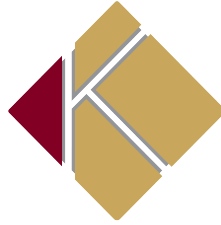




KLAMATH
Community College

Fiscal Year
2023-24
Annual Budget
- Proposed -

7390 South 6th Street
Klamath Falls, Oregon 97603



KLAMATH Community College

- Proposed Budget Document 2023-24 -

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INTRODUCTION

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**KLAMATH COMMUNITY COLLEGE
BUDGET COMMITTEE**

7390 South Sixth Street - Klamath Falls, OR 97603

BUDGET COMMITTEE FOR FISCAL YEAR 2023-2024

BOARD OF EDUCATION:

ZONE:

TERM EXPIRES:

Kate Marquez	Zone 1	2025
Kenneth DeCrans	Zone 2	2023
Rhoda Keown	Zone 3	2025
Dave Jensen	Zone 4	2023
Linda Dill	Zone 5	2025
Helen Petersen	Zone 6	2023
Vacant	Zone 7	2025

APPOINTED BUDGET COMMITTEE MEMBERS:

Ray Holliday (Reappointed 4/20)	2023
Jeffrey White (Appointed 4/20)	2023
Julie Matthews (Appointed 3/23)	2026
Laura Limb (Appointed 3/21)	2024
Paul Hillyer (Appointed 4/22)	2025
Kathleen Walker-Henderson (Appointed 4/23)	2026
Michael Stuhr (Appointed 4/23)	2026

EXECUTIVE OFFICER:

Dr. Roberto Gutierrez, President

BUDGET OFFICER:

Geoffrey LaHaie, Vice President of Administrative Services

Klamath Community College District Budget Calendar For Fiscal Year 2023-24

January

- January 6** Announcement and kickoff Budget process at the all employee meeting; distribute
- January 13** Schedule Budget Presentations
- January 13** Send Budget Worksheets to Cost Center Managers

February

- February 21** Solicit Board members for Budget Committee applicants to fill vacancies
- February 6-17** Budget review sessions with the President

March

- March 6-17** Cabinet review budget with VP Administration, corrections are made by budget office as needed
- March 24** Budget meeting with Cabinet to establish budget priorities
- March 24-April 14** Place advertisement in paper to fill vacant Budget Committee positions.

April

- April 10** Publish “Notice of Budget Hearing” on KCC Website
- April 12** Prepare Proposed Budget for Budget Committee
- April 15** Publish First “Notice of Budget Hearing”
- April 25** Submit Budget Committee Applications to Board for approval
- April 26** Mail Proposed Budget to Budget Committee

May

- May 3** Budget Committee Meeting
- May 9** Publish First “Notice of Budget Hearing Financial Summary”
- May 12** Board Resolution due
- May 17** Publish Second “Notice of Budget Hearing Financial Summary”
- May 23** Regular Board Meeting to adopt Proposed Budget
- May 25** Final Budget document prepared with changes

January 2023						
SU	MO	TU	WE	TH	FR	SA
25	26	27	28	29	30	31
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

February 2023						
SU	MO	TU	WE	TH	FR	SA
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12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28				

March 2023						
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26	27	28	29	30	31	1
2	3	4	5	6	7	8

April 2023						
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16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

May 2023						
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21	22	23	24	25	26	27
28	29	30	31	1	2	3

Klamath Community College District

Budget Message

Fiscal Year 2023-24

Introduction

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

Welcome to the budget development process for fiscal year 2023-24 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 2023-24 Budget, other supporting materials and information, and the Budget Committee Meetings will assist you in understanding the College's financial plans for meeting its Mission, Strategic Plan, and Core Themes.

Klamath Community College's Mission Statement

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

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

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

Core Themes

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

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

Strategic Plan Initiatives and Major Accomplishments

Deriving from the College Mission and the Core Themes, the Strategic Plan identifies Strategic Initiatives that guide the College's departments for three years (2023-2026). Each of the following initiatives involve multi-year planning, activities, assessments, and actions.

1. Student Success – KCC will adapt or develop services, practices and technologies to provide an inclusive, engaging and supportive college experience to promote student success and completion.
2. Future-focused education and services – KCC will offer a portfolio of adaptive, innovative, and accessible education and training programs.
3. Organizational viability – KCC will adapt or develop sustainable plans, services, practices and technologies to provide a secure, desirable, and inclusive working environment.
4. Community engagement – KCC will improve and align its plans, communications and collaborative partnerships that advance community engagement, economic improvement, and workforce development.
5. Advanced planning and strategy – Recognizing that our students will be the flexible and mobile workforce of the future, KCC will adapt its planning and data analysis to be responsive to regional, national, and global changes.

The College has achieved numerous accomplishments, including:

Student Success

1. KCC thrived during the pandemic because of its ability to adapt quickly and offer the classes the students needed in the modality that they needed. KCC continues to adapt by creating hybrid classes which allow students to attend classes in person and/or online.
2. The KCC Grants Resource Office was instrumental in the acquisition and securing of 3 Future Ready Oregon grants totaling \$839,124 which will provide credit for prior learning, equipment and student support.
3. The Grow Your Own Teacher Grant provided \$426,670 to increase teacher licensure in the Basin. Students in the Paraeducator degree were given scholarships and were mentored by area teachers. Those teachers were provided with stipends, and additional funds were used for outreach in Spanish and in English.

Future-focused education and services

1. The Southern Oregon Early Learning Professional Development cohort grant allowed for the creation and scholarship of a Spanish language cohort. These Early Childhood Educational professionals will earn certificates and improve daycare in Klamath Falls.
2. The Dual Credit program had 30 high schools participating this year, and the combination of Dual Credit and High School Tuition programs increased 15% in headcount and 16% in Full Time Equivalent (FTE).
3. The College distributed \$221,250 in CARES Act funding directly to students. Another \$24,943 was used to purchase math software to improve distance learning. The College allocated \$16,775 in hotspots for online students, and awarded almost \$61,053 in scholarships. These funds assisted students in maintaining degree progress during the pandemic.

Organizational viability

1. In response to community need, KCC received approval from Higher Education Coordinating Commission and Northwest Commission on Colleges and Universities to offer a Cosmetology program which will provide students with opportunity to earn an associates degree in cosmetology and licensing from the State.
2. KCC has been approved by the Student and Exchange Visitor Program to accept international students.

Community engagement

1. A pre-apprenticeship program with a local area High School has been approved at the state level, and four additional offerings are being developed.
2. Administrators and Faculty from Klamath Community College, Oregon Tech, and Southern Oregon University collaborated on Science, Technology, Math, and Engineering (STEM) pathways to increase the number of secondary education teachers in the Basin.

Advanced planning and strategy

1. The groundbreaking for the state-of-the-art apprenticeship building occurred on November 10, 2021. The completion date is January 1, 2023, and the first classes were held in Winter term 2023.
2. Oregon Child Develop Coalition is now operating a childcare facility on the KCC campus in Building 1. Three acres were donated by Klamath County for a childcare center and the groundbreaking is anticipated in early 2025.
3. KCC added a Cosmetology program which operates out of an additional location. Over the next two years, there will be a significant remodel and/or new construction on campus to move the program to the KCC campus.

Explanation of the Budget Document

The budget document contains the actual revenues and expenditures for fiscal years 2020-21 and 2021-22; the budgeted revenues and expenditures for the current year's adopted budget, fiscal year 2022-23, including supplemental and other budget adjustments, and the proposed budget for fiscal year 2023-24. 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 2023-24 is proposed at \$69,898,372. The 2023-24 overall budget decreased by approximately -2.17% when compared to the 2022-23 budget, primarily due to the completion of the Apprenticeship Center.

Overview of Budget Process

Budget preparation began in January, 2023 with a “kick-off” email for our KCC budget development process. 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 several years ago. This process includes budget review presentation sessions with the respective cost center manager, College President, Vice President of Administrative Service/Chief Financial Officer, and Vice President or Executive Director of the respective area.

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

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

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

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

The Budget Committee meets to receive the budget message and the proposed budget, 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 23, 2023.

Significant Changes in Budget

- A. State Aid - State aid is a large portion of our budget. The Oregon Legislature proposed an appropriation of \$748M to be distributed amongst all community colleges based on Full-Time Enrollment (FTE), student support and student success factors.
- B. Addition of Cosmetology program and additional administrative support for CTE programs.
- C. The proposed budget has a positive ending fund balance. The goal with this is to continue to allow for efforts toward allowing for strong cash flow, healthy reserves, investment in efforts to grow enrollment.

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 less than 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 68% 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 2011-13	\$390,095,286
Fiscal Years 2013-15	\$468,866,776
Fiscal Years 2015-17	\$550,000,000
Fiscal Years 2017-19	\$570,300,000
Fiscal Years 2019-21	\$641,386,996
Fiscal Years 2021-23	\$695,814,935
Fiscal Years 2023-25	\$748,000,000 (Proposed)

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

2011-13 Biennium	\$ 7,830,452
2013-15 Biennium	\$ 9,601,896
2015-17 Biennium	\$11,895,024
2017-19 Biennium	\$15,410,133
2019-21 Biennium	\$19,960,150
2021-23 Biennium	\$26,959,163
2023-25 Biennium	\$33,904,574 (Forecasted)

C. Local Sources

Current and delinquent property taxes are incorporated into the category of Local Sources revenue. The permanent tax rate for Klamath Community College District is \$0.4117/\$1,000. The collection rate is assumed to be 93 percent, an average collection rate over the past five years by the Klamath County Tax Assessor, resulting in estimated collectible current property taxes of \$2,447,894.

Local Sources comprise approximately 11% percent of the resources for the College’s General Fund.

D. Tuition

After much thoughtful planning and discussion, this upcoming fiscal year (2023-24), a tuition increase is proposed for the following: (4% increase)

1. Lecture courses: \$111 (\$115) per credit hour
2. Lecture / lab combined courses: \$159 (\$165) per credit hour
3. Lab courses: \$231 (\$240) per credit hour

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

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

Tuition and Fees are estimated to provide 20% of all General Fund resources.

F. Interest Income

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

At \$150,100, 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 less than 1% of the total General Fund budget.

H. Funds Carried Forward

The beginning fund balance (Carry Forward) for Fiscal Year 2023-24 is projected at approximately \$9,554,740.

Budgeted Ending Unappropriated Fund Balance for the year ending June 30, 2024 is \$5,304,776 with an additional \$2,000,000 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 \$9,831,529. The proposed budget will fund 34, 9-month faculty members, and 4, 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 33% 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 \$50,000, 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 23% 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 Retention and Student Success and the Student Success Representatives who provide services to support students 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 11% percent of the General Fund's budget.

E. Plant Operations

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

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

F. Financial Aid - General Fund

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

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

G. Contingency and Unappropriated Ending Fund Balance

Local governments may incur expenditures not anticipated during the budget process. Contingency is budgeted in the amount of \$2,000,000 or 7% 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 \$5,304,776. An Unappropriated Fund Balance provides the College with funds which are to be used to begin the following fiscal year. No appropriations may be made from an Unappropriated Fund Balance, once the budget has been adopted. The Government Finance Officers Association recommends, at a minimum, that general purpose governments, regardless of size, maintain unreserved fund balances in their general fund of no less than 5 to 15 percent of regular general fund operating revenues.

The General Fund and the Reserve account balances provide the College with 136 days of operating cash at this upcoming budget year's rate of expenditure.

College Priorities, Issues, and Challenges

The College will begin its 27th year of operation effective July 1, 2022. 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
2011 - 2012	5,376	1984	0.20%
2012 - 2013	4,799	1636	-17.50%
2013 - 2014	4,708	1672	2.20%
2014 - 2015	5,611	1687	0.90%
2015 - 2016	5,928	1882	11.50%
2016 - 2017	6,120	1821	-3.20%
2017 - 2018	6,229	1819	0.00%
2018 - 2019	5,909	1839	1.09%
2019 - 2020	5,685	1953	6.20%
2020 - 2021	4,041	2005	2.67%
2021 - 2022	5,034	1829	-8.78%
2022 - 2023*	5,638	2048	12.00%

*Projected

Although headcount and Full Time Enrollment (FTE) figures for fiscal year 2022-23 are estimated at this time, the projected ending FTE for fiscal year 2022-23 is anticipated to be approximately 2,048 with a 12% increase in FTE.

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

<u>Fiscal Year</u>	<u>Rate</u>	<u>OPSRP Rate</u>
1997-99	8.20%	
1999-2000	9.73	
2001-03	9.49	
2003-05	10.42	(eff: 8/29/03) 8.04
2005-07	15.73	12.38
2007-08	15.00	17.47
2008-09	13.88	16.35
2009-11	10.89	11.53
2011-13	15.32	13.66
2013-15	15.77	13.87
2015-17	19.49	13.94
2017-19	23.40	16.82
2019-21	27.46	21.37
2021-23	27.02	23.33
2023-24	27.61	24.42

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 2026-27. The model also incorporates the State of Oregon's current estimate of state support based upon the proposed distribution formula.

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

Acknowledgments

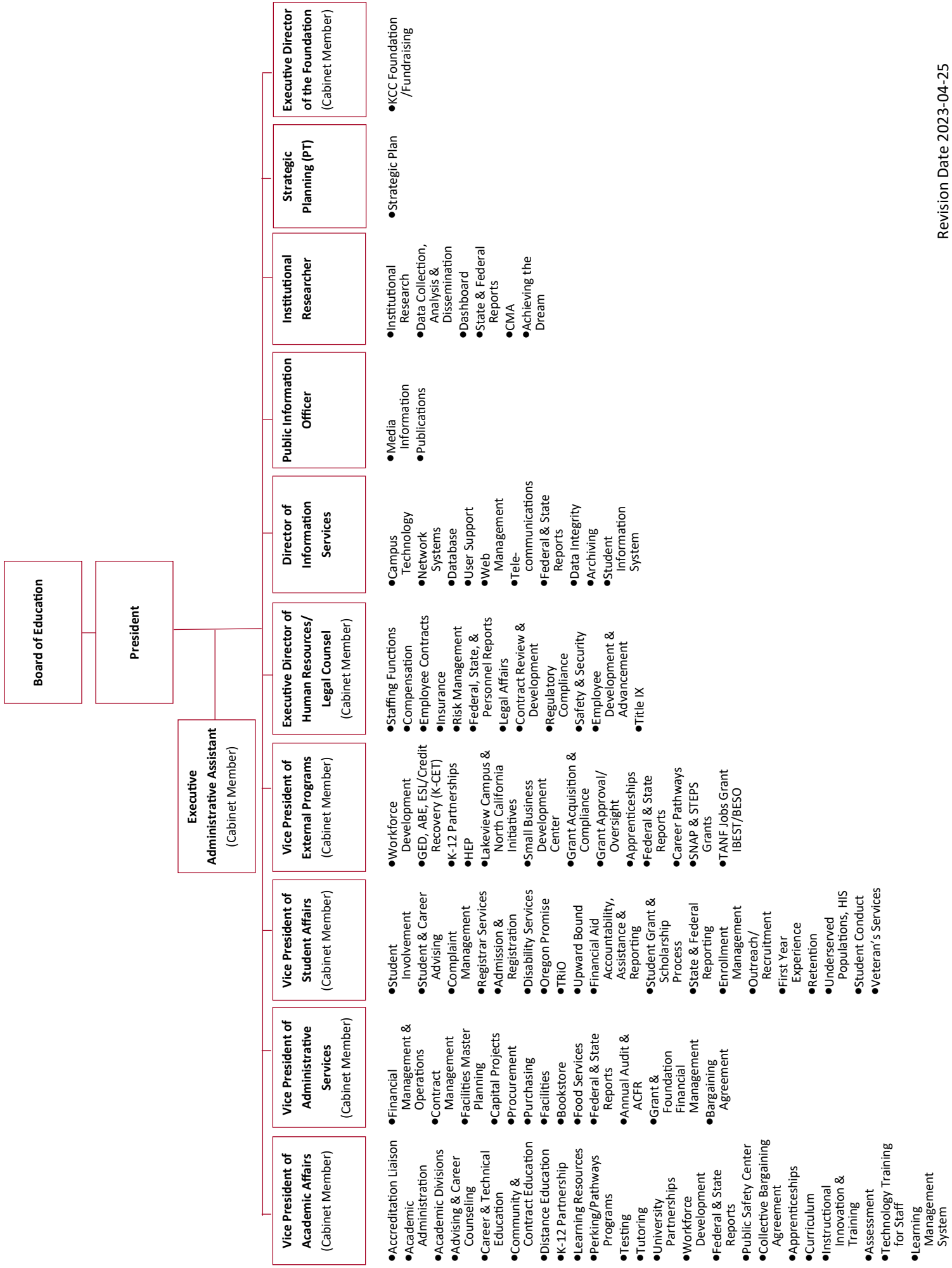
I thank the College's faculty and staff for their many hours of work in preparing their budgets and participating so strongly in our KCC budget development process.

I would like to thank KCC President Dr. Gutierrez for his vision, his passion for serving the Community of Klamath Falls and surrounding neighbors, and his courage to invest in new programs and key personnel in the face of a difficult economy. Our College President's 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 Assistant Controller Nicole Baker, Director of Business Services/Controller Denise Reid, Administrative Assistant Sharon Emery, Grants Account Diane Ackley and the dedicated staff of the Business Office for their attention to important details, their continuous encouragement and ability to pull everyone together on this project. Without these very important people, this budget, with its current, collaborative foundation, scope, and detail, simply could not have been prepared.

Respectfully submitted,

Geoffrey LaHaie
Vice President of Administrative Services/CFO



Board of Education

President

**Executive Assistant
(Cabinet Member)**

**Vice President of Academic Affairs
(Cabinet Member)**

- Accreditation Liaison
- Academic Administration
- Academic Divisions
- Advising & Career Counseling
- Career & Technical Education
- Community & Contract Education
- Distance Education
- K-12 Partnership
- Learning Resources
- Perking/Pathways Programs
- Testing
- Tutoring
- University Partnerships
- Workforce Development
- Federal & State Reports
- Public Safety Center
- Collective Bargaining Agreement
- Apprenticeships
- Curriculum
- Instructional Innovation & Training
- Assessment
- Technology Training for Staff
- Learning Management System

**Vice President of Administrative Services
(Cabinet Member)**

- Financial Management & Operations
- Contract Management
- Facilities Master Planning
- Capital Projects
- Procurement
- Purchasing
- Facilities
- Bookstore
- Food Services
- Federal & State Reports
- Annual Audit & ACFR
- Grant & Foundation Financial Management
- Bargaining Agreement

**Vice President of Student Affairs
(Cabinet Member)**

- Student Involvement
- Student & Career Advising
- Complaint Management
- Registrar Services
- Admission & Registration
- Disability Services
- Oregon Promise
- TRiO
- Upward Bound
- Financial Aid Accountability, Assistance & Reporting
- Student Grant & Scholarship Process
- State & Federal Reporting
- Enrollment Management
- Outreach/Recruitment
- First Year Experience
- Retention
- Underserved Populations, HIS
- Student Conduct
- Veteran's Services

**Vice President of External Programs
(Cabinet Member)**

- Workforce Development
- GED, ABE, ESL/Credit Recovery (K-CET)
- K-12 Partnerships
- HEP
- Lakeview Campus & North California Initiatives
- Small Business Development Center
- Grant Acquisition & Compliance
- Grant Approval/Oversight
- Apprenticeships
- Federal & State Reports
- Career Pathways
- SNAP & STEPS Grants
- TANF Jobs Grant
- IBEST/BESO

**Executive Director of Human Resources/
Legal Counsel
(Cabinet Member)**

- Staffing Functions
- Compensation
- Employee Contracts
- Insurance
- Risk Management
- Federal, State, & Personnel Reports
- Legal Affairs
- Contract Review & Development
- Regulatory Compliance
- Safety & Security
- Employee Development & Advancement
- Title IX

Director of Information Services

- Campus Technology
- Network Systems
- Database
- User Support
- Web Management
- Tele-communications
- Federal & State Reports
- Data Integrity
- Archiving
- Student Information System

Public Information Officer

- Media Information
- Publications

**Institutional Researcher
(Cabinet Member)**

- Institutional Research
- Data Collection, Analysis & Dissemination
- Dashboard
- State & Federal Reports
- CMA
- Achieving the Dream

Strategic Planning (PT)

- Strategic Plan

**Executive Director of the Foundation
(Cabinet Member)**

- KCC Foundation /Fundraising

General Fund Financial Forecast

Assumes 4 annual payments for State Aid

	2021-22	2022-23	2022-23	2022-23	2023-24	2024-25	2025-26
Reimbursable FTE	Audited	Budget	Estimated	Estimated	Estimated	Estimated	Estimated
Total FTE	1,815 1,837	1,785 1,825	1,982 2,040	2,006 2,065	2,031 2,090	2,055 2,115	
Credit Hours Produced	39,974	40,705	45,500	46,058	46,616	47,173	
Tuition Rate	Differentiated	Differentiated	Differentiated	Differentiated	Differentiated	Differentiated	
<u>Current Resources:</u>							
Tuition - Credit	3,954,962	4,732,000	5,289,468	4,049,850	4,098,880	4,147,909	
Tuition - Non-credit	342,591	320,000	352,000	336,000	369,600	406,560	
State Aid *	13,229,259	14,468,205	14,468,205	16,952,287	16,952,287	16,952,287	
Fees	709,564	686,200	762,005	673,000	681,148	689,295	
Property Taxes	2,450,779	2,423,250	2,483,831	2,794,035	2,863,886	2,935,483	
Interest Income	48,465	150,100	153,102	150,100	153,102	156,164	
Total Current Resources	20,735,619	22,779,755	23,508,611	24,955,272	25,118,902	25,287,699	
<u>Non-Reoccurring Resources:</u>							
Misc Revenue+Transfers In	150,105	487,797	166,687	493,959	499,939	505,919	
TOTAL RESOURCES	20,885,724	23,267,552	23,675,298	25,449,231	25,618,841	25,793,618	

General Fund Financial Forecast

Assumes 4 annual payments for State Aid

	2021-22 Audited	2022-23 Budget	2022-23 Estimated	2023-24 Estimated	2024-25 Estimated	2025-26 Estimated
Current Expenditures:						
Faculty Costs						
Full-time	3,360,741	4,172,859	4,172,859	6,037,329	6,369,382	6,719,698
Adjunct	1,504,339	1,581,599	1,581,599	1,746,311	1,811,639	1,879,142
Adjunct - Non-credit	64,519	112,056	112,056	116,854	131,753	148,551
Instructional Contracts	724,495	511,250	511,250	750,000	787,500	826,875
Instructional Support	2,518,838	3,261,411	3,261,411	3,593,667	3,773,350	3,886,551
Community Education	440,937	589,043	589,043	734,742	771,479	794,623
Student Svcs/Marketing/Fin Aid	2,498,764	3,456,186	3,456,186	3,619,309	3,800,274	3,914,283
College Support	4,044,492	5,717,236	5,717,236	6,916,930	7,262,777	7,480,660
College Operations & Maint	1,198,469	1,477,497	1,477,497	1,582,744	1,661,881	1,711,738
Transfers Out - 2009 Debt Svc	338,400	305,233	305,233	304,583	305,233	306,032
Transfers Out - 2015 Debt Svc	381,556	414,767	414,767	415,418	414,767	413,967
Total Current Expenditures	17,075,550	21,599,137	21,599,137	25,817,887	27,090,036	28,082,120

Non-Reoccurring Expenditures:

Transfers Out	0	0	0	0	0	0
PERS Reserve	20,000	20,000	20,000	30,000	30,000	30,000
Building Reserve	0	0	0	0	0	0
Technology Reserve	15,000	15,000	15,000	15,000	15,000	15,000
Equipment Reserve	25,000	10,000	5,000	10,000	0	0
Furniture Reserve	5,000	3,000	5,000	3,000	3,000	3,000
Snow Removal Reserve	888,777	194,104	194,104	900,000	0	0
Rainy Day Reserve	0	0	0	0	0	0
Program Development Reserve	20,000	20,000	20,000	15,000	20,000	20,000
Staff Development - Faculty Reserve	65,000	50,000	85,000	50,000	50,000	50,000
Building Maintenance Reserve	106,435	115,000	115,000	156,000	156,000	156,000
Small Business Dev. Ctr.	30,869	20,000	20,000	20,000	20,000	20,000
Financial Aid	8,788	34,000	34,000	36,040	36,040	36,040
TRIO	0	10,000	10,000	10,000	10,000	10,000
Wellness	0	0	0	0	0	0
GED Wraparound	24,089	11,720	17,720	15,000	15,000	15,000
Enterprise Funds	220,000	120,000	120,000	60,000	60,000	60,000
Capital Projects						
Total Non-Reoccurring Expend:	1,428,958	622,824	660,824	1,320,040	415,040	415,040
TOTAL EXPENDITURES	18,504,508	22,221,961	22,259,961	27,137,927	27,505,076	28,497,160
Curr Resources - Curr Exp	3,810,174	1,668,415	2,076,161	-368,656	-1,471,194	-2,288,502
FUND BALANCE CHANGES:	2,381,216	1,045,591	1,415,337	-1,688,696	-1,886,234	-2,703,542
FUND BALANCE CHANGE W/O DEBT PREPAYMENT						

CUM FUND BALANCE:

Cash required per day:	6,383,216	7,428,807	7,798,553	6,109,857	4,223,623	1,520,081
Number of days of operating cash:	50,697	60,882	60,986	74,350	75,356	78,074
	126	122	128	82	56	19

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SUMMARY

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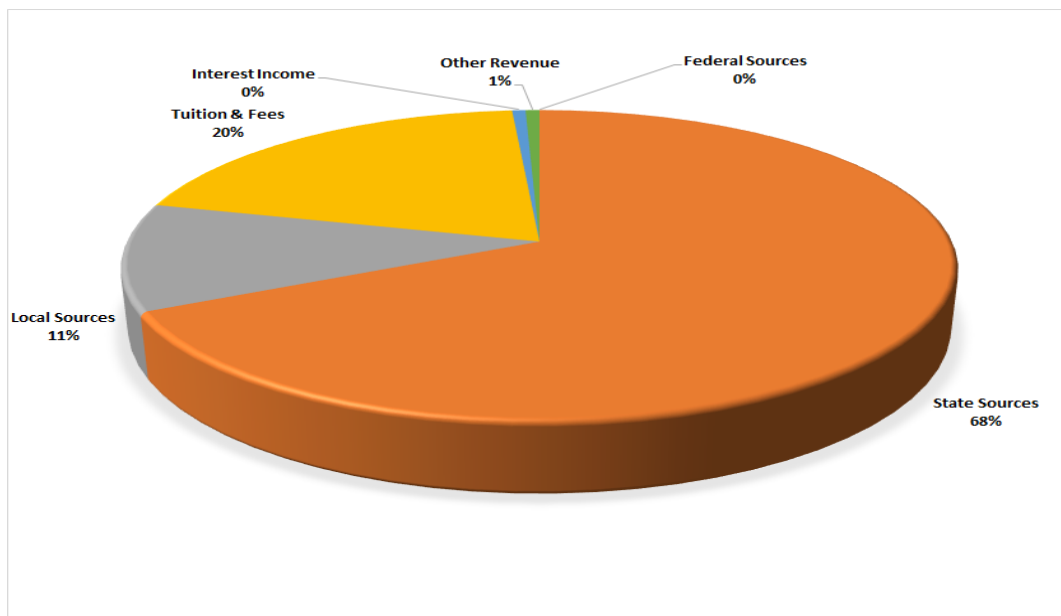
KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

001 - GENERAL FUND

Actual 2020-21	Actual 2021-22	Budget 2022-23	Number	Account Description	Proposed Amount
0	51,000	0		Federal Sources	0
10,537,436	13,020,044	14,468,205		State Sources	16,952,287
2,486,802	2,618,564	2,635,250		Local Sources	2,794,035
5,117,397	4,981,999	5,709,200		Tuition & Fees	4,933,850
84,268	48,465	150,100		Interest Income	150,100
97,982	65,651	156,000		Other Revenue	156,000
346,549	535,861	849,544		Transfers In	337,959
6,298,502	6,903,454	5,691,477		Carry Forward	9,554,740
24,968,936	28,225,039	29,659,776		Total Resources	34,878,971

General Fund - Revenue Sources



KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

General Fund - EXPENDITURES BY ACTIVITY

(Includes Inactives)

Actual 2020-21	Actual 2021-22	Budget 2022-23	Number	Account Description	Proposed Amount
516,418	540,389	700,906	1101	Communication	694,039
191,094	263,830	246,436	1102	Education	282,423
56,138	48,772	65,173	1103	Health & Physical Ed.	68,240
580,117	549,811	615,142	1104	Science	695,175
365,942	397,170	458,448	1105	Mathematics	484,301
99,658	117,727	102,062	1151	Arts & Letters	106,906
290,165	320,942	361,231	1152	Social Sciences	372,895
119,601	19,806	146,225	1153	Agricultural Science	138,421
183,208	166,145	201,166	1202	Developmental Ed. - Mathematics	207,004
132,048	25,144	47,265	1203	Developmental Ed. - Language Arts	49,646
730,824	1,112,152	966,174	1205	GED/ESL	1,112,212
168,612	177,564	177,929	1301	Business Mgmt.	183,165
359,480	411,355	502,205	1302	Emergency Response Op.	768,877
89,790	83,127	112,741	1303	Advanced Mfg. Eng.	119,744
550,520	584,502	777,819	1304	Nursing	935,453
142,371	47,917	136,483	1305	Automotive	246,521
66,780	76,565	180,853	1306	Apprenticeship Related Training	238,873
42,302	2,805	0	1308	Culinary Arts	0
133,299	140,516	70,154	1309	Gen. Ed. Computer Skills	73,632
280,560	298,215	330,558	1317	Aviation	363,301
139,061	139,207	264,411	1351	Health Information Management	281,283
144,665	161,996	174,462	1352	Diesel	170,939
156,768	181,518	161,110	1354	Welding	162,668
139,319	113,172	130,396	1355	Accounting	128,986
60,258	74,990	74,607	1356	Digital Media and Design	78,288
123,801	128,535	151,192	1357	Business Technology	154,674
212,424	243,027	250,188	1358	Computer Engineering Tech.	265,639
0	0	283,750	1360	Cosmetology Program	713,482
210,362	289,742	404,367	1401	Community Ed. - Reimb.	566,584
93,296	137,603	149,174	1402	Contract Ed - Reimb.	128,784
5,456	13,592	35,502	1403	Community Ed -Non- Reimb.	39,374
6,384,336	6,867,836	8,278,130		Total Instruction	9,831,529
8,359	8,630	19,910	2001	Staff Development - Instructional	20,754

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

General Fund - EXPENDITURES BY ACTIVITY

(Includes Inactives)

Actual 2020-21	Actual 2021-22	Budget 2022-23	Number	Account Description	Proposed Amount
393,092	416,629	714,411	2002	Learning Resources Center	703,984
713,568	820,036	866,404	2003	Academic Administration	1,079,340
438,591	449,214	511,493	2004	Teaching & Learning Center	601,134
102,304	141,347	240,082	2007	Testing Center	315,891
120,308	94,629	155,370	2010	CTE Administration	154,370
7,014	12,208	62,246	2011	General Education Administration	61,826
0	0	206,717	2012	Accelerated Learning	210,075
1,783,238	1,942,693	2,776,633		Total Academic Support	3,147,374
344,794	467,908	611,671	3001	Management of Student Services	584,635
279,038	353,087	516,632	3002	Advising	629,385
2,143	126	26,298	3003	Disabled Student Services	27,480
90,759	137,288	234,397	3004	Outreach	289,465
183,579	227,300	279,793	3005	External Programs	293,130
169,841	184,135	215,859	3006	Registrar	235,109
169,247	181,140	211,380	3007	Veterans Services	224,621
19,119	779	25,850	3008	Title IX	25,850
62,576	54,291	81,541	3020	Student Life	91,946
64,674	65,512	99,122	3021	First Year Experience	104,702
0	0	34,000	3024	TRIO Support	36,726
283,961	465,270	659,294	3050	Marketing	643,058
1,669,731	2,136,836	2,995,836		Total Student Services	3,186,107
265,617	355,353	494,349	4001	Financial Aid - General Fund	433,202
0	6,574	0	4010	Student Stipends	0
265,617	361,927	494,349		Total Financial Aid	433,202
601,195	582,404	809,215	5001	Business Office	865,844
250,898	230,786	292,386	5002	Administrative Services	318,124
0	39	0	5004	Staff Development - Non-	0
277,202	258,152	494,201	5005	Human Resources	535,608
4,959	132	38,504	5006	Lake County - Out of District	25,000
826,363	681,766	1,785,072	5009	District	1,813,801
1,058,000	1,078,197	1,570,470	5010	Information Services	1,653,011

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

General Fund - EXPENDITURES BY ACTIVITY

(Includes Inactives)

Actual 2020-21	Actual 2021-22	Budget 2022-23	Number	Account Description	Proposed Amount
204,787	187,635	216,920	5011	Grant Management	333,108
0	0	0	5012	Art on Campus	5,000
67,170	162,181	254,920	5020	Institutional Research / Assessment	246,450
63,009	118,053	85,634	5031	Communications	150,734
136,559	122,185	161,572	5040	Security	162,350
477,777	508,839	814,045	5050	President's Office	678,400
84,255	106,141	98,000	5051	Governing Board	98,000
11,056	7,982	27,850	5052	Foundation Support	21,500
136,213	0	0	5053	Public Information	0
0	0	0	5055	Wellness	10,000
4,199,444	4,044,492	6,648,789		Total Institutional Support	6,916,930
1,127,068	1,198,469	1,477,497	6001	Plant Operations	1,582,744
0	0	0	6002	Fleet	0
1,127,068	1,198,469	1,477,497		Total Operations & Maintenance	1,582,744
2,636,047	2,118,046	1,308,824	9001	Transfers	2,476,309
2,636,047	2,118,046	1,308,824		Total Transfers Out	2,476,309
0	0	1,060,955	9701	Contingency	2,000,000
0	0	1,060,955		Total Contingency	2,000,000
6,903,454	9,554,740	0	00198	Fund Balance	0
6,903,454	9,554,740	0		Total Fund Balance	0
0	0	4,618,763	00199	Unappropriated Fund Balance	5,304,776
0	0	4,618,763		Total	5,304,776
24,968,936	28,225,039	29,659,776		Total Expenditures	34,878,971

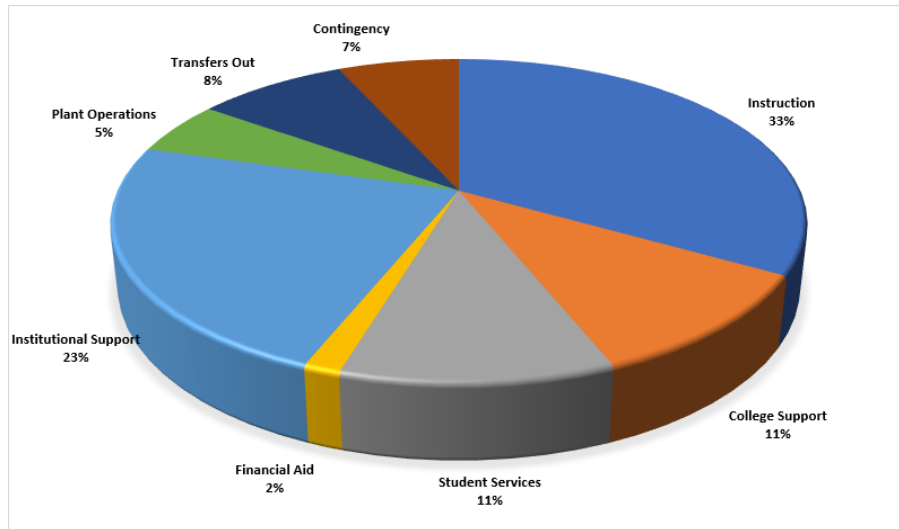
KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

General Fund - EXPENDITURES BY ACTIVITY

(Includes Inactives)

General Fund - Expenditures by Activity



KLAMATH COMMUNITY COLLEGE DISTRICT
Fiscal Year 2023-2024
GENERAL FUND - EXPENDITURES BY OBJECT

(Includes Inactives)

Actual 2020-21	Actual 2021-22	Budget 2022-23	Category	Proposed Amount
Personnel Services				
516,418	540,389	663,106	1101 Communication	694,039
186,258	263,840	246,436	1102 Education	282,423
56,138	48,772	65,173	1103 Health & Physical Ed.	68,240
579,329	549,751	615,142	1104 Science	695,175
365,882	397,170	458,448	1105 Mathematics	484,301
99,658	117,727	102,062	1151 Arts & Letters	106,906
290,165	320,942	361,231	1152 Social Sciences	372,895
119,601	19,806	146,225	1153 Agricultural Science	138,421
183,208	166,145	201,166	1202 Developmental Ed. - Mathematics	207,004
132,048	25,144	47,265	1203 Developmental Ed. - Language Arts	49,646
245,721	368,834	426,028	1205 GED/ESL	572,566
168,490	177,391	177,929	1301 Business Management	183,165
356,156	360,432	419,805	1302 Emergency Response Op.	688,677
89,544	83,127	112,741	1303 Advanced Mfg. Eng.	119,744
550,306	584,502	777,819	1304 Nursing	935,453
142,371	47,917	136,483	1305 Automotive	246,521
66,780	76,565	180,853	1306 Apprenticeship Related Training	238,873
41,252	2,805	0	1308 Culinary Arts	0
133,197	140,468	70,154	1309 Gen. Ed. Computer Skills	73,632
280,234	298,315	330,558	1317 Aviation	363,301
138,949	139,207	264,411	1351 Health Information Management	281,283
144,665	161,996	157,462	1352 Diesel	170,939
156,768	181,518	161,110	1354 Welding	162,668
139,112	113,172	130,396	1355 Accounting	128,986
60,258	74,990	74,607	1356 Digital Media and Design	78,288
123,801	128,535	151,192	1357 Business Technology	154,674
212,424	243,027	250,188	1358 Computer Engineering Tech.	265,639
0	0	245,000	1360 Cosmetology Program	569,232
113,634	104,614	268,067	1401 Community Ed. - Reimb.	304,584
48,127	65,028	88,064	1402 Contract Ed - Reimb.	64,874
321	3,185	19,902	1403 Community Ed -Non- Reimb.	20,774
5,278	3,168	17,410	2001 Staff Development - Instructional	18,254
340,272	362,104	610,398	2002 Learning Resources Center	600,071
696,582	812,500	815,204	2003 Academic Administration	1,018,640

KLAMATH COMMUNITY COLLEGE DISTRICT
Fiscal Year 2023-2024
GENERAL FUND - EXPENDITURES BY OBJECT

(Includes Inactives)

Actual 2020-21	Actual 2021-22	Budget 2022-23	Category	Proposed Amount
Personnel Services				
420,195	435,038	482,539	2004 Teaching & Learning Center	542,284
101,728	138,109	228,932	2007 Testing Center	301,641
0	0	193,217	2012 Accelerated Learning	197,575
321,689	414,399	554,071	3001 Management of Student Services	501,135
274,247	348,487	493,132	3002 Advising	611,885
1,052	66	16,298	3003 Disabled Student Services	17,480
82,318	56,844	130,897	3004 Outreach	185,965
179,512	221,106	264,493	3005 External Programs	284,830
161,903	171,587	200,174	3006 Registrar	212,974
168,769	174,597	203,810	3007 Veterans Services	217,121
0	0	0	3008 Title IX	
54,794	40,815	61,771	3020 Student Life	69,976
55,673	51,620	82,722	3021 First Year Experience	86,377
0	0	17,000	3024 TRIO Support	19,726
73,245	190,189	370,515	3050 Marketing	351,529
241,787	315,239	449,299	4001 Financial Aid - General Fund	391,902
0	6,574	0	4010 Student Stipends	0
555,116	539,643	743,065	5001 Business Office	799,194
245,761	223,867	279,686	5002 Administrative Services	305,624
244,142	188,732	405,618	5005 Human Resources	419,288
4,792	0	15,009	5006 Lake County - Out of District	0
1,126	49,218	250,271	5009 District	280,000
731,419	773,660	875,804	5010 Information Services	1,048,734
166,992	182,654	197,250	5011 Grant Management	313,438
66,754	159,492	238,420	5020 Institutional Research / Assessment / Resource Development	229,950
20,633	903	12,722	5040 Security	0
468,491	489,318	715,795	5050 President's Office	610,450
136,213	0	0	5053 Public Information	0
697,246	760,806	951,447	6001 Plant Operations	1,068,694
12,258,543	12,916,048	17,225,992	Total Personnel Services	19,427,660

KLAMATH COMMUNITY COLLEGE DISTRICT
Fiscal Year 2023-2024
GENERAL FUND - EXPENDITURES BY OBJECT

(Includes Inactives)

Actual 2020-21	Actual 2021-22	Budget 2022-23	Category	Proposed Amount
Materials and Services				
0	0	12,000	1101 Communication	0
4,836	-10	0	1102 Education	0
0	60	0	1104 Science	0
60	0	0	1105 Mathematics	0
482,816	743,318	538,646	1205 GED/ESL	538,146
122	173	0	1301 Business Mgmt.	0
3,324	43,423	82,400	1302 Emergency Response Op.	55,200
246	0	0	1303 Advanced Mfg. Eng.	0
214	0	0	1304 Nursing	0
1,050	0	0	1308 Culinary Arts	0
102	48	0	1309 Gen. Ed. Computer Skills	0
327	-100	0	1317 Aviation	0
112	0	0	1351 Health Information Management	0
0	0	0	1352 Diesel	0
0	0	0	1354 Welding	0
207	0	0	1355 Accounting	0
0	0	38,500	1360 Cosmetology Program	143,750
96,728	185,128	136,300	1401 Community Ed. - Reimbursable	262,000
45,169	72,576	61,110	1402 Contract Ed - Reimb.	63,910
5,136	10,407	15,600	1403 Community Ed -Non- Reimb.	18,600
3,081	5,462	2,500	2001 Staff Development - Instructional	2,500
52,820	54,526	101,513	2002 Learning Resources Center	101,413
16,496	7,536	48,000	2003 Academic Administration	57,500
18,396	14,176	27,954	2004 Distance Ed	57,850
576	3,238	1,150	2007 Testing Center	4,250
104,808	87,129	129,870	2010 CTE Administration	128,870
7,014	12,208	62,246	2011 General Education Administration	61,826
0	0	13,500	2012 Accelerated Learning	12,500
23,105	53,508	57,600	3001 Management of Student Services	83,500
4,791	4,600	17,500	3002 Advising	17,500
1,091	60	10,000	3003 Disabled Student Services	10,000
8,441	80,104	103,500	3004 Outreach	103,500
4,067	5,982	12,800	3005 External Programs	5,800
7,938	12,548	15,685	3006 Registrar	19,635

KLAMATH COMMUNITY COLLEGE DISTRICT
Fiscal Year 2023-2024
GENERAL FUND - EXPENDITURES BY OBJECT

(Includes Inactives)

Actual 2020-21	Actual 2021-22	Budget 2022-23	Category	Proposed Amount
Materials and Services				
478	6,543	7,570	3007 Veterans Services	7,500
19,119	779	25,850	3008 Title IX	25,850
7,782	13,476	19,770	3020 Student Life	21,970
9,001	13,892	16,400	3021 First Year Experience	18,325
0	0	17,000	3024 TRIO Support	17,000
210,716	275,081	288,779	3050 Marketing	291,529
23,830	40,114	45,050	4001 Financial Aid - General Fund	41,300
46,079	42,761	66,150	5001 Business Office	66,650
5,138	6,919	12,700	5002 Administrative Services	12,500
0	39	0	5004 Staff Development - Non-Instructional	0
33,060	69,420	88,083	5005 Human Resources	115,820
167	132	23,495	5006 Lake County - Out of District	25,000
401,843	576,993	829,251	5009 District	828,251
269,063	243,531	514,056	5010 Information Services	439,417
37,795	4,982	19,670	5011 Grant Management	19,670
0	0	0	5012 Art on Campus	5,000
416	2,689	16,500	5020 Institutional Research / Assessment / Resource Development	16,500
63,009	117,325	77,134	5031 Communications	142,234
115,927	121,283	115,850	5040 Security	122,350
9,286	19,521	98,250	5050 President's Office	67,950
62,773	75,272	64,000	5051 Governing Board	64,000
11,056	7,982	27,850	5052 Foundation Support	21,500
0	0	0	5055 Wellness	10,000
429,822	404,978	514,050	6001 Plant Operations	514,050
0	0	0	6002 Fleet	0
2,649,433	3,439,809	4,375,832	Total Materials and Services	4,642,616

KLAMATH COMMUNITY COLLEGE DISTRICT
Fiscal Year 2023-2024
GENERAL FUND - EXPENDITURES BY OBJECT

(Includes Inactives)

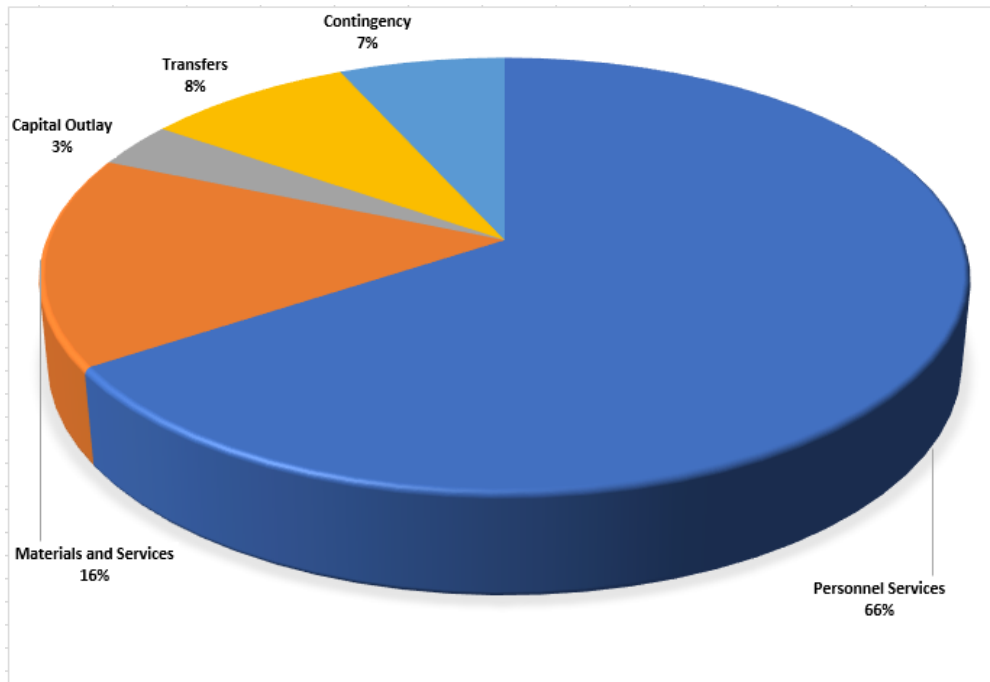
Actual 2020-21	Actual 2021-22	Budget 2022-23	Category	Proposed Amount
Capital Outlay				
0	0	25,800	1101 Communication	0
789	0	0	1104 Science	0
2,286	0	1,500	1205 GED/ESL	1,500
0	7,500	0	1302 Emergency Response Op.	25,000
0	0	17,000	1352 Diesel	0
0	0	250	1360 Cosmetology Program	500
0	0	2,500	2002 Learning Resources Center	2,500
490	0	3,200	2003 Academic Administration	3,200
0	0	1,000	2004 Teaching & Learning Center	1,000
0	0	10,000	2007 Testing Center	10,000
15,500	7,500	25,500	2010 CTE Administration	25,500
0	0	0	2012 Accelerated Learning	0
0	0	6,000	3002 Advising	0
0	340	0	3004 Outreach	0
0	212	2,500	3005 External Programs	2,500
0	0	0	3006 Registrar	2,500
0	0	500	5005 Human Resources	500
423,394	55,555	705,550	5009 District	705,550
57,518	61,006	180,610	5010 Information Services	164,860
0	729	8,500	5031 Communications	8,500
0	0	33,000	5040 Security	40,000
0	32,685	12,000	6001 Plant Operations	0
499,976	165,527	1,035,410	Total Capital Outlay	993,610

KLAMATH COMMUNITY COLLEGE DISTRICT
Fiscal Year 2023-2034
GENERAL FUND - EXPENDITURES BY OBJECT

(Includes Inactives)

Actual 2020-21	Actual 2021-22	Budget 2022-23	Category	Proposed Amount
Transfers				
21,482	30,869	34,000	5051 Transfers	34,000
2,636,047	2,118,046	1,308,824	9001 Transfers	2,476,309
2,657,530	2,148,915	1,342,824	Total Transfers	2,510,309
Contingency				
0	0	1,060,955	9701 Contingency	2,000,000
0	0	1,060,955	Total Contingency	2,000,000
Fund Balance				
6,903,454	9,554,740	0	00198 Fund Balance	0
6,903,454	9,554,740	0	Total Fund Balance	0
Unappropriated Fund Balance				
0	0	4,618,763	00199 Unappropriated Balance	5,304,776
0	0	4,618,763	Total Unappropriated Fund	5,304,776
24,968,936	28,225,039	29,659,776	Grand Total	34,878,971

General Fund - Expenditures by Object



KLAMATH COMMUNITY COLLEGE DISTRICT
Fiscal Year 2023-24
Summary by Use
General Fund

Account	Instruction	Inst. Support	Student Services	College Support Services	Plant Operations	Plant Additions	Financial Aid/Trans Out	Debt Service	Contingency	Total
PERSONAL SERVICES	5,565,677	1,610,419	1,270,363	2,553,743	587,576		225,277			11,813,055
BENEFIT EXPENSES	3,157,246	1,068,046	1,288,635	1,452,935	481,118		166,625			7,614,605
MATERIALS & SERVICES	1,081,606	426,709	622,109	1,847,842	514,050		36,300			4,528,616
FINANCIAL AID				109,000			5,000			114,000
CAPITAL EXPENDITURES	27,000	42,200	5,000	919,410	0		0			993,610
CONTINGENCY EXPENSE								1,600,000		1,600,000
TRANSFERS OUT				34,000			2,476,309			2,510,309
DEBT SERVICE										0
	9,831,529	3,147,374	3,186,107	6,916,930	1,582,744	0	2,909,511	0	1,600,000	29,174,195

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

KLAMATH COMMUNITY COLLEGE DISTRICT
Fiscal Year 2022-2023
Special Revenue Funds Summary

050 - FINANCIAL AID

Actual 2020-21	Actual 2021-22	Budget 2022-23	Account Description	Proposed Amount
Resources				
6,518,056	6,695,255	13,552,976	Federal Sources	13,552,976
1,019,283	935,713	1,300,000	State Sources	1,300,000
82,176	153,155	0	Local Sources	0
21,482	30,869	54,000	Transfers In	36,309
0	6,344	0	Carry Forward	17,691
7,640,997	7,821,336	14,906,976	Total Resources	14,906,976
Expenditures				
46,178	54,660	81,488	Personnel Services	87,218
7,588,475	7,748,985	14,805,488	Materials & Services	14,805,488
0	0	20,000	Transfers Out	14,270
7,634,653	7,803,645	14,906,976	Total Expenditures	14,906,976
6,344	17,691	0	Fund Balance	0
7,640,997	7,821,336	14,906,976	Total Expenditures and Fund Balance	14,906,976

060 - TECHNOLOGY FEES

Actual 2020-21	Actual 2021-22	Budget 2022-23	Account Description	Proposed Amount
Resources				
291,324	246,220	250,000	Tuition & Fees	295,000
1,873	3,453	0	Interest income	5,000
258,170	358,976	200,000	Carry Forward	305,361
551,367	608,649	450,000	Total Resources	605,361
Expenditures				
47,270	15,998	65,220	Personnel Services	69,783
47,982	36,575	141,507	Materials & Services	141,507
97,138	250,715	243,273	Capital Outlay	243,273
192,391	303,288	450,000	Total Expenditures	454,563
358,976	305,361	0	Fund Balance	0
0	0	0	Unappropriated Fund Balance	150,798
551,367	608,649	450,000	Total Expenditures and Fund Balance	605,361

KLAMATH COMMUNITY COLLEGE DISTRICT
Fiscal Year 2022-2023
Special Revenue Funds Summary

065 - STUDENT COURSE FEES

Actual 2020-21	Actual 2021-22	Budget 2022-23	Account Description	Proposed Amount
Resources				
1,510,926	1,881,513	2,431,000	Tuition & Fees	2,501,000
3,048	5,749	0	Interest income	8,000
279,250	405,026	405,026	Carry Forward	427,117
1,793,224	2,292,288	2,836,026	Total Resources	2,936,117
Expenditures				
0	0	1,117	Personnel Services	1,208
1,277,198	1,687,193	2,644,909	Materials & Services	2,744,909
11,000	0	40,000	Capital Outlay	40,000
100,000	100,000	150,000	Transfers Out	150,000
1,388,198	1,787,193	2,836,026	Total Expenditures	2,936,117
405,026	505,095	0	Fund Balance	0
1,793,224	2,292,288	2,836,026	Total Expenditures and Fund Balance	2,936,117

070 - SPECIAL PROJECTS BUDGET AUTHORITY

Actual 2020-21	Actual 2021-22	Budget 2022-23	Account Description	Proposed Amount
Resources				
188,387	267,623	273,583	Federal Sources	364,360
249,899	84,562	420,246	State Sources	179,128
32,360	24,185	238,050	Local Sources	165,473
470,646	376,370	931,879	Total Resources	708,961
Expenditures				
222,765	244,656	429,575	Personnel Services	388,299
236,709	118,621	368,911	Materials & Services	235,324
0	0	100,000	Capital Outlay	45,000
11,172	13,093	33,393	Transfers Out	40,338
470,646	376,370	931,879	Total Expenditures	708,961

KLAMATH COMMUNITY COLLEGE DISTRICT
Fiscal Year 2022-2023
Special Revenue Funds Summary

080 - PATHWAYS

Actual 2020-21	Actual 2021-22	Budget 2022-23	Account Description	Proposed Amount
			Resources	
30,327	16,533	60,408	State Sources	223,350
30,327	16,533	60,408	Total Resources	223,350
			Expenditures	
7,208	2,948	16,639	Personnel Services	64,000
21,675	12,696	41,081	Materials & Services	154,350
1,444	888	2,688	Transfers Out	5,000
30,327	16,533	60,408	Total Expenditures	223,350

081 - DHS

Actual 2020-21	Actual 2021-22	Budget 2022-23	Account Description	Proposed Amount
			Resources	
111,646	133,558	297,637	State Sources	337,649
111,646	133,558	297,637	Total Resources	337,649
			Expenditures	
0	4,520	102,544	Personnel Services	106,562
0	0	25,910	Materials & Services	15,788
0	1,356	38,536	Transfers Out	21,228
68,113	40,032	84,099	Personnel Services	88,093
40,382	57,823	38,064	Materials & Services	97,077
3,152	29,827	8,484	Transfers Out	8,901
111,646	133,558	297,637	Total Expenditures	337,649

084 - ODE GROW YOUR OWN

Actual 2020-21	Actual 2021-22	Budget 2022-23	Account Description	Proposed Amount
			Resources	
74,844	88,682	426,670	State Sources	154,000
74,844	88,682	426,670	Total Resources	154,000
			Expenditures	
21,133	7,968	59,367	Personnel Services	68,000
51,840	76,491	362,299	Materials & Services	78,300
1,870	4,223	5,004	Transfers Out	7,700
74,844	88,682	426,670	Total Expenditures	154,000

KLAMATH COMMUNITY COLLEGE DISTRICT
Fiscal Year 2022-2023
Special Revenue Funds Summary

085 - TRIO GRANT

Actual 2020-21	Actual 2021-22	Budget 2022-23	Account Description	Proposed Amount
Resources				
245,701	234,739	261,888	Federal Sources	261,888
22,363	8,789	0	Transfers In	0
268,064	243,528	261,888	Total Resources	261,888
Expenditures				
228,926	213,863	225,430	Personnel Services	236,615
19,281	11,656	16,854	Materials & Services	5,874
19,857	18,009	19,604	Transfers Out	19,399
268,064	243,528	261,888	Total Expenditures	261,888

095 - SMALL BUSINESS DEVELOPMENT CENTER

Actual 2020-21	Actual 2021-22	Budget 2022-23	Account Description	Proposed Amount
Resources				
43,420	47,431	58,000	Federal Sources	42,500
85,905	49,219	149,858	State Sources	89,459
105,207	171,074	175,000	Local Sources	245,270
59,258	106,435	115,000	Transfers In	156,000
51,862	51,862	51,862	Carry Forward	51,862
345,652	426,021	549,720	Total Resources	585,091
Expenditures				
260,201	339,276	444,338	Personnel Services	468,155
33,589	34,883	53,520	Materials & Services	65,074
293,790	374,159	497,858	Total Expenditures	533,229
51,862	51,862	0	Fund Balance	0
0	0	51,862	Unappropriated Fund Balance	51,862
345,652	426,021	549,720	Total Expenditures and Fund Balance	585,091

096 - NATIONAL SCIENCE FOUNDATION GRANT

Actual 2020-21	Actual 2021-22	Budget 2022-23	Account Description	Proposed Amount
Resources				
1,050	4,033	74,987	Federal Sources	118,999
1,050	4,033	74,987	Total Resources	118,999
Expenditures				
0	1,190	45,470	Personnel Services	100,296
1,050	1,913	12,212	Materials & Services	18,703
0	931	17,305	Transfers Out	0
1,050	4,033	74,987	Total Expenditures	118,999

KLAMATH COMMUNITY COLLEGE DISTRICT
Fiscal Year 2022-2023
Special Revenue Funds Summary

103 - VETERANS RESOURCE GRANT

Actual 2020-21	Actual 2021-22	Budget 2022-23	Account Description	Proposed Amount
			Resources	
32,012	33,924	15,340	State Sources	13,000
32,012	33,924	15,340	Total Resources	13,000
			Expenditures	
11,573	7,295	0	Personnel Services	0
20,439	26,629	15,340	Materials & Services	13,000
32,012	33,924	15,340	Total Expenditures	13,000

106 - HIGH SCHOOL EQUIVALENCY PROGRAM (HEP)

Actual 2020-21	Actual 2021-22	Budget 2022-23	Account Description	Proposed Amount
			Resources	
383,315	454,916	464,409	Federal Sources	500,358
383,315	454,916	464,409	Total Resources	500,358
			Expenditures	
251,116	342,508	372,406	Personnel Services	403,515
105,692	80,644	62,410	Materials & Services	62,609
26,507	31,764	29,593	Transfers Out	34,234
383,315	454,916	464,409	Total Expenditures	500,358

108 - STRENGTHENING INSTITUTIONS - TITLE III

Actual 2020-21	Actual 2021-22	Budget 2022-23	Account Description	Proposed Amount
			Resources	
347,312	330,131	651,149	Federal Sources	372,909
347,312	330,131	651,149	Total Resources	372,909
			Expenditures	
253,126	282,789	341,618	Personnel Services	329,212
76,524	47,342	64,156	Materials & Services	43,697
2,445	0	20,000	Personnel Services	0
15,217	0	225,375	Materials & Services	0
347,312	330,131	651,149	Total Expenditures	372,909

KLAMATH COMMUNITY COLLEGE DISTRICT
Fiscal Year 2022-2023
Special Revenue Funds Summary

109 - DHS TANF JOBS

Actual 2020-21	Actual 2021-22	Budget 2022-23	Account Description	Proposed Amount
			Resources	
98,725	99,098	127,400	State Sources	140,384
98,725	99,098	127,400	Total Resources	140,384
			Expenditures	
79,939	77,372	87,510	Personnel Services	122,090
11,363	11,253	26,240	Materials & Services	1,895
7,424	10,473	13,650	Transfers Out	16,399
98,725	99,098	127,400	Total Expenditures	140,384

112 - USDA - FS FUND

Actual 2020-21	Actual 2021-22	Budget 2022-23	Account Description	Proposed Amount
			Resources	
0	0	115,000	Federal Sources	133,285
0	0	115,000	Total Resources	133,285
			Expenditures	
0	0	86,625	Personnel Services	126,785
0	0	28,375	Materials & Services	6,500
0	0	115,000	Total Expenditures	133,285

113 - DOL STRENGTHENING COMMUNITY COLLEGES

Actual 2020-21	Actual 2021-22	Budget 2022-23	Account Description	Proposed Amount
			Resources	
0	0	81,120	Federal Sources	80,000
0	0	81,120	Total Resources	80,000
			Expenditures	
0	0	40,000	Personnel Services	77,500
0	0	2,600	Materials & Services	2,500
0	0	38,520	Capital Outlay	0
0	0	81,120	Total Expenditures	80,000

KLAMATH COMMUNITY COLLEGE DISTRICT
Fiscal Year 2022-2023
Special Revenue Funds Summary

114 - BENEFITS NAVIGATOR

Actual 2020-21	Actual 2021-22	Budget 2022-23	Account Description	Proposed Amount
			Resources	
0	27,085	84,450	State Sources	78,196
0	27,085	84,450	Total Resources	78,196
			Expenditures	
0	26,985	82,721	Personnel Services	78,196
0	99	1,729	Materials & Services	0
0	27,085	84,450	Total Expenditures	78,196

115 - SOESD - IGNITE GRANT

Actual 2020-21	Actual 2021-22	Budget 2022-23	Account Description	Proposed Amount
			Resources	
0	88,802	72,000	Local Sources	36,000
0	88,802	72,000	Total Resources	36,000
			Expenditures	
0	69,095	37,000	Personnel Services	0
0	19,708	35,000	Materials & Services	36,000
0	88,802	72,000	Total Expenditures	36,000

117 - FRO - BOLI

Actual 2020-21	Actual 2021-22	Budget 2022-23	Account Description	Proposed Amount
			Resources	
0	0	139,240	State Sources	109,870
0	0	139,240	Total Resources	109,870
			Expenditures	
0	0	49,500	Personnel Services	49,501
0	0	78,445	Materials & Services	50,682
0	0	11,295	Transfers Out	9,687
0	0	139,240	Total Expenditures	109,870

KLAMATH COMMUNITY COLLEGE DISTRICT
Fiscal Year 2022-2023
Special Revenue Funds Summary

120 - CCL NAVIGATOR GRANT

Actual 2020-21	Actual 2021-22	Budget 2022-23	Account Description	Proposed Amount
			Resources	
0	0	122,843	State Sources	118,829
0	0	122,843	Total Resources	118,829
			Expenditures	
0	0	96,000	Personnel Services	99,048
0	0	15,675	Materials & Services	8,978
0	0	11,168	Transfers Out	10,803
0	0	122,843	Total Expenditures	118,829

122 - WELL DRILLING EQUIP AND CURRICULUM GRANT

Actual 2020-21	Actual 2021-22	Budget 2022-23	Account Description	Proposed Amount
			Resources	
0	0	0	State Sources	975,000
0	0	0	Total Resources	975,000
			Expenditures	
0	0	0	Personnel Services	25,000
0	0	0	Materials & Services	3,375
0	0	0	Capital Outlay	946,625
0	0	0	Total Expenditures	975,000
0	0	0	Total Expenditures and Fund Balance	975,000

KLAMATH COMMUNITY COLLEGE DISTRICT
Fiscal Year 2023-2034
Enterprise Funds Summary

200 - BOOKSTORE

Actual 2020-21	Actual 2021-22	Budget 2022-23	Account Description	Proposed Amount
Resources				
433,759	305,190	509,311	Other Revenue	509,311
109,681	131,899	150,000	Carry Forward	58,000
543,440	437,089	659,311	Total Resources	567,311
Expenditures				
80,592	84,695	120,096	Personnel Services	153,549
330,949	272,663	416,524	Materials & Services	382,274
0	0	4,000	Capital Outlay	4,000
0	0	0	Total Contingency	27,488
411,541	357,358	540,620	Total Expenditures	567,311
131,899	79,731	0	Fund Balance	0
0	0	118,691	Unappropriated Fund Balance	0
543,440	437,089	659,311	Total Expenditures, Fund, and Unappropriated Fund	567,311

250 - FOOD SERVICE

Actual 2020-21	Actual 2021-22	Budget 2022-23	Account Description	Proposed Amount
Resources				
7,076	1,000	6,000	Other Revenue	6,000
35,654	24,089	11,720	Transfers In	15,000
694	694	0	Carry Forward	0
43,424	25,783	17,720	Total Resources	21,000
Expenditures				
33,558	1,993	0	Personnel Services	0
9,172	15,496	17,720	Materials & Services	21,000
0	7,600	0	Capital Outlay	0
42,730	25,089	17,720	Total Expenditures	21,000
694	694	0	Fund Balance	0
0	0	0	Unappropriated Fund Balance	0
43,424	25,783	17,720	Total Expenditures and Fund Balance	21,000

KLAMATH COMMUNITY COLLEGE DISTRICT
Fiscal Year 2023-2034
Enterprise Funds Summary

260 - COSMETOLOGY

Actual 2020-21	Actual 2021-22	Budget 2022-23	Account Description	Proposed Amount
			Resources	
0	0	0	Other Revenue	121,898
0	0	0	Total Resources	121,898
			Expenditures	
0	0	0	Personnel Services	74,398
0	0	0	Materials & Services	47,500
0	0	0	Total Expenditures	121,898

270 - CHARGEPOINT

Actual 2020-21	Actual 2021-22	Budget 2022-23	Account Description	Proposed Amount
			Resources	
0	0	0	Other revenue	15,000
0	0	0	Total Resources	15,000
			Expenditures	
0	0	0	Materials & Services	15,000
0	0	0	Total Expenditures	15,000
0	0	0	Total Expenditures and Fund Balance	15,000

KLAMATH COMMUNITY COLLEGE DISTRICT
Fiscal Year 2023-2034
Reserve Funds Summary

300 - RESERVE FOR PROGRAM DEVELOPMENT

Actual 2020-21	Actual 2021-22	Budget 2022-23	Account Description	Proposed Amount
Resources				
24	35	0	Interest Income	75
3,156	3,180	3,156	Carry Forward	3,280
3,180	3,215	3,156	Total Resources	3,355
Expenditures				
0	0	3,156	Materials & Services	3,355
0	0	3,156	Total Expenditures	3,355
3,180	3,215	0	Fund Balance	0
3,180	3,215	3,156	Total Expenditures and Fund Balance	3,355

301 - RESERVE RAINY DAY

Actual 2020-21	Actual 2021-22	Budget 2022-23	Account Description	Proposed Amount
Resources				
4,764	20,069	0	Interest Income	45,000
1,067,037	888,777	194,104	Transfers In	900,000
166,061	1,237,862	2,128,571	Carry Forward	2,385,812
1,237,862	2,146,708	2,322,675	Total Resources	3,330,812
Expenditures				
0	0	0	Total Contingency	1,330,812
1,237,862	2,146,708	0	Fund Balance	0
0	0	2,322,675	Unappropriated Fund Balance	2,000,000
1,237,862	2,146,708	2,322,675	Total Expenditures, Fund, and Unappropriated Fund	3,330,812

302 - RESERVE FOR EQUIPMENT

Actual 2020-21	Actual 2021-22	Budget 2022-23	Account Description	Proposed Amount
Resources				
115	274	0	Interest Income	500
0	15,000	15,000	Transfers In	15,000
14,919	15,034	15,000	Carry Forward	46,000
15,034	30,308	30,000	Total Resources	61,500
Expenditures				
0	0	30,000	Materials & Services	30,000
0	0	0	Capital Outlay	31,500
0	0	30,000	Total Expenditures	61,500
15,034	30,308	0	Fund Balance	0
15,034	30,308	30,000	Total Expenditures and Fund Balance	61,500

KLAMATH COMMUNITY COLLEGE DISTRICT
Fiscal Year 2023-2034
Reserve Funds Summary

303 - RESERVE FOR FURNITURE

Actual 2020-21	Actual 2021-22	Budget 2022-23	Account Description	Proposed Amount
Resources				
212	452	0	Interest Income	1,000
0	25,000	10,000	Transfers In	10,000
30,740	26,452	20,000	Carry Forward	60,266
30,952	51,904	30,000	Total Resources	71,266
Expenditures				
4,500	2,638	30,000	Materials & Services	30,000
0	0	0	Capital Outlay	41,266
4,500	2,638	30,000	Total Expenditures	71,266
26,452	49,266	0	Fund Balance	0
30,952	51,904	30,000	Total Expenditures and Fund Balance	71,266

304 - RESERVE FOR TECHNOLOGY

Actual 2020-21	Actual 2021-22	Budget 2022-23	Account Description	Proposed Amount
Resources				
171	246	0	Interest Income	500
22,215	22,386	22,386	Carry Forward	22,632
22,386	22,632	22,386	Total Resources	23,132
Expenditures				
0	0	22,386	Capital Outlay	23,132
0	0	22,386	Total Expenditures	23,132
22,386	22,632	0	Fund Balance	0
22,386	22,632	22,386	Total Expenditures and Fund Balance	23,132

305 - RESERVE FOR BUILDING

Actual 2020-21	Actual 2021-22	Budget 2022-23	Account Description	Proposed Amount
Resources				
13	18	0	Interest Income	200
0	20,000	20,000	Transfers In	30,000
1,653	1,666	2,000	Carry Forward	22,889
1,666	21,684	22,000	Total Resources	53,089
Expenditures				
0	12,720	22,000	Materials & Services	53,089
0	12,720	22,000	Total Expenditures	53,089
1,666	8,964	0	Fund Balance	0
1,666	21,684	22,000	Total Expenditures and Fund Balance	53,089

KLAMATH COMMUNITY COLLEGE DISTRICT
Fiscal Year 2023-2034
Reserve Funds Summary

306 - STAFF DEVELOPMENT - INSTRUCTIONAL

Actual 2020-21	Actual 2021-22	Budget 2022-23	Account Description	Proposed Amount
Resources				
18	448	0	Interest Income	1,000
40,000	20,000	20,000	Transfers In	15,000
1,287	36,302	35,000	Carry Forward	34,000
41,305	56,750	55,000	Total Resources	50,000
Expenditures				
0	2,560	0	Personnel Services	0
5,003	14,850	55,000	Materials & Services	50,000
5,003	17,411	55,000	Total Expenditures	50,000
36,302	39,339	0	Fund Balance	0
41,305	56,750	55,000	Total Expenditures and Fund Balance	50,000

307 - RESERVE - SNOW REMOVAL

Actual 2020-21	Actual 2021-22	Budget 2022-23	Account Description	Proposed Amount
Resources				
15	59	0	Interest Income	150
0	5,000	3,000	Transfers In	3,000
2,000	2,015	12,000	Carry Forward	6,850
2,015	7,074	15,000	Total Resources	10,000
Expenditures				
0	0	15,000	Materials & Services	10,000
0	0	15,000	Total Expenditures	10,000
2,015	7,074	0	Fund Balance	0
2,015	7,074	15,000	Total Expenditures and Fund Balance	10,000

308 - RESERVE - BUILDING MAINTENANCE

Actual 2020-21	Actual 2021-22	Budget 2022-23	Account Description	Proposed Amount
Resources				
-8	3	0	Interest Income	400
0	65,000	50,000	Transfers In	50,000
1,240	1,232	30,000	Carry Forward	101,136
1,232	66,235	80,000	Total Resources	151,536
Expenditures				
0	15,499	80,000	Materials & Services	151,536
0	15,499	80,000	Total Expenditures	151,536
1,232	50,736	0	Fund Balance	0
1,232	66,235	80,000	Total Expenditures and Fund Balance	151,536

KLAMATH COMMUNITY COLLEGE DISTRICT
Fiscal Year 2023-2034
Reserve Funds Summary

310 - RESERVE - PERS LIABILITY

Actual 2020-21	Actual 2021-22	Budget 2022-23	Account Description	Proposed Amount
			Resources	
10,169	14,832	0	Interest Income	35,000
1,314,155	1,348,207	1,348,207	Carry Forward	1,398,039
1,324,324	1,363,039	1,348,207	Total Resources	1,433,039
			Expenditures	
-23,883	0	1,348,207	Personnel Services	1,433,039
-23,883	0	1,348,207	Total Expenditures	1,433,039
1,348,207	1,363,039	0	Fund Balance	0
1,324,324	1,363,039	1,348,207	Total Expenditures and Fund Balance	1,433,039

KLAMATH COMMUNITY COLLEGE DISTRICT
Fiscal Year 2023-2034
Debt Service and Capital Projects Funds Summary

400 - DEBT SERVICE FUND

Actual 2020-21	Actual 2021-22	Budget 2022-23	Account Description	Proposed Amount
Resources				
3	1	0	Interest Income	0
719,996	719,956	720,000	Transfers In	720,000
1	1	0	Carry Forward	0
720,000	719,958	720,000	Total Resources	720,000
Expenditures				
719,999	719,957	720,000	Debt Service	720,000
719,999	719,957	720,000	Total Expenditures	720,000
1	1	0	Fund Balance	0
720,000	719,958	720,000	Total Expenditures, Fund, and Unappropriated	720,000

500 - CAPITAL PROJECTS FUND

Actual 2020-21	Actual 2021-22	Budget 2022-23	Account Description	Proposed Amount
Resources				
22,678	19,090	0	Local Sources	0
-99	423	0	Interest Income	5,419
500	0	0	Other Revenue	0
220,000	220,000	120,000	Transfers In	60,000
38,660	199,152	200,000	Carry Forward	364,581
28,739	438,665	320,000	Total Resources	430,000
Expenditures				
61,706	0	0	Personnel Services	0
20,881	74,084	320,000	Materials & Services	320,000
0	0	0	Capital Outlay	110,000
82,587	74,084	320,000	Total Expenditures	430,000
199,152	364,581	0	Fund Balance	0
281,739	438,665	320,000	Total Expenditures and Fund Balance	430,000

KLAMATH COMMUNITY COLLEGE DISTRICT
Fiscal Year 2023-2034
Debt Service and Capital Projects Funds Summary

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

Actual 2020-21	Actual 2021-22	Budget 2022-23	Account Description	Proposed Amount
Resources				
0	1,758,954	0	Federal Sources	900,000
164,917	2,216,992	6,900,000	State Sources	200,000
0	74,684	988,260	Local Sources	400,000
3,600	0	0	Interest Income	0
471,740	0	0	Transfers In	0
695,753	933,766	200,000	Carry Forward	0
1,336,010	4,984,396	8,088,260	Total Resources	1,500,000
Expenditures				
5,932	13,112	204,389	Personnel Services	21,976
396,312	4,184,317	6,892,398	Materials & Services	1,178,024
0	70,494	991,473	Capital Outlay	300,000
402,243	4,267,923	8,088,260	Total Expenditures	1,500,000
933,766	716,473	0	Fund Balance	0
1,336,010	4,984,396	8,088,260	Total Expenditures and Fund Balance	1,500,000

504 - CAP PROJ - CHILDCARE CENTER

Actual 2020-21	Actual 2021-22	Budget 2022-23	Account Description	Proposed Amount
Resources				
0	0	1,500,000	State Sources	1,500,000
0	0	1,000,000	Local Sources	1,060,240
0	0	0	Transfers In	500,000
0	0	2,500,000	Total Resources	3,060,240
Expenditures				
0	0	2,500,000	Materials & Services	3,060,240
0	0	2,500,000	Total Expenditures	3,060,240

BUDGET DETAIL
(Line Item Control)

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GENERAL FUND

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KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

001 - GENERAL FUND

Actual 2020-21	Actual 2021-22	Budget 2022-23	Number	Account Description	Proposed Amount
0	51,000	0	4110	Grants and Contracts	0
0	51,000	0		Total Federal Sources	0
10,537,436	13,015,968	14,368,205	4100	College Support	16,852,287
0	4,076	100,000	4110	Grants and Contracts	100,000
10,537,436	13,020,044	14,468,205		Total State Sources	16,952,287
143,750	158,215	200,000	4110	Grants and Contracts	200,000
2,260,026	2,378,031	2,316,500	4200	Current Year Taxes	2,468,035
74,930	72,747	106,750	4201	Delinquent Taxes	110,000
0	3,115	1,000	4230	Facility Use Fee	5,000
8,096	6,456	11,000	4232	Live Work Income	11,000
2,486,802	2,618,564	2,635,250		Total Local Sources	2,794,035
0	545,309	1,000,000	4066	Conveyance - CARES	0
68,919	92,389	92,000	4500	Credit Tuition - Summer	96,600
599,041	504,648	605,000	4501	Credit Tuition - Fall	635,250
525,385	438,092	440,000	4502	Credit Tuition - Winter	462,000
487,560	419,465	425,000	4503	Credit Tuition - Spring	446,250
412,891	326,209	340,000	4504	Distance Ed. Tuition - Summer	357,000
720,355	597,659	800,000	4505	Distance Ed. Tuition - Fall	840,000
707,181	571,781	575,000	4506	Distance Ed. Tuition - Winter	603,750
692,760	560,252	565,000	4507	Distance Ed. Tuition - Spring	593,250
9,000	9,000	5,000	4509	OIT Course Tuition - Fall	5,250
9,000	10,350	5,000	4510	OIT Course Tuition - Winter	5,250
8,550	7,200	5,000	4511	OIT Course Tuition - Spring	5,250
22,991	63,411	50,000	4512	Non-Credit Tuition - Summer	52,500
67,468	74,981	100,000	4513	Non-Credit Tuition - Fall	105,000
102,141	115,366	100,000	4514	Non-Credit Tuition - Winter	105,000
50,231	95,094	70,000	4515	Non-Credit Tuition - Spring	73,500
314	865	0	4516	Misc. Non-Credit Tuition	0
1,040	1,520	6,000	4570	Orientation Fee	6,000
463,289	374,680	356,000	4572	Distance Ed. Fees	373,800
-182	0	0	4573	Lake County Fee	0
18,345	15,620	19,000	4574	Student ID Fees	19,000
0	0	2,000	4576	KCC Lab Fees	0
327,632	276,980	250,000	4581	Facility Fees	250,000
5,851	6,912	12,000	4583	KCET Fee	12,000
2,180	1,510	2,200	4590	Installment Fees	2,200
13,575	7,225	10,000	4591	Late Fees	10,000
-44,469	-19,662	0	4596	Late Drop Refunds - CR	0

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

001 - GENERAL FUND

Actual 2020-21	Actual 2021-22	Budget 2022-23	Number	Account Description	Proposed Amount
-4,352	-7,125	0	4597	Late Drop Refunds - NC	0
-149,298	-107,730	-125,000	4599	15 to Finish	-125,000
5,117,397	4,981,999	5,709,200		Total Tuition & Fees	4,933,850
46,402	17,352	121,000	4600	Interest, Investment	121,000
2,764	5,083	100	4601	Interest, LGIP - Matching Funds	100
34,365	26,030	29,000	4602	Interest, Taxes	29,000
737	0	0	4611	Interest, Money Market	0
84,268	48,465	150,100		Total Interest Income	150,100
69,797	40,534	127,000	4700	Miscellaneous Revenue	127,000
22,586	19,847	22,000	4750	Testing Fees	22,000
5,599	5,270	7,000	4755	Transcript Fees	7,000
0	0	0	4799	Cash Over / Short	0
97,982	65,651	156,000		Total Other Revenue	156,000
100,000	100,000	150,000	5000	Transfers In - General Fund	150,000
246,549	435,861	699,544	5010	Transfers in - Indirect Cost Revenue	187,959
346,549	535,861	849,544		Total Transfers In	337,959
6,298,502	6,903,454	5,691,477	5999	Carry Forward	9,554,740
6,298,502	6,903,454	5,691,477		Total Carry Forward	9,554,740
24,968,936	28,225,039	29,659,776		Total Resources	34,878,971

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

1101 - Communication

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
116,129	104,813	163,200	6120	Adjunct Faculty - Credit	168,096
236,600	249,709	272,965	6130	Full Time - 9 Month Faculty	282,092
26,817	27,359	33,367	1	FICA	34,439
105	100	248	2	Worker's Compensation	230
1,351	1,818	4,362	3	Unemployment	6,302
80,243	99,550	113,757	4	PERS	122,107
580	597	645	5	Life Insurance	480
999	1,037	162	6	Accident/Disability Insurance	792
53,601	55,403	74,400	7	Health Insurance	76,800
0	0	0	8	Paid Family & Medical Leave	2,701
-8	2	0	9	Other Employment Taxes	0
516,418	540,389	663,106		Total Personnel Services	694,039
0	0	12,000	7925	Tools & Equipment < \$5,000	0
0	0	12,000		Total Materials & Services	0
0	0	25,800	8000	Equipment	0
0	0	25,800		Total Capital Outlay	0
516,418	540,389	700,906		Total Expenditures	694,039

The Communication (Writing) budget provides funding for four nine-month faculty and adjunct instructors as needed, depending on classroom size. The Department's most current Cost Margin Analysis is negative, as is the reimbursable FTE. This cost center supports the Strategic Plan Initiatives of student success, future-focused education and services, organizational viability, community engagement, and advanced planning and strategy.

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

1102 - Education

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
62,187	54,140	30,000	6120	Adjunct Faculty - Credit	30,900
62,558	132,310	137,771	6130	Full Time - 9 Month Faculty	145,025
9,170	12,473	12,834	1	FICA	13,458
32	45	172	2	Worker's Compensation	138
337	661	1,678	3	Unemployment	2,463
31,920	29,451	26,625	4	PERS	50,348
127	286	117	5	Life Insurance	240
225	495	39	6	Accident/Disability Insurance	396
19,701	33,982	37,200	7	Health Insurance	38,400
0	0	0	8	Paid Family & Medical Leave	1,055
186,258	263,840	246,436		Total Personnel Services	282,423
11	0	0	7060	Books	0
4,825	-10	0	7755	Student Tuition Waivers	0
4,836	-10	0		Total Materials & Services	0
191,094	263,830	246,436		Total Expenditures	282,423

The Education budget provides funding for two nine-month faculty position and adjunct instructors as necessary, depending on enrollment. The Department's most current Cost Margin Analysis is negative, as is the reimbursable FTE. The program has been awarded two significant grants to build pathways from the high school through teacher credentialing at SOU. This cost center supports the Strategic Plan Initiatives of student success, future-focused education and services, organizational viability, community engagement, and advanced planning and strategy.

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

1103 - Health & Physical Ed.

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
41,459	35,573	51,000	6120	Adjunct Faculty - Credit	52,530
3,246	2,804	3,902	1	FICA	4,019
17	15	60	2	Worker's Compensation	46
127	139	510	3	Unemployment	735
11,289	10,241	9,702	4	PERS	10,595
0	0	0	8	Paid Family & Medical Leave	315
56,138	48,772	65,173		Total Personnel Services	68,240
56,138	48,772	65,173		Total Expenditures	68,240

The Health and Physical Education Department funds adjunct faculty positions as needed depending on enrollment. The Department's most current Cost Margin Analysis and reimbursable FTE are positive. This cost center supports the Strategic Plan Initiatives of student success, future-focused education and services, organizational viability, community engagement, and advanced planning and strategy.

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

1104 - Science

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
89,165	95,083	103,930	6100	Full Time Faculty	104,038
97,993	71,563	44,217	6120	Adjunct Faculty - Credit	45,544
184,587	197,710	214,517	6130	Full Time - 9 Month Faculty	225,101
16,525	1,224	25,000	6800	Part Time Support Staff	55,162
6,437	9,670	15,300	6900	Student Wages	16,218
30,645	28,708	30,827	1	FICA	34,124
91	91	234	2	Worker's Compensation	368
1,112	1,413	4,030	3	Unemployment	6,245
107,031	98,189	101,812	4	PERS	118,028
624	619	660	5	Life Insurance	480
1,058	1,056	216	6	Accident/Disability Insurance	792
44,061	44,425	74,400	7	Health Insurance	86,400
0	0	0	8	Paid Family & Medical Leave	2,675
579,329	549,751	615,142		Total Personnel Services	695,175
0	60	0	7350	Dues / Memberships	0
0	60	0		Total Materials & Services	0
789	0	0	8000	Equipment	0
789	0	0		Total Capital Outlay	0
580,117	549,811	615,142		Total Expenditures	695,175

The Science Department funds one 12-month faculty position, three nine-month faculty, adjunct faculty as needed depending on enrollment and one part-time Lab Coordinator. The Department's most current Cost Margin Analysis is negative, as is the reimbursable FTE. Budgetary challenges posed by the high cost of laboratory equipment has been addressed by an increase in laboratory tuition and course fees, allowing the Science Department to become more viable and sustainable. This cost center supports the Strategic Plan Initiatives of student success, future-focused education and services, organizational viability, community engagement, and advanced planning and strategy.

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

1105 - Mathematics

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
72,260	77,562	83,727	6100	Full Time Faculty	88,039
28,952	31,485	54,417	6120	Adjunct Faculty - Credit	56,050
132,229	143,294	155,470	6130	Full Time - 9 Month Faculty	161,958
0	0	2,222	6800	Part Time Support Staff	2,356
3,479	3,438	0	6900	Student Wages	0
18,451	19,678	22,631	1	FICA	23,593
67	69	89	2	Worker's Compensation	230
721	1,035	2,958	3	Unemployment	4,318
65,125	74,468	80,508	4	PERS	87,354
432	434	463	5	Life Insurance	360
747	748	162	6	Accident/Disability Insurance	594
43,347	44,819	55,800	7	Health Insurance	57,600
0	0	0	8	Paid Family & Medical Leave	1,849
73	141	0	9	Other Employment Taxes	0
365,882	397,170	458,448		Total Personnel Services	484,301
60	0	0	7100	Printing	0
60	0	0		Total Materials & Services	0
365,942	397,170	458,448		Total Expenditures	484,301

The Mathematics General Education Department funds one -twelve-month faculty and two nine-month faculty positions and adjunct faculty as needed depending on enrollment. The department developed online materials for student success including video lectures, and faculty are creating a math lab space to reduce developmental education and support student success. This cost center supports the Strategic Plan Initiatives of student success, future-focused education and services, organizational viability, community engagement, and advanced planning and strategy.

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

1151 - Arts & Letters

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
76,600	89,868	79,917	6120	Adjunct Faculty - Credit	82,315
6,004	6,013	6,114	1	FICA	6,297
16	17	30	2	Worker's Compensation	46
950	841	799	3	Unemployment	1,152
16,004	20,810	15,202	4	PERS	16,602
0	0	0	8	Paid Family & Medical Leave	494
84	178	0	9	Other Employment Taxes	0
99,658	117,727	102,062		Total Personnel Services	106,906
99,658	117,727	102,062		Total Expenditures	106,906

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

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

1152 - Social Sciences

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
101,091	69,579	79,917	6120	Adjunct Faculty - Credit	82,315
98,527	141,077	155,378	6130	Full Time - 9 Month Faculty	156,988
0	0	3,500	6800	Part Time Support Staff	3,710
13,979	15,362	18,268	1	FICA	18,590
36	42	76	2	Worker's Compensation	184
563	685	2,388	3	Unemployment	3,402
53,162	65,716	64,056	4	PERS	67,212
260	335	339	5	Life Insurance	240
431	561	108	6	Accident/Disability Insurance	396
22,109	27,585	37,200	7	Health Insurance	38,400
0	0	0	8	Paid Family & Medical Leave	1,458
8	0	0	9	Other Employment Taxes	0
290,165	320,942	361,231		Total Personnel Services	372,895
290,165	320,942	361,231		Total Expenditures	372,895

The Social Sciences Department funds two nine-month faculty and adjunct faculty as needed based on enrollment. The Department's most current Cost Margin Analysis and reimbursable FTE are positive. The online courses in this discipline have grown significantly, providing quality, accessible education that is available to all students. This cost center supports the Strategic Plan Initiatives of student success, future-focused education and services, organizational viability, community engagement, and advanced planning and strategy.

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

1153 - Agricultural Science

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
0	0	0	6100	Full Time Faculty	76,425
1,609	17,322	6,120	6120	Adjunct Faculty - Credit	6,304
74,237	0	84,268	6130	Full Time - 9 Month Faculty	0
0	0	1,000	6800	Part Time Support Staff	1,060
0	0	2,000	6900	Student Wages	2,120
4,945	1,211	7,144	1	FICA	6,572
18	6	53	2	Worker's Compensation	184
196	63	934	3	Unemployment	1,203
20,759	1,204	25,880	4	PERS	24,519
163	0	171	5	Life Insurance	120
274	0	54	6	Accident/Disability Insurance	198
17,400	0	18,600	7	Health Insurance	19,200
0	0	0	8	Paid Family & Medical Leave	516
119,601	19,806	146,225		Total Personnel Services	138,421
119,601	19,806	146,225		Total Expenditures	138,421

The Agricultural Science Department provides funding for one nine-month faculty and adjunct faculty as needed based on enrollment. This Department is very involved in the community and works to provide employment from within the community. The department's most current Cost Margin Analysis is negative, with a positive FTE. They are currently working on a one-year certificate and have made some reductions in the number of credits required to graduate. This cost center supports the Strategic Plan Initiatives of student success, future-focused education and services, organizational viability, community engagement, and advanced planning and strategy.

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

1202 - Developmental Ed. - Mathematics

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
46,117	25,808	44,217	6120	Adjunct Faculty - Credit	45,544
75,869	79,148	85,877	6130	Full Time - 9 Month Faculty	86,400
0	0	3,825	6800	Part Time Support Staff	4,055
9,533	8,099	10,245	1	FICA	10,404
37	26	50	2	Worker's Compensation	138
371	427	1,339	3	Unemployment	1,905
38,748	34,156	36,768	4	PERS	38,225
181	181	191	5	Life Insurance	120
298	298	54	6	Accident/Disability Insurance	198
12,052	18,000	18,600	7	Health Insurance	19,200
0	0	0	8	Paid Family & Medical Leave	815
183,208	166,145	201,166		Total Personnel Services	207,004
183,208	166,145	201,166		Total Expenditures	207,004

The developmental education math department funds one nine-month faculty and adjunct faculty as needed based on enrollment. The Department's most current Cost Margin Analysis and reimbursable FTE are positive. This cost center supports the Strategic Plan Initiatives of student success, future-focused education and services, organizational viability, community engagement, and advanced planning and strategy.

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

1203 - Developmental Ed. - Language Arts

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
16,757	20,231	34,017	6120	Adjunct Faculty - Credit	35,038
68,878	0	0	6130	Full Time - 9 Month Faculty	0
0	0	3,500	6800	Part Time Support Staff	3,710
6,906	1,548	2,870	1	FICA	2,964
23	7	32	2	Worker's Compensation	92
267	77	375	3	Unemployment	543
28,250	3,281	6,471	4	PERS	7,067
157	0	0	5	Life Insurance	0
266	0	0	6	Accident/Disability Insurance	0
10,544	0	0	7	Health Insurance	0
0	0	0	8	Paid Family & Medical Leave	232
132,048	25,144	47,265		Total Personnel Services	49,646
132,048	25,144	47,265		Total Expenditures	49,646

The Developmental Education – Language Arts Department provides funding for adjunct faculty as needed based on enrollment. The Department’s most current Cost Margin Analysis is positive, as is the reimbursable FTE. In 2019-2020 this department continues to reduce offerings by providing supports to enable students to move directly to credit courses. This is an excellent step toward student success. This cost center supports the Strategic Plan Initiatives of student success, future-focused education and services, organizational viability, community engagement, and advanced planning and strategy.

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

1205 - GED/ESL

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
619	0	0	6120	Adjunct Faculty - Credit	0
48,225	104,284	122,775	6600	Administrative Salaries	130,442
866	32,022	34,981	6700	Full Time Support Staff	112,973
101,450	93,090	96,761	6800	Part Time Support Staff	99,145
13,303	17,269	19,471	1	FICA	26,205
53	87	110	2	Worker's Compensation	322
474	899	2,545	3	Unemployment	4,783
46,468	57,704	74,651	4	PERS	99,370
238	285	226	5	Life Insurance	480
482	527	108	6	Accident/Disability Insurance	792
33,543	62,668	74,400	7	Health Insurance	96,000
0	0	0	8	Paid Family & Medical Leave	2,054
245,721	368,834	426,028		Total Personnel Services	572,566
649	1,697	2,022	7050	Supplies	2,022
767	0	1,247	7060	Books	1,247
450	403	500	7100	Printing	0
0	9	0	7115	Postage	0
2,146	0	0	7150	Marketing	0
0	5,557	11,569	7240	Travel	11,569
780	2,108	2,108	7250	Training & Continuing Education	2,108
0	83	111	7350	Dues / Memberships	111
84	10	54	7360	Subscriptions	54
5,431	8,956	9,528	7400	Contracted Services	9,528
38,141	38,141	50,750	7657	Cont. Serv. Credit Recovery	50,750
433,578	686,354	460,500	7657	Cont. Serv., Credit Recovery	460,500
30	0	0	7758	Student Tuition Waivers - GED/Other	0
760	0	257	7925	Tools & Equipment < \$5,000	257
482,816	743,318	538,646		Total Materials & Services	538,146
2,286	0	1,500	8000	Equipment	1,500
2,286	0	1,500		Total Capital Outlay	1,500

The Klamath Center for education & Training (K-CET) GED/ESL Department Budget provides funding for administration (full and part-time staff) and supplies to support the College's Adult Learning Programs. The Department has steadily gained in total numbers of students served and GED completions each year of operation. This success has further opened opportunities for underserved adults to transition to academic programming at KCC. Educational attainment helps drive personal and community prosperity. This cost center supports the Strategic Plan Initiatives of Student Success, Future-focused education and services, and Community engagement.

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

1205 - GED/ESL

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
730,824	1,112,152	966,174		Total Expenditures	1,112,212

The Klamath Center for education & Training (K-CET) GED/ESL Department Budget provides funding for administration (full and part-time staff) and supplies to support the College's Adult Learning Programs. The Department has steadily gained in total numbers of students served and GED completions each year of operation. This success has further opened opportunities for underserved adults to transition to academic programming at KCC. Educational attainment helps drive personal and community prosperity. This cost center supports the Strategic Plan Initiatives of Student Success, Future-focused education and services, and Community engagement.

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

1301 - Business Mgmt.

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
36,388	38,463	34,017	6120	Adjunct Faculty - Credit	35,038
75,334	77,217	83,781	6130	Full Time - 9 Month Faculty	84,293
8,589	8,906	9,012	1	FICA	9,128
32	30	60	2	Worker's Compensation	92
335	466	1,178	3	Unemployment	1,671
29,931	33,958	31,044	4	PERS	32,709
181	181	184	5	Life Insurance	120
298	298	54	6	Accident/Disability Insurance	198
17,400	17,871	18,600	7	Health Insurance	19,200
0	0	0	8	Paid Family & Medical Leave	716
168,490	177,391	177,929		Total Personnel Services	183,165
53	27	0	7060	Books	0
70	70	0	7350	Dues / Memberships	0
0	76	0	7400	Contracted Services	0
122	173	0		Total Materials & Services	0
168,612	177,564	177,929		Total Expenditures	183,165

The Business Management Department budget provides funding for one nine-month faculty and adjunct faculty as needed depending on enrollment. The Department's most current Cost Margin Analysis and reimbursable FTE are positive. The Business Management Department has a 37 percent retention rate term to term and a 79 percent returning to take any class. The department is also utilizing Open Educational Resources to help reduce the cost of textbooks, lowering the costs to students. This cost center supports the Strategic Plan Initiatives of student success, future-focused education and services, organizational viability, community engagement, and advanced planning and strategy.

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

1302 - Emergency Response Op.

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
68,210	105,724	87,720	6120	Adjunct Faculty - Credit	90,352
111,956	120,807	130,755	6130	Full Time - 9 Month Faculty	137,639
54,937	10,760	35,000	6800	Part Time Support Staff	183,039
4,544	7,596	38,203	6900	Student Wages	40,495
17,916	18,164	22,313	1	FICA	34,544
85	79	60	2	Worker's Compensation	368
702	958	2,917	3	Unemployment	6,322
62,300	59,640	65,304	4	PERS	115,774
254	254	225	5	Life Insurance	240
451	451	108	6	Accident/Disability Insurance	396
34,800	36,000	37,200	7	Health Insurance	76,800
0	0	0	8	Paid Family & Medical Leave	2,708
356,156	360,432	419,805		Total Personnel Services	688,677
0	3,328	12,900	7050	Supplies	12,900
0	176	900	7060	Books	900
0	0	200	7100	Printing	0
0	570	0	7150	Marketing	0
0	0	5,000	7240	Travel	5,000
0	0	9,000	7250	Training & Continuing Education	7,000
0	125	400	7350	Dues / Memberships	400
3,324	2,504	12,000	7400	Contracted Services	12,000
0	57	2,000	7920	Equipment Lease / Rental	2,000
0	36,664	40,000	7925	Tools & Equipment < \$5,000	15,000
3,324	43,423	82,400		Total Materials & Services	55,200
0	7,500	0	8000	Equipment	25,000
0	7,500	0		Total Capital Outlay	25,000
359,480	411,355	502,205		Total Expenditures	768,877

The Emergency Response Operations (ERO) Department budget funds two nine-month faculty and adjunct faculty as needed depending on enrollment. The Department's most current Cost Margin Analysis and reimbursable FTE are negative; more specifically, CJA, Fire Science, and EMT are negative. This cost center supports the Strategic Plan Initiatives of student success, future-focused education and services, organizational viability, community engagement, and advanced planning and strategy.

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

1303 - Advanced Mfg. Eng.

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
12,099	264	7,650	6120	Adjunct Faculty - Credit	7,880
52,123	55,079	59,761	6130	Full Time - 9 Month Faculty	62,908
0	3,419	1,500	6800	Part Time Support Staff	1,590
4,987	4,559	5,272	1	FICA	5,537
22	19	105	2	Worker's Compensation	138
193	244	689	3	Unemployment	1,013
17,738	17,235	18,983	4	PERS	20,726
108	108	127	5	Life Insurance	120
200	200	54	6	Accident/Disability Insurance	198
2,074	2,000	18,600	7	Health Insurance	19,200
0	0	0	8	Paid Family & Medical Leave	434
89,544	83,127	112,741		Total Personnel Services	119,744
246	0	0	7050	Supplies	0
246	0	0		Total Materials & Services	0
89,790	83,127	112,741		Total Expenditures	119,744

The Advanced Manufacturing and Engineering Department budget funds one nine-month faculty and adjunct faculty as needed depending on enrollment. The department's most recent Cost Margin Analysis is negative, with a positive reimbursable FTE. This cost center supports the Strategic Plan Initiatives of student success, future-focused education and services, organizational viability, community engagement, and advanced planning and strategy.

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

1304 - Nursing

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
67,143	45,040	45,900	6120	Adjunct Faculty - Credit	47,277
177,036	192,865	269,178	6130	Full Time - 9 Month Faculty	355,641
107,100	109,317	118,528	6600	Administrative Salaries	125,961
22,231	27,259	69,214	6800	Part Time Support Staff	62,582
27,118	27,444	38,466	1	FICA	45,248
87	95	194	2	Worker's Compensation	414
1,060	1,438	5,028	3	Unemployment	8,268
81,045	103,460	133,359	4	PERS	164,757
703	721	660	5	Life Insurance	780
1,153	1,188	255	6	Accident/Disability Insurance	1,273
65,631	75,675	97,037	7	Health Insurance	119,702
0	0	0	8	Paid Family & Medical Leave	3,550
550,306	584,502	777,819		Total Personnel Services	935,453
118	0	0	7240	Travel	0
96	0	0	7400	Contracted Services	0
214	0	0		Total Materials & Services	0
550,520	584,502	777,819		Total Expenditures	935,453

The Nursing Department Budget funds one nursing program administrator (Dean of Nursing and Health Sciences), LPN Program Lead, 4 - 9 month full-time faculty, and adjunct faculty as needed based on enrollment. The Department's most recent Cost Margin Analysis is negative, with a positive reimbursable FTE. Additional revenue not reflected in CMA from LDH is guaranteed through 2023. All of the program's 2020 graduates are employed as Registered Nurses, with all graduates planning to enroll in RN to BSN programs. In 2021 the curriculum will be reduced from 7 terms to 6 terms with plans to open a LPN exit option by 2022 and increase enrollment by 8 students. New Lakeview cohort. New LPN cohort. This cost center supports the Strategic Plan Initiatives of student success, future-focused education and services, organizational viability, community engagement, and advanced planning and strategy.

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

1305 - Automotive

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
45,792	16,281	25,300	6120	Adjunct Faculty - Credit	26,059
50,311	18,940	57,685	6130	Full Time - 9 Month Faculty	61,147
0	0	0	6700	Full Time Support Staff	58,300
0	0	5,300	6800	Part Time Support Staff	5,618
6,911	2,598	6,754	1	FICA	11,562
31	6	26	2	Worker's Compensation	184
271	144	883	3	Unemployment	2,116
21,342	9,949	21,732	4	PERS	41,592
110	0	150	5	Life Insurance	240
203	0	54	6	Accident/Disability Insurance	396
17,400	0	18,600	7	Health Insurance	38,400
0	0	0	8	Paid Family & Medical Leave	907
142,371	47,917	136,483		Total Personnel Services	246,521
142,371	47,917	136,483		Total Expenditures	246,521

The Automotive Department budget funds one nine-month faculty position and adjunct faculty as needed based on enrollment. The Department's most recent Cost Margin Analysis is negative, with a positive reimbursable FTE. The Program's most recent enrollment more than doubled, with a 100% retention of students returning to classes within the Automotive Program. They have also recently begun internships with three dealerships in the community. This cost center supports the Strategic Plan Initiatives of student success, future-focused education and services, organizational viability, community engagement, and advanced planning and strategy.

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

1306 - Apprenticeship Related Training

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
49,546	57,493	39,117	6120	Adjunct Faculty - Credit	100,000
0	0	81,375	6600	Administrative Salaries	63,865
3,790	4,395	9,218	1	FICA	12,536
38	41	30	2	Worker's Compensation	92
149	235	1,205	3	Unemployment	2,282
13,257	14,401	31,308	4	PERS	39,597
0	0	0	5	Life Insurance	120
0	0	0	6	Accident/Disability Insurance	198
0	0	18,600	7	Health Insurance	19,200
0	0	0	8	Paid Family & Medical Leave	983
66,780	76,565	180,853		Total Personnel Services	238,873
66,780	76,565	180,853		Total Expenditures	238,873

The Apprenticeship Department budget funds a new director of apprenticeship that will support the expansion of apprenticeship programs with the new facilities. Additional adjunct faculty funding is needed to support increased enrollment. The department's most recent Cost Margin Analysis is positive, as is their reimbursable FTE. The program enjoyed a 95 percent retention of students from Fall 2020 to Winter 2020, with all students returning to take a class in Apprenticeship Related Training. Increased growth in programming and related staffing and equipment needs. Eighteen local employers have students enrolled in Apprenticeship training. This cost center supports the Strategic Plan Initiatives of student success, future-focused education and services, organizational viability, community engagement, and advanced planning and strategy.

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

1309 - Gen. Ed. Computer Skills

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
32,669	37,686	51,000	6120	Adjunct Faculty - Credit	52,530
50,311	51,317	0	6130	Full Time - 9 Month Faculty	0
116	0	4,600	6800	Part Time Support Staff	4,876
1,771	1,308	0	6900	Student Wages	0
6,415	6,967	4,253	1	FICA	4,392
23	23	43	2	Worker's Compensation	92
235	344	556	3	Unemployment	803
23,909	27,094	9,702	4	PERS	10,595
125	122	0	5	Life Insurance	0
222	221	0	6	Accident/Disability Insurance	0
17,400	15,385	0	7	Health Insurance	0
0	0	0	8	Paid Family & Medical Leave	344
133,197	140,468	70,154		Total Personnel Services	73,632
102	0	0	7060	Books	0
0	48	0	7360	Subscriptions	0
102	48	0		Total Materials & Services	0
133,299	140,516	70,154		Total Expenditures	73,632

The General Education Computer Skills Department budget funds adjunct faculty as needed based on enrollment. The Department's most recent Cost Margin Analysis is positive, as is their reimbursable FTE. The department has launched new content and offered labs at least twice per week in an effort to increase student success and encourage enrollment. This cost center supports the Strategic Plan Initiatives of student success, future-focused education and services, organizational viability, community engagement, and advanced planning and strategy.

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

1317 - Aviation

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
140,253	148,773	163,000	6120	Adjunct Faculty - Credit	167,890
67,806	69,162	75,041	6600	Administrative Salaries	77,220
0	0	0	6800	Part Time Support Staff	16,000
345	785	0	6900	Student Wages	0
15,856	16,298	18,210	1	FICA	19,975
63	60	55	2	Worker's Compensation	138
620	836	2,380	3	Unemployment	3,642
37,753	44,345	53,017	4	PERS	57,352
154	154	200	5	Life Insurance	120
262	262	54	6	Accident/Disability Insurance	198
17,122	17,640	18,600	7	Health Insurance	19,200
0	0	0	8	Paid Family & Medical Leave	1,566
280,234	298,315	330,558		Total Personnel Services	363,301
0	-100	0	7240	Travel	0
327	0	0	7925	Tools & Equipment < \$5,000	0
327	-100	0		Total Materials & Services	0
280,560	298,215	330,558		Total Expenditures	363,301

The Aviation Department budget funds one director of aviation and adjunct faculty as needed based on enrollment. In addition, part time funds have been added to support tutoring efforts for ground school classes. This program has experienced significant growth. Increased need for part time staffing supports. This cost center supports the Strategic Plan Initiatives of student success, future-focused education and services, organizational viability, community engagement, and advanced planning and strategy.

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

1351 - Health Information Management

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
32,941	30,016	35,300	6120	Adjunct Faculty - Credit	36,359
65,205	66,390	124,576	6130	Full Time - 9 Month Faculty	131,651
0	0	9,000	6800	Part Time Support Staff	9,540
7,555	7,423	12,919	1	FICA	13,582
27	29	89	2	Worker's Compensation	184
295	400	1,689	3	Unemployment	2,486
22,333	24,197	43,253	4	PERS	47,381
144	144	277	5	Life Insurance	240
249	249	108	6	Accident/Disability Insurance	396
10,200	10,359	37,200	7	Health Insurance	38,400
0	0	0	8	Paid Family & Medical Leave	1,064
138,949	139,207	264,411		Total Personnel Services	281,283
112	0	0	7400	Contracted Services	0
112	0	0		Total Materials & Services	0
139,061	139,207	264,411		Total Expenditures	281,283

The Health Informatics Department budget funds two nine-month faculty positions and adjunct faculty as needed based on enrollment. The FT HIM instructor also instructs some Health Science courses. The department's most recent Cost Margin Analysis is positive with a positive reimbursable FTE. Applied for National Accreditation from CAHIM. This cost center supports the Strategic Plan Initiatives of student success, future-focused education and services, organizational viability, community engagement, and advanced planning and strategy.

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

1352 - Diesel

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
22,049	0	22,797	6120	Adjunct Faculty - Credit	23,481
62,205	86,245	71,321	6130	Full Time - 9 Month Faculty	77,779
11,890	18,249	10,200	6800	Part Time Support Staff	10,812
7,324	7,985	7,980	1	FICA	8,573
27	24	73	2	Worker's Compensation	138
287	428	1,043	3	Unemployment	1,569
23,068	30,648	25,255	4	PERS	28,396
154	154	139	5	Life Insurance	120
262	262	54	6	Accident/Disability Insurance	198
17,400	18,000	18,600	7	Health Insurance	19,200
0	0	0	8	Paid Family & Medical Leave	673
144,665	161,996	157,462		Total Personnel Services	170,939
0	0	17,000	8000	Equipment	0
0	0	17,000		Total Capital Outlay	0
144,665	161,996	174,462		Total Expenditures	170,939

The Diesel Department budget funds one 9-month faculty position, and adjunct faculty as needed based on enrollment. The department's most recent Cost Margin Analysis is negative but their reimbursable FTE is positive. Increased need for training aids and updated equipment. This cost center supports the Strategic Plan Initiatives of student success, future-focused education and services, organizational viability, community engagement, and advanced planning and strategy.

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

1354 - Welding

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
32,818	43,242	20,400	6120	Adjunct Faculty - Credit	21,012
71,658	78,056	84,213	6130	Full Time - 9 Month Faculty	82,660
7,755	9,074	8,003	1	FICA	7,930
26	25	48	2	Worker's Compensation	92
302	482	1,046	3	Unemployment	1,451
26,384	32,216	28,581	4	PERS	29,383
157	157	165	5	Life Insurance	120
266	266	54	6	Accident/Disability Insurance	198
17,400	18,000	18,600	7	Health Insurance	19,200
0	0	0	8	Paid Family & Medical Leave	622
156,768	181,518	161,110		Total Personnel Services	162,668
156,768	181,518	161,110		Total Expenditures	162,668

The Welding Department budget funds one nine-month faculty position and adjunct faculty as needed based on enrollment. The department's most recent Cost Margin Analysis is negative but their reimbursable FTE is positive. Current staffing is not meeting student demand. New programs have been added. The department plans to continue to offer dual credit offerings in an effort to stimulate enrollment. By pursuing internship opportunities within the community, they hope to increase their retention. This cost center supports the Strategic Plan Initiatives of student success, future-focused education and services, organizational viability, community engagement, and advanced planning and strategy.

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

1355 - Accounting

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
22,959	13,378	20,400	6120	Adjunct Faculty - Credit	21,012
74,237	60,121	61,912	6130	Full Time - 9 Month Faculty	58,612
7,567	5,233	6,297	1	FICA	6,091
25	22	55	2	Worker's Compensation	92
278	277	823	3	Unemployment	1,115
24,176	15,855	22,040	4	PERS	22,068
169	115	215	5	Life Insurance	120
282	214	54	6	Accident/Disability Insurance	198
9,418	17,957	18,600	7	Health Insurance	19,200
0	0	0	8	Paid Family & Medical Leave	478
139,112	113,172	130,396		Total Personnel Services	128,986
207	0	0	7060	Books	0
207	0	0		Total Materials & Services	0
139,319	113,172	130,396		Total Expenditures	128,986

The Accounting Department budget funds one nine-month faculty and adjunct faculty as needed based on enrollment. The department's most recent Cost Margin Analysis is positive with a positive reimbursable FTE. They collaborate with other relatable programs (Health Information Management, Business Administration, etc.) for program compatibility and are available in face to face format and distance education. This cost center supports the Strategic Plan Initiatives of student success, future-focused education and services, organizational viability, community engagement, and advanced planning and strategy.

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

1356 - Digital Media and Design

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
47,515	54,699	55,437	6120	Adjunct Faculty - Credit	57,101
0	0	3,500	6800	Part Time Support Staff	3,710
3,635	4,175	4,509	1	FICA	4,652
22	23	26	2	Worker's Compensation	92
143	210	589	3	Unemployment	851
8,944	15,883	10,546	4	PERS	11,517
0	0	0	8	Paid Family & Medical Leave	365
60,258	74,990	74,607		Total Personnel Services	78,288
60,258	74,990	74,607		Total Expenditures	78,288

The Digital Media and Design Department budget funds adjunct faculty as needed based on enrollment. The department’s most recent Cost Margin Analysis is positive with a positive reimbursable FTE. The department recently employed several new adjunct faculty with experience in the field, and two new internship opportunities with local companies were developed. This cost center supports the Strategic Plan Initiatives of student success, future-focused education and services, organizational viability, community engagement, and advanced planning and strategy.

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

1357 - Business Technology

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
709	1,220	11,577	6120	Adjunct Faculty - Credit	11,925
74,237	77,266	82,967	6130	Full Time - 9 Month Faculty	83,472
5,759	6,045	7,233	1	FICA	7,298
17	17	46	2	Worker's Compensation	92
225	325	945	3	Unemployment	1,336
25,081	25,922	29,598	4	PERS	30,460
169	167	171	5	Life Insurance	120
282	281	54	6	Accident/Disability Insurance	198
17,322	17,292	18,600	7	Health Insurance	19,200
0	0	0	8	Paid Family & Medical Leave	573
123,801	128,535	151,192		Total Personnel Services	154,674
123,801	128,535	151,192		Total Expenditures	154,674

The Business Technology Department budget funds one nine-month faculty position and adjunct faculty as needed, based on enrollment. The department's most recent Cost Margin Analysis is negative, with a positive Reimbursable FTE. They have been showing a slight positive trend in enrollment over the last two years. They are also redesigning their Office Professional Support Specialist Pathway Certificate in order to capture additional displaced workers. This cost center supports the Strategic Plan Initiatives of student success, future-focused education and services, organizational viability, community engagement, and advanced planning and strategy.

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

1358 - Computer Engineering Tech.

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
19,713	32,175	25,500	6120	Adjunct Faculty - Credit	26,265
108,606	114,455	124,522	6130	Full Time - 9 Month Faculty	131,079
1,522	446	7,500	6800	Part Time Support Staff	7,950
647	3,779	0	6900	Student Wages	0
10,206	11,729	12,050	1	FICA	12,645
44	50	91	2	Worker's Compensation	184
398	623	1,575	3	Unemployment	2,315
36,181	43,736	41,374	4	PERS	45,172
243	243	268	5	Life Insurance	240
436	436	108	6	Accident/Disability Insurance	396
34,427	35,353	37,200	7	Health Insurance	38,400
0	0	0	8	Paid Family & Medical Leave	993
212,424	243,027	250,188		Total Personnel Services	265,639
212,424	243,027	250,188		Total Expenditures	265,639

The Computer Engineering Technology Department Budget funds two nine-month faculty positions and adjunct faculty as needed based on enrollment. The department's most recent Cost Margin Analysis is negative, with a positive Reimbursable FTE. This cost center supports the Strategic Plan Initiatives of student success, future-focused education and services, organizational viability, community engagement, and advanced planning and strategy.

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

1360 - Cosmetology Program

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
0	0	35,000	6100	Full Time Faculty	73,770
0	0	7,500	6120	Adjunct Faculty - Credit	15,450
0	0	50,000	6130	Full Time - 9 Month Faculty	101,760
0	0	35,000	6600	Administrative Salaries	38,160
0	0	0	6700	Full Time Support Staff	101,420
0	0	25,000	6800	Part Time Support Staff	0
0	0	5,000	6900	Student Wages	0
0	0	9,138	1	FICA	25,286
0	0	80	2	Worker's Compensation	322
0	0	1,195	3	Unemployment	4,627
0	0	32,318	4	PERS	98,973
0	0	188	5	Life Insurance	720
0	0	93	6	Accident/Disability Insurance	1,161
0	0	44,490	7	Health Insurance	105,600
0	0	0	8	Paid Family & Medical Leave	1,983
0	0	245,000		Total Personnel Services	569,232
0	0	4,250	7050	Supplies	37,500
0	0	1,000	7060	Books	2,000
0	0	500	7061	Multi-media	1,000
0	0	125	7100	Printing	0
0	0	125	7115	Postage	250
0	0	500	7240	Travel	2,500
0	0	0	7250	Training & Continuing Education	2,500
0	0	500	7350	Dues / Memberships	1,000
0	0	500	7360	Subscriptions	4,000
0	0	1,250	7400	Contracted Services	18,000
0	0	0	7770	Utilities	12,000
0	0	500	7820	Uniform Rental	1,000
0	0	20,000	7830	Facilities Rental	41,000
0	0	1,250	7850	Repairs	5,000
0	0	500	7920	Equipment Lease / Rental	1,000
0	0	2,500	7925	Tools & Equipment < \$5,000	5,000
0	0	2,500	7935	Software < \$5,000	5,000

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

1360 - Cosmetology Program

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
0	0	2,500	7940	Furniture < \$5,000	5,000
0	0	38,500		Total Materials & Services	143,750
0	0	250	8000	Equipment - Exempt	500
0	0	250		Total Capital Outlay	500
0	0	283,750		Total Expenditures	713,482

This cost center supports the Strategic Plan Initiatives of student success, future-focused education and services, organizational viability, community engagement, and advanced planning and strategy.

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

1401 - Community Ed. - Reimb.

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
40,650	45,767	65,000	6200	Adjunct Faculty - Non-Credit	66,950
0	0	50,702	6600	Administrative Salaries	68,901
40,038	40,568	52,807	6700	Full Time Support Staff	55,121
0	0	12,000	6800	Part Time Support Staff	12,720
6,209	6,467	13,809	1	FICA	15,583
30	32	100	2	Worker's Compensation	184
243	332	1,787	3	Unemployment	2,852
16,391	9,483	34,284	4	PERS	42,015
65	13	270	5	Life Insurance	240
142	25	108	6	Accident/Disability Insurance	396
9,866	1,927	37,200	7	Health Insurance	38,400
0	0	0	8	Paid Family & Medical Leave	1,222
113,634	104,614	268,067		Total Personnel Services	304,584
15,112	6,679	15,000	7031	Books for Resale	20,000
4,365	19,946	18,000	7050	Supplies	18,000
235	2,328	300	7060	Books	1,000
331	0	0	7061	Multi-media	0
0	485	0	7100	Printing	0
15,444	3,352	0	7150	Marketing	0
4,034	1,027	2,500	7240	Travel	2,500
1,373	1,693	2,500	7250	Training & Continuing Education	2,500
410	250	1,000	7350	Dues / Memberships	1,000
49,564	135,336	80,000	7400	Contracted Services	200,000
4,423	8,779	12,000	7645	Other Fees & Services	12,000
0	659	0	7850	Repairs	0
307	0	1,000	7920	Equipment Lease / Rental	1,000
1,130	4,594	4,000	7925	Tools & Equipment < \$5,000	4,000
96,728	185,128	136,300		Total Materials & Services	262,000
210,362	289,742	404,367		Total Expenditures	566,584

The Community Education Department budget funds adjunct faculty as needed based on enrollment, one full-time administrative staff, and 1 full-time support staff. Significant increase in growth with contracted programs such as CDL. 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 student success, future-focused education and services, organizational viability, community engagement, and advanced planning and strategy.

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

1402 - Contract Ed - Reimb.

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
1,788	5,477	15,300	6200	Adjunct Faculty - Non-Credit	15,759
27,452	26,866	15,000	6600	Administrative Salaries	0
-90	10,217	0	6700	Full Time Support Staff	0
0	0	40,000	6800	Part Time Support Staff	42,400
2,265	3,208	5,378	1	FICA	4,450
10	13	70	2	Worker's Compensation	92
88	177	703	3	Unemployment	815
8,021	11,695	5,324	4	PERS	1,009
47	56	135	5	Life Insurance	0
157	166	54	6	Accident/Disability Insurance	0
8,389	7,151	6,100	7	Health Insurance	0
0	0	0	8	Paid Family & Medical Leave	349
48,127	65,028	88,064		Total Personnel Services	64,874
5	70	500	7050	Supplies	500
0	464	3,000	7060	Books	3,000
77	90	200	7100	Printing	0
0	0	1,000	7160	Promotional Items	1,000
0	914	1,500	7240	Travel	1,500
845	825	6,500	7250	Training & Continuing Education	6,500
0	1,861	0	7300	Student Support - Exempt	0
113	638	0	7301	Student Support - Non-Educational	0
199	180	500	7350	Dues / Memberships	500
35,360	33,364	360	7400	Contracted Services	360
260	0	0	7645	Other Fees & Services	0
6,112	2,316	5,000	7736	Misc. Scholarships	5,000
849	11,070	20,000	7755	Student Tuition Waivers	20,000
1,348	19,193	20,000	7756	Student Tuition Waivers - Non-Credit	20,000
3	1,591	250	7758	Student Tuition Waivers - GED/Other	250
0	0	1,800	7925	Tools & Equipment < \$5,000	1,800
0	0	500	7935	Software < \$5,000	500
0	0	0	7940	Furniture < \$5,000	3,000
45,169	72,576	61,110		Total Materials & Services	63,910

The Contract Education Department budget funds adjunct faculty (as needed depending on enrollment) and 1 Administrative Staff position. The Department's purpose is to offer programs and training to business and industry on a per event, contract basis, many of which generate Full Time Employment for State funding. This cost center supports the Strategic Plan Initiatives of student success, future-focused education and services, organizational viability, community engagement, and advanced planning and strategy.

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

1402 - Contract Ed - Reimb.

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
93,296	137,603	149,174		Total Expenditures	128,784

The Contract Education Department budget funds adjunct faculty (as needed depending on enrollment) and 1 Administrative Staff position. The Department's purpose is to offer programs and training to business and industry on a per event, contract basis, many of which generate Full Time Employment for State funding. This cost center supports the Strategic Plan Initiatives of student success, future-focused education and services, organizational viability, community engagement, and advanced planning and strategy.

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

1403 - Community Ed -Non- Reimb.

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
308	2,339	17,340	6200	Adjunct Faculty - Non-Credit	17,861
0	228	0	6800	Part Time Support Staff	0
12	181	1,327	1	FICA	1,366
0	2	15	2	Worker's Compensation	46
0	9	173	3	Unemployment	250
0	427	1,047	4	PERS	1,144
0	0	0	8	Paid Family & Medical Leave	107
321	3,185	19,902		Total Personnel Services	20,774
0	0	300	7031	Books for Resale	300
574	240	5,000	7050	Supplies	5,000
491	0	0	7060	Books	0
2,487	7,196	3,000	7240	Travel	3,000
725	478	1,500	7250	Training & Continuing Education	4,500
0	476	5,000	7400	Contracted Services	5,000
0	1,800	400	7830	Facilities Rental	400
860	218	200	7850	Repairs	200
0	0	200	7925	Tools & Equipment < \$5,000	200
5,136	10,407	15,600		Total Materials & Services	18,600
5,456	13,592	35,502		Total Expenditures	39,374

This Community Education Department budget funds non-credit courses that do not qualify for Full-Time Employment reimbursement from the State of Oregon. These are typically adult hobby courses (personal enrichment) taught by adjunct faculty. This cost center supports the Strategic Plan Initiatives of student success, future-focused education and services, organizational viability, community engagement, and advanced planning and strategy.

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

2001 - Staff Development - Instructional

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
4,113	2,484	13,617	6120	Adjunct Faculty - Credit	14,026
314	190	1,042	1	FICA	1,073
1	1	25	2	Worker's Compensation	46
13	15	136	3	Unemployment	196
837	478	2,590	4	PERS	2,829
0	0	0	8	Paid Family & Medical Leave	84
0	0	0	9	Other Employment Taxes	0
5,278	3,168	17,410		Total Personnel Services	18,254
116	0	0	7050	Supplies	0
443	0	0	7060	Books	0
395	0	0	7250	Training & Continuing Education	0
1,952	1,704	0	7360	Subscriptions	0
176	3,758	2,500	7400	Contracted Services	2,500
3,081	5,462	2,500		Total Materials & Services	2,500
8,359	8,630	19,910		Total Expenditures	20,754

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

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

2002 - Learning Resources Center

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
100,789	84,830	122,211	6600	Administrative Salaries	122,149
0	2,800	0	6700	Full Time Support Staff	66,497
104,894	151,826	231,215	6800	Part Time Support Staff	166,729
10,148	162	20,000	6900	Student Wages	21,200
16,173	17,481	40,807	1	FICA	28,808
121	115	255	2	Worker's Compensation	414
633	900	5,334	3	Unemployment	5,273
51,662	50,394	87,945	4	PERS	79,869
437	230	222	5	Life Insurance	480
476	426	108	6	Accident/Disability Insurance	792
54,938	52,940	102,300	7	Health Insurance	105,600
0	0	0	8	Paid Family & Medical Leave	2,260
340,272	362,104	610,398		Total Personnel Services	600,071
78	196	2,500	7050	Supplies	2,500
12,795	5,705	15,000	7060	Books	15,000
25	0	500	7061	Multi-media	500
180	0	100	7100	Printing	0
340	534	0	7150	Marketing	0
0	0	500	7240	Travel	500
0	453	500	7250	Training & Continuing Education	500
5,674	5,610	5,513	7350	Dues / Memberships	5,513
20,119	40,567	66,150	7360	Subscriptions	66,150
13,610	1,216	10,000	7400	Contracted Services	10,000
0	245	250	7935	Software < \$5,000	250
0	0	500	7940	Furniture < \$5,000	500
52,820	54,526	101,513		Total Materials & Services	101,413
0	0	2,500	8000	Equipment	2,500
0	0	2,500		Total Capital Outlay	2,500
393,092	416,629	714,411		Total Expenditures	703,984

The Learning Resources Center (LRC) budget funds the LRC Director, one full-time librarian and part-time tutoring staff and teaching assistants. The LRC provides access to high-quality information, instruction, tutoring, assessments and other resources to support the mission, goals and curriculum of Klamath Community College. The LRC is a member of a consortium of libraries in Oregon and Washington. This membership provides KCC students and instructors access to the collections of one hundred and eight academic, public and school libraries. This cost center supports the Strategic Plan Initiatives of student success, future-focused education and services, organizational viability, community engagement, and advanced planning and strategy.

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

2003 - Academic Administration

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
391,671	463,289	503,281	6600	Administrative Salaries	488,184
56,425	59,331	0	6700	Full Time Support Staff	122,160
33,864	38,479	38,501	1	FICA	46,690
121	133	180	2	Worker's Compensation	368
1,326	2,007	5,006	3	Unemployment	8,494
123,803	143,647	155,335	4	PERS	192,939
984	1,105	977	5	Life Insurance	960
1,656	1,864	324	6	Accident/Disability Insurance	1,584
86,733	102,646	111,600	7	Health Insurance	153,600
0	0	0	8	Paid Family & Medical Leave	3,661
696,582	812,500	815,204		Total Personnel Services	1,018,640
2,608	559	5,400	7050	Supplies	2,400
622	100	500	7060	Books	500
300	802	500	7100	Printing	0
0	0	100	7115	Postage	100
2,389	0	0	7150	Marketing	0
1,436	2,585	8,000	7240	Travel	8,000
2,880	755	5,000	7250	Training & Continuing Education	5,000
0	0	12,000	7350	Dues / Memberships	12,000
0	0	2,000	7360	Subscriptions	2,000
1,055	180	5,000	7400	Contracted Services	5,000
4,800	2,006	5,000	7755	Student Tuition Waivers	5,000
0	323	2,000	7925	Tools & Equipment < \$5,000	2,000
408	0	500	7935	Software < \$5,000	500
0	225	2,000	7940	Furniture < \$5,000	15,000
16,496	7,536	48,000		Total Materials & Services	57,500
490	0	3,000	8000	Equipment	3,000
0	0	200	8040	Software	200
490	0	3,200		Total Capital Outlay	3,200
713,568	820,036	866,404		Total Expenditures	1,079,340

The Academic Administration Department budget funds the Vice President of Academic Affairs, two deans, and 5 support staff. Adding support staff to support Deans with grant, workforce training and accreditation work. This cost center supports the Strategic Plan Initiatives of student success, future-focused education and services, organizational viability, community engagement, and advanced planning and strategy.

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

2004 - Teaching & Learning Center

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
215,990	220,602	237,074	6600	Administrative Salaries	265,075
35,071	36,155	39,472	6700	Full Time Support Staff	41,648
0	0	6,349	6800	Part Time Support Staff	6,730
4,431	5,688	0	6900	Student Wages	6,730
19,300	19,923	21,641	1	FICA	24,494
103	102	185	2	Worker's Compensation	322
756	1,034	2,829	3	Unemployment	4,469
73,079	78,061	81,111	4	PERS	93,305
511	598	608	5	Life Insurance	600
920	1,077	270	6	Accident/Disability Insurance	990
70,034	71,800	93,000	7	Health Insurance	96,000
0	0	0	8	Paid Family & Medical Leave	1,921
420,195	435,038	482,539		Total Personnel Services	542,284
675	811	1,500	7050	Supplies	1,500
344	250	150	7060	Books	150
112	60	104	7100	Printing	0
200	0	0	7150	Marketing	0
0	7,062	7,000	7240	Travel	7,000
4,629	2,826	8,000	7250	Training & Continuing Education	8,000
50	130	200	7350	Dues / Memberships	200
7,998	314	0	7360	Subscriptions	0
0	603	5,000	7400	Contracted Services	20,000
0	23	0	7470	Distance Ed. Hosting Fee	0
1,605	0	2,500	7925	Tools & Equipment < \$5,000	2,500
2,784	2,097	3,000	7935	Software < \$5,000	18,000
0	0	500	7940	Furniture < \$5,000	500
18,396	14,176	27,954		Total Materials & Services	57,850
0	0	1,000	8000	Equipment	1,000
0	0	1,000		Total Capital Outlay	1,000
438,591	449,214	511,493		Total Expenditures	601,134

The Center for Teaching and Learning (CTL) budget funds four full-time administrative staff, and one full-time support staff. The CTL is a physical center which assists with design and delivery of distance education at Klamath Community College. This program will be purchasing Tech for student training aids to raise tech literacy. The center also promotes mentoring and provides workshops to benefit faculty and students in utilizing software and technology on campus. Support requests are given a high priority, with a 24 to 48-hour turnaround criteria. This cost center supports the Strategic Plan Initiatives of student success, future-focused education and services, organizational viability, community engagement, and advanced planning and strategy.

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

2007 - Testing Center

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
0	14,284	55,335	6600	Administrative Salaries	105,026
42,924	46,534	31,596	6700	Full Time Support Staff	33,425
25,953	31,254	36,092	6800	Part Time Support Staff	28,111
5,248	7,046	16,296	1	FICA	12,741
42	52	60	2	Worker's Compensation	184
206	364	2,130	3	Unemployment	2,332
16,578	22,212	36,083	4	PERS	50,668
0	25	136	5	Life Insurance	360
0	52	54	6	Accident/Disability Insurance	594
10,776	16,286	51,150	7	Health Insurance	67,200
0	0	0	8	Paid Family & Medical Leave	1,000
101,728	138,109	228,932		Total Personnel Services	301,641
191	278	250	7050	Supplies	250
0	0	200	7250	Training & Continuing Education	1,500
0	0	500	7350	Dues / Memberships	500
385	1,770	0	7400	Contracted Services	0
0	1,190	200	7925	Tools & Equipment < \$5,000	500
0	0	0	7935	Software < \$5,000	1,500
576	3,238	1,150		Total Materials & Services	4,250
0	0	10,000	8000	Equipment - Exempt	10,000
0	0	10,000		Total Capital Outlay	10,000
102,304	141,347	240,082		Total Expenditures	315,891

The Testing Center budget funds the Testing Center's one full-time administrative staff, and one full-time support staff. Increase in need for part time staff to support expanded evening hours for the testing center and increase remote testing opportunities. Having recently undergone a site and equipment expansion/upgrade, the Testing Center acquired Ramsay Corporation as a new testing client. Ramsay Corporation provides hundreds of up-to-date technical and assessment exams in the construction and trade industry. Additional staffing needs for on-line student access. This new partnership strengthens the Testing Center's ability to meet the needs of the local workforce. This cost center supports the Strategic Plan Initiatives of student success, future-focused education and services, organizational viability, community engagement, and advanced planning and strategy.

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

2010 - CTE Administration

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
13,814	7,566	13,000	7020	Live-Work Expense	13,000
14,876	10,445	6,000	7050	Supplies	6,000
2,586	9,002	2,000	7060	Books	2,000
0	921	1,000	7061	Multi-media	1,000
180	0	1,000	7100	Printing	0
263	0	535	7115	Postage	535
282	4,493	0	7150	Marketing	0
4,911	4,253	6,000	7240	Travel	6,000
1,932	5,848	5,000	7250	Training & Continuing Education	5,000
836	1,397	3,000	7350	Dues / Memberships	3,000
3,097	326	3,000	7360	Subscriptions	3,000
18,982	19,379	21,000	7400	Contracted Services	21,000
0	0	1,000	7820	Uniform Rental	1,000
819	115	10,000	7850	Repairs	10,000
3,507	0	3,885	7920	Equipment Lease / Rental	3,885
38,364	18,865	38,500	7925	Tools & Equipment < \$5,000	38,500
0	2,665	10,470	7935	Software < \$5,000	10,470
359	1,857	4,480	7940	Furniture < \$5,000	4,480
104,808	87,129	129,870		Total Materials & Services	128,870
15,500	7,500	25,500	8000	Equipment	25,500
15,500	7,500	25,500		Total Capital Outlay	25,500
120,308	94,629	155,370		Total Expenditures	154,370

The Career Technical Education Administration budget funds Materials & Services expenditures for Career Technical Associates of Applied Science Degrees and relieves necessity of line-item budgeting at the cost center level. Increases in live work, supplies, and equipment are needed for the auto, diesel, and ERO programs. Significant equipment increases due to new programming options such as Welding well drilling, cyber security one year certificate, Manufacturing Pathways. Need for updated equipment and training aids for the auto and diesel program. This cost center supports the Strategic Plan Initiatives of student success, future-focused education and services, organizational viability, community engagement, and advanced planning and strategy.

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

2011 - General Education Administration

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
364	516	3,605	7050	Supplies	3,605
179	595	3,000	7060	Books	3,000
0	0	350	7061	Multi-media	350
180	120	420	7100	Printing	0
7	0	525	7115	Postage	525
0	3,000	0	7150	Marketing	0
982	4,961	7,175	7240	Travel	7,175
199	50	630	7250	Training & Continuing Education	630
50	365	1,821	7350	Dues / Memberships	1,821
0	0	490	7360	Subscriptions	490
4,552	918	2,730	7400	Contracted Services	2,730
0	0	3,500	7850	Repairs	3,500
501	0	20,000	7925	Tools & Equipment < \$5,000	20,000
0	1,683	18,000	7940	Furniture < \$5,000	18,000
7,014	12,208	62,246		Total Materials & Services	61,826
7,014	12,208	62,246		Total Expenditures	61,826

The General Education Administration budget funds Materials & Services expenditures for General Education discipline and relieves necessity of line-item budgeting at the cost center level. This cost center supports the Strategic Plan Initiatives of student success, future-focused education and services, organizational viability, community engagement, and advanced planning and strategy.

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

2012 - Accelerated Learning

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
0	0	58,538	6600	Administrative Salaries	62,245
0	0	54,250	6700	Full Time Support Staff	50,880
0	0	8,628	1	FICA	8,654
0	0	46	2	Worker's Compensation	92
0	0	1,128	3	Unemployment	1,577
0	0	33,081	4	PERS	34,413
0	0	238	5	Life Insurance	240
0	0	108	6	Accident/Disability Insurance	396
0	0	37,200	7	Health Insurance	38,400
0	0	0	8	Paid Family & Medical Leave	678
0	0	193,217		Total Personnel Services	197,575
0	0	8,500	7050	Supplies	2,000
0	0	5,000	7240	Travel	5,000
0	0	0	7400	Contracted Services	2,500
0	0	0	7925	Tools & Equipment < \$5,000	3,000
0	0	13,500		Total Materials & Services	12,500
0	0	206,717		Total Expenditures	210,075

This cost center supports the Strategic Plan Initiatives of student success, future-focused education and services, organizational viability, community engagement, and advanced planning and strategy. This program will be supporting additional activities and events for local high schools.

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

3001 - Management of Student Services

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
112,634	169,982	136,526	6600	Administrative Salaries	204,900
78,326	99,136	161,170	6700	Full Time Support Staff	52,867
2,494	12,503	55,000	6800	Part Time Support Staff	58,300
7,527	2,767	0	6900	Student Wages	0
15,064	21,006	26,981	1	FICA	24,179
78	91	80	2	Worker's Compensation	184
589	1,106	3,518	3	Unemployment	4,392
52,946	48,445	95,830	4	PERS	86,635
366	631	404	5	Life Insurance	360
654	1,070	162	6	Accident/Disability Insurance	594
51,012	57,663	74,400	7	Health Insurance	66,828
0	0	0	8	Paid Family & Medical Leave	1,896
321,689	414,399	554,071		Total Personnel Services	501,135
270	2,206	1,000	7050	Supplies	1,000
0	347	500	7060	Books	500
700	830	600	7100	Printing	0
0	55	0	7150	Marketing	0
0	3,208	3,500	7240	Travel	3,500
282	5,591	8,000	7250	Training & Continuing Education	8,000
21	1,070	500	7350	Dues / Memberships	500
9,292	22,280	26,000	7400	Contracted Services	51,000
10,841	16,325	17,000	7449	Commencement	18,500
450	0	0	7646	Prizes and Awards	0
1,249	544	0	7925	Tools & Equipment < \$5,000	0
0	1,052	500	7940	Furniture < \$5,000	500
23,105	53,508	57,600		Total Materials & Services	83,500
344,794	467,908	611,671		Total Expenditures	584,635

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

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

3002 - Advising

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
59,149	63,362	68,097	6600	Administrative Salaries	72,750
105,218	149,482	189,700	6700	Full Time Support Staff	247,073
0	1,683	0	6800	Part Time Support Staff	0
0	0	40,000	6900	Student Wages	42,400
12,471	15,740	22,781	1	FICA	27,710
76	87	150	2	Worker's Compensation	322
491	821	2,978	3	Unemployment	5,058
39,146	50,893	75,612	4	PERS	97,290
323	396	544	5	Life Insurance	720
648	755	270	6	Accident/Disability Insurance	1,188
56,725	65,268	93,000	7	Health Insurance	115,200
0	0	0	8	Paid Family & Medical Leave	2,174
274,247	348,487	493,132		Total Personnel Services	611,885
1,104	1,037	3,000	7050	Supplies	3,000
0	0	500	7060	Books	500
112	180	0	7100	Printing	0
277	28	10,000	7250	Training & Continuing Education	10,000
0	0	500	7350	Dues / Memberships	500
3,299	3,024	3,500	7935	Software < \$5,000	3,500
0	331	0	7940	Furniture < \$5,000	0
4,791	4,600	17,500		Total Materials & Services	17,500
0	0	6,000	8000	Equipment	0
0	0	6,000		Total Capital Outlay	0
279,038	353,087	516,632		Total Expenditures	629,385

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

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

3003 - Disabled Student Services

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
0	0	15,000	6800	Part Time Support Staff	15,900
973	60	0	6900	Student Wages	0
74	5	1,148	1	FICA	1,216
1	1	0	2	Worker's Compensation	46
3	0	150	3	Unemployment	223
0	0	0	8	Paid Family & Medical Leave	95
1,052	66	16,298		Total Personnel Services	17,480
316	60	500	7050	Supplies	500
775	0	3,000	7250	Training & Continuing Education	3,000
0	0	5,000	7400	Contracted Services	5,000
0	0	1,500	7925	Tools & Equipment < \$5,000	1,500
1,091	60	10,000		Total Materials & Services	10,000
2,143	126	26,298		Total Expenditures	27,480

The Student Accessibility Department budget 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".

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

3004 - Outreach

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
35,232	30,486	45,639	6600	Administrative Salaries	84,272
0	0	25,000	6700	Full Time Support Staff	0
13,686	3,367	13,467	6800	Part Time Support Staff	35,000
1,029	0	0	6900	Student Wages	0
3,815	2,592	6,434	1	FICA	9,125
24	13	45	2	Worker's Compensation	138
150	132	832	3	Unemployment	1,669
10,846	8,976	20,718	4	PERS	25,636
104	69	108	5	Life Insurance	240
194	129	54	6	Accident/Disability Insurance	369
17,239	11,079	18,600	7	Health Insurance	28,800
0	0	0	8	Paid Family & Medical Leave	716
82,318	56,844	130,897		Total Personnel Services	185,965
635	647	1,500	7050	Supplies	1,500
60	0	0	7100	Printing	0
6,143	2,668	0	7150	Marketing	0
953	4,454	7,000	7240	Travel	7,000
119	1,100	2,500	7250	Training & Continuing Education	2,500
500	325	500	7350	Dues / Memberships	500
31	70,351	92,000	7400	Contracted Services	92,000
0	560	0	7925	Tools & Equipment < \$5,000	0
8,441	80,104	103,500		Total Materials & Services	103,500
0	340	0	8000	Equipment	0
0	340	0		Total Capital Outlay	0
90,759	137,288	234,397		Total Expenditures	289,465

The Outreach budget provides funding for the Director of Outreach, an Outreach Coordinator and Student Ambassadors. Outreach strives to bring the KCC message to the community in person.

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

3005 - External Programs

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
71,482	103,889	113,925	6600	Administrative Salaries	128,100
44,871	46,662	49,327	6700	Full Time Support Staff	46,273
9,010	11,459	12,489	1	FICA	13,340
35	38	32	2	Worker's Compensation	92
350	592	1,633	3	Unemployment	2,422
36,625	42,310	49,702	4	PERS	54,520
239	223	129	5	Life Insurance	240
409	394	57	6	Accident/Disability Insurance	396
16,493	15,538	37,200	7	Health Insurance	38,400
0	0	0	8	Paid Family & Medical Leave	1,047
179,512	221,106	264,493		Total Personnel Services	284,830
1,240	909	300	7050	Supplies	300
44	0	0	7060	Books	0
240	0	500	7100	Printing	0
0	705	0	7160	Promotional Items	0
574	226	2,000	7240	Travel	2,000
1,412	1,693	2,500	7250	Training & Continuing Education	2,500
0	199	0	7350	Dues / Memberships	0
557	2,250	7,500	7400	Contracted Services	1,000
4,067	5,982	12,800		Total Materials & Services	5,800
0	212	2,500	8000	Equipment	2,500
0	212	2,500		Total Capital Outlay	2,500
183,579	227,300	279,793		Total Expenditures	293,130

The External Programs Department budget funds the Vice President of External Programs and one full-time support staff salary. External Programs is made up of a variety of departments that contribute to the strategic initiatives at KCC: Klamath Center for Education & Training (K-CET), High School Equivalency Program (HEP), Grants Resources, STEP/SNAP 50-50, TANF Jobs, Student Parent Support (SPS), Career Pathways & Pathways to Opportunity student support grants, Inclusive Career Advancement Program (ICAP), the Small Business Development Center (SBDC), Lake County outreach, and the KCC Foundation. This cost center supports the Strategic Plan Initiatives of Student Success, Future-focused education and services, Organizational viability, Community engagement, and Advanced planning and strategy by providing financial support to students and programs, adult education opportunities, business development, scholarship and capital projects, and community outreach.

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

3006 - Registrar

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
104,505	109,829	117,827	6600	Administrative Salaries	124,113
8,056	8,466	9,014	1	FICA	9,494
40	41	53	2	Worker's Compensation	92
315	440	1,178	3	Unemployment	1,738
28,603	32,213	34,559	4	PERS	37,756
258	256	235	5	Life Insurance	240
456	453	108	6	Accident/Disability Insurance	396
19,670	19,890	37,200	7	Health Insurance	38,400
0	0	0	8	Paid Family & Medical Leave	745
161,903	171,587	200,174		Total Personnel Services	212,974
397	83	800	7050	Supplies	800
3,755	3,490	3,885	7100	Printing	3,885
0	1,301	3,000	7240	Travel	3,000
99	1,523	3,500	7250	Training & Continuing Education	3,500
624	916	1,000	7350	Dues / Memberships	1,000
3,064	4,878	3,500	7360	Suscriptions	3,950
0	357	0	7925	Tools & Equipment < \$5,000	0
0	0	0	7935	Software < \$5,000	3,500
7,938	12,548	15,685		Total Materials & Services	19,635
0	0	0	8000	Equipment	2,500
0	0	0		Total Capital Outlay	2,500
169,841	184,135	215,859		Total Expenditures	235,109

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

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

3007 - Veterans Services

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
60,073	61,274	66,483	6600	Administrative Salaries	70,147
48,751	49,726	53,953	6700	Full Time Support Staff	56,927
8,339	8,525	9,213	1	FICA	9,721
41	38	60	2	Worker's Compensation	92
325	442	1,204	3	Unemployment	1,779
29,785	32,556	35,323	4	PERS	38,656
237	237	265	5	Life Insurance	240
428	428	108	6	Accident/Disability Insurance	396
20,790	21,370	37,200	7	Health Insurance	38,400
0	0	0	8	Paid Family & Medical Leave	763
168,769	174,597	203,810		Total Personnel Services	217,121
478	714	500	7050	Supplies	500
0	440	70	7100	Printing	0
0	5,389	7,000	7240	Travel	7,000
478	6,543	7,570		Total Materials & Services	7,500
169,247	181,140	211,380		Total Expenditures	224,621

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

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

3008 - Title IX

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
0	23	750	7050	Supplies	750
1,480	0	750	7100	Printing	750
0	0	5,500	7240	Travel	5,500
595	0	6,000	7250	Training & Continuing Education	6,000
74	0	250	7350	Dues / Memberships	250
16,870	756	12,500	7400	Contracted Services	12,500
100	0	100	7925	Tools & Equipment < \$5,000	100
19,119	779	25,850		Total Materials & Services	25,850
19,119	779	25,850		Total Expenditures	25,850

Klamath Community College's intent is to comply with federal regulations regarding Title IX, and enable students to access the services of confidential mental health professionals. This cost center supports the Strategic Plan initiatives of Student Success and Organizational Viability.

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

3020 - Student Life

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
16,000	19,802	22,135	6600	Administrative Services	26,235
6,977	0	0	6700	Full Time Support Staff	0
16,434	6,964	20,000	6900	Student Wages	21,200
3,007	2,053	3,223	1	FICA	3,629
28	23	30	2	Worker's Compensation	92
118	105	421	3	Unemployment	664
3,283	5,823	6,492	4	PERS	7,981
62	48	115	5	Life Insurance	120
173	143	54	6	Accident/Disability Insurance	171
8,712	5,854	9,300	7	Health Insurance	9,600
0	0	0	8	Paid Family & Medical Leave	284
54,794	40,815	61,771		Total Personnel Services	69,976
3,166	5,597	8,270	7050	Supplies	8,270
0	547	0	7060	Books	0
60	250	300	7100	Printing	0
0	0	1,230	7240	Travel	2,500
0	396	1,270	7250	Training & Continuing Education	2,500
387	278	0	7301	Student Support - Non-Educational	0
123	682	1,700	7350	Dues / Memberships	1,700
146	60	0	7360	Subscriptions	0
1,770	2,389	7,000	7400	Contracted Services	7,000
1,770	1,592	0	7646	Prizes and Awards	0
0	1,684	0	7925	Tools & Equipment < \$5,000	0
359	0	0	7940	Furniture < \$5,000	0
7,782	13,476	19,770		Total Materials & Services	21,970
62,576	54,291	81,541		Total Expenditures	91,946

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

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

3021 - First Year Experience

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
32,035	17,241	46,328	6600	Administrative Salaries	47,700
3,488	18,539	0	6700	Full Time Support Staff	0
2,728	2,424	3,544	1	FICA	3,649
17	15	30	2	Worker's Compensation	46
107	119	463	3	Unemployment	668
9,723	5,058	13,588	4	PERS	14,510
90	69	115	5	Life Insurance	120
166	131	54	6	Accident/Disability Insurance	198
7,321	8,022	18,600	7	Health Insurance	19,200
0	0	0	8	Paid Family & Medical Leave	286
55,673	51,620	82,722		Total Personnel Services	86,377
4,892	5,287	7,125	7050	Supplies	7,125
0	126	0	7051	Supplies for Students	0
0	0	200	7060	Books	200
0	0	75	7100	Printing	0
0	0	1,000	7240	Travel	2,000
0	190	1,500	7250	Training & Continuing Education	2,500
387	0	0	7301	Student Support - Non-Educational	0
0	66	0	7350	Dues / Memberships	0
146	60	500	7360	Subscriptions	500
3,446	5,625	5,000	7400	Contracted Services	5,000
130	1,973	0	7646	Prizes and Awards	0
0	566	1,000	7925	Tools & Equipment < \$5,000	1,000
9,001	13,892	16,400		Total Materials & Services	18,325
64,674	65,512	99,122		Total Expenditures	104,702

The First Year Experience budget provides funding for one full-time Administrative Staff. This First Year Experience Coordinator's primary purpose is to support the transition of incoming students and 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".

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

3024 - TRIO Support

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
0	0	17,000	6600	Administrative Salaries	10,812
0	0	0	1	FICA	827
0	0	0	2	Worker's Compensation	46
0	0	0	3	Unemployment	151
0	0	0	4	PERS	3,289
0	0	0	5	Life Insurance	120
0	0	0	6	Accident/Disability Insurance	152
0	0	0	7	Health Insurance	4,264
0	0	0	8	Paid Family & Medical Leave	65
0	0	17,000		Total Personnel Services	19,726
0	0	9,000	7050	Supplies	9,000
0	0	8,000	7400	Contracted Services	8,000
0	0	17,000		Total Materials & Services	17,000
0	0	34,000		Total Expenditures	36,726

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

3050 - Marketing

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
47,743	129,294	214,133	6600	Administrative Salaries	201,990
0	4,032	0	6800	Part Time Support Staff	0
3,598	10,044	16,381	1	FICA	15,452
19	53	90	2	Worker's Compensation	184
141	516	2,141	3	Unemployment	2,801
9,115	28,896	62,805	4	PERS	61,445
109	259	402	5	Life Insurance	480
201	480	162	6	Accident/Disability Insurance	765
12,319	16,616	74,400	7	Health Insurance	67,200
0	0	0	8	Paid Family & Medical Leave	1,212
73,245	190,189	370,515		Total Personnel Services	351,529
4,112	3,407	500	7050	Supplies	500
99	0	0	7061	Multi-media	0
54,100	84,281	70,000	7100	Printing	70,000
5,615	5,840	4,554	7110	Catalog	4,554
1,968	6,868	59,275	7150	Marketing	59,275
4,205	5,371	0	7151	Marketing - Military	0
31,154	79,682	45,000	7160	Promotional Items	45,000
27,116	15,708	28,000	7170	Cont. Serv. - Radio	28,000
9,900	99	10,000	7172	Cont. Serv.- Television	10,000
3,871	6,749	17,000	7173	Cont. Serv. - Newspaper	17,000
42,156	16,925	30,000	7174	Cont. Serv. - Other Media	30,000
204	3,466	6,000	7240	Travel	6,000
89	1,545	450	7350	Dues / Memberships	0
90	360	0	7360	Subscriptions	0
25,528	40,029	15,000	7400	Contracted Services	15,000
508	4,701	3,000	7925	Tools & Equipment < \$5,000	6,200
0	50	0	7935	Software < \$5,000	0
210,716	275,081	288,779		Total Materials & Services	291,529
283,961	465,270	659,294		Total Expenditures	643,058

The Marketing budget provides funding for the Director of Marketing, a Marketing Coordinator, a Videographer/PIO, and a Webmaster. The Marketing Department promotes institutional success and community awareness via promotion and advertising. Marketing strives to continuously improve enrollment and retention through strategic advertisements, creation of creative materials, and digital efforts.

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

4001 - Financial Aid - General Fund

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
54,374	58,385	61,350	6600	Administrative Salaries	121,656
89,576	126,869	196,148	6700	Full Time Support Staff	102,277
10,276	13,058	19,699	1	FICA	17,132
61	77	150	2	Worker's Compensation	184
407	686	2,575	3	Unemployment	3,116
39,408	54,335	75,524	4	PERS	68,121
267	340	583	5	Life Insurance	480
531	667	270	6	Accident/Disability Insurance	792
46,887	60,821	93,000	7	Health Insurance	76,800
0	0	0	8	Paid Family & Medical Leave	1,344
241,787	315,239	449,299		Total Personnel Services	391,902
1,049	1,546	800	7050	Supplies	800
120	60	250	7100	Printing	0
0	4,768	4,500	7240	Travel	3,500
450	2,988	10,000	7250	Training & Continuing Education	8,500
1,023	3,968	1,500	7350	Dues / Memberships	1,500
15,213	17,504	22,000	7400	Contracted Services	22,000
4,832	9,281	6,000	7757	Senior Discounts	5,000
1,144	0	0	7940	Furniture < \$5,000	0
23,830	40,114	45,050		Total Materials & Services	41,300
265,617	355,353	494,349		Total Expenditures	433,202

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

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

5001 - Business Office

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
136,560	183,317	258,505	6600	Administrative Salaries	280,812
194,775	144,275	171,043	6700	Full Time Support Staff	178,037
24,807	24,253	32,860	1	FICA	35,101
139	133	240	2	Worker's Compensation	368
971	1,268	4,295	3	Unemployment	6,397
90,647	85,103	125,987	4	PERS	139,582
798	717	902	5	Life Insurance	960
1,455	1,328	432	6	Accident/Disability Insurance	1,584
104,963	99,249	148,800	7	Health Insurance	153,600
0	0	0	8	Paid Family & Medical Leave	2,753
555,116	539,643	743,065		Total Personnel Services	799,194
430	1,409	0	7050	Supplies	500
0	120	0	7100	Printing	0
529	747	4,000	7240	Travel	4,000
952	599	5,000	7250	Training & Continuing Education	5,000
95	0	150	7350	Dues / Memberships	150
43,993	39,810	56,000	7400	Contracted Services	56,000
0	45	0	7645	Other Fees & Services	0
80	30	500	7925	Tools & Equipment < \$5,000	500
0	0	500	7940	Furniture < \$5,000	500
46,079	42,761	66,150		Total Materials & Services	66,650
601,195	582,404	809,215		Total Expenditures	865,844

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

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

5002 - Administrative Services

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
118,200	120,849	131,100	6600	Administrative Salaries	144,000
37,626	27,681	44,301	6700	Full Time Support Staff	46,273
11,468	11,270	13,418	1	FICA	14,556
38	36	50	2	Worker's Compensation	92
449	591	1,736	3	Unemployment	2,644
42,650	38,367	51,445	4	PERS	57,881
395	287	328	5	Life Insurance	240
641	477	108	6	Accident/Disability Insurance	396
34,294	24,308	37,200	7	Health Insurance	38,400
0	0	0	8	Paid Family & Medical Leave	1,142
245,761	223,867	279,686		Total Personnel Services	305,624
198	354	200	7050	Supplies	200
0	0	200	7060	Books	200
1,380	686	200	7100	Printing	0
0	10	0	7150	Marketing	0
31	463	6,000	7240	Travel	6,000
0	0	4,000	7250	Training & Continuing Education	4,000
260	213	500	7350	Dues / Memberships	500
2,773	5,059	1,000	7400	Contracted Services	1,000
496	0	600	7925	Tools & Equipment < \$5,000	600
0	134	0	7935	Software < \$5,000	0
5,138	6,919	12,700		Total Materials & Services	12,500
250,898	230,786	292,386		Total Expenditures	318,124

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

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

5005 - Human Resources

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
6,435	6,598	0	6000	Taxable Reimbursement Expenses	15,000
177,216	123,751	199,347	6600	Administrative Salaries	206,742
0	6,706	37,975	6700	Full Time Support Staff	40,012
1,600	3,880	20,000	6800	Part Time Support Staff	0
14,008	10,263	19,685	1	FICA	18,876
42	34	90	2	Worker's Compensation	138
548	523	2,564	3	Unemployment	3,423
15,856	15,183	69,606	4	PERS	75,063
381	246	497	5	Life Insurance	360
611	395	54	6	Accident/Disability Insurance	594
27,443	21,152	55,800	7	Health Insurance	57,600
0	0	0	8	Paid Family & Medical Leave	1,480
244,142	188,732	405,618		Total Personnel Services	419,288
217	1,278	4,000	7050	Supplies	4,000
19	0	150	7060	Books	150
240	120	150	7100	Printing	7,500
9,708	12,794	0	7150	Marketing	0
-88	1,946	5,000	7240	Travel	5,000
0	0	12,000	7242	Employee Relocation	12,000
6,567	1,825	18,283	7243	Interview Travel Reimbursement	18,283
1,019	2,794	6,000	7250	Training & Continuing Education	6,000
128	1,194	1,500	7350	Dues / Memberships	2,500
6,292	7,767	12,000	7360	Subscriptions	12,000
8,600	38,254	27,000	7400	Contracted Services	45,687
0	756	2,000	7925	Tools & Equipment < \$5,000	2,000
0	500	0	7935	Software < \$5,000	700
359	190	0	7940	Furniture < \$5,000	0
33,060	69,420	88,083		Total Materials & Services	115,820
0	0	500	8000	Equipment	500
0	0	500		Total Capital Outlay	500

The Human Resources Department budget provides funding for two full-time Administrative Salaries, and one full-time Support Staff. The Executive Director of Human Resources and Legal Counsel, and Human Resources Manager are responsible for carrying out all Legal and Human Resource responsibilities for Klamath Community College. This cost center supports the Strategic Plan initiatives of Organizational Viability and Student Success

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

5005 - Human Resources

Actual	Actual	Budget			Proposed
2020-21	2021-22	2022-23	Acct#	Account Description	Amount
277,202	258,152	494,201		Total Expenditures	535,608

The Human Resources Department budget provides funding for two full-time Administrative Salaries, and one full-time Support Staff. The Executive Director of Human Resources and Legal Counsel, and Human Resources Manager are responsible for carrying out all Legal and Human Resource responsibilities for Klamath Community College. This cost center supports the Strategic Plan initiatives of Organizational Viability and Student Success

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

5006 - Lake County - Out of District

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
0	0	10,856	6800	Part-Time Support Staff - LV	0
0	0	830	1	FICA	0
0	0	30	2	Worker's Compensation	0
0	0	109	3	Unemployment	0
0	0	3,184	4	PERS	0
37	0	0	5	Life Insurance	0
32	0	0	6	Accident/Disability Insurance	0
4,724	0	0	7	Health Insurance	0
4,792	0	15,009		Total Personnel Services	0
130	0	0	7050	Supplies - LV	0
37	0	0	7150	Marketing - LV	0
0	132	2,000	7240	Travel - LV	0
0	0	21,495	7400	Contracted Services - LV	25,000
167	132	23,495		Total Materials & Services	25,000
4,959	132	38,504		Total Expenditures	25,000

The Lake County-Out of District budget provides funding for outreach activities in Lake County in Partnership with Lake County School District #7 (LCSD7) in Lakeview, LCSD#14 in North Lake County, and the community in general to raise awareness of KCC programming and educational opportunities, and recruit students to KCC academic and non-credit programming. Outreach and partnership activities are managed by the VP of External Programs to support KCC objectives in outlying areas. This cost center supports the Strategic Plan Initiatives of Student Success, Future-focused education and services, and Community engagement.

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

5009 - District

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
0	21,517	250,271	6600	Administrative Salaries	60,000
0	13,150	0	6700	Full Time Support Staff	220,000
740	12,816	0	6800	Part Time Support Staff	0
137	1,111	0	1	FICA	0
0	4	0	2	Worker's Compensation	0
2	58	0	3	Unemployment	0
248	562	0	4	PERS	0
1,126	49,218	250,271		Total Personnel Services	280,000
67,445	59,767	76,000	7050	Supplies	76,000
1,100	0	1,000	7100	Printing	0
0	120	0	7150	Marketing	0
1,239	4,256	0	7173	Cont. Serv. - Newspaper	0
0	407	0	7240	Travel	0
0	152	0	7301	Student Support - Non-Educational	0
11,019	24,900	1,000	7350	Dues / Memberships	1,000
17,951	59,057	60,000	7400	Contracted Services	60,000
29,274	36,639	150,000	7500	Legal	150,000
3,278	1,241	5,000	7530	Worker's Comp. Claims < \$1,500	5,000
44,435	48,470	47,000	7550	Audit	47,000
175,446	201,846	230,000	7575	Liability Insurance	230,000
12,632	2,390	15,000	7590	Accreditation	15,000
46,351	21,252	47,000	7630	Bank Charges	47,000
0	0	3,000	7640	Fines and Penalties	3,000
4,988	2,088	2,000	7645	Other Fees & Services	2,000
48,724	52,269	70,000	7750	Emp. Tuition Waivers - Credit	70,000
288	845	5,000	7751	Emp. Tuition Waivers - Non-Credit	5,000
1,033	2,229	0	7755	Student Tuition Waivers - Credit	0
-66,781	57,439	100,000	7900	Allowance for Doubtful Accounts	100,000
666	0	16,251	7920	Equipment Lease / Rental	16,251
2,757	1,266	1,000	7925	Tools & Equipment < \$5,000	1,000
0	359	0	7940	Furniture < \$5,000	0
401,843	576,993	829,251		Total Materials & Services	828,251

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

5009 - District

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
20,194	48,080	0	8000	Equipment	0
0	0	570,000	8180	Program Purchase	570,000
403,200	7,475	135,550	8200	Land Purchase	135,550
423,394	55,555	705,550		Total Capital Outlay	705,550
826,363	681,766	1,785,072		Total Expenditures	1,813,801

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

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

5010 - Information Services

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
334,975	362,752	392,306	6600	Administrative Salaries	482,226
118,798	112,870	130,250	6700	Full Time Support Staff	138,060
33,809	35,475	39,976	1	FICA	47,452
150	152	240	2	Worker's Compensation	414
1,325	1,842	5,190	3	Unemployment	8,589
120,337	143,409	157,502	4	PERS	192,609
1,084	1,074	1,109	5	Life Insurance	1,080
1,876	1,845	432	6	Accident/Disability Insurance	1,782
119,066	114,242	148,800	7	Health Insurance	172,800
0	0	0	8	Paid Family & Medical Leave	3,722
731,419	773,660	875,804		Total Personnel Services	1,048,734
324	2,689	3,640	7050	Supplies	3,640
60	60	0	7100	Printing	0
207	0	0	7240	Travel - LV	0
71	4,242	6,500	7240	Travel	6,500
5,719	0	17,000	7250	Training & Continuing Education	3,000
300	300	300	7350	Dues / Memberships	300
4,320	0	0	7360	Subscriptions	0
256,855	236,040	486,616	7400	Contracted Services	425,377
930	0	0	7400	Contracted Services - LV	0
277	0	0	7925	Tools & Equipment < \$5,000	600
0	200	0	7940	Furniture < \$5,000	0
269,063	243,531	514,056		Total Materials & Services	439,417
57,518	59,056	164,860	8000	Equipment	164,860
0	1,950	15,750	8040	Software	0
57,518	61,006	180,610		Total Capital Outlay	164,860
1,058,000	1,078,197	1,570,470		Total Expenditures	1,653,011

The Information Services Budget provides funding for five administrative salaries and three full-time support staff. The Director of Information Services, the other 4 Administrative staff and 3 full-time support staff are responsible for establishing and supporting Klamath Community College's technological environment (software and electronic equipment). This budget provides funding for the computer info structure, employee use computers, printers, copiers, servers. The College's Student Information System, financial aid software, and student Learning Management system are funded from this budget. This cost center supports the Strategic Plan Initiatives of Future-focused education and services, and Organizational viability

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

5011 - Grant Management

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
63,078	68,142	73,935	6600	Administrative Salaries	137,809
0	38,644	41,779	6700	Full Time Support Staff	44,081
37,750	0	0	6800	Part Time Support Staff	0
7,031	7,605	8,852	1	FICA	13,915
34	40	60	2	Worker's Compensation	138
275	396	1,157	3	Unemployment	2,521
23,519	31,320	33,939	4	PERS	55,330
254	254	220	5	Life Insurance	360
451	451	108	6	Accident/Disability Insurance	594
34,600	35,800	37,200	7	Health Insurance	57,600
0	0	0	8	Paid Family & Medical Leave	1,090
166,992	182,654	197,250		Total Personnel Services	313,438
0	0	200	7050	Supplies	200
0	0	4,000	7240	Travel	4,000
1,310	1,232	2,000	7250	Training & Continuing Education	2,000
0	0	220	7350	Dues / Memberships	220
0	0	250	7360	Subscriptions	250
36,485	3,750	10,000	7400	Contracted Services	10,000
0	0	3,000	7925	Tools & Equipment < \$5,000	3,000
37,795	4,982	19,670		Total Materials & Services	19,670
204,787	187,635	216,920		Total Expenditures	333,108

The Grant Management budget provides funding for one Administrative Salary and one full-time support staff. The Grants Manager and Grants Assistant are responsible for researching, targeting, applying and implementing Grants to assist in funding Klamath Community College’s goals. This cost center supports the Strategic Plan Initiatives of Student Success, Future-focused education and services, Organizational viability, Community engagement, and Advanced planning and strategy.

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

5012 - Art on Campus

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
0	0	0	7050	Supplies	5,000
0	0	0		Total Materials & Services	5,000
0	0	0		Total Expenditures	5,000

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

5020 - Institutional Research / Assessment / Resource Development

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
41,616	100,338	145,660	6600	Administrative Salaries	136,242
3,197	7,709	11,143	1	FICA	10,423
19	29	30	2	Worker's Compensation	92
125	402	1,457	3	Unemployment	1,894
11,390	29,431	42,723	4	PERS	41,445
105	221	154	5	Life Insurance	240
195	389	54	6	Accident/Disability Insurance	396
10,106	20,973	37,200	7	Health Insurance	38,400
0	0	0	8	Paid Family & Medical Leave	818
66,754	159,492	238,420		Total Personnel Services	229,950
0	60	200	7050	Supplies	200
0	2,045	6,000	7250	Training & Continuing Education	6,000
160	0	0	7360	Subscriptions	0
0	200	10,000	7400	Contracted Services	10,000
256	384	300	7935	Software < \$5,000	300
416	2,689	16,500		Total Materials & Services	16,500
67,170	162,181	254,920		Total Expenditures	246,450

The Institutional Research, Assessment, and Resource Development budget provides funding for two full time Administrative Staff. The Institutional Researcher and Database Report Writer are responsible for providing statistical and historical data, completing state and federal agency reports, and facilitating internal and external surveys. This cost center supports the Strategic Plan Initiative of Student Success, Organizational viability, and Advanced planning and strategy, and Core Theme "Support Student Success".

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

5031 - Communications

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
0	0	300	7050	Supplies	300
13,082	51,254	54,800	7115	Postage	50,000
6,487	373	0	7400	Contracted Services	3,034
23,250	53,256	2,000	7790	Telephone	70,000
2,804	3,037	4,000	7920	Equipment Lease / Rental	4,000
0	0	3,034	7925	Tools & Equipment < \$5,000	1,900
17,386	9,405	13,000	7930	Computer Lines	13,000
63,009	117,325	77,134		Total Materials & Services	142,234
0	729	8,500	8000	Equipment	8,500
0	729	8,500		Total Capital Outlay	8,500
63,009	118,053	85,634		Total Expenditures	150,734

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

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

5040 - Security

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
15,240	836	11,700	6800	Part Time Support Staff	0
1,166	64	895	1	FICA	0
10	0	10	2	Worker's Compensation	0
46	3	117	3	Unemployment	0
4,171	0	0	4	PERS	0
20,633	903	12,722		Total Personnel Services	0
0	297	350	7050	Supplies	350
0	0	500	7240	Travel	500
0	510	500	7250	Training & Continuing Education	500
106,797	113,153	110,000	7400	Contracted Services	115,000
9,130	6,577	4,500	7410	Campus Security	6,000
0	746	0	7925	Tools & Equipment < \$5,000	0
115,927	121,283	115,850		Total Materials & Services	122,350
0	0	33,000	8000	Equipment	40,000
0	0	33,000		Total Capital Outlay	40,000
136,559	122,185	161,572		Total Expenditures	162,350

The Security budget provides funding for .75-time contracted employee through the Sherriff's Office. This cost center supports the Strategic Plan Initiatives of Student Success and Organizational Viability.

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

5050 - President's Office

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
324,076	330,034	518,812	6600	Administrative Salaries	401,037
0	0	10,000	6690	Incentive Bonus Pool	10,000
1,118	3,784	0	6800	Part Time Support Staff	0
17,871	18,719	28,979	1	FICA	30,679
40	40	60	2	Worker's Compensation	92
1,045	1,442	3,494	3	Unemployment	5,203
96,251	106,440	111,105	4	PERS	121,996
536	536	6,037	5	Life Insurance	240
867	867	108	6	Accident/Disability Insurance	396
26,687	27,457	37,200	7	Health Insurance	38,400
0	0	0	8	Paid Family & Medical Leave	2,407
468,491	489,318	715,795		Total Personnel Services	610,450
439	1,470	4,000	7050	Supplies	4,000
216	174	1,000	7060	Books	1,000
405	472	300	7100	Printing	0
0	16	200	7115	Postage	200
0	17	0	7150	Marketing	0
0	520	250	7160	Promotional Items	250
560	7,612	25,000	7240	Travel	25,000
0	160	0	7250	Training & Continuing Education	0
3,625	3,208	3,000	7350	Dues / Memberships	3,000
522	139	500	7360	Subscriptions	500
3,518	5,733	4,000	7400	Contracted Services	4,000
0	0	60,000	7736	Misc. Scholarships	30,000
9,286	19,521	98,250		Total Materials & Services	67,950
477,777	508,839	814,045		Total Expenditures	678,400

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

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

5051 - Governing Board

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
602	226	1,000	7050	Supplies	1,000
126	470	750	7060	Books	750
0	174	0	7115	Postage	0
1,260	659	0	7150	Marketing	0
907	3,160	10,000	7240	Travel	10,000
3,333	12,059	7,000	7250	Training & Continuing Education	7,000
46,854	49,873	35,000	7350	Dues / Memberships	35,000
481	291	1,250	7360	Subscriptions	1,250
9,209	8,360	9,000	7400	Contracted Services	9,000
62,773	75,272	64,000		Total Materials & Services	64,000
21,482	30,869	34,000	9120	To Financial Aid	34,000
21,482	30,869	34,000		Total Transfers Out	34,000
84,255	106,141	98,000		Total Expenditures	98,000

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

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

5052 - Foundation Support

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
2,485	1,841	2,000	7050	Supplies	2,000
0	0	2,000	7061	Multi-media	2,000
1,366	1,034	1,000	7100	Printing	1,000
73	0	0	7115	Postage	0
722	0	2,000	7240	Travel	2,000
1,645	0	3,500	7250	Training & Continuing Education	3,500
113	2,320	0	7360	Subscriptions	0
3,018	2,786	17,350	7400	Contracted Services	11,000
1,485	0	0	7925	Tools & Equipment < \$5,000	0
150	0	0	7935	Software < \$5,000	0
11,056	7,982	27,850		Total Materials & Services	21,500
11,056	7,982	27,850		Total Expenditures	21,500

The Klamath Community College Foundation is responsible for developing relationships with potential donors, facilitating fundraising through campaigns and events, managing scholarship application and awarding processes, supporting capital construction at KCC, and planning for long-term scholarship support. This cost center supports the Strategic Plan Initiatives of Student Success, Future-focused education and services, Organizational viability, and Community engagement.

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

5055 - Wellness

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
0	0	0	7050	Supplies	7,000
0	0	0	7925	Tools & Equipment < \$5,000	3,000
0	0	0		Total Materials & Services	10,000
0	0	0		Total Expenditures	10,000

The Wellness Committee and its initiatives seek to promote a campus culture that is conducive to holistic health and wellness. This cost center supports the Strategic Plan Initiative of Organizational Viability.

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

6001 - Plant Operations

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
80,100	79,811	86,215	6600	Administrative Salaries	91,234
318,815	345,605	434,079	6700	Full Time Support Staff	476,940
30,082	43,991	15,000	6800	Part Time Support Staff	15,900
0	2,324	0	6900	Student Wages	0
31,489	34,369	40,950	1	FICA	44,680
229	237	324	2	Worker's Compensation	644
1,229	1,784	5,326	3	Unemployment	8,131
114,368	129,521	154,055	4	PERS	173,929
847	856	1,004	5	Life Insurance	1,560
1,690	1,720	594	6	Accident/Disability Insurance	2,574
118,396	120,589	213,900	7	Health Insurance	249,600
0	0	0	8	Paid Family & Medical Leave	3,502
697,246	760,806	951,447		Total Personnel Services	1,068,694
36,668	28,638	24,000	7050	Supplies	24,000
17,449	21,342	26,000	7052	Supplies - Janitorial	26,000
985	956	1,000	7053	Supplies - Snow Removal	1,000
158	2,992	2,500	7054	Supplies - Safety	2,500
0	60	0	7100	Printing	0
1,939	2,795	2,500	7240	Travel	2,500
2,354	825	1,000	7250	Training & Continuing Education	1,000
0	0	150	7350	Dues / Memberships	150
57,196	24,305	55,000	7400	Contracted Services	55,000
2,200	2,648	7,000	7420	Contracted Custodial Services	7,000
9,174	12,824	5,400	7645	Other Fees & Services	5,400
253,186	282,294	350,000	7770	Utilities	350,000
1,237	0	0	7830	Facilities Rental	0
31,385	17,856	28,000	7850	Repairs	28,000
6,864	1,657	1,500	7920	Equipment Lease / Rental	1,500
9,027	5,786	10,000	7925	Tools & Equipment < \$5,000	10,000
429,822	404,978	514,050		Total Materials & Services	514,050
0	32,685	12,000	8000	Equipment	0

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

6001 - Plant Operations

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
0	32,685	12,000		Total Capital Outlay	0
1,127,068	1,198,469	1,477,497		Total Expenditures	1,582,744

The Physical Plant account funds campus operations. This includes funding for the Director of Facilities and his support staff of custodians and maintenance specialists. The account also funds campus utilities and systems. Repair, replacement, and new projects are supported thru this department. 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."

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

9001 - Transfers

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
0	0	20,000	9120	To Financial Aid	2,309
81,621	115,224	125,000	9130	To Special Revenue	156,000
1,107,037	1,038,777	312,104	9140	To Reserve Funds	1,023,000
35,654	24,089	11,720	9150	To Enterprise	15,000
719,996	719,956	720,000	9160	To Debt Service	720,000
691,740	220,000	120,000	9170	To Capital Projects	560,000
2,636,047	2,118,046	1,308,824		Total Transfers Out	2,476,309
2,636,047	2,118,046	1,308,824		Total Expenditures	2,476,309

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."

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

9701 - Contingency

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
0	0	1,060,955	9000	Contingency	2,000,000
0	0	1,060,955		Total Contingency	2,000,000
0	0	1,060,955		Total Expenditures	2,000,000

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.

KLAMATH COMMUNITY COLLEGE DISTRICT
Fiscal Year 2023-2024
Fund and Unappropriated Fund Balance

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
6,903,454	9,554,740	0	3998	Fund Balance	0
0	0	4,618,763	3999	Unappropriated Balance	5,304,776
0	0	4,618,763		Total Fund and Unappropriated Fund Balance	5,304,776
24,790,421	28,215,621	29,659,776		Grand Total	34,878,971

SPECIAL REVENUE FUNDS

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KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

050 - FINANCIAL AID

Actual 2020-21	Actual 2021-22	Budget 2022-23	Number	Account Description	Proposed Amount
2,944,718	2,330,002	5,000,000	4060	Federal Financial Aid - Pell Grant	5,000,000
49,772	78,140	70,000	4061	Federal Financial Aid - FSEOG	70,000
45,180	54,660	81,488	4063	Federal Financial Aid - Work Study	81,488
403,614	1,781,114	381,488	4064	CARES Act	381,488
1,384,438	1,057,674	3,000,000	4070	Federal Financial Aid - Subsidized Loans	3,000,000
1,673,043	1,367,374	3,000,000	4071	Federal Financial Aid - Unsubsidized Loans	3,000,000
9,949	14,944	1,000,000	4072	Federal Financial Aid - Plus Loans	1,000,000
0	0	1,000,000	4073	Federal Financial Aid - Alt Loans	1,000,000
7,342	11,347	20,000	4075	Administrative Cost Allowance	20,000
6,518,056	6,695,255	13,552,976		Total Federal Sources	13,552,976
832,473	782,470	1,000,000	4110	State Grants	1,000,000
186,810	153,243	300,000	4111	Oregon Promise	300,000
1,019,283	935,713	1,300,000		Total State Sources	1,300,000
82,176	153,155	0	4272	Alt Loans	0
82,176	153,155	0		Total Local Sources	0
21,482	30,869	54,000	5700	Transfers In - Board Scholarships	36,309
21,482	30,869	54,000		Total Transfers In	36,309
0	6,344	0	5999	Carry Forward	17,691
0	6,344	0		Total Carry Forward	17,691
7,640,997	7,821,336	14,906,976		Total Resources	14,906,976

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

4501 - Financial Aid Fund

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
46,178	54,660	75,000	6900	Student Wages	79,500
0	0	5,738	1	FICA	6,082
0	0	0	2	Worker's Compensation	46
0	0	750	3	Unemployment	1,113
0	0	0	8	Paid Family & Medical Leave	477
46,178	54,660	81,488		Total Personnel Services	87,218
0	0	0	7630	Bank Charges	0
2,944,718	2,330,002	5,000,000	7700	Pell Grant	5,000,000
49,772	78,140	70,000	7701	F S E O G	70,000
403,614	1,781,114	381,488	7703	CARES Act - Student	381,488
1,384,438	1,057,674	3,000,000	7710	Subsidized Student Loans	3,000,000
1,673,043	1,367,374	3,000,000	7711	Unsubsidized Student Loans	3,000,000
9,949	14,944	1,000,000	7712	Plus Loans	1,000,000
82,176	153,155	1,000,000	7713	Alternative Loans	1,000,000
832,473	782,470	1,000,000	7721	State Need Grant	1,000,000
186,810	153,243	300,000	7722	Oregon Promise Scholarships	300,000
5,610	13,806	34,000	7730	Board Scholarships	34,000
15,872	17,063	20,000	7732	Service to Country Scholarship	20,000
7,588,475	7,748,985	14,805,488		Total Materials & Services	14,805,488
0	0	20,000	9110	Indirect Cost Expense	14,270
0	0	20,000		Total Transfers Out	14,270
6,344	17,691	0	3998	Fund Balance	0
6,344	17,691	0		Total Fund Balance	0
7,640,997	7,821,336	14,906,976		Total Expenditures and Fund Balance	14,906,976

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

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

060 - TECHNOLOGY FEES

Actual 2020-21	Actual 2021-22	Budget 2022-23	Number	Account Description	Proposed Amount
291,324	246,220	250,000	4580	Technology Fees	295,000
291,324	246,220	250,000		Total Tuition & Fees	295,000
1,873	3,453	0	4600	Interest, Investment	5,000
1,873	3,453	0		Total Interest Income	5,000
258,170	358,976	200,000	5999	Carry Forward	305,361
258,170	358,976	200,000		Total Carry Forward	305,361
551,367	608,649	450,000		Total Resources	605,361

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

2008 - Technology

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
41,009	11,920	60,000	6900	Student Wages	63,600
3,137	890	4,590	1	FICA	4,865
44	10	30	2	Worker's Compensation	46
123	46	600	3	Unemployment	890
2,957	3,132	0	4	PERS	0
0	0	0	8	Paid Family & Medical Leave	382
47,270	15,998	65,220		Total Personnel Services	69,783
3,376	9,223	440	7050	Supplies	440
31,789	16,903	124,367	7400	Contracted Services	124,367
277	1,044	100	7925	Tools & Equipment < \$5,000	100
12,540	9,405	16,000	7930	Computer Lines	16,000
47,982	36,575	140,907		Total Materials & Services	140,907
92,589	250,715	240,273	8000	Equipment	240,273
3,294	0	0	8040	Software	0
95,883	250,715	240,273		Total Capital Outlay	240,273
191,135	303,288	446,400		Total Expenditures and Fund Balance	450,963

This fund accounts for the collection of technology fees from students to help offset the cost of maintaining current technologies and/or providing technology services for the public. Tuition from GED, ESL, and non-credit students also contributes \$8.00 per person, per section, for Technology Fees. The equipment line item will be used to upgrade classroom technology as well as provide computers for students to use both in study areas and computer labs. This fund supports all Core Themes.

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

2009 - Technology - Lake County

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
0	0	600	7240	Travel - LV	600
0	0	600		Total Materials & Services	600
1,255	0	3,000	8000	Equipment - LV	3,000
1,255	0	3,000		Total Capital Outlay	3,000
1,255	0	3,600		Total Expenditures and Fund Balance	3,600

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

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

065 - STUDENT COURSE FEES

Actual 2020-21	Actual 2021-22	Budget 2022-23	Number	Account Description	Proposed Amount
15	110	0	4542	Course Fees - Education	0
400	1,400	0	4543	Course Fees - CWE	0
10,928	10,781	12,000	4544	Course Fees - HIM	12,000
665	700	2,500	4546	Course Fees - Health & P.E.	2,500
9,820	9,392	10,000	4547	Course Fees - Computer Eng. Tech.	10,000
935	375	1,000	4548	Course Fees - Agriculture	1,000
3,775	5,275	5,000	4549	Course Fees - Advanced Mfg. Eng.	5,000
2,880	2,205	5,000	4550	Course Fees - Business Management	5,000
25,395	11,485	15,000	4551	Course Fees - Emergency Response Op.	15,000
46,775	41,550	70,000	4552	Course Fees - Nursing	70,000
19,250	15,000	20,000	4553	Course Fees - Auto	20,000
49,895	14,400	40,000	4554	Course Fees - Gen. Ed. Science	40,000
1,825	0	0	4555	Course Fees - Culinary Arts Ed.	0
0	0	2,500	4556	Course Fees - Art	2,500
17,625	10,925	20,000	4557	Course Fees - Diesel	20,000
17,055	20,265	28,000	4559	Course Fees - Welding	28,000
0	0	0	4561	Course Fees - Cosmetology	70,000
1,303,688	1,737,649	2,200,000	4568	Course Fees - Aviation	2,200,000
1,510,926	1,881,513	2,431,000		Total Tuition & Fees	2,501,000
3,048	5,749	0	4600	Interest, Investment	8,000
3,048	5,749	0		Total Interest Income	8,000
279,250	405,026	405,026	5999	Carry Forward	427,117
279,250	405,026	405,026		Total Carry Forward	427,117
1,793,224	2,292,288	2,836,026		Total Resources	2,936,117

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

1108 - Course Fees - Business Management

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
1,828	1,783	12,000	7050	Supplies	12,000
0	0	1,500	7360	Subscriptions	1,500
0	0	1,500	7925	Tools & Equipment < \$5,000	1,500
1,828	1,783	15,000		Total Materials & Services	15,000
1,828	1,783	15,000		Total Expenditures and Fund Balance	15,000

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

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

1110 - Course Fees - Gen. Ed. Science

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
33,488	24,094	70,000	7050	Supplies	70,000
50	0	0	7400	Contracted Services	0
35	0	50,000	7925	Tools & Equipment < \$5,000	50,000
33,572	24,094	120,000		Total Materials & Services	120,000
11,000	0	40,000	8000	Equipment	40,000
11,000	0	40,000		Total Capital Outlay	40,000
44,572	24,094	160,000		Total Expenditures and Fund Balance	160,000

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

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

1111 - Course Fees - Agriculture

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
0	0	1,000	6800	Part Time Support Staff	1,060
0	0	77	1	FICA	81
0	0	30	2	Worker's Compensation	46
0	0	10	3	Unemployment	15
0	0	0	8	Paid Family & Medical Leave	6
0	0	1,117		Total Personnel Services	1,208
359	0	0	7050	Supplies	0
359	0	0		Total Materials & Services	0
359	0	1,117		Total Expenditures and Fund Balance	1,208

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.

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

1114 - Course Fees - Art

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
0	0	3,859	7050	Supplies	3,859
0	0	3,859		Total Materials & Services	3,859
0	0	3,859		Total Expenditures and Fund Balance	3,859

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

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

1310 - Course Fees - Emergency Response Op.

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
7,826	1,937	15,000	7050	Supplies	15,000
0	105	0	7360	Subscriptions	0
6,659	5,994	0	7400	Contracted Services	0
3,320	0	15,000	7925	Tools & Equipment < \$5,000	15,000
17,805	8,037	30,000		Total Materials & Services	30,000
17,805	8,037	30,000		Total Expenditures and Fund Balance	30,000

Course Fee Usage cost centers are funded by course fees paid by students. The proceeds purchase digital resources (LWW and ATI), supplies and small consumable equipment directly associated with those courses.

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

1311 - Course Fees - Nursing

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
4,452	4,121	26,765	7050	Supplies	26,765
12,326	12,637	0	7060	Books	0
17,244	17,811	39,100	7400	Contracted Services	39,100
1,062	0	15,000	7925	Tools & Equipment < \$5,000	15,000
35,084	34,569	80,865		Total Materials & Services	80,865
35,084	34,569	80,865		Total Expenditures and Fund Balance	80,865

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.

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

1312 - Course Fee Usage - Diesel

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
9,455	3,206	20,000	7050	Supplies	20,000
0	2,157	0	7060	Books	0
0	1,308	0	7360	Subscriptions	0
1,060	4,299	0	7400	Contracted Services	0
0	0	25,000	7925	Tools & Equipment < \$5,000	25,000
770	0	0	7935	Software < \$5,000	0
11,285	10,970	45,000		Total Materials & Services	45,000
11,285	10,970	45,000		Total Expenditures and Fund Balance	45,000

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

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

1314 - Course Fee Usage - Auto

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
10,564	4,049	10,000	7050	Supplies	10,000
0	878	0	7060	Books	0
1,539	5,010	0	7400	Contracted Services	0
0	791	25,000	7925	Tools & Equipment < \$5,000	25,000
12,103	10,728	35,000		Total Materials & Services	35,000
12,103	10,728	35,000		Total Expenditures and Fund Balance	35,000

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

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

1316 - Course Fees - Welding

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
11,482	22,105	15,000	7050	Supplies	15,000
220	0	18,000	7925	Tools & Equipment < \$5,000	18,000
11,702	22,105	33,000		Total Materials & Services	33,000
11,702	22,105	33,000		Total Expenditures and Fund Balance	33,000

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

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

1318 - Course Fees - Aviation

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
1,140,357	1,560,707	2,218,526	7400	Contracted Services	2,218,526
0	0	12,000	7575	Liability Insurance	12,000
1,140,357	1,560,707	2,230,526		Total Materials & Services	2,230,526
100,000	100,000	150,000	9100	To General Fund	150,000
100,000	100,000	150,000		Total Transfers Out	150,000
1,240,357	1,660,707	2,380,526		Total Expenditures and Fund Balance	2,380,526

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.

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

1319 - Course Fees - Gen. Ed. Computer Skills

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
0	0	2,500	7400	Contracted Services	2,500
0	0	2,500		Total Materials & Services	2,500
0	0	2,500		Total Expenditures and Fund Balance	2,500

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

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

1322 - Course Fees - Advanced Mfg. Engineering

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
1,332	2,765	0	7050	Supplies	0
1,090	1,105	5,000	7360	Subscriptions	5,000
2,422	3,870	5,000		Total Materials & Services	5,000
2,422	3,870	5,000		Total Expenditures and Fund Balance	5,000

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

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

1323 - Course Fees - Comp. Eng. Tech.

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
827	1,465	35,000	7050	Supplies	35,000
827	1,465	35,000		Total Materials & Services	35,000
827	1,465	35,000		Total Expenditures and Fund Balance	35,000

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

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

1324 - Course Fees - Health and PE

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
0	140	3,859	7050	Supplies	3,859
0	0	300	7060	Books	300
0	140	4,159		Total Materials & Services	4,159
0	140	4,159		Total Expenditures and Fund Balance	4,159

Course Fees - Health and PE 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.

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

1325 - Course Fees - Digital Media and Design

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
0	0	1,000	7935	Software < \$5,000	1,000
0	0	1,000		Total Materials & Services	1,000
0	0	1,000		Total Expenditures and Fund Balance	1,000

Course Fees - Digital Media and Design 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.

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

1328 - Course Fees - HIM

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
0	1,231	4,000	7050	Supplies	4,000
3,150	3,330	0	7360	Subscriptions	0
1,611	4,164	0	7400	Contracted Services	0
4,761	8,725	4,000		Total Materials & Services	4,000
4,761	8,725	4,000		Total Expenditures and Fund Balance	4,000

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

1330 - Course Fees - Cosmetology

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
0	0	0	7050	Supplies	75,000
0	0	0	7060	Books	25,000
0	0	0		Total Materials & Services	100,000
0	0	0		Total Expenditures and Fund Balance	100,000

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

070 - SPECIAL PROJECTS BUDGET AUTHORITY

Actual 2020-21	Actual 2021-22	Budget 2022-23	Number	Account Description	Proposed Amount
188,387	267,623	273,583	4000	Federal Grants	364,360
188,387	267,623	273,583		Total Federal Sources	364,360
249,899	84,562	420,246	4110	Grants and Contracts	179,128
249,899	84,562	420,246		Total State Sources	179,128
32,360	24,185	238,050	4210	Grants and Contracts	165,473
32,360	24,185	238,050		Total Local Sources	165,473
470,646	376,370	931,879		Total Resources	708,961

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

1510 - HS Nursing Grant

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
0	0	20,000	6120	Adjunct Faculty - Credit	20,600
15,247	12,515	22,243	6130	Full Time - 9 Month Faculty	21,963
1,149	696	3,232	1	FICA	3,256
3	3	16	2	Worker's Compensation	92
45	49	422	3	Unemployment	595
4,184	3,671	10,329	4	PERS	10,836
34	13	43	5	Life Insurance	120
59	22	15	6	Accident/Disability Insurance	158
3,807	1,500	5,263	7	Health Insurance	5,097
0	0	0	8	Paid Family & Medical Leave	256
24,527	18,469	61,563		Total Personnel Services	62,973
2,325	495	0	7050	Supplies	0
5,508	1,894	0	7400	Contracted Services	0
7,833	2,389	0		Total Materials & Services	0
32,360	20,858	61,563		Total Expenditures	62,973

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

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

1515 - Miscellaneous Small Grants

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
965	2,748	0	6100	Full Time Faculty	0
737	0	0	6130	Full Time - 9 Month Faculty	0
0	0	0	6800	Part Time Support Staff	18,198
131	184	0	1	FICA	1,392
0	1	0	2	Worker's Compensation	46
5	10	0	3	Unemployment	255
468	283	0	4	PERS	0
1	1	0	5	Life Insurance	0
1	0	0	6	Accident/Disability Insurance	0
193	100	0	7	Health Insurance	0
0	0	0	8	Paid Family & Medical Leave	109
2,500	3,327	0		Total Personnel Services	20,000
2,500	3,327	0		Total Expenditures	20,000

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

2505 - Special Projects

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
8,340	0	0	6130	Full Time - 9 Month Faculty	0
2,085	0	0	6600	Administrative Salaries	0
0	5,125	96,383	6800	Part Time Support Staff	45,558
0	806	0	6900	Student Wages	0
0	453	7,903	1	FICA	3,485
0	1	52	2	Worker's Compensation	46
0	22	1,033	3	Unemployment	638
0	1,632	0	4	PERS	0
0	488	0	7	Health Insurance	0
0	0	0	8	Paid Family & Medical Leave	273
10,425	8,527	105,371		Total Personnel Services	50,000
0	0	14,874	7400	Contracted Services	25,000
0	0	14,874		Total Materials & Services	25,000
0	0	10,283	9110	Indirect Cost Expense	7,500
0	0	10,283		Total Transfers Out	7,500
10,425	8,527	130,528		Total Expenditures	82,500

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

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

2511 - Early Learning Professional Dev. Grant

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
4,859	1,809	8,030	6120	Adjunct Faculty - Credit	6,000
0	0	42,000	6130	Full Time - 9 Month Faculty	39,793
0	0	7,000	6600	Administrative Salaries	5,000
365	138	12,614	1	FICA	3,885
2	1	30	2	Worker's Compensation	138
14	7	80	3	Unemployment	711
0	0	1,528	4	PERS	14,836
0	0	0	5	Life Insurance	240
0	0	0	6	Accident/Disability Insurance	396
1,574	0	0	7	Health Insurance	0
0	0	0	8	Paid Family & Medical Leave	305
6,814	1,955	71,282		Total Personnel Services	71,304
0	0	1,650	7050	Supplies	450
0	390	11,000	7060	Books	11,000
0	0	0	7150	Marketing	1,200
0	0	750	7240	Travel	750
0	160	0	7250	Training & Continuing Education	0
0	2,768	0	7400	Contracted Services	0
0	2,100	0	7647	Student Incentive	0
5,234	0	17,212	7755	Student Tuition Waivers	17,212
5,234	5,418	30,612		Total Materials & Services	30,612
0	523	7,612	9110	Indirect Cost Expense	7,612
0	523	7,612		Total Transfers Out	7,612
12,048	7,897	109,506		Total Expenditures	109,528

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

2520 - Perkins Pass-Through

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
0	0	4,000	7250	Training & Continuing Education	4,000
0	0	6,000	7925	Tools & Equipment < \$5,000	6,000
0	0	10,000		Total Materials & Services	10,000
0	0	45,000	8000	Equipment	45,000
0	0	45,000		Total Capital Outlay	45,000
0	0	0	9110	Indirect Cost Expense	5,100
0	0	0		Total Transfers Out	5,100
0	0	55,000		Total Expenditures	60,100

Perkins Pass Through

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

2527 - Title II - Adult Literacy

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
112,113	128,453	123,594	6800	Part Time Support Staff	144,897
6,898	10,012	50,765	1	FICA	11,039
28	21	0	2	Worker's Compensation	92
270	398	0	3	Unemployment	2,021
19,915	38,512	0	4	PERS	16,883
115	77	0	5	Life Insurance	0
210	140	0	6	Accident/Disability Insurance	0
21,653	11,656	0	7	Health Insurance	0
0	0	0	8	Paid Family & Medical Leave	865
161,203	189,269	174,359		Total Personnel Services	175,797
1,452	421	2,859	7050	Supplies	300
440	9	0	7060	Books	1,121
375	375	2,741	7830	Facilities Rental	2,741
2,266	804	5,599		Total Materials & Services	4,162
0	0	2,741	9110	Indirect Cost Expense	2,741
0	0	2,741		Total Transfers Out	2,741
163,470	190,073	182,699		Total Expenditures	182,700

Title II funding is part of the Workforce Innovation & Opportunity Act (WIOA) grant administered by HECC to support adult GED/EST/ABS (K-CET) education. This grant supports the Strategic Plan Initiatives of Student Success, Future-focused education and services, and Community engagement.

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

2531 - SOESD YTP

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
0	364	5,000	6850	Part Time Work Experience	2,899
0	28	2,000	1	FICA	222
0	0	0	2	Worker's Compensation	46
0	1	0	3	Unemployment	41
0	0	0	8	Paid Family & Medical Leave	17
0	394	7,000		Total Personnel Services	3,225
0	0	3,000	7300	Student Support - Exempt	3,000
0	0	3,000	7301	Student Support - Non-Educational	3,000
0	0	15,000	7756	Student Tuition Waivers - Non-Credit	15,000
0	76	2,000	7758	Student Tuition Waivers - GED/Other	2,000
0	76	23,000		Total Materials & Services	23,000
0	470	30,000		Total Expenditures	26,225

The Southern Oregon Education Service District (SOESD) Youth Transition Program (YTP) grant supports high school students with disabilities to transition to post-secondary education. This grant supports the Strategic Plan Initiatives of Student Success, Future-focused education and services, and Community engagement

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

3519 - Pathways to Opportunity

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
13,220	0	10,000	6600	Administrative Salaries	0
1,025	0	0	1	FICA	0
3	0	0	2	Worker's Compensation	0
17	0	0	3	Unemployment	0
1,575	0	0	4	PERS	0
33	0	0	5	Life Insurance	0
44	0	0	6	Accident/Disability Insurance	0
1,377	0	0	7	Health Insurance	0
17,295	0	10,000		Total Personnel Services	0
0	0	4,000	7240	Travel	0
0	0	0	7300	Student Support - Exempt	2,500
4,884	0	0	7301	Student Support - Non-Educational	0
3,500	0	0	7400	Contracted Services	0
11,501	1,318	0	7755	Student Tuition Waivers - Credit	7,500
4,345	1,200	0	7756	Student Tuition Waivers - Non-Credit	2,000
974	58	0	7758	Student Tuition Waivers - GED/Other	2,000
25,204	2,576	4,000		Total Materials & Services	14,000
42,499	2,576	14,000		Total Expenditures	14,000

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

3530 - CMVOST CDL

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
0	40,665	260,826	7756	Student Tuition Waivers - Non-Credit	57,950
0	40,665	260,826		Total Materials & Services	57,950
0	8,133	12,757	9110	Indirect Cost Expense	17,385
0	8,133	12,757		Total Transfers Out	17,385
0	48,798	273,583		Total Expenditures	75,335

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

5505 - PT Faculty Health Insurance Grant

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
0	5,743	0	7	Health Insurance	5,000
0	5,743	0		Total Personnel Services	5,000
0	5,743	0		Total Expenditures	5,000

This fund allows for acceptance of health insurance payments from the Higher Education Coordinating Commission. The payment is used to provide health insurance to adjunct faculty that work at least half time between all Oregon public colleges.

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

5507 - ODOE-Renewable Energy Project

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
0	0	0	7400	Contracted Services	50,600
0	0	0		Total Materials & Services	50,600
0	0	0		Total Expenditures	50,600

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

5510 - CTE Non-Trad Perkins Grant

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
0	0	14,800	7100	Printing	14,800
0	0	5,200	7160	Promotional Items	5,200
0	0	20,000		Total Materials & Services	20,000
0	0	20,000		Total Expenditures	20,000

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

080 - PATHWAYS

Actual 2020-21	Actual 2021-22	Budget 2022-23	Number	Account Description	Proposed Amount
30,327	16,533	60,408	4110	Grants and Contracts	223,350
30,327	16,533	60,408		Total State Sources	223,350
30,327	16,533	60,408		Total Resources	223,350

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

3503 - Pathways

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
4,938	2,011	0	6600	Administrative Salaries	0
0	0	12,044	6800	Part Time Support Staff	58,325
382	155	921	1	FICA	4,462
1	0	20	2	Worker's Compensation	46
15	8	120	3	Unemployment	817
1,348	589	3,533	4	PERS	0
9	3	0	5	Life Insurance	0
3	1	0	6	Accident/Disability Insurance	0
511	182	0	7	Health Insurance	0
0	0	0	8	Paid Family & Medical Leave	350
7,208	2,948	16,639		Total Personnel Services	64,000
0	0	675	7050	Supplies	1,350
0	0	1,500	7150	Marketing	3,000
0	0	2,000	7240	Travel	4,000
2,102	0	3,000	7300	Student Support	6,000
2,662	1,697	20,960	7755	Student Tuition Waivers - Credit	80,000
15,713	10,530	12,946	7756	Student Tuition Waivers - Non-Credit	60,000
1,199	470	0	7758	Student Tuition Waivers - GED/Other	0
21,675	12,696	41,081		Total Materials & Services	154,350
1,444	888	2,688	9110	Indirect Cost Expense	5,000
1,444	888	2,688		Total Transfers Out	5,000
30,327	16,533	60,408		Total Expenditures	223,350

Pathways funding is provided this year by strategic funds from the Higher Education Coordinating Commission (HECC) Future Ready fund and is dedicated to advancing career pathways for underserved students within the community college system in Oregon. This grant supports the Strategic Plan Initiatives of Student Success, Future-focused education and services, and Organizational viability.

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

081 - DHS

Actual 2020-21	Actual 2021-22	Budget 2022-23	Number	Account Description	Proposed Amount
111,646	133,558	297,637	4110	Grants & Contracts	337,649
111,646	133,558	297,637		Total State Sources	337,649
111,646	133,558	297,637		Total Resources	337,649

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

2536 - Vocational Rehabilitation Grant

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
0	4,182	102,544	6700	Full Time Support Staff	55,523
0	320	0	1	FICA	4,248
0	2	0	2	Worker's Compensation	46
0	17	0	3	Unemployment	777
0	0	0	4	PERS	16,890
0	0	0	5	Life Insurance	120
0	0	0	6	Accident/Disability Insurance	198
0	0	0	7	Health Insurance	28,427
0	0	0	8	Paid Family & Medical Leave	333
0	4,520	102,544		Total Personnel Services	106,562
0	0	1,289	7050	Supplies	1,000
0	0	13,000	7240	Travel	6,788
0	0	10,227	7250	Training & Continuing Education	8,000
0	0	1,394	7400	Contracted Services	0
0	0	25,910		Total Materials & Services	15,788
0	1,356	38,536	9110	Indirect Cost Expense	21,228
0	1,356	38,536		Total Transfers Out	21,228
0	5,876	166,990		Total Expenditures and Fund Balance	143,578

The Inclusive Career Advancement Program (ICAP) grant supports services for adults with disabilities seeking post-secondary education leading to a career in partnership with Department of Human Services(DHS) Vocational Rehabilitation programs. This grant supports the Strategic Plan Initiatives of Student Success, Future-focused education and services, and Community engagement.

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

3508 - DHS SNAP 50/50

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
43,140	24,142	47,318	6700	Full Time Support Staff	48,924
0	822	0	6800	Part Time Support Staff	0
3,333	1,921	3,620	1	FICA	3,743
19	11	30	2	Worker's Compensation	46
130	102	473	3	Unemployment	685
11,807	7,081	13,878	4	PERS	14,883
103	37	126	5	Life Insurance	120
193	82	54	6	Accident/Disability Insurance	198
9,387	5,832	18,600	7	Health Insurance	19,200
0	0	0	8	Paid Family & Medical Leave	294
68,113	40,032	84,099		Total Personnel Services	88,093
5	32	100	7050	Supplies	100
104	0	100	7100	Printing	125
0	108	504	7240	Travel	524
0	0	1,540	7250	Training & Continuing Education	1,854
11,170	14,042	0	7300	Student Support	0
5,504	8,205	28,000	7755	Student Tuition Waivers	54,804
21,423	32,668	6,321	7756	Student Tuition Waivers - Non-Credit	39,211
2,176	2,127	1,500	7758	Student Tuition Waivers - GED/Other	459
0	642	0	7925	Tools & Equipment < \$5,000	0
40,382	57,823	38,064		Total Materials & Services	97,077
3,152	15,685	8,484	9110	Indirect Cost Expense	8,901
0	14,143	0	9115	Indirect-Time and Effort	0
3,152	29,827	8,484		Total Transfers Out	8,901
111,646	127,682	130,647		Total Expenditures and Fund Balance	194,071

The DHS SNAP 50/50 Grant provides funding for supplemental assistance for students with high who qualify as high need for essential living requirements such as tuition, food, housing, clothing, and other personal expenses. This grant is a 50/50 match between federal funds and institutional funds. DHS Snap 50/50 provides partial personnel support through the 50/50 match. This grant supports the Strategic Plan Initiatives of Student Success, Future-focused education and services, and Community engagement.

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

084 - ODE GROW YOUR OWN

Actual 2020-21	Actual 2021-22	Budget 2022-23	Number	Account Description	Proposed Amount
74,844	88,682	426,670	4110	Grants and Contracts	154,000
74,844	88,682	426,670		Total State Sources	154,000
74,844	88,682	426,670		Total Resources	154,000

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

2530 - ODE Grow Your Own

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
17,013	0	16,603	6600	Administrative Salaries	0
0	5,280	24,253	6800	Part Time Support Staff	61,973
1,302	404	1,855	1	FICA	4,741
8	2	0	2	Worker's Compensation	46
51	21	243	3	Unemployment	868
2,759	1,541	7,113	4	PERS	0
0	15	0	5	Life Insurance	0
0	7	0	6	Accident/Disability Insurance	0
0	699	9,300	7	Health Insurance	0
0	0	0	8	Paid Family & Medical Leave	372
21,133	7,968	59,367		Total Personnel Services	68,000
2,327	87	2,500	7050	Supplies	2,500
415	0	0	7100	Printing	1,000
309	0	0	7115	Postage	0
5,021	2,292	10,000	7150	Marketing	5,000
400	108	2,500	7240	Travel	2,500
18,368	11,109	116,303	7400	Contracted Services	67,300
25,000	62,895	230,996	7736	Misc. Scholarships	0
51,840	76,491	362,299		Total Materials & Services	78,300
1,870	4,223	5,004	9110	Indirect Cost Expense	7,700
1,870	4,223	5,004		Total Transfers Out	7,700
74,844	88,682	426,670		Total Expenditures and Fund Balance	154,000

This fund allows for the acceptance of smaller grants for specific purposes. This cost center supports the Strategic Plan Initiatives of student success, future-focused education and services, organizational viability, community engagement, and advanced planning and strategy.

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

085 - TRIO GRANT

Actual 2020-21	Actual 2021-22	Budget 2022-23	Number	Account Description	Proposed Amount
245,701	234,739	261,888	4000	Federal Grants	261,888
245,701	234,739	261,888		Total Federal Sources	261,888
22,363	8,789	0	5000	Transfers In - General Fund	0
22,363	8,789	0		Total Transfers In	0
268,064	243,528	261,888		Total Resources	261,888

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

3502 - TRIO Grant

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
71,344	90,569	65,735	6600	Administrative Salaries	76,269
44,628	30,497	38,353	6700	Full Time Support Staff	43,385
21,925	11,572	0	6800	Part Time Support Staff	0
7,043	5,370	11,600	6900	Student Wages	12,296
11,196	10,547	11,459	1	FICA	10,095
69	62	100	2	Worker's Compensation	184
437	537	1,498	3	Unemployment	1,847
39,049	27,075	40,533	4	PERS	36,399
271	265	236	5	Life Insurance	360
511	490	116	6	Accident/Disability Insurance	586
32,451	36,879	55,800	7	Health Insurance	54,402
0	0	0	8	Paid Family & Medical Leave	792
228,926	213,863	225,430		Total Personnel Services	236,615
3,897	870	8,680	7050	Supplies	1,500
1,082	1,202	0	7060	Books	0
0	0	0	7240	Travel	1,434
0	3,317	1,400	7241	Student Travel	0
2,945	1,990	5,774	7250	Training & Continuing Education	0
2,539	3,504	0	7310	Summer Bridge Program	0
4,025	375	0	7350	Dues / Memberships	1,350
0	0	0	7360	Subscriptions	1,590
899	399	1,000	7400	Contracted Services	0
3,893	0	0	7925	Tools & Equipment < \$5,000	0
19,281	11,656	16,854		Total Materials & Services	5,874
19,857	18,009	19,604	9110	Indirect Cost Expense	19,399
19,857	18,009	19,604		Total Transfers Out	19,399
268,064	243,528	261,888		Total Expenditures	261,888

The TRiO Student Support Service program targets up to 140 of Klamath Community College’s most vulnerable students (low income, disabled, and first generation who meet a demonstrated academic need) and provides a variety of services to support and achieve success through regular academic advising, tutoring, college success workshops, college transfer visits, enrichment opportunities, and degree completion success programs. This cost supports the Core Theme of Student Success. The Strategic Plan initiatives of Improved Reputation for Excellence and Improved Access are targeted for action. This cost center provides for the Grant Administrator, a Learning Advisor, an administrative assistant, and other part-time educational personnel in the form of tutors.

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

095 - SMALL BUSINESS DEVELOPMENT CENTER

Actual 2020-21	Actual 2021-22	Budget 2022-23	Number	Account Description	Proposed Amount
37,300	33,000	58,000	4000	Federal Grants	42,500
6,120	14,431	0	4064	CARES Act	0
43,420	47,431	58,000		Total Federal Sources	42,500
85,905	49,219	149,858	4110	Grants and Contracts	89,459
85,905	49,219	149,858		Total State Sources	89,459
0	49,868	0	4211	SCOEDD IGA income	0
31,341	20,989	25,000	4233	SBDC Program Income	80,680
73,866	100,217	150,000	4280	Contribution from KCC Foundation	164,590
105,207	171,074	175,000		Total Local Sources	245,270
59,258	106,435	115,000	5000	Transfers In - General Fund	156,000
59,258	106,435	115,000		Total Transfers In	156,000
51,862	51,862	51,862	5999	Carry Forward	51,862
51,862	51,862	51,862		Total Carry Forward	51,862
345,652	426,021	549,720		Total Resources	585,091

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

1307 - Small Business Dev. Ctr. - Match

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
27,617	25,327	10,884	6600	Administrative Salaries	22,929
0	0	0	6700	Full Time Support Staff	42,431
45	0	13,963	6800	Part Time Support Staff	0
1,935	1,784	1,901	1	FICA	5,000
9	6	11	2	Worker's Compensation	92
76	93	248	3	Unemployment	912
7,564	7,435	3,192	4	PERS	19,883
66	47	101	5	Life Insurance	240
129	106	29	6	Accident/Disability Insurance	356
7,268	6,884	2,790	7	Health Insurance	23,013
0	0	0	8	Paid Family & Medical Leave	393
44,708	41,683	33,119		Total Personnel Services	115,249
0	0	0	7050	Supplies	600
0	0	0	7051	Supplies for Students	3,600
0	0	0	7060	Books	100
0	0	0	7115	Postage	100
0	0	4,742	7150	Marketing	0
0	0	641	7240	Travel	0
0	0	4,300	7250	Training & Continuing Education	4,000
0	0	2,400	7400	Contracted Services	17,791
0	0	0	7630	Bank Charges	800
0	0	2,545	7790	Telephone	2,000
0	0	0	7800	Office Rental	6,761
0	0	3,000	7940	Furniture < \$5,000	0
0	0	17,628		Total Materials & Services	35,752
44,708	41,683	50,747		Total Expenditures and Fund Balance	151,001

The Small Business Development Center (SBDC) receives funding from multiple sources, including Federal, State, and local (College) match. Program income is also earned and expended to support the Center. These sources fund one half-time Director, one full-time Assistant Director, one full-time Program Coordinator, hourly Business Advisors, and adjunct and contract instructors. The purpose of the SBDC is to provide confidential no-cost advice and affordable training to Klamath and Lake County's small for-profit businesses, assisting pre-venture and existing entrepreneurs with ideation; access to capital; business plan and funding proposal development; retention and creation of jobs.

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

1320 - Small Business Dev. Ctr. - Programs

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
0	2,417	8,603	6600	Administrative Salaries	15,225
0	0	25,956	6700	Full Time Support Staff	0
0	233	8,619	6800	Part Time Support Staff	33,960
0	204	659	1	FICA	3,763
0	1	15	2	Worker's Compensation	92
0	11	86	3	Unemployment	688
0	0	0	4	PERS	4,631
0	6	0	5	Life Insurance	120
0	19	0	6	Accident/Disability Insurance	155
0	735	0	7	Health Insurance	4,929
0	0	0	8	Paid Family & Medical Leave	295
0	3,626	43,939		Total Personnel Services	63,858
0	699	600	7050	Supplies	0
0	892	3,600	7051	Supplies for Students	0
0	323	200	7060	Books	0
0	120	100	7115	Postage	0
0	261	3,359	7240	Travel	4,000
0	148	2,600	7250	Training & Continuing Education	4,000
0	575	724	7350	Dues / Memberships	1,353
0	1,155	878	7360	Subscriptions	760
0	4,127	12,000	7400	Contracted Services	6,709
2	638	500	7630	Bank Charges	0
0	4,507	6,761	7800	Office Rental	0
0	2,002	0	7925	Tools & Equipment < \$5,000	0
2	15,447	31,322		Total Materials & Services	16,822
2	19,074	75,261		Total Expenditures and Fund Balance	80,680

The Small Business Development Center (SBDC) receives funding from multiple sources, including Federal, State, and local (College) match. Program income is also earned and expended to support the Center. These sources fund one half-time Director, one full-time Assistant Director, one full-time Program Coordinator, hourly Business Advisors, and adjunct and contract instructors. The purpose of the SBDC is to provide confidential no-cost advice and affordable training to Klamath and Lake County's small for-profit businesses, assisting pre-venture and existing entrepreneurs with ideation; access to capital; business plan and funding proposal development; retention and creation of jobs.

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

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

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
6,389	13,208	0	6600	Administrative Salaries	0
10,884	11,589	0	6700	Full Time Support Staff	0
5,093	12,278	0	6800	Part Time Support Staff	0
1,714	2,520	0	1	FICA	0
10	16	0	2	Worker's Compensation	0
61	152	0	3	Unemployment	0
2,182	8,501	0	4	PERS	0
83	58	0	5	Life Insurance	0
130	141	0	6	Accident/Disability Insurance	0
4,774	11,650	0	7	Health Insurance	0
31,321	60,111	0		Total Personnel Services	0
271	19	0	7050	Supplies	0
149	0	0	7060	Books	0
9	0	0	7115	Postage	0
1,757	2,700	0	7150	Marketing	5,000
55	0	0	7240	Travel	0
0	50	0	7250	Training & Continuing Education	0
219	0	0	7350	Dues / Memberships	0
236	0	0	7360	Subscriptions	0
2,832	0	0	7400	Contracted Services	0
45	0	0	7630	Bank Charges	0
1,722	969	0	7790	Telephone	0
0	2,817	0	7800	Office Rental - Exempt	0
7,272	0	0	7940	Furniture < \$5,000	0
14,568	6,556	0		Total Materials & Services	5,000
45,888	66,667	0		Total Expenditures and Fund Balance	5,000

The Small Business Development Center (SBDC) receives funding from multiple sources, including Federal, State, and local (College) match. Program income is also earned and expended to support the Center. These sources fund one half-time Director, one full-time Assistant Director, one full-time Program Coordinator, hourly Business Advisors, and adjunct and contract instructors. The purpose of the SBDC is to provide confidential no-cost advice and affordable training to Klamath and Lake County's small for-profit businesses, assisting pre-venture and existing entrepreneurs with ideation; access to capital; business plan and funding proposal development; retention and creation of jobs.

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

1505 - Small Business Dev. Ctr. - Federal

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
20,415	19,983	50,790	6600	Administrative Salaries	22,929
69	0	0	6800	Part Time Support Staff	0
1,422	1,392	3,885	1	FICA	1,754
6	5	8	2	Worker's Compensation	46
56	64	508	3	Unemployment	318
5,589	5,863	14,897	4	PERS	6,975
49	47	64	5	Life Insurance	120
88	87	19	6	Accident/Disability Insurance	158
5,302	5,559	13,020	7	Health Insurance	2,562
0	0	0	8	Paid Family & Medical Leave	138
32,996	33,000	83,191		Total Personnel Services	35,000
37	0	0	7115	Postage	0
0	0	0	7250	Training & Continuing Education	3,000
790	0	0	7400	Contracted Services	4,500
12	0	0	7630	Bank Charges	0
85	0	0	7790	Telephone	0
3,380	0	0	7800	Office Rental	0
4,304	0	0		Total Materials & Services	7,500
37,300	33,000	83,191		Total Expenditures and Fund Balance	42,500

The Small Business Development Center (SBDC) receives funding from multiple sources, including Federal, State, and local (College) match. Program income is also earned and expended to support the Center. These sources fund one half-time Director, one full-time Assistant Director, one full-time Program Coordinator, hourly Business Advisors, and adjunct and contract instructors. The purpose of the SBDC is to provide confidential no-cost advice and affordable training to Klamath and Lake County's small for-profit businesses, assisting pre-venture and existing entrepreneurs with ideation; access to capital; business plan and funding proposal development; retention and creation of jobs.

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

1506 - SBDC - State Sources

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
540	0	0	6200	Adjunct Faculty - Non-Credit	0
4,371	28,278	42,164	6600	Administrative Salaries	53,295
3,664	0	0	6700	Full Time Support Staff	0
38,224	150	49,738	6800	Part Time Support Staff	0
3,501	2,077	7,374	1	FICA	4,077
18	11	0	2	Worker's Compensation	46
137	449	964	3	Unemployment	746
8,675	5,615	12,367	4	PERS	16,212
32	70	0	5	Life Insurance	120
9	476	0	6	Accident/Disability Insurance	187
12,125	7,877	12,462	7	Health Insurance	14,456
0	0	0	8	Paid Family & Medical Leave	320
71,297	45,003	125,069		Total Personnel Services	89,459
0	33	0	7050	Supplies	0
0	24	0	7060	Books	0
30	22	0	7115	Postage	0
0	500	1,600	7150	Marketing	0
134	1,811	0	7240	Travel	0
1,733	605	0	7250	Training & Continuing Education	0
724	0	0	7350	Dues / Memberships	0
300	250	0	7360	Subscriptions	0
3,503	0	0	7400	Contracted Services	0
310	0	0	7630	Bank Charges	0
187	971	0	7790	Telephone	0
3,380	0	0	7800	Office Rental	0
4,307	0	0	7925	Tools & Equipment < \$5,000	0
14,608	4,216	1,600		Total Materials & Services	0
85,905	49,219	126,669		Total Expenditures and Fund Balance	89,459

The Small Business Development Center (SBDC) receives funding from multiple sources, including Federal, State, and local (College) match. Program income is also earned and expended to support the Center. These sources fund one half-time Director, one full-time Assistant Director, one full-time Program Coordinator, hourly Business Advisors, and adjunct and contract instructors. The purpose of the SBDC is to provide confidential no-cost advice and affordable training to Klamath and Lake County's small for-profit businesses, assisting pre-venture and existing entrepreneurs with ideation; access to capital; business plan and funding proposal development; retention and creation of jobs.

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

2518 - SBDC - Foundation

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
0	0	0	6600	Administrative Salaries	11,465
0	1,994	0	6700	Full Time Support Staff	12,873
0	150	62,809	6800	Part Time Support Staff	0
0	164	4,805	1	FICA	1,862
0	1	0	2	Worker's Compensation	92
0	8	628	3	Unemployment	339
0	377	0	4	PERS	7,404
0	5	0	5	Life Insurance	240
0	3	0	6	Accident/Disability Insurance	309
0	513	0	7	Health Insurance	6,938
0	0	0	8	Paid Family & Medical Leave	146
0	3,215	68,242		Total Personnel Services	41,668
0	0	2,970	7400	Contracted Services	0
0	0	2,970		Total Materials & Services	0
0	3,215	71,212		Total Expenditures and Fund Balance	41,668

The Klamath IDEA is a community initiative that is fiscally hosted by the KCC Foundation and receives funding from multiple sources including grants and contracts with the State, Klamath County, the City of Klamath Falls, and private foundations. Additionally the operation is supported by donations, sponsorships, and event income. These sources fund one half-time Director and one full-time Entrepreneur Concierge. Klamath IDEA is responsible for entrepreneurial ecosystem development in Klamath County. No KCC general fund dollars are provided to Klamath IDEA. The Klamath IDEA reimburses the College for personnel costs incurred.

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

2522 - SBDC - Foundation - Ford Foundation

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
3,818	0	0	6600	Administrative Salaries	22,929
0	0	0	6700	Administrative Salaries	30,036
0	783	900	6800	Part Time Support Staff	0
226	64	69	1	FICA	4,052
1	0	95	2	Worker's Compensation	92
9	4	9	3	Unemployment	739
894	221	0	4	PERS	16,112
8	0	0	5	Life Insurance	240
3	0	0	6	Accident/Disability Insurance	333
845	0	0	7	Health Insurance	14,516
0	0	0	8	Paid Family & Medical Leave	318
5,804	1,073	1,073		Total Personnel Services	89,367
5,804	1,073	1,073		Total Expenditures and Fund Balance	89,367

The Klamath IDEA is a community initiative that is fiscally hosted by the KCC Foundation and receives funding from multiple sources including grants and contracts with the State, Klamath County, the City of Klamath Falls, and private foundations. Additionally the operation is supported by donations, sponsorships, and event income. These sources fund one half-time Director and one full-time Entrepreneur Concierge. Klamath IDEA is responsible for entrepreneurial ecosystem development in Klamath County. No KCC general fund dollars are provided to Klamath IDEA. The Klamath IDEA reimburses the College for personnel costs incurred.

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

2528 - SBDC - ROI

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
1,093	6,750	17,212	6600	Administrative Salaries	11,465
33,027	0	30,747	6700	Full Time Support Staff	8,582
2,461	474	833	1	FICA	1,534
15	1	11	2	Worker's Compensation	92
96	25	109	3	Unemployment	279
3,718	1,975	3,192	4	PERS	6,099
93	13	13	5	Life Insurance	240
172	5	6	6	Accident/Disability Insurance	304
14,324	0	2,790	7	Health Insurance	4,839
0	0	0	8	Paid Family & Medical Leave	120
55,000	9,242	54,912		Total Personnel Services	33,554
55,000	9,242	54,912		Total Expenditures and Fund Balance	33,554

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KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

096 - NATIONAL SCIENCE FOUNDATION GRANT

Actual 2020-21	Actual 2021-22	Budget 2022-23	Number	Account Description	Proposed Amount
1,050	4,033	74,987	4000	Federal Grants	118,999
1,050	4,033	74,987		Total Federal Sources	118,999
1,050	4,033	74,987		Total Resources	118,999

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

1321 - National Science Foundation

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
0	0	0	6120	Adjunct Faculty - Credit	77,223
0	0	0	1	FICA	5,908
0	0	0	2	Worker's Compensation	46
0	0	0	3	Unemployment	1,081
0	0	0	4	PERS	15,575
0	0	0	8	Paid Family & Medical Leave	463
0	0	0		Total Personnel Services	100,296
0	0	0	7050	Supplies	125
0	0	0	7240	Travel	2,203
1,050	0	0	7400	Contracted Services	16,375
1,050	0	0		Total Materials & Services	18,703
0	0	0	9110	Indirect Cost Expense	0
0	0	0		Total Transfers Out	0
1,050	0	0		Total Expenditures and Fund Balance	118,999

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

103 - VETERANS RESOURCE GRANT

Actual 2020-21	Actual 2021-22	Budget 2022-23	Number	Account Description	Proposed Amount
32,012	33,924	15,340	4110	Grants and Contracts	13,000
32,012	33,924	15,340		Total State Sources	13,000
32,012	33,924	15,340		Total Resources	13,000

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

3515 - Veteran Resource Grant

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
9,716	5,307	0	6800	Part Time Support Staff	0
743	406	0	1	FICA	0
8	4	0	2	Worker's Compensation	0
29	21	0	3	Unemployment	0
1,077	1,557	0	4	PERS	0
11,573	7,295	0		Total Personnel Services	0
11,489	21,752	11,340	7062	Books for Students	10,000
8,862	4,157	750	7150	Marketing	1,000
88	0	3,250	7400	Contracted Services	2,000
0	720	0	7925	Tools & Equipment < \$5,000	0
20,439	26,629	15,340		Total Materials & Services	13,000
32,012	33,924	15,340		Total Expenditures and Fund Balance	13,000

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

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

106 - HIGH SCHOOL EQUIVALENCY PROG. (HEP)

Actual 2020-21	Actual 2021-22	Budget 2022-23	Number	Account Description	Proposed Amount
383,315	454,916	464,409	4000	Federal Grants	500,358
383,315	454,916	464,409		Total Federal Sources	500,358
383,315	454,916	464,409		Total Resources	500,358

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Fiscal Year 2023-2024

1207 - High School Equivalency Prog.- (HEP)

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
0	21,332	0	6200	Adjunct Faculty - Non-Credit	0
66,079	63,493	67,509	6600	Administrative Salaries	72,130
82,023	129,194	147,952	6700	Full Time Support Staff	160,096
19,351	3,742	0	6800	Part Time Support Staff	0
12,727	16,612	16,482	1	FICA	17,765
80	84	98	2	Worker's Compensation	184
504	859	2,155	3	Unemployment	3,232
25,161	50,742	63,194	4	PERS	70,643
416	735	400	5	Life Insurance	480
695	1,241	216	6	Accident/Disability Insurance	792
44,080	54,475	74,400	7	Health Insurance	76,800
0	0	0	8	Paid Family & Medical Leave	1,393
251,116	342,508	372,406		Total Personnel Services	403,515
1,603	1,801	500	7050	Supplies	700
0	2,739	0	7051	Supplies for Students	0
0	0	18,190	7060	Books	0
1,580	475	0	7062	Books for Students	200
180	120	0	7100	Printing	60
302	0	100	7115	Postage	0
18,990	9,159	1,000	7150	Marketing	3,000
2,868	10,015	9,905	7240	Travel	1,849
798	7,886	2,000	7250	Training & Continuing Education	10,000
7,750	10,884	0	7253	Other Training Stipends	4,000
5,722	6,892	9,000	7300	Student Support - Exempt	14,300
12,026	8,332	9,000	7301	Student Support - Non-Educational	18,000
1,000	1,500	0	7350	Dues / Memberships	1,500
35,323	9,494	2,500	7400	Contracted Services	1,000
4,045	4,030	10,215	7758	Student Tuition Waivers - GED/Other	6,000
13,505	7,318	0	7925	Tools & Equipment < \$5,000	2,000
105,692	80,644	62,410		Total Materials & Services	62,609
26,507	31,764	29,593	9110	Indirect Cost Expense	34,234

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

1207 - High School Equivalency Prog.- (HEP)

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
26,507	31,764	29,593		Total Transfers Out	34,234
383,315	454,916	464,409		Total Expenditures and Fund Balance	500,358

The High School Equivalency Program is made available through a Federal Grant that provides funding for one administrative salary, and three full time support staff in addition to needed materials and services to support Migrant Seasonal Farm Workers and their families receive a GED. This cost center supports the Strategic Plan Initiatives of Student Success, Future-focused education and services, and Community engagement.

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

108 - STRENGTHENING INSTITUTIONS - TITLE III

Actual 2020-21	Actual 2021-22	Budget 2022-23	Number	Account Description	Proposed Amount
347,312	330,131	651,149	4000	Federal Grants	372,909
347,312	330,131	651,149		Total Federal Sources	372,909
347,312	330,131	651,149		Total Resources	372,909

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

3524 - Strengthening Institutions - Title III

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
6,000	16,219	0	6130	Full Time - 9 Month Faculty	0
113,645	141,975	172,846	6600	Administrative Salaries	180,174
37,905	6,800	0	6700	Full Time Support Staff	0
7,796	16,572	40,532	6800	Part Time Support Staff	16,512
12,116	13,855	16,324	1	FICA	15,046
58	66	135	2	Worker's Compensation	184
476	763	2,133	3	Unemployment	2,753
37,478	47,145	53,281	4	PERS	54,809
288	335	405	5	Life Insurance	360
511	585	162	6	Accident/Disability Insurance	594
36,852	38,472	55,800	7	Health Insurance	57,600
0	0	0	8	Paid Family & Medical Leave	1,180
0	2	0	9	Other Employment Taxes	0
253,126	282,789	341,618		Total Personnel Services	329,212
6,772	4,601	554	7050	Supplies	574
827	0	111	7051	Supplies for Students	111
1,493	309	200	7060	Books	200
480	120	832	7100	Printing	879
3,644	0	0	7150	Marketing	0
251	5,087	22,459	7240	Travel	1,933
613	1,375	0	7250	Training & Continuing Education	0
2,008	228	0	7350	Dues / Memberships	0
21,913	32,809	25,000	7360	Subscriptions	0
0	0	15,000	7400	Contracted Services	15,000
698	0	0	7850	Repairs	0
27,987	250	0	7925	Tools & Equipment < \$5,000	0
2,542	2,565	0	7935	Software < \$5,000	25,000
7,298	0	0	7940	Furniture < \$5,000	0
76,524	47,342	64,156		Total Materials & Services	43,697
329,650	330,131	405,774		Total Expenditures and Fund Balance	372,909

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

109 - DHS TANF JOBS

Actual 2020-21	Actual 2021-22	Budget 2022-23	Number	Account Description	Proposed Amount
98,725	99,098	127,400	4110	Grants and Contracts	140,384
98,725	99,098	127,400		Total State Sources	140,384
98,725	99,098	127,400		Total Resources	140,384

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

1359 - DHS TANF Jobs

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
3,961	1,679	3,500	6200	Adjunct Faculty - Non-Credit	2,465
42,199	34,628	46,301	6700	Full Time Support Staff	50,004
0	14,085	0	6800	Part Time Support Staff	17,500
3,388	3,785	3,842	1	FICA	5,353
21	24	50	2	Worker's Compensation	138
133	192	483	3	Unemployment	980
12,634	9,658	14,580	4	PERS	20,693
106	86	100	5	Life Insurance	120
197	139	54	6	Accident/Disability Insurance	198
17,300	13,097	18,600	7	Health Insurance	24,219
0	0	0	8	Paid Family & Medical Leave	420
79,939	77,372	87,510		Total Personnel Services	122,090
677	141	100	7050	Supplies	300
0	0	340	7051	Supplies for Students	0
52	0	100	7100	Printing	0
0	172	1,500	7240	Travel	1,595
0	0	2,000	7251	Participant Training NC - Exempt	0
1,887	1,353	4,500	7300	Student Support - Exempt	0
111	0	0	7755	Student Tuition Waivers - Credit	0
6,860	7,058	15,500	7756	Student Tuition Waivers - Non-Credit	0
1,775	1,660	2,200	7758	Student Tuition Waivers - GED/Other	0
0	642	0	7925	Tools & Equipment < \$5,000	0
0	229	0	7940	Furniture < \$5,000	0
11,363	11,253	26,240		Total Materials & Services	1,895
7,424	10,473	13,650	9110	Indirect Cost Expense	16,399
7,424	10,473	13,650		Total Transfers Out	16,399
98,725	99,098	127,400		Total Expenditures and Fund Balance	140,384

DHS TANF JOBS is provided this Biennium under a two-year grant with Department of Human Services (DHS) dedicated to serving Temporary Assistance to Needy Families (TANF) recipients with needed education and life skills, such as, GED, Industry Certificates, managing a home budget, etc. This cost center supports the Strategic Plan Initiatives of Student Success, Future-focused education and services, and Community engagement.

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

112 - USDA - FS Fund

Actual 2020-21	Actual 2021-22	Budget 2022-23	Number	Account Description	Proposed Amount
0	0	115,000	4000	Federal Grants	133,285
0	0	115,000		Total Federal Sources	133,285
0	0	115,000		Total Resources	133,285

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

2532 - USDA - FS Grant

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
0	0	50,000	6600	Administrative Salaries	69,960
0	0	36,625	1	FICA	5,352
0	0	0	2	Worker's Compensation	46
0	0	0	3	Unemployment	979
0	0	0	4	PERS	21,282
0	0	0	5	Life Insurance	120
0	0	0	6	Accident/Disability Insurance	198
0	0	0	7	Health Insurance	28,428
0	0	0	8	Paid Family & Medical Leave	420
0	0	86,625		Total Personnel Services	126,785
0	0	0	7050	Supplies	2,000
0	0	4,000	7240	Travel	4,500
0	0	2,725	7250	Training & Continuing Education	0
0	0	21,650	7400	Contracted Services	0
0	0	28,375		Total Materials & Services	6,500
0	0	115,000		Total Expenditures and Fund Balance	133,285

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

113 - DOL Strengthening Community Colleges

Actual 2020-21	Actual 2021-22	Budget 2022-23	Number	Account Description	Proposed Amount
0	0	81,120	4000	Federal Grants	80,000
0	0	81,120		Total Federal Sources	80,000
0	0	81,120		Total Resources	80,000

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

2533 - DOL Strengthening Community Colleges

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
0	0	40,000	6200	Adjunct Faculty - Non-Credit	0
0	0	0	6700	Full Time Support Staff	44,000
0	0	0	1	FICA	3,366
0	0	0	2	Worker's Compensation	46
0	0	0	3	Unemployment	616
0	0	0	4	PERS	13,385
0	0	0	5	Life Insurance	120
0	0	0	6	Accident/Disability Insurance	198
0	0	0	7	Health Insurance	15,505
0	0	0	8	Paid Family & Medical Leave	264
0	0	40,000		Total Personnel Services	77,500
0	0	500	7050	Supplies	500
0	0	2,100	7240	Travel	2,000
0	0	2,600		Total Materials & Services	2,500
0	0	38,520	8000	Equipment - Exempt	0
0	0	38,520		Total Capital Outlay	0
0	0	81,120		Total Expenditures and Fund Balance	80,000

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

114 - Benefits Navigator

Actual 2020-21	Actual 2021-22	Budget 2022-23	Number	Account Description	Proposed Amount
0	27,085	84,450	4110	Grants and Contracts	78,196
0	27,085	84,450		Total State Sources	78,196
0	27,085	84,450		Total Resources	78,196

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

3531 - Benefits Navigator Grant

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
0	22,093	46,330	6700	Full Time Support Staff	48,884
0	1,695	3,544	1	FICA	3,740
0	11	29	2	Worker's Compensation	46
0	89	463	3	Unemployment	684
0	0	13,589	4	PERS	14,871
0	47	112	5	Life Insurance	120
0	85	54	6	Accident/Disability Insurance	198
0	2,967	18,600	7	Health Insurance	9,360
0	0	0	8	Paid Family & Medical Leave	293
0	26,985	82,721		Total Personnel Services	78,196
0	60	100	7050	Supplies	0
0	39	1,629	7240	Travel	0
0	99	1,729		Total Materials & Services	0
0	27,085	84,450		Total Expenditures and Fund Balance	78,196

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

115 - SOESD-Ignite Grant

Actual 2020-21	Actual 2021-22	Budget 2022-23	Number	Account Description	Proposed Amount
0	88,802	72,000	4110	Grants and Contracts	36,000
0	88,802	72,000		Total Local Sources	36,000
0	88,802	72,000		Total Resources	36,000

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

2535 - SOESD-IGNITE Grant

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
0	44,534	30,000	6600	Administrative Salaries	0
0	3,417	7,000	1	FICA	0
0	17	0	2	Worker's Compensation	0
0	178	0	3	Unemployment	0
0	13,066	0	4	PERS	0
0	61	0	5	Life Insurance	0
0	129	0	6	Accident/Disability Insurance	0
0	7,692	0	7	Health Insurance	0
0	69,095	37,000		Total Personnel Services	0
0	0	3,000	7150	Marketing	0
0	0	3,000	7240	Travel	0
0	19,708	29,000	7925	Tools & Equipment < \$5,000	36,000
0	19,708	35,000		Total Materials & Services	36,000
0	88,802	72,000		Total Expenditures and Fund Balance	36,000

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

117 - FRO-BOLI

Actual 2020-21	Actual 2021-22	Budget 2022-23	Number	Account Description	Proposed Amount
0	0	139,240	4110	Grants and Contracts	109,870
0	0	139,240		Total State Sources	109,870
0	0	139,240		Total Resources	109,870

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

1517 - FRO-BOLI

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
0	0	49,500	6200	Adjunct Faculty - Non-Credit	42,613
0	0	0	1	FICA	3,260
0	0	0	2	Worker's Compensation	46
0	0	0	3	Unemployment	597
0	0	0	4	PERS	2,729
0	0	0	8	Paid Family & Medical Leave	256
0	0	49,500		Total Personnel Services	49,501
0	0	0	7150	Marketing	3,500
0	0	0	7150	Supplies	300
0	0	0	7240	Travel	6,570
0	0	0	7300	Student Support - Exempt	27,312
0	0	78,445	7400	Contracted Services	0
0	0	0	7755	Student Tuition Waivers - Credit	6,500
0	0	0	7756	Student Tuition Waivers - Non-Credit	6,500
0	0	78,445		Total Materials & Services	50,682
0	0	11,295	9110	Indirect Cost Expense	9,687
0	0	11,295		Total Transfers Out	9,687
0	0	139,240		Total Expenditures and Fund Balance	109,870

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

120 - CCL NAVIGATOR GRANT

Actual 2020-21	Actual 2021-22	Budget 2022-23	Number	Account Description	Proposed Amount
0	0	122,843	4110	Grants and Contracts	118,829
0	0	122,843		Total State Sources	118,829
0	0	122,843		Total Resources	118,829

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

2539 - CCL Navigator Grant

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
0	0	96,000	6600	Administrative Salaries	63,600
0	0	0	1	FICA	4,865
0	0	0	2	Worker's Compensation	46
0	0	0	3	Unemployment	890
0	0	0	4	PERS	19,347
0	0	0	5	Life Insurance	120
0	0	0	6	Accident/Disability Insurance	198
0	0	0	7	Health Insurance	9,600
0	0	0	8	Paid Family & Medical Leave	382
0	0	96,000		Total Personnel Services	99,048
0	0	2,675	7050	Supplies	649
0	0	6,000	7240	Travel	7,279
0	0	7,000	7925	Tools & Equipment < \$5,000	1,050
0	0	15,675		Total Materials & Services	8,978
0	0	11,168	9110	Indirect Cost Expense	10,803
0	0	11,168		Total Transfers Out	10,803
0	0	122,843		Total Expenditures and Fund Balance	118,829

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

122 - Well Drilling Equip and Curriculum Grant

Actual 2020-21	Actual 2021-22	Budget 2022-23	Number	Account Description	Proposed Amount
0	0	0	4110	Grants and Contracts	975,000
0	0	0		Total State Sources	975,000
0	0	0		Total Resources	975,000

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

1518 - Well Drilling and Curriculum

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
0	0	0	6200	Adjunct Faculty - Non-Credit	21,502
0	0	0	1	FICA	1,645
0	0	0	2	Worker's Compensation	46
0	0	0	3	Unemployment	301
0	0	0	4	PERS	1,377
0	0	0	8	Paid Family & Medical Leave	129
0	0	0		Total Personnel Services	25,000
0	0	0	7150	Marketing	3,375
0	0	0		Total Materials & Services	3,375
0	0	0	8000	Equipment - Exempt	946,625
0	0	0		Total Capital Outlay	946,625
0	0	0		Total Expenditures and Fund Balance	975,000

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RESERVE FUNDS

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KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

300 - RESERVE FOR PROGRAM DEVELOPMENT

Actual 2020-21	Actual 2021-22	Budget 2022-23	Number	Account Description	Proposed Amount
24	35	0	4600	Interest, Investment	75
24	35	0		Total Interest Income	75
3,156	3,180	3,156	5999	Carry Forward	3,280
3,156	3,180	3,156		Total Carry Forward	3,280
3,180	3,215	3,156		Total Resources	3,355

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

5603 - Reserve for Program Development

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
0	0	3,156	7925	Tools & Equipment < \$5,000	3,355
0	0	3,156		Total Materials & Services	3,355
3,180	3,215	0	3998	Fund Balance	0
3,180	3,215	0		Total Fund Balance	0
3,180	3,215	3,156		Total Expenditures and Fund Balance	3,355

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 student success, future-focused education and services, organizational viability, community engagement, and advanced planning and strategy.

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

301 - RESERVE - RAINY DAY

Actual 2020-21	Actual 2021-22	Budget 2022-23	Number	Account Description	Proposed Amount
4,764	20,069	0	4600	Interest, Investment	45,000
4,764	20,069	0		Total Interest Income	45,000
1,067,037	888,777	194,104	5000	Transfers In - General Fund	900,000
1,067,037	888,777	194,104		Total Transfers In	900,000
166,061	1,237,862	2,128,571	5999	Carry Forward	2,385,812
166,061	1,237,862	2,128,571		Total Carry Forward	2,385,812
1,237,862	2,146,708	2,322,675		Total Resources	3,330,812

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

5611 - Reserve - Rainy Day

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
0	0	0	9000	Contingency	1,330,812
0	0	0		Total Contingency	1,330,812
1,237,862	2,146,708	0	3998	Fund Balance	0
1,237,862	2,146,708	0		Total Fund Balance	0
0	0	2,322,675	3999	Unappropriated Balance	2,000,000
0	0	2,322,675		Total Unappropriated Fund Balance	2,000,000
1,237,862	2,146,708	2,322,675		Total Expenditures and Fund Balance	3,330,812

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.”

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

302 - RESERVE FOR EQUIPMENT

Actual 2020-21	Actual 2021-22	Budget 2022-23	Number	Account Description	Proposed Amount
115	274	0	4600	Interest, Investment	500
115	274	0		Total Interest Income	500
0	15,000	15,000	5000	Transfers In - General Fund	15,000
0	15,000	15,000		Total Transfers In	15,000
14,919	15,034	15,000	5999	Carry Forward	46,000
14,919	15,034	15,000		Total Carry Forward	46,000
15,034	30,308	30,000		Total Resources	61,500

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

5605 - Reserve for Equipment

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
0	0	30,000	7925	Tools & Equipment < \$5,000	30,000
0	0	30,000		Total Materials & Services	30,000
0	0	0	8000	Equipment	31,500
0	0	0		Total Capital Outlay	31,500
15,034	30,308	0	3998	Fund Balance	0
15,034	30,308	0		Total Fund Balance	0
15,034	30,308	30,000		Total Expenditures and Fund Balance	61,500

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."

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

303 - RESERVE FOR FURNITURE

Actual 2020-21	Actual 2021-22	Budget 2022-23	Number	Account Description	Proposed Amount
212	452	0	4600	Interest, Investment	1,000
212	452	0		Total Interest Income	1,000
0	25,000	10,000	5000	Transfers In - General Fund	10,000
0	25,000	10,000		Total Transfers In	10,000
30,740	26,452	20,000	5999	Carry Forward	60,266
30,740	26,452	20,000		Total Carry Forward	60,266
30,952	51,904	30,000		Total Resources	71,266

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

5606 - Reserve for Furniture

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
4,500	2,638	30,000	7940	Furniture < \$5,000	30,000
4,500	2,638	30,000		Total Materials & Services	30,000
0	0	0	8020	Furniture	41,266
0	0	0		Total Capital Outlay	41,266
26,452	49,266	0	3998	Fund Balance	0
26,452	49,266	0		Total Fund Balance	0
30,952	51,904	30,000		Total Expenditures and Fund Balance	71,266

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."

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

304 - RESERVE FOR TECHNOLOGY

Actual 2020-21	Actual 2021-22	Budget 2022-23	Number	Account Description	Proposed Amount
171	246	0	4600	Interest, Investment	500
171	246	0		Total Interest Income	500
22,215	22,386	22,386	5999	Carry Forward	22,632
22,215	22,386	22,386		Total Carry Forward	22,632
22,386	22,632	22,386		Total Resources	23,132

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

5602 - Reserve for Technology

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
0	0	22,386	8000	Equipment	23,132
0	0	22,386		Total Capital Outlay	23,132
22,386	22,632	0	3998	Fund Balance	0
22,386	22,632	0		Total Fund Balance	0
22,386	22,632	22,386		Total Expenditures and Fund Balance	23,132

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."

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

305 - RESERVE FOR BUILDING

Actual 2020-21	Actual 2021-22	Budget 2022-23	Number	Account Description	Proposed Amount
13	18	0	4600	Interest, Investment	200
13	18	0		Total Interest Income	200
0	20,000	20,000	5000	Transfers In - General Fund	30,000
0	20,000	20,000		Total Transfers In	30,000
1,653	1,666	2,000	5999	Carry Forward	22,889
1,653	1,666	2,000		Total Carry Forward	22,889
1,666	21,684	22,000		Total Resources	53,089

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

5604 - Reserve for Building

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
0	12,720	22,000	7400	Contracted Services	53,089
0	12,720	22,000		Total Materials & Services	53,089
1,666	8,964	0	3998	Fund Balance	0
1,666	8,964	0		Total Fund Balance	0
1,666	21,684	22,000		Total Expenditures and Fund Balance	53,089

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."

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

306 - STAFF DEVELOPMENT - INSTRUCTIONAL

Actual 2020-21	Actual 2021-22	Budget 2022-23	Number	Account Description	Proposed Amount
18	448	0	4600	Interest, Investment	1,000
18	448	0		Total Interest Income	1,000
40,000	20,000	20,000	5000	Transfers In - General Fund	15,000
40,000	20,000	20,000		Total Transfers In	15,000
1,287	36,302	35,000	5999	Carry Forward	34,000
1,287	36,302	35,000		Total Carry Forward	34,000
41,305	56,750	55,000		Total Resources	50,000

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

5607 - Reserve - Staff Dev. - Instructional

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
0	1,833	0	6120	Adjunct Faculty - Credit	0
0	132	0	1	FICA	0
0	0	0	2	Worker's Compensation	0
0	7	0	3	Unemployment	0
0	588	0	4	PERS	0
0	2,560	0		Total Personnel Services	0
5,003	14,850	55,000	7250	Training & Continuing Education	50,000
5,003	14,850	55,000		Total Materials & Services	50,000
36,302	39,339	0	3998	Fund Balance	0
36,302	39,339	0		Total Fund Balance	0
41,305	56,750	55,000		Total Expenditures and Fund Balance	50,000

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 student success, future-focused education and services, organizational viability, community engagement, and advanced planning and strategy.

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

307 - RESERVE - SNOW REMOVAL

Actual 2020-21	Actual 2021-22	Budget 2022-23	Number	Account Description	Proposed Amount
15	59	0	4600	Interest, Investment	150
15	59	0		Total Interest Income	150
0	5,000	3,000	5000	Transfers In - General Fund	3,000
0	5,000	3,000		Total Transfers In	3,000
2,000	2,015	12,000	5999	Carry Forward	6,850
2,000	2,015	12,000		Total Carry Forward	6,850
2,015	7,074	15,000		Total Resources	10,000

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

5608 - Reserve for Snow Removal

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
0	0	15,000	7421	Contracted Services - Snow Removal	10,000
0	0	15,000		Total Materials & Services	10,000
2,015	7,074	0	3998	Fund Balance	0
2,015	7,074	0		Total Fund Balance	0
2,015	7,074	15,000		Total Expenditures and Fund Balance	10,000

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."

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

308 - RESERVE - BUILDING MAINTENANCE

Actual 2020-21	Actual 2021-22	Budget 2022-23	Number	Account Description	Proposed Amount
-8	3	0	4600	Interest, Investment	400
-8	3	0		Total Interest Income	400
0	65,000	50,000	5000	Transfers In - General Fund	50,000
0	65,000	50,000		Total Transfers In	50,000
1,240	1,232	30,000	5999	Carry Forward	101,136
1,240	1,232	30,000		Total Carry Forward	101,136
1,232	66,235	80,000		Total Resources	151,536

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

5609 - Reserve for Building Maint.

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
0	15,499	50,000	7400	Contracted Services	100,000
0	0	30,000	7850	Repairs	51,536
0	15,499	80,000		Total Materials & Services	151,536
1,232	50,736	0	3998	Fund Balance	0
1,232	50,736	0		Total Fund Balance	0
1,232	66,235	80,000		Total Expenditures and Fund Balance	151,536

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."

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

310 - RESERVE PERS LIABILITY

Actual 2020-21	Actual 2021-22	Budget 2022-23	Number	Account Description	Proposed Amount
10,169	14,832	0	4600	Interest, Investment	35,000
10,169	14,832	0		Total Interest Income	35,000
1,314,155	1,348,207	1,348,207	5999	Carry Forward	1,398,039
1,314,155	1,348,207	1,348,207		Total Carry Forward	1,398,039
1,324,324	1,363,039	1,348,207		Total Resources	1,433,039

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

5610 - Reserve for PERS Liability

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
-23,883	0	1,348,207	4	PERS	1,433,039
-23,883	0	1,348,207		Total Personnel Services	1,433,039
1,348,207	1,363,039	0	3998	Fund Balance	0
1,348,207	1,363,039	0		Total Fund Balance	0
1,324,324	1,363,039	1,348,207		Total Expenditures and Fund Balance	1,433,039

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

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KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

200 - BOOKSTORE

Actual 2020-21	Actual 2021-22	Budget 2022-23	Number	Account Description	Proposed Amount
95	0	0	4700	Sales	0
272,804	182,989	252,500	4701	Book Sales - New	252,500
104,703	63,953	150,000	4702	Book Sales - Used	150,000
32,716	37,083	56,503	4703	Supply Sales	56,503
8,217	7,791	13,158	4704	Clothing Sales	13,158
12,297	9,648	33,950	4705	Food & Beverage Sales	33,950
562	1,220	1,500	4707	Commissions	1,500
549	528	500	4708	Freight Income	500
1,862	1,966	1,200	4709	Other Sales	1,200
0	11	0	4725	Discounts and Promotions	0
-47	3	0	4799	Cash Over / Short	0
433,759	305,190	509,311		Total Other Revenue	509,311
109,681	131,899	150,000	5999	Carry Forward	58,000
109,681	131,899	150,000		Total Carry Forward	58,000
543,440	437,089	659,311		Total Resources	567,311

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

9501 - Bookstore

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
45,000	45,900	49,802	6600	Administrative Salaries	53,027
0	88	0	6800	Part Time Support Staff	31,800
3,010	3,275	30,000	6900	Student Wages	5,000
3,275	3,638	6,105	1	FICA	6,872
26	27	30	2	Worker's Compensation	138
128	189	798	3	Unemployment	1,251
11,824	13,511	14,607	4	PERS	25,805
118	118	100	5	Life Insurance	120
213	213	54	6	Accident/Disability Insurance	198
16,998	17,736	18,600	7	Health Insurance	28,799
0	0	0	8	Paid Family & Medical Leave	539
80,592	84,695	120,096		Total Personnel Services	153,549
190,963	140,802	192,000	7001	Books - New CGS	192,000
68,057	51,283	97,000	7002	Books - Used CGS	85,000
19,629	31,677	36,801	7003	Supplies CGS	36,804
4,109	13,307	6,508	7004	Clothing CGS	14,530
8,609	6,754	23,765	7010	Food & Beverage CGS	12,185
931	983	1,000	7030	Other CGS	1,000
0	0	500	7031	Books for Resale	500
160	0	3,325	7034	Shrinkage	1,875
28	0	750	7035	Dept. Changes/Deadstock>Returns	750
565	142	1,000	7050	Supplies	1,000
0	63	150	7100	Printing	150
12,602	10,554	21,000	7115	Postage	13,000
425	342	550	7150	Marketing	550
128	140	1,000	7240	Travel	1,500
200	125	275	7350	Dues / Memberships	750
13,030	14,580	21,500	7400	Contracted Services	14,580
5,607	1,816	6,950	7630	Bank Charges	2,500
0	0	2,450	7900	Allowance for Doubtful Accounts	1,500
5,905	93	0	7925	Tools & Equipment < \$5,000	2,100
330,949	272,663	416,524		Total Materials & Services	382,274

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

9501 - Bookstore

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
0	0	4,000	8000	Equipment	4,000
0	0	4,000		Total Capital Outlay	4,000
0	0	0	9000	Contingency	27,488
0	0	0		Total Contingency	27,488
131,899	79,731	0	3998	Fund Balance	0
131,899	79,731	0		Total Fund Balance	0
0	0	118,691	3999	Unappropriated Balance	0
0	0	118,691		Total Unappropriated Fund Balance	0
543,440	437,089	659,311		Total Expenditures, Fund Balance, and Unappropriated Fund Balance	567,311

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

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

250 - FOOD SERVICE

Actual 2020-21	Actual 2021-22	Budget 2022-23	Number	Account Description	Proposed Amount
7,076	1,000	6,000	4721	Catering	6,000
7,076	1,000	6,000		Total Other Revenue	6,000
35,654	24,089	11,720	5000	Transfers In - General Fund	15,000
35,654	24,089	11,720		Total Transfers In	15,000
694	694	0	5999	Carry Forward	0
694	694	0		Total Carry Forward	0
43,424	25,783	17,720		Total Resources	21,000

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

9502 - Food Service

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
19,883	1,451	0	6800	Part Time Support Staff	0
1,521	111	0	1	FICA	0
11	0	0	2	Worker's Compensation	0
60	4	0	3	Unemployment	0
5,442	426	0	4	PERS	0
6,642	0	0	7	Health Insurance	0
33,558	1,993	0		Total Personnel Services	0
7,591	1,967	14,000	7000	Merchandise for Resale	14,000
0	905	0	7011	Consumable Supplies	0
0	1,432	200	7050	Supplies	200
0	0	500	7100	Printing	500
872	5,500	1,800	7400	Contracted Services	5,080
0	605	0	7645	Other Fees & Services	0
0	432	500	7850	Repairs	500
708	2,111	720	7920	Equipment Lease / Rental	720
0	2,543	0	7925	Tools & Equipment < \$5,000	0
9,172	15,496	17,720		Total Materials & Services	21,000
0	7,600	0	8000	Equipment	0
0	7,600	0		Total Capital Outlay	0
694	694	0	3998	Fund Balance	0
694	694	0		Total Fund Balance	0
43,424	25,783	17,720		Total Expenditures	21,000

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

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

260 - COSMETOLOGY PROGRAM

Actual 2020-21	Actual 2021-22	Budget 2022-23	Number	Account Description	Proposed Amount
0	0	0	4700	Miscellaneous Revenue	121,898
0	0	0		Total Other revenue	121,898
0	0	0		Total Resources	121,898

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

9503 - Cosmetology Program

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
0	0	0	6600	Administrative Salaries	38,160
0	0	0	6900	Student Wages	10,000
0	0	0	1	FICA	3,684
0	0	0	2	Worker's Compensation	92
0	0	0	3	Unemployment	674
0	0	0	4	PERS	11,608
0	0	0	5	Life Insurance	120
0	0	0	6	Accident/Disability Insurance	171
0	0	0	7	Health Insurance	9,600
0	0	0	8	Paid Family & Medical Leave	289
0	0	0		Total Personnel Services	74,398
0	0	0	7000	Merchandise for Resale	600
0	0	0	7050	Supplies	45,000
0	0	0	7630	Bank Charges	400
0	0	0	7925	Tools & Equipment < \$5,000	1,500
0	0	0		Total Materials & Services	47,500
0	0	0		Total Expenditures and Fund Balance	121,898

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

270 - CHARGEPOINT

Actual 2020-21	Actual 2021-22	Budget 2022-23	Number	Account Description	Proposed Amount
0	0	0	4700	Miscellaneous Revenue	15,000
0	0	0		Total Other revenue	15,000
0	0	0		Total Resources	15,000

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

9504 - Chargepoint

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
0	0	0	7050	Supplies	2,500
0	0	0	7400	Contracted Services	2,500
0	0	0	7770	Utilities	10,000
0	0	0		Total Materials & Services	15,000
0	0	0		Total Expenditures and Fund Balance	15,000

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**DEBT SERVICE &
CAPITAL PROJECTS**

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KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

400 - DEBT SERVICE FUND

Actual 2020-21	Actual 2021-22	Budget 2022-23	Number	Account Description	Proposed Amount
3	1	0	4603	Interest Income, U.S. Bank	0
3	1	0		Total Interest Income	0
719,996	719,956	720,000	5000	Transfers In - General Fund	720,000
719,996	719,956	720,000		Total Transfers In	720,000
1	1	0	5999	Carry Forward	0
1	1	0		Total Carry Forward	0
720,000	719,958	720,000		Total Resources	720,000

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

8006 - Debt Service - 2009

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
93,720	84,583	93,720	7880	Interest Expense	93,720
215,000	220,000	215,000	7881	Principal Payments	215,000
308,720	304,583	308,720		Total Materials & Services	308,720
308,720	304,583	308,720		Total Expenditures and Fund Balance	308,720

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

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

8007 - Debt Service - 2015

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
75,082	67,678	75,083	7880	Interest Expense	75,083
336,197	347,697	336,197	7881	Principal	336,197
411,279	415,374	411,280		Total Materials & Services	411,280
411,279	415,374	411,280		Total Expenditures and Fund Balance	411,280

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

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

500 - CAPITAL PROJECTS FUND

Actual 2020-21	Actual 2021-22	Budget 2022-23	Number	Account Description	Proposed Amount
22,678	18,748	0	4210	Grants and Contracts	0
0	342	0	4280	Contribution from KCC Foundation	0
22,678	19,090	0		Total Local Sources	0
-99	423	0	4600	Interest, Investment	5,419
-99	423	0		Total Interest Income	5,419
500	0	0	4700	Miscellaneous Revenue	0
500	0	0		Total Other Revenue	0
220,000	220,000	120,000	5000	Transfers In - General Fund	60,000
220,000	220,000	120,000		Total Transfers In	60,000
38,660	199,152	200,000	5999	Carry Forward	364,581
38,660	199,152	200,000		Total Carry Forward	364,581
281,739	438,665	320,000		Total Resources	430,000

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

7001 - Small Capital Projects

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
38,461	0	0	6700	Full Time Support Staff	0
2,954	0	0	1	FICA	0
19	0	0	2	Worker's Compensation	0
116	0	0	3	Unemployment	0
10,527	0	0	4	PERS	0
94	0	0	5	Life Insurance	0
180	0	0	6	Accident/Disability Insurance	0
9,355	0	0	7	Health Insurance	0
61,706	0	0		Total Personnel Services	0
2,853	11,067	140,000	7050	Supplies	140,000
17,719	57,840	75,000	7400	Contracted Services	75,000
309	685	5,000	7920	Equipment Lease / Rental	5,000
0	0	100,000	7925	Tools & Equipment < \$5,000	100,000
20,881	69,592	320,000		Total Materials & Services	320,000
0	0	0	8000	Equipment	110,000
0	0	0		Total Capital Outlay	110,000
82,587	69,592	320,000		Total Expenditures and Fund Balance	430,000

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

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

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

Actual 2020-21	Actual 2021-22	Budget 2022-23	Number	Account Description	Proposed Amount
0	1,758,954	0	4000	Federal Grants	900,000
0	1,758,954	0		Total Federal Sources	900,000
0	2,181,909	0	4105	State Aid for Construction	0
164,917	35,083	0	4107	OR Business Development	0
0	0	6,900,000	4110	Grants and Contracts	200,000
164,917	2,216,992	6,900,000		Total State Sources	200,000
0	74,684	988,260	4110	Grants and Contracts	100,000
0	0	0	4280	Contribution from KCC Foundation	300,000
0	74,684	988,260		Total Local Sources	400,000
3,600	0	0	4600	Interest, Investment	0
3,600	0	0		Total Interest Income	0
471,740	0	0	5000	Transfers In - General Fund	0
471,740	0	0		Total Transfers In	0
695,753	933,766	200,000	5999	Carry Forward	0
695,753	933,766	200,000		Total Carry Forward	0
1,336,010	4,984,396	8,088,260		Total Resources	1,500,000

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

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

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
2,579	7,587	0	6600	Administrative Salaries	0
1,301	815	0	6700	Full Time Support	0
0	0	180,000	6800	Part Time Support Staff	20,000
280	566	13,770	1	FICA	1,530
1	2	20	2	Worker's Compensation	46
11	29	1,800	3	Unemployment	280
1,059	2,458	8,799	4	PERS	0
7	17	0	5	Life Insurance	0
3	5	0	6	Accident/Disability Insurance	0
690	1,634	0	7	Health Insurance	0
0	0	0	8	Paid Family & Medical Leave	120
5,932	13,112	204,389		Total Personnel Services	21,976
85	8,892	100,000	7050	Supplies	100,000
5,038	10,037	0	7173	Cont. Serv. - Newspaper	0
377,630	4,038,103	6,792,398	7400	Contracted Services	1,078,024
0	14,330	0	7575	Liability Insurance	0
13,559	88,243	0	7645	Other Fees & Services	0
0	8,878	0	7920	Equipment Lease / Rental	0
0	15,834	0	7925	Tools & Equipment < \$5,000	0
396,312	4,184,317	6,892,398		Total Materials & Services	1,178,024
0	70,494	0	8000	Equipment	300,000
0	0	491,473	8100	Building	0
0	0	500,000	8140	Infrastructure	0
0	70,494	991,473		Total Capital Outlay	300,000
402,243	4,267,923	8,088,260		Total Expenditures and Fund Balance	1,500,000

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

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

504 - Childcare Center

Actual 2020-21	Actual 2021-22	Budget 2022-23	Number	Account Description	Proposed Amount
0	0	1,500,000	4110	Grants and Contracts	1,500,000
0	0	1,500,000		Total State Sources	1,500,000
0	0	500,000	4110	Grants and Contracts	500,000
0	0	0	4230	Facility Use Fee	60,240
0	0	500,000	4280	Contribution from KCC Foundation	500,000
0	0	1,000,000		Total Local Sources	1,060,240
0	0	0	5000	Transfers In - General Fund	500,000
0	0	0		Total Transfers In	500,000
0	0	2,500,000		Total Resources	3,060,240

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

7021 - Capital proj - Childcare Center

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
0	0	2,500,000	7400	Contracted Services	3,050,000
0	0	0	7770	Utilities	10,240
0	0	2,500,000		Total Materials & Services	3,060,240
0	0	2,500,000		Total Expenditures and Fund Balance	3,060,240

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**INACTIVE DEPARTMENT
SUMMARY**

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KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

1206 - GED Wraparound Grant

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
47,000	0	51,356	6600	Administrative Salaries	0
3,085	0	37,188	1	FICA	0
16	0	0	2	Worker's Compensation	0
121	0	0	3	Unemployment	0
11,085	0	0	4	PERS	0
76	0	0	5	Life Insurance	0
148	0	0	6	Accident/Disability Insurance	0
15,490	0	0	7	Health Insurance	0
77,021	0	88,544		Total Personnel Services	0
0	0	2,096	7240	Travel	0
0	0	680	7250	Training & Continuing Education	0
0	0	7,918	7300	Student Support - Exempt	0
0	0	10,694		Total Materials & Services	0
7,702	0	9,132	9110	Indirect Cost Expense	0
7,702	0	9,132		Total Transfers Out	0
84,723	0	108,370		Total Expenditures and Fund Balance	0

The GED Wraparound Grant budget provides funding for administration (full and part-time staff) and supplies to support the College's Adult Learning Programs. Educational attainment helps drive personal and community prosperity. This grant supports the Strategic Plan Initiatives of Student Success, Future-focused education and services, and Community engagement.

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

1308 - Culinary Arts

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
24,261	860	0	6120	Adjunct Faculty - Credit	0
4,971	1,183	0	6800	Part Time Support Staff	0
2,255	156	0	1	FICA	0
17	1	0	2	Worker's Compensation	0
88	6	0	3	Unemployment	0
8,001	599	0	4	PERS	0
1,660	0	0	7	Health Insurance	0
41,252	2,805	0		Total Personnel Services	0
1,050	0	0	7400	Contracted Services	0
1,050	0	0		Total Materials & Services	0
42,302	2,805	0		Total Expenditures	0

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

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

1313 - Course Fee Usage - Culinary Arts

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
1,754	0	0	7050	Supplies	0
1,433	0	0	7820	Uniform Rental	0
182	0	0	7925	Tools & Equipment < \$5,000	0
3,369	0	0		Total Materials & Services	0
3,369	0	0		Total Expenditures and Fund Balance	0

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.

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

1315 - Course Fee Usage - CDL

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
322	0	0	7350	Dues / Memberships	0
322	0	0		Total Materials & Services	0
322	0	0		Total Expenditures and Fund Balance	0

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.

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

1351 - Health Information Management

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
1,404	0	0	7050	Supplies	0
1,404	0	0		Total Materials & Services	0
1,404	0	0		Total Expenditures and Fund Balance	0

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

1514 - SBDC - CARES

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
0	6,505	0	6600	Administrative Salaries	0
0	921	0	6700	Full Time Support Staff	0
4,175	2,579	0	6800	Part Time Support Staff	0
317	754	0	1	FICA	0
2	4	0	2	Worker's Compensation	0
12	33	0	3	Unemployment	0
447	657	0	4	PERS	0
0	19	0	5	Life Insurance	0
0	41	0	6	Accident/Disability Insurance	0
1,061	2,919	0	7	Health Insurance	0
6,014	14,431	0		Total Personnel Services	0
106	0	0	7050	Supplies	0
106	0	0		Total Materials & Services	0
6,120	14,431	0		Total Expenditures and Fund Balance	0

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

1516 - SBDC - SCOEDD/EDA

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
0	22,253	20,768	6600	Administrative Salaries	0
0	1,537	0	6700	Full Time Support Staff	0
0	4,820	0	6800	Part Time Support Staff	0
0	2,189	1,589	1	FICA	0
0	10	0	2	Worker's Compensation	0
0	111	208	3	Unemployment	0
0	3,155	6,091	4	PERS	0
0	61	0	5	Life Insurance	0
0	23	0	6	Accident/Disability Insurance	0
0	7,045	6,138	7	Health Insurance	0
0	41,205	34,793		Total Personnel Services	0
0	1,471	0	7240	Travel	0
0	7,193	0	7400	Contracted Services	0
0	8,664	0		Total Materials & Services	0
0	49,868	34,793		Total Expenditures and Fund Balance	0

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

2523 - Title II Professional Development Grant

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
641	0	0	7050	Supplies	0
562	0	0	7062	Books for Students	0
372	0	0	7250	Training & Continuing Education	0
4,527	0	0	7400	Contracted Services	0
289	0	0	7925	Tools & Equipment < \$5,000	0
6,390	0	0		Total Materials & Services	0
6,390	0	0		Total Expenditures	0

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

2525 - SENCE/CCSE

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
111,720	44,370	0	7400	Contracted Services	0
111,720	44,370	0		Total Materials & Services	0
11,172	4,437	0	9110	Indirect Cost Expense	0
11,172	4,437	0		Total Transfers Out	0
122,892	48,807	0		Total Expenditures	0

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

2529 - SCOEDD-IDEA

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
2,459	3,344	0	6600	Administrative Salaries	0
5,319	46,784	0	6700	Full Time Support Staff	0
554	3,621	0	1	FICA	0
3	21	0	2	Worker's Compensation	0
22	179	0	3	Unemployment	0
2,125	14,670	0	4	PERS	0
20	117	0	5	Life Insurance	0
22	196	0	6	Accident/Disability Insurance	0
2,539	17,755	0	7	Health Insurance	0
13,062	86,688	0		Total Personnel Services	0
13,062	86,688	0		Total Expenditures and Fund Balance	0

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

2534 - NSF - Noyce Grant

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
0	723	24,330	6120	Adjunct Faculty - Credit	0
0	0	4,335	6800	Part Time Support Staff	0
0	55	16,805	1	FICA	0
0	0	0	2	Worker's Compensation	0
0	4	0	3	Unemployment	0
0	238	0	4	PERS	0
0	1	0	5	Life Insurance	0
0	1	0	6	Accident/Disability Insurance	0
0	167	0	7	Health Insurance	0
0	1,190	45,470		Total Personnel Services	0
0	0	288	7050	Supplies	0
0	0	6,524	7240	Travel	0
0	1,913	5,400	7400	Contracted Services	0
0	1,913	12,212		Total Materials & Services	0
0	931	17,305	9110	Indirect Cost Expense	0
0	931	17,305		Total Transfers Out	0
0	4,033	74,987		Total Expenditures and Fund Balance	0

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

2537 - FRO-Career Pathways

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
0	0	100,000	7300	Student Support - Exempt	0
0	0	200,000	7755	Student Tuition Waivers - Credit	0
0	0	200,000	7756	Student Tuition Waivers - Non-Credit	0
0	0	24,201	7758	Student Tuition Waivers - GED/Other	0
0	0	524,201		Total Materials & Services	0
0	0	21,683	9110	Indirect Cost Expense	0
0	0	21,683		Total Transfers Out	0
0	0	545,884		Total Expenditures and Fund Balance	0

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

2538 - FRO-Credit for Prior Learning

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
0	0	70,000	6800	Part Time Support Staff	0
0	0	70,000		Total Personnel Services	0
0	0	10,000	7050	Supplies	0
0	0	20,000	7150	Marketing	0
0	0	20,000	7240	Travel	0
0	0	20,000	7250	Training & Continuing Education	0
0	0	70,000		Total Materials & Services	0
0	0	14,000	9110	Indirect Cost Expense	0
0	0	14,000		Total Transfers Out	0
0	0	154,000		Total Expenditures and Fund Balance	0

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

3510 - WIOA - Adult

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
19,353	15,689	0	6600	Administrative Salaries	0
979	1,077	0	6600	Administrative Salaries - LV	0
23,778	25,025	0	6700	Full Time Support Staff	0
10,554	8,170	0	6700	Full Time Support Staff - LV	0
19,735	26,671	0	6800	Part Time Support Staff	0
460	0	0	6850	Part Time Work Experience	0
5,705	5,824	0	1	FICA	0
32	32	0	2	Worker's Compensation	0
223	309	0	3	Unemployment	0
13,368	10,421	0	4	PERS	0
115	113	0	5	Life Insurance	0
422	552	0	6	Accident/Disability Insurance	0
16,145	14,786	0	7	Health Insurance	0
110,869	108,668	0		Total Personnel Services	0
36	554	1,500	7050	Supplies	0
30	0	0	7050	Supplies - LV	0
52	53	0	7100	Printing	0
142	296	0	7240	Travel - LV	0
204	1,141	2,500	7240	Travel	0
0	0	600	7250	Training & Continuing Education	0
8,294	2,937	2,000	7251	Participant Training	0
4,182	30,251	26,300	7252	On-the-Job Training	0
1,422	0	0	7252	On-the-Job Training	0
1,531	6,602	5,019	7300	Student Support	0
311	0	0	7301	Student Support - Non-Educational	0
684	3,515	2,846	7301	Student Support - Non-Educational	0
283	295	0	7400	Contracted Services	0
387	58	0	7400	Contracted Services - LV	0
453	3,438	5,000	7755	Student Tuition Waivers - Credit	0
27,600	32,175	20,300	7756	Student Tuition Waivers - Non-Credit	0
35	1,092	1,250	7758	Student Tuition Waivers - GED/Other	0
76	51	0	7758	Student Tuition Waivers - GED/Other	0
590	584	1,501	7920	Equipment Lease / Rental	0

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

3510 - WIOA - Adult

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
5	0	0	7920	Equipment Lease / Rental	0
434	330	30	7930	Computer Lines	0
1,284	894	1,000	7930	Computer Lines	0
48,033	84,267	69,846		Total Materials & Services	0
12,455	6,362	3,587	9110	Indirect Cost Expense	0
12,455	6,362	3,587		Total Transfers Out	0
171,357	199,297	73,433		Total Expenditures and Fund Balance	0

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.”

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

3511 - Trio Upward Bound

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
82,552	114,144	33,120	6600	Administrative Salaries	0
2,462	0	0	6700	Full Time Support Staff	0
2,319	4,472	0	6800	Part Time Support Staff	0
6,708	9,117	2,444	1	FICA	0
39	51	15	2	Worker's Compensation	0
263	470	161	3	Unemployment	0
18,655	32,699	8,957	4	PERS	0
191	251	60	5	Life Insurance	0
338	472	93	6	Accident/Disability Insurance	0
25,435	25,271	5,150	7	Health Insurance	0
138,961	186,947	50,000		Total Personnel Services	0
872	6,687	40	7050	Supplies	0
35,707	126,182	12,300	7051	Supplies for Students	0
639	0	0	7100	Printing	0
554	11,562	100	7240	Travel	0
-14,714	21,818	300	7241	Student Travel	0
14,696	140	0	7250	Training & Continuing Education	0
607	0	0	7251	Participant Training NC - Exempt	0
1,193	600	0	7253	Other Training Stipends - Exempt	0
995	1,345	0	7350	Dues / Memberships	0
23,495	1,590	1,900	7360	Subscriptions	0
82	91	1,500	7400	Contracted Services	0
9,798	322	0	7925	Tools & Equipment < \$5,000	0
795	0	860	7935	Software < \$5,000	0
74,720	170,337	17,000		Total Materials & Services	0
16,950	28,486	5,700	9110	Indirect Cost Expense	0
16,950	28,486	5,700		Total Transfers Out	0
230,631	385,770	72,700		Total Expenditures and Fund Balance	0

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

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

3512 - WIOA - Displaced Worker

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
27,697	13,330	0	6600	Administrative Salaries	0
596	321	0	6600	Administrative Salaries - LV	0
21,318	41,778	0	6700	Full Time Support Staff	0
9,619	7,182	0	6700	Full Time Support Staff - LV	0
19,485	21,383	0	6800	Part Time Support Staff	0
5,075	6,362	0	1	FICA	0
28	38	0	2	Worker's Compensation	0
199	330	0	3	Unemployment	0
14,673	13,592	0	4	PERS	0
128	197	0	5	Life Insurance	0
75	110	0	6	Accident/Disability Insurance	0
13,492	13,883	0	7	Health Insurance	0
112,385	118,506	0		Total Personnel Services	0
30	0	0	7050	Supplies - LV	0
36	588	0	7050	Supplies	0
0	807	0	7240	Travel	0
142	178	0	7240	Travel - LV	0
525	2,787	0	7251	Participant Training - LV	0
2,690	4,827	0	7251	Participant Training	0
899	0	0	7252	On-the-Job Training	0
3,871	14,393	8,122	7252	On-the-Job Training	0
3,021	14,032	2,322	7300	Student Support	0
2,165	3,387	1,558	7301	Student Support - Non-Educational	0
466	220	0	7400	Contracted Services	0
387	58	0	7400	Contracted Services - LV	0
0	2,709	673	7755	Student Tuition Waivers - Credit	0
3,095	0	0	7756	Student Tuition Waivers - Non-Credit	0
17,480	30,009	25,062	7756	Student Tuition Waivers - Non-Credit	0
136	170	367	7758	Student Tuition Waivers - GED/Other	0
590	506	0	7920	Equipment Lease / Rental	0
5	0	0	7920	Equipment Lease / Rental	0
1,284	789	0	7930	Computer Lines	0
434	330	0	7930	Computer Lines	0

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

3512 - WIOA - Displaced Worker

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
37,254	75,790	38,104		Total Materials & Services	0
629	8,136	4,452	9110	Indirect Cost Expense	0
629	8,136	4,452		Total Transfers Out	0
150,268	202,433	42,556		Total Expenditures and Fund Balance	0

This funds two administrative staff and three 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."

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

3513 - WIOA - Youth

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
9,859	7,353	0	6600	Administrative Salaries	0
838	1,331	0	6600	Administrative Salaries - LV	0
6,920	2,737	0	6700	Full Time Support Staff - LV	0
33,002	45,067	10,881	6700	Full Time Support Staff	0
6,327	10,240	16,011	6800	Part Time Support Staff	0
3,802	3,494	0	6800	Part Time Support Staff - LV	0
8,696	3,558	4,000	6850	Part Time Work Experience	0
28,381	24,929	20,000	6850	Part Time Work Experience	0
6,861	7,497	4,218	1	FICA	0
59	54	15	2	Worker's Compensation	0
269	393	586	3	Unemployment	0
7,368	17,483	3,676	4	PERS	0
125	164	19	5	Life Insurance	0
209	228	42	6	Accident/Disability Insurance	0
16,718	24,432	3,928	7	Health Insurance	0
129,433	148,958	63,376		Total Personnel Services	0
30	0	0	7050	Supplies - LV	0
36	530	600	7050	Supplies	0
1,973	1,994	2,000	7240	Travel	0
142	256	0	7240	Travel - LV	0
0	0	400	7250	Training & Continuing Education	0
1,200	2,300	0	7251	Participant Training - LV	0
0	520	0	7300	Student Support - LV	0
4,506	7,038	0	7300	Student Support	0
3,325	5,521	0	7301	Student Support - Non-Educational	0
375	30	0	7400	Contracted Services	0
385	58	0	7400	Contracted Services - LV	0
1,125	3,100	400	7647	Student Incentive	0
450	0	0	7648	WEX Comp Incentive	0
300	1,900	0	7648	WEX Comp Incentive	0
1,212	2,787	0	7755	Student Tuition Waivers - Credit	0
16,460	17,328	0	7756	Student Tuition Waivers - Non-Credit	0
1,631	2,054	1,000	7758	Student Tuition Waivers - GED/Other	0

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

3513 - WIOA - Youth

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
0	0	385	7790	Telephone	0
4,400	0	0	7800	Office Rental - Exempt	0
13	0	0	7920	Equipment Lease / Rental	0
5	0	0	7920	Equipment Lease / Rental	0
436	330	0	7930	Computer Lines	0
38,004	45,745	4,785		Total Materials & Services	0
21,822	20,669	12,951	9110	Indirect Cost Expense	0
21,822	20,669	12,951		Total Transfers Out	0
189,259	215,372	81,112		Total Expenditures and Fund Balance	0

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

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

3514 - STEPS Grant

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
100	0	0	7300	Student Support - Exempt	0
20,300	0	0	7755	Student Tuition Waivers	0
20,400	0	0		Total Materials & Services	0
20,400	0	0		Total Expenditures and Fund Balance	0

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

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

3516 - WIOA - OR Work Experience

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
13,854	0	0	6600	Administrative Salaries	0
28	0	0	6600	Administrative Salaries	0
3,088	802	0	6700	Full Time Support Staff	0
1,250	61	0	1	FICA	0
7	0	0	2	Worker's Compensation	0
49	4	0	3	Unemployment	0
4,640	258	0	4	PERS	0
43	2	0	5	Life Insurance	0
60	1	0	6	Accident/Disability Insurance	0
2,716	66	0	7	Health Insurance	0
25,734	1,195	0		Total Personnel Services	0
0	648	0	7251	Participant Training NC - Exempt	0
2,990	8,854	0	7251	Participant Training NC - Exempt	0
183	0	0	7400	Contracted Services	0
3,004	0	0	7755	Student Tuition Waivers - Credit	0
0	1,627	0	7756	Student Tuition Waivers - Non-Credit	0
6,177	11,129	0		Total Materials & Services	0
6,401	858	0	9110	Indirect Cost Expense	0
6,401	858	0		Total Transfers Out	0
38,313	13,182	0		Total Expenditures and Fund Balance	0

WIOA - OR Work Experience 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."

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

3517 - WIOA - Lake County

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
525	36	0	6600	Administrative Salaries	0
1,136	45	0	6600	Administrative Salaries	0
2,313	8,232	0	6700	Full Time Support Staff	0
0	-78	0	6700	Full Time Support Staff	0
305	639	0	1	FICA	0
2	3	0	2	Worker's Compensation	0
12	34	0	3	Unemployment	0
1,084	2,408	0	4	PERS	0
9	16	0	5	Life Insurance	0
5	32	0	6	Accident/Disability Insurance	0
682	523	0	7	Health Insurance	0
6,071	11,890	0		Total Personnel Services	0
610	1,428	0	9110	Indirect Cost Expense	0
610	1,428	0		Total Transfers Out	0
6,681	13,318	0		Total Expenditures and Fund Balance	0

WIOA - Lake County The WIOA is funded through the Federal Department of Labor with the goal of preparing workers. The Adult Program provides an emphasis on serving Lake County 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."

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

3518 - WIOA - TANF Youth

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
84	0	0	6600	Administrative Salaries	0
6,165	3,634	0	6700	Full Time Support Staff	0
10,679	11,581	0	6700	Full Time Support Staff	0
0	1,185	0	6800	Part Time Support Staff	0
6,199	14,869	1,985	6850	Part Time Work Experience	0
1,770	2,363	152	1	FICA	0
14	19	2	2	Worker's Compensation	0
69	123	5	3	Unemployment	0
2,081	2,420	0	4	PERS	0
43	40	0	5	Life Insurance	0
22	20	0	6	Accident/Disability Insurance	0
4,848	5,522	0	7	Health Insurance	0
31,975	41,777	2,144		Total Personnel Services	0
0	202	300	7240	Travel	0
2,270	297	186	7300	Student Support - Exempt	0
0	820	0	7301	Student Support - Non-Educational	0
125	0	0	7647	Student Incentive	0
100	0	0	7648	WEX Comp Incentive	0
965	1,226	0	7755	Student Tuition Waivers - Credit	0
0	45	0	7758	Student Tuition Waivers - GED/Other	0
3,459	2,590	486		Total Materials & Services	0
6,931	0	215	9110	Indirect Cost Expense	0
6,931	0	215		Total Transfers Out	0
42,366	44,367	2,845		Total Expenditures and Fund Balance	0

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

3523 - WIOA - DW - iQor

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
-21	0	0	7300	Student Support - Exempt	0
-21	0	0		Total Materials & Services	0
-21	0	0		Total Expenditures and Fund Balance	0

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

3525 - WIOA - DWG Disaster Recovery

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
4,320	0	0	6700	Full Time Support Staff	0
446	0	0	1	FICA	0
3	0	0	2	Worker's Compensation	0
17	0	0	3	Unemployment	0
1,621	0	0	4	PERS	0
14	0	0	5	Life Insurance	0
20	0	0	6	Accident/Disability Insurance	0
1,176	0	0	7	Health Insurance	0
7,617	0	0		Total Personnel Services	0
41,863	0	0	7251	Participant Training NC - Exempt	0
2,375	0	0	7252	On-the-Job Training	0
2,262	0	0	7300	Student Support - Exempt	0
2,479	0	0	7301	Student Support - Non-Educational	0
1,481	0	0	7755	Student Tuition Waivers - Credit	0
50,459	0	0		Total Materials & Services	0
9,858	0	0	9110	Indirect Cost Expense	0
9,858	0	0		Total Transfers Out	0
67,934	0	0		Total Expenditures and Fund Balance	0

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

3526 - WIOA - DWG Employment Recovery

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
5,620	0	0	6700	Full Time Support Staff	0
424	0	0	1	FICA	0
2	0	0	2	Worker's Compensation	0
17	0	0	3	Unemployment	0
1,540	0	0	4	PERS	0
13	0	0	5	Life Insurance	0
32	0	0	6	Accident/Disability Insurance	0
1,100	0	0	7	Health Insurance	0
8,748	0	0		Total Personnel Services	0
41,973	0	0	7251	Participant Training NC - Exempt	0
1,554	0	0	7252	On-the-Job Training	0
1,573	0	0	7300	Student Support - Exempt	0
4,804	0	0	7301	Student Support - Non-Educational	0
49,903	0	0		Total Materials & Services	0
5,641	0	0	9110	Indirect Cost Expense	0
5,641	0	0		Total Transfers Out	0
64,292	0	0		Total Expenditures and Fund Balance	0

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

3527 - Title III - CARES Act

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
1,806	0	20,000	6800	Part Time Support Staff	0
138	0	0	1	FICA	0
2	0	0	2	Worker's Compensation	0
5	0	0	3	Unemployment	0
494	0	0	4	PERS	0
2,445	0	20,000		Total Personnel Services	0
1,513	0	105,375	7050	Supplies	0
2,577	0	50,000	7052	Supplies - Janitorial	0
651	0	0	7150	Marketing	0
4,290	0	0	7174	Cont. Serv. - Other Media	0
3,250	0	50,000	7400	Contracted Services	0
2,936	0	20,000	7925	Tools & Equipment < \$5,000	0
15,217	0	225,375		Total Materials & Services	0
17,662	0	245,375		Total Expenditures and Fund Balance	0

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

3528 - GEER

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
0	11,503	0	6130	Full Time - 9 Month Faculty	0
0	879	0	1	FICA	0
0	2	0	2	Worker's Compensation	0
0	85	0	3	Unemployment	0
0	2,929	0	4	PERS	0
0	12	0	5	Life Insurance	0
0	5	0	6	Accident/Disability Insurance	0
0	1,555	0	7	Health Insurance	0
0	2	0	9	Other Employment Taxes	0
0	16,972	0		Total Personnel Services	0
0	735	0	7050	Supplies	0
0	11,045	0	7250	Training & Continuing Education	0
1,763	0	0	7400	Contracted Services	0
76,300	0	0	7736	Misc. Scholarships	0
78,063	11,780	0		Total Materials & Services	0
78,063	28,752	0		Total Expenditures	0

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

3529 - WIOA - COVID Layoff

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
0	21,475	0	7252	On-the-Job Training	0
0	21,475	0		Total Materials & Services	0
0	21,475	0		Total Expenditures and Fund Balance	0

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

3532 - WIOA-Youth Dev Department

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
0	8,516	7,000	6850	Part Time Work Experience	0
0	651	0	1	FICA	0
0	7	0	2	Worker's Compensation	0
0	34	0	3	Unemployment	0
0	9,209	7,000		Total Personnel Services	0
0	2,803	0	7647	Student Incentive	0
0	451	100	7758	Student Tuition Waivers - GED/Other	0
0	3,254	100		Total Materials & Services	0
0	1,385	700	9110	Indirect Cost Expense	0
0	1,385	700		Total Transfers Out	0
0	13,847	7,800		Total Expenditures and Fund Balance	0

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

3533 - Strategic Innovations

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
0	0	100,000	7300	Student Support - Exempt	0
0	1,168	0	7300	Student Support - Exempt	0
0	0	100,000	7756	Student Tuition Waivers - Non-Credit	0
0	9,375	0	7756	Student Tuition Waivers - Non-Credit	0
0	10,543	200,000		Total Materials & Services	0
0	10,543	200,000		Total Expenditures and Fund Balance	0

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

3535 - WIOA-OYEP

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
0	0	16,000	6700	Full Time Support Staff	0
0	0	10,000	6800	Part Time Support Staff	0
0	0	6,078	6850	Part Time Work Experience	0
0	0	32,078		Total Personnel Services	0
0	0	1,500	7300	Student Support - Exempt	0
0	0	1,500		Total Materials & Services	0
0	0	837	9110	Indirect Cost Expense	0
0	0	837		Total Transfers Out	0
0	0	34,415		Total Expenditures and Fund Balance	0

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

3537 - WIOA-P10K

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
0	0	53,000	6700	Full Time Support Staff	0
0	0	35,310	6800	Part Time Support Staff	0
0	0	88,310		Total Personnel Services	0
0	0	6,700	7400	Contracted Services	0
0	0	6,700		Total Materials & Services	0
0	0	9,300	9110	Indirect Cost Expense	0
0	0	9,300		Total Transfers Out	0
0	0	104,310		Total Expenditures and Fund Balance	0

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

4010 - Student Stipends

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
0	6,079	0	6900	Student Wages	0
0	465	0	1	FICA	0
0	6	0	2	Worker's Compensation	0
0	24	0	3	Unemployment	0
0	6,574	0		Total Personnel Services	0
0	6,574	0		Total Expenditures	0

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

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

5004 - Staff Development - Non-Instructional

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
0	39	0	7400	Contracted Services	0
0	39	0		Total Materials & Services	0
0	39	0		Total Expenditures	0

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

5053 - Public Information

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
88,304	0	0	6600	Administrative Salaries	0
6,779	0	0	1	FICA	0
30	0	0	2	Worker's Compensation	0
266	0	0	3	Unemployment	0
21,745	0	0	4	PERS	0
171	0	0	5	Life Insurance	0
321	0	0	6	Accident/Disability Insurance	0
18,596	0	0	7	Health Insurance	0
136,213	0	0		Total Personnel Services	0
136,213	0	0		Total Expenditures	0

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

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

5054 - Wellness Fund (Internally Funded)

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
0	0	8,000	6800	Part Time Support Staff	0
196	0	0	6900	Student Wages	0
0	0	612	1	FICA	0
0	0	30	2	Worker's Compensation	0
0	0	80	3	Unemployment	0
196	0	8,722		Total Personnel Services	0
0	130	7,000	7050	Supplies	
0	96	0	7240	Travel	0
0	3,838	3,000	7925	Tools & Equipment < \$5,000	0
0	4,063	10,000		Total Materials & Services	0
196	4,063	18,722		Total Expenditures and Fund Balance	0

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

5502 - Wellness Fund

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
1,543	0	3,700	6200	Adjunct Faculty - Non-Credit	0
19,206	7,125	14,000	6800	Part Time Support Staff	0
1,587	545	1,354	1	FICA	0
7	3	60	2	Worker's Compensation	0
62	27	177	3	Unemployment	0
5,679	2,090	0	4	PERS	0
28,084	9,790	19,291		Total Personnel Services	0
139	611	8,453	7050	Supplies	0
0	-96	0	7240	Travel	0
0	0	2,500	7400	Contracted Services	0
0	0	2,500	7925	Tools & Equipment < \$5,000	0
139	515	13,453		Total Materials & Services	0
28,222	10,305	32,744		Total Expenditures and Fund Balance	0

The Wellness Grant provides funding dedicated to supporting the improvement of Klamath Community College staff and faculty's overall wellness through emphasis on emotional, mental, financial, physical, and occupational well-being. This is provided through education and on-campus facilitated programs in those disciplines. The grant budget funds one part-time Wellness Coordinator, monthly healthy snack campaign, one-on-one training sessions, and incorporation of stress reduction activities. This cost center is aligned with the Strategic Plan initiative of Organizational Viability and Student Success.

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

5503 - CARES ACT

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
0	0	45,000	6800	Part Time Support Staff	0
3,749	25,673	0	6900	Student Wages	0
287	2,143	3,443	1	FICA	0
4	26	30	2	Worker's Compensation	0
11	112	450	3	Unemployment	0
26	0	0	5	Life Insurance	0
4,076	27,953	48,923		Total Personnel Services	0
25,961	18,162	150,000	7050	Supplies	0
415	0	0	7051	Supplies for Students	0
0	28,851	71,775	7060	Books	0
0	83	0	7115	Postage	0
6,270	-6,270	0	7150	Marketing	0
1,583	17,785	0	7300	Student Support - Exempt	0
29,447	153,548	89,083	7400	Contracted Services	0
0	545,309	0	7704	Conveyance - Lost Revenue	0
139,331	98,299	0	7736	Misc. Scholarships	0
0	0	170,000	7755	Student Tuition Waivers - Credit	0
0	0	170,000	7756	Student Tuition Waivers - Non-Credit	0
0	0	69,953	7758	Student Tuition Waivers - GED/Other	0
35,029	332,992	250,000	7925	Tools & Equipment < \$5,000	0
238,036	1,188,758	970,811		Total Materials & Services	0
184,297	286,807	0	8000	Equipment	0
184,297	286,807	0		Total Capital Outlay	0
86,124	257,973	406,266	9110	Indirect Cost Expense	0
86,124	257,973	406,266		Total Transfers Out	0
512,533	1,761,491	1,426,000		Total Expenditures and Fund Balance	0

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

5504 - FEMA - COVID

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
1,150	0	0	6800	Part Time Support Staff	0
88	0	0	1	FICA	0
1	0	0	2	Worker's Compensation	0
3	0	0	3	Unemployment	0
315	0	0	4	PERS	0
-26	0	0	5	Life Insurance	0
1,531	0	0		Total Personnel Services	0
8,509	0	0	7050	Supplies	0
2,452	0	0	7052	Supplies - Janitorial	0
62	0	0	7115	Postage	0
4,500	0	0	7400	Contracted Services	0
15,523	0	0		Total Materials & Services	0
17,054	0	0		Total Expenditures and Fund Balance	0

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

5506 - Pacific Power E-mobility Grant

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
0	0	55,000	8000	Equipment - Exempt	0
0	0	55,000		Total Capital Outlay	0
0	0	55,000		Total Expenditures	0

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

7019 - Cap. Proj. - Foundation Capital Campaign

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
0	2,328	0	7925	Tools & Equipment < \$5,000	0
0	2,328	0		Total Materials & Services	0
0	2,328	0		Total Expenditures and Fund Balance	0

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2023-2024

7021 - Capital proj - Testing Center/CTL

Actual 2020-21	Actual 2021-22	Budget 2022-23	Acct#	Account Description	Proposed Amount
0	1,375	0	7400	Contracted Services	0
0	789	0	7770	Utilities	0
0	2,164	0		Total Materials & Services	0
0	2,164	0		Total Expenditures and Fund Balance	0

GLOSSARY

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Budget: Glossary of Terms

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

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

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

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

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

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

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

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

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

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

Biennium: A two-year [budget] period.

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

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

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

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

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

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

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

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

Budget: Glossary of Terms

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Budget: Glossary of Terms

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

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

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

Fees (Instructional): See Instructional Fees.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Budget: Glossary of Terms

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

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

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

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

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

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

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

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

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

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

OAR: See Oregon Administrative Rules.

OPE: See Other Payroll Expenses.

ORS: See Oregon Revised Statutes.

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

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

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

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

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

PERS: see Oregon Public Employees Retirement System.

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

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

Budget: Glossary of Terms

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

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

Resolution: An order of the Board of Education.

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

Requirement: A use of funds or expenditure.

Revenue: Monies received or anticipated.

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

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

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

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

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

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

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

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

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

UAL: See Unfunded Actuarial Liability

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

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

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