

Klamath Falls City Schools

Approved Budget

FY 2023-2024

Presented by:

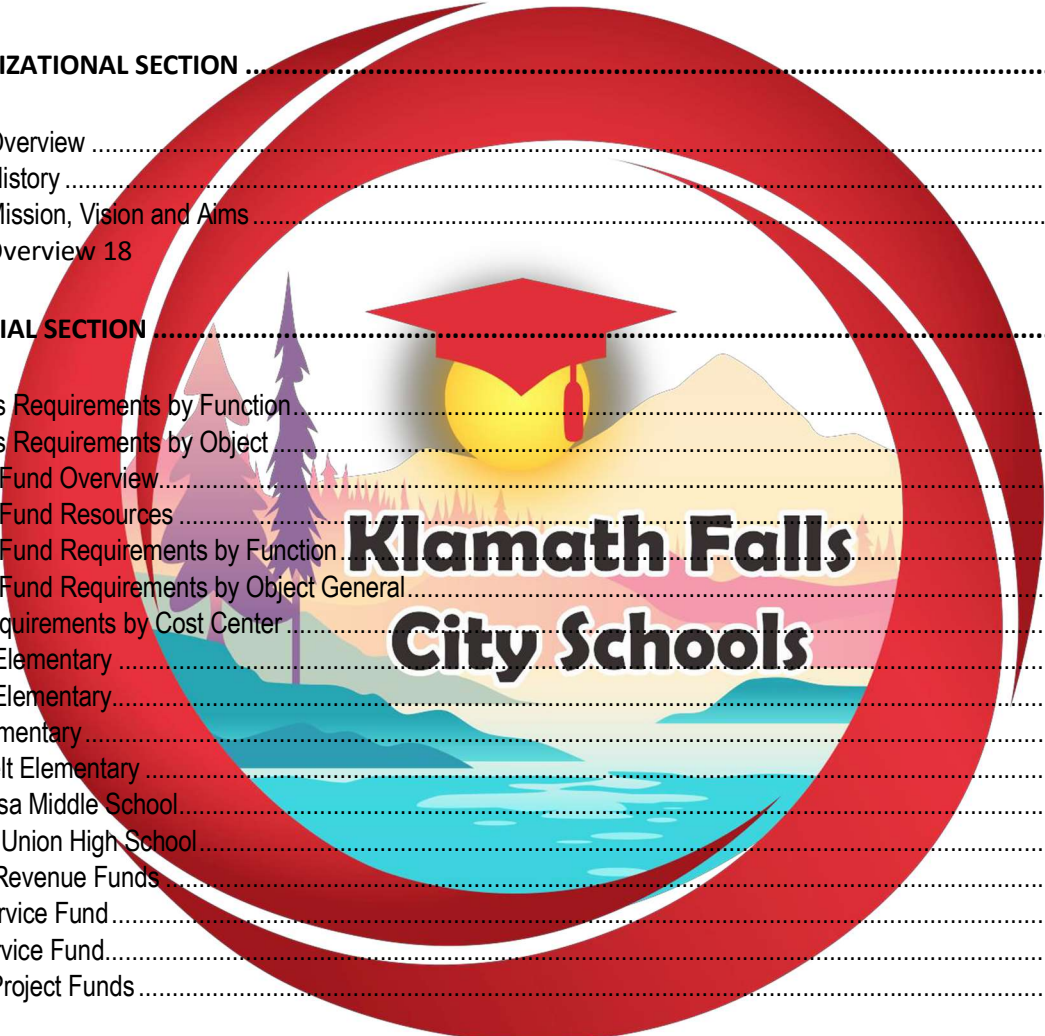
Mr. Keith Brown, Superintendent

Daymond Monteith, Director of Operations



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EXECUTIVE SUMMARY

KLAMATH FALLS CITY SCHOOLS 2023-2024 PROPOSED BUDGET

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Budget Document Format

Klamath Falls City Schools is proud to present the 2023-2024 Proposed Budget Document. The budget document is separated into four main sections:

- Executive Summary
- Organization
- Financials
- Informational Section

Executive Summary—This section introduces the reader to the entirety of this document. This section highlights important information contained in the budget document. Readers can depend on this section to give an overview of what can be found in the rest of the document. For this reason, you will find summary data, graphs, and narrative of the entire report.

Organization—This section is comprised of general information about Klamath Falls City Schools and its budget. Information includes geographic area along with the number of schools, students and staff. Included in this section are significant budget and financial policies, procedures and regulations.

Financials—This section contains all required financial information for Klamath Falls City School's funds. This section contains detailed descriptions of funds, descriptions of significant revenue sources and expenditure categories.

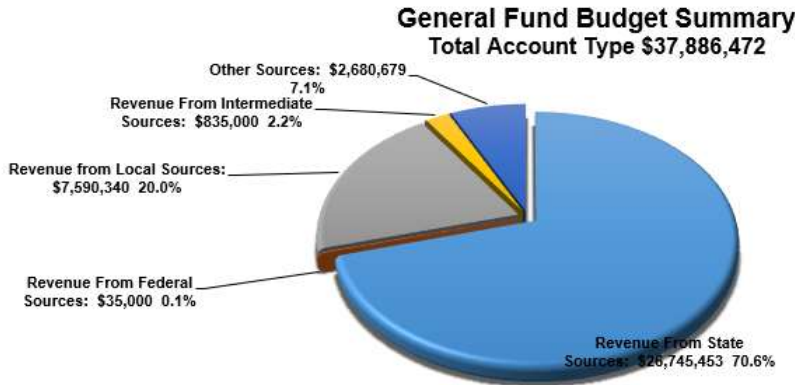
Also included in this section are general fund requirements in numerical and graphic form by individual school.

Information Section—This section contains detailed historical Forecast 5 Analytics Stories, Legal Documents necessary in the budget process.

Executive Summary

Budget Overview

Personnel costs in Klamath Falls City Schools represent, as in most school districts, the vast majority of the budget. Nearly 80% of the general fund budget is dedicated to staff, employee benefits, retirement, and other personnel related costs, for all funds this is about 50%. The following graphs highlight General Fund and All Fund make-up



2020/21 Actuals	2021/22 Actuals	Resources	2022/23 Working	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
\$	\$	Object	\$	\$	\$	\$
6,995,566	7,591,149	1000 - Revenue from Local Sources	7,518,500	7,590,340	7,590,340	
877,889	816,967	2000 - Revenue From Intermediate Sources	880,000	835,000	835,000	
24,978,042	24,572,443	3000 - Revenue From State Sources	24,232,481	26,745,453	26,745,453	
362,674	409,247	4000 - Revenue From Federal Sources	35,000	35,000	35,000	
6,063,456	8,002,810	5000 - Other Sources	4,966,129	2,680,679	2,680,679	
39,277,626	41,392,617	Total Resources:	37,632,110	37,886,472	37,886,472	

All Funds Resource Summary

Total \$78,786,413

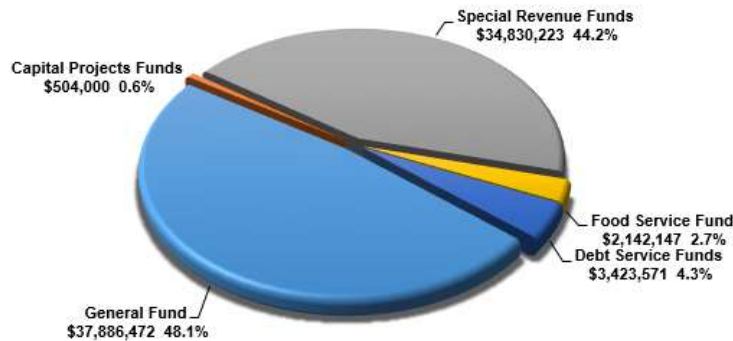
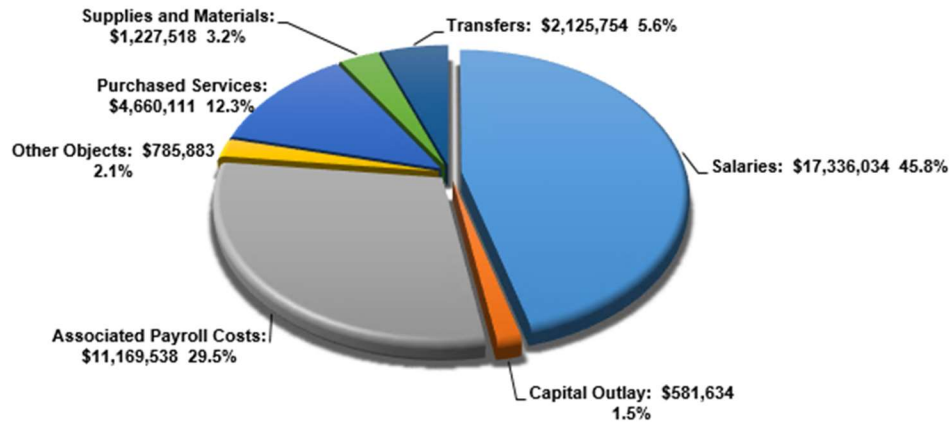


Chart Area

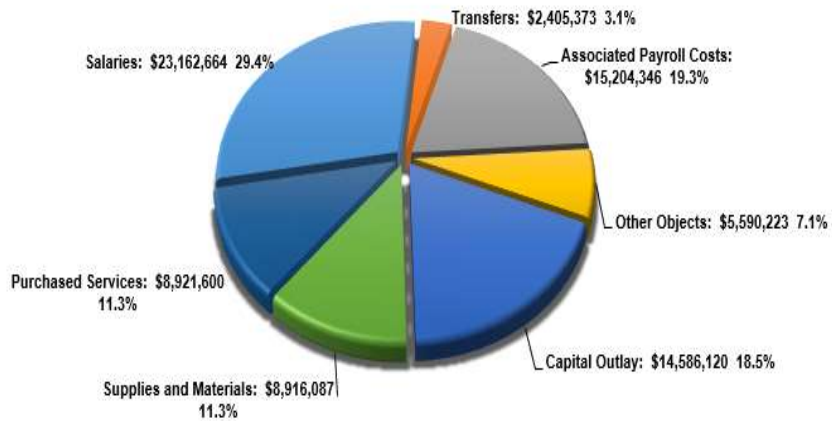
2020/21 Actuals	2021/22 Actuals	100 - General Fund	2022/23 Adopted	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
\$	\$	Fund	\$	\$	\$	\$
39,277,626	41,392,617	100 - General Fund	37,632,110	37,886,472	37,886,472	
14,921,724	18,429,811	200 - Special Revenue Funds	32,588,969	34,830,223	34,830,223	
1,447,157	2,078,522	211 - Food Service Fund	1,876,647	2,142,147	2,142,147	
3,839,622	25,913,174	300 - Debt Service Funds	3,423,571	3,423,571	3,423,571	
874,593	538,771	400 - Capital Projects Funds	504,000	504,000	504,000	
44,327,881	40,143,320	700 - Trust and Agency Funds	-	-	-	
104,688,603	128,496,215	Total Fund:	76,025,297	78,786,413	78,786,413	

General Fund Requirements by Object Total \$37,886,472



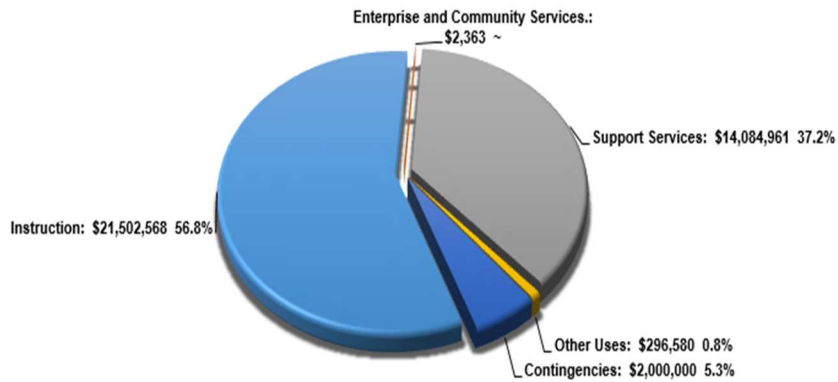
2020/21 Actuals	2021/22 Actuals	Requirements	2022/23 Adopted	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
		<i>Object</i>				
14,848,416	13,778,701	100 - Salaries	16,852,918	17,336,034	17,336,034	
10,291,579	8,655,462	200 - Associated Payroll Costs	11,581,909	11,169,538	11,169,538	
3,612,984	4,067,980	300 - Purchased Services	4,551,759	4,660,111	4,660,111	
722,403	839,725	400 - Supplies and Materials	1,177,119	1,227,518	1,227,518	
36,431	54,223	500 - Capital Outlay	579,000	581,634	581,634	
636,894	4,427,071	600 - Other Objects	763,651	785,883	785,883	
1,141,589	163,963	700 - Transfers	2,125,754	2,125,754	2,125,754	
31,290,296	31,987,126	Total Requirements:	37,632,110	37,886,472	37,886,472	

All Funds Requirements By Object Total \$78,786,413



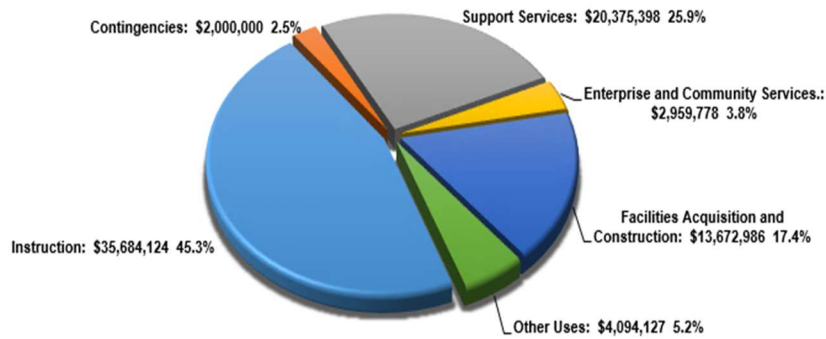
2020/21 Actuals	2021/22 Actuals	100 - Salaries	2022/23 Adopted	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
		<i>Object</i>				
19,277,824	20,739,111	100 - Salaries	22,579,467	23,162,664	23,162,664	23,162,664
16,564,444	10,298,112	200 - Associated Payroll Costs	15,258,755	15,204,346	15,204,346	15,204,346
5,814,256	7,300,608	300 - Purchased Services	9,720,317	8,921,600	8,921,600	8,921,600
2,580,333	2,598,343	400 - Supplies and Materials	7,562,797	8,916,087	8,916,087	8,916,087
826,587	821,283	500 - Capital Outlay	12,949,220	14,586,120	14,586,120	14,586,120
4,647,462	30,968,538	600 - Other Objects	5,549,368	5,590,223	5,590,223	5,590,223
1,145,682	231,121	700 - Transfers	2,405,373	2,405,373	2,405,373	2,405,373
50,856,588	72,957,116	Total Object:	76,025,297	78,786,413	78,786,413	78,786,413

General Fund Requirements by Function Total \$37,886,472



2020/21 Actuals	2021/22 Actuals	1000 - Instruction	2022/23 Adopted	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
\$	\$	Function	\$ FTE	\$ FTE	\$ FTE	\$ FTE
17,586,215	16,263,247	1000 - Instruction	20,354,013 176.89	21,502,568 182.63	21,502,568 182.63	
12,305,435	11,572,272	2000 - Support Services	14,975,357 109.56	14,084,961 97.96	14,084,961 97.96	
-	-	3000 - Enterprise and Community Services.	12,000	2,363	2,363	
1,398,646	4,151,607	5000 - Other Uses	290,740	296,580	296,580	
-	-	6000 - Contingencies	2,000,000	2,000,000	2,000,000	
31,290,296	31,987,126	Total Function:	37,632,110 286.45	37,886,472 280.59	37,886,472 280.59	

All Fund Requirements by Function Total \$78,786,413



2020/21 Actuals	2021/22 Actuals	1000 - Instruction	2022/23 Adopted	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
\$	\$	Function	\$ FTE	\$ FTE	\$ FTE	\$ FTE
24,480,122	27,624,846	1000 - Instruction	34,152,072 241.02	35,684,124 256.49	35,684,124 256.49	
19,439,717	13,285,627	2000 - Support Services	21,352,760 123.68	20,375,398 117.91	20,375,398 117.91	
1,312,625	1,615,288	3000 - Enterprise and Community Services.	2,387,958 22.31	2,959,778 24.22	2,959,778 24.22	
630,147	443,852	4000 - Facilities Acquisition and Construction	12,044,220	13,672,986	13,672,986	
4,993,977	29,987,503	5000 - Other Uses	4,088,287	4,094,127	4,094,127	
-	-	6000 - Contingencies	2,000,000	2,000,000	2,000,000	
50,856,588	72,957,116	Total Function:	76,025,297 387.01	78,786,413 398.61	78,786,413 398.61	

2023-2024 Budget Development Process & Timeline

The budget process begins with the appointment of a budget committee for the District as prescribed by Oregon State law. This budget committee is comprised of the seven-elected school board members and an equal number of citizens appointed by the Board. Based on revenue forecasts, which are, for the most part, driven by estimates of student membership and property taxes in the District, a funding forecast is created. Schools and departments receive funding based on an allocation matrix. This matrix takes into account the type of school (elementary, middle, and high) and number of students forecasted to be enrolled. There is generally not enough money available to meet all the requests. When reducing the list of needs, the goals of the district are reviewed and budgets balanced to meet these needs. The prime emphasis is classroom size and staffing ratios. However, other aspects of the business operation must be taken into consideration. When a balanced budget is achieved, a proposed budget is created and discussed with the budget committee with all of the assumptions noted. The budget committee then approves the budget as submitted by the budget officer or revises the budget. After considering public input, the Board legally adopts the budget and sets appropriations by major area and certifies the property tax levy amount to the county assessor.

2023-2024 BUDGET CALENDAR

Early March 2023	State Revenue projections due to districts
(Thursday) March 16, 2023	Per-student allocations distributed to sites
(Thursday) March 16, 2023	Budget review with administrators @ LTM
(Monday - Friday) March 27-31, 2023	Spring Break
(Wednesday) April 5, 2023	Personnel budget to Business Office
(Friday) April 7, 2023	Site budget documents to Daymond
(Monday) April 10, 2023-April 19, 2023	Budget preparation
(Wednesday) **April 26, 2023	**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 19 - 26, 2023	Add and/or Cut List Prepared
(Wednesday) **May 17, 2023	**Budget Committee Meeting & Budget Committee Approval (6:00 p.m.) *All administrators expected to attend
(Monday) June 12, 2023	Budget Adoption (6:00 p.m.) at Board Meeting
** Meetings which Administrators are asked to attend	

Revised 1/11/23 TR

Klamath Falls City Schools Board of Education

Zone 1 Roosevelt
Carol Usher, Vice Chair
Term Expires 6/30/2023

Zone 2 At-Large
Lori Theros, Chair
Term Expires 6/30/2023

Zone 3 Conger
Vanessa Bennett
Term Expires 6/30/2025

Zone 4 Mills
Kathy Hewitt
Term Expires 6/30/2023

Zone 5 Pelican
Trina Perez
Term Expires 6/30/2023

Zone 6 At-Large
Patrick Fenner
Term Expires 6/30/2025

Zone 7 At-Large
Ashley Wendt-Lusich
Term Expires 6/30/2025

Klamath Falls City Schools Budget Committee

Brienne Humphrey
Term Expires
6/30/2025

Jayne Coslet, Chair
Term Expires
6/30/2025

Eric Rose
Term Expires
6/30/2025

Sarah Chase
Term Expires
6/30/2025

Paul Joyner
Terms Expires
6/30/2025

Justin Rodriguez
Term Expires
6/30/2025

2023-2024 Administration

Name	Title
Keith Brown	Superintendent
Daymond Monteith	Director of Operations
Fred Bartels	School Improvement Director
Renee Clark	Human Resources
Heidi Schultz	Director Special Education Director
Julie Bainbridge	Assistant Principal, Special Programs
Dena Haudenschild	Principal, KECDC
Teri Degroot	Assistant Principal, Special Programs
Tony Swan	Principal, Klamath Union High School
Jacqueline Brandow	Assistant Principal, Klamath Union High School
Tyler Baker	Assistant Principals, Klamath Union High School
Toby Flackus	Principal, Klamath Learning Center
Brett Lemieux	Principal, Ponderosa Middle School
Liza Butler	Assistant Principal, Ponderosa Middle School
Sara Johnson	Principal, Conger Elementary School
Michelle McCabe	Principal, Pelican Elementary School
Chelsea Woods	Principal, Mills Elementary School
Scott Olsen	Principal, Roosevelt Elementary School

2023-24 KFCS Budget Message

Superintendent Keith Brown

I am pleased to present to you the school district's budget message for the 2023-2024 academic year. As we plan for the future, we are mindful of the challenges we face as a district, particularly with declining enrollment, increased costs and aging buildings. However, we are committed to ensuring that our students receive the highest quality education possible.

KFCS will continue its laser-like focus on student performance. We believe that every student deserves the opportunity to succeed, and we are working hard to provide the resources and support necessary for them to do so. We are investing in professional development for our teachers and staff, as well as in technology and other resources to enhance student learning.

We continue to plan our budget with conservative enrollment and revenue projections. The highlights of our 2023-2024 budget include:

- A. This budget is based on \$9.9 Billion in State School funding for the biennium. This is the current K-12 allocation being proposed by the governor and the co-Chairs of the Ways and Means committee.
- B. Continued declining enrollment causing decreased state revenue.
- C. We will continue to “right-size” our district by matching resources to needs. Strategic staffing reductions are being made as available, utilizing attrition to avoid layoffs.
- D. We budgeted all remaining ESSER funding minus any required expenses (indirect and Charter School) for elementary school facility repairs.
- E. The Debt Service will continue to decline as we have repaid the loan to Klamath County. We may see a rise in the future as we look at modernizing our bus fleet.
- F. All contracts with labor groups are finalized for next year. A 3% COLA has been applied to all employees.
- G. PERS rates saw a modest increase: increasing 1.04% for Tier I/II and 1.31% for OPSRP.
- H. The General Fund budget is \$254,362 more than FY 2022-2023.

Grant funds continue to be a valuable source of financial support for our school district, as they provide additional resources to help cover the cost of various educational programs and initiatives. When grant funds are awarded to a school district, they can be used to offset general fund expenses by covering the costs associated with specific projects or programs that would otherwise have been paid for out of the district's general fund. For example, grant funds may be used to purchase new textbooks, upgrade technology, or fund professional development for teachers. By using grant funds in this way, we can free up resources in their general fund to cover other essential expenses, such as salaries and benefits for staff, maintenance and repairs of facilities, and other operating costs. Ultimately, the use of grant funds can help KFCS improve the quality of education we provide to students while maintaining financial stability.

In conclusion, we believe that this budget represents a balanced and thoughtful approach to meeting the needs of our district in the face of some significant challenges. We are committed to ensuring that our schools are safe and healthy learning environments for all students, while maintaining a strong focus on student performance and making strategic use of grant funds.

A special thank you to Mr. Daymond Monteith and the staff in the business office for their work in creating the budget being presented tonight.

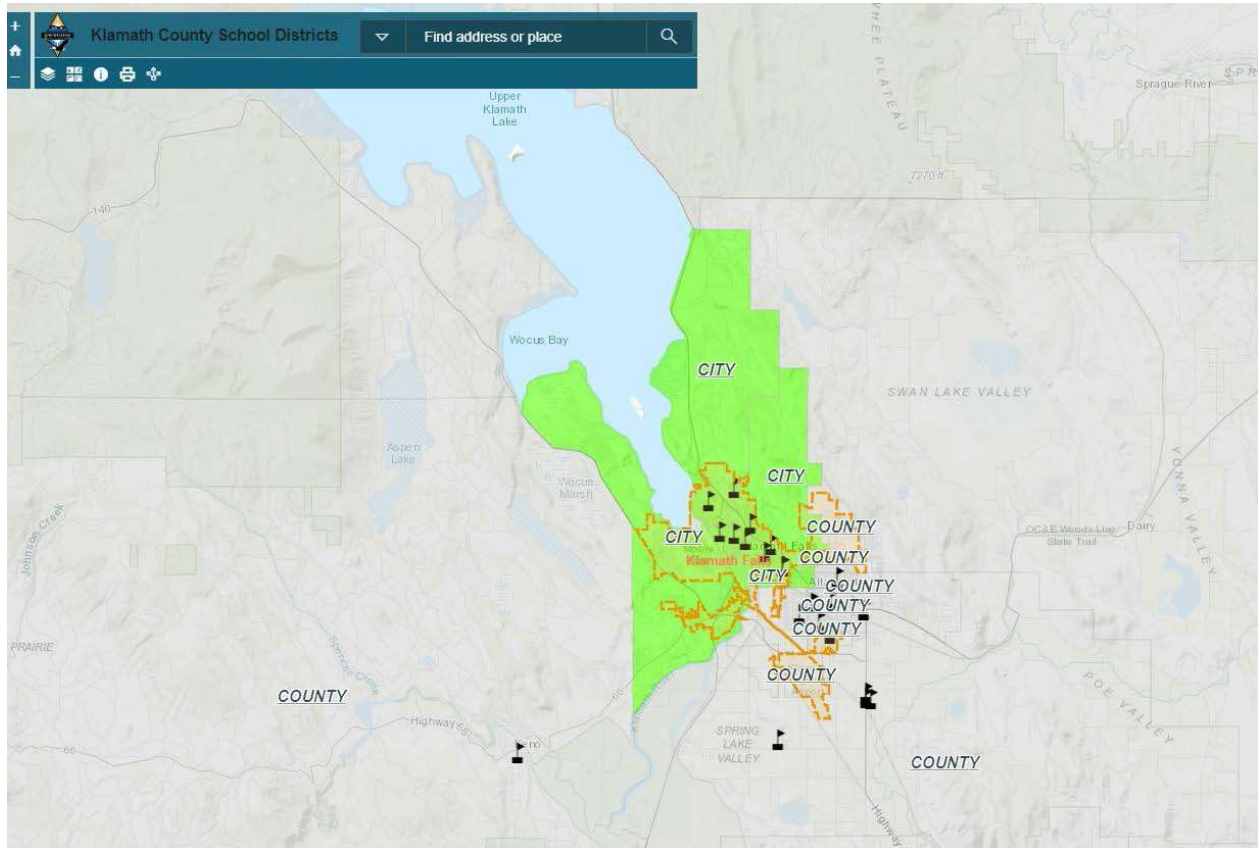
ORGANIZATIONAL SECTION

KLAMATH FALLS CITY SCHOOLS 2023-2024 PROPOSED BUDGET

CONTENTS

- ◆ DISTRICT OVERVIEW
- ◆ DISTRICT AT A GLANCE
- ◆ DISTRICT MISSION, VISION AND AIMS
- ◆ FUNDS OVERVIEW

Klamath Falls City Schools Attendance Area



Source:

<https://kcgis.maps.arcgis.com/apps/View/index.html?appid=e0dd3c0633364c4e944d82a58db73c5f>

For the 2023-2024 school year, students will be able to attend:

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

Klamath Falls City School At a Glance



OREGON AT-A-GLANCE DISTRICT PROFILE Klamath Falls City Schools



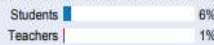
SUPERINTENDENT: Keith Brown | 1336 Avalon, Klamath Falls 97603 | 541-883-4700

Students We Serve

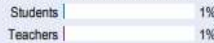


DEMOGRAPHICS

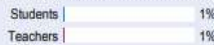
American Indian/Alaska Native



Asian



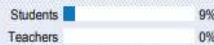
Black/African American



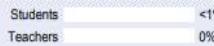
Hispanic/Latino



Multiracial



Native Hawaiian/Pacific Islander



White



8%
Ever English Learners



18
Languages Spoken

18%
Students with Disabilities

27%
Mobile Students

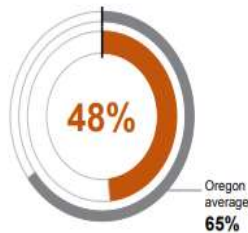
>95%
Free/Reduced Price Lunch

*<10 students or data unavailable

Start Strong

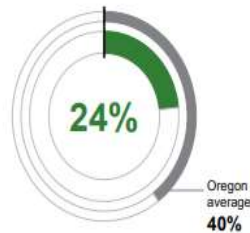
Grades K-2 REGULAR ATTENDERS

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



Grade 3 ENGLISH LANGUAGE ARTS

Students meeting state grade-level expectations.



Academic Progress

Grades 3-8 INDIVIDUAL STUDENT PROGRESS

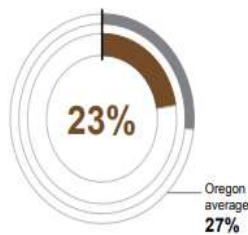
Year-to-year progress in English language arts and mathematics.

Data not available in 2021-22

High School Success

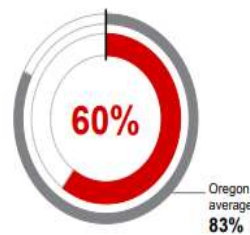
Grade 8 MATHEMATICS

Students meeting state grade-level expectations.



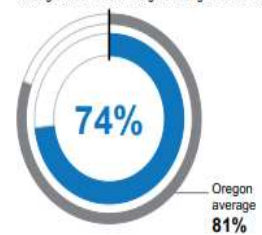
Grade 9 ON-TRACK TO GRADUATE

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



Grade 12 ON-TIME GRADUATION

Students earning a diploma within four years. Cohort includes students who were first-time ninth graders in 2017-18 graduating in 2020-21.



District Goals

KFCS Vision: "Dedicated to helping all students do their best work and become their best selves." 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 local communities to ensure a 90% on-time, four year graduation rate by 2025. To progress toward this goal, the state will prioritize efforts to improve attendance, provide a well-rounded education, invest in implementing culturally responsive practices, and promote continuous improvement to close opportunity and achievement gaps for historically and currently underserved students.



Klamath Falls City Schools

Dedicated to helping all students do their best work and become their best selves.





Klamath Falls City Schools

Dedicated to helping all students do their best work and become their best selves.

VISION: Dedicated to helping all students do their best work and become their best selves.

AIM 1 - All Students Do Their Best Work

Goal #1: Shared Leadership—By June 2019, a majority of students, staff and parents will have opportunities to exercise leadership in each school as measured by teachers documenting at least three ways students exercised leadership during the school year in their classrooms; and principals documenting at least six total ways that students, staff and parents exercised leadership in their schools.

Goal #2: Student Empowerment—On the end of the school year surveys, a majority of teachers, parents and students will indicate students have done their best work.

Goal #3: Effective Multi-Tiered Instruction—By June 2019, all KFCS schools will earn a proficient score on a five-point scale as determined by building Professional Learning Communities using multiple data sources to evaluate the schools' tiered supports.

AIM 2 - All Students Become Their Best Selves

Goal #1: Teach Explicit Behavior Skills—End of the year behavioral referral data will show a decrease in the percent of students receiving office referrals compared to the end of prior year.

Goal #2: Service Learning: By June 2020, 100% of KFCS homeroom classes will participate in at least one service-learning project.

Goal #3: Respectful Caring Relationships—Student and staff spring surveys will show an improvement in the percentage who indicate they have caring relationships compared to the percentage in the prior survey.

Goal #4: Healthy Lifestyles—Students and staff will develop healthier lifestyles as measured by maintaining or improving their scores on the Blue Zones school certification rubric.

AIM 3 - Operational Excellence

Goal #1: Improve Operational Effectiveness and Efficiencies—By July 2019, all district departments will identify their key four to ten processes and flow chart these processes.

Goal #2: Improve Customer Satisfaction—By May 2019, a customer service survey will be sent to all staff and the results will be used to create PDSA plans for the next school year.

Funds Overview

In this section and the pages that follow, a general description of the funds which make up the District's budget is provided. In later sections where budget information is presented, additional information about the funds and their components are provided.

Basis of Accounting

Governmental Funds include the general fund, special revenue funds, debt service funds, and capital project funds. Governmental funds are accounted for using a current financial resources measurement focus. Only current assets and current liabilities are generally included in their balance sheet. Governmental fund operating statements present increases (resources /revenue and other financing sources) and decreases (requirements /expenditures and other financing uses) in net assets.

The financial statements of the governmental fund types are maintained using the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded in the accounting period when susceptible to accrual (i.e. when they become measurable and available), and expenditures are recorded in the accounting period in which the related fund liability is incurred, except for:

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

Significant revenues which are susceptible to accrual under the modified accrual basis of accounting include:

- ◆ Federal and State Grants
- ◆ Property taxes received within approximately sixty days following the end of a fiscal year.
- ◆ Any local or county shared revenues.

The basis of accounting described above are in accordance with generally accepted accounting principles (GAAP)

FINANCIAL SECTION

KLAMATH FALLS CITY SCHOOLS 2023-2024 PROPOSED BUDGET

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- · 2023-2024 ALL FUNDS RESOURCES & REQUIREMENTS
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BY DEPARTMENT/SCHOOL
- · SCHOOL SPECIFIC REQUIREMENTS & DEMOGRAPHIC
INFORMATION

The Financial Section represents the Klamath Falls City Schools District's proposed, approved and ultimately adopted budget. The budget is presented first in a legal format as required by the State of Oregon. Preceding each fund is a brief explanation of the fund elements. Historical information is also presented to provide a better perspective of the historical elements leading to the Fiscal Year 2023-2024 budget.

The General Fund is also presented in a programmatic format by School, Department, and other Programs. This format is vital to understanding the budget as development currently follows this format. In addition, other views are presented for the General Fund. These include summaries by appropriation level, roll-up by program, and summaries by object.

All Requirements by Function
Total \$78,786,413

2020/21 Actuals	2021/22 Actuals	1000 - Instruction	2022/23 Adopted	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
\$	\$	Major Function - Function	\$ FTE	\$ FTE	\$ FTE	\$ FTE
6,510,000	6,510,874	1000 - Instruction				
35,708	46,047	1111 - Primary, K-5	7,643,152 48.70	8,420,206 51.75	8,420,206 51.75	
2,837,031	3,281,418	1113 - Elementary Extra-Curricular	250,000	266,453	266,453	
43,060	52,770	1121 - Middle/Junior High Programs	3,763,347 26.36	3,560,106 24.52	3,560,106 24.52	
2,311,221	3,008,565	1122 - Middle/Junior High School Extra-Curricular	183,668	157,074	157,074	
661,304	925,387	1131 - High School Programs	3,824,488 25.36	3,694,207 24.50	3,694,207 24.50	
-	-	1132 - High School Extra-Curricular	1,107,222 2.00	1,064,519 2.00	1,064,519 2.00	
-	-	1140 - Pre-Kindergarten Programs	-	623,331 8.70	623,331 8.70	
-	7,688	1210 - Programs for the Talented and Gifted	2,628	72,778 1.00	72,778 1.00	
3,266,773	3,323,540	1250 - Less Restrictive Programs for Students With	5,718,271 62.00	8,768,380 31.13	8,768,380 31.13	
2,461,360	2,770,276	1260 - Early Intervention	2,323,657 21.81	782,032 0.73	782,032 0.73	
1,180,364	1,733,311	1270 - Educationally Disadvantaged	1,905,037 15.88	1,833,180 17.34	1,833,180 17.34	
2,553,724	2,791,098	1280 - Alternative Education	3,603,541 3.88	3,423,630 10.61	3,423,630 10.61	
1,857,524	1,911,372	1290 - Designated Programs	2,435,673 27.83	2,265,371 23.64	2,265,371 23.64	
35,454	535,301	1460 - Special Programs, Summer School	761,388	746,257	746,257	
24,460,122	27,624,646	Total Function:	54,152,072 241.02	55,664,124 256.43	55,664,124 256.43	
733,598	607,520	2000 - Support Services				
582,123	671,250	2110 - Attendance and Social Work Services	746,091 6.75	763,227 6.75	763,227 6.75	
339,322	354,157	2120 - Guidance Services	800,157 4.00	1,139,365 3.00	1,139,365 3.00	
4,332	-	2130 - Health Services	364,277 3.00	323,153 3.00	323,153 3.00	
483,548	460,142	2140 - Psychological Services	-	-	-	
710,090	787,657	2150 - Speech Pathology and Audiology Services	840,718 6.44	698,763 3.56	698,763 3.56	
173,873	60,460	2190 - Service Direction, Student Support Services	927,248 6.32	1,001,799 6.32	1,001,799 6.32	
102,832	103,088	2210 - Improvement of Instruction Services	33,183	104,307 0.25	104,307 0.25	
328	2,250	2220 - Educational Media Services	120,528 2.03	130,216 2.03	130,216 2.03	
765,661	903,053	2230 - Assessment and Testing	17,115	17,115	17,115	
19,500	33,883	2240 - Instructional Staff Development	1,455,509 2.92	744,296 2.40	744,296 2.40	
433,101	383,555	2310 - Board of Education Services	52,000	43,600	43,600	
2,093,827	2,076,681	2320 - Executive Administration Services	444,262 2.00	408,998 2.00	408,998 2.00	
370,078	1,111,233	2410 - Office of the Principal Services	2,185,337 20.47	2,234,527 13.30	2,234,527 13.30	
904,123	1,218,301	2430 - Other Support Services - School Administration	1,215,259 8.53	1,235,730 8.28	1,235,730 8.28	
3,555,235	3,440,063	2520 - Fiscal Services	1,807,382 5.00	1,764,161 5.00	1,764,161 5.00	
1,642,841	1,435,805	2540 - Operation and Maintenance of Plant Services	5,515,332 23.43	5,764,578 27.59	5,764,578 27.59	
37,260	44,467	2550 - Student Transportation Services	2,622,978 19.11	2,227,623 15.36	2,227,623 15.36	
200	-	2570 - Purchasing, Warehouse, Printing	47,434	33,855	33,855	
108,686	116,378	2630 - Information Services	-	-	-	
1,437,633	1,140,128	2640 - Staff Services	133,791	153,620	153,620	
4,017	-	2660 - Technology Services	342,060 6.50	1,086,508 6.00	1,086,508 6.00	
150,703	101,324	2670 - Records Management	4,500	3,500	3,500	
4,066,501	(1,892,379)	2690 - Other Support Services-Central	273,583 1.00	252,305 1.00	252,305 1.00	
19,433,717	15,265,627	Total Function:	21,552,760 123.66	20,575,596 117.91	20,575,596 117.91	
451,185	728,354	3000 - Enterprise and Community Services				
756,086	733,673	3110 - Service Area Direction	1,015,482 1.63	371,653 2.00	371,653 2.00	
102,370	146,661	3120 - Food Preparation and Dispensing Services	354,612 17.50	2,241,533 20.28	2,241,533 20.28	
2,383	-	3300 - Community Services	384,061 3.19	322,366 1.94	322,366 1.94	
		3390 - Other Community Services	33,803	24,166	24,166	
775,198	451,185	3000-Enterprise and Community Services				
966,899	756,086	3110 - Service Area Direction	1,215,959 1.00	1,015,482 1.63		
100,672	102,970	3120 - Food Preparation and Dispensing Services	950,918 14.62	954,612 17.50		
28,069	2,383	3300 - Community Services	161,393 1.94	384,061 3.19		
1,870,838	1,312,625	3390 - Other Community Services	32,000	33,803		
		Total Enterprise and Community Services	2,360,270 18	2,387,958 22		
90,826	-	4000-Facilities Acquisition and Construction				
3,525,927	630,147	4110 - Service Area Direction	-	-		
3,616,754	630,147	4150 - Building Acquisition, Construction, and Improvem	3,554,608	12,044,220		
		Total Facilities Acquisition and Construction	3,554,608	12,044,220		
3,390,426	3,848,295	5000-Other Uses				
2,738,109	1,145,682	5110 - Long-Term Debt Service	7,485,039	3,682,914		
6,128,535	4,993,977	5200 - Transfers of Funds	404,356	405,373		
		Total Other Uses	7,889,395	4,088,287		
-	-	6000-Contingencies				
-	-	6110 - Operating Contingency	2,280,128	2,000,000		
-	-	Total Contingencies	2,280,128	2,000,000		
54,539,450	50,903,007	Total Function:	66,774,397 383.03	76,025,297 387.01		

All Fund Requirements by Object
Total \$78,786,413

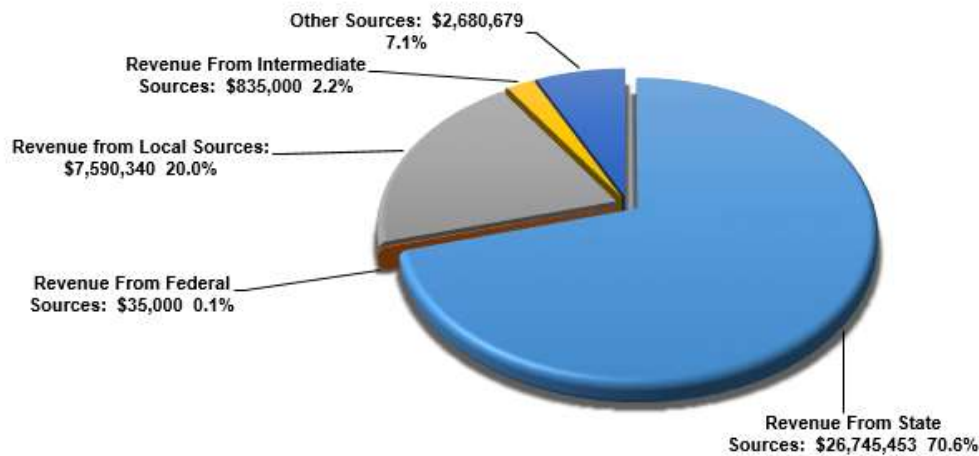
2020/21 Actuals	2021/22 Actuals	111 - Licensed Salaries	2022/23 Adopted	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
\$	\$	Object	\$ FTE	\$ FTE	\$ FTE	\$ FTE
10,409,261	11,284,616	111 - Licensed Salaries	11,327,644 168.39	13,138,044 181.68	13,138,044 181.68	
5,353,326	5,161,355	112 - Classified Salaries	6,223,665 193.62	6,378,841 188.94	6,378,841 188.94	
1,917,593	2,022,053	113 - Administrators	2,157,623 18.00	2,188,818 18.00	2,188,818 18.00	
579,372	453,209	114 - Managerial - Classified	526,040 7.00	762,781 10.00	762,781 10.00	
113,981	98,339	116 - Supplemental Retirement Stipends	150,000	150,000	150,000	
-	209	121 - Substitutes - Licensed	-	-	-	
-	-	122 - Substitutes - Classified	-	-	-	
897,692	1,719,270	130 - Additional Salary	1,534,495	544,380	544,380	
1,039,837	903,774	211 - PERS-Employer	764,736	672,336	672,336	
1,081,395	1,140,299	212 - PERS-IAP	1,361,008	1,392,033	1,392,033	
2,123,044	2,023,536	213 - OPSRP UAL Contribution	2,354,921	2,606,257	2,606,257	
4,551,488	(1,429,103)	214 - PERS UAL Contribution	1,263,587	377,585	377,585	
980,944	1,015,745	216 - OPSRP-Employer	1,139,278	1,307,932	1,307,932	
1,424,753	1,539,761	220 - FICA	1,735,291	1,774,840	1,774,840	
130,431	131,761	231 - SAIF	150,855	143,533	143,533	
79,564	34,977	232 - Unemployment	75,820	76,007	76,007	
5,032,276	4,824,236	240 - Insurance Benefits	6,274,268	6,114,829	6,114,829	
107,425	80,263	244 - Employer-Paid Tax Sheltered Annuity	98,991	98,994	98,994	
13,286	32,862	246 - Tuition Reimbursement	40,000	40,000	40,000	
474,550	542,446	310 - Instructional, Professional & Technical Services	547,295	552,045	552,045	
371,268	1,114,948	311 - Instruction Services	523,550	679,526	679,526	
5,812	4,352	312 - Instructional Programs Improvement Services	7,625	6,250	6,250	
140,475	170,983	316 - Data Processing Services	162,264	269,751	269,751	
275,504	483,103	319 - Other Instructional, Professional and Technical Services	1,223,329	1,076,846	1,076,846	
180,352	314,632	322 - Purchased Services	381,356	460,841	460,841	
91,667	134,533	324 - Rentals	95,000	99,750	99,750	
252,430	242,587	325 - Electricity	322,000	359,896	359,896	
30,258	42,457	326 - Fuel	40,000	50,808	50,808	
83,084	151,181	327 - Water and Sewage	110,000	178,109	178,109	
68,438	76,942	328 - Garbage	80,000	88,028	88,028	
16,131	16,335	329 - Laundry	20,000	18,268	18,268	
201	72	331 - Reimbursable Student Transportation	200	200	200	
-	-	332 - Non-Reimbursable Student Transportation	-	8,463	8,463	
20,507	43,617	340 - Travel	232,605	220,692	220,692	
434	4,916	341 - Travel - Local In District	9,950	9,613	9,613	
1,314	5,112	342 - Travel - Out of District	62,500	80,161	80,161	
-	-	343 - Travel - Student Out of District	350	350	350	
833	-	350 - Communication	50,247	42,363	42,363	
63,432	65,810	351 - Telephone	52,700	83,681	83,681	
28,223	20,903	353 - Postage	38,750	38,073	38,073	
5,306	23,842	354 - Advertising	7,400	23,658	23,658	
75	-	355 - Printing and Binding	5,000	2,150	2,150	
180,160	3,712	359 - Other Communication Services	-	1,971	1,971	
1,715,863	1,661,584	360 - Charter School Payments	2,398,319	2,075,000	2,075,000	
2,275	-	370 - Undesignated	20,000	8,000	8,000	
-	-	373 - Tuition Payments to Private Schools	5,000	-	-	
67,089	75,445	374 - Other Tuition	50,000	45,000	45,000	
61,800	50,350	381 - Audit Services	67,000	67,000	67,000	
6,628	280,877	382 - Legal Services	30,000	30,500	30,500	
3,500	15,053	383 - Architect/Engineer Services	75,000	85,000	85,000	
1,095	46,320	385 - Management Services	5,000	5,000	5,000	
22,482	43,150	386 - Data Processing Services	4,500	2,000	2,000	
37,342	56,482	387 - Statistical Services	114,802	120,542	120,542	
1,319	-	388 - Election Services	7,500	7,500	7,500	
1,141,786	1,268,165	389 - Other Non-Instructional Professional and Technical Services	2,601,588	1,779,479	1,779,479	
462,016	340,041	390 - Other General Professional and Technological Services	368,887	345,086	345,086	
1,057,545	1,355,389	410 - Consumable Supplies and Materials	2,968,729	3,062,727	3,062,727	
10,624	10,144	411 - Tire Service	20,550	14,782	14,782	
69,324	37,098	412 - Repair Parts	110,750	65,825	65,825	
24,132	21,438	413 - Garage Operations	30,550	24,029	24,029	
23,126	14,947	415 - Food Purchases	12,000	12,000	12,000	
67,649	208,930	420 - Textbooks	1,636,833	1,879,642	1,879,642	
24,296	6,852	430 - Library Books	6,050	6,350	6,350	
591	526	440 - Periodicals	550	550	550	
103,590	70,686	450 - Food - Food Service Only	110,000	1,100,000	1,100,000	
405,441	481,676	460 - Non-Consumable Items	2,419,647	2,479,336	2,479,336	
80,018	62,324	470 - Computer Software	94,642	115,524	115,524	
713,996	327,733	480 - Computer Hardware	152,496	155,322	155,322	
383,369	151,992	520 - Buildings Acquisition	11,251,234	12,875,091	12,875,091	
-	46,817	530 - Improvements Other Than Buildings	-	-	-	
288,258	569,462	540 - Depreciable Equipment	947,986	1,061,029	1,061,029	
-	34,008	541 - Initial and Additional Equipment Purchase	-	-	-	
-	19,004	550 - Depreciable Technology	-	-	-	
154,960	-	564 - Bus Acquisition	750,000	650,000	650,000	
2,441,962	25,057,785	610 - Redemption of Principal	2,888,007	2,892,749	2,892,749	
85,714	3,462,532	620 - Interest	2,609	2,609	2,609	
1,314,733	736,616	621 - Regular Interest	778,036	779,134	779,134	
5,881	3,857	622 - Bus & Bus Garage Interest	14,262	14,262	14,262	
115,641	702,860	640 - Dues and Fees	212,768	232,843	232,843	
100,788	84,061	651 - Liability Insurance	170,000	160,000	160,000	
222,777	288,563	653 - Property Insurance Premiums	348,800	363,617	363,617	
111	111	670 - Taxes and Licenses	350	350	350	
359,850	632,153	690 - Grant Indirect Charges	1,134,536	1,144,659	1,144,659	
1,141,648	221,345	710 - Fund Modifications	2,405,373	2,405,373	2,405,373	
4,034	9,776	790 - Other Transfers	-	-	-	
50,856,588	72,957,116	Total Object:	76,025,297 387.01	78,786,413 398.61	78,786,413 398.61	

General Fund—Fund 100

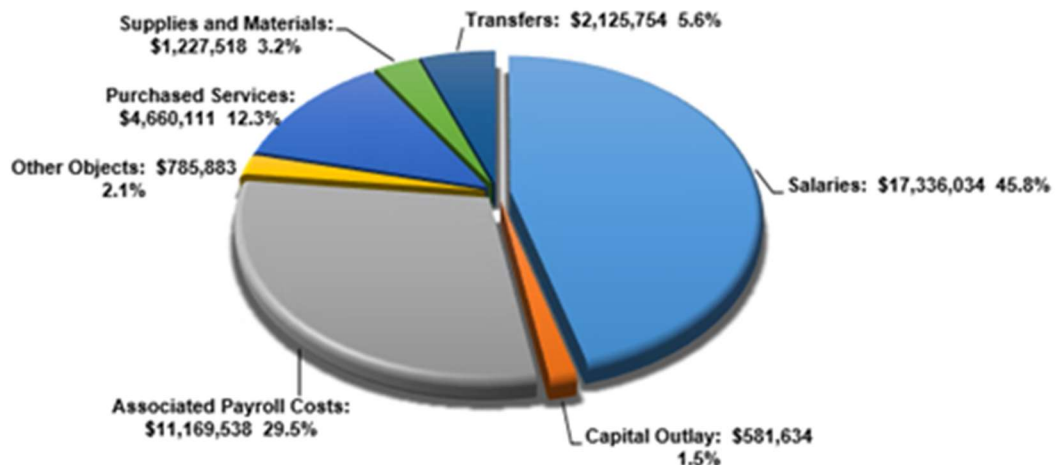
The general fund is a set of accounts used to record all normal or general operations of the Klamath Falls City Schools. These accounts usually include all transactions which do not legally or procedurally have to be accounted for in the other funds based on Generally Accepted Accounting Principles (GAAP).

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.

General Fund Budget Summary Total 37,886,453



General Fund Requirements by Object Total \$37,886,472



General Fund Resources
Total \$37,886,472

2020/21 Actuals	2021/22 Actuals	1000 - Revenue from Local Sources	2022/23 Adopted	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
\$	\$	Major Object - Object	\$	\$	\$	\$
		1000 - Revenue from Local Sources				
6,220,107	6,425,294	1111 - Current Year's Taxes	6,588,000	6,585,640	6,585,640	
182,329	246,406	1112 - Prior Year's Taxes	160,000	200,000	200,000	
1,269	852	1122 - Prior Years Local Option Taxes	2,000	300	300	
138	100	1201 - Rev From Local Gov Units Other Than Districts	500	100	100	
94,919	66,185	1510 - Interest On Investments	100,000	200,000	200,000	
92,225	60,000	1910 - Rentals	60,000	15,300	15,300	
-	1,890	1931 - Rental or Lease Payments From Private Contractor	-	-	-	
(6,276)	23,311	1960 - Recovery of Prior Years' Expenditure	20,000	13,500	13,500	
359,850	632,153	1980 - Fees Charged to Grants	500,000	500,000	500,000	
51,005	134,958	1990 - Miscellaneous	88,000	75,500	75,500	
6,995,566	7,591,149	<i>Total Object:</i>	7,518,500	7,590,340	7,590,340	
		2000 - Revenue From Intermediate Sources				
77,540	54,244	2101 - County School Funds	30,000	35,000	35,000	
759,099	762,723	2102 - Education Service District Apportionment	850,000	800,000	800,000	
41,250	-	2900 - Revenue for/On Behalf of the District	-	-	-	
877,889	816,967	<i>Total Object:</i>	880,000	835,000	835,000	
		3000 - Revenue From State Sources				
24,696,015	24,254,091	3101 - State School Fund - General Support	23,810,770	26,281,036	26,281,036	
266,871	307,177	3103 - Common School Fund	294,711	362,917	362,917	
8,493	-	3104 - State Managed County Timber	125,000	100,000	100,000	
6,662	11,175	3299 - Other Restricted Grants-In-Aid	2,000	1,500	1,500	
24,978,042	24,572,443	<i>Total Object:</i>	24,232,481	26,745,453	26,745,453	
		4000 - Revenue From Federal Sources				
16,394	1,442	4500 - Restricted Revenue From the Federal Government	-	-	-	
346,280	407,806	4801 - Federal Forest Fees	35,000	35,000	35,000	
362,674	409,247	<i>Total Object:</i>	35,000	35,000	35,000	
		5000 - Other Sources				
178	-	5200 - Interfund Transfers	50,000	50,000	50,000	
45,625	15,480	5300 - Sale of or Compensation for Loss of Fixed Assets	2,500	2,500	2,500	
6,017,653	7,987,330	5400 - Resources - Beginning Fund Balance	4,913,629	2,628,179	2,628,179	
6,063,456	8,002,810	<i>Total Object:</i>	4,966,129	2,680,679	2,680,679	
39,277,626	41,392,617	<i>Total Object:</i>	37,632,110	37,886,472	37,886,472	

100 - General Fund Requirements by Function
Total \$37,886,472

2020/21 Actuals	2021/22 Actuals	1000 - Instruction	2022/23 Adopted	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
\$	\$	Major Function - Function	\$ FTE	\$ FTE	\$ FTE	\$ FTE
6,080,813	5,302,984	1000 - Instruction				
(1)	13,281	1111 - Primary, K-5	6,155,744 48.70	6,766,695 51.75	6,766,695 51.75	
2,668,023	2,825,603	1113 - Elementary Extra-Curricular	-	3,953	3,953	
31,148	39,047	1121 - Middle/Junior High Programs	3,394,705 26.96	3,206,106 24.52	3,206,106 24.52	
2,565,281	2,570,963	1122 - Middle/Junior High School Extra-Curricular	39,668	7,074	7,074	
593,844	689,132	1131 - High School Programs	2,988,908 23.50	2,922,919 22.50	2,922,919 22.50	
2,995,601	2,706,378	1132 - High School Extra-Curricular	835,585 2.00	780,532 2.00	780,532 2.00	
2,191,676	1,574,084	1250 - Less Restrictive Programs for Students With Di	3,839,189 55.90	4,674,758 63.63	4,674,758 63.63	
459,830	541,775	1260 - Alternative Education	2,459,590 8.88	2,476,498 9.36	2,476,498 9.36	
17,586,215	16,263,247	1290 - Designated Programs	640,624 10.95	664,033 8.89	664,033 8.89	
		<i>Total Function:</i>	20,354,013 176.89	21,502,568 182.63	21,502,568 182.63	
		2000 - Support Services				
90,829	79,045	2110 - Attendance and Social Work Services	86,358 1.75	91,194 1.75	91,194 1.75	
281,319	72,817	2120 - Guidance Services	392,980 1.00	224,532 1.00	224,532 1.00	
276,685	66,934	2130 - Health Services	8,750	16,100	16,100	
468,548	343,392	2150 - Speech Pathology and Audiology Services	595,325 6.44	443,801 3.56	443,801 3.56	
693,432	712,858	2190 - Service Direction, Student Support Services	837,875 6.32	913,711 6.32	913,711 6.32	
25,147	34,395	2210 - Improvement of Instruction Services	59,747	41,911	41,911	
99,128	100,759	2220 - Educational Media Services	117,318 2.09	130,216 2.09	130,216 2.09	
13,404	15,678	2240 - Instructional Staff Development	145,020 1.00	21,501	21,501	
19,500	93,883	2310 - Board of Education Services	52,000	43,600	43,600	
430,055	382,206	2320 - Executive Administration Services	444,262 2.00	408,998 2.00	408,998 2.00	
2,022,877	2,007,709	2410 - Office of the Principal Services	2,135,264 20.27	2,178,475 19.00	2,178,475 19.00	
779,829	863,847	2490 - Other Support Services - School Administratio	1,035,230 7.59	1,055,697 7.28	1,055,697 7.28	
668,765	713,357	2520 - Fiscal Services	852,980 5.00	820,090 5.00	820,090 5.00	
3,147,837	3,051,751	2540 - Operation and Maintenance of Plant Services	3,735,930 29.49	3,976,578 27.59	3,976,578 27.59	
1,457,060	1,464,293	2550 - Student Transportation Services	2,366,548 19.11	1,977,623 15.36	1,977,623 15.36	
37,260	44,467	2570 - Purchasing, Warehouse, Printing	47,434	39,855	39,855	
76,237	88,392	2640 - Staff Services	119,791	133,620	133,620	
879,204	811,561	2660 - Technology Services	928,337 6.50	1,079,508 6.00	1,079,508 6.00	
4,017	-	2670 - Records Management	4,500	3,500	3,500	
150,709	99,945	2690 - Other Support Services-Central	278,304 1.00	252,905 1.00	252,905 1.00	
668,593	524,984	2700 - Supplemental Retirement Program	731,404	231,546	231,546	
12,305,435	11,572,272	<i>Total Function:</i>	14,975,357 109.56	14,084,961 97.96	14,084,961 97.96	
		3000 - Enterprise and Community Services.				
-	-	3390 - Other Community Services	12,000	2,363	2,363	
		5000 - Other Uses				
257,057	3,987,643	5110 - Long-Term Debt Service	164,986	170,826	170,826	
1,141,589	163,963	5200 - Transfers of Funds	125,754	125,754	125,754	
1,398,646	4,151,607	<i>Total Function:</i>	290,740	296,580	296,580	
		6000 - Contingencies				
-	-	6110 - Operating Contingency	2,000,000	2,000,000	2,000,000	
31,290,296	31,987,126	<i>Total Function:</i>	37,632,110 286.45	37,886,472 280.59	37,886,472 280.59	

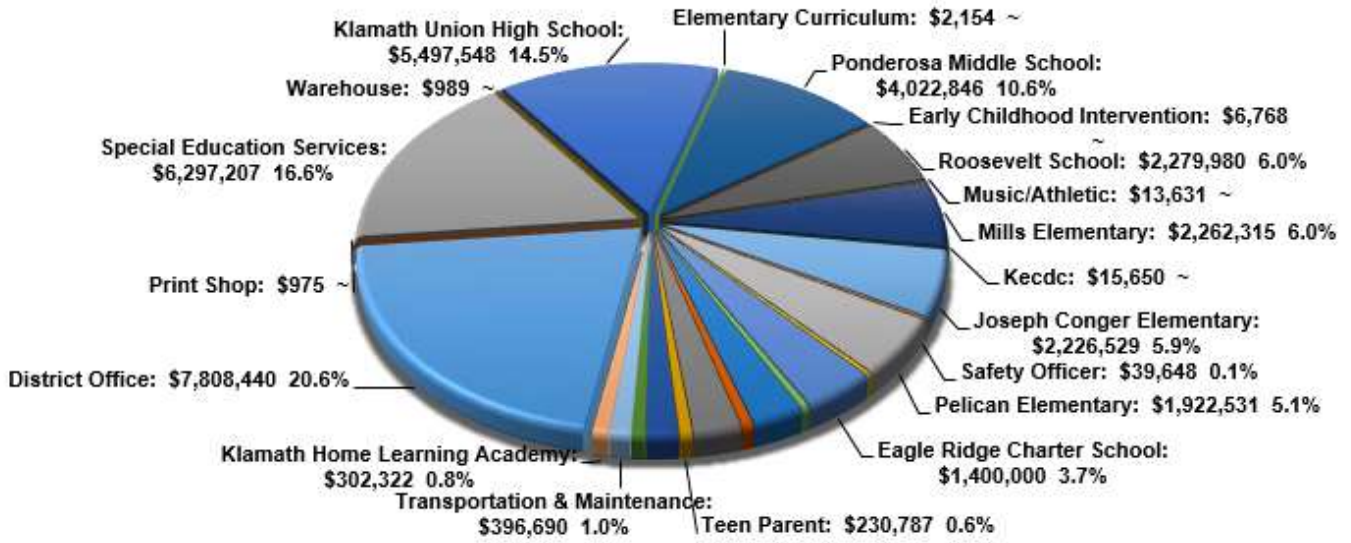
100 - General Fund Requirements by Object

Total \$37,886,472

2020/21 Actuals	2021/22 Actuals	100 - Salaries	2022/23 Adopted	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
\$	\$	Major Object - Object	\$ FTE	\$ FTE	\$ FTE	\$ FTE
7,989,594	7,068,343	100 - Salaries				
4,112,563	3,763,181	111 - Licensed Salaries	3,049,484 128.01	3,749,385 133.88	3,749,385 133.88	
1,602,734	1,742,143	112 - Classified Salaries	4,740,809 138.44	4,504,786 124.71	4,504,786 124.71	
556,585	223,104	113 - Administrators	1,948,482 16.00	1,936,300 16.00	1,936,300 16.00	
113,381	98,393	114 - Managerial - Classified	306,446 4.00	500,437 6.00	500,437 6.00	
-	203	116 - Supplemental Retirement Stipends	150,000	150,000	150,000	
472,834	883,317	121 - Substitutes - Licensed	-	-	-	
14,648,416	13,778,701	130 - Additional Salary	657,637	493,326	493,326	
		Total Object:	16,852,918 286.45	17,356,054 280.59	17,356,054 280.59	
		200 - Associated Payroll Costs				
801,253	572,782	211 - PERS-Employer	576,578	518,762	518,762	
826,447	754,796	212 - PERS-IAP	1,016,322	1,042,430	1,042,430	
1,623,437	1,379,831	213 - OPSRP UAL Contribution	1,722,270	1,932,685	1,932,685	
880,693	614,471	214 - PERS UAL Contribution	300,137	758,272	758,272	
750,103	632,848	216 - OPSRP-Employer	846,151	963,019	963,019	
1,098,214	1,023,532	220 - FICA	1,236,571	1,329,094	1,329,094	
102,823	92,274	231 - SAIF	117,136	111,190	111,190	
65,308	20,086	232 - Unemployment	70,870	70,870	70,870	
4,044,774	3,440,202	240 - Insurance Benefits	4,320,262	4,322,204	4,322,204	
85,235	46,196	244 - Employer-Paid Tax Sheltered Annuity	35,012	35,012	35,012	
13,286	18,444	246 - Tuition Reimbursement	20,000	20,000	20,000	
10,291,579	8,655,462	Total Object:	11,581,909	11,169,538	11,169,538	
		300 - Purchased Services				
15,450	1,160	310 - Instructional, Professional & Technical Services	17,500	17,500	17,500	
348,763	1,027,745	311 - Instructional Services	420,300	574,026	574,026	
5,812	4,352	312 - Instructional Programs Improvement Services	7,625	6,250	6,250	
133,263	146,414	316 - Data Processing Services	155,264	262,751	262,751	
45,637	182,818	319 - Other Instructional, Professional and Technical Services	570,000	408,854	408,854	
179,476	279,053	322 - Purchased Services	378,756	458,241	458,241	
-	210	324 - Rentals	-	-	-	
245,746	235,253	325 - Electricity	287,000	324,896	324,896	
30,258	42,457	326 - Fuel	40,000	50,808	50,808	
83,084	151,181	327 - Water and Sewage	110,000	178,109	178,109	
68,438	76,342	328 - Garbage	80,000	88,028	88,028	
16,131	16,335	329 - Laundry	20,000	18,268	18,268	
201	72	331 - Reimbursable Student Transportation	200	200	200	
-	-	332 - Non-Reimbursable Student Transportation	-	8,463	8,463	
17,792	32,064	340 - Travel	106,250	89,206	89,206	
181	1,247	341 - Travel - Local In District	4,450	3,838	3,838	
1,314	2,531	342 - Travel - Out of District	15,500	32,811	32,811	
-	-	343 - Travel - Student Out of District	350	350	350	
-	-	350 - Communication	12,000	2,363	2,363	
62,651	65,083	351 - Telephone	52,700	83,681	83,681	
26,446	19,143	353 - Postage	27,750	27,073	27,073	
5,306	23,619	354 - Advertising	7,400	23,658	23,658	
75	-	355 - Printing and Binding	5,000	2,150	2,150	
35,736	3,712	359 - Other Communication Services	-	1,371	1,371	
1,586,832	1,346,528	360 - Charter School Payments	1,500,000	1,400,000	1,400,000	
2,275	-	370 - Undesignated	20,000	8,000	8,000	
-	-	373 - Tuition Payments to Private Schools	5,000	-	-	
-	-	374 - Other Tuition	10,000	5,000	5,000	
61,800	50,350	381 - Audit Services	67,000	67,000	67,000	
6,628	33,080	382 - Legal Services	30,000	30,500	30,500	
-	15,053	383 - Architect/Engineer Services	25,000	35,000	35,000	
1,095	46,920	385 - Management Services	5,000	5,000	5,000	
3,332	-	386 - Data Processing Services	4,500	2,000	2,000	
1,319	-	388 - Election Services	7,500	7,500	7,500	

General Fund Expenses By Cost Center Pie Chart

Total \$37,886,472



2020/21 Actuals	2021/22 Actuals	00 - District Office	2022/23 Adopted	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
\$	\$	Center	\$ FTE	\$ FTE	\$ FTE	\$ FTE
5,738,027	7,877,003	00 - District Office	9,041,321 33.64	7,808,440 32.49	7,808,440 32.49	
8,847	6,526	08 - Music/Athletic	12,800	13,631	13,631	
257,420	266,675	09 - District Office	373,990 2.00	242,259 1.00	242,259 1.00	
39,678	50,514	10 - Director of School Improvement	61,600	69,650	69,650	
227,126	345,562	11 - Maintenance	433,000	617,847	617,847	
748,762	766,349	12 - Business Office	931,480 5.00	901,840 5.00	901,840 5.00	
340,593	303,446	13 - Transportation & Maintenance	286,683 2.25	396,690 3.00	396,690 3.00	
1,835,134	1,564,843	143 - Joseph Conger Elementary	1,848,354 15.87	2,226,529 18.40	2,226,529 18.40	
5,626	12,272	149 - Early Childhood Intervention	12,100	6,768	6,768	
313,039	38,730	15 - Klamath Institute/Klamath Adult Learning	271,506 2.81	142,037 1.00	142,037 1.00	
181,089	201,630	150 - District Office	200,467 0.50	212,789 0.50	212,789 0.50	
1,933	3,271	151 - Elementary Curriculum	1,000	2,154	2,154	
4,607,539	4,123,895	152 - Special Education Services	5,682,714 74.48	6,297,207 76.16	6,297,207 76.16	
760,361	725,250	153 - Instructional Media & Technology Cer	853,037 6.50	973,040 6.00	973,040 6.00	
1,227	918	154 - Warehouse	-	989	989	
3,913	3,805	155 - Print Shop	2,000	975	975	
697	-	156 - Safety Officer	37,750	39,648	39,648	
2,045,389	1,872,489	158 - Mills Elementary	2,009,115 21.53	2,262,315 21.38	2,262,315 21.38	
1,805,552	1,592,507	161 - Pelican Elementary	1,787,922 16.15	1,922,531 16.02	1,922,531 16.02	
3,714,781	3,788,397	162 - Ponderosa Middle School	4,228,557 37.46	4,022,846 33.27	4,022,846 33.27	
-	25,110	17 - 21st Century CLC Grant	-	-	-	
1,821,211	1,932,724	173 - Roosevelt School	1,961,353 17.20	2,279,980 18.94	2,279,980 18.94	
-	-	18 - Klamath Home Learning Academy	363,458 3.63	302,322 2.60	302,322 2.60	
1,586,832	1,346,528	454 - Eagle Ridge Charter School	1,500,000	1,400,000	1,400,000	
5,024,150	4,881,456	624 - Klamath Union High School	5,425,610 42.39	5,497,548 41.39	5,497,548 41.39	
2,123	2,246	800 - Kecd	15,000	15,650	15,650	
219,245	254,980	99 - Teen Parent	291,293 5.06	230,787 3.44	230,787 3.44	
31,290,296	31,987,126	Total Center:	37,632,110 286.45	37,886,472 280.59	37,886,472 280.59	

District Office includes Business Office, Human Resources, Klamath Basin Behavioral Health, KLC, Teen Parent, Early Childhood Intervention, Elementary Curriculum, IMTC, Warehouse, Printshop, and Safety Officer

Miscellaneous Services includes Eagle Ridge Charter School,

Conger Elementary

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Requirements by Object

Joseph Conger Elementary

Total: \$2,226,529

2020/21 Actuals		2021/22 Actuals		143 - Joseph Conger Elementary		2022/23 Adopted		2023/24 Proposed		2023/24 Approved		2023/24 Adopted	
\$	\$	\$	\$	Major Object - Object	\$	FTE	\$	FTE	\$	FTE	\$	FTE	
				100 - Salaries									
753,222	586,416			111 - Licensed Salaries	810,967	10.73	988,604	13.31	988,604	13.31			
142,294	124,677			112 - Classified Salaries	152,275	4.14	160,880	4.09	160,880	4.09			
121,306	113,424			113 - Administrators	121,364	1.00	115,473	1.00	115,473	1.00			
8,140	25,229			130 - Additional Salary	10,700		12,990		12,990				
1,024,962	849,747			Total Object:	1,095,306	15.87	1,277,947	18.40	1,277,947	18.40			
				200 - Associated Payroll Costs									
67,026	50,246			211 - PERS-Employer	39,947		39,593		39,593				
61,873	42,774			212 - PERS-IAP	65,720		76,675		76,675				
105,863	85,276			213 - OPSRP UAL Contribution	96,645		145,120		145,120				
81,611	27,469			214 - PERS UAL Contribution	57,045		56,538		56,538				
48,914	42,889			216 - OPSRP-Employer	48,627		73,020		73,020				
75,776	63,041			220 - FICA	83,792		97,763		97,763				
5,557	5,004			231 - SAIF	6,104		6,732		6,732				
454	-			232 - Unemployment	-		-		-				
237,142	186,543			240 - Insurance Benefits	255,655		295,852		295,852				
6,652	4,498			244 - Employer-Paid Tax Sheltered Annuity	11,000		11,000		11,000				
690,866	507,741			Total Object:	664,535		802,293		802,293				
				300 - Purchased Services									
46,022	131,362			311 - Instruction Services	52,900		67,479		67,479				
11,540	7,479			322 - Purchased Services	15,705		14,366		14,366				
16,909	18,201			325 - Electricity	-		13,709		13,709				
14,705	21,567			326 - Fuel	-		17,431		17,431				
3,598	6,138			327 - Water and Sewage	-		4,344		4,344				
3,993	6,410			328 - Garbage	-		5,183		5,183				
1,341	1,327			329 - Laundry	-		824		824				
-	-			340 - Travel	700		700		700				
1,125	60			353 - Postage	600		750		750				
99,232	192,544			Total Object:	69,905		124,786		124,786				
				400 - Supplies and Materials									
11,609	6,502			410 - Consumable Supplies and Materials	10,458		12,582		12,582				
396	94			430 - Library Books	-		200		200				
6,598	6,767			460 - Non-Consumable Items	6,600		7,100		7,100				
567	593			470 - Computer Software	620		611		611				
75	25			480 - Computer Hardware	100		100		100				
19,245	13,981			Total Object:	17,778		20,593		20,593				
				600 - Other Objects									
830	830			640 - Dues and Fees	830		910		910				
1,835,134	1,564,843			Total Center:	1,848,354	15.87	2,226,529	18.40	2,226,529	18.40			

Requirements by Function

Joseph Conger Elementary

Total: \$2,226,529

2020/21 Actuals		2021/22 Actuals		143 - Joseph Conger Elementary		2022/23 Adopted		2023/24 Proposed		2023/24 Approved		2023/24 Adopted	
\$	\$	\$	\$	Major Function - Function	\$	FTE	\$	FTE	\$	FTE	\$	FTE	
				1000 - Instruction									
1,324,584	1,083,736			1111 - Primary, K-5	1,400,856	10.73	1,681,501	13.06	1,681,501	13.06			
-	2,406			1113 - Elementary Extra-Curricular	-		-		-				
-	-			1291 - English Second Language Programs	-		26,687	0.25	26,687	0.25			
1,324,584	1,086,141			Total Function:	1,400,856	10.73	1,708,188	13.31	1,708,188	13.31			
				2000 - Support Services									
109	834			2134 - Nurse Services	200		400		400				
12,375	12,145			2222 - Library/Media Center	11,436	0.22	12,823	0.22	12,823	0.22			
-	28			2240 - Instructional Staff Development	600		500		500				
270,832	220,892			2410 - Office of the Principal Services	246,714	2.65	281,169	2.75	281,169	2.75			
220,712	237,021			2542 - Care and Upkeep of Buildings Services	181,148	2.28	216,412	2.13	216,412	2.13			
832	1,556			2543 - Care and Upkeep of Grounds Services	1,000		1,000		1,000				
5,218	5,818			2574 - Printing, Publishing, and Duplicating Services	6,000		5,637		5,637				
671	408			2660 - Technology Services	400		400		400				
510,550	478,702			Total Function:	447,498	5.14	518,341	5.09	518,341	5.09			
1,835,134	1,564,843			Total Center:	1,848,354	15.87	2,226,529	18.40	2,226,529	18.40			

Pelican Elementary

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Requirements by Object
Pelican Elementary
Total: \$1,922,531

2020/21 Actuals	2021/22 Actuals	161 - Pelican Elementary	2022/23 Adopted	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
\$	\$	Major Object - Object	\$ FTE	\$ FTE	\$ FTE	\$ FTE
784,059	638,139	100 - Salaries				
106,840	95,060	111 - Licensed Salaries	803,693 11.40	855,596 12.02	855,596 12.02	
104,786	111,304	112 - Classified Salaries	111,381 3.75	92,413 3.00	92,413 3.00	
4,444	16,578	113 - Administrators	118,984 1.00	125,005 1.00	125,005 1.00	
1,000,129	861,081	130 - Additional Salary	7,389	10,922	10,922	
		Total Object:	1,041,447 16.15	1,083,936 16.02	1,083,936 16.02	
		200 - Associated Payroll Costs				
74,537	38,974	211 - PERS-Employer	44,511	38,435	38,435	
57,848	51,135	212 - PERS-IAP	62,487	65,037	65,037	
82,943	88,911	213 - OPSRP UAL Contribution	100,776	116,156	116,156	
92,338	45,976	214 - PERS UAL Contribution	63,564	54,888	54,888	
38,323	44,686	216 - OPSRP-Employer	50,705	58,445	58,445	
74,060	63,723	220 - FICA	79,671	82,922	82,922	
4,956	4,135	231 - SAIF	5,140	4,663	4,663	
279,448	208,004	240 - Insurance Benefits	253,056	259,153	259,153	
3,956	2,160	244 - Employer-Paid Tax Sheltered Annuity	4,189	4,189	4,189	
708,408	547,704	Total Object:	664,099	683,888	683,888	
		300 - Purchased Services				
36,491	116,500	311 - Instruction Services	52,800	85,461	85,461	
8,527	7,390	322 - Purchased Services	9,970	11,359	11,359	
10,504	10,865	325 - Electricity	-	9,440	9,440	
11,423	15,340	326 - Fuel	-	12,010	12,010	
8,766	11,607	327 - Water and Sewage	-	10,062	10,062	
4,700	5,226	328 - Garbage	-	4,667	4,667	
1,945	1,675	329 - Laundry	-	1,061	1,061	
79	-	340 - Travel	200	200	200	
1,483	552	353 - Postage	600	600	600	
83,917	169,153	Total Object:	63,570	134,860	134,860	
		400 - Supplies and Materials				
9,933	10,211	410 - Consumable Supplies and Materials	11,545	11,436	11,436	
-	-	430 - Library Books	200	200	200	
1,661	2,513	460 - Non-Consumable Items	5,200	6,350	6,350	
511	-	470 - Computer Software	711	711	711	
165	504	480 - Computer Hardware	300	300	300	
12,269	13,739	Total Object:	17,956	18,997	18,997	
		600 - Other Objects				
830	830	640 - Dues and Fees	850	850	850	
1,805,552	1,592,507	Total Center:	1,787,922 16.15	1,922,531 16.02	1,922,531 16.02	

Requirements by Function
Pelican Elementary
Total: \$1,922,531

2020/21 Actuals	2021/22 Actuals	161 - Pelican Elementary	2022/23 Adopted	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
\$	\$	Major Function - Function	\$ FTE	\$ FTE	\$ FTE	\$ FTE
1,392,885	1,185,032	1000 - Instruction				
-	3,602	1111 - Primary, K-5	1,381,622 11.40	1,502,105 12.02	1,502,105 12.02	
-	-	1113 - Elementary Extra-Curricular	-	3,953	3,953	
1,392,885	1,188,633	1121 - Middle/Junior High Programs	-	100	100	
		Total Function:	1,381,622 11.40	1,506,158 12.02	1,506,158 12.02	
		2000 - Support Services				
433	704	2134 - Nurse Services	400	400	400	
511	5,818	2222 - Library/Media Center	7,720 0.25	9,068 0.25	9,068 0.25	
-	15	2240 - Instructional Staff Development	100	100	100	
248,722	254,373	2410 - Office of the Principal Services	266,113 2.50	287,919 2.75	287,919 2.75	
157,922	138,577	2542 - Care and Upkeep of Buildings Services	126,367 2.00	112,398 1.00	112,398 1.00	
468	-	2543 - Care and Upkeep of Grounds Services	800	1,000	1,000	
4,446	3,876	2574 - Printing, Publishing, and Duplicating Services	3,500	4,288	4,288	
165	511	2660 - Technology Services	1,300	1,200	1,200	
412,668	403,874	Total Function:	406,300 4.75	416,373 4.00	416,373 4.00	
1,805,552	1,592,507	Total Center:	1,787,922 16.15	1,922,531 16.02	1,922,531 16.02	

Mills Elementary

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Requirements by Object
Mills Elementary
Total: \$2,262,315

2020/21 Actuals	2021/22 Actuals	158 - Mills Elementary	2022/23 Adopted	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
\$	\$	Major Object - Object	\$ FTE	\$ FTE	\$ FTE	\$ FTE
		100 - Salaries				
836,476	705,870	111 - Licensed Salaries	826,123 13.06	943,321 13.85	943,321 13.85	
186,471	170,510	112 - Classified Salaries	196,994 7.47	197,479 6.53	197,479 6.53	
112,816	109,021	113 - Administrators	118,984 1.00	115,473 1.00	115,473 1.00	
13,000	15,678	130 - Additional Salary	4,440	3,368	3,368	
1,148,763	1,001,078	Total Object:	1,146,541 21.53	1,259,641 21.38	1,259,641 21.38	
		200 - Associated Payroll Costs				
46,848	11,378	211 - PERS-Employer	17,052	17,089	17,089	
62,615	57,194	212 - PERS-IAP	68,887	75,578	75,578	
134,153	140,753	213 - OPSRP UAL Contribution	143,463	174,369	174,369	
55,571	10,064	214 - OPSRP UAL Contribution	24,351	24,404	24,404	
61,985	70,639	216 - OPSRP-Employer	72,186	87,736	87,736	
85,475	73,912	220 - FICA	87,831	96,364	96,364	
6,453	5,356	231 - SAIF	6,166	6,691	6,691	
2,706	(1)	232 - Unemployment	-	-	-	
268,307	228,263	240 - Insurance Benefits	341,678	341,987	341,987	
5,244	1,443	244 - Employer-Paid Tax Sheltered Annuity	9,150	9,150	9,150	
729,356	599,000	Total Object:	770,764	833,368	833,368	
		300 - Purchased Services				
91,592	190,161	311 - Instruction Services	54,300	98,341	98,341	
7,401	15,421	322 - Purchased Services	15,340	9,796	9,796	
22,864	22,275	325 - Electricity	-	16,793	16,793	
1,279	2,428	326 - Fuel	-	1,523	1,523	
9,784	11,742	327 - Water and Sewage	-	9,300	9,300	
9,611	11,305	328 - Garbage	-	8,214	8,214	
2,028	1,945	329 - Laundry	-	1,093	1,093	
9	-	340 - Travel	-	-	-	
1,842	1,533	353 - Postage	1,400	1,400	1,400	
146,410	256,810	Total Object:	71,040	146,460	146,460	
		400 - Supplies and Materials				
13,689	12,762	410 - Consumable Supplies and Materials	13,909	15,335	15,335	
-	972	430 - Library Books	450	450	450	
491	526	440 - Periodicals	550	550	550	
5,340	-	460 - Non-Consumable Items	4,500	5,000	5,000	
511	511	470 - Computer Software	511	511	511	
20,031	14,771	Total Object:	19,920	21,846	21,846	
		600 - Other Objects				
830	830	640 - Dues and Fees	850	1,000	1,000	
2,045,389	1,872,489	Total Center:	2,009,115 21.53	2,262,315 21.38	2,262,315 21.38	

Requirements by Function
Mills Elementary
Total: \$2,262,315

2020/21 Actuals	2021/22 Actuals	158 - Mills Elementary	2022/23 Adopted	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
\$	\$	Major Function - Function	\$ FTE	\$ FTE	\$ FTE	\$ FTE
		1000 - Instruction				
1,418,346	1,255,225	1111 - Primary, K-5	1,344,619 12.06	1,560,916 13.10	1,560,916 13.10	
-	4,866	1113 - Elementary Extra-Curricular	-	-	-	
121,091	148,483	1291 - English Second Language Programs	198,594 3.63	182,216 2.44	182,216 2.44	
1,539,437	1,408,574	Total Function:	1,543,213 15.69	1,743,132 15.54	1,743,132 15.54	
		2000 - Support Services				
1,305	-	2134 - Nurse Services	-	-	-	
9,293	9,872	2222 - Library/Media Center	13,945 0.25	15,358 0.25	15,358 0.25	
-	326	2240 - Instructional Staff Development	100	-	-	
236,778	249,228	2410 - Office of the Principal Services	265,273 2.75	271,269 2.75	271,269 2.75	
249,626	198,272	2542 - Care and Upkeep of Buildings Services	178,557 2.84	224,850 2.84	224,850 2.84	
1,550	-	2543 - Care and Upkeep of Grounds Services	2,027	2,000	2,000	
7,401	6,217	2574 - Printing, Publishing, and Duplicating Services	6,000	5,706	5,706	
505,952	463,915	Total Function:	465,902 5.84	519,183 5.84	519,183 5.84	
2,045,389	1,872,489	Total Center:	2,009,115 21.53	2,262,315 21.38	2,262,315 21.38	

Roosevelt Elementary

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



Requirements by Object
Roosevelt School
Total: \$2,279,980

2020/21 Actuals	2021/22 Actuals	173 - Roosevelt School	2022/23 Adopted	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
\$	\$	Major Object - Object	\$ FTE	\$ FTE	\$ FTE	\$ FTE
		100 - Salaries				
760,039	750,717	111 - Licensed Salaries	880,553 12.45	1,010,091 13.81	1,010,091 13.81	
115,209	106,870	112 - Classified Salaries	129,046 3.75	146,438 4.13	146,438 4.13	
105,625	112,056	113 - Administrators	121,364 1.00	115,473 1.00	115,473 1.00	
4,715	17,404	130 - Additional Salary	4,195	14,209	14,209	
985,588	987,047	Total Object:	1,135,158 17.20	1,286,211 18.94	1,286,211 18.94	
		200 - Associated Payroll Costs				
72,189	71,537	211 - PERS-Employer	73,508	61,856	61,856	
56,526	58,993	212 - PERS-IAP	68,110	77,173	77,173	
98,006	59,981	213 - OPSRP UAL Contribution	73,097	113,355	113,355	
73,266	95,544	214 - PERS UAL Contribution	104,974	88,333	88,333	
45,283	30,163	216 - OPSRP-Employer	36,780	57,039	57,039	
73,196	72,679	220 - FICA	86,841	98,394	98,394	
4,983	4,981	231 - SAIF	5,825	6,346	6,346	
297,437	295,299	240 - Insurance Benefits	276,618	304,725	304,725	
6,593	4,008	244 - Employer-Paid Tax Sheltered Annuity	9,441	9,441	9,441	
727,479	693,185	Total Object:	735,194	816,662	816,662	
		300 - Purchased Services				
41,498	158,767	311 - Instruction Services	54,550	88,569	88,569	
11,378	11,718	322 - Purchased Services	15,186	24,253	24,253	
11,395	12,695	325 - Electricity	-	9,442	9,442	
108	226	326 - Fuel	-	607	607	
13,119	41,708	327 - Water and Sewage	-	22,630	22,630	
4,880	6,332	328 - Garbage	-	5,094	5,094	
1,055	971	329 - Laundry	-	741	741	
678	1,229	353 - Postage	1,200	1,335	1,335	
84,111	233,645	Total Object:	70,936	152,671	152,671	
		400 - Supplies and Materials				
10,058	13,433	410 - Consumable Supplies and Materials	15,400	18,225	18,225	
4,142	1,049	430 - Library Books	900	1,000	1,000	
100	-	440 - Periodicals	-	-	-	
6,880	2,447	460 - Non-Consumable Items	2,365	3,160	3,160	
668	511	470 - Computer Software	550	601	601	
1,354	576	480 - Computer Hardware	-	500	500	
23,202	18,016	Total Object:	19,215	23,486	23,486	
		600 - Other Objects				
830	830	640 - Dues and Fees	850	950	950	
1,821,211	1,932,724	Total Center:	1,961,353 17.20	2,279,980 18.94	2,279,980 18.94	

Requirements by Function
Roosevelt School
Total: \$2,279,980

2020/21 Actuals	2021/22 Actuals	173 - Roosevelt School	2022/23 Adopted	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
\$	\$	Major Function - Function	\$ FTE	\$ FTE	\$ FTE	\$ FTE
		1000 - Instruction				
1,383,913	1,459,200	1111 - Primary, K-5	1,523,926 12.45	1,741,192 13.56	1,741,192 13.56	
-	2,408	1113 - Elementary Extra-Curricular	-	-	-	
-	-	1291 - English Second Language Programs	-	33,803 0.25	33,803 0.25	
1,383,913	1,461,608	Total Function:	1,523,926 12.45	1,774,995 13.81	1,774,995 13.81	
		2000 - Support Services				
-	-	2122 - Counseling Services	100	110	110	
410	595	2134 - Nurse Services	450	500	500	
17,640	12,224	2222 - Library/Media Center	14,551 0.38	17,060 0.38	17,060 0.38	
-	(33)	2240 - Instructional Staff Development	550	-	-	
244,383	258,823	2410 - Office of the Principal Services	265,759 2.38	279,675 2.75	279,675 2.75	
168,597	195,159	2542 - Care and Upkeep of Buildings Services	148,817 2.00	200,971 2.00	200,971 2.00	
412	46	2543 - Care and Upkeep of Grounds Services	1,500	2,500	2,500	
2,939	3,377	2574 - Printing, Publishing, and Duplicating Services	5,700	3,319	3,319	
2,919	925	2660 - Technology Services	-	850	850	
437,298	471,116	Total Function:	437,427 4.75	504,985 5.13	504,985 5.13	
1,821,211	1,932,724	Total Center:	1,961,353 17.20	2,279,980 18.94	2,279,980 18.94	

Ponderosa Middle School

Brett Lemieux, Principal
2554 Main Street
Klamath Falls, OR
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Fax 541-885-4286



Requirements by Object
Ponderosa Middle School
 Total: \$4,022,846

2020/21 Actuals	2021/22 Actuals	162 - Ponderosa Middle School	2022/23 Adopted	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
\$	\$	Major Object - Object	\$ FTE	\$ FTE	\$ FTE	\$ FTE
1,638,187	1,546,687	100 - Salaries				
203,108	244,145	111 - Licensed Salaries	1,897,853 26.21	1,821,241 24.02	1,821,241 24.02	
214,856	209,531	112 - Classified Salaries	288,075 9.25	240,013 7.25	240,013 7.25	
58,238	5,000	113 - Administrators	227,791 2.00	243,331 2.00	243,331 2.00	
24,656	60,880	114 - Managerial - Classified	-	-	-	
		130 - Additional Salary	38,764	19,227	19,227	
2,139,046	2,066,242	Total Object:	2,452,483 37.46	2,323,812 33.27	2,323,812 33.27	
		200 - Associated Payroll Costs				
95,466	58,526	211 - PERS-Employer	67,767	53,434	53,434	
118,566	121,227	212 - PERS-IAP	147,148	139,428	139,428	
245,751	243,171	213 - OPSRP UAL Contribution	286,367	267,572	267,572	
113,501	76,455	214 - PERS UAL Contribution	39,516	76,302	76,302	
113,548	122,106	216 - OPSRP-Employer	143,361	134,631	134,631	
159,953	153,619	220 - FICA	187,614	177,771	177,771	
9,617	10,360	231 - SAIF	12,217	11,023	11,023	
1,662	1,246	232 - Unemployment	-	-	-	
514,269	526,968	240 - Insurance Benefits	601,203	536,727	536,727	
13,903	10,773	244 - Employer-Paid Tax Sheltered Annuity	13,754	13,754	13,754	
1,386,235	1,324,451	Total Object:	1,558,947	1,410,642	1,410,642	
		300 - Purchased Services				
50,882	255,151	311 - Instruction Services	83,650	102,065	102,065	
-	15,175	319 - Other Instructional, Professional and Technical	-	13,713	13,713	
6,330	10,206	322 - Purchased Services	12,900	10,250	10,250	
49,530	46,846	325 - Electricity	-	36,083	36,083	
8,530	13,432	327 - Water and Sewage	-	11,656	11,656	
10,094	14,001	328 - Garbage	-	9,834	9,834	
5,462	5,407	329 - Laundry	-	3,610	3,610	
25	163	340 - Travel	10,650	9,955	9,955	
-	-	343 - Travel - Student Out of District	350	350	350	
3,003	2,380	353 - Postage	3,200	3,400	3,400	
2,100	-	390 - Other General Professional and Technological S	35,000	10,000	10,000	
136,017	362,821	Total Object:	145,750	210,916	210,916	
		400 - Supplies and Materials				
31,197	26,232	410 - Consumable Supplies and Materials	44,927	47,126	47,126	
-	-	420 - Textbooks	1,750	1,500	1,500	
-	-	430 - Library Books	500	500	500	
12,217	3,866	460 - Non-Consumable Items	11,900	13,900	13,900	
346	143	470 - Computer Software	500	350	350	
7,433	2,947	480 - Computer Hardware	10,000	12,300	12,300	
51,793	33,194	Total Object:	69,577	75,676	75,676	
		600 - Other Objects				
1,630	1,630	640 - Dues and Fees	1,800	1,800	1,800	
3,714,781	3,788,397	Total Center:	4,228,557 37.46	4,022,846 33.27	4,022,846 33.27	

Requirements by Function
Ponderosa Middle School
 Total: \$4,022,846

2020/21 Actuals	2021/22 Actuals	162 - Ponderosa Middle School	2022/23 Adopted	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
\$	\$	Major Function - Function	\$ FTE	\$ FTE	\$ FTE	\$ FTE
2,662,002	2,799,144	1000 - Instruction				
31,148	39,047	1121 - Middle/Junior High Programs	3,231,304 25.96	3,038,851 23.52	3,038,851 23.52	
49,142	29,143	1122 - Middle/Junior High School Extra-Curricular	39,668	7,074	7,074	
		1291 - English Second Language Programs	71,311 1.13	102,222 1.38	102,222 1.38	
2,742,293	2,867,334	Total Function:	3,342,283 27.09	3,148,147 24.89	3,148,147 24.89	
		2000 - Support Services				
71,532	670	2122 - Counseling Services	1,610	1,685	1,685	
95,030	7,154	2134 - Nurse Services	600	600	600	
511	511	2222 - Library/Media Center	1,950	1,950	1,950	
-	(7)	2240 - Instructional Staff Development	2,450	2,000	2,000	
511,040	516,676	2410 - Office of the Principal Services	565,091 6.00	551,150 5.00	551,150 5.00	
279,268	373,015	2542 - Care and Upkeep of Buildings Services	284,023 4.38	288,909 3.38	288,909 3.38	
812	-	2543 - Care and Upkeep of Grounds Services	1,000	1,000	1,000	
856	9,878	2552 - Vehicle Operation Services	7,450	6,155	6,155	
4,431	10,065	2574 - Printing, Publishing, and Duplicating Services	11,000	8,000	8,000	
9,008	3,102	2660 - Technology Services	11,100	13,250	13,250	
972,488	921,064	Total Function:	886,274 10.38	874,699 8.38	874,699 8.38	
3,714,781	3,788,397	Total Center:	4,228,557 37.46	4,022,846 33.27	4,022,846 33.27	

Klamath Union High School

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Klamath Union High School

Total: \$5,497,548

2020/21 Actuals	2021/22 Actuals	624 - Klamath Union High School	2022/23 Adopted	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
\$	\$	Major Object - Object	\$ FTE	\$ FTE	\$ FTE	\$ FTE
1,563,216	1,455,350	100 - Salaries				
558,082	523,465	111 - Licensed Salaries	1,710,310 23.01	1,677,450 22.02	1,677,450 22.02	
336,057	350,213	112 - Classified Salaries	626,464 16.38	675,752 16.38	675,752 16.38	
63,562	4,734	113 - Administrators	368,431 3.00	377,972 3.00	377,972 3.00	
274,751	381,085	114 - Managerial - Classified	-	-	-	
2,795,668	2,715,446	130 - Additional Salary	375,584	351,570	351,570	
		<i>Total Object:</i>	3,080,789 42.39	3,082,744 41.39	3,082,744 41.39	
		200 - Associated Payroll Costs				
202,140	155,733	211 - PERS-Employer	153,345	139,799	139,799	
157,581	151,838	212 - PERS-IAP	186,653	184,978	184,978	
250,936	219,966	213 - OPSRP UAL Contribution	274,575	254,263	254,263	
226,535	181,094	214 - PERS UAL Contribution	257,912	199,635	199,635	
115,944	110,406	216 - OPSRP-Employer	127,799	127,940	127,940	
210,091	204,881	220 - FICA	237,976	235,849	235,849	
17,191	17,354	231 - SAIF	20,299	20,259	20,259	
1,688	243	232 - Unemployment	-	-	-	
663,727	593,426	240 - Insurance Benefits	670,143	653,427	653,427	
12,470	5,773	244 - Employer-Paid Tax Sheltered Annuity	11,860	11,860	11,860	
1,858,383	1,640,713	<i>Total Object:</i>	1,940,562	1,828,010	1,828,010	
		300 - Purchased Services				
65,456	149,423	311 - Instruction Services	79,650	105,769	105,769	
1,715	1,443	312 - Instructional Programs Improvement Services	5,125	3,750	3,750	
4,009	15,602	322 - Purchased Services	13,900	18,500	18,500	
89,586	81,759	325 - Electricity	-	76,488	76,488	
781	1,164	326 - Fuel	-	1,059	1,059	
23,982	42,877	327 - Water and Sewage	-	34,859	34,859	
28,051	26,652	328 - Garbage	-	20,174	20,174	
4,276	5,011	329 - Laundry	-	3,379	3,379	
-	-	332 - Non-Reimbursable Student Transportation	-	8,463	8,463	
11,216	12,420	340 - Travel	34,950	27,740	27,740	
293	375	351 - Telephone	700	546	546	
10,038	1,844	353 - Postage	6,000	5,844	5,844	
-	-	374 - Other Tuition	10,000	5,000	5,000	
20,997	27,091	390 - Other General Professional and Technological	77,100	73,000	73,000	
268,399	365,660	<i>Total Object:</i>	227,425	384,571	384,571	
		400 - Supplies and Materials				
93,410	118,869	410 - Consumable Supplies and Materials	149,899	178,319	178,319	
1,450	1,521	420 - Textbooks	4,000	2,000	2,000	
3,512	4,738	430 - Library Books	4,000	4,000	4,000	
6,536	11,677	460 - Non-Consumable Items	10,800	10,354	10,354	
739	1,249	470 - Computer Software	850	850	850	
1,848	4,299	480 - Computer Hardware	5,000	3,000	3,000	
107,495	142,353	<i>Total Object:</i>	174,549	198,523	198,523	
		600 - Other Objects				
2,285	17,285	640 - Dues and Fees	2,285	3,700	3,700	
5,024,150	4,881,456	<i>Total Center:</i>	5,425,610 42.39	5,497,548 41.39	5,497,548 41.39	

Requirements by Function

Klamath Union High School

Total: \$5,497,548

2020/21 Actuals	2021/22 Actuals	624 - Klamath Union High School	2022/23 Adopted	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
\$	\$	Major Function - Function	\$ FTE	\$ FTE	\$ FTE	\$ FTE
2,530,720	2,529,631	1000 - Instruction				
593,844	687,928	1131 - High School Programs	2,929,012 22.62	2,861,148 21.63	2,861,148 21.63	
50,082	49,825	1132 - High School Extra-Curricular	835,585 2.00	780,532 2.00	780,532 2.00	
73,333	74,252	1289 - Other Alternative Programs	68,709 0.88	65,143 0.88	65,143 0.88	
3,247,980	3,341,635	1291 - English Second Language Programs	86,342 1.14	91,508 1.14	91,508 1.14	
		<i>Total Function:</i>	3,919,648 26.64	3,798,331 25.64	3,798,331 25.64	
		2000 - Support Services				
90,829	79,045	2110 - Attendance and Social Work Services	86,029 1.75	90,865 1.75	90,865 1.75	
209,787	72,147	2122 - Counseling Services	64,270 1.00	70,737 1.00	70,737 1.00	
105,609	7,637	2134 - Nurse Services	1,000	1,400	1,400	
58,798	60,189	2222 - Library/Media Center	56,477 1.00	62,718 1.00	62,718 1.00	
7,784	2,857	2240 - Instructional Staff Development	12,700	8,500	8,500	
511,244	507,718	2410 - Office of the Principal Services	522,514 4.00	504,293 3.00	504,293 3.00	
653,263	645,006	2542 - Care and Upkeep of Buildings Services	597,802 7.00	814,557 8.00	814,557 8.00	
93,032	90,527	2543 - Care and Upkeep of Grounds Services	110,111 1.00	99,473 1.00	99,473 1.00	
35,015	58,713	2552 - Vehicle Operation Services	36,925	32,828	32,828	
7,539	9,022	2574 - Printing, Publishing, and Duplicating Services	10,134	8,500	8,500	
2,979	6,584	2660 - Technology Services	7,300	4,800	4,800	
293	375	2669 - Other Technology Services	700	546	546	
1,776,170	1,539,821	<i>Total Function:</i>	1,505,962 15.75	1,699,217 15.75	1,699,217 15.75	
5,024,150	4,881,456	<i>Total Center:</i>	5,425,610 42.39	5,497,548 41.39	5,497,548 41.39	

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

All Fund Requirements By Fund Total \$78,786,413

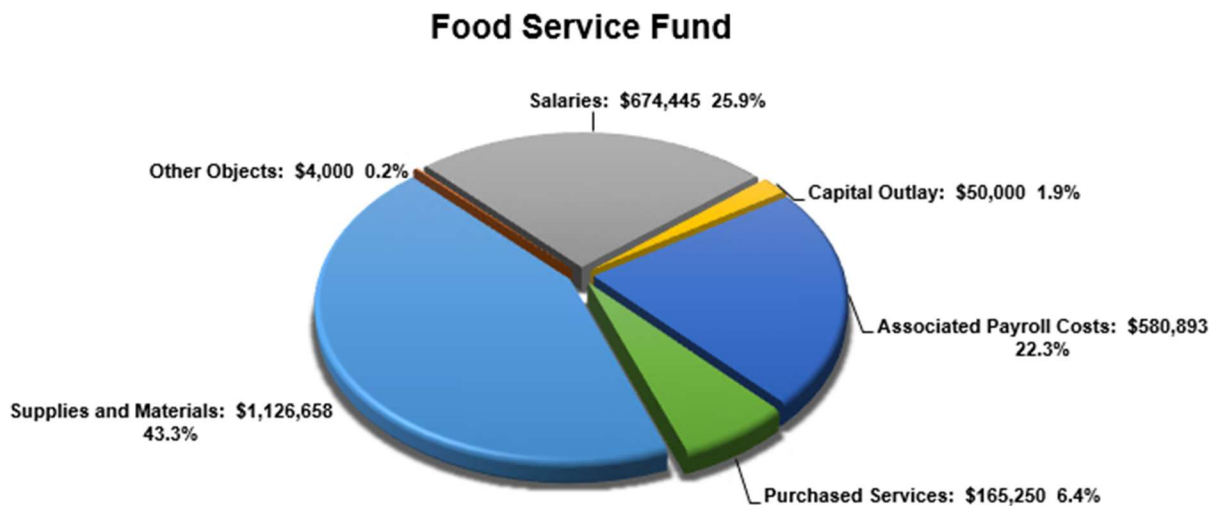
2020/21		2021/22		100 - General Fund		2022/23		2023/24		2023/24		2023/24	
Actuals		Actuals				Adopted		Proposed		Approved		Adopted	
\$	\$	Fund	\$	FTE	\$	FTE	\$	FTE	\$	FTE	\$	FTE	
31,290,296	31,987,126	100 - General Fund	37,632,110	286.45	37,886,472	280.59	37,886,472	280.59	37,886,472	280.59			
-	-	200 - Special Revenue Funds	29,421,215	82.33	20,742,026		20,742,026		20,742,026				
10,065	22,339	201 - O'Neill Fund/Supt/Monies From Misc Rents	88,523		88,523		88,523		88,523				
6,684	7,335	202 - D.o. Lease/Soesd	400,000		400,000		400,000		400,000				
21,579	-	203 - Southern Oregon Esd-Reimbursable for Autism	-		-		-		-				
10,624	9,040	204 - Kfea - Extended Professional Develop 14-??, H/R	25,000		25,000		25,000		25,000				
1,425	-	205 - 21CC Physical Activites 17-18; GY Ended 6-30-18	21,637		21,637		21,637		21,637				
115,923	86,144	206 - Bus Depreciation Bus.mgr.	60,000		60,000		60,000		60,000				
2,518	-	207 - KUHS - Art (Dorris Sessom Donation)	24,155		24,155		24,155		24,155				
14,572	22,801	208 - KUHS - Music (Dorris Sessom Donation)	75,000		75,000		75,000		75,000				
1,296,070	62,832	209 - 3RD Grade Environmental Ed; 2018-?, GC	-		-		-		-				
-	5,226	210 - Destination Imagination/173/143/624 PB	-		-		-		-				
1,169,370	1,416,815	211 - Food Service Fund	1,876,647	18.12	2,601,246	22.28	2,601,246	22.28	2,601,246	22.28			
83,282	-	212 - Jumpstart Kindergarten 22-23, FB, Ends 9-30-24	-		18,987		18,987		18,987				
19,399	10,970	213 - Farm to School Base; DBB 17-19	-		-		-		-				
6,668	11,390	214 - Migrant Thru Soesd/to Be Reimb BY ESD	-		-		-		-				
75,461	31,027	215 - Migrant Summer School - Closed 6-30-18	-		-		-		-				
96,000	-	216 - Media Design 17-18; Dstearns	-		-		-		-				
800	-	217 - Ged-Local (Begin 7/1/2012) KLC	7,915		7,915		7,915		7,915				
270,200	240,417	218 - Kalc State (17-1888 T.kellom Closed 6-30-18	-		240,768	3.02	240,768	3.02	240,768	3.02			
8,672	-	219 - KLC - State (20-21) TF - Ends 6-30-21	-		-		-		-				
551,873	150,267	220 - Capital Improvement Reserve - Bus. MGR	1,765,000		1,765,000		1,765,000		1,765,000				
-	19,761	221 - Pelican/Teen Parent (17-199 TW	-		81,378	1.69	81,378	1.69	81,378	1.69			
34,363	7,379	222 - Pelican/Teen Parent (15-177 TWW Closed 2-1-18	-		-		-		-				
-	3,003,243	223 - Eci-State \$'S Thru Desd (17-199 DH	-		3,909,534	26.00	3,909,534	26.00	3,909,534	26.00			
2,532,286	396,269	224 - Eci-State Thru Desd 2 Yrr(15-177 DH; Ended 6-30-17	-		-		-		-				
-	2,333	225 - Eci-Local/Evaluations & Medicaid \$'S/Remains Open/	-		-		-		-				
219	232	226 - Post School Outcomes 16-17; AJ Closed 6-30-17	232		232		232		232				
190,391	-	227 - Early Learning 18-19; DH Ends 6-30-19?	-		34,132	0.40	34,132	0.40	34,132	0.40			
672,465	-	228 - KBBH - State 2 Yrr(15-177 Dhaudenshild;ended6-30-17	-		-		-		-				
-	569,925	229 - KBBH-State (17-199 Dhaudenshild (Ends 6-30-19)	-		612,670	7.86	612,670	7.86	612,670	7.86			
-	137,105	230 - Juvenile Detention- Kalc (17-1999 Tkellom	-		189,266	1.25	189,266	1.25	189,266	1.25			
140,869	-	231 - Juvenile Detention-Kalc (16-177 TK Closed 1-30-18	-		-		-		-				
109,409	62,346	232 - 21ST Century CLC 5TH YRR(17-1888 GYY(Ends 9-30-1	-		-		-		-				
219,411	436,233	233 - 21ST Century CLC 4TH YR(16-18)GY Closed 6-18-18)	-		-		-		-				
44,423	321,360	234 - 21ST Century CLC Yr1 (18-19999 Bpatterson/Gcollins	-		623,931	8.70	623,931	8.70	623,931	8.70			
50,000	51,200	235 - Gear-UPP PMS 162 (14-???? V Menke	-		66,101	0.90	66,101	0.90	66,101	0.90			
34,356	34,356	236 - Selp-Cool Schools Bus. Mgr.	34,357		34,357		34,357		34,357				
19,521	4,278	237 - 5TH Grade Band/Orchestra 2018-199 Ends11-15-19; C	-		-		-		-				
142,950	57,204	238 - Energy Retrofit SB1149 (2-03) Bus.Mgr	375,000		375,000		375,000		375,000				
4,000	63,551	239 - Pel Babies Emerg Childcare 21-22, TW Ends 8-31-22	-		-		-		-				
45,664	24,520	240 - Title IDD(18-199 GC; Ends 9-30-19	-		117,482	1.10	117,482	1.10	117,482	1.10			
28,326	41,596	241 - Title 1DD(17-188 GCC(Ends 9-30-19)	-		-		-		-				
553,914	1,307,657	242 - Title IAA(17-1888 GCC(Ends 9-30-18)	-		21		21		21				

968,316	777,271	243 - Title IAAA(18-199 G.collins; Ends 9-30-19	-	1,642,641	2143	1,642,641	2143	
6,785	-	244 - Trauma Informed Practice, GCC(Ends 6-30-	-	-	-	-	-	
45,740	5,060	245 - Title VI B Rural Low Inc (18-199 GC; Ends 9-	-	4,575	0.05	4,575	0.05	
39,032	1,252	246 - Title VI B Rural Low Inc (17-188 GCC Close	-	5,939	-	5,939	-	
19,608	9,522	247 - PFFF School Improvmt-Mills(16-177 GC C	-	71,777	0.50	71,777	0.50	
44,663	84,041	248 - Title IV-A Student Support 18-19 GCC Ends	-	128,675	1.04	128,675	1.04	
29,110	100,795	249 - Title IV-A Student Support 17-18 GCC Ends	-	-	-	-	-	
41,243	2,507	250 - Expanded Reading EA-Mills (14-155 GC;clos	-	4,231	-	4,231	-	
655,496	133,155	251 - SIA Fund	-	-	-	-	-	
-	91,097	252 - IDEA Part B, Sect 619 (17-199 SPED(Ends 9	-	-	-	-	-	
-	492,549	253 - IDEA Part B, Section 611 (18-199 SPED (End	-	-	-	-	-	
228,032	352,685	254 - IDEA Part B Sect 611 (17-199 SPED	-	473,966	2.63	473,966	2.63	
-	93,908	256 - Sprtiii (17-1888 AJJ Closed 6-30-18	-	-	-	-	-	
4,010	3,183	257 - IDEA-Part B Sect 619; (20-21) SPED Closed	-	-	-	-	-	
5,196	2,238	258 - IDEA Part B, Sect 619 (16-188 AJJ(Ends 9-3	-	-	-	-	-	
211,265	-	259 - Title IIA Teacher Quality (22-23)GC/IB, end	-	153,399	0.06	153,399	0.06	
29,003	193,079	260 - Title II A-Teacher Quality (17-188 GC Closed	-	-	-	-	-	
211,708	-	261 - Kalc-Federal (16-17-Not Funded This Year)	-	-	-	-	-	
-	1,980	262 - Kalc-Federal (15-16666 TK	-	-	-	-	-	
329,299	3,034,779	263 - ESSER II	-	-	-	-	-	
98,243	15,543	264 - Sig Cohort Year 2 (17-18); GCC Ends 9-30-18	-	-	-	-	-	
16,885	38,050	265 - Sig Cohort Year 3 (18-19); GCC Ends 9-30-19	-	-	-	-	-	
-	2,177,383	266 - Undefined	-	1,532,081	13.50	1,532,081	13.50	
200	-	267 - Undefined	1,050	1,050	-	1,050	-	
627,605	-	268 - M98 Highschool Success Yr2 - PHH(Ends	-	-	-	-	-	
-	321,380	269 - M98 Highschool Success 21-23, DM Closed	-	389,911	4.00	389,911	4.00	
604	7,470	270 - IDEA Part B Sec 611 Add'l Flow 19-21; Close	-	-	-	-	-	
59	4,743	272 - OEA Choice Trust Wellness; Gslaughter, Cl	-	-	-	-	-	
3,885	-	273 - KUHS Project Donations; PB Feb17-	66,253	66,253	-	66,253	-	
703	24,568	274 - EI Chromebooks	7,000	7,000	-	7,000	-	
4,862	14,046	275 - Title III ESL (17-188 GC; Ends 9-30-19	-	-	-	-	-	
2,561	-	276 - Title III English Lang Acq 21-22, FB/GC end	-	-	-	-	-	
-	14,387	277 - Eng Learner Transformation 17-199 GC End	-	-	-	-	-	
76,688	-	278 - Transformation Dist Awd 16-19 GCC(Ends 9	-	-	-	-	-	
26,544	25,791	280 - Title VI Indian EDDD(18-199 GCCC Ends 6-3	-	36,581	0.63	36,581	0.63	
17,258	25,616	281 - Title VII Indian EDDD(17-188 GCCC Need JE	-	-	-	-	-	
549	-	284 - Extended Assessment 18-19 SPED; Ends 6-	-	40,301	-	40,301	-	
54,038	501,093	287 - M98 High School Success Yr1; PHH(Ends6-	-	4,000	-	4,000	-	
126,100	60,723	289 - Medicaid Claim Monies-Qtrly 8-23-04/Bus.F	175,000	0.11	179,203	179,203	0.11	
-	-	291 - Bill Hamilton Memorial Fund/GC	16,803	-	16,803	16,803	-	
4,215	6,259	292 - CTE & Career Pathway - N Ellis-18-19 Ends 6	-	11,607	-	11,607	-	
-	-	293 - Latino Partnership 2018-19, Closed 2-2023	5,000	-	5,000	5,000	-	
4,099	1,856	294 - Nike School Innovation Fund - Nsif 14-???	16,000	-	16,000	16,000	-	
72,768	104,458	295 - 5TH Grade Outdoor School; GCC Ends 6-30	-	10,399	-	10,399	-	
-	-	296 - Support Our Schools/Fred Meyer(Kroger)ID	3,829	-	3,829	3,829	-	
-	111,357	297 - CTE Revitalization Grant21-23,Stearns(ends	-	-	-	-	-	
6,699	-	299 - M99 5TH Grade Outdoor School, GCCC Aw	-	52,788	1.00	52,788	1.00	
3,120,900	25,400,442	300 - Debt Service Funds	3,423,571	-	3,423,571	3,423,571	-	
-	-	401 - Capital Projects - Qzab Modoc Field - Bond	4,000	-	4,000	4,000	-	
338,777	4,806	402 - Capital Projects - Go Bond 2015	500,000	-	500,000	500,000	-	
61,265	229,210	780 - KUHS Student Body	-	-	-	-	-	
11,912	13,723	781 - PMS Student Body	-	-	-	-	-	
8,926	4,838	782 - Conger Student Body	-	-	-	-	-	
8,064	3,902	783 - Mills Student Body	-	-	-	-	-	
5,897	3,685	784 - Pelican Student Body	-	-	-	-	-	
12,823	20,340	785 - Roosevelt Student Body	-	-	-	-	-	
1,000	-	794 - Pelican Foundation	-	-	-	-	-	
2,000	7,633	795 - the Wendall Switzer Memorial Fund - Close	-	-	-	-	-	
-	247,796	900 - General Long-Term Debt Account Group	-	-	-	-	-	
3,397,908	(2,417,364)	901 - Undefined	-	-	-	-	-	
19,566,291	46,969,996	Total Fund:	38,393,187	168.56	46,999,941	118.63	46,999,941	118.63

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 Fund
Total 211 - Food Service Fund \$2,601,246

2020/21 Actuals	2021/22 Actuals	211 - Food Service Fund	2022/23 Adopted	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
\$	\$	Major Object - Object	\$ FTE	\$ FTE	\$ FTE	\$ FTE
		100 - Salaries				
378,953	357,320	112 - Classified Salaries	469,668 18.12	594,153 21.28	594,153 21.28	
-	-	114 - Managerial - Classified	-	77,232 1.00	77,232 1.00	
22,304	80,844	130 - Additional Salary	9,813	3,060	3,060	
401,257	438,164	Total Object:	479,481 18.12	674,445 22.28	674,445 22.28	
		200 - Associated Payroll Costs				
17,994	12,258	211 - PERS-Employer	15,035	11,200	11,200	
21,574	22,021	212 - PERS-IAP	28,771	40,466	40,466	
41,748	40,530	213 - OPSRP UAL Contribution	48,221	90,432	90,432	
23,620	17,458	214 - PERS UAL Contribution	22,018	15,994	15,994	
19,289	20,393	216 - OPSRP-Employer	24,117	45,504	45,504	
28,961	32,255	220 - FICA	36,683	51,594	51,594	
9,376	9,498	231 - SAIF	11,112	12,448	12,448	
3,442	1,249	232 - Unemployment	1,200	1,200	1,200	
94,643	49,834	240 - Insurance Benefits	87,000	308,139	308,139	
1,902	2,553	244 - Employer-Paid Tax Sheltered Annuity	3,916	3,916	3,916	
262,549	208,049	Total Object:	278,073	580,893	580,893	
		300 - Purchased Services				
1,997	-	311 - Instruction Services	6,400	6,400	6,400	
246	28	322 - Purchased Services	2,600	2,600	2,600	
316	96	340 - Travel	250	250	250	
354	469	353 - Postage	1,000	1,000	1,000	
389,575	653,425	389 - Other Non-Instructional Professional and Technical	918,185	155,000	155,000	
392,489	654,017	Total Object:	928,435	165,250	165,250	
		400 - Supplies and Materials				
4,788	9,792	410 - Consumable Supplies and Materials	15,000	15,000	15,000	
103,590	70,686	450 - Food - Food Service Only	110,000	1,100,000	1,100,000	
2,818	2,088	460 - Non-Consumable Items	10,658	10,658	10,658	
-	780	470 - Computer Software	1,000	1,000	1,000	
111,196	83,345	Total Object:	136,658	1,126,658	1,126,658	
		500 - Capital Outlay				
-	29,600	540 - Depreciable Equipment	50,000	50,000	50,000	
		600 - Other Objects				
1,879	3,640	640 - Dues and Fees	4,000	4,000	4,000	
1,169,370	1,416,815	Total Fund:	1,876,647 18.12	2,601,246 22.28	2,601,246 22.28	

Debt Service Fund—Fund 300

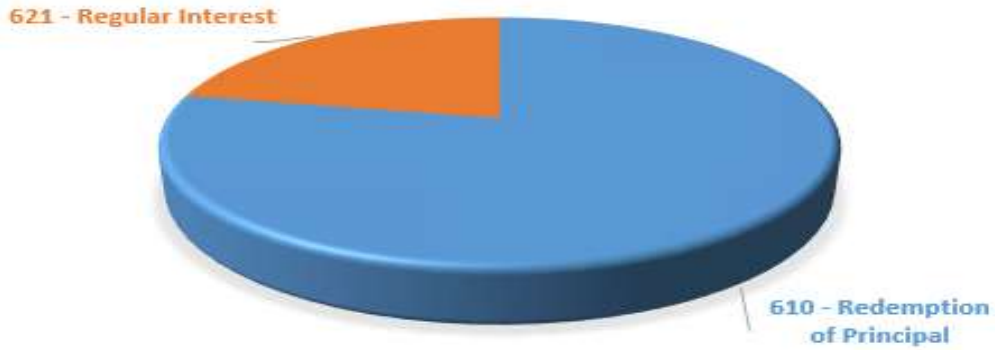
The Debt Service Fund is required to record receipts of tax revenue and payments of debt that have been incurred by the District. This fund was established to cover interest and principal payments that were taken on through debt obligation, for the KU Bond. In November 2021 the District refinanced the 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.

Fund 300 Debt Service Resources
Total Objects \$3,423,571



2019/20 Actual	2020/21 Actual	Major Object - Object	2021/22 Working	2022/23 Proposed	2022/23 Approved	2022/23 Adopted
\$	\$		\$	\$	\$	\$
		1000 - Revenue from Local Sources				
3,039,974	3,039,767	1111 - Current Year's Taxes	2,500,000	3,048,571		
128,466	161,044	1112 - Prior Year's Taxes	75,000	75,000		
336	-	1510 - Interest On Investments	-	-		
3,168,777	3,200,810	Total Object:	2,575,000	3,123,571		
		5000 - Other Sources				
511,934	638,811	5400 - Resources - Beginning Fund Balance	624,650	300,000		
3,680,711	3,839,622	Total Total:	3,199,650	3,423,571		

FUND 300



Debt Service Funds

2020/21 Actuals		2021/22 Actuals		300 - Debt Service Funds		2022/23 Working		2023/24 Proposed		2023/24 Approved		2023/24 Adopted	
\$	\$	Major Object - Object		\$	FTE	\$	FTE	\$	FTE	\$	FTE	\$	FTE
-	247,796	300 - Purchased Services		-		-							
		382 - Legal Services											
		600 - Other Objects											
1,925,000	21,060,940	610 - Redemption of Principal		2,670,000		2,700,000							
-	3,461,264	620 - Interest		-		-							
1,195,900	630,442	621 - Regular Interest		753,571		757,856							
3,120,900	25,152,646	Total Object:		3,423,571		3,457,856							
3,120,900	25,400,442	Total Fund:		3,423,571		3,457,856							

Capital Equipment 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

Fund 400 Resources Total objects \$456,539

2020/21 Actuals	2021/22 Actuals	402 - Capital Projects - Go Bond 2015	2022/23 Working	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
\$	\$	Major Object - Object	\$ FTE	\$ FTE	\$ FTE	\$ FTE
		1000 Revenue from Local Sources				
123,193	-	1510 - Interest on Investments				
		1960 Recovery of Prior Year's Expenditures				
123,193		1990 Miscellaneous				
		Total Object:				
		3000 - Revenue from State Sources				
		2399 - Other Restricted Grants in Aid				
		5000- Other Sources				
		5150 Loan Receipts				
		5200 - Interfund Transfer				
751,400	219,000	5400 - Beginning Fund Balance	504,000	456,539		
751,400	219,000	Total Object:	504,000	456,539		
			504,000.00	456,539		
874,593	456,539	Total Fund:	- 504,000.00	456,539		

Fund 400

2020/21 Actuals	2021/22 Actuals	402 - Capital Projects - Go Bond 2015	2022/23 Working	2023/24 Proposed	2023/24 Approved	2023/24 Adopted
\$	\$	Major Object - Object	\$ FTE	\$ FTE	\$ FTE	\$ FTE
		400 - Supplies and Materials				
-	-	460 - Non-Consumable Items	4,000	3,000		
		500 - Capital Outlay				
31,935	4,806	520 - Buildings Acquisition	500,000	450,000		
		600 - Other Objects				
223,625	-	610 - Redemption of Principal	-	-		
83,217	-	620 - Interest	-	-		
306,842	-	Total Object:	-	-		
338,777	4,806	Total Fund:	500,000	453,000		

INFORMATIONAL SECTION

KLAMATH FALLS CITY SCHOOLS 2023-2024

PROPOSED BUDGET

CONTENTS

Staffing Ratios

Enrollment vs. Staffing Change over Time

ADM Change over Time

Per Student Spending vs. Student Performance (ELA)

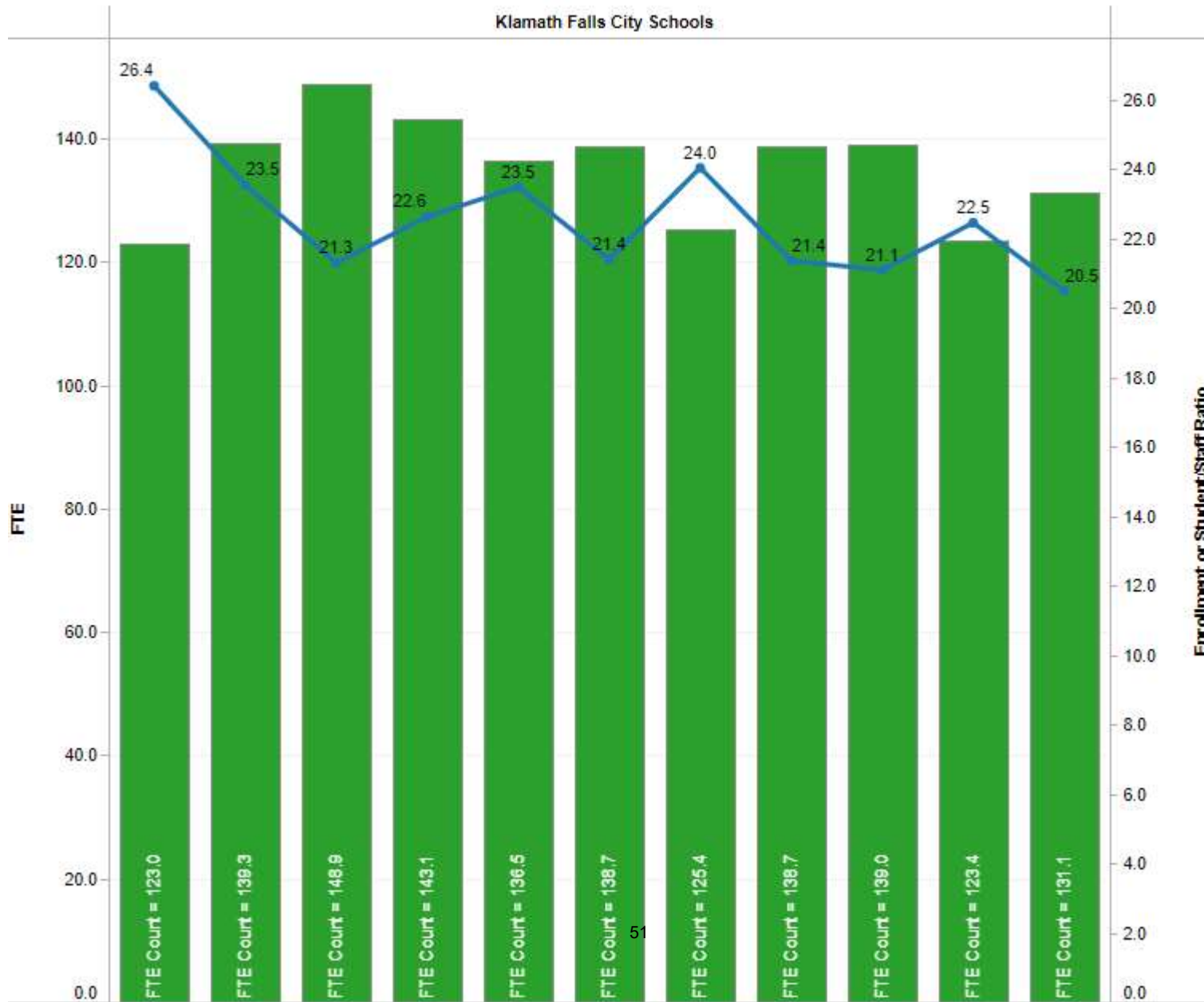
The Informational Section contains explanations, data, charts, and other supplementary documents designed to help the committee understand the past, present, and future of Klamath Falls City Schools. This information, when combined with the other sections of this budget document, helps one better understand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

Staffing Ratios

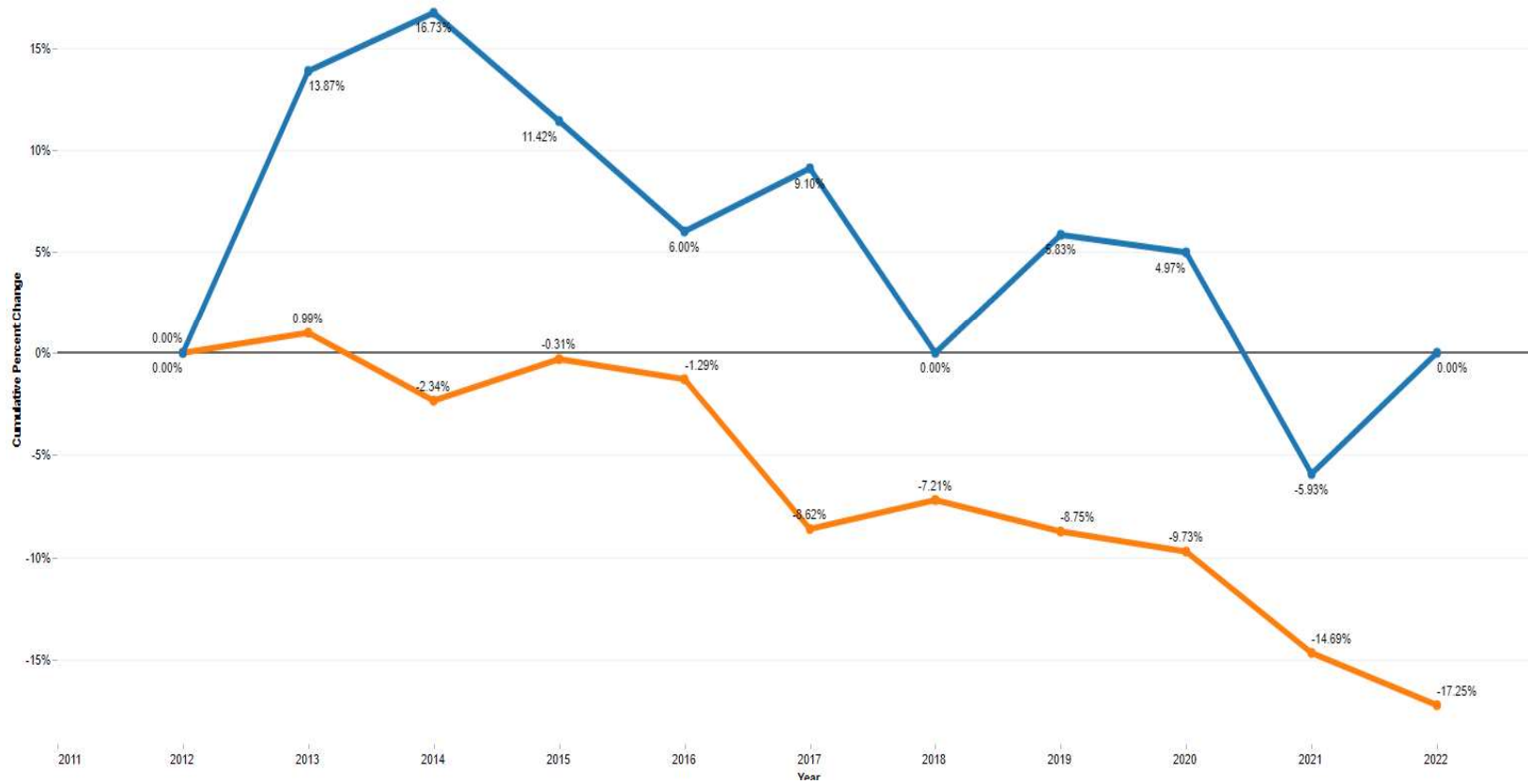
District(s): Klamath Falls City Schools

Position(s): Teacher, Non-Special Ed

Source: Oregon Department of Education

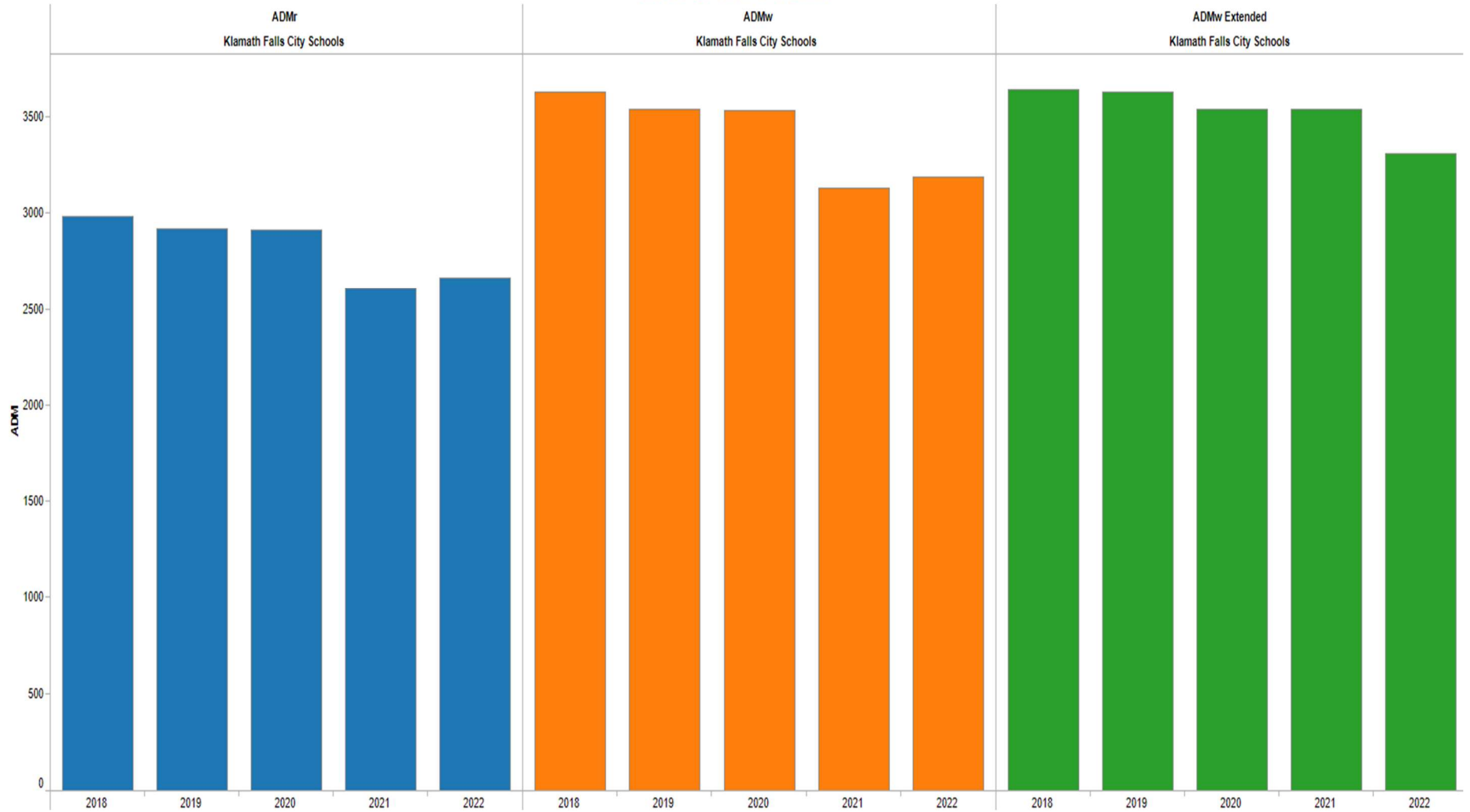


FTE Change versus Enrollment Change
 Cumulative Change from Base Year
 District: Klamath Falls City Schools
 Position(s): Special Education Teacher (Non-PE) & Teacher, Non-Special Ed
 Source: Oregon Department of Education



ADM Breakdown District Sheet

District(s): Klamath Falls City Schools
 Source: Oregon Department of Education



Per Student Spending and Performance

2019

Note: Test Results represent District Composite for all Grades and Tests

Source: Assessment data and Annual Financial Reports

