739	300,261	-	-	-	-

Functions by Account Code

July 1, 2026 to June 30, 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	FTE 2025-2026	FTE 2026-2027	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027	
264	1131	112	CLASS SALARIES	-	41	-	-	-	-	-	-	
		212	PERS PICKUP 6%	-	2	-	-	-	-	-	-	
		216	PERS DISTRICT OPSPR	-	10	-	-	-	-	-	-	
		220	SOC SEC ADMIN	-	3	-	-	-	-	-	-	
		231	WRKRS COMP	-	2	-	-	-	-	-	-	
		232	UNEMPLOY COMP	-	0	-	-	-	-	-	-	
		233	PAID FAMILY MED LEAVE INS	-	0	-	-	-	-	-	-	-
		410	CONSUMABLE SUPPLIES	1,365	4,603	-	-	-	-	-	-	-
		460	NONCONSUM ITEMS	65,039	79,143	-	-	-	-	-	-	-
		480	COMPUTER HDW	10,986	3,840	-	-	-	-	-	-	-
	520	BLDG ACQUISITION/IMPRVMNT	122,349	200,605	-	-	-	-	-	-	-	
	Total Function 1131				199,739	288,250	-	-	-	-	-	-
		2520	690	GRANT INDIRECT CHG	-	12,011	-	-	-	-	-	-
Total Function 2520				-	12,011	-	-	-	-	-	-	
Total Fund 264				199,739	300,261	0	-	-	0	0	0	

FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2026 - 2027 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, 2026 to June 30, 2027
Fund 265**

3000 - Revenue From State Sources

Fund	Rev Acct	Rev Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
265	R3990	MISC STATE FUNDS	54,153	92,393	63,250	63,250	63,250	63,250
265			54,153	92,393	63,250	63,250	63,250	63,250

Functions by Account Code

July 1, 2026 to June 30, 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	FTE 2025-2026	FTE 2026-2027	Proposed 2026-2027	Approved 2026-2027	Adopted 2026-2027
265	1131	310	INST/PROF/TECH SERVICES	-	1,008	-	-	-	-	-	-
		343	STUDENT OUT-DIST-TRVL	1,924	1,854	-	-	-	-	-	-
		410	CONSUMABLE SUPPLIES	3,835	16,301	40,347	-	-	44,346	44,346	44,346
		460	NONCONSUM ITEMS	46,529	66,012	22,903	-	-	18,904	18,904	18,904
		480	COMPUTER HDW	-	3,675	-	-	-	-	-	-
	Total Function 1131			52,288	88,850	63,250	-	-	63,250	63,250	63,250
	2520	690	GRANT INDIRECT CHG	1,866	3,543	-	-	-	-	-	-
	Total Function 2520			1,866	3,543	-	-	-	-	-	-
	Total Fund 265			54,153	92,393	63,250	-	-	63,250	63,250	63,250

FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2026 - 2027 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, 2026 to June 30, 2027
Fund 266

3000 - Revenue From State Sources

Fund	Rev Acct	Rev Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
266	R3299	RESTR GRANTS OTHER	65,961	100,000	36,094	36,000	36,000	36,000
266			65,961	100,000	36,094	36,000	36,000	36,000

Functions by Account Code

July 1, 2026 to June 30, 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	FTE 2025-2026	FTE 2026-2027	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
266	2520	690	GRANT INDIRECT CHG	1,778	340	1,397	-	-	1,393	1,393	1,393
	Total Function 2520			1,778	340	1,397	-	-	1,393	1,393	1,393
	3100	410	CONSUMABLE SUPPLIES	4,729	-	-	-	-	-	-	-
		413	FOOD SUPPLIES	257	-	-	-	-	-	-	-
		450	FOOD (FOOD SERV ONLY)	58,988	99,660	34,697	-	-	34,607	34,607	34,607
		460	NONCONSUM ITEMS	210	-	-	-	-	-	-	-
	Total Function 3100			64,183	99,660	34,697	-	-	34,607	34,607	34,607
Total Fund 266				65,961	100,000	36,094	-	-	36,000	36,000	36,000

FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2026 - 2027 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, 2026 to June 30, 2027
Fund 268

1000 - Revenue from Local Sources

Fund	Rev Acct	Rev Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
268	R1510	INTEREST ON INVESTMENTS	615	643	557	55	55	55

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
268	R5400	RESOURCES BEG FUND BAL	14,604	14,878	15,521	15,574	15,574	15,574
268			15,219	15,521	16,078	15,629	15,629	15,629

Functions by Account Code

July 1, 2026 to June 30, 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	FTE 2025-2026	FTE 2026-2027	Proposed 2026-2027	Approved 2026-2027	Adopted 2026-2027
268	1121	410	CONSUMABLE SUPPLIES	-	-	4,019	-	-	3,907	3,907	3,907
	Total Function 1121			-	-	4,019	-	-	3,907	3,907	3,907
	1131	410	CONSUMABLE SUPPLIES	342	-	8,040	-	-	7,814	7,814	7,814
		460	NONCONSUM ITEMS	-	-	4,020	-	-	3,907	3,907	3,907
	Total Function 1131			342	-	12,059	-	-	11,722	11,722	11,722
	7000	820	RESERVED FOR NEXT YEAR	14,878	15,521	-	-	-	-	-	-
			Total Function 7000			14,878	15,521	-	-	-	-
	Total Fund 268			15,219	15,521	16,078	-	-	15,629	15,629	15,629

FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2026 - 2027 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, 2026 to June 30, 2027
Fund 269

1000 - Revenue from Local Sources

Fund	Rev Acct	Rev Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
269	R1510	INTEREST ON INVESTMENTS	2,324	2,440	1,970	1,939	1,939	1,939

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
269	R5400	RESOURCES BEG FUND BAL	54,772	57,099	55,037	55,037	55,037	55,037
269			57,096	59,539	57,008	56,976	56,976	56,976

Functions by Account Code

July 1, 2026 to June 30, 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	FTE 2025-2026	FTE 2026-2027	Proposed 2026-2027	Approved 2026-2027	Adopted 2026-2027
269	1131	374	OTHER TUITION	-1	4,500	57,008	-	-	56,976	56,976	56,976
Total Function 1131				-1	4,500	57,008	-	-	56,976	56,976	56,976
	7000	820	RESERVED FOR NEXT YEAR	57,097	55,037	-	-	-	-	-	-
Total Function 7000				57,097	55,037	-	-	-	-	-	-
Total Fund 269				57,096	59,537	57,008	-	-	56,976	56,976	56,976

FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2026 - 2027 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:

History Only

Revenue Budget
July 1, 2026 to June 30, 2027
Fund 270

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
270	R4500	RESTR REV FED GOV TO STAT	104,612	32,726	-	-	-	-
270			104,612	32,726	-	-	-	-

Functions by Account Code

July 1, 2026 to June 30, 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	FTE 2025-2026	FTE 2026-2027	Proposed 2026-2027	Approved 2026-2027	Adopted 2026-2027
270	2119	112	CLASS SALARIES	24,733	-	-	-	-	-	-	-
		1212	PERS PICKUP 6%	1,484	-	-	-	-	-	-	-
		1216	PERS DISTRICT OPSPR	6,191	-	-	-	-	-	-	-
		1220	SOC SEC ADMIN	1,865	-	-	-	-	-	-	-
		1231	WRKRS COMP	92	-	-	-	-	-	-	-
		1232	UNEMPLOY COMP	81	-	-	-	-	-	-	-
		1233	PAID FAMILY MED LEAVE INS	90	-	-	-	-	-	-	-
		1241	VISION	188	-	-	-	-	-	-	-
		1243	DENTAL	650	-	-	-	-	-	-	-
		1343	STUDENT OUT-DIST-TRVL	9,149	279	-	-	-	-	-	-
		1389	OTHER NON-INSTR PROF/TECH	2,318	-	-	-	-	-	-	-
		1390	OTH GEN PROF TECH SRVS	865	-	-	-	-	-	-	-
		1410	CONSUMABLE SUPPLIES	3,701	-	-	-	-	-	-	-
		1460	NONCONSUM ITEMS	-	3,940	-	-	-	-	-	-
		1640	DUES AND FEES	3,750	1,500	-	-	-	-	-	-
Total Function 2119				55,157	5,719	-	-	-	-	-	-
	2190	410	CONSUMABLE SUPPLIES	11,203	9,133	-	-	-	-	-	-
		460	NONCONSUM ITEMS	2,181	-968	-	-	-	-	-	-
Total Function 2190				13,384	8,165	-	-	-	-	-	-
	2240	310	INST/PROF/TECH SERVICES	2,580	-	-	-	-	-	-	-
		342	OUT-DIST TRAVEL	11,311	-	-	-	-	-	-	-
Total Function 2240				13,891	-	-	-	-	-	-	
	2520	690	GRANT INDIRECT CHG	3,344	1,542	-	-	-	-	-	-
Total Function 2520				3,344	1,542	-	-	-	-	-	-
	3300	310	INST/PROF/TECH SERVICES	18,438	17,300	-	-	-	-	-	-
		460	NONCONSUM ITEMS	398	-	-	-	-	-	-	-
Total Function 3300				18,836	17,300	-	-	-	-	-	-
Total Fund 270				104,612	32,726	0	-	-	0	0	0

FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2026 - 2027 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, 2026 to June 30, 2027
Fund 271**

1000 - Revenue from Local Sources

Fund	Rev Acct	Rev Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
271	R1920	CONTR/DON PRIVATE SOURCES	8,000	-	8,000	-	-	-

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
271	R5400	RESOURCES BEG FUND BAL	30,410	34,264	33,979	33,979	33,979	33,979
271			38,410	34,264	41,979	33,979	33,979	33,979

Functions by Account Code

July 1, 2026 to June 30, 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	FTE 2025-2026	FTE 2026-2027	Proposed 2026-2027	Approved 2026-2027	Adopted 2026-2027	
271	1131	343	STUDENT OUT-DIST-TRVL	-	-	18,479	-	-	23,979	23,979	23,979	
		410	CONSUMABLE SUPPLIES	2,790	-	7,500	-	-	2,500	2,500	2,500	
		413	FOOD SUPPLIES	194	-	1,000	-	-	2,500	2,500	2,500	
	Total Function 1131				2,984	-	26,979	-	-	28,979	28,979	28,979
	2240	137	EXTRA DUTY/HOURLY	287	-	-	-	-	-	-	-	-
		212	PERS PICKUP 6%	17	-	-	-	-	-	-	-	-
		216	PERS DISTRICT OPSPR	72	-	-	-	-	-	-	-	-
		220	SOC SEC ADMIN	22	-	-	-	-	-	-	-	-
		231	WRKRS COMP	1	-	-	-	-	-	-	-	-
		232	UNEMPLOY COMP	1	-	-	-	-	-	-	-	-
		233	PAID FAMILY MED LEAVE INS	1	-	-	-	-	-	-	-	-
		311	INSTRUCTION SERVICES	359	-	5,000	-	-	2,500	2,500	2,500	2,500
	342	OUT-DIST TRAVEL	402	285	10,000	-	-	2,500	2,500	2,500	2,500	
	Total Function 2240				1,162	285	15,000	-	-	5,000	5,000	5,000
	7000	820	RESERVED FOR NEXT YEAR	34,264	33,979	-	-	-	-	-	-	
Total Function 7000				34,264	33,979	-	-	-	-	-	-	
Total Fund 271				38,410	34,264	41,979	-	-	33,979	33,979	33,979	

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2026 - 2027 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, 2026 to June 30, 2027
Fund 272

1000 - Revenue from Local Sources

Fund	Rev Acct	Rev Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
272	R1920	CONTR/DON PRIVATE SOURCES	6,700	7,035	5,000	5,000	5,000	5,000

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
272	R5400	RESOURCES BEG FUND BAL	7,424	8,100	11,765	11,123	11,123	11,123
272			14,124	15,135	16,765	16,123	16,123	16,123

Functions by Account Code

July 1, 2026 to June 30, 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	FTE 2025-2026	FTE 2026-2027	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
272	1131	140	STIPEND-ADVISORS	2,807	2,415	2,415	-	-	-	-	-
		151	CATERING EXTRA DUTY	481	-	-	-	-	-	-	-
		212	PERS PICKUP 6%	305	145	145	-	-	-	-	-
		216	PERS DISTRICT OPSPR	1,272	604	640	-	-	-	-	-
		220	SOC SEC ADMIN	385	185	185	-	-	-	-	-
		231	WRKRS COMP	26	9	23	-	-	-	-	-
		232	UNEMPLOY COMP	20	2	2	-	-	-	-	-
		233	PAID FAMILY MED LEAVE INS	20	10	10	-	-	-	-	-
		413	FOOD SUPPLIES	8	-	-	-	-	-	-	-
		451	CATERING FOOD SUPPLIES	700	-	-	-	-	-	-	-
Total Function 1131				6,024	3,370	3,420	-	-	-	-	-
1132	410	CONSUMABLE SUPPLIES	-	-	13,345	-	-	16,123	16,123	16,123	
Total Function 1132				-	-	13,345	-	-	16,123	16,123	16,123
7000	820	RESERVED FOR NEXT YEAR	8,100	11,765	-	-	-	-	-	-	
Total Function 7000				8,100	11,765	-	-	-	-	-	
Total Fund 272				14,124	15,135	16,765	-	-	16,123	16,123	16,123

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2026 - 2027 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, 2026 to June 30, 2027
Fund 273

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
273	R5200	INTERFUND TRANSFERS	30,680	51,904	64,203	84,353	84,353	84,353
	R5400	RESOURCES BEG FUND BAL	66,448	48,096	35,797	35,647	35,647	35,647
273			97,128	100,000	100,000	120,000	120,000	120,000

Functions by Account Code

July 1, 2026 to June 30, 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	FTE 2025-2026	FTE 2026-2027	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
273	2240	311	INSTRUCTION SERVICES	5,874	3,989	7,500	-	-	10,000	10,000	10,000
		318	PROF & IMPR NON-INSTR	43,158	60,215	92,500	-	-	110,000	110,000	110,000
	Total Function 2240			49,032	64,203	100,000	-	-	120,000	120,000	120,000
	7000	820	RESERVED FOR NEXT YEAR	48,096	35,797	-	-	-	-	-	-
			Total Function 7000			48,096	35,797	-	-	-	-
Total Fund 273				97,128	100,000	100,000	-	-	120,000	120,000	120,000

FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2026 - 2027 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, 2026 to June 30, 2027
Fund 274

3000 - Revenue From State Sources

Fund	Rev Acct	Rev Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
274	R3299	RESTR GRANTS OTHER	280,101	230,500	188,213	190,000	190,000	190,000

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
274	R5400	RESOURCES BEG FUND BAL	0	-	-	-	-	-
274			280,100	230,500	188,213	190,000	190,000	190,000

Functions by Account Code

July 1, 2026 to June 30, 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	FTE 2025-2026	FTE 2026-2027	Proposed 2026-2027	Approved 2026-2027	Adopted 2026-2027
274	1111	130	OVERTIME SALARY	1,116	611	-	-	-	-	-	-
		136	EXTRA BUS TRIPS	2,857	-	-	-	-	-	-	-
		137	EXTRA DUTY/HOURLY	15,833	3,880	-	-	-	-	-	-
		148	TAXABLE MEALS	30	-	-	-	-	-	-	-
		210	PERS DISTRICT T1/T2	349	-	-	-	-	-	-	-
		212	PERS PICKUP 6%	1,083	269	-	-	-	-	-	-
		216	PERS DISTRICT OPSPR	4,205	1,124	-	-	-	-	-	-
		220	SOC SEC ADMIN	1,467	341	-	-	-	-	-	-
		231	WRKRS COMP	247	37	-	-	-	-	-	-
		232	UNEMPLOY COMP	76	4	-	-	-	-	-	-
		233	PAID FAMILY MED LEAVE INS	78	18	-	-	-	-	-	-
		343	STUDENT OUT-DIST-TRVL	6,583	2,301	-	-	-	-	-	-
		373	TUITION PRIVATE	243,797	214,726	188,213	-	-	190,000	190,000	190,000
		410	CONSUMABLE SUPPLIES	-1	926	-	-	-	-	-	-
		Total Function 1111				277,720	224,236	188,213	-	-	190,000
1112	342	OUT-DIST TRAVEL	520	-	-	-	-	-	-	-	
Total Function 1112				520	-	-	-	-	-	-	-
1285	373	TUITION PRIVATE	-	5,977	-	-	-	-	-	-	
Total Function 1285				-	5,977	-	-	-	-	-	-
2520	690	GRANT INDIRECT CHG	1,486	-	-	-	-	-	-	-	
Total Function 2520				1,486	-	-	-	-	-	-	-
2550	136	136	EXTRA BUS TRIPS	-	201	-	-	-	-	-	-
		212	PERS PICKUP 6%	-	12	-	-	-	-	-	-
		216	PERS DISTRICT OPSPR	-	50	-	-	-	-	-	-
		220	SOC SEC ADMIN	-	15	-	-	-	-	-	-
		231	WRKRS COMP	-	8	-	-	-	-	-	-
		232	UNEMPLOY COMP	-	0	-	-	-	-	-	-
		233	PAID FAMILY MED LEAVE INS	-	1	-	-	-	-	-	-
343	STUDENT OUT-DIST-TRVL	374	-	-	-	-	-	-	-		

Functions by Account Code

July 1, 2026 to June 30, 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	FTE 2025-2026	FTE 2026-2027	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
274	Total Function 2550			374	287	-	-	-	-	-	-
	7000	820	RESERVED FOR NEXT YEAR	0	-	-	-	-	-	-	-
	Total Function 7000			0	-	-	-	-	-	-	-
Total Fund 274				280,100	230,500	188,213	-	-	190,000	190,000	190,000

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2026 - 2027 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, 2026 to June 30, 2027
Fund 275**

1000 - Revenue from Local Sources

Fund	Rev Acct	Rev Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	Proposed 2026-2027	Approved 2026-2027	Adopted 2026-2027
275	R1610	DAILY SALES-REIMB PRGRMS	35,106	28,576	25,000	25,000	25,000	25,000
	R1920	CONTR/DON PRIVATE SOURCES	-	10,180	15,000	10,000	10,000	10,000
	R1960	RECOV PRIOR YRS EXP	-	-	5,000	5,000	5,000	5,000

3000 - Revenue From State Sources

Fund	Rev Acct	Rev Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	Proposed 2026-2027	Approved 2026-2027	Adopted 2026-2027
275	R3100	FOOD SERVICES	586,378	277,462	75,000	75,000	75,000	75,000
	R3102	SSF-LUNCH MATCH	38,487	38,070	-	-	-	-

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	Proposed 2026-2027	Approved 2026-2027	Adopted 2026-2027
275	R4500	RESTR REV FED GOV TO STAT	410	3,460	3,000	5,000	5,000	5,000
	R4505	SCHOOL LUNCH CLAIM	3,722,032	4,492,807	4,702,108	4,700,000	4,700,000	4,700,000
	R4910	COMMODITIES FMV	289,710	355,806	333,219	371,632	371,632	371,632

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	Proposed 2026-2027	Approved 2026-2027	Adopted 2026-2027
275	R5200	INTERFUND TRANSFERS	-	1,226,503	866,115	505,834	505,834	505,834
	R5400	RESOURCES BEG FUND BAL	520,019	-439,638	102,047	505,390	505,390	505,390
275			5,192,141	5,993,225	6,126,489	6,202,856	6,202,856	6,202,856

Functions by Account Code

July 1, 2026 to June 30, 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	FTE 2025-2026	FTE 2026-2027	Proposed 2026-2027	Approved 2026-2027	Adopted 2026-2027
275	3100	112	CLASS SALARIES	1,528,385	1,627,286	1,732,127	54.4	53.3	1,888,762	1,888,762	1,888,762
		114	MGR CLASSIFIED	96,824	101,225	109,935	1.0	1.0	112,752	112,752	112,752
		119	SUMMER EMPLOYEES	33,723	37,309	32,446	-	-	-	-	-
		122	SUB CLASSIFIED	82,133	95,847	103,000	-	-	113,300	113,300	113,300
		130	OVERTIME SALARY	1,592	152	795	-	-	-	-	-
		132	STIPEND-REMOTE LOCATION	-	11,320	11,000	-	-	9,532	9,532	9,532
		134	STIPEND-CAFETERIA	1,500	1,500	-	-	-	-	-	-
		137	EXTRA DUTY/HOURLY	31,713	27,492	15,000	-	-	-	-	-
		148	TAXABLE MEALS	-	-	15,000	-	-	9,600	9,600	9,600
		150	NEW HIRE LONGEVITY STIPEN	3,000	-	-	-	-	-	-	-
		153	HOUSING STIPEND	-	9,000	9,000	-	-	9,000	9,000	9,000
		190	OTHER SALARIES	-	-	-	-	-	40,864	40,864	40,864
		210	PERS DISTRICT T1/T2	48,966	37,554	18,805	-	-	19,285	19,285	19,285
		212	PERS PICKUP 6%	87,646	103,639	111,802	-	-	130,372	130,372	130,372
		216	PERS DISTRICT OPSPR	339,085	412,956	447,115	-	-	522,644	522,644	522,644
		220	SOC SEC ADMIN	129,563	139,659	145,259	-	-	167,165	167,165	167,165
		231	WRKRS COMP	37,289	38,381	42,734	-	-	46,039	46,039	46,039
		232	UNEMPLOY COMP	5,807	3,491	1,974	-	-	2,185	2,185	2,185
		233	PAID FAMILY MED LEAVE INS	6,768	7,644	7,919	-	-	8,739	8,739	8,739
		240	MEDICAL	274,292	271,433	261,723	-	-	295,679	295,679	295,679
		241	VISION	21,558	19,750	19,551	-	-	20,123	20,123	20,123
		243	DENTAL	62,457	61,886	62,600	-	-	64,316	64,316	64,316
		245	LIFE INSURANCE	317	317	504	-	-	767	767	767
		290	OTHER BENEFIT COSTS	-	-	900	-	-	900	900	900
		322	REPAIR & MAINT SERVICE	58,080	50,576	62,000	-	-	62,000	62,000	62,000
		324	RENTALS	57,691	62,443	60,680	-	-	59,000	59,000	59,000
		341	IN-DIST TRAVEL	2,933	14,692	8,500	-	-	7,750	7,750	7,750
		342	OUT-DIST TRAVEL	2,267	359	1,500	-	-	500	500	500
353	POSTAGE	1,393	1,648	250	-	-	1,750	1,750	1,750		
355	PRINTING BINDING	588	-	-	-	-	-	-	-		

Functions by Account Code

July 1, 2026 to June 30, 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	FTE 2025-2026	FTE 2026-2027	Proposed 2026-2027	Approved 2026-2027	Adopted 2026-2027
275	3100	380	NON-INSTR PROF/TECH	10,700	13,285	11,500	-	-	12,000	12,000	12,000
		386	DATA PROCESSING SRVS	6,537	7,072	6,750	-	-	7,000	7,000	7,000
		390	OTH GEN PROF TECH SRVS	475	475	1,000	-	-	500	500	500
		392	OTHR SERVICES - PHOTOCOPY	17	-	150	-	-	-	-	-
		410	CONSUMABLE SUPPLIES	114,993	143,449	103,000	-	-	101,750	101,750	101,750
		413	FOOD SUPPLIES	1,798	1,387	2,500	-	-	1,200	1,200	1,200
		414	DONATED COMMODITIES	289,710	355,806	333,219	-	-	371,632	371,632	371,632
		417	TIRES	850	-	-	-	-	-	-	-
		419	FUEL - TRANSPORTATION	5,709	4,383	4,000	-	-	3,500	3,500	3,500
		450	FOOD (FOOD SERV ONLY)	2,123,160	2,203,727	2,322,000	-	-	2,042,500	2,042,500	2,042,500
		451	CATERING FOOD SUPPLIES	1,184	72	-	-	-	-	-	-
		460	NONCONSUM ITEMS	27,751	16,855	10,000	-	-	10,000	10,000	10,000
		470	COMPUTER SOFTWR	3,295	-	3,750	-	-	750	750	750
		480	COMPUTER HDW	17,604	-	2,000	-	-	1,500	1,500	1,500
		520	BLDG ACQUISITION/IMPRVMT	325	-	-	-	-	10,000	10,000	10,000
		541	INITIAL ADDTL EQUIP	-	-	-	-	-	3,000	3,000	3,000
		542	REPLACEMENT EQUIP	110,790	-	40,000	-	-	40,000	40,000	40,000
	630	UNRECOVERABLE BAD DEBT	-	2,473	-	-	-	-	-	-	
	640	DUES AND FEES	1,310	4,638	4,500	-	-	4,500	4,500	4,500	
	Total Function 3100				5,631,779	5,891,178	6,126,489	55.4	54.3	6,202,856	6,202,856
7000	820	RESERVED FOR NEXT YEAR	-439,638	102,047	-	-	-	-	-	-	
Total Function 7000				-439,638	102,047	-	-	-	-	-	-
Total Fund 275				5,192,141	5,993,225	6,126,489	55.4	54.3	6,202,856	6,202,856	6,202,856

FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2026 - 2027 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, 2026 to June 30, 2027
Fund 276**

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
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

July 1, 2026 to June 30, 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	FTE 2025-2026	FTE 2026-2027	Proposed 2026-2027	Approved 2026-2027	Adopted 2026-2027
276	1131	410	CONSUMABLE SUPPLIES	-	-	6,234	-	-	6,234	6,234	6,234
		460	NONCONSUM ITEMS	-	-	20,000	-	-	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	-	-	-	-	-	-
	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

2026 - 2027 Budget

278 Miscellaneous Grants

Fund Description:

Miscellaneous School Grants.

Special Notes:

**Revenue Budget
July 1, 2026 to June 30, 2027
Fund 278**

1000 - Revenue from Local Sources

Fund	Rev Acct	Rev Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
278	R1920	CONTR/DON PRIVATE SOURCES	104,802	78,479	90,749	20,000	20,000	20,000
	R1990	MISCELLANEOUS	-	750	-	-	-	-

3000 - Revenue From State Sources

Fund	Rev Acct	Rev Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
278	R3299	RESTR GRANTS OTHER	10,000	-	-	-	-	-
	R3990	MISC STATE FUNDS	-	8,500	-	-	-	-

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
278	R5400	RESOURCES BEG FUND BAL	94,696	113,422	81,360	146,233	146,233	146,233
278			209,498	201,151	172,109	166,233	166,233	166,233

Functions by Account Code

July 1, 2026 to June 30, 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	FTE 2025-2026	FTE 2026-2027	Proposed 2026-2027	Approved 2026-2027	Adopted 2026-2027	
278	1111	343	STUDENT OUT-DIST-TRVL	130	-	-	-	-	-	-	-	
		410	CONSUMABLE SUPPLIES	7,714	1,313	13,558	-	-	37,536	37,536	37,536	
		413	FOOD SUPPLIES	997	-	-	-	-	-	-	-	
		430	LIBRARY BOOKS	-	-	5,000	-	-	-	-	-	
		460	NONCONSUM ITEMS	2,669	-	130	-	-	190	190	190	
		541	INITIAL ADDTL EQUIP	-	7,633	-	-	-	-	-	-	
	Total Function 1111				11,509	8,947	18,688	-	-	37,726	37,726	37,726
	1121	324	RENTALS	77	-	-	-	-	-	-	-	
		341	IN-DIST TRAVEL	438	-	-	-	-	-	-	-	
		343	STUDENT OUT-DIST-TRVL	120	-	-	-	-	-	-	-	
		410	CONSUMABLE SUPPLIES	39	-	7,260	-	-	6,432	6,432	6,432	
		413	FOOD SUPPLIES	90	-	-	-	-	-	-	-	
		460	NONCONSUM ITEMS	613	442	1,581	-	-	1,581	1,581	1,581	
	Total Function 1121				1,377	442	8,840	-	-	8,013	8,013	8,013
	1131	112	CLASS SALARIES	2,621	-	-	-	-	-	-	-	
		140	STIPEND-ADVISORS	-	2,033	-	-	-	-	-	-	
		149	STIPEND-SMILE	-	4,666	-	-	-	-	-	-	
		210	PERS DISTRICT T1/T2	-	567	-	-	-	-	-	-	
		212	PERS PICKUP 6%	156	402	-	-	-	-	-	-	
		216	PERS DISTRICT OPSPR	649	1,168	-	-	-	-	-	-	
		220	SOC SEC ADMIN	194	512	-	-	-	-	-	-	
		231	WRKRS COMP	64	22	-	-	-	-	-	-	
		232	UNEMPLOY COMP	8	7	-	-	-	-	-	-	
		233	PAID FAMILY MED LEAVE INS	10	27	-	-	-	-	-	-	
		310	INST/PROF/TECH SERVICES	2,200	-	4,120	-	-	4,120	4,120	4,120	
		342	OUT-DIST TRAVEL	-	3,322	-	-	-	-	-	-	
		343	STUDENT OUT-DIST-TRVL	7,094	1,128	1,000	-	-	-	-	-	
		410	CONSUMABLE SUPPLIES	17,567	5,571	40,820	-	-	62,607	62,607	62,607	
	413	FOOD SUPPLIES	1,080	231	397	-	-	2,624	2,624	2,624		
	460	NONCONSUM ITEMS	8,001	84,056	16,649	-	-	6,066	6,066	6,066		

Functions by Account Code

July 1, 2026 to June 30, 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	FTE 2025-2026	FTE 2026-2027	Proposed 2026-2027	Approved 2026-2027	Adopted 2026-2027	
278	1131	480	COMPUTER HDW	2,175	-	-	-	-	-	-	-	
		520	BLDG ACQUISITION/IMPRVMT	6,904	-	-	-	-	-	-	-	
		540	DEPRECIABLE EQUIPMENT	3,618	4,670	40,000	-	-	2,249	2,249	2,249	
		640	DUES AND FEES	385	-	-	-	-	-	-	-	
	Total Function 1131				52,726	108,380	102,985	-	-	77,667	77,667	77,667
	1132	324	RENTALS	-	280	-	-	-	-	-	-	-
		343	STUDENT OUT-DIST-TRVL	4,575	-	3,849	-	-	-	-	-	-
		410	CONSUMABLE SUPPLIES	4,303	1,309	-	-	-	-	-	-	-
		460	NONCONSUM ITEMS	870	-	-	-	-	-	-	-	-
		640	DUES AND FEES	135	-	-	-	-	-	-	-	-
	Total Function 1132				9,883	1,589	3,849	-	-	-	-	-
	1283	413	FOOD SUPPLIES	-	433	1,067	-	-	1,265	1,265	1,265	
	Total Function 1283				-	433	1,067	-	-	1,265	1,265	1,265
	2110	410	CONSUMABLE SUPPLIES	-	-	177	-	-	177	177	177	
	Total Function 2110				-	-	177	-	-	177	177	177
	2220	430	LIBRARY BOOKS	-	-	134	-	-	4,171	4,171	4,171	
		460	NONCONSUM ITEMS	-	-	-	-	-	847	847	847	
	Total Function 2220				-	-	134	-	-	5,018	5,018	5,018
	2240	342	OUT-DIST TRAVEL	-	-	787	-	-	787	787	787	
	Total Function 2240				-	-	787	-	-	787	787	787
	2543	410	CONSUMABLE SUPPLIES	9,381	-	-	-	-	-	-	-	
		530	GROUNDS IMPROVEMENT	11,200	-	32,919	-	-	32,919	32,919	32,919	
	Total Function 2543				20,581	-	32,919	-	-	32,919	32,919	32,919
	3100	410	CONSUMABLE SUPPLIES	-	-	2,500	-	-	2,500	2,500	2,500	
		460	NONCONSUM ITEMS	-	-	162	-	-	162	162	162	
	Total Function 3100				-	-	2,662	-	-	2,662	2,662	2,662
	7000	820	RESERVED FOR NEXT YEAR	113,422	81,359	-	-	-	-	-	-	
Total Function 7000				113,422	81,359	-	-	-	-	-	-	
Total Fund 278				209,498	201,151	172,109	-	-	166,233	166,233	166,233	

FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2026 - 2027 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, 2026 to June 30, 2027
Fund 280**

1000 - Revenue from Local Sources

Fund	Rev Acct	Rev Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
280	R1700	EXTRACURRICULAR ACTIVITIE	998,257	1,029,314	1,406,525	726,370	726,370	726,370

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
280	R5400	RESOURCES BEG FUND BAL	1,142,341	1,198,432	1,212,601	1,798,806	1,798,806	1,798,806
280			2,140,598	2,227,746	2,619,126	2,525,176	2,525,176	2,525,176

Functions by Account Code

July 1, 2026 to June 30, 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	FTE 2025-2026	FTE 2026-2027	Proposed 2026-2027	Approved 2026-2027	Adopted 2026-2027
280	1111	410	CONSUMABLE SUPPLIES	105,431	105,826	803,951	-	-	830,858	830,858	830,858
	Total Function 1111			105,431	105,826	803,951	-	-	830,858	830,858	830,858
	1121	410	CONSUMABLE SUPPLIES	79,727	76,684	157,529	-	-	160,105	160,105	160,105
	Total Function 1121			79,727	76,684	157,529	-	-	160,105	160,105	160,105
	1131	410	CONSUMABLE SUPPLIES	757,008	832,635	1,657,647	-	-	1,534,213	1,534,213	1,534,213
	Total Function 1131			757,008	832,635	1,657,647	-	-	1,534,213	1,534,213	1,534,213
	7000	820	RESERVED FOR NEXT YEAR	1,198,432	1,212,601	-	-	-	-	-	-
	Total Function 7000			1,198,432	1,212,601	-	-	-	-	-	-
Total Fund 280				2,140,598	2,227,746	2,619,126	-	-	2,525,176	2,525,176	2,525,176

FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2026 - 2027 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, 2026 to June 30, 2027
Fund 281

1000 - Revenue from Local Sources

Fund	Rev Acct	Rev Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
281	R1700	EXTRACURRICULAR ACTIVITIE	385,020	528,774	470,000	1,109,487	1,109,487	1,109,487

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
281	R5400	RESOURCES BEG FUND BAL	288,239	309,553	334,887	469,061	469,061	469,061
281			673,259	838,327	804,887	1,578,548	1,578,548	1,578,548

Functions by Account Code

July 1, 2026 to June 30, 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	FTE 2025-2026	FTE 2026-2027	Proposed 2026-2027	Approved 2026-2027	Adopted 2026-2027	
281	1122	410	CONSUMABLE SUPPLIES	-	-	904	-	-	2,971	2,971	2,971	
	Total Function 1122			-	-	904	-	-	2,971	2,971	2,971	
	1132	410	CONSUMABLE SUPPLIES	363,706	503,440	803,983	-	-	1,575,578	1,575,578	1,575,578	
	Total Function 1132			363,706	503,440	803,983	-	-	1,575,578	1,575,578	1,575,578	
	7000	820	RESERVED FOR NEXT YEAR	309,553	334,887	-	-	-	-	-	-	
	Total Function 7000			309,553	334,887	-	-	-	-	-	-	
	Total Fund 281				673,259	838,327	804,887	-	-	1,578,548	1,578,548	1,578,548

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2026 - 2027 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, 2026 to June 30, 2027
Fund 282**

3000 - Revenue From State Sources

Fund	Rev Acct	Rev Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
282	R3299	RESTR GRANTS OTHER	50,516	3,159	32,368	13,508	13,508	13,508
282			50,516	3,159	32,368	13,508	13,508	13,508

Functions by Account Code

July 1, 2026 to June 30, 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	FTE 2025-2026	FTE 2026-2027	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
282	3100	410	CONSUMABLE SUPPLIES	436	-	-	-	-	-	-	-
		460	NONCONSUM ITEMS	37,448	3,159	32,368	-	-	13,508	13,508	13,508
		520	BLDG ACQUISITION/IMPRVMT	12,632	-	-	-	-	-	-	-
		Total Function 3100		50,516	3,159	32,368	-	-	13,508	13,508	13,508
Total Fund 282				50,516	3,159	32,368	-	-	13,508	13,508	13,508

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2026 - 2027 Budget

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

Fund Description:

Student Success Act for Gilchrist Elementary summer program.

Special Notes:

History Only

**Revenue Budget
July 1, 2026 to June 30, 2027
Fund 283**

3000 - Revenue From State Sources

Fund	Rev Acct	Rev Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
283	R3299	RESTR GRANTS OTHER	72,444	70,405	-	-	-	-

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
283	R5400	RESOURCES BEG FUND BAL	0	-	-	-	-	-
283			72,444	70,405	-	-	-	-

Functions by Account Code

July 1, 2026 to June 30, 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	FTE 2025-2026	FTE 2026-2027	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027		
283	1410	119	SUMMER EMPLOYEES	7,371	25,983	-	-	-	-	-	-		
		210	PERS DISTRICT T1/T2	303	-	-	-	-	-	-	-		
		212	PERS PICKUP 6%	442	1,559	-	-	-	-	-	-		
		216	PERS DISTRICT OPSPR	1,572	6,504	-	-	-	-	-	-		
		220	SOC SEC ADMIN	564	1,988	-	-	-	-	-	-		
		231	WRKRS COMP	28	89	-	-	-	-	-	-		
		232	UNEMPLOY COMP	22	78	-	-	-	-	-	-		
		233	PAID FAMILY MED LEAVE INS	-	104	-	-	-	-	-	-	-	
		410	CONSUMABLE SUPPLIES	4,187	9,602	-	-	-	-	-	-		
		413	FOOD SUPPLIES	-	84	-	-	-	-	-	-		
		460	NONCONSUM ITEMS	4,277	9,454	-	-	-	-	-	-		
		470	COMPUTER SOFTWR	482	-	-	-	-	-	-	-		
		Total Function 1410				19,249	55,444	-	-	-	-	-	-
		1420	410	CONSUMABLE SUPPLIES	52,808	14,962	-	-	-	-	-	-	
Total Function 1420				52,808	14,962	-	-	-	-	-	-		
2520	690	GRANT INDIRECT CHG	387	-	-	-	-	-	-	-			
Total Function 2520				387	-	-	-	-	-	-	-		
7000	820	RESERVED FOR NEXT YEAR	0	-	-	-	-	-	-	-			
Total Function 7000				0	-	-	-	-	-	-	-		
Total Fund 283				72,444	70,405	0	-	-	0	0	0		

FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2026 - 2027 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, 2026 to June 30, 2027
Fund 284

1000 - Revenue from Local Sources

Fund	Rev Acct	Rev Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
284	R1920	CONTR/DON PRIVATE SOURCES	10,000	-	-	-	-	-

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
284	R5400	RESOURCES BEG FUND BAL	60,727	52,964	47,007	47,007	47,007	47,007
284			70,727	52,964	47,007	47,007	47,007	47,007

Functions by Account Code

July 1, 2026 to June 30, 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	FTE 2025-2026	FTE 2026-2027	Proposed 2026-2027	Approved 2026-2027	Adopted 2026-2027	
284	1111	341	IN-DIST TRAVEL	4,202	-	-	-	-	-	-	-	
		410	CONSUMABLE SUPPLIES	1,037	-	-	-	-	-	-	-	
		460	NONCONSUM ITEMS	112	-	-	-	-	-	-	-	
	Total Function 1111				5,350	-	-	-	-	-	-	
	1121	342	OUT-DIST TRAVEL	-1	-	2,500	-	-	2,500	2,500	2,500	
		343	STUDENT OUT-DIST-TRVL	-	-	2,507	-	-	2,507	2,507	2,507	
		410	CONSUMABLE SUPPLIES	-	394	10,000	-	-	10,000	10,000	10,000	
		413	FOOD SUPPLIES	-	-	1,000	-	-	1,000	1,000	1,000	
		460	NONCONSUM ITEMS	131	699	2,500	-	-	2,500	2,500	2,500	
	Total Function 1121				130	1,093	18,507	-	-	18,507	18,507	18,507
	1131	324	RENTALS	500	-	-	-	-	-	-	-	
		342	OUT-DIST TRAVEL	3,724	-	2,500	-	-	2,500	2,500	2,500	
		410	CONSUMABLE SUPPLIES	4,907	3,198	10,000	-	-	10,000	10,000	10,000	
		413	FOOD SUPPLIES	815	-	-	-	-	-	-	-	
		460	NONCONSUM ITEMS	-	371	2,500	-	-	2,500	2,500	2,500	
	Total Function 1131				9,946	3,569	15,000	-	-	15,000	15,000	15,000
	1132	324	RENTALS	900	775	1,000	-	-	1,000	1,000	1,000	
		343	STUDENT OUT-DIST-TRVL	1,436	-	2,500	-	-	2,500	2,500	2,500	
		410	CONSUMABLE SUPPLIES	-	-	10,000	-	-	10,000	10,000	10,000	
	Total Function 1132				2,336	775	13,500	-	-	13,500	13,500	13,500
	2410	480	COMPUTER HDW	-	520	-	-	-	-	-	-	
	Total Function 2410				-	520	-	-	-	-	-	-
	7000	820	RESERVED FOR NEXT YEAR	52,964	47,007	-	-	-	-	-	-	
	Total Function 7000				52,964	47,007	-	-	-	-	-	-
	Total Fund 284				70,727	52,964	47,007	-	-	47,007	47,007	47,007

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2026 - 2027 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, 2026 to June 30, 2027
Fund 285**

1000 - Revenue from Local Sources

Fund	Rev Acct	Rev Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
285	R1510	INTEREST ON INVESTMENTS	12,574	12,893	12,500	-	-	-
	R1920	CONTR/DON PRIVATE SOURCES	231,099	261,081	273,974	264,860	264,860	264,860

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
285	R5400	RESOURCES BEG FUND BAL	181,912	181,912	-	263,492	263,492	263,492
285			425,585	455,886	286,474	528,352	528,352	528,352

Functions by Account Code

July 1, 2026 to June 30, 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	FTE 2025-2026	FTE 2026-2027	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
285	5200	710	TRANSFERS OUT	243,674	181,911	286,474	-	-	528,352	528,352	528,352
	Total Function 5200			243,674	181,911	286,474	-	-	528,352	528,352	528,352
	7000	820	RESERVED FOR NEXT YEAR	181,911	273,975	-	-	-	-	-	-
	Total Function 7000			181,911	273,975	-	-	-	-	-	-
Total Fund 285				425,585	455,886	286,474	-	-	528,352	528,352	528,352

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2026 - 2027 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, 2026 to June 30, 2027
Fund 286**

1000 - Revenue from Local Sources

Fund	Rev Acct	Rev Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	Proposed 2026-2027	Approved 2026-2027	Adopted 2026-2027
286	R1130	CONSTRUCTION EXCISE TAX	380,154	327,090	300,000	330,000	330,000	330,000
	R1190	PNLTY/INT ON TAXES	992	-	5,000	-	-	-
	R1510	INTEREST ON INVESTMENTS	67,001	48,973	50,500	-	-	-

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	Proposed 2026-2027	Approved 2026-2027	Adopted 2026-2027
286	R5400	RESOURCES BEG FUND BAL	1,893,641	1,548,041	866,739	962,000	962,000	962,000
286			2,341,789	1,924,104	1,222,239	1,292,000	1,292,000	1,292,000

Functions by Account Code

July 1, 2026 to June 30, 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	FTE 2025-2026	FTE 2026-2027	Proposed 2026-2027	Approved 2026-2027	Adopted 2026-2027
286	2520	640	DUES AND FEES	33,285	19,226	10,000	-	-	10,000	10,000	10,000
			Total Function 2520	33,285	19,226	10,000	-	-	10,000	10,000	10,000
	4150	112	CLASS SALARIES	68,134	193,020	-	-	-	-	-	-
		212	PERS PICKUP 6%	4,063	11,544	-	-	-	-	-	-
		216	PERS DISTRICT OPSPR	16,949	48,159	-	-	-	-	-	-
		220	SOC SEC ADMIN	5,153	14,655	-	-	-	-	-	-
		231	WRKRS COMP	2,714	6,996	-	-	-	-	-	-
		232	UNEMPLOY COMP	226	359	-	-	-	-	-	-
		233	PAID FAMILY MED LEAVE INS	272	772	-	-	-	-	-	-
		359	OTHR COMMUNICATION SERV	-	2,408	-	-	-	-	-	-
		383	ARCH/ENG SERVICES	20,777	1,124	25,000	-	-	-	-	-
		410	CONSUMABLE SUPPLIES	-	6,861	-	-	-	-	-	-
		460	NONCONSUM ITEMS	-	38,958	-	-	-	-	-	-
		480	COMPUTER HDW	-	6,700	-	-	-	-	-	-
		520	BLDG ACQUISITION/IMPRVMT	641,716	688,352	1,186,739	-	-	1,282,000	1,282,000	1,282,000
		540	DEPRECIABLE EQUIPMENT	-	17,788	-	-	-	-	-	-
		620	INTEREST	459	-	500	-	-	-	-	-
		621	INTEREST (EXCEPT BUS)	-	442	-	-	-	-	-	-
			Total Function 4150	760,463	1,038,139	1,212,239	-	-	1,282,000	1,282,000	1,282,000
	7000	820	RESERVED FOR NEXT YEAR	1,548,041	866,739	-	-	-	-	-	-
			Total Function 7000	1,548,041	866,739	-	-	-	-	-	-
Total Fund 286				2,341,789	1,924,104	1,222,239	-	-	1,292,000	1,292,000	1,292,000

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2026 - 2027 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, 2026 to June 30, 2027
Fund 287

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
287	R5400	RESOURCES BEG FUND BAL	3,877	3,877	3,877	3,877	3,877	3,877
287			3,877	3,877	3,877	3,877	3,877	3,877

Functions by Account Code

July 1, 2026 to June 30, 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	FTE 2025-2026	FTE 2026-2027	Proposed 2026-2027	Approved 2026-2027	Adopted 2026-2027
287	1121	410	CONSUMABLE SUPPLIES	-	-	1,938	-	-	1,938	1,938	1,938
		413	FOOD SUPPLIES	-	-	1,939	-	-	1,939	1,939	1,939
	Total Function 1121			-	-	3,877	-	-	3,877	3,877	3,877
	7000	820	RESERVED FOR NEXT YEAR	3,877	3,877	-	-	-	-	-	-
	Total Function 7000			3,877	3,877	-	-	-	-	-	-
Total Fund 287				3,877	3,877	3,877	-	-	3,877	3,877	3,877

FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2026 - 2027 Budget

288 Bonanza Elementary SSA Summer Grant (History Only)

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:

History Only

**Revenue Budget
July 1, 2026 to June 30, 2027
Fund 288**

3000 - Revenue From State Sources

Fund	Rev Acct	Rev Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
288	R3299	RESTR GRANTS OTHER	91,481	84,801	-	-	-	-
288			91,481	84,801	-	-	-	-

Functions by Account Code

July 1, 2026 to June 30, 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	FTE 2025-2026	FTE 2026-2027	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
288	1410	119	SUMMER EMPLOYEES	42,629	43,499	-	-	-	-	-	-
		212	PERS PICKUP 6%	2,557	2,610	-	-	-	-	-	-
		216	PERS DISTRICT OPSPR	10,668	10,888	-	-	-	-	-	-
		220	SOC SEC ADMIN	3,260	3,328	-	-	-	-	-	-
		231	WRKRS COMP	155	149	-	-	-	-	-	-
		232	UNEMPLOY COMP	126	129	-	-	-	-	-	-
		233	PAID FAMILY MED LEAVE INS	2	174	-	-	-	-	-	-
		410	CONSUMABLE SUPPLIES	13,769	14,555	-	-	-	-	-	-
		413	FOOD SUPPLIES	3,802	1,942	-	-	-	-	-	-
		460	NONCONSUM ITEMS	11,780	5,822	-	-	-	-	-	-
	Total Function 1410			88,747	83,096	-	-	-	-	-	-
	1420	410	CONSUMABLE SUPPLIES	-	1,705	-	-	-	-	-	-
	Total Function 1420			-	1,705	-	-	-	-	-	-
	2520	690	GRANT INDIRECT CHG	2,734	-	-	-	-	-	-	-
Total Function 2520			2,734	-	-	-	-	-	-	-	
Total Fund 288			91,481	84,801	0	-	-	0	0	0	

FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2026 - 2027 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, 2026 to June 30, 2027
Fund 291

1000 - Revenue from Local Sources

Fund	Rev Acct	Rev Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
291	R1510	INTEREST ON INVESTMENTS	114	67	60	60	60	60

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
291	R5400	RESOURCES BEG FUND BAL	4,157	1,557	1,624	1,681	1,681	1,681
291			4,271	1,624	1,684	1,741	1,741	1,741

Functions by Account Code

July 1, 2026 to June 30, 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	FTE 2025-2026	FTE 2026-2027	Proposed 2026-2027	Approved 2026-2027	Adopted 2026-2027
291	1111	410	CONSUMABLE SUPPLIES	1,857	-	561	-	-	580	580	580
Total Function 1111				1,857	-	561	-	-	580	580	580
	1121	410	CONSUMABLE SUPPLIES	428	-	561	-	-	580	580	580
Total Function 1121				428	-	561	-	-	580	580	580
	1131	410	CONSUMABLE SUPPLIES	428	-	562	-	-	581	581	581
Total Function 1131				428	-	562	-	-	581	581	581
	7000	820	RESERVED FOR NEXT YEAR	1,557	1,624	-	-	-	-	-	-
Total Function 7000				1,557	1,624	-	-	-	-	-	-
Total Fund 291				4,271	1,624	1,684	-	-	1,741	1,741	1,741

FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2026 - 2027 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, 2026 to June 30, 2027
Fund 292

3000 - Revenue From State Sources

Fund	Rev Acct	Rev Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
292	R3990	MISC STATE FUNDS	447,444	447,444	423,439	423,440	423,440	423,440

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
292	R5400	RESOURCES BEG FUND BAL	504,416	447,444	624,176	624,176	624,176	624,176
292			951,860	894,888	1,047,615	1,047,616	1,047,616	1,047,616

Functions by Account Code

July 1, 2026 to June 30, 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	FTE 2025-2026	FTE 2026-2027	Proposed 2026-2027	Approved 2026-2027	Adopted 2026-2027	
292	1283	111	LIC SALARIES	109,759	114,963	124,963	1.6	1.6	130,396	130,396	130,396	
		133	STIPEND-TOP OF SCALE	480	480	480	-	-	480	480	480	
		190	OTHER SALARIES	-	-	-	-	-	1,141	1,141	1,141	
		210	PERS DISTRICT T1/T2	13,269	13,663	14,643	-	-	15,308	15,308	15,308	
		212	PERS PICKUP 6%	6,602	6,927	7,527	-	-	7,921	7,921	7,921	
		216	PERS DISTRICT OPSPR	15,624	16,625	18,179	-	-	19,223	19,223	19,223	
		220	SOC SEC ADMIN	7,789	8,162	8,829	-	-	10,063	10,063	10,063	
		231	WRKRS COMP	403	387	445	-	-	480	480	480	
		232	UNEMPLOY COMP	364	186	122	-	-	132	132	132	
		233	PAID FAMILY MED LEAVE INS	441	462	502	-	-	528	528	528	
		240	MEDICAL	20,499	21,146	25,398	-	-	27,215	27,215	27,215	
		241	VISION	1,142	1,127	913	-	-	940	940	940	
		242	DISABILITY	253	261	275	-	-	275	275	275	
		243	DENTAL	3,547	3,651	3,056	-	-	3,148	3,148	3,148	
		390	OTH GEN PROF TECH SRVS	245,635	-	158,809	-	-	-	-	-	
		410	CONSUMABLE SUPPLIES	-	-	296,631	-	-	-	-	-	
		460	NONCONSUM ITEMS	-	-	296,631	-	-	-	-	-	
	Total Function 1283				425,806	188,039	957,402	1.6	1.6	217,250	217,250	217,250
	2410	1283	112	CLASS SALARIES	37,841	40,271	45,077	1.0	1.0	46,411	46,411	46,411
			190	OTHER SALARIES	-	-	-	-	-	903	903	903
			212	PERS PICKUP 6%	2,270	2,409	2,705	-	-	2,839	2,839	2,839
			216	PERS DISTRICT OPSPR	9,472	10,049	11,197	-	-	11,753	11,753	11,753
			220	SOC SEC ADMIN	2,841	2,996	3,353	-	-	3,620	3,620	3,620
231			WRKRS COMP	147	144	168	-	-	177	177	177	
232			UNEMPLOY COMP	126	74	45	-	-	47	47	47	
233			PAID FAMILY MED LEAVE INS	139	161	180	-	-	189	189	189	
240			MEDICAL	22,661	23,403	24,248	-	-	25,050	25,050	25,050	
241			VISION	548	528	526	-	-	542	542	542	
243	DENTAL	2,566	2,638	2,713	-	-	2,801	2,801	2,801			

Functions by Account Code

July 1, 2026 to June 30, 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	FTE 2025-2026	FTE 2026-2027	Proposed 2026-2027	Approved 2026-2027	Adopted 2026-2027
292	Total Function 2410			78,611	82,673	90,213	1.0	1.0	94,331	94,331	94,331
	7000	820	RESERVED FOR NEXT YEAR	447,444	624,176	-	-	-	736,034	736,034	736,034
	Total Function 7000			447,444	624,176	-	-	-	736,034	736,034	736,034
Total Fund 292				951,860	894,888	1,047,615	2.6	2.6	1,047,616	1,047,616	1,047,616

FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2026 - 2027 Budget

293 Southern Oregon ESD – Autism Grant

Fund Description:

Partial funding for an Autism Specialist.

Special Notes:

**Revenue Budget
July 1, 2026 to June 30, 2027
Fund 293**

1000 - Revenue from Local Sources

Fund	Rev Acct	Rev Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
293	R1940	SVCS OTH LOCAL EDUCA AGEN	-	-	77,000	-	-	-

3000 - Revenue From State Sources

Fund	Rev Acct	Rev Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
293	R3299	RESTR GRANTS OTHER	60,280	57,280	-	-	-	-

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
293	R4500	RESTR REV FED GOV TO STAT	-	-	-	92,541	92,541	92,541

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
293	R5400	RESOURCES BEG FUND BAL	0	-	-	-	-	-
293			60,280	57,280	77,000	92,541	92,541	92,541

Functions by Account Code

July 1, 2026 to June 30, 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	FTE 2025-2026	FTE 2026-2027	Proposed 2026-2027	Approved 2026-2027	Adopted 2026-2027
293	2190	111	LIC SALARIES	34,412	35,523	36,944	0.4	0.5	56,834	56,834	56,834
		133	STIPEND-TOP OF SCALE	-	592	592	-	-	-	-	-
		135	STIPEND-SPECIAL ED	3,876	-	-	-	-	-	-	-
		190	OTHER SALARIES	-	-	-	-	-	1,901	1,901	1,901
		210	PERS DISTRICT T1/T2	10,722	10,117	11,203	-	-	16,458	16,458	16,458
		212	PERS PICKUP 6%	2,308	2,178	2,263	-	-	3,524	3,524	3,524
		220	SOC SEC ADMIN	2,823	2,666	2,886	-	-	4,433	4,433	4,433
		231	WRKRS COMP	138	120	136	-	-	208	208	208
		232	UNEMPLOY COMP	131	60	38	-	-	59	59	59
		233	PAID FAMILY MED LEAVE INS	154	145	151	-	-	235	235	235
		240	MEDICAL	4,870	5,024	5,124	-	-	7,860	7,860	7,860
		241	VISION	185	184	188	-	-	277	277	277
		242	DISABILITY	80	81	81	-	-	122	122	122
		243	DENTAL	395	406	414	-	-	631	631	631
		290	OTHER BENEFIT COSTS	185	185	185	-	-	-	-	-
		410	CONSUMABLE SUPPLIES	-	-	16,796	-	-	-	-	-
		Total Function 2190				60,280	57,280	77,000	0.4	0.5	92,541
7000	820	RESERVED FOR NEXT YEAR	-	0	-	-	-	-	-	-	
Total Function 7000				-	0	-	-	-	-	-	-
Total Fund 293				60,280	57,280	77,000	0.4	0.5	92,541	92,541	92,541

FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2026 - 2027 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, 2026 to June 30, 2027
Fund 294**

3000 - Revenue From State Sources

Fund	Rev Acct	Rev Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
294	R3299	RESTR GRANTS OTHER	180,418	222,968	301,500	301,000	301,000	301,000
294			180,418	222,968	301,500	301,000	301,000	301,000

Functions by Account Code

July 1, 2026 to June 30, 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	FTE 2025-2026	FTE 2026-2027	Proposed 2026-2027	Approved 2026-2027	Adopted 2026-2027
294	1111	342	OUT-DIST TRAVEL	-	118	-	-	-	-	-	-
		343	STUDENT OUT-DIST-TRVL	57	-	-	-	-	-	-	-
		410	CONSUMABLE SUPPLIES	-	5,207	-	-	-	-	-	-
		413	FOOD SUPPLIES	-	238	-	-	-	-	-	-
		460	NONCONSUM ITEMS	-	2,035	-	-	-	-	-	-
		470	COMPUTER SOFTWR	-	252	-	-	-	-	-	-
		Total Function 1111			57	7,849	-	-	-	-	-
	1140	112	CLASS SALARIES	74,928	87,806	96,996	2.8	2.8	101,924	101,924	101,924
		119	SUMMER EMPLOYEES	1,801	1,587	3,801	-	-	-	-	-
		122	SUB CLASSIFIED	2,370	785	3,000	-	-	-	-	-
		130	OVERTIME SALARY	431	819	-	-	-	-	-	-
		132	STIPEND-REMOTE LOCATION	-	6,000	6,000	-	-	6,000	6,000	6,000
		137	EXTRA DUTY/HOURLY	2,463	2,420	5,000	-	-	-	-	-
		142	STIPEND-HEAD TEACHER	3,876	3,993	-	-	-	4,360	4,360	4,360
		150	NEW HIRE LONGEVITY STIPEN	2,000	-	-	-	-	-	-	-
		153	HOUSING STIPEND	-	9,000	9,000	-	-	9,000	9,000	9,000
		190	OTHER SALARIES	-	-	-	-	-	2,128	2,128	2,128
		210	PERS DISTRICT T1/T2	4,260	-	-	-	-	-	-	-
		212	PERS PICKUP 6%	4,219	6,666	7,425	-	-	7,405	7,405	7,405
		216	PERS DISTRICT OPSPR	13,772	27,808	30,741	-	-	30,655	30,655	30,655
		220	SOC SEC ADMIN	6,718	8,507	9,565	-	-	9,441	9,441	9,441
		231	WRKRS COMP	342	395	468	-	-	505	505	505
		232	UNEMPLOY COMP	299	204	126	-	-	123	123	123
		233	PAID FAMILY MED LEAVE INS	340	450	505	-	-	494	494	494
		240	MEDICAL	14,583	13,915	14,433	-	-	14,866	14,866	14,866
		241	VISION	1,286	1,387	1,963	-	-	2,022	2,022	2,022
243	DENTAL	1,652	2,930	4,654	-	-	4,794	4,794	4,794		
341	IN-DIST TRAVEL	966	132	250	-	-	250	250	250		
342	OUT-DIST TRAVEL	841	165	2,500	-	-	750	750	750		
343	STUDENT OUT-DIST-TRVL	-	609	24,049	-	-	1,500	1,500	1,500		

Functions by Account Code

July 1, 2026 to June 30, 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	FTE 2025-2026	FTE 2026-2027	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027	
294	1140	410	CONSUMABLE SUPPLIES	5,043	13,685	31,944	-	-	33,134	33,134	33,134	
		413	FOOD SUPPLIES	119	-	3,500	-	-	5,000	5,000	5,000	
		460	NONCONSUM ITEMS	9,527	17,193	28,909	-	-	-	-	-	
		470	COMPUTER SOFTWR	-	-	5,000	-	-	-	-	-	
		540	DEPRECIABLE EQUIPMENT	21,445	-	-	-	-	55,000	55,000	55,000	
		640	DUES AND FEES	498	125	-	-	-	-	-	-	
	Total Function 1140				173,780	206,580	289,832	2.8	2.8	289,351	289,351	289,351
	2520	690	GRANT INDIRECT CHG	6,581	8,204	11,668	-	-	11,649	11,649	11,649	
	Total Function 2520				6,581	8,204	11,668	-	-	11,649	11,649	11,649
	2550	136	EXTRA BUS TRIPS	-	219	-	-	-	-	-	-	
		148	TAXABLE MEALS	-	15	-	-	-	-	-	-	
		212	PERS PICKUP 6%	-	14	-	-	-	-	-	-	
		216	PERS DISTRICT OPSPR	-	59	-	-	-	-	-	-	
		220	SOC SEC ADMIN	-	18	-	-	-	-	-	-	
		231	WRKRS COMP	-	9	-	-	-	-	-	-	
		232	UNEMPLOY COMP	-	1	-	-	-	-	-	-	
		233	PAID FAMILY MED LEAVE INS	-	1	-	-	-	-	-	-	
	Total Function 2550				-	335	-	-	-	-	-	-
	Total Fund 294				180,418	222,968	301,500	2.8	2.8	301,000	301,000	301,000

FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2026 - 2027 Budget

295 Local Food for Schools (History Only)

Fund Description:

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

Special Notes:

History Only

Revenue Budget
July 1, 2026 to June 30, 2027
Fund 295

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
295	R4500	RESTR REV FED GOV TO STAT	32,618	-	-	-	-	-
295			32,618	-	-	-	-	-

Functions by Account Code
July 1, 2026 to June 30, 2027

Fund	Function	Acct	Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	FTE 2025-2026	FTE 2026-2027	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
295	3100	450	FOOD (FOOD SERV ONLY)	32,618	-	-	-	-	-	-	-
	Total Function 3100			32,618	-	-	-	-	-	-	-
Total Fund 295				32,618	0	0	-	-	0	0	0

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2026 - 2027 Budget

296 Food Equipment (History Only)

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 programs.

Special Notes:

History Only

Revenue Budget
July 1, 2026 to June 30, 2027
Fund 296

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
296	R4500	RESTR REV FED GOV TO STAT	58,917	25,278	-	-	-	-
296			58,917	25,278	-	-	-	-

Functions by Account Code

July 1, 2026 to June 30, 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	FTE 2025-2026	FTE 2026-2027	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
296	2544	112	CLASS SALARIES	-	1,371	-	-	-	-	-	-
		212	PERS PICKUP 6%	-	82	-	-	-	-	-	-
		216	PERS DISTRICT OPSPR	-	343	-	-	-	-	-	-
		220	SOC SEC ADMIN	-	102	-	-	-	-	-	-
		231	WRKRS COMP	-	29	-	-	-	-	-	-
		232	UNEMPLOY COMP	-	1	-	-	-	-	-	-
		233	PAID FAMILY MED LEAVE INS	-	5	-	-	-	-	-	-
	Total Function 2544			-	1,935	-	-	-	-	-	-
	3100	460	NONCONSUM ITEMS	6,246	-	-	-	-	-	-	-
		520	BLDG ACQUISITION/IMPRVMT	10,533	-	-	-	-	-	-	-
		542	REPLACEMENT EQUIP	41,999	23,343	-	-	-	-	-	-
		640	DUES AND FEES	139	-	-	-	-	-	-	-
	Total Function 3100			58,917	23,343	-	-	-	-	-	-
	Total Fund 296			58,917	25,278	0	-	-	0	0	0

FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2026 - 2027 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, 2026 to June 30, 2027
Fund 297**

1000 - Revenue from Local Sources

Fund	Rev Acct	Rev Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
297	R1510	INTEREST ON INVESTMENTS	218	79	-	-	-	-

3000 - Revenue From State Sources

Fund	Rev Acct	Rev Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
297	R3299	RESTR GRANTS OTHER	1,352,430	2,162,159	2,194,315	-	-	-

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
297	R5400	RESOURCES BEG FUND BAL	25,000	-210,867	61,181	79,344	79,344	79,344
297			1,377,648	1,951,371	2,255,496	79,344	79,344	79,344

Functions by Account Code

July 1, 2026 to June 30, 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	FTE 2025-2026	FTE 2026-2027	Proposed 2026-2027	Approved 2026-2027	Adopted 2026-2027
297	4150	354	ADVERTISING	183	-	-	-	-	-	-	-
		383	ARCH/ENG SERVICES	324,132	356,833	107,000	-	-	-	-	-
		410	CONSUMABLE SUPPLIES	240,440	-240,440	-	-	-	0	0	0
		520	BLDG ACQUISITION/IMPRVMT	995,984	1,773,717	2,148,496	-	-	-	-	-
		620	INTEREST	218	-	-	-	-	-	-	-
		621	INTEREST (EXCEPT BUS)	-	79	-	-	-	-	-	-
		640	DUES AND FEES	27,559	-	-	-	-	-	-	-
	Total Function 4150			1,588,515	1,890,190	2,255,496	-	-	0	0	0
	5200	710	TRANSFERS OUT	-	-	-	-	-	79,344	79,344	79,344
	Total Function 5200			-	-	-	-	-	79,344	79,344	79,344
	7000	820	RESERVED FOR NEXT YEAR	-210,867	61,182	-	-	-	-	-	-
	Total Function 7000			-210,867	61,182	-	-	-	-	-	-
	Total Fund 297			1,377,648	1,951,372	2,255,496	-	-	79,344	79,344	79,344

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2026 - 2027 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, 2026 to June 30, 2027
Fund 299

3000 - Revenue From State Sources

Fund	Rev Acct	Rev Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
299	R3222	SSF TRANSP EQUIP	475,000	-	884,000	721,000	721,000	721,000
299			475,000	-	884,000	721,000	721,000	721,000

Functions by Account Code

July 1, 2026 to June 30, 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	FTE 2025-2026	FTE 2026-2027	Proposed 2026-2027	Approved 2026-2027	Adopted 2026-2027
299	5200	710	TRANSFERS OUT	475,000	-	884,000	-	-	721,000	721,000	721,000
	Total Function 5200			475,000	-	884,000	-	-	721,000	721,000	721,000
Total Fund 299				475,000	0	884,000	-	-	721,000	721,000	721,000



Debt Service Funds

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2026 - 2027 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, 2026 to June 30, 2027
Fund 301

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
301	R5400	RESOURCES BEG FUND BAL	2,876,684	-	-	-	-	-
301			2,876,684	-	-	-	-	-

Functions by Account Code
July 1, 2026 to June 30, 2027

Fund	Function	Acct	Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	FTE 2025-2026	FTE 2026-2027	Proposed 2026-2027	Approved 2026-2027	Adopted 2026-2027
301	5200	710	TRANSFERS OUT	2,876,684	-	-	-	-	-	-	-
	Total Function 5200			2,876,684	-	-	-	-	-	-	-
Total Fund 301				2,876,684	0	0	-	-	0	0	0

FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2026 - 2027 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, 2026 to June 30, 2027
Fund 302**

1000 - Revenue from Local Sources

Fund	Rev Acct	Rev Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
302	R1111	CUR YR TAXES	2,371,711	2,221,222	2,275,117	2,396,500	2,396,500	2,396,500
	R1112	PRIOR YR TAXES	73,543	67,533	65,000	70,000	70,000	70,000
	R1113	CNTY SALES/BACK TAXES	1,681	-	-	-	-	-
	R1190	PNLTY/INT ON TAXES	8	6	10	-	-	-
	R1510	INTEREST ON INVESTMENTS	117,653	70,541	65,000	45,000	45,000	45,000

2000 - Revenue From Intermediate Sources

Fund	Rev Acct	Rev Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
302	R2199	OTHER INTERMED SRCS	-	-	3,000	-	-	-
	R2800	REVENUE LIEU TAXES	3,679	3,172	1,000	1,000	1,000	1,000

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
302	R5200	INTERFUND TRANSFERS	2,876,684	-	-	-	-	-
	R5400	RESOURCES BEG FUND BAL	-2,128,087	786,051	539,448	54,034	54,034	54,034
302			3,316,872	3,148,524	2,948,575	2,566,534	2,566,534	2,566,534

Functions by Account Code

July 1, 2026 to June 30, 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	FTE 2025-2026	FTE 2026-2027	Proposed 2026-2027	Approved 2026-2027	Adopted 2026-2027
302	5119	610	PRINCIPAL PAYMENTS	2,175,000	2,265,000	2,360,000	-	-	2,050,000	2,050,000	2,050,000
		621	INTEREST (EXCEPT BUS)	355,822	344,076	324,598	-	-	300,290	300,290	300,290
	Total Function 5119			2,530,822	2,609,076	2,684,598	-	-	2,350,290	2,350,290	2,350,290
	7000	820	RESERVED FOR NEXT YEAR	786,051	539,448	263,977	-	-	216,244	216,244	216,244
		Total Function 7000			786,051	539,448	263,977	-	-	216,244	216,244
Total Fund 302				3,316,872	3,148,524	2,948,575	-	-	2,566,534	2,566,534	2,566,534

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2026 - 2027 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, 2026 to June 30, 2027
Fund 310**

1000 - Revenue from Local Sources

Fund	Rev Acct	Rev Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
310	R1510	INTEREST ON INVESTMENTS	4,563	7,342	7,500	5,000	5,000	5,000

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
310	R5200	INTERFUND TRANSFERS	719,451	109,270	166,771	115,000	115,000	115,000
	R5400	RESOURCES BEG FUND BAL	1,353,877	1,962,891	1,964,503	2,014,320	2,014,320	2,014,320
310			2,077,891	2,079,503	2,138,774	2,134,320	2,134,320	2,134,320

Functions by Account Code

July 1, 2026 to June 30, 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	FTE 2025-2026	FTE 2026-2027	Proposed 2026-2027	Approved 2026-2027	Adopted 2026-2027
310	5115	610	PRINCIPAL PAYMENTS	-	-	-	-	-	2,000,000	2,000,000	2,000,000
		621	INTEREST (EXCEPT BUS)	115,000	115,000	115,000	-	-	115,000	115,000	115,000
	Total Function 5115			115,000	115,000	115,000	-	-	2,115,000	2,115,000	2,115,000
	7000	820	RESERVED FOR NEXT YEAR	1,962,891	1,964,503	2,023,774	-	-	19,320	19,320	19,320
			Total Function 7000			1,962,891	1,964,503	2,023,774	-	-	19,320
Total Fund 310				2,077,891	2,079,503	2,138,774	-	-	2,134,320	2,134,320	2,134,320

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2026 - 2027 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, 2026 to June 30, 2027
Fund 312

1000 - Revenue from Local Sources

Fund	Rev Acct	Rev Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
312	R1510	INTEREST ON INVESTMENTS	69,838	89,612	87,000	70,000	70,000	70,000

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
312	R5200	INTERFUND TRANSFERS	251,914	221,704	111,555	111,555	111,555	111,555
	R5400	RESOURCES BEG FUND BAL	1,626,463	-	2,036,421	2,087,997	2,087,997	2,087,997
312			1,948,215	311,316	2,234,976	2,269,552	2,269,552	2,269,552

Functions by Account Code

July 1, 2026 to June 30, 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	FTE 2025-2026	FTE 2026-2027	Proposed 2026-2027	Approved 2026-2027	Adopted 2026-2027
312	5115	621	INTEREST (EXCEPT BUS)	111,555	111,555	111,555	-	-	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	1,836,660	2,036,421	2,123,421	-	-	2,157,997	2,157,997	2,157,997
	Total Function 7000			1,836,660	2,036,421	2,123,421	-	-	2,157,997	2,157,997	2,157,997
Total Fund 312				1,948,215	2,147,976	2,234,976	-	-	2,269,552	2,269,552	2,269,552



Capital Projects Fund

FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2026 - 2027 Budget

401 Capital Projects Fund – Construction Projects FY 23 – 24 (History Only)

Fund Description:

This fund reflects the construction projects for FY 23 - 24

Special Notes:

History Only

**Revenue Budget
July 1, 2026 to June 30, 2027
Fund 401**

1000 - Revenue from Local Sources

Fund	Rev Acct	Rev Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
401	R1510	INTEREST ON INVESTMENTS	26	-	-	-	-	-

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
401	R5200	INTERFUND TRANSFERS	1,947,060	-	-	-	-	-
	R5400	RESOURCES BEG FUND BAL	-	1,011,648	301,487	-	-	-
401			1,947,086	1,011,648	301,487	-	-	-

Functions by Account Code

July 1, 2026 to June 30, 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	FTE 2025-2026	FTE 2026-2027	Proposed 2026-2027	Approved 2026-2027	Adopted 2026-2027
401	2542	112	CLASS SALARIES	-	8,053	-	-	-	-	-	-
		212	PERS PICKUP 6%	-	483	-	-	-	-	-	-
		216	PERS DISTRICT OPSPR	-	2,016	-	-	-	-	-	-
		220	SOC SEC ADMIN	-	613	-	-	-	-	-	-
		231	WRKRS COMP	-	209	-	-	-	-	-	-
		232	UNEMPLOY COMP	-	24	-	-	-	-	-	-
		233	PAID FAMILY MED LEAVE INS	-	32	-	-	-	-	-	-
		383	ARCH/ENG SERVICES	30,525	54,797	-	-	-	-	-	-
		520	BLDG ACQUISITION/IMPRVMNT	788,603	516,577	-	-	-	-	-	-
		620	INTEREST	26	-	-	-	-	-	-	-
	Total Function 2542				819,154	582,803	-	-	-	-	-
	2543	530	GROUNDS IMPROVEMENT	44,738	23,995	-	-	-	-	-	-
	Total Function 2543				44,738	23,995	-	-	-	-	-
	4150	112	CLASS SALARIES	2,928	38,988	3,188	-	-	-	-	-
		210	PERS DISTRICT T1/T2	-	1,124	-	-	-	-	-	-
		212	PERS PICKUP 6%	176	2,323	184	-	-	-	-	-
		216	PERS DISTRICT OPSPR	733	8,680	761	-	-	-	-	-
		220	SOC SEC ADMIN	223	2,952	236	-	-	-	-	-
		231	WRKRS COMP	64	706	71	-	-	-	-	-
232		UNEMPLOY COMP	12	108	3	-	-	-	-	-	
233		PAID FAMILY MED LEAVE INS	12	156	12	-	-	-	-	-	
383		ARCH/ENG SERVICES	-	18,332	1,847	-	-	-	-	-	
410		CONSUMABLE SUPPLIES	58,754	-58,754	-	-	-	0	0	0	
520		BLDG ACQUISITION/IMPRVMNT	8,646	88,747	34,857	-	-	-	-	-	
Total Function 4150				71,546	103,363	41,160	-	-	0	0	
5200	710	TRANSFERS OUT	-	-	260,328	-	-	-	-	-	
Total Function 5200				-	-	260,328	-	-	-	-	

KLAMATH COUNTY SCHOOL DISTRICT

Functions by Account Code
July 1, 2026 to June 30, 2027

Fund	Function	Acct	Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	FTE 2025-2026	FTE 2026-2027	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
401	7000	820	RESERVED FOR NEXT YEAR	1,011,648	301,488	-	-	-	-	-	-
Total Function 7000				1,011,648	301,488	-	-	-	-	-	-
Total Fund 401				1,947,086	1,011,648	301,487	-	-	0	0	0

FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2026 - 2027 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, 2026 to June 30, 2027
Fund 402**

1000 - Revenue from Local Sources

Fund	Rev Acct	Rev Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
402	R1510	INTEREST ON INVESTMENTS	201	1,042	2,000	-	-	-
	R1920	CONTR/DON PRIVATE SOURCES	-	-	2,200	-	-	-

3000 - Revenue From State Sources

Fund	Rev Acct	Rev Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
402	R3299	RESTR GRANTS OTHER	150,000	-	-	-	-	-

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
402	R5200	INTERFUND TRANSFERS	6,836,243	-	-	-	-	-
	R5400	RESOURCES BEG FUND BAL	-	5,633,340	1,746,026	310,181	310,181	310,181
402			6,986,444	5,634,382	1,750,226	310,181	310,181	310,181

Functions by Account Code

July 1, 2026 to June 30, 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	FTE 2025-2026	FTE 2026-2027	Proposed 2026-2027	Approved 2026-2027	Adopted 2026-2027	
402	4150	112	CLASS SALARIES	278	593	30,000	-	-	-	-	-	
		212	PERS PICKUP 6%	17	36	1,200	-	-	-	-	-	
		216	PERS DISTRICT OPSPR	70	148	5,000	-	-	-	-	-	
		220	SOC SEC ADMIN	21	45	2,000	-	-	-	-	-	
		231	WRKRS COMP	6	16	750	-	-	-	-	-	
		232	UNEMPLOY COMP	1	1	50	-	-	-	-	-	
		233	PAID FAMILY MED LEAVE INS	1	2	150	-	-	-	-	-	
		354	ADVERTISING	487	-	-	-	-	-	-	-	-
		383	ARCH/ENG SERVICES	103,236	84,711	77,865	-	-	-	-	-	
		389	OTHER NON-INSTR PROF/TECH	1,290	89,179	1,100	-	-	-	-	-	
		460	NONCONSUM ITEMS	-	-	15,000	-	-	-	-	-	
		520	BLDG ACQUISITION/IMPRVMNT	1,223,671	3,711,009	1,595,111	-	-	-	-	-	
		540	DEPRECIABLE EQUIPMENT	13,450	-	-	-	-	-	-	-	
		541	INITIAL ADDTL EQUIP	-	-	20,000	-	-	-	-	-	
		542	REPLACEMENT EQUIP	10,259	-	-	-	-	-	-	-	
		620	INTEREST	201	-	-	-	-	-	-	-	
		621	INTEREST (EXCEPT BUS)	-	1,042	2,000	-	-	-	-	-	
	640	DUES AND FEES	115	-	-	-	-	-	-	-		
	670	TAXES/LICENSES	-	1,574	-	-	-	-	-	-		
	Total Function 4150				1,353,103	3,888,356	1,750,226	-	-	-	-	-
5200	710	TRANSFERS OUT	-	-	-	-	-	310,181	310,181	310,181		
Total Function 5200				-	-	-	-	-	310,181	310,181	310,181	
7000	820	RESERVED FOR NEXT YEAR	5,633,340	1,746,026	-	-	-	-	-	-		
Total Function 7000				5,633,340	1,746,026	-	-	-	-	-		
Total Fund 402				6,986,444	5,634,382	1,750,226	-	-	310,181	310,181	310,181	

FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2026 - 2027 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, 2026 to June 30, 2027
Fund 403**

1000 - Revenue from Local Sources

Fund	Rev Acct	Rev Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
403	R1510	INTEREST ON INVESTMENTS	-	68	500	-	-	-

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
403	R5200	INTERFUND TRANSFERS	-	1,982,500	1,788,078	-	-	-
	R5400	RESOURCES BEG FUND BAL	-	-30,635	-581,087	6,336	6,336	6,336
403			-	1,951,933	1,207,490	6,336	6,336	6,336

Functions by Account Code

July 1, 2026 to June 30, 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	FTE 2025-2026	FTE 2026-2027	Proposed 2026-2027	Approved 2026-2027	Adopted 2026-2027	
403	2542	112	CLASS SALARIES	-	12,706	17,770	-	-	-	-	-	
		212	PERS PICKUP 6%	-	762	1,059	-	-	-	-	-	
		216	PERS DISTRICT OPSPR	-	3,180	4,320	-	-	-	-	-	
		220	SOC SEC ADMIN	-	966	1,335	-	-	-	-	-	
		231	WRKRS COMP	-	487	407	-	-	-	-	-	
		232	UNEMPLOY COMP	-	13	35	-	-	-	-	-	
		233	PAID FAMILY MED LEAVE INS	-	51	80	-	-	-	-	-	
		322	REPAIR & MAINT SERVICE	-	1,470	-	-	-	-	-	-	
		383	ARCH/ENG SERVICES	9,200	132,762	7,259	-	-	-	-	-	
		410	CONSUMABLE SUPPLIES	-	643	-	-	-	-	-	-	
		460	NONCONSUM ITEMS	-	4,147	-	-	-	-	-	-	
		470	COMPUTER SOFTWR	-	85,100	72,560	-	-	-	-	-	
		520	BLDG ACQUISITION/IMPRVMNT	-	2,030,962	1,075,703	-	-	-	-	-	
		621	INTEREST (EXCEPT BUS)	-	68	250	-	-	-	-	-	
	640	DUES AND FEES	-	250	-	-	-	-	-	-		
	Total Function 2542				9,200	2,273,568	1,180,777	-	-	-	-	-
	2543	112	CLASS SALARIES	-	1,523	2,266	-	-	-	-	-	
		212	PERS PICKUP 6%	-	75	136	-	-	-	-	-	
		216	PERS DISTRICT OPSPR	-	312	540	-	-	-	-	-	
		220	SOC SEC ADMIN	-	114	168	-	-	-	-	-	
231		WRKRS COMP	-	61	56	-	-	-	-	-		
232		UNEMPLOY COMP	-	4	6	-	-	-	-	-		
233		PAID FAMILY MED LEAVE INS	-	6	13	-	-	-	-	-		
520		BLDG ACQUISITION/IMPRVMNT	-	355	3,528	-	-	-	-	-		
530		GROUND'S IMPROVEMENT	21,435	164,492	20,000	-	-	-	-	-		
Total Function 2543				21,435	166,942	26,713	-	-	-	-	-	
4150	112	CLASS SALARIES	-	851	-	-	-	-	-	-		
	212	PERS PICKUP 6%	-	51	-	-	-	-	-	-		
	216	PERS DISTRICT OPSPR	-	213	-	-	-	-	-	-		

Functions by Account Code

July 1, 2026 to June 30, 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	FTE 2025-2026	FTE 2026-2027	Proposed 2026-2027	Approved 2026-2027	Adopted 2026-2027
403	4150	220	SOC SEC ADMIN	-	64	-	-	-	-	-	-
		231	WRKRS COMP	-	17	-	-	-	-	-	-
		232	UNEMPLOY COMP	-	3	-	-	-	-	-	-
		233	PAID FAMILY MED LEAVE INS	-	3	-	-	-	-	-	-
		383	ARCH/ENG SERVICES	-	22,754	-	-	-	-	-	-
		460	NONCONSUM ITEMS	-	2,749	-	-	-	-	-	-
		520	BLDG ACQUISITION/IMPRVMNT	-	65,804	-	-	-	-	-	-
	Total Function 4150			-	92,510	-	-	-	-	-	-
	5200	710	TRANSFERS OUT	-	-	-	-	-	6,336	6,336	6,336
	Total Function 5200			-	-	-	-	-	6,336	6,336	6,336
	7000	820	RESERVED FOR NEXT YEAR	-30,635	-581,087	-	-	-	-	-	-
	Total Function 7000			-30,635	-581,087	-	-	-	-	-	-
	Total Fund 403			0	1,951,933	1,207,490	-	-	6,336	6,336	6,336

FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2026 - 2027 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:

History Only

**Revenue Budget
July 1, 2026 to June 30, 2027
Fund 404**

1000 - Revenue from Local Sources

Fund	Rev Acct	Rev Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
404	R1510	INTEREST ON INVESTMENTS	-	1,911	-	-	-	-
	R1990	MISCELLANEOUS	-	23,835	-	-	-	-

3000 - Revenue From State Sources

Fund	Rev Acct	Rev Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
404	R3299	RESTR GRANTS OTHER	150,000	-	-	-	-	-

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
404	R5200	INTERFUND TRANSFERS	2,390,861	-	58,198	-	-	-
	R5400	RESOURCES BEG FUND BAL	-	2,540,861	-58,198	-	-	-
404			2,540,861	2,566,607	-	-	-	-

Functions by Account Code

July 1, 2026 to June 30, 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	FTE 2025-2026	FTE 2026-2027	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027	
404	4150	112	CLASS SALARIES	-	30,530	-	-	-	-	-	-	
		210	PERS DISTRICT T1/T2	-	1,964	-	-	-	-	-	-	
		212	PERS PICKUP 6%	-	1,829	-	-	-	-	-	-	
		216	PERS DISTRICT OPSPR	-	5,867	-	-	-	-	-	-	
		220	SOC SEC ADMIN	-	2,291	-	-	-	-	-	-	
		231	WRKRS COMP	-	674	-	-	-	-	-	-	
		232	UNEMPLOY COMP	-	90	-	-	-	-	-	-	
		233	PAID FAMILY MED LEAVE INS	-	122	-	-	-	-	-	-	
		383	ARCH/ENG SERVICES	-	129,462	-	-	-	-	-	-	
		520	BLDG ACQUISITION/IMPRVMNT	-	2,450,023	-	-	-	-	-	-	
		621	INTEREST (EXCEPT BUS)	-	1,911	-	-	-	-	-	-	
		640	DUES AND FEES	-	43	-	-	-	-	-	-	
		Total Function 4150				-	2,624,805	-	-	-	-	-
	7000	820	RESERVED FOR NEXT YEAR	2,540,861	-58,198	-	-	-	-	-	-	-
Total Function 7000				2,540,861	-58,198	-	-	-	-	-	-	
Total Fund 404				2,540,861	2,566,607	0	-	-	0	0	0	

FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2026 - 2027 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, 2026 to June 30, 2027
Fund 405**

1000 - Revenue from Local Sources

Fund	Rev Acct	Rev Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
405	R1510	INTEREST ON INVESTMENTS	-	-	10	-	-	-
	R1920	CONTR/DON PRIVATE SOURCES	-	-	15,000	-	-	-

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
405	R5200	INTERFUND TRANSFERS	-	-	1,793,579	1,543,435	1,543,435	1,543,435
	R5300	SALE COMP LOSS FXD ASSETS	-	-	75,000	-	-	-
	R5400	RESOURCES BEG FUND BAL	-	-	-372,205	-103,645	-103,645	-103,645
405			-	-	1,511,384	1,439,789	1,439,789	1,439,789

Functions by Account Code

July 1, 2026 to June 30, 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	FTE 2025-2026	FTE 2026-2027	Proposed 2026-2027	Approved 2026-2027	Adopted 2026-2027	
405	2542	112	CLASS SALARIES	-	12,246	36,850	-	-	-	-	-	
		212	PERS PICKUP 6%	-	728	3,070	-	-	-	-	-	
		216	PERS DISTRICT OPSPR	-	3,035	10,330	-	-	-	-	-	
		220	SOC SEC ADMIN	-	923	3,420	-	-	-	-	-	
		231	WRKRS COMP	-	561	2,110	-	-	-	-	-	
		232	UNEMPLOY COMP	-	12	170	-	-	-	-	-	
		233	PAID FAMILY MED LEAVE INS	-	49	215	-	-	-	-	-	
		383	ARCH/ENG SERVICES	-	96,083	210,760	-	-	-	-	-	
		520	BLDG ACQUISITION/IMPRVMNT	-	67,312	830,471	-	-	1,439,789	1,439,789	1,439,789	
	Total Function 2542				-	180,949	1,097,396	-	-	1,439,789	1,439,789	1,439,789
	2543	112	CLASS SALARIES	-	892	12,450	-	-	-	-	-	
		212	PERS PICKUP 6%	-	54	1,000	-	-	-	-	-	
		216	PERS DISTRICT OPSPR	-	223	3,750	-	-	-	-	-	
		220	SOC SEC ADMIN	-	67	1,100	-	-	-	-	-	
		231	WRKRS COMP	-	18	470	-	-	-	-	-	
		232	UNEMPLOY COMP	-	1	50	-	-	-	-	-	
		233	PAID FAMILY MED LEAVE INS	-	4	70	-	-	-	-	-	
		460	NONCONSUM ITEMS	-	-	3,600	-	-	-	-	-	
		520	BLDG ACQUISITION/IMPRVMNT	-	-	9,500	-	-	-	-	-	
	530	GROUND IMPROVEMENT	-	3,498	46,250	-	-	-	-	-		
	Total Function 2543				-	4,758	78,240	-	-	-	-	-
	4150	112	CLASS SALARIES	-	41	15,000	-	-	-	-	-	
		212	PERS PICKUP 6%	-	2	600	-	-	-	-	-	
		216	PERS DISTRICT OPSPR	-	10	2,700	-	-	-	-	-	
		220	SOC SEC ADMIN	-	3	1,000	-	-	-	-	-	
231		WRKRS COMP	-	1	400	-	-	-	-	-		
232		UNEMPLOY COMP	-	0	20	-	-	-	-	-		
233		PAID FAMILY MED LEAVE INS	-	0	50	-	-	-	-	-		

Functions by Account Code

July 1, 2026 to June 30, 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	FTE 2025-2026	FTE 2026-2027	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
405	4150	383	ARCH/ENG SERVICES	-	15,810	2,640	-	-	-	-	-
		520	BLDG ACQUISITION/IMPRVMNT	-	170,631	300,000	-	-	-	-	-
		530	GROUNDS IMPROVEMENT	-	-	13,328	-	-	-	-	-
		621	INTEREST (EXCEPT BUS)	-	-	10	-	-	-	-	-
	Total Function 4150			-	186,499	335,748	-	-	-	-	-
	7000	810	CONTINGENCY	-	-372,205	-	-	-	-	-	0
	Total Function 7000			-	-372,205	-	-	-	-	-	0
Total Fund 405				0	0	1,511,384	-	-	1,439,789	1,439,789	1,439,789

FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2026 - 2027 Budget

406 Capital Projects Fund – Lost River High School Roof Replacement (History Only)

Fund Description:

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

Special Notes:

History Only

**Revenue Budget
July 1, 2026 to June 30, 2027
Fund 406**

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
406	R5200	INTERFUND TRANSFERS	-	-	10,000	-	-	-
	R5300	SALE COMP LOSS FXD ASSETS	-	200,000	442,255	-	-	-
	R5400	RESOURCES BEG FUND BAL	-	-	-62,652	-	-	-
406			-	200,000	389,603	-	-	-

Functions by Account Code

July 1, 2026 to June 30, 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	FTE 2025-2026	FTE 2026-2027	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027	
406	2542	112	CLASS SALARIES	-	1,018	-	-	-	-	-	-	
		212	PERS PICKUP 6%	-	61	-	-	-	-	-	-	
		216	PERS DISTRICT OPSPR	-	255	-	-	-	-	-	-	
		220	SOC SEC ADMIN	-	76	-	-	-	-	-	-	
		231	WRKRS COMP	-	25	-	-	-	-	-	-	
		232	UNEMPLOY COMP	-	1	-	-	-	-	-	-	
		233	PAID FAMILY MED LEAVE INS	-	4	-	-	-	-	-	-	
		520	BLDG ACQUISITION/IMPRVMNT	-	261,211	389,603	-	-	-	-	-	-
	Total Function 2542				-	262,652	389,603	-	-	-	-	-
	7000	820	RESERVED FOR NEXT YEAR		-	-62,652	-	-	-	-	-	-
Total Function 7000				-	-62,652	-	-	-	-	-		
Total Fund 406				0	200,000	389,603	-	-	0	0	0	

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2026 - 2027 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, 2026 to June 30, 2027
Fund 420

1000 - Revenue from Local Sources

Fund	Rev Acct	Rev Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
420	R1510	INTEREST ON INVESTMENTS	9,216	9,600	9,700	9,000	9,000	9,000

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
420	R5400	RESOURCES BEG FUND BAL	4,886	14,101	23,840	32,641	32,641	32,641
420			14,101	23,701	33,540	41,641	41,641	41,641

Functions by Account Code

July 1, 2026 to June 30, 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	FTE 2025-2026	FTE 2026-2027	Proposed 2026-2027	Approved 2026-2027	Adopted 2026-2027
420	4150	520	BLDG ACQUISITION/IMPRVMT	-	-	33,540	-	-	41,641	41,641	41,641
Total Function 4150				-	-	33,540	-	-	41,641	41,641	41,641
	7000	820	RESERVED FOR NEXT YEAR	14,101	23,701	-	-	-	-	-	-
Total Function 7000				14,101	23,701	-	-	-	-	-	-
Total Fund 420				14,101	23,701	33,540	-	-	41,641	41,641	41,641

FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2026 - 2027 Budget

432 Lost River Community Center (History Only)

Fund Description:

Construction costs for the Lost River Community Center

Special Notes:

History Only

**Revenue Budget
July 1, 2026 to June 30, 2027
Fund 432**

1000 - Revenue from Local Sources

Fund	Rev Acct	Rev Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
432	R1510	INTEREST ON INVESTMENTS	408	110	-	-	-	-
	R1920	CONTR/DON PRIVATE SOURCES	-	11,000	-	-	-	-

3000 - Revenue From State Sources

Fund	Rev Acct	Rev Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
432	R3299	RESTR GRANTS OTHER	60,000	-	-	-	-	-

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
432	R5200	INTERFUND TRANSFERS	1,123,883	1,080,750	-	-	-	-
	R5400	RESOURCES BEG FUND BAL	116,090	23,304	846,301	-	-	-
432			1,300,381	1,115,164	846,301	-	-	-

Functions by Account Code

July 1, 2026 to June 30, 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	FTE 2025-2026	FTE 2026-2027	Proposed 2026-2027	Approved 2026-2027	Adopted 2026-2027
432	1131	410	CONSUMABLE SUPPLIES	-	427	-	-	-	-	-	-
		460	NONCONSUM ITEMS	-	21,953	-	-	-	-	-	-
	Total Function 1131			-	22,381	-	-	-	-	-	-
	2660	480	COMPUTER HDW	-	7,082	-	-	-	-	-	-
		Total Function 2660			-	7,082	-	-	-	-	-
	4150	112	CLASS SALARIES	319	5,756	-	-	-	-	-	-
		210	PERS DISTRICT T1/T2	-	91	-	-	-	-	-	-
		212	PERS PICKUP 6%	19	345	-	-	-	-	-	-
		216	PERS DISTRICT OPSPR	80	1,359	-	-	-	-	-	-
		220	SOC SEC ADMIN	23	433	-	-	-	-	-	-
		231	WRKRS COMP	15	153	-	-	-	-	-	-
		232	UNEMPLOY COMP	1	11	-	-	-	-	-	-
		233	PAID FAMILY MED LEAVE INS	1	23	-	-	-	-	-	-
		410	CONSUMABLE SUPPLIES	-	89	-	-	-	-	-	-
		460	NONCONSUM ITEMS	-	8,112	-	-	-	-	-	-
		480	COMPUTER HDW	-	-	2,300	-	-	-	-	-
		520	BLDG ACQUISITION/IMPRVMNT	1,275,989	222,801	23,631	-	-	-	-	-
		620	INTEREST	408	-	-	-	-	-	-	-
		621	INTEREST (EXCEPT BUS)	-	110	-	-	-	-	-	-
		640	DUES AND FEES	221	115	-	-	-	-	-	-
	Total Function 4150			1,277,078	239,400	25,931	-	-	-	-	-
	5200	710	TRANSFERS OUT	-	-	820,371	-	-	-	-	-
	Total Function 5200			-	-	820,371	-	-	-	-	-
	7000	820	RESERVED FOR NEXT YEAR	23,304	846,301	-	-	-	-	-	-
	Total Function 7000			23,304	846,301	-	-	-	-	-	-
	Total Fund 432			1,300,381	1,115,164	846,301	-	-	0	0	0

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2026 - 2027 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, 2026 to June 30, 2027
Fund 433

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
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

July 1, 2026 to June 30, 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	FTE 2025-2026	FTE 2026-2027	Proposed 2026-2027	Approved 2026-2027	Adopted 2026-2027
433	4150	530	GROUNDS IMPROVEMENT	-	-	66,263	-	-	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	-	-	-	-	-	-
Total Function 7000				66,263	66,263	-	-	-	-	-	-
Total Fund 433				66,263	66,263	66,263	-	-	66,263	66,263	66,263

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2026 - 2027 Budget

439 Chiloquin Elementary School – Re-piping Project

Fund Description:

Board appropriated out of the General Fund to re-pipe Chiloquin Elementary School.

Special Notes:

Klamath County School District Board of Directors approved a contribution of \$63,000 out of the General Fund

Revenue Budget
July 1, 2026 to June 30, 2027
Fund 439

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
439	R5400	RESOURCES BEG FUND BAL	8,911	8,911	-	8,911	8,911	8,911
439			8,911	8,911	-	8,911	8,911	8,911

Functions by Account Code

July 1, 2026 to June 30, 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	FTE 2025-2026	FTE 2026-2027	Proposed 2026-2027	Approved 2026-2027	Adopted 2026-2027
439	4150	530	GROUNDS IMPROVEMENT	-	-	-	-	-	8,911	8,911	8,911
Total Function 4150				-	-	-	-	-	8,911	8,911	8,911
	7000	820	RESERVED FOR NEXT YEAR	8,911	8,911	-	-	-	-	-	-
Total Function 7000				8,911	8,911	-	-	-	-	-	-
Total Fund 439				8,911	8,911	0	-	-	8,911	8,911	8,911



Reserve Funds



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FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2026 - 2027 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, 2026 to June 30, 2027
Fund 602

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
602	R5200	INTERFUND TRANSFERS	-	-	169,712	-	-	-
	R5400	RESOURCES BEG FUND BAL	94,489	22,517	-41,217	109,061	109,061	109,061
602			94,489	22,517	128,496	109,061	109,061	109,061

Functions by Account Code

July 1, 2026 to June 30, 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	FTE 2025-2026	FTE 2026-2027	Proposed 2026-2027	Approved 2026-2027	Adopted 2026-2027
602	1111	460	NONCONSUM ITEMS	14,841	19,051	42,832	-	-	36,354	36,354	36,354
	Total Function 1111			14,841	19,051	42,832	-	-	36,354	36,354	36,354
	1121	460	NONCONSUM ITEMS	5,680	3,890	42,832	-	-	36,354	36,354	36,354
	Total Function 1121			5,680	3,890	42,832	-	-	36,354	36,354	36,354
	1131	460	NONCONSUM ITEMS	41,165	40,793	42,832	-	-	36,354	36,354	36,354
		520	BLDG ACQUISITION/IMPRVMNT	6,584	-	-	-	-	-	-	-
	Total Function 1131			47,749	40,793	42,832	-	-	36,354	36,354	36,354
	2544	112	CLASS SALARIES	2,621	-	-	-	-	-	-	-
		212	PERS PICKUP 6%	156	-	-	-	-	-	-	-
		216	PERS DISTRICT OPSPR	649	-	-	-	-	-	-	-
		220	SOC SEC ADMIN	194	-	-	-	-	-	-	-
		231	WRKRS COMP	64	-	-	-	-	-	-	-
		232	UNEMPLOY COMP	8	-	-	-	-	-	-	-
		233	PAID FAMILY MED LEAVE INS	10	-	-	-	-	-	-	-
	Total Function 2544			3,703	-	-	-	-	-	-	-
	7000	820	RESERVED FOR NEXT YEAR	22,517	-41,217	-	-	-	-	-	-
	Total Function 7000			22,517	-41,217	-	-	-	-	-	-
Total Fund 602			94,489	22,517	128,496	-	-	109,061	109,061	109,061	

FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2026 - 2027 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, 2026 to June 30, 2027
Fund 603**

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
603	R5200	INTERFUND TRANSFERS	-	-	527,150	700,000	700,000	700,000
	R5400	RESOURCES BEG FUND BAL	2,133,373	1,541,695	-27,150	18,663	18,663	18,663
603			2,133,373	1,541,695	500,000	718,663	718,663	718,663

Functions by Account Code

July 1, 2026 to June 30, 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	FTE 2025-2026	FTE 2026-2027	Proposed 2026-2027	Approved 2026-2027	Adopted 2026-2027	
603	1111	420	TEXTBOOKS - NEW	454,590	1,098,102	100,000	-	-	100,000	100,000	100,000	
		421	TEXTBOOKS - TCHR MANUALS	53,623	16,801	-	-	-	-	-	-	
		422	TEXTBOOKS - REPLACEMENT	-	99,741	-	-	-	-	-	-	
	Total Function 1111				508,212	1,214,644	100,000	-	-	100,000	100,000	100,000
	1121	420	TEXTBOOKS - NEW	-	277,831	150,000	-	-	200,000	200,000	200,000	
	Total Function 1121				-	277,831	150,000	-	-	200,000	200,000	200,000
	1131	410	CONSUMABLE SUPPLIES	-	49,394	-	-	-	-	-	-	
		420	TEXTBOOKS - NEW	-	1,635	150,000	-	-	300,000	300,000	300,000	
		460	NONCONSUM ITEMS	-	25,341	-	-	-	-	-	-	
	Total Function 1131				-	76,369	150,000	-	-	300,000	300,000	300,000
	1291	420	TEXTBOOKS - NEW	63,646	-	100,000	-	-	100,000	100,000	100,000	
		421	TEXTBOOKS - TCHR MANUALS	19,820	-	-	-	-	-	-	-	
	Total Function 1291				83,466	-	100,000	-	-	100,000	100,000	100,000
	7000	820	RESERVED FOR NEXT YEAR	1,541,695	-27,150	-	-	-	18,663	18,663	18,663	
	Total Function 7000				1,541,695	-27,150	-	-	-	18,663	18,663	18,663
	Total Fund 603				2,133,373	1,541,695	500,000	-	-	718,663	718,663	718,663

FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2026 - 2027 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, 2026 to June 30, 2027
Fund 604

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
604	R5200	INTERFUND TRANSFERS	-	-	-	350,000	350,000	350,000
	R5400	RESOURCES BEG FUND BAL	404,105	363,397	241,648	26,416	-	26,416
604			404,105	363,397	241,648	376,416	350,000	376,416

Functions by Account Code

July 1, 2026 to June 30, 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	FTE 2025-2026	FTE 2026-2027	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
604	2542	542	REPLACEMENT EQUIP	-	-	-	-	-	125,472	125,472	125,472
	Total Function 2542			-	-	-	-	-	125,472	125,472	125,472
	2543	460	NONCONSUM ITEMS	4,850	2,399	-	-	-	-	-	-
		542	REPLACEMENT EQUIP	35,858	34,024	-	-	-	125,472	125,472	125,472
	Total Function 2543			40,708	36,423	-	-	-	125,472	125,472	125,472
	2544	541	INITIAL ADDTL EQUIP	-	-	50,600	-	-	-	-	-
		542	REPLACEMENT EQUIP	-	85,325	191,048	-	-	125,472	125,472	125,472
	Total Function 2544			-	85,325	241,648	-	-	125,472	125,472	125,472
	7000	820	RESERVED FOR NEXT YEAR	363,397	241,649	-	-	-	-	-	-
	Total Function 7000			363,397	241,649	-	-	-	-	-	-
	Total Fund 604			404,105	363,397	241,648	-	-	376,416	376,416	376,416

FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2026 - 2027 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, 2026 to June 30, 2027
Fund 605**

1000 - Revenue from Local Sources

Fund	Rev Acct	Rev Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
605	R1993	E-RATE	-	209,731	-	-	-	-

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
605	R4300	RESTRICT REV FED GOV	-	-	235,000	235,000	235,000	235,000

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
605	R5200	INTERFUND TRANSFERS	524,562	-	100,000	205,000	205,000	205,000
	R5400	RESOURCES BEG FUND BAL	125,439	375,768	-213,825	62,684	62,684	62,684
605			650,000	585,499	121,175	502,684	502,684	502,684

Functions by Account Code

July 1, 2026 to June 30, 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	FTE 2025-2026	FTE 2026-2027	Proposed 2026-2027	Approved 2026-2027	Adopted 2026-2027
605	2660	480	COMPUTER HDW	274,233	799,323	121,175	-	-	502,684	502,684	502,684
Total Function 2660				274,233	799,323	121,175	-	-	502,684	502,684	502,684
	7000	820	RESERVED FOR NEXT YEAR	375,767	-213,825	-	-	-	-	-	-
Total Function 7000				375,767	-213,825	-	-	-	-	-	-
Total Fund 605				650,000	585,499	121,175	-	-	502,684	502,684	502,684

FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2026 - 2027 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, 2026 to June 30, 2027
Fund 606

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
606	R4500	RESTR REV FED GOV TO STAT	-	-	2,574,781	-	-	-

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
606	R5200	INTERFUND TRANSFERS	500,000	-	-	-	-	-
	R5300	SALE COMP LOSS FXD ASSETS	-	-	337,520	-	-	-
	R5400	RESOURCES BEG FUND BAL	-	156,646	156,646	209,356	209,356	209,356
606			500,000	156,646	3,068,947	209,356	209,356	209,356

Functions by Account Code

July 1, 2026 to June 30, 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	FTE 2025-2026	FTE 2026-2027	Proposed 2026-2027	Approved 2026-2027	Adopted 2026-2027	
606	4150	520	BLDG ACQUISITION/IMPRVMT	343,354	-	-	-	-	-	-	-	
		530	GROUNDS IMPROVEMENT	-	-	229,229	-	-	-	-	-	
	Total Function 4150			343,354	-	229,229	-	-	-	-	-	
	5200	710	TRANSFERS OUT	-	-	2,839,718	-	-	-	-	209,356	
	Total Function 5200			-	-	2,839,718	-	-	-	-	209,356	
	7000	710	TRANSFERS OUT	-	-	-	-	-	209,356	209,356	-	
		820	RESERVED FOR NEXT YEAR	156,646	156,646	-	-	-	-	-	-	
	Total Function 7000			156,646	156,646	-	-	-	209,356	209,356	-	
	Total Fund 606				500,000	156,646	3,068,947	-	-	209,356	209,356	209,356



Trust Funds



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FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2026 - 2027 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, 2026 to June 30, 2027
Fund 710**

1000 - Revenue from Local Sources

Fund	Rev Acct	Rev Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
710	R1510	INTEREST ON INVESTMENTS	7,070	7,001	6,100	5,500	5,500	5,500

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
710	R5400	RESOURCES BEG FUND BAL	166,612	173,682	168,683	162,176	162,176	162,176
710			173,682	180,683	174,783	167,676	167,676	167,676

Functions by Account Code

July 1, 2026 to June 30, 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	FTE 2025-2026	FTE 2026-2027	Proposed 2026-2027	Approved 2026-2027	Adopted 2026-2027
710	3390	374	OTHER TUITION	-	12,000	12,000	-	-	12,000	12,000	12,000
	Total Function 3390			-	12,000	12,000	-	-	12,000	12,000	12,000
	7000	820	RESERVED FOR NEXT YEAR	173,682	168,683	162,783	-	-	155,676	155,676	155,676
	Total Function 7000			173,682	168,683	162,783	-	-	155,676	155,676	155,676
Total Fund 710				173,682	180,683	174,783	-	-	167,676	167,676	167,676

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2026 - 2027 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, 2026 to June 30, 2027
Fund 711**

1000 - Revenue from Local Sources

Fund	Rev Acct	Rev Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
711	R1510	INTEREST ON INVESTMENTS	6,591	6,767	6,300	5,600	5,600	5,600

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	Proposed 2026-2027	Aproved 2026-2027	Adopted 2026-2027
711	R5400	RESOURCES BEG FUND BAL	158,446	160,537	162,804	162,664	162,664	162,664
711			165,037	167,304	169,104	168,264	168,264	168,264
Overall			67,557,065	56,921,895	53,751,504	44,815,691	44,789,275	44,815,691

Functions by Account Code

July 1, 2026 to June 30, 2027

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2023-2024	Actual 2024-2025	Budgeted 2025-2026	FTE 2025-2026	FTE 2026-2027	Proposed 2026-2027	Approved 2026-2027	Adopted 2026-2027
711	3390	374	OTHER TUITION	4,500	4,500	6,000	-	-	6,000	6,000	6,000
	Total Function 3390			4,500	4,500	6,000	-	-	6,000	6,000	6,000
	7000	820	RESERVED FOR NEXT YEAR	160,537	162,804	163,104	-	-	162,264	162,264	162,264
	Total Function 7000			160,537	162,804	163,104	-	-	162,264	162,264	162,264
Total Fund 711				165,037	167,304	169,104	-	-	168,264	168,264	168,264
TOTAL				67,557,063	58,732,318	53,751,504	178.4	174.4	44,815,691	44,815,691	44,815,691



Summary Information



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**KLAMATH COUNTY SCHOOL DISTRICT
BUDGETED CHANGE IN FUND BALANCE
General Fund 2026 - 2027**

	Budgeted Amounts
Beginning Fund Balance, July 1, 2026	7,918,065
Revenues, excluding Beginning Fund Balance	113,301,342
Expenditures excluding Ending Fund Balance and Contingency	<u>115,628,171</u>
Net Change in financial position	(2,326,829)
Ending Fund Balance plus Contingency, June 30, 2027	<u><u>5,591,236</u></u>

**KLAMATH COUNTY SCHOOL DISTRICT
BUDGETED EXPENDITURES BY MAJOR FUNCTION AND MAJOR OBJECT
General Fund 2026 - 2027**

		Major Function								Totals Percent	
		1XXX	2XXX	3XXX	4XXX	51XX	52XX	6XXX	7XXX		
Major Objects		Instruction	Support Services	Enterprise Community Services	Facilities Construction	Other Debt Service	Transfers	Other	Other		
1XX	Salaries	37,694,817	21,461,441	227,418	-	-	-	-	-	59,383,676	49.0%
2XX	Benefits	21,248,278	13,375,446	136,235	-	-	-	-	-	34,759,959	28.7%
3XX	Services	3,812,019	5,848,058	1,200	-	-	-	-	-	9,661,277	8.0%
4XX	Supplies	1,289,230	3,201,592	5,500	-	-	-	-	-	4,496,321	3.7%
5XX	Capital	73,116	1,023,294	-	-	-	-	-	-	1,096,410	0.9%
6XX	Other Insurance-Loans	98,950	2,139,880	-	-	729,825	-	-	-	2,968,655	2.4%
7XX	Transfers	-	-	-	-	-	3,261,873	-	-	3,261,873	2.7%
8XX	Contingencies	-	-	-	-	-	-	4,591,236	1,000,000	5,591,236	4.6%
Totals		64,216,410	47,049,711	370,353	-	729,825	3,261,873	4,591,236	1,000,000	121,219,407	100%
Percent		53.0%	38.8%	0.3%	0.0%	0.6%	2.7%	3.8%	0.8%	100%	

**KLAMATH COUNTY SCHOOL DISTRICT
FUND SUMMARY PAGE
July 1, 2026 - June 30, 2027**

Fund Group	Description	2023-2024 Actual	2024-2025 Actual	2025-2026 Budgeted	2026-2027 Proposed	2026-2027 Approved	2026-2027 Adopted
100	General Fund	120,742,604	111,824,953	119,071,107	121,245,822	121,245,822	121,219,407
200	Special Revenue Funds	40,352,670	35,786,203	35,918,731	33,720,046	33,720,046	33,720,046
301	Debt Service Fund	2,876,684	-	-	-	-	-
302	Debt Service Fund	3,316,872	3,148,524	2,948,575	2,566,534	2,566,534	2,566,534
310	Debt Service Fund	2,077,891	2,079,503	2,138,774	2,134,320	2,134,320	2,134,320
312	Debt Service Fund	1,948,215	2,147,976	2,234,976	2,269,552	2,269,552	2,269,552
400	Capital Projects Funds	12,864,046	12,578,609	6,106,295	1,873,121	1,873,121	1,873,121
600	Reserve Funds	3,781,967	2,669,753	4,060,267	1,916,180	1,889,764	1,916,180
710	Trust Fund	173,682	180,683	174,783	167,676	167,676	167,676
711	Trust Fund	165,037	167,304	169,104	168,264	168,264	168,264
Total		188,299,669	170,583,508	172,822,611	166,061,513	166,035,098	166,035,098