Klamath Community College

Fiscal Year 2020 – 2021 Annual Budget - Adopted -

7390 South 6th Street Klamath Falls, Oregon 97603



Klamath Community College District Budget Document 2020-21

Adopted

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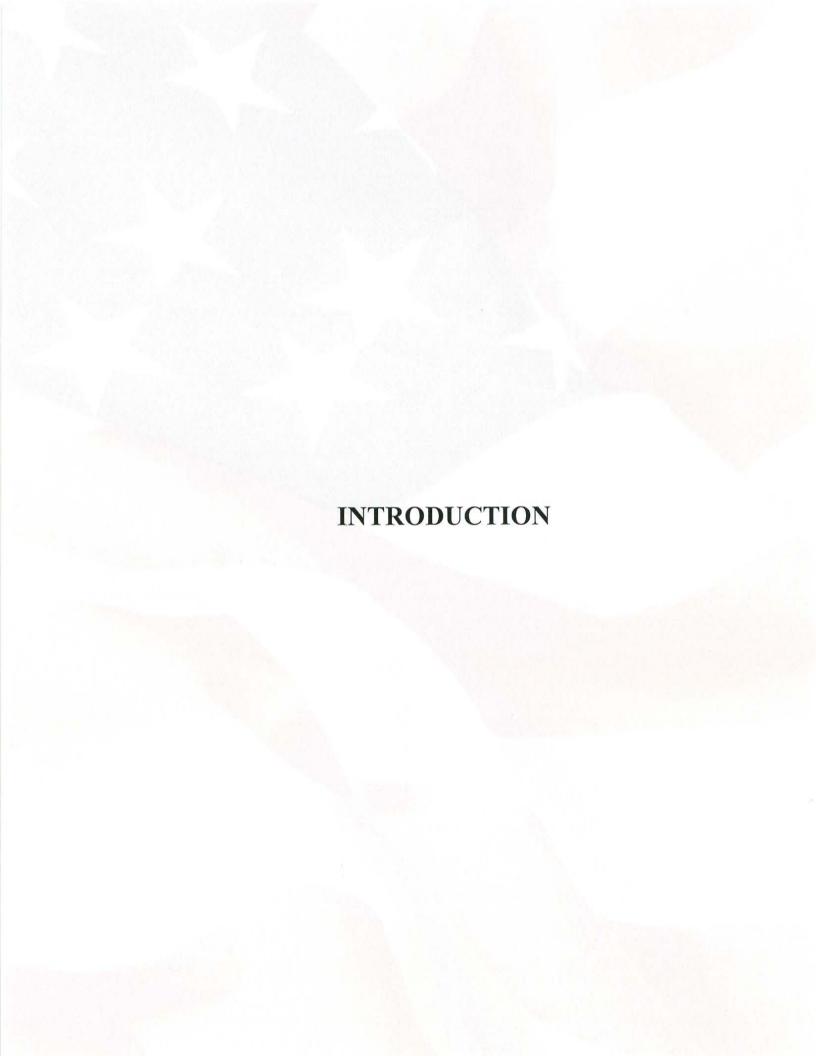
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KLAMATH COMMUNITY COLLEGE

BUDGET COMMITTEE

7390 South Sixth Street - Klamath Falls, OR 97603

BUDGET COMMITTEE FOR FISCAL YEAR 2020-2021

BOARD OF EDUCATION:	ZONE:	TERM EXPIRES:
Kate Marquez	Zone 1	2021
Kenneth DeCrans	Zone 2	2023
Michael Fitzgerald	Zone 3	2021
Dave Jensen	Zone 4	2023
Al King	Zone 5	2021
Helen Petersen	Zone 6	2023
William Riggs	Zone 7	2021
APPOINTED BUDGET COMMITTEE MEN	MBERS:	
Ray Holliday (Reappointed 4/20)		2023
Jeffrey White (Appointed 4/20)		2023
Julie Matthews (Appointed 3/19)		2022
Rhoda Keown (Appointed 3/19)		2022

EXECUTIVE OFFICER:

Vacant

Vacant

Dr. Roberto Gutierrez, President

Gayle Yamasaki (Appointed 4/20)

BUDGET OFFICER:

Tricia Fiscus, Vice President of Administrative Services

2022

2022

2021

KLAMATH COMMUNITY COLLEGE DISTRICT BUDGET CALENDAR

FOR FISCAL YEAR 2020-2021

December	
December 11	Introduce Budget Process at All Employee Meeting
<u>January</u>	-
January 10 January 24	Distribute Department Budget Sheets Department Budget Sheets are Returned to Administrative Services
<u>February</u>	
February 3-21 st February 26	Budget Review Sessions with the President Budget Priorities Meeting
<u>March</u>	
March 16 March 20-24	Deadline for All Budget Discussions President to Communicate Approvals to Cabinet Members
March 25	Cabinet to Review Budget
<u>April</u>	
April 13 April 30	Budget Narratives are due to Administrative Services Proposed Budget Printed In-House
April 29-30 April 29	Proposed Budgets Delivered Publish "Notice of Budget Committee Meeting" on Website
<u>May</u>	
May 6 May 13	Budget Committee Meeting Publish First "Notice of Budget Hearing Financial Summary"
May 15	Publish Second "Notice of Budget Hearing Financial Summary
May 26	Regular Board Meeting Final Budget to Adopt Budget
May 27	Final Budget Document Prepared With Changes

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Klamath Community College District Budget Message Fiscal Year 2020-21

Introduction

The Board of Education, Citizens, Taxpayers, and Students of Klamath Community College District:

Welcome to the budget development process for fiscal year 2020-21 for the Klamath Community College District. As required by Oregon Revised Statutes 294.305 to 294.565 and Klamath Community College Board Policies Fiscal Affairs and Budgeting and Planning, the proposed budget estimates are hereby submitted for your approval.

We believe that this Budget Message, the proposed FY 2020-21 Budget, other supporting materials and information, and the Budget Committee Meeting(s) will assist you in understanding the College's financial plans for meeting its Mission, Strategic Plan, and Core Themes.

Klamath Community College's Mission Statement

As adopted by the Klamath Community College District Board of Education, our Klamath Community College Mission Statement is:

Klamath Community College provides accessible, quality education and services in response to the diverse needs of the student, business, and community.

The College supports student success in workforce training, academic transfer, foundational skills development, and community education.

Core Themes

The Core Themes adopted by the Klamath Community College District Board of Education are:

- 1. Provide accessible education and services
- 2. Provide quality education and services
- 3. Meet the needs of the students, business, and community
- 4. Support student success

Strategic Plan Initiatives and Major Accomplishments

Deriving from the College Mission and the Core Themes, the Strategic Plan identifies Strategic Initiatives that guide the College's departments for three years (2018-2021). Each of the following initiatives involve multi-year planning, activities, assessments, and actions.

- 1. Prosperity True student success is more than just graduation. In this Initiative, departments will collaborate in supporting prosperity for our students in their well-being, their finances, their completion of degrees and certificates, and their job attainment.
- 2. Access The College will make improvements to providing students with access to classes and services wherever the students may be located.
- 3. Excellence The College will deepen its commitment to increasing efficiency, ensuring long-term sustainability, and improving workplace culture.
- 4. Community The College will enter partnerships, initiate new programs, and conduct activities with the intent of improving the economic viability and cultural vibrancy of our local community.
- 5. Planning The College will deepen its commitment to thoughtful planning while still recognizing the value of agility and quick response when opportunities arise.

The College achieved numerous accomplishments, including:

Prosperity

- 1. Undergraduate enrollment saw a seven percent increase over last year.
- 2. The total number of credit hours taken per student increased four percent since last year.
- 3. We now have 81 degree and certificate options.
- 4. Our FTE has increased 2.15 percent, even with the effect of the COVID-19 Pandemic.
- 5. Distance Education enrollment increased ten percent.
- 6. In 2014 Financial Aid realized that too many students were incurring greater debt than their ability to pay. From that time going forward we implemented the practice of advising students on the cost of their education, in an effort to help them determine how much Financial Aid they required. This has resulted in an almost 50% reduction of students defaulting on their student loans.
- 7. Disbursed almost \$60,000 in scholarships to 109 students attending KCC. The annual Gala raised \$28,000, the highest amount raised to date.

Access

- 1. Dual Credit and Technology Preparation courses have increased 12 percent this year.
- 2. High School Tuition program increased 59 percent over last year.
- 3. KCC now has degree programs that offer seamless transfer to six Oregon universities: Southern Oregon University, Oregon Tech, Oregon State University, Eastern Oregon University, Linfield College, and The Art Institute of Portland.

Excellence

- 1. Klamath Community College received official notification from Northwest Commission on Colleges and Universities (NWCCU) that the Fall 2019 Mission and Core Themes Evaluation and the Fall 2019 Ad Hoc Report were accepted without recommendations.
- 2. Received the Certification of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association for the 19th consecutive year.
- 3. KCC was selected as a Military Friendly school for an eighth consecutive year. We are one of only eight schools to receive this honor this past cycle and the only Oregon school that was designated both Military Friendly and Military Friendly Spouse School.
- 4. KCC's first cohort of KCC to SOU students graduated in June 2019, with a Bachelors Degree in Elementary Education with Licensure.
- 5. Continued improvements to payroll with a third-party payroll system, implemented financial controls for purchasing and payables, and significantly reduced delinquent accounts and bad debt.
- 6. Continued to implement processes to realize efficiencies. Processes include records management system for documents, employee onboarding forms and administrative request forms.

Community

- 1. First-year nursing students are being assigned rotations at Lake District Hospital beginning winter term to take advantage of rural, critical access hospital experience and to get more well-rounded exposure to employment opportunities throughout our region.
- 2. Community partners from Jeld Wen, Sky Lakes Medical Center, Winema National Forest, Fish and Wildlife, the Sheriff's Department, and the District Attorney's office have been recruited by the new Lab Technician program. Additionally, there is interest from members of the Sheriff's Office in using our lab to run genetic profiles.
- 3. Renewed agreement with the Klamath County Sheriff's Office for a substation located at KCC with a .75 FTE deputy to act as the law enforcement liaison. Considered one of the only higher education institutions in the nation with sworn law enforcement on campus.
- 4. We have updated our Memorandum of Understanding for provision of nursing assistant training for high school students. Sixteen local high school students were enrolled in last year's program.
- 5. The career center is creating and reaching out to local businesses, Workforce Innovation and Opportunity Act (WIOA) and Oregon Employment departments to advise them of the new programs. The vision is to conduct activities such as job fairs, workshops, other college activities, and working with local businesses for intern and externships. A primary goal of the career center is to create a cooperative work experience that allows the students to network with employers,

- gain skills and encourage them to seek local employment.
- 6. The Career Center is working with employers within the community to identify job shadowing opportunities for students within 20 credits of obtaining their pathway goals. The goal of this program is to work with all students to help them find employment while attending school, before and after graduation.
- 7. The College mobilized quickly in response to social distancing requirements imposed as a result of the COVID-19 virus, radically shifting over 200 classes from face to face to distance education and providing the necessary supports and resources to assist students with the transition. There were only three programs (welding, automotive, and aviation flight) that were deemed incompatible with distance education instruction. The college hopes to resume these programs summer term.

Planning

- 1. Completed construction of a new expanded Testing Center in Building 3 and moved it from Building 4, ultimately generating six new office spaces in Building 4.
- 2. Completed application process for Economic Development Administration grant funding for completion of the Apprenticeship Industrial Trade Center (AITC). Last year the project had raised 58% of the goal. When we receive approval of this grant, completion of the AITC will go forward.
- 3. Disbursed almost \$60,000 in scholarships to 109 students attending KCC. The annual Gala raised \$28,000, the highest amount raised to date.
- 4. The College provided a rapid response to the Governor's social distancing requirements as a result of the COVID-19 pandemic and provided needed support to staff who transitioned to working from home, in addition to creating a safe environment for essential workers who were required to remain on campus.

Explanation of the Budget Document

The budget document contains the actual revenues and expenditures for fiscal years 2017-18 and 2018-19; the budgeted revenues and expenditures for the current year's adopted budget, fiscal year 2019-20, including supplemental and other budget adjustments, and the proposed budget for fiscal year 2020-21. The budget document also includes charts and graphs to assist the reader in obtaining a comprehensive understanding of the financial categories that support the operations of the College.

The total budget of Klamath Community College District for 2020-21 is proposed at \$55,403,233. The 2020-21 overall budget decreased by approximately 1% when compared to the 2019-20 budget primarily due to a more accurate Financial Aid forecast.

Overview of Budget Process

Budget preparation began in December 2019 with a "kick-off" for our KCC budget development process at our All-Staff Meeting. Our efforts have centered on continuing community college best-practices of budgeting, with the collaborative nature of the KCC budget process as a cornerstone. We proceeded to train college faculty and staff managers on the process that we introduced six years ago. This process includes budget review presentation sessions with the respective cost center manager, College President, Vice President of Administrative Services and Chief Financial Officer, and Vice President of Academic Affairs.

The goal of this inclusive, college-wide process is to ensure each cost center's budget request tie directly to the College's strategic plan. This allows for accountability and ensures investments made in prior years meet the intended goals. Seven years ago, as a college, we decided to work on investing strongly while facing stiff enrollment declines. After these investments, we were able to work on innovation and efficiency, as our investments began paying off with increasing enrollment. We continue to leverage our capabilities and resources and carefully manage our college's finances.

Draft budget worksheets and budget review session documents (accomplishments, goals and objectives, challenges, and enrollment forecasts) were completed by all faculty and staff managers, estimating their needs based on their priorities for program improvement and increasing enrollment, retention and

completion.

Budget review sessions followed, allowing college management to understand more clearly the priorities, opportunities, and challenges of each department. Projected revenues and forecast expenditures were included in this review. Additionally, for each academic program, a Cost Margin Analysis (CMA) detailed the revenue received for the tuition of the program, as well as the costs associated with the program. The CMA is intended to assist in determining the sustainability of each program.

After these review sessions were complete, the President met with Cabinet members to determine absolute top priorities. Through multiple review sessions, a strong budget was developed which met the objectives of maintaining strong educational programs and quality services, as well as improving student success through increased retention and completion, while carefully managing our bottom-line.

A summary of the proposed budget document was approved by the President for submission to the Budget Committee.

The Budget Committee meets to receive the budget message and the proposed budget, solicits responses from the public, and approve the amount or rate of tax that the College will impose on the District.

Once the Budget Committee is satisfied with the proposed budget, including any amendments, it is approved and forwarded to the Klamath Community College Board of Education. The Board of Education then holds a public hearing to receive testimony from citizens regarding the budget approved by the Budget Committee. Prior to June 30th, the Board adopts the budget, makes appropriations, declares the tax levy, and categorizes the tax levy. Adoption of the budget is currently scheduled for May 26, 2020.

Significant Changes in Budget

- A. State Aid State aid is a large portion of our budget and this proposed budget is presented prior to the final adoption of the state budget. We anticipate that the Oregon Legislature will authorize an appropriation of \$650 million to be distributed amongst all community colleges based on Full-Time Enrollment (FTE).
- B. Increased Revenue of Tuition and Fees.
- C. The proposed budget has a positive ending fund balance. The goal with this is to continue to allow for efforts toward allowing for strong cash flow and conservative reserves for a COVID-19 response, due to a possible reduction of State resources.

General Fund - Revenue Sources

A. Federal Sources

Federal Sources are comprised of Adult Basic Education grant dollars that assist with our Adult Basic Education (ABE), General Education Diploma (GED), English as a Second Language (ESL), and High School Completion. This is also known as "Title II Funds."

Federal sources account for approximately 1% of the General Fund's budgeted resources. However, it is important to remember that indirectly, Federal Sources of financial aid to the students drive our tuition revenue.

B. State Sources

State revenues comprise approximately 54% of the General Fund's budgeted resources.

State funding for Oregon's 17 community colleges for the last few biennia is as follows:

Fiscal Years 2009-11 \$416,053,163 (with federal backfill)

Fiscal Years 2011-13 \$390,095,286

Fiscal Years 2013-15 \$468,866,776 Fiscal Years 2015-17 \$550,000,000 Fiscal Years 2017-19 \$570,300,000 Fiscal Years 2019-21 \$631,723,145

History of direct State Aid funding, along with the projection for the next biennium to KCC, is as follows:

2009-11 Biennium	\$ 8,192,505
2011-13 Biennium	\$ 7,830,452
2013-15 Biennium	\$ 9,601,896
2015-17 Biennium	\$11,895,024
2017-19 Biennium	\$15,410,133
2019-21 Biennium	\$19,337,530 (projected)

C. Local Sources

Current and delinquent property taxes are incorporated into the category of Local Sources revenue. The permanent tax rate for Klamath Community College District is \$0.4117/\$1,000. The collection rate is assumed to be 93 percent, an average collection rate over the past five years by the Klamath County Tax Assessor, resulting in estimated collectible current property taxes of \$2,163,103.

Local Sources comprise approximately 14% percent of the resources for the College's General Fund.

D. Tuition

As of July 1, 2019, the Board of Education approved a tuition and fee increase as follows:

- 1. Lecture Courses: \$108 per credit hour
- 2. Lecture / lab combined format \$159 per credit hour
- 3. Lab Courses \$232 per credit hour

This approved tuition increase was later rescinded due to significant increase in funding from the State.

After much thoughtful planning and discussion, this upcoming fiscal year (2020-21), a tuition increase is proposed for the following: (2% increase)

- 1. Lecture courses: \$103 (\$105) per credit hour
- 2. Lecture / lab combined courses: \$147 (\$150) per credit hour
- 3. Lab courses: \$214 (\$218) per credit hour

D. Fees

Other General Fund fees associated with enrollment at the College are the following:

- 1. Student I.D. \$5.00 per term
- 2. Facility Fee \$9.00 per credit
- 3. Technology Fee \$8.00 per credit
- 4. Distance Education Fee \$22.00 per credit
- 5. Matriculation Fee \$40.00 one-time fee
- 6. Lakeview
 - a. Lecture \$15.00
 - b. Combined Format \$22.00
 - c. Lab \$32.00

The College established Student Course Fees cost centers to fund course fees paid by students. The proceeds of the Course Fees are intended to purchase supplies, services and small equipment directly associated with these courses

Tuition and Fees are estimated to provide 30% of all General Fund resources.

F. Interest Income

Klamath Community College District currently invests all surplus funds in the Oregon State Treasury - Local Government Investment Pool (LGIP) and in a money market account in accordance with Board Policy, Sections 620.0210 and 620.0215. All state aid dollars are wired directly to the LGIP, thereby providing faster accessibility and maximizing interest income. Interest on taxes is also included in this category.

At \$150,050, interest income is anticipated to contribute approximately less than 1 % of the General Fund revenues.

G. Other Revenue/Transfers

Miscellaneous Revenue, Cash Over/Short, and Transfers-In comprise this category.

Examples of Miscellaneous Revenue include non-sufficient funds (NSF) fees and vending machine revenue.

Transfers In – Indirect Cost Revenue includes the Administrative Cost Allowance from various grants and Financial Aid.

Transfers-In – General Fund are dollars transferred from other funds that are authorized to be transferred to the General Fund.

Other Revenue constitutes 1% of the total General Fund budget.

H. Funds Carried Forward

The beginning fund balance (Carry Forward) for Fiscal Year 2020-21 is projected at approximately \$5,345,362.

Budgeted Ending Unappropriated Fund Balance for the year ending June 30, 2021 is \$3,091,937 with an additional \$1,060,955 contingency.

General Fund - Expenditure Highlights

The General Fund integrates all customary community college activities that are not restricted by the source of funding. These cost centers can be grouped together according to the following categories: Instruction, Instructional Support, Student Services, College Support, Plant Operations, Financial Aid, Contingency, and Transfers.

A. Instruction

Instruction includes all cost centers that provide course instruction to the students. The total budget for instruction is \$ 7,166,731. The proposed budget will fund 30, 9-month faculty members, and four 12-month faculty. Budget is also in support of KCET, which provides Adult Basic Education, General Education Diploma, and English as a Second Language.

In addition to faculty costs, a significant portion of the expenditures in this category are for the support of the contract with Klamath Falls City Schools, County Schools and high school credit recovery.

Instruction costs account for 34% of the General Fund's current expenditures.

B. Instructional Support

This category of Instructional Support incorporates the cost centers that support instructional activities - Academic Administration, the Learning Resources Center, and Staff Development - Instructional. The Vice President of Academic Affairs, two academic deans, and one support staff position are included in Academic Administration.

The College invests approximately \$37,000, or 0.002% of the General Fund budget, for Instructional Staff Development. These funds provide educational training opportunities to ensure that KCC's faculty remain current on the latest educational trends in their field of expertise.

The Learning Resources Center (LRC) provides an area for students to 1) study; 2) receive assistance from tutors; 3) access the internet for research; and 4) review current library materials.

Instructional Support expense is budgeted at 8% of the General Fund.

C. Student Affairs

The Vice President of Student Affairs oversees the various activities within the student services cost centers. The Registrar is responsible for student records and graduation requirements. The Vice President oversees the Director of Student Success and the Student Success Representatives who provide services to support student success by furnishing admission information, disability services, advising and enrollment services. A Support Specialist (Receptionist) answers the College's multi-line telephone system and directs students and visitors to appropriate locations.

The expenditures for student services activities are estimated to be 10% of the General Fund.

D. College Support

The administrative cost centers inherent in supporting the operations of a college are located in this category. College Support is comprised of the Governing Board, President's Office, Administrative Services, Business Office, Institutional Research/ Assessment/Resource Development, Human Resources, Marketing, Staff Development for Non-Instructional Staff, Security, Information Services, District, and Communications.

College Support comprises 21% percent of the General Fund's budget.

E. Plant Operations

Plant Operations accounts for the maintenance and operation of College facilities. The expense for the campus facilities, utilities, janitorial, repairs, and other similar costs are housed in this category.

This department is accountable to the Vice President of Administrative Services and CFO, and accounts for 5% of the General Fund Budget.

F. Financial Aid - General Fund

The Director of Financial Aid and three Financial Aid Representatives process and monitor Federal Financial Aid for students and works under the auspices of the Vice President of Student Affairs.

This cost center is budgeted in the General Fund at 2%.

G. Contingency and Unappropriated Ending Fund Balance

Local governments may incur expenditures not anticipated during the budget process. Contingency is budgeted in the amount of \$1,060,955 or 4% of the General Fund's budget. **Only by Board resolution** may the Board of Education transfer these funds to an existing appropriation.

An Unappropriated Fund Balance is proposed at \$3,091,937. An Unappropriated Fund Balance provides the College with funds which are to be used to begin the following fiscal year. No appropriations may be

made from an Unappropriated Fund Balance, once the budget has been adopted.

The Government Finance Officers Association recommends, at a minimum, that general purpose governments, regardless of size, maintain unreserved fund balances in their general fund of no less than 5 to 15 percent of regular general fund operating revenues.

The General Fund and the Rainy-Day Reserve account balances provide the College with 123 days of operating cash at this upcoming budget year's rate of expenditure.

College Priorities, Issues, and Challenges

The College celebrated its 22nd year of operation effective June 30, 2019. Since its inception, the College has made tremendous progress. This includes gaining accreditation; the purchase and development of the campus; implementation of new academic programs, and other significant achievements as mentioned in the Core Themes and Accomplishments identified above.

The following table reflects the vast desire for post-secondary education that the College has filled:

Fiscal Year	Headcount	Reimbursed Full Time Enrollment (FTE)	% Increase or Decrease
2009 - 2010	5,438	`1777	12.0%
2010 - 2011	5,222	1980	11.4%
2011 - 2012	5,376	1984	0.2%
2012 - 2013	4,799	1636	-17.5%
2013 - 2014	4,708	1672	2.2%
2014 - 2015	5,611	1687	0.9%
2015 - 2016	5,928	1882	11.5%
2016 - 2017	6,120	1821	-3.2%
2017 - 2018	6,229	1819	0.0%
2018 – 2019	5,909	1839	1.09%
2019 – 2020	5.685	1953	6.20%
			(Projected)

Although headcount and Full Time Enrollment (FTE) figures for fiscal year 2019-20 are estimated at this time, the projected ending FTE for fiscal year 2019-20 is anticipated to be approximately 1953 FTE, with a 6.20% increase in FTE.

All full-time employees and those employees who work 600+ hours in any one calendar year participate in the Public Employees Retirement System (PERS). The College contributes the required 6 percent of eligible employees' gross salary in addition to the College's pre-defined percentage established by PERS according to retirement rates, etc. The following portrays the College's PERS rates since its inception:

Fiscal Year	<u>Rate</u>	OPSRP Rate
1997-98	8.20%	
1998-99	8.20	
1999-2000	9.73	
2001-02	9.49	
2002-03	9.49	
2003-04	10.42	(eff: 8/29/03) 8.04
2004-05	10.42	8.04
2005-06	15.73	12.38
2006-07	15.73	12.38
2007-08	15.00	17.47
2008-09	13.88	16.35
2009-10	10.89	11.53

2010-11	10.89	11.53
2011-12	15.32	13.66
2012-13	15.32	13.66
2013-14	15.77	13.87
2014-15	15.77	13.87
2015-16	19.49	13.94
2016-17	19.49	13.94
2017-18	23.40	16.82
2018-19	23.40	16.82
2019-20	27.46	21.37
2020-21	27.46	21.37

Administration has developed and continues to update a multi-year financial planning/forecast model originally developed in June 1998 that allocates limited College resources. A copy of the model follows the Organizational Chart. This model reflects historical revenues and expenditures and currently permits forecasting through FY 2024-25. The model also incorporates the State of Oregon's current estimate of state support based upon the proposed distribution formula.

The financial model also tracks the projected cumulative fund balance and the corresponding number of days operating cash. The model accounts for Faculty Costs and Instructional Support costs differently than the proposed budget. The Model, under Faculty Costs, only reflects the salaries and associated benefits while the Materials and Services along with Capital Outlay are captured in Instructional Support. This permits Administration to view personnel costs separately and budget appropriately.

Acknowledgments

I thank the College's faculty and staff for their many hours of work in preparing their budgets and participating so strongly in our KCC budget development process.

I would like to thank KCC President Dr. Gutierrez for his vision, passion for serving the Klamath Community, and his courage to invest in new programs and key personnel, in the face of a difficult economy, which has led to KCC holding firm enrollment, while other Oregon community colleges have suffered strong enrollment declines. His leadership skills have kept everyone focused on establishing priorities that will serve the College and the Klamath Community for years to come.

I would also like to extend special thanks to Controller and Director of Business Services Geoffrey LaHaie and Jack Nowak, for their attention to important details, their continuous encouragement and ability to pull everyone together on this project. Without these very important people, this budget – with its current, collaborative foundation, scope, and detail – simply could not have been prepared.

Respectfully submitted.

Tricia M. Fiscus
Vice President
of Administrative Services

Strategic Planning Strategic Plan Achieving the Dream Institutional Researcher Data Collection, State & Federal Dissemination Research and Institutional Dashboard Assessment Analysis, & Reports •CMA Director of Communications Web Management Media Information Publications Marketing Director of Information Federal & State Reports Telecommunications ●Student Information Campus TechnologyNetwork Systems Web Management Services Data Integrity User Support Database Archiving System Citizens of the District Regulatory Compliance **Executive Director of** Advancement •Student Conduct & Title IX Employee Contracts Legal & Human Contract Review & Federal, State, and Staffing Functions Risk Management Personnel Reports Safety & Security Resources Compensation **Development&** Development Legal Affairs Education President Board Insurance Employee Lakeview Campus & North Grant Approval/Oversight Executive Administrative Assistant Workforce Development Federal & State Reports Executive Director of External Programs Community & Contract SNAP & STEPS Grants GED, ABE, ESL/Credit Grants Acquisition & **Development Center** California Initiatives K-12 Partnerships KCC Foundation/ Career Pathways TANF Jobs Grant Apprenticeships Recovery (KCET) Small Business •IBEST/BESO Compliance Fundraising Admission & Registration Accountability, Assistance, Enrollment Management Complaint Management Outreach/Recruitment Vice President of Student Affairs First Year Experience Student Involvement Underserved Populations, HSI Veteran's Services Scholarship Process Registrar Services Disability Services State and Federal Student & Career Student Grant & Oregon Promise Upward Bound Financial Aid-& Reporting Counseling Retention Reporting TRIO **Administrative Services** Contract ManagementFacilities Master Financial Management Financial Management Bargaining Agreement Annual Audit & CAFR Grant & Foundation Vice President of Capital Projects Federal & State Food Services Procurement Purchasing Bookstore Facilities Planning Reports Technology Training for Staff Learning Management System Perkins/Pathways Programs Apprenticeships Instructional Innovation & Academic Administration Workforce Development Federal & State Reports University Partnerships Training Academic Assessment Public Safety CenterCollective Bargaining Agreement Advising & Counseling Vice President of **Academic Affairs** Accreditation Liaison Academic Divisions Distance Education Learning Resources Career & Technical K-12 Partnership Curriculum Education Tutoring Testing

General Fund Financial Forecast

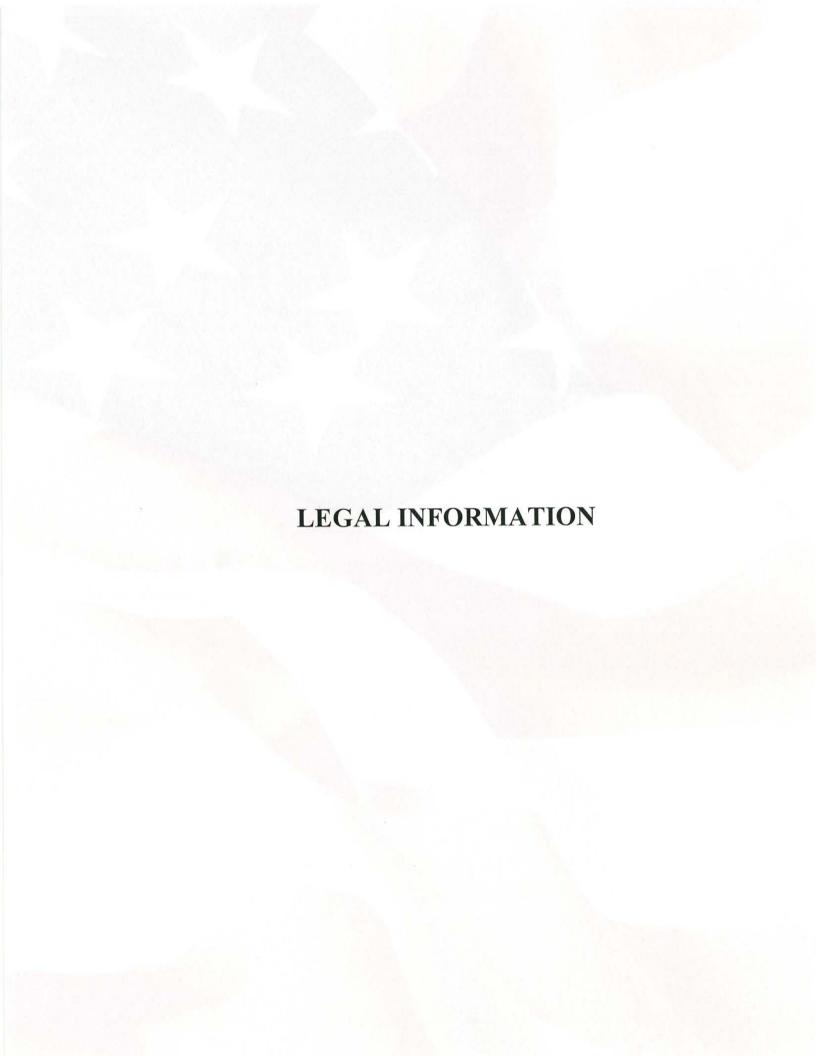
Assumes 4 annual payments for State Aid

	2018-19	2019-20	2019-20	2020-21	2021-22	2022-23	2023-24
	Andit	Budget	Estimated	Estimated	Estimated	Estimated	Estimated
Reimbursable FTE	1,890	1,803	1,839	1,863	1,887	1,911	1,935
Total FTE	2,044	1,857	1,908	1,933	1,958	1,983	2,008
				!	:		
Credit Hours Produced	52,649	45,805	47,055	47,671	48,288	48,904	49,521
Tuition Rate	Differentiated						
Gurrent Resources:							
Tuition - Credit	4.307.275	4.506.966	4,472,298	4,530,897	4,589,497	4,648,096	4,706,695
Tuition - Non-credit	164,258	220,100	265,144	291,658	320,824	352,907	388,197
State Aid *	8.172.318	8.630,342	9.307,810	9,307,810	9,307,810	9,307,810	9,307,810
T S S S S S S S S S S S S S S S S S S S	753,557	801.744	709,533	718,830	728,127	737,423	746,720
Property Taxes	2.264.898	2.300,102	2,287,386	2,344,571	2,403,185	2,463,265	2,524,846
Interest Income	97,825	88,050	95,242	97,147	060'66	101,072	103,093
Total Current Resources	15.760,131	16,547,304	17,137,413	17,290,913	17,448,532	17,610,572	17,777,362
Non-Reoccuring Resources:	•						
Misc Revenue+Transfers In	365,731	957,460	455,147	461,111	467,074	473,038	479,002
TOTAL RESOURCES	16,125,862	17,504,764	17,592,560	17,752,024	17,915,606	18,083,610	18,256,364

General Fund Financial Forecast

Assumes 4 annual payments for State Aid

	2018-19 Audit	2019-20 Budget	2019-20 Estimated	2020-21 Estimated	2021-22 Estimated	2022-23 Estimated	2023-24 Estimated
Current Expenditures:							
Full-time	3,061,403	3,733,203	3,385,291	3,571,482	3,767,914	3,975,149	4,193,782
Adjunct	1,510,552	1,367,639	1,633,752	1,688,262	1,744,298	1,801,901	1,861,110
Adjunct - Non-credit	128,288	94,156	140,022	157,875	178,004	200,699	226,288
Instructional Contracts	474,023	408,141	374,843	393,585	413,264	433,928	455,624
Instructional Support	1,906,765	2,525,193	2,219,353	2,285,934	2,354,512	2,425,147	2,497,901
Community Education	413,090	282,062	397,133	409,047	421,318	433,958	446,977
Student Svcs/Marketing/Fin Aid	2,099,732	2,481,399	2,484,399	2,558,931	2,635,699	2,714,770	2,796,213
College Support	4,011,335	4,483,342	4,334,342	4,464,372	4,598,303	4,736,253	4,878,340
College Operations & Maint	1,021,336	951,612	923,385	951,087	979,619	1,009,008	1,039,278
Transfers Out - 2006 Debt Svc		•			• !		
Transfers Out - 2009 Debt Svc	308,932	307,433	307,433	308,720	304,583	305,233	306,032
Transfers Out - 2015 Debt Svc	411,067	412,568	412,568	411,580	415,418	414,767	413,967
Total Current Expenditures	15,346,523	17,046,748	16,612,521	17,200,874	17,812,933	18,450,812	19,115,513
Non-Reoccuring Expenditures:							
Transfers Out	,	•		•	•	•	•
PERS Reserve	0	0		0	o (-	-
Technology Reserve	40,000	0 (0 (-	> c	>
Equipment Reserve	0	0	, ,	o •	-	o c	> 0
Snow Removal Reserve	0	6,000	6,000	0 (0 (~	>
Program Development Reserve	2,500	0		0	0	0	0 ;
Staff Development - Faculty Reserve	25,000	25,000	25,000	25,000	25,000	25,000	25,000
Building Maintenance Reserve	10,000	0	. !	0	0	0	0
Small Business Dev. Ctr.	102,100	108,350	108,350	108,350	108,350	108,350	108,350
Financial Aid	34,000	34,000	34,000	34,000	34,000	34,000	34,000
TRIO	0	35,146	10,000	10,300	10,300	10,300	10,300
TRIO Upward Bound	0	33,138		o	0	0	-
GED Wraparound	0	13,584		0	0	0	9
Enterprise Funds	20,000	23,000	23,000	23,000	23,000	23,000	23,000
Capital Projects	50,000	50,000	20,000	0	9	5	5
Total Non-Reoccuring Expend:	283,600	328,218	256,350	200,650	200,650	200,650	200,650
TOTAL EXPENDITURES	15,630,123	17,374,966	16,868,871	17,401,524	18,013,583	18,651,462	19,316,163
Curr Resources - Curr Exp	779,339	458,016	980,039	551,150	102,674	-367,202	-859,149
			•		10	100	000
FUND BALANCE CHANGES: FUND BALANCE CHANGE W/O DEBT PREPAYENT	495,739	129,798	723,689	350,500	9/6'/6-	79,796-	-1,059,799
CUM FUND BALANCE:	4,590,883	4,002,000	4,725,689	5,076,189	4,978,212	4,410,360	3,350,561
Cash required per day: Number of days of operating cash:	42,822 107	47,851 84	46,216 102	47,675 106	49,352 101	51,100 86	52,921 63



4/30/2020

A public meeting of the Budget Committee of the Klamath Community College District, Klamath County, State of Oregon, to discuss the budget for the fiscal year July 1, 2020 to June 30, 2021, will be held on Wednesday, May 6, 2020 at 6:00 p.m.

NOTICE OF BUDGET COMMITTEE MEETINGS

A public meeting of the Budget Committee of the Klamath Community College District, Klamath County, State of Oregon, to discuss the budget for the fiscal year July 1, 2020 to June 30, 2021, will be held on Wednesday, May 6, 2020 at 6:00 p.m. The purpose of the meeting is to receive the budget message and to receive comment from the public on the budget. In response to the current health emergency resulting from the COVID-19 pandemic, Klamath Community College facilities are currently closed to the public and meetings are being held electronically. The second meeting will be held on May 26, 2020, at 6:00 pm for approval of the budget.

Public comment will be taken in written and phone-in format. Written comments received by 5 pm on May 5, 2020 will be read during the public comment section of the meeting on May 6, 2020. Comments by phone will be taken on a scheduled basis during the public comment section of the meeting on May 6, 2020. Comments, both written and phone in, will be subject to a three-minute limit per community member. To schedule public comment, please provide your name, phone number, and address via phone message at 541-880-2219, or email to hovey@klamathcc.edu. Public comment must be scheduled no later than 5 pm on May 5, 2020.

A copy of the budget document may be requested via email to hovey@klamathcc.edu or phone message to 541-880-2219. These are public meetings where deliberation of the Budget Committee will take place. Any person may provide comment at the meetings.

Title Promotion request form submission - 04-30-2020 09:09:07

0

No

Requested By Dana Hovey

Email hovey@klamathcc.edu

Department Administrative Services admin

Date request materials are needed 4/30/2020

Services requested (please check all that apply) Web - Other (explain in purpose)

Please post on KCC website today. Thank you!

Estimated cost (May be subject to Cabinet

approval)

Purpose

oval)

Shared funding, if any

Account number

Comments

Status Completed

Request required Cabinet approval No

Team Comments

Notice has been added to the banner rotator. News item with full release is at www.klamathcc.edu/About/News-and-Events/News/News-Stories/NOTICE-

OF-BUDGET-COMMITTEE-MEETINGS

Supporting Documents (samples of similar work,

page copy, etc)

Notice of Budget Committee Meeting 2020-21

Does this need to be translated into Spanish?

,

D 233

Attachments

Created 4/30/2020 9:19 AM

Created By Dana Hovey

Modified 6/5/2020 1:26 PM

Modified By Dana Hovey

A public meeting of the Klamath Community College Board of Education will be held on May 26, 2021 at 6 pm at 7390 South Sixth Street, Founders Hall Boardroom, Klamath Falls, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2020 as approved by the Klamath Community College Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained 7390 South Sixth Street, between the hours of 8 a.m. and 5 p.m. or online at Klamathco.edu. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year.

Contact: Tricia M. Fiscus

Telephone: 541-880-2351 Email: Fiscus@klamathcc.edu

FINANCIAL SUMMARY - RESOURCES				
TOTAL OF ALL FUNDS	Actual Amount	Adopted Budget	Approved Budget	
	2018-19	This Year 2019-20	Next Year 2020-21	
Beginning Fund Balance/Net Working Capital	6,397,822	6,522,297	8,069,015	
Current Year Property Taxes, other than Local Option Taxes	2,233,109	2,300,102	2,413,068	
Current Year Local Option Property Taxes	0	0	0	
Tuition and Fees	6,990,841	7,289,761	8,373,454	
Other Revenue From Local Sources	1,500,319	5,314,290	1,589,346	
Revenue From State Sources	9,335,300	10,953,564	15,585,528	
Revenue From Federal Sources	22,773,155	23,560,534	15,532,705	
Interfund Transfers	1,179,029	1,600,067	2,992,287	
All Other Budget Resources	776,367	820,048	847,830	
Total Resources	51,185,942	58,360,663	55,403,233	

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION				
Personnel Services	14,861,353	16,578,091	17,465,054	
Materials and Services	29,159,778	31,348,793	27,593,377	
Capital Outlay	724,801	3,415,330	661,244	
Debt Service	719,999	720,001	720,000	
Interfund Transfers	1,179,029	1,600,067	2,992,287	
Contingencies	1,000,000	1,060,955	1,060,955	
All Other Expenditures	0	0	0	
Unappropriated Ending Balance and Reserved for Future Expenditure	3,540,982	3,637,426	4,910,315	
Total Requirements	51,185,942	58,360,663	55,403,234	

FINANCIAL SUMMARY - REQUIREMENTS AND F	ULL-TIME EQUIVALENT EMPLOYE	ES (FTE) BY FUNCTION	
Name of Organizational Unit or Program			
FTE for that unit or program			
Instruction	10,325,598	11,079,363	10,560,838
FTE	96.0	98.0	97
Instructional Support	1,861,325	2,369,076	2,638,568
FTE	26.0	28.5	30
Student Services Other Than Student Loans and Financial Aid	2,600,965	2,998,967	4,060,166
FTE	36.0	39.6	36
Student Loans and Financial Aid	23,414,800	23,334,291	14,566,799
FTE	4.5	5.5	4.5
Community Services	0	0	0
FTE	0.0	0.0	0
Support Serv. Other Than Facilities Acquisition and Construction	6,106,944	5,247,632	7,513,482
FTE	32.0	31.1	33
Facilities Acquisition and Construction	436,300	6,312,884	6,379,824
FTE	2.0	0.5	2
Interfund Transfers	1,179,029	1,600,067	2,992,287
Debt Service	719,999	720,001	720,000
Operating Contingency	1,000,000	1,060,955	1,060,955
Unappropriated Ending Fund Balance and Reserves	3,540,982	3,637,426	4,910,315
Total Requirements	51,185,942	58,360,663	\$55,403,234
Total FTE	196.5	203.2	202.5

TOTALFIE	190.5	203.2	202.3
STATEMENT OF CHANGE	ES IN ACTIVITIES and SOURCES OF FINANCIN	IG *	

	PROPERTY TAX LEVIES		
	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
	2018-19	This Year 2019-20	Next Year 2020-21
Permanent Rate Levy (rate limit 0.4117 per \$1,000)	0.4117	0.4117	0.4117
Local Option Levy			
Levy For General Obligation Bonds			

	STATEMENT OF INDEBTEDNESS	*****
LONG TERM DEBT	Estimated Debt Outstanding	Estimated Debt Authorized, But Not Incurred
	July 1, 2020.	1-Jul-20
General Obligation Bonds		
Other Bonds		
Other Borrowings	\$5,688,465	
Total	\$5,688,465	\$0

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

Promotion request form submission - 05-18-2020 17:01:24 Title

Requested By Dana Hovey

hovey@klamathcc.edu Email

Administrative Services admin Department

5/18/2020 Date request materials are needed

Services requested (please check all that apply)

Purpose Notice of Budget Hearing, May 26 2020

0

Estimated cost (May be subject to Cabinet approval)

Shared funding, if any

Account number

Comments

Completed Status

No Request required Cabinet approval

Team Comments

Supporting Documents (samples of similar work,

page copy, etc)

Form CC1 2020-21.xls

238

Does this need to be translated into Spanish? No

Attachments

ID

Created 5/18/2020 5:03 PM

Dana Hovey Created By

5/20/2020 11:19 AM Modified

Megan Baker Modified By

RESOLUTION No. 186-19-20

KLAMATH COMMUNITY COLLEGE DISTRICT RESOLUTIONS ADOPTING THE FISCAL YEAR 2020-21 BUDGET, MAKING APPROPRIATIONS, AND IMPOSING AND CATEGORIZING TAXES

RESOLUTION ADOPTING THE FISCAL YEAR 2020-21 BUDGET FOR KLAMATH COMMUNITY COLLEGE DISTRICT

BE IT RESOLVED that the Board of Directors of the Klamath Community College District hereby adopts the budget for fiscal year 2020-21 in the total amount of \$55,403,234.

This budget is now on file in the office of the Vice President of Administrative Services, Klamath Community College District, 7390 S. 6th Street, Klamath Falls, Oregon.

MAKING APPROPRIATIONS

BE IT RESOLVED that the amounts shown below are hereby appropriated for the fiscal year beginning July 1, 2020, for the following purposes:

General Fund #001		
Personnel Services		13,694,869
Materials & Services		3,485,522
Capital Outlay		158,900
Transfers Out		2,679,845
General Operating Contingency		1,060,955
Total General Fund Appropriation		21,080,091
Unappropriated Amounts		3,091,937
Fund Total	\$	24,172,028
SPECIAL REVENUE FUNDS	_	
Financial Aid Fund #05	60	
Personnel Services		-
Materials & Services		14,124,000
Transfers Out		20,000
Fund Total	\$	14,144,000
Technology Fund #06	0	
Personnel Services		65,220
Materials & Services		61,490
Capital Outlay		320,180
Fund Total	\$	446,890
Student Course Fees Fund	#065	
Materials & Services		2,359,045
Fund Total	\$	2,532,496
Special Projects Budget Authority	y Fund #0	70
Personnel Services		179,347
Materials & Services		25,000
Capital Outlay		60,000
Fund Total	\$	274,347

Pathways Fund #0	80	
Personnel Services		16,577
Materials & Services		8,037
Transfers Out Fund Total	\$	1,383 25,997
runu iotai	Ş	23,337
DNS SNAP 50/50 Fund	l #081	
Personnel Services		88,344
Materials & Services		44,450
Transfers Out Fund Total	\$	40,801 173,595
Tana Total	Ÿ	173,333
TRIO Grant Fund #0)85	
Personnel Services		242,883
Materials & Services		8,500
Transfers Out		15,667
Fund Total	\$	267,050
Small Business Development	Center #095	
Personnel Services		295,279
Materials & Services		60,264
Fund Total	\$	355,544
WIOA Grant #09	a	
Personnel Services	2	381,521
Materials & Services		174,394
Capital Outlay		-
Transfers Out		56,970
Fund Total	\$	612,885
TRIO Upward Bound Gra	int #101	100.000
Personnel Services Materials & Services		188,085 132,421
Transfers Out		24,282
Fund Total	Ś	344,788
Tulia Total	Ţ	344,700
Veteran Resource Gran	nt #103	
Personnel Services		23,903
Materials & Services		41,500
Transfers Out		
Fund Total	\$	65,403
Wellness Fund #10	05	
Personnel Services		34,368
Materials & Services		5,583
Fund Total	\$	39,951
High School Equivalency Progr	am (HED) #104	
Personnel Services	ani (iirt) #100	248,328
Materials & Services		121,769
Transfers Out		28,339
Fund Total	\$	398,436
	τ	_ 30, .00

Strengthing Institutions Tit	le III #108	
Personnel Services		194,348
Materials & Services		130,704
Capital Outlay		28,000
Debt Service		-
Transfers Out Contingencies		-
Unappropriated Amounts		~
Fund Total	\$	353,052
DHS TANF Jobs #10	9	
Personnel Services		84,600
Materials & Services Capital Outlay		35,769
Debt Service		_
Transfers Out		15,000
Contingencies		_
Unappropriated Amounts		-
Fund Total	\$	135,369
CARES Act #110		
Personnel Services		48,893
Materials & Services		301,107
Capital Outlay		-
Debt Service		-
Transfers Out		-
Contingencies		-
Unappropriated Amounts Fund Total	\$	350,000
Tana Total	Ψ	333,000
ENTERDRICE ELIND	_	
ENTERPRISE FUND	S	
Bookstore Fund #20		
		95,364
Bookstore Fund #20 Personnel Services Materials & Services		438,026
Bookstore Fund #20 Personnel Services Materials & Services Total Appropriation		438,026 533,390
Bookstore Fund #20 Personnel Services Materials & Services Total Appropriation Unappropriated Amounts		438,026 533,390 116,658
Bookstore Fund #20 Personnel Services Materials & Services Total Appropriation		438,026 533,390
Bookstore Fund #20 Personnel Services Materials & Services Total Appropriation Unappropriated Amounts	\$	438,026 533,390 116,658
Bookstore Fund #20 Personnel Services Materials & Services Total Appropriation Unappropriated Amounts Fund Total Food Service Fund #3 Personnel Services	\$	438,026 533,390 116,658 650,048
Bookstore Fund #26 Personnel Services Materials & Services Total Appropriation Unappropriated Amounts Fund Total Food Service Fund #2 Personnel Services Materials & Services	\$ 250	438,026 533,390 116,658 650,048 38,655 15,420
Bookstore Fund #20 Personnel Services Materials & Services Total Appropriation Unappropriated Amounts Fund Total Food Service Fund #3 Personnel Services	\$	438,026 533,390 116,658 650,048
Bookstore Fund #26 Personnel Services Materials & Services Total Appropriation Unappropriated Amounts Fund Total Food Service Fund #2 Personnel Services Materials & Services	\$ 250	438,026 533,390 116,658 650,048 38,655 15,420
Bookstore Fund #26 Personnel Services Materials & Services Total Appropriation Unappropriated Amounts Fund Total Food Service Fund #2 Personnel Services Materials & Services Fund Total	\$ 250	438,026 533,390 116,658 650,048 38,655 15,420
Bookstore Fund #26 Personnel Services Materials & Services Total Appropriation Unappropriated Amounts Fund Total Food Service Fund #3 Personnel Services Materials & Services Fund Total RESERVE FUNDS Reserve for Program Develop Materials & Services	\$ 250 \$ ment #300	438,026 533,390 116,658 650,048 38,655 15,420 54,075
Bookstore Fund #26 Personnel Services Materials & Services Total Appropriation Unappropriated Amounts Fund Total Food Service Fund #2 Personnel Services Materials & Services Fund Total RESERVE FUNDS Reserve for Program Develop	\$ 250	438,026 533,390 116,658 650,048 38,655 15,420 54,075
Bookstore Fund #26 Personnel Services Materials & Services Total Appropriation Unappropriated Amounts Fund Total Food Service Fund #3 Personnel Services Materials & Services Fund Total RESERVE FUNDS Reserve for Program Develop Materials & Services Fund Total	\$ 250 \$ ment #300 \$	438,026 533,390 116,658 650,048 38,655 15,420 54,075
Bookstore Fund #26 Personnel Services Materials & Services Total Appropriation Unappropriated Amounts Fund Total Food Service Fund #3 Personnel Services Materials & Services Fund Total RESERVE FUNDS Reserve for Program Develop Materials & Services Fund Total Reserve for Rainy Day	\$ 250 \$ ment #300 \$	438,026 533,390 116,658 650,048 38,655 15,420 54,075 572 572
Bookstore Fund #26 Personnel Services Materials & Services Total Appropriation Unappropriated Amounts Fund Total Food Service Fund #3 Personnel Services Materials & Services Fund Total RESERVE FUNDS Reserve for Program Develop Materials & Services Fund Total	\$ 250 \$ ment #300 \$	438,026 533,390 116,658 650,048 38,655 15,420 54,075
Bookstore Fund #26 Personnel Services Materials & Services Total Appropriation Unappropriated Amounts Fund Total Food Service Fund #3 Personnel Services Materials & Services Fund Total RESERVE FUNDS Reserve for Program Develop Materials & Services Fund Total Reserve for Rainy Day Unappropriated Amounts	\$ 250 \$ ment #300 \$ #301	438,026 533,390 116,658 650,048 38,655 15,420 54,075 572 572 1,701,720
Bookstore Fund #26 Personnel Services Materials & Services Total Appropriation Unappropriated Amounts Fund Total Food Service Fund #3 Personnel Services Materials & Services Fund Total RESERVE FUNDS Reserve for Program Develop Materials & Services Fund Total Reserve for Rainy Day Unappropriated Amounts Fund Total Reserve for Equipment	\$ 250 \$ ment #300 \$ #301 \$	438,026 533,390 116,658 650,048 38,655 15,420 54,075 572 572 1,701,720 1,701,720
Bookstore Fund #26 Personnel Services Materials & Services Total Appropriation Unappropriated Amounts Fund Total Food Service Fund #3 Personnel Services Materials & Services Fund Total RESERVE FUNDS Reserve for Program Develop Materials & Services Fund Total Reserve for Rainy Day Unappropriated Amounts Fund Total Reserve for Equipment Materials & Services	\$ 250 \$ ment #300 \$ #301 \$	438,026 533,390 116,658 650,048 38,655 15,420 54,075 572 572 1,701,720
Bookstore Fund #26 Personnel Services Materials & Services Total Appropriation Unappropriated Amounts Fund Total Food Service Fund #3 Personnel Services Materials & Services Fund Total RESERVE FUNDS Reserve for Program Develop Materials & Services Fund Total Reserve for Rainy Day Unappropriated Amounts Fund Total Reserve for Equipment	\$ 250 \$ ment #300 \$ #301 \$	438,026 533,390 116,658 650,048 38,655 15,420 54,075 572 572 1,701,720 1,701,720

	Reserve for Furniture #30	3	
Materials & Services			29,235
Capital Outlay			
Fund Total		\$	29,235
Materials & Services	Reserve for Technology #3	04	_
Capital Outlay			21,830
Fund Total		\$	21,830
	Reserve for Building #305	5	
Materials & Services			1,625
Fund Total		\$	1,625
Reserve for	Staff Development - Instruct	ional Fund	#306
Materials & Services			12,240
Fund Total		\$	12,240
	serve for Snow Removal Fun	d #307	
Materials & Services			2,332
Fund Total		\$	2,332
Reserv	e for Building Maintenance	Fund #308	
Materials & Services Capital Outlay			40,071
Fund Total		\$	40,071
Re	eserve for PERS Liability Fund	l #310	
Personnel Services			1,339,552
Transfers Out			
Fund Total		\$	1,339,552
	DEBT SERVICE FUND		
	Debt Service Fund #400		
Debt Service			720,001
Fund Total		\$	720,001
	CAPITAL PROJECTS FUND	s	
	Capital Projects Fund #50	0	
Materials & Services			220,000
Capital Outlay Fund Total		\$	220,000
Tuliu Total		٠	220,000
Apprer	nticeship, Industrial Trade Ce	nter - #503	
Personnel Services			203,801
Materials & Services			5,700,000
Capital Outlay Fund Total		\$	5,903,801
and rotal		ų.	2,203,001

TOTAL APPROPRIATIONS ALL FUNDS:

Personnel Services	17,465,054
Materials & Supplies	27,593,377
Capital Outlay	661,244
Debt Service	720,001
Transfers Out	2,992,287
Contingencies	1,060,955
Total Appropriations All Funds	50,492,919
Unappropriated Amounts	4,910,315
Total Adopted Budget	\$ 55,403,234

RESOLUTION IMPOSING AND CATEGORIZING TAXES KLAMATH COMMUNITY COLLEGE DISTRICT

BE IT RESOLVED, that the Board of Education of the Klamath Community College District hereby imposes the taxes provided for in the adopted budget at the rate of \$ 0.4117 per \$1,000 of assessed value for operations and that these taxes are hereby imposed and categorized for tax year 2020-21 upon the assessed value of all taxable property within the district as follows:

General Fund

Education \$0.4117/\$1,000

6-4-20 Date

The above resolution statements were approved and declared adopted on this 26th day of May 2020.

Dave Jensen, Champerson

Dr. Roberto Gutierrez, President

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

FORM ED-50 **2019-2020**

To assessor of <u>Klam</u>	ath Coun	ty			
 File no later than JULY 15. Be sure to read instructions in the current Notice of Property Tax Forms and Instruction booklet. 				Check here if this is an amended form.	
The Klamath Community College District has the re	esponsibility and authority to p	lace the following	g property tax, fe	e, charge or assessment	
on the tax roll of County. The property tax, fee, charge or assessment is categorized as stated by this form.					
County Name 7390 South Sixth Street	Klamath Falls	OR	97603	July 15, 2020	
Mailing Address of District	City	State	Zip	Date Submitted	
Tricia M. Fiscus V.P. of Adm Contact Person Titl	ninistrative Svcs, CFO	541-88 Daytime	2-3521 Telephone	fiscus@klamathcc.edu Contact Person E-mail	
CERTIFICATION - You must check one box. The tax rate of levy amounts certified in Part The tax rate of levy amounts certified in Part					
PART I: TOTAL PROPERTY TAX LEVY			Subject to ucation Limits or- Dollar Amou	int _	
 Rate per \$1,000 or dollar amount levied (within Local option operating tax		1 2 3	0.4117	Excluded from Measure 5 Limits Amount of Levy	
4a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001 4a.					
4b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001 4b.					
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b) 4c.					
PART II: RATE LIMIT CERTIFICATION					
5. Permanent rate limit in dollars and cents per \$1,000				5 0.4117	
6. Election date when your new district received voter approval for your permanent rate limit 6					
7. Estimated permanent rate limit for newly merged/consolidated district					
PART III: SCHEDULE OF LOCAL OPTION TAXES - Enter all local option taxes on this schedule. If there are more than three taxes, attach a sheet showing the information for each.					
Purpose	Date voters approved	First tax year	Final tax year	Tax amount - or - rate	
(operating, capital project, or mixed)	local option ballot measure	levied	to be levied	authorized per year by voters	

150-504-075-6 (Rev. 10-01-19)

(see the back for worksheet for lines 4a, 4b, and 4c)

File with your assessor no later than JULY 15, unless granted an extension in writing.

Executive Order 20-16

Oregon.gov

Office of the Governor State of Oregon

EXECUTIVE ORDER 20-16

KEEP GOVERNMENT WORKING: ORDERING NECESSARY MEASURES TO ENSURE SAFE PUBLIC MEETINGS AND CONTINUED OPERATIONS BY LOCAL GOVERNMENTS DURING CORONAVIRUS (COVID-19) OUTBREAK

On February 28, 2020, I appointed the State of Oregon's Coronavirus Response Team.

On February 29, 2020, the Department of Human Services issued strict guidelines, restricting visitation at congregated care facilities, including nursing homes.

On March 2, 2020, the State of Oregon Emergency Coordination Center was activated.

On March 8, 2020, I declared an emergency under ORS 401.165 et seq. due to the public health threat posed by the novel infectious coronavirus (COVID-19).

On March 12,2020, I prohibited gatherings of 250 or more people, and announced a statewide closure of Oregon K-12 schools from March 16, 2020, through March 31, 2020.

On March 13, 2020, the President of the United States declared the COVID-19 outbreak a national emergency.

On March 17, 2020, I prohibited gatherings of 25 or more people, banned on-site consumption of food and drink at food establishments statewide, and extended school closures until April 28, 2020. I also encouraged all businesses not subject to the prohibitions to implement social distancing protocols.

On March 18, 2020, I suspended in-person instructional activities at higher education institutions through April 28, 2020.

On March 22, 2020, I imposed a temporary moratorium on residential evictions for nonpayment, prohibiting law enforcement from serving, delivering, or acting on any notice, order or writ of termination of tenancy, relating to residential evictions for nonpayment.

On March 23, 2020, I ordered Oregonians to "Stay Home, Save Lives," directing individuals to stay home to the greatest extent possible, ordering the closure of specified retail businesses, requiring social distancing measures for other public and private facilities, and imposing requirements for outdoor areas and licensed childcare facilities.

On April 1, 2020, I imposed a temporary moratorium on the termination of residential and nonresidential rental agreements and evictions for nonpayment, to ensure that individuals can stay

at home to the greatest extent possible, and to ensure the provision of necessary goods and services during this emergency.

On April 8, 2020, I announced that school closures and the suspension of in-person instructional activities at higher education institutions would be extended through the end of the current academic term and school year.

COVID-19 may cause respiratory disease leading to serious illness or death. The World Health Organization considers COVID-19 to be a global pandemic. COVID-19 spreads person-to-person through coughing, sneezing, and close personal contact, including touching a surface with the virus on it and then touching your mouth, nose, or eyes.

State and local public health officials advise that the virus is circulating in the community and expect the number of cases to increase. The United States Centers for Disease Control and Prevention (CDC) reports that COVID-19 is most contagious when the individual is most symptomatic, but may also spread before symptoms appear. CDC recommends measures to limit spread of the disease in the community, including limitations on events and gatherings.

The number of COVID-19 cases continues to rise in Oregon. On March 8, 2020, at the time I declared an emergency, there were 14 presumptive or confirmed cases in Oregon. As of today, there are at least 1,663 confirmed cases and 58 deaths.

In a short time, COVID-19 has spread rapidly. To slow the spread of COVID-19 in Oregon, and to protect the health and lives of Oregonians, particularly those at highest risk, I find that immediate implementation of additional measures is necessary to protect the health, safety, and the financial stability of all Oregonians.

During this emergency, state and local governments must continue to operate, provide essential services, and make decisions in a public and transparent manner. Governments must do so safely, consistent with my emergency directives. Public participation is essential to the functioning of our state and local governments, but in-person attendance at public meetings presents a risk to the public health and safety of Oregonians, unless appropriate measures are taken. Thus, during this emergency, public meetings should be held via telephone, video, electronic or other virtual means, whenever possible, to keep Oregonians safe, and to mitigate the spread of COVID-19. Likewise, local governments need to be able to hold budget meetings in a way that comports with my stay-athome directives, so they can complete their upcoming budget processes and ensure continued delivery of essential government services.

NOW THEREFORE, IT IS HEREBY DIRECTED AND ORDERED THAT:

Pursuant to ORS 433.441, ORS 401.168, ORS 401.175, ORS 401.188, and ORS 401.192, I am issuing the following directives, which authorize state and local governments to take necessary measures to ensure continued operations, public participation in decision-making, and the provision of essential government services in a safe manner during the COVID-19 outbreak:

- 1. <u>Definition</u>. "COVID-19 emergency period" means the period during which the COVID-19 state of emergency declared by Executive Order 20-03 is in effect, including any extensions of that state of emergency.
- 2. Public Meetings. During the COVID-19 emergency period:
- a. The governing body of a public body (as defined by ORS 192.610(3) and (4)) shall hold public meetings and hearings by telephone, video, or through some other electronic or virtual

means, whenever possible. For all public meetings and hearings held by telephone, video, or through other electronic or virtual means, the public body shall make available a method by which the public can listen to or virtually attend the public meeting or hearing at the time it occurs, and the public body does not have to provide a physical space for the public to attend the meeting or hearing. This paragraph does not apply to executive sessions, as defined by ORS 192.610(2).

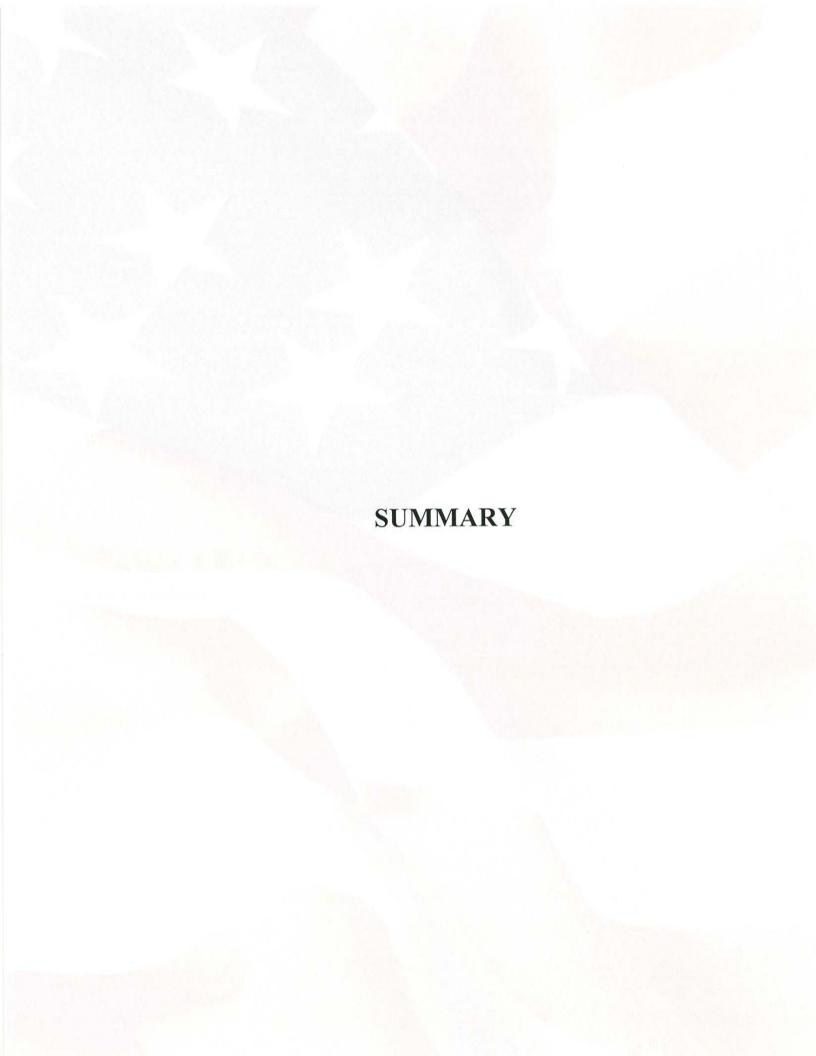
- b. When public meetings or hearings of a governing body of a public body cannot be held by telephone, video, or through some other electronic or virtual means pursuant to paragraph 2(a) of this Executive Order, persons attending those meetings must maintain appropriate social distancing (six feet or more between individuals), to the maximum extent possible.
- c. Any requirements by law or policy that testimony during a public meeting or hearing be taken in person do not apply if the public body provides an opportunity for submission of testimony by telephone, video, or through some other electronic or virtual means, or provides a means of submitting written testimony, including by email or other electronic methods, that the public body may consider in a timely manner. This paragraph does not apply to contested case hearings held pursuant to ORS chapter 183.
- d. Unless otherwise required by law, a quorum of the governing body of a public body and the number of its members required for an affirmative act consists of a majority of its members, excluding those unable to attend because of illness due to COVID-19.
- 3. <u>Local Budget Meetings.</u> During the COVID-19 emergency period:
- a. Any requirement under ORS 294.305 to 294.565, or ORS 294.900 to 294.930, to provide members of the public or taxpayers an opportunity to ask questions and comment, or to appear before or meet with, or to attend a hearing of, either a budget committee established under ORS 294.414 or ORS 294.905, or the governing body of a municipal corporation as defined by ORS 294.311) or council of local governments (as defined by ORS 294.900), may be satisfied by providing a method of appearing or meeting by telephone, video, or other electronic methods and by also providing a means of submitting written communications, including email or other electronic methods, that the committee or governing body may consider in a timely manner.
- b. Publication of any notice, summary, or other document required under ORS 294.305 to 294.565, or ORS 294.900 to 294.930, may be satisfied by posting the notice, summary, or other document in a prominent manner on the internet.
- c. If the public health threat underlying the COVID-19 state of emergency, or compliance with an Executive Order issued pursuant to ORS 401.165 to 401.236 in connection with that emergency, causes a municipal corporation to fail to comply with ORS 294.305 to 294.565 or ORS 294.900 to 294.930, then, notwithstanding ORS 294.338(1) or any other law, the municipal corporation may make reasonable expenditures for the continued operation of the municipal corporation within its existing or most recently adopted budget, provided it cures any failure to comply with ORS 294.305 to 294.565 or ORS 294.900 to 294.930 as soon as reasonably practicable.
- d. Any requirement of the tax supervising and conservation commission to conduct a hearing under ORS 294.640 or 294.655 may be satisfied by providing a method of appearing or meeting by telephone, video, or other electronic methods, and by also providing a means of submitting written communications, including email or other electronic methods, that the commission may consider in a timely manner before making any objection, recommendation, certification, or order regarding a municipal corporation's proposed budget, special tax levy, or bond issue.

e. The certification requirements specified in ORS 221.770(1)(b) and (c) may be satisfied by holding a hearing and allowing written comment in accordance with paragraph 3(a) of this Executive Order, and by making certification to the Oregon Department of Administrative Services as soon as reasonably practicable upon adoption of the budget.

This Executive Order is issued under the authority conferred to the Governor by ORS 401.165 to 401.236. Pursuant to ORS 401.192(1), the directives set forth in this Executive Order shall have the full force and effect of law, and any existing laws, ordinances, rules and orders shall be inoperative to the extent they are inconsistent with this exercise of the Governor's emergency powers.

This Executive Order is effective immediately, and remains in effect until terminated by the Governor.

Done at Salem, Oregon, this 15th day of April, 2020.				
Kate Brown GOVERNOR				
ATTEST:				
Bev Clarno SECRETARY OF STATE				

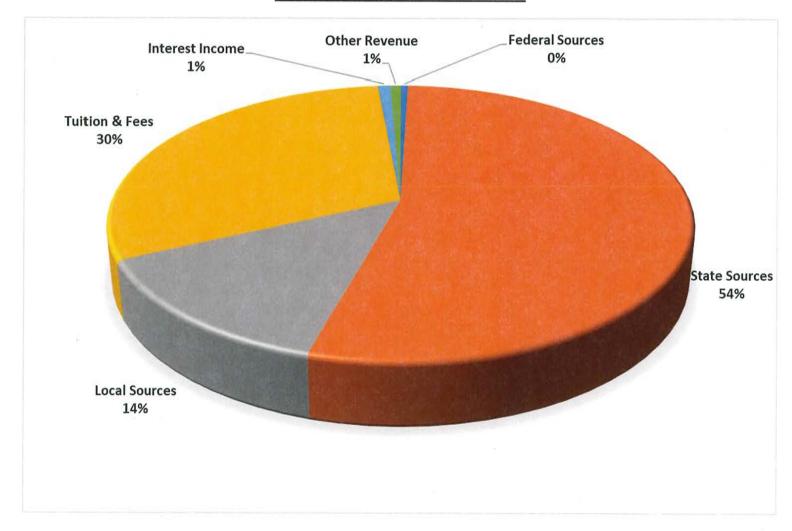


Fiscal Year 2020-2021

001 - GENERAL FUND

Actual 2017-	Actual 2018-	Budget 2019-	Number	Account Description	Proposed Amount	Approved Amount	Adopted Amount
101,037	108,616	82,851		Federal Sources	82,851	82,851	82,851
7,466,658	8,172,318	9,604,734		State Sources	9,970,305	9,970,305	9,970,305
2,442,248	2,376,999	2,539,602		Local Sources	2,543,650	2,543,650	2,543,650
5,106,921	5,034,186	5,112,751		Tuition & Fees	5,638,368		5,638,368
87,683	97,825	88,050		Interest Income	150,050	150,050	150,050
69,199	80,035	127,000		Other Revenue	129,000	129,000	129,000
153,472	255,882	307,011		Transfers In	312,442	312,442	312,442
4,009,545	4,618,025	4,383,385		Carry Forward	5,345,362	5,345,362	5,345,362
19,436,763	20,743,887	22,245,384		Total Resources	24,172,028	24,172,028	24,172,028

General Fund Revenue Sources



General Fund - EXPENDITURES BY ACTIVITY

(Includes Inactives)

Actual 2017-18	Actual 2018-19	Budget 2019-20	Number	Account Description	Proposed Amount	Approved Amount	Adopted Amount
503,698	537,868	545,845	1101	Communication	611,288	611,288	611,288
125,830	156,492	223,569	1102	Education	193,138	193,138	193,138
41,231	66,599	48,145	1103	Health & Physical Ed.	65,244	65,244	65,244
497,683	531,041	561,799	1104	Science	562,739	562,739	562,739
339,116	322,527	390,744	1105	Mathematics	413,161	413,161	413,161
101,428	95,011	99,239	1151	Arts & Letters	102,173	102,173	102,173
301,862	284,131	316,208	1152	Social Sciences	340,479	340,479	340,479
123,872	117,270	134,967	1153	Agricultural Science	131,757	131,757	131,757
169,656	178,417	180,178	1202	Developmental Ed Mathematics	187,564	187,564	187,564
147,046	129,085	158,955	1203	Developmental Ed Language Arts	168,841	168,841	168,841
579,001	718,832	856,744	1205	GED / ESL	995,481	995,481	995,481
148,225	161,972	158,762	1301	Business Mgmt.	165,695	165,695	165,695
293,473	293,374	356,166	1302	Emergency Response Op.	354,620	354,620	354,620
70,215	91,745	83,215	1303	Advanced Mfg. Eng.	101,409	101,409	101,409
421,199	476,898	543,816	1304	Nursing	588,847	588,847	588,847
27,282	95,619	104,312	1305	Automotive	106,987	106,987	106,987
58,710	75,556	48,100	1306	Apprenticeship Related Training	50,011	50,011	50,011
148,983	191,144	196,729	1308	Culinary Arts	110,877	110,877	110,877
76,272	83,508	137,783	1309	Gen. Ed. Computer Skills	157,637	157,637	157,637
98,290	146,261	149,226	1317	Aviation	204,275	204,275	204,275
109,782	120,194	116,044	1351	Health Information Management	137,458	137,458	137,458
209,876	153,615	147,623	1352	Diesel	144,189	144,189	144,189
49,021	68,409	59,615	1353	CDL	0	0	0
123,270	140,083	125,436	1354	Welding	143,159	143,159	143,159
105,372	120,967	134,809	1355	Accounting	147,300	147,300	147,300
115,176	81,984	72,363	1356	Digital Media and Design	74,684	74,684	74,684
112,556	115,332	134,077	1357	Business Technology	140,605	140,605	140,605
115,742	130,557	231,630	1358	Computer Engineering Tech.	224,348	224,348	224,348
275,116	285,279	305,369	1401	Community Ed Reimb.	359,439	359,439	359,439
57,139	102,683	125,739	1402	Contract Ed - Reimb.	145,816	145,816	145,816
40,545	25,128	31,583	1403	Community Ed -Non- Reimb.	37,510	37,510	37,510
5,586,666	6,097,581	6,778,790		Total Instruction	7,166,729	7,166,729	7,166,729
9,281	10,094	18,656	2001	Staff Development - Instructional	19,929	19,929	19,929
371,408	432,140	472,454	2002	Learning Resources Center	504,255	504,255	504,255
734,189	558,825	605,421	2003	Academic Administration	664,710	664,710	664,710
209,456	373,833	382,947	2004	Teaching & Learning Center	390,091	390,091	390,091
55,833	50,204	121,613	2007	Testing Center	116,818	116,818	116,818
0	344	123,392	2010	CTE Administration	131,370	131,370	131,370
0	0	37,136	2011	General Education Administration	62,421	62,421	62,421
1,380,167	1,425,439	1,761,619		Total Academic Support	1,889,595	1,889,595	1,889,595

General Fund - EXPENDITURES BY ACTIVITY

(Includes Inactives)

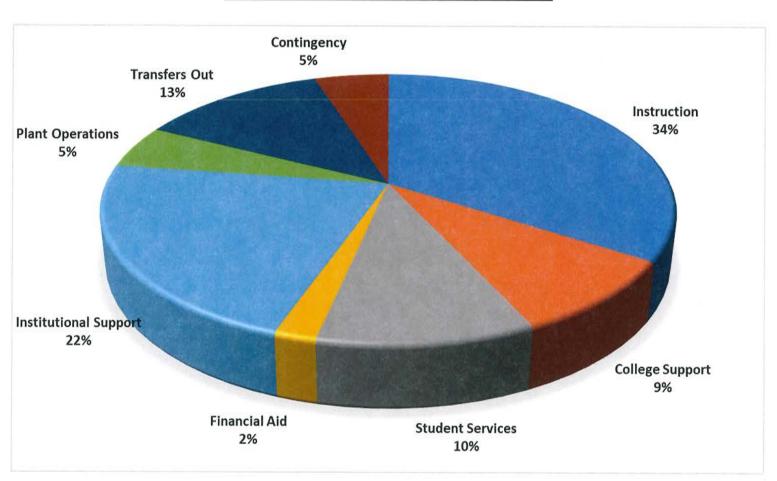
Actual 2017-18	Actual 2018-19	Budget 2019-20	Number	Account Description	Proposed Amount	Approved Amount	Adopted Amount
180,974	225,306	394,068	3001	Management of Student Services	475,573	475,573	475,573
262,116	251,383	336,758	3002	Advising	263,976	263,976	263,976
1,293	6,977	20,505	3003	Disabled Student Services	26,298	26,298	26,298
98,536	103,659	127,716	3004	Outreach	112,008	112,008	112,008
397,882	302,093	182,397	3005	External Programs	295,580	295,580	295,580
65,530	152,989	186,583	3006	Registrar	186,467	186,467	186,467
154,006	163,034	192,723	3007	Veterans Affairs	190,826	190,826	190,826
124,416	129,876	139,488	3008	Title IX	36,750	36,750	36,750
6,513	1,850	10,000	3010	Student Assessment	0	0	0
9,769	29,120	104,086	3020	Student Life	107,118	107,118	107,118
94,820	71,997	83,719	3021	First Year Experience	59,262	59,262	59,262
263,336	351,574	274,037	3050	Marketing	463,538	463,538	463,538
1,659,190	1,789,857	2,052,080		Total Student Services	2,217,395	2,217,395	2,217,395
273,281	294,278	345,506	4001	Financial Aid - General Fund	422,799	422,799	422,799
20,294	15,596	11,102	4010	Student Stipends	0	0	0
293,575	309,875	356,608		Total Financial Aid	422,799	422,799	422,799
554,630	557,232	610,234	5001	Business Office	640,596	640,596	640,596
259,916	347,569	243,332	5002	Administrative Services	260,149	260,149	260,149
293,469	342,187	308,395	5005	Human Resources	303,982	303,982	303,982
94,479	107,223	110,691	5006	Lake County - Out of District	137,988	137,988	137,988
553,256	462,007	683,000	5009	District	784,251	784,251	784,251
1,046,674	1,010,553	1,208,830	5010	Information Services	1,227,327	1,227,327	1,227,327
159,279	142,558	233,871	5011	Grant Management	232,618	232,618	232,618
140,636	158,739	212,726	5020	Institutional Research /	91,243	91,243	91,243
117,666	75,181	106,673	5031	Communications	111,146	111,146	111,146
143,529	105,017	125,097	5040	Security	120,742	120,742	120,742
487,063	522,664	567,238	5050	President's Office	556,155	556,155	556,155
74,817	83,251	85,500	5051	Governing Board	85,500	85,500	85,500
50,005	24,711	68,161	5052	Foundation Support	26,500	26,500	26,500
67,183	72,443	88,091	5053	Public Information	0	0	0
4,042,603	4,011,335	4,651,839		Total Institutional Support	4,578,198	4,578,198	4,578,198
926,363	1,021,336	1,176,077	6001	Plant Operations	1,083,575	1,083,575	1,083,575
926,363	1,021,336	1,176,077		Total Operations & Maintenance	1,083,575	1,083,575	1,083,575

General Fund - EXPENDITURES BY ACTIVITY

(Includes Inactives)

	Actual 2017-18	Actual 2018-19	Budget 2019-20	Number	Account Description	Proposed Amount	Approved Amount	Adopted Amount
	930,175	973,650	1,045,902	9001	Transfers	2,660,845	2,660,845	2,660,845
	930,175	973,650	1,045,902		Total Transfers Out	2,660,845	2,660,845	2,660,845
	0	0	1,060,955	9701	Contingency	1,060,955	1,060,955	1,060,955
	0	0	1,060,955		Total Contingency	1,060,955	1,060,955	1,060,955
4	,618,025	5,114,816	0	00198	Fund Balance	0	0	0
4	,618,025	5,114,816	0		Total Fund Balance	0	0	0
	0	0	3,361,528	00199	Unappropriated Balance	3,091,937	3,091,937	3,091,937
	0	0	3,361,528		Total Unappropriated Balance	3,091,937	3,091,937	3,091,937
19	,436,763	20,743,887	22,245,398		Total Expenditures	24,172,028	24,172,028	24,172,028

General Fund – Expenditures by Activity



Fiscal Year 2020-2021

Actual 2017-18	Actual 2018-19	Budget 2019-20		Category	Proposed Amount	Approved Amount	Adopted Amount
				Personal Services			
506,779	537,723	545,845	1101	Communication	611,288	611,288	611,288
90,141	131,502	223,569	1102	Education	193,138	193,138	193,138
40,781	65,183	48,145	1103	Health & Physical Ed.	65,244	65,244	65,244
481,326	496,973	556,299	1104	Science	562,739	562,739	562,739
337,707	321,553	390,744	1105	Mathematics	413,161	413,161	413,161
101,132	94,284	99,239	1151	Arts & Letters	102,173	102,173	102,173
300,149	282,408	316,208	1152	Social Sciences	340,479	340,479	340,479
119,159	114,477	134,967	1153	Agricultural Science	131,757	131,757	131,757
168,745	178,327	180,178	1202	Developmental Ed Mathematics	187,564	187,564	187,564
146,730	128,223	158,955	1203	Developmental Ed Language Arts	168,841	168,841	168,841
1,812	306,598	420,712	1205	GED / ESL	582,204	582,204	582,204
146,548	160,261	158,762	1301	Business Mgmt.	165,695	165,695	165,695
267,930	266,929	336,166	1302	Emergency Response Op.	354,620	354,620	354,620
63,858	81,937	83,215	1303	Advanced Mfg. Eng.	101,409	101,409	101,409
413,880	454,595	543,816	1304	Nursing	588,847	588,847	588,847
19,007	81,170	104,312	1305	Automotive	106,987	106,987	106,987
54,349	69,328	48,100	1306	Apprenticeship Related Training	50,011	50,011	50,011
143,896	172,574	196,729	1308	Culinary Arts	100,777	100,777	100,777
75,825	82,492	137,783	1309	Gen. Ed. Computer Skills	157,637	157,637	157,637
97,421	143,987	149,226	1317	Aviation	204,275	204,275	204,275
105,411	114,491	116,044	1351	Health Information Management	137,458	137,458	137,458
194,315	143,926	147,623	1352	Diesel	144,189	144,189	144,189
47,894	65,045	59,615	1353	CDL	0	0	0
121,464	130,433	125,436	1354	Welding	143,159	143,159	143,159
105,219	118,781	134,809	1355	Accounting	147,300	147,300	147,300
113,674	78,847	72,363	1356	Digital Media and Design	74,684	74,684	74,684
111,378	113,910	134,077	1357	Business Technology	140,605	140,605	140,605
112,804	127,937	231,630	1358	Computer Engineering Tech.	224,348	224,348	224,348
195,531	210,429	236,569	1401	Community Ed Reimb.	234,139	234,139	234,139
22,111	34,583	72,863	1402	Contract Ed - Reimb.	83,266	83,266	83,266
27,121	18,056	13,783	1403	Community Ed -Non- Reimb.	19,910	19,910	19,910
7,023	4,752	16,156	2001	Staff Development - Instructional	17,429	17,429	17,429
303,995	352,247	379,404	2002	Learning Resources Center	397,792	397,792	397,792
701,988	517,794	571,721	2003	Academic Administration	628,010	628,010	628,010

Fiscal Year 2020-2021

Actual 2017-18	Actual 2018-19	Budget 2019-20		Category	Proposed Amount	Approved Amount	Adopted Amount
				Personal Services			
157,514	336,338	355,243	2004	Teaching & Learning Center	360,937	360,937	360,937
55,623	49,969	111,213	2007	Testing Center	105,718	105,718	105,718
162,919	185,148	342,768	3001	Management of Student Services	421,573	421,573	421,573
246,885	237,574	319,958	3002	Advising	247,176	247,176	247,176
71	711	10,865	3003	Disabled Student Services	16,298	16,298	16,298
80,813	84,305	104,896	3004	Outreach	88,688	88,688	88,688
384,404	292,492	174,012	3005	External Programs	285,580	285,580	285,580
58,758	144,980	173,183	3006	Registrar	171,047	171,047	171,047
148,559	156,091	185,153	3007	Veterans Affairs	183,256	183,256	183,256
99,645	102,941	107,963	3008	Title IX	0	. 0	0
0	18,662	83,061	3020	Student Life	87,568	87,568	87,568
84,870	58,449	75,194	3021	First Year Experience	42,862	42,862	42,862
72,264	135,701	84,033	3050	Marketing	248,534	248,534	248,534
239,935	263,993	308,581	4001	Financial Aid - General Fund	383,374	383,374	383,374
20,294	15,596	11,102	4010	Student Stipends	0	0	0
527,171	514,669	572,234	5001	Business Office	568,446	568,446	568,446
230,524	332,381	235,432	5002	Administrative Services	247,449	247,449	247,449
243,979	291,716	245,345	5005	Human Resources	245,332	245,332	245,332
85,534	98,200	97,266	5006	Lake County - Out of District	124,163	124,163	124,163
24,510	2,001	30,000	5009	District	30,000	30,000	30,000
705,138	735,932	833,321	5010	Information Services	796,241	796,241	796,241
149,427	133,496	180,001	5011	Grant Management	180,598	180,598	180,598
127,315	155,262	195,726	5020	Institutional Research / Assessment / Resource Development	74,243	74,243	74,243
92,485	33,433	11,527	5040	Security	12,722	12,722	12,722
447,817	463,787	528,488	5050	President's Office	517,405	517,405	517,405
30,617	0	25,161	5052	Foundation Support	0	0	0
67,183	72,443	88,091	5053	Public Information	O	0	0
577,279	601,638	697,027	6001	Plant Operations	674,525	674,525	674,525
10,868,636	11,719,661	13,331,907	To	otal Personal Services	13,694,869	13,694,869	13,694,869

Fiscal Year 2020-2021

Actual 2017-18	Actual 2018-19	Budget 2019-20		Category	Proposed Amount	Approved Amount	Adopted Amount
			\mathbf{M}	aterials and Services			
-3,081	144	0	1101	Communication	0 `	0	0
35,689	24,990	O	1102	Education	O	0	0
450	1,416	O	1103	Health & Physical Ed.	0	0	0
15,876	23,781	O	1104	Science	0	0	0
1,409	974	O	1105	Mathematics	0	0	0
296	727	O	1151	Arts & Letters	0	0	0
1,714	1,723	O	1152	Social Sciences	O	O	0
4,713	2,793	O	1153	Agricultural Science	O	0	0
910	90	0	1202	Developmental Ed Mathematics	0	0	0
316	862	0	1203	Developmental Ed Language Arts	0	0	0
577,188	408,412	434,532	1205	GED / ESL	411,777	411,777	411,777
1,677	1,711	O	1301	Business Mgmt.	0	0	0
25,543	26,446	O	1302	Emergency Response Op.	0	0	0
6,357	9,808	O	1303	Advanced Mfg. Eng.	O	0	0
7,319	22,303	0	1304	Nursing	O	0	0
8,275	14,450	0	1305	Automotive	O	0	0
4,361	1,168	O	1306	Apprenticeship Related Training	0	0	0
5,087	18,569	0	1308	Culinary Arts	10,100	10,100	10,100
447	1,016	0	1309	Gen. Ed. Computer Skills	0	0	0
869	2,274	0	1317	Aviation	0	0	0
4,371	5,703	0	1351	Health Information Management	0	0	0
15,561	9,689	0	1352	Diesel	0	0	0
1,127	3,364	. 0	1353	CDL	0	0	0
1,806	9,651	0	1354	Welding	0	0	0
153	2,186	0	1355	Accounting	O	0	0
1,502	3,136	0	1356	Digital Media and Design	O	0	0
1,178	1,423	0	1357	Business Technology	O	0	0
2,938	2,620	0	1358	Computer Engineering Tech.	O	0	0
79,585	74,850	68,800	1401	Community Ed Reimb.	125,300	125,300	125,300
35,028	68,101	52,876	1402	Contract Ed - Reimb.	62,550	62,550	62,550
13,425	7,072	17,800	1403	Community Ed -Non- Reimb.	17,600	17,600	17,600
2,258	5,342	2,500	2001	Staff Development - Instructional	2,500	2,500	2,500
67,413	79,893	90,550	2002	Learning Resources Center	103,963	103,963	103,963
27,961	41,031	30,500	2003	Academic Administration	33,500	33,500	33,500

Fiscal Year 2020-2021

Actual 2017-18	Actual 2018-19	Budget 2019-20		Category	Proposed Amount	Approved Amount	Adopted Amount
			\mathbf{M}	aterials and Services			
51,942	37,495	26,704	2004	Teaching & Learning Center	28,154	28,154	28,154
210	235	400	2007	Testing Center	1,100	1,100	1,100
0	344	122,892	2010	CTE Administration	130,870	130,870	130,870
0	0	37,136	2011	General Education Administration	62,421	62,421	62,421
18,055	40,158	48,800	3001	Management of Student Services	54,000	54,000	54,000
5,553	11,365	15,800	3002	Advising	15,800	15,800	15,800
1,222	6,266	9,640	3003	Disabled Student Services	10,000	10,000	10,000
17,723	19,354	22,820	3004	Outreach	23,320	23,320	23,320
13,477	9,601	5,885	3005	External Programs	7,500	7,500	7,500
6,771	8,008	13,400	3006	Registrar	15,420	15,420	15,420
5,447	6,943	7,570	3007	Veterans Affairs	7,570	7,570	7,570
24,771	26,935	31,525	3008	Title IX	36,750	36,750	36,750
6,513	1,850	10,000	3010	Student Assessment	0	0	O
9,769	10,458	21,025	3020	Student Life	19,550	19,550	19,550
9,950	13,548	8,525	3021	First Year Experience	16,400	16,400	16,400
191,072	215,872	190,004	3050	Marketing	215,004	215,004	215,004
30,427	30,285	36,675	4001	Financial Aid - General Fund	39,425	39,425	39,425
27,459	42,562	38,000	5001	Business Office	72,150	72,150	72,150
29,392	15,188	7,900	5002	Administrative Services	12,700	12,700	12,700
49,490	50,471	62,550	5005	Human Resources	58,150	58,150	58,150
8,945	9,023	13,425	5006	Lake County - Out of District	13,825	13,825	13,825
528,746	460,006	653,000	5009	District	754,251	754,251	754,251
149,487	166,446	227,299	5010	Information Services	301,306	301,306	301,306
9,851	9,062	53,870	5011	Grant Management	52,020	52,020	52,020
13,321	2,378	17,000	5020	Institutional Research / Assessment / Resource Development	17,000	17,000	17,000
114,917	68,034	96,800	5031	Communications	104,876	104,876	104,876
51,045	71,584	113,570	5040	Security	107,870	107,870	107,870
39,246	58,877	38,750	5050	President's Office	38,750	38,750	38,750
54,764	55,413	66,500	5051	Governing Board	66,500	66,500	66,500
17,644	24,711	43,000	5052	Foundation Support	26,500	26,500	26,500
349,084	413,037	409,050	6001	Plant Operations	409,050	409,050	409,050
2,786,013	2,763,227	3,147,073	To	tal Materials and Services	3,485,522	3,485,522	3,485,522

Fiscal Year 2020-2021

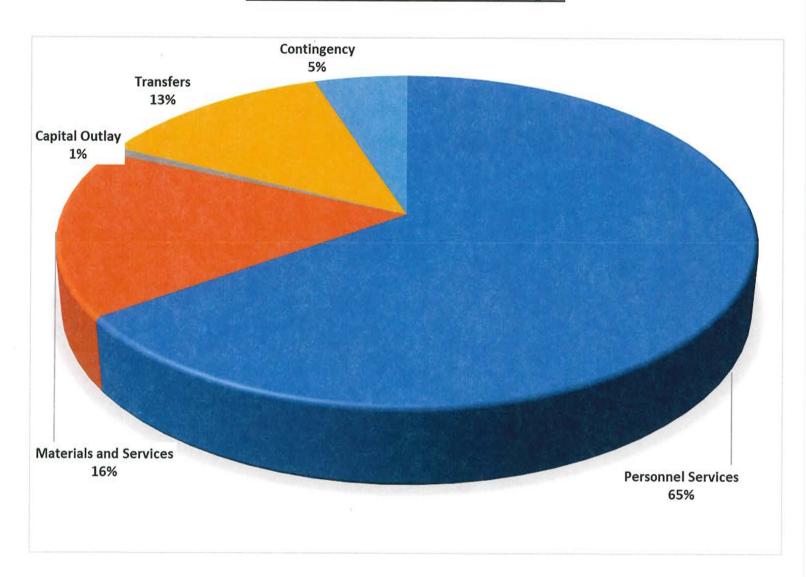
Actual 2017-18	Actual 2018-19	Budget 2019-20		Category	Proposed Amount	Approved Amount	Adopted Amount
				Capital Outlay			
481	10,288	5,500	1104	Science	0	0	O
0	3,822	1,500	1205	GED / ESL	1,500	1,500	1,500
0	0	20,000	1302	Emergency Response Op.	0	O	0
0	5,060	0	1306	Apprenticeship Related Training	0	0	0
0	0	2,500	2002	Learning Resources Center	2,500	2,500	2,500
4,240	O	3,200	2003	Academic Administration	3,200	3,200	3,200
0	0	1,000	2004	Teaching & Learning Center	1,000	1,000	1,000
0	0	10,000	2007	Testing Center	10,000	10,000	10,000
0	0	500	2010	CTE Administration	500	500	500
0	0	2,500	3001	Management of Student Services	0	0	0
9,679	2,444	1,000	3002	Advising	1,000	1,000	1,000
0	0	2,500	3005	External Programs	2,500	2,500	2,500
2,920	0	250	4001	Financial Aid - General Fund	0	0	0
0	0	500	5005	Human Resources	500	500	500
192,049	108,176	148,210	5010	Information Services	129,780	129,780	129,780
0	1,098	0	5020	Institutional Research / Assessment / Resource Development	0	0	0
2,749	7,147	9,873	5031	Communications	6,270	6,270	6,270
0	0	0	5040	Security	150	150	150
1,744	0	0	5052	Foundation Support	O	0	0
0	6,661	70,000	6001	Plant Operations	0	0	0
213,861	144,696	279,033	To	otal Capital Outlay	158,900	158,900	158,900
				Transfers			
20,053	27,838	19,000	5051	Transfers	19,000	19,000	19,000
930,175	973,650	1,045,902	9001	Transfers	2,660,845	2,660,845	2,660,845
950,228	1,001,488	1,064,902	To	otal Transfers	2,679,845	2,679,845	2,679,845
				Contingency			
0	0	1,060,955	9701	Contingency	1,060,955	1,060,955	1,060,955
0	0	1,060,955	To	tal Contingency	1,060,955	1,060,955	1,060,955
4,618,025	5,114,816	0	00198	Fund Balance Fund Balance	0	0	0
4,618,025	5,114,816	0	To	tal Fund Balance	0	0	0

Fiscal Year 2020-2021

GENERAL FUND - EXPENDITURES BY OBJECT (Includes Inactive)

Actual 2017-18	Actual 2018-19	Budget 2019-20	Category	Proposed Amount	Approved Amount	Adopted Amount
			Unappropriated Fund Balance			
0	0	3,361,528	00199 Unappropriated Balance	3,091,937	3,091,937	3,091,937
0	0	3,361,528	Total Unappropriated Fund	3,091,937	3,091,937	3,091,937
19,436,763	20,743,887	22,245,398	Grand Total	24,172,028	24,172,028	24,172,028

General Fund – Expenditures by Object



KLAMATH COMMUNITY COLLEGE DISTRICT Fiscal Year 2020-21 Summary by Use General Fund

Account	Instruction	Inst. Support	Student Services	College Support Services	Plant Operations	Plant Additions	Financial Aid/ Trans Out	Debt Service	Contingency	Total
PERSONAL SERVICES	4,104,496	847,907	1,228,945	1,607,836	423,467		172,755			8,385,406
BENEFIT EXPENSES	2,433,408	561,979	799,741	1,057,093	251,058		115,270			5,218,549
MATERIALS & SERVICES	627,327	362,508	460,379	1,609,647	409,050		32,525			3,501,436
FINANCIAL AID				70,000			5,000			75,000
CAPITAL EXPENDITURES	1,500	17,200	3,500	136,700	0		0			158,900
CONTINGENCY EXPENSE									1,060,955	1,060,955
TRANSFERS OUT							2,679,845 *			2,679,845
DEBT SERVICE										0
	7,166,731	1,789,594	2,492,565	4,481,276	1,083,575	0	3,005,395	0	1,060,955	21,080,091

\$720,000 of Transfers Out is to the Debt Service Fund for Principal and Interest payments.

Fiscal Year 2020-2021

Special Revenue Funds Summary

050 - FINANCIAL AID

Actual	Actual	Budget		Proposed	Approved	Adopted
2017-18	2018-19	2019-20	Account Description	Amount	Amount	Amount
			Resources			
6,523,962	6,244,773	22,125,000	Federal Sources	13,110,000	13,110,000	13,110,000
838,450	772,120	950,000	State Sources	1,000,000	1,000,000	1,000,000
0	178,853	0	Local Sources	0	0	0
34,299	34,960	34,000	Transfers In	34,000	34,000	34,000
7,396,711	7,230,706	23,109,000	Total Resources	14,144,000	14,144,000	14,144,000
			Expenditures			
55,880	63,200	45,000	Personnel Services	0	0	0
7,340,435	7,163,196	23,044,000	Materials & Services	14,124,000	14,124,000	14,124,000
396	4,310	20,000	Transfers Out	20,000	20,000	20,000
7,396,711	7,230,706	23,109,000	Total Expenditures	14,144,000	14,144,000	14,144,000
0	0	0	Fund Balance	0	0	0
7,396,711	7,230,706	23,109,000		14,144,000	14,144,000	14,144,000
		(060 - TECHNOLOGY FEES	±ŷ.		
			Resources			
325,298	328,352	298,376	Tuition & Fees	349,58	349,580	349,586
8,839	19,061	0	Interest Income		0 (0
53,849	171,150	135,000	Carry Forward	97,30	04 97,304	97,304
387,986	518,563	433,376	Total Resources	446,89	90 446,890	446,890
			Expenditures			
21,971	45,350	65,220	Personnel Services	65,22	20 65,220	65,220
32,651	31,126	42,313	Materials & Services	61,49		0.00
162,214	173,289	325,843	Capital Outlay	320,18	(2000) 1	
216,836	249,764	433,376	Total Expenditures	446,89		5
171,150	268,798	0	Fund Balance		0 (0

Total Expenditures and Fund Balance

446,890

446,890

446,890

387,986

518,562

433,376

065 - STUDENT COURSE FEES

Actual	Actual	Budget		Proposed	Approved	Adopted
2017-18	2018-19	2019-20	Account Description	Amount	Amount	Amount
			Resources			
290,787	1,071,775	1,624,500	Tuition & Fees	2,385,500	2,385,500	2,385,500
1,467	5,245	0	Interest Income	0	0	0
21,813	117,673	191,553	Carry Forward	146,996	146,996	146,996
314,067	1,194,693	1,816,053	Total Resources	2,532,496	2,532,496	2,532,496
			Expenditures			
0	0	5,571	Personnel Services	1,117	1,117	1,117
196,394	914,288	1,760,482	Materials & Services	2,359,045	2,359,045	2,359,045
0	0	0	Capital Outlay	72,334	72,334	72,334
0	75,000	50,000	Transfers Out	100,000	100,000	100,000
196,394	989,288	1,816,053	Total Expenditures	2,532,496	2,532,496	2,532,496
117,673	205,406	0	Fund Balance	0	0	0
314,067	1,194,694	1,816,053	Total Expenditures and Fund Balance	2,532,496	2,532,496	2,532,496

			Resources			
345	1,288	15,000	Federal Sources	78,000	78,000	78,000
47,950	100,931	200,000	State Sources	120,000	120,000	120,000
41,786	37,914	95,000	Local Sources	76,347	76,347	76,347
90,082	140,134	310,000	Total Resources	274,347	274,347	274,347
			Expenditures			
43,719	73,116	208,268	Personnel Services	179,347	179,347	179,347
15,576	65,641	71,730	Materials & Services	25,000	25,000	25,000
0	0	20,000	Capital Outlay	60,000	60,000	60,000
641	1,377	10,000	Transfers Out	10,000	10,000	10,000
59,937	140,134	309,998	Total Expenditures	274,347	274,347	274,347
59,937	140,134	309,998	Total Expenditures	274,347	274,347	274,347

080 – PATHWAYS

			000 - IAIIIWAIS			
Actual	Actual	Budget		Proposed	Approved	Adopted
2017-18	2018-19	2019-20	Account Description	Amount	Amount	Amount
			Resources			
36,837	33,397	67,661	State Sources	25,997	25,997	25,997
36,837	33,397	67,661	Total Resources	25,997	25,997	25,997
			Expenditures			
7,449	23,124	45,458	Personnel Services	16,577	16,577	16,577
27,633	8,683	19,498	Materials & Services	8,037	8,037	8,037
1,754	1,590	2,705	Transfers Out	1,383	1,383	1,383
36,837	33,397	67,661	Total Expenditures	25,997	25,997	25,997
36,837	33,397	67,661		25,997	25,997	25,997
			081 - DHS SNAP 50/50			
			Resources			
123,803	118,281	135,235	State Sources	173,595	173,595	173,595
123,803	118,281	135,235	Total Resources	173,595	173,595	173,595
			Expenditures			
66,338	70,270	74,027	Personnel Services	88,344	88,344	88,344
37,004	21,612	30,000	Materials & Services	44,450	44,450	44,450
20,460	26,399	31,208	Transfers Out	40,801	40,801	40,801
123,803	118,281	135,235	Total Expenditures	173,595	173,595	173,595
123,803	118,281	135,235		173,595	173,595	173,595
			085 - TRIO GRANT			
			Resources			
209,053	258,193	254,243	Federal Sources	220,000	220,000	220,000
3,029	0	35,146	Transfers In	47,050	47,050	47,050
212,082	258,193	289,389	Total Resources	267,050	267,050	267,050
			Expenditures			
194,152	228,278	258,799	Personnel Services	242,883	242,883	242,883
2,220	11,000	10,250	Materials & Services	8,500	8,500	8,500
15,710	18,916	20,339	Transfers Out	15,667	15,667	15,667
212,082	258,193	289,388	Total Expenditures	267,050	267,050	267,050
212,082	258,193	289,388		267,050	267,050	267,050

095 - SMALL BUSINESS DEVELOPMENT CENTER

Actual	Actual	Budget			Approved	Adopted
2017-18	2018-19	2019-20	Account Description	Amount	Amount	Amount
			Resources			
56,903	49,000	33,000	Federal Sources	58,000	58,000	58,000
72,786	91,214	80,095	State Sources	64,277	64,277	64,277
18,362	44,791	120,000	Local Sources	175,000	175,000	175,000
85,710	102,443	108,350	Transfers In	2,456	2,456	2,456
31,050	43,230	56,500	Carry Forward	55,811	55,811	55,811
264,812	330,678	397,945	Total Resources	355,544	355,544	355,544
			Expenditures			
175,302	224,018	299,111	Personnel Services	295,279	295,279	295,279
46,279	50,451	98,834	Materials & Services	60,264	60,264	60,264
221,580	274,469	397,945	Total Expenditures	355,544	355,544	355,544
43,230	56,210	0	Fund Balance	0	. 0	0
0	0	0	Unappropriated Fund Balance	0	0	0
264,810	330,679	397,945	Total Expenditures and Fund Balance	355,544	355,544	355,544
			099 – WIOA			
			Resources			
461,933	602,402	678,057	Federal Sources	612,885	612,885	612,885
18,648	46,392	242,857	State Sources	0		0
480,581	648,794	920,914	Total Resources	612,885	612,885	612,885
			Expenditures			
272,009	431,254	562,834	Personnel Services	381,521	381,521	381,521
158,829	152,213	260,065	Materials & Services	174,394	950	174,394
1,025	942	3,750	Capital Outlay	0	A SECTION OF THE PROPERTY OF T	0
48,718	64,385	94,264	Transfers Out	56,970		56,970
480,581	648,794	920,913	Total Expenditures	612,885		612,885
480,581	648,794	920,913	Total Expenditures and Fund Balance	e 612,885	612,885	612,885

101 - TRIO Upward Bound

Actual	Actual	Budget		Proposed	Approved	Adopted
2017-18	2018-19	2019-20	Account Description	Amount	Amount	Amount
			Resources			
154,457	260,886	264,197	Federal Sources	269,481	269,481	269,481
0	0	33,138	Transfers In	75,307	75,307	75,307
154,457	260,886	297,335	Total Resources	344,788	344,788	344,788
154,457	200,880	271,555	Total Resources	344,700	544,766	344,700
			Expenditures			
95,740	186,374	205,596	Personnel Services	188,085	188,085	188,085
47,990	56,182	70,603	Materials & Services	132,421	132,421	132,421
10,727	18,330	21,136	Transfers Out	24,282	24,282	24,282
154,457	260,886	297,335	Total Expenditures	344,788	344,788	344,788
154,457	260,886	297,335		344,788	344,788	344,788
		103 - V	ETERANS RESOURCE GRANT	1		
0	45,337	61,660	State Sources	65,403	65,403	65,403
0	45,337	2.032 (1.0 1) 2.02 (1.01) 1.03 (1.02)		500 000 B 1000 000	5 TO 1 SECTION 1 TO 15 TO 1	
U	45,337	61,660	Total Resources	65,403	65,403	65,403
			Expenditures			
0	16,656	21,840	Personnel Services	23,903	23,903	23,903
0	28,681	39,820	Materials & Services	41,500	41,500	41,500
0	45,337	61,660	Total Expenditures	65,403	65,403	65,403
0	45,337	61,660		65,403	65,403	65,403
			105 - WELLNESS FUND			
			Resources			
0	3,514	28,589	Local Sources	29,951	29,951	29,951
0	10,000	0	Transfers In	10,000	10,000	10,000
0	13,514	28,589	Total Resources	39,951	39,951	39,951
			Expenditures			
0	0	9,329	Personnel Services	8,722	8,722	8,722
0	926	329	Materials & Services	1,278	1,278	1,278
0	3,139	22,476	Personnel Services	25,646	25,646	25,646
0	375	5,455	Materials & Services	4,305	4,305	4,305
	4,439	37,589	Total Expenditures	39,951	39,951	39,951
0	.,		The state of the s			

106 - HIGH SCHOOL EQUIVALENCY PROG. (HEP)

Actual	Actual	Budget		Proposed	Approved	Adopted
2017-18	2018-19	2019-20	Account Description	Amount	Amount	Amount
			Resources			
0	0	416,418	Federal Sources	398,436	398,436	398,436
0	0	416,418	Total Resources	398,436	398,436	398,436
			Expenditures			
0	0	321,389	Personnel Services	248,328	248,328	248,328
0	0	65,183	Materials & Services	121,769	121,769	121,769
0	0	29,846	Transfers Out	28,339	28,339	28,339
0	0	416,418	Total Expenditures	398,436	398,436	398,436
0	0	416,418	Total Expenditures and Fund Balance	398,436	398,436	398,436
	10	08 - STRENC	THENING INSTITUTIONS - TI	TLE III		
			Resources			
0	0	446,102	Federal Sources	353,052	353,052	353,052
0	0	446,102	Total Resources	353,052	353,052	353,052
			Expenditures			
0	0	206,165	Personnel Services	194,348	194,348	194,348
0	0	148,254	Materials & Services	130,704	130,704	130,704
0	0	91,683	Capital Outlay	28,000	28,000	28,000
0	0	446,102	Total Expenditures	353,052	353,052	353,052
0	0	446,102	Total Expenditures and Fund Balance	353,052	353,052	353,052
-			109 - DHS TANF JOBS			
			Resources			
0	0	0	State Sources	135,369	135,369	135,369
Ö	0	ő	Total Resources	135,369	135,369	135,369
			Expenditures			
0	0	0	Personnel Services	84,600	84,600	84,600
0	0	0	Materials & Services	35,769	35,769	35,769
0	0	0	Transfers Out	15,000	15,000	15,000
0	0	0		135,369	135,369	135,369
0	1995		Total Expenditures			
0	0	0	Total Expenditures and Fund Balance	135,369	135,369	135,369

110 - CARES ACT

Actual	Actual	Budget		Proposed	Approved	Adopted
2017-18	2018-19	2019-20	Account Description	Amount	Amount	Amount
			Resources			
0	0	0	Federal Sources	350,000	350,000	350,000
0	0	0	Total Resources	350,000	350,000	350,000
			Expenditures			
0	0	0	Personnel Services	48,893	48,893	48,893
0	0	0	Materials & Services	301,107	301,107	301,107
0	0	0	Total Expenditures	350,000	350,000	350,000
0	0	0	Total Expenditures and Fund Balance	350,000	350,000	350,000

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Actual	Actual	Budget		Proposed	Approved	Adopted
2017-18	2018-19	2019-20	Account Description	Amount	Amount	Amount
			Resources			
426,364	360,142	538,178	Other Revenue	547,960	547,960	547,960
95,828	107,508	108,735	Carry Forward	102,088	102,088	102,088
522,192	467,650	646,913	Total Resources	650,048	650,048	650,048
			Expenditures			
92,415	85,977	95,666	Personnel Services	95,364	95,364	95,364
310,556	273,817	434,590	Materials & Services	438,026	438,026	438,026
11,713	0	0	Transfers Out	0	0	0
414,685	359,794	530,256	Total Expenditures	533,390	533,390	533,390
107,508	107,855	0	Fund Balance	0	0	0
0	0	116,658	Unappropriated Fund Balance	116,658	116,658	116,658
9	v	110,000	Chappi opriated Fund Balance	110,050	110,030	110,030
522,193	467,649	646,914	Total Expenditures, Fund, and Unappropriated Fund Balance	650,048	650,048	650,048
			250 EOOD SERVICE			
			250 - FOOD SERVICE			
70.000	14.020	20.020	Resources	20.020	20.020	20.020
78,820	14,839	20,820	Other Revenue	20,820	20,820	20,820
61,202 882	16,709 882	23,000	Transfers In	32,255	32,255	32,255
140,903	32,430	1,000 44,820	Carry Forward Total Resources	1,000 54,075	1,000 54,075	1,000 54,075
			Expenditures			
87,578	21,651	29,400	Personnel Services	38,655	38,655	38,655
52,444	9,897	15,420	Materials & Services	15,420	15,420	15,420
140,021	31,548	44,820	Total Expenditures	54,075	54,075	54,075
882	882	0	Fund Balance	0	0	0
0	0	0	Unappropriated Fund Balance	0	0	0
140,903	32,430	44,820	Total Expenditures and Fund Balance	54,075	54,075	54,075

300 - RESERVE FOR PROGRAM DEVELOPMENT

Actual 2017-18	Actual 2018-19	Budget 2019-20	Account Description	Proposed Amount	Approved Amount	Adopted Amount
			Resources			
2	23	0	Interest Income	0	0	0
0	2,500	0	Transfers In	0	0	0
2,253	502	3,014	Carry Forward	572	572	572
2,255	3,025	3,014	Total Resources	572	572	572
			Expenditures			
1,753	0	3,014	Materials & Services	572	572	572
1,753	0	3,014	Total Expenditures	572	572	572
502	3,026	0	Fund Balance	0	0	0
2,255	3,026	3,014	Total Expenditures and Fund Balance	572	572	572
8		301	- RESERVE - RAINY DAY			
			Resources			
2,716	3,709	0	Interest Income	0	0	0
2,710	0	ő	Transfers In	1,538,777	1,538,777	1,538,777
152,810	155,526	159,240	Carry Forward	162,943	162,943	162,943
155,526	159,235	159,240	Total Resources	1,701,720	1,701,720	1,701,720
155,526	159,235	0	Fund Balance	0	0	0
0	0	159,240	Unappropriated Fund Balance	1,701,720	1,701,720	1,701,720
155,526	159,235	159,240	Total Expenditures, Fund, and Unappropriated Fund Balance	1,701,720	1,701,720	1,701,720

302 – RESERVE FOR EQUIPMENT

Actual 2017-18	Actual 2018-19	Budget 2019-20	Account Description	Proposed Amount	Approved Amount	Adopted Amount
			Resources			
104	333	0	Interest Income	0	0	0
10,000	0	0	Transfers In	0	0	0
3,869	13,973	14,338	Carry Forward	14,301	14,301	14,301
13,973	14,306	14,338	Total Resources	14,301	14,301	14,301
			Expenditures			
0	0	4,338	Materials & Services	14,301	14,301	14,301
0	0	10,000	Capital Outlay	0	0	0
0	0	14,338	Total Expenditures	14,301	14,301	14,301
13,973	14,306	0	Fund Balance	0	0	0
13,973	14,306	14,338	Total Expenditures and Fund Balance	14,301	14,301	14,301
1		303 -	RESERVE FOR FURNITURE			
			Resources			
619	845	0	Interest Income	0	0	0
34,803	35,422	36,350	Carry Forward	29,235	29,235	29,235
35,422	36,267	36,350	Total Resources	29,235	29,235	29,235
			Expenditures			
0	0	26,350	Materials & Services	29,235	29,235	29,235
0	0	10,000	Capital Outlay	0	0	0
0	0	36,350	Total Expenditures	29,235	29,235	29,235
35,422	36,267	0	Fund Balance	0	0	0
35,422	36,267	36,350	Total Expenditures and Fund Balance	29,235	29,235	29,235

304 - RESERVE FOR TECHNOLOGY

Actual	Actual	Budget		Proposed	Approved	Adopted
2017-18	2018-19	2019-20	Account Description	Amount	Amount	Amount
			Resources			
123	325	0	Interest Income	0	0	0
0	40,000	0	Transfers In	0	0	0
8,280	6,504	22,530	Carry Forward	21,830	21,830	21,830
8,403	46,829	22,530	Total Resources	21,830	21,830	21,830
			Expenditures			
0	0	10,000	Materials & Services	0	0	0
1,899	25,527	12,530	Capital Outlay	21,830	21,830	21,830
1,899	25,527	22,530	Total Expenditures	21,830	21,830	21,830
6,504	21,301	0	Fund Balance	0	0	0
8,403	46,828	22,530	Total Expenditures and Fund Balance	21,830	21,830	21,830
		305	- RESERVE FOR BUILDING			
			Resources			
27	37	0	Interest Income	0	0	0
1,521	1,548	1,586	Carry Forward	1,625	1,625	1,625
1,548	1,585	1,586	Total Resources	1,625	1,625	1,625
			Expenditures			
0	0	1,586	Materials & Services	1,625	1,625	1,625
0	0	1,586	Total Expenditures	1,625	1,625	1,625
1,548	1,585	0	Fund Balance	0	0	. 0
1,548	1,585	1,586	Total Expenditures and Fund Balance	1,625	1,625	1,625

306 - STAFF DEVELOPMENT - INSTRUCTIONAL

Actual 2017-18	Actual 2018-19	Budget 2019-20	Account Description	Proposed Amount	Approved Amount	Adopted Amount
			Resources			
84	246	0	Interest Income	0	0	0
20,000	25,000	25,000	Transfers In	0	0	0
10,532	10,881	12,400	Carry Forward	12,240	12,240	12,240
30,616	36,127	37,400	Total Resources	12,240	12,240	12,240
			Expenditures			
19,735	24,146	37,400	Materials & Services	12,240	12,240	12,240
19,735	24,146	37,400	Total Expenditures	12,240	12,240	12,240
10,881	11,981	0	Fund Balance	0	0	0
30,616	36,127	37,400	Total Expenditures and Fund Balance	12,240	12,240	12,240
		307 - I	RESERVE - SNOW REMOVAL			
			Resources			
42	130	0	Interest Income	0	0	0
6,000	0	6,000	Transfers In	0	0	0
1,150	7,192	1,406	Carry Forward	2,332	2,332	2,332
7,192	7,322	7,406	Total Resources	2,332	2,332	2,332
			Expenditures			
0	6,395	7,406	Materials & Services	2,332	2,332	2,332
0	6,395	7,406	Total Expenditures	2,332	2,332	2,332
7,192	926	0	Fund Balance	0	0	0
7,192	7,321	7,406	Total Expenditures and Fund Balance	2,332	2,332	2,332

308 - RESERVE - BUILDING MAINTENANCE

Actual	Actual	Budget		Proposed	Approved	Adopted
2017-18	2018-19	2019-20	Account Description	Amount	Amount	Amount
459	757	0	Resources			0
10,000	757 10,000	0	Interest Income	0	0	0
24,426	33,881		Transfers In	40.071	0	40.071
34,885	44,638	39,610	Carry Forward Total Resources	40,071	40,071	40,071
34,003	44,038	39,610	Total Resources	40,071	40,071	40,071
			Expenditures			
1,004	5,020	19,610	Materials & Services	40,071	40,071	40,071
0	0	20,000	Capital Outlay	0	0,071	0
1,004	5,020	39,610	Total Expenditures	40,071	40,071	40,071
1,004	5,020	39,010	Total Expenditures	40,071	40,071	40,071
					.#C	
33,881	39,618	0	Fund Balance	0	0	0
33,001	39,010	U	Fund Dalance	U	U	U
34,885	44,638	39,610	Total Expenditures and Fund Balance	40,071	40,071	40,071
(Å)	å	W.	•		1	ű.
1						
		310 -	RESERVE PERS LIABILITY			
		510				
20122	8 8 6 6 6 5		Resources			
22,905	31,287	0	Interest Income	0	0	0
1,290,805	1,311,295	1,345,650	Carry Forward	1,339,552	1,339,552	1,339,552
1,313,710	1,342,582	1,345,650	Total Resources	1,339,552	1,339,552	1,339,552
5. 1775	22 202	9 2 12 321	Expenditures	3 222 222	3 222 222	
2,415	73,946	1,345,650	Personnel Services	1,339,552	1,339,552	1,339,552
2,415	73,946	1,345,650	Total Expenditures	1,339,552	1,339,552	1,339,552
1,311,295	1,268,637	0	Fund Balance	0	0	0
1 313 710	1 342 583	1 345 650	Total Expenditures and Fund Relance	1 330 552	1 330 552	1 330 552
1,313,710	1,342,583	1,345,650	Total Expenditures and Fund Balance	1,339,552	1,339,552	1,339,552

KLAMATH COMMUNITY COLLEGE DISTRICT Fiscal Year 2020-2021 Debt Service and Capital Projects Fund Summary

400 - DEBT SERVICE FUND

Actual 2017-18	Actual 2018-	Budget 2019-	Account Description	Proposed Amount	Approved Amount	Adopted Amount
			Resources			
18	17	0	Interest Income	0	0	0
719,987	719,875	720,001	Transfers In	720,000	720,000	720,000
6	11	0	Carry Forward	0	0	0
720,012	719,904	720,001	Total Resources	720,000	720,000	720,000
			Expenditures			
720,000	719,903	720,001	Debt Service	720,000	720,000	720,000
720,000	719,903	720,001	Total Expenditures	720,000	720,000	720,000
11	1	0	Fund Balance	0	0	0
0	ō	0	Unappropriated Fund Balance	0	0	0
720.011	710.004	720.001				
720,011	719,904	720,001	Total Expenditures, Fund, and Unappropriated Fund Balance	720,000	720,000	720,000
0 708	65,579 63	0	- CAPITAL PROJECTS FUND Resources Local Sources Interest Income	0	0 0	0
0	350,000	198,749	Transfers In	220,000	220,000	220,000
88,780	16,696	10,000	Carry Forward	0	0	0
89,488	432,338	208,749	Total Resources	220,000	220,000	220,000
			Expenditures			
0	0	75,000	Personnel Services	0	0	0
56,609	115,418	309,000	Materials & Services	220,000	220,000	220,000
16,183	32,583	98,749	Capital Outlay	0	0	0
0	10,000	0	Transfers Out	0	0	0
72,792	158,001	482,749	Total Expenditures	220,000	220,000	220,000
16,696	274,337	0	Fund Balance	0	0	0
89,488	432,338	482,749	Total Expenditures and Fund Balance	220,000	220,000	220,000

Debt Service and Capital Projects Fund Summary

503-Capital Projects – Apprenticeship, Ind, Trade Center - AITC

			Resources			
0	0	200,000	State Sources	3,900,000	3,900,000	3,900,000
0	0	4,880,000	Local Sources	1,308,048	1,308,048	1,308,048
0	710,544	0	Transfers In	0	0	0
0	0	0	CARRY FORWARD	695,753	695,753	695,753
0	710,544	5,080,000	Total Resources	5,903,801	5,903,801	5,903,801
			Expenditures			
0	0	40,826	Personnel Services	203,801	203,801	203,801
0	10,000	2,200,000	Materials & Services	5,700,000	5,700,000	5,700,000
0	0	2,839,174	Capital Outlay	0	0	0
0	10,000	5,080,000	Total Expenditures	5,903,801	5,903,801	5,903,801
0	10,000	5,080,000	Total Expenditures and Fund Balance	5,903,801	5,903,801	5,903,801

Reconciliation of Approved to Adopted Budget GENERAL FUND REVENUE

		Approved	Adopted	
Number	Account Description	Amount	Amount	Variance
00101	Federal Sources	82,851	82,851	0
00102	State Sources	9,970,305	9,970,305	0
00103	Local Sources	2,543,650	2,543,650	0
00104	Tuition & Fees	5,638,368	5,638,368	0
00106	Interest Income	150,050	150,050	0
00105	Other Revenue	129,000	129,000	0
00107	Transfers In	312,442	312,442	0
00109	Carry Forward	5,345,362	5,345,362	0
	Total Resources	24,172,028	24,172,028	0

Reconciliation of Approved to Adopted Budget

GENERAL FUND - EXPENDITURES BY ACTIVITY

Number	Account Description	Approved Amount	Adopted Amount	Variance
1101	Communication	611,288	611,288	0
1102	Education	193,138	193,138	0
1103	Health & Physical Ed.	65,244	65,244	0
1104	Science	562,739	562,739	0
1105	Mathematics	413,161	413,161	0
1151	Arts & Letters	102,173	102,173	0
1152	Social Sciences	340,479	340,479	0
1153	Agricultural Science	131,757	131,757	0
1202	Developmental Ed Mathematics	187,564	187,564	0
1203	Developmental Ed Language Arts	168,841	168,841	0
1205	GED / ESL	995,481	995,481	0
1301	Business Mgmt.	165,695	165,695	0
1302	Emergency Response Op.	354,620	354,620	0
1303	Advanced Mfg. Eng.	101,409	101,409	0
1304	Nursing	588,847	588,847	0
1305	Automotive	106,987	106,987	0
1306	Apprenticeship Related Training	50,011	50,011	0
1308	Culinary Arts	110,877	110,877	0
1309	Gen. Ed. Computer Skills	157,637	157,637	0
1317	Aviation	204,275	204,275	0
1351	Health Information Management	137,458	137,458	0
1352	Diesel	144,189	144,189	0
1353	CDL	0	0	0
1354	Welding	143,159	143,159	0
1355	Accounting	147,300	147,300	0
1356	Digital Media and Design	74,684	74,684	0
1357	Business Technology	140,605	140,605	0

Reconciliation of Approved to Adopted Budget

GENERAL FUND - EXPENDITURES BY ACTIVITY

Number	Account Description	Approved Amount	Adopted Amount	Variance
1358	Computer Engineering Tech.	224,348	224,348	0
1401	Community Ed Reimb.	359,439	359,439	0
1402	Contract Ed - Reimb.	145,816	145,816	0
1403	Community Ed -Non- Reimb.	37,510	37,510	0
1105	Total Instruction	7,166,729	7,166,729	0
2001	Staff Development - Instructional	19,929	19,929	0
2002	Learning Resources Center	504,255	504,255	0
2003	Academic Administration	664,710	664,710	0
2004	Teaching & Learning Center	390,091	390,091	0
2007	Testing Center	116,818	116,818	0
2010	CTE Administration	131,370	131,370	0
2011	General Education Administration	62,421	62,421	0
	Total Academic Support	1,889,595	1,889,595	0
3001	Management of Student Services	475,573	475,573	0
3002	Advising	263,976	263,976	0
3003	Disabled Student Services	26,298	26,298	0
3004	Outreach	112,008	112,008	0
3005	External Programs	295,580	295,580	0
3006	Registrar	186,467	186,467	0
3007	Veterans Affairs	190,826	190,826	0
3008	Title IX	36,750	36,750	0
3010	Student Assessment	0	0	0
3020	Student Life	107,118	107,118	0
3021	First Year Experience	59,262	59,262	0
3050	Marketing	463,538	463,538	0
	Total Student Services	2,217,395	2,217,395	0
4001	Financial Aid - General Fund	422,799	422,799	0
4010	Student Stipends	0	0	0
	Total Financial Aid	422,799	422,799	0
5001	Business Office	640,596	640,596	0
5002	Administrative Services	260,149	260,149	0
5005	Human Resources	303,982	303,982	0
5006	Lake County - Out of District	137,988	137,988	0
5009	District	784,251	784,251	0
5010	Information Services	1,227,327	1,227,327	0
5011	Grant Management	232,618	232,618	0
5020	Institutional Research / Assessment / Resource	91,243	91,243	0
5031	Communications	111,146	111,146	0

Reconciliation of Approved to Adopted Budget GENERAL FUND - EXPENDITURES BY ACTIVITY

Number	Account Description	Approved Amount	Adopted Amount	Variance
	1 SAVADAN SAVI SEDAS Y SAMEDA MASSADA SAME WAS A SAVADA SAMEDA SAMEDA SAVADA SAMEDA SAVADA SAMEDA SAVADA SAMEDA SAVADA SAMEDA SAVADA SA			variance
5040	Security	120,742	120,742	0
5050	President's Office	556,155	556,155	0
5051	Governing Board	85,500	85,500	0
5052	Foundation Support	26,500	26,500	0
5053	Public Information	0	0	0
	Total Institutional Support	4,578,198	4,578,198	0
6001	Plant Operations	1,083,575	1,083,575	0
	Total Operations & Maintenance	1,083,575	1,083,575	0
9001	Transfers	2,660,845	2,660,845	0
	Total Transfers Out	2,660,845	2,660,845	0
9701	Contingency	1,060,955	1,060,955	0
	Total Contingency	1,060,955	1,060,955	0
00198	Fund Balance	0	0	0
	Total Fund Balance	0	0	0
00199	Unappropriated Balance	3,091,937	3,091,937	0
	Total Unappropriated Balance	3,091,937	3,091,937	0
	Total General Fund Requirements	24,172,028	24,172,028	0

Reconciliation of Approved to Adopted Budget

Fund # - Description	Approved Amount	Adopted Amount	Variance
050 – FINANCIAL AID			
Resources			
Federal Sources	13,110,000	13,110,000	0
State Sources	1,000,000	1,000,000	0
Local Sources	0	0	0
Transfers In	34,000	34,000	0
Total Resources	14,144,000	14,144,000	0
Expenditures			
Personnel Services	0	0	0
Materials & Services	14,124,000	14,124,000	0
Transfers Out	20,000	20,000	0
Total Expenditures	14,144,000	14,144,000	0
Fund Balance	0	0	0
060 - TECHNOLOGY FEES			
Resources			
Tuition & Fees	349,586	349,586	0
Interest Income	0	0	0
Carry Forward	97,304	97,304	0
Total Resources	446,890	446,890	0
Expenditures			
Personnel Services	65,220	65,220	0
Materials & Services	60,890	60,890	0
Capital Outlay	317,180	317,180	0
Materials & Services	600	600	0
Capital Outlay	3,000	3,000	0
Total Expenditures	446,890	446,890	0
Fund Balance	0	0	0

Reconciliation of Approved to Adopted Budget

Fund # - Description	Approved Amount	Adopted Amount	Variance
065 - STUDENT COURSE FEES			
Resources	2 285 500	2 285 500	0
Tuition & Fees Interest Income	2,385,500 0	2,385,500 0	0
Carry Forward	146,996	146,996	Ö
Total Resources	2,532,496	2,532,496	0
Expenditures			
Capital Outlay	72,334	72,334	0
Personnel Services	1,117	1,117	0
Transfers Out	100,000	100,000	0
Materials & Services	2,359,045	2,359,045	0
Total Expenditures	2,532,496	2,532,496	0
Fund Balance	0	0	0
070 - SPECIAL PROJECTS BUDGET AUTHORITY			
Resources			
Federal Sources	78,000	78,000	0
State Sources	120,000	120,000	0
Local Sources	76,347	76,347	0
Total Resources	274,347	274,347	0
Expenditures			9
Personnel Services	179,347	179,347	0
Transfers Out	10,000	10,000	0
Materials & Services	25,000	25,000	0
Capital Outlay	60,000	60,000	0
Total Expenditures	274,347	274,347	0
080 - PATHWAYS			
Resources	1978-09-2003	12/2/12/05/05	727
State Sources	25,997	25,997	0
Total Resources	25,997	25,997	0
Expenditures	14.000	17 500	
Personnel Services	16,577	16,577	0
Materials & Services	8,037	8,037	0
Transfers Out	1,383	1,383	0
Total Expenditures	25,997	25,997	U

Reconciliation of Approved to Adopted Budget

Fund # - Description	Approved Amount	Adopted Amount	Variance
081 - DHS SNAP 50/50			
Resources State Sources	173,595	173,595	0
Total Resources	173,595	173,595	ŏ
		(8)	
Expenditures Personnel Services	88,344	88,344	0
Materials & Services	44,450	44,450	Ö
Transfers Out	40,801	40,801	0
Total Expenditures	173,595	173,595	0
085 - TRIO GRANT			
Resources			3
Federal Sources	220,000	220,000	0
Transfers In	47,050	47,050	0
Total Resources	267,050	267,050	0
Expenditures			
Personnel Services	242,883	242,883	0
Materials & Services	8,500	8,500	0
Transfers Out	15,667	15,667	0
Total Expenditures	267,050	267,050	U
095 - SMALL BUSINESS DEVELOPMENT CEN	TER		
Resources			
Federal Sources	58,000	58,000	0
State Sources	64,277	64,277	0
Local Sources	175,000	175,000	0
Transfers In	2,456	2,456	0 0
Carry Forward	55,811 355,544	55,811 355,544	0
Total Resources	333,344	333,344	V
Expenditures			
Personnel Services	295,279	295,289	0
Materials & Services	60,265	60,264	0
Total Expenditures	355,544	355,544	0
Fund Balance	0	0	0
Unappropriated Fund Balance	0	0	0

Reconciliation of Approved to Adopted Budget

Fund # - Description	Approved Amount	Adopted Amount	Variance
099 - WIOA			
Resources	612.005	610 005	0
Federal Sources State Sources	612,885	612,885 0	0
Total Resources	612,885	612,885	0
	012,003	012,003	U
Expenditures			0.00
Personnel Services	381,521	381,521	0
Materials & Services	174,394	174,394	0
Capital Outlay	0	0	0
Transfers Out	56,970	56,970	0
Total Expenditures	612,885	612,885	0
101 - TRIO Upward Bound			
Resources			
Federal Sources	269,481	269,481	0
Transfers In	75,307	75,307	0
Total Resources	344,788	344,788	0
Expenditures			
Personnel Services	188,085	188,085	0
Materials & Services	132,421	132,421	0
Transfers Out	24,282	24,282	0
Total Expenditures	344,788	344,788	0
103 - VETERANS RESOURCE GRANT			
Resources			
State Sources	65,403	65,403	0
Total Resources	65,403	65,403	0
Expenditures			
Personnel Services	23,903	23,903	0
Materials & Services	41,500	41,500	0
Total Expenditures	65,403	65,403	0
105 - WELLNESS FUND			
Resources Local Sources	29,951	29,951	0
Transfers In	10,000	10,000	ő
Total Resources	39,951	39,951	Ō
Expenditures	ominimus de Marine (MAV)	The state of the s	
Personnel Services	34,368	34,368	0
Materials & Services	5,583	5,583	ő
Total Expenditures	39,951	39,951	Ŏ
a otal Expenditures	0,,,,,,,,,,,	,	

Reconciliation of Approved to Adopted Budget

Fund # - Description	Approved Amount	Adopted Amount	Variance
106 - HIGH SCHOOL EQUIVALENCY PROG. (HEP)			
Resources			
Federal Sources	398,436	398,436	0
Total Resources	398,436	398,436	0
Expenditures			
Personnel Services Materials & Services	248,328	248,328	0
Transfers Out	121,769 28,339	121,769 28,339	0
Total Expenditures	398,436	398,436	o
	(
108 - STRENGTHENING INSTITUTIONS - TITLE III			
Resources	252.052	252.052	0
Federal Sources Total Resources	353,052 3 53,052	353,052 353,052	0 0
	333,032	333,032	v
Expenditures	104 249	104 249	0
Personnel Services Materials & Services	194,348 130,704	194,348 130,704	0
Capital Outlay	28,000	28,000	Ö
Total Expenditures	353,052	353,052	0
109 - DHS TANF JOBS			
Resources			
State Sources	135,369	135,369	0
Total Resources	135,369	135,369	0
Expenditures			
Personnel Services	84,600	84,600	0
Materials & Services Transfers Out	35,769	35,769 15,000	0
Total Expenditures	15,000 135,369	135,369	0
Total Expenditures	100,000	200,000	
110 - CARES ACT			
Resources			2
Federal Sources	350,000	350,000	0
Total Resources	350,000	350,000	0
Expenditures	40.002	40.002	0
Personnel Services Materials & Services	48,893 301,107	48,893 301,107	0
Total Expenditures	350,000	350,000	0
A Ottal Expenditures	220,000	550,000	7/

Reconciliation of Approved to Adopted Budget ENTERPRISE FUNDS SUMMARY

	Approved	Adopted	
Fund # - Description	Amount	Amount	Variance
200 - BOOKSTORE			
Resources			
Other Revenue	547,960	547,960	0
Carry Forward	102,088	102,088	0
Total Resources	650,048	650,048	0
Expenditures			
Personnel Services	95,364	95,364	0
Materials & Services	438,026	438,026	0
Transfers Out	0	0	0
Total Expenditures	533,390	533,390	0
Fund Balance	0	0	0
Unappropriated Fund Balance	116,658	116,658	0
250 - FOOD SERVICE			
Resources			
Other Revenue	20,820	20,820	0
Transfers In	32,255	32,255	0
Carry Forward	1,000	1,000	0
Total Resources	54,075	54,075	0
Expenditures			
Personnel Services	38,655	38,655	0
Materials & Services	15,420	15,420	0
Total Expenditures	54,075	54,075	0
Fund Balance	0	0	0
Unappropriated Fund Balance	0	0	0

Reconciliation of Approved to Adopted Budget

RESERVE FUNDS SUMMARY

Fund # - Description	Approved Amount	Adopted Amount	Variance
300 – RESERVE FOR PROGRAM DEVELOPMENT			
Resources			
Interest Income	0	0	0
Transfers In	0	Ō	0
Carry Forward	572	572	0
Total Resources	572	572	0
Expenditures			
Materials and Services	572	572	0
Fund Balance	0	0	0
301 – RESERVE – RAINY DAY			
Resources			
Interest Income	0	0	0
Transfers In	1,538,777	1,538,777	0
Carry Forward Total Resources	162,943 1,701,720	162,943 1,701,720	0 0
	ETEROLOGET DERMILOCHES	AN AND ANDROPORTOR OF THE	T
Fund Balance	0	0	0
Unappropriated Fund Balance	1,701,720	1,701,720	0
302 – RESERVE FOR EQUIPMENT			
Resources		100	•
Interest Income	0	0	0
Transfers In Carry Forward	14,301	14,301	0
Total Resources	14,301	14,301	ő
Expenditures	,-	,	
Materials & Services	14,301	14,301	0
Capital Outlay	0	0	0
Total Expenditures	14,301	14,301	0
Fund Balance	0	0	0
303 – RESERVE FOR FURNITURE			
Resources			
Interest Income	0	0	0
Carry Forward	29,235	29,235	0
Total Resources	29,235	29,235	0
Expenditures		September 1920	32-11
Materials & Services	29,235	29,235	0
Capital Outlay	20.225	20.235	0
Total Expenditures	29,235	29,235	0
Fund Balance	0	0	0

Reconciliation of Approved to Adopted Budget

RESERVE FUNDS SUMMARY

Fund # - Description	Approved Amount	Adopted Amount	Variance
304 – RESERVE FOR TECHNOLOGY			
Resources			
Interest Income	0	0	0
Transfers In	0	0	0
Carry Forward	21,830	21,830	0
Total Resources	21,830	21,830	0
Expenditures			
Materials & Services	0	0	0
Capital Outlay	21,830	21,830	0
Total Expenditures	21,830	21,830	0
Fund Balance	0	0	0
305 – RESERVE FOR BUILDING			
Resources			
Interest Income	0	0	0
Carry Forward	1,625	1,625	0
Total Resources	1,625	1,625	0
Expenditures			
Materials & Services	1,625	1,625	0
Total Expenditures	1,625	1,625	0
Fund Balance	0	0	0
306 – STAFF DEVELOPMENT - INSTRUCTIONAL			
Resources			
Interest Income	0	0	0
Transfers In	Ö	0	0
Carry Forward	12,240	12,240	0
Total Resources	12,240	12,240	0
Expenditures			
Materials & Services	12,240	12,240	0
Total Expenditures	12,240	12,240	0
Fund Balance	0	0	0

Reconciliation of Approved to Adopted Budget

RESERVE FUNDS SUMMARY

Fund # - Description	Approved Amount	Adopted Amount	Variance
307 – RESERVE – SNOW REMOVAL			
Resources			
Interest Income	0	0	0
Transfers In	0	0	0
Carry Forward	2,332	2,332	0
Total Resources	2,332	2,332	0
Expenditures			
Materials & Services	2,332	2,332	0
Total Expenditures	2,332	2,332	0
Fund Balance	0	0	0
308 – RESERVE – BUILDING MAINTENANCE			
Resources			
Interest Income	0	0	0
Transfers In	0	0	0
Carry Forward	40,071	40,071	0
Total Resources	40,071	40,071	0
Expenditures			
Materials & Services	40,071	40,071	0
Capital Outlay	0	0	0
Total Expenditures	40,071	40,071	0
Fund Balance	0	0	0
310 - RESERVE - PERS LIABILITY			
Resources			
Interest Income	0	0	0
Carry Forward	1,339,552	1,339,552	0
Total Resources	1,339,552	1,339,552	. 0
Expenditures			
Personnel Services	1,339,552	1,339,552	0
Total Expenditures	1,339,552	1,339,552	0
Fund Balance	0	0	0

Reconciliation of Approved to Adopted Budget

DEBT AND CAPITAL FUNDS SUMMARY

Fund # - Description	Approved Amount	Adopted Amount	Variance
400 – DEBT SERVICE FUND			
Resources			
Interest Income	0	0	0
Transfers In	720,000	720,000	0
Carry Forward	0	0	0
Total Resources	720,000	720,000	0
Expenditures			
Debt Service	720,000	720,000	0
Total Expenditures	720,000	720,000	0
Fund Balance	0	0	0
Unappropriated Fund Balance	0	0	0
500 – CAPITAL PROJECTS FUND			
Resources			
Local Sources	0	0	0
Interest Income	0	0	0
Transfers In	220,000	220,000	0
Carry Forward	0	0	0
Total Resources	220,000	220,000	0
Expenditures			
Personnel Services	0	0	0
Materials & Services	220,000	220,000	0
Capital Outlay Transfers Out	0	0	0
Total Expenditures	220,000	220,000	0
190 PARTO SINTA MONOS NO PROSPE			7
Fund Balance	0	0	0
503 – CAP PROJ – APPRENTICESHIP, IND, TRAD C	ENTER – AITC		
Resources			
State Sources	3,900,000	3,900,000	0
Local Sources	1,308,048	1,308,048	0
Transfers In	0	0	0
CARRY FORWARD	695,753	695,753	0
Total Resources	5,903,801	5,903,801	0
Expenditures			1.00
Personnel Services	203,801	203,801	0
Materials & Services	5,700,000	5,700,000 0	0
Capital Outlay Total Expenditures	5,903,801	5,903,801	0
total Expenditures	5,505,601	5,755,601	1.90

BUDGET DETAIL (Line Item Control)

GENERAL FUND

001 - GENERAL FUND

Actual 2017-18	Actual 2018-19	Budget 2019-20	Number	Account Description	Proposed Amount	Approved Amount	Adopted Amount
82,851	108,616	82,851	4010	Adult Basic Education	82,851	82,851	82,851
18,186	0	0	4012	Accountability	0	O	0
101,037	108,616	82,851		Total Federal Sources	82,851	82,851	82,851
7,453,151	8,172,318	9,504,734	4100	College Support	9,870,305	9,870,305	9,870,305
13,507	0	100,000	4110	Grants and Contracts	100,000	100,000	100,000
7,466,658	8,172,318	9,604,734	€	Total State Sources	9,970,305	9,970,305	9,970,305
162,937	100,738	225,000	4110	Grants and Contracts	200,000	200,000	200,000
2,151,582	2,176,872	2,200,952	4200	Current Year Taxes	2,230,000	2,230,000	2,230,000
114,310	88,026	99,150	4201	Delinquent Taxes	99,150	99,150	99,150
650	1,906	1,000	4230	Facility Use Fee	1,000	1,000	1,000
5,949	9,457	11,000	4232	Live Work Income	11,000	11,000	11,000
2,250	0	2,500	4735	Agricultural Sales	2,500	2,500	2,500
4,570	0	O	4736	Culinary Revenue	0	0	0
2,442,248	2,376,999	2,539,602		Total Local Sources	2,543,650	2,543,650	2,543,650
177,982	204,375	208,695	4500	Credit Tuition - Summer	168,496	168,496	168,496
889,387	838,895	792,334	4501	Credit Tuition - Fall	870,733	870,733	870,733
789,942	751,503	690,216	4502	Credit Tuition - Winter	783,972	783,972	783,972
764,304	701,706	728,599	4503	Credit Tuition - Spring	690,689	690,689	690,689
210,210	251,598	247,057	4504	Distance Ed. Tuition - Summer	342,445	342,445	342,445
452,114	486,250	521,464	4505	Distance Ed. Tuition - Fall	585,490	585,490	585,490
469,072	517,129	559,313	4506	Distance Ed. Tuition - Winter	572,265	572,265	572,265
425,523	528,828	490,154	4507	Distance Ed. Tuition - Spring	564,456	564,456	564,456
8,037	8,850	5,000	4509	OIT Course Tuition - Fall	5,000	5,000	5,000
9,729	9,735	5,000	4510	OIT Course Tuition - Winter	5,000	5,000	5,000
8,037	8,408	5,000	4511	OIT Course Tuition - Spring	5,000	5,000	5,000
16,430	5,924	15,000	4512	Non-Credit Tuition - Summer	19,950	19,950	19,950
73,695	95,248	95,000	4513	Non-Credit Tuition - Fall	120,000	120,000	120,000
34,473	9,132	30,000	4514	Non-Credit Tuition - Winter	30,000	30,000	30,000
146,808	53,570	80,000	4515	Non-Credit Tuition - Spring	80,000	80,000	80,000
413	384	100	4516	Misc. Non-Credit Tuition	0	O	O
9,880	7,480	6,000	4570	Orientation Fee	6,000	6,000	6,000
220,638	323,081	343,678	4572	Distance Ed. Fees	494,896	494,896	494,896
16,968	12,523	13,443	4573	Lake County Fee	15,000	15,000	15,000
20,700	19,535	19,000	4574	Student ID Fees	19,000	19,000	19,000
22	0	2,000	4576	KCC Lab Fees	2,000	2,000	2,000
338,422	342,544	335,673	4581	Facility Fees	390,920	390,920	390,920
1,545	2,610	61,750	4583	KCET Fee	12,000	12,000	12,000
1,800	2,130	2,200	4590	Installment Fees	2,200	2,200	2,200

001 - GENERAL FUND

Actual 2017-18	Actual 2018-19	Budget 2019-20	Number	Account Description	Proposed Amount	Approved Amount	
20,375	16,250	17,000	4591	Late Fees	17,000	17,000	17,000
420	0	0	4595	OUS Application Fee	0	0	0
0	-19,506	0	4596	Late Drop Refunds - CR	0	0	0
0	0	0	4597	Late Drop Refunds - NC	0	0	0
0	-143,994	-160,925	4599	15 to Finish	-164,144	-164,144	-164,144
5,106,921	5,034,186	5,112,751		Total Tuition & Fees	5,638,368	5,638,368	
47,031	68,941	60,000	4600	Interest, Investment	121,000	121,000	121,000
50	. 66	50	4601	Interest, LGIP - Matching Funds	50	50	50
39,352	27,565	27,000	4602	Interest, Taxes	29,000	29,000	29,000
1,250	1,253	1,000	4611	Interest, Money Market	0	O	0
87,683	97,825	88,050		Total Interest Income	150,050	150,050	150,050
43,499	52,629	100,000	4700	Miscellaneous Revenue	100,000	100,000	100,000
18,486	20,679	20,000	4750	Testing Fees	22,000	22,000	22,000
7,234	6,724	7,000	4755	Transcript Fees	7,000	7,000	7,000
-20	2	0	4799	Cash Over / Short	0	0	0
69,199	80,035	127,000		Total Other Revenue	129,000	129,000	129,000
34,548	75,000	50,000	5000	Transfers In - General Fund	100,000	100,000	100,000
118,924	180,882	257,011	5010	Transfers in - Indirect Cost Revenue	212,442	212,442	212,442
153,472	255,882	307,011		Total Transfers In	312,442	312,442	312,442
4,009,545	4,618,025	4,383,385	5999	Carry Forward	5,345,362	5,345,362	5,345,362
4,009,545	4,618,025	4,383,385		Total Carry Forward	5,345,362	5,345,362	5,345,362
19,436,763	20,743,887	22,245,384		Total Resources	24,172,028	24,172,028	24,172,028

1101 - Communication

Actual 2017-18	Actual 2018-19	Budget 2019-20	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
117,300	136,288	106,700	6120	Adjunct Faculty - Credit	163,200	163,200	163,200
236,000	244,767	249,174	6130	Full Time - 9 Month Faculty	241,332	241,332	241,332
26,601	29,285	26,712	1	FICA	30,947	30,947	30,947
135	132	248	2	Worker's Compensation	248	248	248
2,451	2,227	3,492	3	Unemployment	4,045	4,045	4,045
82,865	90,598	91,512	4	PERS	101,109	101,109	101,109
809	569	645	5	Life Insurance	645	645	645
1,061	994	162	6	Accident/Disability Insurance	162	162	162
39,558	32,863	67,200	7	Health Insurance	69,600	69,600	69,600
506,779	537,723	545,845		Total Personnel Services	611,288	611,288	611,288
-3,469	0	0	7050	Supplies	0	0	0
47	56	O	7060	Books	0	0	0
341	O	0	7240	Travel	0	Ö	0
O	89	O	7400	Contracted Services	0	0	0
-3,081	144	0		Total Materials & Services	0	0	0
503,698	537,868	545,845		Total Expenditures	611,288	611,288	611,288

The Communication (Writing) budget provides funding for four nine-month faculty and adjunct instructors as needed, depending on classroom size. The Department's most current Cost Margin Analysis is positive, as is the reimbursable FTE. In 2019-2020 the Communication Department successfully reduced their Developmental Education headcount by 25 percent, a great step toward student success. This cost center supports the Strategic Plan Initiatives of Excellence, Access and Prosperity and the Core Themes, "Provide Accessible Education and Services," "Provide Quality Education and Services," "Meets the Needs of the Student, Business, and Community," and "Support Student Success."

1102 - Education

Actual 2017-18	Actual 2018-19	Budget 2019-20	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
736	0	0	6100	Full Time Faculty	0	0	0
65,045	46,448	98,350	6120	Adjunct Faculty - Credit	69,717	69,717	69,717
600	58,770	60,043	6130	Full Time - 9 Month Faculty	63,449	63,449	63,449
4,894	8,041	11,861	1	FICA	10,187	10,187	10,187
29	41	172	2	Worker's Compensation	172	172	172
464	635	1,550	3	Unemployment	1,332	1,332	1,332
11,043	13,658	34,637	4	PERS	30,725	30,725	30,725
25	102	117	5	Life Insurance	117	117	117
4	174	39	6	Accident/Disability Insurance	39	39	39
7,300	3,633	16,800	7	Health Insurance	17,400	17,400	17,400
90,141	131,502	223,569		Total Personnel Services	193,138	193,138	193,138
54	0	0	7050	Supplies	0	0	0
0	235	0	7060	Books	0	0	0
101	150	0	7240	Travel	0	Ō	0
0	300	0	7350	Dues / Memberships	0	0	0
340	264	O	7400	Contracted Services	0	Ō	0
35,194	24,041	0	7755	Student Tuition Waivers	0	0	0
35,689	24,990	0		Total Materials & Services	0	0	0
125,830	156,492	223,569		Total Expenditures	193,138	193,138	193,138

The Education budget provides funding for one nine-month faculty position and adjunct instructors as necessary, depending on enrollment. The Department's most current Cost Margin Analysis is positive, as is the reimbursable FTE. The Education Department had its first cohort of eight KCC to SOU students graduate in June, 2019. There are currently 18 students ready to start in the Fall of 2020. This cost center supports the Strategic Plan Initiatives of Prosperity, Access and Excellence and the Core Themes, "Provide Accessible Education and Services", "Provide Quality Education and Services", "Meets the Needs of the Student, Business and Community", and "Support Student Success".

1103 - Health & Physical Ed.

Actual 2017-18	Actual 2018-19	Budget 2019-20	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
35,199	55,608	38,350	6120	Adjunct Faculty - Credit	51,000	51,000	51,000
2,628	4,264	2,678	1	FICA	3,902	3,902	3,902
18	26	60	2	Worker's Compensation	60	60	60
246	299	350	3	Unemployment	510	510	510
2,689	4,986	6,707	4	PERS	9,772	9,772	9,772
40,781	65,183	48,145		Total Personnel Services	65,244	65,244	65,244
450	537	0	7050	Supplies	0	0	0
0	578	O	7060	Books	0	0	0
0	300	0	7400	Contracted Services	0	0	0
450	1,416	0		Total Materials & Services	0	0	0
41,231	66,599	48,145		Total Expenditures	65,244	65,244	65,244

The Health and Physical Education Department funds adjunct faculty positions as needed depending on enrollment. The Department's most current Cost Margin Analysis and reimbursable FTE are positive. Enrollment in the Fall, 2019 term was 21 percent higher than the Fall, 2018 and the department's highest enrollment to date. This cost center supports the Strategic Plan Initiatives of Access and Excellence, and the Core Themes, "Provide Accessible Education and Services," "Provide Quality Education and Services," "Meets the Needs of the Student, Business, and Community," and "Support Student Success."

1104 - Science

Actual 2017-18	Actual 2018-19	Budget 2019-20	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
75,842	80,580	85,152	6100	Full Time Faculty	91,779	91,779	91,779
95,784	73,900	63,350	6120	Adjunct Faculty - Credit	44,217	44,217	44,217
163,944	173,315	182,578	6130	Full Time - 9 Month Faculty	196,214	196,214	196,214
0	20,525	25,000	6800	Part Time Support Staff	25,000	25,000	25,000
0	2,258	15,300	6900	Student Wages	15,300	15,300	15,300
25,245	27,027	28,154	1	FICA	28,497	28,497	28,497
114	107	234	2	Worker's Compensation	234	234	234
2,109	1,790	3,681	3	Unemployment	3,725	3,725	3,725
70,818	75,245	84,774	4	PERS	87,297	87,297	87,297
829	630	660	5	Life Insurance	660	660	660
1,064	1,058	216	6	Accident/Disability Insurance	216	216	216
45,578	40,540	67,200	7	Health Insurance	69,600	69,600	69,600
481,326	496,973	556,299		Total Personnel Services	562,739	562,739	562,739
871	0	0	7050	Supplies	0	0	0
0	82	0	7060	Books	0	0	0
928	1,358	O	7115	Postage	0	0	0
0	60	O	7240	Travel	0	0	0
316	133	0	7240	Travel	0	0	0
344	O	0	7350	Dues / Memberships	0	O	0
295	197	0	7400	Contracted Services	0	O	0
O	70	O	7850	Repairs	0	0	0
13,122	21,882	O	7925	Tools & Equipment < \$5,000	0	O	0
15,876	23,781	0		Total Materials & Services	0	0	0
481	10,288	5,500	8000	Equipment	0	0	0
481	10,288	5,500		Total Capital Outlay	0	0	0
497,683	531,041	561,799		Total Expenditures	562,739	562,739	562,739

The Science Department funds one 12-month faculty position, three nine-month faculty, adjunct faculty as needed depending on enrollment and one part-time Lab Coordinator. The Department's most current Cost Margin Analysis is positive, as is the reimbursable FTE. Budgetary challenges posed by the high cost of laboratory equipment has been addressed by an increase in laboratory tuition and course fees, allowing the Science Department to become more viable and sustainable. This cost center supports the Strategic Plan Initiatives of Access and Excellence and the Core Themes "Provide Accessible Education and Services", "Provide Quality Education and Services", "Meets the Needs of the Student, Business and Community", and "Support Student Success".

1105 - Mathematics

Actual 2017-18	Actual 2018-19	Budget 2019-20	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
0	0	0	6100	Full Time Faculty	74,231	74,231	74,231
54,247	36,846	53,350	6120	Adjunct Faculty - Credit	54,417	54,417	54,417
168,613	177,334	198,471	6130	Full Time - 9 Month Faculty	137,711	137,711	137,711
0	0	2,222	6800	Part Time Support Staff	2,222	2,222	2,222
16,779	16,470	19,178	1	FICA	20,546	20,546	20,546
88	76	89	2	Worker's Compensation	89	89	89
1,498	1,271	2,507	3	Unemployment	2,686	2,686	2,686
52,765	50,146	63,902	4	PERS	68,435	68,435	68,435
556	412	463	5	Life Insurance	463	463	463
737	710	162	6	Accident/Disability Insurance	162	162	162
42,384	38,288	50,400	7	Health Insurance	52,200	52,200	52,200
38	O	O	9	Flexible Benefit Plan	0	0	0
337,707	321,553	390,744		Total Personnel Services	413,161	413,161	413,161
421	0	0	7050	Supplies	0	0	0
142	0	0	7061	Multi-media	0	0	0
60	0	0	7100	Printing	0	0	0
250	793	0	7240	Travel	0	0	0
236	132	O	7400	Contracted Services	0	0	0
299	0	O	7925	Tools & Equipment < \$5,000	0	0	0
O	49	0	7935	Software < \$5,000	0	0	0
1,409	974	0		Total Materials & Services	0	0	0
339,116	322,527	390,744		Total Expenditures	413,161	413,161	413,161

The Mathematics General Education Department funds one -twelve-month faculty and three nine-month faculty positions and adjunct faculty as needed depending on enrollment. The Department's most current Cost Margin Analysis and reimbursable FTE are positive. The Department is successfully utilizing Assessment Outcomes to review and revise courses to ensure Student Success. Collaborating with other departments in the college is helping assure that students are attaining necessary pre-requisites. Funding this cost center supports the Strategic Plan Initiatives of Access and Excellence and the Core Themes "Provide Accessible Education and Services", "Provide Quality Education and Services", "Meets the Needs of the Student, Business and Community", and "Support Student Success".

1151 - Arts & Letters

Actual 2017-18	Actual 2018-19	Budget 2019-20	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
80,738	78,423	78,350	6120	Adjunct Faculty - Credit	79,917	79,917	79,917
6,044	6,022	5,738	1	FICA	6,114	6,114	6,114
37	30	30	2	Worker's Compensation	30	30	30
513	534	750	3	Unemployment	799	799	799
12,765	8,100	14,371	4	PERS	15,313	15,313	15,313
986	1,175	0	7	Health Insurance	0	0	0
50	O	0	9	Flexible Benefit Plan	0	0	0
101,132	94,284	99,239		Total Personnel Services	102,173	102,173	102,173
296	518	0	7050	Supplies	0	0	0
0	58	0	7060	Books	0	0	0
0	89	0	7240	Travel	0	0	0
0	63	0	7400	Contracted Services	0	0	0
296	727	0		Total Materials & Services	0	0	0
101,428	95,011	99,239		Total Expenditures	102,173	102,173	102,173

The Arts and Letters Department funds Adjunct Faculty as needed based on enrollment. These classes touch every student in the college and are offered both face-to-face and online. They are often the classes that engage students and make them want to stay in college. The Department's most current Cost Margin Analysis is positive, as is the reimbursable FTE. Funding this cost center supports the Strategic Plan Initiatives of Access and Excellence, and the Core Themes, "Provide Accessible Education and Services", "Provide Quality Education and Services", "Meets the Needs of the Student, Business, and Community", and "Support Student Success".

1152 - Social Sciences

Actual 2017-18	Actual 2018-19	Budget 2019-20	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
74,602	63,965	73,350	6120	Adjunct Faculty - Credit	79,917	79,917	79,917
129,273	129,340	132,857	6130	Full Time - 9 Month Faculty	142,805	142,805	142,805
0	O	3,500	6800	Part Time Support Staff	3,500	3,500	3,500
14,269	13,991	15,787	1	FICA	17,306	17,306	17,306
66	64	76	2	Worker's Compensation	76	76	76
1,404	1,036	2,064	3	Unemployment	2,262	2,262	2,262
50,624	48,020	54,527	4	PERS	59,365	59,365	59,365
432	312	339	5	Life Insurance	339	339	339
539	528	108	6	Accident/Disability Insurance	108	108	108
28,940	25,153	33,600	7	Health Insurance	34,800	34,800	34,800
300,149	282,408	316,208		Total Personnel Services	340,479	340,479	340,479
689	0	0	7050	Supplies	0	0	0
348	131	O	7060	Books	0	0	0
71	173	0	7240	Travel	0	0	0
50	50	0	7350	Dues / Memberships	0	0	0
310	1,368	O	7400	Contracted Services	0	O	0
245	0	0	7940	Furniture < \$5,000	0	0	0
1,714	1,723	0		Total Materials & Services	0	0	0
301,862	284,131	316,208		Total Expenditures	340,479	340,479	340,479

The Social Sciences Department funds two nine-month faculty and adjunct faculty as needed based on enrollment. The Department's most current Cost Margin Analysis and reimbursable FTE are positive. The Associate of General Studies in Psychology Program became active in the Fall of 2019. Currently there are 80 students in this program alone. This cost center supports the Strategic Plan Initiatives of Access and Excellence, and the Core Themes, "Provide Accessible Education and Services," "Provide Quality Education and Services," "Meets the Needs of the Student, Business, and Community," and "Support Student Success."

1153 - Agricultural Science

Actual 2017-18	Actual 2018-19	Budget 2019-20	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
14,973	8,489	17,350	6120	Adjunct Faculty - Credit	6,120	6,120	6,120
62,645	66,482	70,253	6130	Full Time - 9 Month Faculty	75,722	75,722	75,722
0	0	1,000	6800	Part Time Support Staff	1,000	1,000	1,000
0	O	O	6900	Student Wages	2,000	2,000	2,000
5,239	4,817	6,522	1	FICA	6,490	6,490	6,490
26	21	53	2	Worker's Compensation	53	53	53
467	383	853	3	Unemployment	848	848	848
17,192	17,648	21,911	4	PERS	21,898	21,898	21,898
223	163	171	5	Life Insurance	171	171	171
276	274	54	6	Accident/Disability Insurance	54	54	54
18,100	16,200	16,800	7	Health Insurance	17,400	17,400	17,400
18	0	0	9	Flexible Benefit Plan	0	0	0
119,159	114,477	134,967		Total Personnel Services	131,757	131,757	131,757
1,565	1,137	0	7050	Supplies	0	0	0
2,125	1,336	0	7240	Travel	0	0	0
485	0	0	7400	Contracted Services	0	0	0
538	320	0	7925	Tools & Equipment < \$5,000	0	0	0
4,713	2,793	0		Total Materials & Services	0	0	0
123,872	117,270	134,967		Total Expenditures	131,757	131,757	131,757

The Agricultural Science Department provides funding for one nine-month faculty and adjunct faculty as needed based on enrollment. This Department is very involved in the community and works to provide employment from within the community. Retention from Fall 2019 to Winter 2020 was 69% retained to take a class in Agriculture. The department's most current Cost Margin Analysis is negative, with a positive FTE. They are currently working on a one-year certificate and have made some reductions in the number of credits required to graduate. This cost center supports the Strategic Plan Initiatives of Access and Excellence, and the Core Themes, "Provide Accessible Education and Services," "Provide Quality Education and Services," "Meets the Needs of the Student, Business, and Community," and "Support Student Success."

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1202 - Developmental Ed. - Mathematics

Actual 2017-18	Actual 2018-19	Budget 2019-20	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
44,575	50,650	43,350	6120	Adjunct Faculty - Credit	44,217	44,217	44,217
69,657	71,705	73,497	6130	Full Time - 9 Month Faculty	76,841	76,841	76,841
0	0	3,825	6800	Part Time Support Staff	3,825	3,825	3,825
8,589	9,413	8,976	1	FICA	9,554	9,554	9,554
44	41	55	2	Worker's Compensation	50	50	50
739	716	1,173	3	Unemployment	1,249	1,249	1,249
26,719	29,908	32,257	4	PERS	34,184	34,184	34,184
248	181	191	5	Life Insurance	191	191	191
301	298	54	6	Accident/Disability Insurance	54	54	54
17,865	15,414	16,800	7	Health Insurance	17,400	17,400	17,400
8	0	O	9	Flexible Benefit Plan	0	0	0
168,745	178,327	180,178		Total Personnel Services	187,564	187,564	187,564
611	0	0	7050	Supplies	0	0	0
0	90	0	7350	Dues / Memberships	0	O	0
299	O	O	7925	Tools & Equipment < \$5,000	0	0	0
910	90	0		Total Materials & Services	0	0	0
169,656	178,417	180,178		Total Expenditures	187,564	187,564	187,564

The Mathematics-Developmental Education Department provides funding for one 9-month faculty and adjunct faculty as needed based on enrollment. The Department's most current Cost Margin Analysis and reimbursable FTE are positive. The Department is successfully utilizing Assessment Outcomes to review and revise courses to ensure Student Success. This cost center supports the Strategic Plan Initiatives of Access and Excellence, and the Core Themes "Provide Accessible Education and Services", "Provide Quality Education and Services", "Meets the Needs of the Student, Business, and Community", and "Support Student Success".

1203 - Developmental Ed. - Language Arts

Actual 2017-18	Actual 2018-19	Budget 2019-20	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
33,640	17,257	33,350	6120	Adjunct Faculty - Credit	34,017	34,017	34,017
60,468	64,172	67,812	6130	Full Time - 9 Month Faculty	73,091	73,091	73,091
O	0	3,500	6800	Part Time Support Staff	3,500	3,500	3,500
6,997	6,052	7,751	1	FICA	8,462	8,462	8,462
34	25	62	2	Worker's Compensation	62	62	62
635	473	1,013	3	Unemployment	1,106	1,106	1,106
26,372	23,634	28,438	4	PERS	30,974	30,974	30,974
215	157	175	5	Life Insurance	175	175	175
269	266	54	6	Accident/Disability Insurance	54	54	54
18,100	16,185	16,800	7	Health Insurance	17,400	17,400	17,400
146,730	128,223	158,955		Total Personnel Services	168,841	168,841	168,841
268	0	0	7050	Supplies	0	0	0
48	0	O	7060	Books	0	0	0
O	762	0	7240	Travel	0	0	0
O	100	O	7350	Dues / Memberships	0	0	0
316	862	0		Total Materials & Services	0	0	0
147,046	129,085	158,955		Total Expenditures	168,841	168,841	168,841

The Developmental Education – Language Arts Department provides funding for one nine-month faculty and adjunct faculty as needed based on enrollment. The Department's most current Cost Margin Analysis is positive, as is the reimbursable FTE. In 2019-2020 this department successfully reduced their headcount by 25 percent, with students enrolling in higher level courses. This is an excellent step toward student success. This cost center supports the Strategic Plan Initiatives of Access and Excellence, and the Core Themes "Provide Accessible Education and Services", "Provide Quality Education and Services", "Meets the Needs of the Student, Business, and Community" and "Support Student Success".

1205 - GED / ESL

Actual 2017-18	Actual 2018-19	Budget 2019-20	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
1,672	836	3,350	6120	Adjunct Faculty - Credit	0	0	0
0	196,093	65,925	6600	Administrative Salaries	88,728	88,728	88,728
0	15,499	200,729	6800	Part Time Support Staff	274,958	274,958	274,958
128	16,254	20,399	1	FICA	27,822	27,822	27,822
1	88	170	2	Worker's Compensation	185	185	185
12	1,244	2,657	3	Unemployment	3,637	3,637	3,637
0	34,559	72,982	4	PERS	99,540	99,540	99,540
0	130	134	5	Life Insurance	226	226	226
0	225	54	6	Accident/Disability Insurance	108	108	108
0	41,671	54,312	7	Health Insurance	87,000	87,000	87,000
1,812	306,598	420,712		Total Personnel Services	582,204	582,204	582,204
0	2,022	1,017	7050	Supplies	2,022	2,022	2,022
O	331	1,331	7060	Books	1,247	1,247	1,247
O	671	416	7100	Printing	500	500	500
0	9,144	11,569	7240	Travel	11,569	11,569	11,569
0	3,033	2,108	7250	Training & Continuing Education	2,108	2,108	2,108
O	165	165	7350	Dues / Memberships	111	111	111
0	11	0	7360	Subscriptions	54	54	54
248,677	8,397	9,528	7400	Contracted Services	9,528	9,528	9,528
328,511	346,240	408,141	7657	Cont. Serv., Credit Recovery	346,240	346,240	346,240
O	38,141	O	7657	Cont. Serv. Credit Recovery	38,141	38,141	38,141
O	257	257	7925	Tools & Equipment < \$5,000	257	257	257
577,188	408,412	434,532		Total Materials & Services	411,777	411,777	411,777
0	3,822	1,500	8000	Equipment	1,500	1,500	1,500
0	3,822	1,500		Total Capital Outlay	1,500	1,500	1,500
579,001	718,832	856,744		Total Expenditures	995,481	995,481	995,481

The GED/ESL Department Budget provides funding for administration (full and part-time staff) and supplies to support the College's Adult Learning Programs. The Department realized an increase in graduates during in the Fall of 2019 of more than double. Educational attainment helps drive personal and community prosperity. This cost center supports the Strategic Plan Initiatives of Access and Excellence, and the Core Themes, "Provide Accessible Education and Services," "Provide Quality Education and Services," "Meets the Needs of the Student, Business, and Community," and "Support Student Success."

1301 - Business Mgmt.

Actual 2017-18	Actual 2018-19	Budget 2019-20	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
27,814	38,220	33,350	6120	Adjunct Faculty - Credit	34,017	34,017	34,017
70,680	71,705	73,497	6130	Full Time - 9 Month Faculty	76,841	76,841	76,841
7,329	8,031	7,918	1	FICA	8,481	8,481	8,481
36	39	60	2	Worker's Compensation	60	60	60
626	589	1,035	3	Unemployment	1,109	1,109	1,109
21,833	24,998	25,864	4	PERS	27,549	27,549	27,549
248	181	184	5	Life Insurance	184	184	184
300	298	54	6	Accident/Disability Insurance	54	54	54
17,682	16,200	16,800	7	Health Insurance	17,400	17,400	17,400
146,548	160,261	158,762		Total Personnel Services	165,695	165,695	165,695
311	322	0	7050	Supplies	0	0	0
621	71	0	7060	Books	0	O	0
176	52	O	7100	Printing	0	0	0
440	783	0	7240	Travel	0	O	0
O	68	O	7350	Dues / Memberships	0	0	0
128	415	0	7400	Contracted Services	0	0	0
1,677	1,711	0		Total Materials & Services	0	0	0
148,225	161,972	158,762		Total Expenditures	165,695	165,695	165,695

The Business Management Department budget provides funding for one nine-month faculty and adjunct faculty as needed depending on enrollment. The Department's most current Cost Margin Analysis and reimbursable FTE are positive. The Business Management Department has a 55 percent retention rate of students returning to take classes in Business Management with 83% returning to take any class. The department is also utilizing Open Educational Resources to help reduce the cost of textbooks, lowering the costs to students. This cost center supports the Strategic Plan Initiatives of Access and Excellence and the Core Themes, "Provide Accessible Education and Services", "Provide Quality Education and Services", "Meets the Needs of the Student, Business, and Community" and "Support Student Success".

1302 - Emergency Response Operations

Actual 2017-18	Actual 2018-19	Budget 2019-20	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
64,565	59,998	68,350	6120	Adjunct Faculty - Credit	87,720	87,720	87,720
83,561	100,261	105,947	6130	Full Time - 9 Month Faculty	114,195	114,195	114,195
43,381	37,514	56,661	6800	Part Time Support Staff	38,203	38,203	38,203
0	473	0	6900	Student Wages	0	0	0
14,284	14,976	17,413	1	FICA	18,369	18,369	18,369
85	82	100	2	Worker's Compensation	80	80	80
1,286	1,148	2,276	3	Unemployment	2,401	2,401	2,401
38,504	26,439	51,486	4	PERS	58,519	58,519	58,519
289	243	225	5	Life Insurance	225	225	225
365	431	108	6	Accident/Disability Insurance	108	108	108
21,610	25,363	33,600	7	Health Insurance	34,800	34,800	34,800
267,930	266,929	336,166		Total Personnel Services	354,620	354,620	354,620
2,087	2,349	0	7050	Supplies	0	0	0
3,260	600	0	7060	Books	0	O	0
0	8	0	7061	Multi-media	0	O	0
0	52	0	7100	Printing	0	O	0
680	150	0	7150	Marketing	0	O	0
612	404	0	7240	Travel	0	0	0
O	292	0	7250	Training & Continuing Education	0	0	0
228	0	O	7350	Dues / Memberships	0	0	0
1,172	1,964	0	7360	Subscriptions	0	0	0
3,773	9,919	0	7400	Contracted Services	0	O	0
0	7,220	0	7850	Repairs	0	O	0
1,307	1,307	0	7920	Equipment Lease / Rental	0	0	0
12,423	2,180	O	7925	Tools & Equipment < \$5,000	0	0	0
25,543	26,446	0		Total Materials & Services	0	0	0
0	0	20,000	8000	Equipment	0	0	0
0	0	20,000		Total Capital Outlay	0	0	0
293,473	293,374	356,166		Total Expenditures	354,620	354,620	354,620

The Emergency Response Operations (ERO) Department budget funds two nine-month faculty and adjunct faculty as needed depending on enrollment. The Department's most current Cost Margin Analysis and reimbursable FTE are positive. This department is working closely with the community service agencies to become the premier training provider for Emergency Response training in the Klamath Basin. This cost center supports the Strategic Plan Initiatives of Access and Excellence, and the Core Themes, "Provide Accessible Education and Services," "Provide Quality Education and Services," "Meets the Needs of the Student, Business, and Community," and "Support Student Success."

1303 - Advanced Manufacturing Engineering

Actual 2017-18	Actual 2018-19	Budget 2019-20	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
2,194	10,825	10,550	6120	Adjunct Faculty - Credit	7,650	7,650	7,650
43,797	46,677	49,325	6130	Full Time - 9 Month Faculty	53,165	53,165	53,165
O	2,665	O	6800	Part Time Support Staff	1,500	1,500	1,500
3,220	4,660	4,324	1	FICA	4,767	4,767	4,767
24	24	90	2	Worker's Compensation	105	105	105
323	362	565	3	Unemployment	623	623	623
10,509	13,536	1,380	4	PERS	16,017	16,017	16,017
139	108	127	5	Life Insurance	127	127	127
203	200	54	6	Accident/Disability Insurance	54	54	54
3,449	2,880	16,800	7	Health Insurance	17,400	17,400	17,400
63,858	81,937	83,215		Total Personnel Services	101,409	101,409	101,409
183	6,198	0	7050	Supplies	0	0	0
231	86	0	7240	Travel	0	0	0
5,943	884	0	7925	Tools & Equipment < \$5,000	0	0	0
0	2,640	O	7935	Software < \$5,000	0	0	0
6,357	9,808	0		Total Materials & Services	0	0	0
70,215	91,745	83,215		Total Expenditures	101,409	101,409	101,409

The Advanced Manufacturing and Engineering Department budget funds one nine-month faculty and adjunct faculty as needed depending on enrollment. The department's most recent Cost Margin Analysis is negative, with a positive reimbursable FTE. The program's Fall 2019 retention was excellent, with 86 percent returning to take a class in Advanced Manufacturing Engineering Technology. This cost center supports the Strategic Plan Initiatives of Access and Excellence, and the Core Themes, "Provide Accessible Education and Services," "Provide Quality Education and Services," "Meets the Needs of the Student, Business, and Community," and "Support Student Success."

1304 - Nursing

Actual 2017-18	Actual 2018-19	Budget 2019-20	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
151,903	146,632	178,818	6100	Full Time Faculty	79,672	79,672	79,672
50,646	64,647	35,350	6120	Adjunct Faculty - Credit	45,900	45,900	45,900
48,300	67,408	108,217	6130	Full Time - 9 Month Faculty	116,586	116,586	116,586
0	0	O	6600	Administrative Salaries	107,100	107,100	107,100
16,279	15,648	0	6700	Full Time Support Staff	0	0	0
21,659	33,559	30,531	6800	Part Time Support Staff	31,590	31,590	31,590
21,409	26,379	26,743	1	FICA	29,135	29,135	29,135
107	-224	186	2	Worker's Compensation	171	171	171
1,993	517	3,495	3	Unemployment	3,808	3,808	3,808
53,630	64,160	88,944	4	PERS	100,470	100,470	100,470
586	-4,490	577	5	Life Insurance	577	577	577
891	786	201	6	Accident/Disability Insurance	201	201	201
46,475	39,574	70,754	7	Health Insurance	73,637	73,637	73,637
413,880	454,595	543,816		Total Personnel Services	588,847	588,847	588,847
-62	311	0	7050	Supplies	0	0	0
O	772	O	7060	Books	0	0	0
0	345	0	7061	Multi-media	0	0	0
65	0	0	7100	Printing	0	0	0
O	29	0	7115	Postage	0	0	0
0	1,066	O	7150	Marketing	0	0	0
2,037	2,379	0	7240	Travel	0	O	0
158	75	0	7350	Dues / Memberships	0	O	0
118	O	0	7360	Subscriptions	0	O	0
3,315	2,847	0	7400	Contracted Services	0	O	0
0	10,726	0	7755	Student Tuition Waivers - Credit	0	O	0
1,103	0	O	7850	Repairs	0	O	0
586	629	0	7920	Equipment Lease / Rental	0	O	0
0	3,124	0	7925	Tools & Equipment < \$5,000	0	0	0
7,319	22,303	0		Total Materials & Services	0	0	0
421,199	476,898	543,816		Total Expenditures	588,847	588,847	588,847

The Nursing Department Budget funds one nursing program administrator, one twelve full-time faculty, two nine-month faculty, and adjunct faculty as needed based on enrollment. The Department's most recent Cost Margin Analysis is negative, with a positive reimbursable FTE. All of the program's 2019 graduates are employed as Registered Nurses, with four graduates enrolled in RN to BSN programs. This cost center supports the Strategic Plan Initiatives of Access and Excellence and the Core Themes, "Provide Accessible Education and Services", "Provide Quality Education and Services", "Meets the Needs of the Student, Business, and Community" and "Support Student Success".

1305 - Automotive

Actual 2017-18	Actual 2018-19	Budget 2019-20	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
9,476	1,277	18,350	6120	Adjunct Faculty - Credit	15,300	15,300	15,300
62	45,056	47,611	6130	Full Time - 9 Month Faculty	51,317	51,317	51,317
6,040	3,974	O	6800	Part Time Support Staff	0	O	0
1,156	3,479	4,790	1	FICA	5,096	5,096	5,096
3	23	26	2	Worker's Compensation	26	26	26
109	274	626	3	Unemployment	666	666	666
2,161	10,573	15,905	4	PERS	16,978	16,978	16,978
0	110	150	5	Life Insurance	150	150	150
0	203	54	6	Accident/Disability Insurance	54	54	54
0	16,200	16,800	7	Health Insurance	17,400	17,400	17,400
19,007	81,170	104,312		Total Personnel Services	106,987	106,987	106,987
2,675	6,664	0	7020	Live-Work Expense	0	0	0
2,641	3,792	0	7050	Supplies	0	O	0
212	0	0	7060	Books	0	O	0
0	512	0	7061	Multi-media	0	O	0
60	0	O	7100	Printing	0	O	0
528	532	0	7150	Marketing	0	O	0
87	0	0	7240	Travel	0	O	O
O	434	0	7250	Training & Continuing Education	0	O	O
1,428	763	O	7360	Subscriptions	0	O	0
214	190	0	7400	Contracted Services	0	O	0
258	0	0	7645	Other Fees & Services	0	O	O
0	393	O	7850	Repairs	0	O	0
172	1,170	O	7925	Tools & Equipment < \$5,000	0	O	0
8,275	14,450	0		Total Materials & Services	0	0	0
27,282	95,619	104,312		Total Expenditures	106,987	106,987	106,987

The Automotive Department budget funds one nine-month faculty position and adjunct faculty as needed based on enrollment. The Department's most recent Cost Margin Analysis is negative, with a positive reimbursable FTE. The Program's most recent enrollment more than doubled, with a 100% retention of students returning to classes within the Automotive Program. They have also recently begun internships with three dealerships in the community. This cost center supports the Strategic Plan Initiatives of Access and Excellence and the Core Themes, "Provide Accessible Education and Services", "Provide Quality Education and Services", "Meets the Needs of the Student, Business, and Community" and "Support Student Success".

1306 - Apprenticeship Related Training

Actual 2017-18	Actual 2018-19	Budget 2019-20	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
42,197	53,845	38,350	6120	Adjunct Faculty - Credit	39,117	39,117	39,117
3,168	4,119	2,678	1	FICA	2,992	2,992	2,992
34	42	15	2	Worker's Compensation	15	15	15
293	323	350	3	Unemployment	391	391	391
8,656	10,999	6,707	4	PERS	7,495	7,495	7,495
54,349	69,328	48,100		Total Personnel Services	50,011	50,011	50,011
2,404	1,002	0	7060	Books	0	0	0
757	166	0	7240	Travel	0	O	0
1,200	O	0	7751	Emp. Tuition Waivers - Non-Credit	0	O	0
4,361	1,168	0		Total Materials & Services	0	0	0
0	5,060	0	8000	Equipment - Exempt	0	0	0
0	5,060	0		Total Capital Outlay	0	0	0
58,710	75,556	48,100		Total Expenditures	50,011	50,011	50,011

The Apprenticeship Department budget funds adjunct faculty as needed based on enrollment. The department's most recent Cost Margin Analysis is positive, as is their reimbursable FTE. The program enjoyed a 95 percent retention of students from Fall 2019 to Winter 2019, with all students returning to take a class in Apprenticeship Related Training. Eighteen local employers have students enrolled in Apprenticeship training. This cost center supports the Strategic Plan Initiatives of Access and Excellence, and the Core Themes, "Provide Accessible Education and Services," "Provide Quality Education and Services," "Meets the Needs of the Student, Business and Community" and "Support Student Success".

1308 - Culinary Arts

Actual 2017-18	Actual 2018-19	Budget 2019-20	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
45,990	62,704	63,350	6120	Adjunct Faculty - Credit	61,200	61,200	61,200
48,630	51,903	54,846	6130	Full Time - 9 Month Faculty	0	O	O
6,974	9,863	20,000	6800	Part Time Support Staff	14,872	14,872	14,872
O	0	3,000	6900	Student Wages	3,000	3,000	3,000
7,671	9,629	10,546	1	FICA	6,049	6,049	6,049
46	60	85	2	Worker's Compensation	65	65	65
713	761	1,378	3	Unemployment	791	791	791
23,896	29,339	26,508	4	PERS	13,060	13,060	13,060
174	127	162	5	Life Insurance	0	O	0
231	226	54	6	Accident/Disability Insurance	0	0	0
9,573	7,962	16,800	7	Health Insurance	1,740	1,740	1,740
143,896	172,574	196,729		Total Personnel Services	100,777	100,777	100,777
728	3,209	0	7010	Food & Beverage CGS	2,500	2,500	2,500
1,915	936	0	7020	Live-Work Expense	0	O	0
423	6,857	O	7050	Supplies	1,000	1,000	1,000
O	73	0	7060	Books	500	500	500
57	52	0	7100	Printing	100	100	100
58	22	0	7240	Travel	500	500	500
863	0	0	7400	Contracted Services	2,000	2,000	2,000
143	5,918	O	7820	Uniform Rental	0	0	0
O	0	O	7850	Repairs	2,500	2,500	2,500
899	1,069	0	7920	Equipment Lease / Rental	1,000	1,000	1,000
O	432	O	7925	Tools & Equipment < \$5,000	0	0	O
5,087	18,569	0		Total Materials & Services	10,100	10,100	10,100
148,983	191,144	196,729		Total Expenditures	110,877	110,877	110,877

Pending Board approval, the Culinary Arts program is being inactivated, with students being encouraged to enroll in alternative Degrees or Certificates. This budget will fund a Culinary Arts program teach out. This budget accounts for one lab coordinator and adjunct faculty as needed based on enrollment. This cost center supports the Strategic Plan Initiatives of Access and Excellence and the Core Themes, "Provide Accessible Education and Services", "Provide Quality Education and Services", "Meets the Needs of the Student, Business, and Community" and "Support Student Success".

1309 - Gen. Ed. Computer Skills

Actual 2017-18	Actual 2018-19	Budget 2019-20	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
58,892	63,264	43,350	6120	Adjunct Faculty - Credit	51,000	51,000	51,000
O	0	44,360	6130	Full Time - 9 Month Faculty	51,317	51,317	51,317
O	0	O	6800	Part Time Support Staff	4,600	4,600	4,600
0	O	5,445	6900	Student Wages	0	0	0
4,393	4,850	6,871	1	FICA	8,179	8,179	8,179
19	23	66	2	Worker's Compensation	66	66	66
412	331	898	3	Unemployment	1,069	1,069	1,069
12,107	14,025	19,806	4	PERS	23,818	23,818	23,818
0	O	133	5	Life Insurance	133	133	133
1	0	54	6	Accident/Disability Insurance	54	54	54
0	0	16,800	7	Health Insurance	17,400	17,400	17,400
75,825	82,492	137,783		Total Personnel Services	157,637	157,637	157,637
80	90	0	7050	Supplies	0	0	0
0	184	0	7060	Books	0	0	0
17	-17	0	7061	Multi-media	0	0	0
0	609	0	7240	Travel	0	0	0
350	133	O	7400	Contracted Services	0	0	0
0	17	0	7925	Tools & Equipment < \$5,000	0	0	0
447	1,016	0		Total Materials & Services	0	0	0
76,272	83,508	137,783		Total Expenditures	157,637	157,637	157,637

The General Education Computer Skills Department budget funds one nine-month Faculty position and adjunct faculty as needed based on enrollment. The Department's most recent Cost Margin Analysis is positive, as is their reimbursable FTE. The department has launched new content and offered labs at least twice per week in an effort to increase student success and encourage enrollment. This cost center supports the Strategic Plan Initiatives of Access and Excellence, and the Core Themes, "Provide Accessible Education and Services," "Provide Quality Education and Services," "Meets the Needs of the Student, Business, and Community," and "Support Student Success."

1317 - Aviation

Actual 2017-18	Actual 2018-19	Budget 2019-20	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
58,941	62,908	66,478	6100	Full Time Faculty	71,651	71,651	71,651
3,957	40,043	33,350	6120	Adjunct Faculty - Credit	69,717	69,717	69,717
4,710	7,919	7,381	1	FICA	10,815	10,815	10,815
22	34	55	2	Worker's Compensation	55	55	55
440	628	965	3	Unemployment	1,414	1,414	1,414
13,609	15,975	23,943	4	PERS	32,970	32,970	32,970
181	159	200	5	Life Insurance	200	200	200
261	262	54	6	Accident/Disability Insurance	54	54	54
15,299	16,058	16,800	7	Health Insurance	17,400	17,400	17,400
97,421	143,987	149,226		Total Personnel Services	204,275	204,275	204,275
43	168	0	7050	Supplies	0	0	0
O	218	0	7060	Books	0	0	0
O	594	0	7150	Marketing	0	0	0
757	756	0	7240	Travel	0	0	0
69	40	O	7350	Dues / Memberships	0	0	0
0	500	0	7935	Software < \$5,000	0	O	0
869	2,274	0		Total Materials & Services	0	0	0
98,290	146,261	149,226		Total Expenditures	204,275	204,275	204,275

The Aviation Department budget funds one 12-month faculty position, and adjunct faculty as needed based on enrollment. The department's most recent Cost Margin Analysis is negative, with a positive reimbursable FTE. Since the Airplane Program came back on line in Summer term, 2019 enrollment has increased by 42 percent. This cost center supports the Strategic Plan Initiatives of Access and Excellence and the Core Themes, "Provide Accessible Education and Services", "Provide Quality Education and Services", "Meets the Needs of the Student, Business, and Community", and "Support Student Success".

1351 - Health Information Management

Actual 2017-18	Actual 2018-19	Budget 2019-20	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
18,865	23,548	12,350	6120	Adjunct Faculty - Credit	15,300	15,300	15,300
55,508	58,694	61,866	6130	Full Time - 9 Month Faculty	66,509	66,509	66,509
O	0	O	6800	Part Time Support Staff	9,000	9,000	9,000
5,619	6,330	5,422	1	FICA	6,947	6,947	6,947
28	24	46	2	Worker's Compensation	66	66	66
493	495	709	3	Unemployment	908	908	908
15,515	17,008	18,658	4	PERS	21,136	21,136	21,136
198	144	139	5	Life Insurance	139	139	139
249	249	54	6	Accident/Disability Insurance	54	54	54
8,936	7,999	16,800	7	Health Insurance	17,400	17,400	17,400
105,411	114,491	116,044		Total Personnel Services	137,458	137,458	137,458
957	0	0	7050	Supplies	0	0	0
1,373	1,321	O	7060	Books	0	0	0
O	500	0	7150	Marketing	0	O	0
O	318	0	7240	Travel	0	O	0
499	O	0	7250	Training & Continuing Education	0	O	0
O	160	O	7350	Dues / Memberships	0	O	0
1,365	3,105	0	7360	Subscriptions	0	O	0
177	300	0	7400	Contracted Services	0	O	0
4,371	5,703	0		Total Materials & Services	0	0	0
109,782	120,194	116,044		Total Expenditures	137,458	137,458	137,458

The Health Informatics Department budget funds one nine-month faculty position and adjunct faculty as needed based on enrollment. The department's most recent Cost Margin Analysis is positive with a positive reimbursable FTE. Enrollment in Winter, 2020 is 42% higher than the previous year. The Health Informatics Program also enjoys a 78.4 retention of students taking classes within the program from Fall 2019 to Winter 2020. This cost center supports the Strategic Plan Initiatives of Access and Excellence and the Core Themes, "Provide Accessible Education and Services", "Provide Quality Education and Services", "Meets the Needs of the Student, Business, and Community", and "Support Student Success".

1352 - Diesel

Actual 2017-18	Actual 2018-19	Budget 2019-20	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
63,150	65,990	0	6100	Full Time Faculty	0	0	0
24,316	35,820	22,350	6120	Adjunct Faculty - Credit	22,797	22,797	22,797
42,339	O	67,520	6130	Full Time - 9 Month Faculty	63,449	63,449	63,449
0	0	10,200	6800	Part Time Support Staff	10,200	10,200	10,200
9,134	7,691	7,399	1	FICA	7,378	7,378	7,378
50	32	73	2	Worker's Compensation	73	73	73
866	548	967	3	Unemployment	964	964	964
24,022	18,804	22,121	4	PERS	21,734	21,734	21,734
312	157	139	5	Life Insurance	139	139	139
416	254	54	6	Accident/Disability Insurance	54	54	54
29,709	14,631	16,800	7	Health Insurance	17,400	17,400	17,400
194,315	143,926	147,623		Total Personnel Services	144,189	144,189	144,189
11,775	5,437	0	7020	Live-Work Expense	0	0	0
1,527	954	0	7050	Supplies	0	0	0
419	0	0	7150	Marketing	0	0	0
25	928	0	7240	Travel	0	0	0
557	196	0	7400	Contracted Services	0	0	0
241	0	0	7645	Other Fees & Services	0	0	0
211	393	0	7850	Repairs	0	0	0
806	1,781	O	7925	Tools & Equipment < \$5,000	0	0	0
15,561	9,689	0		Total Materials & Services	0	0	0
209,876	153,615	147,623		Total Expenditures	144,189	144,189	144,189

The Diesel Department budget funds one 9-month faculty position, and adjunct faculty as needed based on enrollment. The department's most recent Cost Margin Analysis is positive, as is their reimbursable FTE. This cost center supports the Strategic Plan Initiatives of Access and Excellence, and the Core Themes, "Provide Accessible Education and Services," "Provide Quality Education and Services," "Meets the Needs of the Student, Business, and Community," and "Support Student Success."

1354 - Welding

Actual 2017-18	Actual 2018-19	Budget 2019-20	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
18,425	21,838	13,350	6120	Adjunct Faculty - Credit	20,400	20,400	20,400
60,530	64,901	67,812	6130	Full Time - 9 Month Faculty	73,091	73,091	73,091
5,615	6,408	5,953	1	FICA	7,152	7,152	7,152
30	24	48	2	Worker's Compensation	48	48	48
499	499	778	3	Unemployment	935	935	935
17,781	20,138	20,476	4	PERS	23,914	23,914	23,914
215	157	165	5	Life Insurance	165	165	165
269	266	54	6	Accident/Disability Insurance	54	54	54
18,100	16,200	16,800	7	Health Insurance	17,400	17,400	17,400
121,464	130,433	125,436		Total Personnel Services	143,159	143,159	143,159
534	2,533	0	7050	Supplies	0	0	0
0	150	0	7061	Multi-media	0	0	0
0	257	0	7150	Marketing	. 0	0	0
0	1,360	0	7240	Travel	0	Ō	0
235	323	0	7350	Dues / Memberships	0	0	0
557	0	0	7400	Contracted Services	0	O	0
479	5,028	0	7925	Tools & Equipment < \$5,000	0	0	0
1,806	9,651	0		Total Materials & Services	0	0	0
123,270	140,083	125,436		Total Expenditures	143,159	143,159	143,159

The Welding Department budget funds one nine-month faculty position and adjunct faculty as needed based on enrollment. The department's most recent Cost Margin Analysis is positive, as is their reimbursable FTE. The department plans to continue to offer dual credit offerings in an effort to stimulate enrollment. By pursuing internship opportunities within the community, they hope to increase their retention. This cost center supports the Strategic Plan Initiatives of Access and Excellence and the Core Themes, "Provide Accessible Education and Services", "Provide Quality Education and Services", "Meets the Needs of the Student, Business, and Community" and "Support Student Success".

1355 - Accounting

Actual 2017-18	Actual 2018-19	Budget 2019-20	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
7,612	13,770	15,350	6120	Adjunct Faculty - Credit	20,400	20,400	20,400
64,533	69,266	72,782	6130	Full Time - 9 Month Faculty	76,094	76,094	76,094
5,449	6,416	6,486	1	FICA	7,382	7,382	7,382
25	25	55	2	Worker's Compensation	55	55	55
476	452	848	3	Unemployment	965	965	965
16,485	19,514	22,219	4	PERS	24,736	24,736	24,736
231	169	215	5	Life Insurance	215	215	215
285	282	54	6	Accident/Disability Insurance	54	54	54
10,123	8,886	16,800	7	Health Insurance	17,400	17,400	17,400
105,219	118,781	134,809		Total Personnel Services	147,300	147,300	147,300
111	0	0	7050	Supplies	0	0	0
O	1,430	O	7060	Books	0	0	0
42	756	0	7240	Travel	0	0	0
153	2,186	0		Total Materials & Services	0	0	0
105,372	120,967	134,809		Total Expenditures	147,300	147,300	147,300

The Accounting Department budget funds one nine-month faculty and adjunct faculty as needed based on enrollment. The department's most recent Cost Margin Analysis is positive with a positive reimbursable FTE. The program enjoyed a 72% retention rate in their Fall to Winter transition, which is traditional for their programs. They collaborate with other relatable programs (Health Information Management, Business Administration, etc.) for program compatibility and are available in face to face format and distance education. This cost center supports the Strategic Plan Initiatives of Access and Excellence and the Core Themes, "Provide Accessible Education and Services", "Provide Quality Education and Services", "Meets the Needs of the Student, Business, and Community", and "Support Student Success".

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2020-2021

1356 - Digital Media and Design

Actual 2017-18	Actual 2018-19	Budget 2019-20	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
87,276	61,688	54,350	6120	Adjunct Faculty - Credit	55,437	55,437	55,437
0	0	3,500	6800	Part Time Support Staff	3,500	3,500	3,500
0	338	O	6900	Student Wages	0	0	0
6,507	4,746	4,170	1	FICA	4,509	4,509	4,509
32	29	26	2	Worker's Compensation	26	26	26
611	382	545	3	Unemployment	589	589	589
19,249	11,665	9,772	4	PERS	10,623	10,623	10,623
113,674	78,847	72,363		Total Personnel Services	74,684	74,684	74,684
88	199	0	7050	Supplies	0	0	0
394	O	0	7060	Books	0	0	0
65	235	0	7240	Travel	0	O	0
134	170	0	7400	Contracted Services	0	0	0
821	2,532	O	7925	Tools & Equipment < \$5,000	0	0	0
1,502	3,136	0		Total Materials & Services	0	0	0
115,176	81,984	72,363		Total Expenditures	74,684	74,684	74,684

The Digital Media and Design Department budget funds adjunct faculty as needed based on enrollment. The department's most recent Cost Margin Analysis is positive with a positive reimbursable FTE. The department recently reached an agreement with SOU for articulation of the DMD AAS degree into the Film and Cinema Department at SOU. This cost center supports the Strategic Plan Initiatives of Access and Excellence, and the Core Themes, "Provide Accessible Education and Services," "Provide Quality Education and Services," "Meets the Needs of the Student, Business, and Community," and "Support Student Success."

1357 - Business Technology

Actual 2017-18	Actual 2018-19	Budget 2019-20	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
2,507	1,394	11,350	6120	Adjunct Faculty - Credit	11,577	11,577	11,577
65,024	68,875	72,782	6130	Full Time - 9 Month Faculty	76,094	76,094	76,094
5,078	5,409	6,180	1	FICA	6,707	6,707	6,707
23	19	46	2	Worker's Compensation	46	46	46
413	418	808	3	Unemployment	877	877	877
19,719	21,164	25,886	4	PERS	27,679	27,679	27,679
231	169	171	5	Life Insurance	171	171	171
284	282	54	6	Accident/Disability Insurance	54	54	54
18,100	16,180	16,800	7	Health Insurance	17,400	17,400	17,400
111,378	113,910	134,077		Total Personnel Services	140,605	140,605	140,605
413	193	0	7050	Supplies	0	0	0
O	775	O	7240	Travel	0	0	0
309	0	0	7250	Training & Continuing Education	0	0	0
O	190	O	7350	Dues / Memberships	0	0	0
O	264	O	7400	Contracted Services	0	0	0
456	0	O	7925	Tools & Equipment < \$5,000	0	0	0
1,178	1,423	0		Total Materials & Services	0	0	0
112,556	115,332	134,077		Total Expenditures	140,605	140,605	140,605

The Business Technology Department budget funds one nine-month faculty position and adjunct faculty as needed, based on enrollment. The department's most recent Cost Margin Analysis is negative, with a positive Reimbursable FTE. They have been showing a slight positive trend in enrollment over the last two years. They are also redesigning their Office Professional Support Specialist Pathway Certificate in order to capture additional displaced workers. This cost center supports the Strategic Plan Initiatives of Access and Excellence, and the Core Themes, "Provide Accessible Education and Services," "Provide Quality Education and Services," "Meets the Needs of the Student, Business, and Community," and "Support Student Success."

1358 - Computer Engineering Tech.

Actual 2017-18	Actual 2018-19	Budget 2019-20	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
39,574	48,530	43,350	6120	Adjunct Faculty - Credit	25,500	25,500	25,500
36,473	40,692	99,206	6130	Full Time - 9 Month Faculty	109,057	109,057	109,057
0	0	7,500	6800	Part Time Support Staff	7,500	7,500	7,500
5,706	6,964	11,223	1	FICA	10,867	10,867	10,867
35	38	91	2	Worker's Compensation	91	91	91
531	545	1,467	3	Unemployment	1,421	1,421	1,421
15,613	17,589	34,817	4	PERS	34,735	34,735	34,735
140	104	268	5	Life Insurance	268	268	268
198	214	108	6	Accident/Disability Insurance	108	108	108
14,535	13,261	33,600	7	Health Insurance	34,800	34,800	34,800
112,804	127,937	231,630		Total Personnel Services	224,348	224,348	224,348
199	298	0	7050	Supplies	0	0	0
306	0	0	7060	Books	0	O	0
104	90	O	7150	Marketing	0	O	0
57	151	0	7240	Travel	0	0	0
O	900	O	7250	Training & Continuing Education	0	0	0
0	458	0	7350	Dues / Memberships	0	0	0
222	0	0	7400	Contracted Services	0	O	0
2,051	157	0	7925	Tools & Equipment < \$5,000	0	0	0
0	567	0	7935	Software < \$5,000	0	0	0
2,938	2,620	0		Total Materials & Services	0	0	0
115,742	130,557	231,630		Total Expenditures	224,348	224,348	224,348

The Computer Engineering Technology Department Budget funds two nine-month faculty positions and adjunct faculty as needed based on enrollment. The department's most recent Cost Margin Analysis is negative, with a positive Reimbursable FTE. The department has a 61% retention rate of students returning to take additional Computer Engineering Technology courses from Fall 2019 to Winter 2020. This cost center supports the Strategic Plan Initiatives of Access and Excellence, and the Core Themes, "Provide Accessible Education and Services," "Provide Quality Education and Services," "Meets the Needs of the Student, Business, and Community," and "Support Student Success."

1401 - Community Ed. - Reimb.

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Actual	Actual	Budget			Proposed	Approved	Adopted
2017-18	2018-19	2019-20	Acct#	Account Description	Amount	Amount	Amount
71,874	89,032	60,000	6200	Adjunct Faculty - Non-Credit	65,000	65,000	65,000
51,686	33,982	59,022	6600	Administrative Salaries	45,900	45,900	45,900
O	32,510	39,250	6700	Full Time Support Staff	35,900	35,900	35,900
18,876	0	0	6800	Part Time Support Staff	12,000	12,000	12,000
10,495	11,731	12,108	1	FICA	12,148	12,148	12,148
84	69	90	2	Worker's Compensation	100	100	100
986	931	1,574	3	Unemployment	1,570	1,570	1,570
16,619	22,412	30,547	4	PERS	26,343	26,343	26,343
156	158	270	5	Life Insurance	270	270	270
232	367	108	6	Accident/Disability Insurance	108	108	108
24,523	19,237	33,600	7	Health Insurance	34,800	34,800	34,800
195,531	210,429	236,569		Total Personnel Services	234,139	234,139	234,139
22,170	25,059	13,000	7031	Books for Resale	15,000	15,000	15,000
11,945	6,549	13,000	7050	Supplies	18,000	18,000	18,000
0	108	300	7060	Books	300	300	300
0	4,317	0	7100	Printing	0	0	0
14,638	19,558	20,000	7150	Marketing	20,000	20,000	20,000
614	5,019	4,000	7240	Travel	5,000	5,000	5,000
49	1,181	2,000	7250	Training & Continuing Education	2,500	2,500	2,500
349	0	500	7350	Dues / Memberships	500	500	500
17,366	660	2,000	7400	Contracted Services	50,000	50,000	50,000
11,803	12,917	12,000	7645	Other Fees & Services	12,000	12,000	12,000
650	-518	2,000	7925	Tools & Equipment < \$5,000	2,000	2,000	2,000
79,585	74,850	68,800		Total Materials & Services	125,300	125,300	125,300
275,116	285,279	305,369		Total Expenditures	359,439	359,439	359,439

The Community Education Department budget funds adjunct faculty as needed based on enrollment, one full-time administrative staff, and 1 full-time support staff. The purpose is to provide programs and training offered to business and industry on a per event contract basis, many of which generate Full Time Employment for State funding. This cost center supports the Strategic Plan Initiatives of Community and Excellence, and Core Themes, "Meet the needs of Student, Business, and Community," and "Support Student Success."

1402 - Contract Ed - Reimb.

Actual 2017-18	Actual 2018-19	Budget 2019-20	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
870	0	0	6130	Full Time - 9 Month Faculty	0	0	0
1,715	5,560	10,000	6200	Adjunct Faculty - Non-Credit	15,300	15,300	15,300
2,590	4,556	28,706	6600	Administrative Salaries	12,000	12,000	12,000
5,036	3,912	0	6700	Full Time Support Staff	0	0	0
0	10,728	15,300	6800	Part Time Support Staff	40,000	40,000	40,000
1,174	1,912	4,131	1	FICA	5,148	5,148	5,148
6	13	50	2	Worker's Compensation	50	50	50
109	152	540	3	Unemployment	673	673	673
7,960	2,089	8,465	4	PERS	4,215	4,215	4,215
26	31	53	5	Life Insurance	53	53	53
76	213	4	6	Accident/Disability Insurance	12	12	12
2,548	5,418	5,614	7	Health Insurance	5,814	5,814	5,814
22,111	34,583	72,863		Total Personnel Services	83,266	83,266	83,266
270	328	0	7031	Books for Resale	0	0	0
847	9	500	7050	Supplies	500	500	500
448	1,803	3,000	7060	Books	3,000	3,000	3,000
610	0	200	7100	Printing	200	200	200
1,736	823	2,000	7150	Marketing	2,000	2,000	2,000
0	0	1,000	7160	Promotional Items	1,000	1,000	1,000
3,975	1,804	1,500	7240	Travel	1,500	1,500	1,500
3,085	6,089	6,500	7250	Training & Continuing Education	6,500	6,500	6,500
0	719	0	7300	Student Support - Exempt	0	0	0
0	199	300	7350	Dues / Memberships	300	300	300
600	9,154	0	7400	Contracted Services	0	0	0
282	199	5,000	7736	Misc. Scholarships	5,000	5,000	5,000
23,175	14,570	30,576	7755	Student Tuition Waivers	20,000	20,000	20,000
0	30,667	0	7756	Student Tuition Waivers - Non-Credit	20,000	20,000	20,000
0	223	0	7758	Student Tuition Waivers - GED/Other	250	250	250
0	1,516	1,800	7925	Tools & Equipment < \$5,000	1,800	1,800	1,800
0	0	500	7935	Software < \$5,000	500	500	500
35,028	68,101	52,876		Total Materials & Services	62,550	62,550	62,550
57,139	102,683	125,739		Total Expenditures	145,816	145,816	145,816

The Contract Education Department budget funds adjunct faculty (as needed depending on enrollment) and 1 Administrative Staff position. The Department's purpose is to offer programs and training to business and industry on a per event, contract basis, many of which generate Full Time Employment for State funding. This cost center supports the Strategic Plan Initiatives of Community and Excellence, and Core Themes, "Meet the needs of Student, Business, and Community," and "Support Student Success".

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1403 - Community Ed -Non- Reimb.

Actual 2017-18	Actual 2018-19	Budget 2019-20	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
24,506	16,568	12,000	6200	Adjunct Faculty - Non-Credit	17,340	17,340	17,340
1,837	1,299	918	1	FICA	1,327	1,327	1,327
32	11	15	2	Worker's Compensation	15	15	15
172	107	120	3	Unemployment	173	173	173
574	71	730	4	PERS	1,055	1,055	1,055
27,121	18,056	13,783		Total Personnel Services	19,910	19,910	19,910
2,326	177	300	7031	Books for Resale	300	300	300
3,470	1,897	5,000	7050	Supplies	5,000	5,000	5,000
140	910	0	7060	Books	0	0	0
60	217	O	7100	Printing	0	0	0
O	450	2,000	7150	Marketing	2,000	2,000	2,000
2,089	314	2,000	7240	Travel	3,000	3,000	3,000
483	125	1,000	7250	Training & Continuing Education	1,500	1,500	1,500
2,782	153	5,000	7400	Contracted Services	5,000	5,000	5,000
250	1,506	400	7830	Facilities Rental	400	400	400
1,169	1,323	2,000	7850	Repairs	200	200	200
655	0	100	7925	Tools & Equipment < \$5,000	200	200	200
13,425	7,072	17,800		Total Materials & Services	17,600	17,600	17,600
40,545	25,128	31,583		Total Expenditures	37,510	37,510	37,510

This Community Education Department budget funds non-credit courses that do not qualify for Full-Time Employment reimbursement from the State of Oregon. These are typically adult hobby courses taught by adjunct faculty. This cost center supports the Strategic Plan Initiatives of Access and Excellence, and Core Theme "Support Student Success".

2001 - Staff Development - Instructional

Actual 2017-18	Actual 2018-19	Budget 2019-20	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
5,665	3,927	13,350	6120	Adjunct Faculty - Credit	13,617	13,617	13,617
417	299	765	1	FICA	1,042	1,042	1,042
2	1	25	2	Worker's Compensation	25	25	25
40	20	100	3	Unemployment	136	136	136
899	504	1,916	4	PERS	2,609	2,609	2,609
0	0	0	6	Accident/Disability Insurance	0	O	0
7,023	4,752	16,156		Total Personnel Services	17,429	17,429	17,429
255	308	0	7050	Supplies	0	0	0
O	493	0	7060	Books	0	O	0
220	1,398	0	7250	Training & Continuing Education	0	O	0
1,784	3,144	2,500	7400	Contracted Services	2,500	2,500	2,500
2,258	5,342	2,500		Total Materials & Services	2,500	2,500	2,500
9,281	10,094	18,656		Total Expenditures	19,929	19,929	19,929

The Staff Development budget funds adjunct faculty as needed. This cost center supports the Strategic Plan Initiatives of Access and Excellence, and the Core Themes, "Provide Accessible Education and Services," "Provide Quality Education and Services," "Meets the Needs of the Student, Business, and Community," and "Support Student Success."

2002 - Learning Resources Center

Actual 2017-18	Actual 2018-19	Budget 2019-20	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
53,010	58,559	59,303	6600	Administrative Salaries	110,428	110,428	110,428
29,694	47,671	48,960	6700	Full Time Support Staff	0	O	0
116,624	153,112	151,025	6800	Part Time Support Staff	141,634	141,634	141,634
33,906	19,149	20,000	6900	Student Wages	0	O	0
19,089	21,438	21,365	1	FICA	19,283	19,283	19,283
348	273	245	2	Worker's Compensation	275	275	275
1,629	1,701	2,793	3	Unemployment	2,521	2,521	2,521
34,984	26,180	41,918	4	PERS	45,021	45,021	45,021
203	241	87	5	Life Insurance	222	222	222
303	421	108	6	Accident/Disability Insurance	108	108	108
14,205	23,503	33,600	7	Health Insurance	78,300	78,300	78,300
303,995	352,247	379,404		Total Personnel Services	397,792	397,792	397,792
1,276	1,805	2,500	7050	Supplies	2,500	2,500	2,500
3,598	15,041	15,000	7060	Books	15,000	15,000	15,000
372	800	500	7061	Multi-media	500	500	500
65	52	50	7100	Printing	50	50	50
O	0	1,000	7150	Marketing	1,000	1,000	1,000
314	427	1,000	7240	Travel	1,000	1,000	1,000
1,524	923	1,500	7250	Training & Continuing Education	1,500	1,500	1,500
4,905	5,108	5,250	7350	Dues / Memberships	5,513	5,513	5,513
54,823	55,029	63,000	7360	Subscriptions	66,150	66,150	66,150
535	80	0	7400	Contracted Services	10,000	10,000	10,000
O	378	O	7925	Tools & Equipment < \$5,000	0	O	O
O	250	250	7935	Software < \$5,000	250	250	250
O	0	500	7940	Furniture < \$5,000	500	500	500
67,413	79,893	90,550		Total Materials & Services	103,963	103,963	103,963
O	O	2,500	8000	Equipment	2,500	2,500	2,500
0	0	2,500		Total Capital Outlay	2,500	2,500	2,500
371,408	432,140	472,454		Total Expenditures	504,255	504,255	504,255

The Learning Resources Center (LRC) budget funds the LRC Director, one full-time librarian and part-time tutoring staff and teaching assistants. The LRC provides access to high-quality information, instruction, tutoring, assessments and other resources to support the mission, goals and curriculum of Klamath Community College. The LRC is a member of a consortium of libraries in Oregon and Washington. This membership provides KCC students and instructors access to the collections of one hundred and eight academic, public and school libraries. This cost center supports the Strategic Plan Initiatives of Access and Excellence and the Core Themes, "Provide Accessible Education and Services", "Provide Quality Education and Services", "Meets the Needs of the Student, Business and Community", and "Support Student Success".

2003 - Academic Administration

Actual 2017-18	Actual 2018-19	Budget 2019-20	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
359,266	267,063	295,354	6600	Administrative Salaries	305,593	305,593	305,593
75,243	76,552	77,367	6700	Full Time Support Staff	83,140	83,140	83,140
21,601	1,371	0	6800	Part Time Support Staff	0	0	0
33,736	25,704	21,812	1	FICA	29,738	29,738	29,738
194	112	150	2	Worker's Compensation	150	150	150
3,032	1,839	3,701	3	Unemployment	3,860	3,860	3,860
113,889	78,675	88,183	4	PERS	117,374	117,374	117,374
1,286	851	884	5	Life Insurance	884	884	884
1,669	1,341	270	6	Accident/Disability Insurance	270	270	270
92,073	64,286	84,000	7	Health Insurance	87,000	87,000	87,000
701,988	517,794	571,721		Total Personnel Services	628,010	628,010	628,010
1,498	2,066	2,400	7050	Supplies	2,400	2,400	2,400
168	435	500	7060	Books	500	500	500
2,063	156	2,500	7100	Printing	500	500	500
0	9	100	7115	Postage	100	100	100
8,514	9,642	8,000	7240	Travel	8,000	8,000	8,000
258	5,151	5,000	7250	Training & Continuing Education	5,000	5,000	5,000
300	300	500	7350	Dues / Memberships	500	500	500
7,620	7,620	2,000	7360	Subscriptions	2,000	2,000	2,000
4,907	4,983	5,000	7400	Contracted Services	5,000	5,000	5,000
293	0	O	7750	Emp. Tuition Waivers - Credit	0	0	0
60	8,270	1,000	7755	Student Tuition Waivers	5,000	5,000	5,000
1,847	1,967	2,000	7925	Tools & Equipment < \$5,000	2,000	2,000	2,000
286	0	500	7935	Software < \$5,000	500	500	500
147	434	1,000	7940	Furniture < \$5,000	2,000	2,000	2,000
27,961	41,031	30,500		Total Materials & Services	33,500	33,500	33,500
4,240	0	3,000	8000	Equipment	3,000	3,000	3,000
O	0	200	8040	Software	200	200	200
4,240	0	3,200		Total Capital Outlay	3,200	3,200	3,200
734,189	558,825	605,421		Total Expenditures	664,710	664,710	664,710

The Academic Administration Department budget funds the Vice President of Academic Affairs, two deans, and 3 support staff. The overall Academic Cost Margin Analysis for 2018-19 is positive and 48 percent higher than the previous year with a five percent increase in completion rates from 2018 to 2019. This cost center supports the Strategic Plan Initiatives of Access and Excellence and the Core Themes, "Provide Accessible Education and Services", "Provide Quality Education and Services", "Meets the Needs of the Student, Business and Community", and "Support Student Success".

2004 - Teaching & Learning Center

Actual 2017-18	Actual 2018-19	Budget 2019-20	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
87,468	191,101	206,754	6600	Administrative Salaries	208,515	208,515	208,515
9,856	34,181	O	6700	Full Time Support Staff	0	O	0
9,736	6,349	0	6800	Part Time Support Staff	6,349	6,349	6,349
7,903	17,625	15,817	1	FICA	16,437	16,437	16,437
58	111	120	2	Worker's Compensation	130	130	130
744	1,407	2,068	3	Unemployment	2,149	2,149	2,149
23,799	46,675	62,598	4	PERS	57,070	57,070	57,070
262	526	470	5	Life Insurance	472	472	472
396	923	216	6	Accident/Disability Insurance	216	216	216
17,292	37,440	67,200	7	Health Insurance	69,600	69,600	69,600
157,514	336,338	355,243		Total Personnel Services	360,937	360,937	360,937
27	30	150	7050	Supplies	1,500	1,500	1,500
O	29	750	7060	Books	150	150	150
60	52	104	7100	Printing	104	104	104
O	0	200	7150	Marketing	200	200	200
5,359	6,696	6,000	7240	Travel	7,000	7,000	7,000
2,870	5,426	7,000	7250	Training & Continuing Education	8,000	8,000	8,000
O	0	0	7350	Dues / Memberships	200	200	200
3,497	278	0	7400	Contracted Services	5,000	5,000	5,000
40,096	20,487	0	7470	Distance Ed. Hosting Fee	0	0	0
33	2,983	5,000	7925	Tools & Equipment < \$5,000	2,500	2,500	2,500
O	1,515	6,500	7935	Software < \$5,000	3,000	3,000	3,000
O	0	1,000	7940	Furniture < \$5,000	500	500	500
51,942	37,495	26,704		Total Materials & Services	28,154	28,154	28,154
0	0	1,000	8000	Equipment	1,000	1,000	1,000
0	0	1,000		Total Capital Outlay	1,000	1,000	1,000
209,456	373,833	382,947		Total Expenditures	390,091	390,091	390,091

The Center for Teaching and Learning (CTL) budget funds four full-time administrative staff. The CTL is a physical center which assists with design and delivery of distance education at Klamath Community College. The center also promotes mentoring and provides workshops to benefit faculty and students in utilizing software and technology on campus. Support requests are given a high priority, with a 24 to 48-hour turnaround criteria. This cost center supports the Strategic Plan Initiatives of Access and Excellence, and the Core Themes "Provide Accessible Education and Services", "Provide Quality Education and Services", "Meets the Needs of the Student, Business, and Community", and "Support Student Success".

2007 - Testing Center

Actual 2017-18	Actual 2018-19	Budget 2019-20	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
13,458	32,618	33,282	6700	Full Time Support Staff	32,000	32,000	32,000
31,145	7,005	45,000	6800	Part Time Support Staff	45,000	45,000	45,000
3,335	3,031	5,989	1	FICA	5,891	5,891	5,891
29	28	60	2	Worker's Compensation	60	60	60
312	244	783	3	Unemployment	770	770	770
7,344	7,044	9,109	4	PERS	8,758	8,758	8,758
O	O	136	5	Life Insurance	136	136	136
O	0	54	6	Accident/Disability Insurance	54	54	54
O	O	16,800	7	Health Insurance	13,050	13,050	13,050
55,623	49,969	111,213		Total Personnel Services	105,718	105,718	105,718
210	196	200	7050	Supplies	200	200	200
O	0	0	7250	Training & Continuing Education	300	300	300
O	0	0	7350	Dues / Memberships	400	400	400
O	39	200	7925	Tools & Equipment < \$5,000	200	200	200
210	235	400		Total Materials & Services	1,100	1,100	1,100
0	0	10,000	8000	Equipment - Exempt	10,000	10,000	10,000
0	0	10,000		Total Capital Outlay	10,000	10,000	10,000
55,833	50,204	121,613		Total Expenditures	116,818	116,818	116,818

The Testing Center budget funds the Testing Center's one full-time support staff. Having recently undergone a site and equipment expansion/upgrade, the Testing Center acquired Ramsay Corporation as a new testing client. Ramsay Corporation provides hundreds of up-to-date technical and assessment exams in the construction and trade industry. This new partnership strengthens the Testing Center's ability to meet the needs of the local workforce. This cost center supports the Strategic Plan Initiatives of Access and Excellence, and the Core Themes "Provide Accessible Education and Services", "Provide Quality Education and Services", "Meets the Needs of the Student, Business, and Community", and "Support Student Success".

2010 - CTE Administration

Actual 2017-18	Actual 2018-19	Budget 2019-20	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
0	0	10,500	7020	Live-Work Expense	5,000	5,000	5,000
O	O	14,910	7050	Supplies	9,000	9,000	9,000
0	0	8,610	7060	Books	2,000	2,000	2,000
0	O	1,435	7061	Multi-media	1,000	1,000	1,000
0	O	1,260	7100	Printing	1,000	1,000	1,000
0	O	35	7115	Postage	35	35	35
O	0	4,165	7150	Marketing	5,000	5,000	5,000
O	118	11,543	7240	Travel	6,000	6,000	6,000
O	0	4,339	7250	Training & Continuing Education	5,000	5,000	5,000
0	O	2,902	7350	Dues / Memberships	3,000	3,000	3,000
O	O	5,618	7360	Subscriptions	3,000	3,000	3,000
O	O	16,030	7400	Contracted Services	21,000	21,000	21,000
0	0	O	7820	Uniform Rental	1,000	1,000	1,000
O	226	7,210	7850	Repairs	10,000	10,000	10,000
O	0	3,885	7920	Equipment Lease / Rental	3,885	3,885	3,885
0	0	17,500	7925	Tools & Equipment < \$5,000	40,000	40,000	40,000
0	0	8,470	7935	Software < \$5,000	10,470	10,470	10,470
O	0	4,480	7940	Furniture < \$5,000	4,480	4,480	4,480
0	344	122,892		Total Materials & Services	130,870	130,870	130,870
0	0	500	8000	Equipment	500	500	500
0	0	500		Total Capital Outlay	500	500	500
0	344	123,392		Total Expenditures	131,370	131,370	131,370

The Career Technical Education Administration budget funds Materials & Services expenditures for Career Technical Associates of Applied Science Degrees and relieves necessity of line-item budgeting at the cost center level. This cost center supports the Strategic Plan Initiatives of Excellence, and the Core Themes "Provide Accessible Education and Services", "Provide Quality Education and Services", "Meets the Needs of the Student, Business, and Community", and "Support Student Success".

2011 - General Education Administration

Actual 2017-18	Actual 2018-19	Budget 2019-20	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
0	0	3,605	7050	Supplies	3,605	3,605	3,605
O	0	1,365	7060	Books	3,000	3,000	3,000
0	0	350	7061	Multi-media	350	350	350
O	0	420	7100	Printing	420	420	420
O	0	525	7115	Postage	525	525	525
0	0	175	7150	Marketing	175	175	175
0	0	7,175	7240	Travel	7,175	7,175	7,175
0	0	630	7250	Training & Continuing Education	630	630	630
O	0	1,821	7350	Dues / Memberships	1,821	1,821	1,821
0	0	490	7360	Subscriptions	490	490	490
O	0	2,730	7400	Contracted Services	2,730	2,730	2,730
0	0	3,500	7850	Repairs	3,500	3,500	3,500
O	O	14,350	7925	Tools & Equipment < \$5,000	20,000	20,000	20,000
0	0	0	7940	Furniture < \$5,000	18,000	18,000	18,000
0	0	37,136		Total Materials & Services	62,421	62,421	62,421
0	0	37,136		Total Expenditures	62,421	62,421	62,421

The General Education Administration budget funds Materials & Services expenditures for General Education discipline and relieves necessity of line-item budgeting at the cost center level. This cost center supports the Strategic Plan Initiatives of Excellence, and the Core Themes "Provide Accessible Education and Services", "Provide Quality Education and Services", "Meets the Needs of the Student, Business, and Community", and "Support Student Success".

3001 - Management of Student Services

Actual 2017-18	Actual 2018-19	Budget 2019-20	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
28,210	24,588	116,900	6600	Administrative Salaries	123,300	123,300	123,300
72,540	68,549	63,139	6700	Full Time Support Staff	78,734	78,734	78,734
0	25,758	22,032	6800	Part Time Support Staff	55,138	55,138	55,138
7,491	8,952	15,458	1	FICA	19,674	19,674	19,674
65	72	100	2	Worker's Compensation	110	110	110
711	669	2,011	3	Unemployment	2,563	2,563	2,563
23,943	17,732	63,511	4	PERS	71,743	71,743	71,743
271	206	361	5	Life Insurance	496	496	496
449	432	162	6	Accident/Disability Insurance	216	216	216
29,240	38,192	59,094	7	Health Insurance	69,600	69,600	69,600
162,919	185,148	342,768		Total Personnel Services	421,573	421,573	421,573
355	1,747	1,000	7050	Supplies	1,000	1,000	1,000
0	393	500	7060	Books	500	500	500
902	910	0	7100	Printing	0	0	0
0	5,672	3,000	7240	Travel	3,000	3,000	3,000
4,573	2,302	10,000	7250	Training & Continuing Education	12,000	12,000	12,000
O	O	500	7350	Dues / Memberships	500	500	500
0	13,850	15,000	7400	Contracted Services	20,000	20,000	20,000
11,639	14,185	17,000	7449	Commencement	17,000	17,000	17,000
587	O	O	7595	Strategic Planning	0	0	0
O	1,099	1,800	7925	Tools & Equipment < \$5,000	0	0	O
18,055	40,158	48,800		Total Materials & Services	54,000	54,000	54,000
0	0	2,500	8000	Equipment	0	0	0
0	0	2,500		Total Capital Outlay	0	0	0
180,974	225,306	394,068		Total Expenditures	475,573	475,573	475,573

The Management of Student Services budget funds salaries for the Vice President of Student Affairs, the Administrative Assistant to the Division, and one full-time staff. This cost center supports the Strategic Plan Initiatives of Planning and Excellence and the Core Theme "Support Student Success".

3002 - Advising

Actual 2017-18	Actual 2018-19	Budget 2019-20	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
0	24,729	53,558	6600	Administrative Salaries	54,570	54,570	54,570
152,320	125,197	127,275	6700	Full Time Support Staff	88,348	88,348	88,348
5,398	1,053	0	6900	Student Wages	0	0	0
11,845	11,598	13,834	1	FICA	10,933	10,933	10,933
90	86	120	2	Worker's Compensation	90	90	90
1,110	937	1,809	3	Unemployment	1,429	1,429	1,429
29,413	30,254	55,494	4	PERS	39,117	39,117	39,117
437	357	452	5	Life Insurance	326	326	326
699	727	216	6	Accident/Disability Insurance	162	162	162
45,573	42,636	67,200	7	Health Insurance	52,200	52,200	52,200
246,885	237,574	319,958		Total Personnel Services	247,176	247,176	247,176
1,699	370	1,000	7050	Supplies	3,000	3,000	3,000
0	0	500	7060	Books	500	500	500
157	0	0	7100	Printing	0	O	0
837	177	2,000	7240	Travel	0	O	0
2,549	10,643	10,000	7250	Training & Continuing Education	10,000	10,000	10,000
260	0	500	7350	Dues / Memberships	500	500	500
52	175	0	7925	Tools & Equipment < \$5,000	0	0	0
O	0	1,800	7935	Software < \$5,000	1,800	1,800	1,800
5,553	11,365	15,800		Total Materials & Services	15,800	15,800	15,800
4,095	0	0	8000	Equipment	0	0	0
5,583	2,444	1,000	8040	Software	1,000	1,000	1,000
9,679	2,444	1,000		Total Capital Outlay	1,000	1,000	1,000
262,116	251,383	336,758		Total Expenditures	263,976	263,976	263,976

The Student Advising budget funds salaries for the Director for Student Success and three Student Success Advisors. This department is essential to the success of students. Their basic role is to meet with students to complete onboarding and registration, improve retention and completion (especially with first-year students), and assist with Dual Credit student registration. This cost center supports the Strategic Plan Initiatives of Access and Excellence and the Core Theme "Support Student Success".

3003 - Disabled Student Services

Actual 2017-18	Actual 2018-19	Budget 2019-20	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
0	0	8,000	6800	Part Time Support Staff	15,000	15,000	15,000
65	656	2,000	6900	Student Wages	0	O	0
5	50	765	1	FICA	1,148	1,148	1,148
O	1	0	2	Worker's Compensation	0	0	0
O	4	100	3	Unemployment	150	150	150
71	711	10,865		Total Personnel Services	16,298	16,298	16,298
0	0	500	7050	Supplies	500	500	500
1,222	6,266	3,000	7250	Training & Continuing Education	3,000	3,000	3,000
O	O	190	7360	Subscriptions	0	0	0
O	0	5,000	7400	Contracted Services	5,000	5,000	5,000
O	0	950	7925	Tools & Equipment < \$5,000	1,500	1,500	1,500
1,222	6,266	9,640		Total Materials & Services	10,000	10,000	10,000
1,293	6,977	20,505		Total Expenditures	26,298	26,298	26,298

The Disabled Student Services Department budget funds temporary staff to support students with disabilities in need of academic support services. As of Winter, 2020 we have 34 students utilizing disability services. This cost center supports the Strategic Plan Initiatives of Access and Excellence and the Core Theme "Support Student Success".

3004 - Outreach

Actual 2017-18	Actual 2018-19	Budget 2019-20	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
40,671	41,466	42,278	6600	Administrative Salaries	43,105	43,105	43,105
3,660	2,481	11,467	6800	Part Time Support Staff	11,467	11,467	11,467
6,024	8,254	10,969	6900	Student Wages	0	O	0
3,612	4,006	4,950	1	FICA	4,175	4,175	4,175
40	36	60	2	Worker's Compensation	45	45	45
339	323	639	3	Unemployment	537	537	537
10,799	11,589	17,571	4	PERS	11,798	11,798	11,798
122	107	108	5	Life Insurance	108	108	108
193	194	54	6	Accident/Disability Insurance	54	54	54
15,353	15,848	16,800	7	Health Insurance	17,400	17,400	17,400
80,813	84,305	104,896		Total Personnel Services	88,688	88,688	88,688
1,003	1,881	1,800	7050	Supplies	1,800	1,800	1,800
45	0	250	7100	Printing	250	250	250
3,683	7,184	6,770	7150	Marketing	8,770	8,770	8,770
11,260	8,675	12,500	7240	Travel	11,000	11,000	11,000
0	643	O	7250	Training & Continuing Education	0	0	0
733	350	500	7350	Dues / Memberships	500	500	500
999	621	1,000	7400	Contracted Services	1,000	1,000	1,000
17,723	19,354	22,820		Total Materials & Services	23,320	23,320	23,320
98,536	103,659	127,716		Total Expenditures	112,008	112,008	112,008

The Outreach Department budget funds salaries for one full-time administrative staff and one part-time staff. The department's purpose is to increase student enrollment through strategic recruitment, outreach, and information. The department focuses on the recruitment of Oregon Promise students. During Fall term, 2019, 154 new Oregon Promise students joined Klamath Community College. The department also recruits students for all programs, workforce training, community education and K-CET as well. This cost center supports the Strategic Plan Initiative of Access and the Core Theme "Support Student Success".

3005 - External Programs

Actual 2017-18	Actual 2018-19	Budget 2019-20	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
173,638	104,761	4,999	6600	Administrative Salaries	88,669	88,669	88,669
86,422	89,770	90,840	6700	Full Time Support Staff	92,656	92,656	92,656
158	0	O	6800	Part Time Support Staff	0	0	0
19,235	14,746	7,331	1	FICA	13,871	13,871	13,871
106	69	55	2	Worker's Compensation	55	55	55
1,673	1,042	958	3	Unemployment	1,813	1,813	1,813
62,200	46,959	34,892	4	PERS	52,343	52,343	52,343
768	430	248	5	Life Insurance	248	248	248
1,117	702	111	6	Accident/Disability Insurance	111	111	111
39,088	34,013	34,578	7	Health Insurance	35,813	35,813	35,813
384,404	292,492	174,012		Total Personnel Services	285,580	285,580	285,580
-167	483	500	7050	Supplies	300	300	300
230	23	75	7060	Books	200	200	200
0	104	60	7100	Printing	0	O	0
500	0	0	7150	Marketing	0	0	0
6,276	6,927	4,000	7240	Travel	3,500	3,500	3,500
0	912	0	7250	Training & Continuing Education	2,500	2,500	2,500
150	150	0	7350	Dues / Memberships	0	0	0
1,000	1,001	1,250	7400	Contracted Services	1,000	1,000	1,000
588	0	0	7925	Tools & Equipment < \$5,000	0	0	0
4,900	0	0	7940	Furniture < \$5,000	0	O	O
13,477	9,601	5,885		Total Materials & Services	7,500	7,500	7,500
0	0	2,500	8000	Equipment	2,500	2,500	2,500
0	0	2,500		Total Capital Outlay	2,500	2,500	2,500
397,882	302,093	182,397		Total Expenditures	295,580	295,580	295,580

The External Programs Department budget funds a percentage of the Executive Director of External Programs and two full-time support staff salaries. External Programs is made up of a variety of departments that contribute to the strategic initiatives at KCC: K-CET, Workforce Development, Grants Resources, WIOA, SNAP 50/50, TANF Jobs, STEPS, Career Pathways and the KCC Foundation. This cost center supports the Strategic Plan Initiatives of Access, Community, and Excellence, and Core Themes "Meets the needs of Student, Business, and Community", and "Support Student Success".

3006 - Registrar

Actual 2017-18	Actual 2018-19	Budget 2019-20	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
0	56,797	62,220	6600	Administrative Salaries	63,464	63,464	63,464
37,102	40,160	35,700	6700	Full Time Support Staff	36,414	36,414	36,414
4,442	0	O	6800	Part Time Support Staff	0	0	0
3,094	7,386	7,491	1	FICA	7,641	7,641	7,641
22	46	46	2	Worker's Compensation	46	46	46
291	590	979	3	Unemployment	999	999	999
7,154	19,365	32,801	4	PERS	27,337	27,337	27,337
90	253	238	5	Life Insurance	238	238	238
163	437	108	6	Accident/Disability Insurance	108	108	108
6,400	19,948	33,600	7	Health Insurance	34,800	34,800	34,800
58,758	144,980	173,183		Total Personnel Services	171,047	171,047	171,047
1,097	860	1,200	7050	Supplies	800	800	800
1,154	2,168	2,900	7100	Printing	3,620	3,620	3,620
O	O	2,000	7240	Travel	3,000	3,000	3,000
1,677	1,078	3,500	7250	Training & Continuing Education	3,500	3,500	3,500
492	587	300	7350	Dues / Memberships	1,000	1,000	1,000
2,351	3,316	3,500	7360	Subscriptions	3,500	3,500	3,500
6,771	8,008	13,400		Total Materials & Services	15,420	15,420	15,420
65,530	152,989	186,583		Total Expenditures	186,467	186,467	186,467

The Registrar's budget funds salaries for one full-time Administrative Staff and one full-time Support Staff, with a small budget for materials and services. The Registrar is responsible for maintaining the integrity of transcripts, academic policies, and student records to ensure each student's successful progression toward certificate and degree-goal attainment. This cost center supports the Strategic Plan Initiatives of Access and Excellence, and the Core Theme "Support Student Success".

3007 - Veterans Affairs

Actual 2017-18	Actual 2018-19	Budget 2019-20	Acct#	Account Description	Proposed Amoun	Approved Amount	Adopted Amount
56,608	57,740	58,895	6600	Administrative Salaries	60,073	60,073	60,073
41,931	45,533	47,795	6700	Full Time Support Staff	48,75	48,751	48,751
7,377	7,925	8,161	1	FICA	8,32:	8,325	8,325
50	48	60	2	Worker's Compensation	60	60	60
692	636	1,067	3	Unemployment	1,08	3 1,088	1,088
22,528	24,036	35,202	4	PERS	29,78	29,785	29,785
278	244	265	5	Life Insurance	26:	265	265
431	428	108	6	Accident/Disability Insurance	108	3 108	108
18,664	19,501	33,600	7	Health Insurance	34,800	34,800	34,800
148,559	156,091	185,153		Total Personnel Services	183,250	183,256	183,256
1	226	500	7050	Supplies	500	500	500
65	O	70	7100	Printing	70	70	70
5,381	6,602	7,000	7240	Travel	7,000	7,000	7,000
O	115	O	7925	Tools & Equipment < \$5,000		0	0
5,447	6,943	7,570		Total Materials & Services	7,570	7,570	7,570
154,006	163,034	192,723		Total Expenditures	190,820	5 190,826	190,826

The Veterans Affairs Department budget provides funding for one full-time Administrative staff and one full-time support staff. Klamath Community College has been selected as a Military Friendly school for seven consecutive years. This cost center supports the Strategic Plan Initiatives of Prosperity, Access, and Community, and the Core Theme, "Support Student Success."

3008 - Title IX

Actual 2017-18	Actual 2018-19	Budget 2019-20	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
64,026	65,289	62,549	6600	Administrative Salaries	0	0	0
0	360	0	6800	Part Time Support Staff	0	0	0
4,725	4,960	4,785	1	FICA	0	0	0
28	22	30	2	Worker's Compensation	0	0	0
443	354	625	3	Unemployment	0	0	0
14,639	15,429	23,120	4	PERS	0	0	0
183	162	0	5	Life Insurance	0	0	0
266	266	54	6	Accident/Disability Insurance	0	O	0
15,335	16,100	16,800	7	Health Insurance	0	0	0
99,645	102,941	107,963		Total Personnel Services	0	0	0
397	1,639	1,000	7050	Supplies	750	750	750
89	O	25	7060	Books	0	O	0
0	65	1,000	7100	Printing	750	750	750
4,215	320	4,500	7240	Travel	5,500		5,500
1,984	7,016	5,000	7250	Training & Continuing Education	6,000	6,000	6,000
0	143	350	7350	Dues / Memberships	250	250	250
17,768	17,572	19,000	7400	Contracted Services	23,500	23,500	23,500
318	180	150	7925	Tools & Equipment < \$5,000	0	O	0
O	0	500	7940	Furniture < \$5,000	0	O	0
24,771	26,935	31,525		Total Materials & Services	36,750	36,750	36,750
124,416	129,876	139,488		Total Expenditures	36,750	36,750	36,750

The Title IX Department budget provides funding for one full-time Director of Student Support Services. This department's purpose is to provide outreach, education, training and investigations when necessary. Klamath Community College's intent is to comply with federal regulations regarding Title IX, and enable students to access the services of confidential mental health professionals. This cost center supports the Strategic Plan Initiatives of Access, Planning, and Community, and Core Theme "Support Student Success".

3020 - Student Life

Actual 2017-18	Actual 2018-19	Budget 2019-20	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
0	11,975	48,652	6600	Administrative Services	0	0	0
0	O	0	6700	Full Time Support Staff	41,861	41,861	41,861
0	O	0	6900	Student Wages	20,000	20,000	20,000
O	922	3,722	1	FICA	4,732	4,732	4,732
0	6	30	2	Worker's Compensation	30	30	30
O	72	487	3	Unemployment	619	619	619
O	2,739	13,316	4	PERS	11,457	11,457	11,457
O	30	0	5	Life Insurance	115	115	115
O	82	54	6	Accident/Disability Insurance	54	54	54
O	2,836	16,800	7	Health Insurance	8,700	8,700	8,700
0	18,662	83,061		Total Personnel Services	87,568	87,568	87,568
4,589	3,785	11,500	7050	Supplies	8,270	8,270	8,270
48	104	75	7100	Printing	80	80	80
0	0	0	7150	Marketing	1,550	1,550	1,550
0	1,532	1,100	7240	Travel	1,350	1,350	1,350
O	551	500	7250	Training & Continuing Education	1,270	1,270	1,270
O	0	0	7350	Dues / Memberships	30	30	30
4,071	3,326	7,850	7400	Contracted Services	7,000	7,000	7,000
887	612	0	7920	Equipment Lease / Rental	0	0	0
174	548	0	7925	Tools & Equipment < \$5,000	0	0	O
9,769	10,458	21,025		Total Materials & Services	19,550	19,550	19,550
9,769	29,120	104,086		Total Expenditures	107,118	107,118	107,118

The Student Life budget funds one full-time Student Life Coordinator. This department improves student success by connecting and engaging students in their initial year at Klamath Community College. It also develops and manages on campus activities and events which enhance the students sense of membership in the campus community. The Core Theme Student Success is supported in this department. Strategic Initiatives of Improved Access and Reputation for Excellence are a focus for this area.

3021 - First Year Experience

Actual 2017-18	Actual 2018-19	Budget 2019-20	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
51,821	42,669	48,960	6600	Administrative Salaries	24,970	24,970	24,970
240	0	0	6900	Student Wages	0	O	0
3,845	3,274	3,745	1	FICA	1,910	1,910	1,910
39	22	30	2	Worker's Compensation	30	30	30
365	259	490	3	Unemployment	250	250	250
10,349	3,628	13,400	4	PERS	6,834	6,834	6,834
109	99	115	5	Life Insurance	115	115	115
185	178	54	6	Accident/Disability Insurance	54	54	54
17,916	8,319	8,400	7	Health Insurance	8,700	8,700	8,700
84,870	58,449	75,194		Total Personnel Services	42,862	42,862	42,862
5,806	6,217	5,450	7050	Supplies	7,125	7,125	7,125
O	25	0	7051	Supplies for Students	0	0	0
0	0	0	7060	Books	200	200	200
-64	0	75	7100	Printing	75	75	75
14	0	0	7115	Postage	0	0	0
205	225	750	7240	Travel	1,000	1,000	1,000
10	742	500	7250	Training & Continuing Education	1,500	1,500	1,500
0	0	0	7360	Subscriptions	500	500	500
3,771	4,514	1,750	7400	Contracted Services	5,000	5,000	5,000
10	1,250	0	7920	Equipment Lease / Rental	0	O	0
174	301	0	7925	Tools & Equipment < \$5,000	1,000	1,000	1,000
25	275	0	7935	Software < \$5,000	0	0	0
9,950	13,548	8,525		Total Materials & Services	16,400	16,400	16,400
94,820	71,997	83,719		Total Expenditures	59,262	59,262	59,262

The First Year Experience budget provides funding for one full-time Support Staff. This First Year Experience Coordinator's primary purpose is to increase student participation in activities that promote personal, professional, and leadership development through on campus activities and events. This cost center supports the Strategic Plan Initiatives of Access and Excellence, and the Core Theme "Support Student Success".

3050 - Marketing

Actual 2017-18	Actual 2018-19	Budget 2019-20	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
44,016	80,887	44,859	6600	Administrative Salaries	143,862	143,862	143,862
0	158	O	6800	Part Time Support Staff	0	O	0
3,291	6,225	3,432	1	FICA	11,005	11,005	11,005
28	43	30	2	Worker's Compensation	90	90	90
309	495	448	3	Unemployment	1,439	1,439	1,439
9,274	19,118	18,278	4	PERS	39,374	39,374	39,374
132	202	132	5	Life Insurance	402	402	402
209	368	54	6	Accident/Disability Insurance	162	162	162
15,005	28,205	16,800	7	Health Insurance	52,200	52,200	52,200
72,264	135,701	84,033		Total Personnel Services	248,534	248,534	248,534
204	855	500	7050	Supplies	500	500	500
63,452	59,587	44,000	7100	Printing	55,000	55,000	55,000
4,758	5,658	4,554	7110	Catalog	4,554	4,554	4,554
0	455	0	7115	Postage	0	0	O
401	751	500	7150	Marketing	500	500	500
37,591	42,733	40,000	7160	Promotional Items	45,000	45,000	45,000
17,633	23,323	28,000	7170	Cont. Serv Radio	28,000	28,000	28,000
11,847	6,649	10,000	7172	Cont. Serv Television	10,000	10,000	10,000
19,429	19,075	17,000	7173	Cont. Serv Newspaper	17,000	17,000	17,000
29,569	48,571	25,000	7174	Cont. Serv Other Media	30,000	30,000	30,000
2,937	972	2,000	7240	Travel	6,000	6,000	6,000
O	O	450	7350	Dues / Memberships	450	450	450
390	0	0	7360	Subscriptions	0	0	O
805	5,750	15,000	7400	Contracted Services	15,000	15,000	15,000
1,552	744	3,000	7925	Tools & Equipment < \$5,000	3,000	3,000	3,000
503	749	0	7935	Software < \$5,000	0	0	O
191,072	215,872	190,004		Total Materials & Services	215,004	215,004	215,004
263,336	351,574	274,037		Total Expenditures	463,538	463,538	463,538

The Marketing and Public Information Budget provides funding for one full-time Marketing Manager. The Marketing Manager will conduct advertising campaigns in order to promote public interest and generate inquiries from prospective students. This cost center supports the Strategic Plan Initiatives of Excellence and Planning and the three Core Themes: "Support Student Success", "Accessible Education and Service", and "Meets Needs of the Student, Business, and Community".

4001 - Financial Aid - General Fund

Actual 2017-18	Actual 2018-19	Budget 2019-20	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
49,026	51,526	55,745	6600	Administrative Salaries	53,474	53,474	53,474
96,457	104,718	116,828	6700	Full Time Support Staff	163,679	163,679	163,679
10,754	11,687	13,201	1	FICA	16,612	16,612	16,612
92	94	120	2	Worker's Compensation	150	150	150
1,010	941	1,725	3	Unemployment	2,172	2,172	2,172
30,107	36,925	53,233	4	PERS	59,434	59,434	59,434
428	397	313	5	Life Insurance	583	583	583
698	736	216	6	Accident/Disability Insurance	270	270	270
51,363	56,968	67,200	7	Health Insurance	87,000	87,000	87,000
239,935	263,993	308,581		Total Personnel Services	383,374	383,374	383,374
781	1,177	300	7050	Supplies	300	300	300
169	0	250	7100	Printing	250	250	250
54	0	100	7150	Marketing	100	100	100
15	O	100	7160	Promotional Items	0	0	O
7,228	5,674	4,500	7240	Travel	2,000	2,000	2,000
600	3,610	5,500	7250	Training & Continuing Education	8,000	8,000	8,000
998	1,053	1,600	7350	Dues / Memberships	1,600	1,600	1,600
16,702	15,697	19,000	7400	Contracted Services	22,000	22,000	22,000
O	0	100	7630	Bank Charges	0	0	O
1,433	102	0	7755	Student Tuition Waivers	0	0	0
2,116	1,475	5,000	7757	Senior Discounts	5,000	5,000	5,000
332	1,496	75	7925	Tools & Equipment < \$5,000	75	75	75
O	O	150	7940	Furniture < \$5,000	100	100	100
30,427	30,285	36,675		Total Materials & Services	39,425	39,425	39,425
2,920	0	250	8000	Equipment	0	0	0
2,920	0	250		Total Capital Outlay	0	0	0
273,281	294,278	345,506		Total Expenditures	422,799	422,799	422,799

The Financial Aid-General Fund Budget funds one full-time Administrative Salary and three full-time Support Staff. These are the Financial Aid Office's Financial Aid Director, and three full-time Financial Aid Advisors. The Financial Aid Office is responsible for the timely and accurate dispensing of Financial Aid to qualifying Klamath Community College students. This cost center supports the Strategic Plan Initiatives of Excellence and Access and the Core Theme "Support Student Success".

5001 - Business Office

Actual 2017-18	Actual 2018-19	Budget 2019-20	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
130,010	106,135	184,354	6600	Administrative Salaries	79,560	79,560	79,560
219,339	214,522	144,571	6700	Full Time Support Staff	247,780	247,780	247,780
0	9,389	0	6800	Part Time Support Staff	0	O	0
25,782	24,689	25,163	1	FICA	25,041	25,041	25,041
169	169	180	2	Worker's Compensation	210	210	210
2,427	1,892	3,290	3	Unemployment	3,273	3,273	3,273
68,526	62,977	96,026	4	PERS	89,593	89,593	89,593
843	725	672	5	Life Insurance	810	810	810
1,334	1,340	378	6	Accident/Disability Insurance	378	378	378
78,742	92,832	117,600	7	Health Insurance	121,800	121,800	121,800
527,171	514,669	572,234		Total Personnel Services	568,446	568,446	568,446
1,609	660	2,000	7050	Supplies	0	0	0
182	156	O	7100	Printing	0	O	0
2,722	2,239	4,000	7240	Travel	4,000	4,000	4,000
3,852	1,817	5,000	7250	Training & Continuing Education	5,000	5,000	5,000
220	110	0	7350	Dues / Memberships	150	150	150
18,064	36,611	26,000	7400	Contracted Services	62,000	62,000	62,000
50	O	0	7645	Other Fees & Services	0	0	0
759	969	500	7925	Tools & Equipment < \$5,000	500	500	500
O	0	500	7940	Furniture < \$5,000	500	500	500
27,459	42,562	38,000		Total Materials & Services	72,150	72,150	72,150
554,630	557,232	610,234		Total Expenditures	640,596	640,596	640,596

The Business Office Budget provides funding for three Administrative Staff salaries and four full-time support staff. These positions are Director of Business Services and Controller, Payroll Specialist, Grants Accountant, and four full-time support staff: Accountant for General Ledger, Purchasing Specialist, Accounts Payable and Cashier. The Business Office is responsible for the stewardship of financial resources entrusted to Klamath Community College and supports the college's ability to offer quality services. The Business Office works with College Departments to ensure compliance with State and Federal financial regulations. This cost center supports the Strategic Plan Initiative of Excellence, and the Core Theme, "Support Student Success."

5002 - Administrative Services

Actual 2017-18	Actual 2018-19	Budget 2019-20	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
133,598	210,242	102,900	6600	Administrative Salaries	118,200	118,200	118,200
20,976	17,375	40,800	6700	Full Time Support Staff	37,620	37,620	37,620
11,292	16,521	10,993	1	FICA	11,920	11,920	11,920
43	56	50	2	Worker's Compensation	80	80	80
947	1,196	1,428	3	Unemployment	1,540	1,540	1,540
33,886	50,970	45,331	4	PERS	42,648	42,648	42,648
442	560	276	5	Life Insurance	479	479	479
660	819	54	6	Accident/Disability Insurance	162	162	162
28,682	34,642	33,600	7	Health Insurance	34,800	34,800	34,800
230,524	332,381	235,432		Total Personnel Services	247,449	247,449	247,449
1,043	230	200	7050	Supplies	200	200	200
82	0	200	7060	Books	200	200	200
517	0	0	7100	Printing	200	200	200
0	456	0	7150	Marketing	0	O	0
13,567	8,554	3,000	7240	Travel	6,000	6,000	6,000
2,421	3,595	3,000	7250	Training & Continuing Education	4,000	4,000	4,000
380	1,426	500	7350	Dues / Memberships	500	500	500
99	0	0	7360	Subscriptions	0	O	0
11,282	928	1,000	7400	Contracted Services	1,000	1,000	1,000
O	0	O	7925	Tools & Equipment < \$5,000	600	600	600
29,392	15,188	7,900		Total Materials & Services	12,700	12,700	12,700
259,916	347,569	243,332		Total Expenditures	260,149	260,149	260,149

The Administrative Services Department budget provides funding for one Administrative Salary position and one full-time support staff. The Vice President of Administrative Services is responsible for oversight of Klamath Community College's Fiscal and Plant operations. The full-time support staff provides administrative support in all areas related to these responsibilities and other duties as necessary. This cost center supports the Strategic Plan Initiatives of Excellence and Planning and the Core Theme, "Support Student Success".

5005 - Human Resources

Actual 2017-18	Actual 2018-19	Budget 2019-20	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
143,160	149,800	150,820	6600	Administrative Salaries	104,940	104,940	104,940
23,754	39,659	0	6700	Full Time Support Staff	49,470	49,470	49,470
6,950	996	0	6800	Part Time Support Staff	0	O	0
12,946	14,234	11,538	1	FICA	11,812	11,812	11,812
80	72	60	2	Worker's Compensation	60	60	60
1,213	1,100	1,490	3	Unemployment	1,535	1,535	1,535
27,187	33,135	47,279	4	PERS	42,262	42,262	42,262
430	649	450	5	Life Insurance	398	398	398
520	949	108	6	Accident/Disability Insurance	54	54	54
27,739	51,122	33,600	7	Health Insurance	34,800	34,800	34,800
243,979	291,716	245,345		Total Personnel Services	245,332	245,332	245,332
1,081	1,126	1,000	7050	Supplies	1,200	1,200	1,200
222	78	300	7060	Books	150	150	150
658	104	300	7100	Printing	150	150	150
9,888	7,700	8,000	7150	Marketing	8,000	8,000	8,000
5,363	8,221	5,000	7240	Travel	5,000	5,000	5,000
6,404	10,098	15,000	7242	Employee Relocation	12,000	12,000	12,000
4,536	9,485	7,000	7243	Interview Travel Reimbursement	7,000	7,000	7,000
3,713	5,834	5,000	7250	Training & Continuing Education	5,000	5,000	5,000
0	487	1,100	7350	Dues / Memberships	1,500	1,500	1,500
10,325	5,638	12,000	7360	Subscriptions	12,000	12,000	12,000
6,750	1,370	6,200	7400	Contracted Services	5,000	5,000	5,000
O	332	350	7925	Tools & Equipment < \$5,000	350	350	350
0	O	300	7935	Software < \$5,000	300	300	300
550	O	1,000	7940	Furniture < \$5,000	500	500	500
49,490	50,471	62,550		Total Materials & Services	58,150	58,150	58,150
0	0	500	8000	Equipment	500	500	500
0	0	500		Total Capital Outlay	500	500	500
293,469	342,187	308,395		Total Expenditures	303,982	303,982	303,982

The Human Resources Department budget provides funding for two full-time Administrative Salaries. The Executive Director of Human Resources and Legal Counsel, and Human Resources Manager are responsible for carrying out all Legal and Human Resource responsibilities for Klamath Community College. This cost center supports the Strategic Plan Initiatives of Prosperity, Access, and Excellence and the Core Theme "Support Student Success".

5006 - Lake County - Out of District

Actual 2017-18	Actual 2018-19	Budget 2019-20	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
37,352	43,514	42,082	6600	Administrative Salaries - LV	45,142	45,142	45,142
19,630	22,341	16,897	6800	Part-Time Support Staff - LV	27,005		27,005
4,267	5,055	4,512	1	FICA	5,519		5,519
60	50	70	2	Worker's Compensation	60	60	60
400	406	590	3	Unemployment	721	721	721
8,539	11,411	16,143	4	PERS	15,093	15,093	15,093
116	103	118	5	Life Insurance	118	118	118
177	190	54	6	Accident/Disability Insurance	54	54	54
14,993	15,130	16,800	7	Health Insurance	30,450	30,450	30,450
85,534	98,200	97,266		Total Personnel Services	124,163		124,163
2,599	2,215	3,000	7050	Supplies - LV	3,200	3,200	3,200
0	O	0	7060	Books - LV	300	300	300
0	0	100	7100	Printing - LV	0	0	0
15	22	75	7115	Postage - LV	75	75	75
2,560	3,369	3,000	7150	Marketing - LV	3,000		3,000
3,009	2,655	3,250	7240	Travel - LV	2,250		2,250
O	0	0	7250	Training & Continuing Education	1,000	1,000	1,000
762	613	3,000	7400	Contracted Services - LV	3,000	3,000	3,000
O	32	0	7850	Repairs	0	0	0
O	117	1,000	7925	Tools & Equipment < \$5,000 - LV	1,000	1,000	1,000
8,945	9,023	13,425		Total Materials & Services	13,825	13,825	13,825
94,479	107,223	110,691		Total Expenditures	137,988	137,988	137,988

The Lake County-Out of District budget provides funding for one full-time Administrative Salary and one part-time Support Staff. The Administrator and support staff are responsible for supporting Academic Affairs, Student Services, Student Life and Marketing/Outreach activities at the college's Lake County Campus. This cost center supports the Strategic Plan Initiatives of Access and Excellent and the Core Themes, "Support Student Success" and "Meets the Needs of the Student, Business, and Community".

5009 - District

Actual 2017-18	Actual 2018-19	Budget 2019-20	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
0	0	30,000	6600	Administrative Salaries	30,000	30,000	30,000
14,200	O	O	6700	Full Time Support Staff	0	O	0
2,138	1,845	0	6800	Part Time Support Staff	0	0	0
2,145	141	O	1	FICA	0	0	0
9	2	0	2	Worker's Compensation	0	O	0
109	12	O	3	Unemployment	0	O	0
3,241	O	0	4	PERS	0	O	O
28	0	O	5	Life Insurance	0	O	0
41	0	O	6	Accident/Disability Insurance	0	O	0
2,600	O	0	7	Health Insurance	0	O	0
24,510	2,001	30,000		Total Personnel Services	30,000	30,000	30,000
50,212	47,240	55,000	7050	Supplies	76,000	76,000	76,000
1,859	750	0	7100	Printing	1,000	1,000	1,000
900	900	0	7350	Dues / Memberships	1,000	1,000	1,000
24,945	19,064	35,000	7400	Contracted Services	35,000	35,000	35,000
2,013	5,970	100,000	7500	Legal	100,000	100,000	100,000
2,257	4,224	5,000	7530	Worker's Comp. Claims < \$1,500	5,000	5,000	5,000
39,669	43,025	45,000	7550	Audit	47,000	47,000	47,000
155,072	177,014	200,000	7575	Liability Insurance	230,000	230,000	230,000
27,708	13,369	10,000	7590	Accreditation	15,000	15,000	15,000
46,364	42,904	45,000	7630	Bank Charges	47,000	47,000	47,000
610	2,920	1,000	7640	Fines and Penalties	3,000	3,000	3,000
1,465	1,087	2,000	7645	Other Fees & Services	2,000	2,000	2,000
43,624	62,459	50,000	7750	Emp. Tuition Waivers - Credit	70,000	70,000	70,000
3,996	2,425	5,000	7751	Emp. Tuition Waivers - Non-Credit	5,000	5,000	5,000
127,061	35,415	100,000	7900	Allowance for Doubtful Accounts	100,000	100,000	100,000
O	244	O	7920	Equipment Lease / Rental	16,251	16,251	16,251
990	996	0	7925	Tools & Equipment < \$5,000	1,000	1,000	1,000
528,746	460,006	653,000		Total Materials & Services	754,251	754,251	754,251
553,256	462,007	683,000		Total Expenditures	784,251	784,251	784,251

The District budget provides funding for operational costs incurred on behalf of the College that cannot be allocated to any one particular department. This cost center supports the Strategic Plan Initiatives of Excellence, Access, and Planning and Core Theme "Support Student Success".

5010 - Information Services

Actual 2017-18	Actual 2018-19	Budget 2019-20	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
378,912	347,047	386,118	6600	Administrative Salaries	354,822	354,822	354,822
75,496	116,263	117,825	6700	Full Time Support Staff	122,378	122,378	122,378
33,647	34,503	38,552	1	FICA	36,506	36,506	36,506
213	185	240	2	Worker's Compensation	240	240	240
3,123	2,643	5,003	3	Unemployment	4,736	4,736	4,736
100,396	115,736	149,711	4	PERS	136,753	136,753	136,753
1,352	1,201	1,040	5	Life Insurance	1,174	1,174	1,174
1,991	2,012	432	6	Accident/Disability Insurance	432	432	432
110,007	116,341	134,400	7	Health Insurance	139,200	139,200	139,200
705,138	735,932	833,321		Total Personnel Services	796,241	796,241	796,241
1,682	5,462	5,140	7050	Supplies	3,640	3,640	3,640
100	0	0	7100	Printing	0	O	0
4,458	5,376	4,500	7240	Travel	4,500	4,500	4,500
259	0	0	7240	Travel - LV	0	0	0
0	0	13,500	7250	Training & Continuing Education	11,000	11,000	11,000
0	300	300	7350	Dues / Memberships	300	300	300
1,135	0	0	7400	Contracted Services - LV	0	O	O
141,394	154,871	203,834	7400	Contracted Services	281,866	281,866	281,866
460	0	25	7925	Tools & Equipment < \$5,000	0	O	0
O	436	0	7940	Furniture < \$5,000	0	O	O
149,487	166,446	227,299		Total Materials & Services	301,306	301,306	301,306
172,071	97,315	147,460	8000	Equipment	128,480	128,480	128,480
19,978	10,861	750	8040	Software	1,300	1,300	1,300
192,049	108,176	148,210		Total Capital Outlay	129,780	129,780	129,780
1,046,674	1,010,553	1,208,830		Total Expenditures	1,227,327	1,227,327	1,227,327

The Information Services Budget provides funding for four Administrative salaries and three full-time support staff. The Director of Information Services, the other 3 Administrative staff and 3 full-time support staff are responsible for establishing and supporting Klamath Community College's technological environment (software and electronic equipment). This budget provides funding for the computer info structure, employee use computers, printers, copiers, servers. The College's Student Information System, financial aid software, and student Learning Management system are funded from this budget. This cost center supports the Strategic Plan Initiatives of Access, Excellence.

5011 - Grant Management

Actual 2017-18	Actual 2018-19	Budget 2019-20	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
64,280	74,373	60,690	6600	Administrative Salaries	106,904	106,904	106,904
35,457	14,283	42,326	6700	Full Time Support Staff	0	0	0
O	3,570	0	6800	Part Time Support Staff	0	O	0
7,434	7,019	7,881	1	FICA	8,178	8,178	8,178
50	38	60	2	Worker's Compensation	60	60	60
696	535	1,030	3	Unemployment	1,069	1,069	1,069
22,768	14,470	34,196	4	PERS	29,259	29,259	29,259
292	200	110	5	Life Insurance	220	220	220
451	307	108	6	Accident/Disability Insurance	108	108	108
17,998	18,701	33,600	7	Health Insurance	34,800	34,800	34,800
149,427	133,496	180,001		Total Personnel Services	180,598	180,598	180,598
403	160	300	7050	Supplies	200	200	200
0	52	O	7100	Printing	0	0	0
0	0	75	7240	Travel	4,300	4,300	4,300
5,951	2,460	6,000	7250	Training & Continuing Education	1,800	1,800	1,800
0	220	0	7350	Dues / Memberships	220	220	220
3,498	5,619	4,495	7360	Subscriptions	2,500	2,500	2,500
0	552	43,000	7400	Contracted Services	40,000	40,000	40,000
0	0	0	7925	Tools & Equipment < \$5,000	3,000	3,000	3,000
9,851	9,062	53,870		Total Materials & Services	52,020	52,020	52,020
159,279	142,558	233,871		Total Expenditures	232,618	232,618	232,618

The Grant Management budget provides funding for one Administrative Salary and one full-time support staff. The Grant Manager and Grants Assistant are responsible for researching, targeting, applying and implementing Grants to assist in funding Klamath Community College's goals. This cost center supports the Strategic Plan Initiatives of Excellence and Planning and the three Core Themes, "Support Student Success," "Accessible Education and Service," and "Meets Needs of the Student, Business, and Community".

5020 - Institutional Research/Assessment/Resource Development

	tual 7-18	Actual 2018-19	Budget 2019-20	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
83,	,108	103,642	73,682	6600	Administrative Salaries	41,616	41,616	41,616
	0	0	40,800	6700	Full Time Support Staff	0	0	0
6,	242	7,967	8,758	1	FICA	3,184	3,184	3,184
	30	35	0	2	Worker's Compensation	30	30	30
	513	582	1,136	3	Unemployment	416	416	416
18,	987	19,988	37,334	4	PERS	11,390	11,390	11,390
	240	218	308	5	Life Insurance	154	154	154
	293	371	108	6	Accident/Disability Insurance	54	54	54
17,	901	22,459	33,600	7	Health Insurance	17,400	17,400	17,400
127,	315	155,262	195,726		Total Personnel Services	74,243	74,243	74,243
	0	0	200	7050	Supplies	200	200	200
3,	021	1,055	6,000	7250	Training & Continuing Education	6,000	6,000	6,000
	0	0	2,000	7350	Dues / Memberships	2,000	2,000	2,000
10,	300	798	8,500	7400	Contracted Services	8,500	8,500	8,500
	O	526	300	7935	Software < \$5,000	300	300	300
13,	321	2,378	17,000		Total Materials & Services	17,000	17,000	17,000
	0	1,098	0	8000	Equipment	0	0	0
	0	1,098	0		Total Capital Outlay	0	0	0
140,	636	158,739	212,726		Total Expenditures	91,243	91,243	91,243

The Institutional Research, Assessment and Resource Development budget provides funding for one full time Administrative Staff and one Full time Support Staff. The Director of Institutional Research and Data Analyst are responsible for providing statistical and historical data, completing state and federal agency reports, and to facilitating internal and external surveys. The Director of Institutional Research position will be vacant for one year. This cost center supports the Strategic Plan Initiative of Access and Excellence, and Core Theme "Support Student Success".

5031 - Communications

Actual 2017-18	Actual 2018-19	Budget 2019-20	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
0	143	0	7050	Supplies	300	300	300
55,315	21,869	48,000	7115	Postage	50,000	50,000	50,000
5,408	4,009	10,000	7400	Contracted Services	12,000	12,000	12,000
0	3,960	0	7400	Contracted Services	0	0	0
24,178	22,487	24,000	7790	Telephone	24,000	24,000	24,000
1,216	1,375	1,800	7920	Equipment Lease / Rental	2,000	2,000	2,000
28,800	14,190	13,000	7930	Computer Lines	13,000	13,000	13,000
O	O	O	7935	Software < \$5,000	3,576	3,576	3,576
114,917	68,034	96,800		Total Materials & Services	104,876	104,876	104,876
1,885	7,147	2,970	8000	Equipment	6,270	6,270	6,270
864	0	6,903	8040	Software	0	O	0
2,749	7,147	9,873		Total Capital Outlay	6,270	6,270	6,270
117,666	75,181	106,673		Total Expenditures	111,146	111,146	111,146

The Communications budget provides funding for Klamath Community College's costs for postage, telephone services, computer lines, telephone equipment and communications software upgrades. This cost center supports the Strategic Plan Initiatives of Prosperity, Access, and Excellence.

5040 - Security

Actual 2017-18	Actual 2018-19	Budget 2019-20	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
50,714	17,356	O	6600	Administrative Salaries	0	O	0
0	3,906	O	6700	Full Time Support Staff	0	O	0
10,340	9,131	10,600	6800	Part Time Support Staff	11,700	11,700	11,700
4,590	2,326	811	1	FICA	895	895	895
40	22	10	2	Worker's Compensation	10	10	10
429	186	106	3	Unemployment	117	117	117
11,596	507	O	4	PERS	0	O	0
154	0	0	5	Life Insurance	0	O	O
232	0	0	6	Accident/Disability Insurance	0	O	0
14,390	0	0	7	Health Insurance	0	O	0
92,485	33,433	11,527		Total Personnel Services	12,722	12,722	12,722
536	1,614	500	7050	Supplies	350	350	350
0	319	0	7100	Printing	0	0	0
860	O	500	7240	Travel	500	500	500
290	1,259	500	7250	Training & Continuing Education	500	500	500
O	0	300	7350	Dues / Memberships	0	O	O
44,572	62,660	102,020	7400	Contracted Services	102,020	102,020	102,020
3,869	5,609	9,750	7410	Campus Security	4,500	4,500	4,500
0	124	0	7645	Other Fees & Services	0	0	0
840	0	0	7925	Tools & Equipment < \$5,000	0	0	O
79	0	0	7935	Software < \$5,000	0	0	0
51,045	71,584	113,570		Total Materials & Services	107,870	107,870	107,870
0	0	0	8000	Equipment	150	150	150
0	0	0		Total Capital Outlay	150	150	150
143,529	105,017	125,097		Total Expenditures	120,742	120,742	120,742

The Security budget provides funding for .75-time contracted employee through the Sherriff's Office. This cost center supports the Strategic Plan Initiatives of Excellence and Planning, and Core Themes "Meets the needs of Student, Business, and Community", and "Support Student Success".

5050 - President's Office

Actual 2017-18	Actual 2018-19	Budget 2019-20	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
317,957	336,927	347,727	6600	Administrative Salaries	343,108	343,108	343,108
0	0	10,000	6690	Incentive Bonus Pool	10,000	10,000	10,000
4,754	1,622	0	6800	Part Time Support Staff	0	0	0
23,830	16,956	26,601	1	FICA	26,248	26,248	26,248
59	47	60	2	Worker's Compensation	60	60	60
1,619	1,760	3,183	3	Unemployment	3,137	3,137	3,137
74,009	80,100	101,172	4	PERS	93,908	93,908	93,908
630	552	6,037	5	Life Insurance	6,037	6,037	6,037
877	867	108	6	Accident/Disability Insurance	108	108	108
24,082	24,956	33,600	7	Health Insurance	34,800	34,800	34,800
447,817	463,787	528,488		Total Personnel Services	517,405	517,405	517,405
1,096	1,899	4,000	7050	Supplies	4,000	4,000	4,000
1,449	500	1,000	7060	Books	1,000	1,000	1,000
390	200	300	7100	Printing	300	300	300
263	O	200	7115	Postage	200	200	200
2,591	738	500	7150	Marketing	500	500	500
O	0	250	7160	Promotional Items	250	250	250
24,339	25,056	25,000	7240	Travel	25,000	25,000	25,000
O	404	0	7250	Training & Continuing Education	0	0	O
2,175	13,539	3,000	7350	Dues / Memberships	3,000	3,000	3,000
737	520	500	7360	Subscriptions	500	500	500
6,207	16,021	4,000	7400	Contracted Services	4,000	4,000	4,000
39,246	58,877	38,750		Total Materials & Services	38,750	38,750	38,750
487,063	522,664	567,238		Total Expenditures	556,155	556,155	556,155

The President's Office budget provides funding for the two Administrative Salaries for the President and the Executive Administrative Assistant. The President's Office provides leadership for the college, strategic planning for the future, and seeks extraordinary opportunities for the benefit of the institution and the community. All Strategic Plan Initiatives and Core Themes are supported by this department.

5051 - Governing Board

Actual 2017-18	Actual 2018-19	Budget 2019-20	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
1,127	1,657	1,000	7050	Supplies	1,000	1,000	1,000
325	O	750	7060	Books	750	750	750
145	112	0	7115	Postage	0	0	0
1,032	1,563	2,500	7150	Marketing	2,500	2,500	2,500
8,966	4,579	10,000	7240	Travel	10,000	10,000	10,000
99	O	7,000	7250	Training & Continuing Education	7,000	7,000	7,000
38,233	38,839	35,000	7350	Dues / Memberships	35,000	35,000	35,000
244	281	1,250	7360	Subscriptions	1,250	1,250	1,250
4,595	4,437	9,000	7400	Contracted Services	9,000	9,000	9,000
O	3,946	0	7610	Elections	0	0	0
54,764	55,413	66,500		Total Materials & Services	66,500	66,500	66,500
20,053	27,838	19,000	9120	To Financial Aid	19,000	19,000	19,000
20,053	27,838	19,000		Total Transfers Out	19,000	19,000	19,000
74,817	83,251	85,500		Total Expenditures	85,500	85,500	85,500

The Governing Board's budget provides funding for materials and supplies and financial aid for the college. The Governing Board (Board of Education) is the legal entity which has complete responsibility for all College functions. The Governing Board provides guidance which influences all Strategic Plan Initiatives and all Core Themes.

5052 - Foundation Support

Actual 2017-18	Actual 2018-19	Budget 2019-20	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
20,683	0	12,294	6600	Administrative Salaries	0	0	0
1,185	0	O	6800	Part Time Support Staff	0	O	0
1,611	0	940	1	FICA	0	O	0
11	0	4	2	Worker's Compensation	0	O	0
128	0	123	3	Unemployment	0	0	0
4,724	0	9,365	4	PERS	0	O	0
66	0	23	5	Life Insurance	0	0	0
54	0	8	6	Accident/Disability Insurance	0	0	O
2,155	0	2,404	7	Health Insurance	0	O	0
30,617	0	25,161		Total Personnel Services	0	0	0
2,491	2,780	3,000	7050	Supplies	2,000	2,000	2,000
0	0	5,000	7061	Multi-media	2,000	2,000	2,000
0	2,789	3,000	7100	Printing	1,000	1,000	1,000
0	0	1,000	7150	Marketing	1,000	1,000	1,000
5,127	2,408	2,500	7240	Travel	2,500	2,500	2,500
20	1,982	3,500	7250	Training & Continuing Education	3,500	3,500	3,500
10,006	14,753	25,000	7400	Contracted Services	14,500	14,500	14,500
17,644	24,711	43,000		Total Materials & Services	26,500	26,500	26,500
1,744	0	0	8000	Equipment	0	0	0
1,744	0	0		Total Capital Outlay	0	0	0
50,005	24,711	68,161		Total Expenditures	26,500	26,500	26,500

The Foundation Support budget provides funding for a portion of the Administrative Salary for the Foundation's full-time administrative support. The Klamath Community College Foundation is responsible for developing relationships with potential donors, facilitating fundraising events, and participating in all aspects of the Foundation. This cost center supports the Strategic Plan Initiatives of Excellence, Community, and Planning, and Core Theme "Supports Student Success".

6001 - Plant Operations

Actual 2017-18	Actual 2018-19	Budget 2019-20	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
72,028	74,956	76,443	6600	Administrative Salaries	77,960	77,960	77,960
241,600	274,093	301,510	6700	Full Time Support Staff	288,088	288,088	288,088
54,289	23,587	0	6800	Part Time Support Staff	15,000	15,000	15,000
0	2,305	5,000	6900	Student Wages	0	0	0
26,809	27,415	29,296	1	FICA	29,150	29,150	29,150
235	249	284	2	Worker's Compensation	264	264	264
2,513	2,181	3,808	3	Unemployment	3,789	3,789	3,789
73,410	80,608	111,427	4	PERS	102,356	102,356	102,356
856	816	746	5	Life Insurance	832	832	832
1,398	1,563	513	6	Accident/Disability Insurance	486	486	486
104,141	113,864	168,000	7	Health Insurance	156,600	156,600	156,600
577,279	601,638	697,027		Total Personnel Services	674,525	674,525	674,525
15,572	20,661	24,000	7050	Supplies	24,000	24,000	24,000
24,787	25,934	26,000	7052	Supplies - Janitorial	26,000	26,000	26,000
902	0	1,000	7053	Supplies - Snow Removal	1,000	1,000	1,000
950	5,265	2,500	7054	Supplies - Safety	2,500	2,500	2,500
0	14	0	7060	Books	0	0	O
O	52	0	7100	Printing	0	O	0
2,057	1,799	2,000	7240	Travel	2,500	2,500	2,500
0	532	1,000	7250	Training & Continuing Education	1,000	1,000	1,000
0	0	150	7350	Dues / Memberships	150	150	150
10,577	45,122	15,000	7400	Contracted Services	25,000	25,000	25,000
4,165	2,500	8,400	7420	Contracted Custodial Services	7,000	7,000	7,000
4,214	0	0	7570	Property Insurance	0	O	0
4,781	5,449	4,000	7645	Other Fees & Services	5,400	5,400	5,400
248,068	274,942	290,000	7770	Utilities	275,000	275,000	275,000
23,366	17,184	26,000	7850	Repairs	28,000	28,000	28,000
914	1,311	1,000	7920	Equipment Lease / Rental	1,500	1,500	1,500
6,680	12,273	8,000	7925	Tools & Equipment < \$5,000	10,000	10,000	10,000
2,050	0	0	7935	Software < \$5,000	0	O	0
349,084	413,037	409,050		Total Materials & Services	409,050	409,050	409,050
O	6,661	0	8000	Equipment	0	0	0
O	0	70,000	8100	Building	0	0	0
0	6,661	70,000		Total Capital Outlay	0	0	0
926,363	1,021,336	1,176,077		Total Expenditures	1,083,575	1,083,575	1,083,575

This funds the Campus Facilities' Director of Facilities and 9 full-time Support staff. This cost center supports the Strategic Plan Initiatives of Excellence, Access, and Planning and Core Themes, "Meets the needs of Student, Business, and Community," and "Support Student Success."

9001 - Transfers

Actual 2017-18	Actual 2018-19	Budget 2019-20	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
14,247	7,122	15,000	9120	To Financial Aid	15,000	15,000	15,000
88,739	102,443	206,901	9130	To Special Revenue	134,813	134,813	134,813
46,000	77,500	31,000	9140	To Reserve Funds	1,538,777	1,538,777	1,538,777
61,202	16,709	23,000	9150	To Enterprise	32,255	32,255	32,255
719,987	719,875	720,001	9160	To Debt Service	720,000	720,000	720,000
0	50,000	50,000	9170	To Capital Projects	220,000	220,000	220,000
930,175	973,650	1,045,902		Total Transfers Out	2,660,845	2,660,845	2,660,845
930,175	973,650	1,045,902		Total Expenditures	2,660,845	2,660,845	2,660,845

This fund facilitates the Financial Aid transfer in support of Board Scholarships, and allowing the College to set aside funds for future purposes, such as accumulating resources for new collegiate programs and construction. This cost center supports the Strategic Plan Initiatives of Access, Excellence, Community, and Prosperity, and Core Theme, "Support Student Success."

9701 - Contingency

Actual 2017-18	Actual 2018-19	Budget 2019-20	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
0	0	1,060,955	9000	Contingency	1,060,955	1,060,955	1,060,955
0	0	1,060,955		Total Contingency	1,060,955		1,060,955
0	0	1,060,955		Total Expenditures	1,060,955	1,060,955	1,060,955
42,174,114	37,357,590	59,958,915		Grand Total	55,403,233	55,403,233	55,403,233

Contingency is a category designated for the unanticipated needs of the College not known at the time of budget preparation. Any funds not utilized are carried forward into the next fiscal year. The Board of Education must approve use of contingency funds by resolution transferring funds from Contingency.

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SPECIAL REVENUE FUNDS

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2020-2021

050 - FINANCIAL AID

Actual 2017-	Actual 2018-	Budget 2019-	Number	Account Description	Proposed Amount	Approved Amount	Adopted Amount
2,988,723	2,913,770	8,000,000	4060	Federal Financial Aid - Pell Grant	5,000,000	5,000,000	5,000,000
64,331	65,227	60,000	4061	Federal Financial Aid - FSEOG	70,000	70,000	70,000
45,918	56,078	45,000	4063	Federal Financial Aid - Work Study	50,000	50,000	50,000
1,557,242	1,461,283	6,000,000	4070	Federal Financial Aid - Subsidized Loans	3,000,000	3,000,000	3,000,000
1,869,242	1,734,554	6,000,000	4071	Federal Financial Aid - Unsubsidized Loans	3,000,000	3,000,000	3,000,000
2,394	9,551	1,000,000	4072	Federal Financial Aid - Plus Loans	1,000,000	1,000,000	1,000,000
0	0	1,000,000	4073	Federal Financial Aid - Alt Loans	970,000	970,000	970,000
-3,888	4,310	20,000	4075	Administrative Cost Allowance	20,000	20,000	20,000
6,523,962	6,244,773	22,125,000		Total Federal Sources	13,110,000	13,110,000	13,110,000
633,750	572,005	700,000	4110	State Grants	700,000	700,000	700,000
204,700	200,115	250,000	4111	Oregon Promise	300,000	300,000	300,000
838,450	772,120	950,000		Total State Sources	1,000,000	1,000,000	1,000,000
0	178,853	0	4272	Alt Loans	0	0	0
0	178,853	0		Total Local Sources	0	0	0
20,053	27,838	34,000	5700	Transfers In - Board Scholarships	34,000	34,000	34,000
14,247	7,122	0	5702	Transfers In - Work Study Match	0	0	0
34,299	34,960	34,000		Total Transfers In	34,000	34,000	34,000
7,396,711	7,230,706	23,109,000		Total Resources	14,144,000	14,144,000	14,144,000

4501 - Financial Aid Fund

Actual 2017-18	Actual 2018-19	Budget 2019-20	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
55,880	63,200	45,000	6900	Student Wages	0	0	0
55,880	63,200	45,000		Total Personnel Services	0	0	0
2,988,723	2,913,770	8,000,000	7700	Pell Grant	5,000,000	5,000,000	5,000,000
64,331	65,227	60,000	7701	FSEOG	70,000	70,000	70,000
1,557,242	1,461,283	6,000,000	7710	Subsidized Student Loans	3,000,000	3,000,000	3,000,000
1,869,242	1,734,554	6,000,000	7711	Unsubsidized Student Loans	3,000,000	3,000,000	3,000,000
2,394	9,551	1,000,000	7712	Plus Loans	1,000,000	1,000,000	1,000,000
0	178,853	1,000,000	7713	Alternative Loans	1,000,000	1,000,000	1,000,000
633,750	572,005	700,000	7721	State Need Grant	700,000	700,000	700,000
204,700	200,115	250,000	7722	Oregon Promise Scholarships	300,000	300,000	300,000
2,362	7,442	19,000	7730	Board Scholarships	34,000	34,000	34,000
17,691	20,396	15,000	7732	Service to Country Scholarship	20,000	20,000	20,000
7,340,435	7,163,196	23,044,000		Total Materials & Services	14,124,000	14,124,000	14,124,000
396	4,310	20,000	9110	Indirect Cost Expense	20,000	20,000	20,000
396	4,310	20,000		Total Transfers Out	20,000	20,000	20,000
7,396,711	7,230,706	23,109,000		Total Expenditures and Fund Balance	14,144,000	14,144,000	14,144,000

This fund accounts for the financial aid provided to students. Transfers Out to the General Fund is the administrative cost allowance provided by the federal government to defray administrative costs of the program. This cost center supports the Strategic Plan Initiative of Access and Excellence, and Core Theme, "Support Student Success."

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2020-2021

060 - TECHNOLOGY FEES

Actual 2017-	Actual 2018-	Budget 2019-	Number	Account Description	Proposed Amount	Approved Amount	Adopted Amount
325,298	328,352	298,376	4580	Technology Fees	349,586	349,586	349,586
325,298	328,352	298,376		Total Tuition & Fees	349,586	349,586	349,586
8,839	19,061	0	4600	Interest, Investment	0	0	. 0
8,839	19,061	0		Total Interest Income	0	0	0
53,849	171,150	135,000	5999	Carry Forward	97,304	97,304	97,304
53,849	171,150	135,000		Total Carry Forward	97,304	97,304	97,304
387,986	518,563	433,376		Total Resources	446,890	446,890	446,890

2008 - Technology

Actual 2017-18	Actual 2018-19	Budget 2019-20	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
19,545	41,306	60,000	6900	Student Wages	60,000	60,000	60,000
1,470	3,089	4,590	1	FICA	4,590	4,590	4,590
25	52	30	2	Worker's Compensation	30	30	30
137	251	600	3	Unemployment	600	600	600
794	652	0	4	PERS	0	0	0
21,971	45,350	65,220		Total Personnel Services	65,220	65,220	65,220
2,499	3,250	5,900	7050	Supplies	15,000	15,000	15,000
13,831	18,414	19,113	7400	Contracted Services	29,890	29,890	29,890
124	56	700	7925	Tools & Equipment < \$5,000	0	0	0
12,120	9,405	16,000	7930	Computer Lines	16,000	16,000	16,000
3,977	0	0	7935	Software < \$5,000	0	0	0
32,551	31,126	41,713		Total Materials & Services	60,890	60,890	60,890
149,905	162,195	324,843	8000	Equipment	297,180	297,180	297,180
12,309	11,094	0	8040	Software	20,000	20,000	20,000
162,214	173,289	324,843		Total Capital Outlay	317,180	317,180	317,180
216,736	249,764	431,776		Total Expenditures and Fund Balance	443,290	443,290	443,290

This fund accounts for the collection of technology fees from all students to help offset the cost of maintaining current technologies and/or providing technology services for the public. Tuition from non-credit students also contributes \$4.00 per person, per section, for Technology Fees. The equipment line item will be used to upgrade classroom technology as well as provide computers for students to use both in study areas and computer labs. This fund supports all Core Themes.

2009 - Technology - Lake County

Actual 2017-18	Actual 2018-19	Budget 2019-20	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
100	0	600	7240	Travel - LV	600	600	600
100	0	600		Total Materials & Services	600	600	600
0	0	1,000	8000	Equipment - LV	3,000	3,000	3,000
0	0	1,000		Total Capital Outlay	3,000	3,000	3,000
100	0	1,600		Total Expenditures and Fund Balance	3,600	3,600	3,600

This fund accounts for the collection of technology fees from all students to help offset the cost of maintaining current technologies and/or providing technology services for the Lake County location. Tuition from non-credit students also contributes \$4.00 per person, per section, for Technology Fees. The equipment line item will be used to upgrade and maintain classroom computers and equipment. This fund supports all Core Themes.

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2020-2021

065 - STUDENT COURSE FEES

Actual 2017-	Actual 2018-	Budget 2019-	Number	Account Description	Proposed Amount	Approved Amount	Adopted Amount
0	0	0	4544	Course Fees - HIM	4,000	4,000	4,000
0	960	2,500	4546	Course Fees - Health & P.E.	2,500	2,500	2,500
7,735	6,020	7,500	4547	Course Fees - Computer Eng. Tech.	35,000	35,000	35,000
1,615	800	2,000	4548	Course Fees - Agriculture	1,000	1,000	1,000
2,000	5,450	5,000	4549	Course Fees - Advanced Mfg. Eng.	5,000	5,000	5,000
2,190	2,120	3,500	4550	Course Fees - Business	10,000	10,000	10,000
10,793	12,587	25,000	4551	Course Fees - Emergency Response Op.	25,000	25,000	25,000
77,672	62,527	70,000	4552	Course Fees - Nursing	70,000	70,000	70,000
7,450	3,925	45,000	4553	Course Fees - Auto	30,000	30,000	30,000
41,540	54,095	55,000	4554	Course Fees - Gen. Ed. Science	120,000	120,000	120,000
16,337	12,070	39,000	4555	Course Fees - Culinary Arts Ed.	10,000	10,000	10,000
0	750	2,500	4556	Course Fees - Art	2,500	2,500	2,500
74,940	16,225	65,000	4557	Course Fees - Diesel	40,000	40,000	40,000
0	37,225	0	4558	Course Fees - CDL	0	0	0
13,850	13,665	28,000	4559	Course Fees - Welding	28,000	28,000	28,000
34,665	843,356	1,272,000	4568	Course Fees - Aviation	2,000,000	2,000,000	2,000,000
0	0	2,500	4569	Course Fees - Gen, Ed. Computer Skills	2,500	2,500	2,500
290,787	1,071,775	1,624,500		Total Tuition & Fees	2,385,500	2,385,500	2,385,500
1,467	5,245	0	4600	Interest, Investment	0	0	0
1,467	5,245	0		Total Interest Income	0	0	0.
21,813	117,673	191,553	5999	Carry Forward	146,996	146,996	146,996
21,813	117,673	191,553		Total Carry Forward	146,996	146,996	146,996
314,067	1,194,693	1,816,053		Total Resources	2,532,496	2,532,496	2,532,496

1108 - Course Fees - Business Management

Actual 2017-18	Actual 2018-19	Budget 2019-20	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
1,488	2,252	2,000	7050	Supplies	7,000	7,000	7,000
195	0	1,402	7360	Subscriptions	1,500	1,500	1,500
0	0	2,000	7925	Tools & Equipment < \$5,000	1,500	1,500	1,500
1,683	2,252	5,402		Total Materials & Services	10,000	10,000	10,000
1,683	2,252	5,402		Total Expenditures and Fund Balance	10,000	10,000	10,000

Course Fee Usage cost centers are funded by course fees paid by students. The proceeds purchase supplies and small equipment directly associated with those courses.

1110 - Course Fees - Gen. Ed. Science

Actual 2017-18	Actual 2018-19	Budget 2019-20	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
17,185	15,137	50,000	7050	Supplies	60,000	60,000	60,000
202	0	0	7115	Postage	0	0	0
0	7,701	32,458	7925	Tools & Equipment < \$5,000	30,000	30,000	30,000
17,387	22,838	82,458		Total Materials & Services	90,000	90,000	90,000
0	0	0	8000	Equipment	72,334	72,334	72,334
0	0	0		Total Capital Outlay	72,334	72,334	72,334
17,387	22,838	82,458		Total Expenditures and Fund Balance	162,334	162,334	162,334

Course Fee Usage cost centers are funded by course fees paid by students. The proceeds purchase supplies and small equipment directly associated with those courses.

1111 - Course Fees - Agriculture

Actual 2017-18	Actual 2018-19	Budget 2019-20	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
0	0	5,100	6800	Part Time Support Staff	1,000	1,000	1,000
0	0	471	1	FICA	77	77	77
0	0	0	2	Worker's Compensation	30	30	30
.0	0	0	3	Unemployment	10	10	10
0	0	5,571		Total Personnel Services	1,117	1,117	1,117
0	0	5,571		Total Expenditures and Fund Balance	1,117	1,117	1,117

1114 - Course Fees - Art

Actual 2017-18	Actual 2018-19	Budget 2019-20	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
0	730	3,859	7050	Supplies	3,859	3,859	3,859
0	730	3,859		Total Materials & Services	3,859	3,859	3,859
0	730	3,859		Total Expenditures and Fund Balance	3,859	3,859	3,859

Course Fee Usage cost centers are funded by course fees paid by students. The proceeds purchase supplies and small equipment directly associated with those courses.

1310 - Course Fees - Emergency Response Operations

Actual 2017-18	Actual 2018-19	Budget 2019-20	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
1,134	274	0	7031	Books for Resale	0	0	0
3,218	3,392	18,585	7050	Supplies	10,000	10,000	10,000
2,187	2,740	0	7400	Contracted Services	0	0	0
0	0	20,000	7925	Tools & Equipment < \$5,000	15,000	15,000	15,000
6,539	6,407	38,585		Total Materials & Services	25,000	25,000	25,000
6,539	6,407	38,585		Total Expenditures and Fund Balance	25,000	25,000	25,000

1311 - Course Fees - Nursing

Actual 2017-18	Actual 2018-19	Budget 2019-20	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
0	12,793	0	7031	Books for Resale	0	0	0
33,136	14,206	60,000	7050	Supplies	18,427	18,427	18,427
732	17,327	39,039	7400	Contracted Services	39,100	39,100	39,100
1,791	1,659	9,000	7925	Tools & Equipment < \$5,000	5,000	5,000	5,000
35,659	45,984	108,039		Total Materials & Services	62,527	62,527	62,527
35,659	45,984	108,039		Total Expenditures and Fund Balance	62,527	62,527	62,527

1312 - Course Fee Usage - Diesel

Actual 2017-18	Actual 2018-19	Budget 2019-20	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
15,339	20,524	40,000	7050	Supplies	20,000	20,000	20,000
378	2,947	0	7400	Contracted Services	0	0	0
787	247	20,319	7925	Tools & Equipment < \$5,000	20,000	20,000	20,000
16,503	23,718	60,319		Total Materials & Services	40,000	40,000	40,000
16,503	23,718	60,319		Total Expenditures and Fund Balance	40,000	40,000	40,000

1313 - Course Fee Usage - Culinary Arts

Actual 2017-18	Actual 2018-19	Budget 2019-20	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
27,206	7,076	50,139	7050	Supplies	5,000	5,000	5,000
729	303	0	7400	Contracted Services	0	0	0
151	0	10,000	7925	Tools & Equipment < \$5,000	5,000	5,000	5,000
28,086	7,378	60,139		Total Materials & Services	10,000	10,000	10,000
28,086	7,378	60,139		Total Expenditures and Fund Balance	10,000	10,000	10,000

1314 - Course Fee Usage - Auto

Actual 2017-18	Actual 2018-19	Budget 2019-20	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
5,615	8,135	49,454	7050	Supplies	10,000	10,000	10,000
488	0	0	7360	Subscriptions	0	0	0
4,143	584	0	7400	Contracted Services	0	0	0
1,851	507	20,000	7925	Tools & Equipment < \$5,000	20,000	20,000	20,000
12,097	9,226	69,454		Total Materials & Services	30,000	30,000	30,000
12,097	9,226	69,454		Total Expenditures and Fund Balance	30,000	30,000	30,000

Course Fee Usage cost centers are funded by course fees paid by students. The proceeds purchase supplies and small equipment directly associated with those courses.

1316 - Course Fees - Welding

Actual 2017-18	Actual 2018-19	Budget 2019-20	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
13,066	13,157	33,216	7050	Supplies	10,000	10,000	10,000
143	0	. 0	7400	Contracted Services	0	0	0
462	0	10,000	7925	Tools & Equipment < \$5,000	18,000	18,000	18,000
13,670	13,157	43,216		Total Materials & Services	28,000	28,000	28,000
13,670	13,157	43,216		Total Expenditures and Fund Balance	28,000	28,000	28,000

1318 - Course Fees - Aviation

Actual 2017-18	Actual 2018-19	Budget 2019-20	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
34,665	764,203	1,210,120	7400	Contracted Services	2,000,000	2,000,000	2,000,000
0	0	11,880	7575	Liability Insurance	12,000	12,000	12,000
34,665	764,203	1,222,000		Total Materials & Services	2,012,000	2,012,000	2,012,000
0	75,000	50,000	9100	To General Fund	100,000	100,000	100,000
0	75,000	50,000		Total Transfers Out	100,000	100,000	100,000
34,665	839,203	1,272,000		Total Expenditures and Fund Balance	2,112,000	2,112,000	2,112,000

1319 - Course Fees - Gen. Ed. Computer Skills

Actual 2017-18	Actual 2018-19	Budget 2019-20	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
0	0	3,859	7400	Contracted Services	2,500	2,500	2,500
0	0	3,859		Total Materials & Services	2,500	2,500	2,500
0	0	3,859		Total Expenditures and Fund Balance	2,500	2,500	2,500

Course Fee Usage cost centers are funded by course fees paid by students. The proceeds purchase supplies and small equipment directly associated with those courses.

1322 - Course Fees - Advanced Mfg. Engineering

Actual 2017-18	Actual 2018-19	Budget 2019-20	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
489	1,332	0	7050	Supplies	0	0	0
1,125	0	7,717	7360	Subscriptions	5,000	5,000	5,000
3,600	0	0	7400	Contracted Services	0	0	0
5,214	1,332	7,717		Total Materials & Services	5,000	5,000	5,000
5,214	1,332	7,717		Total Expenditures and Fund Balance	5,000	5,000	5,000

1323 - Course Fees - Comp. Eng. Tech.

Actual 2017-18	Actual 2018-19	Budget 2019-20	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
0	0	11,576	7050	Supplies	35,000	35,000	35,000
0	0	11,576		Total Materials & Services	35,000	35,000	35,000
0	0	11,576		Total Expenditures and Fund Balance	35,000	35,000	35,000

1324 - Course Fees - Health and PE

Actual 2017-18	Actual 2018-19	Budget 2019-20	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
0	0	3,859	7050	Supplies	3,859	3,859	3,859
0	0	0	7060	Books	300	300	300
0	0	3,859		Total Materials & Services	4,159	4,159	4,159
0	0	3,859		Total Expenditures and Fund Balance	4,159	4,159	4,159

1325 - Course Fees - Digital Media and Design

Actual 2017-18	Actual 2018-19	Budget 2019-20	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
0	0	0	7935	Software < \$5,000	1,000	1,000	1,000
0	0	0		Total Materials & Services	1,000	1,000	1,000
0	0	0		Total Expenditures and Fund Balance	1,000	1,000	1,000

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070 - SPECIAL PROJECTS BUDGET AUTHORITY

Actual 2017-	Actual 2018-	Budget 2019-	Number	Account Description	Proposed Amount	Approved Amount	Adopted Amount
0	0	15,000	4000	Federal Grants	78,000	78,000	78,000
345	1,288	0	4075	Administrative Cost Allowance	0	0	0
345	1,288	15,000		Total Federal Sources	78,000	78,000	78,000
47,950	100,931	200,000	4110	Grants and Contracts	120,000	120,000	120,000
47,950	100,931	200,000		Total State Sources	120,000	120,000	120,000
41,786	37,914	95,000	4210	Grants and Contracts	76,347	76,347	76,347
41,786	37,914	95,000		Total Local Sources	76,347	76,347	76,347
90,082	140,134	310,000		Total Resources	274,347	274,347	274,347

1510 - High School Nursing Grant

Actual 2017-18	Actual 2018-19	Budget 2019-20	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
0	21,955	0	6100	Full Time Faculty	0	0	0
0	0	10,000	6120	Adjunct Faculty - Credit	20,000	20,000	20,000
12,909	0	18,105	6130	Full Time - 9 Month Faculty	19,454	19,454	19,454
988	8	2,150	1	FICA	3,018	3,018	3,018
6	318	16	2	Worker's Compensation	8	8	8
13	1,361	281	3	Unemployment	395	395	395
2,574	22	6,871	4	PERS	9,157	9,157	9,157
76	5,010	43	5	Life Insurance	43	43	43
0	52	15	6	Accident/Disability Insurance	15	· 15	15
3,471	5,562	4,502	7	Health Insurance	4,663	4,663	4,663
20,037	34,289	41,983		Total Personnel Services	56,754	56,754	56,754
1,465	. 0	2,500	7050	Supplies	0	0	0
2,714	1,060	2,000	7400	Contracted Services	0	0	0
4,178	1,060	4,500		Total Materials & Services	0	0	0
24,215	35,349	46,483		Total Expenditures	56,754	56,754	56,754

The High School Nursing grant provides funding for a portion of one nine-month faculty and adjunct faculty as indicated based on enrollment. This cost center supports the Strategic Plan Initiatives of Access and Excellence, and the Core Themes, "Provide Accessible Education and Services," "Provide Quality Education and Services," "Meets the Needs of the Student, Business, and Community," and "Support Student Success."

2505 - Special Projects

Actual 2017-18	Actual 2018-19	Budget 2019-20	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
0	1,900	103,312	6800	Part Time Support Staff	103,312	103,312	103,312
0	145	7,903	1	FICA	7,903	7,903	7,903
0	19	52	2	Worker's Compensation	52	52	52
0	8	1,033	3	Unemployment	1,033	1,033	1,033
0	394	0	4	PERS	0	0	0
0	2,466	112,300		Total Personnel Services	112,300	112,300	112,300
0	4,826	0	7031	Books for Resale	0	0	0
0	5,929	8,902	7050	Supplies	0	0	0
0	468	0	7060	Books	0	0	0
0	878	0	7150	Marketing	0	.0	0
0	3,090	31,778	7240	Travel	0	0	0
0	1,376	0	7250	Training & Continuing Education	0	0	0
0	1,031	0	7645	Other Fees & Services	0	0	0
0	306	0	7920	Equipment Lease / Rental	0	0	0
0	5,232	. 0	7925	Tools & Equipment < \$5,000	0	0	0
0	23,135	40,680		Total Materials & Services	0	0	0
0	0	10,000	8000	Equipment	0	0	0
0	0	10,000	8140	Infrastructure	0	0	0
0	0	20,000		Total Capital Outlay	0	0	0
0	0	9,500	9110	Indirect Cost Expense	9,500	9,500	9,500
0	0	9,500		Total Transfers Out	9,500	9,500	9,500
0	25,602	182,480		Total Expenditures	121,800	121,800	121,800

The Special Projects budget accounts for the expenses of smaller grant-funded projects, allowing for the acceptance of smaller grants for specific purposes. Because these budgets are small they do not require Board approval. This cost center supports the Strategic Plan initiatives of Access, Excellence, Community and Prosperity and Core Themes, "Meets the needs of Student, Business, and Community", and "Support Student Success".

2511 - Early Learning Professional Dev. Grant

Actual 2017-18	Actual 2018-19	Budget 2019-20	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
10,515	15,953	0	6120	Adjunct Faculty - Credit	8,030	8,030	8,030
839	1,197	0	1	FICA	614	614	614
7	6	0	2	Worker's Compensation	30	30	30
73	97	0	3	Unemployment	80	80	80
696	0	0	4	PERS	1,539	1,539	1,539
1,194	4,423	0	7	Health Insurance	0	0	. 0
13,324	21,676	0		Total Personnel Services	10,293	10,293	10,293
1,218	2,162	1,000	7031	Books for Resale	0	0	0
260	0	250	7060	Books	0	0	0
0	291	300	7240	Travel	300	300	300
6,582	6,102	5,000	7755	Student Tuition Waivers	1,700	1,700	1,700
8,059	8,556	6,550		Total Materials & Services	2,000	2,000	2,000
641	907	500	9110	Indirect Cost Expense	500	500	500
641	907	500		Total Transfers Out	500	500	500
22,024	31,139	7,050		Total Expenditures	12,793	12,793	12,793

This fund allows for the acceptance of smaller grants for specific purposes. This cost center supports the Strategic Plan Initiatives of Access, Excellence, Community, and Prosperity, and Core Themes, "Accessible education and services" and "Support Student Success."

2517 - VA Admin.

Actual 2017-18	Actual 2018-19	Budget 2019-20	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
345	1,288	2,000	7050	Supplies	5,000	5,000	5,000
345	1,288	2,000		Total Materials & Services	5,000	5,000	5,000
345	1,288	2,000		Total Expenditures	5,000	5,000	5,000

2520 - Perkins Pass-Through

Actual 2017-18	Actual 2018-19	Budget 2019-20	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
0	283	0	7240	Travel	0	0	0
0	1,619	0	7250	Training & Continuing Education	8,000	8,000	8,000
0	0	0	7925	Tools & Equipment < \$5,000	10,000	10,000	10,000
0	1,902	0		Total Materials & Services	18,000	18,000	18,000
0	0	0	8000	Equipment	60,000	60,000	60,000
0	0	0		Total Capital Outlay	60,000	60,000	60,000
0	1,902	0		Total Expenditures	78,000	78,000	78,000

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080 - PATHWAYS

Actual 2017 -	Actual 2018-	Budget 2019-	Number	Account Description	Proposed Amount	Approved Amount	Adopted Amount
36,837	33,397	67,661	4110	Grants and Contracts	25,997	25,997	25,997
36,837	33,397	67,661		Total State Sources	25,997	25,997	25,997
36,837	33,397	67,661		Total Resources	25,997	25,997	25,997

3503 - Pathways

Actual 2017-18	Actual 2018-19	Budget 2019-20	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
5,090	8,906	0	6600	Administrative Salaries	9	9	9
0	7,361	26,127	6800	Part Time Support Staff	11,100	11,100	11,100
396	1,251	2,196	1	FICA	850	850	850
2	8	20	2	Worker's Compensation	24	24	24
36	99	287	3	Unemployment	111	111	111
1,166	2,026	7,857	4	PERS	3,040	3,040	3,040
15	23	0	5	Life Insurance	23	23	23
41	7	0	6	Accident/Disability Insurance	8	8	8
703	3,444	8,971	7	Health Insurance	1,412	1,412	1,412
7,449	23,124	45,458		Total Personnel Services	16,577	16,577	16,577
0	1,903	986	7050	Supplies	675	675	675
0	2,000	2,000	7150	Marketing	1,500	1,500	1,500
620	3,572	1,677	7240	Travel	1,277	1,277	1,277
0	1,208	0	7250	Training & Continuing Education	0	0	0
27,013	0	14,835	7755	Student Tuition Waivers - Credit	4,585	4,585	4,585
27,633	8,683	19,498		Total Materials & Services	8,037	8,037	8,037
1,754	1,590	2,705	9110	Indirect Cost Expense	1,383	1,383	1,383
1,754	1,590	2,705		Total Transfers Out	1,383	1,383	1,383
36,837	33,397	67,661		Total Expenditures	25,997	25,997	25,997

Pathways funding is provided this year by the strategic funds from Oregon Community Colleges (HECC: Higher Education Coordinating Commission) dedicated to advancing career pathways within the community college system in Oregon. This cost center supports the Strategic Plan Initiatives of Access, Excellence, Community, and Prosperity, and Core Themes: "Accessible Education and Services" and "Support Student Success".

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081 - DHS SNAP 50/50

Actual 2017-	Actual 2018-	Budget 2019-	Number	Account Description	Proposed Amount	Approved Amount	Adopted Amount
123,803	118,281	135,235	4110	Grants & Contracts	173,595	173,595	173,595
123,803	118,281	135,235		Total State Sources	173,595	173,595	173,595
123,803	118,281	135,235		Total Resources	173,595	173,595	173,595

3508 - DHS SNAP 50/50

Actual 2017-18	Actual 2018-19	Budget 2019-20	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
10,514	0	0	6600	Administrative Salaries	0	0	0
30,218	41,096	41,918	6700	Full Time Support Staff	52,003	52,003	52,003
2,928	3,124	3,207	1	FICA	3,978	3,978	3,978
15	23	30	2	Worker's Compensation	30	30	30
278	250	419	3	Unemployment	520	520	520
9,183	9,378	11,473	4	PERS	14,233	14,233	14,233
107	106	126	5	Life Insurance	126	126	126
180	193	54	6	Accident/Disability Insurance	54	54	54
12,916	16,100	16,800	7	Health Insurance	17,400	17,400	17,400
66,338	70,270	74,027		Total Personnel Services	88,344	88,344	88,344
158	122	0	7050	Supplies	200	200	200
0	104	0	7100	Printing	0	0	0
1,704	1,134	0	7240	Travel	3,000	3,000	3,000
0	0	0	7250	Training & Continuing Education	1,000	1,000	1,000
4,160	3,886	0	7300	Student Support	0	0	0
30,982	15,619	30,000	7755	Student Tuition Waivers	40,250	40,250	40,250
0	748	0	7758	Student Tuition Waivers - GED/Other	0	0	0
37,004	21,612	30,000		Total Materials & Services	44,450	44,450	44,450
20,460	26,399	31,208	9110	Indirect Cost Expense	40,801	40,801	40,801
20,460	26,399	31,208		Total Transfers Out	40,801	40,801	40,801
123,803	118,281	135,235		Total Expenditures and Fund Balance	173,595	173,595	173,595

The DHS SNAP 50/50 Grant provides funding for supplemental assistance for students with high who qualify as high need for essential living requirements such as tuition, food, housing, clothing, and other personal expenses. This grant is a 50/50 match between federal funds and institutional funds. DHS Snap 50/50 provides partial personnel support through the 50/50 match. This cost center supports the Strategic Plan Initiatives of Access, Excellence, Community, and Prosperity, and Core Themes: "Accessible education and services" and "Support Student Success".

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085 - TRIO GRANT

Actual 2017-	Actual 2018-	Budget 2019-	Number	Account Description	Proposed Amount	Approved Amount	Adopted Amount
209,053	258,193	254,243	4000	Federal Grants	220,000	220,000	220,000
209,053	258,193	254,243		Total Federal Sources	220,000	220,000	220,000
3,029	0	35,146	5000	Transfers In - General Fund	47,050	47,050	47,050
3,029	0	35,146		Total Transfers In	47,050	47,050	47,050
212,082	258,193	289,389		Total Resources	267,050	267,050	267,050

3502 - TRIO Grant

Actual 2017-18	Actual 2018-19	Budget 2019-20	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
63,414	56,796	57,931	6600	Administrative Salaries	58,500	58,500	58,500
47,519	77,658	83,036	6700	Full Time Support Staff	80,472	80,472	80,472
26,911	20,796	14,810	6800	Part Time Support Staff	14,830	14,830	14,830
10,303	11,939	11,917	1	FICA	11,766	11,766	11,766
79	83	95	2	Worker's Compensation	100	100	100
951	955	1,557	3	Unemployment	1,538	1,538	1,538
22,684	26,929	38,583	4	PERS	38,036	38,036	38,036
315	349	317	5	Life Insurance	236	236	236
486	620	153	6	Accident/Disability Insurance	116	116	116
21,490	32,154	50,400	7	Health Insurance	37,290	37,290	37,290
194,152	228,278	258,799		Total Personnel Services	242,883	242,883	242,883
581	1,146	500	7050	Supplies	1,100	1,100	1,100
0	482	500	7060	Books	0	0	0
495	277	2,500	7241	Student Travel	2,400	2,400	2,400
0	7,368	5,000	7250	Training & Continuing Education	3,000	3,000	3,000
545	407	1,000	7310	Summer Bridge Program	1,000	1,000	1,000
200	200	0	7350	Dues / Memberships	250	250	250
399	1,119	750	7400	Contracted Services	750	750	750
2,220	11,000	10,250		Total Materials & Services	8,500	8,500	8,500
15,710	18,916	20,339	9110	Indirect Cost Expense	15,667	15,667	15,667
15,710	18,916	20,339		Total Transfers Out	15,667	15,667	15,667
212,082	258,193	289,388		Total Expenditures	267,050	267,050	267,050

The TRiO program targets up to 160 of Klamath Community College's most vulnerable students (low income, disabled, and veterans who meet a demonstrated high academic need) and provides a variety of services to support and achieve success through regular academic advising, tutoring, college success workshops, college transfer visits, enrichment opportunities, and degree completion success programs. This cost supports the Core Theme of Student Success. The Strategic Plan initiatives of Improved Reputation for Excellence and Improved Access are targeted for action. This cost center provides for the Grant Administrator, a Learning Advisor, an administrative assistant, and other part-time educational personnel in the form of tutors.

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095 - SMALL BUSINESS DEVELOPMENT CENTER

Actual 2017-	Actual 2018-	Budget 2019-	Number	Account Description	Proposed Amount	Approved Amount	Adopted Amount
56,903	49,000	33,000	4000	Federal Grants	58,000	58,000	58,000
56,903	49,000	33,000		Total Federal Sources	58,000	58,000	58,000
72,786	91,214	80,095	4110	Grants and Contracts	64,277	64,277	64,277
72,786	91,214	80,095		Total State Sources	64,277	64,277	64,277
13,685	13,046	20,000	4233	SBDC Program Income	25,000	25,000	25,000
4,677	31,745	100,000	4280	Contribution from KCC Foundation	150,000	150,000	150,000
18,362	44,791	120,000		Total Local Sources	175,000	175,000	175,000
85,710	102,443	108,350	5000	Transfers In - General Fund	2,456	2,456	2,456
85,710	102,443	108,350		Total Transfers In	2,456	2,456	2,456
31,050	43,230	56,500	5999	Carry Forward	55,811	55,811	55,811
31,050	43,230	56,500		Total Carry Forward	55,811	55,811	55,811
264,812	330,678	397,945		Total Resources	355,544	355,544	355,544

1307 - Small Business Dev. Ctr. - Match

Actual 2017-18	Actual 2018-19	Budget 2019-20	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
13,691	24,718	34,606	6600	Administrative Salaries	9,834	9,834	9,834
30,210	0	0	6800	Part Time Support Staff	13,963	13,963	13,963
3,120	1,706	2,647	1	FICA	1,820	1,820	1,820
22	8	11	2	Worker's Compensation	11	11	11
287	134	346	3	Unemployment	238	238	238
6,157	5,642	9,472	4	PERS	2,692	2,692	2,692
42	62	101	5	Life Insurance	101	101	101
66	112	29	6	Accident/Disability Insurance	29	29	29
11,306	6,326	9,045	7	Health Insurance	9,368	9,368	9,368
64,900	38,708	56,257		Total Personnel Services	38,056	38,056	38,056
189	0	0	7050	Supplies	0	0	0
1,291	0	0	7051	Supplies for Students	0	0	0
1,225	50	0	7100	Printing	0	0	0
45	0	0	7115	Postage	0	0	0
1,418	0	0	7150	Marketing	0	0	0
2,700	0	0	7240	Travel	0	0	0
392	0	0	7244	Non-Employee Travel	0	0	0
635	0	0	7250	Training & Continuing Education	0	0	0
0	205	. 0	7350	Dues/Memberships	0	0	0
2,295	100	0	7360	Subscriptions	0	0	0
2,789	. 0	0	7400	Contracted Services	0	0	0
2,190	937	0	7790	Telephone	0	0	0
4,536	0	0	7800	Office Rental	0	0	0
56	0	0	7925	Tools & Equipment < \$5,000	0	0	0
1,048	0	0	7940	Furniture < \$5,000	0	0	0
20,811	1,292	0		Total Materials & Services	0	0	0
85,710	40,000	56,257		Total Expenditures and Fund Balance	38,056	38,056	38,056

The Small Business Development Center (SBDC) and the Klamath IDEA receive funding from multiple sources, including Federal, State, College, Foundations and other community sources. These sources fund one full-time Director, one full-time Program Assistant, two half-time Business Advisers, hourly and contract instructors and a full-time time Klamath IDEA Entrepreneur Concierge. The purpose of the SBDC is to work with Klamath and Lake County's small for-profit businesses, assisting with pre-venture ideation, access to capital, business plan and loan proposal development, retention and creation of jobs, and advocacy for small businesses. Klamath IDEA is responsible for entrepreneurial ecosystem development in the region. No general fund dollars are provided to Klamath IDEA. The Klamath IDEA reimburses the College for personnel costs incurred. This cost center supports the Strategic Plan Initiatives of Access and Excellence, and the Core Themes, "Provide Accessible Education and Services," "Provide Quality Education and Services," "Meets the needs of the Student, Business, and Community," and "Support Student Success."

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1320 - Small Business Dev. Ctr. - Programs

Actual 2017-18	Actual 2018-19	Budget 2019-20	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
0	0	9,400	6800	Part Time Support Staff	8,619	8,619	8,619
0	0	719	1	FICA	659	659	659
0	0	15	2	Worker's Compensation	15	15	15
0	0	94	3	Unemployment	86	86	86
0	0	10,228		Total Personnel Services	9,380	9,380	9,380
0	0	1,000	7050	Supplies	500	500	500
0	0	10,000	7051	Supplies for Students	2,400	2,400	2,400
0	0	200	7060	Books	200	200	200
0	0	1,000	7100	Printing	600	600	600
0	0	100	7115	Postage	50	50	50
1,167	0	6,000	7240	Travel	3,000	3,000	3,000
294	0	3,000	7244	Non-Employee Travel	0	. 0	0
0	0	5,000	7250	Training & Continuing Education	0	0	0
0	0	2,000	7350	Dues / Memberships	0	0	0
0	0	4,000	7360	Subscriptions	0	0	0
0	0	24,661	7400	Contracted Services	28,000	28,000	28,000
43	68	200	7630	Bank Charges	140	140	140
0	0	1,250	7790	Telephone	400	400	400
0	0	6,761	7800	Office Rental	5,634	5,634	5,634
1,504	68	65,172		Total Materials & Services	40,924	40,924	40,924
1,504	68	75,400		Total Expenditures and Fund Balance	50,304	50,304	50,304

The Small Business Development Center (SBDC) and the Klamath IDEA receive funding from multiple sources, including Federal, State, College, Foundations and other community sources. These sources fund one full-time Director, one full-time Program Assistant, two half-time Business Advisers, hourly and contract instructors and a full-time time Klamath IDEA Entrepreneur Concierge. The purpose of the SBDC is to work with Klamath and Lake County's small for-profit businesses, assisting with pre-venture ideation, access to capital, business plan and loan proposal development, retention and creation of jobs, and advocacy for small businesses. Klamath IDEA is responsible for entrepreneurial ecosystem development in the region. No general fund dollars are provided to Klamath IDEA. The Klamath IDEA reimburses the College for personnel costs incurred. This cost center supports the Strategic Plan Initiatives of Access and Excellence, and the Core Themes, "Provide Accessible Education and Services," "Provide Quality Education and Services," "Meets the needs of the Student, Business, and Community," and "Support Student Success."

1327 - Small Business Dev. Center - Over-Match

Actual 2017-18	Actual 2018-19	Budget 2019-20	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
. 0	7,384	0	6600	Administrative Salaries	0	0	0
0	8,210	26,316	6800	Part Time Support Staff	16,784	16,784	16,784
0	1,127	2,013	1	FICA	1,284	1,284	1,284
0	7	15	2	Worker's Compensation	15	15	15
0	88	263	3	Unemployment	168	168	168
0	2,276	0	4	PERS	0	0	0
0	18	0	5	Life Insurance	0	0	0
0	34	0	6	Accident/Disability Insurance	0	0	0
.0	4,486	0	7	Health Insurance	0	0	0
0	23,631	28,607		Total Personnel Services	18,251	18,251	18,251
0	308	0	7050	Supplies	466	466	466
0	579	0	7051	Supplies for Students	0	0	0
0	135	500	7060	Books	200	200	200
0	834	1,000	7100	Printing	300	300	300
0	37	50	7115	Postage	50	50	50
0	5,490	9,000	7150	Marketing	4,060	4,060	4,060
0	4,234	3,000	7240	Travel	1,300	1,300	1,300
0	0	1,685	7244	Non-Employee Travel	1,206	1,206	1,206
0	100	7,000	7250	Training & Continuing Education	4,400	4,400	4,400
0	0	0	7350	Dues / Memberships	860	860	860
0	1,598	0	7360	Subscriptions	172	172	172
0	20,627	0	7400	Contracted Services	3,200	3,200	3,200
0	15	0	7630	Bank Charges	0	0	0
0	1,373	1,250	7790	Telephone	2,000	2,000	2,000
0	3,380	0	7800	Office Rental - Exempt	1,127	1,127	1,127
0	101	0	7940	Furniture < \$5,000	0	0	0
0	38,812	23,485		Total Materials & Services	19,340	19,340	19,340
0	62,443	52,092		Total Expenditures and Fund Balance	37,591	37,591	37,591

1505 - Small Business Dev. Ctr. - Federal

Actual 2017-18	Actual 2018-19	Budget 2019-20	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
30,308	25,384	19,757	6600	Administrative Salaries	45,893	45,893	45,893
0	4,413	0	6800	Part Time Support Staff	0	0	0
2,217	2,074	1,511	1	FICA	3,511	3,511	3,511
15	12	8	2	Worker's Compensation	8	8	8
213	172	198	3	Unemployment	459	459	459
6,940	9,222	5,408	4	PERS	12,561	12,561	12,561
93	68	64	5	Life Insurance	64	64	64
131	129	19	6	Accident/Disability Insurance	19	19	19
7,700	7,527	6,048	7	Health Insurance	6,264	6,264	6,264
47,616	49,000	33,013		Total Personnel Services	68,778	68,778	68,778
411	0	0	7060	Books	0	0	0
1,636	0	0	7250	Training & Continuing Education	0	0	0
3,250	0	0	7400	Contracted Services	0	0	0
2,360	0	0	7800	Office Rental	0	0	0
1,630	0	0	7925	Tools & Equipment < \$5,000	0	0	0
9,287	0	0		Total Materials & Services	0	0	0
56,903	49,000	33,013		Total Expenditures and Fund Balance	68,778	68,778	68,778

The Small Business Development Center (SBDC) and the Klamath IDEA receive funding from multiple sources, including Federal, State, College, Foundations and other community sources. These sources fund one full-time Director, one full-time Program Assistant, two half-time Business Advisers, hourly and contract instructors and a full-time time Klamath IDEA Entrepreneur Concierge. The purpose of the SBDC is to work with Klamath and Lake County's small for-profit businesses, assisting with pre-venture ideation, access to capital, business plan and loan proposal development, retention and creation of jobs, and advocacy for small businesses. Klamath IDEA is responsible for entrepreneurial ecosystem development in the region. No general fund dollars are provided to Klamath IDEA. The Klamath IDEA reimburses the College for personnel costs incurred. This cost center supports the Strategic Plan Initiatives of Access and Excellence, and the Core Themes, "Provide Accessible Education and Services," "Provide Quality Education and Services," "Meets the needs of the Student, Business, and Community," and "Support Student Success."

1506 - Small Business Dev. Ctr. - State

Actual 2017-18	Actual 2018-19	Budget 2019-20	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
13,630	0	9,912	6600	Administrative Salaries	0	0	0
24,631	52,871	51,318	6800	Part Time Support Staff	54,234	54,234	54,234
2,674	3,932	4,684	1	FICA	4,149	4,149	4,149
18	24	41	2	Worker's Compensation	0	0	0
253	316	612	3	Unemployment	542	542	542
6,695	8,363	2,713	4	PERS	0	0	0
43	0	13	5	Life Insurance	0	0	0
66	0	6	6	Accident/Disability Insurance	0	0	0
10,099	15,428	1,707	7	Health Insurance	17,400	17,400	17,400
58,110	80,934	71,006		Total Personnel Services	76,325	76,325	76,325
109	86	2,177	7050	Supplies	0	0	0
205	0	0	7051	Supplies for Students	0	0	0
116	12	0	7060	Books	0	0	0
31	0	0	7100	Printing	0	0	0
0	16	0	7115	Postage	0	0	0
3,234	0	0	7150	Marketing	0	0	0
502	2,394	4,000	7240	Travel	0	0	0
396	103	2,000	7244	Non-Employee Travel	0	0	0
1,626	2,234	0	7250	Training & Continuing Education	0	0	0
663	350	1,000	7350	Dues / Memberships	0	0	0
312	49	1,000	7360	Subscriptions	0	0	0
7,471	1,575	0	7400	Contracted Services	0	0	0
0	3,380	0	7800	Office Rental	0	0	0
10	81	0	7925	Tools & Equipment < \$5,000	0	0	0
14,677	10,280	10,177		Total Materials & Services	0	0	0
72,786	91,214	81,183		Total Expenditures and Fund Balance	76,325	76,325	76,325

The Small Business Development Center (SBDC) receives funding from multiple sources, including Federal, State, College, Foundations and other Community organizations. These sources fund one full-time Director, one full-time Program Assistant, two half-time Business Advisers and one full-time time Klamath IDEA Entrepreneur Concierge. The purpose of the SBDC is to work with Klamath and Lake County's small for-profit businesses, assisting with pre-venture ideation, access to capital, business plan and loan proposal development, retention and creation of jobs, entrepreneurial development and advocacy for small businesses. This cost center supports the Strategic Plan Initiatives of Access and Excellence, and the Core Themes, "Provide Accessible Education and Services," "Provide Quality Education and Services," "Meets the needs of the Student, Business, and Community," and "Support Student Success."

2518 - SBDC - Foundation

Actual 2017-18	Actual 2018-19	Budget 2019-20	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
3,087	3,151	0	6600	Administrative Salaries	0	0	0
0	18,743	91,951	6800	Part Time Support Staff	62,809	62,809	62,809
211	1,650	7,034	1	FICA .	4,805	4,805	4,805
1	12	. 95	2	Worker's Compensation	0	0	0
19	130	920	3	Unemployment	628	628	628
702	717	0	4	PERS	0	0	0
8	8	0	5	Life Insurance	0	0	0
3	3	0	6	Accident/Disability Insurance	0	. 0	0
646	3,153	0	7	Health Insurance	0	0	0
4,677	27,566	100,000		Total Personnel Services	68,242	68,242	68,242
4,677	27,566	100,000		Total Expenditures and Fund Balance	68,242	68,242	68,242

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2522 - SBDC - Foundation - Ford Foundation

Actual 2017-18	Actual 2018-19	Budget 2019-20	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
0	2,678	0	6600	Administrative Salaries	9,834	9,834	9,834
0	0	0	6800	Part Time Support Staff	900	900	900
0	184	0	1	FICA	821	821	821
0	1	0	2	Worker's Compensation	106	106	106
0	14	0	3	Unemployment	107	107	107
0	609	0	4	PERS	2,692	2,692	2,692
0	7	0	5	Life Insurance	13	13	13
0	2	0	6	Accident/Disability Insurance	6	6	6
0	683	0	7	Health Insurance	1,768	1,768	1,768
0	4,179	0		Total Personnel Services	16,247	16,247	16,247
0	4,179	0		Total Expenditures and Fund Balance	16,247	16.247	16,247

Fiscal Year 2020-2021

099 - WIOA

Actual 2017-	Actual 2018-	Budget 2019-	Number	Account Description	Proposed Amount	Approved Amount	Adopted Amount
461,933	602,402	678,057	4000	Federal Grants	612,885	612,885	612,885
461,933	602,402	678,057		Total Federal Sources	612,885	612,885	612,885
18,648	46,392	242,857	4110	Grants and Contracts	0	0	0
18,648	46,392	242,857		Total State Sources	0	0	0
480,581	648,794	920,914		Total Resources	612,885	612,885	612,885

3510 - WIOA - Adult

Actual 2017-18	Actual 2018-19	Budget 2019-20	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
3,971	9,838	31,898	6600	Administrative Salaries - LV	0	0	0
5,574	17,181	0	6600	Administrative Salaries	22,968	22,968	22,968
8,555	14,265	0	6700	Full Time Support Staff - LV	0	0	0
40,507	40,679	61,362	6700	Full Time Support Staff	76,285	76,285	76,285
2,167	854	0	6800	Part Time Support Staff	0	0	0
5,028	. 0	0	6800	Part Time Support Staff - LV	0	0	0
4,888	6,172	7,134	1	FICA	7,593	7,593	7,593
32	43	65	2	Worker's Compensation	87	87	87
456	489	933	3	Unemployment	993	993	993
11,835	16,255	25,526	4	PERS	27,165	27,165	27,165
171	204	226	5	Life Insurance	215	215	215
361	561	117	6	Accident/Disability Insurance	108	108	108
16,012	20,094	36,317	7	Health Insurance	34,846	34,846	34,846
99,557	126,635	163,578		Total Personnel Services	170,260	170,260	170,260
248	113	1,000	7050	Supplies - LV	0	0	0
539	858	0	7050	Supplies	500	500	500
0	0	500	7150	Marketing	0	0	0
822	632	1,000	7240	Travel - LV	0	0	0
1,141	355	0	7240	Travel	750	750	750
140	2,918	1,000	7250	Training & Continuing Education	850	850	850
241	128	0	7250	Training & Continuing Education - LV	0	0	0
47,090	5,593	18,000	7251	Participant Training	35,867	35,867	35,867
3,120	0	0	7252	On-the-Job Training	12,850	12,850	12,850
1,025	1,855	0	7252	On-the-Job Training	0	0	0
969	747	1,500	7300	Student Support	6,200	6,200	6,200
309	345	1,000	7400	Contracted Services	600	600	600
617	620	0	7400	Contracted Services - LV	0	0	0
0	848	0	7756	Student Tuition Waivers - Non-Credit	0	0	0
0	3,840	0	7756	Student Tuition Waivers - Non-Credit	0	0	0
0	30	0	7758	Student Tuition Waivers - GED/Other	0	0	0
0	35	0	7758	Student Tuition Waivers - GED/Other	0	0	0
0	495	0	7790	Telephone	0	0	0
0	171	0	7800	Office Rental - Exempt	0	0	0

3510 - WIOA - Adult

Actual	Actual	Budget			Proposed	Approved	Adopted
2017-	2018-	2019-	Acct#	Account Description	Amount	Amount	Amount
172	372	0	7920	Equipment Lease / Rental	0	0	0
157	18	0	7920	Equipment Lease / Rental	0	. 0	0
2,063	938	2,500	7925	Tools & Equipment < \$5,000	0	0	0
2,341	22	0	7925	Tools & Equipment < \$5,000 - LV	0	0	0
135	225	500	7930	Computer Lines	0	0	0
165	172	0	7930	Computer Lines	0	0	0
26	367	0	7935	Software < \$5,000	0	0	0
153	-51	0	7940	Furniture < \$5,000 - LV	0	0	0
61,473	21,645	27,000		Total Materials & Services	57,617	57,617	57,617
512	94	0	8000	Equipment - LV	0	0	0
0	245	1,500	8000	Equipment	0	0	0
512	339	1,500		Total Capital Outlay	0	0	0
18,068	16,961	0	9110	Indirect Cost Expense	16,470	16,470	16,470
0	0	16,470	9110	Indirect Cost Expense - LV	0	0	0
18,068	16,961	16,470		Total Transfers Out	16,470	16,470	16,470
179,610	165,581	208,548		Total Expenditures and Fund Balance	244,347	244,347	244,347

The WIOA is funded through the Federal Department of Labor with the goal of preparing workers. The Adult Program provides an emphasis on serving public assistance recipients, other low-income individuals, and individuals who are low-skilled. This cost center supports the Strategic Plan Initiatives of Access, Excellence, Community, and Prosperity, and Core Themes, "Accessible education and services" and "Support Student Success."

3512 - WIOA - Displaced Worker

Actual 2017-18	Actual 2018-19	Budget 2019-20	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
5,022	11,318	0	6600	Administrative Salaries	22,968	22,968	22,968
3,965	10,013	32,761	6600	Administrative Salaries - LV	0	0	0
38,256	36,404	61,362	6700	Full Time Support Staff	67,950	67,950	67,950
8,515	16,273	0	6700	Full Time Support Staff - LV	0	0	0
4,489	0	0	6800	Part Time Support Staff - LV	0	0	0
2,447	854	0	6800	Part Time Support Staff	0	0	0
4,358	5,523	7,200	1	FICA	6,955	6,955	6,955
29	39	65	2	Worker's Compensation	87	87	87
433	434	942	3	Unemployment	909	909	909
11,119	14,559	25,761	4	PERS	24,883	24,883	24,883
162	182	226	5	Life Insurance	215	215	215
142	99	117	6	Accident/Disability Insurance	108	108	108
14,882	18,470	36,317	7	Health Insurance	34,846	34,846	34,846
93,820	114,169	164,751		Total Personnel Services	158,922	158,922	158,922
539	655	0	7050	Supplies	500	500	500
248	42	1,000	7050	Supplies - LV	0	0	0
0	0	600	7150	Marketing	0	0	0
684	916	0	7240	Travel - LV	0	0	0
246	214	1,000	7240	Travel	800	800	800
0	128	1,000	7250	Training & Continuing Education - LV	0	0	0
140	1,885	0	7250	Training & Continuing Education	750	750	750
0	8,550	0	7251	Participant Training - LV	0	0	0
38,739	30,259	25,000	7251	Participant Training	27,514	27,514	27,514
3,023	0	0	7252	On-the-Job Training	11,600	11,600	11,600
962	443	0	7300	Student Support	1,500	1,500	1,500
0	0	1,000	7300	Student Support - LV	. 0	0	0
617	620	0	7400	Contracted Services - LV	0	0	0
399	345	0	7400	Contracted Services	600	600	600
0	12,487	0	7755	Student Tuition Waivers - Credit	0	0	0
0	5,580	0	7756	Student Tuition Waivers - Non-Credit	0	0	0
0	140	0	7758	Student Tuition Waivers - GED/Other	0	0	0
0	495	0	7790	Telephone	0	0	0
0	171	0	7800	Office Rental - Exempt	0	0	0

3512 - WIOA - Displaced Worker

Actual 2017-18	Actual 2018-19	Budget 2019-20	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
157	18	0	7920	Equipment Lease / Rental	0	0	0
172	372	500	7920	Equipment Lease / Rental	0	0	0
1,553	938	0	7925	Tools & Equipment < \$5,000	600	600	600
1,759	22	0	7925	Tools & Equipment < \$5,000 - LV	0	0	0
135	225	300	7930	Computer Lines	0	0	0
165	172	0	7930	Computer Lines	0	0	0
26	367	0	7935	Software < \$5,000	0	0	0
153	-51	0	7940	Furniture < \$5,000 - LV	0	0	0
49,718	64,991	30,400		Total Materials & Services	43,864	43,864	43,864
0	245	1,500	8000	Equipment	0	0	0
512	94	0	8000	Equipment - LV	0	0	0
512	339	1,500		Total Capital Outlay	0	0	0
16,218	20,538	17,680	9110	Indirect Cost Expense	18,200	18,200	18,200
16,218	20,538	17,680		Total Transfers Out	18,200	18,200	18,200
160,268	200,037	214,331		Total Expenditures and Fund Balance	220,986	220,986	220,986

This funds 2 Administrative staff and 3 full-time Support staff through the Federal Department of Labor. The purpose of the WIOA Dislocated Worker program is to help dislocated workers become reemployed through job search assistance and/or training that builds their occupational skills to meet labor market needs. This cost center supports the Strategic Plan Initiatives of Access, Excellence, Community, and Prosperity, and Core Themes, "Accessible education and services" and "Support Student Success."

3513 - WIOA - Youth

Actual 2017-18	Actual 2018-19	Budget 2019-20	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
3,741	10,527	29,831	6600	Administrative Salaries - LV	0	. 0	0
5,993	11,940	0	6600	Administrative Salaries	18	18	18
1,432	2,551	0	6700	Full Time Support Staff - LV	19,465	19,465	19,465
32,947	50,290	47,442	6700	Full Time Support Staff	0	0	0
1,956	10,520	0	6800	Part Time Support Staff	0	0	0
1,365	0	0	6800	Part Time Support Staff - LV	0	0	0
0	39,409	0	6850	Part Time Work Experience	0	0	0
3,298	9,229	5,911	1	FICA	1,490	1,490	1,490
21	89	49	2	Worker's Compensation	19	19	19
329	725	772	3	Unemployment	195	195	195
9,021	11,812	21,151	4	PERS	5,331	5,331	5,331
109	190	172	5	Life Insurance	72	72	72
139	242	89	6	Accident/Disability Insurance	35	35	35
12,506	22,375	27,510	7	Health Insurance	11,114	11,114	11,114
72,856	169,900	132,927		Total Personnel Services	37,739	37,739	37,739
435	785	0	7050	Supplies	750	750	750
412	0	1,300	7050	Supplies - LV	0	0	0
73	0	0	7150	Marketing	0	0	0
394	3,094	0	7240	Travel	2,800	2,800	2,800
375	368	5,000	7240	Travel - LV	0	. 0	0
0	128	0	7250	Training & Continuing Education - LV	0	0	0
0	512	3,000	7250	Training & Continuing Education	2,500	2,500	2,500
0	0	50,000	7251	Participant Training	10,000	10,000	10,000
4,950	0	0	7251	Participant Training - LV	0	0	0
3,753	0	0	7252	On-the-Job Training	0	0	0
0	0	0	7252	On-the-Job Training	45,139	45,139	45,139
1,581	0	0	7300	Student Support - LV	0	0	0
105	8,439	15,000	7300	Student Support	5,500	5,500	5,500
20,250	23,383	0	7400	Contracted Services - LV	0	0	0
399	300	22,600	7400	Contracted Services	0	0	0
0	1,545	0	7758	Student Tuition Waivers - GED/Other	0	0	0
0	495	0	7790	Telephone	0	0	0
0	3,771	0	7800	Office Rental - Exempt	5,124	5,124	5,124

3513 - WIOA - Youth

Actual 2017-18	Actual 2018-19	Budget 2019-20	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
172	372	500	7920	Equipment Lease / Rental	1,100	1,100	1,100
582	0	0	7925	Tools & Equipment < \$5,000 - LV	0	0	0
1,553	44	1,500	7925	Tools & Equipment < \$5,000	0	0	0
120	60	300	7930	Computer Lines	0	, 0	0
0	90	0	7930	Computer Lines	0	0	0
27	367	0	7935	Software < \$5,000	0	0	0
1,449	0	0	7984	Indirect for Sub-Grants Recipients	0	0	0
36,631	43,752	99,200		Total Materials & Services	72,913	72,913	72,913
0	264	750	8000	Equipment - Exempt	0	0	0
0	264	750		Total Capital Outlay	0	0	. 0
12,567	22,868	0	9110	Indirect Cost Expense	22,300	22,300	22,300
0	0	22,300	9110	Indirect Cost Expense - LV	0	0	0
12,567	22,868	22,300		Total Transfers Out	22,300	22,300	22,300
122,055	236,784	255,177		Total Expenditures and Fund Balance	132,952	132,952	132,952

The WIOA is funded through the Federal Department of Labor with the goal of preparing workers. The purpose of the WIOA Youth program is to assist low income youth, between the ages of 14 and 24, acquire the educational and occupational skills, training, and support needed to achieve academic and employment success and successfully transition into careers and productive adulthood. This cost center supports the Strategic Plan Initiatives of Access, Excellence, Community, and Prosperity, and Core Themes, "Accessible education and services" and "Support Student Success."

3518 - WIOA - TANF Youth

Actual 2017-18	Actual 2018-19	Budget 2019-20	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
0	0	153	6600	Administrative Salaries	0	0	0
0	0	1,210	6700	Full Time Support Staff	4,269	4,269	4,269
0	0	10,016	6850	Part Time Work Experience	0	0	0
0	0	869	1	FICA	327	327	327
0	0	12	2	Worker's Compensation	15	15	15
0	. 0	59	3	Unemployment	43	43	43
0	0	372	4	PERS	1,169	1,169	1,169
0	0	3	5	Life Insurance	50	50	50
0	0	1	6	Accident/Disability Insurance	27	27	27
0	0	292	7	Health Insurance	8,700	8,700	8,700
0	0	12,987		Total Personnel Services	14,600	14,600	14,600
0	0	2,597	9110	Indirect Cost Expense	0	0	0
0	0	2,597		Total Transfers Out	0	0	0
0	0	15,584		Total Expenditures and Fund Balance	14,600	14,600	14,600

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101 - TRIO Upward Bound

Actual 2017-	Actual 2018-	Budget 2019-	Number	Account Description	Proposed Amount	Approved Amount	Adopted Amount
154,457	260,886	264,197	4000	Federal Grants	269,481	269,481	269,481
154,457	260,886	264,197		Total Federal Sources	269,481	269,481	269,481
0	0	33,138	5000	Transfers In - General Fund	75,307	75,307	75,307
0	0	33,138		Total Transfers In	75,307	75,307	75,307
154,457	260,886	297,335		Total Resources	344,788	344,788	344,788

3511 - Trio Upward Bound

Actual 2017-18	Actual 2018-19	Budget 2019-20	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
52,643	87,298	89,499	6600	Administrative Salaries	81,814	81,814	81,814
3,083	0	0	6700	Full Time Support Staff	0	0	0
18,660	44,922	45,910	6800	Part Time Support Staff	38,310	38,310	38,310
0	63	0	6900	Student Wages	0	0	0
5,636	10,139	10,359	1	FICA	9,190	9,190	9,190
48	75	70	2	Worker's Compensation	70	70	70
517	838	1,354	3	Unemployment	1,201	1,201	1,201
4,059	22,063	24,496	4	PERS	22,392	22,392	22,392
160	201	200	5	Life Insurance	200	200	200
251	285	108	6	Accident/Disability Insurance	108	108	108
10,683	20,490	33,600	7	Health Insurance	34,800	34,800	34,800
95,740	186,374	205,596		Total Personnel Services	188,085	188,085	188,085
6,836	3,482	1,500	7050	Supplies	2,580	2,580	2,580
49	815	2,677	7051	Supplies for Students	17,218	17,218	17,218
627	413	1,680	7060	Books	502	502	502
104	52	500	7100	Printing	0	0	0
0	0	329	7115	Postage	0	0	0
4,674	0	0	7150	Marketing	0	0	0
3,743	3,965	6,801	7240	Travel	8,189	8,189	8,189
8,035	23,347	29,023	7241	Student Travel	58,263	58,263	58,263
2,838	4,062	2,450	7250	Training & Continuing Education	2,450	2,450	2,450
9,648	13,430	18,000	7253	Other Training Stipends - Exempt	23,942	23,942	23,942
786	1,431	1,020	7310	Summer Bridge Program	0	0	0
0	0	3,743	7350	Dues / Memberships	3,743	3,743	3,743
0	0	0	7360	Subscriptions	1,200	1,200	1,200
2,200	1,855	2,880	7400	Contracted Services	13,620	13,620	13,620
6,085	2,535	0	7925	Tools & Equipment < \$5,000	714	714	714
2,365	795	0	7935	Software < \$5,000	0	0	0
47,990	56,182	70,603		Total Materials & Services	132,421	132,421	132,421
10,727	18,330	21,136	9110	Indirect Cost Expense	24,282	24,282	24,282
10,727	18,330	21,136		Total Transfers Out	24,282	24,282	24,282
154,457	260,886	297,335		Total Expenditures and Fund Balance	344,788	344,788	344,788

The TRiO Upward Bound program serves students at local high schools who are low-income and potential first-generation students by providing them with the skills and motivation to complete high school, go to college, and graduate from college. This grant funds two full-time administrative staff. This cost center supports the Strategic Plan Initiatives of Prosperity, Access, Excellence, and Community, and Core Themes, "Meets the needs of Student, Business, and Community," and "Support Student Success."

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103 - VETERANS RESOURCE GRANT

Actual 2017-	Actual - 2018-	Budget 2019-	Number	Account Description	Proposed Amount	Approved Amount	Adopted Amount
0	45,337	61,660	4110	Grants and Contracts	65,403	65,403	65,403
0	45,337	61,660		Total State Sources	65,403	65,403	65,403
0	45,337	61,660		Total Resources	65,403	65,403	65,403

3515 - Veteran Resource Grant

Actual 2017-18	Actual 2018-19	Budget 2019-20	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
0	15,372	20,087	6900	Student Wages	22,000	22,000	22,000
0	1,176	1,537	1	FICA	1,683	1,683	1,683
0	14	15	2	Worker's Compensation	0	0	0
0	95	201	3	Unemployment	220	220	220
0	16,656	21,840		Total Personnel Services	23,903	23,903	23,903
0	216	1,020	7050	Supplies	1,000	1,000	1,000
0	10,726	30,300	7062	Books for Students	30,000	30,000	30,000
0	14,613	7,000	7150	Marketing	7,000	7,000	7,000
0	1,266	0	7400	Contracted Services	2,000	2,000	2,000
0	1,087	1,500	7925	Tools & Equipment < \$5,000	1,500	1,500	1,500
0	774	0	7940	Furniture < \$5,000	0	0	0
0	28,681	39,820		Total Materials & Services	41,500	41,500	41,500
0	45,337	61,660		Total Expenditures and Fund Balance	65,403	65,403	65,403

The Veteran Resource grant contributes funding for staffing and equipment for the Veteran Resource Center. The program provides articulations for OIT's Technology and Management degree as part of their Base to Bachelor's degree program and are hopeful for further expansion into additional degree programs. This cost center supports the Strategic Plan Initiatives of Excellence and Access, and Core Themes, "Provide accessible education and services" and "Support Student Success".

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105 - WELLNESS FUND

Ac 2017	ctual 7-	Actual 2018-	Budget 2019-	Number	Account Description	Proposed Amount	Approved Amount	Adopted Amount
	0	3,514	28,589	4110	Grants and Contracts	29,951	29,951	29,951
7	0	3,514	28,589		Total Local Sources	29,951	29,951	29,951
	0	10,000	0	5000	Transfers In - General Fund	10,000	10,000	10,000
	0	10,000	0		Total Transfers In	10,000	10,000	10,000
	0	0	5,000	5999	Carry Forward	0	0	0
	0	0	5,000		Total Carry Forward	0	0	0
	0	13,514	33,589		Total Resources	39,951	39,951	39,951

5054 - Wellness Fund (Internally Funded)

Actual 2017-18	Actual 2018-19	Budget 2019-20	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
0	0	6,660	6800	Part Time Support Staff	8,000	8,000	8,000
0	0	546	1	FICA	612	612	612
. 0	0	9	2	Worker's Compensation	30	30	30
0	0	70	3	Unemployment	80	80	80
0	0	2,044	4	PERS	0	0	0
0	0	9,329		Total Personnel Services	8,722	8,722	8,722
0	926	329	7050	Supplies	1,278	1,278	1,278
0	926	329		Total Materials & Services	1,278	1,278	1,278
0	926	9,658		Total Expenditures and Fund Balance	10,000	10,000	10,000

5502 - Wellness Fund

Actual 2017-18	Actual 2018-19	Budget 2019-20	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
0	860	4,940	6200	Adjunct Faculty - Non-Credit	3,700	3,700	3,700
0	2,038	11,734	6800	Part Time Support Staff	19,849	19,849	19,849
0	223	1,254	1	FICA	1,801	1,801	1,801
0	1	7	2	Worker's Compensation	60	60	60
0	17	84	3	Unemployment	235	235	235
0	0	4,457	4	PERS	0	. 0	0
0	3,139	22,476		Total Personnel Services	25,646	25,646	25,646
0	304	1,398	7050	Supplies	2,855	2,855	2,855
0	-4	415	7250	Training & Continuing Education	0	0	0
0	75	3,642	7400	Contracted Services	0	0	0
0	0	0	7925	Tools & Equipment < \$5,000	1,450	1,450	1,450
0	375	5,455		Total Materials & Services	4,305	4,305	4,305
0	3,514	27,931		Total Expenditures and Fund Balance	29,951	29,951	29,951

The Wellness Grant provides funding dedicated to initiatives that support the improvement of Klamath Community College's staff and faculty's mental and physical well-being through education and on-campus facilitated physical and mental health training courses. The grant budget funds one part-time Wellness Coordinator, funding for trails or other campus improvements related to faculty and staff wellness, and wellness conference expenses. Klamath Community will provide funding for part-time staff and supplies. This cost center supports Strategic Plan Initiatives of Improving Prosperity and Access, and Excellence, and the Core Theme, "Meets the needs of Student, Business, and Community."

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106 - HIGH SCHOOL EQUIVALENCY PROG. (HEP)

Actual 2017-	Actual 2018-	Budget 2019-	Number	Account Description	Proposed Amount	Approved Amount	Adopted Amount
0	0.	416,418	4000	Federal Grants	398,436	398,436	398,436
0	0	416,418		Total Federal Sources	398,436	398,436	398,436
0	0	416,418		Total Resources	398,436	398,436	398,436

1207 - High School Equivalency Program (HEP)

Actual 2017-18	Actual 2018-19	Budget 2019-20	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
0	0	63,750	6600	Administrative Salaries	78,795	78,795	78,795
0	0	30,160	6700	Full Time Support Staff	0	0	0
0	0	110,145	6800	Part Time Support Staff	57,500	57,500	57,500
0	0	15,610	1	FICA	10,427	10,427	10,427
0	0	126	2	Worker's Compensation	128	128	128
0	0	2,041	3	Unemployment	1,363	1,363	1,363
0	0	55,849	4	PERS	37,304	37,304	37,304
0	0	200	5	Life Insurance	300	300	300
0	0	108	6	Accident/Disability Insurance	162	162	162
0	0	43,400	7	Health Insurance	62,350	62,350	62,350
0	0	321,389		Total Personnel Services	248,328	248,328	248,328
0	0	14,258	7031	Books for Resale	0	0	0
0	0	1,500	7050	Supplies	5,000	5,000	5,000
0	0	0	7060	Books	18,190	18,190	18,190
0	0	100	7115	Postage	700	700	700
0	0	8,500	7150	Marketing	10,000	10,000	10,000
0	0	11,905	7240	Travel	21,000	21,000	21,000
0	0	0	7250	Training & Continuing Education	5,000	5,000	5,000
0	0	13,500	7253	Other Training Stipends	35,000	35,000	35,000
0	0	, 0	7350	Dues / Memberships	2,000	2,000	2,000
0	0	0	7360	Subscriptions	2,000	2,000	2,000
0	0	7,920	7400	Contracted Services	15,379	15,379	15,379
0	0	7,500	7925	Tools & Equipment < \$5,000	7,500	7,500	7,500
0	0	65,183		Total Materials & Services	121,769	121,769	121,769
0	0	29,846	9110	Indirect Cost Expense	28,339	28,339	28,339
0	0	29,846		Total Transfers Out	28,339	28,339	28,339
0	0	416,418		Total Expenditures and Fund Balance	398,436	398,436	398,436

The High School Equivalency Program is made available through a Federal Grant that provides funding for one administrative salary, one full time support staff, and several part time staff in addition to needed materials and services. This cost center supports the Strategic Plan Initiatives of Access and Excellence, and the Core Themes, "Provide Accessible Education and Services," "Provide Quality Education and Services," "Meets the Needs of the Student, Business, and Community," and "Support Student Success."

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108 - STRENGTHENING INSTITUTIONS - TITLE III

Actual 2017-	Actual 2018-	Budget 2019-	Number	Account Description	Proposed Amount	Approved Amount	Adopted Amount
0	0	446,102	4000	Federal Grants	353,052	353,052	353,052
0	0	446,102		Total Federal Sources	353,052	353,052	353,052
0	0	446,102		Total Resources	353,052	353,052	353,052

3524 - Strengthening Institutions - Title III

Actual 2017-18	Actual 2018-19	Budget 2019-20	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
0	0	5,000	6130	Full Time - 9 Month Faculty	0	0	0
0	0	124,692	6600	Administrative Salaries	116,976	116,976	116,976
0	0	8,918	6700	Full Time Support Staff	0	0	0
0	0	10,604	1	FICA	8,949	8,949	8,949
0	0	589	2	Worker's Compensation	60	60	60
0	0	119	3	Unemployment	1,170	1,170	1,170
0	0	12,214	4	PERS	32,016	32,016	32,016
0	0	286	5 .	Life Insurance	270	270	270
0	0	543	6	Accident/Disability Insurance	108	108	108
0	0	43,200	7	Health Insurance	34,800	34,800	34,800
0	0	206,165		Total Personnel Services	194,348	194,348	194,348
0	. 0	89,334	7050	Supplies	89,598	89,598	89,598
0	0	1,000	7060	Books	200	200	200
0	0	1,000	7061	Multi-media	0	0	0
0	0	11,970	7250	Training & Continuing Education	6,306	6,306	6,306
0	0	25,000	7360	Subscriptions	25,000	25,000	25,000
0	0	15,000	7400	Contracted Services	9,600	9,600	9,600
0	0	4,950	7925	Tools & Equipment < \$5,000	0	0	0
0	0	148,254		Total Materials & Services	130,704	130,704	130,704
0	0	91,683	8000	Equipment - Exempt	28,000	28,000	28,000
0	0	91,683		Total Capital Outlay	28,000	28,000	28,000
0	0	446,102		Total Expenditures and Fund Balance	353,052	353,052	353,052

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109 - DHS TANF JOBS

Actual 2017-	Actual 2018-	Budget 2019-	Number	Account Description	Proposed Amount	Approved Amount	Adopted Amount
0	0	0	4110	Grants and Contracts	135,369	135,369	135,369
0	0	0		Total State Sources	135,369	135,369	135,369
0	0	0		Total Resources	135,369	135,369	135,369

1359 - DHS TANF Jobs

Actual 2017-18	Actual 2018-19	Budget 2019-20	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
0	0	0	6120	Adjunct Faculty - Credit	7,500	7,500	7,500
0	0	0	6700	Full Time Support Staff	42,200	42,200	42,200
0	. 0	0	1	FICA	3,802	3,802	3,802
0	0	0	2	Worker's Compensation	60	60	60
0	0	0	3	Unemployment	497	497	497
0	0	0	4	PERS	12,987	12,987	12,987
0	0	0	5	Life Insurance	100	100	100
0	0	0	6	Accident/Disability Insurance	54	54	54
0	0	0	7	Health Insurance	17,400	17,400	17,400
0	0	0		Total Personnel Services	84,600	84,600	84,600
0	0	0	7051	Supplies for Students	2,280	2,280	2,280
0	0	0	7240	Travel	1,489	1,489	1,489
0	0	0	7300	Student Support - Exempt	2,000	2,000	2,000
0	0	0	7755	Student Tuition Waivers - Credit	30,000	30,000	30,000
0	0	0		Total Materials & Services	35,769	35,769	35,769
0	0	0	9110	Indirect Cost Expense	15,000	15,000	15,000
0	0	0		Total Transfers Out	15,000	15,000	15,000
0	0	0		Total Expenditures and Fund Balance	135,369	135,369	135,369

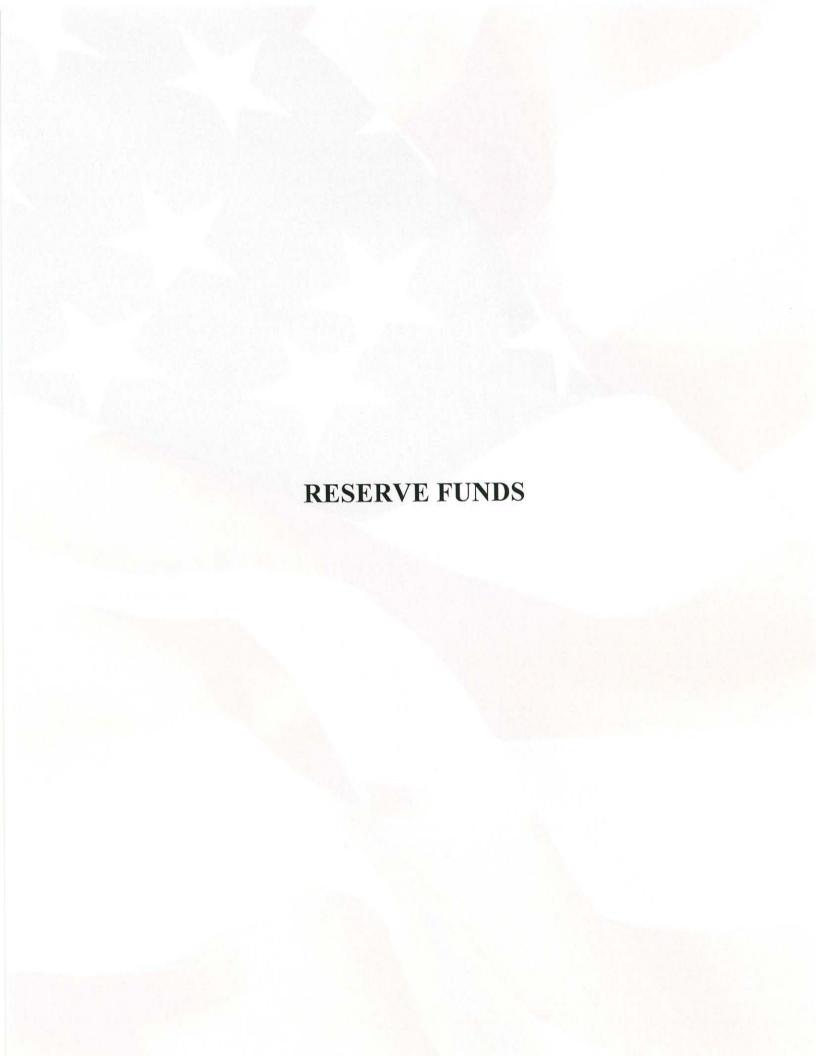
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110 - CARES ACT

Actual 2017-	Actual 2018-	Budget 2019-	Number	Account Description	Proposed Amount	Approved Amount	Adopted Amount
0	0	0	4064	CARES Act	350,000	350,000	350,000
0	0	0		Total Federal Sources	350,000	350,000	350,000
0	0	0		Total Resources	350,000	350,000	350,000

5503 - CARES ACT

Actual 2017-18	Actual 2018-19	Budget 2019-20	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
0	0	0	6800	Part Time Support Staff	45,000	45,000	45,000
0	0	0	1	FICA	3,443	3,443	3,443
0	. 0	0	3	Unemployment	450	450	450
0	0	0		Total Personnel Services	48,893	48,893	48,893
0	0	0	7050	Supplies	100,000	100,000	100,000
0	0	0	7400	Contracted Services	75,000	75,000	75,000
0	0	0	7925	Tools & Equipment < \$5,000	101,107	101,107	101,107
0	0	0	7935	Software < \$5,000	25,000	25,000	25,000
0	0	0		Total Materials & Services	301,107	301,107	301,107
0	0	0		Total Expenditures and Fund Balance	350,000	350,000	350,000



300 - RESERVE FOR PROGRAM DEVELOPMENT

Actual 2017-	Actual 2018-	Budget 2019-	Number	Account Description	Proposed Amount	Approved Amount	Adopted Amount
2	23	0	4600	Interest, Investment	0	0	0
2	23	0		Total Interest Income	0	0	0
0	2,500	0	5000	Transfers In - General Fund	0	0	0
0	2,500	0		Total Transfers In	0	. 0	0
2,253	502	3,014	5999	Carry Forward	572	572	572
2,253	502	3,014		Total Carry Forward	572	572	572
2,255	3,025	3,014		Total Resources	572	572	572

5603 - Reserve for Program Development

Actual 2017-18	Actual 2018-19	Budget 2019-20	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
1,753	0	0	7400	Contracted Services	0	0	0
0	0	3,014	7925	Tools & Equipment < \$5,000	572	572	572
1,753	0	3,014		Total Materials & Services	572	572	572
502	3,026	. 0	3998	Fund Balance	0	0	0
502	3,026	0		Total Fund Balance	0	0	0
2,255	3,026	3,014		Total Expenditures and Fund Balance	572	572	572

This fund allows the College to set aside resources for the future development of programs. These funds will eventually provide resources for the purchase of equipment and other required items for program start up. This cost center supports the Strategic Plan Initiatives of Excellence and Planning, and Core Themes, "Support Student Success," and "Meets the Needs of the Student, Business, and Community."

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301 - RESERVE - RAINY DAY

Actual 2017-	Actual 2018-	Budget 2019-	Number	Account Description	Proposed Amount	Approved Amount	Adopted Amount
2,716	3,709	0	4600	Interest, Investment	0	0	0
2,716	3,709	0		Total Interest Income	0	0	0
0	0	0	5000	Transfers In - General Fund	1,538,777	1,538,777	1,538,777
0	0	0		Total Transfers In	1,538,777	1,538,777	1,538,777
152,810	155,526	159,240	5999	Carry Forward	162,943	162,943	162,943
152,810	155,526	159,240		Total Carry Forward	162,943	162,943	162,943
155,526	159,235	159,240		Total Resources	1,701,720	1,701,720	1,701,720

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5611 – Reserve for Rainy Day

Actual 2017-18	Actual 2018-19	Budget 2019-20	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
155,526	159,235	0	3998	Fund Balance	0	0	0
155,526	159,235	0		Total Fund Balance	0	0	0
0	0	159,240	3999	Unappropriated Balance	1,701,720	1,701,720	1,701,720
0	0	159,240		Total Unappropriated Fund Balance	1,701,720	1,701,720	1,701,720
155,526	159,235	159,240		Total Expenditures and Fund Balance	1,701,720	1,701,720	1,701,720

This fund allows the College to set aside funds in a "savings account" for operational purposes should there be a reduction in State Aid Payments. In past years, the State of Oregon has reduced its biennial appropriation to the community colleges due to economic downturns. Not only were the payments to community colleges reduced, the final payment for the biennium was postponed three months, creating cash flow issues for several colleges. This cost center supports the Strategic Plan Initiatives of Excellence and Planning, and Core Theme, "Support Student Success."

Fiscal Year 2020-2021

302 - RESERVE FOR EQUIPMENT

Actual 2017-	Actual 2018-	Budget 2019-	Number	Account Description	Proposed Amount	Approved Amount	Adopted Amount
104	333	0	4600	Interest, Investment	0	0	0
104	333	0		Total Interest Income	0	0	0
10,000	0	0	5000	Transfers In - General Fund	0	0	0
10,000	0	0		Total Transfers In	0	0	0
3,869	13,973	14,338	5999	Carry Forward	14,301	14,301	14,301
3,869	13,973	14,338		Total Carry Forward	14,301	14,301	14,301
13,973	14,306	14,338		Total Resources	14,301	14,301	14,301

5605 - Reserve for Equipment

Actual 2017-18	Actual 2018-19	Budget 2019-20	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
0	0	4,338	7925	Tools & Equipment < \$5,000	14,301	14,301	14,301
0	0	4,338		Total Materials & Services	14,301	14,301	14,301
0	0	10,000	8000	Equipment	0	0	0
0	0	10,000		Total Capital Outlay	0	0	0
13,973	14,306	0	3998	Fund Balance	0	0	0
13,973	14,306	0		Total Fund Balance	0	0	0
13,973	14,306	14,338		Total Expenditures and Fund Balance	14,301	14,301	14,301

This fund permits the College to set aside funds in a "savings account" to finance the future purchase of equipment, including equipment for additional construction projects. This cost center supports the Strategic Plan Initiatives of Excellence and Planning, and Core Theme, "Support Student Success."

Fiscal Year 2020-2021

303 - RESERVE FOR FURNITURE

Actual 2017-	Actual 2018-	Budget 2019-	Number	Account Description	Proposed Amount	Approved Amount	Adopted Amount
619	845	0	4600	Interest, Investment	0	0	0
619	845	0		Total Interest Income	0	0	0
34,803	35,422	36,350	5999	Carry Forward	29,235	29,235	29,235
34,803	35,422	36,350		Total Carry Forward	29,235	29,235	29,235
35,422	36,267	36,350		Total Resources	29,235	29,235	29,235

5606 - Reserve for Furniture

Actual 2017-18	Actual 2018-19	Budget 2019-20	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
0	0	26,350	7940	Furniture < \$5,000	29,235	29,235	29,235
0	0	26,350		Total Materials & Services	29,235	29,235	29,235
0	0 .	10,000	8020	Furniture	0	0	0
0	0	10,000		Total Capital Outlay	0	0	0
35,422	36,267	0	3998	Fund Balance	0	0	0
35,422	36,267	0		Total Fund Balance	0	0	0
35,422	36,267	36,350		Total Expenditures and Fund Balance	29,235	29,235	29,235

This fund permits the College to set aside funds in a "savings account" to finance the future purchase of furniture, including furniture for additional construction projects. This cost center supports the Strategic Plan Initiatives of Excellence and Planning, and Core Theme, "Support Student Success."

Fiscal Year 2020-2021

304 - RESERVE FOR TECHNOLOGY

Actual 2017-	Actual 2018-	Budget 2019-	Number	Account Description	Proposed Amount	Approved Amount	Adopted Amount
123	325	0	4600	Interest, Investment	0	0	0
123	325	0		Total Interest Income	0	0	0
0	40,000	0	5000	Transfers In - General Fund	0	0	0
0	40,000	0		Total Transfers In	0	0	0
8,280	6,504	22,530	5999	Carry Forward	21,830	21,830	21,830
8,280	6,504	22,530		Total Carry Forward	21,830	21,830	21,830
8,403	46,829	22,530		Total Resources	21,830	21,830	21,830

5602 - Reserve for Technology

Actual 2017-18	Actual 2018-19	Budget 2019-20	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
0	0	10,000	7400	Contracted Services	0	0	0
0	0	10,000		Total Materials & Services	0	0	0
1,899	25,527	12,530	8000	Equipment	21,830	21,830	21,830
1,899	25,527	12,530		Total Capital Outlay	21,830	21,830	21,830
6,504	21,301	0	3998	Fund Balance	0	0	0
6,504	21,301	0		Total Fund Balance	0	0	0
8,403	46,828	22,530		Total Expenditures and Fund Balance	21,830	21,830	21,830

This fund permits the College to set aside funds in a "savings account" to finance technology primarily for the purpose of replacing the College's technology. This cost center supports the Strategic Plan Initiatives of Excellence and Planning, and Core Theme, "Support Student Success."

Fiscal Year 2020-2021

305 - RESERVE FOR BUILDING

Actual 2017-	Actual 2018-	Budget 2019-	Number	Account Description	Proposed Amount	Approved Amount	Adopted Amount
27	37	0	4600	Interest, Investment	0	0	0
27	37	0		Total Interest Income	0	0	0
1,521	1,548	1,586	5999	Carry Forward	1,625	1,625	1,625
1,521	1,548	1,586		Total Carry Forward	1,625	1,625	1,625
1,548	1,585	1,586		Total Resources	1,625	1,625	1,625

5604 - Reserve for Building

Actual 2017-18	Actual 2018-19	Budget 2019-20	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
0	0	1,586	7050	Supplies	0	0	0
0	0	0	7400	Contracted Services	1,625	1,625	1,625
0	0	1,586		Total Materials & Services	1,625	1,625	1,625
1,548	1,585	0	3998	Fund Balance	0	0	0
1,548	1,585	0		Total Fund Balance	0	0	0
1,548	1,585	1,586		Total Expenditures and Fund Balance	1,625	1,625	1,625

This fund allows the College to set aside funds in a "savings account" for the expansion of the campus. These funds can be used for the construction on campus or used as matching funds for State of Oregon X1-G bonds. This cost center supports the Strategic Plan Initiatives of Excellence and Planning, and Core Theme, "Support Student Success."

Fiscal Year 2020-2021

306 - STAFF DEVELOPMENT - INSTRUCTIONAL

Actual 2017-	Actual 2018-	Budget 2019-	Number	Account Description	Proposed Amount	Approved Amount	Adopted Amount
84	246	0	4600	Interest, Investment	0	0	0
84	246	0		Total Interest Income	0	0	0
20,000	25,000	25,000	5000	Transfers In - General Fund	0	0	0
20,000	25,000	25,000		Total Transfers In	0	0	0
10,532	10,881	12,400	5999	Carry Forward	12,240	12,240	12,240
10,532	10,881	12,400		Total Carry Forward	12,240	12,240	12,240
30,616	36,127	37,400		Total Resources	12,240	12,240	12,240

5607 - Reserve for Staff Development - Instructional

Actual 2017-18	Actual 2018-19	Budget 2019-20	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
19,735	24,146	37,400	7250	Training & Continuing Education	12,240	12,240	12,240
19,735	24,146	37,400		Total Materials & Services	12,240	12,240	12,240
10,881	11,981	0	3998	Fund Balance	0	0	0
10,881	11,981	0		Total Fund Balance	0	0	0
30,616	36,127	37,400		Total Expenditures and Fund Balance	12,240	12,240	12,240

The purpose of this fund is to provide professional development for full-time and part-time faculty. This cost center supports the Strategic Plan Initiatives of Prosperity, Access, and Excellence, and Core Theme, "Support Student Success."

Fiscal Year 2020-2021

307 - RESERVE - SNOW REMOVAL

Actual 2017-	Actual 2018-	Budget 2019-	Number	Account Description	Proposed Amount	Approved Amount	Adopted Amount
42	130	0	4600	Interest, Investment	0	0	0
42	130	0		Total Interest Income	0	0	0
6,000	0	6,000	5000	Transfers In - General Fund	0	0	0
6,000	0	6,000		Total Transfers In	0	0	0
1,150	7,192	1,406	5999	Carry Forward	2,332	2,332	2,332
1,150	7,192	1,406		Total Carry Forward	2,332	2,332	2,332
7,192	7,322	7,406		Total Resources	2,332	2,332	2,332

5608 - Reserve for Snow Removal

Actual 2017-18	Actual 2018-19	Budget 2019-20	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
0	6,395	7,406	7421	Contracted Services - Snow Removal	2,332	2,332	2,332
0	6,395	7,406		Total Materials & Services	2,332	2,332	2,332
7,192	926	0	3998	Fund Balance	0	0	0
7,192	926	0		Total Fund Balance	0	0	0
7,192	7,321	7,406		Total Expenditures and Fund Balance	2,332	2,332	2,332

Fiscal Year 2020-2021

308 - RESERVE - BUILDING MAINTENANCE

Actual 2017-	Actual 2018-	Budget 2019-	Number	Account Description	Proposed Amount	Approved Amount	Adopted Amount
459	757	0	4600	Interest, Investment	0	0	0
459	757	0		Total Interest Income	0	0	0
10,000	10,000	0	5000	Transfers In - General Fund	0	0	0
10,000	10,000	0		Total Transfers In	0	0	0
24,426	33,881	39,610	5999	Carry Forward	40,071	40,071	40,071
24,426	33,881	39,610		Total Carry Forward	40,071	40,071	40,071
34,885	44,638	39,610		Total Resources	40,071	40,071	40,071

5609 - Reserve for Building Maintenance

Actual 2017-18	Actual 2018-19	Budget 2019-20	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
1,004	5,020	19,610	7400	Contracted Services	25,071	25,071	25,071
0	0	0	7850	Repairs	15,000	15,000	15,000
1,004	5,020	19,610		Total Materials & Services	40,071	40,071	40,071
0	0	20,000	8100	Building	0	0	0
0	0	20,000		Total Capital Outlay	0	0	0
33,881	39,618	0	3998	Fund Balance	0	0	0
33,881	39,618	0		Total Fund Balance	0	0	0
34,885	44,638	39,610		Total Expenditures and Fund Balance	40,071	40,071	40,071

The reserve fund allows the College to set-aside and accumulate funds in anticipation of current and future expenditures related to building maintenance. This cost center supports the Strategic Plan Initiatives of Excellence and Planning, and Core Theme, "Support Student Success."

Fiscal Year 2020-2021

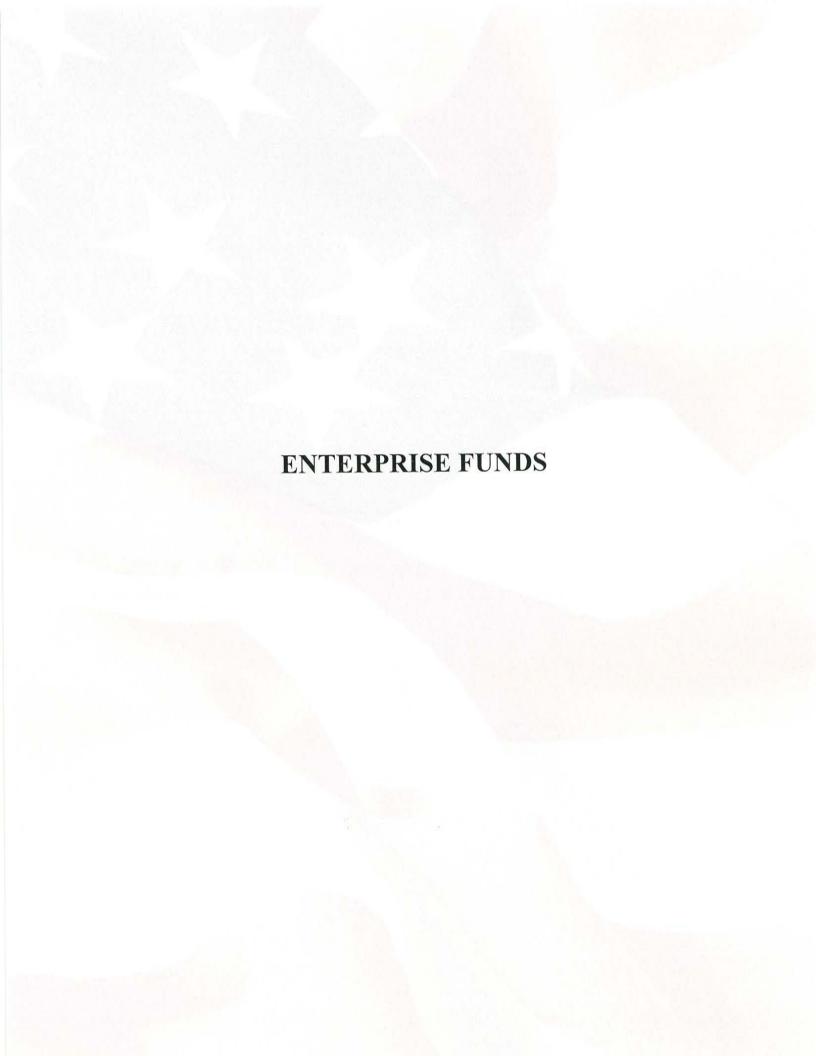
310 - RESERVE PERS LIABILITY

Actual 2017-	Actual 2018-	Budget 2019-	Number	Account Description	Proposed Amount	Approved Amount	Adopted Amount
22,905	31,287	0	4600	Interest, Investment	0	0	0
22,905	31,287	0		Total Interest Income	0	0	0
1,290,805	1,311,295	1,345,650	5999	Carry Forward	1,339,552	1,339,552	1,339,552
1,290,805	1,311,295	1,345,650		Total Carry Forward	1,339,552	1,339,552	1,339,552
1,313,710	1,342,582	1,345,650		Total Resources	1,339,552	1,339,552	1,339,552

5610 - Reserve for PERS Liability

Actual 2017-18	Actual 2018-19	Budget 2019-20	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
2,415 2,415	73,946 73,946	1,345,650 1,345,650	4	PERS Total Personnel Services	1,339,552 1,339,552	1,339,552 1,339,552	1,339,552 1,339,552
1,311,295 1,311,295	1,268,637 1,268,637	0 0	3998	Fund Balance Total Fund Balance	0 0	0 0	0 0
1,313,710	1,342,583	1,345,650		Total Expenditures and Fund Balance	1,339,552	1,339,552	1,339,552

This fund allows the College to set aside funds in a "savings account" to make payment towards the College's PERS Unfunded Actuarial Liability (UAL). This cost center supports the Strategic Plan Initiatives of Excellence and Planning, and Core Theme, "Support Student Success."



Fiscal Year 2020-2021

200 - BOOKSTORE

Actual 2017-	Actual 2018-	Budget 2019-	Number	Account Description	Proposed Amount	Approved Amount	Adopted Amount
177,799	152,940	231,815	4701	Book Sales - New	232,315	232,315	232,315
184,748	142,923	208,575	4702	Book Sales - Used	209,034	209,034	209,034
37,207	31,725	47,730	4703	Supply Sales	56,553	56,553	56,553
8,465	13,207	13,158	4704	Clothing Sales	13,158	13,158	13,158
15,231	18,890	33,950	4705	Food & Beverage Sales	33,950	33,950	33,950
1,857	1,145	1,850	4707	Commissions	1,850	1,850	1,850
509	200	500	4708	Freight Income	500	500	500
662	854	600	4709	Other Sales	600	600	600
-119	-1,752	0	4725	Discounts and Promotions	0	0	0
7	10	0	4799	Cash Over / Short	0	0	0
426,364	360,142	538,178		Total Other Revenue	547,960	547,960	547,960
95,828	107,508	108,735	5999	Carry Forward	102,088	102,088	102,088
95,828	107,508	108,735		Total Carry Forward	102,088	102,088	102,088
522,192	467,650	646,913		Total Resources	650,048	650,048	650,048

9501 - Bookstore

Actual 2017-18	Actual 2018-19	Budget 2019-20	Acet#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
48,426	48,240	47,000	6600	Administrative Salaries	46,000	46,000	46,000
13,121	1,624	0	6800	Part Time Support Staff	0	0	0
1,183	6,346	13,597	6900	Student Wages	14,000	14,000	14,000
4,687	4,302	4,636	1	FICA	4,590	4,590	4,590
45	34	9	2	Worker's Compensation	30	30	30
440	347	606	3	Unemployment	600	600	600
11,280	10,793	12,864	4	PERS	12,590	12,590	12,590
149	140	100	5	Life Insurance	100	100	100
221	228	54	6	Accident/Disability Insurance	54	54	54
12,864	13,922	16,800	7	Health Insurance	17,400	17,400	17,400
92,415	85,977	95,666		Total Personnel Services	95,364	95,364	95,364
119,046	105,260	173,861	7001	Books - New CGS	173,861	173,861	173,861
114,863	91,339	139,745	7002	Books - Used CGS	139,745	139,745	139,745
21,353	18,715	33,411	7003	Supplies CGS	36,847	36,847	36,847
4,049	6,493	6,579	7004	Clothing CGS	6,579	6,579	6,579
10,199	13,002	23,765	7010	Food & Beverage CGS	23,765	23,765	23,765
317	420	300	7030	Other CGS	300	300	300
0	0	1,000	7034	Shrinkage	3,325	3,325	3,325
0	0	750	7035	Dept. Changes/Deadstock/Returns	750	750	750
516	442	1,000	7050	Supplies	1,000	1,000	1,000
0	0	150	7100	Printing	150	150	150
16,588	16,005	20,079	7115	Postage	20,079	20,079	20,079
0	0	400	7150	Marketing	450	450	450
1,148	102	900	7240	Travel	1,000	1,000	1,000
350	50	250	7350	Dues / Memberships	275	275	275
14,893	16,710	19,500	7400	Contracted Services	19,500	19,500	19,500
4,293	5,279	6,950	7630	Bank Charges	6,950	6,950	6,950
0	0	2,450	7900	Allowance for Doubtful Accounts	2,450	2,450	2,450
2,942 310,556	0 273,817	3,500 434,590	7925	Tools & Equipment < \$5,000 Total Materials & Services	1,000 438,026	1,000 438,026	1,000 438,026
11,713	0	0	9100	To General Fund	0	0	0
11,713	0	0		Total Transfers Out	0	0	0
107,508	107,855	0	3998	Fund Balance	. 0	0	0
107,508	107,855	0		Total Fund Balance	0	0	0
0	0	116,658	3999	Unappropriated Balance	116,658	116,658	116,658
0	0	116,658		Total Unappropriated Fund Balance	116,658	116,658	116,658
522,193	467,649	646,914		Total Expenditures, Fund Balance, and Unappropriated Fund Balance	650,048	650,048	650,048

This funds 1 full-time Manager. This cost center supports the Strategic Plan Initiatives of Excellence and Access, and Core Theme, "Support Student Success."

Fiscal Year 2020-2021

250 - FOOD SERVICE

Actual 2017-	Actual 2018-	Budget 2019-	Number	Account Description	Proposed Amount	Approved Amount	Adopted Amount
58,016	0	0	4700	Sales	0	0	0
20,801	14,839	20,820	4721	Catering	20,820	20,820	20,820
-19	0	0	4725	Discounts and Promotions	0	0	0
21	0	0	4799	Cash Over / Short	0	0	0
78,820	14,839	20,820		Total Other Revenue	20,820	20,820	20,820
61,202	16,709	23,000	5000	Transfers In - General Fund	32,255	32,255	32,255
61,202	16,709	23,000		Total Transfers In	32,255	32,255	32,255
882	882	1,000	5999	Carry Forward	1,000	1,000	1,000
882	882	1,000		Total Carry Forward	1,000	1,000	1,000
140,903	32,430	44,820		Total Resources	54,075	54,075	54,075

9502 - Food Service

Actual 2017-18	Actual 2018-19	Budget 2019-20	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
32,975	0	0	6600	Administrative Salaries	0	0	0
22,904	18,099	21,600	6800	Part Time Support Staff	23,712	23,712	23,712
1,305	0	0	6900	Student Wages	0	0	0
4,208	1,385	1,652	1	FICA	1,814	1,814	1,814
63	11	20	2	Worker's Compensation	20	20	20
394	109	216	3	Unemployment	237	237	237
10,557	2,048	5,912	4	PERS	5,912	5,912	5,912
88	0	0	5	Life Insurance	0	0	0
151	0	0	6	Accident/Disability Insurance	0	0	0
14,932	0	0	7	Health Insurance	6,960	6,960	6,960
87,578	21,651	29,400		Total Personnel Services	38,655	38,655	38,655
36,260	9,725	13,500	7000	Merchandise for Resale	13,500	13,500	13,500
4,539	-782	0	7011	Consumable Supplies	0	0	0
503	-497	200	7050	Supplies	200	200	200
36	0	0	7100	Printing	0	0	0
575	0	1,000	7400	Contracted Services	1,000	1,000	1,000
3,446	158	0	7630	Bank Charges	0	0	0
893	303	0	7645	Other Fees & Services	0	0	0
4,580	0	0	7820	Uniform Rental	0	0	0
235	0	0	7850	Repairs	0	0	0
899	914	720	7920	Equipment Lease / Rental	720	720	720
479	77	0	7925	Tools & Equipment < \$5,000	0	0	0
52,444	9,897	15,420		Total Materials & Services	15,420	15,420	15,420
882	882	0	3998	Fund Balance	0	0	0
882	882	0		Total Fund Balance	0	0	0
140,903	32,430	44,820		Total Expenditures	54,075	54,075	54,075

The Food Service budget funds catering services performed by the Culinary program. This cost center supports the Strategic Plan Initiatives of Excellence and Core Theme, "Support Student Success."

DEBT SERVICE & CAPITAL PROJECTS FUNDS

Fiscal Year 2020-2021

400 - DEBT SERVICE FUND

Actual 2017-	Actual 2018-	Budget 2019-	Number	Account Description	Proposed Amount	Approved Amount	Adopted Amount
18	17	0	4603	Interest Income, U.S. Bank	0	0	0
18	17	0		Total Interest Income	• 0	0	0
719,987	719,875	720,001	5000	Transfers In - General Fund	720,000	720,000	720,000
719,987	719,875	720,001		Total Transfers In	720,000	720,000	720,000
6	11	0	5999	Carry Forward	0	0	0
6	11	0		Total Carry Forward	0	0	0
720,012	719,904	720,001		Total Resources	720,000	720,000	720,000

8006 - Debt Service - 2009

Actual 2017-18	Actual 2018-19	Budget 2019-20	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
116,283	108,933	102,433	7880	Interest Expense	93,720	93,720	93,720
190,000	200,000	205,000	7881	Principal Payments	215,000	215,000	215,000
306,283	308,933	307,433		Total Materials & Services	308,720	308,720	308,720
306,283	308,933	307,433		Total Expenditures and Fund Balance	308,720	308,720	308,720

The 2009 Debt Service budget is used to pay scheduled principal and interest payments on the Full Faith and Credit Obligations issued by the College in February 2009 in the amount of \$4.15 million. General Fund dollars are transferred to this fund to make the semi-annual payments that are due on June 1st and December 1st of each year. This debt is for a period of 20 years and was issued to provide the necessary matching funds for the Phase One project. This cost center supports the Strategic Plan Initiatives of Access, Excellence, Community, and Prosperity, and Core Themes, "Meets the needs of Student, Business, and Community," and "Support Student Success."

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8007 - Debt Service - 2015

Actual 2017-18	Actual 2018-19	Budget 2019-20	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
96,312	89,265	82,316	7880	Interest Expense	75,083	75,083	75,083
317,405	321,706	330,252	7881	Principal	336,197	336,197	336,197
413,718	410,971	412,568		Total Materials & Services	411,280	411,280	411,280
413,718	410,971	412,568		Total Expenditures and Fund Balance	411,280	411,280	411,280

The 2015 Debt Service budget is used to pay scheduled principal and interest payments on the Full Faith and Credit Obligations issued by the College in December 2015 in the amount of \$4.65 million. General Fund dollars are transferred to this fund to make the semi-annual payments that are due on July 15th and January 15th of each year. This debt is for a period of 20 years and was issued to provide the necessary matching funds for the Phase Two project. This cost center supports the Strategic Plan Initiatives of Access, Excellence, Community, and Prosperity, and Core Themes, "Meets the needs of Student, Business, and Community," and "Support Student Success."

Fiscal Year 2020-2021

500 - CAPITAL PROJECTS FUND

Actual 2017-	Actual 2018-	Budget 2019-	Number	Account Description	Proposed Amount	Approved Amount	Adopted Amount
0	37,445	0	4210	Grants and Contracts	0	0	0
0	28,134	0	4280	Contribution from KCC Foundation	. 0	0	0
0	65,579	0		Total Local Sources	0	0	0
708	63	0	4600	Interest, Investment	0	0	0
708	63	0		Total Interest Income	0	0	. 0
0	350,000	198,749	5000	Transfers In - General Fund	220,000	220,000	220,000
0	350,000	198,749		Total Transfers In	220,000	220,000	220,000
88,780	16,696	10,000	5999	Carry Forward	0	0	0
88,780	16,696	10,000		Total Carry Forward	0	0	0
89,488	432,338	208,749		Total Resources	220,000	220,000	220,000

7001 - Small Capital Projects

Actual 2017-18	Actual 2018-19	Budget 2019-20	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
0	0	39,000	6700	Full Time Support Staff	0	0	0
0	0	2,925	1	FICA	0	0	0
0	0	100	2	Worker's Compensation	0	0	0
0	0	200	3	Unemployment	0	0	0
0	0	11,660	4	PERS	0	0	0
0	0	53,885		Total Personnel Services	0	0	0
6,414	58,417	115,000	7050	Supplies	140,000	140,000	140,000
0	15,264	50,000	7400	Contracted Services	75,000	75,000	75,000
0	0	13,000	7920	Equipment Lease / Rental	5,000	5,000	5,000
30,002	1,800	5,000	7925	Tools & Equipment < \$5,000	0	0	0
20,193	26,203	0	7940	Furniture < \$5,000	0	0	0
0	0	5,000	7945	Landscaping < \$5,000	0	0	0
56,609	101,684	188,000		Total Materials & Services	220,000	220,000	220,000
16,183	0	0	8000	Equipment	0	0	0
0	10,174	93,749	8100	Building	0	0	0
0	22,409	0	8120	Landscaping	0	0	0
16,183	32,583	93,749		Total Capital Outlay	0	0	0
0	10,000	0	9100	To General Fund	0	0	0
0	10,000	0		Total Transfers Out	0	0	0
72,792	144,267	335,634		Total Expenditures and Fund Balance	220,000	220,000	220,000

The Small Capital Projects budget facilitates the tracking and capitalization of small capital projects, including remodeling, landscaping, and signage. This cost center supports the Strategic Plan Initiatives of Excellence and Planning, and Core Theme, "Support Student Success."

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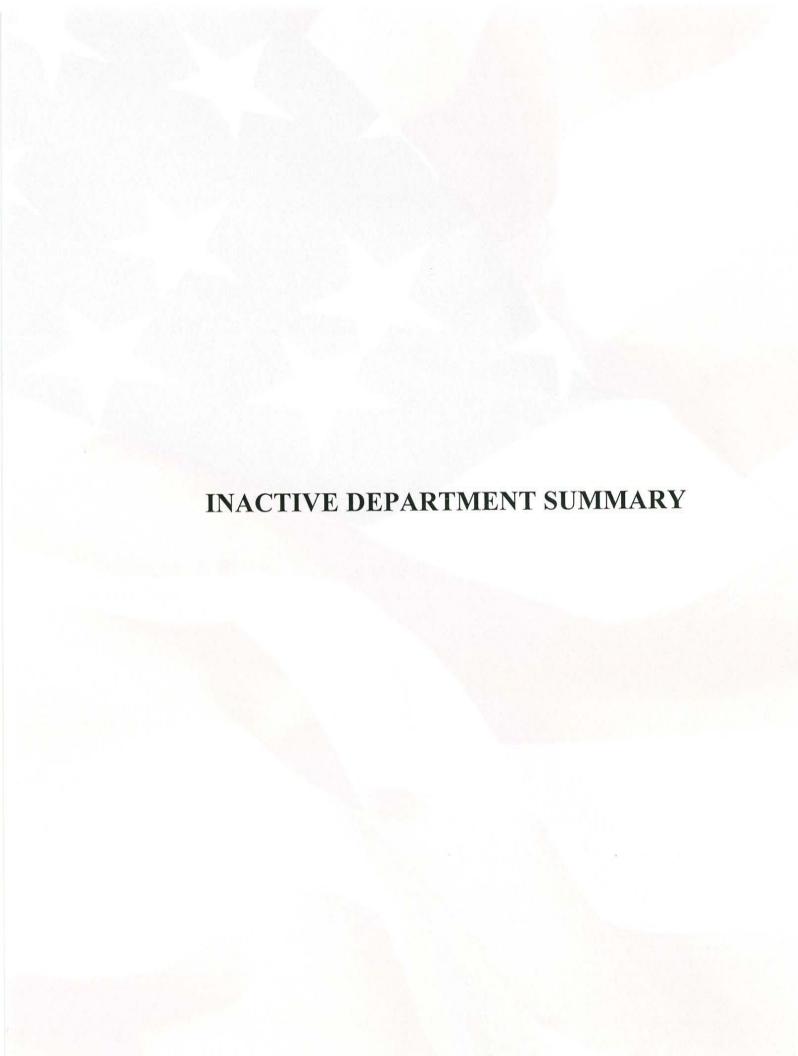
503 - CAP PROJ - APPRENTICESHIP, IND, TRADE CENTER-AITC

				, ,			
Actual 2017-	Actual 2018-	Budget 2019-	Number	Account Description	Proposed Amount	Approved Amount	Adopted Amount
0	0 .	200,000	4110	Grants and Contracts	3,900,000	3,900,000	3,900,000
0	0	200,000		Total State Sources	3,900,000	3,900,000	3,900,000
0	0	2,000,000	4110	Grants and Contracts	1,308,048	1,308,048	1,308,048
0	0	2,880,000	4280	Contribution from KCC Foundation	0	0	0
0	0	4,880,000		Total Local Sources	1,308,048	1,308,048	1,308,048
0	710,544	0	5000	Transfers In - General Fund	0	0	0
0	710,544	0		Total Transfers In	0	0	0
0	0	0	5999	Carry Forward	695,753	695,753	695,753
0	0	0		Total CARRY FORWARD	695,753	695,753	695,753
0	710,544	5,080,000		Total Resources	5,903,801	5,903,801	5,903,801

7507 - CAP PROJ - APPRENTICESHIP, IND, TRADE CENTER-AITC

Actual 2017-18	Actual 2018-19	Budget 2019-20	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
0	0	30,000	6800	Part Time Support Staff	180,000	180,000	180,000
0	0	2,295	1	FICA	13,770	13,770	13,770
0	0	20	2	Worker's Compensation	20	20	20
0	0	300	3	Unemployment	1,800	1,800	1,800
0	0	8,211	4	PERS	8,211	8,211	8,211
0	0	40,826		Total Personnel Services	203,801	203,801	203,801
0	0	0	7050	Supplies	100,000	100,000	100,000
0	10,000	2,000,000	7400	Contracted Services	5,600,000	5,600,000	5,600,000
0	0	200,000	7645	Other Fees & Services	0	0	0
0	10,000	2,200,000		Total Materials & Services	5,700,000	5,700,000	5,700,000
0	0	2,680,000	8100	Building	0	0	0
0	0	159,174	8140	Infrastructure	0	0	0
0	0	2,839,174		Total Capital Outlay	0	0	0
0	10,000	5,080,000		Total Expenditures and Fund Balance	5,903,801	5,903,801	5,903,801

The Apprenticeship, Industrial Trade Center (AITC) funding line anticipates the Capitol Campaign in support of Klamath Community College's Phase III project. The purpose of this project is to build a facility to house the Apprenticeship, Industrial Trade Center (AITC), through the generosity of community and corporate donors, grants, and foundation support. This cost center supports the Strategic Plan Initiatives of Access and Excellence, and the Core Themes, "Provide Accessible Education and Services," "Provide Quality Education and Services," "Meets the needs of the Student, Business, and Community," and "Support Student Success."



1206 - GED Wraparound Grant

Actual 2017-18	Actual 2018-19	Budget 2019-20	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
0	35,776	4,585	6600	Administrative Salaries	0	0	0
0	6,340	0	6900	Student Wages	0	0	0
0	3,221	353	1	FICA	0	0	0
0	25	2	2	Worker's Compensation	0	0	0
0	252	28	3	Unemployment	0	0	0
0	2,945	1,255	4	PERS	0	0	. 0
0	78	10	5	Life Insurance	0	0	0
0	142	19	6	Accident/Disability Insurance	0	0	0
0	8,970	822	7	Health Insurance	0	0	0
0	57,750	7,072		Total Personnel Services	0	0	0
0	1,008	0	7150	Marketing	0	0	0
0	2,525	0	7240	Travel	0	0	0
0	3,678	. 0	7250	Training & Continuing Education	0	0	0
0	2,533	0	7400	Contracted Services	0	0	0
0	9,745	0		Total Materials & Services	0	. 0	0
0	6,749	707	9110	Indirect Cost Expense	0	0	0
0	6,749	707		Total Transfers Out	0	0	0
0	74,244	7,779		Total Expenditures and Fund Balance	0	0	0

The GED Wraparound Grant budget provides funding for administration (full and part-time staff) and supplies to support the College's Adult Learning Programs. The Department realized an increase in graduates during in the Fall of 2019 of more than double. Educational attainment helps drive personal and community prosperity. This cost center supports the Strategic Plan Initiatives of Access and Excellence, and the Core Themes, "Provide Accessible Education and Services," "Provide Quality Education and Services," "Meets the Needs of the Student, Business, and Community," and "Support Student Success."

1315 - Course Fee Usage - CDL

Actual 2017-18	Actual 2018-19	Budget 2019-20	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
12,219	15,234	40,000	7050	Supplies	0	0	0
665	646	0	7350	Dues / Memberships	0	0	0
10,017	945	0	7400	Contracted Services	0	0	0
1,990	0	0	7850	Repairs	0	0	0
0	239	0	7925	Tools & Equipment < \$5,000	0	0-	0
24,890	17,063	40,000		Total Materials & Services	0	0	0
24,890	17,063	40,000		Total Expenditures and Fund Balance	0	0	0

1321 - National Science Foundation

Actual 2017-18	Actual 2018-19	Budget 2019-20	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
7,770	13,620	7,325	6120	Adjunct Faculty - Credit	0	0	0
12,157	11,211	0	6130	Full Time - 9 Month Faculty	0	0	0
1,491	1,762	560	1	FICA	0	0	0
6	10	4	2	Worker's Compensation	0	0	0
139	115	10	3	Unemployment	0	0	0
4,546	5,658	2,005	4	PERS	0	0	0
34	23	0	5	Life Insurance	0	0	0
30	12	0	6	Accident/Disability Insurance	0	0	0
3,565	2,939	0	7	Health Insurance	0	0	0
29,740	35,350	9,904		Total Personnel Services	0	0	0
6,812	6,477	2,500	7240	Travel	0	0	0
0	0	3,000	7250	Training & Continuing Education	0	0	0
1,500	3,500	0	7300	Student Support	0	0	0
458	42	0	7350	Dues / Memberships	0	0	0
2,111	2,224	9,211	7400	Contracted Services	0	0	0
3,097	0	0	7925	Tools & Equipment < \$5,000	0	0	0
13,977	12,243	14,711		Total Materials & Services	0	0	0
12,665	13,228	6,036	9110	Indirect Cost Expense	0	0	0
12,665	13,228	6,036		Total Transfers Out	0	0	0
56,382	60,821	30,651		Total Expenditures and Fund Balance	0	0	0

1353 - CDL

Actual 2017-18	Actual 2018-19	Budget 2019-20	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
33,628	26,376	30,350	6120	Adjunct Faculty - Credit	0	0	0
3,983	29,520	20,000	6800	Part Time Support Staff	0	0	0
2,813	4,274	3,596	1	FICA	0	0	0
17	22	25	2	Worker's Compensation	0	0	0
263	330	470	3	Unemployment	0	0	0
7,096	4,523	5,174	4	PERS	0	0	0
1	0	0	5	Life Insurance	0	0	0
0	0	0	6	Accident/Disability Insurance	0	0	0
91	0	0	7	Health Insurance	0	0	0
47,894	65,045	59,615		Total Personnel Services	0	0	0
32	1,976	0	7050	Supplies	0	0	0
0	52	0	7100	Printing	0	0	0
0	450	0	7350	Dues / Memberships	0	0	0
138	0	0	7360	Subscriptions	0	0	0
49	381	0	7400	Contracted Services	0	0	0
909	0	0	7850	Repairs	0	0	0
0	505	0	7925	Tools & Equipment < \$5,000	0	0	0
1,127	3,364	0		Total Materials & Services	0	0	0
49,021	68,409	59,615		Total Expenditures	0	0	0

The CDL Department budget is part of the Workforce Budget and funds adjunct faculty as needed based on enrollment. This cost center supports the Strategic Plan Initiatives of Access and Excellence, and the Core Themes, "Provide Accessible Education and Services," "Provide Quality Education and Services," "Meets the Needs of the Student, Business, and Community," and "Support Student Success."

1513 - Oregon Community Foundation

Actual 2017-18	Actual 2018-19	Budget 2019-20	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
1,671	960	0	6120	Adjunct Faculty - Credit	0	0	0
. 0	6,074	, 0	6130	Full Time - 9 Month Faculty	0	0	. 0
0	3,270	0	6200	Adjunct Faculty - Non-Credit	0	0	0
5,036	0	0	6700	Full Time Support Staff	0	0	0
484	776	0	1	FICA	0	0	0
4	3	0	2	Worker's Compensation	. 0	0	0
44	46	0	3	Unemployment	0	0	0
1,147	1,977	0	4	PERS	0	0	0
15	14	0	5	Life Insurance	0	0	0
13	25	0	6	Accident/Disability Insurance	0	0	0
1,946	1,539	0	7	Health Insurance	0	0	0
10,359	14,685	0		Total Personnel Services	0	0	0
10,359	14,685	0		Total Expenditures	0	0	0

KLAMATH COMMUNITY COLLEGE DISTRICT

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2519 - Program Imp Process for Equity (PIPE)

Actual 2017-18	Actual 2018-19	Budget 2019-20	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
58	0	0	7050	Supplies	0	0	0
-58	0	0	7400	Contracted Services	0	0	0
0	0	0		Total Materials & Services	0	0	0
0	0	0		Total Expenditures	0	0	0

3010 - Student Assessment

Actual 2017-18	Actual 2018-19	Budget 2019-20	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
6,513	1,850	10,000	7400	Contracted Services	0	0	0
6,513	1,850	10,000		Total Materials & Services	0	0	0
6,513	1,850	10,000		Total Expenditures	0	0	0

The Learning Resources Center (LRC) budget funds the LRC Director, one full-time librarian and part-time tutoring staff and teaching assistants. The LRC provides access to high-quality information, instruction, tutoring, assessments and other resources to support the mission, goals and curriculum of Klamath Community College. The LRC is a member of a consortium of libraries in Oregon and Washington. This membership provides KCC students and instructors access to the collections of one hundred and eight academic, public and school libraries. This cost center supports the Strategic Plan Initiatives of Access and Excellence and the Core Themes, "Provide Accessible Education and Services", "Provide Quality Education and Services", "Meets the Needs of the Student, Business and Community", and "Support Student Success".

3023 - Spec. Projects - TANF

Actual 2017-18	Actual 2018-19	Budget 2019-20	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
0	0	30,347	6700	Full Time Support Staff	0	0	0
0	0	2,322	1	FICA	0	0	0
0	0	22	2	Worker's Compensation	0	0	0
0	0	303	3	Unemployment	0	0	0
0	0	8,306	4	PERS	0	0	0
0	0	75	5	Life Insurance	0	0	0
0	0	40	6	Accident/Disability Insurance	0	0	0
0	0	12,570	7	Health Insurance	. 0	0	0
0	0	53,985		Total Personnel Services	0	0	0
109	0	2,000	7051	Supplies for Students	0	0	0
258	216	0	7300	Student Support - Exempt	0	0	0
175	0	0	7737	Misc. Scholarships - Exempt	0	0	0
0	3,186	16,000	7755	Student Tuition Waivers	0	0	0
0	9,370	0	7756	Student Tuition Waivers - Non-Credit	0	0	0
542	12,772	18,000		Total Materials & Services	0	0	0
542	12,772	71,985		Total Expenditures	0		0

3514 - STEPS Grant

Actual 2017-18	Actual 2018-19	Budget 2019-20	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
1,605	. 60	0	6120	Adjunct Faculty - Credit	.0	. 0	0
5,017	8,493	0	6600	Administrative Salaries	0	0	0
8,689	5,832	53,013	6700	Full Time Support Staff	0	0	0
0	21,093	0	6800	Part Time Support Staff	0	0	0
1,152	2,579	3,972	1	FICA	0	0	0
8	22	30	2	Worker's Compensation	0	0	0
106	211	370	3	Unemployment	0	0	0
3,080	3,941	8,926	4	PERS	0	0	0
31	58	82	5	Life Insurance	0	0	0
18	26	121	6	Accident/Disability Insurance	0	. 0	0
4,191	12,254	13,326	7	Health Insurance	0	0	0
23,898	54,569	79,840		Total Personnel Services	0	0	0
504	548	600	7050	Supplies	0	0	0
0	0	3,430	7051	Supplies for Students	0	0	0
0	52	0	7100	Printing	0	0	0
1,221	4,083	1,130	7240	Travel	0	0	0
1,108	0	0	7250	Training & Continuing Education	0	0	0
39	283	0	7251	Participant Training NC - Exempt	0	0	0
1,345	5,627	1,748	7300	Student Support - Exempt	0	0	0
0	10,192	0	7301	Student Support - Non-Educational	0	0	0
0	37	0	7400	Contracted Services	0	0	0
8,686	3,626	12,749	7755	Student Tuition Waivers	0	0	0
0	6,850	0	7756	Student Tuition Waivers - Non-Credit	0	0	0
0	70	0	7758	Student Tuition Waivers - GED/Other	0	0	0
1,174	. 0	0	7925	Tools & Equipment < \$5,000	0	0	0
14,077	31,369	19,657		Total Materials & Services	0	0	0
7,852	25,598	20,770	9110	Indirect Cost Expense	0	0	0
7,852	25,598	20,770		Total Transfers Out	0	0	0
45,827	111,536	120,267		Total Expenditures and Fund Balance	0	0	0

Until this year, this fund has been a Federal grant to assist new or expectant parents to learn parenting and scholastic skills required to succeed in college while simultaneously raising a young family. Federal funding for this program will not be continued. If approved, the program's budget will be under External Programs. This cost center supports the Strategic Plan Initiatives of Access, Excellence, Community, and Prosperity, and Core Themes, "Accessible education and services" and "Support Student Success".

3516 - WIOA - OR Work Experience

Actual 2017-18	Actual 2018-19	Budget 2019-20	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
0	144	0	6600	Administrative Salaries	0	0	0
204	398	0	6700	Full Time Support Staff	0	0	0
0	342	0	6800	Part Time Support Staff	0	0	0
16	66	0	1	FICA	0	0	0
0	0	0	2	Worker's Compensation	0	0	0
1	5	0	3	Unemployment	0	0	0
46	124	0	4	PERS	0	0	0
0	1	0	5	Life Insurance	0	0	0
0	0	0	6	Accident/Disability Insurance	0	0	0
70	211	0	7	Health Insurance	0	0	0
338	1,293	0		Total Personnel Services	0	0	0
0	30	0	7050	Supplies	0	0	0
0	21	0	7240	Travel	0	0	0
0	345	0	7251	Participant Training NC - Exempt	0	0	0
11,007	21,428	0	7252	On-the-Job Training	0	0	.0
11,007	21,824	0		Total Materials & Services	0	0	0
1,260	2,568	0	9110	Indirect Cost Expense	0	0	0
1,260	2,568	0		Total Transfers Out	0	0	0
12,606	25,685	0		Total Expenditures and Fund Balance	0	0	0

WIOA - OR Work Experience is funded through the Federal Department of Labor with the goal of preparing workers. The Adult Program provides an emphasis on serving public assistance recipients, other low-income individuals, and individuals who are low-skilled. This cost center supports the Strategic Plan Initiatives of Access, Excellence, Community, and Prosperity, and Core Themes, "Accessible education and services" and "Support Student Success."

3517 - WIOA - Lake County

Actual 2017-18	Actual 2018-19	Budget 2019-20	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
3,163	11,005	0	6700	Full Time Support Staff	0	0	0
0	288	0	6700	Full Time Support Staff	0	0	0
207	734	0	1	FICA	0	0	0
2	7	0	2	Worker's Compensation	0	0	0
19	62	0	3	Unemployment	0	0	0
722	2,568	0	4	PERS	0	0	0
10	31	0	5	Life Insurance	0	0	0
16	35	0	6	Accident/Disability Insurance	0	0	0
1,300	4,526	0	7	Health Insurance	0	0	0
5,438	19,257	0		Total Personnel Services	0	0	0
604	1,450	0	9110	Indirect Cost Expense	0	0	0
604	1,450	0		Total Transfers Out	0	0	0
6,043	20,707	0		Total Expenditures and Fund Balance	0	0	0

WIOA - OR Work Experience is funded through the Federal Department of Labor with the goal of preparing workers. The Adult Program provides an emphasis on serving public assistance recipients, other low-income individuals, and individuals who are low-skilled. This cost center supports the Strategic Plan Initiatives of Access, Excellence, Community, and Prosperity, and Core Themes, "Accessible education and services" and "Support Student Success."

3519 - Pathways to Opportunity

Actual 2017-18	Actual 2018-19	Budget 2019-20	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
0	4,122	0	7240	Travel	0	0	0
0	376	0	7250	Training & Continuing Education	0	0	0
0	4,498	0		Total Materials & Services	0	0	0
0	4,498	0		Total Expenditures	0	0	0

3520 - HECC - 1st Gen Student Success

Actual 2017-18	Actual 2018-19	Budget 2019-20	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
0	496	0	7240	Travel	0	0	0
0	4,200	0	7981	Transfer to KCC Foundation	0	0	0
0	4,696	0		Total Materials & Services	0	0	0
0	470	0	9110	Indirect Cost Expense	0	0	0
0	470	0		Total Transfers Out	0	0	0
0	5,166	0		Total Expenditures	0	0	0

3521 - Guided Pathways

Actual 2017-18	Actual 2018-19	Budget 2019-20	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
0	83	0	7050	Supplies	0	0	0
0	4,367	0	7240	Travel	0	0	0
0	423	0	7250	Training & Continuing Education	0	0	0
0	2,860	0	7400	Contracted Services	0	0	0
0	7,733	0		Total Materials & Services	0	0	0
0	7,733	0		Total Expenditures	0	0	0

3523 - WIOA – Displaced Workers - iQor

Actual 2017-18	Actual 2018-19	Budget 2019-20	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
0	0	36,000	6700	Full Time Support Staff	0	0	0
0	0	11,500	6800	Part Time Support Staff	0	. 0	0
0	0	3,634	1	FICA	0	0	0
0	0	211	2	Worker's Compensation	0	0	0
0	0	112	3	Unemployment	0	0	0
0	0 ,	12,917	4	PERS	0	0	0
0	0	144	5	Life Insurance	0	0	0
0	0	273	6	Accident/Disability Insurance	0	0	0
0	0	23,800	7	Health Insurance	0	0	. 0
0	0	88,591		Total Personnel Services	0	0	0
0	0	57,912	7251	Participant Training NC - Exempt	0	0	0
0	0	20,000	7252	On-the-Job Training	0	0	0
0	0	23,553	7300	Student Support - Exempt	0	0	0
0	0	2,000	7925	Tools & Equipment < \$5,000	0	0	0
0	0	103,465		Total Materials & Services	0	0	0
0	0	35,217	9110	Indirect Cost Expense	0	0	0
0	0	35,217		Total Transfers Out	0	0	0
0	0	227,273		Total Expenditures and Fund Balance	0	0	0

4010 - Student Stipends

Actual 2017-18	Actual 2018-19	Budget 2019-20	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
18,740	1,919	10,200	6800	Part Time Support Staff	0	0	0
0	12,574	0	6900	Student Wages	0	0	0
1,396	1,006	780	1	FICA	0	0	0
27	18	20	2	Worker's Compensation	0	0	0
131	81	102	3	Unemployment	0	0	0
20,294	15,596	11,102		Total Personnel Services	0	0	. 0
20,294	15,596	11,102		Total Expenditures	0	0	0

The Student Stipends budget funds compensation for qualifying students in return for services performed for Klamath Community College. This fund serves as a form of financial aid. This cost center supports the Strategic Plan Initiatives of Access, and Core Theme, "Support Student Success."

5053 - Public Information

Actual 2017-18	Actual 2018-19	Budget 2019-20	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
44,400	48,262	47,940	6600	Administrative Salaries	0	0	0
3,321	3,706	3,667	1	FICA	0	0	0
27	23	30	2	Worker's Compensation	0	0	0
312	298	479	3	Unemployment	0	. 0	0
10,149	11,014	19,121	4	PERS	0	0	0
114	100	0	5	Life Insurance	0	0	0
187	185	54	6	Accident/Disability Insurance	0	0	0
8,672	8,856	16,800	7	Health Insurance	0	0	0
67,183	72,443	88,091		Total Personnel Services	0	0	0
67,183	72,443	88,091		Total Expenditures	0	0	0

The Public Information budget funds one full-time Administrative Salary for the Public Information Officer. It is the Public Information Officer's responsibility is to improve Klamath Community College Excellence by increasing, improving and enhancing accurate communication with the public. This cost center supports the Strategic Plan Initiatives of Excellence, and Core Theme "Support Student Success".

7019 - Cap. Projects. - Foundation Capital Campaign

Actual 2017-18	Actual 2018-19	Budget 2019-20	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
0	771	0	7050	Supplies	0	0	0
0	12,303	0	7400	Contracted Services	0	0	0
0	660	0	7920	Equipment Lease / Rental	0	0	0
7,534	27,712	10,790	7925	Tools & Equipment < \$5,000	0	0	0
1,000	1,275	0	7935	Software < \$5,000	0	0	0
8,534	42,721	10,790		Total Materials & Services	0	0	0
153,241	2,676	15,000	8000	Equipment	0	0	0
0	10,363	0	8040	Software - Exempt	0	0	0
153,241	13,039	15,000		Total Capital Outlay	0	0	0
161,775	55,761	25,790		Total Expenditures and Fund Balance	0	0	0

7020 - Testing Center / CTL

Actual 2017-18	Actual 2018-19	Budget 2019-20	-Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
0	0	13,000	7050	Supplies	0	0	0
0	0	95,000	7400	Contracted Services	0	0	0
0	0	1,000	7645	Other Fees & Services	0	0	0
0	0	109,000		Total Materials & Services	0	0	0
0	0	5,000	8000	Equipment - Exempt	0	0	0
0	0	5,000		Total Capital Outlay	0	0	0
0	0	114,000		Total Expenditures and Fund Balance	0	0	0

7503 - Work Skills Technology Center

Actual 2017-18	Actual 2018-19	Budget 2019-20	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
4,746	0	0	7050	Supplies	. 0	0 .	0
186,964	0	0	7400	Contracted Services	0	0	0
3,416	0	0	7410	Campus Security	0	0	0
49,500	-13,253	0	7645	Other Fees & Services	0	0	0
291	0	0	7770	Utilities	0	0	0
350	0	0	7920	Equipment Lease / Rental	0	0	0
7,057	0	0	7925	Tools & Equipment < \$5,000	0	0	0
216,181	0	0	7940	Furniture < \$5,000	0	0	0
468,505	-13,253	0		Total Materials & Services	0	0	0
343,923	29,005	0	8000	Equipment	0	0	0
976,036	0	. 0	8100	Building	0	0	0
1,319,959	29,005	0		Total Capital Outlay	0	0	0
840,000	1,084,694	0	9170	To Capital Projects	0	0	0
840,000	1,084,694	0		Total Transfers Out	0	0	0
2,628,464	1,100,446	0		Total Expenditures and Fund Balance	0	0	0

This cost center will account for the expenses associated with building the Work Skills Technology Center; part of the Phase Two campus expansion. This cost center supports the Strategic Plan Initiatives of Excellence and Planning, and Core Theme, "Support Student Success."

7504 - Founders Hall

Actual 2017-18	Actual 2018-19	Budget 2019-20	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
750	0	0	6800	Part Time Support Staff	0	0	0
55	0	0	1	FICA	0	0	0
5	0	0	3	Unemployment	0	0	0
34	0	0	4	PERS	0	0	0
0	0	0	6	Accident/Disability Insurance	0	0	0
845	0	0		Total Personnel Services	0	0	0
15,084	2,943	0	7050	Supplies	0	0	0
251,813	154,891	0	7400	Contracted Services	0	0	0
2,853	0	0	7570	Property Insurance	0	0	0
4,180	-18,302	0	7645	Other Fees & Services	0	0	0
34,549	550	0	7925	Tools & Equipment < \$5,000	0	0	0
166,406	1,684	0	7940	Furniture < \$5,000	0	0	0
474,884	141,766	0		Total Materials & Services	0	0	0
206,462	811	0	8000	Equipment	0	0	0
47,693	3,469	0	8020	Furniture - Exempt	0	0	0
5,181,627	42,130	0	8100	Building	0	0	0
5,435,782	46,410	0		Total Capital Outlay	0	0	0
0	0	148,749	9170	To Capital Projects	0	0	0
0	0	148,749		Total Transfers Out	0	0	0
5,911,510	188,176	148,749		Total Expenditures and Fund Balance	0	0	0

This cost center will account for the expenses associated with the building of Founders Hall; part of the Phase 2 Campus Expansion. It is funded from multiple sources, supports all core themes, and will significantly increase accessibility to our students and improve the College's reputation for excellence.

7506 - Founders Hall - Landscaping

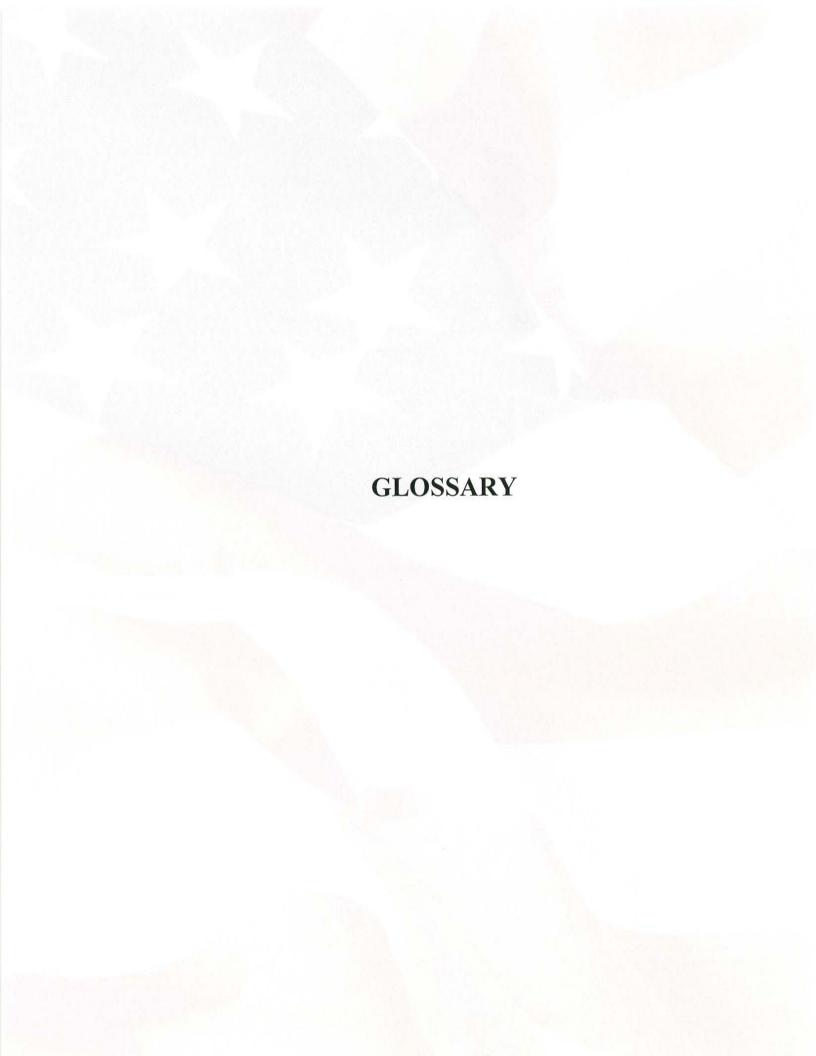
Actual 2017-18	Actual 2018-19	Budget 2019-20	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
7,452	6,630	0	6700	Full Time Support Staff	0	0	0
0	0	15,000	6800	Part Time Support Staff	0	0	0
9,552	20,763	0	6800	Part Time Support Staff	0	0	0
1,268	2,090	0	1	FICA	0	0	0
0	0	1,000	1	FICA	0	0	0
0	0	15	2	Worker's Compensation	0	Ø	0
16	15	0	2	Worker's Compensation	0	0	0
0	0	100	3	Unemployment	0	0	0
116	172	0	3	Unemployment	0	0	0
0	0	5,000	4	PERS	0	0	0
3,291	3,449	0	4	PERS	0	0	0
20	7	0	5	Life Insurance	0	0	0
36	12	0	6	Accident/Disability Insurance	0	0	0
3,833	1,278	0	7	Health Insurance	0	0	0
25,582	34,415	21,115		Total Personnel Services	0	0	0
24,847	44,238	0	7050	Supplies	0	0	0
0	0	7,500	7050	Supplies	0	0	0
0	0	4,000	7400	Contracted Services	0	0	0
88,418	61,478	0	7400	Contracted Services	0	0	0
18,884	0	0 ~	7400	Contracted Services	0	0	0
0	1,143	0	7645	Other Fees & Services	0	0	0
0	0	500	7920	Equipment Lease / Rental	0	0	0
9,185	8,742	0	7920	Equipment Lease / Rental	0	0	0
330	0	0	7920	Equipment Lease / Rental	0	0	0
209	0	0	7925	Tools & Equipment < \$5,000	0	0	0
141,873	115,600	12,000		Total Materials & Services	0	0	0
31,250	38,060	0	8000	Equipment	0	0	0
31,250	38,060	0		Total Capital Outlay	0	0	0
198,704	188,075	33,115		Total Expenditures and Fund Balance	0	0	0

2514 - Lake County Startup Grant

Actual 2017-18	Actual 2018-19	Budget 2019-20	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
2,451	0	. 0	7400	Contracted Services - LV	0	. 0	0
2,451	0	0		Total Materials & Services	0	0	0
2,451	0	0		Total Expenditures	0	0	0

2516 - Rural Distance Learning Grant 2

Actual 2017-18	Actual 2018-19	Budget 2019-20	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
3,485	0	0	7400	Contracted Services	0	0	0
3,485	0	0		Total Materials & Services	0	0	0
105,281	0	0	8000	Equipment	0	0	0
105,281	0	0		Total Capital Outlay	0	0	0
22,835	0	0	9100	To General Fund	0	0	0
22,835	0	0		Total Transfers Out	0	0	0
131,601	0	0		Total Expenditures	0	0	0



Accrual Basis Accounting: A system of accounting based on the accrual principal, under which revenue is recognized when earned, and expenses are recognized when incurred.

Ad Valorem Tax: A property tax computed as a percentage of the value of taxable property.

Administrative Contingency: General Fund contingency, consisting of approximately one percent of budgeted revenues, to be used at the discretion of the president and Executive Team.

Administrative Recovery: Revenue generated from college enterprise funds, grants and contracts to cover General Fund administrative and overhead costs.

Adopted Budget: The total spending level for the year, based on estimates, that has been set by the Board of Education

Appropriation: Based on the adopted budget, an authorization from the Board of Education to make expenditures and incur obligations for specific purposes. The appropriation is limited to a single fiscal year.

Approved Budget: The budget that has been approved by the Budget Committee and sent to the Board of Education for adoption.

Assessed Value: Valuation set on real estate or personal property by the Property Appraiser as a basis for levying taxes.

Balanced Budget: A budget whereby operating expenditures do not exceed resources. See Board Policy E.010.

Beginning Fund Balance: The amount remaining after accounting for the previous year's revenues less the previous year's expenditures.

Biennium: A two-year [budget] period.

Board Contingency: General Fund contingency, consisting of approximately one-half percent of budgeted revenues, to be used at the discretion of the Board of Education.

Board of Education: Committee of seven elected, unpaid citizens whose primary authority is to establish policies governing the operation of the college and to adopt the college budget.

Bond: A debt investment with which the investor loans money to an entity (company or government) that borrows the funds for a defined period of time at a specified interest rate.

Budget: A written report showing a comprehensive financial plan for one fiscal year.

Budget Committee: The fiscal planning board, consisting of the Board of Education plus an equal number of citizens at large from the College District.

Budget Message: An explanation of the budget and financial priorities, presented in writing by the Budget Officer as part of the budget document.

Budget Officer: Person appointed by the Board of Education to oversee the budget process.

Budget Transfer: Amounts moved from one fund to finance activities in another fund. They are shown as expenditures in the originating fund and revenues in the receiving fund.

Capital Assets Replacement Plan: Revolving seven-year plan established by the Board of Education in FY2004 to schedule the replacement of capital assets, based upon the Capital Asset Acquisition Schedule.

Capital Expenditure: An expenditure for a single item with cost exceeding \$10,000 and an estimated useful life of three or more years.

Capital Outlay: An expenditure category that includes acquisition of land, buildings, improvements, machinery, and equipment.

Capital Projects Fund (IV): Budget fund used for the acquisition of land, new construction, major remodeling projects, and major equipment purchases.

Capital Reserve Fund: A separate fund within the Capital Projects Fund IV used for planned and unplanned maintenance, repair and replacement of capital and technological equipment.

Cash Basis: System of accounting under which revenues are accounted for only when received in cash, and expenditures are accounted for only when paid.

College Council: The college's main planning and policy body.

College District: The college's service area, which encompasses a 5,000 square mile area in Lane County and parts of Linn and Douglas County.

College Support Services: Expense function covering activities that support the ongoing operations of the college, excluding physical plant operations.

Community Services: Expense function covering non-instructional activities provided to external groups.

Consumer Price Index: A measure estimating the average price of consumer goods and services purchased by households.

Contingency: A budget account to provide for unanticipated occurrences, or funds to be held for future distribution.

Current Budget: In financial tables, the "Current Budget" is the current year adopted budget plus any additional supplemental budgets.

Debt Service: Expenditure category for repayment of principle and interest on bonds, interest-bearing warrants, and short-term loans.

Debt Service Fund (III): Budget fund for accounting for general long-term debt, principal, and interest.

Deferred Maintenance: The practice of postponing maintenance activities such as repairs on both real property (i.e. infrastructure) and personal property (i.e. machinery) in order to save costs, meet budget funding levels, or realign available budget monies.

Differential Pricing: Additional fees based on class clock hours for certain Professional/Technical courses.

Ending Fund Balance: The beginning fund balance plus current year revenues, less current year expenditures.

Enterprise Fund (VI): Budget fund for activities that furnish goods or services to students, staff or the public, for which charges or fees are assessed that are directly related to the cost of the good or service provided.

Executive Team: The college's administrative leadership team, comprised of the president, vice presidents, chief officers, and executive deans.

Expenditure: An amount of money, cash or checks actually paid or obligated for payment due to the purchase of goods and services, the payment of salaries and benefits, and the payment of debt service.

Fees (Instructional): See Instructional Fees.

Fees (Non-Instructional): Revenue generated from assessing students for non-instructional expenses.

Financial Aid: Expense function for student loans, grants and stipends.

Financial Aid Fund (V): Budget fund used for the provision of grants, stipends, and other aid to enrolled students.

Fiscal Year (FY) (FYxxxx): The twelve-month financial period used by the college, which begins July 1 and ends June 30.

Full-Time Equivalent (FTE): The equivalent of a full-time employee or student. For example, two half-time employees equal one FTE employee.

Fund: A division in the budget segregating independent fiscal and accounting requirements.

Fund Balance: The excess of a fund's revenues over expenditures.

Fund Type: One of nine fund types: General, special revenue, debt service, capital projects, special assessment, enterprise, internal service, trust and agency, and reserve.

General Fund (I): The primary operating fund of the college, that includes activities directly related to the college's basic educational objectives.

Generally Accepted Accounting Principles (GAAP): A widely accepted set of rules, conventions, standards, and procedures for reporting financial information, as established by the Financial Accounting Standards Board.

Government Finance Officers Association (GFOA): The professional association of state/provincial and local finance officers in the United States and Canada.

Governmental Funds: Funds generally used to account for tax-supported activities. There are five different types of governmental funds. LCC's governmental funds include the General, Special Revenue, Debt Service, and Capital Projects Funds.

Grant: A donation or contribution in cash by one governmental unit to another unit which may be made to support a specified purpose or function, or general purpose.

Higher Education Price Index (HEPI): Inflation index designed specifically for higher education. A more accurate economic indicator for colleges and universities than the CPI.

Instruction: Expense function covering all activities related to instructional programs.

Instructional Fees: Revenue generated by assessing students for course-related expenses.

Instructional Support: Expense function covering activities that provide integral support services to instructional programs.

Interest Income: Revenue generated from investment of operating capital in excess of daily requirements.

Interfund Transfer: An amount to be given as a resource to another fund in the budget.

Intergovernmental [Resource]: Total public resources that include State and Federal funds and local property taxes.

Internal Service Fund (II): Budget fund for functions that exist primarily to provide goods and services to other instructional and administrative units of the college.

Mandatory Adjustments: Adjustments for expenditures that are primarily beyond the control of the college, such as facilities leases, utilities, insurance premiums and maintenance contracts.

Materials and Services (M&S): An expenditure category that includes contractual and other services, materials, supplies, and other charges.

Modified Accrual Basis: Basis of accounting under which revenues are recorded when they become measurable and available. Expenditures are recorded when the liability is incurred, except for interest on general long-term obligations, which is recorded when due.

Non-Recurring Resources: Resources (revenues) that are not part of an annual revenue stream to include: fund balances, reserves, one-time grants and awards, and special allocations.

OAR: See Oregon Administrative Rules.

OPE: See Other Payroll Expenses.

ORS: See Oregon Revised Statutes.

Oregon Administrative Rules (OAR): A compilation of state agency rules and procedures.

Oregon Public Employees Retirement System (PERS): Retirement system provided by the State of Oregon for all public employees.

Oregon Revised Statutes (ORS): The codified laws of the State of Oregon. The ORS is published every two years to incorporate each legislative session's new laws.

Other Payroll Expenses (OPE): An expense classification that includes the costs of payroll taxes, PERS, medical insurance, and other fringe benefits and payroll-related items accruing to an employee.

Other Resources: Revenue generated from various activities such as finance charges, sale of equipment, enforcement fees and other nominal, one-time miscellaneous amounts.

PERS: see Oregon Public Employees Retirement System.

Personal Services: An expenditure category that includes salaries and wages and other payroll expenses (OPE).

Plant Operations and Maintenance: Expense function covering the operation and maintenance of the physical plant, including grounds, facilities, utilities and property insurance.

Plant Additions: Expense function for land, land improvement, buildings, and major remodeling and renovation that is not a part of normal plant operation and maintenance.

Proposed Budget: Financial and operating plan prepared by the Budget Officer, submitted to the public and Budget Committee for review.

Resolution: An order of the Board of Education.

Resources: Estimated beginning fund balances on hand plus all anticipated revenues and transfers.

Requirement: A use of funds or expenditure.

Revenue: Monies received or anticipated.

Salary Provision Budget: Contingency budget used to cover employee compensation increases during the fiscal year.

Sale of Goods and Services: Revenue generated from the college's enterprise and special revenue activities.

Special Revenue Fund (VIII): Budget fund that accounts for revenues that are legally restricted to expenditures for specific purposes, such as federal grants and contracts.

Special Revenue- Administratively Restricted Fund (IX): Budget fund for programs where monies are administratively restricted. Activities recorded in this fund generate revenue primarily through specifically-assessed tuition and fees, or through other revenue-generating activities.

Stabilization Reserve Fund: A separate fund, established at the request of the Board of Education, for the purpose of providing short-term stabilization in anticipation of possible shortfalls in revenue.

Student Services: Expense function covering activities to support students' success and development.

Total Public Resources: Revenue received from State funding as appropriated by the legislature and local property taxes as assessed by the counties.

Transfers Out: An expenditure category that includes resource funding for specific purposes.

Tuition: Revenue generated by assessing students per-credit-hour rates.

UAL: See Unfunded Actuarial Liability

Unappropriated Ending Fund Balance (UEFB): A special amount set aside in a budget for use as a resource in the beginning of the next fiscal year after it was budgeted.

Unfunded Actuarial Liability: Amount PERS has determined to be owed by participating governments to fully fund the retirement system.