



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
 2. Roll Call
 3. Public Welcome & Public Comment
2. **NEW BUSINESS/ACTION ITEM**
 1. Approval of 2026-2027 Proposed Budget

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Klamath Falls City Schools



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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

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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.

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.

2026-2027 BUDGET CALENDAR

| | |
|---|---|
| Early March 2026 | State Revenue projections due to district |
| (Friday) February 27, 2026 | Per-student allocations distributed to sites |
| (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)

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Klamath Falls City Schools

Budget Committee

Brienne Humphrey

Term Expires

6/30/2026

Jayne 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

2026-2027 Administration

| Name | Title |
|-------------------|--|
| Keith Brown | Superintendent |
| Daymond Monteith | Executive Director of Operations |
| Fred Bartels | Executive Director of School Improvement |
| Renee Clark | Executive Director of Human Resources |
| 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 |

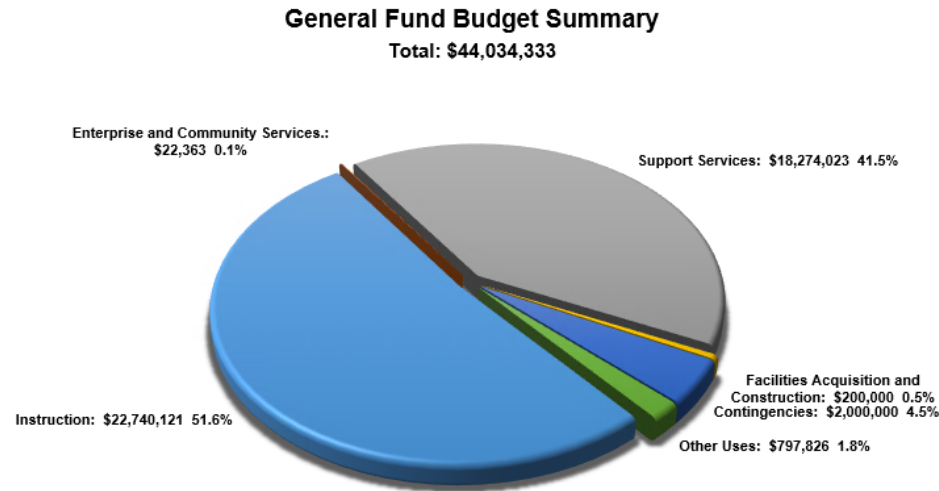
Klamath Falls City Schools

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.



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| 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 | \$ | \$ | \$ | \$ | \$ |
| 13,128,189 | 15,582,726 | 1000 - Instruction | 21,474,168 | 23,765,152 | 22,740,121 | 22,740,121 | 22,740,121 |
| 12,140,289 | 13,978,036 | 2000 - Support Services | 15,897,587 | 16,304,382 | 18,274,023 | 18,274,023 | 18,274,023 |
| 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 | 44,034,333 | 44,034,333 | 44,034,333 |
| | | | | 315.14 | | 320.33 | 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.

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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.

AIM 3 – Operational Excellence in Support of Student Success

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

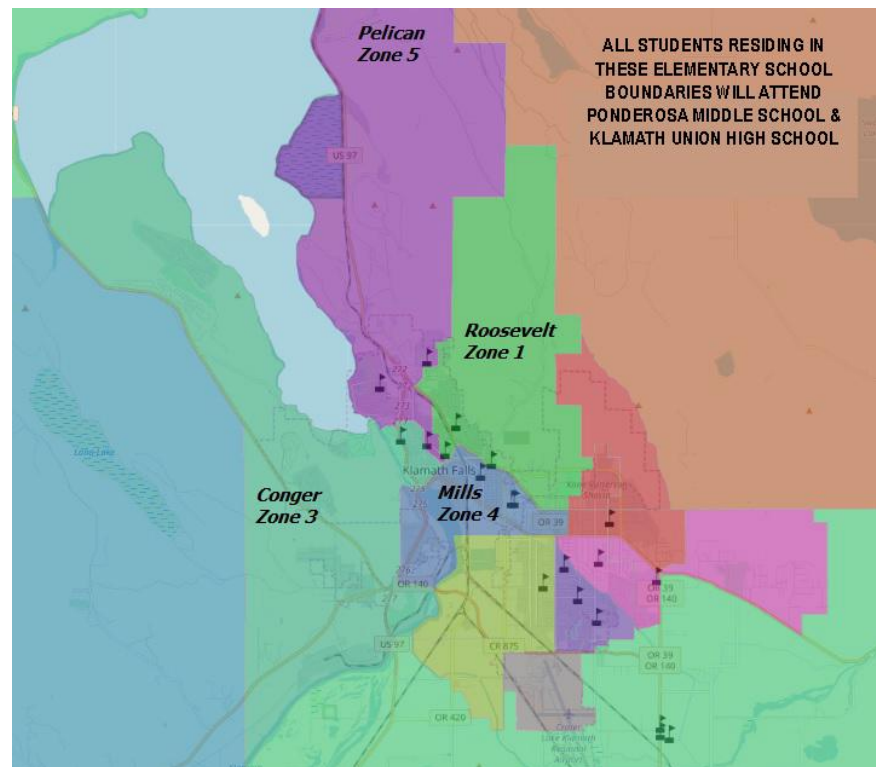


Klamath Falls City Schools

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 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 AT-A-GLANCE DISTRICT PROFILE CONTINUED

Klamath Falls City Schools



Outcomes

Our Staff (rounded FTE)



12

Administrators



152

Teachers



98

Educational assistants



3

Counselors



0

Social Workers



0

Licensed Librarians



1

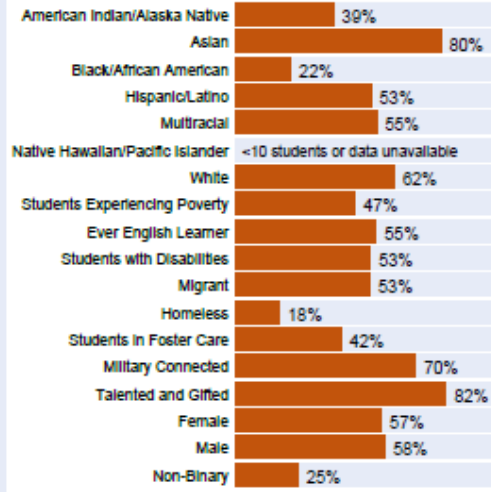
Psychologists



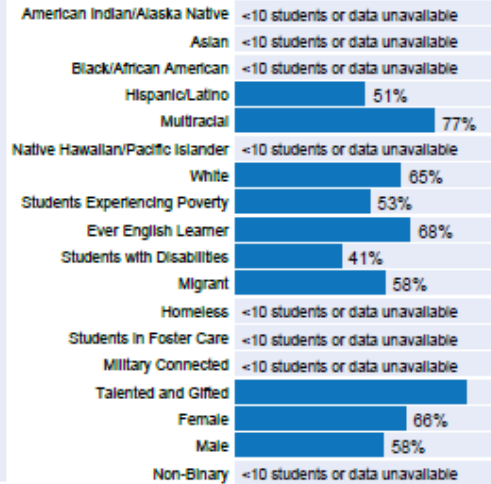
63%

% of licensed teachers with more than 3 years of experience

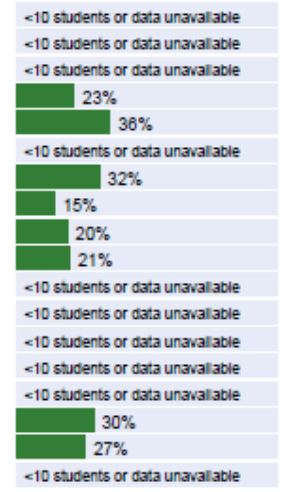
REGULAR ATTENDERS



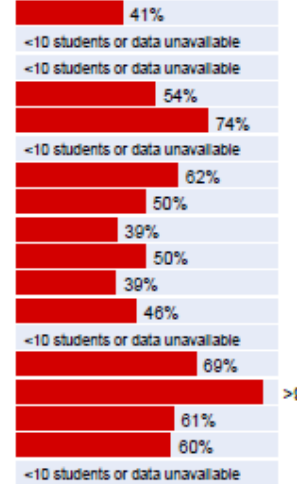
ON-TRACK TO GRADUATE



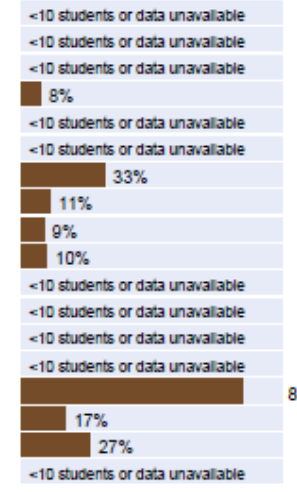
Grade 3 ENGLISH LANGUAGE ARTS



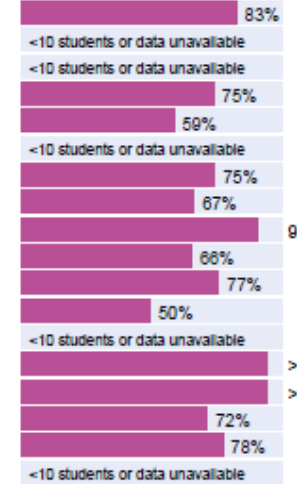
ON-TIME GRADUATION



Grade 8 MATHEMATICS



FIVE-YEAR COMPLETION



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 20 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 Services | 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 Services | 721,028 | 2,137,319 | 2,247,115 | 2,247,115 | 2,247,115 |
| 276,550 | 282,310 | 390 - Other General Professional and Technological Services | 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 |

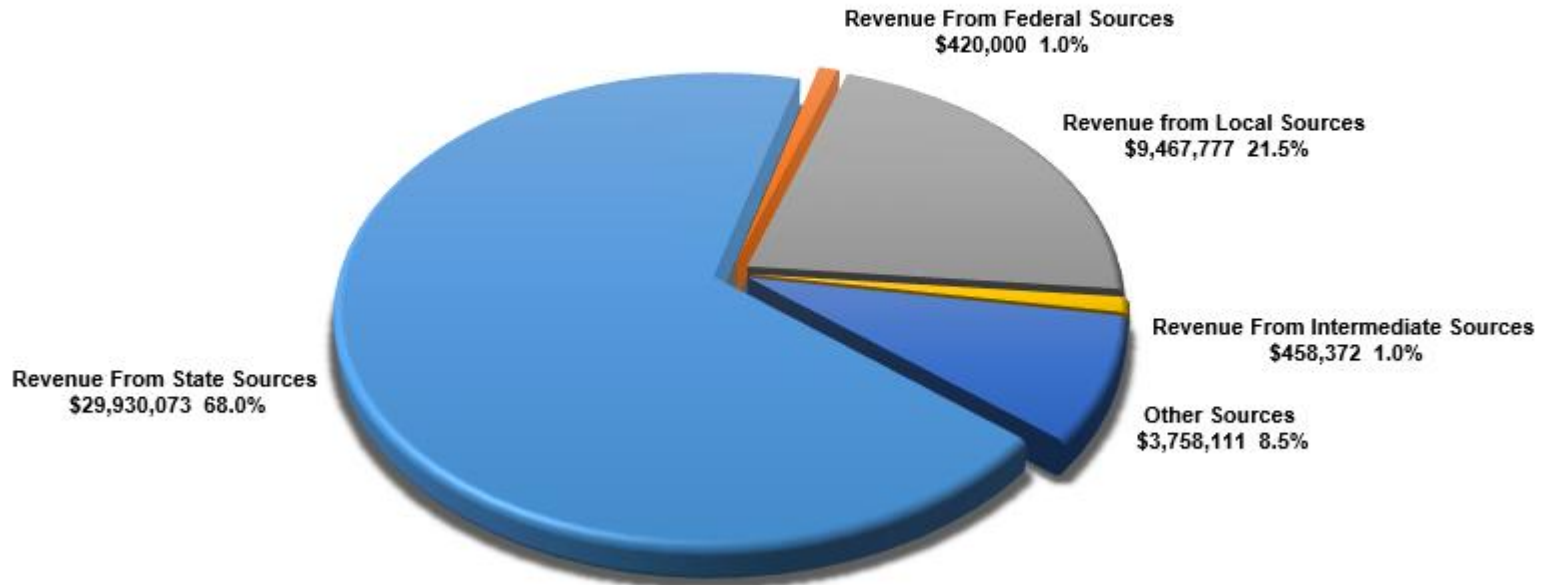
General Fund—Fund 100

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.

100 - General Fund Resources

Total: \$44,034,333



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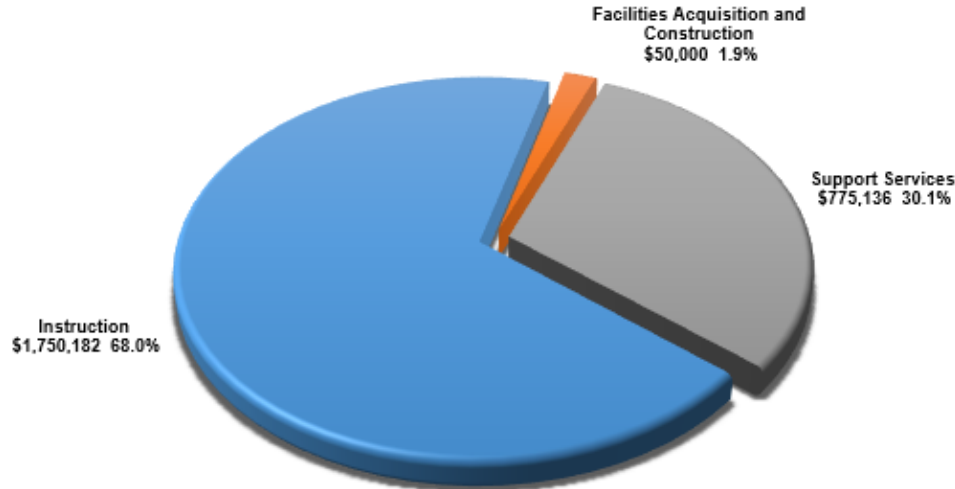
- Implementation of state academic standards and assessment systems
- Expansion of early literacy and intervention programs
- Integration of classroom technology and digital learning tools
- Development of student support services focused on social-emotional learning

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

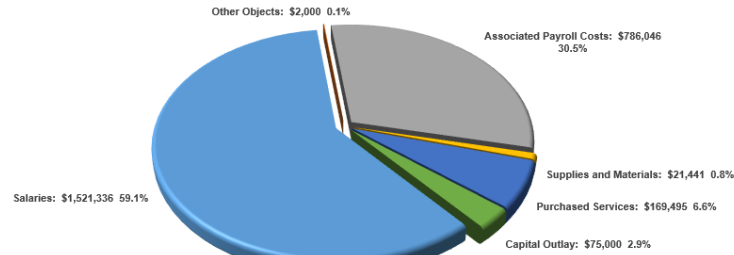


29

| 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 | \$ | \$ |
| | | 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 |
| 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 |
| 651,496 | 645,041 | Total Function 1000: | 1,624,919 | 1,682,411 | 12.81 | 1,750,182 | 1,750,182 13.81 |
| | | 2000 - Support Services | | | | | |
| - | - | 2122 - Counseling Services | - | - | - | 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 |
| 255,776 | 282,934 | 2410 - Office of the Principal Services | 284,450 | 289,274 | 2.75 | 479,937 | 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 |
| 373 | 269 | 2543 - Care and Upkeep of Grounds Services | 849 | 1,000 | - | 1,000 | 1,000 |
| 6,004 | 6,498 | 2574 - Printing, Publishing, and Duplicating Services | 8,408 | 5,637 | - | 5,637 | 5,637 |
| - | - | 2660 - Technology Services | 420 | 400 | - | 100 | 100 |
| 525,587 | 598,667 | Total Function 2000: | 614,942 | 606,632 | 5.09 | 775,136 | 775,136 6.22 |
| | | 4000 - Facilities Acquisition and Construction | | | | | |
| 171,020 | - | 4150 - Building Acquisition, Construction, and Improvements | - | - | - | 50,000 | 50,000 |
| 171,020 | - | Total Function 4000: | - | - | - | 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 |

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 | FTE | 2026/27 Proposed | 2026/27 Approved | FTE | 2026/27 Adopted | FTE |
|------------------|------------------|---|------------------|------------------|--------------|------------------|------------------|--------------|------------------|--------------|
| \$ | \$ | Major Object - Object | \$ | \$ | | \$ | \$ | | \$ | |
| | | 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 | 1,988 | - | | - | - | | - | |
| - | - | 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 | 88,638 | 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.

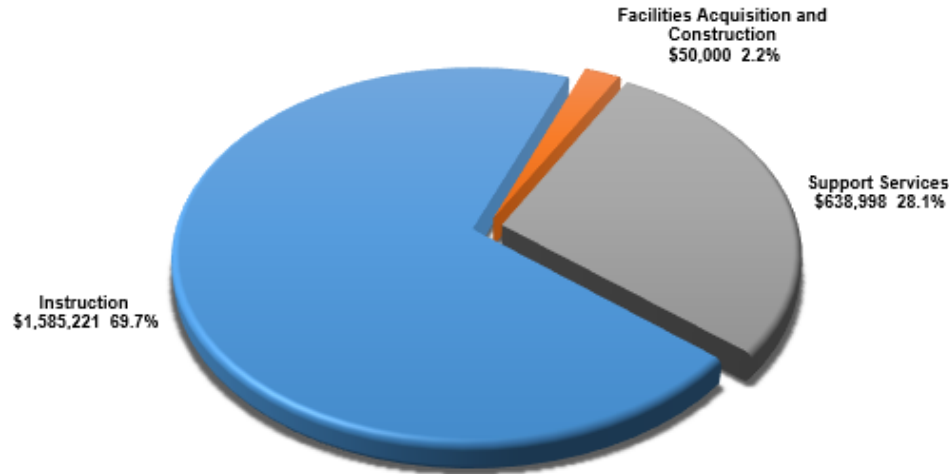
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Today, Mills Elementary continues to serve students in kindergarten through fifth grade as part of Klamath Falls City Schools. While the building has been updated over time to meet modern educational standards, it still retains the character and legacy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

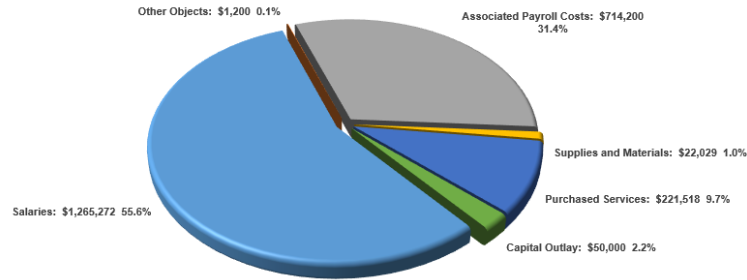


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| 2022/23 Actuals | 2023/24 Actuals | Requirements by Function | 2024/25 Actuals | 2025/26 Adopted | FTE | 2026/27 Proposed | 2026/27 Approved | FTE | 2026/27 Adopted | FTE |
|------------------|------------------|---|------------------|------------------|--------------|------------------|------------------|--------------|------------------|--------------|
| \$ | \$ | Major Function - Function | \$ | \$ | | \$ | \$ | | \$ | |
| | | 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 | 819,534 | 1,092,977 15.56 | 873,845 | 873,845 12.56 | 873,845 12.56 |
| 198,606 | 221,382 | 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 | 1,988 | - | - | - | - |
| 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 34 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.

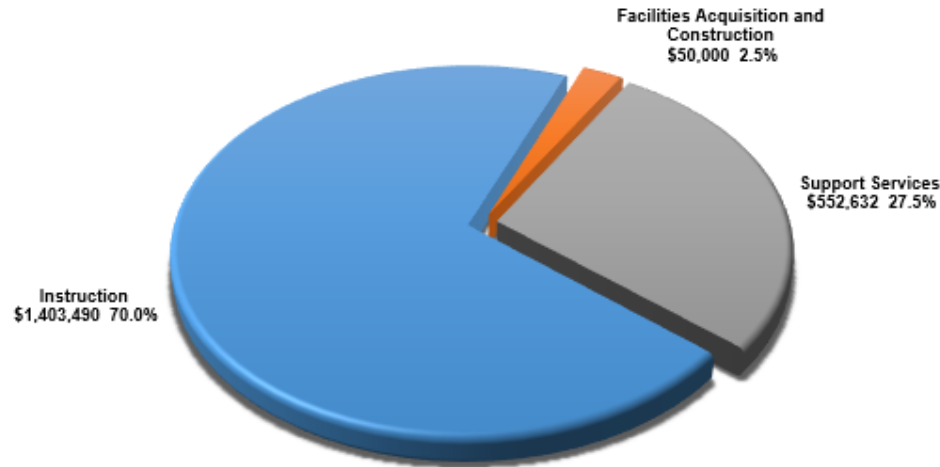
As part of Klamath Falls City Schools, Pelican Elementary continues to serve students from kindergarten through fifth grade. Its identity—often associated with the resilience and spirit of its namesake—remains deeply tied to the community it supports.

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

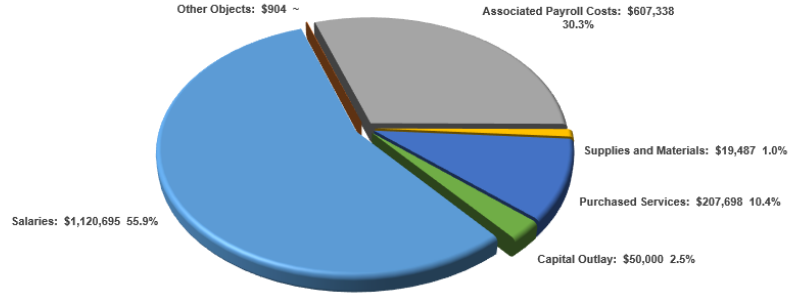


35

| 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 |
| 99,328 | 106,277 | 112 - Classified Salaries | 118,001 | 98,741 3.00 | 134,188 | 134,188 4.00 | 134,188 4.00 |
| 121,805 | 127,369 | 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 | | | | | |
| 86,940 | 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 |
| 18,289 | 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 |
| - | 166 | 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 | 376 | 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 | 1,341,987 | 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.

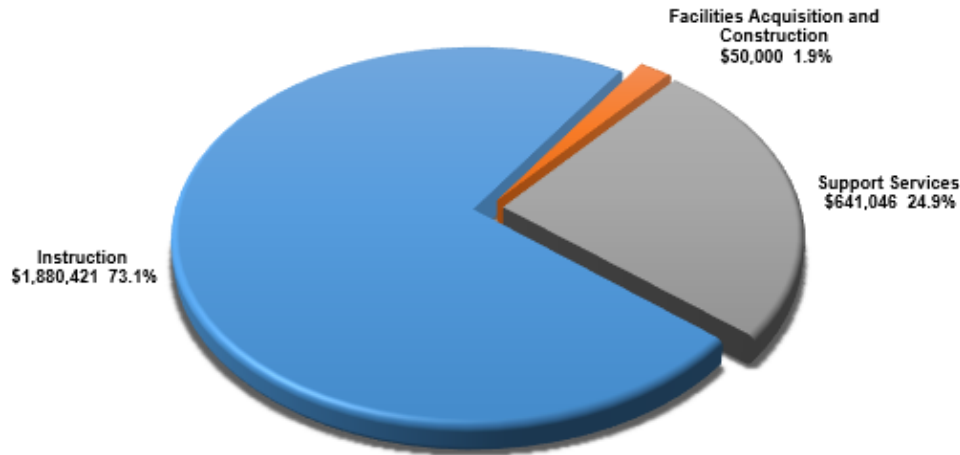
Beyond its physical growth, Roosevelt Elementary developed a strong identity centered on community and tradition. Families in Klamath Falls have long viewed the school as more than a place of instruction—it is a place where generations have learned, formed friendships, and built lasting connections. 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

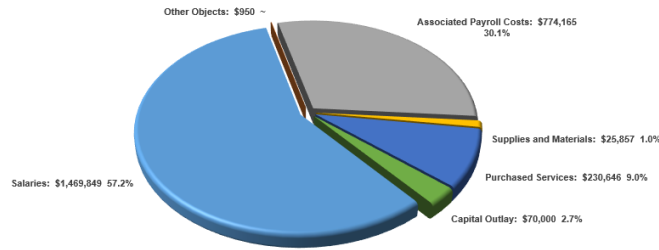


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| 2022/23 Actuals | 2023/24 Actuals | Requirements by Function | 2024/25 Actuals | 2025/26 Adopted | 2026/27 Proposed | 2026/27 Approved | 2026/27 Adopted |
|---|--------------------|--|--------------------|------------------------|---------------------|------------------------|------------------------|
| \$ | \$ | 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 Services | 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 | FTE | 2026/27 Proposed | 2026/27 Approved | FTE | 2026/27 Adopted | FTE |
|------------------|------------------|---|------------------|------------------|--------------|------------------|------------------|--------------|------------------|--------------|
| \$ | \$ | Major Object - Object | \$ | \$ | | \$ | \$ | | \$ | |
| | | 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 | 1,988 | - | | - | - | | - | |
| 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 | 137,918 | 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 | 628 | 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 | 18,393 | | 19,493 | 19,493 | | 19,493 | |
| 913 | 457 | 430 - Library Books | 531 | 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.

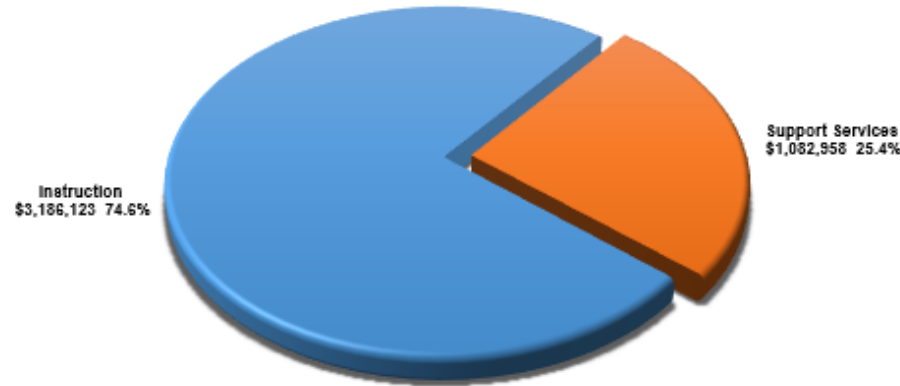
Over time, Ponderosa Middle School has adapted to meet the changing needs of education. Updates to facilities, the integration of new technologies, and evolving teaching practices have ensured that students continue to receive a modern and relevant education. Despite these changes, the school has remained 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

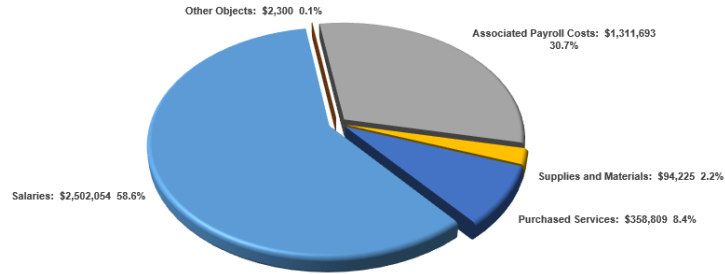
162 - Ponderosa Middle School
Total: \$4,269,081



| 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 | | | | | | | | |
| 1,363,298 | 1,316,482 | 1121 - Middle/Junior High Programs | 3,066,433 | 3,199,479 | 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 | 36,719 | 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 | 930 | 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 | 621,195 | 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 Services | 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 | 1,940,296 | 1,940,296 23.81 | 1,940,296 23.81 |
| 255,331 | 275,394 | 112 - Classified Salaries | 238,847 | 297,702 8.13 | 270,318 | 270,318 7.13 | 270,318 7.13 |
| 234,380 | 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 | 10,320 | - | - | - | - |
| - | - | 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 | 29,342 | 211 - PERS-Employer | 55,378 | 68,358 | - | - | - |
| 66,973 | 34,828 | 212 - PERS-IAP | 125,604 | 148,525 | 150,187 | 150,187 | 150,187 |
| 164,530 | 224,632 | 213 - OPSRP UAL Contribution | 253,271 | 236,476 | 328,537 | 328,537 | 328,537 |
| 11,603 | 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 | 123,023 | 220 - FICA | 180,375 | 183,368 | 191,488 | 191,488 | 191,488 |
| 7,573 | 8,750 | 231 - SAIF | 11,143 | 11,684 | 16,825 | 16,825 | 16,825 |
| 3,138 | 6,754 | 232 - Unemployment | 2,847 | 22,825 | 23,390 | 23,390 | 23,390 |
| 330,551 | 409,421 | 233 - Oregon Paid Leave | 3,422 | - | - | - | - |
| 5,677 | 3,727 | 240 - Insurance Benefits | 586,478 | 559,409 | 532,337 | 532,337 | 532,337 |
| 812,799 | 1,068,377 | 244 - Employer-Paid TAX Sheltered Annuity | 13,530 | 13,754 | 13,754 | 13,754 | 13,754 |
| | | 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 | 3,633 | 319 - Other Instructional, Professional and Technical | 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 | 95,559 | 95,559 | 95,559 | 95,559 |
| 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 | 27,986 | 27,986 | 27,986 | 27,986 |
| 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 Technological | 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 |
| 3,455 | 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 | 8,434 | 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 | 2,039 | 640 - Dues and Fees | 1,835 | 2,300 | 2,300 | 2,300 | 2,300 |
| 1,540 | 2,039 | Total Object 600: | 1,835 | 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

Terry Bennett, Principal
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Phone 541-884-7627 Fax 541-887-8054

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.

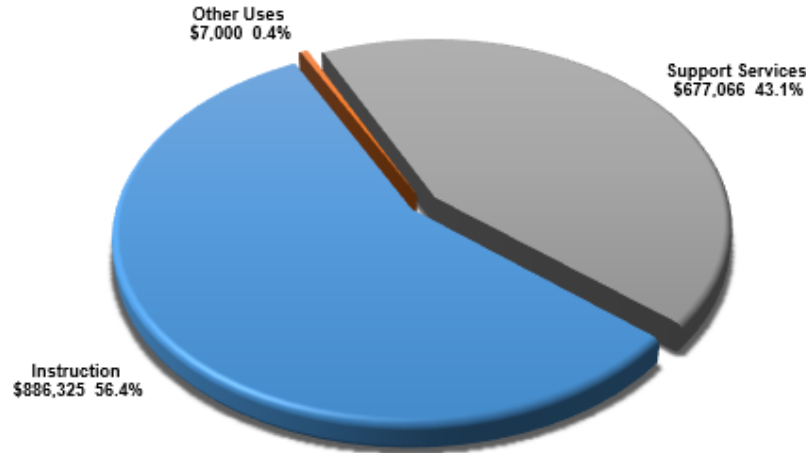
As part of Klamath Falls City Schools, Eagle Ridge New Tech High School has contributed to expanding educational opportunities within the district. It has provided students and families with a distinct option—one that differs in structure and philosophy while maintaining the same commitment to academic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

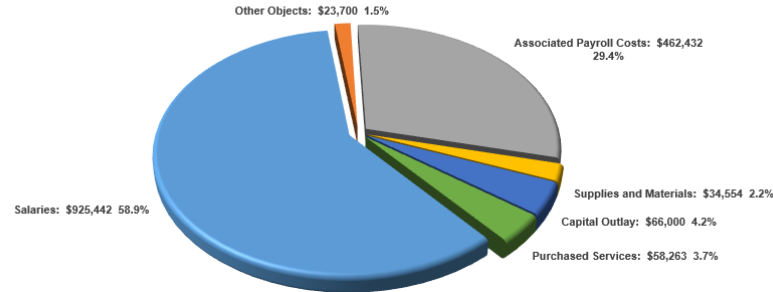
454 - Eagle Ridge NT High School
Total: \$1,570,391



| 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 Serv | 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

Rodney Heyen, Principal
1330 Monclaire Street, Klamath Falls, OR 97601
Phone 541-883-4710 Fax 541-885-4276

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

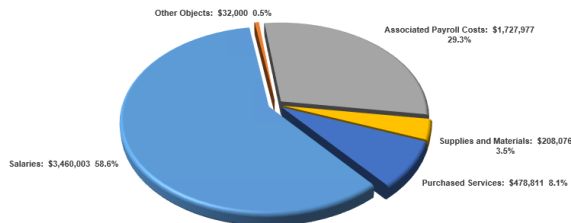
Total: \$5,906,867



| 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 Services | - | - | 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 Services | 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 | 121,812 | 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 | - | - | - |
| 143,655 | 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 | 3,607 | 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 | 17,345 | 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 Serv | 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 | 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 Technolog | 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 | | | | | |
| 3,685 | 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 Resources

Total: \$27,018,282

| 2022/23 Actuals | 2023/24 Actuals | Special Fund Resources | 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 Govern | 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 |

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 | FTE | 2026/27 Proposed | 2026/27 Approved | FTE | 2026/27 Adopted | FTE |
|--------------------|--------------------|--|--------------------|--------------------|--------------|---------------------|---------------------|--------------|--------------------|--------------|
| \$ | \$ | Major Function - Function | \$ | \$ | | \$ | \$ | | \$ | |
| | | 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 Administrati | 105,479 | 186,669 | 1.00 | 191,809 | 191,809 | 1.00 | 191,809 | 1.00 |

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| | | | | | | | | | |
|-------------------|-------------------|---|-------------------|-------------------|---------------|-------------------|-------------------|---------------|-------------------|
| 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 |
| 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 |
| | | 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 |
| - | 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 |
| | | 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 |

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 Services | 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 Technical Services | 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 Technical Services | 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 Technical Services | 179,191 | 1,393,176 | 1,405,176 | 1,405,176 | 1,405,176 |
| 150,870 | 151,647 | 0390 - Other General Professional and Technical Services | 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 |
| - | 356 | 2000 - Support Services | | | | | |
| | | 2669 - Other Technology Services | 455 | - | - | - | - |
| | | 3000 - Enterprise and Community Services. | | | | | 54 |
| 724,348 | 382,476 | 3110 - Service Area Direction | 440,058 | 380,962 | 2.00 | 377,383 | 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 |
| 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 |
| 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 |

Food Service Requirements by Object

Total: \$2,512,214

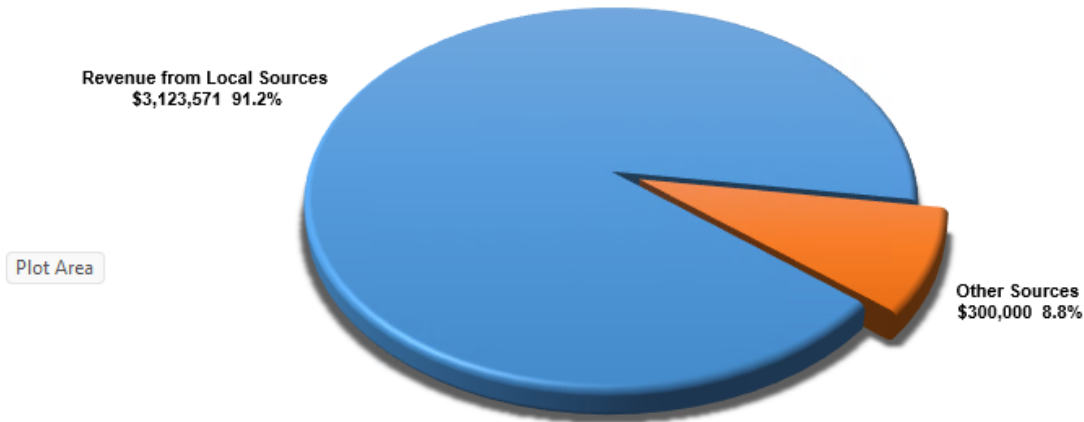
| 2022/23 Actuals | 2023/24 Actuals | Food Service Requirements by Object | 2024/25 Actuals | 2025/26 Adopted | 2026/27 Proposed | 2026/27 Approved | 2026/27 Adopted | | | |
|--------------------|--------------------|--|--------------------|--------------------|---------------------|---------------------|--------------------|--------------|------------------|--------------|
| \$ | \$ | 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 | 55 |
| 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.

Debt Service Fund - Fund 300

Total: \$3,423,571



56

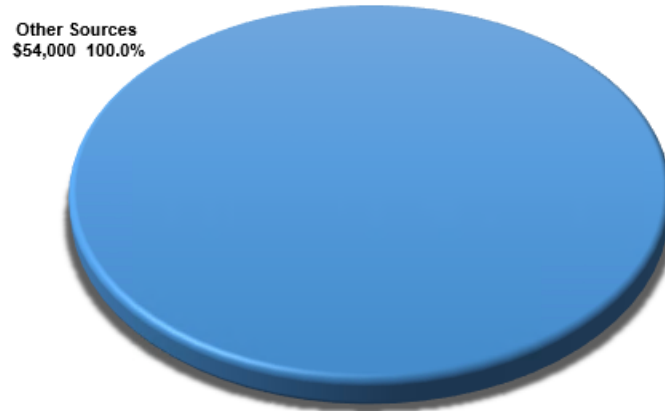
| 2022/23 Actuals | 2023/24 Actuals | Debt Service Fund - Fund 300 | 2024/25 Actuals | 2025/26 Adopted | 2026/27 Proposed | 2026/27 Approved | 2026/27 Adopted |
|--------------------|--------------------|---|--------------------|--------------------|---------------------|---------------------|--------------------|
| \$ | \$ | 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

Capital Projects Fund - Fund 401-402
Total: \$54,000



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| 2022/23 Actuals | 2023/24 Actuals | Capital Projects Fund - Fund 401-402 | 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 | | | | | |
| 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.



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General Fund Prior Year Comparison

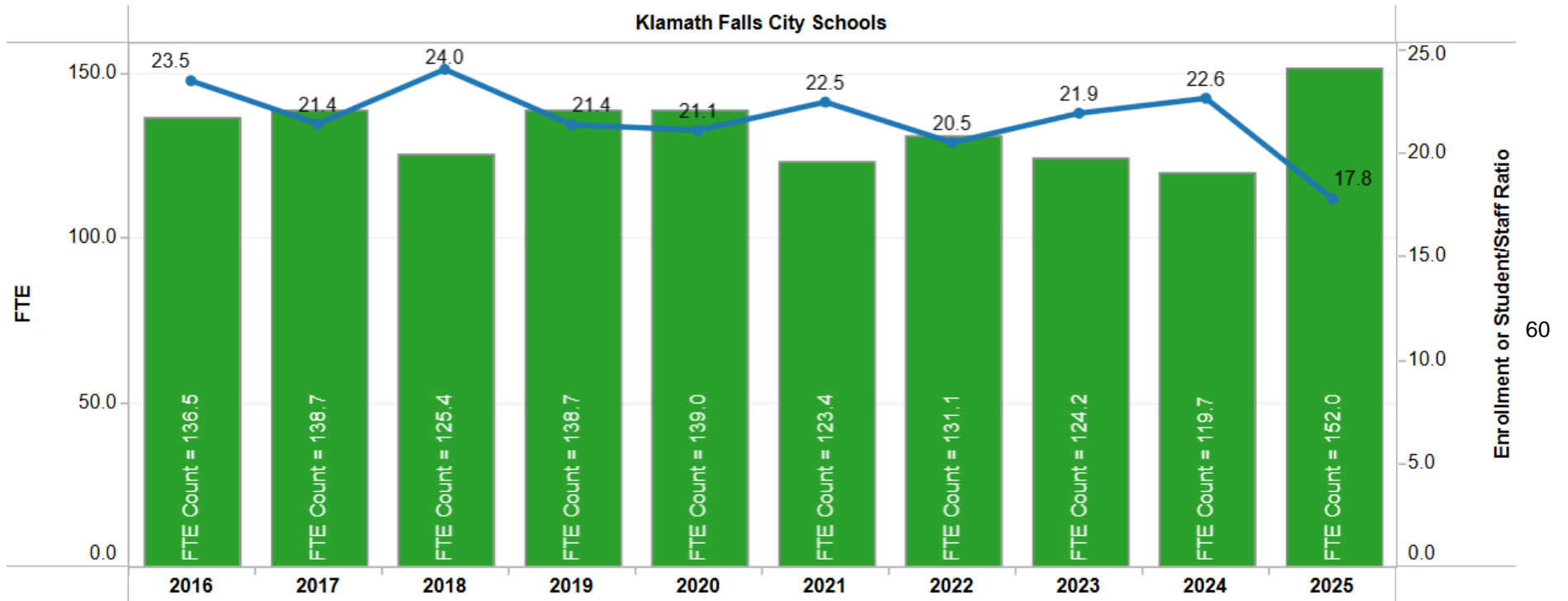
57

General Fund by Function
2025/2026 vs 2026/2027

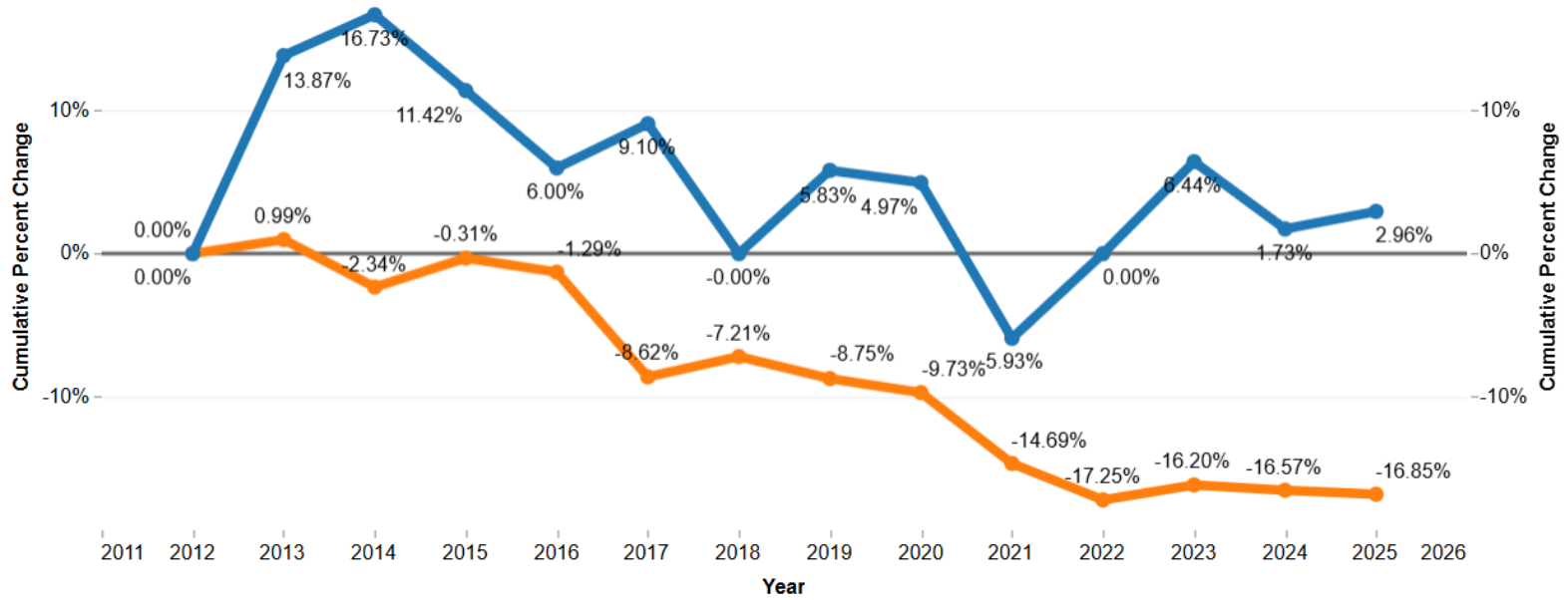
| 2026/27:2 - Proposed (2026/27) | | Account | | | 2025/26 School ERP Pro | | 2025/26 Actuals |
|---|------------|-----------|-------------------|-----------------|------------------------|-----------------|------------------|
| GF:\$44,034,333 FTE:320.33 Pending FTE:0.0 | | | Amount | FTE | Working | 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 | 7,486,178 | 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.*** | 18,880 | 0.0000 | 11,950 | 0.0000 | | 6,930 |
| 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 | 1,097,578 | 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 | 1,108,309 | 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



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

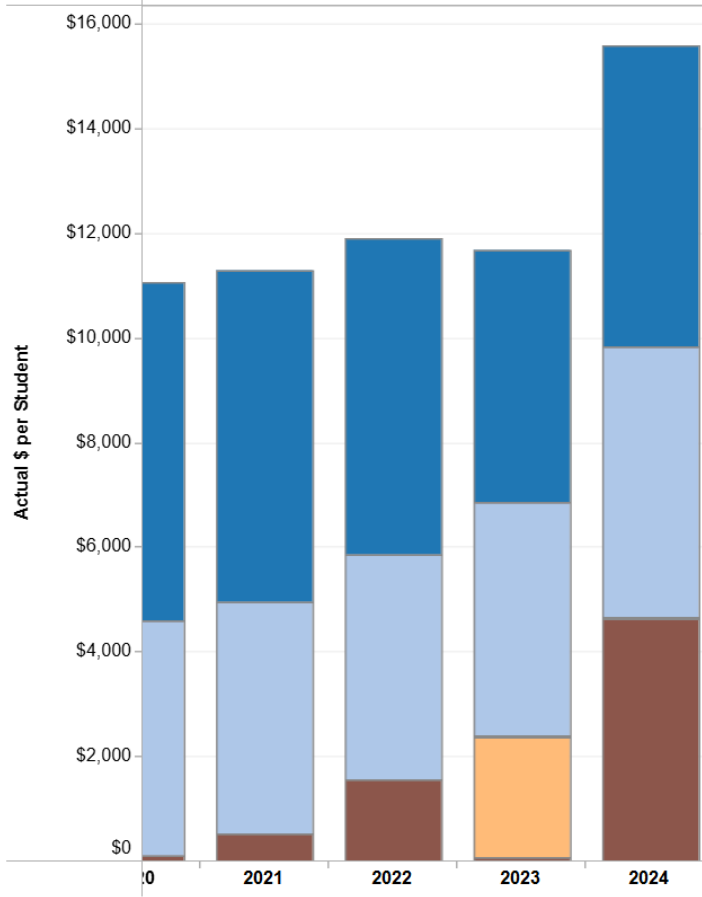
Per Student Spending Breakdown

Selected Funds only included

Source: Oregon Department of Education

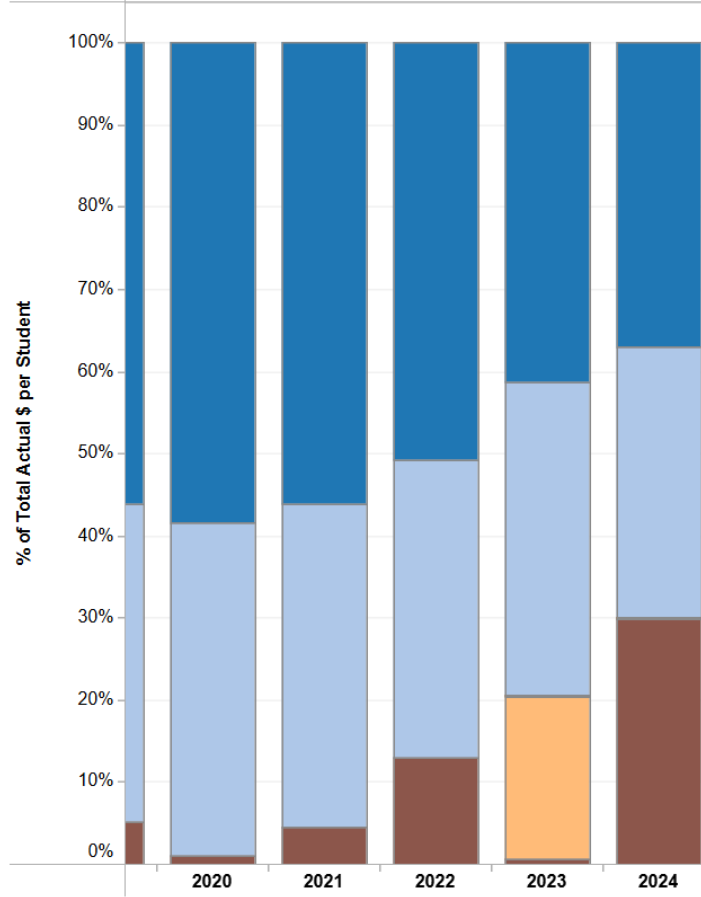
Actual - \$ Per Student

Klamath Falls City Schools



% of Selected Actual - \$ Per Student

Klamath Falls City Schools



Fund, Function, or Object

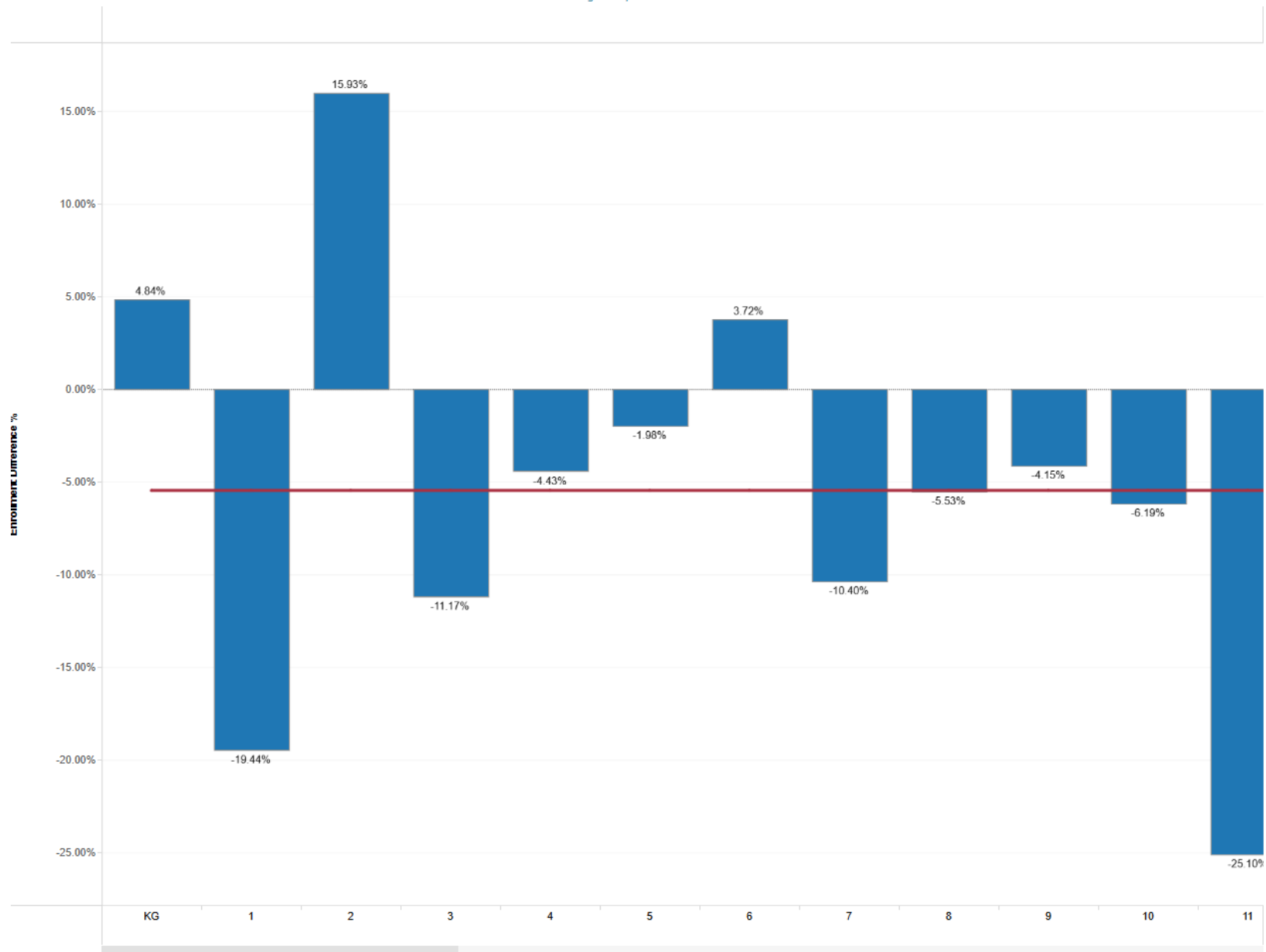
- 1000 Instruction
- 2000 Support Services
- 3000 Enterprise and Community Services
- 4000 Facilities Acquisition and Construction
- 5000 Other Uses

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**