



**KLAMATH**  
Community College

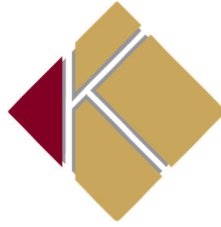
**Fiscal Year  
2026-2027  
Annual Budget  
~Proposed~**

**7390 South 6<sup>th</sup> Street  
Klamath Falls, Oregon 97603**

---

---

**THIS PAGE LEFT  
INTENTIONALLY BLANK**



# **KLAMATH** Community College

- Proposed Budget Document 2026-27 -

## **TABLE OF CONTENTS**

### **Budget Introduction**

Budget Committee .....	I
Budget Calendar.....	II
Budget Message .....	III
Organizational Chart.. .....	XI

### **Budget Summary**

General Fund Revenue Sources .....	1
General Fund - Expenditures by Activity (Includes Inactives) .....	2
General Fund - Expenditures by Object (Includes Inactives) .....	6
Special Revenue Funds Summary .....	12
Reserve Funds Summary .....	19
Enterprise Funds Summary.....	24
Capital Projects Funds Summary.....	26

### **Budget Detail**

#### **General Fund**

##### **Revenues:**

Sources of Funds.....	28
-----------------------	----

##### **Expenditures:**

Communication.....	30
Education .....	31
Health & Physical Education. ....	32
Science .....	33
Mathematics.....	34
Arts & Letters .....	35
Social Sciences.....	36
Developmental Education - Math.....	37
Developmental Education – Language Arts .. ..	38

# Klamath Community College District

- Proposed Budget Document 2026-27 -

## TABLE OF CONTENTS

### General Fund – cont'd

GED/ESL .....	39
Business Management .....	40
Emergency Response Operations .....	41
Advanced Mfg. Engineering .....	42
Nursing.....	43
Automotive/Diesel .....	44
Apprenticeship Related Training .....	45
General Education Computer Skills.....	46
Aviation.....	47
Health Information Management .....	48
Welding.....	49
Accounting.....	50
Digital Media and Design .....	51
Business Technology . .....	52
Computer Engineering Technology ... ..	53
Cosmetology Program .....	54
Surgical Tech .....	55
AI Technology .....	56
Community Education - Reimbursable.....	57
Contract Education - Reimbursable ... ..	58
Community Education - Non-Reimbursable . ..	59
Global Language and Learning.....	60
HEP Support .....	61
Staff Development – Instructional .....	62
Learning Resources Center .....	63
Academic Administration .....	64
Teaching and Learning Center.....	65
Testing Center.....	66
CTE Administration.....	67
General Education Administration .....	68
Accelerated Learning . .....	69
Career Services .....	70
Management of Student Affairs.....	71
Advising.....	72
Disabled Student Services.....	73
Outreach.....	74
External Programs.....	75
Registrar .....	76
Veterans Services.....	77
Title IX.....	78

# Klamath Community College District

- Proposed Budget Document 2026-27 -

## TABLE OF CONTENTS

### General Fund – cont'd

International Programs .....	79
Student Life .....	80
First Year Experience .....	81
Trio Support .....	82
Athletics Department .....	83
Marketing.....	84
Financial Aid – General Fund .....	85
Business Office .....	86
Administrative Services .....	87
Human Resources .....	88
Lake County – Out of District .....	89
Legal .....	90
District.....	91
Information Services.. .....	93
Grant Management.....	94
Art on Campus .....	95
Institutional Research / Assessment / Resource Development.....	96
Communications .....	97
Security .....	98
President’s Office.....	99
Governing Board.....	100
Foundation Support....	101
Wellness .....	102
Plant Operations.....	103
Fleet.....	104
Transfers .....	105
Contingency .....	106
Fund and Unappropriated Fund Balance .....	107

### Special Revenue Funds (Sources and Expenditures)

Financial Aid – Fund 050 .....	108
Technology Fees – Fund 060. ....	110
Student Course Fees – Fund 065 .....	113
Special Projects Budget Authority – Fund 070.....	134
Pathways – Fund 080. ....	145
DHS – Fund 081 .....	147
TRiO Grant – Fund 085 .....	150
Small Business Development Center.- Fund 095.....	153
National Science Foundation Grant – Fund 096.....	160
Veteran’s Resource Grant – Fund 103.....	162
GED Wraparound – Fund 104 .....	164
High School Equivalency Program (HEP) – Fund 106 .....	166

# Klamath Community College District

- Proposed Budget Document 2026-27 -

## TABLE OF CONTENTS

### Special Revenue – cont'd

DHS TANF Jobs – Fund 109 .....	169
Benefits Navigator Grant – Fund 114 .....	172
First Gen Student Success Grant – Fund 123 .....	174
Title II - Adult Literacy – Fund 124 ..	176
OHA-HOWTO Grant – Fund 126 .....	178
ODOE – Fund 127 .....	180
Klamath County Well Drilling Grant – Fund 128 .....	182

### Reserve Funds (Sources and Expenditures)

Reserve for Program Development – Fund 300 .....	184
Reserve for Rainy Day – Fund 301.....	186
Reserve for Equipment – Fund 302 ...	188
Reserve for Furniture- Fund 303.....	190
Reserve for Technology – Fund 304 .	192
Reserve for Building - Fund 305 .....	194
Staff Development – Instructional – Fund 306.....	196
Reserve for Snow Removal – Fund 307 .....	198
Reserve for Building Maintenance – Fund 308 .....	200
Reserve for Insurance – Fund 309 .....	202
Reserve for PERS Liability – Fund 310 .....	204

### Enterprise Funds

Bookstore – Fund 200 .....	206
Food Service – Fund 250 .....	209
Cosmetology – Fund 260 .....	211
ChargePoint – Fund 270 .....	213

### Capital Projects

Capital Projects – Fund 500... ..	215
Childcare Center – Fund 504 .	218
Cosmetology Building – Fund 505 .....	223
Capital Projects Badger Village – Fund 506..	226

<u>Inactive Department Summary</u> .....	228
--	-----

### Glossary

Glossary of Terms.....	268
------------------------	-----

# **INTRODUCTION**

**THIS PAGE LEFT  
INTENTIONALLY BLANK**



---

**KLAMATH COMMUNITY COLLEGE  
BUDGET COMMITTEE**

**7390 South Sixth Street - Klamath Falls, OR 97603**

---

**BUDGET COMMITTEE FOR FISCAL YEAR 2026-2027**

<u>BOARD OF EDUCATION:</u>	<u>ZONE:</u>	<u>TERM EXPIRES:</u>
Kate Marquez	Zone 1	2029
Kenneth DeCrans	Zone 2	2027
Misty Buckley	Zone 3	2029
Dave Jensen	Zone 4	2027
Rejeana Jackson	Zone 5	2027
Raymond Holliday	Zone 6	2027
Vacant	Zone 7	2027

APPOINTED BUDGET COMMITTEE MEMBERS:

Laura Limb (Reappointed 2/25)	2028
Julie Matthews (Appointed 3/23)	2029
Kathleen Walker-Henderson (Appointed 4/23)	2029
Michael Stuhr (Appointed 4/23)	2029
Dan Hernandez (Appointed 4/24)	2027
Allen Ferreira (Appointed 4/25)	2028
Rafael Hernandez (Appointed 4/24)	2027

EXECUTIVE OFFICER:

Dr. Roberto Gutierrez, President

BUDGET OFFICER:

Denise Reid, Vice President of Administrative Services

# Klamath Community College District Budget Calendar For Fiscal Year 2026-27

## January

- January 4**      Announcement email to all Cost Center Managers; distribute Budget worksheets to Cost Center Managers
- January 20-24**    Schedule Budget Presentations
- January 20**      Reappoint Budget Committee Members

## February

- February 10-27**    Budget review sessions with the President

## April

- April 1**            Budget Meeting with Cabinet to establish budget priorities
- April 6-7**        President review of budget priorities with VP of Administration, corrections are made by budget office as needed
- April 7-24**      Prepare Proposed Budget for Budget Committee
- April 25**        Publish First Budget Committee meeting notice in newspaper
- April 28**        Mail Proposed Budget to Budget Committee
- April 29**        Publish Second Budget Committee meeting notice in newspaper

## May

- May 6**            Budget Committee Meeting
- May 15**         Publish First "Notice of Budget Hearing Financial Summary"
- May 20**         Publish Second "Notice of Budget Hearing Financial Summary"
- May 26**         Regular Board Meeting to adopt Proposed Budget
- May 31**         Final Budget document prepared with changes

**December**

S	M	T	W	T	F	S
	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			

**January**

S	M	T	W	T	F	S
				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**

S	M	T	W	T	F	S
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

**March**

S	M	T	W	T	F	S
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				

**April**

S	M	T	W	T	F	S
			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		

**May**

S	M	T	W	T	F	S
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

# Klamath Community College District Budget Message Fiscal Year 2026-27

## **Introduction**

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

Welcome to the budget development process for fiscal year 2026-27 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 2026-27 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 and Strategic Plans.

## **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.*

## **Strategic Plan Initiatives and Major Accomplishments**

Deriving from the College Mission, 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.

## **Institutional Progress and Strategic Investment**

Klamath Community College continues to make meaningful progress toward advancing student success, strengthening workforce alignment, and ensuring long-term institutional viability. Despite ongoing fiscal and funding challenges, the College has achieved significant milestones that support enrollment growth, expand academic pathways, and reinforce KCC's role as a responsive and innovative community partner.

### **Student Success and Academic Expansion**

The College is expanding access to high-demand, career-focused education through several major initiatives. KCC

will welcome its inaugural cohort of Bachelor of Science in Nursing (BSN) students in Fall 2026, creating a critical local pathway into healthcare careers and addressing regional workforce shortages. In addition, the Bachelor of Applied Science in Business Management with a Salon Emphasis has been submitted to the Northwest Commission on Colleges and Universities for review, with an anticipated launch also planned for Fall 2026.

To ensure graduates are prepared for emerging workforce demands, the College adopted a new Institutional Learning Outcome focused on Artificial Intelligence (AI) Literacy. Beginning in the 2026–2027 academic year, all graduates will demonstrate the ability to ethically and effectively apply AI technologies across academic and professional contexts. Student engagement and campus life also continued to grow, with the Men’s Soccer program completing its first season in the NWAC Conference and the launch of a new Women’s Soccer team.

### **Future-Focused Education and Services**

In support of its AI-Ready Campus initiative, KCC substantially invested in instructional capacity and infrastructure by hiring a full-time, nine-month AI Program Lead faculty member, two AI adjunct faculty, and two AI Coordinators. These positions provide direct support to faculty, staff, and students while also serving as a resource for the broader community through training, tools, and outreach related to artificial intelligence.

The College also strengthened its global presence by welcoming international students from multiple countries, including France and Peru, enhancing the academic experience and promoting cross-cultural learning. Complementing these efforts, the Global Language and Learning department offers advanced English as a Second Language coursework through both online and on-campus delivery, expanding access and supporting international and local learners.

### **Organizational Viability and Workforce Alignment**

KCC advanced organizational sustainability by establishing a new partnership with Kingsley Field, directly aligning base-building workforce needs with instructional targets in the College’s welding program. This collaboration strengthens enrollment pipelines, supports regional employers, and ensures program relevance in high-demand skilled trades.

### **Community Engagement and Regional Support**

The College’s commitment to service and community engagement remains strong. KCC was recognized as a Veteran-Friendly Employer, and President Gutierrez received honors for leadership and sustained support of military personnel and their families. KCC hosted the Global Engagement Forum, further reinforcing the College’s role as a convener for dialogue, collaboration, and global awareness.

In response to regional economic challenges, KCC provided workforce assistance and transition support to millworkers displaced by the Jeld-Wen facility closure. These efforts underscore the College’s mission to serve as a stabilizing force and workforce partner during periods of economic disruption.

### **Advanced Planning and Strategic Investment**

Completion of the Facilities Master Plan established a data-informed framework to guide campus development over the next five to ten years. The plan includes comprehensive classroom and laboratory utilization analysis, along with an office space utilization study, ensuring that facilities are used efficiently and aligned with instructional, workforce, and administrative priorities.

Capital investment in student support infrastructure also advanced. Construction of the Childcare Learning Center began in December 2025, expanding access to critical services that remove barriers to enrollment, retention, and student success. In addition, plans for the new Cosmetology Center have been completed and submitted, positioning the College to expand instructional capacity and support enrollment growth, with construction targeted to begin by June 2026.

## **Explanation of the Budget Document**

The budget document contains the actual revenues and expenditures for fiscal years 2023-24 and 2024-25; the

budgeted revenues and expenditures for the current year's adopted budget, fiscal year 2025-26, including supplemental and other budget adjustments, and the proposed budget for fiscal year 2026-27. 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 2026-27 is proposed at \$104,940,934. The 2026-27 overall budget increased by approximately 7.52% when compared to the 2025-26 budget. The Childcare Learning Center and Cosmetology Building capital project account for the majority of the increase.

### **Overview of Budget Process**

Budget preparation began in January, 2026 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 30<sup>th</sup>, the Board adopts the budget, makes appropriations, declares the tax levy, and categorizes the tax levy. Adoption of the budget is currently scheduled for May 26, 2026.

### **Significant Changes in Budget**

- A. State Aid - State aid is a large portion of our budget. The Oregon Legislature proposed an appropriation of \$854M to be distributed amongst all community colleges based on Full-Time Enrollment (FTE), student support and student success factors.
- B. The proposed budget includes the addition of the Childcare Learning Center and the Cosmetology Center which will be funded by various Federal, State and Local Grants and a capital campaign by the Klamath Community College Foundation.

- 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**

The General Fund does not receive direct Federal revenues. However, we receive Federal financial aid and grants which are recorded in our Special Revenue Funds to support students and the Institution.

**B. State Sources**

State revenues comprise approximately 60% 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	\$795,605,543
Fiscal Years 2025-27	\$854,254,344 (forecasted)

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	\$27,356,429
2023-25 Biennium	\$35,727,142
2025-27 Biennium	\$37,264,203 (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 \$3,068,095.

Local Sources comprise approximately 10% percent of the resources for the College’s General Fund.

**D. Tuition**

After much thoughtful planning and discussion, this upcoming fiscal year (2026-27), a 4% tuition increase was approved:

1. Lecture courses: \$120.50 (\$125.50) per credit hour
2. Lecture / lab combined courses: \$173.50 (\$180.50) per credit hour
3. Lab courses: \$252 (\$262) 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 - \$9.00 per credit

#### 4. Distance Education Fee - \$22.00 per credit

The College established Student Course Fee 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 24% 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) in accordance with Board Policy, Section 6320. 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 \$894,000, interest income is anticipated to contribute approximately 3% 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 approximately 2% of the total General Fund budget.

#### **H. Funds Carried Forward**

The beginning fund balance (Carry Forward) for Fiscal Year 2026-27 is projected at approximately \$16,247,484.

Budgeted Ending Unappropriated Fund Balance for the year ending June 30, 2027 is \$6,833,960 with an additional \$5,000,000 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 \$12,169,365. The proposed budget will fund 35, 9-month faculty members, and 7, 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 35% 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, three academic deans, two coordinators and three support staff positions are included in Academic Administration.

The College invests approximately \$50,000, or 0.14% 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 12% of the General Fund.

### **C. Student Affairs**

The Vice President of Student Affairs oversees the various activities within the Student Affairs cost centers. The Vice President oversees the Director of Retention and Student Success and the Student Success Advisors who provide services to support students by furnishing admission information, accessibility services, advising, and enrollment services. The Registrar is responsible for student records and graduation requirements. Student Affairs cost centers provide vital supports to students in the Student Life, First Year Experience, Veterans Services, Financial Aid, and the Community Resource Benefits Navigator cost centers. 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 14% of the General Fund.

### **D. College Support**

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

College Support comprises 24% percent of the General Fund's budget.

### **E. Plant Operations**

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

This department is accountable to the Vice President of Administrative Services and CFO, and accounts for 6% of the General Fund Budget.

### **F. Financial Aid - General Fund**

The Director of Financial Aid, Assistant Director and two 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 1%.

### **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 \$5,000,000 or 12% 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 \$6,833,960. 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 130 days of operating cash at this upcoming budget year's rate of expenditure.

### College Priorities, Issues, and Challenges

The College will begin its 31th year of operation effective July 1, 2026. 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 Strategic Plan Initiatives 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
2012 - 2013	4,799	1,636	-17.50%
2013 - 2014	4,708	1,672	2.20%
2014 - 2015	5,609	1,687	0.90%
2015 - 2016	5,927	1,882	11.50%
2016 - 2017	6,120	1,821	-3.20%
2017 - 2018	6,229	1,819	0.00%
2018 – 2019	5,909	1,839	1.09%
2019 - 2020	5,948	1,953	6.20%
2020 - 2021	4,352	1,993	2.67%
2021 - 2022	5,030	1,815	-8.78%
2022 - 2023	5,996	2,100	13.57%
2023 – 2024	6,418	2,298	8.62%
2024 – 2025	6,553	2,330	1.37%
2025-2026*	6,553	2,330	0.00%

\*Projected

While headcount and Full-Time Enrollment (FTE) figures for fiscal year 2025–26 remain estimates at this time, the projected ending FTE of approximately 2,330 is preliminary and may change as final enrollment data becomes available.

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
2023-25	27.61	24.42
2025-27	27.92	25.31

### Acknowledgments

I would like to 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, Administrative Assistant Melanie Marcott, Director of Business Services/Controller Tonia Miller, 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.

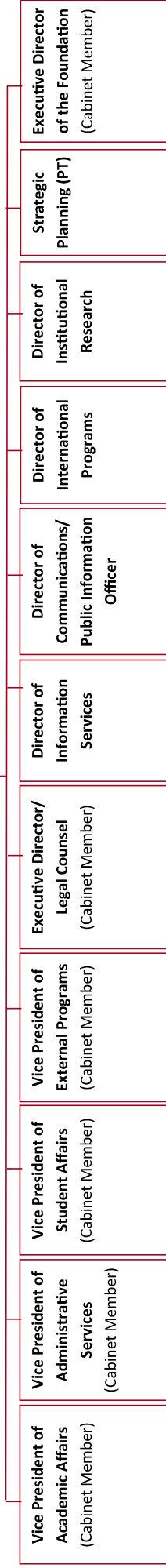
Respectfully submitted,

Denise Reid  
Vice President of Administrative Services/CFO

**Board Of Education**

**President**

**Executive Assistant**  
(Cabinet Member)



- Accreditation
- Academic Administration
- Academic Divisions
- Advising & Career Counseling
- Career & Technical Education
- Community & Contract Education
- Distance Education
- K-12 Partnership
- Learning Resources/TRIO SSS
- Perkins
- Testing
- Tutoring
- University Partnerships
- Workforce Development
- Federal & State Reports
- Collective Bargaining Agreement
- Apprenticeships
- Curriculum
- Instructional Innovation & Training
- Assessment
- Technology Training for Staff
- Learning Management System
- Student Involvement Advising
- Student & Career Management
- Complaint Management
- Registrar Services
- Admission & Registration
- Disability Services
- Oregon Promise
- Upward Bound
- Financial Aid
- Accountability, Reporting
- Student Grant & Scholarship Process
- State & Federal Reporting
- Enrollment Management
- Outreach/Recruitment
- First Year Experience
- Retention
- Underserved Populations, HSI
- Student Conduct
- Veteran's Services
- Athletics
- Title IX Support
- GED, Adult Basic Education (K-CET)
- Global Languages and Learning
- HEP
- Credit Recovery
- Lakeview County & North California Initiatives
- Small Business Development Center
- Grant Acquisition, Compliance and Approval/Oversight
- Federal & State Reports
- Career Pathways Grant
- SNAP/STEP Program Grant
- TANF Jobs Grant
- Government Relations
- Insurance
- Risk Management
- Federal, State, & Personnel Reports
- Legal Affairs
- Contract Review & Development
- Regulatory Compliance
- Safety & Security
- Title IX
- Campus Technology
- Network Systems
- Database
- User Support
- Federal & State Reports
- Data Integrity
- Archiving
- Student Information System
- Tele-communications
- Media Information
- Marketing
- Publications
- Videographer
- Webmaster
- Government Relations
- International Programs
- Institutional Research
- CMA
- Achieving the Dream
- Data Collection, Analysis & Dissemination
- Dashboard
- State & Federal Reports
- KCC Foundation /Fundraising
- Strategic Plan

**THIS PAGE LEFT  
INTENTIONALLY BLANK**

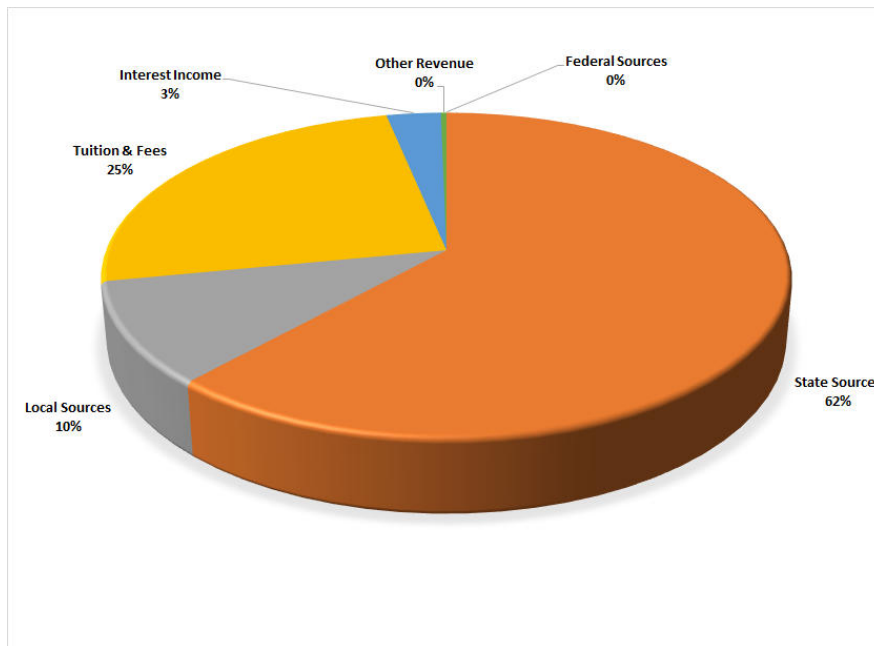
## **SUMMARY**

**THIS PAGE LEFT  
INTENTIONALLY BLANK**

**KLAMATH COMMUNITY COLLEGE DISTRICT**  
**Fiscal Year 2026-2027**  
**001 - GENERAL FUND**

Actual 2023-24	Actual 2024-25	Budget 2025-26	Number	Account Description	Proposed Amount
17,547,847	18,633,033	19,971,194		State Sources	18,631,170
3,005,604	3,146,808	3,308,044		Local Sources	3,068,095
6,419,350	6,909,410	7,744,700		Tuition & Fees	7,473,045
753,980	831,540	1,020,000		Interest Income	894,000
81,383	71,667	79,000		Other Revenue	92,000
350,205	798,029	718,739		Transfers In	671,704
12,269,739	14,649,412	17,048,786		Carry Forward	16,247,484
<b>40,428,108</b>	<b>45,039,899</b>	<b>49,890,463</b>		<b>Total Resources</b>	<b>47,077,498</b>

General Fund Revenue Sources



**KLAMATH COMMUNITY COLLEGE DISTRICT**  
**Fiscal Year 2026-2027**  
**GENERAL FUND - EXPENDITURES BY ACTIVITY**  
(Includes Inactives)

<b>Actual 2023-24</b>	<b>Actual 2024-25</b>	<b>Budget 2025-26</b>	<b>Number</b>	<b>Account Description</b>	<b>Proposed Amount</b>
608,123	685,917	702,592	1101	Communication	723,351
323,804	329,408	342,762	1102	Education	283,010
55,358	65,835	73,008	1103	Health & Physical Ed.	72,467
617,496	703,939	806,017	1104	Science	802,114
443,512	446,184	505,455	1105	Mathematics	506,848
134,218	137,569	168,314	1151	Arts & Letters	146,990
405,469	405,018	405,009	1152	Social Sciences	433,552
134,615	137,593	20,273	1153	Agricultural Science	0
139,364	187,362	202,754	1202	Developmental Ed. - Mathematics	184,612
42,872	23,786	53,116	1203	Developmental Ed. - Language Arts	38,239
342,912	384,279	628,635	1205	GED/ESL	513,383
220,408	239,022	225,262	1301	Business Mgmt.	402,236
605,052	679,517	775,134	1302	Emergency Response Op.	585,537
100,280	103,072	158,554	1303	Advanced Mfg. Engineering	156,999
809,791	714,176	800,447	1304	Nursing	979,423
118,844	116,272	493,249	1305	Automotive/Diesel	475,704
286,774	394,160	578,284	1306	Apprenticeship Related Training	571,023
86,998	81,881	78,794	1309	Gen. Ed. Computer Skills	147,294
478,672	512,528	681,342	1317	Aviation	1,054,222
240,854	281,712	278,181	1351	Health Information Management	297,757
164,139	179,667	0	1352	Diesel	0
194,834	185,170	178,818	1354	Welding	250,013
135,858	170,048	149,084	1355	Accounting	169,464
75,503	149,191	164,911	1356	Digital Media and Design	187,714
148,587	149,146	157,388	1357	Business Technology	23,187
271,138	348,688	431,691	1358	Computer Engineering Tech.	389,959
731,907	788,617	886,000	1360	Cosmetology Program	904,285
95,217	160,745	292,122	1361	Surgical Tech	372,294
0	0	0	1364	AI Tech	214,924
571,708	561,271	791,476	1401	Community Ed. - Reimb.	770,921
32,362	22,379	94,603	1402	Contract Ed - Reimb.	35,028
38,680	45,279	40,156	1403	Community Ed -Non- Reimb.	39,972
0	-14	839,613	1404	Global Language & Learning	425,343
0	0	0	1405	HEP Support	11,500
<b>8,655,349</b>	<b>9,389,416</b>	<b>12,003,044</b>		<b>Total Instruction</b>	<b>12,169,365</b>

**KLAMATH COMMUNITY COLLEGE DISTRICT**  
**Fiscal Year 2026-2027**  
**GENERAL FUND - EXPENDITURES BY ACTIVITY**  
(Includes Inactives)

<b>Actual 2023-24</b>	<b>Actual 2024-25</b>	<b>Budget 2025-26</b>	<b>Number</b>	<b>Account Description</b>	<b>Proposed Amount</b>
3,450	6,626	22,030	2001	Staff Development - Instructional	21,885
492,810	533,955	783,955	2002	Learning Resources Center	739,627
919,379	984,398	1,358,478	2003	Academic Administration	1,370,270
502,704	463,018	625,184	2004	Teaching & Learning Center	904,641
178,602	226,691	278,817	2007	Testing Center	256,990
137,166	362,348	435,570	2010	CTE Administration	329,170
19,873	31,271	115,126	2011	General Education Administration	169,826
162,619	200,382	234,707	2012	Accelerated Learning	227,406
0	186,714	208,520	2013	Career Services	226,044
<b>2,416,603</b>	<b>2,995,403</b>	<b>4,062,387</b>		<b>Total Academic Support</b>	<b>4,245,859</b>
432,984	440,215	517,797	3001	Management of Student Affairs	455,237
601,431	659,988	703,034	3002	Advising	705,559
1,736	21,933	28,656	3003	Disabled Student Services	28,578
300,797	322,240	242,197	3004	Outreach	240,799
1,237,988	1,233,235	1,313,436	3005	External Programs	1,359,607
216,183	296,181	278,748	3006	Registrar	271,900
208,702	220,415	253,249	3007	Veterans Services	253,200
1,228	2,938	13,800	3008	Title IX	13,800
98,384	167,395	242,142	3009	International Programs	188,528
0	0	0	3010	Student Assessment	0
88,911	120,336	129,166	3020	Student Life	134,164
88,498	104,405	108,904	3021	First Year Experience	108,944
4,516	0	0	3022	First Gen Support	0
28,795	45,263	74,098	3024	TRIO Support	66,808
39,492	76,018	241,402	3025	Athletics Department	404,758
599,904	610,370	808,317	3050	Marketing	851,110
208	0	0	3502	TRIO Grant	0
<b>3,949,756</b>	<b>4,320,931</b>	<b>4,954,946</b>		<b>Total Student Services</b>	<b>5,082,992</b>
421,662	407,284	491,209	4001	Financial Aid - General Fund	489,190
<b>421,662</b>	<b>407,284</b>	<b>491,209</b>		<b>Total Financial Aid</b>	<b>489,190</b>

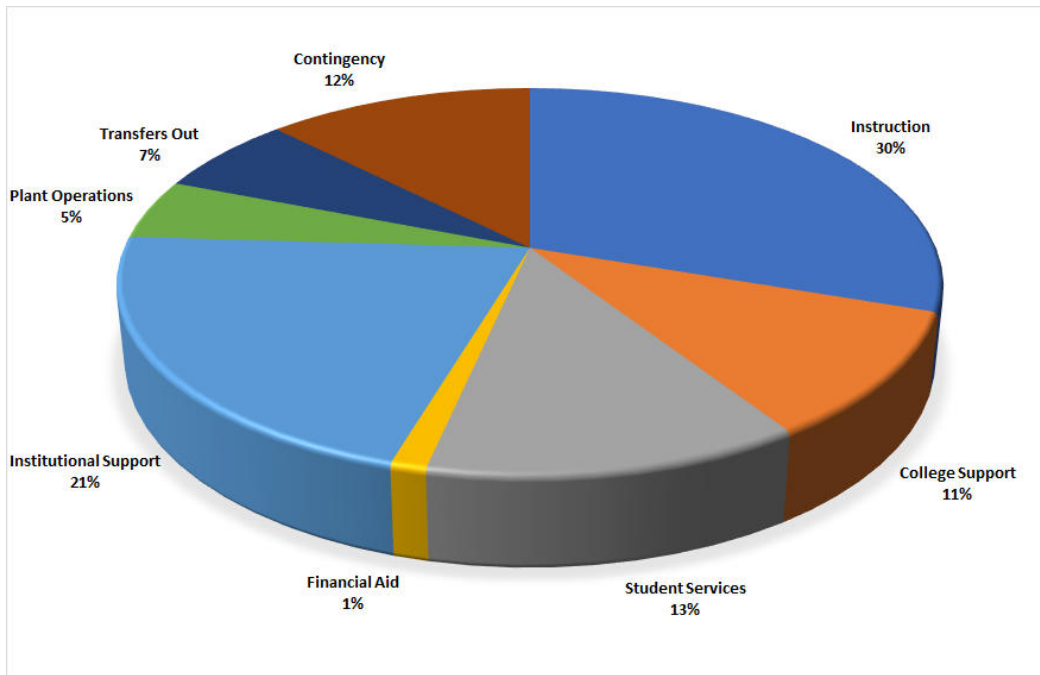
**KLAMATH COMMUNITY COLLEGE DISTRICT**  
**Fiscal Year 2026-2027**  
**GENERAL FUND - EXPENDITURES BY ACTIVITY**  
(Includes Inactives)

<b>Actual 2023-24</b>	<b>Actual 2024-25</b>	<b>Budget 2025-26</b>	<b>Number</b>	<b>Account Description</b>	<b>Proposed Amount</b>
817,037	673,587	915,963	5001	Business Office	922,728
222,151	342,666	363,473	5002	Administrative Services	371,291
499,053	551,959	513,004	5005	Human Resources	502,028
25,000	25,000	25,000	5006	Lake County - Out of District	25,000
0	0	238,973	5007	Legal	243,129
939,712	1,120,581	1,487,769	5009	District	1,863,200
1,465,283	1,766,118	2,360,039	5010	Information Services	2,731,287
272,579	322,151	359,069	5011	Grant Management	362,183
0	0	5,000	5012	Art on Campus	5,000
265,843	196,700	270,326	5020	Institutional Research / Assessment	276,232
106,308	106,344	123,034	5031	Communications	106,800
159,441	126,962	139,350	5040	Security	165,420
600,338	649,213	747,993	5050	President's Office	774,888
111,853	125,156	159,750	5051	Governing Board	167,250
26,069	33,642	37,550	5052	Foundation Support	41,850
8,809	15,985	18,300	5055	Wellness	18,300
<b>5,519,475</b>	<b>6,056,063</b>	<b>7,764,593</b>		<b>Total Institutional Support</b>	<b>8,576,586</b>
1,640,335	1,663,178	1,977,893	6001	Plant Operations	1,988,399
38,477	14,496	110,000	6002	Fleet	26,300
<b>1,678,812</b>	<b>1,677,674</b>	<b>2,087,893</b>		<b>Total Operations &amp; Maintenance</b>	<b>2,014,699</b>
3,137,040	3,144,342	7,891,478	9001	Transfers	2,664,847
<b>3,137,040</b>	<b>3,144,342</b>	<b>7,891,478</b>		<b>Total Transfers Out</b>	<b>2,664,847</b>
0	0	4,000,000	9701	Contingency	5,000,000
<b>0</b>	<b>0</b>	<b>4,000,000</b>		<b>Total Contingency</b>	<b>5,000,000</b>
14,649,412	17,048,786	0	00198	Fund Balance	0
<b>14,649,412</b>	<b>17,048,786</b>	<b>0</b>		<b>Total Fund Balance</b>	<b>0</b>
0	0	6,634,913	00199	Unappropriated Fund Balance	6,833,960
<b>0</b>	<b>0</b>	<b>6,634,913</b>		<b>Total</b>	<b>6,833,960</b>

**KLAMATH COMMUNITY COLLEGE DISTRICT**  
**Fiscal Year 2026-2027**  
**GENERAL FUND - EXPENDITURES BY ACTIVITY**  
(Includes Inactives)

Actual 2023-24	Actual 2024-25	Budget 2025-26	Number	Account Description	Proposed Amount
40,428,108	45,039,899	49,890,463		Total Expenditures	47,077,498

General Fund - Expenditures by Activity



**KLAMATH COMMUNITY COLLEGE DISTRICT**  
**Fiscal Year 2026-2027**  
**GENERAL FUND - EXPENDITURES BY OBJECT**

(Includes Inactives)

Actual 2023-24	Actual 2024-25	Budget 2025-26	Category	Proposed Amount
<b>Personnel Services</b>				
607,737	685,917	702,592	1101 Communication	723,351
323,514	329,408	342,762	1102 Education	283,010
55,358	65,835	73,008	1103 Health & Physical Ed.	72,467
617,496	703,939	806,017	1104 Science	802,114
443,463	446,184	505,455	1105 Mathematics	506,848
134,218	137,569	168,314	1151 Arts & Letters	146,990
405,469	405,018	405,009	1152 Social Sciences	433,552
134,615	137,593	20,273	1153 Agricultural Science	0
139,364	187,362	202,754	1202 Developmental Ed. - Mathematics	184,612
42,872	23,786	53,116	1203 Developmental Ed. - Language Arts	38,239
320,455	363,504	594,685	1205 GED/ESL	479,433
220,408	239,022	225,262	1301 Business Management	402,236
544,075	611,418	670,434	1302 Emergency Response Op.	510,337
100,280	103,072	158,554	1303 Advanced Mfg. Engineering	156,999
809,505	714,052	800,447	1304 Nursing	979,423
118,842	116,272	493,249	1305 Automotive/Diesel	475,704
286,774	371,403	497,784	1306 Apprenticeship Related Training	496,523
86,998	81,881	78,794	1309 Gen. Ed. Computer Skills	147,294
478,629	512,528	681,342	1317 Aviation	1,054,222
240,854	281,712	278,181	1351 Health Information Management	297,757
164,139	179,667	0	1352 Diesel	0
194,834	185,170	178,818	1354 Welding	250,013
135,858	170,048	149,084	1355 Accounting	169,464
75,503	149,191	164,911	1356 Digital Media and Design	187,714
148,587	149,146	157,388	1357 Business Technology	23,187
271,138	348,688	431,691	1358 Computer Engineering Tech.	389,959
600,735	639,082	719,900	1360 Cosmetology Program	731,600
95,217	109,459	240,622	1361 Surgical Tech	326,794
0	0	0	1364 AI Tech	214,924
239,504	281,762	435,176	1401 Community Ed. - Reimb.	429,201
21,775	18,909	68,693	1402 Contract Ed - Reimb.	18,868
30,370	37,240	21,556	1403 Community Ed -Non- Reimb.	21,372
0	0	785,763	1404 Global Language & Learning	371,493
2,947	4,091	19,530	2001 Staff Development - Instructional	19,385

**KLAMATH COMMUNITY COLLEGE DISTRICT**  
**Fiscal Year 2026-2027**  
**GENERAL FUND - EXPENDITURES BY OBJECT**

(Includes Inactives)

Actual 2023-24	Actual 2024-25	Budget 2025-26	Category	Proposed Amount
<b>Personnel Services</b>				
424,759	454,890	665,155	2002 Learning Resources Center	633,827
892,562	967,511	1,289,978	2003 Academic Administration	1,313,470
475,437	430,838	558,125	2004 Teaching & Learning Center	799,756
163,810	193,599	236,237	2007 Testing Center	222,490
157,998	199,350	214,707	2012 Accelerated Learning	217,406
0	178,633	187,540	2013 Career Services	199,044
354,102	343,583	422,797	3001 Management of Student Services	371,937
578,923	638,777	685,074	3002 Advising	687,599
269	0	8,656	3003 Disabled Student Services	8,578
172,790	200,826	135,906	3004 Outreach	136,799
317,826	321,424	306,181	3005 External Programs	356,852
206,013	271,729	247,080	3006 Registrar	250,400
205,398	218,997	244,749	3007 Veterans Services	247,700
76,843	111,499	142,814	3009 International Programs	136,428
71,721	99,675	104,496	3020 Student Life	109,494
73,242	85,968	90,579	3021 First Year Experience	90,619
16,183	28,122	62,056	3024 TRIO Support	51,433
19,642	34,146	148,402	3025 Athletics Department	170,858
289,308	338,682	480,767	3050 Marketing	490,760
387,826	365,969	445,409	4001 Financial Aid - General Fund	445,990
772,741	627,094	845,313	5001 Business Office	852,078
217,014	334,992	348,873	5002 Administrative Services	356,691
422,284	475,045	389,011	5005 Human Resources	410,168
0	0	227,998	5007 Legal	232,154
37,678	23,554	280,000	5009 District	280,000
939,382	1,117,488	1,304,964	5010 Information Services	1,434,116
266,288	311,502	335,599	5011 Grant Management	339,543
264,237	195,312	249,626	5020 Institutional Research / Assessment / Resource Development	249,232
562,411	581,102	670,793	5050 President's Office	697,688
1,047,580	1,031,916	1,336,993	6001 Plant Operations	1,229,899
<b>17,505,799</b>	<b>18,972,149</b>	<b>23,797,042</b>	<b>Total Personnel Services</b>	<b>24,368,094</b>

**KLAMATH COMMUNITY COLLEGE DISTRICT**  
**Fiscal Year 2026-2027**  
**GENERAL FUND - EXPENDITURES BY OBJECT**

(Includes Inactives)

Actual 2023-24	Actual 2024-25	Budget 2025-26	Category	Proposed Amount
<b>Materials and Services</b>				
387	0	0	1101 Communication	0
290	0	0	1102 Education	0
49	0	0	1105 Mathematics	0
22,457	20,610	32,780	1205 GED/ESL	32,780
40,982	46,640	55,200	1302 Emergency Response Op.	55,200
286	124	0	1304 Nursing	0
2	0	0	1305 Automotive/Diesel	0
0	22,757	80,500	1306 Apprenticeship Related Training	74,500
44	0	0	1317 Aviation	0
131,172	149,535	166,100	1360 Cosmetology Program	172,685
0	33,386	33,500	1361 Surgical Tech	27,500
332,203	279,509	356,300	1401 Community Ed. - Reimbursable	341,720
10,587	3,470	25,910	1402 Contract Ed - Reimb.	16,160
8,310	8,038	18,600	1403 Community Ed -Non- Reimb.	18,600
0	-14	53,850	1404 Global Language & Learning	53,850
0	0	0	1405 HEP Support	11,500
503	2,535	2,500	2001 Staff Development - Instructional	2,500
68,051	74,366	116,300	2002 Learning Resources Center	105,800
21,306	16,887	58,300	2003 Academic Administration	56,800
27,267	32,181	66,059	2004 Distance Ed	104,885
13,711	21,312	22,580	2007 Testing Center	34,500
124,307	178,910	203,070	2010 CTE Administration	229,170
19,873	31,271	105,126	2011 General Education Administration	159,826
4,621	1,031	20,000	2012 Accelerated Learning	10,000
0	8,081	20,980	2013 Career Services	27,000
78,882	96,631	95,000	3001 Management of Student Affairs	83,300
22,509	21,211	17,960	3002 Advising	17,960
1,467	21,933	20,000	3003 Disabled Student Services	20,000
128,006	116,212	106,291	3004 Outreach	104,000
920,162	910,757	1,007,255	3005 External Programs	1,002,755
10,170	24,452	31,668	3006 Registrar	21,500
3,304	1,418	8,500	3007 Veterans Services	5,500
1,228	2,938	13,800	3008 Title IX	13,800
21,541	55,896	99,328	3009 International Programs	52,100

**KLAMATH COMMUNITY COLLEGE DISTRICT**  
**Fiscal Year 2026-2027**  
**GENERAL FUND - EXPENDITURES BY OBJECT**

(Includes Inactives)

Actual 2023-24	Actual 2024-25	Budget 2025-26	Category	Proposed Amount
<b>Materials and Services</b>				
17,189	20,661	24,670	3020 Student Life	24,670
15,256	18,437	18,325	3021 First Year Experience	18,325
4,516	0	0	3022 First Gen Support	0
12,612	17,141	12,042	3024 TRIO Support	15,375
19,851	39,241	93,000	3025 Athletics Department	233,900
310,596	267,506	327,550	3050 Marketing	360,350
208	0	0	3502 TRIO Grant	0
33,836	39,287	45,800	4001 Financial Aid - General Fund	43,200
44,296	46,493	70,650	5001 Business Office	70,650
5,137	7,673	14,600	5002 Administrative Services	14,600
76,770	76,914	123,993	5005 Human Resources	91,860
25,000	25,000	25,000	5006 Lake County - Out of District	25,000
0	0	10,975	5007 Legal	10,975
873,909	1,097,028	1,190,932	5009 District	1,358,200
453,081	495,184	742,425	5010 Information Services	969,871
6,291	10,649	23,470	5011 Grant Management	22,640
0	0	5,000	5012 Art on Campus	5,000
1,605	1,388	20,700	5020 Institutional Research / Assessment / Resource Development	27,000
103,261	105,794	106,034	5031 Communications	106,800
159,441	126,962	139,350	5040 Security	165,420
37,927	68,110	77,200	5050 President's Office	77,200
83,820	73,341	99,750	5051 Governing Board	107,250
26,069	33,642	37,550	5052 Foundation Support	41,850
8,809	15,985	18,300	5055 Wellness	18,300
592,755	622,927	625,900	6001 Plant Operations	723,500
19,977	14,496	25,000	6002 Fleet	26,300
<b>4,945,886</b>	<b>5,405,937</b>	<b>6,715,673</b>	<b>Total Materials and Services</b>	<b>7,414,127</b>

**KLAMATH COMMUNITY COLLEGE DISTRICT**  
**Fiscal Year 2026-2027**

**GENERAL FUND - EXPENDITURES BY OBJECT**

(Includes Inactives)

Actual 2023-24	Actual 2024-25	Budget 2025-26	Category	Proposed Amount
<b>Capital Outlay</b>				
0	166	1,170	1205 GED/ESL	1,170
19,995	21,459	49,500	1302 Emergency Response Op.	20,000
0	17,900	18,000	1361 Surgical Tech	18,000
0	4,700	2,500	2002 Learning Resources Center	0
5,511	0	10,200	2003 Academic Administration	0
0	0	1,000	2004 Teaching & Learning Center	0
1,081	11,780	20,000	2007 Testing Center	0
12,859	183,438	232,500	2010 CTE Administration	100,000
0	0	10,000	2011 General Education Administration	10,000
0	5,203	0	3004 Outreach	0
0	1,054	0	3005 External Programs	0
0	2,630	0	3025 Athletics Department	0
0	4,182	0	3050 Marketing	0
0	2,027	0	4001 Financial Aid - General Fund	0
28,125	0	16,837	5009 District	225,000
72,819	153,446	312,650	5010 Information Services	327,300
3,047	550	17,000	5031 Communications	0
0	8,334	15,000	6001 Plant Operations	35,000
18,500	0	85,000	6002 Fleet	0
<b>161,938</b>	<b>416,870</b>	<b>791,357</b>	<b>Total Capital Outlay</b>	<b>736,470</b>

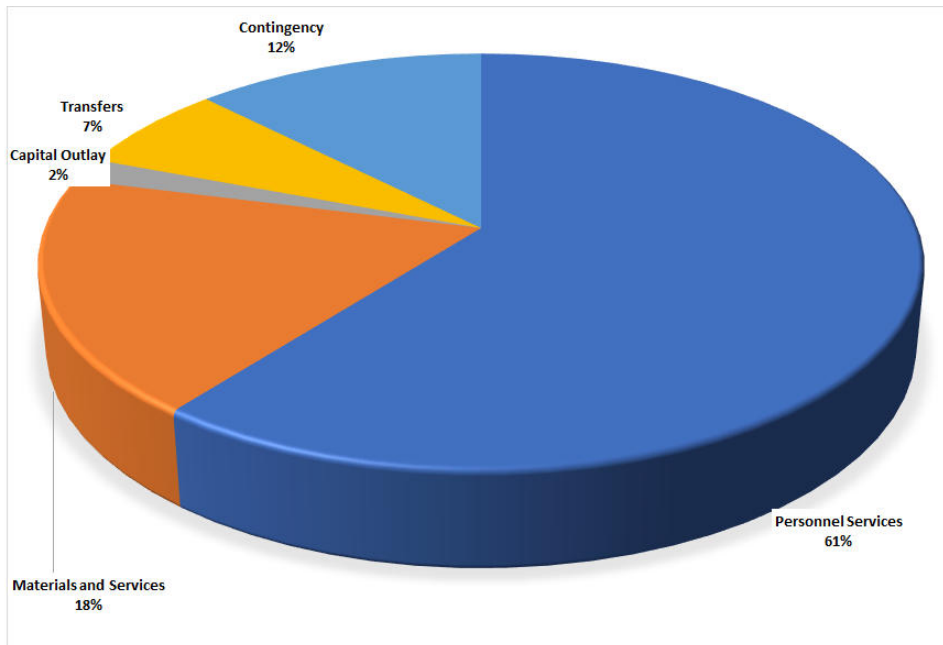
**KLAMATH COMMUNITY COLLEGE DISTRICT  
Fiscal Year 2026-2027**

**GENERAL FUND - EXPENDITURES BY OBJECT**

(Includes Inactives)

<b>Actual 2023-24</b>	<b>Actual 2024-25</b>	<b>Budget 2025-26</b>	<b>Category</b>	<b>Proposed Amount</b>
			<b>Transfers</b>	
28,033	51,815	60,000	5051 Transfers	60,000
3,137,040	3,144,342	7,891,478	9001 Transfers	2,664,847
<b>3,165,073</b>	<b>3,196,157</b>	<b>7,951,478</b>	<b>Total Transfers</b>	<b>2,724,847</b>
			<b>Contingency</b>	
0	0	4,000,000	9701 Contingency	5,000,000
<b>0</b>	<b>0</b>	<b>4,000,000</b>	<b>Total Contingency</b>	<b>5,000,000</b>
			<b>Fund Balance</b>	
14,649,412	17,048,786	0	00198 Fund Balance	0
<b>14,649,412</b>	<b>17,048,786</b>	<b>0</b>	<b>Total Fund Balance</b>	<b>0</b>
			<b>Unappropriated Fund Balance</b>	
0	0	6,634,913	00199 Unappropriated Fund Balance	6,833,960
<b>0</b>	<b>0</b>	<b>6,634,913</b>	<b>Total Unappropriated Fund Bal</b>	<b>6,833,960</b>
<b>40,428,108</b>	<b>45,039,899</b>	<b>49,890,463</b>	<b>Grand Total</b>	<b>47,077,498</b>

General Fund - Expenditures by Object



**KLAMATH COMMUNITY COLLEGE DISTRICT**  
**Fiscal Year 2026-2027**  
**Special Revenue Funds Summary**

**050 - FINANCIAL AID**

Actual 2023-24	Actual 2024-25	Budget 2025-26	Account Description	Proposed Amount
<b>Resources</b>				
6,709,947	7,831,567	13,197,513	Federal Sources	11,305,113
2,025,767	2,449,471	1,650,000	State Sources	2,900,000
338,501	691,060	0	Local Sources	750,000
28,033	51,815	60,000	Transfers In	60,000
17,691	17,691	0	Carry Forward	0
<b>9,119,939</b>	<b>11,041,604</b>	<b>14,907,513</b>	<b>Total Resources</b>	<b>15,015,113</b>
<b>Expenditures</b>				
28,240	71,642	87,400	Personnel Services	95,000
9,065,081	10,940,783	14,807,113	Materials & Services	14,907,113
8,927	11,488	13,000	Transfers Out	13,000
<b>9,102,248</b>	<b>11,023,913</b>	<b>14,907,513</b>	<b>Total Expenditures</b>	<b>15,015,113</b>
17,691	17,691	0	Fund Balance	0
<b>9,119,939</b>	<b>11,041,604</b>	<b>14,907,513</b>	<b>Total Expenditures and Fund Balance</b>	<b>15,015,113</b>

**060 - TECHNOLOGY FEES**

Actual 2023-24	Actual 2024-25	Budget 2025-26	Account Description	Proposed Amount
<b>Resources</b>				
320,400	391,323	400,000	Tuition & Fees	400,000
13,706	22,011	0	Interest income	0
348,727	367,282	450,000	Carry Forward	253,590
<b>682,833</b>	<b>780,616</b>	<b>850,000</b>	<b>Total Resources</b>	<b>653,590</b>
<b>Expenditures</b>				
69,695	33,544	114,576	Personnel Services	136,770
46,158	47,289	140,840	Materials & Services	221,000
199,698	166,818	260,037	Capital Outlay	295,820
<b>315,551</b>	<b>247,651</b>	<b>515,453</b>	<b>Total Expenditures</b>	<b>653,590</b>
367,282	532,965	0	Fund Balance	0
0	0	334,547	Unappropriated Fund Balance	0
<b>682,833</b>	<b>780,616</b>	<b>850,000</b>	<b>Total Expenditures and Fund Balance</b>	<b>653,590</b>

**KLAMATH COMMUNITY COLLEGE DISTRICT**  
**Fiscal Year 2026-2027**  
**Special Revenue Funds Summary**

**065 - STUDENT COURSE FEES**

Actual 2023-24	Actual 2024-25	Budget 2025-26	Account Description	Proposed Amount
<b>Resources</b>				
2,575,198	3,156,445	3,244,600	Tuition & Fees	3,530,700
25,093	32,687	0	Interest income	0
425,826	514,591	585,400	Carry Forward	175,800
3,026,117	3,703,723	3,830,000	<b>Total Resources</b>	<b>3,706,500</b>
<b>Expenditures</b>				
2,342,999	2,861,480	3,356,000	Materials & Services	3,241,500
18,527	0	24,000	Capital Outlay	15,000
150,000	200,000	450,000	Transfers Out	450,000
2,511,526	3,061,480	3,830,000	<b>Total Expenditures</b>	<b>3,706,500</b>
514,591	642,243	0	Fund Balance	0
3,026,117	3,703,723	3,830,000	<b>Total Expenditures and Fund Balance</b>	<b>3,706,500</b>

**070 - SPECIAL PROJECTS BUDGET AUTHORITY**

Actual 2023-24	Actual 2024-25	Budget 2025-26	Account Description	Proposed Amount
<b>Resources</b>				
339,613	105,421	215,386	Federal Sources	183,034
249,372	230,611	333,895	State Sources	293,480
42,471	46,908	70,990	Local Sources	55,000
631,456	382,940	620,271	<b>Total Resources</b>	<b>531,514</b>
<b>Expenditures</b>				
72,947	99,439	216,496	Personnel Services	147,275
539,937	274,843	335,067	Materials & Services	316,457
0	0	45,000	Capital Outlay	45,000
18,572	8,658	23,708	Transfers Out	22,782
631,456	382,940	620,271	<b>Total Expenditures</b>	<b>531,514</b>

**KLAMATH COMMUNITY COLLEGE DISTRICT**  
**Fiscal Year 2026-2027**  
**Special Revenue Funds Summary**

**080 - PATHWAYS**

Actual 2023-24	Actual 2024-25	Budget 2025-26	Account Description	Proposed Amount
<b>Resources</b>				
127,897	299,353	249,732	State Sources	299,214
127,897	299,353	249,732	<b>Total Resources</b>	<b>299,214</b>
<b>Expenditures</b>				
20,703	67,886	91,218	Personnel Services	148,917
101,634	197,955	144,877	Materials & Services	131,550
0	20,735	0	Capital Outlay	0
5,560	12,777	13,637	Transfers Out	18,747
127,897	299,353	249,732	<b>Total Expenditures</b>	<b>299,214</b>

**081 - DHS**

Actual 2023-24	Actual 2024-25	Budget 2025-26	Account Description	Proposed Amount
<b>Resources</b>				
341,677	300,730	419,639	State Sources	228,793
341,677	300,730	419,639	<b>Total Resources</b>	<b>228,793</b>
<b>Expenditures</b>				
166,462	144,577	259,154	Personnel Services	107,467
121,578	123,204	89,619	Materials & Services	104,040
53,637	32,949	70,866	Transfers Out	17,286
341,677	300,730	419,639	<b>Total Expenditures</b>	<b>228,793</b>

**085 - TRIO GRANT**

Actual 2023-24	Actual 2024-25	Budget 2025-26	Account Description	Proposed Amount
<b>Resources</b>				
258,454	312,075	323,336	Federal Sources	272,364
258,454	312,075	323,336	<b>Total Resources</b>	<b>272,364</b>
<b>Expenditures</b>				
227,287	271,682	287,547	Personnel Services	228,861
12,022	17,276	11,967	Materials & Services	24,602
19,145	23,117	23,822	Transfers Out	18,901
258,454	312,075	323,336	<b>Total Expenditures</b>	<b>272,364</b>

**KLAMATH COMMUNITY COLLEGE DISTRICT**  
**Fiscal Year 2026-2027**  
**Special Revenue Funds Summary**

**095 - SMALL BUSINESS DEVELOPMENT CENTER**

Actual 2023-24	Actual 2024-25	Budget 2025-26	Account Description	Proposed Amount
<b>Resources</b>				
46,280	40,000	40,000	Federal Sources	50,000
68,330	171,175	98,750	State Sources	108,858
100,477	30,212	82,822	Local Sources	35,000
187,130	123,183	199,827	Transfers In	199,847
40,367	73,791	15,000	Carry Forward	16,476
442,584	438,361	436,399	<b>Total Resources</b>	<b>410,181</b>
<b>Expenditures</b>				
325,498	310,412	376,418	Personnel Services	345,781
43,295	43,942	59,981	Materials & Services	64,400
0	9,955	0	Transfers Out	0
368,793	364,309	436,399	<b>Total Expenditures</b>	<b>410,181</b>
73,791	74,052	0	Fund Balance	0
442,584	438,361	436,399	<b>Total Expenditures and Fund Balance</b>	<b>410,181</b>

**096 - NATIONAL SCIENCE FOUNDATION GRANT**

Actual 2023-24	Actual 2024-25	Budget 2025-26	Account Description	Proposed Amount
<b>Resources</b>				
0	0	163,500	Federal Sources	277,753
0	0	163,500	<b>Total Resources</b>	<b>277,753</b>
<b>Expenditures</b>				
0	0	27,317	Personnel Services	35,132
0	0	122,956	Materials & Services	222,956
0	0	13,227	Transfers Out	19,665
0	0	163,500	<b>Total Expenditures</b>	<b>277,753</b>

**103 - VETERAN'S RESOURCE GRANT**

Actual 2023-24	Actual 2024-25	Budget 2025-26	Account Description	Proposed Amount
<b>Resources</b>				
21,573	28,147	54,269	State Sources	42,067
21,573	28,147	54,269	<b>Total Resources</b>	<b>42,067</b>
<b>Expenditures</b>				
14,163	19,320	26,600	Personnel Services	15,974
7,410	8,827	22,669	Materials & Services	26,093
0	0	5,000	Capital Outlay	0
21,573	28,147	54,269	<b>Total Expenditures</b>	<b>42,067</b>

**KLAMATH COMMUNITY COLLEGE DISTRICT**

**Fiscal Year 2026-2027**

**Special Revenue Funds Summary**

**104 - GED Wraparound**

<b>Actual 2023-24</b>	<b>Actual 2024-25</b>	<b>Budget 2025-26</b>	<b>Account Description</b>	<b>Proposed Amount</b>
			<b>Resources</b>	
0	69,868	25,800	State Sources	25,800
0	69,868	25,800	<b>Total Resources</b>	<b>25,800</b>
			<b>Expenditures</b>	
0	50,000	0	Personnel Services	0
0	13,516	25,800	Materials & Services	25,800
0	6,352	0	Transfers Out	0
0	69,868	25,800	<b>Total Expenditures</b>	<b>25,800</b>

**106 - HIGH SCHOOL EQUIVALENCY PROGRAM (HEP)**

<b>Actual 2023-24</b>	<b>Actual 2024-25</b>	<b>Budget 2025-26</b>	<b>Account Description</b>	<b>Proposed Amount</b>
			<b>Resources</b>	
455,981	456,375	462,927	Federal Sources	473,906
455,981	456,375	462,927	<b>Total Resources</b>	<b>473,906</b>
			<b>Expenditures</b>	
386,633	392,841	367,009	Personnel Services	376,571
36,695	30,650	62,657	Materials & Services	63,125
32,653	32,884	33,261	Transfers Out	34,210
455,981	456,375	462,927	<b>Total Expenditures</b>	<b>473,906</b>

**109 - DHS TANF JOBS**

<b>Actual 2023-24</b>	<b>Actual 2024-25</b>	<b>Budget 2025-26</b>	<b>Account Description</b>	<b>Proposed Amount</b>
			<b>Resources</b>	
180,016	129,253	95,000	State Sources	95,000
180,016	129,253	95,000	<b>Total Resources</b>	<b>95,000</b>
			<b>Expenditures</b>	
149,236	103,804	76,500	Personnel Services	76,500
14,924	15,069	10,000	Materials & Services	10,000
15,856	10,380	8,500	Transfers Out	8,500
180,016	129,253	95,000	<b>Total Expenditures</b>	<b>95,000</b>

**KLAMATH COMMUNITY COLLEGE DISTRICT**  
**Fiscal Year 2026-2027**  
**Special Revenue Funds Summary**

**114 - BENEFITS NAVIGATOR GRANT**

Actual 2023-24	Actual 2024-25	Budget 2025-26	Account Description	Proposed Amount
			<b>Resources</b>	
66,411	51,675	94,593	State Sources	110,586
66,411	51,675	94,593	<b>Total Resources</b>	<b>110,586</b>
			<b>Expenditures</b>	
62,414	46,756	90,000	Personnel Services	91,841
3,997	4,919	4,593	Materials & Services	18,745
66,411	51,675	94,593	<b>Total Expenditures</b>	<b>110,586</b>

**123 - FIRST GENERATION STUDENT SUCCESS GRANT**

Actual 2023-24	Actual 2024-25	Budget 2025-26	Account Description	Proposed Amount
			<b>Resources</b>	
85,761	161,960	160,115	Federal Sources	160,115
85,761	161,960	160,115	<b>Total Resources</b>	<b>160,115</b>
			<b>Expenditures</b>	
59,487	33,247	105,500	Personnel Services	105,500
18,695	121,617	41,650	Materials & Services	41,650
7,579	7,096	12,965	Transfers Out	12,965
85,761	161,960	160,115	<b>Total Expenditures</b>	<b>160,115</b>

**124 - TITLE II - ADULT LITERACY**

Actual 2023-24	Actual 2024-25	Budget 2025-26	Account Description	Proposed Amount
			<b>Resources</b>	
300,259	285,331	270,171	Federal Sources	250,000
300,259	285,331	270,171	<b>Total Resources</b>	<b>250,000</b>
			<b>Expenditures</b>	
293,500	280,565	262,065	Personnel Services	244,600
2,470	486	4,053	Materials & Services	2,700
4,289	4,280	4,053	Transfers Out	2,700
300,259	285,331	270,171	<b>Total Expenditures</b>	<b>250,000</b>

**KLAMATH COMMUNITY COLLEGE DISTRICT**  
**Fiscal Year 2026-2027**  
**Special Revenue Funds Summary**

126 - OHA-HOWTO GRANT

Actual 2023-24	Actual 2024-25	Budget 2025-26	Account Description	Proposed Amount
			<b>Resources</b>	
2,564	38,680	102,251	State Sources	105,142
2,564	38,680	102,251	<b>Total Resources</b>	<b>105,142</b>
			<b>Expenditures</b>	
2,564	35,164	32,850	Personnel Services	32,497
0	0	60,278	Materials & Services	63,087
0	3,516	9,123	Transfers Out	9,558
2,564	38,680	102,251	<b>Total Expenditures</b>	<b>105,142</b>

127 - ODOE Energy Efficiency Training - HVAC

Actual 2023-24	Actual 2024-25	Budget 2025-26	Account Description	Proposed Amount
			<b>Resources</b>	
0	0	178,947	State Sources	201,228
0	0	178,947	<b>Total Resources</b>	<b>201,228</b>
			<b>Expenditures</b>	
0	0	62,000	Personnel Services	74,638
0	0	76,965	Materials & Services	115,200
0	0	30,000	Capital Outlay	0
0	0	9,982	Transfers Out	11,390
0	0	178,947	<b>Total Expenditures</b>	<b>201,228</b>

128 - KLAMATH COUNTY WELL DRILLING GRANT

Actual 2023-24	Actual 2024-25	Budget 2025-26	Account Description	Proposed Amount
			<b>Resources</b>	
0	0	500,000	State Sources	320,000
0	0	500,000	<b>Total Resources</b>	<b>320,000</b>
			<b>Expenditures</b>	
0	0	190,000	Personnel Services	189,706
0	0	160,000	Materials & Services	83,620
0	0	150,000	Capital Outlay	14,674
0	0	0	Transfers Out	32,000
0	0	500,000	<b>Total Expenditures</b>	<b>320,000</b>

**KLAMATH COMMUNITY COLLEGE DISTRICT**  
**Fiscal Year 2026-2027**  
**Reserve Funds Summary**

**300 - RESERVE FOR PROGRAM DEVELOPMENT**

Actual 2023-24	Actual 2024-25	Budget 2025-26	Account Description	Proposed Amount
			<b>Resources</b>	
169	178	200	Interest Income	2,500
0	0	330,000	Transfers In	20,000
3,312	3,481	4,000	Carry Forward	129,000
3,481	3,659	334,200	<b>Total Resources</b>	<b>151,500</b>
			<b>Expenditures</b>	
0	0	330,000	Personnel Services	126,000
0	0	4,200	Materials & Services	25,500
0	0	334,200	<b>Total Expenditures</b>	<b>151,500</b>
3,481	3,659	0	Fund Balance	0
3,481	3,659	334,200	<b>Total Expenditures and Fund Balance</b>	<b>151,500</b>

**301 - RESERVE RAINY DAY**

Actual 2023-24	Actual 2024-25	Budget 2025-26	Account Description	Proposed Amount
			<b>Resources</b>	
148,904	232,654	200,000	Interest Income	175,000
1,490,592	1,500,000	0	Transfers In	1,500,000
2,407,152	4,046,648	6,000,000	Carry Forward	6,000,000
4,046,648	5,779,302	6,200,000	<b>Total Resources</b>	<b>7,675,000</b>
			<b>Expenditures</b>	
0	0	4,200,000	Contingency	5,675,000
0	0	4,200,000	<b>Total Expenditures</b>	<b>5,675,000</b>
4,046,648	5,779,302	0	Fund Balance	0
0	0	2,000,000	Unappropriated Fund Balance	2,000,000
4,046,648	5,779,302	6,200,000	<b>Total Expenditures and Fund Balance</b>	<b>7,675,000</b>

**KLAMATH COMMUNITY COLLEGE DISTRICT**  
**Fiscal Year 2026-2027**  
**Reserve Funds Summary**

**302 - RESERVE FOR EQUIPMENT**

Actual 2023-24	Actual 2024-25	Budget 2025-26	Account Description	Proposed Amount
			<b>Resources</b>	
1,900	3,575	3,500	Interest Income	3,000
15,000	20,000	0	Transfers In	25,000
46,328	63,228	90,000	Carry Forward	77,000
63,228	86,803	93,500	<b>Total Resources</b>	<b>105,000</b>
			<b>Expenditures</b>	
0	0	50,000	Materials & Services	45,000
0	0	43,500	Capital Outlay	60,000
0	0	93,500	<b>Total Expenditures</b>	<b>105,000</b>
63,228	86,803	0	Fund Balance	0
63,228	86,803	93,500	<b>Total Expenditures and Fund Balance</b>	<b>105,000</b>

**303 - RESERVE FOR FURNITURE**

Actual 2023-24	Actual 2024-25	Budget 2025-26	Account Description	Proposed Amount
			<b>Resources</b>	
2,837	3,295	2,500	Interest Income	3,000
10,000	10,000	0	Transfers In	50,000
60,826	61,155	75,000	Carry Forward	72,000
73,663	74,450	77,500	<b>Total Resources</b>	<b>125,000</b>
			<b>Expenditures</b>	
12,508	0	30,500	Materials & Services	75,000
0	0	47,000	Capital Outlay	50,000
12,508	0	77,500	<b>Total Expenditures</b>	<b>125,000</b>
61,155	74,450	0	Fund Balance	0
73,663	74,450	77,500	<b>Total Expenditures and Fund Balance</b>	<b>125,000</b>

**KLAMATH COMMUNITY COLLEGE DISTRICT**  
**Fiscal Year 2026-2027**  
**Reserve Funds Summary**

**304 - RESERVE FOR TECHNOLOGY**

Actual 2023-24	Actual 2024-25	Budget 2025-26	Account Description	Proposed Amount
<b>Resources</b>				
1,189	579	750	Interest Income	2,500
0	50,000	50,000	Transfers In	150,000
23,318	24,507	8,000	Carry Forward	105,000
24,507	75,086	58,750	<b>Total Resources</b>	<b>257,500</b>
<b>Expenditures</b>				
0	23,094	58,750	Capital Outlay	257,500
0	23,094	58,750	<b>Total Expenditures</b>	<b>257,500</b>
24,507	51,992	0	Fund Balance	0
24,507	75,086	58,750	<b>Total Expenditures and Fund Balance</b>	<b>257,500</b>

**305 - RESERVE FOR BUILDING**

Actual 2023-24	Actual 2024-25	Budget 2025-26	Account Description	Proposed Amount
<b>Resources</b>				
369	388	300	Interest Income	500
30,000	30,000	25,000	Transfers In	100,000
7,236	31,021	61,400	Carry Forward	87,000
37,605	61,409	86,700	<b>Total Resources</b>	<b>187,500</b>
<b>Expenditures</b>				
6,584	0	86,700	Materials & Services	187,500
6,584	0	86,700	<b>Total Expenditures</b>	<b>187,500</b>
31,021	61,409	0	Fund Balance	0
37,605	61,409	86,700	<b>Total Expenditures and Fund Balance</b>	<b>187,500</b>

**306 - STAFF DEVELOPMENT - INSTRUCTIONAL**

Actual 2023-24	Actual 2024-25	Budget 2025-26	Account Description	Proposed Amount
<b>Resources</b>				
2,034	1,227	1,000	Interest Income	1,000
15,000	15,000	18,000	Transfers In	25,000
43,860	28,735	31,000	Carry Forward	0
60,894	44,962	50,000	<b>Total Resources</b>	<b>26,000</b>
<b>Expenditures</b>				
12,398	0	0	Personnel Services	0
19,761	23,689	50,000	Materials & Services	26,000
32,159	23,689	50,000	<b>Total Expenditures</b>	<b>26,000</b>
28,735	21,273	0	Fund Balance	0
60,894	44,962	50,000	<b>Total Expenditures and Fund Balance</b>	<b>26,000</b>

**KLAMATH COMMUNITY COLLEGE DISTRICT**  
**Fiscal Year 2026-2027**  
**Reserve Funds Summary**

**307 - RESERVE - SNOW REMOVAL**

Actual 2023-24	Actual 2024-25	Budget 2025-26	Account Description	Proposed Amount
<b>Resources</b>				
351	263	250	Interest Income	500
3,000	3,000	6,750	Transfers In	0
6,889	6,646	3,000	Carry Forward	9,500
10,240	9,909	10,000	<b>Total Resources</b>	<b>10,000</b>
<b>Expenditures</b>				
3,594	7,099	10,000	Materials & Services	10,000
3,594	7,099	10,000	<b>Total Expenditures</b>	<b>10,000</b>
6,646	2,810	0	Fund Balance	0
10,240	9,909	10,000	<b>Total Expenditures and Fund Balance</b>	<b>10,000</b>

**308 - RESERVE - BUILDING MAINTENANCE**

Actual 2023-24	Actual 2024-25	Budget 2025-26	Account Description	Proposed Amount
<b>Resources</b>				
1,150	0	250	Interest Income	250
50,000	50,000	50,000	Transfers In	50,000
101,038	112,033	160,000	Carry Forward	170,000
152,188	162,033	210,250	<b>Total Resources</b>	<b>220,250</b>
<b>Expenditures</b>				
40,155	19,535	210,250	Materials & Services	220,250
40,155	19,535	210,250	<b>Total Expenditures</b>	<b>220,250</b>
112,033	142,498	0	Fund Balance	0
152,188	162,033	210,250	<b>Total Expenditures and Fund Balance</b>	<b>220,250</b>

**309 - RESERVE - INSURANCE**

Actual 2023-24	Actual 2024-25	Budget 2025-26	Account Description	Proposed Amount
<b>Resources</b>				
0	0	0	Interest Income	0
0	0	100,000	Transfers In	50,000
0	0	0	Carry Forward	100,000
0	0	100,000	<b>Total Resources</b>	<b>150,000</b>
<b>Expenditures</b>				
0	0	100,000	Materials & Services	150,000
0	0	100,000	<b>Total Expenditures</b>	<b>150,000</b>

**KLAMATH COMMUNITY COLLEGE DISTRICT**  
**Fiscal Year 2026-2027**  
**Reserve Funds Summary**

310 - RESERVE - PERS LIABILITY

Actual 2023-24	Actual 2024-25	Budget 2025-26	Account Description	Proposed Amount
<b>Resources</b>				
71,025	74,667	60,000	Interest Income	60,000
0	0	0	Transfers In	150,000
1,392,497	1,463,522	1,525,000	Carry Forward	1,540,000
1,463,522	1,538,189	1,585,000	<b>Total Resources</b>	<b>1,750,000</b>
<b>Expenditures</b>				
0	0	1,585,000	Personnel Services	1,750,000
0	0	1,585,000	<b>Total Expenditures</b>	<b>1,750,000</b>
1,463,522	1,538,189	0	Fund Balance	0
1,463,522	1,538,189	1,585,000	<b>Total Expenditures and Fund Balance</b>	<b>1,750,000</b>

**KLAMATH COMMUNITY COLLEGE DISTRICT**  
**Fiscal Year 2026-2027**  
**Enterprise Funds Summary**

**200 - BOOKSTORE**

Actual 2023-24	Actual 2024-25	Budget 2025-26	Account Description	Proposed Amount
<b>Resources</b>				
372,941	407,171	508,625	Other Revenue	460,938
25,000	84,993	0	Transfers In	0
18,374	-15,606	0	Carry Forward	0
416,315	476,558	508,625	<b>Total Resources</b>	<b>460,938</b>
<b>Expenditures</b>				
127,345	145,708	168,726	Personnel Services	119,877
304,576	330,850	339,899	Materials & Services	341,061
431,921	476,558	508,625	<b>Total Expenditures</b>	<b>460,938</b>
-15,606	0	0	Fund Balance	0
416,315	476,558	508,625	<b>Total Expenditures, Fund, and Unappropriated Fund</b>	<b>460,938</b>

**250 - FOOD SERVICE**

Actual 2023-24	Actual 2024-25	Budget 2025-26	Account Description	Proposed Amount
<b>Resources</b>				
2,150	4,500	5,400	Local Sources	5,400
20,960	7,757	15,000	Transfers In	15,000
694	694	0	Carry Forward	0
23,804	12,951	20,400	<b>Total Resources</b>	<b>20,400</b>
<b>Expenditures</b>				
23,110	12,951	20,400	Materials & Services	20,400
23,110	12,951	20,400	<b>Total Expenditures</b>	<b>20,400</b>
694	0	0	Fund Balance	0
23,804	12,951	20,400	<b>Total Expenditures and Fund Balance</b>	<b>20,400</b>

**KLAMATH COMMUNITY COLLEGE DISTRICT**  
**Fiscal Year 2026-2027**  
**Enterprise Funds Summary**

260 - COSMETOLOGY

Actual 2023-24	Actual 2024-25	Budget 2025-26	Account Description	Proposed Amount
<b>Resources</b>				
69,266	89,249	166,156	Other Revenue	184,082
0	0	0	Transfers In	0
0	-6,493	0	Carry Forward	0
69,266	82,756	166,156	<b>Total Resources</b>	<b>184,082</b>
<b>Expenditures</b>				
62,936	67,135	106,556	Personnel Services	120,082
12,823	15,621	59,600	Materials & Services	64,000
75,759	82,756	166,156	<b>Total Expenditures</b>	<b>184,082</b>
-6,493	0	0	Fund Balance	0
69,266	82,756	166,156	<b>Total Expenditures and Fund Balance</b>	<b>184,082</b>

270 - CHARGEPOINT

Actual 2023-24	Actual 2024-25	Budget 2025-26	Account Description	Proposed Amount
<b>Resources</b>				
592	988	15,000	Other revenue	15,000
0	592	0	Carry Forward	0
592	1,580	15,000	<b>Total Resources</b>	<b>15,000</b>
<b>Expenditures</b>				
0	0	15,000	Materials & Services	15,000
0	0	15,000	<b>Total Expenditures</b>	<b>15,000</b>
592	1,580	0	Fund Balance	0
592	1,580	15,000	<b>Total Expenditures and Fund Balance</b>	<b>15,000</b>

**KLAMATH COMMUNITY COLLEGE DISTRICT**

**Fiscal Year 2026-2027**

**Capital Projects Funds Summary**

**500 - CAPITAL PROJECTS FUND**

<b>Actual 2023-24</b>	<b>Actual 2024-25</b>	<b>Budget 2025-26</b>	<b>Account Description</b>	<b>Proposed Amount</b>
			<b>Resources</b>	
12,138	6,268	0	Local Sources	0
21,192	20,883	10,000	Interest Income	10,000
60,000	30,000	200,000	Transfers In	300,000
459,974	439,300	400,000	Carry Forward	200,000
553,304	496,451	610,000	<b>Total Resources</b>	<b>510,000</b>
			<b>Expenditures</b>	
114,004	77,208	610,000	Materials & Services	510,000
114,004	77,208	610,000	<b>Total Expenditures</b>	<b>510,000</b>
439,300	419,243	0	Fund Balance	0
553,304	496,451	610,000	<b>Total Expenditures and Fund Balance</b>	<b>510,000</b>

**504 - CAP PROJ - CHILDCARE CENTER**

<b>Actual 2023-24</b>	<b>Actual 2024-25</b>	<b>Budget 2025-26</b>	<b>Account Description</b>	<b>Proposed Amount</b>
			<b>Resources</b>	
0	0	5,000,000	Federal Sources	5,000,000
91,150	446,243	10,000,000	State Sources	9,450,000
57,343	683,100	600,000	Local Sources	606,400
27,969	16,745	0	Interest Income	0
500,000	500,000	0	Transfers In	0
63,261	648,574	1,200,000	Carry Forward	500,000
739,723	2,294,662	16,800,000	<b>Total Resources</b>	<b>15,556,400</b>
			<b>Expenditures</b>	
20,921	9,917	0	Personnel Services	0
70,228	1,000,768	16,800,000	Materials & Services	15,556,400
91,149	1,010,685	16,800,000	<b>Total Expenditures</b>	<b>15,556,400</b>
648,574	1,283,977	0	Fund Balance	0
739,723	2,294,662	16,800,000	<b>Total Expenditures and Fund Balance</b>	<b>15,556,400</b>

**KLAMATH COMMUNITY COLLEGE DISTRICT**  
**Fiscal Year 2026-2027**  
**Capital Projects Funds Summary**

**505 - CAP PROJ - COSMETOLOGY BUILDING**

Actual 2023-24	Actual 2024-25	Budget 2025-26	Account Description	Proposed Amount
<b>Resources</b>				
0	0	4,000,000	State Sources	4,000,000
0	0	4,000,000	Transfers In	0
0	0	0	Carry Forward	3,250,000
0	0	8,000,000	<b>Total Resources</b>	<b>7,250,000</b>
<b>Expenditures</b>				
0	0	5,000	Personnel Services	0
0	0	7,995,000	Materials & Services	7,250,000
0	0	8,000,000	<b>Total Expenditures</b>	<b>7,250,000</b>

**506 - CAP PROJ - BADGER VILLAGE**

Actual 2023-24	Actual 2024-25	Budget 2025-26	Account Description	Proposed Amount
<b>Resources</b>				
0	389	30,000	Transfers In	30,000
0	389	30,000	<b>Total Resources</b>	<b>30,000</b>
<b>Expenditures</b>				
0	0	5,000	Personnel Services	5,000
0	389	25,000	Materials & Services	25,000
0	389	30,000	<b>Total Expenditures</b>	<b>30,000</b>

**THIS PAGE LEFT  
INTENTIONALLY BLANK**

## **BUDGET DETAIL**

**THIS PAGE LEFT  
INTENTIONALLY BLANK**

# **GENERAL FUND**

**THIS PAGE LEFT  
INTENTIONALLY BLANK**

# KLAMATH COMMUNITY COLLEGE DISTRICT

## Fiscal Year 2026-2027

### 001 - GENERAL FUND

Actual 2023-24	Actual 2024-25	Budget 2025-26	Number	Account Description	Proposed Amount
17,532,847	18,633,033	19,871,194	4100	College Support	18,531,170
15,000	0	100,000	4110	Grants and Contracts	100,000
<b>17,547,847</b>	<b>18,633,033</b>	<b>19,971,194</b>		<b>Total State Sources</b>	<b>18,631,170</b>
229,358	317,850	250,000	4110	Grants and Contracts	300,000
2,629,375	2,716,121	2,891,644	4200	Current Year Taxes	2,601,695
108,771	66,732	114,400	4201	Delinquent Taxes	114,400
7,888	9,291	10,000	4230	Facility Use Fee	10,000
9,606	36,514	27,000	4232	Live Work Income	27,000
9,776	300	15,000	4235	Live Work Income AITC	15,000
10,831	0	0	4280	Contribution from KCC Foundation	0
<b>3,005,604</b>	<b>3,146,808</b>	<b>3,308,044</b>		<b>Total Local Sources</b>	<b>3,068,095</b>
91,890	117,503	132,000	4500	Credit Tuition - Summer	137,250
672,807	712,238	900,000	4501	Credit Tuition - Fall	800,000
645,970	628,769	775,000	4502	Credit Tuition - Winter	775,000
605,358	615,539	650,000	4503	Credit Tuition - Spring	676,000
378,375	408,894	489,000	4504	Distance Ed. Tuition - Summer	489,000
892,231	1,081,360	1,144,000	4505	Distance Ed. Tuition - Fall	1,089,345
869,719	1,066,572	1,100,000	4506	Distance Ed. Tuition - Winter	1,040,000
888,623	1,002,361	1,050,000	4507	Distance Ed. Tuition - Spring	1,027,000
109,369	67,630	100,000	4512	Non-Credit Tuition - Summer	25,000
166,952	93,863	170,000	4513	Non-Credit Tuition - Fall	170,000
131,581	165,316	175,000	4514	Non-Credit Tuition - Winter	175,000
216,091	106,136	125,000	4515	Non-Credit Tuition - Spring	125,000
609	967	1,000	4516	Misc. Non-Credit Tuition	1,000
0	0	0	4570	Orientation Fee	0
522,214	599,082	650,000	4572	Distance Ed. Fees	650,000
20,040	21,740	25,000	4574	Student ID Fees	25,000
360,450	391,284	400,000	4581	Facility Fees	400,000
8,828	6,912	15,000	4583	KCET Fee	15,000
0	1,400	2,000	4584	International Student Fee	2,000
0	0	0	4585	GLL Fee	5,000
1,750	1,640	2,200	4590	Installment Fees	2,200
10,075	16,250	15,000	4591	Late Fees	20,000
-9,540	-22,468	0	4596	Late Drop Refunds - CR	0
-4,306	-1,315	-500	4597	Late Drop Refunds - NC	-750
-159,735	-172,263	-175,000	4599	15 to Finish	-175,000
<b>6,419,351</b>	<b>6,909,410</b>	<b>7,744,700</b>		<b>Total Tuition &amp; Fees</b>	<b>7,473,045</b>
725,367	728,011	800,000	4600	Interest, Investment	699,000

**KLAMATH COMMUNITY COLLEGE DISTRICT**

**Fiscal Year 2026-2027**

**001 - GENERAL FUND**

<b>Actual 2023-24</b>	<b>Actual 2024-25</b>	<b>Budget 2025-26</b>	<b>Number</b>	<b>Account Description</b>	<b>Proposed Amount</b>
173	82,709	200,000	4601	Interest, LGIP - Matching Funds	175,000
28,440	20,820	20,000	4602	Interest, Taxes	20,000
<b>753,980</b>	<b>831,540</b>	<b>1,020,000</b>		<b>Total Interest Income</b>	<b>894,000</b>
4,254	3,264	2,000	4620	Rebates	10,000
52,632	44,558	50,000	4700	Miscellaneous Revenue	50,000
18,554	17,582	20,000	4750	Testing Fees	25,000
5,941	6,262	7,000	4755	Transcript Fees	7,000
2	0	0	4799	Cash Over / Short	0
<b>81,383</b>	<b>71,667</b>	<b>79,000</b>		<b>Total Other Revenue</b>	<b>92,000</b>
150,000	608,878	450,000	5000	Transfers In - General Fund	450,000
200,205	189,151	268,739	5010	Transfers in - Indirect Cost Revenue	221,704
<b>350,205</b>	<b>798,029</b>	<b>718,739</b>		<b>Total Transfers In</b>	<b>671,704</b>
12,269,739	14,649,412	17,048,786	5999	Carry Forward	16,247,484
<b>12,269,739</b>	<b>14,649,412</b>	<b>17,048,786</b>		<b>Total Carry Forward</b>	<b>16,247,484</b>
<b>40,428,108</b>	<b>45,039,899</b>	<b>49,890,463</b>		<b>Total Resources</b>	<b>47,077,498</b>

# KLAMATH COMMUNITY COLLEGE DISTRICT

## Fiscal Year 2026-2027

### 1101 - Communication

Actual 2023-24	Actual 2024-25	Budget 2025-26	Acct#	Account Description	Proposed Amount
86,875	117,511	123,140	6120	Adjunct Faculty - Credit	143,140
282,390	309,655	317,870	6130	Full Time - 9 Month Faculty	315,123
28,187	32,646	33,738	1	FICA	35,057
80	84	230	2	Worker's Compensation	230
9,085	5,211	8,821	3	Unemployment	4,582
111,975	126,783	131,902	4	PERS	136,073
523	692	480	5	Life Insurance	720
766	964	792	6	Accident/Disability Insurance	1,080
85,725	89,539	82,400	7	Health Insurance	84,000
2,086	2,832	3,219	8	Paid Family & Medical Leave	3,346
44	0	0	9	Other Employment Taxes	0
<b>607,737</b>	<b>685,917</b>	<b>702,592</b>		<b>Total Personnel Services</b>	<b>723,351</b>
387	0	0	7050	Supplies	0
<b>387</b>	<b>0</b>	<b>0</b>		<b>Total Materials &amp; Services</b>	<b>0</b>
<b>608,123</b>	<b>685,917</b>	<b>702,592</b>		<b>Total Expenditures</b>	<b>723,351</b>

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. 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. Additional Adjunct funds are needed because of an increase enrollment and Common Course numbering work.

# KLAMATH COMMUNITY COLLEGE DISTRICT

## Fiscal Year 2026-2027

### 1102 - Education

Actual 2023-24	Actual 2024-25	Budget 2025-26	Acct#	Account Description	Proposed Amount
56,713	45,614	51,830	6120	Adjunct Faculty - Credit	0
137,253	153,731	162,961	6130	Full Time - 9 Month Faculty	170,601
14,846	15,285	16,432	1	FICA	13,051
46	39	138	2	Worker's Compensation	92
4,767	2,372	4,296	3	Unemployment	1,706
63,498	61,433	63,701	4	PERS	53,415
229	351	240	5	Life Insurance	360
340	489	396	6	Accident/Disability Insurance	540
44,733	48,835	41,200	7	Health Insurance	42,000
1,089	1,259	1,568	8	Paid Family & Medical Leave	1,245
<b>323,514</b>	<b>329,408</b>	<b>342,762</b>		<b>Total Personnel Services</b>	<b>283,010</b>
62	0	0	7060	Books	0
228	0	0	7400	Contracted Services	0
<b>290</b>	<b>0</b>	<b>0</b>		<b>Total Materials &amp; Services</b>	<b>0</b>
<b>323,804</b>	<b>329,408</b>	<b>342,762</b>		<b>Total Expenditures</b>	<b>283,010</b>

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. This program has been awarded a significant grant 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 2026-2027**

**1103 - Health & Physical Ed.**

<b>Actual 2023-24</b>	<b>Actual 2024-25</b>	<b>Budget 2025-26</b>	<b>Acct#</b>	<b>Account Description</b>	<b>Proposed Amount</b>
40,873	47,624	54,110	6120	Adjunct Faculty - Credit	54,110
3,119	3,635	4,139	1	FICA	4,139
14	15	46	2	Worker's Compensation	46
1,016	620	1,082	3	Unemployment	541
10,124	13,619	13,236	4	PERS	13,236
212	321	395	8	Paid Family & Medical Leave	395
<b>55,358</b>	<b>65,835</b>	<b>73,008</b>		<b>Total Personnel Services</b>	<b>72,467</b>
<b>55,358</b>	<b>65,835</b>	<b>73,008</b>		<b>Total Expenditures</b>	<b>72,467</b>

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. Additional adjunct funds are needed to support course reassignment .

# KLAMATH COMMUNITY COLLEGE DISTRICT

## Fiscal Year 2026-2027

### 1104 - Science

Actual 2023-24	Actual 2024-25	Budget 2025-26	Acct#	Account Description	Proposed Amount
104,506	106,390	109,305	6100	Full Time Faculty	0
104,688	149,302	96,920	6120	Adjunct Faculty - Credit	126,920
151,665	161,596	246,709	6130	Full Time - 9 Month Faculty	345,486
7,467	0	0	6700	Full Time Support Staff	0
24,367	31,613	60,569	6800	Part Time Support Staff	40,569
4,085	6,405	7,500	6900	Student Wages	5,000
30,417	34,795	39,857	1	FICA	39,625
81	86	368	2	Worker's Compensation	368
9,387	5,757	10,420	3	Unemployment	5,179
121,444	137,343	145,345	4	PERS	149,386
436	598	480	5	Life Insurance	720
623	817	792	6	Accident/Disability Insurance	1,080
56,164	66,282	83,948	7	Health Insurance	84,000
2,164	2,956	3,804	8	Paid Family & Medical Leave	3,781
<b>617,496</b>	<b>703,939</b>	<b>806,017</b>		<b>Total Personnel Services</b>	<b>802,114</b>
<b>617,496</b>	<b>703,939</b>	<b>806,017</b>		<b>Total Expenditures</b>	<b>802,114</b>

The Science Department funds one 12-month faculty position, two 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. 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 2026-2027

### 1105 - Mathematics

Actual 2023-24	Actual 2024-25	Budget 2025-26	Acct#	Account Description	Proposed Amount
88,039	93,325	98,928	6100	Full Time Faculty	105,358
16,948	13,852	37,740	6120	Adjunct Faculty - Credit	27,740
161,958	168,562	175,489	6130	Full Time - 9 Month Faculty	180,664
8,240	397	2,500	6900	Student Wages	2,500
21,008	21,123	24,071	1	FICA	24,194
60	50	230	2	Worker's Compensation	230
6,849	3,494	6,294	3	Unemployment	3,163
81,481	84,180	95,152	4	PERS	96,340
370	577	360	5	Life Insurance	540
548	795	594	6	Accident/Disability Insurance	810
56,407	57,962	61,800	7	Health Insurance	63,000
1,556	1,869	2,297	8	Paid Family & Medical Leave	2,309
<b>443,463</b>	<b>446,184</b>	<b>505,455</b>		<b>Total Personnel Services</b>	<b>506,848</b>
49	0	0	7350	Dues / Memberships	0
<b>49</b>	<b>0</b>	<b>0</b>		<b>Total Materials &amp; Services</b>	<b>0</b>
<b>443,512</b>	<b>446,184</b>	<b>505,455</b>		<b>Total Expenditures</b>	<b>506,848</b>

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 created 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. Reduction in adjunct funds due to streamlined offerings.

# KLAMATH COMMUNITY COLLEGE DISTRICT

## Fiscal Year 2026-2027

### 1151 - Arts & Letters

Actual 2023-24	Actual 2024-25	Budget 2025-26	Acct#	Account Description	Proposed Amount
96,777	101,175	124,790	6120	Adjunct Faculty - Credit	109,790
7,412	7,749	9,546	1	FICA	8,399
25	25	46	2	Worker's Compensation	46
2,107	1,214	2,496	3	Unemployment	1,098
26,625	26,435	30,525	4	PERS	26,856
376	529	911	8	Paid Family & Medical Leave	801
897	441	0	9	Other Employment Taxes	0
<b>134,218</b>	<b>137,569</b>	<b>168,314</b>		<b>Total Personnel Services</b>	<b>146,990</b>
<b>134,218</b>	<b>137,569</b>	<b>168,314</b>		<b>Total Expenditures</b>	<b>146,990</b>

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. 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". Reduction in adjunct funds due to streamlined offerings.

# KLAMATH COMMUNITY COLLEGE DISTRICT

## Fiscal Year 2026-2027

### 1152 - Social Sciences

Actual 2023-24	Actual 2024-25	Budget 2025-26	Acct#	Account Description	Proposed Amount
94,730	95,934	84,790	6120	Adjunct Faculty - Credit	96,000
168,062	164,859	169,868	6130	Full Time - 9 Month Faculty	180,528
0	1,397	5,000	6900	Student Wages	5,000
19,267	19,330	19,863	1	FICA	21,537
41	40	184	2	Worker's Compensation	184
5,094	2,610	5,193	3	Unemployment	2,815
81,930	82,641	76,380	4	PERS	82,533
283	371	240	5	Life Insurance	360
411	512	396	6	Accident/Disability Insurance	540
34,452	35,923	41,200	7	Health Insurance	42,000
1,199	1,400	1,895	8	Paid Family & Medical Leave	2,055
<b>405,469</b>	<b>405,018</b>	<b>405,009</b>		<b>Total Personnel Services</b>	<b>433,552</b>
<b>405,469</b>	<b>405,018</b>	<b>405,009</b>		<b>Total Expenditures</b>	<b>433,552</b>

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. Increased adjunct funds needed for increased enrollment.

# KLAMATH COMMUNITY COLLEGE DISTRICT

## Fiscal Year 2026-2027

### 1202 - Developmental Ed. - Mathematics

Actual 2023-24	Actual 2024-25	Budget 2025-26	Acct#	Account Description	Proposed Amount
23,010	43,365	36,920	6120	Adjunct Faculty - Credit	21,920
62,496	77,522	88,128	6130	Full Time - 9 Month Faculty	90,772
0	1,260	4,300	6900	Student Wages	3,300
6,686	9,425	9,895	1	FICA	8,873
17	21	138	2	Worker's Compensation	138
2,213	1,577	2,587	3	Unemployment	1,160
29,376	37,164	38,924	4	PERS	36,152
112	117	120	5	Life Insurance	180
206	251	198	6	Accident/Disability Insurance	270
14,757	15,922	20,600	7	Health Insurance	21,000
491	740	944	8	Paid Family & Medical Leave	847
<b>139,364</b>	<b>187,362</b>	<b>202,754</b>		<b>Total Personnel Services</b>	<b>184,612</b>
<b>139,364</b>	<b>187,362</b>	<b>202,754</b>		<b>Total Expenditures</b>	<b>184,612</b>

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. Reduction in adjunct funds due to streamlined offerings. Reduction in adjunct funds due to streamlined offerings.

**KLAMATH COMMUNITY COLLEGE DISTRICT**

**Fiscal Year 2026-2027**

**1203 - Developmental Ed. - Language Arts**

<b>Actual 2023-24</b>	<b>Actual 2024-25</b>	<b>Budget 2025-26</b>	<b>Acct#</b>	<b>Account Description</b>	<b>Proposed Amount</b>
31,550	21,273	36,090	6120	Adjunct Faculty - Credit	26,090
0	0	3,950	6900	Student Wages	2,950
2,414	1,624	3,063	1	FICA	2,222
7	3	92	2	Worker's Compensation	92
520	87	801	3	Unemployment	291
8,275	759	8,828	4	PERS	6,382
107	41	292	8	Paid Family & Medical Leave	212
<b>42,872</b>	<b>23,786</b>	<b>53,116</b>		<b>Total Personnel Services</b>	<b>38,239</b>
<b>42,872</b>	<b>23,786</b>	<b>53,116</b>		<b>Total Expenditures</b>	<b>38,239</b>

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. 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. Reduction in adjunct funds due to streamlined offerings.

# KLAMATH COMMUNITY COLLEGE DISTRICT

## Fiscal Year 2026-2027

### 1205 - GED/ESL

Actual 2023-24	Actual 2024-25	Budget 2025-26	Acct#	Account Description	Proposed Amount
124,897	106,430	152,480	6600	Administrative Salaries	157,027
47,842	78,143	79,290	6700	Full Time Support Staff	41,807
11,107	34,087	130,397	6800	Part Time Support Staff	98,396
13,909	22,671	27,688	1	FICA	22,720
59	63	362	2	Worker's Compensation	252
4,308	2,649	7,220	3	Unemployment	2,962
56,496	47,703	107,959	4	PERS	87,627
286	330	480	5	Life Insurance	540
460	537	792	6	Accident/Disability Insurance	810
60,341	69,621	85,374	7	Health Insurance	65,124
748	1,268	2,643	8	Paid Family & Medical Leave	2,168
<b>320,455</b>	<b>363,504</b>	<b>594,685</b>		<b>Total Personnel Services</b>	<b>479,433</b>
2,016	1,385	2,500	7050	Supplies	2,500
0	346	950	7060	Books	857
145	549	580	7100	Printing	580
6,496	4,532	12,000	7240	Travel	12,000
1,418	1,336	3,600	7250	Training & Continuing Education	3,600
35	70	135	7350	Dues / Memberships	0
84	402	492	7360	Subscriptions	720
8,094	11,790	12,103	7400	Contracted Services	12,103
420	201	420	7925	Tools & Equipment < \$5,000	420
3,750	0	0	7935	Software < \$5,000	0
<b>22,457</b>	<b>20,610</b>	<b>32,780</b>		<b>Total Materials &amp; Services</b>	<b>32,780</b>
0	166	1,170	8000	Equipment	1,170
<b>0</b>	<b>166</b>	<b>1,170</b>		<b>Total Capital Outlay</b>	<b>1,170</b>
<b>342,912</b>	<b>384,279</b>	<b>628,635</b>		<b>Total Expenditures</b>	<b>513,383</b>

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 2026-2027

### 1301 - Business Mgmt.

Actual 2023-24	Actual 2024-25	Budget 2025-26	Acct#	Account Description	Proposed Amount
54,773	66,331	56,090	6120	Adjunct Faculty - Credit	106,090
86,400	88,560	90,775	6130	Full Time - 9 Month Faculty	154,386
10,821	11,874	11,235	1	FICA	19,927
30	33	92	2	Worker's Compensation	138
3,542	2,004	2,938	3	Unemployment	2,605
42,890	47,286	42,142	4	PERS	74,289
155	201	120	5	Life Insurance	360
220	275	198	6	Accident/Disability Insurance	540
20,781	21,000	20,600	7	Health Insurance	42,000
796	1,079	1,072	8	Paid Family & Medical Leave	1,901
0	380	0	9	Other Employment Taxes	0
<b>220,408</b>	<b>239,022</b>	<b>225,262</b>		<b>Total Personnel Services</b>	<b>402,236</b>
<b>220,408</b>	<b>239,022</b>	<b>225,262</b>		<b>Total Expenditures</b>	<b>402,236</b>

The Business Management Department budget provides funding for two nine-month faculty and adjunct faculty. Increase to two full time faculty and adjunct due to the addition of the NEW BAS degree. This department is utilizing Open Educational Resources to help reduce the cost of textbooks, lowering the costs to students. This program has experienced significant growth. 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 2026-2027

### 1302 - Emergency Response Op.

Actual 2023-24	Actual 2024-25	Budget 2025-26	Acct#	Account Description	Proposed Amount
124,043	125,166	113,070	6120	Adjunct Faculty - Credit	93,070
75,274	79,818	84,430	6130	Full Time - 9 Month Faculty	75,282
33,000	69,960	72,059	6600	Administrative Salaries	0
112,215	134,851	171,500	6800	Part Time Support Staff	179,523
16,146	0	10,000	6900	Student Wages	5,000
27,182	31,122	34,506	1	FICA	26,994
100	116	368	2	Worker's Compensation	368
9,077	5,116	9,021	3	Unemployment	3,529
104,174	116,901	130,352	4	PERS	102,545
189	294	240	5	Life Insurance	180
279	412	396	6	Accident/Disability Insurance	270
40,369	44,890	41,200	7	Health Insurance	21,000
2,026	2,773	3,292	8	Paid Family & Medical Leave	2,576
<b>544,075</b>	<b>611,418</b>	<b>670,434</b>		<b>Total Personnel Services</b>	<b>510,337</b>
10,360	7,460	12,900	7050	Supplies	12,900
578	1,095	900	7060	Books	900
750	3,364	0	7150	Marketing	0
1,198	5,543	5,000	7240	Travel	5,000
0	2,737	7,000	7250	Training & Continuing Education	7,000
0	0	400	7350	Dues / Memberships	400
15,356	11,289	12,000	7400	Contracted Services	12,000
0	1,840	0	7850	Repairs	0
108	223	2,000	7920	Equipment Lease / Rental	2,000
12,633	12,454	15,000	7925	Tools & Equipment < \$5,000	15,000
0	635	0	7940	Furniture < \$5,000	0
<b>40,982</b>	<b>46,640</b>	<b>55,200</b>		<b>Total Materials &amp; Services</b>	<b>55,200</b>
19,995	21,459	49,500	8000	Equipment	20,000
<b>19,995</b>	<b>21,459</b>	<b>49,500</b>		<b>Total Capital Outlay</b>	<b>20,000</b>
<b>605,052</b>	<b>679,517</b>	<b>775,134</b>		<b>Total Expenditures</b>	<b>585,537</b>

The Emergency Response Operations (ERO) Department budget funds one nine-month faculty, four part time coordinators, and adjunct faculty as needed depending on enrollment. The NWF Admin. position was cut due grant funding not being renewed. 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. Equipment funds were reduced to remove the purchase of a fire engine. Adjunct funds were reduced based on enrollment projections.

# KLAMATH COMMUNITY COLLEGE DISTRICT

## Fiscal Year 2026-2027

### 1303 - Advanced Mfg. Engineering

Actual 2023-24	Actual 2024-25	Budget 2025-26	Acct#	Account Description	Proposed Amount
0	2,680	23,600	6120	Adjunct Faculty - Credit	25,920
67,234	66,684	70,688	6130	Full Time - 9 Month Faculty	67,704
713	29	0	6800	Part Time Support Staff	0
1,874	3,076	5,000	6900	Student Wages	5,000
5,485	5,715	7,595	1	FICA	7,544
17	18	138	2	Worker's Compensation	138
1,797	907	1,986	3	Unemployment	986
20,673	21,109	27,905	4	PERS	27,538
87	154	120	5	Life Insurance	180
143	218	198	6	Accident/Disability Insurance	270
1,824	1,979	20,600	7	Health Insurance	21,000
434	503	724	8	Paid Family & Medical Leave	719
<b>100,280</b>	<b>103,072</b>	<b>158,554</b>		<b>Total Personnel Services</b>	<b>156,999</b>
<b>100,280</b>	<b>103,072</b>	<b>158,554</b>		<b>Total Expenditures</b>	<b>156,999</b>

The Advanced Manufacturing and Engineering Department budget funds one nine-month faculty and adjunct faculty as needed depending on enrollment. Part time funds were added to provide open lab support for students. The department's most recent Cost Margin Analysis is 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 2026-2027

### 1304 - Nursing

Actual 2023-24	Actual 2024-25	Budget 2025-26	Acct#	Account Description	Proposed Amount
0	65,913	127,002	6100	Full Time Faculty	130,724
52,052	33,531	48,700	6120	Adjunct Faculty - Credit	106,700
346,158	277,529	285,105	6130	Full Time - 9 Month Faculty	351,507
125,960	87,372	0	6600	Administrative Salaries	0
7,467	0	0	6700	Full Time Support Staff	0
7,350	9,437	35,960	6800	Part Time Support Staff	35,960
41,452	36,513	38,004	1	FICA	47,803
102	84	310	2	Worker's Compensation	322
10,262	6,163	9,935	3	Unemployment	6,249
121,117	111,749	152,444	4	PERS	188,346
908	875	570	5	Life Insurance	900
1,269	1,201	940	6	Accident/Disability Insurance	1,350
92,408	80,529	97,850	7	Health Insurance	105,000
3,000	3,157	3,627	8	Paid Family & Medical Leave	4,562
<b>809,505</b>	<b>714,052</b>	<b>800,447</b>		<b>Total Personnel Services</b>	<b>979,423</b>
286	124	0	7240	Travel	0
<b>286</b>	<b>124</b>	<b>0</b>		<b>Total Materials &amp; Services</b>	<b>0</b>
<b>809,791</b>	<b>714,176</b>	<b>800,447</b>		<b>Total Expenditures</b>	<b>979,423</b>

The Nursing Department Budget funds one 12 month faculty nursing director, one CNA Program Lead, three- 9 month full-time faculty, and adjunct faculty as needed based on enrollment and a part time administrative professional. 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 2026-2027

### 1305 - Automotive/Diesel

Actual 2023-24	Actual 2024-25	Budget 2025-26	Acct#	Account Description	Proposed Amount
0	44,221	50,000	6120	Adjunct Faculty - Credit	50,000
44,746	0	152,740	6130	Full Time - 9 Month Faculty	155,274
22,220	32,650	60,049	6700	Full Time Support Staff	57,000
17,959	259	39,367	6800	Part Time Support Staff	26,906
4,211	2,137	5,000	6900	Student Wages	7,000
6,814	6,034	23,498	1	FICA	22,658
20	12	276	2	Worker's Compensation	276
2,292	1,029	6,143	3	Unemployment	2,961
15,563	21,558	91,181	4	PERS	87,118
49	61	360	5	Life Insurance	540
63	91	594	6	Accident/Disability Insurance	810
4,405	7,675	61,800	7	Health Insurance	63,000
500	544	2,241	8	Paid Family & Medical Leave	2,161
<b>118,842</b>	<b>116,272</b>	<b>493,249</b>		<b>Total Personnel Services</b>	<b>475,704</b>
2	0	0	7240	Travel	0
<b>2</b>	<b>0</b>	<b>0</b>		<b>Total Materials &amp; Services</b>	<b>0</b>
<b>118,844</b>	<b>116,272</b>	<b>493,249</b>		<b>Total Expenditures</b>	<b>475,704</b>

The Automotive and Diesel Department budget funds one nine-month faculty position, one full time lab coordinator and adjunct faculty as needed based on enrollment. The Department's Cost Margin Analysis is 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. Newer trucks will be purchased and used in CDL.

# KLAMATH COMMUNITY COLLEGE DISTRICT

## Fiscal Year 2026-2027

### 1306 - Apprenticeship Related Training

Actual 2023-24	Actual 2024-25	Budget 2025-26	Acct#	Account Description	Proposed Amount
123,343	118,277	125,000	6120	Adjunct Faculty - Credit	125,000
63,596	72,642	74,795	6600	Administrative Salaries	77,011
0	0	113,160	6700	Full Time Support Staff	78,710
23,651	60,167	0	6800	Part Time Support Staff	37,128
16,170	19,090	23,941	1	FICA	24,315
81	91	184	2	Worker's Compensation	193
5,486	3,140	6,241	3	Unemployment	3,169
43,506	74,782	89,425	4	PERS	90,958
65	152	360	5	Life Insurance	396
113	217	594	6	Accident/Disability Insurance	594
9,520	21,140	61,800	7	Health Insurance	56,730
1,245	1,707	2,284	8	Paid Family & Medical Leave	2,319
<b>286,774</b>	<b>371,403</b>	<b>497,784</b>		<b>Total Personnel Services</b>	<b>496,523</b>
0	2,662	15,000	7020	Live-Work Expense	15,000
0	8,410	18,000	7050	Supplies	15,000
0	2,423	5,000	7060	Books	5,000
0	0	3,000	7061	Multi-media	3,000
0	86	0	7150	Marketing	0
0	0	5,000	7240	Travel	5,000
0	795	5,000	7250	Training & Continuing Education	5,000
0	490	1,500	7360	Subscriptions	1,500
0	3,370	5,000	7400	Contracted Services	5,000
0	-329	0	7756	Student Tuition Waivers - Non-Credit	0
0	64	5,000	7920	Equipment Lease / Rental	5,000
0	4,786	18,000	7925	Tools & Equipment < \$5,000	15,000
<b>0</b>	<b>22,757</b>	<b>80,500</b>		<b>Total Materials &amp; Services</b>	<b>74,500</b>
<b>286,774</b>	<b>394,160</b>	<b>578,284</b>		<b>Total Expenditures</b>	<b>571,023</b>

The Apprenticeship Department budget funds a director , one full time administrative professional, one full time lab assistant, one .5 FTE well drilling coordinator, and adjunct faculty as needed based on enrollment. The department's Cost Margin Analysis is 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. Increased supplies and materials for project based learning.

**KLAMATH COMMUNITY COLLEGE DISTRICT**

**Fiscal Year 2026-2027**

**1309 - Gen. Ed. Computer Skills**

<b>Actual 2023-24</b>	<b>Actual 2024-25</b>	<b>Budget 2025-26</b>	<b>Acct#</b>	<b>Account Description</b>	<b>Proposed Amount</b>
57,918	51,466	54,110	6120	Adjunct Faculty - Credit	25,000
0	0	0	6130	Full Time - 9 Month Faculty	63,080
1,426	6,710	0	6800	Part Time Support Staff	0
2,516	0	5,200	6900	Student Wages	3,200
4,732	4,450	4,537	1	FICA	6,983
13	13	92	2	Worker's Compensation	138
1,536	774	1,186	3	Unemployment	913
18,538	18,067	13,236	4	PERS	25,865
0	0	0	5	Life Insurance	180
0	0	0	6	Accident/Disability Insurance	270
0	0	0	7	Health Insurance	21,000
319	401	433	8	Paid Family & Medical Leave	665
<b>86,998</b>	<b>81,881</b>	<b>78,794</b>		<b>Total Personnel Services</b>	<b>147,294</b>
<b>86,998</b>	<b>81,881</b>	<b>78,794</b>		<b>Total Expenditures</b>	<b>147,294</b>

The General Education Computer Skills Department budget funds one full time 9 month faculty and adjunct faculty as needed based on enrollment. Adjunct funds were increased based on increased enrollment projections. The Department's most recent Cost Margin Analysis is positive. This department is integrating AI technology skills into the curriculum. 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 2026-2027

### 1317 - Aviation

Actual 2023-24	Actual 2024-25	Budget 2025-26	Acct#	Account Description	Proposed Amount
224,818	277,470	333,690	6120	Adjunct Faculty - Credit	608,690
96,923	109,823	120,408	6600	Administrative Salaries	122,536
17,220	5,628	0	6700	Full Time Support Staff	0
12,049	621	0	6800	Part Time Support Staff	0
0	12,330	17,000	6900	Student Wages	22,000
26,816	31,049	36,038	1	FICA	57,622
91	100	184	2	Worker's Compensation	184
8,209	4,928	9,422	3	Unemployment	7,532
79,792	68,001	119,325	4	PERS	187,259
94	0	240	5	Life Insurance	360
132	0	396	6	Accident/Disability Insurance	540
10,725	0	41,200	7	Health Insurance	42,000
1,760	2,577	3,439	8	Paid Family & Medical Leave	5,499
<b>478,629</b>	<b>512,528</b>	<b>681,342</b>		<b>Total Personnel Services</b>	<b>1,054,222</b>
44	0	0	7050	Supplies	0
<b>44</b>	<b>0</b>	<b>0</b>		<b>Total Materials &amp; Services</b>	<b>0</b>
<b>478,672</b>	<b>512,528</b>	<b>681,342</b>		<b>Total Expenditures</b>	<b>1,054,222</b>

The Aviation Department budget funds one director of aviation, one fulltime coordinator, tutors, and student workers, and adjunct faculty as needed based on enrollment. Student worker 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 2026-2027**

**1351 - Health Information Management**

<b>Actual 2023-24</b>	<b>Actual 2024-25</b>	<b>Budget 2025-26</b>	<b>Acct#</b>	<b>Account Description</b>	<b>Proposed Amount</b>
9,884	22,207	12,450	6120	Adjunct Faculty - Credit	17,973
130,278	142,554	150,933	6130	Full Time - 9 Month Faculty	160,033
0	210	0	6800	Part Time Support Staff	0
0	0	5,000	6900	Student Wages	5,000
10,561	12,383	12,880	1	FICA	14,000
32	33	184	2	Worker's Compensation	184
3,512	2,040	3,367	3	Unemployment	1,830
42,617	50,120	50,302	4	PERS	54,502
242	317	240	5	Life Insurance	360
360	449	396	6	Accident/Disability Insurance	540
42,540	50,280	41,200	7	Health Insurance	42,000
827	1,118	1,229	8	Paid Family & Medical Leave	1,335
<b>240,854</b>	<b>281,712</b>	<b>278,181</b>		<b>Total Personnel Services</b>	<b>297,757</b>
<b>240,854</b>	<b>281,712</b>	<b>278,181</b>		<b>Total Expenditures</b>	<b>297,757</b>

The Health Informatics Department budget funds two nine-month faculty positions and adjunct faculty as needed based on enrollment. This program is nationally accredited 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 2026-2027

### 1354 - Welding

Actual 2023-24	Actual 2024-25	Budget 2025-26	Acct#	Account Description	Proposed Amount
32,450	13,728	21,650	6120	Adjunct Faculty - Credit	11,650
69,673	84,727	86,845	6130	Full Time - 9 Month Faculty	134,055
11,427	3,766	0	6800	Part Time Support Staff	0
6,713	0	5,000	6900	Student Wages	2,500
9,134	7,786	8,682	1	FICA	11,337
35	17	138	2	Worker's Compensation	184
3,057	1,268	2,270	3	Unemployment	1,482
33,318	46,842	32,487	4	PERS	44,823
132	194	120	5	Life Insurance	360
195	266	198	6	Accident/Disability Insurance	540
27,971	25,882	20,600	7	Health Insurance	42,000
728	695	828	8	Paid Family & Medical Leave	1,082
<b>194,834</b>	<b>185,170</b>	<b>178,818</b>		<b>Total Personnel Services</b>	<b>250,013</b>
<b>194,834</b>	<b>185,170</b>	<b>178,818</b>		<b>Total Expenditures</b>	<b>250,013</b>

The Welding Department budget funds two nine-month faculty positions and adjunct faculty as needed based on enrollment. One Faculty was added to the GL that was previously funded by a grant. Adjunct funds have been reduced with the addition of a full time 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 2026-2027

### 1355 - Accounting

Actual 2023-24	Actual 2024-25	Budget 2025-26	Acct#	Account Description	Proposed Amount
29,546	38,260	21,650	6120	Adjunct Faculty - Credit	31,650
46,700	62,340	65,860	6130	Full Time - 9 Month Faculty	72,666
0	0	5,000	6900	Student Wages	3,000
5,801	7,646	7,076	1	FICA	8,210
21	22	138	2	Worker's Compensation	138
1,964	1,281	1,850	3	Unemployment	1,073
23,168	30,179	25,917	4	PERS	30,494
99	142	120	5	Life Insurance	180
157	204	198	6	Accident/Disability Insurance	270
27,966	29,280	20,600	7	Health Insurance	21,000
438	695	675	8	Paid Family & Medical Leave	783
<b>135,858</b>	<b>170,048</b>	<b>149,084</b>		<b>Total Personnel Services</b>	<b>169,464</b>
<b>135,858</b>	<b>170,048</b>	<b>149,084</b>		<b>Total Expenditures</b>	<b>169,464</b>

The Accounting Department budget funds one nine-month faculty and adjunct faculty as needed based on enrollment. Adjunct funds have been increased based on enrollment projections. The department's most recent Cost Margin Analysis is positive 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 2026-2027

### 1356 - Digital Media and Design

Actual 2023-24	Actual 2024-25	Budget 2025-26	Acct#	Account Description	Proposed Amount
54,193	31,561	20,000	6120	Adjunct Faculty - Credit	30,000
0	76,066	78,600	6130	Full Time - 9 Month Faculty	83,709
0	250	0	6800	Part Time Support Staff	0
0	180	5,000	6900	Student Wages	7,500
4,085	8,271	7,925	1	FICA	9,273
19	26	138	2	Worker's Compensation	138
1,380	1,344	2,072	3	Unemployment	1,212
15,003	20,806	29,502	4	PERS	33,547
0	165	120	5	Life Insurance	180
0	232	198	6	Accident/Disability Insurance	270
521	9,548	20,600	7	Health Insurance	21,000
302	741	756	8	Paid Family & Medical Leave	885
<b>75,503</b>	<b>149,191</b>	<b>164,911</b>		<b>Total Personnel Services</b>	<b>187,714</b>
<b>75,503</b>	<b>149,191</b>	<b>164,911</b>		<b>Total Expenditures</b>	<b>187,714</b>

The Digital Media and Design Department budget funds 1.0 FTE faculty and adjunct faculty as needed based on enrollment. Adjunct funds have been added based on projected increases in enrollment. Student Worker funds have been added to support open lab opportunities. 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 2026-2027**

**1357 - Business Technology**

<b>Actual 2023-24</b>	<b>Actual 2024-25</b>	<b>Budget 2025-26</b>	<b>Acct#</b>	<b>Account Description</b>	<b>Proposed Amount</b>
0	932	7,290	6120	Adjunct Faculty - Credit	17,290
85,392	88,342	87,698	6130	Full Time - 9 Month Faculty	0
6,586	6,893	7,267	1	FICA	1,323
15	15	92	2	Worker's Compensation	46
2,193	1,166	1,900	3	Unemployment	173
28,700	30,053	31,530	4	PERS	4,229
140	195	120	5	Life Insurance	0
206	267	198	6	Accident/Disability Insurance	0
24,825	20,884	20,600	7	Health Insurance	0
530	399	693	8	Paid Family & Medical Leave	126
<b>148,587</b>	<b>149,146</b>	<b>157,388</b>		<b>Total Personnel Services</b>	<b>23,187</b>
<b>148,587</b>	<b>149,146</b>	<b>157,388</b>		<b>Total Expenditures</b>	<b>23,187</b>

The Business Technology Department budget funds adjunct faculty based on 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 2026-2027**

**1358 - Computer Engineering Tech.**

<b>Actual 2023-24</b>	<b>Actual 2024-25</b>	<b>Budget 2025-26</b>	<b>Acct#</b>	<b>Account Description</b>	<b>Proposed Amount</b>
32,009	43,869	37,060	6120	Adjunct Faculty - Credit	15,000
134,492	138,948	147,290	6130	Full Time - 9 Month Faculty	156,864
0	29,214	60,179	6700	Full Time Support Staff	60,173
0	7,375	17,460	6800	Part Time Support Staff	0
439	0	0	6900	Student Wages	0
12,880	16,889	20,042	1	FICA	17,751
40	55	230	2	Worker's Compensation	184
4,241	2,787	5,240	3	Unemployment	2,320
48,424	57,664	79,524	4	PERS	71,623
198	374	360	5	Life Insurance	540
315	543	594	6	Accident/Disability Insurance	810
37,094	49,438	61,800	7	Health Insurance	63,000
1,005	1,533	1,912	8	Paid Family & Medical Leave	1,694
<b>271,138</b>	<b>348,688</b>	<b>431,691</b>		<b>Total Personnel Services</b>	<b>389,959</b>
<b>271,138</b>	<b>348,688</b>	<b>431,691</b>		<b>Total Expenditures</b>	<b>389,959</b>

The Computer Engineering Technology Department Budget funds two nine-month faculty positions, one lab coordinator position, and adjunct faculty as needed based on enrollment. Part time funds will be added to employ OIT students. The department's most recent Cost Margin Analysis is 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. Cybersecurity is National Center for Academic Excellence in cybersecurity (CAE-CD)

# KLAMATH COMMUNITY COLLEGE DISTRICT

## Fiscal Year 2026-2027

### 1360 - Cosmetology Program

Actual 2023-24	Actual 2024-25	Budget 2025-26	Acct#	Account Description	Proposed Amount
72,553	81,769	237,166	6100	Full Time Faculty	252,580
60,632	94,006	55,920	6120	Adjunct Faculty - Credit	45,920
100,459	105,472	0	6130	Full Time - 9 Month Faculty	0
36,000	36,621	39,075	6600	Administrative Salaries	40,234
91,044	81,222	97,221	6700	Full Time Support Staff	95,907
0	6,949	0	6800	Part Time Support Staff	0
0	884	0	6900	Student Wages	0
27,332	30,605	32,848	1	FICA	33,249
109	110	299	2	Worker's Compensation	299
8,618	5,208	8,579	3	Unemployment	4,341
106,215	88,298	130,610	4	PERS	132,942
646	664	660	5	Life Insurance	990
1,054	1,020	1,089	6	Accident/Disability Insurance	1,485
94,187	103,539	113,300	7	Health Insurance	120,480
1,885	2,716	3,133	8	Paid Family & Medical Leave	3,173
<b>600,735</b>	<b>639,082</b>	<b>719,900</b>		<b>Total Personnel Services</b>	<b>731,600</b>
33,506	40,480	37,500	7050	Supplies	41,250
0	2,064	0	7060	Books	500
748	835	1,000	7100	Printing	2,000
0	38	400	7115	Postage	400
0	0	2,000	7150	Marketing	2,000
1,294	285	2,500	7240	Travel	3,000
26	288	5,000	7250	Training & Continuing Education	5,000
0	589	0	7350	Dues / Memberships	0
0	0	1,200	7360	Subscriptions	1,200
31,154	30,317	28,000	7400	Contracted Services	28,000
19,810	22,696	23,000	7770	Utilities	23,000
40,590	42,620	44,000	7830	Facilities Rental	48,335
471	1,937	5,000	7850	Repairs	5,000
0	0	1,000	7920	Equipment Lease / Rental	0
3,573	3,789	8,000	7925	Tools & Equipment < \$5,000	8,000
0	3,598	7,500	7940	Furniture < \$5,000	5,000
<b>131,172</b>	<b>149,535</b>	<b>166,100</b>		<b>Total Materials &amp; Services</b>	<b>172,685</b>
<b>731,907</b>	<b>788,617</b>	<b>886,000</b>		<b>Total Expenditures</b>	<b>904,285</b>

The cosmetology program budget supports one business manager, three full time faculty, two lab coordinators, and adjunct faculty as needed based on enrollment. This program has experienced significant growth. Auxiliary services sales annually exceed \$60,000. 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 2026-2027

### 1361 - Surgical Tech

Actual 2023-24	Actual 2024-25	Budget 2025-26	Acct#	Account Description	Proposed Amount
0	44,021	140,231	6100	Full Time Faculty	201,723
60,766	23,007	0	6130	Full Time - 9 Month Faculty	0
4,667	5,152	10,728	1	FICA	15,431
16	13	92	2	Worker's Compensation	92
1,579	846	2,805	3	Unemployment	2,017
7,710	20,390	43,906	4	PERS	63,159
135	108	240	5	Life Insurance	360
197	156	396	6	Accident/Disability Insurance	540
19,768	15,307	41,200	7	Health Insurance	42,000
378	458	1,024	8	Paid Family & Medical Leave	1,472
<b>95,217</b>	<b>109,459</b>	<b>240,622</b>		<b>Total Personnel Services</b>	<b>326,794</b>
0	0	1,000	7050	Supplies	8,000
0	0	500	7060	Books	500
0	4,186	700	7400	Contracted Services	2,700
0	29,200	31,300	7925	Tools & Equipment < \$5,000	16,300
<b>0</b>	<b>33,386</b>	<b>33,500</b>		<b>Total Materials &amp; Services</b>	<b>27,500</b>
0	17,900	18,000	8000	Equipment - Exempt	18,000
<b>0</b>	<b>17,900</b>	<b>18,000</b>		<b>Total Capital Outlay</b>	<b>18,000</b>
<b>95,217</b>	<b>160,745</b>	<b>292,122</b>		<b>Total Expenditures</b>	<b>372,294</b>

The Surgical Tech Department budget funds two twelve-month faculty and adjunct faculty as needed based on enrollment. Supplies for the lab and clinical experiences have increased. The need for new surgical equipment has reduced.

# KLAMATH COMMUNITY COLLEGE DISTRICT

## Fiscal Year 2026-2027

### 1364 - AI Tech

Actual 2023-24	Actual 2024-25	Budget 2025-26	Acct#	Account Description	Proposed Amount
0	0	0	6120	Adjunct Faculty - Credit	70,000
0	0	0	6130	Full Time - 9 Month Faculty	70,860
0	0	0	1	FICA	10,776
0	0	0	2	Worker's Compensation	92
0	0	0	3	Unemployment	1,409
0	0	0	4	PERS	39,309
0	0	0	5	Life Insurance	180
0	0	0	6	Accident/Disability Insurance	270
0	0	0	7	Health Insurance	21,000
0	0	0	8	Paid Family & Medical Leave	1,028
<b>0</b>	<b>0</b>	<b>0</b>		<b>Total Personnel Services</b>	<b>214,924</b>
<b>0</b>	<b>0</b>	<b>0</b>		<b>Total Expenditures</b>	<b>214,924</b>

The Artificial Intelligence Technology budget funds one 9 month faculty and adjunct faculty to support AIT courses and to develop a new AIT AAS degree, support general education AIT curriculum work, and advise efforts for AIT CTE program emphasis development.

# KLAMATH COMMUNITY COLLEGE DISTRICT

## Fiscal Year 2026-2027

### 1401 - Community Ed. - Reimb.

Actual 2023-24	Actual 2024-25	Budget 2025-26	Acct#	Account Description	Proposed Amount
32,994	81,423	88,960	6200	Adjunct Faculty - Non-Credit	88,960
69,800	65,718	76,126	6600	Administrative Salaries	83,532
54,730	56,720	102,674	6700	Full Time Support Staff	102,393
0	0	13,490	6800	Part Time Support Staff	0
12,033	16,078	21,515	1	FICA	21,028
46	64	230	2	Worker's Compensation	184
3,806	2,649	5,589	3	Unemployment	2,731
47,381	37,788	61,786	4	PERS	64,017
244	281	360	5	Life Insurance	540
356	405	594	6	Accident/Disability Insurance	810
17,276	19,210	61,800	7	Health Insurance	63,000
838	1,425	2,052	8	Paid Family & Medical Leave	2,006
<b>239,504</b>	<b>281,762</b>	<b>435,176</b>		<b>Total Personnel Services</b>	<b>429,201</b>
3,931	6,452	15,000	7031	Books for Resale	0
34,064	11,711	18,000	7050	Supplies	18,000
0	2,038	0	7051	Supplies for Students	0
2,375	1,100	300	7060	Books	0
0	420	0	7061	Multi-media	0
5,473	342	2,500	7240	Travel	2,500
2,510	375	2,500	7250	Training & Continuing Education	2,500
564	0	1,000	7350	Dues / Memberships	1,000
279,989	237,951	300,000	7400	Contracted Services	300,000
2,553	8,214	12,000	7645	Other Fees & Services	12,000
0	1,800	1,000	7920	Equipment Lease / Rental	1,000
745	9,106	4,000	7925	Tools & Equipment < \$5,000	4,000
0	0	0	7935	Software < \$5,000	720
<b>332,203</b>	<b>279,509</b>	<b>356,300</b>		<b>Total Materials &amp; Services</b>	<b>341,720</b>
<b>571,708</b>	<b>561,271</b>	<b>791,476</b>		<b>Total Expenditures</b>	<b>770,921</b>

The Community Education Department budget funds adjunct faculty as needed based on enrollment, one full-time administrative staff, and one 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 2026-2027

### 1402 - Contract Ed - Reimb.

Actual 2023-24	Actual 2024-25	Budget 2025-26	Acct#	Account Description	Proposed Amount
11,331	13,581	16,240	6200	Adjunct Faculty - Non-Credit	16,240
5,688	0	44,950	6800	Part Time Support Staff	0
1,228	1,039	4,681	1	FICA	1,242
6	5	92	2	Worker's Compensation	46
407	207	1,224	3	Unemployment	162
3,149	3,989	1,059	4	PERS	1,059
-125	0	0	7	Health Insurance	0
92	87	447	8	Paid Family & Medical Leave	119
<b>21,775</b>	<b>18,909</b>	<b>68,693</b>		<b>Total Personnel Services</b>	<b>18,868</b>
2,158	556	500	7050	Supplies	1,000
0	0	3,000	7060	Books	3,000
25	0	0	7100	Printing	0
1,375	0	1,000	7160	Promotional Items	1,000
2,326	0	1,500	7240	Travel	1,500
94	509	6,500	7250	Training & Continuing Education	6,500
1,374	884	0	7301	Student Support - Non-Educational	0
0	0	500	7350	Dues / Memberships	500
203	164	360	7400	Contracted Services	360
1,740	87	0	7645	Other Fees & Services	0
0	433	5,000	7736	Misc. Scholarships	0
0	603	2,500	7755	Student Tuition Waivers	0
-127	0	2,500	7756	Student Tuition Waivers - Non-Credit	0
0	0	250	7758	Student Tuition Waivers - GED/Other	0
601	0	1,800	7925	Tools & Equipment < \$5,000	1,800
819	0	500	7935	Software < \$5,000	500
0	237	0	7940	Furniture < \$5,000	0
<b>10,587</b>	<b>3,470</b>	<b>25,910</b>		<b>Total Materials &amp; Services</b>	<b>16,160</b>
<b>32,362</b>	<b>22,379</b>	<b>94,603</b>		<b>Total Expenditures</b>	<b>35,028</b>

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 2026-2027

### 1403 - Community Ed -Non- Reimb.

Actual 2023-24	Actual 2024-25	Budget 2025-26	Acct#	Account Description	Proposed Amount
21,631	26,495	18,400	6200	Adjunct Faculty - Non-Credit	18,400
1,650	2,028	1,408	1	FICA	1,408
11	12	46	2	Worker's Compensation	46
486	358	368	3	Unemployment	184
6,493	8,168	1,200	4	PERS	1,200
99	179	134	8	Paid Family & Medical Leave	134
<b>30,370</b>	<b>37,240</b>	<b>21,556</b>		<b>Total Personnel Services</b>	<b>21,372</b>
0	0	300	7031	Books for Resale	300
2,122	2,417	5,000	7050	Supplies	5,000
100	0	0	7051	Supplies for Students	0
2,487	2,337	3,000	7240	Travel	3,000
847	735	4,500	7250	Training & Continuing Education	4,500
2,754	2,550	5,000	7400	Contracted Services	5,000
0	0	400	7830	Facilities Rental	400
0	0	200	7850	Repairs	200
0	0	200	7925	Tools & Equipment < \$5,000	200
<b>8,310</b>	<b>8,038</b>	<b>18,600</b>		<b>Total Materials &amp; Services</b>	<b>18,600</b>
<b>38,680</b>	<b>45,279</b>	<b>40,156</b>		<b>Total Expenditures</b>	<b>39,972</b>

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 2026-2027

### 1404 - Global Language & Learning

Actual 2023-24	Actual 2024-25	Budget 2025-26	Acct#	Account Description	Proposed Amount
0	0	44,450	6600	Administrative Salaries	91,540
0	0	343,999	6700	Full Time Support Staff	97,849
0	0	79,170	6800	Part Time Support Staff	40,170
0	0	35,740	1	FICA	17,561
0	0	350	2	Worker's Compensation	161
0	0	9,344	3	Unemployment	2,287
0	0	146,269	4	PERS	71,875
0	0	748	5	Life Insurance	450
0	0	1,260	6	Accident/Disability Insurance	675
0	0	121,023	7	Health Insurance	47,250
0	0	3,410	8	Paid Family & Medical Leave	1,675
<b>0</b>	<b>0</b>	<b>785,763</b>		<b>Total Personnel Services</b>	<b>371,493</b>
0	0	6,000	7060	Books	6,000
0	0	3,000	7100	Printing	3,000
0	0	250	7115	Postage	250
0	0	8,000	7150	Marketing	8,000
0	0	4,700	7240	Travel	4,700
0	0	6,000	7250	Training & Continuing Education	6,000
0	0	500	7350	Dues / Memberships	500
0	0	500	7360	Subscriptions	500
0	-14	16,000	7400	Contracted Services	16,000
0	0	900	7645	Other Fees & Services	900
0	0	4,500	7925	Tools & Equipment < \$5,000	4,500
0	0	3,500	7940	Furniture < \$5,000	3,500
<b>0</b>	<b>-14</b>	<b>53,850</b>		<b>Total Materials &amp; Services</b>	<b>53,850</b>
<b>0</b>	<b>-14</b>	<b>839,613</b>		<b>Total Expenditures</b>	<b>425,343</b>

The Global Language and Learning Department is responsible for the development, coordination, and implementation of education, training, and support services to meet the needs of students with culturally-specific challenges including English as a second language, international or immigrant status.

**KLAMATH COMMUNITY COLLEGE DISTRICT**

**Fiscal Year 2026-2027**

**1405 - HEP Support**

<b>Actual 2023-24</b>	<b>Actual 2024-25</b>	<b>Budget 2025-26</b>	<b>Acct#</b>	<b>Account Description</b>	<b>Proposed Amount</b>
0	0	0	7250	Training & Continuing Education	8,500
0	0	0	7400	Contracted Services	3,000
<b>0</b>	<b>0</b>	<b>0</b>		<b>Total Materials &amp; Services</b>	<b>11,500</b>
<b>0</b>	<b>0</b>	<b>0</b>		<b>Total Expenditures</b>	<b>11,500</b>

This HS Equivalency Program (HEP) account provides supplemental support for HEP programming that is not covered directly by the Federal the grant. 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 2026-2027

### 2001 - Staff Development - Instructional

Actual 2023-24	Actual 2024-25	Budget 2025-26	Acct#	Account Description	Proposed Amount
2,171	2,967	14,450	6120	Adjunct Faculty - Credit	14,450
166	226	1,105	1	FICA	1,105
1	1	46	2	Worker's Compensation	46
53	40	289	3	Unemployment	144
535	840	3,535	4	PERS	3,535
21	17	105	8	Paid Family & Medical Leave	105
<b>2,947</b>	<b>4,091</b>	<b>19,530</b>		<b>Total Personnel Services</b>	<b>19,385</b>
503	838	0	7050	Supplies	0
0	1,697	2,500	7400	Contracted Services	2,500
<b>503</b>	<b>2,535</b>	<b>2,500</b>		<b>Total Materials &amp; Services</b>	<b>2,500</b>
<b>3,450</b>	<b>6,626</b>	<b>22,030</b>		<b>Total Expenditures</b>	<b>21,885</b>

The Staff Development budget funds KCC sponsored trainings for 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 2026-2027

### 2002 - Learning Resources Center

Actual 2023-24	Actual 2024-25	Budget 2025-26	Acct#	Account Description	Proposed Amount
105,002	115,411	126,758	6600	Administrative Salaries	143,149
45,412	89,421	101,634	6700	Full Time Support Staff	101,627
91,593	85,289	179,523	6800	Part Time Support Staff	140,000
39,741	15,567	22,480	6900	Student Wages	23,000
21,638	23,456	32,925	1	FICA	31,195
132	119	414	2	Worker's Compensation	322
6,649	4,000	8,590	3	Unemployment	4,069
65,546	70,349	96,909	4	PERS	101,688
357	448	480	5	Life Insurance	720
562	670	792	6	Accident/Disability Insurance	1,080
46,698	48,078	91,508	7	Health Insurance	84,000
1,429	2,082	3,142	8	Paid Family & Medical Leave	2,977
<b>424,759</b>	<b>454,890</b>	<b>665,155</b>		<b>Total Personnel Services</b>	<b>633,827</b>
621	460	2,500	7050	Supplies	1,500
9,302	5,347	17,000	7060	Books	15,000
0	0	500	7061	Multi-media	0
0	106	0	7150	Marketing	0
0	0	2,000	7240	Travel	3,000
0	0	2,000	7250	Training & Continuing Education	4,000
5,374	5,369	6,500	7350	Dues / Memberships	7,000
42,441	50,247	75,000	7360	Subscriptions	65,000
8,919	12,514	10,000	7400	Contracted Services	10,000
1,393	245	300	7935	Software < \$5,000	300
0	77	500	7940	Furniture < \$5,000	0
<b>68,051</b>	<b>74,366</b>	<b>116,300</b>		<b>Total Materials &amp; Services</b>	<b>105,800</b>
0	4,700	2,500	8000	Equipment	0
<b>0</b>	<b>4,700</b>	<b>2,500</b>		<b>Total Capital Outlay</b>	<b>0</b>
<b>492,810</b>	<b>533,955</b>	<b>783,955</b>		<b>Total Expenditures</b>	<b>739,627</b>

The Learning Resources Center (LRC) budget funds the LRC Director, one full-time librarian and two full time tutors, part-time tutoring staff, and teaching assistants. Part time funds have been reduced due to improvements made with the implementation of more effective and efficient scheduling of staff. The LRC provides access to high-quality information, instruction, tutoring, 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 2026-2027

### 2003 - Academic Administration

Actual 2023-24	Actual 2024-25	Budget 2025-26	Acct#	Account Description	Proposed Amount
478,077	506,854	634,315	6600	Administrative Salaries	654,223
103,770	108,090	138,330	6700	Full Time Support Staff	136,979
44,450	46,363	59,108	1	FICA	60,526
138	127	414	2	Worker's Compensation	414
10,936	7,994	15,345	3	Unemployment	7,858
154,481	187,032	248,564	4	PERS	254,644
888	1,144	1,080	5	Life Insurance	1,620
1,258	1,603	1,782	6	Accident/Disability Insurance	2,430
95,645	104,456	185,400	7	Health Insurance	189,000
2,919	3,847	5,640	8	Paid Family & Medical Leave	5,776
<b>892,562</b>	<b>967,511</b>	<b>1,289,978</b>		<b>Total Personnel Services</b>	<b>1,313,470</b>
2,334	554	2,400	7050	Supplies	7,500
0	193	500	7060	Books	500
0	0	100	7115	Postage	100
4,015	5,483	10,000	7240	Travel	8,000
997	1,336	15,000	7250	Training & Continuing Education	5,000
8,549	3,300	12,000	7350	Dues / Memberships	7,000
0	0	2,000	7360	Subscriptions	2,000
978	3,176	7,000	7400	Contracted Services	10,000
20	0	0	7645	Other Fees & Services	0
1,450	625	5,000	7755	Student Tuition Waivers	5,000
1,723	1,645	2,000	7925	Tools & Equipment < \$5,000	7,000
0	0	500	7935	Software < \$5,000	700
1,240	575	1,800	7940	Furniture < \$5,000	4,000
<b>21,306</b>	<b>16,887</b>	<b>58,300</b>		<b>Total Materials &amp; Services</b>	<b>56,800</b>
5,511	0	10,000	8000	Equipment	0
0	0	200	8040	Software	0
<b>5,511</b>	<b>0</b>	<b>10,200</b>		<b>Total Capital Outlay</b>	<b>0</b>
<b>919,379</b>	<b>984,398</b>	<b>1,358,478</b>		<b>Total Expenditures</b>	<b>1,370,270</b>

The Academic Administration Department budget funds the Vice President of Academic Affairs, three deans, and two coordinators, and three support staff. Support staff has been added 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 2026-2027

### 2004 - Teaching & Learning Center

Actual 2023-24	Actual 2024-25	Budget 2025-26	Acct#	Account Description	Proposed Amount
246,404	205,288	268,811	6600	Administrative Salaries	275,752
42,717	60,660	47,197	6700	Full Time Support Staff	178,720
13,968	16,147	5,000	6900	Student Wages	9,000
23,636	21,585	24,556	1	FICA	35,454
102	84	276	2	Worker's Compensation	368
7,167	3,639	6,410	3	Unemployment	4,634
71,801	72,615	98,942	4	PERS	142,295
546	565	600	5	Life Insurance	1,260
826	838	990	6	Accident/Disability Insurance	1,890
66,800	47,681	103,000	7	Health Insurance	147,000
1,471	1,736	2,343	8	Paid Family & Medical Leave	3,383
<b>475,437</b>	<b>430,838</b>	<b>558,125</b>		<b>Total Personnel Services</b>	<b>799,756</b>
466	82	1,500	7050	Supplies	3,000
634	123	150	7060	Books	550
2,657	672	0	7150	Marketing	0
4,698	4,692	7,000	7240	Travel	9,000
7,843	7,535	8,000	7250	Training & Continuing Education	13,000
240	1,530	1,730	7350	Dues / Memberships	1,730
240	1,941	11,809	7360	Subscriptions	38,458
8,605	14,577	29,870	7400	Contracted Services	22,147
0	7	0	7470	Distance Ed. Hosting Fee	0
1,514	493	2,500	7925	Tools & Equipment < \$5,000	3,500
175	415	3,000	7935	Software < \$5,000	13,000
195	113	500	7940	Furniture < \$5,000	500
<b>27,267</b>	<b>32,181</b>	<b>66,059</b>		<b>Total Materials &amp; Services</b>	<b>104,885</b>
0	0	1,000	8000	Equipment	0
<b>0</b>	<b>0</b>	<b>1,000</b>		<b>Total Capital Outlay</b>	<b>0</b>
<b>502,704</b>	<b>463,018</b>	<b>625,184</b>		<b>Total Expenditures</b>	<b>904,641</b>

The Center for Teaching and Learning (CTL) budget funds six full-time administrative staff ( including two NEW AIT coordinators) and one full-time support staff. The AIT coordinators were added to initiate the college's AI Ready Campus work and support the development of training and resources for faculty, staff, and students. Additional funds were added to support the purchase of AI equipment, tools, and resources. The CTL is a physical center which assists with design and delivery of distance on-line, face to face, hybrid and hybrid courses. 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 2026-2027

### 2007 - Testing Center

Actual 2023-24	Actual 2024-25	Budget 2025-26	Acct#	Account Description	Proposed Amount
47,885	58,300	60,050	6600	Administrative Salaries	60,049
60,549	42,311	40,877	6700	Full Time Support Staff	40,871
0	20,476	25,822	6800	Part Time Support Staff	25,822
0	0	5,000	6900	Student Wages	1,000
8,221	9,224	10,078	1	FICA	9,772
49	51	184	2	Worker's Compensation	184
2,493	1,565	2,635	3	Unemployment	1,277
24,179	33,074	39,686	4	PERS	39,683
168	214	240	5	Life Insurance	360
262	326	396	6	Accident/Disability Insurance	540
19,459	27,246	50,308	7	Health Insurance	42,000
545	811	961	8	Paid Family & Medical Leave	932
<b>163,810</b>	<b>193,599</b>	<b>236,237</b>		<b>Total Personnel Services</b>	<b>222,490</b>
421	661	500	7050	Supplies	500
422	3,426	2,600	7115	Postage	5,000
299	0	0	7240	Travel	2,000
0	0	2,000	7250	Training & Continuing Education	3,000
0	500	500	7350	Dues / Memberships	1,000
8,322	12,168	6,000	7400	Contracted Services	20,000
4,247	4,367	9,400	7925	Tools & Equipment < \$5,000	2,500
0	190	1,580	7940	Furniture < \$5,000	500
<b>13,711</b>	<b>21,312</b>	<b>22,580</b>		<b>Total Materials &amp; Services</b>	<b>34,500</b>
1,081	11,780	20,000	8000	Equipment - Exempt	0
<b>1,081</b>	<b>11,780</b>	<b>20,000</b>		<b>Total Capital Outlay</b>	<b>0</b>
<b>178,602</b>	<b>226,691</b>	<b>278,817</b>		<b>Total Expenditures</b>	<b>256,990</b>

The Testing Center budget funds the Testing Center's one full-time administrative staff, and one full-time staff and part time support staff. Significant funding increases for the testing center support the over 200% increase in utilization of remote testing resources and redesign of placement tools for writing and math to align with the new co-requisite courses. 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. Computers need to be updated. Browser software needs to be updated.

# KLAMATH COMMUNITY COLLEGE DISTRICT

## Fiscal Year 2026-2027

### 2010 - CTE Administration

Actual 2023-24	Actual 2024-25	Budget 2025-26	Acct#	Account Description	Proposed Amount
16,172	33,455	27,000	7020	Live-Work Expense	27,000
23,405	28,204	26,000	7050	Supplies	26,000
3,870	717	2,000	7060	Books	2,000
0	0	1,000	7061	Multi-media	1,000
54	226	535	7115	Postage	535
1,377	2,482	500	7150	Marketing	500
8,898	237	0	7160	Promotional Items	0
6,040	10,595	6,000	7240	Travel	6,000
2,444	7,521	5,000	7250	Training & Continuing Education	5,000
1,462	1,996	3,000	7350	Dues / Memberships	3,000
3,837	1,582	3,000	7360	Subscriptions	3,000
24,013	24,722	25,300	7400	Contracted Services	25,300
0	0	1,000	7820	Uniform Rental	1,000
323	21,560	10,000	7850	Repairs	10,000
523	0	3,885	7920	Equipment Lease / Rental	3,885
29,513	32,707	73,900	7925	Tools & Equipment < \$5,000	100,000
825	11,549	10,470	7935	Software < \$5,000	10,470
1,551	1,357	4,480	7940	Furniture < \$5,000	4,480
<b>124,307</b>	<b>178,910</b>	<b>203,070</b>		<b>Total Materials &amp; Services</b>	<b>229,170</b>
12,859	183,438	232,500	8000	Equipment	100,000
<b>12,859</b>	<b>183,438</b>	<b>232,500</b>		<b>Total Capital Outlay</b>	<b>100,000</b>
<b>137,166</b>	<b>362,348</b>	<b>435,570</b>		<b>Total Expenditures</b>	<b>329,170</b>

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. Funds were moved from account 8000 to accommodate increased requests for equipment that cost less than \$5,000. Equipment funds for items over \$5,000 were significantly reduced. The proposed New CTE programming i.e. BAS, AIT etc will not require significant equipment purchases. The majority of the instruction will be taught on-line. 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. Supplies, materials, technology and equipment costs continue to increase.

# KLAMATH COMMUNITY COLLEGE DISTRICT

## Fiscal Year 2026-2027

### 2011 - General Education Administration

Actual 2023-24	Actual 2024-25	Budget 2025-26	Acct#	Account Description	Proposed Amount
1,792	6,171	9,105	7050	Supplies	9,105
665	1,255	3,000	7060	Books	3,000
0	0	350	7061	Multi-media	350
0	0	525	7115	Postage	525
1,042	193	7,175	7240	Travel	7,175
450	277	630	7250	Training & Continuing Education	630
499	584	1,821	7350	Dues / Memberships	1,821
1,341	983	490	7360	Subscriptions	490
10,699	1,443	3,230	7400	Contracted Services	3,230
0	483	3,500	7850	Repairs	3,500
3,185	18,425	57,300	7925	Tools & Equipment < \$5,000	100,000
199	1,456	18,000	7940	Furniture < \$5,000	30,000
<b>19,873</b>	<b>31,271</b>	<b>105,126</b>		<b>Total Materials &amp; Services</b>	<b>159,826</b>
0	0	10,000	8000	Equipment	10,000
<b>0</b>	<b>0</b>	<b>10,000</b>		<b>Total Capital Outlay</b>	<b>10,000</b>
<b>19,873</b>	<b>31,271</b>	<b>115,126</b>		<b>Total Expenditures</b>	<b>169,826</b>

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. Equipment and furniture costs were increased to convert the LRC computer lab into an active learning classroom and writing center. 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 2026-2027

### 2012 - Accelerated Learning

Actual 2023-24	Actual 2024-25	Budget 2025-26	Acct#	Account Description	Proposed Amount
54,992	113,473	121,956	6600	Administrative Salaries	123,977
41,036	0	0	6700	Full Time Support Staff	0
7,099	8,447	9,329	1	FICA	9,484
29	33	92	2	Worker's Compensation	92
2,219	1,421	2,420	3	Unemployment	1,231
22,604	34,552	38,184	4	PERS	38,817
181	233	240	5	Life Insurance	360
283	346	396	6	Accident/Disability Insurance	540
29,060	40,100	41,200	7	Health Insurance	42,000
495	743	890	8	Paid Family & Medical Leave	905
<b>157,998</b>	<b>199,350</b>	<b>214,707</b>		<b>Total Personnel Services</b>	<b>217,406</b>
2,803	55	1,000	7050	Supplies	1,000
0	0	5,000	7150	Marketing	0
64	728	5,000	7240	Travel	0
0	0	5,000	7250	Training & Continuing Education	5,000
1,042	248	1,000	7400	Contracted Services	1,000
712	0	3,000	7925	Tools & Equipment < \$5,000	3,000
<b>4,621</b>	<b>1,031</b>	<b>20,000</b>		<b>Total Materials &amp; Services</b>	<b>10,000</b>
<b>162,619</b>	<b>200,382</b>	<b>234,707</b>		<b>Total Expenditures</b>	<b>227,406</b>

The Accelerated Learning budget funds one administrator and one coordinator. Marketing and postage funds were added to support direct mailers. 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 2026-2027

### 2013 - Career Services

Actual 2023-24	Actual 2024-25	Budget 2025-26	Acct#	Account Description	Proposed Amount
0	97,456	66,150	6600	Administrative Salaries	57,000
0	21,603	51,501	6700	Full Time Support Staff	50,000
0	0	0	6900	Student Wages	5,000
0	9,007	9,000	1	FICA	8,567
0	31	92	2	Worker's Compensation	138
0	1,437	2,353	3	Unemployment	1,120
0	29,670	36,837	4	PERS	33,502
0	260	240	5	Life Insurance	360
0	375	396	6	Accident/Disability Insurance	540
0	17,974	20,112	7	Health Insurance	42,000
0	820	859	8	Paid Family & Medical Leave	817
<b>0</b>	<b>178,633</b>	<b>187,540</b>		<b>Total Personnel Services</b>	<b>199,044</b>
0	0	300	7050	Supplies	1,000
0	0	800	7051	Supplies for Students	0
0	0	880	7100	Printing	0
0	6,375	9,000	7240	Travel	5,000
0	0	0	7250	Training & Continuing Education	1,500
0	205	1,500	7350	Dues / Memberships	1,500
0	1,501	7,500	7400	Contracted Services	17,000
0	0	1,000	7935	Software < \$5,000	1,000
<b>0</b>	<b>8,081</b>	<b>20,980</b>		<b>Total Materials &amp; Services</b>	<b>27,000</b>
<b>0</b>	<b>186,714</b>	<b>208,520</b>		<b>Total Expenditures</b>	<b>226,044</b>

The Career Service Center budget funds two Full Time staff positions. Additional funding added to support Youscicne-career exploration tools and resources. Student worker funds were added to provide paid work experience opportunities. 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 2026-2027

### 3001 - Management of Student Affairs

Actual 2023-24	Actual 2024-25	Budget 2025-26	Acct#	Account Description	Proposed Amount
146,275	150,900	155,400	6600	Administrative Salaries	159,516
54,843	58,105	59,834	6700	Full Time Support Staff	61,615
11,122	5,872	63,660	6800	Part Time Support Staff	11,000
6,215	1,586	0	6900	Student Wages	0
16,304	16,065	21,335	1	FICA	17,759
51	38	138	2	Worker's Compensation	138
5,009	2,739	5,550	3	Unemployment	2,307
73,946	64,930	73,008	4	PERS	75,008
383	465	240	5	Life Insurance	360
525	630	396	6	Accident/Disability Insurance	540
38,299	40,895	41,200	7	Health Insurance	42,000
1,131	1,358	2,036	8	Paid Family & Medical Leave	1,694
<b>354,102</b>	<b>343,583</b>	<b>422,797</b>		<b>Total Personnel Services</b>	<b>371,937</b>
6,783	3,641	1,000	7050	Supplies	1,000
0	71	500	7060	Books	250
9,237	11,005	3,500	7240	Travel	3,500
2,433	4,052	10,000	7250	Training & Continuing Education	7,500
32,352	39,001	35,000	7300	Student Support - Exempt	35,000
1,501	4,350	500	7350	Dues / Memberships	550
1,836	9,197	20,000	7400	Contracted Services	11,000
24,706	25,316	24,000	7449	Commencement	24,000
35	0	0	7645	Other Fees & Services	0
0	0	500	7940	Furniture < \$5,000	500
<b>78,882</b>	<b>96,631</b>	<b>95,000</b>		<b>Total Materials &amp; Services</b>	<b>83,300</b>
<b>432,984</b>	<b>440,215</b>	<b>517,797</b>		<b>Total Expenditures</b>	<b>455,237</b>

The Management of Student Affairs budget funds salaries for the Vice President of Student Affairs and the Administrative Assistant to the division.

# KLAMATH COMMUNITY COLLEGE DISTRICT

## Fiscal Year 2026-2027

### 3002 - Advising

Actual 2023-24	Actual 2024-25	Budget 2025-26	Acct#	Account Description	Proposed Amount
72,750	83,738	80,891	6600	Administrative Salaries	83,290
244,614	275,245	277,749	6700	Full Time Support Staff	277,746
15,457	15,456	46,300	6900	Student Wages	46,300
24,600	27,896	30,978	1	FICA	31,162
124	122	322	2	Worker's Compensation	322
7,543	4,753	8,080	3	Unemployment	4,066
96,904	109,162	112,290	4	PERS	113,040
528	760	720	5	Life Insurance	1,080
843	1,119	1,188	6	Accident/Disability Insurance	1,620
113,950	118,073	123,600	7	Health Insurance	126,000
1,611	2,454	2,956	8	Paid Family & Medical Leave	2,973
<b>578,923</b>	<b>638,777</b>	<b>685,074</b>		<b>Total Personnel Services</b>	<b>687,599</b>
1,906	1,781	3,000	7050	Supplies	3,000
0	0	500	7060	Books	500
0	0	260	7100	Printing	260
3,463	212	6,000	7240	Travel	6,000
11,614	14,892	4,000	7250	Training & Continuing Education	4,000
1,600	0	500	7350	Dues / Memberships	500
175	9	0	7400	Contracted Services	0
3,750	3,989	3,700	7935	Software < \$5,000	3,700
0	328	0	7940	Furniture < \$5,000	0
<b>22,509</b>	<b>21,211</b>	<b>17,960</b>		<b>Total Materials &amp; Services</b>	<b>17,960</b>
<b>601,431</b>	<b>659,988</b>	<b>703,034</b>		<b>Total Expenditures</b>	<b>705,559</b>

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 2026-2027**

**3003 - Disabled Student Services**

<b>Actual 2023-24</b>	<b>Actual 2024-25</b>	<b>Budget 2025-26</b>	<b>Acct#</b>	<b>Account Description</b>	<b>Proposed Amount</b>
0	0	7,800	6800	Part Time Support Staff	7,800
242	0	0	6900	Student Wages	0
19	0	597	1	FICA	597
0	0	46	2	Worker's Compensation	46
7	0	156	3	Unemployment	78
2	0	57	8	Paid Family & Medical Leave	57
<b>269</b>	<b>0</b>	<b>8,656</b>		<b>Total Personnel Services</b>	<b>8,578</b>
826	2,515	500	7050	Supplies	500
0	47	0	7240	Travel	0
0	3,626	3,000	7250	Training & Continuing Education	3,000
0	40	0	7350	Dues / Memberships	0
588	15,331	15,000	7400	Contracted Services	15,000
53	374	1,500	7925	Tools & Equipment < \$5,000	1,500
<b>1,467</b>	<b>21,933</b>	<b>20,000</b>		<b>Total Materials &amp; Services</b>	<b>20,000</b>
<b>1,736</b>	<b>21,933</b>	<b>28,656</b>		<b>Total Expenditures</b>	<b>28,578</b>

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 2026-2027

### 3004 - Outreach

Actual 2023-24	Actual 2024-25	Budget 2025-26	Acct#	Account Description	Proposed Amount
95,564	96,795	51,315	6600	Administrative Salaries	52,215
0	0	0	6800	Part Time Support Staff	38,220
8,867	32,099	38,220	6900	Student Wages	0
7,702	9,887	6,850	1	FICA	6,918
46	45	92	2	Worker's Compensation	92
2,413	1,651	1,790	3	Unemployment	895
23,171	25,934	16,067	4	PERS	16,349
173	215	120	5	Life Insurance	180
311	429	198	6	Accident/Disability Insurance	270
34,019	32,895	20,600	7	Health Insurance	21,000
526	876	654	8	Paid Family & Medical Leave	660
<b>172,790</b>	<b>200,826</b>	<b>135,906</b>		<b>Total Personnel Services</b>	<b>136,799</b>
407	34	1,500	7050	Supplies	2,000
2,600	1,017	0	7150	Marketing	0
1,728	0	7,000	7240	Travel	7,000
1,732	0	2,500	7250	Training & Continuing Education	2,500
0	0	500	7350	Dues / Memberships	500
120,936	114,768	92,000	7400	Contracted Services	92,000
603	0	0	7645	Other Fees & Services	0
0	392	2,791	7925	Tools & Equipment < \$5,000	0
<b>128,006</b>	<b>116,212</b>	<b>106,291</b>		<b>Total Materials &amp; Services</b>	<b>104,000</b>
0	5,203	0	8000	Equipment	0
<b>0</b>	<b>5,203</b>	<b>0</b>		<b>Total Capital Outlay</b>	<b>0</b>
<b>300,797</b>	<b>322,240</b>	<b>242,197</b>		<b>Total Expenditures</b>	<b>240,799</b>

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 and at community events. It also works with Student Affairs in reaching out to prospective students.

# KLAMATH COMMUNITY COLLEGE DISTRICT

## Fiscal Year 2026-2027

### 3005 - External Programs

Actual 2023-24	Actual 2024-25	Budget 2025-26	Acct#	Account Description	Proposed Amount
119,960	128,839	133,931	6600	Administrative Salaries	143,959
73,511	62,642	52,363	6700	Full Time Support Staff	71,765
14,748	14,511	14,252	1	FICA	16,503
45	40	89	2	Worker's Compensation	104
4,493	2,449	3,700	3	Unemployment	2,143
61,434	67,752	59,696	4	PERS	68,951
246	395	234	5	Life Insurance	408
414	481	386	6	Accident/Disability Insurance	612
41,981	43,062	40,170	7	Health Insurance	50,832
993	1,252	1,360	8	Paid Family & Medical Leave	1,575
<b>317,826</b>	<b>321,424</b>	<b>306,181</b>		<b>Total Personnel Services</b>	<b>356,852</b>
100	1,768	800	7050	Supplies	800
49	0	0	7060	Books	0
150	0	0	7150	Marketing	0
5,049	5,944	3,000	7240	Travel	2,000
505	3,307	2,500	7250	Training & Continuing Education	2,500
495	0	0	7300	Student Support - Exempt	0
0	270	455	7360	Subscriptions	455
12,211	10,736	7,000	7400	Contracted Services	7,000
842,618	837,539	900,000	7657	Cont. Serv. Credit Recovery	900,000
46,220	50,373	50,000	7657	Cont. Serv. Credit Recovery	50,000
12,280	0	20,000	7755	Student Tuition Waivers	20,000
0	0	20,000	7756	Student Tuition Waivers - Non-Credit	20,000
486	0	3,000	7925	Tools & Equipment < \$5,000	0
0	821	500	7940	Furniture < \$5,000	0
<b>920,162</b>	<b>910,757</b>	<b>1,007,255</b>		<b>Total Materials &amp; Services</b>	<b>1,002,755</b>
0	1,054	0	8000	Equipment	0
<b>0</b>	<b>1,054</b>	<b>0</b>		<b>Total Capital Outlay</b>	<b>0</b>
<b>1,237,988</b>	<b>1,233,235</b>	<b>1,313,436</b>		<b>Total Expenditures</b>	<b>1,359,607</b>

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), Global Language & Learning Program, 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,

# KLAMATH COMMUNITY COLLEGE DISTRICT

## Fiscal Year 2026-2027

### 3006 - Registrar

Actual 2023-24	Actual 2024-25	Budget 2025-26	Acct#	Account Description	Proposed Amount
125,999	161,981	144,796	6600	Administrative Salaries	147,424
0	4,967	0	6900	Student Wages	0
9,602	12,812	11,077	1	FICA	11,278
39	40	92	2	Worker's Compensation	92
2,960	2,239	2,886	3	Unemployment	1,470
38,329	49,090	45,336	4	PERS	46,159
193	317	240	5	Life Insurance	360
301	452	396	6	Accident/Disability Insurance	540
27,946	38,748	41,200	7	Health Insurance	42,000
644	1,083	1,057	8	Paid Family & Medical Leave	1,077
<b>206,013</b>	<b>271,729</b>	<b>247,080</b>		<b>Total Personnel Services</b>	<b>250,400</b>
590	2,036	1,500	7050	Supplies	1,500
2,781	3,434	1,000	7100	Printing	1,000
0	3,341	5,000	7240	Travel	3,000
348	3,754	7,000	7250	Training & Continuing Education	4,000
1,006	1,530	1,000	7350	Dues / Memberships	500
3,834	8,280	13,168	7360	Suscriptions	10,000
0	284	1,500	7925	Tools & Equipment < \$5,000	500
1,612	1,612	500	7935	Software < \$5,000	500
0	180	1,000	7940	Furniture < \$5,000	500
<b>10,170</b>	<b>24,452</b>	<b>31,668</b>		<b>Total Materials &amp; Services</b>	<b>21,500</b>
<b>216,183</b>	<b>296,181</b>	<b>278,748</b>		<b>Total Expenditures</b>	<b>271,900</b>

The Registrar's budget funds salaries for two full-time Administrative Staff. 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. The office also manages critical processes such as course registration, graduation petitions, and degree audits. These services are essential for supporting academic continuity and timely completion.

# KLAMATH COMMUNITY COLLEGE DISTRICT

## Fiscal Year 2026-2027

### 3007 - Veterans Services

Actual 2023-24	Actual 2024-25	Budget 2025-26	Acct#	Account Description	Proposed Amount
69,003	74,948	78,647	6600	Administrative Salaries	81,005
57,931	61,211	64,498	6700	Full Time Support Staff	64,498
0	787	0	6800	Part Time Support Staff	0
12,168	13,552	10,950	1	FICA	11,131
37	33	92	2	Worker's Compensation	92
3,047	1,818	2,863	3	Unemployment	1,455
40,197	42,545	44,818	4	PERS	45,557
202	301	240	5	Life Insurance	360
312	430	396	6	Accident/Disability Insurance	540
21,835	22,434	41,200	7	Health Insurance	42,000
666	938	1,045	8	Paid Family & Medical Leave	1,062
<b>205,398</b>	<b>218,997</b>	<b>244,749</b>		<b>Total Personnel Services</b>	<b>247,700</b>
289	236	500	7050	Supplies	500
2,887	1,182	8,000	7240	Travel	5,000
128	0	0	7400	Contracted Services	0
<b>3,304</b>	<b>1,418</b>	<b>8,500</b>		<b>Total Materials &amp; Services</b>	<b>5,500</b>
<b>208,702</b>	<b>220,415</b>	<b>253,249</b>		<b>Total Expenditures</b>	<b>253,200</b>

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 Military Friendly for 14 years. This year top 10 spouse school and 3rd in the nation. In addition to those articulations, we serve AF students from numerous bases across the US. 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 2026-2027**

**3008 - Title IX**

<b>Actual 2023-24</b>	<b>Actual 2024-25</b>	<b>Budget 2025-26</b>	<b>Acct#</b>	<b>Account Description</b>	<b>Proposed Amount</b>
0	0	250	7050	Supplies	250
0	0	250	7100	Printing	250
0	2,279	5,000	7250	Training & Continuing Education	5,000
629	659	1,300	7350	Dues / Memberships	1,300
599	0	0	7360	Suscriptions	0
0	0	7,000	7400	Contracted Services	7,000
<b>1,228</b>	<b>2,938</b>	<b>13,800</b>		<b>Total Materials &amp; Services</b>	<b>13,800</b>
<b>1,228</b>	<b>2,938</b>	<b>13,800</b>		<b>Total Expenditures</b>	<b>13,800</b>

Klamath Community College’s intent is to comply with federal regulations regarding Title IX, and enable students to receive supportive measures to ensure equal access to the College. This cost center supports the Strategic Plan initiatives of Student Success and Organizational Viability.

# KLAMATH COMMUNITY COLLEGE DISTRICT

## Fiscal Year 2026-2027

### 3009 - International Programs

Actual 2023-24	Actual 2024-25	Budget 2025-26	Acct#	Account Description	Proposed Amount
50,577	70,040	78,150	6600	Administrative Salaries	80,210
0	246	3,186	6700	Full Time Support Staff	0
0	2,000	2,000	6800	Part Time Support Staff	0
3,886	5,566	6,375	1	FICA	6,136
12	16	48	2	Worker's Compensation	46
1,370	949	1,564	3	Unemployment	793
13,344	21,989	28,184	4	PERS	27,207
126	168	127	5	Life Insurance	180
176	235	230	6	Accident/Disability Insurance	270
7,103	9,817	22,337	7	Health Insurance	21,000
249	473	613	8	Paid Family & Medical Leave	586
<b>76,843</b>	<b>111,499</b>	<b>142,814</b>		<b>Total Personnel Services</b>	<b>136,428</b>
0	470	2,750	7050	Supplies	5,100
0	50	0	7060	Books	0
0	0	600	7115	Postage	0
0	1,753	10,000	7150	Marketing	22,000
15,488	35,555	45,000	7240	Travel	4,500
0	0	2,500	7250	Training & Continuing Education	1,500
201	596	0	7300	Student Support - Exempt	500
0	1,304	1,500	7350	Dues / Memberships	2,500
0	747	14,750	7400	Contracted Services	16,000
450	3,950	16,000	7590	Accreditation	0
5,402	10,653	6,228	7755	Student Tuition Waivers	0
0	818	0	7925	Tools & Equipment < \$5,000	0
<b>21,541</b>	<b>55,896</b>	<b>99,328</b>		<b>Total Materials &amp; Services</b>	<b>52,100</b>
<b>98,384</b>	<b>167,395</b>	<b>242,142</b>		<b>Total Expenditures</b>	<b>188,528</b>

The International Program supports both enrollment growth and student success through a dual model of in-person (F-1) and online international students. The Director oversees federal compliance (SEVP), leads international recruitment and marketing efforts, and develops partnerships and program opportunities (e.g., short-term and pathways). The role works cross-functionally to build systems that support enrollment, retention, and institutional revenue, while ensuring international students receive the advising, support, and engagement needed to successfully acclimate and persist.

# KLAMATH COMMUNITY COLLEGE DISTRICT

## Fiscal Year 2026-2027

### 3020 - Student Life

Actual 2023-24	Actual 2024-25	Budget 2025-26	Acct#	Account Description	Proposed Amount
27,225	43,288	44,587	6600	Administrative Salaries	48,337
0	3,000	0	6800	Part Time Support Staff	0
20,717	26,729	23,150	6900	Student Wages	23,150
3,649	5,531	5,182	1	FICA	5,469
25	35	80	2	Worker's Compensation	80
1,201	945	1,355	3	Unemployment	715
12,798	11,995	13,960	4	PERS	15,134
47	95	90	5	Life Insurance	135
129	174	148	6	Accident/Disability Insurance	202
5,661	7,393	15,450	7	Health Insurance	15,750
269	490	494	8	Paid Family & Medical Leave	522
<b>71,721</b>	<b>99,675</b>	<b>104,496</b>		<b>Total Personnel Services</b>	<b>109,494</b>
7,099	7,887	8,270	7050	Supplies	8,270
0	0	2,700	7150	Marketing	2,700
1,125	1,525	2,500	7240	Travel	2,500
1,466	2,548	2,500	7250	Training & Continuing Education	2,500
119	0	1,700	7350	Dues / Memberships	1,700
381	538	0	7360	Subscriptions	0
6,999	8,163	7,000	7400	Contracted Services	7,000
<b>17,189</b>	<b>20,661</b>	<b>24,670</b>		<b>Total Materials &amp; Services</b>	<b>24,670</b>
<b>88,911</b>	<b>120,336</b>	<b>129,166</b>		<b>Total Expenditures</b>	<b>134,164</b>

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 2026-2027

### 3021 - First Year Experience

Actual 2023-24	Actual 2024-25	Budget 2025-26	Acct#	Account Description	Proposed Amount
45,000	47,700	49,131	6600	Administrative Salaries	49,131
0	8,256	0	6900	Student Wages	0
3,421	4,261	3,759	1	FICA	3,759
17	22	46	2	Worker's Compensation	46
1,062	727	983	3	Unemployment	491
13,689	14,510	15,383	4	PERS	15,383
100	106	120	5	Life Insurance	180
155	162	198	6	Accident/Disability Insurance	270
9,560	9,850	20,600	7	Health Insurance	21,000
236	373	359	8	Paid Family & Medical Leave	359
<b>73,242</b>	<b>85,968</b>	<b>90,579</b>		<b>Total Personnel Services</b>	<b>90,619</b>
6,054	7,319	7,125	7050	Supplies	7,125
0	0	200	7060	Books	200
906	1,343	2,000	7240	Travel	2,000
1,962	3,827	2,500	7250	Training & Continuing Education	2,500
445	425	500	7360	Subscriptions	500
4,962	4,904	5,000	7400	Contracted Services	5,000
926	619	1,000	7925	Tools & Equipment < \$5,000	1,000
<b>15,256</b>	<b>18,437</b>	<b>18,325</b>		<b>Total Materials &amp; Services</b>	<b>18,325</b>
<b>88,498</b>	<b>104,405</b>	<b>108,904</b>		<b>Total Expenditures</b>	<b>108,944</b>

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 2026-2027

### 3024 - TRIO Support

Actual 2023-24	Actual 2024-25	Budget 2025-26	Acct#	Account Description	Proposed Amount
9,475	16,560	29,458	6600	Administrative Salaries	4,831
0	0	6,882	6700	Full Time Support Staff	23,852
725	1,254	2,779	1	FICA	2,194
2	4	27	2	Worker's Compensation	25
214	213	727	3	Unemployment	287
2,952	4,943	11,378	4	PERS	8,981
19	37	73	5	Life Insurance	99
87	162	122	6	Accident/Disability Insurance	149
2,665	4,839	10,345	7	Health Insurance	10,806
45	110	265	8	Paid Family & Medical Leave	209
<b>16,183</b>	<b>28,122</b>	<b>62,056</b>		<b>Total Personnel Services</b>	<b>51,433</b>
6,120	5,387	0	7050	Supplies	5,425
1,003	7,523	7,000	7240	Travel	2,000
2,417	45	0	7241	Student Travel	0
1,333	1,777	0	7250	Training & Continuing Education	0
2,235	60	0	7310	Student Workshops	0
0	272	0	7350	Dues / Memberships	3,650
-1,000	2,077	5,042	7400	Contracted Services	4,300
504	0	0	7925	Tools & Equipment < \$5,000	0
<b>12,612</b>	<b>17,141</b>	<b>12,042</b>		<b>Total Materials &amp; Services</b>	<b>15,375</b>
<b>28,795</b>	<b>45,263</b>	<b>74,098</b>		<b>Total Expenditures</b>	<b>66,808</b>

General Fund support for the TRIO program. Changes in staffing allowed for a decrease in GL fund wages. Supply funds are needed to support non-TRIO grant eligible supports for hosting student events.

# KLAMATH COMMUNITY COLLEGE DISTRICT

## Fiscal Year 2026-2027

### 3025 - Athletics Department

Actual 2023-24	Actual 2024-25	Budget 2025-26	Acct#	Account Description	Proposed Amount
0	13,515	75,900	6600	Administrative Salaries	78,150
17,700	12,783	18,000	6800	Part Time Support Staff	36,000
1,354	2,012	7,183	1	FICA	8,732
0	3	92	2	Worker's Compensation	92
478	342	1,860	3	Unemployment	1,132
0	5,308	23,764	4	PERS	24,469
0	0	120	5	Life Insurance	180
0	0	198	6	Accident/Disability Insurance	270
0	0	20,600	7	Health Insurance	21,000
110	182	685	8	Paid Family & Medical Leave	833
<b>19,642</b>	<b>34,146</b>	<b>148,402</b>		<b>Total Personnel Services</b>	<b>170,858</b>
8,341	2,634	1,000	7050	Supplies	0
8,930	14,206	25,000	7240	Travel	50,000
2,580	6,478	6,500	7400	Contracted Services	10,000
0	0	50,000	7755	Student Tuition Waivers - Credit	158,400
0	15,742	10,500	7925	Tools & Equipment < \$5,000	15,500
0	183	0	7940	Furniture < \$5,000	0
<b>19,851</b>	<b>39,241</b>	<b>93,000</b>		<b>Total Materials &amp; Services</b>	<b>233,900</b>
0	2,630	0	8000	Equipment - Exempt	0
<b>0</b>	<b>2,630</b>	<b>0</b>		<b>Total Capital Outlay</b>	<b>0</b>
<b>39,492</b>	<b>76,018</b>	<b>241,402</b>		<b>Total Expenditures</b>	<b>404,758</b>

Men and Women's Soccer are formed and official NWAC sports for the 2026-2027 academic year.

# KLAMATH COMMUNITY COLLEGE DISTRICT

## Fiscal Year 2026-2027

### 3050 - Marketing

Actual 2023-24	Actual 2024-25	Budget 2025-26	Acct#	Account Description	Proposed Amount
191,564	210,581	244,422	6600	Administrative Salaries	287,731
184	0	35,750	6700	Full Time Support Staff	0
0	548	0	6800	Part Time Support Staff	0
14,618	16,189	21,433	1	FICA	22,011
58	56	184	2	Worker's Compensation	184
4,558	2,736	5,539	3	Unemployment	2,845
53,276	53,207	87,721	4	PERS	90,088
307	481	480	5	Life Insurance	720
427	574	792	6	Accident/Disability Insurance	1,080
23,310	52,885	82,400	7	Health Insurance	84,000
1,004	1,425	2,046	8	Paid Family & Medical Leave	2,101
<b>289,308</b>	<b>338,682</b>	<b>480,767</b>		<b>Total Personnel Services</b>	<b>490,760</b>
6,206	1,273	2,000	7050	Supplies	2,000
0	370	0	7061	Multi-media	0
70,940	69,882	55,000	7100	Printing	70,500
6,403	6,138	6,500	7110	Catalog	6,500
0	195	0	7115	Postage	0
38,609	33,241	60,000	7150	Marketing	67,500
0	0	1,500	7151	Marketing - Military	1,500
43,691	44,581	45,000	7160	Promotional Items	60,000
33,228	25,458	30,000	7170	Cont. Serv. - Radio	30,000
6,880	0	20,000	7172	Cont. Serv.- Television	20,000
20,617	15,326	17,000	7173	Cont. Serv. - Newspaper	19,000
39,597	23,147	42,000	7174	Cont. Serv. - Other Media	42,000
8,295	6,551	6,000	7240	Travel	8,000
1,443	1,264	1,500	7350	Dues / Memberships	1,500
432	682	0	7360	Subscriptions	1,000
21,264	25,263	21,850	7400	Contracted Services	21,850
715	255	0	7645	Other Fees & Services	0
5,679	12,052	10,200	7925	Tools & Equipment < \$5,000	0
6,598	1,829	9,000	7935	Software < \$5,000	9,000
<b>310,596</b>	<b>267,506</b>	<b>327,550</b>		<b>Total Materials &amp; Services</b>	<b>360,350</b>
0	4,182	0	8000	Equipment	0
<b>0</b>	<b>4,182</b>	<b>0</b>		<b>Total Capital Outlay</b>	<b>0</b>
<b>599,904</b>	<b>610,370</b>	<b>808,317</b>		<b>Total Expenditures</b>	<b>851,110</b>

The Marketing budget provides funding for the Director of Marketing and Public Information Officer, a Marketing Coordinator, a Videographer/photographer 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 platforms.

# KLAMATH COMMUNITY COLLEGE DISTRICT

## Fiscal Year 2026-2027

### 4001 - Financial Aid - General Fund

Actual 2023-24	Actual 2024-25	Budget 2025-26	Acct#	Account Description	Proposed Amount
126,194	100,694	139,312	6600	Administrative Salaries	144,264
95,295	112,818	115,879	6700	Full Time Support Staff	111,629
16,628	15,886	19,522	1	FICA	19,576
61	57	184	2	Worker's Compensation	184
4,796	2,683	5,077	3	Unemployment	2,549
67,790	61,984	79,900	4	PERS	80,120
321	413	480	5	Life Insurance	720
527	605	792	6	Accident/Disability Insurance	1,080
75,127	69,475	82,400	7	Health Insurance	84,000
1,087	1,354	1,863	8	Paid Family & Medical Leave	1,868
<b>387,826</b>	<b>365,969</b>	<b>445,409</b>		<b>Total Personnel Services</b>	<b>445,990</b>
1,691	104	800	7050	Supplies	1,200
8,795	8,449	5,000	7240	Travel	3,500
2,618	5,800	10,000	7250	Training & Continuing Education	8,500
1,193	4,613	2,000	7350	Dues / Memberships	2,000
17,504	17,589	22,000	7400	Contracted Services	22,000
2,035	2,732	6,000	7757	Senior Discounts	6,000
<b>33,836</b>	<b>39,287</b>	<b>45,800</b>		<b>Total Materials &amp; Services</b>	<b>43,200</b>
0	2,027	0	8000	Equipment	0
<b>0</b>	<b>2,027</b>	<b>0</b>		<b>Total Capital Outlay</b>	<b>0</b>
<b>421,662</b>	<b>407,284</b>	<b>491,209</b>		<b>Total Expenditures</b>	<b>489,190</b>

The Financial Aid-General Fund Budget funds two full-time Administrative Salaries and two full-time Support Staff. These are the Financial Aid Office's Financial Aid Director, the Assistant Director and two 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 2026-2027

### 5001 - Business Office

Actual 2023-24	Actual 2024-25	Budget 2025-26	Acct#	Account Description	Proposed Amount
261,172	123,523	227,597	6600	Administrative Salaries	232,776
181,126	236,282	250,650	6700	Full Time Support Staff	250,646
33,148	27,077	36,585	1	FICA	36,981
139	116	368	2	Worker's Compensation	368
10,182	4,588	9,537	3	Unemployment	4,821
135,316	90,054	149,740	4	PERS	151,358
824	782	960	5	Life Insurance	1,440
1,262	1,172	1,584	6	Accident/Disability Insurance	2,160
147,365	141,163	164,800	7	Health Insurance	168,000
2,206	2,336	3,492	8	Paid Family & Medical Leave	3,528
<b>772,741</b>	<b>627,094</b>	<b>845,313</b>		<b>Total Personnel Services</b>	<b>852,078</b>
-2,049	173	500	7050	Supplies	500
1,439	240	4,000	7240	Travel	2,500
2,383	989	5,000	7250	Training & Continuing Education	6,500
299	0	150	7350	Dues / Memberships	150
41,849	44,199	60,000	7400	Contracted Services	60,000
374	613	500	7925	Tools & Equipment < \$5,000	500
0	279	500	7940	Furniture < \$5,000	500
<b>44,296</b>	<b>46,493</b>	<b>70,650</b>		<b>Total Materials &amp; Services</b>	<b>70,650</b>
<b>817,037</b>	<b>673,587</b>	<b>915,963</b>		<b>Total Expenditures</b>	<b>922,728</b>

The Business Office Budget provides funding for three Administrative Staff salaries and five full-time support staff. These positions are Director of Business Services/Controller, Assistant Controller, Grants Accountant, and five full-time support staff: General Ledger Accountant, 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 2026-2027

### 5002 - Administrative Services

Actual 2023-24	Actual 2024-25	Budget 2025-26	Acct#	Account Description	Proposed Amount
83,751	144,059	159,520	6600	Administrative Salaries	164,151
46,174	53,308	57,131	6700	Full Time Support Staff	58,830
9,781	14,577	16,574	1	FICA	17,058
29	37	92	2	Worker's Compensation	92
2,817	2,471	4,305	3	Unemployment	2,217
32,595	60,039	67,834	4	PERS	69,816
203	416	240	5	Life Insurance	360
297	566	396	6	Accident/Disability Insurance	540
40,797	58,280	41,200	7	Health Insurance	42,000
569	1,237	1,581	8	Paid Family & Medical Leave	1,627
<b>217,014</b>	<b>334,992</b>	<b>348,873</b>		<b>Total Personnel Services</b>	<b>356,691</b>
163	135	200	7050	Supplies	200
30	0	200	7060	Books	200
4,142	4,336	6,000	7240	Travel	6,000
0	134	4,000	7250	Training & Continuing Education	4,000
160	309	500	7350	Dues / Memberships	500
0	190	200	7360	Subscriptions	200
396	348	1,000	7400	Contracted Services	1,000
0	1,035	1,000	7925	Tools & Equipment < \$5,000	1,000
245	245	500	7935	Software < \$5,000	500
0	942	1,000	7940	Furniture < \$5,000	1,000
<b>5,137</b>	<b>7,673</b>	<b>14,600</b>		<b>Total Materials &amp; Services</b>	<b>14,600</b>
<b>222,151</b>	<b>342,666</b>	<b>363,473</b>		<b>Total Expenditures</b>	<b>371,291</b>

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 operations, Human Resources 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 2026-2027

### 5005 - Human Resources

Actual 2023-24	Actual 2024-25	Budget 2025-26	Acct#	Account Description	Proposed Amount
13,485	3,500	21,000	6000	Taxable Reimbursement Expenses	25,000
207,060	259,726	170,119	6600	Administrative Salaries	182,688
41,427	42,971	45,256	6700	Full Time Support Staff	45,262
18,467	22,495	16,476	1	FICA	17,438
55	59	138	2	Worker's Compensation	138
5,712	3,834	4,262	3	Unemployment	2,256
75,590	78,845	67,434	4	PERS	71,372
486	676	360	5	Life Insurance	540
684	921	594	6	Accident/Disability Insurance	810
58,160	60,357	61,800	7	Health Insurance	63,000
1,156	1,663	1,572	8	Paid Family & Medical Leave	1,664
<b>422,284</b>	<b>475,045</b>	<b>389,011</b>		<b>Total Personnel Services</b>	<b>410,168</b>
4,401	2,616	4,000	7050	Supplies	3,000
0	565	400	7060	Books	150
2,589	4,725	7,500	7100	Printing	5,000
750	812	5,000	7150	Marketing	1,500
7,161	5,260	7,000	7240	Travel	5,000
3,607	0	0	7242	Employee Relocation	0
5,767	2,868	18,283	7243	Interview Travel Reimbursement	9,000
3,132	4,802	7,000	7250	Training & Continuing Education	3,500
3,080	2,979	4,810	7350	Dues / Memberships	4,810
10,257	5,780	0	7360	Subscriptions	2,000
35,782	46,437	67,600	7400	Contracted Services	54,000
244	0	2,000	7925	Tools & Equipment < \$5,000	1,000
0	70	400	7935	Software < \$5,000	400
0	0	0	7940	Furniture < \$5,000	2,500
<b>76,770</b>	<b>76,914</b>	<b>123,993</b>		<b>Total Materials &amp; Services</b>	<b>91,860</b>
<b>499,053</b>	<b>551,959</b>	<b>513,004</b>		<b>Total Expenditures</b>	<b>502,028</b>

The Human Resources Department budget provides funding for two full-time Administrative Salaries, and one full-time Support Staff. The Human Resources department is responsible for carrying out all 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 2026-2027**

**5006 - Lake County - Out of District**

<b>Actual 2023-24</b>	<b>Actual 2024-25</b>	<b>Budget 2025-26</b>	<b>Acct#</b>	<b>Account Description</b>	<b>Proposed Amount</b>
25,000	25,000	25,000	7400	Contracted Services - LV	25,000
<b>25,000</b>	<b>25,000</b>	<b>25,000</b>		<b>Total Materials &amp; Services</b>	<b>25,000</b>
<b>25,000</b>	<b>25,000</b>	<b>25,000</b>		<b>Total Expenditures</b>	<b>25,000</b>

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 2026-2027

### 5007 - Legal

Actual 2023-24	Actual 2024-25	Budget 2025-26	Acct#	Account Description	Proposed Amount
0	0	146,130	6600	Administrative Salaries	149,739
0	0	11,179	1	FICA	11,455
0	0	46	2	Worker's Compensation	46
0	0	2,905	3	Unemployment	1,488
0	0	45,753	4	PERS	46,883
0	0	120	5	Life Insurance	180
0	0	198	6	Accident/Disability Insurance	270
0	0	20,600	7	Health Insurance	21,000
0	0	1,067	8	Paid Family & Medical Leave	1,093
<b>0</b>	<b>0</b>	<b>227,998</b>		<b>Total Personnel Services</b>	<b>232,154</b>
0	0	250	7060	Books	250
0	0	5,000	7240	Travel	5,000
0	0	3,000	7250	Training & Continuing Education	3,000
0	0	2,325	7350	Dues / Memberships	2,325
0	0	400	7360	Subscriptions	400
<b>0</b>	<b>0</b>	<b>10,975</b>		<b>Total Materials &amp; Services</b>	<b>10,975</b>
<b>0</b>	<b>0</b>	<b>238,973</b>		<b>Total Expenditures</b>	<b>243,129</b>

The Legal Department provides in-house legal counsel to the College. Additional functions include Safety, Risk Management, Compliance and Ethics. This cost center supports the Strategic Plan initiative of Organizational Viability.

# KLAMATH COMMUNITY COLLEGE DISTRICT

## Fiscal Year 2026-2027

### 5009 - District

Actual 2023-24	Actual 2024-25	Budget 2025-26	Acct#	Account Description	Proposed Amount
16,461	16,714	60,000	6600	Administrative Salaries	130,000
7,109	0	220,000	6700	Full Time Support Staff	150,000
0	6,493	0	6800	Part Time Support Staff	0
1,983	1,355	0	1	FICA	0
5	3	0	2	Worker's Compensation	0
676	230	0	3	Unemployment	0
8,693	-1,366	0	4	PERS	0
25	0	0	5	Life Insurance	0
6	0	0	6	Accident/Disability Insurance	0
2,626	0	0	7	Health Insurance	0
94	123	0	8	Paid Family & Medical Leave	0
<b>37,678</b>	<b>23,554</b>	<b>280,000</b>		<b>Total Personnel Services</b>	<b>280,000</b>
75,921	65,747	80,000	7050	Supplies	80,000
0	58	0	7115	Postage	0
0	1,500	0	7150	Marketing	0
2,818	3,028	3,500	7160	Promotional Items	3,500
4,782	8,652	2,500	7173	Cont. Serv. - Newspaper	2,500
75	0	0	7240	Travel	0
0	1,974	0	7250	Training & Continuing Education	0
26,471	34,527	40,000	7350	Dues / Memberships	40,000
26,128	142,215	150,000	7400	Contracted Services	150,000
620	0	0	7410	Campus Security	0
111,908	217,868	275,000	7500	Legal	300,000
2,215	3,317	5,000	7530	Worker's Comp. Claims < \$1,500	5,000
43,920	47,550	55,000	7550	Audit	55,000
233,446	251,725	302,981	7575	Liability Insurance	375,000
500	24,500	15,000	7590	Accreditation	15,000
20,154	20,788	47,000	7630	Bank Charges	25,000
100	0	3,000	7640	Fines and Penalties	3,000
-2,907	7,011	6,000	7645	Other Fees & Services	7,500
32,274	0	0	7736	Misc. Scholarships	0
61,623	49,884	70,000	7750	Emp. Tuition Waivers - Credit	60,000
2,253	200	5,000	7751	Emp. Tuition Waivers - Non-Credit	3,500
0	149	200	7755	Student Tuition Waivers - Credit	200
0	350	0	7850	Repairs	0

# KLAMATH COMMUNITY COLLEGE DISTRICT

## Fiscal Year 2026-2027

### 5009 - District

Actual 2023-24	Actual 2024-25	Budget 2025-26	Acct#	Account Description	Proposed Amount
205,071	214,255	100,000	7900	Allowance for Doubtful Accounts	200,000
6,916	0	16,251	7920	Equipment Lease / Rental	7,500
13,038	1,728	5,000	7925	Tools & Equipment < \$5,000	15,000
1,398	0	1,500	7935	Software < \$5,000	2,500
5,185	0	8,000	7940	Furniture < \$5,000	8,000
<b>873,909</b>	<b>1,097,028</b>	<b>1,190,932</b>		<b>Total Materials &amp; Services</b>	<b>1,358,200</b>
28,125	0	16,837	8000	Equipment	25,000
0	0	0	8100	Building	100,000
0	0	0	8120	Landscaping	100,000
<b>28,125</b>	<b>0</b>	<b>16,837</b>		<b>Total Capital Outlay</b>	<b>225,000</b>
<b>939,712</b>	<b>1,120,581</b>	<b>1,487,769</b>		<b>Total Expenditures</b>	<b>1,863,200</b>

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 2026-2027

### 5010 - Information Services

Actual 2023-24	Actual 2024-25	Budget 2025-26	Acct#	Account Description	Proposed Amount
411,258	567,336	676,002	6600	Administrative Salaries	679,616
143,973	107,317	94,577	6700	Full Time Support Staff	169,046
42,105	51,417	58,950	1	FICA	64,922
146	157	460	2	Worker's Compensation	506
12,958	8,694	15,249	3	Unemployment	8,405
172,963	208,790	244,922	4	PERS	269,476
967	1,458	1,200	5	Life Insurance	1,980
1,437	2,055	1,980	6	Accident/Disability Insurance	2,970
150,762	165,756	206,000	7	Health Insurance	231,000
2,813	4,506	5,624	8	Paid Family & Medical Leave	6,195
<b>939,382</b>	<b>1,117,488</b>	<b>1,304,964</b>		<b>Total Personnel Services</b>	<b>1,434,116</b>
18,751	7,211	8,300	7050	Supplies	11,000
4,037	4,700	6,500	7240	Travel	6,500
296	89	5,000	7250	Training & Continuing Education	5,000
300	300	300	7350	Dues / Memberships	300
0	0	515,421	7360	Subscriptions	605,071
425,092	473,568	197,204	7400	Contracted Services	342,000
118	0	0	7850	Repairs	0
4,487	6,757	200	7925	Tools & Equipment < \$5,000	0
0	2,559	0	7935	Software < \$5,000	0
0	0	9,500	7940	Furniture < \$5,000	0
<b>453,081</b>	<b>495,184</b>	<b>742,425</b>		<b>Total Materials &amp; Services</b>	<b>969,871</b>
72,819	153,446	312,650	8000	Equipment	327,300
<b>72,819</b>	<b>153,446</b>	<b>312,650</b>		<b>Total Capital Outlay</b>	<b>327,300</b>
<b>1,465,283</b>	<b>1,766,118</b>	<b>2,360,039</b>		<b>Total Expenditures</b>	<b>2,731,287</b>

The Information Services Budget provides funding for administrative salaries and full-time support staff. The Director of Information Services, and 9 other Administrative and 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 Student Success, Future-focused education and services, and Organizational viability.

# KLAMATH COMMUNITY COLLEGE DISTRICT

## Fiscal Year 2026-2027

### 5011 - Grant Management

Actual 2023-24	Actual 2024-25	Budget 2025-26	Acct#	Account Description	Proposed Amount
77,932	82,583	86,071	6600	Administrative Salaries	88,625
82,869	104,303	106,409	6700	Full Time Support Staff	106,889
11,855	13,803	14,725	1	FICA	14,957
53	54	138	2	Worker's Compensation	138
3,768	2,352	3,831	3	Unemployment	1,941
41,327	56,619	60,266	4	PERS	61,215
303	405	360	5	Life Insurance	540
461	589	594	6	Accident/Disability Insurance	810
46,914	49,621	61,800	7	Health Insurance	63,000
805	1,173	1,405	8	Paid Family & Medical Leave	1,428
<b>266,288</b>	<b>311,502</b>	<b>335,599</b>		<b>Total Personnel Services</b>	<b>339,543</b>
276	60	500	7050	Supplies	250
0	0	0	7100	Printing	250
4,080	6,457	8,500	7240	Travel	9,000
880	347	3,500	7250	Training & Continuing Education	3,500
0	0	220	7350	Dues / Memberships	220
0	0	250	7360	Subscriptions	920
1,055	2,847	10,000	7400	Contracted Services	8,000
0	938	500	7925	Tools & Equipment < \$5,000	500
<b>6,291</b>	<b>10,649</b>	<b>23,470</b>		<b>Total Materials &amp; Services</b>	<b>22,640</b>
<b>272,579</b>	<b>322,151</b>	<b>359,069</b>		<b>Total Expenditures</b>	<b>362,183</b>

The Grant Management budget provides funding for one Administrative Salary and two full-time support staff. The Grants Manager, Grants Assistant, and Grants Post Award Coordinator are responsible for researching, targeting, applying for, implementing, and managing 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 2026-2027**

**5012 - Art on Campus**

<b>Actual 2023-24</b>	<b>Actual 2024-25</b>	<b>Budget 2025-26</b>	<b>Acct#</b>	<b>Account Description</b>	<b>Proposed Amount</b>
0	0	5,000	7050	Supplies	5,000
0	0	5,000		<b>Total Materials &amp; Services</b>	<b>5,000</b>
0	0	5,000		<b>Total Expenditures</b>	<b>5,000</b>

Funds to display student work on campus

# KLAMATH COMMUNITY COLLEGE DISTRICT

## Fiscal Year 2026-2027

### 5020 - Institutional Research / Assessment / Resource Development

Actual 2023-24	Actual 2024-25	Budget 2025-26	Acct#	Account Description	Proposed Amount
161,625	130,778	146,599	6600	Administrative Salaries	146,598
12,436	10,031	11,215	1	FICA	11,215
35	31	92	2	Worker's Compensation	92
3,890	1,722	2,914	3	Unemployment	1,457
49,195	28,629	45,900	4	PERS	45,900
229	264	240	5	Life Insurance	360
352	300	396	6	Accident/Disability Insurance	540
35,819	22,719	41,200	7	Health Insurance	42,000
657	837	1,070	8	Paid Family & Medical Leave	1,070
<b>264,237</b>	<b>195,312</b>	<b>249,626</b>		<b>Total Personnel Services</b>	<b>249,232</b>
0	0	200	7050	Supplies	200
508	188	6,000	7250	Training & Continuing Education	6,000
0	500	0	7360	Subscriptions	0
0	0	10,000	7400	Contracted Services	3,000
1,097	700	4,500	7935	Software < \$5,000	17,800
<b>1,605</b>	<b>1,388</b>	<b>20,700</b>		<b>Total Materials &amp; Services</b>	<b>27,000</b>
<b>265,843</b>	<b>196,700</b>	<b>270,326</b>		<b>Total Expenditures</b>	<b>276,232</b>

The Institutional Research budget provides funding for two full time Administrative Staff. The Institutional Researcher and Database Report Writer are responsible for providing statistical and historical data for data-driven decision-making and continuous improvement, 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.

# KLAMATH COMMUNITY COLLEGE DISTRICT

## Fiscal Year 2026-2027

### 5031 - Communications

Actual 2023-24	Actual 2024-25	Budget 2025-26	Acct#	Account Description	Proposed Amount
15,480	18,473	16,000	7115	Postage	16,000
0	0	0	7360	Subscriptions	3,000
2,169	3,180	3,034	7400	Contracted Services	0
69,154	70,620	70,000	7790	Telephone	70,800
3,918	980	4,000	7920	Equipment Lease / Rental	4,000
12,540	12,540	13,000	7930	Computer Lines	13,000
<b>103,261</b>	<b>105,794</b>	<b>106,034</b>		<b>Total Materials &amp; Services</b>	<b>106,800</b>
3,047	550	17,000	8000	Equipment	0
<b>3,047</b>	<b>550</b>	<b>17,000</b>		<b>Total Capital Outlay</b>	<b>0</b>
<b>106,308</b>	<b>106,344</b>	<b>123,034</b>		<b>Total Expenditures</b>	<b>106,800</b>

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 2026-2027

### 5040 - Security

Actual 2023-24	Actual 2024-25	Budget 2025-26	Acct#	Account Description	Proposed Amount
0	137	350	7050	Supplies	0
0	0	500	7240	Travel	0
0	0	500	7250	Training & Continuing Education	0
139,413	112,284	115,000	7400	Contracted Services	140,000
15,570	10,880	17,000	7410	Campus Security	17,000
2,008	0	6,000	7925	Tools & Equipment < \$5,000	3,000
2,450	3,662	0	7935	Software < \$5,000	5,420
<b>159,441</b>	<b>126,962</b>	<b>139,350</b>		<b>Total Materials &amp; Services</b>	<b>165,420</b>
<b>159,441</b>	<b>126,962</b>	<b>139,350</b>		<b>Total Expenditures</b>	<b>165,420</b>

The Security budget provides funding for .75-time contracted employee through the Sheriff's Office as well as equipment for protection and surveillance of people and property. This cost center supports the Strategic Plan Initiatives of Student Success and Organizational Viability.

# KLAMATH COMMUNITY COLLEGE DISTRICT

## Fiscal Year 2026-2027

### 5050 - President's Office

Actual 2023-24	Actual 2024-25	Budget 2025-26	Acct#	Account Description	Proposed Amount
401,657	425,312	437,190	6600	Administrative Salaries	447,786
0	0	10,000	6690	Incentive Bonus Pool	25,000
21,285	22,516	33,445	1	FICA	34,255
35	32	92	2	Worker's Compensation	92
9,533	5,564	8,155	3	Unemployment	4,184
97,649	94,862	136,884	4	PERS	140,202
458	517	240	5	Life Insurance	360
642	712	396	6	Accident/Disability Insurance	540
29,245	30,047	41,200	7	Health Insurance	42,000
1,907	1,540	3,191	8	Paid Family & Medical Leave	3,269
<b>562,411</b>	<b>581,102</b>	<b>670,793</b>		<b>Total Personnel Services</b>	<b>697,688</b>
1,540	1,475	4,000	7050	Supplies	4,000
349	0	1,000	7060	Books	1,000
44	0	200	7115	Postage	200
0	0	2,000	7150	Marketing	2,000
0	0	250	7160	Promotional Items	250
20,002	34,647	30,000	7240	Travel	30,000
4,472	3,536	5,000	7350	Dues / Memberships	5,000
372	666	750	7360	Subscriptions	750
4,319	2,835	4,000	7400	Contracted Services	4,000
1,450	0	0	7646	Prizes and Awards	0
5,379	24,952	30,000	7736	Misc. Scholarships	30,000
<b>37,927</b>	<b>68,110</b>	<b>77,200</b>		<b>Total Materials &amp; Services</b>	<b>77,200</b>
<b>600,338</b>	<b>649,213</b>	<b>747,993</b>		<b>Total Expenditures</b>	<b>774,888</b>

The President's Office budget provides funding 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 2026-2027

### 5051 - Governing Board

Actual 2023-24	Actual 2024-25	Budget 2025-26	Acct#	Account Description	Proposed Amount
234	612	1,000	7050	Supplies	1,000
0	0	750	7060	Books	750
150	0	0	7115	Postage	0
1,595	998	750	7150	Marketing	750
6,605	6,188	10,000	7240	Travel	10,000
0	0	7,000	7250	Training & Continuing Education	7,000
53,951	60,396	70,000	7350	Dues / Memberships	70,000
140	174	1,250	7360	Subscriptions	1,250
21,145	4,973	9,000	7400	Contracted Services	9,000
0	0	0	7610	Elections	7,500
<b>83,820</b>	<b>73,341</b>	<b>99,750</b>		<b>Total Materials &amp; Services</b>	<b>107,250</b>
28,033	51,815	60,000	9120	To Financial Aid	60,000
<b>28,033</b>	<b>51,815</b>	<b>60,000</b>		<b>Total Transfers Out</b>	<b>60,000</b>
<b>111,853</b>	<b>125,156</b>	<b>159,750</b>		<b>Total Expenditures</b>	<b>167,250</b>

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 2026-2027

### 5052 - Foundation Support

Actual 2023-24	Actual 2024-25	Budget 2025-26	Acct#	Account Description	Proposed Amount
1,529	1,758	1,500	7050	Supplies	1,000
0	0	1,000	7061	Multi-media	1,500
0	241	2,000	7100	Printing	3,000
198	11	300	7115	Postage	500
2,198	447	1,250	7240	Travel	1,250
2,094	2,449	3,500	7250	Training & Continuing Education	3,500
495	155	0	7350	Dues / Memberships	0
11,705	18,856	20,000	7400	Contracted Services	23,000
7,850	7,850	8,000	7550	Audit	8,100
0	1,695	0	7925	Tools & Equipment < \$5,000	0
0	180	0	7940	Furniture < \$5,000	0
<b>26,069</b>	<b>33,642</b>	<b>37,550</b>		<b>Total Materials &amp; Services</b>	<b>41,850</b>
<b>26,069</b>	<b>33,642</b>	<b>37,550</b>		<b>Total Expenditures</b>	<b>41,850</b>

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 2026-2027**

**5055 - Wellness**

<b>Actual 2023-24</b>	<b>Actual 2024-25</b>	<b>Budget 2025-26</b>	<b>Acct#</b>	<b>Account Description</b>	<b>Proposed Amount</b>
6,645	8,214	8,200	7050	Supplies	8,200
0	134	1,300	7240	Travel	1,300
0	0	800	7250	Training & Continuing Education	800
500	3,079	3,000	7400	Contracted Services	3,000
125	0	1,000	7646	Prizes and Awards	1,000
0	0	1,000	7920	Equipment Lease / Rental	1,000
1,539	4,558	3,000	7925	Tools & Equipment < \$5,000	3,000
<b>8,809</b>	<b>15,985</b>	<b>18,300</b>		<b>Total Materials &amp; Services</b>	<b>18,300</b>
<b>8,809</b>	<b>15,985</b>	<b>18,300</b>		<b>Total Expenditures</b>	<b>18,300</b>

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 2026-2027

### 6001 - Plant Operations

Actual 2023-24	Actual 2024-25	Budget 2025-26	Acct#	Account Description	Proposed Amount
73,574	53,283	142,285	6600	Administrative Salaries	155,880
504,107	508,466	543,719	6700	Full Time Support Staff	468,731
43,210	40,895	35,020	6800	Part Time Support Staff	35,020
0	7,722	0	6900	Student Wages	0
47,335	46,536	55,158	1	FICA	50,462
280	252	736	2	Worker's Compensation	690
14,560	7,903	14,333	3	Unemployment	6,540
167,518	177,085	226,708	4	PERS	207,461
972	1,217	1,800	5	Life Insurance	2,520
1,650	1,927	2,970	6	Accident/Disability Insurance	3,780
191,204	182,553	309,000	7	Health Insurance	294,000
3,170	4,076	5,264	8	Paid Family & Medical Leave	4,815
<b>1,047,580</b>	<b>1,031,916</b>	<b>1,336,993</b>		<b>Total Personnel Services</b>	<b>1,229,899</b>
56,170	35,336	35,000	7050	Supplies	35,000
29,415	39,220	34,000	7052	Supplies - Janitorial	34,000
0	785	1,000	7053	Supplies - Snow Removal	2,500
414	903	2,500	7054	Supplies - Safety	2,500
1,279	256	2,000	7056	Supplies - Fleet - Fuel & Oil	2,500
1,270	2,223	2,500	7240	Travel	2,500
52	590	4,500	7250	Training & Continuing Education	5,000
0	0	1,000	7350	Dues / Memberships	1,000
88,007	95,560	102,000	7400	Contracted Services	120,000
2,730	3,652	7,000	7420	Contracted Custodial Services	7,000
4,274	17,246	15,400	7645	Other Fees & Services	20,000
370,866	406,924	375,000	7770	Utilities	450,000
23,331	8,363	28,000	7850	Repairs	25,000
3,167	2,486	2,000	7920	Equipment Lease / Rental	3,500
11,780	6,262	10,000	7925	Tools & Equipment < \$5,000	9,000
0	3,120	4,000	7935	Software < \$5,000	4,000
<b>592,755</b>	<b>622,927</b>	<b>625,900</b>		<b>Total Materials &amp; Services</b>	<b>723,500</b>
0	8,334	15,000	8000	Equipment	35,000
<b>0</b>	<b>8,334</b>	<b>15,000</b>		<b>Total Capital Outlay</b>	<b>35,000</b>
<b>1,640,335</b>	<b>1,663,178</b>	<b>1,977,893</b>		<b>Total Expenditures</b>	<b>1,988,399</b>

The Physical Plant account funds campus operations. This includes funding for the Director of Facilities, a Plant Maintenance Supervisor 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 2026-2027**

**6002 - Fleet**

<b>Actual 2023-24</b>	<b>Actual 2024-25</b>	<b>Budget 2025-26</b>	<b>Acct#</b>	<b>Account Description</b>	<b>Proposed Amount</b>
4,081	5,849	5,000	7050	Supplies	5,000
-1,170	2,998	5,000	7056	Supplies - Fleet - Fuel & Oil	6,000
14,118	1,251	10,000	7400	Contracted Services	10,000
0	2,473	2,000	7850	Repairs	2,000
2,948	1,925	3,000	7935	Software < \$5,000	3,300
<b>19,977</b>	<b>14,496</b>	<b>25,000</b>		<b>Total Materials &amp; Services</b>	<b>26,300</b>
18,500	0	85,000	8000	Equipment - Exempt	0
<b>18,500</b>	<b>0</b>	<b>85,000</b>		<b>Total Capital Outlay</b>	<b>0</b>
<b>38,477</b>	<b>14,496</b>	<b>110,000</b>		<b>Total Expenditures</b>	<b>26,300</b>

The College has invested in a fleet of vehicles for college use. We currently have 3 passenger cars, 1 van and 2 buses.

**KLAMATH COMMUNITY COLLEGE DISTRICT**

**Fiscal Year 2026-2027**

**9001 - Transfers**

<b>Actual 2023-24</b>	<b>Actual 2024-25</b>	<b>Budget 2025-26</b>	<b>Acct#</b>	<b>Account Description</b>	<b>Proposed Amount</b>
197,490	123,205	199,827	9130	To Special Revenue	199,847
1,613,592	1,678,000	579,750	9140	To Reserve Funds	2,120,000
45,960	92,750	15,000	9150	To Enterprise	15,000
719,997	719,998	2,866,901	9160	To Debt Service	0
560,000	530,388	4,230,000	9170	To Capital Projects	330,000
<b>3,137,040</b>	<b>3,144,342</b>	<b>7,891,478</b>		<b>Total Transfers Out</b>	<b>2,664,847</b>
<b>3,137,040</b>	<b>3,144,342</b>	<b>7,891,478</b>		<b>Total Expenditures</b>	<b>2,664,847</b>

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 2026-2027**

**9701 - Contingency**

<b>Actual 2023-24</b>	<b>Actual 2024-25</b>	<b>Budget 2025-26</b>	<b>Acct#</b>	<b>Account Description</b>	<b>Proposed Amount</b>
0	0	4,000,000	9000	Contingency	5,000,000
<b>0</b>	<b>0</b>	<b>4,000,000</b>		<b>Total Contingency</b>	<b>5,000,000</b>
<b>0</b>	<b>0</b>	<b>4,000,000</b>		<b>Total Expenditures</b>	<b>5,000,000</b>

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 2026-2027**

**001 - Fund and Unappropriated**

<b>Actual 2023-24</b>	<b>Actual 2024-25</b>	<b>Budget 2025-26</b>	<b>Acct#</b>	<b>Account Description</b>	<b>Proposed Amount</b>
298,754	317,260	20,273		<b>Total Personnel Services</b>	<b>0</b>
4,724	0	0		<b>Total Materials &amp; Services</b>	<b>0</b>
<b>303,478</b>	<b>317,260</b>	<b>20,273</b>		<b>Total Expenditures</b>	<b>0</b>
14,649,412	17,048,786	0	3998	Fund Balance	0
0	0	6,634,913	3999	Unappropriated Fund Balance	6,833,960
<b>14,649,412</b>	<b>17,048,786</b>	<b>6,634,913</b>		<b>Total Fund and Unappropriated Fund Balance</b>	<b>6,833,960</b>
<b>40,428,108</b>	<b>45,039,899</b>	<b>49,890,463</b>		<b>Grand Total</b>	<b>47,077,498</b>

Departments 1153, 1352, 3022 and 3502 are inactive. See inactive section for expense detail.

## **SPECIAL REVENUE FUNDS**

**THIS PAGE LEFT  
INTENTIONALLY BLANK**

# KLAMATH COMMUNITY COLLEGE DISTRICT

## Fiscal Year 2026-2027

### 050 - FINANCIAL AID

Actual 2023-24	Actual 2024-25	Budget 2025-26	Number	Account Description	Proposed Amount
3,597,137	4,529,550	5,000,000	4060	Federal Financial Aid - Pell Grant	5,000,000
84,645	97,113	97,113	4061	Federal Financial Aid - FSEOG	97,113
28,240	71,642	87,400	4063	Federal Financial Aid - Work Study	95,000
1,460,643	1,558,841	3,000,000	4070	Federal Financial Aid - Subsidized Loans	3,000,000
1,530,355	1,523,499	3,000,000	4071	Federal Financial Aid - Unsubsidized Loans	3,000,000
0	39,434	1,000,000	4072	Federal Financial Aid - Plus Loans	100,000
0	0	1,000,000	4073	Federal Financial Aid - Alt Loans	0
8,927	11,488	13,000	4075	Administrative Cost Allowance	13,000
<b>6,709,947</b>	<b>7,831,567</b>	<b>13,197,513</b>		<b>Total Federal Sources</b>	<b>11,305,113</b>
1,659,292	2,089,324	1,300,000	4110	State Grants	2,500,000
366,475	360,147	350,000	4111	Oregon Promise	400,000
<b>2,025,767</b>	<b>2,449,471</b>	<b>1,650,000</b>		<b>Total State Sources</b>	<b>2,900,000</b>
338,501	691,060	0	4272	Alt Loans	750,000
<b>338,501</b>	<b>691,060</b>	<b>0</b>		<b>Total Local Sources</b>	<b>750,000</b>
28,033	51,815	60,000	5700	Transfers In - Board Scholarships	60,000
<b>28,033</b>	<b>51,815</b>	<b>60,000</b>		<b>Total Transfers In</b>	<b>60,000</b>
17,691	17,691	0	5999	Carry Forward	0
<b>17,691</b>	<b>17,691</b>	<b>0</b>		<b>Total Carry Forward</b>	<b>0</b>
<b>9,119,939</b>	<b>11,041,604</b>	<b>14,907,513</b>		<b>Total Resources</b>	<b>15,015,113</b>

**KLAMATH COMMUNITY COLLEGE DISTRICT**

**Fiscal Year 2026-2027**

**4501 - Financial Aid Fund**

<b>Actual 2023-24</b>	<b>Actual 2024-25</b>	<b>Budget 2025-26</b>	<b>Acct#</b>	<b>Account Description</b>	<b>Proposed Amount</b>
28,240	71,642	87,400	6900	Student Wages	95,000
<b>28,240</b>	<b>71,642</b>	<b>87,400</b>		<b>Total Personnel Services</b>	<b>95,000</b>
3,597,137	4,529,550	5,000,000	7700	Pell Grant	5,000,000
84,645	97,113	97,113	7701	F S E O G	97,113
1,460,643	1,558,841	3,000,000	7710	Subsidized Student Loans	3,000,000
1,530,355	1,523,499	3,000,000	7711	Unsubsidized Student Loans	3,000,000
0	39,434	1,000,000	7712	Plus Loans	100,000
338,501	691,060	1,000,000	7713	Alternative Loans	750,000
1,312,320	1,396,743	1,000,000	7721	State Need Grant	1,500,000
366,475	360,147	350,000	7722	Oregon Promise Scholarships	400,000
346,972	692,581	300,000	7723	Oregon Tribal Student Grant	1,000,000
3,682	8,865	10,000	7730	Board Scholarships	10,000
24,351	42,950	50,000	7732	Service to Country Scholarship	50,000
<b>9,065,081</b>	<b>10,940,783</b>	<b>14,807,113</b>		<b>Total Materials &amp; Services</b>	<b>14,907,113</b>
8,927	11,488	13,000	9110	Indirect Cost Expense	13,000
<b>8,927</b>	<b>11,488</b>	<b>13,000</b>		<b>Total Transfers Out</b>	<b>13,000</b>
17,691	17,691	0	3998	Fund Balance	0
<b>17,691</b>	<b>17,691</b>	<b>0</b>		<b>Total Fund Balance</b>	<b>0</b>
<b>9,119,939</b>	<b>11,041,604</b>	<b>14,907,513</b>		<b>Total Expenditures and Fund Balance</b>	<b>15,015,113</b>

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 2026-2027**

**060 - TECHNOLOGY FEES**

<b>Actual 2023-24</b>	<b>Actual 2024-25</b>	<b>Budget 2025-26</b>	<b>Number</b>	<b>Account Description</b>	<b>Proposed Amount</b>
320,400	391,323	400,000	4580	Technology Fees	400,000
<b>320,400</b>	<b>391,323</b>	<b>400,000</b>		<b>Total Tuition &amp; Fees</b>	<b>400,000</b>
13,706	22,011	0	4600	Interest, Investment	0
<b>13,706</b>	<b>22,011</b>	<b>0</b>		<b>Total Interest Income</b>	<b>0</b>
348,727	367,282	450,000	5999	Carry Forward	253,590
<b>348,727</b>	<b>367,282</b>	<b>450,000</b>		<b>Total Carry Forward</b>	<b>253,590</b>
<b>682,833</b>	<b>780,616</b>	<b>850,000</b>		<b>Total Resources</b>	<b>653,590</b>

# KLAMATH COMMUNITY COLLEGE DISTRICT

## Fiscal Year 2026-2027

### 2008 - Technology

Actual 2023-24	Actual 2024-25	Budget 2025-26	Acct#	Account Description	Proposed Amount
63,112	30,567	103,760	6900	Student Wages	125,000
4,828	2,338	7,938	1	FICA	9,562
49	13	46	2	Worker's Compensation	46
1,410	417	2,075	3	Unemployment	1,250
295	209	757	8	Paid Family & Medical Leave	912
<b>69,695</b>	<b>33,544</b>	<b>114,576</b>		<b>Total Personnel Services</b>	<b>136,770</b>
2,537	704	840	7050	Supplies	800
332	92	0	7115	Postage	0
0	0	0	7360	Subscriptions	40,200
28,416	30,470	124,000	7400	Contracted Services	41,500
2,332	1,307	0	7850	Repairs	0
0	2,177	0	7925	Tools & Equipment < \$5,000	2,500
12,540	12,540	16,000	7930	Computer Lines	16,000
0	0	0	7935	Software < \$5,000	120,000
<b>46,158</b>	<b>47,289</b>	<b>140,840</b>		<b>Total Materials &amp; Services</b>	<b>221,000</b>
197,523	166,818	210,730	8000	Equipment	295,820
2,176	0	49,307	8040	Software	0
<b>199,698</b>	<b>166,818</b>	<b>260,037</b>		<b>Total Capital Outlay</b>	<b>295,820</b>
<b>315,551</b>	<b>247,651</b>	<b>515,453</b>		<b>Total Expenditures and Fund Balance</b>	<b>653,590</b>

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 \$9.00 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 2026-2027**

**060 - Fund and Unappropriated**

<b>Actual 2023-24</b>	<b>Actual 2024-25</b>	<b>Budget 2025-26</b>	<b>Acct#</b>	<b>Account Description</b>	<b>Proposed Amount</b>
367,282	532,965	0	3998	Fund Balance	0
0	0	334,547	3999	Unappropriated Fund Balance	0
<b>367,282</b>	<b>532,965</b>	<b>334,547</b>		<b>Total Fund and Unappropriated Fund Balance</b>	<b>0</b>
<b>682,833</b>	<b>780,616</b>	<b>850,000</b>		<b>Grand Total</b>	<b>653,590</b>

# KLAMATH COMMUNITY COLLEGE DISTRICT

## Fiscal Year 2026-2027

### 065 - STUDENT COURSE FEES

Actual 2023-24	Actual 2024-25	Budget 2025-26	Number	Account Description	Proposed Amount
110	90	100	4542	Course Fees - Education	250
1,350	1,375	1,500	4543	Course Fees - CWE	2,500
11,125	16,125	16,500	4544	Course Fees - HIM	12,000
0	4,100	4,500	4545	Course Fees - Digital Media and Design	6,000
580	840	1,000	4546	Course Fees - Health and PE	3,000
10,825	9,435	10,000	4547	Course Fees - Computer Engineering Tech.	13,000
440	425	500	4548	Course Fees - Agriculture	0
4,775	9,000	9,000	4549	Course Fees - Advanced Mfg. Engineering	10,000
2,790	1,845	5,000	4550	Course Fees - Business Management	2,000
24,570	23,005	25,000	4551	Course Fees - Emergency Response Op.	10,000
74,318	73,986	80,000	4552	Course Fees - Nursing	108,000
1,575	1,400	26,000	4553	Course Fees - Auto/Diesel	30,000
17,200	16,950	20,000	4554	Course Fees - Gen. Education Science	19,000
20,875	22,525	0	4557	Course Fees - Diesel	0
26,455	20,555	22,000	4559	Course Fees - Welding	30,000
146,850	165,675	200,000	4561	Course Fees - Cosmetology	200,950
100	13,125	13,500	4562	Course Fees - Apprenticeship	17,000
0	8,400	10,000	4563	Course Fees - Surgical Tech	7,000
0	0	0	4564	Course Fees - AI Technology	10,000
2,231,260	2,767,589	2,800,000	4568	Course Fees - Aviation	3,050,000
<b>2,575,198</b>	<b>3,156,445</b>	<b>3,244,600</b>		<b>Total Tuition &amp; Fees</b>	<b>3,530,700</b>
25,093	32,687	0	4600	Interest, Investment	0
<b>25,093</b>	<b>32,687</b>	<b>0</b>		<b>Total Interest Income</b>	<b>0</b>
425,826	514,591	585,400	5999	Carry Forward	175,800
<b>425,826</b>	<b>514,591</b>	<b>585,400</b>		<b>Total Carry Forward</b>	<b>175,800</b>
<b>3,026,117</b>	<b>3,703,723</b>	<b>3,830,000</b>		<b>Total Resources</b>	<b>3,706,500</b>

**KLAMATH COMMUNITY COLLEGE DISTRICT**

**Fiscal Year 2026-2027**

**1108 - Course Fees - Business Management**

<b>Actual 2023-24</b>	<b>Actual 2024-25</b>	<b>Budget 2025-26</b>	<b>Acct#</b>	<b>Account Description</b>	<b>Proposed Amount</b>
2,258	1,648	4,000	7050	Supplies	2,000
64	91	0	7350	Dues / Memberships	0
362	1,118	1,500	7360	Subscriptions	750
0	2,570	3,000	7400	Contracted Services	1,500
0	0	1,500	7925	Tools & Equipment < \$5,000	750
<b>2,683</b>	<b>5,426</b>	<b>10,000</b>		<b>Total Materials &amp; Services</b>	<b>5,000</b>
<b>2,683</b>	<b>5,426</b>	<b>10,000</b>		<b>Total Expenditures and Fund Balance</b>	<b>5,000</b>

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 2026-2027**

**1109 - Course Fees - Education**

<b>Actual 2023-24</b>	<b>Actual 2024-25</b>	<b>Budget 2025-26</b>	<b>Acct#</b>	<b>Account Description</b>	<b>Proposed Amount</b>
0	0	500	7050	Supplies	500
0	0	500		<b>Total Materials &amp; Services</b>	<b>500</b>
0	0	500		<b>Total Expenditures and Fund Balance</b>	<b>500</b>

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 2026-2027**

**1110 - Course Fees - Gen. Education Science**

<b>Actual 2023-24</b>	<b>Actual 2024-25</b>	<b>Budget 2025-26</b>	<b>Acct#</b>	<b>Account Description</b>	<b>Proposed Amount</b>
28,721	8,282	26,000	7050	Supplies	26,000
14,718	6,810	0	7925	Tools & Equipment < \$5,000	0
<b>43,439</b>	<b>15,092</b>	<b>26,000</b>		<b>Total Materials &amp; Services</b>	<b>26,000</b>
<b>43,439</b>	<b>15,092</b>	<b>26,000</b>		<b>Total Expenditures and Fund Balance</b>	<b>26,000</b>

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 2026-2027**

**1114 - Course Fees - Art**

<b>Actual 2023-24</b>	<b>Actual 2024-25</b>	<b>Budget 2025-26</b>	<b>Acct#</b>	<b>Account Description</b>	<b>Proposed Amount</b>
0	0	6,000	7050	Supplies	6,000
0	0	6,000		<b>Total Materials &amp; Services</b>	<b>6,000</b>
0	0	6,000		<b>Total Expenditures and Fund Balance</b>	<b>6,000</b>

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 2026-2027**

**1310 - Course Fees - Emergency Response Op.**

<b>Actual 2023-24</b>	<b>Actual 2024-25</b>	<b>Budget 2025-26</b>	<b>Acct#</b>	<b>Account Description</b>	<b>Proposed Amount</b>
5,319	16,791	25,000	7050	Supplies	5,000
6,181	18,006	0	7400	Contracted Services	0
6,135	9,807	25,000	7925	Tools & Equipment < \$5,000	5,000
<b>17,635</b>	<b>44,603</b>	<b>50,000</b>		<b>Total Materials &amp; Services</b>	<b>10,000</b>
1,090	0	0	8000	Equipment	0
<b>1,090</b>	<b>0</b>	<b>0</b>		<b>Total Capital Outlay</b>	<b>0</b>
<b>18,725</b>	<b>44,603</b>	<b>50,000</b>		<b>Total Expenditures and Fund Balance</b>	<b>10,000</b>

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 2026-2027**

**1311 - Course Fees - Nursing**

<b>Actual 2023-24</b>	<b>Actual 2024-25</b>	<b>Budget 2025-26</b>	<b>Acct#</b>	<b>Account Description</b>	<b>Proposed Amount</b>
9,104	6,462	40,000	7050	Supplies	25,000
13,363	21,866	0	7060	Books	0
42,428	51,477	40,000	7400	Contracted Services	15,000
120	588	25,000	7925	Tools & Equipment < \$5,000	15,000
<b>65,015</b>	<b>80,394</b>	<b>105,000</b>		<b>Total Materials &amp; Services</b>	<b>55,000</b>
<b>65,015</b>	<b>80,394</b>	<b>105,000</b>		<b>Total Expenditures and Fund Balance</b>	<b>55,000</b>

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 2026-2027**

**1314 - Course Fees - Auto/Diesel**

<b>Actual 2023-24</b>	<b>Actual 2024-25</b>	<b>Budget 2025-26</b>	<b>Acct#</b>	<b>Account Description</b>	<b>Proposed Amount</b>
3,012	0	23,000	7050	Supplies	23,000
1,530	307	0	7060	Books	0
436	333	0	7360	Subscriptions	0
2,527	735	0	7400	Contracted Services	0
621	0	23,000	7925	Tools & Equipment < \$5,000	23,000
<b>8,125</b>	<b>1,375</b>	<b>46,000</b>		<b>Total Materials &amp; Services</b>	<b>46,000</b>
<b>8,125</b>	<b>1,375</b>	<b>46,000</b>		<b>Total Expenditures and Fund Balance</b>	<b>46,000</b>

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 2026-2027**

**1316 - Course Fees - Welding**

<b>Actual 2023-24</b>	<b>Actual 2024-25</b>	<b>Budget 2025-26</b>	<b>Acct#</b>	<b>Account Description</b>	<b>Proposed Amount</b>
13,621	27,340	15,000	7050	Supplies	15,000
236	0	0	7400	Contracted Services	0
1,029	218	0	7920	Equipment Lease / Rental	0
9,738	1,068	15,000	7925	Tools & Equipment < \$5,000	15,000
<b>24,625</b>	<b>28,627</b>	<b>30,000</b>		<b>Total Materials &amp; Services</b>	<b>30,000</b>
<b>24,625</b>	<b>28,627</b>	<b>30,000</b>		<b>Total Expenditures and Fund Balance</b>	<b>30,000</b>

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 2026-2027**

**1318 - Course Fees - Aviation**

<b>Actual 2023-24</b>	<b>Actual 2024-25</b>	<b>Budget 2025-26</b>	<b>Acct#</b>	<b>Account Description</b>	<b>Proposed Amount</b>
1,999,838	2,462,281	2,735,000	7400	Contracted Services	2,735,000
15,950	16,950	15,000	7575	Liability Insurance	15,000
<b>2,015,788</b>	<b>2,479,231</b>	<b>2,750,000</b>		<b>Total Materials &amp; Services</b>	<b>2,750,000</b>
150,000	200,000	450,000	9100	To General Fund	450,000
<b>150,000</b>	<b>200,000</b>	<b>450,000</b>		<b>Total Transfers Out</b>	<b>450,000</b>
<b>2,165,788</b>	<b>2,679,231</b>	<b>3,200,000</b>		<b>Total Expenditures and Fund Balance</b>	<b>3,200,000</b>

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 2026-2027**

**1322 - Course Fees - Advanced Mfg. Engineering**

<b>Actual 2023-24</b>	<b>Actual 2024-25</b>	<b>Budget 2025-26</b>	<b>Acct#</b>	<b>Account Description</b>	<b>Proposed Amount</b>
784	332	6,000	7050	Supplies	5,000
850	2,925	6,000	7360	Subscriptions	0
1,499	0	0	7925	Tools & Equipment < \$5,000	0
400	800	6,000	7935	Software < \$5,000	5,000
<b>3,532</b>	<b>4,057</b>	<b>18,000</b>		<b>Total Materials &amp; Services</b>	<b>10,000</b>
<b>3,532</b>	<b>4,057</b>	<b>18,000</b>		<b>Total Expenditures and Fund Balance</b>	<b>10,000</b>

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 2026-2027**

**1323 - Course Fees - Computer Engineering Tech.**

<b>Actual 2023-24</b>	<b>Actual 2024-25</b>	<b>Budget 2025-26</b>	<b>Acct#</b>	<b>Account Description</b>	<b>Proposed Amount</b>
2,826	917	14,000	7050	Supplies	15,000
300	965	15,000	7400	Contracted Services	15,000
-897	0	0	7925	Tools & Equipment < \$5,000	0
330	0	0	7935	Software < \$5,000	0
<b>2,559</b>	<b>1,882</b>	<b>29,000</b>		<b>Total Materials &amp; Services</b>	<b>30,000</b>
17,437	0	24,000	8000	Equipment	15,000
<b>17,437</b>	<b>0</b>	<b>24,000</b>		<b>Total Capital Outlay</b>	<b>15,000</b>
<b>19,996</b>	<b>1,882</b>	<b>53,000</b>		<b>Total Expenditures and Fund Balance</b>	<b>45,000</b>

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 2026-2027**

**1324 - Course Fees - Health and PE**

<b>Actual 2023-24</b>	<b>Actual 2024-25</b>	<b>Budget 2025-26</b>	<b>Acct#</b>	<b>Account Description</b>	<b>Proposed Amount</b>
840	0	1,250	7050	Supplies	1,250
0	0	500	7060	Books	500
<b>840</b>	<b>0</b>	<b>1,750</b>		<b>Total Materials &amp; Services</b>	<b>1,750</b>
<b>840</b>	<b>0</b>	<b>1,750</b>		<b>Total Expenditures and Fund Balance</b>	<b>1,750</b>

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 2026-2027**

**1325 - Course Fees - Digital Media and Design**

<b>Actual 2023-24</b>	<b>Actual 2024-25</b>	<b>Budget 2025-26</b>	<b>Acct#</b>	<b>Account Description</b>	<b>Proposed Amount</b>
0	1,360	1,000	7050	Supplies	1,000
0	1,330	2,000	7400	Contracted Services	2,000
0	216	2,000	7925	Tools & Equipment < \$5,000	2,000
0	0	2,000	7935	Software < \$5,000	2,000
<b>0</b>	<b>2,906</b>	<b>7,000</b>		<b>Total Materials &amp; Services</b>	<b>7,000</b>
<b>0</b>	<b>2,906</b>	<b>7,000</b>		<b>Total Expenditures and Fund Balance</b>	<b>7,000</b>

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 2026-2027**

**1328 - Course Fees - HIM**

<b>Actual 2023-24</b>	<b>Actual 2024-25</b>	<b>Budget 2025-26</b>	<b>Acct#</b>	<b>Account Description</b>	<b>Proposed Amount</b>
1,660	7,950	15,000	7050	Supplies	5,000
0	3,041	0	7060	Books	0
4,400	791	8,500	7360	Subscriptions	8,500
2,215	645	10,000	7400	Contracted Services	5,000
<b>8,275</b>	<b>12,427</b>	<b>33,500</b>		<b>Total Materials &amp; Services</b>	<b>18,500</b>
<b>8,275</b>	<b>12,427</b>	<b>33,500</b>		<b>Total Expenditures and Fund Balance</b>	<b>18,500</b>

Course Fee Usage cost centers are funded by course fees paid by students. The proceeds purchase testing resources, supplies, background checks, drug tests, and small equipment directly associated with those courses.

**KLAMATH COMMUNITY COLLEGE DISTRICT**

**Fiscal Year 2026-2027**

**1329 - Course Fees - CWE**

<b>Actual 2023-24</b>	<b>Actual 2024-25</b>	<b>Budget 2025-26</b>	<b>Acct#</b>	<b>Account Description</b>	<b>Proposed Amount</b>
0	0	7,000	7050	Supplies	7,000
0	0	7,000		<b>Total Materials &amp; Services</b>	<b>7,000</b>
0	0	7,000		<b>Total Expenditures and Fund Balance</b>	<b>7,000</b>

Course Fee Usage cost centers are funded by course fees paid by students. The proceeds purchase testing resources, supplies, background checks, drug tests, and small equipment directly associated with those courses.

**KLAMATH COMMUNITY COLLEGE DISTRICT**

**Fiscal Year 2026-2027**

**1330 - Course Fees - Cosmetology**

<b>Actual 2023-24</b>	<b>Actual 2024-25</b>	<b>Budget 2025-26</b>	<b>Acct#</b>	<b>Account Description</b>	<b>Proposed Amount</b>
92,204	89,626	150,000	7050	Supplies	150,000
43,144	55,364	50,950	7060	Books	50,950
<b>135,348</b>	<b>144,990</b>	<b>200,950</b>		<b>Total Materials &amp; Services</b>	<b>200,950</b>
<b>135,348</b>	<b>144,990</b>	<b>200,950</b>		<b>Total Expenditures and Fund Balance</b>	<b>200,950</b>

Course Fee Usage cost centers are funded by course fees paid by students. The proceeds purchase e-textbooks, student supply kits, resources, supplies, and small equipment directly associated with those courses.

**KLAMATH COMMUNITY COLLEGE DISTRICT**

**Fiscal Year 2026-2027**

**1331 - Course Fees - Apprenticeship**

<b>Actual 2023-24</b>	<b>Actual 2024-25</b>	<b>Budget 2025-26</b>	<b>Acct#</b>	<b>Account Description</b>	<b>Proposed Amount</b>
0	7,677	21,000	7050	Supplies	21,000
0	7,677	21,000		<b>Total Materials &amp; Services</b>	<b>21,000</b>
0	7,677	21,000		<b>Total Expenditures and Fund Balance</b>	<b>21,000</b>

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

# KLAMATH COMMUNITY COLLEGE DISTRICT

## Fiscal Year 2026-2027

### 1332 - Course Fees - AI Technology

<b>Actual 2023-24</b>	<b>Actual 2024-25</b>	<b>Budget 2025-26</b>	<b>Acct#</b>	<b>Account Description</b>	<b>Proposed Amount</b>
0	0	0	7050	Supplies	5,000
0	0	0	7935	Software < \$5,000	5,000
<b>0</b>	<b>0</b>	<b>0</b>		<b>Total Materials &amp; Services</b>	<b>10,000</b>
<b>0</b>	<b>0</b>	<b>0</b>		<b>Total Expenditures and Fund Balance</b>	<b>10,000</b>

Course Fees - Artificial Intelligence Technology Course Fee Usage cost centers are funded by course fees paid by students. The proceeds purchase software, supplies, and small equipment directly associated with those courses.

**KLAMATH COMMUNITY COLLEGE DISTRICT**

**Fiscal Year 2026-2027**

**1362 - Course Fees - Surgical Tech**

<b>Actual 2023-24</b>	<b>Actual 2024-25</b>	<b>Budget 2025-26</b>	<b>Acct#</b>	<b>Account Description</b>	<b>Proposed Amount</b>
0	7,847	10,800	7050	Supplies	6,800
0	7,847	10,800		<b>Total Materials &amp; Services</b>	<b>6,800</b>
0	7,847	10,800		<b>Total Expenditures and Fund Balance</b>	<b>6,800</b>

Course Fee Usage cost centers are funded by course fees paid by students. The proceeds purchase testing resources, supplies, background checks, drug tests, and small equipment directly associated with those courses.

**KLAMATH COMMUNITY COLLEGE DISTRICT**

**Fiscal Year 2026-2027**

**065 - Fund Balance**

<b>Actual 2023-24</b>	<b>Actual 2024-25</b>	<b>Budget 2025-26</b>	<b>Acct#</b>	<b>Account Description</b>	<b>Proposed Amount</b>
15,135	24,946	3,500		Total Materials & Services	0
514,591	642,243	0	3998	Fund Balance	0
514,591	642,243	0		Total Fund Balance	0
3,026,117	3,703,723	3,830,000		Grand Total	3,706,500

Departments 1111 and 1312 are inactive. See inactive section for expense detail.

**KLAMATH COMMUNITY COLLEGE DISTRICT**

**Fiscal Year 2026-2027**

**070 - SPECIAL PROJECTS BUDGET AUTHORITY**

<b>Actual 2023-24</b>	<b>Actual 2024-25</b>	<b>Budget 2025-26</b>	<b>Number</b>	<b>Account Description</b>	<b>Proposed Amount</b>
339,613	105,421	215,386	4000	Federal Grants	183,034
<b>339,613</b>	<b>105,421</b>	<b>215,386</b>		<b>Total Federal Sources</b>	<b>183,034</b>
249,372	230,611	333,895	4110	Grants and Contracts	293,480
<b>249,372</b>	<b>230,611</b>	<b>333,895</b>		<b>Total State Sources</b>	<b>293,480</b>
42,471	28,769	60,990	4210	Grants and Contracts	0
0	18,139	10,000	4280	Contribution from KCC Foundation	55,000
<b>42,471</b>	<b>46,908</b>	<b>70,990</b>		<b>Total Local Sources</b>	<b>55,000</b>
0	0	0	4700	Miscellaneous Revenue	0
<b>0</b>	<b>0</b>	<b>0</b>		<b>Total Other Revenue</b>	<b>0</b>
<b>631,456</b>	<b>382,940</b>	<b>620,271</b>		<b>Total Resources</b>	<b>531,514</b>

**KLAMATH COMMUNITY COLLEGE DISTRICT**

**Fiscal Year 2026-2027**

**1515 - Miscellaneous Small Grants**

<b>Actual 2023-24</b>	<b>Actual 2024-25</b>	<b>Budget 2025-26</b>	<b>Acct#</b>	<b>Account Description</b>	<b>Proposed Amount</b>
8,499	8,565	22,608	6800	Part Time Support Staff	22,608
650	655	1,730	1	FICA	1,730
2	1	46	2	Worker's Compensation	46
211	111	452	3	Unemployment	226
2,585	2,605	0	4	PERS	0
53	63	165	8	Paid Family & Medical Leave	165
<b>12,000</b>	<b>12,000</b>	<b>25,001</b>		<b>Total Personnel Services</b>	<b>24,775</b>
4,800	0	0	7400	Contracted Services	0
0	4,207	0	7755	Student Tuition Waivers - Credit	5,000
<b>4,800</b>	<b>4,207</b>	<b>0</b>		<b>Total Materials &amp; Services</b>	<b>5,000</b>
240	252	0	9110	Indirect Cost Expense	0
<b>240</b>	<b>252</b>	<b>0</b>		<b>Total Transfers Out</b>	<b>0</b>
<b>17,040</b>	<b>16,459</b>	<b>25,001</b>		<b>Total Expenditures</b>	<b>29,775</b>

Housing the small <\$5000 grants that will be used quickly

# KLAMATH COMMUNITY COLLEGE DISTRICT

## Fiscal Year 2026-2027

### 2505 - Special Projects

Actual 2023-24	Actual 2024-25	Budget 2025-26	Acct#	Account Description	Proposed Amount
4,068	60	0	6120	Adjunct Faculty - Credit	0
670	0	0	6130	Full Time - 9 Month Faculty	0
268	0	0	6600	Administrative Salaries	0
300	0	50,000	6800	Part Time Support Staff	50,000
117	5	3,825	1	FICA	3,825
0	0	46	2	Worker's Compensation	46
30	0	1,000	3	Unemployment	500
478	18	0	4	PERS	0
0	0	0	5	Life Insurance	0
0	0	0	6	Accident/Disability Insurance	0
40	0	0	7	Health Insurance	0
4	0	365	8	Paid Family & Medical Leave	365
<b>5,978</b>	<b>83</b>	<b>55,236</b>		<b>Total Personnel Services</b>	<b>54,736</b>
3,637	0	0	7050	Supplies	0
2,713	1,904	0	7240	Travel	0
480	0	0	7250	Training & Continuing Education	0
618	0	25,000	7400	Contracted Services	25,000
1,857	2,500	0	7925	Tools & Equipment < \$5,000	0
<b>9,304</b>	<b>4,404</b>	<b>25,000</b>		<b>Total Materials &amp; Services</b>	<b>25,000</b>
15	0	7,500	9110	Indirect Cost Expense	7,500
<b>15</b>	<b>0</b>	<b>7,500</b>		<b>Total Transfers Out</b>	<b>7,500</b>
<b>15,297</b>	<b>4,487</b>	<b>87,736</b>		<b>Total Expenditures</b>	<b>87,236</b>

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 2026-2027

### 2511 - Early Learning Professional Dev. Grant

Actual 2023-24	Actual 2024-25	Budget 2025-26	Acct#	Account Description	Proposed Amount
3,651	9,489	6,269	6120	Adjunct Faculty - Credit	23,698
8,350	0	0	6130	Full Time - 9 Month Faculty	0
0	3,285	52,965	6800	Part Time Support Staff	0
915	602	480	1	FICA	1,813
3	2	46	2	Worker's Compensation	46
321	108	125	3	Unemployment	237
3,391	1,532	1,533	4	PERS	5,797
16	0	0	5	Life Insurance	0
22	0	0	6	Accident/Disability Insurance	0
2,446	0	0	7	Health Insurance	0
72	52	46	8	Paid Family & Medical Leave	173
<b>19,187</b>	<b>15,070</b>	<b>61,464</b>		<b>Total Personnel Services</b>	<b>31,764</b>
9,043	750	1,501	7050	Supplies	1,750
4,489	4,179	0	7060	Books	12,800
0	0	1,500	7150	Marketing	750
258	0	1,200	7240	Travel	0
0	0	0	7250	Training & Continuing Education	2,500
743	12,312	0	7300	Student Support - Exempt	2,500
2,001	3,726	0	7350	Dues / Memberships	0
16,700	19,043	41,100	7400	Contracted Services	38,700
17,314	20,208	0	7755	Student Tuition Waivers	20,523
<b>50,549</b>	<b>60,218</b>	<b>45,301</b>		<b>Total Materials &amp; Services</b>	<b>79,523</b>
6,974	5,913	9,608	9110	Indirect Cost Expense	10,182
<b>6,974</b>	<b>5,913</b>	<b>9,608</b>		<b>Total Transfers Out</b>	<b>10,182</b>
<b>76,709</b>	<b>81,201</b>	<b>116,373</b>		<b>Total Expenditures</b>	<b>121,469</b>

The purpose of the Early Learning Higher Education Consortium is to form collaborative partnerships in regions involving institutions of higher education, and other early learning partners to expand and scale up support of Early Childhood Educators (ECEd) as they progress through higher education.

**KLAMATH COMMUNITY COLLEGE DISTRICT**

**Fiscal Year 2026-2027**

**2520 - Perkins Pass-Through**

<b>Actual 2023-24</b>	<b>Actual 2024-25</b>	<b>Budget 2025-26</b>	<b>Acct#</b>	<b>Account Description</b>	<b>Proposed Amount</b>
0	0	4,000	7250	Training & Continuing Education	4,000
0	0	6,000	7925	Tools & Equipment < \$5,000	6,000
<b>0</b>	<b>0</b>	<b>10,000</b>		<b>Total Materials &amp; Services</b>	<b>10,000</b>
0	0	45,000	8000	Equipment	45,000
<b>0</b>	<b>0</b>	<b>45,000</b>		<b>Total Capital Outlay</b>	<b>45,000</b>
0	0	5,100	9110	Indirect Cost Expense	5,100
<b>0</b>	<b>0</b>	<b>5,100</b>		<b>Total Transfers Out</b>	<b>5,100</b>
<b>0</b>	<b>0</b>	<b>60,100</b>		<b>Total Expenditures</b>	<b>60,100</b>

To improve career-technical education programs, integrate academic and career-technical instruction, serve special populations, and meet gender equity needs.

**KLAMATH COMMUNITY COLLEGE DISTRICT**

**Fiscal Year 2026-2027**

**2531 - SOESD YTP**

<b>Actual 2023-24</b>	<b>Actual 2024-25</b>	<b>Budget 2025-26</b>	<b>Acct#</b>	<b>Account Description</b>	<b>Proposed Amount</b>
0	0	2,500	6850	Part Time Work Experience	0
0	0	191	1	FICA	0
0	0	46	2	Worker's Compensation	0
0	0	50	3	Unemployment	0
0	0	18	8	Paid Family & Medical Leave	0
<b>0</b>	<b>0</b>	<b>2,805</b>		<b>Total Personnel Services</b>	<b>0</b>
390	62	0	7050	Supplies	0
0	0	1,000	7300	Student Support - Exempt	2,500
0	0	1,000	7301	Student Support - Non-Educational	2,500
0	1,518	13,980	7756	Student Tuition Waivers - Non-Credit	12,000
0	0	6,000	7758	Student Tuition Waivers - GED/Other	5,000
<b>390</b>	<b>1,580</b>	<b>21,980</b>		<b>Total Materials &amp; Services</b>	<b>22,000</b>
<b>390</b>	<b>1,580</b>	<b>24,785</b>		<b>Total Expenditures</b>	<b>22,000</b>

The Southern Oregon Educational Services District (SOESD) Youth Transition Program funding helps students with educational accommodations. 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 2026-2027

### 3519 - Pathways to Opportunity

Actual 2023-24	Actual 2024-25	Budget 2025-26	Acct#	Account Description	Proposed Amount
0	0	11,000	6600	Administrative Salaries	11,000
<b>0</b>	<b>0</b>	<b>11,000</b>		<b>Total Personnel Services</b>	<b>11,000</b>
0	1,972	7,500	7240	Travel	1,400
494	8,853	4,000	7300	Student Support - Exempt	1,400
2,517	3,817	4,000	7755	Student Tuition Waivers - Credit	1,400
1,483	145	6,500	7756	Student Tuition Waivers - Non-Credit	1,400
298	421	2,000	7758	Student Tuition Waivers - GED/Other	1,400
<b>4,791</b>	<b>15,209</b>	<b>24,000</b>		<b>Total Materials &amp; Services</b>	<b>7,000</b>
<b>4,791</b>	<b>15,209</b>	<b>35,000</b>		<b>Total Expenditures</b>	<b>18,000</b>

Pathways to Opportunity (PTO) grant funding is provided this year by the Higher Education Coordinating Commission (HECC) to support underserved student populations with a focus on SNAP Training & Education (STEP) participants. This grant supports the Strategic Plan Initiatives of Student Success, Future-focused education and services, and Organizational viability.

**KLAMATH COMMUNITY COLLEGE DISTRICT**

**Fiscal Year 2026-2027**

**3530 - CMVOST CDL**

<b>Actual 2023-24</b>	<b>Actual 2024-25</b>	<b>Budget 2025-26</b>	<b>Acct#</b>	<b>Account Description</b>	<b>Proposed Amount</b>
283,955	84,001	135,286	7756	Student Tuition Waivers - Non-Credit	122,934
<b>283,955</b>	<b>84,001</b>	<b>135,286</b>		<b>Total Materials &amp; Services</b>	<b>122,934</b>
<b>283,955</b>	<b>84,001</b>	<b>135,286</b>		<b>Total Expenditures</b>	<b>122,934</b>

CDL training with a priority for veterans and their eligible family members. Grant pays for student tuition, costs, and fees.

**KLAMATH COMMUNITY COLLEGE DISTRICT**

**Fiscal Year 2026-2027**

**5505 - PT Faculty Health Insurance Grant**

<b>Actual 2023-24</b>	<b>Actual 2024-25</b>	<b>Budget 2025-26</b>	<b>Acct#</b>	<b>Account Description</b>	<b>Proposed Amount</b>
11,456	9,843	15,000	7	Health Insurance	15,000
<b>11,456</b>	<b>9,843</b>	<b>15,000</b>		<b>Total Personnel Services</b>	<b>15,000</b>
<b>11,456</b>	<b>9,843</b>	<b>15,000</b>		<b>Total Expenditures</b>	<b>15,000</b>

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 2026-2027**

**5701 - Support from the Foundation**

<b>Actual 2023-24</b>	<b>Actual 2024-25</b>	<b>Budget 2025-26</b>	<b>Acct#</b>	<b>Account Description</b>	<b>Proposed Amount</b>
0	0	10,000	6800	Part Time Support Staff	10,000
<b>0</b>	<b>0</b>	<b>10,000</b>		<b>Total Personnel Services</b>	<b>10,000</b>
0	0	0	7050	Supplies	15,000
0	0	0	7400	Contracted Services	15,000
0	18,139	25,000	7925	Tools & Equipment < \$5,000	15,000
<b>0</b>	<b>18,139</b>	<b>25,000</b>		<b>Total Materials &amp; Services</b>	<b>45,000</b>
<b>0</b>	<b>18,139</b>	<b>35,000</b>		<b>Total Expenditures</b>	<b>55,000</b>

This fund allows for acceptance of funds from the Klamath Community College Foundation for support of Klamath Community College programs.

**KLAMATH COMMUNITY COLLEGE DISTRICT**

**Fiscal Year 2026-2027**

**070 - SPECIAL PROJECTS BUDGET AUTHORITY**

<b>Actual 2023-24</b>	<b>Actual 2024-25</b>	<b>Budget 2025-26</b>	<b>Acct#</b>	<b>Account Description</b>	<b>Proposed Amount</b>
24,327	62,443	35,990		Total Personnel Services	0
186,150	87,086	48,500		Total Materials & Services	0
11,343	2,493	1,500		Total Transfers Out	0
221,819	152,002	85,990		Total Expenditures	0
631,456	382,940	620,271		Grand Total	531,514

Departments 1510, 1524, 2525, 2546, 3540, 3541, 3542, 5506, 5510 and 5512 are inactive. See inactive section for expense detail.

**KLAMATH COMMUNITY COLLEGE DISTRICT**

**Fiscal Year 2026-2027**

**080 - PATHWAYS**

<b>Actual 2023-24</b>	<b>Actual 2024-25</b>	<b>Budget 2025-26</b>	<b>Number</b>	<b>Account Description</b>	<b>Proposed Amount</b>
127,897	299,353	249,732	4110	Grants and Contracts	299,214
<b>127,897</b>	<b>299,353</b>	<b>249,732</b>		<b>Total State Sources</b>	<b>299,214</b>
<b>127,897</b>	<b>299,353</b>	<b>249,732</b>		<b>Total Resources</b>	<b>299,214</b>

# KLAMATH COMMUNITY COLLEGE DISTRICT

## Fiscal Year 2026-2027

### 3503 - Pathways

Actual 2023-24	Actual 2024-25	Budget 2025-26	Acct#	Account Description	Proposed Amount
5,508	5,667	7,049	6600	Administrative Salaries	6,941
9,020	36,609	49,136	6700	Full Time Support Staff	50,637
0	0	0	6800	Part Time Support Staff	39,720
1,125	3,260	4,298	1	FICA	7,443
5	14	48	2	Worker's Compensation	93
381	571	1,122	3	Unemployment	972
1,672	12,919	17,592	4	PERS	30,465
29	93	126	5	Life Insurance	188
66	223	208	6	Accident/Disability Insurance	282
2,815	8,239	11,230	7	Health Insurance	11,466
81	291	409	8	Paid Family & Medical Leave	710
<b>20,702</b>	<b>67,886</b>	<b>91,218</b>		<b>Total Personnel Services</b>	<b>148,917</b>
1,752	47	2,500	7050	Supplies	8,000
0	27,700	5,000	7150	Marketing	0
164	15,892	4,877	7240	Travel	16,000
0	9,523	2,500	7250	Training & Continuing Education	0
11,128	10,772	20,000	7300	Student Support	25,000
0	58	0	7400	Contracted Services	0
71,234	62,803	50,000	7755	Student Tuition Waivers - Credit	25,000
13,380	58,004	50,000	7756	Student Tuition Waivers - Non-Credit	25,000
2,980	2,867	10,000	7758	Student Tuition Waivers - GED/Other	18,000
998	10,290	0	7925	Tools & Equipment < \$5,000	14,550
<b>101,634</b>	<b>197,954</b>	<b>144,877</b>		<b>Total Materials &amp; Services</b>	<b>131,550</b>
0	20,735	0	8000	Equipment - Exempt	0
<b>0</b>	<b>20,735</b>	<b>0</b>		<b>Total Capital Outlay</b>	<b>0</b>
5,560	12,778	13,637	9110	Indirect Cost Expense	18,747
<b>5,560</b>	<b>12,778</b>	<b>13,637</b>		<b>Total Transfers Out</b>	<b>18,747</b>
<b>127,897</b>	<b>299,353</b>	<b>249,732</b>		<b>Total Expenditures</b>	<b>299,214</b>

Pathways funding is provided this year by strategic funds from the Higher Education Coordinating Commission (HECC) Career Pathways 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 2026-2027**

**081 - DHS**

<b>Actual 2023-24</b>	<b>Actual 2024-25</b>	<b>Budget 2025-26</b>	<b>Number</b>	<b>Account Description</b>	<b>Proposed Amount</b>
341,677	300,730	419,639	4110	Grants & Contracts	228,793
<b>341,677</b>	<b>300,730</b>	<b>419,639</b>		<b>Total State Sources</b>	<b>228,793</b>
<b>341,677</b>	<b>300,730</b>	<b>419,639</b>		<b>Total Resources</b>	<b>228,793</b>

# KLAMATH COMMUNITY COLLEGE DISTRICT

## Fiscal Year 2026-2027

### 3508 - DHS SNAP 50/50

Actual 2023-24	Actual 2024-25	Budget 2025-26	Acct#	Account Description	Proposed Amount
11,594	7,635	50,567	6600	Administrative Salaries	14,027
34,531	47,854	49,136	6700	Full Time Support Staff	50,637
3,496	4,361	7,627	1	FICA	4,947
17	19	92	2	Worker's Compensation	92
1,120	777	1,993	3	Unemployment	646
11,231	17,372	31,218	4	PERS	20,247
68	122	240	5	Life Insurance	360
59	195	396	6	Accident/Disability Insurance	540
8,678	11,488	19,819	7	Health Insurance	15,500
247	381	727	8	Paid Family & Medical Leave	471
<b>71,041</b>	<b>90,205</b>	<b>161,815</b>		<b>Total Personnel Services</b>	<b>107,467</b>
48	0	450	7050	Supplies	0
0	2,971	8,042	7240	Travel	4,250
21,541	13,146	0	7300	Student Support	0
0	0	3,500	7400	Contracted Services	0
75,688	64,844	51,627	7755	Student Tuition Waivers	26,090
19,577	29,174	0	7756	Student Tuition Waivers - Non-Credit	33,700
3,495	3,255	0	7758	Student Tuition Waivers - GED/Other	40,000
<b>120,349</b>	<b>113,390</b>	<b>63,619</b>		<b>Total Materials &amp; Services</b>	<b>104,040</b>
24,642	13,693	33,864	9110	Indirect Cost Expense	17,286
<b>24,642</b>	<b>13,693</b>	<b>33,864</b>		<b>Total Transfers Out</b>	<b>17,286</b>
<b>216,032</b>	<b>217,288</b>	<b>259,298</b>		<b>Total Expenditures and Fund Balance</b>	<b>228,793</b>

The SNAP Training & Employment Program (STEP) uses funding from the DHS Supplemental Nutritional Assistance Program (SNAP) 50/50 Grant to provide funding assist students 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 (generally from other grant 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 2026-2027**

**081 - DHS**

<b>Actual 2023-24</b>	<b>Actual 2024-25</b>	<b>Budget 2025-26</b>	<b>Acct#</b>	<b>Account Description</b>	<b>Proposed Amount</b>
95,421	54,373	97,339		Total Personnel Services	0
1,229	9,814	26,000		Total Materials & Services	0
28,995	19,256	37,002		Total Transfers Out	0
125,645	83,442	160,341		Total Expenditures	0
341,677	300,730	419,639		Grand Total	228,793

Department 2536 is inactive. See inactive section for expense detail.

**KLAMATH COMMUNITY COLLEGE DISTRICT**

**Fiscal Year 2026-2027**

**085 - TRIO GRANT**

<b>Actual 2023-24</b>	<b>Actual 2024-25</b>	<b>Budget 2025-26</b>	<b>Number</b>	<b>Account Description</b>	<b>Proposed Amount</b>
258,454	312,074	323,336	4000	Federal Grants	272,364
<b>258,454</b>	<b>312,074</b>	<b>323,336</b>		<b>Total Federal Sources</b>	<b>272,364</b>
<b>258,454</b>	<b>312,074</b>	<b>323,336</b>		<b>Total Resources</b>	<b>272,364</b>

# KLAMATH COMMUNITY COLLEGE DISTRICT

## Fiscal Year 2026-2027

### 3543 - Trio Grant 2025-2030

Actual 2023-24	Actual 2024-25	Budget 2025-26	Acct#	Account Description	Proposed Amount
0	0	100,208	6600	Administrative Salaries	64,179
0	0	42,273	6700	Full Time Support Staff	70,273
0	0	0	6900	Student Wages	10,260
0	0	10,830	1	FICA	11,071
0	0	110	2	Worker's Compensation	158
0	0	2,830	3	Unemployment	1,448
0	0	44,325	4	PERS	42,097
0	0	289	5	Life Insurance	441
0	0	476	6	Accident/Disability Insurance	661
0	0	43,055	7	Health Insurance	27,216
0	0	1,034	8	Paid Family & Medical Leave	1,057
<b>0</b>	<b>0</b>	<b>245,430</b>		<b>Total Personnel Services</b>	<b>228,861</b>
0	0	1,063	7050	Supplies	5,380
0	0	2,700	7240	Travel	6,307
0	0	0	7241	Student Travel	5,650
0	0	0	7250	Training & Continuing Education	1,125
0	0	1,500	7350	Dues / Memberships	760
0	0	1,690	7360	Subscriptions	0
0	0	0	7925	Tools & Equipment < \$5,000	5,380
<b>0</b>	<b>0</b>	<b>6,953</b>		<b>Total Materials &amp; Services</b>	<b>24,602</b>
0	0	19,981	9110	Indirect Cost Expense	18,901
<b>0</b>	<b>0</b>	<b>19,981</b>		<b>Total Transfers Out</b>	<b>18,901</b>
<b>0</b>	<b>0</b>	<b>272,364</b>		<b>Total Expenditures</b>	<b>272,364</b>

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 have a demonstrated academic need) and provides a variety of services to support and achieve success through regular academic advising, individualized and group study support, 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 peer mentors.

**KLAMATH COMMUNITY COLLEGE DISTRICT**

**Fiscal Year 2026-2027**

**085 - TRIO GRANT**

<b>Actual 2023-24</b>	<b>Actual 2024-25</b>	<b>Budget 2025-26</b>	<b>Acct#</b>	<b>Account Description</b>	<b>Proposed Amount</b>
227,287	271,682	42,117		Total Personnel Services	0
12,022	17,276	5,014		Total Materials & Services	0
19,145	23,117	3,841		Total Transfers Out	0
258,454	312,074	50,972		Total Expenditures	0
258,454	312,074	323,336		Grand Total	272,364

Department 3502 is inactive. See inactive section for expense detail.

**KLAMATH COMMUNITY COLLEGE DISTRICT**

**Fiscal Year 2026-2027**

**095 - SMALL BUSINESS DEVELOPMENT CENTER**

<b>Actual 2023-24</b>	<b>Actual 2024-25</b>	<b>Budget 2025-26</b>	<b>Number</b>	<b>Account Description</b>	<b>Proposed Amount</b>
46,280	40,000	40,000	4000	Federal Grants	50,000
<b>46,280</b>	<b>40,000</b>	<b>40,000</b>		<b>Total Federal Sources</b>	<b>50,000</b>
68,330	171,175	98,750	4110	Grants and Contracts	108,858
<b>68,330</b>	<b>171,175</b>	<b>98,750</b>		<b>Total State Sources</b>	<b>108,858</b>
0	0	25,000	4210	Grants and Contracts	0
26,145	30,212	57,822	4233	SBDC Program Income	35,000
74,332	0	0	4280	Contribution from KCC Foundation	0
<b>100,477</b>	<b>30,212</b>	<b>82,822</b>		<b>Total Income Accounts</b>	<b>35,000</b>
187,130	123,183	199,827	5000	Transfers In - General Fund	199,847
<b>187,130</b>	<b>123,183</b>	<b>199,827</b>		<b>Total Transfers In</b>	<b>199,847</b>
40,367	73,791	15,000	5999	Carry Forward	16,476
<b>40,367</b>	<b>73,791</b>	<b>15,000</b>		<b>Total Carry Forward</b>	<b>16,476</b>
<b>442,584</b>	<b>438,361</b>	<b>436,399</b>		<b>Total Resources</b>	<b>410,181</b>

# KLAMATH COMMUNITY COLLEGE DISTRICT

## Fiscal Year 2026-2027

### 1307 - Small Business Dev. Ctr. - Match

Actual 2023-24	Actual 2024-25	Budget 2025-26	Acct#	Account Description	Proposed Amount
35,600	24,733	25,986	6600	Administrative Salaries	26,807
41,920	33,181	72,162	6700	Full Time Support Staff	67,518
3,366	0	0	6800	Part Time Support Staff	0
6,196	4,435	7,509	1	FICA	7,217
28	18	83	2	Worker's Compensation	76
2,046	786	1,963	3	Unemployment	941
22,552	17,527	30,730	4	PERS	29,533
209	129	216	5	Life Insurance	299
290	192	356	6	Accident/Disability Insurance	449
15,976	12,851	21,920	7	Health Insurance	22,749
458	384	717	8	Paid Family & Medical Leave	689
<b>128,640</b>	<b>94,237</b>	<b>161,642</b>		<b>Total Personnel Services</b>	<b>156,278</b>
915	213	600	7050	Supplies	600
1,870	808	1,000	7051	Supplies for Students	2,000
0	0	450	7060	Books	150
75	48	110	7115	Postage	120
216	0	0	7150	Marketing	0
2,173	1,907	5,000	7250	Training & Continuing Education	7,000
8,703	8,595	17,144	7400	Contracted Services	19,739
1,648	2,042	2,120	7790	Telephone	2,200
6,761	6,761	6,761	7800	Office Rental	6,761
<b>22,360</b>	<b>20,374</b>	<b>33,185</b>		<b>Total Materials &amp; Services</b>	<b>38,570</b>
<b>151,000</b>	<b>114,611</b>	<b>194,827</b>		<b>Total Expenditures and Fund Balance</b>	<b>194,848</b>

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 full-time 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 2026-2027

### 1320 - Small Business Dev. Ctr. - Programs

Actual 2023-24	Actual 2024-25	Budget 2025-26	Acct#	Account Description	Proposed Amount
0	6,258	7,452	6600	Administrative Salaries	2,255
0	1,938	0	6700	Full Time Support Staff	2,897
9,967	14,426	31,225	6800	Part Time Support Staff	19,602
762	1,584	2,959	1	FICA	1,895
4	6	50	2	Worker's Compensation	49
266	288	773	3	Unemployment	247
2,749	6,087	12,110	4	PERS	7,750
0	14	12	5	Life Insurance	13
0	19	19	6	Accident/Disability Insurance	19
0	1,392	2,036	7	Health Insurance	1,075
62	138	282	8	Paid Family & Medical Leave	180
<b>13,809</b>	<b>32,150</b>	<b>56,918</b>		<b>Total Personnel Services</b>	<b>35,982</b>
3,227	850	4,500	7240	Travel	4,000
3,922	45	3,000	7250	Training & Continuing Education	4,000
1,189	305	2,055	7350	Dues / Memberships	2,080
904	813	864	7360	Subscriptions	613
21	150	4,072	7400	Contracted Services	4,000
778	881	850	7630	Bank Charges	800
0	0	563	7800	Office Rental	0
<b>10,042</b>	<b>3,043</b>	<b>15,904</b>		<b>Total Materials &amp; Services</b>	<b>15,493</b>
<b>23,851</b>	<b>35,193</b>	<b>72,822</b>		<b>Total Expenditures and Fund Balance</b>	<b>51,475</b>

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 full-time 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 2026-2027**

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

<b>Actual 2023-24</b>	<b>Actual 2024-25</b>	<b>Budget 2025-26</b>	<b>Acct#</b>	<b>Account Description</b>	<b>Proposed Amount</b>
2,245	0	0	4	PERS	0
<b>2,245</b>	<b>0</b>	<b>0</b>		<b>Total Personnel Services</b>	<b>0</b>
2,755	3,330	5,000	7150	Marketing	5,000
<b>2,755</b>	<b>3,330</b>	<b>5,000</b>		<b>Total Materials &amp; Services</b>	<b>5,000</b>
<b>5,000</b>	<b>3,330</b>	<b>5,000</b>		<b>Total Expenditures and Fund Balance</b>	<b>5,000</b>

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 full-time 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 2026-2027

### 1505 - Small Business Dev. Ctr. - Federal

Actual 2023-24	Actual 2024-25	Budget 2025-26	Acct#	Account Description	Proposed Amount
23,236	24,417	23,883	6600	Administrative Salaries	30,292
1,769	1,900	1,827	1	FICA	2,317
7	6	14	2	Worker's Compensation	17
398	378	478	3	Unemployment	300
7,005	7,543	7,478	4	PERS	9,484
42	52	38	5	Life Insurance	67
62	74	62	6	Accident/Disability Insurance	100
5,549	5,478	6,046	7	Health Insurance	7,202
75	154	174	8	Paid Family & Medical Leave	221
<b>38,142</b>	<b>40,000</b>	<b>40,000</b>		<b>Total Personnel Services</b>	<b>50,000</b>
713	0	0	7240	Travel	0
2,700	0	0	7250	Training & Continuing Education	0
4,725	0	0	7400	Contracted Services	0
<b>8,138</b>	<b>0</b>	<b>0</b>		<b>Total Materials &amp; Services</b>	<b>0</b>
<b>46,280</b>	<b>40,000</b>	<b>40,000</b>		<b>Total Expenditures and Fund Balance</b>	<b>50,000</b>

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 full-time 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 2026-2027

### 1506 - Small Business Dev. Ctr. - State

Actual 2023-24	Actual 2024-25	Budget 2025-26	Acct#	Account Description	Proposed Amount
12,364	18,867	19,107	6600	Administrative Salaries	22,626
0	23,393	31,118	6700	Full Time Support Staff	41,091
39,691	7,719	0	6800	Part Time Support Staff	0
3,986	3,957	3,843	1	FICA	4,874
18	15	36	2	Worker's Compensation	42
1,232	671	1,004	3	Unemployment	635
7,875	15,145	15,725	4	PERS	19,950
23	90	95	5	Life Insurance	162
33	131	157	6	Accident/Disability Insurance	244
2,840	8,212	10,195	7	Health Insurance	13,432
268	337	366	8	Paid Family & Medical Leave	465
<b>68,330</b>	<b>78,537</b>	<b>81,646</b>		<b>Total Personnel Services</b>	<b>103,521</b>
0	237	1,950	7240	Travel	0
0	498	0	7250	Training & Continuing Education	2,901
0	5,370	3,942	7400	Contracted Services	2,436
<b>0</b>	<b>6,105</b>	<b>5,892</b>		<b>Total Materials &amp; Services</b>	<b>5,337</b>
<b>68,330</b>	<b>84,642</b>	<b>87,538</b>		<b>Total Expenditures and Fund Balance</b>	<b>108,858</b>

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 full-time 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 2026-2027**

**095 - Fund and Unappropriated**

<b>Actual 2023-24</b>	<b>Actual 2024-25</b>	<b>Budget 2025-26</b>	<b>Acct#</b>	<b>Account Description</b>	<b>Proposed Amount</b>
74,332	65,488	36,212		Total Personnel Services	0
0	11,090	0		Total Materials & Services	0
0	9,955	0		Total Transfers Out	0
74,332	86,533	36,212		Total Expenditures	0
73,791	74,052	0	3998	Fund Balance	0
73,791	74,052	0		Total Fund Balance	0
442,584	438,361	436,399		Grand Total	410,181

**KLAMATH COMMUNITY COLLEGE DISTRICT**

**Fiscal Year 2026-2027**

**096 - NATIONAL SCIENCE FOUNDATION GRANT**

<b>Actual 2023-24</b>	<b>Actual 2024-25</b>	<b>Budget 2025-26</b>	<b>Number</b>	<b>Account Description</b>	<b>Proposed Amount</b>
0	0	163,500	4000	Federal Grants	277,753
0	0	163,500		<b>Total Federal Sources</b>	<b>277,753</b>
0	0	163,500		<b>Total Resources</b>	<b>277,753</b>

# KLAMATH COMMUNITY COLLEGE DISTRICT

## Fiscal Year 2026-2027

### 1321 - National Science Foundation

Actual 2023-24	Actual 2024-25	Budget 2025-26	Acct#	Account Description	Proposed Amount
0	0	17,986	6120	Adjunct Faculty - Credit	26,215
0	0	2,144	1	FICA	2,005
0	0	46	2	Worker's Compensation	46
0	0	360	3	Unemployment	262
0	0	6,650	4	PERS	6,413
0	0	131	8	Paid Family & Medical Leave	191
<b>0</b>	<b>0</b>	<b>27,317</b>		<b>Total Personnel Services</b>	<b>35,132</b>
0	0	7,933	7050	Supplies	14,385
0	0	500	7150	Marketing	907
0	0	1,841	7240	Travel	3,338
0	0	106,182	7300	Student Support	192,540
0	0	6,500	7400	Contracted Services	11,786
<b>0</b>	<b>0</b>	<b>122,956</b>		<b>Total Materials &amp; Services</b>	<b>222,956</b>
0	0	13,227	9110	Indirect Cost Expense	19,665
<b>0</b>	<b>0</b>	<b>13,227</b>		<b>Total Transfers Out</b>	<b>19,665</b>
<b>0</b>	<b>0</b>	<b>163,500</b>		<b>Total Expenditures and Fund Balance</b>	<b>277,753</b>

This project will contribute context-responsive strategies for adapting, implementing, and institutionalizing evidence-based practices that support STEM students' success in community colleges. Using these strategies, faculty, and staff can overcome institutional barriers that impede student success practices and procedures.

**KLAMATH COMMUNITY COLLEGE DISTRICT**

**Fiscal Year 2026-2027**

**103 - VETERANS RESOURCE GRANT**

<b>Actual 2023-24</b>	<b>Actual 2024-25</b>	<b>Budget 2025-26</b>	<b>Number</b>	<b>Account Description</b>	<b>Proposed Amount</b>
21,573	28,147	54,269	4110	Grants and Contracts	42,067
<b>21,573</b>	<b>28,147</b>	<b>54,269</b>		<b>Total State Sources</b>	<b>42,067</b>
<b>21,573</b>	<b>28,147</b>	<b>54,269</b>		<b>Total Resources</b>	<b>42,067</b>

# KLAMATH COMMUNITY COLLEGE DISTRICT

## Fiscal Year 2026-2027

### 3515 - Veteran Resource Grant

Actual 2023-24	Actual 2024-25	Budget 2025-26	Acct#	Account Description	Proposed Amount
10,013	15,923	18,759	6800	Part Time Support Staff	11,321
766	1,211	1,435	1	FICA	866
6	8	23	2	Worker's Compensation	46
270	217	375	3	Unemployment	113
3,046	1,854	5,871	4	PERS	3,545
62	106	137	8	Paid Family & Medical Leave	83
<b>14,163</b>	<b>19,320</b>	<b>26,600</b>		<b>Total Personnel Services</b>	<b>15,974</b>
0	0	500	7050	Supplies	500
7,000	0	1,000	7150	Marketing	1,000
0	1,393	4,659	7240	Travel	4,659
0	0	15,760	7300	Student Support - Exempt	0
410	0	750	7400	Contracted Services	750
0	7,434	0	7755	Student Tuition Waivers	14,184
0	0	0	7925	Tools & Equipment < \$5,000	5,000
<b>7,410</b>	<b>8,827</b>	<b>22,669</b>		<b>Total Materials &amp; Services</b>	<b>26,093</b>
0	0	5,000	8000	Equipment	0
<b>0</b>	<b>0</b>	<b>5,000</b>		<b>Total Capital Outlay</b>	<b>0</b>
<b>21,573</b>	<b>28,147</b>	<b>54,269</b>		<b>Total Expenditures and Fund Balance</b>	<b>42,067</b>

The Veteran Resource grant contributes funding for staffing, student outreach, equipment for the Veteran Resource Center and helps to support the Testing 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 2026-2027**

**104 - GED WRAPAROUND**

<b>Actual 2023-24</b>	<b>Actual 2024-25</b>	<b>Budget 2025-26</b>	<b>Number</b>	<b>Account Description</b>	<b>Proposed Amount</b>
0	69,868	25,800	4110	Grants and Contracts	25,800
<b>0</b>	<b>69,868</b>	<b>25,800</b>		<b>Total State Sources</b>	<b>25,800</b>
<b>0</b>	<b>69,868</b>	<b>25,800</b>		<b>Total Resources</b>	<b>25,800</b>

# KLAMATH COMMUNITY COLLEGE DISTRICT

## Fiscal Year 2026-2027

### 1206 - GED Wraparound Grant

Actual 2023-24	Actual 2024-25	Budget 2025-26	Acct#	Account Description	Proposed Amount
0	26,505	0	6600	Administrative Salaries	0
0	4,201	0	1	FICA	0
0	8	0	2	Worker's Compensation	0
0	436	0	3	Unemployment	0
0	9,722	0	4	PERS	0
0	68	0	5	Life Insurance	0
0	31	0	6	Accident/Disability Insurance	0
0	8,854	0	7	Health Insurance	0
0	176	0	8	Paid Family & Medical Leave	0
<b>0</b>	<b>50,000</b>	<b>0</b>		<b>Total Personnel Services</b>	<b>0</b>
0	13,516	25,800	7300	Student Support - Exempt	25,800
<b>0</b>	<b>13,516</b>	<b>25,800</b>		<b>Total Materials &amp; Services</b>	<b>25,800</b>
0	6,352	0	9110	Indirect Cost Expense	0
<b>0</b>	<b>6,352</b>	<b>0</b>		<b>Total Transfers Out</b>	<b>0</b>
<b>0</b>	<b>69,868</b>	<b>25,800</b>		<b>Total Expenditures and Fund Balance</b>	<b>25,800</b>

The GED Wraparound Grant budget provides funding for 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 2026-2027**

**106 - HIGH SCHOOL EQUIVALENCY PROG. (HEP)**

<b>Actual 2023-24</b>	<b>Actual 2024-25</b>	<b>Budget 2025-26</b>	<b>Number</b>	<b>Account Description</b>	<b>Proposed Amount</b>
455,981	456,375	462,927	4000	Federal Grants	473,906
<b>455,981</b>	<b>456,375</b>	<b>462,927</b>		<b>Total Federal Sources</b>	<b>473,906</b>
<b>455,981</b>	<b>456,375</b>	<b>462,927</b>		<b>Total Resources</b>	<b>473,906</b>

# KLAMATH COMMUNITY COLLEGE DISTRICT

## Fiscal Year 2026-2027

### 1520 - HS Equivalency Program - (HEP 24-29)

Actual 2023-24	Actual 2024-25	Budget 2025-26	Acct#	Account Description	Proposed Amount
0	45,722	0	6200	Adjunct Faculty - Non-Credit	0
0	71,502	80,075	6600	Administrative Salaries	75,824
0	100,594	123,922	6700	Full Time Support Staff	140,234
0	23,220	0	6800	Part Time Support Staff	24,220
0	18,559	15,498	1	FICA	18,382
0	63	156	2	Worker's Compensation	207
0	3,259	4,034	3	Unemployment	2,393
0	54,023	63,430	4	PERS	75,231
0	361	406	5	Life Insurance	630
0	529	670	6	Accident/Disability Insurance	945
0	65,235	77,340	7	Health Insurance	36,750
0	1,581	1,478	8	Paid Family & Medical Leave	1,755
<b>0</b>	<b>384,648</b>	<b>367,009</b>		<b>Total Personnel Services</b>	<b>376,571</b>
0	154	750	7050	Supplies	750
0	2,209	0	7150	Marketing	0
0	3,492	3,500	7240	Travel	9,802
0	6,625	5,992	7250	Training & Continuing Education	12,500
0	4,598	0	7253	Other Training Stipends	0
0	3,478	16,300	7300	Student Support - Exempt	10,973
0	5,508	0	7301	Student Support - Non-Educational	0
0	1,535	0	7350	Dues / Memberships	0
0	0	23,615	7400	Contracted Services	20,500
0	3,050	12,500	7758	Student Tuition Waivers - GED/Other	8,600
<b>0</b>	<b>30,650</b>	<b>62,657</b>		<b>Total Materials &amp; Services</b>	<b>63,125</b>
0	32,171	33,261	9110	Indirect Cost Expense	34,210
<b>0</b>	<b>32,171</b>	<b>33,261</b>		<b>Total Transfers Out</b>	<b>34,210</b>
<b>0</b>	<b>447,469</b>	<b>462,927</b>		<b>Total Expenditures and Fund Balance</b>	<b>473,906</b>

The HEP grant provides academic support to help migrant and seasonal farmworkers and their immediate family members earn a high school equivalency diploma. Initiatives of Student Success, Future-focused education and services, and Community engagement.

**KLAMATH COMMUNITY COLLEGE DISTRICT**

**Fiscal Year 2026-2027**

**106 - HIGH SCHOOL EQUIVALENCY PROG. (HEP)**

<b>Actual 2023-24</b>	<b>Actual 2024-25</b>	<b>Budget 2025-26</b>	<b>Acct#</b>	<b>Account Description</b>	<b>Proposed Amount</b>
386,633	8,193	0		Total Personnel Services	0
36,695	0	0		Total Materials & Services	0
32,653	712	0		Total Transfers Out	0
455,981	8,906	0		Total Expenditures	0
455,981	456,375	462,927		Grand Total	473,906

Department 1207 is inactive. See inactive section for expense detail.

**KLAMATH COMMUNITY COLLEGE DISTRICT**

**Fiscal Year 2026-2027**

**109 - DHS TANF JOBS**

<b>Actual 2023-24</b>	<b>Actual 2024-25</b>	<b>Budget 2025-26</b>	<b>Number</b>	<b>Account Description</b>	<b>Proposed Amount</b>
180,016	129,253	95,000	4110	Grants and Contracts	95,000
<b>180,016</b>	<b>129,253</b>	<b>95,000</b>		<b>Total State Sources</b>	<b>95,000</b>
<b>180,016</b>	<b>129,253</b>	<b>95,000</b>		<b>Total Resources</b>	<b>95,000</b>

# KLAMATH COMMUNITY COLLEGE DISTRICT

## Fiscal Year 2026-2027

### 1359 - DHS TANF Jobs

Actual 2023-24	Actual 2024-25	Budget 2025-26	Acct#	Account Description	Proposed Amount
469	0	0	6200	Adjunct Faculty - Non-Credit	0
52,289	53,056	39,100	6700	Full Time Support Staff	38,811
29,108	0	0	6800	Part Time Support Staff	0
6,240	4,029	2,991	1	FICA	2,969
32	17	32	2	Worker's Compensation	18
1,930	724	782	3	Unemployment	388
24,713	16,183	12,242	4	PERS	12,152
97	120	83	5	Life Insurance	69
152	179	136	6	Accident/Disability Insurance	104
33,786	29,140	20,849	7	Health Insurance	21,706
420	355	285	8	Paid Family & Medical Leave	283
<b>149,236</b>	<b>103,803</b>	<b>76,500</b>		<b>Total Personnel Services</b>	<b>76,500</b>
46	0	0	7050	Supplies	0
1,356	0	0	7300	Student Support - Exempt	0
2,390	0	0	7756	Student Tuition Waivers - Non-Credit	0
1,335	0	0	7758	Student Tuition Waivers - GED/Other	0
<b>5,127</b>	<b>0</b>	<b>0</b>		<b>Total Materials &amp; Services</b>	<b>0</b>
15,856	10,380	8,500	9110	Indirect Cost Expense	8,500
<b>15,856</b>	<b>10,380</b>	<b>8,500</b>		<b>Total Transfers Out</b>	<b>8,500</b>
<b>170,220</b>	<b>114,184</b>	<b>85,000</b>		<b>Total Expenditures and Fund Balance</b>	<b>85,000</b>

DHS TANF JOBS is provided under a services contract with Department of Human Services (DHS) and is dedicated to providing personnel support for Temporary Assistance to Needy Families (TANF) recipients to engage in education that leads to jobs and /or careers. 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 2026-2027**

**1363 - DHS TANF Direct Pay**

<b>Actual 2023-24</b>	<b>Actual 2024-25</b>	<b>Budget 2025-26</b>	<b>Acct#</b>	<b>Account Description</b>	<b>Proposed Amount</b>
1,769	3,624	3,000	7300	Student Support - Exempt	5,000
2,667	3,965	5,000	7755	Student Tuition Waivers - Credit	0
4,490	5,780	0	7756	Student Tuition Waivers - Non-Credit	0
870	1,700	2,000	7758	Student Tuition Waivers - GED/Other	5,000
<b>9,796</b>	<b>15,069</b>	<b>10,000</b>		<b>Total Materials &amp; Services</b>	<b>10,000</b>
<b>9,796</b>	<b>15,069</b>	<b>10,000</b>		<b>Total Expenditures and Fund Balance</b>	<b>10,000</b>
<b>180,016</b>	<b>129,253</b>	<b>95,000</b>		<b>Grand Total</b>	<b>95,000</b>

The DHS TANF Direct Pay covers eligible students tuition, fees, books, and testing as needed with a focus on GED.

**KLAMATH COMMUNITY COLLEGE DISTRICT**

**Fiscal Year 2026-2027**

**114 - BENEFITS NAVIGATOR**

<b>Actual 2023-24</b>	<b>Actual 2024-25</b>	<b>Budget 2025-26</b>	<b>Number</b>	<b>Account Description</b>	<b>Proposed Amount</b>
66,411	51,675	94,593	4110	Grants and Contracts	110,586
<b>66,411</b>	<b>51,675</b>	<b>94,593</b>		<b>Total State Sources</b>	<b>110,586</b>
<b>66,411</b>	<b>51,675</b>	<b>94,593</b>		<b>Total Resources</b>	<b>110,586</b>

# KLAMATH COMMUNITY COLLEGE DISTRICT

## Fiscal Year 2026-2027

### 3531 - Benefits Navigator Grant

Actual 2023-24	Actual 2024-25	Budget 2025-26	Acct#	Account Description	Proposed Amount
44,652	26,500	48,999	6700	Full Time Support Staff	50,000
3,426	2,034	4,070	1	FICA	3,825
17	9	16	2	Worker's Compensation	46
1,052	345	691	3	Unemployment	500
4,862	8,083	16,640	4	PERS	15,655
93	59	119	5	Life Insurance	180
140	88	177	6	Accident/Disability Insurance	270
7,943	9,444	18,900	7	Health Insurance	21,000
229	194	388	8	Paid Family & Medical Leave	365
<b>62,414</b>	<b>46,756</b>	<b>90,000</b>		<b>Total Personnel Services</b>	<b>91,841</b>
2,206	1,206	4,593	7050	Supplies	10,000
642	0	0	7240	Travel	0
889	0	0	7250	Training & Continuing Education	0
260	3,713	0	7300	Student Support - Exempt	0
0	0	0	7400	Contracted Services	8,745
<b>3,997</b>	<b>4,919</b>	<b>4,593</b>		<b>Total Materials &amp; Services</b>	<b>18,745</b>
<b>66,411</b>	<b>51,675</b>	<b>94,593</b>		<b>Total Expenditures and Fund Balance</b>	<b>110,586</b>

To employ a benefits navigator to assist students in determining eligibility and applying for federal, state and local benefits programs.

**KLAMATH COMMUNITY COLLEGE DISTRICT**

**Fiscal Year 2026-2027**

**123 - FIRST GEN STUDENT SUCCESS GRANT**

<b>Actual 2023-24</b>	<b>Actual 2024-25</b>	<b>Budget 2025-26</b>	<b>Number</b>	<b>Account Description</b>	<b>Proposed Amount</b>
85,761	161,960	160,115	4110	Grants and Contracts	160,115
<b>85,761</b>	<b>161,960</b>	<b>160,115</b>		<b>Total State Sources</b>	<b>160,115</b>
<b>85,761</b>	<b>161,960</b>	<b>160,115</b>		<b>Total Resources</b>	<b>160,115</b>

# KLAMATH COMMUNITY COLLEGE DISTRICT

## Fiscal Year 2026-2027

### 3545 - First Gen Student Success Grant

Actual 2023-24	Actual 2024-25	Budget 2025-26	Acct#	Account Description	Proposed Amount
6,765	1,633	75,000	6120	Adjunct Faculty - Credit	56,002
23,904	18,345	0	6130	Full Time - 9 Month Faculty	0
897	0	0	6200	Adjunct Faculty - Non-Credit	0
8,245	3,150	30,500	6900	Student Wages	27,843
3,065	1,693	0	1	FICA	6,414
6	3	0	2	Worker's Compensation	92
970	287	0	3	Unemployment	838
9,798	5,772	0	4	PERS	13,699
42	15	0	5	Life Insurance	0
14	6	0	6	Accident/Disability Insurance	0
5,558	2,211	0	7	Health Insurance	0
222	132	0	8	Paid Family & Medical Leave	612
<b>59,487</b>	<b>33,247</b>	<b>105,500</b>		<b>Total Personnel Services</b>	<b>105,500</b>
0	9,731	250	7050	Supplies	250
0	145	0	7060	Books	0
0	0	500	7150	Marketing	500
0	9,347	9,900	7240	Travel	6,900
0	3,220	0	7250	Training & Continuing Education	3,000
2,393	21,296	0	7300	Student Support - Exempt	12,000
0	4,494	1,500	7400	Contracted Services	1,500
16,303	41,306	17,500	7755	Student Tuition Waivers - Credit	17,500
0	32,079	12,000	7925	Tools & Equipment < \$5,000	0
<b>18,695</b>	<b>121,617</b>	<b>41,650</b>		<b>Total Materials &amp; Services</b>	<b>41,650</b>
7,579	7,096	12,965	9110	Indirect Cost Expense	12,965
<b>7,579</b>	<b>7,096</b>	<b>12,965</b>		<b>Total Transfers Out</b>	<b>12,965</b>
<b>85,761</b>	<b>161,960</b>	<b>160,115</b>		<b>Total Expenditures and Fund Balance</b>	<b>160,115</b>

Distributing monies to community colleges, to increase the number of underserved, low-income, and first generation college bound students who enroll in community college and work toward a degree or certificate.

**KLAMATH COMMUNITY COLLEGE DISTRICT**

**Fiscal Year 2026-2027**

**124 - TITLE II - ADULT LITERACY**

<b>Actual 2023-24</b>	<b>Actual 2024-25</b>	<b>Budget 2025-26</b>	<b>Number</b>	<b>Account Description</b>	<b>Proposed Amount</b>
300,259	285,331	270,171	4000	Federal Grants	250,000
<b>300,259</b>	<b>285,331</b>	<b>270,171</b>		<b>Total Federal Sources</b>	<b>250,000</b>
<b>300,259</b>	<b>285,331</b>	<b>270,171</b>		<b>Total Resources</b>	<b>250,000</b>

# KLAMATH COMMUNITY COLLEGE DISTRICT

## Fiscal Year 2026-2027

### 2540 - Title II Adult Ed

Actual 2023-24	Actual 2024-25	Budget 2025-26	Acct#	Account Description	Proposed Amount
55,681	6,802	0	6700	Full Time Support Staff	0
150,045	198,633	180,846	6800	Part Time Support Staff	169,015
15,689	7,507	13,649	1	FICA	12,902
41	37	140	2	Worker's Compensation	159
3,693	2,262	3,568	3	Unemployment	1,687
52,817	58,024	55,977	4	PERS	52,918
119	0	0	5	Life Insurance	0
174	0	0	6	Accident/Disability Insurance	0
14,552	6,296	6,583	7	Health Insurance	6,687
689	1,003	1,302	8	Paid Family & Medical Leave	1,232
<b>293,500</b>	<b>280,565</b>	<b>262,065</b>		<b>Total Personnel Services</b>	<b>244,600</b>
1,220	486	0	7050	Supplies	2,700
1,250	0	0	7060	Books	0
0	0	4,053	7400	Contracted Services	0
<b>2,470</b>	<b>486</b>	<b>4,053</b>		<b>Total Materials &amp; Services</b>	<b>2,700</b>
4,289	4,280	4,053	9110	Indirect Cost Expense	2,700
<b>4,289</b>	<b>4,280</b>	<b>4,053</b>		<b>Total Transfers Out</b>	<b>2,700</b>
<b>300,259</b>	<b>285,331</b>	<b>270,171</b>		<b>Total Expenditures and Fund Balance</b>	<b>250,000</b>

The Workforce Innovation & Opportunity Act (WIOA) Title II Grant is made available through a Federal to State grant to support GED, English as a Second Language, and Adult Basic Education that helps adults obtain the education and knowledge needed for employment and economic self-sufficiency. Specifically, Title II supports Klamath Center for Education & Training (K-CET) administrative and data management functions. This grant supports the Strategic Plan Initiatives of Student Success, Future-focused education and services, and Organizational viability.

**KLAMATH COMMUNITY COLLEGE DISTRICT**

**Fiscal Year 2026-2027**

**126 - OHA-HOWTO GRANT**

<b>Actual 2023-24</b>	<b>Actual 2024-25</b>	<b>Budget 2025-26</b>	<b>Number</b>	<b>Account Description</b>	<b>Proposed Amount</b>
2,564	38,680	102,251	4110	Grants and Contracts	105,142
<b>2,564</b>	<b>38,680</b>	<b>102,251</b>		<b>Total State Sources</b>	<b>105,142</b>
<b>2,564</b>	<b>38,680</b>	<b>102,251</b>		<b>Total Resources</b>	<b>105,142</b>

# KLAMATH COMMUNITY COLLEGE DISTRICT

## Fiscal Year 2026-2027

### 2545 - OHA-HOWTO Grant

Actual 2023-24	Actual 2024-25	Budget 2025-26	Acct#	Account Description	Proposed Amount
0	8,216	4,961	6600	Administrative Salaries	4,860
2,376	23,144	25,225	6800	Part Time Support Staff	25,225
182	1,887	1,930	1	FICA	1,930
0	0	46	2	Worker's Compensation	46
5	23	504	3	Unemployment	252
0	1,671	0	4	PERS	0
0	3	0	5	Life Insurance	0
0	5	0	6	Accident/Disability Insurance	0
0	205	0	7	Health Insurance	0
1	9	184	8	Paid Family & Medical Leave	184
<b>2,564</b>	<b>35,164</b>	<b>32,850</b>		<b>Total Personnel Services</b>	<b>32,497</b>
0	0	100	7050	Supplies	100
0	0	4,000	7150	Marketing	4,000
0	0	1,746	7240	Travel	1,833
0	0	27,432	7755	Student Tuition Waivers - Credit	30,154
0	0	27,000	7756	Student Tuition Waivers - Non-Credit	27,000
<b>0</b>	<b>0</b>	<b>60,278</b>		<b>Total Materials &amp; Services</b>	<b>63,087</b>
0	3,516	9,123	9110	Indirect Cost Expense	9,558
<b>0</b>	<b>3,516</b>	<b>9,123</b>		<b>Total Transfers Out</b>	<b>9,558</b>
<b>2,564</b>	<b>38,680</b>	<b>102,251</b>		<b>Total Expenditures and Fund Balance</b>	<b>105,142</b>

HOWTO is intended to expand health professional training to address current and future shortages in the health care workforce in culturally, linguistically and historically marginalized communities; rural communities; and communities experiencing inequities throughout Oregon

**KLAMATH COMMUNITY COLLEGE DISTRICT**

**Fiscal Year 2026-2027**

**127 - ODOE Energy Efficiency Training - HVAC**

<b>Actual 2023-24</b>	<b>Actual 2024-25</b>	<b>Budget 2025-26</b>	<b>Number</b>	<b>Account Description</b>	<b>Proposed Amount</b>
0	0	178,947	4110	Grants and Contracts	201,228
0	0	178,947		<b>Total State Sources</b>	<b>201,228</b>
0	0	178,947		<b>Total Resources</b>	<b>201,228</b>

# KLAMATH COMMUNITY COLLEGE DISTRICT

## Fiscal Year 2026-2027

### 1521 - ODOE Energy Efficiency HVAC Grant

Actual 2023-24	Actual 2024-25	Budget 2025-26	Acct#	Account Description	Proposed Amount
0	0	45,946	6120	Adjunct Faculty - Credit	33,208
0	0	0	6800	Part Time Support Staff	27,520
0	0	3,515	1	FICA	4,645
0	0	46	2	Worker's Compensation	92
0	0	919	3	Unemployment	607
0	0	11,239	4	PERS	8,123
0	0	335	8	Paid Family & Medical Leave	443
<b>0</b>	<b>0</b>	<b>62,000</b>		<b>Total Personnel Services</b>	<b>74,638</b>
0	0	5,000	7050	Supplies	1,000
0	0	1,250	7150	Marketing	2,006
0	0	665	7240	Travel	4,714
0	0	2,400	7250	Training & Continuing Education	1,000
0	0	15,000	7300	Student Support - Exempt	15,000
0	0	5,250	7400	Contracted Services	5,000
0	0	47,400	7755	Student Tuition Waivers - Credit	65,222
0	0	0	7925	Tools & Equipment < \$5,000	21,258
<b>0</b>	<b>0</b>	<b>76,965</b>		<b>Total Materials &amp; Services</b>	<b>115,200</b>
0	0	30,000	8000	Equipment - Exempt	0
<b>0</b>	<b>0</b>	<b>30,000</b>		<b>Total Capital Outlay</b>	<b>0</b>
0	0	9,982	9110	Indirect Cost Expense	11,390
<b>0</b>	<b>0</b>	<b>9,982</b>		<b>Total Transfers Out</b>	<b>11,390</b>
<b>0</b>	<b>0</b>	<b>178,947</b>		<b>Total Expenditures and Fund Balance</b>	<b>201,228</b>

The ODOE Energy Efficiency HVAC Grant provides funding to increase the regional HVAC workforce through the development of highly skilled professionals who are knowledgeable about consumer facing information regarding resources, education, and incentives for use of clean energy equipment and practices.

**KLAMATH COMMUNITY COLLEGE DISTRICT**

**Fiscal Year 2026-2027**

**128 - KLAMATH COUNTY WELL DRILLING GRANT**

<b>Actual 2023-24</b>	<b>Actual 2024-25</b>	<b>Budget 2025-26</b>	<b>Number</b>	<b>Account Description</b>	<b>Proposed Amount</b>
0	0	500,000	4210	Grants and Contracts	320,000
0	0	500,000		<b>Total Income Accounts</b>	<b>320,000</b>
0	0	500,000		<b>Total Resources</b>	<b>320,000</b>

**KLAMATH COMMUNITY COLLEGE DISTRICT**

**Fiscal Year 2026-2027**

**1523 - Klamath County Well Drilling Grant**

<b>Actual 2023-24</b>	<b>Actual 2024-25</b>	<b>Budget 2025-26</b>	<b>Acct#</b>	<b>Account Description</b>	<b>Proposed Amount</b>
0	0	60,000	6200	Adjunct Faculty - Non-Credit	73,044
0	0	0	6700	Full Time Support Staff	60,000
0	0	74,100	6800	Part Time Support Staff	0
0	0	10,259	1	FICA	10,178
0	0	46	2	Worker's Compensation	83
0	0	2,682	3	Unemployment	1,330
0	0	41,934	4	PERS	23,551
0	0	0	5	Life Insurance	144
0	0	0	6	Accident/Disability Insurance	216
0	0	0	7	Health Insurance	20,189
0	0	979	8	Paid Family & Medical Leave	971
<b>0</b>	<b>0</b>	<b>190,000</b>		<b>Total Personnel Services</b>	<b>189,706</b>
0	0	15,000	7150	Marketing	280
0	0	0	7300	Student Support - Exempt	70,100
0	0	65,000	7400	Contracted Services	13,240
0	0	50,000	7756	Student Tuition Waivers	0
0	0	30,000	7925	Tools & Equipment < \$5,000	0
<b>0</b>	<b>0</b>	<b>160,000</b>		<b>Total Materials &amp; Services</b>	<b>83,620</b>
0	0	150,000	8000	Equipment - Exempt	14,674
<b>0</b>	<b>0</b>	<b>150,000</b>		<b>Total Capital Outlay</b>	<b>14,674</b>
0	0	0	9110	Indirect Cost Expense	32,000
<b>0</b>	<b>0</b>	<b>0</b>		<b>Total Transfers Out</b>	<b>32,000</b>
<b>0</b>	<b>0</b>	<b>500,000</b>		<b>Total Expenditures and Fund Balance</b>	<b>320,000</b>

Grant to support a comprehensive Well Drilling Program to prepare students for careers in groundwater development and environment management.

## **RESERVE FUNDS**

**THIS PAGE LEFT  
INTENTIONALLY BLANK**

**KLAMATH COMMUNITY COLLEGE DISTRICT**

**Fiscal Year 2026-2027**

**300 - RESERVE FOR PROGRAM DEVELOPMENT**

<b>Actual 2023-24</b>	<b>Actual 2024-25</b>	<b>Budget 2025-26</b>	<b>Number</b>	<b>Account Description</b>	<b>Proposed Amount</b>
169	178	200	4600	Interest, Investment	2,500
<b>169</b>	<b>178</b>	<b>200</b>		<b>Total Interest Income</b>	<b>2,500</b>
0	0	330,000	5000	Transfers In - General Fund	20,000
<b>0</b>	<b>0</b>	<b>330,000</b>		<b>Total Transfers In</b>	<b>20,000</b>
3,312	3,481	4,000	5999	Carry Forward	129,000
<b>3,312</b>	<b>3,481</b>	<b>4,000</b>		<b>Total Carry Forward</b>	<b>129,000</b>
<b>3,481</b>	<b>3,659</b>	<b>334,200</b>		<b>Total Resources</b>	<b>151,500</b>

# KLAMATH COMMUNITY COLLEGE DISTRICT

## Fiscal Year 2026-2027

### 5603 - Reserve for Program Development

Actual 2023-24	Actual 2024-25	Budget 2025-26	Acct#	Account Description	Proposed Amount
0	0	120,000	6130	Full Time - 9 Month Faculty	0
0	0	210,000	6600	Administrative Salaries	0
0	0	0	6700	Full Time Support Staff	126,000
<b>0</b>	<b>0</b>	<b>330,000</b>		<b>Total Personnel Services</b>	<b>126,000</b>
0	0	0	7050	Supplies	10,000
0	0	4,200	7925	Tools & Equipment < \$5,000	15,500
<b>0</b>	<b>0</b>	<b>4,200</b>		<b>Total Materials &amp; Services</b>	<b>25,500</b>
3,481	3,659	0	3998	Fund Balance	0
<b>3,481</b>	<b>3,659</b>	<b>0</b>		<b>Total Fund Balance</b>	<b>0</b>
<b>3,481</b>	<b>3,659</b>	<b>334,200</b>		<b>Total Expenditures and Fund Balance</b>	<b>151,500</b>

This fund allows the College to set aside resources for the future development of programs. . These funds will eventually provide resources for staff to develop the program, the purchase of equipment and other required items for program start up. NEW AIT faculty and staff have been moved to GL 1364 and GL 2004This 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 2026-2027**

**301 - RESERVE - RAINY DAY**

<b>Actual 2023-24</b>	<b>Actual 2024-25</b>	<b>Budget 2025-26</b>	<b>Number</b>	<b>Account Description</b>	<b>Proposed Amount</b>
148,904	232,654	200,000	4600	Interest, Investment	175,000
<b>148,904</b>	<b>232,654</b>	<b>200,000</b>		<b>Total Interest Income</b>	<b>175,000</b>
1,490,592	1,500,000	0	5000	Transfers In - General Fund	1,500,000
<b>1,490,592</b>	<b>1,500,000</b>	<b>0</b>		<b>Total Transfers In</b>	<b>1,500,000</b>
2,407,152	4,046,648	6,000,000	5999	Carry Forward	6,000,000
<b>2,407,152</b>	<b>4,046,648</b>	<b>6,000,000</b>		<b>Total Carry Forward</b>	<b>6,000,000</b>
<b>4,046,648</b>	<b>5,779,302</b>	<b>6,200,000</b>		<b>Total Resources</b>	<b>7,675,000</b>

**KLAMATH COMMUNITY COLLEGE DISTRICT**

**Fiscal Year 2026-2027**

**5611 - Reserve - Rainy Day**

<b>Actual 2023-24</b>	<b>Actual 2024-25</b>	<b>Budget 2025-26</b>	<b>Acct#</b>	<b>Account Description</b>	<b>Proposed Amount</b>
0	0	4,200,000	9000	Contingency	5,675,000
<b>0</b>	<b>0</b>	<b>4,200,000</b>		<b>Total Contingency</b>	<b>5,675,000</b>
4,046,648	5,779,302	0	3998	Fund Balance	0
<b>4,046,648</b>	<b>5,779,302</b>	<b>0</b>		<b>Total Fund Balance</b>	<b>0</b>
0	0	2,000,000	3999	Unappropriated Fund Balance	2,000,000
<b>0</b>	<b>0</b>	<b>2,000,000</b>		<b>Total Unappropriated Fund Balance</b>	<b>2,000,000</b>
<b>4,046,648</b>	<b>5,779,302</b>	<b>6,200,000</b>		<b>Total Expenditures and Fund Balance</b>	<b>7,675,000</b>

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 2026-2027**

**302 - RESERVE FOR EQUIPMENT**

<b>Actual 2023-24</b>	<b>Actual 2024-25</b>	<b>Budget 2025-26</b>	<b>Number</b>	<b>Account Description</b>	<b>Proposed Amount</b>
1,900	3,575	3,500	4600	Interest, Investment	3,000
<b>1,900</b>	<b>3,575</b>	<b>3,500</b>		<b>Total Interest Income</b>	<b>3,000</b>
15,000	20,000	0	5000	Transfers In - General Fund	25,000
<b>15,000</b>	<b>20,000</b>	<b>0</b>		<b>Total Transfers In</b>	<b>25,000</b>
46,328	63,228	90,000	5999	Carry Forward	77,000
<b>46,328</b>	<b>63,228</b>	<b>90,000</b>		<b>Total Carry Forward</b>	<b>77,000</b>
<b>63,228</b>	<b>86,803</b>	<b>93,500</b>		<b>Total Resources</b>	<b>105,000</b>

**KLAMATH COMMUNITY COLLEGE DISTRICT**

**Fiscal Year 2026-2027**

**5605 - Reserve for Equipment**

<b>Actual 2023-24</b>	<b>Actual 2024-25</b>	<b>Budget 2025-26</b>	<b>Acct#</b>	<b>Account Description</b>	<b>Proposed Amount</b>
0	0	50,000	7925	Tools & Equipment < \$5,000	45,000
<b>0</b>	<b>0</b>	<b>50,000</b>		<b>Total Materials &amp; Services</b>	<b>45,000</b>
0	0	43,500	8000	Equipment	60,000
<b>0</b>	<b>0</b>	<b>43,500</b>		<b>Total Capital Outlay</b>	<b>60,000</b>
63,228	86,803	0	3998	Fund Balance	0
<b>63,228</b>	<b>86,803</b>	<b>0</b>		<b>Total Fund Balance</b>	<b>0</b>
<b>63,228</b>	<b>86,803</b>	<b>93,500</b>		<b>Total Expenditures and Fund Balance</b>	<b>105,000</b>

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 2026-2027**

**303 - RESERVE FOR FURNITURE**

<b>Actual 2023-24</b>	<b>Actual 2024-25</b>	<b>Budget 2025-26</b>	<b>Number</b>	<b>Account Description</b>	<b>Proposed Amount</b>
2,837	3,295	2,500	4600	Interest, Investment	3,000
<b>2,837</b>	<b>3,295</b>	<b>2,500</b>		<b>Total Interest Income</b>	<b>3,000</b>
10,000	10,000	0	5000	Transfers In - General Fund	50,000
<b>10,000</b>	<b>10,000</b>	<b>0</b>		<b>Total Transfers In</b>	<b>50,000</b>
60,826	61,155	75,000	5999	Carry Forward	72,000
<b>60,826</b>	<b>61,155</b>	<b>75,000</b>		<b>Total Carry Forward</b>	<b>72,000</b>
<b>73,663</b>	<b>74,450</b>	<b>77,500</b>		<b>Total Resources</b>	<b>125,000</b>

**KLAMATH COMMUNITY COLLEGE DISTRICT**

**Fiscal Year 2026-2027**

**5606 - Reserve for Furniture**

<b>Actual 2023-24</b>	<b>Actual 2024-25</b>	<b>Budget 2025-26</b>	<b>Acct#</b>	<b>Account Description</b>	<b>Proposed Amount</b>
12,508	0	30,500	7940	Furniture < \$5,000	75,000
<b>12,508</b>	<b>0</b>	<b>30,500</b>		<b>Total Materials &amp; Services</b>	<b>75,000</b>
0	0	47,000	8020	Furniture	50,000
<b>0</b>	<b>0</b>	<b>47,000</b>		<b>Total Capital Outlay</b>	<b>50,000</b>
61,155	74,450	0	3998	Fund Balance	0
<b>61,155</b>	<b>74,450</b>	<b>0</b>		<b>Total Fund Balance</b>	<b>0</b>
<b>73,663</b>	<b>74,450</b>	<b>77,500</b>		<b>Total Expenditures and Fund Balance</b>	<b>125,000</b>

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 2026-2027**

**304 - RESERVE FOR TECHNOLOGY**

<b>Actual 2023-24</b>	<b>Actual 2024-25</b>	<b>Budget 2025-26</b>	<b>Number</b>	<b>Account Description</b>	<b>Proposed Amount</b>
1,189	579	750	4600	Interest, Investment	2,500
<b>1,189</b>	<b>579</b>	<b>750</b>		<b>Total Interest Income</b>	<b>2,500</b>
0	50,000	50,000	5000	Transfers In - General Fund	150,000
<b>0</b>	<b>50,000</b>	<b>50,000</b>		<b>Total Transfers In</b>	<b>150,000</b>
23,318	24,507	8,000	5999	Carry Forward	105,000
<b>23,318</b>	<b>24,507</b>	<b>8,000</b>		<b>Total Carry Forward</b>	<b>105,000</b>
<b>24,507</b>	<b>75,086</b>	<b>58,750</b>		<b>Total Resources</b>	<b>257,500</b>

**KLAMATH COMMUNITY COLLEGE DISTRICT**

**Fiscal Year 2026-2027**

**5602 - Reserve for Technology**

<b>Actual 2023-24</b>	<b>Actual 2024-25</b>	<b>Budget 2025-26</b>	<b>Acct#</b>	<b>Account Description</b>	<b>Proposed Amount</b>
0	23,094	58,750	8000	Equipment	257,500
<b>0</b>	<b>23,094</b>	<b>58,750</b>		<b>Total Capital Outlay</b>	<b>257,500</b>
24,507	51,992	0	3998	Fund Balance	0
<b>24,507</b>	<b>51,992</b>	<b>0</b>		<b>Total Fund Balance</b>	<b>0</b>
<b>24,507</b>	<b>75,086</b>	<b>58,750</b>		<b>Total Expenditures and Fund Balance</b>	<b>257,500</b>

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 2026-2027**

**305 - RESERVE FOR BUILDING**

<b>Actual 2023-24</b>	<b>Actual 2024-25</b>	<b>Budget 2025-26</b>	<b>Number</b>	<b>Account Description</b>	<b>Proposed Amount</b>
369	388	300	4600	Interest, Investment	500
<b>369</b>	<b>388</b>	<b>300</b>		<b>Total Interest Income</b>	<b>500</b>
30,000	30,000	25,000	5000	Transfers In - General Fund	100,000
<b>30,000</b>	<b>30,000</b>	<b>25,000</b>		<b>Total Transfers In</b>	<b>100,000</b>
7,236	31,021	61,400	5999	Carry Forward	87,000
<b>7,236</b>	<b>31,021</b>	<b>61,400</b>		<b>Total Carry Forward</b>	<b>87,000</b>
<b>37,605</b>	<b>61,409</b>	<b>86,700</b>		<b>Total Resources</b>	<b>187,500</b>

**KLAMATH COMMUNITY COLLEGE DISTRICT**

**Fiscal Year 2026-2027**

**5604 - Reserve for Building**

<b>Actual 2023-24</b>	<b>Actual 2024-25</b>	<b>Budget 2025-26</b>	<b>Acct#</b>	<b>Account Description</b>	<b>Proposed Amount</b>
6,584	0	86,700	7400	Contracted Services	187,500
<b>6,584</b>	<b>0</b>	<b>86,700</b>		<b>Total Materials &amp; Services</b>	<b>187,500</b>
31,021	61,409	0	3998	Fund Balance	0
<b>31,021</b>	<b>61,409</b>	<b>0</b>		<b>Total Fund Balance</b>	<b>0</b>
<b>37,605</b>	<b>61,409</b>	<b>86,700</b>		<b>Total Expenditures and Fund Balance</b>	<b>187,500</b>

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 2026-2027**

**306 - STAFF DEVELOPMENT - INSTRUCTIONAL**

<b>Actual 2023-24</b>	<b>Actual 2024-25</b>	<b>Budget 2025-26</b>	<b>Number</b>	<b>Account Description</b>	<b>Proposed Amount</b>
2,034	1,227	1,000	4600	Interest, Investment	1,000
<b>2,034</b>	<b>1,227</b>	<b>1,000</b>		<b>Total Interest Income</b>	<b>1,000</b>
15,000	15,000	18,000	5000	Transfers In - General Fund	25,000
<b>15,000</b>	<b>15,000</b>	<b>18,000</b>		<b>Total Transfers In</b>	<b>25,000</b>
43,860	28,735	31,000	5999	Carry Forward	0
<b>43,860</b>	<b>28,735</b>	<b>31,000</b>		<b>Total Carry Forward</b>	<b>0</b>
<b>60,894</b>	<b>44,962</b>	<b>50,000</b>		<b>Total Resources</b>	<b>26,000</b>

# KLAMATH COMMUNITY COLLEGE DISTRICT

## Fiscal Year 2026-2027

### 5607 - Reserve - Staff Dev. - Instructional

Actual 2023-24	Actual 2024-25	Budget 2025-26	Acct#	Account Description	Proposed Amount
8,750	0	0	6120	Adjunct Faculty - Credit	0
668	0	0	1	FICA	0
1	0	0	2	Worker's Compensation	0
219	0	0	3	Unemployment	0
2,714	0	0	4	PERS	0
46	0	0	8	Paid Family & Medical Leave	0
<b>12,398</b>	<b>0</b>	<b>0</b>		<b>Total Personnel Services</b>	<b>0</b>
19,760	23,689	50,000	7250	Training & Continuing Education	26,000
<b>19,760</b>	<b>23,689</b>	<b>50,000</b>		<b>Total Materials &amp; Services</b>	<b>26,000</b>
28,735	21,273	0	3998	Fund Balance	0
<b>28,735</b>	<b>21,273</b>	<b>0</b>		<b>Total Fund Balance</b>	<b>0</b>
<b>60,894</b>	<b>44,962</b>	<b>50,000</b>		<b>Total Expenditures and Fund Balance</b>	<b>26,000</b>

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 2026-2027**

**307 - RESERVE - SNOW REMOVAL**

<b>Actual 2023-24</b>	<b>Actual 2024-25</b>	<b>Budget 2025-26</b>	<b>Number</b>	<b>Account Description</b>	<b>Proposed Amount</b>
351	263	250	4600	Interest, Investment	500
<b>351</b>	<b>263</b>	<b>250</b>		<b>Total Interest Income</b>	<b>500</b>
3,000	3,000	6,750	5000	Transfers In - General Fund	0
<b>3,000</b>	<b>3,000</b>	<b>6,750</b>		<b>Total Transfers In</b>	<b>0</b>
6,889	6,646	3,000	5999	Carry Forward	9,500
<b>6,889</b>	<b>6,646</b>	<b>3,000</b>		<b>Total Carry Forward</b>	<b>9,500</b>
<b>10,240</b>	<b>9,909</b>	<b>10,000</b>		<b>Total Resources</b>	<b>10,000</b>

# KLAMATH COMMUNITY COLLEGE DISTRICT

## Fiscal Year 2026-2027

### 5608 - Reserve for Snow Removal

Actual 2023-24	Actual 2024-25	Budget 2025-26	Acct#	Account Description	Proposed Amount
0	138	0	7053	Supplies - Snow Removal	0
3,594	6,961	10,000	7421	Contracted Services - Snow Removal	10,000
<b>3,594</b>	<b>7,099</b>	<b>10,000</b>		<b>Total Materials &amp; Services</b>	<b>10,000</b>
6,646	2,810	0	3998	Fund Balance	0
<b>6,646</b>	<b>2,810</b>	<b>0</b>		<b>Total Fund Balance</b>	<b>0</b>
<b>10,240</b>	<b>9,909</b>	<b>10,000</b>		<b>Total Expenditures and Fund Balance</b>	<b>10,000</b>

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 2026-2027**

**308 - RESERVE - BUILDING MAINTENANCE**

<b>Actual 2023-24</b>	<b>Actual 2024-25</b>	<b>Budget 2025-26</b>	<b>Number</b>	<b>Account Description</b>	<b>Proposed Amount</b>
1,150	0	250	4600	Interest, Investment	250
<b>1,150</b>	<b>0</b>	<b>250</b>		<b>Total Interest Income</b>	<b>250</b>
50,000	50,000	50,000	5000	Transfers In - General Fund	50,000
<b>50,000</b>	<b>50,000</b>	<b>50,000</b>		<b>Total Transfers In</b>	<b>50,000</b>
101,038	112,033	160,000	5999	Carry Forward	170,000
<b>101,038</b>	<b>112,033</b>	<b>160,000</b>		<b>Total Carry Forward</b>	<b>170,000</b>
<b>152,188</b>	<b>162,033</b>	<b>210,250</b>		<b>Total Resources</b>	<b>220,250</b>

**KLAMATH COMMUNITY COLLEGE DISTRICT**

**Fiscal Year 2026-2027**

**5609 - Reserve for Building Maint.**

<b>Actual 2023-24</b>	<b>Actual 2024-25</b>	<b>Budget 2025-26</b>	<b>Acct#</b>	<b>Account Description</b>	<b>Proposed Amount</b>
40,155	19,535	150,000	7400	Contracted Services	175,000
0	0	60,250	7850	Repairs	45,250
<b>40,155</b>	<b>19,535</b>	<b>210,250</b>		<b>Total Materials &amp; Services</b>	<b>220,250</b>
112,033	142,498	0	3998	Fund Balance	0
<b>112,033</b>	<b>142,498</b>	<b>0</b>		<b>Total Fund Balance</b>	<b>0</b>
<b>152,188</b>	<b>162,033</b>	<b>210,250</b>		<b>Total Expenditures and Fund Balance</b>	<b>220,250</b>

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 2026-2027**

**309 - RESERVE FOR INSURANCE**

<b>Actual 2023-24</b>	<b>Actual 2024-25</b>	<b>Budget 2025-26</b>	<b>Number</b>	<b>Account Description</b>	<b>Proposed Amount</b>
0	0	100,000	5000	Transfers In - General Fund	50,000
<b>0</b>	<b>0</b>	<b>100,000</b>		<b>Total Transfers In</b>	<b>50,000</b>
0	0	0	5999	Carry Forward	100,000
<b>0</b>	<b>0</b>	<b>0</b>		<b>Total Carry Forward</b>	<b>100,000</b>
<b>0</b>	<b>0</b>	<b>100,000</b>		<b>Total Resources</b>	<b>150,000</b>

**KLAMATH COMMUNITY COLLEGE DISTRICT**

**Fiscal Year 2026-2027**

**5612 - Reserve for Insurance**

<b>Actual 2023-24</b>	<b>Actual 2024-25</b>	<b>Budget 2025-26</b>	<b>Acct#</b>	<b>Account Description</b>	<b>Proposed Amount</b>
0	0	100,000	7575	Liability Insurance	150,000
<b>0</b>	<b>0</b>	<b>100,000</b>		<b>Total Materials &amp; Services</b>	<b>150,000</b>
<b>0</b>	<b>0</b>	<b>100,000</b>		<b>Total Expenditures and Fund Balance</b>	<b>150,000</b>

This fund allows the College to set aside funds in a "savings account" for liability insurance for vehicles and campus needs. These funds can be used for the replacement of vehicles or equipment that are less than our deductible through our insurance policies. This cost center supports the Strategic Plan Initiatives of Excellence and Planning, and Core Theme, "Support Student Success."

**KLAMATH COMMUNITY COLLEGE DISTRICT**

**Fiscal Year 2026-2027**

**310 - RESERVE PERS LIABILITY**

<b>Actual 2023-24</b>	<b>Actual 2024-25</b>	<b>Budget 2025-26</b>	<b>Number</b>	<b>Account Description</b>	<b>Proposed Amount</b>
71,025	74,667	60,000	4600	Interest, Investment	60,000
<b>71,025</b>	<b>74,667</b>	<b>60,000</b>		<b>Total Interest Income</b>	<b>60,000</b>
0	0	0	5000	Transfers In - General Fund	150,000
<b>0</b>	<b>0</b>	<b>0</b>		<b>Total Transfers In</b>	<b>150,000</b>
1,392,497	1,463,522	1,525,000	5999	Carry Forward	1,540,000
<b>1,392,497</b>	<b>1,463,522</b>	<b>1,525,000</b>		<b>Total Carry Forward</b>	<b>1,540,000</b>
<b>1,463,522</b>	<b>1,538,189</b>	<b>1,585,000</b>		<b>Total Resources</b>	<b>1,750,000</b>

**KLAMATH COMMUNITY COLLEGE DISTRICT**

**Fiscal Year 2026-2027**

**5610 - Reserve for PERS Liability**

<b>Actual 2023-24</b>	<b>Actual 2024-25</b>	<b>Budget 2025-26</b>	<b>Acct#</b>	<b>Account Description</b>	<b>Proposed Amount</b>
0	0	1,585,000	4	PERS	1,750,000
<b>0</b>	<b>0</b>	<b>1,585,000</b>		<b>Total Personnel Services</b>	<b>1,750,000</b>
1,463,522	1,538,189	0	3998	Fund Balance	0
<b>1,463,522</b>	<b>1,538,189</b>	<b>0</b>		<b>Total Fund Balance</b>	<b>0</b>
<b>1,463,522</b>	<b>1,538,189</b>	<b>1,585,000</b>		<b>Total Expenditures and Fund Balance</b>	<b>1,750,000</b>

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**

**THIS PAGE LEFT  
INTENTIONALLY BLANK**

**KLAMATH COMMUNITY COLLEGE DISTRICT**

**Fiscal Year 2026-2027**

**200 - BOOKSTORE**

<b>Actual 2023-24</b>	<b>Actual 2024-25</b>	<b>Budget 2025-26</b>	<b>Number</b>	<b>Account Description</b>	<b>Proposed Amount</b>
225	0	0	4700	Sales	0
199,930	242,230	252,500	4701	Book Sales - New	252,500
94,941	89,735	150,000	4702	Book Sales - Used	120,313
46,723	40,537	56,503	4703	Supply Sales	56,503
13,213	13,374	13,158	4704	Clothing Sales	13,158
12,206	12,435	33,264	4705	Food & Beverage Sales	15,264
1,710	5,765	1,500	4707	Commissions	1,500
758	1,773	500	4708	Freight Income	500
3,284	1,383	1,200	4709	Other Sales	1,200
0	100	0	4725	Discounts and Promotions	0
-50	-161	0	4799	Cash Over / Short	0
<b>372,941</b>	<b>407,171</b>	<b>508,625</b>		<b>Total Other Revenue</b>	<b>460,938</b>
25,000	84,993	0	5000	Transfers In - General Fund	0
<b>25,000</b>	<b>84,993</b>	<b>0</b>		<b>Total Transfers In</b>	<b>0</b>
18,374	-15,606	0	5999	Carry Forward	0
<b>18,374</b>	<b>-15,606</b>	<b>0</b>		<b>Total Carry Forward</b>	<b>0</b>
<b>416,315</b>	<b>476,558</b>	<b>508,625</b>		<b>Total Resources</b>	<b>460,938</b>

# KLAMATH COMMUNITY COLLEGE DISTRICT

## Fiscal Year 2026-2027

### 9501 - Bookstore

Actual 2023-24	Actual 2024-25	Budget 2025-26	Acct#	Account Description	Proposed Amount
57,209	60,825	62,636	6600	Administrative Salaries	62,635
14,642	22,441	31,800	6800	Part Time Support Staff	0
3,008	1,004	5,150	6900	Student Wages	10,000
5,629	6,278	7,619	1	FICA	5,557
33	34	138	2	Worker's Compensation	92
1,792	1,126	1,982	3	Unemployment	722
18,843	25,329	29,568	4	PERS	19,611
100	132	120	5	Life Insurance	180
155	193	198	6	Accident/Disability Insurance	270
25,574	27,853	28,788	7	Health Insurance	20,280
360	492	727	8	Paid Family & Medical Leave	530
<b>127,345</b>	<b>145,708</b>	<b>168,726</b>		<b>Total Personnel Services</b>	<b>119,877</b>
150,677	170,387	172,000	7001	Books - New CGS	172,000
66,975	81,516	71,500	7002	Books - Used CGS	71,500
31,833	23,206	30,464	7003	Supplies CGS	30,464
10,347	6,687	10,530	7004	Clothing CGS	10,530
8,545	9,702	10,000	7010	Food & Beverage CGS	10,000
1,314	691	1,000	7030	Other CGS	1,000
267	0	500	7031	Books for Resale	250
71	179	1,875	7034	Shrinkage	1,875
2,719	818	2,500	7035	Dept. Changes/Deadstock/Returns	2,500
712	276	1,000	7050	Supplies	1,000
0	0	150	7100	Printing	150
12,810	16,239	15,000	7115	Postage	15,000
385	385	550	7150	Marketing	350
2,027	515	2,000	7240	Travel	1,000
447	503	750	7350	Dues / Memberships	650
13,278	16,040	16,580	7400	Contracted Services	16,580
2,122	2,794	3,000	7630	Bank Charges	3,000
0	421	0	7850	Repairs	0
46	0	0	7900	Allowance for Doubtful Accounts	0
0	490	500	7925	Tools & Equipment < \$5,000	3,212
<b>304,576</b>	<b>330,850</b>	<b>339,899</b>		<b>Total Materials &amp; Services</b>	<b>341,061</b>
-15,606	0	0	3998	Fund Balance	0

**KLAMATH COMMUNITY COLLEGE DISTRICT**

**Fiscal Year 2026-2027**

**9501 - Fund Balance**

<b>Actual 2023-24</b>	<b>Actual 2024-25</b>	<b>Budget 2025-26</b>	<b>Acct#</b>	<b>Account Description</b>	<b>Proposed Amount</b>
-15,606	0	0		<b>Total Fund Balance</b>	<b>0</b>
416,314	476,558	508,625		<b>Total Expenditures, Fund Balance, and Unappropriated Fund Balance</b>	<b>460,938</b>

This funds 1 full-time Manager and utilizes student workers as 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 2026-2027**

**250 - FOOD SERVICE**

<b>Actual 2023-24</b>	<b>Actual 2024-25</b>	<b>Budget 2025-26</b>	<b>Number</b>	<b>Account Description</b>	<b>Proposed Amount</b>
0	4,500	5,400	4230	Facility Use Fee	5,400
<b>0</b>	<b>4,500</b>	<b>5,400</b>		<b>Total Local Sources</b>	<b>5,400</b>
2,150	0	0	4721	Catering	0
<b>2,150</b>	<b>0</b>	<b>0</b>		<b>Total Other Revenue</b>	<b>0</b>
20,960	7,757	15,000	5000	Transfers In - General Fund	15,000
<b>20,960</b>	<b>7,757</b>	<b>15,000</b>		<b>Total Transfers In</b>	<b>15,000</b>
694	694	0	5999	Carry Forward	0
<b>694</b>	<b>694</b>	<b>0</b>		<b>Total Carry Forward</b>	<b>0</b>
<b>23,804</b>	<b>12,951</b>	<b>20,400</b>		<b>Total Resources</b>	<b>20,400</b>

**KLAMATH COMMUNITY COLLEGE DISTRICT**

**Fiscal Year 2026-2027**

**9502 - Food Service**

<b>Actual 2023-24</b>	<b>Actual 2024-25</b>	<b>Budget 2025-26</b>	<b>Acct#</b>	<b>Account Description</b>	<b>Proposed Amount</b>
1,089	0	400	7050	Supplies	400
18,610	7,074	20,000	7400	Contracted Services	20,000
3,411	5,878	0	7920	Equipment Lease / Rental	0
<b>23,110</b>	<b>12,951</b>	<b>20,400</b>		<b>Total Materials &amp; Services</b>	<b>20,400</b>
694	0	0	3998	Fund Balance	0
<b>694</b>	<b>0</b>	<b>0</b>		<b>Total Fund Balance</b>	<b>0</b>
<b>23,804</b>	<b>12,951</b>	<b>20,400</b>		<b>Total Expenditures</b>	<b>20,400</b>

The Food Service budget supports the facilities needed to host an on-campus food service provider. Food service includes prepared breakfast and lunch on-demand as well as event catering services. This cost center supports the Strategic Plan Initiatives of Excellence and Core Theme, "Support Student Success."

**KLAMATH COMMUNITY COLLEGE DISTRICT**

**Fiscal Year 2026-2027**

**260 - COSMETOLOGY PROGRAM**

<b>Actual 2023-24</b>	<b>Actual 2024-25</b>	<b>Budget 2025-26</b>	<b>Number</b>	<b>Account Description</b>	<b>Proposed Amount</b>
69,176	89,151	166,156	4700	Miscellaneous Revenue	184,082
90	98	0	4799	Cash Over / Short	0
<b>69,266</b>	<b>89,249</b>	<b>166,156</b>		<b>Total Other revenue</b>	<b>184,082</b>
0	-6,493	0	5999	Carry Forward	0
<b>0</b>	<b>-6,493</b>	<b>0</b>		<b>Total Carry Forward</b>	<b>0</b>
<b>69,266</b>	<b>82,756</b>	<b>166,156</b>		<b>Total Resources</b>	<b>184,082</b>

# KLAMATH COMMUNITY COLLEGE DISTRICT

## Fiscal Year 2026-2027

### 9503 - Cosmetology Program

Actual 2023-24	Actual 2024-25	Budget 2025-26	Acct#	Account Description	Proposed Amount
36,000	36,171	39,075	6600	Administrative Salaries	40,234
0	0	20,416	6800	Part Time Support Staff	25,636
2,099	4,016	10,600	6900	Student Wages	10,600
2,906	2,941	5,362	1	FICA	5,850
11	9	115	2	Worker's Compensation	115
906	523	1,392	3	Unemployment	760
10,911	11,013	18,626	4	PERS	20,624
80	69	60	5	Life Insurance	90
18	48	99	6	Accident/Disability Insurance	135
9,806	12,094	10,300	7	Health Insurance	15,480
198	251	511	8	Paid Family & Medical Leave	558
<b>62,936</b>	<b>67,135</b>	<b>106,556</b>		<b>Total Personnel Services</b>	<b>120,082</b>
575	247	8,500	7000	Merchandise for Resale	12,500
0	70	0	7011	Consumable Supplies	0
0	40	1,200	7012	Coffee & Supplies	1,200
11,169	12,870	45,000	7050	Supplies	45,000
0	145	2,000	7150	Marketing	2,000
1,079	1,574	1,400	7630	Bank Charges	1,800
0	366	0	7645	Other Fees & Services	0
0	310	1,500	7925	Tools & Equipment < \$5,000	1,500
<b>12,823</b>	<b>15,621</b>	<b>59,600</b>		<b>Total Materials &amp; Services</b>	<b>64,000</b>
-6,493	0	0	3998	Fund Balance	0
<b>-6,493</b>	<b>0</b>	<b>0</b>		<b>Total Fund Balance</b>	<b>0</b>
<b>69,266</b>	<b>82,756</b>	<b>166,156</b>		<b>Total Expenditures and Fund Balance</b>	<b>184,082</b>

Auxiliary accounts are used to run and support the day to day operations of the business workings cosmetology salon. Increased costs include additional funds to support purchases of supplies for retail, facilities rental costs adjustments etc.

**KLAMATH COMMUNITY COLLEGE DISTRICT**

**Fiscal Year 2026-2027**

**270 - CHARGEPOINT**

<b>Actual 2023-24</b>	<b>Actual 2024-25</b>	<b>Budget 2025-26</b>	<b>Number</b>	<b>Account Description</b>	<b>Proposed Amount</b>
592	988	15,000	4700	Miscellaneous Revenue	15,000
<b>592</b>	<b>988</b>	<b>15,000</b>		<b>Total Other revenue</b>	<b>15,000</b>
0	592	0	5999	Carry Forward	0
<b>0</b>	<b>592</b>	<b>0</b>		<b>Total Carry Forward</b>	<b>0</b>
<b>592</b>	<b>1,580</b>	<b>15,000</b>		<b>Total Resources</b>	<b>15,000</b>

**KLAMATH COMMUNITY COLLEGE DISTRICT**

**Fiscal Year 2026-2027**

**9504 - Chargepoint**

<b>Actual 2023-24</b>	<b>Actual 2024-25</b>	<b>Budget 2025-26</b>	<b>Acct#</b>	<b>Account Description</b>	<b>Proposed Amount</b>
0	0	2,500	7050	Supplies	2,500
0	0	2,500	7400	Contracted Services	2,500
0	0	10,000	7770	Utilities	10,000
<b>0</b>	<b>0</b>	<b>15,000</b>		<b>Total Materials &amp; Services</b>	<b>15,000</b>
592	1,580	0	3998	Fund Balance	0
<b>592</b>	<b>1,580</b>	<b>0</b>		<b>Total Fund Balance</b>	<b>0</b>
<b>592</b>	<b>1,580</b>	<b>15,000</b>		<b>Total Expenditures and Fund Balance</b>	<b>15,000</b>

This fund is to support the charging stations on campus for electric vehicles.

**THIS PAGE LEFT  
INTENTIONALLY BLANK**

# **CAPITAL PROJECTS FUNDS**

**THIS PAGE LEFT  
INTENTIONALLY BLANK**

**KLAMATH COMMUNITY COLLEGE DISTRICT**

**Fiscal Year 2026-2027**

**500 - CAPITAL PROJECTS FUND**

<b>Actual 2023-24</b>	<b>Actual 2024-25</b>	<b>Budget 2025-26</b>	<b>Number</b>	<b>Account Description</b>	<b>Proposed Amount</b>
12,138	6,268	0	4210	Grants and Contracts	0
<b>12,138</b>	<b>6,268</b>	<b>0</b>		<b>Total Local Sources</b>	<b>0</b>
21,192	20,883	10,000	4600	Interest, Investment	10,000
<b>21,192</b>	<b>20,883</b>	<b>10,000</b>		<b>Total Interest Income</b>	<b>10,000</b>
0	0	0	4700	Miscellaneous Revenue	0
<b>0</b>	<b>0</b>	<b>0</b>		<b>Total Other Revenue</b>	<b>0</b>
60,000	30,000	200,000	5000	Transfers In - General Fund	300,000
<b>60,000</b>	<b>30,000</b>	<b>200,000</b>		<b>Total Transfers In</b>	<b>300,000</b>
459,974	439,300	400,000	5999	Carry Forward	200,000
<b>459,974</b>	<b>439,300</b>	<b>400,000</b>		<b>Total Carry Forward</b>	<b>200,000</b>
<b>553,304</b>	<b>496,451</b>	<b>610,000</b>		<b>Total Resources</b>	<b>510,000</b>

**KLAMATH COMMUNITY COLLEGE DISTRICT**

**Fiscal Year 2026-2027**

**7001 - Small Capital Projects**

<b>Actual 2023-24</b>	<b>Actual 2024-25</b>	<b>Budget 2025-26</b>	<b>Acct#</b>	<b>Account Description</b>	<b>Proposed Amount</b>
34,930	10,555	130,000	7050	Supplies	0
62,354	66,653	175,000	7400	Contracted Services	505,000
886	0	0	7645	Other Fees & Services	0
1,844	0	5,000	7920	Equipment Lease / Rental	5,000
13,990	0	100,000	7925	Tools & Equipment < \$5,000	0
<b>114,004</b>	<b>77,208</b>	<b>410,000</b>		<b>Total Materials &amp; Services</b>	<b>510,000</b>
<b>114,004</b>	<b>77,208</b>	<b>410,000</b>		<b>Total Expenditures and Fund Balance</b>	<b>510,000</b>

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 2026-2027**

**500 - Fund Balance**

<b>Actual 2023-24</b>	<b>Actual 2024-25</b>	<b>Budget 2025-26</b>	<b>Acct#</b>	<b>Account Description</b>	<b>Proposed Amount</b>
<b>0</b>	<b>0</b>	<b>200,000</b>		<b>Total Materials &amp; Services</b>	<b>0</b>
439,300	419,243	0	3998	Fund Balance	0
<b>439,300</b>	<b>419,243</b>	<b>0</b>		<b>Total Fund Balance</b>	<b>0</b>
<b>439,300</b>	<b>419,243</b>	<b>0</b>		<b>Total Expenditures and Fund Balance</b>	<b>0</b>
<b>553,304</b>	<b>496,451</b>	<b>610,000</b>		<b>Grand Total</b>	<b>510,000</b>

Department 7022 is inactive. See inactive section for expense detail.

# KLAMATH COMMUNITY COLLEGE DISTRICT

## Fiscal Year 2026-2027

### 504 - CHILDCARE CENTER

Actual 2023-24	Actual 2024-25	Budget 2025-26	Number	Account Description	Proposed Amount
0	0	5,000,000	4000	Federal Grants	5,000,000
<b>0</b>	<b>0</b>	<b>5,000,000</b>		<b>Total Federal Sources</b>	<b>5,000,000</b>
91,150	446,243	10,000,000	4110	Grants and Contracts	9,450,000
<b>91,150</b>	<b>446,243</b>	<b>10,000,000</b>		<b>Total State Sources</b>	<b>9,450,000</b>
0	500,000	50,000	4110	Grants and Contracts	50,000
57,343	56,400	56,400	4230	Facility Use Fee	56,400
0	126,700	493,600	4280	Contribution from KCC Foundation	500,000
<b>57,343</b>	<b>683,100</b>	<b>600,000</b>		<b>Total Local Sources</b>	<b>606,400</b>
27,969	16,745	0	4600	Interest, Investment	0
<b>27,969</b>	<b>16,745</b>	<b>0</b>		<b>Total Interest Income</b>	<b>0</b>
500,000	500,000	0	5000	Transfers In - General Fund	0
<b>500,000</b>	<b>500,000</b>	<b>0</b>		<b>Total Transfers In</b>	<b>0</b>
63,261	648,574	1,200,000	5999	Carry Forward	500,000
<b>63,261</b>	<b>648,574</b>	<b>1,200,000</b>		<b>Total Carry Forward</b>	<b>500,000</b>
<b>739,723</b>	<b>2,294,662</b>	<b>16,800,000</b>		<b>Total Resources</b>	<b>15,556,400</b>

**KLAMATH COMMUNITY COLLEGE DISTRICT**

**Fiscal Year 2026-2027**

**7021 - Capital proj - Childcare Center**

<b>Actual 2023-24</b>	<b>Actual 2024-25</b>	<b>Budget 2025-26</b>	<b>Acct#</b>	<b>Account Description</b>	<b>Proposed Amount</b>
15,500	6,917	0	6600	Administrative Salaries	0
1,000	529	0	1	FICA	0
4	1	0	2	Worker's Compensation	0
310	102	0	3	Unemployment	0
4,000	2,325	0	4	PERS	0
107	43	0	8	Paid Family & Medical Leave	0
<b>20,921</b>	<b>9,917</b>	<b>0</b>		<b>Total Personnel Services</b>	<b>0</b>
1,317	0	0	7050	Supplies	0
68,911	371,885	16,800,000	7400	Contracted Services	11,056,400
<b>70,228</b>	<b>371,885</b>	<b>16,800,000</b>		<b>Total Materials &amp; Services</b>	<b>11,056,400</b>
<b>91,150</b>	<b>381,802</b>	<b>16,800,000</b>		<b>Total Expenditures and Fund Balance</b>	<b>11,056,400</b>

The purpose of this project is to build a facility to house a Childcare Learning Center which will be used for Educational instruction as well as provide much needed Childcare to the residents of Klamath County. This cost center supports the Strategic Plan Initiatives of Access and Excellence, and the Core Themes, "Meet the needs of the Student, Business and community".

**KLAMATH COMMUNITY COLLEGE DISTRICT**

**Fiscal Year 2026-2027**

**7511 - CLC - HECC Cap Const Grant**

<b>Actual 2023-24</b>	<b>Actual 2024-25</b>	<b>Budget 2025-26</b>	<b>Acct#</b>	<b>Account Description</b>	<b>Proposed Amount</b>
0	128,882	0	7400	Contracted Services	3,000,000
0	<b>128,882</b>	0		<b>Total Materials &amp; Services</b>	<b>3,000,000</b>
0	<b>128,882</b>	0		<b>Total Expenditures and Fund Balance</b>	<b>3,000,000</b>

The purpose of this project is to build a facility to house a Childcare Learning Center which will be used for Educational instruction as well as provide much needed Childcare to the residents of Klamath County. This cost center supports the Strategic Plan Initiatives of Access and Excellence, and the Core Themes, "Meet the needs of the Student, Business and community".

**KLAMATH COMMUNITY COLLEGE DISTRICT**

**Fiscal Year 2026-2027**

**7513 - CLC Business Oregon Grant**

<b>Actual 2023-24</b>	<b>Actual 2024-25</b>	<b>Budget 2025-26</b>	<b>Acct#</b>	<b>Account Description</b>	<b>Proposed Amount</b>
0	0	0	7400	Contracted Services	1,500,000
0	0	0		<b>Total Materials &amp; Services</b>	<b>1,500,000</b>
0	0	0		<b>Total Expenditures and Fund Balance</b>	<b>1,500,000</b>

The purpose of this project is to build a facility to house a Childcare Learning Center which will be used for Educational instruction as well as provide much needed Childcare to the residents of Klamath County. This cost center supports the Strategic Plan Initiatives of Access and Excellence, and the Core Themes, "Meet the needs of the Student, Business and community".

**KLAMATH COMMUNITY COLLEGE DISTRICT**

**Fiscal Year 2026-2027**

**504 - Fund Balance**

<b>Actual 2023-24</b>	<b>Actual 2024-25</b>	<b>Budget 2025-26</b>	<b>Acct#</b>	<b>Account Description</b>	<b>Proposed Amount</b>
<b>0</b>	<b>500,000</b>	<b>0</b>		<b>Total Materials &amp; Services</b>	<b>0</b>
648,574	1,283,977	0	3998	Fund Balance	0
<b>648,574</b>	<b>1,283,977</b>	<b>0</b>		<b>Total Fund Balance</b>	<b>0</b>
648,574	1,283,977	0		<b>Total Expenditures and Fund Balance</b>	<b>0</b>
<b>739,723</b>	<b>2,294,662</b>	<b>16,800,000</b>		<b>Grand Total</b>	<b>15,556,400</b>

Department 7023 is inactive. See inactive section for expense detail.

**KLAMATH COMMUNITY COLLEGE DISTRICT**

**Fiscal Year 2026-2027**

**505 - COSMETOLOGY BUILDING**

<b>Actual 2023-24</b>	<b>Actual 2024-25</b>	<b>Budget 2025-26</b>	<b>Number</b>	<b>Account Description</b>	<b>Proposed Amount</b>
0	0	4,000,000	4110	Grants and Contracts	4,000,000
<b>0</b>	<b>0</b>	<b>4,000,000</b>		<b>Total State Sources</b>	<b>4,000,000</b>
0	0	4,000,000	5000	Transfers In - General Fund	0
<b>0</b>	<b>0</b>	<b>4,000,000</b>		<b>Total Transfers In</b>	<b>0</b>
0	0	0	5999	Carry Forward	3,250,000
<b>0</b>	<b>0</b>	<b>0</b>		<b>Total Carry Forward</b>	<b>3,250,000</b>
<b>0</b>	<b>0</b>	<b>8,000,000</b>		<b>Total Resources</b>	<b>7,250,000</b>

**KLAMATH COMMUNITY COLLEGE DISTRICT**

**Fiscal Year 2026-2027**

**7025 - Cap Proj - Cosmetology Building**

<b>Actual 2023-24</b>	<b>Actual 2024-25</b>	<b>Budget 2025-26</b>	<b>Acct#</b>	<b>Account Description</b>	<b>Proposed Amount</b>
0	0	5,000	6600	Administrative Salaries	0
<b>0</b>	<b>0</b>	<b>5,000</b>		<b>Total Personnel Services</b>	<b>0</b>
0	0	7,995,000	7400	Contracted Services	3,250,000
<b>0</b>	<b>0</b>	<b>7,995,000</b>		<b>Total Materials &amp; Services</b>	<b>3,250,000</b>
<b>0</b>	<b>0</b>	<b>8,000,000</b>		<b>Total Expenditures and Fund Balance</b>	<b>3,250,000</b>

The purpose of this project is to build a facility to house Cosmetology Program which will be used for Educational instruction as well as provide salon services to the residents of Klamath County. This cost center supports the Strategic Plan Initiatives of Access and Excellence, and the Core Themes, "Meet the needs of the Student, Business and community".

**KLAMATH COMMUNITY COLLEGE DISTRICT**

**Fiscal Year 2026-2027**

**7512 - HECC Cosmo Cap Const Grant**

<b>Actual 2023-24</b>	<b>Actual 2024-25</b>	<b>Budget 2025-26</b>	<b>Acct#</b>	<b>Account Description</b>	<b>Proposed Amount</b>
0	0	0	7400	Contracted Services	4,000,000
0	0	0		<b>Total Materials &amp; Services</b>	<b>4,000,000</b>
0	0	0		<b>Total Expenditures and Fund Balance</b>	<b>4,000,000</b>
0	0	8,000,000		<b>Grand Total</b>	<b>7,250,000</b>

The purpose of this project is to build a facility to house Cosmetology Program which will be used for Educational instruction as well as provide salon services to the residents of Klamath County. This cost center supports the Strategic Plan Initiatives of Access and Excellence, and the Core Themes, "Meet the needs of the Student, Business and community".

**KLAMATH COMMUNITY COLLEGE DISTRICT**

**Fiscal Year 2026-2027**

**506 - Capital Project Badger Village**

<b>Actual 2023-24</b>	<b>Actual 2024-25</b>	<b>Budget 2025-26</b>	<b>Number</b>	<b>Account Description</b>	<b>Proposed Amount</b>
0	389	30,000	5000	Transfers In - General Fund	30,000
<b>0</b>	<b>389</b>	<b>30,000</b>		<b>Total Transfers In</b>	<b>30,000</b>
<b>0</b>	<b>389</b>	<b>30,000</b>		<b>Total Resources</b>	<b>30,000</b>

**KLAMATH COMMUNITY COLLEGE DISTRICT**

**Fiscal Year 2026-2027**

**7024 - Badger Village**

<b>Actual 2023-24</b>	<b>Actual 2024-25</b>	<b>Budget 2025-26</b>	<b>Acct#</b>	<b>Account Description</b>	<b>Proposed Amount</b>
0	0	5,000	6600	Administrative Salaries	5,000
<b>0</b>	<b>0</b>	<b>5,000</b>		<b>Total Personnel Services</b>	<b>5,000</b>
0	389	25,000	7400	Contracted Services	25,000
<b>0</b>	<b>389</b>	<b>25,000</b>		<b>Total Materials &amp; Services</b>	<b>25,000</b>
<b>0</b>	<b>389</b>	<b>30,000</b>		<b>Total Expenditures and Fund Balance</b>	<b>30,000</b>

The purpose of this project is to build a facility to provide housing for students on campus. This cost center supports the Strategic Plan Initiatives of Access and Excellence, and the Core Themes, "Meet the needs of the Student, Business and community".

**THIS PAGE LEFT  
INTENTIONALLY BLANK**

## **INACTIVE DEPARTMENT SUMMARY**

**THIS PAGE LEFT  
INTENTIONALLY BLANK**

**KLAMATH COMMUNITY COLLEGE DISTRICT**

**Fiscal Year 2026-2027**

**1111 - Course Fees - Agriculture**

<b>Actual 2023-24</b>	<b>Actual 2024-25</b>	<b>Budget 2025-26</b>	<b>Acct#</b>	<b>Account Description</b>	<b>Proposed Amount</b>
165	0	3,500	7050	Supplies	0
165	0	3,500		<b>Total Materials &amp; Services</b>	<b>0</b>
165	0	3,500		<b>Total Expenditures and Fund Balance</b>	<b>0</b>

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 2026-2027**

**1153 - Agricultural Science**

<b>Actual 2023-24</b>	<b>Actual 2024-25</b>	<b>Budget 2025-26</b>	<b>Acct#</b>	<b>Account Description</b>	<b>Proposed Amount</b>
77,442	81,014	0	6100	Full Time Faculty	0
8,587	19,009	15,000	6120	Adjunct Faculty - Credit	0
931	0	0	6900	Student Wages	0
6,616	7,665	1,148	1	FICA	0
21	18	46	2	Worker's Compensation	0
2,096	1,305	300	3	Unemployment	0
28,616	25,912	3,669	4	PERS	0
115	160	0	5	Life Insurance	0
173	223	0	6	Accident/Disability Insurance	0
9,560	1,600	0	7	Health Insurance	0
460	685	110	8	Paid Family & Medical Leave	0
<b>134,615</b>	<b>137,593</b>	<b>20,273</b>		<b>Total Personnel Services</b>	<b>0</b>
<b>134,615</b>	<b>137,593</b>	<b>20,273</b>		<b>Total Expenditures</b>	<b>0</b>

This program was suspended based on continued low enrollment, low graduation rates, and lack of viability. The budget will continue to support adjunct faculty for the program tach out.

# KLAMATH COMMUNITY COLLEGE DISTRICT

## Fiscal Year 2026-2027

### 1207 - High School Equivalency Prog.- (HEP)

Actual 2023-24	Actual 2024-25	Budget 2025-26	Acct#	Account Description	Proposed Amount
23,815	0	0	6200	Adjunct Faculty - Non-Credit	0
72,129	4,901	0	6600	Administrative Salaries	0
111,716	0	0	6700	Full Time Support Staff	0
29,283	0	0	6800	Part Time Support Staff	0
18,235	383	0	1	FICA	0
75	1	0	2	Worker's Compensation	0
5,562	69	0	3	Unemployment	0
68,281	1,495	0	4	PERS	0
274	11	0	5	Life Insurance	0
427	15	0	6	Accident/Disability Insurance	0
55,663	1,287	0	7	Health Insurance	0
1,174	30	0	8	Paid Family & Medical Leave	0
<b>386,633</b>	<b>8,193</b>	<b>0</b>		<b>Total Personnel Services</b>	<b>0</b>
336	0	0	7050	Supplies	0
1,789	0	0	7150	Marketing	0
2,253	0	0	7240	Travel	0
10,727	0	0	7250	Training & Continuing Education	0
3,032	0	0	7253	Other Training Stipends	0
3,445	0	0	7300	Student Support - Exempt	0
8,275	0	0	7301	Student Support - Non-Educational	0
1,500	0	0	7350	Dues / Memberships	0
3,855	0	0	7758	Student Tuition Waivers - GED/Other	0
1,483	0	0	7925	Tools & Equipment < \$5,000	0
<b>36,695</b>	<b>0</b>	<b>0</b>		<b>Total Materials &amp; Services</b>	<b>0</b>
32,653	712	0	9110	Indirect Cost Expense	0
<b>32,653</b>	<b>712</b>	<b>0</b>		<b>Total Transfers Out</b>	<b>0</b>
<b>455,981</b>	<b>8,906</b>	<b>0</b>		<b>Total Expenditures and Fund Balance</b>	<b>0</b>

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 2026-2027**

**1312 - Course Fees - Diesel**

<b>Actual 2023-24</b>	<b>Actual 2024-25</b>	<b>Budget 2025-26</b>	<b>Acct#</b>	<b>Account Description</b>	<b>Proposed Amount</b>
8,505	12,413	0	7050	Supplies	0
1,459	2,737	0	7060	Books	0
436	1,411	0	7360	Subscriptions	0
3,773	5,267	0	7400	Contracted Services	0
797	3,118	0	7925	Tools & Equipment < \$5,000	0
<b>14,970</b>	<b>24,946</b>	<b>0</b>		<b>Total Materials &amp; Services</b>	<b>0</b>
<b>14,970</b>	<b>24,946</b>	<b>0</b>		<b>Total Expenditures and Fund Balance</b>	<b>0</b>

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 2026-2027

### 1352 - Diesel

Actual 2023-24	Actual 2024-25	Budget 2025-26	Acct#	Account Description	Proposed Amount
77,779	82,448	0	6130	Full Time - 9 Month Faculty	0
22,752	31,311	0	6800	Part Time Support Staff	0
0	706	0	6900	Student Wages	0
7,683	8,893	0	1	FICA	0
24	29	0	2	Worker's Compensation	0
2,599	1,433	0	3	Unemployment	0
26,464	32,362	0	4	PERS	0
123	188	0	5	Life Insurance	0
190	260	0	6	Accident/Disability Insurance	0
25,907	21,242	0	7	Health Insurance	0
618	794	0	8	Paid Family & Medical Leave	0
<b>164,139</b>	<b>179,667</b>	<b>0</b>		<b>Total Personnel Services</b>	<b>0</b>
<b>164,139</b>	<b>179,667</b>	<b>0</b>		<b>Total Expenditures</b>	<b>0</b>

The Diesel Department budget has been consolidated with the Auto Department budget due to overlappingness of instruction, support personnel, supplies, materials etc.

**KLAMATH COMMUNITY COLLEGE DISTRICT**

**Fiscal Year 2026-2027**

**1510 - HS Nursing Grant**

<b>Actual 2023-24</b>	<b>Actual 2024-25</b>	<b>Budget 2025-26</b>	<b>Acct#</b>	<b>Account Description</b>	<b>Proposed Amount</b>
15,834	8,307	21,702	6130	Full Time - 9 Month Faculty	0
1,239	652	1,660	1	FICA	0
4	1	11	2	Worker's Compensation	0
428	108	434	3	Unemployment	0
4,826	2,539	6,795	4	PERS	0
25	19	30	5	Life Insurance	0
36	26	50	6	Accident/Disability Insurance	0
1,836	993	5,150	7	Health Insurance	0
98	61	158	8	Paid Family & Medical Leave	0
<b>24,327</b>	<b>12,706</b>	<b>35,990</b>		<b>Total Personnel Services</b>	<b>0</b>
1,942	636	0	7400	Contracted Services	0
<b>1,942</b>	<b>636</b>	<b>0</b>		<b>Total Materials &amp; Services</b>	<b>0</b>
<b>26,268</b>	<b>13,342</b>	<b>35,990</b>		<b>Total Expenditures</b>	<b>0</b>

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 2026-2027**

**1518 - Well Drilling and Curriculum**

<b>Actual 2023-24</b>	<b>Actual 2024-25</b>	<b>Budget 2025-26</b>	<b>Acct#</b>	<b>Account Description</b>	<b>Proposed Amount</b>
0	9,598	5,269	6200	Adjunct Faculty - Non-Credit	0
0	734	405	1	FICA	0
0	3	23	2	Worker's Compensation	0
0	125	134	3	Unemployment	0
0	1,453	1,682	4	PERS	0
0	67	38	8	Paid Family & Medical Leave	0
<b>0</b>	<b>11,980</b>	<b>7,551</b>		<b>Total Personnel Services</b>	<b>0</b>
0	0	743	7925	Tools & Equipment < \$5,000	0
<b>0</b>	<b>0</b>	<b>743</b>		<b>Total Materials &amp; Services</b>	<b>0</b>
845,526	47,118	58,708	8000	Equipment - Exempt	0
<b>845,526</b>	<b>47,118</b>	<b>58,708</b>		<b>Total Capital Outlay</b>	<b>0</b>
<b>845,526</b>	<b>59,098</b>	<b>67,002</b>		<b>Total Expenditures and Fund Balance</b>	<b>0</b>

To provide funding to purchase a well-drilling rig and to create well driller's curriculum

# KLAMATH COMMUNITY COLLEGE DISTRICT

## Fiscal Year 2026-2027

### 1519 - SBDC Business Oregon Grant

Actual 2023-24	Actual 2024-25	Budget 2025-26	Acct#	Account Description	Proposed Amount
0	40,491	7,500	6700	Full Time Support Staff	0
0	3,110	574	1	FICA	0
0	11	46	2	Worker's Compensation	0
0	565	150	3	Unemployment	0
0	12,867	2,348	4	PERS	0
0	95	120	5	Life Insurance	0
0	137	198	6	Accident/Disability Insurance	0
0	7,906	221	7	Health Insurance	0
0	307	55	8	Paid Family & Medical Leave	0
<b>0</b>	<b>65,488</b>	<b>11,212</b>		<b>Total Personnel Services</b>	<b>0</b>
0	574	0	7050	Supplies	0
0	6,231	0	7150	Marketing	0
0	1,100	0	7240	Travel	0
0	3,185	0	7250	Training & Continuing Education	0
<b>0</b>	<b>11,090</b>	<b>0</b>		<b>Total Materials &amp; Services</b>	<b>0</b>
0	9,955	0	9110	Indirect Cost Expense	0
<b>0</b>	<b>9,955</b>	<b>0</b>		<b>Total Transfers Out</b>	<b>0</b>
<b>0</b>	<b>86,533</b>	<b>11,212</b>		<b>Total Expenditures and Fund Balance</b>	<b>0</b>

The project will expand outreach and services to underserved populations in Klamath and Lake counties (Hispanic/Latino and Klamath Tribes communities) through increased center operational capacity, and enhanced outreach and marketing to traditionally underserved and priority populations.

**KLAMATH COMMUNITY COLLEGE DISTRICT**

**Fiscal Year 2026-2027**

**1522 - SBDC - City of KF Grant**

<b>Actual 2023-24</b>	<b>Actual 2024-25</b>	<b>Budget 2025-26</b>	<b>Acct#</b>	<b>Account Description</b>	<b>Proposed Amount</b>
0	0	15,000	6700	Full Time Support Staff	0
0	0	1,147	1	FICA	0
0	0	46	2	Worker's Compensation	0
0	0	300	3	Unemployment	0
0	0	4,697	4	PERS	0
0	0	120	5	Life Insurance	0
0	0	198	6	Accident/Disability Insurance	0
0	0	3,383	7	Health Insurance	0
0	0	109	8	Paid Family & Medical Leave	0
<b>0</b>	<b>0</b>	<b>25,000</b>		<b>Total Personnel Services</b>	<b>0</b>
<b>0</b>	<b>0</b>	<b>25,000</b>		<b>Total Expenditures and Fund Balance</b>	<b>0</b>

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 full-time 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 2026-2027**

**1524 - Oregon Rural Health Grant**

<b>Actual 2023-24</b>	<b>Actual 2024-25</b>	<b>Budget 2025-26</b>	<b>Acct#</b>	<b>Account Description</b>	<b>Proposed Amount</b>
0	0	2,500	7300	Student Support - Exempt	0
0	0	6,500	7755	Student Tuition Waivers - Credit	0
0	0	6,000	7756	Student Tuition Waivers - Non-Credit	0
<b>0</b>	<b>0</b>	<b>15,000</b>		<b>Total Materials &amp; Services</b>	<b>0</b>
<b>0</b>	<b>0</b>	<b>15,000</b>		<b>Total Expenditures</b>	<b>0</b>

**KLAMATH COMMUNITY COLLEGE DISTRICT**

**Fiscal Year 2026-2027**

**2518 - SBDC - Foundation**

<b>Actual 2023-24</b>	<b>Actual 2024-25</b>	<b>Budget 2025-26</b>	<b>Acct#</b>	<b>Account Description</b>	<b>Proposed Amount</b>
7,732	0	0	6600	Administrative Salaries	0
2,268	0	0	6800	Part Time Support Staff	0
765	0	0	1	FICA	0
2	0	0	2	Worker's Compensation	0
270	0	0	3	Unemployment	0
690	0	0	4	PERS	0
62	0	0	8	Paid Family & Medical Leave	0
<b>11,789</b>	<b>0</b>	<b>0</b>		<b>Total Personnel Services</b>	<b>0</b>
<b>11,789</b>	<b>0</b>	<b>0</b>		<b>Total Expenditures and Fund Balance</b>	<b>0</b>

**KLAMATH COMMUNITY COLLEGE DISTRICT**

**Fiscal Year 2026-2027**

**2522 - SBDC - Foundation - Ford Foundation**

<b>Actual 2023-24</b>	<b>Actual 2024-25</b>	<b>Budget 2025-26</b>	<b>Acct#</b>	<b>Account Description</b>	<b>Proposed Amount</b>
30,969	0	0	6600	Administrative Salaries	0
9,946	0	0	6800	Part Time Support Staff	0
3,098	0	0	1	FICA	0
16	0	0	2	Worker's Compensation	0
1,067	0	0	3	Unemployment	0
3,030	0	0	4	PERS	0
70	0	0	5	Life Insurance	0
98	0	0	6	Accident/Disability Insurance	0
4,000	0	0	7	Health Insurance	0
248	0	0	8	Paid Family & Medical Leave	0
<b>52,543</b>	<b>0</b>	<b>0</b>		<b>Total Personnel Services</b>	<b>0</b>
<b>52,543</b>	<b>0</b>	<b>0</b>		<b>Total Expenditures and Fund Balance</b>	<b>0</b>

**KLAMATH COMMUNITY COLLEGE DISTRICT**

**Fiscal Year 2026-2027**

**2524 - SBDC - OCF**

<b>Actual 2023-24</b>	<b>Actual 2024-25</b>	<b>Budget 2025-26</b>	<b>Acct#</b>	<b>Account Description</b>	<b>Proposed Amount</b>
7,190	0	0	6800	Part Time Support Staff	0
550	0	0	1	FICA	0
1	0	0	2	Worker's Compensation	0
101	0	0	3	Unemployment	0
2,158	0	0	4	PERS	0
<b>10,000</b>	<b>0</b>	<b>0</b>		<b>Total Personnel Services</b>	<b>0</b>
<b>10,000</b>	<b>0</b>	<b>0</b>		<b>Total Expenditures and Fund Balance</b>	<b>0</b>

**KLAMATH COMMUNITY COLLEGE DISTRICT**

**Fiscal Year 2026-2027**

**2525 - SENCE/CCSE**

<b>Actual 2023-24</b>	<b>Actual 2024-25</b>	<b>Budget 2025-26</b>	<b>Acct#</b>	<b>Account Description</b>	<b>Proposed Amount</b>
81,300	24,930	0	7400	Contracted Services	0
<b>81,300</b>	<b>24,930</b>	<b>0</b>		<b>Total Materials &amp; Services</b>	<b>0</b>
8,130	2,493	0	9110	Indirect Cost Expense	0
<b>8,130</b>	<b>2,493</b>	<b>0</b>		<b>Total Transfers Out</b>	<b>0</b>
<b>89,430</b>	<b>27,423</b>	<b>0</b>		<b>Total Expenditures</b>	<b>0</b>

Departments 2525, 2527, 2531, 3528, 3533, 3540, 5506 and 5507 are inactive. See inactive section for expense detail.

**KLAMATH COMMUNITY COLLEGE DISTRICT**

**Fiscal Year 2026-2027**

**2532 - USDA - FS Grant**

<b>Actual 2023-24</b>	<b>Actual 2024-25</b>	<b>Budget 2025-26</b>	<b>Acct#</b>	<b>Account Description</b>	<b>Proposed Amount</b>
33,000	0	0	6600	Administrative Salaries	0
2,402	0	0	1	FICA	0
10	0	0	2	Worker's Compensation	0
643	0	0	3	Unemployment	0
9,992	0	0	4	PERS	0
74	0	0	5	Life Insurance	0
105	0	0	6	Accident/Disability Insurance	0
14,080	0	0	7	Health Insurance	0
130	0	0	8	Paid Family & Medical Leave	0
<b>60,435</b>	<b>0</b>	<b>0</b>		<b>Total Personnel Services</b>	<b>0</b>
10,995	0	0	7050	Supplies	0
5,586	0	0	7150	Marketing	0
8,543	0	0	7240	Travel	0
235	0	0	7400	Contracted Services	0
33,882	0	0	7925	Tools & Equipment < \$5,000	0
<b>59,241</b>	<b>0</b>	<b>0</b>		<b>Total Materials &amp; Services</b>	<b>0</b>
8,844	0	0	8000	Equipment	0
<b>8,844</b>	<b>0</b>	<b>0</b>		<b>Total Capital Outlay</b>	<b>0</b>
10,360	0	0	9110	Indirect Cost Expense	0
<b>10,360</b>	<b>0</b>	<b>0</b>		<b>Total Transfers Out</b>	<b>0</b>
<b>138,880</b>	<b>0</b>	<b>0</b>		<b>Total Expenditures and Fund Balance</b>	<b>0</b>

Workforce diversity/capacity building for wildland fire career development course curriculum and delivery.

**KLAMATH COMMUNITY COLLEGE DISTRICT**

**Fiscal Year 2026-2027**

**2533 - DOL Strengthening Community Colleges**

<b>Actual 2023-24</b>	<b>Actual 2024-25</b>	<b>Budget 2025-26</b>	<b>Acct#</b>	<b>Account Description</b>	<b>Proposed Amount</b>
79,776	36,922	0	6700	Full Time Support Staff	0
6,078	2,814	0	1	FICA	0
22	10	0	2	Worker's Compensation	0
1,894	521	0	3	Unemployment	0
24,223	11,252	0	4	PERS	0
45	66	0	5	Life Insurance	0
74	87	0	6	Accident/Disability Insurance	0
22,783	11,668	0	7	Health Insurance	0
397	228	0	8	Paid Family & Medical Leave	0
<b>135,292</b>	<b>63,567</b>	<b>0</b>		<b>Total Personnel Services</b>	<b>0</b>
2,699	0	0	7050	Supplies	0
2,609	2,043	0	7240	Travel	0
<b>5,308</b>	<b>2,043</b>	<b>0</b>		<b>Total Materials &amp; Services</b>	<b>0</b>
<b>140,600</b>	<b>65,611</b>	<b>0</b>		<b>Total Expenditures and Fund Balance</b>	<b>0</b>

KCC will build accelerated learning pathways in advanced manufacturing and cybersecurity in this consortium project (subaward) managed through Mt. Hood Community College. This grant sunsets in January. Full time staff funds will need to be added to the GL for the Lab coordinator.

**KLAMATH COMMUNITY COLLEGE DISTRICT**

**Fiscal Year 2026-2027**

**2535 - SOESD-IGNITE Grant**

<b>Actual 2023-24</b>	<b>Actual 2024-25</b>	<b>Budget 2025-26</b>	<b>Acct#</b>	<b>Account Description</b>	<b>Proposed Amount</b>
10,147	1,124	0	7925	Tools & Equipment < \$5,000	0
<b>10,147</b>	<b>1,124</b>	<b>0</b>		<b>Total Materials &amp; Services</b>	<b>0</b>
14,481	0	0	8000	Equipment	0
<b>14,481</b>	<b>0</b>	<b>0</b>		<b>Total Capital Outlay</b>	<b>0</b>
<b>24,628</b>	<b>1,124</b>	<b>0</b>		<b>Total Expenditures and Fund Balance</b>	<b>0</b>

Ignite-To Expand Pre-Apprenticeship Programs with staffing, marketing, and contribution for a traveling county-wide construction trailer. The match portion of this will be applied toward purchasing of construction tools and equipment for the trailer.

**KLAMATH COMMUNITY COLLEGE DISTRICT**

**Fiscal Year 2026-2027**

**2536 - Vocational Rehabilitation Grant**

<b>Actual 2023-24</b>	<b>Actual 2024-25</b>	<b>Budget 2025-26</b>	<b>Acct#</b>	<b>Account Description</b>	<b>Proposed Amount</b>
54,733	43,480	52,968	6700	Full Time Support Staff	0
4,121	3,330	4,052	1	FICA	0
18	15	46	2	Worker's Compensation	0
1,295	581	1,050	3	Unemployment	0
16,653	6,573	16,584	4	PERS	0
104	38	120	5	Life Insurance	0
163	57	198	6	Accident/Disability Insurance	0
18,046	0	21,934	7	Health Insurance	0
288	298	387	8	Paid Family & Medical Leave	0
<b>95,421</b>	<b>54,373</b>	<b>97,339</b>		<b>Total Personnel Services</b>	<b>0</b>
56	106	1,000	7050	Supplies	0
866	5,451	5,000	7240	Travel	0
307	4,256	20,000	7250	Training & Continuing Education	0
<b>1,229</b>	<b>9,814</b>	<b>26,000</b>		<b>Total Materials &amp; Services</b>	<b>0</b>
28,995	19,256	37,002	9110	Indirect Cost Expense	0
<b>28,995</b>	<b>19,256</b>	<b>37,002</b>		<b>Total Transfers Out</b>	<b>0</b>
<b>125,645</b>	<b>83,442</b>	<b>160,341</b>		<b>Total Expenditures and Fund Balance</b>	<b>0</b>

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 2026-2027

### 2539 - CCL Navigator Grant

Actual 2023-24	Actual 2024-25	Budget 2025-26	Acct#	Account Description	Proposed Amount
0	1,120	0	6200	Administrative Salaries	0
63,600	16,854	0	6600	Administrative Salaries	0
0	0	70,000	6700	Full Time Support Staff	0
4,904	1,386	5,355	1	FICA	0
18	4	23	2	Worker's Compensation	0
1,513	288	1,400	3	Unemployment	0
19,314	5,309	21,917	4	PERS	0
92	33	60	5	Life Insurance	0
145	48	171	6	Accident/Disability Insurance	0
9,286	2,359	5,101	7	Health Insurance	0
329	112	511	8	Paid Family & Medical Leave	0
<b>99,200</b>	<b>27,513</b>	<b>104,538</b>		<b>Total Personnel Services</b>	<b>0</b>
25,760	6,402	2,700	7050	Supplies	0
1,011	0	0	7051	Supplies for Students	0
6,188	256	2,000	7240	Travel	0
120	0	0	7250	Training & Continuing Education	0
5,665	0	0	7400	Contracted Services	0
13,852	4,855	0	7925	Tools & Equipment < \$5,000	0
<b>52,595</b>	<b>11,513</b>	<b>4,700</b>		<b>Total Materials &amp; Services</b>	<b>0</b>
11,220	0	0	8000	Equipment	0
<b>11,220</b>	<b>0</b>	<b>0</b>		<b>Total Capital Outlay</b>	<b>0</b>
16,302	3,323	0	9110	Indirect Cost Expense	0
<b>16,302</b>	<b>3,323</b>	<b>0</b>		<b>Total Transfers Out</b>	<b>0</b>
<b>179,317</b>	<b>42,349</b>	<b>109,238</b>		<b>Total Expenditures and Fund Balance</b>	<b>0</b>

To build the capacity of States, Local Education Agencies, and schools to sustain meaningful and effective teaching and learning and address the needs of underserved students.

**KLAMATH COMMUNITY COLLEGE DISTRICT**

**Fiscal Year 2026-2027**

**2541 - CCL Navigator 24-25**

<b>Actual 2023-24</b>	<b>Actual 2024-25</b>	<b>Budget 2025-26</b>	<b>Acct#</b>	<b>Account Description</b>	<b>Proposed Amount</b>
0	43,167	0	6600	Administrative Salaries	0
0	3,330	0	1	FICA	0
0	10	0	2	Worker's Compensation	0
0	563	0	3	Unemployment	0
0	13,163	0	4	PERS	0
0	88	0	5	Life Insurance	0
0	125	0	6	Accident/Disability Insurance	0
0	5,623	0	7	Health Insurance	0
0	297	0	8	Paid Family & Medical Leave	0
<b>0</b>	<b>66,366</b>	<b>0</b>		<b>Total Personnel Services</b>	<b>0</b>
<b>0</b>	<b>66,366</b>	<b>0</b>		<b>Total Expenditures and Fund Balance</b>	<b>0</b>

**KLAMATH COMMUNITY COLLEGE DISTRICT**

**Fiscal Year 2026-2027**

**2546 - HECC BSN Grant**

<b>Actual 2023-24</b>	<b>Actual 2024-25</b>	<b>Budget 2025-26</b>	<b>Acct#</b>	<b>Account Description</b>	<b>Proposed Amount</b>
0	33,396	0	6600	Administrative Salaries	0
0	2,563	0	1	FICA	0
0	6	0	2	Worker's Compensation	0
0	461	0	3	Unemployment	0
0	7,751	0	4	PERS	0
0	67	0	5	Life Insurance	0
0	94	0	6	Accident/Disability Insurance	0
0	5,178	0	7	Health Insurance	0
0	221	0	8	Paid Family & Medical Leave	0
<b>0</b>	<b>49,737</b>	<b>0</b>		<b>Total Personnel Services</b>	<b>0</b>
0	855	0	7060	Books	0
0	10,697	0	7400	Contracted Services	0
<b>0</b>	<b>11,552</b>	<b>0</b>		<b>Total Materials &amp; Services</b>	<b>0</b>
<b>0</b>	<b>61,289</b>	<b>0</b>		<b>Total Expenditures</b>	<b>0</b>

**KLAMATH COMMUNITY COLLEGE DISTRICT**

**Fiscal Year 2026-2027**

**3022 - First Gen Support**

<b>Actual 2023-24</b>	<b>Actual 2024-25</b>	<b>Budget 2025-26</b>	<b>Acct#</b>	<b>Account Description</b>	<b>Proposed Amount</b>
3,621	0	0	7050	Supplies	0
895	0	0	7100	Printing	0
<b>4,516</b>	<b>0</b>	<b>0</b>		<b>Total Materials &amp; Services</b>	<b>0</b>
<b>4,516</b>	<b>0</b>	<b>0</b>		<b>Total Expenditures</b>	<b>0</b>

General Fund support for the First Gen Student Success Grant.

# KLAMATH COMMUNITY COLLEGE DISTRICT

## Fiscal Year 2026-2027

### 3502 - TRIO Grant

Actual 2023-24	Actual 2024-25	Budget 2025-26	Acct#	Account Description	Proposed Amount
79,209	108,440	15,735	6600	Administrative Salaries	0
45,022	47,861	7,046	6700	Full Time Support Staff	0
12,558	0	0	6800	Part Time Support Staff	0
3,297	5,048	3,001	6900	Student Wages	0
10,736	12,313	1,967	1	FICA	0
53	50	7	2	Worker's Compensation	0
3,327	2,199	218	3	Unemployment	0
32,785	47,627	7,133	4	PERS	0
246	345	50	5	Life Insurance	0
311	400	37	6	Accident/Disability Insurance	0
39,035	46,331	6,737	7	Health Insurance	0
709	1,068	186	8	Paid Family & Medical Leave	0
<b>227,287</b>	<b>271,682</b>	<b>42,117</b>		<b>Total Personnel Services</b>	<b>0</b>
1,090	1,289	14	7050	Supplies	0
208	0	0	7050	Supplies	0
1,407	3,937	0	7240	Travel	0
4,867	375	4,000	7250	Training & Continuing Education	0
758	4,000	0	7350	Dues / Memberships	0
1,890	1,890	1,000	7400	Contracted Services	0
2,011	5,784	0	7925	Tools & Equipment < \$5,000	0
<b>12,230</b>	<b>17,276</b>	<b>5,014</b>		<b>Total Materials &amp; Services</b>	<b>0</b>
19,145	23,117	3,841	9110	Indirect Cost Expense	0
<b>19,145</b>	<b>23,117</b>	<b>3,841</b>		<b>Total Transfers Out</b>	<b>0</b>
<b>258,662</b>	<b>312,074</b>	<b>50,972</b>		<b>Total Expenditures</b>	<b>0</b>

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 have a demonstrated academic need) and provides a variety of services to support and achieve success through regular academic advising, individualized and group study support, 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 peer mentors.

# KLAMATH COMMUNITY COLLEGE DISTRICT

## Fiscal Year 2026-2027

### 3524 - Strengthening Institutions - Title III

Actual 2023-24	Actual 2024-25	Budget 2025-26	Acct#	Account Description	Proposed Amount
7,000	6,000	0	6120	Adjunct Faculty - Credit	0
14,000	0	0	6130	Full Time - 9 Month Faculty	0
179,615	44,963	0	6600	Administrative Salaries	0
7,375	0	0	6700	Full Time Support Staff	0
456	0	0	6800	Part Time Support Staff	0
15,703	3,858	0	1	FICA	0
61	10	0	2	Worker's Compensation	0
4,741	805	0	3	Unemployment	0
60,808	14,622	0	4	PERS	0
322	87	0	5	Life Insurance	0
485	127	0	6	Accident/Disability Insurance	0
38,909	7,879	0	7	Health Insurance	0
998	312	0	8	Paid Family & Medical Leave	0
<b>330,474</b>	<b>78,662</b>	<b>0</b>		<b>Total Personnel Services</b>	<b>0</b>
471	220	0	7050	Supplies	0
2,327	815	0	7240	Travel	0
0	2,574	0	7250	Training & Continuing Education	0
1,530	0	0	7301	Student Support - Non-Educational	0
285	0	0	7350	Dues / Memberships	0
41,350	27,542	0	7360	Subscriptions	0
15,303	6,431	0	7400	Contracted Services	0
1,627	0	0	7925	Tools & Equipment < \$5,000	0
5,102	4,082	0	7935	Software < \$5,000	0
<b>67,994</b>	<b>41,665</b>	<b>0</b>		<b>Total Materials &amp; Services</b>	<b>0</b>
<b>398,468</b>	<b>120,326</b>	<b>0</b>		<b>Total Expenditures and Fund Balance</b>	<b>0</b>

The program helps eligible IHEs to become self-sufficient and expand their capacity to serve low-income students by providing funds to improve and strengthen the academic quality, institutional management, and fiscal stability of eligible institutions. This grant sunsets in October. The Career Services Center funding will need to be funded by the GL.

**KLAMATH COMMUNITY COLLEGE DISTRICT**

**Fiscal Year 2026-2027**

**3540 - SNAP-PTO Expansion Grant**

<b>Actual 2023-24</b>	<b>Actual 2024-25</b>	<b>Budget 2025-26</b>	<b>Acct#</b>	<b>Account Description</b>	<b>Proposed Amount</b>
0	0	1,750	7240	Travel	0
9,064	561	6,750	7300	Student Support - Exempt	0
14,127	0	0	7755	Student Tuition Waivers	0
4,859	0	0	7756	Student Tuition Waivers - Non-Credit	0
1,154	360	5,000	7758	Student Tuition Waivers - GED/Other	0
<b>29,204</b>	<b>921</b>	<b>13,500</b>		<b>Total Materials &amp; Services</b>	<b>0</b>
0	0	1,500	9110	Indirect Cost Expense	0
<b>0</b>	<b>0</b>	<b>1,500</b>		<b>Total Transfers Out</b>	<b>0</b>
<b>29,204</b>	<b>921</b>	<b>15,000</b>		<b>Total Expenditures</b>	<b>0</b>

**KLAMATH COMMUNITY COLLEGE DISTRICT**

**Fiscal Year 2026-2027**

**3541 - PTO Benefits Navigator Expansion**

<b>Actual 2023-24</b>	<b>Actual 2024-25</b>	<b>Budget 2025-26</b>	<b>Acct#</b>	<b>Account Description</b>	<b>Proposed Amount</b>
914	20,148	0	7050	Supplies	0
0	2,500	0	7925	Tools & Equipment < \$5,000	0
<b>914</b>	<b>22,648</b>	<b>0</b>		<b>Total Materials &amp; Services</b>	<b>0</b>
<b>914</b>	<b>22,648</b>	<b>0</b>		<b>Total Expenditures</b>	<b>0</b>

To provide additional funding to enhance the Benefit Navigator

**KLAMATH COMMUNITY COLLEGE DISTRICT**

**Fiscal Year 2026-2027**

**3542 - You Science-Career Assessment Grant**

<b>Actual 2023-24</b>	<b>Actual 2024-25</b>	<b>Budget 2025-26</b>	<b>Acct#</b>	<b>Account Description</b>	<b>Proposed Amount</b>
32,130	21,420	0	7400	Contracted Services	0
<b>32,130</b>	<b>21,420</b>	<b>0</b>		<b>Total Materials &amp; Services</b>	<b>0</b>
3,213	0	0	9110	Indirect Cost Expense	0
<b>3,213</b>	<b>0</b>	<b>0</b>		<b>Total Transfers Out</b>	<b>0</b>
<b>35,343</b>	<b>21,420</b>	<b>0</b>		<b>Total Expenditures</b>	<b>0</b>

The purpose is to enable Klamath Community College to obtain a career assessment software product and administer to Oreogn's community colleges.

**KLAMATH COMMUNITY COLLEGE DISTRICT**

**Fiscal Year 2026-2027**

**5054 - Wellness Fund (Internally Funded)**

<b>Actual 2023-24</b>	<b>Actual 2024-25</b>	<b>Budget 2025-26</b>	<b>Acct#</b>	<b>Account Description</b>	<b>Proposed Amount</b>
0	8,878	0	9100	To General Fund	0
0	8,878	0		<b>Total Transfers Out</b>	<b>0</b>
0	8,878	0		<b>Total Expenditures and Fund Balance</b>	<b>0</b>

**KLAMATH COMMUNITY COLLEGE DISTRICT**

**Fiscal Year 2026-2027**

**5506 - Pacific Power E-mobility Grant**

<b>Actual 2023-24</b>	<b>Actual 2024-25</b>	<b>Budget 2025-26</b>	<b>Acct#</b>	<b>Account Description</b>	<b>Proposed Amount</b>
19,200	1,440	0	7400	Contracted Services	0
<b>19,200</b>	<b>1,440</b>	<b>0</b>		<b>Total Materials &amp; Services</b>	<b>0</b>
<b>19,200</b>	<b>1,440</b>	<b>0</b>		<b>Total Expenditures</b>	<b>0</b>

# KLAMATH COMMUNITY COLLEGE DISTRICT

## Fiscal Year 2026-2027

### 5508 - FRO-Workforce Ready

Actual 2023-24	Actual 2024-25	Budget 2025-26	Acct#	Account Description	Proposed Amount
20,226	123,242	149,951	6130	Full Time - 9 Month Faculty	0
1,493	9,269	10,102	1	FICA	0
8	31	92	2	Worker's Compensation	0
527	1,607	2,641	3	Unemployment	0
0	18,644	41,345	4	PERS	0
61	271	240	5	Life Insurance	0
87	394	396	6	Accident/Disability Insurance	0
11,850	39,180	40,320	7	Health Insurance	0
121	839	964	8	Paid Family & Medical Leave	0
<b>34,372</b>	<b>193,476</b>	<b>246,051</b>		<b>Total Personnel Services</b>	<b>0</b>
0	2,883	2,316	7050	Supplies	0
0	0	2,500	7150	Marketing	0
0	2,353	1,060	7240	Travel	0
0	2,885	0	7250	Training & Continuing Education	0
0	6,286	40,000	7300	Student Support - Exempt	0
0	0	2,500	7400	Contracted Services	0
659	191,010	90,000	7755	Student Tuition Waivers - Credit	0
0	0	50,000	7756	Student Tuition Waivers - Non-Credit	0
1,483	0	0	7925	Tools & Equipment < \$5,000	0
<b>2,142</b>	<b>205,417</b>	<b>188,376</b>		<b>Total Materials &amp; Services</b>	<b>0</b>
2,227	20,160	31,595	9110	Indirect Cost Expense	0
<b>2,227</b>	<b>20,160</b>	<b>31,595</b>		<b>Total Transfers Out</b>	<b>0</b>
<b>38,742</b>	<b>419,053</b>	<b>466,022</b>		<b>Total Expenditures and Fund Balance</b>	<b>0</b>

The Workforce Ready Grant intends to provide activities to increase Grantee's capacity to launch, expand, sustain, or support workforce programs in the health care, manufacturing, and technology industry sectors ,serving underserved and vulnerable communities.

**KLAMATH COMMUNITY COLLEGE DISTRICT**

**Fiscal Year 2026-2027**

**5510 - CTE Non-Trad Perkins Grant**

<b>Actual 2023-24</b>	<b>Actual 2024-25</b>	<b>Budget 2025-26</b>	<b>Acct#</b>	<b>Account Description</b>	<b>Proposed Amount</b>
16,471	0	14,800	7100	Printing	0
3,529	0	0	7115	Postage	0
0	0	5,200	7160	Promotional Items	0
<b>20,000</b>	<b>0</b>	<b>20,000</b>		<b>Total Materials &amp; Services</b>	<b>0</b>
<b>20,000</b>	<b>0</b>	<b>20,000</b>		<b>Total Expenditures</b>	<b>0</b>

Promoting nontraditional by gender participation in CTE and focusing on removing barriers to participation in, and access to, high-wage, in-demand careers.

# KLAMATH COMMUNITY COLLEGE DISTRICT

## Fiscal Year 2026-2027

### 5511 - Data to Action Grant

Actual 2023-24	Actual 2024-25	Budget 2025-26	Acct#	Account Description	Proposed Amount
2,011	0	0	6600	Administrative Salaries	0
7,501	14,677	5,830	6800	Part Time Support Staff	0
0	500	0	6900	Student Wages	0
665	1,161	446	1	FICA	0
2	5	46	2	Worker's Compensation	0
234	209	117	3	Unemployment	0
1,029	4,245	0	4	PERS	0
3	0	0	5	Life Insurance	0
3	0	0	6	Accident/Disability Insurance	0
282	0	0	7	Health Insurance	0
53	102	43	8	Paid Family & Medical Leave	0
<b>11,782</b>	<b>20,899</b>	<b>6,482</b>		<b>Total Personnel Services</b>	<b>0</b>
0	0	2,518	7050	Supplies	0
681	1,256	0	7240	Travel	0
<b>681</b>	<b>1,256</b>	<b>2,518</b>		<b>Total Materials &amp; Services</b>	<b>0</b>
1,246	2,216	1,000	9110	Indirect Cost Expense	0
<b>1,246</b>	<b>2,216</b>	<b>1,000</b>		<b>Total Transfers Out</b>	<b>0</b>
<b>13,709</b>	<b>24,371</b>	<b>10,000</b>		<b>Total Expenditures and Fund Balance</b>	<b>0</b>

The Urban Institute-Data to Action Grant supports data capture to better assess, and address, the needs of Parenting Students through a College Community of Practice group.

**KLAMATH COMMUNITY COLLEGE DISTRICT**

**Fiscal Year 2026-2027**

**5512 - OEA Trust Sustainability Grant**

<b>Actual 2023-24</b>	<b>Actual 2024-25</b>	<b>Budget 2025-26</b>	<b>Acct#</b>	<b>Account Description</b>	<b>Proposed Amount</b>
1,460	3,059	0	7050	Supplies	0
0	480	0	7400	Contracted Services	0
<b>1,460</b>	<b>3,539</b>	<b>0</b>		<b>Total Materials &amp; Services</b>	<b>0</b>
<b>1,460</b>	<b>3,539</b>	<b>0</b>		<b>Total Expenditures</b>	<b>0</b>

The OEA Choice Trust Grant promotes employee health and well-being. This grant supports the Strategic Plan Initiatives of Future-focused education and services, and Organizational viability.

**KLAMATH COMMUNITY COLLEGE DISTRICT**

**Fiscal Year 2026-2027**

**7022 - Cap. Proj. - Auxiliary Equipment**

<b>Actual 2023-24</b>	<b>Actual 2024-25</b>	<b>Budget 2025-26</b>	<b>Acct#</b>	<b>Account Description</b>	<b>Proposed Amount</b>
0	0	25,000	7050	Supplies	0
0	0	175,000	7400	Contracted Serivces	0
<b>0</b>	<b>0</b>	<b>200,000</b>		<b>Total Materials &amp; Services</b>	<b>0</b>
<b>0</b>	<b>0</b>	<b>200,000</b>		<b>Total Expenditures and Fund Balance</b>	<b>0</b>

Structure for Auxiliary Equipment

**KLAMATH COMMUNITY COLLEGE DISTRICT**

**Fiscal Year 2026-2027**

**7023 - Cap Proj CLC Seeding Justice**

<b>Actual 2023-24</b>	<b>Actual 2024-25</b>	<b>Budget 2025-26</b>	<b>Acct#</b>	<b>Account Description</b>	<b>Proposed Amount</b>
0	500,000	0	7400	Contracted Services	0
0	500,000	0		<b>Total Materials &amp; Services</b>	<b>0</b>
0	500,000	0		<b>Total Expenditures and Fund Balance</b>	<b>0</b>

# KLAMATH COMMUNITY COLLEGE DISTRICT

## Fiscal Year 2026-2027

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

Actual 2023-24	Actual 2024-25	Budget 2025-26	Acct#	Account Description	Proposed Amount
1,506	0	0	6600	Administrative Salaries	0
0	967	0	6800	Part Time Support Staff	0
117	74	0	1	FICA	0
0	0	0	2	Worker's Compensation	0
21	13	0	3	Unemployment	0
449	294	0	4	PERS	0
2	0	0	5	Life Insurance	0
1	0	0	6	Accident/Disability Insurance	0
335	0	0	7	Health Insurance	0
0	7	0	8	Paid Family & Medical Leave	0
<b>2,431</b>	<b>1,355</b>	<b>0</b>		<b>Total Personnel Services</b>	<b>0</b>
3,435	3,145	0	7050	Supplies	0
30,409	0	0	7400	Contracted Services	0
13,262	0	0	7925	Tools & Equipment < \$5,000	0
<b>47,106</b>	<b>3,145</b>	<b>0</b>		<b>Total Materials &amp; Services</b>	<b>0</b>
60,000	0	0	8000	Equipment	0
<b>60,000</b>	<b>0</b>	<b>0</b>		<b>Total Capital Outlay</b>	<b>0</b>
<b>109,537</b>	<b>4,500</b>	<b>0</b>		<b>Total Expenditures and Fund Balance</b>	<b>0</b>

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 2026-2027**

**7509 - ODOE CREP Planning**

<b>Actual 2023-24</b>	<b>Actual 2024-25</b>	<b>Budget 2025-26</b>	<b>Acct#</b>	<b>Account Description</b>	<b>Proposed Amount</b>
33,478	0	0	7400	Contracted Services	0
<b>33,478</b>	<b>0</b>	<b>0</b>		<b>Total Materials &amp; Services</b>	<b>0</b>
3,851	0	0	9110	Indirect Cost Expense	0
<b>3,851</b>	<b>0</b>	<b>0</b>		<b>Total Transfers Out</b>	<b>0</b>
<b>37,329</b>	<b>0</b>	<b>0</b>		<b>Total Expenditures and Fund Balance</b>	<b>0</b>

# KLAMATH COMMUNITY COLLEGE DISTRICT

## Fiscal Year 2026-2027

### 7510 - ODOE CREP Construction

Actual 2023-24	Actual 2024-25	Budget 2025-26	Acct#	Account Description	Proposed Amount
8,858	391	0	6600	Administrative Salaries	0
678	31	0	1	FICA	0
2	0	0	2	Worker's Compensation	0
239	6	0	3	Unemployment	0
926	121	0	4	PERS	0
21	1	0	5	Life Insurance	0
29	1	0	6	Accident/Disability Insurance	0
2,550	94	0	7	Health Insurance	0
51	2	0	8	Paid Family & Medical Leave	0
<b>13,353</b>	<b>647</b>	<b>0</b>		<b>Total Personnel Services</b>	<b>0</b>
633,352	115,164	251,908	7400	Contracted Services	0
<b>633,352</b>	<b>115,164</b>	<b>251,908</b>		<b>Total Materials &amp; Services</b>	<b>0</b>
<b>646,705</b>	<b>115,811</b>	<b>251,908</b>		<b>Total Expenditures and Fund Balance</b>	<b>0</b>

For the construction of a 45kW net-metered solar system with a 25kW battery backup on the Apprenticeship Center

**KLAMATH COMMUNITY COLLEGE DISTRICT**

**Fiscal Year 2026-2027**

**8006 - Debt Service - 2009**

<b>Actual 2023-24</b>	<b>Actual 2024-25</b>	<b>Budget 2025-26</b>	<b>Acct#</b>	<b>Account Description</b>	<b>Proposed Amount</b>
66,033	56,433	51,432	7880	Interest Expense	0
240,000	250,000	1,105,000	7881	Principal Payments	0
<b>306,033</b>	<b>306,433</b>	<b>1,156,432</b>		<b>Total Materials &amp; Services</b>	<b>0</b>
<b>306,033</b>	<b>306,433</b>	<b>1,156,432</b>		<b>Total Expenditures and Fund Balance</b>	<b>0</b>

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 2026-2027**

**8007 - Debt Service - 2015**

<b>Actual 2023-24</b>	<b>Actual 2024-25</b>	<b>Budget 2025-26</b>	<b>Acct#</b>	<b>Account Description</b>	<b>Proposed Amount</b>
52,337	44,418	51,335	7880	Interest Expense	0
361,628	369,148	1,659,134	7881	Principal	0
<b>413,965</b>	<b>413,566</b>	<b>1,710,469</b>		<b>Total Materials &amp; Services</b>	<b>0</b>
<b>413,965</b>	<b>413,566</b>	<b>1,710,469</b>		<b>Total Expenditures and Fund Balance</b>	<b>0</b>

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.”

# **GLOSSARY**

**THIS PAGE LEFT  
INTENTIONALLY BLANK**

## 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.

**THIS PAGE LEFT  
INTENTIONALLY BLANK**