



Southwestern Oregon Community College – Approved Budget 2024-2025



**SOUTHWESTERN OREGON COMMUNITY COLLEGE**  
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**FY2024-2025 Budget**

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# **SOUTHWESTERN OREGON COMMUNITY COLLEGE**

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

## **BOARD OF EDUCATION**

<b>Kathy P. Erickson</b>	<b>Position #1</b>	<b>Term expires: 06/30/2027</b>
<b>Marcia Jensen</b>	<b>Position #2</b>	<b>Term expires: 06/30/2025</b>
<b>Calvin Mukumoto</b>	<b>Position #3</b>	<b>Term expires: 06/30/2027</b>
<b>Jeremy Skinner</b>	<b>Position #4</b>	<b>Term expires: 06/30/2025</b>
<b>Christine Haynsworth</b>	<b>Position #5</b>	<b>Term expires: 06/30/2025</b>
<b>Susan Anderson</b>	<b>Position #6</b>	<b>Term expires: 06/30/2027</b>
<b>Maria Sudduth</b>	<b>Position #7</b>	<b>Term expires: 06/30/2025</b>

## **CITIZENS' BUDGET COMMITTEE**

<b>Mark Lane</b>	<b>Term expires: 06/30/2024</b>
<b>Mike Gaudette</b>	<b>Term expires: 06/30/2025</b>
<b>Sally Jaeggli</b>	<b>Term expires: 06/30/2025</b>
<b>Vacant</b>	<b>Term expires: 06/30/2026</b>
<b>Skaidra Scholey</b>	<b>Term expires: 06/30/2024</b>
<b>Timm Slater</b>	<b>Term expires: 06/30/2025</b>
<b>Bradford McKeown</b>	<b>Term expires: 06/20/2025</b>





**PRESIDENT’S BUDGET MESSAGE**  
**Fiscal Year 2024-2025**  
**Introduction**

Southwestern Oregon Community College’s budget, like that of any institution, is a plan, a framework from which to accomplish our mission given the current reality of existing resources. The mission drives what we do. The SWOCC mission is...

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

The mission commands even the budget process. During the most recent strategic planning period, the Board of Education adopted four strategic priorities that advance the mission: Student Success, Enrollment, Equity, and Capital, which represents the infrastructure and resources required to fulfill the three primary priorities of the mission. Several indicators of success are used to monitor continuous improvement measure each priority. All budget decisions are evaluated against these four strategic priorities, from the opening of the process, to the final budget adoption in the spring.

**STRATEGIC PRIORITIES with definition include**

- Student Success: Promote student success with an engaging and supportive learning environment in and out of the classroom.
- Enrollment: Stabilize enrollment and expand educational opportunities in our district.
- Equity: Identify and reduce equity gaps through evaluation and use of data.
- Capital: Enhance capital through thoughtful stewardship of human, fiscal, technological, and structural resources.

Budgeting started with support for two overarching initiatives that provide structure to create a shared vision for faculty and staff to see themselves, personally, in the mission, and to assume ownership for the strategic priorities in their daily work. Fall 2023-24 commenced with *United for Success*, a campaign for all employees, in all departments, to prioritize student success and retention, proactively, one student at a time, every day. In winter, Southwestern was awarded a national Caring Campus project to lend external resources and expertise to build the culture required to sustain *United for Success* indefinitely. The vision remains at the core for all faculty and staff, including fiscal officers and other college leaders. From resource re-allocation to decisions to reduce some staffing, student success was at the forefront of decision-making and planning.

**Student Success** - The team in Integrated Technology Services has partnered with Instruction to modify a position in media services that will be a resource for faculty and the new Title III coordinator, as the position continues to support community events. The team in Instruction and Student

Services have embarked on a revenue-neutral project to develop and implement the state's new Major Transfer Maps (MTM). The MTMs will expand transfer pathways for students in a range of disciplines, within the existing portfolio of courses.

**Enrollment** - The Athletics and Enrollment Management team received modest funding to retain a student worker during the break between terms, when prospective students are most likely to visit campus. The team is also evaluating a new client relations management system to improve the rate of conversion from inquiry, to applicant, to student.

To support existing enrollment resources, a small amount has been allocated to supplies for the Swimming Teams, and to seed team fund raising for the Wrestling Teams. Intent on improving communications with students' fans and interested community members without additional staffing costs, leaders in Athletics and Enrollment management have been working with Integrated Technology staff to live stream events more cost effectively than in years past. A vacant recreation center position was redesigned to create more streamlined activities for students and increase community education offerings. A vacant CIS faculty position was moved to welding due to student demand. The team in Administrative Services has taken advantage of two new vendor renewal opportunities to implement a new payment processing system that simplifies student payments, reduces expenses and helps students pay their bills on time and stay enrolled.

**Equity** - The Director of Admissions and Enrollment Management will be pilot testing a series of new tuition waivers available through reallocation of resources, with the intention of lifting enrollment among in-district learners who historically have been underrepresented in postsecondary education. Should this initiative prove successful, additional resources will be warranted in future fiscal years.

**Capital** - A number of capital projects that have been in the planning stages for several years are close to completion. These include a new fire tower and renovations to Coaledo and Sumner Halls. The team in Business Services collaborating with Integrated Technology staff, has facilitated the migration to a new point-of-sale system for the Campus Store and Print and Mail Service. The new system maintains better inventory controls, speeds the purchase process for customers, and reduces overhead costs that are passed on to students. The Campus Safety and Facilities teams in Administrative Services have begun to initiate three new initiatives to improve security for students, community, and staff, and to streamline workflows. A new automated door system will enable rapid response when building openings and closures are required quickly, and simplify the daily routine. A new system of security cameras will improve monitoring capacity to ensure learner safety.

### **Budgeting Building Process**

Mission-driven budgeting is a ground-up process that begins near the end of fall term by taking stock of projects and initiatives undertaken or in-progress during the prior budget cycle. These reflections are brought to bear during the college-wide Planning Day, wherein staff in every department work together to identify potential changes within their purview that can make a meaningful improvement in one or more strategic priority. Lead staff may work with their administrative supervisors to present budget requests for new ideas that require additional resources. Ideas that do not require additional resources are evaluated for sufficient support and capacity across and within work groups. Due to declining

enrollment and the anticipation of the future enrollment cliff coming in the next several years, this budget is built at 41,000 billing credits. Enrollment in 2023-24 was down slightly from our budget projections. As a result, the College needed to bridge a \$1.5 million gap due to increases in debt service, contract obligations, enrollment and revenue declines. Since Southwestern had a budget gap, we looked at open positions, retirements, and restructuring to become more efficient and meet current needs while serving fewer students.

The combined budget and planning process is designed to vet ideas and initiatives that support the mission and its strategic priorities, and to allocate resources accordingly. By this measure, all requests are justifiable for funding. The greater challenge is deciding what not to fund, and how to keep those ideas that may impact strategic priorities in the planning process. The mission and strategic priorities guide these decisions.

Leaders evaluated all decisions in regard to the potential effect on student success and enrollment, driving for equity. Enrollment has been the least stable of the strategic priorities in recent years, which affects capital resources available for student success and equity initiatives, as well as our overall ability to serve the community for which we exist. Leaders prioritized requests that, without which, would have eliminated or damaged existing student support or enrollment programs.

As in recent years, restructuring and reducing the number of vacant positions yields the greatest savings in the college's most valuable—and most costly—resource. To balance the budget, the College eliminated seven positions (five vacant), and repurposed three positions. Some of the money from eliminated positions were used to create one additional position. Non-essential spending was frozen in February and a hold placed on hiring vacant positions until July. These strategies reduced the gap. The College bridged some of the financial gap by increasing tuition and fees per College policy.

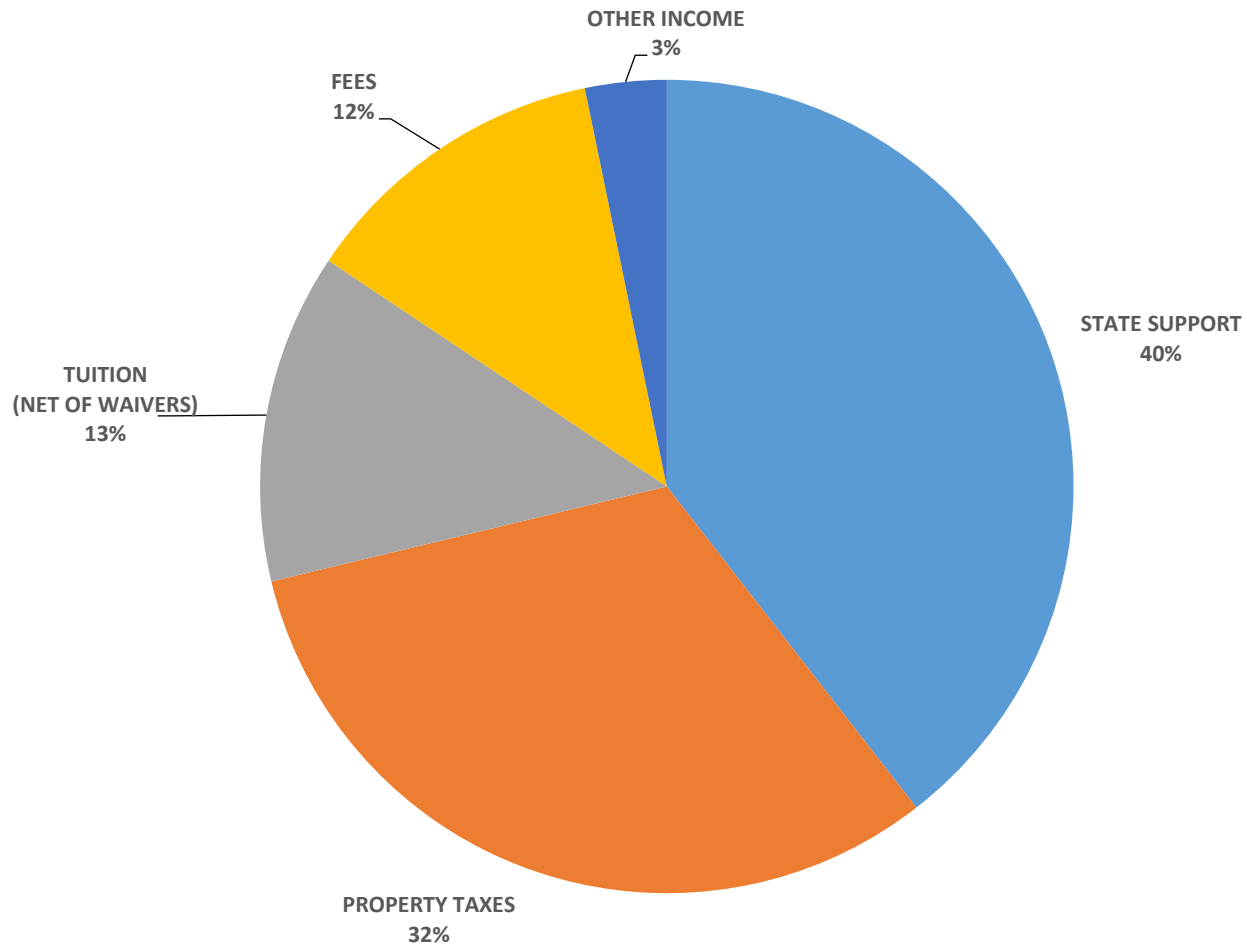
Mission-based budgeting and planning model guides lead staff to lay the groundwork for the next budget cycle. Many larger initiatives that came forward in the process or changes in technology require several years of needs assessment, contextual analysis, pilot testing, and stakeholder engagement.

### **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. Like all two-year, open-access institutions, enrollments at Southwestern declined considerably in the 2020-21 academic year, during the depths of COVID-19 restrictions. Since then, enrollments have been slow to rebound, straining revenues, and lacing projections deep with uncertainty. During the 2019-20 through the 2023-24 academic years, the federal CARES Act COVID relief programs provided additional funds to shore up enrollment-generated revenues. Those funds have now expired, and the general fund no longer has the reinforcements provided by federal COVID relief dollars. Without these funds, college leaders entered the budget building process facing a \$1.5 million shortfall, yet still *United for Success*, more than ever.

In some ways, the COVID relief funding merely built a bridge to the inevitable. To the contrary, the emergency funding was a gift that bought lead time to prepare for the current and emerging needs of our service district. The baby bust that has characterized birth rates of the new millennium will continue evaporating the supply of high school students available to matriculate. Couple this trend with the escalating share of high school graduates who choose, intentionally, not to pursue postsecondary education. The transitional funding enabled college leaders to hone positions and resources for the new needs of our service district. In *Uniting for Success*, leaders strive to adjust and excel in providing educational and cultural services to the 70 percent of adults in our service district age 25 and older whose highest level of educational attainment is less than an associate's degree, as well as to the growing share of older adults, while still providing high school students with excellent services to stem their premature exit from formal education.

## SOUTHWESTERN OREGON COMMUNITY COLLEGE GENERAL FUND REVENUE SOURCES



Note: Percentages reflect subtotaled revenues only and do not take into account other resources of transfers and beginning fund balance.

## Enterprise Operations

Culinary recruitment has been steady, though enrollment has not seen any significant increase which still might be attributed to the Covid-19 impact. Program updates include moving toward a summer restaurant approach to coincide with CRT165: Restaurant Service course. Supporting the restaurant approach through Future Ready Oregon Career Pathways funding, Culinary has purchased a restaurant-grade espresso machine, as the program is incorporating more curriculum around beverages. Additionally grant funding was secured to purchase a food truck. The new box truck is designed to meet mobile food service capacity. The truck should be available during the fall term 2024 and will be used as a training tool for our students interested in starting small restaurant businesses in mobile kitchens.

Student Housing and Dining Services have made significant strides in stabilizing operations amidst ongoing challenges. The residency in Student Housing has shown signs of normalization, with numbers approaching pre-pandemic levels. Additionally, we anticipate a surge in activity for the summer 2024 conference season, as several camps are scheduled to utilize our facilities. To address the escalating costs of utilities, food, staffing, and deferred maintenance tasks, a modest increase of 6% has been approved for the 2024-25 academic year. This adjustment is necessary to ensure the continued provision of quality services and facilities to our students.

In Dining Services, operational challenges persist due to a decline in available student internship placements and staffing shortages. However, the department has successfully adapted to these challenges by transitioning to a self-serve model, allowing us to maintain service standards while mitigating staffing constraints. Additionally, an increase in commuter meal plan rates for the 2024-25 academic year has been approved to help offset the rising costs of food.

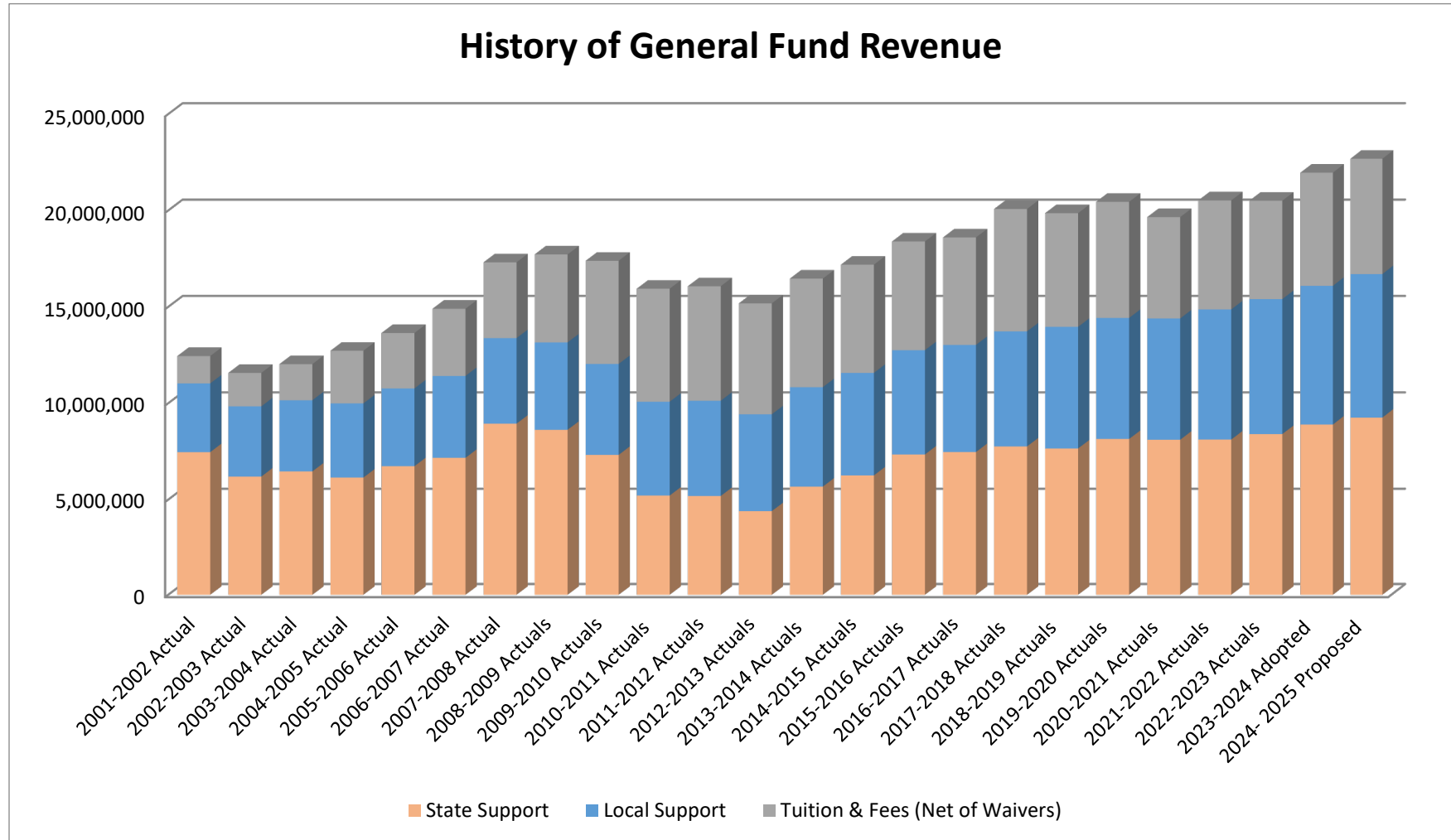
Despite these obstacles, Student Housing and Dining Services remain committed to providing a supportive and enriching experience for our students. We are confident that these strategic measures will enable us to navigate the current landscape effectively and continue to meet the evolving needs of our community.

The College continues to fiscally monitor and manage these enterprise operations closely while supporting student learning and engagement. The College's lease agreements in the Newmark Center and the Neighborhood facility continue to stabilize tenant operations. This allows the College to focus on possible capital improvement to educational and work spaces

The Campus Store's commitment to expanding its offering of electronic resources represents a significant stride toward enhancing accessibility and affordability for students. Through the integration of more Inclusive Access materials, the store is adapting to modern educational trends with inclusivity and equity within the educational landscape. Collaborating campus-wide with faculty and staff continues to improve processes that help students to thrive. The evolving landscape of physical textbook offerings presents both challenges and opportunities for the college community. The Campus Store continues to monitor and brainstorm solutions for the ever-changing market.

**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. Oregon Budget Law, the budget document contains the actual expenditure history of the College for FY2021-22, FY2022-23, the Adjusted Budget for FY2023-24, and the Proposed Budget for FY2024-25.



## **Proposed Financial Policies and Important Features of the Fiscal Year 2024-25 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 \$109 to \$114/credit; or 4.6%
- Increase in the Per Credit Incidental Fee from \$38 to \$40/credit;
- Increase in the Distance Education Fee from \$42 to \$44/class; and
- Increase in the Per Course Registration Fee from \$38 to \$40/course.

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

### **Other Funds**

#### **Financial Aid Fund**

The Financial Aid fund is built based on estimated financial aid that will be distributed to students during the year. For FY2024-25, the budget increased a net amount of \$1.775M from FY2023-24. The college expects to see an increase of \$1.8M in Pell Grants and \$600K in State Opportunity grants with more students becoming eligible. Federal loan usage decreased by \$750K due to the declining trend of debt avoidance nationally. State funding includes State Opportunity grants, Oregon Scholarships, Oregon Tribal Student grants and Oregon Promise. Federal funding includes Pell Grants, Federal SEOG, Federal Work Study, Direct Student Loans, and Federal Plus Loans. Lastly, private funding includes Alternative Loans and Outside Agency Scholarships.

#### **Special Project Fund**

The Special Project Fund accounts for specific restricted revenue sources. Currently, the fund has over 80 accounts that consist of grants, special revenues, projects and other contracts with designated purposes. For FY2024-25, funding increased over last year by 22.7% which includes the First Generation student grant for \$412K. Grant funding for our childcare resource programs and our Small Business Development Center continue to grow; allowing for the expansion of services within our service district. Southwestern was awarded the Title III grant for 2023-2028 with a focus around technology by offering students an enhanced virtual campus, integrated software improvements,



and expanded wraparound services. One key element of the Title III will be a newly renovated Teaching and Learning Center that will include a new Professional Learning Community to foster improvements in instruction, assessment, and advising. The Title III grant will also continue to support the college's focus on our First-Year Experience program by enhancing student involvement in their educational pathway and workforce readiness skill sets.

### **Plant Fund**

The Plant Fund focuses on operational support and master planning initiatives along with deferred maintenance projects. Construction on both Sumner Hall and Coaledo Hall will be complete in Fall 2024. Through state capital money matched by an EDA grant, these improvements will expand the resources for our Pre-Apprenticeship, Agroecology, Dental, Forestry and Paramedicine programs while offering students additional study and engagement space. For FY 2024-25, new plant fund projects include a Tioga elevator remodel, updating the Facility Master Plan, and various improvements campus-wide. Other planned deferred and current maintenance projects on campus include; Student Housing bathroom remodels and balcony replacements, Empire Hall improvements to the Café area, and upgrades to our Sitkum HVAC.

### **Enterprise Fund**

The Enterprise Fund is for several self-support operations. Student Housing rates were increased 6% for FY2024-25 and maximum housing occupancy level is projected, which will result in a transfer to the General Fund and the Reserve Fund. Dining Services remains diligent of staffing and food costs while continuing to offer students a diverse dining experience. OCCI's budget is based on a capacity of 67 students and 27 externships for the FY2024-25. Proceeds in excess of operating expenses for OCCI are used for OCCI debt and deferred maintenance needs. The Campus Store continues to evolve with the changing market with offering more digital resources for students. Consistent tenants from Newmark Center and Neighborhood Facility continue to support operations in this fund.

### **Reserve Fund**

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

### **Debt Service Fund**

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

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

Resources	2015-2017 Biennium		2017-2019 Biennium		2019-2021 Biennium		2021-2023 Biennium		2023-2025 Biennium	
	2015-2016 Actuals	2016-2017 Actuals	2017-2018 Actuals	2018-2019 Actuals	2019-2020 Actuals	2020-2021 Actuals	2021-2022 Actuals	2022-2023 Actuals	2023-2024 Adopted	2024-2025 Projected
State Support (CCSF)	7,340,546	7,467,808	7,758,577	7,651,895	8,146,460	8,105,753	8,115,979	8,399,761	8,892,799	9,254,288
Federal Support	19,436	15,664	11,101	15,805	8,930	3,400	9,571	3,310	3,500	3,500
Local Support	5,410,356	5,555,376	5,967,652	6,309,397	6,279,598	6,291,947	6,748,343	7,000,112	7,194,865	7,445,844
Tuition & Fees (Net of Waivers)	5,639,016	5,577,321	6,350,235	5,898,394	6,022,481	5,257,209	5,656,167	5,105,209	5,872,922	5,981,832
Other Income	305,805	408,210	416,051	581,735	620,634	580,876	680,251	795,842	711,776	757,696
Transfers From Other Funds	-	35,000	128,764	442,744	84,266	249,130	190,143	663,860	1,963,327	1,970,515
Beginning Fund Balance	2,699,369	2,141,249	4,132,242	3,487,669	3,195,587	3,014,035	4,408,235	3,568,590	4,003,313	3,112,477
<b>Subtotal Resources</b>	<b>21,414,528</b>	<b>21,195,628</b>	<b>24,764,622</b>	<b>24,387,639</b>	<b>24,357,956</b>	<b>23,502,351</b>	<b>25,808,689</b>	<b>25,536,684</b>	<b>28,642,502</b>	<b>28,526,152</b>
Other Income Line-of-Credit Loan	1,000,000	2,000,000	-	-	-	1,200,000	-	-	3,500,000	3,500,000
<b>Total Resources</b>	<b>22,414,528</b>	<b>23,195,628</b>	<b>24,764,622</b>	<b>24,387,639</b>	<b>24,357,956</b>	<b>24,702,351</b>	<b>25,808,689</b>	<b>25,536,684</b>	<b>32,142,502</b>	<b>32,026,152</b>
<b>CCSF percent of Subtotal Resources</b>	<b>34%</b>	<b>35%</b>	<b>31%</b>	<b>31%</b>	<b>33%</b>	<b>34%</b>	<b>31%</b>	<b>33%</b>	<b>31%</b>	<b>32%</b>

Expenditures	2015-2017 Biennium		2017-2019 Biennium		2019-2021 Biennium		2021-2023 Biennium		2023-2025 Biennium	
	2015-2016 Actuals	2016-2017 Actuals	2017-2018 Actuals	2018-2019 Actuals	2019-2020 Actuals	2020-2021 Actuals	2021-2022 Actuals	2022-2023 Actuals	2023-2024 Adopted	2024-2025 Projected
Personnel Services	9,062,140	9,207,191	9,658,116	10,475,765	9,938,911	9,438,768	9,638,618	9,608,451	10,770,927	10,467,586
Personnel Benefits	4,169,094	4,308,349	4,859,616	5,255,206	5,519,369	5,266,386	5,505,615	5,371,148	6,720,265	6,517,146
Material and Services	3,297,842	3,216,436	3,296,486	3,562,165	3,082,286	3,178,300	3,873,590	4,600,761	5,304,616	5,684,576
Other Expenses	56,722	4,240	3,844	2,520	2,388	12,788	3,032	5,366	15,365	15,365
Equipment	44,574	42,295	77,050	123,947	109,980	79,702	35,527	28,610	80,000	80,000
Transfers to Other Funds	2,106,771	1,781,050	1,851,465	1,767,749	2,686,780	2,280,093	1,953,334	2,093,859	3,916,329	3,926,479
Contingency	0	0	0	0	0	0	0	0	0	0
<b>Subtotal Expenditures</b>	<b>18,737,143</b>	<b>18,559,561</b>	<b>19,746,577</b>	<b>21,187,352</b>	<b>21,339,714</b>	<b>20,256,038</b>	<b>21,009,716</b>	<b>21,708,195</b>	<b>26,807,502</b>	<b>26,691,152</b>
Debt Service on Line-of-Credit	1,536,137	508,825	1,530,376	4,700	4,500	38,076	1,230,383	3,000	3,535,000	3,535,000
<b>Total Expenditures</b>	<b>20,273,280</b>	<b>19,068,386</b>	<b>21,276,953</b>	<b>21,192,052</b>	<b>21,344,214</b>	<b>20,294,114</b>	<b>22,240,099</b>	<b>21,711,195</b>	<b>30,342,502</b>	<b>30,226,152</b>
<b>Ending Fund Balance</b>	<b>2,141,248</b>	<b>4,132,242</b>	<b>3,487,669</b>	<b>3,195,587</b>	<b>3,013,742</b>	<b>4,408,237</b>	<b>3,568,590</b>	<b>3,825,489</b>	<b>1,800,000</b>	<b>1,800,000</b>
Line-of-Credit Amount		1,500,000				1,200,000				
Actual Ending Fund Balance		2,632,242				3,208,237				

#### **Section 4** **Major Changes in Financial Policy**

The Community College Support Fund (CCSF) is the state's primary funding vehicle for Oregon's 17 community colleges, providing approximately 32% of Southwestern Oregon Community College's general fund resources for FY24-25 (see chart above). The current funding model is based on enrollment using a three-year rolling average with a base payment for stability and a formula for equalizing the total public resources per FTE. After a yearlong review by the Higher Education Coordination Commission (HECC) and the community colleges, a revision to the current model was approved with implementation beginning in FY25. With this revision, payments will be determined using a student-focused distribution model with the majority of our funding coming through the existing enrollment based model with the rest set aside for the two new components, Student Support and Student Success. These will operate like set aside programs (coming off the top of the state approved funding) using data on the enrollment, completion, and success of low-income learners, adult students, career/technical education seekers, and underrepresented students as identified by race/ethnicity in our service district (Coos, Curry, and Western Douglas counties). FY25 funding for these new components is based FY24 fall term data and includes both credit and non-credit coursework. The model's intent is to create a dedicated funding stream for students who are from one or more of the four prioritized student populations listed above. The transition to the new formula will occur over a five-year period beginning in FY25 and ending FY29 resulting in the following projected set aside amounts each fiscal year; FY25 \$12.5M, FY26 \$21M, FY27 \$29M, FY28 \$33M. Thereafter, 10% of the community college funding distribution model will be allocated for student support and student success components. Southwestern Oregon Community College will need to reduce future general funded budgets by approximately 2.4% each fiscal year to set aside the dollars to fund student support and student success initiatives.

The implementation of the new funding model resulted in a reallocation of state funding of approximately \$300,000 from our anticipated general fund revenues for FY25 to a special project account to facilitate student support and student success related initiatives aimed at increasing outcomes of the student populations identified. We will work to develop internal programs and procedures to effectively leverage these dollars for designated projects, staffing, and services aimed at improving our outcomes in fiscal years to come.

#### **Section 5** **Summary of Significant Budgetary Concerns for** **Fiscal Year 2024-25 and Future Budgets**

Outside the formal budget process, opportunities for strategic allocation of resources emerge throughout the year. When funds are not available for strategic activities, existing and potential grants often are used as seed funding.

The College continues to leverage grants to support our mission and achieve our strategic priorities. A Title III award and other special project funding have provided flexibility to grow student success investments and the infrastructure required to support them. This grant will fund a

position to lead a Center for Excellence in Teaching and Learning. A grant to support first generation students has funded a pilot project to incentivize gateway-level math completion and credit accumulation, and another pilot project to embed tutors into all gateway math classes. Additional grant funds have supported a pilot project to offer courses between regular academic terms on a compressed schedule. Grant funding from the Bureau of Labor and Industries for three consecutive years has supported staff in Instruction and Student Services to launch programs in pre-apprenticeship in heavy equipment and related workforce development. Additionally, the most recent BOLI award in combination reallocations to has stabilized funding for faculty in the welding department with the prospect of establishing a much-needed millwright apprenticeship. South Coast Incubator Technology Industry Ecosystem Development project at the Newmark Center building is a Partnership between South Coast Development Council, SWOCC's Small Business Development Center and the cities of Coos Bay and North Bend. The focus is to create a technology-based incubator for start-up businesses that will serve the Green and Blue economies and people who work on the ocean, ports and rivers. This would include support and start-up space for small businesses serving needs around the development and operation of the Pacific Coast Intermodal Port.

Despite a budget that resulted in reductions in positions and continued enrollment challenges this budget reflects the College's commitment to continue to increase student success and campus efficiency. Headcount is still down from COVID but starting to rebound. Noncredit headcount and FTE have experienced a sharp uptick. Growth in Mariner, apprenticeship, other workforce development, adult pre-college, and community education have great potential for continued growth. Pilot testing a range of programs and evaluation of existing processes (NCII Rural Pathways, gateway math), and post-pandemic technology adaptations, suggest we are prepared to grow learners age 25+. The College's future depends on its ability to continue to serve students and meet their needs. This proposed budget will meet our needs for 2023-24, but there is little new money in the general fund for innovating and creating new programs. Money for this has come from grants. If enrollment doesn't rebound, future budgets will see significant cuts as the College adjusts to operating with less revenue.

SOUTHWESTERN OREGON COMMUNITY COLLEGE  
DEVELOPING THE COLLEGE BUDGET

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

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

1) PREPARE THE RECOMMENDED BUDGET

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

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

2) APPROVE THE BUDGET

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

3) CITIZEN INVOLVEMENT AND PUBLIC EXPOSURE

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

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

4) ADOPT THE BUDGET

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

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

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

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

# Budget Calendar

## **November**

New budget opened and made available to staff

## **December**

Existing Personnel Inventory review

Existing budget reallocations

Mandatory/Contractual Requests submitted

## **January**

New Funding Requests

Personnel Inventory Review and benefits estimated

## **February**

Grant Budgets

Debt Service

Tuition & Fees Board Resolutions

## **March**

Final budget balancing

## **April**

Recommended Budget Book Compilation

Publications of public meetings

## **May**

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

## **June**

Adopt Budget for upcoming fiscal year

## **July**

Distribution of budget documents to required entities

## **SOUTHWESTERN OREGON COMMUNITY COLLEGE BUDGET STRUCTURE - FUND**

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

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

The college utilizes the following funds:

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



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

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

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

General Fund		Enterprise Fund	
1101	Fine Arts	8512	Campus Store
1304	Mathematics	8515	Newmark Center
1501	Forestry/Natural Resources	8551	Oregon Coast Culinary
2101	Instructional Supervision		
2102	Library		
2402	Student Success Center		
3203	Business Services		
3301	Plant Operations		
4159	Athletic Supervision		

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

01	Coos Campus
02	Curry Campus

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

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

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

### **REVENUES**

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

### **EXPENDITURES**

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

## **SOUTHWESTERN OREGON COMMUNITY COLLEGE BUDGET STRUCTURE - FUNCTION AND UNITS**

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

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

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



# **SUMMARY - ALL FUNDS**



**SOUTHWESTERN OREGON COMMUNITY COLLEGE**  
**2024-2025 BUDGET - ALL FUNDS**

<b>RESOURCES:</b>	General	Financial	Special Proj.	Reserve	Plant	Debt Service	Internal	Enterprise	Trust and	
	Fund	Aid Fund	Fund	Fund	Fund	Fund	Service Fund	Fund	Agency Fund	<b>Totals</b>
State Support	\$9,254,288	\$2,425,000	\$2,873,854	\$0	\$600,000	\$1,618,666	\$0	\$0	\$0	<b>\$16,771,808</b>
Federal Support	3,500	7,919,000	5,349,121	0	600,000	0	0	0	0	<b>\$13,871,621</b>
Local Support	7,445,844	0	0	0	0	0	0	0	0	<b>\$7,445,844</b>
Tuition and Fees (Net of Waivers)	5,981,832	0	503,267	0	0	0	0	2,178,042	35,000	<b>\$8,698,141</b>
Other Income	757,696	300,000	1,560,159	26,000	0	0	305,695	6,043,330	253,000	<b>\$9,245,880</b>
Loan Proceeds	3,500,000	0	0	0	0	0	0	0	0	<b>\$3,500,000</b>
Transfer from Other Funds	1,970,515	0	1,331,000	392,546	456,000	2,020,685	104,235	34,622	2,000	<b>\$6,311,603</b>
Estimated Beginning Fund Balance	3,112,477	0	3,594,161	754,320	309,871	0	0	1,125,000	150,000	<b>\$9,045,829</b>
<b>Total Resources</b>	<b>32,026,152</b>	<b>10,644,000</b>	<b>15,211,562</b>	<b>1,172,866</b>	<b>1,965,871</b>	<b>3,639,351</b>	<b>409,930</b>	<b>9,380,994</b>	<b>440,000</b>	<b>74,890,726</b>
<b>REQUIREMENTS:</b>										
Personnel Services	10,467,586	94,000	3,011,836	10,000	0	0	84,712	1,593,469	10,000	<b>15,271,603</b>
Personnel Benefits	6,517,146	0	1,902,628	5,000	0	0	53,216	1,010,929	3,000	<b>9,491,919</b>
Materials and Services	5,680,575	0	5,651,700	347,866	286,000	0	237,002	4,301,417	332,000	<b>16,836,560</b>
Other Expenses (Net of Waivers)	19,365	10,550,000	1,617,351	0	0	0	0	149,000	15,000	<b>12,350,716</b>
Capital Outlay	80,000	0	1,177,047	560,000	1,429,871	0	35,000	115,000	50,000	<b>3,446,918</b>
Debt Service	3,535,000	0	0	0	0	3,575,248	0	865,054	0	<b>7,975,302</b>
Transfers	3,926,480	0	1,251,000	250,000	250,000	0	0	604,123	30,000	<b>6,311,603</b>
Contingency	0	0	0	0	0	0	0	0	0	<b>0</b>
Unappropriated Fund Balance	1,800,000	0	600,000	0	0	64,103	0	742,002	0	<b>3,206,105</b>
<b>Total Requirements</b>	<b>32,026,152</b>	<b>10,644,000</b>	<b>15,211,562</b>	<b>1,172,866</b>	<b>1,965,871</b>	<b>3,639,351</b>	<b>409,930</b>	<b>9,380,994</b>	<b>440,000</b>	<b>74,890,726</b>





# **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 2024 - 2025**

<u>2021-2022</u> Actual	<u>2022-2023</u> Actual	<u>2023-2024</u> Adjusted Budget		<u>2024-2025</u> Recommended	<u>2024-2025</u> Approved	<u>2024-2025</u> Adopted
<b><u>RESOURCES:</u></b>						
-4,408,235	-3,568,590		31 Fund Balance			
-8,115,979	-8,399,761	-8,892,799	41 State Revenues	-9,254,288	-9,254,288	
-9,571	-3,310	-3,500	42 Federal Revenues	-3,500	-3,500	
-6,748,343	-7,000,112	-7,194,865	43 Local Revenues	-7,445,844	-7,445,844	
-5,656,167	-5,105,210	-5,872,922	44 Tuition And Fee Revenues	-5,981,832	-5,981,832	
-680,251	-795,842	-711,776	45 Other Revenues	-757,696	-757,696	
		-3,500,000	45 Loan Proceeds	-3,500,000	-3,500,000	
-190,143	-663,860	-1,963,327	48 Transfer From Other Funds	-1,970,515	-1,970,515	
		-4,003,313	49 Fund Balance	-3,112,477	-3,112,477	
-25,808,689	-25,536,685	-32,142,502		-32,026,152	-32,026,152	
<b><u>REQUIREMENTS:</u></b>						
9,638,618	9,608,451	10,770,927	51 Personnel Services	10,467,586	10,467,586	
5,505,615	5,371,148	6,720,265	52 Payroll Costs/Benefits	6,517,146	6,517,146	
3,873,590	4,600,761	5,304,616	53 Materials And Services	5,680,575	5,680,575	
3,032	5,366	15,365	55 Other Expenses	19,365	19,365	
35,527	28,610	80,000	57 Equipment	80,000	80,000	
1,953,334	2,093,859	3,916,329	59 Transfers	3,926,480	3,926,480	
3,568,590	3,825,491	1,800,000	59 Unappropriated Fund Balance	1,800,000	1,800,000	
1,230,383	3,000	3,535,000	60 Debt Service	3,535,000	3,535,000	
25,808,689	25,536,685	32,142,502		32,026,152	32,026,152	

**SOUTHWESTERN OREGON COMMUNITY COLLEGE DISTRICT  
GENERAL FUND PROPERTY TAX SUMMARY  
FY2024-2025**

2023-2024 Adjusted BUDGET		RECOMMENDED FY2024-2025 BUDGET	APPROVED FY2024-2025 BUDGET	ADOPTED FY2024-2025 BUDGET	% INCREASE (DECREASE) FROM PRIOR YEAR
<b><u>EXPENDITURES:</u></b>					
\$17,491,192	Personnel Services	\$16,984,732	\$16,984,732		-2.90%
5,319,981	Materials and Services	5,699,940	5,699,940		7.14%
80,000	Capital Outlay	80,000	80,000		0.00%
3,535,000	Debt Service	3,535,000	3,535,000		0.00%
3,916,329	Transfers to Other Funds	3,926,480	3,926,480		0.26%
0	Contingency	0	0		0.00%
<hr/> 30,342,502	Total Expenditures	<hr/> 30,226,152	<hr/> 30,226,152	<hr/> 0	<hr/> -0.38%
1,800,000	Unappropriated End. Balance	1,800,000	1,800,000		0.00%
<hr/> 32,142,502	Total Budget Requirements	<hr/> 32,026,152	<hr/> 32,026,152	<hr/> 0	<hr/> -0.36%
<hr/> 24,947,637	Less Available Revenues	<hr/> 24,580,308	<hr/> 24,580,308	<hr/> 0	<hr/> -1.47%
<hr/> <b>\$7,194,865</b> <hr/>	<b>Property taxes required to Balance Budget</b>	<hr/> <b>\$7,445,844</b> <hr/>	<hr/> <b>\$7,445,844</b> <hr/>	<hr/> <b>\$0</b> <hr/>	<hr/> <b>3.49%</b> <hr/>
<b><u>Property Tax Projection:</u></b>					
7,323,806	Anticipated Property Taxes	7,587,821	7,587,821		3.60%
249,907	Add: Prior Year Taxes	250,366	250,366		0.18%
60,580	Add: Other Taxes	62,926	62,926		3.87%
<hr/> 7,634,293	Total	<hr/> 7,901,113	<hr/> 7,901,113	<hr/> 0	<hr/> 3.50%
439,428	Less: Allowance for Uncol. Taxes	455,269	455,269		3.60%
<hr/> <b>7,194,865</b> <hr/>	<b>Projected Net Tax Revenues</b>	<hr/> <b>7,445,844</b> <hr/>	<hr/> <b>7,445,844</b> <hr/>	<hr/> <b>0</b> <hr/>	<hr/> <b>3.49%</b> <hr/>

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

	<u>Est. Assessed Value</u> FY2024-2025
Coos County	\$6,601,239,275
Curry County	3,822,250,101
Douglas County	583,850,206
Totals	<hr/> \$11,007,339,582

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 1101 Fine Arts**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
-434	-2,741	-3,000	45003 Supplies Sales	-3,000	-3,000	
-434	-2,741	-3,000		-3,000	-3,000	
-434	-2,741	-3,000		-3,000	-3,000	
78,100	81,100	81,100	51211 FT Faculty	82,500	82,500	
4,304			51212 FT Faculty Overloads			
	100	100	51215 FT Faculty Field Exp			
	370		51218 FT Other Faculty			
5,238	12,980	8,529	51311 PT Faculty			
3,792			51314 PT Summer Faculty			
	2,371	2,000	51319 Art Models	2,500	2,500	
91,434	96,921	91,729		85,000	85,000	
<b>FTE: 1.16</b>	<b>1.26</b>	<b>1.07</b>		<b>FTE: 1.09</b>	<b>1.09</b>	
7,167	15,930		52105 Employee Health Insurance			
1,700	3,400		52106 HSA Employer Contributions			
10	11		52107 EAP			
244	256		52108 LT Disability Insurance			
143	124		52109 Life Insurance			
264	280		52110 Workers Compensation			
9,360	9,500		52111 PERS Debt Service			
13,080	13,182		52112 PERS Retirement			
404	434		52113 Unemployment Expense			
6,721	7,565		52120 Taxes			
39,093	50,680					
82	1,318	1,745	53111 General Supplies	1,739	1,739	

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 1101 Fine Arts**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	Actual	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
1,266	2,042	2,893	53118 Class & Lab Supplies	2,899	2,899	
		68	53370 Insurance	68	68	
752	2,458	3,000	53410 Materials for Resale	3,000	3,000	
548	771	692	53509 IMC Printing/Copies			
631		1,000	53610 Equipment Repair	1,000	1,000	
<u>3,279</u>	<u>6,589</u>	<u>9,398</u>		<u>8,706</u>	<u>8,706</u>	
390			55826 Provisional Waivers			
<u>390</u>						
<u>134,196</u>	<u>154,191</u>	<u>101,127</u>		<u>93,706</u>	<u>93,706</u>	
<u>133,762</u>	<u>151,450</u>	<u>98,127</u>		<u>90,706</u>	<u>90,706</u>	

**BUDGET SALARY DETAIL**  
**2024-2025**

**COST CENTER: FINE ARTS - COOS CAMPUS**

<b>POSITION</b>	<b>FTE</b>	<b>AMOUNT</b>
ART MODELS	0.09	2500
FACULTY FT	1.00	82500
	1.09	85000

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 1102 Music**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
		-25,000	44560 Registration Fees	-25,000	-25,000	
		-25,000		-25,000	-25,000	
		-25,000		-25,000	-25,000	
		6,000	51221 Performance Study	5,500	5,500	
2,237		320	51311 PT Faculty			
		18,000	51321 PT Perf. Study	18,000	18,000	
2,237		24,320		23,500	23,500	
<b>FTE: 0.04</b>		<b>0.65</b>		<b>FTE: 0.63</b>	<b>0.63</b>	
6			52110 Workers Compensation			
10			52113 Unemployment Expense			
173			52120 Taxes			
190						
	300	966	53111 General Supplies	966	966	
		145	53129 Awards & Trophies	145	145	
		200	53211 Operational Travel	200	200	
1,122	1,443	1,955	53331 Dues & Fees	1,304	1,304	
		1,281	53357 Contracted Services & Speakers	1,932	1,932	
1,122	1,743	4,547		4,547	4,547	
3,549	1,743	28,867		28,047	28,047	
3,549	1,743	3,867		3,047	3,047	

**BUDGET SALARY DETAIL**  
**2024-2025**

**COST CENTER: MUSIC - COOS CAMPUS**

<b>POSITION</b>	<b>FTE</b>	<b>AMOUNT</b>
FACULTY FT	0.00	0
PERFORMANCE STUDY	0.00	5500
PT PERF. STUDY	0.63	18000
-----		
	0.63	23500



**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 1103 Speech**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
88,900	77,700	77,700	51211 FT Faculty	82,500	82,500	
	3,984	11,051	51213 FT Summer Faculty			
16,751	14,387	21,300	51311 PT Faculty			
4,386	2,982	2,028	51314 PT Summer Faculty			
<u>110,037</u>	<u>99,053</u>	<u>112,079</u>		<u>82,500</u>	<u>82,500</u>	
<b>FTE: 1.58</b>	<b>1.29</b>	<b>1.00</b>		<b>FTE: 1.00</b>	<b>1.00</b>	
18,972	20,524		52105 Employee Health Insurance			
3,825	3,400		52106 HSA Employer Contributions			
15	11		52107 EAP			
284	245		52108 LT Disability Insurance			
176	124		52109 Life Insurance			
350	286		52110 Workers Compensation			
13,458	10,707		52111 PERS Debt Service			
17,656	15,004		52112 PERS Retirement			
543	444		52113 Unemployment Expense			
9,065	7,696		52120 Taxes			
<u>64,343</u>	<u>58,439</u>					
247	5	193	53111 General Supplies	193	193	
50	199	272	53509 IMC Printing/Copies			
<u>297</u>	<u>204</u>	<u>465</u>		<u>193</u>	<u>193</u>	
<u>174,678</u>	<u>157,696</u>	<u>112,544</u>		<u>82,693</u>	<u>82,693</u>	
174,678	157,696	112,544		82,693	82,693	

**BUDGET SALARY DETAIL**  
**2024-2025**

**COST CENTER: SPEECH - COOS CAMPUS**

<b>POSITION</b>	<b>FTE</b>	<b>AMOUNT</b>
FACULTY FT	1.00	82500
	1.00	82500

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 1104 Foreign Language**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
15,906	14,971	9,800	51311 PT Faculty			
15,906	14,971	9,800				
<b>FTE: 0.28</b>	<b>0.25</b>			<b>FTE:</b>		
46	43		52110 Workers Compensation			
1,750	1,647		52111 PERS Debt Service			
2,056	2,202		52112 PERS Retirement			
72	67		52113 Unemployment Expense			
1,230	1,158		52120 Taxes			
5,154	5,118					
		193	53111 General Supplies	193	193	193
		193		193	193	193
21,060	20,089	9,993		193	193	193
21,060	20,089	9,993		193	193	193

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 1105 English**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
265,099	269,574	187,200	51211 FT Faculty	199,500	199,500	
2,640	4,558		51212 FT Faculty Overloads			
42,008	12,373	9,117	51213 FT Summer Faculty			
100			51215 FT Faculty Field Exp			
	500		51218 FT Other Faculty			
44,584	39,844	44,550	51311 PT Faculty			
4,386	6,110	9,169	51314 PT Summer Faculty			
<u>358,817</u>	<u>332,960</u>	<u>250,036</u>		<u>199,500</u>	<u>199,500</u>	
<b>FTE: 4.85</b>	<b>4.78</b>	<b>3.00</b>		<b>FTE: 3.00</b>	<b>3.00</b>	
55,843	60,746		52105 Employee Health Insurance			
10,200	9,350		52106 HSA Employer Contributions			
41	44		52107 EAP			
825	872		52108 LT Disability Insurance			
577	508		52109 Life Insurance			
1,028	1,000		52110 Workers Compensation			
36,573	36,801		52111 PERS Debt Service			
42,655	43,274		52112 PERS Retirement			
1,599	1,552		52113 Unemployment Expense			
<u>26,632</u>	<u>25,912</u>		52120 Taxes			
175,973	180,061					
416	370	773	53111 General Supplies	773	773	
		11	53112 Postage & Shipping			
		83	53211 Operational Travel	83	83	

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 1105 English**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
5,288	4,300	3,837	53509 IMC Printing/Copies			
5,704	4,670	4,704		856	856	
540,494	517,691	254,740		200,356	200,356	
540,494	517,691	254,740		200,356	200,356	

**BUDGET SALARY DETAIL**  
**2024-2025**

**COST CENTER: ENGLISH - COOS CAMPUS**

<b>POSITION</b>	<b>FTE</b>	<b>AMOUNT</b>
-----		
FACULTY FT	1.00	66500
FACULTY FT	1.00	64500
FACULTY FT	1.00	68500
-----		
	3.00	199500

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 1106 History & Political Science**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
76,400	79,400	79,400	51211 FT Faculty			
3,915			51213 FT Summer Faculty			
	1,521		51311 PT Faculty			
<u>80,315</u>	<u>80,921</u>	<u>79,400</u>				
<b>FTE: 1.00</b>	<b>1.03</b>	<b>1.00</b>		<b>FTE: 0.00</b>	<b>0.00</b>	<b>0.00</b>
21,759	22,532		52105 Employee Health Insurance			
3,400	3,400		52106 HSA Employer Contributions			
10	11		52107 EAP			
239	250		52108 LT Disability Insurance			
143	124		52109 Life Insurance			
231	233		52110 Workers Compensation			
8,780	8,846		52111 PERS Debt Service			
12,379	12,417		52112 PERS Retirement			
359	362		52113 Unemployment Expense			
<u>5,953</u>	<u>6,022</u>		52120 Taxes			
53,253	54,197					
	30	193	53111 General Supplies	193	193	
<u>570</u>	<u>576</u>	<u>1,087</u>	53509 IMC Printing/Copies			
570	606	1,280		193	193	
<u>134,138</u>	<u>135,724</u>	<u>80,680</u>				
134,138	135,724	80,680		193	193	

**BUDGET SALARY DETAIL**  
**2024-2025**

**COST CENTER: HISTORY & POLITICAL SCIENCE - COOS CAMPUS**

<b>POSITION</b>	<b>FTE</b>	<b>AMOUNT</b>
FACULTY FT	0.00	0
	0.00	0



**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 1110 Human Development**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
146,341	152,647	152,000	51211 FT Faculty	157,000	157,000	
146,341	152,647	152,000		157,000	157,000	
<b>FTE: 2.00</b>	<b>2.00</b>	<b>2.00</b>		<b>FTE: 2.00</b>	<b>2.00</b>	
34,518	34,784		52105 Employee Health Insurance-Employ			
6,800	6,800		52106 HSA Employer Contributions			
21	22		52107 EAP			
461	482		52108 LT Disability Insurance			
286	239		52109 Life Insurance			
424	443		52110 Workers Compensation			
16,098	16,791		52111 PERS Debt Service			
20,179	21,036		52112 PERS Retirement			
659	687		52113 Unemployment Expense			
11,217	11,700		52120 Employer PR Taxes			
90,663	92,982					
<hr/>	<hr/>	<hr/>		<hr/>	<hr/>	
237,005	245,630	152,000		157,000	157,000	
<hr/>	<hr/>	<hr/>		<hr/>	<hr/>	
237,005	245,630	152,000		157,000	157,000	

**BUDGET SALARY DETAIL**  
**2024-2025**

**COST CENTER: HUMAN DEVELOPMENT - COOS CAMPUS**

<b>POSITION</b>	<b>FTE</b>	<b>AMOUNT</b>
-----		
FACULTY FT	1.00	74500
FACULTY FT	1.00	82500
-----		
	2.00	157000

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 1205 Computer Tech**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
120,750	60,700	121,200	51211 FT Faculty	64,500	64,500	
2,724	4,834		51212 FT Faculty Overloads			
900	200		51215 FT Faculty Field Exp			
	45,840		51220 FT Adjunct Faculty			
44,100	26,191	14,516	51311 PT Faculty			
5,296	2,701	2,755	51314 PT Summer Faculty			
<u>173,769</u>	<u>140,467</u>	<u>138,471</u>		<u>64,500</u>	<u>64,500</u>	
<b>FTE: 2.86</b>	<b>2.49</b>	<b>2.00</b>		<b>FTE: 1.00</b>	<b>1.00</b>	
20,649	36,855		52105 Employee Health Insurance			
1,275	2,833		52106 HSA Employer Contributions			
17	20		52107 EAP			
318	312		52108 LT Disability Insurance			
238	224		52109 Life Insurance			
542	406		52110 Workers Compensation			
18,057	15,396		52111 PERS Debt Service			
20,991	18,843		52112 PERS Retirement			
721	630		52113 Unemployment Expense			
<u>12,326</u>	<u>10,434</u>		52120 Taxes			
75,134	85,954					
	124	97	53111 General Supplies	97	97	
109		193	53118 Class & Lab Supplies	193	193	
500	300	500	53331 Dues & Fees	500	500	

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 1205 Computer Tech**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
56	20		53509 IMC Printing/Copies			
665	444	790		790	790	
<hr/>						
249,568	226,864	139,261		65,290	65,290	
<hr/>						
249,568	226,864	139,261		65,290	65,290	

**BUDGET SALARY DETAIL**  
**2024-2025**

**COST CENTER: COMPUTER TECH - COOS CAMPUS**

<b>POSITION</b>	<b>FTE</b>	<b>AMOUNT</b>
FACULTY FT	1.00	64500
	1.00	64500

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 1207 Honors Program**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	Actual	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
		750	53217 Field Trip	750	750	
		750	53331 Dues and Fees	750	750	
		1,500		1,500	1,500	
		1,500		1,500	1,500	
		1,500		1,500	1,500	

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 1209 Business**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
128,292	133,566	133,300	51211 FT Faculty	141,000	141,000	
3,500	10,761		51212 FT Faculty Overloads			
13,024	17,714	26,702	51213 FT Summer Faculty			
700	800	300	51215 FT Faculty Field Exp			
37,802	32,833	16,800	51311 PT Faculty			
5,296			51314 PT Summer Faculty			
<u>188,614</u>	<u>195,673</u>	<u>177,102</u>		<u>141,000</u>	<u>141,000</u>	
<b>FTE: 2.75</b>	<b>2.56</b>	<b>2.00</b>		<b>FTE: 2.00</b>	<b>2.00</b>	
39,902	42,801		52105 Employee Health Insurance			
6,800	6,800		52106 HSA Employer Contributions			
19	22		52107 EAP			
376	419		52108 LT Disability Insurance			
262	248		52109 Life Insurance			
518	565		52110 Workers Compensation			
18,351	20,119		52111 PERS Debt Service			
20,235	21,797		52112 PERS Retirement			
803	876		52113 Unemployment Expense			
<u>13,569</u>	<u>14,731</u>		52120 Taxes			
100,835	108,377					
102		43	53111 General Supplies	193	193	
1			53112 Postage & Shipping			
		150	53319 Meeting Expenses			
<u>595</u>	<u>5,134</u>	<u>3,880</u>	53509 IMC Printing/Copies			
698	5,134	4,073		<u>193</u>	<u>193</u>	

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 1209 Business**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	Actual	Adjusted Budget		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
819			55826 Provisional Waivers			
819						
290,966	309,185	181,175		141,193	141,193	
290,966	309,185	181,175		141,193	141,193	



**BUDGET SALARY DETAIL**  
**2024-2025**

**COST CENTER: BUSINESS - COOS CAMPUS**

<b>POSITION</b>	<b>FTE</b>	<b>AMOUNT</b>
-----		
FACULTY FT	1.00	76500
FACULTY FT	1.00	64500
-----		
	2.00	141000

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 1302 Chemistry**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
64,917	61,338	59,000	51211 FT Faculty	62,500	62,500	
11,306	923		51212 FT Faculty Overloads			
9,818	31,284	10,468	51213 FT Summer Faculty			
	200	200	51215 FT Faculty Field Exp			
	843		51218 FT Other Faculty			
10,345	11,455	10,479	51311 PT Faculty			
4,051			51314 PT Summer Faculty			
<u>100,438</u>	<u>106,043</u>	<u>80,147</u>		<u>62,500</u>	<u>62,500</u>	
<b>FTE: 1.25</b>	<b>1.19</b>	<b>1.00</b>		<b>FTE: 1.00</b>	<b>1.00</b>	
21,845	7,654		52105 Employee Health Insurance			
3,400			52106 HSA Employer Contributions			
10	9		52107 EAP			
189	156		52108 LT Disability Insurance			
143	100		52109 Life Insurance			
291	279		52110 Workers Compensation			
11,048	6,704		52111 PERS Debt Service			
11,872	8,011		52112 PERS Retirement			
452	433		52113 Unemployment Expense			
<u>7,550</u>	<u>7,379</u>		52120 Taxes			
56,800	30,795					
3,877	41	1,034	53111 General Supplies	1,256	1,256	
		483	53112 Postage & Shipping	483	483	
4,807	2,441	5,899	53118 Class & Lab Supplies	5,899	5,899	
		671	53151 Gasoline/Fuel/Propane	671	671	
		222	53357 Contracted Services & Speakers			

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 1302 Chemistry**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
117	6		53509 IMC Printing/Copies			
8,802	2,488	8,309		8,309	8,309	
166,040	139,325	88,456		70,809	70,809	
166,040	139,325	88,456		70,809	70,809	

**BUDGET SALARY DETAIL**  
**2024-2025**

**COST CENTER: CHEMISTRY - COOS CAMPUS**

<b>POSITION</b>	<b>FTE</b>	<b>AMOUNT</b>
FACULTY FT	1.00	62500
	1.00	62500

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 1303 Engineering**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
4,302	1,426	_____	51211 FT Faculty	_____	_____	_____
4,302	1,426	_____	51311 PT Faculty	_____	_____	_____

<b>FTE:</b>	<b>0.07</b>	<b>0.00</b>		<b>FTE:</b>	
-------------	-------------	-------------	--	-------------	--

13	4	_____	52110 Workers Compensation	_____	_____
	157	_____	52111 PERS Debt Service	_____	_____
	169	_____	52112 PERS Retirement	_____	_____
19	6	_____	52113 Unemployment Expense	_____	_____
335	109	_____	52120 Taxes	_____	_____
366	445	_____		_____	_____
4,668	1,872	_____		_____	_____
4,668	1,872	_____		_____	_____

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 1304 Mathematics**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
257,367	324,948	323,900	51211 FT Faculty	346,500	346,500	
11,948	25,008		51212 FT Faculty Overloads			
41,312	23,631	31,598	51213 FT Summer Faculty			
29,184	27,312	23,300	51311 PT Faculty			
3,572	1,789	2,282	51314 PT Summer Faculty			
<u>343,384</u>	<u>402,688</u>	<u>381,080</u>		<u>346,500</u>	<u>346,500</u>	
<b>FTE: 4.57</b>	<b>5.49</b>	<b>5.00</b>		<b>FTE: 5.00</b>	<b>5.00</b>	
66,697	90,839		52105 Employee Health Insurance			
10,200	10,200		52106 HSA Employer Contributions			
40	52		52107 EAP			
798	991		52108 LT Disability Insurance			
565	596		52109 Life Insurance			
990	1,135		52110 Workers Compensation			
34,493	38,634		52111 PERS Debt Service			
40,179	45,260		52112 PERS Retirement			
1,536	1,761		52113 Unemployment Expense			
<u>25,655</u>	<u>29,141</u>		52120 Taxes			
181,153	218,610					
47	89	628	53111 General Supplies	628	628	
		145	53113 Software < \$5,000	145	145	
	1,178	1,900	53211 Operational Travel	1,900	1,900	

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 1304 Mathematics**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
3,270	5,999	4,917	53509 IMC Printing/Copies			
3,318	7,267	7,590		2,673	2,673	
527,854	628,565	388,670		349,173	349,173	
527,854	628,565	388,670		349,173	349,173	

**BUDGET SALARY DETAIL  
2024-2025**

**COST CENTER: MATHEMATICS - COOS CAMPUS**

<b>POSITION</b>	<b>FTE</b>	<b>AMOUNT</b>
FACULTY FT	1.00	60500
FACULTY FT	1.00	66500
FACULTY FT	1.00	82500
FACULTY FT	1.00	66500
FACULTY FT	1.00	70500
<hr/>		
	5.00	346500



**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 1305 Earth Sciences**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
80,201	37,760	59,000	51211 FT Faculty	62,500	62,500	
18,499			51212 FT Faculty Overloads			
4,366			51213 FT Summer Faculty			
	11,093	13,855	51311 PT Faculty			
		2,066	51314 PT Summer Faculty			
<u>103,067</u>	<u>48,852</u>	<u>74,921</u>		<u>62,500</u>	<u>62,500</u>	
<b>FTE: 1.00</b>	<b>0.83</b>	<b>1.00</b>		<b>FTE: 1.00</b>	<b>1.00</b>	
18,407	12,897		52105 Employee Health Insurance			
10	7		52107 EAP			
249	125		52108 LT Disability Insurance			
143	78		52109 Life Insurance			
336	142		52110 Workers Compensation			
12,745	351		52111 PERS Debt Service			
17,971	495		52112 PERS Retirement			
521	213		52113 Unemployment Expense			
<u>8,761</u>	<u>4,150</u>		52120 Taxes			
59,145	18,458					
964	56	386	53111 General Supplies	1,122	1,122	
18			53112 Postage & Shipping			
		500	53118 Class & Lab Supplies			
		373	53211 Operational Travel	373	373	
		395	53217 Field Trip	395	395	
401	495	436	53219 Out of State Travel	436	436	
		1,100	53312 Outside Printing Services	1,100	1,100	
1,107	543	339	53509 IMC Printing/Copies			
654	1,423	500	53515 Motor Pool	500	500	

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 1305 Earth Sciences**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	Actual	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
3,144	2,515	4,500	53518 Bus - Southwestern	4,500	4,500	
		8,529		8,426	8,426	
165,355	69,826	83,450		70,926	70,926	
165,355	69,826	83,450		70,926	70,926	

**BUDGET SALARY DETAIL**  
**2024-2025**

**COST CENTER: EARTH SCIENCES - COOS CAMPUS**

<b>POSITION</b>	<b>FTE</b>	<b>AMOUNT</b>
FACULTY FT	1.00	62500
	1.00	62500

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 1310 Tutorial**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
17,447	16,903	13,732	51311 PT Faculty			
44,688	68,004	56,500	51317 Tutors	56,500	56,500	
62,135	84,907	70,232		56,500	56,500	
<b>FTE: 2.09</b>	<b>2.47</b>	<b>2.03</b>		<b>FTE: 1.99</b>	<b>1.99</b>	
158	247		52110 Workers Compensation			
136	185		52111 PERS Debt Service			
146	198		52112 PERS Retirement			
276	375		52113 Unemployment Expense			
4,798	5,780		52120 Taxes			
5,515	6,784					
600		715	53111 General Supplies	715	715	
		300	53137 Catering/Meals	300	300	
600		1,015		1,015	1,015	
68,249	91,691	71,247		57,515	57,515	
68,249	91,691	71,247		57,515	57,515	

**BUDGET SALARY DETAIL**  
**2024-2025**

**COST CENTER: TUTORIAL - COOS CAMPUS**

<b>POSITION</b>	<b>FTE</b>	<b>AMOUNT</b>
TUTORS	1.99	56500
	1.99	56500

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 1311 Physics**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
62,255	64,100	64,100	51211 FT Faculty	68,500	68,500	
7,451	14,495		51212 FT Faculty Overloads			
13,386	8,668		51213 FT Summer Faculty			
	300		51215 FT Faculty Field Exp			
860	7,065	4,796	51311 PT Faculty			
1,316			51417 PT Casual/Temporary			
<u>85,269</u>	<u>94,629</u>	<u>68,896</u>		<u>68,500</u>	<u>68,500</u>	
<b>FTE: 1.06</b>	<b>1.12</b>	<b>1.00</b>		<b>FTE: 1.00</b>	<b>1.00</b>	
7,167	7,439		52105 Employee Health Insurance-Employ			
1,700	1,700		52106 HSA Employer Contributions			
10	11		52107 EAP			
190	201		52108 LT Disability Insurance			
143	124		52109 Life Insurance			
246	273		52110 Workers Compensation			
9,085	9,775		52111 PERS Debt Service			
9,762	10,504		52112 PERS Retirement			
381	424		52113 Unemployment Expense			
<u>6,473</u>	<u>7,193</u>		52120 Taxes			
35,158	37,644					
13		290	53111 General Supplies	290	290	
		10	53112 Postage & Shipping			
2,792	2,853	4,983	53118 Class & Lab Supplies	4,983	4,983	
254	259		53331 Dues & Fees			
	738	500	53357 Contracted Services & Speakers	500	500	

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 1311 Physics**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
303	777	680	53509 IMC Printing/Copies			
3,362	4,627	6,463		5,773	5,773	
123,788	136,899	75,359		74,273	74,273	
123,788	136,899	75,359		74,273	74,273	

**BUDGET SALARY DETAIL**  
**2024-2025**

**COST CENTER: PHYSICS - COOS CAMPUS**

<b>POSITION</b>	<b>FTE</b>	<b>AMOUNT</b>
FT FACULTY	1.00	68500
	1.00	68500



**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 1312 Anthropology & Sociology**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
57,700	61,004	60,700	51211 FT Faculty	62,011	62,011	
13,392	3,077	6,475	51213 FT Summer Faculty			
100			51215 FT Fac Field Work			
20,627	26,630	13,800	51311 PT Faculty			
		2,066	51314 PT Summer Faculty			
<u>91,819</u>	<u>90,711</u>	<u>83,041</u>		<u>62,011</u>	<u>62,011</u>	
<b>FTE: 1.36</b>	<b>0.45</b>	<b>1.00</b>		<b>FTE: 1.00</b>	<b>1.00</b>	
27,134	31,839		52105 Employee Health Insurance-Employ			
	3,400		52106 HSA Employer Contributions			
10	11		52107 EAP			
194	191		52108 LT Disability Insurance			
169	124		52109 Life Insurance			
238	262		52110 Workers Compensation			
4,631	9,342		52111 PERS Debt Service			
5,997	10,648		52112 PERS Retirement			
370	406		52113 Unemployment Expense			
<u>5,994</u>	<u>6,760</u>		52120 Employer PR Taxes			
44,737	62,981					
272	354	420	53111 General Supplies	193	193	
		16	53112 Postage & Shipping			
<u>1,213</u>	<u>971</u>	<u>844</u>	53509 IMC Printing/Copies			
1,485	1,325	1,280		193	193	
<u>138,042</u>	<u>155,018</u>	<u>84,321</u>		<u>62,204</u>	<u>62,204</u>	
138,042	155,018	84,321		62,204	62,204	

**BUDGET SALARY DETAIL**  
**2024-2025**

**COST CENTER: ANTHROPOLOGY & SOCIOLOGY - COOS CAMPUS**

<b>POSITION</b>	<b>FTE</b>	<b>AMOUNT</b>
FACULTY FT	1.00	62011
	1.00	62011

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 1313 Psychology**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
123,900	93,842	133,100	51211 FT Faculty	143,000	143,000	
	2,896		51213 FT Summer Faculty			
	200		51215 FT Faculty Field Exp			
5,763	11,174	8,125	51311 PT Faculty			
		3,328	51314 PT Summer Faculty			
<u>129,663</u>	<u>108,112</u>	<u>144,553</u>		<u>143,000</u>	<u>143,000</u>	
<b>FTE: 2.10</b>	<b>1.56</b>	<b>2.00</b>		<b>FTE: 2.00</b>	<b>2.00</b>	
34,538	25,595		52105 Employee Health Insurance-Employ			
7,083	4,392		52106 HSA Employer Contributions			
19	15		52107 EAP			
361	301		52108 LT Disability Insurance			
262	178		52109 Life Insurance			
348	338		52110 Workers Compensation			
9,614	12,297		52111 PERS Debt Service			
10,505	13,214		52112 PERS Retirement			
541	525		52113 Unemployment Expense			
8,994	8,822		52120 Employer PR Taxes			
<u>72,265</u>	<u>65,677</u>					
492	3	386	53111 General Supplies	386	386	
	1,153		53509 IMC Printing/Copies			
<u>492</u>	<u>1,156</u>	<u>386</u>		<u>386</u>	<u>386</u>	
<u>202,420</u>	<u>174,946</u>	<u>144,939</u>		<u>143,386</u>	<u>143,386</u>	
202,420	174,946	144,939		143,386	143,386	

**BUDGET SALARY DETAIL**  
**2024-2025**

**COST CENTER: PSYCHOLOGY - COOS CAMPUS**

<b>POSITION</b>	<b>FTE</b>	<b>AMOUNT</b>
-----		
FACULTY FT	1.00	76500
FACULTY FT	1.00	66500
-----		
	2.00	143000

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 1315 Allied Health Biological Science**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
74,700	137,226	133,300	51211 FT Faculty	143,000	143,000	
	47,050		51212 FT Faculty Overloads			
19,044	4,657		51213 FT Summer Faculty			
	3,332		51218 FT Other Faculty			
24,197	18,164	1,425	51311 PT Faculty			
1,687	4,033	2,341	51314 PT Summer Faculty			
<u>119,627</u>	<u>214,462</u>	<u>137,066</u>		<u>143,000</u>	<u>143,000</u>	
<b>FTE: 1.45</b>	<b>2.38</b>	<b>2.00</b>		<b>FTE: 2.00</b>	<b>2.00</b>	
13,806	35,951		52105 Employee Health Insurance-Employ			
3,400	3,400		52106 HSA Employer Contributions			
10	20		52107 EAP			
236	390		52108 LT Disability Insurance			
143	220		52109 Life Insurance			
347	595		52110 Workers Compensation			
11,354	22,241		52111 PERS Debt Service			
15,861	27,744		52112 PERS Retirement			
527	923		52113 Unemployment Expense			
9,184	15,442		52120 Employer PR Taxes			
<u>54,868</u>	<u>106,926</u>					
86	162	197	53111 General Supplies	290	290	
	39		53112 Postage & Shipping			
		145	53117 Computer Supplies	145	145	
1,543	3,407	3,525	53118 Class & Lab Supplies	3,478	3,478	
1,191	1,155	2,000	53321 Purchased Services	2,000	2,000	
110		110	53331 Dues & Fees	64	64	

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 1315 Allied Health Biological Science**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
3,571	7,326	2,958	53509 IMC Printing/Copies			
6,501	12,088	8,935		5,977	5,977	
180,997	333,475	146,001		148,977	148,977	
180,997	333,475	146,001		148,977	148,977	

**BUDGET SALARY DETAIL**  
**2024-2025**

**COST CENTER: ALLIED HEALTH BIOLOGICAL SCIENCE - COOS CAMPUS**

<b>POSITION</b>	<b>FTE</b>	<b>AMOUNT</b>
-----		
FACULTY FT	1.00	82500
FACULTY FT	1.00	60500
-----		
	2.00	143000

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 1316 General Biological Science**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
140,900	159,862	127,000	51211 FT Faculty	124,800	124,800	
4,096	11,321	17,551	51213 FT Summer Faculty			
	500	100	51215 FT Faculty Field Exp			
	1,857		51218 FT Other Faculty			
	35,104		51220 FT Adjunct Faculty			
13,124	2,656	5,478	51311 PT Faculty			
6,038	2,579		51314 PT Summer Faculty			
	11,240	29,016	51415 PT 20HR Classified	29,016	29,016	
13,826			51416 PT 10HR Classified			
<u>177,983</u>	<u>225,119</u>	<u>179,145</u>		<u>153,816</u>	<u>153,816</u>	
<b>FTE: 2.81</b>	<b>3.34</b>	<b>2.78</b>		<b>FTE: 2.78</b>	<b>2.78</b>	
37,421	38,170		52105 Employee Health Insurance-Employ			
3,400	5,525		52106 HSA Employer Contributions			
29	32		52107 EAP			
398	420		52108 LT Disability Insurance			
250	224		52109 Life Insurance			
472	519		52110 Workers Compensation			
17,898	19,677		52111 PERS Debt Service			
22,328	24,749		52112 PERS Retirement			
732	1,045		52113 Unemployment Expense			
12,126	17,377		52120 Employer PR Taxes			
<u>95,053</u>	<u>107,738</u>					
304	65	193	53111 General Supplies	193	193	
		97	53117 Computer Supplies	97	97	
130	1,248	2,319	53118 Class & Lab Supplies	2,319	2,319	
1,191	1,430	2,480	53321 Purchased Services	2,480	2,480	



**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 1316 General Biological Science**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	Actual	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
		42	53331 Dues & Fees	42	42	
3,081	3,567	1,419	53509 IMC Printing/Copies			
<u>4,705</u>	<u>6,310</u>	<u>6,550</u>		<u>5,131</u>	<u>5,131</u>	
<u>277,741</u>	<u>339,167</u>	<u>185,695</u>		<u>158,947</u>	<u>158,947</u>	
277,741	339,167	185,695		158,947	158,947	

**BUDGET SALARY DETAIL**  
**2024-2025**

**COST CENTER: GENERAL BIOLOGICAL SCIENCE - COOS CAMPUS**

<b>POSITION</b>	<b>FTE</b>	<b>AMOUNT</b>
-----		
FACULTY FT	1.00	60500
FACULTY FT	1.00	64300
PT 20HR CLASSIFIED	0.78	29016
-----		
	2.78	153816

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 1400 Pharmacy Tech**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
1,113	10,015	1,375	51311 PT Faculty			
1,113	10,015	1,375				
<b>FTE: 0.02</b>	<b>0.17</b>			<b>FTE:</b>		
3	29		52110 Workers Compensation			
5	45		52113 Unemployment Expense			
87	773		52120 Employer PR Taxes			
96	847					
		150	53211 Operational Travel	150	150	
		125	53319 Meeting Expenses	125	125	
		275		275	275	
1,209	10,862	1,650		275	275	
1,209	10,862	1,650		275	275	

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 1402 Medical Assistant**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
8,261	10,681	14,550	51311 PT Faculty			
1,524			51314 PT Summer Faculty			
100			51315 PT Faculty Field Experience			
<u>9,885</u>	<u>10,681</u>	<u>14,550</u>				
<b>FTE: 0.17</b>	<b>0.18</b>			<b>FTE:</b>		
	4,643		52105 Employee Health Insurance-Employ			
29	31		52110 Workers Compensation			
559	677		52111 PERS Debt Service			
600	728		52112 PERS Retirement			
44	48		52113 Unemployment Expense			
<u>762</u>	<u>833</u>		52120 Taxes			
1,994	6,960					
	144	145	53111 General Supplies	145	145	
		193	53118 Class & Lab Supplies	193	193	
		83	53211 Operational Travel	83	83	
			53319 Meeting Expenses	290	290	
			53321 Purchased Services	1,500	1,500	
	<u>2,272</u>	<u>672</u>	53331 Dues & Fees	<u>800</u>	<u>800</u>	
	2,416	1,093		3,011	3,011	
<u>11,879</u>	<u>20,057</u>	<u>15,643</u>		<u>3,011</u>	<u>3,011</u>	
11,879	20,057	15,643		3,011	3,011	

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 1403 Early Childhood Ed**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
74,124	57,400	57,300	51211 FT Faculty	60,500	60,500	
	3,620	3,056	51213 FT Summer Faculty			
1,100	100		51215 FT Faculty Field Exp			
28,186	20,420	13,200	51311 PT Faculty			
100	100		51315 PT Faculty Field Experience			
<u>103,510</u>	<u>81,640</u>	<u>73,556</u>		<u>60,500</u>	<u>60,500</u>	
<b>FTE: 1.74</b>	<b>1.35</b>	<b>1.00</b>		<b>FTE: 1.00</b>	<b>1.00</b>	
11,322	9,856		52105 Employee Health Insurance-Employ			
12	11		52107 EAP			
212	181		52108 LT Disability Insurance			
166	120		52109 Life Insurance			
552	237		52110 Workers Compensation			
11,203	8,980		52111 PERS Debt Service			
12,599	10,358		52112 PERS Retirement			
459	367		52113 Unemployment Expense			
7,881	6,232		52120 Taxes			
<u>44,405</u>	<u>36,343</u>					
697	104	200	53111 General Supplies	200	200	
		97	53118 Class & Lab Supplies	97	97	
		50	53135 Food Supplies	50	50	
	1,035	1,000	53211 Operational Travel	1,000	1,000	
		400	53317 Facility/Equipment Rental	400	400	
	435	800	53331 Dues & Fees	800	800	
729	721	324	53509 IMC Printing/Copies			

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 1403 Early Childhood Ed**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
1,426	2,349	2,871	53520 Rental Vehicle	2,547	2,547	
149,341	120,332	76,427		63,047	63,047	
149,341	120,332	76,427		63,047	63,047	

**BUDGET SALARY DETAIL**  
**2024-2025**

**COST CENTER: EARLY CHILDHOOD ED - COOS CAMPUS**

<b>POSITION</b>	<b>FTE</b>	<b>AMOUNT</b>
FACULTY FT	1.00	60500
	1.00	60500

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 1404 Physical Education**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
150			51112 Other Management			
168,806	176,175	176,175	51211 FT Faculty	187,485	187,485	
17,106	13,603		51212 FT Faculty Overloads			
13,483	12,949	13,535	51213 FT Summer Faculty			
23,286	37,404	54,712	51311 PT Faculty			
1,616	1,382		51314 PT Summer Faculty			
100			51315 PT Faculty Field Experience			
25,093			51326 PT Coaching			
26,820	31,660	29,918	51411 FT Classified			
3,441			51417 PT Casual/Temporary			
<u>279,900</u>	<u>273,173</u>	<u>274,340</u>		<u>187,485</u>	<u>187,485</u>	
<b>FTE: 4.34</b>	<b>4.27</b>	<b>3.61</b>		<b>FTE: 2.61</b>	<b>2.61</b>	
62,829	56,765		52105 Employee Health Insurance-Employ			
10,431	9,465		52106 HSA Employer Contributions			
35	39		52107 EAP			
630	649		52108 LT Disability Insurance			
507	445		52109 Life Insurance			
834	787		52110 Workers Compensation			
28,096	28,798		52111 PERS Debt Service			
33,063	34,067		52112 PERS Retirement			
1,294	1,220		52113 Unemployment Expense			
<u>21,608</u>	<u>20,590</u>		52120 Taxes			
159,326	152,825					
297	219	4,381	53111 General Supplies	4,381	4,381	
1,415		6,930	53331 Dues & Fees	6,930	6,930	



**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 1404 Physical Education**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
1,605	1,410	739	53509 IMC Printing/Copies	450	450	
3,317	1,629	12,050		11,761	11,761	
442,544	427,628	286,390		199,246	199,246	
442,544	427,628	286,390		199,246	199,246	

**BUDGET SALARY DETAIL**  
**2024-2025**

**COST CENTER: PHYSICAL EDUCATION - COOS CAMPUS**

<b>POSITION</b>	<b>FTE</b>	<b>AMOUNT</b>
FACULTY FT	0.87	59595
FACULTY FT	0.87	71775
FACULTY FT	0.87	56115
-----		
	2.61	187485

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 1405 Nursing**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
-56,436	-60,409	-36,600	45003 Supplies Sales	-75,000	-75,000	
-56,436	-60,409	-36,600		-75,000	-75,000	
-56,436	-60,409	-36,600		-75,000	-75,000	
83,272	75,364	80,039	51111 FT Management	83,272	83,272	
257,247	289,585	303,300	51211 FT Faculty	316,011	316,011	
24,243	44,607		51212 FT Faculty Overloads			
	1,800		51218 FT Other Faculty			
21,040			51220 FT Adjunct Faculty			
77,191	50,739	58,989	51311 PT Faculty			
		1,880	51314 PT Summer Faculty			
47,377	49,298	49,083	51411 FT Classified	37,066	37,066	
600	600	600	51421 Classified Other Pay			
510,971	511,992	493,891		436,349	436,349	
<b>FTE: 7.84</b>	<b>7.48</b>	<b>7.00</b>		<b>FTE: 7.00</b>	<b>7.00</b>	
124,652	115,961		52105 Employee Health Insurance-Employ			
13,600	11,900		52106 HSA Employer Contributions			
72	71		52107 EAP			
1,299	1,282		52108 LT Disability Insurance			
1,012	816		52109 Life Insurance			
1,498	1,484		52110 Workers Compensation			
48,349	47,099		52111 PERS Debt Service			
52,110	50,265		52112 PERS Retirement			
2,314	2,304		52113 Unemployment Expense			

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 1405 Nursing**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
38,582	38,878		52120 Taxes			
283,490	270,062					
501	338	5,570	53111 General Supplies	5,570	5,570	
28	7	265	53112 Postage & Shipping	265	265	
33	252	5,305	53118 Class & Lab Supplies	5,305	5,305	
		457	53137 Catering/Meals	457	457	
3,648	7,660	9,249	53211 Operational Travel	9,249	9,249	
12,596	23,740	25,659	53321 Purchased Services	25,659	25,659	
		707	53331 Dues & Fees	707	707	
60,300	60,912	36,600	53410 Materials for Resale	75,000	75,000	
2,393	3,320	2,568	53509 IMC Printing/Copies	2,568	2,568	
		500	53520 Rental Vehicle	500	500	
		6,405	53610 Equipment Repair	6,405	6,405	
79,500	96,228	93,285		131,685	131,685	
873,960	878,283	587,176		568,034	568,034	
817,524	817,874	550,576		493,034	493,034	

**BUDGET SALARY DETAIL**  
**2024-2025**

**COST CENTER: NURSING - COOS CAMPUS**

<b>POSITION</b>	<b>FTE</b>	<b>AMOUNT</b>
CLASS SAL FT	1.00	37066
FACULTY FT	1.00	60500
FACULTY FT	1.00	62011
FACULTY FT	1.00	62500
FACULTY FT	1.00	68500
FACULTY FT	1.00	62500
MGMT SAL FT	1.00	83272
<hr/>		
	7.00	436349

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 1406 Justice Services**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
24,154	24,798	14,500	51311 PT Faculty			
600			51313 PT Faculty Curriculum			
1,616	2,685	2,028	51314 PT Summer Faculty			
<u>26,370</u>	<u>27,484</u>	<u>16,528</u>				
<b>FTE: 0.46</b>	<b>0.47</b>			<b>FTE:</b>		
74			52105 Employee Health Insurance-Employ			
			52107 EAP			
3			52108 LT Disability Insurance			
1			52109 Life Insurance			
76	80		52110 Workers Compensation			
2,672	2,445		52111 PERS Debt Service			
3,441	2,995		52112 PERS Retirement			
81	86		52113 Unemployment Expense			
2,034	2,123		52120 Taxes			
<u>8,382</u>	<u>7,729</u>					
120			53111 General Supplies			
		250	53319 Meeting Expenses	250	250	
		100	53509 IMC Printing/Copies	100	100	
<u>120</u>		<u>350</u>		<u>350</u>	<u>350</u>	
<u>34,873</u>	<u>35,213</u>	<u>16,878</u>		<u>350</u>	<u>350</u>	
<u>34,873</u>	<u>35,213</u>	<u>16,878</u>		<u>350</u>	<u>350</u>	

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 1408 Emergency Medical Tech**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
		-4,200	44690 Other Fees	-4,200	-4,200	
		-4,200		-4,200	-4,200	
		-4,200		-4,200	-4,200	
10,806			51117 Director			
58,662	129,322	129,654	51211 FT Faculty	130,153	130,153	
4,684	9,496		51212 FT Faculty Overloads			
5,105			51213 FT Summer Faculty			
46,744	24,724	17,368	51311 PT Faculty			
	881		51316 PT Teachers Aids			
12,240			51363 PT Faculty Other			
		1,000	51417 PT Casual/Temporary	1,000	1,000	
138,240	164,423	148,022		131,153	131,153	
<b>FTE: 2.21</b>	<b>2.43</b>	<b>2.04</b>		<b>FTE: 2.04</b>	<b>2.04</b>	
22,931	28,811		52105 Employee Health Insurance-Employ			
3,400	5,100		52106 HSA Employer Contributions			
12	20		52107 EAP			
209	380		52108 LT Disability Insurance			
143	224		52109 Life Insurance			
401	475		52110 Workers Compensation			
11,834	12,244		52111 PERS Debt Service			
12,880	13,231		52112 PERS Retirement			
663	740		52113 Unemployment Expense			
11,284	12,548		52120 Taxes			
63,757	73,773					

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 1408 Emergency Medical Tech**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
574	1,137	2,391	53111 General Supplies	2,391	2,391	
11	1		53112 Postage & Shipping			
16,496	13,985	18,408	53118 Class & Lab Supplies	18,408	18,408	
1,730	2,838	4,002	53119 Uniforms	4,002	4,002	
	98	400	53211 Operational Travel	900	900	
	3,249	845	53219 Out of State Travel			
		290	53317 Facility/Equipment Rental	290	290	
	245		53319 Meeting Expenses			
7,828	10,130	16,752	53321 Purchased Services	17,354	17,354	
2,600	2,500	1,700	53331 Dues & Fees	1,253	1,253	
	12,240	12,550	53363 Professional Services	12,240	12,240	
334		487	53370 Insurance	487	487	
464	826	1,139	53509 IMC Printing/Copies			
284	160	1,509	53515 Motor Pool	1,509	1,509	
	135	120	53520 Rental Vehicle	120	120	
		3,000	53610 Equipment Repair	3,000	3,000	
		1,000	53620 Vehicle Repair	1,500	1,500	
<u>30,322</u>	<u>47,545</u>	<u>64,593</u>		<u>63,454</u>	<u>63,454</u>	
<u>232,319</u>	<u>285,741</u>	<u>212,615</u>		<u>194,607</u>	<u>194,607</u>	
232,319	285,741	208,415		190,407	190,407	



**BUDGET SALARY DETAIL  
2024-2025**

**COST CENTER: EMERGENCY MEDICAL TECH - COOS CAMPUS**

<b>POSITION</b>	<b>FTE</b>	<b>AMOUNT</b>
FACULTY FT	1.00	75653
FACULTY FT	1.00	54500
PT CASUAL/TEMPORARY	0.04	1000
	2.04	131153

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 1410 Digital Design**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
67,900	70,900	70,900	51211 FT Faculty			
100			51215 FT Faculty Field Exp			
2,073	1,261	6,830	51311 PT Faculty			
<u>70,073</u>	<u>72,161</u>	<u>77,730</u>				
<b>FTE: 1.04</b>	<b>1.02</b>	<b>1.00</b>		<b>FTE:</b>		
6,992	7,439		52105 Employee Health Insurance-Employ			
1,700	1,700		52106 HSA Employer Contributions			
10	11		52107 EAP			
212	223		52108 LT Disability Insurance			
139	124		52109 Life Insurance			
202	208		52110 Workers Compensation			
7,539	7,883		52111 PERS Debt Service			
8,101	8,470		52112 PERS Retirement			
313	323		52113 Unemployment Expense			
<u>5,232</u>	<u>5,359</u>		52120 Employer PR Taxes			
30,440	31,739					
35		193	53111 General Supplies	193		193
		193	53118 Class & Lab Supplies	193		193
<u>35</u>		<u>386</u>		<u>386</u>		<u>386</u>
<u>100,547</u>	<u>103,901</u>	<u>78,116</u>		<u>386</u>		<u>386</u>
100,547	103,901	78,116		386		386

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 1414 Dental Assisting**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
50,900		60,500	51211 FT Faculty	60,500	60,500	
3,982			51212 FT Faculty Overloads			
2,555			51213 FT Summer Faculty			
1,000			51215 FT Faculty Field Exp			
<u>58,436</u>		<u>60,500</u>		<u>60,500</u>	<u>60,500</u>	
<b>FTE: 1.00</b>		<b>1.00</b>		<b>FTE: 1.00</b>	<b>1.00</b>	
19,966			52105 Employee Health Insurance-Employ			
3,400			52106 HSA Employer Contributions			
10			52107 EAP			
158			52108 LT Disability Insurance			
143			52109 Life Insurance			
193			52110 Workers Compensation			
7,306			52111 PERS Debt Service			
7,851			52112 PERS Retirement			
299			52113 Unemployment Expense			
5,094			52120 Employer PR Taxes			
<u>44,420</u>						
		706	53111 General Supplies			
6,101			53118 Class & Lab Supplies			
		9,694	53171 Equipment < \$5,000	10,400	10,400	
		300	53211 Operational Travel	300	300	
		250	53319 Meeting Expenses	250	250	

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 1414 Dental Assisting**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	Actual	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
458			53509 IMC Printing/Copies			
6,559		10,950		10,950	10,950	
109,414		71,450		71,450	71,450	
109,414		71,450		71,450	71,450	

**BUDGET SALARY DETAIL**  
**2024-2025**

**COST CENTER: DENTAL ASSISTING - COOS CAMPUS**

<b>POSITION</b>	<b>FTE</b>	<b>AMOUNT</b>
FT FACULTY	1.00	60500
	1.00	60500

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 1501 Forestry/Natural Resources**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
57,950	61,773	60,700	51211 FT Faculty	64,500	64,500	
903	1,727		51212 FT Faculty Overloads			
300	700	500	51215 FT Faculty Field Exp			
	1,800		51218 FT Other Faculty			
4,106	3,355	200	51311 PT Faculty			
100			51315 PT Faculty Field Experience			
<u>63,358</u>	<u>69,354</u>	<u>61,400</u>		<u>64,500</u>	<u>64,500</u>	
<b>FTE: 1.07</b>	<b>1.06</b>	<b>1.00</b>		<b>FTE: 1.00</b>	<b>1.00</b>	
7,167	7,439		52105 Employee Health Insurance-Employ			
1,700	1,700		52106 HSA Employer Contributions			
10	11		52107 EAP			
179	191		52108 LT Disability Insurance			
143	124		52109 Life Insurance			
182	200		52110 Workers Compensation			
6,914	7,574		52111 PERS Debt Service			
7,430	8,139		52112 PERS Retirement			
283	310		52113 Unemployment Expense			
<u>4,787</u>	<u>5,254</u>		52120 Taxes			
28,795	30,941					
145	278	241	53111 General Supplies	483	483	
	221	483	53118 Class & Lab Supplies	483	483	
55		141	53211 Operational Travel			
101		101	53217 Field Trip			
98	129	184	53509 IMC Printing/Copies			

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 1501 Forestry/Natural Resources**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
780	210		53515 Motor Pool			
1,179	838	1,150		966	966	
93,332	101,133	62,550		65,466	65,466	
93,332	101,133	62,550		65,466	65,466	

**BUDGET SALARY DETAIL**  
**2024-2025**

**COST CENTER: FORESTRY/NATURAL RESOURCES - COOS CAMPUS**

<b>POSITION</b>	<b>FTE</b>	<b>AMOUNT</b>
FT FACULTY	1.00	64500
	1.00	64500



**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 1502 Apprenticeship**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	Actual	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
_____	_____	3,000	53111 General Supplies	3,000	3,000	
		3,000		3,000	3,000	
_____	_____	_____		_____	_____	
		3,000		3,000	3,000	
_____	_____	_____		_____	_____	
		3,000		3,000	3,000	

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 1505 Agroecology**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	Actual	Adjusted Budget		Recommended	Approved	Adopted
		55,600	51211 FT Faculty	60,500	60,500	
		55,600		60,500	60,500	
<b>FTE:</b>		<b>1.00</b>		<b>FTE: 1.00</b>		<b>1.00</b>
		12	53112 Postage & Shipping			
		9,000	53116 Fee Based Class Supplies	10,000	10,000	
		4,000	53118 Class & Lab Supplies	4,000	4,000	
		1,000	53321 Purchased Services			
		8	53509 IMC Printing/Copies			
		14,020		14,000	14,000	
		69,620		74,500	74,500	
		69,620		74,500	74,500	

**BUDGET SALARY DETAIL**  
**2024-2025**

**COST CENTER: AGROECOLOGY - COOS CAMPUS**

<b>POSITION</b>	<b>FTE</b>	<b>AMOUNT</b>
FACULTY FT	1.00	60500
	1.00	60500

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 1508 Manufacturing Tech**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
54,495	57,300	57,300	51211 FT Faculty	111,000	111,000	
11,584	13,795		51212 FT Faculty Overloads			
16,016	10,739	16,104	51311 PT Faculty			
		3,058	51314 PT Summer Faculty			
	8,125		51316 PT Teachers Aids			
<u>82,095</u>	<u>89,959</u>	<u>76,462</u>		<u>111,000</u>	<u>111,000</u>	
<b>FTE: 1.28</b>	<b>1.32</b>	<b>1.00</b>		<b>FTE: 1.00</b>	<b>1.00</b>	
7,167	7,439		52105 Employee Health Insurance-Employ			
1,700	1,700		52106 HSA Employer Contributions			
10	11		52107 EAP			
168	180		52108 LT Disability Insurance			
143	124		52109 Life Insurance			
534	411		52110 Workers Compensation			
7,350	7,904		52111 PERS Debt Service			
7,898	8,493		52112 PERS Retirement			
72	92		52113 Unemployment Expense			
<u>6,239</u>	<u>6,859</u>		52120 Taxes			
31,281	33,214					
1,170	1,324	1,000	53111 General Supplies	1,000	1,000	
		14,700	53116 Fee Based Class Supplies	15,000	15,000	
19,872	21,982	22,312	53118 Class & Lab Supplies	22,312	22,312	
		300	53211 Operational Travel			
		125	53319 Meeting Expenses	125	125	
88	88	145	53331 Dues & Fees	145	145	

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 1508 Manufacturing Tech**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
337	617	611	53509 IMC Printing/Copies			
21,467	24,011	39,193		38,582	38,582	
134,843	147,184	115,655		149,582	149,582	
134,843	147,184	115,655		149,582	149,582	

**BUDGET SALARY DETAIL**  
**2024-2025**

**COST CENTER: MANUFACTURING TECH - COOS CAMPUS**

<b>POSITION</b>	<b>FTE</b>	<b>AMOUNT</b>
FT FACULTY	1.00	60500
FT FACULTY	0.00	50500
	1.00	111000

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 1701 Misc Instruction**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
-1,560	-2,040		44560 Registration Fees			
-1,560	-2,040					
-1,560	-2,040					
1,867	1,200		51211 FT Faculty			
		80,000	51212 FT Faculty Overloads	80,000	80,000	
		3,775	51215 FT Faculty Field Exp	5,475	5,475	
1,000	2,723		51218 FT Other Faculty	2,000	2,000	
	7,544	49,187	51311 PT Faculty	634,982	634,982	
	688		51314 PT Summer Faculty			
			51363 PT Faculty Other	2,000	2,000	
2,867	12,155	132,962		724,457	724,457	
<b>FTE: 0.00</b>	<b>0.14</b>	<b>8.84</b>		<b>FTE: 10.24</b>	<b>10.24</b>	
8	35		52110 Workers Compensation			
315	1,029		52111 PERS Debt Service			
357	1,519		52112 PERS Retirement			
13	55		52113 Unemployment Expense			
219	932		52120 Taxes			
913	3,569					
157		3,400	53111 General Supplies	3,450	3,450	
		193	53112 Postage & Shipping	193	193	
		3,834	53137 Catering/Meals	3,834	3,834	
		1,500	53171 Equipment < \$5,000	1,500	1,500	
		2,577	53211 Operational Travel	2,577	2,577	
		7,683	53216 Staff Development Travel	7,683	7,683	

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 1701 Misc Instruction**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	Actual	Adjusted Budget		Recommended	Approved	Adopted
		1,052	53319 Meeting Expenses	1,052	1,052	
		580	53331 Dues & Fees	580	580	
		903	53357 Contracted Services & Speakers	903	903	
		1	53509 IMC Printing/Copies			
		100	53515 Motor Pool	100	100	
		200	53520 Rental Vehicle	200	200	
157		22,023		22,072	22,072	
3,938	15,724	154,985		746,529	746,529	
2,378	13,684	154,985		746,529	746,529	



**BUDGET SALARY DETAIL**  
**2024-2025**

**COST CENTER: MISC INSTRUCTION - COOS CAMPUS**

<b>POSITION</b>	<b>FTE</b>	<b>AMOUNT</b>
FACULTY PT	10.24	634982
FT FACULTY OVERLOADS	0.00	80000
	10.24	714982

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 1702 Summer School**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
4,592			51213 FT Summer Faculty	140,000	140,000	
1,212		40,047	51314 PT Summer Faculty	80,000	80,000	
5,804		40,047		220,000	220,000	
<b>FTE: 0.02</b>		<b>1.32</b>		<b>FTE: 1.29</b>	<b>1.29</b>	
175			52105 Employee Health Insurance-Employ			
			52107 EAP			
4			52109 Life Insurance			
17			52110 Workers Compensation			
505			52111 PERS Debt Service			
543			52112 PERS Retirement			
26			52113 Unemployment Expense			
410			52120 Taxes			
1,679						
7,483		40,047		220,000	220,000	
7,483		40,047		220,000	220,000	

**BUDGET SALARY DETAIL**  
**2024-2025**

**COST CENTER: SUMMER SCHOOL - COOS CAMPUS**

<b>POSITION</b>	<b>FTE</b>	<b>AMOUNT</b>
FT SUMMER FACULTY	0.00	140000
PT FAC SUMMER	1.29	80000
	1.29	220000

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 1808 Elearning**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	Actual	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
		2,000	51218 FT Other Faculty			
		2,000	51313 PT Faculty Curriculum			
41,857	28,094	37,440	51411 FT Classified			
550	450	600	51421 Classified Other Pay			
<u>42,407</u>	<u>28,544</u>	<u>42,040</u>				

<b>FTE:</b>	<b>1.00</b>	<b>0.75</b>	<b>1.00</b>	<b>FTE:</b>
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8,124	14,558		52105 Employee Health Insurance-Employ		
9	8		52107 EAP		
117	90		52108 LT Disability Insurance		
131	88		52109 Life Insurance		
122	83		52110 Workers Compensation		
4,620	3,269		52111 PERS Debt Service		
4,965	3,248		52112 PERS Retirement		
189	128		52113 Unemployment Expense		
<u>3,213</u>	<u>2,097</u>		52120 Taxes		
21,491	23,570				
		386	53111 General Supplies		
9			53112 Postage & Shipping		
		435	53118 Class & Lab Supplies		
		2,416	53211 Operational Travel		
		2,857	53219 Out of State Travel		
		498	53331 Dues & Fees		
		2,500	53332 On Site Training & Workshops		

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 1808 Elearning**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
12,108	7,275	17,500	53357 Contracted Services & Speakers	_____	_____	
12,117	7,275	26,592		_____	_____	
76,014	59,388	68,632		_____	_____	
76,014	59,388	68,632		_____	_____	

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 1809 Community Education**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
960	517		51112 Other Management			
9,986	7,240	25,767	51311 PT Faculty	28,267	28,267	
4,185	3,833	7,431	51314 PT Summer Faculty	7,431	7,431	
54,752	34,368		51521 FT Specialist			
<u>69,882</u>	<u>45,957</u>	<u>33,198</u>		<u>35,698</u>	<u>35,698</u>	
<b>FTE: 1.25</b>	<b>0.80</b>	<b>0.59</b>		<b>FTE: 0.58</b>	<b>0.58</b>	
21,759	13,054		52105 Employee Health Insurance-Employ			
3,400	3,400		52106 HSA Employer Contributions			
10	6		52107 EAP			
172	103		52108 LT Disability Insurance			
143	75		52109 Life Insurance			
203	121		52110 Workers Compensation			
7,333	4,231		52111 PERS Debt Service			
7,882	4,546		52112 PERS Retirement			
314	187		52113 Unemployment Expense			
<u>5,234</u>	<u>3,482</u>		52120 Taxes			
46,449	29,205					
269	161	575	53111 General Supplies	275	275	
38	6	115	53112 Postage & Shipping	115	115	
1,290		12	53135 Food Supplies	312	312	
2,000		2,000	53171 Equipment < \$5,000	2,000	2,000	
149		332	53211 Operational Travel	332	332	

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 1809 Community Education**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
233	5	240	53509 IMC Printing/Copies	240	240	
3,979	172	3,274		3,274	3,274	
120,310	75,335	36,472		38,972	38,972	
120,310	75,335	36,472		38,972	38,972	

**BUDGET SALARY DETAIL**  
**2024-2025**

**COST CENTER: COMMUNITY EDUCATION - COOS CAMPUS**

<b>POSITION</b>	<b>FTE</b>	<b>AMOUNT</b>
FACULTY PT	0.46	28267
PT FAC SUMMER	0.12	7431
<hr/>		
	0.58	35698



**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 1902 Fire Science**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
55,623	63,230	61,716	51211 FT Faculty	68,832	68,832	
1,000	600	500	51215 FT Faculty Field Exp			
5,759	10,618	3,553	51311 PT Faculty			
100			51314 PT Summer Faculty			
<u>62,482</u>	<u>74,448</u>	<u>65,769</u>		<u>68,832</u>	<u>68,832</u>	
<b>FTE: 1.10</b>	<b>1.18</b>	<b>1.00</b>		<b>FTE: 1.00</b>	<b>1.00</b>	
5,995	7,439		52105 Employee Health Insurance-Employ			
1,842	1,700		52106 HSA Employer Contributions			
9	11		52107 EAP			
139	189		52108 LT Disability Insurance			
119	124		52109 Life Insurance			
156	211		52110 Workers Compensation			
2,621	6,980		52111 PERS Debt Service			
2,816	7,500		52112 PERS Retirement			
242	328		52113 Unemployment Expense			
<u>4,123</u>	<u>5,599</u>		52120 Taxes			
18,061	30,082					
415	651	966	53111 General Supplies	966	966	
		10,000	53116 Fee Based Class Supplies	10,000	10,000	
849	847	846	53118 Class & Lab Supplies	846	846	
	100	200	53151 Gasoline/Fuel/Propane	200	200	
1,944	2,701	3,799	53171 Equipment < \$5,000	7,249	7,249	
		300	53211 Operational Travel	300	300	
		750	53321 Purchased Services	750	750	
		250	53331 Dues & Fees	250	250	
		3,450	53363 Professional Services			

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 1902 Fire Science**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	Actual	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
421		478	53370 Insurance	478	478	
899	1,960	1,320	53509 IMC Printing/Copies			
		1,500	53515 Motor Pool	1,500	1,500	
		200	53520 Rental Vehicle	200	200	
----- 4,528	----- 6,259	----- 24,059		----- 22,739	----- 22,739	
----- 85,071	----- 110,789	----- 89,828		----- 91,571	----- 91,571	
----- 85,071	----- 110,789	----- 89,828		----- 91,571	----- 91,571	

**BUDGET SALARY DETAIL**  
**2024-2025**

**COST CENTER: FIRE SCIENCE - COOS CAMPUS**

<b>POSITION</b>	<b>FTE</b>	<b>AMOUNT</b>
FACULTY FT	1.00	68832
	1.00	68832

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 1909 Adult & Pre-College Education**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
60,921	62,282	62,712	51111 FT Management	65,246	65,246	
30,010	32,721	27,269	51311 PT Faculty			
8,406	7,679	6,952	51314 PT Summer Faculty			
<u>99,338</u>	<u>102,682</u>	<u>96,933</u>		<u>65,246</u>	<u>65,246</u>	
<b>FTE: 1.67</b>	<b>1.68</b>	<b>1.00</b>		<b>FTE: 1.00</b>	<b>1.00</b>	
15,152	15,523		52105 Employee Health Insurance-Employ			
3,400	3,400		52106 HSA Employer Contributions			
10	11		52107 EAP			
194	197		52108 LT Disability Insurance			
143	124		52109 Life Insurance			
449	298		52110 Workers Compensation			
10,927	11,295		52111 PERS Debt Service			
11,806	12,585		52112 PERS Retirement			
447	462		52113 Unemployment Expense			
<u>7,635</u>	<u>7,888</u>		52120 Taxes			
50,163	51,783					
449	257	1,712	53111 General Supplies	1,457	1,457	
132		45	53137 Catering/Meals	300	300	
	997		53171 Equipment < \$5,000			
	661	706	53211 Operational Travel	700	700	
	3		53509 IMC Printing/Copies			

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 1909 Adult & Pre-College Education**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
581	270 2,187	294 2,757	53520 Rental Vehicle	300 2,757	300 2,757	
150,082	156,652	99,690		68,003	68,003	
150,082	156,652	99,690		68,003	68,003	

**BUDGET SALARY DETAIL**  
**2024-2025**

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

<b>POSITION</b>	<b>FTE</b>	<b>AMOUNT</b>
-----		
MGMT SAL FT	1.00	65246
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	1.00	65246

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 2101 Instructional Supervision**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
124,523	128,553	183,364	51111 FT Management	135,836	135,836	
960	1,040		51112 Other Management			
	12,548		51114 FT Supervisor/Confidential	52,219	52,219	
	924		51218 FT Other Faculty			
113			51311 PT Faculty			
84,197	64,256	37,440	51411 FT Classified	36,172	36,172	
1,000	700	1,200	51421 Classified Other Pay	600	600	
<u>210,794</u>	<u>208,021</u>	<u>222,004</u>		<u>224,827</u>	<u>224,827</u>	
<b>FTE: 3.00</b>	<b>2.66</b>	<b>3.00</b>		<b>FTE: 3.00</b>	<b>3.00</b>	
45,393	42,937		52105 Employee Health Insurance-Employ			
6,253	5,100		52106 HSA Employer Contributions			
29	27		52107 EAP			
664	621		52108 LT Disability Insurance			
406	309		52109 Life Insurance			
686	596		52110 Workers Compensation			
23,182	22,006		52111 PERS Debt Service			
24,913	23,664		52112 PERS Retirement			
949	925		52113 Unemployment Expense			
<u>15,982</u>	<u>15,821</u>		52120 Taxes			
118,456	112,005					
3,511	1,120	2,879	53111 General Supplies	1,220	1,220	
320	711	336	53112 Postage & Shipping	193	193	
498	840	569	53137 Catering/Meals	688	688	
348	1,589	3,988	53211 Operational Travel	3,988	3,988	
	795		53219 Out of State Travel			
343	300		53319 Meeting Expenses	472	472	

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 2101 Instructional Supervision**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
	1,200	1,526	53331 Dues & Fees	1,194	1,194	
7,191	15,972	15,000	53357 Contracted Services & Speakers	17,500	17,500	
3,030	1,594	2,024	53509 IMC Printing/Copies			
123	119		53520 Rental Vehicle			
<u>15,364</u>	<u>24,239</u>	<u>26,322</u>		<u>25,255</u>	<u>25,255</u>	
<u>344,614</u>	<u>344,265</u>	<u>248,326</u>		<u>250,082</u>	<u>250,082</u>	
344,614	344,265	248,326		250,082	250,082	



**BUDGET SALARY DETAIL  
2024-2025**

**COST CENTER: INSTRUCTIONAL SUPERVISION - COOS CAMPUS**

<b>POSITION</b>	<b>FTE</b>	<b>AMOUNT</b>
CLASS SAL FT	1.00	36172
MGMT SAL FT	1.00	135836
SUPR/CONF FT	1.00	52219
-----		
	3.00	224227

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 2102 Library**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
-25	-410		44623 Library Fines			
-430	-176		44625 Lost Book Fees			
-455	-586					
	-197		45003 Supplies Sales			
	-197					
-455	-783					
73,932	77,592	78,202	51211 FT Faculty	83,570	83,570	
63,695	48,108	47,924	51411 FT Classified	48,652	48,652	
		1,580	51417 PT Casual/Temporary	1,580	1,580	
600	600	600	51421 Classified Other Pay	600	600	
138,227	126,299	128,306		134,402	134,402	
<b>FTE: 2.67</b>	<b>2.00</b>	<b>2.06</b>		<b>FTE: 2.06</b>	<b>2.06</b>	
45,983	38,455		52105 Employee Health Insurance-Employ			
8,500	6,800		52106 HSA Employer Contributions			
26	22		52107 EAP			
427	396		52108 LT Disability Insurance			
369	246		52109 Life Insurance			
399	366		52110 Workers Compensation			
15,152	14,057		52111 PERS Debt Service			
16,281	14,769		52112 PERS Retirement			
620	568		52113 Unemployment Expense			

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 2102 Library**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
10,356	9,553		52120 Taxes			
98,113	85,232					
2,121	1,723	5,500	53111 General Supplies	5,500	5,500	
497	528	700	53112 Postage & Shipping	500	500	
		800	53211 Operational Travel	1,500	1,500	
		1,000	53216 Staff Development Travel	1,000	1,000	
400		800	53319 Meeting Expenses	1,000	1,000	
		100	53324 Inter-Library Loan	100	100	
	738	1,150	53331 Dues & Fees	1,150	1,150	
2,538	1,940	2,350	53357 Contracted Services & Speakers	2,350	2,350	
608	253	700	53371 Leased Equipment	700	700	
379	449	1,200	53509 IMC Printing/Copies	1,200	1,200	
8,055	10,122	14,000	53701 Books	14,000	14,000	
	1,015	2,000	53703 References	2,000	2,000	
798	721	1,000	53704 Course Reserve	1,000	1,000	
		200	53705 eBooks	1,000	1,000	
1,476	1,655	4,485	53708 DVD/Video/CD	5,000	5,000	
33,506	34,044	45,000	53709 Electronic Resources	40,000	40,000	
898	816	1,015	53723 Periodicals	4,000	4,000	
59	207	600	53741 Replacement Books	600	600	
51,335	54,212	82,600		82,600	82,600	
287,675	265,743	210,906		217,002	217,002	
287,220	264,960	210,906		217,002	217,002	

**BUDGET SALARY DETAIL**  
**2024-2025**

**COST CENTER: LIBRARY - COOS CAMPUS**

<b>POSITION</b>	<b>FTE</b>	<b>AMOUNT</b>
CLASS SAL FT	1.00	48652
FACULTY FT	1.00	83570
PT CASUAL/TEMPORARY	0.06	1580
	2.06	133802

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 2103 Media Services**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	Actual	Adjusted Budget		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
401		1,750	53111 General Supplies	1,750	1,750	
		150	53112 Postage & Shipping	150	150	
10,094	8,867	20,000	53171 Equipment < \$5,000	20,000	20,000	
348			53370 Insurance			
19			53509 IMC Printing/Copies			
		2,730	53610 Equipment Repair	2,730	2,730	
4,607		5,000	53708 DVD/Video/CD	5,000	5,000	
<u>15,469</u>	<u>8,867</u>	<u>29,630</u>		<u>29,630</u>	<u>29,630</u>	
<u>15,469</u>	<u>8,867</u>	<u>29,630</u>		<u>29,630</u>	<u>29,630</u>	
<u>15,469</u>	<u>8,867</u>	<u>29,630</u>		<u>29,630</u>	<u>29,630</u>	

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 2107 Inst. Staff Development**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	Actual	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
2,450	6,939	7,500	53216 Staff Development Travel	7,500	7,500	
	2,076	3,000	53357 Contracted Services & Speakers	3,000	3,000	
	157		53520 Rental Vehicle			
----- 2,450	----- 9,172	----- 10,500		----- 10,500	----- 10,500	
----- 2,450	----- 9,172	----- 10,500		----- 10,500	----- 10,500	
----- 2,450	----- 9,172	----- 10,500		----- 10,500	----- 10,500	

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 2110 Dean of LDC**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
82,639	15,003	85,721	51111 FT Management	85,721	85,721	
23,125	24,094	23,958	51411 FT Classified	24,326	24,326	
300	300	300	51421 Classified Other Pay	300	300	
<u>106,064</u>	<u>39,396</u>	<u>109,979</u>		<u>110,347</u>	<u>110,347</u>	
<b>FTE: 1.50</b>	<b>0.68</b>	<b>1.50</b>		<b>FTE: 1.50</b>	<b>1.50</b>	
25,350	7,380		52105 Employee Health Insurance-Employ			
4,250	850		52106 HSA Employer Contributions			
15	7		52107 EAP			
329	119		52108 LT Disability Insurance			
214	85		52109 Life Insurance			
308	114		52110 Workers Compensation			
11,667	4,394		52111 PERS Debt Service			
13,401	5,441		52112 PERS Retirement			
477	176		52113 Unemployment Expense			
<u>7,955</u>	<u>2,983</u>		52120 Taxes			
63,967	21,550					
1,057		870	53111 General Supplies	870	870	
	240	355	53118 Class & Lab Supplies	362	362	
	3,757	725	53171 Equipment < \$5,000	725	725	
		1,600	53211 Operational Travel	1,600	1,600	
		328	53216 Staff Development Travel	831	831	
229		625	53319 Meeting Expenses	122	122	

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 2110 Dean of LDC**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
199	430	120	53509 IMC Printing/Copies			
1,485	4,427	4,623		4,510	4,510	
171,515	65,373	114,602		114,857	114,857	
171,515	65,373	114,602		114,857	114,857	



**BUDGET SALARY DETAIL**  
**2024-2025**

**COST CENTER: DEAN OF LDC - COOS CAMPUS**

<b>POSITION</b>	<b>FTE</b>	<b>AMOUNT</b>
CLASS SAL FT	0.50	24326
MGMT SAL FT	1.00	85721
-----		
	1.50	110047

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 2111 Dean of CTE**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
77,306	88,573	89,185	51111 FT Management	92,788	92,788	
800	960		51112 Other Management			
23,125	24,094	23,957	51411 FT Classified	24,326	24,326	
30,380			51415 PT 20HR Classified			
300	300	300	51421 Classified Other Pay	300	300	
<u>131,910</u>	<u>113,926</u>	<u>113,442</u>		<u>117,414</u>	<u>117,414</u>	
<b>FTE: 2.28</b>	<b>1.50</b>	<b>1.50</b>		<b>FTE: 1.50</b>	<b>1.50</b>	
15,461	11,171		52105 Employee Health Insurance-Employ			
3,825	2,550		52106 HSA Employer Contributions			
21	16		52107 EAP			
272	356		52108 LT Disability Insurance			
177	185		52109 Life Insurance			
358	330		52110 Workers Compensation			
13,580	12,615		52111 PERS Debt Service			
15,457	14,275		52112 PERS Retirement			
556	513		52113 Unemployment Expense			
<u>10,082</u>	<u>8,713</u>		52120 Taxes			
59,788	50,724					
1,717	575	3,650	53111 General Supplies	1,200	1,200	
268		362	53118 Class & Lab Supplies	362	362	
865	119	319	53211 Operational Travel	1,319	1,319	
		316	53216 Staff Development Travel	316	316	
		1,000	53219 Out of State Travel			
150	111	1,300	53319 Meeting Expenses	1,300	1,300	
	2,010		53357 Contracted Services & Speakers	1,932	1,932	
478	351	114	53509 IMC Printing/Copies			

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 2111 Dean of CTE**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
226	235	100	53520 Rental Vehicle	100	100	
3,704	3,400	7,161		6,529	6,529	
195,402	168,051	120,603		123,943	123,943	
195,402	168,051	120,603		123,943	123,943	

**BUDGET SALARY DETAIL**  
**2024-2025**

**COST CENTER: DEAN OF CTE - COOS CAMPUS**

<b>POSITION</b>	<b>FTE</b>	<b>AMOUNT</b>
CLASS SAL FT	0.50	24326
MGMT SAL FT	1.00	92788
	1.50	117114

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 2401 Student Services Admin**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
-300	-50		44690 Other Fees			
-300	-50					
-300	-50					
140,719	118,544		51111 FT Management			
960	640		51112 Other Management			
49,207	37,643		51114 FT Supervisor/Confidential			
	9,411	50,191	51411 FT Classified	50,191	50,191	
		26	51421 Classified Other Pay			
35,472	36,355	36,182	51521 FT Specialist	37,644	37,644	
226,358	202,593	86,399		87,835	87,835	
<b>FTE: 2.75</b>	<b>2.75</b>	<b>1.75</b>		<b>FTE: 1.75</b>	<b>1.75</b>	
48,893	50,644		52105 Employee Health Insurance-Employ			
8,075	7,225		52106 HSA Employer Contributions			
28	30		52107 EAP			
572	610		52108 LT Disability Insurance			
393	341		52109 Life Insurance			
550	449		52110 Workers Compensation			
20,882	17,020		52111 PERS Debt Service			
22,438	18,289		52112 PERS Retirement			
1,019	911		52113 Unemployment Expense			
17,086	15,264		52120 Taxes			
119,936	110,781					
633	1,388	1,144	53111 General Supplies	1,232	1,232	
149	354	1	53112 Postage & Shipping			

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 2401 Student Services Admin**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	Actual	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
444		540	53171 Equipment < \$5,000	1,059	1,059	
70		826	53211 Operational Travel	450	450	
85		979	53216 Staff Development Travel	1,462	1,462	
125	144	455	53319 Meeting Expenses	386	386	
375		2,698	53331 Dues & Fees	1,838	1,838	
3,835	2,440	2,403	53509 IMC Printing/Copies			
135	74	185	53520 Rental Vehicle	400	400	
<u>5,851</u>	<u>4,400</u>	<u>9,231</u>		<u>6,827</u>	<u>6,827</u>	
<u>352,145</u>	<u>317,774</u>	<u>95,630</u>		<u>94,662</u>	<u>94,662</u>	
<u>351,845</u>	<u>317,724</u>	<u>95,630</u>		<u>94,662</u>	<u>94,662</u>	

**BUDGET SALARY DETAIL**  
**2024-2025**

**COST CENTER: STUDENT SERVICES ADMIN - COOS CAMPUS**

<b>POSITION</b>	<b>FTE</b>	<b>AMOUNT</b>
CLASS SAL FT	1.00	50191
FT SPECIALIST	0.75	37644
	1.75	87835

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 2402 Student Success Center**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
-587	-520	-1,000	44635 Transcript Fees	-1,000	-1,000	
-587	-520	-1,000		-1,000	-1,000	
-587	-520	-1,000		-1,000	-1,000	
42,469	43,418	103,444	51111 FT Management	100,741	100,741	
1,440	880		51112 Other Management			
47,265	20,287		51114 FT Supervisor/Confidential			
79,328	100,803	113,256	51411 FT Classified	115,066	115,066	
		6,300	51412 Classified Overtime	6,300	6,300	
11,799	7,199	4,000	51417 PT Casual/Temporary	4,000	4,000	
750	500	1,200	51421 Classified Other Pay	600	600	
183,051	173,087	228,200		226,707	226,707	
<b>FTE: 4.27</b>	<b>3.66</b>	<b>4.64</b>		<b>FTE: 4.64</b>	<b>4.64</b>	
54,803	47,495		52105 Employee Health Insurance-Employ			
14,308	8,217		52106 HSA Employer Contributions			
37	37		52107 EAP			
550	499		52108 LT Disability Insurance			
536	420		52109 Life Insurance			
432	476		52110 Workers Compensation			
16,988	15,824		52111 PERS Debt Service			
20,275	17,937		52112 PERS Retirement			
822	779		52113 Unemployment Expense			
13,748	13,178		52120 Taxes			
122,499	104,862					
1,316	1,451	1,704	53111 General Supplies	1,704	1,704	

**2402 Student Success Center**



**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 2402 Student Success Center**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
2,342	1,943	1,221	53112 Postage & Shipping			
		750	53137 Catering/Meals	750	750	
		290	53171 Equipment < \$5,000	290	290	
		1,794	53211 Operational Travel	1,794	1,794	
		1,200	53312 Outside Printing Services	1,200	1,200	
		732	53321 Purchased Services	732	732	
100	100	783	53331 Dues & Fees	783	783	
1,087	478	900	53509 IMC Printing/Copies	900	900	
		300	53520 Rental Vehicle	300	300	
<u>4,846</u>	<u>3,972</u>	<u>9,674</u>		<u>8,453</u>	<u>8,453</u>	
<u>310,395</u>	<u>281,920</u>	<u>237,874</u>		<u>235,160</u>	<u>235,160</u>	
309,808	281,400	236,874		234,160	234,160	

**BUDGET SALARY DETAIL**  
**2024-2025**

**COST CENTER: STUDENT SUCCESS CENTER - COOS CAMPUS**

<b>POSITION</b>	<b>FTE</b>	<b>AMOUNT</b>
CLASS SAL FT	1.00	39936
CLASS SAL FT	1.00	38959
CLASS SAL FT	1.00	36171
MGMT SAL FT	1.00	55257
MGMT SAL FT	0.50	45484
PT CASUAL/TEMPORARY	0.14	4000
<hr/>		
	4.64	219807

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 2403 Counseling & Advising**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
-2,428	-4,285	-10,000	44633 Testing Fees	-10,000	-10,000	
-2,903	-3,426	-6,000	44690 Other Fees	-6,000	-6,000	
<u>-5,331</u>	<u>-7,711</u>	<u>-16,000</u>		<u>-16,000</u>	<u>-16,000</u>	
<u>-5,331</u>	<u>-7,711</u>	<u>-16,000</u>		<u>-16,000</u>	<u>-16,000</u>	
86,636	88,573	87,436	51111 FT Management			
960	960		51112 Other Management			
41,675	56,443	56,443	51114 FT Supervisor/Confidential	58,723	58,723	
37,050	43,618	43,437	51411 FT Classified	45,199	45,199	
		530	51412 Classified Overtime	530	530	
727	2,799	800	51417 PT Casual/Temporary	800	800	
100			51421 Classified Other Pay			
95,552	64,529	54,329	51521 FT Specialist	56,524	56,524	
10,308	10,515		51522 PT Specialist			
<u>273,008</u>	<u>267,437</u>	<u>242,975</u>		<u>161,776</u>	<u>161,776</u>	
<b>FTE: 4.80</b>	<b>4.34</b>	<b>4.03</b>		<b>FTE: 3.03</b>	<b>3.03</b>	
91,096	94,502		52105 Employee Health Insurance-Employ			
5,950	7,650		52106 HSA Employer Contributions			
52	51		52107 EAP			
827	800		52108 LT Disability Insurance			
657	529		52109 Life Insurance			
789	776		52110 Workers Compensation			
27,215	29,271		52111 PERS Debt Service			
31,549	33,161		52112 PERS Retirement			
1,229	1,204		52113 Unemployment Expense			

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 2403 Counseling & Advising**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
20,587	20,170		52120 Taxes			
179,951	188,114					
670	1,493	1,899	53111 General Supplies	1,899	1,899	
27	11	283	53112 Postage & Shipping	283	283	
		1,966	53171 Equipment < \$5,000	1,966	1,966	
		1,194	53211 Operational Travel	1,194	1,194	
500			53216 Staff Development Travel			
	260	290	53312 Outside Printing Services	290	290	
		1,788	53317 Facility/Equipment Rental	1,788	1,788	
248		442	53319 Meeting Expenses	442	442	
	865	966	53331 Dues & Fees	966	966	
		193	53357 Contracted Services & Speakers	193	193	
		5,000	53410 Materials for Resale	5,000	5,000	
668	510	246	53509 IMC Printing/Copies			
		500	53520 Rental Vehicle	500	500	
2,113	3,138	14,767		14,521	14,521	
455,071	458,689	257,742		176,297	176,297	
449,740	450,979	241,742		160,297	160,297	

**BUDGET SALARY DETAIL  
2024-2025**

**COST CENTER: COUNSELING & ADVISING - COOS CAMPUS**

<b>POSITION</b>	<b>FTE</b>	<b>AMOUNT</b>
CLASS SAL FT	1.00	45199
FT SPECIALIST	1.00	56524
PT CASUAL/TEMPORARY	0.03	800
SUPR/CONF FT	1.00	58723
-----		
	3.03	161246

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 2404 Student Recruitment**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
56,362	43,752	66,551	51111 FT Management	69,240	69,240	
2,277	1,964		51112 Other Management			
51,141	51,838	51,584	51411 FT Classified	52,375	52,375	
	3,317		51417 PT Casual/Temporary	2,500	2,500	
600	600	600	51421 Classified Other Pay	600	600	
3,480	6,013		51517 MASSC Temporary			
67,963	68,024	85,283	51521 FT Specialist	90,716	90,716	
12,800	9,338	5,574	51613 General Student Employment			
<u>194,622</u>	<u>184,846</u>	<u>209,592</u>		<u>215,431</u>	<u>215,431</u>	
<b>FTE: 4.12</b>	<b>3.75</b>	<b>3.96</b>		<b>FTE: 3.96</b>	<b>3.96</b>	
51,622	36,619		52105 Employee Health Insurance-Employ			
6,800	4,263		52106 HSA Employer Contributions			
35	33		52107 EAP			
540	502		52108 LT Disability Insurance			
493	383		52109 Life Insurance			
453	373		52110 Workers Compensation			
19,266	13,732		52111 PERS Debt Service			
22,612	16,306		52112 PERS Retirement			
702	579		52113 Unemployment Expense			
14,376	13,970		52120 Taxes			
<u>116,901</u>	<u>86,762</u>					
2,985	75	10,000	53108 Promotional Materials & Services	10,000	10,000	
7,651	7,341	2,615	53111 General Supplies	2,615	2,615	
8,023	9,384	1,378	53112 Postage & Shipping			
772		4,000	53137 Catering/Meals	4,000	4,000	
		3,100	53211 Operational Travel	1,100	1,100	

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 2404 Student Recruitment**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
774		6,500	53212 Recruitment Travel	9,500	9,500	
9,767	12,094	22,000	53219 Out of State Travel	22,000	22,000	
3,047	3,395	3,500	53316 Advertising	3,500	3,500	
6,837	9,389	15,500	53331 Dues & Fees	15,500	15,500	
2,291	1,607	5,000	53371 Leased Equipment	5,000	5,000	
6,157	396	160	53509 IMC Printing/Copies			
55			53515 Motor Pool			
3,116	3,521	6,000	53520 Rental Vehicle	5,000	5,000	
<u>51,474</u>	<u>47,203</u>	<u>79,753</u>		<u>78,215</u>	<u>78,215</u>	
<u>362,997</u>	<u>318,810</u>	<u>289,345</u>		<u>293,646</u>	<u>293,646</u>	
362,997	318,810	289,345		293,646	293,646	

**BUDGET SALARY DETAIL  
2024-2025**

**COST CENTER: STUDENT RECRUITMENT - COOS CAMPUS**

<b>POSITION</b>	<b>FTE</b>	<b>AMOUNT</b>
CLASS SAL FT	1.00	52375
FT SPECIALIST	1.00	48688
FT SPECIALIST	0.87	42028
MGMT SAL FT	1.00	69240
PT CASUAL/TEMPORARY	0.09	2500
-----		
	3.96	214831



**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 2405 Disability Student Svc**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
64,150	69,494	62,712	51111 FT Management	63,967	63,967	
		11,000	51318 Interp/Disability Support			
<u>64,150</u>	<u>69,494</u>	<u>73,712</u>		<u>63,967</u>	<u>63,967</u>	
<b>FTE: 1.00</b>	<b>1.02</b>	<b>1.40</b>		<b>FTE: 1.00</b>	<b>1.00</b>	
8,857	9,139		52105 Employee Health Insurance-Employ			
10	11		52107 EAP			
201	202		52108 LT Disability Insurance			
143	124		52109 Life Insurance			
186	187		52110 Workers Compensation			
7,056	4,478		52111 PERS Debt Service			
9,950	6,314		52112 PERS Retirement			
289	291		52113 Unemployment Expense			
<u>4,890</u>	<u>5,303</u>		52120 Taxes			
31,582	26,049					
61	15	1,087	53111 General Supplies	1,087	1,087	
	11		53112 Postage & Shipping			
		231	53113 Software < \$5,000	531	531	
		825	53171 Equipment < \$5,000	1,225	1,225	
	67	400	53211 Operational Travel			
		300	53216 Staff Development Travel			
1,994			53321 Purchased Services	11,000	11,000	
		848	53331 Dues & Fees	848	848	
242	152	8	53509 IMC Printing/Copies			

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 2405 Disability Student Svc**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	Actual	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
2,297	244	500 4,199	53520 Rental Vehicle	500 15,191	500 15,191	
98,029	95,787	77,911		79,158	79,158	
98,029	95,787	77,911		79,158	79,158	

**BUDGET SALARY DETAIL**  
**2024-2025**

**COST CENTER: DISABILITY STUDENT SVC - COOS CAMPUS**

<b>POSITION</b>	<b>FTE</b>	<b>AMOUNT</b>
-----		
MGMT SAL FT	1.00	63967
-----		
	1.00	63967

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 2406 Misc Student Svc**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
46,249	48,108	47,915	51411 FT Classified	48,652	48,652	
		2,359	51412 Classified Overtime	2,359	2,359	
600	600	600	51421 Classified Other Pay	600	600	
<u>46,849</u>	<u>48,708</u>	<u>50,874</u>		<u>51,611</u>	<u>51,611</u>	
<b>FTE: 1.00</b>	<b>1.00</b>	<b>1.00</b>		<b>FTE: 1.00</b>	<b>1.00</b>	
7,182	7,465		52105 Employee Health Insurance-Employ			
1,700	1,700		52106 HSA Employer Contributions			
10	11		52107 EAP			
145	152		52108 LT Disability Insurance			
143	122		52109 Life Insurance			
136	141		52110 Workers Compensation			
5,153	5,522		52111 PERS Debt Service			
7,266	7,374		52112 PERS Retirement			
211	219		52113 Unemployment Expense			
<u>3,567</u>	<u>3,712</u>		52120 Taxes			
25,513	26,417					
1,851	149	300	53111 General Supplies	300	300	
858	713	217	53112 Postage & Shipping			
3,741	3,541	6,000	53321 Purchased Services	7,000	7,000	
253	191		53509 IMC Printing/Copies			
<u>6,702</u>	<u>4,593</u>	<u>6,517</u>		<u>7,300</u>	<u>7,300</u>	
<u>79,065</u>	<u>79,717</u>	<u>57,391</u>		<u>58,911</u>	<u>58,911</u>	
79,065	79,717	57,391		58,911	58,911	

**BUDGET SALARY DETAIL**  
**2024-2025**

**COST CENTER: MISC STUDENT SVC - COOS CAMPUS**

<b>POSITION</b>	<b>FTE</b>	<b>AMOUNT</b>
CLASS SAL FT	1.00	48652
	1.00	48652

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 2407 Student Retention**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	Actual	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
		466	53111 General Supplies	466	466	
		1,200	53211 Operational Travel	1,200	1,200	
		2,157	53319 Meeting Expenses	2,157	2,157	
		674	53357 Contracted Services & Speakers	674	674	
		4,497		4,497	4,497	
		4,497		4,497	4,497	
		4,497		4,497	4,497	

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 2409 New Student Orientation**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u> <u>Adjusted Budget</u>		<u>2024-2025</u> <u>Recommended</u>	<u>2024-2025</u> <u>Approved</u>	<u>2024-2025</u> <u>Adopted</u>
<u>Actual</u>	<u>Actual</u>					
560	560	600	53111 General Supplies	532	532	
16,388	17,743	17,787	53357 Contracted Services & Speakers	17,855	17,855	
16,947	18,303	18,387		18,387	18,387	
<hr/>	<hr/>	<hr/>		<hr/>	<hr/>	
16,947	18,303	18,387		18,387	18,387	
<hr/>	<hr/>	<hr/>		<hr/>	<hr/>	
16,947	18,303	18,387		18,387	18,387	

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 2410 Diversity, Equity & Inclusion**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	Actual	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
	350	250	53108 Promotional Materials & Services	250	250	
	375	470	53331 Dues & Fees	470	470	
	636	1,000	53357 Contracted Services & Speakers	1,000	1,000	
	1,361	1,720		1,720	1,720	
	1,361	1,720		1,720	1,720	
	1,361	1,720		1,720	1,720	



**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 2411 Leadership SWOCC**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	Actual	Adjusted Budget		Recommended	Approved	Adopted
		500	53111 General Supplies	500	500	
		2,800	53137 Catering/Meals	2,800	2,800	
		400	53211 Operational Travel	400	400	
		3,700		3,700	3,700	
		3,700		3,700	3,700	
		3,700		3,700	3,700	

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 2412 Academic Partnerships**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
62,712	63,967	63,967	51111 FT Management			
358			51211 FT Faculty			
	20,778	44,161	51521 FT Specialist	45,945	45,945	
		10,515	51522 PT Specialist	5,470	5,470	
<u>63,070</u>	<u>84,745</u>	<u>118,643</u>		<u>51,415</u>	<u>51,415</u>	
<b>FTE: 1.00</b>	<b>1.47</b>	<b>2.25</b>		<b>FTE: 1.25</b>	<b>1.25</b>	
15,277	22,522		52105 Employee Health Insurance-Employ			
3,400	5,667		52106 HSA Employer Contributions			
10	16		52107 EAP			
185	273		52108 LT Disability Insurance			
143	183		52109 Life Insurance			
183	246		52110 Workers Compensation			
6,938	9,322		52111 PERS Debt Service			
7,455	10,017		52112 PERS Retirement			
284	381		52113 Unemployment Expense			
<u>4,771</u>	<u>6,414</u>		52120 Employer PR Taxes			
38,646	55,040					
335	2,044	2,000	53111 General Supplies	2,000	2,000	
	266	1,164	53137 Catering/Meals	1,164	1,164	
595	1,864	3,000	53211 Operational Travel	3,000	3,000	
1,095			53354 Student Support			
89	47	158	53509 IMC Printing/Copies			
57			53515 Motor Pool			

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 2412 Academic Partnerships**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	Actual	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
2,171	4,221	500 6,822	53520 Rental Vehicle	500 6,664	500 6,664	
103,887	144,006	125,465		58,079	58,079	
103,887	144,006	125,465		58,079	58,079	

**BUDGET SALARY DETAIL**  
**2024-2025**

**COST CENTER: ACADEMIC PARTNERSHIPS - COOS CAMPUS**

<b>POSITION</b>	<b>FTE</b>	<b>AMOUNT</b>
FT SPECIALIST	1.00	45945
PT SPECIALIST	0.25	5470
-----		
	1.25	51415

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 2413 Graduation**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
	228	300	53111 General Supplies			
3,000	3,500	2,416	53137 Catering/Meals	2,416	2,416	
12,646	5,566	5,236	53321 Purchased Services	5,536	5,536	
<u>15,646</u>	<u>9,294</u>	<u>7,952</u>		<u>7,952</u>	<u>7,952</u>	
<u>15,646</u>	<u>9,294</u>	<u>7,952</u>		<u>7,952</u>	<u>7,952</u>	
<u>15,646</u>	<u>9,294</u>	<u>7,952</u>		<u>7,952</u>	<u>7,952</u>	

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 3101 Board of Ed**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
-280			45217 Expense Reimbursements			
-280						
-280						
534	479	601	53111 General Supplies	500	500	
	1		53112 Postage & Shipping			
		571	53130 Donations	2,250	2,250	
2,912	6,449	8,085	53211 Operational Travel	8,000	8,000	
423	2,901	1,764	53319 Meeting Expenses	3,000	3,000	
54,593	58,166	63,176	53331 Dues & Fees	62,798	62,798	
	15,566	10,239	53339 Elections	15,000	15,000	
		318	53509 IMC Printing/Copies			
		250	53515 Motor Pool	250	250	
		112	53520 Rental Vehicle			
58,463	83,562	85,116		91,798	91,798	
58,463	83,562	85,116		91,798	91,798	
58,183	83,562	85,116		91,798	91,798	

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 3102 Presidents Office**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
-480	-544	-504	45003 Supplies Sales	-504	-504	
-480	-544	-504		-504	-504	
-480	-544	-504		-504	-504	
284,158	290,358	242,358	51111 FT Management	259,259	259,259	
9,660	9,660		51112 Other Management			
293,818	300,018	242,358		259,259	259,259	
<b>FTE: 2.00</b>	<b>2.00</b>	<b>2.00</b>		<b>FTE: 2.00</b>	<b>2.00</b>	
38,478	39,601		52105 Employee Health Insurance-Employ			
9,200	9,200		52106 HSA Employer Contributions			
20	22		52107 EAP			
670	672		52108 LT Disability Insurance			
286	248		52109 Life Insurance			
830	848		52110 Workers Compensation			
31,495	32,177		52111 PERS Debt Service			
39,239	41,217		52112 PERS Retirement			
1,288	1,316		52113 Unemployment Expense			
17,008	17,448		52120 Taxes			
138,515	142,750					
1,393	1,737	1,931	53111 General Supplies	1,011	1,011	
16	159	4	53112 Postage & Shipping			
	1,976	1,024	53113 Software < \$5,000	1,500	1,500	
2,024	5,802	11,433	53211 Operational Travel	10,500	10,500	
	2,674	1,642	53216 Staff Development Travel	3,000	3,000	
802	1,217	3,600	53319 Meeting Expenses	4,000	4,000	

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 3102 Presidents Office**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	Actual	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
3,783	5,718	10,775	53331 Dues & Fees	10,775	10,775	
		3,864	53363 Professional Services	3,864	3,864	
1,811	755	1,950	53371 Leased Equipment	1,950	1,950	
858		504	53410 Materials for Resale	504	504	
	1,410	282	53509 IMC Printing/Copies			
	116	174	53520 Rental Vehicle	500	500	
<u>10,687</u>	<u>21,563</u>	<u>37,183</u>		<u>37,604</u>	<u>37,604</u>	
<u>443,021</u>	<u>464,330</u>	<u>279,541</u>		<u>296,863</u>	<u>296,863</u>	
<u>442,541</u>	<u>463,786</u>	<u>279,037</u>		<u>296,359</u>	<u>296,359</u>	



**BUDGET SALARY DETAIL**  
**2024-2025**

**COST CENTER: PRESIDENTS OFFICE - COOS CAMPUS**

<b>POSITION</b>	<b>FTE</b>	<b>AMOUNT</b>
-----		
MGMT SAL FT	1.00	189280
MGMT SAL FT	1.00	69979
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	2.00	259259

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 3104 Development**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
121,066	123,488	157,791	51111 FT Management	164,995	164,995	
960	960		51112 Other Management			
<u>122,026</u>	<u>124,448</u>	<u>157,791</u>		<u>164,995</u>	<u>164,995</u>	
<b>FTE: 1.50</b>	<b>1.50</b>	<b>2.00</b>		<b>FTE: 2.00</b>	<b>2.00</b>	
31,724	36,600		52105 Employee Health Insurance-Employ			
6,800	6,800		52106 HSA Employer Contributions			
20	22		52107 EAP			
380	391		52108 LT Disability Insurance			
286	248		52109 Life Insurance			
354	361		52110 Workers Compensation			
13,423	13,689		52111 PERS Debt Service			
14,423	14,710		52112 PERS Retirement			
549	560		52113 Unemployment Expense			
<u>9,266</u>	<u>9,403</u>		52120 Taxes			
<u>77,225</u>	<u>82,783</u>					
		<u>170</u>	53111 General Supplies	<u>170</u>	<u>170</u>	
		<u>170</u>		<u>170</u>	<u>170</u>	
<u>199,251</u>	<u>207,231</u>	<u>157,961</u>		<u>165,165</u>	<u>165,165</u>	
199,251	207,231	157,961		165,165	165,165	

**BUDGET SALARY DETAIL**  
**2024-2025**

**COST CENTER: DEVELOPMENT - COOS CAMPUS**

<b>POSITION</b>	<b>FTE</b>	<b>AMOUNT</b>
-----		
MGMT SAL FT	1.00	93644
MGMT SAL FT	1.00	71351
-----		
	2.00	164995

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 3105 Communications**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
54,251	55,336	55,336	51111 FT Management	57,572	57,572	
960	960		51112 Other Management			
<u>55,211</u>	<u>56,296</u>	<u>55,336</u>		<u>57,572</u>	<u>57,572</u>	
<b>FTE: 1.00</b>	<b>1.00</b>	<b>1.00</b>		<b>FTE: 1.00</b>	<b>1.00</b>	
15,277	15,851		52105 Employee Health Insurance-Employ			
3,400	3,400		52106 HSA Employer Contributions			
10	11		52107 EAP			
170	175		52108 LT Disability Insurance			
143	124		52109 Life Insurance			
160	163		52110 Workers Compensation			
6,073	6,193		52111 PERS Debt Service			
6,526	6,654		52112 PERS Retirement			
248	253		52113 Unemployment Expense			
<u>4,027</u>	<u>3,969</u>		52120 Taxes			
36,035	36,793					
337	883	2,000	53111 General Supplies	2,000	2,000	
9,222	8,209	10,400	53112 Postage & Shipping	10,400	10,400	
1,520	1,520	1,950	53113 Software < \$5,000	1,950	1,950	
327		100	53171 Equipment < \$5,000	100	100	
		500	53211 Operational Travel	500	500	
		820	53216 Staff Development Travel	1,000	1,000	
38,253	31,604	47,400	53312 Outside Printing Services	50,470	50,470	
56,419	42,001	58,590	53316 Advertising	52,390	52,390	
292	192	750	53331 Dues & Fees	750	750	
	49,000	50,600	53363 Professional Services	55,000	55,000	
296		200	53509 IMC Printing/Copies	200	200	

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 3105 Communications**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	Actual	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
		180	53520 Rental Vehicle	200	200	
106,665	133,409	173,490		174,960	174,960	
197,912	226,498	228,826		232,532	232,532	
197,912	226,498	228,826		232,532	232,532	

**BUDGET SALARY DETAIL**  
**2024-2025**

**COST CENTER: COMMUNICATIONS - COOS CAMPUS**

<b>POSITION</b>	<b>FTE</b>	<b>AMOUNT</b>
-----		
MGMTSAL FT	1.00	57572
-----		
	1.00	57572

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 3107 Grant Development**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	Actual	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
		400	53111 General Supplies	400	400	
23,335	46,997	60,000	53357 Contracted Services & Speakers	60,000	60,000	
23,335	46,997	60,400		60,400	60,400	
23,335	46,997	60,400		60,400	60,400	
23,335	46,997	60,400		60,400	60,400	

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 3108 Accreditation**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
550	1,658	1,000	53219 Out of State Travel	1,000	1,000	
150	660		53319 Meeting Expenses			
15,267	24,583	27,210	53331 Dues & Fees	27,210	27,210	
	761		53520 Rental Vehicle			
<u>15,967</u>	<u>27,662</u>	<u>28,210</u>		<u>28,210</u>	<u>28,210</u>	
<u>15,967</u>	<u>27,662</u>	<u>28,210</u>		<u>28,210</u>	<u>28,210</u>	
<u>15,967</u>	<u>27,662</u>	<u>28,210</u>		<u>28,210</u>	<u>28,210</u>	



**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 3109 In-Service**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
1,151	272		53137 Catering/Meals			
	2,636	2,636	53321 Purchased Services	2,636	2,636	
1,151	2,908	2,636		2,636	2,636	
1,151	2,908	2,636		2,636	2,636	
1,151	2,908	2,636		2,636	2,636	

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 3114 Institutional Effectiveness**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
50,029	80,039	80,039	51111 FT Management	83,272	83,272	
596	1,040		51112 Other Management			
	1,492		51211 FT Faculty			
	451		51218 FT Other Faculty			
	150		51311 PT Faculty			
33,723	19,831		51517 MASSC Temporary			
<u>22,522</u>	<u>26,345</u>	<u>59,726</u>	51521 FT Specialist	<u>58,555</u>	<u>58,555</u>	
106,870	129,348	139,765		141,827	141,827	
<b>FTE: 1.56</b>	<b>1.83</b>	<b>2.00</b>		<b>FTE: 2.00</b>	<b>2.00</b>	
19,539	19,832		52105 Employee Health Insurance-Employ			
3,400	3,400		52106 HSA Employer Contributions			
12	15		52107 EAP			
204	334		52108 LT Disability Insurance			
167	173		52109 Life Insurance			
296	370		52110 Workers Compensation			
8,009	13,335		52111 PERS Debt Service			
9,785	15,029		52112 PERS Retirement			
459	582		52113 Unemployment Expense			
<u>8,050</u>	<u>9,868</u>		52120 Taxes			
49,921	62,938					
47	257	266	53111 General Supplies	250	250	
	700	880	53171 Equipment < \$5,000	825	825	
	277		53216 Staff Development Travel	2,200	2,200	
100		4,260	53219 Out of State Travel	1,700	1,700	
3,430	709	2,828	53321 Purchased Services	3,279	3,279	
		380	53331 Dues & Fees	360	360	

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 3114 Institutional Effectiveness**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	Actual	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
39			53509 IMC Printing/Copies			
3,616	1,944	8,614		8,614	8,614	
160,407	194,230	148,379		150,441	150,441	
160,407	194,230	148,379		150,441	150,441	

**BUDGET SALARY DETAIL**  
**2024-2025**

**COST CENTER: INSTITUTIONAL EFFECTIVENESS - COOS CAMPUS**

<b>POSITION</b>	<b>FTE</b>	<b>AMOUNT</b>
FT SPECIALIST	1.00	58555
MGMT SAL FT	1.00	83272
-----		
	2.00	141827

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 3116 Information Technologies**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
99,951	151,993	151,903	51111 FT Management	158,973	158,973	
4,320	4,800		51112 Other Management			
137,714	188,581	184,064	51114 FT Supervisor/Confidential	130,405	130,405	
207,495	242,652	251,848	51411 FT Classified	297,336	297,336	
		10,000	51412 Classified Overtime	10,000	10,000	
2,376			51416 PT 10HR Classified			
		1,000	51417 PT Casual/Temporary	1,000	1,000	
1,600	1,350	1,800	51421 Classified Other Pay	2,400	2,400	
1,339			51517 MASSC Temporary			
<u>121,253</u>	<u>63,291</u>	<u>63,291</u>	51521 FT Specialist	<u>65,848</u>	<u>65,848</u>	
576,047	652,667	663,906		665,962	665,962	
<b>FTE: 10.69</b>	<b>11.67</b>	<b>12.04</b>		<b>FTE: 12.04</b>	<b>12.04</b>	
174,203	198,718		52105 Employee Health Insurance-Employ			
22,125	22,950		52106 HSA Employer Contributions			
111	127		52107 EAP			
1,779	2,025		52108 LT Disability Insurance			
1,517	1,445		52109 Life Insurance			
1,600	1,880		52110 Workers Compensation			
57,040	72,984		52111 PERS Debt Service			
64,351	79,948		52112 PERS Retirement			
2,411	2,750		52113 Unemployment Expense			
<u>43,389</u>	<u>49,566</u>		52120 Taxes			
368,527	432,392					
1,006	602	2,000	53111 General Supplies	2,821	2,821	
	54	50	53112 Postage & Shipping	50	50	
	5,262	5,500	53113 Software < \$5,000	5,500	5,500	

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 3116 Information Technologies**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
3,406	335	1,000	53171 Equipment < \$5,000	1,000	1,000	
789	-1	3,000	53211 Operational Travel			
175		3,000	53216 Staff Development Travel	5,416	5,416	
		8,000	53219 Out of State Travel	10,857	10,857	
85,046	69,200	150,699	53314 Telephone Services	133,699	133,699	
		1,000	53319 Meeting Expenses			
		350	53331 Dues & Fees	848	848	
		25,000	53351 Cybersecurity	25,000	25,000	
431,815	928,466	761,497	53352 Maintenance Contracts	823,302	823,302	
23,957	12,025	46,250	53357 Contracted Services & Speakers	80,750	80,750	
6,131			53363 Professional Services			
113	6	299	53509 IMC Printing/Copies	1,000	1,000	
697	1,562		53515 Motor Pool	3,000	3,000	
	55	300	53520 Rental Vehicle	300	300	
<u>553,134</u>	<u>1,017,566</u>	<u>1,007,945</u>		<u>1,093,543</u>	<u>1,093,543</u>	
<u>20,218</u>			57020 Computer/Software Equip > \$5,000			
20,218						
<u>1,517,926</u>	<u>2,102,625</u>	<u>1,671,851</u>		<u>1,759,505</u>	<u>1,759,505</u>	
1,517,926	2,102,625	1,671,851		1,759,505	1,759,505	

**BUDGET SALARY DETAIL  
2024-2025**

**COST CENTER: INFORMATION TECHNOLOGIES - COOS CAMPUS**

<b>POSITION</b>	<b>FTE</b>	<b>AMOUNT</b>
CLASS SAL FT	1.00	41953
CLASS SAL FT	1.00	52375
CLASS SAL FT	1.00	48650
CLASS SAL FT	1.00	35319
CLASS SAL FT	1.00	38959
CLASS SAL FT	1.00	37087
CLASS SAL FT	1.00	42993
FT SPECIALIST	1.00	65848
MGMT SAL FT	1.00	91808
MGMT SAL FT	1.00	67165
PT CASUAL/TEMPORARY	0.04	1000
SUPR/CONF FT	1.00	64557
SUPR/CONF FT	1.00	65848
	12.04	653562

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 3117 Tech Equip Replacement**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u> <u>Adjusted Budget</u>		<u>2024-2025</u> <u>Recommended</u>	<u>2024-2025</u> <u>Approved</u>	<u>2024-2025</u> <u>Adopted</u>
<u>Actual</u>	<u>Actual</u>					
1,608	990	2,000	53111 General Supplies	2,000	2,000	
		50	53112 Postage & Shipping	50	50	
999		5,000	53117 Computer Supplies	5,000	5,000	
156,488	77,366	133,500	53171 Equipment < \$5,000	125,000	125,000	
99,466	9,523		53352 Maintenance Contracts			
<u>258,561</u>	<u>87,880</u>	<u>140,550</u>		<u>132,050</u>	<u>132,050</u>	
8,181	21,948	61,500	57020 Computer/Software Equip >\$5,000	70,000	70,000	
<u>8,181</u>	<u>21,948</u>	<u>61,500</u>		<u>70,000</u>	<u>70,000</u>	
<u>266,741</u>	<u>109,828</u>	<u>202,050</u>		<u>202,050</u>	<u>202,050</u>	
266,741	109,828	202,050		202,050	202,050	



**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 3118 Web Systems**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	Actual	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
104			53137 Catering/Meals			
33,550			53363 Professional Fees			
33,654						
_____	_____	_____		_____	_____	
33,654						
_____	_____	_____		_____	_____	
33,654						

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 3201 Financial Aid Services**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
42,469	43,418	43,718	51111 FT Management	100,741	100,741	
480	480		51112 Other Management			
48,655	44,338	54,173	51114 FT Supervisor/Confidential			
115,655	132,274	130,832	51411 FT Classified	128,045	128,045	
		5,437	51412 Classified Overtime	5,437	5,437	
	1,033		51415 PT 20HR Classified			
1,550	1,800	1,800	51421 Classified Other Pay	1,800	1,800	
208,809	223,343	235,960		236,023	236,023	
<b>FTE: 4.18</b>	<b>4.24</b>	<b>4.50</b>		<b>FTE: 4.50</b>	<b>4.50</b>	
66,583	61,974		52105 Employee Health Insurance-Employ			
13,742	12,183		52106 HSA Employer Contributions			
42	47		52107 EAP			
655	684		52108 LT Disability Insurance			
595	532		52109 Life Insurance			
563	637		52110 Workers Compensation			
22,558	24,318		52111 PERS Debt Service			
25,825	26,750		52112 PERS Retirement			
923	1,005		52113 Unemployment Expense			
15,670	16,944		52120 Taxes			
147,155	145,073					
235	700	1,549	53111 General Supplies	1,549	1,549	
1,125	2,959	1,081	53112 Postage & Shipping			
1,269		2,906	53211 Operational Travel	4,156	4,156	
		1,250	53219 Out of State Travel			
		400	53321 Purchased Services	400	400	
4,760	11,221	15,050	53331 Dues & Fees	15,050	15,050	

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 3201 Financial Aid Services**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
2,113	2,865	1,951	53509 IMC Printing/Copies			
		500	53520 Rental Vehicle	500	500	
9,501	17,745	24,687		21,655	21,655	
365,465	386,161	260,647		257,678	257,678	
365,465	386,161	260,647		257,678	257,678	

**BUDGET SALARY DETAIL**  
**2024-2025**

**COST CENTER: FINANCIAL AID SERVICES - COOS CAMPUS**

<b>POSITION</b>	<b>FTE</b>	<b>AMOUNT</b>
CLASS SAL FT	1.00	39915
CLASS SAL FT	1.00	42973
CLASS SAL FT	1.00	45157
MGMT SAL FT	0.50	45484
MGMT SAL FT	1.00	55257
<hr/>		
	4.50	228786

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 3203 Business Services**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
95,155	81,888	80,039	51111 FT Management	90,968	90,968	
2,880	1,920		51112 Other Management			
46,303	27,521	47,229	51114 FT Supervisor/Confidential	114,383	114,383	
		3,000	51115 Confidential Overtime	3,000	3,000	
181,172	161,643	159,257	51411 FT Classified	152,880	152,880	
		2,000	51412 Classified Overtime	2,000	2,000	
		19,001	51416 PT 10HR Classified			
888	738	738	51421 Classified Other Pay	600	600	
62,790	52,260	62,712	51521 FT Specialist			
23,965	8,235		51522 PT Specialist			
<u>413,152</u>	<u>334,204</u>	<u>373,976</u>		<u>363,831</u>	<u>363,831</u>	
<b>FTE: 6.66</b>	<b>5.82</b>	<b>6.71</b>		<b>FTE: 6.00</b>	<b>6.00</b>	
102,927	97,440		52105 Employee Health Insurance-Employ			
10,982	9,849		52106 HSA Employer Contributions			
72	65		52107 EAP			
1,061	990		52108 LT Disability Insurance			
866	690		52109 Life Insurance			
1,092	969		52110 Workers Compensation			
39,968	35,143		52111 PERS Debt Service			
45,299	39,710		52112 PERS Retirement			
1,826	1,504		52113 Unemployment Expense			
31,213	25,197		52120 Taxes			
<u>235,306</u>	<u>211,555</u>					
1,064	1,055	3,000	53111 General Supplies	3,000	3,000	
4,030	3,858	2,889	53112 Postage & Shipping			
	885	1,545	53113 Software < \$5,000	1,000	1,000	

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 3203 Business Services**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	Actual	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
	159	800	53211 Operational Travel	800	800	
270	1,257	1,130	53216 Staff Development Travel	1,675	1,675	
1,706	1,994	4,850	53312 Outside Printing Services	4,850	4,850	
687	730	1,000	53316 Advertising	1,000	1,000	
		300	53321 Purchased Services	300	300	
285	435	775	53331 Dues & Fees	775	775	
6,366	3,133	2,120	53509 IMC Printing/Copies			
<u>14,407</u>	<u>13,506</u>	<u>18,409</u>		<u>13,400</u>	<u>13,400</u>	
<u>662,865</u>	<u>559,266</u>	<u>392,385</u>		<u>377,231</u>	<u>377,231</u>	
662,865	559,266	392,385		377,231	377,231	

**BUDGET SALARY DETAIL**  
**2024-2025**

**COST CENTER: BUSINESS SERVICES - COOS CAMPUS**

<b>POSITION</b>	<b>FTE</b>	<b>AMOUNT</b>
CLASS SAL FT	1.00	51085
CLASS SAL FT	1.00	53165
CLASS SAL FT	1.00	48630
MGMT SAL FT	1.00	90968
SUPR/CONF FT	1.00	65246
SUPR/CONF FT	1.00	49137
-----		
	6.00	358231

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 3205 Human Resources**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
106,090	108,039	95,517	51111 FT Management	90,007	90,007	
2,220	2,480		51112 Other Management			
89,133	91,450	90,318	51114 FT Supervisor/Confidential	92,165	92,165	
			51517 MASSC Temporary	2,500	2,500	
46,303	34,436	49,137	51521 FT Specialist	50,120	50,120	
<u>243,746</u>	<u>236,406</u>	<u>234,972</u>		<u>234,792</u>	<u>234,792</u>	
<b>FTE: 3.75</b>	<b>3.44</b>	<b>3.84</b>		<b>FTE: 3.84</b>	<b>3.84</b>	
62,880	58,460		52105 Employee Health Insurance-Employ			
8,500	11,050		52106 HSA Employer Contributions			
41	40		52107 EAP			
665	622		52108 LT Disability Insurance			
428	338		52109 Life Insurance			
707	683		52110 Workers Compensation			
26,812	25,605		52111 PERS Debt Service			
34,977	33,839		52112 PERS Retirement			
1,097	1,047		52113 Unemployment Expense			
18,112	17,688		52120 Taxes			
<u>154,219</u>	<u>149,372</u>					
219	247	650	53111 General Supplies	500	500	
334	118	838	53112 Postage & Shipping			
		150	53117 Computer Supplies	300	300	
		1,500	53129 Awards & Trophies			
		400	53171 Equipment < \$5,000	400	400	
1,787	4,391	8,000	53211 Operational Travel	8,000	8,000	
9,404	13,187	7,500	53212 Recruitment Travel	12,000	12,000	
	1,099	5,000	53216 Staff Development Travel	2,000	2,000	



**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 3205 Human Resources**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	Actual	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
5,524	5,984	8,000	53316 Advertising	8,000	8,000	
	392	350	53319 Meeting Expenses	350	350	
500	1,995	1,625	53321 Purchased Services	1,000	1,000	
1,129	955	1,000	53331 Dues & Fees	1,000	1,000	
7,392	8,389	10,000	53357 Contracted Services & Speakers	10,000	10,000	
3,487	2,550	4,375	53363 Professional Services	5,000	5,000	
3,637	6,174	1,871	53509 IMC Printing/Copies			
<u>33,414</u>	<u>45,480</u>	<u>51,259</u>		<u>48,550</u>	<u>48,550</u>	
<u>431,379</u>	<u>431,257</u>	<u>286,231</u>		<u>283,342</u>	<u>283,342</u>	
<u>431,379</u>	<u>431,257</u>	<u>286,231</u>		<u>283,342</u>	<u>283,342</u>	

**BUDGET SALARY DETAIL**  
**2024-2025**

**COST CENTER: HUMAN RESOURCES - COOS CAMPUS**

<b>POSITION</b>	<b>FTE</b>	<b>AMOUNT</b>
FT SPECIALIST	1.00	50120
MASSC TEMPORARY	0.09	2500
MGMT SAL FT	1.00	90007
SUPR/CONF FT	0.75	29453
SUPR/CONF FT	1.00	62712
-----		
	3.84	234792

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 3206 Retirement Expense**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
	6,785	44,622	51913 MASSC Leave Buyout	9,980	9,980	
27,175	65,838	128,049	51914 Faculty Leave Buyout	28,982	28,982	
1,029		7,587	51915 Classified Leave Buyout			
<u>28,204</u>	<u>72,623</u>	<u>180,258</u>		<u>38,962</u>	<u>38,962</u>	
<b>FTE: 0.00</b>	<b>0.00</b>			<b>FTE:</b>		
43,289	46,606	50,000	52102 MASSC Health Insurance	62,000	62,000	
15,588	23,983	50,000	52103 Faculty Health Insurance	61,500	61,500	
102,627	69,634	50,000	52104 Classified Health Insurance	61,500	61,500	
	80		52110 Workers Compensation			
	735		52111 PERS Debt Service			
	1,037		52112 PERS Retirement			
	155		52113 Unemployment Expense			
<u>2,158</u>	<u>5,556</u>		52120 Taxes			
<u>163,662</u>	<u>147,785</u>	<u>150,000</u>		<u>185,000</u>	<u>185,000</u>	
<u>191,865</u>	<u>220,408</u>	<u>330,258</u>		<u>223,962</u>	<u>223,962</u>	
191,865	220,408	330,258		223,962	223,962	

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 3207 Professional Services**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
		650	53316 Advertising	650	650	
18,649	17,092	35,000	53360 Labor Legal Services	29,750	29,750	
26,740	6,118	14,080	53361 Legal Services	13,717	13,717	
50,375	65,543	93,000	53362 Auditing Services	109,200	109,200	
17,894	19,810	35,000	53363 Professional Services	39,500	39,500	
15,127	22,703	28,000	53364 Labor Contract Services	32,500	32,500	
7,066	2,134	4,000	53365 Architectural Services	9,000	9,000	
<u>135,851</u>	<u>133,401</u>	<u>209,730</u>		<u>234,317</u>	<u>234,317</u>	
<u>135,851</u>	<u>133,401</u>	<u>209,730</u>		<u>234,317</u>	<u>234,317</u>	
135,851	133,401	209,730		234,317	234,317	

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 3209 Gen to College Support**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
-475	-525	-5,000	44637 Billing Services Fees	-5,000	-5,000	
-475	-525	-5,000		-5,000	-5,000	
-100,258	-96,553	-90,000	45190 Other Interest	-90,000	-90,000	
-100,258	-96,553	-90,000		-90,000	-90,000	
-100,733	-97,078	-95,000		-95,000	-95,000	
	-	747,847	51525 Other Salaries	663,720	663,720	
	-	747,847		663,720	663,720	
<b>FTE: 0.00</b>	<b>0.00</b>			<b>FTE:</b>		
	59		52105 Employee Health Insurance-Employ			
446	364		52111 PERS Debt Service			
-1,195	-450		52112 PERS Retirement			
36,216	-32,188		52113 Unemployment Expense			
165	19		52120 Taxes			
625	-17,251	6,570,265	52190 PR Costs/Fringe	6,332,146	6,332,146	
36,257	-49,448	6,570,265		6,332,146	6,332,146	
720	149	1,561	53111 General Supplies	2,060	2,060	
	1	57,984	53112 Postage & Shipping	68,920	68,920	
	456		53124 Cash - Over (Short)			
74,755	99,920	41,680	53125 Credit Card Fees	41,680	41,680	
6,837	7,022		53126 Bank Service Charges			
2,322	2,939	14,049	53170 Safety/Security Equipment	14,049	14,049	
599		4,000	53171 Equipment < \$5,000	4,000	4,000	

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 3209 Gen to College Support**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	Actual	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
		1,000	53211 Operational Travel	2,760	2,760	
45	5	50	53314 Telephone Services			
457,500	466,650	475,983	53317 Facility/Equipment Rental	485,504	485,504	
		500	53319 Meeting Expenses			
		690	53321 Purchased Services	690	690	
501	456	500	53331 Dues & Fees	550	550	
1,610	1,696	1,760	53338 Cable TV			
5,375	8,850	12,000	53357 Contracted Services & Speakers	16,000	16,000	
	2,370	15,197	53363 Professional Services	15,197	15,197	
		2,000	53364 Labor Contract Services	2,300	2,300	
186,846	199,969	224,448	53370 Insurance	310,000	310,000	
	248	50,561	53509 IMC Printing/Copies	95,000	95,000	
	193		53515 Motor Pool			
		3,500	53610 Equipment Repair	3,500	3,500	
<u>737,110</u>	<u>790,923</u>	<u>907,463</u>		<u>1,062,210</u>	<u>1,062,210</u>	
	1,356		55898 Miscellaneous Disbursement			
		1,000	55901 Collection Expense	1,000	1,000	
		500	55903 Administrative Expense	500	500	
516	434	10,000	55909 Acct Receivable Write - Off	14,000	14,000	
<u>516</u>	<u>1,791</u>	<u>11,500</u>		<u>15,500</u>	<u>15,500</u>	

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 3209 Gen to College Support**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
7,128	6,662	18,500	57010 Equipment >\$5,000	10,000	10,000	
7,128	6,662	18,500		10,000	10,000	
<hr/>						
781,011	749,927	8,255,575		8,083,576	8,083,576	
680,278	652,849	8,160,575		7,988,576	7,988,576	

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 3210 Employee Appreciation**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
2,589	2,080	3,000	53129 Awards & Trophies	3,000	3,000	
		1,000	53137 Catering/Meals	1,000	1,000	
<u>2,589</u>	<u>2,080</u>	<u>4,000</u>		<u>4,000</u>	<u>4,000</u>	
3,254	5,886	130,000	55841 Employee Tuition Benefit- Faculty	130,000	130,000	
839	2,542	75,000	55842 Employee Fee Benefit-Faculty	75,000	75,000	
25,723	33,669		55843 Employee Tuition Benefit-Classified			
12,792	15,510		55844 Employee Fee Benefit-Classified			
27,345	35,943		55845 Employee Tuition Benefit-MASSC			
16,374	16,587		55846 Employee Fee Benefit-MASSC			
14,389	15,386		55847 Employee Tuition Benefit-PT Faculty			
17,361	22,086		55848 Dependent Tuition Benefit-Faculty			
8,131	10,500		55849 Dependent Fee Benefit-Faculty			
912	1,138		55850 Employee Fee Benefit - PT Faculty			
334	114		55852 Retiree Tuition Waiver			
-88,407	-113,085	-130,000	55890 Tuition Waiver Contra	-130,000	-130,000	
-39,049	-46,277	-75,000	55891 Fee Waiver Contra	-75,000	-75,000	
<u>2,589</u>	<u>2,080</u>	<u>4,000</u>		<u>4,000</u>	<u>4,000</u>	
2,589	2,080	4,000		4,000	4,000	



**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 3211 Support Serv Supervision**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
119,687	175,875	239,654	51111 FT Management	169,122	169,122	
960	960		51112 Other Management			
56,284			51114 FT Supervisor/Confidential			
104			51115 Confidential Overtime			
<u>177,034</u>	<u>176,835</u>	<u>239,654</u>		<u>169,122</u>	<u>169,122</u>	
<b>FTE: 2.00</b>	<b>2.00</b>	<b>3.00</b>		<b>FTE: 2.00</b>	<b>2.00</b>	
35,526	39,963		52105 Employee Health Insurance-Employ			
5,950	3,400		52106 HSA Employer Contributions			
20	18		52107 EAP			
538	495		52108 LT Disability Insurance			
286	202		52109 Life Insurance			
502	460		52110 Workers Compensation			
19,474	19,452		52111 PERS Debt Service			
27,458	26,126		52112 PERS Retirement			
779	713		52113 Unemployment Expense			
<u>12,951</u>	<u>13,219</u>		52120 Taxes			
103,483	104,049					
195	2,238	2,948	53111 General Supplies	353	353	
80	19	2	53112 Postage & Shipping			
		100	53114 Printing Supplies	100	100	
196	629	1,479	53211 Operational Travel	1,650	1,650	
		1,647	53216 Staff Development Travel	5,000	5,000	
		2,840	53219 Out of State Travel			
		625	53319 Meeting Expenses	200	200	
2,000	2,000	1,530	53331 Dues & Fees	2,000	2,000	
			53371 Leased Equipment	1,476	1,476	

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 3211 Support Serv Supervision**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
304	148	579	53509 IMC Printing/Copies	350	350	
108	233		53520 Rental Vehicle	350	350	
2,884	5,267	11,750		11,479	11,479	
283,401	286,150	251,404		180,601	180,601	
283,401	286,150	251,404		180,601	180,601	

**BUDGET SALARY DETAIL**  
**2024-2025**

**COST CENTER: SUPPORT SERV SUPERVISION - COOS CAMPUS**

<b>POSITION</b>	<b>FTE</b>	<b>AMOUNT</b>
-----		
MGMT SAL FT	1.00	53187
MGMT SAL FT	1.00	115935
-----		
	2.00	169122

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 3213 Community Standards**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	Actual	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
_____	_____	_____	51111 FT Management	71,174	71,174	
				71,174	71,174	
<b>FTE:</b>				<b>1.00</b>	<b>1.00</b>	
			53111 General Supplies	150	150	
			53211 Operational Travel	500	500	
			53216 Staff Development Travel	3,500	3,500	
			53331 Dues & Fees	131	131	
_____	_____	_____	53357 Contracted Services & Speakers	5,000	5,000	
				9,281	9,281	
				80,455	80,455	
_____	_____	_____		80,455	80,455	

**BUDGET SALARY DETAIL**  
**2024-2025**

**COST CENTER: COMMUNITY STANDARDS - COOS CAMPUS**

<b>POSITION</b>	<b>FTE</b>	<b>AMOUNT</b>
-----		
MGMT SAL FT	1.00	71174
-----		
	1.00	71174

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 3301 Plant Operations**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
60,870	55,803	73,267	51111 FT Management	79,307	79,307	
720	720		51112 Other Management			
8,382	18,117	17,814	51411 FT Classified	18,544	18,544	
		3,000	51412 Classified Overtime	3,000	3,000	
100		300	51421 Classified Other Pay			
<u>70,071</u>	<u>74,640</u>	<u>94,381</u>		<u>100,851</u>	<u>100,851</u>	
<b>FTE: 1.25</b>	<b>1.27</b>	<b>1.50</b>		<b>FTE: 1.50</b>	<b>1.50</b>	
19,197	22,680		52105 Employee Health Insurance-Employ			
2,399	2,975		52106 HSA Employer Contributions			
11	14		52107 EAP			
215	249		52108 LT Disability Insurance			
160	163		52109 Life Insurance			
1,256	217		52110 Workers Compensation			
5,820	7,532		52111 PERS Debt Service			
6,254	7,970		52112 PERS Retirement			
290	336		52113 Unemployment Expense			
<u>5,300</u>	<u>6,063</u>		52120 Taxes			
40,903	48,198					
3,514	7,014	6,382	53111 General Supplies	3,382	3,382	
95	15	48	53112 Postage & Shipping			
2,402		3,214	53119 Uniforms	2,500	2,500	
	229	450	53137 Catering/Meals	200	200	
6	784	1,000	53211 Operational Travel	1,000	1,000	
185	411	350	53331 Dues & Fees	600	600	
71,319	97,828	57,726	53334 Gas/Propane	60,074	60,074	
250,715	269,043	430,439	53335 Electricity	484,262	484,262	

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 3301 Plant Operations**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
44,891	49,075	63,768	53336	Water & Sewage	66,475	66,475
17,513	32,391	23,994	53337	Sanitation Services	25,434	25,434
3,387	3,015	9,300	53352	Maintenance Contracts	9,300	9,300
42,706	43,987	38,992	53357	Contracted Services & Speakers	45,307	45,307
1,235	895	1,300	53371	Leased Equipment	1,300	1,300
2,225	2,215	1,690	53509	IMC Printing/Copies		
169	68	500	53520	Rental Vehicle	500	500
105			53610	Equipment Repair		
<u>440,466</u>	<u>506,968</u>	<u>639,153</u>			<u>700,334</u>	<u>700,334</u>
<u>551,441</u>	<u>629,806</u>	<u>733,534</u>			<u>801,185</u>	<u>801,185</u>
551,441	629,806	733,534			801,185	801,185

**BUDGET SALARY DETAIL**  
**2024-2025**

**COST CENTER: PLANT OPERATIONS - COOS CAMPUS**

<b>POSITION</b>	<b>FTE</b>	<b>AMOUNT</b>
CLASS SAL FT	0.50	18544
MGMT SAL FT	1.00	79307
	1.50	97851



**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 3302 Building Maintenance**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
136,575	135,994	146,843	51411 FT Classified	152,610	152,610	
	1,286		51417 PT Casual/Temporary			
<u>136,575</u>	<u>137,279</u>	<u>146,843</u>		<u>152,610</u>	<u>152,610</u>	
<b>FTE: 2.95</b>	<b>2.62</b>	<b>3.00</b>		<b>FTE: 3.00</b>	<b>3.00</b>	
35,581	37,342		52105 Employee Health Insurance-Employ			
8,500	6,800		52106 HSA Employer Contributions			
30	28		52107 EAP			
407	402		52108 LT Disability Insurance			
417	312		52109 Life Insurance			
3,137	2,979		52110 Workers Compensation			
13,896	15,504		52111 PERS Debt Service			
14,932	15,544		52112 PERS Retirement			
614	618		52113 Unemployment Expense			
<u>10,399</u>	<u>10,465</u>		52120 Taxes			
87,913	89,993					
30,040	41,433	70,200	53111 General Supplies	85,200	85,200	
150		200	53151 Gasoline/Fuel/Propane	200	200	
	1,388	1,500	53171 Equipment < \$5,000	8,000	8,000	
		500	53216 Staff Development Travel	500	500	
199		500	53317 Facility/Equipment Rental	500	500	
65,560	59,937	84,351	53321 Purchased Services	64,351	64,351	
1,798	8,030	6,250	53331 Dues & Fees	6,250	6,250	
14,751	17,865	13,700	53352 Maintenance Contracts	15,900	15,900	
78		250	53520 Rental Vehicle	250	250	
468		3,000	53610 Equipment Repair	3,000	3,000	

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 3302 Building Maintenance**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
10,156	8,692	17,500	53630 Minor Building Repair	16,000	16,000	
123,199	137,344	197,951		200,151	200,151	
347,687	364,617	344,794		352,761	352,761	
347,687	364,617	344,794		352,761	352,761	

**BUDGET SALARY DETAIL**  
**2024-2025**

**COST CENTER: BUILDING MAINTENANCE - COOS CAMPUS**

<b>POSITION</b>	<b>FTE</b>	<b>AMOUNT</b>
CLASS SAL FT	1.00	56431
CLASS SAL FT	1.00	49878
CLASS SAL FT	1.00	46301
-----		
	3.00	152610

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 3303 Grounds Maintenance**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
38,514	39,706	39,327	51411 FT Classified	40,935	40,935	
		700	51412 Classified Overtime	700	700	
		320	51417 PT Casual/Temporary	320	320	
<u>38,514</u>	<u>39,706</u>	<u>40,347</u>		<u>41,955</u>	<u>41,955</u>	
<b>FTE: 1.00</b>	<b>1.00</b>	<b>1.01</b>		<b>FTE: 1.01</b>	<b>1.01</b>	
7,182	8,798		52105 Employee Health Insurance-Employ			
1,700			52106 HSA Employer Contributions			
10	11		52107 EAP			
117	125		52108 LT Disability Insurance			
143	122		52109 Life Insurance			
886	862		52110 Workers Compensation			
4,237	4,501		52111 PERS Debt Service			
4,552	4,564		52112 PERS Retirement			
173	179		52113 Unemployment Expense			
<u>2,931</u>	<u>3,046</u>		52120 Taxes			
21,932	22,206					
10,200	16,015	16,535	53111 General Supplies	16,535	16,535	
2,732	2,148	3,000	53151 Gasoline/Fuel/Propane	3,000	3,000	
	264	700	53171 Equipment < \$5,000	1,000	1,000	
	100	870	53216 Professional Development	870	870	
		150	53331 Dues & Fees	150	150	

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 3303 Grounds Maintenance**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
1,154	674	1,300	53610 Equipment Repair	1,000	1,000	
14,086	19,201	22,555		22,555	22,555	
74,532	81,113	62,902		64,510	64,510	
74,532	81,113	62,902		64,510	64,510	

**BUDGET SALARY DETAIL**  
**2024-2025**

**COST CENTER: GROUNDS MAINTENANCE - COOS CAMPUS**

<b>POSITION</b>	<b>FTE</b>	<b>AMOUNT</b>
CLASS SAL FT	1.00	40935
PT CASUAL/TEMPORARY	0.01	320
<hr/>		
	1.01	41255

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 3304 Campus Security**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
41,808	63,967	63,967	51111 FT Management	66,551	66,551	
640	960		51112 Other Management			
111,617	112,603	108,089	51411 FT Classified	104,936	104,936	
		3,200	51412 Classified Overtime	3,200	3,200	
100,345	100,648	101,836	51415 PT 20HR Classified	100,824	100,824	
	40,727	41,842	51416 PT 10HR Classified	43,532	43,532	
634	6,902	11,000	51417 PT Casual/Temporary	11,000	11,000	
45,338			51418 Substitute			
<u>300,382</u>	<u>325,806</u>	<u>329,934</u>		<u>330,043</u>	<u>330,043</u>	
<b>FTE: 6.48</b>	<b>6.40</b>	<b>6.70</b>		<b>FTE: 6.69</b>	<b>6.69</b>	
64,086	70,840		52105 Employee Health Insurance-Employ			
10,625	8,642		52106 HSA Employer Contributions			
79	79		52107 EAP			
474	535		52108 LT Disability Insurance			
417	377		52109 Life Insurance			
6,909	6,996		52110 Workers Compensation			
30,316	35,126		52111 PERS Debt Service			
32,688	36,410		52112 PERS Retirement			
1,211	1,466		52113 Unemployment Expense			
<u>23,312</u>	<u>25,358</u>		52120 Taxes			
170,117	185,829					
1,387	865	1,000	53111 General Supplies	1,000	1,000	
2	7	2	53112 Postage & Shipping			
2,261	551	1,700	53119 Uniforms	2,700	2,700	
2,378			53171 Equipment < \$5,000	2,000	2,000	
		350	53211 Operational Travel	600	600	

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 3304 Campus Security**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
		250	53216 Staff Development Travel			
456	546	840	53314 Telephone Services	840	840	
525			53319 Meeting Expenses			
425	679	800	53331 Dues & Fees	800	800	
	480	3,000	53357 Contracted Services & Speakers	1,000	1,000	
2,105	1,980	1,956	53509 IMC Printing/Copies			
2,426	5,879	7,168	53515 Motor Pool	6,168	6,168	
		395	53520 Rental Vehicle	395	395	
		660	53610 Equipment Repair	660	660	
<u>11,964</u>	<u>10,987</u>	<u>18,121</u>		<u>16,163</u>	<u>16,163</u>	
<u>482,463</u>	<u>522,623</u>	<u>348,055</u>		<u>346,206</u>	<u>346,206</u>	
482,463	522,623	348,055		346,206	346,206	



**BUDGET SALARY DETAIL  
2024-2025**

**COST CENTER: CAMPUS SECURITY - COOS CAMPUS**

<b>POSITION</b>	<b>FTE</b>	<b>AMOUNT</b>
10 HR PT CLASS SAL	0.48	20422
10 HR PT CLASS SAL	0.48	23109
20 HR PT CLASS	0.78	32507
20 HR PT CLASS	0.78	34159
20 HR PT CLASS	0.78	34158
CLASS SAL FT	1.00	49879
CLASS SAL FT	1.00	55058
MGMT SAL FT	1.00	66551
PT CASUAL/TEMPORARY	0.39	11000
	<b>6.69</b>	<b>326843</b>

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 3305 Custodial**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
190,519	150,500	196,801	51411 FT Classified	178,098	178,098	
	4,222	5,400	51417 PT Casual/Temporary	5,400	5,400	
900	900	900	51421 Classified Other Pay	1,500	1,500	
<u>191,419</u>	<u>155,622</u>	<u>203,101</u>		<u>184,998</u>	<u>184,998</u>	
<b>FTE: 5.25</b>	<b>4.52</b>	<b>5.69</b>		<b>FTE: 5.19</b>	<b>5.19</b>	
72,931	63,361		52105 Employee Health Insurance-Employ			
10,654	7,650		52106 HSA Employer Contributions			
53	46		52107 EAP			
567	477		52108 LT Disability Insurance			
738	505		52109 Life Insurance			
4,332	3,293		52110 Workers Compensation			
20,857	15,750		52111 PERS Debt Service			
23,396	16,736		52112 PERS Retirement			
849	700		52113 Unemployment Expense			
<u>14,336</u>	<u>11,763</u>		52120 Employer PR Taxes			
148,713	120,283					
16,374	25,542	27,000	53111 General Supplies	27,000	27,000	
	377	5,000	53171 Equipment < \$5,000	5,000	5,000	
		4,000	53357 Contracted Services & Speakers	4,000	4,000	
4,658	515		53515 Motor Pool			
		500	53610 Equipment Repair	500	500	
<u>21,032</u>	<u>26,434</u>	<u>36,500</u>		<u>36,500</u>	<u>36,500</u>	
<u>361,164</u>	<u>302,339</u>	<u>239,601</u>		<u>221,498</u>	<u>221,498</u>	
361,164	302,339	239,601		221,498	221,498	

**3305 Custodial**

**BUDGET SALARY DETAIL**  
**2024-2025**

**COST CENTER: CUSTODIAL - COOS CAMPUS**

<b>POSITION</b>	<b>FTE</b>	<b>AMOUNT</b>
CLASS SAL FT	0.50	18960
CLASS SAL FT	1.00	38875
CLASS SAL FT	0.50	19438
CLASS SAL FT	1.00	31582
CLASS SAL FT	1.00	38875
CLASS SAL FT	1.00	30368
PT CASUAL/TEMPORARY	0.19	5400
-----		
	5.19	183498

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 3601 Operating Loan**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	Actual	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</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	-3,500,000	
_____	_____	_____		_____	_____	
		-3,500,000		-3,500,000	-3,500,000	

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 3701 Student Support**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
26,214	23,100	26,046	55801 Field Mainenance Tuition Waivers	27,240	27,240	
7,854	26,434	13,023	55802 GED Tuition Waivers	13,620	13,620	
42,616	81,446	88,266	55803 Military Tuition Waivers	92,314	92,314	
28,458	27,463	21,705	55804 Presidential Tuition Waivers	22,700	22,700	
58,344	61,475	63,672	55814 Athletic Housing Waiver	63,672	63,672	
634,344	646,247	740,851	55815 Athletic Waivers	774,835	774,835	
		13,023	55816 Talent Waivers	13,620	13,620	
408			55817 Skills Day Award			
2,705	4,714	8,682	55818 Southwestern Grant	9,080	9,080	
2,652	2,625	4,341	55819 Curry Tuition Waivers	4,540	4,540	
356,410	329,513	303,865	55820 3.75 Tuition Waivers	317,804	317,804	
		13,023	55821 Fallen Firefighters Waivers	13,620	13,620	
29,070	18,375	26,045	55822 Ambassador Tuition Waivers	27,240	27,240	
16,830	26,460	26,045	55823 ASG Tuition Waivers	27,240	27,240	
		14,470	55824 Fire Science Tuition Waivers	15,134	15,134	
63,465	58,100	43,409	55826 Provisional Tuition Waivers	45,401	45,401	
<u>-1,269,370</u>	<u>-1,305,952</u>	<u>-1,406,466</u>	55890 Waiver Contra	<u>-1,468,060</u>	<u>-1,468,060</u>	
_____	_____	_____		_____	_____	
_____	_____	_____		_____	_____	

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 3702 Student Aid - Other**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
1,306	3,575		55111 Student Aid			
			55825 Room & Board Waiver			
		3,865	55903 Administrative Expense	3,865	3,865	
1,306	3,575	3,865		3,865	3,865	
1,306	3,575	3,865		3,865	3,865	
1,306	3,575	3,865		3,865	3,865	

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 3714 Gen Student Employment**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
		61,000	51600 ***FWS & Student Employment***	61,000	61,000	
14,514	20,353		51633 Rec Center			
2,286	3,319		51663 Audio Visual			
3,349	3,984		51664 IMC			
	1,367		51665 Curry County			
	956		51669 TRIO SSS			
4,999	6,550		51688 Bookstore			
<u>25,149</u>	<u>36,529</u>	<u>61,000</u>		<u>61,000</u>	<u>61,000</u>	
<b>FTE: 1.01</b>	<b>1.40</b>	<b>2.19</b>		<b>FTE: 2.15</b>	<b>2.15</b>	
69	103		52110 Workers Compensation			
1	1		52113 Unemployment Expense			
325	536		52120 Taxes			
<u>396</u>	<u>639</u>					
<u>25,544</u>	<u>37,168</u>	<u>61,000</u>		<u>61,000</u>	<u>61,000</u>	
25,544	37,168	61,000		61,000	61,000	

**BUDGET SALARY DETAIL**  
**2024-2025**

**COST CENTER: GEN STUDENT EMPLOYMENT - COOS CAMPUS**

<b>POSITION</b>	<b>FTE</b>	<b>AMOUNT</b>
FWS & STUDENT EMPLOYMEN	2.15	61000
	2.15	61000



**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 3715 Student Work Program**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
		11,000	51685 Student Activities-Clubs	11,000	11,000	
8,504	7,735	8,000	51689 Athletics	8,000	8,000	
<u>8,504</u>	<u>7,735</u>	<u>19,000</u>		<u>19,000</u>	<u>19,000</u>	
<b>FTE: 0.34</b>	<b>0.30</b>	<b>0.69</b>		<b>FTE: 0.67</b>	<b>0.67</b>	
24	36		52110 Workers Compensation			
	2		52113 Unemployment Expense			
<u>50</u>	<u>87</u>		52120 Taxes			
75	125					
<u>8,578</u>	<u>7,860</u>	<u>19,000</u>		<u>19,000</u>	<u>19,000</u>	
8,578	7,860	19,000		19,000	19,000	

**BUDGET SALARY DETAIL**  
**2024-2025**

**COST CENTER: STUDENT WORK PROGRAM - COOS CAMPUS**

<b>POSITION</b>	<b>FTE</b>	<b>AMOUNT</b>
ATHLETICS	0.28	8000
STUDENT ACTIVITIES-CLUBS	0.39	11000
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	0.67	19000

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 3901 Contingency**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	Actual	Adjusted Budget		Recommended	Approved	Adopted
_____	_____	1,800,000	59995 Unappropriated Fund Balance	1,800,000	1,800,000	
		1,800,000		1,800,000	1,800,000	
_____	_____	1,800,000		1,800,000	1,800,000	
_____	_____	1,800,000		1,800,000	1,800,000	

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 4005 Student Activities**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
480	160		51112 Other Management			
29,281	16,158	23,399	51521 FT Specialist	27,629	27,629	
29,761	16,318	23,399		27,629	27,629	
<b>FTE: 0.50</b>	<b>0.27</b>	<b>0.50</b>		<b>FTE: 0.50</b>	<b>0.50</b>	
3,583	1,215		52105 Employee Health Insurance-Employ			
850	425		52106 HSA Employer Contributions			
5	2		52107 EAP			
91	31		52108 LT Disability Insurance			
71	23		52109 Life Insurance			
86	47		52110 Workers Compensation			
3,274	1,891		52111 PERS Debt Service			
3,518	2,032		52112 PERS Retirement			
134	73		52113 Unemployment Expense			
2,267	1,309		52120 Taxes			
13,880	7,048					
3,523	2,054	2,626	53111 General Supplies	2,626	2,626	
63	369		53112 Postage & Shipping			
		483	53129 Awards & Trophies	483	483	
1,914	1,424	1,256	53137 Catering/Meals	1,256	1,256	
		900	53211 Operational Travel	900	900	
35	762	416	53216 Staff Development Travel	416	416	
		97	53331 Dues & Fees	97	97	
12,795	15,722	15,459	53357 Contracted Services & Speakers	15,459	15,459	
325	204	725	53371 Leased Equipment	725	725	
1,989	1,229	639	53509 IMC Printing/Copies			
9		600	53515 Motor Pool	600	600	

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 4005 Student Activities**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	Actual	Adjusted Budget		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
		500	53518 Bus - Southwestern	500	500	
		300	53520 Rental Vehicle	300	300	
20,653	21,764	24,001		23,362	23,362	
64,294	45,130	47,400		50,991	50,991	
64,294	45,130	47,400		50,991	50,991	

**BUDGET SALARY DETAIL**  
**2024-2025**

**COST CENTER: STUDENT ACTIVITIES - COOS CAMPUS**

<b>POSITION</b>	<b>FTE</b>	<b>AMOUNT</b>
FT SPECIALIST	0.50	27629
	0.50	27629

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 4009 Student Government/ASG**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
-325	-445	-2,000	45015 Vending Sales	-2,000	-2,000	
-325	-445	-2,000		-2,000	-2,000	
-325	-445	-2,000		-2,000	-2,000	
480	160		51112 Other Management			
29,281	16,158		51521 FT Specialist			
29,761	16,318					

<b>FTE:</b>	<b>0.50</b>	<b>0.27</b>		<b>FTE:</b>	
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3,583	1,215		52105 Employee Health Insurance-Employ		
850	425		52106 HSA Employer Contributions		
5	2		52107 EAP		
91	31		52108 LT Disability Insurance		
71	23		52109 Life Insurance		
86	47		52110 Workers Compensation		
3,274	1,891		52111 PERS Debt Service		
3,518	2,032		52112 PERS Retirement		
134	73		52113 Unemployment Expense		
2,267	1,309		52120 Taxes		
13,880	7,048				
143		483	53108 Promotional Materials & Services	483	483
3,861	4,255	6,991	53111 General Supplies	4,831	4,831
7	15	48	53112 Postage & Shipping	48	48
		87	53129 Awards & Trophies	87	87
600	2,100	2,000	53130 Donations	483	483
103	402	2,850	53211 Operational Travel	2,850	2,850

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 4009 Student Government/ASG**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	Actual	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
		260	53321 Purchased Services			
		773	53331 Dues & Fees	773	773	
17,798	15,813	11,152	53357 Contracted Services & Speakers	14,029	14,029	
325	204	725	53371 Leased Equipment	725	725	
212	309	106	53509 IMC Printing/Copies			
1,012	177		53515 Motor Pool	800	800	
		240	53520 Rental Vehicle	500	500	
<u>24,060</u>	<u>23,276</u>	<u>25,715</u>		<u>25,609</u>	<u>25,609</u>	
<u>67,701</u>	<u>46,642</u>	<u>25,715</u>		<u>25,609</u>	<u>25,609</u>	
<u>67,376</u>	<u>46,197</u>	<u>23,715</u>		<u>23,609</u>	<u>23,609</u>	



**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 4011 Student Rec Center**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
-12,563	-29,010	-70,000	45219 Facility Use	-70,000	-70,000	
-12,563	-29,010	-70,000		-70,000	-70,000	
-12,563	-29,010	-70,000		-70,000	-70,000	
		48,517	51111 FT Management	27,629	27,629	
38,830	39,607	39,607	51114 FT Supervisor/Confidential	41,207	41,207	
32,406	37,503	41,615	51416 PT 10HR Classified	42,257	42,257	
12,984	10,459		51417 PT Casual/Temporary			
47,566	48,517		51521 FT Specialist			
131,785	136,086	129,739		111,093	111,093	
<b>FTE: 3.24</b>	<b>3.46</b>	<b>3.12</b>		<b>FTE: 2.81</b>	<b>2.81</b>	
35,735	37,233		52105 Employee Health Insurance-Employ			
5,712	5,712		52106 HSA Employer Contributions			
43	51		52107 EAP			
270	279		52108 LT Disability Insurance			
239	208		52109 Life Insurance			
378	428		52110 Workers Compensation			
11,900	13,477		52111 PERS Debt Service			
12,787	14,223		52112 PERS Retirement			
584	611		52113 Unemployment Expense			
10,003	10,292		52120 Taxes			
77,650	82,513					
4,958	2,627	7,600	53111 General Supplies	9,000	9,000	
	26		53112 Postage & Shipping			
		1,400	53219 Out of State Travel			

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 4011 Student Rec Center**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
4,013	5,731	10,700	53321 Purchased Services	11,200	11,200	
		1,650	53371 Leased Equipment	1,650	1,650	
246	202	22	53509 IMC Printing/Copies			
<u>9,217</u>	<u>8,586</u>	<u>21,372</u>		<u>21,850</u>	<u>21,850</u>	
 <u>218,653</u>	 <u>227,185</u>	 <u>151,111</u>		 <u>132,943</u>	 <u>132,943</u>	
<u>206,090</u>	<u>198,175</u>	<u>81,111</u>		<u>62,943</u>	<u>62,943</u>	

**BUDGET SALARY DETAIL**  
**2024-2025**

**COST CENTER: STUDENT REC CENTER - COOS CAMPUS**

<b>POSITION</b>	<b>FTE</b>	<b>AMOUNT</b>
10 HR PT CLASS SAL	0.48	13733
10 HR PT CLASS SAL	0.48	13733
10 HR PT CLASS SAL	0.48	14791
FT SPECIALIST	0.50	27629
SUPR/CONF FT	0.87	41207
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	2.81	111093

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 4015 Laker One Card**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
24,271	23,194	41,000	53111 General Supplies	41,000	41,000	
24,271	23,194	41,000		41,000	41,000	
24,271	23,194	41,000		41,000	41,000	
24,271	23,194	41,000		41,000	41,000	

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 4144 Swimming-men/women**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
300	300		51112 Other Management			
	19,365	21,420	51326 PT Coaching	21,848	21,848	
	5,508	8,317	51327 PT Faculty Asst Coach	8,427	8,427	
<u>300</u>	<u>25,173</u>	<u>29,737</u>		<u>30,275</u>	<u>30,275</u>	
<b>FTE: 0.00</b>	<b>0.42</b>	<b>0.55</b>		<b>FTE: 0.65</b>	<b>0.65</b>	
1	73		52110 Workers Compensation			
33	2,163		52111 PERS Debt Service			
35	2,324		52112 PERS Retirement			
1	113		52113 Unemployment Expense			
<u>23</u>	<u>1,943</u>		52120 Employer PR Taxes			
94	6,617					
997	927	4,000	53111 General Supplies	1,000	1,000	
207	135	344	53112 Postage & Shipping			
7,223	11,202	10,000	53119 Uniforms	10,000	10,000	
44,106	37,456	34,500	53217 Field Trip	44,000	44,000	
11,400	12,000	12,000	53317 Facility/Equipment Rental	18,000	18,000	
8,600	7,959	5,000	53321 Purchased Services	5,000	5,000	
912	4,730	3,500	53331 Dues & Fees	3,500	3,500	
554	309	152	53509 IMC Printing/Copies			
578	2,572	19	53515 Motor Pool			
14,609	21,463	6,120	53518 Bus - Southwestern			

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 4144 Swimming-men/women**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
1,074	198		53520 Rental Vehicle			
90,259	98,949	75,635		81,500	81,500	
90,653	130,739	105,372		111,775	111,775	
90,653	130,739	105,372		111,775	111,775	

**BUDGET SALARY DETAIL**  
**2024-2025**

**COST CENTER: SWIMMING-MEN/WOMEN - COOS CAMPUS**

<b>POSITION</b>	<b>FTE</b>	<b>AMOUNT</b>
PT COACHING	0.35	21848
PT FACULTY ASST COACH	0.30	8427
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	0.65	30275

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 4145 Wrestling-women**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
300	300		51112 Other Management			
5,802	5,918	5,919	51326 PT Coaching	6,158	6,158	
	6,733	5,508	51327 PT Faculty Asst Coach	5,618	5,618	
<u>6,102</u>	<u>12,952</u>	<u>11,427</u>		<u>11,776</u>	<u>11,776</u>	
<b>FTE: 0.13</b>	<b>0.24</b>	<b>0.33</b>		<b>FTE: 0.33</b>	<b>0.33</b>	
2,829	2,929		52105 Employee Health Insurance-Employ			
442	442		52106 HSA Employer Contributions			
1	1		52107 EAP			
18	19		52108 LT Disability Insurance			
19	16		52109 Life Insurance			
18	38		52110 Workers Compensation			
671	684		52111 PERS Debt Service			
721	735		52112 PERS Retirement			
27	58		52113 Unemployment Expense			
<u>446</u>	<u>983</u>		52120 Taxes			
5,192	5,905					
722			53111 General Supplies	1,500	1,500	
3,243	4,000	4,000	53119 Uniforms	3,000	3,000	
		5,076	53212 Recruitment Travel			
14,264	29,868	19,900	53217 Field Trip	19,900	19,900	
	4,360		53219 Out of State Travel			
	1,300		53321 Purchased Services			
1,210	3,156	6,000	53331 Dues & Fees	6,000	6,000	
1,656	3,313	3,812	53515 Motor Pool			
3,221	1,845		53518 Bus - Southwestern			



**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 4145 Wrestling-women**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
24,316	47,930	38,788	53520 Rental Vehicle	30,400	30,400	
35,610	66,787	50,215		42,176	42,176	
35,610	66,787	50,215		42,176	42,176	

**BUDGET SALARY DETAIL**  
**2024-2025**

**COST CENTER: WRESTLING-WOMEN - COOS CAMPUS**

<b>POSITION</b>	<b>FTE</b>	<b>AMOUNT</b>
PT COACHING	0.13	6158
PT FACULTY ASST COACH	0.20	5618
<hr/>		
	0.33	11776

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 4146 Esports**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	Actual	Adjusted Budget		Recommended	Approved	Adopted
	7,593	10,710	51326 PT Coaching	10,924	10,924	
	2,754	2,754	51327 PT Faculty Asst Coach	5,618	5,618	
	10,347	13,464		16,542	16,542	
<b>FTE:</b>	<b>0.18</b>	<b>0.28</b>		<b>FTE: 0.38</b>	<b>0.38</b>	
	30		52110 Workers Compensation			
	47		52113 Unemployment Expense			
	798		52120 Employer PR Taxes			
	874					
	4,453	6,215	53111 General Supplies	6,215	6,215	
	950	465	53129 Awards & Trophies	465	465	
	2,000	3,000	53331 Dues & Fees	3,000	3,000	
	7,403	9,680		9,680	9,680	
	18,625	23,144		26,222	26,222	
	18,625	23,144		26,222	26,222	

**BUDGET SALARY DETAIL**  
**2024-2025**

**COST CENTER: ESPORTS - COOS CAMPUS**

<b>POSITION</b>	<b>FTE</b>	<b>AMOUNT</b>
PT COACHING	0.18	10924
PT FACULTY ASST COACH	0.20	5618
<hr/>		
	0.38	16542

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 4148 Golf-men/women**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
300	300		51112 Other Management			
	12,996	10,710	51326 PT Coaching	10,924	10,924	
	2,754	2,754	51327 PT Faculty Asst Coach	2,809	2,809	
<u>300</u>	<u>16,050</u>	<u>13,464</u>		<u>13,733</u>	<u>13,733</u>	
<b>FTE: 0.00</b>	<b>0.27</b>	<b>0.28</b>		<b>FTE: 0.28</b>	<b>0.28</b>	
1	47		52110 Workers Compensation			
33	1,463		52111 PERS Debt Service			
35	1,572		52112 PERS Retirement			
1	72		52113 Unemployment Expense			
<u>23</u>	<u>1,239</u>		52120 Taxes			
94	4,392					
		1,000	53111 General Supplies	1,000	1,000	
12	5	5	53112 Postage & Shipping			
1,000		1,000	53119 Uniforms	1,000	1,000	
32,830	31,595	22,900	53217 Field Trip	25,000	25,000	
14,147	14,305	28,000	53331 Dues & Fees	28,000	28,000	
194	316	167	53509 IMC Printing/Copies			
17,825	13,576	7,116	53515 Motor Pool			
<u>1,953</u>	<u>3,002</u>		53520 Rental Vehicle			
67,960	62,798	60,188		<u>55,000</u>	<u>55,000</u>	
<u>68,354</u>	<u>83,240</u>	<u>73,652</u>		<u>68,733</u>	<u>68,733</u>	
68,354	83,240	73,652		68,733	68,733	

**BUDGET SALARY DETAIL**  
**2024-2025**

**COST CENTER: GOLF-MEN/WOMEN - COOS CAMPUS**

<b>POSITION</b>	<b>FTE</b>	<b>AMOUNT</b>
PT COACHING	0.18	10924
PT FACULTY ASST COACH	0.10	2809
<hr/>		
	0.28	13733

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 4149 Wrestling-men**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
300	300		51112 Other Management			
		8,880	51218 FT Other Faculty	9,429	9,429	
18,240	17,452	10,101	51226 FT Faculty Coaching	10,725	10,725	
	8,140	5,508	51327 PT Faculty Asst Coach	5,618	5,618	
<u>18,540</u>	<u>25,892</u>	<u>24,489</u>		<u>25,772</u>	<u>25,772</u>	
<b>FTE: 0.13</b>	<b>0.27</b>	<b>0.33</b>		<b>FTE: 0.33</b>	<b>0.33</b>	
2,829	2,929		52105 Employee Health Insurance-Employ			
442	442		52106 HSA Employer Contributions			
1	1		52107 EAP			
30	32		52108 LT Disability Insurance			
19	16		52109 Life Insurance			
54	75		52110 Workers Compensation			
2,032	1,946		52111 PERS Debt Service			
2,865	2,743		52112 PERS Retirement			
83	116		52113 Unemployment Expense			
<u>1,330</u>	<u>1,938</u>		52120 Taxes			
9,685	10,238					
629	1,386	1,000	53111 General Supplies	2,000	2,000	
247	69	12	53112 Postage & Shipping			
3,000	3,140	4,000	53119 Uniforms	3,500	3,500	
	1,486	3,287	53212 Recruitment Travel			
12,674	14,454	16,200	53217 Field Trip	17,300	17,300	
4,872	876		53219 Out of State Travel			
		3,464	53321 Purchased Services			
1,700	1,740	2,500	53331 Dues & Fees	2,500	2,500	
79	24		53509 IMC Printing/Copies			

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 4149 Wrestling-men**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
1,538	2,385	2,495	53515 Motor Pool			
3,299	1,845		53518 Bus - Southwestern			
582	545		53520 Rental Vehicle			
<u>28,621</u>	<u>27,950</u>	<u>32,958</u>		<u>25,300</u>	<u>25,300</u>	
<u>56,845</u>	<u>64,080</u>	<u>57,447</u>		<u>51,072</u>	<u>51,072</u>	
<u>56,845</u>	<u>64,080</u>	<u>57,447</u>		<u>51,072</u>	<u>51,072</u>	



**BUDGET SALARY DETAIL**  
**2024-2025**

**COST CENTER: WRESTLING-MEN - COOS CAMPUS**

<b>POSITION</b>	<b>FTE</b>	<b>AMOUNT</b>
FT OTHER FACULTY	0.00	9429
PT COACHING	0.13	10725
PT FACULTY ASST COACH	0.20	5618
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	0.33	25772

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 4150 Cross Country-men/women**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
1,308	6,105		51226 FT Faculty Coaching			
	5,355	10,710	51326 PT Coaching	10,924	10,924	
	2,754	5,508	51327 PT Faculty Asst Coach	2,809	2,809	
<u>1,308</u>	<u>14,214</u>	<u>16,218</u>		<u>13,733</u>	<u>13,733</u>	
<b>FTE: 0.02</b>	<b>0.27</b>	<b>0.38</b>		<b>FTE: 0.28</b>	<b>0.28</b>	
285			52105 Employee Health Insurance-Employ			
			52107 EAP			
5			52108 LT Disability Insurance			
3			52109 Life Insurance			
8	41		52110 Workers Compensation			
307	1,261		52111 PERS Debt Service			
330	1,355		52112 PERS Retirement			
13	64		52113 Unemployment Expense			
<u>210</u>	<u>1,089</u>		52120 Taxes			
1,160	3,809					
	2,577	1,350	53111 General Supplies	1,350	1,350	
	4		53112 Postage & Shipping			
744	1,400	800	53119 Uniforms	800	800	
		80	53129 Awards & Trophies	80	80	
1,678	2,076	6,500	53217 Field Trip	7,500	7,500	
1,249	1,045	2,000	53331 Dues & Fees	2,000	2,000	
5	2		53509 IMC Printing/Copies			
<u>1,324</u>	<u>1,137</u>	<u>2,889</u>	53515 Motor Pool			

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 4150 Cross Country-men/women**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
212	1,103		53520 Rental Vehicle			
5,212	9,344	13,619		11,730	11,730	
7,681	27,367	29,837		25,463	25,463	
7,681	27,367	29,837		25,463	25,463	

**BUDGET SALARY DETAIL**  
**2024-2025**

**COST CENTER: CROSS COUNTRY-MEN/WOMEN - COOS CAMPUS**

<b>POSITION</b>	<b>FTE</b>	<b>AMOUNT</b>
PT COACHING	0.18	10924
PT FACULTY ASST COACH	0.10	2809
	0.28	13733

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 4151 Basketball-men**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
200	300		51112 Other Management			
	8,888	10,710	51326 PT Coaching	10,924	10,924	
	2,754	2,754	51327 PT Faculty Asst Coach	2,809	2,809	
<u>200</u>	<u>11,942</u>	<u>13,464</u>		<u>13,733</u>	<u>13,733</u>	
<b>FTE: 0.00</b>	<b>0.20</b>	<b>0.28</b>		<b>FTE: 0.28</b>	<b>0.28</b>	
1	35		52110 Workers Compensation			
22	1,231		52111 PERS Debt Service			
24	1,412		52112 PERS Retirement			
1	54		52113 Unemployment Expense			
<u>15</u>	<u>923</u>		52120 Taxes			
62	3,654					
2,165	1,737	2,200	53111 General Supplies	2,200	2,200	
177	48		53112 Postage & Shipping			
2,651	2,835	3,000	53119 Uniforms	3,000	3,000	
	229		53212 Recruitment Travel			
17,043	25,103	15,700	53217 Field Trip	18,500	18,500	
	1,865	1,297	53219 Out of State Travel			
		4,500	53321 Purchased Services			
1,420	2,275	1,875	53331 Dues & Fees	1,750	1,750	
382	255	238	53509 IMC Printing/Copies			
10,912	10,731		53515 Motor Pool			
	1,243	430	53518 Bus - Southwestern			

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 4151 Basketball-men**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
38	1,654		53520 Rental Vehicle			
34,787	47,974	29,240		25,450	25,450	
35,050	63,570	42,704		39,183	39,183	
35,050	63,570	42,704		39,183	39,183	

**BUDGET SALARY DETAIL**  
**2024-2025**

**COST CENTER: BASKETBALL-MEN - COOS CAMPUS**

<b>POSITION</b>	<b>FTE</b>	<b>AMOUNT</b>
PT COACHING	0.18	10924
PT FACULTY ASST COACH	0.10	2809
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	0.28	13733

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 4152 Basketball-women**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	Actual	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
	8,661	10,710	51326 PT Coaching	10,924	10,924	
		2,754	51327 PT Faculty Asst Coach	2,809	2,809	
	8,661	13,464		13,733	13,733	
<b>FTE:</b>	<b>0.15</b>	<b>0.28</b>		<b>FTE: 0.28</b>	<b>0.28</b>	
	17		52110 Workers Compensation			
	953		52111 PERS Debt Service			
	1,024		52112 PERS Retirement			
	27		52113 Unemployment Expense			
	666		52120 Taxes			
	2,687					
288	1,284	2,469	53111 General Supplies	2,500	2,500	
78	10		53112 Postage & Shipping			
3,955	3,038	3,031	53119 Uniforms	3,000	3,000	
	410		53212 Recruitment Travel			
8,972	17,280	15,700	53217 Field Trip	18,500	18,500	
		4,550	53321 Purchased Services			
1,100	1,982	1,686	53331 Dues & Fees	1,500	1,500	
25	80	7	53509 IMC Printing/Copies			
5,928	1,373	5,984	53515 Motor Pool			
	1,243		53518 Bus - Southwestern			
1,564	686		53520 Rental Vehicle			
21,909	27,384	33,427		25,500	25,500	
21,909	38,733	46,891		39,233	39,233	
21,909	38,733	46,891		39,233	39,233	

**4152 Basketball-women**



**BUDGET SALARY DETAIL**  
**2024-2025**

**COST CENTER: BASKETBALL-WOMEN - COOS CAMPUS**

<b>POSITION</b>	<b>FTE</b>	<b>AMOUNT</b>
PT COACHING	0.18	10924
PT FACULTY ASST COACH	0.10	2809
	0.28	13733

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 4153 Soccer-men**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
73	154		51112 Other Management			
4,638	2,734		51226 FT Faculty Coaching			
	2,715	6,084	51326 PT Coaching	8,609	8,609	
	2,000	2,754	51327 PT Faculty Asst Coach	5,618	5,618	
<u>4,711</u>	<u>7,603</u>	<u>8,838</u>		<u>14,227</u>	<u>14,227</u>	
<b>FTE: 0.12</b>	<b>0.13</b>	<b>0.23</b>		<b>FTE: 0.37</b>	<b>0.37</b>	
1,139	500		52105 Employee Health Insurance-Employ			
	129		52106 HSA Employer Contributions			
1	1		52107 EAP			
13	10		52108 LT Disability Insurance			
12	8		52109 Life Insurance			
12	22		52110 Workers Compensation			
409	372		52111 PERS Debt Service			
439	399		52112 PERS Retirement			
19	34		52113 Unemployment Expense			
<u>356</u>	<u>584</u>		52120 Taxes			
2,399	2,058					
		1,145	53111 General Supplies	150	150	
3,135	2,818	2,237	53119 Uniforms	4,000	4,000	
	4,185		53171 Equipment < \$5,000			
	493		53212 Recruitment Travel			
1,812	10,386	13,800	53217 Field Trip	13,800	13,800	
5,587			53219 Out of State Travel			
	525	5,648	53321 Purchased Services			
	100	550	53331 Dues & Fees			
1,482	3,632	5,751	53515 Motor Pool			

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 4153 Soccer-men**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
1,162	10,411	1,229	53518 Bus - Southwestern			
68	352		53520 Rental Vehicle			
<u>13,246</u>	<u>32,902</u>	<u>30,360</u>		<u>17,950</u>	<u>17,950</u>	
<u>20,357</u>	<u>42,563</u>	<u>39,198</u>		<u>32,177</u>	<u>32,177</u>	
20,357	42,563	39,198		32,177	32,177	

**BUDGET SALARY DETAIL**  
**2024-2025**

**COST CENTER: SOCCER-MEN - COOS CAMPUS**

<b>POSITION</b>	<b>FTE</b>	<b>AMOUNT</b>
PT COACHING	0.17	8609
PT FACULTY ASST COACH	0.20	5618
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	0.37	14227

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 4154 Track-men/women**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
300	300		51112 Other Management			
		7,326	51218 FT Other Faculty	7,829	7,829	
14,909	15,608	8,333	51226 FT Faculty Coaching	8,905	8,905	
	5,508	5,508	51327 PT Faculty Asst Coach	5,618	5,618	
<u>15,209</u>	<u>21,416</u>	<u>21,167</u>		<u>22,352</u>	<u>22,352</u>	
<b>FTE: 0.13</b>	<b>0.22</b>	<b>0.33</b>		<b>FTE: 0.33</b>	<b>0.33</b>	
1,947	1,508		52105 Employee Health Insurance-Employ			
442	276		52106 HSA Employer Contributions			
1	1		52107 EAP			
25	26		52108 LT Disability Insurance			
18	16		52109 Life Insurance			
44	62		52110 Workers Compensation			
1,666	1,743		52111 PERS Debt Service			
1,790	1,873		52112 PERS Retirement			
68	96		52113 Unemployment Expense			
<u>1,137</u>	<u>1,623</u>		52120 Taxes			
7,137	7,225					
1,050	2,506	2,920	53111 General Supplies	2,920	2,920	
	25		53112 Postage & Shipping			
4,172	2,499	3,750	53119 Uniforms	3,750	3,750	
		300	53129 Awards & Trophies	300	300	
10,018	19,711	18,700	53217 Field Trip	19,700	19,700	
	375		53321 Purchased Services			
3,265	7,492	4,000	53331 Dues & Fees	7,000	7,000	
3	19	27	53509 IMC Printing/Copies			
4,852	7,604	200	53515 Motor Pool			

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 4154 Track-men/women**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
904	5,123		53518 Bus - Southwestern			
753	53520 Rental Vehicle					
595	35,020			33,670	33,670	
23,955	41,888					
46,300	70,529	56,187		56,022	56,022	
46,300	70,529	56,187		56,022	56,022	

**BUDGET SALARY DETAIL**  
**2024-2025**

**COST CENTER: TRACK-MEN/WOMEN - COOS CAMPUS**

<b>POSITION</b>	<b>FTE</b>	<b>AMOUNT</b>
FT OTHER FACULTY	0.00	7829
PT COACHING	0.13	8905
PT FACULTY ASST COACH	0.20	5618
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	0.33	22352

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 4155 Volleyball-women**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
200			51112 Other Management			
	10,645	10,710	51326 PT Coaching	10,924	10,924	
		2,754	51327 PT Faculty Asst Coach	2,809	2,809	
<u>200</u>	<u>10,645</u>	<u>13,464</u>		<u>13,733</u>	<u>13,733</u>	
<b>FTE: 0.00</b>	<b>0.18</b>	<b>0.28</b>		<b>FTE: 0.28</b>	<b>0.28</b>	
1	31		52110 Workers Compensation			
22	782		52111 PERS Debt Service			
24	1,102		52112 PERS Retirement			
1	48		52113 Unemployment Expense			
<u>15</u>	<u>824</u>		52120 Taxes			
62	2,787					
3,164	463	1,380	53111 General Supplies	1,380	1,380	
14			53112 Postage & Shipping			
616	876	2,800	53119 Uniforms	2,800	2,800	
	308	344	53212 Recruitment Travel			
5,575	16,433	13,300	53217 Field Trip	16,000	16,000	
9,825	1,786	1,035	53219 Out of State Travel			
	605	3,605	53321 Purchased Services			
725	1,310	2,000	53331 Dues & Fees	2,000	2,000	
170	193	146	53509 IMC Printing/Copies			
3,914	7,940		53515 Motor Pool			



**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 4155 Volleyball-women**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
644	281		53520 Rental Vehicle			
24,647	30,195	24,610		22,180	22,180	
24,909	43,626	38,074		35,913	35,913	
24,909	43,626	38,074		35,913	35,913	

**BUDGET SALARY DETAIL**  
**2024-2025**

**COST CENTER: VOLLEYBALL-WOMEN - COOS CAMPUS**

<b>POSITION</b>	<b>FTE</b>	<b>AMOUNT</b>
PT COACHING	0.18	10924
PT FACULTY ASST COACH	0.10	2809
	0.28	13733

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 4156 Soccer-women**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
235	131		51112 Other Management			
11,219	5,819		51226 FT Faculty Coaching			
	895	12,128	51326 PT Coaching	10,924	10,924	
	4,754	2,754	51327 PT Faculty Asst Coach	2,809	2,809	
<u>11,453</u>	<u>11,599</u>	<u>14,882</u>		<u>13,733</u>	<u>13,733</u>	
<b>FTE: 0.26</b>	<b>0.19</b>	<b>0.42</b>		<b>FTE: 0.28</b>	<b>0.28</b>	
2,366	1,651		52105 Employee Health Insurance-Employ			
479	332		52106 HSA Employer Contributions			
3	2		52107 EAP			
32	19		52108 LT Disability Insurance			
37	19		52109 Life Insurance			
31	32		52110 Workers Compensation			
600	1,273		52111 PERS Debt Service			
645	1,368		52112 PERS Retirement			
51	50		52113 Unemployment Expense			
<u>880</u>	<u>923</u>		52120 Taxes			
5,125	5,667					
879	1,000	1,000	53111 General Supplies	1,000	1,000	
3,055	5,312	3,500	53119 Uniforms	3,500	3,500	
	4,185		53171 Equipment < \$5,000			
	226		53212 Recruitment Travel			
3,120	9,524	12,033	53217 Field Trip	12,800	12,800	
7,347	549		53219 Out of State Travel			
	525	4,597	53321 Purchased Services			
	100	550	53331 Dues & Fees			
		197	53509 IMC Printing/Copies			

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 4156 Soccer-women**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
2,793	2,095	2,264	53515 Motor Pool			
3,755	4,571	1,229	53518 Bus - Southwestern			
408	1,574		53520 Rental Vehicle			
<u>21,357</u>	<u>29,661</u>	<u>25,370</u>		<u>17,300</u>	<u>17,300</u>	
<u>37,935</u>	<u>46,927</u>	<u>40,252</u>		<u>31,033</u>	<u>31,033</u>	
37,935	46,927	40,252		31,033	31,033	

**BUDGET SALARY DETAIL**  
**2024-2025**

**COST CENTER: SOCCER-WOMEN - COOS CAMPUS**

<b>POSITION</b>	<b>FTE</b>	<b>AMOUNT</b>
PT COACHING	0.18	10924
PT FACULTY ASST COACH	0.10	2809
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	0.28	13733

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 4157 Baseball-men**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
300	300		51112 Other Management			
		6,937	51218 FT Other Faculty	7,372	7,372	
14,076	14,777		51226 FT Faculty Coaching	8,385	8,385	
		7,891	51326 PT Coaching			
	2,754	5,508	51327 PT Faculty Asst Coach	5,618	5,618	
<u>14,376</u>	<u>17,831</u>	<u>20,336</u>		<u>21,375</u>	<u>21,375</u>	
<b>FTE: 0.13</b>	<b>0.18</b>	<b>0.33</b>		<b>FTE: 0.33</b>	<b>0.33</b>	
2,773	2,929		52105 Employee Health Insurance-Employ			
442	442		52106 HSA Employer Contributions			
1	1		52107 EAP			
23	25		52108 LT Disability Insurance			
18	16		52109 Life Insurance			
42	52		52110 Workers Compensation			
1,574	1,954		52111 PERS Debt Service			
1,692	2,100		52112 PERS Retirement			
64	80		52113 Unemployment Expense			
<u>1,074</u>	<u>1,354</u>		52120 Taxes			
7,703	8,953					
5,396	5,440	5,400	53111 General Supplies	5,400	5,400	
32		74	53112 Postage & Shipping			
3,461	3,303	3,500	53119 Uniforms	3,500	3,500	
		200	53211 Operational Travel	200	200	
34,039	35,562	31,000	53217 Field Trip	35,000	35,000	
	856		53219 Out of State Travel			
	9,295	9,145	53321 Purchased Services			
	56	78	53509 IMC Printing/Copies			

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 4157 Baseball-men**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
11,662	3,915	3,330	53515 Motor Pool			
	6,063	5,269	53518 Bus - Southwestern			
2,196	6,130		53520 Rental Vehicle			
<u>56,787</u>	<u>70,620</u>	<u>57,996</u>		<u>44,100</u>	<u>44,100</u>	
<u>78,865</u>	<u>97,404</u>	<u>78,332</u>		<u>65,475</u>	<u>65,475</u>	
78,865	97,404	78,332		65,475	65,475	

**BUDGET SALARY DETAIL**  
**2024-2025**

**COST CENTER: BASEBALL-MEN - COOS CAMPUS**

<b>POSITION</b>	<b>FTE</b>	<b>AMOUNT</b>
FT OTHER FACULTY	0.00	7372
PT COACHING	0.13	8385
PT FACULTY ASST COACH	0.20	5618
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	0.33	21375



**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 4158 Softball-women**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
300	300		51112 Other Management			
11,157	11,380		51226 FT Faculty Coaching			
		11,380	51326 PT Coaching	11,840	11,840	
	5,508	5,508	51327 PT Faculty Asst Coach	5,618	5,618	
<u>11,457</u>	<u>17,188</u>	<u>16,888</u>		<u>17,458</u>	<u>17,458</u>	
<b>FTE: 0.19</b>	<b>0.28</b>	<b>0.39</b>		<b>FTE: 0.39</b>	<b>0.39</b>	
3,950	4,136		52105 Employee Health Insurance-Employ			
646	646		52106 HSA Employer Contributions			
2	3		52107 EAP			
35	36		52108 LT Disability Insurance			
27	24		52109 Life Insurance			
33	50		52110 Workers Compensation			
1,260	1,709		52111 PERS Debt Service			
1,354	1,836		52112 PERS Retirement			
51	77		52113 Unemployment Expense			
<u>879</u>	<u>1,323</u>		52120 Taxes			
8,238	9,839					
1,658	1,848	2,360	53111 General Supplies	2,000	2,000	
3,842	2,234	3,140	53119 Uniforms	3,500	3,500	
24,997	27,899	25,000	53217 Field Trip	28,000	28,000	
1,495			53219 Out of State Travel			
307	121	51	53509 IMC Printing/Copies			
15,514	16,397	3,758	53515 Motor Pool			

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 4158 Softball-women**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	Actual	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
47,813	48,500	34,609	300	33,800	33,800	
			53520 Rental Vehicle	300	300	
67,508	75,528	51,497		51,258	51,258	
67,508	75,528	51,497		51,258	51,258	

**BUDGET SALARY DETAIL**  
**2024-2025**

**COST CENTER: SOFTBALL-WOMEN - COOS CAMPUS**

<b>POSITION</b>	<b>FTE</b>	<b>AMOUNT</b>
PT COACHING	0.19	11840
PT FACULTY ASST COACH	0.20	5618
<hr/>		
	0.39	17458

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 4159 Ath Supervision**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
-1,050	-255		45217 Expense Reimbursements			
-1,050	-255					
-1,050	-255					
	15,668	93,644	51111 FT Management	97,427	97,427	
1,560	1,185		51112 Other Management			
91,099	77,434		51117 Director			
	1,480		51226 FT Faculty Coaching			
2,297	786		51311 PT Faculty			
76,093	31,163		51326 PT Coaching			
54,858			51327 PT Faculty Asst Coach			
48,508	50,003	47,915	51411 FT Classified	79,789	79,789	
600	600	600	51421 Classified Other Pay	600	600	
21,826		54,948	51521 FT Specialist	53,871	53,871	
296,840	178,318	197,107		231,687	231,687	
<b>FTE: 4.74</b>	<b>2.54</b>	<b>3.00</b>		<b>FTE: 4.00</b>	<b>4.00</b>	
46,521	39,598		52105 Employee Health Insurance-Employ			
7,650	6,800		52106 HSA Employer Contributions			
25	21		52107 EAP			
487	446		52108 LT Disability Insurance			
345	246		52109 Life Insurance			
847	516		52110 Workers Compensation			
25,890	19,563		52111 PERS Debt Service			
29,793	22,716		52112 PERS Retirement			
1,313	801		52113 Unemployment Expense			

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 4159 Ath Supervision**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
22,577	13,296		52120 Taxes			
135,447	104,003					
9,312	14,876	13,288	53111 General Supplies	15,500	15,500	
419	278	28	53112 Postage & Shipping			
3,670	2,493	3,358	53118 Class & Lab Supplies	3,500	3,500	
1,399	2,020	2,000	53171 Equipment < \$5,000	2,000	2,000	
164	810	1,014	53211 Operational Travel	3,400	3,400	
4,675	772	517	53212 Recruitment Travel	6,500	6,500	
		625	53216 Staff Development Travel			
15,178	5,732	6,705	53219 Out of State Travel	13,500	13,500	
		500	53319 Meeting Expenses	500	500	
37,968	59,287	14,615	53321 Purchased Services	53,500	53,500	
20,394	20,145	27,354	53331 Dues & Fees	29,000	29,000	
2,925	2,388	2,131	53509 IMC Printing/Copies			
	1,043		53515 Motor Pool	37,618	37,618	
100			53518 Bus - Southwestern	19,400	19,400	
1,603	1,810	1,000	53520 Rental Vehicle	1,000	1,000	
		1,000	53610 Equipment Repair	1,000	1,000	
97,807	111,653	74,135		186,418	186,418	
530,095	393,974	271,242		418,105	418,105	
529,045	393,719	271,242		418,105	418,105	

**BUDGET SALARY DETAIL**  
**2024-2025**

**COST CENTER: ATH SUPERVISION - COOS CAMPUS**

<b>POSITION</b>	<b>FTE</b>	<b>AMOUNT</b>
CLASS SAL FT	1.00	31138
CLASS SAL FT	1.00	48651
FT SPECIALIST	1.00	53871
MGMT SAL FT	1.00	97427
-----		
	4.00	231087

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 4161 Athletics Playoffs**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u> <u>Adjusted Budget</u>		<u>2024-2025</u> <u>Recommended</u>	<u>2024-2025</u> <u>Approved</u>	<u>2024-2025</u> <u>Adopted</u>
<u>Actual</u>	<u>Actual</u>					
9,101	8,030		53111 General Supplies			
67,646	74,820	75,000	53217 Field Trip	75,000	75,000	
31,436	49,690		53219 Out of State Travel			
2,563	3,505		53331 Dues & Fees			
			53509 IMC Printing/Copies			
1,103	5,263		53515 Motor Pool			
11,258	8,223		53520 Rental Vehicle			
<u>123,106</u>	<u>149,532</u>	<u>75,000</u>		<u>75,000</u>	<u>75,000</u>	
<u>123,106</u>	<u>149,532</u>	<u>75,000</u>		<u>75,000</u>	<u>75,000</u>	
<u>123,106</u>	<u>149,532</u>	<u>75,000</u>		<u>75,000</u>	<u>75,000</u>	
<u>-7,382,894</u>	<u>-6,513,882</u>	<u>-7,757,668</u>		<u>-7,744,189</u>	<u>-7,744,189</u>	

**Southwestern Oregon Community College  
2024-2025**

**CURRY**  
**Cost Center -- 1701 Misc Instruction**

<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Adjusted Budget</u>		<u>2024-2025</u> <u>Recommended</u>	<u>2024-2025</u> <u>Approved</u>	<u>2024-2025</u> <u>Adopted</u>
67,900	70,900	70,900	51211 FT Faculty	74,500	74,500	
48,498	41,086	46,340	51311 PT Faculty			
17,898	5,161	20,000	51314 PT Summer Faculty	20,000	20,000	
	3,056		51415 PT 20HR Classified			
<u>134,296</u>	<u>120,204</u>	<u>137,240</u>		<u>94,500</u>	<u>94,500</u>	
<b>FTE: 2.15</b>	<b>1.88</b>	<b>1.33</b>		<b>FTE: 1.32</b>	<b>1.32</b>	
23,673	25,073		52105 Employee Health Insurance-Employ			
3,400	3,542		52106 HSA Employer Contributions			
10	13		52107 EAP			
212	223		52108 LT Disability Insurance			
143	124		52109 Life Insurance			
388	347		52110 Workers Compensation			
8,569	9,402		52111 PERS Debt Service			
9,361	10,330		52112 PERS Retirement			
579	539		52113 Unemployment Expense			
<u>10,202</u>	<u>9,124</u>		52120 Employer PR Taxes			
56,537	58,715					
336	92	244	53111 General Supplies	453	453	
235	1,487	1,265	53118 Class & Lab Supplies	2,995	2,995	
	67		53137 Catering/Meals			
150	113	738	53211 Operational Travel	416	416	
			53217 Field Trip	108	108	
<u>200</u>		<u>50</u>	53317 Facility/Equipment Rental	<u>55</u>	<u>55</u>	
920	1,759	2,297		4,027	4,027	
<u>191,753</u>	<u>180,677</u>	<u>139,537</u>		<u>98,527</u>	<u>98,527</u>	
191,753	180,677	139,537		98,527	98,527	

**CURRY 1701 Misc Instruction**



**BUDGET SALARY DETAIL**  
**2024-2025**

**COST CENTER: MISC INSTRUCTION - CURRY CAMPUS**

<b>POSITION</b>	<b>FTE</b>	<b>AMOUNT</b>
FACULTY FT	1.00	74500
PT FAC SUMMER	0.32	20000
	1.32	94500

**Southwestern Oregon Community College  
2024-2025**

**CURRY**  
**Cost Center -- 1809 Community Education**

<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Adjusted Budget</u>		<u>2024-2025</u> <u>Recommended</u>	<u>2024-2025</u> <u>Approved</u>	<u>2024-2025</u> <u>Adopted</u>
		2,500	51311 PT Faculty			
400	200		51314 PT Summer Faculty			
400	200	2,500				
<b>FTE: 0.01</b>	<b>0.00</b>			<b>FTE:</b>		
1	1		52110 Workers Compensation			
2	1		52113 Unemployment Expense			
32	16		52120 Employer PR Taxes			
35	17					
17		483	53111 General Supplies	483	483	
	96	850	53211 Operational Travel	850	850	
		2,000	53316 Advertising	2,000	2,000	
17	96	3,333		3,333	3,333	
452	313	5,833		3,333	3,333	
452	313	5,833		3,333	3,333	

**Southwestern Oregon Community College  
2024-2025**

**CURRY  
Cost Center -- 2101 Instructional Supervision**

<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Adjusted Budget</u>		<u>2024-2025</u> <u>Recommended</u>	<u>2024-2025</u> <u>Approved</u>	<u>2024-2025</u> <u>Adopted</u>
51,282	38,262	42,021	51111 FT Management	43,718	43,718	
360	440		51112 Other Management			
<u>51,642</u>	<u>38,702</u>	<u>42,021</u>		<u>43,718</u>	<u>43,718</u>	
<b>FTE: 0.50</b>	<b>0.46</b>	<b>0.50</b>		<b>FTE: 0.50</b>	<b>0.50</b>	
7,639	3,419		52105 Employee Health Insurance-Employ			
1,275	992		52106 HSA Employer Contributions			
5	5		52107 EAP			
147	121		52108 LT Disability Insurance			
71	56		52109 Life Insurance			
150	112		52110 Workers Compensation			
3,908	1,941		52111 PERS Debt Service			
4,199	2,086		52112 PERS Retirement			
232	174		52113 Unemployment Expense			
<u>3,768</u>	<u>2,892</u>		52120 Employer PR Taxes			
21,394	11,798					
1,000	50	1,005	53111 General Supplies	1,005	1,005	
	96	308	53211 Operational Travel	308	308	
<u>1,000</u>	<u>146</u>	<u>1,313</u>		<u>1,313</u>	<u>1,313</u>	
<u>74,037</u>	<u>50,647</u>	<u>43,334</u>		<u>45,031</u>	<u>45,031</u>	
74,037	50,647	43,334		45,031	45,031	

**BUDGET SALARY DETAIL**  
**2024-2025**

**COST CENTER: INSTRUCTIONAL SUPERVISION - CURRY CAMPUS**

<b>POSITION</b>	<b>FTE</b>	<b>AMOUNT</b>
-----		
MGMT SAL FT	0.50	43718
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	0.50	43718

**Southwestern Oregon Community College  
2024-2025**

**CURRY  
Cost Center -- 2401 Student Services Admin**

<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Adjusted Budget</u>		<u>2024-2025</u> <u>Recommended</u>	<u>2024-2025</u> <u>Approved</u>	<u>2024-2025</u> <u>Adopted</u>
60,736	50,120	50,120	51114 FT Supervisor/Confidential	52,144	52,144	
44,231	46,554	83,040	51411 FT Classified	85,468	85,468	
		800	51412 Classified Overtime	800	800	
34,156	38,336		51415 PT 20HR Classified			
3,810	692	2,400	51417 PT Casual/Temporary	2,400	2,400	
600	600	1,200	51421 Classified Other Pay	1,200	1,200	
		200	51517 MASSC Temporary	200	200	
<u>143,532</u>	<u>136,303</u>	<u>137,760</u>		<u>142,212</u>	<u>142,212</u>	
<b>FTE: 2.90</b>	<b>2.80</b>	<b>3.09</b>		<b>FTE: 3.09</b>	<b>3.09</b>	
36,150	51,974		52105 Employee Health Insurance-Employ			
6,375	8,500		52106 HSA Employer Contributions			
31	32		52107 EAP			
305	300		52108 LT Disability Insurance			
286	246		52109 Life Insurance			
480	398		52110 Workers Compensation			
14,901	14,688		52111 PERS Debt Service			
16,012	15,503		52112 PERS Retirement			
627	598		52113 Unemployment Expense			
<u>10,729</u>	<u>10,259</u>		52120 Employer PR Taxes			
85,897	102,497					
1,000	382	1,208	53111 General Supplies	1,208	1,208	
546	1,812	1,594	53211 Operational Travel	1,594	1,594	
702	542	686	53354 Student Support	686	686	

**Southwestern Oregon Community College  
2024-2025**

**CURRY**  
**Cost Center -- 2401 Student Services Admin**

<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Adjusted Budget</u>		<u>2024-2025</u> <u>Recommended</u>	<u>2024-2025</u> <u>Approved</u>	<u>2024-2025</u> <u>Adopted</u>
1,375	1,375	3,778	53371 Leased Equipment	3,778	3,778	
3,623	4,112	7,266		7,266	7,266	
233,052	242,911	145,026		149,478	149,478	
233,052	242,911	145,026		149,478	149,478	

**BUDGET SALARY DETAIL**  
**2024-2025**

**COST CENTER: STUDENT SERVICES ADMIN - CURRY CAMPUS**

<b>POSITION</b>	<b>FTE</b>	<b>AMOUNT</b>
CLASS SAL FT	1.00	47466
CLASS SAL FT	1.00	38002
PT CASUAL/TEMPORARY	0.09	2400
SUPR/CONF FT	1.00	52144
-----		
	3.09	140012

**Southwestern Oregon Community College  
2024-2025**

**CURRY**  
**Cost Center -- 3209 Gen to College Support**

<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Adjusted Budget</u>		<u>2024-2025</u> <u>Recommended</u>	<u>2024-2025</u> <u>Approved</u>	<u>2024-2025</u> <u>Adopted</u>
51,282	38,262	42,021	51111 FT Management	43,718	43,718	
360	440		51112 Other Management			
<u>51,642</u>	<u>38,702</u>	<u>42,021</u>		<u>43,718</u>	<u>43,718</u>	
<b>FTE: 0.50</b>	<b>0.46</b>	<b>0.50</b>		<b>FTE: 0.50</b>	<b>0.50</b>	
7,639	3,419		52105 Employee Health Insurance-Employ			
1,275	992		52106 HSA Employer Contributions			
5	5		52107 EAP			
147	121		52108 LT Disability Insurance			
71	56		52109 Life Insurance			
150	112		52110 Workers Compensation			
3,908	1,941		52111 PERS Debt Service			
4,199	2,086		52112 PERS Retirement			
232	174		52113 Unemployment Expense			
<u>3,768</u>	<u>2,892</u>		52120 Employer PR Taxes			
21,394	11,798					
331	1,986	739	53111 General Supplies	638	638	
4,058	4,228	5,654	53112 Postage & Shipping	4,900	4,900	
273	1,898	1,044	53114 Printing Supplies	1,070	1,070	
48			53124 Cash - Over (Short)			
		1,449	53125 Credit Card Fees	1,449	1,449	
1,076	1,503		53126 Bank Service Charges			
		3	53151 Gasoline/Fuel/Propane	3	3	
419	492	1,700	53211 Operational Travel	1,700	1,700	
6,665	10,642	7,927	53312 Outside Printing Services	6,029	6,029	
4,620	4,270	4,831	53316 Advertising	4,831	4,831	
	2,600	1,110	53317 Facility/Equipment Rental	1,939	1,939	
68	47	725	53319 Meeting Expenses	725	725	
863	402	932	53321 Purchased Services	932	932	
620	250	250	53331 Dues & Fees	650	650	



**Southwestern Oregon Community College  
2024-2025**

**CURRY  
Cost Center -- 3209 Gen to College Support**

<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Adjusted Budget</u>		<u>2024-2025</u> <u>Recommended</u>	<u>2024-2025</u> <u>Approved</u>	<u>2024-2025</u> <u>Adopted</u>
		755	53370 Insurance	755	755	
747	1,280	1,290	53515 Motor Pool	1,290	1,290	
19,788	29,599	28,409		26,911	26,911	
<hr/>						
92,824	80,099	70,430		70,629	70,629	
<hr/>						
92,824	80,099	70,430		70,629	70,629	

**BUDGET SALARY DETAIL**  
**2024-2025**

**COST CENTER: GEN TO COLLEGE SUPPORT - CURRY CAMPUS**

<b>POSITION</b>	<b>FTE</b>	<b>AMOUNT</b>
-----		
MGMT SAL FT	0.50	43718
-----		
	0.50	43718

**Southwestern Oregon Community College  
2024-2025**

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

<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Adjusted Budget</u>		<u>2024-2025</u> <u>Recommended</u>	<u>2024-2025</u> <u>Approved</u>	<u>2024-2025</u> <u>Adopted</u>
39,279	48,500	47,915	51411 FT Classified	49,879	49,879	
39,279	48,500	47,915		49,879	49,879	
<b>FTE: 1.00</b>	<b>1.00</b>	<b>1.00</b>		<b>FTE: 1.00</b>	<b>1.00</b>	
15,309	15,901		52105 Employee Health Insurance-Employ			
3,400	3,400		52106 HSA Employer Contributions			
10	11		52107 EAP			
116	147		52108 LT Disability Insurance			
143	122		52109 Life Insurance			
903	1,052		52110 Workers Compensation			
4,321	5,497		52111 PERS Debt Service			
4,643	5,574		52112 PERS Retirement			
177	218		52113 Unemployment Expense			
2,987	3,721		52120 Taxes			
32,009	35,644					
3,638	3,829	6,860	53111 General Supplies	6,860	6,860	
		242	53113 Software < \$5,000	242	242	
331		242	53117 Computer Supplies	242	242	
2,198	1,356	4,492	53151 Gas/Fuel/Propane	4,492	4,492	
749		242	53171 Equipment < \$5,000	242	242	
		187	53211 Operational Travel	187	187	
73		193	53317 Facility Rental/Equipment	193	193	
12,491	9,649	3,876	53321 Purchased Services	13,976	13,976	
197	84	483	53331 Dues & Fees	483	483	
29,101	27,970	38,417	53335 Electricity	43,727	43,727	
1,974	2,882	4,843	53336 Water/Sewer	5,040	5,040	
1,598	1,980	2,500	53337 Sanitation, Garbage	2,136	2,136	
13,002	11,243	16,232	53352 Maintenance Contracts	16,232	16,232	
210		3,049	53610 Equipment Repair	1,449	1,449	
		483	53620 Vehicle Repair	483	483	

**Southwestern Oregon Community College  
2024-2025**

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

<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Adjusted Budget</u>		<u>2024-2025</u> <u>Recommended</u>	<u>2024-2025</u> <u>Approved</u>	<u>2024-2025</u> <u>Adopted</u>
3,077	2,608	5,048	53630 Minor Building Repair	5,048	5,048	
68,639	61,601	87,389		101,032	101,032	
139,927	145,744	135,304		150,911	150,911	
139,927	145,744	135,304		150,911	150,911	
630,587	591,532	306,339		282,709	282,709	

**BUDGET SALARY DETAIL**  
**2024-2025**

**COST CENTER: PLANT OPERATIONS - CURRY CAMPUS**

<b>POSITION</b>	<b>FTE</b>	<b>AMOUNT</b>
CLASS SAL FT	1.00	49879
	1.00	49879

**Southwestern Oregon Community College  
2024-2025**

**Fund -- 10 General Fund**

<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Adjusted Budget</u>	<u>2024-2025</u> <u>Recommended</u>	<u>2024-2025</u> <u>Approved</u>	<u>2024-2025</u> <u>Adopted</u>
<b>0000 General Operations</b>					
50,889	99,823	1,292,500	59025 Transfer to Special Projects	1,291,000	1,291,000
		250,000	59029 Transfer to Reserve Fund	250,000	250,000
1,409,657	1,452,942	1,461,892	59041 Transfer to Debt Service Fund	1,472,243	1,472,243
40,549	59,469	118,235	59053 Transfer to Internal Service Fund	104,235	104,235
	2,740		59064 Transfer to Student Clubs Fund		
<u>1,501,095</u>	<u>1,614,973</u>	<u>3,122,627</u>		<u>3,117,478</u>	<u>3,117,478</u>
<u>1,501,095</u>	<u>1,614,973</u>	<u>3,122,627</u>		<u>3,117,478</u>	<u>3,117,478</u>
<u>1,501,095</u>	<u>1,614,973</u>	<u>3,122,627</u>		<u>3,117,478</u>	<u>3,117,478</u>
<b>1911 Small Business Development Center</b>					
40,000	40,000	40,000	59025 Transfer to Special Projects	40,000	40,000
40,000	40,000	40,000		40,000	40,000
40,000	40,000	40,000		40,000	40,000
40,000	40,000	40,000		40,000	40,000
<b>3301 Plant Operations</b>					
137,209	156,000	456,000	59036 Transfer to Plant Fund	456,000	456,000
254,855	265,740	277,527	59041 Transfer to Debt Service	289,087	289,087
392,064	421,740	733,527		745,087	745,087
392,064	421,740	733,527		745,087	745,087
392,064	421,740	733,527		745,087	745,087
<b>3601 Operating Loan</b>					
24,383		35,000	60001 Interest Expense	35,000	35,000

**10 General Fund**

**Debt Service/Transfers - Nondepartmental**

**Southwestern Oregon Community College  
2024-2025**

**Fund -- 10 General Fund**

<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Adjusted Budget</u>		<u>2024-2025</u> <u>Recommended</u>	<u>2024-2025</u> <u>Approved</u>	<u>2024-2025</u> <u>Adopted</u>
			<b>3601 Operating Loan</b>			
1,200,000		3,500,000	60002 Principal Payment	3,500,000	3,500,000	
6,000	3,000		60003 Debt Service Admin			
<u>1,230,383</u>	<u>3,000</u>	<u>3,535,000</u>		<u>3,535,000</u>	<u>3,535,000</u>	
1,230,383	3,000	3,535,000		3,535,000	3,535,000	
<u>1,230,383</u>	<u>3,000</u>	<u>3,535,000</u>		<u>3,535,000</u>	<u>3,535,000</u>	
1,230,383	3,000	3,535,000		3,535,000	3,535,000	
			<b>4009 Student Government/ASG</b>			
2,000	2,000	2,000	59064 Transfer to Trust and Agency	2,000	2,000	
<u>2,000</u>	<u>2,000</u>	<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>		<u>2,000</u>	<u>2,000</u>	
2,000	2,000	2,000		2,000	2,000	
			<b>4011 Student Rec Center</b>			
18,175	15,145	18,175	59041 Transfer to Debt Service Fund	21,915	21,915	
<u>18,175</u>	<u>15,145</u>	<u>18,175</u>		<u>21,915</u>	<u>21,915</u>	
18,175	15,145	18,175		21,915	21,915	
<u>18,175</u>	<u>15,145</u>	<u>18,175</u>		<u>21,915</u>	<u>21,915</u>	
18,175	15,145	18,175		21,915	21,915	
<u>3,183,717</u>	<u>2,096,859</u>	<u>7,451,329</u>		<u>7,461,480</u>	<u>7,461,480</u>	





# **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 2024 - 2025**

<u>2021-2022</u> Actual	<u>2022-2023</u> Actual	<u>2023-2024</u> Adjusted Budget		<u>2024-2025</u> Recommended	<u>2024-2025</u> Approved	<u>2024-2025</u> Adopted
<b><u>RESOURCES:</u></b>						
-1,097,494	-1,474,504	-1,800,000	41 State Revenues	-2,425,000	-2,425,000	
-4,355,360	-4,498,302	-6,769,000	42 Federal Revenues	-7,919,000	-7,919,000	
-169,613	-213,137	-300,000	45 Other Revenues	-300,000	-300,000	
<u>-48,518</u>	<u>-51,816</u>	<u>                    </u>	48 Transfer From Other Funds			
-5,670,985	-6,237,760	-8,869,000		<u>-10,644,000</u>	<u>-10,644,000</u>	
<b><u>REQUIREMENTS:</u></b>						
27,719	45,630	94,000	51 Personnel Services	94,000	94,000	
5,594,748	6,140,313	8,775,000	55 Other Expenses	10,550,000	10,550,000	
<u>48,518</u>	<u>51,816</u>	<u>                    </u>	59 Transfers			
5,670,985	6,237,760	8,869,000		<u>10,644,000</u>	<u>10,644,000</u>	

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 4302 Fed PELL Grant**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
-3,015	-3,310		42150 Administrative Allowance			
-2,191,314	-2,285,528	-3,200,000	42330 Federal Financial Aid	-5,000,000	-5,000,000	
-2,194,329	-2,288,838	-3,200,000		-5,000,000	-5,000,000	
-2,194,329	-2,288,838	-3,200,000		-5,000,000	-5,000,000	
2,191,314	2,285,528	3,200,000	55111 Student Aid	5,000,000	5,000,000	
3,015	3,310		55903 Administrative Expense			
2,194,329	2,288,838	3,200,000		5,000,000	5,000,000	
2,194,329	2,288,838	3,200,000		5,000,000	5,000,000	

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 4304 Fed SEOG Grant**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
-74,232	-73,934	-125,000	42330 Federal Financial Aid	-125,000	-125,000	
<u>-74,232</u>	<u>-73,934</u>	<u>-125,000</u>		<u>-125,000</u>	<u>-125,000</u>	
-48,518	-51,816		48023 Transfer from Financial Aid			
<u>-48,518</u>	<u>-51,816</u>					
-122,750	-125,750	-125,000		-125,000	-125,000	
<u>122,750</u>	<u>125,750</u>	<u>125,000</u>	55111 Student Aid	<u>125,000</u>	<u>125,000</u>	
122,750	125,750	125,000		125,000	125,000	
<u>122,750</u>	<u>125,750</u>	<u>125,000</u>		<u>125,000</u>	<u>125,000</u>	

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 4333 Federal Work Study**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
-6,556			42150 Administrative Allowance			
-70,126	-83,010	-94,000	42330 Federal Financial Aid	-94,000	-94,000	
-76,682	-83,010	-94,000		-94,000	-94,000	
-76,682	-83,010	-94,000		-94,000	-94,000	
		94,000	51600 ***Federal Work Study***	94,000	94,000	
2,448			51601 Fine Arts			
	1,045		51605 ESPS			
	307		51606 Fire Science			
	716		51610 Environmental Services			
826			51622 STEPS/JOBS Program			
4,734	12,814		51633 Fitness Center			
	4,725		51646 Welding Lab			
516	391		51663 Media Services			
2,661	1,456		51664 IMC			
	650		51665 Curry County			
	458		51669 Guidance & Counseling			
	1,678		51670 Financial Aid Admin			
2,430	2,221		51671 Admissions			
1,136	754		51678 Information Technology			
2,584			51685 Student Activities/Clubs			
4,273	3,979		51688 Bookstore			
21,608	31,194	94,000		94,000	94,000	
<b>FTE: 0.87</b>	<b>1.20</b>	<b>3.38</b>		<b>FTE: 3.31</b>	<b>3.31</b>	

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 4333 Federal Work Study**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	Actual	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
6,556	_____	_____	55903 Administrative Expense	_____	_____	
6,556						
_____	_____	_____		_____	_____	
28,164	31,194	94,000		94,000	94,000	
_____	_____	_____		_____	_____	
-48,518	-51,816					

**BUDGET SALARY DETAIL**  
**2024-2025**

**COST CENTER: FEDERAL WORK STUDY - COOS CAMPUS**

<b>POSITION</b>	<b>FTE</b>	<b>AMOUNT</b>
FEDERAL WORK STUDY	3.31	94000
	3.31	94000



**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 4334 FWS - Community Service**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
-6,111	-14,436		42330 Federal Financial Aid			
-6,111	-14,436					
-6,111	-14,436					
	1,491		51622 Developmental Ed			
2,292	4,631		51624 Dev Ed/ABE Clerical			
3,819	7,358		51662 Library			
	956		51673 Opportunity Programs			
6,111	14,436					
<b>FTE: 0.24</b>	<b>0.56</b>			<b>FTE:</b>		
6,111	14,436					

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 4501 State Opportunity Grant**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
-693,574	-779,267	-900,000	41310 State Student Financial Aid	-1,500,000	-1,500,000	
<u>-693,574</u>	<u>-779,267</u>	<u>-900,000</u>		<u>-1,500,000</u>	<u>-1,500,000</u>	
-693,574	-779,267	-900,000		-1,500,000	-1,500,000	
693,574	779,267	900,000	55111 Student Aid	1,500,000	1,500,000	
<u>693,574</u>	<u>779,267</u>	<u>900,000</u>		<u>1,500,000</u>	<u>1,500,000</u>	
693,574	779,267	900,000		1,500,000	1,500,000	
<u>693,574</u>	<u>779,267</u>	<u>900,000</u>		<u>1,500,000</u>	<u>1,500,000</u>	

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 4601 Oregon Scholarships**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
-81,229	-91,581	-130,000	41310 State Student Financial Aid	-150,000	-150,000	
<u>-81,229</u>	<u>-91,581</u>	<u>-130,000</u>		<u>-150,000</u>	<u>-150,000</u>	
-81,229	-91,581	-130,000		-150,000	-150,000	
<u>81,229</u>	<u>91,581</u>	<u>130,000</u>	55111 Student Aid	<u>150,000</u>	<u>150,000</u>	
<u>81,229</u>	<u>91,581</u>	<u>130,000</u>		<u>150,000</u>	<u>150,000</u>	
81,229	91,581	130,000		150,000	150,000	

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 4602 Oregon Promise**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
-269,672	-424,735	-500,000	41310 State Student Financial Aid	-525,000	-525,000	
-269,672	-424,735	-500,000		-525,000	-525,000	
-269,672	-424,735	-500,000		-525,000	-525,000	
269,672	424,735	500,000	55111 Student Aid	525,000	525,000	
269,672	424,735	500,000		525,000	525,000	
269,672	424,735	500,000		525,000	525,000	

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 4603 Oregon Tribal Student Grant**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
	-162,571	-200,000	41310 State Student Financial Aid	-200,000	-200,000	
	-162,571	-200,000		-200,000	-200,000	
	-162,571	-200,000		-200,000	-200,000	
	162,571	200,000	55111 Student Aid	200,000	200,000	
	162,571	200,000		200,000	200,000	
	162,571	200,000		200,000	200,000	

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 4701 Federal Stafford Loans**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
-1,710,949	-1,709,839	-3,000,000	42330 Federal Financial Aid	-2,250,000	-2,250,000	
-1,710,949	-1,709,839	-3,000,000		-2,250,000	-2,250,000	
-30	-40		45110 Checking Interest			
-30	-40					
-1,710,979	-1,709,879	-3,000,000		-2,250,000	-2,250,000	
1,710,949	1,709,839	3,000,000	55111 Student Aid	2,250,000	2,250,000	
30	40		55898 Miscellaneous Disbursement			
1,710,979	1,709,879	3,000,000		2,250,000	2,250,000	
1,710,979	1,709,879	3,000,000		2,250,000	2,250,000	

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 4711 Federal Plus Loans**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
-293,057	-328,245	-350,000	42330 Federal Financial Aid	-450,000	-450,000	
-293,057	-328,245	-350,000		-450,000	-450,000	
-293,057	-328,245	-350,000		-450,000	-450,000	
293,057	328,245	350,000	55111 Student Aid	450,000	450,000	
293,057	328,245	350,000		450,000	450,000	
293,057	328,245	350,000		450,000	450,000	

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 4722 Alaska Loans**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
		-25,000	45317 Private Loan/Grant	-25,000	-25,000	
		-25,000		-25,000	-25,000	
		-25,000		-25,000	-25,000	
		25,000	55111 Student Aid	25,000	25,000	
		25,000		25,000	25,000	
		25,000		25,000	25,000	



**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 4733 Alternative Loans**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
-169,583	-213,097	-275,000	45317 Private Loan/Grant	-275,000	-275,000	
-169,583	-213,097	-275,000		-275,000	-275,000	
-169,583	-213,097	-275,000		-275,000	-275,000	
169,583	213,097	275,000	55111 Student Aid	275,000	275,000	
169,583	213,097	275,000		275,000	275,000	
169,583	213,097	275,000		275,000	275,000	

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 4801 Outside Agency EFT Scholarship**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
-53,019	-16,350	-70,000	41310 State Student Financial Aid	-50,000	-50,000	
-53,019	-16,350	-70,000		-50,000	-50,000	
-53,019	-16,350	-70,000		-50,000	-50,000	
53,019	16,350	70,000	55111 Student Aid	50,000	50,000	
53,019	16,350	70,000		50,000	50,000	
53,019	16,350	70,000		50,000	50,000	
-48,518	-51,816					

**Southwestern Oregon Community College  
2024-2025**

**Fund -- 23 Financial Aid Fund**

<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Adjusted Budget</u>		<u>2024-2025</u> <u>Recommended</u>	<u>2024-2025</u> <u>Approved</u>	<u>2024-2025</u> <u>Adopted</u>
48,518	51,816	_____	<b>4333 Federal Work Study</b>			
48,518	51,816	_____	59023 Transfer to Financial Aid Fund	_____	_____	
48,518	51,816	_____		_____	_____	
48,518	51,816	_____		_____	_____	
48,518	51,816	_____		_____	_____	



# **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 2024 - 2025**

<u>2021-2022</u> Actual	<u>2022-2023</u> Actual	<u>2023-2024</u> Adjusted Budget		<u>2024-2025</u> Recommended	<u>2024-2025</u> Approved	<u>2024-2025</u> Adopted
<b><u>RESOURCES:</u></b>						
-3,572,642	-5,798,038	-1,839,751	31 Fund Balance	-3,594,161	-3,594,161	
-950,306	-2,215,844	-3,342,369	41 State Revenues	-2,873,854	-2,873,854	
-8,083,851	-9,162,657	-5,273,252	42 Federal Revenues	-5,349,121	-5,349,121	
-374,610	-486,625	-478,746	44 Tuition And Fee Revenues	-503,267	-503,267	
-1,115,358	-1,076,265	-1,766,882	45 Other Revenues	-1,560,159	-1,560,159	
<u>-443,957</u>	<u>-141,039</u>	<u>-1,332,500</u>	48 Transfer From Other Funds	<u>-1,331,000</u>	<u>-1,331,000</u>	
-14,540,725	-18,880,467	-14,033,500		-15,211,562	-15,211,562	
<b><u>REQUIREMENTS:</u></b>						
1,744,193	1,912,147	3,048,263	51 Personnel Services	3,011,836	3,011,836	
970,419	1,058,176	1,781,420	52 Payroll Costs/Benefits	1,902,628	1,902,628	
1,413,551	3,540,034	3,487,667	53 Materials And Services	5,651,700	5,651,700	
4,121,221	1,102,999	1,907,450	55 Other Expenses	1,617,351	1,617,351	
90,421	745,132	1,182,200	57 Equipment	1,101,547	1,101,547	
	9,610	775,500	58 Site/Facilities	75,500	75,500	
455,276	491,216	1,251,000	59 Transfers	1,251,000	1,251,000	
<u>5,745,644</u>	<u>10,021,152</u>	<u>600,000</u>	59 Unappropriated Fund Balance	<u>600,000</u>	<u>600,000</u>	
14,540,725	18,880,467	14,033,500		15,211,562	15,211,562	

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

<b>Program</b>	<b>Budget</b>	
Adult Basic Education - Comprehensive (FTE 2.48)	182,897	
Adult Basic Education - WIOA (FTE 0.48)	350,000	
Adult Basic Education - ARPA (FTE 0.12)	150,000	
Adult Basic Education - Accountability (FTE 1.0)	56,144	
Adult Basic Education - CASAS (FTE 0.96)	42,978	
Subtotal - Adult Basic Education	782,019	
Special Projects Administration (FTE 1.0)		1,475,000
Misc. Revenue & Expense (FTE 3.90)		4,065,509
Business Development Center - Gen. Fund Support (FTE 0.43)	40,000	
Business Development Center - State Support (FTE 0.63)	75,000	
Business Development Center - Program Income	21,659	
Business Development Center - SBA Supplemental (FTE 0.84)	41,667	
Business Development Center - SBA grant (FTE 0.49)	61,250	
Subtotal - Business Development Center	239,576	
Childcare - Network CCD (OCC) (FTE 3.5)	630,000	
Childcare - Preschool Promise (FTE 2.8)	260,000	
Childcare - Baby Promise (FTE 3.0)	1,236,000	
Childcare - FCCN ORCCA (FTE 0.5)	50,382	
Childcare - SOELPDC (FTE 0.20)	80,000	
Childcare - Program Income	14,500	
Childcare - ELD Shared Services - Business Coach	150,000	
Childcare - Neighborworks Umpqua	25,000	
Subtotal - Childcare	2,445,882	
Curry - Community Ed	100,000	
Curry - Facility Rental & Support	7,325	
Curry - Lease	425,047	
Subtotal - Curry	532,372	



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

<b>Program</b>	<b>Budget</b>	
OR Educational Resources (OER) (FTE 0.06)	5,000	
Library Equipment Reserve	6,554	
Strong Start Implementation	8,700	
Veterans (FTE 0.25)	36,300	
College Goal	5,000	
Veterans Instructional Administration	3,500	
PAC Operating	27,500	
Facility Use	7,500	
Arts & Lectures	23,068	
EMT Exams (FTE 0.1)	4,300	
CTE Development	100,500	
IT Infrastructure	90,000	
ITS Development	100,500	
Foundation Reimbursable Expenses (FTE 0.50)	84,140	
College Now (FTE 0.11)	10,000	
Skills to Job Match	404,838	
Fitness for Recovery	3,177	
Talent Search (FTE 4.47)	489,897	
Student Support Services (FTE 4.01)	418,213	
Talent Search II (FTE 1.74)	326,311	
Upward Bound (FTE 3.53)	509,813	
Talent Search/Upward Bound Other Grants (FTE 1.17)	67,800	
Subtotal - Trio	1,812,034	
STEP - Expansion Funds	17,600	
STEP - SNAP 50/50 (FTE 2.72)	356,456	
Pathways to Opportunity (FTE 0.75)	46,470	
DHS - Jobs Plus (FTE 1.53)	195,000	
Voc Rehab (FTE 1.0)	152,823	
Benefits Navigator (FTE 1.25)	91,229	
Subtotal - Opportunity Programs	859,578	

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

<b>Program</b>	<b>Budget</b>
US Dept of Labor Strengthening (FTE 1.0)	117,624
Data to Action (FTE 0.17)	31,411
First Generation (FTE 0.69)	412,525
Ford Family REAL (FTE 1.0)	91,365
Career Pathways (FTE 1.48)	218,947
New Beginnings for Tribal Students (FTE 0.38)	56,829
CCL Navigator (FTE 1.0)	50,000
Future Ready Oregon BOLI (FTE 1.0)	291,810
Carl Perkins Professional/Technical Education	116,000
VOCA/SAFE	40,000
 Title III (FTE 1.7)	 319,215
 Extended Learning (FTE 0.50)	 66,500
Mobile Welding Lab	5,022
International Students (FTE 1.0)	207,767
Korean ESL program (FTE 0.18)	54,000
Total	<u><u>15,211,562</u></u>

# **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 2024 - 2025**

<u>2021-2022</u> Actual	<u>2022-2023</u> Actual	<u>2023-2024</u> Adjusted Budget		<u>2024-2025</u> Recommended	<u>2024-2025</u> Approved	<u>2024-2025</u> Adopted
<b><u>RESOURCES:</u></b>						
-814,371	-774,288	-230,000	31 Fund Balance	-204,000	-204,000	
-52,768	-11,027	-26,000	45 Other Revenues	-26,000	-26,000	
	-40,000	-413,460	48 Transfer From Other Funds	-392,546	-392,546	
		<u>-550,320</u>	49 Fund Balance	<u>-550,320</u>	<u>-550,320</u>	
<u>-867,139</u>	<u>-825,315</u>	<u>-1,219,780</u>		<u>-1,172,866</u>	<u>-1,172,866</u>	
<b><u>REQUIREMENTS:</u></b>						
		10,000	51 Personnel Services	10,000	10,000	
		5,000	52 Payroll Costs/Benefits	5,000	5,000	
40,724	34,464	525,420	53 Materials And Services	347,866	347,866	
	3,676		55 Other Expenses			
52,127	31,327	429,360	57 Equipment	560,000	560,000	
		250,000	59 Transfers	250,000	250,000	
<u>774,288</u>	<u>755,847</u>		59 Unappropriated Fund Balance			
867,139	825,315	1,219,780		<u>1,172,866</u>	<u>1,172,866</u>	

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 8601 Gen Insurance**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
-526,891	-540,879		31020 Unreserved - Undesignated			
-526,891	-540,879					
-526,891	-540,879					
		-4,000	45217 Expense Reimbursements	-4,000	-4,000	
-31	-79	-20,000	45221 Insurance Proceeds	-20,000	-20,000	
-28,242	-9,613		45290 Miscellaneous			
-28,273	-9,692	-24,000		-24,000	-24,000	
		-540,000	49990 Beginning Fund Balance (Budget)	-540,000	-540,000	
		-540,000		-540,000	-540,000	
-28,273	-9,692	-564,000		-564,000	-564,000	
		10,000	51000 ***Personal Services***	10,000	10,000	
		10,000		10,000	10,000	
<b>FTE:</b>		<b>0.36</b>		<b>FTE:</b>	<b>0.35</b>	<b>0.35</b>
		5,000	52190 PR Costs/Fringe	5,000	5,000	
		5,000		5,000	5,000	
525	4,713	266,640	53171 Equipment < \$5,000	200,000	200,000	
525	4,713	266,640		200,000	200,000	

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 8601 Gen Insurance**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
	3,676		55898 Miscellaneous Disbursement			
	3,676					
		282,360	57000 ***Capital Expenses >\$5,000***	349,000	349,000	
13,761			57010 Equipment > \$5,000			
13,761		282,360		349,000	349,000	
14,286	8,389	564,000		564,000	564,000	
-540,879	-542,182					

**BUDGET SALARY DETAIL**  
**2024-2025**

**COST CENTER: GEN INSURANCE - COOS CAMPUS**

<b>POSITION</b>	<b>FTE</b>	<b>AMOUNT</b>
PERSONNEL SERVICES	0.35	10000
	0.35	10000



**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 8602 Athletic Reserve**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
-8,772	-7,469		31020 Unreserved - Undesignated			
<u>-8,772</u>	<u>-7,469</u>					
-8,772	-7,469					
<u>-23,559</u>			45290 Miscellaneous			
<u>-23,559</u>						
		-10,000	49990 Beginning Fund Balance (Budget)	-10,000	-10,000	
		<u>-10,000</u>		<u>-10,000</u>	<u>-10,000</u>	
-23,559		-10,000		-10,000	-10,000	
24,862	1,171	10,000	53370 Insurance	10,000	10,000	
<u>24,862</u>	<u>1,171</u>	<u>10,000</u>		<u>10,000</u>	<u>10,000</u>	
24,862	1,171	10,000		10,000	10,000	
<u>24,862</u>	<u>1,171</u>	<u>10,000</u>		<u>10,000</u>	<u>10,000</u>	
-7,469	-6,298					

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 8603 General Purpose**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	Actual	Adjusted Budget		Recommended	Approved	Adopted
_____	_____	-250,000	48010 Transfer from General Fund	-250,000	-250,000	
		-250,000		-250,000	-250,000	
_____	_____	-250,000		-250,000	-250,000	
_____	_____	-250,000		-250,000	-250,000	

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 8801 Fitness Center**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
-323	-323		31020 Unreserved - Undesignated			
-323	-323					
-323	-323					
		-320	49990 Beginning Fund Balance (Budget)	-320	-320	
		-320		-320	-320	
		-320		-320	-320	
		320	53171 Equipment < \$5,000	320	320	
		320		320	320	
		320		320	320	
-323	-323					

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 8803 Vending Reserve**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
-470	-470	_____	31020 Unreserved - Undesignated	_____	_____	
-470	-470					
_____	_____	_____		_____	_____	
-470	-470					
_____	_____	_____		_____	_____	
-470	-470					

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 8805 Student Housing Reserve**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
-147,699	-147,699	-145,000	31020 Unreserved - Undesignated	-120,000	-120,000	
-147,699	-147,699	-145,000		-120,000	-120,000	
-147,699	-147,699	-145,000		-120,000	-120,000	
		-45,306	48057 Transfer from Enterprise Fund	-24,392	-24,392	
		-45,306		-24,392	-24,392	
		-45,306		-24,392	-24,392	
		80,000	53171 Equipment < \$5,000	44,392	44,392	
		100,306	53321 Purchased Services	25,000	25,000	
	28,575		53358 Facilities			
	28,575	180,306		69,392	69,392	
		10,000	57010 Equipment > \$5,000	75,000	75,000	
		10,000		75,000	75,000	
	28,575	190,306		144,392	144,392	
-147,699	-119,124					

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 8806 OCCI Reserve**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
		-78,154	48057 Transfer from Enterprise Fund	-78,154	-78,154	
		-78,154		-78,154	-78,154	
		-78,154		-78,154	-78,154	
		23,154	53321 Purchased Services	23,154	23,154	
		23,154		23,154	23,154	
		55,000	57000 ***Capital Expenses >\$5,000***	55,000	55,000	
		55,000		55,000	55,000	
		78,154		78,154	78,154	

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 8808 Dining Services**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
-130,215	-77,448	-45,000	31020 Unreserved - Undesignated	-44,000	-44,000	
-130,215	-77,448	-45,000		-44,000	-44,000	
-130,215	-77,448	-45,000		-44,000	-44,000	
-936	-1,335	-2,000	45015 Vending Sales	-2,000	-2,000	
-936	-1,335	-2,000		-2,000	-2,000	
-936	-1,335	-2,000		-2,000	-2,000	
15,337		4,600	53171 Equipment < \$5,000			
	6	400	53321 Purchased Services	5,000	5,000	
15,337	6	5,000		5,000	5,000	
38,366	31,327	42,000	57010 Equipment > \$5,000	41,000	41,000	
38,366	31,327	42,000		41,000	41,000	
53,703	31,333	47,000		46,000	46,000	
-77,448	-47,450					

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 8809 Neighborhood Facility Reserve**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
		-40,000	31020 Unrestricted Fund Balance	-40,000	-40,000	
		-40,000		-40,000	-40,000	
		-40,000		-40,000	-40,000	
	-40,000	-40,000	48057 Transfer from Enterprise Fund	-40,000	-40,000	
	-40,000	-40,000		-40,000	-40,000	
	-40,000	-40,000		-40,000	-40,000	
		40,000	53321 Purchased Services	40,000	40,000	
		40,000		40,000	40,000	
		40,000	57010 Equipment >\$5,000	40,000	40,000	
		40,000		40,000	40,000	
		80,000		80,000	80,000	
	-40,000					
-774,288	-755,847	-250,000		-250,000	-250,000	



**Southwestern Oregon Community College  
2024-2025**

**Fund -- 29 Reserve Fund**

<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Adjusted Budget</u>		<u>2024-2025</u> <u>Recommended</u>	<u>2024-2025</u> <u>Approved</u>	<u>2024-2025</u> <u>Adopted</u>
_____	_____	250,000	<b>8603 General Purpose</b>			
		250,000	59010 Transfer to General Fund	250,000	250,000	
_____	_____	250,000		250,000	250,000	
_____	_____	250,000		250,000	250,000	
_____	_____	250,000		250,000	250,000	
_____	_____	250,000		250,000	250,000	



# **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 2024 - 2025**

<u>2021-2022</u> Actual	<u>2022-2023</u> Actual	<u>2023-2024</u> Adjusted Budget		<u>2024-2025</u> Recommended	<u>2024-2025</u> Approved	<u>2024-2025</u> Adopted
<b><u>RESOURCES:</u></b>						
2,441,996	-233,117	-64,171	31 Fund Balance	-49,871	-49,871	
	-143,583	-2,750,000	41 State Revenues	-600,000	-600,000	
		-2,750,000	42 Federal Revenues	-600,000	-600,000	
-119,714	-287,647	-500,000	45 Other Revenues			
-3,612,364	-939,943	-456,000	48 Transfer From Other Funds	-456,000	-456,000	
			49 Fund Balance	-260,000	-260,000	
<u>-1,290,083</u>	<u>-1,604,289</u>	<u>-6,520,171</u>		<u>-1,965,871</u>	<u>-1,965,871</u>	
<b><u>REQUIREMENTS:</u></b>						
200,436	511,498	873,750	53 Materials And Services	286,000	286,000	
125,822	48,151	505,000	57 Equipment	305,000	305,000	
436,557	83,581	4,891,421	58 Site/Facilities	1,124,871	1,124,871	
3,472,655	783,943	250,000	59 Transfers	250,000	250,000	
<u>-2,945,387</u>	<u>177,116</u>		59 Unappropriated Fund Balance			
<u>1,290,083</u>	<u>1,604,289</u>	<u>6,520,171</u>		<u>1,965,871</u>	<u>1,965,871</u>	

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

**FISCAL YEAR 2024-2025**

Project Number	Project Name	Project Type	Project Location	Estimated Project Cost	Agency or Contracted Work
1	Facility Master Plan	Planning	Brookings & Coos Bay, OR	\$75,000	Contract Work
2	Tioga Elevator Remodel	Interior Equipment	Coos Bay, OR	\$250,000	Contract Work
3	Coaledo & Sumner Hall Remodel	Exterior Interior Equipment	Coos Bay, OR	\$1,200,000	Contract Work
4	Curry Campus Signage	Exterior	Brookings, OR	\$50,000	Contract Work
5	Sitkum Hall HVAC	Interior Equipment	Coos Bay, OR	\$35,000	Contract Work
6	Housing Improvements *Balcony Repairs and Bathroom Remodels	Interior Equipment	Coos Bay, OR	\$25,000	Contract Work, In-House Labor
			Total	\$1,635,000	

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  
 2024-2027**

Priority	Project Description	In-House or Contract	Estimate
2024-2025			
1	ADA Compliance as needed	Contract/In-House	5,000
1	Safety Improvements as needed	Contract/In-House	5,000
1	Prosper Hall and Rec Center: Seal Gym Floors and Classroom Floors	Contract	10,000
1	Campus Signage	Contract/In-House	10,000
1	Parking Lot/Pedestrian Improvements	Contract/In-House	51,000
1	Sitkum Hall HVAC Upgrades	Contract	35,000
1	Exterior Campus Brush Clearing	Contract/In-House	20,000
1	Flooring - Miscellaneous	Contract/In-House	20,000
1	Empire Hall Improvements	Contract	50,000
	Total		206,000

Priority	Project Description	In-House or Contract	Estimate
2025-2026			
1	ADA Compliance as needed	Contract/In-House	5,000
1	Safety Improvements as needed	Contract/In-House	5,000
1	Campus Signage	Contact/In-house	10,000
1	Prosper Hall and Rec Center: Seal Gym Floors and Classroom Floors	Contract	10,000
1	Randolph Hall HVAC Upgrades	Contract	35,000
1	Controls for Randolph and Sitkum Hall HVAC	Contract	75,000
1	Re-surface Empire Hall Foot Bridge	Contract/In-House	16,000
1	Baseball field	Contract	50,000
	Total		206,000



Priority	Project Description	In-House or Contract	Estimate
2026-2027			
1	ADA Compliance as needed	Contract/In-House	5,000
1	Safety Improvements as needed	Contract/In-House	5,000
1	Prosper Hall and Rec Center: Seal Gym Floors and Classroom Floors	Contract	10,000
1	Campus Signage	Contract/In-House	10,000
1	Parking Lot/Pedestrian Improvements	Contract/In-House	52,000
1	Re-surface Housing Foot Bridge	Contract	15,000
1	Exterior Campus Brush Clearing	Contract/In-House	34,000
1	Flooring - Miscellaneous	Contract/In-House	25,000
1	Baseball field	Contract	50,000
	Total		206,000



# **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 2024 - 2025**

<u>2021-2022</u> Actual	<u>2022-2023</u> Actual	<u>2023-2024</u> Adjusted Budget		<u>2024-2025</u> Recommended	<u>2024-2025</u> Approved	<u>2024-2025</u> Adopted
<b><u>RESOURCES:</u></b>						
-211,876	-580,932		31 Fund Balance			
-1,391,320	-1,467,884	-1,544,473	41 State Revenues	-1,618,666	-1,618,666	
-341,301	-29,783		45 Other Revenues			
<u>-1,906,737</u>	<u>-1,958,040</u>	<u>-1,988,052</u>	48 Transfer From Other Funds	<u>-2,020,685</u>	<u>-2,020,685</u>	<u>                    </u>
-3,851,235	-4,036,640	-3,532,525		-3,639,351	-3,639,351	
<b><u>REQUIREMENTS:</u></b>						
5,800			59 Transfers			
573,777	658,016	60,160	59 Unappropriated Fund Balance	64,103	64,103	
<u>3,271,659</u>	<u>3,378,623</u>	<u>3,472,365</u>	60 Debt Service	<u>3,575,248</u>	<u>3,575,248</u>	<u>                    </u>
3,851,235	4,036,640	3,532,525		3,639,351	3,639,351	



**Southwestern Oregon Community College  
Summary of Debt Service Payments  
For the 2024-2025 Budget**

Fund	Lender	Date	Description	Original Principal Amt. Issued	FY24-25					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	39,262	41,680	2,418	39,262	0	6/1/2025
57	x Wells Fargo NW, National Assn	8/1/2013	Student Housing Phase III	1,424,530	58,794	60,822	2,028	58,794	0	6/1/2025
57	x U.S. Bank Trust, National Assn	3/3/2017	Student Housing Phase II	509,078	144,647	84,895	5,786	79,109	65,538	5/1/2026
57	x U.S. Bank Trust, National Assn	3/3/2017	Student Housing Phase IV	1,643,122	466,869	274,011	18,675	255,336	211,533	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	7,968	7,968	0	199,237	5/1/2031
57	x Wells Fargo NW, National Assn	8/1/2013	Culinary Facility	613,984	16,874	17,732	858	16,874	0	6/1/2025
57	x U.S. Bank Trust, National Assn	3/3/2017	Culinary Facility	1,904,967	541,268	317,677	21,651	296,026	245,242	5/1/2026
Subtotal - Enterprise Fund				11,271,771	2,963,678	864,679	119,278	745,401	2,218,277	
41	x Bay Cap	8/1/2021	Rec Ctr. Exercise Equipment	47,705	1,503	1,515	12	1,503	0	7/1/2024
	x Bay Cap	TBD	Rec Ctr. Exercise Equipment - Est	50,000	50,000	20,400	6,400	14,000	36,000	TBD
41	x Ford Credit	7/1/2024	1- Ford Transit Wagon	56,984	56,984	16,795	2,500	14,295	42,689	TBD
41	x Ford Credit	7/1/2024	1- Ford Transit Wagon	56,984	56,984	16,795	2,500	14,295	42,689	TBD
41	x U.S. Bank Trust, National Assn	5/1/2019	Deferred Maintenance	1,815,000	1,475,000	134,000	59,000	75,000	1,400,000	5/1/2039
41	x U.S. Bank Trust, National Assn	3/3/2017	Performing Arts Center	88,743	25,214	14,799	1,009	13,790	11,424	5/1/2026
41	x Wells Fargo NW, National Assn	8/1/2013	Performing Arts Center	777,016	18,840	19,854	1,014	18,840	0	6/1/2025
Subtotal - 41-8901				2,892,432	1,684,525	224,158	72,435	151,723	1,532,802	
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	830,000	58,650	33,650	25,000	805,000	5/1/2044
Subtotal - 41-8908				10,630,000	10,275,000	461,925	436,925	25,000	10,250,000	
41	x U.S. Bank Trust, National Assn	5/1/2019	H&S Building - 41-8909	4,530,000	3,685,000	332,400	147,400	185,000	3,500,000	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		5,768,617	5/1/2031
41	x Wells Fargo NW, National Assn	8/1/2013	Student Rec Center	1,068,164	61,230	62,712	1,482	61,230	0	6/1/2025
41	x U.S. Bank Trust, National Assn	3/3/2017	Student Rec Center	3,314,159	941,669	552,676	37,667	515,009	426,660	5/1/2026
41	x U.S. Bank Trust, National Assn	12/13/2016	Student Rec Center	1,195,420	1,195,420	47,804	47,804	0	1,195,420	5/1/2031
Subtotal - 41-8904				5,577,743	2,198,319	663,192	86,953	576,239	1,622,080	
41	x U.S. Bank Trust, National Assn	3/3/2017	Dryvit Repairs 41-8905	229,931	65,331	38,344	2,613	35,731	29,600	5/1/2026
41	x Wells Fargo NW, National Assn	2/24/2004	PERS UAL 41-8906	13,075,000	5,220,000	1,618,666	288,666	1,330,000	3,890,000	6/30/2028
Subtotal - Fund 41				42,703,723	28,896,792	3,569,423	1,265,730	2,303,693	26,593,099	
Total				53,975,494	31,860,470	4,434,102	1,385,008	3,049,094	28,811,376	

**Southwestern Oregon Community College  
2024-2025**

**Fund -- 41 Debt Service Fund**

<u>2021-2022</u> Actual	<u>2022-2023</u> Actual	<u>2023-2024</u> Adjusted Budget		<u>2024-2025</u> Recommended	<u>2024-2025</u> Approved	<u>2024-2025</u> Adopted
			<b>0000 General Operations</b>			
5,800			59041 Transfer to Debt Service Fund			
5,800						
5,800						
5,800						
			<b>8901 Debt Service</b>			
76,240	72,754	71,858	60001 Interest Expense	72,435	72,435	
175,372	151,124	163,138	60002 Principal Payment	151,723	151,723	
251,612	223,877	234,996		224,158	224,158	
251,612	223,877	234,996		224,158	224,158	
251,612	223,877	234,996		224,158	224,158	
			<b>8903 Curry Campus Debt Service</b>			
230,737	230,737	230,738	60001 Interest Expense	230,738	230,738	
650	750	650	60003 Debt Service Admin	750	750	
231,387	231,487	231,388		231,488	231,488	
231,387	231,487	231,388		231,488	231,488	
231,387	231,487	231,388		231,488	231,488	
			<b>8904 Student Rec Center</b>			
145,362	128,646	108,232	60001 Interest Expense	86,953	86,953	
441,015	512,222	533,771	60002 Principal Payment	576,239	576,239	



**Southwestern Oregon Community College  
2024-2025**

**Fund -- 41 Debt Service Fund**

<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Adjusted Budget</u>		<u>2024-2025</u> <u>Recommended</u>	<u>2024-2025</u> <u>Approved</u>	<u>2024-2025</u> <u>Adopted</u>
			<b>8904 Student Rec Center</b>			
1,400	1,500	750	60003 Debt Service Admin	1,500	1,500	
<u>587,777</u>	<u>642,368</u>	<u>642,753</u>		<u>664,692</u>	<u>664,692</u>	
587,777	642,368	642,753		664,692	664,692	
<u>587,777</u>	<u>642,368</u>	<u>642,753</u>		<u>664,692</u>	<u>664,692</u>	
			<b>8905 Dryvit</b>			
6,321	5,316	3,995	60001 Interest Expense	2,613	2,613	
<u>25,116</u>	<u>33,040</u>	<u>34,535</u>	60002 Principal Payment	<u>35,731</u>	<u>35,731</u>	
31,437	38,356	38,530		38,344	38,344	
<u>31,437</u>	<u>38,356</u>	<u>38,530</u>		<u>38,344</u>	<u>38,344</u>	
31,437	38,356	38,530		38,344	38,344	
<u>31,437</u>	<u>38,356</u>	<u>38,530</u>		<u>38,344</u>	<u>38,344</u>	
			<b>8906 PERS UAL</b>			
463,001	412,137	354,473	60001 Interest Expense	288,666	288,666	
935,000	1,060,000	1,190,000	60002 Principal Payment	1,330,000	1,330,000	
<u>2,500</u>	<u>2,500</u>	<u>2,500</u>	60003 Debt Service Admin	<u>2,500</u>	<u>2,500</u>	
1,400,501	1,474,637	1,546,973		1,621,166	1,621,166	
<u>1,400,501</u>	<u>1,474,637</u>	<u>1,546,973</u>		<u>1,621,166</u>	<u>1,621,166</u>	
1,400,501	1,474,637	1,546,973		1,621,166	1,621,166	
<u>1,400,501</u>	<u>1,474,637</u>	<u>1,546,973</u>		<u>1,621,166</u>	<u>1,621,166</u>	
			<b>8908 Energy Savings</b>			
441,077	437,324	437,325	60001 Interest Expense	436,925	436,925	
		10,000	60002 Principal Payment	25,000	25,000	

**Southwestern Oregon Community College  
2024-2025**

**Fund -- 41 Debt Service Fund**

<u>2021-2022</u> Actual	<u>2022-2023</u> Actual	<u>2023-2024</u> Adjusted Budget		<u>2024-2025</u> Recommended	<u>2024-2025</u> Approved	<u>2024-2025</u> Adopted
			<b>8908 Energy Savings</b>			
500	500	500	60003 Debt Service Admin	500	500	
441,577	437,824	447,825		462,425	462,425	
441,577	437,824	447,825		462,425	462,425	
441,577	437,824	447,825		462,425	462,425	
			<b>8909 Health &amp; Science Bond</b>			
161,793	159,500	154,400	60001 Interest Expense	147,400	147,400	
165,000	170,000	175,000	60002 Principal Payment	185,000	185,000	
575	575	500	60003 Debt Service Admin	575	575	
327,368	330,075	329,900		332,975	332,975	
327,368	330,075	329,900		332,975	332,975	
327,368	330,075	329,900		332,975	332,975	
3,277,458	3,378,623	3,472,365		3,575,248	3,575,248	

# **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 2024 - 2025**

<u>2021-2022</u> Actual	<u>2022-2023</u> Actual	<u>2023-2024</u> Adjusted Budget		<u>2024-2025</u> Recommended	<u>2024-2025</u> Approved	<u>2024-2025</u> Adopted
<b><u>RESOURCES:</u></b>						
-242,197	-235,359	-303,164	45 Other Revenues	-305,695	-305,695	
<u>-40,549</u>	<u>-59,469</u>	<u>-118,235</u>	48 Transfer From Other Funds	<u>-104,235</u>	<u>-104,235</u>	
-282,746	-294,828	-421,399		-409,930	-409,930	
<b><u>REQUIREMENTS:</u></b>						
55,807	65,238	78,950	51 Personnel Services	84,712	84,712	
30,721	37,221	50,477	52 Payroll Costs/Benefits	53,216	53,216	
196,218	184,852	256,972	53 Materials And Services	237,002	237,002	
	<u>7,516</u>	<u>35,000</u>	57 Equipment	<u>35,000</u>	<u>35,000</u>	
<u>282,746</u>	294,828	421,399		409,930	409,930	

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 3202 Print Shop**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
-11,716	-6,715	-12,000	45003	Supplies Sales	-15,531	-15,531
-70,777	-76,236	-97,736	45202	IMC Printing/Copies	-97,736	-97,736
	-62		45209	Other Services		
		-500	45217	Expense Reimbursements	-500	-500
<u>-82,493</u>	<u>-83,014</u>	<u>-110,236</u>			<u>-113,767</u>	<u>-113,767</u>
-27,313	-33,712	-67,867	48010	Transfer from General Fund	-53,867	-53,867
<u>-27,313</u>	<u>-33,712</u>	<u>-67,867</u>			<u>-53,867</u>	<u>-53,867</u>
<u>-109,806</u>	<u>-116,726</u>	<u>-178,103</u>			<u>-167,634</u>	<u>-167,634</u>
40,842	36,166	35,628	51411	FT Classified	37,087	37,087
		14,104	51416	PT 10HR Classified	14,425	14,425
6,283	10,955	7,800	51417	PT Casual/Temporary	7,800	7,800
200		600	51421	Classified Other Pay	600	600
		1,990	51525	Other Salaries	4,379	4,379
<u>47,325</u>	<u>47,121</u>	<u>60,122</u>			<u>64,291</u>	<u>64,291</u>
<b>FTE: 1.24</b>	<b>1.35</b>	<b>1.76</b>		<b>FTE: 1.75</b>	<b>1.75</b>	
14,672	14,828	16,788	52105	Employee Health Insurance-Employ	17,523	17,523
259	3,400	3,400	52106	HSA Employer Contributions	3,400	3,400
10	11	11	52107	EAP	21	21
114	113	119	52108	LT Disability Insurance	129	129
136	122	118	52109	Life Insurance	118	118
509	137	247	52110	Workers Compensation	243	243
3,310	2,756	8,929	52111	PERS Debt Service	9,554	9,554
3,557	2,714	4,715	52112	PERS Retirement	5,045	5,045
197	212	268	52113	Unemployment Expense	287	287

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 3202 Print Shop**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
3,513	3,601	4,986	52120 Taxes	5,323	5,323	
26,277	27,892	39,581		41,643	41,643	
	65	100	53111 General Supplies	500	500	
		50	53112 Postage & Shipping	50	50	
5,215	6,858	13,562	53114 Printing Supplies	8,000	8,000	
443	164	600	53171 Equipment < \$5,000	500	500	
	70	250	53211 Operational Travel	150	150	
5,433	6,308	6,000	53312 Outside Printing Services	6,000	6,000	
10,963	12,623	22,338	53352 Maintenance Contracts	10,000	10,000	
14,151	8,102	6,000	53371 Leased Equipment	6,000	6,000	
	6		53520 Rental Vehicle			
		500	53610 Equipment Repair	500	500	
36,204	34,196	49,400		31,700	31,700	
	7,516	30,000	57010 Equipment > \$5,000	30,000	30,000	
	7,516	30,000		30,000	30,000	
109,806	116,726	179,103		167,634	167,634	
		1,000				

**BUDGET SALARY DETAIL**  
**2024-2025**

**COST CENTER: PRINT SHOP - COOS CAMPUS**

<b>POSITION</b>	<b>FTE</b>	<b>AMOUNT</b>
10 HR PT CLASS SAL	0.48	14425
CLASS SAL FT	1.00	37087
PT CASUAL/TEMPORARY	0.27	7800
-----		
	1.75	59312



**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 3208 Motor Pool**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
-125,472	-116,866	-140,028	45231 Motor Pool Mileage	-140,028	-140,028	-140,028
-125,472	-116,866	-140,028		-140,028	-140,028	-140,028
-2,504	-15,081	-37,450	48010 Transfer from General Fund	-37,450	-37,450	-37,450
-2,504	-15,081	-37,450		-37,450	-37,450	-37,450
-127,976	-131,948	-177,478		-177,478	-177,478	-177,478
8,382	18,117	17,814	51411 FT Classified	18,544	18,544	18,544
100		300	51421 Classified Other Pay	300	300	300
		714	51525 Other Salaries	1,577	1,577	1,577
8,482	18,117	18,828		20,421	20,421	20,421
<b>FTE: 0.25</b>	<b>0.50</b>	<b>0.50</b>		<b>FTE: 0.50</b>	<b>0.50</b>	<b>0.50</b>
2,158	3,732	3,925	52105 Employee Health Insurance-Employ	4,100	4,100	4,100
699	850	850	52106 HSA Employer Contributions	850	850	850
3	5	6	52107 EAP	6	6	6
27	56	60	52108 LT Disability Insurance	65	65	65
41	61	59	52109 Life Insurance	59	59	59
87	53	104	52110 Workers Compensation	108	108	108
360	1,556	2,779	52111 PERS Debt Service	3,018	3,018	3,018
387	1,548	1,468	52112 PERS Retirement	1,594	1,594	1,594
38	81	84	52113 Unemployment Expense	91	91	91
643	1,386	1,561	52120 Taxes	1,682	1,682	1,682
4,444	9,329	10,896		11,573	11,573	11,573
49	921	2,700	53111 General Supplies	2,500	2,500	2,500

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 3208 Motor Pool**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
43,924	61,650	60,000	53151 Gasoline/Fuel/Propane	60,000	60,000	
2,696	2,487	2,600	53321 Purchased Services	2,600	2,600	
	172		53331 Dues & Fees			
10,690	13,677	23,315	53370 Insurance	23,315	23,315	
12			53509 IMC Printing/Copies			
38,858		25,000	53518 Bus - Southwestern	25,000	25,000	
	376	100	53520 Rental Vehicle	100	100	
18,821	25,220	29,039	53620 Vehicle Repair	26,969	26,969	
<u>115,051</u>	<u>104,502</u>	<u>142,754</u>		<u>140,484</u>	<u>140,484</u>	
		5,000	57030 Vehicles >\$5,000	5,000	5,000	
		<u>5,000</u>		<u>5,000</u>	<u>5,000</u>	
<u>127,976</u>	<u>131,948</u>	<u>177,478</u>		<u>177,478</u>	<u>177,478</u>	

**BUDGET SALARY DETAIL**  
**2024-2025**

**COST CENTER: MOTOR POOL - COOS CAMPUS**

<b>POSITION</b>	<b>FTE</b>	<b>AMOUNT</b>
CLASS SAL FT	0.50	18544
	0.50	18544

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 3212 Mail Center**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
-34,231	-35,479	-52,900	45007 Postage Sales	-51,900	-51,900	
-34,231	-35,479	-52,900		-51,900	-51,900	
-10,733	-10,675	-12,918	48010 Transfer from General Fund	-12,918	-12,918	
-10,733	-10,675	-12,918		-12,918	-12,918	
-44,963	-46,154	-65,818		-64,818	-64,818	
3,139	2,479	4,650	53111 General Supplies	3,650	3,650	
33,599	35,668	46,850	53112 Postage & Shipping	47,350	47,350	
900	900	2,300	53113 Software < \$5,000	2,300	2,300	
-19			53124 Cash - Over (Short)			
		250	53211 Operational Travel	250	250	
	50	600	53331 Dues & Fees	600	600	
		500	53352 Maintenance Contracts	500	500	
7,057	7,057	9,218	53371 Leased Equipment	9,218	9,218	
		200	53410 Materials for Resale	600	600	
287		250	53610 Equipment Repair	350	350	
44,963	46,154	64,818		64,818	64,818	
44,963	46,154	64,818		64,818	64,818	
		-1,000				

# **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 2024 - 2025**

<u>2021-2022</u> Actual	<u>2022-2023</u> Actual	<u>2023-2024</u> Adjusted Budget		<u>2024-2025</u> Recommended	<u>2024-2025</u> Approved	<u>2024-2025</u> Adopted
<b><u>RESOURCES:</u></b>						
-1,021,456	-1,021,456		30 Reserves			
4,034,350	4,423,198	-285,000	31 Fund Balance	-285,000	-285,000	
-1,158,216	-1,028,595	-2,180,442	44 Tuition And Fee Revenues	-2,178,042	-2,178,042	
-4,439,783	-4,770,150	-5,594,964	45 Other Revenues	-6,043,330	-6,043,330	
		-34,622	48 Transfer From Other Funds	-34,622	-34,622	
		-840,000	49 Fund Balance	-840,000	-840,000	
<u>-2,585,105</u>	<u>-2,397,003</u>	<u>-8,935,028</u>		<u>-9,380,994</u>	<u>-9,380,994</u>	
<b><u>REQUIREMENTS:</u></b>						
1,180,470	1,174,995	1,476,353	51 Personnel Services	1,593,469	1,593,469	
723,484	731,592	960,172	52 Payroll Costs/Benefits	1,010,929	1,010,929	
2,784,739	3,176,654	3,994,542	53 Materials And Services	4,301,417	4,301,417	
47,342	26,009	159,000	55 Other Expenses	149,000	149,000	
37,141	17,441	92,605	57 Equipment	105,000	105,000	
		22,395	58 Site/Facilities	10,000	10,000	
305,099	438,073	610,867	59 Transfers	604,123	604,123	
-3,401,742	-4,046,309	742,002	59 Unappropriated Fund Balance	742,002	742,002	
<u>908,572</u>	<u>878,548</u>	<u>877,092</u>	60 Debt Service	<u>865,054</u>	<u>865,054</u>	
2,585,105	2,397,003	8,935,028		9,380,994	9,380,994	

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 8512 Campus Store**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
-122,787	-122,787		30010 Contributed Capital			
-122,787	-122,787					
-589,030	-552,453		31020 Unreserved - Undesignated			
-589,030	-552,453					
-711,817	-675,240					
-234,956	-278,712	-352,941	45001 New Books Sales	-352,941	-352,941	
-50,682	-34,321	-100,936	45002 Used Books Sales	-68,000	-68,000	
-28,608	-24,949	-54,180	45003 Supplies Sales	-54,180	-54,180	
-25,462	-40,786	-86,000	45004 Food Sales	-86,000	-86,000	
6,412	4,946	12,000	45005 Discount Sales	12,000	12,000	
11,522	8,798	25,000	45006 Sales Refunds	25,000	25,000	
-5,388	-1,193	-4,600	45007 Postage Sales	-4,600	-4,600	
-17,343	-15,522	-15,000	45008 Gift Sales	-20,000	-20,000	
-17,502	-35,021	-50,000	45010 Clothing Sales	-73,000	-73,000	
	-59	-9,340	45217 Expense Reimbursements	-9,340	-9,340	
-5,756	-173		45290 Miscellaneous			
-367,762	-416,992	-635,997		-631,061	-631,061	
		-800,000	49990 Beginning Fund Balance (Budget)	-800,000	-800,000	
		-800,000		-800,000	-800,000	
-367,762	-416,992	-1,435,997		-1,431,061	-1,431,061	
52,625	53,678	53,678	51114 FT Supervisor/Confidential	55,847	55,847	

**8512 Campus Store**



**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 8512 Campus Store**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
32,452	30,471	33,925	51411 FT Classified	38,002	38,002	
		1,000	51412 Classified Overtime	1,000	1,000	
2,130	3,871	5,000	51417 PT Casual/Temporary	5,000	5,000	
300	200		51421 Classified Other Pay			
		2,431	51525 Other Salaries	6,415	6,415	
	417		51613 General Student Employment			
<u>87,507</u>	<u>88,636</u>	<u>96,034</u>		<u>106,264</u>	<u>106,264</u>	
<b>FTE: 1.90</b>	<b>2.02</b>	<b>2.18</b>		<b>FTE: 2.18</b>	<b>2.18</b>	
18,668	18,894	20,188	52105 Employee Health Insurance-Employ	41,844	41,844	
1,700			52106 HSA Employer Contributions			
20	20	22	52107 EAP	22	22	
261	270	288	52108 LT Disability Insurance	319	319	
271	236	236	52109 Life Insurance	236	236	
1,318	1,272	1,336	52110 Workers Compensation	1,392	1,392	
7,629	7,412	14,405	52111 PERS Debt Service	15,921	15,921	
8,197	7,965	7,606	52112 PERS Retirement	7,881	7,881	
394	398	433	52113 Unemployment Expense	475	475	
<u>6,663</u>	<u>6,697</u>	<u>8,037</u>	52120 Taxes	<u>8,806</u>	<u>8,806</u>	
45,121	43,165	52,551		76,896	76,896	
1,973	3,281	4,100	53111 General Supplies	3,000	3,000	
11,930	9,816	19,634	53112 Postage & Shipping	15,000	15,000	
		92	53113 Software < \$5,000	600	600	
	19	100	53124 Cash - Over (Short)	100	100	
6,112	10,623	8,000	53125 Credit Card Fees	8,000	8,000	
2,401	7,985	1,400	53171 Equipment < \$5,000	1,700	1,700	
231		322	53211 Operational Travel	500	500	

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 8512 Campus Store**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
	2,044	1,675	53219 Out of State Travel	1,675	1,675	
		250	53316 Advertising	500	500	
	100	775	53319 Meeting Expenses	500	500	
1,954	23,741	29,172	53321 Purchased Services	30,000	30,000	
594	704	3,579	53331 Dues & Fees	2,650	2,650	
13,722	14,114		53352 Maintenance Contracts			
13,942	29,742	43,000	53410 Supplies for Resale	37,000	37,000	
-42,253	99,208	62,160	53411 Food for Resale	55,000	55,000	
3,129	3,120	18,900	53412 Gifts for Resale	17,000	17,000	
14,758	28,929	42,000	53413 Clothing For Resale	40,000	40,000	
205,097	219,593	322,871	53441 New Books for Resale	300,374	300,374	
38,121	17,909	25,200	53446 Used Books for Resale	30,000	30,000	
	321	380	53509 IMC Printing/Copies	500	500	
<u>271,711</u>	<u>471,251</u>	<u>583,610</u>		<u>544,099</u>	<u>544,099</u>	
		1,800	55911 Bad Debt Expense	1,800	1,800	
		<u>1,800</u>		<u>1,800</u>	<u>1,800</u>	
		702,002	59995 Unappropriated Fund Balance	702,002	702,002	
		<u>702,002</u>		<u>702,002</u>	<u>702,002</u>	
<u>404,339</u>	<u>603,052</u>	<u>1,435,997</u>		<u>1,431,061</u>	<u>1,431,061</u>	
-675,240	-489,181					

**BUDGET SALARY DETAIL**  
**2024-2025**

**COST CENTER: CAMPUS STORE - COOS CAMPUS**

<b>POSITION</b>	<b>FTE</b>	<b>AMOUNT</b>
CLASS SAL FT	1.00	38002
PT CASUAL/TEMPORARY	0.18	5000
SUPR/CONF FT	1.00	55847
-----		
	2.18	98849

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 8515 Newmark - Operating**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
-142,538	-142,538		30010 Contributed Capital			
-142,538	-142,538					
5,228	5,228		31010 Retained Earnings			
-289,251	-319,379		31020 Unreserved - Undesignated			
-284,023	-314,151					
-426,561	-456,689					
-204,887	-204,887	-256,882	45213 Building Rental	-256,882	-256,882	
-204,887	-204,887	-256,882		-256,882	-256,882	
-204,887	-204,887	-256,882		-256,882	-256,882	
18,886	19,589	19,145	51411 FT Classified	19,438	19,438	
300	300	300	51421 Classified Other Pay	300	300	
		766	51525 Other Salaries	2,139	2,139	
19,186	19,889	20,211		21,877	21,877	
<b>FTE: 0.50</b>	<b>0.50</b>	<b>0.50</b>		<b>FTE: 0.50</b>	<b>0.50</b>	
3,591	3,732	3,925	52105 Employee Health Insurance-Employ	4,100	4,100	
850	850	850	52106 HSA Employer Contributions	850	850	
5	5	6	52107 EAP	6	6	
57	61	64	52108 LT Disability Insurance	70	70	
71	61	59	52109 Life Insurance	59	59	
441	432	847	52110 Workers Compensation	422	422	
2,110	2,255	3,032	52111 PERS Debt Service	3,282	3,282	
2,976	3,011	2,246	52112 PERS Retirement	2,431	2,431	

**8515 Newmark - Operating**

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 8515 Newmark - Operating**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
86	90	91	52113 Unemployment Expense	99	99	
1,455	1,513	1,724	52120 Taxes	1,822	1,822	
11,643	12,009	12,844		13,141	13,141	
	1,387	1,040	53111 General Supplies	2,500	2,500	
		12,605	53171 Equipment < \$5,000	15,000	15,000	
356	270	2,068	53321 Purchased Services	2,068	2,068	
	197		53331 Dues & Fees			
9,454	12,238	23,185	53334 Natural Gas	24,128	24,128	
32,650	36,588	42,010	53335 Electricity	47,263	47,263	
1,426	1,691	2,596	53336 Water & Sewage	2,702	2,702	
6,364	6,624	8,885	53337 Sanitation Services	9,418	9,418	
4,090	3,424	6,450	53352 Maintenance Contracts	3,750	3,750	
13,685	14,722	17,626	53370 Insurance	19,240	19,240	
42,880	10,216	49,303	53630 Minor Building Repair	48,584	48,584	
110,905	87,357	165,768		174,653	174,653	
		22,395	58230 Remodeling	10,000	10,000	
		22,395		10,000	10,000	
141,734	119,255	221,218		219,671	219,671	
-489,714	-542,321	-35,664		-37,211	-37,211	

**BUDGET SALARY DETAIL**  
**2024-2025**

**COST CENTER: NEWMARK - OPERATING - COOS CAMPUS**

<b>POSITION</b>	<b>FTE</b>	<b>AMOUNT</b>
CLASS SAL FT	0.50	19438
	0.50	19438

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 8521 Student Housing**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
-500,243	-500,243		30010 Contributed Capital			
-500,243	-500,243					
173,351	222,510		31010 Retained Earnings			
1,038,482	955,270		31020 Unreserved - Undesignated			
1,211,833	1,177,780					
711,590	677,536					
-29,970	-30,600	-30,000	44611 Activity Fees	-30,000	-30,000	
-24,490	-27,755	-32,000	44624 Deposit Forfeiture	-32,000	-32,000	
-7,365	-10,814	-40,000	44690 Other Fees	-40,000	-40,000	
-61,825	-69,169	-102,000		-102,000	-102,000	
-7,870	-8,311	-10,000	45015 Vending Sales	-35,000	-35,000	
			45212 Cleaning/Maintenance Fees	-105,250	-105,250	
-2,782,934	-2,873,016	-3,281,865	45213 Building Rental	-3,453,167	-3,453,167	
-211	-259	-270	45290 Miscellaneous	-270	-270	
-2,791,014	-2,881,586	-3,292,135		-3,593,687	-3,593,687	
		-34,622	48057 Transfer from Enterprise Fund	-34,622	-34,622	
		-34,622		-34,622	-34,622	

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 8521 Student Housing**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
		-540,000	49990 Beginning Fund Balance (Budget)	-540,000	-540,000	
		-540,000		-540,000	-540,000	
<hr/>	<hr/>	<hr/>		<hr/>	<hr/>	
-2,852,838	-2,950,755	-3,968,757		-4,270,309	-4,270,309	
60,277	61,483	61,483	51111 FT Management	76,227	76,227	
3,563	3,252	2,880	51112 Other Management	4,320	4,320	
54,415	39,270	39,270	51114 FT Supervisor/Confidential	40,856	40,856	
972		4,000	51317 Tutors			
111,412	138,623	120,707	51411 FT Classified	143,656	143,656	
		2,000	51412 Classified Overtime	2,000	2,000	
7,270	27,934	45,000	51417 PT Casual/Temporary	45,000	45,000	
750	800	600	51421 Classified Other Pay	600	600	
60,495	52,841	87,975	51521 FT Specialist	74,024	74,024	
		28,603	51525 Other Salaries	31,135	31,135	
2,150	1,250	4,200	51811 Honorariums	4,200	4,200	
<hr/>	<hr/>	<hr/>		<hr/>	<hr/>	
301,305	325,453	396,718		422,018	422,018	
<b>FTE: 6.99</b>	<b>7.78</b>	<b>9.15</b>		<b>FTE: 9.23</b>	<b>9.23</b>	
82,568	87,015	112,959	52105 Employee Health Insurance-Employ	104,432	104,432	
16,522	17,727	15,300	52106 HSA Employer Contributions	18,700	18,700	
67	74	78	52107 EAP	81	81	
882	906	1,018	52108 LT Disability Insurance	1,171	1,171	
965	844	846	52109 Life Insurance	882	882	
2,969	3,872	3,813	52110 Workers Compensation	3,809	3,809	
24,255	33,266	49,758	52111 PERS Debt Service	59,331	59,331	
26,063	34,553	26,273	52112 PERS Retirement	29,369	29,369	
1,351	1,458	1,696	52113 Unemployment Expense	1,900	1,900	



**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 8521 Student Housing**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
22,934	24,894	31,582	52120 Taxes	35,144	35,144	
178,576	204,609	243,323		254,819	254,819	
8,971	11,747	10,000	53108 Promotional Materials & Services	13,000	13,000	
76,766	78,163	128,000	53109 Furniture	138,305	138,305	
1,159	7,158	5,506	53111 General Supplies	5,000	5,000	
75	6	200	53112 Postage & Shipping	200	200	
613	1,375	1,000	53117 Computer Supplies	1,000	1,000	
		50	53125 Credit Card Fees	50	50	
		200	53211 Operational Travel	200	200	
1,500		2,500	53216 Staff Development Travel	2,500	2,500	
456	710	1,000	53314 Telephone Services	1,000	1,000	
11,500	11,519	20,093	53319 Meeting Expenses	20,000	20,000	
900	900	1,000	53321 Purchased Services	1,000	1,000	
3,214	3,096	4,000	53331 Dues & Fees	4,000	4,000	
12,896	16,148	13,369	53334 Natural Gas	13,772	13,772	
60,656	72,609	93,986	53335 Electricity	105,879	105,879	
101,384	108,920	90,190	53336 Water & Sewage	93,859	93,859	
63,276	34,827	54,905	53337 Sanitation Services	58,199	58,199	
8,335	1,084	2,000	53338 Cable TV	2,000	2,000	
18,225	19,415	21,000	53352 Maintenance Contracts	50,430	50,430	
97,980	99,074	111,348	53355 College Support	118,028	118,028	
942,132	1,103,569	1,206,562	53357 Contracted Services & Speakers	1,412,700	1,412,700	
49,158	74,263	113,420	53358 Facilities	115,385	115,385	
39,416	42,258	50,398	53370 Insurance	52,832	52,832	
		900	53371 Leased Equipment	900	900	
		500	53509 IMC Printing/Copies	500	500	

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 8521 Student Housing**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
1,498,613	291 1,687,131	2,000 1,934,127	53515 Motor Pool	2,000 2,212,739	2,000 2,212,739	
		30,000 30,000	55911 Bad Debt Expense	30,000 30,000	30,000 30,000	
22,381 22,381		9,494 9,494	57010 Equipment > \$5,000	10,000 10,000	10,000 10,000	
		540,000 540,000	59995 Unappropriated Fund Balance	540,000 540,000	540,000 540,000	
2,000,875	2,217,194	3,153,662		3,469,576	3,469,576	
-140,374	-56,025	-815,095		-800,733	-800,733	

**BUDGET SALARY DETAIL  
2024-2025**

**COST CENTER: STUDENT HOUSING - COOS CAMPUS**

<b>POSITION</b>	<b>FTE</b>	<b>AMOUNT</b>
CLASS SAL FT	1.00	38959
CLASS SAL FT	0.50	18960
CLASS SAL FT	1.00	48651
CLASS SAL FT	1.00	37086
FT SPECIALIST	1.00	37745
FT SPECIALIST	1.00	36279
HONORARIUMS	0.15	4200
MGMT SAL FT	1.00	76227
PT CASUAL/TEMPORARY	1.58	45000
SUPR/CONF FT	1.00	40856
<hr/>		
	9.23	383963

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 8531 Dining Services**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
-184,565	-184,565		30010 Contributed Capital			
-184,565	-184,565					
504,749	650,632		31020 Unreserved - Undesignated			
504,749	650,632					
320,184	466,067					
-20,349	-37,327	-40,000	45004 Food Sales	-40,000	-40,000	
-941,920	-1,102,367	-1,262,750	45025 Housing Food Sales	-1,412,700	-1,412,700	
-2,404	-6,175	-12,000	45028 Meal Card Sales	-15,000	-15,000	
	-216		45050 Catering Revenue			
-5,132	-6,389	-10,000	45051 Internal Catering Revenue	-10,000	-10,000	
		-1,200	45052 Cash Sales - Catering Revenue			
-8,215			45217 Expense Reimbursements			
-424	-1,008		45290 Miscellaneous			
-978,444	-1,153,482	-1,325,950		-1,477,700	-1,477,700	
-978,444	-1,153,482	-1,325,950		-1,477,700	-1,477,700	
52,625	53,678	53,678	51111 FT Management	55,847	55,847	
1,440	1,920	1,920	51112 Other Management	1,920	1,920	
23,399	47,733	47,733	51114 FT Supervisor/Confidential	49,661	49,661	
219,082	204,429	250,754	51411 FT Classified	263,287	263,287	
		1,000	51412 Classified Overtime	1,000	1,000	
21,429	277		51415 PT 20HR Classified	25,437	25,437	
8,277	15,423	14,218	51416 PT 10HR Classified	14,791	14,791	
9,060	4,072	7,000	51417 PT Casual/Temporary	7,000	7,000	

**8531 Dining Services**

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 8531 Dining Services**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
750	400	600	51421 Classified Other Pay			
		14,656	51525 Other Salaries	37,607	37,607	
14,766	32,650	55,000	51613 Dining Services	55,000	55,000	
350,827	360,582	446,559		511,550	511,550	
<b>FTE: 9.54</b>	<b>10.38</b>	<b>12.71</b>		<b>FTE: 13.45</b>	<b>13.45</b>	
103,720	105,650	194,164	52105 Employee Health Insurance-Employ	144,231	144,231	
23,488	19,342	15,300	52106 HSA Employer Contributions	13,600	13,600	
90	105	119	52107 EAP	119	119	
828	1,000	1,172	52108 LT Disability Insurance	1,167	1,167	
1,017	1,072	1,176	52109 Life Insurance	1,059	1,059	
7,551	7,000	6,041	52110 Workers Compensation	8,243	8,243	
30,551	31,829	57,684	52111 PERS Debt Service	71,768	71,768	
32,859	33,369	30,457	52112 PERS Retirement	35,526	35,526	
1,568	1,623	2,010	52113 Unemployment Expense	2,308	2,308	
26,896	27,795	37,413	52120 Taxes	42,629	42,629	
228,566	228,783	345,536		320,650	320,650	
12,214	13,773	18,000	53111 General Supplies	18,000	18,000	
		100	53112 Postage & Shipping	100	100	
		430	53119 Uniforms	2,000	2,000	
	2		53124 Cash - Over (Short)			
1,101	2,205	900	53125 Credit Card Fees	1,500	1,500	
463,254	445,936	448,807	53135 Food Supplies	534,100	534,100	
7,587	5,113	979	53171 Equipment < \$5,000	4,000	4,000	
		300	53216 Staff Development Travel	300	300	
	1,059	1,159	53331 Dues & Fees	2,200	2,200	
10,641	11,199	2,025	53336 Water & Sewage			

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 8531 Dining Services**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u> <u>Adjusted Budget</u>		<u>2024-2025</u> <u>Recommended</u>	<u>2024-2025</u> <u>Approved</u>	<u>2024-2025</u> <u>Adopted</u>
<u>Actual</u>	<u>Actual</u>					
13,357	9,454	9,425	53337 Sanitation Services	15,000	15,000	
23,417	29,204	35,634	53357 Contracted Services & Speakers	35,000	35,000	
8,940	10,477	10,290	53371 Leased Equipment	18,000	18,000	
215	211	100	53509 IMC Printing/Copies	100	100	
		100	53515 Motor Pool	100	100	
		100	53520 Rental Vehicle	100	100	
3,761	4,370		53610 Equipment Repair	5,000	5,000	
<u>544,486</u>	<u>533,003</u>	<u>528,349</u>		<u>635,500</u>	<u>635,500</u>	
448			55911 Bad Debt Expense			
<u>448</u>						
		5,506	57010 Equipment >\$5,000	10,000	10,000	
		<u>5,506</u>		<u>10,000</u>	<u>10,000</u>	
<u>1,124,327</u>	<u>1,122,368</u>	<u>1,325,950</u>		<u>1,477,700</u>	<u>1,477,700</u>	
466,067	434,953					

**BUDGET SALARY DETAIL  
2024-2025**

**COST CENTER: DINING SERVICES - COOS CAMPUS**

<b>POSITION</b>	<b>FTE</b>	<b>AMOUNT</b>
10 HR PT CLASS SAL	0.48	14791
CLASS SAL FT	1.00	28912
CLASS SAL FT	1.00	33634
CLASS SAL FT	1.00	33634
CLASS SAL FT	1.00	33634
CLASS SAL FT	1.00	28912
CLASS SAL FT	1.00	31907
CLASS SAL FT	1.00	33634
CLASS SAL FT	1.00	39020
EXTERNSHIPS	1.94	55000
MGMT SAL FT	1.00	55847
PT 20HR CLASSIFIED	0.78	25437
PT CASUAL/TEMPORARY	0.25	7000
SUPR/CONF FT	1.00	49661
-----		
	13.45	471023

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 8541 Conferences - Other**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
-97,783	-88,927	-95,000	31020 Unreserved - Undesignated	-95,000	-95,000	
-97,783	-88,927	-95,000		-95,000	-95,000	
-97,783	-88,927	-95,000		-95,000	-95,000	
	-1,610	-39,042	44640 Conferencing Fees	-39,042	-39,042	
	-1,610	-39,042		-39,042	-39,042	
	-1,610	-39,042		-39,042	-39,042	
		10,000	51417 PT Casual/Temporary	10,000	10,000	
		10,000		10,000	10,000	
<b>FTE:</b>		<b>0.36</b>		<b>FTE:</b>	<b>0.35</b>	<b>0.35</b>
		120	52110 Workers Compensation	120	120	
		45	52113 Unemployment Expense	45	45	
		840	52120 Taxes	840	840	
		1,005		1,005	1,005	
	482	2,423	53111 General Supplies	2,423	2,423	
		37,395	53171 Equipment < \$5,000	25,000	25,000	
		500	53319 Meeting Expenses	500	500	
		2,500	53321 Purchased Services	2,500	2,500	
		300	53515 Motor Pool	300	300	
		500	53518 Bus - Southwestern	500	500	
	482	43,618		31,223	31,223	



**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 8541 Conferences - Other**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
8,856	_____	_____	55911 Bad Debt Expense	_____	_____	
8,856						
_____	_____	57,605	57010 Equipment > \$5,000	70,000	70,000	
		57,605		70,000	70,000	
8,856	482	112,228		112,228	112,228	
-88,927	-90,055	-21,814		-21,814	-21,814	

**BUDGET SALARY DETAIL**  
**2024-2025**

**COST CENTER: CONFERENCES - OTHER - COOS CAMPUS**

<b>POSITION</b>	<b>FTE</b>	<b>AMOUNT</b>
PT CASUAL/TEMPORARY	0.35	10000
	0.35	10000

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 8542 Conferences - Projects**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
-151,271	-151,271	-150,000	31020 Unreserved - Undesignated	-150,000	-150,000	
-151,271	-151,271	-150,000		-150,000	-150,000	
-151,271	-151,271	-150,000		-150,000	-150,000	
		-99,000	44690 Other Fees	-99,000	-99,000	
		-99,000		-99,000	-99,000	
		-99,000		-99,000	-99,000	
		6,000	51218 FT Other Faculty	6,000	6,000	
		10,000	51811 Honorariums	10,000	10,000	
		16,000		16,000	16,000	
<b>FTE: 0.36 FTE: 0.35 0.35</b>						
		192	52110 Workers Compensation	192	192	
		2,400	52111 PERS Debt Service	2,400	2,400	
		1,268	52112 PERS Retirement	1,268	1,268	
		72	52113 Unemployment Expense	72	72	
		13,521	52120 Taxes	8,621	8,621	
		17,453		12,553	12,553	
		6,000	53111 General Supplies	6,000	6,000	
		100	53112 Postage & Shipping	100	100	
		3,000	53130 Donations	3,000	3,000	
		16,432	53137 Catering/Meals	16,432	16,432	
		150,000	53171 Equipment < \$5,000	150,000	150,000	
		10,000	53217 Field Trip	14,900	14,900	

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 8542 Conferences - Projects**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	Actual	Adjusted Budget		Recommended	Approved	Adopted
		200	53312 Outside Printing Services	200	200	
		2,000	53319 Meeting Expenses	2,000	2,000	
		5,000	53321 Purchased Services	5,000	5,000	
		1,000	53509 IMC Printing/Copies	1,000	1,000	
		4,400	53515 Motor Pool	4,400	4,400	
		4,400	53518 Bus - Southwestern	4,400	4,400	
		207	53520 Rental Vehicle	207	207	
		202,739		207,639	207,639	
		236,192		236,192	236,192	
-151,271	-151,271	-12,808		-12,808	-12,808	

**BUDGET SALARY DETAIL**  
**2024-2025**

**COST CENTER: CONFERENCES - PROJECTS - COOS CAMPUS**

<b>POSITION</b>	<b>FTE</b>	<b>AMOUNT</b>
HONORARIUMS	0.35	10000
	0.35	10000

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 8551 OR Coast Culinary Institute**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
3,524,383	3,837,043		31020 Unreserved - Undesignated			
3,524,383	3,837,043					
3,524,383	3,837,043					
-544,520	-380,438	-1,940,400	44010 Tuition	-1,938,000	-1,938,000	
-128,118	-130,565		44501 Per Credit Fee			
-35,035	-33,033		44510 Per Class Fees			
-388,719	-413,780		44560 Registration Fees			
-1,096,391	-957,816	-1,940,400		-1,938,000	-1,938,000	
-2,232	-1,298	-1,500	45003 Supplies Sales	-1,500	-1,500	
-16,999	-30,988	-10,000	45012 Fundraiser Sales	-10,000	-10,000	
-61		-500	45015 Vending Sales	-500	-500	
-1,290			45217 Expense Reimbursements			
-5,094	-8,917		45290 Miscellaneous			
-25,676	-41,203	-12,000		-12,000	-12,000	
		500,000	49990 Beginning Fund Balance (Budget)	500,000	500,000	
		500,000		500,000	500,000	
-1,122,067	-999,019	-1,452,400		-1,450,000	-1,450,000	
91,099	92,921	92,921	51111 FT Management	96,675	96,675	
		1,440	51112 Other Management			
171,400	138,430	180,400	51211 FT Faculty	193,500	193,500	
20,062	5,698	25,000	51212 FT Faculty Overloads	25,000	25,000	

**8551 OR Coast Culinary Institute**

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 8551 OR Coast Culinary Institute**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
30,716	32,476	30,000	51213 FT Summer Faculty	30,000	30,000	
		10,000	51218 FT Other Faculty	10,000	10,000	
6,000		7,000	51226 FT Faculty Coaching	7,000	7,000	
8,390	25,146	20,000	51311 PT Faculty	20,000	20,000	
	979		51316 PT Teachers Aids			
	7,000		51326 PT Coaching			
20,067	30,387	29,932	51411 FT Classified	30,368	30,368	
		1,000	51412 Classified Overtime	1,000	1,000	
18,336			51415 PT 20HR Classified			
	1,029	15,000	51417 PT Casual/Temporary	15,000	15,000	
812			51517 MASSC Temporary			
54,763	46,369	46,369	51521 FT Specialist	48,242	48,242	
		21,769	51525 Other Salaries	18,975	18,975	
		10,000	51659 General Student Employment	10,000	10,000	
<u>421,645</u>	<u>380,435</u>	<u>490,831</u>		<u>505,760</u>	<u>505,760</u>	
<b>FTE: 6.50</b>	<b>5.73</b>	<b>7.41</b>		<b>FTE: 7.38</b>	<b>7.38</b>	
106,708	105,665	116,237	52105 Employee Health Insurance-Employ	140,975	140,975	
19,125	15,300	15,300	52106 HSA Employer Contributions	13,600	13,600	
67	63	65	52107 EAP	65	65	
1,051	987	1,189	52108 LT Disability Insurance	12,419	12,419	
839	718	706	52109 Life Insurance	706	706	
1,596	1,685	2,919	52110 Workers Compensation	3,074	3,074	
45,334	41,507	69,875	52111 PERS Debt Service	76,922	76,922	
50,501	46,555	38,432	52112 PERS Retirement	39,677	39,677	
1,851	1,708	2,187	52113 Unemployment Expense	2,276	2,276	

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 8551 OR Coast Culinary Institute**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
32,505	28,839	40,550	52120 Taxes	42,151	42,151	
259,577	243,026	287,460		331,865	331,865	
5,001	4,010	5,000	53108 Promotional Materials & Services	8,000	8,000	
27,958	9,345	16,000	53111 General Supplies	15,000	15,000	
883	1,580	3,000	53112 Postage & Shipping	3,000	3,000	
30,847	38,361	32,500	53118 Class & Lab Supplies	25,000	25,000	
21,225	22,728	21,000	53119 Uniforms	20,000	20,000	
926	755	3,000	53125 Credit Card Fees	3,000	3,000	
		27	53126 Bank Service Charges	27	27	
		565	53129 Awards & Trophies	1,065	1,065	
118,413	142,652	140,000	53135 Food Supplies	140,000	140,000	
142		500	53151 Gasoline/Fuel/Propane	1,000	1,000	
1,571	5,234	12,000	53171 Equipment < \$5,000	10,000	10,000	
2,310	3,963	8,000	53211 Operational Travel	4,000	4,000	
		1,500	53212 Recruitment Travel	4,000	4,000	
		1,000	53216 Staff Development Travel	3,000	3,000	
		2,000	53217 Field Trip	2,000	2,000	
29,981	42,440	51,573	53219 Out of State Travel	40,000	40,000	
		500	53312 Outside Printing Services	500	500	
	7,500	13,000	53316 Advertising	10,000	10,000	
11,451	11,619	11,000	53321 Purchased Services	6,000	6,000	
2,626	3,626	5,500	53331 Dues & Fees	4,000	4,000	
14,263	17,294	20,074	53334 Natural Gas	20,890	20,890	
15,529	16,294	20,321	53335 Electricity	22,862	22,862	
7,373	6,585	9,916	53336 Water & Sewage	10,319	10,319	
6,320	6,914	11,002	53337 Sanitation Services	11,662	11,662	
15,997	16,385	32,200	53357 Contracted Services & Speakers	20,200	20,200	



**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 8551 OR Coast Culinary Institute**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
8,284	8,555	13,875	53370 Insurance	14,700	14,700	
1,731	1,731	2,000	53371 Leased Equipment	2,000	2,000	
14,841	7,257	12,000	53441 New Books for Resale	10,000	10,000	
4,805	5,032	3,000	53509 IMC Printing/Copies	3,000	3,000	
599	864	500	53515 Motor Pool	500	500	
838	557	1,000	53520 Rental Vehicle	1,000	1,000	
2,024	12,738	17,000	53610 Equipment Repair	14,807	14,807	
		1,346	53630 Minor Building Repair			
		400	53708 DVD/Video/CD			
<u>345,938</u>	<u>394,017</u>	<u>472,299</u>		<u>431,532</u>	<u>431,532</u>	
38,038	26,009	35,000	55111 Student Aid	25,000	25,000	
		67,200	55898 Miscellaneous Disbursement	67,200	67,200	
		20,000	55911 Bad Debt Expense	20,000	20,000	
		5,000	55920 Debt Issuance Amortization	5,000	5,000	
<u>38,038</u>	<u>26,009</u>	<u>127,200</u>		<u>117,200</u>	<u>117,200</u>	
14,760	17,441	20,000	57010 Equipment >\$5,000	15,000	15,000	
<u>14,760</u>	<u>17,441</u>	<u>20,000</u>		<u>15,000</u>	<u>15,000</u>	
		-500,000	59995 Unappropriated Fund Balance	-500,000	-500,000	
		-500,000		-500,000	-500,000	
<u>1,079,958</u>	<u>1,060,928</u>	<u>897,790</u>		<u>901,357</u>	<u>901,357</u>	
<u>3,482,274</u>	<u>3,898,951</u>	<u>-554,610</u>		<u>-548,643</u>	<u>-548,643</u>	

**BUDGET SALARY DETAIL  
2024-2025**

**COST CENTER: OR COAST CULINARY INSTITUTE - COOS CAMPUS**

<b>POSITION</b>	<b>FTE</b>	<b>AMOUNT</b>
FACULTY FT	1.00	68500
FACULTY FT	1.00	60500
FACULTY FT	1.00	64500
FT CLASSIFIED	1.00	30368
FT FACULTY COACHING	0.00	7000
FT FACULTY OVERLOADS	0.00	20000
FT OTHER FACULTY	0.00	10000
FT SPECIALIST	1.00	48242
FT SUMMER FACULTY	0.00	30000
MGMT SAL FT	1.00	96675
PT CASUAL/TEMPORARY	0.53	15000
PT FACULTY	0.32	20000
STUDENT EMPLOYMENT	0.53	15000
	<b>7.38</b>	<b>485785</b>

**Southwestern Oregon Community College  
2024-2025**

**Cost Center -- 8661 Empire Lakes Community Bldg**

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>		<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
-30,343	-30,343		30010 Contributed Capital			
-40,980	-40,980		30030 Investment in Capital Assets			
-71,323	-71,323					
<u>-84,509</u>	<u>-135,454</u>	<u>-40,000</u>	31020 Unreserved - Undesignated	<u>-40,000</u>	<u>-40,000</u>	
-84,509	-135,454	-40,000		-40,000	-40,000	
<u>-155,831</u>	<u>-206,777</u>	<u>-40,000</u>		<u>-40,000</u>	<u>-40,000</u>	
-72,000	-72,000	-72,000	45213 Building Rental	-72,000	-72,000	
-72,000	-72,000	-72,000		-72,000	-72,000	
<u>-72,000</u>	<u>-72,000</u>	<u>-72,000</u>		<u>-72,000</u>	<u>-72,000</u>	
	30	500	53111 General Supplies	500	500	
1,967	630	10,000	53321 Purchased Services	10,000	10,000	
2,145	2,315	2,783	53370 Insurance	3,130	3,130	
8,975	437	50,749	53610 Equipment Repair	50,402	50,402	
13,087	3,413	64,032		64,032	64,032	
<u>13,087</u>	<u>3,413</u>	<u>64,032</u>		<u>64,032</u>	<u>64,032</u>	
-214,744	-275,364	-47,968		-47,968	-47,968	
<u>2,188,071</u>	<u>2,729,688</u>	<u>-1,487,959</u>		<u>-1,469,177</u>	<u>-1,469,177</u>	

**Southwestern Oregon Community College  
2024-2025**

**Fund -- 57 Enterprise Fund**

<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Adjusted Budget</u>		<u>2024-2025</u> <u>Recommended</u>	<u>2024-2025</u> <u>Approved</u>	<u>2024-2025</u> <u>Adopted</u>
			<b>8515 Newmark - Operating</b>			
33,025	34,323	35,664	59041 Transfer to Debt Service	37,211	37,211	
33,025	34,323	35,664		37,211	37,211	
33,025	34,323	35,664		37,211	37,211	
33,025	34,323	35,664		37,211	37,211	
			<b>8521 Student Housing</b>			
86,848	92,875	93,782	59010 Transfer to General Fund	100,970	100,970	
		45,306	59029 Transfer to Reserve Fund	24,392	24,392	
141,694	145,437	149,346	59041 Transfer to Debt Service	153,694	153,694	
228,542	238,312	288,434		279,056	279,056	
228,542	238,312	288,434		279,056	279,056	
140,978	122,307	105,836	60001 Interest Expense	88,801	88,801	
448,391	406,456	420,450	60002 Principal Payment	432,501	432,501	
		375	60003 Debt Service Admin	375	375	
589,368	528,764	526,661		521,677	521,677	
589,368	528,764	526,661		521,677	521,677	
817,910	767,076	815,095		800,733	800,733	

**Southwestern Oregon Community College  
2024-2025**

**Fund -- 57 Enterprise Fund**

<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Adjusted Budget</u>		<u>2024-2025</u> <u>Recommended</u>	<u>2024-2025</u> <u>Approved</u>	<u>2024-2025</u> <u>Adopted</u>
		21,814	<b>8541 Conferences - Other</b>			
		21,814	59057 Transfer to Enterprise Fund	21,814	21,814	
		21,814		21,814	21,814	
		21,814		21,814	21,814	
		12,808	<b>8542 Conferences - Projects</b>			
		12,808	59057 Transfer to Enterprise Fund	12,808	12,808	
		12,808		12,808	12,808	
		12,808		12,808	12,808	
		88,545	<b>8551 OR Coast Culinary Institute</b>			
	80,985	88,545	59010 Transfer to General Fund	88,545	88,545	
		78,154	59029 Transfer to Reserve Fund	78,154	78,154	
43,532	44,453	45,448	59041 Transfer to Debt Service	46,535	46,535	
43,532	125,438	212,147		213,234	213,234	
43,532	125,438	212,147		213,234	213,234	
55,752	46,487	34,746	60001 Interest Expense	22,509	22,509	

**Southwestern Oregon Community College  
2024-2025**

**Fund -- 57 Enterprise Fund**

<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Adjusted Budget</u>		<u>2024-2025</u> <u>Recommended</u>	<u>2024-2025</u> <u>Approved</u>	<u>2024-2025</u> <u>Adopted</u>
			<b>8551 OR Coast Culinary Institute</b>			
255,485	295,331	307,717	60002 Principal Payment	312,900	312,900	
311,236	341,817	342,463		335,409	335,409	
311,236	341,817	342,463		335,409	335,409	
354,768	467,255	554,610		548,643	548,643	
			<b>8661 Empire Lakes Community Bldg</b>			
	40,000	40,000	59029 Transfer to Reserve Fund	40,000	40,000	
	40,000	40,000		40,000	40,000	
	40,000	40,000		40,000	40,000	
7,967	7,967	7,968	60001 Interest Expense	7,968	7,968	
7,967	7,967	7,968		7,968	7,968	
7,967	7,967	7,968		7,968	7,968	
7,967	47,967	47,968		47,968	47,968	
1,213,671	1,316,621	1,487,959		1,469,177	1,469,177	

# **STUDENT CLUB FUND**

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





**Southwestern Oregon Community College District**  
**Student Clubs Fund Summary**  
**Fiscal Year 2024 - 2025**

<u>2021-2022</u> Actual	<u>2022-2023</u> Actual	<u>2023-2024</u> Adjusted Budget		<u>2024-2025</u> Recommended	<u>2024-2025</u> Approved	<u>2024-2025</u> Adopted
<b><u>RESOURCES:</u></b>						
-180,584	-193,902		31 Fund Balance			
		-35,000	44 Tuition And Fee Revenues	-35,000	-35,000	
-163,953	-268,715	-253,000	45 Other Revenues	-253,000	-253,000	
-2,263	-5,184	-2,000	48 Transfer From Other Funds	-2,000	-2,000	
		-150,000	49 Fund Balance	-150,000	-150,000	
-346,799	-467,801	-440,000		-440,000	-440,000	
<b><u>REQUIREMENTS:</u></b>						
	1,143	10,000	51 Personnel Services	10,000	10,000	
	98	3,000	52 Payroll Costs/Benefits	3,000	3,000	
146,091	243,120	332,000	53 Materials And Services	332,000	332,000	
3,073	7,924	15,000	55 Other Expenses	15,000	15,000	
		50,000	57 Equipment	50,000	50,000	
3,849	444	30,000	59 Transfers	30,000	30,000	
193,787	215,073		59 Unappropriated Fund Balance			
346,799	467,801	440,000		440,000	440,000	

**BUDGET SALARY DETAIL**  
**2024-2025**

**COST CENTER: GENERAL T&A - COOS CAMPUS**

<b>POSITION</b>	<b>FTE</b>	<b>AMOUNT</b>
PERSONNEL SERVICES	0.35	10000
	0.35	10000

# **APPENDIX**

Southwestern Oregon Community College  
Salaries Distributed to Multiple Cost Centers  
2024-2025

<b>Unit Name</b>	<b>Unit</b>	<b>FTE</b>	<b>Amount</b>	<b>Position</b>
Dean of LDC	2110	0.50	24326	CLASS SAL FT
Dean of CTE	2111	0.50	24326	CLASS SAL FT
		1.00	48652	
Talent Search	6662	0.33	20104	MGMT SAL FT
Talent Search2	6676	0.33	20104	MGMT SAL FT
Upward Bound	6685	0.34	20713	MGMT SAL FT
		1.00	60921	
Student Services Admin	2401	0.75	37644	FT SPECIALIST
Campus Veteran Grant	6303	0.25	12548	FT SPECIALIST
		1.00	50192	
Physical Education	1404	0.87	56115	FACULTY FT
Baseball-men	4157	0.13	8385	FT COACHING
		1.00	64500	
Student Activities	4005	0.50	27629	FT SPECIALIST
Student Rec Center	4011	0.50	27629	FT SPECIALIST
		1.00	55258	
SBDC-G.F.Support	6100	0.20	13310	MGMT SAL FT
SBDC-OBDD	6101	0.60	39931	MGMT SAL FT
SBDC-SBA Grant	6122	0.20	13310	MGMT SAL FT
		1.00	66551	
Physical Education	1404	0.87	71775	FACULTY FT
Wrestling-men	4149	0.13	10725	FT COACHING
		1.00	82500	
Talent Search	6662	0.33	12547	CLASS SAL FT
Talent Search2	6676	0.33	12547	CLASS SAL FT
Upward Bound	6685	0.34	12928	CLASS SAL FT
		1.00	38022	

Southwestern Oregon Community College  
Salaries Distributed to Multiple Cost Centers  
2024-2025

<b>Unit Name</b>	<b>Unit</b>	<b>FTE</b>	<b>Amount</b>	<b>Position</b>
Student Rec Center	4011	0.87	41207	FT SPECIALIST
Wrestling - Women	4145	0.13	6158	FT SPECIALIST
		1.00	47365	
Recruiting	2404	0.83	42028	MGMT SAL FT
Soccer-Mens	4153	0.17	8609	MGMT SAL FT
		1.00	50637	
R&R - CCR&R	6143	0.50	21275	CLASS SAL FT
Focused CC Network	6174	0.50	21275	CLASS SAL FT
		1.00	42550	
Instructional Supervision - Curry	2101	0.50	43718	MGMT SAL FT
Gen to College Support - Curry	3209	0.50	43718	MGMT SAL FT
		1.00	87436	
Counseling & Advising	2403	0.12	5470	PT SPECIALIST
New Beginnings for Tribal Students	6385	0.38	16409	PT SPECIALIST
		0.50	21879	
Career Pathways	6841	0.87	57370	FT SPECIALIST
SNAP 50/50	6842	0.03	1978	FT SPECIALIST
Vocational Rehab	6844	0.10	6594	FT SPECIALIST
		1.00	65942	

Southwestern Oregon Community College  
Salaries Distributed to Multiple Cost Centers  
2024-2025

<b>Unit Name</b>	<b>Unit</b>	<b>FTE</b>	<b>Amount</b>	<b>Position</b>
Custodial	3305	0.50	19438	CLASS SAL FT
Newmark Center	8515	0.50	19438	CLASS SAL FT
		1.00	38876	
Physical Education	1404	0.87	59595	FACULTY FT
Track	4154	0.13	8905	FT COACHING
		1.00	68500	
Baby Promise	6139	0.10	7138	MGMT SAL FT
R&R-CCR&R	6143	0.80	57103	MGMT SAL FT
SOELPDC	6158	0.10	7138	MGMT SAL FT
		1.00	71379	
Plant Operations	3301	0.50	18544	CLASS SAL FT
Motor Pool	3208	0.50	18544	CLASS SAL FT
		1.00	37088	
R&R-CCR&R	6143	0.90	49257	FT SPECIALIST
Baby Promise	6139	0.10	5473	FT SPECIALIST
		1.00	54730	
Financial Aid	3201	0.50	45484	MGMT SAL FT
Student Success Center	2402	0.50	45484	MGMT SAL FT
		1.00	90968	

Southwestern Oregon Community College  
Salaries Distributed to Multiple Cost Centers  
2024-2025

Unit Name	Unit	FTE	Amount	Position
Baby Promise	6139	0.80	39310	FT SPECIALIST
R&R-CCR&R	6143	0.20	9828	FT SPECIALIST
		<u>1.00</u>	<u>49138</u>	
Preschool Promise Coaching	6148	0.50	25561	FT SPECIALIST
Preschool Promise Admin	6149	0.50	25561	FT SPECIALIST
		<u>1.00</u>	<u>51122</u>	
Talent Search	6661	0.80	38082	FT SPECIALIST
OCF-Out-of-School Initiative	6690	0.20	9521	FT SPECIALIST
		<u>1.00</u>	<u>47603</u>	
Talent Search	6661	0.40	15856	PT SPECIALIST
OCF-Out-of-School Initiative	6690	0.10	3964	PT SPECIALIST
		<u>0.50</u>	<u>19820</u>	

Southwestern Oregon Community College  
FY 24-25 Budgeted Transfers In

Account Code	Description	Amount
10 0000 01 00 48025	General Operations: Transfer from Special Projects	-1,251,000
10 0000 01 00 48029	General Operations: Transfer from Reserve Fund	-250,000
10 0000 01 00 48036	General Operations: Transfer from Plant Fund	-250,000
10 0000 01 00 48057	General Operations: Transfer from Enterprise Fund	-189,515
10 0000 01 00 48064	General Operations: Transfer from T&A Fund	-30,000
		<b>-1,970,515</b>
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	-20,500
25 6471 01 00 48010	IT Development: Transfer from General Fund	-20,500
25 7999 01 00 48010	Unallocated Budget: Transfer from General Fund	-1,250,000
		<b>-1,331,000</b>
29 8603 01 00 48010	General Purpose: Transfer from General Fund	-250,000
29 8805 01 00 48057	Student Housing Reserve: Transfer from Enterprise Fund	-24,392
29 8806 01 00 48057	OCCI Reserve: Transfer from Enterprise Fund	-78,154
29 8809 01 00 48057	Neighborhood Facility Reserve: Transfer from Enterprise Fund	-40,000
		<b>-392,546</b>
36 8001 01 00 48010	Budget Authority: Transfer from General Fund	-456,000
		<b>-456,000</b>
41 8901 01 00 48010	Debt Service: Transfer from General Fund	-224,158
41 8903 01 00 48010	Curry Campus Debt Service: Transfer from General Fund	-231,488
41 8904 01 00 48010	Student Rec Center: Transfer from General Fund	-664,692



Southwestern Oregon Community College  
FY 24-25 Budgeted Transfers In

Account Code	Description	Amount
41 8905 01 00 48010	Dryvit: Transfer from General Fund	-38,344
41 8906 01 00 48010	PERS UAL: Transfer from General Fund	-2,500
41 8908 01 00 48010	Energy Savings: Transfer From General Fund	-289,088
41 8908 01 00 48057	Energy Savings: Transfer from Enterprise Fund	-237,440
41 8909 01 00 48010	Health & Science Bond: Transfer from General Fund	-332,975
		<b>-2,020,685</b>
53 3202 01 00 48010	Print Shop: Transfer from General Fund	-53,867
53 3208 01 00 48010	Motor Pool: Transfer from General Fund	-37,450
53 3212 01 00 48010	Mail Center: Transfer from General Fund	-12,918
		<b>-104,235</b>
57 8521 01 00 48057	Student Housing: Transfer from Enterprise Fund	-34,622
		<b>-34,622</b>
64 5005 01 00 48010	General T&A: Transfer from General Fund	-2,000
		<b>-2,000</b>
	<b>Total Transfers In:</b>	<b>-6,311,603</b>

Southwestern Oregon Community College  
FY 24-25 Budgeted Transfers Out

Account Code	Description	Amount
10 0000 01 00 59025	General Operations: Transfer to Special Projects	1,291,000
10 0000 01 00 59029	General Operations: Transfer to Reserve Fund	250,000
10 0000 01 00 59041	General Operations: Transfer to Debt Service Fund	1,472,243
10 0000 01 00 59053	General Operations: Transfer to Internal Service Fund	104,235
10 1911 01 00 59025	Small Business Development Center: Transfer to Special Project	40,000
10 3301 01 00 59036	Plant Operations: Transfer to Plant Fund	456,000
10 3301 01 00 59041	Plant Operations: Transfer to Debt Service	289,087
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	21,915
		<b>3,926,480</b>
25 6460 01 00 59010	Facility Use Fees: Transfer to General Fund	1,000
25 7999 01 00 59010	Unallocated Budget: Transfer to General Fund	1,250,000
		<b>1,251,000</b>
29 8603 01 00 59010	General Purpose: Transfer to General Fund	250,000
		<b>250,000</b>
36 8001 01 00 59010	Budget Authority: Transfer to General Fund	250,000
		<b>250,000</b>
57 8515 01 00 59041	Newmark - Operating: Transfer to Debt Service	37,211
57 8521 01 00 59010	Student Housing: Transfer to General Fund	100,970
57 8521 01 00 59029	Student Housing: Transfer to Reserve Fund	24,392
57 8521 01 00 59041	Student Housing: Transfer to Debt Service	153,694

Southwestern Oregon Community College  
FY 24-25 Budgeted Transfers Out

Account Code	Description	Amount
57 8541 01 00 59057	Conferences - Other: Transfer to Enterprise Fund	21,814
57 8542 01 00 59057	Conferences - Projects: Transfer to Enterprise Fund	12,808
57 8551 01 00 59010	OR Coast Culinary Institute: Transfer to General Fund	88,545
57 8551 01 00 59029	OR Coast Culinary Institute: Transfer to Reserve Fund	78,154
57 8551 01 00 59041	OR Coast Culinary Institute: Transfer to Debt Service	46,535
57 8661 01 00 59029	Empire Lakes Community Bldg: Transfer to Reserve Fund	40,000
		<b>604,123</b>
64 5005 01 00 59010	General T&A: Transfer to General Fund	30,000
		<b>30,000</b>
	<b>Total Transfers Out:</b>	<b>6,311,603</b>

## Southwestern Oregon Community College Glossary

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.