



Southwestern Oregon Community College – Adopted Budget 2023-2024

SOUTHWESTERN OREGON COMMUNITY COLLEGE

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FY2023-2024 Budget

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SOUTHWESTERN OREGON COMMUNITY COLLEGE

**1988 Newmark Avenue
Coos Bay, Oregon 97420**

BOARD OF EDUCATION

Kathy P. Erickson	Position #1	Term expires: 06/30/2023
Marcia Jensen	Position #2	Term expires: 06/30/2025
Calvin Mukumoto	Position #3	Term expires: 06/30/2023
David Bridgham	Position #4	Term expires: 06/30/2025
Christine Haynsworth	Position #5	Term expires: 06/30/2025
Susan Anderson	Position #6	Term expires: 06/30/2023
Maria Sudduth	Position #7	Term expires: 06/30/2025

CITIZENS' BUDGET COMMITTEE

Mark Lane	Term expires: 06/30/2024
Mike Gaudette	Term expires: 06/30/2025
Sally Jaeggli	Term expires: 06/30/2025
Jeremy Skinner	Term expires: 06/30/2023
Skaidra Scholey	Term expires: 06/30/2024
Timm Slater	Term expires: 06/30/2025
Bradford McKeown	Term expires: 06/20/2025

PRESIDENT’S BUDGET MESSAGE

Fiscal Year 2023-2024

Introduction

The priority of the College is to plan and budget to meet our mission and strategic priorities. All budget requests are tied to one or more of these strategic priorities and will help us meet the objectives and achieve mission fulfillment.

MISSION:

Southwestern Oregon Community College fulfills the educational and cultural needs of our diverse communities by providing equitable access to exceptional teaching and learning in a collaborative, engaging, sustainable environment, which supports innovation, lifelong enrichment, and contribution to global society.

GUIDING PRINCIPLES

Intentional Excellence

Lifelong Learning

Student Centeredness

Collaborative Innovation

STRATEGIC PRIORITIES with objectives

- a.** Student Success – *Promote student success with an engaging and supportive learning environment.*
 - 1a. Provide student-centered learning and co-curricular opportunities to develop job skills, earn credentials, and broaden personal enrichment.
 - 1b. Continually explore, analyze, and refresh curriculum and programs.
- b.** Enrollment – *Stabilize enrollment by increasing awareness of and expanding access to College services and programs that help students achieve educational goals to enrich their lives.*
 - 2a. Advance recruitment, marketing, and enrollment strategies and improve processes.
 - 2b. Expand holistic advising support throughout the course of a student’s college career.
- c.** Equity – *Advance equity with consistent implementation, continuous evaluation, and intentional improvement in systems and policies.*
 - 3a. Develop a college-wide equity framework.
 - 3b. Engage staff and students in training on equitable practices.
- d.** Capital – *Enhance capital through thoughtful stewardship of human, fiscal, technological, and structural resources.*
 - 4a. Improve fiscal processes and maintain capital reserves through college planning processes.
 - 4b. Implement, evaluate, and improve systems, training, and policies.
- e.** Technology – *Evolve use of technology to ensure integrity and reliability of services, processes, and facilities.*
 - 5a. Enhance the College’s cybersecurity readiness and systems.
 - 5b. Adopt and continually refine best practices and training.

All budget requests for additional resources or reallocations were tied to the above strategic priorities and support department planning. In **Instruction and Student Services** changes were made to support student success and enrollment priorities, as well as are aligned with mission fulfillment metrics that focus on student term-to-term persistence and completion. These include reallocating a vacant writing position to the agroecology faculty position which had been grant funded. Redesigning a vacant psychology position to support both psychology and the new behavioral science degree. Two part-time classified positions were combined in Curry to create one full-time position to provide more support for course scheduling, community education, and the student success center. The vacant Community Ed Coordinator position funding was reallocated to create a Director in the student success center who will support scheduling, curriculum, transcript evaluation and student success work. This creates better alignment between instruction and student services processes. Money was allocated to increase the tutoring budget to help with term-to-term persistence, in biology to meet demand caused by increased enrollments and create a new budget for the new agroecology degree program.

All budget request in **Administrative Services** support student success, enrollment and capital strategic priorities and support department planning. The College continues adjusting the abnormal insurance industry's property and liability coverage by budgeting for an increase of 18%, contractual budget adjustment increase of 141% for auditing fees and GASB compliance software and contractual utility increases of 15%. Budget adjustments were included for increased election filing fees for Board of Education positions. The College addressed operational support and master planning initiatives along with deferred maintenance projects by increasing the Plant Fund support with \$50,000 and an additional \$20,000 to address the dramatic inflationary costs of materials and services. Both address strategic priorities and planned projects. A vacant part-time payroll specialist position was reallocated to create two part-time positions, one for Mail & Print Services and one for Business Services. Both positions will better solidify staffing needs across Business Services and help us address strategic priorities.

In **ITS**, all increases support student success, enrollment, and technology strategic priorities. Specifically, the requests funded will enhance the Colleges cybersecurity systems. A new line item called cybersecurity was created to track the ever-increasing costs associated with cybersecurity. These services especially focus on student success, ensuring that students and staff have access to computers with technology that will meet their needs using the latest cybersecurity best practices.

Funds were allocated in the **Development Department**, to increase the half-time Marketing Director position to full-time. This supports the strategic priority of enrollment and a department goal identified through planning. It will allow increased collaboration with recruitment, additional focus on program marketing and promotion of new program start-ups, along with additional effort in website content refreshing across the district.

Athletics and Enrollment Management changes were made to support strategic priorities of student success, enrollment, and equity with an increase for travel, operational cost for officials, conference fees, and equipment. Investments in admissions included an increase in travel, dues, and fees.

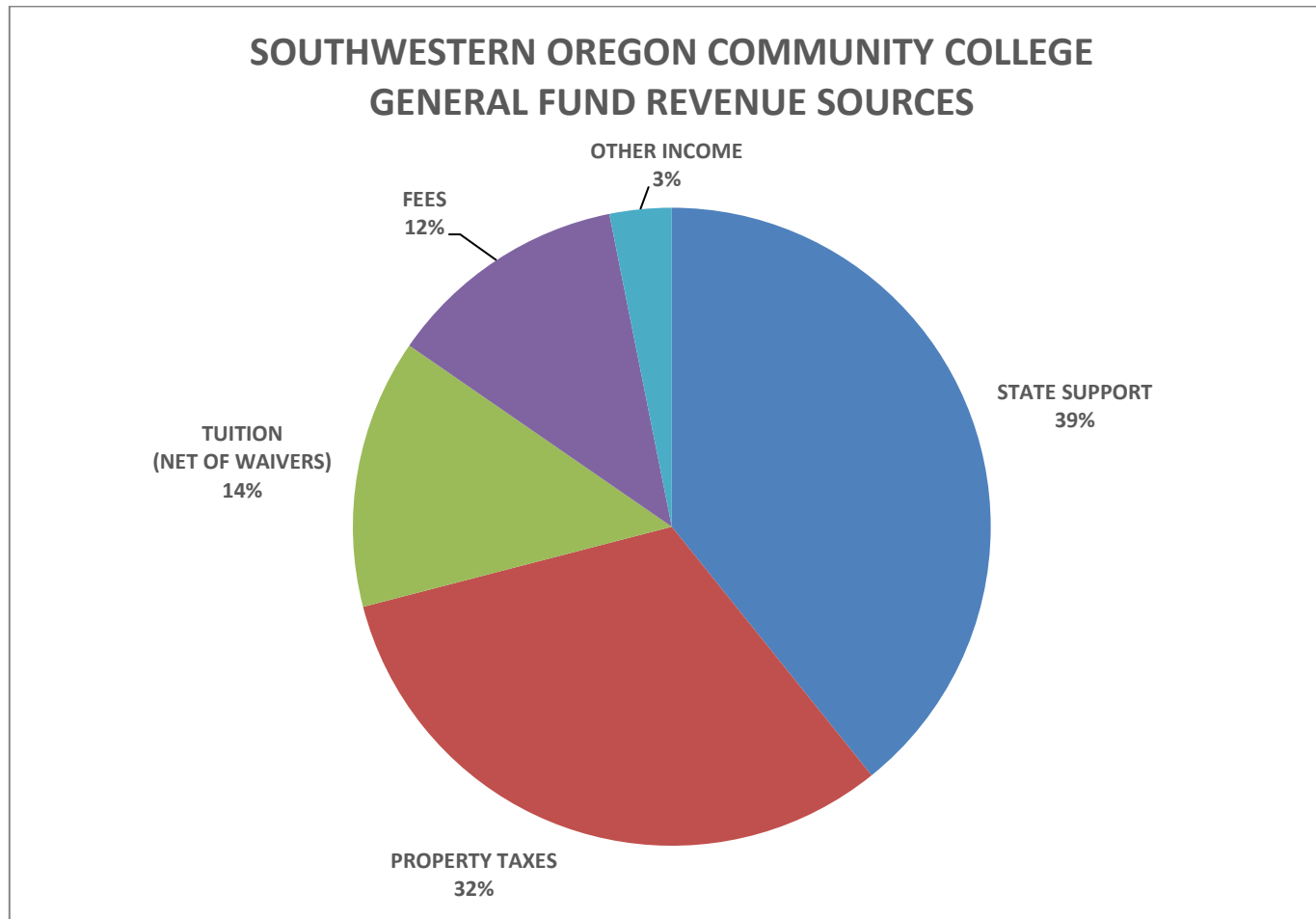
Despite the lack of state funding in the last decade, Southwestern has successfully achieved our mission to meet student needs. Southwestern continues to be innovative with partnering, fundraising and grant writing. Southwestern was selected to be part of the National Center for Inquiry and Improvement's (NCII) Rural Guided Pathways Project. This is a three-year project in which, a national cohort of fifteen rural community colleges work with each other and with community partners in their regions to implement evidence-based, institution-wide reforms grounded in the guided pathways framework. The College leveraged Future Ready Oregon money to enhance our work with the NCII pathways project. The was helped create improved faculty and staff engagement and will result in new processes and practices to implement starting this fall with hope to increase retention and completion. The College is currently writing a Title III grant which will further enhance our instructional and student services practices so that we continue to lead the state in time to degree and student success rate.

Budgeting Building Process

The budget building process begins late in fall term with validating the personnel inventory. Due to declining enrollment and the anticipation of the future enrollment cliff coming in the next several years, this budget is built at 42,500 billing credits. Enrollment in 2022-23 was down slightly from our budget projections. As a result, the College needed to bridge a \$1.5 million gap due to increases in debt service, contract obligations, enrollment and revenue declines. Since Southwestern had a budget gap, we looked at open positions, retirements, and restructuring to become more efficient and meet current needs while serving fewer students. The College eliminated eight vacant positions, repurposed four positions, and two faculty positions are on hold. Some of the money from eliminated positions was used to create three additional positions and increase capacity in tutoring and part-time staff. Non-essential spending was frozen in February and placed a hold on hiring vacant positions until July. These strategies reduced the gap. The College bridged some of the financial gap by increasing tuition and fees per College policy including new fee for our agroecology program, eliminating vacant positions, aand continuous monitoring of revenues and expenditures indicates a higher beginning fund balance than initially anticipated.

General Background

The College's General Fund relies on three main funding sources: State of Oregon appropriations (FTE reimbursement) for community colleges, Southwestern Oregon Community College District property taxes, and student tuition and fees. The amounts received from two of these sources – State of Oregon appropriations and student tuition and fees - are dependent on the College's enrollments. If the College's enrollments increase, these two revenues will generally increase. The amount of funding allocated to Southwestern from the State appropriation is, however, affected by the amount of funding appropriated each biennium by the Legislature, by the enrollment levels at all of Oregon's community colleges, as well as the factors used in the appropriation distribution formula. Therefore, it is important that the College do everything possible to at least maintain, if not increase enrollments.



Enterprise Operations

Culinary recruitment has been steady, though enrollment has not seen any significant increase which still might be attributed to the Covid-19 impact. Program updates include moving toward a summer restaurant approach to coincide with CRT165: Restaurant Service course. Supporting the restaurant approach through Future Ready Oregon Career Pathways funding, Culinary will be purchasing a restaurant-grade espresso machine, as the program is incorporating more curriculum around beverages. Additionally grant funding was secured to purchase a food truck. The new box truck will be upfitting to meet mobile food service capacity. The truck should be available during the fall term 2023 and will be used as a training tool for our students interested in starting small restaurant businesses in mobile kitchens.

Student Housing and Dining Services look to stabilize operations as they move back to a normal pre-COVID-19 environment. Student Housing enrollment has returned closer to pre-COVID-19 numbers opening at 95% occupancy the past two years. Reorganization has allowed use of a vacant assistant housing director position to be combined with a vacant student government and clubs coordinator position providing students with centralized programming and success support. Staffing constraints still have summer conference activity shuttered but 2023 summer conferences will return in a limited capacity while looking forward to a full conference schedule in 2024. Due to post-COVID-19 budget impact on operations, an increase of 5% was approved to offset the rising costs of utilities and food, thus ensuring students get the best possible experience while living on campus. Dining Services has continued to feel the impact on operations with the decline of available student internship placements as well as retirements and staff changing jobs. Traditional dine-in dinner service has been standard but operational challenges continue depending on staff shortages resulting in dinner to-go options prepared for students to grab during extended lunch hours.

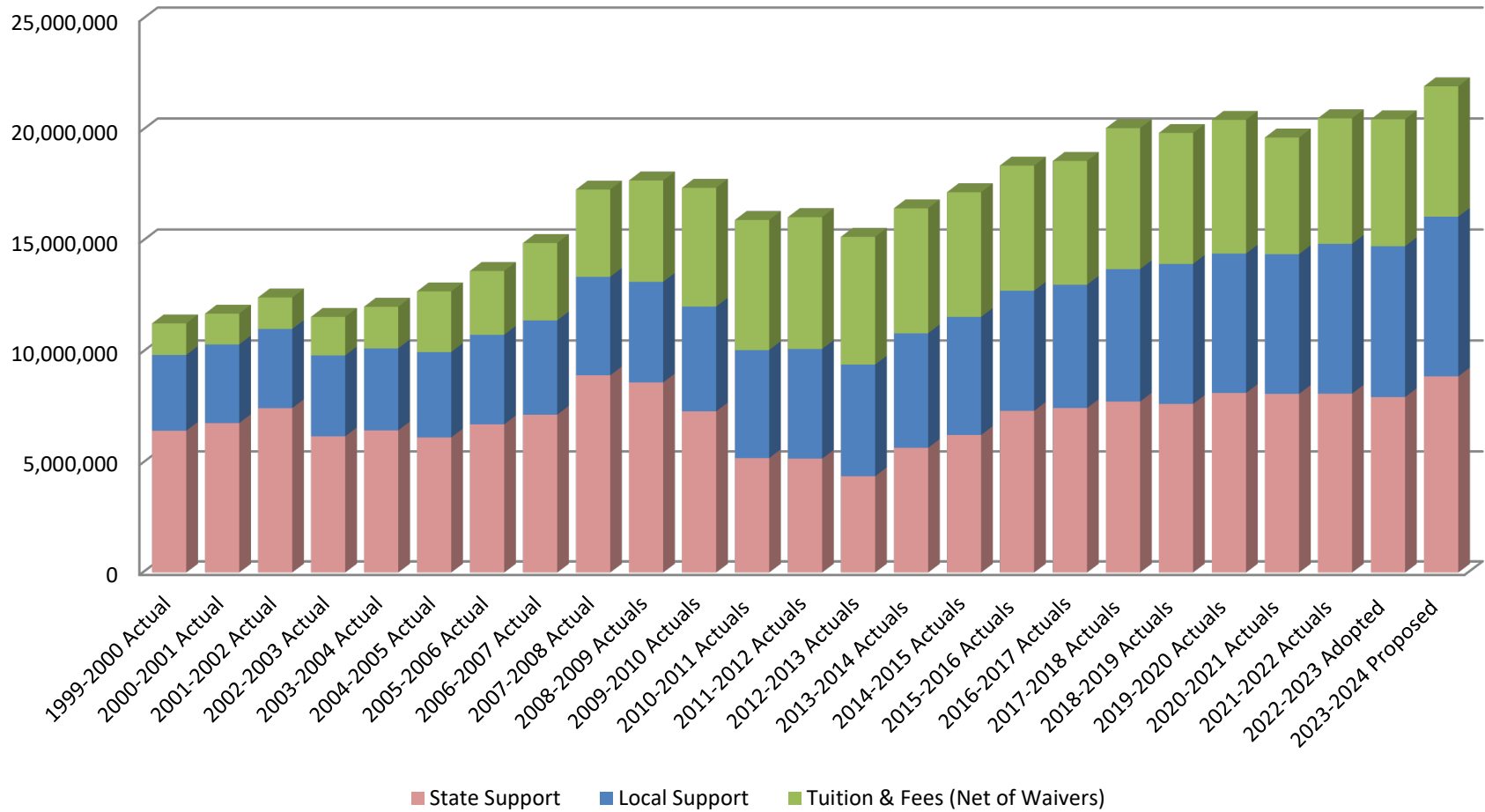
The College continues to fiscally monitor and manage these enterprise operations closely while still supporting student learning and engagement. The College's lease agreements in the Newmark Center and the Neighborhood facility continue to stabilize tenant operations. This allows the College to focus on possible capital improvement to educational and work spaces. Plans include improving the learning space for Columbia Pacific Maritime in the former family center facility as well as the development of an incubator and collaborative work space for business and work force development in the Newmark Center.

The Campus Store successfully implemented Resero as the new point-of-sale system, inventory management and e-commerce system. The integration with other current software has improved fiscal and technology processes within the store as well as other departments. The College continues to be mindful of course material affordability for students by offering electronic resources as an option where it is possible. Updating the store offerings and technologies allows for the store to stay current with the demands and needs of the students. The Campus Store is working with faculty and staff campus-wide to improve and implement a new timeline for all course materials that will help reduce costs and further sustain the operations of the college.

The 2023-24 Budget
Section 1
Explanation of the Budget Document

The budget document provides a historical analysis of the College's revenues and expenditures over a four-year period. Therefore, in response to Oregon Budget Law, the budget document contains the actual expenditure history of the College for FY2020-21 and FY2021-22, the Adjusted Budget for FY2022-23, and the Proposed Budget for FY2023-24.

History of General Fund Revenue



Section 2

Proposed Financial Policies and Important Features of the Fiscal Year 2023-24 Budget

College policy allows increasing tuition and fees in line with the Higher Education Price Index (HEPI) rate. Increases in revenue will be generated in the following ways:

- Increase in Tuition from \$105 to \$109/credit; or 4%
- Increase in the Per Credit Incidental Fee from \$36 to \$38/credit;
- Increase in the Distance Education Fee from \$40 to \$42/class; and
- Increase in the Per Course Registration Fee from \$36 to \$38/course.

Since 2008, due to low cash reserves, the College has established a \$3.5 million line-of-credit to use on an as-needed basis to meet expenditures during the summer and early winter when revenues are minimal. Revenue from the State of Oregon and most of the local property tax revenue does not come in until November and January, making the line-of-credit necessary. The proposed budget makes provisions for borrowing \$3.5 million as “other income” and repaid as a “debt service” expenditure.

Other Funds

Financial Aid Fund

The Financial Aid fund is built based on estimated financial aid that will be distributed to students during the year. For FY2023-24, the budget increased \$450K from FY2022-23 to reflect the current need for aid. This increase includes \$200K of new funding from the state for Oregon Tribal Students. Other state awards include State Opportunity grants, Oregon Scholarships, and Oregon Promise. Federal funding includes Pell Grants, Federal SEOG, Federal Work Study, Direct Student Loans, and Federal Plus Loans. Lastly, private funding including Alternative Loans and Outside Agency Scholarships is included in the fund.

Special Project Fund

The Special Project Fund decreased over last year by almost 16% in funding, excluding HEERF Covid grants. A large amount of the decrease was due to the completion of the GEERS Course Share Project. Many of the College’s grants are a continuation of the funding from the prior year. This includes Adult & Pre-College Education, Small Business Development Centers, Early Learning programs, Future Ready state grants, TRIO programs, and the official start of the Fire Tower project. SWOCC continues to grow the opportunity programs available to students who need and receive assistance. The number of these programs continue to grow due the increase of support needed by our students.

Plant Fund

The Plant fund focuses on operational support and master planning initiatives along with deferred maintenance projects. Construction on both Sumner Hall and Coaledo Hall will begin this summer using state capital money matched by an EDA grant. This will allow growth in Apprenticeship, Computer Science, Dental, Forestry and Paramedicine programs and offer students additional study space. In the FY2023-24, transfer funds were increased to assist in building maintenance and upgrades including door access and signage.

Enterprise Fund

The Enterprise Fund is for several self-support operations. Student Housing rates were increased 5% for FY2023-24 and maximum housing occupancy level is projected, which will result in a transfer to the General Fund and the Reserve Fund. Dining Services stays diligent and mindful in staffing, food costs and offerings for students to continue to have great meals in the current economic climate. OCCI's budget is based on a capacity of 65 students and 30 externships for the FY2023-24. Proceeds in excess of operating expenses for OCCI are used for OCCI debt and deferred maintenance needs. Additional grant funding has secured new equipment to further expand the classes offered. The Campus Store continues to evolve with the changing market with offering more digital resources for students. Consistent tenants from Newmark Center and Neighborhood Facility continue to operate in this fund.

Reserve Fund

The Reserve Fund is used to accumulate resources set aside to finance specific projects and to provide additional protection in case of uninsured and/or unanticipated losses. Some enterprise operations schedule reserve transfers if those budgets meet expected enrollment objectives.

Debt Service Fund

The capital leases for motor pool fleet, maintenance carts, information technology equipment, and replacement of Recreation Center equipment are included here in addition to the established full-faith and credit bond charges for debt service. The Energy Savings project completed by the College in a prior fiscal year has accumulated savings reserved here for the increase in bond payments expected in the future years.

Section 3
Southwestern Oregon Community College
General Fund Changes in Revenue and Expenditures from 2015 to Present

Resources	2015-2017 Biennium		2017-2019 Biennium		2019-2021 Biennium		2021-2023 Biennium		2023-2025 Biennium	
	2015-2016 Actuals	2016-2017 Actuals	2017-2018 Actuals	2018-2019 Actuals	2019-2020 Actuals	2020-2021 Actuals	2021-2022 Actuals	2022-2023 Adopted	2023-2024 Projected	2024-2025 Projected
State Support (CCSF)	7,340,546	7,467,808	7,758,577	7,651,895	8,146,460	8,105,753	8,115,979	7,960,791	8,892,799	
Federal Support	19,436	15,664	11,101	15,805	8,930	3,400	9,571	3,500	3,500	
Local Support	5,410,356	5,555,376	5,967,652	6,309,397	6,279,598	6,291,947	6,748,343	6,796,334	7,194,865	
Tuition & Fees (Net of Waivers)	5,639,016	5,577,321	6,350,235	5,898,394	6,022,481	5,257,209	5,656,167	5,720,876	5,872,922	
Other Income	305,805	403,210	416,051	581,735	620,634	580,876	680,251	693,342	711,776	
Transfers From Other Funds	-	35,000	128,764	442,744	84,266	249,130	190,143	2,802,864	1,963,327	
Beginning Fund Balance	2,699,369	2,141,249	4,132,242	3,487,669	3,195,587	3,014,035	4,408,235	3,577,624	4,003,313	
Subtotal Resources	21,414,528	21,195,628	24,764,622	24,387,639	24,357,956	23,502,351	25,808,689	27,555,331	28,642,502	-
Other Income Line-of-Credit Loan	1,000,000	2,000,000	-	-	-	1,200,000	-	3,500,000	3,500,000	
Total Resources	22,414,528	23,195,628	24,764,622	24,387,639	24,357,956	24,702,351	25,808,689	31,055,331	32,142,502	0
CCSF percent of Subtotal Resources	34%	35%	31%	31%	33%	34%	31%	29%	31%	

Expenditures	2015-2017 Biennium		2017-2019 Biennium		2019-2021 Biennium		2021-2023 Biennium		2023-2025 Biennium	
	2015-2016 Actuals	2016-2017 Actuals	2017-2018 Actuals	2018-2019 Actuals	2019-2020 Actuals	2020-2021 Actuals	2021-2022 Actuals	2022-2023 Adopted	2023-2024 Projected	2024-2025 Projected
Personnel Services	9,062,140	9,207,191	9,658,116	10,475,765	9,938,911	9,438,768	9,638,618	10,399,895	10,770,927	
Personnel Benefits	4,169,094	4,308,349	4,859,616	5,255,206	5,519,369	5,266,386	5,505,615	6,493,936	6,720,265	
Material and Services	3,297,842	3,216,436	3,296,486	3,562,165	3,082,286	3,178,300	3,873,590	4,883,215	5,304,616	
Other Expenses	56,722	4,240	3,844	2,520	2,388	12,788	3,032	15,365	15,365	
Equipment	44,574	42,295	77,050	123,947	109,980	79,702	35,527	80,000	80,000	
Transfers to Other Funds	2,106,771	1,781,050	1,851,465	1,767,749	2,686,780	2,280,093	1,953,334	3,847,920	3,916,329	
Contingency	0	0	0	0	0	0	0	0	0	
Subtotal Expenditures	18,737,143	18,559,561	19,746,577	21,187,352	21,339,714	20,256,038	21,009,716	25,720,331	26,807,502	-
Debt Service on Line-of-Credit	1,536,137	508,825	1,530,376	4,700	4,500	38,076	1,230,383	3,535,000	3,535,000	
Total Expenditures	20,273,280	19,063,386	21,276,953	21,192,052	21,344,214	20,294,114	22,240,099	29,255,331	30,342,502	-
Ending Fund Balance	2,141,248	4,132,242	3,487,669	3,195,587	3,013,742	4,408,237	3,568,590	1,800,000	1,800,000	0
Line-of-Credit Amount		1,500,000				1,200,000				
Actual Ending Fund Balance		2,632,242				3,208,237				

Section 4

Major Changes in Financial Policy

In November 2008 and updated this past year, signing authority for the approval of expenditures and travel was restricted to four staff members (President, Vice President of Administration, Vice President of Instruction, Vice President of Enrollment and Student Services,). This practice resulted in increased control of expenditures and savings in the Materials and Services budgets, which also resulted in a postponement of the need to borrow money for operational expenses. This stringent expenditure approval practice will remain in effect until further notice.

Section 5

Summary of Significant Budgetary Concerns for Fiscal Year 2023-24 and Future Budgets

COVID restrictions have officially been lifted and we are still learning how students want to learn. We do know that our students want face-to-face options. For equity issues, the faculty are working hard to have hy-flex class options available. This is the best approach for student success but it does cost more in faculty time and need for technology.

The College used its last one-time money from federal stimulus money to bridge the budget gap for this budget. That means, if enrollment does not rebound to greater than where we budgeted and state funding doesn't increase, we will be making tough decisions for FY2025. The College has been very successful in getting grants this last year. These grants helped us replace the 42 year-old Fire Training Tower, replace our Learning Management System (LMS), purchase heavy equipment simulators, create apprentice pathways, recruit students lost during the pandemic and expand career pathways, just to name a few.

Unfunded Actuarial Liability (UAL) will continue to be a budget challenge in the near future. Side accounts are once again being considered by the State for public agencies. These side accounts are designed to reduce payroll rates by having employers deposit extra payments to PERS. Employers can either use reserves or bond proceeds to fund the side accounts. The College last used a side account and pension bond proceeds in 2004 to meet the UAL obligation. Most of Oregon's other public entities, including the College, are weighing the side account option against the projected payroll rate percentage increase the College currently pays to PERS to determine what would be most sustainable. The College will continue to monitor this concern.

The College identified five strategic priorities and planned and budgeted to meet these objectives. These will help us measure and meet mission fulfillment. The College completed the 20-year goal of creating new space for health and science instruction with the opening of the remodeled and expanded Umpqua Hall. It continues to be exciting to see faculty, staff and students using this new space and all the excitement a new building brings to campus. Post-COVID the community is now discovering this new space as well. We expect to see that again when the new fire tower and remodeled Coaledo and Sumner Halls are complete. Capital construction was not included in the governor's budget despite being in the HECC request. The College submitted a proposal for state capital funding for the remodels of

Dellwood, Stensland, and parts of Tioga Halls. We will apply for Title III in May 2023 which if funded will help us with virtual reality and other instructional technologies and make additional student success advancements.

Despite enrollment challenges this budget reflects the College's commitment to continue to increase student success and campus efficiency. The College's future depends on its ability to continue to serve students and meet their needs. This proposed budget will meet our needs for 2023-24, but there is little new money in the general fund for innovating and creating new programs. Money for this has come from grants. If enrollment doesn't rebound, future budgets will see significant cuts as the College adjusts to operating with less revenue.

SOUTHWESTERN OREGON COMMUNITY COLLEGE DEVELOPING THE COLLEGE BUDGET

The process for developing the college budget can be grouped into the following four areas:

- 1) PREPARE THE RECOMMENDED BUDGET
- 2) APPROVE THE BUDGET
- 3) CITIZEN INVOLVEMENT AND PUBLIC EXPOSURE
- 4) ADOPT THE BUDGET

1) PREPARE THE RECOMMENDED BUDGET

By January of each fiscal year, the college administration identifies and prepares a budget calendar. Following the budget calendar, the business office distributes prior year financial history and current year budget information to college personnel. The college holds informal meetings and discussions to review the financial information distributed college goals, and existing conditions. College staff then makes recommendations to the administration for the proposed budget. The proposed budget is prepared by the college administration with input from the faculty, faculty senate, section leaders, classified staff, administrators, students, and advisory committees. The goal is to prepare the budget adhering to the strategic plan under the constraint of the financial situation. The budget presented to the Board Budget Committee is called the Recommended Budget.

The College President, in the role of Budget Officer, prepares the budget message.

2) APPROVE THE BUDGET

At the first budget committee meeting, the budget is presented to the budget committee, and the Budget Officer gives the budget message. The fourteen member budget committee consists of seven appointed lay citizens and seven elected Board of Education members. If public comment is not taken at the first meeting, another meeting must be scheduled to allow for this. The budget committee may meet as many times as needed to review the budget, receive public input, revise the budget, determine the tax levy, and approve the budget. The budget approved by the Board Budget Committee is the Approved Budget.

3) CITIZEN INVOLVEMENT AND PUBLIC EXPOSURE

Notification of budget committee meetings must be published and the public is invited. Budget committee meetings and board meetings are open to the public with a time set aside for public comment. After the budget committee approves the budget, and prior to the Board of Education adopting the budget, the college is required to publish notification of a public hearing for the approved budget. The public hearing notice published must include a copy of the budget as approved by the budget committee. All notifications are published in the local newspaper.

At the regularly scheduled board meeting in June, the Board of Education holds the public hearing to receive information from the public on the budget approved by the budget committee. The Board of Education may schedule additional public hearings.

4) ADOPT THE BUDGET

After the Board of Education finishes holding their public hearings, the Board can review and make revisions to the approved budget. Although the Board may not increase the tax levy approved by the budget committee, they can increase budget resources. The Board can increase expenditures in each fund up to ten percent. The Board can also transfer expenditures between accounts within a fund. This final version is called the Adopted Budget.

If necessary, the Board may declare an election for a tax levy.

By June 30, the Board of Education must formally pass the budget resolutions below:

- a) Resolution to adopt the budget
- b) Resolution to levy taxes and to categorize the levy
- c) Resolution to make appropriations

Budget Calendar

November

New budget opened and made available to staff

December

Existing Personnel Inventory review

Existing budget reallocations

Mandatory/Contractual Requests submitted

January

New Funding Requests

Personnel Inventory Review and benefits estimated

February

Grant Budgets

Debt Service

Tuition & Fees Board Resolutions

March

Final budget balancing

April

Recommended Budget Book Compilation

Publications of public meetings

May

Board Budget Committee Meeting – approval of budget document and tax levy

June

Adopt Budget for upcoming fiscal year

July

Distribution of budget documents to required entities

SOUTHWESTERN OREGON COMMUNITY COLLEGE

BUDGET STRUCTURE - FUND

The budget structure is based on a five part account number made up of a two digit fund number, a four digit unit, a two digit location, a two digit function (not yet assigned) and a five digit object code. For example, 10-1302-01-00-53111 identifies the General Fund, Chemistry, Coos Campus and General Supplies.

A fund is a group of assets set aside to carry on a specific activity. It is a set of self-balancing accounts containing sources of revenue and corresponding expenditures.

The college utilizes the following funds:

10 General Fund	Accounts for the general operations of the college.
23 Financial Aid Fund	Restricted accounts related to student financial aid from federal and state grants.
25 Special Projects Fund	Restricted accounts related to special grants, projects and contracts.
29 Reserve Fund	Reserve accounts designated for uninsured and/or unanticipated losses.
36 Plant Fund	Reserve accounts designated for capital projects.
41 Debt Service Fund	Restricted account related to the payment of long-term debt. (Enterprise Fund long term Debt Service not included in this fund as it needs to be included as an expense in each applicable enterprise activity)
53 Internal Service Fund	Accounts for the financing of goods and/or services to other Units of the College or to other agencies on a cost-reimbursement basis.
57 Enterprise Fund	College activities that are financed and operate in a manner similar to private business by charging consumers for the cost of providing the goods or services.
64 Student Club Fund	Restricted accounts that are generated by students and College staff from special events & sales

SOUTHWESTERN OREGON COMMUNITY COLLEGE **BUDGET STRUCTURE - UNIT (COST CENTER) & LOCATION**

A unit or cost center is a group of revenues and/or expenditures associated with an activity, associated providing a type of service and/or items related to a specific area. A unit is the smallest subdivision of Each fund consists of one or more units or cost centers.

Units are identified with a name and a four digit number. The following are examples of units:

General Fund

1101	Fine Arts
1304	Mathematics
1501	Forestry/Natural Resources
2101	Instructional Supervision
2102	Library
2402	Student Success Center
3203	Business Services
3301	Plant Operations
4159	Athletic Supervision

Enterprise Fund

8512	Campus Store
8515	Newmark Center
8551	Oregon Coast Culinary

Locations are identified with a name and a two digit number. The following are examples of locations:

01	Coos Campus
02	Curry Campus

SOUTHWESTERN OREGON COMMUNITY COLLEGE **BUDGET STRUCTURE - OBJECT CODES**

Each unit or cost center is subdivided into object codes or line items. Object codes are five digit numbers. The first number in the object code identifies the object type as follows: 1's are asset, 2's are liabilities, 3's are fund balance, 4's are revenues and 5's are expenditures.

Each unit may have revenue object codes, expenditure object codes and/or both. Individual units will not use all the object codes. The structure of the revenue and expenditure object codes the college uses in this budget are as follows:

REVENUES

41000	State Revenues
42000	Federal Revenues
43000	Local Revenues (Property Taxes)
44000	Tuition Revenues
44500	Class Fees
44600	Other Fees
45000	Sales Revenues
45100	Interest Income
45200	Other Local Income
48000	Transfers from Other Funds
49000	Fund Balance

EXPENDITURES

Personnel Services	
51000	Personnel Services
52000	Payroll Costs / Benefits
Materials, Supplies and Services	
53000	Materials, Supplies and Services
55000	Student Scholarships and Awards
Capital Outlay	
57000	New and Replacement Equipment
58000	Site and Facility
Other Object Codes	
59000	Transfers and Contingency
Debt Service	
60000	Debt Service

SOUTHWESTERN OREGON COMMUNITY COLLEGE BUDGET STRUCTURE - FUNCTION AND UNITS

Each fund includes one or more units that combine revenues and expenditures (budget allocations). In the general fund, the college groups units together in larger groups called functions. The Manual for Classification of Revenue and Expenditure Accounts for Oregon Community Colleges published by the State Department of Education organizes the units in the General Fund by functions that are similar for all community colleges. This is done to facilitate data collection and comparability among the community colleges in Oregon. The college follows the State guidelines in creating general fund functions.

The college uses the function groupings for units in the General Fund listed below:

FUNCTION	EXAMPLES OF UNITS WITHIN EACH FUNCTION
Instruction	English, Biological Sciences, Nursing, Adult & Pre-College Education
Instructional Support	Instructional Supervision, Library, Deans
Student Services	Counseling and Testing, Student Success Services, Disability Student Services
Board of Ed / President	Board of Education, Presidents Office, Integrated Technology Services
College Support Services	Financial Aid, Business Services, Human Resources, Administrative Services
Plant Operations and Maintenance	Plant Operations, Building Maintenance, Ground Maintenance, Campus Security

SUMMARY - ALL FUNDS

SOUTHWESTERN OREGON COMMUNITY COLLEGE
2023-2024 BUDGET - ALL FUNDS

RESOURCES:	General Fund	Financial Aid Fund	Special Proj. Fund	Reserve Fund	Plant Fund	Debt Service Fund	Internal Service Fund	Enterprise Fund	Student Club Fund	Totals
State Support	\$8,892,799	\$1,800,000	\$2,182,031	\$0	\$2,750,000	\$1,544,473	\$0	\$0	\$0	\$17,169,303
Federal Support	3,500	6,769,000	4,823,252	0	2,750,000	0	0	0	0	\$14,345,752
Local Support	7,194,865	0	0	0	0	0	0	0	0	\$7,194,865
Tuition and Fees (Net of Waivers)	5,872,922	0	478,746	0	0	0	0	2,180,442	35,000	\$8,567,110
Other Income	711,776	300,000	1,766,882	26,000	500,000	0	303,164	5,594,964	253,000	\$9,455,786
Loan Proceeds	3,500,000	0	0	0	0	0	0	0	0	\$3,500,000
Transfer from Other Funds	1,963,327	0	1,332,500	413,460	456,000	1,988,052	118,235	34,622	2,000	\$6,308,196
Estimated Beginning Fund Balance	4,003,313	0	1,839,751	780,320	64,171	0	0	1,125,000	150,000	\$7,962,555
Total Resources	32,142,502	8,869,000	12,423,162	1,219,780	6,520,171	3,532,525	421,399	8,935,028	440,000	74,503,567
REQUIREMENTS:										
Personnel Services	10,770,927	94,000	2,756,200	10,000	0	0	78,950	1,476,353	10,000	15,196,430
Personnel Benefits	6,720,265	0	1,626,663	5,000	0	0	50,477	960,172	3,000	9,365,577
Materials and Services	5,304,616	0	2,893,543	525,420	873,750	0	256,972	3,994,542	332,000	14,180,843
Other Expenses (Net of Waivers)	15,365	8,775,000	1,478,556	0	0	0	0	159,000	15,000	10,442,921
Capital Outlay	80,000	0	1,817,200	429,360	5,396,421	0	35,000	115,000	50,000	7,922,981
Debt Service	3,535,000	0	0	0	0	3,472,365	0	877,092	0	7,884,457
Transfers	3,916,329	0	1,251,000	250,000	250,000	0	0	610,867	30,000	6,308,196
Contingency	0	0	0	0	0	0	0	0	0	0
Unappropriated Fund Balance	1,800,000	0	600,000	0	0	60,160	0	742,002	0	3,202,162
Total Requirements	32,142,502	8,869,000	12,423,162	1,219,780	6,520,171	3,532,525	421,399	8,935,028	440,000	74,503,567

GENERAL FUND

The General fund is used to account for resources and activities directly associated with carrying out operations related to the college's basic educational objectives. Included are all resources and activities which are not required legally or by sound financial management to be accounted for in another fund.

Resources are primarily from State operational support, local property taxes and student tuition and fees. The majority of General Fund expenditures are for salaries, fringe benefits and supplies used to provide student instruction, instructional support and general operations for the college.

The General Fund expenditures are primarily for Instruction, Instructional Support, Student Services, the Board of Education, the President, College Support Services, Plant Operations and Maintenance, and Financial Aid.

Southwestern Oregon Community College District

General Fund Summary

Fiscal Year 2023 - 2024

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Recommended</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
<u>RESOURCES:</u>						
-3,014,035	-4,408,235		31 Fund Balance			
-8,105,753	-8,115,979	-7,960,791	41 State Revenues	-8,892,799	-8,892,799	-8,892,799
-3,400	-9,571	-3,500	42 Federal Revenues	-3,500	-3,500	-3,500
-6,291,947	-6,748,343	-6,796,334	43 Local Revenues	-7,194,865	-7,194,865	-7,194,865
-5,257,209	-5,656,167	-5,720,876	44 Tuition And Fee Revenues	-5,872,922	-5,872,922	-5,872,922
-580,876	-680,251	-693,342	45 Other Revenues	-711,776	-711,776	-711,776
-1,200,000		-3,500,000	45 Loan Proceeds	-3,500,000	-3,500,000	-3,500,000
-249,130	-190,143	-2,802,864	48 Transfer From Other Funds	-1,963,327	-1,963,327	-1,963,327
		-3,577,624	49 Fund Balance	-4,003,313	-4,003,313	-4,003,313
-24,702,351	-25,808,689	-31,055,331		-32,142,502	-32,142,502	-32,142,502
<u>REQUIREMENTS:</u>						
9,438,768	9,638,618	10,400,143	51 Personnel Services	10,770,927	10,770,927	10,770,927
5,266,386	5,505,615	6,493,936	52 Payroll Costs/Benefits	6,720,265	6,720,265	6,720,265
3,178,302	3,873,590	4,882,967	53 Materials And Services	5,304,616	5,304,616	5,304,616
12,788	3,032	15,365	55 Other Expenses	15,365	15,365	15,365
79,702	35,527	80,000	57 Equipment	80,000	80,000	80,000
2,280,093	1,953,334	3,847,920	59 Transfers	3,916,329	3,916,329	3,916,329
4,408,235	3,568,590	1,800,000	59 Unappropriated Fund Balance	1,800,000	1,800,000	1,800,000
38,076	1,230,383	3,535,000	60 Debt Service	3,535,000	3,535,000	3,535,000
24,702,351	25,808,689	31,055,331		32,142,502	32,142,502	32,142,502

**SOUTHWESTERN OREGON COMMUNITY COLLEGE DISTRICT
GENERAL FUND PROPERTY TAX SUMMARY
FY2023-2024**

2022-2023 Adjusted BUDGET		RECOMMENDED FY2023-2024 BUDGET	APPROVED FY2023-2024 BUDGET	ADOPTED FY2023-2024 BUDGET	% INCREASE (DECREASE) FROM PRIOR YEAR
	<u>EXPENDITURES:</u>				
\$16,893,831	Personnel Services	\$17,491,192	\$17,491,192	\$17,491,192	3.54%
4,898,580	Materials and Services	5,319,981	5,319,981	5,319,981	8.60%
80,000	Capital Outlay	80,000	80,000	80,000	0.00%
3,535,000	Debt Service	3,535,000	3,535,000	3,535,000	0.00%
3,847,920	Transfers to Other Funds	3,916,329	3,916,329	3,916,329	1.78%
0	Contingency	0	0	0	0.00%
29,255,331	Total Expenditures	30,342,502	30,342,502	30,342,502	3.72%
1,800,000	Unappropriated End. Balance	1,800,000	1,800,000	1,800,000	0.00%
31,055,331	Total Budget Requirements	32,142,502	32,142,502	32,142,502	3.50%
24,258,997	Less Available Revenues	24,947,637	24,947,637	24,947,637	2.84%
\$6,796,334	Property taxes required to Balance Budget	\$7,194,865	\$7,194,865	\$7,194,865	5.86%
	<u>Property Tax Projection:</u>				
6,808,893	Anticipated Property Taxes	7,323,806	7,323,806	7,323,806	7.56%
290,717	Add: Prior Year Taxes	249,907	249,907	249,907	-14.04%
50,530	Add: Other Taxes	60,580	60,580	60,580	19.89%
7,150,140	Total	7,634,293	7,634,293	7,634,293	6.77%
353,806	Less: Allowance for Uncol. Taxes	439,428	439,428	439,428	24.20%
6,796,334	Projected Net Tax Revenues	7,194,865	7,194,865	7,194,865	5.86%

College **Permanent** Tax Rate: \$.7017/\$1,000

	<u>Est. Assessed Value</u>
	<u>FY2023-2024</u>
Coos County	\$6,379,612,058
Curry County	3,664,768,009
Douglas County	567,801,662
Totals	\$10,612,181,729

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 1101 Fine Arts

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
	-434	-3,000	45003 Supplies Sales	-3,000	-3,000	-3,000
	-434	-3,000		-3,000	-3,000	-3,000
	-434	-3,000		-3,000	-3,000	-3,000
75,100	78,100	78,100	51211 FT Faculty	81,100	81,100	81,100
	4,304		51212 FT Faculty Overloads			
		100	51215 FT Faculty Field Exp			
5,863	5,238	11,131	51311 PT Faculty			
	3,792		51314 PT Summer Faculty			
649		2,000	51319 Art Models	2,000	2,000	2,000
81,611	91,434	91,331		83,100	83,100	83,100
FTE: 1.12	1.16	1.08		FTE: 1.07	1.07	1.07
6,981	7,167		52105 Employee Health Insurance			
1,700	1,700		52106 HSA Employer Contributions			
10	10		52107 EAP			
231	244		52108 LT Disability Insurance			
143	143		52109 Life Insurance			
235	264		52110 Workers Compensation			
8,055	9,360		52111 PERS Debt Service			
12,313	13,080		52112 PERS Retirement			
365	404		52113 Unemployment Expense			
5,831	6,721		52120 Taxes			
35,864	39,093					
	82	1,739	53111 General Supplies	1,739	1,739	1,739

1101 Fine Arts

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 1101 Fine Arts

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
	1,266	2,899	53118 Class & Lab Supplies	2,899	2,899	2,899
		68	53370 Insurance	68	68	68
	752	3,000	53410 Materials for Resale	3,000	3,000	3,000
143	548	517	53509 IMC Printing/Copies			
	631	1,000	53610 Equipment Repair	1,000	1,000	1,000
<u>143</u>	<u>3,279</u>	<u>9,223</u>		<u>8,706</u>	<u>8,706</u>	<u>8,706</u>
	390		55826 Provisional Waivers			
	<u>390</u>					
<u>117,618</u>	<u>134,196</u>	<u>100,554</u>		<u>91,806</u>	<u>91,806</u>	<u>91,806</u>
<u>117,618</u>	<u>133,762</u>	<u>97,554</u>		<u>88,806</u>	<u>88,806</u>	<u>88,806</u>

BUDGET SALARY DETAIL
2023-2024

COST CENTER: FINE ARTS - COOS CAMPUS

POSITION	FTE	AMOUNT
ART MODELS	0.07	2000
FACULTY FT	1.00	81100
	1.07	83100

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 1102 Music

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
		-25,000	44560 Registration Fees	-25,000	-25,000	-25,000
		-25,000		-25,000	-25,000	-25,000
		-25,000		-25,000	-25,000	-25,000
		6,000	51221 Performance Study	6,000	6,000	6,000
4,386	2,237		51311 PT Faculty			
		18,000	51321 PT Perf. Study	18,000	18,000	18,000
4,386	2,237	24,000		24,000	24,000	24,000
FTE: 0.08	0.04	0.72		FTE: 0.65	0.65	0.65
13	6		52110 Workers Compensation			
20	10		52113 Unemployment Expense			
342	173		52120 Taxes			
374	190					
		966	53111 General Supplies	966	966	966
		145	53129 Awards & Trophies	145	145	145
		200	53211 Operational Travel	200	200	200
1,144	1,122	1,504	53331 Dues & Fees	1,304	1,304	1,304
		1,732	53357 Contracted Services & Speakers	1,932	1,932	1,932
1,144	1,122	4,547		4,547	4,547	4,547
5,904	3,549	28,547		28,547	28,547	28,547
5,904	3,549	3,547		3,547	3,547	3,547

1102 Music

BUDGET SALARY DETAIL
2023-2024

COST CENTER: MUSIC - COOS CAMPUS

POSITION	FTE	AMOUNT
FACULTY FT	0.00	0
PERFORMANCE STUDY	0.00	6000
PT PERF. STUDY	0.65	18000
	0.65	24000

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 1103 Speech

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
138,300	88,900	74,700	51211 FT Faculty	77,700	77,700	77,700
3,691		3,984	51213 FT Summer Faculty			
2,924	16,751	11,497	51311 PT Faculty			
2,867	4,386	2,983	51314 PT Summer Faculty			
<u>147,781</u>	<u>110,037</u>	<u>93,164</u>		<u>77,700</u>	<u>77,700</u>	<u>77,700</u>
FTE: 2.17	1.58	1.00		FTE: 1.00	1.00	1.00
28,294	18,972		52105 Employee Health Insurance			
6,800	3,825		52106 HSA Employer Contributions			
19	15		52107 EAP			
424	284		52108 LT Disability Insurance			
286	176		52109 Life Insurance			
426	350		52110 Workers Compensation			
15,438	13,458		52111 PERS Debt Service			
19,801	17,656		52112 PERS Retirement			
661	543		52113 Unemployment Expense			
11,390	9,065		52120 Taxes			
<u>83,540</u>	<u>64,343</u>					
	247	193	53111 General Supplies	193	193	193
	50	133	53509 IMC Printing/Copies			
	<u>297</u>	<u>326</u>		<u>193</u>	<u>193</u>	<u>193</u>
<u>231,321</u>	<u>174,678</u>	<u>93,490</u>		<u>77,893</u>	<u>77,893</u>	<u>77,893</u>
231,321	174,678	93,490		77,893	77,893	77,893

1103 Speech

BUDGET SALARY DETAIL
2023-2024

COST CENTER: SPEECH - COOS CAMPUS

POSITION	FTE	AMOUNT
FACULTY FT	1.00	77700
	1.00	77700

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 1104 Foreign Language

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
7,797	15,906	12,258	51311 PT Faculty			
7,797	15,906	12,258				
FTE: 0.14	0.28			FTE:		
23	46		52110 Workers Compensation			
780	1,750		52111 PERS Debt Service			
942	2,056		52112 PERS Retirement			
35	72		52113 Unemployment Expense			
607	1,230		52120 Taxes			
2,386	5,154					
		193	53111 General Supplies	193	193	193
		193		193	193	193
10,184	21,060	12,451		193	193	193
10,184	21,060	12,451		193	193	193

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 1105 English

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
252,800	265,099	264,800	51211 FT Faculty	187,200	187,200	187,200
	2,640		51212 FT Faculty Overloads			
20,031	42,008	12,374	51213 FT Summer Faculty			
	100		51215 FT Faculty Field Exp			
36,828	44,584	35,835	51311 PT Faculty			
6,561	4,386	6,111	51314 PT Summer Faculty			
<u>316,220</u>	<u>358,817</u>	<u>319,120</u>		<u>187,200</u>	<u>187,200</u>	<u>187,200</u>
FTE: 4.41	4.85	4.00		FTE: 3.00	3.00	3.00
45,332	55,843		52105 Employee Health Insurance			
10,200	10,200		52106 HSA Employer Contributions			
38	41		52107 EAP			
772	825		52108 LT Disability Insurance			
571	577		52109 Life Insurance			
912	1,028		52110 Workers Compensation			
29,739	36,573		52111 PERS Debt Service			
34,577	42,655		52112 PERS Retirement			
1,357	1,599		52113 Unemployment Expense			
23,656	26,632		52120 Taxes			
<u>147,153</u>	<u>175,973</u>					
584	416	773	53111 General Supplies	773	773	773
		83	53211 Operational Travel	83	83	83

Southwestern Oregon Community College
2023-2024

Cost Center -- 1105 English

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
615	5,288	3,437	53509 IMC Printing/Copies			
<u>1,200</u>	<u>5,704</u>	<u>4,293</u>		<u>856</u>	<u>856</u>	<u>856</u>
464,572	540,494	323,413		188,056	188,056	188,056
<u>464,572</u>	<u>540,494</u>	<u>323,413</u>		<u>188,056</u>	<u>188,056</u>	<u>188,056</u>

BUDGET SALARY DETAIL
2023-2024

COST CENTER: ENGLISH - COOS CAMPUS

POSITION	FTE	AMOUNT
FACULTY FT	1.00	62400
FACULTY FT	1.00	64100
FACULTY FT	1.00	60700
	3.00	187200

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 1106 History & Political Science

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
73,400	76,400	76,400	51211 FT Faculty	79,400	79,400	79,400
3,781	3,915		51213 FT Summer Faculty			
		761	51311 PT Faculty			
<u>77,181</u>	<u>80,315</u>	<u>77,161</u>		<u>79,400</u>	<u>79,400</u>	<u>79,400</u>
FTE: 1.00	1.00	1.00		FTE: 1.00	1.00	1.00
21,233	21,759		52105 Employee Health Insurance			
3,400	3,400		52106 HSA Employer Contributions			
10	10		52107 EAP			
225	239		52108 LT Disability Insurance			
143	143		52109 Life Insurance			
223	231		52110 Workers Compensation			
7,677	8,780		52111 PERS Debt Service			
12,075	12,379		52112 PERS Retirement			
346	359		52113 Unemployment Expense			
5,711	5,953		52120 Taxes			
<u>51,042</u>	<u>53,253</u>					
		193	53111 General Supplies	193	193	193
38	570	488	53509 IMC Printing/Copies			
<u>38</u>	<u>570</u>	<u>681</u>		<u>193</u>	<u>193</u>	<u>193</u>
<u>128,260</u>	<u>134,138</u>	<u>77,842</u>		<u>79,593</u>	<u>79,593</u>	<u>79,593</u>
<u>128,260</u>	<u>134,138</u>	<u>77,842</u>		<u>79,593</u>	<u>79,593</u>	<u>79,593</u>

BUDGET SALARY DETAIL
2023-2024

COST CENTER: HISTORY & POLITICAL SCIENCE - COOS CAMPUS

POSITION	FTE	AMOUNT
FACULTY FT	1.00	79400
	1.00	79400

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 1110 Human Development

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
140,000	146,341	146,000	51211 FT Faculty	152,000	152,000	152,000
361			51213 FT Summer Faculty			
339			51311 PT Faculty			
<u>140,699</u>	<u>146,341</u>	<u>146,000</u>		<u>152,000</u>	<u>152,000</u>	<u>152,000</u>
FTE: 2.01	2.00	2.00		FTE: 2.00	2.00	2.00
38,761	34,518		52105 Employee Health Insurance-Employ			
6,800	6,800		52106 HSA Employer Contributions			
22	21		52107 EAP			
499	461		52108 LT Disability Insurance			
332	286		52109 Life Insurance			
408	424		52110 Workers Compensation			
14,070	16,098		52111 PERS Debt Service			
18,137	20,179		52112 PERS Retirement			
633	659		52113 Unemployment Expense			
10,785	11,217		52120 Employer PR Taxes			
<u>90,447</u>	<u>90,663</u>					
<u>231,147</u>	<u>237,005</u>	<u>146,000</u>		<u>152,000</u>	<u>152,000</u>	<u>152,000</u>
231,147	237,005	146,000		152,000	152,000	152,000

BUDGET SALARY DETAIL
2023-2024

COST CENTER: HUMAN DEVELOPMENT - COOS CAMPUS

POSITION	FTE	AMOUNT
FACULTY FT	1.00	70900
FACULTY FT	1.00	81100
	2.00	152000

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 1205 Computer Tech

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
59,800	120,750	115,400	51211 FT Faculty	121,200	121,200	121,200
7,399	2,724		51212 FT Faculty Overloads			
16,782			51213 FT Summer Faculty			
500	900		51215 FT Faculty Field Exp			
51,576	44,100	20,147	51311 PT Faculty			
	5,296	2,701	51314 PT Summer Faculty			
<u>136,057</u>	<u>173,769</u>	<u>138,248</u>		<u>121,200</u>	<u>121,200</u>	<u>121,200</u>
FTE: 1.91	2.86	2.00		FTE: 2.00	2.00	2.00
9,575	20,649		52105 Employee Health Insurance			
1,700	1,275		52106 HSA Employer Contributions			
13	17		52107 EAP			
240	318		52108 LT Disability Insurance			
190	238		52109 Life Insurance			
412	542		52110 Workers Compensation			
13,871	18,057		52111 PERS Debt Service			
15,774	20,991		52112 PERS Retirement			
613	721		52113 Unemployment Expense			
<u>10,841</u>	<u>12,326</u>	<u></u>	52120 Taxes	<u></u>	<u></u>	<u></u>
53,230	75,134					
		97	53111 General Supplies	97	97	97
	109	193	53118 Class & Lab Supplies	193	193	193
500	500	500	53331 Dues & Fees	500	500	500

Southwestern Oregon Community College
2023-2024

Cost Center -- 1205 Computer Tech

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
8	56	20	53509 IMC Printing/Copies			
508	665	810		790	790	790
 189,794	 249,568	 139,058		 121,990	 121,990	 121,990
189,794	249,568	139,058		121,990	121,990	121,990

BUDGET SALARY DETAIL
2023-2024

COST CENTER: COMPUTER TECH - COOS CAMPUS

POSITION	FTE	AMOUNT
FACULTY FT	1.00	60700
FACULTY FT	1.00	60500
	2.00	121200

Southwestern Oregon Community College
2023-2024

Cost Center -- 1207 Honors Program

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
		750	53217 Field Trip	750	750	750
		750	53331 Dues and Fees	750	750	750
		1,500				
				1,500	1,500	1,500
		1,500				
				1,500	1,500	1,500
		1,500				
				1,500	1,500	1,500

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 1209 Business

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
65,390	128,292	127,300	51211 FT Faculty	133,300	133,300	133,300
4,736	3,500		51212 FT Faculty Overloads			
12,957	13,024	17,714	51213 FT Summer Faculty			
100	700	400	51215 FT Faculty Field Exp			
52,215	37,802	27,537	51311 PT Faculty			
1,771	5,296		51314 PT Summer Faculty			
300			51315 PT Faculty Field Experience			
<u>137,468</u>	<u>188,614</u>	<u>172,951</u>		<u>133,300</u>	<u>133,300</u>	<u>133,300</u>
FTE: 1.95	2.75	2.00		FTE: 2.00	2.00	2.00
22,211	39,902		52105 Employee Health Insurance			
3,400	6,800		52106 HSA Employer Contributions			
11	19		52107 EAP			
235	376		52108 LT Disability Insurance			
164	262		52109 Life Insurance			
408	518		52110 Workers Compensation			
12,773	18,351		52111 PERS Debt Service			
13,738	20,235		52112 PERS Retirement			
667	803		52113 Unemployment Expense			
11,390	13,569		52120 Taxes			
<u>64,996</u>	<u>100,835</u>					
	102	193	53111 General Supplies	193	193	193
	1		53112 Postage & Shipping			
81	595	4,085	53509 IMC Printing/Copies			
<u>81</u>	<u>698</u>	<u>4,278</u>		<u>193</u>	<u>193</u>	<u>193</u>

Southwestern Oregon Community College
2023-2024

Cost Center -- 1209 Business

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
	819		55826 Provisional Waivers			
	819					
202,546	290,966	177,229		133,493	133,493	133,493
202,546	290,966	177,229		133,493	133,493	133,493

BUDGET SALARY DETAIL
2023-2024

COST CENTER: BUSINESS - COOS CAMPUS

POSITION	FTE	AMOUNT
FACULTY FT	1.00	72600
FACULTY FT	1.00	60700
	2.00	133300

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 1302 Chemistry

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
61,500	64,917	64,500	51211 FT Faculty	59,000	59,000	59,000
23,897	11,306		51212 FT Faculty Overloads			
8,476	9,818	31,285	51213 FT Summer Faculty			
100		200	51215 FT Faculty Field Exp			
11,963	10,345	9,567	51311 PT Faculty			
	4,051		51314 PT Summer Faculty			
<u>105,937</u>	<u>100,438</u>	<u>105,552</u>		<u>59,000</u>	<u>59,000</u>	<u>59,000</u>
FTE: 1.21	1.25	1.00		FTE: 1.00	1.00	1.00
24,795	21,845		52105 Employee Health Insurance			
3,400	3,400		52106 HSA Employer Contributions			
11	10		52107 EAP			
219	189		52108 LT Disability Insurance			
167	143		52109 Life Insurance			
304	291		52110 Workers Compensation			
10,594	11,048		52111 PERS Debt Service			
10,212	11,872		52112 PERS Retirement			
477	452		52113 Unemployment Expense			
7,986	7,550		52120 Taxes			
<u>58,165</u>	<u>56,800</u>					
102	3,877	1,256	53111 General Supplies	1,256	1,256	1,256
		483	53112 Postage & Shipping	483	483	483
3,435	4,807	5,899	53118 Class & Lab Supplies	5,899	5,899	5,899
		671	53151 Gasoline/Fuel/Propane	671	671	671

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 1302 Chemistry

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
34	117	6	53509 IMC Printing/Copies			
<u>3,571</u>	<u>8,802</u>	<u>8,315</u>		<u>8,309</u>	<u>8,309</u>	<u>8,309</u>
167,673	166,040	113,867		67,309	67,309	67,309
<u>167,673</u>	<u>166,040</u>	<u>113,867</u>		<u>67,309</u>	<u>67,309</u>	<u>67,309</u>

BUDGET SALARY DETAIL
2023-2024

COST CENTER: CHEMISTRY - COOS CAMPUS

POSITION	FTE	AMOUNT
FACULTY FT	1.00	59000
	1.00	59000

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 1303 Engineering

	<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
	650			51211 FT Faculty			
		4,302		51311 PT Faculty			
	<u>650</u>	<u>4,302</u>					
FTE:	0.00	0.07					
	2	13		52110 Workers Compensation			
	65			52111 PERS Debt Service			
	63			52112 PERS Retirement			
	3	19		52113 Unemployment Expense			
	<u>50</u>	<u>335</u>		52120 Taxes			
	182	366					
	<u>832</u>	<u>4,668</u>					
	832	4,668					

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 1304 Mathematics

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
312,935	257,367	314,000	51211 FT Faculty	323,900	323,900	323,900
4,222	11,948		51212 FT Faculty Overloads			
35,939	41,312	23,631	51213 FT Summer Faculty			
21,994	29,184	22,066	51311 PT Faculty			
	3,572	1,790	51314 PT Summer Faculty			
<u>375,090</u>	<u>343,384</u>	<u>361,487</u>		<u>323,900</u>	<u>323,900</u>	<u>323,900</u>
FTE: 5.39	4.57	5.00		FTE: 5.00	5.00	5.00
86,262	66,697		52105 Employee Health Insurance			
13,600	10,200		52106 HSA Employer Contributions			
50	40		52107 EAP			
989	798		52108 LT Disability Insurance			
738	565		52109 Life Insurance			
1,081	990		52110 Workers Compensation			
35,613	34,493		52111 PERS Debt Service			
39,433	40,179		52112 PERS Retirement			
1,680	1,536		52113 Unemployment Expense			
<u>28,052</u>	<u>25,655</u>	<u></u>	52120 Taxes	<u></u>	<u></u>	<u></u>
207,498	181,153					
28	47	628	53111 General Supplies	628	628	628
		145	53113 Software < \$5,000	145	145	145
		1,900	53211 Operational Travel	1,900	1,900	1,900

Southwestern Oregon Community College
2023-2024

Cost Center -- 1304 Mathematics

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
1,188	3,270	4,656	53509 IMC Printing/Copies			
<u>1,216</u>	<u>3,318</u>	<u>7,329</u>		<u>2,673</u>	<u>2,673</u>	<u>2,673</u>
583,805	527,854	368,816		326,573	326,573	326,573
<u>583,805</u>	<u>527,854</u>	<u>368,816</u>		<u>326,573</u>	<u>326,573</u>	<u>326,573</u>

BUDGET SALARY DETAIL
2023-2024

COST CENTER: MATHEMATICS - COOS CAMPUS

POSITION	FTE	AMOUNT
FACULTY FT	1.00	65800
FACULTY FT	1.00	62400
FACULTY FT	1.00	77700
FACULTY FT	1.00	62400
FACULTY FT	1.00	55600
	5.00	323900

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 1305 Earth Sciences

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
76,800	80,201	57,700	51211 FT Faculty	59,000	59,000	59,000
505	18,499		51212 FT Faculty Overloads			
	4,366		51213 FT Summer Faculty			
200			51215 FT Faculty Field Exp			
		9,378	51311 PT Faculty			
<u>77,505</u>	<u>103,067</u>	<u>67,078</u>		<u>59,000</u>	<u>59,000</u>	<u>59,000</u>
FTE: 1.00	1.00	1.00		FTE: 1.00	1.00	1.00
17,226	18,407		52105 Employee Health Insurance			
10	10		52107 EAP			
236	249		52108 LT Disability Insurance			
143	143		52109 Life Insurance			
224	336		52110 Workers Compensation			
7,709	12,745		52111 PERS Debt Service			
12,126	17,971		52112 PERS Retirement			
347	521		52113 Unemployment Expense			
5,910	8,761		52120 Taxes			
<u>43,930</u>	<u>59,145</u>					
137	964	1,122	53111 General Supplies	1,122	1,122	1,122
243	18		53112 Postage & Shipping			
835		373	53211 Operational Travel	373	373	373
		243	53217 Field Trip	395	395	395
	401	588	53219 Out of State Travel	436	436	436
		1,100	53312 Outside Printing Services	1,100	1,100	1,100
23	1,107	251	53509 IMC Printing/Copies			
	654	500	53515 Motor Pool	500	500	500

Southwestern Oregon Community College
2023-2024

Cost Center -- 1305 Earth Sciences

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
		4,500	53518 Bus - Southwestern	4,500	4,500	4,500
<u>1,238</u>	<u>3,144</u>	<u>8,677</u>		<u>8,426</u>	<u>8,426</u>	<u>8,426</u>
 <u>122,673</u>	 <u>165,355</u>	 <u>75,755</u>		 <u>67,426</u>	 <u>67,426</u>	 <u>67,426</u>
<u>122,673</u>	<u>165,355</u>	<u>75,755</u>		<u>67,426</u>	<u>67,426</u>	<u>67,426</u>

BUDGET SALARY DETAIL
2023-2024

COST CENTER: EARTH SCIENCES - COOS CAMPUS

POSITION	FTE	AMOUNT
FACULTY FT	1.00	59000
	1.00	59000

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 1310 Tutorial

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
17,917	17,447	14,037	51311 PT Faculty			
40,963	44,688	46,500	51317 Tutors	56,500	56,500	56,500
<u>58,881</u>	<u>62,135</u>	<u>60,537</u>		<u>56,500</u>	<u>56,500</u>	<u>56,500</u>
FTE: 1.04	2.09	1.79		FTE: 2.03	2.03	2.03
189	158		52110 Workers Compensation			
886	136		52111 PERS Debt Service			
865	146		52112 PERS Retirement			
255	276		52113 Unemployment Expense			
4,580	4,798		52120 Taxes			
<u>6,776</u>	<u>5,515</u>					
650	600	715	53111 General Supplies	715	715	715
		300	53137 Catering/Meals	300	300	300
<u>650</u>	<u>600</u>	<u>1,015</u>		<u>1,015</u>	<u>1,015</u>	<u>1,015</u>
<u>66,306</u>	<u>68,249</u>	<u>61,552</u>		<u>57,515</u>	<u>57,515</u>	<u>57,515</u>
66,306	68,249	61,552		57,515	57,515	57,515

BUDGET SALARY DETAIL
2023-2024

COST CENTER: TUTORIAL - COOS CAMPUS

POSITION	FTE	AMOUNT
TUTORS	2.03	56500
	2.03	56500

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 1311 Physics

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
58,100	62,255	61,100	51211 FT Faculty	64,100	64,100	64,100
	7,451		51212 FT Faculty Overloads			
6,006	13,386	8,669	51213 FT Summer Faculty			
100		300	51215 FT Faculty Field Exp			
285	860	6,188	51311 PT Faculty			
	1,316		51417 PT Casual/Temporary			
<u>64,491</u>	<u>85,269</u>	<u>76,257</u>		<u>64,100</u>	<u>64,100</u>	<u>64,100</u>
FTE: 1.01	1.06	1.00		FTE: 1.00	1.00	1.00
6,981	7,167		52105 Employee Health Insurance-Employe			
1,700	1,700		52106 HSA Employer Contributions			
10	10		52107 EAP			
177	190		52108 LT Disability Insurance			
143	143		52109 Life Insurance			
186	246		52110 Workers Compensation			
6,407	9,085		52111 PERS Debt Service			
6,177	9,762		52112 PERS Retirement			
288	381		52113 Unemployment Expense			
<u>4,881</u>	<u>6,473</u>	<u></u>	52120 Taxes	<u></u>	<u></u>	<u></u>
26,950	35,158					
	13	290	53111 General Supplies	290	290	290
892	2,792	4,243	53118 Class & Lab Supplies	4,983	4,983	4,983
259	254	300	53331 Dues & Fees			
10		940	53357 Contracted Services & Speakers	500	500	500

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 1311 Physics

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
100	303	729	53509 IMC Printing/Copies			
1,260	3,362	6,502		5,773	5,773	5,773
 92,702	 123,788	 82,759		 69,873	 69,873	 69,873
92,702	123,788	82,759		69,873	69,873	69,873

BUDGET SALARY DETAIL
2023-2024

COST CENTER: PHYSICS - COOS CAMPUS

POSITION	FTE	AMOUNT
FT FACULTY	1.00	64100
	1.00	64100

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 1312 Anthropology & Sociology

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
47,840	57,700	57,700	51211 FT Faculty	60,700	60,700	60,700
6,112	13,392	3,078	51213 FT Summer Faculty			
	100		51215 FT Fac Field Work			
6,490	20,627	21,378	51311 PT Faculty			
<u>60,442</u>	<u>91,819</u>	<u>82,156</u>		<u>60,700</u>	<u>60,700</u>	<u>60,700</u>
FTE: 1.12	1.36	1.00		FTE: 1.00	1.00	1.00
	27,134		52105 Employee Health Insurance-Employe			
9	10		52107 EAP			
138	194		52108 LT Disability Insurance			
135	169		52109 Life Insurance			
175	238		52110 Workers Compensation			
5,395	4,631		52111 PERS Debt Service			
8,487	5,997		52112 PERS Retirement			
254	370		52113 Unemployment Expense			
4,646	5,994		52120 Employer PR Taxes			
<u>19,238</u>	<u>44,737</u>					
389	272	193	53111 General Supplies	193	193	193
977	1,213	589	53509 IMC Printing/Copies			
<u>1,366</u>	<u>1,485</u>	<u>782</u>		<u>193</u>	<u>193</u>	<u>193</u>
<u>81,047</u>	<u>138,042</u>	<u>82,938</u>		<u>60,893</u>	<u>60,893</u>	<u>60,893</u>
<u>81,047</u>	<u>138,042</u>	<u>82,938</u>		<u>60,893</u>	<u>60,893</u>	<u>60,893</u>

BUDGET SALARY DETAIL
2023-2024

COST CENTER: ANTHROPOLOGY & SOCIOLOGY - COOS CAMPUS

POSITION	FTE	AMOUNT
FACULTY FT	1.00	60700
	1.00	60700

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 1313 Psychology

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
126,400	123,900	123,900	51211 FT Faculty	133,100	133,100	133,100
371		2,896	51213 FT Summer Faculty			
		200	51215 FT Faculty Field Exp			
2,425	5,763	8,696	51311 PT Faculty			
996			51314 PT Summer Faculty			
<u>130,192</u>	<u>129,663</u>	<u>135,692</u>		<u>133,100</u>	<u>133,100</u>	<u>133,100</u>
FTE: 2.06	2.10	2.00		FTE: 2.00	2.00	2.00
31,369	34,538		52105 Employee Health Insurance-Employ			
4,533	7,083		52106 HSA Employer Contributions			
21	19		52107 EAP			
416	361		52108 LT Disability Insurance			
309	262		52109 Life Insurance			
404	348		52110 Workers Compensation			
13,690	9,614		52111 PERS Debt Service			
13,197	10,505		52112 PERS Retirement			
627	541		52113 Unemployment Expense			
10,506	8,994		52120 Employer PR Taxes			
<u>75,074</u>	<u>72,265</u>					
32	497	386	53111 General Supplies	386	386	386
690	1,317	1,154	53509 IMC Printing/Copies			
<u>721</u>	<u>1,814</u>	<u>1,540</u>		<u>386</u>	<u>386</u>	<u>386</u>
<u>205,986</u>	<u>203,742</u>	<u>137,232</u>		<u>133,486</u>	<u>133,486</u>	<u>133,486</u>
205,986	203,742	137,232		133,486	133,486	133,486

BUDGET SALARY DETAIL
2023-2024

COST CENTER: PSYCHOLOGY - COOS CAMPUS

POSITION	FTE	AMOUNT
FACULTY FT	1.00	60500
FACULTY FT	1.00	72600
	2.00	133100

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 1315 Allied Health Biological Science

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
71,700	74,700	127,300	51211 FT Faculty	133,300	133,300	133,300
10,210			51212 FT Faculty Overloads			
27,321	19,044	4,657	51213 FT Summer Faculty			
18,479	24,197	15,120	51311 PT Faculty			
	1,687	4,034	51314 PT Summer Faculty			
<u>127,710</u>	<u>119,627</u>	<u>151,111</u>		<u>133,300</u>	<u>133,300</u>	<u>133,300</u>
FTE: 1.33	1.45	2.00		FTE: 2.00	2.00	2.00
16,650	13,806		52105 Employee Health Insurance-Employ			
3,400	3,400		52106 HSA Employer Contributions			
13	10		52107 EAP			
284	236		52108 LT Disability Insurance			
190	143		52109 Life Insurance			
395	347		52110 Workers Compensation			
11,765	11,354		52111 PERS Debt Service			
17,449	15,861		52112 PERS Retirement			
613	527		52113 Unemployment Expense			
<u>10,439</u>	<u>9,184</u>	<u></u>	52120 Employer PR Taxes	<u></u>	<u></u>	<u></u>
61,197	54,868					
30	81	290	53111 General Supplies	290	290	290
		39	53112 Postage & Shipping			
		49	53117 Computer Supplies	145	145	145
438	1,543	3,478	53118 Class & Lab Supplies	3,478	3,478	3,478
	1,191	1,210	53321 Purchased Services	2,000	2,000	2,000
	110		53331 Dues & Fees	64	64	64

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 1315 Allied Health Biological Science

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
694	2,915	6,019	53509 IMC Printing/Copies			
<u>1,162</u>	<u>5,840</u>	<u>11,085</u>		<u>5,977</u>	<u>5,977</u>	<u>5,977</u>
190,069	180,336	162,196		139,277	139,277	139,277
<u>190,069</u>	<u>180,336</u>	<u>162,196</u>		<u>139,277</u>	<u>139,277</u>	<u>139,277</u>

BUDGET SALARY DETAIL
2023-2024

COST CENTER: ALLIED HEALTH BIOLOGICAL SCIENCE - COOS CAMPUS

POSITION	FTE	AMOUNT
FACULTY FT	1.00	55600
FACULTY FT	1.00	77700
	2.00	133300

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 1316 General Biological Science

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
76,800	140,900	140,900	51211 FT Faculty	127,000	127,000	127,000
3,963	4,096	11,321	51213 FT Summer Faculty			
100		300	51215 FT Faculty Field Exp			
16,290	13,124	2,656	51311 PT Faculty			
5,710	6,038	2,580	51314 PT Summer Faculty			
		31,596	51415 PT 20HR Classified	29,016	29,016	29,016
7,542	13,826		51416 PT 10HR Classified			
<u>110,405</u>	<u>177,983</u>	<u>189,353</u>		<u>156,016</u>	<u>156,016</u>	<u>156,016</u>
FTE: 1.87	2.81	2.78		FTE: 2.78	2.78	2.78
24,795	37,421		52105 Employee Health Insurance-Employ			
3,400	3,400		52106 HSA Employer Contributions			
21	29		52107 EAP			
276	398		52108 LT Disability Insurance			
167	250		52109 Life Insurance			
320	472		52110 Workers Compensation			
11,050	17,898		52111 PERS Debt Service			
15,861	22,328		52112 PERS Retirement			
477	732		52113 Unemployment Expense			
8,225	12,126		52120 Employer PR Taxes			
<u>64,592</u>	<u>95,053</u>					
30	304	193	53111 General Supplies	193	193	193
1			53112 Postage & Shipping			
		97	53117 Computer Supplies	97	97	97
2,280	130	2,319	53118 Class & Lab Supplies	2,319	2,319	2,319
	1,191	1,430	53321 Purchased Services	2,480	2,480	2,480
		42	53331 Dues & Fees	42	42	42

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 1316 General Biological Science

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
449	2,424	2,728	53509 IMC Printing/Copies			
<u>2,759</u>	<u>4,048</u>	<u>6,809</u>		<u>5,131</u>	<u>5,131</u>	<u>5,131</u>
177,756	277,084	196,162		161,147	161,147	161,147
<u>177,756</u>	<u>277,084</u>	<u>196,162</u>		<u>161,147</u>	<u>161,147</u>	<u>161,147</u>

BUDGET SALARY DETAIL
2023-2024

COST CENTER: GENERAL BIOLOGICAL SCIENCE - COOS CAMPUS

POSITION	FTE	AMOUNT
FACULTY FT	1.00	60500
FACULTY FT	1.00	66500
PT 20HR CLASSIFIED	0.78	29016
	2.78	156016

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 1400 Pharmacy Tech

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
9,078	1,113	7,789	51311 PT Faculty			
9,078	1,113	7,789				
FTE: 0.16	0.02			FTE:		
26	3		52110 Workers Compensation			
41	5		52113 Unemployment Expense			
701	87		52120 Employer PR Taxes			
768	96					
		193	53111 General Supplies			
		83	53211 Operational Travel	150	150	150
		97	53319 Meeting Expenses	125	125	125
		373		275	275	275
9,846	1,209	8,162		275	275	275
9,846	1,209	8,162		275	275	275

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 1402 Medical Assistant

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
12,379	8,261	9,830	51311 PT Faculty			
	1,524		51314 PT Summer Faculty			
100	100		51315 PT Faculty Field Experience			
<u>12,479</u>	<u>9,885</u>	<u>9,830</u>				
FTE: 0.22	0.17	0.00		FTE:		
57	29		52110 Workers Compensation			
458	559		52111 PERS Debt Service			
441	600		52112 PERS Retirement			
52	44		52113 Unemployment Expense			
963	762		52120 Taxes			
<u>1,971</u>	<u>1,994</u>					
		145	53111 General Supplies	145	145	145
		193	53118 Class & Lab Supplies	193	193	193
		83	53211 Operational Travel	83	83	83
		290	53319 Meeting Expenses	290	290	290
			53321 Purchased Services	4,500	4,500	4,500
		6,450	53331 Dues & Fees	800	800	800
34			53509 IMC Printing/Copies			
<u>34</u>		<u>7,161</u>		<u>6,011</u>	<u>6,011</u>	<u>6,011</u>
<u>14,484</u>	<u>11,879</u>	<u>16,991</u>		<u>6,011</u>	<u>6,011</u>	<u>6,011</u>
14,484	11,879	16,991		6,011	6,011	6,011

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 1403 Early Childhood Ed

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
76,596	74,124	54,300	51211 FT Faculty	57,300	57,300	57,300
		3,620	51213 FT Summer Faculty			
1,000	1,100	100	51215 FT Faculty Field Exp			
20,646	28,186	17,302	51311 PT Faculty			
	100	100	51315 PT Faculty Field Experience			
<u>98,242</u>	<u>103,510</u>	<u>75,422</u>		<u>57,300</u>	<u>57,300</u>	<u>57,300</u>
FTE: 1.37	1.74	1.00		FTE: 1.00	1.00	1.00
14,887	11,322		52105 Employee Health Insurance-Employ			
3,400			52106 HSA Employer Contributions			
10	12		52107 EAP			
235	212		52108 LT Disability Insurance			
143	166		52109 Life Insurance			
1,961	552		52110 Workers Compensation			
9,824	11,203		52111 PERS Debt Service			
9,887	12,599		52112 PERS Retirement			
411	459		52113 Unemployment Expense			
<u>7,441</u>	<u>7,881</u>	<u></u>	52120 Taxes	<u></u>	<u></u>	<u></u>
48,199	44,405					
	697	200	53111 General Supplies	200	200	200
4			53112 Postage & Shipping			
		97	53118 Class & Lab Supplies	97	97	97
		50	53135 Food Supplies	50	50	50
		1,430	53211 Operational Travel	1,000	1,000	1,000
		400	53317 Facility/Equipment Rental	400	400	400
2,579		1,070	53331 Dues & Fees	800	800	800

1403 Early Childhood Ed

Southwestern Oregon Community College
2023-2024

Cost Center -- 1403 Early Childhood Ed

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
916	729	533	53509 IMC Printing/Copies			
<u>3,499</u>	<u>1,426</u>	<u>3,780</u>		<u>2,547</u>	<u>2,547</u>	<u>2,547</u>
149,939	149,341	79,202		59,847	59,847	59,847
<u>149,939</u>	<u>149,341</u>	<u>79,202</u>		<u>59,847</u>	<u>59,847</u>	<u>59,847</u>

BUDGET SALARY DETAIL
2023-2024

COST CENTER: EARLY CHILDHOOD ED - COOS CAMPUS

POSITION	FTE	AMOUNT
FACULTY FT	1.00	57300
	1.00	57300

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 1404 Physical Education

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
-45			44690 Other Fees			
-45						
-45						
	150		51112 Other Management			
219,936	168,806	168,345	51211 FT Faculty	176,175	176,175	176,175
5,540	17,106		51212 FT Faculty Overloads			
10,269	13,483	12,950	51213 FT Summer Faculty			
25,356	23,286	30,087	51311 PT Faculty			
1,529	1,616	1,383	51314 PT Summer Faculty			
	100		51315 PT Faculty Field Experience			
14,275	25,093		51326 PT Coaching			
34,353	26,820	28,767	51411 FT Classified	29,918	29,918	29,918
	3,441		51417 PT Casual/Temporary			
311,259	279,900	241,532		206,093	206,093	206,093
FTE: 5.21	4.34	3.61		FTE: 3.61	3.61	3.61
84,128	62,829		52105 Employee Health Insurance-Employ			
15,232	10,431		52106 HSA Employer Contributions			
43	35		52107 EAP			
770	630		52108 LT Disability Insurance			
640	507		52109 Life Insurance			
898	834		52110 Workers Compensation			
29,531	28,096		52111 PERS Debt Service			
32,626	33,063		52112 PERS Retirement			
1,394	1,294		52113 Unemployment Expense			

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 1404 Physical Education

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
23,018	21,608		52120 Taxes			
<u>188,279</u>	<u>159,326</u>					
1,145	297	4,381	53111 General Supplies	4,381	4,381	4,381
1,800	1,415	6,930	53331 Dues & Fees	6,930	6,930	6,930
664	1,601	1,306	53509 IMC Printing/Copies	450	450	450
<u>3,609</u>	<u>3,313</u>	<u>12,617</u>		<u>11,761</u>	<u>11,761</u>	<u>11,761</u>
<u>503,146</u>	<u>442,540</u>	<u>254,149</u>		<u>217,854</u>	<u>217,854</u>	<u>217,854</u>
503,101	442,540	254,149		217,854	217,854	217,854

BUDGET SALARY DETAIL
2023-2024

COST CENTER: PHYSICAL EDUCATION - COOS CAMPUS

POSITION	FTE	AMOUNT
CLASS SAL FT	1.00	29918
FACULTY FT	0.87	52809
FACULTY FT	0.87	67599
FACULTY FT	0.87	55767
	3.61	206093

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 1405 Nursing

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
-27,637	-56,436	-36,600	45003 Supplies Sales	-36,600	-36,600	-36,600
<u>-27,637</u>	<u>-56,436</u>	<u>-36,600</u>		<u>-36,600</u>	<u>-36,600</u>	<u>-36,600</u>
-27,637	-56,436	-36,600		-36,600	-36,600	-36,600
79,567	83,272	83,272	51111 FT Management	80,039	80,039	80,039
227,705	257,247	293,600	51211 FT Faculty	303,300	303,300	303,300
13,410	24,243		51212 FT Faculty Overloads			
759			51218 FT Other Faculty			
	21,040		51220 FT Adjunct Faculty			
92,114	77,191	41,470	51311 PT Faculty			
45,560	47,377	47,196	51411 FT Classified	49,083	49,083	49,083
600	600	600	51421 Classified Other Pay	600	600	600
<u>459,716</u>	<u>510,971</u>	<u>466,138</u>		<u>433,022</u>	<u>433,022</u>	<u>433,022</u>
FTE: 7.63	7.84	7.00		FTE: 7.00	7.00	7.00
100,291	124,652		52105 Employee Health Insurance-Employ			
13,600	13,600		52106 HSA Employer Contributions			
56	72		52107 EAP			
1,055	1,299		52108 LT Disability Insurance			
833	1,012		52109 Life Insurance			
1,318	1,498		52110 Workers Compensation			
36,245	48,349		52111 PERS Debt Service			
34,987	52,110		52112 PERS Retirement			
1,992	2,314		52113 Unemployment Expense			

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 1405 Nursing

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
33,746	38,582		52120 Taxes			
<u>224,123</u>	<u>283,490</u>					
3,311	501	5,570	53111 General Supplies	5,570	5,570	5,570
234	28	265	53112 Postage & Shipping	265	265	265
385	33	5,305	53118 Class & Lab Supplies	5,305	5,305	5,305
		457	53137 Catering/Meals	457	457	457
	3,648	11,366	53211 Operational Travel	9,249	9,249	9,249
16,448	12,596	25,659	53321 Purchased Services	25,659	25,659	25,659
		707	53331 Dues & Fees	707	707	707
27,630	60,300	36,600	53410 Materials for Resale	36,600	36,600	36,600
3,741	2,393	2,568	53509 IMC Printing/Copies	2,568	2,568	2,568
		500	53520 Rental Vehicle	500	500	500
		4,288	53610 Equipment Repair	6,405	6,405	6,405
<u>51,749</u>	<u>79,500</u>	<u>93,285</u>		<u>93,285</u>	<u>93,285</u>	<u>93,285</u>
<u>735,588</u>	<u>873,960</u>	<u>559,423</u>		<u>526,307</u>	<u>526,307</u>	<u>526,307</u>
<u>707,951</u>	<u>817,524</u>	<u>522,823</u>		<u>489,707</u>	<u>489,707</u>	<u>489,707</u>

BUDGET SALARY DETAIL
2023-2024

COST CENTER: NURSING - COOS CAMPUS

POSITION	FTE	AMOUNT
CLASS SAL FT	1.00	49083
FACULTY FT	1.00	59000
FACULTY FT	1.00	60500
FACULTY FT	1.00	64100
FACULTY FT	1.00	59000
FACULTY FT	1.00	60700
MGMT SAL FT	1.00	80039
	7.00	432422

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 1406 Justice Services

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
4,196			51213 FT Summer Faculty			
29,268	24,154	19,843	51311 PT Faculty			
	600		51313 PT Faculty Curriculum			
	1,616	2,686	51314 PT Summer Faculty			
<u>33,464</u>	<u>26,370</u>	<u>22,529</u>				
FTE: 0.52	0.46			FTE:		
2,627	74		52105 Employee Health Insurance-Employe			
2			52107 EAP			
31	3		52108 LT Disability Insurance			
28	1		52109 Life Insurance			
429	76		52110 Workers Compensation			
3,926	2,672		52111 PERS Debt Service			
4,951	3,441		52112 PERS Retirement			
140	81		52113 Unemployment Expense			
<u>3,305</u>	<u>2,034</u>		52120 Taxes			
15,439	8,382					
	120	193	53111 General Supplies			
		290	53118 Class & Lab Supplies			
		97	53319 Meeting Expenses	250	250	250
404			53370 Insurance			

Southwestern Oregon Community College
2023-2024

Cost Center -- 1406 Justice Services

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
58			53509 IMC Printing/Copies	100	100	100
<u>462</u>	<u>120</u>	<u>580</u>		<u>350</u>	<u>350</u>	<u>350</u>
49,364	34,873	23,109		350	350	350
<u>49,364</u>	<u>34,873</u>	<u>23,109</u>		<u>350</u>	<u>350</u>	<u>350</u>

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 1408 Emergency Medical Tech

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
		-4,200	44690 Other Fees	-4,200	-4,200	-4,200
		-4,200		-4,200	-4,200	-4,200
		-4,200		-4,200	-4,200	-4,200
36,635	10,806		51117 Director			
54,700	58,662	128,094	51211 FT Faculty	129,654	129,654	129,654
3,656	4,684		51212 FT Faculty Overloads			
754	5,105		51213 FT Summer Faculty			
42,523	46,744	21,661	51311 PT Faculty			
1,744			51314 PT Summer Faculty			
12,000	12,240		51363 PT Faculty Other			
		1,000	51417 PT Casual/Temporary	1,000	1,000	1,000
152,013	138,240	150,755		130,654	130,654	130,654
FTE: 2.50	2.21	2.04		FTE: 2.04	2.04	2.04
27,883	22,931		52105 Employee Health Insurance-Employ			
5,525	3,400		52106 HSA Employer Contributions			
19	12		52107 EAP			
166	209		52108 LT Disability Insurance			
143	143		52109 Life Insurance			
440	401		52110 Workers Compensation			
11,972	11,834		52111 PERS Debt Service			
11,519	12,880		52112 PERS Retirement			
682	663		52113 Unemployment Expense			

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 1408 Emergency Medical Tech

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
11,579	11,284		52120 Taxes			
<u>69,928</u>	<u>63,757</u>					
168	574	2,091	53111 General Supplies	2,391	2,391	2,391
1	11	2	53112 Postage & Shipping			
15,663	16,496	18,408	53118 Class & Lab Supplies	18,408	18,408	18,408
4,029	1,730	4,002	53119 Uniforms	4,002	4,002	4,002
		298	53211 Operational Travel	900	900	900
		2,842	53219 Out of State Travel			
		90	53317 Facility/Equipment Rental	290	290	290
		500	53319 Meeting Expenses			
7,260	7,828	13,744	53321 Purchased Services	17,354	17,354	17,354
2,300	2,600	2,500	53331 Dues & Fees	1,253	1,253	1,253
		12,240	53363 Professional Services	12,240	12,240	12,240
410	334	487	53370 Insurance	487	487	487
80	464	670	53509 IMC Printing/Copies			
	284	1,509	53515 Motor Pool	1,509	1,509	1,509
		243	53520 Rental Vehicle	120	120	120
		3,000	53610 Equipment Repair	3,000	3,000	3,000
		1,500	53620 Vehicle Repair	1,500	1,500	1,500
<u>29,912</u>	<u>30,322</u>	<u>64,126</u>		<u>63,454</u>	<u>63,454</u>	<u>63,454</u>
<u>251,852</u>	<u>232,319</u>	<u>214,881</u>		<u>194,108</u>	<u>194,108</u>	<u>194,108</u>
251,852	232,319	210,681		189,908	189,908	189,908

BUDGET SALARY DETAIL
2023-2024

COST CENTER: EMERGENCY MEDICAL TECH - COOS CAMPUS

POSITION	FTE	AMOUNT
FACULTY FT	1.00	55600
FACULTY FT	1.00	74054
PT CASUAL/TEMPORARY	0.04	1000
	2.04	130654

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 1410 Digital Design

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
64,900	67,900	67,900	51211 FT Faculty	70,900	70,900	70,900
100	100		51215 FT Faculty Field Exp			
3,049	2,073	1,262	51311 PT Faculty			
<u>68,049</u>	<u>70,073</u>	<u>69,162</u>		<u>70,900</u>	<u>70,900</u>	<u>70,900</u>
FTE: 1.05	1.04	1.00		FTE: 1.00	1.00	1.00
6,981	6,992		52105 Employee Health Insurance-Employ			
1,700	1,700		52106 HSA Employer Contributions			
10	10		52107 EAP			
198	212		52108 LT Disability Insurance			
143	139		52109 Life Insurance			
196	202		52110 Workers Compensation			
6,560	7,539		52111 PERS Debt Service			
6,324	8,101		52112 PERS Retirement			
304	313		52113 Unemployment Expense			
5,160	5,232		52120 Employer PR Taxes			
<u>27,576</u>	<u>30,440</u>					
	35	193	53111 General Supplies	193	193	193
		193	53118 Class & Lab Supplies	193	193	193
	<u>35</u>	<u>386</u>		<u>386</u>	<u>386</u>	<u>386</u>
<u>95,625</u>	<u>100,547</u>	<u>69,548</u>		<u>71,286</u>	<u>71,286</u>	<u>71,286</u>
95,625	100,547	69,548		71,286	71,286	71,286

BUDGET SALARY DETAIL
2023-2024

COST CENTER: DIGITAL DESIGN - COOS CAMPUS

POSITION	FTE	AMOUNT
FT FACULTY	1.00	70900
	1.00	70900

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 1414 Dental Assisting

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
48,150	50,900	50,900	51211 FT Faculty	60,500	60,500	60,500
	3,982		51212 FT Faculty Overloads			
6,392	2,555		51213 FT Summer Faculty			
2,700	1,000		51215 FT Faculty Field Exp			
<u>57,242</u>	<u>58,436</u>	<u>50,900</u>		<u>60,500</u>	<u>60,500</u>	<u>60,500</u>
FTE: 1.00	1.00	1.00		FTE: 1.00	1.00	1.00
20,917	19,966		52105 Employee Health Insurance-Employe			
3,400	3,400		52106 HSA Employer Contributions			
10	10		52107 EAP			
144	158		52108 LT Disability Insurance			
143	143		52109 Life Insurance			
165	193		52110 Workers Compensation			
5,683	7,306		52111 PERS Debt Service			
5,478	7,851		52112 PERS Retirement			
256	299		52113 Unemployment Expense			
4,360	5,094		52120 Employer PR Taxes			
<u>40,555</u>	<u>44,420</u>					
2,603	6,101	2,900	53118 Class & Lab Supplies			
102		4,000	53171 Equipment < \$5,000	10,400	10,400	10,400
		300	53211 Operational Travel	300	300	300
		250	53319 Meeting Expenses	250	250	250
1,194			53321 Purchased Services			

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 1414 Dental Assisting

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
289	458		53509 IMC Printing/Copies			
<u>4,187</u>	<u>6,559</u>	<u>7,450</u>		<u>10,950</u>	<u>10,950</u>	<u>10,950</u>
101,985	109,414	58,350		71,450	71,450	71,450
<u>101,985</u>	<u>109,414</u>	<u>58,350</u>		<u>71,450</u>	<u>71,450</u>	<u>71,450</u>

BUDGET SALARY DETAIL
2023-2024

COST CENTER: DENTAL ASSISTING - COOS CAMPUS

POSITION	FTE	AMOUNT
FT FACULTY	1.00	60500
	1.00	60500

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 1501 Forestry/Natural Resources

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
54,700	57,950	57,700	51211 FT Faculty	60,700	60,700	60,700
	903		51212 FT Faculty Overloads			
75			51213 FT Summer Faculty			
300	300	500	51215 FT Faculty Field Exp			
4,888	4,106	2,725	51311 PT Faculty			
	100		51315 PT Faculty Field Experience			
<u>59,964</u>	<u>63,358</u>	<u>60,925</u>		<u>60,700</u>	<u>60,700</u>	<u>60,700</u>
FTE: 1.09	1.07	1.00		FTE: 1.00	1.00	1.00
6,981	7,167		52105 Employee Health Insurance-Employ			
1,700	1,700		52106 HSA Employer Contributions			
10	10		52107 EAP			
166	179		52108 LT Disability Insurance			
143	143		52109 Life Insurance			
206	182		52110 Workers Compensation			
5,799	6,914		52111 PERS Debt Service			
5,590	7,430		52112 PERS Retirement			
268	283		52113 Unemployment Expense			
4,531	4,787		52120 Taxes			
<u>25,394</u>	<u>28,795</u>					
	145	483	53111 General Supplies	483	483	483
		483	53118 Class & Lab Supplies	483	483	483
	55		53211 Operational Travel			
	101		53217 Field Trip			
	98	60	53509 IMC Printing/Copies			

Southwestern Oregon Community College
2023-2024

Cost Center -- 1501 Forestry/Natural Resources

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
	780		53515 Motor Pool			
	1,179	1,026		966	966	966
85,358	93,332	61,951		61,666	61,666	61,666
85,358	93,332	61,951		61,666	61,666	61,666

BUDGET SALARY DETAIL
2023-2024

COST CENTER: FORESTRY/NATURAL RESOURCES - COOS CAMPUS

POSITION	FTE	AMOUNT
FT FACULTY	1.00	60700
	1.00	60700

Southwestern Oregon Community College
2023-2024

Cost Center -- 1505 Agroecology

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
_____	_____	_____	51211 FT Faculty	55,600	55,600	55,600
				55,600	55,600	55,600
FTE:				FTE: 1.00	1.00	1.00
			53116 Fee Based Class Supplies	10,000	10,000	10,000
			53118 Class & Lab Supplies	4,000	4,000	4,000
_____	_____	_____		14,000	14,000	14,000
_____	_____	_____		69,600	69,600	69,600
_____	_____	_____		69,600	69,600	69,600

BUDGET SALARY DETAIL
2023-2024

COST CENTER: AGROECOLOGY - COOS CAMPUS

POSITION	FTE	AMOUNT
FACULTY FT	1.00	55600
	1.00	55600

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 1508 Manufacturing Tech

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
51,300	54,495	54,300	51211 FT Faculty	57,300	57,300	57,300
12,312	11,584		51212 FT Faculty Overloads			
141			51213 FT Summer Faculty			
39,970	16,016	9,451	51311 PT Faculty			
2,835			51314 PT Summer Faculty			
<u>106,559</u>	<u>82,095</u>	<u>63,751</u>		<u>57,300</u>	<u>57,300</u>	<u>57,300</u>
FTE: 1.76	1.28	1.00		FTE: 1.00	1.00	1.00
6,981	7,167		52105 Employee Health Insurance-Employ			
1,700	1,700		52106 HSA Employer Contributions			
10	10		52107 EAP			
155	168		52108 LT Disability Insurance			
143	143		52109 Life Insurance			
545	534		52110 Workers Compensation			
6,334	7,350		52111 PERS Debt Service			
6,182	7,898		52112 PERS Retirement			
193	72		52113 Unemployment Expense			
8,134	6,239		52120 Taxes			
<u>30,376</u>	<u>31,281</u>					
1,531	1,170	1,500	53111 General Supplies	1,000	1,000	1,000
			53116 Fee Based Class Supplies	15,000	15,000	15,000
19,593	19,872	25,312	53118 Class & Lab Supplies	22,312	22,312	22,312
		125	53319 Meeting Expenses	125	125	125
1,849	88	145	53331 Dues & Fees	145	145	145

Southwestern Oregon Community College
2023-2024

Cost Center -- 1508 Manufacturing Tech

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
441	337	463	53509 IMC Printing/Copies			
<u>23,415</u>	<u>21,467</u>	<u>27,545</u>		<u>38,582</u>	<u>38,582</u>	<u>38,582</u>
160,349	134,843	91,296		95,882	95,882	95,882
<u>160,349</u>	<u>134,843</u>	<u>91,296</u>		<u>95,882</u>	<u>95,882</u>	<u>95,882</u>

BUDGET SALARY DETAIL
2023-2024

COST CENTER: MANUFACTURING TECH - COOS CAMPUS

POSITION	FTE	AMOUNT
FT FACULTY	1.00	54300
FT FACULTY	0.00	0
	1.00	54300

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 1701 Misc Instruction

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
-700	-1,560		44560 Registration Fees			
-700	-1,560					
-700	-1,560					
	1,867		51211 FT Faculty			
		80,000	51212 FT Faculty Overloads	80,000	80,000	80,000
		2,875	51215 FT Faculty Field Exp	5,475	5,475	5,475
2,000	1,000		51218 FT Other Faculty			
2,710		73,049	51311 PT Faculty	534,982	534,982	534,982
		688	51314 PT Summer Faculty			
2,810			51363 PT Faculty Other			
7,520	2,867	156,612		620,457	620,457	620,457
FTE: 0.10	0.00	9.27		FTE: 8.84	8.84	8.84
22	8		52110 Workers Compensation			
752	315		52111 PERS Debt Service			
786	357		52112 PERS Retirement			
34	13		52113 Unemployment Expense			
577	219		52120 Taxes			
2,170	913					
	157	3,400	53111 General Supplies	3,400	3,400	3,400
		193	53112 Postage & Shipping	193	193	193
		3,664	53137 Catering/Meals	3,834	3,834	3,834
		1,500	53171 Equipment < \$5,000	1,500	1,500	1,500
		2,577	53211 Operational Travel	2,577	2,577	2,577

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 1701 Misc Instruction

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
		7,683	53216 Staff Development Travel	7,683	7,683	7,683
		1,052	53319 Meeting Expenses	1,052	1,052	1,052
		580	53331 Dues & Fees	580	580	580
		903	53357 Contracted Services & Speakers	903	903	903
		100	53515 Motor Pool	100	100	100
		200	53520 Rental Vehicle	200	200	200
	157	21,852		22,022	22,022	22,022
9,690	3,938	178,464		642,479	642,479	642,479
8,990	2,378	178,464		642,479	642,479	642,479

BUDGET SALARY DETAIL
2023-2024

COST CENTER: MISC INSTRUCTION - COOS CAMPUS

POSITION	FTE	AMOUNT
FACULTY PT	8.84	534982
FT FACULTY OVERLOADS	0.00	80000
	8.84	614982

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 1702 Summer School

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
	4,592	3,821	51213 FT Summer Faculty	140,000	140,000	140,000
2,657	1,212	47,164	51314 PT Summer Faculty	80,000	80,000	80,000
<u>2,657</u>	<u>5,804</u>	<u>50,985</u>		<u>220,000</u>	<u>220,000</u>	<u>220,000</u>
FTE: 0.05	0.02	1.39		FTE: 1.32	1.32	1.32
	175		52105 Employee Health Insurance-Employ			
			52107 EAP			
	4		52109 Life Insurance			
8	17		52110 Workers Compensation			
266	505		52111 PERS Debt Service			
256	543		52112 PERS Retirement			
12	26		52113 Unemployment Expense			
205	410		52120 Taxes			
<u>746</u>	<u>1,679</u>					
<u>3,403</u>	<u>7,483</u>	<u>50,985</u>		<u>220,000</u>	<u>220,000</u>	<u>220,000</u>
<u>3,403</u>	<u>7,483</u>	<u>50,985</u>		<u>220,000</u>	<u>220,000</u>	<u>220,000</u>

BUDGET SALARY DETAIL
2023-2024

COST CENTER: SUMMER SCHOOL - COOS CAMPUS

POSITION	FTE	AMOUNT
FT SUMMER FACULTY	0.00	140000
PT FAC SUMMER	1.32	80000
	1.32	220000

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 1808 Elearning

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
		2,000	51218 FT Other Faculty	2,000	2,000	2,000
		2,000	51313 PT Faculty Curriculum	2,000	2,000	2,000
40,257	41,857	39,708	51411 FT Classified	37,440	37,440	37,440
600	550	600	51421 Classified Other Pay	600	600	600
<u>40,857</u>	<u>42,407</u>	<u>44,308</u>		<u>42,040</u>	<u>42,040</u>	<u>42,040</u>
FTE: 1.00	1.00	1.00		FTE: 1.00	1.00	1.00
8,630	8,124		52105 Employee Health Insurance-Employe			
10	9		52107 EAP			
97	117		52108 LT Disability Insurance			
143	131		52109 Life Insurance			
119	122		52110 Workers Compensation			
4,120	4,620		52111 PERS Debt Service			
4,014	4,965		52112 PERS Retirement			
184	189		52113 Unemployment Expense			
3,138	3,213		52120 Taxes			
<u>20,455</u>	<u>21,491</u>					
		386	53111 General Supplies	386	386	386
	9		53112 Postage & Shipping			
		435	53118 Class & Lab Supplies	435	435	435
684			53171 Equipment < \$5,000			
		2,416	53211 Operational Travel	2,416	2,416	2,416
		2,857	53219 Out of State Travel	2,857	2,857	2,857
		498	53331 Dues & Fees	498	498	498
		2,500	53332 On Site Training & Workshops	2,500	2,500	2,500

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 1808 Elearning

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
5,236	12,108	7,791	53357 Contracted Services & Speakers	17,500	17,500	17,500
5,920	12,117	16,883		26,592	26,592	26,592
67,232	76,014	61,191		68,632	68,632	68,632
67,232	76,014	61,191		68,632	68,632	68,632

BUDGET SALARY DETAIL
2023-2024

COST CENTER: ELEARNING - COOS CAMPUS

POSITION	FTE	AMOUNT
CLASS SAL FT	1.00	37440
	1.00	37440

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 1809 Community Education

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
		-3,300	44560 Registration Fees			
		-3,300				
		-3,300				
960	960		51112 Other Management			
3,185	9,986	28,267	51311 PT Faculty	28,267	28,267	28,267
	4,185	7,431	51314 PT Summer Faculty	7,431	7,431	7,431
53,045	54,752	54,752	51521 FT Specialist			
57,190	69,882	90,450		35,698	35,698	35,698
FTE: 1.06	1.25	1.62		FTE: 0.59	0.59	0.59
21,233	21,759		52105 Employee Health Insurance-Employ			
3,400	3,400		52106 HSA Employer Contributions			
10	10		52107 EAP			
164	172		52108 LT Disability Insurance			
143	143		52109 Life Insurance			
166	203		52110 Workers Compensation			
5,639	7,333		52111 PERS Debt Service			
5,436	7,882		52112 PERS Retirement			
257	314		52113 Unemployment Expense			
4,243	5,234		52120 Taxes			
40,690	46,449					
129	269	275	53111 General Supplies	275	275	275
208	38	115	53112 Postage & Shipping	115	115	115
	1,290	212	53135 Food Supplies	312	312	312

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 1809 Community Education

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
709	2,000	2,000	53171 Equipment < \$5,000	2,000	2,000	2,000
165	149	332	53211 Operational Travel	332	332	332
6	233	240	53509 IMC Printing/Copies	240	240	240
		100	53520 Rental Vehicle			
<u>1,217</u>	<u>3,979</u>	<u>3,274</u>		<u>3,274</u>	<u>3,274</u>	<u>3,274</u>
 <u>99,097</u>	 <u>120,310</u>	 <u>93,724</u>		 <u>38,972</u>	 <u>38,972</u>	 <u>38,972</u>
<u>99,097</u>	<u>120,310</u>	<u>90,424</u>		<u>38,972</u>	<u>38,972</u>	<u>38,972</u>

BUDGET SALARY DETAIL
2023-2024

COST CENTER: COMMUNITY EDUCATION - COOS CAMPUS

POSITION	FTE	AMOUNT
FACULTY PT	0.47	28267
PT FAC SUMMER	0.12	7431
	0.59	35698

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 1902 Fire Science

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
26,807	55,623	58,386	51211 FT Faculty	61,716	61,716	61,716
248			51213 FT Summer Faculty			
2,400	1,000	400	51215 FT Faculty Field Exp			
661			51218 FT Other Faculty			
23,637			51220 FT Adjunct Faculty			
5,896	5,759	7,277	51311 PT Faculty			
	100		51314 PT Summer Faculty			
<u>59,650</u>	<u>62,482</u>	<u>66,063</u>		<u>61,716</u>	<u>61,716</u>	<u>61,716</u>
FTE: 1.05	1.10	1.00		FTE: 1.00	1.00	1.00
12,555	5,995		52105 Employee Health Insurance-Employ			
1,700	1,842		52106 HSA Employer Contributions			
11	9		52107 EAP			
160	139		52108 LT Disability Insurance			
155	119		52109 Life Insurance			
201	156		52110 Workers Compensation			
4,127	2,621		52111 PERS Debt Service			
4,026	2,816		52112 PERS Retirement			
311	242		52113 Unemployment Expense			
5,113	4,123		52120 Taxes			
<u>28,358</u>	<u>18,061</u>					
785	415	966	53111 General Supplies	966	966	966
			53116 Fee Based Class Supplies	10,000	10,000	10,000
713	849	846	53118 Class & Lab Supplies	846	846	846
90		397	53151 Gasoline/Fuel/Propane	200	200	200
	1,944	7,249	53171 Equipment < \$5,000	7,249	7,249	7,249
		300	53211 Operational Travel	300	300	300

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 1902 Fire Science

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
1,150		750	53321 Purchased Services	750	750	750
		250	53331 Dues & Fees	250	250	250
415	421	478	53370 Insurance	478	478	478
397	899	1,233	53509 IMC Printing/Copies			
		1,303	53515 Motor Pool	1,500	1,500	1,500
		200	53520 Rental Vehicle	200	200	200
<u>3,550</u>	<u>4,528</u>	<u>13,972</u>		<u>22,739</u>	<u>22,739</u>	<u>22,739</u>
 <u>91,558</u>	 <u>85,071</u>	 <u>80,035</u>		 <u>84,455</u>	 <u>84,455</u>	 <u>84,455</u>
<u>91,558</u>	<u>85,071</u>	<u>80,035</u>		<u>84,455</u>	<u>84,455</u>	<u>84,455</u>

BUDGET SALARY DETAIL
2023-2024

COST CENTER: FIRE SCIENCE - COOS CAMPUS

POSITION	FTE	AMOUNT
FACULTY FT	1.00	61716
	1.00	61716

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 1909 Adult & Pre-College Education

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
	60,921	60,921	51111 FT Management	62,712	62,712	62,712
30,872	30,010	27,785	51311 PT Faculty			
	8,406	7,680	51314 PT Summer Faculty			
12,004			51411 FT Classified			
138			51421 Classified Other Pay			
<u>43,013</u>	<u>99,338</u>	<u>96,386</u>		<u>62,712</u>	<u>62,712</u>	<u>62,712</u>
FTE: 0.80	1.67	1.00		FTE: 1.00	1.00	1.00
3,406	15,152		52105 Employee Health Insurance-Employ			
850	3,400		52106 HSA Employer Contributions			
2	10		52107 EAP			
33	194		52108 LT Disability Insurance			
33	143		52109 Life Insurance			
429	449		52110 Workers Compensation			
4,311	10,927		52111 PERS Debt Service			
4,168	11,806		52112 PERS Retirement			
194	447		52113 Unemployment Expense			
<u>3,307</u>	<u>7,635</u>		52120 Taxes			
16,734	50,163					
	449	362	53111 General Supplies	1,457	1,457	1,457
	132	300	53137 Catering/Meals	300	300	300
		1,095	53171 Equipment < \$5,000			
		700	53211 Operational Travel	700	700	700
		3	53509 IMC Printing/Copies			

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 1909 Adult & Pre-College Education

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
		300	53520 Rental Vehicle	300	300	300
	581	2,760		2,757	2,757	2,757
59,748	150,082	99,146		65,469	65,469	65,469
59,748	150,082	99,146		65,469	65,469	65,469

BUDGET SALARY DETAIL
2023-2024

COST CENTER: ADULT & PRE-COLLEGE EDUCATION - COOS CAMPUS

POSITION	FTE	AMOUNT

MGMT SAL FT	1.00	62712

	1.00	62712

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 2101 Instructional Supervision

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
121,599	124,523	124,523	51111 FT Management	183,364	183,364	183,364
960	960		51112 Other Management			
	113		51311 PT Faculty			
70,270	84,197	90,314	51411 FT Classified	37,440	37,440	37,440
850	1,000	1,200	51421 Classified Other Pay	1,200	1,200	1,200
<u>193,678</u>	<u>210,794</u>	<u>216,037</u>		<u>222,004</u>	<u>222,004</u>	<u>222,004</u>
FTE: 2.50	3.00	3.00		FTE: 3.00	3.00	3.00
40,634	45,393		52105 Employee Health Insurance-Employ			
5,100	6,253		52106 HSA Employer Contributions			
24	29		52107 EAP			
584	664		52108 LT Disability Insurance			
357	406		52109 Life Insurance			
562	686		52110 Workers Compensation			
19,409	23,182		52111 PERS Debt Service			
18,873	24,913		52112 PERS Retirement			
872	949		52113 Unemployment Expense			
<u>14,639</u>	<u>15,982</u>	<u></u>	52120 Taxes	<u></u>	<u></u>	<u></u>
101,053	118,456					
271	3,511	1,220	53111 General Supplies	1,220	1,220	1,220
482	320	664	53112 Postage & Shipping	193	193	193
	498	898	53137 Catering/Meals	1,000	1,000	1,000
	348	3,000	53211 Operational Travel	3,000	3,000	3,000
		79	53216 Staff Development Travel			
149	343	676	53319 Meeting Expenses	676	676	676
1,850		1,587	53331 Dues & Fees	1,666	1,666	1,666
9,170	7,191	15,000	53357 Contracted Services & Speakers	15,000	15,000	15,000

2101 Instructional Supervision

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 2101 Instructional Supervision

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
	3,030	1,295	53509 IMC Printing/Copies			
	123		53520 Rental Vehicle			
<u>11,922</u>	<u>15,364</u>	<u>24,419</u>		<u>22,755</u>	<u>22,755</u>	<u>22,755</u>
<u>306,654</u>	<u>344,614</u>	<u>240,456</u>		<u>244,759</u>	<u>244,759</u>	<u>244,759</u>
<u>306,654</u>	<u>344,614</u>	<u>240,456</u>		<u>244,759</u>	<u>244,759</u>	<u>244,759</u>

BUDGET SALARY DETAIL
2023-2024

COST CENTER: INSTRUCTIONAL SUPERVISION - COOS CAMPUS

POSITION	FTE	AMOUNT
CLASS SAL FT	1.00	37440
MGMT SAL FT	1.00	133173
SUPR/CONF FT	1.00	50191
	3.00	220804

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 2102 Library

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
-181	-25		44623 Library Fines			
-333	-430		44625 Lost Book Fees			
<u>-514</u>	<u>-455</u>					
<u>-514</u>	<u>-455</u>					
70,374	73,932	74,542	51211 FT Faculty	78,202	78,202	78,202
65,618	63,695	42,807	51411 FT Classified	47,924	47,924	47,924
		1,580	51417 PT Casual/Temporary	1,580	1,580	1,580
550	600	600	51421 Classified Other Pay	600	600	600
<u>136,541</u>	<u>138,227</u>	<u>119,529</u>		<u>128,306</u>	<u>128,306</u>	<u>128,306</u>
FTE: 3.00	2.67	2.06		FTE: 2.06	2.06	2.06
53,679	45,983		52105 Employee Health Insurance-Employ			
10,200	8,500		52106 HSA Employer Contributions			
30	26		52107 EAP			
458	427		52108 LT Disability Insurance			
449	369		52109 Life Insurance			
396	399		52110 Workers Compensation			
13,716	15,152		52111 PERS Debt Service			
13,297	16,281		52112 PERS Retirement			
614	620		52113 Unemployment Expense			
10,143	10,356		52120 Taxes			
<u>102,983</u>	<u>98,113</u>					
1,307	2,121	4,687	53111 General Supplies	5,500	5,500	5,500
445	497	500	53112 Postage & Shipping	500	500	500

2102 Library

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 2102 Library

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
305			53171 Equipment < \$5,000			
		1,500	53211 Operational Travel	1,500	1,500	1,500
		1,000	53216 Staff Development Travel	1,000	1,000	1,000
300	400	1,000	53319 Meeting Expenses	1,000	1,000	1,000
		100	53324 Inter-Library Loan	100	100	100
591		1,150	53331 Dues & Fees	1,150	1,150	1,150
1,839	2,538	2,350	53357 Contracted Services & Speakers	2,350	2,350	2,350
608	608	700	53371 Leased Equipment	700	700	700
380	379	1,200	53509 IMC Printing/Copies	1,200	1,200	1,200
10,104	8,055	16,000	53701 Books	14,000	14,000	14,000
259		2,000	53703 References	2,000	2,000	2,000
	798	1,000	53704 Course Reserve	1,000	1,000	1,000
		1,000	53705 eBooks	1,000	1,000	1,000
491	1,476	3,000	53708 DVD/Video/CD	5,000	5,000	5,000
30,320	33,506	42,813	53709 Electronic Resources	40,000	40,000	40,000
598	898	2,000	53723 Periodicals	4,000	4,000	4,000
	59	600	53741 Replacement Books	600	600	600
<u>47,547</u>	<u>51,335</u>	<u>82,600</u>		<u>82,600</u>	<u>82,600</u>	<u>82,600</u>
 <u>287,071</u>	 <u>287,675</u>	 <u>202,129</u>		 <u>210,906</u>	 <u>210,906</u>	 <u>210,906</u>
286,557	287,220	202,129		210,906	210,906	210,906

BUDGET SALARY DETAIL
2023-2024

COST CENTER: LIBRARY - COOS CAMPUS

POSITION	FTE	AMOUNT
CLASS SAL FT	1.00	47924
FACULTY FT	1.00	78202
PT CASUAL/TEMPORARY	0.06	1580
	2.06	127706

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 2103 Media Services

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
	401	1,750	53111 General Supplies	1,750	1,750	1,750
31		150	53112 Postage & Shipping	150	150	150
2,298	10,094	20,000	53171 Equipment < \$5,000	20,000	20,000	20,000
565	348		53370 Insurance			
	19		53509 IMC Printing/Copies			
		2,730	53610 Equipment Repair	2,730	2,730	2,730
198	4,607	5,000	53708 DVD/Video/CD	5,000	5,000	5,000
<u>3,092</u>	<u>15,469</u>	<u>29,630</u>		<u>29,630</u>	<u>29,630</u>	<u>29,630</u>
 <u>3,092</u>	 <u>15,469</u>	 <u>29,630</u>		 <u>29,630</u>	 <u>29,630</u>	 <u>29,630</u>
<u>3,092</u>	<u>15,469</u>	<u>29,630</u>		<u>29,630</u>	<u>29,630</u>	<u>29,630</u>

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 2107 Inst. Staff Development

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
1,324	2,450	7,500	53216 Staff Development Travel	7,500	7,500	7,500
50			53319 Meeting Expenses			
1,800		3,000	53357 Contracted Services & Speakers	3,000	3,000	3,000
<u>3,174</u>	<u>2,450</u>	<u>10,500</u>		<u>10,500</u>	<u>10,500</u>	<u>10,500</u>
 <u>3,174</u>	 <u>2,450</u>	 <u>10,500</u>		 <u>10,500</u>	 <u>10,500</u>	 <u>10,500</u>
<u>3,174</u>	<u>2,450</u>	<u>10,500</u>		<u>10,500</u>	<u>10,500</u>	<u>10,500</u>

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 2110 Dean of LDC

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
78,469	82,639	81,639	51111 FT Management	85,721	85,721	85,721
19,542	23,125	23,036	51411 FT Classified	23,958	23,958	23,958
275	300	300	51421 Classified Other Pay	300	300	300
<u>98,286</u>	<u>106,064</u>	<u>104,975</u>		<u>109,979</u>	<u>109,979</u>	<u>109,979</u>
FTE: 1.50	1.50	1.50		FTE: 1.50	1.50	1.50
24,732	25,350		52105 Employee Health Insurance-Employ			
4,250	4,250		52106 HSA Employer Contributions			
14	15		52107 EAP			
303	329		52108 LT Disability Insurance			
214	214		52109 Life Insurance			
285	308		52110 Workers Compensation			
9,847	11,667		52111 PERS Debt Service			
10,677	13,401		52112 PERS Retirement			
442	477		52113 Unemployment Expense			
7,367	7,955		52120 Taxes			
<u>58,132</u>	<u>63,967</u>					
163	1,057		53111 General Supplies	870	870	870
		362	53118 Class & Lab Supplies	362	362	362
		4,026	53171 Equipment < \$5,000	725	725	725
			53211 Operational Travel	1,600	1,600	1,600
			53216 Staff Development Travel	831	831	831
	229	122	53319 Meeting Expenses	122	122	122

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 2110 Dean of LDC

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
171	199	214	53509 IMC Printing/Copies			
334	1,485	4,724		4,510	4,510	4,510
156,752	171,515	109,699		114,489	114,489	114,489
156,752	171,515	109,699		114,489	114,489	114,489

BUDGET SALARY DETAIL
2023-2024

COST CENTER: DEAN OF LDC - COOS CAMPUS

POSITION	FTE	AMOUNT
CLASS SAL FT	0.50	23958
MGMT SAL FT	1.00	85721
	1.50	109679

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 2111 Dean of CTE

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
83,430	77,306	86,636	51111 FT Management	89,185	89,185	89,185
960	800		51112 Other Management			
19,542	23,125	23,036	51411 FT Classified	23,957	23,957	23,957
30,620	30,380	31,563	51415 PT 20HR Classified			
275	300	300	51421 Classified Other Pay	300	300	300
<u>134,827</u>	<u>131,910</u>	<u>141,535</u>		<u>113,442</u>	<u>113,442</u>	<u>113,442</u>
FTE: 2.28	2.28	2.28		FTE: 1.50	1.50	1.50
18,323	15,461		52105 Employee Health Insurance-Employ			
4,250	3,825		52106 HSA Employer Contributions			
24	21		52107 EAP			
315	272		52108 LT Disability Insurance			
198	177		52109 Life Insurance			
391	358		52110 Workers Compensation			
13,527	13,580		52111 PERS Debt Service			
14,256	15,457		52112 PERS Retirement			
607	556		52113 Unemployment Expense			
<u>10,285</u>	<u>10,082</u>	<u></u>	52120 Taxes	<u></u>	<u></u>	<u></u>
62,176	59,788					
58	1,717	1,200	53111 General Supplies	1,200	1,200	1,200
258			53112 Postage & Shipping			
	268	362	53118 Class & Lab Supplies	362	362	362
	865	1,319	53211 Operational Travel	1,319	1,319	1,319
		316	53216 Staff Development Travel	316	316	316
	150	1,300	53319 Meeting Expenses	1,300	1,300	1,300
		1,932	53357 Contracted Services & Speakers	1,932	1,932	1,932
420	478	259	53509 IMC Printing/Copies			

2111 Dean of CTE

Southwestern Oregon Community College
2023-2024

Cost Center -- 2111 Dean of CTE

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
	226	100	53520 Rental Vehicle	100	100	100
<u>737</u>	<u>3,704</u>	<u>6,788</u>		<u>6,529</u>	<u>6,529</u>	<u>6,529</u>
 <u>197,740</u>	 <u>195,402</u>	 <u>148,323</u>		 <u>119,971</u>	 <u>119,971</u>	 <u>119,971</u>
197,740	195,402	148,323		119,971	119,971	119,971

BUDGET SALARY DETAIL
2023-2024

COST CENTER: DEAN OF CTE - COOS CAMPUS

POSITION	FTE	AMOUNT
CLASS SAL FT	0.50	23957
MGMT SAL FT	1.00	89185
	1.50	113142

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 2112 Dean of Learning

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
77,799			51111 FT Management			
77,799						
FTE: 1.00			FTE:			
19,452			52105 Employee Health Insurance-Employ			
3,400			52106 HSA Employer Contributions			
9			52107 EAP			
240			52108 LT Disability Insurance			
131			52109 Life Insurance			
226			52110 Workers Compensation			
7,780			52111 PERS Debt Service			
7,500			52112 PERS Retirement			
350			52113 Unemployment Expense			
5,856			52120 Taxes			
44,943						
122,742						
122,742						

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 2401 Student Services Admin

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
	-300		44690 Other Fees			
	-300					
	-300					
149,777	140,719	104,195	51111 FT Management			
	960		51112 Other Management			
23,870	49,207	49,207	51114 FT Supervisor/Confidential			
			51411 FT Classified	50,191	50,191	50,191
			51421 Classified Other Pay	600	600	600
35,442	35,472	35,472	51521 FT Specialist	36,182	36,182	36,182
209,089	226,358	188,874		86,973	86,973	86,973
FTE: 2.83	2.75	2.75		FTE: 1.75	1.75	1.75
41,800	48,893		52105 Employee Health Insurance-Employ			
7,225	8,075		52106 HSA Employer Contributions			
27	28		52107 EAP			
595	572		52108 LT Disability Insurance			
408	393		52109 Life Insurance			
595	550		52110 Workers Compensation			
20,909	20,882		52111 PERS Debt Service			
27,306	22,438		52112 PERS Retirement			
941	1,019		52113 Unemployment Expense			
15,498	17,086		52120 Taxes			
115,303	119,936					
1,973	633	1,982	53111 General Supplies	1,232	1,232	1,232

2401 Student Services Admin

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 2401 Student Services Admin

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
19	149	349	53112 Postage & Shipping			
	444	309	53171 Equipment < \$5,000	1,059	1,059	1,059
	70	450	53211 Operational Travel	450	450	450
	85	1,462	53216 Staff Development Travel	1,462	1,462	1,462
465	125	386	53319 Meeting Expenses	386	386	386
433	375	1,104	53331 Dues & Fees	1,838	1,838	1,838
	3,835	1,987	53509 IMC Printing/Copies			
	135	400	53520 Rental Vehicle	400	400	400
<u>2,889</u>	<u>5,851</u>	<u>8,429</u>		<u>6,827</u>	<u>6,827</u>	<u>6,827</u>
 <u>327,281</u>	 <u>352,145</u>	 <u>197,303</u>		 <u>93,800</u>	 <u>93,800</u>	 <u>93,800</u>
<u>327,281</u>	<u>351,845</u>	<u>197,303</u>		<u>93,800</u>	<u>93,800</u>	<u>93,800</u>

BUDGET SALARY DETAIL
2023-2024

COST CENTER: STUDENT SERVICES ADMIN - COOS CAMPUS

POSITION	FTE	AMOUNT
CLASS SAL FT	1.00	50191
FT SPECIALIST	0.75	36182
	1.75	86373

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 2402 Student Success Center

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
-1,094	-587	-1,000	44635 Transcript Fees	-1,000	-1,000	-1,000
-1,094	-587	-1,000		-1,000	-1,000	-1,000
-1,094	-587	-1,000		-1,000	-1,000	-1,000
41,200	42,469	42,469	51111 FT Management	103,444	103,444	103,444
480	1,440		51112 Other Management			
	47,265	47,733	51114 FT Supervisor/Confidential			
122,311	79,328	110,698	51411 FT Classified	113,256	113,256	113,256
		6,300	51412 Classified Overtime	6,300	6,300	6,300
3,831	11,799	4,000	51417 PT Casual/Temporary	4,000	4,000	4,000
950	750	1,200	51421 Classified Other Pay	1,200	1,200	1,200
168,772	183,051	212,400		228,200	228,200	228,200
FTE: 3.67	4.27	3.65		FTE: 4.64	4.64	4.64
55,543	54,803		52105 Employee Health Insurance-Employ			
9,441	14,308		52106 HSA Employer Contributions			
37	37		52107 EAP			
509	550		52108 LT Disability Insurance			
525	536		52109 Life Insurance			
342	432		52110 Workers Compensation			
16,874	16,988		52111 PERS Debt Service			
19,155	20,275		52112 PERS Retirement			
760	822		52113 Unemployment Expense			
12,548	13,748		52120 Taxes			
115,733	122,499					

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 2402 Student Success Center

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
842	1,316	1,704	53111 General Supplies	1,704	1,704	1,704
3,082	2,342	1,373	53112 Postage & Shipping			
		750	53137 Catering/Meals	750	750	750
		290	53171 Equipment < \$5,000	290	290	290
		1,794	53211 Operational Travel	1,794	1,794	1,794
798		1,200	53312 Outside Printing Services	1,200	1,200	1,200
		732	53321 Purchased Services	732	732	732
100	100	783	53331 Dues & Fees	783	783	783
825	1,087	900	53509 IMC Printing/Copies	900	900	900
		300	53520 Rental Vehicle	300	300	300
<u>5,646</u>	<u>4,846</u>	<u>9,826</u>		<u>8,453</u>	<u>8,453</u>	<u>8,453</u>
 <u>290,151</u>	 <u>310,395</u>	 <u>222,226</u>		 <u>236,653</u>	 <u>236,653</u>	 <u>236,653</u>
<u>289,057</u>	<u>309,808</u>	<u>221,226</u>		<u>235,653</u>	<u>235,653</u>	<u>235,653</u>

BUDGET SALARY DETAIL
2023-2024

COST CENTER: STUDENT SUCCESS CENTER - COOS CAMPUS

POSITION	FTE	AMOUNT
CLASS SAL FT	1.00	37440
CLASS SAL FT	1.00	38376
CLASS SAL FT	1.00	37440
MGMT SAL FT	1.00	59726
MGMT SAL FT	0.50	43718
PT CASUAL/TEMPORARY	0.14	4000
	4.64	220700

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 2403 Counseling & Advising

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
-1,696	-2,428	-10,000	44633 Testing Fees	-10,000	-10,000	-10,000
-1,265	-2,903	-6,000	44690 Other Fees	-6,000	-6,000	-6,000
<u>-2,961</u>	<u>-5,331</u>	<u>-16,000</u>		<u>-16,000</u>	<u>-16,000</u>	<u>-16,000</u>
 <u>-2,961</u>	 <u>-5,331</u>	 <u>-16,000</u>		 <u>-16,000</u>	 <u>-16,000</u>	 <u>-16,000</u>
41,906	86,636	86,636	51111 FT Management	87,436	87,436	87,436
480	960		51112 Other Management			
	41,675	55,336	51114 FT Supervisor/Confidential	56,443	56,443	56,443
48,136	37,050	41,767	51411 FT Classified	43,437	43,437	43,437
		530	51412 Classified Overtime	530	530	530
13,735			51416 PT 10HR Classified			
255	727	800	51417 PT Casual/Temporary	800	800	800
700	100		51421 Classified Other Pay			
103,354	95,552	93,261	51521 FT Specialist	54,329	54,329	54,329
2,229	10,308	10,309	51522 PT Specialist			
<u>210,794</u>	<u>273,008</u>	<u>288,639</u>		<u>242,975</u>	<u>242,975</u>	<u>242,975</u>
FTE: 3.98	4.80	5.28		FTE: 4.03	4.03	4.03
74,290	91,096		52105 Employee Health Insurance-Employe			
8,500	5,950		52106 HSA Employer Contributions			
44	52		52107 EAP			
602	827		52108 LT Disability Insurance			
536	657		52109 Life Insurance			
610	789		52110 Workers Compensation			
20,077	27,215		52111 PERS Debt Service			
25,304	31,549		52112 PERS Retirement			
941	1,229		52113 Unemployment Expense			

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 2403 Counseling & Advising

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
15,912	20,587		52120 Taxes			
<u>146,818</u>	<u>179,951</u>					
2,151	670	1,899	53111 General Supplies	1,899	1,899	1,899
37	27	283	53112 Postage & Shipping	283	283	283
		1,966	53171 Equipment < \$5,000	1,966	1,966	1,966
		1,194	53211 Operational Travel	1,194	1,194	1,194
	500		53216 Staff Development Travel			
		290	53312 Outside Printing Services	290	290	290
		1,788	53317 Facility/Equipment Rental	1,788	1,788	1,788
	248	442	53319 Meeting Expenses	442	442	442
617		966	53331 Dues & Fees	966	966	966
161			53354 Student Support			
150		193	53357 Contracted Services & Speakers	193	193	193
		5,000	53410 Materials for Resale	5,000	5,000	5,000
3,494	668	460	53509 IMC Printing/Copies			
		500	53520 Rental Vehicle	500	500	500
<u>6,610</u>	<u>2,113</u>	<u>14,981</u>		<u>14,521</u>	<u>14,521</u>	<u>14,521</u>
<u>364,221</u>	<u>455,071</u>	<u>303,620</u>		<u>257,496</u>	<u>257,496</u>	<u>257,496</u>
<u>361,260</u>	<u>449,740</u>	<u>287,620</u>		<u>241,496</u>	<u>241,496</u>	<u>241,496</u>

BUDGET SALARY DETAIL
2023-2024

COST CENTER: COUNSELING & ADVISING - COOS CAMPUS

POSITION	FTE	AMOUNT
CLASS SAL FT	1.00	43437
FT SPECIALIST	1.00	54329
MGMT SAL FT	1.00	87436
PT CASUAL/TEMPORARY	0.03	800
SUPR/CONF FT	1.00	56443
	4.03	242445

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 2404 Student Recruitment

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
36,477	56,362	56,362	51111 FT Management	66,551	66,551	66,551
1,575	2,277		51112 Other Management			
5,937			51123 Management Sick Pay			
49,059	51,141	50,836	51411 FT Classified	51,584	51,584	51,584
1,329			51416 PT 10HR Classified			
		2,500	51417 PT Casual/Temporary	2,500	2,500	2,500
600	600	600	51421 Classified Other Pay	600	600	600
	3,480		51517 MASSC Temporary			
71,593	67,963	84,409	51521 FT Specialist	85,283	85,283	85,283
4,071	12,800		51613 General Student Employment			
<u>170,641</u>	<u>194,622</u>	<u>194,707</u>		<u>206,518</u>	<u>206,518</u>	<u>206,518</u>
FTE: 3.58	4.12	3.97		FTE: 3.96	3.96	3.96
57,514	51,622		52105 Employee Health Insurance-Employe			
9,758	6,800		52106 HSA Employer Contributions			
32	35		52107 EAP			
474	540		52108 LT Disability Insurance			
457	493		52109 Life Insurance			
435	453		52110 Workers Compensation			
16,051	19,266		52111 PERS Debt Service			
18,448	22,612		52112 PERS Retirement			
701	702		52113 Unemployment Expense			
12,534	14,376		52120 Taxes			
<u>116,404</u>	<u>116,901</u>					
933	2,985	6,335	53108 Promotional Materials & Services	10,000	10,000	10,000
1,346			53109 Furniture			
729	7,651	8,615	53111 General Supplies	2,615	2,615	2,615

2404 Student Recruitment

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 2404 Student Recruitment

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
29,209	8,023	8,588	53112 Postage & Shipping			
	772	1,725	53137 Catering/Meals	4,000	4,000	4,000
		2,800	53211 Operational Travel	3,100	3,100	3,100
	774	4,500	53212 Recruitment Travel	9,500	9,500	9,500
5,534	9,767	17,000	53219 Out of State Travel	22,000	22,000	22,000
50	3,047	3,500	53316 Advertising	3,500	3,500	3,500
3,950			53321 Purchased Services			
5,679	6,837	9,440	53331 Dues & Fees	15,500	15,500	15,500
2,177	2,291	5,000	53371 Leased Equipment	5,000	5,000	5,000
1,931	6,157	396	53509 IMC Printing/Copies			
	55		53515 Motor Pool			
74	3,116	3,300	53520 Rental Vehicle	3,000	3,000	3,000
<u>51,611</u>	<u>51,474</u>	<u>71,199</u>		<u>78,215</u>	<u>78,215</u>	<u>78,215</u>
 <u>338,656</u>	 <u>362,997</u>	 <u>265,906</u>		 <u>284,733</u>	 <u>284,733</u>	 <u>284,733</u>
338,656	362,997	265,906		284,733	284,733	284,733

BUDGET SALARY DETAIL
2023-2024

COST CENTER: STUDENT RECRUITMENT - COOS CAMPUS

POSITION	FTE	AMOUNT
CLASS SAL FT	1.00	51584
FT SPECIALIST	1.00	44569
FT SPECIALIST	0.87	40714
MGMT SAL FT	1.00	66551
PT CASUAL/TEMPORARY	0.09	2500
	3.96	205918

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 2405 Disability Student Svc

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
61,963	64,150	64,150	51111 FT Management	62,712	62,712	62,712
679			51317 Tutors			
		11,000	51318 Interp/Disability Support	11,000	11,000	11,000
<u>62,642</u>	<u>64,150</u>	<u>75,150</u>		<u>73,712</u>	<u>73,712</u>	<u>73,712</u>
FTE: 1.02	1.00	1.42		FTE: 1.40	1.40	1.40
8,647	8,857		52105 Employee Health Insurance-Employ			
10	10		52107 EAP			
191	201		52108 LT Disability Insurance			
143	143		52109 Life Insurance			
182	186		52110 Workers Compensation			
6,264	7,056		52111 PERS Debt Service			
9,812	9,950		52112 PERS Retirement			
282	289		52113 Unemployment Expense			
<u>4,807</u>	<u>4,890</u>		52120 Taxes			
30,338	31,582					
550	61	1,087	53111 General Supplies	1,087	1,087	1,087
1		11	53112 Postage & Shipping			
		531	53113 Software < \$5,000	531	531	531
193		1,225	53171 Equipment < \$5,000	1,225	1,225	1,225
		104	53211 Operational Travel			
	1,994		53321 Purchased Services			
		848	53331 Dues & Fees	848	848	848
892	242	152	53509 IMC Printing/Copies			

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 2405 Disability Student Svc

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
		396	53520 Rental Vehicle	500	500	500
<u>1,636</u>	<u>2,297</u>	<u>4,354</u>		<u>4,191</u>	<u>4,191</u>	<u>4,191</u>
 <u>94,616</u>	 <u>98,029</u>	 <u>79,504</u>		 <u>77,903</u>	 <u>77,903</u>	 <u>77,903</u>
<u>94,616</u>	<u>98,029</u>	<u>79,504</u>		<u>77,903</u>	<u>77,903</u>	<u>77,903</u>

BUDGET SALARY DETAIL
2023-2024

COST CENTER: DISABILITY STUDENT SVC - COOS CAMPUS

POSITION	FTE	AMOUNT
INTERP/DISABILITY SUPPORT	0.40	11000
MGMT SAL FT	1.00	62712
	1.40	73712

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 2406 Misc Student Svc

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
44,453	46,249	46,072	51411 FT Classified	47,915	47,915	47,915
		2,359	51412 Classified Overtime	2,359	2,359	2,359
600	600	600	51421 Classified Other Pay	600	600	600
<u>45,053</u>	<u>46,849</u>	<u>49,031</u>		<u>50,874</u>	<u>50,874</u>	<u>50,874</u>
FTE: 1.00	1.00	1.00		FTE: 1.00	1.00	1.00
6,998	7,182		52105 Employee Health Insurance-Employ			
1,700	1,700		52106 HSA Employer Contributions			
10	10		52107 EAP			
135	145		52108 LT Disability Insurance			
143	143		52109 Life Insurance			
131	136		52110 Workers Compensation			
4,543	5,153		52111 PERS Debt Service			
7,079	7,266		52112 PERS Retirement			
203	211		52113 Unemployment Expense			
3,417	3,567		52120 Taxes			
<u>24,358</u>	<u>25,513</u>					
255	1,851	300	53111 General Supplies	300	300	300
2,363	858	392	53112 Postage & Shipping			
5,507	3,741	6,734	53321 Purchased Services	6,000	6,000	6,000
	253		53509 IMC Printing/Copies			
<u>8,125</u>	<u>6,702</u>	<u>7,426</u>		<u>6,300</u>	<u>6,300</u>	<u>6,300</u>
<u>77,536</u>	<u>79,065</u>	<u>56,457</u>		<u>57,174</u>	<u>57,174</u>	<u>57,174</u>
77,536	79,065	56,457		57,174	57,174	57,174

2406 Misc Student Svc

BUDGET SALARY DETAIL
2023-2024

COST CENTER: MISC STUDENT SVC - COOS CAMPUS

POSITION	FTE	AMOUNT
CLASS SAL FT	1.00	47915
	1.00	47915

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 2407 Student Retention

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
		966	53111 General Supplies	466	466	466
		700	53211 Operational Travel	1,200	1,200	1,200
		2,157	53319 Meeting Expenses	2,157	2,157	2,157
210		674	53357 Contracted Services & Speakers	674	674	674
<u>210</u>		<u>4,497</u>		<u>4,497</u>	<u>4,497</u>	<u>4,497</u>
<u>210</u>		<u>4,497</u>		<u>4,497</u>	<u>4,497</u>	<u>4,497</u>
<u>210</u>		<u>4,497</u>		<u>4,497</u>	<u>4,497</u>	<u>4,497</u>

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 2409 New Student Orientation

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
	560	590	53111 General Supplies	532	532	532
10,939	16,388	17,797	53357 Contracted Services & Speakers	17,855	17,855	17,855
<u>10,939</u>	<u>16,947</u>	<u>18,387</u>		<u>18,387</u>	<u>18,387</u>	<u>18,387</u>
 <u>10,939</u>	 <u>16,947</u>	 <u>18,387</u>		 <u>18,387</u>	 <u>18,387</u>	 <u>18,387</u>
 <u>10,939</u>	 <u>16,947</u>	 <u>18,387</u>		 <u>18,387</u>	 <u>18,387</u>	 <u>18,387</u>

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 2410 Diversity, Equity & Inclusion

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
		350	53108 Promotional Materials & Services	250	250	250
		375	53331 Dues & Fees	470	470	470
		995	53357 Contracted Services & Speakers	1,000	1,000	1,000
		1,720		1,720	1,720	1,720
 	 	 1,720		 1,720	 1,720	 1,720
		1,720		1,720	1,720	1,720

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 2411 Leadership SWOCC

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
1,640		500	53111 General Supplies	500	500	500
		2,800	53137 Catering/Meals	2,800	2,800	2,800
		400	53211 Operational Travel	400	400	400
<u>1,640</u>	<u></u>	<u>3,700</u>		<u>3,700</u>	<u>3,700</u>	<u>3,700</u>
<u>1,640</u>	<u></u>	<u>3,700</u>		<u>3,700</u>	<u>3,700</u>	<u>3,700</u>
<u>1,640</u>	<u></u>	<u>3,700</u>		<u>3,700</u>	<u>3,700</u>	<u>3,700</u>

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 2412 Academic Partnerships

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
42,236	62,712	62,712	51111 FT Management	63,967	63,967	63,967
	358		51211 FT Faculty			
40,833			51521 FT Specialist	44,161	44,161	44,161
			51522 PT Specialist	10,515	10,515	10,515
<u>83,070</u>	<u>63,070</u>	<u>62,712</u>		<u>118,643</u>	<u>118,643</u>	<u>118,643</u>
FTE: 1.82	1.00	1.00		FTE: 2.25	2.25	2.25
19,814	15,277		52105 Employee Health Insurance-Employe			
5,100	3,400		52106 HSA Employer Contributions			
17	10		52107 EAP			
236	185		52108 LT Disability Insurance			
259	143		52109 Life Insurance			
241	183		52110 Workers Compensation			
8,307	6,938		52111 PERS Debt Service			
8,008	7,455		52112 PERS Retirement			
374	284		52113 Unemployment Expense			
6,287	4,771		52120 Employer PR Taxes			
<u>48,642</u>	<u>38,646</u>					
999	335	2,100	53111 General Supplies	2,000	2,000	2,000
		1,264	53137 Catering/Meals	1,164	1,164	1,164
240	595	2,800	53211 Operational Travel	3,000	3,000	3,000
	1,095		53354 Student Support			
15	89	48	53509 IMC Printing/Copies			
	57		53515 Motor Pool			

Southwestern Oregon Community College
2023-2024

Cost Center -- 2412 Academic Partnerships

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
		500	53520 Rental Vehicle	500	500	500
<u>1,255</u>	<u>2,171</u>	<u>6,712</u>		<u>6,664</u>	<u>6,664</u>	<u>6,664</u>
 <u>132,966</u>	 <u>103,887</u>	 <u>69,424</u>		 <u>125,307</u>	 <u>125,307</u>	 <u>125,307</u>
<u>132,966</u>	<u>103,887</u>	<u>69,424</u>		<u>125,307</u>	<u>125,307</u>	<u>125,307</u>

BUDGET SALARY DETAIL
2023-2024

COST CENTER: ACADEMIC PARTNERSHIPS - COOS CAMPUS

POSITION	FTE	AMOUNT
FT SPECIALIST	1.00	44161
MGMT SAL FT	1.00	63967
PT SPECIALIST	0.25	10515
	2.25	118643

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 2413 Graduation

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
		350	53111 General Supplies			
	3,000	2,416	53137 Catering/Meals	2,416	2,416	2,416
5,087	12,646	5,186	53321 Purchased Services	5,536	5,536	5,536
<u>5,087</u>	<u>15,646</u>	<u>7,952</u>		<u>7,952</u>	<u>7,952</u>	<u>7,952</u>
 <u>5,087</u>	 <u>15,646</u>	 <u>7,952</u>		 <u>7,952</u>	 <u>7,952</u>	 <u>7,952</u>
<u>5,087</u>	<u>15,646</u>	<u>7,952</u>		<u>7,952</u>	<u>7,952</u>	<u>7,952</u>

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 3101 Board of Ed

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
	-280		45217 Expense Reimbursements			
	-280					
	-280					
467	534	690	53111 General Supplies	500	500	500
		2,250	53130 Donations	2,250	2,250	2,250
	2,912	6,113	53211 Operational Travel	6,000	6,000	6,000
	423	2,980	53319 Meeting Expenses	3,000	3,000	3,000
82,022	54,593	60,390	53331 Dues & Fees	60,798	60,798	60,798
			53339 Elections	12,000	12,000	12,000
		250	53515 Motor Pool	250	250	250
82,489	58,463	72,673		84,798	84,798	84,798
82,489	58,463	72,673		84,798	84,798	84,798
82,489	58,183	72,673		84,798	84,798	84,798

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 3102 Presidents Office

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
-480	-480	-504	45003 Supplies Sales	-504	-504	-504
-480	-480	-504		-504	-504	-504
-480	-480	-504		-504	-504	-504
313,312	284,158	237,358	51111 FT Management	242,358	242,358	242,358
9,660	9,660		51112 Other Management			
322,972	293,818	237,358		242,358	242,358	242,358
FTE: 2.00	2.00	2.00		FTE: 2.00	2.00	2.00
37,656	38,478		52105 Employee Health Insurance-Employ			
9,200	9,200		52106 HSA Employer Contributions			
19	20		52107 EAP			
665	670		52108 LT Disability Insurance			
286	286		52109 Life Insurance			
915	830		52110 Workers Compensation			
16,828	31,495		52111 PERS Debt Service			
51,878	39,239		52112 PERS Retirement			
1,420	1,288		52113 Unemployment Expense			
17,186	17,008		52120 Taxes			
136,051	138,515					
590	1,393	1,656	53111 General Supplies	1,011	1,011	1,011
18	16	115	53112 Postage & Shipping			
225		1,976	53113 Software < \$5,000	1,024	1,024	1,024
2,556			53171 Equipment < \$5,000			
	2,024	10,500	53211 Operational Travel	10,500	10,500	10,500

3102 Presidents Office

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 3102 Presidents Office

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
		3,000	53216 Staff Development Travel	3,000	3,000	3,000
678	802	2,495	53319 Meeting Expenses	4,000	4,000	4,000
2,646	3,783	6,260	53331 Dues & Fees	10,775	10,775	10,775
2,102		3,864	53363 Professional Services	3,864	3,864	3,864
1,811	1,811	1,950	53371 Leased Equipment	1,950	1,950	1,950
797	858	504	53410 Materials for Resale	504	504	504
		1,365	53509 IMC Printing/Copies			
		24	53520 Rental Vehicle	976	976	976
<u>11,423</u>	<u>10,687</u>	<u>33,709</u>		<u>37,604</u>	<u>37,604</u>	<u>37,604</u>
 <u>470,447</u>	 <u>443,021</u>	 <u>271,067</u>		 <u>279,962</u>	 <u>279,962</u>	 <u>279,962</u>
<u>469,967</u>	<u>442,541</u>	<u>270,563</u>		<u>279,458</u>	<u>279,458</u>	<u>279,458</u>

BUDGET SALARY DETAIL
2023-2024

COST CENTER: PRESIDENTS OFFICE - COOS CAMPUS

POSITION	FTE	AMOUNT

MGMT SAL FT	1.00	67358
MGMT SAL FT	1.00	175000

	2.00	242358

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 3104 Development

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
118,182	121,066	121,066	51111 FT Management	157,791	157,791	157,791
960	960		51112 Other Management			
<u>119,142</u>	<u>122,026</u>	<u>121,066</u>		<u>157,791</u>	<u>157,791</u>	<u>157,791</u>
FTE: 1.50	1.50	1.50		FTE: 2.00	2.00	2.00
20,030	31,724		52105 Employee Health Insurance-Employe			
5,100	6,800		52106 HSA Employer Contributions			
19	20		52107 EAP			
365	380		52108 LT Disability Insurance			
286	286		52109 Life Insurance			
345	354		52110 Workers Compensation			
11,914	13,423		52111 PERS Debt Service			
11,485	14,423		52112 PERS Retirement			
536	549		52113 Unemployment Expense			
9,051	9,266		52120 Taxes			
<u>59,131</u>	<u>77,225</u>					
48		170	53111 General Supplies	170	170	170
1			53112 Postage & Shipping			
<u>48</u>		<u>170</u>		<u>170</u>	<u>170</u>	<u>170</u>
<u>178,322</u>	<u>199,251</u>	<u>121,236</u>		<u>157,961</u>	<u>157,961</u>	<u>157,961</u>
178,322	199,251	121,236		157,961	157,961	157,961

BUDGET SALARY DETAIL
2023-2024

COST CENTER: DEVELOPMENT - COOS CAMPUS

POSITION	FTE	AMOUNT

MGMT SAL FT	1.00	89185
MGMT SAL FT	1.00	68606

	2.00	157791

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 3105 Communications

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
48,624	54,251	54,251	51111 FT Management	55,336	55,336	55,336
880	960		51112 Other Management			
550			51517 MASSC Temporary			
<u>50,054</u>	<u>55,211</u>	<u>54,251</u>		<u>55,336</u>	<u>55,336</u>	<u>55,336</u>
FTE: 1.02	1.00	1.00		FTE: 1.00	1.00	1.00
13,672	15,277		52105 Employee Health Insurance-Employ			
3,400	3,400		52106 HSA Employer Contributions			
9	10		52107 EAP			
150	170		52108 LT Disability Insurance			
131	143		52109 Life Insurance			
144	160		52110 Workers Compensation			
4,950	6,073		52111 PERS Debt Service			
4,772	6,526		52112 PERS Retirement			
225	248		52113 Unemployment Expense			
3,784	4,027		52120 Taxes			
<u>31,237</u>	<u>36,035</u>					
490	337	1,100	53111 General Supplies	2,000	2,000	2,000
6,520	9,222	9,300	53112 Postage & Shipping	10,400	10,400	10,400
1,520	1,520	1,800	53113 Software < \$5,000	1,950	1,950	1,950
	327	100	53171 Equipment < \$5,000	100	100	100
			53211 Operational Travel	500	500	500
			53216 Staff Development Travel	1,000	1,000	1,000
42,763	38,253	49,640	53312 Outside Printing Services	44,000	44,000	44,000
40,909	56,419	50,200	53316 Advertising	52,590	52,590	52,590
527	292	750	53331 Dues & Fees	750	750	750
		60,000	53363 Professional Services	60,000	60,000	60,000

3105 Communications

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 3105 Communications

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
150	296	200	53509 IMC Printing/Copies	200	200	200
<u>92,879</u>	<u>106,665</u>	<u>173,090</u>		<u>173,490</u>	<u>173,490</u>	<u>173,490</u>
 <u>174,170</u>	 <u>197,912</u>	 <u>227,341</u>		 <u>228,826</u>	 <u>228,826</u>	 <u>228,826</u>
174,170	197,912	227,341		228,826	228,826	228,826

BUDGET SALARY DETAIL
2023-2024

COST CENTER: COMMUNICATIONS - COOS CAMPUS

POSITION	FTE	AMOUNT

MGMTSAL FT	1.00	55336

	1.00	55336

Southwestern Oregon Community College
2023-2024

Cost Center -- 3106 Assessment

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
100			53111 General Supplies			
100						
100						
100						

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 3107 Grant Development

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
		318	53111 General Supplies	400	400	400
51,823	23,335	58,631	53357 Contracted Services & Speakers	60,000	60,000	60,000
<u>51,823</u>	<u>23,335</u>	<u>58,949</u>		<u>60,400</u>	<u>60,400</u>	<u>60,400</u>
<u>51,823</u>	<u>23,335</u>	<u>58,949</u>		<u>60,400</u>	<u>60,400</u>	<u>60,400</u>
<u>51,823</u>	<u>23,335</u>	<u>58,949</u>		<u>60,400</u>	<u>60,400</u>	<u>60,400</u>

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 3108 Accreditation

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
799	550	1,658	53219 Out of State Travel	1,000	1,000	1,000
	150		53319 Meeting Expenses			
16,270	15,267	27,366	53331 Dues & Fees	27,210	27,210	27,210
		637	53520 Rental Vehicle			
<u>17,069</u>	<u>15,967</u>	<u>29,661</u>		<u>28,210</u>	<u>28,210</u>	<u>28,210</u>
<u>17,069</u>	<u>15,967</u>	<u>29,661</u>		<u>28,210</u>	<u>28,210</u>	<u>28,210</u>
<u>17,069</u>	<u>15,967</u>	<u>29,661</u>		<u>28,210</u>	<u>28,210</u>	<u>28,210</u>

Southwestern Oregon Community College
2023-2024

Cost Center -- 3109 In-Service

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
	1,151	272	53137 Catering/Meals			
		2,636	53321 Purchased Services	2,636	2,636	2,636
	1,151	2,908		2,636	2,636	2,636
	1,151	2,908		2,636	2,636	2,636
	1,151	2,908		2,636	2,636	2,636

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 3114 Institutional Effectiveness

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
99,773	50,029	80,039	51111 FT Management	80,039	80,039	80,039
400	596		51112 Other Management			
		150	51311 PT Faculty			
3,998	33,723		51517 MASSC Temporary			
46,836	22,522	59,726	51521 FT Specialist	59,726	59,726	59,726
<u>151,007</u>	<u>106,870</u>	<u>139,915</u>		<u>139,765</u>	<u>139,765</u>	<u>139,765</u>
FTE: 1.91	1.56	2.00		FTE: 2.00	2.00	2.00
36,305	19,539		52105 Employee Health Insurance-Employ			
8,500	3,400		52106 HSA Employer Contributions			
20	12		52107 EAP			
409	204		52108 LT Disability Insurance			
298	167		52109 Life Insurance			
438	296		52110 Workers Compensation			
14,730	8,009		52111 PERS Debt Service			
18,946	9,785		52112 PERS Retirement			
680	459		52113 Unemployment Expense			
11,290	8,050		52120 Taxes			
<u>91,614</u>	<u>49,921</u>					
	47	250	53111 General Supplies	250	250	250
		700	53171 Equipment < \$5,000			
352		950	53216 Staff Development Travel	950	950	950
89	100	2,050	53219 Out of State Travel	1,700	1,700	1,700
100	3,430	2,366	53321 Purchased Services	5,354	5,354	5,354
170		340	53331 Dues & Fees	360	360	360

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 3114 Institutional Effectiveness

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
	39		53509 IMC Printing/Copies			
710	3,616	6,656		8,614	8,614	8,614
243,331	160,407	146,571		148,379	148,379	148,379
243,331	160,407	146,571		148,379	148,379	148,379

BUDGET SALARY DETAIL
2023-2024

COST CENTER: INSTITUTIONAL EFFECTIVENESS - COOS CAMPUS

POSITION	FTE	AMOUNT
FT SPECIALIST	1.00	59726
MGMT SAL FT	1.00	80039
	2.00	139765

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 3116 Information Technologies

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
94,670	99,951	147,332	51111 FT Management	151,903	151,903	151,903
5,071	4,320		51112 Other Management			
168,142	137,714	180,455	51114 FT Supervisor/Confidential	184,064	184,064	184,064
155,661	207,495	241,343	51411 FT Classified	251,848	251,848	251,848
		10,000	51412 Classified Overtime	10,000	10,000	10,000
	2,376	15,117	51416 PT 10HR Classified			
2,724		1,000	51417 PT Casual/Temporary	1,000	1,000	1,000
1,200	1,600	1,800	51421 Classified Other Pay	1,800	1,800	1,800
	1,339		51517 MASSC Temporary			
171,180	121,253	62,050	51521 FT Specialist	63,291	63,291	63,291
598,648	576,047	659,097		663,906	663,906	663,906
FTE: 10.50	10.69	12.52		FTE: 12.04	12.04	12.04
143,231	174,203		52105 Employee Health Insurance-Employe			
25,500	22,125		52106 HSA Employer Contributions			
98	111		52107 EAP			
1,730	1,779		52108 LT Disability Insurance			
1,462	1,517		52109 Life Insurance			
3,031	1,600		52110 Workers Compensation			
55,751	57,040		52111 PERS Debt Service			
60,866	64,351		52112 PERS Retirement			
2,536	2,411		52113 Unemployment Expense			
44,906	43,389		52120 Taxes			
339,112	368,527					
1,033	1,006	2,000	53111 General Supplies	2,000	2,000	2,000
33		55	53112 Postage & Shipping	50	50	50
8,643		5,500	53113 Software < \$5,000	5,500	5,500	5,500

3116 Information Technologies

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 3116 Information Technologies

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
	3,406	1,000	53171 Equipment < \$5,000	1,000	1,000	1,000
48	789	3,000	53211 Operational Travel	3,000	3,000	3,000
1,294	175	3,000	53216 Staff Development Travel	3,000	3,000	3,000
992			53219 Out of State Travel	8,000	8,000	8,000
94,234	85,046	97,520	53314 Telephone Services	133,699	133,699	133,699
		1,000	53319 Meeting Expenses	1,000	1,000	1,000
300		350	53331 Dues & Fees	350	350	350
			53351 Cybersecurity	25,000	25,000	25,000
429,918	431,815	746,947	53352 Maintenance Contracts	761,497	761,497	761,497
48,476	23,957	32,959	53357 Contracted Services & Speakers	63,250	63,250	63,250
688	6,131		53363 Professional Services			
91	113	6	53509 IMC Printing/Copies			
	697		53515 Motor Pool			
18		300	53520 Rental Vehicle	300	300	300
<u>585,766</u>	<u>553,134</u>	<u>893,637</u>		<u>1,007,646</u>	<u>1,007,646</u>	<u>1,007,646</u>
	20,218		57020 Computer/Software Equip > \$5,000			
	<u>20,218</u>					
<u>1,523,527</u>	<u>1,517,926</u>	<u>1,552,734</u>		<u>1,671,552</u>	<u>1,671,552</u>	<u>1,671,552</u>
<u>1,523,527</u>	<u>1,517,926</u>	<u>1,552,734</u>		<u>1,671,552</u>	<u>1,671,552</u>	<u>1,671,552</u>

BUDGET SALARY DETAIL
2023-2024

COST CENTER: INFORMATION TECHNOLOGIES - COOS CAMPUS

POSITION	FTE	AMOUNT
CLASS SAL FT	1.00	33945
CLASS SAL FT	1.00	49082
CLASS SAL FT	1.00	40301
CLASS SAL FT	1.00	51570
CLASS SAL FT	1.00	35633
CLASS SAL FT	1.00	41318
FT SPECIALIST	1.00	63291
MGMT SAL FT	1.00	64557
MGMT SAL FT	1.00	87346
PT CASUAL/TEMPORARY	0.04	1000
SUPR/CONF FT	1.00	58723
SUPR/CONF FT	1.00	63291
SUPR/CONF FT	1.00	62050
	12.04	652107

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 3117 Tech Equip Replacement

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
2,030	1,608	2,000	53111 General Supplies	2,000	2,000	2,000
		50	53112 Postage & Shipping	50	50	50
1,498			53113 Software < \$5,000			
100	999	5,000	53117 Computer Supplies	5,000	5,000	5,000
110,150	156,488	125,000	53171 Equipment < \$5,000	125,000	125,000	125,000
97,250	99,466		53352 Maintenance Contracts			
<u>211,029</u>	<u>258,561</u>	<u>132,050</u>		<u>132,050</u>	<u>132,050</u>	<u>132,050</u>
74,281	8,181	70,000	57020 Computer/Software Equip >\$5,000	70,000	70,000	70,000
<u>74,281</u>	<u>8,181</u>	<u>70,000</u>		<u>70,000</u>	<u>70,000</u>	<u>70,000</u>
<u>285,310</u>	<u>266,741</u>	<u>202,050</u>		<u>202,050</u>	<u>202,050</u>	<u>202,050</u>
<u>285,310</u>	<u>266,741</u>	<u>202,050</u>		<u>202,050</u>	<u>202,050</u>	<u>202,050</u>

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 3118 Web Systems

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
46,754			51521 FT Specialist			
46,754						
FTE: 0.83				FTE:		
15,889			52105 Employee Health Insurance-Employ			
1,700			52106 HSA Employer Contributions			
7			52107 EAP			
135			52108 LT Disability Insurance			
107			52109 Life Insurance			
136			52110 Workers Compensation			
4,227			52111 PERS Debt Service			
4,074			52112 PERS Retirement			
210			52113 Unemployment Expense			
3,455			52120 Employer PR Taxes			
29,940						
	104		53137 Catering/Meals			
1,253			53352 Maintenance Contracts			
	33,550		53363 Professional Fees			
1,253	33,654					
77,947	33,654					
77,947	33,654					

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 3201 Financial Aid Services

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
41,200	42,469	42,469	51111 FT Management	43,718	43,718	43,718
480	480		51112 Other Management			
2,409	48,655	49,137	51114 FT Supervisor/Confidential	54,173	54,173	54,173
139,714	115,655	126,735	51411 FT Classified	130,832	130,832	130,832
		5,437	51412 Classified Overtime	5,437	5,437	5,437
		28,581	51415 PT 20HR Classified			
1,725	1,550	1,800	51421 Classified Other Pay	1,800	1,800	1,800
<u>185,528</u>	<u>208,809</u>	<u>254,159</u>		<u>235,960</u>	<u>235,960</u>	<u>235,960</u>
FTE: 3.58	4.18	5.28		FTE: 4.50	4.50	4.50
48,560	66,583		52105 Employee Health Insurance-Employ			
8,500	13,742		52106 HSA Employer Contributions			
33	42		52107 EAP			
532	655		52108 LT Disability Insurance			
488	595		52109 Life Insurance			
609	563		52110 Workers Compensation			
18,648	22,558		52111 PERS Debt Service			
20,631	25,825		52112 PERS Retirement			
835	923		52113 Unemployment Expense			
13,960	15,670		52120 Taxes			
<u>112,795</u>	<u>147,155</u>					
933	235	1,549	53111 General Supplies	1,549	1,549	1,549
3,343	1,125	2,595	53112 Postage & Shipping			
178	1,269	4,156	53211 Operational Travel	4,156	4,156	4,156
		400	53321 Purchased Services	400	400	400
4,917	4,760	15,050	53331 Dues & Fees	15,050	15,050	15,050
3,569	2,113	2,474	53509 IMC Printing/Copies			

3201 Financial Aid Services

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 3201 Financial Aid Services

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
		500	53520 Rental Vehicle	500	500	500
<u>12,940</u>	<u>9,501</u>	<u>26,724</u>		<u>21,655</u>	<u>21,655</u>	<u>21,655</u>
 <u>311,263</u>	 <u>365,465</u>	 <u>280,883</u>		 <u>257,615</u>	 <u>257,615</u>	 <u>257,615</u>
311,263	365,465	280,883		257,615	257,615	257,615

BUDGET SALARY DETAIL
2023-2024

COST CENTER: FINANCIAL AID SERVICES - COOS CAMPUS

POSITION	FTE	AMOUNT
CLASS SAL FT	1.00	49082
CLASS SAL FT	1.00	43394
CLASS SAL FT	1.00	38356
MGMT SAL FT	0.50	43718
SUPR/CONF FT	1.00	54173
	4.50	228723

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 3203 Business Services

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
85,233	95,155	80,039	51111 FT Management	80,039	80,039	80,039
2,605	2,880		51112 Other Management			
45,088	46,303	46,303	51114 FT Supervisor/Confidential	47,229	47,229	47,229
		3,000	51115 Confidential Overtime	3,000	3,000	3,000
169,077	181,172	154,651	51411 FT Classified	159,257	159,257	159,257
		2,000	51412 Classified Overtime	2,000	2,000	2,000
			51416 PT 10HR Classified	19,001	19,001	19,001
1,388	888	738	51421 Classified Other Pay	738	738	738
57,373	62,790	59,095	51521 FT Specialist	62,712	62,712	62,712
22,544	23,965	23,152	51522 PT Specialist			
<u>383,308</u>	<u>413,152</u>	<u>368,978</u>		<u>373,976</u>	<u>373,976</u>	<u>373,976</u>
FTE: 7.86	6.66	6.73		FTE: 6.71	6.71	6.71
113,425	102,927		52105 Employee Health Insurance-Employe			
13,532	10,982		52106 HSA Employer Contributions			
70	72		52107 EAP			
1,067	1,061		52108 LT Disability Insurance			
902	866		52109 Life Insurance			
1,102	1,092		52110 Workers Compensation			
37,765	39,968		52111 PERS Debt Service			
43,417	45,299		52112 PERS Retirement			
1,725	1,826		52113 Unemployment Expense			
28,815	31,213		52120 Taxes			
<u>241,819</u>	<u>235,306</u>					
1,984	1,064	3,000	53111 General Supplies	3,000	3,000	3,000
6,130	4,030	2,533	53112 Postage & Shipping			
		1,200	53113 Software < \$5,000	1,000	1,000	1,000

3203 Business Services

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 3203 Business Services

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
1,099			53171 Equipment < \$5,000			
		800	53211 Operational Travel	800	800	800
1,182	270	1,675	53216 Staff Development Travel	1,675	1,675	1,675
2,015	1,706	3,650	53312 Outside Printing Services	4,850	4,850	4,850
708	687	1,000	53316 Advertising	1,000	1,000	1,000
		300	53321 Purchased Services	300	300	300
435	285	775	53331 Dues & Fees	775	775	775
8,427	6,366	1,858	53509 IMC Printing/Copies			
<u>21,980</u>	<u>14,407</u>	<u>16,791</u>		<u>13,400</u>	<u>13,400</u>	<u>13,400</u>
 <u>647,107</u>	 <u>662,865</u>	 <u>385,769</u>		 <u>387,376</u>	 <u>387,376</u>	 <u>387,376</u>
<u>647,107</u>	<u>662,865</u>	<u>385,769</u>		<u>387,376</u>	<u>387,376</u>	<u>387,376</u>

BUDGET SALARY DETAIL
2023-2024

COST CENTER: BUSINESS SERVICES - COOS CAMPUS

POSITION	FTE	AMOUNT
10 HR PT CLASS SAL	0.48	19001
CLASS SAL FT	1.00	51584
CLASS SAL FT	1.00	46725
CLASS SAL FT	1.00	49083
CLASS SAL FT	0.23	11865
FT SPECIALIST	1.00	62712
MGMT SAL FT	1.00	80039
SUPR/CONF FT	1.00	47229
	6.71	368238

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 3205 Human Resources

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
106,090	106,090	106,090	51111 FT Management	95,517	95,517	95,517
2,095	2,220		51112 Other Management			
86,272	89,133	88,548	51114 FT Supervisor/Confidential	90,318	90,318	90,318
		2,500	51517 MASSC Temporary	2,500	2,500	2,500
44,751	46,303	46,303	51521 FT Specialist	49,137	49,137	49,137
<u>239,208</u>	<u>243,746</u>	<u>243,441</u>		<u>237,472</u>	<u>237,472</u>	<u>237,472</u>
FTE: 3.75	3.75	3.85		FTE: 3.84	3.84	3.84
61,387	62,880		52105 Employee Health Insurance-Employ			
8,500	8,500		52106 HSA Employer Contributions			
38	41		52107 EAP			
662	665		52108 LT Disability Insurance			
452	428		52109 Life Insurance			
694	707		52110 Workers Compensation			
23,921	26,812		52111 PERS Debt Service			
33,131	34,977		52112 PERS Retirement			
1,076	1,097		52113 Unemployment Expense			
17,814	18,112		52120 Taxes			
<u>147,677</u>	<u>154,219</u>					
289	219	462	53111 General Supplies	500	500	500
168	334	116	53112 Postage & Shipping			
232		175	53117 Computer Supplies	300	300	300
		500	53171 Equipment < \$5,000	400	400	400
	1,787	7,000	53211 Operational Travel	8,000	8,000	8,000
3,219	9,404	13,000	53212 Recruitment Travel	12,000	12,000	12,000
1,379		2,000	53216 Staff Development Travel	2,000	2,000	2,000
4,557	5,524	8,000	53316 Advertising	8,000	8,000	8,000

3205 Human Resources

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 3205 Human Resources

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
		413	53319 Meeting Expenses	350	350	350
1,117	500	2,000	53321 Purchased Services	1,000	1,000	1,000
1,178	1,129	1,000	53331 Dues & Fees	1,000	1,000	1,000
8,087	7,392	11,200	53357 Contracted Services & Speakers	10,000	10,000	10,000
5,826	3,487	3,800	53363 Professional Services	5,000	5,000	5,000
2,719	3,637	5,288	53509 IMC Printing/Copies			
<u>28,770</u>	<u>33,414</u>	<u>54,954</u>		<u>48,550</u>	<u>48,550</u>	<u>48,550</u>
 <u>415,655</u>	 <u>431,379</u>	 <u>298,395</u>		 <u>286,022</u>	 <u>286,022</u>	 <u>286,022</u>
<u>415,655</u>	<u>431,379</u>	<u>298,395</u>		<u>286,022</u>	<u>286,022</u>	<u>286,022</u>

BUDGET SALARY DETAIL
2023-2024

COST CENTER: HUMAN RESOURCES - COOS CAMPUS

POSITION	FTE	AMOUNT
FT SPECIALIST	1.00	49137
MASSC TEMPORARY	0.09	2500
MGMT SAL FT	1.00	95517
SUPR/CONF FT	0.75	30041
SUPR/CONF FT	1.00	60277
	3.84	237472

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 3206 Retirement Expense

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
115,604		22,952	51913 MASSC Leave Buyout	44,622	44,622	44,622
22,963	27,175	65,839	51914 Faculty Leave Buyout	128,049	128,049	128,049
10,736	1,029		51915 Classified Leave Buyout	7,587	7,587	7,587
<u>149,303</u>	<u>28,204</u>	<u>88,791</u>		<u>180,258</u>	<u>180,258</u>	<u>180,258</u>
FTE: 0.00	0.00			FTE:		
26,744	43,289	50,000	52102 MASSC Health Insurance	50,000	50,000	50,000
24,983	15,588	50,000	52103 Faculty Health Insurance	50,000	50,000	50,000
84,176	102,627	50,000	52104 Classified Health Insurance	50,000	50,000	50,000
25			52111 PERS Debt Service			
39			52112 PERS Retirement			
103			52113 Unemployment Expense			
11,422	2,158		52120 Taxes			
<u>147,492</u>	<u>163,662</u>	<u>150,000</u>		<u>150,000</u>	<u>150,000</u>	<u>150,000</u>
<u>296,794</u>	<u>191,865</u>	<u>238,791</u>		<u>330,258</u>	<u>330,258</u>	<u>330,258</u>
296,794	191,865	238,791		330,258	330,258	330,258

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 3207 Professional Services

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
360		650	53316 Advertising	650	650	650
6,582	18,649	17,650	53360 Labor Legal Services	25,000	25,000	25,000
638	26,740	9,080	53361 Legal Services	9,080	9,080	9,080
54,450	50,375	42,700	53362 Auditing Services	103,000	103,000	103,000
7,477	17,894	34,650	53363 Professional Services	35,000	35,000	35,000
	15,127	28,000	53364 Labor Contract Services	28,000	28,000	28,000
4,188	7,066	9,000	53365 Architectural Services	9,000	9,000	9,000
<u>73,694</u>	<u>135,851</u>	<u>141,730</u>		<u>209,730</u>	<u>209,730</u>	<u>209,730</u>
 <u>73,694</u>	 <u>135,851</u>	 <u>141,730</u>		 <u>209,730</u>	 <u>209,730</u>	 <u>209,730</u>
<u>73,694</u>	<u>135,851</u>	<u>141,730</u>		<u>209,730</u>	<u>209,730</u>	<u>209,730</u>

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 3209 Gen to College Support

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
-3,373	-475	-5,000	44637 Billing Services Fees	-5,000	-5,000	-5,000
-3,373	-475	-5,000		-5,000	-5,000	-5,000
-137,937	-100,258	-90,000	45190 Other Interest	-90,000	-90,000	-90,000
-137,937	-100,258	-90,000		-90,000	-90,000	-90,000
-141,309	-100,733	-95,000		-95,000	-95,000	-95,000
2,333		565,400	51525 Other Salaries	750,656	750,656	750,656
2,333		565,400		750,656	750,656	750,656
FTE: 0.00	0.00			FTE:		
57			52110 Workers Compensation			
120	446		52111 PERS Debt Service			
-437	-1,195		52112 PERS Retirement			
27,230	36,216		52113 Unemployment Expense			
170	165		52120 Taxes			
-973	625	6,343,936	52190 PR Costs/Fringe	6,570,265	6,570,265	6,570,265
26,167	36,257	6,343,936		6,570,265	6,570,265	6,570,265
	720	4,801	53111 General Supplies	2,061	2,061	2,061
39		51,214	53112 Postage & Shipping	68,920	68,920	68,920
1			53124 Cash - Over (Short)			
60,549	74,755	41,680	53125 Credit Card Fees	41,680	41,680	41,680
4,778	6,837		53126 Bank Service Charges			
3,255	2,322	14,049	53170 Safety/Security Equipment	14,049	14,049	14,049

3209 Gen to College Support

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 3209 Gen to College Support

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
1,857	599	4,000	53171 Equipment < \$5,000	4,000	4,000	4,000
		1,000	53211 Operational Travel	1,000	1,000	1,000
25	45	50	53314 Telephone Services	50	50	50
375,000	457,500	457,500	53317 Facility/Equipment Rental	475,983	475,983	475,983
		2,648	53321 Purchased Services	690	690	690
317	501	500	53331 Dues & Fees	500	500	500
1,756	1,610	1,760	53338 Cable TV	1,760	1,760	1,760
5,250	5,375	12,000	53357 Contracted Services & Speakers	12,000	12,000	12,000
1,179		6,803	53363 Professional Services	15,197	15,197	15,197
		2,000	53364 Labor Contract Services	2,000	2,000	2,000
173,006	186,846	204,448	53370 Insurance	224,448	224,448	224,448
125		42,043	53509 IMC Printing/Copies	95,000	95,000	95,000
		3,500	53610 Equipment Repair	3,500	3,500	3,500
<u>627,137</u>	<u>737,110</u>	<u>849,996</u>		<u>962,838</u>	<u>962,838</u>	<u>962,838</u>
3,384		1,000	55901 Collection Expense	1,000	1,000	1,000
		500	55903 Administrative Expense	500	500	500
784	516	10,000	55909 Acct Receivable Write - Off	10,000	10,000	10,000
<u>4,168</u>	<u>516</u>	<u>11,500</u>		<u>11,500</u>	<u>11,500</u>	<u>11,500</u>
5,421	7,128	10,000	57010 Equipment >\$5,000	10,000	10,000	10,000
<u>5,421</u>	<u>7,128</u>	<u>10,000</u>		<u>10,000</u>	<u>10,000</u>	<u>10,000</u>
<u>665,226</u>	<u>781,011</u>	<u>7,780,832</u>		<u>8,305,259</u>	<u>8,305,259</u>	<u>8,305,259</u>
<u>523,916</u>	<u>680,278</u>	<u>7,685,832</u>		<u>8,210,259</u>	<u>8,210,259</u>	<u>8,210,259</u>

3209 Gen to College Support

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 3210 Employee Appreciation

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
916	2,589	3,000	53129 Awards & Trophies	3,000	3,000	3,000
		1,000	53137 Catering/Meals	1,000	1,000	1,000
<u>916</u>	<u>2,589</u>	<u>4,000</u>		<u>4,000</u>	<u>4,000</u>	<u>4,000</u>
3,635	3,254	89,291	55841 Employee Tuition Benefit- Faculty	130,000	130,000	130,000
1,520	839	58,180	55842 Employee Fee Benefit-Faculty	75,000	75,000	75,000
30,635	25,723	13,628	55843 Employee Tuition Benefit-Classified			
14,039	12,792	6,587	55844 Employee Fee Benefit-Classified			
40,620	27,345	12,353	55845 Employee Tuition Benefit-MASSC			
19,320	16,374	6,020	55846 Employee Fee Benefit-MASSC			
9,269	14,389	6,549	55847 Employee Tuition Benefit-PT Faculty			
27,252	17,361	8,179	55848 Dependent Tuition Benefit-Faculty			
12,036	8,131	3,585	55849 Dependent Fee Benefit-Faculty			
491	912	628	55850 Employee Fee Benefit - PT Faculty			
	334		55852 Retiree Tuition Waiver			
-110,619	-88,407	-130,000	55890 Tuition Waiver Contra	-130,000	-130,000	-130,000
-47,067	-39,049	-75,000	55891 Fee Waiver Contra	-75,000	-75,000	-75,000
<u>1,132</u>						
<u>2,048</u>	<u>2,589</u>	<u>4,000</u>		<u>4,000</u>	<u>4,000</u>	<u>4,000</u>
<u>2,048</u>	<u>2,589</u>	<u>4,000</u>		<u>4,000</u>	<u>4,000</u>	<u>4,000</u>

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 3211 Support Serv Supervision

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
115,850	119,687	164,256	51111 FT Management	239,654	239,654	239,654
960	960		51112 Other Management			
50,606	56,284		51114 FT Supervisor/Confidential			
	104		51115 Confidential Overtime			
<u>167,416</u>	<u>177,034</u>	<u>164,256</u>		<u>239,654</u>	<u>239,654</u>	<u>239,654</u>
FTE: 2.00	2.00	2.00		FTE: 3.00	3.00	3.00
34,640	35,526		52105 Employee Health Insurance-Employe			
6,800	5,950		52106 HSA Employer Contributions			
19	20		52107 EAP			
513	538		52108 LT Disability Insurance			
286	286		52109 Life Insurance			
485	502		52110 Workers Compensation			
16,742	19,474		52111 PERS Debt Service			
26,335	27,458		52112 PERS Retirement			
753	779		52113 Unemployment Expense			
<u>12,530</u>	<u>12,951</u>		52120 Taxes			
99,103	103,483					
120	195	353	53111 General Supplies	353	353	353
38	80	20	53112 Postage & Shipping			
		100	53114 Printing Supplies	100	100	100
	196	1,650	53211 Operational Travel	1,650	1,650	1,650
		200	53319 Meeting Expenses	200	200	200
2,000	2,000	2,000	53331 Dues & Fees	2,000	2,000	2,000
		1,476	53371 Leased Equipment	1,476	1,476	1,476
585	304	350	53509 IMC Printing/Copies	350	350	350

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 3211 Support Serv Supervision

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
	108	350	53520 Rental Vehicle	350	350	350
<u>2,744</u>	<u>2,884</u>	<u>6,499</u>		<u>6,479</u>	<u>6,479</u>	<u>6,479</u>
 <u>269,263</u>	 <u>283,401</u>	 <u>170,755</u>		 <u>246,133</u>	 <u>246,133</u>	 <u>246,133</u>
269,263	283,401	170,755		246,133	246,133	246,133

BUDGET SALARY DETAIL
2023-2024

COST CENTER: SUPPORT SERV SUPERVISION - COOS CAMPUS

POSITION	FTE	AMOUNT

MGMT SAL FT	1.00	72597
MGMT SAL FT	1.00	51122
MGMT SAL FT	1.00	115935

	3.00	239654

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 3301 Plant Operations

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
69,089	60,870	71,831	51111 FT Management	73,267	73,267	73,267
960	720		51112 Other Management			
20,667	8,382	18,450	51411 FT Classified	17,814	17,814	17,814
		3,000	51412 Classified Overtime	3,000	3,000	3,000
300	100	300	51421 Classified Other Pay	300	300	300
<u>91,016</u>	<u>70,071</u>	<u>93,581</u>		<u>94,381</u>	<u>94,381</u>	<u>94,381</u>
FTE: 1.50	1.25	1.50		FTE: 1.50	1.50	1.50
27,769	19,197		52105 Employee Health Insurance-Employ			
855	2,399		52106 HSA Employer Contributions			
14	11		52107 EAP			
270	215		52108 LT Disability Insurance			
214	160		52109 Life Insurance			
1,910	1,256		52110 Workers Compensation			
9,120	5,820		52111 PERS Debt Service			
8,813	6,254		52112 PERS Retirement			
410	290		52113 Unemployment Expense			
6,950	5,300		52120 Taxes			
<u>56,326</u>	<u>40,903</u>					
1,944	3,514	8,382	53111 General Supplies	3,382	3,382	3,382
34	95	14	53112 Postage & Shipping			
2,202	2,402		53119 Uniforms	2,500	2,500	2,500
183		200	53137 Catering/Meals	200	200	200
70	6	1,000	53211 Operational Travel	1,000	1,000	1,000
185	185	600	53331 Dues & Fees	600	600	600
60,004	71,319	40,975	53334 Gas/Propane	57,726	57,726	57,726
244,934	250,715	401,348	53335 Electricity	430,439	430,439	430,439

3301 Plant Operations

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 3301 Plant Operations

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
43,370	44,891	48,692	53336 Water & Sewage	63,768	63,768	63,768
13,268	17,513	22,880	53337 Sanitation Services	23,994	23,994	23,994
2,977	3,387	5,519	53352 Maintenance Contracts	9,300	9,300	9,300
	42,706	43,987	53357 Contracted Services & Speakers	42,706	42,706	42,706
1,246	1,235	1,300	53371 Leased Equipment	1,300	1,300	1,300
3,019	2,225	1,768	53509 IMC Printing/Copies			
43	169	500	53520 Rental Vehicle	500	500	500
	105		53610 Equipment Repair			
<u>373,478</u>	<u>440,466</u>	<u>577,165</u>		<u>637,415</u>	<u>637,415</u>	<u>637,415</u>
<u>520,820</u>	<u>551,441</u>	<u>670,746</u>		<u>731,796</u>	<u>731,796</u>	<u>731,796</u>
<u>520,820</u>	<u>551,441</u>	<u>670,746</u>		<u>731,796</u>	<u>731,796</u>	<u>731,796</u>

BUDGET SALARY DETAIL
2023-2024

COST CENTER: PLANT OPERATIONS - COOS CAMPUS

POSITION	FTE	AMOUNT
CLASS SAL FT	0.50	17814
MGMT SAL FT	1.00	73267
	1.50	91081

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 3302 Building Maintenance

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
104,382	136,575	131,914	51411 FT Classified	146,843	146,843	146,843
8,068			51417 PT Casual/Temporary			
<u>112,450</u>	<u>136,575</u>	<u>131,914</u>		<u>146,843</u>	<u>146,843</u>	<u>146,843</u>
FTE: 2.51	2.95	3.00		FTE: 3.00	3.00	3.00
29,501	35,581		52105 Employee Health Insurance-Employe			
6,517	8,500		52106 HSA Employer Contributions			
23	30		52107 EAP			
329	407		52108 LT Disability Insurance			
345	417		52109 Life Insurance			
2,724	3,137		52110 Workers Compensation			
10,088	13,896		52111 PERS Debt Service			
9,818	14,932		52112 PERS Retirement			
492	614		52113 Unemployment Expense			
8,505	10,399		52120 Taxes			
<u>68,342</u>	<u>87,913</u>					
38,601	30,040	58,200	53111 General Supplies	85,200	85,200	85,200
	150	200	53151 Gasoline/Fuel/Propane	200	200	200
778		4,500	53171 Equipment < \$5,000	8,000	8,000	8,000
495			53216 Staff Development Travel	500	500	500
261	199	500	53317 Facility/Equipment Rental	500	500	500
38,831	65,560	71,851	53321 Purchased Services	64,351	64,351	64,351
5,605	1,798	12,120	53331 Dues & Fees	6,250	6,250	6,250
11,474	14,751	20,283	53352 Maintenance Contracts	13,700	13,700	13,700
	78	250	53520 Rental Vehicle	250	250	250
1,047	468	3,000	53610 Equipment Repair	3,000	3,000	3,000

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 3302 Building Maintenance

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
15,056	10,156	14,547	53630 Minor Building Repair	16,000	16,000	16,000
112,148	123,199	185,451		197,951	197,951	197,951
292,940	347,687	317,365		344,794	344,794	344,794
292,940	347,687	317,365		344,794	344,794	344,794

BUDGET SALARY DETAIL
2023-2024

COST CENTER: BUILDING MAINTENANCE - COOS CAMPUS

POSITION	FTE	AMOUNT
CLASS SAL FT	1.00	55573
CLASS SAL FT	1.00	46758
CLASS SAL FT	1.00	44512
	3.00	146843

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 3303 Grounds Maintenance

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
30,380	38,514	37,815	51411 FT Classified	39,327	39,327	39,327
		700	51412 Classified Overtime	700	700	700
		320	51417 PT Casual/Temporary	320	320	320
<u>30,380</u>	<u>38,514</u>	<u>38,835</u>		<u>40,347</u>	<u>40,347</u>	<u>40,347</u>
FTE: 1.00	1.00	1.01		FTE: 1.01	1.01	1.01
5,859	7,182		52105 Employee Health Insurance-Employ			
1,700	1,700		52106 HSA Employer Contributions			
8	10		52107 EAP			
86	117		52108 LT Disability Insurance			
119	143		52109 Life Insurance			
744	886		52110 Workers Compensation			
3,069	4,237		52111 PERS Debt Service			
2,996	4,552		52112 PERS Retirement			
137	173		52113 Unemployment Expense			
<u>2,308</u>	<u>2,931</u>		52120 Taxes			
17,026	21,932					
4,225	10,200	17,335	53111 General Supplies	16,535	16,535	16,535
1,612	2,732	3,000	53151 Gasoline/Fuel/Propane	3,000	3,000	3,000
4,332		350	53171 Equipment < \$5,000	1,000	1,000	1,000
		870	53216 Professional Development	870	870	870
			53331 Dues & Fees	150	150	150

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 3303 Grounds Maintenance

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
	1,154	1,000	53610 Equipment Repair	1,000	1,000	1,000
<u>10,168</u>	<u>14,086</u>	<u>22,555</u>		<u>22,555</u>	<u>22,555</u>	<u>22,555</u>
 <u>57,574</u>	 <u>74,532</u>	 <u>61,390</u>		 <u>62,902</u>	 <u>62,902</u>	 <u>62,902</u>
<u>57,574</u>	<u>74,532</u>	<u>61,390</u>		<u>62,902</u>	<u>62,902</u>	<u>62,902</u>

BUDGET SALARY DETAIL
2023-2024

COST CENTER: GROUNDS MAINTENANCE - COOS CAMPUS

POSITION	FTE	AMOUNT
CLASS SAL FT	1.00	39327
PT CASUAL/TEMPORARY	0.01	320
	1.01	39647

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 3304 Campus Security

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
63,638	41,808	62,712	51111 FT Management	63,967	63,967	63,967
960	640		51112 Other Management			
104,211	111,617	104,791	51411 FT Classified	108,089	108,089	108,089
		3,200	51412 Classified Overtime	3,200	3,200	3,200
98,464	100,345	104,523	51415 PT 20HR Classified	101,836	101,836	101,836
		37,742	51416 PT 10HR Classified	41,842	41,842	41,842
5,693	634	11,000	51417 PT Casual/Temporary	11,000	11,000	11,000
19,742	45,338		51418 Substitute			
<u>292,708</u>	<u>300,382</u>	<u>323,968</u>		<u>329,934</u>	<u>329,934</u>	<u>329,934</u>
FTE: 6.16	6.48	6.72		FTE: 6.70	6.70	6.70
73,007	64,086		52105 Employee Health Insurance-Employe			
13,742	10,625		52106 HSA Employer Contributions			
64	79		52107 EAP			
513	474		52108 LT Disability Insurance			
476	417		52109 Life Insurance			
7,179	6,909		52110 Workers Compensation			
28,124	30,316		52111 PERS Debt Service			
27,343	32,688		52112 PERS Retirement			
1,095	1,211		52113 Unemployment Expense			
22,527	23,312		52120 Taxes			
<u>174,069</u>	<u>170,117</u>					
828	1,387	1,000	53111 General Supplies	1,000	1,000	1,000
17	2	7	53112 Postage & Shipping			
1,842	2,261	1,700	53119 Uniforms	1,700	1,700	1,700
	2,378		53171 Equipment < \$5,000			
		600	53211 Operational Travel	600	600	600

3304 Campus Security

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 3304 Campus Security

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
492	456	840	53314 Telephone Services	840	840	840
	525		53319 Meeting Expenses			
360	425	800	53331 Dues & Fees	800	800	800
1,320		3,000	53357 Contracted Services & Speakers	3,000	3,000	3,000
1,032	2,105	1,540	53509 IMC Printing/Copies			
6,327	2,426	7,168	53515 Motor Pool	7,168	7,168	7,168
		395	53520 Rental Vehicle	395	395	395
		660	53610 Equipment Repair	660	660	660
<u>12,218</u>	<u>11,964</u>	<u>17,710</u>		<u>16,163</u>	<u>16,163</u>	<u>16,163</u>
<u>478,995</u>	<u>482,463</u>	<u>341,678</u>		<u>346,097</u>	<u>346,097</u>	<u>346,097</u>
478,995	482,463	341,678		346,097	346,097	346,097

BUDGET SALARY DETAIL
2023-2024

COST CENTER: CAMPUS SECURITY - COOS CAMPUS

POSITION	FTE	AMOUNT
10 HR PT CLASS SAL	0.48	22210
10 HR PT CLASS SAL	0.48	19632
20 HR PT CLASS	0.78	32837
20 HR PT CLASS	0.78	35340
20 HR PT CLASS	0.78	33659
CLASS SAL FT	1.00	47915
CLASS SAL FT	1.00	60174
MGMT SAL FT	1.00	63967
PT CASUAL/TEMPORARY	0.40	11000
	6.70	326734

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 3305 Custodial

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
182,418	190,519	187,304	51411 FT Classified	196,801	196,801	196,801
18,224		5,400	51417 PT Casual/Temporary	5,400	5,400	5,400
900	900	900	51421 Classified Other Pay	900	900	900
<u>201,542</u>	<u>191,419</u>	<u>193,604</u>		<u>203,101</u>	<u>203,101</u>	<u>203,101</u>
FTE: 6.42	5.25	5.71		FTE: 5.69	5.69	5.69
86,420	72,931		52105 Employee Health Insurance-Employ			
13,879	10,654		52106 HSA Employer Contributions			
60	53		52107 EAP			
583	567		52108 LT Disability Insurance			
855	738		52109 Life Insurance			
4,978	4,332		52110 Workers Compensation			
20,394	20,857		52111 PERS Debt Service			
20,786	23,396		52112 PERS Retirement			
895	849		52113 Unemployment Expense			
15,011	14,336		52120 Employer PR Taxes			
<u>163,862</u>	<u>148,713</u>					
22,117	16,374	27,000	53111 General Supplies	27,000	27,000	27,000
9,575		5,000	53171 Equipment < \$5,000	5,000	5,000	5,000
		4,000	53357 Contracted Services & Speakers	4,000	4,000	4,000
	4,658		53515 Motor Pool			

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 3305 Custodial

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
		500	53610 Equipment Repair	500	500	500
31,692	21,032	36,500		36,500	36,500	36,500
397,096	361,164	230,104		239,601	239,601	239,601
397,096	361,164	230,104		239,601	239,601	239,601

BUDGET SALARY DETAIL
2023-2024

COST CENTER: CUSTODIAL - COOS CAMPUS

POSITION	FTE	AMOUNT
CLASS SAL FT	1.00	36450
CLASS SAL FT	1.00	34698
CLASS SAL FT	0.50	19145
CLASS SAL FT	1.00	38289
CLASS SAL FT	1.00	29931
CLASS SAL FT	1.00	38289
PT CASUAL/TEMPORARY	0.19	5400
	5.69	202202

Southwestern Oregon Community College
2023-2024

Cost Center -- 3601 Operating Loan

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
-1,200,000		-3,500,000	45353 Loan Proceeds	-3,500,000	-3,500,000	-3,500,000
-1,200,000		-3,500,000		-3,500,000	-3,500,000	-3,500,000
-1,200,000		-3,500,000		-3,500,000	-3,500,000	-3,500,000
-1,200,000		-3,500,000		-3,500,000	-3,500,000	-3,500,000

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 3701 Student Support

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
24,156	26,214	25,090	55801 Field Mainenance Tuition Waivers	26,046	26,046	26,046
12,593	7,854	12,545	55802 GED Tuition Waivers	13,023	13,023	13,023
60,281	42,616	85,027	55803 Military Tuition Waivers	88,266	88,266	88,266
12,474	28,458	20,909	55804 Presidential Tuition Waivers	21,705	21,705	21,705
54,363	58,344	59,088	55814 Athletic Housing Waiver	63,672	63,672	63,672
558,341	634,344	713,664	55815 Athletic Waivers	740,851	740,851	740,851
		12,545	55816 Talent Waivers	13,023	13,023	13,023
	408		55817 Skills Day Award			
33,515	2,705	8,364	55818 Southwestern Grant	8,682	8,682	8,682
	2,652	4,182	55819 Curry Tuition Waivers	4,341	4,341	4,341
316,134	356,410	292,714	55820 3.75 Tuition Waivers	303,865	303,865	303,865
4,158		12,545	55821 Fallen Firefighters Waivers	13,023	13,023	13,023
6,534	29,070	25,090	55822 Ambassador Tuition Waivers	26,045	26,045	26,045
23,859	16,830	25,090	55823 ASG Tuition Waivers	26,045	26,045	26,045
11,187		13,939	55824 Fire Science Tuition Waivers	14,470	14,470	14,470
59,848	63,465	41,817	55826 Provisional Tuition Waivers	43,409	43,409	43,409
-1,170,994	-1,269,370	-1,352,609	55890 Waiver Contra	-1,406,466	-1,406,466	-1,406,466
6,449						
6,449						
6,449						

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 3702 Student Aid - Other

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
	1,306		55825 Room & Board Waiver			
1,040		3,865	55903 Administrative Expense	3,865	3,865	3,865
<u>1,040</u>	<u>1,306</u>	<u>3,865</u>		<u>3,865</u>	<u>3,865</u>	<u>3,865</u>
<u>1,040</u>	<u>1,306</u>	<u>3,865</u>		<u>3,865</u>	<u>3,865</u>	<u>3,865</u>
<u>1,040</u>	<u>1,306</u>	<u>3,865</u>		<u>3,865</u>	<u>3,865</u>	<u>3,865</u>

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 3714 Gen Student Employment

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
		61,000	51600 ***FWS & Student Employment***	61,000	61,000	61,000
10,487	14,514		51633 Rec Center			
52			51659 OCCI			
1,682	2,286		51663 Audio Visual			
	3,349	248	51664 IMC			
4,474	4,999		51688 Bookstore			
<u>16,694</u>	<u>25,149</u>	<u>61,248</u>		<u>61,000</u>	<u>61,000</u>	<u>61,000</u>
FTE: 0.70	1.01	2.35		FTE: 2.19	2.19	2.19
159	69		52110 Workers Compensation			
	1		52113 Unemployment Expense			
265	325		52120 Taxes			
<u>424</u>	<u>396</u>					
<u>17,118</u>	<u>25,544</u>	<u>61,248</u>		<u>61,000</u>	<u>61,000</u>	<u>61,000</u>
17,118	25,544	61,248		61,000	61,000	61,000

BUDGET SALARY DETAIL
2023-2024

COST CENTER: GEN STUDENT EMPLOYMENT - COOS CAMPUS

POSITION	FTE	AMOUNT
FWS & STUDENT EMPLOYMENT	2.19	61000
	2.19	61000

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 3715 Student Work Program

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
		11,000	51685 Student Activities-Clubs	11,000	11,000	11,000
3,053	8,504	8,000	51689 Athletics	8,000	8,000	8,000
<u>3,053</u>	<u>8,504</u>	<u>19,000</u>		<u>19,000</u>	<u>19,000</u>	<u>19,000</u>
FTE: 0.13	0.34	0.73		FTE: 0.69	0.69	0.69
5	24		52110 Workers Compensation			
14	50		52120 Taxes			
<u>19</u>	<u>75</u>					
<u>3,072</u>	<u>8,578</u>	<u>19,000</u>		<u>19,000</u>	<u>19,000</u>	<u>19,000</u>
<u>3,072</u>	<u>8,578</u>	<u>19,000</u>		<u>19,000</u>	<u>19,000</u>	<u>19,000</u>

BUDGET SALARY DETAIL
2023-2024

COST CENTER: STUDENT WORK PROGRAM - COOS CAMPUS

POSITION	FTE	AMOUNT
ATHLETICS	0.29	8000
STUDENT ACTIVITIES-CLUBS	0.40	11000
	0.69	19000

Southwestern Oregon Community College
2023-2024

Cost Center -- 3901 Contingency

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
		1,800,000	59995 Unappropriated Fund Balance			
		1,800,000		1,800,000	1,800,000	1,800,000
		1,800,000		1,800,000	1,800,000	1,800,000
		1,800,000		1,800,000	1,800,000	1,800,000

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 4005 Student Activities

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
480	480		51112 Other Management			
26,568	29,281	29,548	51521 FT Specialist	23,399	23,399	23,399
27,048	29,761	29,548		23,399	23,399	23,399
FTE: 0.50	0.50	0.50		FTE: 0.50	0.50	0.50
3,491	3,583		52105 Employee Health Insurance-Employe			
850	850		52106 HSA Employer Contributions			
5	5		52107 EAP			
82	91		52108 LT Disability Insurance			
71	71		52109 Life Insurance			
78	86		52110 Workers Compensation			
2,705	3,274		52111 PERS Debt Service			
2,607	3,518		52112 PERS Retirement			
122	134		52113 Unemployment Expense			
2,059	2,267		52120 Taxes			
12,070	13,880					
2,618	3,523	2,426	53111 General Supplies	2,626	2,626	2,626
169	63	369	53112 Postage & Shipping			
		108	53129 Awards & Trophies	483	483	483
213	1,914	1,446	53137 Catering/Meals	1,256	1,256	1,256
			53211 Operational Travel	900	900	900
395	35	791	53216 Staff Development Travel	416	416	416
		97	53331 Dues & Fees	97	97	97
10,519	12,795	16,369	53357 Contracted Services & Speakers	15,459	15,459	15,459
306	325	725	53371 Leased Equipment	725	725	725
1,264	1,989	1,138	53509 IMC Printing/Copies			
	9	600	53515 Motor Pool	600	600	600

4005 Student Activities

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 4005 Student Activities

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
		500	53518 Bus - Southwestern	500	500	500
		300	53520 Rental Vehicle	300	300	300
<u>15,484</u>	<u>20,653</u>	<u>24,869</u>		<u>23,362</u>	<u>23,362</u>	<u>23,362</u>
 <u>54,601</u>	 <u>64,294</u>	 <u>54,417</u>		 <u>46,761</u>	 <u>46,761</u>	 <u>46,761</u>
<u>54,601</u>	<u>64,294</u>	<u>54,417</u>		<u>46,761</u>	<u>46,761</u>	<u>46,761</u>

BUDGET SALARY DETAIL
2023-2024

COST CENTER: STUDENT ACTIVITIES - COOS CAMPUS

POSITION	FTE	AMOUNT
FT SPECIALIST	0.50	23399
	0.50	23399

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 4009 Student Government/ASG

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
-430	-325	-2,000	45015 Vending Sales	-2,000	-2,000	-2,000
-430	-325	-2,000		-2,000	-2,000	-2,000
-430	-325	-2,000		-2,000	-2,000	-2,000
480	480		51112 Other Management			
26,568	29,281	29,548	51521 FT Specialist			
27,048	29,761	29,548				
FTE: 0.50	0.50	0.50		FTE:		
3,491	3,583		52105 Employee Health Insurance-Employ			
850	850		52106 HSA Employer Contributions			
5	5		52107 EAP			
82	91		52108 LT Disability Insurance			
71	71		52109 Life Insurance			
78	86		52110 Workers Compensation			
2,705	3,274		52111 PERS Debt Service			
2,607	3,518		52112 PERS Retirement			
122	134		52113 Unemployment Expense			
2,059	2,267		52120 Taxes			
12,070	13,880					
88	143	483	53108 Promotional Materials & Services	483	483	483
2,372	3,861	4,831	53111 General Supplies	4,831	4,831	4,831
18	7	48	53112 Postage & Shipping	48	48	48
		87	53129 Awards & Trophies	87	87	87
500	600	2,100	53130 Donations	483	483	483

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 4009 Student Government/ASG

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
	103	633	53211 Operational Travel	4,850	4,850	4,850
		223	53331 Dues & Fees	773	773	773
16,384	17,798	17,179	53357 Contracted Services & Speakers	14,029	14,029	14,029
306	325	725	53371 Leased Equipment	725	725	725
115	212	277	53509 IMC Printing/Copies			
	1,012	800	53515 Motor Pool	800	800	800
		500	53520 Rental Vehicle	500	500	500
<u>19,783</u>	<u>24,060</u>	<u>27,886</u>		<u>27,609</u>	<u>27,609</u>	<u>27,609</u>
<u>58,900</u>	<u>67,701</u>	<u>57,434</u>		<u>27,609</u>	<u>27,609</u>	<u>27,609</u>
<u>58,470</u>	<u>67,376</u>	<u>55,434</u>		<u>25,609</u>	<u>25,609</u>	<u>25,609</u>

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 4011 Student Rec Center

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
782			44520 Fees Refunds			
<u>782</u>						
-1,862	-12,563	-70,000	45219 Facility Use	-70,000	-70,000	-70,000
<u>-1,862</u>	<u>-12,563</u>	<u>-70,000</u>		<u>-70,000</u>	<u>-70,000</u>	<u>-70,000</u>
<u>-1,080</u>	<u>-12,563</u>	<u>-70,000</u>		<u>-70,000</u>	<u>-70,000</u>	<u>-70,000</u>
			51111 FT Management	48,517	48,517	48,517
37,842	38,830	38,830	51114 FT Supervisor/Confidential	39,607	39,607	39,607
3,210			51415 PT 20HR Classified			
32,071	32,406	41,427	51416 PT 10HR Classified	41,615	41,615	41,615
3,701	12,984		51417 PT Casual/Temporary			
46,184	47,566	47,566	51521 FT Specialist			
<u>123,008</u>	<u>131,785</u>	<u>127,823</u>		<u>129,739</u>	<u>129,739</u>	<u>129,739</u>
FTE: 3.08	3.24	3.12		FTE: 3.12	3.12	3.12
36,745	35,735		52105 Employee Health Insurance-Employe			
5,712	5,712		52106 HSA Employer Contributions			
43	43		52107 EAP			
259	270		52108 LT Disability Insurance			
240	239		52109 Life Insurance			
490	378		52110 Workers Compensation			
11,315	11,900		52111 PERS Debt Service			
10,935	12,787		52112 PERS Retirement			
548	584		52113 Unemployment Expense			

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 4011 Student Rec Center

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
9,311	10,003		52120 Taxes			
<u>75,598</u>	<u>77,650</u>					
4,154	4,958	8,750	53111 General Supplies	9,000	9,000	9,000
		26	53112 Postage & Shipping			
403	4,013	10,700	53321 Purchased Services	10,700	10,700	10,700
913		1,650	53371 Leased Equipment	1,650	1,650	1,650
	246	202	53509 IMC Printing/Copies			
<u>5,470</u>	<u>9,217</u>	<u>21,328</u>		<u>21,350</u>	<u>21,350</u>	<u>21,350</u>
<u>204,076</u>	<u>218,653</u>	<u>149,151</u>		<u>151,089</u>	<u>151,089</u>	<u>151,089</u>
<u>202,996</u>	<u>206,090</u>	<u>79,151</u>		<u>81,089</u>	<u>81,089</u>	<u>81,089</u>

BUDGET SALARY DETAIL
2023-2024

COST CENTER: STUDENT REC CENTER - COOS CAMPUS

POSITION	FTE	AMOUNT
10 HR PT CLASS SAL	0.48	13193
10 HR PT CLASS SAL	0.48	14211
10 HR PT CLASS SAL	0.48	14211
FT SPECIALIST	0.81	48517
SUPR/CONF FT	0.87	39607
	3.12	129739

Southwestern Oregon Community College
2023-2024

Cost Center -- 4015 Laker One Card

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
26,853	24,271	41,000	53111 General Supplies	41,000	41,000	41,000
<u>26,853</u>	<u>24,271</u>	<u>41,000</u>		<u>41,000</u>	<u>41,000</u>	<u>41,000</u>
<u>26,853</u>	<u>24,271</u>	<u>41,000</u>		<u>41,000</u>	<u>41,000</u>	<u>41,000</u>
<u>26,853</u>	<u>24,271</u>	<u>41,000</u>		<u>41,000</u>	<u>41,000</u>	<u>41,000</u>

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 4144 Swimming-men/women

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
300	300		51112 Other Management			
			51326 PT Coaching	21,420	21,420	21,420
			51327 PT Faculty Asst Coach	5,508	5,508	5,508
<u>300</u>	<u>300</u>	<u></u>		<u>26,928</u>	<u>26,928</u>	<u>26,928</u>
FTE: 0.00	0.00			FTE: 0.55	0.55	0.55
1	1		52110 Workers Compensation			
30	33		52111 PERS Debt Service			
29	35		52112 PERS Retirement			
1	1		52113 Unemployment Expense			
23	23		52120 Employer PR Taxes			
<u>84</u>	<u>94</u>	<u></u>				
904	997	1,000	53111 General Supplies	1,000	1,000	1,000
106	207	63	53112 Postage & Shipping			
5,980	7,223	10,000	53119 Uniforms	10,000	10,000	10,000
1,078	44,106	32,000	53217 Field Trip	34,500	34,500	34,500
		1,450	53219 Out of State Travel			
10,000	11,400	12,000	53317 Facility/Equipment Rental	15,000	15,000	15,000
5,000	8,600	8,000	53321 Purchased Services	5,000	5,000	5,000
2,626	912	3,500	53331 Dues & Fees	3,500	3,500	3,500
25	554	309	53509 IMC Printing/Copies			
	578	2,572	53515 Motor Pool			
7,005	14,609		53518 Bus - Southwestern			

Southwestern Oregon Community College
2023-2024

Cost Center -- 4144 Swimming-men/women

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
8,486	1,074		53520 Rental Vehicle			
<u>41,209</u>	<u>90,259</u>	<u>70,894</u>		<u>69,000</u>	<u>69,000</u>	<u>69,000</u>
41,593	90,653	70,894		95,928	95,928	95,928
<u>41,593</u>	<u>90,653</u>	<u>70,894</u>		<u>95,928</u>	<u>95,928</u>	<u>95,928</u>

BUDGET SALARY DETAIL
2023-2024

COST CENTER: SWIMMING-MEN/WOMEN - COOS CAMPUS

POSITION	FTE	AMOUNT
PT COACHING	0.35	21420
PT FACULTY ASST COACH	0.20	5508
	0.55	26928

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 4145 Wrestling-women

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
300	300		51112 Other Management			
5,655	5,802	5,803	51326 PT Coaching	5,919	5,919	5,919
			51327 PT Faculty Asst Coach	5,508	5,508	5,508
<u>5,955</u>	<u>6,102</u>	<u>5,803</u>		<u>11,427</u>	<u>11,427</u>	<u>11,427</u>
FTE: 0.13	0.13	0.13		FTE: 0.33	0.33	0.33
2,760	2,829		52105 Employee Health Insurance-Employ			
442	442		52106 HSA Employer Contributions			
1	1		52107 EAP			
17	18		52108 LT Disability Insurance			
19	19		52109 Life Insurance			
17	18		52110 Workers Compensation			
595	671		52111 PERS Debt Service			
574	721		52112 PERS Retirement			
27	27		52113 Unemployment Expense			
<u>433</u>	<u>446</u>		52120 Taxes			
4,886	5,192					
	722		53111 General Supplies	1,000	1,000	1,000
467	3,243	4,000	53119 Uniforms	3,000	3,000	3,000
187	14,264	18,500	53217 Field Trip	19,900	19,900	19,900
		2,490	53219 Out of State Travel			
		1,300	53321 Purchased Services			
200	1,210	6,000	53331 Dues & Fees	6,000	6,000	6,000
379	1,656	2,157	53515 Motor Pool			
	3,221	1,845	53518 Bus - Southwestern			

Southwestern Oregon Community College
2023-2024

Cost Center -- 4145 Wrestling-women

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
234			53520 Rental Vehicle			
<u>1,467</u>	<u>24,316</u>	<u>36,292</u>		<u>29,900</u>	<u>29,900</u>	<u>29,900</u>
12,308	35,610	42,095		41,327	41,327	41,327
<u>12,308</u>	<u>35,610</u>	<u>42,095</u>		<u>41,327</u>	<u>41,327</u>	<u>41,327</u>

BUDGET SALARY DETAIL
2023-2024

COST CENTER: WRESTLING-WOMEN - COOS CAMPUS

POSITION	FTE	AMOUNT
PT COACHING	0.13	5813
PT FACULTY ASST COACH	0.20	5508
	0.33	11321

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 4146 Esports

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
			51326 PT Coaching	10,710	10,710	10,710
			51327 PT Faculty Asst Coach	2,754	2,754	2,754
				13,464	13,464	13,464
FTE:				FTE: 0.28	0.28	0.28
6,049		5,730	53111 General Supplies	6,215	6,215	6,215
		950	53129 Awards & Trophies	465	465	465
1,580		3,000	53331 Dues & Fees	3,000	3,000	3,000
7,629		9,680		9,680	9,680	9,680
7,629		9,680		23,144	23,144	23,144
7,629		9,680		23,144	23,144	23,144

BUDGET SALARY DETAIL
2023-2024

COST CENTER: ESPORTS - COOS CAMPUS

POSITION	FTE	AMOUNT
PT COACHING	0.18	10710
PT FACULTY ASST COACH	0.10	2754
	0.28	13464

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 4148 Golf-men/women

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
300	300		51112 Other Management			
			51326 PT Coaching	10,710	10,710	10,710
			51327 PT Faculty Asst Coach	2,754	2,754	2,754
<u>300</u>	<u>300</u>	<u></u>		<u>13,464</u>	<u>13,464</u>	<u>13,464</u>
FTE: 0.00	0.00			FTE: 0.28	0.28	0.28
1	1		52110 Workers Compensation			
30	33		52111 PERS Debt Service			
29	35		52112 PERS Retirement			
1	1		52113 Unemployment Expense			
23	23		52120 Taxes			
<u>84</u>	<u>94</u>	<u></u>				
4		1,000	53111 General Supplies	1,000	1,000	1,000
57	12	1	53112 Postage & Shipping			
	1,000	1,000	53119 Uniforms	1,000	1,000	1,000
19,264	32,830	18,900	53217 Field Trip	22,900	22,900	22,900
10,659	14,147	28,000	53331 Dues & Fees	28,000	28,000	28,000
247	194	224	53509 IMC Printing/Copies			
14,101	17,825	6,998	53515 Motor Pool			
	1,953		53520 Rental Vehicle			
<u>44,332</u>	<u>67,960</u>	<u>56,123</u>		<u>52,900</u>	<u>52,900</u>	<u>52,900</u>
<u>44,716</u>	<u>68,354</u>	<u>56,123</u>		<u>66,364</u>	<u>66,364</u>	<u>66,364</u>
44,716	68,354	56,123		66,364	66,364	66,364

BUDGET SALARY DETAIL
2023-2024

COST CENTER: GOLF-MEN/WOMEN - COOS CAMPUS

POSITION	FTE	AMOUNT
PT COACHING	0.18	10710
PT FACULTY ASST COACH	0.10	2754
	0.28	13464

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 4149 Wrestling-men

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
300	300		51112 Other Management			
1,333		8,587	51218 FT Other Faculty	8,880	8,880	8,880
16,189	18,240	9,711	51226 FT Faculty Coaching	10,101	10,101	10,101
			51327 PT Faculty Asst Coach	5,508	5,508	5,508
<u>17,822</u>	<u>18,540</u>	<u>18,298</u>		<u>24,489</u>	<u>24,489</u>	<u>24,489</u>
FTE: 0.13	0.13	0.13		FTE: 0.33	0.33	0.33
2,760	2,829		52105 Employee Health Insurance-Employe			
442	442		52106 HSA Employer Contributions			
1	1		52107 EAP			
29	30		52108 LT Disability Insurance			
19	19		52109 Life Insurance			
51	54		52110 Workers Compensation			
1,777	2,032		52111 PERS Debt Service			
2,795	2,865		52112 PERS Retirement			
80	83		52113 Unemployment Expense			
<u>1,272</u>	<u>1,330</u>		52120 Taxes			
9,225	9,685					
485	629	1,500	53111 General Supplies	1,500	1,500	1,500
69	247	36	53112 Postage & Shipping			
2,508	3,000	3,500	53119 Uniforms	3,500	3,500	3,500
226			53129 Awards & Trophies			
		1,101	53212 Recruitment Travel			
480	12,674	15,200	53217 Field Trip	16,200	16,200	16,200
6,247	4,872	2,878	53219 Out of State Travel			
380	1,700	2,500	53331 Dues & Fees	2,500	2,500	2,500
	79	24	53509 IMC Printing/Copies			

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 4149 Wrestling-men

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
1,233	1,538	2,385	53515 Motor Pool			
5,796	3,299	1,845	53518 Bus - Southwestern			
67	582		53520 Rental Vehicle			
<u>17,491</u>	<u>28,621</u>	<u>30,969</u>		<u>23,700</u>	<u>23,700</u>	<u>23,700</u>
 <u>44,539</u>	 <u>56,845</u>	 <u>49,267</u>		 <u>48,189</u>	 <u>48,189</u>	 <u>48,189</u>
<u>44,539</u>	<u>56,845</u>	<u>49,267</u>		<u>48,189</u>	<u>48,189</u>	<u>48,189</u>

BUDGET SALARY DETAIL
2023-2024

COST CENTER: WRESTLING-MEN - COOS CAMPUS

POSITION	FTE	AMOUNT
FT OTHER FACULTY	0.00	8880
PT COACHING	0.13	10101
PT FACULTY ASST COACH	0.20	5508
	0.33	24489

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 4150 Cross County-men/women

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
15,421	1,308		51226 FT Faculty Coaching			
			51326 PT Coaching	10,710	10,710	10,710
			51327 PT Faculty Asst Coach	5,508	5,508	5,508
<u>15,421</u>	<u>1,308</u>	<u></u>		<u>16,218</u>	<u>16,218</u>	<u>16,218</u>
FTE: 0.13	0.02			FTE: 0.38	0.38	0.38
1,620	285		52105 Employee Health Insurance-Employ			
442			52106 HSA Employer Contributions			
1			52107 EAP			
23	5		52108 LT Disability Insurance			
16	3		52109 Life Insurance			
40	8		52110 Workers Compensation			
1,394	307		52111 PERS Debt Service			
1,344	330		52112 PERS Retirement			
63	13		52113 Unemployment Expense			
<u>1,047</u>	<u>210</u>	<u></u>	52120 Taxes			
5,989	1,160					
1,104		2,618	53111 General Supplies	1,350	1,350	1,350
49		4	53112 Postage & Shipping			
732	744	1,474	53119 Uniforms	800	800	800
		80	53129 Awards & Trophies	80	80	80
792	1,678	3,858	53217 Field Trip	6,500	6,500	6,500
200	1,249	2,000	53331 Dues & Fees	2,000	2,000	2,000
30	5	2	53509 IMC Printing/Copies			
1,092	1,324	1,137	53515 Motor Pool			

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 4150 Cross County-men/women

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
	212		53520 Rental Vehicle			
<u>3,998</u>	<u>5,212</u>	<u>11,173</u>		<u>10,730</u>	<u>10,730</u>	<u>10,730</u>
<u>25,408</u>	<u>7,681</u>	<u>11,173</u>		<u>26,948</u>	<u>26,948</u>	<u>26,948</u>
<u>25,408</u>	<u>7,681</u>	<u>11,173</u>		<u>26,948</u>	<u>26,948</u>	<u>26,948</u>

BUDGET SALARY DETAIL
2023-2024

COST CENTER: CROSS COUNTY-MEN/WOMEN - COOS CAMPUS

POSITION	FTE	AMOUNT
PT COACHING	0.18	10710
PT FACULTY ASST COACH	0.20	5508
	0.38	16218

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 4151 Basketball-men

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
300	200		51112 Other Management			
1,268			51226 FT Faculty Coaching			
			51326 PT Coaching	10,710	10,710	10,710
			51327 PT Faculty Asst Coach	2,754	2,754	2,754
<u>1,568</u>	<u>200</u>	<u></u>		<u>13,464</u>	<u>13,464</u>	<u>13,464</u>
FTE: 0.00	0.00			FTE: 0.28	0.28	0.28
316			52105 Employee Health Insurance-Employe			
			52107 EAP			
5			52108 LT Disability Insurance			
3			52109 Life Insurance			
9	1		52110 Workers Compensation			
299	22		52111 PERS Debt Service			
289	24		52112 PERS Retirement			
13	1		52113 Unemployment Expense			
<u>225</u>	<u>15</u>	<u></u>	52120 Taxes			
1,159	62					
1,840	2,165	2,200	53111 General Supplies	2,200	2,200	2,200
379	177	7	53112 Postage & Shipping			
2,944	2,651	3,000	53119 Uniforms	3,000	3,000	3,000
2,697	17,043	13,181	53217 Field Trip	15,700	15,700	15,700
900	1,420	1,750	53331 Dues & Fees	1,750	1,750	1,750
746	382	228	53509 IMC Printing/Copies			
	10,912		53515 Motor Pool			
		1,243	53518 Bus - Southwestern			

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 4151 Basketball-men

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
2,026	38		53520 Rental Vehicle			
<u>11,531</u>	<u>34,787</u>	<u>21,609</u>		<u>22,650</u>	<u>22,650</u>	<u>22,650</u>
14,258	35,050	21,609		36,114	36,114	36,114
<u>14,258</u>	<u>35,050</u>	<u>21,609</u>		<u>36,114</u>	<u>36,114</u>	<u>36,114</u>

BUDGET SALARY DETAIL
2023-2024

COST CENTER: BASKETBALL-MEN - COOS CAMPUS

POSITION	FTE	AMOUNT
PT COACHING	0.18	10710
PT FACULTY ASST COACH	0.10	2754
	0.28	13464

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 4152 Basketball-women

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
25			51112 Other Management			
			51326 PT Coaching	10,710	10,710	10,710
			51327 PT Faculty Asst Coach	2,754	2,754	2,754
<u>25</u>	<u></u>	<u></u>		<u>13,464</u>	<u>13,464</u>	<u>13,464</u>
FTE: 0.00				FTE: 0.28	0.28	0.28
			52110 Workers Compensation			
3			52111 PERS Debt Service			
2			52112 PERS Retirement			
			52113 Unemployment Expense			
<u>2</u>	<u></u>	<u></u>	52120 Taxes	<u></u>	<u></u>	<u></u>
7						
2,363	288	2,500	53111 General Supplies	2,500	2,500	2,500
165	78	10	53112 Postage & Shipping			
1,948	3,955	3,000	53119 Uniforms	3,000	3,000	3,000
304	8,972	12,900	53217 Field Trip	15,700	15,700	15,700
	1,100	1,632	53331 Dues & Fees	1,500	1,500	1,500
136	25	81	53509 IMC Printing/Copies			
	5,928	1,372	53515 Motor Pool			
		1,243	53518 Bus - Southwestern			
<u>472</u>	<u>1,564</u>	<u></u>	53520 Rental Vehicle	<u></u>	<u></u>	<u></u>
5,389	21,909	22,738		<u>22,700</u>	<u>22,700</u>	<u>22,700</u>
<u>5,421</u>	<u>21,909</u>	<u>22,738</u>		<u>36,164</u>	<u>36,164</u>	<u>36,164</u>
5,421	21,909	22,738		36,164	36,164	36,164

4152 Basketball-women

BUDGET SALARY DETAIL
2023-2024

COST CENTER: BASKETBALL-WOMEN - COOS CAMPUS

POSITION	FTE	AMOUNT
PT COACHING	0.18	10710
PT FACULTY ASST COACH	0.10	2754
	0.28	13464

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 4153 Soccer-men

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
125	73		51112 Other Management			
5,967	4,638	6,084	51226 FT Faculty Coaching			
			51326 PT Coaching	6,084	6,084	6,084
			51327 PT Faculty Asst Coach	2,754	2,754	2,754
<u>6,092</u>	<u>4,711</u>	<u>6,084</u>		<u>8,838</u>	<u>8,838</u>	<u>8,838</u>
FTE: 0.13	0.12	0.13		FTE: 0.23	0.23	0.23
2,760	1,139		52105 Employee Health Insurance-Employe			
442			52106 HSA Employer Contributions			
1	1		52107 EAP			
18	13		52108 LT Disability Insurance			
19	12		52109 Life Insurance			
18	12		52110 Workers Compensation			
609	409		52111 PERS Debt Service			
587	439		52112 PERS Retirement			
27	19		52113 Unemployment Expense			
453	356		52120 Taxes			
<u>4,934</u>	<u>2,399</u>					
857		1,500	53111 General Supplies	150	150	150
3,108	3,135	2,785	53119 Uniforms	4,000	4,000	4,000
		4,197	53171 Equipment < \$5,000			
	1,812	13,665	53217 Field Trip	13,800	13,800	13,800
	5,587		53219 Out of State Travel			
		525	53321 Purchased Services			
		100	53331 Dues & Fees			
4			53509 IMC Printing/Copies			
	1,482	3,632	53515 Motor Pool			

4153 Soccer-men

Southwestern Oregon Community College
2023-2024

Cost Center -- 4153 Soccer-men

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
	1,162	2,747	53518 Bus - Southwestern			
	68		53520 Rental Vehicle			
<u>3,969</u>	<u>13,246</u>	<u>29,151</u>		<u>17,950</u>	<u>17,950</u>	<u>17,950</u>
<u>14,995</u>	<u>20,357</u>	<u>35,235</u>		<u>26,788</u>	<u>26,788</u>	<u>26,788</u>
<u>14,995</u>	<u>20,357</u>	<u>35,235</u>		<u>26,788</u>	<u>26,788</u>	<u>26,788</u>

BUDGET SALARY DETAIL
2023-2024

COST CENTER: SOCCER-MEN - COOS CAMPUS

POSITION	FTE	AMOUNT
PT COACHING	0.13	6084
PT FACULTY ASST COACH	0.10	2754
	0.23	8838

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 4154 Track-men/women

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
300	300		51112 Other Management			
		7,023	51218 FT Other Faculty	7,326	7,326	7,326
14,189	14,909	7,943	51226 FT Faculty Coaching	8,333	8,333	8,333
			51327 PT Faculty Asst Coach	5,508	5,508	5,508
<u>14,489</u>	<u>15,209</u>	<u>14,966</u>		<u>21,167</u>	<u>21,167</u>	<u>21,167</u>
FTE: 0.13	0.13	0.13		FTE: 0.33	0.33	0.33
1,935	1,947		52105 Employee Health Insurance-Employe			
442	442		52106 HSA Employer Contributions			
1	1		52107 EAP			
23	25		52108 LT Disability Insurance			
19	18		52109 Life Insurance			
42	44		52110 Workers Compensation			
1,443	1,666		52111 PERS Debt Service			
1,392	1,790		52112 PERS Retirement			
65	68		52113 Unemployment Expense			
<u>1,080</u>	<u>1,137</u>		52120 Taxes			
6,442	7,137					
1,642	1,050	2,920	53111 General Supplies	2,920	2,920	2,920
		25	53112 Postage & Shipping			
4,866	4,172	3,750	53119 Uniforms	3,750	3,750	3,750
		300	53129 Awards & Trophies	300	300	300
2,784	10,018	17,300	53217 Field Trip	18,700	18,700	18,700
1,300	3,265	500	53331 Dues & Fees	4,000	4,000	4,000
2	3	16	53509 IMC Printing/Copies			
	4,852	3,270	53515 Motor Pool			
1,351		904	53518 Bus - Southwestern			

4154 Track-men/women

Southwestern Oregon Community College
2023-2024

Cost Center -- 4154 Track-men/women

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
1,095	595		53520 Rental Vehicle			
<u>13,040</u>	<u>23,955</u>	<u>28,985</u>		<u>29,670</u>	<u>29,670</u>	<u>29,670</u>
33,971	46,300	43,951		50,837	50,837	50,837
<u>33,971</u>	<u>46,300</u>	<u>43,951</u>		<u>50,837</u>	<u>50,837</u>	<u>50,837</u>

BUDGET SALARY DETAIL
2023-2024

COST CENTER: TRACK-MEN/WOMEN - COOS CAMPUS

POSITION	FTE	AMOUNT
FT OTHER FACULTY	0.00	7326
PT COACHING	0.13	8333
PT FACULTY ASST COACH	0.20	5508

	0.33	21167

Southwestern Oregon Community College
2023-2024

Cost Center -- 4155 Volleyball-women

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
300	200		51112 Other Management			
			51326 PT Coaching	10,710	10,710	10,710
			51327 PT Faculty Asst Coach	2,754	2,754	2,754
<u>300</u>	<u>200</u>	<u></u>		<u>13,464</u>	<u>13,464</u>	<u>13,464</u>
FTE: 0.00	0.00			FTE: 0.28	0.28	0.28
1	1		52110 Workers Compensation			
30	22		52111 PERS Debt Service			
29	24		52112 PERS Retirement			
1	1		52113 Unemployment Expense			
23	15		52120 Taxes			
<u>84</u>	<u>62</u>	<u></u>				
1,406	3,164	504	53111 General Supplies	1,380	1,380	1,380
47	14		53112 Postage & Shipping			
1,860	616	936	53119 Uniforms	2,800	2,800	2,800
1,853	5,575	11,900	53217 Field Trip	13,300	13,300	13,300
	9,825	1,187	53219 Out of State Travel			
		605	53321 Purchased Services			
175	725	2,000	53331 Dues & Fees	2,000	2,000	2,000
341	170	123	53509 IMC Printing/Copies			
2,632	3,914	6,123	53515 Motor Pool			

Southwestern Oregon Community College
2023-2024

Cost Center -- 4155 Volleyball-women

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
883	644		53520 Rental Vehicle			
<u>9,196</u>	<u>24,647</u>	<u>23,378</u>		<u>19,480</u>	<u>19,480</u>	<u>19,480</u>
9,580	24,909	23,378		32,944	32,944	32,944
<u>9,580</u>	<u>24,909</u>	<u>23,378</u>		<u>32,944</u>	<u>32,944</u>	<u>32,944</u>

BUDGET SALARY DETAIL
2023-2024

COST CENTER: VOLLEYBALL-WOMEN - COOS CAMPUS

POSITION	FTE	AMOUNT
PT COACHING	0.18	10710
PT FACULTY ASST COACH	0.10	2754
	0.28	13464

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 4156 Soccer-women

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
288	235		51112 Other Management			
11,723	11,219	9,905	51226 FT Faculty Coaching			
			51326 PT Coaching	12,128	12,128	12,128
			51327 PT Faculty Asst Coach	2,754	2,754	2,754
<u>12,011</u>	<u>11,453</u>	<u>9,905</u>		<u>14,882</u>	<u>14,882</u>	<u>14,882</u>
FTE: 0.35	0.26	0.32		FTE: 0.42	0.42	0.42
2,095	2,366		52105 Employee Health Insurance-Employe			
494	479		52106 HSA Employer Contributions			
3	3		52107 EAP			
30	32		52108 LT Disability Insurance			
43	37		52109 Life Insurance			
35	31		52110 Workers Compensation			
1,201	600		52111 PERS Debt Service			
1,158	645		52112 PERS Retirement			
54	51		52113 Unemployment Expense			
869	880		52120 Taxes			
<u>5,982</u>	<u>5,125</u>					
709	879	1,000	53111 General Supplies	1,000	1,000	1,000
3,616	3,055	3,500	53119 Uniforms	3,500	3,500	3,500
		4,197	53171 Equipment < \$5,000			
		429	53212 Recruitment Travel			
912	3,120	12,800	53217 Field Trip	12,800	12,800	12,800
	7,347		53219 Out of State Travel			
		525	53321 Purchased Services			
		100	53331 Dues & Fees			
			53509 IMC Printing/Copies			

4156 Soccer-women

Southwestern Oregon Community College
2023-2024

Cost Center -- 4156 Soccer-women

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
462	2,793	2,095	53515 Motor Pool			
	3,755	4,571	53518 Bus - Southwestern			
442	408		53520 Rental Vehicle			
<u>6,142</u>	<u>21,357</u>	<u>29,217</u>		<u>17,300</u>	<u>17,300</u>	<u>17,300</u>
 <u>24,134</u>	 <u>37,935</u>	 <u>39,122</u>		 <u>32,182</u>	 <u>32,182</u>	 <u>32,182</u>
<u>24,134</u>	<u>37,935</u>	<u>39,122</u>		<u>32,182</u>	<u>32,182</u>	<u>32,182</u>

BUDGET SALARY DETAIL
2023-2024

COST CENTER: SOCCER-WOMEN - COOS CAMPUS

POSITION	FTE	AMOUNT
PT COACHING	0.32	12128
PT FACULTY ASST COACH	0.10	2754
	0.42	14882

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 4157 Baseball-men

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
300	300		51112 Other Management			
		6,633	51218 FT Other Faculty	6,937	6,937	6,937
13,356	14,076	7,501	51226 FT Faculty Coaching			
			51326 PT Coaching	7,891	7,891	7,891
			51327 PT Faculty Asst Coach	5,508	5,508	5,508
<u>13,656</u>	<u>14,376</u>	<u>14,134</u>		<u>20,336</u>	<u>20,336</u>	<u>20,336</u>
FTE: 0.13	0.13	0.13		FTE: 0.33	0.33	0.33
2,760	2,773		52105 Employee Health Insurance-Employ			
442	442		52106 HSA Employer Contributions			
1	1		52107 EAP			
22	23		52108 LT Disability Insurance			
19	18		52109 Life Insurance			
39	42		52110 Workers Compensation			
1,360	1,574		52111 PERS Debt Service			
1,311	1,692		52112 PERS Retirement			
61	64		52113 Unemployment Expense			
<u>1,019</u>	<u>1,074</u>		52120 Taxes			
7,035	7,703					
2,564	5,396	5,400	53111 General Supplies	5,400	5,400	5,400
128	32		53112 Postage & Shipping			
3,191	3,461	3,500	53119 Uniforms	3,500	3,500	3,500
		200	53211 Operational Travel	200	200	200
7,080	34,039	24,000	53217 Field Trip	31,000	31,000	31,000
209		57	53509 IMC Printing/Copies			
1,285	11,662	3,034	53515 Motor Pool			
8,032		5,002	53518 Bus - Southwestern			

4157 Baseball-men

Southwestern Oregon Community College
2023-2024

Cost Center -- 4157 Baseball-men

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
	2,196		53520 Rental Vehicle			
<u>22,488</u>	<u>56,787</u>	<u>41,193</u>		<u>40,100</u>	<u>40,100</u>	<u>40,100</u>
 <u>43,180</u>	 <u>78,865</u>	 <u>55,327</u>		 <u>60,436</u>	 <u>60,436</u>	 <u>60,436</u>
<u>43,180</u>	<u>78,865</u>	<u>55,327</u>		<u>60,436</u>	<u>60,436</u>	<u>60,436</u>

BUDGET SALARY DETAIL
2023-2024

COST CENTER: BASEBALL-MEN - COOS CAMPUS

POSITION	FTE	AMOUNT
FT OTHER FACULTY	0.00	6938
PT COACHING	0.13	7891
PT FACULTY ASST COACH	0.20	5508
	0.33	20337

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 4158 Softball-women

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
300	300		51112 Other Management			
10,833	11,157	11,158	51226 FT Faculty Coaching			
			51326 PT Coaching	11,380	11,380	11,380
			51327 PT Faculty Asst Coach	5,508	5,508	5,508
<u>11,133</u>	<u>11,457</u>	<u>11,158</u>		<u>16,888</u>	<u>16,888</u>	<u>16,888</u>
FTE: 0.19	0.19	0.19		FTE: 0.39	0.39	0.39
3,900	3,950		52105 Employee Health Insurance-Employ			
646	646		52106 HSA Employer Contributions			
2	2		52107 EAP			
33	35		52108 LT Disability Insurance			
27	27		52109 Life Insurance			
32	33		52110 Workers Compensation			
1,113	1,260		52111 PERS Debt Service			
1,073	1,354		52112 PERS Retirement			
50	51		52113 Unemployment Expense			
854	879		52120 Taxes			
<u>7,732</u>	<u>8,238</u>					
2,326	1,658	2,000	53111 General Supplies	2,000	2,000	2,000
2,706	3,842	3,500	53119 Uniforms	3,500	3,500	3,500
9,258	24,997	20,000	53217 Field Trip	25,000	25,000	25,000
3,958	1,495		53219 Out of State Travel			
114	307	122	53509 IMC Printing/Copies			
15,955	15,514		53515 Motor Pool			
2,316			53518 Bus - Southwestern			

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 4158 Softball-women

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
		300	53520 Rental Vehicle	300	300	300
36,634	47,813	25,922		30,800	30,800	30,800
55,499	67,508	37,080		47,688	47,688	47,688
55,499	67,508	37,080		47,688	47,688	47,688

BUDGET SALARY DETAIL
2023-2024

COST CENTER: SOFTBALL-WOMEN - COOS CAMPUS

POSITION	FTE	AMOUNT
PT COACHING	0.19	11381
PT FACULTY ASST COACH	0.20	5508
	0.39	16889

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 4159 Ath Supervision

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
-2,550	-1,050		45217 Expense Reimbursements			
-2,550	-1,050					
-2,550	-1,050					
960	1,560		51112 Other Management			
87,654	91,099	91,099	51117 Director	93,644	93,644	93,644
	2,297	786	51311 PT Faculty			
67,261	76,093	85,680	51326 PT Coaching			
50,500	54,858	57,834	51327 PT Faculty Asst Coach			
44,283	48,508	46,072	51411 FT Classified	47,915	47,915	47,915
600	600	600	51421 Classified Other Pay	600	600	600
41,397	21,826	39,073	51521 FT Specialist	54,948	54,948	54,948
292,656	296,840	321,144		197,107	197,107	197,107
FTE: 5.01	4.74	5.48		FTE: 3.00	3.00	3.00
48,315	46,521		52105 Employee Health Insurance-Employ			
8,500	7,650		52106 HSA Employer Contributions			
29	25		52107 EAP			
534	487		52108 LT Disability Insurance			
428	345		52109 Life Insurance			
849	847		52110 Workers Compensation			
22,444	25,890		52111 PERS Debt Service			
24,325	29,793		52112 PERS Retirement			
1,317	1,313		52113 Unemployment Expense			

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 4159 Ath Supervision

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
22,289	22,577		52120 Taxes			
<u>129,029</u>	<u>135,447</u>					
12,437	9,312	12,264	53111 General Supplies	14,500	14,500	14,500
293	419	273	53112 Postage & Shipping			
1,235	3,670	3,500	53118 Class & Lab Supplies	3,500	3,500	3,500
	1,399	2,021	53171 Equipment < \$5,000	2,000	2,000	2,000
381	164	3,400	53211 Operational Travel	3,400	3,400	3,400
1,735	4,675	2,052	53212 Recruitment Travel	6,500	6,500	6,500
1,486	15,178	4,632	53219 Out of State Travel	10,000	10,000	10,000
		500	53319 Meeting Expenses	500	500	500
23,640	37,968	44,045	53321 Purchased Services	50,000	50,000	50,000
19,445	20,394	23,668	53331 Dues & Fees	26,000	26,000	26,000
1,981	2,925	2,166	53509 IMC Printing/Copies			
		1,043	53515 Motor Pool	37,618	37,618	37,618
	100		53518 Bus - Southwestern	19,400	19,400	19,400
158	1,603	1,000	53520 Rental Vehicle	1,000	1,000	1,000
413		1,000	53610 Equipment Repair	1,000	1,000	1,000
<u>63,204</u>	<u>97,807</u>	<u>101,564</u>		<u>175,418</u>	<u>175,418</u>	<u>175,418</u>
<u>484,888</u>	<u>530,095</u>	<u>422,708</u>		<u>372,525</u>	<u>372,525</u>	<u>372,525</u>
<u>482,338</u>	<u>529,045</u>	<u>422,708</u>		<u>372,525</u>	<u>372,525</u>	<u>372,525</u>

BUDGET SALARY DETAIL
2023-2024

COST CENTER: ATH SUPERVISION - COOS CAMPUS

POSITION	FTE	AMOUNT
CLASS SAL FT	1.00	47915
DIRECTOR/COACH	1.00	93644
FT SPECIALIST	1.00	54948
	3.00	196507

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 4161 Athletics Playoffs

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
	9,101		53111 General Supplies			
71,492	67,646	75,000	53217 Field Trip	75,000	75,000	75,000
1,787	31,436		53219 Out of State Travel			
525	2,563		53331 Dues & Fees			
			53509 IMC Printing/Copies			
	1,103	1,800	53515 Motor Pool			
	11,258		53520 Rental Vehicle			
<u>73,804</u>	<u>123,106</u>	<u>76,800</u>		<u>75,000</u>	<u>75,000</u>	<u>75,000</u>
<u>73,804</u>	<u>123,106</u>	<u>76,800</u>		<u>75,000</u>	<u>75,000</u>	<u>75,000</u>
<u>73,804</u>	<u>123,106</u>	<u>76,800</u>		<u>75,000</u>	<u>75,000</u>	<u>75,000</u>
<u>-7,319,205</u>	<u>-7,382,894</u>	<u>-7,665,107</u>		<u>-7,717,328</u>	<u>-7,717,328</u>	<u>-7,717,328</u>

**Southwestern Oregon Community College
2023-2024**

CURRY
Cost Center -- 1701 Misc Instruction

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Recommended</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
64,900	67,900	67,900	51211 FT Faculty	70,900	70,900	70,900
52,104	48,498	36,263	51311 PT Faculty			
1,070	17,898	20,000	51314 PT Summer Faculty	20,000	20,000	20,000
<u>118,073</u>	<u>134,296</u>	<u>124,163</u>		<u>90,900</u>	<u>90,900</u>	<u>90,900</u>
FTE: 1.94	2.15	1.35		FTE: 1.33	1.33	1.33
21,233	23,673		52105 Employee Health Insurance-Employ			
3,400	3,400		52106 HSA Employer Contributions			
10	10		52107 EAP			
198	212		52108 LT Disability Insurance			
143	143		52109 Life Insurance			
341	388		52110 Workers Compensation			
7,226	8,569		52111 PERS Debt Service			
6,966	9,361		52112 PERS Retirement			
475	579		52113 Unemployment Expense			
8,794	10,202		52120 Employer PR Taxes			
<u>48,785</u>	<u>56,537</u>					
513	336	442	53111 General Supplies	453	453	453
1,516	235	2,963	53118 Class & Lab Supplies	2,995	2,995	2,995
		67	53137 Catering/Meals			
	150	381	53211 Operational Travel	416	416	416
			53217 Field Trip	108	108	108

**Southwestern Oregon Community College
2023-2024**

CURRY
Cost Center -- 1701 Misc Instruction

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Recommended</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
	200	55	53317 Facility/Equipment Rental	55	55	55
2,029	920	3,908		4,027	4,027	4,027
168,887	191,753	128,071		94,927	94,927	94,927
168,887	191,753	128,071		94,927	94,927	94,927

BUDGET SALARY DETAIL
2023-2024

COST CENTER: MISC INSTRUCTION - CURRY CAMPUS

POSITION	FTE	AMOUNT
FACULTY FT	1.00	70900
PT FAC SUMMER	0.33	20000
	1.33	90900

**Southwestern Oregon Community College
2023-2024**

CURRY
Cost Center -- 1809 Community Education

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Recommended</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
	400	200	51314 PT Summer Faculty			
	400	200				
FTE: 0.01						
	1		52110 Workers Compensation			
	2		52113 Unemployment Expense			
	32		52120 Employer PR Taxes			
	35					
	17	483	53111 General Supplies	483	483	483
25		850	53211 Operational Travel	850	850	850
		1,000	53316 Advertising	2,000	2,000	2,000
25	17	2,333		3,333	3,333	3,333
25	452	2,533		3,333	3,333	3,333
25	452	2,533		3,333	3,333	3,333

**Southwestern Oregon Community College
2023-2024**

CURRY
Cost Center -- 2101 Instructional Supervision

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Recommended</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
45,088	51,282	40,020	51111 FT Management	42,021	42,021	42,021
480	360		51112 Other Management			
<u>45,568</u>	<u>51,642</u>	<u>40,020</u>		<u>42,021</u>	<u>42,021</u>	<u>42,021</u>
FTE: 0.50	0.50	0.50		FTE: 0.50	0.50	0.50
7,443	7,639		52105 Employee Health Insurance-Employe			
1,700	1,275		52106 HSA Employer Contributions			
5	5		52107 EAP			
139	147		52108 LT Disability Insurance			
71	71		52109 Life Insurance			
132	150		52110 Workers Compensation			
4,557	3,908		52111 PERS Debt Service			
4,393	4,199		52112 PERS Retirement			
205	232		52113 Unemployment Expense			
3,363	3,768		52120 Employer PR Taxes			
<u>22,009</u>	<u>21,394</u>					
354	1,000	400	53111 General Supplies	1,005	1,005	1,005
		808	53211 Operational Travel	308	308	308
<u>354</u>	<u>1,000</u>	<u>1,208</u>		<u>1,313</u>	<u>1,313</u>	<u>1,313</u>
<u>67,931</u>	<u>74,037</u>	<u>41,228</u>		<u>43,334</u>	<u>43,334</u>	<u>43,334</u>
67,931	74,037	41,228		43,334	43,334	43,334

BUDGET SALARY DETAIL
2023-2024

COST CENTER: INSTRUCTIONAL SUPERVISION - CURRY CAMPUS

POSITION	FTE	AMOUNT

MGMT SAL FT	0.50	42021

	0.50	42021

**Southwestern Oregon Community College
2023-2024**

CURRY
Cost Center -- 2401 Student Services Admin

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Recommended</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
51,677	60,736	49,137	51114 FT Supervisor/Confidential	50,120	50,120	50,120
42,331	44,231	43,847	51411 FT Classified	83,040	83,040	83,040
		800	51412 Classified Overtime	800	800	800
31,885	34,156	33,981	51415 PT 20HR Classified			
4,381	3,810	2,400	51417 PT Casual/Temporary	2,400	2,400	2,400
600	600	600	51421 Classified Other Pay	1,200	1,200	1,200
		200	51517 MASSC Temporary	200	200	200
<u>130,874</u>	<u>143,532</u>	<u>130,965</u>		<u>137,760</u>	<u>137,760</u>	<u>137,760</u>
FTE: 2.92	2.90	2.87		FTE: 3.09	3.09	3.09
35,259	36,150		52105 Employee Health Insurance-Employi			
6,800	6,375		52106 HSA Employer Contributions			
29	31		52107 EAP			
288	305		52108 LT Disability Insurance			
286	286		52109 Life Insurance			
380	480		52110 Workers Compensation			
12,712	14,901		52111 PERS Debt Service			
12,331	16,012		52112 PERS Retirement			
589	627		52113 Unemployment Expense			
9,633	10,729		52120 Employer PR Taxes			
<u>78,308</u>	<u>85,897</u>					
8	1,000	598	53111 General Supplies	1,208	1,208	1,208
235	546	2,094	53211 Operational Travel	1,594	1,594	1,594
91	702	686	53354 Student Support	686	686	686

**Southwestern Oregon Community College
2023-2024**

CURRY
Cost Center -- 2401 Student Services Admin

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Recommended</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
1,031	1,375	3,778	53371 Leased Equipment	3,778	3,778	3,778
1,365	3,623	7,156		7,266	7,266	7,266
210,547	233,052	138,121		145,026	145,026	145,026
210,547	233,052	138,121		145,026	145,026	145,026

BUDGET SALARY DETAIL
2023-2024

COST CENTER: STUDENT SERVICES ADMIN - CURRY CAMPUS

POSITION	FTE	AMOUNT
CLASS SAL FT	1.00	45600
CLASS SAL FT	1.00	37440
PT CASUAL/TEMPORARY	0.09	2400
SUPR/CONF FT	1.00	50120
	3.09	135560

**Southwestern Oregon Community College
2023-2024**

CURRY
Cost Center -- 3209 Gen to College Support

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Recommended</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
45,088	51,282	40,020	51111 FT Management	42,021	42,021	42,021
480	360		51112 Other Management			
<u>45,568</u>	<u>51,642</u>	<u>40,020</u>		<u>42,021</u>	<u>42,021</u>	<u>42,021</u>
FTE: 0.50	0.50	0.50		FTE: 0.50	0.50	0.50
7,443	7,639		52105 Employee Health Insurance-Employ			
1,700	1,275		52106 HSA Employer Contributions			
5	5		52107 EAP			
139	147		52108 LT Disability Insurance			
71	71		52109 Life Insurance			
132	150		52110 Workers Compensation			
4,557	3,908		52111 PERS Debt Service			
4,393	4,199		52112 PERS Retirement			
205	232		52113 Unemployment Expense			
<u>3,363</u>	<u>3,768</u>		52120 Employer PR Taxes			
22,009	21,394					
16	331	2,244	53111 General Supplies	638	638	638
4,125	4,058	4,300	53112 Postage & Shipping	4,038	4,038	4,038
1,541	273	2,059	53114 Printing Supplies	1,070	1,070	1,070
	48		53124 Cash - Over (Short)			
1,028		232	53125 Credit Card Fees	1,449	1,449	1,449
328	1,076	1,217	53126 Bank Service Charges			
		3	53151 Gasoline/Fuel/Propane	3	3	3
447	419	835	53211 Operational Travel	1,900	1,900	1,900
6,154	6,665	8,012	53312 Outside Printing Services	5,797	5,797	5,797

**Southwestern Oregon Community College
2023-2024**

CURRY
Cost Center -- 3209 Gen to College Support

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Recommended</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
3,405	4,620	4,775	53316 Advertising	4,831	4,831	4,831
		2,601	53317 Facility/Equipment Rental	2,601	2,601	2,601
415	68	200	53319 Meeting Expenses	725	725	725
40	863	502	53321 Purchased Services	932	932	932
370	620	250	53331 Dues & Fees	650	650	650
		755	53370 Insurance	755	755	755
532	747	1,400	53515 Motor Pool	1,290	1,290	1,290
<u>18,402</u>	<u>19,788</u>	<u>29,385</u>		<u>26,679</u>	<u>26,679</u>	<u>26,679</u>
<u>85,979</u>	<u>92,824</u>	<u>69,405</u>		<u>68,700</u>	<u>68,700</u>	<u>68,700</u>
85,979	92,824	69,405		68,700	68,700	68,700

BUDGET SALARY DETAIL
2023-2024

COST CENTER: GEN TO COLLEGE SUPPORT - CURRY CAMPUS

POSITION	FTE	AMOUNT

MGMT SAL FT	0.50	42021

	0.50	42021

**Southwestern Oregon Community College
2023-2024**

CURRY
Cost Center -- 3301 Plant Operations

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Recommended</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
35,690	39,279	36,920	51411 FT Classified	47,915	47,915	47,915
35,690	39,279	36,920		47,915	47,915	47,915
FTE: 1.00	1.00	1.00		FTE: 1.00	1.00	1.00
14,922	15,309		52105 Employee Health Insurance-Employ			
3,400	3,400		52106 HSA Employer Contributions			
10	10		52107 EAP			
108	116		52108 LT Disability Insurance			
143	143		52109 Life Insurance			
874	903		52110 Workers Compensation			
3,599	4,321		52111 PERS Debt Service			
3,507	4,643		52112 PERS Retirement			
161	177		52113 Unemployment Expense			
2,652	2,987		52120 Taxes			
29,376	32,009					
6,482	3,638	6,860	53111 General Supplies	6,860	6,860	6,860
		3	53112 Postage & Shipping			
		242	53113 Software < \$5,000	242	242	242
114	331	242	53117 Computer Supplies	242	242	242
2,527	2,198	4,492	53151 Gas/Fuel/Propane	4,492	4,492	4,492
	749	242	53171 Equipment < \$5,000	242	242	242
			53211 Operational Travel	187	187	187
	73	193	53317 Facility Rental/Equipment	193	193	193
2,536	12,491	13,976	53321 Purchased Services	13,976	13,976	13,976
	197	213	53331 Dues & Fees	483	483	483

**Southwestern Oregon Community College
2023-2024**

CURRY
Cost Center -- 3301 Plant Operations

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Recommended</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
30,734	29,101	35,335	53335 Electricity	38,931	38,931	38,931
1,800	1,974	4,813	53336 Water/Sewer	4,843	4,843	4,843
1,798	1,598	1,986	53337 Sanitation, Garbage	1,986	1,986	1,986
8,525	13,002	16,232	53352 Maintenance Contracts	16,232	16,232	16,232
952	210	1,449	53610 Equipment Repair	1,449	1,449	1,449
		483	53620 Vehicle Repair	483	483	483
2,011	3,077	5,048	53630 Minor Building Repair	5,048	5,048	5,048
<u>57,480</u>	<u>68,639</u>	<u>91,809</u>		<u>95,889</u>	<u>95,889</u>	<u>95,889</u>
<u>122,546</u>	<u>139,927</u>	<u>128,729</u>		<u>143,804</u>	<u>143,804</u>	<u>143,804</u>
<u>122,546</u>	<u>139,927</u>	<u>128,729</u>		<u>143,804</u>	<u>143,804</u>	<u>143,804</u>
592,801	630,587	282,187		265,999	265,999	265,999

BUDGET SALARY DETAIL
2023-2024

COST CENTER: PLANT OPERATIONS - CURRY CAMPUS

POSITION	FTE	AMOUNT
CLASS SAL FT	1.00	47915
	1.00	47915

**Southwestern Oregon Community College
2023-2024**

Fund -- 10 General Fund

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Recommended</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
0000 General Operations						
73,056	50,889	1,293,000	59025 Transfer to Special Projects	1,292,500	1,292,500	1,292,500
		250,000	59029 Transfer to Reserve Fund	250,000	250,000	250,000
1,846,562	1,409,657	1,471,317	59041 Transfer to Debt Service Fund	1,461,892	1,461,892	1,461,892
125,877	40,549	101,688	59053 Transfer to Internal Service Fund	118,235	118,235	118,235
2,045,495	1,501,095	3,116,005		3,122,627	3,122,627	3,122,627
2,045,495	1,501,095	3,116,005		3,122,627	3,122,627	3,122,627
2,045,495	1,501,095	3,116,005		3,122,627	3,122,627	3,122,627
1911 Small Business Development Center						
40,000	40,000	40,000	59025 Transfer to Special Projects	40,000	40,000	40,000
40,000	40,000	40,000		40,000	40,000	40,000
40,000	40,000	40,000		40,000	40,000	40,000
40,000	40,000	40,000		40,000	40,000	40,000
3301 Plant Operations						
131,000	137,209	406,000	59036 Transfer to Plant Fund	456,000	456,000	456,000
52,508	254,855	265,740	59041 Transfer to Debt Service	277,527	277,527	277,527
183,508	392,064	671,740		733,527	733,527	733,527
183,508	392,064	671,740		733,527	733,527	733,527
183,508	392,064	671,740		733,527	733,527	733,527
3601 Operating Loan						
3,986	24,383	35,000	60001 Interest Expense	35,000	35,000	35,000
	1,200,000	3,500,000	60002 Principal Payment	3,500,000	3,500,000	3,500,000

**Southwestern Oregon Community College
2023-2024**

Fund -- 10 General Fund

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Recommended</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
			3601 Operating Loan			
34,090	6,000		60003 Debt Service Admin			
38,076	1,230,383	3,535,000		3,535,000	3,535,000	3,535,000
38,076	1,230,383	3,535,000		3,535,000	3,535,000	3,535,000
38,076	1,230,383	3,535,000		3,535,000	3,535,000	3,535,000
			4009 Student Government/ASG			
2,000	2,000	2,000	59064 Transfer to Trust and Agency	2,000	2,000	2,000
2,000	2,000	2,000		2,000	2,000	2,000
2,000	2,000	2,000		2,000	2,000	2,000
2,000	2,000	2,000		2,000	2,000	2,000
			4011 Student Rec Center			
9,090	18,175	18,175	59041 Transfer to Debt Service Fund	18,175	18,175	18,175
9,090	18,175	18,175		18,175	18,175	18,175
9,090	18,175	18,175		18,175	18,175	18,175
9,090	18,175	18,175		18,175	18,175	18,175
2,318,169	3,183,717	7,382,920		7,451,329	7,451,329	7,451,329

FINANCIAL AID FUND

The Financial Aid Fund is used to account for funds restricted to student financial aid. In addition to the Federal Title IV grants, the revenues include state grants and required matching funds. Expenditures are restricted to student aid in the form of grants, loans and student work study wages.

Southwestern Oregon Community College District
Financial Aid Fund Summary
Fiscal Year 2023 - 2024

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Recommended</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
<u>RESOURCES:</u>						
-1,026,308	-1,097,494	-1,375,000	41 State Revenues	-1,800,000	-1,800,000	-1,800,000
-4,878,984	-4,355,360	-6,769,000	42 Federal Revenues	-6,769,000	-6,769,000	-6,769,000
-217,088	-169,613	-300,000	45 Other Revenues	-300,000	-300,000	-300,000
<u>-50,890</u>	<u>-48,518</u>		48 Transfer From Other Funds			
-6,173,270	-5,670,985	-8,444,000		-8,869,000	-8,869,000	-8,869,000
<u>REQUIREMENTS:</u>						
50,193	27,719	94,000	51 Personnel Services	94,000	94,000	94,000
6,072,187	5,594,748	8,350,000	55 Other Expenses	8,775,000	8,775,000	8,775,000
<u>50,890</u>	<u>48,518</u>		59 Transfers			
6,173,270	5,670,985	8,444,000		8,869,000	8,869,000	8,869,000

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 4302 Fed PELL Grant

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
-3,400	-3,015		42150 Administrative Allowance			
-2,356,585	-2,191,314	-3,200,000	42330 Federal Financial Aid	-3,200,000	-3,200,000	-3,200,000
-2,359,985	-2,194,329	-3,200,000		-3,200,000	-3,200,000	-3,200,000
-2,359,985	-2,194,329	-3,200,000		-3,200,000	-3,200,000	-3,200,000
2,356,585	2,191,314	3,200,000	55111 Student Aid	3,200,000	3,200,000	3,200,000
3,400	3,015		55903 Administrative Expense			
2,359,985	2,194,329	3,200,000		3,200,000	3,200,000	3,200,000
2,359,985	2,194,329	3,200,000		3,200,000	3,200,000	3,200,000

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 4304 Fed SEOG Grant

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
-73,934	-74,232	-125,000	42330 Federal Financial Aid	-125,000	-125,000	-125,000
<u>-73,934</u>	<u>-74,232</u>	<u>-125,000</u>		<u>-125,000</u>	<u>-125,000</u>	<u>-125,000</u>
-50,890	-48,518		48023 Transfer from Financial Aid			
<u>-50,890</u>	<u>-48,518</u>					
-124,824	-122,750	-125,000		-125,000	-125,000	-125,000
<u>-124,824</u>	<u>-122,750</u>	<u>-125,000</u>		<u>-125,000</u>	<u>-125,000</u>	<u>-125,000</u>
124,824	122,750	125,000	55111 Student Aid	125,000	125,000	125,000
<u>124,824</u>	<u>122,750</u>	<u>125,000</u>		<u>125,000</u>	<u>125,000</u>	<u>125,000</u>
124,824	122,750	125,000		125,000	125,000	125,000
<u>124,824</u>	<u>122,750</u>	<u>125,000</u>		<u>125,000</u>	<u>125,000</u>	<u>125,000</u>

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 4333 Federal Work Study

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
	-6,556		42150 Administrative Allowance			
-96,540	-70,126	-94,000	42330 Federal Financial Aid	-94,000	-94,000	-94,000
<u>-96,540</u>	<u>-76,682</u>	<u>-94,000</u>		<u>-94,000</u>	<u>-94,000</u>	<u>-94,000</u>
 <u>-96,540</u>	 <u>-76,682</u>	 <u>-94,000</u>		 <u>-94,000</u>	 <u>-94,000</u>	 <u>-94,000</u>
		94,000	51600 ***Federal Work Study***	94,000	94,000	94,000
	2,448		51601 Fine Arts			
7,381			51605 ESPS			
4,268			51606 Fire Science			
552			51610 Environmental Services			
	826		51622 STEPS/JOBBS Program			
18,754	4,734		51633 Fitness Center			
7,647			51659 OCCI			
937	516		51663 Media Services			
3,048	2,661		51664 IMC			
	2,430		51671 Admissions			
	1,136		51678 Information Technology			
23			51679 Ed Talent Search			
113			51683 Grounds Maintenance			
	2,584		51685 Student Activities/Clubs			
2,927	4,273		51688 Bookstore			
<u>45,650</u>	<u>21,608</u>	<u>94,000</u>		<u>94,000</u>	<u>94,000</u>	<u>94,000</u>
FTE: 1.91	0.87	3.62		FTE: 3.38	3.38	3.38

Southwestern Oregon Community College
2023-2024

Cost Center -- 4333 Federal Work Study

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
	6,556		55903 Administrative Expense			
	6,556					
45,650	28,164	94,000		94,000	94,000	94,000
-50,890	-48,518					

BUDGET SALARY DETAIL
2023-2024

COST CENTER: FEDERAL WORK STUDY - COOS CAMPUS

POSITION	FTE	AMOUNT
FEDERAL WORK STUDY	3.38	94000
	3.38	94000

Southwestern Oregon Community College
2023-2024

Cost Center -- 4334 FWS - Community Service

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
-4,543	-6,111		42330 Federal Financial Aid			
-4,543	-6,111					
-4,543	-6,111					
4,543	2,292		51624 Dev Ed/ABE Clerical			
	3,819		51662 Library			
4,543	6,111					
FTE: 0.19	0.24			FTE:		
4,543	6,111					

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 4501 State Opportunity Grant

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
-644,868	-693,574	-825,000	41310 State Student Financial Aid	-900,000	-900,000	-900,000
-644,868	-693,574	-825,000		-900,000	-900,000	-900,000
-644,868	-693,574	-825,000		-900,000	-900,000	-900,000
644,868	693,574	825,000	55111 Student Aid	900,000	900,000	900,000
644,868	693,574	825,000		900,000	900,000	900,000
644,868	693,574	825,000		900,000	900,000	900,000

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 4601 Oregon Scholarships

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
-77,995	-81,229	-130,000	41310 State Student Financial Aid	-130,000	-130,000	-130,000
<u>-77,995</u>	<u>-81,229</u>	<u>-130,000</u>		<u>-130,000</u>	<u>-130,000</u>	<u>-130,000</u>
-77,995	-81,229	-130,000		-130,000	-130,000	-130,000
77,995	81,229	130,000	55111 Student Aid	130,000	130,000	130,000
<u>77,995</u>	<u>81,229</u>	<u>130,000</u>		<u>130,000</u>	<u>130,000</u>	<u>130,000</u>
77,995	81,229	130,000		130,000	130,000	130,000
<u>77,995</u>	<u>81,229</u>	<u>130,000</u>		<u>130,000</u>	<u>130,000</u>	<u>130,000</u>

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 4602 Oregon Promise

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
-262,403	-269,672	-350,000	41310 State Student Financial Aid	-500,000	-500,000	-500,000
293			41320 Prior Year State FA Grant			
<u>-262,110</u>	<u>-269,672</u>	<u>-350,000</u>		<u>-500,000</u>	<u>-500,000</u>	<u>-500,000</u>
 <u>-262,110</u>	 <u>-269,672</u>	 <u>-350,000</u>		 <u>-500,000</u>	 <u>-500,000</u>	 <u>-500,000</u>
262,403	269,672	350,000	55111 Student Aid	500,000	500,000	500,000
-293			55113 Student Aid Prior Year			
<u>262,110</u>	<u>269,672</u>	<u>350,000</u>		<u>500,000</u>	<u>500,000</u>	<u>500,000</u>
 <u>262,110</u>	 <u>269,672</u>	 <u>350,000</u>		 <u>500,000</u>	 <u>500,000</u>	 <u>500,000</u>

Southwestern Oregon Community College
2023-2024

Cost Center -- 4603 Oregon Tribal Student Grant

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
			41310 State Student Financial Aid			
				-200,000	-200,000	-200,000
				-200,000	-200,000	-200,000
			55111 Student Aid			
				200,000	200,000	200,000
				200,000	200,000	200,000
				200,000	200,000	200,000

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 4701 Federal Stafford Loans

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
-2,036,243	-1,710,949	-3,000,000	42330 Federal Financial Aid	-3,000,000	-3,000,000	-3,000,000
-2,036,243	-1,710,949	-3,000,000		-3,000,000	-3,000,000	-3,000,000
-18	-30		45110 Checking Interest			
-18	-30					
-2,036,261	-1,710,979	-3,000,000		-3,000,000	-3,000,000	-3,000,000
2,036,243	1,710,949	3,000,000	55111 Student Aid	3,000,000	3,000,000	3,000,000
18	30		55898 Miscellaneous Disbursement			
2,036,261	1,710,979	3,000,000		3,000,000	3,000,000	3,000,000
2,036,261	1,710,979	3,000,000		3,000,000	3,000,000	3,000,000

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 4711 Federal Plus Loans

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
-307,739	-293,057	-350,000	42330 Federal Financial Aid	-350,000	-350,000	-350,000
-307,739	-293,057	-350,000		-350,000	-350,000	-350,000
-307,739	-293,057	-350,000		-350,000	-350,000	-350,000
307,739	293,057	350,000	55111 Student Aid	350,000	350,000	350,000
307,739	293,057	350,000		350,000	350,000	350,000
307,739	293,057	350,000		350,000	350,000	350,000

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 4722 Alaska Loans

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
		-25,000	45317 Private Loan/Grant	-25,000	-25,000	-25,000
		-25,000		-25,000	-25,000	-25,000
		-25,000		-25,000	-25,000	-25,000
		25,000	55111 Student Aid	25,000	25,000	25,000
		25,000		25,000	25,000	25,000
		25,000		25,000	25,000	25,000

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 4733 Alternative Loans

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
-217,070	-169,583	-275,000	45317 Private Loan/Grant	-275,000	-275,000	-275,000
-217,070	-169,583	-275,000		-275,000	-275,000	-275,000
-217,070	-169,583	-275,000		-275,000	-275,000	-275,000
217,070	169,583	275,000	55111 Student Aid	275,000	275,000	275,000
217,070	169,583	275,000		275,000	275,000	275,000
217,070	169,583	275,000		275,000	275,000	275,000

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 4801 Outside Agency EFT Scholarship

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
-41,335	-53,019	-70,000	41310 State Student Financial Aid	-70,000	-70,000	-70,000
-41,335	-53,019	-70,000		-70,000	-70,000	-70,000
-41,335	-53,019	-70,000		-70,000	-70,000	-70,000
41,335	53,019	70,000	55111 Student Aid	70,000	70,000	70,000
41,335	53,019	70,000		70,000	70,000	70,000
41,335	53,019	70,000		70,000	70,000	70,000
-50,890	-48,518					

**Southwestern Oregon Community College
2023-2024**

Fund -- 23 Financial Aid Fund

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Recommended</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
			4333 Federal Work Study			
50,890	48,518		59023 Transfer to Financial Aid Fund			
50,890	48,518					
50,890	48,518					
50,890	48,518					
50,890	48,518					
50,890	48,518					

SPECIAL PROJECTS FUND

The Special Projects Fund is used to account for proceeds of specific revenue sources that are legally restricted to specific purposes other than direct student financial aid. Grants, projects and other contracts for designated purposes are the primary revenue sources. Expenditures are restricted to those items designated for in the agreement by each grant, project or contract.

Southwestern Oregon Community College District
Special Project Fund Summary
Fiscal Year 2023 - 2024

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Recommended</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
<u>RESOURCES:</u>						
-1,779,866	-3,625,036	-1,368,124	31 Fund Balance	-1,839,751	-1,839,751	-1,839,751
-552,734	-950,306	-3,719,295	41 State Revenues	-2,182,031	-2,182,031	-2,182,031
-5,418,429	-8,083,851	-8,240,560	42 Federal Revenues	-4,823,252	-4,823,252	-4,823,252
-73,417	-374,610	-487,921	44 Tuition And Fee Revenues	-478,746	-478,746	-478,746
-1,128,410	-1,115,358	-2,424,392	45 Other Revenues	-1,766,882	-1,766,882	-1,766,882
-123,838	-443,957	-1,333,000	48 Transfer From Other Funds	-1,332,500	-1,332,500	-1,332,500
-9,076,695	-14,593,118	-17,573,292		-12,423,162	-12,423,162	-12,423,162
<u>REQUIREMENTS:</u>						
1,829,896	1,744,193	3,038,922	51 Personnel Services	2,756,200	2,756,200	2,756,200
1,012,847	970,419	1,785,425	52 Payroll Costs/Benefits	1,626,663	1,626,663	1,626,663
1,299,020	1,413,551	5,840,822	53 Materials And Services	2,893,543	2,893,543	2,893,543
977,057	4,121,221	1,831,035	55 Other Expenses	1,478,556	1,478,556	1,478,556
152,076	90,421	1,479,584	57 Equipment	1,082,200	1,082,200	1,082,200
80,000		898,500	58 Site/Facilities	735,000	735,000	735,000
213,716	455,276	2,099,004	59 Transfers	1,251,000	1,251,000	1,251,000
3,512,084	5,798,038	600,000	59 Unappropriated Fund Balance	600,000	600,000	600,000
9,076,695	14,593,118	17,573,292		12,423,162	12,423,162	12,423,162

Southwestern Oregon Community College
Special Projects Fund - 25
Grants, Contracts, & Special Projects List

Program	Budget	
Adult Basic Education - Comprehensive (FTE 1.25)	141,478	
Adult Basic Education - WIOA (FTE 0.25)	350,866	
Adult Basic Education - Accountability (FTE 1.0)	58,522	
Adult Basic Education - GED Wraparound	23,500	
Adult Basic Education - CASAS (FTE 0.48)	39,672	
Subtotal - Adult Basic Education		614,038
Special Projects Administration (FTE 0.77)		1,325,000
Misc. Revenue & Expense (FTE 3.90)		2,352,145
Business Development Center - Gen. Fund Support (FTE 0.48)	40,000	
Business Development Center - State Support (FTE 0.61)	72,000	
Business Development Center - Program Income	3,100	
Business Development Center - SBA Supplemental (FTE 0.08)	30,500	
Business Development Center - SBA grant (FTE 0.46)	35,000	
Subtotal - Business Development Center		180,600
Childcare - Network CCD (OCC) (FTE 3.5)	560,000	
Childcare - Preschool Promise (FTE 1.0)	180,000	
Childcare - Baby Promise (FTE 2.0)	994,999	
Childcare - ORCCA (FTE 0.3)	25,000	
Childcare - Shared Services (FTE 0.10)	50,000	
Childcare - SOELPDC (FTE 0.20)	90,000	
Childcare - Program Income	14,500	
Childcare - ELD Shared Services - Business Coach	140,000	
Childcare - Oregon Community Foundation	11,000	
Subtotal - Childcare		2,065,499
Cares Act - SSARP	380,507	
Subtotal - Cares Act		380,507

**Southwestern Oregon Community College
Special Projects Fund - 25
Grants, Contracts, & Special Projects List**

Program	Budget	
Curry - Community Ed (FTE 0.52)	59,000	
Curry - Facility Rental & Support	3,825	
Curry - Lease	433,324	
Subtotal - Curry		496,149
OR Educational Resources (OER) (FTE 0.06)		5,000
Library Equipment Reserve		6,554
Strong Start Implementation		8,700
Fire Tower Grants		700,000
Veterans (FTE 0.25)		11,808
College Goal		5,500
Veterans Instructional Administration		3,500
PAC Operating		22,500
Facility Use		3,824
Arts & Lectures		14,968
EMT Exams (FTE 0.1)		4,300
CTE Development		85,973
IT Infrastructure		80,510
ITS Development		85,973
Foundation Reimbursable Expenses (FTE 0.50)		55,000
College Now (FTE 0.11)		10,000
Fitness for Recovery		3,627
Talent Search (FTE 4.47)	400,055	
Student Support Services (FTE 4.32)	402,137	
Talent Search II (FTE 2.94)	327,606	
Upward Bound (FTE 3.26)	362,601	
Talent Search/Upward Bound Other Grants (FTE 0.48)	46,800	
Subtotal - Trio		1,539,199
CHIP	2,600	
STEP - SNAP 50/50 (FTE 2.63)	401,548	
DHS - Jobs Plus (FTE 1.5)	190,000	
Voc Rehab (FTE 1.3)	233,415	
Benefits Navigator (FTE 1.1)	90,000	
Subtotal - Opportunity Programs		917,563

**Southwestern Oregon Community College
Special Projects Fund - 25
Grants, Contracts, & Special Projects List**

Program	Budget
Pathways to Opportunity (FTE 1.7)	140,500
US Dept of Labor Strengthening (FTE 1.1)	89,139
NASA - OSGC PRISMS (FTE 0.79)	81,502
Bringing Back Adults	21,506
Ford Family REAL (FTE 1.0)	102,178
Career Pathways (FTE 1.65)	199,000
New Beginnings for Tribal Students (FTE 0.43)	51,472
Judith Morgan Expanding Workforce Forestry (FTE 1.0)	71,356
CCL Navigator (FTE 1.0)	108,068
Future Ready Oregon BOLI (FTE 0.1.27)	100,808
Carl Perkins Professional/Technical Education	116,000
VOCA/SAFE	42,428
Extended Learning (FTE 0.50)	56,200
Mobile Welding Lab	8,022
International Students (FTE 1.0)	202,546
Korean ESL program (FTE 0.18)	54,000
Total	12,423,162

RESERVE FUND

The Reserve Fund is used to account for resources set aside to provide additional protection for the college in case of uninsured and/or unanticipated losses. Some of the funds reserved are for building and/or equipment replacement, or kitchen equipment replacement. The primary revenue sources are earning on investments, insurance settlements, and reallocations from other funds. All Reserve Fund accounts have a Board resolution to define the purpose of the monies held in that account.

Southwestern Oregon Community College District

Reserve Fund Summary

Fiscal Year 2023 - 2024

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Recommended</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
<u>RESOURCES:</u>						
-818,233	-814,371		31 Fund Balance			
-38,506	-52,768	-26,000	45 Other Revenues	-26,000	-26,000	-26,000
		-491,409	48 Transfer From Other Funds	-413,460	-413,460	-413,460
		<u>-750,320</u>	49 Fund Balance	<u>-780,320</u>	<u>-780,320</u>	<u>-780,320</u>
<u>-856,739</u>	<u>-867,139</u>	<u>-1,267,729</u>		<u>-1,219,780</u>	<u>-1,219,780</u>	<u>-1,219,780</u>
<u>REQUIREMENTS:</u>						
		10,000	51 Personnel Services	10,000	10,000	10,000
		5,000	52 Payroll Costs/Benefits	5,000	5,000	5,000
8,350	40,724	538,369	53 Materials And Services	525,420	525,420	525,420
34,019	52,127	464,360	57 Equipment	429,360	429,360	429,360
		250,000	59 Transfers	250,000	250,000	250,000
<u>814,371</u>	<u>774,288</u>		59 Unappropriated Fund Balance			
<u>856,739</u>	<u>867,139</u>	<u>1,267,729</u>		<u>1,219,780</u>	<u>1,219,780</u>	<u>1,219,780</u>

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 8601 Gen Insurance

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
-490,252	-526,891		31020 Unreserved - Undesignated			
-490,252	-526,891					
-490,252	-526,891					
		-4,000	45217 Expense Reimbursements	-4,000	-4,000	-4,000
-2,300	-31	-20,000	45221 Insurance Proceeds	-20,000	-20,000	-20,000
-34,339	-28,242		45290 Miscellaneous			
-36,639	-28,273	-24,000		-24,000	-24,000	-24,000
		-550,000	49990 Beginning Fund Balance (Budget)	-540,000	-540,000	-540,000
		-550,000		-540,000	-540,000	-540,000
-36,639	-28,273	-574,000		-564,000	-564,000	-564,000
		10,000	51000 ***Personal Services***	10,000	10,000	10,000
		10,000		10,000	10,000	10,000
FTE: 0.38				FTE: 0.36	0.36	0.36
		5,000	52190 PR Costs/Fringe	5,000	5,000	5,000
		5,000		5,000	5,000	5,000

Southwestern Oregon Community College
2023-2024

Cost Center -- 8601 Gen Insurance

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
	525	266,640	53171 Equipment < \$5,000	266,640	266,640	266,640
	525	266,640		266,640	266,640	266,640
		292,360	57000 ***Capital Expenses >\$5,000***	282,360	282,360	282,360
	13,761		57010 Equipment > \$5,000			
	13,761	292,360		282,360	282,360	282,360
	14,286	574,000		564,000	564,000	564,000
-526,891	-540,879					

BUDGET SALARY DETAIL
2023-2024

COST CENTER: GEN INSURANCE - COOS CAMPUS

POSITION	FTE	AMOUNT
PERSONNEL SERVICES	0.36	10000
	0.36	10000

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 8602 Athletic Reserve

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
-10,647	-8,772		31020 Unreserved - Undesignated			
-10,647	-8,772					
-10,647	-8,772					
	-23,559		45290 Miscellaneous			
	-23,559					
		-10,000	49990 Beginning Fund Balance (Budget)	-10,000	-10,000	-10,000
		-10,000		-10,000	-10,000	-10,000
	-23,559	-10,000		-10,000	-10,000	-10,000
1,875	24,862	10,000	53370 Insurance	10,000	10,000	10,000
1,875	24,862	10,000		10,000	10,000	10,000
1,875	24,862	10,000		10,000	10,000	10,000
-8,772	-7,469					

Southwestern Oregon Community College
2023-2024

Cost Center -- 8603 General Purpose

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
		-250,000	48010 Transfer from General Fund			
		-250,000		-250,000	-250,000	-250,000
		-250,000				
		-250,000		-250,000	-250,000	-250,000
		-250,000				
		-250,000		-250,000	-250,000	-250,000

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 8801 Fitness Center

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
-323	-323		31020 Unreserved - Undesignated			
-323	-323					
-323	-323					
		-320	49990 Beginning Fund Balance (Budget)	-320	-320	-320
		-320		-320	-320	-320
		-320		-320	-320	-320
		320	53171 Equipment < \$5,000	320	320	320
		320		320	320	320
		320		320	320	320
-323	-323					

Southwestern Oregon Community College
2023-2024

Cost Center -- 8803 Vending Reserve

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
-470	-470		31020 Unreserved - Undesignated			
-470	-470					
-470	-470					
-470	-470					

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 8805 Student Housing Reserve

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
-181,142	-147,699	-145,000	31020 Unreserved - Undesignated	-145,000	-145,000	-145,000
-181,142	-147,699	-145,000		-145,000	-145,000	-145,000
-181,142	-147,699	-145,000		-145,000	-145,000	-145,000
-575			45290 Miscellaneous			
-575						
		-50,263	48057 Transfer from Enterprise Fund	-45,306	-45,306	-45,306
		-50,263		-45,306	-45,306	-45,306
-575		-50,263		-45,306	-45,306	-45,306
		51,329	53171 Equipment < \$5,000	51,400	51,400	51,400
		114,934	53321 Purchased Services	128,906	128,906	128,906
		19,000	53358 Facilities			
		185,263		180,306	180,306	180,306
34,019		10,000	57010 Equipment > \$5,000	10,000	10,000	10,000
34,019		10,000		10,000	10,000	10,000
34,019		195,263		190,306	190,306	190,306
-147,699	-147,699					

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 8806 OCCI Reserve

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
		-151,146	48057 Transfer from Enterprise Fund	-78,154	-78,154	-78,154
		-151,146		-78,154	-78,154	-78,154
		-151,146		-78,154	-78,154	-78,154
		51,146	53321 Purchased Services	23,154	23,154	23,154
		51,146		23,154	23,154	23,154
		100,000	57000 ***Capital Expenses >\$5,000***	55,000	55,000	55,000
		100,000		55,000	55,000	55,000
		151,146		78,154	78,154	78,154

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 8808 Dining Services

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
-135,399	-130,215	-45,000	31020 Unreserved - Undesignated	-45,000	-45,000	-45,000
-135,399	-130,215	-45,000		-45,000	-45,000	-45,000
-135,399	-130,215	-45,000		-45,000	-45,000	-45,000
-1,291	-936	-2,000	45015 Vending Sales	-2,000	-2,000	-2,000
-1,291	-936	-2,000		-2,000	-2,000	-2,000
-1,291	-936	-2,000		-2,000	-2,000	-2,000
	15,337		53171 Equipment < \$5,000			
6,475		5,000	53321 Purchased Services	5,000	5,000	5,000
6,475	15,337	5,000		5,000	5,000	5,000
	38,366	42,000	57010 Equipment > \$5,000	42,000	42,000	42,000
	38,366	42,000		42,000	42,000	42,000
6,475	53,703	47,000		47,000	47,000	47,000
-130,215	-77,448					

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 8809 Neighborhood Facility Reserve

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
			31020 Unrestricted Fund Balance	-40,000	-40,000	-40,000
				-40,000	-40,000	-40,000
				-40,000	-40,000	-40,000
		-40,000	48057 Transfer from Enterprise Fund	-40,000	-40,000	-40,000
		-40,000		-40,000	-40,000	-40,000
		-40,000		-40,000	-40,000	-40,000
		20,000	53321 Purchased Services	40,000	40,000	40,000
		20,000		40,000	40,000	40,000
		20,000	57010 Equipment >\$5,000	40,000	40,000	40,000
		20,000		40,000	40,000	40,000
		40,000		80,000	80,000	80,000
-814,371	-774,288	-250,000		-250,000	-250,000	-250,000

**Southwestern Oregon Community College
2023-2024**

Fund -- 29 Reserve Fund

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Recommended</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
			8603 General Purpose			
		250,000	59010 Transfer to General Fund	250,000	250,000	250,000
		250,000		250,000	250,000	250,000
		250,000		250,000	250,000	250,000
		250,000		250,000	250,000	250,000
		250,000		250,000	250,000	250,000
		250,000		250,000	250,000	250,000

PLANT FUND

Plant Fund budget is used to account for financial resources that are used for acquisition or construction of major capital facilities, the purchase of major equipment, or major remodeling. All resources for capital projects are receipted or transferred into the Plant Fund. Earnings on investments, reallocations from other funds and lease proceeds are the primary revenue sources. If the college sold bonds, the Plant fund would be used to account for the proceeds of those bonds and the construction related costs, remodeling and/or equipment purchases designated for in the bond issue. The Plant fund has separate units where it accounts for each project, and all capital project expenditures for the college are recorded in the Plant Fund.

Southwestern Oregon Community College District
Plant Fund Summary
Fiscal Year 2023 - 2024

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Recommended</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
<u>RESOURCES:</u>						
-6,943,931	-736,508	-64,171	31 Fund Balance	-64,171	-64,171	-64,171
			41 State Revenues	-2,750,000	-2,750,000	-2,750,000
-696,085		-5,600,000	42 Federal Revenues	-2,750,000	-2,750,000	-2,750,000
-791,374	-119,714		45 Other Revenues	-500,000	-500,000	-500,000
-319,785	-3,612,364	-406,000	48 Transfer From Other Funds	-456,000	-456,000	-456,000
-8,751,176	-4,468,587	-6,070,171		-6,520,171	-6,520,171	-6,520,171
<u>REQUIREMENTS:</u>						
1,216,614	200,436	648,352	53 Materials And Services	873,750	873,750	873,750
7,213			55 Other Expenses			
98,316	125,822	709,956	57 Equipment	505,000	505,000	505,000
6,389,560	436,557	4,461,863	58 Site/Facilities	4,891,421	4,891,421	4,891,421
173,300	3,472,655	250,000	59 Transfers	250,000	250,000	250,000
866,172	233,117		59 Unappropriated Fund Balance			
8,751,176	4,468,587	6,070,171		6,520,171	6,520,171	6,520,171

SOUTHWESTERN OREGON COMMUNITY COLLEGE PLANNED PUBLIC IMPROVEMENT SUMMARY

FISCAL YEAR 2023-2024

Project Number	Project Name	Project Type	Project Location	Estimated Project Cost	Agency or Contracted Work
1	Lampa Hall Upgrades	Interior Carpet,Paint Furniture	Coos Bay, OR	\$25,000	Contract Work, In-House Labor
2	Propser Hall roof drainage	Exterior	Coos Bay, OR	\$75,000	Contract Work
3	Coaledo & Sumner Hall Remodel	Exterior Interior Equipment	Coos Bay, OR	\$5,600,000	Contract Work
4	Maritime Building Upgrades	Interior Equipment	Coos Bay, OR	\$50,000	Contract Work, In-House Labor
5	Parking Lot/Pedestrian Improvements	Exterior	Coos Bay, OR	\$15,000	Contract Work, In-House Labor
6					
			Total	\$5,765,000	

ORS 289.023 generally states that not less than 30 days prior to adoption of its budget for the subsequent budget period, each public agency shall prepare and file with the Commissioner of the Bureau of Labor and Industries a list of every public improvement known to that agency that the agency plans to fund in the budget period. If the agency decides to use its own equipment and personnel for construction projects estimated to cost more than \$50,000, the agency shall show that the decision conforms to the policy of the State of Oregon that public agencies shall make every effort to construct public improvements at the least cost to the public agency, and the public agency shall cause to be kept and preserved a full, true and accurate account of the costs of performing the work including all engineering and administrative expenses and a reasonable estimate of the cost, including investment cost, of the equipment used.

NOTE: This Improvement Summary together with the project estimate and least cost determination constitutes a public record available in the usual manner for public review or copying. Mail a copy of this public improvement summary to: Wage and Hour Division, 800 NE Oregon St., #32, Portland, Oregon 97232.

**Southwestern Oregon Community College
Three Year Facilities Maintenance Plan and Remodeling Projects
2023-2026**

Priority	Project Description	In-House or Contract	Estimate
2023-2024			
1	ADA Compliance as needed	Contract/In-House	5,000
1	Safety Issues as needed	Contract/In-House	5,000
1	Prosper Hall and Rec Center: Seal Gym Floors and Classroom Floors	Contract	8,000
2	Flooring - Miscellaneous	Contract	21,000
1	Singage	Contract/In-House	10,000
1	Master Rekeying Door Lock Upgrades	Contract/In-House	20,000
1	Lampa Hall Windows	Contract	20,000
1	Parking Lot/Pedestrian Improvements	Contract	15,000
1	Fairview Plumbing Infrastructure	Contract	20,000
2	HVAC Upgrades DDC Controls	Contract	32,000
	Total		156,000

Priority	Project Description	In-House or Contract	Estimate
2024-2025			
1	ADA Compliance as needed	Contract/In-House	5,000
1	Safety Issues as needed	Contract/In-House	5,000
1	Prosper Hall and Rec Center: Seal Gym Floors and Classroom Floors	Contract	8,000
1	Signage	Contract/In-House	10,000
1	Parking Lot/Pedestrian Improvements	Contract/In-House	52,000
1	Clear Brush around the extior parts of campus	Contract/In-House	34,000
2	Flooring - Miscellaneous	Contract/In-House	42,000
	Total		156,000
Priority	Project Description	In-House or Contract	Estimate
2025-2026			
1	ADA Compliance as needed	Contract/In-House	5,000
1	Safety Issues as needed	Contract/In-House	5,000
1	Singage	Contact/In-house	10,000
1	Prosper Hall and Rec Center: Seal Gym Floors and Classroom Floors	Contract	8,000
1	Field House Roof & Floor	Contract	75,000
1	Re-surface Empire & Housing Foot Bridges	Contract/In-House	53,000
	Total		156,000

DEBT SERVICE FUND

The Debt Service Fund is used to account for resources restricted for the payment of long term debt. Resources are either restricted revenues, or reallocations of tuition and fees from other funds. Expenditures are limited to long term debt principal and interest payments.

Southwestern Oregon Community College District

Debt Service Fund Summary

Fiscal Year 2023 - 2024

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Recommended</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
<u>RESOURCES:</u>						
-267,235	-219,032		31 Fund Balance			
-1,320,062	-1,391,320	-1,472,137	41 State Revenues	-1,544,473	-1,544,473	-1,544,473
-101,229	-341,301		45 Other Revenues			
<u>-2,142,594</u>	<u>-1,906,737</u>	<u>-1,980,410</u>	48 Transfer From Other Funds	<u>-1,988,052</u>	<u>-1,988,052</u>	<u>-1,988,052</u>
-3,831,120	-3,858,391	-3,452,547		-3,532,525	-3,532,525	-3,532,525
<u>REQUIREMENTS:</u>						
	5,800		59 Transfers			
219,032	580,932	53,093	59 Unappropriated Fund Balance	60,160	60,160	60,160
<u>3,612,088</u>	<u>3,271,659</u>	<u>3,399,454</u>	60 Debt Service	<u>3,472,365</u>	<u>3,472,365</u>	<u>3,472,365</u>
3,831,120	3,858,391	3,452,547		3,532,525	3,532,525	3,532,525

Southwestern Oregon Community College
Summary of Debt Service Payments
For the 2023-2024 Budget

Fund	Lender	Date	Description	Original Principal Amt. Issued	FY23-24					Final Payment Date
					Beginning Balance	Total Payment	Interest Payment	Principal Payment	Ending Balance	
57	x Wells Fargo NW, National Assn	8/1/2013	Student Housing Phase I	1,686,996	91,462	56,850	4,650	52,200	39,262	6/1/2025
57	x Wells Fargo NW, National Assn	8/1/2013	Student Housing Phase III	1,424,530	103,794	48,900	3,900	45,000	58,794	6/1/2025
57	x U.S. Bank Trust, National Assn	3/3/2017	Student Housing Phase II	509,078	221,108	85,306	8,845	76,461	144,647	5/1/2026
57	x U.S. Bank Trust, National Assn	3/3/2017	Student Housing Phase IV	1,643,122	713,658	275,336	28,547	246,789	466,869	5/1/2026
57	x U.S. Bank Trust, National Assn	12/13/2016	Student Housing Phase IV	1,231,078	1,231,078	49,259	49,259	0	1,231,078	5/1/2031
57	x U.S. Bank Trust, National Assn	12/13/2016	Student Housing Phase IV-A	265,649	265,649	10,635	10,635	0	265,649	5/1/2031
57	x U.S. Bank Trust, National Assn	12/13/2016	Empire Lakes Comm Building	1,992,367	199,237	526,286	105,836	420,450	199,237	5/1/2031
57	x Wells Fargo NW, National Assn	8/1/2013	Culinary Facility	613,984	38,474	23,250	1,650	21,600	16,874	6/1/2025
57	x U.S. Bank Trust, National Assn	3/32017	Culinary Facility	1,904,967	827,385	319,213	33,096	286,117	541,268	5/1/2026
Subtotal - Enterprise Fund				11,271,771	3,691,845	876,717	148,550	728,167	2,963,678	
41	x Bay Cap	1/0/1900	Rec Ctr. Exercise Equipment	47,705	18,648	18,175	2,566	15,609	3,039	12/1/2023
41	x Raymond Leasing Corporation	7/1/2022	3 Maintenance Carts - estimate	40,000	31,000	10,000	1,000	9,000	22,000	6/30/2027
41	x Ford Credit	7/1/2022	1- Ford 15 Pass. Wagon - est.	44,000	44,000	11,000	1,000	10,000	34,000	7/1/2025
41	x Ford Credit	11/1/2019	1- Ford 15 Pass. Wagon - est.	44,000	44,000	11,000	1,000	10,000	34,000	5/1/2023
41	x Ford Credit	11/1/2019	1- Ford 15 Pass. Wagon - est.	44,000	44,000	11,000	1,000	10,000	34,000	5/1/2023
41	x U.S. Bank Trust, National Assn	5/1/2019	Deferred Maintenance	1,815,000	1,545,000	131,800	61,800	70,000	1,475,000	5/1/2039
41	x U.S. Bank Trust, National Assn	3/3/2017	Performing Arts Center	88,743	38,543	14,871	1,542	13,329	25,214	5/1/2026
41	x Wells Fargo NW, National Assn	8/1/2013	Performing Arts Center	777,016	44,040	27,150	1,950	25,200	18,840	6/1/2025
Subtotal - 41-8901				2,900,464	1,711,231	234,996	71,858	163,138	1,646,093	
41	x U.S. Bank Trust, National Assn	12/27/2018	Energy Savings	9,445,000	9,445,000	403,275	403,275	0	9,445,000	5/1/2043
41	x U.S. Bank Trust, National Assn	5/1/2019	Energy Savings 2019A	1,185,000	840,000	44,050	34,050	10,000	830,000	5/1/2044
Subtotal - 41-8908				10,630,000	10,285,000	447,325	437,325	10,000	10,275,000	
41	x U.S. Bank Trust, National Assn	5/1/2019	H&S Building - 41-8909	4,530,000	3,860,000	329,400	154,400	175,000	3,685,000	5/1/2039
41	x U.S. Bank Trust, National Assn	12/13/2016	Curry Campus 41-8903	5,768,617	5,768,617	230,738	230,738	0	5,768,617	5/1/2031
41	x Wells Fargo NW, National Assn	8/1/2013	Student Rec Center	1,068,164	97,230	38,850	2,850	36,000	61,230	6/1/2025
41	x U.S. Bank Trust, National Assn	3/3/2017	Student Rec Center	3,314,159	1,439,440	555,349	57,578	497,771	941,669	5/1/2026
41	x U.S. Bank Trust, National Assn	12/13/2016	Student Rec Center	1,195,420	1,195,420	47,804	47,804	0	1,195,420	5/1/2031
Subtotal - 41-8904				5,577,743	2,732,090	642,003	108,232	533,771	2,198,319	
41	x U.S. Bank Trust, National Assn	3/3/2017	Dryvit Repairs 41-8905	229,931	99,866	38,530	3,995	34,535	65,331	5/1/2026
41	x Wells Fargo NW, National Assn	2/24/2004	PERS UAL 41-8906	13,075,000	6,410,000	1,544,473	354,473	1,190,000	5,220,000	6/30/2028
Subtotal - Fund 41				42,711,755	30,866,804	3,467,465	1,361,021	2,106,444	28,858,360	
Total				53,983,526	34,558,649	4,344,182	1,509,571	2,834,611	31,822,038	

**Southwestern Oregon Community College
2023-2024**

Fund -- 41 Debt Service Fund

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Recommended</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
			0000 General Operations			
	5,800		59041 Transfer to Debt Service Fund			
	5,800					
	5,800					
	5,800					
			8901 Debt Service			
84,214	76,240	74,769	60001 Interest Expense	71,858	71,858	71,858
219,397	175,372	171,718	60002 Principal Payment	163,138	163,138	163,138
303,611	251,612	246,487		234,996	234,996	234,996
303,611	251,612	246,487		234,996	234,996	234,996
303,611	251,612	246,487		234,996	234,996	234,996
			8903 Curry Campus Debt Service			
230,737	230,737	230,738	60001 Interest Expense	230,738	230,738	230,738
650	650	650	60003 Debt Service Admin	650	650	650
231,387	231,387	231,388		231,388	231,388	231,388
231,387	231,387	231,388		231,388	231,388	231,388
231,387	231,387	231,388		231,388	231,388	231,388
			8904 Student Rec Center			
161,478	145,362	128,289	60001 Interest Expense	108,232	108,232	108,232
424,930	441,015	512,222	60002 Principal Payment	533,771	533,771	533,771
1,025	1,400	750	60003 Debt Service Admin	750	750	750
587,433	587,777	641,261		642,753	642,753	642,753
587,433	587,777	641,261		642,753	642,753	642,753
587,433	587,777	641,261		642,753	642,753	642,753

**Southwestern Oregon Community College
2023-2024**

Fund -- 41 Debt Service Fund

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Recommended</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
8905 Dryvit						
7,284	6,321	5,316	60001 Interest Expense	3,995	3,995	3,995
24,070	25,116	33,040	60002 Principal Payment	34,535	34,535	34,535
31,354	31,437	38,356		38,530	38,530	38,530
31,354	31,437	38,356		38,530	38,530	38,530
31,354	31,437	38,356		38,530	38,530	38,530
8906 PERS UAL						
507,881	463,001	412,137	60001 Interest Expense	354,473	354,473	354,473
825,000	935,000	1,060,000	60002 Principal Payment	1,190,000	1,190,000	1,190,000
2,500	2,500	2,500	60003 Debt Service Admin	2,500	2,500	2,500
1,335,381	1,400,501	1,474,637		1,546,973	1,546,973	1,546,973
1,335,381	1,400,501	1,474,637		1,546,973	1,546,973	1,546,973
1,335,381	1,400,501	1,474,637		1,546,973	1,546,973	1,546,973
8908 Energy Savings						
447,524	441,077	437,325	60001 Interest Expense	437,325	437,325	437,325
340,000			60002 Principal Payment	10,000	10,000	10,000
1,000	500	500	60003 Debt Service Admin	500	500	500
788,524	441,577	437,825		447,825	447,825	447,825
788,524	441,577	437,825		447,825	447,825	447,825
788,524	441,577	437,825		447,825	447,825	447,825
8909 Health & Science Bond						
169,398	161,793	159,500	60001 Interest Expense	154,400	154,400	154,400
165,000	165,000	170,000	60002 Principal Payment	175,000	175,000	175,000

**Southwestern Oregon Community College
2023-2024**

Fund -- 41 Debt Service Fund

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Recommended</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
			8909 Health & Science Bond			
	575		60003 Debt Service Admin	500	500	500
334,398	327,368	329,500		329,900	329,900	329,900
334,398	327,368	329,500		329,900	329,900	329,900
334,398	327,368	329,500		329,900	329,900	329,900
3,612,088	3,277,458	3,399,454		3,472,365	3,472,365	3,472,365

INTERNAL SERVICE FUND

The Internal Service Fund is used to account for the financing of goods and/or services provided by one department or unit of an organization to other departments, or to outside agencies, on a cost-reimbursement basis. The chief aim of the fund is cost-reimbursement. The fund contains the revenues and expenditures of three cost centers, the Print Shop, Motor Pool, and Mail Center.

Southwestern Oregon Community College District
Internal Service Fund Summary
Fiscal Year 2023 - 2024

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Recommended</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
<u>RESOURCES:</u>						
-199,762	-242,197	-341,292	45 Other Revenues	-287,164	-287,164	-303,164
<u>-125,877</u>	<u>-40,549</u>	<u>-101,688</u>	48 Transfer From Other Funds	<u>-118,235</u>	<u>-118,235</u>	<u>-118,235</u>
-325,639	-282,746	-442,980		-405,399	-405,399	-421,399
<u>REQUIREMENTS:</u>						
86,612	55,807	66,264	51 Personnel Services	78,950	78,950	78,950
67,658	30,721	59,114	52 Payroll Costs/Benefits	50,477	50,477	50,477
171,369	196,218	310,002	53 Materials And Services	256,972	256,972	256,972
		<u>7,600</u>	57 Equipment	<u>19,000</u>	<u>19,000</u>	<u>35,000</u>
<u>325,639</u>	<u>282,746</u>	<u>442,980</u>		405,399	405,399	421,399

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 3202 Print Shop

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
-4,881	-11,716	-12,262	45003 Supplies Sales	-5,000	-5,000	-12,000
-58,793	-70,777	-118,502	45202 IMC Printing/Copies	-88,736	-88,736	-97,736
		-500	45217 Expense Reimbursements	-500	-500	-500
<u>-63,673</u>	<u>-82,493</u>	<u>-131,264</u>		<u>-94,236</u>	<u>-94,236</u>	<u>-110,236</u>
-62,757	-27,313	-48,480	48010 Transfer from General Fund	-67,867	-67,867	-67,867
<u>-62,757</u>	<u>-27,313</u>	<u>-48,480</u>		<u>-67,867</u>	<u>-67,867</u>	<u>-67,867</u>
-126,431	-109,806	-179,744		-162,103	-162,103	-178,103
18,831			51114 FT Supervisor/Confidential			
25,468	40,842	36,900	51411 FT Classified	35,628	35,628	35,628
			51416 PT 10HR Classified	14,104	14,104	14,104
824	6,283	7,800	51417 PT Casual/Temporary	7,800	7,800	7,800
300	200	600	51421 Classified Other Pay	600	600	600
		1,476	51525 Other Salaries	1,990	1,990	1,990
<u>45,423</u>	<u>47,325</u>	<u>46,776</u>		<u>60,122</u>	<u>60,122</u>	<u>60,122</u>
FTE: 1.03 1.24 1.30 FTE: 1.76 1.76 1.76						
21,586	14,672	26,299	52105 Employee Health Insurance-Employ	16,788	16,788	16,788
3,400	259		52106 HSA Employer Contributions	3,400	3,400	3,400
10	10	11	52107 EAP	11	11	11
142	114	123	52108 LT Disability Insurance	119	119	119
146	136	143	52109 Life Insurance	118	118	118
132	509	394	52110 Workers Compensation	247	247	247
4,215	3,310	4,287	52111 PERS Debt Service	8,929	8,929	8,929
4,095	3,557	4,607	52112 PERS Retirement	4,715	4,715	4,715

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 3202 Print Shop

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
6,311	197	211	52113 Unemployment Expense	268	268	268
3,454	3,513	3,593	52120 Taxes	4,986	4,986	4,986
<u>43,491</u>	<u>26,277</u>	<u>39,668</u>		<u>39,581</u>	<u>39,581</u>	<u>39,581</u>
46		1,000	53111 General Supplies	1,000	1,000	1,000
		50	53112 Postage & Shipping	50	50	50
4,388	5,215	9,300	53114 Printing Supplies	5,000	5,000	5,000
	443	1,950	53171 Equipment < \$5,000	600	600	600
		500	53211 Operational Travel	250	250	250
3,551	5,433	7,200	53312 Outside Printing Services	8,000	8,000	8,000
8,484	10,963	27,000	53352 Maintenance Contracts	27,000	27,000	27,000
21,046	14,151	38,200	53371 Leased Equipment	6,000	6,000	6,000
		500	53610 Equipment Repair	500	500	500
<u>37,516</u>	<u>36,204</u>	<u>85,700</u>		<u>48,400</u>	<u>48,400</u>	<u>48,400</u>
		7,600	57010 Equipment > \$5,000	14,000	14,000	30,000
		<u>7,600</u>		<u>14,000</u>	<u>14,000</u>	<u>30,000</u>
<u>126,431</u>	<u>109,806</u>	<u>179,744</u>		<u>162,103</u>	<u>162,103</u>	<u>178,103</u>

BUDGET SALARY DETAIL
2023-2024

COST CENTER: PRINT SHOP - COOS CAMPUS

POSITION	FTE	AMOUNT
10 HR PT CLASS SAL	0.48	14104
CLASS SAL FT	1.00	35628
PT CASUAL/TEMPORARY	0.28	7800
	1.76	57532

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 3208 Motor Pool

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
-76,036	-125,472	-140,028	45231 Motor Pool Mileage	-140,028	-140,028	-140,028
-76,036	-125,472	-140,028		-140,028	-140,028	-140,028
-66,970	-2,504	-40,290	48010 Transfer from General Fund	-37,450	-37,450	-37,450
-66,970	-2,504	-40,290		-37,450	-37,450	-37,450
-143,006	-127,976	-180,318		-177,478	-177,478	-177,478
40,539	8,382	18,450	51411 FT Classified	17,814	17,814	17,814
650	100	300	51421 Classified Other Pay	300	300	300
		738	51525 Other Salaries	714	714	714
41,189	8,482	19,488		18,828	18,828	18,828
FTE: 0.92	0.25	0.50		FTE: 0.50	0.50	0.50
9,064	2,158	13,150	52105 Employee Health Insurance-Employ	3,925	3,925	3,925
2,545	699		52106 HSA Employer Contributions	850	850	850
9	3	6	52107 EAP	6	6	6
118	27	62	52108 LT Disability Insurance	60	60	60
131	41	72	52109 Life Insurance	59	59	59
874	87	115	52110 Workers Compensation	104	104	104
4,137	360	2,144	52111 PERS Debt Service	2,779	2,779	2,779
4,010	387	2,304	52112 PERS Retirement	1,468	1,468	1,468
185	38	88	52113 Unemployment Expense	84	84	84
3,093	643	1,505	52120 Taxes	1,561	1,561	1,561
24,166	4,444	19,446		10,896	10,896	10,896

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 3208 Motor Pool

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
347	49	2,410	53111 General Supplies	2,500	2,500	2,500
5			53112 Postage & Shipping			
21,314	43,924	60,000	53151 Gasoline/Fuel/Propane	60,000	60,000	60,000
2,211	2,696	2,600	53321 Purchased Services	2,600	2,600	2,600
75		136	53331 Dues & Fees			
10,521	10,690	21,945	53370 Insurance	23,315	23,315	23,315
	12		53509 IMC Printing/Copies			
33,175	38,858	25,000	53518 Bus - Southwestern	25,000	25,000	25,000
		190	53520 Rental Vehicle	100	100	100
10,004	18,821	29,103	53620 Vehicle Repair	29,239	29,239	29,239
<u>77,651</u>	<u>115,051</u>	<u>141,384</u>		<u>142,754</u>	<u>142,754</u>	<u>142,754</u>
			57030 Vehicles >\$5,000	5,000	5,000	5,000
				5,000	5,000	5,000
<u>143,006</u>	<u>127,976</u>	<u>180,318</u>		<u>177,478</u>	<u>177,478</u>	<u>177,478</u>

BUDGET SALARY DETAIL
2023-2024

COST CENTER: MOTOR POOL - COOS CAMPUS

POSITION	FTE	AMOUNT
CLASS SAL FT	0.50	17814
	0.50	17814

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 3212 Mail Center

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
-60,053	-34,231	-70,000	45007 Postage Sales	-52,900	-52,900	-52,900
<u>-60,053</u>	<u>-34,231</u>	<u>-70,000</u>		<u>-52,900</u>	<u>-52,900</u>	<u>-52,900</u>
3,850	-10,733	-12,918	48010 Transfer from General Fund	-12,918	-12,918	-12,918
<u>3,850</u>	<u>-10,733</u>	<u>-12,918</u>		<u>-12,918</u>	<u>-12,918</u>	<u>-12,918</u>
-56,202	-44,963	-82,918		-65,818	-65,818	-65,818
2,759	3,139	3,200	53111 General Supplies	2,000	2,000	2,000
45,465	33,599	65,000	53112 Postage & Shipping	50,000	50,000	50,000
900	900	1,600	53113 Software < \$5,000	2,300	2,300	2,300
22	-19		53124 Cash - Over (Short)			
		500	53211 Operational Travel	250	250	250
		500	53331 Dues & Fees	600	600	600
		2,300	53352 Maintenance Contracts	500	500	500
7,057	7,057	9,218	53371 Leased Equipment	9,218	9,218	9,218
		250	53410 Materials for Resale	600	600	600
		100	53509 IMC Printing/Copies	100	100	100
	287	250	53610 Equipment Repair	250	250	250
<u>56,202</u>	<u>44,963</u>	<u>82,918</u>		<u>65,818</u>	<u>65,818</u>	<u>65,818</u>
<u>56,202</u>	<u>44,963</u>	<u>82,918</u>		<u>65,818</u>	<u>65,818</u>	<u>65,818</u>

ENTERPRISE FUND

The Enterprise Fund is used to account for the operations of the college Bookstore, Newmark Center, Student Housing, Food Service, Conferencing, Culinary Arts, and the Empire Lakes Community Building. The primary revenue sources for the Bookstore and Food Services are the sale of books, supplies and meals to students and staff. Facility rent is the primary revenue source for the Newmark Center, Student Housing, and Empire Lakes Community Building. Tuition and fees are the primary revenue sources for Culinary Arts and Conferencing. Expenditures are limited to the revenues generated by these enterprise activities. Applicable expenditures include personnel cost, materials, debt service, and all other costs associated with operating these cost centers.

Southwestern Oregon Community College District
Enterprise Fund Summary
Fiscal Year 2023 - 2024

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Recommended</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
<u>RESOURCES:</u>						
-1,021,456	-1,021,456		30 Reserves			
3,244,226	4,034,350		31 Fund Balance			
-1,026,913	-1,158,216	-2,257,042	44 Tuition And Fee Revenues	-2,180,442	-2,180,442	-2,180,442
-3,608,114	-4,439,783	-5,628,440	45 Other Revenues	-5,594,964	-5,594,964	-5,594,964
		-34,622	48 Transfer From Other Funds	-34,622	-34,622	-34,622
		-880,000	49 Fund Balance	-880,000	-880,000	-1,125,000
<u>-2,412,257</u>	<u>-2,585,105</u>	<u>-8,800,104</u>		<u>-8,690,028</u>	<u>-8,690,028</u>	<u>-8,935,028</u>
<u>REQUIREMENTS:</u>						
1,132,758	1,180,470	1,422,771	51 Personnel Services	1,476,353	1,476,353	1,476,353
661,863	723,484	888,170	52 Payroll Costs/Benefits	960,172	960,172	960,172
2,406,068	2,784,739	3,872,366	53 Materials And Services	3,819,542	3,819,542	3,994,542
42,789	47,342	215,800	55 Other Expenses	159,000	159,000	159,000
10,639	37,141	95,000	57 Equipment	35,000	35,000	105,000
		10,000	58 Site/Facilities	10,000	10,000	10,000
261,058	305,099	675,069	59 Transfers	610,867	610,867	610,867
-3,012,894	-3,401,742	742,002	59 Unappropriated Fund Balance	742,002	742,002	742,002
909,975	908,572	878,926	60 Debt Service	877,092	877,092	877,092
<u>2,412,257</u>	<u>2,585,105</u>	<u>8,800,104</u>		<u>8,690,028</u>	<u>8,690,028</u>	<u>8,935,028</u>

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 8512 Campus Store

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
-122,787	-122,787		30010 Contributed Capital			
<u>-122,787</u>	<u>-122,787</u>					
-730,909	-589,030		31020 Unreserved - Undesignated			
<u>-730,909</u>	<u>-589,030</u>					
<u>-853,696</u>	<u>-711,817</u>					
-235,178	-234,956	-456,221	45001 New Books Sales	-352,941	-352,941	-352,941
-97,818	-50,682	-258,375	45002 Used Books Sales	-100,936	-100,936	-100,936
-15,053	-28,608	-56,000	45003 Supplies Sales	-54,180	-54,180	-54,180
-10,924	-25,462	-86,000	45004 Food Sales	-86,000	-86,000	-86,000
6,188	6,412	12,000	45005 Discount Sales	12,000	12,000	12,000
10,391	11,522	25,000	45006 Sales Refunds	25,000	25,000	25,000
-11,268	-5,388	-4,600	45007 Postage Sales	-4,600	-4,600	-4,600
-31,498	-17,343	-33,500	45008 Gift Sales	-15,000	-15,000	-15,000
	-17,502	-33,000	45010 Clothing Sales	-50,000	-50,000	-50,000
-8,331		-9,340	45217 Expense Reimbursements	-9,340	-9,340	-9,340
	-5,756		45290 Miscellaneous			
<u>-393,490</u>	<u>-367,762</u>	<u>-900,036</u>		<u>-635,997</u>	<u>-635,997</u>	<u>-635,997</u>

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 8512 Campus Store

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
		-800,000	49990 Beginning Fund Balance (Budget)	-800,000	-800,000	-800,000
		-800,000		-800,000	-800,000	-800,000
-393,490	-367,762	-1,700,036		-1,435,997	-1,435,997	-1,435,997
50,727	52,625	52,625	51114 FT Supervisor/Confidential	53,678	53,678	53,678
41,295	32,452	34,258	51411 FT Classified	33,925	33,925	33,925
		1,000	51412 Classified Overtime	1,000	1,000	1,000
	2,130	5,000	51417 PT Casual/Temporary	5,000	5,000	5,000
	300		51421 Classified Other Pay			
		2,423	51525 Other Salaries	2,431	2,431	2,431
92,022	87,507	95,306		96,034	96,034	96,034
FTE: 2.00	1.90	2.19		FTE: 2.18	2.18	2.18
23,323	18,668	18,421	52105 Employee Health Insurance-Employ	20,188	20,188	20,188
3,400	1,700		52106 HSA Employer Contributions			
19	20	22	52107 EAP	22	22	22
282	261	286	52108 LT Disability Insurance	288	288	288
286	271	286	52109 Life Insurance	236	236	236
1,797	1,318	472	52110 Workers Compensation	1,336	1,336	1,336
9,237	7,629	9,934	52111 PERS Debt Service	14,405	14,405	14,405
8,947	8,197	10,675	52112 PERS Retirement	7,606	7,606	7,606
804	394	429	52113 Unemployment Expense	433	433	433
6,871	6,663	7,318	52120 Taxes	8,037	8,037	8,037
54,966	45,121	47,843		52,551	52,551	52,551
2,178	1,973	5,000	53111 General Supplies	3,000	3,000	3,000

8512 Campus Store

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 8512 Campus Store

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
20,850	11,930	35,000	53112 Postage & Shipping	30,000	30,000	30,000
		600	53113 Software < \$5,000	600	600	600
50		100	53124 Cash - Over (Short)	100	100	100
6,335	6,112	14,500	53125 Credit Card Fees	8,000	8,000	8,000
820	2,401	7,808	53171 Equipment < \$5,000	2,000	2,000	2,000
	231	600	53211 Operational Travel	1,000	1,000	1,000
		2,000	53219 Out of State Travel	2,000	2,000	2,000
		500	53316 Advertising	500	500	500
		100	53319 Meeting Expenses	100	100	100
1,354	1,954	31,445	53321 Purchased Services	26,000	26,000	26,000
1,844	594	2,579	53331 Dues & Fees	2,650	2,650	2,650
13,722	13,722	14,350	53352 Maintenance Contracts			
17,714	13,942	50,000	53410 Supplies for Resale	40,000	40,000	40,000
7,580	-42,253	65,000	53411 Food for Resale	62,160	62,160	62,160
20,363	3,129	20,000	53412 Gifts for Resale	10,000	10,000	10,000
	14,758	46,504	53413 Clothing For Resale	35,000	35,000	35,000
187,192	205,097	337,697	53441 New Books for Resale	300,000	300,000	300,000
108,223	38,121	153,802	53446 Used Books for Resale	60,000	60,000	60,000
158		500	53509 IMC Printing/Copies	500	500	500
<u>388,381</u>	<u>271,711</u>	<u>788,085</u>		<u>583,610</u>	<u>583,610</u>	<u>583,610</u>
		1,800	55911 Bad Debt Expense	1,800	1,800	1,800
		<u>1,800</u>		<u>1,800</u>	<u>1,800</u>	<u>1,800</u>

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 8512 Campus Store

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
		65,000	57020 Computer/Software Equip >\$5,000			
		65,000				
		702,002	59995 Unappropriated Fund Balance	702,002	702,002	702,002
		702,002		702,002	702,002	702,002
535,370	404,339	1,700,036		1,435,997	1,435,997	1,435,997
-711,817	-675,240					

BUDGET SALARY DETAIL
2023-2024

COST CENTER: CAMPUS STORE - COOS CAMPUS

POSITION	FTE	AMOUNT
CLASS SAL FT	1.00	33925
PT CASUAL/TEMPORARY	0.18	5000
SUPR/CONF FT	1.00	53678
	2.18	92603

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 8515 Newmark - Operating

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
-142,538	-142,538		30010 Contributed Capital			
-142,538	-142,538					
5,228	5,228		31010 Retained Earnings			
-250,539	-289,251		31020 Unreserved - Undesignated			
-245,311	-284,023					
-387,849	-426,561					
-173,253	-204,887	-256,882	45213 Building Rental	-256,882	-256,882	-256,882
-173,253	-204,887	-256,882		-256,882	-256,882	-256,882
-173,253	-204,887	-256,882		-256,882	-256,882	-256,882
18,170	18,886	18,408	51411 FT Classified	19,145	19,145	19,145
300	300	300	51421 Classified Other Pay	300	300	300
		737	51525 Other Salaries	766	766	766
18,470	19,186	19,445		20,211	20,211	20,211
FTE: 0.50	0.50	0.50		FTE: 0.50	0.50	0.50
3,499	3,591	3,768	52105 Employee Health Insurance-Employ	3,925	3,925	3,925
850	850	850	52106 HSA Employer Contributions	850	850	850
5	5	6	52107 EAP	6	6	6
50	57	62	52108 LT Disability Insurance	64	64	64
71	71	72	52109 Life Insurance	59	59	59
453	441	847	52110 Workers Compensation	847	847	847

8515 Newmark - Operating

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 8515 Newmark - Operating

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
1,863	2,110	2,139	52111 PERS Debt Service	3,032	3,032	3,032
2,902	2,976	3,016	52112 PERS Retirement	2,246	2,246	2,246
83	86	88	52113 Unemployment Expense	91	91	91
1,398	1,455	1,495	52120 Taxes	1,724	1,724	1,724
<u>11,173</u>	<u>11,643</u>	<u>12,343</u>		<u>12,844</u>	<u>12,844</u>	<u>12,844</u>
1,225		2,500	53111 General Supplies	2,500	2,500	2,500
		24,968	53171 Equipment < \$5,000	25,000	25,000	25,000
	356	1,870	53321 Purchased Services	2,068	2,068	2,068
		198	53331 Dues & Fees			
5,842	9,454	20,280	53334 Natural Gas	23,185	23,185	23,185
22,237	32,650	40,511	53335 Electricity	42,010	42,010	42,010
1,450	1,426	2,556	53336 Water & Sewage	2,596	2,596	2,596
6,738	6,364	8,480	53337 Sanitation Services	8,885	8,885	8,885
3,325	4,090	3,450	53352 Maintenance Contracts	3,450	3,450	3,450
12,574	13,685	14,723	53370 Insurance	16,166	16,166	16,166
24,941	42,880	56,235	53630 Minor Building Repair	52,303	52,303	52,303
<u>78,332</u>	<u>110,905</u>	<u>175,771</u>		<u>178,163</u>	<u>178,163</u>	<u>178,163</u>
		5,000	57010 Equipment > \$5,000			
		<u>5,000</u>				

Southwestern Oregon Community College
2023-2024

Cost Center -- 8515 Newmark - Operating

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
		10,000	58230 Remodeling	10,000	10,000	10,000
		10,000		10,000	10,000	10,000
107,975	141,734	222,559		221,218	221,218	221,218
-453,127	-489,714	-34,323		-35,664	-35,664	-35,664

BUDGET SALARY DETAIL
2023-2024

COST CENTER: NEWMARK - OPERATING - COOS CAMPUS

POSITION	FTE	AMOUNT
CLASS SAL FT	0.50	19145
	0.50	19145

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 8521 Student Housing

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
-500,243	-500,243		30010 Contributed Capital			
-500,243	-500,243					
97,214	173,351		31010 Retained Earnings			
976,531	1,038,482		31020 Unreserved - Undesignated			
1,073,746	1,211,833					
573,502	711,590					
-23,340	-29,970	-30,000	44611 Activity Fees	-30,000	-30,000	-30,000
-29,020	-24,490	-32,000	44624 Deposit Forfeiture	-32,000	-32,000	-32,000
-24,820	-7,365	-40,000	44690 Other Fees	-40,000	-40,000	-40,000
-77,180	-61,825	-102,000		-102,000	-102,000	-102,000
-5,709	-7,870	-10,000	45015 Vending Sales	-10,000	-10,000	-10,000
-2,223,627	-2,782,934	-3,125,706	45213 Building Rental	-3,281,865	-3,281,865	-3,281,865
-5,738			45217 Expense Reimbursements			
-195	-211	-270	45290 Miscellaneous	-270	-270	-270
-2,235,269	-2,791,014	-3,135,976		-3,292,135	-3,292,135	-3,292,135
		-34,622	48057 Transfer from Enterprise Fund	-34,622	-34,622	-34,622
		-34,622		-34,622	-34,622	-34,622

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 8521 Student Housing

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
		-540,000	49990 Beginning Fund Balance (Budget)	-540,000	-540,000	-540,000
		-540,000		-540,000	-540,000	-540,000
-2,312,449	-2,852,838	-3,812,598		-3,968,757	-3,968,757	-3,968,757
58,521	60,277	107,074	51111 FT Management	61,483	61,483	61,483
2,854	3,563	4,551	51112 Other Management	2,880	2,880	2,880
34,014	54,415	38,500	51114 FT Supervisor/Confidential	39,270	39,270	39,270
1,696	972	4,000	51317 Tutors	4,000	4,000	4,000
101,301	111,412	118,373	51411 FT Classified	120,707	120,707	120,707
		2,000	51412 Classified Overtime	2,000	2,000	2,000
15,960	7,270	45,000	51417 PT Casual/Temporary	45,000	45,000	45,000
350	750	600	51421 Classified Other Pay	600	600	600
59,863	60,495	63,757	51521 FT Specialist	87,975	87,975	87,975
		9,473	51525 Other Salaries	28,603	28,603	28,603
550	2,150	4,200	51811 Honorariums	4,200	4,200	4,200
275,109	301,305	397,528		396,718	396,718	396,718
FTE: 6.27	6.99	9.78		FTE: 9.15	9.15	9.15
79,359	82,568	127,732	52105 Employee Health Insurance-Employer	112,959	112,959	112,959
10,981	16,522	10,200	52106 HSA Employer Contributions	15,300	15,300	15,300
58	67	84	52107 EAP	78	78	78
741	882	986	52108 LT Disability Insurance	1,018	1,018	1,018
862	965	1,106	52109 Life Insurance	846	846	846
2,489	2,969	3,285	52110 Workers Compensation	3,813	3,813	3,813
25,197	24,255	38,316	52111 PERS Debt Service	49,758	49,758	49,758
27,489	26,063	41,173	52112 PERS Retirement	26,273	26,273	26,273
1,281	1,351	1,789	52113 Unemployment Expense	1,696	1,696	1,696

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 8521 Student Housing

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
20,475	22,934	30,589	52120 Taxes	31,582	31,582	31,582
168,932	178,576	255,260		243,323	243,323	243,323
2,616	8,971	13,000	53108 Promotional Materials & Services	13,000	13,000	13,000
61,928	76,766	75,000	53109 Furniture	75,000	75,000	75,000
1,919	1,159	7,810	53111 General Supplies	5,000	5,000	5,000
350	75	200	53112 Postage & Shipping	200	200	200
338	613	1,375	53117 Computer Supplies	1,000	1,000	1,000
		50	53125 Credit Card Fees	50	50	50
		200	53211 Operational Travel	200	200	200
	1,500		53216 Staff Development Travel	2,500	2,500	2,500
490	456	1,000	53314 Telephone Services	1,000	1,000	1,000
12,735	11,500	20,000	53319 Meeting Expenses	20,093	20,093	20,093
900	900	1,000	53321 Purchased Services	1,000	1,000	1,000
628	3,214	3,200	53331 Dues & Fees	4,000	4,000	4,000
10,555	12,896	7,349	53334 Natural Gas	13,369	13,369	13,369
54,344	60,656	89,806	53335 Electricity	93,986	93,986	93,986
87,776	101,384	85,487	53336 Water & Sewage	90,190	90,190	90,190
46,556	63,276	50,880	53337 Sanitation Services	54,905	54,905	54,905
10,243	8,335	2,000	53338 Cable TV	2,000	2,000	2,000
15,376	18,225	20,000	53352 Maintenance Contracts	21,000	21,000	21,000
81,067	97,980	103,797	53355 College Support	111,348	111,348	111,348
721,812	942,132	1,131,967	53357 Contracted Services & Speakers	1,262,750	1,262,750	1,262,750
76,137	49,158	113,000	53358 Facilities	113,400	113,400	113,400
34,708	39,416	42,259	53370 Insurance	44,230	44,230	44,230
		900	53371 Leased Equipment	900	900	900
60		500	53509 IMC Printing/Copies	500	500	500

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 8521 Student Housing

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
		1,315	53515 Motor Pool	2,000	2,000	2,000
<u>1,220,538</u>	<u>1,498,613</u>	<u>1,772,095</u>		<u>1,933,621</u>	<u>1,933,621</u>	<u>1,933,621</u>
		30,000	55911 Bad Debt Expense	30,000	30,000	30,000
		<u>30,000</u>		<u>30,000</u>	<u>30,000</u>	<u>30,000</u>
	22,381		57010 Equipment > \$5,000	10,000	10,000	10,000
	<u>22,381</u>			<u>10,000</u>	<u>10,000</u>	<u>10,000</u>
		540,000	59995 Unappropriated Fund Balance	540,000	540,000	540,000
		<u>540,000</u>		<u>540,000</u>	<u>540,000</u>	<u>540,000</u>
<u>1,664,578</u>	<u>2,000,875</u>	<u>2,994,883</u>		<u>3,153,662</u>	<u>3,153,662</u>	<u>3,153,662</u>
<u>-74,368</u>	<u>-140,374</u>	<u>-817,715</u>		<u>-815,095</u>	<u>-815,095</u>	<u>-815,095</u>

BUDGET SALARY DETAIL
2023-2024

COST CENTER: STUDENT HOUSING - COOS CAMPUS

POSITION	FTE	AMOUNT
CLASS SAL FT	1.00	47924
CLASS SAL FT	1.00	37423
CLASS SAL FT	1.00	35360
FT SPECIALIST	0.50	23399
FT SPECIALIST	0.74	28297
FT SPECIALIST	1.00	36279
HONORARIUMS	0.15	4200
MGMT SAL FT	1.00	61483
PT CASUAL/TEMPORARY	1.62	45000
SUPR/CONF FT	1.00	39270
TUTORS	0.14	4000
	9.15	362635

Southwestern Oregon Community College
2023-2024

Cost Center -- 8531 Dining Services

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
-184,565	-184,565		30010 Contributed Capital			
-184,565	-184,565					
298,923	504,749		31020 Unreserved - Undesignated			
298,923	504,749					
114,358	320,184					
-5,879	-20,349	-40,000	45004 Food Sales	-40,000	-40,000	-40,000
-712,644	-941,920	-1,131,967	45025 Housing Food Sales	-1,262,750	-1,262,750	-1,262,750
-695	-2,404	-12,000	45028 Meal Card Sales	-12,000	-12,000	-12,000
		-10,000	45050 Catering Revenue			
-1,294	-5,132	-25,000	45051 Internal Catering Revenue	-10,000	-10,000	-10,000
		-1,200	45052 Cash Sales - Catering Revenue	-1,200	-1,200	-1,200
	-8,215		45217 Expense Reimbursements			
-1,015	-424	-39,379	45290 Miscellaneous			
-721,527	-978,444	-1,259,546		-1,325,950	-1,325,950	-1,325,950
-721,527	-978,444	-1,259,546		-1,325,950	-1,325,950	-1,325,950
51,500	52,625	52,625	51111 FT Management	53,678	53,678	53,678
990	1,440	960	51112 Other Management	1,920	1,920	1,920
	23,399	46,797	51114 FT Supervisor/Confidential	47,733	47,733	47,733
166,182	219,082	229,591	51411 FT Classified	250,754	250,754	250,754
14		1,000	51412 Classified Overtime	1,000	1,000	1,000
36,635	21,429	21,746	51415 PT 20HR Classified			

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 8531 Dining Services

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
8,958	8,277	27,003	51416 PT 10HR Classified	14,218	14,218	14,218
11,186	9,060	7,000	51417 PT Casual/Temporary	7,000	7,000	7,000
950	750	600	51421 Classified Other Pay	600	600	600
		13,122	51525 Other Salaries	14,656	14,656	14,656
60,228	14,766	15,000	51613 Dining Services	55,000	55,000	55,000
<u>336,643</u>	<u>350,827</u>	<u>415,444</u>		<u>446,559</u>	<u>446,559</u>	<u>446,559</u>
FTE: 10.46	9.54	11.59		FTE: 12.71	12.71	12.71
65,370	103,720	149,994	52105 Employee Health Insurance-Employe	194,164	194,164	194,164
16,296	23,488	20,400	52106 HSA Employer Contributions	15,300	15,300	15,300
74	90	98	52107 EAP	119	119	119
638	828	980	52108 LT Disability Insurance	1,172	1,172	1,172
753	1,017	1,143	52109 Life Insurance	1,176	1,176	1,176
8,216	7,551	6,571	52110 Workers Compensation	6,041	6,041	6,041
26,680	30,551	43,279	52111 PERS Debt Service	57,684	57,684	57,684
25,888	32,859	46,505	52112 PERS Retirement	30,457	30,457	30,457
11,999	1,568	1,870	52113 Unemployment Expense	2,010	2,010	2,010
25,674	26,896	31,980	52120 Taxes	37,413	37,413	37,413
<u>181,587</u>	<u>228,566</u>	<u>302,820</u>		<u>345,536</u>	<u>345,536</u>	<u>345,536</u>
18,113	12,214	16,875	53111 General Supplies	18,000	18,000	18,000
18		100	53112 Postage & Shipping	100	100	100
		200	53119 Uniforms	2,000	2,000	2,000
626	1,101	900	53125 Credit Card Fees	900	900	900
333,058	463,254	449,966	53135 Food Supplies	449,966	449,966	449,966
801	7,587	8,968	53171 Equipment < \$5,000	3,968	3,968	3,968
			53216 Staff Development Travel	300	300	300
719		2,200	53331 Dues & Fees	2,200	2,200	2,200

8531 Dining Services

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 8531 Dining Services

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
6,058	10,641	13,483	53336 Water & Sewage			
9,337	13,357	10,600	53337 Sanitation Services	11,450	11,450	11,450
22,689	23,417	23,725	53357 Contracted Services & Speakers	23,500	23,500	23,500
8,223	8,940	11,000	53371 Leased Equipment	14,171	14,171	14,171
303	215	100	53509 IMC Printing/Copies	100	100	100
		100	53515 Motor Pool	100	100	100
		100	53520 Rental Vehicle	100	100	100
9,179	3,761	2,000	53610 Equipment Repair	2,000	2,000	2,000
<u>409,123</u>	<u>544,486</u>	<u>540,317</u>		<u>528,855</u>	<u>528,855</u>	<u>528,855</u>
	448		55911 Bad Debt Expense			
	<u>448</u>					
			57010 Equipment >\$5,000	5,000	5,000	5,000
				<u>5,000</u>	<u>5,000</u>	<u>5,000</u>
<u>927,353</u>	<u>1,124,327</u>	<u>1,258,581</u>		<u>1,325,950</u>	<u>1,325,950</u>	<u>1,325,950</u>
320,184	466,067	-965				

BUDGET SALARY DETAIL
2023-2024

COST CENTER: DINING SERVICES - COOS CAMPUS

POSITION	FTE	AMOUNT
10 HR PT CLASS SAL	0.48	14218
CLASS SAL FT	1.00	30760
CLASS SAL FT	1.00	29931
CLASS SAL FT	1.00	33140
CLASS SAL FT	1.00	29183
CLASS SAL FT	1.00	29917
CLASS SAL FT	1.00	32344
CLASS SAL FT	1.00	32344
CLASS SAL FT	1.00	33135
EXTERNSHIPS	1.98	55000
MGMT SAL FT	1.00	53678
PT CASUAL/TEMPORARY	0.25	7000
SUPR/CONF FT	1.00	47733
	12.71	428383

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 8541 Conferences - Other

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
-97,543	-97,783		31020 Unreserved - Undesignated			-95,000
-97,543	-97,783					-95,000
-97,543	-97,783					-95,000
-240		-39,042	44640 Conferencing Fees	-39,042	-39,042	-39,042
-240		-39,042		-39,042	-39,042	-39,042
-240		-39,042		-39,042	-39,042	-39,042
		10,000	51417 PT Casual/Temporary	10,000	10,000	10,000
		10,000		10,000	10,000	10,000
FTE: 0.38				FTE: 0.36	0.36	0.36
		120	52110 Workers Compensation	120	120	120
		45	52113 Unemployment Expense	45	45	45
		780	52120 Taxes	840	840	840
		945		1,005	1,005	1,005
		2,483	53111 General Supplies	2,423	2,423	2,423
			53171 Equipment < \$5,000			25,000
		500	53319 Meeting Expenses	500	500	500
		2,500	53321 Purchased Services	2,500	2,500	2,500
		300	53515 Motor Pool	300	300	300

Southwestern Oregon Community College
2023-2024

Cost Center -- 8541 Conferences - Other

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
		500	53518 Bus - Southwestern	500	500	500
		6,283		6,223	6,223	31,223
	8,856		55911 Bad Debt Expense			
	8,856					
			57010 Equipment > \$5,000			70,000
						70,000
	8,856	17,228		17,228	17,228	112,228
-97,783	-88,927	-21,814		-21,814	-21,814	-21,814

BUDGET SALARY DETAIL
2023-2024

COST CENTER: CONFERENCES - OTHER - COOS CAMPUS

POSITION	FTE	AMOUNT
PT CASUAL/TEMPORARY	0.36	10000
	0.36	10000

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 8542 Conferences - Projects

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
-151,271	-151,271		31020 Unreserved - Undesignated			-150,000
-151,271	-151,271					-150,000
-151,271	-151,271					-150,000
		-99,000	44690 Other Fees	-99,000	-99,000	-99,000
		-99,000		-99,000	-99,000	-99,000
		-99,000		-99,000	-99,000	-99,000
		6,000	51218 FT Other Faculty	6,000	6,000	6,000
		10,000	51811 Honorariums	10,000	10,000	10,000
		16,000		16,000	16,000	16,000
FTE: 0.38				FTE: 0.36	0.36	0.36
		192	52110 Workers Compensation	192	192	192
		660	52111 PERS Debt Service	2,400	2,400	2,400
		710	52112 PERS Retirement	1,268	1,268	1,268
		72	52113 Unemployment Expense	72	72	72
		1,251	52120 Taxes	13,521	13,521	13,521
		2,885		17,453	17,453	17,453
		6,000	53111 General Supplies	6,000	6,000	6,000
		100	53112 Postage & Shipping	100	100	100
		3,000	53130 Donations	3,000	3,000	3,000
		21,000	53137 Catering/Meals	16,432	16,432	16,432

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 8542 Conferences - Projects

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
			53171 Equipment < \$5,000			150,000
		20,000	53217 Field Trip	10,000	10,000	10,000
		200	53312 Outside Printing Services	200	200	200
		2,000	53319 Meeting Expenses	2,000	2,000	2,000
		5,000	53321 Purchased Services	5,000	5,000	5,000
		1,000	53509 IMC Printing/Copies	1,000	1,000	1,000
		4,400	53515 Motor Pool	4,400	4,400	4,400
		4,400	53518 Bus - Southwestern	4,400	4,400	4,400
		207	53520 Rental Vehicle	207	207	207
		67,307		52,739	52,739	202,739
		86,192		86,192	86,192	236,192
-151,271	-151,271	-12,808		-12,808	-12,808	-12,808

BUDGET SALARY DETAIL
2023-2024

COST CENTER: CONFERENCES - PROJECTS - COOS CAMPUS

POSITION	FTE	AMOUNT
HONORARIUMS	0.36	10000
	0.36	10000

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 8551 OR Coast Culinary Institute

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
3,122,584	3,524,383		31020 Unreserved - Undesignated			
3,122,584	3,524,383					
3,122,584	3,524,383					
-321,254	-544,520	-2,016,000	44010 Tuition	-1,940,400	-1,940,400	-1,940,400
-105,400	-128,118		44501 Per Credit Fee			
-29,002	-35,035		44510 Per Class Fees			
-493,838	-388,719		44560 Registration Fees			
		-1,000	44624 Deposit Forfeiture			
-949,494	-1,096,391	-2,017,000		-1,940,400	-1,940,400	-1,940,400
-1,808	-2,232	-1,500	45003 Supplies Sales	-1,500	-1,500	-1,500
-7,901	-16,999	-2,000	45012 Fundraiser Sales	-10,000	-10,000	-10,000
	-61	-500	45015 Vending Sales	-500	-500	-500
	-1,290		45217 Expense Reimbursements			
-2,865	-5,094		45290 Miscellaneous			
-12,574	-25,676	-4,000		-12,000	-12,000	-12,000
		500,000	49990 Beginning Fund Balance (Budget)	500,000	500,000	500,000
		500,000		500,000	500,000	500,000
-962,068	-1,122,067	-1,521,000		-1,452,400	-1,452,400	-1,452,400
88,267	91,099	91,099	51111 FT Management	92,921	92,921	92,921

8551 OR Coast Culinary Institute

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 8551 OR Coast Culinary Institute

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
160		1,440	51112 Other Management	1,440	1,440	1,440
162,400	171,400	171,400	51211 FT Faculty	180,400	180,400	180,400
7,054	20,062	20,000	51212 FT Faculty Overloads	25,000	25,000	25,000
38,911	30,716	30,000	51213 FT Summer Faculty	30,000	30,000	30,000
		10,000	51218 FT Other Faculty	10,000	10,000	10,000
6,000	6,000	7,000	51226 FT Faculty Coaching	7,000	7,000	7,000
2,924	8,390	20,000	51311 PT Faculty	20,000	20,000	20,000
20,625	20,067	28,767	51411 FT Classified	29,932	29,932	29,932
		1,000	51412 Classified Overtime	1,000	1,000	1,000
30,077	18,336		51415 PT 20HR Classified			
		15,000	51417 PT Casual/Temporary	15,000	15,000	15,000
	812		51517 MASSC Temporary			
54,097	54,763	45,460	51521 FT Specialist	46,369	46,369	46,369
		12,882	51525 Other Salaries	21,769	21,769	21,769
		15,000	51659 General Student Employment	10,000	10,000	10,000
<u>410,515</u>	<u>421,645</u>	<u>469,048</u>		<u>490,831</u>	<u>490,831</u>	<u>490,831</u>
FTE: 6.58	6.50	7.51		FTE: 7.41	7.41	7.41
107,579	106,708	108,512	52105 Employee Health Insurance-Employ	116,237	116,237	116,237
11,101	19,125	18,700	52106 HSA Employer Contributions	15,300	15,300	15,300
66	67	65	52107 EAP	65	65	65
1,032	1,051	1,119	52108 LT Disability Insurance	1,189	1,189	1,189
914	839	857	52109 Life Insurance	706	706	706
1,582	1,596	3,108	52110 Workers Compensation	2,919	2,919	2,919
41,518	45,334	48,296	52111 PERS Debt Service	69,875	69,875	69,875
43,142	50,501	46,415	52112 PERS Retirement	38,432	38,432	38,432
6,560	1,851	2,156	52113 Unemployment Expense	2,187	2,187	2,187

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 8551 OR Coast Culinary Institute

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
31,711	32,505	36,846	52120 Taxes	40,550	40,550	40,550
<u>245,205</u>	<u>259,577</u>	<u>266,074</u>		<u>287,460</u>	<u>287,460</u>	<u>287,460</u>
12,018	5,001	9,000	53108 Promotional Materials & Services	10,000	10,000	10,000
25,946	27,958	15,000	53111 General Supplies	30,000	30,000	30,000
399	883	3,000	53112 Postage & Shipping	3,000	3,000	3,000
28,849	30,847	33,000	53118 Class & Lab Supplies	30,000	30,000	30,000
5,741	21,225	28,000	53119 Uniforms	25,000	25,000	25,000
1,053	926	3,000	53125 Credit Card Fees	3,000	3,000	3,000
		27	53126 Bank Service Charges	27	27	27
		1,065	53129 Awards & Trophies	1,065	1,065	1,065
100,354	118,413	145,000	53135 Food Supplies	140,000	140,000	140,000
	142	397	53151 Gasoline/Fuel/Propane	500	500	500
7,140	1,571	17,000	53171 Equipment < \$5,000	20,000	20,000	20,000
85	2,310	4,500	53211 Operational Travel	4,000	4,000	4,000
		4,000	53212 Recruitment Travel	4,000	4,000	4,000
			53216 Staff Development Travel	3,000	3,000	3,000
		1,000	53217 Field Trip	2,000	2,000	2,000
2,650	29,981	47,000	53219 Out of State Travel	50,573	50,573	50,573
		500	53312 Outside Printing Services	500	500	500
20,000		10,000	53316 Advertising	15,000	15,000	15,000
3,610	11,451	12,000	53321 Purchased Services	6,000	6,000	6,000
4,619	2,626	4,000	53331 Dues & Fees	4,000	4,000	4,000
13,247	14,263	16,905	53334 Natural Gas	20,074	20,074	20,074
16,520	15,529	18,393	53335 Electricity	20,321	20,321	20,321
5,747	7,373	9,643	53336 Water & Sewage	9,916	9,916	9,916
5,674	6,320	10,600	53337 Sanitation Services	11,002	11,002	11,002
17,745	15,997	20,200	53357 Contracted Services & Speakers	20,200	20,200	20,200

8551 OR Coast Culinary Institute

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 8551 OR Coast Culinary Institute

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
9,051	8,284	10,000	53370 Insurance	10,875	10,875	10,875
1,587	1,731	2,000	53371 Leased Equipment	2,000	2,000	2,000
1,210	14,841	9,300	53441 New Books for Resale	10,000	10,000	10,000
4,692	4,805	4,500	53509 IMC Printing/Copies	3,000	3,000	3,000
	599	1,000	53515 Motor Pool	500	500	500
	838	1,000	53520 Rental Vehicle	1,000	1,000	1,000
16,241	2,024	15,700	53610 Equipment Repair	10,000	10,000	10,000
		1,346	53630 Minor Building Repair	1,346	1,346	1,346
		400	53708 DVD/Video/CD	400	400	400
<u>304,178</u>	<u>345,938</u>	<u>458,476</u>		<u>472,299</u>	<u>472,299</u>	<u>472,299</u>
42,789	38,038	33,000	55111 Student Aid	35,000	35,000	35,000
		126,000	55898 Miscellaneous Disbursement	67,200	67,200	67,200
		20,000	55911 Bad Debt Expense	20,000	20,000	20,000
		5,000	55920 Debt Issuance Amortization	5,000	5,000	5,000
<u>42,789</u>	<u>38,038</u>	<u>184,000</u>		<u>127,200</u>	<u>127,200</u>	<u>127,200</u>
10,639	14,760	25,000	57010 Equipment >\$5,000	20,000	20,000	20,000
<u>10,639</u>	<u>14,760</u>	<u>25,000</u>		<u>20,000</u>	<u>20,000</u>	<u>20,000</u>

Southwestern Oregon Community College
2023-2024

Cost Center -- 8551 OR Coast Culinary Institute

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
		-500,000	59995 Unappropriated Fund Balance	-500,000	-500,000	-500,000
		-500,000		-500,000	-500,000	-500,000
1,013,326	1,079,958	902,598		897,790	897,790	897,790
3,173,841	3,482,274	-618,402		-554,610	-554,610	-554,610

BUDGET SALARY DETAIL
2023-2024

COST CENTER: OR COAST CULINARY INSTITUTE - COOS CAMPUS

POSITION	FTE	AMOUNT

FACULTY FT	1.00	60700
FACULTY FT	1.00	55600
FACULTY FT	1.00	64100
FT CLASSIFIED	1.00	29932
FT FACULTY COACHING	0.00	6000
FT FACULTY OVERLOADS	0.00	20000
FT OTHER FACULTY	0.00	10000
FT SPECIALIST	1.00	46369
FT SUMMER FACULTY	0.00	30000
MGMT SAL FT	1.00	92921
PT CASUAL/TEMPORARY	0.54	15000
PT FACULTY	0.33	20000
STUDENT EMPLOYMENT	0.54	15000

	7.41	465622

**Southwestern Oregon Community College
2023-2024**

Cost Center -- 8661 Empire Lakes Community Bldg

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Actual</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
-30,343	-30,343		30010 Contributed Capital			
-40,980	-40,980		30030 Investment in Capital Assets			
<u>-71,323</u>	<u>-71,323</u>					
-25,992	-84,509	-40,000	31020 Unreserved - Undesignated	-40,000	-40,000	-40,000
<u>-25,992</u>	<u>-84,509</u>	<u>-40,000</u>		<u>-40,000</u>	<u>-40,000</u>	<u>-40,000</u>
<u>-97,314</u>	<u>-155,831</u>	<u>-40,000</u>		<u>-40,000</u>	<u>-40,000</u>	<u>-40,000</u>
-72,000	-72,000	-72,000	45213 Building Rental	-72,000	-72,000	-72,000
<u>-72,000</u>	<u>-72,000</u>	<u>-72,000</u>		<u>-72,000</u>	<u>-72,000</u>	<u>-72,000</u>
<u>-72,000</u>	<u>-72,000</u>	<u>-72,000</u>		<u>-72,000</u>	<u>-72,000</u>	<u>-72,000</u>
		500	53111 General Supplies	500	500	500
3,421	1,967	10,000	53321 Purchased Services	10,000	10,000	10,000
2,095	2,145	2,375	53370 Insurance	2,613	2,613	2,613
	8,975	51,157	53610 Equipment Repair	50,919	50,919	50,919
<u>5,516</u>	<u>13,087</u>	<u>64,032</u>		<u>64,032</u>	<u>64,032</u>	<u>64,032</u>
<u>5,516</u>	<u>13,087</u>	<u>64,032</u>		<u>64,032</u>	<u>64,032</u>	<u>64,032</u>
<u>-163,798</u>	<u>-214,744</u>	<u>-47,968</u>		<u>-47,968</u>	<u>-47,968</u>	<u>-47,968</u>
1,841,861	2,188,071	-1,553,995		-1,487,959	-1,487,959	-1,487,959

**Southwestern Oregon Community College
2023-2024**

Fund -- 57 Enterprise Fund

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Recommended</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
8515 Newmark - Operating						
26,566	33,025	34,323	59041 Transfer to Debt Service	35,664	35,664	35,664
26,566	33,025	34,323		35,664	35,664	35,664
26,566	33,025	34,323		35,664	35,664	35,664
26,566	33,025	34,323		35,664	35,664	35,664
8521 Student Housing						
72,469	86,848	92,875	59010 Transfer to General Fund	93,782	93,782	93,782
		50,263	59029 Transfer to Reserve Fund	45,306	45,306	45,306
123,073	141,694	145,437	59041 Transfer to Debt Service	149,346	149,346	149,346
195,542	228,542	288,575		288,434	288,434	288,434
195,542	228,542	288,575		288,434	288,434	288,434
154,146	140,978	122,308	60001 Interest Expense	105,836	105,836	105,836
435,895	448,391	406,457	60002 Principal Payment	420,450	420,450	420,450
375		375	60003 Debt Service Admin	375	375	375
590,416	589,368	529,140		526,661	526,661	526,661
590,416	589,368	529,140		526,661	526,661	526,661
785,958	817,910	817,715		815,095	815,095	815,095
8531 Dining Services						
		965	59041 Transfer to Debt Service			
		965				
		965				
		965				

**Southwestern Oregon Community College
2023-2024**

Fund -- 57 Enterprise Fund

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Recommended</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
			8541 Conferences - Other			
		21,814	59057 Transfer to Enterprise Fund	21,814	21,814	21,814
		21,814		21,814	21,814	21,814
		21,814		21,814	21,814	21,814
		21,814		21,814	21,814	21,814
			8542 Conferences - Projects			
		12,808	59057 Transfer to Enterprise Fund	12,808	12,808	12,808
		12,808		12,808	12,808	12,808
		12,808		12,808	12,808	12,808
		12,808		12,808	12,808	12,808
			8551 OR Coast Culinary Institute			
		80,985	59010 Transfer to General Fund	88,545	88,545	88,545
		151,146	59029 Transfer to Reserve Fund	78,154	78,154	78,154
38,950	43,532	44,453	59041 Transfer to Debt Service	45,448	45,448	45,448
38,950	43,532	276,584		212,147	212,147	212,147
38,950	43,532	276,584		212,147	212,147	212,147
65,377	55,752	46,487	60001 Interest Expense	34,746	34,746	34,746
246,215	255,485	295,331	60002 Principal Payment	307,717	307,717	307,717
311,592	311,236	341,818		342,463	342,463	342,463
311,592	311,236	341,818		342,463	342,463	342,463
350,542	354,768	618,402		554,610	554,610	554,610

**Southwestern Oregon Community College
2023-2024**

Fund -- 57 Enterprise Fund

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Recommended</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
			8661 Empire Lakes Community Bldg			
		40,000	59029 Transfer to Reserve Fund	40,000	40,000	40,000
		40,000		40,000	40,000	40,000
		40,000		40,000	40,000	40,000
7,967	7,967	7,968	60001 Interest Expense	7,968	7,968	7,968
7,967	7,967	7,968		7,968	7,968	7,968
7,967	7,967	7,968		7,968	7,968	7,968
7,967	7,967	47,968		47,968	47,968	47,968
1,171,033	1,213,671	1,553,995		1,487,959	1,487,959	1,487,959

STUDENT CLUB FUND

The Student Club Fund is used to account for and report resources generated by students and College staff from special events and sales for travel, materials and services. Expenditure of funds is determined by the organization for whom the funds are held. Contributions and club receipts are the primary revenue sources.

Southwestern Oregon Community College District
Student Clubs Fund Summary
Fiscal Year 2023 - 2024

<u>2020-2021</u> <u>Actual</u>	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Adjusted Budget</u>		<u>2023-2024</u> <u>Recommended</u>	<u>2023-2024</u> <u>Approved</u>	<u>2023-2024</u> <u>Adopted</u>
<u>RESOURCES:</u>						
-187,000	-180,699		31 Fund Balance			
		-35,000	44 Tuition And Fee Revenues	-35,000	-35,000	-35,000
-110,121	-163,953	-253,000	45 Other Revenues	-253,000	-253,000	-253,000
-2,025	-2,263	-2,000	48 Transfer From Other Funds	-2,000	-2,000	-2,000
		-150,000	49 Fund Balance	-150,000	-150,000	-150,000
<u>-299,146</u>	<u>-346,914</u>	<u>-440,000</u>		<u>-440,000</u>	<u>-440,000</u>	<u>-440,000</u>
<u>REQUIREMENTS:</u>						
		10,000	51 Personnel Services	10,000	10,000	10,000
		3,000	52 Payroll Costs/Benefits	3,000	3,000	3,000
99,736	146,091	332,000	53 Materials And Services	332,000	332,000	332,000
2,660	3,073	15,000	55 Other Expenses	15,000	15,000	15,000
		50,000	57 Equipment	50,000	50,000	50,000
35,082	3,849	30,000	59 Transfers	30,000	30,000	30,000
<u>161,668</u>	<u>193,902</u>		59 Unappropriated Fund Balance			
299,146	346,914	440,000		440,000	440,000	440,000

BUDGET SALARY DETAIL
2023-2024

COST CENTER: GENERAL T&A - COOS CAMPUS

POSITION	FTE	AMOUNT
PERSONNEL SERVICES	0.36	10000
	0.36	10000

APPENDIX

Southwestern Oregon Community College
Salaries Distributed to Multiple Cost Centers
2023-2024

Unit Name	Unit	FTE	Amount	Position
Assoc Dean LDC	2110	0.50	23958	CLASS SAL FT
Assoc Dean Tech Prof	2111	0.50	23958	CLASS SAL FT
		1.00	47916	
Talent Search	6661	0.33	19710	MGMT SAL FT
Talent Search2	6680	0.33	19710	MGMT SAL FT
Upward Bound	6683	0.34	20307	MGMT SAL FT
		1.00	59727	
Student Services Admin	2401	0.75	36182	FT SPECIALIST
Campus Veteran Grant	6303	0.25	12061	FT SPECIALIST
		1.00	48243	
Physical Education	1404	0.87	52809	FACULTY FT
Baseball-men	4157	0.13	7891	FT COACHING
		1.00	60700	
Student Rec Center	4011	0.81	48517	FT SPECIALIST
Softball-women	4158	0.19	11381	FT COACHING
		1.00	59898	
SBDC-G.F.Support	6100	0.33	21110	MGMT SAL FT
SBDC-OBDD	6101	0.33	21110	MGMT SAL FT
SBDC-SBA Grant	6122	0.34	21749	MGMT SAL FT
		1.00	63969	
Physical Education	1404	0.87	67599	FACULTY FT
Wrestling-men	4149	0.13	10101	FT COACHING
		1.00	77700	
Talent Search	6661	0.33	11484	CLASS SAL FT
Talent Search2	6680	0.33	11484	CLASS SAL FT
Upward Bound	6683	0.34	11832	CLASS SAL FT
		1.00	34800	

Southwestern Oregon Community College
Salaries Distributed to Multiple Cost Centers
2023-2024

Unit Name	Unit	FTE	Amount	Position
Student Rec Center	4011	0.87	39607	FT SPECIALIST
Wrestling - Women	4145	0.13	5919	FT SPECIALIST
		1.00	45526	
Recruiting	2404	0.87	40714	MGMT SAL FT
Soccer-Mens	4153	0.13	6084	MGMT SAL FT
		1.00	46798	
Student Housing	8521	0.70	28298	FT SPECIALIST
Soccer - Women	4156	0.30	12128	FT COACHING
		1.00	40426	
Stu Activities	4005	0.50	23398	FT SPECIALIST
Student Housing	8521	0.50	23399	FT SPECIALIST
		1.00	46797	
R&R - CCR&R	6143	0.70	28211	CLASS SAL FT
Focused CC Network	6174	0.30	12091	CLASS SAL FT
		1.00	40302	
Instructional Supervision - Curry	2101	0.50	42020	MGMT SAL FT
Gen to College Support - Curry	3209	0.50	42021	MGMT SAL FT
		1.00	84041	
Counseling & Advising	2403	0.25	10515	PT SPECIALIST
New Beginnings for Tribal Students	6385	0.25	10515	PT SPECIALIST
		0.50	21030	
SNAP 50/50	6841	0.90	45589	FT SPECIALIST
Benefits Navigator	6844	0.10	5066	FT SPECIALIST
		1.00	50655	
Career Pathways	6383	0.10	6339	FT SPECIALIST
SNAP 50/50	6841	0.60	38030	FT SPECIALIST
Vocational Rehab	6843	0.30	19015	FT SPECIALIST
		1.00	63384	

Southwestern Oregon Community College
Salaries Distributed to Multiple Cost Centers
2023-2024

Unit Name	Unit	FTE	Amount	Position
Custodial	3305	0.50	19143	CLASS SAL FT
Newmark Center	8515	0.50	19143	CLASS SAL FT
		1.00	38286	
Physical Education	1404	0.87	55767	FACULTY FT
Track	4154	0.13	8333	FT COACHING
		1.00	64100	
Baby Promise	6139	0.10	6175	MGMT SAL FT
R&R-CCR&R	6143	0.70	43222	MGMT SAL FT
SOELPDC	6158	0.10	6175	MGMT SAL FT
OCF-Shared Services	6251	0.10	6175	MGMT SAL FT
		1.00	61747	
Plant Operations	3301	0.50	17814	CLASS SAL FT
Motor Pool	3208	0.50	17814	CLASS SAL FT
		1.00	35628	
Business Services	3203	0.23	11865	CLASS SAL FT
Special Proj - Administration	6060	0.77	40709	CLASS SAL FT
		1.00	52574	
R&R-CCR&R	6143	0.90	44631	FT SPECIALIST
Baby Promise	6139	0.10	4959	FT SPECIALIST
		1.00	49590	
JOBS Plus	6842	0.95	46254	MGMT SAL FT
Vocational Rehab	6843	0.05	2435	MGMT SAL FT
		1.00	48689	
Financial Aid	3201	0.50	43718	MGMT SAL FT
Student Success Center	2402	0.50	43718	MGMT SAL FT
		1.00	87436	

Southwestern Oregon Community College
Salaries Distributed to Multiple Cost Centers
2023-2024

Unit Name	Unit	FTE	Amount	Position
ABE - Accountability	6030	0.64	22355	CLASS SAL FT
Career Pathways	6383	0.36	12444	CLASS SAL FT
		1.00	34799	
Baby Promise	6139	0.80	36316	FT SPECIALIST
R&R-CCR&R	6143	0.20	9079	FT SPECIALIST
		1.00	45395	
Preschool Promise Coaching	6148	0.50	23185	FT SPECIALIST
Preschool Promise Admin	6149	0.50	23184	FT SPECIALIST
		1.00	46369	
Talent Search	6661	0.78	35688	FT SPECIALIST
OCF-Out-of-School Initiative	6690	0.22	10066	FT SPECIALIST
		1.00	45754	
Talent Search2	6680	0.78	31069	FT SPECIALIST
OCF-Out-of-School Initiative	6690	0.22	8763	FT SPECIALIST
		1.00	39832	
Talent Search	6661	0.45	17336	FT SPECIALIST
OCF-Out-of-School Initiative	6690	0.05	1715	FT SPECIALIST
		0.50	19051	

Southwestern Oregon Community College
FY 23-24 Budgeted Transfers In

Account Code					Description	Amount
10	0000	01	00	48025	General Operations: Transfer from Special Projects	-1,251,000
10	0000	01	00	48029	General Operations: Transfer from Ins Reserve Fund	-250,000
10	0000	01	00	48036	General Operations: Transfer from Plant Fund	-250,000
10	0000	01	00	48057	General Operations: Transfer from Enterprise Fund	-182,327
10	0000	01	00	48064	General Operations: Transfer from T&A Fund	-30,000
						-1,963,327
25	6100	01	00	48010	SBDC - General Fund: Transfer from General Fund	-40,000
25	6469	01	00	48010	CTE Development: Transfer from General Fund	-21,250
25	6471	01	00	48010	IT Development: Transfer from General Fund	-21,250
25	7999	01	00	48010	Unallocated Budget: Transfer from General Fund	-1,250,000
						-1,332,500
29	8603	01	00	48010	General Purpose: Transfer from General Fund	-250,000
29	8805	01	00	48057	Student Housing Reserve: Transfer from Enterprise Fund	-45,306
29	8806	01	00	48057	OCCI Reserve: Transfer from Enterprise Fund	-78,154
29	8809	01	00	48057	Neighborhood Facility Reserve: Transfer from Enterprise Fund	-40,000
						-413,460
36	8001	01	00	48010	Budget Authority: Transfer from General Fund	-456,000
						-456,000
41	8901	01	00	48010	Debt Service: Transfer from General Fund	-234,996
41	8903	01	00	48010	Curry Campus Debt Service: Transfer from General Fund	-231,388
41	8904	01	00	48010	Student Rec Center: Transfer from General Fund	-642,753

Southwestern Oregon Community College
FY 23-24 Budgeted Transfers In

Account Code				Description	Amount
41	8905 01	00	48010	Dryvit: Transfer from General Fund	-38,530
41	8906 01	00	48010	PERS UAL: Transfer from General Fund	-2,500
41	8908 01	00	48010	Energy Savings: Transfer From General Fund	-277,527
41	8908 01	00	48057	Energy Savings: Transfer from Enterprise Fund	-230,458
41	8909 01	00	48010	Health & Science Bond: Transfer from General Fund	-329,900
					-1,988,052
53	3202 01	00	48010	Print Shop: Transfer from General Fund	-67,867
53	3208 01	00	48010	Motor Pool: Transfer from General Fund	-37,450
53	3212 01	00	48010	Mail Center: Transfer from General Fund	-12,918
					-118,235
57	8521 01	00	48057	Student Housing: Transfer from Enterprise Fund	-34,622
					-34,622
64	5005 01	00	48010	General T&A: Transfer from General Fund	-2,000
					-2,000
Total Transfers In:					-6,308,196

Southwestern Oregon Community College
FY 23-24 Budgeted Transfers Out

Account Code					Description	Amount
10	0000	01	00	59025	General Operations: Transfer to Special Projects	1,292,500
10	0000	01	00	59029	General Operations: Transfer to Reserve Fund	250,000
10	0000	01	00	59041	General Operations: Transfer to Debt Service Fund	1,461,892
10	0000	01	00	59053	General Operations: Transfer to Internal Service Fund	118,235
10	1911	01	00	59025	Small Business Development Center: Transfer to Special Project	40,000
10	3301	01	00	59036	Plant Operations: Transfer to Plant Fund	456,000
10	3301	01	00	59041	Plant Operations: Transfer to Debt Service	277,527
10	4009	01	00	59064	Student Government/ASG: Transfer to Trust and Agency	2,000
10	4011	01	00	59041	Student Rec Center: Transfer to Debt Service Fund	18,175
						3,916,329
25	6460	01	00	59010	Facility Use Fees: Transfer to General Fund	1,000
25	7999	01	00	59010	Unallocated Budget: Transfer to General Fund	1,250,000
						1,251,000
29	8603	01	00	59010	General Purpose: Transfer to General Fund	250,000
						250,000
36	8001	01	00	59010	Budget Authority: Transfer to General Fund	250,000
						250,000
57	8515	01	00	59041	Newmark - Operating: Transfer to Debt Service	35,664
57	8521	01	00	59010	Student Housing: Transfer to General Fund	93,782
57	8521	01	00	59029	Student Housing: Transfer to Reserve Fund	45,306
57	8521	01	00	59041	Student Housing: Transfer to Debt Service	149,346

Southwestern Oregon Community College
FY 23-24 Budgeted Transfers Out

Account Code				Description	Amount
57	8541 01	00	59057	Conferences - Other: Transfer to Enterprise Fund	21,814
57	8542 01	00	59057	Conferences - Projects: Transfer to Enterprise Fund	12,808
57	8551 01	00	59010	OR Coast Culinary Institute: Transfer to General Fund	88,545
57	8551 01	00	59029	OR Coast Culinary Institute: Transfer to Reserve Fund	78,154
57	8551 01	00	59041	OR Coast Culinary Institute: Transfer to Debt Service	45,448
57	8661 01	00	59029	Empire Lakes Community Bldg: Transfer to Reserve Fund	40,000
					610,867
64	5005 01	00	59010	General T&A: Transfer to General Fund	30,000
					30,000
Total Transfers Out:					6,308,196

Southwestern Oregon Community College

G l o s s a r y

Account	The smallest unit used by the college for grouping revenues and/or expenses.
Adopted Budget	The financial plan adopted by the Board of Education. Adopting the budget is the final step in developing the college budget. (ORS 294.435)
Appropriation	Authorization for spending a specific amount of money for a specific purpose during a specific period of time. Based on the adopted budget, including supplemental budgets, if any. Presented in a resolution or ordinance adopted by the governing body. (ORS 294.311(3))
Approved Budget	The financial plan approved by the Budget Committee. (ORS 294.406)
Budget	Written report showing the college's comprehensive financial plan for one fiscal year. It includes a balanced statement of actual revenues and expenditures during each of the last two years, estimated revenues and expenditures for the current and upcoming year. (ORS 294.311(4))
Budget Committee	Fiscal planning board of a local government, consisting of the governing body plus an equal number of legal voters from the district. (ORS 294.336)
Budget Message	Written explanation of the budget and the college's financial priorities. Prepared by the president of the college. (ORS 294.391)
Capital Outlay	Items which usually have a useful life of two or more years and a cost of \$5000 or more, such as machinery, equipment and furniture.
Contingency	A special budget line item appropriated for expenses unforeseen or unanticipated at the time the budget is prepared and adopted. A board resolution is required to transfer from contingency to another budget appropriation before using money budgeted for contingency.
Cost Center	Another name for account. The smallest unit used by the college for grouping revenues and/or expenses.

Southwestern Oregon Community College

G l o s s a r y (Continued)

Debt Service Fund	Restricted accounts related to the payment of long-term debt. Enterprise Fund long-term debt is not included in this fund, since it needs to be included as an expense in each Enterprise Fund cost center.
Enterprise Fund	College activities that are financed and operated in a manner similar to private business by charging customers for the cost of providing the goods and/or services.
Expenditure	The total liability or obligation to pay for goods or services received. (ORS 294.311(12))
FTE	Full time equivalent.
Financial Aid Fund	Accounts related to receiving restricted funds and furnishing district, federal, and state financial aid to students. Includes PELL grants, College Work Study, Talent Grants and Awards, etc.
Fiscal Year	The twelve month period beginning July 1st and ending June 30th. This is the period of time for which the college prepares its budget and financial statements. (ORS294.311(13))
Function	Group of accounts or units with a similar purpose and character, such as Instruction, Student Services, Plant Operations, etc.
Fund	A fiscal and accounting entity with self-balancing accounts used to record cash and other financial resources, related liabilities, balances and changes, all segregated for specific, regulated activities and objectives.
General Fund	Funds used to account for activities related to generating reimbursable FTE, student enrollment and instruction, and the general operations of the college.
Governing Body	The college's governing body consists of seven publicly elected members. As a group, they are responsible for the activities of the college. (ORS 294.311(15))
Internal Service Fund	Accounts for the financing of goods and/or services to other Units of the college or to other agencies on a
Materials and Services	Items purchased as materials and services are expected to be used or consumed within the fiscal year, and cost less than \$5,000 each.
Object Classification	Detailed classification of expenditures, such as personal services, materials and services, capital outlay, debt services, and other types of revenues requirements.

Southwestern Oregon Community College
G l o s s a r y (Continued)

Object Code	The last five digits following an account number.
Ordinance	A formal legislative enactment by the governing board of the college.
Personnel Services	Costs related to obtaining employee services including salary, benefits and all related costs (social security, retirement premiums, unemployment premiums, health and accident insurance premiums, etc.).
Plant Fund	A group of accounts or units created to account for major construction, maintenance, remodeling or equipment acquisition.
Proposed Budget	Same as the "Recommended Budget". The proposed or recommended budget is the financial and operating plan prepared by the budget officer and submitted to the public and budget committee for review.
Recommended Budget	Same as the "Proposed Budget". The proposed or recommended budget is the financial and operating plan prepared by the budget officer and submitted to the public and budget committee for review.
Reserve Fund	A group of accounts or units created to accumulate resources for uninsured and unanticipated losses.
Resources	Total funds available which include the estimated fund balance on hand at the beginning of the fiscal year plus all anticipated revenues to be earned during the year. (ORS 294.361)
Revenue	Monies received during the year as income to finance the college services. This includes state revenues, federal revenues, property taxes, tuition and fees, and other income.
Special Projects Fund	A group of accounts or units created to account for restricted money, grants and/or contract related to a specific activity with special guidelines or restrictions. Examples are the USDA Food Program, Corrections Programs, and Title III Programs.

Southwestern Oregon Community College
G l o s s a r y (Continued)

Supplemental Budget	A document and process following the regular budget. Prepared to recognize unanticipated resources and unexpected requirements in the regular budget process. The supplemental budget process cannot be used to authorize a tax levy. (ORS 294.480)
Tax Levy	Total amount of taxes imposed by a local government.
Tax Rate	The total maximum levy amount less any tax offsets divided by the total assessed value of the property in the taxing district. The rate is usually expressed in dollars per thousand of assessed value.
Transfer	Amount distributed from one fund to finance activities in another fund. Recorded as an expenditure in the originating fund and as a revenue in the receiving fund.
Trust and Agency Fund	A group of accounts or units created to specify funds held in a trustee capacity such as student clubs and organizations.
Unappropriated Ending Fund Balance	Amount set aside in the budget to be used as a cash carryover to the next year's budget to provide the college with needed operating cash flow. This amount cannot be transferred by resolution or used through a supplemental budget. (ORS 294.371)
Unit	Another name for cost center.

The World

AFFIDAVIT OF PUBLICATION

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Southwestern Oregon Community College

1988 Newmark

Coos Bay, OR 97420

REFERENCE: Account 39962 Ad 365524

I, **Shawn Hedgecorth**, am over the age of eighteen years, and am not party to or interested in the above-entitled matter. I first duly sworn, deposed and say that I am the Legal Clerk for the THE WORLD, a newspaper of general circulation, as defined by sections 193.010 and 193.020 O.R.S.; and published in Coos Bay, Oregon, in the aforesaid county and state; that I know from my personal knowledge that the Notice of Budget Hearing copy was published in the entire issue of said newspaper 1 time(s) in the following issue(s): June 13, 2023.

Legal Clerk, **Shawn Hedgecorth**, Subscribed and sworn before on this 13th day of June, 2023.

Notary Public of Oregon



OFFICIAL STAMP
ELEONORE CHARLOTTE GUILLAUME
NOTARY PUBLIC-OREGON
COMMISSION NO. 1012462
MY COMMISSION EXPIRES JUNE 07, 2025

NOTICE OF BUDGET HEARING

FORM CC-1.
A public meeting of the Southwestern Oregon Community College Board of Education will be held on June 26, 2023 at 4:30 pm at 1988 Newmark Ave. Coos Bay, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2023 as approved by the Southwestern Oregon Community College Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at 1988 Newmark Ave., Coos Bay, Delwood Hall Room 15A between the hours of 8:00 a.m. and 5:00 p.m., or online at www.socc.edu/board. This Budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the basis of accounting used during the preceding year.

Contact Leigh Fitzhenry

Telephone: 541-868-7222

Email: lfitzhenry@socc.edu

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount Last Year 2021-22	Adopted Budget This Year 2022-23	Approved Budget Next Year 2023-24
Beginning Fund Balance	\$6,970,988	\$6,790,239	\$7,717,555
Current Year Property Taxes, other than Local Option Taxes	\$7,188,993	\$6,455,087	\$6,884,378
Tuition and Fees	\$6,748,343	\$9,500,839	\$8,567,110
Other Revenue from Local Sources	\$11,555,099	\$13,975,998	\$17,169,303
Revenue from State Sources	\$12,448,782	\$19,898,416	\$14,345,752
Interfund Transfers	\$6,244,531	\$7,158,993	\$6,308,196
All Other Budget Resources	\$7,324,959	\$13,284,950	\$12,959,786
Total Resources	\$58,481,675	\$75,803,769	\$74,242,567

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personnel Services	\$19,817,046	\$23,799,972	\$24,489,007
Materials & Services	\$12,890,016	\$17,765,592	\$15,673,764
Financial Aid	\$5,594,748	\$8,444,000	\$9,889,000
Capital Outlay	\$777,595	\$7,653,737	\$7,635,981
Debt Service	\$5,410,614	\$7,813,380	\$7,884,457
Interfund Transfers	\$6,244,531	\$7,151,993	\$6,308,196
Unappropriated Ending Fund Balance & Reserves	\$7,747,125	\$3,195,095	\$3,202,192
Total Requirements	\$58,481,675	\$75,803,769	\$74,242,567

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION			
Instruction	\$7,813,835	\$6,426,848	\$6,794,936
FTE	72.56	79.21	74.83
Instructional Support	\$2,567,831	\$1,688,337	\$1,663,794
FTE	12.45	12.55	16.46
Student Services other than Student Loans and Financial Aid	\$11,854,574	\$10,357,863	\$9,788,876
FTE	65.73	79.01	77.61
Student Loans and Financial Aid	\$5,670,985	\$8,444,000	\$8,889,000
FTE	1.11	3.38	3.38
Community Services	\$2,781,505	\$6,523,958	\$4,578,416
FTE	18.36	20.88	23
Support Serv. other than Facilities Acquisition and Construction	\$7,965,727	\$17,683,624	\$18,703,486
FTE	50.85	58.89	56.38
Facilities Acquisition and Construction	\$815,439	\$6,518,171	\$6,890,254
FTE	0	0	0
Interfund Transfers	\$5,854,040	\$7,151,993	\$5,867,196
Debt Service	\$5,410,614	\$7,813,380	\$7,884,457
Unappropriated Ending Fund Balance and Reserves	\$7,747,125	\$3,195,095	\$3,202,192
Total Requirements	\$58,481,675	\$75,803,769	\$74,242,567
Total FTE	221.08	283.72	251.08

STATEMENT OF CHANGES IN ACTIVITIES AND SOURCES OF FINANCING *

Tuition was increased by 4%, fees increased by 5%, and housing increased 5%. All increases are based on policy and the published Higher Education Price Index. Billing credits were reduced by 500 to stay conservative as enrollment trends are monitored. Each approved budget increase was directly tied to the College's mission and strategic priorities. New funding assets departments in their planned projects and mission fulfillment. Contractual and mandatory increases to existing services and contracts continue to increase with the costs of operations. The Coalfield & Summer Halls renovation projects are scheduled for 23-24. State funding is projected on the state Ways and Means committee expectation of 745M for the next biennium until a decision is made by legislators by the end of the fiscal year.

PROPERTY TAX LEVIES

	Rate or Amount Imposed 2021-22	Rate or Amount Approved This Year 2022-23	Rate or Amount Approved Next Year 2023-24
Permanent Rate Levy (rate limit 0.7017 per \$1,000)	0.7017	0.7017	0.7017