

**KLAMATH**  
Community College

**Fiscal Year  
2025-2026  
Annual Budget  
~Proposed~**

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

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# **KLAMATH**

## **Community College**

- Proposed Budget Document 2025-26 -

### **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
General Fund - Summary by Use .....	12
Special Revenue Funds Summary .....	13
Enterprise Funds Summary.....	20
Reserve Funds Summary .....	22
Debt Service & Capital Projects Funds Summary .....	26

#### **Budget Detail**

##### **General Fund**

##### **Revenues:**

Sources of Funds.....	29
-----------------------	----

##### **Expenditures:**

Communications .....	31
Education .....	32
Health & Physical Education . .....	33
Science .....	34
Mathematics.....	35
Arts & Letters .....	36
Social Sciences.....	37
Agricultural Science... ..	38
Developmental Education - Math .....	39
Developmental Education – Language Arts .. ..	40

# Klamath Community College District

- Proposed Budget Document 2025-26 -

## **TABLE OF CONTENTS**

### **General Fund – cont'd**

GED/ESL .....	41
Business Management .....	42
Emergency Response Operations .....	43
Advanced Mfg. Engineering .....	44
Nursing.....	45
Automotive/Diesel .....	46
Apprenticeship Related Training .....	47
General Education Computer Skills... ..	48
Aviation.....	49
Health Information Management .....	50
Welding.....	51
Accounting.....	52
Digital Media and Design .....	53
Business Technology . .....	54
Computer Engineering Technology... ..	55
Cosmetology Program .....	56
Surgical Tech .....	58
Community Education - Reimbursable.....	59
Contract Education - Reimbursable... ..	60
Community Education - Non-Reimbursable . .....	61
HEP Support .....	62
Staff Development – Instructional ....	63
Learning Resources Center ....	64
Academic Administration .....	65
Teaching and Learning Center.....	66
Testing Center.....	67
CTE Administration... ..	68
General Education Administration ....	69
Accelerated Learning. ....	70
Career Services .....	71
Management of Student Affairs.....	72
Advising.....	73
Disabled Student Services.....	74
Outreach.....	75
External Programs.....	76
Registrar.....	77
Veterans Services.....	78
Title IX.....	79
International Programs .....	80
Student Life .....	81
First Year Experience .....	82
Trio Support .....	83

# Klamath Community College District

- Proposed Budget Document 2025-26 -

## **TABLE OF CONTENTS**

### **General Fund – cont'd**

Athletics Department .....	84
Marketing.....	85
Financial Aid – General Fund .....	86
Business Office .....	87
Administrative Services.....	88
Human Resources .....	89
Lake County – Out of District .....	90
Legal .....	91
District.....	92
Information Services .....	94
Grant Management.....	95
Art on Campus .....	96
Institutional Research / Assessment / Resource Development.....	97
Communications .....	98
Security .....	99
President’s Office.....	100
Governing Board.....	101
Foundation Support.....	102
Wellness.....	103
Plant Operations.....	104
Fleet.....	105
Transfers .....	106
Contingency .....	107
Fund and Unappropriated Fund Balance .....	108

### **Special Revenue Funds** (Sources and Expenditures)

Financial Aid – Fund 050 .....	109
Technology Fees – Fund 060. ....	111
Student Course Fees – Fund 065 .....	114
Special Projects Budget Authority – Fund 070.....	135
Pathways – Fund 080. ....	147
DHS – Fund 081 .....	149
TRiO Grant – Fund 085 .....	152
Small Business Development Center – Fund 095.....	154
GED Wraparound – Fund 104.....	161
High School Equivalency Program (HEP) – Fund 106 .....	163
DHS TANF Jobs – Fund 109. ....	166
FRO-Workforce Ready Grant – Fund 121.....	169
Well Drilling Equipment & Curriculum Grant – Fund 122... ..	171
Title II - Adult Literacy – Fund 124 ..	173
Urban Institute-Data to Action – Fund 125 ...	175
OHA-HOWTO Grant – Fund 126 .....	177



# Klamath Community College District

- Proposed Budget Document 2025-26 -

## **TABLE OF CONTENTS**

### **Special Revenue – cont'd**

ODOE Energy Efficiency Training-HVAC – Fund 127.....	179
--	-----

### **Reserve Funds** (Sources and Expenditures)

Reserve for Program Development – Fund 300 .....	181
Reserve for Rainy Day – Fund 301.....	183
Reserve for Equipment – Fund 302 ...	185
Reserve for Furniture- Fund 303.....	187
Reserve for Technology – Fund 304 .	189
Reserve for Building - Fund 305 .....	191
Staff Development – Instructional – Fund 306.....	193
Reserve for Snow Removal – Fund 307 .....	195
Reserve for Building Maintenance – Fund 308 .....	197
Reserve for PERS Liability – Fund 310 .....	199

### **Enterprise Funds**

Bookstore – Fund 200 .....	201
Food Service – Fund 250 .....	204
Cosmetology – Fund 260.....	206
ChargePoint – Fund 270 .....	208

### **Debt Service & Capital Projects**

Debt Service – Fund 400.....	210
Capital Projects – Fund 500... ..	214
Capital Projects - Apprenticeship, Ind, Trade Center –AITC - Fund 503 .....	218
Childcare Center – Fund 504 .	221
Cosmetology Building – Fund 505 ....	224
Capital Project Badger Village – Fund 506 ...	226

<b><u>Inactive Department Summary</u></b> .....	228
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### **Glossary**

Glossary of Terms.....	279
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# INTRODUCTION

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**KLAMATH COMMUNITY COLLEGE  
BUDGET COMMITTEE**

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

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**BUDGET COMMITTEE FOR FISCAL YEAR 2025-2026**

BOARD OF EDUCATION:

ZONE:

TERM EXPIRES:

Kate Marquez	Zone 1	2025
Kenneth DeCrans	Zone 2	2027
Misty Buckley	Zone 3	2025
Dave Jensen	Zone 4	2027
Linda Dill	Zone 5	2025
Raymond Holliday	Zone 6	2027
Richard Harrington	Zone 7	2025

APPOINTED BUDGET COMMITTEE MEMBERS:

Laura Limb (Reappointed 2/25)	2028
Julie Matthews (Appointed 3/23)	2026
Kathleen Walker-Henderson (Appointed 4/23)	2026
Michael Stuhr (Appointed 4/23)	2026
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 2025-2026

## January

- January 8**      Announcement email to all Cost Center Managers; distribute Budget worksheets to Cost Center Managers
- January 13-17**   Schedule Budget Presentations
- January 28**      Solicit Board members for Budget Committee applicants to fill vacancies

## February

- February 14-28** Budget review sessions with the President

## March

- March 5**      Place an advertisement in the paper to fill vacant Budget Committee positions run for one month.
- March 5**      Place Budget Committee vacancy notice on KCC website
- March 14**      Budget meeting with Cabinet to establish budget priorities
- March 28**      President review of budget priorities with VP of Administration, corrections are made by budget office as needed

## April

- April 7-24**      Prepare Proposed Budget for Budget Committee
- April 16**      Publish First Budget Committee meeting notice in newspaper
- April 18**      Publish Second Budget Committee meeting notice in newspaper
- April 22**      Submit Budget Committee Applications to Board for approval
- April 28**      Mail Proposed Budget to Budget Committee

## May

- May 6**      Budget Committee Meeting
- May 14**      Publish First "Notice of Budget Hearing Financial Summary"
- May 16**      Publish Second "Notice of Budget Hearing Financial Summary"
- May 27**      Regular Board Meeting to adopt Proposed Budget
- May 31**      Final Budget document prepared with changes

January 2025						
SU	MO	TU	WE	TH	FR	SA
29	30	31	1	2	3	4
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April 2025						
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27	28	29	30			

May 2025						
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25	26	27	28	29	30	31

# Klamath Community College District

## Budget Message

### Fiscal Year 2025-26

#### **Introduction**

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

Welcome to the budget development process for fiscal year 2025-26 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 2025-26 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.

The College has achieved numerous accomplishments, including:

#### **Student Success**

1. Phi Theta Kappa Member, Emilee Lindquist received the 2025 New Century Transfer Pathway Scholar award.
2. The College has experienced significant improvements in both graduation and workforce certification completion rates over the last few years.
3. Klamath Community College has made significant strides in improving student success through the adoption of a Guided Pathways Framework.

4. A notable achievement is reaching a 40% completion rate for the Integrated Postsecondary Education Data System (IPEDS) full-time completion rate.
5. Klamath Community College has been accepted into the Northwest Athletic Conference (NWAC) starting in the 2025-26 academic year.

#### **Future-focused education and services**

1. An award from Oregon Department of Energy (ODOE) Energy Efficiency HVAC grant for \$340,000 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.
2. Our first Cohort in the AAS Surgery Tech enrolled 10 students. For 2025-26, the first cohort will be in year two and a second cohort will begin in fall term.
3. The Bachelor of Science in Nursing (BSN) was approved by Higher Education Coordinating Commission (HECC).

#### **Organizational viability**

1. Klamath Community College continues to actively engage in activities to sustain enrollment. With many program offerings, and myriads of instructional formats, KCC has experienced record enrollment (over 2100 FTE).
2. The High School Equivalency Program (HEP) grant was renewed for 5 years totaling \$2,334,302.
3. KCC achieved record IPED's student completion rate of 40%.

#### **Community engagement**

1. KCC received notification that the College has been identified by the HECC as an "Emerging Hispanic Serving Institution" as defined by the U.S. Department of Education and Title V of the U.S. Higher Education Act.
2. KCC is in a collaborative effort with the Oregon Child Development Coalition (OCDC) to create an Early Learning Childcare Center. This initiative aims to provide high-quality childcare and early education opportunities for KCC students, staff and the broader community.

#### **Advanced planning and strategy**

1. Successful submission of the NWCCU 7-year Evaluation of institutional Effectiveness (EIE) report and Peer Review for Site Visit. KCC received 5 Commendations in their review.
2. KCC's Health Information Management program was approved for national accreditation known as CAHIM Accreditation.

### **Explanation of the Budget Document**

The budget document contains the actual revenues and expenditures for fiscal years 2022-23 and 2023-24; the budgeted revenues and expenditures for the current year's adopted budget, fiscal year 2024-25, including supplemental and other budget adjustments, and the proposed budget for fiscal year 2025-26. 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 2025-26 is proposed at \$97,054,505. The 2025-26 overall budget increased by approximately 20% when compared to the 2024-25 budget. The Childcare Learning Center capital project is the majority of the increase.

### **Overview of Budget Process**

Budget preparation began in January, 2025 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 27, 2025.

### **Significant Changes in Budget**

- A. State Aid - State aid is a large portion of our budget. The Oregon Legislature proposed an appropriation of \$870M 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 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 63% 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	\$870,400,000 (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	\$36,388,590 (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 \$3,078,044.

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 (2025-26), a 2% tuition increase was approved:

1. Lecture courses: \$118 (\$120.50) per credit hour
2. Lecture / lab combined courses: \$170 (\$173.50) per credit hour
3. Lab courses: \$247 (\$252) 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 25% 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 \$870,000, 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 3% of the total General Fund budget.

## **H. Funds Carried Forward**

The beginning fund balance (Carry Forward) for Fiscal Year 2025-26 is projected at approximately \$14,100,566.

Budgeted Ending Unappropriated Fund Balance for the year ending June 30, 2026 is \$6,634,913 with an additional \$4,000,000 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 \$11,276,933. The proposed budget will fund 41, 9-month faculty members, and 5, 12-month faculty. Budget is also in support of KCET, which provides Adult Basic Education, General Education Diploma, and English as a Second Language. In addition to faculty costs, a significant portion of the expenditures in this category are for the support of the contract with Klamath Falls City Schools, County Schools and high school credit recovery.

Instruction costs account for 33% of the General Fund's current expenditures.

#### **B. Instructional Support**

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

The College invests approximately \$50,000, or 0.15% 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, TRIO SSS, 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 \$4,000,000 or 9% 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 \$6,634,913. 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 30th year of operation effective July 1, 2025. 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	1636	-17.50%
2013 - 2014	4,708	1672	2.20%
2014 - 2015	5,609	1687	0.90%
2015 - 2016	5,927	1882	11.50%
2016 - 2017	6,120	1821	-3.20%
2017 - 2018	6,229	1819	0.00%
2018 – 2019	5,909	1839	1.09%
2019 - 2020	5,948	1953	6.20%
2020 - 2021	4,352	1993	2.67%
2021 - 2022	5,030	1815	-8.78%
2022 - 2023	5,996	2100	13.57%
2023 – 2024	6,418	2298	8.62%
2024 – 2025*	6,400	2500	8.08%

\*Projected

Although headcount and Full Time Enrollment (FTE) figures for fiscal year 2024-25 are estimated at this time, the projected ending FTE for fiscal year 2024-25 is anticipated to be approximately 2,500 with an 8.08% increase in FTE.

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

<u>Fiscal Year</u>	<u>Rate</u>	<u>OPSRP Rate</u>
1997-99	8.20%	
1999-2000	9.73	
2001-03	9.49	
2003-05	10.42	(eff: 8/29/03) 8.04
2005-07	15.73	12.38
2007-08	15.00	17.47
2008-09	13.88	16.35
2009-11	10.89	11.53
2011-13	15.32	13.66
2013-15	15.77	13.87
2015-17	19.49	13.94
2017-19	23.40	16.82
2019-21	27.46	21.37
2021-23	27.02	23.33
2023-25	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.

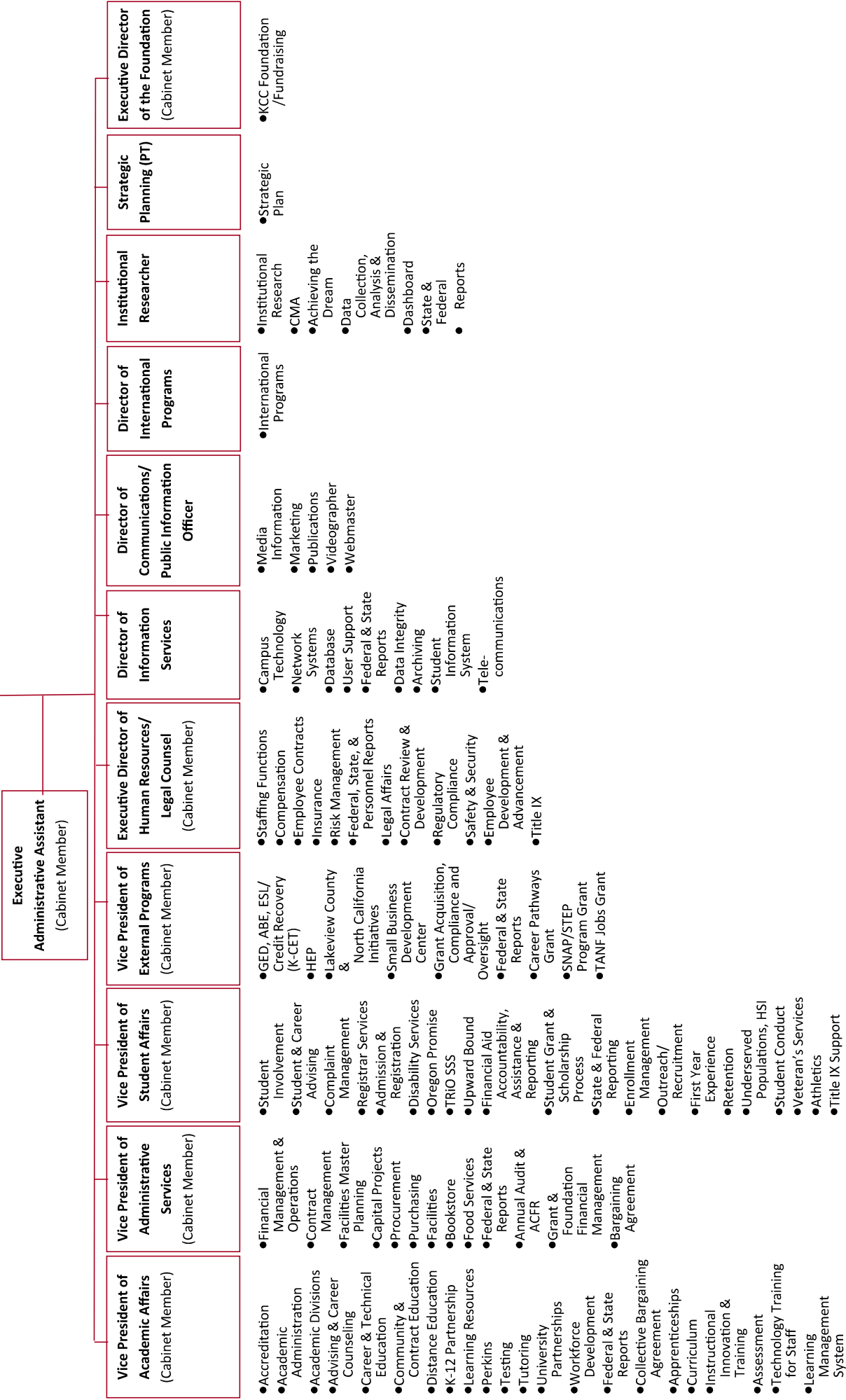
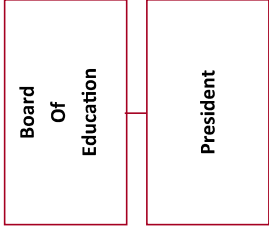
I would like to thank KCC President Dr. Gutierrez for his vision, his passion for serving the Community of Klamath

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, 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



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## SUMMARY

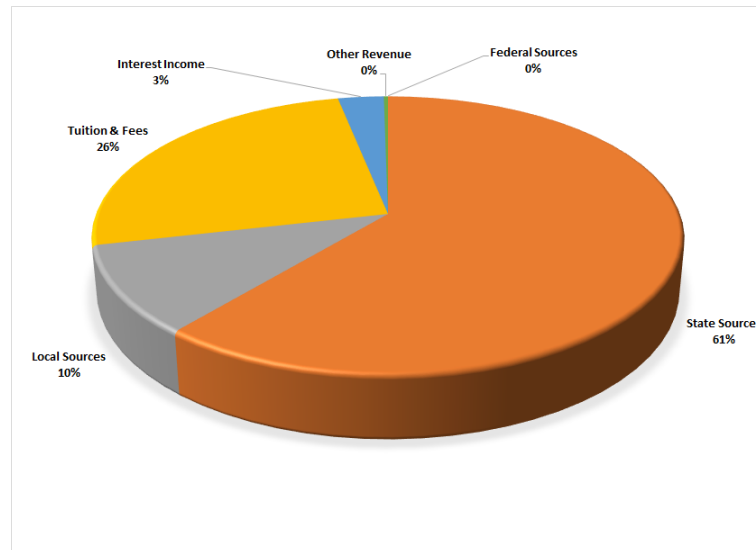


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**KLAMATH COMMUNITY COLLEGE DISTRICT**  
**Fiscal Year 2025-2026**  
**001 - GENERAL FUND**

Actual 2022-23	Actual 2023-24	Budget 2024-25	Number	Account Description	Proposed Amount
14,529,374	17,547,847	17,841,077		State Sources	18,294,295
2,766,673	3,005,604	2,930,160		Local Sources	3,078,044
6,256,550	6,419,350	6,632,402		Tuition & Fees	7,600,200
221,195	753,980	849,200		Interest Income	870,000
51,015	81,383	160,000		Other Revenue	79,000
541,907	350,205	497,408		Transfers In	690,465
9,554,740	12,269,739	12,269,739		Carry Forward	14,100,566
33,921,454	40,428,108	41,179,986		Total Resources	44,712,570

General Fund Revenue Sources



# KLAMATH COMMUNITY COLLEGE DISTRICT

## Fiscal Year 2025-2026

### General Fund - EXPENDITURES BY ACTIVITY

(Includes Inactives)

<b>Actual 2022-23</b>	<b>Actual 2023-24</b>	<b>Budget 2024-25</b>	<b>Number</b>	<b>Account Description</b>	<b>Proposed Amount</b>
605,844	608,123	660,877	1101	Communication	702,592
310,640	323,804	337,705	1102	Education	342,762
64,143	55,358	70,621	1103	Health & Physical Ed.	73,008
654,563	617,496	659,531	1104	Science	806,017
413,514	443,512	494,647	1105	Mathematics	505,455
127,488	134,218	110,640	1151	Arts & Letters	168,314
344,563	405,469	388,392	1152	Social Sciences	405,009
79,742	134,615	146,669	1153	Agricultural Science	20,273
189,698	139,364	176,939	1202	Developmental Ed. - Mathematics	202,754
30,424	42,872	51,505	1203	Developmental Ed. - Language Arts	53,116
966,685	342,912	574,377	1205	GED/ESL	513,020
191,613	220,408	192,081	1301	Business Mgmt.	225,262
650,577	605,052	817,871	1302	Emergency Response Op.	775,134
109,648	100,280	126,719	1303	Advanced Mfg. Engineering	158,554
742,003	809,791	943,860	1304	Nursing	788,947
83,571	118,844	254,978	1305	Automotive/Diesel	493,249
168,065	286,774	402,466	1306	Apprenticeship Related Training	578,284
84,368	86,998	76,366	1309	Gen. Ed. Computer Skills	78,794
405,208	478,672	470,009	1317	Aviation	681,342
224,789	240,854	275,294	1351	Health Information Management	278,181
146,270	164,139	227,016	1352	Diesel	0
215,477	194,834	170,823	1354	Welding	178,818
116,455	135,858	129,530	1355	Accounting	149,084
87,058	75,503	166,838	1356	Digital Media and Design	164,911
149,276	148,587	153,011	1357	Business Technology	157,388
253,649	271,138	290,888	1358	Computer Engineering Tech.	426,191
347,356	731,907	797,537	1360	Cosmetology Program	886,000
0	95,217	162,421	1361	Surgical Tech	292,122
498,153	571,708	692,749	1401	Community Ed. - Reimb.	791,476
37,829	32,362	99,501	1402	Contract Ed - Reimb.	94,603
22,801	38,680	44,110	1403	Community Ed -Non- Reimb.	40,156
0	0	0	1404	HEP Support	246,117
<b>8,321,470</b>	<b>8,655,349</b>	<b>10,165,971</b>		<b>Total Instruction</b>	<b>11,276,933</b>

# KLAMATH COMMUNITY COLLEGE DISTRICT

## Fiscal Year 2025-2026

### General Fund - EXPENDITURES BY ACTIVITY

(Includes Inactives)

Actual 2022-23	Actual 2023-24	Budget 2024-25	Number	Account Description	Proposed Amount
14,377	3,450	21,391	2001	Staff Development - Instructional	22,030
427,842	492,810	829,861	2002	Learning Resources Center	783,955
668,881	919,379	1,127,560	2003	Academic Administration	1,358,478
480,388	502,704	621,352	2004	Teaching & Learning Center	625,184
194,337	178,602	286,104	2007	Testing Center	278,817
148,875	137,166	435,570	2010	CTE Administration	435,570
7,233	19,873	115,126	2011	General Education Administration	115,126
171,887	162,619	233,019	2012	Accelerated Learning	234,707
0	0	250,459	2013	Career Services	198,608
<b>2,113,820</b>	<b>2,416,603</b>	<b>3,920,442</b>		<b>Total Academic Support</b>	<b>4,052,475</b>
530,218	432,984	506,186	3001	Management of Student Affairs	517,797
409,073	601,431	683,532	3002	Advising	703,034
3,644	1,736	28,630	3003	Disabled Student Services	28,656
186,252	300,797	310,591	3004	Outreach	242,197
323,654	1,237,988	1,351,858	3005	External Programs	1,313,436
195,275	216,183	249,103	3006	Registrar	278,748
190,371	208,702	244,938	3007	Veterans Services	253,249
750	1,228	33,250	3008	Title IX	13,800
0	98,384	231,201	3009	International Programs	261,154
60	0	0	3010	Student Assessment	0
97,638	88,911	123,047	3020	Student Life	129,166
65,233	88,498	105,798	3021	First Year Experience	108,904
0	4,516	5,000	3022	First Gen Support	0
42,591	28,795	44,156	3024	TRIO Support	74,098
0	39,492	123,802	3025	Athletics Department	191,402
403,885	599,904	679,461	3050	Marketing	808,317
0	208	0	3502	TRIO Grant	0
<b>2,448,643</b>	<b>3,949,756</b>	<b>4,720,553</b>		<b>Total Student Services</b>	<b>4,923,958</b>
379,510	421,662	470,089	4001	Financial Aid - General Fund	491,209
<b>379,510</b>	<b>421,662</b>	<b>470,089</b>		<b>Total Financial Aid</b>	<b>491,209</b>
756,358	817,037	923,818	5001	Business Office	915,963

# KLAMATH COMMUNITY COLLEGE DISTRICT

## Fiscal Year 2025-2026

### General Fund - EXPENDITURES BY ACTIVITY

(Includes Inactives)

Actual 2022-23	Actual 2023-24	Budget 2024-25	Number	Account Description	Proposed Amount
288,316	222,151	337,002	5002	Administrative Services	363,473
397,996	499,053	669,750	5005	Human Resources	513,004
25,000	25,000	26,000	5006	Lake County - Out of District	25,000
0	0	0	5007	Legal	238,973
1,418,995	939,712	2,056,588	5009	District	2,039,788
1,331,933	1,465,283	2,056,194	5010	Information Services	2,360,039
206,094	272,579	338,659	5011	Grant Management	359,069
0	0	5,000	5012	Art on Campus	5,000
215,201	265,843	258,546	5020	Institutional Research / Assessment	270,326
118,737	106,308	134,034	5031	Communications	123,034
126,653	159,441	133,350	5040	Security	139,350
659,726	600,338	717,605	5050	President's Office	747,993
95,460	111,853	128,750	5051	Governing Board	159,750
33,712	26,069	27,240	5052	Foundation Support	37,550
0	8,809	18,300	5055	Wellness	18,300
<b>5,674,181</b>	<b>5,519,475</b>	<b>7,830,836</b>		<b>Total Institutional Support</b>	<b>8,316,612</b>
1,368,116	1,640,335	1,861,760	6001	Plant Operations	1,966,893
32,466	38,477	25,000	6002	Fleet	75,000
<b>1,400,582</b>	<b>1,678,812</b>	<b>1,886,760</b>		<b>Total Operations &amp; Maintenance</b>	<b>2,041,893</b>
1,313,509	3,137,040	3,666,559	9001	Transfers	2,974,577
<b>1,313,509</b>	<b>3,137,040</b>	<b>3,666,559</b>		<b>Total Transfers Out</b>	<b>2,974,577</b>
0	0	3,000,000	9701	Contingency	4,000,000
<b>0</b>	<b>0</b>	<b>3,000,000</b>		<b>Total Contingency</b>	<b>4,000,000</b>
12,269,739	14,649,412	0	00198	Fund Balance	0
<b>12,269,739</b>	<b>14,649,412</b>	<b>0</b>		<b>Total Fund Balance</b>	<b>0</b>
0	0	5,518,776	00199	Unappropriated Fund Balance	6,634,913
<b>0</b>	<b>0</b>	<b>5,518,776</b>		<b>Total</b>	<b>6,634,913</b>

# KLAMATH COMMUNITY COLLEGE DISTRICT

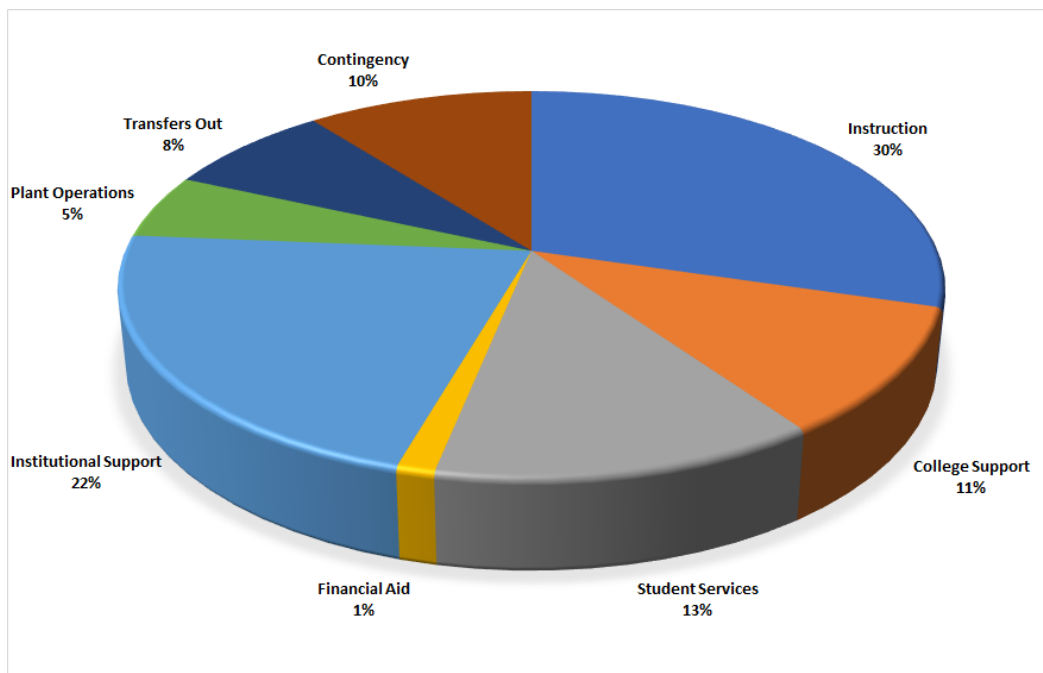
Fiscal Year 2025-2026

## GENERAL FUND

(Includes Inactives)

Actual 2022-23	Actual 2023-24	Budget 2024-25	Number	Account Description	Proposed Amount
33,921,454	40,428,108	41,179,986		Total Expenditures	44,712,570

General Fund - Expenditures by Activity



**KLAMATH COMMUNITY COLLEGE DISTRICT**  
**Fiscal Year 2025-2026**  
**GENERAL FUND - EXPENDITURES BY OBJECT**

(Includes Inactives)

Actual 2022-23	Actual 2023-24	Budget 2024-25	Category		Proposed Amount
Personnel Services					
605,844	607,737	660,877	1101	Communication	702,592
310,640	323,514	337,705	1102	Education	342,762
64,143	55,358	70,621	1103	Health & Physical Ed.	73,008
654,563	617,496	659,531	1104	Science	806,017
413,465	443,463	494,647	1105	Mathematics	505,455
127,488	134,218	110,640	1151	Arts & Letters	168,314
344,563	405,469	388,392	1152	Social Sciences	405,009
79,742	134,615	146,669	1153	Agricultural Science	20,273
189,698	139,364	176,939	1202	Developmental Ed. - Mathematics	202,754
30,424	42,872	51,505	1203	Developmental Ed. - Language Arts	53,116
309,965	320,455	540,987	1205	GED/ESL	479,070
191,571	220,408	192,081	1301	Business Management	225,262
588,063	544,075	713,171	1302	Emergency Response Op.	670,434
109,648	100,280	126,719	1303	Advanced Mfg. Engineering	158,554
741,263	809,505	943,860	1304	Nursing	788,947
83,571	118,842	254,978	1305	Automotive/Diesel	493,249
167,835	286,774	337,466	1306	Apprenticeship Related Training	497,784
84,320	86,998	76,366	1309	General Ed. Computer Skills	78,794
403,034	478,629	470,009	1317	Aviation	681,342
224,789	240,854	275,294	1351	Health Information Management	278,181
146,246	164,139	227,016	1352	Diesel	0
215,204	194,834	170,823	1354	Welding	178,818
116,455	135,858	129,530	1355	Accounting	149,084
87,058	75,503	166,838	1356	Digital Media and Design	164,911
149,276	148,587	153,011	1357	Business Technology	157,388
253,649	271,138	290,888	1358	Computer Engineering Tech.	426,191
232,615	600,735	643,287	1360	Cosmetology Program	719,900
0	95,217	110,921	1361	Surgical Tech	240,622
211,718	239,504	323,449	1401	Community Ed. - Reimb.	435,176
25,949	21,775	73,591	1402	Contract Ed - Reimb.	68,693
20,010	30,370	25,510	1403	Community Ed -Non- Reimb.	21,556
0	0	0	1404	HEP Support	235,417
10,440	2,947	18,891	2001	Staff Development - Instructional	19,530
357,623	424,759	712,111	2002	Learning Resources Center	665,155

**KLAMATH COMMUNITY COLLEGE DISTRICT**  
**Fiscal Year 2025-2026**  
**GENERAL FUND - EXPENDITURES BY OBJECT**

(Includes Inactives)

Actual 2022-23	Actual 2023-24	Budget 2024-25	Category		Proposed Amount
Personnel Services					
651,459	892,562	1,081,860	2003	Academic Administration	1,289,978
460,970	475,437	560,693	2004	Teaching & Learning Center	558,125
185,493	163,810	232,704	2007	Testing Center	236,237
159,701	157,998	217,019	2012	Accelerated Learning	214,707
0	0	229,479	2013	Career Services	177,628
469,929	354,102	422,686	3001	Management of Student Services	422,797
385,963	578,923	659,572	3002	Advising	685,074
1,856	269	18,630	3003	Disabled Student Services	8,656
136,824	172,790	207,091	3004	Outreach	135,906
301,960	317,826	338,558	3005	External Programs	306,181
186,819	206,013	228,633	3006	Registrar	247,080
188,437	205,398	236,438	3007	Veterans Services	244,749
0	76,843	129,551	3009	International Programs	168,054
72,980	71,721	101,077	3020	Student Life	104,496
41,704	73,242	87,473	3021	First Year Experience	90,579
27,785	16,183	27,156	3024	TRIO Support	62,056
0	19,642	86,302	3025	Athletics Department	148,402
171,071	289,308	360,686	3050	Marketing	480,767
335,497	387,826	427,789	4001	Financial Aid - General Fund	445,409
711,219	772,741	853,168	5001	Business Office	845,313
283,186	217,014	322,602	5002	Administrative Services	348,873
348,475	422,284	545,841	5005	Human Resources	389,011
0	0	0	5007	Legal	227,998
156,091	37,678	280,000	5009	District	280,000
860,935	939,382	1,303,223	5010	Information Services	1,304,964
198,236	266,288	316,989	5011	Grant Management	335,599
214,613	264,237	238,146	5020	Institutional Research / Assessment / Resource Development	249,626
621,780	562,411	646,655	5050	President's Office	670,793
815,740	1,047,580	1,245,360	6001	Plant Operations	1,325,993
15,539,595	17,505,799	21,479,704	Total Personnel Services		23,118,409



**KLAMATH COMMUNITY COLLEGE DISTRICT**  
**Fiscal Year 2025-2026**  
**GENERAL FUND - EXPENDITURES BY OBJECT**

(Includes Inactives)

Actual 2022-23	Actual 2023-24	Budget 2024-25	Category		Proposed Amount
Materials and Services					
0	387	0	1101	Communication	0
0	290	0	1102	Education	0
49	49	0	1105	Mathematics	0
656,720	22,457	32,220	1205	GED/ESL	32,780
42	0	0	1301	Business Mgmt.	0
54,699	40,982	55,200	1302	Emergency Response Op.	55,200
740	286	0	1304	Nursing	0
0	2	0	1305	Automotive/Diesel	0
230	0	65,000	1306	Apprenticeship Related Training	80,500
48	0	0	1309	Gen. Ed. Computer Skills	0
60	44	0	1317	Aviation	0
24	0	0	1352	Diesel	0
273	0	0	1354	Welding	0
98,484	131,172	153,750	1360	Cosmetology Program	166,100
0	0	33,500	1361	Surgical Tech	33,500
286,435	332,203	361,300	1401	Community Ed. - Reimbursable	356,300
11,880	10,587	25,910	1402	Contract Ed - Reimb.	25,910
2,791	8,310	18,600	1403	Community Ed -Non- Reimb.	18,600
0	0	0	1404	HEP Support	10,700
3,937	503	2,500	2001	Staff Development - Instructional	2,500
70,219	68,051	115,250	2002	Learning Resources Center	116,300
17,423	21,306	42,500	2003	Academic Administration	58,300
19,418	27,267	59,659	2004	Distance Ed	66,059
8,234	13,711	33,400	2007	Testing Center	22,580
123,350	124,307	203,070	2010	CTE Administration	203,070
7,233	19,873	105,126	2011	General Education Administration	105,126
8,698	4,621	16,000	2012	Accelerated Learning	20,000
0	0	20,980	2013	Career Services	20,980
60,288	78,882	83,500	3001	Management of Student Affairs	95,000
18,854	22,509	23,960	3002	Advising	17,960
1,788	1,467	10,000	3003	Disabled Student Services	20,000
47,436	128,006	98,500	3004	Outreach	106,291
21,694	920,162	1,010,800	3005	External Programs	1,007,255
6,342	10,170	20,470	3006	Registrar	31,668

**KLAMATH COMMUNITY COLLEGE DISTRICT**  
**Fiscal Year 2025-2026**  
**GENERAL FUND - EXPENDITURES BY OBJECT**

(Includes Inactives)

<b>Actual 2022-23</b>	<b>Actual 2023-24</b>	<b>Budget 2024-25</b>	<b>Category</b>	<b>Proposed Amount</b>
<b>Materials and Services</b>				
1,933	3,304	8,500	3007 Veterans Services	8,500
750	1,228	33,250	3008 Title IX	13,800
0	21,541	101,650	3009 International Programs	93,100
60	0	0	3010 Student Assessment	0
24,658	17,189	21,970	3020 Student Life	24,670
23,529	15,256	18,325	3021 First Year Experience	18,325
0	4,516	5,000	3022 First Gen Support	0
14,806	12,612	17,000	3024 TRIO Support	12,042
0	19,851	37,500	3025 Athletics Department	43,000
232,814	310,596	313,775	3050 Marketing	327,550
0	208	0	3502 TRIO Grant	0
44,012	33,836	42,300	4001 Financial Aid - General Fund	45,800
45,139	44,296	70,650	5001 Business Office	70,650
5,130	5,137	14,400	5002 Administrative Services	14,600
49,521	76,770	123,909	5005 Human Resources	123,993
25,000	25,000	26,000	5006 Lake County - Out of District	25,000
0	0	0	5007 Legal	10,975
662,905	873,909	1,079,751	5009 District	1,037,951
319,731	453,081	273,292	5010 Information Services	227,004
7,859	6,291	21,670	5011 Grant Management	23,470
0	0	5,000	5012 Art on Campus	5,000
588	1,605	20,400	5020 Institutional Research / Assessment / Resource Development	20,700
117,911	103,261	122,534	5031 Communications	106,034
99,823	159,441	133,350	5040 Security	139,350
37,947	37,927	70,950	5050 President's Office	77,200
76,644	83,820	94,750	5051 Governing Board	99,750
33,712	26,069	27,240	5052 Foundation Support	37,550
0	8,809	18,300	5055 Wellness	18,300
531,840	592,755	601,400	6001 Plant Operations	625,900
7,206	19,977	25,000	6002 Fleet	25,000
<b>3,890,905</b>	<b>4,945,886</b>	<b>5,919,061</b>	<b>Total Materials and Services</b>	<b>5,947,893</b>

**KLAMATH COMMUNITY COLLEGE DISTRICT**  
**Fiscal Year 2025-2026**  
**GENERAL FUND - EXPENDITURES BY OBJECT**

(Includes Inactives)

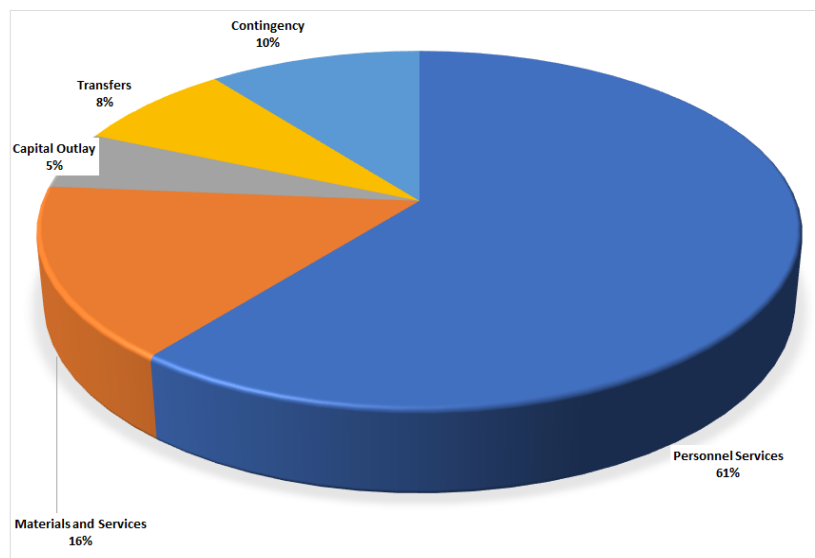
Actual 2022-23	Actual 2023-24	Budget 2024-25	Category		Proposed Amount
Capital Outlay					
0	0	1,170	1205	GED/ESL	1,170
7,814	19,995	49,500	1302	Emergency Response Op.	49,500
2,114	0	0	1317	Aviation	0
16,257	0	500	1360	Cosmetology Program	0
0	0	18,000	1361	Surgical Tech	18,000
0	0	8,000	1401	Community Ed. - Reimb.	0
0	0	2,500	2002	Learning Resources Center	2,500
0	5,511	3,200	2003	Academic Administration	10,200
0	0	1,000	2004	Teaching & Learning Center	1,000
610	1,081	20,000	2007	Testing Center	20,000
25,524	12,859	232,500	2010	CTE Administration	232,500
0	0	10,000	2011	General Education Administration	10,000
3,488	0	0	2012	Accelerated Learning	0
4,257	0	0	3002	Advising	0
1,993	0	5,000	3004	Outreach	0
0	0	2,500	3005	External Programs	0
2,114	0	0	3006	Registrar	0
0	0	5,000	3050	Marketing	0
600,000	28,125	696,837	5009	District	721,837
151,267	72,819	479,679	5010	Information Services	828,071
826	3,047	11,500	5031	Communications	17,000
26,830	0	0	5040	Security	0
20,536	0	15,000	6001	Plant Operations	15,000
25,260	18,500	0	6002	Fleet	50,000
888,890	161,938	1,561,886	Total Capital Outlay		1,976,778

**KLAMATH COMMUNITY COLLEGE DISTRICT**  
**Fiscal Year 2025-2026**  
**GENERAL FUND - EXPENDITURES BY OBJECT**

(Includes Inactives)

Actual 2022-23	Actual 2023-24	Budget 2024-25	Category		Proposed Amount
Transfers					
18,816	28,033	34,000	5051	Transfers	60,000
1,313,509	3,137,040	3,666,559	9001	Transfers	2,974,577
1,332,325	3,165,073	3,700,559	Total Transfers		3,034,577
Contingency					
0	0	3,000,000	9701	Contingency	4,000,000
0	0	3,000,000	Total Contingency		4,000,000
Fund Balance					
12,269,739	14,649,412	0	00198	Fund Balance	0
12,269,739	14,649,412	0	Total Fund Balance		0
Unappropriated Fund Balance					
0	0	5,518,776	00199	Unappropriated Fund Balance	6,634,913
0	0	5,518,776	Total Unappropriated Fund Bal		6,634,913
33,921,454	40,428,108	41,179,986	Grand Total		44,712,570

General Fund - Expenditures by Object



**KLAMATH COMMUNITY COLLEGE DISTRICT**  
**Fiscal Year 2025-26**  
**Summary by Use**  
**General Fund**

Account	Instruction	Inst. Support	Student Services	College Support Services	Plant Operations	Plant Additions	Financial Aid/ Trans Out	Debt Service	Contingency	Total
PERSONAL SERVICES	6,606,703	1,923,794	1,573,845	2,933,253	726,288		257,054			14,020,937
BENEFIT EXPENSES	3,821,970	1,237,566	1,530,952	1,718,924	599,705		188,355			9,097,472
MATERIALS & SERVICES	779,590	614,915	1,819,161	1,902,527	650,900		39,800			5,806,893
FINANCIAL AID				135,000			6,000			141,000
CAPITAL EXPENDITURES	68,670	276,200		1,566,908	65,000					1,976,778
CONTINGENCY EXPENSE									4,000,000	4,000,000
TRANSFERS OUT				60,000			2,974,577			3,034,577
DEBT SERVICE										0

\*            11,276,933      4,052,475      4,923,958      8,316,612      2,041,893      0      3,465,786      0      4,000,000      38,077,657

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

**KLAMATH COMMUNITY COLLEGE DISTRICT****Fiscal Year 2025-2026****Special Revenue Funds Summary****050 - FINANCIAL AID**

<b>Actual 2022-23</b>	<b>Actual 2023-24</b>	<b>Budget 2024-25</b>	<b>Account Description</b>	<b>Proposed Amount</b>
			<b>Resources</b>	
5,682,436	6,709,947	13,210,083	Federal Sources	13,197,513
1,371,859	2,025,767	1,650,000	State Sources	1,650,000
342,341	338,501	0	Local Sources	0
18,816	28,033	36,309	Transfers In	60,000
17,691	17,691	0	Carry Forward	0
7,433,143	9,119,939	14,896,392	Total Resources	14,907,513
			<b>Expenditures</b>	
61,612	28,240	92,970	Personnel Services	87,400
7,347,689	9,065,081	14,801,113	Materials & Services	14,807,113
6151	8,927	2,309	Transfers Out	13,000
7,415,452	9,102,248	14,896,392	Total Expenditures	14,907,513
17,691	17,691	0	Fund Balance	0
7,433,143	9,119,939	14,896,392	Total Expenditures and Fund Balance	14,907,513

**060 - TECHNOLOGY FEES**

<b>Actual 2022-23</b>	<b>Actual 2023-24</b>	<b>Budget 2024-25</b>	<b>Account Description</b>	<b>Proposed Amount</b>
			<b>Resources</b>	
283,728	320,400	350,000	Tuition & Fees	400,000
9,206	13,706	7,500	Interest income	0
305,361	348,727	340,446	Carry Forward	450,000
598,295	682,833	697,946	Total Resources	850,000
			<b>Expenditures</b>	
7,046	69,695	88,262	Personnel Services	114,576
45,646	46,158	141,397	Materials & Services	140,840
196,877	199,698	238,972	Capital Outlay	260,037
249,568	315,551	468,631	Total Expenditures	515,453
348,727	367,282	0	Fund Balance	0
0	0	229,315	Unappropriated Fund Balance	334,547
598,295	682,833	697,946	Total Expenditures and Fund Balance	850,000

**KLAMATH COMMUNITY COLLEGE DISTRICT**  
**Fiscal Year 2025-2026**  
**Special Revenue Funds Summary**

**065 - STUDENT COURSE FEES**

<b>Actual 2022-23</b>	<b>Actual 2023-24</b>	<b>Budget 2024-25</b>	<b>Account Description</b>	<b>Proposed Amount</b>
			<b>Resources</b>	
2,190,777	2,575,198	2,790,150	Tuition & Fees	3,244,600
13,593	25,093	10,000	Interest income	0
505,095	425,826	424,832	Carry Forward	585,400
2,709,465	3,026,117	3,224,982	<b>Total Resources</b>	<b>3,830,000</b>
			<b>Expenditures</b>	
2,043,136	2,342,999	3,000,982	Materials & Services	3,356,000
90,503	18,527	24,000	Capital Outlay	24,000
150,000	150,000	200,000	Transfers Out	450,000
2,283,639	2,511,526	3,224,982	<b>Total Expenditures</b>	<b>3,830,000</b>
425,826	514,591	0	Fund Balance	0
2,709,465	3,026,117	3,224,982	<b>Total Expenditures and Fund Balance</b>	<b>3,830,000</b>

**070 - SPECIAL PROJECTS BUDGET AUTHORITY**

<b>Actual 2022-23</b>	<b>Actual 2023-24</b>	<b>Budget 2024-25</b>	<b>Account Description</b>	<b>Proposed Amount</b>
			<b>Resources</b>	
329,577	339,613	280,088	Federal Sources	142,975
133,093	249,372	205,180	State Sources	274,222
38,508	42,471	177,652	Local Sources	60,990
501,178	631,456	662,920	<b>Total Resources</b>	<b>478,187</b>
			<b>Expenditures</b>	
216,361	72,947	207,541	Personnel Services	142,531
260,765	539,937	369,052	Materials & Services	268,056
10,000	0	45,000	Capital Outlay	45,000
14,052	18,572	41,327	Transfers Out	22,600
501,178	631,456	662,920	<b>Total Expenditures</b>	<b>478,187</b>

**KLAMATH COMMUNITY COLLEGE DISTRICT**  
**Fiscal Year 2025-2026**  
**Special Revenue Funds Summary**

**080 - PATHWAYS**

<b>Actual 2022-23</b>	<b>Actual 2023-24</b>	<b>Budget 2024-25</b>	<b>Account Description</b>	<b>Proposed Amount</b>
			<b>Resources</b>	
28,966	127,897	318,427	State Sources	249,732
28,966	127,897	318,427	Total Resources	249,732
			<b>Expenditures</b>	
5,959	20,703	79,191	Personnel Services	91,218
21,643	101,634	222,481	Materials & Services	144,877
1,364	5,560	16,755	Transfers Out	13,637
28,966	127,897	318,427	Total Expenditures	249,732

**081 - DHS**

<b>Actual 2022-23</b>	<b>Actual 2023-24</b>	<b>Budget 2024-25</b>	<b>Account Description</b>	<b>Proposed Amount</b>
			<b>Resources</b>	
290,780	341,677	422,541	State Sources	419,639
290,780	341,677	422,541	Total Resources	419,639
			<b>Expenditures</b>	
140,023	166,462	218,362	Personnel Services	259,154
98,638	121,578	153,080	Materials & Services	89,619
52,119	53,637	51,099	Transfers Out	70,866
290,780	341,677	422,541	Total Expenditures	419,639

**085 - TRIO GRANT**

<b>Actual 2022-23</b>	<b>Actual 2023-24</b>	<b>Budget 2024-25</b>	<b>Account Description</b>	<b>Proposed Amount</b>
			<b>Resources</b>	
257,425	258,454	308,535	Federal Sources	272,360
257,425	258,454	308,535	Total Resources	272,360
			<b>Expenditures</b>	
219,771	227,287	272,844	Personnel Services	244,515
18,585	12,022	12,991	Materials & Services	7,870
19,069	19,145	22,700	Transfers Out	19,975
257,425	258,454	308,535	Total Expenditures	272,360



# KLAMATH COMMUNITY COLLEGE DISTRICT

## Fiscal Year 2025-2026

### Special Revenue Funds Summary

#### 095 - SMALL BUSINESS DEVELOPMENT CENTER

Actual 2022-23	Actual 2023-24	Budget 2024-25	Account Description	Proposed Amount
<b>Resources</b>				
39,570	46,280	35,000	Federal Sources	40,000
100,781	68,330	179,747	State Sources	87,538
85,110	100,477	67,544	Local Sources	57,822
115,000	187,130	156,000	Transfers In	199,827
51,862	40,367	42,544	Carry Forward	15,000
392,323	442,584	480,835	Total Resources	400,187
<b>Expenditures</b>				
314,016	325,498	346,801	Personnel Services	340,206
37,940	43,295	80,203	Materials & Services	59,981
0	0	11,287	Transfers Out	0
351,956	368,793	438,291	Total Expenditures	400,187
40,367	73,791	0	Fund Balance	0
0	0	42,544	Unappropriated Fund Balance	0
392,323	442,584	480,835	Total Expenditures and Fund Balance	400,187

#### 104 - GED Wraparound

Actual 2022-23	Actual 2023-24	Budget 2024-25	Account Description	Proposed Amount
<b>Resources</b>				
102,672	0	69,868	State Sources	155,805
102,672	0	69,868	Total Resources	155,805
<b>Expenditures</b>				
86,140	0	50,000	Personnel Services	115,615
7,918	0	13,516	Materials & Services	25,800
8,614	0	6,352	Transfers Out	14,390
102,672	0	69,868	Total Expenditures	155,805

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

Actual 2022-23	Actual 2023-24	Budget 2024-25	Account Description	Proposed Amount
<b>Resources</b>				
491,294	455,981	458,862	Federal Sources	461,521
491,294	455,981	458,862	Total Resources	461,521
<b>Expenditures</b>				
398,053	386,633	363,148	Personnel Services	365,603
59,444	36,695	62,597	Materials & Services	62,657
33,797	32,653	33,117	Transfers Out	33,261
491,294	455,981	458,862	Total Expenditures	461,521

# KLAMATH COMMUNITY COLLEGE DISTRICT

## Fiscal Year 2025-2026

### Special Revenue Funds Summary

#### 109 - DHS TANF JOBS

Actual 2022-23	Actual 2023-24	Budget 2024-25	Account Description	Proposed Amount
			<b>Resources</b>	
128,653	180,016	147,489	State Sources	95,000
128,653	180,016	147,489	Total Resources	95,000
			<b>Expenditures</b>	
102,175	149,236	121,625	Personnel Services	76,500
13,028	14,924	12,015	Materials & Services	10,000
13,450	15,856	13,849	Transfers Out	8,500
128,653	180,016	147,489	Total Expenditures	95,000

#### 121 - FRO - WORKFORCE READY GRANT

Actual 2022-23	Actual 2023-24	Budget 2024-25	Account Description	Proposed Amount
			<b>Resources</b>	
300,000	38,742	328,851	State Sources	434,292
300,000	38,742	328,851	Total Resources	434,292
			<b>Expenditures</b>	
0	34,373	168,248	Personnel Services	228,151
263,294	2,142	142,980	Materials & Services	188,010
36,706	0	0	Capital Outlay	0
0	2,227	17,623	Transfers Out	18,131
300,000	38,742	328,851	Total Expenditures and Fund Balance	434,292

#### 122 - WELL DRILLING EQUIP AND CURRICULUM GRANT

Actual 2022-23	Actual 2023-24	Budget 2024-25	Account Description	Proposed Amount
			<b>Resources</b>	
3,375	845,526	126,099	State Sources	71,507
3,375	845,526	126,099	Total Resources	71,507
			<b>Expenditures</b>	
0	0	25,886	Personnel Services	16,412
3,375	0	0	Materials & Services	0
0	845,526	100,213	Capital Outlay	55,095
3,375	845,526	126,099	Total Expenditures	71,507

**KLAMATH COMMUNITY COLLEGE DISTRICT**  
**Fiscal Year 2025-2026**  
**Special Revenue Funds Summary**

**124 - TITLE II - ADULT LITERACY**

<b>Actual 2022-23</b>	<b>Actual 2023-24</b>	<b>Budget 2024-25</b>	<b>Account Description</b>	<b>Proposed Amount</b>
			<b>Resources</b>	
0	300,259	285,331	Federal Sources	267,005
0	300,259	285,331	Total Resources	267,005
			<b>Expenditures</b>	
0	293,500	276,285	Personnel Services	260,000
0	2,470	4,766	Materials & Services	1,005
0	4,289	4,280	Transfers Out	6,000
0	300,259	285,331	Total Expenditures	267,005

**125 - URBAN INSTITUTE-DATA TO ACTION**

<b>Actual 2022-23</b>	<b>Actual 2023-24</b>	<b>Budget 2024-25</b>	<b>Account Description</b>	<b>Proposed Amount</b>
			<b>Resources</b>	
0	13,709	46,291	Local Sources	10,000
0	13,709	46,291	Total Resources	10,000
			<b>Expenditures</b>	
0	11,782	26,315	Personnel Services	6,482
0	681	15,222	Materials & Services	2,518
0	1,246	4,754	Transfers Out	1,000
0	13,709	46,291	Total Expenditures	10,000

**126 - OHA-HOWTO GRANT**

<b>Actual 2022-23</b>	<b>Actual 2023-24</b>	<b>Budget 2024-25</b>	<b>Account Description</b>	<b>Proposed Amount</b>
			<b>Resources</b>	
0	2,564	169,180	State Sources	102,251
0	2,564	169,180	Total Resources	102,251
			<b>Expenditures</b>	
0	2,564	64,986	Personnel Services	32,850
0	0	88,819	Materials & Services	60,278
0	0	15,375	Transfers Out	9,123
0	2,564	169,180	Total Expenditures and Fund Balance	102,251

**KLAMATH COMMUNITY COLLEGE DISTRICT**  
**Fiscal Year 2025-2026**  
**Special Revenue Funds Summary**

127 - ODOE Energy Efficiency Training - HVAC

<b>Actual 2022-23</b>	<b>Actual 2023-24</b>	<b>Budget 2024-25</b>	<b>Account Description</b>	<b>Proposed Amount</b>
			<b>Resources</b>	
0	0	0	State Sources	178,947
0	0	0	Total Resources	178,947
			<b>Expenditures</b>	
0	0	0	Personnel Services	16,054
0	0	0	Materials & Services	122,911
0	0	0	Capital Outlay	30,000
0	0	0	Transfers Out	9,982
0	0	0	Total Expenditures and Fund Balance	178,947

**KLAMATH COMMUNITY COLLEGE DISTRICT****Fiscal Year 2025-2026****Enterprise Funds Summary****200 - BOOKSTORE**

<b>Actual 2022-23</b>	<b>Actual 2023-24</b>	<b>Budget 2024-25</b>	<b>Account Description</b>	<b>Proposed Amount</b>
			<b>Resources</b>	
383,605	372,941	509,311	Other Revenue	508,625
0	25,000	0	Transfers In	0
79,731	18,374	8,669	Carry Forward	0
463,336	416,315	517,980	Total Resources	508,625
			<b>Expenditures</b>	
95,257	127,345	164,581	Personnel Services	168,726
349,705	304,576	339,399	Materials & Services	339,899
0	0	4,000	Capital Outlay	0
0	0	10,000	Total Contingency	0
444,962	431,921	517,980	Total Expenditures	508,625
18,374	-15,606	0	Fund Balance	0
0	0	0	Unappropriated Fund Balance	0
463,336	416,315	517,980	Total Expenditures, Fund, and Unappropriated Fund	508,625

**250 - FOOD SERVICE**

<b>Actual 2022-23</b>	<b>Actual 2023-24</b>	<b>Budget 2024-25</b>	<b>Account Description</b>	<b>Proposed Amount</b>
			<b>Resources</b>	
0	0	5,400	Local Sources	5,400
3,750	2,150	0	Other Revenue	0
1,969	20,960	15,000	Transfers In	15,000
694	694	0	Carry Forward	0
6,413	23,804	20,400	Total Resources	20,400
			<b>Expenditures</b>	
0	0	0	Personnel Services	0
5,719	23,110	20,400	Materials & Services	20,400
0	0	0	Capital Outlay	0
5,719	23,110	20,400	Total Expenditures	20,400
694	694	0	Fund Balance	0
0	0	0	Unappropriated Fund Balance	0
6,413	23,804	20,400	Total Expenditures and Fund Balance	20,400

**KLAMATH COMMUNITY COLLEGE DISTRICT****Fiscal Year 2025-2026****Enterprise Funds Summary****260 - COSMETOLOGY**

<b>Actual 2022-23</b>	<b>Actual 2023-24</b>	<b>Budget 2024-25</b>	<b>Account Description</b>	<b>Proposed Amount</b>
			<b>Resources</b>	
34,703	69,266	123,659	Other Revenue	166,156
2,758	0	0	Transfers In	0
37,461	69,266	123,659	Total Resources	166,156
			<b>Expenditures</b>	
25,289	62,936	75,759	Personnel Services	106,556
12,172	12,823	47,900	Materials & Services	59,600
37,461	75,759	123,659	Total Expenditures	166,156
0	-6,493	0	Fund Balance	0
37,461	69,266	123,659	Total Expenditures and Fund Balance	166,156

**270 - CHARGEPOINT**

<b>Actual 2022-23</b>	<b>Actual 2023-24</b>	<b>Budget 2024-25</b>	<b>Account Description</b>	<b>Proposed Amount</b>
			<b>Resources</b>	
0	592	15,000	Other revenue	15,000
0	592	15,000	Total Resources	15,000
			<b>Expenditures</b>	
0	0	15,000	Materials & Services	15,000
0	0	15,000	Total Expenditures	15,000
0	592	0	Fund Balance	0
0	592	15,000	Total Expenditures and Fund Balance	15,000

**KLAMATH COMMUNITY COLLEGE DISTRICT**  
**Fiscal Year 2025-2026**  
**Reserve Funds Summary**

**300 - RESERVE FOR PROGRAM DEVELOPMENT**

<b>Actual 2022-23</b>	<b>Actual 2023-24</b>	<b>Budget 2024-25</b>	<b>Account Description</b>	<b>Proposed Amount</b>
			<b>Resources</b>	
97	169	125	Interest Income	200
0	0	0	Transfers In	330,000
3,215	3,312	3,500	Carry Forward	4,000
3,312	3,481	3,625	Total Resources	334,200
			<b>Expenditures</b>	
0	0	0	Personnel Services	330,000
0	0	3,625	Materials & Services	4,200
0	0	3,625	Total Expenditures	4,200
3,312	3,481	0	Fund Balance	0
3,312	3,481	3,625	Total Expenditures and Fund Balance	334,200

**301 - RESERVE RAINY DAY**

<b>Actual 2022-23</b>	<b>Actual 2023-24</b>	<b>Budget 2024-25</b>	<b>Account Description</b>	<b>Proposed Amount</b>
			<b>Resources</b>	
66,340	148,904	75,000	Interest Income	200,000
194,104	1,490,592	1,500,000	Transfers In	1,300,000
2,146,708	2,407,152	2,907,152	Carry Forward	6,000,000
2,407,152	4,046,648	4,482,152	Total Resources	7,500,000
			<b>Expenditures</b>	
0	0	2,482,152	Total Contingency	5,500,000
2,407,152	4,046,648	0	Fund Balance	0
0	0	2,000,000	Unappropriated Fund Balance	2,000,000
2,407,152	4,046,648	4,482,152	Total Expenditures, Fund, and Unappropriated Fund	7,500,000

**302 - RESERVE FOR EQUIPMENT**

<b>Actual 2022-23</b>	<b>Actual 2023-24</b>	<b>Budget 2024-25</b>	<b>Account Description</b>	<b>Proposed Amount</b>
			<b>Resources</b>	
1020	1900	1,500	Interest Income	3,500
15,000	15,000	20,000	Transfers In	0
30,308	46,328	40,000	Carry Forward	90,000
46,328	63,228	61,500	Total Resources	93,500
			<b>Expenditures</b>	
0	0	30,000	Materials & Services	50,000
0	0	31,500	Capital Outlay	43,500
0	0	61,500	Total Expenditures	93,500
46,328	63,228	0	Fund Balance	0
46,328	63,228	61,500	Total Expenditures and Fund Balance	93,500

# KLAMATH COMMUNITY COLLEGE DISTRICT

## Fiscal Year 2025-2026

### Reserve Funds Summary

#### 303 - RESERVE FOR FURNITURE

Actual 2022-23	Actual 2023-24	Budget 2024-25	Account Description	Proposed Amount
			<b>Resources</b>	
1,560	2,837	1,500	Interest Income	2,500
10,000	10,000	10,000	Transfers In	0
49,266	60,826	59,766	Carry Forward	75,000
60,826	73,663	71,266	Total Resources	77,500
			<b>Expenditures</b>	
0	12,508	30,000	Materials & Services	30,500
0	0	41,266	Capital Outlay	47,000
0	0	71,266	Total Expenditures	77,500
60,826	61,155	0	Fund Balance	0
60,826	73,663	71,266	Total Expenditures and Fund Balance	77,500

#### 304 - RESERVE FOR TECHNOLOGY

Actual 2022-23	Actual 2023-24	Budget 2024-25	Account Description	Proposed Amount
			<b>Resources</b>	
686	1189	500	Interest Income	750
0	0	50,000	Transfers In	50,000
22,632	23,318	22,500	Carry Forward	8,000
23,318	24,507	73,000	Total Resources	58,750
			<b>Expenditures</b>	
0	0	73,000	Capital Outlay	58,750
0	0	73,000	Total Expenditures	58,750
23,318	24,507	0	Fund Balance	0
23,318	24,507	73,000	Total Expenditures and Fund Balance	58,750

#### 305 - RESERVE FOR BUILDING

Actual 2022-23	Actual 2023-24	Budget 2024-25	Account Description	Proposed Amount
			<b>Resources</b>	
272	369	200	Interest Income	300
20,000	30,000	30,000	Transfers In	25,000
8,964	7,236	12,889	Carry Forward	61,400
29,236	37,605	43,089	Total Resources	86,700
			<b>Expenditures</b>	
22,000	6,584	43,089	Materials & Services	86,700
22,000	6,584	43,089	Total Expenditures	86,700
7,236	31,021	0	Fund Balance	0
29,236	37,605	43,089	Total Expenditures and Fund Balance	86,700



**KLAMATH COMMUNITY COLLEGE DISTRICT**  
**Fiscal Year 2025-2026**  
**Reserve Funds Summary**

**306 - STAFF DEVELOPMENT - INSTRUCTIONAL**

<b>Actual 2022-23</b>	<b>Actual 2023-24</b>	<b>Budget 2024-25</b>	<b>Account Description</b>	<b>Proposed Amount</b>
			<b>Resources</b>	
1,216	2,034	1,000	Interest Income	1,000
20,000	15,000	15,000	Transfers In	18,000
39,339	43,860	34,000	Carry Forward	31,000
60,555	60,894	50,000	Total Resources	50,000
			<b>Expenditures</b>	
0	12,398	0	Personnel Services	0
16,695	19,761	50,000	Materials & Services	50,000
16,695	32,159	50,000	Total Expenditures	50,000
43,860	28,735	0	Fund Balance	0
60,555	60,894	50,000	Total Expenditures and Fund Balance	50,000

**307 - RESERVE - SNOW REMOVAL**

<b>Actual 2022-23</b>	<b>Actual 2023-24</b>	<b>Budget 2024-25</b>	<b>Account Description</b>	<b>Proposed Amount</b>
			<b>Resources</b>	
190	351	250	Interest Income	250
3,000	3,000	3,000	Transfers In	6,750
7,074	6,889	6,750	Carry Forward	3,000
10,264	10,240	10,000	Total Resources	10,000
			<b>Expenditures</b>	
3,375	3,594	10,000	Materials & Services	10,000
3,375	3,594	10,000	Total Expenditures	10,000
6,889	6,646	0	Fund Balance	0
10,264	10,240	10,000	Total Expenditures and Fund Balance	10,000

**308 - RESERVE - BUILDING MAINTENANCE**

<b>Actual 2022-23</b>	<b>Actual 2023-24</b>	<b>Budget 2024-25</b>	<b>Account Description</b>	<b>Proposed Amount</b>
			<b>Resources</b>	
302	1,150	1,000	Interest Income	250
50,000	50,000	50,000	Transfers In	50,000
50,736	101,038	100,536	Carry Forward	160,000
101,038	152,188	151,536	Total Resources	210,250
			<b>Expenditures</b>	
0	40,155	151,536	Materials & Services	210,250
0	40,155	151,536	Total Expenditures	210,250
101,038	112,033	0	Fund Balance	0
101,038	152,188	151,536	Total Expenditures and Fund Balance	210,250

**KLAMATH COMMUNITY COLLEGE DISTRICT**  
**Fiscal Year 2025-2026**  
**Reserve Funds Summary**

**310 - RESERVE - PERS LIABILITY**

<b>Actual 2022-23</b>	<b>Actual 2023-24</b>	<b>Budget 2024-25</b>	<b>Account Description</b>	<b>Proposed Amount</b>
			<b>Resources</b>	
41,290	71,025	60,000	Interest Income	60,000
1,363,039	1,392,497	1,392,497	Carry Forward	1,525,000
1,404,329	1,463,522	1,452,497	Total Resources	1,585,000
			<b>Expenditures</b>	
11,832	0	1,452,497	Personnel Services	1,585,000
11,832	0	1,452,497	Total Expenditures	1,585,000
1,392,497	1,463,522	0	Fund Balance	0
1,404,329	1,463,522	1,452,497	Total Expenditures and Fund Balance	1,585,000

**KLAMATH COMMUNITY COLLEGE DISTRICT**  
**Fiscal Year 2025-2026**  
**Debt Service and Capital Projects Funds Summary**

**400 - DEBT SERVICE FUND**

<b>Actual 2022-23</b>	<b>Actual 2023-24</b>	<b>Budget 2024-25</b>	<b>Account Description</b>	<b>Proposed Amount</b>
			<b>Resources</b>	
0	0	0	Interest Income	0
719,999	719,997	720,000	Transfers In	720,000
1	1	0	Carry Forward	0
720,000	719,999	720,000	<b>Total Resources</b>	<b>720,000</b>
			<b>Expenditures</b>	
719,999	719,997	720,000	Debt Service	720,000
719,999	719,997	720,000	<b>Total Expenditures</b>	<b>720,000</b>
1	1	0	Fund Balance	0
720,000	719,999	720,000	<b>Total Expenditures, Fund, and Unappropriated</b>	<b>720,000</b>

**500 - CAPITAL PROJECTS FUND**

<b>Actual 2022-23</b>	<b>Actual 2023-24</b>	<b>Budget 2024-25</b>	<b>Account Description</b>	<b>Proposed Amount</b>
			<b>Resources</b>	
800	0	0	State Sources	0
18,740	12,138	1,000	Local Sources	0
11,454	21,192	10,000	Interest Income	10,000
120,000	60,000	510,229	Transfers In	200,000
364,581	459,974	460,000	Carry Forward	400,000
515,575	553,304	981,229	<b>Total Resources</b>	<b>610,000</b>
			<b>Expenditures</b>	
55,601	114,004	881,229	Materials & Services	610,000
0	0	100,000	Capital Outlay	0
55,601	114,004	981,229	<b>Total Expenditures</b>	<b>610,000</b>
459,974	439,300	0	Fund Balance	0
515,575	553,304	981,229	<b>Total Expenditures and Fund Balance</b>	<b>610,000</b>

**KLAMATH COMMUNITY COLLEGE DISTRICT**  
**Fiscal Year 2025-2026**  
**Debt Service and Capital Projects Funds Summary**

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

<b>Actual 2022-23</b>	<b>Actual 2023-24</b>	<b>Budget 2024-25</b>	<b>Account Description</b>	<b>Proposed Amount</b>
			<b>Resources</b>	
1,241,046	900,000	0	Federal Sources	0
1,726,443	684,034	470,000	State Sources	251,908
1,900,306	73,832	100,000	Local Sources	0
16,641	0	0	Transfers In	0
716,473	0	0	Carry Forward	0
5,600,909	1,657,866	570,000	Total Resources	581,908
			<b>Expenditures</b>	
13,646	15,784	789	Personnel Services	0
5,381,220	713,936	569,211	Materials & Services	251,908
206,043	60,000	0	Capital Outlay	0
0	3,851	0	Transfers Out	0
5,600,909	793,571	570,000	Total Expenditures	251,908
0	864,295	0	Fund Balance	0
5,600,909	1,657,866	570,000	Total Expenditures and Fund Balance	251,908

**504 - CAP PROJ - CHILDCARE CENTER**

<b>Actual 2022-23</b>	<b>Actual 2023-24</b>	<b>Budget 2024-25</b>	<b>Account Description</b>	<b>Proposed Amount</b>
			<b>Resources</b>	
0	0	0	Federal Sources	5,000,000
27,048	91,150	1,500,000	State Sources	10,000,000
47,943	57,343	1,060,240	Local Sources	600,000
15,318	27,969	25,000	Interest Income	0
0	500,000	500,000	Transfers In	0
0	63,261	110,000	Carry Forward	1,200,000
90,309	739,723	3,195,240	Total Resources	16,800,000
			<b>Expenditures</b>	
7,001	20,921	40,000	Personnel Services	0
20,047	70,228	3,155,240	Materials & Services	16,800,000
27,048	91,149	3,195,240	Total Expenditures	16,800,000
63,261	648,574	0	Fund Balance	0
90,309	739,723	3,195,240	Total Expenditures and Fund Balance	16,800,000

**KLAMATH COMMUNITY COLLEGE DISTRICT**  
**Fiscal Year 2025-2026**  
**Debt Service and Capital Projects Funds Summary**

**505 - CAP PROJ - COSMETOLOGY BUILDING**

<b>Actual 2022-23</b>	<b>Actual 2023-24</b>	<b>Budget 2024-25</b>	<b>Account Description</b>	<b>Proposed Amount</b>
			<b>Resources</b>	
0	0	30,000	Transfers In	30,000
0	0	30,000	Total Resources	30,000
			<b>Expenditures</b>	
0	0	5,000	Personnel Services	5,000
0	0	25,000	Materials & Services	25,000
0	0	30,000	Total Expenditures	30,000

**506 - CAP PROJ - BADGER VILLAGE**

<b>Actual 2022-23</b>	<b>Actual 2023-24</b>	<b>Budget 2024-25</b>	<b>Account Description</b>	<b>Proposed Amount</b>
			<b>Resources</b>	
0	0	30,000	Transfers In	30,000
0	0	30,000	Total Resources	30,000
			<b>Expenditures</b>	
0	0	5,000	Personnel Services	5,000
0	0	25,000	Materials & Services	25,000
0	0	30,000	Total Expenditures	30,000

## **BUDGET DETAIL**

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## **GENERAL FUND**



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# KLAMATH COMMUNITY COLLEGE DISTRICT

## Fiscal Year 2025-2026

### 001 - GENERAL FUND

Actual 2022-23	Actual 2023-24	Budget 2024-25	Number	Account Description	Proposed Amount
14,529,374	17,532,847	17,741,077	4100	College Support	18,194,295
0	15,000	100,000	4110	Grants and Contracts	100,000
<b>14,529,374</b>	<b>17,547,847</b>	<b>17,841,077</b>		<b>Total State Sources</b>	<b>18,294,295</b>
176,766	229,358	200,000	4110	Grants and Contracts	250,000
2,508,598	2,629,375	2,566,760	4200	Current Year Taxes	2,661,644
66,399	108,771	114,400	4201	Delinquent Taxes	114,400
9,085	7,888	8,000	4230	Facility Use Fee	10,000
5,825	9,606	26,000	4232	Live Work Income	27,000
0	9,776	15,000	4235	Live Work Income AITC	15,000
0	10,831	0	4280	Contribution from KCC Foundation	0
<b>2,766,673</b>	<b>3,005,604</b>	<b>2,930,160</b>		<b>Total Local Sources</b>	<b>3,078,044</b>
813,805	0	0	4066	Conveyance - CARES	0
68,231	91,890	125,500	4500	Credit Tuition - Summer	125,500
540,228	672,807	900,000	4501	Credit Tuition - Fall	900,000
585,324	645,970	775,000	4502	Credit Tuition - Winter	775,000
560,510	605,358	600,000	4503	Credit Tuition - Spring	650,000
322,134	378,375	409,000	4504	Distance Ed. Tuition - Summer	415,000
749,303	892,231	1,082,000	4505	Distance Ed. Tuition - Fall	1,100,000
701,085	869,719	905,000	4506	Distance Ed. Tuition - Winter	1,100,000
721,860	888,623	705,000	4507	Distance Ed. Tuition - Spring	1,050,000
9,063	0	0	4509	OIT Course Tuition - Fall	0
9,540	0	0	4510	OIT Course Tuition - Winter	0
8,586	0	0	4511	OIT Course Tuition - Spring	0
164,346	109,369	112,000	4512	Non-Credit Tuition - Summer	100,000
107,621	166,952	180,000	4513	Non-Credit Tuition - Fall	150,000
150,468	131,581	150,000	4514	Non-Credit Tuition - Winter	175,000
90,984	216,091	76,440	4515	Non-Credit Tuition - Spring	125,000
421	609	750	4516	Misc. Non-Credit Tuition	1,000
160	0	0	4570	Orientation Fee	0
438,310	522,214	388,752	4572	Distance Ed. Fees	650,000
17,940	20,040	19,760	4574	Student ID Fees	25,000
319,142	360,450	300,000	4581	Facility Fees	400,000
8,567	8,828	15,000	4583	KCET Fee	15,000
0	0	1,500	4584	International Student Fee	2,000
1,830	1,750	2,200	4590	Installment Fees	2,200
10,675	10,075	10,000	4591	Late Fees	15,000
-12,819	-9,540	0	4596	Late Drop Refunds - CR	0
-430	-4,306	-500	4597	Late Drop Refunds - NC	-500
-130,333	-159,735	-125,000	4599	15 to Finish	-175,000

# KLAMATH COMMUNITY COLLEGE DISTRICT

## Fiscal Year 2025-2026

### 001 - GENERAL FUND

Actual 2022-23	Actual 2023-24	Budget 2024-25	Number	Account Description	Proposed Amount
<b>6,256,550</b>	<b>6,419,350</b>	<b>6,632,402</b>		<b>Total Tuition &amp; Fees</b>	<b>7,600,200</b>
206,101	725,367	800,000	4600	Interest, Investment	800,000
5,004	173	20,200	4601	Interest, LGIP - Matching Funds	50,000
10,090	28,440	29,000	4602	Interest, Taxes	20,000
<b>221,195</b>	<b>753,980</b>	<b>849,200</b>		<b>Total Interest Income</b>	<b>870,000</b>
761	4,254	4,000	4620	Rebates	2,000
24,313	52,632	127,000	4700	Miscellaneous Revenue	50,000
20,697	18,554	22,000	4750	Testing Fees	20,000
5,236	5,941	7,000	4755	Transcript Fees	7,000
10	2	0	4799	Cash Over / Short	0
<b>51,015</b>	<b>81,383</b>	<b>160,000</b>		<b>Total Other Revenue</b>	<b>79,000</b>
166,641	150,000	208,878	5000	Transfers In - General Fund	450,000
375,266	200,205	288,530	5010	Transfers in - Indirect Cost Revenue	240,465
<b>541,907</b>	<b>350,205</b>	<b>497,408</b>		<b>Total Transfers In</b>	<b>690,465</b>
9,554,740	12,269,739	12,269,739	5999	Carry Forward	14,100,566
<b>9,554,740</b>	<b>12,269,739</b>	<b>12,269,739</b>		<b>Total Carry Forward</b>	<b>14,100,566</b>
<b>33,921,454</b>	<b>40,428,108</b>	<b>41,179,986</b>		<b>Total Resources</b>	<b>44,712,570</b>

# KLAMATH COMMUNITY COLLEGE DISTRICT

## Fiscal Year 2025-2026

### 1101 - Communication

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
112,446	86,875	123,139	6120	Adjunct Faculty - Credit	123,140
268,474	282,390	295,847	6130	Full Time - 9 Month Faculty	317,870
29,177	28,187	32,053	1	FICA	33,738
88	80	230	2	Worker's Compensation	230
7,371	9,085	8,381	3	Unemployment	8,821
113,849	111,975	117,358	4	PERS	131,902
510	523	480	5	Life Insurance	480
743	766	792	6	Accident/Disability Insurance	792
73,093	85,725	80,000	7	Health Insurance	82,400
0	2,086	2,597	8	Paid Family & Medical Leave	3,219
94	44	0	9	Other Employment Taxes	0
<b>605,844</b>	<b>607,737</b>	<b>660,877</b>		<b>Total Personnel Services</b>	<b>702,592</b>
0	387	0	7050	Supplies	0
<b>0</b>	<b>387</b>	<b>0</b>		<b>Total Materials &amp; Services</b>	<b>0</b>
<b>605,844</b>	<b>608,123</b>	<b>660,877</b>		<b>Total Expenditures</b>	<b>702,592</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.

# KLAMATH COMMUNITY COLLEGE DISTRICT

## Fiscal Year 2025-2026

### 1102 - Education

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
56,420	56,713	61,827	6120	Adjunct Faculty - Credit	51,830
130,335	137,253	153,731	6130	Full Time - 9 Month Faculty	162,961
14,285	14,846	16,490	1	FICA	16,432
43	46	138	2	Worker's Compensation	138
2,743	4,767	4,312	3	Unemployment	4,296
63,451	63,498	59,235	4	PERS	63,701
231	229	240	5	Life Insurance	240
344	340	396	6	Accident/Disability Insurance	396
42,788	44,733	40,000	7	Health Insurance	41,200
0	1,089	1,336	8	Paid Family & Medical Leave	1,568
<b>310,640</b>	<b>323,514</b>	<b>337,705</b>		<b>Total Personnel Services</b>	<b>342,762</b>
0	62	0	7060	Books	0
0	228	0	7400	Contracted Services	0
<b>0</b>	<b>290</b>	<b>0</b>		<b>Total Materials &amp; Services</b>	<b>0</b>
<b>310,640</b>	<b>323,804</b>	<b>337,705</b>		<b>Total Expenditures</b>	<b>342,762</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 2025-2026

### 1103 - Health & Physical Ed.

<b>Actual 2022-23</b>	<b>Actual 2023-24</b>	<b>Budget 2024-25</b>	<b>Acct#</b>	<b>Account Description</b>	<b>Proposed Amount</b>
42,943	40,873	54,106	6120	Adjunct Faculty - Credit	54,110
3,285	3,119	4,139	1	FICA	4,139
17	14	46	2	Worker's Compensation	46
529	1,016	1,082	3	Unemployment	1,082
17,370	10,124	10,913	4	PERS	13,236
0	212	335	8	Paid Family & Medical Leave	395
<b>64,143</b>	<b>55,358</b>	<b>70,621</b>		<b>Total Personnel Services</b>	<b>73,008</b>
<b>64,143</b>	<b>55,358</b>	<b>70,621</b>		<b>Total Expenditures</b>	<b>73,008</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.

# KLAMATH COMMUNITY COLLEGE DISTRICT

## Fiscal Year 2025-2026

### 1104 - Science

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
102,069	104,506	106,390	6100	Full Time Faculty	109,305
71,158	104,688	66,911	6120	Adjunct Faculty - Credit	96,920
212,912	151,665	153,731	6130	Full Time - 9 Month Faculty	246,709
35,525	7,467	23,371	6700	Full Time Support Staff	0
0	24,367	59,619	6800	Part Time Support Staff	60,569
11,888	4,085	17,192	6900	Student Wages	7,500
33,432	30,417	32,682	1	FICA	39,857
101	81	368	2	Worker's Compensation	368
6,047	9,387	8,545	3	Unemployment	10,420
127,229	121,444	109,325	4	PERS	145,345
545	436	480	5	Life Insurance	480
802	623	760	6	Accident/Disability Insurance	792
52,852	56,164	77,508	7	Health Insurance	83,948
3	2,164	2,649	8	Paid Family & Medical Leave	3,804
0	0	0	9	Other Employment Taxes	0
<b>654,563</b>	<b>617,496</b>	<b>659,531</b>		<b>Total Personnel Services</b>	<b>806,017</b>
<b>654,563</b>	<b>617,496</b>	<b>659,531</b>		<b>Total Expenditures</b>	<b>806,017</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 2025-2026

### 1105 - Mathematics

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
83,053	88,039	93,324	6100	Full Time Faculty	98,928
19,139	16,948	47,732	6120	Adjunct Faculty - Credit	37,740
155,660	161,958	168,562	6130	Full Time - 9 Month Faculty	175,489
0	0	2,498	6800	Part Time Support Staff	0
1,050	8,240	0	6900	Student Wages	2,500
19,878	21,008	23,876	1	FICA	24,071
59	60	230	2	Worker's Compensation	230
3,791	6,849	6,243	3	Unemployment	6,294
75,959	81,481	89,293	4	PERS	95,152
373	370	360	5	Life Insurance	360
556	548	594	6	Accident/Disability Insurance	594
53,826	56,407	60,000	7	Health Insurance	61,800
0	1,556	1,935	8	Paid Family & Medical Leave	2,297
121	0	0	9	Other Employment Taxes	0
<b>413,465</b>	<b>443,463</b>	<b>494,647</b>		<b>Total Personnel Services</b>	<b>505,455</b>
49	49	0	7350	Dues / Memberships	0
<b>49</b>	<b>49</b>	<b>0</b>		<b>Total Materials &amp; Services</b>	<b>0</b>
<b>413,514</b>	<b>443,512</b>	<b>494,647</b>		<b>Total Expenditures</b>	<b>505,455</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.



# KLAMATH COMMUNITY COLLEGE DISTRICT

## Fiscal Year 2025-2026

### 1151 - Arts & Letters

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
92,418	96,777	84,785	6120	Adjunct Faculty - Credit	124,790
7,080	7,412	6,486	1	FICA	9,546
20	25	46	2	Worker's Compensation	46
1,460	2,107	1,696	3	Unemployment	2,496
26,319	26,625	17,101	4	PERS	30,525
0	376	526	8	Paid Family & Medical Leave	911
191	897	0	9	Other Employment Taxes	0
<b>127,488</b>	<b>134,218</b>	<b>110,640</b>		<b>Total Personnel Services</b>	<b>168,314</b>
<b>127,488</b>	<b>134,218</b>	<b>110,640</b>		<b>Total Expenditures</b>	<b>168,314</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".

# KLAMATH COMMUNITY COLLEGE DISTRICT

## Fiscal Year 2025-2026

### 1152 - Social Sciences

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
73,452	94,730	84,785	6120	Adjunct Faculty - Credit	84,790
151,049	168,062	163,278	6130	Full Time - 9 Month Faculty	169,868
0	0	3,933	6800	Part Time Support Staff	0
0	0	0	6900	Student Wages	5,000
16,818	19,267	19,278	1	FICA	19,863
44	41	184	2	Worker's Compensation	184
2,504	5,094	5,040	3	Unemployment	5,193
66,373	81,930	69,695	4	PERS	76,380
288	283	240	5	Life Insurance	240
410	411	396	6	Accident/Disability Insurance	396
33,622	34,452	40,000	7	Health Insurance	41,200
3	1,199	1,563	8	Paid Family & Medical Leave	1,895
<b>344,563</b>	<b>405,469</b>	<b>388,392</b>		<b>Total Personnel Services</b>	<b>405,009</b>
<b>344,563</b>	<b>405,469</b>	<b>388,392</b>		<b>Total Expenditures</b>	<b>405,009</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.

# KLAMATH COMMUNITY COLLEGE DISTRICT

## Fiscal Year 2025-2026

### 1153 - Agricultural Science

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
40,507	77,442	81,014	6100	Full Time Faculty	0
21,475	8,587	6,494	6120	Adjunct Faculty - Credit	15,000
0	0	1,124	6800	Part Time Support Staff	0
0	931	2,248	6900	Student Wages	0
5,027	6,616	6,953	1	FICA	1,148
20	21	184	2	Worker's Compensation	46
920	2,096	1,817	3	Unemployment	300
6,166	28,616	25,954	4	PERS	3,669
67	115	120	5	Life Insurance	0
101	173	198	6	Accident/Disability Insurance	0
5,460	9,560	20,000	7	Health Insurance	0
0	460	563	8	Paid Family & Medical Leave	110
<b>79,742</b>	<b>134,615</b>	<b>146,669</b>		<b>Total Personnel Services</b>	<b>20,273</b>
<b>79,742</b>	<b>134,615</b>	<b>146,669</b>		<b>Total Expenditures</b>	<b>20,273</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 2025-2026

### 1202 - Developmental Ed. - Mathematics

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
36,050	23,010	46,911	6120	Adjunct Faculty - Credit	36,920
84,228	62,496	66,420	6130	Full Time - 9 Month Faculty	88,128
0	0	4,299	6800	Part Time Support Staff	0
0	0	0	6900	Student Wages	4,300
9,291	6,686	8,999	1	FICA	9,895
23	17	138	2	Worker's Compensation	138
1,769	2,213	2,352	3	Unemployment	2,587
38,381	29,376	31,786	4	PERS	38,924
155	112	120	5	Life Insurance	120
219	206	184	6	Accident/Disability Insurance	198
19,582	14,757	15,000	7	Health Insurance	20,600
0	491	730	8	Paid Family & Medical Leave	944
<b>189,698</b>	<b>139,364</b>	<b>176,939</b>		<b>Total Personnel Services</b>	<b>202,754</b>
<b>189,698</b>	<b>139,364</b>	<b>176,939</b>		<b>Total Expenditures</b>	<b>202,754</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.

# KLAMATH COMMUNITY COLLEGE DISTRICT

## Fiscal Year 2025-2026

### 1203 - Developmental Ed. - Language Arts

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
20,812	31,550	36,090	6120	Adjunct Faculty - Credit	36,090
2,211	0	3,933	6800	Part Time Support Staff	0
0	0	0	6900	Student Wages	3,950
1,763	2,414	3,062	1	FICA	3,063
7	7	92	2	Worker's Compensation	92
322	520	801	3	Unemployment	801
5,309	8,275	7,279	4	PERS	8,828
0	107	248	8	Paid Family & Medical Leave	292
<b>30,424</b>	<b>42,872</b>	<b>51,505</b>		<b>Total Personnel Services</b>	<b>53,116</b>
<b>30,424</b>	<b>42,872</b>	<b>51,505</b>		<b>Total Expenditures</b>	<b>53,116</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.

# KLAMATH COMMUNITY COLLEGE DISTRICT

## Fiscal Year 2025-2026

### 1205 - GED/ESL

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
67,644	124,897	115,729	6600	Administrative Salaries	85,868
65,543	47,842	81,180	6700	Full Time Support Staff	79,290
35,648	11,107	125,804	6800	Part Time Support Staff	130,397
13,929	13,909	24,688	1	FICA	22,592
63	59	368	2	Worker's Compensation	316
2,526	4,308	6,437	3	Unemployment	5,888
63,492	56,496	93,042	4	PERS	87,103
245	286	480	5	Life Insurance	360
300	460	765	6	Accident/Disability Insurance	594
60,576	60,341	90,493	7	Health Insurance	64,505
0	748	2,001	8	Paid Family & Medical Leave	2,157
<b>309,965</b>	<b>320,455</b>	<b>540,987</b>		<b>Total Personnel Services</b>	<b>479,070</b>
2,030	2,016	2,300	7050	Supplies	2,500
763	0	950	7060	Books	950
562	145	580	7100	Printing	580
8,148	6,496	12,000	7240	Travel	12,000
3,586	1,418	3,600	7250	Training & Continuing Education	3,600
111	35	135	7350	Dues / Memberships	135
102	84	132	7360	Subscriptions	492
9,454	8,094	12,103	7400	Contracted Services	12,103
592,196	0	0	7657	Cont. Serv., Credit Recovery	0
39,238	0	0	7657	Cont. Serv. Credit Recovery	0
529	420	420	7925	Tools & Equipment < \$5,000	420
0	3,750	0	7935	Software < \$5,000	0
<b>656,720</b>	<b>22,457</b>	<b>32,220</b>		<b>Total Materials &amp; Services</b>	<b>32,780</b>
0	0	1,170	8000	Equipment	1,170
<b>0</b>	<b>0</b>	<b>1,170</b>		<b>Total Capital Outlay</b>	<b>1,170</b>
<b>966,685</b>	<b>342,912</b>	<b>574,377</b>		<b>Total Expenditures</b>	<b>513,020</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 2025-2026

### 1301 - Business Mgmt.

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
41,525	54,773	36,090	6120	Adjunct Faculty - Credit	56,090
82,237	86,400	88,560	6130	Full Time - 9 Month Faculty	90,775
9,536	10,821	9,536	1	FICA	11,235
31	30	92	2	Worker's Compensation	92
1,756	3,542	2,493	3	Unemployment	2,938
36,311	42,890	34,219	4	PERS	42,142
157	155	120	5	Life Insurance	120
220	220	198	6	Accident/Disability Insurance	198
19,800	20,781	20,000	7	Health Insurance	20,600
0	796	773	8	Paid Family & Medical Leave	1,072
<b>191,571</b>	<b>220,408</b>	<b>192,081</b>		<b>Total Personnel Services</b>	<b>225,262</b>
42	0	0	7400	Contracted Services	0
<b>42</b>	<b>0</b>	<b>0</b>		<b>Total Materials &amp; Services</b>	<b>0</b>
<b>191,613</b>	<b>220,408</b>	<b>192,081</b>		<b>Total Expenditures</b>	<b>225,262</b>

The Business Management Department budget provides funding for one nine-month faculty and adjunct faculty as needed depending on enrollment. 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 2025-2026

### 1302 - Emergency Response Op.

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
148,017	124,043	93,063	6120	Adjunct Faculty - Credit	113,070
130,501	75,274	78,903	6130	Full Time - 9 Month Faculty	84,430
0	33,000	70,000	6600	Administrative Salaries	72,059
109,110	112,215	183,039	6800	Part Time Support Staff	171,500
17,274	16,146	42,925	6900	Student Wages	10,000
30,645	27,182	35,798	1	FICA	34,506
121	100	368	2	Worker's Compensation	368
5,825	9,077	9,358	3	Unemployment	9,021
97,132	104,174	119,748	4	PERS	130,352
216	189	240	5	Life Insurance	240
323	279	396	6	Accident/Disability Insurance	396
48,895	40,369	76,432	7	Health Insurance	41,200
4	2,026	2,901	8	Paid Family & Medical Leave	3,292
<b>588,063</b>	<b>544,075</b>	<b>713,171</b>		<b>Total Personnel Services</b>	<b>670,434</b>
11,775	10,360	12,900	7050	Supplies	12,900
0	578	900	7060	Books	900
60	0	0	7100	Printing	0
0	750	0	7150	Marketing	0
0	1,198	5,000	7240	Travel	5,000
1,130	0	7,000	7250	Training & Continuing Education	7,000
135	0	400	7350	Dues / Memberships	400
10,492	15,356	12,000	7400	Contracted Services	12,000
1,709	0	0	7850	Repairs	0
120	108	2,000	7920	Equipment Lease / Rental	2,000
29,279	12,633	15,000	7925	Tools & Equipment < \$5,000	15,000
<b>54,699</b>	<b>40,982</b>	<b>55,200</b>		<b>Total Materials &amp; Services</b>	<b>55,200</b>
7,814	19,995	49,500	8000	Equipment	49,500
<b>7,814</b>	<b>19,995</b>	<b>49,500</b>		<b>Total Capital Outlay</b>	<b>49,500</b>
<b>650,577</b>	<b>605,052</b>	<b>817,871</b>		<b>Total Expenditures</b>	<b>775,134</b>

The Emergency Response Operations (ERO) Department budget funds two nine-month faculty, five part time coordinators, and adjunct faculty as needed depending 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 2025-2026

### 1303 - Advanced Mfg. Engineering

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
11,093	0	8,117	6120	Adjunct Faculty - Credit	23,600
59,345	67,234	66,684	6130	Full Time - 9 Month Faculty	70,688
5,078	713	1,686	6800	Part Time Support Staff	0
2,994	1,874	0	6900	Student Wages	5,000
6,126	5,485	5,851	1	FICA	7,595
22	17	138	2	Worker's Compensation	138
1,187	1,797	1,530	3	Unemployment	1,986
21,646	20,673	21,922	4	PERS	27,905
91	87	120	5	Life Insurance	120
145	143	198	6	Accident/Disability Insurance	198
1,915	1,824	20,000	7	Health Insurance	20,600
7	434	473	8	Paid Family & Medical Leave	724
<b>109,648</b>	<b>100,280</b>	<b>126,719</b>		<b>Total Personnel Services</b>	<b>158,554</b>
<b>109,648</b>	<b>100,280</b>	<b>126,719</b>		<b>Total Expenditures</b>	<b>158,554</b>

The Advanced Manufacturing and Engineering Department budget funds one nine-month faculty and adjunct faculty as needed depending on enrollment. The department's most recent Cost Margin Analysis is negative. 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 2025-2026

### 1304 - Nursing

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
0	0	66,000	6100	Full Time Faculty	127,002
75,340	52,052	48,696	6120	Adjunct Faculty - Credit	48,700
278,786	346,158	314,750	6130	Full Time - 9 Month Faculty	285,105
110,942	125,960	133,464	6600	Administrative Salaries	0
23,087	7,467	0	6700	Full Time Support Staff	0
0	7,350	35,956	6800	Part Time Support Staff	35,960
37,173	41,452	45,813	1	FICA	38,004
95	102	368	2	Worker's Compensation	310
6,951	10,262	11,960	3	Unemployment	9,935
116,991	121,117	163,446	4	PERS	140,944
834	908	720	5	Life Insurance	570
1,113	1,269	1,174	6	Accident/Disability Insurance	940
89,951	92,408	115,000	7	Health Insurance	97,850
0	3,000	6,513	8	Paid Family & Medical Leave	3,627
<b>741,263</b>	<b>809,505</b>	<b>943,860</b>		<b>Total Personnel Services</b>	<b>788,947</b>
9	0	0	7115	Postage	0
731	286	0	7240	Travel	0
<b>740</b>	<b>286</b>	<b>0</b>		<b>Total Materials &amp; Services</b>	<b>0</b>
<b>742,003</b>	<b>809,791</b>	<b>943,860</b>		<b>Total Expenditures</b>	<b>788,947</b>

The Nursing Department Budget funds one 12 month faculty nursing director, one LPN Program Lead, three- 9 month full-time faculty, and adjunct faculty as needed based on enrollment and a part time administrative professional. KCC has developed an LPN exit option that has increased enrollment by 8 students. Lakeview has its own cohort per funded contract. 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 2025-2026

### 1305 - Automotive/Diesel

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
0	0	26,841	6120	Adjunct Faculty - Credit	50,000
30,719	44,746	64,367	6130	Full Time - 9 Month Faculty	152,740
15,865	22,220	58,300	6700	Full Time Support Staff	60,049
12,630	17,959	5,956	6800	Part Time Support Staff	39,367
3,219	4,211	0	6900	Student Wages	5,000
4,780	6,814	11,893	1	FICA	23,498
16	20	184	2	Worker's Compensation	276
890	2,292	3,109	3	Unemployment	6,143
12,255	15,563	42,729	4	PERS	91,181
41	49	240	5	Life Insurance	360
61	63	396	6	Accident/Disability Insurance	594
3,097	4,405	40,000	7	Health Insurance	61,800
0	500	963	8	Paid Family & Medical Leave	2,241
<b>83,571</b>	<b>118,842</b>	<b>254,978</b>		<b>Total Personnel Services</b>	<b>493,249</b>
0	2	0	7240	Travel	0
<b>0</b>	<b>2</b>	<b>0</b>		<b>Total Materials &amp; Services</b>	<b>0</b>
<b>83,571</b>	<b>118,844</b>	<b>254,978</b>		<b>Total Expenditures</b>	<b>493,249</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 2025-2026

### 1306 - Apprenticeship Related Training

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
82,581	123,343	103,000	6120	Adjunct Faculty - Credit	125,000
35,926	63,596	67,642	6600	Administrative Salaries	74,795
0	0	0	6700	Full Time Support Staff	113,160
0	23,651	61,400	6800	Part Time Support Staff	0
9,049	16,170	17,753	1	FICA	23,941
70	81	184	2	Worker's Compensation	184
1,796	5,486	4,623	3	Unemployment	6,241
31,740	43,506	51,999	4	PERS	89,425
41	65	120	5	Life Insurance	360
72	113	198	6	Accident/Disability Insurance	594
6,550	9,520	29,108	7	Health Insurance	61,800
9	1,245	1,439	8	Paid Family & Medical Leave	2,284
<b>167,835</b>	<b>286,774</b>	<b>337,466</b>		<b>Total Personnel Services</b>	<b>497,784</b>
0	0	15,000	7020	Live-Work Expense	15,000
230	0	15,000	7050	Supplies	18,000
0	0	5,000	7060	Books	5,000
0	0	3,000	7061	Multi-media	3,000
0	0	0	7240	Travel	5,000
0	0	2,500	7250	Training & Continuing Education	5,000
0	0	1,500	7360	Subscriptions	1,500
0	0	3,000	7400	Contracted Services	5,000
0	0	5,000	7920	Equipment Lease / Rental	5,000
0	0	15,000	7925	Tools & Equipment < \$5,000	18,000
<b>230</b>	<b>0</b>	<b>65,000</b>		<b>Total Materials &amp; Services</b>	<b>80,500</b>
<b>168,065</b>	<b>286,774</b>	<b>402,466</b>		<b>Total Expenditures</b>	<b>578,284</b>

The Apprenticeship Department budget funds a director , one full time administrative professional, and one full time lab assistant of apprenticeship Additional adjunct faculty funding is needed to support increased enrollment. The department's Cost Margin Analysis is positive. This program has experienced significant growth. There is an Increased growth in programming and related staffing and equipment needs. Eighteen local employers have students enrolled in Apprenticeship training. This cost center supports the Strategic Plan Initiatives of student success, future-focused education and services, organizational viability, community engagement, and advanced planning and strategy. Increased supplies and materials for project based learning.

# KLAMATH COMMUNITY COLLEGE DISTRICT

## Fiscal Year 2025-2026

### 1309 - Gen. Ed. Computer Skills

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
58,577	57,918	54,106	6120	Adjunct Faculty - Credit	54,110
5,225	1,426	5,169	6800	Part Time Support Staff	0
0	2,516	0	6900	Student Wages	5,200
4,891	4,732	4,534	1	FICA	4,537
16	13	92	2	Worker's Compensation	92
807	1,536	1,185	3	Unemployment	1,186
14,798	18,538	10,913	4	PERS	13,236
4	319	367	8	Paid Family & Medical Leave	433
<b>84,320</b>	<b>86,998</b>	<b>76,366</b>		<b>Total Personnel Services</b>	<b>78,794</b>
48	0	0	7400	Contracted Services	0
<b>48</b>	<b>0</b>	<b>0</b>		<b>Total Materials &amp; Services</b>	<b>0</b>
<b>84,368</b>	<b>86,998</b>	<b>76,366</b>		<b>Total Expenditures</b>	<b>78,794</b>

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

# KLAMATH COMMUNITY COLLEGE DISTRICT

## Fiscal Year 2025-2026

### 1317 - Aviation

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
192,220	224,818	172,927	6120	Adjunct Faculty - Credit	333,690
79,089	96,923	131,440	6600	Administrative Salaries	120,408
0	17,220	5,650	6700	Full Time Support Staff	0
29,126	12,049	11,200	6800	Part Time Support Staff	0
0	0	0	6900	Student Wages	17,000
22,976	26,816	24,581	1	FICA	36,038
78	91	184	2	Worker's Compensation	184
4,294	8,209	6,426	3	Unemployment	9,422
54,440	79,792	74,973	4	PERS	119,325
176	94	240	5	Life Insurance	240
254	132	396	6	Accident/Disability Insurance	396
20,321	10,725	40,000	7	Health Insurance	41,200
0	1,760	1,992	8	Paid Family & Medical Leave	3,439
60	0	0	9	Other Employment Taxes	0
<b>403,034</b>	<b>478,629</b>	<b>470,009</b>		<b>Total Personnel Services</b>	<b>681,342</b>
60	44	0	7050	Supplies	0
<b>60</b>	<b>44</b>	<b>0</b>		<b>Total Materials &amp; Services</b>	<b>0</b>
2,114	0	0	8000	Equipment	0
<b>2,114</b>	<b>0</b>	<b>0</b>		<b>Total Capital Outlay</b>	<b>0</b>
<b>405,208</b>	<b>478,672</b>	<b>470,009</b>		<b>Total Expenditures</b>	<b>681,342</b>

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

# KLAMATH COMMUNITY COLLEGE DISTRICT

## Fiscal Year 2025-2026

### 1351 - Health Information Management

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
8,779	9,884	17,450	6120	Adjunct Faculty - Credit	12,450
126,628	130,278	142,554	6130	Full Time - 9 Month Faculty	150,933
0	0	10,113	6800	Part Time Support Staff	0
0	0	0	6900	Student Wages	5,000
10,252	10,561	13,015	1	FICA	12,880
38	32	184	2	Worker's Compensation	184
1,986	3,512	3,402	3	Unemployment	3,367
39,715	42,617	46,885	4	PERS	50,302
239	242	240	5	Life Insurance	240
336	360	396	6	Accident/Disability Insurance	396
36,817	42,540	40,000	7	Health Insurance	41,200
0	827	1,055	8	Paid Family & Medical Leave	1,229
<b>224,789</b>	<b>240,854</b>	<b>275,294</b>		<b>Total Personnel Services</b>	<b>278,181</b>
<b>224,789</b>	<b>240,854</b>	<b>275,294</b>		<b>Total Expenditures</b>	<b>278,181</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 2025-2026

### 1354 - Welding

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
55,825	32,450	21,643	6120	Adjunct Faculty - Credit	21,650
82,660	69,673	86,845	6130	Full Time - 9 Month Faculty	86,845
0	11,427	0	6800	Part Time Support Staff	0
0	6,713	0	6900	Student Wages	5,000
10,738	9,134	8,300	1	FICA	8,682
27	35	92	2	Worker's Compensation	138
2,069	3,057	2,170	3	Unemployment	2,270
39,708	33,318	30,783	4	PERS	32,487
134	132	120	5	Life Insurance	120
195	195	198	6	Accident/Disability Insurance	198
23,840	27,971	20,000	7	Health Insurance	20,600
8	728	672	8	Paid Family & Medical Leave	828
<b>215,204</b>	<b>194,834</b>	<b>170,823</b>		<b>Total Personnel Services</b>	<b>178,818</b>
55	0	0	7050	Supplies	0
218	0	0	7925	Tools & Equipment < \$5,000	0
<b>273</b>	<b>0</b>	<b>0</b>		<b>Total Materials &amp; Services</b>	<b>0</b>
<b>215,477</b>	<b>194,834</b>	<b>170,823</b>		<b>Total Expenditures</b>	<b>178,818</b>

The Welding Department budget funds one nine-month faculty position and adjunct faculty as needed based on enrollment. The department's most recent Cost Margin Analysis is negative. A future ready grant will pay for another full time equivalent faculty. New programs have been added. 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 2025-2026

### 1355 - Accounting

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
14,414	29,546	16,643	6120	Adjunct Faculty - Credit	21,650
55,292	46,700	62,130	6130	Full Time - 9 Month Faculty	65,860
0	0	0	6900	Student Wages	5,000
5,347	5,801	6,026	1	FICA	7,076
21	21	92	2	Worker's Compensation	138
1,003	1,964	1,576	3	Unemployment	1,850
20,444	23,168	22,257	4	PERS	25,917
104	99	120	5	Life Insurance	120
158	157	198	6	Accident/Disability Insurance	198
19,670	27,966	20,000	7	Health Insurance	20,600
0	438	488	8	Paid Family & Medical Leave	675
<b>116,455</b>	<b>135,858</b>	<b>129,530</b>		<b>Total Personnel Services</b>	<b>149,084</b>
<b>116,455</b>	<b>135,858</b>	<b>129,530</b>		<b>Total Expenditures</b>	<b>149,084</b>

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

# KLAMATH COMMUNITY COLLEGE DISTRICT

## Fiscal Year 2025-2026

### 1356 - Digital Media and Design

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
57,262	54,193	10,000	6120	Adjunct Faculty - Credit	20,000
0	0	84,583	6130	Full Time - 9 Month Faculty	78,600
0	0	3,933	6800	Part Time Support Staff	0
0	0	9,027	6900	Student Wages	5,000
4,325	4,085	8,228	1	FICA	7,925
23	19	184	2	Worker's Compensation	138
746	1,380	2,152	3	Unemployment	2,072
23,429	15,003	27,747	4	PERS	29,502
0	0	120	5	Life Insurance	120
0	0	198	6	Accident/Disability Insurance	198
1,273	521	20,000	7	Health Insurance	20,600
0	302	666	8	Paid Family & Medical Leave	756
<b>87,058</b>	<b>75,503</b>	<b>166,838</b>		<b>Total Personnel Services</b>	<b>164,911</b>
<b>87,058</b>	<b>75,503</b>	<b>166,838</b>		<b>Total Expenditures</b>	<b>164,911</b>

The Digital Media and Design Department budget funds 1.0 FTE faculty and adjunct faculty as needed based on enrollment. Student Worker funds will be added to employ student workers. This cost center supports the Strategic Plan Initiatives of student success, future-focused education and services, organizational viability, community engagement, and advanced planning and strategy.

# KLAMATH COMMUNITY COLLEGE DISTRICT

## Fiscal Year 2025-2026

### 1357 - Business Technology

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
2,244	0	7,283	6120	Adjunct Faculty - Credit	7,290
83,436	85,392	85,559	6130	Full Time - 9 Month Faculty	87,698
6,608	6,586	7,102	1	FICA	7,267
18	15	92	2	Worker's Compensation	92
1,305	2,193	1,857	3	Unemployment	1,900
28,293	28,700	30,225	4	PERS	31,530
144	140	120	5	Life Insurance	120
206	206	198	6	Accident/Disability Insurance	198
27,020	24,825	20,000	7	Health Insurance	20,600
0	530	575	8	Paid Family & Medical Leave	693
<b>149,276</b>	<b>148,587</b>	<b>153,011</b>		<b>Total Personnel Services</b>	<b>157,388</b>
<b>149,276</b>	<b>148,587</b>	<b>153,011</b>		<b>Total Expenditures</b>	<b>157,388</b>

The Business Technology Department budget funds one 9 mo 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 2025-2026

### 1358 - Computer Engineering Tech.

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
34,594	32,009	27,053	6120	Adjunct Faculty - Credit	37,060
123,896	134,492	138,948	6130	Full Time - 9 Month Faculty	147,290
0	0	0	6700	Full Time Faculty	60,179
110	0	8,427	6800	Part Time Support Staff	17,460
1,332	439	9,027	6900	Student Wages	0
12,323	12,880	14,036	1	FICA	20,042
46	40	230	2	Worker's Compensation	230
2,386	4,241	3,670	3	Unemployment	5,240
41,437	48,424	47,724	4	PERS	74,024
207	198	240	5	Life Insurance	360
317	315	396	6	Accident/Disability Insurance	594
36,998	37,094	40,000	7	Health Insurance	61,800
4	1,005	1,137	8	Paid Family & Medical Leave	1,912
<b>253,649</b>	<b>271,138</b>	<b>290,888</b>		<b>Total Personnel Services</b>	<b>426,191</b>
<b>253,649</b>	<b>271,138</b>	<b>290,888</b>		<b>Total Expenditures</b>	<b>426,191</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 employe student workers. 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 2025-2026

### 1360 - Cosmetology Program

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
33,994	72,553	78,198	6100	Full Time Faculty	237,166
10,871	60,632	55,914	6120	Adjunct Faculty - Credit	55,920
61,396	100,459	107,868	6130	Full Time - 9 Month Faculty	0
18,000	36,000	38,160	6600	Administrative Salaries	39,075
42,512	91,044	101,420	6700	Full Time Support Staff	97,221
384	0	0	6800	Part Time Support Staff	0
12,556	27,332	29,188	1	FICA	32,848
61	109	322	2	Worker's Compensation	299
2,308	8,618	7,631	3	Unemployment	8,579
1,786	106,215	110,340	4	PERS	130,610
325	646	720	5	Life Insurance	660
514	1,054	1,161	6	Accident/Disability Insurance	1,089
47,908	94,187	110,000	7	Health Insurance	113,300
0	1,885	2,365	8	Paid Family & Medical Leave	3,133
<b>232,615</b>	<b>600,735</b>	<b>643,287</b>		<b>Total Personnel Services</b>	<b>719,900</b>
19,564	33,506	37,500	7050	Supplies	37,500
0	0	2,000	7060	Books	0
0	0	1,000	7061	Multi-media	0
1,030	748	0	7100	Printing	1,000
35	0	250	7115	Postage	400
30	0	0	7150	Marketing	2,000
0	1,294	2,500	7240	Travel	2,500
0	26	2,500	7250	Training & Continuing Education	5,000
0	0	1,000	7350	Dues / Memberships	0
0	0	4,000	7360	Subscriptions	1,200
39,020	31,154	25,000	7400	Contracted Services	28,000
8,609	19,810	12,000	7770	Utilities	23,000
0	0	1,000	7820	Uniform Rental	0
19,800	40,590	44,000	7830	Facilities Rental	44,000
414	471	5,000	7850	Repairs	5,000
0	0	1,000	7920	Equipment Lease / Rental	1,000
1,294	3,573	5,000	7925	Tools & Equipment < \$5,000	8,000
0	0	5,000	7935	Software < \$5,000	0
8,687	0	5,000	7940	Furniture < \$5,000	7,500

# KLAMATH COMMUNITY COLLEGE DISTRICT

## Fiscal Year 2025-2026

### 1360 - Cosmetology Program

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
98,484	131,172	153,750		Total Materials & Services	166,100
16,257	0	500	8000	Equipment - Exempt	0
16,257	0	500		Total Capital Outlay	0
347,356	731,907	797,537		Total Expenditures	886,000

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 2025-2026

### 1361 - Surgical Tech

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
0	60,766	64,367	6130	Full Time - 9 Month Faculty	140,231
0	4,667	4,924	1	FICA	10,728
0	16	46	2	Worker's Compensation	92
0	1,579	1,287	3	Unemployment	2,805
0	7,710	19,580	4	PERS	43,906
0	135	120	5	Life Insurance	240
0	197	198	6	Accident/Disability Insurance	396
0	19,768	20,000	7	Health Insurance	41,200
0	378	399	8	Paid Family & Medical Leave	1,024
<b>0</b>	<b>95,217</b>	<b>110,921</b>		<b>Total Personnel Services</b>	<b>240,622</b>
0	0	1,000	7050	Supplies	1,000
0	0	500	7060	Books	500
0	0	700	7400	Contracted Services	700
0	0	31,300	7925	Tools & Equipment < \$5,000	31,300
<b>0</b>	<b>0</b>	<b>33,500</b>		<b>Total Materials &amp; Services</b>	<b>33,500</b>
0	0	18,000	8000	Equipment - Exempt	18,000
<b>0</b>	<b>0</b>	<b>18,000</b>		<b>Total Capital Outlay</b>	<b>18,000</b>
<b>0</b>	<b>95,217</b>	<b>162,421</b>		<b>Total Expenditures</b>	<b>292,122</b>

The Surgical Tech Department budget funds two nine-month faculty and adjunct faculty as needed based on enrollment. This program has contracted support for personnel with SkyLakes Medical Center. Surgery classroom/lab will be developed.

# KLAMATH COMMUNITY COLLEGE DISTRICT

## Fiscal Year 2025-2026

### 1401 - Community Ed. - Reimb.

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
59,122	32,994	68,959	6200	Adjunct Faculty - Non-Credit	88,960
54,392	69,800	73,035	6600	Administrative Salaries	76,126
39,416	54,730	55,121	6700	Full Time Support Staff	102,674
91	0	13,484	6800	Part Time Support Staff	13,490
11,710	12,033	16,111	1	FICA	21,515
50	46	184	2	Worker's Compensation	230
2,136	3,806	4,212	3	Unemployment	5,589
39,315	47,381	50,400	4	PERS	61,786
68	244	240	5	Life Insurance	360
101	356	396	6	Accident/Disability Insurance	594
5,317	17,276	40,000	7	Health Insurance	61,800
0	838	1,307	8	Paid Family & Medical Leave	2,052
<b>211,718</b>	<b>239,504</b>	<b>323,449</b>		<b>Total Personnel Services</b>	<b>435,176</b>
7,200	3,931	15,000	7031	Books for Resale	15,000
24,527	34,064	18,000	7050	Supplies	18,000
2,113	2,375	300	7060	Books	300
334	0	0	7061	Multi-media	0
1,427	0	0	7150	Marketing	0
378	5,473	2,500	7240	Travel	2,500
0	2,510	2,500	7250	Training & Continuing Education	2,500
250	564	1,000	7350	Dues / Memberships	1,000
238,055	279,989	300,000	7400	Contracted Services	300,000
10,151	2,553	12,000	7645	Other Fees & Services	12,000
1,901	0	0	7850	Repairs	0
0	0	1,000	7920	Equipment Lease / Rental	1,000
100	745	9,000	7925	Tools & Equipment < \$5,000	4,000
<b>286,435</b>	<b>332,203</b>	<b>361,300</b>		<b>Total Materials &amp; Services</b>	<b>356,300</b>
0	0	8,000	8000	Equipment	0
<b>0</b>	<b>0</b>	<b>8,000</b>		<b>Total Capital Outlay</b>	<b>0</b>
<b>498,153</b>	<b>571,708</b>	<b>692,749</b>		<b>Total Expenditures</b>	<b>791,476</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 2025-2026

### 1402 - Contract Ed - Reimb.

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
18,799	11,331	16,232	6200	Adjunct Faculty - Non-Credit	16,240
105	5,688	44,944	6800	Part Time Support Staff	44,950
1,454	1,228	4,680	1	FICA	4,681
2	6	92	2	Worker's Compensation	92
76	407	1,224	3	Unemployment	1,224
5,514	3,149	6,039	4	PERS	1,059
0	-125	0	7	Health Insurance	0
0	92	380	8	Paid Family & Medical Leave	447
<b>25,949</b>	<b>21,775</b>	<b>73,591</b>		<b>Total Personnel Services</b>	<b>68,693</b>
2,178	2,158	500	7050	Supplies	500
0	0	3,000	7060	Books	3,000
210	25	0	7100	Printing	0
0	1,375	1,000	7160	Promotional Items	1,000
0	2,326	1,500	7240	Travel	1,500
3,062	94	6,500	7250	Training & Continuing Education	6,500
2,569	0	0	7300	Student Support - Exempt	0
0	1,374	0	7301	Student Support - Non-Educational	0
0	0	500	7350	Dues / Memberships	500
309	203	360	7400	Contracted Services	360
0	1,740	0	7645	Other Fees & Services	0
0	0	5,000	7736	Misc. Scholarships	5,000
0	0	2,500	7755	Student Tuition Waivers	2,500
3,663	-127	2,500	7756	Student Tuition Waivers - Non-Credit	2,500
-111	0	250	7758	Student Tuition Waivers - GED/Other	250
0	601	1,800	7925	Tools & Equipment < \$5,000	1,800
0	819	500	7935	Software < \$5,000	500
<b>11,880</b>	<b>10,587</b>	<b>25,910</b>		<b>Total Materials &amp; Services</b>	<b>25,910</b>
<b>37,829</b>	<b>32,362</b>	<b>99,501</b>		<b>Total Expenditures</b>	<b>94,603</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 2025-2026

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

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
14,660	21,631	18,397	6200	Adjunct Faculty - Non-Credit	18,400
1,110	1,650	1,407	1	FICA	1,408
8	11	46	2	Worker's Compensation	46
186	486	368	3	Unemployment	368
4,402	6,493	5,178	4	PERS	1,200
-1	0	0	5	Life Insurance	0
0	0	0	6	Accident/Disability Insurance	0
-355	0	0	7	Health Insurance	0
0	99	114	8	Paid Family & Medical Leave	134
<b>20,010</b>	<b>30,370</b>	<b>25,510</b>		<b>Total Personnel Services</b>	<b>21,556</b>
0	0	300	7031	Books for Resale	300
876	2,122	5,000	7050	Supplies	5,000
0	100	0	7051	Supplies for Students	0
197	2,487	3,000	7240	Travel	3,000
-1,038	847	4,500	7250	Training & Continuing Education	4,500
409	2,754	5,000	7400	Contracted Services	5,000
1,800	0	400	7830	Facilities Rental	400
545	0	200	7850	Repairs	200
0	0	200	7925	Tools & Equipment < \$5,000	200
<b>2,791</b>	<b>8,310</b>	<b>18,600</b>		<b>Total Materials &amp; Services</b>	<b>18,600</b>
<b>22,801</b>	<b>38,680</b>	<b>44,110</b>		<b>Total Expenditures</b>	<b>40,156</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 2025-2026

### 1404 - HEP Support

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
0	0	0	6700	Full Time Support Staff	106,566
0	0	0	6800	Part Time Support Staff	40,170
0	0	0	1	FICA	11,226
0	0	0	2	Worker's Compensation	120
0	0	0	3	Unemployment	2,935
0	0	0	4	PERS	45,942
0	0	0	5	Life Insurance	194
0	0	0	6	Accident/Disability Insurance	320
0	0	0	7	Health Insurance	26,873
0	0	0	8	Paid Family & Medical Leave	1,071
<b>0</b>	<b>0</b>	<b>0</b>		<b>Total Personnel Services</b>	<b>235,417</b>
0	0	0	7150	Marketing	3,000
0	0	0	7240	Travel	1,700
0	0	0	7400	Contracted Services	6,000
<b>0</b>	<b>0</b>	<b>0</b>		<b>Total Materials &amp; Services</b>	<b>10,700</b>
<b>0</b>	<b>0</b>	<b>0</b>		<b>Total Expenditures</b>	<b>246,117</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 2025-2026

### 2001 - Staff Development - Instructional

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
8,090	2,171	14,447	6120	Adjunct Faculty - Credit	14,450
629	166	1,105	1	FICA	1,105
2	1	46	2	Worker's Compensation	46
58	53	289	3	Unemployment	289
1,661	535	2,914	4	PERS	3,535
0	21	90	8	Paid Family & Medical Leave	105
<b>10,440</b>	<b>2,947</b>	<b>18,891</b>		<b>Total Personnel Services</b>	<b>19,530</b>
0	503	0	7050	Supplies	0
3,937	0	2,500	7400	Contracted Services	2,500
<b>3,937</b>	<b>503</b>	<b>2,500</b>		<b>Total Materials &amp; Services</b>	<b>2,500</b>
<b>14,377</b>	<b>3,450</b>	<b>21,391</b>		<b>Total Expenditures</b>	<b>22,030</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 2025-2026

### 2002 - Learning Resources Center

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
113,803	105,002	131,539	6600	Administrative Salaries	126,758
25,954	45,412	106,801	6700	Full Time Support Staff	101,634
66,122	91,593	179,523	6800	Part Time Support Staff	179,523
32,311	39,741	22,472	6900	Student Wages	22,480
18,260	21,638	33,686	1	FICA	32,925
142	132	460	2	Worker's Compensation	414
3,143	6,649	8,805	3	Unemployment	8,590
56,653	65,546	97,182	4	PERS	96,909
282	357	600	5	Life Insurance	480
439	562	990	6	Accident/Disability Insurance	792
40,511	46,698	127,324	7	Health Insurance	91,508
4	1,429	2,729	8	Paid Family & Medical Leave	3,142
<b>357,623</b>	<b>424,759</b>	<b>712,111</b>		<b>Total Personnel Services</b>	<b>665,155</b>
1,216	621	2,500	7050	Supplies	2,500
17,001	9,302	17,000	7060	Books	17,000
138	0	500	7061	Multi-media	500
3,248	0	1,000	7240	Travel	2,000
4,189	0	2,000	7250	Training & Continuing Education	2,000
5,689	5,374	6,500	7350	Dues / Memberships	6,500
32,525	42,441	75,000	7360	Subscriptions	75,000
5,783	8,919	10,000	7400	Contracted Services	10,000
245	1,393	250	7935	Software < \$5,000	300
185	0	500	7940	Furniture < \$5,000	500
<b>70,219</b>	<b>68,051</b>	<b>115,250</b>		<b>Total Materials &amp; Services</b>	<b>116,300</b>
0	0	2,500	8000	Equipment	2,500
<b>0</b>	<b>0</b>	<b>2,500</b>		<b>Total Capital Outlay</b>	<b>2,500</b>
<b>427,842</b>	<b>492,810</b>	<b>829,861</b>		<b>Total Expenditures</b>	<b>783,955</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. 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 2025-2026

### 2003 - Academic Administration

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
385,990	478,077	513,336	6600	Administrative Salaries	634,315
28,921	103,770	134,300	6700	Full Time Support Staff	138,330
3,888	0	0	6800	Part Time Support Staff	0
31,858	44,450	49,542	1	FICA	59,108
98	138	368	2	Worker's Compensation	414
5,758	10,936	12,881	3	Unemployment	15,345
121,776	154,481	204,875	4	PERS	248,564
673	888	960	5	Life Insurance	1,080
980	1,258	1,584	6	Accident/Disability Insurance	1,782
71,517	95,645	160,000	7	Health Insurance	185,400
0	2,919	4,014	8	Paid Family & Medical Leave	5,640
<b>651,459</b>	<b>892,562</b>	<b>1,081,860</b>		<b>Total Personnel Services</b>	<b>1,289,978</b>
120	2,334	2,400	7050	Supplies	2,400
0	0	500	7060	Books	500
0	0	100	7115	Postage	100
2,871	4,015	8,000	7240	Travel	10,000
1,017	997	5,000	7250	Training & Continuing Education	15,000
8,800	8,549	12,000	7350	Dues / Memberships	12,000
0	0	2,000	7360	Subscriptions	2,000
856	978	5,000	7400	Contracted Services	7,000
0	20	0	7645	Other Fees & Services	0
1,850	0	0	7646	Prizes and Awards	0
1,441	1,450	5,000	7755	Student Tuition Waivers	5,000
469	1,723	2,000	7925	Tools & Equipment < \$5,000	2,000
0	0	500	7935	Software < \$5,000	500
0	1,240	0	7940	Furniture < \$5,000	1,800
<b>17,423</b>	<b>21,306</b>	<b>42,500</b>		<b>Total Materials &amp; Services</b>	<b>58,300</b>
0	5,511	3,000	8000	Equipment	10,000
0	0	200	8040	Software	200
<b>0</b>	<b>5,511</b>	<b>3,200</b>		<b>Total Capital Outlay</b>	<b>10,200</b>
<b>668,881</b>	<b>919,379</b>	<b>1,127,560</b>		<b>Total Expenditures</b>	<b>1,358,478</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 2025-2026

### 2004 - Teaching & Learning Center

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
223,223	246,404	269,102	6600	Administrative Salaries	268,811
39,181	42,717	45,815	6700	Full Time Support Staff	47,197
251	0	7,134	6800	Part Time Support Staff	0
12,806	13,968	7,134	6900	Student Wages	5,000
21,135	23,636	25,183	1	FICA	24,556
98	102	322	2	Worker's Compensation	276
3,808	7,167	6,574	3	Unemployment	6,410
79,843	71,801	95,798	4	PERS	98,942
508	546	600	5	Life Insurance	600
784	826	990	6	Accident/Disability Insurance	990
79,328	66,800	100,000	7	Health Insurance	103,000
0	1,471	2,041	8	Paid Family & Medical Leave	2,343
5	0	0	9	Other Employment Taxes	0
<b>460,970</b>	<b>475,437</b>	<b>560,693</b>		<b>Total Personnel Services</b>	<b>558,125</b>
568	466	1,500	7050	Supplies	1,500
769	634	150	7060	Books	150
0	2,657	0	7150	Marketing	0
5,508	4,698	7,000	7240	Travel	7,000
4,653	7,843	8,000	7250	Training & Continuing Education	8,000
60	240	200	7350	Dues / Memberships	1,730
5,008	240	11,809	7360	Subscriptions	11,809
1,207	8,605	25,000	7400	Contracted Services	29,870
0	1,514	2,500	7925	Tools & Equipment < \$5,000	2,500
1,645	175	3,000	7935	Software < \$5,000	3,000
0	195	500	7940	Furniture < \$5,000	500
<b>19,418</b>	<b>27,267</b>	<b>59,659</b>		<b>Total Materials &amp; Services</b>	<b>66,059</b>
0	0	1,000	8000	Equipment	1,000
<b>0</b>	<b>0</b>	<b>1,000</b>		<b>Total Capital Outlay</b>	<b>1,000</b>
<b>480,388</b>	<b>502,704</b>	<b>621,352</b>		<b>Total Expenditures</b>	<b>625,184</b>

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

# KLAMATH COMMUNITY COLLEGE DISTRICT

## Fiscal Year 2025-2026

### 2007 - Testing Center

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
81,745	47,885	64,224	6600	Administrative Salaries	60,050
33,903	60,549	37,614	6700	Full Time Support Staff	40,877
9,718	0	28,111	6800	Part Time Support Staff	25,822
0	0	0	6900	Student Wages	5,000
9,583	8,221	9,940	1	FICA	10,078
54	49	138	2	Worker's Compensation	184
1,734	2,493	2,598	3	Unemployment	2,635
32,611	24,179	39,530	4	PERS	39,686
103	168	240	5	Life Insurance	240
177	262	396	6	Accident/Disability Insurance	396
15,862	19,459	49,108	7	Health Insurance	50,308
4	545	805	8	Paid Family & Medical Leave	961
<b>185,493</b>	<b>163,810</b>	<b>232,704</b>		<b>Total Personnel Services</b>	<b>236,237</b>
2,215	421	0	7050	Supplies	500
0	422	1,900	7115	Postage	2,600
0	299	2,000	7240	Travel	0
0	0	2,000	7250	Training & Continuing Education	2,000
0	0	500	7350	Dues / Memberships	500
5,640	8,322	6,000	7400	Contracted Services	6,000
5	0	0	7640	Fines and Penalties	0
375	4,247	5,000	7925	Tools & Equipment < \$5,000	9,400
0	0	16,000	7935	Software < \$5,000	0
0	0	0	7940	Furniture < \$5,000	1,580
<b>8,234</b>	<b>13,711</b>	<b>33,400</b>		<b>Total Materials &amp; Services</b>	<b>22,580</b>
610	1,081	20,000	8000	Equipment - Exempt	20,000
<b>610</b>	<b>1,081</b>	<b>20,000</b>		<b>Total Capital Outlay</b>	<b>20,000</b>
<b>194,337</b>	<b>178,602</b>	<b>286,104</b>		<b>Total Expenditures</b>	<b>278,817</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. Increase in need for part time staff to support expanded evening hours for the testing center and increase remote testing 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. Computers need to be updated. Browser software needs to be updated.



# KLAMATH COMMUNITY COLLEGE DISTRICT

## Fiscal Year 2025-2026

### 2010 - CTE Administration

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
7,532	16,172	27,000	7020	Live-Work Expense	27,000
18,309	23,405	26,000	7050	Supplies	26,000
6,148	3,870	2,000	7060	Books	2,000
0	0	1,000	7061	Multi-media	1,000
60	0	0	7100	Printing	0
117	54	535	7115	Postage	535
1,265	1,377	500	7150	Marketing	500
0	8,898	0	7160	Promotional Items	0
4,596	6,040	6,000	7240	Travel	6,000
794	2,444	5,000	7250	Training & Continuing Education	5,000
1,425	1,462	3,000	7350	Dues / Memberships	3,000
1,238	3,837	3,000	7360	Subscriptions	3,000
21,367	24,013	25,300	7400	Contracted Services	25,300
0	0	1,000	7820	Uniform Rental	1,000
450	323	10,000	7850	Repairs	10,000
128	523	3,885	7920	Equipment Lease / Rental	3,885
55,863	29,513	73,900	7925	Tools & Equipment < \$5,000	73,900
2,204	825	10,470	7935	Software < \$5,000	10,470
1,854	1,551	4,480	7940	Furniture < \$5,000	4,480
<b>123,350</b>	<b>124,307</b>	<b>203,070</b>		<b>Total Materials &amp; Services</b>	<b>203,070</b>
25,524	12,859	232,500	8000	Equipment	232,500
<b>25,524</b>	<b>12,859</b>	<b>232,500</b>		<b>Total Capital Outlay</b>	<b>232,500</b>
<b>148,875</b>	<b>137,166</b>	<b>435,570</b>		<b>Total Expenditures</b>	<b>435,570</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. Increases in live work, supplies, and equipment are needed for the auto, diesel, and ERO programs. Significant equipment increases due to new programming options such as Welding well drilling, cyber security one year certificate, Manufacturing Pathways. Need for updated equipment and training aids for the auto and diesel program. This cost center supports the Strategic Plan Initiatives of student success, future-focused education and services, organizational viability, community engagement, and advanced planning and strategy. Supplies, materials, technology and equipment costs continue to increase.

# KLAMATH COMMUNITY COLLEGE DISTRICT

## Fiscal Year 2025-2026

### 2011 - General Education Administration

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
1,231	1,792	9,105	7050	Supplies	9,105
657	665	3,000	7060	Books	3,000
0	0	350	7061	Multi-media	350
60	0	0	7100	Printing	0
0	0	525	7115	Postage	525
700	0	0	7150	Marketing	0
94	1,042	7,175	7240	Travel	7,175
0	450	630	7250	Training & Continuing Education	630
185	499	1,821	7350	Dues / Memberships	1,821
50	1,341	490	7360	Subscriptions	490
1,232	10,699	3,230	7400	Contracted Services	3,230
0	0	3,500	7850	Repairs	3,500
1,594	3,185	57,300	7925	Tools & Equipment < \$5,000	57,300
1,431	199	18,000	7940	Furniture < \$5,000	18,000
<b>7,233</b>	<b>19,873</b>	<b>105,126</b>		<b>Total Materials &amp; Services</b>	<b>105,126</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>7,233</b>	<b>19,873</b>	<b>115,126</b>		<b>Total Expenditures</b>	<b>115,126</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. Increased costs for Health, Science, and Art supplies and materials. Need for updated equipment. This cost center supports the Strategic Plan Initiatives of student success, future-focused education and services, organizational viability, community engagement, and advanced planning and strategy. Supplies, materials, technology and equipment costs continue to increase.

# KLAMATH COMMUNITY COLLEGE DISTRICT

## Fiscal Year 2025-2026

### 2012 - Accelerated Learning

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
58,688	54,992	65,951	6600	Administrative Salaries	121,956
38,011	41,036	59,361	6700	Full Time Support Staff	0
7,122	7,099	9,586	1	FICA	9,329
34	29	92	2	Worker's Compensation	92
1,255	2,219	2,496	3	Unemployment	2,420
20,991	22,604	38,120	4	PERS	38,184
171	181	240	5	Life Insurance	240
274	283	396	6	Accident/Disability Insurance	396
33,155	29,060	40,000	7	Health Insurance	41,200
0	495	777	8	Paid Family & Medical Leave	890
<b>159,701</b>	<b>157,998</b>	<b>217,019</b>		<b>Total Personnel Services</b>	<b>214,707</b>
5,839	2,803	3,500	7050	Supplies	1,000
129	0	0	7115	Postage	0
0	0	0	7150	Marketing	5,000
1,671	64	5,000	7240	Travel	5,000
915	0	0	7250	Training & Continuing Education	5,000
145	1,042	4,500	7400	Contracted Services	1,000
0	712	3,000	7925	Tools & Equipment < \$5,000	3,000
<b>8,698</b>	<b>4,621</b>	<b>16,000</b>		<b>Total Materials &amp; Services</b>	<b>20,000</b>
3,488	0	0	8000	Equipment - Exempt	0
<b>3,488</b>	<b>0</b>	<b>0</b>		<b>Total Capital Outlay</b>	<b>0</b>
<b>171,887</b>	<b>162,619</b>	<b>233,019</b>		<b>Total Expenditures</b>	<b>234,707</b>

Accelerated Learning budget funds one administrator, one coordinator, and needs increased support for increased admission and enrollment needs. This program is experiencing 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. This program will be supporting additional activities and events for local high schools.

# KLAMATH COMMUNITY COLLEGE DISTRICT

## Fiscal Year 2025-2026

### 2013 - Career Services

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
0	0	146,531	6600	Administrative Salaries	66,150
0	0	0	6700	Full Time Support Staff	51,501
0	0	11,209	1	FICA	9,000
0	0	138	2	Worker's Compensation	92
0	0	2,930	3	Unemployment	2,353
0	0	44,575	4	PERS	36,837
0	0	360	5	Life Insurance	240
0	0	552	6	Accident/Disability Insurance	396
0	0	22,275	7	Health Insurance	10,200
0	0	909	8	Paid Family & Medical Leave	859
<b>0</b>	<b>0</b>	<b>229,479</b>		<b>Total Personnel Services</b>	<b>177,628</b>
0	0	300	7050	Supplies	300
0	0	800	7051	Supplies for Students	800
0	0	880	7100	Printing	880
0	0	9,000	7240	Travel	9,000
0	0	1,500	7350	Dues / Memberships	1,500
0	0	7,500	7400	Contracted Services	7,500
0	0	1,000	7935	Software < \$5,000	1,000
<b>0</b>	<b>0</b>	<b>20,980</b>		<b>Total Materials &amp; Services</b>	<b>20,980</b>
<b>0</b>	<b>0</b>	<b>250,459</b>		<b>Total Expenditures</b>	<b>198,608</b>

The Career Service center budget funds two Full Time staff positions . This program was originally funded through a Title III grant. 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 2025-2026

### 3001 - Management of Student Affairs

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
135,900	146,275	153,540	6600	Administrative Salaries	155,400
131,332	54,843	58,105	6700	Full Time Support Staff	59,834
18,799	11,122	61,798	6800	Part Time Support Staff	63,660
3,128	6,215	0	6900	Student Wages	0
21,646	16,304	20,919	1	FICA	21,335
97	51	138	2	Worker's Compensation	138
3,920	5,009	5,441	3	Unemployment	5,550
83,757	73,946	71,134	4	PERS	73,008
550	383	240	5	Life Insurance	240
817	525	396	6	Accident/Disability Insurance	396
69,982	38,299	49,280	7	Health Insurance	41,200
0	1,131	1,695	8	Paid Family & Medical Leave	2,036
<b>469,929</b>	<b>354,102</b>	<b>422,686</b>		<b>Total Personnel Services</b>	<b>422,797</b>
2,587	6,783	1,000	7050	Supplies	1,000
35	0	500	7060	Books	500
420	0	0	7100	Printing	0
8,232	9,237	3,500	7240	Travel	3,500
1,840	2,433	8,000	7250	Training & Continuing Education	10,000
0	32,352	40,000	7300	Student Support - Exempt	35,000
1,313	1,501	500	7350	Dues / Memberships	500
31,832	1,836	11,000	7400	Contracted Services	20,000
13,905	24,706	18,500	7449	Commencement	24,000
0	35	0	7645	Other Fees & Services	0
124	0	0	7925	Tools & Equipment < \$5,000	0
0	0	500	7940	Furniture < \$5,000	500
<b>60,288</b>	<b>78,882</b>	<b>83,500</b>		<b>Total Materials &amp; Services</b>	<b>95,000</b>
<b>530,218</b>	<b>432,984</b>	<b>506,186</b>		<b>Total Expenditures</b>	<b>517,797</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 2025-2026

### 3002 - Advising

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
68,583	72,750	77,061	6600	Administrative Salaries	80,891
143,876	244,614	269,659	6700	Full Time Support Staff	277,749
6,509	0	0	6800	Part Time Support Staff	0
13,350	15,457	44,944	6900	Student Wages	46,300
17,266	24,600	29,962	1	FICA	30,978
94	124	322	2	Worker's Compensation	322
3,198	7,543	7,815	3	Unemployment	8,080
62,590	96,904	105,473	4	PERS	112,290
375	528	720	5	Life Insurance	720
596	843	1,188	6	Accident/Disability Insurance	1,188
69,527	113,950	120,000	7	Health Insurance	123,600
0	1,611	2,428	8	Paid Family & Medical Leave	2,956
<b>385,963</b>	<b>578,923</b>	<b>659,572</b>		<b>Total Personnel Services</b>	<b>685,074</b>
3,847	1,906	3,000	7050	Supplies	3,000
380	0	500	7060	Books	500
180	0	260	7100	Printing	260
7,129	3,463	6,000	7240	Travel	6,000
2,943	11,614	10,000	7250	Training & Continuing Education	4,000
420	1,600	500	7350	Dues / Memberships	500
85	175	0	7400	Contracted Services	0
3,698	3,750	3,700	7935	Software < \$5,000	3,700
173	0	0	7940	Furniture < \$5,000	0
<b>18,854</b>	<b>22,509</b>	<b>23,960</b>		<b>Total Materials &amp; Services</b>	<b>17,960</b>
4,257	0	0	8000	Equipment	0
<b>4,257</b>	<b>0</b>	<b>0</b>		<b>Total Capital Outlay</b>	<b>0</b>
<b>409,073</b>	<b>601,431</b>	<b>683,532</b>		<b>Total Expenditures</b>	<b>703,034</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 2025-2026

### 3003 - Disabled Student Services

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
0	0	16,854	6800	Part Time Support Staff	7,800
1,700	242	0	6900	Student Wages	0
130	19	1,289	1	FICA	597
2	0	46	2	Worker's Compensation	46
24	7	337	3	Unemployment	156
0	2	104	8	Paid Family & Medical Leave	57
<b>1,856</b>	<b>269</b>	<b>18,630</b>		<b>Total Personnel Services</b>	<b>8,656</b>
592	826	500	7050	Supplies	500
0	0	3,000	7250	Training & Continuing Education	3,000
1,196	588	5,000	7400	Contracted Services	15,000
0	53	1,500	7925	Tools & Equipment < \$5,000	1,500
<b>1,788</b>	<b>1,467</b>	<b>10,000</b>		<b>Total Materials &amp; Services</b>	<b>20,000</b>
<b>3,644</b>	<b>1,736</b>	<b>28,630</b>		<b>Total Expenditures</b>	<b>28,656</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 2025-2026

### 3004 - Outreach

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
80,732	95,564	96,271	6600	Administrative Salaries	51,315
0	0	27,100	6800	Part Time Support Staff	38,220
7,959	8,867	10,000	6900	Student Wages	0
6,725	7,702	10,202	1	FICA	6,850
33	46	138	2	Worker's Compensation	92
1,220	2,413	2,658	3	Unemployment	1,790
18,924	23,171	29,286	4	PERS	16,067
132	173	240	5	Life Insurance	120
212	311	369	6	Accident/Disability Insurance	198
20,883	34,019	30,000	7	Health Insurance	20,600
5	526	827	8	Paid Family & Medical Leave	654
<b>136,824</b>	<b>172,790</b>	<b>207,091</b>		<b>Total Personnel Services</b>	<b>135,906</b>
597	407	1,500	7050	Supplies	1,500
3,660	2,600	0	7150	Marketing	0
377	1,728	7,000	7240	Travel	7,000
0	1,732	2,500	7250	Training & Continuing Education	2,500
125	0	500	7350	Dues / Memberships	500
42,676	120,936	87,000	7400	Contracted Services	92,000
0	603	0	7645	Other Fees & Services	0
0	0	0	7925	Tools & Equipment < \$5,000	2,791
<b>47,436</b>	<b>128,006</b>	<b>98,500</b>		<b>Total Materials &amp; Services</b>	<b>106,291</b>
1,993	0	5,000	8000	Equipment	0
<b>1,993</b>	<b>0</b>	<b>5,000</b>		<b>Total Capital Outlay</b>	<b>0</b>
<b>186,252</b>	<b>300,797</b>	<b>310,591</b>		<b>Total Expenditures</b>	<b>242,197</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 2025-2026

### 3005 - External Programs

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
113,052	119,960	129,752	6600	Administrative Salaries	133,931
65,585	73,511	77,762	6700	Full Time Support Staff	52,363
780	0	0	6800	Part Time Support Staff	0
13,593	14,748	15,875	1	FICA	14,252
50	45	138	2	Worker's Compensation	89
2,414	4,493	4,123	3	Unemployment	3,700
59,534	61,434	64,748	4	PERS	59,696
255	246	360	5	Life Insurance	234
405	414	564	6	Accident/Disability Insurance	386
46,294	41,981	43,950	7	Health Insurance	40,170
0	993	1,286	8	Paid Family & Medical Leave	1,360
<b>301,960</b>	<b>317,826</b>	<b>338,558</b>		<b>Total Personnel Services</b>	<b>306,181</b>
1,589	100	9,300	7050	Supplies	800
0	49	0	7060	Books	0
572	150	0	7150	Marketing	0
4,938	5,049	2,000	7240	Travel	3,000
3,470	505	2,500	7250	Training & Continuing Education	2,500
3,750	495	0	7300	Student Support - Exempt	0
18	0	0	7360	Subscriptions	455
6,959	12,211	7,000	7400	Contracted Services	7,000
0	842,618	900,000	7657	Cont. Serv. Credit Recovery	900,000
0	46,220	50,000	7657	Cont. Serv. Credit Recovery	50,000
0	12,280	20,000	7755	Student Tuition Waivers	20,000
0	0	20,000	7756	Student Tuition Waivers - Non-Credit	20,000
398	486	0	7925	Tools & Equipment < \$5,000	3,000
0	0	0	7940	Furniture < \$5,000	500
<b>21,694</b>	<b>920,162</b>	<b>1,010,800</b>		<b>Total Materials &amp; Services</b>	<b>1,007,255</b>
0	0	2,500	8000	Equipment	0
<b>0</b>	<b>0</b>	<b>2,500</b>		<b>Total Capital Outlay</b>	<b>0</b>
<b>323,654</b>	<b>1,237,988</b>	<b>1,351,858</b>		<b>Total Expenditures</b>	<b>1,313,436</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), High School Equivalency Program (HEP), Grants Resources, STEP/SNAP 50-50, TANF Jobs, Student Parent Support (SPS), Career Pathways & Pathways to Opportunity student support grants, Inclusive Career Advancement Program (ICAP), the Small Business Development Center (SBDC), Lake County outreach, and the KCC Foundation. This cost center supports the Strategic Plan Initiatives of Student Success, Future-focused education and services, Organizational viability, Community engagement, and Advanced planning and strategy by providing financial support to students and programs, adult education opportunities, business development, scholarship and capital projects, and

# KLAMATH COMMUNITY COLLEGE DISTRICT

## Fiscal Year 2025-2026

### 3006 - Registrar

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
115,881	125,999	133,560	6600	Administrative Salaries	144,796
8,815	9,602	10,217	1	FICA	11,077
40	39	92	2	Worker's Compensation	92
1,586	2,960	2,671	3	Unemployment	2,886
34,147	38,329	40,629	4	PERS	45,336
199	193	240	5	Life Insurance	240
317	301	396	6	Accident/Disability Insurance	396
25,834	27,946	40,000	7	Health Insurance	41,200
0	644	828	8	Paid Family & Medical Leave	1,057
<b>186,819</b>	<b>206,013</b>	<b>228,633</b>		<b>Total Personnel Services</b>	<b>247,080</b>
390	590	950	7050	Supplies	1,500
2,235	2,781	4,320	7100	Printing	1,000
183	0	3,000	7240	Travel	5,000
0	348	3,500	7250	Training & Continuing Education	7,000
568	1,006	1,000	7350	Dues / Memberships	1,000
2,752	3,834	4,200	7360	Suscriptions	13,168
0	0	0	7925	Tools & Equipment < \$5,000	1,500
0	1,612	3,500	7935	Software < \$5,000	500
214	0	0	7940	Furniture < \$5,000	1,000
<b>6,342</b>	<b>10,170</b>	<b>20,470</b>		<b>Total Materials &amp; Services</b>	<b>31,668</b>
2,114	0	0	8000	Equipment	0
<b>2,114</b>	<b>0</b>	<b>0</b>		<b>Total Capital Outlay</b>	<b>0</b>
<b>195,275</b>	<b>216,183</b>	<b>249,103</b>		<b>Total Expenditures</b>	<b>278,748</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 2025-2026

### 3007 - Veterans Services

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
66,176	69,003	74,356	6600	Administrative Salaries	78,647
53,704	57,931	62,620	6700	Full Time Support Staff	64,498
9,171	12,168	13,478	1	FICA	10,950
38	37	92	2	Worker's Compensation	92
1,653	3,047	2,739	3	Unemployment	2,863
35,760	40,197	41,668	4	PERS	44,818
211	202	240	5	Life Insurance	240
331	312	396	6	Accident/Disability Insurance	396
21,393	21,835	40,000	7	Health Insurance	41,200
0	666	849	8	Paid Family & Medical Leave	1,045
<b>188,437</b>	<b>205,398</b>	<b>236,438</b>		<b>Total Personnel Services</b>	<b>244,749</b>
534	289	500	7050	Supplies	500
1,399	2,887	8,000	7240	Travel	8,000
0	128	0	7400	Contracted Services	0
<b>1,933</b>	<b>3,304</b>	<b>8,500</b>		<b>Total Materials &amp; Services</b>	<b>8,500</b>
<b>190,371</b>	<b>208,702</b>	<b>244,938</b>		<b>Total Expenditures</b>	<b>253,249</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 a Military Friendly school for 12 consecutive years and a Military Friendly Spouse school for the last several years. The department has developed strategic partnerships for enrollment with the 142nd Wing in Portland, the 173rd Fighter Wing in Klamath Falls as well as articulations with OIT and EOU. 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 2025-2026

### 3008 - Title IX

<b>Actual 2022-23</b>	<b>Actual 2023-24</b>	<b>Budget 2024-25</b>	<b>Acct#</b>	<b>Account Description</b>	<b>Proposed Amount</b>
0	0	250	7050	Supplies	250
0	0	250	7100	Printing	250
750	0	15,000	7250	Training & Continuing Education	5,000
0	629	5,250	7350	Dues / Memberships	1,300
0	599	0	7360	Suscriptions	0
0	0	12,500	7400	Contracted Services	7,000
<b>750</b>	<b>1,228</b>	<b>33,250</b>		<b>Total Materials &amp; Services</b>	<b>13,800</b>
<b>750</b>	<b>1,228</b>	<b>33,250</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 access the services of confidential mental health professionals. This cost center supports the Strategic Plan initiatives of Student Success and Organizational Viability.

# KLAMATH COMMUNITY COLLEGE DISTRICT

## Fiscal Year 2025-2026

### 3009 - International Programs

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
0	50,577	75,900	6600	Administrative Salaries	78,150
0	0	0	6700	Full Time Support Staff	17,566
0	3,886	5,806	1	FICA	7,322
0	12	46	2	Worker's Compensation	60
0	1,370	1,500	3	Unemployment	1,896
0	13,344	25,510	4	PERS	32,008
0	126	120	5	Life Insurance	157
0	176	198	6	Accident/Disability Insurance	260
0	7,103	20,000	7	Health Insurance	29,937
0	249	471	8	Paid Family & Medical Leave	698
<b>0</b>	<b>76,843</b>	<b>129,551</b>		<b>Total Personnel Services</b>	<b>168,054</b>
0	0	500	7050	Supplies	2,750
0	0	0	7115	Postage	600
0	0	5,500	7150	Marketing	10,000
0	15,488	30,000	7240	Travel	45,000
0	0	8,700	7250	Training & Continuing Education	2,500
0	201	4,500	7300	Student Support - Exempt	0
0	0	1,950	7350	Dues / Memberships	1,500
0	0	12,500	7400	Contracted Services	14,750
0	450	0	7590	Accreditation	16,000
0	0	2,000	7645	Other Fees & Serv.	0
0	5,402	36,000	7755	Student Tuition Waivers	0
<b>0</b>	<b>21,541</b>	<b>101,650</b>		<b>Total Materials &amp; Services</b>	<b>93,100</b>
<b>0</b>	<b>98,384</b>	<b>231,201</b>		<b>Total Expenditures</b>	<b>261,154</b>

The International Program is supported by one Full-Time Administrative staff. The Primary purpose of this department is to recruit and support incoming International Students. The Director will ensure students acclimate to their new environment, engage in activities on campus and in the community.

# KLAMATH COMMUNITY COLLEGE DISTRICT

## Fiscal Year 2025-2026

### 3020 - Student Life

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
24,219	27,225	43,288	6600	Administrative Services	44,587
4,270	0	0	6800	Part Time Support Staff	0
22,905	20,717	22,472	6900	Student Wages	23,150
3,923	3,649	5,031	1	FICA	5,182
31	25	92	2	Worker's Compensation	80
649	1,201	1,315	3	Unemployment	1,355
7,120	12,798	13,168	4	PERS	13,960
48	47	120	5	Life Insurance	90
137	129	184	6	Accident/Disability Insurance	148
9,678	5,661	15,000	7	Health Insurance	15,450
0	269	407	8	Paid Family & Medical Leave	494
<b>72,980</b>	<b>71,721</b>	<b>101,077</b>		<b>Total Personnel Services</b>	<b>104,496</b>
11,029	7,099	8,270	7050	Supplies	8,270
60	0	0	7100	Printing	0
0	0	0	7150	Marketing	2,700
3,888	1,125	2,500	7240	Travel	2,500
525	1,466	2,500	7250	Training & Continuing Education	2,500
539	119	1,700	7350	Dues / Memberships	1,700
360	381	0	7360	Subscriptions	0
7,839	6,999	7,000	7400	Contracted Services	7,000
418	0	0	7646	Prizes and Awards	0
<b>24,658</b>	<b>17,189</b>	<b>21,970</b>		<b>Total Materials &amp; Services</b>	<b>24,670</b>
<b>97,638</b>	<b>88,911</b>	<b>123,047</b>		<b>Total Expenditures</b>	<b>129,166</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 2025-2026

### 3021 - First Year Experience

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
30,779	45,000	47,700	6600	Administrative Salaries	49,131
2,346	3,421	3,649	1	FICA	3,759
15	17	46	2	Worker's Compensation	46
345	1,062	954	3	Unemployment	983
5,623	13,689	14,510	4	PERS	15,383
42	100	120	5	Life Insurance	120
68	155	198	6	Accident/Disability Insurance	198
2,486	9,560	20,000	7	Health Insurance	20,600
0	236	296	8	Paid Family & Medical Leave	359
<b>41,704</b>	<b>73,242</b>	<b>87,473</b>		<b>Total Personnel Services</b>	<b>90,579</b>
12,368	6,054	7,125	7050	Supplies	7,125
504	0	0	7051	Supplies for Students	0
0	0	200	7060	Books	200
1,049	906	2,000	7240	Travel	2,000
350	1,962	2,500	7250	Training & Continuing Education	2,500
329	0	0	7350	Dues / Memberships	0
0	445	500	7360	Subscriptions	500
7,617	4,962	5,000	7400	Contracted Services	5,000
724	0	0	7646	Prizes and Awards	0
588	926	1,000	7925	Tools & Equipment < \$5,000	1,000
<b>23,529</b>	<b>15,256</b>	<b>18,325</b>		<b>Total Materials &amp; Services</b>	<b>18,325</b>
<b>65,233</b>	<b>88,498</b>	<b>105,798</b>		<b>Total Expenditures</b>	<b>108,904</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 2025-2026

### 3024 - TRIO Support

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
8,455	9,475	15,640	6600	Administrative Salaries	29,458
0	0	0	6700	Full Time Support Staff	6,882
636	725	1,196	1	FICA	2,779
3	2	46	2	Worker's Compensation	27
111	214	313	3	Unemployment	727
14,941	2,952	4,758	4	PERS	11,378
20	19	120	5	Life Insurance	73
129	87	156	6	Accident/Disability Insurance	122
3,491	2,665	4,830	7	Health Insurance	10,345
0	45	97	8	Paid Family & Medical Leave	265
<b>27,785</b>	<b>16,183</b>	<b>27,156</b>		<b>Total Personnel Services</b>	<b>62,056</b>
4,448	6,120	9,000	7050	Supplies	0
346	0	0	7060	Books	0
66	1,003	0	7240	Travel	7,000
2,052	2,417	0	7241	Student Travel	0
50	1,333	0	7250	Training & Continuing Education	0
7,710	2,235	0	7310	Student Workshops	0
134	-1,000	8,000	7400	Contracted Services	5,042
0	504	0	7925	Tools & Equipment < \$5,000	0
<b>14,806</b>	<b>12,612</b>	<b>17,000</b>		<b>Total Materials &amp; Services</b>	<b>12,042</b>
<b>42,591</b>	<b>28,795</b>	<b>44,156</b>		<b>Total Expenditures</b>	<b>74,098</b>

General Fund support for the TRIO program.



# KLAMATH COMMUNITY COLLEGE DISTRICT

## Fiscal Year 2025-2026

### 3025 - Athletics Department

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
0	0	40,000	6600	Administrative Salaries	75,900
0	17,700	18,000	6800	Part Time Support Staff	18,000
0	1,354	4,437	1	FICA	7,183
0	0	69	2	Worker's Compensation	92
0	478	1,240	3	Unemployment	1,860
0	0	12,096	4	PERS	23,764
0	0	120	5	Life Insurance	120
0	0	198	6	Accident/Disability Insurance	198
0	0	10,000	7	Health Insurance	20,600
0	110	142	8	Paid Family & Medical Leave	685
<b>0</b>	<b>19,642</b>	<b>86,302</b>		<b>Total Personnel Services</b>	<b>148,402</b>
0	8,341	1,000	7050	Supplies	1,000
0	8,930	25,000	7240	Travel	25,000
0	2,580	3,000	7400	Contracted Services	6,500
0	0	8,500	7925	Tools & Equipment < \$5,000	10,500
<b>0</b>	<b>19,851</b>	<b>37,500</b>		<b>Total Materials &amp; Services</b>	<b>43,000</b>
<b>0</b>	<b>39,492</b>	<b>123,802</b>		<b>Total Expenditures</b>	<b>191,402</b>

The Athletics Department was created to grow student involvement. At this time the soccer club has been formed.

# KLAMATH COMMUNITY COLLEGE DISTRICT

## Fiscal Year 2025-2026

### 3050 - Marketing

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
110,982	191,564	205,618	6600	Administrative Salaries	280,172
7,500	184	0	6700	Full Time Support Staff	0
9,081	14,618	15,730	1	FICA	21,433
46	58	184	2	Worker's Compensation	184
1,706	4,558	4,085	3	Unemployment	5,539
29,190	53,276	62,549	4	PERS	87,721
222	307	480	5	Life Insurance	480
353	427	765	6	Accident/Disability Insurance	792
11,992	23,310	70,000	7	Health Insurance	82,400
0	1,004	1,275	8	Paid Family & Medical Leave	2,046
<b>171,071</b>	<b>289,308</b>	<b>360,686</b>		<b>Total Personnel Services</b>	<b>480,767</b>
3,440	6,206	1,500	7050	Supplies	2,000
46,630	70,940	70,000	7100	Printing	55,000
6,605	6,403	6,500	7110	Catalog	6,500
2	0	0	7115	Postage	0
68,623	38,609	59,275	7150	Marketing	60,000
346	0	0	7151	Marketing - Military	1,500
47,546	43,691	45,000	7160	Promotional Items	45,000
14,528	33,228	28,000	7170	Cont. Serv. - Radio	30,000
0	6,880	5,000	7172	Cont. Serv.- Television	20,000
3,683	20,617	17,000	7173	Cont. Serv. - Newspaper	17,000
7,392	39,597	42,000	7174	Cont. Serv. - Other Media	42,000
6,020	8,295	6,000	7240	Travel	6,000
348	1,443	1,500	7350	Dues / Memberships	1,500
219	432	0	7360	Subscriptions	0
9,888	21,264	18,300	7400	Contracted Services	21,850
0	715	0	7645	Other Fees & Services	0
15,925	5,679	6,200	7925	Tools & Equipment < \$5,000	10,200
1,420	6,598	7,500	7935	Software < \$5,000	9,000
198	0	0	7940	Furniture < \$5,000	0
<b>232,814</b>	<b>310,596</b>	<b>313,775</b>		<b>Total Materials &amp; Services</b>	<b>327,550</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>403,885</b>	<b>599,904</b>	<b>679,461</b>		<b>Total Expenditures</b>	<b>808,317</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 2025-2026

### 4001 - Financial Aid - General Fund

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
114,727	126,194	133,683	6600	Administrative Salaries	139,312
84,007	95,295	112,504	6700	Full Time Support Staff	115,879
14,721	16,628	18,834	1	FICA	19,522
72	61	184	2	Worker's Compensation	184
2,540	4,796	4,896	3	Unemployment	5,077
57,671	67,790	74,890	4	PERS	79,900
295	321	480	5	Life Insurance	480
504	527	792	6	Accident/Disability Insurance	792
60,960	75,127	80,000	7	Health Insurance	82,400
0	1,087	1,526	8	Paid Family & Medical Leave	1,863
<b>335,497</b>	<b>387,826</b>	<b>427,789</b>		<b>Total Personnel Services</b>	<b>445,409</b>
1,313	1,691	800	7050	Supplies	800
137	0	0	7100	Printing	0
3,441	8,795	3,500	7240	Travel	5,000
8,939	2,618	8,500	7250	Training & Continuing Education	10,000
2,273	0	0	7300	Student Support - Exempt	0
1,407	1,193	1,500	7350	Dues / Memberships	2,000
17,504	17,504	22,000	7400	Contracted Services	22,000
8,370	2,035	6,000	7757	Senior Discounts	6,000
628	0	0	7940	Furniture < \$5,000	0
<b>44,012</b>	<b>33,836</b>	<b>42,300</b>		<b>Total Materials &amp; Services</b>	<b>45,800</b>
<b>379,510</b>	<b>421,662</b>	<b>470,089</b>		<b>Total Expenditures</b>	<b>491,209</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 2025-2026

### 5001 - Business Office

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
253,096	261,172	299,471	6600	Administrative Salaries	227,597
163,920	181,126	191,177	6700	Full Time Support Staff	250,650
31,127	33,148	37,535	1	FICA	36,585
150	139	368	2	Worker's Compensation	368
5,776	10,182	9,777	3	Unemployment	9,537
118,150	135,316	149,255	4	PERS	149,740
841	824	960	5	Life Insurance	960
1,310	1,262	1,584	6	Accident/Disability Insurance	1,584
136,850	147,365	160,000	7	Health Insurance	164,800
0	2,206	3,041	8	Paid Family & Medical Leave	3,492
<b>711,219</b>	<b>772,741</b>	<b>853,168</b>		<b>Total Personnel Services</b>	<b>845,313</b>
179	-2,049	500	7050	Supplies	500
2,203	1,439	4,000	7240	Travel	4,000
667	2,383	5,000	7250	Training & Continuing Education	5,000
0	299	150	7350	Dues / Memberships	150
40,693	41,849	60,000	7400	Contracted Services	60,000
58	0	0	7645	Other Fees & Services	0
0	374	500	7925	Tools & Equipment < \$5,000	500
1,340	0	500	7940	Furniture < \$5,000	500
<b>45,139</b>	<b>44,296</b>	<b>70,650</b>		<b>Total Materials &amp; Services</b>	<b>70,650</b>
<b>756,358</b>	<b>817,037</b>	<b>923,818</b>		<b>Total Expenditures</b>	<b>915,963</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 2025-2026

### 5002 - Administrative Services

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
135,900	83,751	152,700	6600	Administrative Salaries	159,520
43,766	46,174	47,121	6700	Full Time Support Staff	57,131
13,662	9,781	15,432	1	FICA	16,574
39	29	92	2	Worker's Compensation	92
2,471	2,817	4,007	3	Unemployment	4,305
51,623	32,595	61,363	4	PERS	67,834
275	203	240	5	Life Insurance	240
408	297	396	6	Accident/Disability Insurance	396
35,041	40,797	40,000	7	Health Insurance	41,200
0	569	1,251	8	Paid Family & Medical Leave	1,581
<b>283,186</b>	<b>217,014</b>	<b>322,602</b>		<b>Total Personnel Services</b>	<b>348,873</b>
119	163	200	7050	Supplies	200
0	30	200	7060	Books	200
4,407	4,142	6,000	7240	Travel	6,000
0	0	4,000	7250	Training & Continuing Education	4,000
160	160	500	7350	Dues / Memberships	500
150	0	200	7360	Subscriptions	200
170	396	1,000	7400	Contracted Services	1,000
0	0	1,000	7925	Tools & Equipment < \$5,000	1,000
124	245	300	7935	Software < \$5,000	500
0	0	1,000	7940	Furniture < \$5,000	1,000
<b>5,130</b>	<b>5,137</b>	<b>14,400</b>		<b>Total Materials &amp; Services</b>	<b>14,600</b>
<b>288,316</b>	<b>222,151</b>	<b>337,002</b>		<b>Total Expenditures</b>	<b>363,473</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 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 2025-2026

### 5005 - Human Resources

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
6,250	13,485	15,900	6000	Taxable Reimbursement Expenses	21,000
186,368	207,060	274,857	6600	Administrative Salaries	170,119
37,143	41,427	43,958	6700	Full Time Support Staff	45,256
17,122	18,467	24,389	1	FICA	16,476
56	55	184	2	Worker's Compensation	138
3,194	5,712	6,321	3	Unemployment	4,262
40,807	75,590	96,983	4	PERS	67,434
523	486	480	5	Life Insurance	360
727	684	792	6	Accident/Disability Insurance	594
56,285	58,160	80,000	7	Health Insurance	61,800
0	1,156	1,977	8	Paid Family & Medical Leave	1,572
<b>348,475</b>	<b>422,284</b>	<b>545,841</b>		<b>Total Personnel Services</b>	<b>389,011</b>
2,047	4,401	4,000	7050	Supplies	4,000
45	0	150	7060	Books	400
60	2,589	7,500	7100	Printing	7,500
5,354	750	4,500	7150	Marketing	5,000
6,982	7,161	5,000	7240	Travel	7,000
0	3,607	21,000	7242	Employee Relocation	0
4,687	5,767	18,283	7243	Interview Travel Reimbursement	18,283
1,621	3,132	6,000	7250	Training & Continuing Education	7,000
1,307	3,080	3,076	7350	Dues / Memberships	4,810
9,108	10,257	12,000	7360	Subscriptions	0
18,310	35,782	40,000	7400	Contracted Services	67,600
0	244	2,000	7925	Tools & Equipment < \$5,000	2,000
0	0	400	7935	Software < \$5,000	400
<b>49,521</b>	<b>76,770</b>	<b>123,909</b>		<b>Total Materials &amp; Services</b>	<b>123,993</b>
<b>397,996</b>	<b>499,053</b>	<b>669,750</b>		<b>Total Expenditures</b>	<b>513,004</b>

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

# KLAMATH COMMUNITY COLLEGE DISTRICT

## Fiscal Year 2025-2026

### 5006 - Lake County - Out of District

<b>Actual 2022-23</b>	<b>Actual 2023-24</b>	<b>Budget 2024-25</b>	<b>Acct#</b>	<b>Account Description</b>	<b>Proposed Amount</b>
0	0	1,000	7240	Travel - LV	0
25,000	25,000	25,000	7400	Contracted Services - LV	25,000
<b>25,000</b>	<b>25,000</b>	<b>26,000</b>		<b>Total Materials &amp; Services</b>	<b>25,000</b>
<b>25,000</b>	<b>25,000</b>	<b>26,000</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 2025-2026

### 5007 - Legal

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
0	0	0	6600	Administrative Salaries	146,130
0	0	0	1	FICA	11,179
0	0	0	2	Worker's Compensation	46
0	0	0	3	Unemployment	2,905
0	0	0	4	PERS	45,753
0	0	0	5	Life Insurance	120
0	0	0	6	Accident/Disability Insurance	198
0	0	0	7	Health Insurance	20,600
0	0	0	8	Paid Family & Medical Leave	1,067
<b>0</b>	<b>0</b>	<b>0</b>		<b>Total Personnel Services</b>	<b>227,998</b>
0	0	0	7060	Books	250
0	0	0	7240	Travel	5,000
0	0	0	7250	Training & Continuing Education	3,000
0	0	0	7350	Dues / Memberships	2,325
0	0	0	7360	Subscriptions	400
<b>0</b>	<b>0</b>	<b>0</b>		<b>Total Materials &amp; Services</b>	<b>10,975</b>
<b>0</b>	<b>0</b>	<b>0</b>		<b>Total Expenditures</b>	<b>238,973</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 2025-2026

### 5009 - District

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
62,508	16,461	60,000	6600	Administrative Salaries	60,000
47,089	7,109	220,000	6700	Full Time Support Staff	220,000
1,883	0	0	6800	Part Time Support Staff	0
956	0	0	6850	Part Time Work Experience	0
8,538	1,983	0	1	FICA	0
13	5	0	2	Worker's Compensation	0
875	676	0	3	Unemployment	0
31,858	8,693	0	4	PERS	0
10	25	0	5	Life Insurance	0
3	6	0	6	Accident/Disability Insurance	0
2,357	2,626	0	7	Health Insurance	0
0	94	0	8	Paid Family & Medical Leave	0
<b>156,091</b>	<b>37,678</b>	<b>280,000</b>		<b>Total Personnel Services</b>	<b>280,000</b>
65,066	75,921	80,000	7050	Supplies	80,000
-43	0	0	7060	Books	0
1,374	0	0	7100	Printing	0
2,521	2,818	5,000	7160	Promotional Items	3,500
3,979	4,782	2,000	7173	Cont. Serv. - Newspaper	2,500
1,459	75	0	7240	Travel	0
23,170	26,471	35,000	7350	Dues / Memberships	40,000
79,406	26,128	240,000	7400	Contracted Services	150,000
0	620	0	7410	Campus Security	0
25,660	111,908	150,000	7500	Legal	150,000
1,027	2,215	5,000	7530	Worker's Comp. Claims < \$1,500	5,000
42,309	43,920	50,000	7550	Audit	55,000
224,194	233,446	250,000	7575	Liability Insurance	275,000
0	500	15,000	7590	Accreditation	15,000
16,981	20,154	47,000	7630	Bank Charges	47,000
3,918	100	3,000	7640	Fines and Penalties	3,000
45,784	-2,907	5,500	7645	Other Fees & Services	6,000
0	32,274	0	7736	Misc. Scholarships	0
44,813	61,623	70,000	7750	Emp. Tuition Waivers - Credit	70,000
1,350	2,253	5,000	7751	Emp. Tuition Waivers - Non-Credit	5,000
0	0	0	7755	Student Tuition Waivers - Credit	200
820	0	0	7830	Facilities Rental	0

# KLAMATH COMMUNITY COLLEGE DISTRICT

## Fiscal Year 2025-2026

### 5009 - District

<b>Actual 2022-23</b>	<b>Actual 2023-24</b>	<b>Budget 2024-25</b>	<b>Acct#</b>	<b>Account Description</b>	<b>Proposed Amount</b>
77,443	205,071	100,000	7900	Allowance for Doubtful Accounts	100,000
0	6,916	16,251	7920	Equipment Lease / Rental	16,251
1,674	13,038	1,000	7925	Tools & Equipment < \$5,000	5,000
0	1,398	0	7935	Software < \$5,000	1,500
0	5,185	0	7940	Furniture < \$5,000	8,000
<b>662,905</b>	<b>873,909</b>	<b>1,079,751</b>		<b>Total Materials &amp; Services</b>	<b>1,037,951</b>
0	28,125	0	8000	Equipment	25,000
600,000	0	561,287	8180	Program Purchase	561,287
0	0	135,550	8200	Land Purchase	135,550
<b>600,000</b>	<b>28,125</b>	<b>696,837</b>		<b>Total Capital Outlay</b>	<b>721,837</b>
<b>1,418,995</b>	<b>939,712</b>	<b>2,056,588</b>		<b>Total Expenditures</b>	<b>2,039,788</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 2025-2026

### 5010 - Information Services

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
393,013	411,258	567,041	6600	Administrative Salaries	676,002
130,874	143,973	197,201	6700	Full Time Support Staff	94,577
50	0	0	6800	Part Time Support Staff	0
39,606	42,105	58,464	1	FICA	58,950
156	146	506	2	Worker's Compensation	460
7,147	12,958	15,139	3	Unemployment	15,249
157,938	172,963	236,636	4	PERS	244,922
1,019	967	1,320	5	Life Insurance	1,200
1,537	1,437	2,178	6	Accident/Disability Insurance	1,980
129,595	150,762	220,000	7	Health Insurance	206,000
0	2,813	4,738	8	Paid Family & Medical Leave	5,624
<b>860,935</b>	<b>939,382</b>	<b>1,303,223</b>		<b>Total Personnel Services</b>	<b>1,304,964</b>
2,166	18,751	3,640	7050	Supplies	8,300
3,664	4,037	6,500	7240	Travel	6,500
871	0	0	7240	Travel - LV	0
1,037	296	3,000	7250	Training & Continuing Education	5,000
300	300	300	7350	Dues / Memberships	300
310,340	425,092	259,252	7400	Contracted Services	197,204
0	118	0	7850	Repairs	0
184	4,487	600	7925	Tools & Equipment < \$5,000	9,700
1,171	0	0	7935	Software < \$5,000	0
<b>319,731</b>	<b>453,081</b>	<b>273,292</b>		<b>Total Materials &amp; Services</b>	<b>227,004</b>
147,367	72,819	200,000	8000	Equipment	312,650
3,900	0	279,679	8040	Software	515,421
<b>151,267</b>	<b>72,819</b>	<b>479,679</b>		<b>Total Capital Outlay</b>	<b>828,071</b>
<b>1,331,933</b>	<b>1,465,283</b>	<b>2,056,194</b>		<b>Total Expenditures</b>	<b>2,360,039</b>

The Information Services Budget provides funding for 7 administrative salaries and 2 full-time support staff. The Director of Information Services, the other 6 Administrative staff and 2 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 2025-2026

### 5011 - Grant Management

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
73,539	77,932	83,590	6600	Administrative Salaries	86,071
41,601	82,869	98,310	6700	Full Time Support Staff	106,409
8,371	11,855	13,915	1	FICA	14,725
39	53	138	2	Worker's Compensation	138
1,518	3,768	3,620	3	Unemployment	3,831
33,783	41,327	55,334	4	PERS	60,266
225	303	360	5	Life Insurance	360
348	461	594	6	Accident/Disability Insurance	594
38,811	46,914	60,000	7	Health Insurance	61,800
0	805	1,128	8	Paid Family & Medical Leave	1,405
<b>198,236</b>	<b>266,288</b>	<b>316,989</b>		<b>Total Personnel Services</b>	<b>335,599</b>
140	276	750	7050	Supplies	500
4,251	4,080	6,450	7240	Travel	8,500
1,978	880	3,500	7250	Training & Continuing Education	3,500
0	0	220	7350	Dues / Memberships	220
0	0	250	7360	Subscriptions	250
814	1,055	10,000	7400	Contracted Services	10,000
676	0	500	7925	Tools & Equipment < \$5,000	500
<b>7,859</b>	<b>6,291</b>	<b>21,670</b>		<b>Total Materials &amp; Services</b>	<b>23,470</b>
<b>206,094</b>	<b>272,579</b>	<b>338,659</b>		<b>Total Expenditures</b>	<b>359,069</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 2025-2026

## 5012 - Art on Campus

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
0	0	5,000	7050	Supplies	5,000
0	0	5,000		Total Materials & Services	5,000
0	0	5,000		Total Expenditures	5,000

Funds to display student work on campus

# KLAMATH COMMUNITY COLLEGE DISTRICT

## Fiscal Year 2025-2026

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

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
133,798	161,625	140,334	6600	Administrative Salaries	146,599
10,278	12,436	10,735	1	FICA	11,215
36	35	92	2	Worker's Compensation	92
1,852	3,890	2,789	3	Unemployment	2,914
35,987	49,195	42,690	4	PERS	45,900
220	229	240	5	Life Insurance	240
340	352	396	6	Accident/Disability Insurance	396
32,102	35,819	40,000	7	Health Insurance	41,200
0	657	870	8	Paid Family & Medical Leave	1,070
<b>214,613</b>	<b>264,237</b>	<b>238,146</b>		<b>Total Personnel Services</b>	<b>249,626</b>
0	0	200	7050	Supplies	200
0	508	6,000	7250	Training & Continuing Education	6,000
0	0	10,000	7400	Contracted Services	10,000
588	1,097	4,200	7935	Software < \$5,000	4,500
<b>588</b>	<b>1,605</b>	<b>20,400</b>		<b>Total Materials &amp; Services</b>	<b>20,700</b>
<b>215,201</b>	<b>265,843</b>	<b>258,546</b>		<b>Total Expenditures</b>	<b>270,326</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, 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 2025-2026

### 5031 - Communications

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
28,120	15,480	30,000	7115	Postage	16,000
4,067	2,169	3,034	7400	Contracted Services	3,034
68,090	69,154	70,000	7790	Telephone	70,000
1,959	3,918	4,000	7920	Equipment Lease / Rental	4,000
0	0	500	7925	Tools & Equipment < \$5,000	0
15,675	12,540	15,000	7930	Computer Lines	13,000
<b>117,911</b>	<b>103,261</b>	<b>122,534</b>		<b>Total Materials &amp; Services</b>	<b>106,034</b>
826	3,047	11,500	8000	Equipment	17,000
<b>826</b>	<b>3,047</b>	<b>11,500</b>		<b>Total Capital Outlay</b>	<b>17,000</b>
<b>118,737</b>	<b>106,308</b>	<b>134,034</b>		<b>Total Expenditures</b>	<b>123,034</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 2025-2026

### 5040 - Security

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
133	0	350	7050	Supplies	350
0	0	500	7240	Travel	500
0	0	500	7250	Training & Continuing Education	500
87,857	139,413	115,000	7400	Contracted Services	115,000
8,089	15,570	17,000	7410	Campus Security	17,000
3,743	2,008	0	7925	Tools & Equipment < \$5,000	6,000
0	2,450	0	7935	Software < \$5,000	0
<b>99,823</b>	<b>159,441</b>	<b>133,350</b>		<b>Total Materials &amp; Services</b>	<b>139,350</b>
26,830	0	0	8000	Equipment	0
<b>26,830</b>	<b>0</b>	<b>0</b>		<b>Total Capital Outlay</b>	<b>0</b>
<b>126,653</b>	<b>159,441</b>	<b>133,350</b>		<b>Total Expenditures</b>	<b>139,350</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 2025-2026

### 5050 - President's Office

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
471,491	401,657	423,992	6600	Administrative Salaries	437,190
0	0	10,000	6690	Incentive Bonus Pool	10,000
873	0	0	6800	Part Time Support Staff	0
26,716	21,285	32,436	1	FICA	33,445
39	35	92	2	Worker's Compensation	92
6,927	9,533	7,892	3	Unemployment	8,155
85,679	97,649	128,978	4	PERS	136,884
477	458	240	5	Life Insurance	240
679	642	396	6	Accident/Disability Insurance	396
28,897	29,245	40,000	7	Health Insurance	41,200
0	1,907	2,629	8	Paid Family & Medical Leave	3,191
<b>621,780</b>	<b>562,411</b>	<b>646,655</b>		<b>Total Personnel Services</b>	<b>670,793</b>
1,527	1,540	4,000	7050	Supplies	4,000
49	349	1,000	7060	Books	1,000
315	0	0	7100	Printing	0
19	44	200	7115	Postage	200
0	0	2,000	7150	Marketing	2,000
0	0	250	7160	Promotional Items	250
19,410	20,002	25,000	7240	Travel	30,000
3,659	4,472	4,000	7350	Dues / Memberships	5,000
373	372	500	7360	Subscriptions	750
3,899	4,319	4,000	7400	Contracted Services	4,000
0	1,450	0	7646	Prizes and Awards	0
8,063	5,379	30,000	7736	Misc. Scholarships	30,000
633	0	0	7920	Equipment Lease / Rental	0
<b>37,947</b>	<b>37,927</b>	<b>70,950</b>		<b>Total Materials &amp; Services</b>	<b>77,200</b>
<b>659,726</b>	<b>600,338</b>	<b>717,605</b>		<b>Total Expenditures</b>	<b>747,993</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 2025-2026

## 5051 - Governing Board

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
429	234	1,000	7050	Supplies	1,000
264	0	750	7060	Books	750
255	150	0	7115	Postage	0
759	1,595	750	7150	Marketing	750
5,064	6,605	10,000	7240	Travel	10,000
3,333	0	7,000	7250	Training & Continuing Education	7,000
52,299	53,951	65,000	7350	Dues / Memberships	70,000
0	140	1,250	7360	Subscriptions	1,250
14,240	21,145	9,000	7400	Contracted Services	9,000
<b>76,644</b>	<b>83,820</b>	<b>94,750</b>		<b>Total Materials &amp; Services</b>	<b>99,750</b>
18,816	28,033	34,000	9120	To Financial Aid	60,000
<b>18,816</b>	<b>28,033</b>	<b>34,000</b>		<b>Total Transfers Out</b>	<b>60,000</b>
<b>95,460</b>	<b>111,853</b>	<b>128,750</b>		<b>Total Expenditures</b>	<b>159,750</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 2025-2026

### 5052 - Foundation Support

<b>Actual 2022-23</b>	<b>Actual 2023-24</b>	<b>Budget 2024-25</b>	<b>Acct#</b>	<b>Account Description</b>	<b>Proposed Amount</b>
1,182	1,529	2,000	7050	Supplies	1,500
0	0	2,000	7061	Multi-media	1,000
605	0	1,500	7100	Printing	2,000
80	198	400	7115	Postage	300
3,973	0	0	7150	Marketing	0
88	2,198	1,500	7240	Travel	1,250
50	2,094	3,500	7250	Training & Continuing Education	3,500
405	495	340	7350	Dues / Memberships	0
1,173	0	0	7360	Subscriptions	0
18,607	11,705	16,000	7400	Contracted Services	20,000
7,550	7,850	0	7550	Audit	8,000
<b>33,712</b>	<b>26,069</b>	<b>27,240</b>		<b>Total Materials &amp; Services</b>	<b>37,550</b>
<b>33,712</b>	<b>26,069</b>	<b>27,240</b>		<b>Total Expenditures</b>	<b>37,550</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 2025-2026

### 5055 - Wellness

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
0	6,645	8,200	7050	Supplies	8,200
0	0	1,300	7240	Travel	1,300
0	0	800	7250	Training & Continuing Education	800
0	500	3,000	7400	Contracted Services	3,000
0	125	1,000	7646	Prizes and Awards	1,000
0	0	1,000	7920	Equipment Lease / Rental	1,000
0	1,539	3,000	7925	Tools & Equipment < \$5,000	3,000
<b>0</b>	<b>8,809</b>	<b>18,300</b>		<b>Total Materials &amp; Services</b>	<b>18,300</b>
<b>0</b>	<b>8,809</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 2025-2026

### 6001 - Plant Operations

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
86,045	73,574	98,181	6600	Administrative Salaries	142,285
388,893	504,107	521,251	6700	Full Time Support Staff	543,719
22,467	43,210	34,000	6800	Part Time Support Staff	35,020
0	0	3,000	6900	Student Wages	0
37,419	47,335	53,297	1	FICA	55,158
242	280	741	2	Worker's Compensation	736
6,737	14,560	13,832	3	Unemployment	14,333
134,571	167,518	211,970	4	PERS	215,708
782	972	1,800	5	Life Insurance	1,800
1,387	1,650	2,970	6	Accident/Disability Insurance	2,970
137,187	191,204	300,000	7	Health Insurance	309,000
9	3,170	4,318	8	Paid Family & Medical Leave	5,264
<b>815,740</b>	<b>1,047,580</b>	<b>1,245,360</b>		<b>Total Personnel Services</b>	<b>1,325,993</b>
33,371	56,170	35,000	7050	Supplies	35,000
24,252	29,415	26,000	7052	Supplies - Janitorial	34,000
179	0	1,000	7053	Supplies - Snow Removal	1,000
3,635	414	2,500	7054	Supplies - Safety	2,500
0	1,279	0	7056	Supplies - Fleet - Fuel & Oil	2,000
2,933	1,270	2,500	7240	Travel	2,500
2,085	52	4,500	7250	Training & Continuing Education	4,500
0	0	1,000	7350	Dues / Memberships	1,000
57,670	88,007	102,000	7400	Contracted Services	102,000
2,306	2,730	7,000	7420	Contracted Custodial Services	7,000
14,338	4,274	5,400	7645	Other Fees & Services	15,400
357,343	370,866	375,000	7770	Utilities	375,000
26,131	23,331	28,000	7850	Repairs	28,000
838	3,167	1,500	7920	Equipment Lease / Rental	2,000
6,759	11,780	10,000	7925	Tools & Equipment < \$5,000	10,000
0	0	0	7935	Software < \$5,000	4,000
<b>531,840</b>	<b>592,755</b>	<b>601,400</b>		<b>Total Materials &amp; Services</b>	<b>625,900</b>
20,536	0	15,000	8000	Equipment	15,000
<b>20,536</b>	<b>0</b>	<b>15,000</b>		<b>Total Capital Outlay</b>	<b>15,000</b>
<b>1,368,116</b>	<b>1,640,335</b>	<b>1,861,760</b>		<b>Total Expenditures</b>	<b>1,966,893</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 2025-2026

### 6002 - Fleet

<b>Actual 2022-23</b>	<b>Actual 2023-24</b>	<b>Budget 2024-25</b>	<b>Acct#</b>	<b>Account Description</b>	<b>Proposed Amount</b>
3,118	4,081	7,000	7050	Supplies	5,000
2,352	-1,170	13,250	7056	Supplies - Fleet - Fuel & Oil	5,000
0	14,118	1,250	7400	Contracted Services	10,000
0	0	0	7850	Repairs	2,000
1,736	2,948	3,500	7935	Software < \$5,000	3,000
<b>7,206</b>	<b>19,977</b>	<b>25,000</b>		<b>Total Materials &amp; Services</b>	<b>25,000</b>
25,260	18,500	0	8000	Equipment - Exempt	50,000
<b>25,260</b>	<b>18,500</b>	<b>0</b>		<b>Total Capital Outlay</b>	<b>50,000</b>
<b>32,466</b>	<b>38,477</b>	<b>25,000</b>		<b>Total Expenditures</b>	<b>75,000</b>

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

# KLAMATH COMMUNITY COLLEGE DISTRICT

## Fiscal Year 2025-2026

### 9001 - Transfers

<b>Actual 2022-23</b>	<b>Actual 2023-24</b>	<b>Budget 2024-25</b>	<b>Acct#</b>	<b>Account Description</b>	<b>Proposed Amount</b>
0	0	2,309	9120	To Financial Aid	0
140,038	197,490	241,021	9130	To Special Revenue	199,827
312,104	1,613,592	1,678,000	9140	To Reserve Funds	1,779,750
4,727	45,960	15,000	9150	To Enterprise	15,000
719,999	719,997	720,000	9160	To Debt Service	720,000
136,641	560,000	1,010,229	9170	To Capital Projects	260,000
<b>1,313,509</b>	<b>3,137,040</b>	<b>3,666,559</b>		<b>Total Transfers Out</b>	<b>2,974,577</b>
<b>1,313,509</b>	<b>3,137,040</b>	<b>3,666,559</b>		<b>Total Expenditures</b>	<b>2,974,577</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 2025-2026

### 9701 - Contingency

<b>Actual 2022-23</b>	<b>Actual 2023-24</b>	<b>Budget 2024-25</b>	<b>Acct#</b>	<b>Account Description</b>	<b>Proposed Amount</b>
0	0	3,000,000	9000	Contingency	4,000,000
0	0	3,000,000		<b>Total Contingency</b>	<b>4,000,000</b>
0	0	3,000,000		<b>Total Expenditures</b>	<b>4,000,000</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 2025-2026

### 001 - Fund and Unappropriated

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
146,246	164,139	227,016		Total Personnel Services	0
84	4,724	5,000		Total Materials & Services	0
0	0	0		Total Transfers Out	0
146,330	168,863	232,016		Total Expenditures	0
12,269,739	14,649,412	0	3998	Fund Balance	0
0	0	5,518,776	3999	Unappropriated Fund Balance	6,634,913
12,269,739	14,649,412	5,518,776		Total Fund and Unappropriated Fund Balance	6,634,913
33,921,454	40,428,108	41,179,986		Grand Total	44,712,570

Departments 1352, 3010, 3022 and 3502 are inactive. See inactive section for expense detail.

## **SPECIAL REVENUE FUNDS**

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# KLAMATH COMMUNITY COLLEGE DISTRICT

## Fiscal Year 2025-2026

### 050 - FINANCIAL AID

Actual 2022-23	Actual 2023-24	Budget 2024-25	Number	Account Description	Proposed Amount
2,842,989	3,597,137	5,000,000	4060	Federal Financial Aid - Pell Grant	5,000,000
66,141	84,645	97,113	4061	Federal Financial Aid - FSEOG	97,113
61,612	28,240	92,970	4063	Federal Financial Aid - Work Study	87,400
1,343,867	1,460,643	3,000,000	4070	Federal Financial Aid - Subsidized Loans	3,000,000
1,349,031	1,530,355	3,000,000	4071	Federal Financial Aid - Unsubsidized Loans	3,000,000
12,646	0	1,000,000	4072	Federal Financial Aid - Plus Loans	1,000,000
0	0	1,000,000	4073	Federal Financial Aid - Alt Loans	1,000,000
6,151	8,927	20,000	4075	Administrative Cost Allowance	13,000
<b>5,682,436</b>	<b>6,709,947</b>	<b>13,210,083</b>		<b>Total Federal Sources</b>	<b>13,197,513</b>
1,040,945	1,659,292	1,300,000	4110	State Grants	1,300,000
330,914	366,475	350,000	4111	Oregon Promise	350,000
<b>1,371,859</b>	<b>2,025,767</b>	<b>1,650,000</b>		<b>Total State Sources</b>	<b>1,650,000</b>
342,341	338,501	0	4272	Alt Loans	0
<b>342,341</b>	<b>338,501</b>	<b>0</b>		<b>Total Local Sources</b>	<b>0</b>
18,816	28,033	36,309	5700	Transfers In - Board Scholarships	60,000
<b>18,816</b>	<b>28,033</b>	<b>36,309</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>7,433,143</b>	<b>9,119,939</b>	<b>14,896,392</b>		<b>Total Resources</b>	<b>14,907,513</b>

# KLAMATH COMMUNITY COLLEGE DISTRICT

## Fiscal Year 2025-2026

### 4501 - Financial Aid Fund

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
61,612	28,240	84,270	6900	Student Wages	87,400
0	0	6,447	1	FICA	0
0	0	46	2	Worker's Compensation	0
0	0	1,685	3	Unemployment	0
0	0	522	8	Paid Family & Medical Leave	0
<b>61,612</b>	<b>28,240</b>	<b>92,970</b>		<b>Total Personnel Services</b>	<b>87,400</b>
2,842,989	3,597,137	5,000,000	7700	Pell Grant	5,000,000
66,141	84,645	97,113	7701	F S E O G	97,113
1,343,867	1,460,643	3,000,000	7710	Subsidized Student Loans	3,000,000
1,349,031	1,530,355	3,000,000	7711	Unsubsidized Student Loans	3,000,000
12,646	0	1,000,000	7712	Plus Loans	1,000,000
342,340	338,501	1,000,000	7713	Alternative Loans	1,000,000
855,266	1,312,320	1,000,000	7721	State Need Grant	1,000,000
330,914	366,475	350,000	7722	Oregon Promise Scholarships	350,000
180,679	346,972	300,000	7723	Oregon Tribal Student Grant	300,000
5,000	0	0	7724	Retention and Completion Grant	0
2,773	3,682	34,000	7730	Board Scholarships	10,000
16,043	24,351	20,000	7732	Service to Country Scholarship	50,000
<b>7,347,689</b>	<b>9,065,081</b>	<b>14,801,113</b>		<b>Total Materials &amp; Services</b>	<b>14,807,113</b>
6,151	8,927	2,309	9110	Indirect Cost Expense	13,000
<b>6,151</b>	<b>8,927</b>	<b>2,309</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>7,433,143</b>	<b>9,119,939</b>	<b>14,896,392</b>		<b>Total Expenditures and Fund Balance</b>	<b>14,907,513</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 2025-2026

## 060 - TECHNOLOGY FEES

Actual 2022-23	Actual 2023-24	Budget 2024-25	Number	Account Description	Proposed Amount
283,728	320,400	350,000	4580	Technology Fees	400,000
<b>283,728</b>	<b>320,400</b>	<b>350,000</b>		<b>Total Tuition &amp; Fees</b>	<b>400,000</b>
9,206	13,706	7,500	4600	Interest, Investment	0
<b>9,206</b>	<b>13,706</b>	<b>7,500</b>		<b>Total Interest Income</b>	<b>0</b>
305,361	348,727	340,446	5999	Carry Forward	450,000
<b>305,361</b>	<b>348,727</b>	<b>340,446</b>		<b>Total Carry Forward</b>	<b>450,000</b>
<b>598,295</b>	<b>682,833</b>	<b>697,946</b>		<b>Total Resources</b>	<b>850,000</b>

# KLAMATH COMMUNITY COLLEGE DISTRICT

## Fiscal Year 2025-2026

### 2008 - Technology

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
6,456	63,112	80,000	6900	Student Wages	103,760
494	4,828	6,120	1	FICA	7,938
6	49	46	2	Worker's Compensation	46
90	1,410	1,600	3	Unemployment	2,075
0	295	496	8	Paid Family & Medical Leave	757
<b>7,046</b>	<b>69,695</b>	<b>88,262</b>		<b>Total Personnel Services</b>	<b>114,576</b>
1,402	2,537	840	7050	Supplies	840
44	332	0	7115	Postage	0
27,546	28,416	124,367	7400	Contracted Services	124,000
0	2,332	0	7850	Repairs	0
979	0	190	7925	Tools & Equipment < \$5,000	0
15,675	12,540	16,000	7930	Computer Lines	16,000
<b>45,645</b>	<b>46,158</b>	<b>141,397</b>		<b>Total Materials &amp; Services</b>	<b>140,840</b>
196,877	197,523	208,000	8000	Equipment	210,730
0	2,176	30,972	8040	Software	49,307
<b>196,877</b>	<b>199,698</b>	<b>238,972</b>		<b>Total Capital Outlay</b>	<b>260,037</b>
<b>249,568</b>	<b>315,551</b>	<b>468,631</b>		<b>Total Expenditures and Fund Balance</b>	<b>515,453</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 2025-2026

### 060 - Fund and Unappropriated

<b>Actual 2022-23</b>	<b>Actual 2023-24</b>	<b>Budget 2024-25</b>	<b>Acct#</b>	<b>Account Description</b>	<b>Proposed Amount</b>
348,727	367,282	0	3998	Fund Balance	0
0	0	229,315	3999	Unappropriated Fund Balance	334,547
<b>348,727</b>	<b>367,282</b>	<b>0</b>		<b>Total Fund and Unappropriated Fund Balance</b>	<b>0</b>
<b>598,295</b>	<b>682,833</b>	<b>697,946</b>		<b>Grand Total</b>	<b>850,000</b>

Department 2009 is inactive. See inactive section for expense detail.



# KLAMATH COMMUNITY COLLEGE DISTRICT

## Fiscal Year 2025-2026

### 065 - STUDENT COURSE FEES

Actual 2022-23	Actual 2023-24	Budget 2024-25	Number	Account Description	Proposed Amount
135	110	150	4542	Course Fees - Education	100
875	1,350	1,500	4543	Course Fees - CWE	1,500
8,077	11,125	12,000	4544	Course Fees - HIM	16,500
0	0	14,000	4545	Course Fees - Digital Media and Design	4,500
260	580	1,500	4546	Course Fees - Health and PE	1,000
9,390	10,825	12,000	4547	Course Fees - Computer Engineering Tech.	10,000
825	440	500	4548	Course Fees - Agriculture	500
6,625	4,775	5,000	4549	Course Fees - Advanced Mfg. Engineering	9,000
1,575	2,790	3,000	4550	Course Fees - Business Management	5,000
26,050	24,570	25,000	4551	Course Fees - Emergency Response Op.	25,000
70,450	74,318	75,000	4552	Course Fees - Nursing	80,000
5,175	1,575	2,000	4553	Course Fees - Auto/Diesel	26,000
12,350	17,200	18,000	4554	Course Fees - Gen. Education Science	20,000
19,850	20,875	21,000	4557	Course Fees - Diesel	0
21,890	26,455	27,000	4559	Course Fees - Welding	22,000
33,400	146,850	150,000	4561	Course Fees - Cosmetology	200,000
0	100	10,000	4562	Course Fees - Apprenticeship	13,500
0	0	10,000	4563	Course Fees - Surgical Tech	10,000
1,973,850	2,231,260	2,400,000	4568	Course Fees - Aviation	2,800,000
0	0	2,500	4569	Course Fees - Gen. Ed. Computer Skills	0
<b>2,190,777</b>	<b>2,575,198</b>	<b>2,790,150</b>		<b>Total Tuition &amp; Fees</b>	<b>3,244,600</b>
13,593	25,093	10,000	4600	Interest, Investment	0
<b>13,593</b>	<b>25,093</b>	<b>10,000</b>		<b>Total Interest Income</b>	<b>0</b>
505,095	425,826	424,832	5999	Carry Forward	585,400
<b>505,095</b>	<b>425,826</b>	<b>424,832</b>		<b>Total Carry Forward</b>	<b>585,400</b>
<b>2,709,465</b>	<b>3,026,117</b>	<b>3,224,982</b>		<b>Total Resources</b>	<b>3,830,000</b>

# KLAMATH COMMUNITY COLLEGE DISTRICT

## Fiscal Year 2025-2026

### 1108 - Course Fees - Business Management

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
3,108	2,258	10,750	7050	Supplies	4,000
66	64	0	7350	Dues / Memberships	0
195	362	1,500	7360	Subscriptions	1,500
0	0	0	7400	Contracted Services	3,000
0	0	1,500	7925	Tools & Equipment < \$5,000	1,500
<b>3,369</b>	<b>2,683</b>	<b>13,750</b>		<b>Total Materials &amp; Services</b>	<b>10,000</b>
<b>3,369</b>	<b>2,683</b>	<b>13,750</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 2025-2026

## 1109 - Course Fees - Education

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
0	0	525	7050	Supplies	500
0	0	525		Total Materials & Services	500
0	0	525		Total Expenditures and Fund Balance	500

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

# KLAMATH COMMUNITY COLLEGE DISTRICT

## Fiscal Year 2025-2026

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

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
27,943	28,721	27,000	7050	Supplies	26,000
177	0	0	7060	Books	0
321	0	0	7115	Postage	0
1,040	0	0	7400	Contracted Services	0
13,015	14,718	0	7925	Tools & Equipment < \$5,000	0
<b>42,496</b>	<b>43,439</b>	<b>27,000</b>		<b>Total Materials &amp; Services</b>	<b>26,000</b>
90,503	0	0	8000	Equipment	0
<b>90,503</b>	<b>0</b>	<b>0</b>		<b>Total Capital Outlay</b>	<b>0</b>
<b>132,999</b>	<b>43,439</b>	<b>27,000</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 2025-2026

### 1111 - Course Fees - Agriculture

<b>Actual 2022-23</b>	<b>Actual 2023-24</b>	<b>Budget 2024-25</b>	<b>Acct#</b>	<b>Account Description</b>	<b>Proposed Amount</b>
2,304	165	3,000	7050	Supplies	3,500
<b>2,304</b>	<b>165</b>	<b>3,000</b>		<b>Total Materials &amp; Services</b>	<b>3,500</b>
<b>2,304</b>	<b>165</b>	<b>3,000</b>		<b>Total Expenditures and Fund Balance</b>	<b>3,500</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 2025-2026

## 1114 - Course Fees - Art

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
0	0	6,250	7050	Supplies	6,000
0	0	6,250		Total Materials & Services	6,000
0	0	6,250		Total Expenditures and Fund Balance	6,000

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

# KLAMATH COMMUNITY COLLEGE DISTRICT

## Fiscal Year 2025-2026

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

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
15,694	5,319	28,000	7050	Supplies	25,000
3,513	6,181	0	7400	Contracted Services	0
1,773	6,135	28,000	7925	Tools & Equipment < \$5,000	25,000
<b>20,981</b>	<b>17,635</b>	<b>56,000</b>		<b>Total Materials &amp; Services</b>	<b>50,000</b>
0	1,090	0	8000	Equipment	0
<b>0</b>	<b>1,090</b>	<b>0</b>		<b>Total Capital Outlay</b>	<b>0</b>
<b>20,981</b>	<b>18,725</b>	<b>56,000</b>		<b>Total Expenditures and Fund Balance</b>	<b>50,000</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 2025-2026

### 1311 - Course Fees - Nursing

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
11,621	9,104	40,000	7050	Supplies	40,000
38,847	13,363	0	7060	Books	0
43,534	42,428	40,000	7400	Contracted Services	40,000
188	120	20,000	7925	Tools & Equipment < \$5,000	25,000
<b>94,190</b>	<b>65,015</b>	<b>100,000</b>		<b>Total Materials &amp; Services</b>	<b>105,000</b>
<b>94,190</b>	<b>65,015</b>	<b>100,000</b>		<b>Total Expenditures and Fund Balance</b>	<b>105,000</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 2025-2026

### 1314 - Course Fees - Auto/Diesel

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
7,234	3,012	10,000	7050	Supplies	23,000
1,194	1,530	0	7060	Books	0
360	436	0	7360	Subscriptions	0
2,528	2,527	0	7400	Contracted Services	0
4,290	621	2,000	7925	Tools & Equipment < \$5,000	23,000
<b>15,606</b>	<b>8,125</b>	<b>12,000</b>		<b>Total Materials &amp; Services</b>	<b>46,000</b>
<b>15,606</b>	<b>8,125</b>	<b>12,000</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 2025-2026

## 1316 - Course Fees - Welding

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
10,270	13,621	22,000	7050	Supplies	15,000
0	236	0	7400	Contracted Services	0
1,024	1,029	0	7920	Equipment Lease / Rental	0
8,188	9,738	22,000	7925	Tools & Equipment < \$5,000	15,000
<b>19,482</b>	<b>24,625</b>	<b>44,000</b>		<b>Total Materials &amp; Services</b>	<b>30,000</b>
<b>19,482</b>	<b>24,625</b>	<b>44,000</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 2025-2026

### 1318 - Course Fees - Aviation

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
128	0	0	7050	Supplies	0
1,742,996	1,999,838	2,406,157	7400	Contracted Services	2,735,000
0	15,950	15,000	7575	Liability Insurance	15,000
<b>1,743,125</b>	<b>2,015,788</b>	<b>2,421,157</b>		<b>Total Materials &amp; Services</b>	<b>2,750,000</b>
150,000	150,000	200,000	9100	To General Fund	450,000
<b>150,000</b>	<b>150,000</b>	<b>200,000</b>		<b>Total Transfers Out</b>	<b>450,000</b>
<b>1,893,125</b>	<b>2,165,788</b>	<b>2,621,157</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 2025-2026

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

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
343	784	5,000	7050	Supplies	6,000
3,250	850	5,000	7360	Subscriptions	6,000
0	1,499	0	7925	Tools & Equipment < \$5,000	0
0	400	0	7935	Software < \$5,000	6,000
<b>3,593</b>	<b>3,532</b>	<b>10,000</b>		<b>Total Materials &amp; Services</b>	<b>18,000</b>
<b>3,593</b>	<b>3,532</b>	<b>10,000</b>		<b>Total Expenditures and Fund Balance</b>	<b>18,000</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 2025-2026

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

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
1,441	2,826	23,000	7050	Supplies	14,000
1,200	300	0	7400	Contracted Services	15,000
4,105	-897	0	7925	Tools & Equipment < \$5,000	0
0	330	0	7935	Software < \$5,000	0
<b>6,746</b>	<b>2,559</b>	<b>23,000</b>		<b>Total Materials &amp; Services</b>	<b>29,000</b>
0	17,437	24,000	8000	Equipment	24,000
<b>0</b>	<b>17,437</b>	<b>24,000</b>		<b>Total Capital Outlay</b>	<b>24,000</b>
<b>6,746</b>	<b>19,996</b>	<b>47,000</b>		<b>Total Expenditures and Fund Balance</b>	<b>53,000</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 2025-2026

### 1324 - Course Fees - Health and PE

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
0	840	1,200	7050	Supplies	1,250
0	0	300	7060	Books	500
<b>0</b>	<b>840</b>	<b>1,500</b>		<b>Total Materials &amp; Services</b>	<b>1,750</b>
<b>0</b>	<b>840</b>	<b>1,500</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 2025-2026

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

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
0	0	0	7050	Supplies	1,000
0	0	0	7400	Contracted Services	2,000
0	0	7,000	7925	Tools & Equipment < \$5,000	2,000
0	0	7,000	7935	Software < \$5,000	2,000
<b>0</b>	<b>0</b>	<b>14,000</b>		<b>Total Materials &amp; Services</b>	<b>7,000</b>
<b>0</b>	<b>0</b>	<b>14,000</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 2025-2026

## 1328 - Course Fees - HIM

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
163	1,660	25,700	7050	Supplies	15,000
1,201	0	0	7060	Books	0
2,750	4,400	0	7360	Subscriptions	8,500
4,070	2,215	0	7400	Contracted Services	10,000
375	0	0	7645	Other Fees & Services	0
<b>8,559</b>	<b>8,275</b>	<b>25,700</b>		<b>Total Materials &amp; Services</b>	<b>33,500</b>
<b>8,559</b>	<b>8,275</b>	<b>25,700</b>		<b>Total Expenditures and Fund Balance</b>	<b>33,500</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 2025-2026

## 1329 - Course Fees - CWE

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
0	0	5,600	7050	Supplies	7,000
0	0	5,600		Total Materials & Services	7,000
0	0	5,600		Total Expenditures and Fund Balance	7,000

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 2025-2026

### 1330 - Course Fees - Cosmetology

<b>Actual 2022-23</b>	<b>Actual 2023-24</b>	<b>Budget 2024-25</b>	<b>Acct#</b>	<b>Account Description</b>	<b>Proposed Amount</b>
52,780	92,204	110,000	7050	Supplies	150,000
12,807	43,144	40,000	7060	Books	50,950
<b>65,588</b>	<b>135,348</b>	<b>150,000</b>		<b>Total Materials &amp; Services</b>	<b>200,950</b>
<b>65,588</b>	<b>135,348</b>	<b>150,000</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 2025-2026

## 1331 - Course Fees - Apprenticeship

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
0	0	10,000	7050	Supplies	21,000
0	0	10,000		Total Materials & Services	21,000
0	0	10,000		Total Expenditures and Fund Balance	21,000

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 2025-2026

### 1362 - Course Fees - Surgical Tech

<b>Actual 2022-23</b>	<b>Actual 2023-24</b>	<b>Budget 2024-25</b>	<b>Acct#</b>	<b>Account Description</b>	<b>Proposed Amount</b>
0	0	10,000	7050	Supplies	10,800
0	0	10,000		<b>Total Materials &amp; Services</b>	<b>10,800</b>
0	0	10,000		<b>Total Expenditures and Fund Balance</b>	<b>10,800</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 2025-2026

### 065 - Fund Balance

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
17,099	14,970	67,500		Total Materials & Services	0
425,826	514,591	0	3998	Fund Balance	0
425,826	514,591	0		Total Fund Balance	0
2,709,465	3,026,117	3,224,982		Grand Total	3,830,000

Departments 1312 and 1319 are inactive. See inactive section for expense detail.

# KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2025-2026

## 070 - SPECIAL PROJECTS BUDGET AUTHORITY

Actual 2022-23	Actual 2023-24	Budget 2024-25	Number	Account Description	Proposed Amount
329,577	339,613	280,088	4000	Federal Grants	142,975
<b>329,577</b>	<b>339,613</b>	<b>280,088</b>		<b>Total Federal Sources</b>	<b>142,975</b>
133,093	249,372	205,180	4110	Grants and Contracts	274,222
<b>133,093</b>	<b>249,372</b>	<b>205,180</b>		<b>Total State Sources</b>	<b>274,222</b>
38,508	42,471	177,652	4210	Grants and Contracts	60,990
<b>38,508</b>	<b>42,471</b>	<b>177,652</b>		<b>Total Local Sources</b>	<b>60,990</b>
<b>501,178</b>	<b>631,456</b>	<b>662,920</b>		<b>Total Resources</b>	<b>478,187</b>

# KLAMATH COMMUNITY COLLEGE DISTRICT

## Fiscal Year 2025-2026

### 1510 - HS Nursing Grant

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
0	0	21,218	6120	Adjunct Faculty - Credit	0
3,990	15,834	21,185	6130	Full Time - 9 Month Faculty	21,702
307	1,239	3,244	1	FICA	1,660
1	4	92	2	Worker's Compensation	11
56	428	848	3	Unemployment	434
1,170	4,826	10,724	4	PERS	6,795
6	25	120	5	Life Insurance	30
9	36	158	6	Accident/Disability Insurance	50
978	1,836	5,000	7	Health Insurance	5,150
0	98	263	8	Paid Family & Medical Leave	158
<b>6,518</b>	<b>24,327</b>	<b>62,852</b>		<b>Total Personnel Services</b>	<b>35,990</b>
318	0	0	7050	Supplies	0
2,010	1,942	0	7400	Contracted Services	0
<b>2,328</b>	<b>1,942</b>	<b>0</b>		<b>Total Materials &amp; Services</b>	<b>0</b>
<b>8,846</b>	<b>26,268</b>	<b>62,852</b>		<b>Total Expenditures</b>	<b>35,990</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 2025-2026

### 1515 - Miscellaneous Small Grants

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
0	8,499	22,630	6800	Part Time Support Staff	22,608
0	650	1,731	1	FICA	1,730
0	2	46	2	Worker's Compensation	46
0	211	453	3	Unemployment	452
0	2,585	0	4	PERS	0
0	53	140	8	Paid Family & Medical Leave	165
<b>0</b>	<b>12,000</b>	<b>25,000</b>		<b>Total Personnel Services</b>	<b>25,001</b>
0	4,800	0	7400	Contracted Services	0
<b>0</b>	<b>4,800</b>	<b>0</b>		<b>Total Materials &amp; Services</b>	<b>0</b>
0	240	0	9110	Indirect Cost Expense	0
<b>0</b>	<b>240</b>	<b>0</b>		<b>Total Transfers Out</b>	<b>0</b>
<b>0</b>	<b>17,040</b>	<b>25,000</b>		<b>Total Expenditures</b>	<b>25,001</b>

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



# KLAMATH COMMUNITY COLLEGE DISTRICT

## Fiscal Year 2025-2026

### 2505 - Special Projects

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
0	4,068	0	6120	Adjunct Faculty - Credit	0
0	670	0	6130	Full Time - 9 Month Faculty	0
0	268	0	6600	Administrative Salaries	0
6,761	300	48,292	6800	Part Time Support Staff	50,000
395	0	0	6900	Student Wages	0
547	117	3,694	1	FICA	3,825
3	0	46	2	Worker's Compensation	46
69	30	966	3	Unemployment	1,000
1,247	478	0	4	PERS	0
0	0	0	5	Life Insurance	0
0	0	0	6	Accident/Disability Insurance	0
0	40	0	7	Health Insurance	0
0	4	299	8	Paid Family & Medical Leave	365
1	0	0	9	Other Employment Taxes	0
<b>9,023</b>	<b>5,978</b>	<b>53,297</b>		<b>Total Personnel Services</b>	<b>55,236</b>
0	3,637	0	7050	Supplies	0
924	0	0	7060	Books	0
1,608	2,713	0	7240	Travel	0
2,931	480	0	7250	Training & Continuing Education	0
6,500	0	0	7360	Subscriptions	0
0	618	25,000	7400	Contracted Services	25,000
0	1,857	0	7925	Tools & Equipment < \$5,000	0
<b>11,963</b>	<b>9,304</b>	<b>25,000</b>		<b>Total Materials &amp; Services</b>	<b>25,000</b>
10,000	0	0	8000	Equipment	0
<b>10,000</b>	<b>0</b>	<b>0</b>		<b>Total Capital Outlay</b>	<b>0</b>
0	15	7,503	9110	Indirect Cost Expense	7,500
<b>0</b>	<b>15</b>	<b>7,503</b>		<b>Total Transfers Out</b>	<b>7,500</b>
<b>30,986</b>	<b>15,297</b>	<b>85,800</b>		<b>Total Expenditures</b>	<b>87,736</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 2025-2026

### 2511 - Early Learning Professional Dev. Grant

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
2,317	3,651	5,714	6120	Adjunct Faculty - Credit	6,269
3,289	8,350	0	6130	Full Time - 9 Month Faculty	0
0	0	43,443	6800	Part Time Support Staff	0
427	915	2,973	1	FICA	480
2	3	92	2	Worker's Compensation	46
86	321	777	3	Unemployment	125
7	3,391	1,152	4	PERS	1,533
10	16	0	5	Life Insurance	0
904	22	0	6	Accident/Disability Insurance	0
0	2,446	0	7	Health Insurance	0
0	72	241	8	Paid Family & Medical Leave	46
<b>7,041</b>	<b>19,187</b>	<b>54,392</b>		<b>Total Personnel Services</b>	<b>8,499</b>
431	9,043	603	7050	Supplies	1,501
5,901	4,489	0	7060	Books	0
1,259	0	2,993	7150	Marketing	1,500
0	258	1,172	7240	Travel	1,200
0	0	2,110	7250	Training & Continuing Education	0
1,293	743	2,000	7300	Student Support - Exempt	0
0	2,001	0	7350	Dues / Memberships	0
25,342	16,700	3,500	7400	Contracted Services	44,000
23,500	0	0	7647	Student Incentive	0
8,183	17,314	50,580	7755	Student Tuition Waivers	55,000
<b>65,908</b>	<b>50,549</b>	<b>62,958</b>		<b>Total Materials &amp; Services</b>	<b>103,201</b>
7,065	6,974	10,562	9110	Indirect Cost Expense	10,000
<b>7,065</b>	<b>6,974</b>	<b>10,562</b>		<b>Total Transfers Out</b>	<b>10,000</b>
<b>80,014</b>	<b>76,709</b>	<b>127,912</b>		<b>Total Expenditures</b>	<b>121,700</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 2025-2026

## 2520 - Perkins Pass-Through

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
315	0	0	7240	Travel	0
2,808	0	4,000	7250	Training & Continuing Education	4,000
0	0	6,000	7925	Tools & Equipment < \$5,000	6,000
<b>3,123</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>3,123</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 2025-2026

### 2531 - SOESD YTP

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
3,029	0	0	6850	Part Time Work Experience	2,500
232	0	0	1	FICA	191
2	0	0	2	Worker's Compensation	46
12	0	0	3	Unemployment	50
0	0	0	8	Paid Family & Medical Leave	18
<b>3,275</b>	<b>0</b>	<b>0</b>		<b>Total Personnel Services</b>	<b>2,805</b>
0	390	0	7050	Supplies	0
0	0	0	7300	Student Support - Exempt	1,000
0	0	0	7301	Student Support - Non-Educational	1,000
0	0	0	7756	Student Tuition Waivers - Non-Credit	13,980
0	0	0	7758	Student Tuition Waivers - GED/Other	6,000
<b>0</b>	<b>390</b>	<b>0</b>		<b>Total Materials &amp; Services</b>	<b>21,980</b>
<b>3,275</b>	<b>390</b>	<b>0</b>		<b>Total Expenditures</b>	<b>24,785</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 2025-2026

## 3530 - CMVOST CDL

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
112,240	283,955	183,988	7756	Student Tuition Waivers - Non-Credit	62,875
<b>112,240</b>	<b>283,955</b>	<b>183,988</b>		<b>Total Materials &amp; Services</b>	<b>62,875</b>
6,222	0	16,000	9110	Indirect Cost Expense	0
<b>6,222</b>	<b>0</b>	<b>16,000</b>		<b>Total Transfers Out</b>	<b>0</b>
<b>118,462</b>	<b>283,955</b>	<b>199,988</b>		<b>Total Expenditures</b>	<b>62,875</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 2025-2026

### 5505 - PT Faculty Health Insurance Grant

<b>Actual 2022-23</b>	<b>Actual 2023-24</b>	<b>Budget 2024-25</b>	<b>Acct#</b>	<b>Account Description</b>	<b>Proposed Amount</b>
8,253	11,456	12,000	7	Health Insurance	15,000
<b>8,253</b>	<b>11,456</b>	<b>12,000</b>		<b>Total Personnel Services</b>	<b>15,000</b>
<b>8,253</b>	<b>11,456</b>	<b>12,000</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 2025-2026

### 5510 - CTE Non-Trad Perkins Grant

<b>Actual 2022-23</b>	<b>Actual 2023-24</b>	<b>Budget 2024-25</b>	<b>Acct#</b>	<b>Account Description</b>	<b>Proposed Amount</b>
14,800	16,471	14,800	7100	Printing	14,800
0	3,529	0	7115	Postage	0
5,200	0	5,200	7160	Promotional Items	5,200
<b>20,000</b>	<b>20,000</b>	<b>20,000</b>		<b>Total Materials &amp; Services</b>	<b>20,000</b>
<b>20,000</b>	<b>20,000</b>	<b>20,000</b>		<b>Total Expenditures</b>	<b>20,000</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 2025-2026

## 5701 - Foundation Support

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
0	0	0	7925	Tools & Equipment < \$5,000	25,000
0	0	0		<b>Total Materials &amp; Services</b>	<b>25,000</b>
0	0	0		<b>Total Expenditures</b>	<b>25,000</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 2025-2026**

**070 - SPECIAL PROJECTS BUDGET AUTHORITY**

<b>Actual 2022-23</b>	<b>Actual 2023-24</b>	<b>Budget 2024-25</b>	<b>Acct#</b>	<b>Account Description</b>	<b>Proposed Amount</b>
182,251	0	0		Total Personnel Services	0
45,203	168,999	67,106		Total Materials & Services	0
765	11,343	2,162		Total Transfers Out	0
228,219	180,342	69,268		Total Expenditures	0
501,178	631,456	662,920		Grand Total	478,187

Departments 2525, 2527, 3519, 3540, 3541, 3542, 5506 and 5512 are inactive. See inactive section for expense detail.

# KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2025-2026

## 080 - PATHWAYS

Actual 2022-23	Actual 2023-24	Budget 2024-25	Number	Account Description	Proposed Amount
28,966	127,897	318,427	4110	Grants and Contracts	249,732
<b>28,966</b>	<b>127,897</b>	<b>318,427</b>		<b>Total State Sources</b>	<b>249,732</b>
<b>28,966</b>	<b>127,897</b>	<b>318,427</b>		<b>Total Resources</b>	<b>249,732</b>

# KLAMATH COMMUNITY COLLEGE DISTRICT

## Fiscal Year 2025-2026

### 3503 - Pathways

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
4,071	5,508	6,829	6600	Administrative Salaries	7,049
0	9,020	39,375	6700	Full Time Support Staff	49,136
316	1,125	5,337	1	FICA	4,298
1	5	138	2	Worker's Compensation	48
56	381	1,395	3	Unemployment	1,122
1,192	1,672	8,665	4	PERS	17,592
5	29	360	5	Life Insurance	126
1	66	660	6	Accident/Disability Insurance	208
317	2,815	15,961	7	Health Insurance	11,230
0	81	471	8	Paid Family & Medical Leave	409
<b>5,959</b>	<b>20,702</b>	<b>79,191</b>		<b>Total Personnel Services</b>	<b>91,218</b>
0	1,752	4,708	7050	Supplies	2,500
2,105	0	5,000	7150	Marketing	5,000
3,361	164	44,273	7240	Travel	4,877
0	0	3,000	7250	Training & Continuing Education	2,500
4,654	11,128	20,000	7300	Student Support	20,000
0	0	500	7400	Contracted Services	0
4,980	71,234	70,000	7755	Student Tuition Waivers - Credit	50,000
4,341	13,380	70,000	7756	Student Tuition Waivers - Non-Credit	50,000
2,202	2,980	5,000	7758	Student Tuition Waivers - GED/Other	10,000
0	998	0	7925	Tools & Equipment < \$5,000	0
<b>21,643</b>	<b>101,634</b>	<b>222,481</b>		<b>Total Materials &amp; Services</b>	<b>144,877</b>
1,364	5,560	16,755	9110	Indirect Cost Expense	13,637
<b>1,364</b>	<b>5,560</b>	<b>16,755</b>		<b>Total Transfers Out</b>	<b>13,637</b>
<b>28,966</b>	<b>127,897</b>	<b>318,427</b>		<b>Total Expenditures</b>	<b>249,732</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 2025-2026

## 081 - DHS

Actual 2022-23	Actual 2023-24	Budget 2024-25	Number	Account Description	Proposed Amount
290,780	341,677	422,541	4110	Grants & Contracts	419,639
<b>290,780</b>	<b>341,677</b>	<b>422,541</b>		<b>Total State Sources</b>	<b>419,639</b>
<b>290,780</b>	<b>341,677</b>	<b>422,541</b>		<b>Total Resources</b>	<b>419,639</b>

# KLAMATH COMMUNITY COLLEGE DISTRICT

## Fiscal Year 2025-2026

### 2536 - Vocational Rehabilitation Grant

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
48,412	54,733	53,792	6700	Full Time Support Staff	52,968
3,438	4,121	4,672	1	FICA	4,052
18	18	46	2	Worker's Compensation	46
628	1,295	1,222	3	Unemployment	1,050
7,798	16,653	18,579	4	PERS	16,584
115	104	120	5	Life Insurance	120
175	163	198	6	Accident/Disability Insurance	198
25,422	18,046	19,080	7	Health Insurance	21,934
0	288	379	8	Paid Family & Medical Leave	387
<b>86,007</b>	<b>95,421</b>	<b>98,088</b>		<b>Total Personnel Services</b>	<b>97,339</b>
138	56	1,000	7050	Supplies	1,000
529	866	0	7240	Travel	5,000
0	307	1,580	7250	Training & Continuing Education	20,000
0	0	25,000	7400	Contracted Services	0
<b>667</b>	<b>1,229</b>	<b>27,580</b>		<b>Total Materials &amp; Services</b>	<b>26,000</b>
26,002	28,995	35,820	9110	Indirect Cost Expense	37,002
<b>26,002</b>	<b>28,995</b>	<b>35,820</b>		<b>Total Transfers Out</b>	<b>37,002</b>
<b>112,676</b>	<b>125,645</b>	<b>161,488</b>		<b>Total Expenditures and Fund Balance</b>	<b>160,341</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 2025-2026

### 3508 - DHS SNAP 50/50

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
5,353	11,594	0	6600	Administrative Salaries	50,567
30,700	34,531	50,544	6700	Full Time Support Staff	49,136
0	0	36,000	6800	Part Time Support Staff	0
2,340	3,496	6,404	1	FICA	7,627
12	17	138	2	Worker's Compensation	92
456	1,120	1,674	3	Unemployment	1,993
9,218	11,231	14,513	4	PERS	31,218
39	68	240	5	Life Insurance	240
72	59	342	6	Accident/Disability Insurance	396
5,825	8,678	9,900	7	Health Insurance	19,819
0	247	519	8	Paid Family & Medical Leave	727
<b>54,016</b>	<b>71,041</b>	<b>120,274</b>		<b>Total Personnel Services</b>	<b>161,815</b>
30	48	8,143	7050	Supplies	450
0	0	125	7100	Printing	0
48	0	550	7240	Travel	8,042
0	0	4,903	7250	Training & Continuing Education	0
19,989	21,541	0	7300	Student Support	0
0	0	0	7400	Contracted Services	3,500
48,797	75,688	65,994	7755	Student Tuition Waivers	51,627
24,711	19,577	42,285	7756	Student Tuition Waivers - Non-Credit	0
3,397	3,495	3,500	7758	Student Tuition Waivers - GED/Other	0
1,000	0	0	7925	Tools & Equipment < \$5,000	0
<b>97,971</b>	<b>120,349</b>	<b>125,500</b>		<b>Total Materials &amp; Services</b>	<b>63,619</b>
26,117	24,642	15,279	9110	Indirect Cost Expense	33,864
<b>26,117</b>	<b>24,642</b>	<b>15,279</b>		<b>Total Transfers Out</b>	<b>33,864</b>
<b>178,105</b>	<b>216,032</b>	<b>261,053</b>		<b>Total Expenditures and Fund Balance</b>	<b>259,298</b>
<b>290,780</b>	<b>341,677</b>	<b>422,541</b>		<b>Grand Total</b>	<b>419,639</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 2025-2026

## 085 - TRIO GRANT

Actual 2022-23	Actual 2023-24	Budget 2024-25	Number	Account Description	Proposed Amount
257,425	258,454	308,535	4000	Federal Grants	272,360
<b>257,425</b>	<b>258,454</b>	<b>308,535</b>		<b>Total Federal Sources</b>	<b>272,360</b>
<b>257,425</b>	<b>258,454</b>	<b>308,535</b>		<b>Total Resources</b>	<b>272,360</b>

# KLAMATH COMMUNITY COLLEGE DISTRICT

## Fiscal Year 2025-2026

### 3502 - TRIO Grant

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
79,781	79,209	100,261	6600	Administrative Salaries	99,293
40,952	45,022	47,723	6700	Full Time Support Staff	42,273
13,340	12,558	0	6800	Part Time Support Staff	0
1,419	3,297	13,034	6900	Student Wages	0
10,353	10,736	12,709	1	FICA	10,830
54	53	184	2	Worker's Compensation	110
1,934	3,327	3,322	3	Unemployment	2,830
23,957	32,785	46,568	4	PERS	44,325
262	246	360	5	Life Insurance	289
301	311	582	6	Accident/Disability Insurance	476
47,418	39,035	47,070	7	Health Insurance	43,055
0	709	1,031	8	Paid Family & Medical Leave	1,034
<b>219,771</b>	<b>227,287</b>	<b>272,844</b>		<b>Total Personnel Services</b>	<b>244,515</b>
1,084	1,090	3,517	7050	Supplies	1,980
3,395	1,407	1,434	7240	Travel	0
329	0	0	7241	Student Travel	0
5,473	4,867	0	7250	Training & Continuing Education	2,700
4,300	758	1,350	7350	Dues / Memberships	1,500
0	0	1,590	7360	Subscriptions	1,690
4,005	1,890	0	7400	Contracted Services	0
0	2,011	5,100	7925	Tools & Equipment < \$5,000	0
<b>18,585</b>	<b>12,022</b>	<b>12,991</b>		<b>Total Materials &amp; Services</b>	<b>7,870</b>
19,069	19,145	22,700	9110	Indirect Cost Expense	19,975
<b>19,069</b>	<b>19,145</b>	<b>22,700</b>		<b>Total Transfers Out</b>	<b>19,975</b>
<b>257,425</b>	<b>258,454</b>	<b>308,535</b>		<b>Total Expenditures</b>	<b>272,360</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 2025-2026

### 095 - SMALL BUSINESS DEVELOPMENT CENTER

Actual 2022-23	Actual 2023-24	Budget 2024-25	Number	Account Description	Proposed Amount
39,570	46,280	35,000	4000	Federal Grants	40,000
<b>39,570</b>	<b>46,280</b>	<b>35,000</b>		<b>Total Federal Sources</b>	<b>40,000</b>
100,781	68,330	179,747	4110	Grants and Contracts	87,538
<b>100,781</b>	<b>68,330</b>	<b>179,747</b>		<b>Total State Sources</b>	<b>87,538</b>
16,173	26,145	67,544	4233	SBDC Program Income	57,822
68,937	74,332	0	4280	Contribution from KCC Foundation	0
<b>85,110</b>	<b>100,477</b>	<b>67,544</b>		<b>Total Local Sources</b>	<b>57,822</b>
115,000	187,130	156,000	5000	Transfers In - General Fund	199,827
<b>115,000</b>	<b>187,130</b>	<b>156,000</b>		<b>Total Transfers In</b>	<b>199,827</b>
51,862	40,367	42,544	5999	Carry Forward	15,000
<b>51,862</b>	<b>40,367</b>	<b>42,544</b>		<b>Total Carry Forward</b>	<b>15,000</b>
<b>392,323</b>	<b>442,584</b>	<b>480,835</b>		<b>Total Resources</b>	<b>400,187</b>

# KLAMATH COMMUNITY COLLEGE DISTRICT

## Fiscal Year 2025-2026

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

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
34,737	35,600	21,518	6600	Administrative Salaries	25,986
13,440	41,920	44,096	6700	Full Time Support Staff	72,162
19,513	3,366	0	6800	Part Time Support Staff	0
4,925	6,196	5,019	1	FICA	7,509
23	28	92	2	Worker's Compensation	83
900	2,046	1,312	3	Unemployment	1,963
13,984	22,552	19,960	4	PERS	30,730
51	209	240	5	Life Insurance	216
120	290	358	6	Accident/Disability Insurance	356
11,679	15,976	22,841	7	Health Insurance	21,920
0	458	406	8	Paid Family & Medical Leave	717
<b>99,373</b>	<b>128,640</b>	<b>115,842</b>		<b>Total Personnel Services</b>	<b>161,642</b>
413	915	600	7050	Supplies	600
0	1,870	3,600	7051	Supplies for Students	1,000
0	0	100	7060	Books	450
0	75	100	7115	Postage	110
0	216	0	7150	Marketing	0
2,823	2,173	4,000	7250	Training & Continuing Education	5,000
1,265	8,703	17,197	7400	Contracted Services	17,144
0	0	800	7630	Bank Charges	0
1,806	1,648	2,000	7790	Telephone	2,120
0	6,761	6,761	7800	Office Rental	6,761
1,650	0	0	7940	Furniture < \$5,000	0
<b>7,956</b>	<b>22,360</b>	<b>35,158</b>		<b>Total Materials &amp; Services</b>	<b>33,185</b>
<b>107,329</b>	<b>151,000</b>	<b>151,000</b>		<b>Total Expenditures and Fund Balance</b>	<b>194,827</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 2025-2026

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

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
5,195	0	8,904	6600	Administrative Salaries	7,452
2,312	9,967	30,867	6800	Part Time Support Staff	31,225
556	762	3,042	1	FICA	2,959
1	4	92	2	Worker's Compensation	50
92	266	795	3	Unemployment	773
1,690	2,749	2,709	4	PERS	12,110
1	0	120	5	Life Insurance	12
0	0	150	6	Accident/Disability Insurance	19
77	0	2,936	7	Health Insurance	2,036
0	62	246	8	Paid Family & Medical Leave	282
<b>9,925</b>	<b>13,809</b>	<b>49,861</b>		<b>Total Personnel Services</b>	<b>56,918</b>
1,212	0	0	7050	Supplies	0
371	0	0	7051	Supplies for Students	0
203	0	0	7115	Postage	0
2,946	3,227	4,000	7240	Travel	4,500
108	0	0	7244	Non-Employee Travel	0
20	3,922	4,000	7250	Training & Continuing Education	3,000
1,398	1,189	893	7350	Dues / Memberships	2,055
342	904	250	7360	Subscriptions	864
6,961	21	4,740	7400	Contracted Services	4,072
580	778	800	7630	Bank Charges	850
6,197	0	0	7800	Office Rental	563
0	0	3,000	7925	Tools & Equipment < \$5,000	0
<b>20,337</b>	<b>10,042</b>	<b>17,683</b>		<b>Total Materials &amp; Services</b>	<b>15,904</b>
<b>30,262</b>	<b>23,851</b>	<b>67,544</b>		<b>Total Expenditures and Fund Balance</b>	<b>72,822</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 2025-2026

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

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
0	2,245	0	4	PERS	0
<b>0</b>	<b>2,245</b>	<b>0</b>		<b>Total Personnel Services</b>	<b>0</b>
3,093	2,755	5,000	7150	Marketing	5,000
99	0	0	7360	Subscriptions	0
1,885	0	0	7400	Contracted Services	0
<b>5,077</b>	<b>2,755</b>	<b>5,000</b>		<b>Total Materials &amp; Services</b>	<b>5,000</b>
<b>5,077</b>	<b>5,000</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 2025-2026

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

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
21,265	23,236	21,518	6600	Administrative Salaries	23,883
1,526	1,769	1,646	1	FICA	1,827
3	7	46	2	Worker's Compensation	14
264	398	430	3	Unemployment	478
6,407	7,005	6,546	4	PERS	7,478
38	42	120	5	Life Insurance	38
73	62	160	6	Accident/Disability Insurance	62
5,425	5,549	4,401	7	Health Insurance	6,046
0	75	133	8	Paid Family & Medical Leave	174
<b>35,000</b>	<b>38,142</b>	<b>35,000</b>		<b>Total Personnel Services</b>	<b>40,000</b>
0	713	0	7240	Travel	0
420	2,700	0	7250	Training & Continuing Education	0
4,150	4,725	0	7400	Contracted Services	0
<b>4,570</b>	<b>8,138</b>	<b>0</b>		<b>Total Materials &amp; Services</b>	<b>0</b>
<b>39,570</b>	<b>46,280</b>	<b>35,000</b>		<b>Total Expenditures and Fund Balance</b>	<b>40,000</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 2025-2026

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

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
60,362	12,364	22,260	6600	Administrative Salaries	19,107
0	0	31,970	6700	Full Time Support Staff	31,118
575	39,691	0	6800	Part Time Support Staff	0
4,624	3,986	4,149	1	FICA	3,843
18	18	92	2	Worker's Compensation	36
835	1,232	1,084	3	Unemployment	1,004
17,704	7,875	16,496	4	PERS	15,725
124	23	240	5	Life Insurance	95
185	33	331	6	Accident/Disability Insurance	157
16,354	2,840	14,285	7	Health Insurance	10,195
0	268	336	8	Paid Family & Medical Leave	366
<b>100,782</b>	<b>68,330</b>	<b>91,243</b>		<b>Total Personnel Services</b>	<b>81,646</b>
0	0	0	7240	Travel	1,950
0	0	1,971	7400	Contracted Services	3,942
<b>0</b>	<b>0</b>	<b>1,971</b>		<b>Total Materials &amp; Services</b>	<b>5,892</b>
<b>100,782</b>	<b>68,330</b>	<b>93,214</b>		<b>Total Expenditures and Fund Balance</b>	<b>87,538</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 2025-2026

### 095 - Fund and Unappropriated

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
68,937	74,332	54,855		Total Personnel Services	0
0	0	20,391		Total Materials & Services	0
0	0	11,287		Total Transfers Out	0
164,517	68,937	164,589		Total Expenditures	0
40,367	73,791	0	3998	Fund Balance	0
		42,544	3999	Unappropriated Fund Balance	0
40,367	73,791	42,544		Total Fund and Unappropriated Fund Balance	0
392,323	442,584	480,835		Grand Total	400,187

Departments 1519, 2518, 2522, 2524 and 2528 are inactive. See inactive section for expense detail.

# KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2025-2026

## 104 - GED WRAPAROUND

Actual 2022-23	Actual 2023-24	Budget 2024-25	Number	Account Description	Proposed Amount
102,672	0	69,868	4110	Grants and Contracts	155,805
<b>102,672</b>	<b>0</b>	<b>69,868</b>		<b>Total State Sources</b>	<b>155,805</b>
<b>102,672</b>	<b>0</b>	<b>69,868</b>		<b>Total Resources</b>	<b>155,805</b>



# KLAMATH COMMUNITY COLLEGE DISTRICT

## Fiscal Year 2025-2026

### 1206 - GED Wraparound Grant

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
55,465	0	26,505	6600	Administrative Salaries	66,612
4,010	0	2,474	1	FICA	5,096
19	0	46	2	Worker's Compensation	46
726	0	647	3	Unemployment	1,332
16,268	0	9,837	4	PERS	20,856
105	0	120	5	Life Insurance	120
165	0	171	6	Accident/Disability Insurance	198
9,383	0	10,000	7	Health Insurance	20,869
0	0	200	8	Paid Family & Medical Leave	486
<b>86,139</b>	<b>0</b>	<b>50,000</b>		<b>Total Personnel Services</b>	<b>115,615</b>
7,918	0	13,516	7300	Student Support - Exempt	25,800
<b>7,918</b>	<b>0</b>	<b>13,516</b>		<b>Total Materials &amp; Services</b>	<b>25,800</b>
8,614	0	6,352	9110	Indirect Cost Expense	14,390
<b>8,614</b>	<b>0</b>	<b>6,352</b>		<b>Total Transfers Out</b>	<b>14,390</b>
<b>102,672</b>	<b>0</b>	<b>69,868</b>		<b>Total Expenditures and Fund Balance</b>	<b>155,805</b>

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

**KLAMATH COMMUNITY COLLEGE DISTRICT**

**Fiscal Year 2025-2026**

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

<b>Actual 2022-23</b>	<b>Actual 2023-24</b>	<b>Budget 2024-25</b>	<b>Number</b>	<b>Account Description</b>	<b>Proposed Amount</b>
491,294	455,981	458,862	4000	Federal Grants	461,521
<b>491,294</b>	<b>455,981</b>	<b>458,862</b>		<b>Total Federal Sources</b>	<b>461,521</b>
<b>491,294</b>	<b>455,981</b>	<b>458,862</b>		<b>Total Resources</b>	<b>461,521</b>

# KLAMATH COMMUNITY COLLEGE DISTRICT

## Fiscal Year 2025-2026

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

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
0	0	76,404	6600	Administrative Salaries	78,669
0	0	100,166	6700	Full Time Support Staff	123,922
0	0	31,474	6800	Part Time Support Staff	0
0	0	15,916	1	FICA	15,498
0	0	184	2	Worker's Compensation	156
0	0	4,142	3	Unemployment	4,034
0	0	63,287	4	PERS	63,430
0	0	360	5	Life Insurance	406
0	0	594	6	Accident/Disability Insurance	670
0	0	61,138	7	Health Insurance	77,340
0	0	1,290	8	Paid Family & Medical Leave	1,478
<b>0</b>	<b>0</b>	<b>354,955</b>		<b>Total Personnel Services</b>	<b>365,603</b>
0	0	750	7050	Supplies	750
0	0	3,000	7150	Marketing	0
0	0	3,280	7240	Travel	3,500
0	0	5,917	7250	Training & Continuing Education	5,992
0	0	19,000	7300	Student Support - Exempt	16,300
0	0	1,550	7350	Dues / Memberships	0
0	0	20,500	7400	Contracted Services	23,615
0	0	8,600	7758	Student Tuition Waivers - GED/Other	12,500
<b>0</b>	<b>0</b>	<b>62,597</b>		<b>Total Materials &amp; Services</b>	<b>62,657</b>
0	0	32,404	9110	Indirect Cost Expense	33,261
<b>0</b>	<b>0</b>	<b>32,404</b>		<b>Total Transfers Out</b>	<b>33,261</b>
<b>0</b>	<b>0</b>	<b>449,956</b>		<b>Total Expenditures and Fund Balance</b>	<b>461,521</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 2025-2026**

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

<b>Actual 2022-23</b>	<b>Actual 2023-24</b>	<b>Budget 2024-25</b>	<b>Acct#</b>	<b>Account Description</b>	<b>Proposed Amount</b>
398,053	386,633	8,193		Total Personnel Services	0
59,444	36,695	0		Total Materials & Services	0
33,797	32,653	713		Total Transfers Out	0
491,294	455,981	8,906		Total Expenditures	0
491,294	455,981	458,862		Grand Total	461,521

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

# KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2025-2026

## 109 - DHS TANF JOBS

Actual 2022-23	Actual 2023-24	Budget 2024-25	Number	Account Description	Proposed Amount
128,653	180,016	147,489	4110	Grants and Contracts	95,000
<b>128,653</b>	<b>180,016</b>	<b>147,489</b>		<b>Total State Sources</b>	<b>95,000</b>
<b>128,653</b>	<b>180,016</b>	<b>147,489</b>		<b>Total Resources</b>	<b>95,000</b>

# KLAMATH COMMUNITY COLLEGE DISTRICT

## Fiscal Year 2025-2026

### 1359 - DHS TANF Jobs

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
1,228	469	0	6200	Adjunct Faculty - Non-Credit	0
47,356	52,289	60,490	6700	Full Time Support Staff	39,100
17,556	29,108	0	6800	Part Time Support Staff	0
5,049	6,240	4,208	1	FICA	2,991
29	32	46	2	Worker's Compensation	32
910	1,930	1,100	3	Unemployment	782
14,985	24,713	16,734	4	PERS	12,242
101	97	120	5	Life Insurance	83
161	152	198	6	Accident/Disability Insurance	136
14,801	33,786	38,388	7	Health Insurance	20,849
0	420	341	8	Paid Family & Medical Leave	285
<b>102,175</b>	<b>149,236</b>	<b>121,625</b>		<b>Total Personnel Services</b>	<b>76,500</b>
97	46	300	7050	Supplies	0
60	0	0	7100	Printing	0
973	0	500	7240	Travel	0
3,087	1,356	0	7300	Student Support - Exempt	0
6,380	2,390	2,215	7756	Student Tuition Waivers - Non-Credit	0
2,430	1,335	0	7758	Student Tuition Waivers - GED/Other	0
<b>13,028</b>	<b>5,127</b>	<b>3,015</b>		<b>Total Materials &amp; Services</b>	<b>0</b>
13,450	15,856	13,849	9110	Indirect Cost Expense	8,500
<b>13,450</b>	<b>15,856</b>	<b>13,849</b>		<b>Total Transfers Out</b>	<b>8,500</b>
<b>128,653</b>	<b>170,220</b>	<b>138,489</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 2025-2026

### 1363 - DHS TANF Direct Pay

<b>Actual 2022-23</b>	<b>Actual 2023-24</b>	<b>Budget 2024-25</b>	<b>Acct#</b>	<b>Account Description</b>	<b>Proposed Amount</b>
0	1,769	2,500	7300	Student Support - Exempt	3,000
0	2,667	5,000	7755	Student Tuition Waivers - Credit	5,000
0	4,490	0	7756	Student Tuition Waivers - Non-Credit	0
0	870	1,500	7758	Student Tuition Waivers - GED/Other	2,000
<b>0</b>	<b>9,796</b>	<b>9,000</b>		<b>Total Materials &amp; Services</b>	<b>10,000</b>
<b>0</b>	<b>9,796</b>	<b>9,000</b>		<b>Total Expenditures and Fund Balance</b>	<b>10,000</b>
<b>128,653</b>	<b>180,016</b>	<b>147,489</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 2025-2026

## 121 - FRO-WORKFORCE READY GRANT

Actual 2022-23	Actual 2023-24	Budget 2024-25	Number	Account Description	Proposed Amount
300,000	38,742	328,851	4110	Grants and Contracts	434,292
<b>300,000</b>	<b>38,742</b>	<b>328,851</b>		<b>Total State Sources</b>	<b>434,292</b>
<b>300,000</b>	<b>38,742</b>	<b>328,851</b>		<b>Total Resources</b>	<b>434,292</b>



# KLAMATH COMMUNITY COLLEGE DISTRICT

## Fiscal Year 2025-2026

### 5508 - FRO-Workforce Ready

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
0	0	128,950	6120	Adjunct Faculty - Credit	0
0	20,226	0	6130	Full Time - 9 Month Faculty	132,051
0	1,493	9,865	1	FICA	10,102
0	8	46	2	Worker's Compensation	92
0	527	2,579	3	Unemployment	2,641
0	0	26,009	4	PERS	41,345
0	61	0	5	Life Insurance	240
0	87	0	6	Accident/Disability Insurance	396
0	11,850	0	7	Health Insurance	40,320
0	121	799	8	Paid Family & Medical Leave	964
<b>0</b>	<b>34,372</b>	<b>168,248</b>		<b>Total Personnel Services</b>	<b>228,151</b>
0	0	1,950	7050	Supplies	1,950
0	0	2,500	7150	Marketing	2,500
0	0	1,030	7240	Travel	1,060
0	0	35,000	7300	Student Support - Exempt	40,000
263,294	0	2,500	7400	Contracted Services	2,500
0	659	70,000	7755	Student Tuition Waivers - Credit	90,000
0	0	30,000	7756	Student Tuition Waivers - Non-Credit	50,000
0	1,483	0	7925	Tools & Equipment < \$5,000	0
<b>263,294</b>	<b>2,142</b>	<b>142,980</b>		<b>Total Materials &amp; Services</b>	<b>188,010</b>
21,666	0	0	8000	Equipment - Exempt	0
15,040	0	0	8020	Furniture - Exempt	0
<b>36,706</b>	<b>0</b>	<b>0</b>		<b>Total Capital Outlay</b>	<b>0</b>
0	2,227	17,623	9110	Indirect Cost Expense	18,131
<b>0</b>	<b>2,227</b>	<b>17,623</b>		<b>Total Transfers Out</b>	<b>18,131</b>
<b>300,000</b>	<b>38,742</b>	<b>328,851</b>		<b>Total Expenditures and Fund Balance</b>	<b>434,292</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 2025-2026

## 122 - WELL DRILLING EQUIP AND CURRICULUM GRANT

Actual 2022-23	Actual 2023-24	Budget 2024-25	Number	Account Description	Proposed Amount
3,375	845,526	126,099	4110	Grants and Contracts	71,507
3,375	845,526	126,099		Total State Sources	71,507
3,375	845,526	126,099		Total Resources	71,507

# KLAMATH COMMUNITY COLLEGE DISTRICT

## Fiscal Year 2025-2026

### 1518 - Well Drilling and Curriculum

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
0	0	22,148	6200	Adjunct Faculty - Non-Credit	14,000
0	0	1,694	1	FICA	1,071
0	0	46	2	Worker's Compensation	46
0	0	443	3	Unemployment	280
0	0	1,418	4	PERS	913
0	0	137	8	Paid Family & Medical Leave	102
<b>0</b>	<b>0</b>	<b>25,886</b>		<b>Total Personnel Services</b>	<b>16,412</b>
3,375	0	0	7150	Marketing	0
<b>3,375</b>	<b>0</b>	<b>0</b>		<b>Total Materials &amp; Services</b>	<b>0</b>
0	845,526	100,213	8000	Equipment - Exempt	55,095
<b>0</b>	<b>845,526</b>	<b>100,213</b>		<b>Total Capital Outlay</b>	<b>55,095</b>
<b>3,375</b>	<b>845,526</b>	<b>126,099</b>		<b>Total Expenditures and Fund Balance</b>	<b>71,507</b>

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

# KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2025-2026

## 124 - TITLE II - ADULT LITERACY

Actual 2022-23	Actual 2023-24	Budget 2024-25	Number	Account Description	Proposed Amount
0	300,259	285,331	4000	Federal Grants	267,005
0	300,259	285,331		Total Federal Sources	267,005
0	300,259	285,331		Total Resources	267,005

# KLAMATH COMMUNITY COLLEGE DISTRICT

## Fiscal Year 2025-2026

### 2540 - Title II Adult Ed

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
0	55,681	35,438	6700	Full Time Support Staff	0
0	150,045	165,717	6800	Part Time Support Staff	178,781
0	15,689	12,632	1	FICA	13,649
0	41	138	2	Worker's Compensation	140
0	3,693	3,302	3	Unemployment	3,568
0	52,817	50,411	4	PERS	55,977
0	119	0	5	Life Insurance	0
0	174	0	6	Accident/Disability Insurance	0
0	14,552	7,623	7	Health Insurance	6,583
0	689	1,024	8	Paid Family & Medical Leave	1,302
<b>0</b>	<b>293,500</b>	<b>276,285</b>		<b>Total Personnel Services</b>	<b>260,000</b>
0	1,220	486	7050	Supplies	1,005
0	1,250	0	7060	Books	0
0	0	4,280	7400	Contracted Services	0
<b>0</b>	<b>2,470</b>	<b>4,766</b>		<b>Total Materials &amp; Services</b>	<b>1,005</b>
0	4,289	4,280	9110	Indirect Cost Expense	6,000
<b>0</b>	<b>4,289</b>	<b>4,280</b>		<b>Total Transfers Out</b>	<b>6,000</b>
<b>0</b>	<b>300,259</b>	<b>285,331</b>		<b>Total Expenditures and Fund Balance</b>	<b>267,005</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 2025-2026

## 125 - URBAN INSTITUTE-DATA TO ACTION

Actual 2022-23	Actual 2023-24	Budget 2024-25	Number	Account Description	Proposed Amount
0	13,709	46,291	4210	Grants and Contracts	10,000
0	13,709	46,291		Total Local Sources	10,000
0	13,709	46,291		Total Resources	10,000

# KLAMATH COMMUNITY COLLEGE DISTRICT

## Fiscal Year 2025-2026

### 5511 - Data to Action Grant

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
0	2,011	0	6600	Administrative Salaries	0
0	7,501	24,575	6800	Part Time Wages	5,830
0	665	1,262	1	FICA	446
0	2	46	2	Worker's Compensation	46
0	234	330	3	Unemployment	117
0	1,029	0	4	PERS	0
0	3	0	5	Life Insurance	0
0	3	0	6	Accident/Disability Insurance	0
0	282	0	7	Health Insurance	0
0	53	102	8	Paid Family & Medical Leave	43
<b>0</b>	<b>11,782</b>	<b>26,315</b>		<b>Total Personnel Services</b>	<b>6,482</b>
0	0	3,698	7050	Supplies	2,518
0	681	1,348	7240	Travel	0
0	0	2,676	7250	Training & Continuing Education	0
0	0	6,000	7301	Student Support - Non-Educational	0
0	0	1,500	7935	Software < \$5,000	0
<b>0</b>	<b>681</b>	<b>15,222</b>		<b>Total Materials &amp; Services</b>	<b>2,518</b>
0	1,246	4,754	9110	Indirect Cost Expense	1,000
<b>0</b>	<b>1,246</b>	<b>4,754</b>		<b>Total Transfers Out</b>	<b>1,000</b>
<b>0</b>	<b>13,709</b>	<b>46,291</b>		<b>Total Expenditures and Fund Balance</b>	<b>10,000</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 2025-2026

## 126 - OHA-HOWTO GRANT

Actual 2022-23	Actual 2023-24	Budget 2024-25	Number	Account Description	Proposed Amount
0	2,564	169,180	4110	Grants and Contracts	102,251
0	2,564	169,180		Total State Sources	102,251
0	2,564	169,180		Total Resources	102,251



# KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2025-2026

## 2545 - OHA-HOWTO Grant

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
0	0	33,949	6600	Administrative Salaries	4,961
0	2,376	28,524	6800	Part Time Support Staff	25,225
0	182	1,838	1	FICA	1,930
0	0	46	2	Worker's Compensation	46
0	5	480	3	Unemployment	504
0	1	149	8	Paid Family & Medical Leave	184
<b>0</b>	<b>2,564</b>	<b>64,986</b>		<b>Total Personnel Services</b>	<b>32,850</b>
0	0	200	7050	Supplies	100
0	0	5,500	7150	Marketing	4,000
0	0	3,407	7240	Travel	1,746
0	0	4,500	7400	Contracted Services	0
0	0	35,712	7755	Student Tuition Waivers - Credit	27,432
0	0	36,000	7756	Student Tuition Waivers - Non-Credit	27,000
0	0	3,500	7925	Tools & Equipment < \$5,000	0
<b>0</b>	<b>0</b>	<b>88,819</b>		<b>Total Materials &amp; Services</b>	<b>60,278</b>
0	0	15,375	9110	Indirect Cost Expense	9,123
<b>0</b>	<b>0</b>	<b>15,375</b>		<b>Total Transfers Out</b>	<b>9,123</b>
<b>0</b>	<b>2,564</b>	<b>169,180</b>		<b>Total Expenditures and Fund Balance</b>	<b>102,251</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 2025-2026

## 127 - ODOE Energy Efficiency Training - HVAC

Actual 2022-23	Actual 2023-24	Budget 2024-25	Number	Account Description	Proposed Amount
0	0	0	4110	Grants and Contracts	178,947
0	0	0		<b>Total State Sources</b>	<b>178,947</b>
0	0	0		<b>Total Resources</b>	<b>178,947</b>

# KLAMATH COMMUNITY COLLEGE DISTRICT

## Fiscal Year 2025-2026

### 1521 - ODOE Energy Efficiency HVAC Grant

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
0	0	0	6120	Adjunct Faculty - Credit	45,946
0	0	0	1	FICA	3,515
0	0	0	2	Worker's Compensation	46
0	0	0	3	Unemployment	919
0	0	0	4	PERS	11,239
0	0	0	8	Paid Family & Medical Leave	335
<b>0</b>	<b>0</b>	<b>0</b>		<b>Total Personnel Services</b>	<b>62,000</b>
0	0	0	7050	Supplies	5,000
0	0	0	7150	Marketing	1,250
0	0	0	7240	Travel	665
0	0	0	7250	Training & Continuing Education	2,400
0	0	0	7300	Student Support - Exempt	15,000
0	0	0	7400	Contracted Services	5,250
0	0	0	7755	Student Tuition Waivers - Credit	47,400
<b>0</b>	<b>0</b>	<b>0</b>		<b>Total Materials &amp; Services</b>	<b>76,965</b>
0	0	0	8000	Equipment - Exempt	30,000
<b>0</b>	<b>0</b>	<b>0</b>		<b>Total Capital Outlay</b>	<b>30,000</b>
0	0	0	9110	Indirect Cost Expense	9,982
<b>0</b>	<b>0</b>	<b>0</b>		<b>Total Transfers Out</b>	<b>9,982</b>
<b>0</b>	<b>0</b>	<b>0</b>		<b>Total Expenditures and Fund Balance</b>	<b>178,947</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.

## **RESERVE FUNDS**

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# KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2025-2026

## 300 - RESERVE FOR PROGRAM DEVELOPMENT

Actual 2022-23	Actual 2023-24	Budget 2024-25	Number	Account Description	Proposed Amount
97	169	125	4600	Interest, Investment	200
<b>97</b>	<b>169</b>	<b>125</b>		<b>Total Interest Income</b>	<b>200</b>
0	0	0	5000	Transfers In - General Fund	330,000
<b>0</b>	<b>0</b>	<b>0</b>		<b>Total Transfers In</b>	<b>330,000</b>
3,215	3,312	3,500	5999	Carry Forward	4,000
<b>3,215</b>	<b>3,312</b>	<b>3,500</b>		<b>Total Carry Forward</b>	<b>4,000</b>
<b>3,312</b>	<b>3,481</b>	<b>3,625</b>		<b>Total Resources</b>	<b>334,200</b>

# KLAMATH COMMUNITY COLLEGE DISTRICT

## Fiscal Year 2025-2026

### 5603 - Reserve for Program Development

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
0	0	0	6130	Full Time - 9 Month Faculty	120,000
0	0	0	6700	Full Time Support Staff	210,000
<b>0</b>	<b>0</b>	<b>0</b>		<b>Total Personnel Services</b>	<b>330,000</b>
0	0	3,625	7925	Tools & Equipment < \$5,000	4,200
<b>0</b>	<b>0</b>	<b>3,625</b>		<b>Total Materials &amp; Services</b>	<b>4,200</b>
3,312	3,481	0	3998	Fund Balance	0
<b>3,312</b>	<b>3,481</b>	<b>0</b>		<b>Total Fund Balance</b>	<b>0</b>
<b>3,312</b>	<b>3,481</b>	<b>3,625</b>		<b>Total Expenditures and Fund Balance</b>	<b>334,200</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. 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 2025-2026

## 301 - RESERVE - RAINY DAY

Actual 2022-23	Actual 2023-24	Budget 2024-25	Number	Account Description	Proposed Amount
66,340	148,904	75,000	4600	Interest, Investment	200,000
<b>66,340</b>	<b>148,904</b>	<b>75,000</b>		<b>Total Interest Income</b>	<b>200,000</b>
194,104	1,490,592	1,500,000	5000	Transfers In - General Fund	1,300,000
<b>194,104</b>	<b>1,490,592</b>	<b>1,500,000</b>		<b>Total Transfers In</b>	<b>1,300,000</b>
2,146,708	2,407,152	2,907,152	5999	Carry Forward	6,000,000
<b>2,146,708</b>	<b>2,407,152</b>	<b>2,907,152</b>		<b>Total Carry Forward</b>	<b>6,000,000</b>
<b>2,407,152</b>	<b>4,046,648</b>	<b>4,482,152</b>		<b>Total Resources</b>	<b>7,500,000</b>



# KLAMATH COMMUNITY COLLEGE DISTRICT

## Fiscal Year 2025-2026

### 5611 - Reserve - Rainy Day

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
0	0	2,482,152	9000	Contingency	5,500,000
<b>0</b>	<b>0</b>	<b>2,482,152</b>		<b>Total Contingency</b>	<b>5,500,000</b>
2,407,152	4,046,648	0	3998	Fund Balance	0
<b>2,407,152</b>	<b>4,046,648</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>2,407,152</b>	<b>4,046,648</b>	<b>4,482,152</b>		<b>Total Expenditures and Fund Balance</b>	<b>7,500,000</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 2025-2026

## 302 - RESERVE FOR EQUIPMENT

Actual 2022-23	Actual 2023-24	Budget 2024-25	Number	Account Description	Proposed Amount
1,020	1,900	1,500	4600	Interest, Investment	3,500
<b>1,020</b>	<b>1,900</b>	<b>1,500</b>		<b>Total Interest Income</b>	<b>3,500</b>
15,000	15,000	20,000	5000	Transfers In - General Fund	0
<b>15,000</b>	<b>15,000</b>	<b>20,000</b>		<b>Total Transfers In</b>	<b>0</b>
30,308	46,328	40,000	5999	Carry Forward	90,000
<b>30,308</b>	<b>46,328</b>	<b>40,000</b>		<b>Total Carry Forward</b>	<b>90,000</b>
<b>46,328</b>	<b>63,228</b>	<b>61,500</b>		<b>Total Resources</b>	<b>93,500</b>

# KLAMATH COMMUNITY COLLEGE DISTRICT

## Fiscal Year 2025-2026

### 5605 - Reserve for Equipment

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
0	0	30,000	7925	Tools & Equipment < \$5,000	50,000
<b>0</b>	<b>0</b>	<b>30,000</b>		<b>Total Materials &amp; Services</b>	<b>50,000</b>
0	0	31,500	8000	Equipment	43,500
<b>0</b>	<b>0</b>	<b>31,500</b>		<b>Total Capital Outlay</b>	<b>43,500</b>
46,328	63,228	0	3998	Fund Balance	0
<b>46,328</b>	<b>63,228</b>	<b>0</b>		<b>Total Fund Balance</b>	<b>0</b>
<b>46,328</b>	<b>63,228</b>	<b>61,500</b>		<b>Total Expenditures and Fund Balance</b>	<b>93,500</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 2025-2026

## 303 - RESERVE FOR FURNITURE

Actual 2022-23	Actual 2023-24	Budget 2024-25	Number	Account Description	Proposed Amount
1,560	2,837	1,500	4600	Interest, Investment	2,500
<b>1,560</b>	<b>2,837</b>	<b>1,500</b>		<b>Total Interest Income</b>	<b>2,500</b>
10,000	10,000	10,000	5000	Transfers In - General Fund	0
<b>10,000</b>	<b>10,000</b>	<b>10,000</b>		<b>Total Transfers In</b>	<b>0</b>
49,266	60,826	59,766	5999	Carry Forward	75,000
<b>49,266</b>	<b>60,826</b>	<b>59,766</b>		<b>Total Carry Forward</b>	<b>75,000</b>
<b>60,826</b>	<b>73,663</b>	<b>71,266</b>		<b>Total Resources</b>	<b>77,500</b>

# KLAMATH COMMUNITY COLLEGE DISTRICT

## Fiscal Year 2025-2026

### 5606 - Reserve for Furniture

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
0	12,508	30,000	7940	Furniture < \$5,000	30,500
<b>0</b>	<b>12,508</b>	<b>30,000</b>		<b>Total Materials &amp; Services</b>	<b>30,500</b>
0	0	41,266	8020	Furniture	47,000
<b>0</b>	<b>0</b>	<b>41,266</b>		<b>Total Capital Outlay</b>	<b>47,000</b>
60,826	61,155	0	3998	Fund Balance	0
<b>60,826</b>	<b>61,155</b>	<b>0</b>		<b>Total Fund Balance</b>	<b>0</b>
<b>60,826</b>	<b>73,663</b>	<b>71,266</b>		<b>Total Expenditures and Fund Balance</b>	<b>77,500</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 2025-2026

## 304 - RESERVE FOR TECHNOLOGY

Actual 2022-23	Actual 2023-24	Budget 2024-25	Number	Account Description	Proposed Amount
686	1,189	500	4600	Interest, Investment	750
<b>686</b>	<b>1,189</b>	<b>500</b>		<b>Total Interest Income</b>	<b>750</b>
0	0	50,000	5000	Transfers In - General Fund	50,000
<b>0</b>	<b>0</b>	<b>50,000</b>		<b>Total Transfers In</b>	<b>50,000</b>
22,632	23,318	22,500	5999	Carry Forward	8,000
<b>22,632</b>	<b>23,318</b>	<b>22,500</b>		<b>Total Carry Forward</b>	<b>8,000</b>
<b>23,318</b>	<b>24,507</b>	<b>73,000</b>		<b>Total Resources</b>	<b>58,750</b>

# KLAMATH COMMUNITY COLLEGE DISTRICT

## Fiscal Year 2025-2026

### 5602 - Reserve for Technology

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
0	0	73,000	8000	Equipment	58,750
<b>0</b>	<b>0</b>	<b>73,000</b>		<b>Total Capital Outlay</b>	<b>58,750</b>
23,318	24,507	0	3998	Fund Balance	0
<b>23,318</b>	<b>24,507</b>	<b>0</b>		<b>Total Fund Balance</b>	<b>0</b>
<b>23,318</b>	<b>24,507</b>	<b>73,000</b>		<b>Total Expenditures and Fund Balance</b>	<b>58,750</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

# KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2025-2026

## 305 - RESERVE FOR BUILDING

Actual 2022-23	Actual 2023-24	Budget 2024-25	Number	Account Description	Proposed Amount
272	369	200	4600	Interest, Investment	300
<b>272</b>	<b>369</b>	<b>200</b>		<b>Total Interest Income</b>	<b>300</b>
20,000	30,000	30,000	5000	Transfers In - General Fund	25,000
<b>20,000</b>	<b>30,000</b>	<b>30,000</b>		<b>Total Transfers In</b>	<b>25,000</b>
8,964	7,236	12,889	5999	Carry Forward	61,400
<b>8,964</b>	<b>7,236</b>	<b>12,889</b>		<b>Total Carry Forward</b>	<b>61,400</b>
<b>29,236</b>	<b>37,605</b>	<b>43,089</b>		<b>Total Resources</b>	<b>86,700</b>



# KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2025-2026

## 5604 - Reserve for Building

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
22,000	6,584	43,089	7400	Contracted Services	86,700
<b>22,000</b>	<b>6,584</b>	<b>43,089</b>		<b>Total Materials &amp; Services</b>	<b>86,700</b>
7,236	31,021	0	3998	Fund Balance	0
<b>7,236</b>	<b>31,021</b>	<b>0</b>		<b>Total Fund Balance</b>	<b>0</b>
<b>29,236</b>	<b>37,605</b>	<b>43,089</b>		<b>Total Expenditures and Fund Balance</b>	<b>86,700</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 2025-2026

## 306 - STAFF DEVELOPMENT - INSTRUCTIONAL

Actual 2022-23	Actual 2023-24	Budget 2024-25	Number	Account Description	Proposed Amount
1,216	2,034	1,000	4600	Interest, Investment	1,000
<b>1,216</b>	<b>2,034</b>	<b>1,000</b>		<b>Total Interest Income</b>	<b>1,000</b>
20,000	15,000	15,000	5000	Transfers In - General Fund	18,000
<b>20,000</b>	<b>15,000</b>	<b>15,000</b>		<b>Total Transfers In</b>	<b>18,000</b>
39,339	43,860	34,000	5999	Carry Forward	31,000
<b>39,339</b>	<b>43,860</b>	<b>34,000</b>		<b>Total Carry Forward</b>	<b>31,000</b>
<b>60,555</b>	<b>60,894</b>	<b>50,000</b>		<b>Total Resources</b>	<b>50,000</b>

# KLAMATH COMMUNITY COLLEGE DISTRICT

## Fiscal Year 2025-2026

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

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
0	8,750	0	6120	Adjunct Faculty - Credit	0
0	668	0	1	FICA	0
0	1	0	2	Worker's Compensation	0
0	219	0	3	Unemployment	0
0	2,714	0	4	PERS	0
0	46	0	8	Paid Family & Medical Leave	0
<b>0</b>	<b>12,398</b>	<b>0</b>		<b>Total Personnel Services</b>	<b>0</b>
16,695	19,760	50,000	7250	Training & Continuing Education	50,000
<b>16,695</b>	<b>19,760</b>	<b>50,000</b>		<b>Total Materials &amp; Services</b>	<b>50,000</b>
43,860	28,735	0	3998	Fund Balance	0
<b>43,860</b>	<b>28,735</b>	<b>0</b>		<b>Total Fund Balance</b>	<b>0</b>
<b>60,555</b>	<b>60,894</b>	<b>50,000</b>		<b>Total Expenditures and Fund Balance</b>	<b>50,000</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 2025-2026

## 307 - RESERVE - SNOW REMOVAL

Actual 2022-23	Actual 2023-24	Budget 2024-25	Number	Account Description	Proposed Amount
190	351	250	4600	Interest, Investment	250
<b>190</b>	<b>351</b>	<b>250</b>		<b>Total Interest Income</b>	<b>250</b>
3,000	3,000	3,000	5000	Transfers In - General Fund	6,750
<b>3,000</b>	<b>3,000</b>	<b>3,000</b>		<b>Total Transfers In</b>	<b>6,750</b>
7,074	6,889	6,750	5999	Carry Forward	3,000
<b>7,074</b>	<b>6,889</b>	<b>6,750</b>		<b>Total Carry Forward</b>	<b>3,000</b>
<b>10,264</b>	<b>10,240</b>	<b>10,000</b>		<b>Total Resources</b>	<b>10,000</b>

# KLAMATH COMMUNITY COLLEGE DISTRICT

## Fiscal Year 2025-2026

### 5608 - Reserve for Snow Removal

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
3,375	3,594	10,000	7421	Contracted Services - Snow Removal	10,000
<b>3,375</b>	<b>3,594</b>	<b>10,000</b>		<b>Total Materials &amp; Services</b>	<b>10,000</b>
6,889	6,646	0	3998	Fund Balance	0
<b>6,889</b>	<b>6,646</b>	<b>0</b>		<b>Total Fund Balance</b>	<b>0</b>
<b>10,264</b>	<b>10,240</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 2025-2026

## 308 - RESERVE - BUILDING MAINTENANCE

Actual 2022-23	Actual 2023-24	Budget 2024-25	Number	Account Description	Proposed Amount
302	1,150	1,000	4600	Interest, Investment	250
<b>302</b>	<b>1,150</b>	<b>1,000</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>
50,736	101,038	100,536	5999	Carry Forward	160,000
<b>50,736</b>	<b>101,038</b>	<b>100,536</b>		<b>Total Carry Forward</b>	<b>160,000</b>
<b>101,038</b>	<b>152,188</b>	<b>151,536</b>		<b>Total Resources</b>	<b>210,250</b>

# KLAMATH COMMUNITY COLLEGE DISTRICT

## Fiscal Year 2025-2026

### 5609 - Reserve for Building Maint.

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
0	40,155	100,000	7400	Contracted Services	150,000
0	0	51,536	7850	Repairs	60,250
<b>0</b>	<b>40,155</b>	<b>151,536</b>		<b>Total Materials &amp; Services</b>	<b>210,250</b>
101,038	112,033	0	3998	Fund Balance	0
<b>101,038</b>	<b>112,033</b>	<b>0</b>		<b>Total Fund Balance</b>	<b>0</b>
<b>101,038</b>	<b>152,188</b>	<b>151,536</b>		<b>Total Expenditures and Fund Balance</b>	<b>210,250</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 2025-2026

## 310 - RESERVE PERS LIABILITY

Actual 2022-23	Actual 2023-24	Budget 2024-25	Number	Account Description	Proposed Amount
41,290	71,025	60,000	4600	Interest, Investment	60,000
<b>41,290</b>	<b>71,025</b>	<b>60,000</b>		<b>Total Interest Income</b>	<b>60,000</b>
1,363,039	1,392,497	1,392,497	5999	Carry Forward	1,525,000
<b>1,363,039</b>	<b>1,392,497</b>	<b>1,392,497</b>		<b>Total Carry Forward</b>	<b>1,525,000</b>
<b>1,404,329</b>	<b>1,463,522</b>	<b>1,452,497</b>		<b>Total Resources</b>	<b>1,585,000</b>



# KLAMATH COMMUNITY COLLEGE DISTRICT

## Fiscal Year 2025-2026

### 5610 - Reserve for PERS Liability

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
11,832	0	1,452,497	4	PERS	1,585,000
<b>11,832</b>	<b>0</b>	<b>1,452,497</b>		<b>Total Personnel Services</b>	<b>1,585,000</b>
1,392,497	1,463,522	0	3998	Fund Balance	0
<b>1,392,497</b>	<b>1,463,522</b>	<b>0</b>		<b>Total Fund Balance</b>	<b>0</b>
<b>1,404,329</b>	<b>1,463,522</b>	<b>1,452,497</b>		<b>Total Expenditures and Fund Balance</b>	<b>1,585,000</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**

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# KLAMATH COMMUNITY COLLEGE DISTRICT

## Fiscal Year 2025-2026

### 200 - BOOKSTORE

Actual 2022-23	Actual 2023-24	Budget 2024-25	Number	Account Description	Proposed Amount
0	225	0	4700	Sales	0
216,488	199,930	252,500	4701	Book Sales - New	252,500
84,386	94,941	150,000	4702	Book Sales - Used	150,000
51,326	46,723	56,503	4703	Supply Sales	56,503
15,234	13,213	13,158	4704	Clothing Sales	13,158
11,513	12,206	33,950	4705	Food & Beverage Sales	33,264
950	1,710	1,500	4707	Commissions	1,500
929	758	500	4708	Freight Income	500
2,659	3,284	1,200	4709	Other Sales	1,200
120	-50	0	4799	Cash Over / Short	0
<b>383,605</b>	<b>372,941</b>	<b>509,311</b>		<b>Total Other Revenue</b>	<b>508,625</b>
0	25,000	0	5000	Transfers In - General Fund	0
<b>0</b>	<b>25,000</b>	<b>0</b>		<b>Total Transfers In</b>	<b>0</b>
79,731	18,374	8,669	5999	Carry Forward	0
<b>79,731</b>	<b>18,374</b>	<b>8,669</b>		<b>Total Carry Forward</b>	<b>0</b>
<b>463,336</b>	<b>416,315</b>	<b>517,980</b>		<b>Total Resources</b>	<b>508,625</b>

# KLAMATH COMMUNITY COLLEGE DISTRICT

## Fiscal Year 2025-2026

### 9501 - Bookstore

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
49,932	57,209	60,825	6600	Administrative Salaries	62,636
0	14,642	31,800	6800	Part Time Support Staff	31,800
7,507	3,008	5,000	6900	Student Wages	5,150
4,325	5,629	7,468	1	FICA	7,619
26	33	138	2	Worker's Compensation	138
786	1,792	1,943	3	Unemployment	1,982
14,645	18,843	28,177	4	PERS	29,568
105	100	120	5	Life Insurance	120
165	155	198	6	Accident/Disability Insurance	198
17,767	25,574	28,307	7	Health Insurance	28,788
0	360	605	8	Paid Family & Medical Leave	727
<b>95,257</b>	<b>127,345</b>	<b>164,581</b>		<b>Total Personnel Services</b>	<b>168,726</b>
169,879	150,677	172,000	7001	Books - New CGS	172,000
62,845	66,975	71,500	7002	Books - Used CGS	71,500
36,429	31,833	30,464	7003	Supplies CGS	30,464
11,917	10,347	10,530	7004	Clothing CGS	10,530
8,060	8,545	10,000	7010	Food & Beverage CGS	10,000
1,317	1,314	1,000	7030	Other CGS	1,000
159	267	500	7031	Books for Resale	500
51	71	1,875	7034	Shrinkage	1,875
28,044	2,719	2,500	7035	Dept. Changes/Deadstock/Returns	2,500
608	712	1,000	7050	Supplies	1,000
0	0	150	7100	Printing	150
13,090	12,810	15,000	7115	Postage	15,000
364	385	550	7150	Marketing	550
569	2,027	1,500	7240	Travel	2,000
175	447	750	7350	Dues / Memberships	750
13,830	13,278	16,580	7400	Contracted Services	16,580
2,366	2,122	3,000	7630	Bank Charges	3,000
0	46	0	7900	Allowance for Doubtful Accounts	0
0	0	500	7925	Tools & Equipment < \$5,000	500
<b>349,705</b>	<b>304,576</b>	<b>339,399</b>		<b>Total Materials &amp; Services</b>	<b>339,899</b>
0	0	4,000	8000	Equipment	0

# KLAMATH COMMUNITY COLLEGE DISTRICT

## Fiscal Year 2025-2026

### 9501 - Bookstore

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
0	0	4,000		Total Capital Outlay	0
0	0	10,000	9000	Contingency	0
0	0	10,000		Total Contingency	0
18,374	-15,606	0	3998	Fund Balance	0
18,374	-15,606	0		Total Fund Balance	0
463,336	416,315	517,980		Total Expenditures, Fund Balance, and Unappropriated Fund Balance	508,625

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

# KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2025-2026

## 250 - FOOD SERVICE

Actual 2022-23	Actual 2023-24	Budget 2024-25	Number	Account Description	Proposed Amount
0	0	5,400	4230	Facility Use Fee	5,400
<b>0</b>	<b>0</b>	<b>5,400</b>		<b>Total Local Sources</b>	<b>5,400</b>
3,750	2,150	0	4721	Catering	0
<b>3,750</b>	<b>2,150</b>	<b>0</b>		<b>Total Other Revenue</b>	<b>0</b>
1,969	20,960	15,000	5000	Transfers In - General Fund	15,000
<b>1,969</b>	<b>20,960</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>6,413</b>	<b>23,804</b>	<b>20,400</b>		<b>Total Resources</b>	<b>20,400</b>

# KLAMATH COMMUNITY COLLEGE DISTRICT

## Fiscal Year 2025-2026

### 9502 - Food Service

<b>Actual 2022-23</b>	<b>Actual 2023-24</b>	<b>Budget 2024-25</b>	<b>Acct#</b>	<b>Account Description</b>	<b>Proposed Amount</b>
0	1,089	400	7050	Supplies	400
3,609	18,610	20,000	7400	Contracted Services	20,000
115	0	0	7850	Repairs	0
1,995	3,411	0	7920	Equipment Lease / Rental	0
<b>5,719</b>	<b>23,110</b>	<b>20,400</b>		<b>Total Materials &amp; Services</b>	<b>20,400</b>
694	694	0	3998	Fund Balance	0
<b>694</b>	<b>694</b>	<b>0</b>		<b>Total Fund Balance</b>	<b>0</b>
<b>6,413</b>	<b>23,804</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 2025-2026

## 260 - COSMETOLOGY PROGRAM

Actual 2022-23	Actual 2023-24	Budget 2024-25	Number	Account Description	Proposed Amount
34,692	69,176	123,659	4700	Miscellaneous Revenue	166,156
11	90	0	4799	Cash Over / Short	0
<b>34,703</b>	<b>69,266</b>	<b>123,659</b>		<b>Total Other revenue</b>	<b>166,156</b>
2,758	0	0	5000	Transfers In - General Fund	0
<b>2,758</b>	<b>0</b>	<b>0</b>		<b>Total Transfers In</b>	<b>0</b>
0	0	0	5999	Carry Forward	0
<b>0</b>	<b>0</b>	<b>0</b>		<b>Total Carry Forward</b>	<b>0</b>
<b>37,461</b>	<b>69,266</b>	<b>123,659</b>		<b>Total Resources</b>	<b>166,156</b>

# KLAMATH COMMUNITY COLLEGE DISTRICT

## Fiscal Year 2025-2026

### 9503 - Cosmetology Program

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
18,000	36,000	38,160	6600	Administrative Salaries	39,075
0	0	0	6800	Part Time Support Staff	20,416
0	2,099	10,600	6900	Student Wages	10,600
1,375	2,906	3,730	1	FICA	5,362
5	11	92	2	Worker's Compensation	115
251	906	975	3	Unemployment	1,392
0	10,911	11,608	4	PERS	18,626
47	80	120	5	Life Insurance	60
34	18	171	6	Accident/Disability Insurance	99
5,576	9,806	10,000	7	Health Insurance	10,300
0	198	303	8	Paid Family & Medical Leave	511
<b>25,289</b>	<b>62,936</b>	<b>75,759</b>		<b>Total Personnel Services</b>	<b>106,556</b>
160	575	600	7000	Merchandise for Resale	8,500
0	0	0	7012	Coffee & Supplies	1,200
11,236	11,169	45,000	7050	Supplies	45,000
0	0	0	7150	Marketing	2,000
477	1,079	800	7630	Bank Charges	1,400
299	0	1,500	7925	Tools & Equipment < \$5,000	1,500
<b>12,172</b>	<b>12,823</b>	<b>47,900</b>		<b>Total Materials &amp; Services</b>	<b>59,600</b>
0	-6,493	0	3998	Fund Balance	0
<b>0</b>	<b>-6,493</b>	<b>0</b>		<b>Total Fund Balance</b>	<b>0</b>
<b>37,461</b>	<b>69,266</b>	<b>123,659</b>		<b>Total Expenditures and Fund Balance</b>	<b>166,156</b>

Auxiliary accounts are used to run and support the day to day operations of the business workings cosmetology salon.

# KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2025-2026

## 270 - CHARGEPOINT

Actual 2022-23	Actual 2023-24	Budget 2024-25	Number	Account Description	Proposed Amount
0	592	15,000	4700	Miscellaneous Revenue	15,000
0	592	15,000		<b>Total Other revenue</b>	<b>15,000</b>
0	0	0	5999	Carry Forward	0
0	0	0		<b>Total Carry Forward</b>	<b>0</b>
0	592	15,000		<b>Total Resources</b>	<b>15,000</b>

# KLAMATH COMMUNITY COLLEGE DISTRICT

## Fiscal Year 2025-2026

### 9504 - Chargepoint

<b>Actual 2022-23</b>	<b>Actual 2023-24</b>	<b>Budget 2024-25</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>
0	592	0	3998	Fund Balance	0
<b>0</b>	<b>592</b>	<b>0</b>		<b>Total Fund Balance</b>	<b>0</b>
<b>0</b>	<b>592</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.

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**DEBT SERVICE &  
CAPITAL PROJECTS**

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# KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2025-2026

## 400 - DEBT SERVICE FUND

Actual 2022-23	Actual 2023-24	Budget 2024-25	Number	Account Description	Proposed Amount
0	0	0	4603	Interest Income, U.S. Bank	0
<b>0</b>	<b>0</b>	<b>0</b>		<b>Total Interest Income</b>	<b>0</b>
719,999	719,997	720,000	5000	Transfers In - General Fund	720,000
<b>719,999</b>	<b>719,997</b>	<b>720,000</b>		<b>Total Transfers In</b>	<b>720,000</b>
1	1	0	5999	Carry Forward	0
<b>1</b>	<b>1</b>	<b>0</b>		<b>Total Carry Forward</b>	<b>0</b>
<b>720,000</b>	<b>719,999</b>	<b>720,000</b>		<b>Total Resources</b>	<b>720,000</b>



# KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2025-2026

## 8006 - Debt Service - 2009

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
75,233	66,033	66,032	7880	Interest Expense	46,432
230,000	240,000	240,000	7881	Principal Payments	260,000
<b>305,233</b>	<b>306,033</b>	<b>306,032</b>		<b>Total Materials &amp; Services</b>	<b>306,432</b>
<b>305,233</b>	<b>306,033</b>	<b>306,032</b>		<b>Total Expenditures and Fund Balance</b>	<b>306,432</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 2025-2026

## 8007 - Debt Service - 2015

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
60,105	52,337	52,340	7880	Interest Expense	36,335
354,661	361,628	361,628	7881	Principal	377,233
<b>414,766</b>	<b>413,965</b>	<b>413,968</b>		<b>Total Materials &amp; Services</b>	<b>413,568</b>
<b>414,766</b>	<b>413,965</b>	<b>413,968</b>		<b>Total Expenditures and Fund Balance</b>	<b>413,568</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."

# KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2025-2026

## 400 - Fund Balance

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
1	1	0	3998	Fund Balance	0
1	1	0		<b>Total Fund Balance</b>	<b>0</b>
1	1	0		<b>Total Expenditures and Fund Balance</b>	<b>0</b>
720,000	719,999	720,000		<b>Grand Total</b>	<b>720,000</b>

# KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2025-2026

## 500 - CAPITAL PROJECTS FUND

Actual 2022-23	Actual 2023-24	Budget 2024-25	Number	Account Description	Proposed Amount
800	0	0	4700	Miscellaneous Revenue	0
<b>800</b>	<b>0</b>	<b>0</b>		<b>Total State Sources</b>	<b>0</b>
18,740	12,138	1,000	4210	Grants and Contracts	0
<b>18,740</b>	<b>12,138</b>	<b>1,000</b>		<b>Total Local Sources</b>	<b>0</b>
11,454	21,192	10,000	4600	Interest, Investment	10,000
<b>11,454</b>	<b>21,192</b>	<b>10,000</b>		<b>Total Interest Income</b>	<b>10,000</b>
120,000	60,000	510,229	5000	Transfers In - General Fund	200,000
<b>120,000</b>	<b>60,000</b>	<b>510,229</b>		<b>Total Transfers In</b>	<b>200,000</b>
364,581	459,974	460,000	5999	Carry Forward	400,000
<b>364,581</b>	<b>459,974</b>	<b>460,000</b>		<b>Total Carry Forward</b>	<b>400,000</b>
<b>515,575</b>	<b>553,304</b>	<b>981,229</b>		<b>Total Resources</b>	<b>610,000</b>

# KLAMATH COMMUNITY COLLEGE DISTRICT

## Fiscal Year 2025-2026

### 7001 - Small Capital Projects

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
7,489	34,930	151,229	7050	Supplies	130,000
47,957	62,354	425,000	7400	Contracted Services	175,000
86	886	0	7645	Other Fees & Services	0
0	1,844	5,000	7920	Equipment Lease / Rental	5,000
69	13,990	100,000	7925	Tools & Equipment < \$5,000	100,000
<b>55,601</b>	<b>114,004</b>	<b>681,229</b>		<b>Total Materials &amp; Services</b>	<b>410,000</b>
0	0	100,000	8000	Equipment	0
<b>0</b>	<b>0</b>	<b>100,000</b>		<b>Total Capital Outlay</b>	<b>0</b>
<b>55,601</b>	<b>114,004</b>	<b>781,229</b>		<b>Total Expenditures and Fund Balance</b>	<b>410,000</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 2025-2026

## 7022 - Cap. Proj. - Auxiliary Equipment

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
0	0	25,000	7050	Supplies	25,000
0	0	175,000	7400	Contracted Serivces	175,000
<b>0</b>	<b>0</b>	<b>200,000</b>		<b>Total Materials &amp; Services</b>	<b>200,000</b>
<b>0</b>	<b>0</b>	<b>200,000</b>		<b>Total Expenditures and Fund Balance</b>	<b>200,000</b>

Structure for Auxiliary Equipment

# KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2025-2026

## 500 - Fund Balance

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
459,974	439,300	0	3998	Fund Balance	0
459,974	439,300	0		Total Fund Balance	0
459,974	439,300	0		Total Expenditures and Fund Balance	0
515,575	553,304	981,229		Grand Total	610,000

# KLAMATH COMMUNITY COLLEGE DISTRICT

## Fiscal Year 2025-2026

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

Actual 2022-23	Actual 2023-24	Budget 2024-25	Number	Account Description	Proposed Amount
1,241,046	900,000	0	4000	Federal Grants	0
<b>1,241,046</b>	<b>900,000</b>	<b>0</b>		<b>Total Federal Sources</b>	<b>0</b>
1,721,413	0	0	4105	State Aid for Construction	0
5,030	684,034	470,000	4110	Grants and Contracts	251,908
<b>1,726,443</b>	<b>684,034</b>	<b>470,000</b>		<b>Total State Sources</b>	<b>251,908</b>
351,995	0	0	4110	Grants and Contracts	0
1,548,311	73,832	100,000	4280	Contribution from KCC Foundation	0
<b>1,900,306</b>	<b>73,832</b>	<b>100,000</b>		<b>Total Local Sources</b>	<b>0</b>
16,641	0	0	5000	Transfers In - General Fund	0
<b>16,641</b>	<b>0</b>	<b>0</b>		<b>Total Transfers In</b>	<b>0</b>
716,473	0	0	5999	Carry Forward	0
<b>716,473</b>	<b>0</b>	<b>0</b>		<b>Total Carry Forward</b>	<b>0</b>
<b>5,600,909</b>	<b>1,657,866</b>	<b>570,000</b>		<b>Total Resources</b>	<b>251,908</b>



# KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2025-2026

## 7510 - ODOE CREP Construction

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
0	8,858	500	6600	Administrative Salaries	0
0	678	50	1	FICA	0
0	2	1	2	Worker's Compensation	0
0	239	7	3	Unemployment	0
0	926	125	4	PERS	0
0	21	1	5	Life Insurance	0
0	29	2	6	Accident/Disability Insurance	0
0	2,550	100	7	Health Insurance	0
0	51	3	8	Paid Family & Medical Leave	0
<b>0</b>	<b>13,353</b>	<b>789</b>		<b>Total Personnel Services</b>	<b>0</b>
0	633,352	469,211	7400	Contracted Services	251,908
<b>0</b>	<b>633,352</b>	<b>469,211</b>		<b>Total Materials &amp; Services</b>	<b>251,908</b>
<b>0</b>	<b>646,705</b>	<b>470,000</b>		<b>Total Expenditures and Fund Balance</b>	<b>251,908</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 2025-2026

### 503 - Fund Balance

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
13,646	2,431	0		Total Personnel Services	0
5,381,220	80,584	100,000		Total Materials & Services	0
206,043	60,000	0		Total Capital Outlay	0
0	3,851	0		Total Transfers Out	0
5,600,909	146,866	100,000		Total Expenditures	0
0	864,295	0	3998	Fund Balance	0
5,600,909	1,011,161	100,000		Total Expenditures and Fund Balance	0
5,600,909	1,657,866	570,000		Grand Total	251,908

Departments 7507 and 7509 are inactive. See inactive section for expense detail.

# KLAMATH COMMUNITY COLLEGE DISTRICT

**Fiscal Year 2025-2026**

## 504 - CHILDCARE CENTER

Actual 2022-23	Actual 2023-24	Budget 2024-25	Number	Account Description	Proposed Amount
0	0	0	4000	Federal Grants	5,000,000
<b>0</b>	<b>0</b>	<b>0</b>		<b>Total Federal Sources</b>	<b>5,000,000</b>
27,048	91,150	1,500,000	4110	Grants and Contracts	10,000,000
<b>27,048</b>	<b>91,150</b>	<b>1,500,000</b>		<b>Total State Sources</b>	<b>10,000,000</b>
0	0	500,000	4110	Grants and Contracts	50,000
47,943	57,343	60,240	4230	Facility Use Fee	56,400
0	0	500,000	4280	Contribution from KCC Foundation	493,600
<b>47,943</b>	<b>57,343</b>	<b>1,060,240</b>		<b>Total Local Sources</b>	<b>600,000</b>
15,318	27,969	25,000	4600	Interest, Investment	0
<b>15,318</b>	<b>27,969</b>	<b>25,000</b>		<b>Total Interest Income</b>	<b>0</b>
0	500,000	500,000	5000	Transfers In - General Fund	0
<b>0</b>	<b>500,000</b>	<b>500,000</b>		<b>Total Transfers In</b>	<b>0</b>
0	63,261	110,000	5999	Carry Forward	1,200,000
<b>0</b>	<b>63,261</b>	<b>110,000</b>		<b>Total Carry Forward</b>	<b>1,200,000</b>
<b>90,309</b>	<b>739,723</b>	<b>3,195,240</b>		<b>Total Resources</b>	<b>16,800,000</b>

# KLAMATH COMMUNITY COLLEGE DISTRICT

## Fiscal Year 2025-2026

### 7021 - Capital proj - Childcare Center

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
6,424	15,500	40,000	6600	Administrative Salaries	0
487	1,000	0	1	FICA	0
2	4	0	2	Worker's Compensation	0
89	310	0	3	Unemployment	0
0	4,000	0	4	PERS	0
0	107	0	8	Paid Family & Medical Leave	0
<b>7,001</b>	<b>20,921</b>	<b>40,000</b>		<b>Total Personnel Services</b>	<b>0</b>
92	1,317	0	7050	Supplies	0
19,955	68,911	2,645,000	7400	Contracted Services	16,800,000
0	0	10,240	7770	Utilities	0
<b>20,047</b>	<b>70,228</b>	<b>2,655,240</b>		<b>Total Materials &amp; Services</b>	<b>16,800,000</b>
<b>27,048</b>	<b>91,150</b>	<b>2,695,240</b>		<b>Total Expenditures and Fund Balance</b>	<b>16,800,000</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 2025-2026

### 504 - Fund Balance

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
0	0	500,000		Total Materials & Services	0
63,261	648,574	0	3998	Fund Balance	0
63,261	648,574	0		Total Fund Balance	0
90,309	739,723	3,195,240		Grand Total	16,800,000

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

# KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2025-2026

## 505 - COSMETOLOGY BUILDING

Actual 2022-23	Actual 2023-24	Budget 2024-25	Number	Account Description	Proposed Amount
0	0	30,000	5000	Transfers In - General Fund	30,000
0	0	30,000		Total Transfers In	30,000
0	0	30,000		Total Resources	30,000

# KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2025-2026

## 7025 - Cap Proj - Cosmetology Building

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
0	0	5,000	6600	Administrative Salaries	5,000
0	0	5,000		<b>Total Personnel Services</b>	<b>5,000</b>
0	0	25,000	7400	Contracted Services	25,000
0	0	25,000		<b>Total Materials &amp; Services</b>	<b>25,000</b>
0	0	30,000		<b>Total Expenditures and Fund Balance</b>	<b>30,000</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 2025-2026

## 506 - Capital Project Badger Village

Actual 2022-23	Actual 2023-24	Budget 2024-25	Number	Account Description	Proposed Amount
0	0	30,000	5000	Transfers In - General Fund	30,000
0	0	30,000		<b>Total Transfers In</b>	<b>30,000</b>
0	0	30,000		<b>Total Resources</b>	<b>30,000</b>



# KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2025-2026

7024 - Badger Village

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
0	0	5,000	6600	Administrative Salaries	5,000
0	0	5,000		<b>Total Personnel Services</b>	<b>5,000</b>
0	0	25,000	7400	Contracted Services	25,000
0	0	25,000		<b>Total Materials &amp; Services</b>	<b>25,000</b>
0	0	30,000		<b>Total Expenditures and Fund Balance</b>	<b>30,000</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".

# **INACTIVE DEPARTMENT SUMMARY**

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# KLAMATH COMMUNITY COLLEGE DISTRICT

## Fiscal Year 2025-2026

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

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
28,198	23,815	0	6200	Adjunct Faculty - Non-Credit	0
68,098	72,129	8,193	6600	Administrative Salaries	0
151,617	111,716	0	6700	Full Time Support Staff	0
3,089	29,283	0	6800	Part Time Support Staff	0
19,184	18,235	0	1	FICA	0
85	75	0	2	Worker's Compensation	0
3,462	5,562	0	3	Unemployment	0
59,417	68,281	0	4	PERS	0
559	274	0	5	Life Insurance	0
843	427	0	6	Accident/Disability Insurance	0
63,503	55,663	0	7	Health Insurance	0
0	1,174	0	8	Paid Family & Medical Leave	0
<b>398,053</b>	<b>386,633</b>	<b>8,193</b>		<b>Total Personnel Services</b>	<b>0</b>
793	336	0	7050	Supplies	0
-106	0	0	7062	Books for Students	0
60	0	0	7100	Printing	0
7,322	1,789	0	7150	Marketing	0
567	2,253	0	7240	Travel	0
9,670	10,727	0	7250	Training & Continuing Education	0
4,986	3,032	0	7253	Other Training Stipends	0
8,597	3,445	0	7300	Student Support - Exempt	0
11,602	8,275	0	7301	Student Support - Non-Educational	0
1,500	1,500	0	7350	Dues / Memberships	0
725	0	0	7400	Contracted Services	0
5,285	3,855	0	7758	Student Tuition Waivers - GED/Other	0
8,442	1,483	0	7925	Tools & Equipment < \$5,000	0
<b>59,444</b>	<b>36,695</b>	<b>0</b>		<b>Total Materials &amp; Services</b>	<b>0</b>
33,797	32,653	713	9110	Indirect Cost Expense	0
<b>33,797</b>	<b>32,653</b>	<b>713</b>		<b>Total Transfers Out</b>	<b>0</b>
<b>491,294</b>	<b>455,981</b>	<b>8,906</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 2025-2026

### 1312 - Course Fees - Diesel

<b>Actual 2022-23</b>	<b>Actual 2023-24</b>	<b>Budget 2024-25</b>	<b>Acct#</b>	<b>Account Description</b>	<b>Proposed Amount</b>
3,012	8,505	20,000	7050	Supplies	0
5,247	1,459	0	7060	Books	0
1,668	436	0	7360	Subscriptions	0
2,015	3,773	0	7400	Contracted Services	0
1,909	797	45,000	7925	Tools & Equipment < \$5,000	0
3,247	0	0	7935	Software < \$5,000	0
<b>17,099</b>	<b>14,970</b>	<b>65,000</b>		<b>Total Materials &amp; Services</b>	<b>0</b>
<b>17,099</b>	<b>14,970</b>	<b>65,000</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 2025-2026

### 1319 - Course Fees - Gen. Ed. Computer Skills

<b>Actual 2022-23</b>	<b>Actual 2023-24</b>	<b>Budget 2024-25</b>	<b>Acct#</b>	<b>Account Description</b>	<b>Proposed Amount</b>
0	0	2,500	7400	Contracted Services	0
0	0	2,500		<b>Total Materials &amp; Services</b>	<b>0</b>
0	0	2,500		<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 2025-2026

## 1321 - National Science Foundation

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
0	0	76,080	6120	Adjunct Faculty - Credit	0
0	0	6,085	1	FICA	0
0	0	46	2	Worker's Compensation	0
0	0	1,591	3	Unemployment	0
0	0	16,043	4	PERS	0
0	0	493	8	Paid Family & Medical Leave	0
<b>0</b>	<b>0</b>	<b>100,338</b>		<b>Total Personnel Services</b>	<b>0</b>
0	0	125	7050	Supplies	0
0	0	2,308	7240	Travel	0
0	0	16,102	7400	Contracted Services	0
<b>0</b>	<b>0</b>	<b>18,535</b>		<b>Total Materials &amp; Services</b>	<b>0</b>
0	0	4,387	9110	Indirect Cost Expense	0
<b>0</b>	<b>0</b>	<b>4,387</b>		<b>Total Transfers Out</b>	<b>0</b>
<b>0</b>	<b>0</b>	<b>123,260</b>		<b>Total Expenditures and Fund Balance</b>	<b>0</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 2025-2026

### 1352 - Diesel

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
0	0	24,186	6120	Adjunct Faculty - Credit	0
86,174	77,779	82,448	6130	Full Time - 9 Month Faculty	0
6,767	22,752	37,919	6800	Part Time Support Staff	0
7,124	7,683	11,058	1	FICA	0
22	24	184	2	Worker's Compensation	0
1,412	2,599	2,891	3	Unemployment	0
25,275	26,464	38,008	4	PERS	0
133	123	120	5	Life Insurance	0
192	190	198	6	Accident/Disability Insurance	0
19,147	25,907	29,108	7	Health Insurance	0
0	618	896	8	Paid Family & Medical Leave	0
<b>146,246</b>	<b>164,139</b>	<b>227,016</b>		<b>Total Personnel Services</b>	<b>0</b>
24	0	0	7400	Contracted Services	0
<b>24</b>	<b>0</b>	<b>0</b>		<b>Total Materials &amp; Services</b>	<b>0</b>
<b>146,270</b>	<b>164,139</b>	<b>227,016</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 2025-2026

## 1517 - FRO-BOLI

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
1,738	0	0	7150	Marketing	0
30,646	0	0	7925	Tools & Equipment < \$5,000	0
<b>32,384</b>	<b>0</b>	<b>0</b>		<b>Total Materials &amp; Services</b>	<b>0</b>
3,238	0	0	9110	Indirect Cost Expense	0
<b>3,238</b>	<b>0</b>	<b>0</b>		<b>Total Transfers Out</b>	<b>0</b>
<b>35,623</b>	<b>0</b>	<b>0</b>		<b>Total Expenditures and Fund Balance</b>	<b>0</b>

Used for pre-apprenticeship and apprenticeship development, expansion and implementation.

# KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2025-2026

## 1519 - SBDC Business Oregon Grant

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
0	0	31,970	6700	Full Time Support Staff	0
0	0	2,446	1	FICA	0
0	0	46	2	Worker's Compensation	0
0	0	639	3	Unemployment	0
0	0	9,725	4	PERS	0
0	0	120	5	Life Insurance	0
0	0	171	6	Accident/Disability Insurance	0
0	0	9,540	7	Health Insurance	0
0	0	198	8	Paid Family & Medical Leave	0
<b>0</b>	<b>0</b>	<b>54,855</b>		<b>Total Personnel Services</b>	<b>0</b>
0	0	1,406	7050	Supplies	0
0	0	7,618	7150	Marketing	0
0	0	7,571	7240	Travel	0
0	0	3,796	7400	Contracted Services	0
<b>0</b>	<b>0</b>	<b>20,391</b>		<b>Total Materials &amp; Services</b>	<b>0</b>
0	0	11,287	9110	Indirect Cost Expense	0
<b>0</b>	<b>0</b>	<b>11,287</b>		<b>Total Transfers Out</b>	<b>0</b>
<b>0</b>	<b>0</b>	<b>86,533</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 2025-2026

## 2518 - SBDC - Foundation

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
1,583	7,732	0	6600	Administrative Salaries	0
0	2,268	0	6800	Part Time Support Staff	0
127	765	0	1	FICA	0
0	2	0	2	Worker's Compensation	0
23	270	0	3	Unemployment	0
543	690	0	4	PERS	0
3	0	0	5	Life Insurance	0
1	0	0	6	Accident/Disability Insurance	0
408	0	0	7	Health Insurance	0
0	62	0	8	Paid Family & Medical Leave	0
<b>2,688</b>	<b>11,789</b>	<b>0</b>		<b>Total Personnel Services</b>	<b>0</b>
<b>2,688</b>	<b>11,789</b>	<b>0</b>		<b>Total Expenditures and Fund Balance</b>	<b>0</b>

# KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2025-2026

## 2522 - SBDC - Foundation - Ford Foundation

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
13,050	30,969	0	6600	Administrative Salaries	0
0	9,946	0	6800	Part Time Support Staff	0
910	3,098	0	1	FICA	0
2	16	0	2	Worker's Compensation	0
173	1,067	0	3	Unemployment	0
3,576	3,030	0	4	PERS	0
19	70	0	5	Life Insurance	0
6	98	0	6	Accident/Disability Insurance	0
1,886	4,000	0	7	Health Insurance	0
0	248	0	8	Paid Family & Medical Leave	0
<b>19,622</b>	<b>52,543</b>	<b>0</b>		<b>Total Personnel Services</b>	<b>0</b>
<b>19,622</b>	<b>52,543</b>	<b>0</b>		<b>Total Expenditures and Fund Balance</b>	<b>0</b>

# KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2025-2026

2524 - SBDC - OCF

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
0	7,190	0	6800	Part Time Support Staff	0
0	550	0	1	FICA	0
0	1	0	2	Worker's Compensation	0
0	101	0	3	Unemployment	0
0	2,158	0	4	PERS	0
0	10,000	0		<b>Total Personnel Services</b>	<b>0</b>
0	10,000	0		<b>Total Expenditures and Fund Balance</b>	<b>0</b>

# KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2025-2026

2525 - SENCE/CCSE

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
0	81,300	0	7400	Contracted Services	0
0	81,300	0		<b>Total Materials &amp; Services</b>	<b>0</b>
0	8,130	0	9110	Indirect Cost Expense	0
0	8,130	0		<b>Total Transfers Out</b>	<b>0</b>
0	89,430	0		<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 2025-2026

### 2527 - Title II - Adult Literacy

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
13,152	0	0	6700	Part Time Support Staff	0
126,978	0	0	6800	Part Time Support Staff	0
10,223	0	0	1	FICA	0
24	0	0	2	Worker's Compensation	0
1,234	0	0	3	Unemployment	0
27,248	0	0	4	PERS	0
45	0	0	5	Life Insurance	0
73	0	0	6	Accident/Disability Insurance	0
3,274	0	0	7	Health Insurance	0
<b>182,251</b>	<b>0</b>	<b>0</b>		<b>Total Personnel Services</b>	<b>0</b>
87	0	0	7050	Supplies	0
363	0	0	7060	Books	0
<b>449</b>	<b>0</b>	<b>0</b>		<b>Total Materials &amp; Services</b>	<b>0</b>
<b>182,700</b>	<b>0</b>	<b>0</b>		<b>Total Expenditures</b>	<b>0</b>

# KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2025-2026

## 2528 - SBDC - ROI

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
27,181	0	0	6600	Administrative Salaries	0
4,640	0	0	6700	Full Time Support Staff	0
2,305	0	0	1	FICA	0
7	0	0	2	Worker's Compensation	0
421	0	0	3	Unemployment	0
7,960	0	0	4	PERS	0
30	0	0	5	Life Insurance	0
8	0	0	6	Accident/Disability Insurance	0
4,076	0	0	7	Health Insurance	0
<b>46,627</b>	<b>0</b>	<b>0</b>		<b>Total Personnel Services</b>	<b>0</b>
<b>46,627</b>	<b>0</b>	<b>0</b>		<b>Total Expenditures and Fund Balance</b>	<b>0</b>



# KLAMATH COMMUNITY COLLEGE DISTRICT

## Fiscal Year 2025-2026

### 2530 - ODE Grow Your Own

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
3,187	0	0	6130	Full Time - 9 Month Faculty	0
250	0	0	6700	Full Time Support Staff	0
26,775	0	0	6800	Part Time Support Staff	0
2,312	0	0	1	FICA	0
10	0	0	2	Worker's Compensation	0
423	0	0	3	Unemployment	0
8,381	0	0	4	PERS	0
5	0	0	5	Life Insurance	0
7	0	0	6	Accident/Disability Insurance	0
1,235	0	0	7	Health Insurance	0
<b>42,585</b>	<b>0</b>	<b>0</b>		<b>Total Personnel Services</b>	<b>0</b>
32	0	0	7050	Supplies	0
10,345	0	0	7150	Marketing	0
213	0	0	7240	Travel	0
315	0	0	7301	Student Support - Non-Educational	0
21,664	0	0	7400	Contracted Services	0
212,427	0	0	7736	Misc. Scholarships	0
3,565	0	0	7925	Tools & Equipment < \$5,000	0
<b>248,560</b>	<b>0</b>	<b>0</b>		<b>Total Materials &amp; Services</b>	<b>0</b>
14,542	0	0	9110	Indirect Cost Expense	0
<b>14,542</b>	<b>0</b>	<b>0</b>		<b>Total Transfers Out</b>	<b>0</b>
<b>305,687</b>	<b>0</b>	<b>0</b>		<b>Total Expenditures and Fund Balance</b>	<b>0</b>

# KLAMATH COMMUNITY COLLEGE DISTRICT

## Fiscal Year 2025-2026

### 2532 - USDA - FS Grant

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
44,000	33,000	69,960	6600	Administrative Salaries	0
3,206	2,402	5,352	1	FICA	0
13	10	46	2	Worker's Compensation	0
587	643	1,399	3	Unemployment	0
3,226	9,992	21,282	4	PERS	0
103	74	120	5	Life Insurance	0
156	105	198	6	Accident/Disability Insurance	0
19,370	14,080	29,280	7	Health Insurance	0
0	130	434	8	Paid Family & Medical Leave	0
<b>70,661</b>	<b>60,435</b>	<b>128,071</b>		<b>Total Personnel Services</b>	<b>0</b>
0	10,995	2,000	7050	Supplies	0
2,991	5,586	0	7150	Marketing	0
605	8,543	4,500	7240	Travel	0
0	235	0	7400	Contracted Services	0
0	33,882	0	7925	Tools & Equipment < \$5,000	0
<b>3,596</b>	<b>59,241</b>	<b>6,500</b>		<b>Total Materials &amp; Services</b>	<b>0</b>
0	8,844	0	8000	Equipment	0
<b>0</b>	<b>8,844</b>	<b>0</b>		<b>Total Capital Outlay</b>	<b>0</b>
22,277	10,360	25,000	9110	Indirect Cost Expense	0
<b>22,277</b>	<b>10,360</b>	<b>25,000</b>		<b>Total Transfers Out</b>	<b>0</b>
<b>96,534</b>	<b>138,880</b>	<b>159,571</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 2025-2026

### 2533 - DOL Strengthening Community Colleges

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
320	0	0	6200	Adjunct Faculty - Non-Credit	0
41,806	79,776	63,556	6700	Full Time Support Staff	0
10,900	0	13,000	6800	Part Time Support Staff	0
4,033	6,078	3,676	1	FICA	0
16	22	92	2	Worker's Compensation	0
842	1,894	961	3	Unemployment	0
6,607	24,223	10,664	4	PERS	0
26	45	120	5	Life Insurance	0
46	74	176	6	Accident/Disability Insurance	0
13,905	22,783	12,600	7	Health Insurance	0
0	397	298	8	Paid Family & Medical Leave	0
<b>78,500</b>	<b>135,292</b>	<b>105,143</b>		<b>Total Personnel Services</b>	<b>0</b>
0	2,699	1,357	7050	Supplies	0
0	2,609	2,500	7240	Travel	0
600	0	0	7250	Training & Continuing Education	0
<b>600</b>	<b>5,308</b>	<b>3,857</b>		<b>Total Materials &amp; Services</b>	<b>0</b>
45,000	0	0	8000	Equipment - Exempt	0
<b>45,000</b>	<b>0</b>	<b>0</b>		<b>Total Capital Outlay</b>	<b>0</b>
<b>124,100</b>	<b>140,600</b>	<b>109,000</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 2025-2026

### 2535 - SOESD-IGNITE Grant

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
15,000	0	0	6600	Administrative Salaries	0
1,147	0	0	1	FICA	0
5	0	0	2	Worker's Compensation	0
60	0	0	3	Unemployment	0
2,934	0	0	4	PERS	0
19	0	0	5	Life Insurance	0
36	0	0	6	Accident/Disability Insurance	0
1,704	0	0	7	Health Insurance	0
<b>20,906</b>	<b>0</b>	<b>0</b>		<b>Total Personnel Services</b>	<b>0</b>
874	0	0	7050	Supplies	0
2,511	0	0	7060	Books	0
900	0	0	7400	Contracted Services	0
26,256	10,147	1,124	7925	Tools & Equipment < \$5,000	0
<b>30,540</b>	<b>10,147</b>	<b>1,124</b>		<b>Total Materials &amp; Services</b>	<b>0</b>
0	14,481	0	8000	Equipment	0
<b>0</b>	<b>14,481</b>	<b>0</b>		<b>Total Capital Outlay</b>	<b>0</b>
<b>51,446</b>	<b>24,628</b>	<b>1,124</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 2025-2026

## 2537 - FRO-Career Pathways

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
3,001	0	0	7150	Marketing	0
5,150	0	0	7300	Student Support - Exempt	0
2,500	0	0	7360	Subscriptions	0
29,125	0	0	7755	Student Tuition Waivers - Credit	0
41,997	0	0	7756	Student Tuition Waivers - Non-Credit	0
886	0	0	7758	Student Tuition Waivers - GED/Other	0
<b>82,660</b>	<b>0</b>	<b>0</b>		<b>Total Materials &amp; Services</b>	<b>0</b>
427,412	0	0	8000	Equipment - Exempt	0
<b>427,412</b>	<b>0</b>	<b>0</b>		<b>Total Capital Outlay</b>	<b>0</b>
7,751	0	0	9110	Indirect Cost Expense	0
<b>7,751</b>	<b>0</b>	<b>0</b>		<b>Total Transfers Out</b>	<b>0</b>
<b>517,823</b>	<b>0</b>	<b>0</b>		<b>Total Expenditures and Fund Balance</b>	<b>0</b>

# KLAMATH COMMUNITY COLLEGE DISTRICT

## Fiscal Year 2025-2026

### 2538 - FRO-Credit for Prior Learning

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
3,420	0	0	6100	Full Time Faculty	0
5,349	0	0	6130	Full Time - 9 Month Faculty	0
59,636	0	0	6600	Administrative Salaries	0
710	0	0	6700	Full Time Support Staff	0
718	0	0	6800	Part Time Support Staff	0
5,387	0	0	1	FICA	0
19	0	0	2	Worker's Compensation	0
978	0	0	3	Unemployment	0
19,118	0	0	4	PERS	0
95	0	0	5	Life Insurance	0
140	0	0	6	Accident/Disability Insurance	0
11,602	0	0	7	Health Insurance	0
<b>107,171</b>	<b>0</b>	<b>0</b>		<b>Total Personnel Services</b>	<b>0</b>
4,316	0	0	7115	Postage	0
21,359	0	0	7150	Marketing	0
3,275	0	0	7174	Cont. Serv. - Other Media	0
<b>28,950</b>	<b>0</b>	<b>0</b>		<b>Total Materials &amp; Services</b>	<b>0</b>
13,612	0	0	9110	Indirect Cost Expense	0
<b>13,612</b>	<b>0</b>	<b>0</b>		<b>Total Transfers Out</b>	<b>0</b>
<b>149,733</b>	<b>0</b>	<b>0</b>		<b>Total Expenditures and Fund Balance</b>	<b>0</b>

# KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2025-2026

## 2539 - CCL Navigator Grant

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
0	0	1,120	6200	Administrative Salaries	0
41,905	63,600	16,854	6600	Administrative Salaries	0
3,231	4,904	1,386	1	FICA	0
13	18	4	2	Worker's Compensation	0
588	1,513	288	3	Unemployment	0
12,292	19,314	5,309	4	PERS	0
64	92	33	5	Life Insurance	0
107	145	48	6	Accident/Disability Insurance	0
6,321	9,286	2,359	7	Health Insurance	0
0	329	112	8	Paid Family & Medical Leave	0
<b>64,521</b>	<b>99,200</b>	<b>27,513</b>		<b>Total Personnel Services</b>	<b>0</b>
9,540	25,760	6,402	7050	Supplies	0
1,500	1,011	0	7051	Supplies for Students	0
4,427	6,188	256	7240	Travel	0
0	120	0	7250	Training & Continuing Education	0
3,270	5,665	0	7400	Contracted Services	0
4,000	0	0	7736	Misc. Scholarships	0
4,877	13,852	4,855	7925	Tools & Equipment < \$5,000	0
<b>27,614</b>	<b>52,595</b>	<b>11,513</b>		<b>Total Materials &amp; Services</b>	<b>0</b>
0	11,220	0	8000	Equipment	0
<b>0</b>	<b>11,220</b>	<b>0</b>		<b>Total Capital Outlay</b>	<b>0</b>
9,136	16,302	3,323	9110	Indirect Cost Expense	0
<b>9,136</b>	<b>16,302</b>	<b>3,323</b>		<b>Total Transfers Out</b>	<b>0</b>
<b>101,271</b>	<b>179,317</b>	<b>42,349</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 2025-2026

### 2541 - CCL Navigator 24-25

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
0	0	42,740	6600	Administrative Salaries	0
0	0	3,298	1	FICA	0
0	0	10	2	Worker's Compensation	0
0	0	685	3	Unemployment	0
0	0	13,031	4	PERS	0
0	0	83	5	Life Insurance	0
0	0	121	6	Accident/Disability Insurance	0
0	0	5,983	7	Health Insurance	0
0	0	266	8	Paid Family & Medical Leave	0
<b>0</b>	<b>0</b>	<b>66,217</b>		<b>Total Personnel Services</b>	<b>0</b>
0	0	7,358	9110	Indirect Cost Expense	0
<b>0</b>	<b>0</b>	<b>7,358</b>		<b>Total Transfers Out</b>	<b>0</b>
<b>0</b>	<b>0</b>	<b>73,575</b>		<b>Total Expenditures and Fund Balance</b>	<b>0</b>



# KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2025-2026

## 3010 - Student Assessment

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
60	0	0	7400	Contracted Services	0
60	0	0		Total Materials & Services	0
60	0	0		Total Expenditures	0

# KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2025-2026

## 3022 - First Gen Support

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
0	3,621	4,000	7050	Supplies	0
0	895	1,000	7100	Printing	0
0	4,516	5,000		Total Materials & Services	0
0	4,516	5,000		Total Expenditures	0

General Fund support for the First Gen Student Success Grant.

# KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2025-2026

## 3502 - TRIO Grant

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
0	208	0	7050	Supplies	0
0	208	0		Total Materials & Services	0
0	208	0		Total Expenditures	0

# KLAMATH COMMUNITY COLLEGE DISTRICT

## Fiscal Year 2025-2026

### 3510 - WIOA - Adult

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
1,400	0	0	7251	Participant Training	0
26,192	0	0	7252	On-the-Job Training	0
5,003	0	0	7300	Student Support	0
2,248	0	0	7301	Student Support - Non-Educational	0
636	0	0	7755	Student Tuition Waivers - Credit	0
20,283	0	0	7756	Student Tuition Waivers - Non-Credit	0
378	0	0	7758	Student Tuition Waivers - GED/Other	0
-30	0	0	7930	Computer Lines	0
30	0	0	7930	Computer Lines	0
<b>56,139</b>	<b>0</b>	<b>0</b>		<b>Total Materials &amp; Services</b>	<b>0</b>
2,572	0	0	9110	Indirect Cost Expense	0
<b>2,572</b>	<b>0</b>	<b>0</b>		<b>Total Transfers Out</b>	<b>0</b>
<b>58,711</b>	<b>0</b>	<b>0</b>		<b>Total Expenditures and Fund Balance</b>	<b>0</b>

# KLAMATH COMMUNITY COLLEGE DISTRICT

## Fiscal Year 2025-2026

### 3511 - Trio Upward Bound

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
31,161	0	0	6600	Administrative Salaries	0
2,397	0	0	1	FICA	0
11	0	0	2	Worker's Compensation	0
154	0	0	3	Unemployment	0
8,866	0	0	4	PERS	0
55	0	0	5	Life Insurance	0
92	0	0	6	Accident/Disability Insurance	0
5,144	0	0	7	Health Insurance	0
<b>47,881</b>	<b>0</b>	<b>0</b>		<b>Total Personnel Services</b>	<b>0</b>
33	0	0	7050	Supplies	0
12,281	0	0	7051	Supplies for Students	0
69	0	0	7240	Travel	0
251	0	0	7241	Student Travel	0
141	0	0	7251	Participant Training NC - Exempt	0
1,890	0	0	7360	Subscriptions	0
1,410	0	0	7400	Contracted Services	0
<b>16,075</b>	<b>0</b>	<b>0</b>		<b>Total Materials &amp; Services</b>	<b>0</b>
5,117	0	0	9110	Indirect Cost Expense	0
<b>5,117</b>	<b>0</b>	<b>0</b>		<b>Total Transfers Out</b>	<b>0</b>
<b>69,072</b>	<b>0</b>	<b>0</b>		<b>Total Expenditures and Fund Balance</b>	<b>0</b>

# KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2025-2026

## 3512 - WIOA - Displaced Worker

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
8,122	0	0	7252	On-the-Job Training	0
2,321	0	0	7300	Student Support	0
1,557	0	0	7301	Student Support - Non-Educational	0
673	0	0	7755	Student Tuition Waivers - Credit	0
25,062	0	0	7756	Student Tuition Waivers - Non-Credit	0
367	0	0	7758	Student Tuition Waivers - GED/Other	0
<b>38,102</b>	<b>0</b>	<b>0</b>		<b>Total Materials &amp; Services</b>	<b>0</b>
3,518	0	0	9110	Indirect Cost Expense	0
<b>3,518</b>	<b>0</b>	<b>0</b>		<b>Total Transfers Out</b>	<b>0</b>
<b>41,620</b>	<b>0</b>	<b>0</b>		<b>Total Expenditures and Fund Balance</b>	<b>0</b>

# KLAMATH COMMUNITY COLLEGE DISTRICT

## Fiscal Year 2025-2026

### 3513 - WIOA - Youth

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
10,879	0	0	6700	Full Time Support Staff	0
7,006	0	0	6800	Part Time Support Staff	0
3,360	0	0	6850	Part Time Work Experience	0
18,211	0	0	6850	Part Time Work Experience	0
2,998	0	0	1	FICA	0
23	0	0	2	Worker's Compensation	0
456	0	0	3	Unemployment	0
3,568	0	0	4	PERS	0
23	0	0	5	Life Insurance	0
43	0	0	6	Accident/Disability Insurance	0
4,108	0	0	7	Health Insurance	0
<b>50,675</b>	<b>0</b>	<b>0</b>		<b>Total Personnel Services</b>	<b>0</b>
96	0	0	7050	Supplies	0
20	0	0	7150	Marketing	0
66	0	0	7240	Travel - LV	0
216	0	0	7240	Travel	0
-2	0	0	7400	Contracted Services	0
125	0	0	7400	Contracted Services - LV	0
400	0	0	7647	Student Incentive	0
300	0	0	7648	WEX Comp Incentive	0
463	0	0	7758	Student Tuition Waivers - GED/Other	0
300	0	0	7930	Computer Lines	0
60	0	0	7930	Computer Lines	0
<b>2,044</b>	<b>0</b>	<b>0</b>		<b>Total Materials &amp; Services</b>	<b>0</b>
10,017	0	0	9110	Indirect Cost Expense	0
<b>10,017</b>	<b>0</b>	<b>0</b>		<b>Total Transfers Out</b>	<b>0</b>
<b>62,736</b>	<b>0</b>	<b>0</b>		<b>Total Expenditures and Fund Balance</b>	<b>0</b>

# KLAMATH COMMUNITY COLLEGE DISTRICT

## Fiscal Year 2025-2026

### 3515 - Veteran Resource Grant

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
0	10,013	19,680	6800	Part Time Support Staff	0
0	766	1,353	1	FICA	0
0	6	46	2	Worker's Compensation	0
0	270	354	3	Unemployment	0
0	3,046	0	4	PERS	0
0	62	110	8	Paid Family & Medical Leave	0
<b>0</b>	<b>14,163</b>	<b>21,543</b>		<b>Total Personnel Services</b>	<b>0</b>
1,603	0	0	7062	Books for Students	0
0	7,000	0	7150	Marketing	0
8,950	410	2,000	7400	Contracted Services	0
0	0	4,604	7755	Student Tuition Waivers	0
3,905	0	0	7940	Furniture < \$5,000	0
<b>14,458</b>	<b>7,410</b>	<b>6,604</b>		<b>Total Materials &amp; Services</b>	<b>0</b>
<b>14,458</b>	<b>21,573</b>	<b>28,147</b>		<b>Total Expenditures and Fund Balance</b>	<b>0</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 2025-2026

## 3518 - WIOA - TANF Youth

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
1,985	0	0	6850	Part Time Work Experience	0
152	0	0	1	FICA	0
1	0	0	2	Worker's Compensation	0
5	0	0	3	Unemployment	0
<b>2,142</b>	<b>0</b>	<b>0</b>		<b>Total Personnel Services</b>	<b>0</b>
500	0	0	7301	Student Support - Non-Educational	0
279	0	0	7758	Student Tuition Waivers - GED/Other	0
<b>779</b>	<b>0</b>	<b>0</b>		<b>Total Materials &amp; Services</b>	<b>0</b>
242	0	0	9110	Indirect Cost Expense	0
<b>242</b>	<b>0</b>	<b>0</b>		<b>Total Transfers Out</b>	<b>0</b>
<b>3,163</b>	<b>0</b>	<b>0</b>		<b>Total Expenditures and Fund Balance</b>	<b>0</b>

# KLAMATH COMMUNITY COLLEGE DISTRICT

## Fiscal Year 2025-2026

### 3519 - Pathways to Opportunity

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
442	0	0	7150	Marketing	0
2,570	494	5,500	7300	Student Support - Exempt	0
5,569	2,517	5,709	7755	Student Tuition Waivers - Credit	0
68	1,483	2,000	7756	Student Tuition Waivers - Non-Credit	0
84	298	2,000	7758	Student Tuition Waivers - GED/Other	0
<b>8,733</b>	<b>4,791</b>	<b>15,209</b>		<b>Total Materials &amp; Services</b>	<b>0</b>
<b>8,733</b>	<b>4,791</b>	<b>15,209</b>		<b>Total Expenditures</b>	<b>0</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 2025-2026

### 3524 - Strengthening Institutions - Title III

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
3,000	0	0	6100	Full Time Faculty	0
0	7,000	0	6120	Adjunct Faculty - Credit	0
39,000	14,000	0	6130	Full Time - 9 Month Faculty	0
166,224	179,615	53,031	6600	Administrative Salaries	0
5,131	7,375	0	6700	Full Time Support Staff	0
19,888	456	0	6800	Part Time Support Staff	0
17,725	15,703	3,737	1	FICA	0
73	61	138	2	Worker's Compensation	0
3,417	4,741	976	3	Unemployment	0
60,434	60,808	14,859	4	PERS	0
349	322	360	5	Life Insurance	0
517	485	474	6	Accident/Disability Insurance	0
43,004	38,909	7,425	7	Health Insurance	0
0	998	303	8	Paid Family & Medical Leave	0
2	0	0	9	Other Employment Taxes	0
<b>358,764</b>	<b>330,474</b>	<b>81,303</b>		<b>Total Personnel Services</b>	<b>0</b>
6,242	471	574	7050	Supplies	0
0	0	111	7051	Supplies for Students	0
0	0	200	7060	Books	0
240	0	879	7100	Printing	0
23,293	2,327	1,933	7240	Travel	0
3,835	0	0	7250	Training & Continuing Education	0
0	1,530	0	7301	Student Support - Non-Educational	0
625	285	0	7350	Dues / Memberships	0
38,095	41,350	0	7360	Subscriptions	0
26,978	15,303	15,000	7400	Contracted Services	0
2,273	1,627	0	7925	Tools & Equipment < \$5,000	0
6,091	5,102	25,000	7935	Software < \$5,000	0
<b>107,671</b>	<b>67,994</b>	<b>43,697</b>		<b>Total Materials &amp; Services</b>	<b>0</b>
<b>466,435</b>	<b>398,468</b>	<b>125,000</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 2025-2026

## 3527 - Title III - CARES Act

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
245,133	0	0	7704	Conveyance - Lost Revenue	0
245,133	0	0		Total Materials & Services	0
245,133	0	0		Total Expenditures and Fund Balance	0

Department 3527 is inactive. See inactive section for expense detail.

# KLAMATH COMMUNITY COLLEGE DISTRICT

## Fiscal Year 2025-2026

### 3531 - Benefits Navigator Grant

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
40,608	44,652	53,001	6700	Full Time Support Staff	0
3,092	3,426	4,055	1	FICA	0
17	17	46	2	Worker's Compensation	0
559	1,052	1,060	3	Unemployment	0
11,910	4,862	16,123	4	PERS	0
84	93	120	5	Life Insurance	0
134	140	198	6	Accident/Disability Insurance	0
7,427	7,943	9,900	7	Health Insurance	0
0	229	329	8	Paid Family & Medical Leave	0
<b>63,831</b>	<b>62,414</b>	<b>84,832</b>		<b>Total Personnel Services</b>	<b>0</b>
4,499	2,206	1,500	7050	Supplies	0
354	0	0	7150	Marketing	0
0	642	797	7240	Travel	0
25	889	500	7250	Training & Continuing Education	0
1,350	260	21,000	7300	Student Support - Exempt	0
0	0	2,100	7925	Tools & Equipment < \$5,000	0
<b>6,228</b>	<b>3,997</b>	<b>25,897</b>		<b>Total Materials &amp; Services</b>	<b>0</b>
<b>70,059</b>	<b>66,411</b>	<b>110,729</b>		<b>Total Expenditures and Fund Balance</b>	<b>0</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 2025-2026

## 3532 - WIOA-Youth Dev Department

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
2,581	0	0	6850	Part Time Work Experience	0
197	0	0	1	FICA	0
2	0	0	2	Worker's Compensation	0
10	0	0	3	Unemployment	0
<b>2,791</b>	<b>0</b>	<b>0</b>		<b>Total Personnel Services</b>	<b>0</b>
61	0	0	7758	Student Tuition Waivers - GED/Other	0
<b>61</b>	<b>0</b>	<b>0</b>		<b>Total Materials &amp; Services</b>	<b>0</b>
285	0	0	9110	Indirect Cost Expense	0
<b>285</b>	<b>0</b>	<b>0</b>		<b>Total Transfers Out</b>	<b>0</b>
<b>3,137</b>	<b>0</b>	<b>0</b>		<b>Total Expenditures and Fund Balance</b>	<b>0</b>

# KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2025-2026

## 3533 - Strategic Innovations

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
57,765	0	0	7300	Student Support - Exempt	0
78,038	0	0	7756	Student Tuition Waivers - Non-Credit	0
<b>135,802</b>	<b>0</b>	<b>0</b>		<b>Total Materials &amp; Services</b>	<b>0</b>
<b>135,802</b>	<b>0</b>	<b>0</b>		<b>Total Expenditures and Fund Balance</b>	<b>0</b>

# KLAMATH COMMUNITY COLLEGE DISTRICT

## Fiscal Year 2025-2026

### 3535 - WIOA-OYEP

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
4,635	0	0	6700	Full Time Support Staff	0
3,787	0	0	6800	Part Time Support Staff	0
3,119	0	0	6850	Part Time Work Experience	0
872	0	0	1	FICA	0
6	0	0	2	Worker's Compensation	0
195	0	0	3	Unemployment	0
1,217	0	0	4	PERS	0
9	0	0	5	Life Insurance	0
4	0	0	6	Accident/Disability Insurance	0
1,628	0	0	7	Health Insurance	0
<b>15,473</b>	<b>0</b>	<b>0</b>		<b>Total Personnel Services</b>	<b>0</b>
887	0	0	7300	Student Support - Exempt	0
<b>887</b>	<b>0</b>	<b>0</b>		<b>Total Materials &amp; Services</b>	<b>0</b>
385	0	0	9110	Indirect Cost Expense	0
<b>385</b>	<b>0</b>	<b>0</b>		<b>Total Transfers Out</b>	<b>0</b>
<b>16,745</b>	<b>0</b>	<b>0</b>		<b>Total Expenditures and Fund Balance</b>	<b>0</b>



# KLAMATH COMMUNITY COLLEGE DISTRICT

## Fiscal Year 2025-2026

### 3537 - WIOA-P10K

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
29,148	0	0	6700	Full Time Support Staff	0
18,674	0	0	6800	Part Time Support Staff	0
3,499	0	0	1	FICA	0
18	0	0	2	Worker's Compensation	0
560	0	0	3	Unemployment	0
7,355	0	0	4	PERS	0
40	0	0	5	Life Insurance	0
74	0	0	6	Accident/Disability Insurance	0
8,836	0	0	7	Health Insurance	0
<b>68,203</b>	<b>0</b>	<b>0</b>		<b>Total Personnel Services</b>	<b>0</b>
602	0	0	7050	Supplies	0
924	0	0	7240	Travel	0
1,365	0	0	7250	Training & Continuing Education	0
400	0	0	7301	Student Support - Non-Educational	0
631	0	0	7400	Contracted Services	0
187	0	0	7920	Equipment Lease / Rental	0
1,053	0	0	7930	Computer Lines	0
<b>5,162</b>	<b>0</b>	<b>0</b>		<b>Total Materials &amp; Services</b>	<b>0</b>
7,297	0	0	9110	Indirect Cost Expense	0
<b>7,297</b>	<b>0</b>	<b>0</b>		<b>Total Transfers Out</b>	<b>0</b>
<b>80,662</b>	<b>0</b>	<b>0</b>		<b>Total Expenditures and Fund Balance</b>	<b>0</b>

# KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2025-2026

## 3540 - SNAP-PTO Expansion Grant

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
4,678	9,064	561	7300	Student Support - Exempt	0
12,310	14,127	0	7755	Student Tuition Waivers	0
1,621	4,859	0	7756	Student Tuition Waivers - Non-Credit	0
162	1,154	360	7758	Student Tuition Waivers - GED/Other	0
<b>18,771</b>	<b>29,204</b>	<b>921</b>		<b>Total Materials &amp; Services</b>	<b>0</b>
<b>18,771</b>	<b>29,204</b>	<b>921</b>		<b>Total Expenditures</b>	<b>0</b>

# KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2025-2026

## 3541 - PTO Benefits Navigator Expansion

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
0	914	2,235	7050	Supplies	0
0	0	1,500	7240	Travel	0
0	0	1,500	7250	Training & Continuing Education	0
0	0	20,321	7300	Student Support - Exempt	0
0	914	25,556		Total Materials & Services	0
0	914	25,556		Total Expenditures	0

To provide additional funding to enhance the Benefit Navigator

# KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2025-2026

## 3542 - You Science-Career Assessment Grant

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
7,650	32,130	21,420	7400	Contracted Services	0
<b>7,650</b>	<b>32,130</b>	<b>21,420</b>		<b>Total Materials &amp; Services</b>	<b>0</b>
765	3,213	2,162	9110	Indirect Cost Expense	0
<b>765</b>	<b>3,213</b>	<b>2,162</b>		<b>Total Transfers Out</b>	<b>0</b>
<b>8,415</b>	<b>35,343</b>	<b>23,582</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 2025-2026

### 3545 - First Gen Student Success Grant

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
0	6,765	36,829	6120	Adjunct Faculty - Credit	0
0	23,904	22,140	6130	Full Time - 9 Month Faculty	0
0	897	0	6200	Adjunct Faculty - Non-Credit	0
0	8,245	0	6900	Student Wages	0
0	3,065	1,694	1	FICA	0
0	6	46	2	Worker's Compensation	0
0	970	443	3	Unemployment	0
0	9,798	7,441	4	PERS	0
0	42	120	5	Life Insurance	0
0	14	158	6	Accident/Disability Insurance	0
0	5,558	5,000	7	Health Insurance	0
0	222	137	8	Paid Family & Medical Leave	0
<b>0</b>	<b>59,487</b>	<b>74,008</b>		<b>Total Personnel Services</b>	<b>0</b>
0	0	9,784	7050	Supplies	0
0	0	17,155	7240	Travel	0
0	2,393	16,363	7300	Student Support - Exempt	0
0	0	2,500	7400	Contracted Services	0
0	16,303	50,000	7755	Student Tuition Waivers - Credit	0
0	0	22,500	7756	Student Tuition Waivers - Non-Credit	0
0	0	5,000	7758	Student Tuition Waivers - GED/Other	0
<b>0</b>	<b>18,695</b>	<b>123,302</b>		<b>Total Materials &amp; Services</b>	<b>0</b>
0	7,579	7,635	9110	Indirect Cost Expense	0
<b>0</b>	<b>7,579</b>	<b>7,635</b>		<b>Total Transfers Out</b>	<b>0</b>
<b>0</b>	<b>85,761</b>	<b>204,945</b>		<b>Total Expenditures and Fund Balance</b>	<b>0</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 2025-2026

## 5054 - Wellness Fund (Internally Funded)

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
630	0	0	7050	Supplies	0
2,131	0	0	7400	Contracted Services	0
<b>2,761</b>	<b>0</b>	<b>0</b>		<b>Total Materials &amp; Services</b>	<b>0</b>
0	0	8,878	9100	To General Fund	0
<b>0</b>	<b>0</b>	<b>8,878</b>		<b>Total Transfers Out</b>	<b>0</b>
<b>2,761</b>	<b>0</b>	<b>8,878</b>		<b>Total Expenditures and Fund Balance</b>	<b>0</b>

# KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2025-2026

## 5502 - Wellness Fund

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
1,145	0	0	7050	Supplies	0
96	0	0	7240	Travel	0
11,160	0	0	7400	Contracted Services	0
<b>12,401</b>	<b>0</b>	<b>0</b>		<b>Total Materials &amp; Services</b>	<b>0</b>
<b>12,401</b>	<b>0</b>	<b>0</b>		<b>Total Expenditures and Fund Balance</b>	<b>0</b>

# KLAMATH COMMUNITY COLLEGE DISTRICT

## Fiscal Year 2025-2026

### 5503 - CARES Act - Institutional

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
52,199	0	0	6900	Student Wages	0
3,814	0	0	1	FICA	0
43	0	0	2	Worker's Compensation	0
662	0	0	3	Unemployment	0
<b>56,718</b>	<b>0</b>	<b>0</b>		<b>Total Personnel Services</b>	<b>0</b>
6,736	0	0	7050	Supplies	0
20,730	0	0	7060	Books	0
264,176	0	0	7300	Student Support - Exempt	0
3,213	0	0	7360	Subscriptions	0
59,117	0	0	7400	Contracted Services	0
568,671	0	0	7704	Conveyance - Lost Revenue	0
61,053	0	0	7736	Misc. Scholarships	0
191,487	0	0	7925	Tools & Equipment < \$5,000	0
<b>1,175,184</b>	<b>0</b>	<b>0</b>		<b>Total Materials &amp; Services</b>	<b>0</b>
34,060	0	0	8000	Equipment	0
9,995	0	0	8040	Software	0
<b>44,055</b>	<b>0</b>	<b>0</b>		<b>Total Capital Outlay</b>	<b>0</b>
126,661	0	0	9110	Indirect Cost Expense	0
<b>126,661</b>	<b>0</b>	<b>0</b>		<b>Total Transfers Out</b>	<b>0</b>
<b>1,402,619</b>	<b>0</b>	<b>0</b>		<b>Total Expenditures and Fund Balance</b>	<b>0</b>



# KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2025-2026

## 5506 - Pacific Power E-mobility Grant

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
9,600	19,200	0	7400	Contracted Services	0
9,600	19,200	0		Total Materials & Services	0
9,600	19,200	0		Total Expenditures	0

# KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2025-2026

## 5512 - OEA Trust Sustainability Grant

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
0	1,460	2,000	7050	Supplies	0
0	0	2,000	7400	Contracted Services	0
<b>0</b>	<b>1,460</b>	<b>4,000</b>		<b>Total Materials &amp; Services</b>	<b>0</b>
<b>0</b>	<b>1,460</b>	<b>4,000</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 2025-2026

## 7023 - Cap Proj CLC Seeding Justice

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
0	0	500,000	7400	Contracted Services	0
0	0	500,000		Total Materials & Services	0
0	0	500,000		Total Expenditures and Fund Balance	0

# KLAMATH COMMUNITY COLLEGE DISTRICT

## Fiscal Year 2025-2026

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

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
8,522	1,506	0	6600	Administrative Salaries	0
611	117	0	1	FICA	0
2	0	0	2	Worker's Compensation	0
92	21	0	3	Unemployment	0
2,494	449	0	4	PERS	0
15	2	0	5	Life Insurance	0
4	1	0	6	Accident/Disability Insurance	0
1,907	335	0	7	Health Insurance	0
<b>13,646</b>	<b>2,431</b>	<b>0</b>		<b>Total Personnel Services</b>	<b>0</b>
10,649	3,435	100,000	7050	Supplies	0
5,339,586	30,409	0	7400	Contracted Services	0
2,692	0	0	7575	Liability Insurance	0
2,638	0	0	7645	Other Fees & Services	0
147	0	0	7920	Equipment Lease / Rental	0
20,479	13,262	0	7925	Tools & Equipment < \$5,000	0
<b>5,376,190</b>	<b>47,106</b>	<b>100,000</b>		<b>Total Materials &amp; Services</b>	<b>0</b>
171,597	60,000	0	8000	Equipment	0
34,446	0	0	8020	Furniture - Exempt	0
<b>206,043</b>	<b>60,000</b>	<b>0</b>		<b>Total Capital Outlay</b>	<b>0</b>
<b>5,595,879</b>	<b>109,537</b>	<b>100,000</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 2025-2026

## 7509 - ODOE CREP Planning

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
5,030	33,478	0	7400	Contracted Services	0
<b>5,030</b>	<b>33,478</b>	<b>0</b>		<b>Total Materials &amp; Services</b>	<b>0</b>
0	3,851	0	9110	Indirect Cost Expense	0
<b>0</b>	<b>3,851</b>	<b>0</b>		<b>Total Transfers Out</b>	<b>0</b>
<b>5,030</b>	<b>37,329</b>	<b>0</b>		<b>Total Expenditures and Fund Balance</b>	<b>0</b>

# KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2025-2026

## 9001 - Transfers

Actual 2022-23	Actual 2023-24	Budget 2024-25	Acct#	Account Description	Proposed Amount
16,641	0	0	9100	To General Fund	0
16,641	0	0		Total Transfers Out	0
16,641	0	0		Total Expenditures and Fund Balance	0

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## **GLOSSARY**



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## **Budget: Glossary of Terms**

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

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

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

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

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

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

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

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

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

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

**Biennium:** A two-year [budget] period.

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

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

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

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

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

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

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

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

## **Budget: Glossary of Terms**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## Budget: Glossary of Terms

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

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

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

**Fees (Instructional):** See Instructional Fees.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## Budget: Glossary of Terms

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

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

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

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

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

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

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

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

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

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

**OAR:** See Oregon Administrative Rules.

**OPE:** See Other Payroll Expenses.

**ORS:** See Oregon Revised Statutes.

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

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

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

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

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

**PERS:** see Oregon Public Employees Retirement System.

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

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

## **Budget: Glossary of Terms**

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

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

**Resolution:** An order of the Board of Education.

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

**Requirement:** A use of funds or expenditure.

**Revenue:** Monies received or anticipated.

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

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

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

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

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

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

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

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

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

**UAL:** See Unfunded Actuarial Liability

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

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

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