KLAMATH COMMUNITY COLLEGE FISCAL YEAR 2019-2020 ANNUAL BUDGET -ADOPTED-

7390 South 6th Street Klamath Falls, OR 97603



Klamath Community College District Budget Document 2019-2020

-Adopted-

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INTRODUCTION

KLAMATH COMMUNITY COLLEGE

BUDGET COMMITTEE

7390 South Sixth Street - Klamath Falls, OR 97603

BUDGET COMMITTEE FOR FISCAL YEAR 2019-2020

BOARD OF EDUCATION:	ZONE:	TERM EXPIRES:				
Kate Marquez	Zone 1	2021				
Barbara Headden	Zone 2	2021				
Michael Fitzgerald	Zone 3	2021				
Dave Jensen	Zone 4	2019				
Al King	Zone 5	2021				
Kathy King	Zone 6	2019				
William Riggs	Zone 7	2021				
APPOINTED BUDGET COMMITTEE MEMBERS:						
Ray Holliday (Reappointed 4/17)	2020					
Debra Bingham (Reappointed 3/1	Debra Bingham (Reappointed 3/19)					
Laura Limb (Appointed 4/17)	2020					
Julie Matthews (Appointed 3/19)	2022					
Rhoda Keown (Appointed 3/19)	2022					
Susan Kirby (Appointed 3/19) to re	eplace 2-yr position	2021				
Vacant Position	2020					

EXECUTIVE OFFICER:

Dr. Roberto Gutierrez, President

BUDGET OFFICER:

Joanna Lyons-Antley, Interim Vice President of Administrative Services

KLAMATH COMMUNITY COLLEGE DISTRICT BUDGET CALENDAR FOR FISCAL YEAR 2019-2020

DECEMBER

10 Monday

*Mandatory meeting with all faculty and cost center managers;
Explain process, distribute budget sheets and CMA (as applicable)

JANUARY

- 9 Wednesday
- *Distribute Individual department budget sheets
- 18 Friday
- *Individual department budget sheets returned to Administrative Services

FEBRUARY

- 4-19 Monday-Friday
- *Budget review sessions with the President

MARCH

8 Friday

*Budget Priorities Meeting

APRIL

Week of April 1

- *Finalization of Budget Decisions with President
- 9 Tuesday
- *Publish First "Notice of Budget Committee Meeting"
- 23 Wednesday
- *Proposed Budget printed in-house
- 26 Friday
- *Proposed Budgets Mailed

MAY

- 1 Wednesday
- *Publish Second "Notice of Budget Committee Meeting"
- 7 Tuesday
- *Budget Committee Meeting
- 14 Tuesday
- *Publish First "Notice of Budget Hearing and Financial Summary"
- 16 Thursday
- *Publish Second "Notice of Budget Hearing and Financial Summary"
- 28 Tuesday
- *Board of Education holds public hearing to adopt the budget
- 29 Wednesday
- *Final budget document prepared with changes in-house

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Klamath Community College District Budget Message Fiscal Year 2019-20

Introduction

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

Welcome to the budget development process for fiscal year 2019-20 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 2019-20 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. Meets the needs of the student, 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. Increased the number of degrees and certificates to 468, a 61% increase.
- 2. Increased the number of students taking 15 or more credits by 50%. According to research, students who take 15 or more credits, have a greater likelihood of completion.
- 3. Significantly expanded the number of degree options. In 2017-18, two more pathway certificates and a one-year certificate were added, totaling 65 degree and certificate options.
- 4. In distance education, through the student support and early alerts, saw a 5% retention increase.
- 5. Draft Cohort Default Rate for students who defaulted on their student loans is 16.5%, the second lowest in Oregon. At one point it was over 33%. This reduction is attributed to strong campus wide student support and financial literacy efforts.
- 6. In order to develop small to medium for profit businesses, the Small Business Development Center (SBDC) trained over 300 individuals in business skills. SBDC also launched Badger Venture, a student business plan competition that leads to competing at the state level to encourage entrepreneurship.
- 7. The Workforce Innovation and Opportunity Act (WIOA) Youth and Adult programs, Support to Expecting and Parenting Students (STEPS), Supplemental Nutrition Assistance Program (SNAP 50/50), and Temporary Assistance for Needy Families (TANF) Jobs all recruit, serve, and support individuals who are low income, need basic educational improvement, are unskilled in needed workforce areas, or have other barriers to good paying jobs. Since July 1, 2018, these programs collectively provided approximately \$73,948 in educational or basic support to help students attend KCC.

Access

- Klamath Center for Education and Training (K-CET) program for Adult Basic Education (ABE), General Education Development (GED), and English as a Second Language (ESL) is now taught by College employees instead of contracted out to third parties. Now, offering General Education Development (GED) program synchronously with Chiloquin and Lakeview. Increased the number of clock hours of instruction by more than 200%.
- 2. Started the EagleRidge High School construction laborer training pilot. Added an on campus Workforce Innovation & Opportunity Act (WIOA) Adult and Out of School Youth construction laborer training in partnership with East Cascades Workforce Investment Board.

Excellence

- 1. Northwest Commission on Colleges and Universities Seven Year Evaluation received seven commendations and three recommendations. Among the commendations was the "comprehensive, inclusive, and transparent process of resource allocation that closely links budgeting to strategic planning efforts."
- 2. Expanded new student orientation for Oregon Promise and First Year Experience.
- 3. For TRiO students, exceeded goals of persistence, satisfactory academic progress, and graduation/transfer. The TRiO program's goal is to increase the postsecondary persistence and graduation rates of low-income students, first-generation college students, and students with disabilities. All students in the program are enrolled in postsecondary education, meet at least one of these eligibility criteria (low-income status, first-generation status, or disability status), and exhibit academic need.
- 4. For TRiO Upward Bound students, UB seniors had a 100% high school graduation and all others are on track to graduate Spring 2019. TRiO Upward Bound program provides opportunities for participants to succeed in their precollege performance and ultimately in their higher education pursuits. Upward Bound serves high school students from low-income families and high school students from families in which neither parent holds a bachelor's degree. The goal of Upward Bound is to increase the rate at which participants complete secondary education and enroll in and graduate from institutions of postsecondary education.
- 5. Received the Certification of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association for the 18th consecutive year.
- 6. Recognized as a Military Friendly campus for a seventh consecutive year.
- 7. Workforce training programs are currently ranked 16% above national average for passing rates with National Healthcareer Association.

- 8. Continued to provide merit pay for all employees who meet or exceed the KCC standard.
- 9. Implemented catering by Culinary and a micro market to provide on-campus food selection and realize budget efficiencies.
- 10. Entered into an 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 the one of the only higher education institutions in the nation with sworn law enforcement on campus.
- 11. Improved payroll with a third-party payroll system, implemented financial controls for purchasing and payables, and significantly reduced delinquent accounts and bad debt.
- 12. Implemented processes to realize efficiencies. Processes include records management system for documents, employee onboarding forms and administrative request forms.

Community

- 1. Entered into the Southern Oregon Higher Education Consortium with Southern Oregon University, Oregon Institute of Technology, and Rogue Community College.
- 2. Entered into an agreement with Oregon Institute of Technology for the Badger to Owl Connection.
 Allows qualifying KCC graduates to receive tuition waivers for two terms at Oregon Tech.
- 3. Increased the offerings in Lake County to include electrical apprenticeship classes, phlebotomy, medical assisting, and workforce development classes at Warner Creek Correctional Facility.

 Opened a Worksource office in the Lake County Courthouse.
- 4. In 2017, along with Chemeketa President Julie Huckestein, President Dr. Roberto Gutierrez presented to the Workforce Committee to allow community colleges to have the option of offering applied bachelor degrees. We have persisted and in 2019, the Oregon Senate unanimously passed Senate Bill 3. The legislation would allow community colleges to offer applied baccalaureate degrees to meet the unmet workforce needs in areas such as: (1) data analytics; (2) information technology; (3) diesel technology; (4) dental hygiene; (5) advanced manufacturing; (5) sustainable practices; (6) digital marketing, and (7) many other applied science and technical fields. Applied baccalaureate degrees offered by community colleges can provide a four-year pathway in rural communities where no other pathways exist and in urban areas where pathways may exist but with limited capacity. Senate Bill 3 is now in the Oregon House for final consideration.

Planning

- 1. Completed construction and opened Founder's Hall. This student-centered building provides tutoring, financial aid, advising, bookstore, the Veterans Resource Center, and business services.
- 2. Partnered with local and regional agencies, associations, and individuals to raise funding and develop programming for the Apprenticeship Industrial Trade Center + Fire Center. The project has raised 58% of the goal.
- 3. Raised \$63,800 in scholarships to 90 students attending KCC. The annual Gala raised \$25,643, the highest amount raised to date. Raised \$10,000 for student scholarship endowment. Installed donor recognition displays in Founders Hall and Work Skills Technology Center.
- 4. Upgraded Building 7 into a conference center, available for large community meetings.

Explanation of the Budget Document

The budget document contains the actual revenues and expenditures for fiscal years 2016-17 and 2017-18; the budgeted revenues and expenditures for the current year's adopted budget, fiscal year 2018-19, including supplemental, and other budget adjustments, and the proposed budget for fiscal year 2019-20. 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 2019-20 is proposed at \$58,360,663. The 2019-20 overall budget increased by approximately 15% when compared to the 2018-19 budget primarily due to additional large grants, the anticipation of a new major construction project, and increases in retirement expenses.

This year's budget contains the General Fund, 25 Special Revenue funds (which includes Reserve

funds), two Enterprise funds, one Debt Service fund, and three Capital Project funds.

Overview of Budget Process

Budget preparation began in early December 2018 with a "kick-off" to 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 five years ago. This process includes budget review presentation sessions with the respective cost center manager, College President, CFO, and vice president.

The goal of this inclusive, college-wide process is to ensure each cost centers budget request tie directly to the College's strategic plan. This allows for accountability and to ensure investments made in prior years met the intended goals. Six 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 retention, completion, and enrollment.

We then began the budget review sessions (mentioned above). These sessions allowed 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 solicited the President's Cabinet members for 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, solicit 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 28, 2019.

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 \$590 million to be distributed amongst all community colleges based on Full-Time Enrollment (FTE). Assuming a steady FTE, we anticipate an increase in \$320,256.
- B. Decrease in Capital Grant Funding Since Phase II is complete, we no longer need Capital funds for Founders Hall. However, we are keeping the Capital Fund for Work Skills Technology Center open because we anticipate that we will receive additional donations for technology.

- C. Increased Revenue of Tuition and Fees The budget increase by approximately \$243,371 for tuition and fees.
- D. 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.

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 50% 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 2007-09
Fiscal Years 2009-11
Fiscal Years 2011-13
Fiscal Years 2011-13
Fiscal Years 2013-15
Fiscal Years 2015-17
Fiscal Years 2017-19
Fiscal Years 2019-21
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History of direct State Aid funding, along with the projection for the next biennium to KCC, is as follows:

2007-09 Biennium	\$ 8,597,772
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	\$ 8,730,342 (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 92 percent, an average collection rate over the past five years by the Klamath County Tax Assessor, resulting in estimated collectible current property taxes of \$2,200,952.

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

D. Tuition

As of July 1, 2018, the Board of Education approved a tuition and fee increase as follows:

- 1. Lecture Courses: \$103 per credit hour
- 2. Lecture / lab combined format \$147.50 per credit hour

3. Lab Courses \$214.50 per credit hour

This increase allowed for tuition and fees to help cover the cost of instruction for the various course formats offered for instructional purposes. Prior to the adoption of differentiated tuition, the lecture / lab combined format and lab courses costed significantly more than the revenue generated by tuition and fees.

After much thoughtful planning and discussion, this upcoming fiscal year (2019-20), a tuition increase is proposed for the following:

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

After reviewing the data, this increase for lecture courses would be at the state average for community college tuition in the State of Oregon.

Even after implementing differentiated tuition, it appears that we have one program that still costs significantly more than the revenue generated by tuition, fees and community partnerships. That program is the two year ADN (Associate's Degree in Nursing). It roughly costs the College about \$22,000 per year, per student in instructional costs. Even after the differentiated tuition proposed for the fiscal year 2019-20 and a partnership with the Lake Hospital District, the College still loses about \$142,000 per year in the nursing program or \$8,900 per student.

For these reasons, we propose a differentiated tuition only for nursing students entering into the ADN for the 2019-20 cohort. The nursing students currently in the program and finishing their last year in 2019-20 would continue with the above tuition.

We expect all nursing graduates to obtain high paying jobs upon graduation, earning between \$63,000 and \$112,000 per year. In fact, 100% of the students earning an ADN in 2018, passed the nursing boards and became a licensed Registered Nurse.

For the nursing cohort starting in the Fall 2019 term, a tuition increase is proposed for the following:

- 1. ADN nursing lecture courses: \$132 per credit hour
- 2. ADN nursing clinical courses: \$337 per credit hour

This proposed increase would reduce the loss for nursing to about \$127,500 or \$8,000 per student per year in 2019-20. Since both ADN cohorts would be charged nursing differential tuition in 2020-21, the loss would further be lessened in 2020-21 to \$94,000 or \$5,900 per student, assuming no further cost or tuition changes.

E. 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 \$8.40 per credit
- 3. Technology Fee \$8.00 per credit
- 4. Distance Education Fee \$21.50 per credit
- 5. Matriculation Fee \$40.00 one-time fee
- 6. Lakeview
 - a. Lecture \$14.50
 - b. Combined Format \$21.15
 - c. Lab \$31.20

For Financial Aid and the Business Office, it is difficult to administer fee and tuition amounts that use cents. For this reason, a fee increase to round these fees to the next highest dollar is proposed:

1. Student I.D. - \$5.00 per term - No change

- Facility Fee \$9.00 per credit
 Technology Fee \$8.00 per credit No change
- 4. Distance Education Fee \$22.00 per credit
- 5. Matriculation Fee \$40.00 one-time fee No change
- 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 is intended to purchase supplies, services and small equipment directly associated with these courses. In Course-Fees Aviation, almost all of the course fees, estimated at \$1,200,000, are used directly in the education of students with a community partner, Precision Aviation. This budget proposes to add 6% to the course fees paid to Precision for overhead costs in adjunct instructors, invoicing and liability.

Like nursing, we expect all aviation graduates to obtain high paying jobs as commercial pilots of fixed wing or rotary aircraft, earning between \$46,380 and \$114,788 per year. The need for qualified commercial pilots is exceeding the number of pilots and in the next five years, is expected to increase by nearly 20%.

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 \$88,065, 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 4% of the total General Fund budget.

H. Funds Carried Forward

The beginning fund balance (Carry Forward) for Fiscal Year 2019-20 is projected at approximately \$4,383,385.

Budgeted Ending Unappropriated Fund Balance for the year ending June 30, 2020 is \$3,361,528 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 \$6,674,627. The proposed budget will fund 32, 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 36% 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 9% 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 11% 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 24% 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 accounts for 6% 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 6% 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 \$3,361,528. 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 balance provides the College with 92 days of operating cash at this upcoming budget year's rate of expenditure.

College Priorities, Issues, and Challenges

The College celebrated its 21st year of operation effective June 30, 2018. 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	6,100	1820	0.0% ** Estimated

Although headcount and Full Time Enrollment (FTE) figures for fiscal year 2018-19 are estimated at this time, the projected ending FTE for fiscal year 2018-19 is anticipated to be approximately 1820 FTE, with no anticipated increase or decrease. One FTE is equivalent to 510 contact hours.

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:

<u>Fiscal Year</u> 1997-98	<u>Rate</u> 8.20%	OPSRP Rate
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	27.60	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.

<u>Acknowledgments</u>

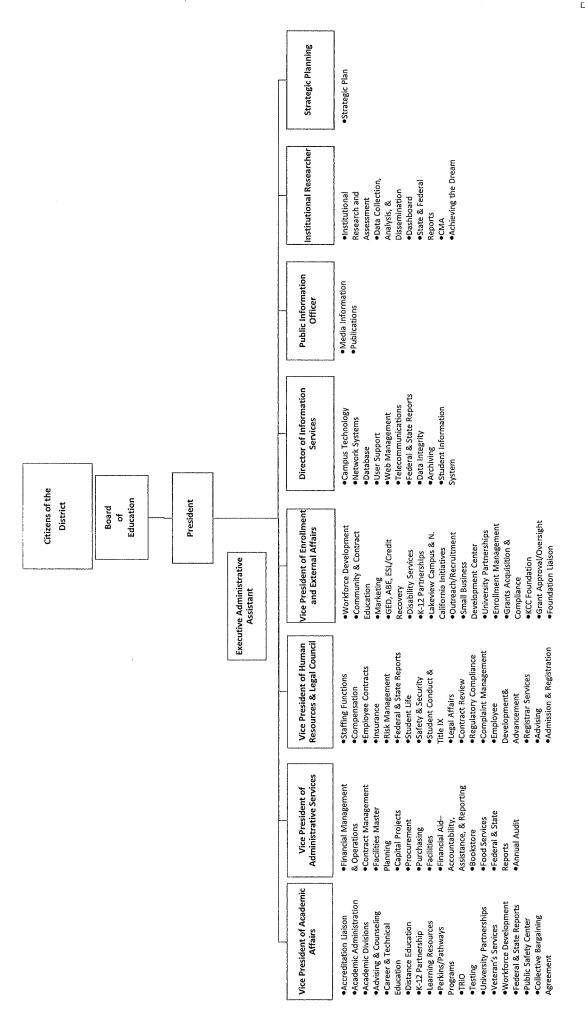
I thank the College's faculty and staff for their many hours of work in preparing their budgets and participating so strongly in our KCC budget development process.

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 Director of Business Services Charles Bland, Controller Jack Nowak and Administrative Assistant Leann Meeds, for their unwavering 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,

Joanna Lyons-Antley, J.D., SHRM-CP Budget Officer April 23, 2019



General Fund Financial Forecast

Assumes 4 annual payments for State Aid

	2017-18	2018-19	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
	Audit	Budget	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated
Reimbursable FTE	1,819	1,890	1,803	1,803	1,827	1,851	1.876	1.900
Total FTE	1,874	2,044	1,857	1,857	1,882	1,907	1,932	1,957
Credit Hours Produced	48,498	52,649	45,805	45,805	46.422	47.038	47.655	48.271
Tuition Rate	Differentiated							
Current Resources:								
Tuition - Credit	4,204,334	4,471,111	4,198,111	4.346.041	4,404,539	4.463.038	4 521 536	4 580 035
Tuition - Non-credit	271,818	216,000	197,250	220,000	242,000	266,200	292,820	322 102
State Aid *	7,453,151	7,994,480	8,141,423	8,630,342	8.630,342	8.630.342	8.630.342	8 630 342
Fees	630,770	723,403	682,153	754,844	765,004	775,165	785.325	795 485
Property Taxes	2,265,893	2,233,109	2,263,109	2,300,102	2,357,605	2.416,545	2.476,958	2.538.882
interest income	87,683	87,605	92,605	88,050	89,811	91,607	93,439	95,308
Total Current Resources	14,913,649	15.725.708	15.574.651	16.339.379	16.489.301	16 642 896	16 800 424	16 962 154
Non-Reoccuring Resources:						000141-000	131,000,01	10,006,104
Misc Revenue+Transfers In	513,569	564,041	465,098	1,165,385	1,181,071	1,196,758	1,212,444	1,228,130
TOTAL RESOURCES	15,427,218	16,289,749	16,039,749	17,504,764	17,670,373	17,839,654	18,012,865	18,190,285

General Fund Financial Forecast

Assumes 4 annual payments for State Aid

	2017-18 Audit	2018-19 Budget	2018-19 Estimated	2019-20 Estimated	2020-21 Estimated	2021-22 Estimated	2022-23 Estimated	2023-24 Estimated
2.885.425	25	3.174.405	3 166 405	3 733 203	3 038 830	A 155 140	100 606 1	1001
1,487,088		1,487,626	1,514,626	1,354,826	1.400.523	1,447,507	1,495,809	4,024,784
108,189		90,757	122,257	94,156	106,161	119,696	134.958	152.165
577,188		645,000	350,074	408,141	428,548	449,975	472,474	496,098
1,644,331		1,934,233	2,185,659	2,538,006	2,614,146	2,692,571	2,773,348	2,856,548
264,611		285,461	252,461	282,062	290,524	299,240	308,217	317,463
1,952,766		2,181,088	2,184,088	2,406,015	2,478,195	2,552,541	2,629,118	2,707,991
4,022,536		4,306,694	4,157,694	4,500,960	4,635,989	4,775,068	4,918,321	5,065,870
200,020		207,510,1	907,006	1,100,070	1,133,080	1,167,073	1,202,085	1,238,147
306,283		308,932	308,932	307,433	308,720	304.583	305,233	306.032
413,718		411,067	411,067	412,568	411,580	415,418	414,767	413,967
14,588,498		15,844,529	15,619,529	17,137,448	17,745,996	18,378,821	19,038,010	19,724,531
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20,000		25,000	25,000	25,000	25,000	25,000	25,000	25,000
10,000		10,000	10,000	0	0	0	0	0
85,710		102,100	102,100	108,350	108,350	108,350	108,350	108,350
34,300		34,000	34,000	34,000	34,000	34,000	34,000	34,000
9,029		-	10,000	35,146	36,200	36,200	36,200	36,200
> C		-		33,138	34,132	34,132	34,132	34,132
64 202		00000	000	13,384	13,992	13,992	13,992	13,992
0		50,000	50,000	50,000	000,52	000,62 0	23,000	23,000
0		0	0	0	0	0	0	0
230,241		283,600	293,600	328,218	274,674	274,674	274,674	274,674
14,818,740		16,128,129	15,913,129	17,465,666	18,020,670	18,653,495	19,312,684	19,999,205
838,720		445,220	420,220	367,316	-75,624	-539,167	-1,025,145	-1,534,246
608,478		161,620	126,620	39,098	-350,298	-813,841	-1,299,819	-1,808,920
4,618,025		4,256,764	4,383,385	4,422,483	4,072,185	3,258,345	1,958,525	149,605
40,599 114		44,187 96	43,598 101	47,851 92	49,372 82	51,105 64	52,911 37	54,792 3

LEGAL INFORMATION

KLAMATH PUB LLC-HN & LCE HERALDANDNEWS/LAKE CO EXAMINER **%ISJ PAYMENT PROCESSING CENTER**

PO BOX 1570 POCATELLO ID 83204 (541)885-4410Fax (541)883-4007

ORDER CONFIRMATION

Salesperson: Dawn Megles Printed at 04/02/19 08:52 by dme10

Acct #: 250376 Ad #: 1885261 Status: New WHOLD

KLAMATH COMM COLLEGE - T-CLASS ADS

7390 S 6TH ST

KLAMATH FALLS OR 97603

Start: 04/07/2019 Stop: 05/01/2019
Times Ord: 2 Times Run: *** Times Run: *** Times Ord: 2

Ad Descrpt: NOTICE OF BUDGET COMMITTE

STDH 2.00 X 2.27 Words: 158

Total STDH 5.00

Class: 0016 ANNOUNCEMENTS

Rate: CD

Cost: 162.60

Contact: NICOLE MIDDLETON Phone: (541)880-2234

Fax#: (541)880-2300 Email: nowak@klamathcc.edu

Agency:

Given by: *

P.O. #:

Created: dme10 04/02/19 08:45

Last Changed: dme10 04/02/19 08:52

PUB ZONE EDT TP RUN DATES 10HN A 97 S 04/07 05/01 97 S 04/07 05/01 HNWN A

AUTHORIZATION

Under this agreement rates are subject to change with 30 days notice. In the event of a cancellation before schedule completion, I understand that the rate charged will be based upon the rate for the number of insertions used.

Name (print or type)

NOTICE OF BUDGET COMMITTEE MEETING

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, 2019 to June 30, 2020, will be held at Klamath Community College, 7390 South Sixth Street, Klamath Falls, OR 97603, in Building 9, room 9240. The meeting will take place on Tuesday, May 7, at 6:00 pm. The purpose of the meeting is to receive the budget message and to receive comment from the public on the budget. This is a public meeting where deliberation of the Budget Committee will take place. Any person may appear at the meeting and discuss the proposed programs with the Budget Committee.

with the Budget Committee.

A copy of the budget document may be inspected or obtained on or after May 1, 2019 at 7390 South Sixth Street, Klamath Falls, OR 97603, Building 9, between the hours of 8:00 am and 5:00 pm.

KLAMATH PUB LLC-HN & LCE HERALDANDNEWS/LAKE CO EXAMINER %ISJ PAYMENT PROCESSING CENTER PO BOX 1570

POCATELLO ID 83204 (541)885-4410Fax (541)883-4007

ORDER CONFIRMATION

Salesperson: Dawn Megles Dawn Megles Printed at 06/26/19 08:57 by dme10

Ad #: 1902812 Status: Expired Acct #: 250376

KLAMATH COMM COLLEGE - T-CLASS ADS

7390 S 6TH ST

KLAMATH FALLS OR 97603

Start: 05/21/2019 Stop: 05/21/2019 Times Ord: 1 Times Run: 1

STDH 2.00 X 2.80 Words: 147

Total STDH 6.00

Class: 0016 ANNOUNCEMENTS

Cost: 108.68 Rate: CD

Ad Descrpt: MAY BOARD MEETING TH Given by: * P.O. #:

Contact: NICOLE MIDDLETON
Phone: (541)880-2234
Fax#: (541)880-2300
Email: nowak@klamathcc.edu
Agency: Created: dme10 05/20/19 14:06 Last Changed: dme10 05/20/19 14:27

COMMENTS:

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AUTHORIZATION

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Leann Meeds

Name (print or type)

Ad #: 1902812 Status: Expired Acct #: 250376

MAY BOARD MEETING

The Klamath Community College Board of Education will hold its regular Board meeting at 6:00 PM on TUESDAY, MAY 28, 2019. The Board reserves the right to hold an Executive Session pursuant to ORS 192:650(2.h)(2.i). The meeting will be held in the Founders Hall Boardroom, Room 9224 at Klamath Community College, 7390 South 6th Street in Klamath Falls, Oregon.

Board meeting agendas are available by contacting Shannon Childs at (541)882-3521. A sign-up sheet for those who wish to offer comments or testimony on any item during the meeting will be available the night of the 28th.

KCC Board of Education meetings are held in accordance with Oregon Open Meetings Laws and with accessibility requirements. If a person with a disability needs assistance to attend or participate in a meeting, please notify Shannon Childs at (541)882-3521.

Klamath Community College is an equal opportunity educator and employer.

KLAMATH PUB LLC-HN & LCE RLAMATH PUB LLC-HN & LCE HERALDANDNEWS/LAKE CO EXAMINER %ISJ PAYMENT PROCESSING CENTER PO BOX 1570 POCATELLO ID 83204 (541)885-4410 Fax (541)883-4007

ORDER CONFIRMATION

NOTICE OF BUDGET HEARING

FORM CC-1

I OINW CC-1		LOI DODOLI TILARRINO		
A public meeting of the Klamath Comm Boardroom, Klamath Falls, Oregon. Th Community College Budget Committee Klamath Falls, Oregon between the in accounting that is the same as the base	ne purpose of this meeting is e. A summary of the budget ours of 9:00a.m. and 5:00p.m	to discuss the budget for the fisca is presented below. A copy of the . This Budget is for an annual buo	l year beginning July 1, 2019 as budget may be inspected or obta	approved by the Klamath ined at 7390 S. 6th Street,
Contact: Joanna Lyons-Antley		Telephone: 541-880-2351	Email: joanna@klámathcc.edu	
		CIAL CUMMADY DECOUDES	,	
TOTAL OF ALL		ICIAL SUMMARY - RESOURCES	Adopted Budget	Approved Budget
TOTAL OF ALL	FUNDS	Actual Amount Last Year 2017-18	This Year 2018-19	Next Year 2019-20
Beginning Fund Balance		\$6,033,003	\$6,397,822	\$6,522,297
Current Year Property Taxes, other that	an Local Option Taxes	\$2,265,892	\$2,233,109	\$2,300,102
Current Year Local Option Property Ta		\$0	\$0	\$0
Tuition and Fees		\$5,723,006	\$6,990,841	\$7,289,761
Other Revenue from Local Sources		\$1,009,464	\$1,500,319	\$5,314,290
Revenue from State Sources		\$16,179,347	\$9,335,300	\$10,953,564
Revenue from Federal Sources		\$8,405,252	\$22,773,155 \$1,179,029	\$23,560,534 \$1,600,067
Interfund Transfers		\$1,943,700 \$702,945	\$776,367	\$820,048
All Other Budget Resources Total Resources		\$42,262,609	\$51,185,942	\$58,360,663
Total Resources		ψ+L,L0L,000	40.11.0010.12.1	
	FINANCIAL SUMMARY	- REQUIREMENTS BY OBJECT	CLASSIFICATION	
Personnel Services	, INAMOIAL COMMAN)	\$12,068,278	\$14,861,353	\$16,578,091
Materials & Services		\$12,280,987	\$29,159,778	\$31,348,793
Capital Outlay		\$7,443,703	\$724,801	\$3,415,330
Debt Service		\$720,000	\$719,999	\$720,001
Interfund Transfers		\$1,943,700	\$1,179,029 \$1,000,000	\$1,600,067 \$1,060,955
Operating Contingency All Other Expenditures		\$0 \$0	\$1,000,000	\$1,000,333
Unappropriated Ending Fund Balance	& Reserves	\$7,805,941	\$3,540,982	\$3,637,426
Total Requirements		\$42,262,609	\$51,185,942	\$58,360,663
	· · · · · · · · · · · · · · · · · · ·			
. FINANCIAL SU	JMMARY - REQUIREMENTS	AND FULL TIME EQUIVALENT	EMPLOYEES (FTE) BY FUNC	TION
		\$6,566,562	\$10,325,598	\$11,079,363
FTE		\$1,621,918	96.0 \$1,861,325	98,0 \$2,369,076
Instructional Support		\$1,021,916	26.0	28,5
FTE Student Services other than Student L	oans and Financial Aid	\$2,212,476	\$2,600,965	\$2,998,967
FTE		30,6	36.0	39.6
Student Loans and Financial Aid	***************************************	\$7,633,388	\$23,414,800	\$23,334,291 5.5
FTE		1.5	4.5 \$0	\$0
Community Services FTE		0.0	0.0	0.0
Support Serv. other than Facilities Acc	uisition and Construction	\$4,698,013	\$6,106,944	\$5,247,632
FTE		24.6	32.0	31,1
Facilities Acquisition and Construction		\$9,060,612	\$436,300	\$6,312,884 0.5
FTE		\$1,943,700	2.0 \$1,179,029	\$1,600,067
Interfund Transfers Debt Service		\$720,000	\$719,999	\$720,001
Operating Contingency		\$0	\$1,000,000	\$1,060,955
Unappropriated Ending Fund Balance	and Reserves	\$7,805,941	\$3,540,982	\$3,637,426
Total Requirements		\$42,262,609	\$51,185,942	\$58,360,663
				203.2
Total FTE		181.9	196.5	200,2
	OTATEMENT OF OUTS			200,1
	by approximately 15% when	ES IN ACTIVITIES and SOURCE compared to the 2018-19 budget	S OF FINANCING *	
Total FTE The 2019-20 overall budget increased	by approximately 15% when	SES IN ACTIVITIES and SOURCI compared to the 2018-19 budget es. PROPERTY TAX LEVIES	ES OF FINANCING * primarily due to additional large s	grants, the anticipation of a
Total FTE The 2019-20 overall budget increased new major construction project, and in	by approximately 15% when creases in retirement expens	SES IN ACTIVITIES and SOURCI compared to the 2018-19 budget es. PROPERTY TAX LEVIES Rate or Amount Imposed	S OF FINANCING * primarily due to additional large (grants, the anticipation of a
Total FTE The 2019-20 overall budget increased new major construction project, and in Permanent Rate Levy (Rate Limit 0	by approximately 15% when	SES IN ACTIVITIES and SOURCI compared to the 2018-19 budget es. PROPERTY TAX LEVIES	ES OF FINANCING * primarily due to additional large s	grants, the anticipation of a
Total FTE The 2019-20 overall budget increased new major construction project, and in Permanent Rate Levy (Rate Limit (Local Option Levy)	by approximately 15% when creases in retirement expens	SES IN ACTIVITIES and SOURCI compared to the 2018-19 budget es. PROPERTY TAX LEVIES Rate or Amount Imposed	S OF FINANCING * primarily due to additional large (grants, the anticipation of a
Total FTE The 2019-20 overall budget increased new major construction project, and in Permanent Rate Levy (Rate Limit 0	by approximately 15% when creases in retirement expens	PROPERTY TAX LEVIES Rate or Amount Imposed 0.4117	S OF FINANCING * primarily due to additional large (grants, the anticipation of a
Total FTE The 2019-20 overall budget increased new major construction project, and in Permanent Rate Levy (Rate Limit (Local Option Levy Levy For General Obligation Bonds	by approximately 15% when creases in retirement expens 3.4117 per \$1,000)	PROPERTY TAX LEVIES Rate or Amount Imposed 0,4117	S OF FINANCING * primarily due to additional large s Rate or Amount Imposed 0.4117	grants, the anticipation of a Rate or Amount Approved 0.4117
Total FTE The 2019-20 overall budget increased new major construction project, and in Permanent Rate Levy (Rate Limit (Local Option Levy)	by approximately 15% when creases in retirement expens 0.4117 per \$1,000) STA	PROPERTY TAX LEVIES Rate or Amount Imposed 0.4117 ATEMENT OF INDEBTEDNESS PESS IN ACTIVITIES and SOURCI	S OF FINANCING * primarily due to additional large g Rate or Amount Imposed 0.4117 Estimated Debt Authoriz	grants, the anticipation of a Rate or Amount Approved 0.4117
Total FTE The 2019-20 overall budget increased new major construction project, and in Permanent Rate Levy (Rate Limit (Local Option Levy Levy For General Obligation Bonds LONG TERM DEBT	by approximately 15% when creases in retirement expens 0.4117 per \$1,000) STA	PROPERTY TAX LEVIES Rate or Amount Imposed 0,4117	S OF FINANCING * primarily due to additional large s Rate or Amount Imposed 0.4117	grants, the anticipation of a Rate or Amount Approved 0.4117
Total FTE The 2019-20 overall budget increased new major construction project, and in Permanent Rate Levy (Rate Limit of Local Option Levy Levy For General Obligation Bonds LONG TERM DEBT General Obligation Bonds	by approximately 15% when creases in retirement expens 0.4117 per \$1,000) STA	PROPERTY TAX LEVIES Rate or Amount Imposed 0.4117 ATEMENT OF INDEBTEDNESS PESS IN ACTIVITIES and SOURCI	S OF FINANCING * primarily due to additional large g Rate or Amount Imposed 0.4117 Estimated Debt Authoriz	grants, the anticipation of a Rate or Amount Approved 0.4117
Total FTE The 2019-20 overall budget increased new major construction project, and in Permanent Rate Levy (Rate Limit (Local Option Levy Levy For General Obligation Bonds LONG TERM DEBT General Obligation Bonds Other Bonds	by approximately 15% when creases in retirement expens 0.4117 per \$1,000) ST/ Estimated [Jul	PROPERTY TAX LEVIES Rate or Amount Imposed 0,4117 ATEMENT OF INDEBTEDNESS Debt Outstanding 71, 2019	S OF FINANCING * primarily due to additional large g Rate or Amount Imposed 0.4117 Estimated Debt Authoriz	grants, the anticipation of a Rate or Amount Approved 0.4117
Total FTE The 2019-20 overall budget increased new major construction project, and in Permanent Rate Levy (Rate Limit of Local Option Levy Levy For General Obligation Bonds LONG TERM DEBT General Obligation Bonds	by approximately 15% when creases in retirement expens 0.4117 per \$1,000) STA Estimated [Jul \$6	PROPERTY TAX LEVIES Rate or Amount Imposed 0.4117 ATEMENT OF INDEBTEDNESS PESS IN ACTIVITIES and SOURCI	S OF FINANCING * primarily due to additional large g Rate or Amount Imposed 0.4117 Estimated Debt Authoriz	grants, the anticipation of a Rate or Amount Approved 0.4117

RESOLUTION No. 182-18-19

KLAMATH COMMUNITY COLLEGE DISTRICT RESOLUTIONS ADOPTING THE FISCAL YEAR 2019-20 BUDGET, MAKING APPROPRIATIONS, AND IMPOSING AND CATEGORIZING TAXES

RESOLUTION ADOPTING THE FISCAL YEAR 2019-20 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 2019-20 in the total amount of \$54,723,237.

This budget is now on file 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, 2019, for the following purposes:

General Fund #001		
Personnel Services		13,111,341
Materials & Services		3,147,073
Capital Outlay		159,033
Transfers Out		1,048,219
General Operating Contingency		1,060,955
Total General Fund Appropriation	*	18,526,621
Unappropriated Amounts		3,361,528
Fund Total	\$	21,888,149
SPECIAL REVENUE FUNDS		
Financial Aid Fund #050		
Personnel Services		45,000
Materials & Services		23,044,000
Transfers Out		20,000
Fund Total	\$	23,109,000
Technology Fund #060		
Personnel Services		65,220
Materials & Services		42,313
Capital Outlay		325,843
Fund Total	\$	433,376
Student Course Fees Fund #	065	
Personnel Services	000	5,571
Materials & Services		1,688,482
Transfers Out		122,000
Fund Total	\$	1,816,053
Special Projects Budget Authority F	Sund #070	
Personnel Services	unu #070	200 270
Materials & Services		208,270 71,730
Capital Outlay		20,000
Transfers Out		10,000
Fund Total	\$	310,000
	~	210,000

	Pathways Fund #080		
Personnel Services			48,037
Materials & Services			4,663
Transfers Out			2,635
Fund Total		\$	55,335
	DNS SNAP 50/50 Fund #08	31	
Personnel Services			74,027
Materials & Services		•	30,000
Transfers Out			31,208
Fund Total		\$	135,235
	TRIO Grant Fund #085		
Personnel Services			258,800
Materials & Services			10,250
Transfers Out			20,339
Fund Total		\$	289,389
Sma	all Business Development Cen	ter #095	
Personnel Services			299,111
Materials & Services Fund Total			98,834
Fund Total		\$	397,945
	WIOA Grant #099		
Personnel Services			461,257
Materials & Services			156,600
Capital Outlay			3,750
Transfers Out			56,450
Fund Total		\$	678,057
	TRIO Upward Bound Grant #	101	•
Personnel Services			205,596
Materials & Services			70,603
Transfers Out			21,136
Fund Total		\$	297,335
	STEPS Grant #102		
Personnel Services			40,343
Materials & Services			19,657
Transfers Out			30,000
Fund Total		\$	90,000
	Veteran Resource Grant #10	03	
Personnel Services			21,840
Materials & Services			39,820
Fund Total		\$	61,660
	GED Wraparound Grant #10	04	
Personnel Services	,		91,370
Materials & Services			19,557
Transfers Out			9,734

120,661

Fund Total

`		
Wellness Fund #:	105	
Personnel Services		7,880
Materials & Services		9,522
Fund Total	\$	17,402
High School Equivalency Prog	ram (HEP) #106	
Personnel Services	, ,	321,389
Materials & Services		65,183
Transfers Out	•	29,846
Fund Total	\$	416,418
ENTERPRISE FUN	IDS	
Bookstore Fund #	200	•
Personnel Services		95,665
Materials & Services		434,590
Total Appropriation		530,255
Unappropriated Amounts		116,658
Fund Total	\$	646,913
Food Service Fund	#250	
Personnel Services		29,400
Materials & Services Fund Total		15,420
ruliu lotai	\$	44,820
RESERVE FUND	os	
Reserve for Program Devel	opment #300	
Materials & Services		3,014
Fund Total	\$	3,014
Reserve for Rainy Da	y #301	
Unappropriated Amounts	- 	159,240
Fund Total	\$	159,240
Reserve for Equipment	nt #302	
Materials & Services		4,338
Capital Outlay Fund Total		10,000
runu Total	\$	14,338
Reserve for Furniture	e #303	
Materials & Services		26,350
Capital Outlay Fund Total	\$	10,000 36,350
Tana Total	7	30,330
Reserve for Technolog	gy #304	
Materials & Services		10,000
Capital Outlay Fund Total	\$	12,530
ruliu lotai	Þ	22,530
Reserve for Building	g #305	
Materials & Services	-	1,586
Fund Total	\$	1,586
Reserve for Staff Development - Ins	structional Fund #	‡ 306
Materials & Services		37,400
Fund Total	\$	37,400

Reserve for Snow Removal Fund #307

\$

7,406

7,406

Materials & Services

Fund Total

Racania	for	Ruilding	Maintenance	Eund	#200

Debt Service Transfers Out Contingencies Total Appropriations All Funds Unappropriated Amounts	1,600,067 1,060,955 54,723,237 3,637,426							
Transfers Out Contingencies	1,600,067 1,060,955							
Transfers Out	1,600,067							
Dalat Camitaa	720,001							
Capital Outlay	3,415,330							
Materials & Supplies	31,348,791							
Personnel Services	16,578,093							
TOTAL APPROPRIATIONS ALL FU								
/								
Fund Total	\$ 5,080,000							
Capital Outlay	2,839,174							
Materials & Services	2,200,000							
Personnel Services	40,826							
Apprenticeship, I	ndustrial Trade Center - #503							
Fund Total	\$ 25,790							
Capital Outlay	15,000							
Materials & Services	10,790							
Capital Projects Phase 2 -	Work Skills Tech. Center Fund #501							
	ψ 30,000							
Fund Total	\$ 60,000							
Capital Materials & Services	Projects Fund #500 60,000							
Capital Projects Fund #500								
Fund Total	\$ 720,001 \$ 720,001							
Debt S	ervice Fund #400							
DEB	SERVICE FUND							
Fund Total	\$ 1,345,650							
Transfers Out	198,500							
Personnel Services	PERS Liability Fund #310 1,147,150							
Posanio for I	DEDS Linkility Frank #210							
Fund Total	\$ 39,610							
Capital Outlay	20,000							
Materials & Services	19,610							

Dave Jensen, Chairperson

Dr. Roberto Gutieriez, President

6-25-19

Cl 24

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 2018-19 upon the assessed value of all taxable property within the district as follows:

General Fund

Education

\$0.4117/\$1,000

The above resolution statements were approved and declared adopted on this 22th day of May 2018.

Dave Jensen, Chairperson

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 Klamath County

 File no later that 	an JULY 15.					Check here if this is		
 Be sure to read 	instructions in the Loca	l Budget Law	and Notice of Property Tax	Forms and Instr	uction booklet.	an amended form.		
The Klamath Con	nmunity College Distric	ct has the re	esponsibility and authority to	place the follow	ing property tax,	fee, charge or assessment		
on the tax roll of	Klamath County Name		County. The property tax, fe	ee, charge or as	sessment is cate	gorized as stated by this form.		
7390	South Sixth Street		Klamath Falls	Oregon	97603	July 15, 2019		
Mailing Addre	ss of District		City	State	Zip	Date Submitted		
Joanna Lyd	ons-Antley	Interim V.F	. of Admin. Services	541-88	32-3521	joanna@klamathcc.edu		
Contact I	Person	Title	3	Daytime	Telephone	Contact Person E-mail		
	PROPERTY TAX LEV		were changed by the gov	erning body ar	Subject to	as required in ORS 294.456.		
		~		Ec	lucation Limits			
Rate -or- Dollar Amount								
1. Rate per \$1,00	00 or dollar amount le	vied (within p	permanent rate limit)	1	0.4117			
						Measure 5 Limits		
						Amount of Levy		
			oved by voters prior to Oc					
			oved by voters after Octob					
4c. I otal levy for t	onded indebtedness	not subject t	o Measure 5 of Measure	ou (total of 4a	+ 4b)	4c. \$0		
DADTIL DATELL	MIT CERTIFICATION	<u> </u>						
			000			5 0.4117		
			oter approval for your per					
			d/consolidated district .			7		
,,, p		,						
PART III: SCHED	ULE OF LOCAL OPT	ION TAXES	- Enter all local option to	exes on this so	hedule. If there	are more than three taxes,		
			attach a sheet showing th			,		
	Purpose		Date voters approved	First tax year	Final tax year	Total tax amount -or- rate		
(operating	, capital project, or mixe	ed)	local option ballot measure	levied	to be levied	authorized per year by voters		
	····							
			h-ford of the observer					
150-504-075-6 (Rev. 1-13	(see the	e back for wo	orksheet for lines 4a, 4b, a	nd 4c)				

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

SUMMARY

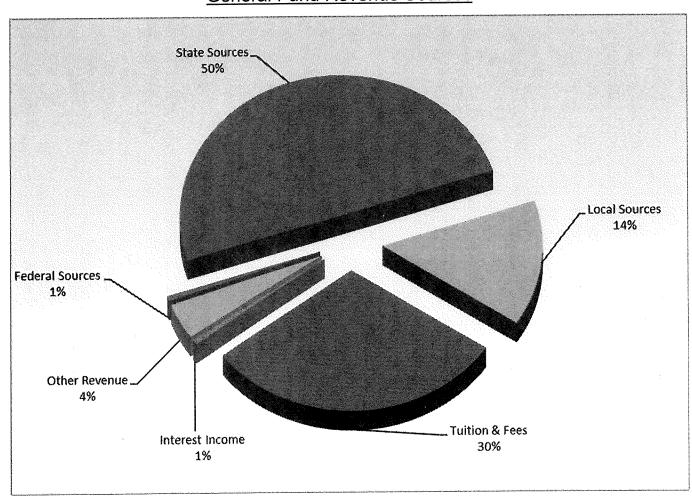
KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2019-20

001 - GENERAL FUND

Actual 2016-17	Actual 2017-18	Budget 2018-19	Account Description	Proposed Amount	Approved Amount	Adopted Amount
140,274	101.037	101,037	Federal Sources	101,037	101,037	101,037
6,728,260	7,466,658	8,044,480	State Sources	8,730,342	8,730,342	8,730,342
2,139,216	2,442,248	2,420,428	Local Sources	2,539,602	2,539,602	2,539,602
4,313,457	5,106,921	5,410,514	Tuition & Fees	5,320,885	5,366,885	5,366,885
64,397	87,683	87,605	Interest Income	88,050	88,050	88,050
42,129	69,199	50,255	Other Revenue	173,000	127,000	127,000
535,772	153,472	175,430	Transfers In	551,848	551,848	551,848
5,422,302	4,009,545	4,095,144	Carry Forward	4,383,385	4,383,385	4,383,385
19,385,808	19,436,763	20,384,893	Total Resources	21,888,149	21,888,149	21,888,149

General Fund Revenue Sources



KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2019-2020

General Fund - EXPENDITURES BY ACTIVITY

(Includes Inactives)

Actual	Actual	Budget		, D. Caller	Proposed Amount	Approved Amount	Adopted Amount
2016-17	2017-18	2018-19	Number	Account Description	Amount	TRAILOUALV	
474776	503,698	527,090	1101	Communication	539,145	539,145	539,145
474,776	125,830	256,212	1102	Education	220,220	220,220	220,220
206,270	41,231	45,376	1103	Health & Physical Ed.	44,794	44,794	44,794
43,621	497,683	562,027	1104	Science	552,947	552,947	552,947
575,129	339,116	346,403	1105	Mathematics	387,393	387,393	387,393
254,492	101,428	94,850	1151	Arts & Letters	95,889	95,889	95,889
125,866	301,862	294,238	1152	Social Sciences	312,858	312,858	312,858
259,366 114,171	123,872	128,660	1153	Agricultural Science	131,616	131,616	131,616
•	169,656	170,454	1202	Developmental Ed Mathematics	176,827	176,827	176,827
166,033 117,476	147,046	143,504	, 1203	Developmental Ed Language Arts	155,605	155,605	155,605
704,649	579,001	645,000	1205	GED / ESL	851,895	851,895	851,895
157,547	148,225	150,136	1301	Business Mgmt.	155,412	155,412	155,412
293,155	293,473	297,116	1302	Emergency Response Op.	352,815	352,815	352,815
293,133	70,215	86,519	1303	Advanced Mfg. Eng.	79,865	79,865	79,865
412,656	421,199	416,465	1304	Nursing	540,465	540,465	540,465
149,535	27,282	124,524	1305	Automotive	100,962	100,962	100,962
49,414	58,710	51,131	1306	Apprenticeship Related Training	44,749	44,749	44,749
152,908	148,983	189,885	1308	Culinary Arts	193,379	193,379	193,379
85,965	76,272	90,955	1309	Gen. Ed. Computer Skills	134,432	134,432	134,432
89,182	98,290	141,611	1317	Aviation	145,876	145,876	145,876
76,536	109,782	109,302	1351	Health Infomatics	112,692	112,692	112,692
179,095	209,876	164,854	1352	Diesel	144,273	144,273	144,273
58,846	49,021	61,675	1353	CDL	56,264	56,264	56,264
112,015	123,270	125,660	1354	Welding	122,086	122,086	122,086
96,650	105,372	118,762	1355	Accounting	131,459	131,459	131,459
89,527	115,176	67,804	1356	Digital Media and Design	69,013	69,013	69,013
114,058	112,556	124,884	1357	Business Technology	130,727	130,727	130,727
96,944	115,742	143,499	1358	Computer Engineering Tech.	228,280		228,280
187,860	275,116	261,721	1401	Community Ed Reimb.	305,368		305,368
22,177	57,139	83,812		Contract Ed - Reimb.	125,740		125,740
24,849	40,545	30,685		Community Ed -Non- Reimb.	31,583	31,583	31,583
5,490,767	5,586,666	6,054,812		Total Instruction	6,674,627	6,674,627	6,674,627

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2019-2020

General Fund - EXPENDITURES BY ACTIVITY

(Includes Inactives)

				(Includes macrives)	Proposed	Approved	Adopted
Actual	Actual	Budget	Manhon	Account Description	Amount	Amount	Amount
<u>2016-17</u>	2017-18	2018-19	Number	Account Description			
				g. ccplawrent Instructional	15,306	15,306	15,306
14,642	9,281	12,501	2001	Staff Development - Instructional	470,455	470,455	470,455
350,522	371,408	405,110	2002	Learning Resources Center	602,420	602,420	602,420
700,928	734,189	580,589	2003	Academic Administration	375,946	375,946	375,946
258,028	209,456	455,830	2004	Teaching & Learning Center	111,612	111,612	111,612
47,135	55,833	108,640	2007	Testing Center	122,892	122,892	122,892
0	0	0	2010	CTE Administration	37,136	37,136	37,136
0	0	0	2011	GENERAL EDUCATION	1,735,768	1,735,768	1,735,768
1,371,255	1,380,167	1,562,670		Total Academic Support	1,700,700	, ,	
•					385,516	385,516	385,516
139,763	180,974	376,957	3001	Management of Student Services	329,757	329,757	329,757
153,117	262,116	309,496	3002	Advising	20,505	20,505	20,505
6,943	1,293	20,520	3003	Disabled Student Services	121,715	121,715	121,715
98,194	98,536	117,071	3004	Outreach	173,898	173,898	173,898
461,629	397,882	291,397	3005	External Programs	180,583	180,583	180,583
64,862	65,530	95,206	3006	Registrar	186,724	•	186,724
150,119	154,006	173,179	3007	Veterans Affairs	133,488		133,488
111,817	124,416	128,430	3008	Title IX	10,000		10,000
13,851	6,513	0	3010	Student Assessment	10,000		104,085
0	9,769	33,554	3020	Student Engagement & Leadership	83,719	· · · · · · · · · · · · · · · · · · ·	83,719
69,868	94,820	50,238	3021	Student Activities / Programs	325,415		268,037
231,430	263,336	259,239	3050	Marketing	2,055,406		1,998,028
1,501,593	1,659,190	1,855,288		Total Student Services	2,055,400	1,550,020	1,000,000
1,001,01	,				222 505	220.507	339,507
277,650	273,281	304,050	4001	Financial Aid - General Fund	339,507		11,102
14,976	20,294	21,750	4010	Student Stipends	11,102		350,609
292,626	293,575	325,800		Total Financial Aid	350,609	350,609	330,002
292,020		ŕ					604.000
450 550	554,630	598,527	5001	Business Office	604,232		
472,750	•	145,349		Administrative Services	237,332		237,332
218,852	259,916 0	1 (3,3 (3		Staff Development - Non-		0 0	
484 312,305	293,469	358,917		Human Resources	301,89		
	94,479	83,078		Lake County - Out of District	110,69		
92,468 341,931	553,256	640,000		District	683,00		
•	1,046,674	1,120,098		Information Services	1,125,45		
842,043 69,751	159,279	225,026		Grant Management	227,87		
105,981	140,636	202,01		Institutional Research / Assessment	206,72		
111,129	117,666	119,570		Communications	106,67		
140,258	143,529	94,82		Security	125,09	7 125,097	123,09
140,236	1 10,000						

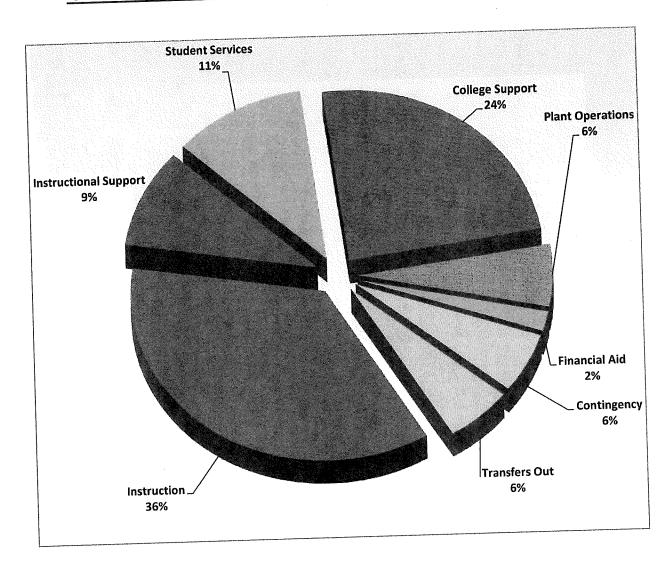
Fiscal Year 2019-2020

General Fund - EXPENDITURES BY ACTIVITY

(Includes Inactives)

		Dan danst			Proposed	Approved	Adopted
Actual	Actual	Budget 2018-19	Number	Account Description	Amount	Amount	Amount
<u>2016-17</u>	2017-18		5050	President's Office	561,239	561,239	561,239
454,602	487,063	478,966		Governing Board	85,500	85,500	85,500
76,506	74,817	85,500	5051	Foundation Support	62,161	62,161	62,161
46,265	50,005	97,191	5052	Public Information	82,092	82,092	82,092
50,674	67,183	76,628	5053		4,519,960	4,577,338	4,577,338
3,335,998	4,042,603	4,325,694		Total Institutional Support	4,515,500	1,0 / / ,= = =	.,
				710	1,100,078	1,100,078	1,100,078
786,114	926,363	1,019,266	6001	Plant Operations	1,100,078	1,100,078	1,100,078
786,114	926,363	1,019,266		Total Operations & Maintenance	1,100,070	1,100,070	-, ,
				_	1,029,219	1,029,219	1,029,219
2,597,907	930,175	984,599	9001	Transfers	1,029,219	1,029,219	1,029,219
2,597,907	930,175	984,599		Total Transfers Out	1,029,219	1,027,217	1,02>,2
				~	1,060,955	1,060,955	1,060,955
0	0	1,000,000	9701	Contingency	1,060,955	, ,	1,060,955
0	0	1,000,000		Total Contingency	1,000,933	1,000,755	1,000,5
				7 17 1	0	0	0
4,009,545	4,618,025	0	00198	Fund Balance	0		0
4,009,545	4,618,025	0		Total Fund Balance	V	v	
			20100	II	3,361,528	3,361,528	3,361,528
0	0	3,256,764		Unappropriated Balance	3,361,528	· ·	3,361,528
0	0	3,256,764		Total Unappropriated Balance	3,301,320	0,0 02,0	, ,
19,385,806	19,436,763	20,384,893		Total Expenditures, Fund and Unappropriated Fund Balances	21,888,149	21,888,149	21,888,149

GENERAL FUND - EXPENDITURES BY ACTIVITY



Actual	Actual	Budget		Catagory	Proposed Amount	Approved Amount	Adopted Amount
2016-17	2017-18	2018-19		Category	Imount		
150 615	506 770	522,840	1101	rsonal Services Communication	539,145	539,145	539,145
470,647	506,779	•	1101	Education	220,220	220,220	220,220
141,534	90,141	194,212	1102	Health & Physical Ed.	44,794	44,794	44,794
42,043	40,781	43,726	1103	Science	552,947	552,947	552,947
527,535	481,326	517,977	1104	Mathematics	387,393	387,393	387,393
252,718	337,707	343,727	1103	Arts & Letters	95,889	95,889	95,889
125,866	101,132	93,600		Social Sciences	312,858	312,858	312,858
259,041	300,149	291,138	1152	Agricultural Science	131,616	131,616	131,616
104,619	119,159	122,435	1153	Developmental Ed	176,827	176,827	176,827
165,387	168,745	168,978	1202	Mathematics	1,0,0=.	,	·
117,064	146,730	142,504	1203	Developmental Ed Language Arts	155,605	155,605	155,605
	1.010	0	1205	GED / ESL	417,363	417,363	417,363
0	1,812	147.726	1301	Business Mgmt.	155,412	155,412	155,412
154,864	146,548	147,736	1301	Emergency Response Op.	332,815	332,815	332,815
248,921	267,930	272,666	1302	Advanced Mfg. Eng.	79,865	79,865	79,865
0	63,858	76,169	1303	Nursing	540,465	540,465	540,465
401,554	413,880	398,340	1304	Automotive	100,962	100,962	100,962
116,617	19,007	98,724	1305	Apprenticeship Related	44,749	44,749	44,749
49,401	54,349	43,681	1300	Training	, .	,	
148,403	143,896	179,785	1308	Culinary Arts	193,379	193,379	193,379
83,112	75,825	87,355	1309	Gen. Ed. Computer Skills	134,432	134,432	134,432
88,500	97,421	136,641	1317	Aviation	145,876	145,876	145,876
75,864	105,411	102,303	1351	Health Infomatics	112,692	112,692	112,692
	194,315	139,804	1352	Diesel	144,273	144,273	144,273
134,587	47,894	55,575	1353	CDL	56,264	56,264	56,264
57,854 97,287	121,464	113,310	1354	Welding	122,086	122,086	122,086
-	105,219	115,862	1355	Accounting	131,459	131,459	131,459
96,167 89,196	113,674	63,654	1356		69,013	69,013	69,013
	111,378	121,534	1357	Business Technology	130,727	130,727	130,727
113,990	112,804	137,159	1358		228,280	228,280	228,280
96,888	195,531	201,371	1401	Community Ed Reimb.	236,568	236,568	236,568
140,966	22,111	27,386	1402		72,864	72,864	72,864
11,539		13,285	1403		13,783	13,783	13,783
14,349	27,121 7,023	12,501	2001	•	12,806	12,806	12,806
12,157	7,023	12,501		Instructional			
269,266	303,995	319,060	2002	Learning Resources Center	379,405	379,405	379,405
665,562	701,988	546,369	2003	Academic Administration	571,720	571,720	571,720

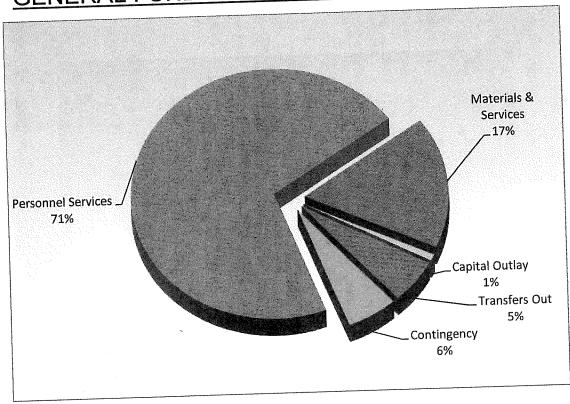
Actual	Actual	Budget			Proposed Amount	Approved Amount	Adopted Amount
2016-17	2017-18	2018-19		Category			
		420.000	2004	rsonal Services Teaching & Learning Center	349,242	349,242	349,242
141,851	157,514	430,280	2004	Testing Center	111,212	111,212	111,212
46,634	55,623	108,240	3001	Management of Student	336,716	336,716	336,716
98,064	162,919	346,957	3001	Services			
	0.46.005	294,696	3002	Advising	313,957	313,957	313,957
147,261	246,885	10,880	3002	Disabled Student Services	10,865	10,865	10,865
0	71	95,316	3004	Outreach	98,895	98,895	98,895
79,887	80,813	285,797	3005	External Programs	168,013	168,013	168,013
444,760	384,404	82,131	3005	Registrar	167,183	167,183	167,183
58,126	58,758	164,879	3007	Veterans Affairs	179,154	179,154	179,154
142,534	148,559	96,905	3007	Title IX	101,963	101,963	101,963
82,519	99,645	20,129	3020	Student Engagement &	83,060	83,060	83,060
0	0	20,129	3020	Leadership (SEAL)			
	04.070	34,113	3021	Student Activities / Programs	75,194	75,194	75,194
56,713	84,870	74,235	3050	Marketing	135,411	78,033	78,033
70,121	72,264	266,275	4001	Financial Aid - General Fund	302,582	302,582	302,582
237,555	239,935	21,750	4010	Student Stipends	11,102	11,102	11,102
14,976	20,294	557,527	5001	Business Office	566,232	566,232	566,232
458,547	527,171	135,949	5002	Administrative Services	229,432	229,432	229,432
202,615	230,524	299,427	5002	Human Resources	239,345	239,345	239,345
251,964	243,979	70,653	5006	Lake County - Out of District	97,266	97,266	97,266
78,779	85,534	100,000	5009	District	30,000	30,000	30,000
69	24,510	807,255	5010		769,943	827,321	827,321
557,842	705,138	172,008	5011	Grant Management	174,001	174,001	174,001
68,204	149,427	182,805	5020		189,725	189,725	189,725
102,059	127,315	162,603	3020	Assessment / Resource			
				Development			11.505
00.226	92,485	11,527	5040	Security	11,527	11,527	11,527
88,326	447,817	450,216	5050		522,489	522,489	522,489
407,465	30,617	50,841	5052	~ .	19,161	19,161	19,161
34,439	67,183	76,628	5053		82,092	82,092	82,092
50,674	577,279	585,216	6001		691,028	691,028	691,028
459,463 9,754,945	10,868,636	11,684,041		Total Personal Services	13,111,341	13,111,341	13,111,34

	GENERAL	L FUND - EX	XPEND	ITURES BY OBJECT (Inc	Proposed	Approved	Adopted
Actual	Actual	Budget	_	N. 4	Amount	Amount	Amount
2016-17	2017-18	2018-19		Category			
			1101 (erials and Services Communication	0	0	0
4,129	-3,081	4,250		Education	0	0	0
64,736	35,689	,		Health & Physical Ed.	0	0	0
1,578	450	1,650		Science	0	0	0
47,594	15,876	34,050		Mathematics	0	0	0
1,774	1,409	2,676		Arts & Letters	0	0	0
0	296	1,250	1101	Social Sciences	0	0	0
325	1,714	3,100		Agricultural Science	0	0	0
2,082	4,713	6,225		Agricultural Science Developmental Ed	0	0	0
645	910	1,476	1202	Mathematics			
					0	0	0
412	316	1,000	1203	Developmental Ed Language Arts			
					434,532	434,532	434,532
704,649	577,188	645,000	1205	GED / ESL	. 0	0	0
2,683	1,677	2,400	1301	Business Mgmt.	0	0	0
30,804	25,543	24,450	1302	Emergency Response Op.	0	0	0
0	6,357	10,350	1303	Advanced Mfg. Eng.	0	0	0
11,103	7,319	18,125	1304	Nursing	0	0	0
32,919	8,275	25,800	1305	Automotive	0	0	0
12	4,361	7,450	1306	Apprenticeship Related	·		
				Training	0	0	0
4,505	5,087	10,100	1308	Culinary Arts	0	0	C
2,853	447	3,600	1309	Gen. Ed. Computer Skills	0	0	(
681	869	4,970	1317	Aviation	0	0	(
672	4,371	6,999	1351	Health Infomatics	0	0	(
27,551	15,561	25,050	1352	Diesel	0	0	(
993	1,127	6,100	1353	CDL	0	0	1
8,435	1,806	12,350	1354	Welding	0	0	1
482	153	2,900	1355	Accounting	0	0	`
331	1,502	4,150	1356	Digital Media and Design	0	0	
68	1,178	3,150	1357	Business Technology	0	0	
56	2,938	6,340	1358	Computer Engineering Tech.	68,800	68,800	68,80
46,895	79,585	60,350	1401	Community Ed Reimb.	52,876	52,876	52,87
	35,028	56,426	1402	Contract Ed - Reimb.		17,800	17,80
10,638	13,425	17,400	1403	Community Ed -Non-	17,800	2,500	2,50
10,500	2,258	0	2001		2,500	2,300	2,5 (
2,485	2,200			Instructional	90,550	90,550	90,5:
81,256	67,413	86,050			30,500		30,51
35,366	27,961	34,020		Academic Administration	26,704	•	26,7
116,177	51,942	25,550			400		4
502	210	400			122,892		122,8
0	0	0	201	0 CTE Administration	. 22,072	•	

Actual	Actual	Budget		Category	Proposed Amount	Approved Amount	Adopted Amount
2016-17	2017-18	2018-19		terials and Services			
	0	0	2011	General Education Administration	37,136	37,136	37,136
0	0			Management of Student	48,800	48,800	48,800
41,699	18,055	30,000		Services			
	e e e o	8,400		Advising	15,800	15,800	15,800
5,856	5,553	9,640		Disabled Student Services	9,640	9,640	9,640
6,943	1,222	•	3004	Outreach	22,820	22,820	22,820
18,307	17,723	21,755	3004	External Programs	5,885	5,885	5,885
16,869	13,477	5,600	3005	Registrar	13,400	13,400	13,400
6,736	6,771	13,075		Veterans Affairs	7,570	7,570	7,570
7,585	5,447	8,300	3007	Title IX	31,525	31,525	31,525
29,298	24,771	31,525	3008	Student Assessment	10,000	10,000	10,000
13,851	6,513	0	3010		21,025	21,025	21,025
0	9,769	13,425	3020	Student Engagement & Leadership (SEAL)	,-		
					8,525	8,525	8,525
13,155	9,950	16,125	3021	Student Activities / Programs	190,004	190,004	190,004
161,309	191,072	185,004	3050	Marketing	36,675	36,675	36,675
40,095	30,427	37,525	4001	Financial Aid - General Fund	38,000	38,000	38,000
14,203	27,459	41,000	5001	Business Office	7,900	7,900	7,900
16,236	29,392	9,400	5002	Administrative Services	7,500	0	0
484	0	0	5004	Staff Development - Non- Instructional			62,550
60.041	49,490	59,490	5005	Human Resources	62,550	62,550	
60,341	8,945	12,425	5006	Lake County - Out of District	13,425	13,425	13,425
13,689	*	540,000	5009	District	653,000	653,000	653,000
339,968	528,746	178,843	5010	Information Services	227,299	227,299	227,299
127,323	149,487	53,018	5011	Grant Management	53,870	53,870	53,870
1,547	9,851	17,600	5020	Institutional Research /	17,000	17,000	17,000
3,922	13,321	17,000	3020	Assessment / Resource Development			
			5001		96,800	96,800	96,80
106,126	114,917	112,400	5031		113,570	113,570	113,57
51,932	51,045	83,300	5040		38,750	38,750	38,75
47,137	39,246	28,750	5050		66,500	66,500	66,50
61,339	54,764	66,500	5051		43,000	43,000	43,00
11,826	17,644	46,350	5052		409,050	409,050	409,05
326,650	349,084	434,050	6001	Plant Operations	402,000	,	
2,800,318	2,786,013	3,280,657	,	Total Materials and Services	3,147,073	3,147,073	3,147,07

Actual	GENERAI Actual	Budget		O-togory	Proposed Amount	Approved Amount	Adopted Amount
2016-17	2017-18	2018-19		Category			
				pital Outlay Science	0	0	. 0
0	481	10,000	1104	Agricultural Science	0	0	0
7,470	0	0	1153	Emergency Response Op.	20,000	20,000	20,000
13,430	0	0	1302	Diesel	0	0	0
16,956	0	0	1352	Welding	0	0	0
6,293	0	0	1354	Business Technology	0	0	0
0	0	200	1357	Learning Resources Center	500	500	500
0	0	0	2002	Academic Administration	200	200	200
0	4,240	200	2003		0	0	0
0	9,679	6,400	3002	Advising Financial Aid - General Fund	250	250	250
0	2,920	250	4001		0	0	0
1,895	0	0	5009	District Company	128,210	128,210	128,210
156,878	192,049	134,000	5010	Information Services	0	0	0
0	0	1,606	5020	Institutional Research / Assessment / Resource Development			
			6021	Communications	9,873	9,873	9,873
5,003	2,749	7,176	5031	Foundation Support	, 0	0	0
0	1,744	0	5052	Foundation Support			. =0.022
207,924	213,861	159,832	1	otal Capital Outlay	159,033	159,033	159,033
			7	Transfers	19,000	19,000	19,000
15,167	20,053	19,000	5051	Transfers	1,029,219	1,029,219	1,029,219
2,597,907	930,175	984,599	9001	Transfers	1,029,219	1,020,21	, ,
2,613,074	950,228	1,003,599		Total Transfers	1,048,219	1,048,219	1,048,2
				Contingency	1,060,955	1,060,955	1,060,95
0	0	1,000,000	970	1 Contingency	1,000,555	-,	
0	0	1,000,000		Total Contingency	1,060,955	1,060,955	1,060,95
			Fund a	nd Unappropriated Fund Balance	0	0	
4 000 545	4,618,025	0	001	98 Fund Balance	0 3,361,528	3,361,528	3,361,52
4,009,545 0	4,018,023	3,256,764		99 Unappropriated Balance	5,501,526	5,50 2,5 22	, ,
0	0	3,256,764		Total Fund and Unappropriated Fund Balance	3,361,528	3,361,528	3,361,5%
19,385,806	19,436,763	20,384,893	;	Grand Total	21,888,149	21,888,149	21,888,1

GENERAL FUND - EXPENDITURES BY OBJECT



KLAMATH COMMUNITY COLLEGE DISTRICT Fiscal Year 2019-20 Summary by Use General Fund

Total	8,231,143	000	4,860,138	3,087,072	79,000	159,033		1,060,955	1,029,219	0	40 EUE EU	0,020,021
Contingency								1,060,955			L	1,060,955
Debt Service												0
Financial Aid/ Trans Out	182,772		130,912	31,675	5,000		250		1,029,219 *			1,379,828
Plant Additions												0
Plant Operations	382,953		308,075	409,050					t			1,100,078
College Support Services	4 000 043	1,020,44	1,110,970	1,376,663	74 000	o f	138,083					4,519,959
Student Services	2	845,910	824,502	384,994								2,055,406
		947,045	477,341	310,682			200				'	1,735,768
! !	Instruction	4,052,220	2,028,399	574.008	-		20,000					6,674,627
	Account		SERVICES BENEFIT	EXPENSES	SERVICES	FINANCIAL		EXPENDITURES	CONTINGENCY EXPENSE	TRANSFERS OUT	DEBT	100 V

\$720,001 of Transfers Out is to the Debt Service Fund for Principal and Interest payments.

Fiscal Year 2019-2020

SPECIAL REVENUE FUNDS SUMMARY

050 - FINANCIAL AID

6,991,176				050 - PHVAINCH ILL THE			
Resources	Actual	Actual	Budget				_
Resources 12,125,000 22,125,000 23,109,000 25,0			_	Account Description	Amount	Amount	Amount
1091,176	2010-17	301, 20		Dasources			
\$39,969 \$38,450 \$0,000 \$18 tac Sources \$950,000 \$50,000 \$0 \$38,430 \$0 \$1,000,000 \$1,000,000 \$1,000,000 \$34,000		(500 0/0	21 125 000		22,125,000 2	2,125,000	22,125,000
165,316 325,298 324,740 Total Expenditures 298,376 298,376 298,376 298,376 293	, ,	, .			• •	950,000	950,000
34,000 3	•		•		0		0
Total Resources						•	34,000
A7,346		•	•		23,109,000 2	3,109,000	23,109,000
47,346	,017,070	,,=,,,,==	, ,	*			
47,346 55,880 45,000 Personnel services 23,044,000 23,044,000 23,044,000 8,884 396 20,000 Transfers Out 20,000 20,000 20,000 23,019,000 23,000 23,000 23,000 23,000 23,000 23,000 23,000 23,000 23,000 23,000 23,000 23,000 23,000 23,000 23,000 2					45 000	45,000	45,000
165,316 325,298 324,740 Total Expenditures 298,376 298	47,346		•		•	•	
8,884 396 20,000 Transfers 23,109,000 29,000 20,	6,961,648				, ,	, ,	20,000
165,316 325,298 324,740 Resources 298,376 238,339 389,399 53,849 158,300 Carry Forward 135,000			•		•	•	23,109,000
165,316	7,017,878	7,396,711	23,109,000	Total Expenditures		,	
165,316 325,298 324,740 Tuition & Fees 298,376 238,376			C	60 - TECHNOLOGY FEES			
165,316 325,298 324,740 Tuition & Fees 298,376 238,376	***			Resources			
183,910 23,923 23,833 29,000 Interest Income 0 0 0	165 216	325 208	324.740		298,376	•	_
89,290			•				
Expenditures Expenditures 433,376 433,		•		Carry Forward	•	•	
Expenditures		•		•	433,376	i 433,376	433,376
0 21,971 58,701 Personnel Services 65,220 65,220 65,220 42,313 42,313 42,313 42,313 42,313 42,313 42,313 42,313 325,84	256,899	367,580	4,040				
1,217 58,701 Personnel Services 42,313 42,313 42,313 42,313 45,661 32,651 103,620 Materials & Services 42,313 325,843					< F 00	o (5 330	<i>65.</i> 220
45,661 32,651 103,620 Materials & Services 42,513 325,843 325,843 325,843 203,050 216,836 492,040 Total Expenditures 433,376 433,376 433,376 53,848 171,150 0 Fund Balance 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0	21,971	58,701		•	•	-
157,389 162,214 329,719 Capital Outlay 325,843 322,343 322,343 223,050 216,836 492,040 Total Expenditures 433,376 433,376 433,376 53,848 171,150 0 Fund Balance 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		-	103,620			•	
203,050 216,836 492,040 Total Expenditures 433,376 433,376 53,848 171,150 0 Fund Balance 0 0 0 256,898 387,986 492,040 Total Expenditures and Fund Balance	•		329,719		•	•	
Total Expenditures and Fund Salance Sala	•		492,040	Total Expenditures	433,37	5 433,3/0	433,370
Total Expenditures and Fund 433,376 433,	53,848	171,150	0	Fund Balance		0 0	0
Resources 1,624,500 1,624,500 1,624,50 1,624,	·	387,986	492,040		433,37	6 433,376	433,376
769,904 290,787 1,255,587 Tuition & Fees 1,624,500 1,624,500 1,624,500 1,624,500 1,624,500 0 1,624,500 0 1,624,500 0 1,624,500 0 1,624,500 0 1,624,500 0 0 0 0 0 0 0 0 191,553 1,816,053	45,661 157,389 203,050 53,848	32,651 162,214 216,836 171,150	103,620 329,719 492,040 0 492,040	Materials & Services Capital Outlay Total Expenditures Fund Balance Total Expenditures and Fund Balance	42,31; 325,84; 433,37; 433,37	3 42,313 3 325,843 6 433,376 0 0	42,31 325,84 433,37
769,904 290,787 1,255,387 Tultion & Tees 346 1,467 2,750 Interest Income 2,272 21,813 111,925 Carry Forward 191,553 191,553 191,5 772,522 314,067 1,370,262 Total Resources 5,571 5,571 5,571 5,570,509 196,394 1,370,262 Materials & Services 1,688,482 1,68				Resources		1 (21 50)	0 1 (24 50
346 1,467 2,750 Interest Income 0 0 2,272 21,813 111,925 Carry Forward 191,553 191,553 191,553 772,522 314,067 1,370,262 Total Resources 1,816,053<	769.904	290,787	1,255,587	Tuition & Fees			
2,272 21,813 111,925 Carry Forward 191,553 1,816,053 1,8	•	•		Interest Income		•	=
Total Resources 1,816,053		•		Carry Forward	•	•	
Expenditures 0 0 0 0 Personnel Services 750,509 196,394 1,370,262 Materials & Services 1,688,482 1,688,				Total Resources	1,816,05	3 1,816,053	3 1,816,05
0 0 0 Personnel Services 5,571 <t< td=""><td>772,0==</td><td>- , -</td><td>, .</td><td></td><td></td><td></td><td></td></t<>	772,0==	- , -	, .				
0 0 0 Fersonnel Services 750,509 196,394 1,370,262 Materials & Services 1,688,482 1,688,482 1,688,482 0 0 0 Transfers Out 122,000 122,000 122,000 750,509 196,394 1,370,262 Total Expenditures 1,816,053 1,816				Expenditures			
750,509 196,394 1,370,262 Materials & Services 1,688,482 1,688,482 1,688,482 0 0 0 Transfers Out 122,000 122,000 122,000 750,509 196,394 1,370,262 Total Expenditures 1,816,053	0	0	0	Personnel Services	· ·	-	
0 0 0 Transfers Out 122,000 1,816,053 1,816,	•	-	· ·	Materials & Services			
750,509 196,394 1,370,262 Total Expenditures 1,816,053 1,816,053 1,816,053 1,816,053 2,013 117,673 0 Fund Balance 0 0 0 Total Expenditures and Fund 1,816,053 1,816,05		•		Transfers Out	•		
22,013 117,673 0 Fund Balance 22,013 117,673 0 Fund Balance Total Expenditures and Fund 1,816,053 1,816,		_	1,370,262	Total Expenditures	1,816,0	53 1,816,05	3 1,816,05
Total Expenditures and Fund 1,816,053 1,816,053 1,816,053 1,816,053	22,013	117,673	0	Fund Balance			
Balance	772,522	314,067	1,370,262	Total Expenditures and Fund	1,816,0	53 1,816,05	3 1,816,05 13

SPECIAL REVENUE FUNDS SUMMARY

070 - SPECIAL PROJECTS BUDGET AUTHORITY

Actual	Actual	Budget	Description	Proposed Amount	Approved Amount	Adopted Amount
2016-17	2017-18	2018-19	Account Description	I RAITO GELLO		
			Resources	15,000	15,000	15,000
834	345	15,000	Federal Sources	15,000	200,000	200,000
183,838	47,950	200,000	State Sources	200,000	95,000	95,000
94,328	41,786	95,000	Local Sources	95,000	310,000	310,000
279,000	90,082	310,000	Total Resources	310,000	310,000	310,000
			Expenditures	****	200 270	208,270
223,452	43,719	211,722	Personnel Services	208,270	208,270	71,730
40,685	15,576	88,278	Materials & Services	71,730	71,730	
11,341	0	10,000	Capital Outlay	20,000	20,000	20,000 10,000
3,522	641	0	Transfers Out	10,000	10,000	310,000
279,000	59,937	310,000	Total Expenditures	310,000	310,000	310,000
			080 - PATHWAYS			
			Resources			
5 2.050	36,837	55,335	State Sources	55,335	55,335	55,335
53,859 53,859	36,837	55,335	Total Resources	55,335	55,335	55,335
53,859	30,037	22,222				
			Expenditures		40.03F	40.025
43,090	7,449	41,684	Personnel Services	48,037	48,037	48,037 4,663
8,204	27,633	9,470	Materials & Services	4,663	4,663	2,635
2,565	1,754	4,181	Transfers Out	2,635	2,635 55,335	55,335
53,859	36,837	55,335	Total Expenditures	55,335	55,555	55,55
			081 - DHS SNAP 50/50			
		100	Resources			
_	•	110 666	Federal Sources	0	0	
0	122.903	119,666 0	State Sources	135,235	135,235	135,23
48,955	123,803 123,803	119,666	Total Resources	135,235	135,235	135,23
48,955	123,003	117,000		,		
			Expenditures	1		= 4 ^=
20.012	66,338	70,439	Personnel Services	74,027	74,027	74,02
20,913	37,004	21,612	Materials & Services	30,000	30,000	30,00
16,745	20,460	27,615	Transfers Out	31,208	31,208	31,20 135,23
11,297			Total Expenditures	135,235	135,235	1 17.7.7.1

Fiscal Year 2019-2020

SPECIAL REVENUE FUNDS SUMMARY

085 - TRIO GRANT

Budget

Actual	Actual	Budget	A Description	Amount A	mount	<u>Amount</u>
016-17	2017-18	2018-19	Account Description			
			Resources	254,243	254,243	254,243
22 007	209,053	267,416	Federal Sources	35,146	35,146	35,146
232,997 3,083	3,029	0	Transfers In	289,389	289,389	289,389
236,080	212,082	267,416	Total Resources	207,507	20,000	•
			Expenditures			- #O OO
		***	Personnel Services		258,800	258,800
208,900	194,152	237,357	Materials & Services	10,250	10,250	10,250
9,693	2,220	10,250	Transfers Out	20,339	20,339	20,33
17,487	15,710	19,809	Total Expenditures	289,389	289,389	289,38
236,080	212,082	267,416	Total Dispersion			
	0	95 - SMALL	BUSINESS DEVELOPMENT CE	NTER		
			Resources			22.00
		40.500	Federal Sources	33,000	33,000	33,00
31,750	56,903	40,500	State Sources	80,095	80,095	80,09
39,153	72,786	85,485	Local Sources	120,000	120,000	120,00
38,858	18,362	118,000	Transfers In	108,350	108,350	108,3
77,761	85,710	102,100		56,500	56,500	56,5
27,432	31,050	34,500	Carry Forward	397,945	397,945	397,9
214,955	264,812	380,585	Total Resources	•		
			Expenditures	299,111	299,111	299,1
152 402	175,302	310,298	Personnel Services	98,834	98,834	98,8
152,403	46,279	70,287	Materials & Services	397,945		397,9
31,501	221,580	380,585	Total Expenditures	397,943	371,743	02.,,-
183,904			Fund Balance	0	0	
31,050	43,230	0	Total Expenditures, and Fund Balance	e 397,945	397,945	397,9
214,954	264,810	380,585	Total Expenditures, and Fund Balance			
	,		099 - WIOA			
			Resources			
		(42.202	Federal Sources	678,057		
0	461,933	643,382	State Sources	(
0	18,648	0	Total Resources	678,057	7 678,05	678
0	480,581	643,382	Total Resources			
			Expenditures	461,25	7 461,25	7 461
Λ	272,009	401,232	Personnel Services	401,23 156,60		
0	158,829	191,492	Materials & Services			
0	1,025	3,000	Capital Outlay	3,75		
Δ		47,658	Transfers Out	56,45		
0	40 71 Q				n/x 113	, 0/0
0 0 0	48,718 480,581	643,382	Total Expenditures	678,05	070,00	

Approved

Proposed

Adopted

Amount

Fiscal Year 2019-2020

SPECIAL REVENUE FUNDS SUMMARY

101 - TRIO Upward Bound

		10	11 - TRIO Upward Bound		. •	Adorted
		Dudget	4	~ ~ - 1	~~PF	Adopted Amount
Actual	Actual	Budget 2018-19	Account Description	Amount	Amount	Amount
2016-17	2017-18	£010-12				
			Resources Federal Sources	264,197	264,197	264,197
0	154,457	263,938	Transfers In	33,138	33,138	33,138
0	0	0	Transfers in Total Resources	297,335	297,335	297,335
0	154,457	263,938	1 otal Resources			
			Expenditures	205 506	205,596	205,596
	0 = = 40	210,696	Personnel Services	205,596	70,603	70,603
0	95,740	33,691	Materials & Services	70,603	21,136	21,136
0	47,990	19,551	Transfers Out	21,136	297,335	297,335
0	10,727	263,938	Total Expenditures	297,335	491,000	
0	154,457	203,730	-			
			102 - STEPS			
			Resources	90,000	90,000	90,00
0	0	90,953	Federal Sources	0	0	
0	45,827	0	State Sources	90,000	90,000	90,00
0	45,827	90,953	Total Resources	·		
			Expenditures	40.242	40,343	40,3
	* 2 000	53,807	Personnel Services	40,343	19,657	19,6
0	23,898	16,156	Materials & Services	19,657	30,000	30,0
0	14,077	20,989	Transfers Out	30,000	90,000	90,0
0	7,852	90,953	Total Expenditures	90,000	90,000	, , , ,
0	45,827	90,755	-			
		103 -	VETERANS RESOURCE G	RANT		
			Resources	0	0	
0	0	38,516	Federal Sources	61,660		
0	0	0	State Sources	61,660		61,
0	0	38,516	Total Resources			
			Expenditures	21 04	21,840	21,
			Personnel Services	21,840		
	^	17 533	I CI SUILLE SEL			
0	0	17,533 20 983	Materials & Services	39,820		
0 0 0	0 0 0	17,533 20,983 38,516	Materials & Services Total Expenditures	39,820 61,660		

Fiscal Year 2019-2020

SPECIAL REVENUE FUNDS SUMMARY

104 - GED WRAPAROUND

Actual	Actual	Budget	4 - GED WKIII III.	Proposed Amount	Approved Amount	Adopted Amount
2016-17	2017-18	2018-19	Account Description	144.0		
2010 17			Resources	107,077	107,077	107,077
	0	0	State Sources	13,584	13,584	13,584
0	0	0	Transfers In	120,661	120,661	120,661
0 0	0	0	Total Resources	120,001	120,002	,
v			Expenditures	24.250	91,370	91,370
		0	Personnel Services	91,370	19,557	19,557
0	0	0	Materials & Services	19,557	9,734	9,734
0	0	0	Transfers Out	9,734		120,661
0 0	0 0	0	Total Expenditures	120,661	120,661	120,00
			105 - WELLNESS FUND			
			Resources	17 400	17,402	17,40
_	0	0	State Sources	17,402	17,402	17,40
0	0 0	ő	Total Resources	17,402	17,402	,
0	v	v				
			Expenditures	# 000	7,880	7,88
	0	0	Personnel Services	7,880	9,522	9,5
0	0	0	Materials & Services	9,522	17,402	17,4
0	0	0	Total Expenditures	17,402	17,402	±/,-
Ū		106 - HIGH	SCHOOL EQUIVALENCY I	PROG. (HEP)		
			Resources	416,418	416,418	416,4
•	0	0	State Sources	416,418	·	416,4
0 0	0	0	Total Resources	410,410	,	ĺ
v			Expenditures			201
		^	Personnel Services	321,389		
	0	0	Materials & Services	65,183		
0		^			- 20 016	74
0	0	0	Transfers Out	29,846		
		0 0 0	Transfers Out Total Expenditures	29,846 416,418		

Fiscal Year 2019-2020

ENTERPRISE FUNDS SUMMARY

200 - BOOKSTORE

		D 1 4		Proposed	Approved	Adopted
Actual	Actual	Budget	Account Description	Amount	<u>Amount</u>	Amount
2016-17	2017-18	2018-19	Account Description			
			Resources	538,178	538,178	538,178
503,041	426,364	565,058	Other Revenue	108,735	108,735	108,735
84,570	95,828	116,720	Carry Forward	646,913	646,913	646,913
587,611	522,192	681,778	Total Resources	040,713	0.0,510	,
			Expenditures	0 = ((=	95,665	95,665
04.013	92,415	113,631	Personnel Services	95,665	,	434,590
84,912	310,556	451,427	Materials & Services	434,590	434,590 0	434,390
356,871	11,713	0	Transfers Out	0	_	530,255
50,000 491,783	414,685	565,058	Total Expenditures	530,255	530,255	330,233
,	•		Fund Balance	0	0	0
95,828	107,508	0	Unappropriated Fund Balance	116,658	116,658	116,658
0	0	116,720			(4(012	646,913
587,611	522,193	681,778	Total Expenditures, Fund, and	646,913	646,913	040,713
307,011	2 ,		Unappropriated Fund Balance			
82,549	78,820	32,000	Resources Other Revenue	20,820 23,000	20,820 23,000	20,820 23,000
88,007	61,202	20,000	Transfers In	1,000	1,000	1,000
0	882	0	Carry Forward	44,820	44,820	44,82
170,556	140,903	52,000	Total Resources	,	ŕ	
			Expenditures	29,400	29,400	29,40
103,419	87,578	21,765	Personnel Services	29,400 15,420		15,42
66,255	52,444	20,605	Materials & Services	44,820	•	44,82
169,674	140,021	42,370	Total Expenditures	44,020	44,020	,
	•		Fund Balance	0	0	
882	882	0	Unappropriated Fund Balance	0	0	
0	0	9,630			44.000	44,82
170,556	140,903	52,000	Total Expenditures and Fund Balance	44,820	44,820	44,02

Fiscal Year 2019-2020

RESERVE FUNDS SUMMARY

300 - RESERVE FOR PROGRAM DEVELOPMENT

Actual	30 Actual	Budget	•	Proposed Amount	Approved Amount	Adopted Amount
016-17	2017-18	2018-19	Account Description			
/U1U-17			Resources	0	0	0
	_	0	Interest Income	0	0	0
249	2	2,500	Transfers In	-	3,014	3,014
0	0		Carry Forward	3,014	3,014	3,014
302,797	2,253	500	Total Resources	3,014	3,014	-,
303,046	2,255	3,000	1 Ottal 2000			
			Expenditures	2011	3,014	3,014
		- 000	Materials & Services	3,014	3,014	- ,
56,504	1,753	3,000	Capital Outlay	0	0	
9,288	0	0	Transfers Out	0	3,014	3,01
235,000	0	0	Total Expenditures	3,014	3,014	2,02
300,792	1,753	3,000		0	0	
200,	703	0	Fund Balance	U		- 04
2,253	502	U		3,014	3,014	3,01
303,045	2,255	3,000	Total Expenditures and Fund Balance	,		
		30	1 - RESERVE - RAINY DAY			
			Resources		0	
		* 0.50	Interest Income	0	159,240	159,2
2,290	2,716	2,850	Carry Forward	159,240	159,240	159,2
218,520	152,810	155,000	Total Resources	159,240	159,240	100,
220,810	155,526	157,850	Total Resources			
<i></i>			Expenditures		^	
			Transfers Out	0		
68,000	0	0	Total Expenditures	0	0	
68,000	0	0	10tal Expenditures	0	0	
00,000		0	Fund Balance			
152,810	155,526	_	Unappropriated Fund Balance	159,240	137,240	
0	0	157,850		159,240	159,240	159
220,810	155,526	157,850	Total Expenditures, Fund, and Unappropriated Fund Balance	100,200	,	
		302	2 - RESERVE FOR EQUIPMENT	Γ		
			Decouvage			
			Resources Interest Income		•	0
43	104	75				0
	10,000	0	Transfers In	14,33		
	3,869	13,925	Carry Forward	14,33	38 14,33	18
. 0	3,007	4 4 000	Total Resources			
3,826	13.973	14,000				
. 0	13,973	14,000				
0 3,826	13,973	14,000	Expenditures	4.33	38 4,33	
3,826 3,869	13,973		Materials & Services	4,33 10,0		00 1
3,826 3,869	13,973	5,000	Materials & Services Capital Outlay	10,0	00 10,0	00 1
3,826 3,869 0	13,973 0 0	5,000 9,000	Materials & Services		00 10,0	00 1 38 1
3,826 3,869	13,973	5,000 9,000 14,000	Materials & Services Capital Outlay Total Expenditures	10,0	00 10,0	00 1
0 3,826 3,869 0 0	13,973 0 0 0	5,000 9,000 14,000	Materials & Services Capital Outlay Total Expenditures Fund Balance	10,0 14,3	00 10,0° 38 14,3°	00 1 38 1
3,826 3,869 0	13,973 0 0 0 13,973	5,000 9,000 14,000	Materials & Services Capital Outlay Total Expenditures Fund Balance	10,0	00 10,0° 38 14,3°	00 1 38 1
0 3,826 3,869 0 0	13,973 0 0 0	5,000 9,000 14,000	Materials & Services Capital Outlay Total Expenditures	10,0 14,3	00 10,0° 38 14,3°	00 1 38 1

Fiscal Year 2019-2020

RESERVE FUNDS SUMMARY

303 - RESERVE FOR FURNITURE

		303 - F	ESERVE FOR FURNITURE			
Actual	Actual 2017-18	Budget 2018-19	Account Description	Proposed Amount	Approved Amount	Adopted Amount
2016-17	2017-18	2010 22	Resources			0
	(40	650	Interest Income	0	0	0 36,350
1,393	619	35,250	Carry Forward	36,350	36,350	36,350
164,670	34,803	35,230 35,900	Total Resources	36,350	36,350	30,330
166,063	35,422	33,700				
			Expenditures	26,350	26,350	26,350
62,260	0	25,900	Materials & Services	10,000	10,000	10,000
02,200	0	10,000	Capital Outlay	0	0	0
69,000	0	0	Transfers Out	36,350	36,350	36,350
131,260	0	35,900	Total Expenditures		0	0
34,803	35,422	0	Fund Balance	0		
166,063	35,422	35,900	Total Expenditures and Fund Balance	36,350	36,350	36,350
		304 -]	RESERVE FOR TECHNOLOG	Ϋ́		
			December			
			Resources Interest Income	0	0	0
581	123	125	Transfers In	0	0	- 0
0	0	40,000	Carry Forward	22,530	22,530	22,530
52,699	8,280	6,500	Total Resources	22,530	22,530	22,530
53,280	8,403	46,625	Total Aconomics			
			Expenditures	40.000	10.000	10,000
0	0	23,625	Materials & Services	10,000		12,53
0	1,899	23,000	Capital Outlay	12,530 0		12,50
45,000	0	0	Transfers Out	22,530		22,53
45,000 45,000	1,899	46,625	Total Expenditures			,
	6,504	0	Fund Balance	0	0	
8,279			Total Expenditures and Fund	22,530	22,530	22,53
53,279	8,403	46,625	Balance			
		30	5 - RESERVE FOR BUILDING	<u> </u>		
			Resources		0	
17	27	25	Interest Income	1,586		
1,504	1,521	1,550	Carry Forward	1,58	·	
1,521	1,548	1,575	Total Resources		,	
			Expenditures		, 1 50/	1,5
•	0	1,575	Materials & Services	1,58		
0	0	1,575 1,575	Total Expenditures	1,58	6 1,586	, 1,5
0			Fund Balance		0)
1,521	1,548	0			1 50	5 1,5
1,521	1,548	1,575	Total Expenditures and Fund Balance	1,58	36 1,586	, 190
						20

Fiscal Year 2019-2020

RESERVE FUNDS SUMMARY

306 - STAFF DEVELOPMENT - INSTRUCTIONAL

Actual 2016-17	Actual 2017-18	Budget 2018-19	Account Description	Proposed Amount	Approved Amount	Adopted Amount
JU10-1/	2017-18	2010-17	Resources	37.00		
***	0.4	50	Interest Income	0	0	0
201	84	50 25 000	Transfers In	25,000	25,000	25,000
20,000	20,000	25,000	Carry Forward	12,400	12,400	12,400
22,470	10,532	8,800 33,850	Total Resources	37,400	37,400	37,400
42,671	30,616	33,030	Total Resources	2.,	,	,
			Expenditures			a= 101
32,139	19,735	33,850	Materials & Services	37,400	37,400	37,40
32,139	19,735	33,850	Total Expenditures	37,400	37,400	37,40
10,532	10,881	0	Fund Balance	0	0	+
42,671	30,616	33,850	Total Expenditures and Fund Balance	37,400	37,400	37,400
		307 -	RESERVE - SNOW REMOVA	AL		
			Resources	_	_	
11	42	25	Interest Income	0	0	< 00
4,000	6,000	0	Transfers In	6,000	6,000	6,00
1,190	1,150	7,180	Carry Forward	1,406	1,406	1,40
5,201	7,192	7,205	Total Resources	7,406	7,406	7,40
			Expenditures			
4,051	0	7,205	Materials & Services	7,406	7,406	7,40
4,051	0	7,205	Total Expenditures	7,406	7,406	7,40
1,150	7,192	0	Fund Balance	0	0	
5,201	7,192	7,205	Total Expenditures and Fund Balance	7,406	7,406	7,40
		308 - RES	ERVE - BUILDING MAINTE	NANCE		
	450		Resources		n	
270	459	500	Resources Interest Income	0	0	
0	10,000	500 10,000	Resources Interest Income Transfers In	0	0	
0 24,156	10,000 24,426	500 10,000 54,750	Resources Interest Income Transfers In Carry Forward	0 0 39,610	0 39,610	39,61
0	10,000	500 10,000	Resources Interest Income Transfers In	0	0	39,61
0 24,156	10,000 24,426	500 10,000 54,750 65,250	Resources Interest Income Transfers In Carry Forward Total Resources Expenditures	0 0 39,610 39,610	0 39,610 39,610	39,61 39,61
0 24,156	10,000 24,426	500 10,000 54,750 65,250	Resources Interest Income Transfers In Carry Forward Total Resources Expenditures Materials & Services	0 0 39,610 39,610	0 39,610 39,610	39,61 39,61
0 24,156 24,426	10,000 24,426 34,885 1,004 0	500 10,000 54,750 65,250 45,000 20,250	Resources Interest Income Transfers In Carry Forward Total Resources Expenditures Materials & Services Capital Outlay	0 0 39,610 39,610 19,610 20,000	9,610 39,610 19,610 20,000	39,61 39,61 19,61 20,00
0 24,156 24,426	10,000 24,426 34,885	500 10,000 54,750 65,250	Resources Interest Income Transfers In Carry Forward Total Resources Expenditures Materials & Services	0 0 39,610 39,610	9,610 39,610 39,610 19,610 20,000 39,610	39,61 39,61 19,61 20,00
0 24,156 24,426 0 0	10,000 24,426 34,885 1,004 0	500 10,000 54,750 65,250 45,000 20,250	Resources Interest Income Transfers In Carry Forward Total Resources Expenditures Materials & Services Capital Outlay	0 0 39,610 39,610 19,610 20,000	9,610 39,610 19,610 20,000	39,61 39,61 19,61 20,00 39,61

Fiscal Year 2019-2020

RESERVE FUNDS SUMMARY

310 - RESERVE PERS LIABILITY

		310 -	RESERVE PERS LIABILITY	Proposed	Approved	Adopted
Actual 2016-17	Actual 2017-18	Budget 2018-19	Account Description	Amount	Amount	Amount
12,632 1,220,597 1,233,229	22,905 1,290,805 1,313,710	24,100 1,312,760 1,336,860	Resources Interest Income Carry Forward Total Resources	0 1,345,650 1,345,650	0 1,345,650 1,345,650	0 1,345,650 1,345,650
-57,576 0 -57,576	2,415 0 2,415	1,336,860 0 1,336,860	Expenditures Personnel Services Transfers Out Total Expenditures	1,147,150 198,500 1,345,650	1,147,150 198,500 1,345,650	1,147,150 198,500 1,345,650
1,290,805	1,311,295 1,313,710	0 1,336,860	Fund Balance Total Expenditures and Fund Balance	0 1,345,650	1,345,650	1,345,650
	1,311,295	0		0 1,345,650	1,345,650	

Fiscal Year 2019-2020

DEBT SERVICE AND CAPITAL PROJECT FUNDS SUMMARY

400 - DEBT SERVICE FUND

Actual 2016-17	Actual 2017-18	Budget	Account Description	Proposed Amount	Approved Amount	Adopted Amount
6 2,191,918 0 2,191,925	18 719,987 6 720,012	0 719,999 18 720,017	Resources Interest Income Transfers In Carry Forward Total Resources	720,001 0 720,001	$0 \\ 720,001 \\ 0 \\ 720,001$	720,001 0 720,001
2,191,918 2,191,918	720,000 720,000	719,999 719,999	Expenditures Debt Service Total Expenditures	720,001 720,001	720,001 720,001	720,001 720,001
7 0	12 0	0 18	Fund Balance Unappropriated Fund Balance	0	0	0
2,191,925	720,012	720,017	Total Expenditures, Fund, and Unappropriated Fund Balance	720,001	720,001	720,001

500 - CAPITAL PROJECTS FUND

			Resources	0	0	0
39,994	0	0	Local Sources	0	0	_
788	708	1,300	Interest Income	0	0	0
0	0	50,000	Transfers In	50,000	50,000	50,000
72,255	88,780	35,000	Carry Forward	10,000	10,000	10,000
113,037	89,488	86,300	Total Resources	60,000	60,000	60,000
			Expenditures	42.000	(0.000	60.000
24,256	56,609	76,300	Materials & Services	60,000	60,000	60,000
0	16,183	10,000	Capital Outlay	0	0	0
24,256	72,792	86,300	Total Expenditures	60,000	60,000	60,000
88,780	16,696	0	Fund Balance	0	0	0
113,036	89,488	86,300	Total Expenditures and Fund Balance	60,000	60,000	60,000

DEBT SERVICE AND CAPITAL PROJECT FUNDS SUMMARY

501 - CAPITAL PROJECTS - PHASE 2 - WORK SKILLS TECH. CTR.

Actual 2016-17	Actual 2017-18	Budget 2018-19	Account Description	Proposed Amount	Approved Amount	Adopted Amount
		,	Resources			
2,213,204	786,796	0	Federal Sources	. 0	0	0
0	1,428,231	0	State Sources	0	0	0
5,856	716,297	100,000	Local Sources	25,790	25,790	25,790
29,637	2,768	0	Interest Income	0	0	0
4,346,512	971,054	0	Carry Forward	0	0	0
6,595,209	3,905,146	100,000	Total Resources	25,790	25,790	25,790
			Expenditures			
60,788	0	0	Personnel Services	0	0	0
130,795	496,253	10,000	Materials & Services	10,790	10,790	10,790
4,462,506	1,473,200	90,000	Capital Outlay	15,000	15,000	15,000
970,066	840,000	0	Transfers Out	0	0	0
5,624,155	2,809,453	100,000	Total Expenditures	25,790	25,790	25,790
971,054	1,095,693	0	Fund Balance	0	0	0
6,595,209	3,905,146	100,000	Total Expenditures and Fund Balance	25,790	25,790	25,790

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

- COMPANY - COMPANY		0	Resources	200,000	200,000	200,000
0	0	0	State Sources			,
0	0	0	Local Sources	4,880,000	4,880,000	4,880,000
0	0	0	Total Resources	5,080,000	5,080,000	5,080,000
			Expenditures			
0	0	0	Personnel Services	40,826	40,826	40,826
ŏ	0	0	Materials & Services	2,200,000	2,200,000	2,200,000
0	0	0	Capital Outlay	2,839,174	2,839,174	2,839,174
. 0	0	0	Total Expenditures	5,080,000	5,080,000	5,080,000

BUDGET DETAIL (Line Item Control)

GENERAL FUND

Reconciliation of Approved to Adopted Budget <u>General Fund Revenue Sources</u>

	. Description	Approved Amount	Adopted Amount	Variance
Number 00101 00102 00103 00104 00106 00105 00107 00109	Account Description Federal Sources State Sources Local Sources Tuition & Fees Interest Income Other Revenue Transfers In Carry Forward Total Resources	101,037 8,730,342 2,539,602 5,366,885 88,050 127,000 551,848 4,383,385 21,888,149	101,037 8,730,342 2,539,602 5,366,885 88,050 127,000 551,848 4,383,385 21,888,149	0 0 0 0 0 0 0

General Fund – Expenditures by Activity

	·	539,145	539,145	0
1101	Communication	220,220	220,220	0
1102	Education	44,794	44,794	0
1103	Health & Physical Ed.	552,947	552,947	0
1104	Science	387,393	387,393	0
1105	Mathematics	95,889	95,889	0
1151	Arts & Letters	312,858	312,858	0
1152	Social Sciences	131,616	131,616	0
1153	Agricultural Science	176,827	176,827	0
1202	Developmental Ed Mathematics	155,605	155,605	0
1203	Developmental Ed Language Arts	851,895	851,895	0
1205	GED / ESL	155,412	155,412	0
1301	Business Mgmt.	352,815	352,815	0
1302	Emergency Response Op.	79,865	79,865	0
1303	Advanced Mfg. Eng.	540,465	540,465	. 0
1304	Nursing	100,962	100,962	0
1305	Automotive	44,749	44,749	0
1306	Apprenticeship Related Training	193,379	193,379	0
1308	Culinary Arts	134,432	134,432	0
1309	Gen. Ed. Computer Skills	145,876	145,876	0
1317	Aviation	112,692	112,692	0
1351	Health Infomatics	144,273	144,273	0
1352	Diesel	56,264	56,264	0
1353	CDL	122,086	122,086	0
1354	Welding	·,		

Reconciliation of Approved to Adopted Budget General Fund – Expenditures by Activity

	Assount Description	Approved Amount	Adopted Amount	Variance
Number	Account Description	131,459	131,459	0
1355	Accounting	69,013	69,013	0
1356	Digital Media and Design	130,727	130,727	0
1357	Business Technology	228,280	228,280	0
1358	Computer Engineering Tech.	305,368	305,368	0
1401	Community Ed Reimb.	125,740	125,740	0
1402	Contract Ed - Reimb.	31,583	31,583	0
1403	Community Ed -Non- Reimb.	6,674,627	6,674,627	0
	Total Instruction	0,071,027		0
	Staff Development - Instructional	15,306	15,306	0
2001	Learning Resources Center	470,455	470,455	0
2002	Academic Administration	602,420	602,420	0
2003	Teaching & Learning Center	375,946	375,946	0
2004		111,612	111,612	0
2007	Testing Center CTE Administration	122,892	122,892	0
2010	General Education Administration	37,136	37,136	0
2011	Total Academic Support	1,735,768	1,735,768	0
	Total Academic Support		205 516	0
3001	Management of Student Services	385,516	385,516	0
3001	Advising	329,757	329,757	0
3002	Disabled Student Services	20,505	20,505	0
3003	Outreach	121,715	121,715	0
3004	External Programs	173,898	173,898	0
3005	Registrar	180,583	180,583	0
3007	Veterans Affairs	186,724	186,724	0
3007	Title IX	133,488	133,488	0
3010	Student Assessment	10,000	10,000	0
3020	Student Engagement & Leadership (SEAL)	104,085	104,085	0
3020	Student Activities / Programs	83,719	83,719	0
3050	Marketing	268,037	268,037	0
3030	Total Student Services	1,998,028	1,998,028	Ū
		339,507	339,507	0
4001	Financial Aid - General Fund	11,102	11,102	0
4010	Student Stipends	350,609	350,609	0
	Total Financial Aid	330,009	223,-22	

Reconciliation of Approved to Adopted Budget <u>General Fund – Expenditures by Activity</u>

Number	Account Description	Approved Amount	Adopted Amount	Variance
5001	Business Office	604,232	604,232	0
5002	Administrative Services	237,332	237,332	0
5005	Human Resources	301,895	301,895	0
5006	Lake County - Out of District	110,691	110,691	0
5009	District	683,000	683,000	0
5010	Information Services	1,182,830	1,182,830	0
5011	Grant Management	227,871	227,871	0
5020	Institutional Research / Assessment / Resource	206,725	206,725	0
5031	Communications	106,673	106,673	0
5040	Security	125,097	125,097	0
5050	President's Office	561,239	561,239	0
5051	Governing Board	85,500	85,500	0
5052	Foundation Support	62,161	62,161	0
5053	Public Information	82,092	82,092	0
	Total Institutional Support	4,577,338	4,577,338	0
6001	Plant Operations	1,100,078	1,100,078	0
	Total Operations & Maintenance	1,100,078	1,100,078	0
9001	Transfers	1,029,219	1,029,219	0
	Total Transfers Out	1,029,219	1,029,219	0
9701	Contingency	1,060,955	1,060,955	0
	Total Contingency	1,060,955	1,060,955	0
00199	Unappropriated Balance	3,361,528	3,361,528	0
	Total Unappropriated Balance	3,361,528	3,361,528	0
	Total General Fund Requirements	21,888,149	21,888,149	0

Fund # - Description Amount Amount Vari	iance
050 - FINANCIAL AID	
Resources 22,125,000 22,125,000	0
Federal Sources 950,000 950,000	0
State Sources 34,000 34,000	0
Transfers In 23,109,000 23,109,000	0
Total Resources	0
Expenditures 45,000 45,000	0
Personnel Services 23,044,000 23,044,000	0
Materials & Services 20,000 20,000	0
Transfers Out 23,109,000 23,109,000	Ü
Total Expenditures	
060 - TECHNOLOGY FEES	
Resources 298,376 298,376	0
Tuition & Fees 135,000 135,000	0
Carry Forward 433,376 433,376	0
Total Resources	
Expenditures 65,220 65,220	0
Personnel Services 42,313 42,313	0
Materials & Services 325,843 325,843	0 0
Capital Outlay 433,376 433,376	U
Total Expenditures	
065 - STUDENT COURSE FEES	
Resources 1,624,500 1,624,500	0
Tuition & Fees 191,553 191,553	0
Carry Forward 1,816,053 1,816,053	0
Total Resources	
Expenditures 5,571 5,571	0
Personnel Services 1,688,482 1,688,482	0
Materials & Services 122,000 122,000	0
Transfers Out 1.816.053 1,816,053	0
Total Expenditures	

Fund # - Description	Approved Amount	Adopted Amount	Variance
070 - SPECIAL PROJECTS BUDG	ET AUTHORITY		
Resources			
Federal Sources	15,000	15,000	0
State Sources	200,000	200,000	0
Local Sources	95,000	95,000	0
Total Resources	310,000	310,000	0
Expenditures			
Personnel Services	208,270	208,270	. 0
Materials & Services	71,730	71,730	. 0
Capital Outlay	20,000	20,000	0
Transfers Out	10,000	10,000	0
Total Expenditures	310,000	310,000	0
080 - PATHWAYS	•		
Resources			
State Sources	55,335	55,335	0
Total Resources	55,335	55,335	0
Expenditures			
Personnel Services	48,037	48,037	0
Materials & Services	4,663	4,663	0
Transfers Out	2,635	2,635	0
Total Expenditures	55,335	55,335	0
081 - DHS SNAP 50/50			
Resources			
State Sources	135,235	135,235	0
Total Resources	135,235	135,235	0
Expenditures			
Personnel Services	74,027	74,027	0
Materials & Services	30,000	30,000	0
Transfers Out	31,208	31,208	0
Total Expenditures	135,235	135,235	0

Fund # - Description	Approved Amount	Adopted Amount	Variance
085 - TRIO GRANT			
Resources	254,243	254,243	0
Federal Sources	234,243 35,146	35,146	0
Transfers In	289,389	289,389	0
Total Resources	209,309	200,000	
Expenditures	258 800	258,800	0
Personnel Services	258,800 10,250	10,250	0
Materials & Services	20,339	20,339	0
Transfers Out	289,389	289,389	0
Total Expenditures	207,307		
095 - SMALL BUSINESS DEVELO	OPMENT CENTER		
Resources	33,000	33,000	0
Federal Sources	80,095	80,095	0
State Sources	120,000	120,000	0
Local Sources	108,350	108,350	0
Transfers In	56,500	56,500	0
Carry Forward	397,945	397,945	0
Total Resources	3719743		
Expenditures	299,111	299,111	0
Personnel Services	98,834	98,834	0
Materials & Services	397,945	397,945	0
Total Expenditures	391,543	27,75 12	
099 - WIOA			
Resources	(70.057	678,057	0
Federal Sources	678,057	678,057	0
Total Resources	678,057	070,037	· ·
Expenditures	0.55	461.057	0
Personnel Services	461,257	461,257 156,600	0
Materials & Services	156,600	3,750	0
Capital Outlay	3,750	56,450	0
Transfers Out	56,450	678,057	0
Total Expenditures	678,057	0/0,03/	v

Fund # - Description	Approved Amount	Adopted Amount	Variance
101 - TRIO Upward Bound			
Resources			
Federal Sources	264,197	264,197	0
Transfers In	33,138	33,138	0
Total Resources	297,335	297,335	0
Expenditures			
Personnel Services	205,596	205,596	0
Materials & Services	70,603	70,603	0
Transfers Out	21,136	21,136	0
Total Expenditures	297,335	297,335	0
102 - STEPS			
Resources			
Federal Sources	90,000	90,000	0
Total Resources	90,000	90,000	0
Expenditures			
Personnel Services	40,343	40,343	0
Materials & Services	19,657	19,657	0
Transfers Out	30,000	30,000	0
Total Expenditures	90,000	90,000	0
103 - VETERANS RESOURCE GRANT			
Resources			
State Sources	61,660	61,660	. 0
Total Resources	61,660	61,660	0
Expenditures			
Personnel Services	21,840	21,840	0
Materials & Services	39,820	39,820	0
Total Expenditures	61,660	61,660	0

Fund # - Description	Approved Amount	Adopted Amount	Variance
104 - GED WRAPAROUND			
Resources		407.000	0
State Sources	107,077	107,077	0 0
Transfers In	13,584	13,584	0
Total Resources	120,661	120,661	V
Expenditures		01.070	,
Personnel Services	91,370	91,370	0
Materials & Services	19,557	19,557	0
Transfers Out	9,734	9,734	0
Total Expenditures	120,661	120,661	U
105 - WELLNESS FUND			
Resources			0
State Sources	17,402	17,402	0
Total Resources	17,402	17,402	0
Expenditures			2
Personnel Services	7,880	7,880	0
Materials & Services	9,522	9,522	0
Total Expenditures	17,402	17,402	0
106 - HIGH SCHOOL EQUIVALE	ENCY PROG. (HEP)		
Resources	417,410	416 419	0
State Sources	416,418	416,418 416,418	0
Total Resources	416,418	410,410	V
Expenditures		221 200	0
Personnel Services	321,389	321,389	0
Materials & Services	65,183	65,183	0
Transfers Out	29,846	29,846	
Total Expenditures	416,418	416,418	0

ENTERPRISE FUNDS SUMMARY Reconciliation of Approved to Adopted

Fund # - Description	Approved Amount	Adopted Amount	Variance
200 - BOOKSTORE			
Resources			•
Other Revenue	538,178	538,178	0
Carry Forward	108,735	108,735	0
Total Resources	646,913	646,913	0
Expenditures			
Personnel Services	95,665	95,665	0
Materials & Services	434,590	434,590	0
Total Expenditures	530,255	530,255	0
Unappropriated Fund Balance	116,658	116,658	0
Total Expenditures and Unappropriated Fund Balance	646,913	646,913	0
250 - FOOD SERVICE			
Resources			
Other Revenue	20,820	20,820	0
Transfers In	23,000	23,000	0
Carry Forward	1,000	1,000	0
Total Resources	44,820	44,820	0
Expenditures			
Personnel Services	29,400	29,400	0
Materials & Services	15,420	15,420	0
Total Expenditures	44,820	44,820	0

RESERVE FUNDS SUMMARY Reconciliation of Approved to Adopted

Fund # - Description	Approved Amount	Adopted Amount	Variance
300 - RESERVE FOR PROGRAM DEVELOPM	ENT		
Resources		2014	0
Carry Forward	3,014	3,014	0
Total Resources	3,014	3,014	0
Expenditures			0
Materials & Services	3,014	3,014	0
Total Expenditures	3,014	3,014	0
301 - RESERVE - RAINY DAY			
Resources			0
Carry Forward	159,240	159,240	0
Total Resources	159,240	159,240	0
Expenditures			
Total Expenditures	0	0	0
Unappropriated Fund Balance	159,240	159,240	0
Total Expenditures and Unappropriated Fund Balance	159,240	159,240	0
302 - RESERVE FOR EQUIPMENT			
Resources			
Carry Forward	14,338	14,338	0
Total Resources	14,338	14,338	0
Expenditures			
Materials & Services	4,338	4,338	0
Capital Outlay	10,000	10,000	0
Total Expenditures	14,338	14,338	0
303 - RESERVE FOR FURNITURE			
Resources			-
Carry Forward	36,350	36,350	0
Total Resources	36,350	36,350	0
Expenditures			•
Materials & Services	26,350	26,350	0
Capital Outlay	10,000	10,000	. 0
Total Expenditures	36,350	36,350	0

RESERVE FUNDS SUMMARY Reconciliation of Approved to Adopted

Fund # - Description	Approved Amount	Adopted Amount	Variance
304 - RESERVE FOR TECHNOLOGY			
Resources		,	
Carry Forward	22,530	22,530	0
Total Resources	22,530	22,530	0
Expenditures			
Materials & Services	10,000	10,000	0
Capital Outlay	12,530	12,530	0
Total Expenditures	22,530	22,530	0
305 - RESERVE FOR BUILDING			
Resources			
Carry Forward	1,586	1,586	0
Total Resources	1,586	1,586	0
Expenditures			
Materials & Services	1,586	1,586	0
Total Expenditures	1,586	1,586	0
306 - STAFF DEVELOPMENT - INSTRU	CTIONAL		
Resources			
Transfers In	25,000	25,000	0
Carry Forward	12,400	12,400	0
Total Resources	37,400	37,400	0
Expenditures			
Materials & Services	37,400	37,400	0
Total Expenditures	37,400	37,400	0
307 - RESERVE - SNOW REMOVAL			
Resources			
Transfers In	6,000	6,000	0
Carry Forward	1,406	1,406	0
Total Resources	7,406	7,406	0
Expenditures			
Materials & Services	7,406	7,406	. 0
Total Expenditures	7,406	7,406	0

RESERVE FUNDS SUMMARY Reconciliation of Approved to Adopted

Fund # - Description	Approved Amount	Adopted Amount	Variance
308 - RESERVE - BUILDING MAIN	TENANCE		
Resources Carry Forward Total Resources	39,610 39,610	39,610 39,610	0 0
Expenditures Materials & Services Capital Outlay Total Expenditures	19,610 20,000 39,610	19,610 20,000 39,610	0 0 0
310 - RESERVE PERS LIABILITY			
Resources Carry Forward Total Resources	1,345,650 1,345,650	1,345,650 1,345,650	0
Expenditures Personnel Services Transfers Out Total Expenditures	1,147,150 198,500 1,345,650	1,147,150 198,500 1,345,650	0 0 0

DEBT AND CAPITAL PROJECTS FUNDS SUMMARY Reconciliation of Approved to Adopted

Fund # - Description	Approved Amount	Adopted` Amount	Variance
400 - DEBT SERVICE FUND			
Resources	720,001	720,001	0
Transfers In	720,001 720,001	720,001	0
Total Resources	720,001	, = 2, 5	
Expenditures	720,001	720,001	0
Debt Service	720,001	720,001	0
Total Expenditures	,		
500 - CAPITAL PROJECTS FUND)		
Resources	50,000	50,000	0
Transfers In	50,000 10,000	10,000	0
Carry Forward	60,000	60,000	0
Total Resources	. 00,000		
Expenditures	60,000	60,000	0
Materials & Services Total Expenditures	60,000	60,000	0
501 - CAPITAL PROJECTS - PHA	ASE 2 - WORK SKILLS TE	CH. CTR.	
Resources	25 700	25,790	0
Local Sources	25,790 25,790	25,790 25,790	0
Total Resources	25,790	23,770	
Expenditures	10,790	10,790	0
Materials & Services	15,000	15,000	0
Capital Outlay	25,790	25,790	0
Total Expenditures	20, 770	,	
503 - CAP PROJ - APPRENTICE	SHIP, IND, TRADE CENTI	ER-AITC	
Resources	200,000	200,000	0
State Sources	4,880,000	4,880,000	0
Local Sources	5,080,000	5,080,000	0
Total Resources	2,000,000	, ,	
Expenditures	40,826	40,826	0
Personnel Services	2,200,000	2,200,000	0
Materials & Services	2,839,174	2,839,174	0
Capital Outlay Total Expenditures	5,080,000	5,080,000	0
Total Expenditures	,		

Fiscal Year 2019-2020

001 - GENERAL FUND

Actual 2016-17	Actual 2017-18	Budget 2018-19	Number	Account Description	Proposed Amount	Approved Amount	Adopted Amount
86,263	82,851	82,851	4010	Adult Basic Education	82,851	82,851	82,851
26,000	18,186	0	4012	Accountability	18,186	18,186	18,186
0	0	18,186	4013	Program Improvement Grant	0	0	0
28,011	0	0	4014	EL/Civics Grant	0	0	0
140,274	101,037	101,037		Total Federal Sources	101,037	101,037	101,037
6,709,350	7,453,151	7,994,480	4100	College Support	8,630,342	8,630,342	8,630,342
18,911	13,507	50,000	4110	Grants and Contracts	100,000	100,000	100,000
6,728,260	7,466,658	8,044,480		Total State Sources	8,730,342	8,730,342	8,730,342
45,298	162,937	175,000	4110	Grants and Contracts	225,000	225,000	225,000
1,981,901	2,151,582	2,136,847	4200	Current Year Taxes	2,200,952	2,200,952	2,200,952
85,243	114,310	96,262	4201	Delinquent Taxes	99,150	99,150	99,150
908	650	988	4230	Facility Use Fee	1,000	1,000	1,000
7,272	5,949	4,581	4232	Live Work Income	11,000	11,000	11,000
12,210	0	0	4280	Contribution from KCC Foundation	0	0	0
2,500	2,250	2,250	4735	Agricultural Sales	2,500	2,500	2,500
3,885	4,570	4,500	4736	Culinary Revenue	0	0	0
2,139,216	2,442,248	2,420,428		Total Local Sources	2,539,602	2,539,602	2,539,602
208,432	177,982	167,558	4500	Credit Tuition - Summer	221,160	221,160	221,160
819,556	889,387	896,429	4501	Credit Tuition - Fall	840,067	840,067	840,067
687,683	789,942	808,774	4502	Credit Tuition - Winter	731,468	731,468	731,468
618,922	764,304	774,188	4503	Credit Tuition - Spring	772,291	772,291	772,291
200,797	210,210	243,214	4504	Distance Ed. Tuition - Summer	261,813	261,813	261,813
357,639	452,114	534,887	4505	Distance Ed. Tuition - Fall	552,879	552,879	552,879
367,561	469,072	534,536	4506	Distance Ed. Tuition - Winter	592,741	592,741	592,741
353,944	425,523	496,525	4507	Distance Ed. Tuition - Spring	519,547	519,547	519,547
4,833	8,037	5,000	4509	OIT Course Tuition - Fall	5,000	5,000	5,000
5,639	9,729	5,000	4510	OIT Course Tuition - Winter	5,000	5,000	5,000
5,907	8,037	5,000	4511	OIT Course Tuition - Spring	5,000	5,000	5,000
40,935	16,430	16,000	4512	Non-Credit Tuition - Summer	15,000	15,000	15,000
45,287	73,695	70,000	4513	Non-Credit Tuition - Fall	95,000	95,000	95,000
16,956	34,473	50,000	4514	Non-Credit Tuition - Winter	30,000	30,000	30,000
80,623	146,808	80,000	4515	Non-Credit Tuition - Spring	80,000	80,000	80,000
710	413	0	4516	Misc. Non-Credit Tuition	100	100	100
6,600	9,880	9,518	4570	Orientation Fee	6,000	6,000	6,000
205,755	220,638	303,188	4572	Distance Ed. Fees	343,678	343,678	343,678
13,533	16,968	17,103	4573	Lake County Fee	13,443	13,443	13,443
20,745	20,700	20,662	4574	Student ID Fees	19,000	19,000	19,000
0	22	0	4576	KCC Lab Fees	2,000	2,000	2,000

Fiscal Year 2019-2020

001 - GENERAL FUND

Actual	Actual	Budget				Approved Amount	Adopted Amount
<u>2016-17</u>	2017-18	2018-19	Number	Account Description	Amount	Amount	Amount
242,244	338,422	338,301	4581	Facility Fees	335,673	335,673	335,673
0	1,545	15,000	4583	KCET Fee	15,750	61,750	61,750
1,460	1,800	1,631	4590	Installment Fees	2,200	2,200	2,200
7,488	20,375	18,000	4591	Late Fees	17,000	17,000	17,000
210	420	0	4595	OUS Application Fee	0	0	0
0	0	0	4596	Late Drop Refunds - CR	0	0	0
0	0	0	4599	15 to Finish	-160,925	-160,925	-160,925
4,313,457	5,106,921	5,410,514		Total Tuition & Fees	5,320,885	5,366,885	5,366,885
27,709	47,031	63,055	4600	Interest, Investment	60,000	60,000	60,000
17,190	50	50	4601	Interest, LGIP - Matching Funds	50	50	50
18,529	39,352	23,500	4602	Interest, Taxes	27,000	27,000	27,000
970	1,250	1,000	4611	Interest, Money Market	1,000	1,000	1,000
64,397	87,683	87,605		Total Interest Income	88,050	88,050	88,050
,	,						
15,566	43,499	23,421	4700	Miscellaneous Revenue	100,000	100,000	100,000
25	0	0	4740	Fines Income	46,000	0	0
19,297	18,486	20,000	4750	Testing Fees	20,000	20,000	20,000
7,252	7,234	6,834	4755	Transcript Fees	7,000	7,000	7,000
-10	-20	0	4799	Cash Over / Short	0	0	0
42,129	69,199	50,255		Total Other Revenue	173,000	127,000	127,000
467,000	34,548	0	5000	Transfers In - General Fund	248,500	248,500	248,500
68,772	118,924	175,430	5010	Transfers in - Indirect Cost Revenue	303,348	303,348	303,348
535,772	153,472	175,430		Total Transfers In	551,848	551,848	551,848
5,422,302	4,009,545	4,095,144	5999	Carry Forward	4,383,385	4,383,385	4,383,385
5,422,302 5,422,302	4,009,545	4,095,144	3777	Total Carry Forward	4,383,385	4,383,385	4,383,385
19,385,808	19,436,763	20,384,893		Total Resources	21,888,149	21,888,149	21,888,149

Fiscal Year 2019-2020

1101 - Communication

Actual	Actual	Budget			_	Approved	Adopted
2016-17	2017-18	2018-19	Acct#	Account Description	Amount	Amount	Amount
					100.000	100 000	100.000
166,011	117,300	100,000	6120	Adjunct Faculty - Credit	100,000		100,000
183,483	236,000	249,458	6130	Full Time - 9 Month Faculty	249,174		249,174
26,334	26,601	26,734	1	FICA	26,712		26,712
130	135	248	2	Worker's Compensation	248		248
2,423	2,451	3,495	3	Unemployment	3,492		3,492
61,422	82,865	77,299	4	PERS	91,512	91,512	91,512
500	809	645	5	Life Insurance	645	645	645
773	1,061	162	6	Accident/Disability Insurance	162	162	162
29,571	39,558	64,800	7	Health Insurance	67,200	67,200	67,200
470,647	506,779	522,840		Total Personnel Services	539,145	539,145	539,145
107	-3,469	750	7050	Supplies	0	0	0
287	47	300	7060	Books	0	0	0
0	0	100	7061	Multi-media	0	0	0
2,604	341	1,500	7240	Travel	0	0	0
510	0	600	7350	Dues / Memberships	0	0	0
210	0	500	7360	Subscriptions	0	0	0
412	0	500	7400	Contracted Services	0	0	0
4,129	-3,081	4,250		Total Materials & Services	0	0	0
474,776	503,698	527,090		Total Expenditures	539,145	539,145	539,145

This funds adjunct faculty, and 4 9-month faculty. 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."

Fiscal Year 2019-2020

1102 - Education

Actual	Actual	Budget			Proposed	Approved	Adopted
2016-17	2017-18	2018-19	Acct#	Account Description	Amount	Amount	Amount
0	736	0	6100	Full Time Faculty	0	0	0
48,031	65,045	95,000	6120	Adjunct Faculty - Credit	95,000	95,000	95,000
51,792	600	45,000	6130	Full Time - 9 Month Faculty	60,043	60,043	60,043
7,229	4,894	10,710	1	FICA	11,861	11,861	11,861
39	29	172	2	Worker's Compensation	172	172	172
698	464	1,400	3	Unemployment	1,550	1,550	1,550
19,960	11,043	25,574	4	PERS	34,637	34,637	34,637
140	25	117	5	Life Insurance	117	117	117
219	4	39	6	Accident/Disability Insurance	39	39	39
13,426	7,300	16,200	7	Health Insurance	16,800	16,800	16,800
141,534	90,141	194,212		Total Personnel Services	220,220	220,220	220,220
2,683	0	0	7031	Books for Resale	0	0	0
382	54	400	7050	Supplies	0	0	0
0	0	400	7060	Books	0	0	0
0	0	300	7061	Multi-media	0	0	0
0	0	100	7100	Printing	. 0	0	0
102	101	300	7240	Travel	0	0	0
145	0	200	7350	Dues / Memberships	0	0	0
50	340	300	7400	Contracted Services	0	0	0
61,375	35,194	60,000	7755	Student Tuition Waivers	0	0	0
64,736	35,689	62,000		Total Materials & Services	0	0	0
206,270	125,830	256,212		Total Expenditures	220,220	220,220	220,220

This funds adjunct faculty and 1 full-time faculty position. 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."

Fiscal Year 2019-2020

1103 - Health & Physical Ed.

Actual	Actual	Budget			Proposed	Approved	Adopted
2016-17	2017-18	2018-19	Acct#	Account Description	Amount	Amount	Amount
37,288	35,199	35,000	6120	Adjunct Faculty - Credit	35,000	35,000	35,000
2,783	2,628	2,678	1	FICA	2,678	2,678	2,678
25	18	60	2	Worker's Compensation	60	60	60
258	246	350	3	Unemployment	350	350	350
1,688	2,689	5,639	4	PERS	6,707	6,707	6,707
42,043	40,781	43,726		Total Personnel Services	44,794	44,794	44,794
686	450	1,050	7050	Supplies	0	0	0
392	0	300	7060	Books	0	0	0
500	0	300	7400	Contracted Services	0	0	0
1,578	450	1,650		Total Materials & Services	0	0	0
43,621	41,231	45,376		Total Expenditures	44,794	44,794	44,794

This funds adjunct faculty. 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."

Fiscal Year 2019-2020

1104 - Science

Actual 2016-17	Actual 2017-18	Budget 2018-19	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
			<i>c</i> 100	Pull Time Feeulty	85,152	85,152	85,152
79,592	75,842	80,581	6100	Full Time Faculty Adjunct Faculty - Credit	60,000	60,000	60,000
51,945	95,784	60,000	6120	Full Time - 9 Month Faculty	182,578	182,578	182,578
237,503	163,944	173,315	6130		25,000	25,000	25,000
1,039	0	25,000	6800	Part Time Support Staff	15,300	15,300	15,300
0	0	15,000	6900	Student Wages	28,154	28,154	28,154
27,970	25,245	27,073	1	FICA	234	234	234
158	114	189	2	Worker's Compensation	3,680	3,680	3,680
2,568	2,109	3,539	3	Unemployment	84,774	84,774	84,774
70,183	70,818	67,605	4	PERS	660	660	660
848	829	660	5	Life Insurance	216	216	216
1,219	1,064	216	6	Accident/Disability Insurance	67,200	67,200	67,200
54,509	45,578	64,800	7	Health Insurance		-	552,947
527,535	481,326	517,977		Total Personnel Services	552,947	552,947	334,741
1,662	871	0	7050	Supplies	0	0	0
210	0	0	7060	Books	0	0	0
42	0	100	7100	Printing	0	0	0
760	928	750	7115	Postage	0	0	0
3,308	316	5,000	7240	Travel	0	0	0
3,308 0	0	900	7250	Training & Continuing Education	0	0	0
150	344	1,200	7350	Dues / Memberships	0	0	0
0	0	100	7360	Subscriptions	0	0	0
50	295	1,000	7400	Contracted Services	0	0	0
0	0	5,000	7850	Repairs	0	0	0
	13,122	20,000	7925	Tools & Equipment < \$5,000	0	0	0
36,477	15,122	0	7935	Software < \$5,000	0	0	0
4,935	15,876	34,050	,,,,,,	Total Materials & Services	0	0	0
47,594	13,670	54,050		2000			
0	481	10,000	8000	Equipment	0		0
0	481	10,000		Total Capital Outlay	0	0	0
575,129	497,683	562,027		Total Expenditures	552,947	552,947	552,947

This funds 1 full-time faculty position, 3 9-month faculty positions and adjunct faculty. 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."

Fiscal Year 2019-2020

1105 - Mathematics

Actual	Actual	Budget			Proposed	Approved	Adopted
2016-17	2017-18	2018-19	Acct#	Account Description	Amount	Amount	Amount
68,395	54,247	50,000	6120	Adjunct Faculty - Credit	50,000	50,000	50,000
108,524	168,613	176,496	6130	Full Time - 9 Month Faculty	198,471	198,471	198,471
0	0	0	6800	Part Time Support Staff	2,222	2,222	2,222
13,430	16,779	17,327	1	FICA	19,178	19,178	19,178
79	88	84	2	Worker's Compensation	89	89	89
1,238	1,498	2,265	3	Unemployment	2,507	2,507	2,507
36,276	52,765	48,331	4	PERS	63,902	63,902	63,902
326	556	463	5	Life Insurance	463	463	463
478	737	162	6	Accident/Disability Insurance	162	162	162
23,973	42,384	48,600	7	Health Insurance	50,400	50,400	50,400
0	38	0	9	Flexible Benefit Plan	0	0	0
252,718	337,707	343,727		Total Personnel Services	387,393	387,393	387,393
1,464	421	1,000	7050	Supplies	0	0	0
0	0	200	7060	Books	0	0	0
0	142	200	7061	Multi-media	0	0	0
0	60	100	7100	Printing	0	0	0
229	250	500	7240	Travel	0	0	0
0	0	176	7350	Dues / Memberships	0	0	0
81	236	500	7400	Contracted Services	0	0	0
0	299	0	7925	Tools & Equipment < \$5,000	0	0	0
1,774	1,409	2,676		Total Materials & Services	0	0	0
254,492	339,116	346,403		Total Expenditures	387,393	387,393	387,393

This funds adjunct faculty, and 3 9-month faculty positions. 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."

Fiscal Year 2019-2020

1151 - Arts & Letters

Actual	Actual	Budget			Proposed	Approved	Adopted
2016-17	2017-18	2018-19	Acct#	Account Description	Amount	Amount	Amount
107,550	80,738	75,000	6120	Adjunct Faculty - Credit	75,000	75,000	75,000
6,363	6,044	5,738	1	FICA	5,738	5,738	5,738
45	37	30	2	Worker's Compensation	30	30	30
754	513	750	3	Unemployment	. 750	750	750
11,155	12,765	12,083	4	PERS	14,371	14,371	14,371
0	986	0	7	Health Insurance	0	0	0
0	50	0	9	Flexible Benefit Plan	0	0	0
125,866	101,132	93,600		Total Personnel Services	95,889	95,889	95,889
0	296	250	7050	Supplies	0	0	0
0	0	150	7060	Books	0	0	0
0	0	250	7150	Marketing	0	0	0
0	0	250	7240	Travel	0	0	0
0	0	150	7350	Dues / Memberships	0	0	0
0	0	200	7400	Contracted Services	0	0	0
0	296	1,250		Total Materials & Services	0	0	0
125,866	101,428	94,850		Total Expenditures	95,889	95,889	95,889

This funds adjunct faculty. 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."

Fiscal Year 2019-2020

1152 - Social Sciences

Actual	Actual	Budget			Proposed	Approved	Adopted
2016-17	2017-18	2018-19	Acct#	Account Description	Amount	Amount	Amount
71,697	74,602	70,000	6120	Adjunct Faculty - Credit	70,000	70,000	70,000
114,091	129,273	126,257	6130	Full Time - 9 Month Faculty	132,857	132,857	132,857
0	0	0	6800	Part Time Support Staff	3,500	3,500	3,500
12,393	14,269	15,014	1	FICA	•		•
	•	•			15,786	15,786	15,786
79	66	76	2	Worker's Compensation	76	76	76
1,291	1,404	1,963	3	Unemployment	2,064	2,064	2,064
34,907	50,624	44,981	4	PERS	54,527	54,527	54,527
339	432	339	5	Life Insurance	339	339	339
516	539	108	6	Accident/Disability Insurance	108	108	108
23,728	28,940	32,400	7	Health Insurance	33,600	33,600	33,600
259,041	300,149	291,138		Total Personnel Services	312,858	312,858	312,858
0	689	1,000	7050	Supplies	0	0	0
0	348	500	7060	Books	0	0	0
0	0	100	7100	Printing	0	0	0
0	71	1,000	7240	Travel	0	0	0
0	50	100	7350	Dues / Memberships	0	0	0
325	310	400	7400	Contracted Services	0	0	0
0	245	0	7940	Furniture < \$5,000	0	0	0
325	1,714	3,100		Total Materials & Services	0	0	0
259,366	301,862	294,238		Total Expenditures	312,858	312,858	312,858

This funds part time support staff and 2 nine month faculty positions. 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."

Fiscal Year 2019-2020

1153 - Agricultural Science

Actual 2016-17	Actual 2017-18	Budget 2018-19	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
77.40.4	14.072	14,000	6120	Adjunct Faculty - Credit	14,000	14,000	14,000
7,404	14,973 62,645	66,482	6130	Full Time - 9 Month Faculty	70,253	70,253	70,253
64,701 0	02,043	1,000	6800	Part Time Support Staff	1,000	1,000	1,000
5,025	5,239	6,233	1	FICA	6,522	6,522	6,522
3,023	26	53	2	Worker's Compensation	53	53	53
504	467	815	3	Unemployment	853	853	853
14,055	17,192	17,426	4	PERS	21,911	21,911	21,911
14,033	223	171	5	Life Insurance	171	171	171
264	276	54	6	Accident/Disability Insurance	54	54	54
12,500	18,100	16,200	7	Health Insurance	16,800	16,800	16,800
12,500	18	0	9	Flexible Benefit Plan	0	0	0
104,619	119,159	122,435		Total Personnel Services	131,616	131,616	131,616
143	1,565	700	7050	Supplies	0	0	0
0	0	200	7060	Books	0	0	0
148	0	500	7150	Marketing	0	0	0
500	2,125	500	7240	Travel	0	0	0
0	0	75	7360	Subscriptions	0	0	0
100	485	750	7400	Contracted Services	0	0	0
1,190	538	2,500	7925	Tools & Equipment < \$5,000	0	0	0
0	0	1,000	7935	Software < \$5,000	0	0	0
2,082	4,713	6,225		Total Materials & Services	0	0	0
7,470	0	0	8000	Equipment	0	0	0
7,470 7,470	0	0		Total Capital Outlay	0	0	0
114,171	123,872	128,660		Total Expenditures	131,616	131,616	131,616

This funds adjunct faculty, and 1 full-time faculty position. 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 2019-2020

1202 - Developmental Ed. - Mathematics

Actual	Actual	Budget	A 411	4.70	_	Approved	Adopted
<u>2016-17</u>	2017-18	2018-19	Acct#	Account Description	Amount	Amount	Amount
47,524	44,575	40,000	6120	Adjunct Faculty - Credit	40,000	40,000	40,000
67,936	69,657	71,355	6130	Full Time - 9 Month Faculty	73,497	73,497	73,497
0	0	3,750	6800	Part Time Support Staff	3,825	3,825	3,825
8,722	8,589	8,806	1	FICA	8,975	8,975	8,975
42	44	50	2	Worker's Compensation	55	55	55
802	739	1,151	3	Unemployment	1,173	1,173	1,173
25,504	26,719	27,422	4	PERS	32,257	32,257	32,257
191	248	191	5	Life Insurance	191	191	191
275	301	54	6	Accident/Disability Insurance	54	54	54
14,392	17,865	16,200	7	Health Insurance	16,800	16,800	16,800
0	8	0	9	Flexible Benefit Plan	0	0	0
165,387	168,745	168,978		Total Personnel Services	176,827	176,827	176,827
419	611	500	7050	Supplies	0	0	0
0	0	200	7060	Books	0	0	0
0	0	100	7100	Printing	0	0	0
226	0	500	7240	Travel	. 0	0	0
0	0	176	7350	Dues / Memberships	0	0	0
0	299	0	7925	Tools & Equipment < \$5,000	0	0	0
645	910	1,476		Total Materials & Services	0	0	0
166,033	169,656	170,454		Total Expenditures	176,827	176,827	176,827

This funds adjunct faculty, and 1 9-month faculty position. 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."

Fiscal Year 2019-2020

1203 - Developmental Ed. - Language Arts

Actual	Actual	Budget			Proposed	Approved	Adopted
2016-17	2017-18	2018-19	Acct#	Account Description	Amount	Amount	Amount
22,548	33,640	30,000	6120	Adjunct Faculty - Credit	30,000	30,000	30,000
54,083	60,468	64,172	6130	Full Time - 9 Month Faculty	67,812	67,812	67,812
0	0	0	6800	Part Time Support Staff	3,500	3,500	3,500
5,979	6,997	7,204	1	FICA	7,750	7,750	7,750
29	34	57	2	Worker's Compensation	62	62	62
553	635	942	3	Unemployment	1,013	1,013	1,013
18,556	26,372	23,700	4	PERS	28,438	28,438	28,438
165	215	175	5	Life Insurance	175	175	175
252	269	54	6	Accident/Disability Insurance	54	54	54
14,900	18,100	16,200	7	Health Insurance	16,800	16,800	16,800
117,064	146,730	142,504		Total Personnel Services	155,605	155,605	155,605
234	268	400	7050	Supplies	0	0	0
0	48	100	7060	Books	0	0	0
178	0	500	7240	Travel	0	0	0
412	316	1,000		Total Materials & Services	0	0	0
117,476	147,046	143,504		Total Expenditures	155,605	155,605	155,605

This funds adjunct faculty, and 1 9- month faculty position. 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."

Fiscal Year 2019-2020

1205 - GED / ESL

Actual	Actual	Budget			Proposed	Approved	Adopted
2016-17	2017-18	2018-19	Acct#	Account Description	Amount	Amount	Amount
0	1,672	0	6120	Adjunct Faculty - Credit	0	0	0
0	0	0	6600	Administrative Salaries	65,925	65,925	65,925
0	0	0	6800	Part Time Support Staff	200,729	200,729	200,729
0	128	0	1	FICA	20,399	20,399	20,399
0	1	0	2	Worker's Compensation	170	170	170
0	12	0	3	Unemployment	2,658	2,658	2,658
0	0	0	4	PERS	72,982	72,982	72,982
0	0	0	5	Life Insurance	134	134	134
0	0	0	6	Accident/Disability Insurance	54	54	54
0	0	0	7	Health Insurance	54,312	54,312	54,312
0	1,812	0		Total Personnel Services	417,363	417,363	417,363
0	0	0	7050	Supplies	1,017	1,017	1,017
0	0	0	7060	Books	1,331	1,331	1,331
0	0	0	7100	Printing	416	416	416
0	0	0	7240	Travel	11,569	11,569	11,569
0	0	0	7250	Training & Continuing Education	2,108	2,108	2,108
0	0	0	7350	Dues / Memberships	165	165	165
704,649	248,677	275,000	7400	Contracted Services	9,528	9,528	9,528
0	328,511	370,000	7657	Cont. Serv., Credit Recovery	408,141	408,141	408,141
0	0	0	7925	Tools & Equipment < \$5,000	257	257	257
704,649	577,188	645,000		Total Materials & Services	434,532	434,532	434,532
704,649	579,001	645,000		Total Expenditures	851,895	851,895	851,895

This funds the operations of Adult Learners which includes GED, ESL, ABE, and Credit Recovery. This cost center supports the Strategic Plan Initiatives of Increased Prosperity, Access, and Community and the Core Theme, "Support Student Success."

Fiscal Year 2019-2020

1301 - Business Mgmt.

Actual	Actual	Budget			Proposed	Approved	Adopted
2016-17	2017-18	2018-19	Acct#	Account Description	Amount	Amount	Amount
41,925	27,814	30,000	6120	Adjunct Faculty - Credit	30,000	30,000	30,000
65,695	70,680	71,355	6130	Full Time - 9 Month Faculty	73,497	73,497	73,497
8,107	7,329	7,754	1	FICA	7,918	7,918	7,918
44	36	60	2	Worker's Compensation	60	60	60
746	626	1,014	3	Unemployment	1,035	1,035	1,035
21,588	21,833	21,116	4	PERS	25,864	25,864	25,864
214	248	184	5	Life Insurance	184	184	184
278	300	54	6	Accident/Disability Insurance	54	54	54
16,267	17,682	16,200	7	Health Insurance	16,800	16,800	16,800
154,864	146,548	147,736		Total Personnel Services	155,412	155,412	155,412
1,340	311	500	7050	Supplies	0	0	0
0	621	100	7060	Books	0	0	0
0	176	150	7100	Printing	0	0	0
1,344	440	950	7240	Travel	0	0	0
0	0	300	7350	Dues / Memberships -	0	0	0
0	128	400	7400	Contracted Services	. 0	0	0
2,683	1,677	2,400		Total Materials & Services	0	0	0
157,547	148,225	150,136		Total Expenditures	155,412	155,412	155,412

This funds adjunct faculty, and 1 9- month faculty position. 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."

Fiscal Year 2019-2020

1302 - Emergency Response Op.

Actual 2016-17	Actual 2017-18	Budget 2018-19	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
	CA 565	65,000	6120	Adjunct Faculty - Credit	65,000	65,000	65,000
57,522	64,565	91,848	6130	Full Time - 9 Month Faculty	105,947	105,947	105,947
100,463	83,561	35,000	6800	Part Time Support Staff	56,661	56,661	56,661
32,413	43,381	14,676	1	FICA	17,412	17,412	17,412
14,291	14,284 85	60	2	Worker's Compensation	100	100	100
87	1,286	1,918	3	Unemployment	2,276	2,276	2,276
1,338	•	31,431	4	PERS	51,486	51,486	51,486
22,361	38,504 289	225	5	Life Insurance	225	225	225
251	365	108	6	Accident/Disability Insurance	108	108	108
438		32,400	7	Health Insurance	33,600	33,600	33,600
19,759 248,921	21,610 267,930	272,666	,	Total Personnel Services	332,815	332,815	332,815
4,428	2,087	2,000	7050	Supplies	0	0	0
2,470	3,260	2,000	7060	Books	0	0	0
2,470	0	500	7061	Multi-media	0	0	0
981	0	200	7100	Printing	0		0
0	680	1,000	7150	Marketing	0	0	0
901	612	2,000	7240	Travel	0	0	0
254	0	500	7250	Training & Continuing Education	0	0	0
0	228	750	7350	Dues / Memberships	0		0
1,078	1,172	1,000	7360	Subscriptions	C		0
7,299	3,773	2,500	7400	Contracted Services	C		0
0	0	2,000	7850	Repairs	(0
701	1,307	2,000	7920	Equipment Lease / Rental	(0
12,614	12,423	5,000	7925	Tools & Equipment < \$5,000	(0
79	0	500	7935	Software < \$5,000) 0	0
0	0	2,500	7940	Furniture < \$5,000) 0	0
30,804	25,543	24,450		Total Materials & Services	•	0	0
13,430	0	0	8000	Equipment	20,00		20,000
13,430	0	0		Total Capital Outlay	20,00	0 20,000	20,000
293,155	293,473	297,116		Total Expenditures	352,81	5 352,815	352,815

This funds adjunct faculty, and 2 9- month faculty positions. 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."

Fiscal Year 2019-2020

1303 - Advanced Mfg. Eng.

Actual	Actual	Budget			-	Approved	Adopted
2016-17	2017-18	2018-19	Acct#	Account Description	Amount	Amount	Amount
0	2,194	7,200	6120	Adjunct Faculty - Credit	7,200	7,200	7,200
0	43,797	46,677	6130	Full Time - 9 Month Faculty	49,325	49,325	49,325
0	3,220	4,122	1	FICA	4,324	4,324	4,324
0	24	90	2	Worker's Compensation	90	90	90
0	323	539	3	Unemployment	565	565	565
0	10,509	1,160	4	PERS	1,380	1,380	1,380
0	139	127	5	Life Insurance	127	127	127
0	203	54	6	Accident/Disability Insurance	54	54	54
0	3,449	16,200	7	Health Insurance	16,800	16,800	16,800
0	63,858	76,169		Total Personnel Services	79,865	79,865	79,865
0	183	1,500	7050	Supplies	0	0	0
0	0	600	7060	Books	0	0	0
0	0	750	7061	Multi-media	0	0	0
0	231	1,500	7240	Travel	0	0	0
0	0	3,500	7400	Contracted Services	. 0	0	0
0	5,943	1,000	7925	Tools & Equipment < \$5,000	0	0	0
0	0	1,000	7935	Software < \$5,000	0	0	0
0	0	500	7940	Furniture < \$5,000	0	0	0
0	6,357	10,350		Total Materials & Services	0	0	0
0	70,215	86,519		Total Expenditures	79,865	79,865	79,865

This funds adjunct faculty, and 1 9- month faculty position. 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."

Fiscal Year 2019-2020

1304 - Nursing

Actual	Actual	Budget			Proposed	Approved	Adopted
2016-17	2017-18	2018-19	Acct#	Account Description	Amount	Amount	Amount
163,714	151,903	158,714	6100	Full Time Faculty	178,818	178,818	178,818
103,714	50,646	32,000	6120	Adjunct Faculty - Credit	32,000	32,000	32,000
50,000	48,300	45,205	6130	Full Time - 9 Month Faculty	108,217	108,217	108,217
15,405	16,279	15,710	6700	Full Time Support Staff	0	0	0
43,762	21,659	15,000	6800	Part Time Support Staff	30,531	30,531	30,531
21,432	21,409	20,397	1	FICA	26,742	26,742	26,742
21,432	107	278	2	Worker's Compensation	186	186	186
2,101	1,993	2,666	3	Unemployment	3,496	3,496	3,496
51,686	53,630	55,275	4	PERS	88,944	88,944	88,944
51,080	586	561	5	Life Insurance	577	577	577
830	891	174	6	Accident/Disability Insurance	201	201	201
41,136	46,475	52,359	7	Health İnsurance	70,754	70,754	70,754
401,554	413,880	398,340	•	Total Personnel Services	540,465	540,465	540,465
401,334	415,000	270,210					
2,683	-62	4,000	7050	Supplies	0	0	0
187	0	500	7060	Books	0	0	0
135	65	100	7100	Printing	0	0	0
29	0	50	7115	Postage	0	0	0
67	0	500	7150	Marketing	0	0	0
2,585	2,037	2,500	7240	Travel	0	0	0
198	158	225	7350	Dues / Memberships	0	0	0
0	118	250	7360	Subscriptions	0	0	0
3,907	3,315	2,000	7400	Contracted Services	0	0	0
42	1,103	2,000	7850	Repairs	0	0	0
798	586	1,000	7920	Equipment Lease / Rental	0	0	0
279	0	3,000	7925	Tools & Equipment < \$5,000	0	0	0
193	0	2,000	7940	Furniture < \$5,000	0	0	0
11,103	7,319	18,125		Total Materials & Services	0	0	0
412,656	421,199	416,465		Total Expenditures	540,465	540,465	540,465

This funds the Nursing Department's Director of Nursing, 1 full-time Faculty, adjunct faculty, and 2 9- month faculty positions. 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."

Fiscal Year 2019-2020

1305 - Automotive

Actual 2016-17	Actual 2017-18	Budget 2018-19	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
30,155	9,476	15,000	6120	Adjunct Faculty - Credit	15,000	15,000	15,000
47,100	62	45,056	6130	Full Time - 9 Month Faculty	47,611	47,611	47,611
2,150	6,040	0	6800	Part Time Support Staff	0	0	0
2,130	0,040	3,750	6900	Student Wages	0	0	0
6,008	1,156	4,881	1	FICA	4,790	4,790	4,790
41	3	296	2	Worker's Compensation	26	26	26
557	109	638	3	Unemployment	626	626	626
14,638	2,161	12,699	4	PERS	15,905	15,905	15,905
150	0	150	5	Life Insurance	150	150	150
152	0	54	6	Accident/Disability Insurance	54	54	54
15,666	0	16,200	7	Health Insurance	16,800	16,800	16,800
116,617	19,007	98,724		Total Personnel Services	100,962	100,962	100,962
5,317	2,675	7,500	7020	Live-Work Expense	0	0	0
3,921	2,641	1,000	7050	Supplies	0	0	0
60	212	350	7060	Books	0	0	0
. 0	0	500	7061	Multi-media	0	0	0
0	60	350	7100	Printing	0	0	0
284	528	500	7150	Marketing	0	0	0
246	87	500	7240	Travel	0	0	0
1,386	0	2,000	7250	Training & Continuing Education	0	0	0
0	0	500	7350	Dues / Memberships	0	0	0
569	1,428	2,000	7360	Subscriptions	0	0	0
1,580	214	4,500	7400	Contracted Services	0	0	0
0	258	0	7645	Other Fees & Services	0	0	0
422	0	500	7850	Repairs	0	0	0
0	0	200	7920	Equipment Lease / Rental	0	0	0
19,135	172	1,000	7925	Tools & Equipment < \$5,000	0	0	0
0	0	4,000	7935	Software < \$5,000	0	0	0
0	0	400	7940	Furniture < \$5,000	0	0	0
32,919	8,275	25,800		Total Materials & Services	0	0	0
149,535	27,282	124,524		Total Expenditures	100,962	100,962	100,962

This funds adjunct faculty, and 1 9- month faculty position. 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."

Fiscal Year 2019-2020

1306 - Apprenticeship Related Training

Actual	Actual	Budget			Proposed	Approved	Adopted
2016-17	2017-18	2018-19	Acct#	Account Description	Amount	Amount	Amount
38,565	42,197	35,000	6120	Adjunct Faculty - Credit	35,000	35,000	35,000
2,865	3,168	2,678	1	FICA	2,678	2,678	2,678
15	34	15	2	Worker's Compensation	15	15	15
266	293	350	3	Unemployment	350	350	350
7,690	8,656	5,639	4	PERS	6,707	6,707	6,707
49,401	54,349	43,681		Total Personnel Services	44,749	44,749	44,749
12	0	200	7050	Supplies	0	0	0
0	2,404	4,000	7060	Books	0	0	0
0	757	750	7240	Travel	0	0	0
0	0	2,000	7250	Training & Continuing Education	0	0	0
0	0	200	7400	Contracted Services	0	0	0
0	1,200	0	7751	Emp. Tuition Waivers - Non-Credit	0	0	0
0	0	300	7920	Equipment Lease / Rental	0	0	0
12	4,361	7,450		Total Materials & Services	0	0	0
49,414	58,710	51,131		Total Expenditures	44,749	44,749	44,749

This funds adjunct faculty. 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,

Fiscal Year 2019-2020

1308 - Culinary Arts

Actual	Actual	Budget			Proposed		Adopted
2016-17	2017-18	2018-19	Acct#	Account Description	Amount	Amount	Amount
9,297	0	0	6100	Full Time Faculty	0	0	0
38,971	45,990	60,000	6120	Adjunct Faculty - Credit	60,000	60,000	60,000
47,770	48,630	55,706	6130	Full Time - 9 Month Faculty	54,846	54,846	54,846
7,343	6,974	12,000	6800	Part Time Support Staff	20,000	20,000	20,000
0	0	2,000	6900	Student Wages	3,000	3,000	3,000
7,469	7,671	9,923	1	FICA	10,545	10,545	10,545
45	46	85	2	Worker's Compensation	85	85	85
720	713	1,277	3	Unemployment	1,378	1,378	1,378
21,442	23,896	22,378	4	PERS	26,508	26,508	26,508
162	174	162	5	Life Insurance	162	162	162
285	231	54	6	Accident/Disability Insurance	54	54	54
14,900	9,573	16,200	7	Health Insurance	16,800	16,800	16,800
148,403	143,896	179,785		Total Personnel Services	193,379	193,379	193,379
0	728	2,500	7010	Food & Beverage CGS	0	0	0
0	1,915	0	7020	Live-Work Expense	0	0	0
45	423	1,000	7050	Supplies	0	0	0
368	0	500	7060	Books	0	0	0
84	57	100	7100	Printing	0	0	0
0	58	500	7240	Travel	0	0	0
1,605	863	2,000	7400	Contracted Services	0	0	0
0	143	0	7820	Uniform Rental	0	0	0
0	0	2,500	7850	Repairs	0	0	0
824	899	1,000	7920	Equipment Lease / Rental	0	0	0
1,578	0	0	7925	Tools & Equipment < \$5,000	0	0	0
4,505	5,087	10,100		Total Materials & Services	0	0	0
152,908	148,983	189,885		Total Expenditures	193,379	193,379	193,379

This funds adjunct faculty, and 1 9- month faculty position. 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."

Fiscal Year 2019-2020

1309 - Gen. Ed. Computer Skills

Actual 2016-17	Actual 2017-18	Budget 2018-19	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
58,811	58,892	70,000	6120	Adjunct Faculty - Credit	40,000	40,000	40,000
0	0	0	6130	Full Time - 9 Month Faculty	44,360	44,360	44,360
7,610	0	0	6900	Student Wages	5,445	5,445	5,445
6,155	4,393	5,355	1	FICA	6,870	6,870	6,870
29	19	23	2	Worker's Compensation	66	66	66
464	412	700	3	Unemployment	898	898	898
10,031	12,107	11,277	4	PERS	19,806	19,806	19,806
0	0	0	5	Life Insurance	133	133	133
13	1	0	6	Accident/Disability Insurance	54	54	54
0	0	0	7	Health Insurance	16,800	16,800	16,800
83,112	75,825	87,355		Total Personnel Services	134,432	134,432	134,432
93	80	200	7050	Supplies	0	0	0
0	0	200	7060	Books	0	0	0
0	17	200	7061	Multi-media	0	0	0
60	0	200	7100	Printing	0	0	0
372	0	1,000	7240	Travel	0	0	0
0	0	200	7350	Dues / Memberships	0	0	0
2,030	0	100	7360	Subscriptions	0	0	0
269	350	1,000	7400	Contracted Services	0	0	0
0	0	500	7925	Tools & Equipment < \$5,000	0	0	0
29	0	0	7935	Software < \$5,000	0	0	0
2,853	447	3,600		Total Materials & Services	0	0	0
85,965	76,272	90,955		Total Expenditures	134,432	134,432	134,432

This funds adjunct faculty, and 1 nine month Faculty position. 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."

Fiscal Year 2019-2020

1317 - Aviation

Actual	Actual	Budget			Proposed	Approved	Adopted
2016-17	2017-18	2018-19	Acct#	Account Description	Amount	Amount	Amount
55,779	58,941	62,907	6100	Full Time Faculty	66,478	66,478	66,478
2,036	3,957	30,000	6120	Adjunct Faculty - Credit	30,000	30,000	30,000
4,387	4,710	7,107	1	FICA	7,381	7,381	7,381
10	22	55	2	Worker's Compensation	55	55	55
400	440	929	3	Unemployment	965	965	965
11,160	13,609	19,188	4	PERS	23,943	23,943	23,943
162	181	200	5	Life Insurance	200	200	200
248	261	54	6	Accident/Disability Insurance	54	54	54
14,319	15,299	16,200	7	Health Insurance	16,800	16,800	16,800
88,500	97,421	136,641		Total Personnel Services	145,876	145,876	145,876
192	43	150	7050	Supplies	0	0	0
131	0	300	7060	Books	0	0	0
0	0	100	7061	Multi-Media	0	0	0
0	0	750	7150	Marketing	0	0	0
290	757	1,000	7240	Travel	0	0	0
69	69	70	7350	Dues / Memberships	0	0	0
0	0	2,500	7400	Contracted Services	0	0	0
0	0	100	7935	Software < \$5,000	0	0	0
681	869	4,970		Total Materials & Services	0	0	0
89,182	98,290	141,611		Total Expenditures	145,876	145,876	145,876

This funds 1 12-month faculty position, and adjunct faculty. 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."

Fiscal Year 2019-2020

1351 - Health Infomatics

Actual 2016-17	Actual 2017-18	Budget 2018-19	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
		0.000	6120	Adjunct Faculty - Credit	9,000	9,000	9,000
8,024	18,865	9,000		Full Time - 9 Month Faculty	61,866	61,866	61,866
46,363	55,508	56,770	6130		5,421	5,421	5,421
3,702	5,619	5,031	1	FICA	46	46	46
26	28	46	2	Worker's Compensation	709	709	709
375	493	658	3	Unemployment	18,658	18,658	18,658
9,468	15,515	14,405	4	PERS	•	139	139
129	198	139	5	Life Insurance	139		54
185	249	54	6	Accident/Disability Insurance	54	54	
7,593	8,936	16,200	7	Health Insurance	16,800	16,800	16,800
75,864	105,411	102,303		Total Personnel Services	112,692	112,692	112,692
, , , , , , , , , , , , , , , , , , , ,					0	0	0
142	957	750	7050	Supplies			0
0	1,373	300	7060	Books	0		0
260	0	0	7061	Multi-media	0		
0	0	1,000	7150	Marketing	0		0
88	0	1,500	7240	Travel	. 0		0
0	499	499	7250	Training & Continuing Education	0	0	0
0	1,365	2,500	7360	Subscriptions	C	0	0
182	177	450	7400	Contracted Services	C	0	0
	4,371	6,999	,	Total Materials & Services	(0	0
672	4,3/1	0,777		2000			
76,536	109,782	109,302		Total Expenditures	112,692	112,692	112,692

This funds adjunct faculty, and 1 nine month faculty position. 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 2019-2020

1352 - Diesel

Actual	Actual	Budget			•	Approved	Adopted
2016-17	2017-18	2018-18	Acct#	Account Description	Amount	Amount	Amount
0	63,150	0	6100	Full Time Faculty	0	0	0
41,359	24,316	19,000	6120	Adjunct Faculty - Credit	19,000	19,000	19,000
55,953	42,339	67,520	6130	Full Time - 9 Month Faculty	67,520	67,520	67,520
0	42,559	10,000	6800	Part Time Support Staff	10,200	10,200	10,200
6,180	9,134	7,384	1	FICA	7,399	7,399	7,399
24	50	73	2	Worker's Compensation	73	73	73
672	866	965	3	Unemployment	967	967	967
14,760	24,022	18,469	4	PERS	22,121	22,121	22,121
139	312	139	5	Life Insurance	139	139	139
216	416	54	6	Accident/Disability Insurance	54	54	54
15,284	29,709	16,200	7	Health Insurance	16,800	16,800	16,800
134,587	194,315	139,804		Total Personnel Services	144,273	144,273	144,273
6,503	11,775	7,500	7020	Live-Work Expense	0	0	0
8,330	1,527	2,000	7050	Supplies	0	0	0
589	0	750	7060	Books	0	, 0	0
0	0	500	7061	Multi-media	0	0	0
192	0	350	7100	Printing	0	0	0
398	419	800	7150	Marketing	0	0	0
107	25	500	7240	Travel	0		0
0	0	1,000	7250	Training & Continuing Education	0		0
0	0	350	7350	Dues / Memberships	0		0
0	0	2,000	7360	Subscriptions	0		0
1,094	557	1,500	7400	Contracted Services	0		0
51	241	0	7645	Other Fees & Services	0		0
300	211	1,500	7850	Repairs	0		0
0	0	300	7920	Equipment Lease / Rental	0		0
9,985	806	2,000	7925	Tools & Equipment < \$5,000	0		0
0	0	3,000	7935	Software < \$5,000	0		0
0	0	1,000	7940	Furniture < \$5,000	C	0	0
27,551	15,561	25,050		Total Materials & Services	0	0	0
16,956	0	0	8000	Equipment	(0
16,956	0	0		Total Capital Outlay	(0	0
179,095	209,876	164,854		Total Expenditures	144,273	3 144,273	144,273

This funds 1 12-month faculty position, and adjunct faculty. 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."

Fiscal Year 2019-2020

1353 - CDL

Actual	Actual	Budget			Proposed	Approved	Adopted
2016-17	2017-18	2018-19	Acct#	Account Description	Amount	Amount	Amount
24,453	33,628	27,000	6120	Adjunct Faculty - Credit	27,000	27,000	27,000
24,955	3,983	20,000	6800	Part Time Support Staff	20,000	20,000	20,000
3,319	2,813	3,596	1	FICA	3,596	3,596	3,596
12	17	160	2	Worker's Compensation	25	25	25
346	263	470	3	Unemployment	470	470	470
4,770	7,096	4,350	4	PERS	5,174	5,174	5,174
0	1	0	5	Life Insurance	0	0	0
0	0	0	6	Accident/Disability Insurance	0	0	0
0	91	0	7	Health Insurance	0	0	0
57,854	47,894	55,575		Total Personnel Services	56,264	56,264	56,264
430	32	800	7050	Supplies	0	0	0
0	0	500	7060	Books	0	0	0
0	0	500	7150	Marketing	0	0	0
0	0	750	7350	Dues / Memberships	0	0	0
138	138	0	7360	Subscriptions	0	0	0
425	49	800	7400	Contracted Services	0	0	0
0	909	500	7850	Repairs	0	0	0
0	0	750	7920	Equipment Lease / Rental	0	0	0
0	0	1,500	7925	Tools & Equipment < \$5,000	0	0	0
993	1,127	6,100		Total Materials & Services	0	0	0
58,846	49,021	61,675		Total Expenditures	56,264	56,264	56,264

This funds adjunct faculty. 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."

Fiscal Year 2019-2020

1354 - Welding

Actual	Actual	Budget			Proposed	Approved	Adopted
2016-17	2017-18	2018-19	Acct#	Account Description	Amount	Amount	Amount
9,222	18,425	10,000	6120	Adjunct Faculty - Credit	10,000	10,000	10,000
56,899	60,530	64,172	6130	Full Time - 9 Month Faculty	67,812	67,812	67,812
4,575	5,615	5,674	1	FICA	5,953	5,953	5,953
24	30	48	2	Worker's Compensation	48	48	48
456	499	742	3	Unemployment	778	778	778
13,222	17,781	16,255	4	PERS	20,476	20,476	20,476
138	215	165	5	Life Insurance	165	165	165
252	269	54	6	Accident/Disability Insurance	54	54	54
12,500	18,100	16,200	7	Health Insurance	16,800	16,800	16,800
97,287	121,464	113,310		Total Personnel Services	122,086	122,086	122,086
1,773	534	3,750	7050	Supplies	0	0	0
0	0	500	7060	Books	0	0	0
0	0	200	7150	Marketing	0	0	0
2,296	0	1,500	7240	Travel	0	0	0
0	235	100	7350	Dues / Memberships	0	0	0
0	557	0	7400	Contracted Services	0	0	0
0	0	800	7850	Repairs	0	0	0
4,366	479	5,500	7925	Tools & Equipment < \$5,000	0	0	0
8,435	1,806	12,350		Total Materials & Services	0	0	0
6,293	0	0	8000	Equipment	0	0	0
6,293	0	0		Total Capital Outlay	0	0	0
112,015	123,270	125,660		Total Expenditures	122,086	122,086	122,086

This funds adjunct faculty, and 1 nine-month faculty position. 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."

Fiscal Year 2019-2020

1355 - Accounting

Actual	Actual	Budget			_	Approved	Adopted
2016-17	2017-18	2018-19	Acct#	Account Description	Amount	Amount	Amount
		10.000	6100	A. I' A. The could be Consider	12.000	12,000	12,000
13,138	7,612	12,000	6120	Adjunct Faculty - Credit	12,000		
57,389	64,533	64,172	6130	Full Time - 9 Month Faculty	72,782	72,782	72,782
4,158	5,449	5,827	1	FICA	6,486		6,486
21	25	55	2	Worker's Compensation	55		55
489	476	762	3	Unemployment	848	848	848
14,103	16,485	16,577	4	PERS	22,219	22,219	22,219
137	231	215	5	Life Insurance	215	215	215
242	285	54	6	Accident/Disability Insurance	54	54	54
6,492	10,123	16,200	7	Health Insurance	16,800	16,800	16,800
96,167	105,219	115,862		Total Personnel Services	131,459	131,459	131,459
55	111	600	7050	Supplies	0	0	0
254	0	200	7060	Books	0	0	0
	0	50	7061	Multi-media	0	0	0
0		200	7100	Printing	0	0	0
0	0			•	0	0	0
173	42	500	7240	Travel	0	0	0
0	0	200	7350	Dues / Memberships		_	
0	0	650	7400	Contracted Services	0	0	0
0	0	500	7935	Software < \$5,000	0	0	0
482	153	2,900		Total Materials & Services	0	0	0
96,650	105,372	118,762		Total Expenditures	131,459	131,459	131,459

This funds adjunct faculty, and 1 nine-month faculty position. 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."

Fiscal Year 2019-2020

1356 - Digital Media and Design

Actual	Actual	Budget			Proposed	Approved	Adopted
2016-17	2017-18	2018-19	Acct#	Account Description	Amount	Amount	Amount
42.662	87,276	51,000	6120	Adjunct Faculty - Credit	51,000	51,000	51,000
42,663		0	6130	Full Time - 9 Month Faculty	0	0	0
25,161	0	0	6800	Part Time Support Staff	3,500	3,500	3,500
0	0		1	FICA	4,169	4,169	4,169
4,986	6,507	3,902		Worker's Compensation	26	26	26
26	32	26	2	Unemployment	545	545	545
465	611	510	3	PERS	9,772	9,772	9,772
10,760	19,249	8,216	4		0	0	0
84	0	0	5	Life Insurance	0	0	0
82	0	0	6	Accident/Disability Insurance	0	0	0
4,969	0	0	7	Health Insurance		Ť	69,013
89,196	113,674	63,654		Total Personnel Services	69,013	69,013	09,013
73	88	250	7050	Supplies	0	0	0
0	394	200	7060	Books	0	0	0
0	0	50	7100	Printing	0	0	0
0	65	400	7240	Travel	0	0	0
258	134	250	7400	Contracted Services	0 -	0	0
	0	500	7850	Repairs	0	0	0
0		2,500	7925	Tools & Equipment < \$5,000	0	0	0
0	821	•	1923	Total Materials & Services	0	0	0
331	1,502	4,150		Total Waterials & Services	v	-	
89,527	115,176	67,804		Total Expenditures	69,013	69,013	69,013

This funds adjunct faculty, and part-time Support Staff. 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."

Fiscal Year 2019-2020

1357 - Business Technology

Actual	Actual	Budget			Proposed		Adopted
2016-17	2017-18	2018-19	Acct#	Account Description	Amount	Amount	Amount
(111	2,507	8,000	6120	Adjunct Faculty - Credit	8,000	8,000	8,000
6,444 68,111	65,024	68,875	6130	Full Time - 9 Month Faculty	72,782	72,782	72,782
5,293	5,078	5,881	1	FICA	6,180	6,180	6,180
3,293 24	23	3,001 46	2	Worker's Compensation	46	46	46
519	413	769	3	Unemployment	808	808	808
18,272	19,719	21,538	4	PERS	25,886	25,886	25,886
171	231	171	5	Life Insurance	171	171	171
251	284	54	6	Accident/Disability Insurance	54	54	54
14,904	18,100	16,200	7	Health Insurance	16,800	16,800	16,800
113,990	111,378	121,534	,	Total Personnel Services	130,727	130,727	130,727
28	413	500	7050	Supplies	0	0	0
0	0	400	7060	Books	0	0	0
0	0	200	7061	Multi-media	0	0	0
0	0	200	7100	Printing	0	0	0
0	0	750	7240	Travel	0	0	0
0	309	200	7250	Training & Continuing Education	0	0	0
40	0	200	7350	Dues / Memberships	0	0	0
0	0	200	7360	Subscriptions	0	0	0
0	0	500	7400	Contracted Services	0	0	0
0	456	0	7925	Tools & Equipment < \$5,000	0	0	0
68	1,178	3,150		Total Materials & Services	0	0	0
0	0	200	8000	Equipment	0	0	0
0	0	200		Total Capital Outlay	0	0	. 0
114,058	112,556	124,884		Total Expenditures	130,727	130,727	130,727

This funds adjunct faculty, and 1 nine-month faculty position. 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."

Fiscal Year 2019-2020

1358 - Computer Engineering Tech.

Actual	Actual	Budget			Proposed	Approved	Adopted
Actual 2016-17	2017-18	2018-19	Acct#	Account Description	Amount	Amount	Amount
					40,000	40,000	40,000
13,923	39,574	50,000	6120	Adjunct Faculty - Credit	ŕ	•	99,206
50,209	36,473	40,758	6130	Full Time - 9 Month Faculty	99,206	99,206	7,500
0	0	7,500	6800	Part Time Support Staff	7,500	7,500	
4,742	5,706	7,517	1	FICA	11,223	11,223	11,223
31	35	184	2	Worker's Compensation	91	91	91
441	531	983	3	Unemployment	1,467	1,467	1,467
13,711	15,613	17,356	4	PERS	34,817	34,817	34,817
122	140	107	5	Life Insurance	268	268	268
180	198	33	6	Accident/Disability Insurance	108	108	108
13,530	14,535	12,722	7	Health Insurance	33,600	33,600	33,600
96,888	112,804	137,159		Total Personnel Services	228,280	228,280	228,280
56	199	1,200	7050	Supplies	0	0	0
0	306	500	7060	Books	0	0	0
0	104	200	7150	Marketing	0	0	0
0	57	840	7240	Travel	0	0	0
0	0	500	7350	Dues / Memberships	0	0	0
	222	100	7400	Contracted Services	0	0	0
0	2,051	1,000	7925	Tools & Equipment < \$5,000	0	0	0
0	2,031	2,000	7935	Software < \$5,000	0	0	0
0	_	6,340	7755	Total Materials & Services	0	` 0	0
56	2,938	0,340		Total Materials & Services			
96,944	115,742	143,499		Total Expenditures	228,280	228,280	228,280

This funds adjunct faculty, and 2 nine-month faculty positions. 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."

Fiscal Year 2019-2020

1401 - Community Ed. - Reimb.

Actual	Actual	Budget			Proposed	Approved	Adopted
2016-17	2017-18	2018-19	Acct#	Account Description	Amount	Amount	Amount
41,959	71,874	60,000	6200	Adjunct Faculty - Non-Credit	60,000	60,000	60,000
49,220	51,686	52,702	6600	Administrative Salaries	59,022	59,022	59,022
0	0	25,459	6700	Full Time Support Staff	39,250	39,250	39,250
12,660	18,876	0	6800	Part Time Support Staff	0	0	0
7,880	10,495	10,569	1	FICA	12,108	12,108	12,108
114	84	90	2	Worker's Compensation	90	90	90
718	986	1,373	3	Unemployment	1,574	1,574	1,574
13,194	16,619	18,999	4	PERS	30,547	30,547	30,547
135	156	270	5	Life Insurance	270	270	270
203	232	108	6	Accident/Disability Insurance	108	108	108
14,882	24,523	31,800	7	Health Insurance	33,600	33,600	33,600
140,966	195,531	201,371		Total Personnel Services	236,568	236,568	236,568
6 407	22,170	10,500	7031	Books for Resale	13,000	13,000	13,000
6,427	11,945	13,000	7050	Supplies	13,000	13,000	13,000
11,818	11,943	300	7060	Books	300	300	300
3,060 24	0	0	7061	Multi-media	0	0	0
	14,638	18,000	7150	Marketing	20,000	20,000	20,000
12,581	614	2,000	7240	Travel	4,000	4,000	4,000
2,462 345	49	1,000	7250	Training & Continuing Education	2,000	2,000	2,000
343 75	349	500	7350	Dues / Memberships	500	500	500
2,117	17,366	2,000	7400	Contracted Services	2,000	2,000	2,000
7,533	11,803	11,000	7645	Other Fees & Services	12,000	12,000	12,000
7,333 375	650	1,800	7925	Tools & Equipment < \$5,000	2,000	2,000	2,000
373 79	0.50	250	7935	Software < \$5,000	0	0	0
46,895	79,585	60,350	1755	Total Materials & Services	68,800	68,800	68,800
40,873	17,303	, v		Total litatelium ee Oel liees	00,000		
187,860	275,116	261,721		Total Expenditures	305,368	305,368	305,368

This funds adjunct faculty, 1 full-time Administrative staff, and 1 full-time Support. 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."

Fiscal Year 2019-2020

1402 - Contract Ed - Reimb.

Actual	Actual	Budget		, , , , , , , , , , , , , , , , , , ,	-	Approved	Adopted
<u>2016-17</u>	2017-18	2018-19	Acct#	Account Description	Amount	Amount	Amount
0	870	0	6130	Full Time - 9 Month Faculty	0	0	0
8,970	1,715	10,000	6200	Adjunct Faculty - Non-Credit	10,000	10,000	10,000
996	2,590	0	6600	Administrative Salaries	28,706	28,706	28,706
0	5,036	0	6700	Full Time Support Staff	0	0	0
0	0,050	15,000	6800	Part Time Support Staff	15,300	15,300	15,300
741	1,174	1,913	1	FICA	4,131	4,131	4,131
5	6	30	2	Worker's Compensation	50	50	50
69	109	250	3	Unemployment	540	540	540
740	7,960	194	4	PERS	8,465	8,465	8,465
1	26	0	5	Life Insurance	53	53	53
2	76	. 0	6	Accident/Disability Insurance	4	4	4
15	2,548	0	7	Health Insurance	5,614	5,614	5,614
11,539	22,111	27,386		Total Personnel Services	72,864	72,864	72,864
0	270	0	7031	Books for Resale	0	0	0
1,504	847	500	7050	Supplies	500	500	500
32	448	3,950	7060	Books	3,000	3,000	3,000
0	610	200	7100	Printing	200	200	200
0	1,736	2,000	7150	Marketing	2,000	2,000	2,000
0	0	1,000	7160	Promotional Items	1,000	1,000	1,000
3,205	3,975	1,100	7240	Travel	1,500		1,500
1,872	3,085	4,500	7250	Training & Continuing Education	6,500		6,500
0	0	300	7350	Dues / Memberships	300	300	300
4,025	600	0	7400	Contracted Services	0		0
0	282	10,000	7736	Misc. Scholarships	5,000		5,000
0	23,175	30,576	7755	Student Tuition Waivers	30,576		30,576
0	0	1,800	7925	Tools & Equipment < \$5,000	1,800		1,800
0	0	500	7935	Software < \$5,000	500		500
10,638	35,028	56,426		Total Materials & Services	52,876	52,876	52,876
22,177	57,139	83,812		Total Expenditures	125,740	125,740	125,740

This funds adjunct faculty, and 1 Administrative Staff position. The 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.

Fiscal Year 2019-2020

1403 - Community Ed -Non- Reimb.

Actual	Actual	Budget			Proposed	Approved	Adopted
2016-17	2017-18	2018-19	Acct#	Account Description	Amount	Amount	Amount
12,073	24,506	12,000	6200	Adjunct Faculty - Non-Credit	12,000	12,000	12,000
917	1,837	918	1	FICA	918	918	918
34	32	15	2	Worker's Compensation	15	15	15
84	172	120	3	Unemployment	120	120	120
1,241	574	232	4	PERS	730	730	730
14,349	27,121	13,285		Total Personnel Services	13,783	13,783	13,783
0	2,326	0	7031	Books for Resale	300	300	300
2,350	3,470	5,000	7050	Supplies	5,000	5,000	5,000
0	140	0	7060	Books	0	0	0
0	60	0	7100	Printing	0	0	0
0	0	2,000	7150	Marketing	2,000	2,000	2,000
1,138	2,089	1,000	7240	Travel	2,000	2,000	2,000
167	483	1,000	7250	Training & Continuing Education	1,000	1,000	1,000
5,372	2,782	5,000	7400	Contracted Services	5,000	5,000	5,000
500	250	400	7830	Facilities Rental	400	400	400
972	1,169	2,000	7850	Repairs	2,000	2,000	2,000
0	655	1,000	7925	Tools & Equipment < \$5,000	100	100	100
10,500	13,425	17,400		Total Materials & Services	17,800	17,800	17,800
24,849	40,545	30,685		Total Expenditures	31,583	31,583	31,583

This funds non-credit courses that do not qualify for Full Time Employment reimbursement from the State of Oregon. Typically these are 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."

Fiscal Year 2019-2020

2001 - Staff Development - Instructional

Actual	Actual	Budget			Proposed	Approved	Adopted
2016-17	2017-18	2018-19	Acct#	Account Description	Amount	Amount	Amount
9,878	5,665	10,000	6120	Adjunct Faculty - Credit	10,000	10,000	10,000
731	417	765	1	FICA	765	765	765
6	2	25	2	Worker's Compensation	25	25	25
69	40	100	3	Unemployment	100	100	100
1,471	899	1,611	4	PERS	1,916	1,916	1,916
2	0	0	6	Accident/Disability Insurance	0	0	0
12,157	7,023	12,501		Total Personnel Services	12,806	12,806	12,806
449	255	0	7050	Supplies	0	0	0
0	220	0	7250	Training & Continuing Education	0	0	0
2,036	1,784	0	7400	Contracted Services	2,500	2,500	2,500
2,485	2,258	0		Total Materials & Services	2,500	2,500	2,500
14,642	9,281	12,501		Total Expenditures	15,306	15,306	15,306

This funds adjunct faculty. 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."

Fiscal Year 2019-2020

2002 - Learning Resources Center

Actual 2016-17	Actual 2017-18	Budget . 2018-19	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
2010-17	2017-10	4U10-17	ACCUT	Account Description	Amount	ramount	Minount
54,931	53,010	57,000	6600	Administrative Salaries	59,303	59,303	59,303
39,171	29,694	36,791	6700	Full Time Support Staff	48,960	48,960	48,960
75,215	116,624	124,823	6800	Part Time Support Staff	151,025	151,025	151,025
43,634	33,906	25,000	6900	Student Wages	20,000	20,000	20,000
18,861	19,089	18,636	1	FICA	21,366	21,366	21,366
443	348	375	2	Worker's Compensation	245	245	245
1,502	1,629	2,436	3	Unemployment	2,793	2,793	2,793
21,513	34,984	21,403	4	PERS	41,918	41,918	41,918
157	203	87	5	Life Insurance	87	87	87
274	303	108	6	Accident/Disability Insurance	108	108	108
13,567	14,205	32,400	7	Health Insurance	33,600	33,600	33,600
269,266	303,995	319,060		Total Personnel Services	379,405	379,405	379,405
3,121	1,276	2,500	7050	Supplies	2,500	2,500	2,500
11,778	3,598	15,000	7060	Books	15,000	15,000	15,000
923	372	1,000	7061	Multi-media	500	500	500
41	. 65	50	7100	Printing	50	50	50
49	0	0	7150	Marketing	1,000	1,000	1,000
659	314	1,000	7240	Travel	1,000	1,000	1,000
771	1,524	1,500	7250	Training & Continuing Education	1,500	1,500	1,500
4,915	4,905	5,000	7350	Dues / Memberships	5,250	5,250	5,250
58,613	54,823	60,000	7360	Subscriptions	63,000	63,000	63,000
386	535	0	7400	Contracted Services	0	0	0
0	0	0	7935	Software < \$5,000	250	250	250
0	. 0	0	7940	Furniture < \$5,000	500	500	500
81,256	67,413	86,050		Total Materials & Services	90,550	90,550	90,550
0	0	0	8000	Equipment	500	500	500
0	0	0		Total Capital Outlay	500	500	500
350,522	371,408	405,110		Total Expenditures	470,455	470,455	470,455

This funds the Learning Resources Center's Library Director and 1 full-time staff. 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."

Fiscal Year 2019-2020

2003 - Academic Administration

Actual	Actual	Budget			Proposed		Adopted
2016-17	2017-18	2018-18	Acct#	Account Description	Amount	Amount	Amount
346,734	359,266	274,408	6600	Administrative Salaries	295,354	295,354	295,354
91,798	75,243	70,656	6700	Full Time Support Staff	77,367	77,367	77,367
12,957	21,601	0	6800	Part Time Support Staff	0	0	0
34,016	33,736	26,397	1	FICA	21,812	21,812	21,812
212	194	285	2	Worker's Compensation	150	150	150
3,125	3,032	3,424	3	Unemployment	3,700	3,700	3,700
90,442	113,889	89,045	4	PERS	88,183	88,183	88,183
1,215	1,286	884	5	Life Insurance	884	884	884
1,793	1,669	270	6	Accident/Disability Insurance	270	270	270
83,268	92,073	81,000	7	Health Insurance	84,000	84,000	84,000
665,562	701,988	546,369		Total Personnel Services	571,720	571,720	571,720
1,549	1,498	2,000	7050	Supplies	2,400	2,400	2,400
183	168	100	7060	Books	500	500	500
355	2,063	220	7100	Printing	2,500	2,500	2,500
-19	0	100	7115	Postage	100	100	100
199	0	0	7150	Marketing	0	0	0
9,254	8,514	8,000	7240	Travel	8,000	8,000	8,000
3,085	258	5,000	7250	Training & Continuing Education	5,000	5,000	5,000
0	300	400	7350	Dues / Memberships	500	500	500
7,976	7,620	9,000	7360	Subscriptions	2,000	2,000	2,000
2,585	4,907	5,000	7400	Contracted Services	5,000	5,000	5,000
0	293	0	7750	Emp. Tuition Waivers - Credit	0	0	0
7,099	60	1,000	7755	Student Tuition Waivers	1,000	1,000	1,000
2,142	1,847	2,000	7925	Tools & Equipment < \$5,000	2,000	2,000	2,000
276	286	500	7935	Software < \$5,000	500	500	500
681	147	700	7940	Furniture < \$5,000	1,000	1,000	1,000
35,366	27,961	34,020		Total Materials & Services	30,500	30,500	30,500
0	4,240	0	8000	Equipment	0	0	0
0 .	0	200	8040	Software	200	200	200
0	4,240	200		Total Capital Outlay	200	200	200
700,928	734,189	580,589		Total Expenditures	602,420	602,420	602,420

This funds the Vice President of Academic Affairs, two deans, and 2 support staff. 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."

Fiscal Year 2019-2020

2004 - Teaching & Learning Center

Actual	Actual	Budget			Proposed		Adopted
2016-17	2017-18	2018-19	Acct#	Account Description	Amount	Amount	Amount
92,269	87,468	214,417	6600	Administrative Salaries	206,754	206,754	206,754
0	9,856	33,945	6700	Full Time Support Staff	0	0	0
4,521	9,736	20,000	6800	Part Time Support Staff	0	0	0
7,329	7,903	20,530	1	FICA	15,817	15,817	15,817
60	58	150	2	Worker's Compensation	120	120	120
670	744	2,484	3	Unemployment	2,068	2,068	2,068
19,787	23,799	56,877	4	PERS	56,598	56,598	56,598
251	262	608	5	Life Insurance	470	470	470
400	396	270	6	Accident/Disability Insurance	216	216	216
16,564	17,292	81,000	7	Health Insurance	67,200	67,200	67,200
141,851	157,514	430,280		Total Personnel Services	349,242	349,242	349,242
106	27	50	7050	Supplies	150	150	150
24	0	100	7060	Books	750	750	750
0	60	0	7100	Printing	104	104	104
2,057	0	0	7150	Marketing	200	200	200
3,915	5,359	5,000	7240	Travel	6,000	6,000	6,000
2,137	2,870	1,500	7250	Training & Continuing Education	7,000	7,000	7,000
495	0	500	7350	Dues / Memberships	0	0	0
0	0	400	7360	Subscriptions	0	0	0
0	3,497	12,500	7400	Contracted Services	0	0	0
106,449	40,096	0	7470	Distance Ed. Hosting Fee	0	0	0
100	33	3,000	7925	Tools & Equipment < \$5,000	5,000	5,000	5,000
895	0	2,500	7935	Software < \$5,000	6,500	6,500	6,500
0	0	0	7940	Furniture < \$5,000	1,000	1,000	1,000
116,177	51,942	25,550		Total Materials & Services	26,704	26,704	26,704
258,028	209,456	455,830		Total Expenditures	375,946	375,946	375,946

This funds the Center for Teaching and Learning's 4 full-time support staff. 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."

Fiscal Year 2019-2020

2007 - Testing Center

Actual	Actual	Budget			Proposed	Approved	Adopted
2016-17	2017-18	2018-19	Acct#	Account Description	Amount	Amount	Amount
0	13,458	32,630	6700	Full Time Support Staff	33,282	33,282	33,282
36,378	31,145	45,000	6800	Part Time Support Staff	45,000	45,000	45,000
2,725	3,335	5,939	1	FICA	5,989	5,989	5,989
26	29	60	2	Worker's Compensation	60	60	60
251	312	776	3	Unemployment	783	783	783
7,254	7,344	7,446	4	PERS	9,109	9,109	9,109
0	0	136	5	Life Insurance	136	136	136
0	0	54	6	Accident/Disability Insurance	54	54	54
0	0	16,200	7	Health Insurance	16,800	16,800	16,800
46,634	55,623	108,240		Total Personnel Services	111,212	111,212	111,212
352	210	200	7050	Supplies	200	200	200
30	0	0	7100	Printing	0	0	0
120	0	200	7925	Tools & Equipment < \$5,000	200	200	200
502	210	400		Total Materials & Services	400	400	400
47,135	55,833	108,640		Total Expenditures	111,612	111,612	111,612

This funds the Testing Center's 1 full-time support staff. 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."

Fiscal Year 2019-2020

2010 - CTE Administration

Actual	Actual	Budget			Proposed	Approved	Adopted
2016-17	2017-18	2018-19	Acct#	Account Description	Amount	Amount	Amount
0	0	0	7020	Live-Work Expense	10,500	10,500	10,500
0	0	0	7050	Supplies	14,910	14,910	14,910
0	0	0	7060	Books	8,610	8,610	8,610
0	0	0	7061	Multi-media	1,435	1,435	1,435
0	0	0	7100	Printing	1,260	1,260	1,260
0	0	0	7115	Postage	35	35	35
0	0	0	7150	Marketing	4,165	4,165	4,165
0	0	0	7240	Travel	11,543	11,543	11,543
0	0	0	7250	Training & Continuing Education	4,339	4,339	4,339
0	0	0	7350	Dues / Memberships	2,902	2,902	2,902
0	0	0	7360	Subscriptions	5,618	5,618	5,618
0	0	0	7400	Contracted Services	16,030	16,030	16,030
0	0	0	7850	Repairs	7,210	7,210	7,210
0	0	0	7920	Equipment Lease / Rental	3,885	3,885	3,885
0	0	0	7925	Tools & Equipment < \$5,000	17,500	17,500	17,500
0	0	0	7935	Software < \$5,000	8,470	8,470	8,470
0	0	. 0	7940	Furniture < \$5,000	4,480	4,480	4,480
0	0	0		Total Materials & Services	122,892	122,892	122,892
0	0	0		Total Expenditures	122,892	122,892	122,892

CTE Administration This funds provides Academic Administration oversight of Materials & Services expenditures for the entire department and relieves necessity of line-item budgeting as the cost center level. This cost center supports the Strategic Plan Initiatives of Excellence, and the Core Theme, "Provide quality Education and Services."

Fiscal Year 2019-2020

2011 - GENERAL EDUCATION ADMINISTRATION

Actual	Actual	Budget			Proposed	Approved	Adopted
2016-17	2017-18	2018-19	Acct#	Account Description	Amount	Amount	Amount
0	0	0	7050	Supplies	3,605	3,605	3,605
0	0	0	7060	Books	1,365	1,365	1,365
	_			Multi-media	350	350	350
0	0	0	7061				
0	0	0	7100	Printing	420	420	420
0	0	0	7115	Postage	525	525	525
0	0	0	7150	Marketing	175	175	175
0	0	0	7240	Travel	7,175	7,175	7,175
0	0	0	7250	Training & Continuing Education	630	630	630
0	0	0	7350	Dues / Memberships	1,821	1,821	1,821
0	0	0	7360	Subscriptions	490	490	490
0	0	0	7400	Contracted Services	2,730	2,730	2,730
0	0	0	7850	Repairs	3,500	3,500	3,500
0	0	0	7925	Tools & Equipment < \$5,000	14,350	14,350	14,350
0	0	0		Total Materials & Services	37,136	37,136	37,136
0	0	0		Total Expenditures	37,136	37,136	37,136

This department funds Materials and Services for all General Education departments funding the Core Theme, "Support Student Success."

Fiscal Year 2019-2020

3001 - Management of Student Services

Actual	Actual	Budget			Proposed	Approved	Adopted
2016-17	2017-18	2018-19	Acct#	Account Description	Amount	Amount	Amount
0	28,210	116,900	6600	Administrative Salaries	116,900	116,900	116,900
56,849	72,540	93,800	6700	Full Time Support Staff	63,139	63,139	63,139
119	0	0	6800	Part Time Support Staff	22,032	22,032	22,032
4,324	7,491	16,119	1	FICA	15,458	15,458	15,458
50	65	110	2	Worker's Compensation	100	100	100
394	711	2,098	3	Unemployment	2,012	2,012	2,012
12,645	23,943	52,462	4	PERS	57,459	57,459	57,459
170	271	452	5	Life Insurance	361	361	361
308	449	216	6	Accident/Disability Insurance	162	162	162
23,205	29,240	64,800	7	Health Insurance	59,094	59,094	59,094
98,064	162,919	346,957		Total Personnel Services	336,716	336,716	336,716
446	355	500	7050	Supplies	1,000	1,000	1,000
0	0	0	7060	Books	500	500	500
615	902	0	7100	Printing	0	0	0
2,355	0	2,500	7240	Travel	3,000	3,000	3,000
1,004	4,573	10,000	7250	Training & Continuing Education	10,000	10,000	10,000
0	0	0	7350	Dues / Memberships	500	500	500
23,227	0	0	7400	Contracted Services	15,000	15,000	15,000
13,783	11,639	17,000	7449	Commencement	17,000	17,000	17,000
270	587	0	7595	Strategic Planning	0	0	0
0	0	0	7925	Tools & Equipment < \$5,000	1,800	1,800	1,800
41,699	18,055	30,000		Total Materials & Services	48,800	48,800	48,800
139,763	180,974	376,957		Total Expenditures	385,516	385,516	385,516

This funds the Vice President of Student Affairs, the Administrative Assistant to the division, and 2full-time staff. This cost center supports the Strategic Plan Initiatives of Planning and Excellence and the Core Theme, "Support Student Success."

Fiscal Year 2019-2020

3002 - Advising

Actual	Actual	Budget			•	Approved	Adopted
2016-17	2017-18	2018-19	Acct#	Account Description	Amount	Amount	Amount
0	0	0	6600	Administrative Salaries	53,558	53,558	53,558
95,594	152,320	168,625	6700	Full Time Support Staff	127,275	127,275	127,275
365	0	0	6800	Part Time Support Staff	0	0	0
3,064	5,398	6,900	6900	Student Wages	0	0	0
7,507	11,845	13,428	1	FICA	13,834	13,834	13,834
62	90	140	2	Worker's Compensation	120	120	120
686	1,110	1,755	3	Unemployment	1,808	1,808	1,808
13,876	29,413	38,480	4	PERS	49,494	49,494	49,494
284	437	352	5	Life Insurance	452	452	452
442	699	216	6	Accident/Disability Insurance	216	216	216
25,380	45,573	64,800	7	Health Insurance	67,200	67,200	67,200
147,261	246,885	294,696		Total Personnel Services	313,957	313,957	313,957
1,405	1,699	1,500	7050	Supplies	1,000	1,000	1,000
0	0	500	7060	Books	500	500	500
68	157	500	7100	Printing	0	0	0
2,208	837	300	7240	Travel	2,000	2,000	2,000
1,788	2,549	5,000	7250	Training & Continuing Education	10,000	10,000	10,000
150	260	600	7350	Dues / Memberships	500	500	500
238	0	0	7400	Contracted Services	0	0	0
0	52	0	7925	Tools & Equipment < \$5,000	0	0	0
0	0	0	7935	Software < \$5,000	1,800	1,800	1,800
5,856	5,553	8,400		Total Materials & Services	15,800	15,800	15,800
0	4,095	0	8000	Equipment	0	0	0
0	5,583	6,400	8040	Software	0	0	0
0	9,679	6,400		Total Capital Outlay	0	0	0
153,117	262,116	309,496		Total Expenditures	329,757	329,757	329,757

This funds the Director for Student Success and 3 Student Success Representatives. This cost center supports the Strategic Plan Initiatives of Access and Excellence and the Core Theme, "Support Student Success."

Fiscal Year 2019-2020

3003 - Disabled Student Services

Actual	Actual	Budget			Proposed	Approved	Adopted
2016-17	2017-18	2018-19	Acct#	Account Description	Amount	Amount	Amount
0	0	8,000	6800	Part Time Support Staff	8,000	8,000	8,000
0	65	2,000	6900	Student Wages	2,000	2,000	2,000
0	5	765	1	FICA	765	765	765
0	0	15	2	Worker's Compensation	0	0	0
0	0 .	100	3	Unemployment	100	100	100
0	71	10,880		Total Personnel Services	10,865	10,865	10,865
0	0	500	7050	Supplies	500	500	500
5,214	1,222	3,000	7250	Training & Continuing Education	3,000	3,000	3,000
40	0	0	7350	Dues / Memberships	0	0	0
190	0	190	7360	Subscriptions	190	190	190
1,000	0	5,000	7400	Contracted Services	5,000	5,000	5,000
499	0	950	7925	Tools & Equipment < \$5,000	950	950	950
6,943	1,222	9,640		Total Materials & Services	9,640	9,640	9,640
6,943	1,293	20,520		Total Expenditures	20,505	20,505	20,505

This funds temporary staff to support students with disabilities in need of academic support services. This cost center supports the Strategic Plan Initiatives of Access and Excellence and the Core Theme, "Support Student Success."

Fiscal Year 2019-2020

3004 - Outreach

Actual	Actual	Budget			Proposed	Approved	Adopted
2016-17	2017-18	2018-19	Acct#	Account Description	Amount	Amount	Amount
36,950	40,671	41,466	6600	Administrative Salaries	42,278	42,278	42,278
1,204	0	0	6700	Full Time Support Staff	0	0	0
8,731	3,660	11,467	6800	Part Time Support Staff	11,467	11,467	11,467
3,936	6,024	10,969	6900	Student Wages	10,969	10,969	10,969
3,855	3,612	4,889	1	FICA	4,951	4,951	4,951
36	40	70	2	Worker's Compensation	60	60	60
351	339	630	3	Unemployment	638	638	638
9,948	10,799	9,463	4	PERS	11,571	11,571	11,571
108	122	108	5	Life Insurance	108	108	108
183	193	54	6	Accident/Disability Insurance	54	54	54
14,587	15,353	16,200	7	Health Insurance	16,800	16,800	16,800
79,887	80,813	95,316		Total Personnel Services	98,895	98,895	98,895
875	1,003	1,800	7050	Supplies	1,800	1,800	1,800
0	45	250	7100	Printing	250	250	250
6,415	3,683	5,770	7150	Marketing	6,770	6,770	6,770
9,609	11,260	12,500	7240	Travel	12,500	12,500	12,500
163	733	435	7350	Dues / Memberships	500	500	500
1,246	999	1,000	7400	Contracted Services	1,000	1,000	1,000
18,307	17,723	21,755		Total Materials & Services	22,820	22,820	22,820
98,194	98,536	117,071		Total Expenditures	121,715	121,715	121,715

This funds 1 full-time staff and 1 part-time staff. The purpose is to increase student enrollment through strategic recruitment, outreach, and information. This cost center supports the Strategic Plan Initiative of Access and the Core Theme, "Support Student Success."

Fiscal Year 2019-2020

3005 - External Programs

Actual 2016-17	Actual 2017-18	Budget 2018-19	A cot#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
2010-17	2017-18	2010-1 9	Accum	Account Description	Amount	Amount	Amount
233,573	173,638	93,700	6600	Administrative Salaries	4,999	4,999	4,999
76,444	86,422	87,433	6700	Full Time Support Staff	90,840	90,840	90,840
2,030	158	0	6800	Part Time Support Staff	0	0	0
2,744	0	0	6800	Part Time Support Staff - LV	0	0	0
23,832	19,235	13,857	1	FICA	7,332	7,332	7,332
143	106	74	2	Worker's Compensation	55	55	55
2,175	1,673	1,802	3	Unemployment	958	958	958
56,545	62,200	44,153	4	PERS	28,892	28,892	28,892
918	768	488	5	Life Insurance	248	248	248
1,271	1,117	146	6	Accident/Disability Insurance	111	111	111
45,086	39,088	44,145	7	Health Insurance	34,578	34,578	34,578
444,760	384,404	285,797		Total Personnel Services	168,013	168,013	168,013
2,246	-167	200	7050	Supplies	500	500	500
0	230	150	7060	Books	75	75	75
203	0	0	7100	Printing	60	60	60
0	500	0	7150	Marketing	0	. 0	0
150	0	0	7160	Promotional Items	0	0	0
11,678	6,276	4,000	7240	Travel	4,000	4,000	4,000
630	150	0	7350	Dues / Memberships	0	0	0
234	0	0	7360	Subscriptions	0	0	0
1,728	1,000	1,250	7400	Contracted Services	1,250	1,250	1,250
0	588	0	7925	Tools & Equipment < \$5,000	0	0	0
0	4,900	0	7940	Furniture < \$5,000	0	0	0
16,869	13,477	5,600		Total Materials & Services	5,885	5,885	5,885
461,629	397,882	291,397		Total Expenditures	173,898	173,898	173,898

This funds percentage of the Executive Director of External Programs, and 2 full-time support staff. 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."

Fiscal Year 2019-2020

3006 - Registrar

Actual	Actual	Budget			Proposed	Approved	Adopted
2016-17	2017-18	2018-19	Acct#	Account Description	Amount	Amount	Amount
0	0	0	6600	Administrative Salaries	62,220	62,220	62,220
38,883	37,102	50,000	6700	Full Time Support Staff	35,700	35,700	35,700
0	4,442	0	6800	Part Time Support Staff	0	0	0
2,951	3,094	3,825	1	FICA	7,491	7,491	7,491
25	22	23	2	Worker's Compensation	46	46	46
269	291	500	3	Unemployment	979	979	979
7,131	7,154	11,410	4	PERS	26,801	26,801	26,801
116	90	119	5	Life Insurance	238	238	238
193	163	54	6	Accident/Disability Insurance	108	108	108
8,558	6,400	16,200	7	Health Insurance	33,600	33,600	33,600
58,126	58,758	82,131		Total Personnel Services	167,183	167,183	167,183
965	1,097	2,000	7050	Supplies	1,200	1,200	1,200
1,149	1,154	2,000	7100	Printing	2,900	2,900	2,900
57	0	2,000	7240	Travel	2,000	2,000	2,000
1,407	1,677	3,500	7250	Training & Continuing Education	3,500	3,500	3,500
85	492	500	7350	Dues / Memberships	300	300	300
3,074	2,351	3,075	7360	Suscriptions	3,500	3,500	3,500
6,736	6,771	13,075		Total Materials & Services	13,400	13,400	13,400
64,862	65,530	95,206		Total Expenditures	180,583	180,583	180,583

This funds the Registrar and 1 full-time staff. The purpose is to maintaining the integrity of transcripts, academic policies, and student records to ensure students successful progression towards certificate and degree-goal attainment. This cost center supports the Strategic Plan Initiatives of Access and Excellence, and the Core Theme, "Support Student Success."

Fiscal Year 2019-2020

3007 - Veterans Affairs

Actual	Actual	Budget			Proposed	Approved	Adopted
2016-17	2017-18	2018-19	Acct#	Account Description	Amount	Amount	Amount
55,498	56,608	57,740	6600	Administrative Salaries	58,895	58,895	58,895
41,040	41,931	42,698	6700	Full Time Support Staff	47,795	47,795	47,795
7,328	7,377	7,684	1	FICA	8,162	8,162	8,162
55	50	60	2	Worker's Compensation	60	60	60
668	692	1,004	3	Unemployment	1,067	1,067	1,067
19,303	22,528	22,920	4	PERS	29,202	29,202	29,202
265	278	265	5	Life Insurance	265	265	265
388	431	108	6	Accident/Disability Insurance	108	108	108
17,989	18,664	32,400	7	Health Insurance	33,600	33,600	33,600
142,534	148,559	164,879		Total Personnel Services	179,154	179,154	179,154
0	1	500	7050	Supplies	500	500	500
0	65	0	7100	Printing	70	70	70
7,585	5,381	7,800	7240	Travel	7,000	7,000	7,000
7,585	5,447	8,300		Total Materials & Services	7,570	7,570	7,570
150,119	154,006	173,179		Total Expenditures	186,724	186,724	186,724

This funds the Veterans Affairs Office's 1 full-time administrative staff and 1 full-time support staff. This cost center supports the Strategic Plan Initiatives of Prosperity, Access, and Community, and the Core Theme, "Support Student Success."

Fiscal Year 2019-2020

3008 - Title IX

Actual	Actual	Budget			Proposed	Approved	Adopted
2016-17	2017-18	2018-19	Acct#	Account Description	Amount	Amount	Amount
56,900	64,026	61,322	6600	Administrative Salaries	62,549	62,549	62,549
3,173	4,725	4,691	1	FICA	4,785	4,785	4,785
30	28	30	2	Worker's Compensation	30	30	30
394	443	613	3	Unemployment	625	625	625
6,641	14,639	13,994	4	PERS	17,120	17,120	17,120
172	183	0	5	Life Insurance	0	0	0
260	266	54	6	Accident/Disability Insurance	54	54	54
14,949	15,335	16,200	7	Health Insurance	16,800	16,800	16,800
82,519	99,645	96,905		Total Personnel Services	101,963	101,963	101,963
761	397	1,000	7050	Supplies	1,000	1,000	1,000
0	89	25	7060	Books	25	25	25
42	0	1,000	7100	Printing	1,000	1,000	1,000
5,760	4,215	4,500	7240	Travel	4,500	4,500	4,500
6,229	1,984	5,000	7250	Training & Continuing Education	5,000	5,000	5,000
107	0	350	7350	Dues / Memberships	350	350	350
16,329	17,768	19,000	7400	Contracted Services	19,000	19,000	19,000
70	318	150	7925	Tools & Equipment < \$5,000	150	150	150
0	0	500	7940	Furniture < \$5,000	500	500	500
29,298	24,771	31,525		Total Materials & Services	31,525	31,525	31,525
111,817	124,416	128,430		Total Expenditures	133,488	133,488	133,488

This funds 1 full-time Director of Student Support Services. The purpose is to comply with federal regulations regarding Title IX, and enables 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."

Fiscal Year 2019-2020

3010 - Student Assessment

Actual 2016-17	Actual 2017-18	Budget 2018-19	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
4,400	0	0	7350	Dues / Memberships	0	0	0
9,451	6,513	0	7400	Contracted Services	10,000	10,000	10,000
13,851	6,513	0		Total Materials & Services	10,000	10,000	10,000
13,851	6,513	0		Total Expenditures	10,000	10,000	10,000

This funds the Student Assessment through a third-party provider. The purpose is institutional placement testing and counseling services for students and staff. This cost center supports the Strategic Plan Initiative of Access and the Core Theme, "Support Student Success."

Fiscal Year 2019-2020

3020 - Student Engagement & Leadership (SEAL)

Actual	Actual	Budget			Proposed	Approved	Adopted
2016-17	2017-18	2018-19	Acct#	Account Description	Amount	Amount	Amount
0	0	0	6600	Administrative Serivces	48,652	48,652	48,652
0	0	15,300	6700	Full Time Support Staff	0	0	0
0	0	1,170	1	FICA	3,722	3,722	3,722
0	0	15	2	Worker's Compensation	30	30	30
0	0	153	3	Unemployment	487	487	487
0	0	3,491	4	PERS	13,316	13,316	13,316
0	0	0	6	Accident/Disability Insurance	54	54	54
0	0	0	7	Health Insurance	16,800	16,800	16,800
0	0	20,129		Total Personnel Services	83,060	83,060	83,060
0	4,589	6,350	7050	Supplies	11,500	11,500	11,500
0	48	75	7100	Printing	75	75	75
0	0	300	7240	Travel	1,100	1,100	1,100
0	0	500	7250	Training & Continuing Education	500	500	500
0	4,071	6,200	7400	Contracted Services	7,850	7,850	7,850
0	887	0	7920	Equipment Lease / Rental	0	0	0
0	174	0	7925	Tools & Equipment < \$5,000	0	0	0
0	9,769	13,425		Total Materials & Services	21,025	21,025	21,025
0	9,769	33,554		Total Expenditures	104,085	104,085	104,085

This funds 1 full-time First Year Experience Coordinator. The 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."

Fiscal Year 2019-2020

3021 - Student Activities / Programs

Actual	Actual	Budget			Proposed	Approved	Adopted
2016-17	2017-18	2018-19	Acct#	Account Description	Amount	Amount	Amount
35,372	51,821	19,635	6600	Administrative Salaries	48,960	48,960	48,960
0	240	0	6900	Student Wages	0	0	0
2,671	3,845	1,502	1	FICA	3,745	3,745	3,745
18	39	30	2	Worker's Compensation	30	30	30
246	365	196	3	Unemployment	490	490	490
6,381	10,349	4,481	4	PERS	13,400	13,400	13,400
76	109	115	5	Life Insurance	115	115	115
124	185	54	6	Accident/Disability Insurance	54	54	54
11,825	17,916	8,100	7	Health Insurance	8,400	8,400	8,400
56,713	84,870	34,113		Total Personnel Services	75,194	75,194	75,194
4,135	5,806	9,300	7050	Supplies	5,450	5,450	5,450
40	0	0	7051	Supplies for Students	0	0	0
171	-64	75	7100	Printing	75	75	75
0	14	0	7115	Postage	0	0	0
4,363	205	1,750	7240	Travel	750	750	750
125	10	500	7250	Training & Continuing Education	500	500	500
3,280	3,771	4,500	7400	Contracted Services	1,750	1,750	1,750
742	10	0	7920	Equipment Lease / Rental	0	0	0
0	174	0	7925	Tools & Equipment < \$5,000	0	0	0
300	25	0	7935	Software < \$5,000	0	0	0
13,155	9,950	16,125		Total Materials & Services	8,525	8,525	8,525
69,868	94,820	50,238		Total Expenditures	83,719	83,719	83,719

This funds 1 full-time Assistant Director of Student Life. The purpose is to by connect and engages students in their initial year at Klamath Community College. It develops and manages on campus activities and events which enhance the students' sense of membership in the campus community. This cost center supports the Strategic Plan Initiatives of Access and Excellence and the Core Theme, "Support Student Success."

Fiscal Year 2019-2020

3050 - Marketing

Actual	Actual	Budget			Proposed	Approved	Adopted
2016-17	2017-18	2018-19	Acct#	Account Description	Amount	Amount	Amount
43,171	44,016	43,979	6600	Administrative Salaries	87,042	44,859	44,859
3,277	3,291	3,364	1	FICA	6,659	3,432	3,432
30	28	30	2	Worker's Compensation	30	30	30
299	309	440	3	Unemployment	870	448	448
8,639	9,274	10,036	4	PERS	23,824	12,278	12,278
132	132	132	5	Life Insurance	132	132	132
212	209	54	6	Accident/Disability Insurance	54	54	54
14,362	15,005	16,200	7	Health Insurance	16,800	16,800	16,800
70,121	72,264	74,235		Total Personnel Services	135,411	78,033	78,033
273	204	500	7050	Supplies	500	500	500
38,431	63,452	44,000	7100	Printing	44,000	44,000	44,000
5,015	4,758	4,554	7110	Catalog	4,554	4,554	4,554
856	401	500	7150	Marketing	500	500	500
41,500	37,591	40,000	7160	Promotional Items	40,000	40,000	40,000
18,228	17,633	28,000	7170	Cont. Serv Radio	28,000	28,000	28,000
2,756	11,847	10,000	7172	Cont. Serv Television	10,000	10,000	10,000
14,955	19,429	17,000	7173	Cont. Serv Newspaper	17,000	17,000	17,000
28,820	29,569	25,000	7174	Cont. Serv Other Media	25,000	25,000	25,000
4,283	2,937	2,000	7240	Travel	2,000	2,000	2,000
500	0	450	7350	Dues / Memberships	450	450	450
0	390	0	7360	Subscriptions	0	0	0
5,229	805	10,000	7400	Contracted Services	15,000	15,000	15,000
332	1,552	3,000	7925	Tools & Equipment < \$5,000	3,000	3,000	3,000
131	503	0	7935	Software < \$5,000	0	0	0
161,309	191,072	185,004		Total Materials & Services	190,004	190,004	190,004
231,430	263,336	259,239		Total Expenditures	325,415	268,037	268,037

This funds 1 full-time Marketing Manager. The purpose is to 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."

Fiscal Year 2019-2020

4001 - Financial Aid - General Fund

Actual 2016-17	Actual 2017-18	Budget 2018-19	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
2010 17	201/10	2010 12		T.			
47,044	49,026	49,394	6600	Administrative Salaries	55,745	55,745	55,745
104,176	96,457	103,361	6700	Full Time Support Staff	116,828	116,828	116,828
11,471	10,754	11,686	1	FICA	13,202	13,202	13,202
104	92	120	2	Worker's Compensation	120	120	120
1,046	1,010	1,528	3	Unemployment	1,726	1,726	1,726
26,748	30,107	34,858	4	PERS	47,233	47,233	47,233
433	428	313	5	Life Insurance	313	313	313
686	698	216	6	Accident/Disability Insurance	216	216	216
45,846	51,363	64,800	7	Health Insurance	67,200	67,200	67,200
237,555	239,935	266,275		Total Personnel Services	302,582	302,582	302,582
269	781	1,150	7050	Supplies	300	300	300
103	169	250	7100	Printing	250	250	250
0	54	100	7150	Marketing	100	100	100
0	15	100	7160	Promotional Items	100	100	100
1,711	7,228	4,500	7240	Travel	4,500	4,500	4,500
4,953	600	5,500	7250	Training & Continuing Education	5,500	5,500	5,500
50	998	1,600	7350	Dues / Memberships	1,600	1,600	1,600
17,917	16,702	19,000	7400	Contracted Services	19,000	19,000	19,000
0	0	100	7630	Bank Charges	100	100	100
12,621	1,433	0	7755	Student Tuition Waivers	0	0	0
2,417	2,116	5,000	7757	Senior Discounts	5,000	5,000	5,000
0	332	75	7925	Tools & Equipment < \$5,000	75	75	75
55	0	150	7940	Furniture < \$5,000	150	150	150
40,095	30,427	37,525		Total Materials & Services	36,675	36,675	36,675
0	2,920	250	8000	Equipment	250	250	250
0	2,920	250		Total Capital Outlay	250	250	250
277,650	273,281	304,050		Total Expenditures	339,507	339,507	339,507

This funds 1 full-time Financial Aid Office's Financial Aid Director, and 3 full-time Financial Aid Representatives. This cost center supports the Strategic Plan Initiatives of Excellence and Access, Core Theme, "Support Student Success."

Fiscal Year 2019-2020

4010 - Student Stipends

Actual	Actual	Budget			Proposed	Approved	Adopted
2016-17	2017-18	2018-19	Acct#	Account Description	Amount	Amount	Amount
1,558	0	0	6800	Part Time Support Staff - LV	0	0	0
1,338	18,740	20,000	6800	Part Time Support Staff	10,200	10,200	10,200
1,035	1,396	1,530	1	FICA	780	780	780
54	27	20	2	Worker's Compensation	20	20	20
96	131	200	3	Unemployment	102	102	102
60	0	0	4	PERS	0	0	0
14,976	20,294	21,750		Total Personnel Services	11,102	11,102	11,102
14,976	20,294	21,750		Total Expenditures	11,102	11,102	11,102

This funds compensation for qualifying students in return for services performed around the campus. Its purpose serves as a form of financial aid. This cost center supports the Strategic Plan Initiatives of Access, and Core Theme, "Support Student Success."

Fiscal Year 2019-2020

5001 - Business Office

Actual	Actual	Budget			Proposed	Approved	Adopted
2016-17	2017-18	2018-19	Acct#	Account Description	Amount	Amount	Amount
130,250	130,010	129,072	6600	Administrative Salaries	184,354	184,354	184,354
171,341	219,339	177,786	6700	Full Time Support Staff	144,571	144,571	144,571
0	0	30,000	6800	Part Time Support Staff	0	0	0
22,872	25,782	25,770	1	FICA	25,163	25,163	25,163
179	169	210	2	Worker's Compensation	180	180	180
2,084	2,427	3,369	3	Unemployment	3,289	3,289	3,289
55,403	68,526	76,871	4	PERS	90,026	90,026	90,026
821	843	671	5	Life Insurance	671	671	671
1,301	1,334	378	6	Accident/Disability Insurance	378	378	378
74,296	78,742	113,400	7	Health Insurance	117,600	117,600	117,600
458,547	527,171	557,527		Total Personnel Services	566,232	566,232	566,232
1,838	1,609	2,000	7050	Supplies	2,000	2,000	2,000
110	182	200	7100	Printing	0	0	0
916	2,722	2,500	7240	Travel	4,000	4,000	4,000
817	3,852	4,000	7250	Training & Continuing Education	5,000	5,000	5,000
210	220	300	7350	Dues / Memberships	0	0	0
9,427	18,064	31,000	7400	Contracted Services	26,000	26,000	26,000
0	50	0	7645	Other Fees & Services	0	0	0
507	759	500	7925	Tools & Equipment < \$5,000	500	500	500
378	0	500	7940	Furniture < \$5,000	500	500	500
14,203	27,459	41,000		Total Materials & Services	38,000	38,000	38,000
472,750	554,630	598,527		Total Expenditures	604,232	604,232	604,232

This funds the Business Office's Controller, Director, Payroll Specialist, and 4 full-time support staff. This cost center supports the Strategic Plan Initiative of Excellence, and the Core Theme, "Support Student Success."

Fiscal Year 2019-2020

5002 - Administrative Services

Actual	Actual	Budget			Proposed	Approved	Adopted
2016-17	2017-18	2018-19	Acct#	Account Description	Amount	Amount	Amount
89,609	133,598	90,900	6600	Administrative Salaries	102,900	102,900	102,900
36,428	20,976	0	6700	Full Time Support Staff	40,800	40,800	40,800
9,553	11,292	6,954	1	FICA	10,993	10,993	10,993
55	43	20	2	Worker's Compensation	50	50	50
870	947	900	3	Unemployment	1,428	1,428	1,428
25,547	33,886	20,743	4	PERS	39,331	39,331	39,331
491	442	178	5	Life Insurance	276	276	276
428	660	54	6	Accident/Disability Insurance	. 54	54	54
39,636	28,682	16,200	7	Health Insurance	33,600	33,600	33,600
202,615	230,524	135,949		Total Personnel Services	229,432	229,432	229,432
822	1,043	200	7050	Supplies	200	200	200
0	82	200	7060	Books	200	200	200
256	517	0	7100	Printing	0	0	0
12,435	13,567	2,000	7240	Travel	3,000	3,000	3,000
1,908	2,421	6,500	7250	Training & Continuing Education	3,000	3,000	3,000
317	380	500	7350	Dues / Memberships	500	500	500
0	99	0	7360	Subscriptions	0	0	0
499	11,282	0	7400	Contracted Services	1,000	1,000	1,000
16,236	29,392	9,400		Total Materials & Services	7,900	7,900	7,900
218,852	259,916	145,349		Total Expenditures	237,332	237,332	237,332

This funds the Vice President of Administrative Services, and one full-time support staff. This cost center supports the Strategic Plan Initiatives of Excellence and Planning and the Core Theme, "Support Student Success."

Fiscal Year 2019-2020

5005 - Human Resources

Actual	Actual	Budget			Proposed-		Adopted
2016-17	2017-18	2018-19	Acct#	Account Description	· Amount	Amount	Amount
147,270	143,160	147,800	6600	Administrative Salaries	150,820	150,820	150,820
29,424	23,754	42,432	6700	Full Time Support Staff	0	0	0
0	6,950	0	6800	Part Time Support Staff	, 0	0	0
13,417	12,946	14,553	1	FICA	11,538	11,538	11,538
87	80	90	2	Worker's Compensation	60	60	60
1,223	1,213	1,884	3	Unemployment	1,490	1,490	1,490
33,748	27,187	43,411	4	PERS	41,279	41,279	41,279
559	430	549	5	Life Insurance	450	450	450
756	520	108	6	Accident/Disability Insurance	108	108	108
25,481	27,739	48,600	7	Health Insurance	33,600	33,600	33,600
251,964	243,979	299,427		Total Personnel Services	239,345	239,345	239,345
2,624	1,081	1,000	7050	Supplies	1,000	1,000	1,000
0	222	300	7060	Books	300	300	300
42	658	500	7100	Printing	300	300	300
14,442	9,888	8,000	7150	Marketing	8,000	8,000	8,000
12,283	5,363	5,000	7240	Travel	5,000	5,000	5,000
16,789	6,404	9,000	7242	Employee Relocation	15,000	15,000	15,000
1,979	4,536	6,000	7243	Interview Travel Reimbursement	7,000	7,000	7,000
1,317	3,713	5,000	7250	Training & Continuing Education	5,000	5,000	5,000
597	0	1,100	7350	Dues / Memberships	1,100	1,100	1,100
978	10,325	16,900	7360	Subscriptions	12,000	12,000	12,000
9,289	6,750	6,040	7400	Contracted Services	6,200	6,200	6,200
0	0	350	7925	Tools & Equipment < \$5,000	350	350	350
0	0	300	7935	Software < \$5,000	300	300	300
0	550	0	7940	Furniture < \$5,000	1,000	1,000	1,000
60,341	49,490	59,490		Total Materials & Services	62,550	62,550	62,550
312,305	293,469	358,917		Total Expenditures	301,895	301,895	301,895

This funds the Human Resources' Executive Director of Human Resources and Legal Counsel, a Human Resources Manager, and an Administrative Assistant. This cost center supports the Strategic Plan Initiatives of Prosperity, Access, and Excellence and the Core Theme, "Support Student Success."

Fiscal Year 2019-2020

5006 - Lake County - Out of District

Actual	Actual	Budget			Proposed	Approved	Adopted
2016-17	2017-18	2018-19	Acct#	Account Description	Amount	Amount	Amount
33,957	37,352	41,257	6600	Administrative Salaries - LV	42,082	42,082	42,082
19,163	19,630	0	6800	Part-Time Support Staff - LV	16,897	16,897	16,897
4,030	4,267	3,156	1	FICA	4,512	4,512	4,512
71	60	40	2	Worker's Compensation	70	70	70
365	400	413	3	Unemployment	590	590	590
9,131	8,539	9,415	4	PERS	16,143	16,143	16,143
97	116	118	5	Life Insurance	118	118	118
168	177	54	6	Accident/Disability Insurance	54	54	54
11,798	14,993	16,200	7	Health Insurance	16,800	16,800	16,800
78,779	85,534	70,653		Total Personnel Services	97,266	97,266	97,266
1,936	2,599	3,000	7050	Supplies - LV	3,000	3,000	3,000
30	0	0	7060	Books - LV	0	0	0
0	0	100	7100	Printing - LV	100	100	100
5	15	75	7115	Postage - LV	75	75	75
5,675	2,560	3,250	7150	Marketing - LV	3,000	3,000	3,000
2,599	3,009	3,000	7240	Travel - LV	3,250	3,250	3,250
1,509	762	2,000	7400	Contracted Services - LV	3,000	3,000	3,000
1,680	0	1,000	7925	Tools & Equipment < \$5,000 - LV	1,000	1,000	1,000
256	0	0	7940	Furniture < \$5,000 - LV	0	0	0
13,689	8,945	12,425		Total Materials & Services	13,425	13,425	13,425
92,468	94,479	83,078		Total Expenditures	110,691	110,691	110,691

This funds the full-time administrator. 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."

Fiscal Year 2019-2020

5009 - District

Actual	Actual	Budget			_	Approved	Adopted
2016-17	2017-18	2018-18	Acct#	Account Description	Amount	Amount	Amount
0	0	100,000	6600	Administrative Salaries	30,000	30,000	30,000
0	14,200	0	6700	Full Time Support Staff	0	0	0
0	2,138	0	6800	Part Time Support Staff	0	0	0
69	2,145	0	1	FICA	. 0	0	0
0	9	0	2	Worker's Compensation	0	0	0
0	109	0	3	Unemployment	0	0	0
0	3,241	0	4	PERS	0	0	0
0	28	0	5	Life Insurance	0	0	0
0	41	0	6	Accident/Disability Insurance	0	0	0
0	2,600	0	7	Health Insurance	0	0	0
69	24,510	100,000		Total Personnel Services	30,000	30,000	30,000
51,893	50,212	55,000	7050	Supplies	55,000	55,000	55,000
1,096	1,859	0	7100	Printing	0	0	0
-91	0	0	7240	Travel	0	0	0
0	900	0	7350	Dues / Memberships	0	0	0
42,806	24,945	35,000	7400	Contracted Services	35,000	35,000	35,000
2,123	2,013	5,000	7500	Legal	100,000	100,000	100,000
468	2,257	5,000	7530	Worker's Comp. Claims < \$1,500	5,000	5,000	5,000
38,480	39,669	42,000	7550	Audit	45,000	45,000	45,000
102,043	155,072	160,000	7575	Liability Insurance	200,000	200,000	200,000
9,887	27,708	10,000	7590	Accreditation	10,000	10,000	10,000
39,124	46,364	65,000	7630	Bank Charges	45,000	45,000	45,000
895	610	1,000	7640	Fines and Penalties	1,000	1,000	1,000
717	1,465	2,000	7645	Other Fees & Services	2,000	2,000	2,000
61,572	43,624	55,000	7750	Emp. Tuition Waivers - Credit	50,000	50,000	50,000
3,761	3,996	5,000	7751	Emp. Tuition Waivers - Non-Credit	5,000	5,000	5,000
-17,100	127,061	100,000	7900	Allowance for Doubtful Accounts	100,000	100,000	100,000
2,294	990	0	7925	Tools & Equipment < \$5,000	0	0	0
339,968	528,746	540,000		Total Materials & Services	653,000	653,000	653,000
1,895	0	0	8000	Equipment	0	0	0
1,895	0	0		Total Capital Outlay	0	0	0
341,931	553,256	640,000		Total Expenditures	683,000	683,000	683,000

This funds 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."

Fiscal Year 2019-2020

5010 - Information Services

Actual	Actual	Budget			Proposed	Approved	Adopted
2016-17	2017-18	2018-19	Acct#	Account Description	Amount	Amount	Amount
329,737	378,912	377,753	6600	Administrative Salaries	343,935	386,118	386,118
39,004	75,496	119,340	6700	Full Time Support Staff	117,825	117,825	117,825
27,960	33,647	38,028	1	FICA	35,325	38,552	38,552
301	213	270	2	Worker's Compensation	240	240	240
2,552	3,123	4,935	3	Unemployment	4,582	5,004	5,004
69,319	100,396	119,604	4	PERS	132,165	143,711	143,711
1,050	1,352	1,039	5	Life Insurance	1,039	1,039	1,039
1,549	1,991	486	6	Accident/Disability Insurance	432	432	432
86,370	110,007	145,800	7	Health Insurance	134,400	134,400	134,400
557,842	705,138	807,255		Total Personnel Services	769,943	827,321	827,321
3,834	1,682	4,114	7050	Supplies	5,140	5,140	5,140
109	100	100	7100	Printing	0	0	0
. 706	4,458	1,500	7240	Travel	4,500	4,500	4,500
244	259	0	7240	Travel - LV	0	0	0
0	0	0	7250	Training & Continuing Education	13,500	13,500	13,500
0	0	300	7350	Dues / Memberships	300	300	300
122,133	141,394	172,579	7400	Contracted Services	203,834	203,834	203,834
0	1,135	0	7400	Contracted Services - LV	0	0	0
298	460	250	7925	Tools & Equipment < \$5,000	25	25	25
127,323	149,487	178,843		Total Materials & Services	227,299	227,299	227,299
154,582	172,071	125,000	8000	Equipment	127,460	127,460	127,460
2,296	19,978	9,000	8040	Software	750	750	750
156,878	192,049	134,000		Total Capital Outlay	128,210	128,210	128,210
842,043	1,046,674	1,120,098		Total Expenditures	1,125,452	1,182,830	1,182,830

This funds the Information Services Department's Director of Information Systems, 5 Administrative staff and 3 full-time support staff and invests\$128,210 for capital replacement. This cost center supports the Strategic Plan Initiatives of Prosperity, Access, Excellence, and Community, and Core Theme, "Support Student Success."

Fiscal Year 2019-2020

5011 - Grant Management

Actual	Actual	Budget			Proposed	Approved	Adopted
2016-17	2017-18	2018-19	Acct#	Account Description	Amount	Amount	Amount
29,820	64,280	70,625	6600	Administrative Salaries	60,690	60,690	60,690
16,989	35,457	35,351	6700	Full Time Support Staff	42,326	42,326	42,326
935	0	0	6800	Part Time Support Staff	0	0	0
3,479	7,434	8,107	1	FICA	7,881	7,881	7,881
21	50	60	2	Worker's Compensation	60	60	60
327	696	1,060	3	Unemployment	1,030	1,030	1,030
7,867	22,768	24,184	4	PERS	28,196	28,196	28,196
102	292	114	5	Life Insurance	110	110	110
194	451	108	6	Accident/Disability Insurance	108	108	108
8,468	17,998	32,400	7	Health Insurance	33,600	33,600	33,600
68,204	149,427	172,008		Total Personnel Services	174,001	174,001	174,001
691	403	400	7050	Supplies	300	300	300
192	0	118	7240	Travel	75	75	75
665	5,951	6,000	7250	Training & Continuing Education	6,000	6,000	6,000
0	3,498	3,500	7360	Subscriptions	4,495	4,495	4,495
0	0	43,000	7400	Contracted Services	43,000	43,000	43,000
1,547	9,851	53,018		Total Materials & Services	53,870	53,870	53,870
69,751	159,279	225,026		Total Expenditures	227,871	227,871	227,871

This funds the Grand administrator, and 1 full-time support staff. 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."

Fiscal Year 2019-2020

5020 - Institutional Research / Assessment / Resource Development

Actual	Actual	Budget			Proposed	Approved	Adopted
2016-17	2017-18	2018-19	Acct#	Account Description	Amount	Amount	Amount
64,000	83,108	69,093	6600	Administrative Salaries	73,682	73,682	73,682
0	0	45,000	6700	Full Time Support Staff	40,800	40,800	40,800
6,518	6,242	8,728	1	FICA	8,758	8,758	8,758
40	30	0	2	Worker's Compensation	0	0	0
607	513	1,132	3	Unemployment	1,136	1,136	1,136
15,504	18,987	26,036	4	PERS	31,334	31,334	31,334
184	240	307	5	Life Insurance	307	307	307
306	293	108	6	Accident/Disability Insurance	108	108	108
14,900	17,901	32,400	7	Health Insurance	33,600	33,600	33,600
102,059	127,315	182,805		Total Personnel Services	189,725	189,725	189,725
0	0	200	7050	Supplies	200	200	200
2,338	3,021	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
1,585	10,300	8,500	7400	Contracted Services	8,500	8,500	8,500
0	0	300	7935	Software < \$5,000	300	300	300
0	0	600	7940	Furniture < \$5,000	0	0	0
3,922	13,321	17,600		Total Materials & Services	17,000	17,000	17,000
0	0	1,606	8000	Equipment	0	0	0
0	0	1,606		Total Capital Outlay	0	0	0
105,981	140,636	202,011		Total Expenditures	206,725	206,725	206,725

This funds 1 full-time FTE Director of Institutional Research and 1 full-time FTE Data Analyst. The purpose is to provide statistical and historical data, complete state and federal agency reports, and to facilitate internal and external surveys. This cost center supports the Strategic Plan Initiative of Access and Excellence, and Core Theme, "Support Student Success."

Fiscal Year 2019-2020

5031 - Communications

Actual	Actual	Budget			Proposed	Approved	Adopted
2016-17	2017-18	2018-19	Acct#	Account Description	Amount	Amount	Amount
(0.020	55 215	49.000	7115	Doctore	48,000	48,000	48,000
62,932	55,315	48,000	7115	Postage	,	•	•
4,907	5,408	10,000	7400	Contracted Services	10,000	10,000	10,000
20,134	24,178	24,000	7790	Telephone	24,000	24,000	24,000
101	1,216	1,600	7920	Equipment Lease / Rental	1,800	1,800	1,800
18,053	28,800	28,800	7930	Computer Lines	13,000	13,000	13,000
106,126	114,917	112,400		Total Materials & Services	96,800	96,800	96,800
5,003	1,885	7,176	8000	Equipment	2,970	2,970	2,970
0	864	0	8040	Software	6,903	6,903	6,903
5,003	2,749	7,176		Total Capital Outlay	9,873	9,873	9,873
111,129	117,666	119,576		Total Expenditures	106,673	106,673	106,673

This funds Klamath Community College's costs for communications including postage, telephone services, and computer lines and Equipment & Software upgrades. 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."

Fiscal Year 2019-2020

5040 - Security

Actual	Actual	Budget			Proposed	Approved	Adopted
2016-17	2017-18	2018-19	Acct#	Account Description	Amount	Amount	Amount
49,731	50,714	0	6600	Administrative Salaries	0	0	0
9,453	10,340	10,600	6800	Part Time Support Staff	10,600	10,600	10,600
4,490	4,590	811	1	FICA	811	811	811
40	40	10	2	Worker's Compensation	10	10	10
410	429	106	3	Unemployment	106	106	106
10,172	11,596	0	4	PERS	0	0	0
147	154	0	5	Life Insurance	0	0	0
214	232	0	6	Accident/Disability Insurance	0	0	0
13,670	14,390	0	7	Health Insurance	0	0	0
88,326	92,485	11,527		Total Personnel Services	11,527	11,527	11,527
1,475	536	0	7050	Supplies	500	500	500
60	0	0	7100	Printing	0	0	0
1,177	860	0	7240	Travel	500	500	500
3,095	290	0	7250	Training & Continuing Education	500	500	500
100	0	0	7350	Dues / Memberships	300	300	300
42,914	44,572	75,000	7400	Contracted Services	102,020	102,020	102,020
3,029	3,869	8,300	7410	Campus Security	9,750	9,750	9,750
82	0	0	7850	Repairs	0	0	0
0	840	0	7925	Tools & Equipment < \$5,000	0	0	0
0	79	0	7935	Software < \$5,000	0	0	0
51,932	51,045	83,300		Total Materials & Services	113,570	113,570	113,570
140,258	143,529	94,827		Total Expenditures	125,097	125,097	125,097

This funds the Security budget's .75 Full Time Employment of contractual funds with 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."

KLAMATH COMMUNITY COLLEGE DISTRICT Fiscal Year 2019-2020

5050 - President's Office

Actual 2016-17	Actual 2017-18	Budget 2018-19	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
2010 17							
298,474	317,957	305,655	6600	Administrative Salaries	347,727	347,727	347,727
0	0	10,000	6690	Incentive Bonus Pool	10,000	10,000	10,000
0	4,754	0	6800	Part Time Support Staff	0	0	0
22,656	23,830	23,383	1	FICA	26,601	26,601	26,601
59	59	60	2	Worker's Compensation	60	60	60
2,064	1,619	2,823	3	Unemployment	3,183	3,183	3,183
59,656	74,009	69,750	4	PERS	95,172	95,172	95,172
605	630	6,037	5	Life Insurance	6,037	6,037	6,037
841	877	108	6	Accident/Disability Insurance	108	108	108
23,110	24,082	32,400	7	Health Insurance	33,600	33,600	33,600
407,465	447,817	450,216		Total Personnel Services	522,489	522,489	522,489
3,369	1,096	4,000	7050	Supplies	4,000	4,000	4,000
70	1,449	1,000	7060	Books	1,000	1,000	1,000
1,001	390	300	7100	Printing	300	300	300
0	263	200	7115	Postage	200	200	200
0	2,591	500	7150	Marketing	500	500	500
0	0	250	7160	Promotional Items	250	250	250
29,347	24,339	15,000	7240	Travel	25,000	25,000	25,000
4,425	2,175	3,000	7350	Dues / Memberships	3,000	3,000	3,000
654	737	500	7360	Subscriptions	500	500	500
8,223	6,207	4,000	7400	Contracted Services	4,000	4,000	4,000
47	0	0	7920	Equipment Lease / Rental	0	0	0
47,137	39,246	28,750		Total Materials & Services	38,750	38,750	38,750
454,602	487,063	478,966		Total Expenditures	561,239	561,239	561,239

This funds 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.

Fiscal Year 2019-2020

5051 - Governing Board

Actual	Actual	Budget			Proposed	Approved	Adopted
2016-17	2017-18	2018-19	Acct#	Account Description	Amount	Amount	Amount
1,519	1,127	1,000	7050	Supplies	1,000	1,000	1,000
676	325	750	7060	Books	750	750	750
212	0	0	7100	Printing	0	0	0
0	145	0	7115	Postage	0	0	0
258	1,032	2,500	7150	Marketing	2,500	2,500	2,500
10,926	8,966	10,000	7240	Travel	10,000	10,000	10,000
0	99	7,000	7250	Training & Continuing Education	7,000	7,000	7,000
36,149	38,233	35,000	7350	Dues / Memberships	35,000	35,000	35,000
651	244	1,250	7360	Subscriptions	1,250	1,250	1,250
10,950	4,595	9,000	7400	Contracted Services	9,000	9,000	9,000
61,339	54,764	66,500		Total Materials & Services	66,500	66,500	66,500
15,167	20,053	19,000	9120	To Financial Aid	19,000	19,000	19,000
15,167	20,053	19,000		Total Transfers Out	19,000	19,000	19,000
76,506	74,817	85,500		Total Expenditures	85,500	85,500	85,500

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.

Fiscal Year 2019-2020

5052 - Foundation Support

Actual	Actual	Budget			Proposed	Approved	Adopted
2016-17	2017-18	2018-19	Acct#	Account Description	Amount	Amount	Amount
25,552	20,683	35,200	6600	Administrative Salaries	12,294	12,294	12,294
168	0	0	6700	Full Time Support Staff	0	0	0
0	1,185	0	6800	Part Time Support Staff	0	0	0
1,913	1,611	2,693	1	FICA	940	940	940
0	11	8	2	Worker's Compensation	4	4	4
175	128	352	3	Unemployment	123	123	123
5,089	4,724	8,033	4	PERS	3,365	3,365	3,365
38	66	86	5	Life Insurance	23	23	23
90	54	14	6	Accident/Disability Insurance	8	8	8
1,412	2,155	4,455	7	Health Insurance	2,404	2,404	2,404
34,439	30,617	50,841		Total Personnel Services	19,161	19,161	19,161
1,095	2,491	2,500	7050	Supplies	3,000	3,000	3,000
0	0	7,500	7061	Multi-media	5,000	5,000	5,000
0	0	3,000	7100	Printing	3,000	3,000	3,000
0	0	. 0	7150	Marketing	1,000	1,000	1,000
993	5,127	1,000	7240	Travel	2,500	2,500	2,500
1,037	20	3,500	7250	Training & Continuing Education	3,500	3,500	3,500
8,700	10,006	28,850	7400	Contracted Services	25,000	25,000	25,000
11,826	17,644	46,350		Total Materials & Services	43,000	43,000	43,000
0	1,744	0	8000	Equipment	0	0	0
0	1,744	0		Total Capital Outlay	0	0	0
46,265	50,005	97,191		Total Expenditures	62,161	62,161	62,161

This funds a portion of the Foundation's full-time Administrative support. This program specifically provides support for developing relationships with potential donors, facilitates fundraising events, and participation 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."

Fiscal Year 2019-2020

5053 - Public Information

Actual	Actual	Budget			Proposed	Approved	Adopted
2016-17	2017-18	2018-19	Acct#	Account Description	Amount	Amount	Amount
			erreter (de 1. de paris de 1905 - Paris de meser en de 1		45.040	45.040	47 0 40
37,614	44,400	45,900	6600	Administrative Salaries	47,940	47,940	47,940
2,113	3,321	3,511	1	FICA	3,667	3,667	3,667
30	27	30	2	Worker's Compensation	30	30	30
260	312	459	3	Unemployment	479	479	479
2,528	10,149	10,474	4	PERS	13,121	13,121	13,121
104	114	0	5	Life Insurance	0	0	0
159	187	54	6	Accident/Disability Insurance	54	54	54
7,866	8,672	16,200	7	Health Insurance	16,800	16,800	16,800
50,674	67,183	76,628		Total Personnel Services	82,092	82,092	82,092
50,674	67,183	76,628		Total Expenditures	82,092	82,092	82,092

This funds 1 full-time Public Information Officer. The purpose is to improve the College's Excellence by improving and enhancing communication with the public. This cost center supports the Strategic Plan Initiatives of Excellence, and Core Theme, "Support Student Success."

Fiscal Year 2019-2020

6001 - Plant Operations

Actual	Actual	Budget	A = -411	A	Proposed Amount	Approved Amount	Adopted Amount
2016-17	2017-18	2018-19	Acct#	Account Description	Amount	Amount	Amount
88,811	72,028	71,343	6600	Administrative Salaries	76,443	76,443	76,443
178,246	241,600	241,289	6700	Full Time Support Staff	301,510	301,510	301,510
37,500	54,289	18,000	6800	Part Time Support Staff	0	0	0
475	0	5,000	6900	Student Wages	5,000	5,000	5,000
23,284	26,809	25,676	1	FICA	29,296	29,296	29,296
237	235	264	2	Worker's Compensation	284	284	284
2,106	2,513	3,288	3	Unemployment	3,809	3,809	3,809
53,344	73,410	73,442	4	PERS	105,427	105,427	105,427
590	856	655	5	Life Insurance	747	747	747
1,134	1,398	459	6	Accident/Disability Insurance	513	513	513
73,737	104,141	145,800	7	Health Insurance	168,000	168,000	168,000
459,463	577,279	585,216		Total Personnel Services	691,028	691,028	691,028
22,496	15,572	24,000	7050	Supplies	24,000	24,000	24,000
12,963	24,787	26,000	7052	Supplies - Janitorial	26,000	26,000	26,000
1,243	902	1,000	7053	Supplies - Snow Removal	1,000	1,000	1,000
1,626	950	2,500	7054	Supplies - Safety	2,500	2,500	2,500
1,899	2,057	2,000	7240	Travel	2,000	2,000	2,000
58	0	1,000	7250	Training & Continuing Education	1,000	1,000	1,000
0	0	150	7350	Dues / Memberships	150	150	150
24,687	10,577	15,000	7400	Contracted Services	15,000	15,000	15,000
4,350	4,165	8,400	7420	Contracted Custodial Services	8,400	8,400	8,400
0	4,214	0	7570	Property Insurance	0	0	0
2,560	4,781	4,000	7645	Other Fees & Services	4,000	4,000	4,000
223,184	248,068	315,000	7770	Utilities	290,000	290,000	290,000
104	0	0	7830	Facilities Rental	0	0	0
17,046	23,366	26,000	7850	Repairs	26,000	26,000	26,000
6,219	914	1,000	7920	Equipment Lease / Rental	1,000	1,000	1,000
8,214	6,680	8,000	7925	Tools & Equipment < \$5,000	8,000	8,000	8,000
0	2,050	0	7935	Software < \$5,000	0	0	0
326,650	349,084	434,050		Total Materials & Services	409,050	409,050	409,050
786,114	926,363	1,019,266		Total Expenditures	1,100,078	1,100,078	1,100,078

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."

Fiscal Year 2019-2020

9001 - Transfers

Actual	Actual	Budget			Proposed	Approved	Adopted
2016-17	2017-18	2018-19	Acct#	Account Description	Amount	Amount	Amount
		15.000	0100	m n' '1 A'1	15 000	15 000	15,000
13,137	14,247	15,000	9120	To Financial Aid	15,000	15,000	15,000
80,845	88,739	102,100	9130	To Special Revenue	190,218	190,218	190,218
24,000	46,000	77,500	9140	To Reserve Funds	31,000	31,000	31,000
88,007	61,202	20,000	9150	To Enterprise	23,000	23,000	23,000
2,191,918	719,987	719,999	9160	To Debt Service	720,001	720,001	720,001
200,000	0	50,000	9170	To Capital Projects	50,000	50,000	50,000
2,597,907	930,175	984,599		Total Transfers Out	1,029,219	1,029,219	1,029,219
2,597,907	930,175	984,599		Total Expenditures	1,029,219	1,029,219	1,029,219

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."

Fiscal Year 2019-2020

9701 - Contingency

Actual	Actual	Budget			Proposed	Approved	Adopted
2016-17	2017-18	2018-19	Acct#	Account Description	Amount	Amount	Amount
			V				
0	0	1,000,000	9000	Contingency	1,060,955	1,060,955	1,060,955
0	0	1,000,000		Total Contingency	1,060,955	1,060,955	1,060,955
0	0	1,000,000		Total Expenditures	1,060,955	1,060,955	1,060,955

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.

Fiscal Year 2019-2020

Fund and Unappropriated Fund Balance

Actual	Actual	Budget			Proposed	Approved	Adopted
<u>2016-17</u>	2017-18	2018-19	Acct#	Account Description	Amount	Amount	Amount
4,009,545	4,618,025	0	3998	Fund Balance	0	0	0
0	0	3,256,764	3999	Unappropriated Balance	3,361,528	3,361,528	3,361,528
4,009,545	4,618,025	3,256,764		Total Fund, and Unappropriated	3,361,528	3,361,528	3,361,528
				Fund Balance			

An unappropriated ending fund balance provides the College with a cash carryover to begin the following fiscal year. This amount cannot be accessed during the current fiscal year unless there is a qualifying emergency (ORS 294.398). The unappropriated ending fund balance supports Board Policy 600.020 – Sufficient Fund Balance.

SPECIAL REVENUE FUNDS

Fiscal Year 2019-2020

050 - FINANCIAL AID

Actual	Actual	Budget			Proposed	Approved	Adopted
2016-17	2017-18	2018-19	Number	Account Description	Amount	Amount	Amount
TO THE DAY CONTRACTOR TO SECURITION OF SECUR							
2,846,164	2,988,723	8,000,000	4060	Federal Financial Aid - Pell Grant	8,000,000	8,000,000	8,000,000
55,901	64,331	60,000	4061	Federal Financial Aid - FSEOG	60,000	60,000	60,000
34,020	45,918	45,000	4063	Federal Financial Aid - Work Study	45,000	45,000	45,000
1,599,803	1,557,242	6,000,000	4070	Federal Financial Aid - Subsidized Loans	6,000,000	6,000,000	6,000,000
1,542,232	1,869,242	6,000,000	4071	Federal Financial Aid - Unsubsidized Loans	6,000,000	6,000,000	6,000,000
-207	2,394	1,000,000	4072	Federal Financial Aid - Plus Loans	1,000,000	1,000,000	1,000,000
0	0	, 0	4073	Federal Financial Aid - Alt Loans	1,000,000	1,000,000	1,000,000
13,263	-3,888	20,000	4075	Administrative Cost Allowance	20,000	20,000	20,000
6,091,176	6,523,962	21,125,000		Total Federal Sources	22,125,000	22,125,000	22,125,000
	COO 550	700.000	4110	St. t. Courts	700.000	700 000	700 000
655,490	633,750	700,000	4110	State Grants	700,000	700,000	700,000
184,479	204,700	250,000	4111	Oregon Promise	250,000	250,000	250,000
839,969	838,450	950,000		Total State Sources	950,000	950,000	950,000
58,430	0	1,000,000	4272	Alt Loans	0	0	0
58,430	0	1,000,000		Total Local Sources	0	0	0
16,688	20,053	34,000	5700	Transfers In - Board Scholarships	34,000	34,000	34,000
11,615	14,247	0	5702	Transfers In - Work Study Match	0	0	0
28,303	34,299	34,000		Total Transfers In	34,000	34,000	34,000
7,017,878	7,396,711	23,109,000		Total Resources	23,109,000	23,109,000	23,109,000

Fiscal Year 2019-2020

4501 - Financial Aid Fund

Actual	Actual	Budget			_	Approved	Adopted
2016-17	2017-18	2018-19	Acct#	Account Description	Amount	Amount	Amount
46,461	55,880	45,000	6900	Student Wages	45,000	45,000	45,000
866	0	0	1	FICA	0	0	0
19	0	0	2	Worker's Compensation	0	0	0
1	0	0	3	Unemployment	0	0	0
47,346	55,880	45,000	5	Total Personnel Services	45,000	-	45,000
755	0	0	7630	Bank Charges	, 0	0	0
2,846,164	2,988,723	8,000,000	7700	Pell Grant	8,000,000	8,000,000	8,000,000
55,901	64,331	60,000	7701	FSEOG	60,000		60,000
1,599,803	1,557,242	6,000,000	7710	Subsidized Student Loans	6,000,000	•	6,000,000
1,542,232	1,869,242	6,000,000	7711	Unsubsidized Student Loans	6,000,000		6,000,000
-207	2,394	1,000,000	7712	Plus Loans	1,000,000		1,000,000
58,430	0	1,000,000	7713	Alternative Loans	1,000,000		1,000,000
655,490	633,750	700,000	7721	State Need Grant	700,000		700,000
184,479	204,700	250,000	7722	Oregon Promise Scholarships	250,000	250,000	250,000
1,789	2,362	19,000	7730	Board Scholarships	19,000	19,000	19,000
14,899	17,691	15,000	7732	Service to Country Scholarship	15,000	15,000	15,000
1,912	0	0	7755	Student Tuition Waivers	0	0	0
6,961,648	7,340,435	23,044,000		Total Materials & Services	23,044,000	23,044,000	23,044,000
8,884	396	20,000	9110	Indirect Cost Expense	20,000	20,000	20,000
8,884	396	20,000		Total Transfers Out	20,000	20,000	20,000
7,017,878	7,396,711	23,109,000		Total Expenditures	23,109,000	23,109,000	23,109,000

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."

Fiscal Year 2019-2020

060 - TECHNOLOGY FEES

Actual	Actual	Budget			Proposed	Approved	Adopted
2016-17	2017-18	2018-19	Number	Account Description	Amount	Amount	Amount
165,316	325,298	324,740	4580	Technology Fees	298,376	298,376	298,376
165,316	325,298	324,740		Total Tuition & Fees	298,376	298,376	298,376
2,293	8,839	9,000	4600	Interest, Investment	0	0	0
2,293 2,293	8,839	9,000	7000	Total Interest Income	0	0	0
89,290	53,849	158,300	5999	Carry Forward	135,000	135,000	135,000
89,290	53,849	158,300		Total Carry Forward	135,000	135,000	135,000
256,899	387,986	492,040		Total Resources	433,376	433,376	433,376

Fiscal Year 2019-2020

2008 - Technology

Actual	Actual	Budget		,	-	Approved	Adopted
2016-17	2017-18	2018-19	Acct#	Account Description	<u>Amount</u>	Amount	Amount
						60.000	60.000
0	19,545	54,000	6900	Student Wages	60,000		60,000
0	1,470	4,131	1	FICA	4,590		4,590
0	25	30	2	Worker's Compensation	30	30	30
0	137	540	3	Unemployment	600	600	600
0	794	0	4	PERS	0	0	0
0	21,971	58,701		Total Personnel Services	65,220	65,220	65,220
4,471	2,499	1,500	7050	Supplies	5,900	5,900	5,900
24,306	13,831	90,000	7400	Contracted Services	19,113	19,113	19,113
158	124	0	7925	Tools & Equipment < \$5,000	700	700	700
7,568	12,120	12,120	7930	Computer Lines	16,000	16,000	16,000
5,198	3,977	0	7935	Software < \$5,000	0	0	0
41,701	32,551	103,620	,,,,,	Total Materials & Services	41,713	41,713	41,713
152,032	149,905	328,119	8000	Equipment	324,843	324,843	324,843
5,357	12,309	0	8040	Software	0	0	0
157,389	162,214	328,119	00.0	Total Capital Outlay	324,843	324,843	324,843
199,090	216,736	490,440		Total Expenditures	431,776	431,776	431,776

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 computers and equipment. This fund supports all Core Themes.

Fiscal Year 2019-2020

2009 - Technology - Lake County

Actual 2016-17	Actual 2017-18	Budget 2018-19	Acet#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
0	100	0	7240	Travel - LV	600	600	600
3,960	0	0	7930	Computer Lines - LV	0	0	0
3,960	100	0		Total Materials & Services	600	600	600
0	0	1,600	8000	Equipment - LV	1,000	1,000	1,000
0	0	1,600		Total Capital Outlay	1,000	1,000	1,000
3,960	100	1,600		Total Expenditures	1,600	1,600	1,600

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 classroom computers and equipment. This fund supports all Core Themes.

Fiscal Year 2019-2020

065 - STUDENT COURSE FEES

Actual	Actual	Budget	NY	A	•	Approved	Adopted Amount
2016-17	2017-18	2018-19	Number	Account Description	Amount	Amount	Amount
0	0	0	4546	Course Fees - Health & P.E.	2,500	2,500	2,500
0	7,735	6,387	4547	Course Fees - Computer Eng. Tech.	7,500	7,500	7,500
0	1,615	1,803	4548	Course Fees - Agriculture	2,000	2,000	2,000
0	2,000	2,888	4549	Course Fees - Advanced Mfg. Eng.	5,000	5,000	5,000
10,415	2,190	2,520	4550	Course Fees - Business Management	3,500	3,500	3,500
5,548	10,793	5,376	4551	Course Fees - Emergency Response Op.	25,000	25,000	25,000
80,843	77,672	49,830	4552	Course Fees - Nursing	70,000	70,000	70,000
12,175	7,450	7,700	4553	Course Fees - Auto	45,000	45,000	45,000
49,340	41,540	47,128	4554	Course Fees - Gen. Ed. Science	55,000	55,000	55,000
28,327	16,337	21,735	4555	Course Fees - Culinary Arts Ed.	39,000	39,000	39,000
1,200	0	0	4556	Course Fees - Art	2,500	2,500	2,500
81,320	74,940	60,000	4557	Course Fees - Diesel	65,000	65,000	65,000
180	0	11,925	4558	Course Fees - CDL	0	0	0
13,800	13,850	20,545	4559	Course Fees - Welding	28,000	28,000	28,000
486,756	34,665	1,014,750	4568	Course Fees - Aviation	1,272,000	1,272,000	1,272,000
0	0	3,000	4569	Course Fees - Gen. Ed. Computer Skills	2,500	2,500	2,500
769,904	290,787	1,255,587		Total Tuition & Fees	1,624,500	1,624,500	1,624,500
346	1,467	2,750	4600	Interest, Investment	0	0	0
346	1,467	2,750		Total Interest Income	0	0	0
2,272	21,813	111,925	5999	Carry Forward	191,553	191,553	191,553
2,272	21,813	111,925		Total Carry Forward	191,553	191,553	191,553
772,522	314,067	1,370,262		Total Resources	1,816,053	1,816,053	1,816,053

Fiscal Year 2019-2020

1108 - Course Fees - Business Management

Actual <u>2016-17</u>	Actual 2017-18	Budget 2018-19	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
1,693	1,488	1,020	7050	Supplies	2,000	2,000	2,000
0	195	200	7360	Subscriptions	1,402	1,402	1,402
1,071	0	1,300	7925	Tools & Equipment < \$5,000	2,000	2,000	2,000
2,764	1,683	2,520		Total Materials & Services	5,402	5,402	5,402
2,764	1,683	2,520		Total Expenditures	5,402	5,402	5,402

Fiscal Year 2019-2020

1110 - Course Fees - Gen. Ed. Science

Actual 2016-17	Actual 2017-18	Budget 2018-19	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
8,120 247 0 8,367	17,185 202 0 17,387	35,000 0 22,128 57,128	7050 7115 7925	Supplies Postage Tools & Equipment < \$5,000 Total Materials & Services	50,000 0 32,458 82,458	50,000 0 32,458 82,458	50,000 0 32,458 82,458
8,367	17,387	57,128		Total Expenditures	82,458	82,458	82,458

Fiscal Year 2019-2020

1111 - Course Fees - Agriculture

Actual 2016-17	Actual 2017-18	Budget 2018-19		Account Description	Proposed Amount	Approved Amount	Adopted Amount
0 0 0	0 0 0	0 0 0	6800 1	Part Time Support Staff FICA Total Personnel Services	5,100 471 5,571	5,100 471 5,571	5,100 471 5,571
0 0	0 0	1,803 1,803	7050	Supplies Total Materials & Services	0 0	0 0	0 0
0	0	1,803		Total Expenditures	5,571	5,571	5,571

Fiscal Year 2019-2020

1114 - Course Fees - Art

Actual 2016-17	Actual 2017-18	Budget 2018-19	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
2010 2.					2.850	2 950	3,859
227	0	2,000	7050	Supplies	3,859	3,859	•
227	0	2,000		Total Materials & Services	3,859	3,859	3,859
227	0	2,000)	Total Expenditures	3,859	3,859	3,859

Fiscal Year 2019-2020

1310 - Course Fees - Emergency Response Op.

Actual <u>2016-17</u>	Actual 2017-18	Budget 2018-19	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
0	1,134	0	7031	Books for Resale	0	0	0
14,137	3,218	11,925	7050	Supplies	18,585	18,585	18,585
14,157	0,210	0	7240	Travel	0	0	0
4,024	2,187	15,376	7400	Contracted Services	0	0	0
4,024	2,187	0	7925	Tools & Equipment < \$5,000	20,000	20,000	20,000
18,313	6,539	27,301	1723	Total Materials & Services	38,585	38,585	38,585
18,313	6,539	27,301		Total Expenditures	38,585	38,585	38,585

Fiscal Year 2019-2020

1311 - Course Fees - Nursing

Actual 2016-17	Actual 2017-18	Budget 2018-19	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
14,342	33,136	35,000	7050	Supplies	60,000	60,000	60,000
29,502	732	24,830	7400	Contracted Services	39,039	39,039	39,039
11,280	1.791	0	7925	Tools & Equipment < \$5,000	9,000	9,000	9,000
55,124	35,659	59,830		Total Materials & Services	108,039	108,039	108,039
55,124	35,659	59,830		Total Expenditures	108,039	108,039	108,039

Fiscal Year 2019-2020

1312 - Course Fee Usage - Diesel

				<u> </u>			
Actual 2016-17	Actual 2017-18	Budget 2018-19	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
31,525 671 5,797 5,764 35 43,791	15,339 0 378 787 0 16,503	70,000 2,137 0 0 0 72,137	7050 7360 7400 7925 7935	Supplies Subscriptions Contracted Services Tools & Equipment < \$5,000 Software < \$5,000 Total Materials & Services	40,000 0 0 20,319 0 60,319	40,000 0 0 20,319 0 60,319	40,000 0 0 20,319 0 60,319
43,791	16,503	72,137		Total Expenditures	60,319	60,319	60,319

Fiscal Year 2019-2020

1313 - Course Fee Usage - Culinary Arts

Actual 2016-17	Actual 2017-18	Budget 2018-19	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
26,937	27,206	21,735	7050	Supplies	50,139	50,139	50,139
75	729	0	7400	Contracted Services	0	0	0
2,568	151	10,000	7925	Tools & Equipment < \$5,000	10,000	10,000	10,000
29,580	28,086	31,735		Total Materials & Services	60,139	60,139	60,139
29,580	28,086	31,735		Total Expenditures	60,139	60,139	60,139

Fiscal Year 2019-2020

1314 - Course Fee Usage - Auto

Actual 2016-17	Actual 2017-18	Budget 2018-19	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
17,031	5,615	12,700	7050	Supplies	49,454	49,454	49,454
488	488	0	7360	Subscriptions	0	0	0
304	4,143	0	7400	Contracted Services	0	0	0
6,771	1,851	0	7925	Tools & Equipment < \$5,000	20,000	20,000	20,000
24,594	12,097	12,700		Total Materials & Services	69,454	69,454	69,454
24,594	12,097	12,700		Total Expenditures	69,454	69,454	69,454

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.

Fiscal Year 2019-2020

1315 - Course Fee Usage - CDL

Actual 2016-17	Actual 2017-18	Budget 2018-19	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
1,074	0	0	7031	Books for Resale	0	0	0
7,756	12,219	13,000	7050	Supplies	40,000	40,000	40,000
125	665	0	7350	Dues / Memberships	0	0	0
1,296	10,017	0	7400	Contracted Services	0	0	0
48	1,990	3,925	7850	Repairs	0	0	0
10,298	24,890	16,925		Total Materials & Services	40,000	40,000	40,000
10,298	24,890	16,925		Total Expenditures	40,000	40,000	40,000

Fiscal Year 2019-2020

1316 - Course Fees - Welding

Actual 2016-17	Actual 2017-18	Budget 2018-19	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
10,997	13,066	30,545	7050	Supplies	33,216	33,216	33,216
0	143	0	7400	Contracted Services	0	0	0
0	462	0	7925	Tools & Equipment < \$5,000	10,000	10,000	10,000
10,997	13,670	30,545		Total Materials & Services	43,216	43,216	43,216
10,997	13,670	30,545		Total Expenditures	43,216	43,216	43,216

Fiscal Year 2019-2020

1318 - Course Fees - Aviation

Actual 2016-17	Actual 2017-18	Budget 2018-19	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
2010-1/	2017-10	2010-19	Accur	Account Description			
524,174	34,665	1,024,750	7400	Contracted Services	1,138,120	1,138,120	1,138,120
20,250	0	0	7575	Liability Insurance	11,880	11,880	11,880
544,424	34,665	1,024,750		Total Materials & Services	1,150,000	1,150,000	1,150,000
0	0	0	9100	To General Fund	50,000	50,000	50,000
0	0	0	9110	Indirect Cost Expense	72,000	72,000	72,000
0	0	0		Total Transfers Out	122,000	122,000	122,000
544,424	34,665	1,024,750		Total Expenditures	1,272,000	1,272,000	1,272,000

Fiscal Year 2019-2020

1319 - Course Fees - Gen. Ed. Computer Skills

Actual <u>2016-17</u>	Actual 2017-18	Budget 2018-19	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
447	0	0	7350	Dues / Memberships	0	0	0
0	0	11,500	7400	Contracted Services	3,859	3,859	3,859
1,583	0	1,500	7925	Tools & Equipment < \$5,000	0	0	0
2,030	0	13,000		Total Materials & Services	3,859	3,859	3,859
2,030	0	13,000		Total Expenditures	3,859	3,859	3,859

Fiscal Year 2019-2020

1322 - Course Fees - Advanced Mfg. Engineering

Actual 2016-17	Actual 2017-18	Budget 2018-19	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
0	489	0	7050	Supplies	0	0	0
0	1,125	2,888	7360	Subscriptions	7,717	7,717	7,717
0	3,600	0	7400	Contracted Services	0	0	0
0	5,214	2,888		Total Materials & Services	7,717	7,717	7,717
0	5,214	2,888		Total Expenditures	7,717	7,717	7,717

Fiscal Year 2019-2020

1323 - Course Fees - Comp. Eng. Tech.

Actual 2016-17	Actual 2017-18	Budget 2018-19	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
0	0	15,000	7050	Supplies	11,576	11,576	11,576
0	0	15,000		Total Materials & Services	11,576	11,576	11,576
0	0	15,000		Total Expenditures	11,576	11,576	11,576

Fiscal Year 2019-2020

1324 - Course Fees - Health and PE

Actual 2016-17	Actual 2017-18	Budget 2018-19	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
0	0	0	7050	Supplies	3,859	3,859	3,859
0	0	0		Total Materials & Services	3,859	3,859	3,859
0	0	0		Total Expenditures	3,859	3,859	3,859

Fiscal Year 2019-2020

070 - SPECIAL PROJECTS BUDGET AUTHORITY

Actual 2016-17	Actual 2017-18	Budget 2018-19	Number	Account Description	Proposed Amount	Approved Amount	Adopted Amount
Market and Market and September of the Control of t							
834	0	15,000	4000	Federal Grants	15,000	15,000	15,000
0	345	0	4075	Administrative Cost Allowance	0	0	0
834	345	15,000		Total Federal Sources	15,000	15,000	15,000
183,838	47,950	200,000	4110	Grants and Contracts	200,000	200,000	200,000
183,838	47,950	200,000		Total State Sources	200,000	200,000	200,000
45,466	41,786	95,000	4210	Grants and Contracts	95,000	95,000	95,000
48,862	0	0	4280	Contribution from KCC Foundation	0	0	0
94,328	41,786	95,000		Total Local Sources	95,000	95,000	95,000
279,000	90,082	310,000		Total Resources	310,000	310,000	310,000

Fiscal Year 2019-2020

1510 - HS Nursing Grant

Actual	Actual	Budget		4 15 14	-	Approved	Adopted
<u>2016-17</u>	2017-18	2018-19	Acct#	Account Description	Amount	Amount	<u>Amount</u>
7,823	0	10,000	6120	Adjunct Faculty - Credit	10,000	10,000	10,000
14,226	12,909	16,584	6130	Full Time - 9 Month Faculty	18,105	•	18,105
1,687	988	2,034	1	FICA	2,150		2,150
7	6	16	2	Worker's Compensation	16	16	16
22	13	266	3	Unemployment	281	281	281
3,000	2,574	5,396	4	PERS	6,871	6,871	6,871
15	76	43	5	Life Insurance	43	43	43
0	0	15	6	Accident/Disability Insurance	15	15	15
1,447	3,471	4,341	7	Health Insurance	4,502	4,502	4,502
28,226	20,037	38,695		Total Personnel Services	41,983	41,983	41,983
2,456	1,465	2,500	7050	Supplies	2,500	2,500	2,500
59	0	0	7060	Books	0	0	0
1,176	2,714	2,000	7400	Contracted Services	2,000	2,000	2,000
3,691	4,178	4,500		Total Materials & Services	4,500	4,500	4,500
31,917	24,215	43,195		Total Expenditures	46,483	46,483	46,483

This funds adjunct faculty, and a portion of 1 9- month faculty position. 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."

Fiscal Year 2019-2020

2505 - Special Projects

Actual 2016-17	Actual 2017-18	Budget 2018-19	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
						_	
500	0	0	6100	Full Time Faculty	0	0	0
3,000	0	0	6120	Adjunct Faculty - Credit	0	0	0
6,500	0	0	6130	Full Time - 9 Month Faculty	0	0	0
16,435	0	0	6600	Administrative Salaries	0	0	0
0	0	150,000	6800	Part Time Support Staff	103,312	103,312	103,312
0	0	11,475	1	FICA	7,903	7,903	7,903
0	0	52	2	Worker's Compensation	52	52	52
0	0	1,500	3	Unemployment	1,033	1,033	1,033
26,435	0	163,027		Total Personnel Services	112,300	112,300	112,300
0	0	20,000	7050	Supplies	8,902	8,902	8,902
3,770	0	0	7174	Cont. Serv Other Media	0	0	0
0	0	31,778	7240	Travel	31,778	31,778	31,778
3,770	0	51,778	, =	Total Materials & Services	40,680		40,680
0	0	10,000	8000	Equipment	10,000	10,000	10,000
0	0	0	8140	Infrastructure	10,000	•	10,000
0	0	10,000	01,0	Total Capital Outlay	20,000		20,000
0	0	0	9110	Indirect Cost Expense	9,500	9,500	9,500
o	0	0		Total Transfers Out	9,500	•	9,500
30,205	0	224,805		Total Expenditures	182,480	182,480	182,480

This fund allows for the acceptance of smaller grants for specific purposes and alleviates the need to take each individual grant to the Board for budget 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."

Fiscal Year 2019-2020

2511 - Early Learning Professional Dev. Grant

Actual	Actual	Budget			_	Approved	Adopted
2016-17	2017-18	2018-19	Acct#	Account Description	Amount	Amount	<u>Amount</u>
0	10,515	9,200	6120	Adjunct Faculty - Credit	0	0	0
0	839	704	1	FICA	0	0	0
0	7	4	2	Worker's Compensation	0	0	0
0	73	92	3	Unemployment	0	0	0
0	696	0	4	PERS	0	0	0
0	1,194	0	7	Health Insurance	0	0	0
0	13,324	10,000		Total Personnel Services	0	0	0
0	1,218	0	7031	Books for Resale	1,000	1,000	1,000
0	260	0	7060	Books	250	250	250
0	0	0	7240	Travel	300	300	300
0	6,582	30,000	7755	Student Tuition Waivers	5,000	5,000	5,000
0	8,059	30,000		Total Materials & Services	6,550	6,550	6,550
0	641	0	9110	Indirect Cost Expense	500	500	500
0	641	0		Total Transfers Out	500	500	500
0	22,024	40,000		Total Expenditures	7,050	7,050	7,050

This fund allows for the acceptance of smaller grants for specific purposes and alleviates the need to take each individual grant to the Board for budget approval. 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."

KLAMATH COMMUNITY COLLEGE DISTRICT **Fiscal Year 2019-2020**

2517 - VA Admin.

Actual 2016-17	Actual 2017-18	Budget 2018-19	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
204	345	2,000	7050	Supplies	2,000	2,000	2,000
. 57	0	0	7100	Printing	0	0	0
573	0	0	7240	Travel	0	0	0
834	345	2,000		Total Materials & Services	2,000	2,000	2,000
834	345	2,000		Total Expenditures	2,000	2,000	2,000

This fund allows for the acceptance of Annual Reporting Fee payment for education enrollment certifications submitted to the Department of Veterans Affairs.

KLAMATH COMMUNITY COLLEGE DISTRICT Fiscal Year 2019-2020

3023 - Spec. Proj. - TANF

				-			
Actual	Actual	Budget			Proposed	Approved	Adopted
2016-17	2017-18	2018-19	Acct#	Account Description	Amount	Amount	<u>Amoun</u> t
0	0	0	6700	Full Time Support Staff	30,347	30,347	30,347
0	0	0	1	FICA	2,322	2,322	2,322
0	0	0	2	Worker's Compensation	22	22	22
0	0	0	3	Unemployment	303	303	303
0	0	0	4	PERS	8,306	8,306	8,306
0	0	0	5	Life Insurance	75	75	75
0	0	0	6	Accident/Disability Insurance	40	40	40
0	0	0	7	Health Insurance	12,570	12,570	12,570
0	0	0		Total Personnel Services	53,986	53,986	53,986
0	109	0	7051	Supplies for Students	2,000	2,000	2,000
0	258	0	7300	Student Support - Exempt	0	0	0
0	175	0	7737	Misc. Scholarships - Exempt	0	0	0
0	0	0	7755	Student Tuition Waivers	16,000	16,000	16,000
Ŏ	542	0		Total Materials & Services	18,000	•	18,000
0	542	0		Total Expenditures	71,986	71,986	71,986

Fiscal Year 2019-2020

080 - PATHWAYS

	Actual	Actual	Budget			Proposed	Approved	Adopted
	2016-17	2017-18	2018-19	Number	Account Description	Amount	Amount	Amount
Police of the								
	53,859	36,837	55,335	4110	Grants and Contracts	55,335	55,335	55,335
	53,859	36,837	55,335		Total State Sources	55,335	55,335	55,335
	53,859	36,837	55,335		Total Resources	55,335	55,335	55,335

KLAMATH COMMUNITY COLLEGE DISTRICT Fiscal Year 2019-2020

3503 - Pathways

Actual	Actual	Budget			Proposed	Approved	Adopted
2016-17	2017-18	2018-18	Acct#	Account Description	Amount	Amount	Amount
Autologic Pro-							
30,308	5,090	27,009	6600	Administrative Salaries	0	0	0
0	0	0	6800	Part Time Support Staff	28,706	28,706	28,706
2,274	396	2,066	1	FICA	2,196	2,196	2,196
20	2	13	2	Worker's Compensation	20	20	20
210	36	270	3	Unemployment	287	287	287
5,983	1,166	6,163	4	PERS	7,857	7,857	7,857
74	15	44	5	Life Insurance	0	0	0
108	41	23	6	Accident/Disability Insurance	0	0	0
4,113	703	6,096	7	Health Insurance	8,971	8,971	8,971
43,090	7,449	41,684		Total Personnel Services	48,037	48,037	48,037
3,472	0	564	7050	Supplies	986	986	986
0	0	3,500	7150	Marketing	2,000	2,000	2,000
3,874	620	5,406	7240	Travel	1,677	1,677	1,677
858	0	0	7250	Training & Continuing Education	0	0	0
0	27,013	0	7755	Student Tuition Waivers - Credit	0	0	0
8,204	27,633	9,470		Total Materials & Services	4,663	4,663	4,663
2,565	1,754	4,181	9110	Indirect Cost Expense	2,635	2,635	2,635
2,565	1,754	4,181		Total Transfers Out	2,635	2,635	2,635
53,859	36,837	55,335		Total Expenditures	55,335	55,335	55,335

Pathways funding is provided this year by the strategic funds from Oregon Community Colleges (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."

Fiscal Year 2019-2020

081 - DHS SNAP 50/50

Actual 2016-17	Actual 2017-18	Budget 2018-19	Number	Account Description	Proposed Amount	Approved Amount	Adopted Amount
0	0	119,666	4000	Federal Grants	0	0	0
48,955	123,803	0	4110	Grants & Contracts	135,235	135,235	135,235
48,955	123,803	119,666		Total Federal Sources	135,235	135,235	135,235
48,955	123,803	119,666		Total Resources	135,235	135,235	135,235

Fiscal Year 2019-2020

3508 - DHS SNAP 50/50

Actual	Actual	Budget			·	Approved	Adopted
<u>2016-17</u>	2017-18	2018-19	Acct#	Account Description	Amount	Amount	Amount
	10.514	0	6600		0	0	0
-2,324	10,514	0	6600	Administrative Saleries	0	0	0
16,941	30,218	41,096	6700	Full Time Support Staff	41,918	41,918	41,918
1,264	2,928	3,144	1	FICA	3,207	3,207	3,207
-164	15	30	2	Worker's Compensation	30	30	30
103	278	411	3	Unemployment	419	419	419
0	9,183	9,378	4	PERS	11,473	11,473	11,473
40	107	126	5	Life Insurance	126	126	126
64	180	54	6	Accident/Disability Insurance	54	54	54
4,989	12,916	16,200	7	Health Insurance	16,800	16,800	16,800
20,913	66,338	70,439		Total Personnel Services	74,027	74,027	74,027
138	0	0	7031	Books for Resale	0	0	0
303	158	240	7050	Supplies	0	0	0
0	0	750	7051	Supplies for Students	0	0	0
78	0	1,170	7100	Printing	0	0	0
729	1,704	1,700	7240	Travel	0	0	0
0	4,160	0	7300	Student Support	0	0	0
15,498	30,982	17,752	7755	Student Tuition Waivers	30,000	30,000	30,000
16,745	37,004	21,612		Total Materials & Services	30,000	30,000	30,000
11,297	20,460	27,615	9110	Indirect Cost Expense	31,208	31,208	31,208
11,297	20,460	27,615		Total Transfers Out	31,208	31,208	31,208
48,955	123,803	119,665		Total Expenditures	135,235	135,235	135,235

This fund provides supplemental assistance for students with high need to provide them with the essential living needs 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."

Fiscal Year 2019-2020

085 - TRIO GRANT

	Actual	Actual	Budget			Proposed	Approved	Adopted
-	2016-17	2017-18	2018-19	Number	Account Description	Amount	Amount	Amount
	232,997	209,053	267,416	4000	Federal Grants	254,243	254,243	254,243
	232,997	209,053	267,416		Total Federal Sources	254,243	254,243	254,243
	3,083	3,029	0	5000	Transfers In - General Fund	35,146	35,146	35,146
	3,083	3,029	0		Total Transfers In	35,146	35,146	35,146
	236,080	212,082	267,416		Total Resources	289,389	289,389	289,389

Fiscal Year 2019-2020

3502 - TRIO Grant

Actual	Actual	Budget			_	Approved	Adopted
2016-17	2017-18	2018-18	Acct#	Account Description	Amount	Amount	Amount
		0.4.50.5			57 021	<i>57</i> 021	57.021
91,501	63,414	94,535	6600	Administrative Salaries	57,931	57,931	57,931
35,286	47,519	36,408	6700	Full Time Support Staff	83,036	83,036	83,036
21,745	26,911	14,810	6800	Part Time Support Staff	14,810		14,810
11,267	10,303	11,150	1	FICA	11,917	11,917	11,917
104	79	95	2	Worker's Compensation	95	95	- 95
1,042	951	1,458	3	Unemployment	1,558	1,558	1,558
22,811	22,684	29,881	4	PERS	38,583	38,583	38,583
372	315	267	5	Life Insurance	317	317	317
551	486	153	6	Accident/Disability Insurance	153	153	153
24,220	21,490	48,600	7	Health Insurance	50,400	50,400	50,400
208,900	194,152	237,357		Total Personnel Services	258,800	258,800	258,800
1,038	581	500	7050	Supplies	500	500	500
361	0	500	7060	Books	500	500	500
57	0	0	7100	Printing	0	0	0
110	0	0	7240	Travel	0	0	0
1,713	495	2,500	7241	Student Travel	2,500	2,500	2,500
4,447	0	5,000	7250	Training & Continuing Education	5,000	5,000	5,000
1,218	545	1,000	7310	Summer Bridge Program	1,000	1,000	1,000
0	200	0	7350	Dues / Memberships	0	0	0
749	399	750	7400	Contracted Services	750	750	750
9,693	2,220	10,250		Total Materials & Services	10,250	10,250	10,250
17,487	15,710	19,809	9110	Indirect Cost Expense	20,339	20,339	20,339
17,487	15,710	19,809		Total Transfers Out	20,339	20,339	20,339
236,080	212,082	267,416		Total Expenditures	289,389	289,389	289,389

The Trio program targets up to 160 of KCC'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, and administrative assistant and other educational part time personnel in the form of tutors.

Fiscal Year 2019-2020

095 - SMALL BUSINESS DEVELOPMENT CENTER

Actual	Actual	Budget			Proposed	Approved	Adopted
2016-17	2017-18	2018-19	Number	Account Description	Amount	Amount	Amount
			dering (S. C. galler) (1. C. galler) (1. C. conflicte with conflicte with the conflicte section of the conflicte section				
31,750	56,903	40,500	4000	Federal Grants	33,000	33,000	33,000
31,750	56,903	40,500		Total Federal Sources	33,000	33,000	33,000
39,153	72,786	85,485	4110	Grants and Contracts	80,095	80,095	80,095
39,153	72,786	85,485		Total State Sources	80,095	80,095	80,095
21,624	13,685	18,000	4233	SBDC Program Income	20,000	20,000	20,000
17,234	4,677	100,000	4280	Contribution from KCC Foundation	100,000	100,000	100,000
38,858	18,362	118,000		Total Local Sources	120,000	120,000	120,000
77,761	85,710	102,100	5000	Transfers In - General Fund	108,350	108,350	108,350
77,761	85,710	102,100		Total Transfers In	108,350	108,350	108,350
27,432	31,050	34,500	5999	Carry Forward	56,500	56,500	56,500
27,432	31,050	34,500		Total Carry Forward	56,500	56,500	56,500
214,955	264,812	380,585		Total Resources	397,945	397,945	397,945

Fiscal Year 2019-2020

1307 - Small Business Dev. Ctr. - Match

Actual	Actual	Budget			_	Approved	Adopted
2016-17	2017-18	2018-18	Acct#	Account Description	Amount	Amount	Amount
					24.606	24.606	24 606
30,466	13,691	33,235	6600	Administrative Salaries	34,606	34,606	34,606
15,450	30,210	23,127	6800	Part Time Support Staff	0	0	0
3,470	3,120	4,312	1	FICA	2,647	2,647	2,647
27	22	20	2	Worker's Compensation	11	11	11
321	287	564	3	Unemployment	346	346	346
8,847	6,157	7,584	4	PERS	9,472	9,472	9,472
91	42	101	5	Life Insurance	101	101	101
131	66	29	6	Accident/Disability Insurance	29	29	29
11,399	11,306	8,722	7	Health Insurance	9,045	9,045	9,045
70,202	64,900	77,692		Total Personnel Services	56,257	56,257	56,257
92	189	796	7050	Supplies	0	0	0
0	1,291	500	7051	Supplies for Students	0	0	0
169	0	50	7060	Books	0	0	0
288	1,225	600	7100	Printing	0	0	0
67	45	50	7115	Postage	0	0	0
3	1,418	3,586	7150	Marketing	0	0	0
1,793	2,700	1,893	7240	Travel	0	0	0
0	392	0	7244	Non-Employee Travel	0	0	0
0	635	4,200	7250	Training & Continuing Education	0	0	0
1,256	2,295	787	7360	Subscriptions	0	0	0
2,197	2,789	2,750	7400	Contracted Services	0	0	0
0	0	35	7630	Bank Charges	0	0	0
2,165	2,190	2,400	7790	Telephone	0	0	0
0	4,536	6,761	7800	Office Rental	0	0	0
0	56	0	7925	Tools & Equipment < \$5,000	0	0	0
0	1,048	0	7940	Furniture < \$5,000	0	0	0
8,030	20,811	24,408		Total Materials & Services	0	0	0
78,232	85,710	102,100		Total Expenditures	56,257	56,257	56,257

This funds 1 full-time director, a .25 program coordinator, a .5 business advisor, a .15 business advisor. The purpose of the Small Business Development Center (SBDC) is to work with Klamath and Lake County's small businesses providing assistance 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."

Fiscal Year 2019-2020

1320 - Small Business Dev. Ctr. - Programs

Actual 2016-17	Actual 2017-18	Budget 2018-18	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
4,548	0	0	6600	Administrative Salaries	0	0	0
3,106	0	15,762	6800	Part Time Support Staff	9,400	9,400	9,400
551	0	1,206	1	FICA	719	719	719
5	0	15	2	Worker's Compensation	15	15	15
54	0	158	3	Unemployment	94	94	94
970	0	0	4	PERS	0	0	0
14	0	0	5	Life Insurance	0	0	0
20	0	0	6	Accident/Disability Insurance	0	0	0
1,150	0	0	7	Health Insurance	0	0	0
10,418	0	17,140		Total Personnel Services	10,228	10,228	10,228
18	0	367	7050	Supplies	1,000	1,000	1,000
5	. 0	3,875	7051	Supplies for Students	10,000	10,000	10,000
0	0	0	7060	Books	200	200	200
807	0	600	7100	Printing	1,000	1,000	1,000
0	0	50	7115	Postage	100	100	100
0	0	651	7150	Marketing	0	0	0
700	1,167	0	7240	Travel	6,000	6,000	6,000
434	294	0	7244	Non-Employee Travel	3,000	3,000	3,000
0	0	0	7250	Training & Continuing Education	5,000	5,000	5,000
155	0	199	7350	Dues / Memberships	2,000	2,000	2,000
0	0	2,000	7360	Subscriptions	4,000	4,000	4,000
579	0	27,549	7400	Contracted Services	24,661	24,661	24,661
0	43	70	7630	Bank Charges	200	200	200
0	0	0	7790	Telephone	1,250	1,250	1,250
0	0	0	7800	Office Rental	6,761	6,761	6,761
4,416	0	0	7925	Tools & Equipment < \$5,000	0	0	0
7,115	1,504	35,361		Total Materials & Services	65,172	65,172	65,172
17,533	1,504	52,502		Total Expenditures	75,400	75,400	75,400

This funds 1 full-time director, a .25 program coordinator, a .5 business advisor, a .15 business advisor. The purpose of the Small Business Development Center (SBDC) is to work with Klamath and Lake County's small businesses providing assistance 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."

Fiscal Year 2019-2020

1327 - Small Business Dev. Crt. - Over-Match

Actual	Actual	Budget			Proposed	Approved	Adopted
<u>2016-17</u>	2017-18	2018-19	Acct#	Account Description	Amount	Amount	Amount
0	0	0	6800	Part Time Support Staff	26,316	26,316	26,316
0	0	0	1	FICA	2,013	2,013	2,013
0	0 .	0	2	Worker's Compensation	15	15	15
0	0	0	3	Unemployment	263	263	263
0	.0	0		Total Personnel Services	28,607	28,607	28,607
	_						,
0	0	0	7060	Books	500	500	500
0	0	0	7100	Printing	1,000	1,000	1,000
0	0	0	7115	Postage	50	50	50
0	0	0	7150	Marketing	9,000	9,000	9,000
0	0	0	7240	Travel	3,000	3,000	3,000
0	0	0	7244	Non-Employee Travel	1,685	1,685	1,685
0	0	0	7250	Training & Continuing Education	7,000	7,000	7,000
0	0	0	7790	Telephone	1,250	1,250	1,250
0	0	0		Total Materials & Services	23,485	23,485	23,485
0	0	0		Total Expenditures	52,092	52,092	52,092

Fiscal Year 2019-2020

1505 - Small Business Dev. Ctr. - Federal

Actual	Actual	Budget			Proposed	Approved	Adopted
<u>2016-17</u>	2017-18	2018-19	Acct#	Account Description	<u>Amount</u>	Amount	Amount
19,419	30,308	22,221	6600	Administrative Salaries	19,757	19,757	19,757
0	0	4,934	6800	Part Time Support Staff	0	0	0
1,482	2,217	1,700	1	FICA	1,511	1,511	1,511
11	15	8	2	Worker's Compensation	8	8	8
136	213	222	3	Unemployment	198	198	198
3,885	6,940	5,071	4	PERS	5,408	5,408	5,408
61	93	64	5	Life Insurance	64	64	64
82	131	19	6	Accident/Disability Insurance	19	19	19
5,114	7,700	5,832	7	Health Insurance	6,048	6,048	6,048
30,190	47,616	40,071		Total Personnel Services	33,013	33,013	33,013
0	0	429	7050	Supplies	0	0	0
0	411	0	7060	Books	0	0	0
560	1,636	0	7250	Training & Continuing Education	. 0	0	0
0	3,250	0	7400	Contracted Services	0	0	0
0	2,360	0	7800	Office Rental	0	0	0
1,000	1,630	0	7925	Tools & Equipment < \$5,000	0	0	0
1,560	9,287	429		Total Materials & Services	0	0	0
31,750	56,903	40,500		Total Expenditures	33,013	33,013	33,013

This funds 1 full-time director, a .25 program coordinator, a .5 business advisor, a .15 business advisor. The purpose of the Small Business 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 2019-2020

1506 - Small Business Dev. Ctr. - State

Actual 2016-17	Actual 2017-18	Budget 2018-18	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
0	13,630	6,269	6600	Administrative Salaries	9,912	9,912	9,912
16,865	24,631	60,683	6800	Part Time Support Staff	51,318	51,318	51,318
1,294	2,674	5,122	1	FICA	4,684	4,684	4,684
17	18	41	2	Worker's Compensation	41	41	41
118	253	670	3	Unemployment	612	612	612
2,316	6,695	1,431	4	PERS	2,713	2,713	2,713
0	43	13	5	Life Insurance	13	13	13
0	66	6	6	Accident/Disability Insurance	6	6	6
3,749	10,099	1,646	7	Health Insurance	1,707	1,707	1,707
24,359	58,110	75,881		Total Personnel Services	71,006	71,006	71,006
2,086	0	0	7031	Books for Resale	0	0	0
0	109	0	7050	Supplies	2,177	2,177	2,177
330	205	1,584	7051	Supplies for Students	0	0	0
410	116	50	7060	Books	0	0	0
396	31	0	7100	Printing	0	0	0
632	3,234	0	7150	Marketing	0	0	0
1,759	502	4,370	7240	Travel	4,000	4,000	4,000
0	396	800	7244	Non-Employee Travel	2,000	2,000	2,000
4,349	1,626	2,300	7250	Training & Continuing Education	0	0	0
0	663	410	7350	Dues / Memberships	1,000	1,000	1,000
298	312	89	7360	Subscriptions	1,000	1,000	1,000
0	7,471	0	7400	Contracted Services	0	0	0
4,536	0	0	7800	Office Rental	0	0	0
0	10	0	7925	Tools & Equipment < \$5,000	0	0	0
14,796	14,677	9,603		Total Materials & Services	10,177	10,177	10,177
39,155	72,786	85,484		Total Expenditures	81,183	81,183	81,183

This funds 1 full-time director, a .25 program coordinator, a .5 business advisor, a .15 business advisor. The purpose of the Small Business Development Center (SBDC) is to work with Klamath and Lake County's small businesses providing assistance 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."

Fiscal Year 2019-2020

2518 - SBDC - Foundation

Actual 2016-17	Actual 2017-18	Budget 2018-18	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
					TAMOUND	1 1110 01110	1 All Oddie
4,895	3,087	0	6600	Administrative Salaries	0	0	0
9,091	0	91,490	6800	Part Time Support Staff	91,951	91,951	91,951
909	211	6,999	1	FICA	7,034	7,034	7,034
2	1	110	2	Worker's Compensation	95	95	95
98	19	915	3	Unemployment	920	920	920
1,219	702	0	4	PERS	0	0	0
12	8	0	5	Life Insurance	0	0	0
21	3	0	6	Accident/Disability Insurance	0	0	0
989	646	0	7	Health Insurance	0	0	0
17,234	4,677	99,514		Total Personnel Services	100,000	100,000	100,000
0	0	486	7400	Contracted Services	0	0	0
0	0	486		Total Materials & Services	0	0	0
17,234	4,677	100,000		Total Expenditures	100,000	100,000	100,000

This funds 1 full-time director, a .25 program coordinator, a .5 business advisor, a .15 business advisor. The purpose of the Small Business Development Center (SBDC) is to work with Klamath and Lake County's small businesses providing assistance 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."

Fiscal Year 2019-2020

099 - WIOA

	Actual	Actual	Budget			Proposed	Approved	Adopted
By Control	2016-17	2017-18	2018-19	Number	Account Description	Amount	Amount	Amount
	0	461,933	643,382	4000	Federal Grants	678,057	678,057	678,057
	0	461,933	643,382		Total Federal Sources	678,057	678,057	678,057
	0	18,648	0	4110	Grants and Contracts	0	0	0
	0	18,648	0		Total State Sources	0	0	0
	0	480,581	643,382		Total Resources	678,057	678,057	678,057

Fiscal Year 2019-2020

3510 - WIOA - Adult

Actual	Actual	Budget			_	Approved	Adopted
2016-17	2017-18	2018-18	Acct#	Account Description	Amount	Amount	Amount
0	3,971	0	6600	Administrative Salaries - LV	31,898	31,898	31,898
0	5,574	25,602	6600	Administrative Salaries	0	0	0
0	40,507	66,841	6700	Full Time Support Staff	61,362	61,362	61,362
0	8,555	0	6700	Full Time Support Staff - LV	0	0	0
0	5,028	0	6800	Part Time Support Staff - LV	0	0	0
0	2,167	0	6800	Part Time Support Staff	0	0	0
0	4,888	7,072	1	FICA	7,134	7,134	7,134
0	32	57	2	Worker's Compensation	65	65	65
0	456	924	3	Unemployment	933	933	933
0	11,835	21,096	4	PERS	25,526	25,526	25,526
0	171	204	5	Life Insurance	226	226	226
0	361	103	6	Accident/Disability Insurance	117	117	117
0	16,012	31,040	7	Health Insurance	36,317	36,317	36,317
0	99,557	152,940		Total Personnel Services	163,578	163,578	163,578
0	539	650	7050	Supplies	0	0	0
0	248	350	7050	Supplies - LV	1,000	1,000	1,000
0	0	0	7150	Marketing	500	500	500
0	1,141	1,300	7240	Travel	0	0	.0
0	822	700	7240	Travel - LV	1,000	1,000	1,000
0	140	1,300	7250	Training & Continuing Education	1,000	1,000	1,000
0	241	700	7250	Training & Continuing Education - LV	0	0	0
0	0	13,020	7251	Participant Training - LV	0	0	0
0	47,090	24,180	7251	Participant Training	18,000	18,000	18,000
0	1,025	0	7252	On-the-Job Training	0	0	0
0	3,120	0	7252	On-the-Job Training	0	0	0
0	0	834	7300	Student Support - LV	0	0	0
0	969	1,549	7300	Student Support	1,500	1,500	1,500
0	617	0	7400	Contracted Services - LV	0	0	0
0	309	0	7400	Contracted Services	1,000	1,000	1,000
0	157	0	7920	Equipment Lease / Rental	0	0	0
0	172	0	7920	Equipment Lease / Rental	0	0	0
0	2,063	0	7925	Tools & Equipment < \$5,000	2,500	2,500	2,500
0	2,341	0	7925	Tools & Equipment < \$5,000 - LV	0	0	0
0	165	0	7930	Computer Lines	0	0	0
0	135	0	7930	Computer Lines	500	500	500
0	26	0	7935	Software < \$5,000	0	0	0
0	153	0	7940	Furniture < \$5,000 - LV	0	0	0
0	61,473	44,583	Total I	Materials & Services	27,000	27,000	27,000

Fiscal Year 2019-2020

3510 - WIOA - Adult

Actual 2016-17	Actual 2017-18	Budget 2018-18	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
		0.55	0000	.	1 500	1.500	1 700
0	0	975	8000	Equipment	1,500	1,500	1,500
0	512	525	8000	Equipment - LV	0	0	0
0	512	1,500		Total Capital Outlay	1,500	1,500	1,500
0	18,068	14,632	9110	Indirect Cost Expense	0	0	0
0	0	1,290	9110	Indirect Cost Expense - LV	16,470	16,470	16,470
0	18,068	15,922		Total Transfers Out	16,470	16,470	16,470
0	179,610	214,945		Total Expenditures	208,548	208,548	208,548

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."

Fiscal Year 2019-2020

3512 - WIOA - Displaced Worker

Actual 2016-17	Actual 2017-18	Budget 2018-19	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
_							
0	5,022	25,602	6600	Administrative Salaries	0	0	0
0	3,965	0	6600	Administrative Salaries - LV	32,761	32,761	32,761
0	8,515	0	6700	Full Time Support Staff - LV	0	0	0
0	38,256	66,841	6700	Full Time Support Staff	61,362	61,362	61,362
0	2,447	0	6800	Part Time Support Staff	0	0	0
0	4,489	0	6800	Part Time Support Staff - LV	0	0	0
0	4,358	7,072	1	FICA	7,200	7,200	7,200
0	29	57	2	Worker's Compensation	65	65	65
0	433	924	3	Unemployment	941	941	941
0	11,119	21,096	4	PERS	25,761	25,761	25,761
0	162	204	5	Life Insurance	226	226	226
0	142	103	6	Accident/Disability Insurance	117	117	117
0	14,882	31,040	7	Health Insurance	36,317	36,317	36,317
0	93,820	152,940		Total Personnel Services	164,750	164,750	164,750
0	248	560	7050	Supplies - LV	1,000	1,000	1,000
0	539	1,040	7050	Supplies	0	0	0
0	0	0	7150	Marketing	600	600	600
0	684	1,225	7240	Travel - LV	0	0	0
0	246	2,275	7240	Travel	1,000	1,000	1,000
0	0	875	7250	Training & Continuing Education - LV	1,000	1,000	1,000
0	140	1,625	7250	Training & Continuing Education	0	0	0
0	38,739	31,676	7251	Participant Training	25,000	25,000	25,000
0	0	17,056	7251	Participant Training - LV	0	0	0
0	3,023	0	7252	On-the-Job Training	0	0	0
0	0	1,357	7300	Student Support - LV	1,000	1,000	1,000
0	962	2,520	7300	Student Support	0	0	0
0	617	0	7400	Contracted Services - LV	0	0	0
0	399	0	7400	Contracted Services	0	0	0
0	157	0	7920	Equipment Lease / Rental	0	0	0
0	172	0	7920	Equipment Lease / Rental	500	500	500
0	1,759	0	7925	Tools & Equipment < \$5,000 - LV	0	0	0
0	1,553	0	7925	Tools & Equipment < \$5,000	0	0	0
0	135	0	7930	Computer Lines	300	300	300
0	165	0	7930	Computer Lines	0	0	0
0	26	0	7935	Software < \$5,000	0	0	0
0	153	0	7940	Furniture < \$5,000 - LV	0	0	0
0	49,718	60,209		Total Materials & Services	30,400	30,400	30,400

Fiscal Year 2019-2020

3512 - WIOA - Displaced Worker

Actual 2016-17	Actual 2017-18	Budget 2018-19	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
0	0	975	8000	Equipment	1,500	1,500	1,500
0	512	525	8000	Equipment - LV	0	0	0
0	512	1,500		Total Capital Outlay	1,500	1,500	1,500
0	16,218	15,444	9110	Indirect Cost Expense	17,680	17,680	17,680
0	0	1,728	9110	Indirect Cost Expense - LV	0	0	0
0	16,218	17,172		Total Transfers Out	17,680	17,680	17,680
0	160,268	231,821		Total Expenditures	214,330	214,330	214,330

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."

Fiscal Year 2019-2020

3513 - WIOA - Youth

Actual 2016-17	Actual 2017-18	Budget 2018-19	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
2010 17	2017 10	2010 12	1100017	1 Recount Description	AMOUNT	TRIMOGRAD	12220 0220
0	5,993	25,602	6600	Administrative Salaries	0	0	0
0	3,741	0	6600	Administrative Salaries - LV	29,831	29,831	29,831
0	1,432	0	6700	Full Time Support Staff - LV	0	0	0
0	32,947	29,270	6700	Full Time Support Staff	47,442	47,442	47,442
0	1,365	0	6800	Part Time Support Staff - LV	0	0	0
0	1,956	0	6800	Part Time Support Staff	0	0	0
0	3,298	4,198	1	FICA	5,911	5,911	5,911
0	21	42	2	Worker's Compensation	49	49	49
0	329	549	3	Unemployment	773	773	773
0	9,021	12,521	4	PERS	21,151	21,151	21,151
0	109	154	5	Life Insurance	172	172	172
0	139	76	6	Accident/Disability Insurance	89	89	89
0	12,506	22,940	7	Health Insurance	27,510	27,510	27,510
0	72,856	95,352		Total Personnel Services	132,929	132,929	132,929
0	435	1,040	7050	Supplies	0	0	0
0	412	260	7050	Supplies - LV	1,300	1,300	1,300
0	73	0	7150	Marketing	0	0	0
0	394	5,600	7240	Travel	0	0	0
0	375	1,400	7240	Travel - LV	5,000	5,000	5,000
0	0	520	7250	Training & Continuing Education - LV	0	0	0
0	0	2,080	7250	Training & Continuing Education	3,000	3,000	3,000
0	4,950	7,400	7251	Participant Training - LV	0	0	0
0	0	29,600	7251	Participant Training	50,000	50,000	50,000
0	3,753	0	7252	On-the-Job Training	0	0	0
0	1,581	2,560	7300	Student Support - LV	0	0	0
0	105	10,240	7300	Student Support	15,000	15,000	15,000
0	399	20,800	7400	Contracted Services	22,600	22,600	22,600
0	20,250	5,200	7400	Contracted Services - LV	0	0	0
0	172	0	7920	Equipment Lease / Rental	500	500	500
0	582	0	7925	Tools & Equipment < \$5,000 - LV	0	0	0
0	1,553	0	7925	Tools & Equipment < \$5,000	1,500	1,500	1,500
0	120	0	7930	Computer Lines	300	300	300
0	27	0	7935	Software < \$5,000	0	0	0
0	1,449	0	7984	Indirect for Sub-Grants Recipients	0	0	0
0	36,631	86,700		Total Materials & Services	99,200	99,200	99,200
0	0	0	8000	Equipment - Exempt	750	750	750
0	0	0		Total Capital Outlay	750	750	750
0	12,567	13,177	9110	Indirect Cost Expense	0	0	0
0	0	1,387	9110	Indirect Cost Expense - LV	22,300	22,300	22,300
0	12,567	14,564		Total Transfers Out	22,300	22,300	22,300
0	122,055	196,617		Total Expenditures	255,179	255,179	255,179

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

Fiscal Year 2019-2020

101 - TRIO Upward Bound

Actual 2016-17	Actual 2017-18	Budget 2018-19	Number	Account Description	Proposed Amount	Approved Amount	Adopted Amount
0	154,457	263,938	4000	Federal Grants	264,197	264,197	264,197
0	154,457	263,938		Total Federal Sources	264,197	264,197	264,197
0	0	0	5000	Transfers In - General Fund	33,138	33,138	33,138
0	0	0		Total Transfers In	33,138	33,138	33,138
0	154,457	263,938		Total Resources	297,335	297,335	297,335

Fiscal Year 2019-2020

3511 - Trio Upward Bound

Actual 2016-17	Actual 2017-18	Budget 2018-19	A cct#	Account Description		Approved Amount	Adopted Amount
2010-17	2017-10	2010-19	Accur	Account Description	Amount	Amount	Amount
0	52,643	88,740	6600	Administrative Salaries	89,499	89,499	89,499
0	3,083	0	6700	Full Time Support Staff	. 0	0	0
0	18,660	56,375	6800	Part Time Support Staff	45,910	45,910	45,910
0	5,636	11,101	1	FICA	10,359	10,359	10,359
0	48	70	2	Worker's Compensation	70	70	70
0	517	1,451	3	Unemployment	1,354	1,354	1,354
0	4,059	20,250	4	PERS	24,496	24,496	24,496
0	160	200	5	Life Insurance	200	200	200
0	251	108	6	Accident/Disability Insurance	108	108	108
0	10,683	32,400	7	Health Insurance	33,600	33,600	33,600
0	95,740	210,696		Total Personnel Services	205,596	205,596	205,596
0	6,836	4,380	7050	Supplies	1,500	1,500	1,500
0	49	0	7051	Supplies for Students	2,677	2,677	2,677
0	627	0	7060	Books	1,680	1,680	1,680
0	104	0	7100	Printing	500	500	500
0	. 0	365	7115	Postage	329	329	329
0	4,674	0	7150	Marketing	0	0	0
0	3,743	6,606	7240	Travel	6,801	6,801	6,801
0	8,035	20,540	7241	Student Travel	29,023	29,023	29,023
0	2,838	0	7250	Training & Continuing Education	2,450	2,450	2,450
0	9,648	0	7253	Other Training Stipends - Exempt	18,000	18,000	18,000
0	786	0	7310	Summer Bridge Program	1,020	1,020	1,020
0	0	0	7350	Dues / Memberships	3,743	3,743	3,743
0	2,200	1,800	7400	Contracted Services	2,880	2,880	2,880
0	6,085	0	7925	Tools & Equipment < \$5,000	0	0	0
0	2,365	0	7935	Software < \$5,000	0	0	0
0	47,990	33,691		Total Materials & Services	70,603	70,603	70,603
0	10,727	19,551	9110	Indirect Cost Expense	21,136	21,136	21,136
0	10,727	19,551		Total Transfers Out	21,136	21,136	21,136
0	154,457	263,938		Total Expenditures	297,335	297,335	297,335

This funds 2 full-time Administrative staff. The purpose of TRIO Upward Bound Program is to serves students at local high schools by providinglow-income and potential first-generation students with the skills and motivation to complete high school, go to college, and graduate from college. 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."

Fiscal Year 2019-2020

102 - STEPS

	Actual	Actual	Budget			Proposed	Approved	Adopted
TOTAL COLUMN	2016-17	2017-18	2018-19	Number	Account Description	Amount	Amount	Amount
	0	0	90,953	4000	Federal Grants	90,000	90,000	90,000
	0	0	90,953	1000	Total Federal Sources	90,000	90,000	90,000
	0	45,827	0	4110	Grants and Contracts	0	0	0
	0	45,827	0		Total State Sources	0	0	0
	0	45,827	90,953		Total Resources	90,000	90,000	90,000

Fiscal Year 2019-2020

3514 - STEPS Grant

Actual 2016-17	Actual 2017-18	Budget 2018-19	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
							•
0	1,605	0	6120	Adjunct Faculty - Credit	0	0	0
0	5,017	20,243	6600	Administrative Salaries	0	0	0
0	8,689	20,000	6700	Full Time Support Staff	30,613	30,613	30,613
0	1,152	3,079	1	FICA	2,342	2,342	2,342
0	8	21	2	Worker's Compensation	18	18	18
0	106	402	3	Unemployment	306	306	306
0	3,080	4,620	4	PERS	2,795	2,795	2,795
0	31	28	5	Life Insurance	25	25	25
0	18	18	6	Accident/Disability Insurance	14	14	14
0	4,191	5,396	7	Health Insurance	4,230	4,230	4,230
0	23,898	53,807		Total Personnel Services	40,343	40,343	40,343
0	504	1,361	7050	Supplies	600	600	600
0	0	3,430	7051	Supplies for Students	3,430	3,430	3,430
0	1,221	1,130	7240	Travel	1,130	1,130	1,130
0	1,108	0	7250	Training & Continuing Education	0	0	0
0	39	0	7251	Participant Training NC - Exempt	0	0	0
0	1,345	0	7300	Student Support - Exempt	1,748	1,748	1,748
0	8,686	10,235	7755	Student Tuition Waivers	12,749	12,749	12,749
0	1,174	0	7925	Tools & Equipment < \$5,000	0	0	0
0	14,077	16,156		Total Materials & Services	19,657	19,657	19,657
0	7,852	20,989	9110	Indirect Cost Expense	30,000	30,000	30,000
0	7,852	20,989		Total Transfers Out	30,000	30,000	30,000
0	45,827	90,953		Total Expenditures	90,000	90,000	90,000

This fund is 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. 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."

Fiscal Year 2019-2020

103 - VETERANS RESOURCE GRANT

A	ctual	Actual	Budget			Proposed	Approved	Adopted
201	6-17	2017-18	2018-19	Number	Account Description	Amount	Amount	Amount
								-
	0	0	38,516	4000	Federal Grants	0	0	0
	0	0	38,516		Total Federal Sources	0	0	0
	0	0	0	4110	Grants and Contracts	61,660	61,660	61,660
	0	0	0		Total State Sources	61,660	61,660	61,660
	0	0	38,516		Total Resources	61,660	61,660	61,660

Fiscal Year 2019-2020

3515 - Veteran Resource Grant

Actual	Actual	Budget			Proposed	Approved	Adopted
2016-17	2017-18	2018-19	Acct#	Account Description	Amount	Amount	Amount
0	0	16,128	6900	Student Wages	20,087	20,087	20,087
0	0	1,234	1	FICA	1,537	1,537	1,537
0	0	10	2	Worker's Compensation	15	15	15
0	0	161	3	Unemployment	201	201	201
0	0	17,533		Total Personnel Services	21,840	21,840	21,840
0	0	250	7050	Supplies	1,020	1,020	1,020
0	0	5,000	7062	Books for Students	30,300	30,300	30,300
0	. 0	9,275	7150	Marketing	7,000	7,000	7,000
0	0	1,506	7240	Travel	0	0	0
0	0	3,090	7400	Contracted Services	0	0	0
0	0	1,087	7925	Tools & Equipment < \$5,000	1,500	1,500	1,500
0	0	775	7940	Furniture < \$5,000	0	0	0
0	0	20,983		Total Materials & Services	39,820	39,820	39,820
0	0	38,516		Total Expenditures	61,660	61,660	61,660

This funds the Veteran Resource grant that contributes to staffing and equipment for the Veteran Resource Center. This cost center supports the Strategic Plan Initiatives of Excellence and Access, and Core Themes, "Provide accessible education and services" and "Support Student

Fiscal Year 2019-2020

104 - GED WRAPAROUND

Actual 2016-17	Actual 2017-18	Budget 2018-19	Number	Account Description	Proposed Amount	Approved Amount	Adopted Amount
0	0	0	4110	Grants and Contracts	107,077	107,077	107,077
0	0	0	1110	Total State Sources	107,077	107,077	107,077
0	0	0	5000	Transfers In - General Fund	13,584	13,584	13,584
0	0	0		Total Transfers In	13,584	13,584	13,584
0	0	0		Total Resources	120,661	120,661	120,661

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1206 - GED Wraparound Grant

Actual 2016-17	Actual 2017-18	Budget 2018-19	Acct#	Account Description	_	Approved	Adopted
2010-17	2017-10	2010-17	ACCUT	Account Description	Amount	Amount	Amount
0	0	0	6600	Administrative Salaries	46,897	46,897	46,897
0	0	0	6900	Student Wages	7,758	7,758	7,758
0	0	0	1	FICA	4,181	4,181	4,181
0	0	0	2	Worker's Compensation	48	48	48
0	0	0	3	Unemployment	547	547	547
0	0	0	4	PERS	14,959	14,959	14,959
0	0	0	5	Life Insurance	126	126	126
0	0	0	6	Accident/Disability Insurance	54	54	54
0	0	0	7	Health Insurance	16,800	16,800	16,800
0	0	0		Total Personnel Services	91,370	91,370	91,370
0	0	0	7150	Marketing	2,136	2,136	2,136
0	0	0	7250	Training & Continuing Education	5,450	5,450	5,450
0	0	0	7400	Contracted Services	11,971	11,971	11,971
0	0	0		Total Materials & Services	19,557	19,557	19,557
0	0	0	9110	Indirect Cost Expense	9,734	9,734	9,734
0	0	0		Total Transfers Out	9,734	9,734	9,734
0	0	0		Total Expenditures	120,661	120,661	120,661

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105 - WELLNESS FUND

Actual 2016-17	Actual 2017-18	Budget 2018-19	Number	Account Description	Proposed Amount	Approved Amount	Adopted Amount
				,			AND
0	0	0	4110	Grants and Contracts	17,402	17,402	17,402
0	. 0	0		Total State Sources	17,402	17,402	17,402
0	0	0		Total Resources	17,402	17,402	17,402

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5502 - Wellness Fund

Actual 2016-17	Actual 2017-18	Budget 2018-19	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted
2010-1/	2017-10	2010-19	Accin	Account Description	Amount	Amount	Amount
0	0	0	6200	Adjunct Faculty - Non-Credit	1,592	1,592	1,592
0	0	0	6800	Part Time Support Staff	5,605	5,605	5,605
0	0	0	1	FICA	551	551	551
0	0	0	2	Worker's Compensation	60	60	60
0	0	0	3	Unemployment	72	72	72
0	0	0		Total Personnel Services	7,880	7,880	7,880
0	0	0	7050	Supplies	9,522	9,522	9,522
0	0	0		Total Materials & Services	9,522	9,522	9,522
0	0	0		Total Expenditures	17,402	17,402	17,402

This fund is a grant dedicated to initiatives that support the improvement of KCC's staff and faculty's mental and physical wellbeing through education and on-campus facilitated physical and mental health training course. 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."

Fiscal Year 2019-2020

106 - HIGH SCHOOL EQUIVALENCY PROG. (HEP)

5000	Actual 2016-17	Actual 2017-18	Budget 2018-19	Number	Account Description	Amount	Approved Amount	Adopted Amount
	0	0	0	4110	Grants and Contracts	416,418	416,418	416,418
	0	0	0		Total State Sources	416,418	416,418	416,418
	0	0	0		Total Resources	416,418	416,418	416,418

Fiscal Year 2019-2020

1207 - High School Equivalency Prog.- (HEP)

Actual 2016-17	Actual 2017-18	Budget 2018-18	A oot#	Account Description		Approved	Adopted
2010-17	2017-18	2010-10	Accin	Account Description	Amount	Amount	Amount
0	0	0	6600	Administrative Salaries	63,750	63,750	63,750
0	0	0	6700	Full Time Support Staff	30,160	30,160	30,160
0	0	0	6800	Part Time Support Staff	110,145	110,145	110,145
0	0	0	1	FICA	15,610	15,610	15,610
0	0	0	2	Worker's Compensation	126	126	126
0	0	0	3	Unemployment	2,041	2,041	2,041
0	0	0	4	PERS	55,849	55,849	55,849
0	0	0	5	Life Insurance	200	200	200
0	0	0	6	Accident/Disability Insurance	108	108	108
0	0	0	7	Health Insurance	43,400	43,400	43,400
0	0	0		Total Personnel Services	321,389	321,389	321,389
0	0	0	7031	Books for Resale	14,258	14,258	14,258
0	0	0	7050	Supplies	1,500	1,500	1,500
0	0	0	7115	Postage	100	100	100
0	0	0	7150	Marketing	8,500	8,500	8,500
0	0	0	7240	Travel	11,905	11,905	11,905
0	0	0	7253	Other Training Stipends	13,500	13,500	13,500
0	0	0	7400	Contracted Services	7,920	7,920	7,920
0	0	0	7925	Tools & Equipment < \$5,000	7,500	7,500	7,500
0	0	0		Total Materials & Services	65,183	65,183	65,183
0	0	0	9110	Indirect Cost Expense	29,846	29,846	29,846
0	0	0		Total Transfers Out	29,846	29,846	29,846
0	0	0		Total Expenditures and Fund Balance	416,418	416,418	416,418

RESERVE FUNDS

Fiscal Year 2019-2020

300 - RESERVE FOR PROGRAM DEVELOPMENT

Actual	Actual	Budget			Proposed	Approved	Adopted
2016-17	2017-18	2018-19	Number	Account Description	Amount	Amount	Amount
249	2	0	4600	Interest, Investment	0	0	0
249	2	0		Total Interest Income	0	0	, 0
0	0	2,500	5000	Transfers In - General Fund	0	0	0
0	0	2,500		Total Transfers In	0	0	0
302,797	2,253	500	5999	Carry Forward	3,014	3,014	3,014
302,797	2,253	500		Total Carry Forward	3,014	3,014	3,014
303,046	2,255	3,000		Total Resources	3,014	3,014	3,014

Fiscal Year 2019-2020

5603 - Reserve for Program Development

Actual	Actual 2017-18	Budget 2018-19	A cot#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
2016-17	2017-18	2010-19	Accum	Account Description	Zimount	ZXIIIOUIIC	1 HIII OUII C
1,917	0	0	7150	Marketing	0	0	0
1,950	0	0	7360	Subscriptions	0	0	0
4,506	1,753	0	7400	Contracted Services	0	0	. 0
35,628	0	3,000	7925	Tools & Equipment < \$5,000	3,014	3,014	3,014
12,503	0	0	7940	Furniture < \$5,000	0	0	0
56,504	1,753	3,000		Total Materials & Services	3,014	3,014	3,014
9,288	0	0	8000	Equipment	0	0	0
9,288	0	0		Total Capital Outlay	0	0	0
235,000	0	0	9100	To General Fund	0	0	0
235,000	0	0		Total Transfers Out	0	0	0
2,253	502	0	3998	Fund Balance	0	0	0
2,253	502	0		Total Fund Balance	. 0	0	0
303,045	2,255	3,000		Total Expenditures and Fund Balance	3,014	3,014	3,014

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."

Fiscal Year 2019-2020

301 - RESERVE - RAINY DAY

Actual 2016-17	Actual 2017-18	Budget 2018-19	Number	Account Description	Proposed Amount	Approved Amount	Adopted Amount
2,290 2,290	2,716 2,716	2,850 2,850	4600	Interest, Investment Total Interest Income	0 0	0 0	0 0
218,520 218,520	152,810 152,810	155,000 155,000	5999	Carry Forward Total Carry Forward	159,240 159,240	159,240 159,240	159,240 159,240
220,810	155,526	157,850		Total Resources	159,240	159,240	159,240

Fiscal Year 2019-2020

5611 - Reserve - Rainy Day

,	Actual 2016-17	Actual 2017-18	Budget 2018-19	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
	68,000	0	0	9100	To General Fund	0	0	0
	68,000	0	. 0		Total Transfers Out	0	0	0
	152,810	155,526	0	3998	Fund Balance	0	0	0
	152,810	155,526	0		Total Fund Balance	0	0	0
	0	0	157,850	3999	Unappropriated Balance	159,240	159,240	159,240
	0	0	157,850		Total Unappropriated Fund Balance	159,240	159,240	159,240
	220,810	155,526	157,850		Total Expenditures and Fund Balance	159,240	159,240	159,240

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 2019-2020

302 - RESERVE FOR EQUIPMENT

	Actual 2016-17	Actual 2017-18	Budget 2018-19	Number	Account Description	Proposed	• •	Adopted
Lagrangia (2010-17	201/-10	2010-19	Number	Account Description	Amount	Amount	Amount
	43	104	75	4600	Interest, Investment	0	0	0
	43	104	75		Total Interest Income	0	0	0
	0	10,000	0	5000	Transfers In - General Fund	0	0	0
	0	10,000	0		Total Transfers In	0	0	0
	3,826	3,869	13,925	5999	Carry Forward	14,338	14,338	14,338
	3,826	3,869	13,925		Total Carry Forward	14,338	14,338	14,338
	3,869	13,973	14,000		Total Resources	14,338	14,338	14,338

Fiscal Year 2019-2020

5605 - Reserve for Equipment

Actual	Actual	Budget			Proposed .	Approved	Adopted
2016-17	2017-18	2018-19	Acct#	Account Description	Amount	Amount	Amount
0	0	5,000	7925	Tools & Equipment < \$5,000	4,338	4,338	4,338
0	0	5,000	1923	• •	•	•	•
0	0	5,000		Total Materials & Services	4,338	4,338	4,338
					10.000	10.000	10.000
0	0	9,000	8000	Equipment	10,000	10,000	10,000
0	0	9,000		Total Capital Outlay	10,000	10,000	10,000
3,869	13,973	0	3998	Fund Balance	0	0	0
3,869	13,973	0		Total Fund Balance	0	0	0
3,809	13,973	U		Total Pund Balance	v	v	v
3,869	13,973	14,000		Total Expenditures and Fund Balance	14,338	14,338	14,338

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 2019-2020

303 - RESERVE FOR FURNITURE

Actual 2016-17	Actual 2017-18	Budget 2018-19	Number	Account Description	Proposed Amount	Approved Amount	Adopted Amount
1,393	619	650	4600	Interest, Investment	0	0	0
1,393	619	650		Total Interest Income	0	0	0
164,670	34,803	35,250	5999	Carry Forward	36,350	36,350	36,350
164,670	34,803	35,250		Total Carry Forward	36,350	36,350	36,350
166,063	35,422	35,900		Total Resources	36,350	36,350	36,350

Fiscal Year 2019-2020

5606 - Reserve for Furniture

Actual	Actual	Budget			Proposed .	Approved	Adopted
2016-17	2017-18	2018-19	Acct#	Account Description	Amount	Amount	Amount
62,260	0	25,900	7940	Furniture < \$5,000	26,350	26,350	26,350
62,260	0	25,900		Total Materials & Services	26,350	26,350	26,350
0	0	10,000	8020	Furniture	10,000	10,000	10,000
0	0	10,000		Total Capital Outlay	10,000	10,000	10,000
69,000	0	0	9100	To General Fund	0	0	0
69,000	0	0		Total Transfers Out	0	0	0
34,803	35,422	0	3998	Fund Balance	0	0	0
34,803	35,422	0		Total Fund Balance		0	0
166,063	35,422	35,900		Total Expenditures and Fund Balance	36,350	36,350	36,350

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 2019-2020

304 - RESERVE FOR TECHNOLOGY

C CONSTRUCTION	Actual 2016-17	Actual 2017-18	Budget 2018-19	Number	Account Description	Proposed Amount	Approved Amount	Adopted Amount
	581	123	125	4600	Interest, Investment	0	0	0
	581	123	125		Total Interest Income	0	0	0
	0	0	40,000	5000	Transfers In - General Fund	0	, 0	. 0
	0	0	40,000		Total Transfers In	0	0	0
	52,699	8,280	6,500	5999	Carry Forward	22,530	22,530	22,530
	52,699	8,280	6,500		Total Carry Forward	22,530	22,530	22,530
	53,280	8,403	46,625		Total Resources	22,530	22,530	22,530

Fiscal Year 2019-2020

5602 - Reserve for Technology

Actual 2016-17	Actual 2017-18	Budget 2018-19	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
0	0	23,625	7400	Contracted Services	10,000	10,000	10,000
0	0	23,625		Total Materials & Services	10,000	10,000	10,000
0	1,899	23,000	8000	Equipment	12,530	12,530	12,530
0	1,899	23,000		Total Capital Outlay	12,530	12,530	12,530
45,000	0	0	9100	To General Fund	. 0	0	0
45,000	0	0		Total Transfers Out	0	0	0
8,279	6,504	0	3998	Fund Balance	0	0	0
8,279	6,504	0		Total Fund Balance	0	0	0
53,279	8,403	46,625		Total Expenditures and Fund Balance	22,530	22,530	22,530

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 2019-2020

305 - RESERVE FOR BUILDING

	Actual	Actual	Budget			Proposed	Approved	Adopted
ween	2016-17	2017-18	2018-19	Number	Account Description	Amount	Amount	Amount
	17	27	25	4600	Interest, Investment	0	0	. 0
	17 17	27 27	25 25	4000	Total Interest Income	0	0	0
	1.504	1.501	1.550	5000	C Formal	1.50/	1 507	1.506
	1,504	1,521	1,550	5999	Carry Forward	1,586	1,586	1,586
	1,504	1,521	1,550		Total Carry Forward	1,586	1,586	1,586
	1,521	1,548	1,575		Total Resources	1,586	1,586	1,586

Fiscal Year 2019-2020

5604 - Reserve for Building

	Actual	Actual	Budget			Proposed	Approved	Adopted
Jean a	2016-17	2017-18	2018-19	Acct#	Account Description	Amount	Amount	Amount
	0	0	1,575	7050	Supplies	1,586	1,586	1,586
	0	0	1,575		Total Materials & Services	1,586	1,586	1,586
	1,521	1,548	0	3998	Fund Balance	0	0	0
	1,521	1,548	0		Total Fund Balance	0	0	0
	1,521	1,548	1,575		Total Expenditures and Fund Balance	1,586	1,586	1,586

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 2019-2020

306 - STAFF DEVELOPMENT - INSTRUCTIONAL

	Actual	Actual	Budget		•	Proposed	Approved	Adopted
prostorio	2016-17	2017-18	2018-19	Number	Account Description	Amount	Amount	Amount
		•						
	201	84	50	4600	Interest, Investment	0	0	0
	201	84	50		Total Interest Income	0	0	0
	20,000	20,000	25,000	5000	Transfers In - General Fund	25,000	25,000	25,000
	20,000	20,000	25,000		Total Transfers In	25,000	25,000	25,000
	22,470	10,532	8,800	5999	Carry Forward	12,400	12,400	12,400
	22,470	10,532	8,800		Total Carry Forward	12,400	12,400	12,400
	42,671	30,616	33,850		Total Resources	37,400	37,400	37,400

Fiscal Year 2019-2020

5607 - Reserve for Staff Development - Instructional

Actual	Actual	Budget			Proposed	Approved	Adopted
2016-17	2017-18	2018-19	Acct#	Account Description	Amount	Amount	Amount
32,139	19,735	33,850	7250	Training & Continuing Education	37,400	37,400	37,400
32,139	19,735	33,850		Total Materials & Services	37,400	37,400	37,400
10,532	10,881	0	3998	Fund Balance	0	0	0
10,532	10,881	0		Total Fund Balance	0	0	0
42,671	30,616	33,850		Total Expenditures and Fund Balance	37,400	37,400	37,400

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

Fiscal Year 2019-2020

307 - RESERVE - SNOW REMOVAL

Actual 2016-17	Actual 2017-18	Budget 2018-19	Number	Account Description	Proposed Amount	Approved Amount	Adopted Amount
11	42	25	4600	Interest, Investment	0	0	0
11	42	25		Total Interest Income	0	0	0
4,000	6,000	0	5000	Transfers In - General Fund	6,000	6,000	6,000
4,000	6,000	0		Total Transfers In	6,000	6,000	6,000
1,190	1,150	7,180	5999	Carry Forward	1,406	1,406	1,406
1,190	1,150	7,180		Total Carry Forward	1,406	1,406	1,406
5,201	7,192	7,205		Total Resources	7,406	7,406	7,406

Fiscal Year 2019-2020

5608 - Reserve for Snow Removal

Actual	Actual	Budget			Proposed .	Approved	Adopted
2016-17	2017-18	2018-19	Acct#	Account Description	Amount	Amount	Amount
3,615	0	7,205	7421	Contracted Services - Snow Removal	7,406	7,406	7,406
436	0	0	7920	Equipment Lease / Rental	0	0	0
4,051	0	7,205		Total Materials & Services	7,406	7,406	7,406
1,150	7,192	0	3998	Fund Balance	0	0	0
1,150	7,192	0		Total Fund Balance	0	0	0
5,201	7,192	7,205		Total Expenditures and Fund Balance	7,406	7,406	7,406

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

Fiscal Year 2019-2020

308 - RESERVE - BUILDING MAINTENANCE

France Community of	Actual 2016-17	Actual 2017-18	Budget 2018-19	Number	Account Description	Proposed Amount	Approved Amount	Adopted Amount
	270	459	500	4600	Interest, Investment	. 0	0	0
	270	459	500		Total Interest Income	0	0	0
								,
	0	10,000	10,000	5000	Transfers In - General Fund	0	0	0
	0	10,000	10,000		Total Transfers In	0	0	0
	24,156	24,426	54,750	5999	Carry Forward	39,610	39,610	39,610
	24,156	24,426	54,750		Total Carry Forward	39,610	39,610	39,610
	24,426	34,885	65,250		Total Resources	39,610	39,610	39,610

Fiscal Year 2019-2020

5609 - Reserve for Building Maint.

Actual	Actual	Budget			Proposed	Approved	Adopted
2016-17	2017-18	2018-19	Acct#	Account Description	Amount	Amount	Amount
0	0	5,000	7050	Supplies	0	0	0
0	1,004	40,000	7400	Contracted Services	19,610	19,610	19,610
0	1,004	45,000		Total Materials & Services	19,610	19,610	19,610
0	0	20,250	8100	Building	20,000	20,000	20,000
0	0	20,250		Total Capital Outlay	20,000	20,000	20,000
24,426	33,881	0	3998	Fund Balance	0	0	0
24,426	33,881	0		Total Fund Balance	0	0	0
24,426	34,885	65,250		Total Expenditures and Fund Balance	39,610	39,610	39,610

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 2019-2020

310 - RESERVE PERS LIABILITY

Actu 2016-		Budget 2018-19	Number	Account Description	Proposed Amount	Approved Amount	Adopted Amount
12,63 12,6 3	•	24,100 24,100	4600	Interest, Investment Total Interest Income	0	0	0
1,220,59		1,312,760	5999	Carry Forward	1,345,650	1,345,650	1,345,650
1,220,59	7 1,290,805	1,312,760		Total Carry Forward	1,345,650	1,345,650	1,345,650
1,233,22	9 1,313,710	1,336,860		Total Resources	1,345,650	1,345,650	1,345,650

Fiscal Year 2019-2020

5610 - Reserve for PERS Liability

Actual	Actual	Budget			Proposed	Approved	Adopted
2016-17	2017-18	2018-19	Acct#	Account Description	Amount	Amount	Amount
-57,576	2,415	1,336,860	4	PERS	1 147 150	1,147,150	1,147,150
-57,576	2,415	1,336,860	7	Total Personnel Services	• •	1,147,150	1,147,150
0	0	0	9100	To General Fund	198,500	198,500	198,500
0	0	0		Total Transfers Out	198,500	198,500	198,500
1,290,805	1,311,295	0	3998	Fund Balance	. 0	0	0
1,290,805	1,311,295	0		Total Fund Balance	0	0	0
1,233,229	1,313,710	1,336,860		Total Expenditures and Fund Balance	1,345,650	1,345,650	1,345,650

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."

ENTERPRISE FUNDS

Fiscal Year 2019-2020

200 - BOOKSTORE

Actual	Actual	Budget			Proposed	Approved	Adopted
2016-17	2017-18	2018-19	Number	Account Description	Amount	Amount	Amount
		, , , , , , , , , , , , , , , , , , ,					
425	0	0	4700	Sales	0	0	0
240,983	177,799	242,157	4701	Book Sales - New	231,815	231,815	231,815
195,231	184,748	218,378	4702	Book Sales - Used	208,575	208,575	208,575
35,126	37,207	50,272	4703	Supply Sales	47,730	47,730	47,730
8,783	8,465	11,800	4704	Clothing Sales	13,158	13,158	13,158
19,552	15,231	38,581	4705	Food & Beverage Sales	33,950	33,950	33,950
2,046	1,857	2,700	4707	Commissions	1,850	1,850	1,850
601	509	550	4708	Freight Income	500	500	500
293	662	620	4709	Other Sales	600	600	600
0	-119	0	4725	Discounts and Promotions	0	0	0
0	7	0	4799	Cash Over / Short	0	0	0
503,041	426,364	565,058		Total Other Revenue	538,178	538,178	538,178
				1			
84,570	95,828	116,720	5999	Carry Forward	108,735	108,735	108,735
84,570	95,828	116,720		Total Carry Forward	108,735	108,735	108,735
587,611	522,192	681,778		Total Resources	646,913	646,913	646,913

Fiscal Year 2019-2020

9501 - Bookstore

Actual 2016-17	Actual 2017-18	Budget 2018-19	A cot#	Account Description	Proposed		Adopted
2010-17	2017-10	2010-17	Accum	Account Description	Amount	Amount	Amount
46,477	48,426	49,394	6600	Administrative Salaries	47,000	47,000	47,000
12,231	13,121	28,940	6800	Part Time Support Staff	0	0	0
936	1,183	750	6900	Student Wages	13,597	13,597	13,597
4,534	4,687	6,050	1	FICA	4,636	4,636	4,636
46	45	46	2	Worker's Compensation	9	9	, 9
416	440	791	3	Unemployment	606	606	606
9,258	11,280	11,272	4	PERS	12,864	12,864	12,864
134	149	134	5	Life Insurance	100	100	100
204	221	54	6	Accident/Disability Insurance	54	54	54
10,676	12,864	16,200	7	Health Insurance	16,800	16,800	16,800
84,912	92,415	113,631		Total Personnel Services	95,665	95,665	95,665
160,626	119,046	181,618	7001	Books - New CGS	173,861	173,861	173,861
120,368	114,863	146,313	7002	Books - Used CGS	139,745	139,745	139,745
19,900	21,353	35,190	7003	Supplies CGS	33,411	33,411	33,411
4,098	4,049	5,900	7004	Clothing CGS	6,579	6,579	6,579
13,034	10,199	27,006	7010	Food & Beverage CGS	23,765	23,765	23,765
137	317	300	7030	Other CGS	300	300	300
0	0	0	7034	Shrinkage	1,000	1,000	1,000
0	0	750	7035	Dept. Changes/Deadstock/Returns	750	750	750
1,466	516	1,000	7050	Supplies	1,000	1,000	1,000
0	0	0	7100	Printing	150	150	150
17,031	16,588	19,400	7115	Postage	20,079	20,079	20,079
54	0	400	7150	Marketing	400	400	400
76	1,148	900	7240	Travel	900	900	900
250	350	250	7350	Dues / Memberships	250	250	250
14,313	14,893	19,500	7400	Contracted Services	19,500	19,500	19,500
5,141	4,293	6,950	7630	Bank Charges	6,950	6,950	6,950
222	0	0	7850	Repairs	0	0	0
0	0	2,450	7900	Allowance for Doubtful Accounts	2,450	2,450	2,450
156	2,942	3,500	7925	Tools & Equipment < \$5,000	3,500	3,500	3,500
356,871	310,556	451,427		Total Materials & Services	434,590	434,590	434,590
50,000	11,713	0	9100	To General Fund	0	0	0

Fiscal Year 2019-2020

9501 - Bookstore

Actual 2016-17	Actual 2017-18	Budget 2018-19	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
50,000	11,713	0		Total Transfers Out	0	0	0
95,828	107,508	0	3998	Fund Balance	0	0	0
95,828	107,508	0		Total Fund Balance	0	0	0
0	0	116,720	3999	Unappropriated Balance	116,658	116,658	116,658
0	0	116,720		Total Unappropriated Fund Balance	116,658	116,658	116,658
587,611	522,193	681,778		Total Expenditures, Fund Balance, and Unappropriated Fund Balance	646,913	646,913	646,913

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 2019-2020

250 - FOOD SERVICE

	Actual	Actual	Budget			Proposed	Approved	Adopted
Date of Peace	2016-17	2017-18	2018-19	Number	Account Description	Amount	Amount	Amount
	61,630	58,016	0	4700	Sales	0	0	0
	0	0	10,000	4720	Cafeteria Sales to Bookstore	0	0	0
	20,894	20,801	22,000	4721	Catering	20,820	20,820	20,820
	0	-19	0	4725	Discounts and Promotions	0	0	0
	24	21	0	4799	Cash Over / Short	. 0	0	0
	82,549	78,820	32,000		Total Other Revenue	20,820	20,820	20,820
	88,007	61,202	20,000	5000	Transfers In - General Fund	23,000	23,000	23,000
	88,007	61,202	20,000		Total Transfers In	23,000	23,000	23,000
	0	882	0	5999	Carry Forward	1,000	1,000	1,000
	0	882	0		Total Carry Forward	1,000	1,000	1,000
	170,556	140,903	52,000		Total Resources	44,820	44,820	44,820

Fiscal Year 2019-2020

9502 - Food Service

Actual 2016-17	Actual 2017-18	Budget 2018-19	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
32,328	32,975	0	6600	Administrative Salaries	0	0	0
37,333	22,904	20,000	6800	Part Time Support Staff	21,600	21,600	21,600
5,382	1,305	0	6900	Student Wages	0	0	0
5,654	4,208	1,530	1	FICA	1,652	1,652	1,652
141	63	35	2	Worker's Compensation	20	20	20
526	394	200	3	Unemployment	216	216	216
7,570	10,557	0	4	PERS	5,912	5,912	5,912
96	88	0	5	Life Insurance	0	0	0
159	151	0	6	Accident/Disability Insurance	0	0	0
14,230	14,932	0	7	Health Insurance	0	0	0
103,419	87,578	21,765		Total Personnel Services	29,400	29,400	29,400
45,294	36,260	16,000	7000	Merchandise for Resale	13,500	13,500	13,500
5,706	4,539	1,000	7011	Consumable Supplies	0	0	0
330	503	500	7050	Supplies	200	200	200
0	36	, 0	7100	Printing	0	0	0
510	575	1,000	7400	Contracted Services	1,000	1,000	1,000
3,330	3,446	0	7630	Bank Charges	0	0	0
288	893	605	7645	Other Fees & Services	0	0	0
3,465	4,580	0	7820	Uniform Rental	0	0	0
3,760	235	500	7850	Repairs	0	0	0
824	899	1,000	7920	Equipment Lease / Rental	720	720	720
2,749	479	0	7925	Tools & Equipment < \$5,000	0	0	0
66,255	52,444	20,605		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
0	0	9,630	3999	Unappropriated Fund Balance	0	0	0
0	0	9,630		Total Unappropriated Fund Balance	0	0	0
170,556	140,903	52,000		Total Expenditures	44,820	44,820	44,820

This 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 2019-2020

400 - DEBT SERVICE FUND

Actual 2016-17	Actual 2017-18	Budget 2018-19	Number	Account Description	Proposed Amount	Approved Amount	Adopted Amount
6	18	0	4603	Interest Income, U.S. Bank	0	0	0
6	18	0		Total Interest Income	0	0	0
	\						
2,191,918	719,987	719,999	5000	Transfers In - General Fund	720,001	720,001	720,001
2,191,918	719,987	719,999		Total Transfers In	720,001	720,001	720,001
0	6	18	5999	Carry Forward	0	0	0
0	6	18		Total Carry Forward	0	0	0
2,191,925	720,012	720,017		Total Resources	720,001	720,001	720,001

Fiscal Year 2019-2020

8006 - Debt Service - 2009

Actual	Actual	Budget			Proposed	Approved	Adopted
2016-17	2017-18	2018-19	Acct#	Account Description	Amount	Amount	Amount
	446000	100.000	7000	Internal Francisco	102.433	102.433	102,433
121,833	116,283	108,932	7880	Interest Expense	,	,	,
185,000	190,000	200,000	7881	Principal Payments	205,000	205,000	205,000
306,833	306,283	308,932		Total Materials & Services	307,433	307,433	307,433
306,833	306,283	308,932		Total Expenditures and Fund Balance	307,433	307,433	307,433

This 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."

Fiscal Year 2019-2020

8007 - Debt Service - 2015

Actual	Actual	Budget			Proposed	* *	Adopted
2016-17	2017-18	2018-19	Acct#	Account Description	Amount	Amount	Amount
111,496	96,312	89,361	7880	Interest Expense	82,316	82,316	82,316
301,672	317,405	321,706	7881	Principal	330,252	330,252	330,252
413,167	413,718	411,067		Total Materials & Services	412,568	412,568	412,568
413,167	413,718	411,067		Total Expenditures and Fund Balance	412,568	412,568	412,568

This 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 2019-2020

500 - CAPITAL PROJECTS FUND

Actual	Actual	Budget			Proposed	Approved	Adopted
2016-17	2017-18	2018-19	Number	Account Description	Amount	Amount	Amount
39,994	0	0	4210	Grants and Contracts	0	0	0
0	0	0	4280	Contribution from KCC Foundation	0	0	0
39,994	0	0		Total Local Sources	0	0	0
788	708	1,300	4600	Interest, Investment	0	0	0
788	708	1,300	1000	Total Interest Income	0	0	0
/00	708	1,500					
0	0	50,000	5000	Transfers In - General Fund	50,000	50,000	50,000
0	0	50,000		Total Transfers In	50,000	50,000	50,000
70.055	00 700	25.000	5999	Carry Forward	10,000	10,000	10,000
72,255	88,780	35,000	3999	Total Carry Forward	10,000	10,000	10,000
72,255	88,780	35,000		Total Carry Forward	10,000	20,000	,
113,037	89,488	86,300		Total Resources	60,000	60,000	60,000

Fiscal Year 2019-2020

7001 - Small Capital Projects

Actual 2016-17	Actual 2017-18	Budget 2018-19	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
		and these security of the second second security of the second security of the second second second second second security of the second s			40.000	40.000	40.000
0	6,414	16,300	7050	Supplies	40,000	40,000	40,000
21,763	0	60,000	7400	Contracted Services	10,000	10,000	10,000
0	30,002	0	7925	Tools & Equipment < \$5,000	5,000	5,000	5,000
0	20,193	0	7940	Furniture < \$5,000	0	0	0
2,493	0	0	7945	Landscaping < \$5,000	5,000	5,000	5,000
24,256	56,609	76,300		Total Materials & Services	60,000	60,000	60,000
0	16,183	0	8000	Equipment	0	0	0
0	0	10,000	8100	Building	0	0	0
0	16,183	10,000		Total Capital Outlay	0	0	0
24,256	72,792	86,300		Total Expenditures and Fund Balance	60,000	60,000	60,000

This cost center 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."

Fiscal Year 2019-2020

501 - CAPITAL PROJECTS - PHASE 2 - WORK SKILLS TECH. CTR.

Actual	Actual	Budget			Proposed	Approved	Adopted
2016-17	2017-18	2018-19	Number	Account Description	Amount	Amount	Amount
		301.7 300.000 open					
2,213,204	786,796	0	4000	Federal Grants	0	0	0
2,213,204	786,796	0		Total Federal Sources	0	0	0
0	1,428,231	0	4106	Lottery Bonds	0	0	0
0	1,428,231	0		Total State Sources	0	0	0
5,856	5,327	0	4110	Grants and Contracts	0	0	0
0	661,469	100,000	4280	Contribution from KCC Foundation	25,790	25,790	25,790
0	49,500	0	4790	Debt Proceeds	0	0	0
5,856	716,297	100,000		Total Local Sources	25,790	25,790	25,790
2,003	2,774	0	4600	Interest, Investment	0	0	0
27,634	-6	0	4601	Interest, LGIP - Matching Funds	0	0	0
29,637	2,768	0		Total Interest Income	0	0	0
4,346,512	971,054	0	5999	Carry Forward	0	0	0
4,346,512	971,054	0		Total Carry Forward	0	0	0
6,595,209	3,905,146	100,000		Total Resources	25,790	25,790	25,790

Fiscal Year 2019-2020

7019 - Cap. Proj. - Foundation Capital Campaign

Actual	Actual	Budget			Proposed	Approved	Adopted
2016-17	2017-18	2018-19	Acct#	Account Description	Amount	Amount	Amount
0	7,534	0	7925	Tools & Equipment < \$5,000	10,790	10,790	10,790
0	1,000	0	7935	Software < \$5,000	0	0	0
0	8,534	0		Total Materials & Services	10,790	10,790	10,790
0	153,241	0	8000	Equipment	15,000	15,000	15,000
0	153,241	0		Total Capital Outlay	15,000	15,000	15,000
0	161,775	0		Total Expenditures and Fund Balance	25,790	25,790	25,790

Fiscal Year 2019-2020

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

	Actual	Actual	Budget			Proposed	Approved	Adopted
	2016-17	2017-18	2018-19	Number	Account Description	Amount	Amount	Amount
Company Com	A to a second se							
	0	0	0	4110	Grants and Contracts	200,000	200,000	200,000
	0	0	0		Total State Sources	200,000	200,000	200,000
	0	0	0	4110	Grants and Contracts	2,000,000	2,000,000	2,000,000
	0	0	0	4280	Contribution from KCC Foundation	2,880,000	2,880,000	2,880,000
	0	0	0		Total Local Sources	4,880,000	4,880,000	4,880,000
	0	0	0		Total Resources	5,080,000	5,080,000	5,080,000

Fiscal Year 2019-2020

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

Actual	Actual	Budget			Proposed	Approved	Adopted
2016-17	2017-18	2018-19	Acct#	Account Description	Amount	Amount	Amount
0	0	0	6800	Part Time Support Staff -	30,000	30,000	30,000
0	0	0	1	FICA	2,295	2,295	2,295
0	0	0	2	Worker's Compensation	2,273	2,273	2,273
0	0	0	3	Unemployment	300	300	300
0	0	0	4	PERS	8,211	8,211	8,211
0	0	0		Total Personnel Services	40,826	40,826	40,826
0	0	0	7400	Contracted Services	2,000,000	2,000,000	2,000,000
0	0	0	7645	Other Fees & Services	200,000	200,000	200,000
0	0	0		Total Materials & Services	2,200,000	2,200,000	2,200,000
0	0	0	8100	Building	2,680,000	2,680,000	2,680,000
0	0	0	8140	Infrastructure	159,174	159,174	159,174
0	0	0		Total Capital Outlay	2,839,174	2,839,174	2,839,174
0	0	0		Total Expenditures and Fund Balance	5,080,000	5,080,000	5,080,000

Apprenticeship, Ind. Trade Center – AITC This funding line is established in anticipation of 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 donners, 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."

INACTIVE DEPARTMENT SUMMARY

Fiscal Year 2019-2020

INACTIVE DEPARTMENTS – GENERAL FUND

5004 - Staff Development - Non-Instructional

Actual 2016-17	Actual 2017-18	Budget 2018-19	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
484 484	0	0	7250	Training & Continuing Education Total Materials & Services	0	0	0
484	0	0		Total Expenditures	0	0	0

Fiscal Year 2019-2020

INACTIVE DEPARTMENTS – SPECIAL PROJECT BUDGET AUTHORITY

1512 - Oregon Early Learning Hub

Actual	Actual	Budget				Approved	Adopted
2016-17	2017-18	2018-19	Acct#	Account Description	Amount	Amount	Amount
28,482	0	0	6120	Adjunct Faculty - Credit	0	0	0
3,057	0	0	6130	Full Time - 9 Month Faculty	0	0	0
2,397	0	0	´1	FICA	0	0	0
13	0	0	2	Worker's Compensation	. 0	0	0
221	0	0	3	Unemployment	0	0	0
1,009	0	0	4	PERS	0	0	0
9	0	0	5	Life Insurance	0	0	0
14	0	0	6	Accident/Disability Insurance	0	0	0
887	0	0	7	Health Insurance	0	0	0
36,090				Total Personnel Services			
2,409	0	0	7050	Supplies	0	0	0
9,921	0	0	7060	Books	0	0	0
495	0	0	7240	Travel	0		0
2,449	0	0	7755	Student Tuition Waivers	0	0	0
15,274	· ·	v	, , , , ,	Total Materials & Services			
51,364	0	0		Total Expenditures	0	0	0
		15	13 - C	Oregon Community Foundation	n		
0	1,671	0	6120	Adjunct Faculty - Credit	0	0	0
0	5,036	0	6700	Full Time Support Staff	. 0	0	0
Ö	484	0	1	FICA	0	0	0
0	4	0	2	Worker's Compensation	0	0	0
0	44	0	3	Unemployment	0	0	0
0	1,147	0	4	PERS	0	0	0
0	15	0	5	Life Insurance	0	0	0
0	13	0	6	Accident/Disability Insurance	0	0	0
0	1,946	0	7	Health Insurance	0	0	0
0				Total Personnel Services			
0	10,359	0		Total Expenditures	0	0	0

Fiscal Year 2019-2020

INACTIVE DEPARTMENTS – SPECIAL PROJECT BUDGET AUTHORITY KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2019-2020

2514 - Lake County Startup Grant

Actual 016-17	Actual 2017-18	Budget 2018-19	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
7010-17					0	0	0
0	2,451	0	7400	Contracted Services - LV	0	0	0
158	0	0	7925	Tools & Equipment < \$5,000 - LV	0	0	0
2,050	0	0	7935	Software < \$5,000 - LV	V	Ü	ū
2,208				Total Materials & Services			
11,341	0	0	8000	Equipment - LV	0	0	0
11,341 11,341	V	•		Total Capital Outlay			
13,549	2,451	0		Total Expenditures	0	0	0
		2519	- Prog	ram Imp Process for Equity (P	TPE)		
2.000	0				TIPE)	0	
2,000	0	0	6120	Adjunct Faculty - Credit		0	0
150	0	0	6120 1	Adjunct Faculty - Credit FICA	0	_	0
150 14	0	0 0 0	6120 1 3	Adjunct Faculty - Credit FICA Unemployment	0	0 0 0	0 0 0
150	0 0 0	0 0 0 0	6120 1 3 4	Adjunct Faculty - Credit FICA Unemployment PERS	0 0 0	0 0 0	0 0 0 0
150 14 510 1	0	0 0 0	6120 1 3	Adjunct Faculty - Credit FICA Unemployment	0 0 0 0	0 0 0	0 0 0
150 14 510 1 2,675	0 0 0 0	0 0 0 0	6120 1 3 4 6	Adjunct Faculty - Credit FICA Unemployment PERS Accident/Disability Insurance Total Personnel Services	0 0 0 0	0 0 0 0	0 0 0
150 14 510 1 2,675	0 0 0 0	0 0 0 0 0	6120 1 3 4 6	Adjunct Faculty - Credit FICA Unemployment PERS Accident/Disability Insurance Total Personnel Services Supplies	0 0 0 0	0 0 0 0	0 0 0
150 14 510 1 2,675 1,700 560	0 0 0 0	0 0 0 0 0	6120 1 3 4 6	Adjunct Faculty - Credit FICA Unemployment PERS Accident/Disability Insurance Total Personnel Services Supplies Travel	0 0 0 0 0	0 0 0	0 0 0 0
150 14 510 1 2,675 1,700 560 58	0 0 0 0	0 0 0 0 0	6120 1 3 4 6	Adjunct Faculty - Credit FICA Unemployment PERS Accident/Disability Insurance Total Personnel Services Supplies	0 0 0 0 0	0 0 0	0 0 0 0
150 14 510 1 2,675 1,700 560	0 0 0 0	0 0 0 0 0	6120 1 3 4 6	Adjunct Faculty - Credit FICA Unemployment PERS Accident/Disability Insurance Total Personnel Services Supplies Travel Contracted Services	0 0 0 0 0	0 0 0 0	

KLAMATH COMMUNITY COLLEGE DISTRICT Fiscal Year 2019-2020

INACTIVE DEPARTMENTS – SPECIAL PROJECT BUDGET AUTHORITY

2521 - East Cascades Workforce Inv. Brd (ECWIB)

Actual 2016-17	Actual 2017-18	Budget 2018-19	Acct#	Account Description	Proposed Amount	~ -	Adopted Amount
£ 820	0	0	6200	Adjunct Faculty - Non-Credit	0	0	0
5,820 500	0	0	6600	Administrative Salaries	0	0	0
	U	O	0000	Total Personnel Services			
6,320							
1,358	0	0	7050	Supplies	0	0	0
1,556	0	0	7060	Books	0	0	0
1,000	0	0	7100	Printing	0	0	0
2,473	-			Total Materials & Services			
791	0	0	9110	Indirect Cost Expense	0	0	0
791 791	U	O .	7110	Total Transfers Out			·
9,584	. 0	0		Total Expenditures	0	0	0
			30	22 - Go KCC - Personnel			
36,005	0	0	6700	Full Time Support Staff	0	0	0
2,234	0	0	1	FICA	0	0	0
2,234	0	0	2	Worker's Compensation	0	0	0
253	0	0	3	Unemployment	0		0
4,009	0	0	4	PERS	0		0
92	0	0	5	Life Insurance	C		0
146	0	0	6	Accident/Disability Insurance	C		0
6,100	0	0	7	Health Insurance	C	0	0
48,862				Total Personnel Services			
48,862	0	0		Total Expenditures	(0	0

KLAMATH COMMUNITY COLLEGE DISTRICT Fiscal Year 2019-2020

INACTIVE DEPARTMENTS – SPECIAL PROJECT BUDGET AUTHORITY

3507 - Special Projects - Pathways

Actual	Actual	Budget 2018-19		Account Description	Proposed Amount	Approved Amount	Adopted Amount
<u>2016-17</u>	2017-18	2010-17	PACCEI	THEOGRAP DESCRIPTION			
1,794	0	0	6120	Adjunct Faculty - Credit	0	0	0
7,686	0	0	6130	Full Time - 9 Month Faculty	0	0	0
2,653	0	0	6600	Administrative Salaries	0	0	0
877	0	0	1	FICA	0	0	0
5	0	0	2	Worker's Compensation	0		0
85	0	0	3	Unemployment	0		0
2,419	0	0	4	PERS	0	_	0
29	0	0	5	Life Insurance	0		0
35	0	- 0	6	Accident/Disability Insurance	. 0		0
1,566	0	0	7	Health Insurance	0	0	0
17,152				Total Personnel Services			
1,459	0	0	7050	Supplies	0		0
1,437	0	0	7060	Books	0		. 0
4,961	0	0	7150	Marketing	0		0
2,680	0	0	7240	Travel	0	0	0
10,118	v	•		Total Materials & Services			
10,110							
2,731	0	0	9110	Indirect Cost Expense	C	0	0
2,731 2,731	Ŭ			Total Transfers Out			
21,131						_	•
30,000	0	0		Total Expenditures	(0	0
		3:	509 - S	SP - HECC - Academic Support	t		
4,271	0	0	6600	Administrative Salaries	(0 0	0
35,836	0	0	6700	Full Time Support Staff	(0 0	0
5,732	0	0	1	FICA	(0 0	0
23	0	0	2	Worker's Compensation	(0 0	0
285	0	0	3	Unemployment	(0 0.	0
4,277	0	0	4	PERS		0 0	-
127	0	0	5	Life Insurance		0 0	0
166	0	0	6	Accident/Disability Insurance		0 0	
6,975	0	0	7	Health Insurance		0 0	0
57,692	· ·	Ů	•	Total Personnel Services			
57,692	0	0		Total Expenditures		0 0	0

Fiscal Year 2019-2020 INACTIVE DEPARTMENTS – WIOA

3516 - WIOA - OR Work Experience

Actual	Actual	Budget			Proposed		Adopted
2016-17	2017-18	2018-19	Acct#	Account Description	Amount	Amount	Amount
				- 44 - TI - G - 4 - G - C - C - C - C - C - C - C - C - C	0	0	0
0	204	0	6700	Full Time Support Staff	0	0	0
0	16	0	1	FICA	0	0	0
0	0	0	2	Worker's Compensation	0	0	0
0	1	0	3	Unemployment	0	0	0
0	46	0	4	PERS	0	0	0
0	0	0	5	Life Insurance	0	0	0
0	0 -	0	6	Accident/Disability Insurance	0	0	0
0	70	0	7	Health Insurance	U	U	O O
0				Total Personnel Services			
				o d rim the	0	0	0
0	11,007	0	7252	On-the-Job Training	O	Ü	· ·
0				Total Materials & Services			
				* # . G . F	0	0	0
0	1,260	0	9110	Indirect Cost Expense	U	O	Ü
0				Total Transfers Out			
	10 (0)	0		Total Expenditures and Fund Balance	0	0	0
0	12,606	U		Total Expenditures and I and Summer			
			35	17 - WIOA - Lake County			
^	2 162	0	6700	Full Time Support Staff	0	0	0
0	3,163	0	1	FICA	0	0	0
0	207	0	2	Worker's Compensation	0	0	0
0	2	0	3	Unemployment	0	0	0
0	19	0	4	PERS	0	0	0
0	722		5	Life Insurance	0	0	0
0	10	0		Accident/Disability Insurance	0	0	0
0	16	0	6	Health Insurance	0		0
0	1,300	0	7	Total Personnel Services	-		
0				1 otal Personnel Selvices			
2	604	0	9110	Indirect Cost Expense	0	0	0
0	604	0	7110	Total Transfers Out			
0				Total Hansiels Out			
0	6,043	0		Total Expenditures and Fund Balance	0	. 0	0

KLAMATH COMMUNITY COLLEGE DISTRICT Fiscal Year 2019-2020 INACTIVE DEPARTMENTS – DEBT SERVICE

8005 - Debt Service - 2006

Actual 2016-17	Actual 2017-18	Budget 2018-19	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
31,918 1,440,000 1,471,918	0 0	0 0	7880 7881	Interest Expense Principal Payments Total Materials & Services	0	0	0
1,471,918	0	0		Total Expenditures and Fund Balance	0	0	0

KLAMATH COMMUNITY COLLEGE DISTRICT Fiscal Year 2019-2020

INACTIVE DEPARTMENTS – CAPTIAL PROJECTS

7505 - Board Rm to Office Remodel

A -4 a 1	Actual	Budget			Proposed	Approved	Adopted
Actual 2016-17	2017-18	2018-19	Acct#	Account Description	Amount	Amount	Amount
<u> 2010-1/</u>	2017-10	4010 12					
875	0	0	6700	Full Time Support Staff	0	0	0
585	0	0	6800	Part Time Support Staff	0	0	0
56 56	0	0	1	FICA	0	0	0
10	0	0	3	Unemployment	0	0	0
174	0	0	4	PERS	0	. 0	0
1 /4	0	0	6	Accident/Disability Insurance	0	0	0
1,702	O	· ·	-	Total Personnel Services			
1,704							
4,126	0	0	7050	Supplies	0	0	0
19,741	0	0	7400	Contracted Services	0	0	0
26	0	0	7645	Other Fees & Services	0	0	0
23,893	Ü	v	, , , ,	Total Materials & Services			
25,595	0	0		Total Expenditures and Fund Balance	0	0	0

KLAMATH COMMUNITY COLLEGE DISTRICT Fiscal Year 2019-2020

INACTIVE DEPARTMENTS – PHASE 2 WORK SKILLS TECH. CENTER

7503 - Work Skills Technology Center

Actual	Actual	Budget				Approved	Adopted
2016-17	2017-18	2018-19	Acct#	Account Description	Amount	Amount	Amount
10 245	0	0	6600	Administrative Salaries	0	0	0
18,245 21,856	0	0	6700	Full Time Support	0	0	0
2,390	0	0	6800	Part Time Support Staff	0	0	0
2,706	0	0	1	FICA	0	0	0
7	0	0	2	Worker's Compensation	0	0	0
298	0	0	3	Unemployment	0	0	0
6,594	0	0	4	PERS	0	. 0	0
89	0	0	5	Life Insurance	0	0	0
113	0	0	6	Accident/Disability Insurance	0	0	0
6,788	0	0	7	Health Insurance	0	0	0
59,086				Total Personnel Services			
112	4,746	0	7050	Supplies	0	0	0
1,051	0	0	7150	Marketing	0	0	0
-12,108	186,964	10,000	7400	Contracted Services	0	0	0
0	3,416	0	7410	Campus Security	0	0	0
701	0	0	7500	Legal	0	0	Ó
15,732	0	0	7575	Liability Insurance	0	0	0
101,414	49,500	0	7645	Other Fees & Services	0	0	0
0	291	0	7770	Utilities	0	0	0
0	350	0	7920	Equipment Lease / Rental	0	0	0
0	7,057	0	7925	Tools & Equipment < \$5,000	0	0	0
0	216,181	0	7940	Furniture < \$5,000	U	U	V
106,902				Total Materials & Services			
21,800	343,923	90,000	8000	Equipment	0		0
4,440,706	976,036	0	8100	Building	0	0	0
4,462,506	,			Total Capital Outlay			
970,066	840,000	0	9170	To Capital Projects	0	0	0
970,066	,			Total Transfers Out			
5,598,560	2,628,464	100,000		Total Expenditures and Fund Balance	0	0	0
		7506	- Wor	k Skills Tech Center - Landscapi	ng		
0	18,884	0	7400	Contracted Services	0	0	0
0	. 330	0	7920	Equipment Lease / Rental	0	0	0
0	19,214	0	.,20	Total Materials & Services	0	0	0
0	19,214	0		Total Expenditures and Fund Balance	0	0	0

INACTIVE FUNDS SUMMARY

Fiscal Year 2019-2020

Inactive Funds

075 - CARL PERKINS, TITLE I

Actual	Actual	Budget			Proposed	Approved	Adopted
2016-17	2017-18	2018-19		Account Description	Amount	Amount	Amount
	and the second s			Resources			
3,642	0	0	4050	Carl Perkins / Integ Tech	0	0	0
3,642	. 0	0		Federal Sources	0	0	0
3,642	0	0		Total Resources	0	0	0
				Expenditures			
430	0	0	7240	Travel	0	0	0
3,213	0	0	7850	Repairs	0	0	0
3,642	0	0		Materials & Services	0	0	0
3,642	0	0		Total Expenditures	0	0	0
3,642	0	0		Total Expenditures and Fund Balance	0	0	0

Fiscal Year 2019-2020

Inactive Funds

091 - RURAL DISTANCE LEARNING GRANT

Actual	Actual	Budget			Proposed	Approved	Adopted
2016-17	2017-18	2018-19		Account Description	Amount	Amount	Amount
				Resources			
24,575	54,383	0	4000	Federal Grants	0	0	0
24,575	54,383	0		Federal Sources	0	0	0
22,152	52,218	0	4110	Grants and Contracts	0	0	0
22,152	52,218	0		Local Sources	0	0	0
25,000	25,000	0	5999	Carry Forward	0	0	0
25,000	25,000	0		Carry Forward	0	0	0
71,727	131,601	0		Total Resources	0	0	0
				Expenditures			
2,803	0	0	7400	Contracted Services	. 0	0	0
2,803 2,803	0	0	7 100	Materials & Services	0	0	0
25,591	. 0	0	8000	Equipment	0	0	0
25,591	0	0		Capital Outlay	0	0	0
Ad D 9 D J I	ŭ	· ·	9999	,			
0	3,485	0	7400	Contracted Services	0	0,	0
0	3,485	0		Materials & Services	0	0	0
18,332	105,281	0	8000	Equipment	0	0	0
18,332	105,281	0		Capital Outlay	0	0	0
0	22,835	0	9100	To General Fund	0	0	0
0	22,835	0		Transfers Out	0	0	0
			9999				
46,727	131,601	0		Total Expenditures	0	0	0
25,000	0	0	3998	Fund Balance	0	0	0
25,000	0	0		Fund Balance	. 0	0	0
•							
71,727	131,601	0		Total Expenditures and Fund Balance	0	0	0

Fiscal Year 2019-2020

Inactive Funds

096 - NATIONAL SCIENCE FOUNDATION GRANT

Actual	Actual	Budget			Proposed	Approved	Adopted
2016-17	2017-18	2018-19		Account Description	Amount	Amount	Amount
				Resources			
52,133	56,382	67,747	4000	Federal Grants	0	0	0
52,133	56,382	67,747		Federal Sources	0	0	0
52,133	56,382	67,747		Total Resources	0	0	0
				Expenditures			
5,574	7,770	9,825	6120	Adjunct Faculty - Credit	0	0	0
10,595	12,157	11,144	6130	Full Time - 9 Month Faculty	0	0	0
886	1,491	1,604	1	FICA	0	0	0
8	6	30	. 2	Worker's Compensation	0	0	0
113	139	210	3	Unemployment	0	0	0
3,308	4,546	4,126	4	PERS	0	0	0
27	34	28	5	Life Insurance	0	0	0
40	30	12	6	Accident/Disability Insurance	0	0	0
2,120	3,565	3,478	7	Health Insurance	0	0	0
22,672	29,740	30,457		Personnel Services	0	0	0
0	0	3,745	7050	Supplies	0	0	0
6,962	6,812	8,818	7240	Travel	0	0	0
7,851	0	0	7250	Training & Continuing Education	0	0	0
0	1,500	3,500	7300	Student Support	0	0	0
0	458	0	7350	Dues / Memberships	0	0	0
2,618	2,111	5,600	7400	Contracted Services	0	0	0
0	3,097	0	7925	Tools & Equipment < \$5,000	0	0	0
17,430	13,977	21,663		Materials & Services	0	0	0
12,031	12,665	15,627	9110	Indirect Cost Expense	0	0	0
12,031	12,665	15,627	9999	Transfers Out	0	0	0
52,133	56,382	67,747	2222	Total Expenditures	0	0	0
52,133	56,382	67,747		Total Expenditures and Fund Balance	0	0	0

Fiscal Year 2019-2020

Inactive Funds

097 - HECC-STEM SUPPORT GRANT

Actual	Actual	Budget		·	Proposed	Approved	Adopted
2016-17	2017-18	2018-19		Account Description	Amount	Amount	Amount
				Resources			
146,444	0	0	4110	Grants and Contracts	. 0	0	0
146,444	0	0		State Sources	0	0	0
146,444	0	0		Total Resources	0	0	0
				Expenditures			
15,862	0	0	6120	Adjunct Faculty - Credit	0	0	0
41,387	0	0	6130	Full Time - 9 Month Faculty	0	0	0
15,069	0	0	6800	Part Time Support Staff	0	0	0
4,947	0	0	1	FICA	0	0	0
56	0	0	2	Worker's Compensation	. 0	0	0
505	0	0	3	Unemployment	0	0	0
5,592	0	0	4	PERS	0	0	0
106	0	0	5	Life Insurance	0	0	0
186	0	0	6	Accident/Disability Insurance	0	0	0
2,401	0	0	7	Health Insurance	0	0	0
86,110	0	0		Personnel Services	0	0	0
13,629	0	0	7050	Supplies	0	0	0
3,000	0	0	7250	Training & Continuing Education	0	0	0
1,000	0	0	7350	Dues / Memberships	0	0	0
10,080	0	0	7925	Tools & Equipment < \$5,000	0	0	0
27,709	0	0		Materials & Services	0	0	0
24,335	0	0	8000	Equipment	0	0	0
24,335	0	0		Capital Outlay	0	0	0
8,289	0	0	9110	Indirect Cost Expense	0	0	0
8,289	0	0		Transfers Out	0	0	0
146,444	0	0		Total Expenditures	0	0	U
146,444	0	0		Total Expenditures and Fund Balance	0	0	0

Fiscal Year 2019-2020

Inactive Funds

098 - HECC-OREGON PROMISE GRANT

Actual 2016-17	Actual 2017-18	Budget 2018-19		Account Description	Proposed Amount	Approved Amount	Adopted Amount
2010-1/	2017-10	2010-17			IMMOUNT	2 XIII OUII C	imount
00.000	0	0	4110	Resources	0	0	0
82,969	0	0	4110	Grants and Contracts	0	0	0
82,969 82,969	0	0 0		State Sources Total Resources	0	0	0 0
02,000	v	V		1 otal resources	· ·	v	v
				Expenditures			
31,557	0	0	6700	Full Time Support Staff	0	0	0
2,348	0	0	1	FICA	0	0	0
20	0	0	2	Worker's Compensation	0	0	0
222	0	0	3	Unemployment	0	0	0
2,053	0	0	4	PERS	. 0	0	0
95	0	Ö	5	Life Insurance	0	0	. 0
149	0	0	6	Accident/Disability Insurance	0	0	0
6,974	0	0	7	Health Insurance	0	0	0
43,418	0	0		Personnel Services	0	0	0
2,348	0	0	9110	Indirect Cost Expense	0	0	0
2,348	0	0	0000	Transfers Out	0	0	0
10.000	0	0	9999	Don't Time of Charles	0	0	0
10,802	0	0	6800	Part Time Support Staff	0	0	0
691	0	0	1	FICA	0	0	0
16	. 0	0	2	Worker's Compensation	0	0	0
75	0	0	3	Unemployment	0	0	0
949	0	0	4	PERS	0	0	0
12,533 3,732	0 0	0 0	7050	Personnel Services Supplies	0 0	0 0	0 0
400	0	0	7051	Supplies for Students	0	0	0
9,051	0	0	7400	Contracted Services	0	0	0
3,060	0	0	7736	Misc. Scholarships	0	0	0
16,243	0	0	7730	Materials & Services	0	0	0
2,348	0	0	9110	Indirect Cost Expense	0	0	0 .
2,348	. 0	0		Transfers Out	0	0	0
		•	9999				
76,890	0	0		Total Expenditures	0	0	0
76,890	0	0		Total Expenditures and Fund Balance	0	. 0	0

Fiscal Year 2019-2020

Inactive Funds

100 - MEYER MEMORIAL TRUST

Actual	Actual	Budget			Proposed	Approved	Adopted
2016-17	2017-18	2018-19	•	Account Description	Amount	Amount	Amount
				Resources			
2	0	0	4600	Interest, Investment	0	0	0
810	0	0	4601	Interest, LGIP - Matching Funds	0	0	. 0
812	0	0		Interest Income	0	0	0
251,283	0	0	5999	Carry Forward	0	0	0
251,283	0	.0		Carry Forward	0	0	0
252,095	0	0		Total Resources	0	0	0
				Expenditures			
252,094	0	0	7400	Contracted Services	0	0	0
252,094	0	0		Materials & Services	0	0	0
•			9999				
252,094	0	0		Total Expenditures	0	0	0
0	0	0	3998	Fund Balance	0	0	0
0	0	0		Fund Balance	0	0	0
252,094	0	0		Total Expenditures and Fund Balance	0	0	0

Fiscal Year 2019-2020

Inactive Funds 502 - CAPITAL PROJECTS - PHASE 2 - FOUNDERS HALL

Actual	Actual	Budget		A company of the control of the cont	=	Approved	Adopted
2016-17	2017-18	2018-19		Account Description	Amount	Amount	Amount
				Resources			
0	6,100,157	0	4106	Lottery Bonds	0	0	0
0	6,100,157	0	4110	State Sources	0	0	0
0	4,445	0	4110	Grants and Contracts Local Sources	0	0	0
0 1,170,066	4,445 840,000	0 0	5000	Transfers In - General Fund	0	0 0	0 0
1,170,066	840,000	0	2000	Transfers In	0	0	0
0	-795,253	250,000	5999	Carry Forward	0	0	0
0	-795,253	250,000		Carry Forward	0	0	0
1,170,066	6,149,349	250,000		Total Resources	0	0	0
				Expenditures			
1,441	0	0	6600	Administrative Salaries	0	0	0
437	0	0	6700	Full Time Support Staff	0	0	0
0	750	0	6800	Part Time Support Staff	0	0	0
111	55	0	1	FICA	0	0	0
13	5	0	3	Unemployment	0	0	0
375	34	0	4	PERS	0	0	0
2	0	0	6	Accident/Disability Insurance	0	0	0
2,380	845	0		Personnel Services	0	0	0
0	15,084	0	7050	Supplies	0	0	0
2,187	0	0	7150	Marketing.	0	0	0
422,510	251,813	50,000	7400	Contracted Services	0	0	0
0	2,853	0	7570	Property Insurance	0	0	0
116,911	4,180	0	7645	Other Fees & Services	0	0	0
0	34,549	0	7925	Tools & Equipment < \$5,000	0	0	0
0	166,406	50,000	7940	Furniture < \$5,000	0	0	0
541,608	474,884	100,000	9000	Materials & Services	0	0	0 0
3,419	206,462 47,693	50,000 0	8000 8020	Equipment Furniture - Exempt	0	0	•
0 1,409,800	5,181,627	0	8100	Building	0	0	0
1,413,219			8100	Capital Outlay	0	0	0
1,413,219	5,435,782	50,000	9999	Capital Outlay	U	U	
0	7,452	12,246	6700	Full Time Support Staff	0	0	0
0	9,552	0	6800	Part Time Support Staff	0	0	0
0	1,268	937	1	FICA	0	0	0
0	16	30	2	Worker's Compensation	0	0	0
0	116	122	3	Unemployment	0	0	0
0	3,291	2,795	4	PERS	0	0	0
0	20	0	5	Life Insurance	0	0	0
0	36	0	6	Accident/Disability Insurance	0	0	0

Fiscal Year 2019-2020

Inactive Funds

502 - CAPITAL PROJECTS - PHASE 2 - FOUNDERS HALL

Actual	Actual	Budget			Proposed	Approved	Adopted
2016-17	2017-18	- 2018-19		Account Description	Amount	Amount	Amount
0	3,833	0	7	Health Insurance	0	0	0
0	25,582	16,131		Personnel Services	0	0	0
5,310	24,847	0	7050	Supplies	0	0	0
0	88,418	50,000	7400	Contracted Services	0	0	0
2,803	9,185	23,869	7920	Equipment Lease / Rental	0	0	0
0	209	0	7925	Tools & Equipment < \$5,000	0	0	0
8,112	122,659	73,869		Materials & Services	0	0	0
0	31,250	10,000	8000	Equipment	0	0	0
0	31,250	10,000		Capital Outlay	0	0	0
			9999				
1,965,318	6,091,001	250,000		Total Expenditures	0	0	0
-795,252	58,348	0	3998	Fund Balance	0	0	0
-795,252	58,348	0	3770	Fund Balance	•	_	-
-193,434	30,340	U		runu baiance	0	. 0	0
1,170,066	6,149,349	250,000		Total Expenditures and Fund Balance	0	0	0

GLOSSARY

Glossary of Terms

<u>Budget</u> - A plan of financial operation estimating expenditures for a given period of time and the proposed means of financing them.

<u>Capital Outlay</u> - Expenditures which result in the acquisition of or addition to capital assets. Capital Assets are assets that have a value of at least \$5,000 and have a useful life of one year or greater.

Capital Projects Funds - Funds used to account for major capital projects.

Contingency - Dollars set aside for an unforeseen event.

Debt Service Funds - Account for the payment of principal and interest on long-term debt.

<u>Enterprise Funds</u> - Funds operated within a governmental unit that are operated on a break-even or for-profit basis. They are commonly referred to as "business-type" or proprietary funds and charge external users for goods or services.

Expenditure - A decrease in net financial resources. Expenditure categories include Personnel Services, Materials & Services, Capital Outlay, Transfers Out, Debt Service, and Contingency.

<u>Fiscal Year</u> - A 12-month period to which the annual operating budget applies. For the Klamath Community College District, this time period is from July 1 through June 30.

<u>FTE</u> - The abbreviation for "Full-Time Equivalent". It can be used in relation to students or to employees. The State of Oregon defines one FTE as 510 contact hours with students. A full-time employee is one FTE.

Fund - An independent fiscal and accounting entity with its own self-balancing set of accounts.

General Fund - Used to account for all financial resources with the exception of those required to be accounted for in another fund.

<u>Materials & Services</u> - Includes the basic supplies and services used by a fund or cost center in its daily operation such as printing, specialized contractual services, insurance, marketing, utilities, etc.

<u>Personnel Services</u> - Wages, overtime, temporary help, and all associated fringe benefits including health insurance and the Public Employees Retirement System (PERS).

<u>Reserve Funds</u> - Amounts set aside for use in current and future fiscal years. Amounts put into Reserve Funds can only be used for the purpose designated for those funds.

<u>Revenue</u> - The income or resources from all sources used to pay the College's expenditures. These include State Aid, property taxes, tuition and fees, interest income, etc.

<u>Special Revenue Fund</u> - Governmental fund type used to account for the proceeds of specific revenue sources (other than for major capital projects) that are legally restricted to expenditure for specified purposes.

<u>Transfers</u> - Authorized shifting of dollars between funds.

<u>Unappropriated</u> - Dollars not spendable in the current fiscal year except in an emergency situation defined as a civil disturbance, natural disaster, public calamity, or involuntary conversion/destruction of property (ORS 294.481), but set aside for the subsequent fiscal year.