The following documents were added at the 05-12-08 Budget meeting:

Southwestern Oregon Community College District
Budget Committee

Prepared by: Dr. Sheldon Meyer, Vice President of Administrative Services

ACTION UNDER CONSIDERATION

Budget Committee approval of the 2008-2009 Budget for the Southwestern Oregon Community College District and recommendation of the 2008-2009 Budget to the Southwestern Oregon Community College Board of Education.

DISCUSSION / HISTORY

The Budget Committee is required by the Oregon Revised Statutes (ORS 294.406) to consider and approve a budget for the College before the new fiscal year beginning July 1, 2008. This resolution for the Recommended Budget authorizes the Budget Committee to approve the FY 2008-2009 budget as recommended by the College Administration and Expanded Faculty Budget and Planning Committee.

TIMING

The Budget Committee must approve the budget in order to allow time for required publications, public hearings, and Board of Education adoption of the budget scheduled for May 19, 2008.

RECOMMENDATION

BE IT RESOLVED that the Budget Committee of Southwestern Oregon Community College District approves the Recommended FY2008-2009 General, Auxiliary, Financial Aid, Trust and Agency, Special Projects, Plant, Enterprise, Insurance Reserve, Debt Service Fund, and Internal Service Fund budgets. The budget includes a tax rate of $.7017 per $1,000 assessed valuation, unchanged from previous years.

ADDED

SPECIAL PROJECTS FUND ADDENDA*
ANTICPATED GRANTS, CONTRACTS AND SPECIAL PROJECTS

FY 2008-2009

Accounting Program Operations
Athletic Training Operations
Beacon Program Operations
Business Programs Operations
Classified Position/Instructional Offices
Computer Technology Program Operations
Criminal Justice Faculty Position
Criminal Justice Program Operations
Instructional Leadership Positions/Operations
Early Childhood Program Operations
Electronics Program Operations
EMT Faculty Position
EMT Program Operations
Engineering Program Operations
English Program Operations
Facilities Scheduler Position
Family Center Program Operations
Fire Science Faculty Position
Fitness Program Operations
Foreign Language Program Operations
General to Career Tech Programming Operations
Human Services Program Operations
Manufacturing Tech Program Operations
Natural Resources Program
Nursing Program Operations
Office Occupations Program Operations
Programmer Specialist Position
Physics Program Operations
Southwester Program Operations
Speech Program Operations
Turf/Landscape Program Operations

* This list expands the printed 'Anticipated Grants, Contracts and Special Projects" on page 69 of the Recommended Budget. The Special Projects Fund provides capacity for projects for which revenues specific to the project are identified for project implementation. The Fund allows capacity for these and other projects with identified funding to be pursued throughout the year.

SOUTHWESTERN OREGON COMMUNITY COLLEGE
FY08-09 BUDGET by FUND

No.	Fund	Amount	As a percent of total
10	General Fund	18,333,335	29.4%
21	Auxiliary Fund	0	0.0%
23	Financial Aid Fund	3,436,000	5.5%
64	Trust & Agency Fund	360,000	0.6%
25	Special Projects Fund	10,465,447	16.8%
36	Plant Fund	20,280,000	32.5%
57	Enterprise Fund	6,533,816	10.5%
29	Insurance Reserve Fund	454,000	0.7%
41	Debt Service Fund	2,014,200	3.2%
53	Internal Service Fund	575,566	0.9%
	Total	62,452,364	100.0%

SOUTHWESTERN OREGON COMMUNITY COLLEGE
SUMMARY OF FY08-09 GENERAL FUND BUDGET ANALYSIS

	Amount of Increase/ Decrease from FY07-08 Budget	Percentage of Increase/ Decrease from FY07-08 Budget	As a percent of General Fund total Resources
General Fund Resources:			
State funding	-$191,775	-2.2%	48.91%
Federal support	$16,500	66.0%	0.24%
Local taxes	$127,017	2.9%	25.92%
Tuition & fees (net of waivers)	$102,166	2.5%	17.76%
Other revenue	-$385,648	-48.4%	2.35%
Contingency	$346,775	69.4%	4.83%
Net increase	$15,035		
Revenue allocations to other Funds	-$729,500		
Total change in General Fund revenue	$744,535		

General Fund Requirements:

Student Activities & Athletics -$58,518

Auxiliary Fund incorporated into the General Fund
Revenue allocations to other Funds -$713,401
"Oregon Budget Law recommends that local governments maintain only those funds required to meet legal and operating requirements. Unnecessary funds complicate budgets".

Tuition Waivers, Grants, & Scholarships $179,084
Increased to cover actual expenditures and improve access to higher education.

Plant Maintenance $150,000
Reflects increasing maintenance requirements.

Contingency $346,775
Contingency expense equals contingency revenue.

SOUTHWESTERN OREGON COMMUNITY COLLEGE
SUMMARY OF FY08-09 GENERAL FUND BUDGET ANALYSIS

	Amount of Increase/ Decrease from FY07-08 Budget

Budget items consolidated in the Office of Instruction budget:

Part-time Faculty -$77,354

The Part-time Faculty budget amount was reduced to $870,000. This amount is higher than the actual expenditures for part-time faculty in any of the past three years.

Full-time Faculty Overloads $43,216

Full-time Faculty Overloads budget amount was increased to $80,000 to more accurately represent actual expense.

Full-time Faculty Summer -$19,711

The Full-time Faculty Summer budget amount was reduced to $140,000. This amount is higher than the actual expenditures for full-time faculty summer in any of the past three years.

Part-time Faculty Summer $12,508

The Part-time Faculty Summer budget amount was increased to $107,500. This amount is higher than the actual expenditures for full-time faculty summer in any of the past three years.

Instruction & Student Services -
Materials & Services budget -$199,209

The materials & services budget amount was decreased to $807,601. This amount is $32,000 less than the highest actual expenditures for materials & services in the past three years.