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

DOCKET OF BUSINESS
May 20, 2026
Klamath Falls City Schools Lucile O'Neill Education Center Boardroom
1336 Avalon Street
Klamath Falls, Oregon 97603
BUDGET COMMITTEE MEETING & BUDGET APPROVAL

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

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

1. **PRELIMINARY BUSINESS**
    1. Call to Order and Pledge of Allegiance
    2. Roll Call
    3. Public Welcome & Public Comment
2. **NEW BUSINESS/ACTION ITEM**
    1. Approval of 2026-2027 Proposed Budget 2

Board of Education: Andrea Jensen, Zone 1 | Andrew Biggs, Zone 2 | Vanessa Bennett, Zone 3 | Kathy Hewitt, Zone 4 | Trina Perez, Zone 5 | Kelsey Bitzer, Zone 6 | Nicole Trejo, Zone 7

Klamath Falls City Schools



2026-2027 Approved Budget

Proposed by:

Dr. Keith Brown, Superintendent

Daymond Monteith, Executive Director of Operations

Charity VanWinkle, Business Manager

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Executive Summary

Klamath Falls City Schools 2026-2027 Approved Budget

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

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

Contents

- Superintendent's Budget Message
- Budget Document Format
- Budget Development Process and Timeline
- Board of Directors and Budget Committee
- 2026-2027 Administration
- Budget Overview 5

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

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

2026-27 KFCS Budget Message

Superintendent Dr. Keith Brown

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

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

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

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

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

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

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

Dr. Keith Brown-Superintendent



Budget Document Format

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

Document Sections

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

Executive Summary

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

Organizational Section

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

7

Financial Section

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

Informational Section

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

2026-27 Budget Development

Process & Timeline

The budget development process begins with the formation of a Budget Committee, as required by Oregon State law. This committee consists of the seven elected School Board members and an equal number of citizens appointed by the Board, ensuring balanced community representation.

The process is guided by revenue forecasts, which are primarily driven by projected student enrollment and anticipated property tax revenues within the district. Using these projections, the district develops an overall funding forecast to establish available resources.

Schools and departments are then allocated funding through a structured allocation model. This model considers factors such as school level (elementary, middle, and high school) and projected student enrollment to distribute resources equitably.

Because available funding is limited, not all requests can be fully supported. Budget decisions are made by prioritizing the district's strategic goals and aligning resources accordingly. Primary consideration is given to maintaining appropriate class sizes and staffing ratios, while also ensuring that essential operational needs across the district are met.

Once expenditures are aligned with projected revenues, a balanced budget is developed. The proposed budget is then presented to the Budget Committee, along with all underlying assumptions. The committee reviews the proposal and may approve it as presented or recommend revisions.

Following Budget Committee approval and an opportunity for public input, the School Board formally adopts the budget. The Board establishes appropriations by major category and certifies the property tax levy to the county assessor.



2026-2027 BUDGET CALENDAR

Early March 2026	State Revenue projections due to district
(Friday) February 27, 2026	Per-student allocations distributed to si
(Monday - Friday) March 23,2025-March 27, 2026	Spring Break
(Friday) March 20, 2026	Site budget documents to Business Office
(Friday) March 27, 2026	Personnel budget to Business Office
(Thursday) April 2, 2026	Budget review with administrators @ L
(Wednesday) April 22, 2026	Budget Committee Training Work Session
(Monday)-(Friday) April 6, 2026-April 29, 2026	Budget preparation
(Wednesday) **April 29, 2026	**Budget Message/Public Input (6:00 p.m.) Determine if add or cut list is required *All Administrators expected to attend this meeting
(Wednesday to Wednesday) April 29, 2026-May 20, 2026	Add and/or Cut List Prepared
(Wednesday) **May 20, 2025	**Budget Committee Meeting & Budget Committee Approval (6:00 p.m.) *All administrators expected to attend
(Monday) June 8, 2026	Budget Adoption (6:00 p.m.) at Board Meeting
** Meetings which Administrators are asked to attend	
Revised 12/1/2025 CV	

Klamath Falls City Schools

Board of Education



Andrew Biggs
Zone 2 (At-large)
2025-2026 Board Chair
Term Expires 6/30/2027



Trina Perez
Zone 5 (Pelican)
2025-2026 Board Vice Chair
(Term Expires 6/30/2027)



Vanessa Bennett
Zone 3 (Conger)
Term Expires 6/30/2029



Kelsey Bitzer
Zone 6 (At-large)
(Term Expires 6/30/2029)



Kathy Hewitt
Zone 4 (Mills)
(Term Expires 6/30/2027)



Andrea Jensen
Zone 1 (Roosevelt)
Term Expires 6/30/2027



Nicole Trejo
Zone 7 (At-large)
(Term Expires 6/30/2029)

Klamath Falls City Schools

Budget Committee

Brienne Humphrey Term Expires 6/30/2026	Jaynee Coslet Term Expires 6/30/2029	Lori Theros Term Expires 6/30/2027

Sarah Chase Term Expires 6/30/2026	Paul Joyner Term Expires 6/30/2026	Ethan DuBois Term Expires 6/30/2029	Roibin Gray Term Expires 6/30/2029

Klamath Falls City Schools

2026-2027Administration

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

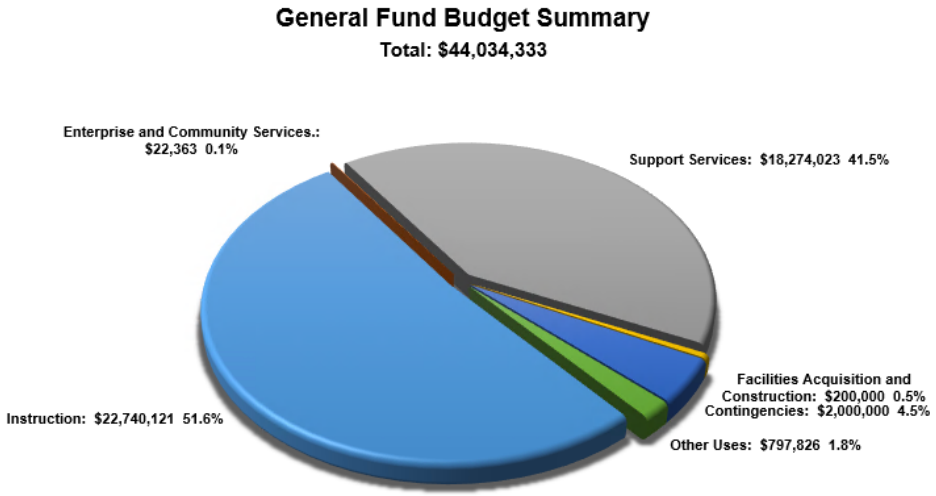
Klamath Falls City Schools

Budget Overview

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

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

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



2022/23 Actuals	2023/24 Actuals	General Fund Budget Summary	2024/25 Actuals	2025/26 Adopted		2026/27 Proposed	2026/27 Approved		2026/27 Adopted	
$	$	Function	$	$	FTE	$	$	FTE	$	FTE
13,128,189	15,582,726	1000 - Instruction	21,474,168	23,765,152	210.98	22,740,121	22,740,121	206.05	22,740,121	206.05
12,140,289	13,978,036	2000 - Support Services	15,897,587	16,304,382	104.16	18,274,023	18,274,023	114.28	18,274,023	114.28
4,500	231	3000 - Enterprise and Community Services.	85,961	42,363		22,363	22,363		22,363	
6,341,147	50,916	4000 - Facilities Acquisition and Construction	-	-		200,000	200,000		200,000	
177,779	12,591,602	5000 - Other Uses	3,270,110	296,580		797,826	797,826		797,826	
-	-	6000 - Contingencies	-	2,000,000		2,000,000	2,000,000		2,000,000	
31,791,904	42,203,511	Total Function:	40,727,826	42,408,477	315.14	44,034,333	44,034,333	320.33	44,034,333	320.33

Klamath Falls City Schools

Organizational Section

CONTENTS

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



Klamath Falls City Schools

Every student, every day, whatever it takes!

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

AIM 1 – All Students Achieve at High Levels

Goal 1: Shared Leadership

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

Goal 2: Student Engagement and Ownership

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

Goal 3: High-Quality Instruction and Support Systems

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

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

Goal 1: Positive Behavior and Life Skills

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

Goal 2: Student Contribution and Service

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

Goal 3: Safe, Supportive, and Inclusive Relationships

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

Goal 4: Health and Well-Being

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

Goal 1: Efficient and Effective Systems

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

Goal 2: High-Quality Service and Communication

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

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

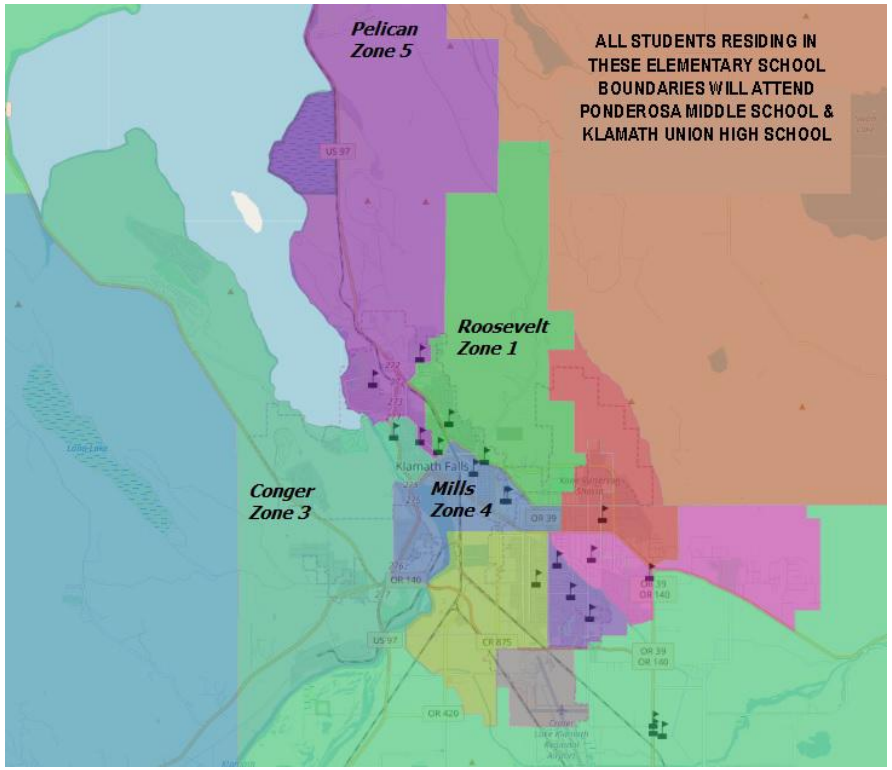


Klamath Falls City Schools

District Boundary

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

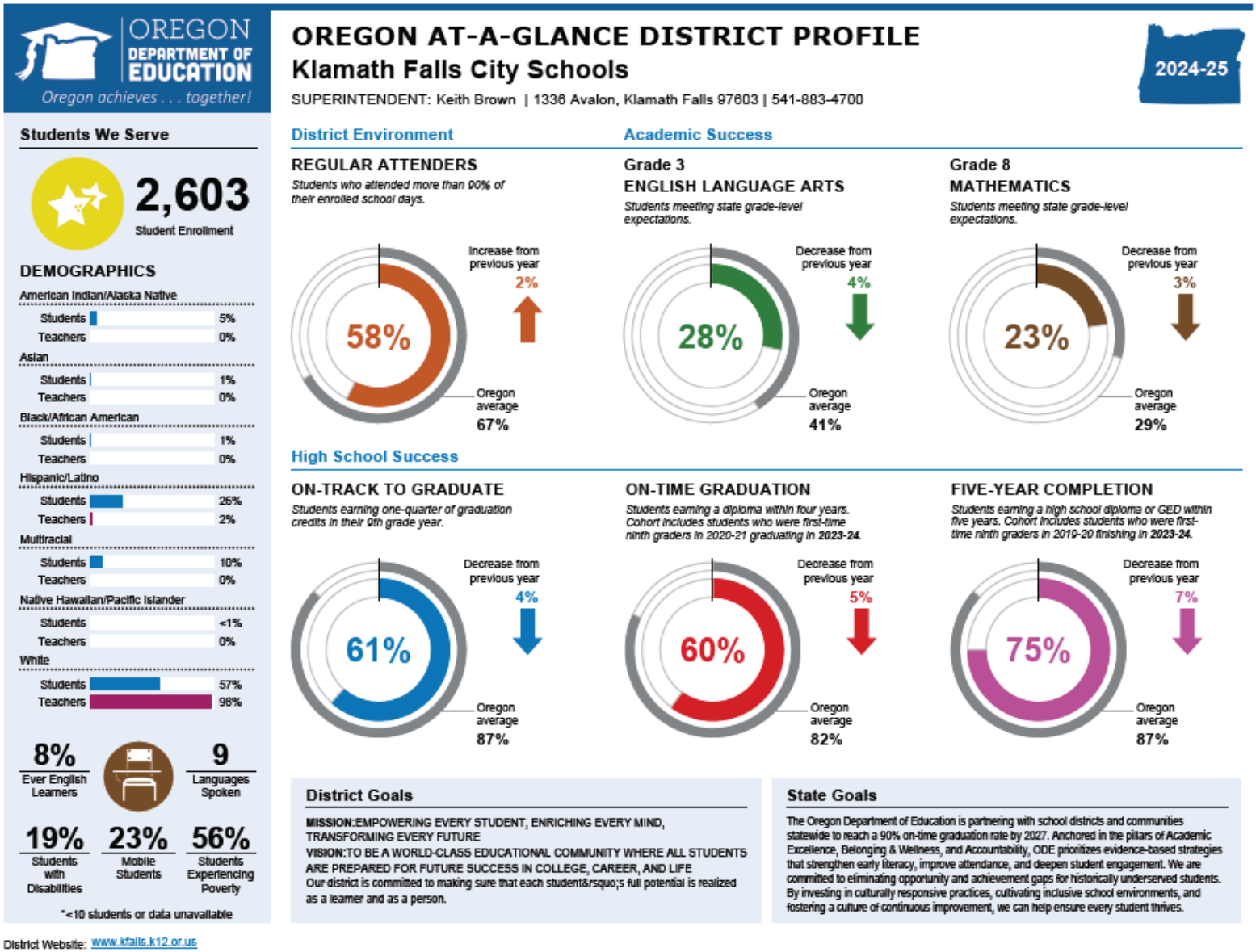
- 4 Elementary Schools
- 1 Middle School
- 2 High School
- 1 Alternative Learning Center



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

Klamath Falls City Schools

At – a – Glance



OREGON DEPARTMENT OF EDUCATION
Oregon achieves . . . together!

OREGON AT-A-GLANCE DISTRICT PROFILE

Klamath Falls City Schools

SUPERINTENDENT: Keith Brown | 1336 Avalon, Klamath Falls 97603 | 541-883-4700

2024-25

Students We Serve

2,603 Student Enrollment

DEMOGRAPHICS

American Indian/Alaska Native	
Students	5%
Teachers	0%
Asian	
Students	1%
Teachers	0%
Black/African American	
Students	1%
Teachers	0%
Hispanic/Latino	
Students	26%
Teachers	2%
Multiracial	
Students	10%
Teachers	0%
Native Hawaiian/Pacific Islander	
Students	<1%
Teachers	0%
White	
Students	57%
Teachers	98%

8% Ever English Learners

9 Languages Spoken

19% Students with Disabilities

23% Mobile Students

56% Students Experiencing Poverty

*<10 students or data unavailable

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

District Environment

REGULAR ATTENDERS

Students who attended more than 90% of their enrolled school days.

58% — Increase from previous year 2% — Oregon average 67%

Academic Success

Grade 3 ENGLISH LANGUAGE ARTS

Students meeting state grade-level expectations.

28% — Decrease from previous year 4% — Oregon average 41%

Grade 8 MATHEMATICS

Students meeting state grade-level expectations.

23% — Decrease from previous year 3% — Oregon average 29%

High School Success

ON-TRACK TO GRADUATE

Students earning one-quarter of graduation credits in their 9th grade year.

61% — Decrease from previous year 4% — Oregon average 87%

ON-TIME GRADUATION

Students earning a diploma within four years. Cohort includes students who were first-time ninth graders in 2020-21 graduating in 2023-24.

60% — Decrease from previous year 5% — Oregon average 82%

FIVE-YEAR COMPLETION

Students earning a high school diploma or GED within five years. Cohort includes students who were first-time ninth graders in 2019-20 finishing in 2023-24.

75% — Decrease from previous year 7% — Oregon average 87%

District Goals

MISSION:EMPOWERING EVERY STUDENT, ENRICHING EVERY MIND, TRANSFORMING EVERY FUTURE
VISION:TO BE A WORLD-CLASS EDUCATIONAL COMMUNITY WHERE ALL STUDENTS ARE PREPARED FOR FUTURE SUCCESS IN COLLEGE, CAREER, AND LIFE
Our district is committed to making sure that each student’s full potential is realized as a learner and as a person.

State Goals

The Oregon Department of Education is partnering with school districts and communities statewide to reach a 90% on-time graduation rate by 2027. Anchored in the pillars of Academic Excellence, Belonging & Wellness, and Accountability, ODE prioritizes evidence-based strategies that strengthen early literacy, improve attendance, and deepen student engagement. We are committed to eliminating opportunity and achievement gaps for historically underserved students. By investing in culturally responsive practices, cultivating inclusive school environments, and fostering a culture of continuous improvement, we can help ensure every student thrives.

OREGON DEPARTMENT OF EDUCATION
Oregon achieves . . . together!

OREGON AT-A-GLANCE DISTRICT PROFILE CONTINUED

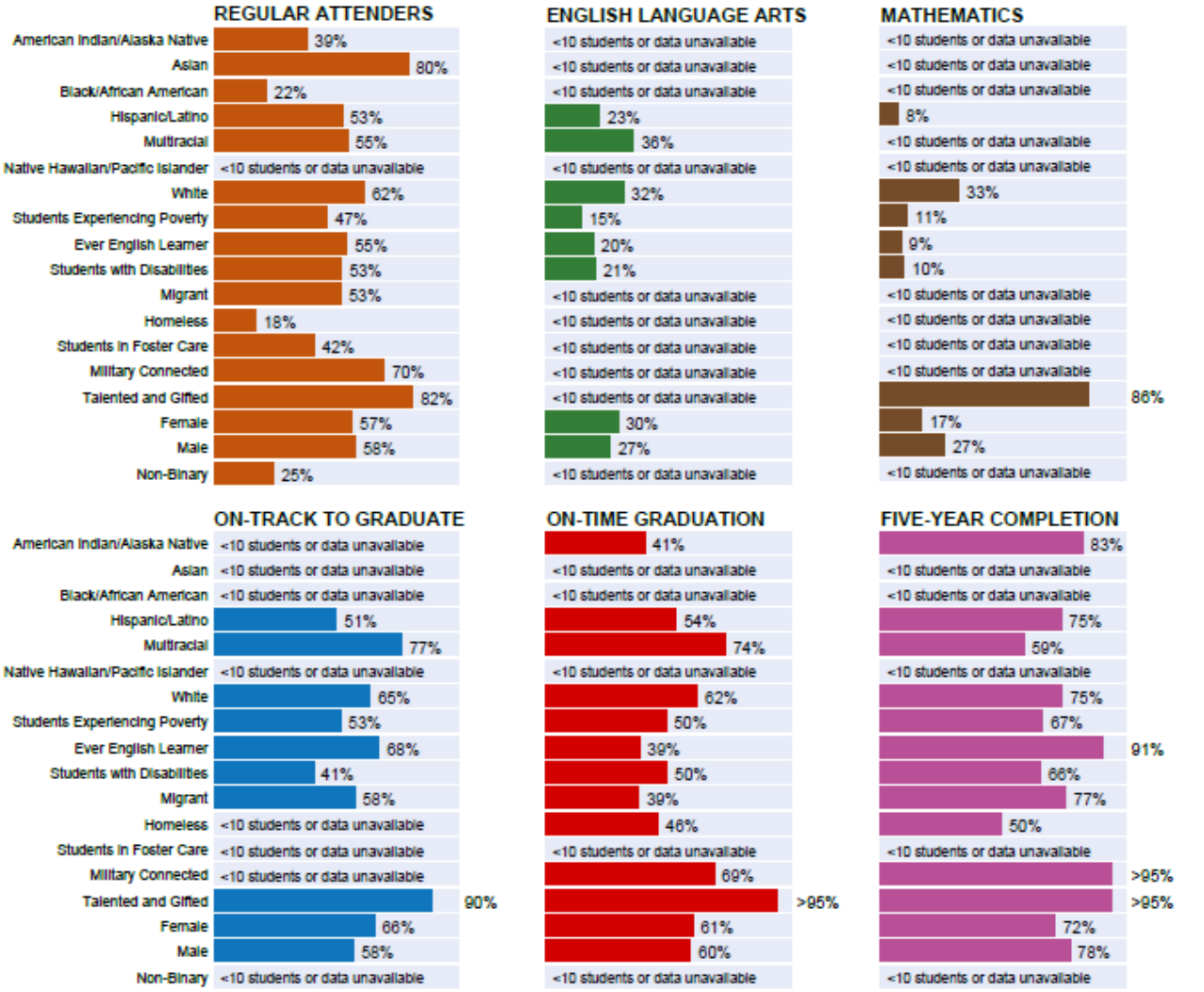
Klamath Falls City Schools

2024-25

Outcomes

Our Staff (rounded FTE)

- **12** Administrators
- **152** Teachers
- **98** Educational assistants
- **3** Counselors
- **0** Social Workers
- **0** Licensed Librarians
- **1** Psychologists
- **63%** % of licensed teachers with more than 3 years of experience



Data are suppressed to protect confidential student information.

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

Klamath Falls City Schools

Funds Overview

Funds Overview

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

Basis of Accounting

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

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

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

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



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

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

Klamath Falls City Schools

Financial Section

Contents

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

Overview

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

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

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

All Funds Requirements by Function

Total: $77,187,939

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

All Funds Requirements by Object

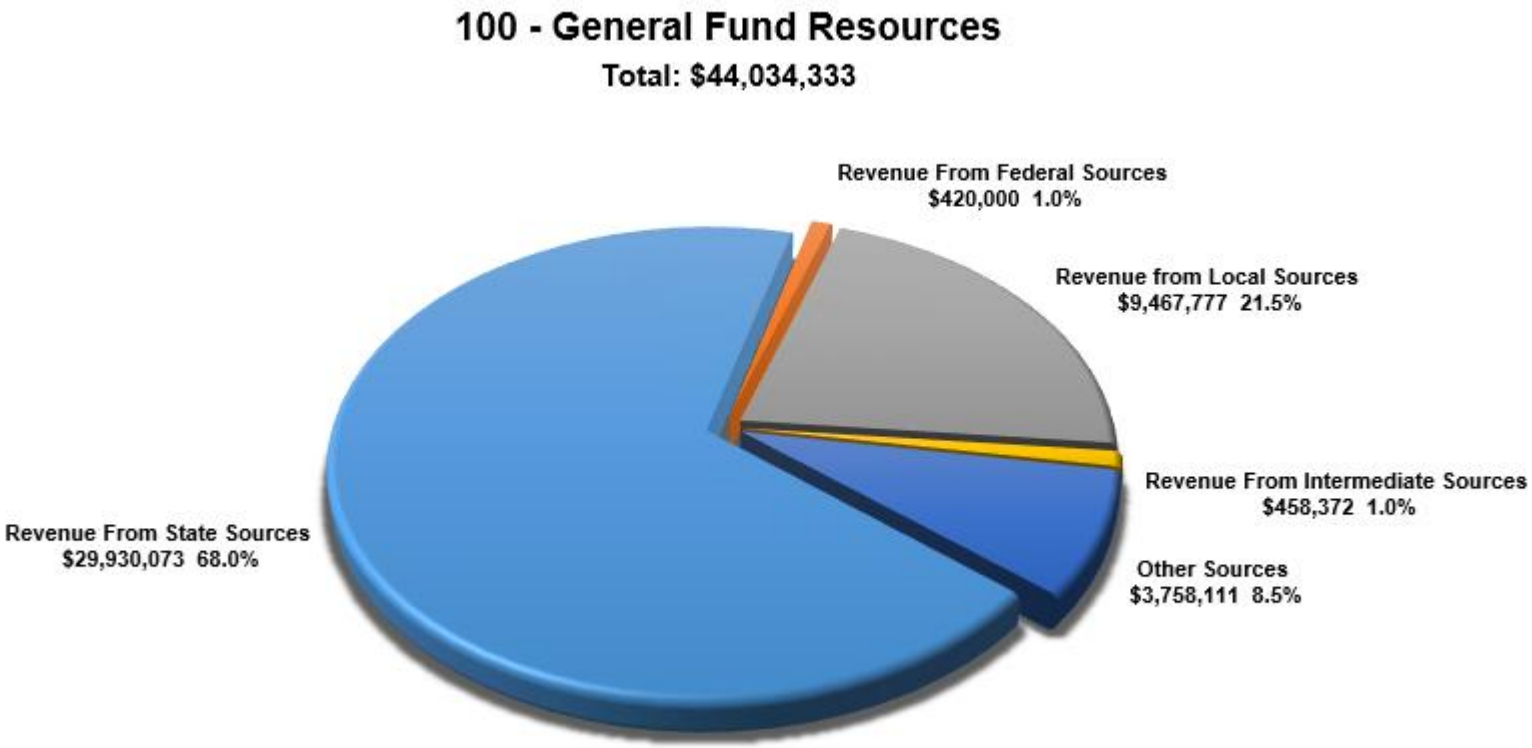
Total: $77,187,939

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

General Fund—Fund 100

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

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



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

General Fund Requirements by Function

Total: $44,034,333

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

General Fund Requirements by Object

Total: $42,877,037

General Fund Requirements by Object

Total: $44,034,333

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

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

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

Conger Elementary

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

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

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

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

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

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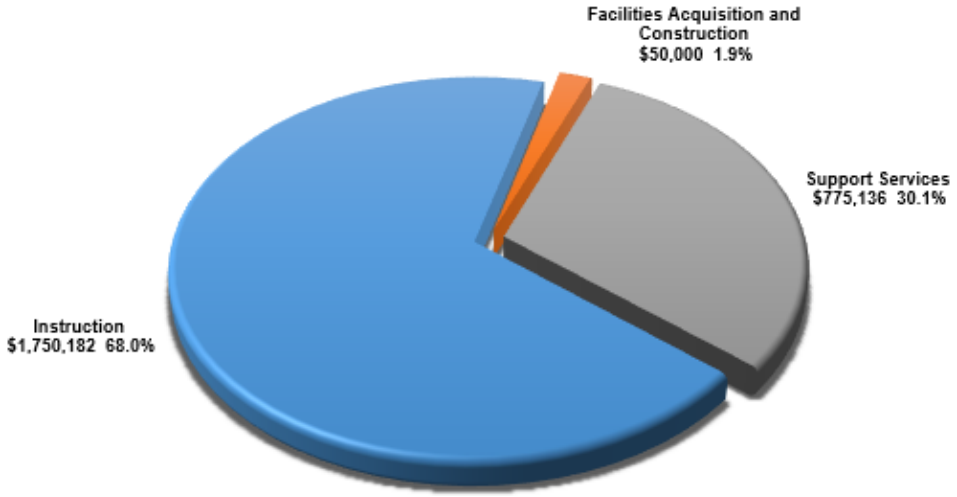
- Implementation of state academic standards and assessment systems
- Expansion of early literacy and intervention programs
- Integration of classroom technology and digital learning tools
- Development of student support services focused on social-emotional learning

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

Requirements by Function

143 - Joseph Conger Elementary

Total: $2,575,318

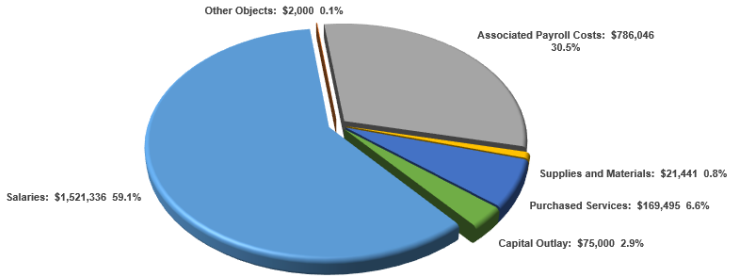


2022/23 Actuals	2023/24 Actuals	Requirements by Function	2024/25 Actuals	2025/26 Adopted		2026/27 Proposed	2026/27 Approved		2026/27 Adopted	
$	$	Major Function - Function	$	$	FTE	$	$	FTE	$	FTE
		1000 - Instruction								
609,730	589,904	1111 - Primary, K-5	1,586,812	1,651,962	12.56	1,719,503	1,719,503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

Requirements by Object

143 - Joseph Conger Elementary

Total: $2,575,318



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

Mills Elementary

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

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

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

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

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

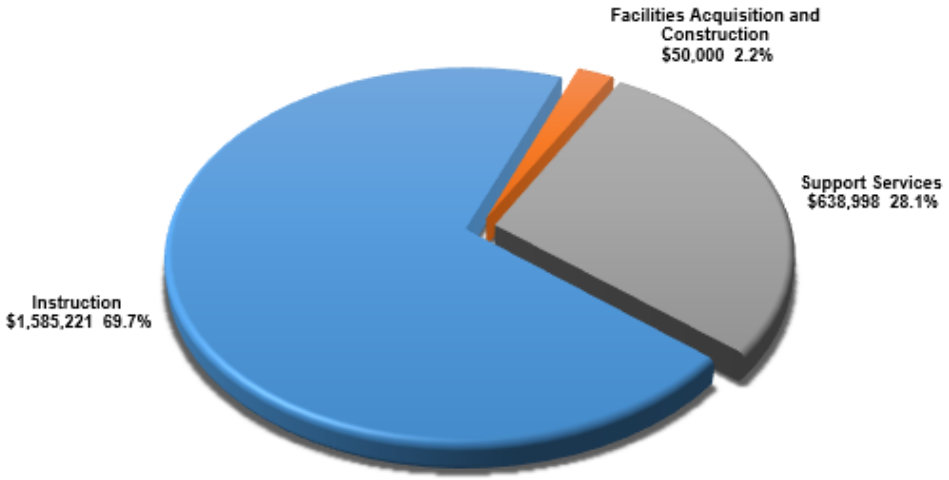
Today, Mills Elementary continues to serve students in kindergarten through fifth grade as part of Klamath Falls City Schools. While the building has been updated over time to meet modern educational standards, it still retains the character and legacy of its early years.

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

Requirements by Function

158 - Mills Elementary

Total: $2,274,219

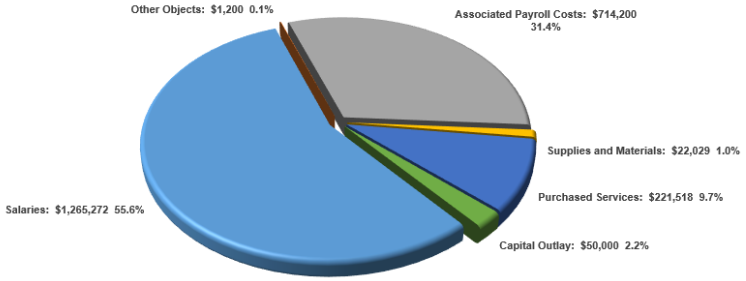


2022/23 Actuals	2023/24 Actuals	Requirements by Function	2024/25 Actuals	2025/26 Adopted		2026/27 Proposed	2026/27 Approved		2026/27 Adopted	
$	$	Major Function - Function	$	$	FTE	$	$	FTE	$	FTE
		1000 – Instruction								
918,091	890,230	1111 - Primary, K-5	1,408,852	1,871,292	15.56	1,361,369	1,361,369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

Requirements by Object

158 - Mills Elementary

Total: $2,274,219



2022/23 Actuals	2023/24 Actuals	Requirements by Object	2024/25 Actuals	2025/26 Adopted		2026/27 Proposed	2026/27 Approved		2026/27 Adopted	
$	$	Major Object - Object	$	$	FTE	$	$	FTE	$	FTE
		100 - Salaries								
543,751	543,686	111 - Licensed Salaries	819,594	1,092,377	15.56	873,845	873,845	12.56	873,845	12.56
198,606	221,982	112 - Classified Salaries	240,500	251,997	7.84	255,871	255,871	7.47	255,871	7.47
111,965	116,907	113 - Administrators	120,128	111,086	1.00	133,842	133,842	1.00	133,842	1.00
25,640	33,909	130 - Additional Salary	20,564	-		1,714	1,714		1,714	
-	-	159 - Mentor Teacher	1,986	-		-	-		-	
879,963	**916,484**	**Total Object 100:**	**1,202,771**	**1,456,060**	**24.40**	**1,265,272**	**1,265,272**	**21.03**	**1,265,272**	**21.03**
		200 - Associated Payroll Costs								
13,153	8,475	211 - PERS-Employer	17,797	20,294		-	-		-	
52,878	50,023	212 - PERS-IAP	60,118	87,363		75,917	75,917		75,917	
126,692	127,123	213 - OPSRP UAL Contribution	149,441	162,426		166,403	166,403		166,403	
12,376	4,519	214 - PERS UAL Contribution	8,770	26,509		12,326	12,326		12,326	
63,748	74,124	216 - OPSRP-Employer	87,450	95,107		-	-		-	
65,293	68,861	220 - FICA	89,833	111,385		96,792	96,792		96,792	
5,131	5,382	231 - SAIF	6,510	7,701		8,507	8,507		8,507	
-	60	232 - Unemployment	1,155	13,429		11,827	11,827		11,827	
2,091	3,601	233 - Oregon Paid Leave	4,697	-		-	-		-	
189,088	164,146	240 - Insurance Benefits	221,344	383,678		333,278	333,278		333,278	
1,323	1,460	244 - Employer-Paid TAX Sheltered Annuity	2,017	9,150		9,150	9,150		9,150	
531,773	**507,773**	**Total Object 200:**	**649,133**	**917,042**		**714,200**	**714,200**		**714,200**	
		300 - Purchased Services								
111,614	82,087	311 - Instruction Services	184,491	98,341		98,341	98,341		98,341	
10,303	14,789	322 - Purchased Services	8,752	9,796		9,796	9,796		9,796	
26,284	29,354	325 - Electricity	61,739	50,830		50,830	50,830		50,830	
2,304	2,134	326 - Fuel	24,762	17,701		17,701	17,701		17,701	
13,267	18,515	327 - Water and Sewage	16,135	17,100		17,000	17,000		17,000	
11,849	12,686	328 - Garbage	21,350	21,092		23,000	23,000		23,000	
1,831	3,994	329 - Laundry	1,402	4,000		4,000	4,000		4,000	
655	682	353 - Postage	1,523	950		850	850		850	
178,107	**164,241**	**Total Object 300:**	**320,154**	**219,810**		**221,518**	**221,518**		**221,518**	
		400 - Supplies and Materials								
10,836	14,433	410 - Consumable Supplies and Materials	13,518	18,529		17,579	17,579		17,579	
239	-	430 - Library Books	536	450		450	450		450	
547	-	440 - Periodicals	-	-		-	-		-	
280	5,471	460 - Non-Consumable Items	2,175	4,600		3,150	3,150		3,150	
511	594	470 - Computer Software	633	650		750	750		750	
-	-	480 - Computer Hardware	-	100		100	100		100	
12,412	**20,499**	**Total Object 400:**	**16,862**	**24,329**		**22,029**	**22,029**		**22,029**	
		500 - Capital Outlay								
171,020	10,506	520 - Buildings Acquisition	75,911	-		50,000	50,000		50,000	
171,020	**10,506**	**Total Object 500:**	**75,911**	**-**		**50,000**	**50,000**		**50,000**	
		600 - Other Objects								
904	904	640 - Dues and Fees	159	1,200		1,200	1,200		1,200	
904	**904**	**Total Object 600:**	**159**	**1,200**		**1,200**	**1,200**		**1,200**	
1,774,179	**1,620,406**	**Total Center 158:**	**2,264,989**	**2,618,441**	**24.40**	**2,274,219**	**2,274,219**	**21.03**	**2,274,219**	**21.03**

Pelican Elementary

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

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

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

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

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

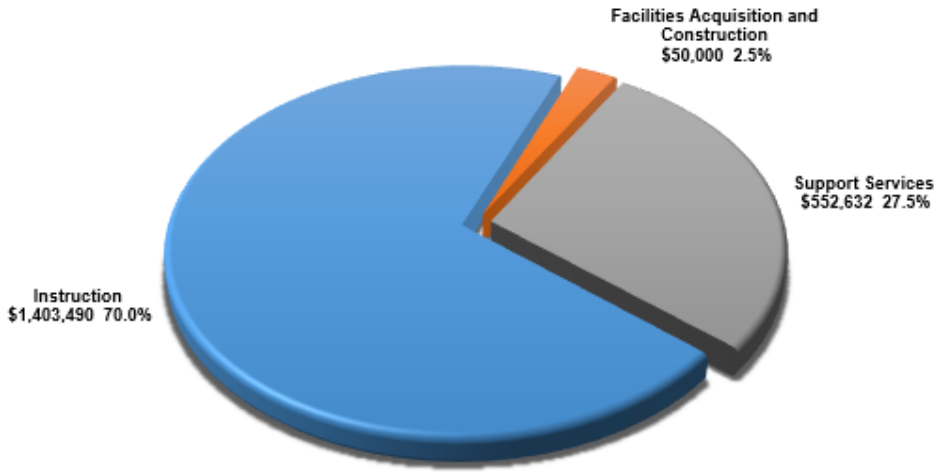
As part of Klamath Falls City Schools, Pelican Elementary continues to serve students from kindergarten through fifth grade. Its identity—often associated with the resilience and spirit of its namesake—remains deeply tied to the community it supports.

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

Requirements by Function

161 - Pelican Elementary

Total: $2,006,122

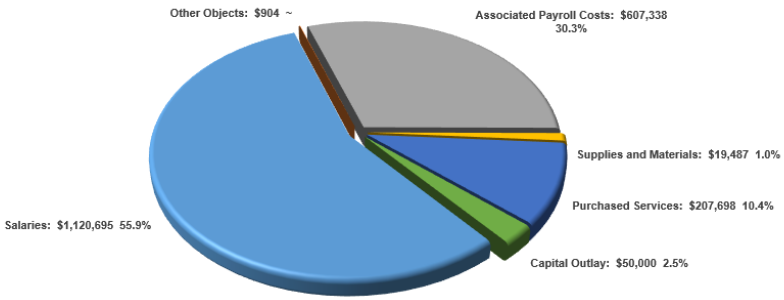


2022/23 Actuals	2023/24 Actuals	Requirements by Function	2024/25 Actuals	2025/26 Adopted		2026/27 Proposed	2026/27 Approved		2026/27 Adopted	
$	$	Major Function - Function	$	$	FTE	$	$	FTE	$	FTE
		1000 - Instruction								
1,050,467	830,927	1111 - Primary, K-5	1,354,754	1,437,425	11.56	1,403,390	1,403,390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

Requirements by Object

161 - Pelican Elementary

Total: $2,006,122



2022/23 Actuals	2023/24 Actuals	Requirements by Object	2024/25 Actuals	2025/26 Adopted		2026/27 Proposed	2026/27 Approved		2026/27 Adopted	
$	$	Major Object - Object	$	$	FTE	$	$	FTE	$	FTE
		100 – Salaries								
598,664	444,487	111 - Licensed Salaries	750,461	817,263	11.56	843,458	843,458	11.56	843,458	11.56
99,928	106,277	112 - Classified Salaries	118,001	98,741	3.00	134,188	134,188	4.00	134,188	4.00
121,805	127,969	113 - Administrators	132,472	-		139,248	139,248	1.00	139,248	1.00
26,321	43,791	130 - Additional Salary	18,508	2,213		3,801	3,801		3,801	
-	-	151 - Club Advisor/Activities	496	-		-	-		-	
-	-	159 - Mentor Teacher	3,971	-		-	-		-	
846,718	**722,524**	**Total Object 100:**	**1,023,910**	**918,217**	**14.56**	**1,120,695**	**1,120,695**	**16.56**	**1,120,695**	**16.56**
		200 – Associated Payroll Costs								
34,929	30,669	211 - PERS-Employer	28,138	11,261		-	-		-	
47,573	39,720	212 - PERS-IAP	57,948	55,092		67,244	67,244		67,244	
82,194	70,992	213 - OPSRP UAL Contribution	116,277	116,773		151,599	151,599		151,599	
42,923	33,537	214 - PERS UAL Contribution	36,224	14,710		15,368	15,368		15,368	
41,357	41,417	216 - OPSRP-Employer	68,043	68,376		-	-		-	
63,810	53,969	220 - FICA	76,862	70,243		85,732	85,732		85,732	
3,978	3,652	231 - SAIF	4,892	4,142		7,535	7,535		7,535	
-	2,817	232 - Unemployment	-	8,468		10,471	10,471		10,471	
2,065	2,693	233 - Oregon Paid Leave	4,019	-		-	-		-	
170,364	140,355	240 - Insurance Benefits	236,220	232,200		265,200	265,200		265,200	
4,304	613	244 - Employer-Paid TAX Sheltered Annuity	2,087	4,189		4,189	4,189		4,189	
493,496	**420,433**	**Total Object 200:**	**630,709**	**585,454**		**607,338**	**607,338**		**607,338**	
		300 – Purchased Services								
86,340	95,166	311 - Instruction Services	101,717	85,461		85,461	85,461		85,461	
11,144	8,053	322 - Purchased Services	10,638	11,359		11,359	11,359		11,359	
14,274	29,697	325 - Electricity	39,069	42,063		42,063	42,063		42,063	
18,259	8,283	326 - Fuel	20,197	21,243		21,243	21,243		21,243	
12,230	12,216	327 - Water and Sewage	26,876	27,324		27,324	27,324		27,324	
6,683	10,240	328 - Garbage	14,722	16,548		16,548	16,548		16,548	
2,034	3,705	329 - Laundry	3,470	3,600		3,600	3,600		3,600	
-	-	340 - Travel	-	200		-	-		-	
-	49	353 - Postage	11	300		100	100		100	
-	-	389 - Other Non-Instructional Professional and Te	63	-		-	-		-	
151,564	**167,410**	**Total Object 300:**	**216,762**	**208,098**		**207,698**	**207,698**		**207,698**	
		400 – Supplies and Materials								
11,676	14,555	410 - Consumable Supplies and Materials	9,567	9,900		8,500	8,500		8,500	
-	156	430 - Library Books	-	200		200	200		200	
3,773	6,765	460 - Non-Consumable Items	8,746	9,645		9,312	9,312		9,312	
511	594	470 - Computer Software	633	800		875	875		875	
49	1,105	480 - Computer Hardware	976	600		600	600		600	
16,009	**23,175**	**Total Object 400:**	**19,922**	**21,145**		**19,487**	**19,487**		**19,487**	
		500 – Capital Outlay								
2,849,316	7,440	520 - Buildings Acquisition	-	-		50,000	50,000		50,000	
2,849,316	**7,440**	**Total Object 500:**	-	-		**50,000**	**50,000**		**50,000**	
		600 – Other Objects								
904	904	640 - Dues and Fees	252	904		904	904		904	
904	**904**	**Total Object 600:**	**252**	**904**		**904**	**904**		**904**	
4,358,008	**1,341,887**	**Total Center 161:**	**1,891,554**	**1,733,818**	**14.56**	**2,006,122**	**2,006,122**	**16.56**	**2,006,122**	**16.56**

Roosevelt Elementary

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

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

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

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

Beyond its physical growth, Roosevelt Elementary developed a strong identity centered on community and tradition. Families in Klamath Falls have long viewed the school as more than a place of instruction—it is a place where generations have learned, formed friendships, and built lasting connections. School events, 37
academic programs, and extracurricular activities have all contributed to a culture that values both achievement and belonging.

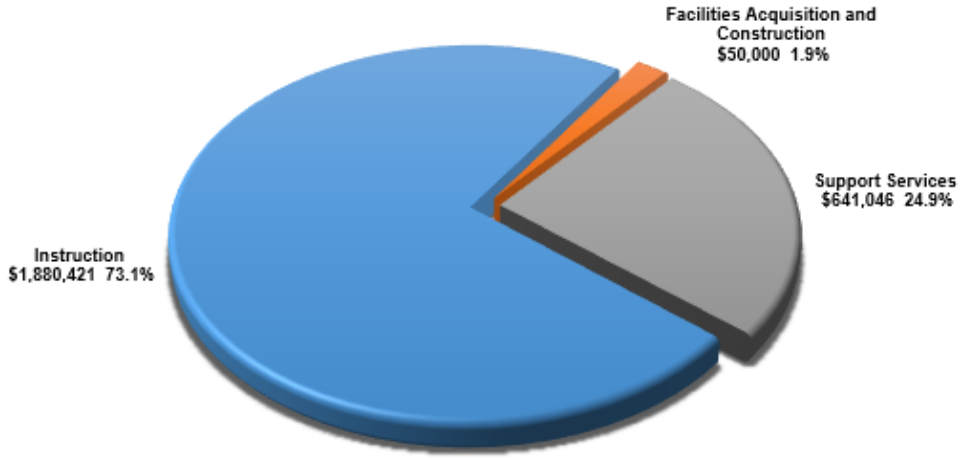
As part of Klamath Falls City Schools, Roosevelt Elementary continues to educate students in kindergarten through fifth grade. Its commitment to fostering a supportive and engaging environment remains unchanged, even as teaching methods and technologies have advanced.

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

Requirements by Function

173 - Roosevelt School

Total: $2,571,467

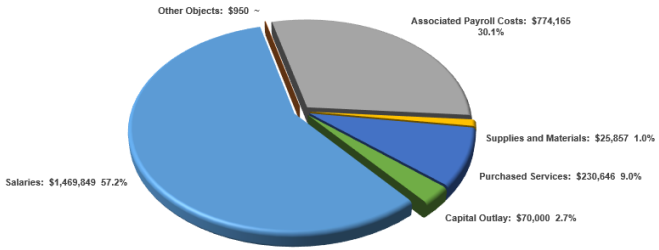


2022/23 Actuals	2023/24 Actuals	Requirements by Function	2024/25 Actuals	2025/26 Adopted		2026/27 Proposed	2026/27 Approved		2026/27 Adopted	
$	$	Major Function - Function	$	$	FTE	$	$	FTE	$	FTE
		1000 – Instruction								
363,019	665,618	1111 - Primary, K-5	1,923,825	2,258,266	17.69	1,869,658	1,869,658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

Requirements by Object

173 - Roosevelt School

Total: $2,571,467



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

Ponderosa Middle School

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

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

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

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

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

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

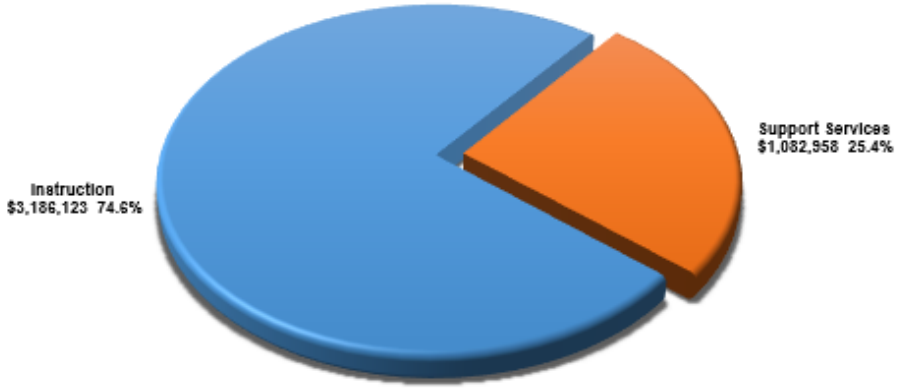
As part of Klamath Falls City Schools, Ponderosa Middle School continues to serve as a bridge between elementary and high school education. Its legacy is defined not only by its history, but by the countless students who have walked its halls—each leaving a mark on a school that has, in turn, helped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

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

Requirements by Function

162 - Ponderosa Middle School

Total: $4,269,081

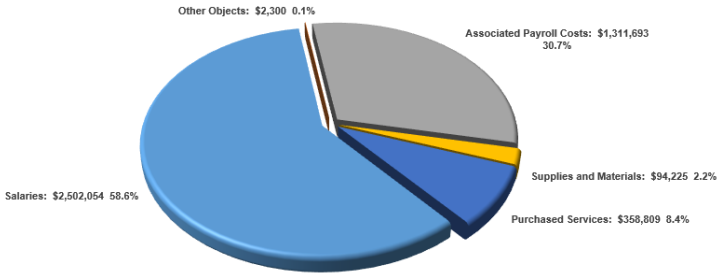


2022/23 Actuals	2023/24 Actuals	Requirements by Function	2024/25 Actuals	2025/26 Adopted		2026/27 Proposed	2026/27 Approved		2026/27 Adopted	
$	$	Major Function - Function	$	$	FTE	$	$	FTE	$	FTE
		1000 - Instruction								
1,363,238	1,316,482	1121 - Middle/Junior High Programs	3,066,433	3,139,479	24.10	3,081,511	3,081,511	23.31	3,081,511	23.31
50,896	74,219	1122 - Middle/Junior High School Extra-Curricular	89,998	36,000		36,500	36,500		36,500	
7,743	8,062	1132 - High School Extra-Curricular	-	-		-	-		-	
76,786	98,719	1291 - English Second Language Programs	76,073	68,302	0.50	68,112	68,112	0.50	68,112	0.50
1,498,723	**2,097,482**	**Total Function 1000:**	**3,232,504**	**3,303,781**	**24.60**	**3,186,123**	**3,186,123**	**23.81**	**3,186,123**	**23.81**
		2000 - Support Services								
645	488	2122 - Counseling Services	675	1,760		1,760	1,760		1,760	
11,052	11,337	2134 - Nurse Services	330	700		750	750		750	
863	24,316	2222 - Library/Media Center	28,933	42,646	0.81	41,796	41,796	0.81	41,796	0.81
1,367	1,209	2240 - Instructional Staff Development	250	3,000		3,000	3,000		3,000	
533,305	602,122	2410 - Office of the Principal Services	621,135	620,423	6.00	657,733	657,733	6.00	657,733	6.00
369,165	351,337	2542 - Care and Upkeep of Buildings Services	359,689	380,697	3.38	349,533	349,533	2.38	349,533	2.38
193	278	2543 - Care and Upkeep of Grounds Services	485	750		750	750		750	
2,860	17,389	2552 - Vehicle Operation Services	19,023	4,155		2,536	2,536		2,536	
10,009	3,289	2574 - Printing, Publishing, and Duplicating Servic	12,761	11,000		11,000	11,000		11,000	
7,424	10,542	2660 - Technology Services	11,882	14,600		14,100	14,100		14,100	
936,881	**1,028,308**	**Total Function 2000:**	**1,055,222**	**1,079,731**	**10.19**	**1,082,958**	**1,082,958**	**9.19**	**1,082,958**	**9.19**
		3000 - Enterprise and Community Services								
-	173	3100 - Food Services	-	-		-	-		-	
-	**173**	**Total Function 3000:**	-	-		-	-		-	
		4000 - Facilities Acquisition and Construction								
-	5,407	4120 - Site Acquisition and Development Services	-	-		-	-		-	
-	**5,407**	**Total Function 4000:**	-	-		-	-		-	
2,435,605	**3,131,369**	**Total Center 162:**	**4,287,727**	**4,383,512**	**34.78**	**4,269,081**	**4,269,081**	**32.99**	**4,269,081**	**32.99**

Requirements by Object

162 - Ponderosa Middle School

Total: $4,269,081



2022/23 Actuals	2023/24 Actuals	Requirements by Object	2024/25 Actuals	2025/26 Adopted		2026/27 Proposed	2026/27 Approved		2026/27 Adopted	
$	$	Major Object - Object	$	$	FTE	$	$	FTE	$	FTE
		100 - Salaries								
777,067	1,030,439	111 - Licensed Salaries	1,743,100	1,926,024	24.60	1,340,296	1,340,296	23.81	1,340,296	23.81
255,331	275,394	112 - Classified Salaries	238,847	297,702	8.19	270,318	270,318	7.19	270,318	7.19
234,980	247,873	113 - Administrators	261,181	238,586	2.00	275,675	275,675	2.00	275,675	2.00
7,486	-	114 - Managerial - Classified	-	-		-	-		-	
-	7,193	122 - Substitutes - Classified	37,346	-		-	-		-	
57,600	108,181	130 - Additional Salary	83,113	13,076		15,165	15,165		15,165	
-	-	150 - Coaching/Athletics	10,920	-		-	-		-	
-	-	151 - Club Advisor/Activities	3,431	-		-	-		-	
-	-	154 - Licensed Extra Duty	4,467	-		-	-		-	
-	-	155 - Classified Extra Duty	436	-		-	-		-	
-	-	159 - Mentor Teacher	4,364	-		-	-		-	
1,332,465	**1,729,140**	**Total Object 100:**	**2,400,466**	**2,475,388**	**34.78**	**2,502,054**	**2,502,054**	**32.99**	**2,502,054**	**32.99**
		200 - Associated Payroll Costs								
39,488	23,342	211 - PERS-Employer	55,378	68,358		-	-		-	
66,373	34,828	212 - PERS-IAP	125,604	148,525		150,187	150,187		150,187	
164,530	224,692	213 - OPSRP UAL Contribution	253,271	236,476		328,597	328,597		328,597	
11,609	24,859	214 - PERS UAL Contribution	71,277	30,080		55,115	55,115		55,115	
82,714	130,361	216 - OPSRP-Employer	151,720	138,465		-	-		-	
100,538	129,023	220 - FICA	180,375	189,368		131,488	131,488		131,488	
7,579	8,750	231 - SAIF	11,149	11,684		16,825	16,825		16,825	
-	-	232 - Unemployment	2,847	22,825		23,390	23,390		23,390	
3,138	6,754	233 - Oregon Paid Leave	3,422	-		-	-		-	
330,551	403,421	240 - Insurance Benefits	586,478	559,409		532,337	532,337		532,337	
5,677	3,727	244 - Employer-Paid TAX Sheltered Annuity	13,590	13,754		13,754	13,754		13,754	
812,799	**1,068,377**	**Total Object 200:**	**1,467,112**	**1,479,544**		**1,311,693**	**1,311,693**		**1,311,693**	
		300 - Purchased Services								
118,341	116,551	311 - Instruction Services	130,522	102,065		102,065	102,065		102,065	
13,060	9,633	319 - Other Instructional, Professional and Technic	4,351	13,713		13,713	13,713		13,713	
11,453	18,575	322 - Purchased Services	14,411	13,450		13,100	13,100		13,100	
54,838	66,845	325 - Electricity	88,486	35,559		35,559	35,559		35,559	
16,627	17,281	327 - Water and Sewage	20,265	17,800		23,000	23,000		23,000	
14,422	16,845	328 - Garbage	27,870	27,386		27,386	27,386		27,386	
6,168	3,110	329 - Laundry	4,622	3,400		3,400	3,400		3,400	
1,367	5,268	340 - Travel	2,526	7,655		6,036	6,036		6,036	
150	150	343 - Travel - Student Out of District	150	250		200	200		200	
3,387	2,037	353 - Postage	2,508	3,500		3,750	3,750		3,750	
-	5,407	383 - Architect/Engineer Services	2,310	-		24,000	24,000		24,000	
-	-	390 - Other General Professional and Technologica	48,637	40,000		40,000	40,000		40,000	
240,419	**267,702**	**Total Object 300:**	**347,317**	**331,378**		**358,809**	**358,809**		**358,809**	
		400 - Supplies and Materials								
30,218	37,043	410 - Consumable Supplies and Materials	44,720	55,050		55,400	55,400		55,400	
1,305	-	420 - Textbooks	403	1,500		1,500	1,500		1,500	
-	404	430 - Library Books	512	1,000		750	750		750	
9,455	17,383	460 - Non-Consumable Items	14,336	23,652		23,375	23,375		23,375	
-	721	470 - Computer Software	600	700		1,200	1,200		1,200	
7,404	8,494	480 - Computer Hardware	10,360	13,000		12,000	12,000		12,000	
48,383	**64,051**	**Total Object 400:**	**70,937**	**94,902**		**94,225**	**94,225**		**94,225**	
		600 - Other Objects								
1,540	2,099	640 - Dues and Fees	1,895	2,300		2,300	2,300		2,300	
1,540	**2,099**	**Total Object 600:**	**1,895**	**2,300**		**2,300**	**2,300**		**2,300**	
2,435,605	**3,131,369**	**Total Center 162:**	**4,287,727**	**4,383,512**	**34.78**	**4,269,081**	**4,269,081**	**32.99**	**4,269,081**	**32.99**

Eagle Ridge New Tech High School

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

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

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

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

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

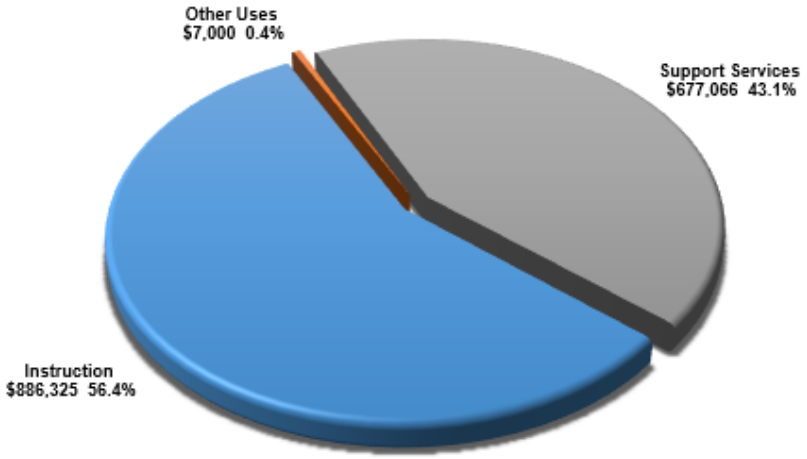
In recent years, the school has also played a role in broader district developments, including its integration into the district's long-term planning and facility use. These changes reflect an ongoing effort to align resources, strengthen programs, and ensure sustainability for the future of education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

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

Requirements by Function

454 - Eagle Ridge NT High School

Total: $1,570,391

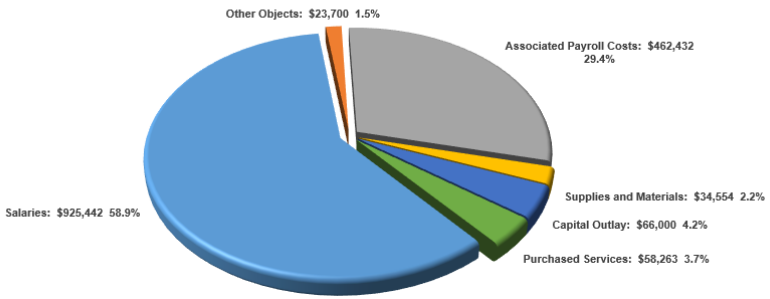


2022/23 Actuals	2023/24 Actuals	Requirements by Function	2024/25 Actuals	2025/26 Adopted		2026/27 Proposed	2026/27 Approved		2026/27 Adopted	
$	$	Major Function - Function	$	$	FTE	$	$	FTE	$	FTE
		1000 – Instruction								
-	-	1131 - High School Programs	998,963	928,613	8.50	885,325	885,325	6.50	885,325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

Requirements by Object

454 - Eagle Ridge NT High School

Total: $1,570,391



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

Klamath Union High School

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

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

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

Throughout its history, Klamath Union has been known for its strong academic programs, as well as its commitment to athletics, arts, and extracurricular activities. The school's teams, known as the Pelicans, have become a source of pride for the community, fostering school spirit and unity across generations. 46

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

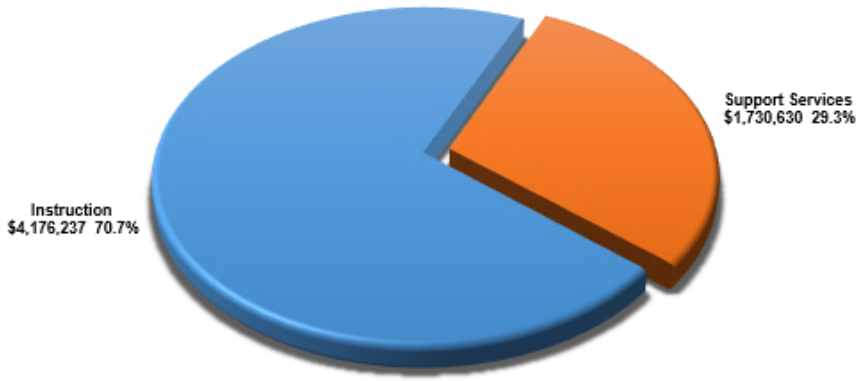
As part of Klamath Falls City Schools, Klamath Union continues to serve students in grades nine through twelve, preparing them for college, careers, and civic engagement. The school has evolved alongside changes in education, incorporating new technologies and teaching practices while maintaining the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

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

Requirements by Function

624 - Klamath Union High School

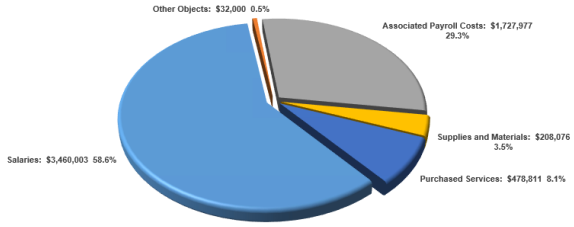
Total: $5,906,867



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

Requirements by Object

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



2022/23 Actuals	2023/24 Actuals	Requirements by Object	2024/25 Actuals	2025/26 Adopted		2026/27 Proposed	2026/27 Approved		2026/27 Adopted	
$	$	Major Object - Object	$	$	FTE	$	$	FTE	$	FTE
		100 – Salaries								
653,528	1,044,498	111 - Licensed Salaries	1,847,112	1,820,256	22.81	2,132,628	2,132,628	26.77	2,132,628	26.77
594,405	585,655	112 - Classified Salaries	559,873	611,052	13.63	629,527	629,527	13.63	629,527	13.63
336,161	354,203	113 - Administrators	399,276	448,830	4.00	415,337	415,337	3.00	415,337	3.00
404,896	460,327	130 - Additional Salary	199,679	364,367		77,511	77,511		77,511	
-	-	150 - Coaching/Athletics	195,438	-		195,000	195,000		195,000	
-	-	151 - Club Advisor/Activities	41,937	-		-	-		-	
-	-	152 - Game Duty/Chaperone	993	-		-	-		-	
-	-	154 - Licensed Extra Duty	12,906	-		-	-		-	
-	-	155 - Classified Extra Duty	1,986	-		-	-		-	
-	-	159 - Mentor Teacher	2,228	-		10,000	10,000		10,000	
1,988,990	**2,444,684**	**Total Object 100:**	**3,261,426**	**3,244,505**	**40.44**	**3,460,003**	**3,460,003**	**43.40**	**3,460,003**	**43.40**
		200 – Associated Payroll Costs								
104,769	121,818	211 - PERS-Employer	121,912	110,228		-	-		-	
107,344	137,511	212 - PERS-IAP	177,371	194,668		207,601	207,601		207,601	
179,723	254,587	213 - OPSRP UAL Contribution	330,500	314,729		361,683	361,683		361,683	
102,592	107,288	214 - PERS UAL Contribution	136,282	143,988		133,432	133,432		133,432	
90,431	148,425	216 - OPSRP-Employer	193,402	178,047		-	-		-	
149,655	184,345	220 - FICA	242,118	248,203		264,692	264,692		264,692	
15,581	18,195	231 - SAIF	20,437	19,894		23,256	23,256		23,256	
1,108	-	232 - Unemployment	656	27,816		30,092	30,092		30,092	
4,627	9,607	233 - Oregon Paid Leave	12,660	-		-	-		-	
429,897	520,764	240 - Insurance Benefits	692,060	648,034		695,361	695,361		695,361	
5,774	7,918	244 - Employer-Paid TAX Sheltered Annuity	17,945	11,860		11,860	11,860		11,860	
1,191,503	**1,510,459**	**Total Object 200:**	**1,945,344**	**1,897,467**		**1,727,977**	**1,727,977**		**1,727,977**	
		300 – Purchased Services								
94,973	143,384	311 - Instruction Services	172,851	105,769		105,769	105,769		105,769	
5,001	2,890	312 - Instructional Programs Improvement Servic	2,439	3,850		2,350	2,350		2,350	
14,236	53,688	322 - Purchased Services	14,325	21,700		21,700	21,700		21,700	
-	-	324 - Rentals	1,027	-		-	-		-	
112,234	139,586	325 - Electricity	190,884	198,556		123,000	123,000		123,000	
1,503	2,232	326 - Fuel	1,710	2,000		29,000	29,000		29,000	
42,780	33,748	327 - Water and Sewage	38,317	35,224		39,000	39,000		39,000	
28,802	30,187	328 - Garbage	35,208	37,993		37,993	37,993		37,993	
5,851	10,953	329 - Laundry	4,119	11,300		11,300	11,300		11,300	
8,060	-	332 - Non-Reimbursable Student Transportation	-	8,463		1,000	1,000		1,000	
21,207	34,771	340 - Travel	38,842	30,190		28,190	28,190		28,190	
363	367	351 - Telephone	337	546		546	546		546	
5,875	2,118	353 - Postage	4,027	6,000		6,000	6,000		6,000	
600	-	374 - Other Tuition	-	5,000		-	-		-	
26,188	37,170	390 - Other General Professional and Technologi	44,821	75,000		72,963	72,963		72,963	
367,671	**491,095**	**Total Object 300:**	**548,907**	**541,591**		**478,811**	**478,811**		**478,811**	
		400 – Supplies and Materials								
134,048	144,940	410 - Consumable Supplies and Materials	116,053	156,825		154,825	154,825		154,825	
3,050	166	420 - Textbooks	1,335	2,000		2,000	2,000		2,000	
2,545	3,778	430 - Library Books	1,514	3,000		3,000	3,000		3,000	
11,092	13,768	460 - Non-Consumable Items	62,912	22,550		32,550	32,550		32,550	
1,393	1,615	470 - Computer Software	707	1,550		1,550	1,550		1,550	
3,864	5,858	480 - Computer Hardware	3,233	14,151		14,151	14,151		14,151	
155,993	**170,124**	**Total Object 400:**	**185,755**	**200,076**		**208,076**	**208,076**		**208,076**	
		500 – Capital Outlay								
-	-	520 - Buildings Acquisition	21,086	-		-	-		-	
-	-	**Total Object 500:**	**21,086**	-		-	-		-	
		600 – Other Objects								
3,665	28,233	640 - Dues and Fees	29,408	28,200		32,000	32,000		32,000	
3,665	**28,233**	**Total Object 600:**	**29,408**	**28,200**		**32,000**	**32,000**		**32,000**	
3,707,821	**4,644,594**	**Total Center 624:**	**5,991,926**	**5,911,839**	**40.44**	**5,906,867**	**5,906,867**	**43.40**	**5,906,867**	**43.40**

Special Revenue
Funds – Fund 200-299

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

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

Special Fund Recources

Total: $27,018,282

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

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Special Fund Requirements by Function

Total: $27,163,821

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

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

Special Fund Requirements by Object

Total: $27,163,821

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

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



Food Service Fund—Fund 211

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

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

Food Service Requirements by Function

Total: $2,512,214

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

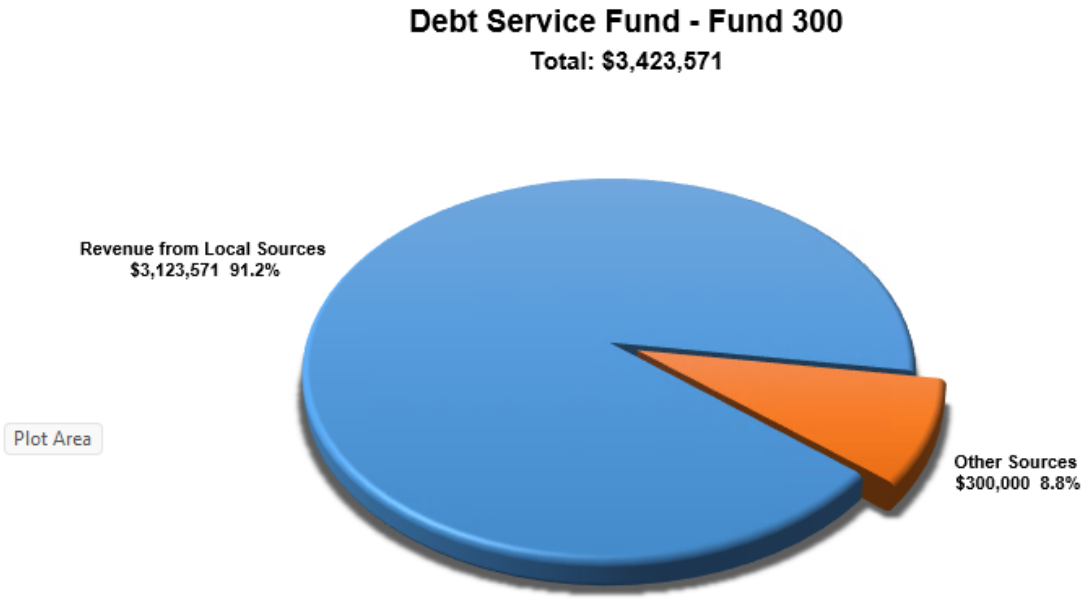
Food Service Requirements by Object

Total: $2,512,214

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

Debt Service Fund—Fund 300

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

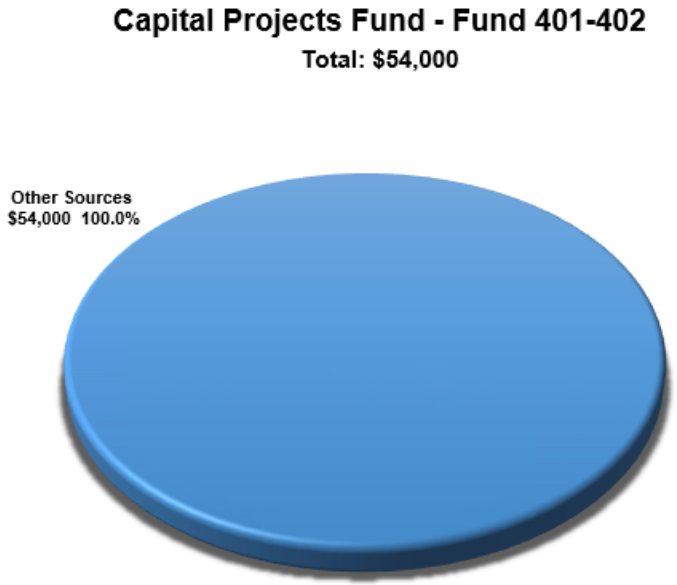


2022/23 Actuals	2023/24 Actuals	Debt Service Fund - Fund 300	2024/25 Actuals	2025/26 Adopted		2026/27 Proposed	2026/27 Approved		2026/27 Adopted	
$	$	Major Object – Object	$	$	FTE	$	$	FTE	$	FTE
		1000 - Revenue from Local Sources								
3,411,525	3,219,727	1111 - Current Year's Taxes	3,390,978	3,050,000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

Capital Projects Funds—Fund 401, 402

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

*Description taken from Oregon Program Budgeting and Accounting Manual 47



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

Information Section

Klamath Falls City Schools 2025-2026
Proposed Budget Contents

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

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



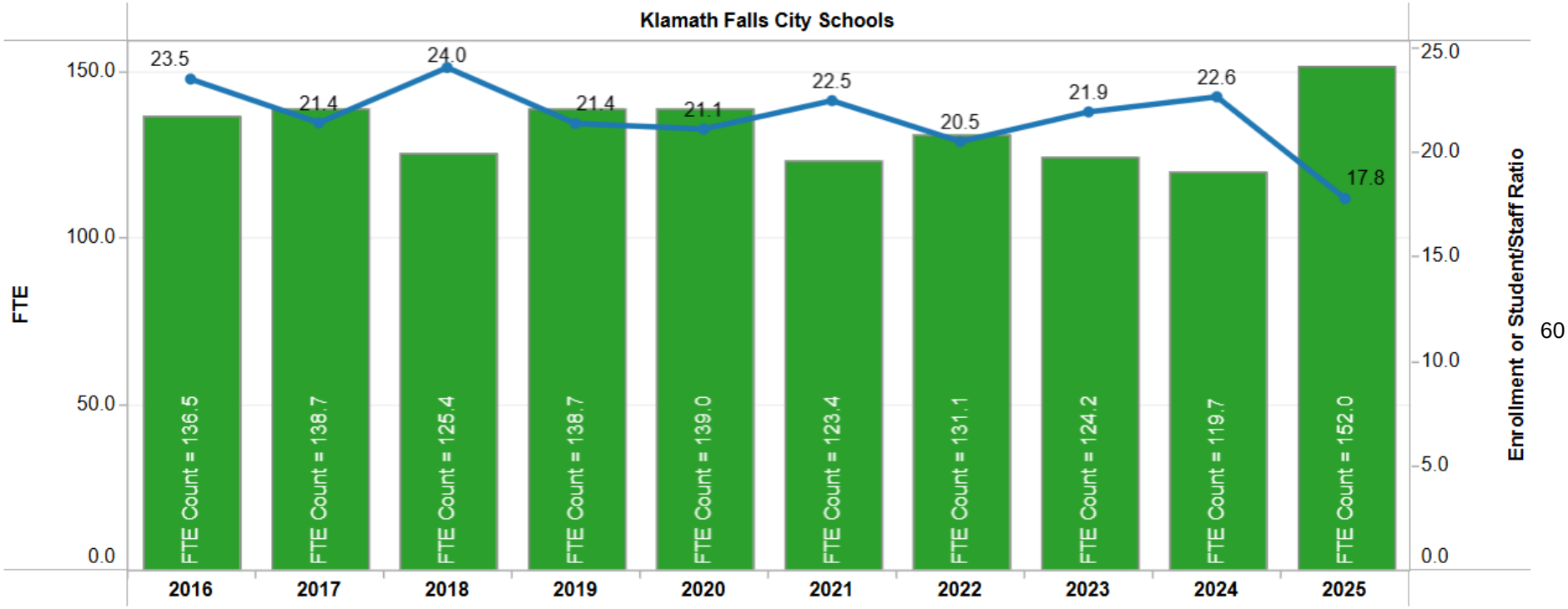
General Fund Prior Year Comparison

General Fund by Function
2025/2026 vs 2026/2027

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

Staffing Ratios

District(s): Klamath Falls City Schools
Position(s): Teacher, Non-Special Ed
Source: Oregon Department of Education



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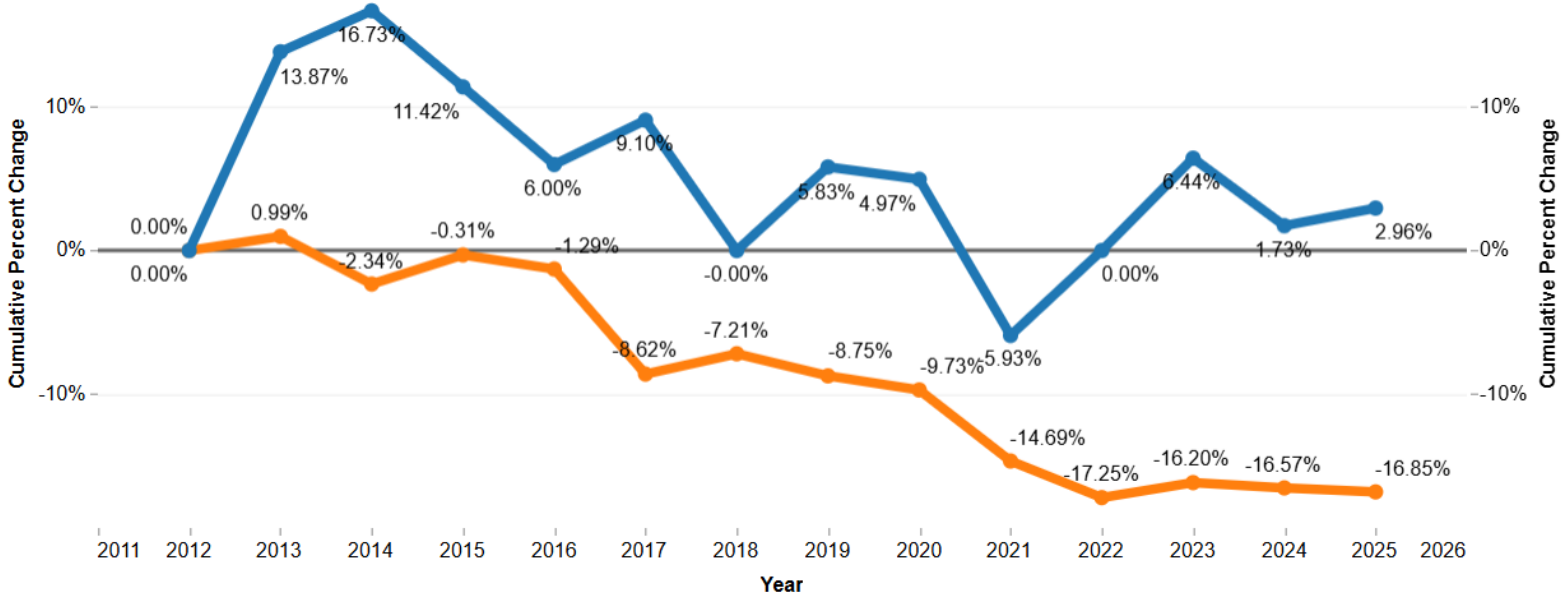
FTE Change versus Enrollment Change

Cumulative Change from Base Year

Klamath Falls City Schools

Position(s): Special Education Teacher (Non-PE) & Teacher, Non-Special Ed

Source: Oregon Department of Education



Measure Names

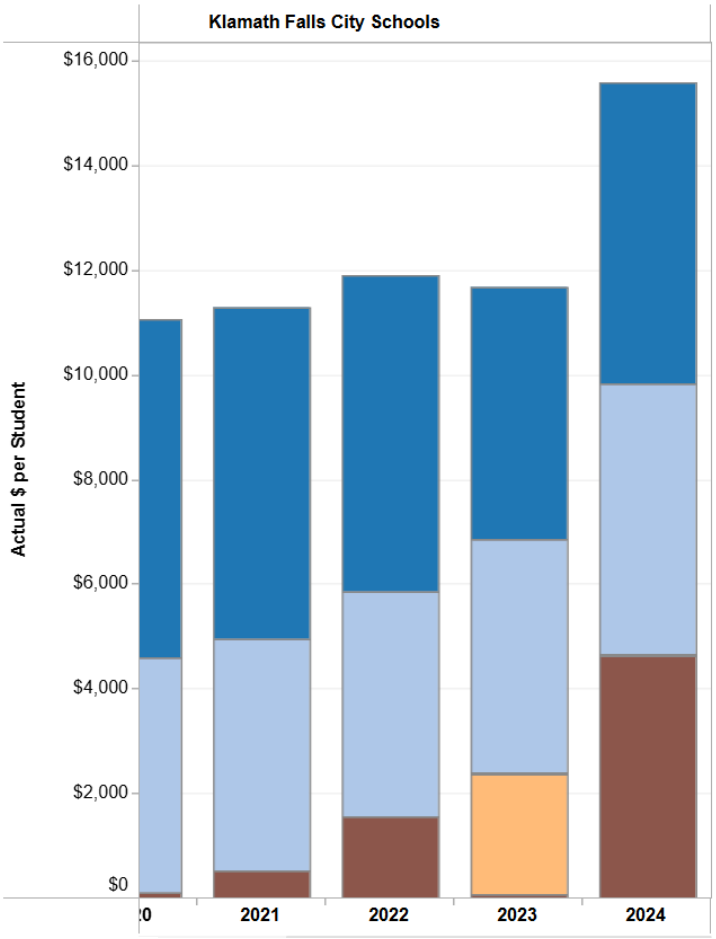
- % Difference in District En...
- % Difference in FTE

Per Student Spending Breakdown

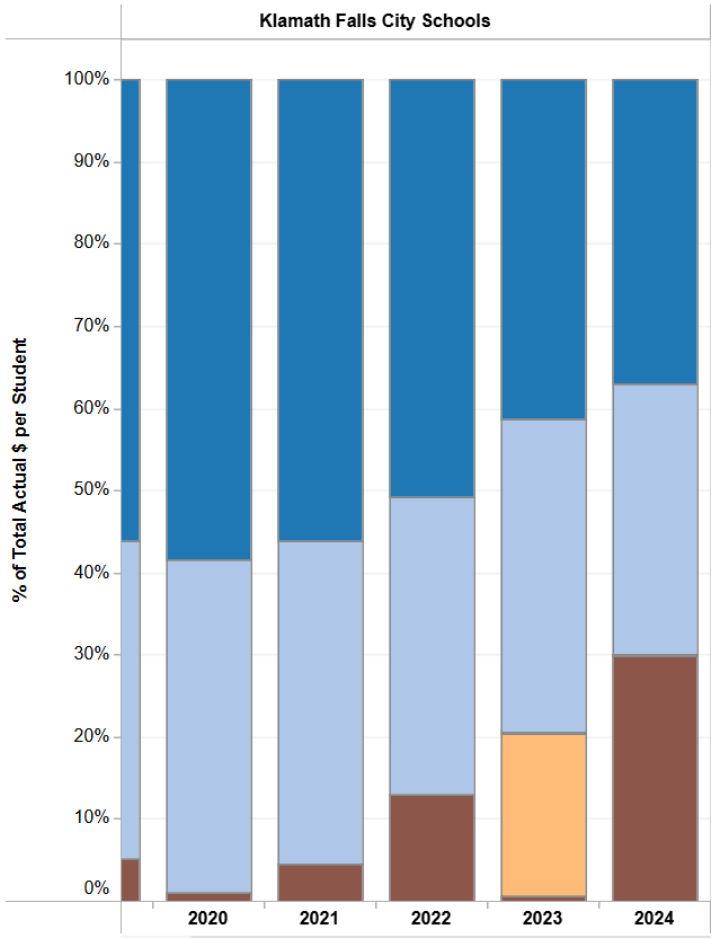
Selected Funds only included

Source: Oregon Department of Education

Actual - $ Per Student



% of Selected Actual - $ Per Student



Fund, Function, or Object

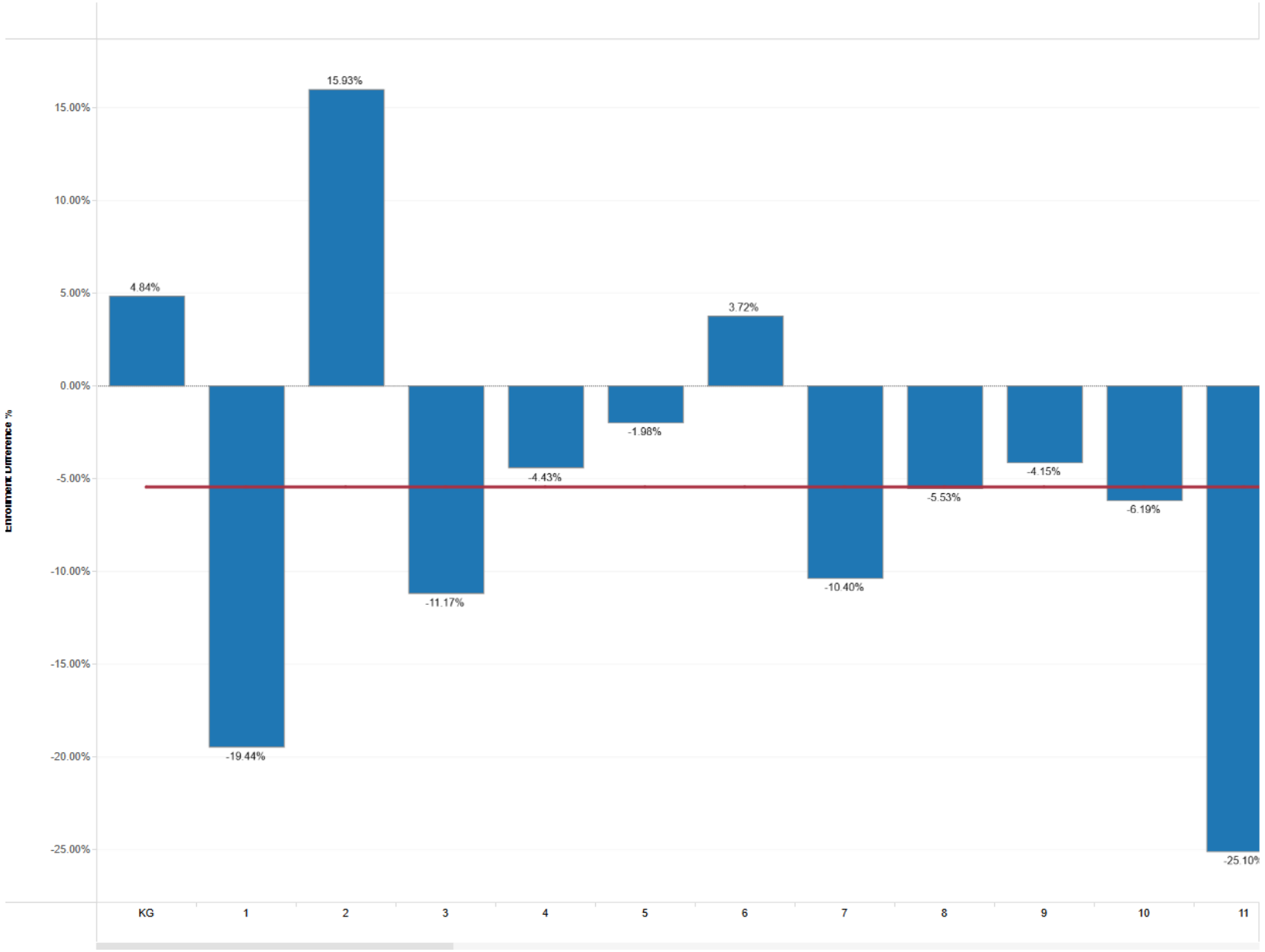
- 1000 Instruction
- 2000 Support Services
- 3000 Enterprise and Community Services
- 4000 Facilities Acquisition and Construction
- 5000 Other Uses

Enrollment Change Analysis

2025 vs 2026

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

Source: Oregon Department of Education





3. **ADJOURNMENT**

Board of Education: Andrea Jensen, Zone 1 | Andrew Biggs, Zone 2 | Vanessa Bennett, Zone 3 | Kathy Hewitt, Zone 4 | Trina Perez, Zone 5 | Kelsey Bitzer, Zone 6 | Nicole Trejo, Zone 7