



**Recommended Budget
2020-2021**

SOUTHWESTERN OREGON COMMUNITY COLLEGE
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FY2020-2021 Budget

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SOUTHWESTERN OREGON COMMUNITY COLLEGE

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

BOARD OF EDUCATION

Harry Abel	Position #1	Term expires: 06/30/2023
Marcia Jensen	Position #2	Term expires: 06/30/2021
Ken Messerle	Position #3	Term expires: 06/30/2023
David Bridgham	Position #4	Term expires: 06/30/2021
Mark Gagnon	Position #5	Term expires: 06/30/2021
Susan Anderson	Position #6	Term expires: 06/30/2023
Dave Bassett	Position #7	Term expires: 06/30/2021

CITIZENS' BUDGET COMMITTEE

Martin Callery	Term expires: 06/30/2021
Mike Gaudette	Term expires: 06/30/2022
Sally Jaeggli	Term expires: 06/30/2022
Randy Mason	Term expires: 06/30/2020
Skaidra Scholey	Term expires: 06/30/2021
Timm Slater	Term expires: 06/30/2022
Tenneal Wetherell	Term expires: 06/30/2020

PRESIDENT’S BUDGET MESSAGE

Fiscal Year 2020-21

Introduction

It is a very challenging time for Southwestern Oregon Community College (Southwestern), all of higher education and the country as we deal with the fallout of the COVID-19 pandemic. It has been especially difficult to create a budget for FY21 during a time when we do not yet know what “reopening” our campus might look like, or even who might return once the college can have students on its campuses again. We used the best available data that we had to develop this budget. This budget is built anticipating a 15% decline in enrollment. We are also prepared with multiple budget scenarios that include a cut in state funding and delayed “reopening” of our operation.

Students choose to attend our excellent and beautiful college, having made their choice from a plethora of other higher education options. They select Southwestern because we have purposely built and operate a high-quality institution around our Mission Statement, Core Themes, and Objectives (see details below), and we successfully offer students “the two-year college, with a four-year college experience.” We hope that students will continue to choose Southwestern after the COVID-19 crisis ends.

MISSION:

Southwestern Oregon Community College supports student achievement by providing access to lifelong learning and community engagement in a sustainable manner.

CORE THEMES with OBJECTIVES:

Learning and Achievement

1. Students demonstrate progress
2. Students complete certificates, degrees, and transfer
3. Students demonstrate that they have met learning outcomes

Access

1. Students access varied learning opportunities
2. Students access services that support learning
3. Students access relevant curricula that support lifelong learning and achievement

Community Engagement

1. Southwestern serves our communities by providing quality training and business development to address the changing community workforce needs

2. Southwestern provides our community members access to a wide range of quality, lifelong learning activities
3. Our community members participate and contribute to the College

Sustainability

1. Southwestern provides responsible fiscal management
2. Southwestern builds and maintains a sustainable infrastructure of human, technology, and facility resources
3. Southwestern delivers viable quality instruction

Despite the lack of state funding in the last decade, Southwestern has successfully achieved our mission and meeting students' needs. Southwestern was one of 15% of the community colleges in the nation and the only one from Oregon invited to apply for the prestigious Aspen Award. We were selected to apply solely due to our student completion data. We lead the state in student success and time to degree completion.

Budgeting Building Process

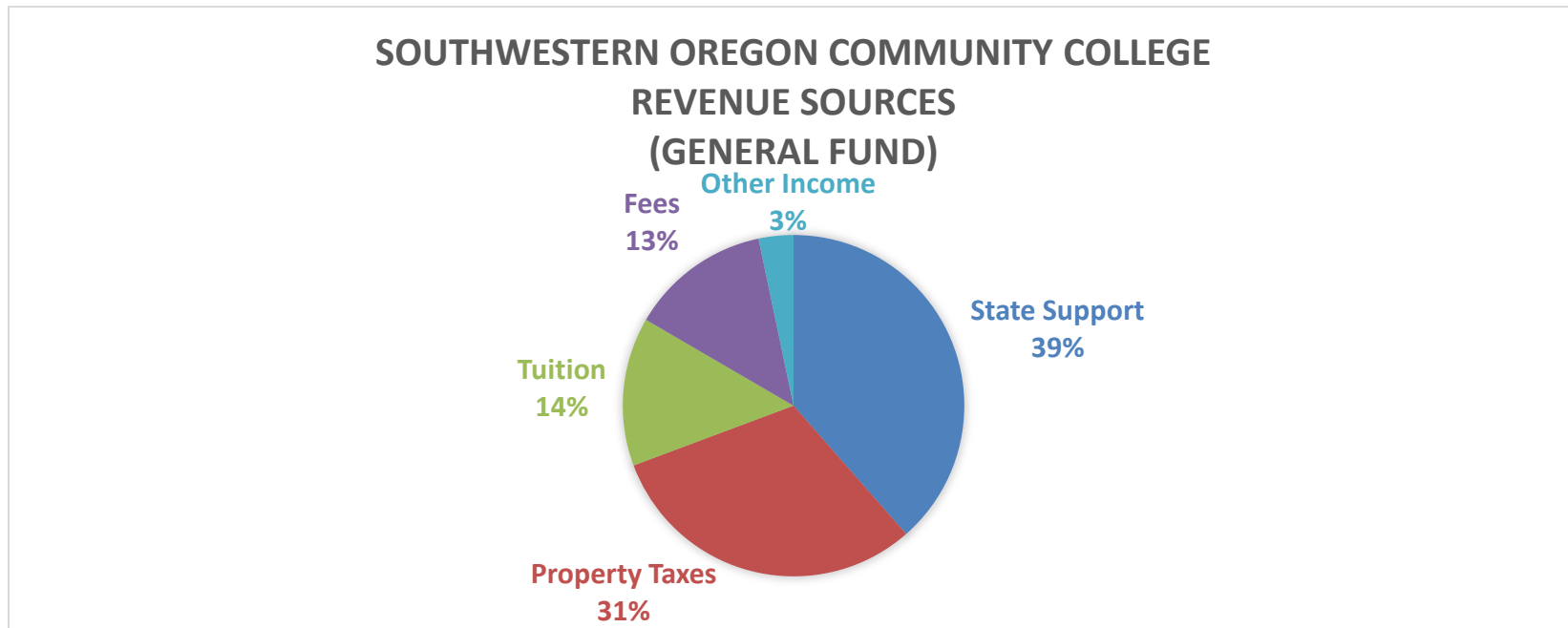
The budget building process begins late in fall term with validating the personnel inventory. Initially, we planned a budget anticipating a 5% decline in enrollment. After the onslaught of COVID-19, we settled on a 15% decline. Spring term enrollment is currently down about 18%. As a result, the College needed to bridge a \$1.4 million gap due to increases in debt service, contract obligations, and anticipated enrollment declines.

To bridge this type of gap when 80% of the budget is in personnel and benefits, we looked at all open positions, analyzed faculty class loads, and decided which positions *not* to fill. These included writing, nursing, accounting, and PE/Health/Athletic training faculty positions. Next, we considered the core parts of our mission that support increasing or maintaining FTE, and looked at how to reorganize strategically to be more efficient or do work differently. This led to the elimination or reduction of 8 exempt positions and 13 classified positions. These included the Assistant Director of Curry Campus, Childhood Education Director, Family Center Coordinator, HR Technician, Assistant to the VP of Instruction, Director of Institutional Research, Director of Catering Services, Simulation Lab Assistant, Family Center Program Assistant, Family Center Cook, Assistant to the Dean of Instruction, ESPS In-class Accommodations Coordinator, Switchboard Operator, two part-time Mail and Print Services Clerks, and four Educare Teaching Assistants (3 full time and 1 part time). Total unfilled or eliminated positions in the General Fund are 9.04 in classified, 3.95 in MASSC/exempt, and 4 in Faculty. In addition, several employees were impacted due to reduction or elimination of grant funding in Title III, Pathways to Positive Parenting, Business Development Center and Corrections Education.

Lastly, we increased tuition 3% and fees per College policy, while adding an additional \$1.00 per credit in fees where the money will directly go to help support CTE and IT.

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

Southwestern's enterprise operations include Oregon Coast Culinary Institute (OCCI), Student Housing and Summer Conferencing, Dining Services, Bookstore, and both the Newmark Center and Neighborhood Facility Building. Enterprise operations are significant for the College in meeting the Sustainability component of the College's Mission Statement and Core Themes. These units are designed to fit together and be interdependent. The operating results of each, however, are measured on a self-sustaining basis. OCCI

and Student Housing are enviable resources that many Oregon community colleges do not have. They both directly and indirectly support the enrollment and program initiatives that affect the College's General Fund operations.

Operations at OCCI have been realigned and streamlined. Both culinary cohorts are working from the same day-to-day procedures thereby reducing food expenditures via centralized purchasing. New recruitment efforts have been made by reaching into broader markets of students (Northern California), where other culinary schools have closed. We anticipate these changes to result in an increase in students. Last year, we moved from a flat fee of \$25,000 for OCCI to a tuition and fee base structure the other students pay in other programs. This helped students access Oregon Promise money and reduce financial aid implications for students who transfer into the program.

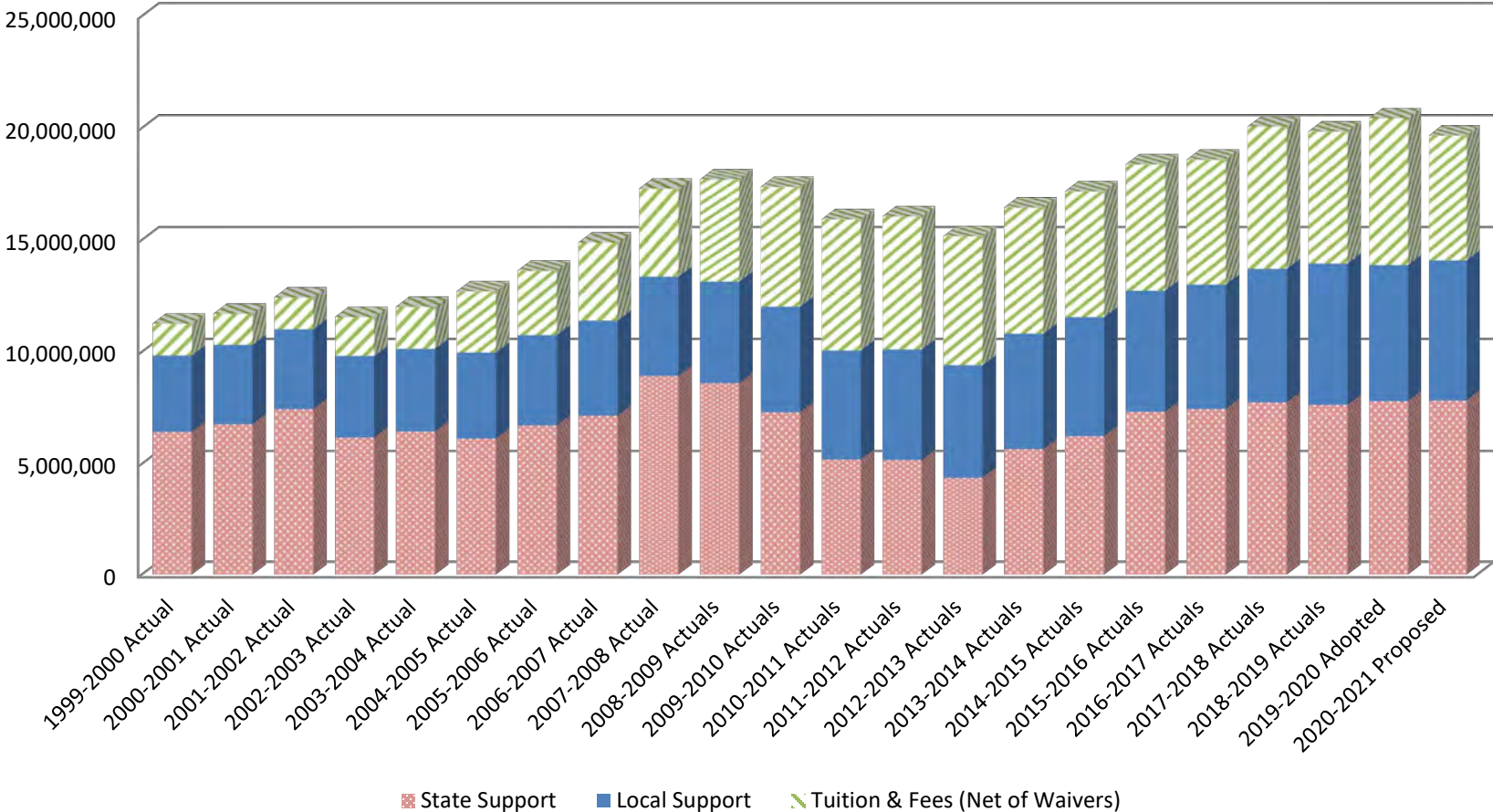
COVID-19 has brought great challenges for Student Housing, Summer Conferencing and Dining Services. Spring term 2020 brought the lowest enrollment in 20-plus years to Student Housing. Recruitment and Summer Conferences for 2020 will not be hosting events. Due to these uncertain times, the College will need to fiscally monitor and manage these enterprise operations closely while still supporting student leaning and engagement. The Newmark Center continues to garner tenant interest. The Confederated Tribes of the Coos, Lower Umpqua and Siuslaw Indians saw one of its incubator business ventures move out to its offices while it expanded office space for its current human services support operations. Southwestern began a partnership with Columbia Pacific Maritime on May 1 to offer non-credit training courses for the maritime profession using space in the Newmark Center. The partnership is an opportunity to provide robust training support for the maritime sector. This has the potential to generate significant FTE.

Southwestern's Business Development Center and the South Coast Development Council have co-located to the first floor of the Newmark facility to improve access and refocus on development of the business incubator concept, while continuing support for existing and new business development. The College has entered into a long-term lease with Bay Area Hospital for the Neighborhood Facility as the previous tenant discontinued operations. The hospital is providing childcare services for its employees. Additionally the College will be seeking to lease the Family Center facility on campus after discontinuing its Educare program.

The 2020-21 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 FY17-18 and FY18-19, the Adjusted Budget for FY19-20, and the Proposed Budget for FY20-21.

History of General Fund Revenue



Section 2

Proposed Financial Policies and Important Features of the Fiscal Year 2020-21 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 \$96 to \$99/credit; or 3%
- Increase in the Per Credit Incidental Fee from \$32 to \$34/credit;
- Increase in the Distance Education Fee from \$37 to \$39/class; and
- Increase in the Per Course Registration Fee from \$37 to \$38/course.

Most colleges in Oregon have been experiencing substantial enrollment declines due to COVID-19. We reduced our billing credit goal and budgeted at 44,000 billing credits, anticipating a 15% decline in enrollment.

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

This fund was built for capacity for the estimated financial aid that will be distributed to students during the year. For FY 20-21, the budget remained static from FY19-20. This fund continues to award Pell Grants, State Opportunity, Direct Student Loans, Federal Plus Loans, Outside Agency Scholarships and Oregon Promise grants. We are unsure at this time how COVID-19 is going to impact student aid and whether it will cause extra growth in aid awarded in the coming year.

Special Project Fund

The Special Project Fund was adjusted to include new projects, retirement of others and increases in continuing grants. The College continues to pilot Baby Promise, which provides much needed assistance to local daycares. We are looking forward to continuing our VOCA grant for the SAFE project and our Jobs Plus grants continue to grow. Title III comes to an end at the end

of September after five years of providing huge support toward student success. Positive Parenting is transitioning to South Coast ESD and our Department of Corrections GED program was eliminated due to lack of funding.

Plant Fund

We are expecting the completion of our Umpqua Hall Health & Science Building project in late fall of 2020. It has been a big project the last few years and we are all excited for this addition. In addition, the College will complete deferred maintenance and energy efficiency upgrades on both campuses, resulting in large savings in utility costs. The energy cost savings are funding this project through a bond.

Enterprise Fund

The Enterprise Fund is for several self-support operations. OCCI's budget is based on 75 students and 40 externships for the FY20-21. Proceeds in excess of operating expenses for OCCI are used for OCCI debt and deferred maintenance needs. Student Housing rates were increased 3% for FY20-21. Maximum housing occupancy level is projected, which will result in a transfer to the General Fund and the Reserve Fund. Dining Services continues to change and evolve their meal offerings as well as catering services. The Newmark Center and Neighborhood Facility rentals 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. Several 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 Recreation Center equipment are included here in addition to the established full-faith and credit bond charges for debt service.

Section 3
Southwestern Oregon Community College
General Fund Changes in Revenue and Expenditures from 2011 to Present

Resources	2011-2013 Biennium		2013-2015 Biennium		2015-2017 Biennium		2017-2019 Biennium		2019-2021 Biennium	
	2011-2012 Actuals	2012-2013 Actuals	2013-2014 Actuals	2014-2015 Actuals	2015-2016 Actuals	2016-2017 Actuals	2017-2018 Actuals	2018-2019 Actuals	2019-2020 Adopted	2020-2021 Projected
State Support (CCSF)	5,187,173	4,395,566	5,673,983	6,254,376	7,340,546	7,467,808	7,758,577	7,651,895	7,813,808	7,842,357
Federal Support	10,371	20,651	16,330	20,890	19,436	15,664	11,101	15,805	12,000	3,500
Local Support	4,939,688	5,028,050	5,158,336	5,318,230	5,410,356	5,555,376	5,967,652	6,309,397	6,078,144	6,260,488
Tuition & Fees (Net of Waivers)	5,940,814	5,692,518	5,632,951	5,614,978	5,639,016	5,577,321	6,350,235	5,898,394	6,553,345	5,577,459
Other Income	377,511	395,720	645,084	614,586	305,805	403,210	416,051	581,735	553,004	669,604
Transfers From Other Funds	332,856	1,010,356	276,327	50,000	-	35,000	128,764	442,744	1,179,043	856,527
Beginning Fund Balance	2,278,608	2,373,275	1,953,980	2,171,492	2,699,369	2,141,249	4,132,242	3,487,669	2,922,157	3,595,946
Subtotal Resources	19,067,022	18,916,136	19,356,991	20,044,552	21,414,528	21,195,628	24,764,622	24,387,639	25,111,501	24,805,881
Other Income Line-of-Credit Loan	0	900,000	3,800,000	2,700,000	1,000,000	2,000,000	-	-	3,500,000	3,500,000
Total Resources	19,067,022	19,816,136	23,156,991	22,744,552	22,414,528	23,195,628	24,764,622	24,387,639	28,611,501	28,305,881

CCSF percent of Subtotal Resources	27%	23% #	29%	31%	34%	35%	31%	31%	31%	32%
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2013-2014 State Support (CCSF) increased mid-year - chart shows new number
2010-2011 Unrestricted balances transferred to General Fund resulting in higher ending fund balance
2010-2011 State Support was reduced to \$5,260,471 (\$1,665,688 loss) after budget adoption resulting in reductions in actual expenditures
2009-2010 and 2010-2011: Other Income: Line-of-Credit and Debt Service on Line-of-Credit: accumulative amount borrowed
2007-2009 Allocation of Resources is the sum of Tuition Reallocation.
2009-2010 and 2010-2011 budgets use *Transfers To* Other Funds which are recorded as expenditures and not Tuition Reallocation.

Expenditures	2011-2013 Biennium		2013-2015 Biennium		2015-2017 Biennium		2017-2019 Biennium		2019-2021 Biennium	
	2011-2012 Actuals	2012-2013 Actuals	2013-2014 Actuals	2014-2015 Actuals	2015-2016 Actuals	2016-2017 Actuals	2017-2018 Actuals	2018-2019 Actuals	2019-2020 Adopted	2020-2021 Projected
Personnel Services	8,581,026	8,676,341	8,600,976	8,911,398	9,062,140	9,207,191	9,658,116	10,475,765	10,337,060	9,956,522
Personnel Benefits	3,570,548	3,647,399	3,738,823	3,899,080	4,169,094	4,308,349	4,859,616	5,255,206	5,938,754	6,024,783
Material and Services	2,839,434	2,933,838	2,932,567	3,023,146	3,297,842	3,216,436	3,296,486	3,562,165	3,896,455	4,264,621
Other Expenses	8,842	0	17,315	60,505	56,722	4,240	3,844	2,520	15,365	15,365
Repairs	3,429	0	0	0	0	0	-	-	-	-
Equipment	0	10,000	46,791	40,638	44,574	42,295	77,050	123,947	120,000	80,000
Transfers to Other Funds	1,678,468	1,679,878	1,825,869	1,877,429	2,106,771	1,781,050	1,851,465	1,767,749	2,968,867	2,629,590
Contingency	0	0	0	0	0	0	0	0	0	0
Subtotal Expenditures	16,681,746	16,947,456	17,162,341	17,812,196	18,737,143	18,559,561	19,746,577	21,187,352	23,276,501	22,970,881
Debt Service on Line-of-Credit	12,000	14,700	3,823,158	2,232,987	1,536,137	503,825	1,530,376	4,700	3,535,000	3,535,000
Total Expenditures	16,693,746	16,962,156	20,985,499	20,045,183	20,273,280	19,063,386	21,276,953	21,192,052	26,811,501	26,505,881
Ending Fund Balance	2,373,275	2,853,980	2,171,492	2,699,369	2,141,248	4,132,242	3,487,669	3,195,587	1,800,000	1,800,000
Line-of-Credit Amount		900,000		500,000		1,500,000				
Actual Ending Fund Balance		1,953,980		2,199,369		2,632,242				

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 five staff members (President, Vice President of Administration, Vice President of Instruction, Vice President of Enrollment and Student Services, and Executive Director of Integrated Technology 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 2020-21 and Future Budgets

The current challenges facing higher education will drastically change our operation, we just don't know how yet. It is a very difficult time to plan and budget with so much uncertainty in the nation as we all deal with COVID-19. We anticipate a 5-10% reduction in state funding next year and a reduction in state funds for the 21-23 biennium. The Unfunded Actuarial Liability (UAL) in the Public Employees Retirement System (PERS) 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 completed a successful seven-year accreditation with a first of its kind comprehensive virtual visit in April. The College will revisit the mission statement, core themes, success indicators, and strategic plan in the fall as it sets its course for the next seven-year cycle. The college will utilize the newly created facility master plan to develop a roadmap for the next five years, starting with securing the match for \$2.7 million to renovate Coaledo and Sumner Halls through the State capital construction process. The Umpqua Hall Health and Science Building project will be completed in September and will be open for classes winter term 2021. We have already more than doubled our nursing cohorts in anticipation of this new space.

Despite enrollment challenges and minimal increases in state funding, 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 2020-21, but there is no new money for innovating and creating new programs. We hope for future federal grant funding to help with this in the future.

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

2020-2021 Budget Calendar

October 2019

29 – Executive Team meeting: discussion of 20-21 budget calendar, updated process with new forms and staff permissions reviewed

November 2019

12 – Executive Team meeting: discussion of draft budget calendar

15 – Budget worksheets distributed to staff via myLakerLink

19 – Executive Directors and Deans meeting to discuss calendar

19 – Executive Team meeting: discussion of State Support funding

December 2019

03 – Personnel Inventory distributed to ET for review and verification. Handout and discussion of personnel inventory and budget calendar

03 – Executive Team meeting: discussion of timeline, process, training and worksheets, including maintenance/Improvement multi-year worksheet, contractual increases projections and other budget requests

09 – Business Office staff available for meetings to discuss reallocations and process through December 16th

10 – Managers Meeting with budget process forms and upcoming dates

16 – Budget reallocations due and worksheets submitted

16 – Personnel Inventory due to HR

January 2020

03 – Existing roll-over personnel inventory updates finalized by HR

10 – Personnel inventory distributed to ET with any submitted corrections

10 – Mandatory/Contractual Requests submitted

08 – College Council – budget development update

10 – Finance & Budget staff verifies updates, approves and closes budget worksheets reallocations to staff

14 – Instructional Budget meeting with all instructional direct reports

14 – Managers Meeting with budget development with upcoming due dates and Budget Calendar review

15 – Budget update to Faculty Senate

17 – Verified payroll inventory and benefits entered in EX by Human Resources – Funds – General, Internal Services, and Enterprise

21 – Executive Team meeting: discussion on mandatory/contractual increases

- 21 – Executive Team Meeting: discussion of Revenue Forecasting, Enrollment Projections, and existing personnel inventory changes finalized
- 23 – Revenues entered by Finance & Budget – excludes tuition and fees
- 24 – New Funding Budget Request forms submissions due
- 27 – Grant budget meetings with Finance & Budget through March 9th
- 28 – Executive Team Meeting: discussion of Budget Request forms submitted by supervisors, mandatory/contractual line item increases, projected enrollment, and waivers
- 31 – Budget Request forms compiled and sent to ET by Finance & Budget

February 2020

- 04 – Executive Team Meeting: discussion of tuition and fees policy for Board resolution, approved budget increases/decreases including personnel, waiver recommendation, calculation of tuition and fee projected resources
- 05 – College Council
- 06 – Mandatory requests (1st asks) entered into budget
- 07 – Enterprise/Internal Services – 1st draft entered – estimated transfers
- 07 – Debt Service amounts entered into budget
- 11 – Managers Meeting with budget update
- 18 – Executive Team Meeting: discussion on all financial projections
- 24 – Board Meeting – Tuition and Fees resolutions presented
- 25 – Executive Team Meeting: discussion on all financial projections being entered
- 26 – General Faculty Meeting with budget development update

March 2020

- 09 – Enterprise/Internal Service budget finalized
- 09 – Grant Budgets due to Finance & Budget
- 10 – Managers Meeting with budget update
- 17 – Executive Team Meeting: Round two request forms decided
- 18 – College Council
- 19 – Budget requests entered (2nd asks)
- 22 – Grant budget final changes
- 23 – Board Meeting – (Any other fee resolutions if not done in February)
- 24 – Executive Team Meeting: Round three requests/reductions

April 2020

- 01 – Executive Team meeting: Review enrollment for spring term
- 14 – Executive Team meeting: Discuss final requests/reductions
- 14 – Managers Meeting with budget update
- 28 – Final Budget Build Review with Admin Services, Finance & Budget and Human Resources
- 30 – Budget balanced and compiling book documentation begins.

May 2020

- 08 – Budget message received for inclusion into budget book
- 12 – Executive Team Meeting: Review recommended budget
- 15 – Send Recommended Budget and budget committee documents to Print Shop
- 18 – Finance & Budget publishes notice of the Budget Committee meeting within 5 to 30 days before the hearing in newspaper and on college's website
- 20 – Send printed Recommended Budget copies to appropriate departments for distribution
- 22 – President's Office mails the President's Budget Message and Recommended Budget to the Budget Committee (not more than 10 days prior to meeting)

June 2020

- 01 – Executive Team meeting in preparation for Board Budget Committee meeting
- 01 – Board Budget Committee meeting – New members sworn in, officers elected, the President delivers the Budget Message. The budget Committee may approve the Recommended Budget and set the College levy rate. Public comment allowed.
- 08 – Board Budget Committee meeting (if necessary)
- 10 – Finance & Budget publishes the Financial Summary of the Budget and the First Notice of the Budget Hearing within 5 to 30 days before the hearing.
- 12 – Finance & Budget finalized Approved Budget document
- 15 – Adopted budget is drafted for easy editing for printing
- 22 – Board of Education meeting – Board of Education holds the Budget Hearing, makes final budget adjustments, adopts the Budget, appropriates the funds, and certifies the levy to the assessors.
- 23 – Finance & Budget enters final budget adjustments, verifies accuracy, if necessary, of the Adopted Budget and prepares the final Budget document for printing.
- 29 – Adopted Budget sent to the Print Shop for printing. (3 copies due back by July 6th for mailing to Counties)

July 2020

- 06 – Required Budget documents mailed to County Clerk, Assessor, and the Oregon Department of Revenue.
- 06 – Electronic Adopted Budget distributed to staff, CCWD, & Umpqua Bank

SOUTHWESTERN OREGON COMMUNITY COLLEGE

BUDGET STRUCTURE - FUND

The budget structure is based on a three part account number made up of a two digit fund number, a four digit unit number and a five digit object code. For example, 10-1302-53111 identifies the General Fund, Chemistry 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 Trust and Agency Fund	Restricted trust accounts related to student clubs, individuals, private organizations, other governmental units, and/or other funds.

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
1808	E-Learning
2101	Instructional Supervision
2102	Library
2402	First Stop Center
3301	Plant Operations
3901	Contingency

Enterprise Fund

8512	Bookstore
8515	Newmark Center / Operating

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
46000	Student Loan Revenues
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

SUMMARY - ALL FUNDS

SOUTHWESTERN OREGON COMMUNITY COLLEGE
2020-2021 BUDGET - ALL FUNDS

RESOURCES:	General Fund	Financial Aid Fund	Special Proj. Fund	Reserve Fund	Plant Fund	Debt Service Fund	Internal Service Fund	Enterprise Fund	Trust and Agency Fund	Totals
State Support	\$7,842,357	\$1,460,000	\$675,803	\$0	\$0	\$1,332,881	\$0	\$0	\$0	\$11,311,041
Federal Support	3,500	8,244,000	4,531,137	0	0	0	0	0	0	\$12,778,637
Local Support	6,260,488	0	0	0	0	0	0	0	0	\$6,260,488
Tuition and Fees (Net of Waivers)	5,577,459	0	505,800	0	0	0	0	2,453,000	35,000	\$8,571,259
Other Income	669,604	300,000	1,384,236	26,000	5,725,000	355,275	327,946	5,633,856	240,000	\$14,661,917
Loan Proceeds	3,500,000	0	0	0	0	0	0	0	0	\$3,500,000
Transfer from Other Funds	856,527	0	334,000	183,776	381,000	1,921,648	179,531	245,600	2,000	\$4,104,082
Estimated Beginning Fund Balance	3,595,946	0	1,533,253	820,320	989,171	0	0	1,134,000	150,000	\$8,222,690
Total Resources	28,305,881	10,004,000	8,964,229	1,030,096	7,095,171	3,609,804	507,477	9,466,456	427,000	69,410,114
REQUIREMENTS:										
Personnel Services	9,956,522	94,000	2,165,554	10,000	0	0	121,168	1,491,552	0	13,838,796
Personnel Benefits	6,024,783	0	1,214,429	5,000	0	0	82,969	793,192	0	8,120,373
Materials and Services	4,264,621	0	2,707,871	547,736	49,000	0	303,340	4,221,441	322,969	12,416,978
Other Expenses (Net of Waivers)	15,365	9,910,000	1,434,766	0	0	0	0	131,800	15,000	11,506,931
Capital Outlay	80,000	0	639,000	445,000	6,796,171	0	0	168,000	50,000	8,178,171
Debt Service	3,535,000	0	0	0	0	3,609,804	0	909,979	0	8,054,783
Transfers	2,629,590	0	402,609	22,360	250,000	0	0	760,492	39,031	4,104,082
Contingency	0	0	0	0	0	0	0	0	0	0
Unappropriated Fund Balance	1,800,000	0	400,000	0	0	0	0	990,000	0	3,190,000
Total Requirements	28,305,881	10,004,000	8,964,229	1,030,096	7,095,171	3,609,804	507,477	9,466,456	427,000	69,410,114

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 2020 - 2021

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
<u>RESOURCES:</u>						
-4,132,241	-3,487,669		31 Fund Balance			
-7,758,577	-7,651,895	-7,813,808	41 State Revenues	-7,842,357		
-11,101	-15,805	-12,000	42 Federal Revenues	-3,500		
-5,967,652	-6,309,397	-6,078,144	43 Local Revenues	-6,260,488		
-6,350,234	-5,898,394	-6,578,345	44 Tuition And Fee Revenues	-5,577,459		
-416,051	-581,735	-553,004	45 Other Revenues	-669,604		
		-3,500,000	45 Loan Proceeds	-3,500,000		
-128,764	-442,744	-1,179,043	48 Transfer From Other Funds	-856,527		
		-2,922,157	49 Fund Balance	-3,595,946		
<u>-24,764,619</u>	<u>-24,387,639</u>	<u>-28,636,501</u>		<u>-28,305,881</u>		
<u>REQUIREMENTS:</u>						
9,658,115	10,475,765	10,337,060	51 Personnel Services	9,956,522		
4,859,618	5,255,206	5,938,754	52 Payroll Costs/Benefits	6,024,783		
3,296,484	3,562,165	3,921,455	53 Materials And Services	4,264,621		
3,844	2,520	15,365	55 Other Expenses	15,365		
77,050	123,947	120,000	57 Equipment	80,000		
1,851,464	1,767,749	2,968,867	59 Transfers	2,629,590		
3,487,669	3,195,587	1,800,000	59 Unappropriated Fund Balance	1,800,000		
1,530,376	4,700	3,535,000	60 Debt Service	3,535,000		
<u>24,764,619</u>	<u>24,387,639</u>	<u>28,636,501</u>		<u>28,305,881</u>		

**SOUTHWESTERN OREGON COMMUNITY COLLEGE DISTRICT
GENERAL FUND PROPERTY TAX SUMMARY
FY2020-2021**

2019-2020 Adjusted BUDGET		RECOMMENDED FY2020-2021 BUDGET	APPROVED FY2020-2021 BUDGET	ADOPTED FY2020-2021 BUDGET	% INCREASE (DECREASE) FROM PRIOR YEAR
	<u>EXPENDITURES:</u>				
\$16,275,814	Personnel Services	\$15,981,305			-1.81%
3,936,820	Materials and Services	4,279,986			8.72%
120,000	Capital Outlay	80,000			-33.33%
3,535,000	Debt Service	3,535,000			0.00%
2,968,867	Transfers to Other Funds	2,629,590			-11.43%
0	Contingency	0			0.00%
26,836,501	Total Expenditures	26,505,881	0	0	-1.23%
1,800,000	Unappropriated End. Balance	1,800,000	0	0	0.00%
28,636,501	Total Budget Requirements	28,305,881	0	0	-1.15%
22,558,357	Less Available Revenues	22,045,393	0	0	-2.27%
<u>\$6,078,144</u>	Property taxes required to Balance Budget	<u>\$6,260,488</u>	<u>\$0</u>	<u>\$0</u>	<u>3.00%</u>
	<u>Property Tax Projection:</u>				
6,070,603	Anticipated Property Taxes	6,274,555			3.36%
171,095	Add: Prior Year Taxes	232,800			36.06%
23,482	Add: Other Taxes	52,852			125.07%
6,265,180	Total	6,560,207	0	0	4.71%
187,036	Less: Allowance for Uncol. Taxes	299,719			60.25%
<u>6,078,144</u>	Projected Net Tax Revenues	<u>6,260,488</u>	<u>0</u>	<u>0</u>	<u>3.00%</u>

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

	<u>Est. Assessed Value</u>
	<u>FY2020-2021</u>
Coos County	\$5,729,756,874
Curry County	3,233,390,999
Douglas County	486,496,207
Totals	\$9,449,644,080

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 1101 Fine Arts

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
-2,634	-1,586	-3,000	45003 Supplies Sales	-3,000		
-2,634	-1,586	-3,000		-3,000		
-2,634	-1,586	-3,000		-3,000		
67,610	74,060	70,500	51211 FT Faculty	72,600		
3,449	3,534		51212 FT Faculty Overloads			
340		100	51215 FT Faculty Field Exp			
37,618	31,414	16,488	51311 PT Faculty			
3,703	2,515	2,685	51314 PT Summer Faculty			
2,370	1,575	2,000	51319 Art Models	2,000		
115,090	113,097	91,773		74,600		
FTE: 1.89	1.66	1.10		FTE: 1.10		
6,241	6,628		52105 Employee Health Insurance			
1,500	1,500		52106 HSA Employer Contributions			
10	10		52107 EAP			
219	239		52108 LT Disability Insurance			
164	162		52109 Life Insurance			
7,724	7,375		52111 PERS Debt Service			
9,547	9,425		52112 PERS Retirement			
388	385		52113 Unemployment Expense			
8,894	8,726		52120 Taxes			
34,687	34,450					
829	939	1,739	53111 General Supplies	1,739		
5,791	2,551	2,899	53118 Class & Lab Supplies	2,899		
		68	53370 Insurance	68		
3,009	3,015	3,000	53410 Materials for Resale	3,000		

1101 Fine Arts

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 1101 Fine Arts

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
438	630	547	53509 IMC Printing/Copies			
	474	1,000	53610 Equipment Repair	1,000		
<u>10,067</u>	<u>7,609</u>	<u>9,253</u>		<u>8,706</u>		
<u>159,844</u>	<u>155,157</u>	<u>101,026</u>		<u>83,306</u>		
<u>157,210</u>	<u>153,571</u>	<u>98,026</u>		<u>80,306</u>		

BUDGET SALARY DETAIL
2020-2021

COST CENTER: FINE ARTS - COOS CAMPUS

POSITION	FTE	AMOUNT
ART MODELS	0.10	2000
FACULTY FT	1.00	72600
	1.10	74600

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 1102 Music

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
-18,150	-12,600	-25,000	44560 Registration Fees	-25,000		
-18,150	-12,600	-25,000		-25,000		
-18,150	-12,600	-25,000		-25,000		
53,613	31,193		51211 FT Faculty			
170			51215 FT Faculty Field Exp			
3,900	10,425	6,000	51221 Performance Study	6,000		
15,996	14,083	3,542	51311 PT Faculty			
300			51314 PT Summer Faculty			
16,650	3,594	18,000	51321 PT Perf. Study	18,000		
90,629	59,295	27,542		24,000		
FTE: 1.69	1.11	0.87		FTE: 0.75		
	750		52106 HSA Employer Contributions			
8	3		52107 EAP			
99	57		52108 LT Disability Insurance			
96	48		52109 Life Insurance			
7,420	801		52111 PERS Debt Service			
4,600	497		52112 PERS Retirement			
367	206		52113 Unemployment Expense			
7,049	3,822		52120 Taxes			
19,638	6,183					
235	518	966	53111 General Supplies	966		
		145	53129 Awards & Trophies	145		
		200	53211 Operational Travel	200		
1,257	1,325	1,304	53331 Dues & Fees	1,304		
1,000		1,932	53357 Contracted Services & Speakers	1,932		

1102 Music

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 1102 Music

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
647	263	102	53509 IMC Printing/Copies			
634			53515 Motor Pool			
<u>3,772</u>	<u>2,106</u>	<u>4,649</u>		<u>4,547</u>		
 <u>114,040</u>	 <u>67,585</u>	 <u>32,191</u>		 <u>28,547</u>		
<u>95,890</u>	<u>54,985</u>	<u>7,191</u>		<u>3,547</u>		

BUDGET SALARY DETAIL
2020-2021

COST CENTER: MUSIC - COOS CAMPUS

POSITION	FTE	AMOUNT
FACULTY FT	0.00	0
PERFORMANCE STUDY	0.00	6000
PT PERF. STUDY	0.75	18000
	0.75	24000

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 1103 Speech

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
123,320	135,604	129,100	51211 FT Faculty	133,300		
	3,488	3,579	51213 FT Summer Faculty			
10,812	7,630	3,488	51311 PT Faculty			
1,060	1,120	1,392	51314 PT Summer Faculty			
<u>135,192</u>	<u>147,842</u>	<u>137,559</u>		<u>133,300</u>		
FTE: 2.22	2.16	2.00		FTE: 2.00		
23,294	24,759		52105 Employee Health Insurance			
6,000	6,000		52106 HSA Employer Contributions			
19	19		52107 EAP			
400	411		52108 LT Disability Insurance			
329	296		52109 Life Insurance			
13,577	14,569		52111 PERS Debt Service			
13,270	14,161		52112 PERS Retirement			
617	633		52113 Unemployment Expense			
<u>10,698</u>	<u>10,894</u>		52120 Taxes			
68,205	71,744					
183	252	193	53111 General Supplies	193		
<u>2,955</u>	<u>3,574</u>	<u>2,172</u>	53509 IMC Printing/Copies			
3,138	3,826	2,365		<u>193</u>		
<u>206,535</u>	<u>223,412</u>	<u>139,924</u>		<u>133,493</u>		
206,535	223,412	139,924		<u>133,493</u>		

BUDGET SALARY DETAIL
2020-2021

COST CENTER: SPEECH - COOS CAMPUS

POSITION	FTE	AMOUNT
FACULTY FT	1.00	69200
FACULTY FT	1.00	64100
	2.00	133300

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 1104 Foreign Language

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
16,371	23,765	1,529	51311 PT Faculty			
16,371	23,765	1,529				
FTE: 0.31	0.44			FTE:		
	1		52107 EAP			
134	909		52111 PERS Debt Service			
86	564		52112 PERS Retirement			
	47		52113 Unemployment Expense			
1,271	1,824		52120 Taxes			
1,491	3,345					
	446	193	53111 General Supplies	193		
535	4		53509 IMC Printing/Copies			
535	449	193		193		
18,397	27,559	1,722		193		
18,397	27,559	1,722		193		

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 1105 English

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
318,520	313,247	284,500	51211 FT Faculty	242,800		
11,296	3,514		51212 FT Faculty Overloads			
28,800	26,888	27,728	51213 FT Summer Faculty			
		200	51215 FT Faculty Field Exp			
72,078	74,631	37,016	51311 PT Faculty			
5,742	4,938	7,417	51314 PT Summer Faculty			
<u>436,436</u>	<u>423,218</u>	<u>356,861</u>		<u>242,800</u>		
FTE: 7.45	5.79	5.00		FTE: 4.00		
60,167	62,723		52105 Employee Health Insurance			
13,500	13,500		52106 HSA Employer Contributions			
56	52		52107 EAP			
784	747		52108 LT Disability Insurance			
959	811		52109 Life Insurance			
38,925	37,004		52111 PERS Debt Service			
29,311	28,187		52112 PERS Retirement			
1,725	1,654		52113 Unemployment Expense			
<u>32,661</u>	<u>30,927</u>	<u></u>	52120 Taxes	<u></u>		
178,087	175,605					
337	1,146	773	53111 General Supplies	773		
			53112 Postage & Shipping			
	667	83	53211 Operational Travel	83		
7,518	8,195	5,467	53509 IMC Printing/Copies			
	4		53515 Motor Pool			

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 1105 English

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
	67		53520 Rental Vehicle			
7,855	10,080	6,323		856		
622,378	608,903	363,184		243,656		
622,378	608,903	363,184		243,656		

BUDGET SALARY DETAIL
2020-2021

COST CENTER: ENGLISH - COOS CAMPUS

POSITION	FTE	AMOUNT
FACULTY FT	1.00	60700
FACULTY FT	1.00	72600
FACULTY FT	1.00	53900
FACULTY FT	1.00	55600
FACULTY FT	0.00	0
	4.00	242800

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 1106 History & Political Science

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
65,910	72,272	68,800	51211 FT Faculty	70,900		
2,612	2,679		51212 FT Faculty Overloads			
10,464	10,736	14,678	51213 FT Summer Faculty			
11,467	6,495	2,151	51311 PT Faculty			
1,098	1,120		51314 PT Summer Faculty			
91,552	93,302	85,629		70,900		
FTE: 1.23	1.14	1.00		FTE: 1.00		
17,343	18,360		52105 Employee Health Insurance			
3,000	3,000		52106 HSA Employer Contributions			
10	10		52107 EAP			
214	219		52108 LT Disability Insurance			
164	148		52109 Life Insurance			
10,653	8,676		52111 PERS Debt Service			
11,321	10,770		52112 PERS Retirement			
380	378		52113 Unemployment Expense			
6,911	6,653		52120 Taxes			
49,994	48,215					
188	127	193	53111 General Supplies	193		
			53112 Postage & Shipping			
1,176	1,283	1,960	53509 IMC Printing/Copies			
1,365	1,409	2,153		193		
142,911	142,926	87,782		71,093		
142,911	142,926	87,782		71,093		

BUDGET SALARY DETAIL
2020-2021

COST CENTER: HISTORY & POLITICAL SCIENCE - COOS CAMPUS

POSITION	FTE	AMOUNT

FACULTY FT	1.00	70900

	1.00	70900

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 1110 Human Development

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
4,250			51111 FT Management			
119,782	122,961	122,961	51211 FT Faculty	135,000		
		3,216	51213 FT Summer Faculty			
1,120	1,154		51311 PT Faculty			
1,098			51314 PT Summer Faculty			
<u>126,251</u>	<u>124,115</u>	<u>126,177</u>		<u>135,000</u>		
FTE: 2.12	1.89	1.87		FTE: 2.00		
26,947	22,946		52105 Employee Health Insurance-Em			
5,610	5,610		52106 HSA Employer Contributions			
19	15		52107 EAP			
397	394		52108 LT Disability Insurance			
321	226		52109 Life Insurance			
14,399	12,412		52111 PERS Debt Service			
13,301	12,334		52112 PERS Retirement			
568	559		52113 Unemployment Expense			
9,700	9,520		52120 Employer PR Taxes			
<u>71,262</u>	<u>64,015</u>					
27		1	53509 IMC Prining/Copies			
<u>27</u>		<u>1</u>				
197,540	188,130	126,178		135,000		
<u>197,540</u>	<u>188,130</u>	<u>126,178</u>		<u>135,000</u>		

BUDGET SALARY DETAIL
2020-2021

COST CENTER: HUMAN DEVELOPMENT - COOS CAMPUS

POSITION	FTE	AMOUNT

FACULTY FT	1.00	72600
FACULTY FT	1.00	62400

	2.00	135000

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 1204 Computer Labs

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
551			53111 General Supplies			
70			53113 Software < \$5,000			
1,965			53171 Equipment < \$5,000			
<u>2,586</u>						
<u>2,586</u>						
<u>2,586</u>						

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 1205 Computer Tech

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
53,840	82,083	105,300	51211 FT Faculty	109,500		
1,394	2,209		51212 FT Faculty Overloads			
6,227	6,453		51213 FT Summer Faculty			
340	595	85	51215 FT Faculty Field Exp			
32,554	41,219	23,023	51311 PT Faculty			
1,637		8,265	51314 PT Summer Faculty			
85			51315 PT Faculty Field Experience			
<u>96,076</u>	<u>132,559</u>	<u>136,673</u>		<u>109,500</u>		
FTE: 1.64	2.47	2.00		FTE: 2.00		
6,358	9,304		52105 Employee Health Insurance			
1,500	1,950		52106 HSA Employer Contributions			
10	13		52107 EAP			
168	256		52108 LT Disability Insurance			
168	199		52109 Life Insurance			
7,738	10,310		52111 PERS Debt Service			
4,911	6,557		52112 PERS Retirement			
368	530		52113 Unemployment Expense			
<u>7,234</u>	<u>10,041</u>		52120 Taxes			
28,454	39,160					
238	388	97	53111 General Supplies	97		
		193	53118 Class & Lab Supplies	193		
		500	53331 Dues & Fees	500		

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 1205 Computer Tech

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
304	278	367	53509 IMC Printing/Copies			
543	666	1,157		790		
125,073	172,385	137,830		110,290		
125,073	172,385	137,830		110,290		

BUDGET SALARY DETAIL
2020-2021

COST CENTER: COMPUTER TECH - COOS CAMPUS

POSITION	FTE	AMOUNT
FACULTY FT	1.00	57300
FACULTY FT	1.00	52200
	2.00	109500

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 1206 Office Occupations

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
170	85		51211 FT Faculty			
10,412	3,816	1,434	51311 PT Faculty			
3,683			51314 PT Summer Faculty			
183			51315 PT Faculty Field Experience			
<u>14,448</u>	<u>3,901</u>	<u>1,434</u>				
FTE: 0.27	0.07			FTE:		
148			52105 Employee Health Insurance			
			52107 EAP			
3			52109 Life Insurance			
784	120		52111 PERS Debt Service			
663	80		52112 PERS Retirement			
30	10		52113 Unemployment Expense			
<u>1,115</u>	<u>304</u>		52120 Taxes			
2,743	514					
<u>120</u>			53111 General Supplies			
120						
<u>17,311</u>	<u>4,415</u>	<u>1,434</u>				
17,311	4,415	1,434				

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 1207 Honors Program

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
	924	750	53217 Field Trip	750		
75		750	53331 Dues and Fees	750		
	94		53520 Rental Vehicle			
<u>75</u>	<u>1,018</u>	<u>1,500</u>		<u>1,500</u>		
 <u>75</u>	 <u>1,018</u>	 <u>1,500</u>		 <u>1,500</u>		
<u>75</u>	<u>1,018</u>	<u>1,500</u>		<u>1,500</u>		

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 1209 Business

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
126,636	138,229	125,700	51211 FT Faculty	64,100		
5,322	12,545		51212 FT Faculty Overloads			
22,536	18,466	19,065	51213 FT Summer Faculty			
1,700	1,615	385	51215 FT Faculty Field Exp			
31,997	34,511	18,693	51311 PT Faculty			
2,955	2,012	1,539	51314 PT Summer Faculty			
91			51315 PT Faculty Field Experience			
<u>191,236</u>	<u>207,378</u>	<u>165,382</u>		<u>64,100</u>		
FTE: 2.65	2.68	2.00		FTE: 1.00		
13,164	24,206		52105 Employee Health Insurance			
1,500	3,000		52106 HSA Employer Contributions			
19	19		52107 EAP			
390	400		52108 LT Disability Insurance			
329	296		52109 Life Insurance			
16,146	16,937		52111 PERS Debt Service			
15,296	15,809		52112 PERS Retirement			
780	803		52113 Unemployment Expense			
<u>14,763</u>	<u>15,340</u>		52120 Taxes			
62,386	76,810					
379	443	158	53111 General Supplies	193		
1	7		53112 Postage & Shipping			
		35	53319 Meeting Expenses			

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 1209 Business

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
1,766	2,270	1,872	53509 IMC Printing/Copies			
2,145	2,720	2,065		193		
255,767	286,908	167,447		64,293		
255,767	286,908	167,447		64,293		

BUDGET SALARY DETAIL
2020-2021

COST CENTER: BUSINESS - COOS CAMPUS

POSITION	FTE	AMOUNT
FACULTY FT	1.00	64100
FACULTY FT	0.00	0
	1.00	64100

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 1301 Biological Sciences

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
137,600	187,870	187,700	51211 FT Faculty			
13,785	15,637		51212 FT Faculty Overloads			
21,400	21,221	30,243	51213 FT Summer Faculty			
1,530	680	270	51215 FT Faculty Field Exp			
11,619	10,604	9,106	51311 PT Faculty			
4,585	4,677	3,697	51314 PT Summer Faculty			
8,534	10,187	17,181	51416 PT 10HR Classified			
<u>199,054</u>	<u>250,875</u>	<u>248,197</u>				
FTE: 2.78	3.77	3.48		FTE:		
28,160	31,082		52105 Employee Health Insurance			
6,000	9,000		52106 HSA Employer Contributions			
30	34		52107 EAP			
440	575		52108 LT Disability Insurance			
329	362		52109 Life Insurance			
21,574	21,570		52111 PERS Debt Service			
24,846	25,050		52112 PERS Retirement			
896	1,022		52113 Unemployment Expense			
<u>15,077</u>	<u>18,435</u>		52120 Taxes			
97,352	107,130					
474	514	360	53111 General Supplies			
	10		53112 Postage & Shipping			
4,957	5,806	6,162	53118 Class & Lab Supplies			
291			53216 Staff Development Travel			
100	110	106	53331 Dues & Fees			

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 1301 Biological Sciences

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
4,202	5,602	3,991	53509 IMC Printing/Copies	_____		
10,023	12,042	10,619				
_____	_____	_____		_____		
306,429	370,047	258,816				
_____	_____	_____		_____		
306,429	370,047	258,816				

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 1302 Chemistry

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
54,010	59,756	56,900	51211 FT Faculty	59,000		
8,165	7,829		51212 FT Faculty Overloads			
14,229	10,755	18,148	51213 FT Summer Faculty			
170	85	85	51215 FT Faculty Field Exp			
4,240	4,978		51311 PT Faculty			
<u>80,813</u>	<u>83,404</u>	<u>75,133</u>		<u>59,000</u>		
FTE: 1.08	1.09	1.00		FTE: 1.00		
17,343	18,360		52105 Employee Health Insurance			
3,000	3,000		52106 HSA Employer Contributions			
10	10		52107 EAP			
176	212		52108 LT Disability Insurance			
164	148		52109 Life Insurance			
7,897	8,477		52111 PERS Debt Service			
4,896	5,256		52112 PERS Retirement			
368	378		52113 Unemployment Expense			
6,147	6,735		52120 Taxes			
<u>40,001</u>	<u>42,575</u>					
65	1,216	6	53111 General Supplies	1,256		
	297	408	53112 Postage & Shipping	483		
6,245	5,165	7,600	53118 Class & Lab Supplies	5,899		
	447	295	53151 Gasoline/Fuel/Propane	671		

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 1302 Chemistry

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
899	1,539	750	53509 IMC Printing/Copies			
7,208	8,665	9,059		8,309		
128,023	134,643	84,192		67,309		
128,023	134,643	84,192		67,309		

BUDGET SALARY DETAIL
2020-2021

COST CENTER: CHEMISTRY - COOS CAMPUS

POSITION	FTE	AMOUNT
FACULTY FT	1.00	59000
	1.00	59000

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 1304 Mathematics

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
289,260	298,608	289,600	51211 FT Faculty	300,100		
5,164	4,740		51212 FT Faculty Overloads			
33,455	41,557	38,593	51213 FT Summer Faculty			
		250	51215 FT Faculty Field Exp			
44,818	51,036	20,190	51311 PT Faculty			
7,247	9,834	5,779	51314 PT Summer Faculty			
4,976			51416 PT 10HR Classified			
<u>384,919</u>	<u>405,776</u>	<u>354,412</u>		<u>300,100</u>		
FTE: 6.32	6.14	5.00		FTE: 5.00		
53,153	67,733		52105 Employee Health Insurance			
15,000	21,000		52106 HSA Employer Contributions			
57	46		52107 EAP			
935	870		52108 LT Disability Insurance			
822	699		52109 Life Insurance			
34,978	33,342		52111 PERS Debt Service			
26,895	25,681		52112 PERS Retirement			
1,746	1,640		52113 Unemployment Expense			
<u>30,465</u>	<u>28,858</u>		52120 Taxes			
164,051	179,867					
1,113	346	628	53111 General Supplies	628		
	32	145	53113 Software < \$5,000	145		
782	1,311	1,900	53211 Operational Travel	1,900		

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 1304 Mathematics

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
5,153	6,866	5,095	53509 IMC Printing/Copies			
7,048	8,555	7,768		2,673		
556,018	594,199	362,180		302,773		
556,018	594,199	362,180		302,773		

BUDGET SALARY DETAIL
2020-2021

COST CENTER: MATHEMATICS - COOS CAMPUS

POSITION	FTE	AMOUNT

FACULTY FT	1.00	69200
FACULTY FT	1.00	65800
FACULTY FT	1.00	53900
FACULTY FT	1.00	57300
FACULTY FT	1.00	53900

	5.00	300100

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 1305 Earth Sciences

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
72,200	76,021	72,200	51211 FT Faculty	74,300		
8,767	7,509		51212 FT Faculty Overloads			
<u>3,851</u>	<u>3,851</u>	<u>3,851</u>	51213 FT Summer Faculty			
84,817	87,380	76,051		74,300		
FTE: 1.00	1.00	1.00		FTE: 1.00		
13,608	16,102		52105 Employee Health Insurance			
10	10		52107 EAP			
231	231		52108 LT Disability Insurance			
164	148		52109 Life Insurance			
8,496	8,364		52111 PERS Debt Service			
10,858	10,690		52112 PERS Retirement			
382	343		52113 Unemployment Expense			
<u>6,515</u>	<u>6,405</u>		52120 Taxes			
40,265	42,292					
559	101	1,222	53111 General Supplies	1,122		
20	148	11	53112 Postage & Shipping			
		190	53118 Class & Lab Supplies			
199	332		53211 Operational Travel	373		
	40		53216 Staff Development Travel			
51	74	375	53217 Field Trip	395		
463	507	539	53219 Out of State Travel	436		
1,250	1,100	1,100	53312 Outside Printing Services	1,100		
1,371	1,494	715	53509 IMC Printing/Copies			
1,367	708	500	53515 Motor Pool	500		

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 1305 Earth Sciences

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
1,683	2,532	4,500	53518 Bus - Southwestern	4,500		
6,963	7,036	9,152		8,426		
132,044	136,708	85,203		82,726		
132,044	136,708	85,203		82,726		

BUDGET SALARY DETAIL
2020-2021

COST CENTER: EARTH SCIENCES - COOS CAMPUS

POSITION	FTE	AMOUNT
FACULTY FT	1.00	74300
	1.00	74300

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 1310 Tutorial

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
5,360			51212 FT Faculty Overloads			
	1,392		51213 FT Summer Faculty			
14,426	20,902	11,072	51311 PT Faculty			
36,069	37,851	36,500	51317 Tutors	36,500		
55,855	60,144	47,572		36,500		
FTE: 2.00	2.12	0.68		FTE: 0.68		
1,066			52105 Employee Health Insurance			
1			52107 EAP			
14			52109 Life Insurance			
685	272		52111 PERS Debt Service			
425	168		52112 PERS Retirement			
220	248		52113 Unemployment Expense			
3,959	4,773		52120 Taxes			
6,368	5,461					
129		715	53111 General Supplies	715		
		300	53137 Catering/Meals	300		
		35	53509 IMC Printing/Copies			
129		1,050		1,015		
62,352	65,605	48,622		37,515		
62,352	65,605	48,622		37,515		

BUDGET SALARY DETAIL
2020-2021

COST CENTER: TUTORIAL - COOS CAMPUS

POSITION	FTE	AMOUNT
TUTORS	0.68	36500
	0.68	36500

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 1311 Physics

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
51,800	56,480	53,500	51211 FT Faculty	55,600		
	9,359		51212 FT Faculty Overloads			
8,871	11,935	12,327	51213 FT Summer Faculty			
1,657			51311 PT Faculty			
<u>62,328</u>	<u>77,774</u>	<u>65,827</u>		<u>55,600</u>		
FTE: 1.03	1.00	1.00		FTE: 1.00		
6,232	6,628		52105 Employee Health Insurance-Em			
1,500	1,500		52106 HSA Employer Contributions			
10	10		52107 EAP			
159	170		52108 LT Disability Insurance			
164	148		52109 Life Insurance			
5,872	7,481		52111 PERS Debt Service			
3,640	4,638		52112 PERS Retirement			
272	295		52113 Unemployment Expense			
<u>4,639</u>	<u>5,729</u>		52120 Taxes			
22,489	26,598					
30		140	53111 General Supplies	290		
96	3,943	4,583	53118 Class & Lab Supplies	4,983		
	396		53211 Operational Travel			
	50	400	53331 Dues & Fees			
	286	650	53357 Contracted Services & Speakers	500		

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 1311 Physics

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
300	992	667	53509 IMC Printing/Copies			
426	5,668	6,440		5,773		
85,243	110,039	72,267		61,373		
85,243	110,039	72,267		61,373		

BUDGET SALARY DETAIL
2020-2021

COST CENTER: PHYSICS - COOS CAMPUS

POSITION	FTE	AMOUNT
FT FACULTY	1.00	55600
	1.00	55600

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 1312 Anthropology & Sociology

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
54,010	61,983	56,900	51211 FT Faculty	45,840		
2,884			51212 FT Faculty Overloads			
		3,035	51213 FT Summer Faculty			
85	85		51215 FT Fac Field Work			
32,624	29,264	6,828	51311 PT Faculty			
8,505	3,034	5,671	51314 PT Summer Faculty			
<u>98,108</u>	<u>94,366</u>	<u>72,434</u>		<u>45,840</u>		
FTE: 1.77	1.60	1.00		FTE: 1.00		
12,424	13,102		52105 Employee Health Insurance-Em			
3,000	3,000		52106 HSA Employer Contributions			
10	10		52107 EAP			
176	181		52108 LT Disability Insurance			
166	148		52109 Life Insurance			
6,205	6,157		52111 PERS Debt Service			
3,847	3,817		52112 PERS Retirement			
321	339		52113 Unemployment Expense			
<u>7,640</u>	<u>6,982</u>		52120 Employer PR Taxes			
33,788	33,735					
99	128	193	53111 General Supplies	193		
<u>2,241</u>	<u>6,380</u>	<u>1,504</u>	53509 IMC Printing/Copies			
2,340	6,508	1,697		<u>193</u>		
<u>134,236</u>	<u>134,609</u>	<u>74,131</u>		<u>46,033</u>		
134,236	134,609	74,131		46,033		

BUDGET SALARY DETAIL
2020-2021

COST CENTER: ANTHROPOLOGY & SOCIOLOGY - COOS CAMPUS

POSITION	FTE	AMOUNT

FACULTY FT	1.00	45840

	1.00	45840

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 1313 Psychology

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
109,720	122,413	115,500	51211 FT Faculty	121,400		
170	85	100	51215 FT Faculty Field Exp			
11,666	5,378	2,801	51311 PT Faculty			
	1,835	4,748	51314 PT Summer Faculty			
<u>121,556</u>	<u>129,711</u>	<u>123,149</u>		<u>121,400</u>		
FTE: 2.22	2.13	2.00		FTE: 2.00		
10,442	11,375		52105 Employee Health Insurance-Em			
19	19		52107 EAP			
357	368		52108 LT Disability Insurance			
329	296		52109 Life Insurance			
11,358	11,599		52111 PERS Debt Service			
7,042	7,191		52112 PERS Retirement			
555	555		52113 Unemployment Expense			
<u>9,478</u>	<u>9,464</u>		52120 Employer PR Taxes			
39,580	40,867					
487	774	386	53111 General Supplies	386		
	1		53112 Postage & Shipping			
<u>2,073</u>	<u>1,477</u>	<u>1,055</u>	53509 IMC Printing/Copies			
2,560	2,252	1,441		<u>386</u>		
<u>163,696</u>	<u>172,830</u>	<u>124,590</u>		<u>121,786</u>		
163,696	172,830	124,590		121,786		

BUDGET SALARY DETAIL
2020-2021

COST CENTER: PSYCHOLOGY - COOS CAMPUS

POSITION	FTE	AMOUNT
FACULTY FT	1.00	64100
FACULTY FT	1.00	57300
	2.00	121400

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 1315 Allied Health Biological Science

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
_____	_____	_____	51211 FT Faculty	119,700		
				119,700		
FTE:				FTE: 2.00		
			53111 General Supplies	290		
			53117 Computer Supplies	145		
			53118 Class & Lab Supplies	3,478		
_____	_____	_____	53331 Dues & Fees	64		
				3,977		
_____	_____	_____				
				123,677		
_____	_____	_____				
				123,677		

BUDGET SALARY DETAIL
2020-2021

COST CENTER: ALLIED HEALTH BIOLOGICAL SCIENCE - COOS CAMPUS

POSITION	FTE	AMOUNT
FACULTY FT	1.00	50500
FACULTY FT	1.00	69200
	2.00	119700

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 1316 Human Biological Science

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
			51211 FT Faculty	74,300		
			51416 PT 10HR Classified	17,873		
				92,173		
FTE:				FTE: 1.48		
			53111 General Supplies	193		
			53117 Computer Supplies	97		
			53118 Class & Lab Supplies	2,319		
			53331 Dues & Fees	42		
				2,651		
				94,824		
				94,824		

BUDGET SALARY DETAIL
2020-2021

COST CENTER: HUMAN BIOLOGICAL SCIENCE - COOS CAMPUS

POSITION	FTE	AMOUNT

FACULTY FT	1.00	74300
PT 10HR CLASSIFIED	0.48	17873

	1.48	92173

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 1400 Pharmacy Tech

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
8,555	1,290	3,206	51311 PT Faculty			
	85		51315 PT Faculty Field Experience			
<u>8,555</u>	<u>1,375</u>	<u>3,206</u>				
FTE: 0.16	0.03			FTE:		
259			52111 PERS Debt Service			
160			52112 PERS Retirement			
39	6		52113 Unemployment Expense			
<u>660</u>	<u>108</u>		52120 Employer PR Taxes			
1,117	114					
		193	53111 General Supplies	193		
		83	53211 Operational Travel	83		
		<u>97</u>	53319 Meeting Expenses	<u>97</u>		
		373		373		
<u>9,672</u>	<u>1,488</u>	<u>3,579</u>		<u>373</u>		
9,672	1,488	3,579		373		

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 1401 Phlebotomy

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
1,945			51311 PT Faculty			
272			51315 PT Faculty Field Experience			
2,217						
FTE: 0.04						
27			52111 PERS Debt Service			
35			52112 PERS Retirement			
10			52113 Unemployment Expense			
171			52120 Employer PR Taxes			
243						
		145	53111 General Supplies			
		193	53118 Class & Lab Supplies			
		83	53211 Operational Travel			
		97	53319 Meeting Expenses			
		518				
2,460		518				
2,460		518				

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 1402 Medical Assistant

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
15,540	14,818		51211 FT Faculty			
2,672			51213 FT Summer Faculty			
340	340		51215 FT Faculty Field Exp			
7,045	3,267	2,259	51311 PT Faculty			
170		170	51314 PT Summer Faculty			
456			51315 PT Faculty Field Experience			
<u>26,224</u>	<u>18,425</u>	<u>2,429</u>				
FTE: 0.53	0.29	0.00		FTE: 0.00		
1,581	2,701		52105 Employee Health Insurance-Em			
750	750		52106 HSA Employer Contributions			
2	4		52107 EAP			
41	66		52108 LT Disability Insurance			
41	69		52109 Life Insurance			
1,659	2,298		52111 PERS Debt Service			
1,059	1,425		52112 PERS Retirement			
79	110		52113 Unemployment Expense			
<u>1,772</u>	<u>1,820</u>		52120 Taxes			
6,984	9,242					
832	407	8,312	53111 General Supplies	145		
131	8		53112 Postage & Shipping			
		193	53118 Class & Lab Supplies	193		
		83	53211 Operational Travel	83		
173	300	121	53319 Meeting Expenses	290		
2,239	2,100	169	53331 Dues & Fees	6,450		

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 1402 Medical Assistant

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
459	4		53509 IMC Printing/Copies			
3,835	2,818	8,878		7,161		
37,043	30,485	11,307		7,161		
37,043	30,485	11,307		7,161		

BUDGET SALARY DETAIL
2020-2021

COST CENTER: MEDICAL ASSISTANT - COOS CAMPUS

POSITION	FTE	AMOUNT
FACULTY FT	0.00	0
	0.00	0

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 1403 Early Childhood Ed

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
15,729	8,007	6,159	51111 FT Management			
10,699	17,027	25,288	51114 FT Supervisor/Confidential			
58,018	71,146	71,492	51211 FT Faculty	74,054		
8,978			51212 FT Faculty Overloads			
3,263			51213 FT Summer Faculty			
	2,210	1,010	51215 FT Faculty Field Exp			
17,507	21,921	10,462	51311 PT Faculty			
	680		51314 PT Summer Faculty			
765			51315 PT Faculty Field Experience			
	4,678	6,240	51411 FT Classified			
<u>114,959</u>	<u>125,670</u>	<u>120,651</u>		<u>74,054</u>		
FTE: 1.82	2.06	1.80		FTE: 1.00		
21,704	24,325		52105 Employee Health Insurance-Em			
4,716	4,839		52106 HSA Employer Contributions			
14	16		52107 EAP			
293	318		52108 LT Disability Insurance			
239	231		52109 Life Insurance			
11,069	13,686		52111 PERS Debt Service			
7,966	9,945		52112 PERS Retirement			
550	808		52113 Unemployment Expense			
<u>9,356</u>	<u>9,427</u>		52120 Taxes			
55,907	63,595					
125		164	53111 General Supplies	200		
38	20	43	53112 Postage & Shipping			
3,561	33		53118 Class & Lab Supplies	97		
			53135 Food Supplies	50		
			53317 Facility/Equipment Rental	400		
		492	53321 Purchased Services			

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 1403 Early Childhood Ed

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
8,744	2,469	2,494	53331 Dues & Fees	2,500		
4,926	3,710	2,334	53509 IMC Printing/Copies			
<u>17,394</u>	<u>6,232</u>	<u>5,527</u>		<u>3,247</u>		
 <u>188,260</u>	 <u>195,496</u>	 <u>126,178</u>		 <u>77,301</u>		
<u>188,260</u>	<u>195,496</u>	<u>126,178</u>		<u>77,301</u>		

BUDGET SALARY DETAIL
2020-2021

COST CENTER: EARLY CHILDHOOD ED - COOS CAMPUS

POSITION	FTE	AMOUNT
FACULTY FT	1.00	74054
	1.00	74054

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 1404 Physical Education

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
-1,240	-155		44690 Other Fees			
-1,240	-155					
-1,240	-155					
237,893	243,014	225,889	51211 FT Faculty	211,236		
8,429	12,195		51212 FT Faculty Overloads			
33,492	16,079	27,207	51213 FT Summer Faculty			
595			51215 FT Faculty Field Exp			
48,015	22,865	8,365	51311 PT Faculty			
1,407	1,435	1,557	51314 PT Summer Faculty			
1,928	10,104		51326 PT Coaching			
31,878	34,293	29,593	51411 FT Classified	30,805		
363,637	339,986	292,611		242,041		
FTE: 6.31	5.52	4.88		FTE: 4.48		
67,139	72,650		52105 Employee Health Insurance-Em			
15,230	17,450		52106 HSA Employer Contributions			
47	46		52107 EAP			
828	670		52108 LT Disability Insurance			
796	631		52109 Life Insurance			
27,688	28,890		52111 PERS Debt Service			
21,578	22,518		52112 PERS Retirement			
1,555	1,303		52113 Unemployment Expense			
27,899	24,001		52120 Taxes			
162,759	168,158					
1,674	809	4,381	53111 General Supplies	4,381		
35	91	61	53112 Postage & Shipping			

1404 Physical Education

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 1404 Physical Education

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
5,449	4,185	6,930	53331 Dues & Fees	6,930		
1,981	2,395	1,114	53509 IMC Printing/Copies	450		
4			53515 Motor Pool			
<u>9,143</u>	<u>7,480</u>	<u>12,486</u>		<u>11,761</u>		
 <u>535,540</u>	 <u>515,624</u>	 <u>305,097</u>		 <u>253,802</u>		
<u>534,300</u>	<u>515,469</u>	<u>305,097</u>		<u>253,802</u>		

BUDGET SALARY DETAIL
2020-2021

COST CENTER: PHYSICAL EDUCATION - COOS CAMPUS

POSITION	FTE	AMOUNT

CLASS SAL FT	1.00	30805
FACULTY FT	0.87	60204
FACULTY FT	0.00	0
FACULTY FT	0.87	48372
FACULTY FT	0.87	57246
FACULTY FT	0.87	45414

	4.48	242041

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 1405 Nursing

<u>2017-2018 Actual</u>	<u>2018-2019 Actual</u>	<u>2019-2020 Adjusted Budget</u>		<u>2020-2021 Recommended</u>	<u>2020-2021 Approved</u>	<u>2020-2021 Adopted</u>
	-8,894	-20,000	45003 Supplies Sales	-36,600		
	-8,894	-20,000		-36,600		
	-8,894	-20,000		-36,600		
78,873	91,223	82,028	51111 FT Management	77,250		
200,947	239,361	252,270	51211 FT Faculty	219,000		
10,659			51212 FT Faculty Overloads			
18,467	4,046	-1,890	51213 FT Summer Faculty			
1,020	255	100	51215 FT Faculty Field Exp			
78,319	85,736	70,215	51311 PT Faculty			
74,589	78,083	78,049	51411 FT Classified	43,618		
1,200	1,200	1,200	51421 Classified Other Pay	600		
464,074	499,905	481,972		340,468		
FTE: 8.46	8.65	8.00		FTE: 6.00		
80,492	90,870		52105 Employee Health Insurance-Em			
12,400	9,400		52106 HSA Employer Contributions			
63	57		52107 EAP			
932	898		52108 LT Disability Insurance			
1,069	909		52109 Life Insurance			
38,297	37,663		52111 PERS Debt Service			
28,934	29,595		52112 PERS Retirement			
1,715	1,802		52113 Unemployment Expense			
35,476	38,178		52120 Taxes			
199,376	209,372					
2,592	2,076	8,837	53111 General Supplies	5,570		
12	60	145	53112 Postage & Shipping	265		

1405 Nursing

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 1405 Nursing

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
2,797	2,382	11,899	53118 Class & Lab Supplies	5,305		
		250	53137 Catering/Meals	457		
1,397	1,183	3,252	53211 Operational Travel	9,249		
		4,530	53216 Staff Development Travel			
10,865	11,497	18,561	53321 Purchased Services	25,659		
320	90	386	53331 Dues & Fees	707		
4,193	11,247	20,000	53410 Materials for Resale	36,600		
2,356	2,288	2,872	53509 IMC Printing/Copies	2,568		
		207	53515 Motor Pool			
238	128	250	53520 Rental Vehicle	500		
3,199	3,088	3,500	53610 Equipment Repair	6,405		
<u>27,969</u>	<u>34,040</u>	<u>74,689</u>		<u>93,285</u>		
<u>691,419</u>	<u>743,317</u>	<u>556,661</u>		<u>433,753</u>		
<u>691,419</u>	<u>734,423</u>	<u>536,661</u>		<u>397,153</u>		

BUDGET SALARY DETAIL
2020-2021

COST CENTER: NURSING - COOS CAMPUS

POSITION	FTE	AMOUNT
CLASS SAL FT	0.00	0
CLASS SAL FT	1.00	43618
FACULTY FT	1.00	55600
FACULTY FT	1.00	55600
FACULTY FT	0.00	0
FACULTY FT	1.00	55600
FACULTY FT	1.00	52200
MGMT SAL FT	1.00	77250
	6.00	339868

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 1406 Justice Services

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
54,010	48,376	56,900	51211 FT Faculty	59,000		
	1,517		51212 FT Faculty Overloads			
271	6,869	10,116	51213 FT Summer Faculty			
255	170	200	51215 FT Faculty Field Exp			
13,073	17,604	9,640	51311 PT Faculty			
67,609	74,537	76,856		59,000		
FTE: 1.24	1.33	1.00		FTE: 1.00		
12,335	10,482		52105 Employee Health Insurance-Em			
3,000	2,400		52106 HSA Employer Contributions			
10	8		52107 EAP			
176	145		52108 LT Disability Insurance			
164	119		52109 Life Insurance			
6,500	5,922		52111 PERS Debt Service			
4,659	4,025		52112 PERS Retirement			
265	291		52113 Unemployment Expense			
5,139	5,401		52120 Taxes			
32,249	28,790					
10	8	193	53111 General Supplies	193		
		3	53112 Postage & Shipping			
		290	53118 Class & Lab Supplies	290		
108	65		53211 Operational Travel			
		97	53319 Meeting Expenses	97		
1,332	3,834	2,501	53509 IMC Printing/Copies			

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 1406 Justice Services

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
	920		53515 Motor Pool			
1,449	4,827	3,084		580		
101,307	108,154	79,940		59,580		
101,307	108,154	79,940		59,580		

BUDGET SALARY DETAIL
2020-2021

COST CENTER: JUSTICE SERVICES - COOS CAMPUS

POSITION	FTE	AMOUNT

FACULTY FT	1.00	59000

	1.00	59000

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 1408 Emergency Medical Tech

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
-45,350			44560 Registration Fees			
		-4,200	44690 Other Fees	-4,200		
<u>-45,350</u>		<u>-4,200</u>		<u>-4,200</u>		
<u>-45,350</u>		<u>-4,200</u>		<u>-4,200</u>		
		35,500	51117 Director	35,568		
67,148	69,072	69,418	51211 FT Faculty	52,200		
3,145	1,275		51215 FT Faculty Field Exp			
	40,080		51220 FT Adjunct Faculty			
25,680	42,029	16,904	51311 PT Faculty			
2,380			51315 PT Faculty Field Experience			
443			51316 PT Teachers Aids			
12,253	12,000	12,000	51363 PT Faculty Other	12,000		
4,245	441	1,000	51417 PT Casual/Temporary	1,000		
<u>115,295</u>	<u>164,897</u>	<u>134,822</u>		<u>100,768</u>		
FTE: 1.97	3.02	1.28		FTE: 1.82		
6,137	35,602		52105 Employee Health Insurance-Em			
	6,000		52106 HSA Employer Contributions			
10	18		52107 EAP			
214	328		52108 LT Disability Insurance			
164	269		52109 Life Insurance			
7,666	12,202		52111 PERS Debt Service			
5,033	7,797		52112 PERS Retirement			
483	553		52113 Unemployment Expense			
8,925	13,007		52120 Taxes			
<u>28,633</u>	<u>75,775</u>					

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 1408 Emergency Medical Tech

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
615	1,671	2,391	53111 General Supplies	2,391		
25	46	963	53112 Postage & Shipping			
5,400	11,050	16,122	53118 Class & Lab Supplies	18,408		
4,866	5,188	3,288	53119 Uniforms	4,002		
842	569	900	53211 Operational Travel	900		
		193	53317 Facility/Equipment Rental	193		
		97	53319 Meeting Expenses	97		
10,627	8,896	14,357	53321 Purchased Services	16,656		
700	2,250	2,250	53331 Dues & Fees	1,951		
	443	487	53370 Insurance	487		
894	2,011	398	53509 IMC Printing/Copies			
		1,509	53515 Motor Pool	1,509		
		120	53520 Rental Vehicle	120		
		8,000	53610 Equipment Repair	3,000		
	670	1,500	53620 Vehicle Repair	1,500		
<u>23,969</u>	<u>32,795</u>	<u>52,575</u>		<u>51,214</u>		
 <u>167,897</u>	 <u>273,467</u>	 <u>187,397</u>		 <u>151,982</u>		
 <u>122,547</u>	 <u>273,467</u>	 <u>183,197</u>		 <u>147,782</u>		

BUDGET SALARY DETAIL
2020-2021

COST CENTER: EMERGENCY MEDICAL TECH - COOS CAMPUS

POSITION	FTE	AMOUNT

DIRECTOR	0.50	35568
FACULTY FT	1.00	52200
PT CASUAL/TEMPORARY	0.04	1000
PT FAC OTHER	0.28	12000

	1.82	100768

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 1409 Childcare Services

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
-6,141	-6,387	-8,500	42390 Federal - Other			
-6,141	-6,387	-8,500				
-116,304	-115,989	-80,000	45209 Other Services			
		-3,000	45217 Expense Reimbursements			
-116,304	-115,989	-83,000				
-122,444	-122,376	-91,500				
18,553	21,250	24,638	51111 FT Management			
37,932	33,548	25,288	51114 FT Supervisor/Confidential			
	85		51215 FT Faculty Field Exp			
1,081			51311 PT Faculty			
53,628	101,410	121,467	51411 FT Classified			
19,258	16,823	21,984	51415 PT 20HR Classified			
34,663	23,360	14,447	51416 PT 10HR Classified			
6,516			51417 PT Casual/Temporary			
14,346	23,083	16,413	51418 Substitute			
	50		51421 Classified Other Pay			
185,976	219,609	224,237				
FTE: 5.35	6.34	6.50		FTE:		
31,050	54,481		52105 Employee Health Insurance-Em			
6,786	12,983		52106 HSA Employer Contributions			
56	60		52107 EAP			
348	485		52108 LT Disability Insurance			
461	576		52109 Life Insurance			
15,908	19,221		52111 PERS Debt Service			
12,488	14,447		52112 PERS Retirement			

1409 Childcare Services

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 1409 Childcare Services

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
827	984		52113 Unemployment Expense			
14,284	16,723		52120 Taxes			
<u>82,208</u>	<u>119,960</u>					
1,928	1,778	5,321	53111 General Supplies			
237	121	154	53112 Postage & Shipping			
		957	53118 Class & Lab Supplies			
13,642	13,023	14,907	53135 Food Supplies			
		50	53211 Operational Travel			
	304	436	53217 Field Trip			
1,134	1,310	1,983	53321 Purchased Services			
1,390	1,362	1,546	53331 Dues & Fees			
	373	689	53370 Insurance			
<u>5,615</u>	<u>4,321</u>	<u>4,259</u>	53509 IMC Printing/Copies			
23,946	22,591	30,302				
<u>292,130</u>	<u>362,160</u>	<u>254,539</u>				
<u>169,686</u>	<u>239,785</u>	<u>163,039</u>				

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 1410 Digital Design

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
57,410	63,332	60,300	51211 FT Faculty	62,400		
510	85	100	51215 FT Faculty Field Exp			
	1,935	1,993	51311 PT Faculty			
<u>57,920</u>	<u>65,352</u>	<u>62,393</u>		<u>62,400</u>		
FTE: 1.00	1.04	1.00		FTE: 1.00		
6,241	6,628		52105 Employee Health Insurance-Em			
1,500	1,500		52106 HSA Employer Contributions			
10	10		52107 EAP			
187	192		52108 LT Disability Insurance			
164	148		52109 Life Insurance			
5,883	6,010		52111 PERS Debt Service			
3,647	3,726		52112 PERS Retirement			
265	279		52113 Unemployment Expense			
<u>4,396</u>	<u>4,614</u>		52120 Employer PR Taxes			
22,292	23,107					
		193	53111 General Supplies	193		
		<u>193</u>	53118 Class & Lab Supplies	<u>193</u>		
		386		386		
<u>80,212</u>	<u>88,459</u>	<u>62,779</u>		<u>62,786</u>		
80,212	88,459	62,779		62,786		

BUDGET SALARY DETAIL
2020-2021

COST CENTER: DIGITAL DESIGN - COOS CAMPUS

POSITION	FTE	AMOUNT
FT FACULTY	1.00	62400
	1.00	62400

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 1413 Rural Medical Aide

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
_____	85	_____	51215 FT Faculty Field Exp	_____		
	85					
FTE:	0.00			FTE:		
	9		52111 PERS Debt Service			
	5		52112 PERS Retirement			
			52113 Unemployment Expense			
_____	7	_____	52120 Employer PR Taxes	_____		
	21					
_____		_____		_____		
	106					
_____		_____		_____		
	106					

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 1414 Dental Assisting

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
12,480	45,452	43,300	51211 FT Faculty	45,400		
	1,078		51212 FT Faculty Overloads			
4,756	850	6,143	51213 FT Summer Faculty			
	1,870	170	51215 FT Faculty Field Exp			
	3,506		51311 PT Faculty			
		1,245	51314 PT Summer Faculty			
<u>17,236</u>	<u>52,756</u>	<u>50,858</u>		<u>45,400</u>		
FTE: 0.40	1.07	1.00		FTE: 1.00		
4,397	18,360		52105 Employee Health Insurance-Em			
1,500	3,000		52106 HSA Employer Contributions			
2	10		52107 EAP			
33	138		52108 LT Disability Insurance			
41	148		52109 Life Insurance			
1,040	4,681		52111 PERS Debt Service			
645	2,903		52112 PERS Retirement			
68	222		52113 Unemployment Expense			
<u>1,158</u>	<u>3,834</u>		52120 Employer PR Taxes			
8,885	33,295					
	777		53111 General Supplies			
	15	9	53112 Postage & Shipping			
1,276	3,969	5,206	53118 Class & Lab Supplies	6,400		
		4,000	53171 Equipment < \$5,000	4,000		
		300	53211 Operational Travel	300		
63	33	250	53319 Meeting Expenses	250		
	1,068	1,194	53331 Dues & Fees			

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 1414 Dental Assisting

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
1,478	1,771	800	53509 IMC Printing/Copies			
2,817	7,634	11,759		10,950		
28,937	93,686	62,617		56,350		
28,937	93,686	62,617		56,350		

BUDGET SALARY DETAIL
2020-2021

COST CENTER: DENTAL ASSISTING - COOS CAMPUS

POSITION	FTE	AMOUNT
FT FACULTY	1.00	45400
	1.00	45400

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 1501 Forestry/Natural Resources

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
14,010	52,516	50,100	51211 FT Faculty	52,200		
255	595	285	51215 FT Faculty Field Exp			
2,485	4,833	1,585	51311 PT Faculty			
16,750	57,944	51,970		52,200		
FTE: 0.45	1.09	1.00		FTE: 1.00		
1,583	6,628		52105 Employee Health Insurance-Em			
750	1,500		52106 HSA Employer Contributions			
2	10		52107 EAP			
39	159		52108 LT Disability Insurance			
41	148		52109 Life Insurance			
1,235	5,041		52111 PERS Debt Service			
766	3,126		52112 PERS Retirement			
67	240		52113 Unemployment Expense			
1,139	4,230		52120 Taxes			
5,623	21,081					
102	203	483	53111 General Supplies	483		
2	1		53112 Postage & Shipping			
		483	53118 Class & Lab Supplies	483		
	468		53211 Operational Travel			
10			53217 Field Trip			
208	225	343	53509 IMC Printing/Copies			

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 1501 Forestry/Natural Resources

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
1,174	716		53515 Motor Pool			
1,496	1,613	1,309		966		
23,868	80,639	53,279		53,166		
23,868	80,639	53,279		53,166		

BUDGET SALARY DETAIL
2020-2021

COST CENTER: FORESTRY/NATURAL RESOURCES - COOS CAMPUS

POSITION	FTE	AMOUNT

FT FACULTY	1.00	52200

	1.00	52200

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 1508 Manufacturing Tech

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
30,830	56,855	46,700	51211 FT Faculty	48,800		
9,035	3,321		51212 FT Faculty Overloads			
6,573	32,127	12,509	51311 PT Faculty			
		1,223	51314 PT Summer Faculty			
<u>46,438</u>	<u>92,303</u>	<u>60,432</u>		<u>48,800</u>		
FTE: 0.93	1.80	1.00		FTE: 1.00		
5,150	13,139		52105 Employee Health Insurance-Em			
1,500	3,750		52106 HSA Employer Contributions			
8	12		52107 EAP			
134	194		52108 LT Disability Insurance			
137	189		52109 Life Insurance			
5,119	6,641		52111 PERS Debt Service			
3,174	4,118		52112 PERS Retirement			
149	209		52113 Unemployment Expense			
<u>4,446</u>	<u>7,607</u>		52120 Taxes			
19,815	35,860					
461	1,484	1,500	53111 General Supplies	1,500		
	41		53112 Postage & Shipping			
25,910	25,957	26,812	53118 Class & Lab Supplies	21,812		
		125	53319 Meeting Expenses	125		
176	88	145	53331 Dues & Fees	145		

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 1508 Manufacturing Tech

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
376	651	235	53509 IMC Printing/Copies			
26,922	28,221	28,817		23,582		
93,175	156,385	89,249		72,382		
93,175	156,385	89,249		72,382		

BUDGET SALARY DETAIL
2020-2021

COST CENTER: MANUFACTURING TECH - COOS CAMPUS

POSITION	FTE	AMOUNT
FT FACULTY	0.00	0
FT FACULTY	1.00	48800
	1.00	48800

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 1701 Misc Instruction

<u>2017-2018 Actual</u>	<u>2018-2019 Actual</u>	<u>2019-2020 Adjusted Budget</u>		<u>2020-2021 Recommended</u>	<u>2020-2021 Approved</u>	<u>2020-2021 Adopted</u>
-800	-2,892		44560 Registration Fees			
-800	-2,892					
-800	-2,892					
1,161	19,325		51211 FT Faculty			
		50,000	51212 FT Faculty Overloads	80,000		
	8,020		51213 FT Summer Faculty			
		2,035	51215 FT Faculty Field Exp	5,475		
33,187	64,844	227,134	51311 PT Faculty	534,982		
	1,120		51314 PT Summer Faculty			
34,348	93,309	279,169		620,457		
FTE: 0.64	1.23	11.49		FTE: 9.49		
55	430		52105 Employee Health Insurance-Em			
			52107 EAP			
1	1		52109 Life Insurance			
2,028	5,584		52111 PERS Debt Service			
1,406	4,320		52112 PERS Retirement			
76	269		52113 Unemployment Expense			
2,643	7,120		52120 Taxes			
6,209	17,724					
1,106	382		53111 General Supplies	3,400		
		193	53112 Postage & Shipping	193		
3,551	120	3,528	53137 Catering/Meals	3,834		
978			53171 Equipment < \$5,000	1,500		
1,586	179	1,882	53211 Operational Travel	2,577		
6,636	12,208	3,586	53216 Staff Development Travel	7,683		

1701 Misc Instruction

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 1701 Misc Instruction

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
2,245			53219 Out of State Travel			
	125	953	53319 Meeting Expenses	1,052		
	13,500	695	53321 Purchased Services			
1,535	300		53331 Dues & Fees	580		
	1,674		53354 Student Support			
110	5,952	10,885	53357 Contracted Services & Speakers	903		
	83	100	53515 Motor Pool	100		
<u>114</u>	<u>44</u>	<u>200</u>	53520 Rental Vehicle	<u>200</u>		
17,860	34,567	22,022		22,022		
<u>58,416</u>	<u>145,600</u>	<u>301,191</u>		<u>642,479</u>		
57,616	142,708	301,191		642,479		

BUDGET SALARY DETAIL
2020-2021

COST CENTER: MISC INSTRUCTION - COOS CAMPUS

POSITION	FTE	AMOUNT
FACULTY PT	9.49	534982
FT FACULTY OVERLOADS	0.00	80000
	9.49	614982

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 1702 Summer School

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
1,674	697		51213 FT Summer Faculty	140,000		
	458		51314 PT Summer Faculty	80,000		
<u>1,674</u>	<u>1,155</u>			<u>220,000</u>		
FTE: 0.00	0.01	1.50		FTE: 1.42		
167	70		52111 PERS Debt Service			
131	43		52112 PERS Retirement			
8	5		52113 Unemployment Expense			
<u>128</u>	<u>90</u>		52120 Taxes			
434	208					
<u>2,107</u>	<u>1,362</u>			<u>220,000</u>		
<u>2,107</u>	<u>1,362</u>			<u>220,000</u>		

BUDGET SALARY DETAIL
2020-2021

COST CENTER: SUMMER SCHOOL - COOS CAMPUS

POSITION	FTE	AMOUNT
FT SUMMER FACULTY	0.00	140000
PT FAC SUMMER	1.42	80000
	1.42	220000

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 1807 Testing

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
	1,723		51311 PT Faculty			
32,104	32,305		51416 PT 10HR Classified			
32,104	34,028					
FTE: 0.96	0.99			FTE:		
10	10		52107 EAP			
40			52108 LT Disability Insurance			
123			52109 Life Insurance			
3,210	3,231		52111 PERS Debt Service			
2,398	3,068		52112 PERS Retirement			
67	70		52113 Unemployment Expense			
2,496	2,637		52120 Employer PR Taxes			
8,344	9,016					
261	200		53111 General Supplies			
261	200					
40,709	43,244					
40,709	43,244					

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 1808 Elearning

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
54,080	65,256		51111 FT Management			
		2,000	51218 FT Other Faculty	2,000		
476	490	316	51311 PT Faculty			
600		2,000	51313 PT Faculty Curriculum	2,000		
24,811	32,700	31,951	51411 FT Classified	33,260		
500	600	600	51421 Classified Other Pay	600		
80,467	99,046	36,867		37,860		
FTE: 1.81	2.01	1.00		FTE: 1.00		
18,452	21,813		52105 Employee Health Insurance-Em			
3,200	3,200		52106 HSA Employer Contributions			
17	20		52107 EAP			
251	288		52108 LT Disability Insurance			
299	302		52109 Life Insurance			
6,191	8,017		52111 PERS Debt Service			
3,838	5,068		52112 PERS Retirement			
362	426		52113 Unemployment Expense			
6,121	7,518		52120 Taxes			
38,731	46,653					
326	469	386	53111 General Supplies	386		
	1		53112 Postage & Shipping			
		435	53118 Class & Lab Supplies	435		
2,400	606	3,066	53211 Operational Travel	2,416		
		220	53216 Staff Development Travel			
	2,025	2,857	53219 Out of State Travel	2,857		
495	495	498	53331 Dues & Fees	498		
	495	2,280	53332 On Site Training & Workshops	2,500		
		1,350	53357 Contracted Services & Speakers	2,000		

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 1808 Elearning

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
54	30	60	53509 IMC Printing/Copies			
3,275	4,121	11,152		11,092		
122,473	149,820	48,019		48,952		
122,473	149,820	48,019		48,952		

BUDGET SALARY DETAIL
2020-2021

COST CENTER: ELEARNING - COOS CAMPUS

POSITION	FTE	AMOUNT

CLASS SAL FT	1.00	33260

	1.00	33260

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 1809 Community Education

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
-186	-29,265	-3,300	44560 Registration Fees	-3,300		
-186	-29,265	-3,300		-3,300		
-186	-29,265	-3,300		-3,300		
491			51111 FT Management			
	320		51112 Other Management			
	480		51211 FT Faculty			
25,860	28,157	33,198	51311 PT Faculty	28,267		
4,773	1,240	5,237	51314 PT Summer Faculty	7,431		
39,333	12,057		51411 FT Classified			
600	841	600	51421 Classified Other Pay			
	38,376	37,500	51521 FT Specialist	51,500		
71,057	81,471	76,535		87,198		
FTE: 1.58	1.68	1.51		FTE: 1.63		
6,449	17,161		52105 Employee Health Insurance-Em			
1,760	3,728		52106 HSA Employer Contributions			
10	10		52107 EAP			
126	159		52108 LT Disability Insurance			
166	150		52109 Life Insurance			
4,480	5,458		52111 PERS Debt Service			
5,438	3,460		52112 PERS Retirement			
271	343		52113 Unemployment Expense			
5,517	6,237		52120 Taxes			
24,216	36,705					
38	331	375	53111 General Supplies	193		
97	96	70	53112 Postage & Shipping	48		

1809 Community Education

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 1809 Community Education

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
126			53118 Class & Lab Supplies			
	1,340	1,498	53171 Equipment < \$5,000	2,000		
	143	242	53211 Operational Travel	332		
3,335	3,150	4,000	53317 Facility/Equipment Rental	4,153		
	148	100	53319 Meeting Expenses			
		50	53331 Dues & Fees			
241	507	433	53509 IMC Printing/Copies	127		
	56	149	53520 Rental Vehicle			
<u>3,837</u>	<u>5,771</u>	<u>6,917</u>		<u>6,853</u>		
 <u>99,111</u>	 <u>123,947</u>	 <u>83,452</u>		 <u>94,051</u>		
<u>98,925</u>	<u>94,682</u>	<u>80,152</u>		<u>90,751</u>		

BUDGET SALARY DETAIL
2020-2021

COST CENTER: COMMUNITY EDUCATION - COOS CAMPUS

POSITION	FTE	AMOUNT
FACULTY PT	0.50	28267
FT SPECIALIST	1.00	51500
PT FAC SUMMER	0.13	7431
	1.63	87198

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 1902 Fire Science

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
51,800	55,120	55,200	51211 FT Faculty	57,300		
1,902	3,925		51212 FT Faculty Overloads			
425	1,785	100	51215 FT Faculty Field Exp			
4,528	2,271	3,804	51311 PT Faculty			
33,904	30,266		51411 FT Classified			
600	500		51421 Classified Other Pay			
93,159	93,867	59,104		57,300		
FTE: 2.08	1.96	1.00		FTE: 1.00		
23,535	20,155		52105 Employee Health Insurance-Em			
4,600	3,650		52106 HSA Employer Contributions			
19	17		52107 EAP			
278	257		52108 LT Disability Insurance			
329	263		52109 Life Insurance			
9,458	7,663		52111 PERS Debt Service			
5,895	4,829		52112 PERS Retirement			
421	381		52113 Unemployment Expense			
6,821	6,624		52120 Taxes			
51,355	43,840					
1,004	529	966	53111 General Supplies	966		
31	1		53112 Postage & Shipping			
1,659	767	740	53118 Class & Lab Supplies	846		
198	190	200	53151 Gasoline/Fuel/Propane	200		
439	4,517	249	53171 Equipment < \$5,000	7,249		
76	74	200	53211 Operational Travel	300		
	424		53219 Out of State Travel			
1,048	257	500	53321 Purchased Services	750		
150			53331 Dues & Fees	250		
	434	478	53370 Insurance	478		

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 1902 Fire Science

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
874	2,314	712	53509 IMC Printing/Copies			
	48	500	53515 Motor Pool	1,500		
	80	200	53520 Rental Vehicle	200		
		8,706	53610 Equipment Repair			
<u>5,479</u>	<u>9,636</u>	<u>13,451</u>		<u>12,739</u>		
 <u>149,993</u>	 <u>147,342</u>	 <u>72,555</u>		 <u>70,039</u>		
<u>149,993</u>	<u>147,342</u>	<u>72,555</u>		<u>70,039</u>		

BUDGET SALARY DETAIL
2020-2021

COST CENTER: FIRE SCIENCE - COOS CAMPUS

POSITION	FTE	AMOUNT
FACULTY FT	1.00	57300
	1.00	57300

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 1909 Adult & Pre-College Education

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
-11,343	-15,276	-10,000	44540 Assessment Fees			
-11,343	-15,276	-10,000				
-11,343	-15,276	-10,000				
58,667			51111 FT Management			
15,592	18,082	10,184	51311 PT Faculty			
5,351	10,628	11,019	51314 PT Summer Faculty			
	10,371	9,500	51411 FT Classified	11,461		
	38		51421 Classified Other Pay	150		
79,611	39,118	30,703		11,611		
FTE: 1.39	0.82	0.25		FTE: 0.25		
18,930	3,349		52105 Employee Health Insurance-Em			
3,200	800		52106 HSA Employer Contributions			
10	4		52107 EAP			
186	31		52108 LT Disability Insurance			
164	36		52109 Life Insurance			
7,506	3,912		52111 PERS Debt Service			
4,654	2,456		52112 PERS Retirement			
352	156		52113 Unemployment Expense			
6,111	3,013		52120 Taxes			
41,114	13,756					
943	1,505	2,029	53111 General Supplies	1,457		
928	264	300	53137 Catering/Meals	300		
667	637	310	53211 Operational Travel	700		

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 1909 Adult & Pre-College Education

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
197	197	118	53520 Rental Vehicle	300		
2,735	2,603	2,757		2,757		
123,460	55,477	33,460		14,368		
112,117	40,201	23,460		14,368		

BUDGET SALARY DETAIL
2020-2021

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

POSITION	FTE	AMOUNT

CLASS SAL FT	0.25	11461

	0.25	11461

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 2101 Instructional Supervision

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
110,210	114,618	114,619	51111 FT Management	118,057		
960	1,360		51112 Other Management			
42,251	43,343	45,000	51114 FT Supervisor/Confidential			
		2,048	51311 PT Faculty			
74,633	75,722	82,002	51411 FT Classified	85,343		
750	650	1,200	51421 Classified Other Pay	1,200		
228,804	235,693	244,869		204,600		
FTE: 4.00	4.00	4.00		FTE: 3.00		
78,788	50,470		52105 Employee Health Insurance-Em			
12,500	8,000		52106 HSA Employer Contributions			
38	35		52107 EAP			
716	723		52108 LT Disability Insurance			
644	527		52109 Life Insurance			
21,973	21,526		52111 PERS Debt Service			
13,654	13,772		52112 PERS Retirement			
1,030	1,061		52113 Unemployment Expense			
17,338	17,861		52120 Taxes			
146,680	113,975					
2,250	462	520	53111 General Supplies	1,220		
553	489	193	53112 Postage & Shipping	193		
	2,597	1,000	53117 Computer Supplies			
528	3,792	1,000	53137 Catering/Meals	1,000		
2,114	1,012	2,990	53211 Operational Travel	3,000		
	34		53216 Staff Development Travel			
1,015			53219 Out of State Travel			
50		470	53319 Meeting Expenses	676		
740		250	53331 Dues & Fees	1,666		
5,011	3,144	7,332	53357 Contracted Services & Speakers	6,000		

2101 Instructional Supervision

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 2101 Instructional Supervision

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
713	94	407	53509 IMC Printing/Copies			
7			53515 Motor Pool			
244	61		53520 Rental Vehicle			
<u>13,224</u>	<u>11,682</u>	<u>14,162</u>		<u>13,755</u>		
 <u>388,707</u>	 <u>361,350</u>	 <u>259,031</u>		 <u>218,355</u>		
<u>388,707</u>	<u>361,350</u>	<u>259,031</u>		<u>218,355</u>		

**BUDGET SALARY DETAIL
2020-2021**

COST CENTER: INSTRUCTIONAL SUPERVISION - COOS CAMPUS

POSITION	FTE	AMOUNT
CLASS SAL FT	1.00	45823
CLASS SAL FT	1.00	39520
MGMT SAL FT	1.00	118057
SUPR/CONF FT	0.00	0
	3.00	203400

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 2102 Library

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
-809	-85		44623 Library Fines			
-1,553	-339		44625 Lost Book Fees			
-2,362	-424					
-1,454	-1,256		45003 Supplies Sales			
-1,454	-1,256					
-3,816	-1,681					
62,850	64,924	65,270	51211 FT Faculty	67,832		
69,727	69,527	68,895	51411 FT Classified	70,450		
	421	1,580	51417 PT Casual/Temporary	1,580		
1,200	1,150	1,200	51421 Classified Other Pay	600		
133,777	136,023	136,945		140,462		
FTE: 3.00	3.01	3.07		FTE: 3.07		
34,678	32,976		52105 Employee Health Insurance-Em			
7,800	8,600		52106 HSA Employer Contributions			
19	19		52107 EAP			
419	417		52108 LT Disability Insurance			
493	422		52109 Life Insurance			
12,764	13,602		52111 PERS Debt Service			
10,079	10,575		52112 PERS Retirement			
597	606		52113 Unemployment Expense			
10,152	10,314		52120 Taxes			
77,001	77,530					
4,076	2,849	5,470	53111 General Supplies	5,500		

2102 Library

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 2102 Library

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
499	413	583	53112 Postage & Shipping	500		
465			53171 Equipment < \$5,000			
	1,634	1,500	53211 Operational Travel	1,500		
	65	1,000	53216 Staff Development Travel	1,000		
	400	1,000	53319 Meeting Expenses	1,000		
25	20	100	53324 Inter-Library Loan	100		
793	230		53331 Dues & Fees	1,150		
1,932		5,100	53357 Contracted Services & Speakers	2,350		
604	608	700	53371 Leased Equipment	700		
524	888	1,200	53509 IMC Printing/Copies	1,200		
15,921	16,445	14,505	53701 Books	14,000		
1,852	1,026	1,995	53703 References	2,000		
		1,000	53704 Course Reserve	1,000		
		1,000	53705 eBooks	1,000		
3,812	4,755	5,000	53708 DVD/Video/CD	5,000		
31,679	26,737	38,600	53709 Electronic Resources	35,000		
13,246	3,774	3,300	53723 Periodicals	9,000		
563	203	600	53741 Replacement Books	600		
<u>75,992</u>	<u>60,049</u>	<u>82,653</u>		<u>82,600</u>		
 <u>286,770</u>	 <u>273,602</u>	 <u>219,598</u>		 <u>223,062</u>		
 282,954	 271,921	 219,598		 223,062		

BUDGET SALARY DETAIL
2020-2021

COST CENTER: LIBRARY - COOS CAMPUS

POSITION	FTE	AMOUNT
CLASS SAL FT	1.00	30909
CLASS SAL FT	1.00	39541
FACULTY FT	1.00	67832
PT CASUAL/TEMPORARY	0.07	1580
	3.07	139862

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 2103 Media Services

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
24,651			51411 FT Classified			
7,035			51417 PT Casual/Temporary			
450			51421 Classified Other Pay			
<u>32,136</u>						
FTE: 1.01			FTE:			
7,423			52105 Employee Health Insurance-Em			
1,600			52106 HSA Employer Contributions			
6			52107 EAP			
73			52108 LT Disability Insurance			
96			52109 Life Insurance			
2,510			52111 PERS Debt Service			
1,556			52112 PERS Retirement			
35			52113 Unemployment Expense			
<u>2,473</u>			52120 Taxes			
15,772						
1,453	723	1,750	53111 General Supplies	1,750		
125	137	150	53112 Postage & Shipping	150		
	81		53151 Gasoline/Fuel			
18,738	7,249	20,000	53171 Equipment < \$5,000	20,000		
225	764		53314 Telephone Services			
	576		53370 Insurance			
28		140	53509 IMC Printing/Copies			
758	610	2,730	53610 Equipment Repair	2,730		

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 2103 Media Services

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
5,036	4,030	5,000	53708 DVD/Video/CD	5,000		
26,362	14,170	29,770		29,630		
74,270	14,170	29,770		29,630		
74,270	14,170	29,770		29,630		

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 2107 Inst. Staff Development

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
150			53111 General Supplies			
	1,340	98	53211 Operational Travel			
3,936	3,104	3,116	53216 Staff Development Travel	7,500		
2,594	1,710	5,244	53219 Out of State Travel			
	386		53319 Meeting Expenses			
<u>2,108</u>	<u>1,687</u>	<u>2,042</u>	53357 Contracted Services & Speakers	<u>3,000</u>		
8,788	8,227	10,500		10,500		
<u>8,788</u>	<u>8,227</u>	<u>10,500</u>		<u>10,500</u>		
<u>8,788</u>	<u>8,227</u>	<u>10,500</u>		<u>10,500</u>		

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 2109 Workforce Development Sup

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
78,409	78,000		51111 FT Management			
960			51112 Other Management			
<u>79,369</u>	<u>78,000</u>					
FTE: 1.00	1.00	1.00		FTE:		
13,351	19,995		52105 Employee Health Insurance-Em			
3,200	3,200		52106 HSA Employer Contributions			
10	10		52107 EAP			
248	250		52108 LT Disability Insurance			
164	148		52109 Life Insurance			
2,634	7,800		52111 PERS Debt Service			
3,367	4,836		52112 PERS Retirement			
357	351		52113 Unemployment Expense			
<u>6,055</u>	<u>5,943</u>		52120 Taxes			
29,386	42,533					
<u>339</u>			53211 Operational Travel			
339						
<u>109,094</u>	<u>120,533</u>					
109,094	120,533					

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 2110 Dean of LDC

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
78,073	81,196	81,196	51111 FT Management	78,469		
960	960		51112 Other Management			
19,666	19,207	20,453	51411 FT Classified	21,280		
300	300	300	51421 Classified Other Pay	300		
98,999	101,663	101,949		100,049		
FTE: 1.50	1.50	1.50		FTE: 1.50		
19,645	20,365		52105 Employee Health Insurance-Em			
800	800		52106 HSA Employer Contributions			
14	14		52107 EAP			
310	321		52108 LT Disability Insurance			
247	218		52109 Life Insurance			
9,900	10,166		52111 PERS Debt Service			
7,452	7,631		52112 PERS Retirement			
446	457		52113 Unemployment Expense			
7,466	7,684		52120 Taxes			
46,280	47,656					
289	526	870	53111 General Supplies	870		
		82	53112 Postage & Shipping			
42		362	53118 Class & Lab Supplies	362		
		725	53171 Equipment < \$5,000	725		
1,451	1,127	1,600	53211 Operational Travel	1,600		
149		831	53216 Staff Development Travel	831		
81		121	53319 Meeting Expenses	122		
1,305	1,562	1,028	53509 IMC Printing/Copies			

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 2110 Dean of LDC

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
258	224		53520 Rental Vehicle			
3,574	3,439	5,619		4,510		
148,853	152,758	107,568		104,559		
148,853	152,758	107,568		104,559		

BUDGET SALARY DETAIL
2020-2021

COST CENTER: DEAN OF LDC - COOS CAMPUS

POSITION	FTE	AMOUNT
CLASS SAL FT	0.50	21280
MGMT SAL FT	1.00	78469
	1.50	99749

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 2111 Dean of CTE

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
66,217	77,905	83,200	51111 FT Management	81,000		
400	800		51112 Other Management			
487			51213 FT Summer Faculty			
19,666	19,207	55,730	51411 FT Classified	21,277		
			51415 PT 20HR Classified	28,452		
300	300	300	51421 Classified Other Pay	900		
<u>87,070</u>	<u>98,212</u>	<u>139,230</u>		<u>131,629</u>		
FTE: 1.34	1.42	2.50		FTE: 2.50		
10,084	14,837		52105 Employee Health Insurance-Em			
4,000	4,000		52106 HSA Employer Contributions			
11	14		52107 EAP			
228	291		52108 LT Disability Insurance			
192	208		52109 Life Insurance			
4,964	8,619		52111 PERS Debt Service			
5,984	6,671		52112 PERS Retirement			
392	419		52113 Unemployment Expense			
<u>6,641</u>	<u>7,521</u>		52120 Taxes			
32,497	42,580					
1,168	521	1,298	53111 General Supplies	1,200		
5	1		53112 Postage & Shipping			
		362	53118 Class & Lab Supplies	362		
	200		53171 Equipment < \$5,000			
1,000	2,252	2,824	53211 Operational Travel	1,319		
		416	53216 Staff Development Travel	316		
	166	1,300	53319 Meeting Expenses	1,300		
500	1,445		53331 Dues & Fees			
		1,932	53357 Contracted Services & Speakers	1,932		
4,124	822	1,166	53509 IMC Printing/Copies			

2111 Dean of CTE

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 2111 Dean of CTE

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
	178	282	53520 Rental Vehicle	100		
6,796	5,585	9,580		6,529		
126,363	146,377	148,810		138,158		
126,363	146,377	148,810		138,158		

BUDGET SALARY DETAIL
2020-2021

COST CENTER: DEAN OF CTE - COOS CAMPUS

POSITION	FTE	AMOUNT
20 HR PT CLASS SAL	1.00	28452
CLASS SAL FT	0.50	21277
MGMT SAL FT	1.00	81000
	2.50	130729

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 2112 Dean of Learning

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
		78,000	51111 FT Management	82,400		
		78,000		82,400		
FTE:				FTE: 1.00		
		48	53112 Postage & Shipping			
		442	53211 Operational Travel	490		
		490		490		
		78,490		82,890		
		78,490		82,890		

BUDGET SALARY DETAIL
2020-2021

COST CENTER: DEAN OF LEARNING - COOS CAMPUS

POSITION	FTE	AMOUNT

MGMT SAL FT	1.00	82400

	1.00	82400

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 2401 Student Services Admin

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
-100	-100	-6,000	44690 Other Fees	-6,000		
-100	-100	-6,000		-6,000		
-100	-100	-6,000		-6,000		
102,000	106,080	106,080	51111 FT Management	109,263		
960	960		51112 Other Management			
			51114 FT Supervisor/Confidential	46,350		
33,904	35,277	35,261	51411 FT Classified			
15,907	43,482	52,037	51521 FT Specialist	63,678		
152,771	185,798	193,378		219,291		
FTE: 2.37	2.97	3.20		FTE: 3.70		
38,108	46,515		52105 Employee Health Insurance-Em			
7,160	8,080		52106 HSA Employer Contributions			
22	29		52107 EAP			
445	581		52108 LT Disability Insurance			
353	422		52109 Life Insurance			
15,277	18,580		52111 PERS Debt Service			
16,334	19,154		52112 PERS Retirement			
687	836		52113 Unemployment Expense			
11,688	13,995		52120 Taxes			
90,075	108,192					
842	826	1,232	53111 General Supplies	1,232		
2	276	15	53112 Postage & Shipping			
445		254	53171 Equipment < \$5,000	1,059		
1,808	1,254	1,650	53211 Operational Travel	450		
	903	1,961	53216 Staff Development Travel	1,462		

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 2401 Student Services Admin

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
	225		53219 Out of State Travel			
939	234	550	53319 Meeting Expenses	386		
1,000			53321 Purchased Services			
972	625	1,150	53331 Dues & Fees	1,838		
7	66	254	53509 IMC Printing/Copies			
	102		53515 Motor Pool			
508	564	400	53520 Rental Vehicle	400		
6,524	5,074	7,466		6,827		
249,370	299,064	200,844		226,118		
249,270	298,964	194,844		220,118		

BUDGET SALARY DETAIL
2020-2021

COST CENTER: STUDENT SERVICES ADMIN - COOS CAMPUS

POSITION	FTE	AMOUNT

FT SPECIALIST	0.70	19039
FT SPECIALIST	1.00	44639
MGMT SAL FT	1.00	109263
SUPR/CONF FT	1.00	46350

	3.70	219291

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 2402 Student First Stop

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
-670	-1,195	-1,000	44635 Transcript Fees	-1,000		
-670	-1,195	-1,000		-1,000		
-670	-1,195	-1,000		-1,000		
56,650	58,916	58,916	51114 FT Supervisor/Confidential	40,000		
142,955	138,401	148,266	51411 FT Classified	112,944		
	17	6,300	51412 Classified Overtime	6,300		
		4,000	51417 PT Casual/Temporary	4,000		
1,200	1,050	1,200	51421 Classified Other Pay	600		
200,805	198,384	218,682		163,844		
FTE: 5.00	4.84	5.18		FTE: 3.67		
61,612	68,804		52105 Employee Health Insurance-Em			
11,200	13,600		52106 HSA Employer Contributions			
48	46		52107 EAP			
627	609		52108 LT Disability Insurance			
822	672		52109 Life Insurance			
18,561	19,010		52111 PERS Debt Service			
13,837	14,477		52112 PERS Retirement			
904	893		52113 Unemployment Expense			
15,116	14,790		52120 Taxes			
122,727	132,900					
1,603	2,425	1,995	53111 General Supplies	2,004		
2,787	2,661	2,489	53112 Postage & Shipping			
258	490	750	53137 Catering/Meals	750		
261		290	53171 Equipment < \$5,000	290		
1,298	30	2,394	53211 Operational Travel	2,394		

2402 Student First Stop

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 2402 Student First Stop

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
384			53219 Out of State Travel			
1,074		975	53312 Outside Printing Services	966		
	84	966	53321 Purchased Services	966		
710	434	783	53331 Dues & Fees	783		
2,810	2,661	2,517	53509 IMC Printing/Copies			
181		300	53520 Rental Vehicle	300		
<u>11,366</u>	<u>8,786</u>	<u>13,459</u>		<u>8,453</u>		
<u>334,898</u>	<u>340,070</u>	<u>232,141</u>		<u>172,297</u>		
<u>334,228</u>	<u>338,875</u>	<u>231,141</u>		<u>171,297</u>		

BUDGET SALARY DETAIL
2020-2021

COST CENTER: STUDENT FIRST STOP - COOS CAMPUS

POSITION	FTE	AMOUNT
CLASS SAL FT	1.00	38563
CLASS SAL FT	1.00	35818
CLASS SAL FT	1.00	38563
CLASS SAL FT	0.00	0
MGMT SAL FT	0.50	40000
PT CASUAL/TEMPORARY	0.17	4000
	3.67	156944

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 2403 Counseling & Testing

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
-9,239	-7,105	-10,000	44633 Testing Fees	-10,000		
-3,573	-4,888		44690 Other Fees			
-12,811	-11,992	-10,000		-10,000		
-12,811	-11,992	-10,000		-10,000		
	31,752	39,500	51111 FT Management	40,685		
350	545		51317 Tutors			
78,826	81,886	81,813	51411 FT Classified	42,557		
		530	51412 Classified Overtime	530		
12,319	7,706	11,540	51416 PT 10HR Classified	17,399		
	5,624	800	51417 PT Casual/Temporary	800		
600	600	600	51421 Classified Other Pay	600		
	11,250	3,881	51517 MASSC Temporary			
93,674	97,421	97,421	51521 FT Specialist	100,344		
185,769	236,784	236,085		202,915		
FTE: 4.50	5.49	5.21		FTE: 4.01		
53,876	65,662		52105 Employee Health Insurance-Em			
8,000	11,200		52106 HSA Employer Contributions			
48	47		52107 EAP			
547	669		52108 LT Disability Insurance			
658	642		52109 Life Insurance			
14,541	15,580		52111 PERS Debt Service			
14,691	15,654		52112 PERS Retirement			
836	1,013		52113 Unemployment Expense			
14,208	18,050		52120 Taxes			
107,404	128,517					

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 2403 Counseling & Testing

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
2,062	1,509	1,759	53111 General Supplies	1,899		
137	206	483	53112 Postage & Shipping	283		
	193	2,057	53171 Equipment < \$5,000	1,966		
1,856	74	2,892	53211 Operational Travel	1,194		
		290	53312 Outside Printing Services	290		
		100	53316 Advertising			
1,788	1,788	1,788	53317 Facility/Equipment Rental	1,788		
134	525	350	53319 Meeting Expenses	442		
2,120	450	866	53331 Dues & Fees	966		
		242	53357 Contracted Services & Speakers	193		
5,003	2,536	5,000	53410 Materials for Resale	5,000		
5,443	5,203	5,787	53509 IMC Printing/Copies			
146		500	53520 Rental Vehicle	500		
<u>18,689</u>	<u>12,486</u>	<u>22,114</u>		<u>14,521</u>		
 <u>311,862</u>	 <u>377,787</u>	 <u>258,199</u>		 <u>215,564</u>		
 299,051	 365,795	 248,199		 205,564		

**BUDGET SALARY DETAIL
2020-2021**

COST CENTER: COUNSELING & TESTING - COOS CAMPUS

POSITION	FTE	AMOUNT

10 HR PT CLASS SAL	0.48	17399
CLASS SAL FT	1.00	42557
CLASS SAL FT	0.00	0
FT SPECIALIST	1.00	50172
FT SPECIALIST	1.00	50172
MGMT SAL FT	0.50	40685
PT CASUAL/TEMPORARY	0.03	800

	4.01	201785

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 2404 Student Recruitment

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
82,078	79,101	80,000	51111 FT Management	69,140		
960	2,020		51112 Other Management			
46,480	45,578	45,136	51411 FT Classified	48,152		
2,536	605	2,500	51417 PT Casual/Temporary	2,500		
550		600	51421 Classified Other Pay	600		
4,811	2,637		51517 MASSC Temporary			
52,038	85,395	85,396	51521 FT Specialist	87,957		
189,451	215,337	213,632		208,349		
FTE: 3.61	4.09	3.98		FTE: 3.97		
41,036	56,453		52105 Employee Health Insurance-Em			
8,640	10,784		52106 HSA Employer Contributions			
33	37		52107 EAP			
522	671		52108 LT Disability Insurance			
503	568		52109 Life Insurance			
13,928	21,247		52111 PERS Debt Service			
13,646	21,547		52112 PERS Retirement			
853	969		52113 Unemployment Expense			
14,090	16,124		52120 Taxes			
93,251	128,401					
900	1,521	4,000	53108 Promotional Materials & Service	4,000		
3,989	3,799	8,615	53111 General Supplies	8,615		
15,241	18,123	15,869	53112 Postage & Shipping			
1,247	5,069	3,000	53137 Catering/Meals	4,000		
1,975	256	3,100	53211 Operational Travel	3,100		
2,327	1,416	4,500	53212 Recruitment Travel	4,500		
14,604	11,331	12,000	53219 Out of State Travel	17,000		
	988	3,500	53316 Advertising	3,500		
42	54	5,000	53321 Purchased Services			

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 2404 Student Recruitment

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
7,995	9,875	10,500	53331 Dues & Fees	9,500		
2,740	3,074	5,000	53371 Leased Equipment	5,000		
2,685	6,062	1,151	53509 IMC Printing/Copies			
37	38		53515 Motor Pool			
<u>1,477</u>	<u>1,309</u>	<u>3,000</u>	53520 Rental Vehicle	<u>3,000</u>		
55,260	62,915	79,235		62,215		
<u>337,962</u>	<u>406,653</u>	<u>292,867</u>		<u>270,564</u>		
337,962	406,653	292,867		270,564		

**BUDGET SALARY DETAIL
2020-2021**

COST CENTER: STUDENT RECRUITMENT - COOS CAMPUS

POSITION	FTE	AMOUNT
CLASS SAL FT	1.00	48152
FT SPECIALIST	0.87	38769
FT SPECIALIST	1.00	49188
MGMT SAL FT	1.00	69140
PT CASUAL/TEMPORARY	0.10	2500
	3.97	207749

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 2405 Disability Student Svc

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
56,160	58,406	58,407	51111 FT Management	60,159		
22,813	30,801	15,500	51317 Tutors	15,500		
		11,000	51318 Interp/Disability Support	11,000		
<u>78,973</u>	<u>89,207</u>	<u>84,907</u>		<u>86,659</u>		
FTE: 2.10	1.99	2.28		FTE: 2.28		
6,259	7,775		52105 Employee Health Insurance-Em			
1,600			52106 HSA Employer Contributions			
10	10		52107 EAP			
178	187		52108 LT Disability Insurance			
164	148		52109 Life Insurance			
5,616	6,613		52111 PERS Debt Service			
7,177	7,958		52112 PERS Retirement			
339	401		52113 Unemployment Expense			
<u>6,142</u>	<u>6,933</u>		52120 Taxes			
27,485	30,025					
448	575	1,087	53111 General Supplies	1,087		
9	3		53112 Postage & Shipping			
151		531	53113 Software < \$5,000	531		
	160	1,225	53171 Equipment < \$5,000	1,225		
877	1,097	1,500	53211 Operational Travel			
2,290			53219 Out of State Travel			
340		848	53331 Dues & Fees	848		
2,349	2,332	849	53509 IMC Printing/Copies			

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 2405 Disability Student Svc

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
210		500	53520 Rental Vehicle	500		
6,673	4,166	6,540		4,191		
113,131	123,399	91,447		90,850		
113,131	123,399	91,447		90,850		

BUDGET SALARY DETAIL
2020-2021

COST CENTER: DISABILITY STUDENT SVC - COOS CAMPUS

POSITION	FTE	AMOUNT
INTERP/DISABILITY SUPPORT	0.53	11000
MGMT SAL FT	1.00	60159
TUTORS	0.75	15500
	2.28	86659

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 2406 Misc Student Svc

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
300			51318 Interp/Disability Support			
39,333	40,914	40,907	51411 FT Classified	42,557		
		2,359	51412 Classified Overtime	2,359		
<u>600</u>	<u>600</u>	<u>600</u>	51421 Classified Other Pay	<u>600</u>		
40,233	41,514	43,866		45,516		
FTE: 1.01	1.00	1.00		FTE: 1.00		
6,288	6,600		52105 Employee Health Insurance-Em			
1,600	1,600		52106 HSA Employer Contributions			
10	10		52107 EAP			
125	131		52108 LT Disability Insurance			
164	143		52109 Life Insurance			
3,993	4,151		52111 PERS Debt Service			
5,103	5,400		52112 PERS Retirement			
180	187		52113 Unemployment Expense			
<u>3,083</u>	<u>3,169</u>		52120 Taxes			
20,546	21,391					
520	149	890	53111 General Supplies	300		
1,033	424	399	53112 Postage & Shipping			
727			53137 Catering/Meals			
5,862	7,153	5,410	53321 Purchased Services	6,000		
222			53357 Contracted Services & Speakers			

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 2406 Misc Student Svc

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
84	226	81	53509 IMC Printing/Copies			
8,448	7,952	6,780		6,300		
69,228	70,856	50,646		51,816		
69,228	70,856	50,646		51,816		

BUDGET SALARY DETAIL
2020-2021

COST CENTER: MISC STUDENT SVC - COOS CAMPUS

POSITION	FTE	AMOUNT

CLASS SAL FT	1.00	42557

	1.00	42557

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 2407 Student Retention

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
			53111 General Supplies	966		
			53211 Operational Travel	700		
4,321		1,822	53219 Out of State Travel			
1,366	1,268		53319 Meeting Expenses	2,157		
		2,675	53321 Purchased Services			
1,000			53357 Contracted Services & Speakers	674		
<u>6,687</u>	<u>1,268</u>	<u>4,497</u>		<u>4,497</u>		
<u>6,687</u>	<u>1,268</u>	<u>4,497</u>		<u>4,497</u>		
<u>6,687</u>	<u>1,268</u>	<u>4,497</u>		<u>4,497</u>		

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 2409 New Student Orientation

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
451	1,170	652	53111 General Supplies	532		
397			53112 Postage & Shipping			
9,689	15,723	20,103	53357 Contracted Services & Speakers	17,855		
1,174			53509 IMC Printing/Copies			
<u>11,711</u>	<u>16,893</u>	<u>20,755</u>		<u>18,387</u>		
 <u>11,711</u>	 <u>16,893</u>	 <u>20,755</u>		 <u>18,387</u>		
 <u>11,711</u>	 <u>16,893</u>	 <u>20,755</u>		 <u>18,387</u>		

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 2410 Sustainability

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
		250	53108 Promotional Materials & Service	250		
		1,000	53171 Equipment < \$5,000	1,000		
		470	53331 Dues & Fees	470		
		1,720		1,720		
		1,720		1,720		
		1,720		1,720		

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 2411 Leadership SWOCC

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
	262	3,300	53111 General Supplies	500		
2,258	2,500		53137 Catering/Meals	2,800		
		400	53211 Operational Travel	400		
	78		53509 IMC Printing/Copies			
383			53515 Motor Pool			
<u>2,642</u>	<u>2,840</u>	<u>3,700</u>		<u>3,700</u>		
 <u>2,642</u>	 <u>2,840</u>	 <u>3,700</u>		 <u>3,700</u>		
 <u>2,642</u>	 <u>2,840</u>	 <u>3,700</u>		 <u>3,700</u>		

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 2412 In-District High School Coordinator

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
33,628	42,633	46,509	51111 FT Management	49,137		
1,341	960		51112 Other Management			
<u>26,433</u>	<u>37,583</u>	<u>41,000</u>	51521 FT Specialist	<u>42,230</u>		
61,403	81,176	87,509		91,367		
FTE: 1.64	1.84	2.00		FTE: 2.00		
15,998	12,441		52105 Employee Health Insurance-Em			
3,584	3,200		52106 HSA Employer Contributions			
13	18		52107 EAP			
191	136		52108 LT Disability Insurance			
223	136		52109 Life Insurance			
5,624	8,118		52111 PERS Debt Service			
3,487	5,033		52112 PERS Retirement			
276	365		52113 Unemployment Expense			
<u>4,871</u>	<u>6,205</u>		52120 Employer PR Taxes			
34,267	35,652					
83	259	290	53111 General Supplies	290		
1,319	1,664	3,874	53137 Catering/Meals	3,874		
694	1,638	2,000	53211 Operational Travel	2,000		
	3,500	7,500	53357 Contracted Services & Speakers			
	57		53509 IMC Printing/Copies			
49			53515 Motor Pool			

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 2412 In-District High School Coordinator

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
262	782	500	53520 Rental Vehicle	500		
2,405	7,900	14,164		6,664		
98,075	124,728	101,673		98,031		
98,075	124,728	101,673		98,031		

BUDGET SALARY DETAIL
2020-2021

COST CENTER: IN-DISTRICT HIGH SCHOOL COORDINATOR - COOS CAMPUS

POSITION	FTE	AMOUNT
FT SPECIALIST	1.00	42230
MGMT SAL FT	1.00	49137
	2.00	91367

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 2413 Graduation

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
	300		51318 Interp/Disability Support			
	300					
FTE:	0.01			FTE:		
	15		52111 PERS Debt Service			
	9		52112 PERS Retirement			
	1		52113 Unemployment Expense			
	25		52120 Employer PR Taxes			
	50					
	682	2,416	53137 Catering/Meals	2,416		
7,284	6,706	5,536	53321 Purchased Services	5,536		
	679		53357 Contracted Services & Speakers			
7,284	8,067	7,952		7,952		
7,284	8,418	7,952		7,952		
7,284	8,418	7,952		7,952		

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 3101 Board of Ed

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
418	440	500	53111 General Supplies	500		
18	136		53112 Postage & Shipping			
840	801	2,250	53130 Donations	2,250		
4,502	3,461	6,000	53211 Operational Travel	6,000		
2,367	3,274	3,000	53319 Meeting Expenses	3,000		
47,381	50,151	58,298	53331 Dues & Fees	60,798		
209	194	250	53515 Motor Pool	250		
<u>55,734</u>	<u>58,456</u>	<u>70,298</u>		<u>72,798</u>		
 <u>55,734</u>	 <u>58,456</u>	 <u>70,298</u>		 <u>72,798</u>		
 <u>55,734</u>	 <u>58,456</u>	 <u>70,298</u>		 <u>72,798</u>		

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 3102 Presidents Office

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
-498	-432	-504	45003 Supplies Sales	-504		
-498	-432	-504		-504		
-498	-432	-504		-504		
245,767	270,032	211,000	51111 FT Management	226,000		
8,660	9,660		51112 Other Management			
254,427	279,692	211,000		226,000		
FTE: 2.00	2.00	2.00		FTE: 2.00		
30,038	28,903		52105 Employee Health Insurance-Em			
8,800	8,800		52106 HSA Employer Contributions			
19	19		52107 EAP			
690	721		52108 LT Disability Insurance			
329	296		52109 Life Insurance			
24,793	19,320		52111 PERS Debt Service			
42,197	36,283		52112 PERS Retirement			
1,116	1,210		52113 Unemployment Expense			
16,173	17,317		52120 Taxes			
124,155	112,869					
1,048	966	1,011	53111 General Supplies	1,011		
47	77	2	53112 Postage & Shipping			
2,651	116	1,500	53113 Software < \$5,000	1,500		
	350		53130 Donations			
4,674	4,937	10,500	53211 Operational Travel	10,500		
3,045	3,187	3,000	53216 Staff Development Travel	3,000		
2,900	2,513	4,000	53319 Meeting Expenses	4,000		
2,793	3,509	3,998	53331 Dues & Fees	4,878		

3102 Presidents Office

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 3102 Presidents Office

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
		2,744	53363 Professional Services	3,864		
1,670	1,811	1,950	53371 Leased Equipment	1,950		
504	144	504	53410 Materials for Resale	504		
208	533	1,405	53509 IMC Printing/Copies			
35	224	500	53520 Rental Vehicle	500		
<u>19,575</u>	<u>18,367</u>	<u>31,114</u>		<u>31,707</u>		
<u>398,158</u>	<u>410,928</u>	<u>242,114</u>		<u>257,707</u>		
<u>397,660</u>	<u>410,496</u>	<u>241,610</u>		<u>257,203</u>		

BUDGET SALARY DETAIL
2020-2021

COST CENTER: PRESIDENTS OFFICE - COOS CAMPUS

POSITION	FTE	AMOUNT
MGMT SAL FT	1.00	65000
MGMT SAL FT	1.00	161000
	2.00	226000

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 3104 College Advancement

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
77,250	143,924	116,340	51111 FT Management	114,741		
960	1,600		51112 Other Management			
78,210	145,524	116,340		114,741		
FTE: 1.00	2.00	1.60		FTE: 1.50		
17,772	32,694		52105 Employee Health Insurance-Em			
3,200	9,600		52106 HSA Employer Contributions			
9	19		52107 EAP			
225	449		52108 LT Disability Insurance			
151	295		52109 Life Insurance			
7,821	11,662		52111 PERS Debt Service			
4,849	7,230		52112 PERS Retirement			
352	642		52113 Unemployment Expense			
6,010	11,058		52120 Taxes			
40,389	73,649					
	70	170	53111 General Supplies	170		
	5		53112 Postage & Shipping			
	75	170		170		
118,599	219,248	116,510		114,911		
118,599	219,248	116,510		114,911		

BUDGET SALARY DETAIL
2020-2021

COST CENTER: COLLEGE ADVANCEMENT - COOS CAMPUS

POSITION	FTE	AMOUNT
MGMT SAL FT	0.50	31990
MGMT SAL FT	1.00	82751
	1.50	114741

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 3105 Communications

<u>2017-2018 Actual</u>	<u>2018-2019 Actual</u>	<u>2019-2020 Adjusted Budget</u>		<u>2020-2021 Recommended</u>	<u>2020-2021 Approved</u>	<u>2020-2021 Adopted</u>
-1,523	-1,600		45090 Other Sales			
-1,523	-1,600					
-1,523	-1,600					
48,077	50,000	50,000	51111 FT Management	51,500		
960	960		51112 Other Management			
49,037	50,960	50,000		51,500		
FTE: 1.00	1.00	1.00		FTE: 1.00		
13,295	14,019		52105 Employee Health Insurance-Em			
3,200	3,200		52106 HSA Employer Contributions			
10	10		52107 EAP			
152	160		52108 LT Disability Insurance			
164	148		52109 Life Insurance			
4,904	5,096		52111 PERS Debt Service			
3,040	3,159		52112 PERS Retirement			
221	229		52113 Unemployment Expense			
3,757	3,884		52120 Taxes			
28,743	29,906					
292	537	500	53111 General Supplies	500		
8,213	7,598	8,300	53112 Postage & Shipping	8,300		
		1,520	53113 Software < \$5,000	1,800		
			53171 Equipment < \$5,000	100		
250	1,371	3,000	53216 Staff Development Travel	3,500		
44,434	40,451	42,900	53312 Outside Printing Services	48,200		
5,730	41,420	45,090	53316 Advertising	39,000		
	129	640	53331 Dues & Fees	750		

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 3105 Communications

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
310	8,710	10,500	53363 Professional Services	10,000		
418	480	45	53509 IMC Printing/Copies	200		
			53520 Rental Vehicle	100		
<u>59,647</u>	<u>100,696</u>	<u>112,495</u>		<u>112,450</u>		
 <u>137,426</u>	 <u>181,561</u>	 <u>162,495</u>		 <u>163,950</u>		
<u>135,903</u>	<u>179,961</u>	<u>162,495</u>		<u>163,950</u>		

BUDGET SALARY DETAIL
2020-2021

COST CENTER: COMMUNICATIONS - COOS CAMPUS

POSITION	FTE	AMOUNT

MGMTSAL FT	1.00	51500

	1.00	51500

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 3106 Assessment

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
5,000			51111 FT Management			
5,000						
FTE: 0.00				FTE:		
500			52111 PERS Debt Service			
639			52112 PERS Retirement			
23			52113 Unemployment Expense			
381			52120 Employer PR Taxes			
1,542						
		209	53319 Meeting Expenses	290		
	4,395	5,105	53321 Purchased Services	5,024		
	24,500		53352 Maintenance Contracts			
	28,895	5,314		5,314		
6,543	28,895	5,314		5,314		
6,543	28,895	5,314		5,314		

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 3107 Grant Development

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
		400	53111 General Supplies	400		
875	45,942	70,000	53357 Contracted Services & Speakers	60,000		
875	45,942	70,400		60,400		
875	45,942	70,400		60,400		
875	45,942	70,400		60,400		

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 3108 Accreditation

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
		350	53211 Operational Travel			
		650	53219 Out of State Travel	1,000		
	315		53312 Outside Printing Services			
<u>17,296</u>	<u>17,749</u>	<u>34,214</u>	53331 Dues & Fees	<u>18,001</u>		
17,296	18,064	35,214		19,001		
<u>17,296</u>	<u>18,064</u>	<u>35,214</u>		<u>19,001</u>		
<u>17,296</u>	<u>18,064</u>	<u>35,214</u>		<u>19,001</u>		

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 3109 In-Service

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
	185		53111 General Supplies			
	3,056		53137 Catering/Meals			
	2,636	2,636	53321 Purchased Services	2,636		
	210		53509 IMC Printing/Copies			
	774		53515 Motor Pool			
	329		53518 Bus - Southwestern			
	7,189	2,636			2,636	
 	 7,189	 2,636		 	 2,636	
	7,189	2,636			2,636	

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 3114 Info Tech/IR

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
79,122	92,572	82,287	51111 FT Management	70,630		
	30,975	44,200	51521 FT Specialist	49,955		
<u>79,122</u>	<u>123,547</u>	<u>126,487</u>		<u>120,585</u>		
FTE: 1.00	1.67	2.00		FTE: 2.00		
13,351	27,494		52105 Employee Health Insurance-Em			
3,200	4,800		52106 HSA Employer Contributions			
10	16		52107 EAP			
251	263		52108 LT Disability Insurance			
164	242		52109 Life Insurance			
7,912	12,355		52111 PERS Debt Service			
10,112	13,751		52112 PERS Retirement			
356	556		52113 Unemployment Expense			
<u>6,041</u>	<u>9,386</u>		52120 Taxes			
41,397	68,863					
	100	250	53111 General Supplies	250		
	1		53112 Postage & Shipping			
	52	600	53211 Operational Travel	600		
113	178	950	53216 Staff Development Travel	950		
1,836		700	53219 Out of State Travel	700		
253	56	60	53319 Meeting Expenses	60		
140	150	340	53331 Dues & Fees	340		
853	1,987		53357 Contracted Services & Speakers			
	4	19	53509 IMC Printing/Copies			

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 3114 Info Tech/IR

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
85	116	400	53520 Rental Vehicle	400		
3,280	2,643	3,319		3,300		
123,799	195,053	129,806		123,885		
123,799	195,053	129,806		123,885		

BUDGET SALARY DETAIL
2020-2021

COST CENTER: INFO TECH//IR - COOS CAMPUS

POSITION	FTE	AMOUNT
FT SPECIALIST	1.00	49955
MGMT SAL FT	1.00	70630
	2.00	120585

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 3116 Information Technologies

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
99,811	93,600	93,600	51111 FT Management	96,408		
20,354	6,143		51112 Other Management			
152,689	166,774	166,775	51114 FT Supervisor/Confidential	171,778		
126,552	156,773	154,188	51411 FT Classified	161,533		
136		10,000	51412 Classified Overtime	10,000		
8,918	7,594	1,000	51417 PT Casual/Temporary	1,000		
1,200	1,200	1,800	51421 Classified Other Pay	1,200		
<u>209,466</u>	<u>212,690</u>	<u>159,450</u>	51521 FT Specialist	<u>164,234</u>		
619,125	644,773	586,813		606,153		
FTE: 12.87	12.15	10.05		FTE: 11.04		
145,891	165,148		52105 Employee Health Insurance-Em			
35,100	32,000		52106 HSA Employer Contributions			
111	114		52107 EAP			
1,838	1,968		52108 LT Disability Insurance			
1,897	1,741		52109 Life Insurance			
56,938	61,654		52111 PERS Debt Service			
45,178	48,809		52112 PERS Retirement			
2,705	2,584		52113 Unemployment Expense			
<u>47,394</u>	<u>49,216</u>		52120 Taxes			
337,053	363,235					
1,941	976	2,000	53111 General Supplies	2,000		
19	102	50	53112 Postage & Shipping	50		
2,953	5,795	10,500	53113 Software < \$5,000	5,500		
7,284	6,847	4,000	53171 Equipment < \$5,000	1,000		
		3,000	53211 Operational Travel	3,000		
		3,000	53216 Staff Development Travel	3,000		
		8,000	53219 Out of State Travel	8,000		
76,918	78,423	88,747	53314 Telephone Services	92,000		

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 3116 Information Technologies

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
545		2,000	53319 Meeting Expenses	1,000		
705	795	350	53331 Dues & Fees	350		
338,732	309,530	370,055	53352 Maintenance Contracts	447,412		
1,253	36,850	58,000	53357 Contracted Services & Speakers	63,250		
	49	97	53509 IMC Printing/Copies			
		300	53520 Rental Vehicle	300		
<u>430,350</u>	<u>439,367</u>	<u>550,099</u>		<u>626,862</u>		
	15,012		57020 Computer/Software Equip > \$5,000			
	<u>15,012</u>					
<u>1,386,528</u>	<u>1,462,387</u>	<u>1,136,912</u>		<u>1,233,015</u>		
<u>1,386,528</u>	<u>1,462,387</u>	<u>1,136,912</u>		<u>1,233,015</u>		

**BUDGET SALARY DETAIL
2020-2021**

COST CENTER: INFORMATION TECHNOLOGIES - COOS CAMPUS

POSITION	FTE	AMOUNT
CLASS SAL FT	1.00	43618
CLASS SAL FT	1.00	37607
CLASS SAL FT	1.00	36690
CLASS SAL FT	1.00	43618
FT SPECIALIST	1.00	51500
FT SPECIALIST	1.00	58102
FT SPECIALIST	1.00	54632
MGMT SAL FT	1.00	96408
PT CASUAL/TEMPORARY	0.04	1000
SUPR/CONF FT	1.00	60844
SUPR/CONF FT	1.00	58102
SUPR/CONF FT	1.00	52832
	11.04	594953

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 3117 Tech Equip Replacement

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
3,426	1,014	2,500	53111 General Supplies	2,000		
		50	53112 Postage & Shipping	50		
886	828	2,000	53113 Software < \$5,000			
4,770	3,401	5,000	53117 Computer Supplies	5,000		
113,455	119,276	122,700	53171 Equipment < \$5,000	122,700		
2,271	1,429		53211 Operational Travel			
3,262	2,760		53216 Staff Development Travel			
8,754	6,396		53219 Out of State Travel			
91,349	122,210	136,740	53352 Maintenance Contracts	147,250		
72			53520 Rental Vehicle			
<u>228,246</u>	<u>257,315</u>	<u>268,990</u>		<u>277,000</u>		
49,430	105,937	110,000	57020 Computer/Software Equip >\$5,0	70,000		
<u>49,430</u>	<u>105,937</u>	<u>110,000</u>		<u>70,000</u>		
<u>277,676</u>	<u>363,252</u>	<u>378,990</u>		<u>347,000</u>		
<u>277,676</u>	<u>363,252</u>	<u>378,990</u>		<u>347,000</u>		

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 3118 Web Systems

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
	46,891	55,000	51521 FT Specialist	56,650		
	46,891	55,000		56,650		
FTE:	0.86	2.00		FTE: 1.00		
	13,956		52105 Employee Health Insurance-Em			
	3,200		52106 HSA Employer Contributions			
	8		52107 EAP			
	147		52108 LT Disability Insurance			
	121		52109 Life Insurance			
	4,125		52111 PERS Debt Service			
	2,558		52112 PERS Retirement			
	211		52113 Unemployment Expense			
	3,536		52120 Employer PR Taxes			
	27,862					
	2,460	5,000	53352 Maintenance Contracts	4,000		
	2,460	5,000		4,000		
	77,213	60,000		60,650		
	77,213	60,000		60,650		

BUDGET SALARY DETAIL
2020-2021

COST CENTER: WEB SYSTEMS - COOS CAMPUS

POSITION	FTE	AMOUNT
FT SPECIALIST	1.00	56650
	1.00	56650

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 3201 Financial Aid Services

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
58,000	60,320	60,320	51111 FT Management	40,000		
143,981	166,628	165,593	51411 FT Classified	174,471		
		5,437	51412 Classified Overtime	5,437		
17,208			51415 PT 20HR Classified			
2,050	2,400	2,400	51421 Classified Other Pay	2,400		
221,239	229,348	233,750		222,308		
FTE: 5.45	5.00	5.00		FTE: 4.50		
84,967	89,647		52105 Employee Health Insurance-Em			
16,800	14,400		52106 HSA Employer Contributions			
50	48		52107 EAP			
525	589		52108 LT Disability Insurance			
767	719		52109 Life Insurance			
22,124	22,935		52111 PERS Debt Service			
17,533	18,634		52112 PERS Retirement			
996	1,032		52113 Unemployment Expense			
16,823	17,414		52120 Taxes			
160,584	165,418					
1,059	748	1,549	53111 General Supplies	1,549		
4,193	3,108	1,834	53112 Postage & Shipping			
2,074	1,332	3,487	53211 Operational Travel	4,156		
349			53216 Staff Development Travel			
		669	53219 Out of State Travel			
240	72	400	53321 Purchased Services	400		
13,161	11,285	15,050	53331 Dues & Fees	15,050		
3,551	4,030	2,310	53509 IMC Printing/Copies			

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 3201 Financial Aid Services

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
<u>130</u>	<u>34</u>	<u>500</u>	53520 Rental Vehicle	<u>500</u>		
24,759	20,609	25,799		21,655		
 <u>406,582</u>	 <u>415,376</u>	 <u>259,549</u>		 <u>243,963</u>		
406,582	415,376	259,549		243,963		

BUDGET SALARY DETAIL
2020-2021

COST CENTER: FINANCIAL AID SERVICES - COOS CAMPUS

POSITION	FTE	AMOUNT
CLASS SAL FT	1.00	43617
CLASS SAL FT	1.00	43618
CLASS SAL FT	1.00	43618
CLASS SAL FT	1.00	43618
MGMT SAL FT	0.50	40000
	4.50	214471

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 3203 Finance & Budget

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
77,250	80,340	80,340	51111 FT Management	82,751		
1,920	1,945		51112 Other Management			
	49,224	42,500	51114 FT Supervisor/Confidential	43,775		
	5,968	3,000	51115 Confidential Overtime	3,000		
	5,072		51120 MASSC Temporary			
139,239	145,244	144,781	51411 FT Classified	150,725		
		2,000	51412 Classified Overtime	2,000		
1,262	1,338	1,338	51421 Classified Other Pay	1,338		
52,000	54,080	54,080	51521 FT Specialist	55,703		
	12,804	21,250	51522 PT Specialist	21,888		
<u>271,671</u>	<u>356,015</u>	<u>349,289</u>		<u>361,180</u>		
FTE: 5.09	7.59	6.73		FTE: 6.73		
90,408	110,045		52105 Employee Health Insurance-Em			
12,984	17,352		52106 HSA Employer Contributions			
50	66		52107 EAP			
831	996		52108 LT Disability Insurance			
855	920		52109 Life Insurance			
27,167	31,695		52111 PERS Debt Service			
23,294	26,727		52112 PERS Retirement			
1,223	1,602		52113 Unemployment Expense			
20,439	26,831		52120 Taxes			
<u>177,250</u>	<u>216,233</u>					
3,703	2,641	3,000	53111 General Supplies	3,000		
6,079	7,571	3,347	53112 Postage & Shipping			
243			53117 Computer Supplies			
	1,797		53171 Equipment < \$5,000			
129	299	766	53211 Operational Travel	800		
678	2,766	1,675	53216 Staff Development Travel	1,675		

3203 Finance & Budget

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 3203 Finance & Budget

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
45			53219 Out of State Travel			
3,611	3,206	4,850	53312 Outside Printing Services	4,850		
1,257	720	1,000	53316 Advertising	1,000		
236	138	300	53321 Purchased Services	300		
885	435	775	53331 Dues & Fees	775		
6,040	9,746	5,913	53509 IMC Printing/Copies			
59		34	53520 Rental Vehicle			
<u>22,965</u>	<u>29,320</u>	<u>21,660</u>		<u>12,400</u>		
 <u>471,885</u>	 <u>601,568</u>	 <u>370,949</u>		 <u>373,580</u>		
<u>471,885</u>	<u>601,568</u>	<u>370,949</u>		<u>373,580</u>		

BUDGET SALARY DETAIL
2020-2021

COST CENTER: FINANCE & BUDGET - COOS CAMPUS

POSITION	FTE	AMOUNT
CLASS SAL FT	1.00	48152
CLASS SAL FT	1.00	43618
CLASS SAL FT	0.23	10803
CLASS SAL FT	1.00	48152
FT SPECIALIST	1.00	55703
MGMT SAL FT	1.00	82751
PT SPECIALIST	0.50	21888
SUPR/CONF FT	1.00	43775
	6.73	354842

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 3205 Human Resources

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
90,195	91,233	100,000	51111 FT Management	103,000		
960	1,600		51112 Other Management			
135,060	115,710	35,860	51114 FT Supervisor/Confidential	83,405		
9,637	7,055		51115 Confidential Overtime			
7,903			51423 Classified Sick Leave			
2,010		2,500	51517 MASSC Temporary	2,500		
		96,263	51521 FT Specialist	43,448		
21,250	14,450		51522 PT Specialist			
<u>267,015</u>	<u>230,048</u>	<u>234,623</u>		<u>232,353</u>		
FTE: 4.56	3.80	4.12		FTE: 3.85		
75,299	44,346		52105 Employee Health Insurance-Em			
14,400	8,000		52106 HSA Employer Contributions			
42	36		52107 EAP			
629	667		52108 LT Disability Insurance			
822	565		52109 Life Insurance			
25,935	23,005		52111 PERS Debt Service			
24,334	24,732		52112 PERS Retirement			
1,179	1,009		52113 Unemployment Expense			
<u>20,258</u>	<u>17,235</u>		52120 Taxes			
162,898	119,596					
1,462	891	500	53111 General Supplies	500		
1,430	366	141	53112 Postage & Shipping			
162		300	53117 Computer Supplies	300		
806	792		53129 Awards & Trophies			
96			53137 Catering/Meals			
2,142	536	750	53171 Equipment < \$5,000	500		
2,251	2,630	8,000	53211 Operational Travel	8,000		
10,567	9,332	12,000	53212 Recruitment Travel	12,000		

3205 Human Resources

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 3205 Human Resources

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
459	403	4,000	53216 Staff Development Travel	2,000		
5,667	3,049		53219 Out of State Travel			
9,684	24,425	8,000	53316 Advertising	8,000		
253	188	250	53319 Meeting Expenses	250		
53	644	1,000	53321 Purchased Services	1,000		
525	247	1,000	53331 Dues & Fees	1,000		
7,097	8,725	10,000	53357 Contracted Services & Speakers	10,000		
7,877	42,549	5,000	53363 Professional Services	5,000		
9,168	9,466	6,197	53509 IMC Printing/Copies			
167	127		53520 Rental Vehicle			
<u>59,866</u>	<u>104,368</u>	<u>57,138</u>		<u>48,550</u>		
 <u>489,778</u>	 <u>454,012</u>	 <u>291,761</u>		 <u>280,903</u>		
<u>489,778</u>	<u>454,012</u>	<u>291,761</u>		<u>280,903</u>		

**BUDGET SALARY DETAIL
2020-2021**

COST CENTER: HUMAN RESOURCES - COOS CAMPUS

POSITION	FTE	AMOUNT
FT SPECIALIST	1.00	43448
MASSC TEMPORARY	0.10	2500
MGMT SAL FT	1.00	103000
SUPR/CONF FT	0.75	27702
SUPR/CONF FT	1.00	55703
	3.85	232353

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 3206 Retirement Expense

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
63,277	59,151	25,082	51913 MASSC Leave Buyout	115,842		
103,825		33,507	51914 Faculty Leave Buyout	22,441		
<u>38,008</u>	<u>4,706</u>	<u>500</u>	51915 Classified Leave Buyout	<u>42,918</u>		
205,110	63,857	59,089		181,201		
FTE: 0.00	0.00			FTE:		
18,665	7,440	50,000	52102 MASSC Health Insurance	50,000		
30,903	47,428	50,000	52103 Faculty Health Insurance	50,000		
103,917	86,660	50,000	52104 Classified Health Insurance	50,000		
2,547			52111 PERS Debt Service			
698	287		52113 Unemployment Expense			
<u>15,409</u>	<u>4,885</u>		52120 Taxes			
172,139	146,700	150,000		<u>150,000</u>		
<u>377,249</u>	<u>210,557</u>	<u>209,089</u>		<u>331,201</u>		
377,249	210,557	209,089		331,201		

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 3207 Professional Services

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
		650	53316 Advertising	650		
9,354	11,052	30,000	53360 Labor Legal Services	25,000		
3,279	12,449	14,080	53361 Legal Services	9,080		
42,725	53,625	35,000	53362 Auditing Services	35,000		
24,428	19,421	35,000	53363 Professional Services	35,000		
6,446	729	28,000	53364 Labor Contract Services	28,000		
12,524	2,798	9,000	53365 Architectural Services	9,000		
<u>98,756</u>	<u>100,074</u>	<u>151,730</u>		<u>141,730</u>		
 <u>98,756</u>	 <u>100,074</u>	 <u>151,730</u>		 <u>141,730</u>		
 <u>98,756</u>	 <u>100,074</u>	 <u>151,730</u>		 <u>141,730</u>		

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 3209 Gen to College Support

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
-4,597	-3,824	-5,000	44637 Billing Services Fees	-5,000		
-4,597	-3,824	-5,000		-5,000		
-105,356	-140,180	-90,000	45190 Other Interest	-120,000		
-105,356	-140,180	-90,000		-120,000		
-109,953	-144,004	-95,000		-125,000		
-44,594	-56,584	399,886	51525 Other Salaries	429,625		
-44,594	-56,584	399,886		429,625		
FTE: 0.00	0.00			FTE:		
500			52111 PERS Debt Service			
639	-2,623		52112 PERS Retirement			
23			52113 Unemployment Expense			
456			52120 Taxes			
	-19,803	5,788,754	52190 PR Costs/Fringe	5,874,783		
1,618	-22,426	5,788,754		5,874,783		
381	292	2,061	53111 General Supplies	2,061		
		42,404	53112 Postage & Shipping	68,920		
44	410		53124 Cash - Over (Short)			
66,609	73,167	41,680	53125 Credit Card Fees	41,680		
2,650	4,228		53126 Bank Service Charges			
	101		53151 Gasoline/Fuel/Propane			
7,430	7,050	13,799	53170 Safety/Security Equipment	14,049		
3,953		3,550	53171 Equipment < \$5,000	4,000		
1,452		1,000	53211 Operational Travel	1,000		

3209 Gen to College Support

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 3209 Gen to College Support

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
		50	53314 Telephone Services	50		
			53317 Facility/Equipment Rental	375,000		
615		810	53321 Purchased Services	810		
139	1,033	500	53331 Dues & Fees	500		
1,409	1,527	1,640	53338 Cable TV	1,640		
	11,649		53339 Elections			
5,000	7,500	12,000	53357 Contracted Services & Speakers	12,000		
		15,197	53363 Professional Services	15,197		
		2,000	53364 Labor Contract Services	2,000		
141,973	139,782	158,235	53370 Insurance	161,198		
924		11,728	53509 IMC Printing/Copies	95,000		
646	54		53520 Rental Vehicle			
		3,500	53610 Equipment Repair	3,500		
<u>233,224</u>	<u>246,793</u>	<u>310,154</u>		<u>798,605</u>		
		1,000	55901 Collection Expense	1,000		
9	96	500	55903 Administrative Expense	500		
<u>-75</u>	<u>70</u>	<u>10,000</u>	55909 Acct Receivable Write - Off	<u>10,000</u>		
-66	166	11,500		11,500		
	2,998	10,000				
	<u>2,998</u>	<u>10,000</u>	57010 Equipment >\$5,000	<u>10,000</u>		
				10,000		
<u>190,182</u>	<u>170,947</u>	<u>6,520,294</u>		<u>7,126,385</u>		
<u>80,230</u>	<u>26,944</u>	<u>6,425,294</u>		<u>7,001,385</u>		

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 3210 Employee Appreciation

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
	50		53111 General Supplies			
1,314	2,368	2,240	53129 Awards & Trophies	3,000		
1,875	1,400	1,760	53137 Catering/Meals	1,000		
50			53321 Purchased Services			
<u>3,239</u>	<u>3,818</u>	<u>4,000</u>		<u>4,000</u>		
10,550	9,798	130,000	55841 Employee Tuition Benefit- Facul	130,000		
5,439	6,059	55,000	55842 Employee Fee Benefit-Faculty	75,000		
39,054	34,842		55843 Employee Tuition Benefit-Classi			
21,256	20,362		55844 Employee Fee Benefit-Classifie			
25,959	38,164		55845 Employee Tuition Benefit-MASS			
16,905	24,027		55846 Employee Fee Benefit-MASSC			
4,416	5,640		55847 Employee Tuition Benefit-PT Fa			
17,802	23,614		55848 Dependent Tuition Benefit-Facul			
9,224	12,429		55849 Dependent Fee Benefit-Faculty			
244	2,583		55850 Employee Fee Benefit - PT Facu			
276	1,504		55852 Retiree Tuition Waiver			
-97,919	-113,562	-130,000	55890 Tuition Waiver Contra	-130,000		
<u>-53,068</u>	<u>-65,459</u>	<u>-55,000</u>	55891 Fee Waiver Contra	<u>-75,000</u>		
138						
<u>3,377</u>	<u>3,818</u>	<u>4,000</u>		<u>4,000</u>		
<u>3,377</u>	<u>3,818</u>	<u>4,000</u>		<u>4,000</u>		

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 3211 Support Serv Supervision

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
93,440	109,200	109,200	51111 FT Management	112,476		
551	960		51112 Other Management			
43,772	47,523	47,524	51114 FT Supervisor/Confidential	48,949		
137,764	157,683	156,724		161,425		
FTE: 1.83	2.00	2.00		FTE: 2.00		
28,870	32,622		52105 Employee Health Insurance-Em			
6,400	6,400		52106 HSA Employer Contributions			
18	19		52107 EAP			
433	500		52108 LT Disability Insurance			
309	296		52109 Life Insurance			
13,764	15,768		52111 PERS Debt Service			
17,591	20,152		52112 PERS Retirement			
620	710		52113 Unemployment Expense			
10,468	11,939		52120 Taxes			
78,473	88,407					
247	121	353	53111 General Supplies	353		
56	540	231	53112 Postage & Shipping			
38		100	53114 Printing Supplies	100		
685	1,248	1,770	53211 Operational Travel	1,650		
225	150	200	53319 Meeting Expenses	200		
2,000	2,000	2,000	53331 Dues & Fees	2,000		
368		876	53371 Leased Equipment	1,476		
313	963	350	53509 IMC Printing/Copies	350		

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 3211 Support Serv Supervision

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
<u>423</u>	<u>625</u>	<u>830</u>	53520 Rental Vehicle	<u>350</u>		
4,356	5,647	6,710		6,479		
 <u>220,592</u>	 <u>251,737</u>	 <u>163,434</u>		 <u>167,904</u>		
220,592	251,737	163,434		167,904		

BUDGET SALARY DETAIL
2020-2021

COST CENTER: SUPPORT SERV SUPERVISION - COOS CAMPUS

POSITION	FTE	AMOUNT
MGMT SAL FT	1.00	112476
SUPR/CONF FT	1.00	48949
	2.00	161425

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 3301 Plant Operations

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
	50,592	65,124	51111 FT Management	67,077		
960	960		51112 Other Management			
59,734	15,781		51114 FT Supervisor/Confidential			
18,813	20,479	20,454	51411 FT Classified	18,114		
		3,000	51412 Classified Overtime	3,000		
	1,020		51417 PT Casual/Temporary			
4,131	1,424		51420 Classified Addt'l Position			
300	300	300	51421 Classified Other Pay	300		
83,938	90,556	88,878		88,491		
FTE: 1.50	1.53	1.50		FTE: 1.50		
25,017	27,986		52105 Employee Health Insurance-Em			
4,802	4,800		52106 HSA Employer Contributions			
14	14		52107 EAP			
249	290		52108 LT Disability Insurance			
247	220		52109 Life Insurance			
8,394	9,244		52111 PERS Debt Service			
5,204	5,606		52112 PERS Retirement			
378	407		52113 Unemployment Expense			
6,423	6,882		52120 Taxes			
50,727	55,449					
2,077	2,039	3,582	53111 General Supplies	3,382		
23	38	8	53112 Postage & Shipping			
1,937	1,471	2,500	53119 Uniforms	2,500		
		200	53137 Catering/Meals	200		
136	318	1,000	53211 Operational Travel	1,000		
644	650	650	53331 Dues & Fees	600		
	180		53332 On Site Training & Workshops			
20,440	19,252	27,996	53334 Gas/Propane	24,642		

3301 Plant Operations

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 3301 Plant Operations

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
476,615	491,031	392,747	53335 Electricity	345,551		
35,443	41,876	37,595	53336 Water & Sewage	33,520		
18,959	11,991	20,000	53337 Sanitation Services	20,000		
9,989	9,998	9,300	53352 Maintenance Contracts	9,300		
754	1,169	1,180	53371 Leased Equipment	1,000		
1,711	2,888	1,678	53509 IMC Printing/Copies			
19	65	370	53520 Rental Vehicle	800		
<u>568,746</u>	<u>582,966</u>	<u>498,806</u>		<u>442,495</u>		
 <u>703,411</u>	 <u>728,971</u>	 <u>587,684</u>		 <u>530,986</u>		
<u>703,411</u>	<u>728,971</u>	<u>587,684</u>		<u>530,986</u>		

BUDGET SALARY DETAIL
2020-2021

COST CENTER: PLANT OPERATIONS - COOS CAMPUS

POSITION	FTE	AMOUNT
CLASS SAL FT	0.50	18114
MGMT SAL FT	1.00	67077
	1.50	85191

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 3302 Building Maintenance

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
112,648	129,614	134,177	51411 FT Classified	139,589		
112,648	129,614	134,177		139,589		
FTE: 3.00	3.00	3.00		FTE: 3.00		
35,142	36,890		52105 Employee Health Insurance-Em			
8,000	8,000		52106 HSA Employer Contributions			
27	29		52107 EAP			
357	414		52108 LT Disability Insurance			
466	428		52109 Life Insurance			
9,575	12,961		52111 PERS Debt Service			
5,936	8,392		52112 PERS Retirement			
507	583		52113 Unemployment Expense			
8,650	9,912		52120 Taxes			
68,661	77,610					
40,111	33,325	40,200	53111 General Supplies	45,200		
106	34	200	53151 Gasoline/Fuel/Propane	200		
6,910	4,616	8,000	53171 Equipment < \$5,000	8,000		
	325	500	53216 Staff Development Travel	500		
574	1,230	500	53317 Facility/Equipment Rental	500		
45,791	54,171	58,753	53321 Purchased Services	62,150		
5,286	2,554	9,632	53331 Dues & Fees	6,250		
27,777	12,984	27,097	53352 Maintenance Contracts	13,700		
	162	250	53520 Rental Vehicle	250		
333	4,919	3,000	53610 Equipment Repair	3,000		

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 3302 Building Maintenance

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
15,829	11,652	12,618	53630 Minor Building Repair	16,000		
142,717	125,974	160,750		155,750		
324,026	333,198	294,927		295,339		
324,026	333,198	294,927		295,339		

BUDGET SALARY DETAIL
2020-2021

COST CENTER: BUILDING MAINTENANCE - COOS CAMPUS

POSITION	FTE	AMOUNT
CLASS SAL FT	1.00	56971
CLASS SAL FT	1.00	49359
CLASS SAL FT	1.00	33259
	3.00	139589

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 3303 Grounds Maintenance

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
37,874	39,973	39,912	51411 FT Classified	36,338		
		700	51412 Classified Overtime	700		
	3,013	320	51417 PT Casual/Temporary	320		
<u>37,874</u>	<u>42,985</u>	<u>40,932</u>		<u>37,358</u>		
FTE: 1.00	1.10	1.02		FTE: 1.01		
12,018	12,676		52105 Employee Health Insurance-Em			
3,200	3,200		52106 HSA Employer Contributions			
10	10		52107 EAP			
120	128		52108 LT Disability Insurance			
164	143		52109 Life Insurance			
3,787	3,997		52111 PERS Debt Service			
3,393	5,199		52112 PERS Retirement			
170	193		52113 Unemployment Expense			
<u>2,909</u>	<u>3,291</u>		52120 Taxes			
25,770	28,837					
6,621	4,045	9,035	53111 General Supplies	9,035		
1,299	1,213	2,000	53151 Gasoline/Fuel/Propane	2,000		
4,414	550	2,000	53171 Equipment < \$5,000	1,000		
	309	870	53216 Professional Development	870		
		150	53331 Dues & Fees	150		
7,670	6,490	7,500	53364 Labor Contract Services	8,500		
	34		53509 IMC Printing/Copies			

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 3303 Grounds Maintenance

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
938	974	1,000	53610 Equipment Repair	1,000		
20,941	13,614	22,555		22,555		
84,586	85,437	63,487		59,913		
84,586	85,437	63,487		59,913		

BUDGET SALARY DETAIL
2020-2021

COST CENTER: GROUNDS MAINTENANCE - COOS CAMPUS

POSITION	FTE	AMOUNT
CLASS SAL FT	1.00	36338
PT CASUAL/TEMPORARY	0.01	320
	1.01	36658

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 3304 Campus Security

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
57,383	59,678	59,679	51111 FT Management	61,469		
600	960		51112 Other Management			
83,208	95,458	86,053	51411 FT Classified	89,565		
		3,200	51412 Classified Overtime	3,200		
96,726	101,599	92,810	51415 PT 20HR Classified	96,592		
5,228	7,545	11,000	51417 PT Casual/Temporary	11,000		
5,122			51418 Substitute			
<u>248,267</u>	<u>265,240</u>	<u>252,742</u>		<u>261,826</u>		
FTE: 6.33	5.80	5.83		FTE: 5.79		
66,558	68,309		52105 Employee Health Insurance-Em			
15,900	12,800		52106 HSA Employer Contributions			
55	58		52107 EAP			
320	338		52108 LT Disability Insurance			
534	505		52109 Life Insurance			
23,319	25,328		52111 PERS Debt Service			
14,458	16,263		52112 PERS Retirement			
918	961		52113 Unemployment Expense			
<u>18,720</u>	<u>20,350</u>		52120 Taxes			
140,783	144,912					
3,522	446	1,000	53111 General Supplies	1,000		
2	7	2	53112 Postage & Shipping			
226		1,700	53119 Uniforms	1,700		
5,817			53171 Equipment < \$5,000			
	697	600	53211 Operational Travel	600		
1,133	818	840	53314 Telephone Services	840		
215	700	800	53331 Dues & Fees	800		
1,832	1,548	3,000	53357 Contracted Services & Speakers	3,000		
433	921	485	53509 IMC Printing/Copies			

3304 Campus Security

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 3304 Campus Security

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
	9,992	7,168	53515 Motor Pool	7,168		
	181	395	53520 Rental Vehicle	395		
		660	53610 Equipment Repair	660		
<u>13,180</u>	<u>15,309</u>	<u>16,650</u>		<u>16,163</u>		
 <u>27,620</u>			57030 Vehicles > \$5,000			
 27,620						
 <u>429,850</u>	<u>425,462</u>	<u>269,392</u>		<u>277,989</u>		
 429,850	 425,462	 269,392		 277,989		

**BUDGET SALARY DETAIL
2020-2021**

COST CENTER: CAMPUS SECURITY - COOS CAMPUS

POSITION	FTE	AMOUNT

20 HR PT CLASS	0.78	31402
20 HR PT CLASS	0.78	32192
20 HR PT CLASS	0.78	32998
CLASS SAL FT	1.00	42578
CLASS SAL FT	1.00	46987
MGMT SAL FT	1.00	61469
PT CASUAL/TEMPORARY	0.45	11000

	5.79	258626

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 3305 Custodial

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
155,244	169,605	164,501	51411 FT Classified	175,521		
5,967	4,506	5,400	51417 PT Casual/Temporary	5,400		
1,500	1,500	1,500	51421 Classified Other Pay	900		
162,712	175,611	171,401		181,821		
FTE: 6.07	6.14	5.76		FTE: 5.73		
73,432	73,953		52105 Employee Health Insurance-Em			
15,000	12,000		52106 HSA Employer Contributions			
51	53		52107 EAP			
490	543		52108 LT Disability Insurance			
877	785		52109 Life Insurance			
15,674	17,110		52111 PERS Debt Service			
10,724	12,102		52112 PERS Retirement			
732	790		52113 Unemployment Expense			
12,423	13,308		52120 Employer PR Taxes			
129,403	130,645					
24,577	23,388	22,000	53111 General Supplies	27,000		
6,295		5,000	53171 Equipment < \$5,000	5,000		
	1,560	4,000	53357 Contracted Services & Speakers	4,000		
	114		53509 IMC Printing/Copies			
140		500	53610 Equipment Repair	500		
31,012	25,062	31,500		36,500		
323,127	331,318	202,901		218,321		
323,127	331,318	202,901		218,321		

**BUDGET SALARY DETAIL
2020-2021**

COST CENTER: CUSTODIAL - COOS CAMPUS

POSITION	FTE	AMOUNT
CLASS SAL FT	1.00	26562
CLASS SAL FT	1.00	32365
CLASS SAL FT	0.50	17004
CLASS SAL FT	1.00	31574
CLASS SAL FT	1.00	34008
CLASS SAL FT	1.00	34008
PT CASUAL/TEMPORARY	0.23	5400
	5.73	180921

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 3601 Operating Loan

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
_____	_____	-3,500,000	45353 Loan Proceeds	-3,500,000		
		-3,500,000		-3,500,000		
_____	_____	_____		_____		
		-3,500,000		-3,500,000		
_____	_____	_____		_____		
		-3,500,000		-3,500,000		

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 3701 Student Support

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
20,976	22,560	23,418	55801 Field Mainenance Tuition Waive	23,656		
7,912	21,808	11,709	55802 GED Tuition Waivers	11,828		
81,386	78,866	79,358	55803 Military Tuition Waivers	80,168		
9,752	7,144	19,515	55804 Presidential Tuition Waivers	19,714		
	68,100	59,088	55814 Athletic Housing Waiver	59,088		
567,123	566,478	666,087	55815 Athletic Waivers	672,883		
10,626	1,128	11,709	55816 Talent Waivers	11,828		
644	376		55817 Skills Day Award			
6,903	11,735	7,806	55818 Southwestern Grant	7,885		
6,992	1,316	3,903	55819 Curry Tuition Waivers	3,942		
261,956	294,156	273,200	55820 3.75 Tuition Waivers	275,988		
	1,222	11,709	55821 Fallen Firefighters Waivers	11,828		
23,271	23,772	23,418	55822 Ambassador Tuition Waivers	23,656		
18,884	21,808	23,418	55823 ASG Tuition Waivers	23,656		
8,556	4,543	13,010	55824 Fire Science Tuition Waivers	13,142		
13,984	11,562	39,029	55826 Provisional Tuition Waivers	39,427		
<u>-1,035,193</u>	<u>-1,134,220</u>	<u>-1,266,377</u>	55890 Waiver Contra	<u>-1,278,689</u>		
3,772	2,354					
3,772	2,354					
3,772	2,354					

Southwestern Oregon Community College
2020-2021

Cost Center -- 3702 Student Aid - Other

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
_____	_____	3,865	55903 Administrative Expense	3,865		
		3,865		3,865		
_____	_____	_____		_____		
		3,865		3,865		
_____	_____	_____		_____		
		3,865		3,865		

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 3714 Gen Student Employment

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
		61,000	51600 ***FWS & Student Employment*	61,000		
34,640	25,920		51633 Rec Center			
5			51659 OCCI			
1,448	2,183		51663 Audio Visual			
3,533			51664 IMC			
1,415			51665 Curry County			
13,132	14,310		51671 Recruiting			
25			51677 Personnel			
15			51683 Grounds Maintenance			
4,614	1,451		51688 Bookstore			
493			51695 Family Ctr America Reads			
<u>59,318</u>	<u>43,864</u>	<u>61,000</u>		<u>61,000</u>		
FTE: 2.85	2.01	2.93		FTE: 2.55		
	72		52111 PERS Debt Service			
	45		52112 PERS Retirement			
62	65		52113 Unemployment Expense			
<u>1,661</u>	<u>1,546</u>		52120 Taxes			
1,723	1,728					
<u>61,041</u>	<u>45,591</u>	<u>61,000</u>		<u>61,000</u>		
61,041	45,591	61,000		61,000		

BUDGET SALARY DETAIL
2020-2021

COST CENTER: GEN STUDENT EMPLOYMENT - COOS CAMPUS

POSITION	FTE	AMOUNT

FWS & STUDENT EMPLOYMENT	2.55	61000

	2.55	61000

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 3715 Student Work Program

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
		11,000	51685 Student Activities-Clubs	11,000		
6,059	6,664	8,000	51689 Athletics	8,000		
6,059	6,664	19,000		19,000		
FTE: 0.29	0.31	0.87		FTE: 0.79		
	2		52113 Unemployment Expense			
64	75		52120 Taxes			
64	77					
6,123	6,740	19,000		19,000		
6,123	6,740	19,000		19,000		

BUDGET SALARY DETAIL
2020-2021

COST CENTER: STUDENT WORK PROGRAM - COOS CAMPUS

POSITION	FTE	AMOUNT

ATHLETICS	0.33	8000
STUDENT ACTIVITIES-CLUBS	0.46	11000

	0.79	19000

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 3901 Contingency

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
_____	_____	<u>1,800,000</u>	59995 Unappropriated Fund Balance	<u>1,800,000</u>		
		1,800,000		1,800,000		
_____	_____	_____		_____		
		1,800,000		1,800,000		
_____	_____	_____		_____		
		1,800,000		1,800,000		

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 3902 PR Taxes/Ins Clearing

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
81	746		52109 Life Insurance			
93,218	84,690		52110 Workers Compensation			
-3,105	-1,705		52111 LT Disability Insurance			
<u>90,194</u>	<u>83,731</u>					
<u>90,194</u>	<u>83,731</u>					
<u>90,194</u>	<u>83,731</u>					

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 4005 Student Activities

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
960	480		51112 Other Management			
		100	51311 PT Faculty			
24,079	25,042	25,042	51521 FT Specialist	25,794		
25,039	25,522	25,142		25,794		
FTE: 0.50	0.50	0.50		FTE: 0.50		
3,113	3,287		52105 Employee Health Insurance-Em			
800	800		52106 HSA Employer Contributions			
5	5		52107 EAP			
76	80		52108 LT Disability Insurance			
82	74		52109 Life Insurance			
2,504	2,552		52111 PERS Debt Service			
1,552	1,582		52112 PERS Retirement			
113	115		52113 Unemployment Expense			
1,922	1,953		52120 Taxes			
10,167	10,449					
2,326	1,719	2,626	53111 General Supplies	2,626		
2	152		53112 Postage & Shipping			
568	320	283	53129 Awards & Trophies	483		
1,900	400	200	53130 Donations			
1,241	3,050	2,356	53137 Catering/Meals	1,256		
	583	900	53211 Operational Travel	900		
43	290	316	53216 Staff Development Travel	416		
	722		53219 Out of State Travel			
		97	53331 Dues & Fees	97		
14,920	10,901	14,459	53357 Contracted Services & Speakers	15,459		
386	433	725	53371 Leased Equipment	725		
949	2,279	3,970	53509 IMC Printing/Copies			
1	33	600	53515 Motor Pool	600		

4005 Student Activities

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 4005 Student Activities

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
350	339	500	53518 Bus - Southwestern	500		
	243	300	53520 Rental Vehicle	300		
<u>22,685</u>	<u>21,463</u>	<u>27,332</u>		<u>23,362</u>		
 <u>57,892</u>	 <u>57,435</u>	 <u>52,474</u>		 <u>49,156</u>		
<u>57,892</u>	<u>57,435</u>	<u>52,474</u>		<u>49,156</u>		

BUDGET SALARY DETAIL
2020-2021

COST CENTER: STUDENT ACTIVITIES - COOS CAMPUS

POSITION	FTE	AMOUNT
FT SPECIALIST	0.50	25794
	0.50	25794

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 4009 Student Government/ASG

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
-929	-1,229	-2,000	45015 Vending Sales	-2,000		
-929	-1,229	-2,000		-2,000		
-929	-1,229	-2,000		-2,000		
	480		51112 Other Management			
24,079	25,042	25,042	51521 FT Specialist	25,794		
24,079	25,522	25,042		25,794		
FTE: 0.50	0.50	0.50		FTE: 0.50		
3,113	3,287		52105 Employee Health Insurance-Em			
800	800		52106 HSA Employer Contributions			
5	5		52107 EAP			
76	80		52108 LT Disability Insurance			
82	74		52109 Life Insurance			
2,408	2,552		52111 PERS Debt Service			
1,493	1,582		52112 PERS Retirement			
108	115		52113 Unemployment Expense			
1,848	1,953		52120 Taxes			
9,934	10,449					
433	325	428	53108 Promotional Materials & Service	483		
2,163	3,237	4,831	53111 General Supplies	4,831		
39	2	48	53112 Postage & Shipping	48		
85		87	53129 Awards & Trophies	87		
900	800	483	53130 Donations	483		
	213	55	53137 Catering/Meals			
3,853	1,867	4,850	53211 Operational Travel	4,850		
	150	773	53331 Dues & Fees	773		

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 4009 Student Government/ASG

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
16,917	12,270	14,029	53357 Contracted Services & Speakers	14,029		
386	433	725	53371 Leased Equipment	725		
115	1,000	1,297	53509 IMC Printing/Copies			
436	11	800	53515 Motor Pool	800		
711	339		53518 Bus - Southwestern			
	470	500	53520 Rental Vehicle	500		
<u>26,038</u>	<u>21,116</u>	<u>28,906</u>		<u>27,609</u>		
 <u>60,052</u>	 <u>57,087</u>	 <u>53,948</u>		 <u>53,403</u>		
 <u>59,122</u>	 <u>55,859</u>	 <u>51,948</u>		 <u>51,403</u>		

BUDGET SALARY DETAIL
2020-2021

COST CENTER: STUDENT GOVERNMENT/ASG - COOS CAMPUS

POSITION	FTE	AMOUNT
FT SPECIALIST	0.50	25794
	0.50	25794

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 4011 Student Rec Center

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
-78,719	-66,015	-70,000	45219 Facility Use	-70,000		
-78,719	-66,015	-70,000		-70,000		
-78,719	-66,015	-70,000		-70,000		
			51114 FT Supervisor/Confidential	36,741		
25,522	1,056		51415 PT 20HR Classified			
18,259	28,307	40,499	51416 PT 10HR Classified	40,133		
430	5,177		51417 PT Casual/Temporary			
41,858	79,203	79,203	51521 FT Specialist	44,839		
293	404		51633 General Student Employment			
86,362	114,146	119,702		121,713		
FTE: 2.49	2.91	3.12		FTE: 3.12		
22,172	32,856		52105 Employee Health Insurance-Em			
2,592	5,376		52106 HSA Employer Contributions			
36	36		52107 EAP			
133	139		52108 LT Disability Insurance			
133	161		52109 Life Insurance			
7,508	10,640		52111 PERS Debt Service			
4,655	6,668		52112 PERS Retirement			
329	452		52113 Unemployment Expense			
6,591	8,729		52120 Taxes			
44,149	65,057					
6,326	5,396	8,750	53111 General Supplies	8,750		
			53112 Postage & Shipping			
3,828	8,954	8,200	53321 Purchased Services	9,700		
609	913	1,650	53371 Leased Equipment	1,650		

4011 Student Rec Center

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 4011 Student Rec Center

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
299			53509 IMC Printing/Copies			
11,062	15,263	18,600		20,100		
141,573	194,467	138,302		141,813		
62,854	128,452	68,302		71,813		

BUDGET SALARY DETAIL
2020-2021

COST CENTER: STUDENT REC CENTER - COOS CAMPUS

POSITION	FTE	AMOUNT
10 HR PT CLASS SAL	0.48	13931
10 HR PT CLASS SAL	0.48	12617
10 HR PT CLASS SAL	0.48	13585
FT SPECIALIST	0.81	44839
SUPR/CONF FT	0.87	36741
	3.12	121713

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 4015 Laker One Card

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
<u>31,518</u>	<u>35,697</u>	<u>41,000</u>	53111 General Supplies	<u>41,000</u>		
31,518	35,697	41,000		41,000		
 <u>31,518</u>	 <u>35,697</u>	 <u>41,000</u>		 <u>41,000</u>		
 31,518	 35,697	 41,000		 41,000		

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 4144 Swimming-men/women

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
90	250		51112 Other Management			
998			51218 FT Other Faculty			
<u>1,088</u>	<u>250</u>					
FTE: 0.00	0.00			FTE:		
1			52107 EAP			
11			52108 LT Disability Insurance			
454	25		52111 PERS Debt Service			
282	16		52112 PERS Retirement			
20	1		52113 Unemployment Expense			
<u>349</u>	<u>19</u>		52120 Employer PR Taxes			
1,117	61					
2,061	958	1,000	53111 General Supplies	1,000		
317	185	19	53112 Postage & Shipping			
5,999	5,804	6,000	53119 Uniforms	6,000		
15,983	23,181	16,432	53217 Field Trip	16,432		
7,551	6,000	7,800	53317 Facility/Equipment Rental	15,000		
6,307	6,050	7,200	53321 Purchased Services			
2,023	3,407	1,500	53331 Dues & Fees	3,500		
234	472	327	53509 IMC Printing/Copies			
66	13		53515 Motor Pool			
9,691	19,695		53518 Bus - Southwestern			

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 4144 Swimming-men/women

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
190			53520 Rental Vehicle			
50,423	65,765	40,278		41,932		
52,628	66,076	40,278		41,932		
52,628	66,076	40,278		41,932		

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 4145 Wrestling-women

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
	250		51112 Other Management			
	5,330	5,330	51326 PT Coaching	5,490		
	5,580	5,330		5,490		
FTE:	0.13	0.13		FTE:	0.13	
	1,991		52105 Employee Health Insurance-Em			
	416		52106 HSA Employer Contributions			
	1		52107 EAP			
	6		52109 Life Insurance			
	558		52111 PERS Debt Service			
	346		52112 PERS Retirement			
	25		52113 Unemployment Expense			
	419		52120 Taxes			
	3,763					
25	1,648	1,000	53111 General Supplies	1,000		
584	17		53112 Postage & Shipping			
1,270	871	3,000	53119 Uniforms	3,000		
12,532	7,596	9,880	53217 Field Trip	11,880		
3,600	2,900	500	53321 Purchased Services			
1,625	1,350	4,000	53331 Dues & Fees	4,000		
285			53509 IMC Printing/Copies			
63	1,894		53515 Motor Pool			
1,860	2,074		53518 Bus - Southwestern			

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 4145 Wrestling-women

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
143			53520 Rental Vehicle			
21,988	18,350	18,380		19,880		
21,988	27,694	23,710		25,370		
21,988	27,694	23,710		25,370		

BUDGET SALARY DETAIL
2020-2021

COST CENTER: WRESTLING-WOMEN - COOS CAMPUS

POSITION	FTE	AMOUNT
PT COACHING	0.13	5490
	0.13	5490

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 4146 Esports

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
		6,215	53111 General Supplies	6,215		
		465	53129 Awards & Trophies	465		
		<u>2,500</u>	53331 Dues & Fees	<u>3,000</u>		
		9,180		9,680		
		<u>9,180</u>		<u>9,680</u>		
		<u>9,180</u>		<u>9,680</u>		

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 4147 Cheer-Dance

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
360			53111 General Supplies			
			53112 Postage & Shipping			
839	621		53119 Uniforms			
	11		53509 IMC Printing/Copies			
<u>1,199</u>	<u>633</u>	<u></u>				
<u>1,199</u>	<u>633</u>	<u></u>				
<u>1,199</u>	<u>633</u>	<u></u>				

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 4148 Golf-men/women

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
	250		51112 Other Management			
	250					
FTE: 0.00				FTE:		
	25		52111 PERS Debt Service			
	16		52112 PERS Retirement			
	19		52120 Taxes			
	60					
90	672	1,000	53111 General Supplies	1,000		
99	203	72	53112 Postage & Shipping			
990	607	1,000	53119 Uniforms	1,000		
10,647	23,626	7,804	53217 Field Trip	7,804		
	1,250		53321 Purchased Services			
6,813	10,168	12,000	53331 Dues & Fees	16,000		
15	269	261	53509 IMC Printing/Copies			
18,280	16,761		53515 Motor Pool			
504	265		53520 Rental Vehicle			
37,439	53,822	22,137		25,804		
37,439	54,131	22,137		25,804		
37,439	54,131	22,137		25,804		

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 4149 Wrestling-men

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
	250		51112 Other Management			
7,462	7,724	7,757	51218 FT Other Faculty	8,000		
8,281	9,151	8,723	51226 FT Faculty Coaching	8,996		
15,743	17,126	16,480		16,996		
FTE: 0.13	0.13	0.13		FTE: 0.13		
1,425	2,177		52105 Employee Health Insurance-Em			
390	390		52106 HSA Employer Contributions			
1	1		52107 EAP			
27	28		52108 LT Disability Insurance			
21	19		52109 Life Insurance			
1,593	1,666		52111 PERS Debt Service			
2,036	2,129		52112 PERS Retirement			
72	75		52113 Unemployment Expense			
1,207	1,247		52120 Taxes			
6,772	7,732					
320	490	1,000	53111 General Supplies	1,000		
113	9	14	53112 Postage & Shipping			
2,923	2,901	3,000	53119 Uniforms	3,000		
397			53129 Awards & Trophies			
10,565	12,212	9,671	53217 Field Trip	9,671		
1,400	1,600	2,000	53321 Purchased Services			
2,025	1,510	2,500	53331 Dues & Fees	2,500		
18		10	53509 IMC Printing/Copies			
2,471	3,650		53515 Motor Pool			
1,860	284		53518 Bus - Southwestern			

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 4149 Wrestling-men

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
223			53520 Rental Vehicle			
22,316	22,656	18,195		16,171		
44,831	47,514	34,675		33,167		
44,831	47,514	34,675		33,167		

BUDGET SALARY DETAIL
2020-2021

COST CENTER: WRESTLING-MEN - COOS CAMPUS

POSITION	FTE	AMOUNT
FT COACHING	0.13	8996
FT OTHER FACULTY	0.00	8000
	0.13	16996

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 4150 Cross County-men/women

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
	250		51112 Other Management			
6,676	1,129		51218 FT Other Faculty	7,607		
7,618	7,839	7,839	51226 FT Faculty Coaching	8,554		
14,294	9,218	7,839		16,161		
FTE: 0.13	0.13	0.13		FTE: 0.13		
2,209	1,979		52105 Employee Health Insurance-Em			
390	390		52106 HSA Employer Contributions			
1	1		52107 EAP			
24	25		52108 LT Disability Insurance			
21	16		52109 Life Insurance			
1,429	922		52111 PERS Debt Service			
886	572		52112 PERS Retirement			
64	41		52113 Unemployment Expense			
1,096	707		52120 Taxes			
6,123	4,653					
1,236	827	1,100	53111 General Supplies	1,350		
36	2		53112 Postage & Shipping			
662	759	1,050	53119 Uniforms	800		
		80	53129 Awards & Trophies	80		
3,019	2,315	4,494	53217 Field Trip	4,494		
960	1,465	1,000	53331 Dues & Fees	2,000		
1,822	2,469		53515 Motor Pool			

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 4150 Cross County-men/women

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
69			53520 Rental Vehicle			
7,803	7,836	7,724		8,724		
28,220	21,707	15,563		24,885		
28,220	21,707	15,563		24,885		

BUDGET SALARY DETAIL
2020-2021

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

POSITION	FTE	AMOUNT
FT COACHING	0.13	8554
FT OTHER FACULTY	0.00	7607
	0.13	16161

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 4151 Basketball-men

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
	250		51112 Other Management			
7,069	7,331	7,364	51218 FT Other Faculty			
7,839	8,687	8,281	51226 FT Faculty Coaching			
<u>14,908</u>	<u>16,268</u>	<u>15,645</u>				
FTE: 0.13	0.13	0.13		FTE:		
1,604	1,641		52105 Employee Health Insurance-Em			
390	390		52106 HSA Employer Contributions			
1	1		52107 EAP			
26	26		52108 LT Disability Insurance			
21	18		52109 Life Insurance			
1,509	1,583		52111 PERS Debt Service			
936	981		52112 PERS Retirement			
68	71		52113 Unemployment Expense			
<u>1,132</u>	<u>1,184</u>		52120 Taxes			
5,687	5,896					
1,887	1,194	2,200	53111 General Supplies	2,200		
545	860	146	53112 Postage & Shipping			
2,952	3,874	3,000	53119 Uniforms	3,000		
10,056	12,437	9,426	53217 Field Trip	9,426		
4,055	4,000	5,000	53321 Purchased Services			
1,930	1,620	1,750	53331 Dues & Fees	1,750		
503	547	904	53509 IMC Printing/Copies			
8,049	8,665		53515 Motor Pool			
1,584	1,457		53518 Bus - Southwestern			

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 4151 Basketball-men

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
199			53520 Rental Vehicle			
31,759	34,654	22,426		16,376		
52,354	56,818	38,071		16,376		
52,354	56,818	38,071		16,376		

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 4152 Basketball-women

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
	250		51112 Other Management			
	250					
FTE: 0.00 FTE:						
	25		52111 PERS Debt Service			
	16		52112 PERS Retirement			
	1		52113 Unemployment Expense			
	19		52120 Taxes			
	61					
929	2,272	2,500	53111 General Supplies	2,500		
25			53112 Postage & Shipping			
507	1,937	3,000	53119 Uniforms	3,000		
11,464	4,733	10,426	53217 Field Trip	10,426		
	6,796		53219 Out of State Travel			
3,600	7,050	5,000	53321 Purchased Services			
1,500	1,500	1,500	53331 Dues & Fees	1,500		
751	199	40	53509 IMC Printing/Copies			
4,882	6,924		53515 Motor Pool			
1,584	1,457		53518 Bus - Southwestern			
84	76		53520 Rental Vehicle			
25,326	32,943	22,466		17,426		
25,326	33,254	22,466		17,426		
25,326	33,254	22,466		17,426		

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 4153 Soccer-men

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
132	125		51112 Other Management			
9,135	5,624	5,624	51226 FT Faculty Coaching	5,794		
9,266	5,749	5,624		5,794		
FTE: 0.22	0.13	0.13		FTE: 0.13		
3,460	2,367		52105 Employee Health Insurance-Em			
1,116	416		52106 HSA Employer Contributions			
2	1		52107 EAP			
29	18		52108 LT Disability Insurance			
36	19		52109 Life Insurance			
766	575		52111 PERS Debt Service			
475	356		52112 PERS Retirement			
42	26		52113 Unemployment Expense			
768	429		52120 Taxes			
6,694	4,208					
154	11	150	53111 General Supplies	150		
3	11		53112 Postage & Shipping			
4,000	3,831	4,000	53119 Uniforms	4,000		
7,528	10,590	10,460	53217 Field Trip	10,460		
3,645	3,675	5,000	53321 Purchased Services			
157	170	277	53509 IMC Printing/Copies			
3,613	4,447		53515 Motor Pool			
1,970	380		53518 Bus - Southwestern			

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 4153 Soccer-men

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
70	258		53520 Rental Vehicle			
21,139	23,371	19,887		14,610		
37,099	33,328	25,511		20,404		
37,099	33,328	25,511		20,404		

BUDGET SALARY DETAIL
2020-2021

COST CENTER: SOCCER-MEN - COOS CAMPUS

POSITION	FTE	AMOUNT
FT COACHING	0.13	5794
	0.13	5794

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 4154 Track-men/women

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
	250		51112 Other Management			
1,227	5,154	6,185	51218 FT Other Faculty	6,428		
	6,955	6,955	51226 FT Faculty Coaching	7,228		
<u>1,227</u>	<u>12,359</u>	<u>13,140</u>		<u>13,656</u>		
FTE: 0.00	0.13	0.13		FTE: 0.13		
	1,568		52105 Employee Health Insurance-Em			
	780		52106 HSA Employer Contributions			
	1		52107 EAP			
	6		52109 Life Insurance			
16	678		52111 PERS Debt Service			
20	478		52112 PERS Retirement			
6	50		52113 Unemployment Expense			
<u>91</u>	<u>830</u>		52120 Taxes			
132	4,391					
861	1,328	2,920	53111 General Supplies	2,920		
1		161	53112 Postage & Shipping			
3,632	3,618	3,750	53119 Uniforms	3,750		
		300	53129 Awards & Trophies	300		
8,281	10,254	11,296	53217 Field Trip	11,296		
		500	53321 Purchased Services			
2,934	2,950	500	53331 Dues & Fees	500		
4	49	27	53509 IMC Printing/Copies			
2,767	2,936		53515 Motor Pool			
3,353	386		53518 Bus - Southwestern			

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 4154 Track-men/women

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
118	881		53520 Rental Vehicle			
21,952	22,401	19,454		18,766		
23,311	39,152	32,594		32,422		
23,311	39,152	32,594		32,422		

BUDGET SALARY DETAIL
2020-2021

COST CENTER: TRACK-MEN/WOMEN - COOS CAMPUS

POSITION	FTE	AMOUNT
FT COACHING	0.13	7228
FT OTHER FACULTY	0.00	6428
	0.13	13656

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 4155 Volleyball-women

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
	150		51112 Other Management			
	4,330		51326 PT Coaching			
	4,480					
FTE:	0.00			FTE:		
	20		52113 Unemployment Expense			
	345		52120 Taxes			
	366					
1,165	2,869	1,380	53111 General Supplies	1,380		
1		6	53112 Postage & Shipping			
1,606	885	2,800	53119 Uniforms	2,800		
6,092	10,411	5,503	53217 Field Trip	9,135		
		3,632	53219 Out of State Travel			
3,593	4,181	5,000	53321 Purchased Services			
1,887	1,250	2,000	53331 Dues & Fees	2,000		
49	64	195	53509 IMC Printing/Copies			
4,568	7,138		53515 Motor Pool			
	73		53520 Rental Vehicle			
18,962	26,871	20,516		15,315		
18,962	31,716	20,516		15,315		
18,962	31,716	20,516		15,315		

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 4156 Soccer-women

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
26	282		51112 Other Management			
773	9,121	9,920	51226 FT Faculty Coaching	11,382		
799	9,402	9,920		11,382		
FTE: 0.01	0.32	0.32		FTE: 0.32		
169	1,935		52105 Employee Health Insurance-Em			
	1,024		52106 HSA Employer Contributions			
	3		52107 EAP			
2	28		52108 LT Disability Insurance			
4	43		52109 Life Insurance			
	426		52111 PERS Debt Service			
	264		52112 PERS Retirement			
4	42		52113 Unemployment Expense			
62	718		52120 Taxes			
241	4,483					
1,309	1,020	1,000	53111 General Supplies	1,000		
3,131	3,142	3,500	53119 Uniforms	3,500		
7,108	4,946	5,086	53217 Field Trip	9,210		
	3,224	4,124	53219 Out of State Travel			
3,645	4,200	4,500	53321 Purchased Services			
5	50	11	53509 IMC Printing/Copies			
5,391	4,156		53515 Motor Pool			
662	1,137		53518 Bus - Southwestern			

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 4156 Soccer-women

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
32	276		53520 Rental Vehicle			
21,282	22,152	18,221		13,710		
22,322	36,037	28,141		25,092		
22,322	36,037	28,141		25,092		

BUDGET SALARY DETAIL
2020-2021

COST CENTER: SOCCER-WOMEN - COOS CAMPUS

POSITION	FTE	AMOUNT
PT COACHING	0.32	11382
	0.32	11382

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 4157 Baseball-men

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
	250		51112 Other Management			
4,499	5,563	5,595	51218 FT Other Faculty	6,035		
6,071	7,141	6,292	51226 FT Faculty Coaching	6,786		
<u>10,570</u>	<u>12,954</u>	<u>11,887</u>		<u>12,821</u>		
FTE: 0.13	0.13	0.13		FTE: 0.13		
1,604	1,703		52105 Employee Health Insurance-Em			
390	390		52106 HSA Employer Contributions			
1	1		52107 EAP			
19	20		52108 LT Disability Insurance			
21	19		52109 Life Insurance			
1,056	1,224		52111 PERS Debt Service			
655	759		52112 PERS Retirement			
47	57		52113 Unemployment Expense			
<u>818</u>	<u>945</u>		52120 Taxes			
4,610	5,118					
2,920	2,792	2,900	53111 General Supplies	3,000		
75	135	31	53112 Postage & Shipping			
2,802	2,016	3,600	53119 Uniforms	3,500		
		200	53211 Operational Travel	200		
14,219	10,533	14,300	53217 Field Trip	14,300		
6,475	6,605	6,000	53321 Purchased Services			
185	121	154	53509 IMC Printing/Copies			
4,400	6,292		53515 Motor Pool			
6,678			53518 Bus - Southwestern			

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 4157 Baseball-men

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
275	90		53520 Rental Vehicle			
38,030	28,583	27,185		21,000		
53,210	46,655	39,072		33,821		
53,210	46,655	39,072		33,821		

BUDGET SALARY DETAIL
2020-2021

COST CENTER: BASEBALL-MEN - COOS CAMPUS

POSITION	FTE	AMOUNT
FT COACHING	0.13	6786
FT OTHER FACULTY	0.00	6035
	0.13	12821

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 4158 Softball-women

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
	250		51112 Other Management			
9,819	10,211	10,211	51226 FT Faculty Coaching	10,518		
9,819	10,461	10,211		10,518		
FTE: 0.19	0.19	0.19		FTE: 0.19		
3,540	4,581		52105 Employee Health Insurance-Em			
608	608		52106 HSA Employer Contributions			
2	2		52107 EAP			
31	33		52108 LT Disability Insurance			
31	28		52109 Life Insurance			
982	1,046		52111 PERS Debt Service			
609	649		52112 PERS Retirement			
44	47		52113 Unemployment Expense			
752	803		52120 Taxes			
6,600	7,796					
658	1,846	2,000	53111 General Supplies	2,000		
225	84	157	53112 Postage & Shipping			
3,500	3,228	3,500	53119 Uniforms	3,500		
18,515	20,449	11,940	53217 Field Trip	11,940		
3,344	5,740	4,000	53321 Purchased Services			
	45	119	53509 IMC Printing/Copies			
11,579	11,953		53515 Motor Pool			
1,521	998		53518 Bus - Southwestern			

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 4158 Softball-women

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
	169	300	53520 Rental Vehicle	300		
39,342	44,512	22,016		17,740		
55,761	62,770	32,227		28,258		
55,761	62,770	32,227		28,258		

BUDGET SALARY DETAIL
2020-2021

COST CENTER: SOFTBALL-WOMEN - COOS CAMPUS

POSITION	FTE	AMOUNT
FT COACHING	0.19	10518
	0.19	10518

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 4159 Ath Supervision

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
-905	-1,123		45217 Expense Reimbursements			
-905	-1,123					
-905	-1,123					
1,037	960		51112 Other Management			
79,445	82,622	82,623	51117 Director	85,102		
33,426	36,926	35,160	51211 FT Faculty			
2,320			51226 FT Faculty Coaching			
58,056	59,893	60,262	51326 PT Coaching	80,262		
33,976	34,222	47,500	51327 PT Faculty Asst Coach	47,500		
39,164	39,961	37,986	51411 FT Classified	42,557		
600	600	600	51421 Classified Other Pay	600		
400			51517 MASSC Temporary			
38,252	33,367	36,400	51521 FT Specialist	40,191		
286,675	288,551	300,531		296,212		
FTE: 5.46	5.36	5.62		FTE: 5.26		
54,901	45,712		52105 Employee Health Insurance-Em			
11,300	11,400		52106 HSA Employer Contributions			
34	34		52107 EAP			
583	499		52108 LT Disability Insurance			
578	428		52109 Life Insurance			
22,847	22,753		52111 PERS Debt Service			
16,774	16,863		52112 PERS Retirement			
1,221	1,246		52113 Unemployment Expense			
21,999	21,936		52120 Taxes			
130,236	120,870					

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 4159 Ath Supervision

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
10,214	12,655	13,185	53111 General Supplies	12,285		
340	421	172	53112 Postage & Shipping			
3,320	4,444	3,500	53118 Class & Lab Supplies	3,500		
107			53119 Uniforms			
1,178	719	2,000	53171 Equipment < \$5,000	2,000		
2,913	1,389	3,400	53211 Operational Travel	3,400		
9,613	6,008	4,000	53212 Recruitment Travel	4,000		
	250		53216 Staff Development Travel			
10,262	8,960	12,000	53219 Out of State Travel	10,000		
249	98	500	53319 Meeting Expenses	500		
515	914	1,600	53321 Purchased Services	42,600		
14,988	14,530	21,000	53331 Dues & Fees	21,000		
2,924	2,233	2,631	53509 IMC Printing/Copies			
646	73	37,618	53515 Motor Pool	37,618		
		19,400	53518 Bus - Southwestern	19,400		
1,632	2,110	1,000	53520 Rental Vehicle	1,000		
		1,000	53610 Equipment Repair	1,000		
<u>58,899</u>	<u>54,805</u>	<u>123,006</u>		<u>158,303</u>		
 <u>475,810</u>	 <u>464,225</u>	 <u>423,537</u>		 <u>454,515</u>		
<u>474,905</u>	<u>463,102</u>	<u>423,537</u>		<u>454,515</u>		

BUDGET SALARY DETAIL
2020-2021

COST CENTER: ATH SUPERVISION - COOS CAMPUS

POSITION	FTE	AMOUNT
CLASS SAL FT	1.00	42557
DIRECTOR/COACH	1.00	85102
FT FACULTY	0.00	0
FT SPECIALIST	1.00	40191
PT ASST. COACH	0.84	47500
PT COACHING	1.42	80262
	5.26	295612

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 4161 Athletics Playoffs

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
525			53111 General Supplies			
95,547	100,930	75,000	53217 Field Trip	75,000		
826			53219 Out of State Travel			
2,759	2,246		53331 Dues & Fees			
2,819	2,655		53515 Motor Pool			
	824		53518 Bus - Southwestern			
294	1,487		53520 Rental Vehicle			
<u>102,770</u>	<u>108,142</u>	<u>75,000</u>		<u>75,000</u>		
 <u>102,770</u>	 <u>108,142</u>	 <u>75,000</u>		 <u>75,000</u>		
 <u>102,770</u>	 <u>108,142</u>	 <u>75,000</u>		 <u>75,000</u>		
 <u>-7,415,018</u>	 <u>-5,663,500</u>	 <u>-6,775,204</u>		 <u>-6,392,334</u>		

**Southwestern Oregon Community College
2020-2021**

CURRY
Cost Center -- 1603 Curry Co. Store

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
-9,094	-3,492		45001 New Books Sales			
-6,787	-1,752		45002 Used Books Sales			
-2,817	-1,845		45003 Supplies Sales			
-1,299	-532		45004 Food Sales			
318	1,238		45005 Discount Sales			
606	558		45006 Sales Refunds			
-964	-920		45008 Gift Sales			
	-266		45290 Miscellaneous			
<u>-20,038</u>	<u>-7,010</u>					
<u>-20,038</u>	<u>-7,010</u>					
4,270	4,270		53352 Maintenance Contracts			
2,411	-33		53410 Materials for Resale			
1,044	521		53411 Food for Resale			
862			53412 Gifts/Clothing for Resale			
8,705	1,000		53441 New Books for Resale			
5,512	-1,013		53446 Used Books for Resale			
<u>22,804</u>	<u>4,745</u>					
<u>22,804</u>	<u>4,745</u>					
<u>2,766</u>	<u>-2,265</u>					

**Southwestern Oregon Community College
2020-2021**

CURRY
Cost Center -- 1701 Misc Instruction

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
56,900	63,244	60,300	51211 FT Faculty	62,400		
59,188	60,833	27,766	51311 PT Faculty			
6,435	10,692	8,060	51314 PT Summer Faculty	20,000		
122,523	134,769	96,126		82,400		
FTE: 2.23	2.34	1.37		FTE: 1.35		
17,343	18,360		52105 Employee Health Insurance-Em			
3,000	3,000		52106 HSA Employer Contributions			
10	10		52107 EAP			
187	192		52108 LT Disability Insurance			
164	148		52109 Life Insurance			
6,538	7,282		52111 PERS Debt Service			
4,054	4,810		52112 PERS Retirement			
372	449		52113 Unemployment Expense			
9,467	9,881		52120 Employer PR Taxes			
41,135	44,132					
350	625	453	53111 General Supplies	453		
2,869	2,672	3,445	53118 Class & Lab Supplies	2,995		
	226	416	53211 Operational Travel	416		
		208	53217 Field Trip	208		
		55	53317 Facility/Equipment Rental	55		
3,219	3,523	4,577		4,127		
166,877	182,424	100,703		86,527		
166,877	182,424	100,703		86,527		

BUDGET SALARY DETAIL
2020-2021

COST CENTER: MISC INSTRUCTION - CURRY CAMPUS

POSITION	FTE	AMOUNT
FACULTY FT	1.00	62400
PT FAC SUMMER	0.35	20000
	1.35	82400

**Southwestern Oregon Community College
2020-2021**

CURRY
Cost Center -- 1809 Community Education

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
45,047	37,656	4,833	51311 PT Faculty			
3,965	5,852	1,055	51314 PT Summer Faculty			
49,012	43,508	5,888				
FTE: 0.92	0.81			FTE:		
599	299		52111 PERS Debt Service			
409	185		52112 PERS Retirement			
120	112		52113 Unemployment Expense			
3,893	3,440		52120 Employer PR Taxes			
5,020	4,036					
211	137	483	53111 General Supplies	483		
887	357	850	53211 Operational Travel	850		
4,267	2,216	4,989	53317 Facility/Equipment Rental	2,000		
5,366	2,710	6,322		3,333		
59,398	50,255	12,210		3,333		
59,398	50,255	12,210		3,333		

**Southwestern Oregon Community College
2020-2021**

CURRY
Cost Center -- 2101 Instructional Supervision

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
22,927	42,500	42,500	51111 FT Management	43,775		
560	440		51112 Other Management			
48,831	51,278	51,278	51114 FT Supervisor/Confidential			
72,318	94,218	93,778		43,775		
FTE: 1.38	1.50	1.50		FTE: 0.50		
13,351	22,721		52105 Employee Health Insurance-Em			
3,200	6,400		52106 HSA Employer Contributions			
12	14		52107 EAP			
228	300		52108 LT Disability Insurance			
212	222		52109 Life Insurance			
7,192	7,277		52111 PERS Debt Service			
7,672	7,886		52112 PERS Retirement			
325	424		52113 Unemployment Expense			
5,447	7,100		52120 Employer PR Taxes			
37,640	52,345					
125	419	520	53111 General Supplies	1,005		
102	205	243	53211 Operational Travel	208		
228	623	763		1,213		
110,186	147,186	94,541		44,988		
110,186	147,186	94,541		44,988		

BUDGET SALARY DETAIL
2020-2021

COST CENTER: INSTRUCTIONAL SUPERVISION - CURRY CAMPUS

POSITION	FTE	AMOUNT
MGMT SAL FT	0.50	43775
SUPR/CONF FT	0.00	0
	0.50	43775

**Southwestern Oregon Community College
2020-2021**

CURRY
Cost Center -- 2401 Student Services Admin

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
73,201	84,328	46,270	51114 FT Supervisor/Confidential	50,172		
37,944	39,918	38,938	51411 FT Classified	40,519		
		800	51412 Classified Overtime	800		
29,044	31,489	30,177	51415 PT 20HR Classified	31,402		
338	1,743	2,400	51417 PT Casual/Temporary	2,400		
600	600	600	51421 Classified Other Pay	600		
770		200	51517 MASSC Temporary	200		
570			51665 Curry County			
142,468	158,078	119,385		126,093		
FTE: 3.85	3.84	2.90		FTE: 2.88		
42,729	37,751		52105 Employee Health Insurance-Em			
9,600	11,200		52106 HSA Employer Contributions			
29	38		52107 EAP			
340	385		52108 LT Disability Insurance			
425	427		52109 Life Insurance			
12,983	13,531		52111 PERS Debt Service			
8,181	8,648		52112 PERS Retirement			
641	706		52113 Unemployment Expense			
10,697	11,984		52120 Employer PR Taxes			
85,624	84,668					
1,047	620	1,208	53111 General Supplies	1,208		
1,585	871	1,594	53211 Operational Travel	1,594		
382	478	686	53354 Student Support	686		
4,056	3,912	3,778	53371 Leased Equipment	3,778		

**Southwestern Oregon Community College
2020-2021**

CURRY
Cost Center -- 2401 Student Services Admin

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
<u>1</u>			53509 IMC Printing/Copies			
7,071	5,880	7,266		7,266		
<u>235,163</u>	<u>248,626</u>	<u>126,651</u>		<u>133,359</u>		
235,163	248,626	126,651		133,359		

BUDGET SALARY DETAIL
2020-2021

COST CENTER: STUDENT SERVICES ADMIN - CURRY CAMPUS

POSITION	FTE	AMOUNT

20 HR PT CLASS SAL	0.78	31402
CLASS SAL FT	1.00	40519
PT CASUAL/TEMPORARY	0.10	2400
SUPR/CONF FT	1.00	50172

	2.88	124493

**Southwestern Oregon Community College
2020-2021**

CURRY
Cost Center -- 3209 Gen to College Support

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
22,927	42,500	42,500	51111 FT Management	43,775		
	440		51112 Other Management			
<u>22,927</u>	<u>42,940</u>	<u>42,500</u>		<u>43,775</u>		
FTE: 0.29	0.50	0.50		FTE: 0.50		
	8,702		52105 Employee Health Insurance-Em			
	3,200		52106 HSA Employer Contributions			
3	5		52107 EAP			
71	136		52108 LT Disability Insurance			
48	74		52109 Life Insurance			
2,254	2,149		52111 PERS Debt Service			
1,397	1,332		52112 PERS Retirement			
103	193		52113 Unemployment Expense			
<u>1,701</u>	<u>3,254</u>		52120 Employer PR Taxes			
5,576	19,045					
1,417	331	638	53111 General Supplies	638		
3,292	2,990	4,038	53112 Postage & Shipping	4,038		
439	845	1,070	53114 Printing Supplies	1,070		
5			53124 Cash - Over (Short)			
2,312	1,932	1,449	53125 Credit Card Fees	1,449		
55	56		53126 Bank Service Charges			
843	553	63	53151 Gasoline/Fuel/Propane	1,113		
80			53171 Equipment < \$5,000			
1,507	3,268	3,400	53211 Operational Travel	3,400		
2,200	3,120	5,797	53312 Outside Printing Services	5,797		
2,316	2,721	4,831	53316 Advertising	4,831		
8,844	8,244	10,162	53317 Facility/Equipment Rental	2,290		
403		725	53319 Meeting Expenses	725		
1,500	81	1,549	53321 Purchased Services	1,549		

CURRY 3209 Gen to College Support

**Southwestern Oregon Community College
2020-2021**

CURRY
Cost Center -- 3209 Gen to College Support

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
1,162	437	622	53331 Dues & Fees	497		
	1,236		53370 Insurance	755		
	834	1,500	53515 Motor Pool	1,500		
<u>26,375</u>	<u>26,649</u>	<u>35,844</u>		<u>29,652</u>		
 <u>54,878</u>	 <u>88,634</u>	 <u>78,344</u>		 <u>73,427</u>		
<u>54,878</u>	<u>88,634</u>	<u>78,344</u>		<u>73,427</u>		

BUDGET SALARY DETAIL
2020-2021

COST CENTER: GEN TO COLLEGE SUPPORT - CURRY CAMPUS

POSITION	FTE	AMOUNT

MGMT SAL FT	0.50	43775

	0.50	43775

**Southwestern Oregon Community College
2020-2021**

CURRY
Cost Center -- 3301 Plant Operations

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
33,460	31,171	32,781	51411 FT Classified	34,092		
11,395	14,728	15,177	51416 PT 10HR Classified	15,799		
	630		51417 PT Casual/Temporary			
	315		51418 Substitute			
600	200	600	51421 Classified Other Pay			
45,455	47,044	48,558		49,891		
FTE: 1.40	1.51	1.48		FTE: 1.48		
6,204	4,492		52105 Employee Health Insurance-Em			
1,600	2,400		52106 HSA Employer Contributions			
18	18		52107 EAP			
105	72		52108 LT Disability Insurance			
164	121		52109 Life Insurance			
3,754	4,192		52111 PERS Debt Service			
2,327	2,906		52112 PERS Retirement			
205	212		52113 Unemployment Expense			
3,512	3,613		52120 Taxes			
17,889	18,026					
5,619	5,737	6,960	53111 General Supplies	6,860		
59		3	53112 Postage & Shipping	3		
		242	53113 Software < \$5,000	242		
	210	242	53117 Computer Supplies	242		
2,452	3,577	4,332	53151 Gas/Fuel/Propane	3,382		
	1,837	242	53171 Equipment < \$5,000	242		
		187	53211 Operational Travel	187		
5,915			53314 Telephone Services			
24		193	53317 Facility Rental/Equipment	193		
9,420	3,607	14,976	53321 Purchased Services	14,976		
197		358	53331 Dues & Fees	483		

CURRY 3301 Plant Operations

**Southwestern Oregon Community College
2020-2021**

**CURRY
Cost Center -- 3301 Plant Operations**

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
25,873	28,442	38,586	53335 Electricity	35,313		
3,196	4,000	5,273	53336 Water/Sewer	3,810		
1,706	2,333	3,224	53337 Sanitation, Garbage	1,874		
9,746	14,850	15,432	53352 Maintenance Contracts	16,232		
1,332	1,456	1,449	53610 Equipment Repair	1,449		
176	409	483	53620 Vehicle Repair	483		
931	10,258	5,048	53630 Minor Building Repair	5,048		
<u>66,646</u>	<u>76,718</u>	<u>97,230</u>		<u>91,019</u>		
 <u>129,991</u>	 <u>141,789</u>	 <u>145,788</u>		 <u>140,910</u>		
 <u>129,991</u>	 <u>141,789</u>	 <u>145,788</u>		 <u>140,910</u>		
 <u>545,508</u>	 <u>695,465</u>	 <u>271,337</u>		 <u>227,744</u>		

BUDGET SALARY DETAIL
2020-2021

COST CENTER: PLANT OPERATIONS - CURRY CAMPUS

POSITION	FTE	AMOUNT
CLASS SAL FT	1.00	34092
PT 10HR CLASSIFIED	0.48	15799
	1.48	49891

**Southwestern Oregon Community College
2020-2021**

Fund -- 10 General Fund

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
0000 General Operations						
75,000		180,000	59025 Transfer to Special Projects	294,000		
1,201,856	1,221,522	1,344,944	59041 Transfer to Debt Service Fund	1,475,762		
133,825	103,047	178,869	59053 Transfer to Internal Service Fund	179,531		
<u>1,410,680</u>	<u>1,324,569</u>	<u>1,703,813</u>		<u>1,949,293</u>		
<u>1,410,680</u>	<u>1,324,569</u>	<u>1,703,813</u>		<u>1,949,293</u>		
<u>1,410,680</u>	<u>1,324,569</u>	<u>1,703,813</u>		<u>1,949,293</u>		
1911 Small Business Development Center						
40,000	40,000	40,000	59025 Transfer to Special Projects	40,000		
<u>40,000</u>	<u>40,000</u>	<u>40,000</u>		<u>40,000</u>		
<u>40,000</u>	<u>40,000</u>	<u>40,000</u>		<u>40,000</u>		
<u>40,000</u>	<u>40,000</u>	<u>40,000</u>		<u>40,000</u>		
2102 Library						
2,000	2,000	2,000	59025 Transfer to Special Projects			
<u>2,000</u>	<u>2,000</u>	<u>2,000</u>				
<u>2,000</u>	<u>2,000</u>	<u>2,000</u>				
<u>2,000</u>	<u>2,000</u>	<u>2,000</u>				
3301 Plant Operations						
381,000	381,000	381,000	59036 Transfer to Plant Fund	381,000		

**Southwestern Oregon Community College
2020-2021**

Fund -- 10 General Fund

<u>2017-2018 Actual</u>	<u>2018-2019 Actual</u>	<u>2019-2020 Adjusted Budget</u>		<u>2020-2021 Recommended</u>	<u>2020-2021 Approved</u>	<u>2020-2021 Adopted</u>
			3301 Plant Operations			
			59041 Transfer to Debt Service	243,661		
<u>381,000</u>	<u>381,000</u>	<u>381,000</u>		624,661		
381,000	381,000	381,000		624,661		
<u>381,000</u>	<u>381,000</u>	<u>381,000</u>		624,661		
381,000	381,000	381,000				
			3601 Operating Loan			
25,076		29,700	60001 Interest Expense	35,000		
1,500,000		3,770,000	60002 Principal Payment	3,500,000		
5,300	4,700	5,300	60003 Debt Service Admin			
<u>1,530,376</u>	<u>4,700</u>	<u>3,805,000</u>		3,535,000		
1,530,376	4,700	3,805,000		3,535,000		
<u>1,530,376</u>	<u>4,700</u>	<u>3,805,000</u>		3,535,000		
1,530,376	4,700	3,805,000				
			4009 Student Government/ASG			
2,000	2,000	2,000	59064 Transfer to Trust and Agency	2,000		
<u>2,000</u>	<u>2,000</u>	<u>2,000</u>		2,000		
2,000	2,000	2,000		2,000		
<u>2,000</u>	<u>2,000</u>	<u>2,000</u>		2,000		
2,000	2,000	2,000				

**Southwestern Oregon Community College
2020-2021**

Fund -- 10 General Fund

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
			4011 Student Rec Center			
15,784	18,180	11,117	59041 Transfer to Debt Service Fund	13,636		
15,784	18,180	11,117		13,636		
15,784	18,180	11,117		13,636		
15,784	18,180	11,117		13,636		
3,381,840	1,772,449	5,944,930		6,164,590		

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 2020 - 2021

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
<u>RESOURCES:</u>						
-1,281,830	-1,093,110	-1,460,000	41 State Revenues	-1,460,000		
-6,479,019	-5,855,922	-8,244,000	42 Federal Revenues	-8,244,000		
-274,284	-212,282	-300,000	45 Other Revenues	-300,000		
<u>-7,441</u>	<u>-18,329</u>		48 Transfer From Other Funds			
-8,042,574	-7,179,643	-10,004,000		-10,004,000		
<u>REQUIREMENTS:</u>						
92,512	60,286	94,000	51 Personnel Services	94,000		
7,942,621	7,101,028	9,910,000	55 Other Expenses	9,910,000		
<u>7,441</u>	<u>18,329</u>		59 Transfers			
8,042,574	7,179,643	10,004,000		10,004,000		

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 4302 Fed PELL Grant

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
-4,960	-4,110		42150 Administrative Allowance			
-3,154,652	-2,775,727	-3,800,000	42330 Federal Financial Aid	-3,800,000		
-3,159,612	-2,779,837	-3,800,000		-3,800,000		
-3,159,612	-2,779,837	-3,800,000		-3,800,000		
3,154,652	2,775,727	3,800,000	55111 Student Aid	3,800,000		
4,960	4,110		55903 Administrative Expense			
3,159,612	2,779,837	3,800,000		3,800,000		
3,159,612	2,779,837	3,800,000		3,800,000		

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 4304 Fed SEOG Grant

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
-73,934	-73,934	-100,000	42330 Federal Financial Aid	-100,000		
-73,934	-73,934	-100,000		-100,000		
-7,441	-18,329		48023 Transfer from Financial Aid			
-7,441	-18,329					
-81,375	-92,263	-100,000		-100,000		
81,375	92,263	100,000	55111 Student Aid	100,000		
81,375	92,263	100,000		100,000		
81,375	92,263	100,000		100,000		

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 4333 Federal Work Study

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
	-5,308		42150 Administrative Allowance			
-85,289	-63,562	-94,000	42330 Federal Financial Aid	-94,000		
-85,289	-68,870	-94,000		-94,000		
-85,289	-68,870	-94,000		-94,000		
		94,000	51600 ***Federal Work Study***	94,000		
3,953	1,754		51601 Fine Arts			
3,537			51602 Music			
1,575			51603 EMS			
1,300			51604 International Students			
	137		51605 ESPS			
	4,594		51606 Fire Science			
	439		51607 Institutional Research			
660			51611 Computer Science			
948	1,869		51622 STEPS/JOB Program			
10,293	4,869		51633 Fitness Center			
	714		51646 Welding Lab			
5,224	3,203		51659 OCCI			
528			51661 Office of Instruction			
9,519			51662 Library			
2,583	2,305		51663 Media Services			
2,620	5,201		51664 IMC			
1,856			51665 Curry County			
23	252		51668 Admissions			
3,135	3,712		51669 Guidance & Counseling			
243			51670 Financial Aid Admin			
3,589	1,390		51671 Admissions			
890	1,921		51675 Presidents Office			
3,479	1,315		51677 Personnel			

4333 Federal Work Study

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 4333 Federal Work Study

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
4,450	3,347		51678 Information Technology			
323	281		51679 Ed Talent Search			
3,424	2,758		51680 Gen to College Support			
3,100	567		51681 Plant Operations			
4,965			51683 Grounds Maintenance			
3,128	3,162		51688 Bookstore			
2,504	1,444		51698 Upward Bound			
<u>77,848</u>	<u>45,233</u>	<u>94,000</u>		<u>94,000</u>		
FTE: 3.74	2.07	4.52		FTE: 3.92		
	5,308		55903 Administrative Expense			
	<u>5,308</u>					
<u>77,848</u>	<u>50,541</u>	<u>94,000</u>		<u>94,000</u>		
<u>-7,441</u>	<u>-18,329</u>					

BUDGET SALARY DETAIL
2020-2021

COST CENTER: FEDERAL WORK STUDY - COOS CAMPUS

POSITION	FTE	AMOUNT
FEDERAL WORK STUDY	3.92	94000
	3.92	94000

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 4334 FWS - Community Service

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
-8,382	-9,869		42330 Federal Financial Aid			
-8,382	-9,869					
-8,382	-9,869					
3,982	1,440		51623 ABE			
4,400			51624 Dev Ed/ABE Clerical			
	8,429		51662 Library			
8,382	9,869					
FTE: 0.40	0.45			FTE:		
8,382	9,869					

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 4335 FWS - America Reads

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
-6,282	-5,185		42330 Federal Financial Aid			
-6,282	-5,185					
-6,282	-5,185					
6,282	5,185		51694 Child Care Center			
6,282	5,185					
FTE: 0.30	0.24			FTE:		
6,282	5,185					

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 4501 State Opportunity Grant

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
-797,205	-673,469	-825,000	41310 State Student Financial Aid	-825,000		
-797,205	-673,469	-825,000		-825,000		
-797,205	-673,469	-825,000		-825,000		
797,205	673,469	825,000	55111 Student Aid	825,000		
797,205	673,469	825,000		825,000		
797,205	673,469	825,000		825,000		

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 4601 OS Assist Comm/PA

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
-74,563	-68,867	-100,000	41310 State Student Financial Aid	-100,000		
-74,563	-68,867	-100,000		-100,000		
-74,563	-68,867	-100,000		-100,000		
74,563	68,867	100,000	55111 Student Aid	100,000		
74,563	68,867	100,000		100,000		
74,563	68,867	100,000		100,000		

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 4602 Oregon Promise

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
-384,962	-335,027	-500,000	41310 State Student Financial Aid	-500,000		
-384,962	-335,027	-500,000		-500,000		
-384,962	-335,027	-500,000		-500,000		
384,962	335,027	500,000	55111 Student Aid	500,000		
384,962	335,027	500,000		500,000		
384,962	335,027	500,000		500,000		

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 4701 Federal Stafford Loans

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
-2,827,749	-2,641,764	-3,800,000	42330 Federal Financial Aid	-3,800,000		
-2,827,749	-2,641,764	-3,800,000		-3,800,000		
-52	-29		45110 Checking Interest			
-52	-29					
-2,827,801	-2,641,793	-3,800,000		-3,800,000		
2,827,749	2,641,764	3,800,000	55111 Student Aid	3,800,000		
52	29		55898 Miscellaneous Disbursement			
2,827,801	2,641,793	3,800,000		3,800,000		
2,827,801	2,641,793	3,800,000		3,800,000		

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 4711 Federal Plus Loans

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
-317,771	-276,464	-450,000	42330 Federal Financial Aid	-450,000		
-317,771	-276,464	-450,000		-450,000		
-317,771	-276,464	-450,000		-450,000		
317,771	276,464	450,000	55111 Student Aid	450,000		
317,771	276,464	450,000		450,000		
317,771	276,464	450,000		450,000		

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 4722 Alaska Loans

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
-18,351	-25,000	-25,000	45317 Private Loan/Grant	-25,000		
-18,351	-25,000	-25,000		-25,000		
-18,351	-25,000	-25,000		-25,000		
18,351	25,000	25,000	55111 Student Aid	25,000		
18,351	25,000	25,000		25,000		
18,351	25,000	25,000		25,000		

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 4733 Alternative Loans

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
-255,881	-187,253	-275,000	45317 Private Loan/Grant	-275,000		
-255,881	-187,253	-275,000		-275,000		
-255,881	-187,253	-275,000		-275,000		
255,881	187,253	275,000	55111 Student Aid	275,000		
255,881	187,253	275,000		275,000		
255,881	187,253	275,000		275,000		

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 4801 Outside Agency EFT Scholarship

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
-25,100	-15,747	-35,000	41310 State Student Financial Aid	-35,000		
-25,100	-15,747	-35,000		-35,000		
-25,100	-15,747	-35,000		-35,000		
25,100	15,747	35,000	55111 Student Aid	35,000		
25,100	15,747	35,000		35,000		
25,100	15,747	35,000		35,000		
-7,441	-18,329					

**Southwestern Oregon Community College
2020-2021**

Fund -- 23 Financial Aid Fund

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
			4333 Federal Work Study			
7,441	18,329		59023 Transfer to Financial Aid Fund			
7,441	18,329					
7,441	18,329					
7,441	18,329					
7,441	18,329					

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 2020 - 2021

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
<u>RESOURCES:</u>						
-1,204,504	-1,447,291	-1,369,951	31 Fund Balance	-1,533,253		
-693,271	-775,720	-3,535,553	41 State Revenues	-675,803		
-2,712,280	-2,098,054	-3,938,713	42 Federal Revenues	-4,531,137		
-288,501	-264,692	-407,636	44 Tuition And Fee Revenues	-505,800		
-629,026	-1,190,466	-1,420,550	45 Other Revenues	-1,384,236		
-165,745	-52,586	-309,512	48 Transfer From Other Funds	-334,000		
-5,693,326	-5,828,810	-10,981,915		-8,964,229		
<u>REQUIREMENTS:</u>						
2,049,183	1,848,425	2,224,246	51 Personnel Services	2,165,554		
1,030,451	953,236	1,294,728	52 Payroll Costs/Benefits	1,214,429		
730,711	1,045,924	3,104,384	53 Materials And Services	2,707,871		
39,768	47,918	798,513	55 Other Expenses	1,434,766		
267,977	62,678	2,802,491	57 Equipment	614,000		
		4,505	58 Site/Facilities	25,000		
107,451	131,097	353,048	59 Transfers	402,609		
1,467,784	1,739,532	400,000	59 Unappropriated Fund Balance	400,000		
5,693,326	5,828,810	10,981,915		8,964,229		

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

Program	Budget	
Adult Basic Education - Comprehensive (FTE 1.04)	64,628	
Adult Basic Education - Accountability (FTE 0.75)	60,760	
subtotal Adult Basic Education		125,388
Special Projects Administration (FTE 0.77)		822,000
Misc. Revenue & Expense (FTE 5.96)		1,858,357
Business Development Center - Gen. Fund Support (FTE 0.30)	40,000	
Business Development Center - State Support (FTE 0.50)	72,000	
Business Development Center - Program Income	7,000	
Business Development Center - SBA grant (FTE 0.20)	54,205	
subtotal Business Development Center		173,205
Resource & Referral - Network CCD (OCC) (FTE 4.98)	570,000	
Resource & Referral - Baby Promise (FTE 2.20)	1,385,375	
subtotal Resource & Referral		1,955,375
Library Equipment Reserve		21,000
Family Center - ORCCA (FTE 0.55)	27,138	
Family Center - DHS (FTE 0.75)		
Family Center - Program Income	17,000	
Family Center - Miscellaneous Grants (FTE 0.96)	56,536	
Family Center - Oregon Community Foundation (FTE 1.44)	12,000	
Subtotal - Family Center		112,674

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

Program	Budget	
Curry - Community Ed (FTE 0.74)	76,000	
Curry - North	3,500	
Curry - Lease	433,324	
subtotal - Curry		512,824
Pathways to Opportunity (FTE 1.50)	131,119	
OR Educational Resources	9,750	
College Goal	3,600	
Study Abroad	80,000	
JumpStart	7,775	
Developmental Ed Redesign	5,350	
Faculty Excellence	5,000	
Industry Advisory (FTE 0.04)	6,300	
Pathways (FTE 0.61)	47,830	
Veterans Instructional Administration	1,900	
PAC Operating	29,300	
Facility Use	17,000	
Arts & Lectures	16,818	
EMT Exams (FTE 0.13)	4,000	
CTE Development	22,000	
ITS Development	22,000	
Foundation Reimbursable Expenses (FTE 0.50)	55,000	
College Now (FTE 0.11)	10,000	
Talent Search (FTE 3.88)	397,718	
Student Support Services (FTE 3.70)	390,957	
Talent Search II (FTE 2.10)	320,524	
Upward Bound (FTE 2.53)	362,531	
Upward Bound Program Income	5,000	
Talent Search/Upward Bound Local Grants	8,500	
subtotal Trio		1,485,230

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

Program	Budget
University Center Contract (FTE 1.50)	202,660
Burning Glass	77,000
Fitness for Recovery	4,706
Carl Perkins Professional/Technical Education	125,020
VOCA/SAFE	95,874
STEP - SNAP 50/50 (FTE 1.84)	304,227
DHS - Jobs Plus (FTE 1.55)	142,072
 Title III (FTE 0.55)	 104,375
 Extended Learning (FTE 0.57)	 76,400
Mobile Welding Lab (FTE 0.09)	33,000
International Students (FTE 1.0)	200,000
Korean ESL program (FTE 0.21)	54,000
SWOCC Productions	4,100
Total	8,964,229

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 2020 - 2021

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
<u>RESOURCES:</u>						
-432,324	-659,509	-141,239	31 Fund Balance	-320,000		
-43,178	-34,395	-25,000	45 Other Revenues	-26,000		
-190,818	-179,975	-227,941	48 Transfer From Other Funds	-183,776		
		-525,820	49 Fund Balance	-500,320		
<u>-666,320</u>	<u>-873,879</u>	<u>-920,000</u>		<u>-1,030,096</u>		
<u>REQUIREMENTS:</u>						
		10,000	51 Personnel Services	10,000		
		5,000	52 Payroll Costs/Benefits	5,000		
6,811	6,589	605,000	53 Materials And Services	547,736		
		300,000	57 Equipment	445,000		
			59 Transfers	22,360		
<u>659,509</u>	<u>867,290</u>		59 Unappropriated Fund Balance			
<u>666,320</u>	<u>873,879</u>	<u>920,000</u>		<u>1,030,096</u>		

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 8601 Gen Insurance

<u>2017-2018 Actual</u>	<u>2018-2019 Actual</u>	<u>2019-2020 Adjusted Budget</u>		<u>2020-2021 Recommended</u>	<u>2020-2021 Approved</u>	<u>2020-2021 Adopted</u>
-374,105	-412,495		31020 Unreserved - Undesignated			
-374,105	-412,495					
-374,105	-412,495					
		-4,000	45217 Expense Reimbursements	-4,000		
-13,557	-2,758	-20,000	45221 Insurance Proceeds	-20,000		
-26,833	-27,846		45290 Miscellaneous			
-40,390	-30,604	-24,000		-24,000		
		-425,000	49990 Beginning Fund Balance (Budge	-490,000		
		-425,000		-490,000		
-40,390	-30,604	-449,000		-514,000		
		10,000	51000 ***Personal Services***	10,000		
		10,000		10,000		
FTE: 0.48				FTE: 0.42		
		5,000	52190 PR Costs/Fringe	5,000		
		5,000		5,000		
		119,000	53171 Equipment < \$5,000	226,640		
2,000			53620 Vehicle Repair			
2,000		119,000		226,640		

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 8601 Gen Insurance

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
		225,000	57000 ***Capital Expenses >\$5,000***	250,000		
		225,000		250,000		
2,000		359,000		491,640		
-412,495	-443,099	-90,000		-22,360		

BUDGET SALARY DETAIL
2020-2021

COST CENTER: GEN INSURANCE - COOS CAMPUS

POSITION	FTE	AMOUNT
PERSONNEL SERVICES	0.42	10000
	0.42	10000

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 8602 Athletic Reserve

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
-15,998	-11,187		31020 Unreserved - Undesignated			
-15,998	-11,187					
-15,998	-11,187					
		-6,500	49990 Beginning Fund Balance (Budge	-10,000		
		-6,500		-10,000		
		-6,500		-10,000		
4,811	6,589	6,500	53370 Insurance	10,000		
4,811	6,589	6,500		10,000		
4,811	6,589	6,500		10,000		
-11,187	-4,597					

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 8801 Fitness Center

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
-323	-323		31020 Unreserved - Undesignated			
-323	-323					
-323	-323					
		-320	49990 Beginning Fund Balance (Budge	-320		
		-320		-320		
		-320		-320		
		320	53171 Equipment < \$5,000	320		
		320		320		
		320		320		
-323	-323					

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 8803 Vending Reserve

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
-91,478	-94,265		31020 Unreserved - Undesignated			
-91,478	-94,265					
-91,478	-94,265					
-2,788	-3,792	-1,000	45015 Vending Sales			
-2,788	-3,792	-1,000				
		-94,000	49990 Beginning Fund Balance (Budge			
		-94,000				
-2,788	-3,792	-95,000				
		95,000	53111 General Supplies			
		95,000				
		95,000				
-94,265	-98,057					

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 8805 Student Housing Reserve

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
69,579	-108,565	-108,565	31020 Unreserved - Undesignated	-180,000		
69,579	-108,565	-108,565		-180,000		
69,579	-108,565	-108,565		-180,000		
-178,144	-167,301	-154,941	48057 Transfer from Enterprise Fund	-64,776		
-178,144	-167,301	-154,941		-64,776		
-178,144	-167,301	-154,941		-64,776		
		90,000	53171 Equipment < \$5,000	61,329		
		251,293	53321 Purchased Services	183,447		
		12,213	53358 Facilities			
		353,506		244,776		
		353,506		244,776		
-108,565	-275,866	90,000				

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 8806 OCCl Reserve

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
		-63,000	48057 Transfer from Enterprise Fund	-69,000		
		-63,000		-69,000		
		-63,000		-69,000		
		13,000	53321 Purchased Services	19,000		
		13,000		19,000		
		50,000	57000 ***Capital Expenses >\$5,000***	50,000		
		50,000		50,000		
		63,000		69,000		

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 8808 Dining Services

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
-20,000	-32,674	-32,674	31020 Unreserved - Undesignated	-140,000		
-20,000	-32,674	-32,674		-140,000		
-20,000	-32,674	-32,674		-140,000		
			45015 Vending Sales	-2,000		
				-2,000		
-12,674	-12,674	-10,000	48057 Transfer from Enterprise Fund	-10,000		
-12,674	-12,674	-10,000		-10,000		
-12,674	-12,674	-10,000		-12,000		
		17,674	53321 Purchased Services	27,000		
		17,674		27,000		
		25,000	57010 Equipment > \$5,000	125,000		
		25,000		125,000		
		42,674		152,000		
-32,674	-45,348					

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 8809 Neighborhood Facility Reserve

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
_____	_____	_____	48057 Transfer from Enterprise Fund	<u>-40,000</u>		
				-40,000		
_____	_____	_____		<u>_____</u>		
				-40,000		
_____	_____	_____	53321 Purchased Services	<u>20,000</u>		
				20,000		
_____	_____	_____	57010 Equipment >\$5,000	<u>20,000</u>		
				20,000		
_____	_____	_____		<u>_____</u>		
				40,000		
_____	_____	_____		<u>_____</u>		
_____	_____	_____		<u>_____</u>		
-659,509	-867,290			-22,360		

Southwestern Oregon Community College
2020-2021

Fund -- 29 Reserve Fund

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
			8601 Gen Insurance			
			59010 Transfer to General Fund	22,360		
				22,360		
				22,360		
				22,360		
				22,360		

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 2020 - 2021

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
<u>RESOURCES:</u>						
-8,406,289	-3,711,046	-3,064,171	31 Fund Balance	-989,171		
-670,660	-2,462,430	-9,856,413	41 State Revenues			
		-3,000,000	42 Federal Revenues			
-1,819,244	-21,850,699	-21,370,108	45 Other Revenues	-5,725,000		
	-1,185,876		45 Loan Proceeds			
-745,427	-463,334	-747,000	48 Transfer From Other Funds	-381,000		
-11,641,621	-29,673,385	-38,037,692		-7,095,171		
<u>REQUIREMENTS:</u>						
		4,000	51 Personnel Services			
		1,000	52 Payroll Costs/Benefits			
1,402,255	782,522	299,000	53 Materials And Services	49,000		
	8,049,600		55 Other Expenses			
5,100		5,000	57 Equipment	130,000		
997,632	3,399,617	37,112,692	58 Site/Facilities	6,666,171		
364,427	82,334	616,000	59 Transfers	250,000		
3,872,206	17,359,311		59 Unappropriated Fund Balance			
5,000,000			60 Debt Service			
11,641,621	29,673,385	38,037,692		7,095,171		

**SOUTHWESTERN OREGON COMMUNITY COLLEGE
PLANNED PUBLIC IMPROVEMENT SUMMARY**

FISCAL YEAR 2020-2021

Project Number	Project Name	Project Type	Project Location	Estimated Project Cost	Agency or Contracted Work
1	Turf Field Replacements	Exterior	Coos Bay, OR	\$600,000	Contract Work
2	Track Resurfacing	Exterior	Coos Bay, OR	\$200,000	Contract Work
3	Empire Hall Grease Trap	Exterior Interior Equipment	Coos Bay, OR	\$75,000	Contract Work, In-House Labor
4	Health & Science Building	Exterior Interior Equipment	Coos Bay, OR	\$4,000,000	Contract Work
5	Johnson Controls Energy Performance Contract	Exterior Interior Equipment	Coos Bay, OR	\$1,725,000	Contract Work
6	Door Access Controls Upgrades	Exterior Interior Equipment	Coos Bay, OR	\$50,000	Contract Work, In-House Labor
			Total	\$6,650,000	

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
2020-2023**

Priority	Project Description	In-House or Contract	Add to Useful Life	Estimate
2020-2021				
1	ADA/Safety Compliance as needed	Contract/In-House	No	5,000
2	Prosper Hall and Rec Center: Seal Gym Floors and Classroom Floors	Contract	No	4,000
1	Replace Family Center Playground Equipment	Contract	Yes	15,000
1	Master Rekeying Door Lock Upgrades	Contract/In-House	Yes	30,000
1	Sunset Hall HVAC Replacement	Contract	Yes	15,000
2	HVAC Upgrades DDC Controls - Eden Hall	Contract	Yes	25,000
2	Flooring - Empire Hall, Sitkum Hall	Contract	No	25,000
2	Lampa Hall - Window Replacement	Contract/In-House	Yes	12,000
	Total			131,000

Priority	Project Description	In-House or Contract		Estimate
2021-2022				
1	ADA Compliance as needed	Contract/In-House	No	5,000
1	Safety Issues as needed	Contract/In-House	No	5,000
1	Prosper Hall and Rec Center: Seal Gym Floors and Classroom Floors	Contract	No	4,000
2	Flooring - Miscellaneous	Contract	No	25,000
1	Master Rekeying Door Lock Upgrades	Contract/In-House	Yes	40,000
2	HVAC Upgrades DDC Controls - Stensland Hall	Contract	Yes	25,000
2	HVAC Upgrades DDC Controls - OCCI	Contract	Yes	27,000
	Total			131,000
Priority	Project Description	In-House or Contract		Estimate
2022-2023				
1	ADA Compliance as needed	Contract/In-House	No	5,000
1	Safety Issues as needed	Contract/In-House	No	5,000
1	Prosper Hall and Rec Center: Seal Gym Floors and Classroom Floors	Contract	No	4,000
2	Parking Lot/Pedestrian Improvements	Contract/In-House	Yes	27,000
1	Roof Alterations/Walkway Cover - Sumner, Sunset, Eden, Lampa, Fairview	Contract/In-House	Yes	45,000
2	Flooring - Miscellaneous	Contract/In-House	Yes	45,000
	Total			131,000

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 2020 - 2021

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
<u>RESOURCES:</u>						
1	-5,246		31 Fund Balance			
	-1,199,745	-1,272,321	41 State Revenues	-1,332,881		
-1,220,087	-17,551	-427,491	45 Other Revenues	-355,275		
<u>-1,217,640</u>	<u>-1,239,702</u>	<u>-1,856,204</u>	48 Transfer From Other Funds	<u>-1,921,648</u>		
-2,437,726	-2,462,244	-3,556,016		-3,609,804		
<u>REQUIREMENTS:</u>						
<u>2,432,480</u>	<u>2,397,900</u>	<u>3,556,016</u>	60 Debt Service	<u>3,609,804</u>		
2,437,726	2,462,244	3,556,016		3,609,804		

Southwestern Oregon Community College
Summary of Debt Service Payments
For the 2020-2021 Budget

Fund	Lender	Date	Description	Original Principal Amt. Issued	FY20-21					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	371,312	127,283	14,183	113,100	258,212	6/1/2025
57	x Wells Fargo NW, National Assn	8/1/2013	Student Housing Phase III	1,424,530	345,044	109,395	11,895	97,500	247,544	6/1/2025
57	x U.S. Bank Trust, National Assn	3/3/2017	Student Housing Phase II	509,078	403,158	69,418	16,127	53,291	349,867	5/1/2026
57	x U.S. Bank Trust, National Assn	3/3/2017	Student Housing Phase IV	1,643,122	1,301,250	224,056	52,051	172,005	1,129,245	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	7,967	7,967	0	199,237	5/1/2031
57	x Wells Fargo NW, National Assn	8/1/2013	Culinary Facility	613,984	154,274	51,833	5,033	46,800	107,474	6/1/2025
57	x U.S. Bank Trust, National Assn	3/3/2017	Culinary Facility	1,904,967	1,508,615	259,760	60,345	199,415	1,309,200	5/1/2026
Subtotal - Enterprise Fund				11,271,771	5,779,617	909,606	227,495	682,111	5,097,506	
41	x Key Government Finance	12/29/2016	Coach Bus	160,000	25,034	25,385	351	25,034	0	1/10/2021
41	x Bay Cap	3/1/2018	Rec Ctr. Exercise Equipment	47,719	13,085	13,636	551	13,085	0	3/1/2021
41	x Raymond Leasing Corporation	4/15/2018	3 Maintenance Carts	40,675	25,220	9,654	1,619	8,035	17,185	5/4/2023
41	x Ford Credit	3/9/2017	1- 2017 Ford 15 Pass. Wagon	78,045	5,208	5,350	142	5,208	0	9/9/2020
41	x Ford Credit	10/20/2017	1- 2018 Ford 15 Pass. Wagon	40,320	10,666	11,145	479	10,666	0	4/20/2021
41	x Ford Credit	4/1/2018	1- 2018 Ford 15 Pass. Wagon	40,320	15,873	11,326	926	10,400	5,473	11/20/2021
41	x Ford Credit	11/1/2019	1- 2019 Ford 15 Pass. Wagon	43,461	29,014	10,837	1,795	9,042	19,972	5/1/2023
41	x Ford Credit	11/1/2019	1- 2019 Ford 15 Pass. Wagon	43,461	29,014	10,837	1,795	9,042	19,972	5/1/2023
41	x U.S. Bank Trust, National Assn	5/1/2019	Deferred Maintenance	1,815,000	1,745,000	132,800	67,800	65,000	1,680,000	5/1/2039
41	x U.S. Bank Trust, National Assn	3/3/2017	Performing Arts Center	88,743	70,279	12,102	2,812	9,290	60,989	5/1/2026
41	x Wells Fargo NW, National Assn	8/1/2013	Performing Arts Center	777,016	179,140	60,547	5,947	54,600	124,540	6/1/2025
Subtotal - 41-8901				3,174,760	2,147,533	303,619	84,217	219,402	1,928,131	
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	1,180,000	384,250	44,250	340,000	840,000	5/1/2044
Subtotal - 41-8908				10,630,000	10,625,000	787,525	447,525	340,000	10,285,000	
41	x U.S. Bank Trust, National Assn	5/1/2019	H&S Building - 41-8909	4,530,000	4,360,000	334,400	169,400	165,000	4,195,000	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	290,230	86,692	8,692	78,000	212,230	6/1/2025
41	x U.S. Bank Trust, National Assn	3/3/2017	Student Rec Center	3,314,159	2,624,608	451,916	104,985	346,931	2,277,677	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	4,110,258	586,412	161,481	424,931	3,685,327	
41	x U.S. Bank Trust, National Assn	3/3/2017	Dryvit Repairs 41-8905	229,931	182,091	31,354	7,284	24,070	158,021	5/1/2026
41	x Wells Fargo NW, National Assn	2/24/2004	PERS UAL 41-8906	13,075,000	9,230,000	1,332,881	507,881	825,000	8,405,000	6/30/2028
Subtotal - Fund 41				42,986,051	36,423,499	3,606,929	1,608,526	1,998,403	34,425,096	
Total				54,257,822	42,203,116	4,516,535	1,836,021	2,680,514	39,522,602	

**Southwestern Oregon Community College
2020-2021**

Fund -- 41 Debt Service Fund

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
			8901 Debt Service			
104,495	30,194	236,190	60001 Interest Expense	84,217		
305,622	247,717	243,447	60002 Principal Payment	219,402		
113		1,000	60003 Debt Service Admin			
<u>410,229</u>	<u>277,911</u>	<u>480,637</u>		<u>303,619</u>		
<u>410,229</u>	<u>277,911</u>	<u>480,637</u>		<u>303,619</u>		
<u>410,229</u>	<u>277,911</u>	<u>480,637</u>		<u>303,619</u>		
			8903 Curry Campus Debt Service			
230,724	230,729	230,738	60001 Interest Expense	230,738		
433	375	1,500	60003 Debt Service Admin			
<u>231,157</u>	<u>231,104</u>	<u>232,238</u>		<u>230,738</u>		
<u>231,157</u>	<u>231,104</u>	<u>232,238</u>		<u>230,738</u>		
<u>231,157</u>	<u>231,104</u>	<u>232,238</u>		<u>230,738</u>		
			8904 Student Rec Center			
195,025	186,032	195,026	60001 Interest Expense	161,481		
294,220	338,330	294,221	60002 Principal Payment	424,931		
520	838	1,451	60003 Debt Service Admin	375		
<u>489,765</u>	<u>525,200</u>	<u>490,698</u>		<u>586,787</u>		
<u>489,765</u>	<u>525,200</u>	<u>490,698</u>		<u>586,787</u>		
<u>489,765</u>	<u>525,200</u>	<u>490,698</u>		<u>586,787</u>		

**Southwestern Oregon Community College
2020-2021**

Fund -- 41 Debt Service Fund

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
			8905 Dryvit			
8,951	8,628	8,951	60001 Interest Expense	7,284		
9,867	14,801	9,867	60002 Principal Payment	24,070		
19			60003 Debt Service Admin			
<u>18,837</u>	<u>23,429</u>	<u>18,818</u>		<u>31,354</u>		
<u>18,837</u>	<u>23,429</u>	<u>18,818</u>		<u>31,354</u>		
<u>18,837</u>	<u>23,429</u>	<u>18,818</u>		<u>31,354</u>		
			8906 PERS UAL			
609,523	581,433	609,657	60001 Interest Expense	507,881		
540,000	630,000	540,000	60002 Principal Payment	825,000		
2,500	2,500	3,200	60003 Debt Service Admin	2,500		
<u>1,152,023</u>	<u>1,213,933</u>	<u>1,152,857</u>		<u>1,335,381</u>		
<u>1,152,023</u>	<u>1,213,933</u>	<u>1,152,857</u>		<u>1,335,381</u>		
<u>1,152,023</u>	<u>1,213,933</u>	<u>1,152,857</u>		<u>1,335,381</u>		
			8907 IT Equipment Lease			
9,948	6,609	9,948	60001 Interest Expense			
<u>120,521</u>	<u>119,714</u>	<u>120,522</u>	60002 Principal Payment			
<u>130,470</u>	<u>126,323</u>	<u>130,470</u>				
<u>130,470</u>	<u>126,323</u>	<u>130,470</u>				
<u>130,470</u>	<u>126,323</u>	<u>130,470</u>				

**Southwestern Oregon Community College
2020-2021**

Fund -- 41 Debt Service Fund

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
			8908 Energy Savings			
			60001 Interest Expense	447,525		
			60002 Principal Payment	340,000		
				<u>787,525</u>		
				787,525		
				<u>787,525</u>		
				787,525		
			8909 Health & Science Bond			
			60001 Interest Expense	169,400		
			60002 Principal Payment	165,000		
				<u>334,400</u>		
				334,400		
				<u>334,400</u>		
				334,400		
<u>2,432,480</u>	<u>2,397,900</u>	<u>2,505,718</u>		<u>3,609,804</u>		

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 2020 - 2021

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
<u>RESOURCES:</u>						
-307,950	-357,776	-367,391	45 Other Revenues	-327,946		
<u>-133,825</u>	<u>-103,047</u>	<u>-206,489</u>	48 Transfer From Other Funds	<u>-179,531</u>		
-441,774	-460,823	-573,880		-507,477		
<u>REQUIREMENTS:</u>						
135,164	135,709	147,400	51 Personnel Services	121,168		
83,534	82,262	94,137	52 Payroll Costs/Benefits	82,969		
<u>223,076</u>	<u>242,851</u>	<u>332,343</u>	53 Materials And Services	<u>303,340</u>		
441,774	460,823	573,880		507,477		

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 3202 Print Shop

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
-10,634	-12,265	-12,262	45003 Supplies Sales	-12,262		
-125,202	-134,306	-112,495	45202 IMC Printing/Copies	-112,495		
		-1,000	45217 Expense Reimbursements	-1,000		
<u>-135,835</u>	<u>-146,571</u>	<u>-125,757</u>		<u>-125,757</u>		
-28,371	-26,797	-91,723	48010 Transfer from General Fund	-48,480		
<u>-28,371</u>	<u>-26,797</u>	<u>-91,723</u>		<u>-48,480</u>		
<u>-164,206</u>	<u>-173,368</u>	<u>-217,480</u>		<u>-174,237</u>		
46,208	48,425	47,994	51114 FT Supervisor/Confidential	44,562		
		1,800	51412 Classified Overtime			
18,548	16,237	20,896	51416 PT 10HR Classified			
	348	6,000	51417 PT Casual/Temporary	7,800		
		2,756	51525 Other Salaries	1,337		
<u>64,756</u>	<u>65,009</u>	<u>79,446</u>		<u>53,699</u>		
FTE: 1.79	1.69	2.14		FTE: 1.25		
20,289	21,274		52105 Employee Health Insurance-Em	24,928		
3,492	3,492		52106 HSA Employer Contributions			
26	25		52107 EAP	10		
137	154		52108 LT Disability Insurance	147		
179	162		52109 Life Insurance	143		
			52110 Workers Compensation	644		
6,080	6,429		52111 PERS Debt Service	4,770		
3,769	4,015		52112 PERS Retirement	4,956		
291	291		52113 Unemployment Expense	162		
4,895	4,880		52120 Taxes	4,108		

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 3202 Print Shop

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
		47,864	52190 PR Costs/Fringe			
39,158	40,722	47,864		39,868		
1,019	1,382	2,000	53111 General Supplies	2,000		
		100	53112 Postage & Shipping	100		
14,245	13,209	15,000	53114 Printing Supplies	15,000		
652	4,732	1,970	53171 Equipment < \$5,000	1,970		
		300	53211 Operational Travel	1,500		
2,922	4,874	6,200	53312 Outside Printing Services	6,500		
22,524	23,535	31,000	53352 Maintenance Contracts	31,000		
18,930	19,905	33,000	53371 Leased Equipment	22,000		
		100	53509 IMC Printing/Copies	100		
		500	53610 Equipment Repair	500		
60,293	67,637	90,170		80,670		
164,206	173,368	217,480		174,237		

BUDGET SALARY DETAIL
2020-2021

COST CENTER: PRINT SHOP - COOS CAMPUS

POSITION	FTE	AMOUNT

10 HR PT CLASS SAL	0.00	0
10 HR PT CLASS SAL	0.00	0
PT CASUAL/TEMPORARY	0.33	7800
SUPR/CONF FT	1.00	44562

	1.25	52362

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 3208 Motor Pool

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
-127,919	-151,034	-132,189	45231 Motor Pool Mileage	-132,189		
-127,919	-151,034	-132,189		-132,189		
-103,281	-71,636	-98,248	48010 Transfer from General Fund	-118,133		
-103,281	-71,636	-98,248		-118,133		
-231,200	-222,670	-230,437		-250,322		
69,030	69,800	64,475	51411 FT Classified	63,527		
529			51418 Substitute	500		
850	900	900	51421 Classified Other Pay	900		
		2,579	51525 Other Salaries	2,542		
70,408	70,700	67,954		67,469		
FTE: 1.50	1.50	1.50		FTE: 1.50		
22,114	19,004		52105 Employee Health Insurance-Em	21,615		
4,798	4,800		52106 HSA Employer Contributions			
14	14		52107 EAP	15		
174	200		52108 LT Disability Insurance	212		
247	214		52109 Life Insurance	215		
			52110 Workers Compensation	810		
6,988	7,070		52111 PERS Debt Service	7,292		
4,333	4,557		52112 PERS Retirement	7,577		
317	318		52113 Unemployment Expense	203		
5,391	5,363		52120 Taxes	5,162		
		46,273	52190 PR Costs/Fringe			
44,376	41,541	46,273		43,101		

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 3208 Motor Pool

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
2,110	1,912	2,500	53111 General Supplies	2,500		
34	13		53112 Postage & Shipping			
52,085	52,384	60,000	53151 Gasoline/Fuel/Propane	60,000		
976	519	1,800	53211 Operational Travel	1,800		
955	567	1,500	53219 Out of State Travel	1,500		
260	668	900	53314 Telephone Services	800		
	2,392	3,200	53321 Purchased Services	3,200		
259		134	53331 Dues & Fees	134		
84	141	400	53336 Water & Sewage	400		
12,581	16,961	16,534	53370 Insurance	21,945		
8,717	12,551		53518 Bus - Southwestern	18,131		
5,116	53		53520 Rental Vehicle	100		
<u>33,239</u>	<u>22,268</u>	<u>29,242</u>	53620 Vehicle Repair	<u>29,242</u>		
116,416	110,429	116,210		139,752		
<u>231,200</u>	<u>222,670</u>	<u>230,437</u>		<u>250,322</u>		

BUDGET SALARY DETAIL
2020-2021

COST CENTER: MOTOR POOL - COOS CAMPUS

POSITION	FTE	AMOUNT
CLASS SAL FT	1.00	45822
CLASS SAL FT	0.50	17705
	1.50	63527

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 3212 Mail Center

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
-44,195	-60,172	-109,445	45007 Postage Sales	-70,000		
-44,195	-60,172	-109,445		-70,000		
-2,173	-4,613	-16,518	48010 Transfer from General Fund	-12,918		
-2,173	-4,613	-16,518		-12,918		
-46,368	-64,785	-125,963		-82,918		
1,237	1,764	2,200	53111 General Supplies	3,200		
36,468	57,102	108,245	53112 Postage & Shipping	65,000		
900	900	900	53113 Software < \$5,000	900		
		500	53211 Operational Travel	500		
188	36	1,200	53331 Dues & Fees	1,200		
		3,300	53352 Maintenance Contracts	2,300		
7,576	4,982	9,218	53371 Leased Equipment	9,218		
		100	53410 Materials for Resale	250		
		50	53509 IMC Printing/Copies	100		
		250	53610 Equipment Repair	250		
46,368	64,785	125,963		82,918		
46,368	64,785	125,963		82,918		

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 2020 - 2021

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
<u>RESOURCES:</u>						
-1,021,479	-1,021,479		30 Reserves			
1,432,173	1,919,571	-40,000	31 Fund Balance	-40,000		
-1,402,886	-1,323,740	-2,221,500	44 Tuition And Fee Revenues	-2,453,000		
-5,080,010	-4,992,680	-5,594,215	45 Other Revenues	-5,633,856		
-20,014	-20,600	-231,524	48 Transfer From Other Funds	-245,600		
		-1,194,000	49 Fund Balance	-1,094,000		
<u>-6,092,216</u>	<u>-5,438,927</u>	<u>-9,281,239</u>		<u>-9,466,456</u>		
<u>REQUIREMENTS:</u>						
1,468,556	1,354,329	1,399,534	51 Personnel Services	1,491,552		
676,567	616,611	796,530	52 Payroll Costs/Benefits	793,192		
3,215,148	3,304,317	4,111,858	53 Materials And Services	4,221,441		
123,777	77,852	131,800	55 Other Expenses	131,800		
6,704		115,000	57 Equipment	158,000		
		10,000	58 Site/Facilities	10,000		
280,890	333,104	816,798	59 Transfers	760,492		
-647,063	-1,191,554	990,000	59 Unappropriated Fund Balance	990,000		
967,638	944,268	909,719	60 Debt Service	909,979		
<u>6,092,216</u>	<u>5,438,927</u>	<u>9,281,239</u>		<u>9,466,456</u>		

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 8512 Bookstore

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
-122,787	-122,787		30010 Contributed Capital			
-122,787	-122,787					
-1,036,109	-903,103		31020 Unreserved - Undesignated			
-1,036,109	-903,103					
-1,158,896	-1,025,890					
-395,702	-342,341	-535,566	45001 New Books Sales	-529,743		
-225,003	-182,272	-326,678	45002 Used Books Sales	-326,678		
-73,982	-45,153	-75,000	45003 Supplies Sales	-75,000		
-63,841	-57,100	-100,000	45004 Food Sales	-95,000		
7,066	7,583	12,000	45005 Discount Sales	12,000		
22,577	20,937	25,000	45006 Sales Refunds	25,000		
-4,154	-3,424	-4,500	45007 Postage Sales	-4,500		
-30,888	-35,009	-50,000	45008 Gift Sales	-50,000		
	-267		45090 Other Sales			
-77		-7,740	45217 Expense Reimbursements	-9,340		
-975	-2,197		45290 Miscellaneous			
-764,980	-639,244	-1,062,484		-1,053,261		
		-950,000	49990 Beginning Fund Balance (Budge	-950,000		
		-950,000		-950,000		
-764,980	-639,244	-2,012,484		-2,003,261		
45,921	51,430	47,821	51114 FT Supervisor/Confidential	49,250		

8512 Bookstore

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 8512 Bookstore

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
36,608	38,040	37,986	51411 FT Classified	39,520		
		1,000	51412 Classified Overtime	1,000		
4,655	4,059	5,224	51416 PT 10HR Classified			
195	353	5,000	51417 PT Casual/Temporary	5,000		
		3,641	51525 Other Salaries	3,059		
<u>87,379</u>	<u>93,883</u>	<u>100,672</u>		<u>97,829</u>		
FTE: 2.10	2.07	2.35		FTE: 2.21		
28,822	26,814		52105 Employee Health Insurance-Em	27,272		
6,108	6,108		52106 HSA Employer Contributions			
22	22		52107 EAP	20		
165	274		52108 LT Disability Insurance	294		
314	277		52109 Life Insurance	286		
			52110 Workers Compensation	1,174		
8,618	8,986		52111 PERS Debt Service	9,283		
5,343	5,680		52112 PERS Retirement	9,645		
392	421		52113 Unemployment Expense	294		
6,378	7,025		52120 Taxes	7,484		
		70,627	52190 PR Costs/Fringe			
<u>56,162</u>	<u>55,607</u>	<u>70,627</u>		<u>55,752</u>		
4,383	1,603	5,000	53111 General Supplies	5,000		
20,522	19,056	31,073	53112 Postage & Shipping	31,000		
400	800	600	53113 Software < \$5,000	3,600		
4	5	50	53124 Cash - Over (Short)	50		
7,823	7,945	8,000	53125 Credit Card Fees	8,000		
1,780		913	53171 Equipment < \$5,000	2,000		
84	347	666	53211 Operational Travel	1,000		
		1,864	53219 Out of State Travel	2,000		
		100	53316 Advertising	100		

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 8512 Bookstore

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
		100	53319 Meeting Expenses	100		
1,755	1,485	8,400	53321 Purchased Services	2,000		
1,277	1,112	2,713	53331 Dues & Fees	2,800		
9,749	10,707	16,252	53352 Maintenance Contracts	12,465		
51,054	30,669	60,000	53410 Supplies for Resale	60,000		
42,842	38,467	65,000	53411 Food for Resale	65,000		
20,382	23,717	36,000	53412 Gifts/Clothing for Resale	43,368		
286,126	246,154	387,500	53441 New Books for Resale	393,000		
167,054	111,130	193,339	53446 Used Books for Resale	194,739		
5,015	201	1,587	53509 IMC Printing/Copies	1,000		
	95	170	53520 Rental Vehicle	600		
<u>620,251</u>	<u>493,491</u>	<u>819,327</u>		<u>827,822</u>		
		1,800	55911 Bad Debt Expense	1,800		
		1,800		1,800		
		950,000	59995 Unappropriated Fund Balance	950,000		
		950,000		950,000		
<u>763,792</u>	<u>642,981</u>	<u>1,942,426</u>		<u>1,933,203</u>		
<u>-1,160,084</u>	<u>-1,022,153</u>	<u>-70,058</u>		<u>-70,058</u>		

BUDGET SALARY DETAIL
2020-2021

COST CENTER: BOOKSTORE - COOS CAMPUS

POSITION	FTE	AMOUNT

10 HR PT CLASS SAL	0.00	0
10 HR PT CLASS SAL	0.00	0
CLASS SAL FT	1.00	39520
PT CASUAL/TEMPORARY	0.21	5000
SUPR/CONF FT	1.00	49250

	2.21	93770

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 8515 Newmark - Operating

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
-142,538	-142,538		30010 Contributed Capital			
-142,538	-142,538					
5,228	5,228		31010 Retained Earnings			
-213,920	-357,788		31020 Unreserved - Undesignated			
-208,692	-352,560					
-351,230	-495,098					
-297,655	-73,048	-128,335	45213 Building Rental	-115,888		
-297,655	-73,048	-128,335		-115,888		
		-204,000	49990 Beginning Fund Balance (Budge	-104,000		
		-204,000		-104,000		
-297,655	-73,048	-332,335		-219,888		
14,985	15,587	15,132	51411 FT Classified	17,004		
300	300	300	51421 Classified Other Pay	300		
		605	51525 Other Salaries	681		
15,285	15,887	16,037		17,985		
FTE: 0.50	0.50	0.50		FTE: 0.50		
3,144	3,300		52105 Employee Health Insurance-Em	4,437		
800	800		52106 HSA Employer Contributions			
5	5		52107 EAP	5		
47	50		52108 LT Disability Insurance	57		

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 8515 Newmark - Operating

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
82	71		52109 Life Insurance	72		
			52110 Workers Compensation	216		
1,528	1,589		52111 PERS Debt Service	1,799		
1,953	2,067		52112 PERS Retirement	3,279		
69	72		52113 Unemployment Expense	54		
1,178	1,214		52120 Taxes	1,376		
		11,382	52190 PR Costs/Fringe			
<u>8,807</u>	<u>9,166</u>	<u>11,382</u>		<u>11,295</u>		
1,324	2,584	2,500	53111 General Supplies	2,500		
3,377	1,519	5,000	53321 Purchased Services	1,800		
			53334 Natural Gas	20,000		
65,307	34,973	45,499	53335 Electricity	40,485		
3,270	1,406	2,914	53336 Water & Sewage	2,569		
5,853	5,990	6,500	53337 Sanitation Services	6,500		
10,207	2,923	11,000	53352 Maintenance Contracts	2,700		
11,519	12,053	13,471	53370 Insurance	14,691		
28,837	94,828	190,000	53630 Minor Building Repair	62,797		
<u>129,695</u>	<u>156,276</u>	<u>276,884</u>		<u>154,042</u>		
		10,000	58230 Remodeling	10,000		
		<u>10,000</u>		<u>10,000</u>		
<u>153,786</u>	<u>181,330</u>	<u>314,303</u>		<u>193,322</u>		
<u>-495,098</u>	<u>-386,816</u>	<u>-18,032</u>		<u>-26,566</u>		

BUDGET SALARY DETAIL
2020-2021

COST CENTER: NEWMARK - OPERATING - COOS CAMPUS

POSITION	FTE	AMOUNT

CLASS SAL FT	0.50	17004

	0.50	17004

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 8521 Student Housing

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
-500,243	-500,243		30010 Contributed Capital			
-500,243	-500,243					
955,602	933,993		31010 Retained Earnings			
955,602	933,993		31020 Unreserved - Undesignated			
455,359	433,749					
-30,750	-31,620	-30,000	44611 Activity Fees	-30,000		
30			44617 Finance Charges/Late Fees			
-32,330	-25,762	-32,000	44624 Deposit Forfeiture	-32,000		
-25,314	-28,086	-30,000	44690 Other Fees	-30,000		
-88,364	-85,468	-92,000		-92,000		
-7,054	-8,432	-10,000	45015 Vending Sales	-10,000		
-2,794,500	-3,012,327	-3,103,285	45213 Building Rental	-3,127,811		
-479	-276		45290 Miscellaneous	-270		
-2,802,033	-3,021,036	-3,113,285		-3,138,081		
-20,014	-20,600	-18,524	48057 Transfer from Enterprise Fund	-26,600		
-20,014	-20,600	-18,524		-26,600		

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 8521 Student Housing

<u>2017-2018 Actual</u>	<u>2018-2019 Actual</u>	<u>2019-2020 Adjusted Budget</u>		<u>2020-2021 Recommended</u>	<u>2020-2021 Approved</u>	<u>2020-2021 Adopted</u>
		-540,000	49990 Beginning Fund Balance (Budge	-540,000		
		-540,000		-540,000		
-2,910,411	-3,127,103	-3,763,809		-3,796,681		
11,680	55,162	55,162	51111 FT Management	56,817		
3,602	3,430	2,592	51112 Other Management	4,205		
			51114 FT Supervisor/Confidential	40,255		
1,390	1,785	4,000	51317 Tutors	4,000		
79,153	81,728	78,892	51411 FT Classified	108,327		
		2,000	51412 Classified Overtime	2,000		
20,450	16,427	14,820	51416 PT 10HR Classified			
57,576	41,390	45,000	51417 PT Casual/Temporary	45,000		
132,595	82,774	113,456	51521 FT Specialist	84,652		
		30,493	51525 Other Salaries	11,192		
1,350	2,250	4,200	51811 Honorariums	4,200		
307,797	284,947	350,615		360,648		
FTE: 8.78	8.18	9.41		FTE: 9.61		
82,797	80,371		52105 Employee Health Insurance-Em	131,033		
17,360	21,056		52106 HSA Employer Contributions			
65	65		52107 EAP	71		
667	686		52108 LT Disability Insurance	1,054		
889	846		52109 Life Insurance	960		
			52110 Workers Compensation	4,328		
20,209	19,909		52111 PERS Debt Service	30,604		
15,859	15,089		52112 PERS Retirement	35,121		
1,303	1,282		52113 Unemployment Expense	1,082		
23,487	21,684		52120 Taxes	27,590		

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 8521 Student Housing

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
		214,389	52190 PR Costs/Fringe			
162,634	160,988	214,389		231,843		
	10,660	13,000	53108 Promotional Materials & Service	13,000		
		66,450	53109 Furniture	65,000		
30,186	36,480	6,710	53111 General Supplies	5,000		
105	626	200	53112 Postage & Shipping	200		
1,331	709	3,500	53117 Computer Supplies	1,000		
	265		53119 Uniforms			
467		50	53125 Credit Card Fees	50		
621	869		53151 Gasoline/Fuel/Propane			
209	200		53211 Operational Travel	200		
695	2,507	1,276	53216 Staff Development Travel	2,500		
2,072		1,749	53219 Out of State Travel			
363	297	1,000	53314 Telephone Services	1,000		
25,166	24,828	20,000	53319 Meeting Expenses	20,000		
79,154	76,082		53321 Purchased Services	1,000		
3,176	3,115	3,264	53331 Dues & Fees	3,200		
4,877	4,630	6,922	53334 Natural Gas	7,247		
104,332	105,473	102,007	53335 Electricity	89,749		
90,112	84,528	96,907	53336 Water & Sewage	85,434		
31,012	28,959	48,000	53337 Sanitation Services	48,000		
11,407	10,811	13,650	53338 Cable TV	12,000		
	26,230	12,000	53352 Maintenance Contracts	17,100		
97,838	97,484	102,864	53355 College Support	105,948		
981,394	1,043,887	1,059,761	53357 Contracted Services & Speakers	1,151,426		
	2,879	111,000	53358 Facilities	111,000		
28,095	30,752	40,000	53370 Insurance	40,000		
	2,400	900	53371 Leased Equipment	900		
372	284	500	53509 IMC Printing/Copies	500		

8521 Student Housing

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 8521 Student Housing

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
330	1,878	1,451	53515 Motor Pool	2,000		
80	98		53520 Rental Vehicle			
<u>1,493,391</u>	<u>1,596,929</u>	<u>1,713,161</u>		<u>1,783,454</u>		
45,077		30,000	55911 Bad Debt Expense	30,000		
<u>45,077</u>		<u>30,000</u>		<u>30,000</u>		
		540,000	59995 Unappropriated Fund Balance	540,000		
		<u>540,000</u>		<u>540,000</u>		
<u>2,008,898</u>	<u>2,042,864</u>	<u>2,848,165</u>		<u>2,945,945</u>		
<u>-446,154</u>	<u>-650,490</u>	<u>-915,644</u>		<u>-850,736</u>		

BUDGET SALARY DETAIL
2020-2021

COST CENTER: STUDENT HOUSING - COOS CAMPUS

POSITION	FTE	AMOUNT
CLASS SAL FT	1.00	32448
CLASS SAL FT	1.00	36338
CLASS SAL FT	1.00	39541
FT SPECIALIST	0.68	24186
FT SPECIALIST	1.00	35568
FT SPECIALIST	0.70	24898
HONORARIUMS	0.18	4200
MGMT SAL FT	1.00	56817
PT CASUAL/TEMPORARY	1.88	45000
SUPR/CONF FT	1.00	40255
TUTORS	0.17	4000
	9.61	343251

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 8531 Dining Services

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
-184,565	-184,565		30010 Contributed Capital			
-184,565	-184,565					
110,799	144,168		31020 Unreserved - Undesignated			
110,799	144,168					
-73,766	-40,397					
-39,164	-37,162	-40,000	45004 Food Sales	-40,000		
-976,855	-1,040,691	-1,042,911	45025 Housing Food Sales	-1,151,426		
-15,762	-13,976	-12,000	45028 Meal Card Sales	-12,000		
-56,307	-43,215	-65,000	45050 Catering Revenue	-10,000		
-67,845	-59,966	-70,000	45051 Internal Catering Revenue	-25,000		
-1,649	-462	-1,200	45052 Cash Sales - Catering Revenue	-1,200		
	-1,161		45217 Expense Reimbursements			
-1,800	-850		45290 Miscellaneous			
-1,159,382	-1,197,482	-1,231,111		-1,239,626		
-1,159,382	-1,197,482	-1,231,111		-1,239,626		
104,520	84,448	102,918	51111 FT Management	50,000		
1,920	1,440	1,920	51112 Other Management	960		
169,257	180,588	179,608	51411 FT Classified	168,751		
		1,000	51412 Classified Overtime	1,000		
15,161	21,813	23,438	51415 PT 20HR Classified	60,112		
8,201	28,618	25,797	51416 PT 10HR Classified	26,519		
15,042	469	7,000	51417 PT Casual/Temporary	7,000		
600	600	600	51421 Classified Other Pay	600		

8531 Dining Services

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 8531 Dining Services

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
			51525 Other Salaries	22,532		
176,044	133,524	109,856	51613 Dining Services	120,000		
	326	110	51659 General Student Employment			
<u>490,746</u>	<u>451,827</u>	<u>452,247</u>		<u>457,474</u>		
FTE: 17.12	14.46	15.42		FTE: 14.61		
77,381	80,237	15,486	52105 Employee Health Insurance-Em	91,952		
19,000	16,000		52106 HSA Employer Contributions			
78	91	16	52107 EAP	90		
713	829	156	52108 LT Disability Insurance	727		
1,151	943	179	52109 Life Insurance	857		
			52110 Workers Compensation	5,490		
24,947	29,992	5,002	52111 PERS Debt Service	31,966		
15,475	19,043	4,816	52112 PERS Retirement	33,212		
2,140	1,913	2,000	52113 Unemployment Expense	1,372		
37,760	34,605	5,278	52120 Taxes	34,997		
		219,331	52190 PR Costs/Fringe			
<u>178,646</u>	<u>183,652</u>	<u>252,264</u>		<u>200,663</u>		
26,396	20,713	30,000	53111 General Supplies	25,000		
71		300	53112 Postage & Shipping	100		
1,571	1,297	900	53125 Credit Card Fees	900		
403,490	419,080	400,000	53135 Food Supplies	468,969		
	196	500	53137 Catering/Meals			
10,159	8,082	8,000	53171 Equipment < \$5,000	5,000		
		2,000	53216 Staff Development Travel	300		
	1,284	1,000	53219 Out of State Travel			
		1,000	53321 Purchased Services			
968	1,007	2,200	53331 Dues & Fees	2,200		
10,866	10,893	12,000	53336 Water & Sewage	12,720		

8531 Dining Services

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 8531 Dining Services

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
8,637	8,977	10,000	53337 Sanitation Services	10,000		
6,047			53352 Maintenance Contracts			
18,121	25,546	17,500	53357 Contracted Services & Speakers	17,500		
10,505	11,681	13,500	53371 Leased Equipment	13,500		
102	145	100	53509 IMC Printing/Copies	100		
66		100	53515 Motor Pool	100		
		500	53520 Rental Vehicle	100		
<u>6,981</u>	<u>7,196</u>	<u>7,000</u>	53610 Equipment Repair	<u>7,000</u>		
503,981	516,095	506,600		563,489		
<u>6,704</u>		<u>10,000</u>	57010 Equipment >\$5,000	<u>8,000</u>		
6,704		10,000		8,000		
<u>1,180,077</u>	<u>1,151,574</u>	<u>1,221,111</u>		<u>1,229,626</u>		
-53,071	-86,305	-10,000		-10,000		

**BUDGET SALARY DETAIL
2020-2021**

COST CENTER: DINING SERVICES - COOS CAMPUS

POSITION	FTE	AMOUNT
10 HR PT CLASS SAL	0.48	11688
10 HR PT CLASS SAL	0.48	14831
20 HR PT CLASS SAL	0.78	20037
20 HR PT CLASS SAL	0.78	20037
20 HR PT CLASS SAL	0.78	20037
CLASS SAL FT	1.00	39562
CLASS SAL FT	1.00	34091
CLASS SAL FT	1.00	32469
CLASS SAL FT	1.00	34091
CLASS SAL FT	1.00	28538
EXTERNSHIPS	5.02	120000
MGMT SAL FT	0.00	0
MGMT SAL FT	1.00	50000
PT CASUAL/TEMPORARY	0.29	7000
	14.61	432381

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 8541 Conferences - Other

<u>2017-2018 Actual</u>	<u>2018-2019 Actual</u>	<u>2019-2020 Adjusted Budget</u>		<u>2020-2021 Recommended</u>	<u>2020-2021 Approved</u>	<u>2020-2021 Adopted</u>
-91,386	-99,689		31020 Unreserved - Undesignated			
-91,386	-99,689					
-91,386	-99,689					
-36,558	-36,947	-40,500	44640 Conferencing Fees	-50,000		
	-40		44690 Other Fees			
-36,558	-36,987	-40,500		-50,000		
	-32		45290 Miscellaneous			
	-32					
-36,558	-37,019	-40,500		-50,000		
144	288	288	51112 Other Management	288		
3,671	135	10,000	51417 PT Casual/Temporary	10,000		
8,118	8,424	8,424	51521 FT Specialist	10,671		
		337	51525 Other Salaries	321		
11,933	8,847	19,049		21,280		
FTE: 0.43	0.30	0.78		FTE: 0.72		
1,446	3,736		52105 Employee Health Insurance-Em	5,607		
240	1,920		52106 HSA Employer Contributions			
3	3		52107 EAP	3		
23	27		52108 LT Disability Insurance	36		
45	44		52109 Life Insurance	43		
			52110 Workers Compensation	256		
437	871		52111 PERS Debt Service	1,128		

8541 Conferences - Other

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 8541 Conferences - Other

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
271	540		52112 PERS Retirement	1,172		
54	40		52113 Unemployment Expense	64		
928	675		52120 Taxes	1,628		
		8,977	52190 PR Costs/Fringe			
<u>3,446</u>	<u>7,857</u>	<u>8,977</u>		<u>9,937</u>		
	1,099	1,200	53111 General Supplies	2,483		
	40		53112 Postage & Shipping			
230	450	500	53319 Meeting Expenses	500		
900	2,500	2,500	53321 Purchased Services	2,500		
	250	250	53515 Motor Pool	300		
	<u>500</u>	<u>500</u>	53518 Bus - Southwestern	<u>500</u>		
<u>1,130</u>	<u>4,840</u>	<u>4,950</u>		<u>6,283</u>		
<u>16,509</u>	<u>21,544</u>	<u>32,976</u>		<u>37,500</u>		
<u>-111,435</u>	<u>-115,164</u>	<u>-7,524</u>		<u>-12,500</u>		

BUDGET SALARY DETAIL
2020-2021

COST CENTER: CONFERENCES - OTHER - COOS CAMPUS

POSITION	FTE	AMOUNT
FT SPECIALIST	0.30	10671
PT CASUAL/TEMPORARY	0.42	10000
	0.72	20671

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 8542 Conferences - Projects

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
-119,850	-132,178		31020 Unreserved - Undesignated			
-119,850	-132,178					
-119,850	-132,178					
-63,747	-61,192	-72,000	44690 Other Fees	-99,000		
-63,747	-61,192	-72,000		-99,000		
-516			45290 Miscellaneous			
-516						
-64,263	-61,192	-72,000		-99,000		
1,400	1,400	2,800	51218 FT Other Faculty	6,000		
2,400			51411 FT Classified			
7,200	10,500	12,200	51811 Honorariums	10,000		
11,000	11,900	15,000		16,000		
FTE: 0.46	0.48	0.43		FTE: 0.42		
140	280		52111 PERS Debt Service			
179	266		52112 PERS Retirement			
50	54		52113 Unemployment Expense			
856	914		52120 Taxes			
			52190 PR Costs/Fringe	1,593		
1,225	1,514			1,593		
1,460	2,449	3,000	53111 General Supplies	6,000		

8542 Conferences - Projects

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 8542 Conferences - Projects

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
71	34	50	53112 Postage & Shipping	100		
			53130 Donations	3,000		
9,017	15,200	18,900	53137 Catering/Meals	21,000		
15,337	17,518	16,000	53217 Field Trip	20,000		
69	200	200	53312 Outside Printing Services	200		
	1,600	900	53319 Meeting Expenses	2,000		
900	1,225	1,000	53321 Purchased Services	5,000		
1,091	1,007	1,000	53509 IMC Printing/Copies	1,000		
360	1,246	2,400	53515 Motor Pool	4,400		
3,090	4,000	2,400	53518 Bus - Southwestern	4,400		
47		150	53520 Rental Vehicle	207		
<u>31,442</u>	<u>44,479</u>	<u>46,000</u>		<u>67,307</u>		
 <u>43,666</u>	 <u>57,893</u>	 <u>61,000</u>		 <u>84,900</u>		
 <u>-140,446</u>	 <u>-135,477</u>	 <u>-11,000</u>		 <u>-14,100</u>		

BUDGET SALARY DETAIL
2020-2021

COST CENTER: CONFERENCES - PROJECTS - COOS CAMPUS

POSITION	FTE	AMOUNT
HONORARIUMS	0.42	10000
	0.42	10000

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 8551 OR Coast Culinary Institute

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
1,803,108	2,310,674		31020 Unreserved - Undesignated			
1,803,108	2,310,674					
1,803,108	2,310,674					
-1,208,968	-1,138,093	-2,016,000	44010 Tuition	-2,211,000		
-5,250	-2,000	-1,000	44624 Deposit Forfeiture	-1,000		
-1,214,218	-1,140,093	-2,017,000		-2,212,000		
-2,492	-1,929	-1,500	45003 Supplies Sales	-1,500		
-24,127	-23,958	-30,000	45012 Fundraiser Sales	-10,000		
-158	-219	-500	45015 Vending Sales	-500		
-1,668	-2,226		45050 Catering Revenue			
-788	-738	-3,000	45213 Building Rental	-3,000		
-1,459	-4,271		45217 Expense Reimbursements			
-753	-4,498		45290 Miscellaneous			
-31,444	-37,839	-35,000		-15,000		
		500,000	49990 Beginning Fund Balance (Budge	500,000		
		500,000		500,000		
-1,245,662	-1,177,931	-1,552,000		-1,727,000		
93,580	83,200	83,200	51111 FT Management	85,696		
1,600		960	51112 Other Management	960		
277,620	234,758	148,600	51211 FT Faculty	154,900		
		20,000	51212 FT Faculty Overloads	20,000		

8551 OR Coast Culinary Institute

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 8551 OR Coast Culinary Institute

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
			51213 FT Summer Faculty	30,000		
		10,000	51218 FT Other Faculty	10,000		
	18,937		51220 FT Adjunct Faculty			
	5,636	10,000	51226 FT Faculty Coaching	6,000		
12,677	14,499	20,000	51311 PT Faculty	20,000		
4,036	750		51314 PT Summer Faculty			
60,112	18,388		51411 FT Classified	33,759		
		1,000	51412 Classified Overtime	1,000		
	20,117	28,017	51415 PT 20HR Classified	29,145		
241	225	15,000	51417 PT Casual/Temporary	15,000		
350			51421 Classified Other Pay			
4,811	2,637		51517 MASSC Temporary			
78,206	82,919	81,335	51521 FT Specialist	83,775		
		12,802	51525 Other Salaries	15,101		
11,185	4,973	15,000	51659 General Student Employment	15,000		
544,417	487,038	445,914		520,336		
FTE: 9.85	8.80	8.49		FTE: 8.39		
105,355	71,158		52105 Employee Health Insurance-Em	136,868		
21,700	18,600		52106 HSA Employer Contributions			
80	72		52107 EAP	75		
1,570	1,269		52108 LT Disability Insurance	1,191		
1,370	991		52109 Life Insurance	1,000		
			52110 Workers Compensation	6,244		
51,734	38,526		52111 PERS Debt Service	49,014		
40,040	28,178		52112 PERS Retirement	46,350		
2,450	2,147		52113 Unemployment Expense	1,561		
41,348	36,887		52120 Taxes	39,806		

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 8551 OR Coast Culinary Institute

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
		238,891	52190 PR Costs/Fringe			
265,647	197,827	238,891		282,109		
10,590	21,048	18,000	53108 Promotional Materials & Service	20,000		
16,468	21,452	31,500	53111 General Supplies	35,000		
3,086	1,180	5,000	53112 Postage & Shipping	3,500		
		136	53113 Software < \$5,000	136		
		1,069	53117 Computer Supplies	1,069		
29,360	55,592	40,000	53118 Class & Lab Supplies	45,000		
20,527	17,428	25,000	53119 Uniforms	30,000		
2,110	1,885	700	53125 Credit Card Fees	2,000		
		27	53126 Bank Service Charges	27		
390	390	1,069	53129 Awards & Trophies	1,069		
	1,500		53130 Donations			
165,809	150,113	203,400	53135 Food Supplies	213,997		
42			53137 Catering/Meals			
50		107	53151 Gasoline/Fuel/Propane	397		
2,550	10,381	15,000	53171 Equipment < \$5,000	25,000		
538	1,730	3,500	53211 Operational Travel	5,000		
2,835	2,353	3,500	53212 Recruitment Travel	5,000		
5,105		5,000	53216 Staff Development Travel	8,000		
210	1,085	2,000	53217 Field Trip	5,200		
22,714	37,563	60,000	53219 Out of State Travel	60,000		
290		500	53312 Outside Printing Services	500		
986	20,283	20,000	53316 Advertising	20,000		
1,170		1,603	53317 Facility/Equipment Rental	1,603		
6,813	3,826	7,231	53321 Purchased Services	6,000		
9,489	6,691	12,000	53331 Dues & Fees	15,000		
12,405	13,926	18,944	53334 Natural Gas	16,671		
24,543	22,679	21,130	53335 Electricity	18,380		

8551 OR Coast Culinary Institute

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 8551 OR Coast Culinary Institute

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
7,026	7,260	10,929	53336 Water & Sewage	9,636		
11,323	11,793	20,000	53337 Sanitation Services	20,000		
		3,000	53354 Student Support	3,000		
21,924	23,954	22,000	53357 Contracted Services & Speakers	30,000		
6,156	6,898	7,588	53370 Insurance	10,000		
1,473	1,443	2,000	53371 Leased Equipment	2,000		
			53410 Materials for Resale	5,000		
4,919	21,001	16,000	53441 New Books for Resale	20,000		
5,854	8,146	5,344	53509 IMC Printing/Copies	6,000		
550	1,097	3,000	53515 Motor Pool	3,000		
		427	53518 Bus - Southwestern	427		
2,246	2,311	2,000	53520 Rental Vehicle	2,000		
20,123	13,972	20,000	53610 Equipment Repair	25,000		
	1,245	5,000	53630 Minor Building Repair	5,000		
		200	53708 DVD/Video/CD	400		
<u>419,674</u>	<u>490,222</u>	<u>613,904</u>		<u>680,012</u>		
60,106	76,502	75,000	55111 Student Aid	75,000		
	1,350		55898 Miscellaneous Disbursement			
18,595		20,000	55911 Bad Debt Expense	20,000		
		5,000	55920 Debt Issuance Amortization	5,000		
<u>78,701</u>	<u>77,852</u>	<u>100,000</u>		<u>100,000</u>		
		30,000	57010 Equipment >\$5,000	75,000		
		30,000		75,000		

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 8551 OR Coast Culinary Institute

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
		-500,000	59995 Unappropriated Fund Balance	-500,000		
		-500,000		-500,000		
1,308,438	1,252,939	928,709		1,157,457		
1,865,885	2,385,682	-623,291		-569,543		

BUDGET SALARY DETAIL
2020-2021

COST CENTER: OR COAST CULINARY INSTITUTE - COOS CAMPUS

POSITION	FTE	AMOUNT
20 HR PT CLASS SAL	0.78	29145
FACULTY FT	1.00	52200
FACULTY FT	1.00	55600
FACULTY FT	1.00	47100
FT FACULTY COACHING	0.00	6000
FT FACULTY OVERLOADS	0.00	20000
FT OTHER FACULTY	0.00	10000
FT SPECIALIST	1.00	41318
FT SPECIALIST	1.00	42457
MGMT SAL FT	1.00	85696
PT CASUAL/TEMPORARY	0.63	15000
PT FACULTY	0.35	20000
STUDENT EMPLOYMENT	0.63	15000
	8.39	439516

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 8553 OCCI Externships

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
		-213,000	48057 Transfer from Enterprise	-219,000		
		-213,000		-219,000		
		-213,000		-219,000		
		75,000	53111 General Supplies	75,000		
		75,000		75,000		
		75,000	57010 Equipment	75,000		
		75,000		75,000		
		150,000		150,000		
		-63,000		-69,000		

**Southwestern Oregon Community College
2020-2021**

Cost Center -- 8661 Empire Lakes Community Bldg

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
-30,365	-30,365		30010 Contributed Capital			
-40,980	-40,980		30030 Investment in Capital Assets			
-71,345	-71,345					
18,700	18,267	-40,000	31020 Unreserved - Undesignated	-40,000		
18,700	18,267	-40,000		-40,000		
-52,645	-53,079	-40,000		-40,000		
-24,000	-24,000	-24,000	45213 Building Rental	-72,000		
-24,000	-24,000	-24,000		-72,000		
-24,000	-24,000	-24,000		-72,000		
		500	53111 General Supplies	500		
903		1,000	53321 Purchased Services	10,000		
		1,066	53337 Sanitation Services			
1,886	1,984	2,200	53370 Insurance	2,375		
12,795		51,266	53610 Equipment Repair	51,157		
15,584	1,984	56,032		64,032		
15,584	1,984	56,032		64,032		
-61,061	-75,095	-7,968		-47,968		
-601,464	-85,818	-1,726,517		-1,670,471		

**Southwestern Oregon Community College
2020-2021**

Fund -- 57 Enterprise Fund

<u>2017-2018 Actual</u>	<u>2018-2019 Actual</u>	<u>2019-2020 Adjusted Budget</u>		<u>2020-2021 Recommended</u>	<u>2020-2021 Approved</u>	<u>2020-2021 Adopted</u>
			8512 Bookstore			
<u>70,058</u>	<u>70,058</u>	<u>70,058</u>	59010 Transfer to General Fund	<u>70,058</u>		
70,058	70,058	70,058		70,058		
<u>70,058</u>	<u>70,058</u>	<u>70,058</u>		<u>70,058</u>		
		<u>500</u>	60001 Interest Expense			
		500				
		<u>500</u>				
		500				
<u>70,058</u>	<u>70,058</u>	<u>70,558</u>		<u>70,058</u>		
			8515 Newmark - Operating			
		130,300	59010 Transfer to General Fund			
		<u>130,300</u>	59041 Transfer to Debt Service	<u>26,566</u>		
		130,300		26,566		
		<u>130,300</u>		<u>26,566</u>		
		130,300		26,566		
			8521 Student Housing			
	62,471	61,308	59010 Transfer to General Fund	72,469		
178,144	167,301	138,302	59029 Transfer to Reserve Fund	64,776		

**Southwestern Oregon Community College
2020-2021**

Fund -- 57 Enterprise Fund

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
			8521 Student Housing			
			59041 Transfer to Debt Service	123,073		
178,144	229,772	199,610		260,318		
178,144	229,772	199,610		260,318		
198,303	182,289	198,306	60001 Interest Expense	154,147		
502,757	476,036	502,757	60002 Principal Payment	435,896		
699	837	3,000	60003 Debt Service Admin	375		
701,760	659,162	704,063		590,418		
701,760	659,162	704,063		590,418		
879,904	888,934	903,673		850,736		
			8531 Dining Services			
12,674	12,674	12,674	59029 Transfer to Reserve Fund	10,000		
12,674	12,674	12,674		10,000		
12,674	12,674	12,674		10,000		
12,674	12,674	12,674		10,000		

**Southwestern Oregon Community College
2020-2021**

Fund -- 57 Enterprise Fund

<u>2017-2018 Actual</u>	<u>2018-2019 Actual</u>	<u>2019-2020 Adjusted Budget</u>		<u>2020-2021 Recommended</u>	<u>2020-2021 Approved</u>	<u>2020-2021 Adopted</u>
8541 Conferences - Other						
<u>11,746</u>	<u>11,193</u>	<u>11,746</u>	59057 Transfer to Enterprise Fund	<u>12,500</u>		
11,746	11,193	11,746		12,500		
<u>11,746</u>	<u>11,193</u>	<u>11,746</u>		<u>12,500</u>		
11,746	11,193	11,746		12,500		
<u>11,746</u>	<u>11,193</u>	<u>11,746</u>		<u>12,500</u>		
11,746	11,193	11,746		12,500		
8542 Conferences - Projects						
<u>8,268</u>	<u>9,407</u>	<u>8,268</u>	59057 Transfer to Enterprise Fund	<u>14,100</u>		
8,268	9,407	8,268		14,100		
<u>8,268</u>	<u>9,407</u>	<u>8,268</u>		<u>14,100</u>		
8,268	9,407	8,268		14,100		
<u>8,268</u>	<u>9,407</u>	<u>8,268</u>		<u>14,100</u>		
8,268	9,407	8,268		14,100		
8551 OR Coast Culinary Institute						
		32,069	59010 Transfer to General Fund			
			59041 Transfer to Debt Service	38,950		
			59057 Transfer to Enterprise	<u>219,000</u>		
		<u>32,069</u>		<u>257,950</u>		
		32,069		257,950		
<u>84,697</u>	<u>79,518</u>	<u>84,698</u>	60001 Interest Expense	65,378		
172,948	197,621	172,948	60002 Principal Payment	246,215		

**Southwestern Oregon Community College
2020-2021**

Fund -- 57 Enterprise Fund

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
			8551 OR Coast Culinary Institute			
251		3,000	60003 Debt Service Admin			
257,896	277,140	260,646		311,593		
257,896	277,140	260,646		311,593		
257,896	277,140	292,715		569,543		
			8553 OCCI Externships			
			59029 Transfers to Reserve Fund	69,000		
				69,000		
				69,000		
				69,000		
			8661 Empire Lakes Community Bldg			
			59029 Transfer to Reserve Fund	40,000		
				40,000		
				40,000		
7,967	7,967	7,967	60001 Interest Expense	7,968		

**Southwestern Oregon Community College
2020-2021**

Fund -- 57 Enterprise Fund

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
			8661 Empire Lakes Community Bldg			
15		100	60003 Debt Service Admin			
7,982	7,967	8,067		7,968		
7,982	7,967	8,067		7,968		
7,982	7,967	8,067		47,968		
1,248,528	1,277,372	1,438,001		1,670,471		

TRUST AND AGENCY FUND

The Trust and Agency Fund is used to account for funds held by the college as an agent or trustee for college clubs, individuals, private organizations, other governmental units, and/or other funds. Expenditures in these accounts are determined by the organization, club or individual for who the funds are held.

Southwestern Oregon Community College District
Trust and Agency Fund Summary
Fiscal Year 2020 - 2021

<u>2017-2018</u> <u>Actual</u>	<u>2018-2019</u> <u>Actual</u>	<u>2019-2020</u> <u>Adjusted Budget</u>		<u>2020-2021</u> <u>Recommended</u>	<u>2020-2021</u> <u>Approved</u>	<u>2020-2021</u> <u>Adopted</u>
<u>RESOURCES:</u>						
-30,766	-26,202		31 Fund Balance			
	-453	-35,000	44 Tuition And Fee Revenues	-35,000		
-178,352	-191,624	-190,000	45 Other Revenues	-240,000		
-5,624	-2,842	-2,000	48 Transfer From Other Funds	-2,000		
		-100,000	49 Fund Balance	-150,000		
<u>-214,742</u>	<u>-221,120</u>	<u>-327,000</u>		<u>-427,000</u>		
<u>REQUIREMENTS:</u>						
185,007	169,501	275,000	53 Materials And Services	322,969		
2,214	3,254	9,250	55 Other Expenses	15,000		
		37,750	57 Equipment	50,000		
3,624	190,545	5,000	59 Transfers	39,031		
<u>23,897</u>	<u>-142,180</u>		59 Unappropriated Fund Balance			
214,742	221,120	327,000		<u>427,000</u>		

APPENDIX

Southwestern Oregon Community College
Salaries Distributed to Multiple Cost Centers
2020-2021

Unit Name	Unit	FTE	Amount	Position
Assoc Dean LDC	2110	0.50	22131	CLASS SAL FT
Assoc Dean Tech Prof	2111	0.50	22129	CLASS SAL FT
		1.00	44260	
Talent Search	6664	0.34	22312	MGMT SAL FT
Talent Search2	6680	0.33	21655	MGMT SAL FT
Upward Bound	6684	0.33	21655	MGMT SAL FT
		1.00	65622	
Student Services Admin	2401	0.05	2240	FT SPECIALIST
Title III	6833	0.20	8959	FT SPECIALIST
		0.25	11199	
Physical Education	1404	0.87	45414	FACULTY FT
Baseball-men	4157	0.13	6786	FT COACHING
		1.00	52200	
Student Rec Center	4011	0.81	44839	FT SPECIALIST
Softball-women	4158	0.19	10518	FT COACHING
		1.00	55357	
SBDC-G.F.Support	6100	0.30	24825	MGMT SAL FT
SBDC-OBDD	6101	0.50	41375	MGMT SAL FT
SBDC-SBA Grant	6122	0.20	16550	MGMT SAL FT
		1.00	82750	
Physical Education	1404	0.87	60204	FACULTY FT
Wrestling-men	4149	0.13	8996	FT COACHING
		1.00	69200	
Talent Search	6664	0.34	14311	CLASS SAL FT
Talent Search2	6680	0.33	14133	CLASS SAL FT
Upward Bound	6684	0.33	14133	CLASS SAL FT
		1.00	42577	

Southwestern Oregon Community College
Salaries Distributed to Multiple Cost Centers
2020-2021

Unit Name	Unit	FTE	Amount	Position
Student Housing	8521	0.70	24898	FT SPECIALIST
Conferences/Other	8541	0.30	10671	FT SPECIALIST
		1.00	35569	
Physical Education	1404	0.87	57246	FACULTY FT
Crosscountry - men/women	4151	0.13	8554	FT COACHING
		1.00	65800	
Counseling & Testing	2403	0.50	40685	MGMT SAL FT
University Center Contract	6721	0.50	40685	MGMT SAL FT
		1.00	81370	
Student Rec Center	4011	0.87	36741	FT SPECIALIST
Wrestling - Women	4145	0.13	5490	FT SPECIALIST
		1.00	42231	
Recruiting	2404	0.87	38769	MGMT SAL FT
Soccer-Mens	6831	0.13	5793	MGMT SAL FT
		1.00	44562	
Student Housing	8521	0.68	24186	FT SPECIALIST
Soccer - Women	4156	0.32	11382	FT COACHING
		1.00	35568	
Transitional Education	1909	0.25	11460	CLASS SAL FT
ABE Accountability	6030	0.75	34383	CLASS SAL FT
		1.00	45843	
Stu Activities	4005	0.50	25794	FT SPECIALIST
Stu Gov/ASG	4009	0.50	25794	FT SPECIALIST
		1.00	51588	
Instructional Supervision - Curry	2101	0.50	43775	MGMT SAL FT
Gen to College Support - Curry	3209	0.50	43775	MGMT SAL FT
		1.00	87550	

Southwestern Oregon Community College
Salaries Distributed to Multiple Cost Centers
2020-2021

Unit Name	Unit	FTE	Amount	Position
Custodial	3305	0.50	17004	CLASS SAL FT
Newmark Center	8515	0.50	17004	CLASS SAL FT
		1.00	34008	
Physical Education	1404	0.87	48372	CLASS SAL FT
Track	4154	0.13	7228	FT COACHING
		1.00	55600	
Baby Promise	6139	0.10	6344	MGMT SAL FT
R&R-CCR&R	6143	0.30	19032	MGMT SAL FT
SOELPDC	6159	0.10	6344	MGMT SAL FT
		0.50	31720	
Plant Operations	3301	0.50	18113	CLASS SAL FT
Motor Pool	3208	0.50	17705	CLASS SAL FT
		1.00	35818	
Finance & Budget	3203	0.23	10803	CLASS SAL FT
Special Proj - Administration	6060	0.77	36163	CLASS SAL FT
		1.00	46966	
R&R-CCR&R	6143	0.90	39397	FT SPECIALIST
Baby Promise	6139	0.10	4378	FT SPECIALIST
		1.00	43775	
Financial Aid	3201	0.50	40000	MGMT SAL FT
Student First Stop	2404	0.50	40000	MGMT SAL FT
		1.00	80000	

Southwestern Oregon Community College
FY 20-21 Budgeted Transfers In

Account Code					Description	Amount
10	0000	01	00	48025	General Operations: Transfer from Special Projects	-402,609
10	0000	01	00	48029	General Operations: Transfer from Ins Reserve Fund	-22,360
10	0000	01	00	48036	General Operations: Transfer from Plant Fund	-250,000
10	0000	01	00	48057	General Operations: Transfer from Enterprise Fund	-142,527
10	0000	01	00	48064	General Operations: Transfer from T&A Fund	-39,031
						-856,527
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	-22,000
25	6471	01	00	48010	IT Development: Transfer from General Fund	-22,000
25	7999	01	00	48010	Unallocated Budget: Transfer from General Fund	-250,000
						-334,000
29	8805	01	00	48057	Student Housing Reserve: Transfer from Enterprise Fund	-64,776
29	8806	01	00	48057	OCCI Reserve: Transfer from Enterprise Fund	-69,000
29	8808	01	00	48057	Dining Services: Transfer from Enterprise Fund	-10,000
29	8809	01	00	48057	Neighborhood Facility Reserve: Transfer from Enterprise Fund	-40,000
						-183,776
36	8001	01	00	48010	Budget Authority: Transfer from General Fund	-381,000
						-381,000
41	8901	01	00	48010	Debt Service: Transfer from General Fund	-303,619
41	8903	01	00	48010	Curry Campus Debt Service: Transfer from General Fund	-230,738
41	8904	01	00	48010	Student Rec Center: Transfer from General Fund	-586,787

Southwestern Oregon Community College
FY 20-21 Budgeted Transfers In

Account Code				Description	Amount
41	8905 01	00	48010	Dryvit: Transfer from General Fund	-31,354
41	8906 01	00	48010	PERS UAL: Transfer from General Fund	-2,500
41	8908 01	00	48010	Energy Savings: Transfer From General Fund	-243,661
41	8908 01	00	48057	Energy Savings: Transfer from Enterprise Fund	-188,589
41	8909 01	00	48010	Health & Science Bond: Transfer from General Fund	-334,400
					-1,921,648
53	3202 01	00	48010	Print Shop: Transfer from General Fund	-48,480
53	3208 01	00	48010	Motor Pool: Transfer from General Fund	-118,133
53	3212 01	00	48010	Mail Center: Transfer from General Fund	-12,918
					-179,531
57	8521 01	00	48057	Student Housing: Transfer from Enterprise Fund	-26,600
57	8553 01	00	48057	OCCI Externships: Transfer from Enterprise	-219,000
					-245,600
64	5005 01	00	48010	General T&A: Transfer from General Fund	-2,000
					-2,000
Total Transfers In:					-4,104,082

Southwestern Oregon Community College
FY 20-21 Budgeted Transfers Out

Account Code					Description	Amount
10	0000	01	00	59025	General Operations: Transfer to Special Projects	294,000
10	0000	01	00	59041	General Operations: Transfer to Debt Service Fund	1,475,762
10	0000	01	00	59053	General Operations: Transfer to Internal Service Fund	179,531
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	381,000
10	3301	01	00	59041	Plant Operations: Transfer to Debt Service	243,661
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	13,636
						2,629,590
25	6460	01	00	59010	Facility Use Fees: Transfer to General Fund	4,000
25	6721	01	00	59010	University Center Contract: Transfer to General Fund	40,000
25	7999	01	00	59010	Unallocated Budget: Transfer to General Fund	358,609
						402,609
29	8601	01	00	59010	Gen Insurance: Transfer to General Fund	22,360
						22,360
36	8001	01	00	59010	Budget Authority: Transfer to General Fund	250,000
						250,000
57	8512	01	00	59010	Bookstore: Transfer to General Fund	70,058
57	8515	01	00	59041	Newmark - Operating: Transfer to Debt Service	26,566
57	8521	01	00	59010	Student Housing: Transfer to General Fund	72,469
57	8521	01	00	59029	Student Housing: Transfer to Reserve Fund	64,776

Southwestern Oregon Community College
FY 20-21 Budgeted Transfers Out

Account Code				Description	Amount
57	8521 01	00	59041	Student Housing: Transfer to Debt Service	123,073
57	8531 01	00	59029	Dining Services: Transfer to Reserve Fund	10,000
57	8541 01	00	59057	Conferences - Other: Transfer to Enterprise Fund	12,500
57	8542 01	00	59057	Conferences - Projects: Transfer to Enterprise Fund	14,100
57	8551 01	00	59041	OR Coast Culinary Institute: Transfer to Debt Service	38,950
57	8551 01	00	59057	OR Coast Culinary Institute: Transfer to Enterprise	219,000
57	8553 01	00	59029	OCCI Externships: Transfers to Reserve Fund	69,000
57	8661 01	00	59029	Empire Lakes Community Bldg: Transfer to Reserve Fund	40,000
					760,492
64	5005 01	00	59010	General T&A: Transfer to General Fund	39,031
					39,031
Total Transfers Out:					4,104,082

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.