



Southwestern Oregon Community College – Adopted Budget 2025-2026

SOUTHWESTERN OREGON COMMUNITY COLLEGE

TABLE OF CONTENTS

FY2025-2026 Budget

Unit #	DESCRIPTION	Page #	Unit #	DESCRIPTION	Page #
	Table of Contents				
	Budget Committee	7	1414	Dental Assisting	102
	Budget Message	9	1501	Forestry/Natural Resources	104
	Developing the Budget	22	1502	Apprenticeship	107
	Budget Calendar	24	1505	Agroecology	108
	Budget Structure	25	1508	Manufacturing Tech	111
	Summary - All Funds	29	1701	Misc Instruction - FT/PT Overload	114
	2025-2026 Budget - All Funds	31	1702	Summer School	117
	General Fund:	33	1808	E-Learning	119
	General Fund Summary	34	1809	Community Education	120
	Property Tax Summary	35	1902	Fire Science	123
			1909	Adult & Pre-College	126
1101	Fine Arts	36	2101	Instructional Supervision	129
1102	Music	39	2102	Library	132
1103	Speech	41	2103	Media Services	135
1104	Foreign Language	44	2107	Instructional Staff Development	136
1105	English	45	2110	Dean LDC	137
1106	History & Political Science	48	2111	Dean CTE	140
1110	Human Development	50	2401	Student Services Admin	143
1205	Computer Technology	52	2402	Student Success Center	146
1207	Honors Program	55	2403	Counseling and Advising	149
1209	Business	56	2404	Student Recruitment	152
1302	Chemistry	59	2405	Disability Student Services	155
1303	Engineering	62	2406	Miscellaneous Student Services	158
1304	Mathematics	63	2407	Student Retention	161
1305	Earth Sciences	66	2409	New Student Orientation	162
1310	Tutorial	69	2410	IDEA	163
1311	Physics	71	2411	SWOCC Leadership	164
1312	Anthropology & Sociology	74	2412	Academic Partnerships	165
1313	Psychology	77	2413	Graduation	168
1315	Alied Health Biological Science	80	3101	Board of Education	169
1316	General Biological Science	83	3102	Presidents Office	170
1400	Pharmacy Tech	86	3104	Development	173
1402	Medical Assistant	87	3105	Communications	175
1403	Early Childhood Ed	88	3107	Grant Development	178
1404	Physical Education	91	3108	Accreditation	179
1405	Nursing	94	3109	In-Service	180
1406	Justice Services	97	3114	Institutional Effectiveness	181
1408	Emergency Medical Technician	98	3116	Information Technologies	184
1410	Digital Design	101	3117	Tech Equipment Replacement	187

SOUTHWESTERN OREGON COMMUNITY COLLEGE
TABLE OF CONTENTS
FY2025-2026 Budget

<u>Unit #</u>	<u>DESCRIPTION</u>	<u>Page #</u>	<u>Unit #</u>	<u>DESCRIPTION</u>	<u>Page #</u>
3201	Financial Aid Services	188	4159	Athletic Supervision	279
3203	Business Services	191	4161	Athletics Playoffs	2783
3205	Human Resources	194			
3206	Retirement	197		<u>General Fund - Curry County:</u>	
3207	Professional Services	198	1701	Misc Instruction - FT/PT Overload - Curry	284
3209	General to College Support	199	1809	Community Education - Curry	287
3210	Employee Appreciation	202	2101	Instructional Supervision - Curry	288
3211	Admin Services	203	2402	Student Services Admin - Curry	290
3213	Community Standards	206	3209	General to College Support - Curry	293
3301	Facilities	208	3301	Facilities - Curry	296
3302	Building Maintenance	211			
3303	Grounds Maintenance	214		<u>General Fund - Nondepartmental-Debt Service/Transfers:</u>	
3304	Campus Safety	217	0000	General Operations	299
3305	Custodial	220	1911	Small Business Development Center	299
3601	Operating Loan	223	3301	Facilities	299
3701	Student Support	224	3601	Operating Loan	299
3702	Student Aid - Other	225	4009	Student Government/ASG	300
3714	General Student Employment	226	4011	Student Rec Center	300
3715	Student Work Program	228			
3901	Contingency/Unappropriated	230		<u>Financial Aid Fund:</u>	301
4005	Student Activities	231		Summary	303
4009	Student Government--ASG	234	4302	Fed Pell Account	304
4011	Student Rec Center	236	4304	Fed SEOG Account	305
4015	Laker One Card	239	4333	Fed Work Study (FWS)	306
4144	Swimming (COED)	240	4334	FWS - Community Service	309
4145	Wrestling (Women)	243	4501	State Opportunity Grants	310
4146	Esports	246	4601	Oregon Scholarships	311
4148	Golf (COED)	247	4602	Oregon Promise	312
4149	Wrestling (Men)	249	4603	Oregon Tribal Student Grant	313
4150	Cross Country (COED)	252	4701	Federal Stafford Loans	314
4151	Basketball (Men)	255	4711	Federal Plus Loans	315
4152	Basketball (Women)	258	4722	Alaska Loans	316
4153	Soccer (Men)	261	4733	Alternative Loans	317
4154	Track (COED)	264	4801	Outside Agency Scholarships	318
4155	Volleyball (Women)	267			
4156	Soccer (Women)	270		<u>Financial Aid Fund - Nondepartmental-Transfers:</u>	
4157	Baseball (Men)	273	4333	Fed Work Study (FWS)	319
4158	Softball (Women)	276			

SOUTHWESTERN OREGON COMMUNITY COLLEGE
TABLE OF CONTENTS
FY2025-2026 Budget

<u>Unit #</u>	<u>DESCRIPTION</u>	<u>Page #</u>	<u>Unit #</u>	<u>DESCRIPTION</u>	<u>Page #</u>
	<u>Special Projects Fund:</u>	321		<u>Internal Service Fund</u>	359
	Summary	323		Summary	361
	Grants, Contracts, & Projects Detail	324	3202	Print Shop	362
			3208	Motor Pool	365
			3212	Mail Center	368
	<u>Reserve Fund:</u>	327		<u>Enterprise Fund:</u>	369
	Summary	329		Summary	371
8601	General Insurance Reserve	330	8512	Campus Store	372
8602	Athletic Reserve	333	8515	Newmark Center / Operations	377
8603	General Purpose	334	8521	Student Housing Operations	381
8801	Fitness Center Reserve	335	8531	Dining Services	386
8803	Vending Reserve	336	8541	Conferences/Other	390
8805	Student Housing Reserve	337	8542	Conferences/Projects	393
8806	OCCI Reserve	338	8551	Oregon Coast Culinary Institute	395
8808	Dining Services Reserve	339	8661	Empire Lakes Community Building	400
8809	Neighborhood Facility Reserve	340			
	<u>Reserve Fund - Nondepartmental-Transfers/Debt Service:</u>			<u>Enterprise Fund - Nondepartmental-Transfers/Debt Service:</u>	
8603	General Purpose	341	8515	Newmark Center / Operations	401
			8521	Student Housing Operations	401
	<u>Plant Fund:</u>	343	8541	Conferences/Other	401
	Summary	345	8542	Conferences/Projects	402
	Planned Public Improvements	346	8551	Oregon Coast Culinary Institute	402
	Three Year Facilities Maintenance Plan	347	8661	Empire Lakes Community Building	402
	<u>Debt Service Fund:</u>	351		<u>Student Club Fund:</u>	405
	Summary	353		Summary	407
	Debt Payment Schedule	355			
	<u>Debt Service Fund - Nondepartmental-Debt Service:</u>		<u>A p p e n d i x:</u>		409
8901	Debt Service	356		Salary Distribution to Multiple Cost Centers	410
8903	Curry Campus Debt Service	356		Transfers In	413
8904	Student Rec Center	356		Transfers Out	416
8905	Dryvit	356		Glossary	417
8906	PERS UAL	357		Affidavit of Publication	421
8908	Energy Savings	357		Notice of Budget Hearing CC1	422
8909	Health & Science Bond	357			

SOUTHWESTERN OREGON COMMUNITY COLLEGE

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

BOARD OF EDUCATION

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

CITIZENS' BUDGET COMMITTEE

Mark Lane	Term expires: 06/30/2027
Mike Gaudette	Term expires: 06/30/2025
Sally Jaeggli	Term expires: 06/30/2025
Diane Buche	Term expires: 06/30/2027
Skaidra Scholey	Term expires: 06/30/2027
Timm Slater	Term expires: 06/30/2025
Bradford McKeown	Term expires: 06/20/2025

PRESIDENT’S BUDGET MESSAGE
Fiscal Year 2025-2026
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 everything 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 and 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.

Student success remains at the forefront of decision-making and planning processes, evidenced by receipt of the Leah Meyer Austin Award by Achieving the Dream (ATD), a national organization for advancing community colleges as accessible hubs of learning, credentialing, and economic mobility. For the last two decades, improving student success has been a priority. With a graduation rate of 14 percent in 2010-11 using data and committing resources to reduce equity gaps has improved our graduation rate to 40 percent, twice the national average.

Specifically, we have improved our credit completion ratio, gateway writing completion, first-year persistence for students over 26, those who attend part-time or are first-generation. However, our work is not done, and we continue to budget to meet our strategic priorities. It is through our continuous improvement process that Southwestern is able to meet or exceed its mission fulfillment metrics and remain focused on the four strategic priorities, as well as achieve national recognition for student success work.

Student Success - Integrated Technology Services (ITS) and Instruction are continuing their partnership to enhance student services, aiming to support students on their path to successful completion. For the 2025-2026 academic year, ITS and Instruction will review key vacant positions with a student-centered approach, focusing on improving the Jenzabar platform in student services.

Utilizing the new outcomes funding model, the student services area will introduce a Director of Advising and Career Services. This role will bolster student success through a revitalized advising model, the use of grant funds for career services, and collaboration with faculty advisors.

A modest increase in the Laker Learning Commons Peer Tutoring program will meet the academic needs of our students even better. Recognizing the importance of campus safety to student success, an additional part-time Campus Safety Officer position has been approved for the 2025-2026 budget.

The STEAM Pathways project, initiated by a full-time faculty member through multiple short-term grants, has achieved notable success. This project has led to the creation of a classified position to support students in the STEAM pathway. For the 2025-2026 academic year, general fund dollars have been allocated to sustain the STEAM Pathways Coordinator position.

Enrollment – The college remains committed to enrollment initiatives that address the challenges of declining headcount and FTE levels, influenced by the ongoing enrollment cliff and post-pandemic perceptions of higher education's value. For the 2025-2026 academic year, funding was approved to leverage grant funds for modernizing a Curry campus classroom with enhanced Zoom capabilities. This upgrade will impact enrollment positively by enabling more Coos Campus students to attend courses offered at the Curry Campus, and vice versa.

Assessment of local industry needs and post-graduation employability have led to a new Diesel Mechanic program, supported by grants from Career Pathways, the Department of Labor, and local partners. Instruction continues to evaluate the course schedule and offerings to identify areas where additional faculty positions could drive higher enrollments. One such area is political science/history. In 2025-2026, a full-time faculty position in Political Science/History will be added to support our transfer-level degree pathways. Additionally, funds will be allocated to the faculty overload budget to utilize our full-time staff better for course offerings.

Equity – In the 2024-2025 academic year, the admissions department was restructured under the Executive Director of Residence Life and Admissions due to a position vacancy and the need for cost savings. The Executive Director assessed a pilot tuition waiver model introduced in the previous the budget. The evaluation revealed a need to consolidate various institutional tuition waiver procedures, to create an equitable framework of guidance for eligibility and awarding of institutional aid. For the 2025-2026 academic year, these

new tuition waivers will be defined clearly and incorporated into a new administrative procedure, facilitating new recruitment strategies to improve access for under-represented students.

The mental health and well-being of our students remains a critical equity concern. To improve access to services, the Full-Time Faculty Counselor position will be extended from a 10 to 12 month appointment under the 2025-26 budget.

Capital – Several key capital projects are in the beginning stages for FY26. Through community partnerships and grants, the college will invest in a building to house the new Diesel Mechanic program, pre-apprenticeship workspace, and fire science equipment. Work will also begin on the trail revitalization project. The trail is symbolic of who we are; over the years, students, staff, and community members have walked our trail to enjoy the natural area. However, the trail has deteriorated over time. The trail revitalization project has generated tremendous enthusiasm from community partners, students, and staff who want to celebrate our land and create more opportunities to enjoy our beautiful campus. Now, we have an opportunity to rediscover our campus and reconnect with the community, bringing generations of people together on this “guided pathway.”

Through the state capital project fund for community colleges, we will be embarking upon a much need revitalization of Fairview Hall which houses our welding and manufacturing technology programs. Additional investments in deferred maintenance will include new gutters for Prosper Hall, and replacing roofs, flooring, and much needed bathroom upgrades in Student Housing. We also hope to receive state funding to modernize our aging elevators in Tioga Hall. Deferred maintenance remains a challenge, with over \$50 million needed to support our well-used infrastructure. All of these projects will help to bring current deferred maintenance, increasing enrollment and improving student success.

Faculty and Staff, our most valuable capital resource. Through cost-neutral re-prioritization of resources, funds will be allocated for professional development and leadership cohorts for staff. The faculty professional development committee requested an increase to allow more staff to seek development opportunities, resulting in a \$10k increase in funds each year for the next two fiscal years. Human Resources is implementing a new performance evaluation program FY26 to encourage growth and offer feedback for continued improvement and goal setting aligned with our college mission and vision.

Budgeting Building Process

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 facing projections deep with uncertainty. College leaders entered the budget building process facing a \$1.5 million shortfall.

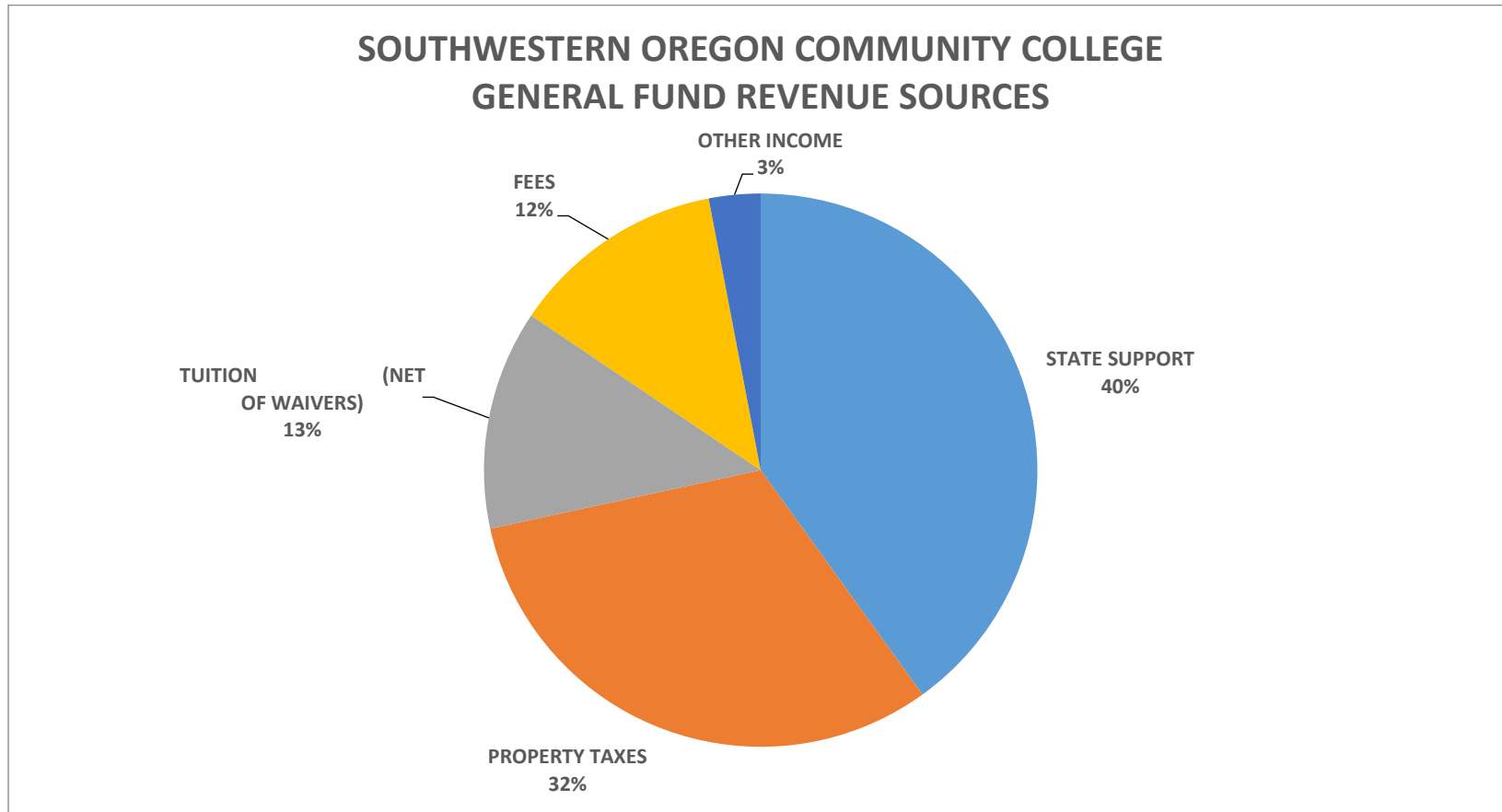
Mission-driven budgeting is a ground-up process that begins near the end of the fall term by reviewing projects and initiatives from the previous budget cycle. These reflections are shared during the college-wide Planning Day, where staff from every department collaborate to identify potential changes that can improve one or more strategic priorities meaningfully. Lead staff work with their administrative supervisors to present budget requests for new ideas requiring additional resources. Ideas not requiring extra resources are evaluated for sufficient support and capacity within work groups.

Thanks to adjustments in our billing credit projection model and campus-wide efforts to recruit and retain students, the college exceeded its tuition revenue projections for 2024-2025 for the first time in many years. This success has allowed us to build the 2025-2026 budget on a slightly higher billing credit projection of 41,500, fostering continued growth. Despite this welcome increase in revenues, inflation, rising debt service, contract obligations, and slow-to-recover headcount and FTE, the college was still left with a \$1.2 million budget gap. College leaders reviewed spending trends, open positions, retirements, and restructuring to become more efficient while serving fewer students.

The combined budget and planning process is designed to vet ideas and initiatives that support the mission and strategic priorities, allocating resources accordingly. All requests are justifiable for funding, but the greater challenge lies in deciding what not to fund and how to keep impactful ideas in the planning process. The mission and strategic priorities guide these decisions.

Leaders evaluated all decisions based on their potential effect on student success and enrollment, with a focus on equity. Enrollment has been the least stable strategic priority in recent years, affecting capital resources available for student success and equity initiatives, as well as our overall ability to serve the community. Leaders prioritized requests that, if unfunded, would potentially eliminate or damage existing student support or enrollment programs.

As in recent years, restructuring and reducing the number of vacant positions has yielded the greatest savings in the college's most valuable—and most costly—resource. To balance the budget, the college realized cost savings through three retirements, delaying hiring vacant positions until July, and evaluating spending trends to achieve savings throughout the fiscal year. Additionally, the college bridged some of the financial gap by increasing tuition and fees per board policy. These strategies have reduced the gap, and we remain optimistic that the state budgeting process will yield a \$550k increase over our budgeted amount last year.



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

Enterprise Operations

Culinary recruitment continues to be steady going into 2025-2026. In addition, the 2024-2025 retention rate for OCCI students was at 95%, which is an increase over last year's retention of 63%. In addition to continuing with the summer restaurant service, OCCI is also introducing a culinary career planning course in the summer and increasing credits in the restaurant service class to allow students to have more hours with hands-on cooking in a restaurant setting. Additionally, OCCI will use the food truck throughout the summer restaurant service.

Student Housing and Dining Services have continued to work toward stabilized operations amidst ongoing challenges, including inflation and rising labor costs. After analyzing student housing occupancy data since 2008, we adjusted our budget development projection model. Historically, projections were based on 100% occupancy for Fall Term (396), 91% for Winter Term (360), and 85% for Spring Term (336). However, the analysis revealed an average of 83% for Winter Term and 71% for Spring Term. In an effort to “right-size” our model while allowing for growth, we adjusted our projection to 87% (345) for Winter Term and 78% (309) for Spring Term, while maintaining 100% for Fall Term. This adjustment resulted in a 1.01% net reduction in overall projected revenues, even after the board approved 3% rate increase.

In Dining Services, operational challenges persist, with the average cost to produce a meal at approximately \$12, 75 percent of which is labor costs alone. This ratio leaves little room for inflationary increases in the cost of goods. The Dining Services Leadership team will need to find cost-effective ways to remain within budget during the 2025-2026 fiscal year. Thus, an increase in commuter meal plan rates for the 2025-2026 academic year has been approved.

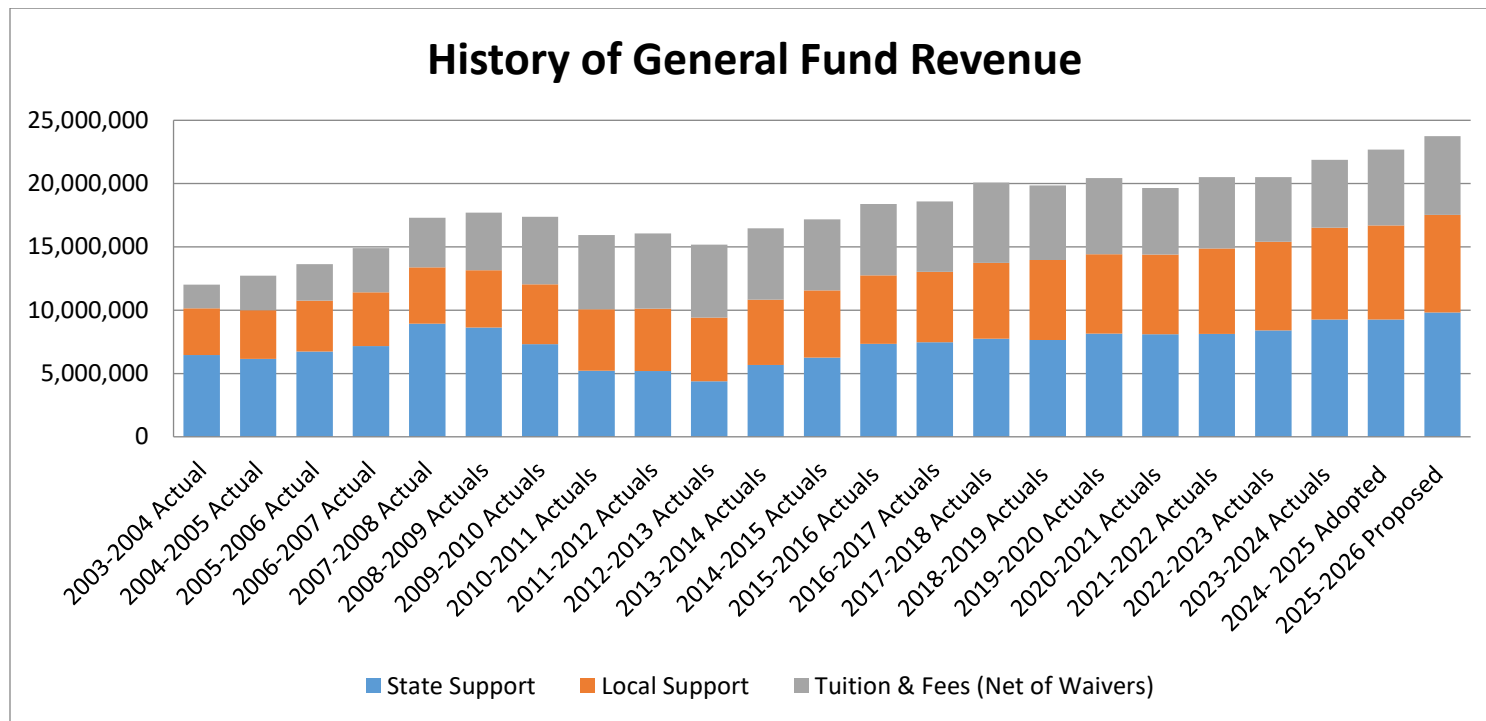
The College continues to monitor closely and manage these enterprise operations while supporting student learning and engagement. Newmark Center and Neighborhood facility tenants are set to vacate their leases in June 2025, creating a gap in operational revenue for the enterprise fund. Minor repairs and upgrades will be necessary to prepare these spaces for new tenants in the 2025-2026 fiscal year. While this is a short-term revenue setback, the vacancy will allow the college to explore new programming opportunities with growing community partnerships. One such partnership is with Team Oregon, which will improve the Newmark Center parking lot for their motorcycle training course. This partnership will consolidate all Team Oregon services at the college, with anticipated enrollment increases.

The Campus Store continues to struggle with the shift in their role and operations, driven by changing student preferences and technological advancements. Traditional textbook sales continue to decline as students increasingly opt for digital course materials and online purchasing options, often seeking more affordable alternatives. To remain relevant, store management is expanding the

offerings beyond textbooks, focusing on digital resources, college-branded merchandise, and essential supplies to enhance the student experience. Looking at transforming from the traditional retail hub to multifaceted service centers tailored to modern campus needs.

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, FY2023-24 the Adopted Budget for FY2024-25, and the Proposed Budget for FY2025-26.



Proposed Financial Policies and Important Features of the Fiscal Year 2025-2026 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 \$114 to \$117/credit; or 2.63%
- Increase in the Per Credit Incidental Fee from \$40 to \$41/credit;
- Increase in the Distance Education Fee from \$44 to \$45/class; and
- Increase in the Per Course Registration Fee from \$40 to \$41/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 formulated based on the projected financial assistance to be disbursed to students throughout the fiscal year. For FY2025-26, the budget reflects a net decrease of \$1.675 million compared to FY2024-25. The College anticipates a reduction of \$1.5 million in Pell Grants and \$75,000 in Oregon Scholarships, despite an increase in student eligibility. Additionally, federal loan utilization is expected to decline by \$250,000, aligning with the national trend of debt aversion. State funding encompasses State Opportunity Grants, Oregon Scholarships, Oregon Tribal Student Grants, and the Oregon Promise program. Federal funding sources include Pell Grants, Federal Supplemental Educational Opportunity Grants (SEOG), Federal Work Study, Direct Student Loans, and Federal PLUS Loans. Private funding consists of Alternative Loans and scholarships provided by external agencies.

Special Project Fund

The Special Project Fund oversees a robust portfolio of 72 accounts, encompassing grants, special revenues, designated projects, and contracts, each tailored to support specific institutional priorities for FY2025-26. Last year, the fund totaled \$13,620,358, with this year’s allocation slightly reduced to \$12,195,894, reflecting strategic adjustments while maintaining significant impact. Key components include a \$1.5 million Department of Labor grant, a continuing Title III grant dedicated to professional development and

the Teaching and Learning Center—focused on enhancing instruction, assessment, and advising—and stable funding for Career Pathways, enabling the development of high-demand community programs. By leveraging these external resources, the college strengthens and sustains essential programs and services, ensuring they meet the evolving needs of students and staff while fostering academic excellence, workforce readiness, and institutional resilience.

Plant Fund

The Plant Fund is committed to supporting operational needs, advancing master planning initiatives, and tackling deferred maintenance through a series of strategic projects for FY2025-26. Key efforts include the Tioga elevator modernization, potentially supported by state funding, alongside Prosper Hall gutters and roof repairs, Sitkum Hall utility upgrades, and the Diesel Tech Program building and trail projects, both funded by grants. These initiatives aim to enhance campus infrastructure, improve accessibility and safety, and ensure facilities align with the institution’s long-term goals, all while maintaining fiscal responsibility through a mix of internal resources and external funding partnerships.

Enterprise Fund

The Enterprise Fund is poised to drive impactful advancements across self-sustaining operations. For FY2025-26, Student Housing has implemented a modest 3% rate increase, with an updated projection model. This strategic move will enable budgets to align with actual occupancy projections based on current enrollment, strengthening financial stability. Dining Services continues to exercise prudent oversight of staffing and food costs, all while delivering a diverse and high-quality dining experience tailored to students’ needs. OCCI’s budget for FY2025-26 is strategically aligned to support a capacity of 62 students and 30 externships, with surplus proceeds thoughtfully allocated to address OCCI’s debt obligations and critical deferred maintenance priorities. The Campus Store is proactively adapting to evolving market demands, enhancing its offerings with an expanded array of digital resources to better serve the student community. Additionally, the Newmark Center and Neighborhood Facility tenants remain steadfast contributors, providing essential support to the fund’s operational success. Together, these efforts underscore the Enterprise Fund’s commitment to excellence and sustainability.

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

Included within this section are the capital leases for the motor pool fleet and the replacement of Recreation Center equipment, alongside the established full-faith and credit bond charges allocated for debt service. The Energy Savings project, completed by the College in a previous fiscal year, has generated accumulated savings, which are reserved herein to accommodate the anticipated increase in bond payments projected for future years. The 2013 bond financing, encompassing housing, culinary, and the performing arts center, is scheduled to be fully repaid in the 2024-2025 fiscal year, while the 2017 bond financing, covering similar assets, will be settled in the 2025-2026 fiscal year. Additionally, the New Market Tax Credit debt, incurred for the Health & Science Building, is also set to be extinguished in the 2025-2026 fiscal year.

Section 4

Major Changes in Financial Policy

The 2024-25 fiscal year was the first year of the outcomes funding model through the Community College Support Fund (CCSF). The policy reallocated approximately \$300,000 from our anticipated general fund revenues for FY25. After enrollment data were finalized, the college received \$298,512 for student success and student support outcomes funding. These funds were distributed in four quarterly payments through the fiscal year. In the Spring of 2025, we received the final installment. Through the budgeting and planning process these dollars were designated to fund key student services positions aimed at providing direct student support and therefore having the most impact on student success was the most effective use for the 2025-26 fiscal year. The next biennium 2025-27 will result in a reallocation of roughly \$504,000 for FY26 and \$696,000 for FY27. As we had received \$298,512 we did not have to bridge the gap created in FY26 of \$504,000. Our strategic student success work will impact these metrics used by the Higher Education Coordinating Commission and achieve greater return in outcomes funding. We will continue to monitor and plan for the best way to leverage these funds in future years.

Another major change for FY26 is the Higher Education Coordinating Commission's (HECC) new directive to engage in fiscal monitoring of community colleges much in the same way that the Commission monitors and reports out on the seven public

universities in Oregon. The purpose of financial monitoring is to support statewide policy making guided by the goals and mission of public higher education in Oregon. Specifically, financial monitoring by the HECC is intended to: 1) Provide advance warning of financial instability for policy makers; 2) Identify potential systematic risks to Oregon's higher education infrastructure with a particular focus on the education and workforce mission of the institutions; and, 3) Maintain an awareness of broader institutional finance trends to inform the HECC's agency request budget (ARB) and related recommendations for the Governor and Legislature. Throughout the FY25 the HECC and a taskforce including community college Presidents and Business Officers worked on the reporting structure which is based on the composite financial index (CFI) and National Association of College and University Business Officers (NACUBO) models. The initial report is due out toward the end of FY25 and will be used as a reference for FY26 moving forward. The four ratios that will be monitored and along with the composite financial index (CFI) are as follows:

- **Primary Reserve Ratio** - This ratio measures the sufficiency and flexibility of financial resources for long-term mission attainment. The calculation divides expendable net assets by total expenses. Since not all assets have the same availability (or liquidity), this focuses on those net assets that are expendable (or those assets available without legal restrictions that can be used to cover expenses if needed). It measures the period of time expenses could be covered without additional revenue collected. The ideal ratio is $> .40$.
- **Viability Ratio**: This ratio measures whether debt resources are managed strategically for long-term mission attainment. The calculation divides expendable net assets by long-term capital debt. It is a coverage ratio that measures how much of existing long-term capital debt could be repaid with expendable net assets if liquidation were needed. The institution's debt policy should seek to strike a balance between financial and programmatic objectives. The ideal ratio is > 1 .
- **Return on Net Position**: This ratio measures whether asset performance supports the strategic direction, or mission, of the institution. The calculation divides the change in net assets from one year to the next by the total net assets. It measures the total economic return on all net assets (which is owner's equity to for-profit organizations). This measure can be affected by movement in the value of assets and liabilities outside the control of the governing board; however, an improving ratio indicates future financial flexibility. The ideal ratio is between $.03$ and $.04$.
- **Operating Margin (Net Operating Revenues Ratio)**: This ratio measures whether the institution is living within existing resources. The calculation divides net operating income by total operating revenue. It determines if the institution is collecting enough revenue to cover existing expenses and is like the net income ratio used to analyze for-profit organizations. A negative ratio indicates a structural budget deficit which depletes financial reserves. The ideal ratio is between $.02$ and $.04$.

- Composite Financial Index (CFI): The index is a combination of the four core ratios into a single score of institutional financial health. Each of the four core ratios are weighted which allows for the weakness of one ratio to be offset by the strength of another. The ideal CFI is 3.00 or greater.

Preliminary monitoring shows that Southwestern is maintaining a stable trend in these metrics ,CFI, enrollment, and reliance on state funding. Southwestern’s results are similar to many of the sixteen community colleges as each institution experiences a fluctuation in each ratio and the CFI as a result of the grant dollars, the eighth quarter payment in the last year of the biennium being delayed until the start of the new biennium, and enrollment challenges.

For FY 23 and FY24 our primary reserve ratio was above .40, our return on net position was greater than .04 and our operating margin was above .04. These are all solid indicators of the college’s stewardship of fiscal resources. Our viability ratio was below 1, however this ratio has improved since the pandemic in ended in 2021. In light of our viability ratio being less than ideal, Southwestern is in the process of developing a debt policy that will assist the college in striking a balance between debt retirement, deferred maintenance, and student success and support programmatic opportunities.

Section 5

Summary of Significant Budgetary Concerns for Fiscal Year 2025-2026 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 serve as seed funding.

The College continues to leverage grants to support our mission and achieve our strategic priorities. Through Title III and Department of Labor grants, we will continue to use these resources for program growth, innovation, and improved student success. As an institution, we engage in continuous improvement by analyzing our processes to identify areas where we can maximize resources and create efficiencies.

The Public Employee Retirement System (PERS) will present a fiscal challenge for 2027 and beyond, as current unfunded liability side accounts will end, increasing the college’s employer contribution rate by nearly 16 percent. We are exploring strategies to mitigate this impact, but with volatile investment markets and interest rates at the end of FY27, a solution has not yet been determined. We will continue to collaborate with colleagues across the state to identify viable solutions.

Strategic partnerships and participation in nationwide cohorts continue to bolster Southwestern as a leader in economic viability for our community and student success. The South Coast Incubator Technology Industry Ecosystem Development project at the Newmark Center building has been a huge success, with all incubator partnership spaces full at the end of FY25. We continue to strategize with South Coast Development Council on ways to support their efforts for the economic success of our service district.

Our new fire tower training facility is another example of how partnerships can drive enrollment growth for the college while supporting the needs of local emergency response agencies. As of Winter Term 2025, the college saw just over 1 FTE of enrollment from multi-agency training offered at our site. These partnerships have revitalized our fire science degree program as well.

The College was invited to the second phase of NCII Rural Pathways project. Phase two of Rural Pathways is a three-year project in which a national cohort of 26 rural community colleges works with each other and community partners in their regions to implement evidence based, institution-wide reforms grounded in the guided pathways framework. The project's rural focus and in-depth participation of community partners set it apart from other guided pathways efforts. Thirteen new colleges are joining the 15 colleges of which SWOCC is one, to continue from phase one starting in February 2025 and ending in December 2027. Outcomes will be to design and implement a better student experience, ensure that more students earn credentials and move on to living wage jobs or transfer with junior status, collaborate with key stakeholders to increase economic opportunities in their region and partner in implementing a cross-sector approach to guided pathways and implement evidence-based reforms to improve educational and workforce outcomes.

Other major concerns for all higher education include navigating the federal landscape. Uncertainty regarding the survival of the Department of Education from which the college receives over 13 million dollars in grants and student aid is something we are monitoring daily. Other changes to federal programs (EDA, NMTC) that we have relied on to assist with meeting capital construction grants could alter current master plan priorities and long-term impact enrollment.

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 2025-26, but there is little new money in the general fund for innovating and creating new programs. Funding for innovation and new programs continues to come from grants. If inflation and contractual obligations continue to rise at the current levels, the college will experience significant cuts to meet its obligations.

SOUTHWESTERN OREGON COMMUNITY COLLEGE DEVELOPING THE COLLEGE BUDGET

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

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

1) PREPARE THE RECOMMENDED BUDGET

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

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

2) APPROVE THE BUDGET

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

3) CITIZEN INVOLVEMENT AND PUBLIC EXPOSURE

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

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

4) ADOPT THE BUDGET

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

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

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

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

Budget Calendar

November

New budget opened and made available to staff

December

Existing Personnel Inventory review

Existing budget reallocations

Mandatory/Contractual Requests submitted

January

New Funding Requests

Personnel Inventory Review and benefits estimated

February

Grant Budgets

Debt Service

Tuition & Fees Board Resolutions

March

Final budget balancing

April

Recommended Budget Book Compilation

Publications of public meetings

May

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

June

Adopt Budget for upcoming fiscal year

July

Distribution of budget documents to required entities

SOUTHWESTERN OREGON COMMUNITY COLLEGE

BUDGET STRUCTURE - FUND

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

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

The college utilizes the following funds:

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

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

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

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

General Fund

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

Enterprise Fund

8512	Campus Store
8515	Newmark Center
8551	Oregon Coast Culinary

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

01	Coos Campus
02	Curry Campus

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

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

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

REVENUES

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

EXPENDITURES

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

SOUTHWESTERN OREGON COMMUNITY COLLEGE BUDGET STRUCTURE - FUNCTION AND UNITS

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

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

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

SUMMARY - ALL FUNDS

SOUTHWESTERN OREGON COMMUNITY COLLEGE
2025-2026 BUDGET - ALL FUNDS

RESOURCES:	General Fund	Financial Aid Fund	Special Proj. Fund	Reserve Fund	Plant Fund	Debt Service Fund	Internal Service Fund	Enterprise Fund	Trust and Agency Fund	Totals
State Support	\$9,812,836	\$2,500,000	\$2,497,549	\$0	\$1,250,000	\$1,695,117	\$0	\$0	\$0	\$17,755,502
Federal Support	3,500	6,169,000	4,807,413	0	0	0	0	0	0	\$10,979,913
Local Support	7,728,039	0	0	0	0	0	0	0	0	\$7,728,039
Tuition and Fees (Net of Waivers)	6,219,100	0	525,031	0	0	0	0	2,099,842	35,000	\$8,878,973
Other Income	737,505	300,000	2,169,122	26,000	100,000	0	319,977	6,154,865	253,000	\$10,060,469
Loan Proceeds	3,500,000	0	0	0	0	0	0	0	0	\$3,500,000
Transfer from Other Funds	1,977,295	0	1,331,500	416,476	506,000	2,195,296	100,674	59,237	2,000	\$6,588,478
Estimated Beginning Fund Balance	3,445,460	0	2,716,279	754,320	309,871	0	0	430,000	150,000	\$7,805,930
Total Resources	33,423,735	8,969,000	14,046,894	1,196,796	2,165,871	3,890,413	420,651	8,743,944	440,000	73,297,304
REQUIREMENTS:										
Personnel Services	10,983,304	94,000	2,876,349	10,000	0	0	87,038	1,554,822	10,000	15,615,513
Personnel Benefits	6,884,815	0	1,641,374	5,000	0	0	57,002	970,128	3,000	9,561,319
Materials and Services	5,981,116	0	4,795,285	346,796	386,000	0	241,611	4,405,071	332,000	16,487,879
Other Expenses (Net of Waivers)	19,365	8,875,000	1,110,338	0	0	0	0	149,000	15,000	10,168,703
Capital Outlay	80,000	0	1,772,548	585,000	1,529,871	0	35,000	160,000	50,000	4,212,419
Debt Service	3,535,000	0	0	0	0	3,851,719	0	700,580	0	8,087,299
Transfers	4,140,135	0	1,251,000	250,000	250,000	0	0	667,343	30,000	6,588,478
Contingency	0	0	0	0	0	0	0	0	0	0
Unappropriated Fund Balance	1,800,000	0	600,000	0	0	38,694	0	137,000	0	2,575,694
Total Requirements	33,423,735	8,969,000	14,046,894	1,196,796	2,165,871	3,890,413	420,651	8,743,944	440,000	73,297,304

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 2025 - 2026

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Recommended</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
<u>RESOURCES:</u>						
-3,568,590	-3,825,491		31 Fund Balance			
-8,399,761	-9,255,725	-9,254,288	41 State Revenues	-9,812,836	-9,812,836	-9,812,836
-3,310	-9,119	-3,500	42 Federal Revenues	-3,500	-3,500	-3,500
-7,000,112	-7,273,157	-7,445,844	43 Local Revenues	-7,728,039	-7,728,039	-7,728,039
-5,105,210	-5,357,177	-5,981,832	44 Tuition And Fee Revenues	-6,219,100	-6,219,100	-6,219,100
-795,842	-880,263	-757,696	45 Other Revenues	-737,505	-737,505	-737,505
	-1,500,000	-3,500,000	45 Loan Proceeds	-3,500,000	-3,500,000	-3,500,000
-663,860	-182,327	-1,970,515	48 Transfer From Other Funds	-1,977,295	-1,977,295	-1,977,295
		-3,112,477	49 Fund Balance	-3,445,460	-3,445,460	-3,445,460
<u>-25,536,685</u>	<u>-28,283,260</u>	<u>-32,026,152</u>		<u>-33,423,735</u>	<u>-33,423,735</u>	<u>-33,423,735</u>
<u>REQUIREMENTS:</u>						
9,608,451	10,178,993	10,467,586	51 Personnel Services	10,983,304	10,983,304	10,983,304
5,371,148	5,603,492	6,517,146	52 Payroll Costs/Benefits	6,884,815	6,884,815	6,884,815
4,600,761	4,796,692	5,680,575	53 Materials And Services	5,981,116	5,981,116	5,981,116
5,366	7,501	19,365	55 Other Expenses	19,365	19,365	19,365
28,610	18,574	80,000	57 Equipment	80,000	80,000	80,000
2,093,859	2,922,050	3,926,480	59 Transfers	4,140,135	4,140,135	4,140,135
3,825,491	4,755,958	1,800,000	59 Unappropriated Fund Balance	1,800,000	1,800,000	1,800,000
3,000		3,535,000	60 Debt Service	3,535,000	3,535,000	3,535,000
<u>25,536,685</u>	<u>28,283,260</u>	<u>32,026,152</u>		<u>33,423,735</u>	<u>33,423,735</u>	<u>33,423,735</u>

**SOUTHWESTERN OREGON COMMUNITY COLLEGE DISTRICT
GENERAL FUND PROPERTY TAX SUMMARY
FY2025-2026**

2024-2025 Adjusted BUDGET		RECOMMENDED FY2025-2026 BUDGET	APPROVED FY2025-2026 BUDGET	ADOPTED FY2025-2026 BUDGET	% INCREASE (DECREASE) FROM PRIOR YEAR
	<u>EXPENDITURES:</u>				
\$16,984,732	Personnel Services	\$17,868,119	\$17,868,119	\$17,868,119	5.20%
5,699,940	Materials and Services	6,000,481	6,000,481	6,000,481	5.27%
80,000	Capital Outlay	80,000	80,000	80,000	0.00%
3,535,000	Debt Service	3,535,000	3,535,000	3,535,000	0.00%
3,926,480	Transfers to Other Funds	4,140,135	4,140,135	4,140,135	5.44%
0	Contingency	0	0	0	0.00%
30,226,152	Total Expenditures	31,623,735	31,623,735	31,623,735	4.62%
1,800,000	Unappropriated End. Balance	1,800,000	1,800,000	1,800,000	0.00%
32,026,152	Total Budget Requirements	33,423,735	33,423,735	33,423,735	4.36%
24,580,308	Less Available Revenues	25,695,696	25,695,696	25,695,696	4.54%
<u>\$7,445,844</u>	Property taxes required to Balance Budget	<u>\$7,728,039</u>	<u>\$7,728,039</u>	<u>\$7,728,039</u>	<u>3.79%</u>
	<u>Property Tax Projection:</u>				
7,587,821	Anticipated Property Taxes	7,888,510	7,888,510	7,888,510	3.96%
250,366	Add: Prior Year Taxes	254,357	254,357	254,357	1.59%
62,926	Add: Other Taxes	58,482	58,482	58,482	-7.06%
7,901,113	Total	8,201,349	8,201,349	8,201,349	3.80%
455,269	Less: Allowance for Uncol. Taxes	473,310	473,310	473,310	3.96%
<u>7,445,844</u>	Projected Net Tax Revenues	<u>7,728,039</u>	<u>7,728,039</u>	<u>7,728,039</u>	<u>3.79%</u>

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

	<u>Est. Assessed Value</u>
	<u>FY2025-2026</u>
Coos County	\$6,877,616,528
Curry County	3,962,014,190
Douglas County	614,321,675
Totals	<u>\$11,453,952,393</u>

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 1101 Fine Arts

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
-2,741	-1,018	-3,000	45003 Supplies Sales	-3,100	-3,100	-3,100
-2,741	-1,018	-3,000		-3,100	-3,100	-3,100
-2,741	-1,018	-3,000		-3,100	-3,100	-3,100
81,100	86,100	82,500	51211 FT Faculty	86,011	86,011	86,011
100	100		51215 FT Faculty Field Exp			
370			51218 FT Other Faculty			
12,980	12,205	7,479	51311 PT Faculty			
2,371	641	2,500	51319 Art Models	2,500	2,500	2,500
96,921	99,046	92,479		88,511	88,511	88,511
FTE: 1.26	1.21	1.09		FTE: 1.09	1.09	1.09
15,930	16,541		52105 Employee Health Insurance			
3,400	3,400		52106 HSA Employer Contributions			
11	11		52107 EAP			
256	258		52108 LT Disability Insurance			
124	118		52109 Life Insurance			
280	287		52110 Workers Compensation			
9,500	13,923		52111 PERS Debt Service			
13,182	10,090		52112 PERS Retirement			
434	399		52113 Unemployment Expense			
7,565	8,267		52120 Taxes			
50,680	53,292					
1,318	1,744	2,309	53111 General Supplies	1,739	1,739	1,739
2,042	2,649	2,899	53118 Class & Lab Supplies	2,985	2,985	2,985

1101 Fine Arts

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 1101 Fine Arts

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
		68	53370 Insurance	68	68	68
2,458	2,674	3,000	53410 Materials for Resale	3,100	3,100	3,100
771	986	254	53509 IMC Printing/Copies			
		430	53610 Equipment Repair	1,000	1,000	1,000
<u>6,589</u>	<u>8,053</u>	<u>8,960</u>		<u>8,892</u>	<u>8,892</u>	<u>8,892</u>
 <u>154,191</u>	 <u>160,391</u>	 <u>101,439</u>		 <u>97,403</u>	 <u>97,403</u>	 <u>97,403</u>
<u>151,450</u>	<u>159,373</u>	<u>98,439</u>		<u>94,303</u>	<u>94,303</u>	<u>94,303</u>

BUDGET SALARY DETAIL
2025-2026

COST CENTER: FINE ARTS - COOS CAMPUS

POSITION	FTE	AMOUNT
ART MODELS	0.09	2500
FACULTY FT	1.00	86011
	1.09	88511

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 1102 Music

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
		-25,000	44560 Registration Fees	-25,000	-25,000	-25,000
		-25,000		-25,000	-25,000	-25,000
		-25,000		-25,000	-25,000	-25,000
		5,500	51221 Performance Study	5,500	5,500	5,500
	1,975	5,775	51311 PT Faculty			
		18,000	51321 PT Perf. Study	18,000	18,000	18,000
	1,975	29,275		23,500	23,500	23,500
FTE:	0.03	0.63		FTE: 0.63	0.63	0.63
	6		52110 Workers Compensation			
	8		52113 Unemployment Expense			
	163		52120 Taxes			
	177					
300	249	966	53111 General Supplies	966	966	966
		145	53129 Awards & Trophies	145	145	145
		200	53211 Operational Travel	200	200	200
1,443	1,954	2,074	53331 Dues & Fees	1,304	1,304	1,304
		1,917	53357 Contracted Services & Speakers	1,932	1,932	1,932
1,743	2,204	5,302		4,547	4,547	4,547
1,743	4,356	34,577		28,047	28,047	28,047
1,743	4,356	9,577		3,047	3,047	3,047

1102 Music

BUDGET SALARY DETAIL
2025-2026

COST CENTER: MUSIC - COOS CAMPUS

POSITION	FTE	AMOUNT
PERFORMANCE STUDY	0.00	5500
PT PERF. STUDY	0.63	18000
	0.63	23500

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 1103 Speech

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
77,700	82,700	82,500	51211 FT Faculty	86,011	86,011	86,011
	4,400		51212 FT Faculty Overloads			
3,984	11,051	17,600	51213 FT Summer Faculty			
	5,867		51218 FT Other Faculty			
14,387	31,900	25,600	51311 PT Faculty			
2,982	2,028		51314 PT Summer Faculty			
<u>99,053</u>	<u>137,945</u>	<u>125,700</u>		<u>86,011</u>	<u>86,011</u>	<u>86,011</u>
FTE: 1.29	1.55	1.00		FTE: 1.00	1.00	1.00
20,524	23,461		52105 Employee Health Insurance			
3,400	3,400		52106 HSA Employer Contributions			
11	11		52107 EAP			
245	247		52108 LT Disability Insurance			
124	118		52109 Life Insurance			
286	398		52110 Workers Compensation			
10,707	20,439		52111 PERS Debt Service			
15,004	14,618		52112 PERS Retirement			
444	555		52113 Unemployment Expense			
7,696	11,283		52120 Taxes			
<u>58,439</u>	<u>74,530</u>					
5	85	193	53111 General Supplies	193	193	193
		1	53112 Postage & Shipping			

Southwestern Oregon Community College
2025-2026

Cost Center -- 1103 Speech

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
199	302	1,861	53509 IMC Printing/Copies			
204	388	2,055		193	193	193
157,696	212,863	127,755		86,204	86,204	86,204
157,696	212,863	127,755		86,204	86,204	86,204

BUDGET SALARY DETAIL
2025-2026

COST CENTER: SPEECH - COOS CAMPUS

POSITION	FTE	AMOUNT
FACULTY FT	1.00	86011
	1.00	86011

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 1104 Foreign Language

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
14,971	13,600	10,487	51311 PT Faculty			
14,971	13,600	10,487				
FTE: 0.25	0.22			FTE:		
43	40		52110 Workers Compensation			
1,647	1,095		52111 PERS Debt Service			
2,202	741		52112 PERS Retirement			
67	54		52113 Unemployment Expense			
1,158	1,106		52120 Taxes			
5,118	3,036					
	52	193	53111 General Supplies	193	193	193
	52	193		193	193	193
20,089	16,688	10,680		193	193	193
20,089	16,688	10,680		193	193	193

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 1105 English

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
269,574	202,200	199,500	51211 FT Faculty	210,033	210,033	210,033
4,558	5,911		51212 FT Faculty Overloads			
12,373	9,116	19,632	51213 FT Summer Faculty			
500	600		51218 FT Other Faculty			
39,844	62,800	39,375	51311 PT Faculty			
6,110	9,169	9,225	51314 PT Summer Faculty			
<u>332,960</u>	<u>289,797</u>	<u>267,732</u>		<u>210,033</u>	<u>210,033</u>	<u>210,033</u>
FTE: 4.78	4.16	3.00		FTE: 3.00	3.00	3.00
60,746	38,975		52105 Employee Health Insurance			
9,350	6,800		52106 HSA Employer Contributions			
44	32		52107 EAP			
872	595		52108 LT Disability Insurance			
508	353		52109 Life Insurance			
1,000	835		52110 Workers Compensation			
36,801	41,927		52111 PERS Debt Service			
43,274	22,806		52112 PERS Retirement			
1,552	1,163		52113 Unemployment Expense			
25,912	22,889		52120 Taxes			
<u>180,061</u>	<u>136,375</u>					
370	180	773	53111 General Supplies	773	773	773
	10		53112 Postage & Shipping			
		83	53211 Operational Travel	83	83	83

Southwestern Oregon Community College
2025-2026

Cost Center -- 1105 English

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
4,300	6,315	5,366	53509 IMC Printing/Copies			
<u>4,670</u>	<u>6,504</u>	<u>6,222</u>		<u>856</u>	<u>856</u>	<u>856</u>
517,691	432,676	273,954		210,889	210,889	210,889
<u>517,691</u>	<u>432,676</u>	<u>273,954</u>		<u>210,889</u>	<u>210,889</u>	<u>210,889</u>

BUDGET SALARY DETAIL
2025-2026

COST CENTER: ENGLISH - COOS CAMPUS

POSITION	FTE	AMOUNT
FACULTY FT	1.00	70011
FACULTY FT	1.00	72011
FACULTY FT	1.00	68011
	3.00	210033

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 1106 History & Political Science

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
79,400	84,400		51211 FT Faculty	63,572	63,572	63,572
1,521		7,350	51311 PT Faculty			
<u>80,921</u>	<u>84,400</u>	<u>7,350</u>		<u>63,572</u>	<u>63,572</u>	<u>63,572</u>
FTE: 1.03	1.00	0.00		FTE: 1.00	1.00	1.00
22,532	23,461		52105 Employee Health Insurance			
3,400	3,400		52106 HSA Employer Contributions			
11	11		52107 EAP			
250	252		52108 LT Disability Insurance			
124	118		52109 Life Insurance			
233	283		52110 Workers Compensation			
8,846	14,645		52111 PERS Debt Service			
12,417	10,847		52112 PERS Retirement			
362	394		52113 Unemployment Expense			
6,022	7,691		52120 Taxes			
<u>54,197</u>	<u>61,101</u>					
30	23	193	53111 General Supplies	193	193	193
576	1,502		53509 IMC Printing/Copies			
<u>606</u>	<u>1,524</u>	<u>193</u>		<u>193</u>	<u>193</u>	<u>193</u>
<u>135,724</u>	<u>147,026</u>	<u>7,543</u>		<u>63,765</u>	<u>63,765</u>	<u>63,765</u>
135,724	147,026	7,543		63,765	63,765	63,765

BUDGET SALARY DETAIL
2025-2026

COST CENTER: HISTORY & POLITICAL SCIENCE - COOS CAMPUS

POSITION	FTE	AMOUNT
FACULTY FT	1.00	63572
	1.00	63572

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 1110 Human Development

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
152,647	162,000	157,000	51211 FT Faculty	104,933	104,933	104,933
152,647	162,000	157,000		104,933	104,933	104,933
FTE: 2.00	2.00	2.00		FTE: 1.00	1.00	1.00
34,784	38,326		52105 Employee Health Insurance-Employ			
6,800	6,800		52106 HSA Employer Contributions			
22	22		52107 EAP			
482	483		52108 LT Disability Insurance			
239	235		52109 Life Insurance			
443	470		52110 Workers Compensation			
16,791	24,300		52111 PERS Debt Service			
21,036	15,577		52112 PERS Retirement			
687	648		52113 Unemployment Expense			
11,700	13,034		52120 Employer PR Taxes			
92,982	99,895					
	413	328	53509 IMC Printing/Copies			
	413	328				
245,630	262,308	157,328		104,933	104,933	104,933
245,630	262,308	157,328		104,933	104,933	104,933

BUDGET SALARY DETAIL
2025-2026

COST CENTER: HUMAN DEVELOPMENT - COOS CAMPUS

POSITION	FTE	AMOUNT
FACULTY FT	1.00	104933
	1.00	104933

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 1205 Computer Tech

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
60,700	65,700	64,500	51211 FT Faculty	68,011	68,011	68,011
4,834	6,880		51212 FT Faculty Overloads			
200	100	200	51215 FT Faculty Field Exp			
45,840			51220 FT Adjunct Faculty			
26,191	23,641	12,600	51311 PT Faculty			
2,701	2,755		51314 PT Summer Faculty			
<u>140,467</u>	<u>99,075</u>	<u>77,300</u>		<u>68,011</u>	<u>68,011</u>	<u>68,011</u>
FTE: 2.49	1.43	1.00		FTE: 1.00	1.00	1.00
36,855	11,791		52105 Employee Health Insurance			
2,833			52106 HSA Employer Contributions			
20	11		52107 EAP			
312	193		52108 LT Disability Insurance			
224	118		52109 Life Insurance			
406	286		52110 Workers Compensation			
15,396	13,740		52111 PERS Debt Service			
18,843	7,879		52112 PERS Retirement			
630	397		52113 Unemployment Expense			
<u>10,434</u>	<u>7,899</u>	<u></u>	52120 Taxes	<u></u>	<u></u>	<u></u>
85,954	42,314					
124		97	53111 General Supplies	97	97	97
		193	53118 Class & Lab Supplies	193	193	193
300		500	53331 Dues & Fees	500	500	500

Southwestern Oregon Community College
2025-2026

Cost Center -- 1205 Computer Tech

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
20			53509 IMC Printing/Copies			
<u>444</u>		<u>790</u>		<u>790</u>	<u>790</u>	<u>790</u>
226,864	141,389	78,090		68,801	68,801	68,801
<u>226,864</u>	<u>141,389</u>	<u>78,090</u>		<u>68,801</u>	<u>68,801</u>	<u>68,801</u>

BUDGET SALARY DETAIL
2025-2026

COST CENTER: COMPUTER TECH - COOS CAMPUS

POSITION	FTE	AMOUNT
FACULTY FT	1.00	68011
	1.00	68011

Southwestern Oregon Community College
2025-2026

Cost Center -- 1207 Honors Program

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
		750	53217 Field Trip	750	750	750
		750	53331 Dues and Fees	100	100	100
		1,500		850	850	850
		1,500		850	850	850
		1,500		850	850	850

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 1209 Business

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
133,566	143,300	141,000	51211 FT Faculty	148,022	148,022	148,022
10,761	36,880		51212 FT Faculty Overloads			
17,714	26,702	27,360	51213 FT Summer Faculty			
800	700	400	51215 FT Faculty Field Exp			
32,833	30,975	19,950	51311 PT Faculty			
<u>195,673</u>	<u>238,557</u>	<u>188,710</u>		<u>148,022</u>	<u>148,022</u>	<u>148,022</u>
FTE: 2.56	2.50	2.00		FTE: 2.00	2.00	2.00
42,801	40,002		52105 Employee Health Insurance			
6,800	6,800		52106 HSA Employer Contributions			
22	22		52107 EAP			
419	424		52108 LT Disability Insurance			
248	235		52109 Life Insurance			
565	688		52110 Workers Compensation			
20,119	32,835		52111 PERS Debt Service			
21,797	17,404		52112 PERS Retirement			
876	961		52113 Unemployment Expense			
14,731	18,750		52120 Taxes			
<u>108,377</u>	<u>118,121</u>					
		193	53111 General Supplies	193	193	193
	156		53319 Meeting Expenses			

Southwestern Oregon Community College
2025-2026

Cost Center -- 1209 Business

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
4,500	6,145	2,583	53509 IMC Printing/Copies			
<u>4,500</u>	<u>6,301</u>	<u>2,776</u>		<u>193</u>	<u>193</u>	<u>193</u>
308,551	362,979	191,486		148,215	148,215	148,215
<u>308,551</u>	<u>362,979</u>	<u>191,486</u>		<u>148,215</u>	<u>148,215</u>	<u>148,215</u>

BUDGET SALARY DETAIL
2025-2026

COST CENTER: BUSINESS - COOS CAMPUS

POSITION	FTE	AMOUNT
FACULTY FT	1.00	80011
FACULTY FT	1.00	68011
	2.00	148022

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 1302 Chemistry

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
61,338	64,000	62,500	51211 FT Faculty	66,011	66,011	66,011
923			51212 FT Faculty Overloads			
31,284	10,468	11,089	51213 FT Summer Faculty			
200	550		51215 FT Faculty Field Exp			
843	657		51218 FT Other Faculty			
11,455	15,719	10,479	51311 PT Faculty			
<u>106,043</u>	<u>91,394</u>	<u>84,068</u>		<u>66,011</u>	<u>66,011</u>	<u>66,011</u>
FTE: 1.19	1.25	1.00		FTE: 1.00	1.00	1.00
7,654	8,192		52105 Employee Health Insurance			
	1,700		52106 HSA Employer Contributions			
9	11		52107 EAP			
156	188		52108 LT Disability Insurance			
100	118		52109 Life Insurance			
279	263		52110 Workers Compensation			
6,704	13,622		52111 PERS Debt Service			
8,011	7,192		52112 PERS Retirement			
433	368		52113 Unemployment Expense			
7,379	7,230		52120 Taxes			
<u>30,795</u>	<u>38,883</u>					
41	920	1,368	53111 General Supplies	1,256	1,256	1,256
		335	53112 Postage & Shipping	483	483	483
2,441	5,650	5,935	53118 Class & Lab Supplies	6,080	6,080	6,080
		671	53151 Gasoline/Fuel/Propane	671	671	671
	221		53357 Contracted Services & Speakers			

Southwestern Oregon Community College
2025-2026

Cost Center -- 1302 Chemistry

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
6	2	58	53509 IMC Printing/Copies			
2,488	6,794	8,367		8,490	8,490	8,490
 139,325	 137,070	 92,435		 74,501	 74,501	 74,501
139,325	137,070	92,435		74,501	74,501	74,501

BUDGET SALARY DETAIL
2025-2026

COST CENTER: CHEMISTRY - COOS CAMPUS

POSITION	FTE	AMOUNT
FACULTY FT	1.00	66011
	1.00	66011

Southwestern Oregon Community College

2025-2026

Cost Center -- 1303 Engineering

<u>2022-2023</u>	<u>2023-2024</u>	<u>2024-2025</u>		<u>2025-2026</u>	<u>2025-2026</u>	<u>2025-2026</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Actual</u>	<u>Approved</u>	<u>Adopted</u>
1,426			51211 FT Faculty			
1,426						
FTE: 0.00				FTE:		
4			52110 Workers Compensation			
157			52111 PERS Debt Service			
169			52112 PERS Retirement			
6			52113 Unemployment Expense			
109			52120 Taxes			
445						
1,872						
1,872						

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 1304 Mathematics

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
324,948	348,900	346,500	51211 FT Faculty	364,055	364,055	364,055
25,008	14,862		51212 FT Faculty Overloads			
23,631	40,964	38,826	51213 FT Summer Faculty			
	101		51218 FT Other Faculty			
27,312	31,963	19,000	51311 PT Faculty			
1,789	2,282	2,613	51314 PT Summer Faculty			
<u>402,688</u>	<u>439,071</u>	<u>406,939</u>		<u>364,055</u>	<u>364,055</u>	<u>364,055</u>
FTE: 5.49	5.55	5.00		FTE: 5.00	5.00	5.00
90,839	84,336		52105 Employee Health Insurance			
10,200	10,200		52106 HSA Employer Contributions			
52	54		52107 EAP			
991	1,030		52108 LT Disability Insurance			
596	588		52109 Life Insurance			
1,135	1,262		52110 Workers Compensation			
38,634	65,296		52111 PERS Debt Service			
45,260	37,605		52112 PERS Retirement			
1,761	1,766		52113 Unemployment Expense			
29,141	33,949		52120 Taxes			
<u>218,610</u>	<u>236,086</u>					
89	46	628	53111 General Supplies	628	628	628
		145	53113 Software < \$5,000	145	145	145
1,178		1,900	53211 Operational Travel	1,900	1,900	1,900

Southwestern Oregon Community College
2025-2026

Cost Center -- 1304 Mathematics

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
5,999	7,513	4,841	53509 IMC Printing/Copies			
<u>7,267</u>	<u>7,559</u>	<u>7,514</u>		<u>2,673</u>	<u>2,673</u>	<u>2,673</u>
628,565	682,716	414,453		<u>366,728</u>	<u>366,728</u>	<u>366,728</u>
<u>628,565</u>	<u>682,716</u>	<u>414,453</u>		<u>366,728</u>	<u>366,728</u>	<u>366,728</u>

BUDGET SALARY DETAIL
2025-2026

COST CENTER: MATHEMATICS - COOS CAMPUS

POSITION	FTE	AMOUNT
FACULTY FT	1.00	74011
FACULTY FT	1.00	86011
FACULTY FT	1.00	70011
FACULTY FT	1.00	64011
FACULTY FT	1.00	70011
	5.00	364055

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 1305 Earth Sciences

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
37,760	64,000	62,500	51211 FT Faculty	66,011	66,011	66,011
	5,478		51212 FT Faculty Overloads			
	100		51215 FT Faculty Field Exp			
	357		51218 FT Other Faculty			
11,093	18,363	11,116	51311 PT Faculty			
	2,066	2,100	51314 PT Summer Faculty			
<u>48,852</u>	<u>90,364</u>	<u>75,716</u>		<u>66,011</u>	<u>66,011</u>	<u>66,011</u>
FTE: 0.83	1.33	1.00		FTE: 1.00	1.00	1.00
12,897	11,036		52105 Employee Health Insurance			
7	11		52107 EAP			
125	188		52108 LT Disability Insurance			
78	118		52109 Life Insurance			
142	262		52110 Workers Compensation			
351	13,650		52111 PERS Debt Service			
495	7,790		52112 PERS Retirement			
213	362		52113 Unemployment Expense			
<u>4,150</u>	<u>7,346</u>		52120 Taxes			
18,458	40,762					
56		443	53111 General Supplies	1,135	1,135	1,135
	250	429	53118 Class & Lab Supplies			
		373	53211 Operational Travel	373	373	373
		395	53217 Field Trip	395	395	395
495		436	53219 Out of State Travel	436	436	436
		1,100	53312 Outside Printing Services	1,100	1,100	1,100
543	514	250	53509 IMC Printing/Copies			
1,423	2,024	500	53515 Motor Pool	500	500	500

1305 Earth Sciences

Southwestern Oregon Community College
2025-2026

Cost Center -- 1305 Earth Sciences

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
	1,363	4,500	53518 Bus - Southwestern	4,500	4,500	4,500
<u>2,515</u>	<u>4,151</u>	<u>8,426</u>		<u>8,439</u>	<u>8,439</u>	<u>8,439</u>
<u>69,826</u>	<u>135,276</u>	<u>84,142</u>		<u>74,450</u>	<u>74,450</u>	<u>74,450</u>
<u>69,826</u>	<u>135,276</u>	<u>84,142</u>		<u>74,450</u>	<u>74,450</u>	<u>74,450</u>

BUDGET SALARY DETAIL
2025-2026

COST CENTER: EARTH SCIENCES - COOS CAMPUS

POSITION	FTE	AMOUNT
FACULTY FT	1.00	66011
	1.00	66011

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 1310 Tutorial

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
16,903	22,572	18,429	51311 PT Faculty			
68,004	63,510	56,500	51317 Tutors	62,000	62,000	62,000
<u>84,907</u>	<u>86,081</u>	<u>74,929</u>		<u>62,000</u>	<u>62,000</u>	<u>62,000</u>
FTE: 2.47	2.59	1.99		FTE: 2.10	2.10	2.10
			52107 EAP			
			52108 LT Disability Insurance			
			52109 Life Insurance			
247	250		52110 Workers Compensation			
185	696		52111 PERS Debt Service			
198	476		52112 PERS Retirement			
375	302		52113 Unemployment Expense			
5,780	6,214		52120 Taxes			
<u>6,784</u>	<u>7,938</u>					
	335	715	53111 General Supplies	715	715	715
		300	53137 Catering/Meals	300	300	300
		66	53509 IMC Printing/Copies			
	<u>335</u>	<u>1,081</u>		<u>1,015</u>	<u>1,015</u>	<u>1,015</u>
<u>91,691</u>	<u>94,354</u>	<u>76,010</u>		<u>63,015</u>	<u>63,015</u>	<u>63,015</u>
<u>91,691</u>	<u>94,354</u>	<u>76,010</u>		<u>63,015</u>	<u>63,015</u>	<u>63,015</u>

BUDGET SALARY DETAIL
2025-2026

COST CENTER: TUTORIAL - COOS CAMPUS

POSITION	FTE	AMOUNT
TUTORS	2.10	62000
	2.10	62000

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 1311 Physics

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
64,100	69,100	68,500	51211 FT Faculty	72,011	72,011	72,011
14,495	12,762		51212 FT Faculty Overloads			
8,668		10,712	51213 FT Summer Faculty			
300	385		51215 FT Faculty Field Exp			
	391		51218 FT Faculty Other			
7,065	4,796	4,731	51311 PT Faculty			
<u>94,629</u>	<u>87,435</u>	<u>83,943</u>		<u>72,011</u>	<u>72,011</u>	<u>72,011</u>
FTE: 1.12	1.08	1.00		FTE: 1.00	1.00	1.00
7,439	7,767		52105 Employee Health Insurance-Employe			
1,700	1,700		52106 HSA Employer Contributions			
11	11		52107 EAP			
201	204		52108 LT Disability Insurance			
124	118		52109 Life Insurance			
273	251		52110 Workers Compensation			
9,775	12,286		52111 PERS Debt Service			
10,504	6,487		52112 PERS Retirement			
424	349		52113 Unemployment Expense			
7,193	6,933		52120 Taxes			
<u>37,644</u>	<u>36,105</u>					
	129	290	53111 General Supplies	290	290	290
	9		53112 Postage & Shipping			
2,853	4,326	4,091	53118 Class & Lab Supplies	5,107	5,107	5,107
		571	53211 Operational Travel			
259		321	53331 Dues & Fees			
738	356	500	53357 Contracted Services & Speakers	500	500	500
777	833	1,102	53509 IMC Printing/Copies			

1311 Physics

Southwestern Oregon Community College
2025-2026

Cost Center -- 1311 Physics

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
	38		53520 Rental Vehicle			
<u>4,627</u>	<u>5,691</u>	<u>6,875</u>		<u>5,897</u>	<u>5,897</u>	<u>5,897</u>
 <u>136,899</u>	 <u>129,231</u>	 <u>90,818</u>		 <u>77,908</u>	 <u>77,908</u>	 <u>77,908</u>
<u>136,899</u>	<u>129,231</u>	<u>90,818</u>		<u>77,908</u>	<u>77,908</u>	<u>77,908</u>

BUDGET SALARY DETAIL
2025-2026

COST CENTER: PHYSICS - COOS CAMPUS

POSITION	FTE	AMOUNT
FT FACULTY	1.00	72011
	1.00	72011

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 1312 Anthropology & Sociology

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
61,004	65,700	62,011	51211 FT Faculty	62,011	62,011	62,011
3,077	6,475		51213 FT Summer Faculty			
	4,447		51218 FT Other Faculty			
26,630	21,750	9,600	51311 PT Faculty			
	2,066	2,100	51314 PT Summer Faculty			
<u>90,711</u>	<u>100,438</u>	<u>73,711</u>		<u>62,011</u>	<u>62,011</u>	<u>62,011</u>
FTE: 0.45	1.38	1.00		FTE: 1.00	1.00	1.00
31,839	30,586		52105 Employee Health Insurance-Employ			
3,400	3,400		52106 HSA Employer Contributions			
11	11		52107 EAP			
191	193		52108 LT Disability Insurance			
124	118		52109 Life Insurance			
262	321		52110 Workers Compensation			
9,342	15,841		52111 PERS Debt Service			
10,648	8,966		52112 PERS Retirement			
406	447		52113 Unemployment Expense			
6,760	8,741		52120 Employer PR Taxes			
<u>62,981</u>	<u>68,623</u>					
354	420	193	53111 General Supplies	193	193	193
	16		53112 Postage & Shipping			

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 1312 Anthropology & Sociology

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
971	1,301	28	53509 IMC Printing/Copies			
<u>1,325</u>	<u>1,737</u>	<u>221</u>		<u>193</u>	<u>193</u>	<u>193</u>
155,018	170,798	73,932		62,204	62,204	62,204
<u>155,018</u>	<u>170,798</u>	<u>73,932</u>		<u>62,204</u>	<u>62,204</u>	<u>62,204</u>

BUDGET SALARY DETAIL
2025-2026

COST CENTER: ANTHROPOLOGY & SOCIOLOGY - COOS CAMPUS

POSITION	FTE	AMOUNT
FACULTY FT	1.00	62011
	1.00	62011

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 1313 Psychology

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
93,842	144,100	143,000	51211 FT Faculty	150,022	150,022	150,022
	2,720		51212 FT Faculty Overloads			
2,896			51213 FT Summer Faculty			
200		100	51215 FT Faculty Field Exp			
	8,560		51218 FT Other Faculty			
11,174	11,350	24,000	51311 PT Faculty			
	3,327	1,575	51314 PT Summer Faculty			
<u>108,112</u>	<u>170,057</u>	<u>168,675</u>		<u>150,022</u>	<u>150,022</u>	<u>150,022</u>
FTE: 1.56	2.24	2.00		FTE: 2.00	2.00	2.00
25,595	45,964		52105 Employee Health Insurance-Employ			
4,392	3,400		52106 HSA Employer Contributions			
15	20		52107 EAP			
301	407		52108 LT Disability Insurance			
178	216		52109 Life Insurance			
338	459		52110 Workers Compensation			
12,297	16,647		52111 PERS Debt Service			
13,214	8,856		52112 PERS Retirement			
525	637		52113 Unemployment Expense			
8,822	12,486		52120 Employer PR Taxes			
<u>65,677</u>	<u>89,091</u>					
3	22	342	53111 General Supplies	386	386	386
	38	305	53211 Operational Travel			

Southwestern Oregon Community College
2025-2026

Cost Center -- 1313 Psychology

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
1,153		3,246	53509 IMC Printing/Copies			
<u>1,156</u>	<u>59</u>	<u>3,893</u>		<u>386</u>	<u>386</u>	<u>386</u>
174,946	259,208	172,568		150,408	150,408	150,408
<u>174,946</u>	<u>259,208</u>	<u>172,568</u>		<u>150,408</u>	<u>150,408</u>	<u>150,408</u>

BUDGET SALARY DETAIL
2025-2026

COST CENTER: PSYCHOLOGY - COOS CAMPUS

POSITION	FTE	AMOUNT
FACULTY FT	1.00	80011
FACULTY FT	1.00	70011
	2.00	150022

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 1315 Allied Health Biological Science

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
137,226	143,300	143,000	51211 FT Faculty	150,022	150,022	150,022
47,050	19,102		51212 FT Faculty Overloads			
4,657		41,208	51213 FT Summer Faculty			
3,332	346		51218 FT Other Faculty			
18,164	3,075	1,650	51311 PT Faculty			
4,033	2,340		51314 PT Summer Faculty			
<u>214,462</u>	<u>168,163</u>	<u>185,858</u>		<u>150,022</u>	<u>150,022</u>	<u>150,022</u>
FTE: 2.38	2.09	2.00		FTE: 2.00	2.00	2.00
35,951	41,564		52105 Employee Health Insurance-Employe			
3,400	3,400		52106 HSA Employer Contributions			
20	22		52107 EAP			
390	424		52108 LT Disability Insurance			
220	235		52109 Life Insurance			
595	485		52110 Workers Compensation			
22,241	24,854		52111 PERS Debt Service			
27,744	15,761		52112 PERS Retirement			
923	672		52113 Unemployment Expense			
15,442	13,122		52120 Employer PR Taxes			
<u>106,926</u>	<u>100,540</u>					
162	163	193	53111 General Supplies	290	290	290
39			53112 Postage & Shipping			
		95	53117 Computer Supplies	145	145	145
3,407	3,494	3,978	53118 Class & Lab Supplies	3,580	3,580	3,580
1,155		1,950	53321 Purchased Services	2,000	2,000	2,000
	110	111	53331 Dues & Fees	64	64	64

Southwestern Oregon Community College
2025-2026

Cost Center -- 1315 Allied Health Biological Science

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
7,326	7,758	2,318	53509 IMC Printing/Copies			
<u>12,088</u>	<u>11,525</u>	<u>8,645</u>		<u>6,079</u>	<u>6,079</u>	<u>6,079</u>
333,475	280,228	194,503		156,101	156,101	156,101
<u>333,475</u>	<u>280,228</u>	<u>194,503</u>		<u>156,101</u>	<u>156,101</u>	<u>156,101</u>

BUDGET SALARY DETAIL
2025-2026

COST CENTER: ALLIED HEALTH BIOLOGICAL SCIENCE - COOS CAMPUS

POSITION	FTE	AMOUNT
FACULTY FT	1.00	86011
FACULTY FT	1.00	64011
	2.00	150022

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 1316 General Biological Science

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
159,862	121,000	124,800	51211 FT Faculty	128,022	128,022	128,022
	10,906		51212 FT Faculty Overloads			
11,321	27,998	16,069	51213 FT Summer Faculty			
500	350		51215 FT Faculty Field Exp			
1,857	1,807		51218 FT Other Faculty			
35,104			51220 FT Adjunct Faculty			
2,656	5,478	10,831	51311 PT Faculty			
2,579			51314 PT Summer Faculty			
11,240	21,201	29,016	51415 PT 20HR Classified	33,481	33,481	33,481
<u>225,119</u>	<u>188,740</u>	<u>180,716</u>		<u>161,503</u>	<u>161,503</u>	<u>161,503</u>
FTE: 3.34	2.87	2.78		FTE: 2.78	2.78	2.78
38,170	48,619		52105 Employee Health Insurance-Employ			
5,525	3,683		52106 HSA Employer Contributions			
32	31		52107 EAP			
420	160		52108 LT Disability Insurance			
224	98		52109 Life Insurance			
519	518		52110 Workers Compensation			
19,677	19,723		52111 PERS Debt Service			
24,749	10,414		52112 PERS Retirement			
1,045	722		52113 Unemployment Expense			
17,377	14,147		52120 Employer PR Taxes			
<u>107,738</u>	<u>98,116</u>					
65	346	193	53111 General Supplies	193	193	193
	1		53112 Postage & Shipping			
		97	53117 Computer Supplies	97	97	97
1,248	2,287	2,219	53118 Class & Lab Supplies	2,390	2,390	2,390

1316 General Biological Science

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 1316 General Biological Science

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
1,430	2,579	2,480	53321 Purchased Services	2,480	2,480	2,480
		42	53331 Dues & Fees	42	42	42
3,567	5,259	4,708	53509 IMC Printing/Copies			
	24		53515 Motor Pool			
<u>6,310</u>	<u>10,496</u>	<u>9,739</u>		<u>5,202</u>	<u>5,202</u>	<u>5,202</u>
 <u>339,167</u>	 <u>297,352</u>	 <u>190,455</u>		 <u>166,705</u>	 <u>166,705</u>	 <u>166,705</u>
<u>339,167</u>	<u>293,352</u>	<u>190,455</u>		<u>166,705</u>	<u>166,705</u>	<u>166,705</u>

BUDGET SALARY DETAIL
2025-2026

COST CENTER: GENERAL BIOLOGICAL SCIENCE - COOS CAMPUS

POSITION	FTE	AMOUNT
FACULTY FT	1.00	64011
FACULTY FT	1.00	64011
PT 20HR CLASSIFIED	0.78	33481
	2.78	161503

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 1400 Pharmacy Tech

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
10,015	1,575	5,525	51311 PT Faculty			
10,015	1,575	5,525				
FTE: 0.170.03 FTE:						
29	5		52110 Workers Compensation			
45	6		52113 Unemployment Expense			
773	131		52120 Employer PR Taxes			
847	142					
		150	53211 Operational Travel	150	150	150
		125	53319 Meeting Expenses	125	125	125
		275		275	275	275
10,862	1,717	5,800		275	275	275
10,862	1,717	5,800		275	275	275

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 1402 Medical Assistant

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
10,681	20,088	13,800	51311 PT Faculty			
10,681	20,088	13,800				
FTE: 0.18	0.32			FTE:		
4,643	1,548		52105 Employee Health Insurance-Employ			
31	58		52110 Workers Compensation			
677	1,793		52111 PERS Debt Service			
728	1,013		52112 PERS Retirement			
48	80		52113 Unemployment Expense			
833	1,634		52120 Taxes			
6,960	6,127					
144		145	53111 General Supplies	145	145	145
		193	53118 Class & Lab Supplies	193	193	193
		83	53211 Operational Travel	83	83	83
		290	53319 Meeting Expenses	290	290	290
		1,500	53321 Purchased Services	1,500	1,500	1,500
2,272		800	53331 Dues & Fees	800	800	800
		3	53509 IMC Printing/Copies			
2,416		3,014		3,011	3,011	3,011
20,057	26,214	16,814		3,011	3,011	3,011
20,057	26,214	16,814		3,011	3,011	3,011

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 1403 Early Childhood Ed

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
57,400	62,400	60,500	51211 FT Faculty	64,011	64,011	64,011
	1,882		51212 FT Faculty Overloads			
3,620	3,056	6,454	51213 FT Summer Faculty			
100			51215 FT Faculty Field Exp			
20,420	19,050	14,850	51311 PT Faculty			
100			51315 PT Faculty Field Experience			
<u>81,640</u>	<u>86,388</u>	<u>81,804</u>		<u>64,011</u>	<u>64,011</u>	<u>64,011</u>
FTE: 1.35	1.31	1.00		FTE: 1.00	1.00	1.00
9,856	10,288		52105 Employee Health Insurance-Employe			
11	11		52107 EAP			
181	182		52108 LT Disability Insurance			
120	118		52109 Life Insurance			
237	251		52110 Workers Compensation			
8,980	12,958		52111 PERS Debt Service			
10,358	7,344		52112 PERS Retirement			
367	346		52113 Unemployment Expense			
<u>6,232</u>	<u>6,912</u>		52120 Taxes			
36,343	38,411					
104	53	200	53111 General Supplies	200	200	200
	2	6	53112 Postage & Shipping			
		97	53118 Class & Lab Supplies	97	97	97
		50	53135 Food Supplies	50	50	50
1,035	100	1,000	53211 Operational Travel	1,000	1,000	1,000
		400	53317 Facility/Equipment Rental	400	400	400
435		800	53331 Dues & Fees	800	800	800
721	476	252	53509 IMC Printing/Copies			

1403 Early Childhood Ed

Southwestern Oregon Community College
2025-2026

Cost Center -- 1403 Early Childhood Ed

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
54			53520 Rental Vehicle			
2,349	630	2,805		2,547	2,547	2,547
 120,332	 125,429	 84,609		 66,558	 66,558	 66,558
120,332	125,429	84,609		66,558	66,558	66,558

BUDGET SALARY DETAIL
2025-2026

COST CENTER: EARLY CHILDHOOD ED - COOS CAMPUS

POSITION	FTE	AMOUNT
FACULTY FT	1.00	64011
	1.00	64011

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 1404 Physical Education

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
176,175	189,485	187,485	51211 FT Faculty	175,769	175,769	175,769
13,603	15,399		51212 FT Faculty Overloads			
12,949	13,535	14,187	51213 FT Summer Faculty			
	4,501		51218 FT Other Faculty			
37,404	78,342	37,157	51311 PT Faculty			
1,382		1,040	51314 PT Summer Faculty			
31,660	32,568		51411 FT Classified			
<u>273,173</u>	<u>333,829</u>	<u>239,869</u>		<u>175,769</u>	<u>175,769</u>	<u>175,769</u>
FTE: 4.27	4.87	2.61		FTE: 2.61	2.61	2.61
56,765	55,309		52105 Employee Health Insurance-Employ			
9,465	9,095		52106 HSA Employer Contributions			
39	39		52107 EAP			
649	656		52108 LT Disability Insurance			
445	425		52109 Life Insurance			
787	988		52110 Workers Compensation			
28,798	50,701		52111 PERS Debt Service			
34,067	29,978		52112 PERS Retirement			
1,220	1,374		52113 Unemployment Expense			
20,590	27,326		52120 Taxes			
<u>152,825</u>	<u>175,889</u>					
219	2,677	3,381	53111 General Supplies	4,381	4,381	4,381
		2,283	53321 Purchased Services			
	45	1,647	53331 Dues & Fees	6,930	6,930	6,930

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 1404 Physical Education

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
1,410	529	701	53509 IMC Printing/Copies	450	450	450
<u>1,629</u>	<u>3,250</u>	<u>8,012</u>		<u>11,761</u>	<u>11,761</u>	<u>11,761</u>
427,628	512,968	247,881		187,530	187,530	187,530
<u>427,628</u>	<u>512,968</u>	<u>247,881</u>		<u>187,530</u>	<u>187,530</u>	<u>187,530</u>

BUDGET SALARY DETAIL
2025-2026

COST CENTER: PHYSICAL EDUCATION - COOS CAMPUS

POSITION	FTE	AMOUNT
FACULTY FT	0.87	62649
FACULTY FT	0.87	53950
FACULTY FT	0.87	59170
	2.61	175769

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 1405 Nursing

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
-60,409	-29,939	-75,000	45003 Supplies Sales	-75,000	-75,000	-75,000
-60,409	-29,939	-75,000		-75,000	-75,000	-75,000
-60,409	-29,939	-75,000		-75,000	-75,000	-75,000
75,364	83,272	83,272	51111 FT Management	90,968	90,968	90,968
289,585	238,585	316,011	51211 FT Faculty	328,055	328,055	328,055
44,607	29,460		51212 FT Faculty Overloads			
1,800	346		51218 FT Other Faculty			
50,739	102,086	88,605	51311 PT Faculty			
	1,880	2,100	51314 PT Summer Faculty			
49,298	36,019	37,066	51411 FT Classified	42,266	42,266	42,266
600	100		51421 Classified Other Pay			
511,992	491,748	527,054		461,289	461,289	461,289
FTE: 7.48	7.30	7.00		FTE: 7.00	7.00	7.00
115,961	96,435		52105 Employee Health Insurance-Employ			
11,900	8,217		52106 HSA Employer Contributions			
71	59		52107 EAP			
1,282	1,067		52108 LT Disability Insurance			
816	647		52109 Life Insurance			
1,484	1,420		52110 Workers Compensation			
47,099	50,074		52111 PERS Debt Service			
50,265	26,439		52112 PERS Retirement			
2,304	2,014		52113 Unemployment Expense			

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 1405 Nursing

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
38,878	39,903		52120 Taxes			
<u>270,062</u>	<u>226,276</u>					
338	398	5,570	53111 General Supplies	5,570	5,570	5,570
7	240	278	53112 Postage & Shipping	265	265	265
252	5,289	5,305	53118 Class & Lab Supplies	5,305	5,305	5,305
		457	53137 Catering/Meals	457	457	457
7,660	4,824	9,249	53211 Operational Travel	9,249	9,249	9,249
23,740	5,429	25,646	53321 Purchased Services	25,659	25,659	25,659
		707	53331 Dues & Fees	707	707	707
60,912	30,635	75,000	53410 Materials for Resale	75,000	75,000	75,000
3,320	3,054	3,029	53509 IMC Printing/Copies	2,568	2,568	2,568
		500	53520 Rental Vehicle	500	500	500
		6,405	53610 Equipment Repair	6,405	6,405	6,405
<u>96,228</u>	<u>49,868</u>	<u>132,146</u>		<u>131,685</u>	<u>131,685</u>	<u>131,685</u>
<u>878,283</u>	<u>767,893</u>	<u>659,200</u>		<u>592,974</u>	<u>592,974</u>	<u>592,974</u>
<u>817,874</u>	<u>737,953</u>	<u>584,200</u>		<u>517,974</u>	<u>517,974</u>	<u>517,974</u>

BUDGET SALARY DETAIL
2025-2026

COST CENTER: NURSING - COOS CAMPUS

POSITION	FTE	AMOUNT
CLASS SAL FT	1.00	42266
FACULTY FT	1.00	62011
FACULTY FT	1.00	72011
FACULTY FT	1.00	62011
FACULTY FT	1.00	66011
FACULTY FT	1.00	66011
MGMT SAL FT	1.00	90968
	7.00	461289

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 1406 Justice Services

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
24,798	22,075	16,400	51311 PT Faculty			
2,685	2,028		51314 PT Summer Faculty			
	100		51315 PT Faculty Field Experience			
<u>27,484</u>	<u>24,203</u>	<u>16,400</u>				
FTE: 0.47	0.39			FTE:		
80	70		52110 Workers Compensation			
2,445	2,490		52111 PERS Debt Service			
2,995	1,566		52112 PERS Retirement			
86	66		52113 Unemployment Expense			
2,123	1,950		52120 Taxes			
<u>7,729</u>	<u>6,143</u>					
		250	53319 Meeting Expenses	250	250	250
		100	53509 IMC Printing/Copies	100	100	100
		<u>350</u>		<u>350</u>	<u>350</u>	<u>350</u>
<u>35,213</u>	<u>30,346</u>	<u>16,750</u>		<u>350</u>	<u>350</u>	<u>350</u>
35,213	30,346	16,750		350	350	350

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 1408 Emergency Medical Tech

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
		-4,200	44690 Other Fees	-4,200	-4,200	-4,200
		-4,200		-4,200	-4,200	-4,200
		-4,200		-4,200	-4,200	-4,200
129,322	100,535	130,153	51211 FT Faculty	138,545	138,545	138,545
9,496	9,443		51212 FT Faculty Overloads			
	311		51218 FT Other Faculty			
	26,933		51220 FT Adjunct Faculty			
24,724	30,050	34,541	51311 PT Faculty			
881	15,300		51316 PT Teachers Aids			
		1,000	51417 PT Casual/Temporary	1,000	1,000	1,000
164,423	182,573	165,694		139,545	139,545	139,545
FTE: 2.43	3.03	2.04		FTE: 2.04	2.04	2.04
28,811	44,627		52105 Employee Health Insurance-Employ			
5,100	4,533		52106 HSA Employer Contributions			
20	20		52107 EAP			
380	326		52108 LT Disability Insurance			
224	216		52109 Life Insurance			
475	764		52110 Workers Compensation			
12,244	16,510		52111 PERS Debt Service			
13,231	9,026		52112 PERS Retirement			
740	697		52113 Unemployment Expense			
12,548	13,883		52120 Taxes			
73,773	90,602					

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 1408 Emergency Medical Tech

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
1,137	1,690	1,337	53111 General Supplies	2,391	2,391	2,391
1			53112 Postage & Shipping			
13,985	12,164	18,408	53118 Class & Lab Supplies	18,408	18,408	18,408
2,838	2,364	4,002	53119 Uniforms	4,002	4,002	4,002
98		900	53211 Operational Travel	900	900	900
3,249	407		53219 Out of State Travel			
		290	53317 Facility/Equipment Rental	290	290	290
245			53319 Meeting Expenses			
10,130	15,601	18,408	53321 Purchased Services	17,354	17,354	17,354
2,500	1,700	1,253	53331 Dues & Fees	1,253	1,253	1,253
12,240	12,550	12,240	53363 Professional Services	12,240	12,240	12,240
		487	53370 Insurance	487	487	487
826	1,803	1,874	53509 IMC Printing/Copies			
160		1,509	53515 Motor Pool	1,509	1,509	1,509
135	266	120	53520 Rental Vehicle	120	120	120
		3,000	53610 Equipment Repair	3,000	3,000	3,000
		1,500	53620 Vehicle Repair	1,500	1,500	1,500
<u>47,545</u>	<u>48,546</u>	<u>65,328</u>		<u>63,454</u>	<u>63,454</u>	<u>63,454</u>
 <u>285,741</u>	 <u>321,720</u>	 <u>231,022</u>		 <u>202,999</u>	 <u>202,999</u>	 <u>202,999</u>
285,741	321,720	226,822		198,799	198,799	198,799

BUDGET SALARY DETAIL
2025-2026

COST CENTER: EMERGENCY MEDICAL TECH - COOS CAMPUS

POSITION	FTE	AMOUNT
FACULTY FT	1.00	80534
FACULTY FT	1.00	58011
PT CASUAL/TEMPORARY	0.04	1000
	2.04	139545

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 1410 Digital Design

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
70,900			51211 FT Faculty			
1,261	10,870	18,188	51311 PT Faculty			
		2,615	51314 PT Summer Faculty			
<u>72,161</u>	<u>10,870</u>	<u>20,803</u>				
FTE: 1.02	0.18			FTE:		
7,439	626		52105 Employee Health Insurance-Employ			
1,700			52106 HSA Employer Contributions			
11	1		52107 EAP			
223	19		52108 LT Disability Insurance			
124	10		52109 Life Insurance			
208	32		52110 Workers Compensation			
7,883	2,270		52111 PERS Debt Service			
8,470	1,198		52112 PERS Retirement			
323	97		52113 Unemployment Expense			
5,359	1,785		52120 Employer PR Taxes			
<u>31,739</u>	<u>6,037</u>					
		193	53111 General Supplies	193	193	193
		193	53118 Class & Lab Supplies	193	193	193
		<u>386</u>		<u>386</u>	<u>386</u>	<u>386</u>
<u>103,901</u>	<u>16,906</u>	<u>21,189</u>		<u>386</u>	<u>386</u>	<u>386</u>
103,901	16,906	21,189		386	386	386

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 1414 Dental Assisting

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
		60,500	51211 FT Faculty	62,011	62,011	62,011
		6,892	51311 PT Faculty			
		600	51315 PT Faculty Field Experience			
		67,992		62,011	62,011	62,011
FTE:		1.00		FTE: 1.00	1.00	1.00
	205		53111 General Supplies			
		3,636	53118 Class & Lab Supplies			
		4,376	53171 Equipment < \$5,000	10,400	10,400	10,400
		300	53211 Operational Travel	300	300	300
		250	53319 Meeting Expenses	250	250	250
		2,388	53321 Purchased Services			
	205	10,950		10,950	10,950	10,950
	205	78,942		72,961	72,961	72,961
	205	78,942		72,961	72,961	72,961

BUDGET SALARY DETAIL
2025-2026

COST CENTER: DENTAL ASSISTING - COOS CAMPUS

POSITION	FTE	AMOUNT
FT FACULTY	1.00	62011
	1.00	62011

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 1501 Forestry/Natural Resources

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
61,773	65,700	64,500	51211 FT Faculty	68,011	68,011	68,011
1,727	3,325		51212 FT Faculty Overloads			
700	800	300	51215 FT Faculty Field Exp			
1,800	178		51218 FT Other Faculty			
3,355	1,850	2,739	51311 PT Faculty			
<u>69,354</u>	<u>71,854</u>	<u>67,539</u>		<u>68,011</u>	<u>68,011</u>	<u>68,011</u>
FTE: 1.06	1.03	1.00		FTE: 1.00	1.00	1.00
7,439	15,505		52105 Employee Health Insurance-Employ			
1,700	3,967		52106 HSA Employer Contributions			
11	11		52107 EAP			
191	193		52108 LT Disability Insurance			
124	118		52109 Life Insurance			
200	207		52110 Workers Compensation			
7,574	10,683		52111 PERS Debt Service			
8,139	5,641		52112 PERS Retirement			
310	287		52113 Unemployment Expense			
5,254	5,653		52120 Taxes			
<u>30,941</u>	<u>42,263</u>					
278		1	53111 General Supplies	483	483	483
221		460	53118 Class & Lab Supplies	483	483	483
	140	389	53211 Operational Travel			
	94	116	53217 Field Trip			
129	458	165	53509 IMC Printing/Copies			

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 1501 Forestry/Natural Resources

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
210	955		53515 Motor Pool			
<u>838</u>	<u>1,647</u>	<u>1,131</u>		<u>966</u>	<u>966</u>	<u>966</u>
101,133	115,764	68,670		68,977	68,977	68,977
<u>101,133</u>	<u>115,764</u>	<u>68,670</u>		<u>68,977</u>	<u>68,977</u>	<u>68,977</u>

BUDGET SALARY DETAIL
2025-2026

COST CENTER: FORESTRY/NATURAL RESOURCES - COOS CAMPUS

POSITION	FTE	AMOUNT
FT FACULTY	1.00	68011
	1.00	68011

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 1502 Apprenticeship

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
	2,148		51311 PT Faculty			
	2,148					
FTE: 0.03						
	6		52110 Workers Compensation			
	322		52111 PERS Debt Service			
	170		52112 PERS Retirement			
	9		52113 Unemployment Expense			
	174		52120 Employer PR Taxes			
	681					
		3,000	53111 General Supplies	3,000	3,000	3,000
		34	53112 Postage & Shipping			
		397	53509 IMC Printing/Copies			
		3,431		3,000	3,000	3,000
	2,829	3,431		3,000	3,000	3,000
	2,829	3,431		3,000	3,000	3,000

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 1505 Agroecology

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
	20,279	60,500	51211 FT Faculty	64,011	64,011	64,011
	3,947	12,771	51311 PT Faculty			
	24,226	73,271		64,011	64,011	64,011
FTE:	0.39	1.00		FTE: 1.00	1.00	1.00
	4,669		52105 Employee Health Insurance-Employ			
	1,700		52106 HSA Employer Contributions			
	3		52107 EAP			
	49		52108 LT Disability Insurance			
	33		52109 Life Insurance			
	60		52110 Workers Compensation			
	2,535		52111 PERS Debt Service			
	1,338		52112 PERS Retirement			
	83		52113 Unemployment Expense			
	1,668		52120 Employer PR Taxes			
	12,140					
	12	14	53112 Postage & Shipping			
	397	7,400	53116 Fee Based Class Supplies	10,000	10,000	10,000
	2,106	3,600	53118 Class & Lab Supplies	4,000	4,000	4,000
	650	1,000	53321 Purchased Services			
	8	4	53509 IMC Printing/Copies			

Southwestern Oregon Community College
2025-2026

Cost Center -- 1505 Agroecology

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
	580	2,000	53515 Motor Pool			
	3,752	14,018		14,000	14,000	14,000
	40,118	87,289		78,011	78,011	78,011
	40,118	87,289		78,011	78,011	78,011

BUDGET SALARY DETAIL
2025-2026

COST CENTER: AGROECOLOGY - COOS CAMPUS

POSITION	FTE	AMOUNT
FACULTY FT	1.00	64011
	1.00	64011

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 1508 Manufacturing Tech

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
57,300	58,650	111,000	51211 FT Faculty	118,022	118,022	118,022
13,795	17,209		51212 FT Faculty Overloads			
10,739	17,754	13,799	51311 PT Faculty			
	3,058	1,546	51314 PT Summer Faculty			
8,125	7,955		51316 PT Teachers Aids			
<u>89,959</u>	<u>104,626</u>	<u>126,345</u>		<u>118,022</u>	<u>118,022</u>	<u>118,022</u>
FTE: 1.32	1.46	1.00		FTE: 2.00	2.00	2.00
7,439	7,112		52105 Employee Health Insurance-Employ			
1,700	1,700		52106 HSA Employer Contributions			
11	10		52107 EAP			
180	167		52108 LT Disability Insurance			
124	108		52109 Life Insurance			
411	469		52110 Workers Compensation			
7,904	11,900		52111 PERS Debt Service			
8,493	6,283		52112 PERS Retirement			
92	294		52113 Unemployment Expense			
<u>6,859</u>	<u>8,428</u>	<u></u>	52120 Taxes	<u></u>	<u></u>	<u></u>
33,214	36,472					
1,324	940	1,000	53111 General Supplies	1,000	1,000	1,000
	14,535	15,000	53116 Fee Based Class Supplies	15,000	15,000	15,000
21,982	12,405	22,312	53118 Class & Lab Supplies	22,982	22,982	22,982
	97		53211 Operational Travel			
		125	53319 Meeting Expenses	125	125	125
88		145	53331 Dues & Fees	145	145	145
617	1,216	2,339	53509 IMC Printing/Copies			
	68		53515 Motor Pool			

1508 Manufacturing Tech

Southwestern Oregon Community College
2025-2026

Cost Center -- 1508 Manufacturing Tech

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
	31		53520 Rental Vehicle			
<u>24,011</u>	<u>29,293</u>	<u>40,921</u>		<u>39,252</u>	<u>39,252</u>	<u>39,252</u>
 <u>147,184</u>	 <u>170,391</u>	 <u>167,266</u>		 <u>157,274</u>	 <u>157,274</u>	 <u>157,274</u>
<u>147,184</u>	<u>170,391</u>	<u>167,266</u>		<u>157,274</u>	<u>157,274</u>	<u>157,274</u>

BUDGET SALARY DETAIL
2025-2026

COST CENTER: MANUFACTURING TECH - COOS CAMPUS

POSITION	FTE	AMOUNT
FT FACULTY	1.00	54011
FT FACULTY	1.00	64011
	2.00	118022

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 1701 Misc Instruction

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
-2,040	-6,360		44560 Registration Fees			
-2,040	-6,360					
-2,040	-6,360					
1,200			51211 FT Faculty			
		80,000	51212 FT Faculty Overloads	108,000	108,000	108,000
		3,875	51215 FT Faculty Field Exp	5,475	5,475	5,475
2,723	2,764	2,000	51218 FT Other Faculty	2,000	2,000	2,000
7,544	23,314	45,846	51311 PT Faculty	634,982	634,982	634,982
688			51314 PT Summer Faculty			
		2,000	51363 PT Faculty Other	2,000	2,000	2,000
12,155	26,079	133,721		752,457	752,457	752,457
FTE: 0.14	0.38	10.24		FTE: 9.99	9.99	9.99
35	76		52110 Workers Compensation			
1,029	418		52111 PERS Debt Service			
1,519	222		52112 PERS Retirement			
55	104		52113 Unemployment Expense			
932	2,113		52120 Taxes			
3,569	2,933					
	2,833	3,450	53111 General Supplies	3,450	3,450	3,450
		193	53112 Postage & Shipping	193	193	193
		3,834	53137 Catering/Meals	3,834	3,834	3,834
		1,500	53171 Equipment < \$5,000	1,500	1,500	1,500
		2,577	53211 Operational Travel	2,577	2,577	2,577

1701 Misc Instruction

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 1701 Misc Instruction

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
		7,683	53216 Staff Development Travel	7,683	7,683	7,683
		1,052	53319 Meeting Expenses	1,052	1,052	1,052
		580	53331 Dues & Fees	580	580	580
	12,500	903	53357 Contracted Services & Speakers	903	903	903
			53509 IMC Printing/Copies			
		100	53515 Motor Pool	100	100	100
		200	53520 Rental Vehicle	200	200	200
	15,333	22,072		22,072	22,072	22,072
15,724	44,345	155,793		774,529	774,529	774,529
13,684	37,985	155,793		774,529	774,529	774,529

BUDGET SALARY DETAIL
2025-2026

COST CENTER: MISC INSTRUCTION - COOS CAMPUS

POSITION	FTE	AMOUNT
FACULTY PT	9.99	634982
FT FACULTY OVERLOADS	0.00	108000
	9.99	742982

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 1702 Summer School

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
			51213 FT Summer Faculty	140,000	140,000	140,000
			51314 PT Summer Faculty	80,000	80,000	80,000
				220,000	220,000	220,000
FTE: 1.29				FTE: 1.26	1.26	1.26
				220,000	220,000	220,000
				220,000	220,000	220,000

BUDGET SALARY DETAIL
2025-2026

COST CENTER: SUMMER SCHOOL - COOS CAMPUS

POSITION	FTE	AMOUNT
FT SUMMER FACULTY	0.00	140000
PT FAC SUMMER	1.26	80000
	1.26	220000

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 1808 Elearning

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
28,094	38,987		51411 FT Classified			
450	600		51421 Classified Other Pay			
<u>28,544</u>	<u>39,587</u>					
FTE: 0.75	1.00			FTE:		
14,558	20,000		52105 Employee Health Insurance-Employ			
8	11		52107 EAP			
90	120		52108 LT Disability Insurance			
88	118		52109 Life Insurance			
83	115		52110 Workers Compensation			
3,269	5,938		52111 PERS Debt Service			
3,248	3,135		52112 PERS Retirement			
128	158		52113 Unemployment Expense			
2,097	3,084		52120 Taxes			
<u>23,570</u>	<u>32,678</u>					
	386		53211 Operational Travel			
7,275	7,356		53357 Contracted Services & Speakers			
	23		53520 Rental Vehicle			
<u>7,275</u>	<u>7,765</u>					
<u>59,388</u>	<u>80,030</u>					
59,388	80,030					

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 1809 Community Education

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
517			51112 Other Management			
	400		51211 FT Faculty			
7,240	3,368	28,267	51311 PT Faculty	28,267	28,267	28,267
3,833	823	3,694	51314 PT Summer Faculty	7,431	7,431	7,431
34,368			51521 FT Specialist			
<u>45,957</u>	<u>4,591</u>	<u>31,961</u>		<u>35,698</u>	<u>35,698</u>	<u>35,698</u>
FTE: 0.80	0.07	0.58		FTE: 0.57	0.57	0.57
13,054			52105 Employee Health Insurance-Employ			
3,400			52106 HSA Employer Contributions			
6			52107 EAP			
103			52108 LT Disability Insurance			
75			52109 Life Insurance			
121	8		52110 Workers Compensation			
4,231	629		52111 PERS Debt Service			
4,546	389		52112 PERS Retirement			
187	19		52113 Unemployment Expense			
3,482	378		52120 Taxes			
<u>29,205</u>	<u>1,422</u>					
161	304	275	53111 General Supplies	275	275	275
6	90	115	53112 Postage & Shipping	115	115	115
		1,245	53118 Class & Lab Supplies			
		312	53135 Food Supplies	312	312	312
	1,828		53171 Equipment < \$5,000	2,000	2,000	2,000
	136	332	53211 Operational Travel	332	332	332

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 1809 Community Education

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
5	255	240	53509 IMC Printing/Copies	240	240	240
<u>172</u>	<u>2,613</u>	<u>2,519</u>		<u>3,274</u>	<u>3,274</u>	<u>3,274</u>
<u>75,335</u>	<u>8,627</u>	<u>34,480</u>		<u>38,972</u>	<u>38,972</u>	<u>38,972</u>
<u>75,335</u>	<u>8,627</u>	<u>34,480</u>		<u>38,972</u>	<u>38,972</u>	<u>38,972</u>

BUDGET SALARY DETAIL
2025-2026

COST CENTER: COMMUNITY EDUCATION - COOS CAMPUS

POSITION	FTE	AMOUNT
FACULTY PT	0.45	28267
PT FAC SUMMER	0.12	7431
	0.57	35698

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 1902 Fire Science

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
63,230	67,255	68,832	51211 FT Faculty	68,832	68,832	68,832
600	1,100		51215 FT Faculty Field Exp			
10,618	4,066	7,393	51311 PT Faculty			
<u>74,448</u>	<u>72,421</u>	<u>76,225</u>		<u>68,832</u>	<u>68,832</u>	<u>68,832</u>
FTE: 1.18	1.07	1.00		FTE: 1.00	1.00	1.00
7,439	7,747		52105 Employee Health Insurance-Employe			
1,700	1,275		52106 HSA Employer Contributions			
11	11		52107 EAP			
189	196		52108 LT Disability Insurance			
124	118		52109 Life Insurance			
211	240		52110 Workers Compensation			
6,980	12,213		52111 PERS Debt Service			
7,500	6,449		52112 PERS Retirement			
328	333		52113 Unemployment Expense			
5,599	6,637		52120 Taxes			
<u>30,082</u>	<u>35,219</u>					
651		1,966	53111 General Supplies	966	966	966
		8,933	53116 Fee Based Class Supplies	10,000	10,000	10,000
847	589	846	53118 Class & Lab Supplies	846	846	846
100		200	53151 Gasoline/Fuel/Propane	200	200	200
2,701	555	7,249	53171 Equipment < \$5,000	7,249	7,249	7,249
		300	53211 Operational Travel	300	300	300
		750	53321 Purchased Services	750	750	750
		317	53331 Dues & Fees	250	250	250
	3,450		53363 Professional Services			
		478	53370 Insurance	478	478	478

1902 Fire Science

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 1902 Fire Science

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
1,960	1,499	873	53509 IMC Printing/Copies			
	24	1,500	53515 Motor Pool	1,500	1,500	1,500
		200	53520 Rental Vehicle	200	200	200
			53610 Equipment Repair	5,000	5,000	5,000
<u>6,259</u>	<u>6,117</u>	<u>23,612</u>		<u>27,739</u>	<u>27,739</u>	<u>27,739</u>
 <u>110,789</u>	 <u>113,757</u>	 <u>99,837</u>		 <u>96,571</u>	 <u>96,571</u>	 <u>96,571</u>
<u>110,789</u>	<u>113,757</u>	<u>99,837</u>		<u>96,571</u>	<u>96,571</u>	<u>96,571</u>

BUDGET SALARY DETAIL
2025-2026

COST CENTER: FIRE SCIENCE - COOS CAMPUS

POSITION	FTE	AMOUNT
FACULTY FT	1.00	68832
	1.00	68832

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 1909 Adult & Pre-College Education

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
62,282	65,246	65,246	51111 FT Management	67,882	67,882	67,882
	240		51112 Other Management			
32,721	38,273	20,958	51311 PT Faculty			
7,679	6,952	5,240	51314 PT Summer Faculty			
<u>102,682</u>	<u>110,711</u>	<u>91,444</u>		<u>67,882</u>	<u>67,882</u>	<u>67,882</u>
FTE: 1.68	1.73	1.00		FTE: 1.00	1.00	1.00
15,523	16,024		52105 Employee Health Insurance-Employe			
3,400	3,400		52106 HSA Employer Contributions			
11	11		52107 EAP			
197	198		52108 LT Disability Insurance			
124	118		52109 Life Insurance			
298	321		52110 Workers Compensation			
11,295	16,607		52111 PERS Debt Service			
12,585	9,270		52112 PERS Retirement			
462	447		52113 Unemployment Expense			
7,888	8,858		52120 Taxes			
<u>51,783</u>	<u>55,253</u>					
257	1,712	1,457	53111 General Supplies	1,457	1,457	1,457
		300	53137 Catering/Meals	300	300	300
997			53171 Equipment < \$5,000			
661	705	700	53211 Operational Travel	700	700	700
3			53509 IMC Printing/Copies			

Southwestern Oregon Community College
2025-2026

Cost Center -- 1909 Adult & Pre-College Education

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
270	193	300	53520 Rental Vehicle	300	300	300
<u>2,187</u>	<u>2,610</u>	<u>2,757</u>		<u>2,757</u>	<u>2,757</u>	<u>2,757</u>
156,652	168,574	94,201		70,639	70,639	70,639
<u>156,652</u>	<u>168,574</u>	<u>94,201</u>		<u>70,639</u>	<u>70,639</u>	<u>70,639</u>

BUDGET SALARY DETAIL
2025-2026

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

POSITION	FTE	AMOUNT

MGMT SAL FT	1.00	67882

	1.00	67882

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 2101 Instructional Supervision

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
128,553	135,836	135,836	51111 FT Management	141,324	141,324	141,324
1,040	1,920		51112 Other Management			
12,548	52,219	52,219	51114 FT Supervisor/Confidential	56,443	56,443	56,443
924	265		51218 FT Other Faculty			
64,256	36,226	36,172	51411 FT Classified	43,202	43,202	43,202
700	600	600	51421 Classified Other Pay	600	600	600
<u>208,021</u>	<u>227,066</u>	<u>224,827</u>		<u>241,569</u>	<u>241,569</u>	<u>241,569</u>
FTE: 2.66	3.00	3.00		FTE: 3.00	3.00	3.00
42,937	44,473		52105 Employee Health Insurance-Employe			
5,100	3,400		52106 HSA Employer Contributions			
27	32		52107 EAP			
621	675		52108 LT Disability Insurance			
309	353		52109 Life Insurance			
596	658		52110 Workers Compensation			
22,006	31,744		52111 PERS Debt Service			
23,664	16,761		52112 PERS Retirement			
925	916		52113 Unemployment Expense			
15,821	18,104		52120 Taxes			
<u>112,005</u>	<u>117,117</u>					
1,120	1,221	1,220	53111 General Supplies	1,220	1,220	1,220
711	420	354	53112 Postage & Shipping	193	193	193
840	174	688	53137 Catering/Meals	688	688	688
		782	53171 Equipment < \$5,000			
1,589	2,199	5,288	53211 Operational Travel	2,988	2,988	2,988
795		1,700	53219 Out of State Travel	1,000	1,000	1,000
300		447	53319 Meeting Expenses	472	472	472

2101 Instructional Supervision

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 2101 Instructional Supervision

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
1,200	186	1,219	53331 Dues & Fees	1,194	1,194	1,194
	3,643		53354 Student Support			
15,972	14,749	13,739	53357 Contracted Services & Speakers	17,500	17,500	17,500
1,594	2,276	6,437	53509 IMC Printing/Copies			
119	306		53520 Rental Vehicle			
<u>24,239</u>	<u>25,174</u>	<u>31,874</u>		<u>25,255</u>	<u>25,255</u>	<u>25,255</u>
 <u>344,265</u>	 <u>369,356</u>	 <u>256,701</u>		 <u>266,824</u>	 <u>266,824</u>	 <u>266,824</u>
<u>344,265</u>	<u>369,356</u>	<u>256,701</u>		<u>266,824</u>	<u>266,824</u>	<u>266,824</u>

BUDGET SALARY DETAIL
2025-2026

COST CENTER: INSTRUCTIONAL SUPERVISION - COOS CAMPUS

POSITION	FTE	AMOUNT
CLASS SAL FT	1.00	43202
MGMT SAL FT	1.00	141324
SUPR/CONF FT	1.00	56443
	3.00	240969

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 2102 Library

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
-410			44623 Library Fines			
-176	-1,454		44625 Lost Book Fees			
<u>-586</u>	<u>-1,454</u>					
-197	-77		45003 Supplies Sales			
<u>-197</u>	<u>-77</u>					
<u>-783</u>	<u>-1,531</u>					
77,592	83,275	83,570	51211 FT Faculty	87,853	87,853	87,853
48,108	48,707	48,652	51411 FT Classified	53,851	53,851	53,851
		1,580	51417 PT Casual/Temporary	1,580	1,580	1,580
600	600	600	51421 Classified Other Pay	600	600	600
<u>126,299</u>	<u>132,583</u>	<u>134,402</u>		<u>143,884</u>	<u>143,884</u>	<u>143,884</u>
FTE: 2.00	2.00	2.06		FTE: 2.06	2.06	2.06
38,455	40,081		52105 Employee Health Insurance-Employ			
6,800	6,800		52106 HSA Employer Contributions			
22	22		52107 EAP			
396	402		52108 LT Disability Insurance			
246	235		52109 Life Insurance			
366	385		52110 Workers Compensation			
14,057	19,887		52111 PERS Debt Service			
14,769	10,501		52112 PERS Retirement			
568	534		52113 Unemployment Expense			

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 2102 Library

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
9,553	10,297		52120 Taxes			
<u>85,232</u>	<u>89,142</u>					
1,723	1,698	5,500	53111 General Supplies	5,500	5,500	5,500
528	618	500	53112 Postage & Shipping	500	500	500
		180	53211 Operational Travel	1,500	1,500	1,500
			53216 Staff Development Travel	1,000	1,000	1,000
		1,000	53319 Meeting Expenses	1,000	1,000	1,000
		100	53324 Inter-Library Loan	100	100	100
738	774	1,150	53331 Dues & Fees	1,150	1,150	1,150
1,940	2,027	2,350	53357 Contracted Services & Speakers	2,350	2,350	2,350
253		700	53371 Leased Equipment			
449	550	3,119	53509 IMC Printing/Copies	1,200	1,200	1,200
10,122	11,080	13,925	53701 Books	14,000	14,000	14,000
1,015	186	2,000	53703 References	2,000	2,000	2,000
721	684	2,129	53704 Course Reserve	1,000	1,000	1,000
			53705 eBooks	1,000	1,000	1,000
1,655	1,396	3,850	53708 DVD/Video/CD	5,000	5,000	5,000
34,044	36,717	46,020	53709 Electronic Resources	40,000	40,000	40,000
816	631	1,300	53723 Periodicals	4,000	4,000	4,000
207	309	696	53741 Replacement Books	600	600	600
<u>54,212</u>	<u>56,669</u>	<u>84,519</u>		<u>81,900</u>	<u>81,900</u>	<u>81,900</u>
<u>265,743</u>	<u>278,394</u>	<u>218,921</u>		<u>225,784</u>	<u>225,784</u>	<u>225,784</u>
264,960	276,863	218,921		225,784	225,784	225,784

BUDGET SALARY DETAIL
2025-2026

COST CENTER: LIBRARY - COOS CAMPUS

POSITION	FTE	AMOUNT
CLASS SAL FT	1.00	53851
FACULTY FT	1.00	87853
PT CASUAL/TEMPORARY	0.06	1580
	2.06	143284

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 2103 Media Services

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
		1,750	53111 General Supplies	1,750	1,750	1,750
		150	53112 Postage & Shipping	150	150	150
8,867		20,000	53171 Equipment < \$5,000	20,000	20,000	20,000
		2,730	53610 Equipment Repair	2,730	2,730	2,730
		5,000	53708 DVD/Video/CD	5,000	5,000	5,000
<u>8,867</u>	<u></u>	<u>29,630</u>		<u>29,630</u>	<u>29,630</u>	<u>29,630</u>
 <u>8,867</u>	 <u></u>	 <u>29,630</u>		 <u>29,630</u>	 <u>29,630</u>	 <u>29,630</u>
<u>8,867</u>	<u></u>	<u>29,630</u>		<u>29,630</u>	<u>29,630</u>	<u>29,630</u>

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 2107 Inst. Staff Development

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
6,939	4,380	3,598	53216 Staff Development Travel	17,875	17,875	17,875
	850	4,095	53219 Out of State Travel			
2,076	2,610	3,000	53357 Contracted Services & Speakers	3,000	3,000	3,000
157			53520 Rental Vehicle			
<u>9,172</u>	<u>7,840</u>	<u>10,693</u>		<u>20,875</u>	<u>20,875</u>	<u>20,875</u>
 <u>9,172</u>	 <u>7,840</u>	 <u>10,693</u>		 <u>20,875</u>	 <u>20,875</u>	 <u>20,875</u>
<u>9,172</u>	<u>7,840</u>	<u>10,693</u>		<u>20,875</u>	<u>20,875</u>	<u>20,875</u>

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 2110 Dean of LDC

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
15,003	72,012	85,721	51111 FT Management	92,788	92,788	92,788
	800		51112 Other Management			
24,094	24,597	24,326	51411 FT Classified	61,849	61,849	61,849
300	300	300	51421 Classified Other Pay	300	300	300
<u>39,396</u>	<u>97,709</u>	<u>110,347</u>		<u>154,937</u>	<u>154,937</u>	<u>154,937</u>
FTE: 0.68	1.50	1.50		FTE: 2.50	2.50	2.50
7,380	10,411		52105 Employee Health Insurance-Employe			
850	2,692		52106 HSA Employer Contributions			
7	14		52107 EAP			
119	304		52108 LT Disability Insurance			
85	157		52109 Life Insurance			
114	283		52110 Workers Compensation			
4,394	14,656		52111 PERS Debt Service			
5,441	8,533		52112 PERS Retirement			
176	391		52113 Unemployment Expense			
2,983	7,861		52120 Taxes			
<u>21,550</u>	<u>45,302</u>					
	740	725	53111 General Supplies	870	870	870
240	148	362	53118 Class & Lab Supplies	362	362	362
3,757	298	450	53171 Equipment < \$5,000	725	725	725
	1,221	116	53211 Operational Travel	1,600	1,600	1,600
		652	53216 Staff Development Travel	831	831	831
		1,729	53219 Out of State Travel			
	625	22	53319 Meeting Expenses	122	122	122

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 2110 Dean of LDC

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
430	173	266	53509 IMC Printing/Copies			
4,427	3,205	4,322		4,510	4,510	4,510
 65,373	 146,216	 114,669		 159,447	 159,447	 159,447
65,373	146,216	114,669		159,447	159,447	159,447

BUDGET SALARY DETAIL
2025-2026

COST CENTER: DEAN OF LDC - COOS CAMPUS

POSITION	FTE	AMOUNT
CLASS SAL FT	1.00	34923
CLASS SAL FT	0.50	26926
MGMT SAL FT	1.00	92788
	2.50	154637

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 2111 Dean of CTE

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
88,573	92,788	92,788	51111 FT Management	87,436	87,436	87,436
960	960		51112 Other Management			
24,094	24,597	24,326	51411 FT Classified	26,926	26,926	26,926
300	300	300	51421 Classified Other Pay	300	300	300
<u>113,926</u>	<u>118,645</u>	<u>117,414</u>		<u>114,662</u>	<u>114,662</u>	<u>114,662</u>
FTE: 1.50	1.50	1.50		FTE: 1.50	1.50	1.50
11,171	11,664		52105 Employee Health Insurance-Employe			
2,550	2,550		52106 HSA Employer Contributions			
16	16		52107 EAP			
356	357		52108 LT Disability Insurance			
185	176		52109 Life Insurance			
330	344		52110 Workers Compensation			
12,615	17,797		52111 PERS Debt Service			
14,275	10,191		52112 PERS Retirement			
513	479		52113 Unemployment Expense			
8,713	9,490		52120 Taxes			
<u>50,724</u>	<u>53,064</u>					
575	2,762	1,200	53111 General Supplies	1,200	1,200	1,200
		362	53118 Class & Lab Supplies	362	362	362
		382	53171 Equipment < \$5,000			
119		1,319	53211 Operational Travel	1,319	1,319	1,319
		316	53216 Staff Development Travel	316	316	316
	783		53219 Out of State Travel			
111	1,000	1,300	53319 Meeting Expenses	1,300	1,300	1,300
2,010		1,550	53357 Contracted Services & Speakers	1,932	1,932	1,932
351	332	650	53509 IMC Printing/Copies			

2111 Dean of CTE

Southwestern Oregon Community College
2025-2026

Cost Center -- 2111 Dean of CTE

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
235		100	53520 Rental Vehicle	100	100	100
<u>3,400</u>	<u>4,876</u>	<u>7,179</u>		<u>6,529</u>	<u>6,529</u>	<u>6,529</u>
168,051	176,586	124,593		121,191	121,191	121,191
<u>168,051</u>	<u>176,586</u>	<u>124,593</u>		<u>121,191</u>	<u>121,191</u>	<u>121,191</u>

BUDGET SALARY DETAIL
2025-2026

COST CENTER: DEAN OF CTE - COOS CAMPUS

POSITION	FTE	AMOUNT
CLASS SAL FT	0.50	26926
MGMT SAL FT	1.00	87436
	1.50	114362

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 2401 Student Services Admin

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
-50	-150		44690 Other Fees			
-50	-150					
-50	-150					
118,544			51111 FT Management			
640			51112 Other Management			
37,643			51114 FT Supervisor/Confidential			
9,411	53,327	50,191	51411 FT Classified	53,851	53,851	53,851
	5,526		51517 MASSC Temporary			
36,355	42,872	37,644	51521 FT Specialist	39,165	39,165	39,165
202,593	101,725	87,835		93,016	93,016	93,016
FTE: 2.75	2.00	1.75		FTE: 1.75	1.75	1.75
50,644	32,057		52105 Employee Health Insurance-Employ			
7,225	4,888		52106 HSA Employer Contributions			
30	21		52107 EAP			
610	304		52108 LT Disability Insurance			
341	228		52109 Life Insurance			
449	295		52110 Workers Compensation			
17,020	14,430		52111 PERS Debt Service			
18,289	7,619		52112 PERS Retirement			
911	411		52113 Unemployment Expense			
15,264	7,996		52120 Taxes			
110,781	68,248					
1,388	995	1,232	53111 General Supplies	1,232	1,232	1,232

2401 Student Services Admin

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 2401 Student Services Admin

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
354	1		53112 Postage & Shipping			
	275	1,059	53171 Equipment < \$5,000	1,059	1,059	1,059
	809		53211 Operational Travel	450	450	450
	991	393	53216 Staff Development Travel	1,462	1,462	1,462
144	459		53319 Meeting Expenses	386	386	386
	3,298	1,838	53331 Dues & Fees	1,838	1,838	1,838
2,440	3,743	1,938	53509 IMC Printing/Copies			
74	205	400	53520 Rental Vehicle	400	400	400
<u>4,400</u>	<u>10,775</u>	<u>6,860</u>		<u>6,827</u>	<u>6,827</u>	<u>6,827</u>
 <u>317,774</u>	 <u>180,748</u>	 <u>94,695</u>		 <u>99,843</u>	 <u>99,843</u>	 <u>99,843</u>
<u>317,724</u>	<u>180,598</u>	<u>94,695</u>		<u>99,843</u>	<u>99,843</u>	<u>99,843</u>

BUDGET SALARY DETAIL
2025-2026

COST CENTER: STUDENT SERVICES ADMIN - COOS CAMPUS

POSITION	FTE	AMOUNT
CLASS SAL FT	1.00	53851
FT SPECIALIST	0.75	39165
	1.75	93016

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 2402 Student Success Center

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
-520	-256	-1,000	44635 Transcript Fees	-1,000	-1,000	-1,000
-520	-256	-1,000		-1,000	-1,000	-1,000
-520	-256	-1,000		-1,000	-1,000	-1,000
43,418	96,961	100,741	51111 FT Management	109,635	109,635	109,635
880	1,200		51112 Other Management			
20,287			51114 FT Supervisor/Confidential			
100,803	106,234	115,066	51411 FT Classified	130,665	130,665	130,665
		6,300	51412 Classified Overtime	6,300	6,300	6,300
7,199	1,053	4,000	51417 PT Casual/Temporary	4,000	4,000	4,000
500	300	600	51421 Classified Other Pay	600	600	600
173,087	205,747	226,707		251,200	251,200	251,200
FTE: 3.66	4.25	4.64		FTE: 4.64	4.64	4.64
47,495	48,979		52105 Employee Health Insurance-Employ			
8,217	6,800		52106 HSA Employer Contributions			
37	45		52107 EAP			
499	592		52108 LT Disability Insurance			
420	487		52109 Life Insurance			
476	597		52110 Workers Compensation			
15,824	30,862		52111 PERS Debt Service			
17,937	17,795		52112 PERS Retirement			
779	825		52113 Unemployment Expense			
13,178	16,416		52120 Taxes			
104,862	123,397					

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 2402 Student Success Center

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
1,451	1,597	1,704	53111 General Supplies	1,704	1,704	1,704
1,943	1,688	942	53112 Postage & Shipping			
		750	53137 Catering/Meals	750	750	750
		290	53171 Equipment < \$5,000	290	290	290
	1,142	1,794	53211 Operational Travel	1,794	1,794	1,794
	1,735	1,200	53312 Outside Printing Services	1,200	1,200	1,200
	48	732	53321 Purchased Services	732	732	732
100	100	783	53331 Dues & Fees	783	783	783
478	753	1,300	53509 IMC Printing/Copies	900	900	900
		300	53520 Rental Vehicle	300	300	300
<u>3,972</u>	<u>7,064</u>	<u>9,795</u>		<u>8,453</u>	<u>8,453</u>	<u>8,453</u>
 <u>281,920</u>	 <u>336,207</u>	 <u>236,502</u>		 <u>259,653</u>	 <u>259,653</u>	 <u>259,653</u>
<u>281,400</u>	<u>335,951</u>	<u>235,502</u>		<u>258,653</u>	<u>258,653</u>	<u>258,653</u>

BUDGET SALARY DETAIL
2025-2026

COST CENTER: STUDENT SUCCESS CENTER - COOS CAMPUS

POSITION	FTE	AMOUNT
CLASS SAL FT	1.00	44158
CLASS SAL FT	1.00	41371
CLASS SAL FT	1.00	45136
MGMT SAL FT	1.00	60921
MGMT SAL FT	0.50	48714
PT CASUAL/TEMPORARY	0.14	4000
	4.64	244300

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 2403 Counseling & Advising

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
-4,285	-2,595	-10,000	44633 Testing Fees	-10,000	-10,000	-10,000
-3,426	-4,411	-6,000	44690 Other Fees	-6,000	-6,000	-6,000
<u>-7,711</u>	<u>-7,006</u>	<u>-16,000</u>		<u>-16,000</u>	<u>-16,000</u>	<u>-16,000</u>
 <u>-7,711</u>	 <u>-7,006</u>	 <u>-16,000</u>		 <u>-16,000</u>	 <u>-16,000</u>	 <u>-16,000</u>
88,573	99,926		51111 FT Management			
960	960		51112 Other Management			
56,443	58,723	58,723	51114 FT Supervisor/Confidential	61,095	61,095	61,095
43,618	45,198	45,199	51411 FT Classified	50,398	50,398	50,398
		530	51412 Classified Overtime	530	530	530
2,799	6,312	800	51417 PT Casual/Temporary	800	800	800
64,529	56,524	56,524	51521 FT Specialist	46,369	46,369	46,369
10,515			51522 PT Specialist			
<u>267,437</u>	<u>267,643</u>	<u>161,776</u>		<u>159,192</u>	<u>159,192</u>	<u>159,192</u>
FTE: 4.34	4.20	3.03		FTE: 3.03	3.03	3.03
94,502	91,722		52105 Employee Health Insurance-Employ			
7,650	5,950		52106 HSA Employer Contributions			
51	43		52107 EAP			
800	772		52108 LT Disability Insurance			
529	470		52109 Life Insurance			
776	756		52110 Workers Compensation			
29,271	34,614		52111 PERS Debt Service			
33,161	20,079		52112 PERS Retirement			
1,204	1,079		52113 Unemployment Expense			

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 2403 Counseling & Advising

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
20,170	21,115		52120 Taxes			
188,114	176,600					
1,493	1,190	1,899	53111 General Supplies	1,899	1,899	1,899
11	12	283	53112 Postage & Shipping	283	283	283
		1,966	53171 Equipment < \$5,000	1,966	1,966	1,966
	827	1,194	53211 Operational Travel	1,194	1,194	1,194
260		290	53312 Outside Printing Services	290	290	290
		1,788	53317 Facility/Equipment Rental	1,788	1,788	1,788
		442	53319 Meeting Expenses	442	442	442
865		966	53331 Dues & Fees	966	966	966
		193	53357 Contracted Services & Speakers	193	193	193
		5,000	53410 Materials for Resale	5,000	5,000	5,000
510	338	170	53509 IMC Printing/Copies			
	176	500	53520 Rental Vehicle	500	500	500
3,138	2,542	14,691		14,521	14,521	14,521
458,689	446,785	176,467		173,713	173,713	173,713
450,979	439,780	160,467		157,713	157,713	157,713

BUDGET SALARY DETAIL
2025-2026

COST CENTER: COUNSELING & ADVISING - COOS CAMPUS

POSITION	FTE	AMOUNT
CLASS SAL FT	1.00	50398
FT SPECIALIST	1.00	46369
PT CASUAL/TEMPORARY	0.03	800
SUPR/CONF FT	1.00	61095

	3.03	158662

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 2404 Student Recruitment

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
43,752	61,401	69,240	51111 FT Management	21,859	21,859	21,859
1,964	2,557		51112 Other Management			
51,838	50,908	52,375	51411 FT Classified	57,574	57,574	57,574
3,317		2,500	51417 PT Casual/Temporary			
600	600	600	51421 Classified Other Pay	600	600	600
6,013			51517 MASSC Temporary			
68,024	89,099	90,716	51521 FT Specialist	141,385	141,385	141,385
9,338	6,951		51613 General Student Employment	7,500	7,500	7,500
<u>184,846</u>	<u>211,515</u>	<u>215,431</u>		<u>228,918</u>	<u>228,918</u>	<u>228,918</u>
FTE: 3.75	4.16	3.96		FTE: 4.33	4.33	4.33
36,619	48,616		52105 Employee Health Insurance-Employe			
4,263	5,100		52106 HSA Employer Contributions			
33	41		52107 EAP			
502	614		52108 LT Disability Insurance			
383	432		52109 Life Insurance			
373	537		52110 Workers Compensation			
13,732	30,469		52111 PERS Debt Service			
16,306	17,731		52112 PERS Retirement			
579	750		52113 Unemployment Expense			
13,970	16,757		52120 Taxes			
<u>86,762</u>	<u>121,047</u>					
75	9,505	10,000	53108 Promotional Materials & Services	10,000	10,000	10,000
7,341	714	2,615	53111 General Supplies	2,615	2,615	2,615
9,384	2,089	1,081	53112 Postage & Shipping			
	4,136	4,000	53137 Catering/Meals	4,000	4,000	4,000
		1,100	53211 Operational Travel	1,100	1,100	1,100

2404 Student Recruitment

Southwestern Oregon Community College
2025-2026

Cost Center -- 2404 Student Recruitment

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
	2,298	9,500	53212 Recruitment Travel	9,500	9,500	9,500
12,094	16,545	22,000	53219 Out of State Travel	22,000	22,000	22,000
3,395	2,988	3,500	53316 Advertising	3,500	3,500	3,500
9,389	11,955	15,500	53331 Dues & Fees	15,500	15,500	15,500
1,607	603	5,000	53371 Leased Equipment			
396	376	2,259	53509 IMC Printing/Copies			
3,521	6,084	5,000	53520 Rental Vehicle	5,000	5,000	5,000
<u>47,203</u>	<u>57,293</u>	<u>81,555</u>		<u>73,215</u>	<u>73,215</u>	<u>73,215</u>
 <u>318,810</u>	 <u>389,855</u>	 <u>296,986</u>		 <u>302,133</u>	 <u>302,133</u>	 <u>302,133</u>
<u>318,810</u>	<u>389,855</u>	<u>296,986</u>		<u>302,133</u>	<u>302,133</u>	<u>302,133</u>

BUDGET SALARY DETAIL
2025-2026

COST CENTER: STUDENT RECRUITMENT - COOS CAMPUS

POSITION	FTE	AMOUNT
CLASS SAL FT	1.00	57574
FT SPECIALIST	1.00	50654
FT SPECIALIST	1.00	48688
FT SPECIALIST	0.83	42043
GENERAL STUDENT EMPLOYM	0.25	7500
MGMT SAL FT	0.25	21859
	4.33	228318

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 2405 Disability Student Svc

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
69,494	35,968	63,967	51111 FT Management	59,726	59,726	59,726
	3,919		51517 MASSC Temporary			
	9,568		51521 FT Specialist			
<u>69,494</u>	<u>49,455</u>	<u>63,967</u>		<u>59,726</u>	<u>59,726</u>	<u>59,726</u>
FTE: 1.02	0.84	1.00		FTE: 1.00	1.00	1.00
9,139	8,567		52105 Employee Health Insurance-Employ			
11	8		52107 EAP			
202	147		52108 LT Disability Insurance			
124	88		52109 Life Insurance			
187	143		52110 Workers Compensation			
4,478	6,176		52111 PERS Debt Service			
6,314	3,386		52112 PERS Retirement			
291	201		52113 Unemployment Expense			
5,303	3,935		52120 Taxes			
<u>26,049</u>	<u>22,651</u>					
15	540	1,087	53111 General Supplies	1,087	1,087	1,087
11			53112 Postage & Shipping			
		531	53113 Software < \$5,000	531	531	531
		1,225	53171 Equipment < \$5,000	1,225	1,225	1,225
67	445		53211 Operational Travel			
		11,000	53321 Purchased Services	15,386	15,386	15,386
	610	848	53331 Dues & Fees	848	848	848
152	37	486	53509 IMC Printing/Copies			

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 2405 Disability Student Svc

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
	154	500	53520 Rental Vehicle	500	500	500
<u>244</u>	<u>1,785</u>	<u>15,677</u>		<u>19,577</u>	<u>19,577</u>	<u>19,577</u>
 <u>95,787</u>	 <u>73,892</u>	 <u>79,644</u>		 <u>79,303</u>	 <u>79,303</u>	 <u>79,303</u>
<u>95,787</u>	<u>73,892</u>	<u>79,644</u>		<u>79,303</u>	<u>79,303</u>	<u>79,303</u>

BUDGET SALARY DETAIL
2025-2026

COST CENTER: DISABILITY STUDENT SVC - COOS CAMPUS

POSITION	FTE	AMOUNT

MGMT SAL FT	1.00	59726

	1.00	59726

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 2406 Misc Student Svc

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
	4,335		51218 FT Other Faculty			
48,108	48,651	48,652	51411 FT Classified	43,202	43,202	43,202
		2,359	51412 Classified Overtime	2,359	2,359	2,359
600	600	600	51421 Classified Other Pay	600	600	600
<u>48,708</u>	<u>53,586</u>	<u>51,611</u>		<u>46,161</u>	<u>46,161</u>	<u>46,161</u>
FTE: 1.00	1.00	1.00		FTE: 1.00	1.00	1.00
7,465	7,795		52105 Employee Health Insurance-Employ			
1,700	1,700		52106 HSA Employer Contributions			
11	11		52107 EAP			
152	153		52108 LT Disability Insurance			
122	118		52109 Life Insurance			
141	155		52110 Workers Compensation			
5,522	8,038		52111 PERS Debt Service			
7,374	5,815		52112 PERS Retirement			
219	214		52113 Unemployment Expense			
3,712	4,288		52120 Taxes			
<u>26,417</u>	<u>28,287</u>					
149	6,012	1,722	53111 General Supplies	5,000	5,000	5,000
713	306	582	53112 Postage & Shipping			
3,541	4,246	7,483	53321 Purchased Services	8,000	8,000	8,000

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 2406 Misc Student Svc

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
191	101		53509 IMC Printing/Copies			
<u>4,593</u>	<u>10,664</u>	<u>9,787</u>		<u>13,000</u>	<u>13,000</u>	<u>13,000</u>
79,717	92,537	61,398		59,161	59,161	59,161
<u>79,717</u>	<u>92,537</u>	<u>61,398</u>		<u>59,161</u>	<u>59,161</u>	<u>59,161</u>

BUDGET SALARY DETAIL
2025-2026

COST CENTER: MISC STUDENT SVC - COOS CAMPUS

POSITION	FTE	AMOUNT
CLASS SAL FT	1.00	43202
	1.00	43202

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 2407 Student Retention

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
	140	466	53111 General Supplies	466	466	466
		1,200	53211 Operational Travel	1,200	1,200	1,200
	262	2,157	53319 Meeting Expenses	2,157	2,157	2,157
		674	53357 Contracted Services & Speakers	674	674	674
	402	4,497		4,497	4,497	4,497
	402	4,497		4,497	4,497	4,497
	402	4,497		4,497	4,497	4,497

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 2409 New Student Orientation

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
560	630	532	53111 General Supplies	532	532	532
17,743	15,450	17,855	53357 Contracted Services & Speakers	17,855	17,855	17,855
<u>18,303</u>	<u>16,080</u>	<u>18,387</u>		<u>18,387</u>	<u>18,387</u>	<u>18,387</u>
 <u>18,303</u>	 <u>16,080</u>	 <u>18,387</u>		 <u>18,387</u>	 <u>18,387</u>	 <u>18,387</u>
 <u>18,303</u>	 <u>16,080</u>	 <u>18,387</u>		 <u>18,387</u>	 <u>18,387</u>	 <u>18,387</u>

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 2410 IDEA

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
350		250	53108 Promotional Materials & Services	250	250	250
375	300	470	53331 Dues & Fees	470	470	470
636	850	1,000	53357 Contracted Services & Speakers	1,000	1,000	1,000
	2		53509 IMC Printing/Copies			
<u>1,361</u>	<u>1,152</u>	<u>1,720</u>		<u>1,720</u>	<u>1,720</u>	<u>1,720</u>
<u>1,361</u>	<u>1,152</u>	<u>1,720</u>		<u>1,720</u>	<u>1,720</u>	<u>1,720</u>
<u>1,361</u>	<u>1,152</u>	<u>1,720</u>		<u>1,720</u>	<u>1,720</u>	<u>1,720</u>

Southwestern Oregon Community College
2025-2026

Cost Center -- 2411 Leadership SWOCC

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
		500	53111 General Supplies	500	500	500
		2,800	53137 Catering/Meals	2,800	2,800	2,800
		400	53211 Operational Travel	400	400	400
		3,700		3,700	3,700	3,700
		3,700		3,700	3,700	3,700
		3,700		3,700	3,700	3,700

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 2412 Academic Partnerships

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
63,967	38,907		51111 FT Management			
20,778	42,940	45,945	51521 FT Specialist	47,801	47,801	47,801
	6,311	5,470	51522 PT Specialist			
<u>84,745</u>	<u>88,158</u>	<u>51,415</u>		<u>47,801</u>	<u>47,801</u>	<u>47,801</u>
FTE: 1.47	1.73	1.25		FTE: 1.00	1.00	1.00
22,522	27,922		52105 Employee Health Insurance-Employ			
5,667	5,419		52106 HSA Employer Contributions			
16	20		52107 EAP			
273	259		52108 LT Disability Insurance			
183	186		52109 Life Insurance			
246	256		52110 Workers Compensation			
9,322	12,330		52111 PERS Debt Service			
10,017	6,510		52112 PERS Retirement			
381	358		52113 Unemployment Expense			
6,414	6,940		52120 Employer PR Taxes			
<u>55,040</u>	<u>60,198</u>					
2,044	49	2,000	53111 General Supplies	2,000	2,000	2,000
266	425	1,164	53137 Catering/Meals	1,164	1,164	1,164
1,864	1,846	3,000	53211 Operational Travel	3,000	3,000	3,000
47	478	430	53509 IMC Printing/Copies			

Southwestern Oregon Community College
2025-2026

Cost Center -- 2412 Academic Partnerships

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
		500	53520 Rental Vehicle	500	500	500
<u>4,221</u>	<u>2,798</u>	<u>7,094</u>		<u>6,664</u>	<u>6,664</u>	<u>6,664</u>
144,006	151,155	58,509		54,465	54,465	54,465
<u>144,006</u>	<u>151,155</u>	<u>58,509</u>		<u>54,465</u>	<u>54,465</u>	<u>54,465</u>

BUDGET SALARY DETAIL
2025-2026

COST CENTER: ACADEMIC PARTNERSHIPS - COOS CAMPUS

POSITION	FTE	AMOUNT
FT SPECIALIST	1.00	47801
	1.00	47801

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 2413 Graduation

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
228	278		53111 General Supplies	650	650	650
3,500	4,000	2,416	53137 Catering/Meals	2,416	2,416	2,416
5,566	6,050	5,536	53321 Purchased Services	5,536	5,536	5,536
<u>9,294</u>	<u>10,328</u>	<u>7,952</u>		<u>8,602</u>	<u>8,602</u>	<u>8,602</u>
 <u>9,294</u>	 <u>10,328</u>	 <u>7,952</u>		 <u>8,602</u>	 <u>8,602</u>	 <u>8,602</u>
<u>9,294</u>	<u>10,328</u>	<u>7,952</u>		<u>8,602</u>	<u>8,602</u>	<u>8,602</u>

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 3101 Board of Ed

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
479	997	246	53111 General Supplies	500	500	500
1		1	53112 Postage & Shipping			
	500	3,000	53130 Donations	2,250	2,250	2,250
6,449	7,400	11,825	53211 Operational Travel	11,000	11,000	11,000
		710	53216 Staff Development Travel			
2,901	1,763	1,294	53319 Meeting Expenses	3,000	3,000	3,000
58,166	63,176	62,913	53331 Dues & Fees	62,798	62,798	62,798
15,566		15,000	53339 Elections	15,000	15,000	15,000
	318		53509 IMC Printing/Copies			
		250	53515 Motor Pool	250	250	250
	111		53520 Rental Vehicle			
<u>83,562</u>	<u>74,265</u>	<u>95,239</u>		<u>94,798</u>	<u>94,798</u>	<u>94,798</u>
<u>83,562</u>	<u>74,265</u>	<u>95,239</u>		<u>94,798</u>	<u>94,798</u>	<u>94,798</u>
<u>83,562</u>	<u>74,265</u>	<u>95,239</u>		<u>94,798</u>	<u>94,798</u>	<u>94,798</u>

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 3102 Presidents Office

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
-544	-552	-504	45003 Supplies Sales	-504	-504	-504
-544	-552	-504		-504	-504	-504
-544	-552	-504		-504	-504	-504
290,358	305,979	259,259	51111 FT Management	264,806	264,806	264,806
9,660	9,660		51112 Other Management			
300,018	315,639	259,259		264,806	264,806	264,806
FTE: 2.00	2.00	2.00		FTE: 2.00	2.00	2.00
39,601	36,347		52105 Employee Health Insurance-Employ			
9,200	9,200		52106 HSA Employer Contributions			
22	22		52107 EAP			
672	672		52108 LT Disability Insurance			
248	235		52109 Life Insurance			
848	894		52110 Workers Compensation			
32,177	45,446		52111 PERS Debt Service			
41,217	31,397		52112 PERS Retirement			
1,316	1,245		52113 Unemployment Expense			
17,448	19,840		52120 Taxes			
142,750	145,298					
1,737	2,297	3,153	53111 General Supplies	1,011	1,011	1,011
159	130	1	53112 Postage & Shipping			
1,976			53113 Software < \$5,000	1,500	1,500	1,500
		1,500	53171 Equipment < \$5,000			
5,802	12,109	10,013	53211 Operational Travel	10,825	10,825	10,825

3102 Presidents Office

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 3102 Presidents Office

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
2,674	38	2,127	53216 Staff Development Travel	3,000	3,000	3,000
1,217	1,379	1,735	53319 Meeting Expenses	4,000	4,000	4,000
5,718	6,413	9,318	53331 Dues & Fees	10,775	10,775	10,775
	2,824	3,864	53363 Professional Services	3,864	3,864	3,864
755		1,950	53371 Leased Equipment			
		504	53410 Materials for Resale	504	504	504
1,410	2,682	6,366	53509 IMC Printing/Copies			
116			53520 Rental Vehicle	500	500	500
<u>21,563</u>	<u>27,870</u>	<u>40,531</u>		<u>35,979</u>	<u>35,979</u>	<u>35,979</u>
 <u>464,330</u>	 <u>488,808</u>	 <u>299,790</u>		 <u>300,785</u>	 <u>300,785</u>	 <u>300,785</u>
<u>463,786</u>	<u>488,256</u>	<u>299,286</u>		<u>300,281</u>	<u>300,281</u>	<u>300,281</u>

BUDGET SALARY DETAIL
2025-2026

COST CENTER: PRESIDENTS OFFICE - COOS CAMPUS

POSITION	FTE	AMOUNT

MGMT SAL FT	1.00	192000
MGMT SAL FT	1.00	72806

	2.00	264806

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 3104 Development

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
123,488	165,022	164,995	51111 FT Management	171,689	171,689	171,689
960	1,920		51112 Other Management			
			51521 FT Specialist	4,730	4,730	4,730
<u>124,448</u>	<u>166,942</u>	<u>164,995</u>		<u>176,419</u>	<u>176,419</u>	<u>176,419</u>
FTE: 1.50	2.00	2.00		FTE: 2.10	2.10	2.10
36,600	38,006		52105 Employee Health Insurance-Employ			
6,800	6,800		52106 HSA Employer Contributions			
22	22		52107 EAP			
391	393		52108 LT Disability Insurance			
248	235		52109 Life Insurance			
361	484		52110 Workers Compensation			
13,689	25,041		52111 PERS Debt Service			
14,710	13,222		52112 PERS Retirement			
560	675		52113 Unemployment Expense			
9,403	13,212		52120 Taxes			
<u>82,783</u>	<u>98,089</u>					
		170	53111 General Supplies	170	170	170
		<u>170</u>		<u>170</u>	<u>170</u>	<u>170</u>
<u>207,231</u>	<u>265,031</u>	<u>165,165</u>		<u>176,589</u>	<u>176,589</u>	<u>176,589</u>
<u>207,231</u>	<u>265,031</u>	<u>165,165</u>		<u>176,589</u>	<u>176,589</u>	<u>176,589</u>

BUDGET SALARY DETAIL
2025-2026

COST CENTER: DEVELOPMENT - COOS CAMPUS

POSITION	FTE	AMOUNT
FT SPECIALIST	0.10	4730
MGMT SAL FT	1.00	74262
MGMT SAL FT	1.00	97427
	2.10	176419

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 3105 Communications

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
55,336	57,572	57,572	51111 FT Management	59,897	59,897	59,897
960	960		51112 Other Management			
<u>56,296</u>	<u>58,532</u>	<u>57,572</u>		<u>59,897</u>	<u>59,897</u>	<u>59,897</u>
FTE: 1.00	1.00	1.00		FTE: 1.00	1.00	1.00
15,851	16,541		52105 Employee Health Insurance-Employe			
3,400	3,400		52106 HSA Employer Contributions			
11	11		52107 EAP			
175	176		52108 LT Disability Insurance			
124	118		52109 Life Insurance			
163	170		52110 Workers Compensation			
6,193	8,780		52111 PERS Debt Service			
6,654	4,636		52112 PERS Retirement			
253	237		52113 Unemployment Expense			
3,969	4,661		52120 Taxes			
<u>36,793</u>	<u>38,727</u>					
883	752	2,000	53111 General Supplies	2,000	2,000	2,000
8,209	6,865	10,188	53112 Postage & Shipping	10,400	10,400	10,400
1,520	1,820	2,140	53113 Software < \$5,000	1,950	1,950	1,950
		100	53171 Equipment < \$5,000	100	100	100
	186	500	53211 Operational Travel	500	500	500
	368	800	53216 Staff Development Travel	1,000	1,000	1,000
		1,200	53219 Out of State Travel			
31,604	37,356	50,682	53312 Outside Printing Services	60,470	60,470	60,470
42,001	57,895	52,390	53316 Advertising	52,390	52,390	52,390
192	517	750	53331 Dues & Fees	750	750	750
49,000	50,400	53,810	53363 Professional Services	55,000	55,000	55,000

3105 Communications

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 3105 Communications

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
	111	2,989	53509 IMC Printing/Copies	200	200	200
	20		53515 Motor Pool			
	179	200	53520 Rental Vehicle	200	200	200
<u>133,409</u>	<u>156,468</u>	<u>177,749</u>		<u>184,960</u>	<u>184,960</u>	<u>184,960</u>
 <u>226,498</u>	 <u>253,727</u>	 <u>235,321</u>		 <u>244,857</u>	 <u>244,857</u>	 <u>244,857</u>
<u>226,498</u>	<u>253,727</u>	<u>235,321</u>		<u>244,857</u>	<u>244,857</u>	<u>244,857</u>

BUDGET SALARY DETAIL
2025-2026

COST CENTER: COMMUNICATIONS - COOS CAMPUS

POSITION	FTE	AMOUNT

MGMTSAL FT	1.00	59897

	1.00	59897

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 3107 Grant Development

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
	981	400	53111 General Supplies	400	400	400
	72		53137 Catering/Meals			
46,997	34,054	60,000	53357 Contracted Services & Speakers	75,000	75,000	75,000
<u>46,997</u>	<u>35,108</u>	<u>60,400</u>		<u>75,400</u>	<u>75,400</u>	<u>75,400</u>
<u>46,997</u>	<u>35,108</u>	<u>60,400</u>		<u>75,400</u>	<u>75,400</u>	<u>75,400</u>
<u>46,997</u>	<u>35,108</u>	<u>60,400</u>		<u>75,400</u>	<u>75,400</u>	<u>75,400</u>

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 3108 Accreditation

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
1,658		218	53219 Out of State Travel	1,000	1,000	1,000
660			53319 Meeting Expenses			
24,583	18,255	27,210	53331 Dues & Fees	28,027	28,027	28,027
761			53520 Rental Vehicle			
<u>27,662</u>	<u>18,255</u>	<u>27,428</u>		<u>29,027</u>	<u>29,027</u>	<u>29,027</u>
 <u>27,662</u>	 <u>18,255</u>	 <u>27,428</u>		 <u>29,027</u>	 <u>29,027</u>	 <u>29,027</u>
<u>27,662</u>	<u>18,255</u>	<u>27,428</u>		<u>29,027</u>	<u>29,027</u>	<u>29,027</u>

Southwestern Oregon Community College
2025-2026

Cost Center -- 3109 In-Service

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
	4,883		53111 General Supplies			
272	8,430		53137 Catering/Meals			
2,636	2,636	2,636	53321 Purchased Services	2,636	2,636	2,636
<u>2,908</u>	<u>15,949</u>	<u>2,636</u>		<u>2,636</u>	<u>2,636</u>	<u>2,636</u>
<u>2,908</u>	<u>15,949</u>	<u>2,636</u>		<u>2,636</u>	<u>2,636</u>	<u>2,636</u>
<u>2,908</u>	<u>15,949</u>	<u>2,636</u>		<u>2,636</u>	<u>2,636</u>	<u>2,636</u>

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 3114 Institutional Effectiveness

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
80,039	83,272	83,272	51111 FT Management	86,636	86,636	86,636
1,040	960		51112 Other Management			
1,492			51211 FT Faculty			
451			51218 FT Other Faculty			
150			51311 PT Faculty			
19,831	4,753		51517 MASSC Temporary			
26,345	49,508	58,555	51521 FT Specialist	62,139	62,139	62,139
<u>129,348</u>	<u>138,493</u>	<u>141,827</u>		<u>148,775</u>	<u>148,775</u>	<u>148,775</u>
FTE: 1.83	1.83	2.00		FTE: 2.00	2.00	2.00
19,832	23,027		52105 Employee Health Insurance-Employ			
3,400	5,383		52106 HSA Employer Contributions			
15	20		52107 EAP			
334	410		52108 LT Disability Insurance			
173	216		52109 Life Insurance			
370	399		52110 Workers Compensation			
13,335	16,276		52111 PERS Debt Service			
15,029	8,745		52112 PERS Retirement			
582	558		52113 Unemployment Expense			
9,868	11,042		52120 Taxes			
<u>62,938</u>	<u>66,074</u>					
257	364	250	53111 General Supplies	250	250	250
700	880	2,325	53171 Equipment < \$5,000	825	825	825
		881	53211 Operational Travel			
277		819	53216 Staff Development Travel	2,200	2,200	2,200
		700	53219 Out of State Travel	1,700	1,700	1,700
709	2,194	3,279	53321 Purchased Services	3,279	3,279	3,279

3114 Institutional Effectiveness

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 3114 Institutional Effectiveness

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
		360	53331 Dues & Fees	360	360	360
		106	53509 IMC Printing/Copies			
<u>1,944</u>	<u>3,439</u>	<u>8,720</u>		<u>8,614</u>	<u>8,614</u>	<u>8,614</u>
 <u>194,230</u>	 <u>208,006</u>	 <u>150,547</u>		 <u>157,389</u>	 <u>157,389</u>	 <u>157,389</u>
<u>194,230</u>	<u>208,006</u>	<u>150,547</u>		<u>157,389</u>	<u>157,389</u>	<u>157,389</u>

BUDGET SALARY DETAIL
2025-2026

COST CENTER: INSTITUTIONAL EFFECTIVENESS - COOS CAMPUS

POSITION	FTE	AMOUNT
FT SPECIALIST	1.00	62139
MGMT SAL FT	1.00	86636
	2.00	148775

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 3116 Information Technologies

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
151,993	164,785	158,973	51111 FT Management	233,903	233,903	233,903
4,800	4,080		51112 Other Management			
188,581	149,945	130,405	51114 FT Supervisor/Confidential	62,139	62,139	62,139
242,652	234,636	297,336	51411 FT Classified	279,844	279,844	279,844
		10,000	51412 Classified Overtime	10,000	10,000	10,000
	2,825	1,000	51417 PT Casual/Temporary	1,000	1,000	1,000
1,350	1,150	2,400	51421 Classified Other Pay	2,400	2,400	2,400
	4,941		51517 MASSC Temporary			
63,291	65,848	65,848	51521 FT Specialist	100,115	100,115	100,115
652,667	628,210	665,962		689,401	689,401	689,401
FTE: 11.67	11.33	12.04		FTE: 11.54	11.54	11.54
198,718	202,646		52105 Employee Health Insurance-Employ			
22,950	17,850		52106 HSA Employer Contributions			
127	119		52107 EAP			
2,025	1,880		52108 LT Disability Insurance			
1,445	1,294		52109 Life Insurance			
1,880	1,798		52110 Workers Compensation			
72,984	90,712		52111 PERS Debt Service			
79,948	50,817		52112 PERS Retirement			
2,750	2,456		52113 Unemployment Expense			
49,566	49,726		52120 Taxes			
432,392	419,296					
602	3,176	2,122	53111 General Supplies	2,821	2,821	2,821
54		468	53112 Postage & Shipping	50	50	50
5,262	78	5,500	53113 Software < \$5,000	5,500	5,500	5,500
335		1,000	53171 Equipment < \$5,000	1,000	1,000	1,000

3116 Information Technologies

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 3116 Information Technologies

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
-1			53211 Operational Travel			
	1,403	5,416	53216 Staff Development Travel	5,416	5,416	5,416
		857	53219 Out of State Travel	10,857	10,857	10,857
69,200	122,701	133,699	53314 Telephone Services	133,699	133,699	133,699
		848	53331 Dues & Fees	848	848	848
		149,700	53351 Cybersecurity	120,000	120,000	120,000
928,466	686,459	725,602	53352 Maintenance Contracts	804,302	804,302	804,302
12,025	2,071	63,750	53357 Contracted Services & Speakers	80,750	80,750	80,750
		699	53363 Professional Services			
6	490	1,000	53509 IMC Printing/Copies	1,000	1,000	1,000
1,562	775	3,000	53515 Motor Pool	3,000	3,000	3,000
55		300	53520 Rental Vehicle	300	300	300
<u>1,017,566</u>	<u>817,153</u>	<u>1,093,961</u>		<u>1,169,543</u>	<u>1,169,543</u>	<u>1,169,543</u>
 <u>2,102,625</u>	 <u>1,864,659</u>	 <u>1,759,923</u>		 <u>1,858,944</u>	 <u>1,858,944</u>	 <u>1,858,944</u>
2,102,625	1,864,659	1,759,923		1,858,944	1,858,944	1,858,944

BUDGET SALARY DETAIL
2025-2026

COST CENTER: INFORMATION TECHNOLOGIES - COOS CAMPUS

POSITION	FTE	AMOUNT
CLASS SAL FT	1.00	40518
CLASS SAL FT	1.00	47154
CLASS SAL FT	1.00	48194
CLASS SAL FT	1.00	43202
CLASS SAL FT	1.00	57574
CLASS SAL FT	1.00	43202
FT SPECIALIST	0.50	28181
FT SPECIALIST	1.00	71934
MGMT SAL FT	1.00	95517
MGMT SAL FT	1.00	69878
MGMT SAL FT	1.00	68508
PT CASUAL/TEMPORARY	0.04	1000
SUPR/CONF FT	1.00	62139
	11.54	677001

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 3117 Tech Equip Replacement

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
990	1,499	2,000	53111 General Supplies	2,000	2,000	2,000
		50	53112 Postage & Shipping	50	50	50
	7,113	5,000	53117 Computer Supplies	5,000	5,000	5,000
77,366	160,657	125,000	53171 Equipment < \$5,000	125,000	125,000	125,000
9,523			53352 Maintenance Contracts			
<u>87,880</u>	<u>169,268</u>	<u>132,050</u>		<u>132,050</u>	<u>132,050</u>	<u>132,050</u>
21,948	10,074	70,000	57020 Computer/Software Equip >\$5,000	70,000	70,000	70,000
<u>21,948</u>	<u>10,074</u>	<u>70,000</u>		<u>70,000</u>	<u>70,000</u>	<u>70,000</u>
<u>109,828</u>	<u>179,342</u>	<u>202,050</u>		<u>202,050</u>	<u>202,050</u>	<u>202,050</u>
<u>109,828</u>	<u>179,342</u>	<u>202,050</u>		<u>202,050</u>	<u>202,050</u>	<u>202,050</u>

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 3201 Financial Aid Services

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
43,418	96,961	100,741	51111 FT Management	110,853	110,853	110,853
480	1,200		51112 Other Management			
44,338			51114 FT Supervisor/Confidential			
132,274	125,351	128,045	51411 FT Classified	143,645	143,645	143,645
		5,437	51412 Classified Overtime	5,437	5,437	5,437
1,033			51415 PT 20HR Classified			
	7,850		51417 PT Casual/Temporary			
1,800	1,700	1,800	51421 Classified Other Pay	1,800	1,800	1,800
<u>223,343</u>	<u>233,062</u>	<u>236,023</u>		<u>261,735</u>	<u>261,735</u>	<u>261,735</u>
FTE: 4.24	4.53	4.50		FTE: 4.50	4.50	4.50
61,974	51,251		52105 Employee Health Insurance-Employe			
12,183	10,200		52106 HSA Employer Contributions			
47	45		52107 EAP			
684	653		52108 LT Disability Insurance			
532	493		52109 Life Insurance			
637	676		52110 Workers Compensation			
24,318	34,959		52111 PERS Debt Service			
26,750	20,175		52112 PERS Retirement			
1,005	934		52113 Unemployment Expense			
16,944	18,566		52120 Taxes			
<u>145,073</u>	<u>137,952</u>					
700	463	1,549	53111 General Supplies	1,549	1,549	1,549
2,959	1,616	1,647	53112 Postage & Shipping			
	1,337	4,156	53211 Operational Travel	4,156	4,156	4,156
	1,240		53219 Out of State Travel			
	318	1,000	53321 Purchased Services	400	400	400

3201 Financial Aid Services

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 3201 Financial Aid Services

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
11,221	13,609	14,450	53331 Dues & Fees	15,050	15,050	15,050
2,865	2,807	2,266	53509 IMC Printing/Copies			
	36	500	53520 Rental Vehicle	500	500	500
<u>17,745</u>	<u>21,427</u>	<u>25,568</u>		<u>21,655</u>	<u>21,655</u>	<u>21,655</u>
 <u>386,161</u>	 <u>392,440</u>	 <u>261,591</u>		 <u>283,390</u>	 <u>283,390</u>	 <u>283,390</u>
<u>386,161</u>	<u>392,440</u>	<u>261,591</u>		<u>283,390</u>	<u>283,390</u>	<u>283,390</u>

BUDGET SALARY DETAIL
2025-2026

COST CENTER: FINANCIAL AID SERVICES - COOS CAMPUS

POSITION	FTE	AMOUNT
CLASS SAL FT	1.00	48173
CLASS SAL FT	1.00	50357
CLASS SAL FT	1.00	45115
MGMT SAL FT	0.50	48714
MGMT SAL FT	1.00	62139
	4.50	254498

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 3203 Business Services

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
81,888	90,968	90,968	51111 FT Management	94,643	94,643	94,643
1,920	1,920		51112 Other Management			
27,521	114,383	114,383	51114 FT Supervisor/Confidential	119,004	119,004	119,004
		3,000	51115 Confidential Overtime	3,000	3,000	3,000
161,643	167,030	152,880	51411 FT Classified	167,688	167,688	167,688
		2,000	51412 Classified Overtime	2,000	2,000	2,000
738	738	600	51421 Classified Other Pay	600	600	600
52,260			51521 FT Specialist			
8,235			51522 PT Specialist			
<u>334,204</u>	<u>375,039</u>	<u>363,831</u>		<u>386,935</u>	<u>386,935</u>	<u>386,935</u>
FTE: 5.82	6.23	6.00		FTE: 6.00	6.00	6.00
97,440	98,704		52105 Employee Health Insurance-Employ			
9,849	10,982		52106 HSA Employer Contributions			
65	67		52107 EAP			
990	1,110		52108 LT Disability Insurance			
690	733		52109 Life Insurance			
969	1,088		52110 Workers Compensation			
35,143	55,642		52111 PERS Debt Service			
39,710	32,311		52112 PERS Retirement			
1,504	1,509		52113 Unemployment Expense			
25,197	29,566		52120 Taxes			
<u>211,555</u>	<u>231,710</u>					
1,055	1,816	3,000	53111 General Supplies	3,000	3,000	3,000
3,858	4,665	3,098	53112 Postage & Shipping			
885	1,082	1,574	53113 Software < \$5,000	1,000	1,000	1,000
159	530	800	53211 Operational Travel	800	800	800

3203 Business Services

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 3203 Business Services

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
1,257	1,124	675	53216 Staff Development Travel	1,675	1,675	1,675
			53219 Out of State Travel	3,500	3,500	3,500
1,994	2,789	2,276	53312 Outside Printing Services	4,850	4,850	4,850
730	741	1,000	53316 Advertising	1,000	1,000	1,000
	90	3,150	53321 Purchased Services	300	300	300
435	570	925	53331 Dues & Fees	775	775	775
3,767	4,009	3,625	53509 IMC Printing/Copies			
<u>14,140</u>	<u>17,415</u>	<u>20,123</u>		<u>16,900</u>	<u>16,900</u>	<u>16,900</u>
 <u>559,900</u>	 <u>624,165</u>	 <u>383,954</u>		 <u>403,835</u>	 <u>403,835</u>	 <u>403,835</u>
<u>559,900</u>	<u>624,165</u>	<u>383,954</u>		<u>403,835</u>	<u>403,835</u>	<u>403,835</u>

BUDGET SALARY DETAIL
2025-2026

COST CENTER: BUSINESS SERVICES - COOS CAMPUS

POSITION	FTE	AMOUNT
CLASS SAL FT	1.00	57574
CLASS SAL FT	1.00	56284
CLASS SAL FT	1.00	53830
MGMT SAL FT	1.00	94643
SUPR/CONF FT	1.00	67882
SUPR/CONF FT	1.00	51122
	6.00	381335

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 3205 Human Resources

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
108,039	82,552	90,007	51111 FT Management	82,511	82,511	82,511
2,480	2,560		51112 Other Management			
91,450	91,209	92,165	51114 FT Supervisor/Confidential	51,122	51,122	51,122
		2,500	51517 MASSC Temporary	2,500	2,500	2,500
34,436	47,005	50,120	51521 FT Specialist	51,122	51,122	51,122
			51522 PT Specialist	30,041	30,041	30,041
<u>236,406</u>	<u>223,326</u>	<u>234,792</u>		<u>217,296</u>	<u>217,296</u>	<u>217,296</u>
FTE: 3.44	3.61	3.84		FTE: 3.59	3.59	3.59
58,460	41,373		52105 Employee Health Insurance-Employ			
11,050	8,925		52106 HSA Employer Contributions			
40	37		52107 EAP			
622	559		52108 LT Disability Insurance			
338	323		52109 Life Insurance			
683	648		52110 Workers Compensation			
25,605	19,167		52111 PERS Debt Service			
33,839	12,535		52112 PERS Retirement			
1,047	900		52113 Unemployment Expense			
17,688	17,664		52120 Taxes			
<u>149,372</u>	<u>102,130</u>					
247	612	500	53111 General Supplies	500	500	500
118	874	127	53112 Postage & Shipping			
		300	53117 Computer Supplies	300	300	300
	237	400	53171 Equipment < \$5,000	400	400	400
4,391	1,451	3,500	53211 Operational Travel	8,000	8,000	8,000
13,187	2,704	11,250	53212 Recruitment Travel	12,000	12,000	12,000
1,099	1,827	5,000	53216 Staff Development Travel	2,000	2,000	2,000

3205 Human Resources

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 3205 Human Resources

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
		1,500	53219 Out of State Travel			
5,984	5,405	8,000	53316 Advertising	8,000	8,000	8,000
392	64	350	53319 Meeting Expenses	350	350	350
1,995	1,250	1,715	53321 Purchased Services	1,000	1,000	1,000
955	700	1,035	53331 Dues & Fees	1,000	1,000	1,000
8,389	8,309	10,000	53357 Contracted Services & Speakers	35,000	35,000	35,000
2,550	3,187	5,000	53363 Professional Services	5,000	5,000	5,000
6,174	6,636	5,170	53509 IMC Printing/Copies			
	127		53520 Rental Vehicle			
<u>45,480</u>	<u>33,383</u>	<u>53,847</u>		<u>73,550</u>	<u>73,550</u>	<u>73,550</u>
<u>431,257</u>	<u>358,839</u>	<u>288,639</u>		<u>290,846</u>	<u>290,846</u>	<u>290,846</u>
431,257	358,839	288,639		290,846	290,846	290,846

BUDGET SALARY DETAIL
2025-2026

COST CENTER: HUMAN RESOURCES - COOS CAMPUS

POSITION	FTE	AMOUNT
FT SPECIALIST	1.00	51122
MASSC TEMPORARY	0.09	2500
MGMT SAL FT	1.00	82511
PR SPECIALIST	0.50	30041
SUPR/CONF FT	1.00	51122
	3.59	217296

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 3206 Retirement Expense

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
6,785	44,969	9,980	51913 MASSC Leave Buyout	8,000	8,000	8,000
65,838	127,170	28,982	51914 Faculty Leave Buyout			
	12,977		51915 Classified Leave Buyout	1,000	1,000	1,000
<u>72,623</u>	<u>185,116</u>	<u>38,962</u>		<u>9,000</u>	<u>9,000</u>	<u>9,000</u>
FTE: 0.00	0.00			FTE:		
46,606	64,590	62,000	52102 MASSC Health Insurance	62,000	62,000	62,000
23,983	33,165	61,500	52103 Faculty Health Insurance	61,500	61,500	61,500
69,634	58,888	61,500	52104 Classified Health Insurance	61,500	61,500	61,500
80	22		52110 Workers Compensation			
735			52111 PERS Debt Service			
1,037			52112 PERS Retirement			
155	167		52113 Unemployment Expense			
5,556	13,500		52120 Taxes			
<u>147,785</u>	<u>170,332</u>	<u>185,000</u>		<u>185,000</u>	<u>185,000</u>	<u>185,000</u>
<u>220,408</u>	<u>355,448</u>	<u>223,962</u>		<u>194,000</u>	<u>194,000</u>	<u>194,000</u>
220,408	355,448	223,962		194,000	194,000	194,000

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 3207 Professional Services

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
		650	53316 Advertising	650	650	650
		989	53331 Dues & Fees			
17,092	39,455	29,750	53360 Labor Legal Services	29,750	29,750	29,750
6,118	8,869	26,717	53361 Legal Services	13,717	13,717	13,717
65,543	84,088	127,733	53362 Auditing Services	118,700	118,700	118,700
19,810	75,878	23,153	53363 Professional Services	39,500	39,500	39,500
22,703	14,188	17,925	53364 Labor Contract Services	32,500	32,500	32,500
2,134		7,400	53365 Architectural Services	9,000	9,000	9,000
<u>133,401</u>	<u>222,477</u>	<u>234,317</u>		<u>243,817</u>	<u>243,817</u>	<u>243,817</u>
 <u>133,401</u>	 <u>222,477</u>	 <u>234,317</u>		 <u>243,817</u>	 <u>243,817</u>	 <u>243,817</u>
<u>133,401</u>	<u>222,477</u>	<u>234,317</u>		<u>243,817</u>	<u>243,817</u>	<u>243,817</u>

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 3209 Gen to College Support

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
-525		-5,000	44637 Billing Services Fees	-5,000	-5,000	-5,000
-525		-5,000		-5,000	-5,000	-5,000
-96,553	-123,877	-90,000	45190 Other Interest	-90,000	-90,000	-90,000
-96,553	-123,877	-90,000		-90,000	-90,000	-90,000
-97,078	-123,877	-95,000		-95,000	-95,000	-95,000
	17,863		51517 MASSC Temporary			
-	-	663,720	51525 Other Salaries	689,157	689,157	689,157
-	17,863	663,720		689,157	689,157	689,157
FTE: 0.00	0.57		FTE:			
59			52105 Employee Health Insurance-Employe			
	52		52110 Workers Compensation			
364	2,680		52111 PERS Debt Service			
-450	16,689		52112 PERS Retirement			
-32,188	-16,194		52113 Unemployment Expense			
19	23,513		52120 Taxes			
-17,251	-26,683	6,332,146	52190 PR Costs/Fringe	6,699,815	6,699,815	6,699,815
-49,448	57	6,332,146		6,699,815	6,699,815	6,699,815
149	1,673	1,232	53111 General Supplies	2,060	2,060	2,060
1		60,477	53112 Postage & Shipping	68,920	68,920	68,920
456	-1		53124 Cash - Over (Short)			
99,920	147,456	41,680	53125 Credit Card Fees	41,680	41,680	41,680

3209 Gen to College Support

Southwestern Oregon Community College
2025-2026

Cost Center -- 3209 Gen to College Support

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
7,022	7,647		53126 Bank Service Charges			
2,939	7,529	14,049	53170 Safety/Security Equipment	14,049	14,049	14,049
		12,000	53171 Equipment < \$5,000	4,000	4,000	4,000
		2,760	53211 Operational Travel	2,760	2,760	2,760
5			53314 Telephone Services			
466,650	475,983	485,504	53317 Facility/Equipment Rental	495,212	495,212	495,212
	376	300	53319 Meeting Expenses			
		554	53321 Purchased Services	690	690	690
456	1,933	2,664	53331 Dues & Fees	550	550	550
1,696	293	761	53338 Cable TV			
8,850	18,381	16,000	53357 Contracted Services & Speakers	10,600	10,600	10,600
2,370	4,291	13,747	53363 Professional Services	15,197	15,197	15,197
	3,975	2,300	53364 Labor Contract Services	2,300	2,300	2,300
199,969	257,332	310,000	53370 Insurance	399,200	399,200	399,200
248		13,234	53509 IMC Printing/Copies	95,000	95,000	95,000
193			53515 Motor Pool			
		3,500	53610 Equipment Repair	3,500	3,500	3,500
<u>790,923</u>	<u>926,867</u>	<u>980,762</u>		<u>1,155,718</u>	<u>1,155,718</u>	<u>1,155,718</u>
1,356			55898 Miscellaneous Disbursement			
		1,000	55901 Collection Expense	1,000	1,000	1,000
		500	55903 Administrative Expense	500	500	500
434	4,998	14,000	55909 Acct Receivable Write - Off	14,000	14,000	14,000
<u>1,791</u>	<u>4,998</u>	<u>15,500</u>		<u>15,500</u>	<u>15,500</u>	<u>15,500</u>

Southwestern Oregon Community College
2025-2026

Cost Center -- 3209 Gen to College Support

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
6,662	8,500	2,000	57010 Equipment >\$5,000	10,000	10,000	10,000
<u>6,662</u>	<u>8,500</u>	<u>2,000</u>		<u>10,000</u>	<u>10,000</u>	<u>10,000</u>
749,927	958,286	7,994,128		8,570,190	8,570,190	8,570,190
<u>652,849</u>	<u>834,409</u>	<u>7,899,128</u>		<u>8,475,190</u>	<u>8,475,190</u>	<u>8,475,190</u>

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 3210 Employee Appreciation

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
2,080	2,257	3,000	53129 Awards & Trophies	3,000	3,000	3,000
	1,650	1,000	53137 Catering/Meals	1,000	1,000	1,000
<u>2,080</u>	<u>3,907</u>	<u>4,000</u>		<u>4,000</u>	<u>4,000</u>	<u>4,000</u>
5,886	10,282	130,000	55841 Employee Tuition Benefit- Faculty	130,000	130,000	130,000
2,542	4,803	75,000	55842 Employee Fee Benefit-Faculty	75,000	75,000	75,000
33,669	42,850		55843 Employee Tuition Benefit-Classified			
15,510	21,115		55844 Employee Fee Benefit-Classified			
35,943	55,945		55845 Employee Tuition Benefit-MASSC			
16,587	29,035		55846 Employee Fee Benefit-MASSC			
15,386	12,240		55847 Employee Tuition Benefit-PT Faculty			
22,086	19,089		55848 Dependent Tuition Benefit-Faculty			
10,500	10,102		55849 Dependent Fee Benefit-Faculty			
1,138	828		55850 Employee Fee Benefit - PT Faculty			
114	1,129		55852 Retiree Tuition Waiver			
-113,085	-141,535	-130,000	55890 Tuition Waiver Contra	-130,000	-130,000	-130,000
-46,277	-65,882	-75,000	55891 Fee Waiver Contra	-75,000	-75,000	-75,000
<u></u>	<u></u>	<u></u>		<u></u>	<u></u>	<u></u>
<u>2,080</u>	<u>3,907</u>	<u>4,000</u>		<u>4,000</u>	<u>4,000</u>	<u>4,000</u>
<u>2,080</u>	<u>3,907</u>	<u>4,000</u>		<u>4,000</u>	<u>4,000</u>	<u>4,000</u>

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 3211 Admin Services

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
175,875	241,008	169,122	51111 FT Management	181,935	181,935	181,935
960	1,920		51112 Other Management			
<u>176,835</u>	<u>242,928</u>	<u>169,122</u>		<u>181,935</u>	<u>181,935</u>	<u>181,935</u>
FTE: 2.00	3.00	2.00		FTE: 2.00	2.00	2.00
39,963	59,788		52105 Employee Health Insurance-Employe			
3,400	3,400		52106 HSA Employer Contributions			
18	32		52107 EAP			
495	731		52108 LT Disability Insurance			
202	353		52109 Life Insurance			
460	704		52110 Workers Compensation			
19,452	36,439		52111 PERS Debt Service			
26,126	22,969		52112 PERS Retirement			
713	982		52113 Unemployment Expense			
13,219	18,977		52120 Taxes			
<u>104,049</u>	<u>144,375</u>					
2,238	2,853	353	53111 General Supplies	353	353	353
19	7	40	53112 Postage & Shipping			
		100	53114 Printing Supplies	100	100	100
629	1,479	1,895	53211 Operational Travel	1,650	1,650	1,650
	1,644		53216 Staff Development Travel	5,000	5,000	5,000
		3,522	53219 Out of State Travel			
	625	200	53319 Meeting Expenses	200	200	200
2,000	1,530	5,059	53331 Dues & Fees	2,000	2,000	2,000
148	2,132	2,791	53509 IMC Printing/Copies	350	350	350

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 3211 Admin Services

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
233			53520 Rental Vehicle	350	350	350
<u>5,267</u>	<u>10,270</u>	<u>13,960</u>		<u>10,003</u>	<u>10,003</u>	<u>10,003</u>
286,150	397,573	183,082		191,938	191,938	191,938
<u>286,150</u>	<u>397,573</u>	<u>183,082</u>		<u>191,938</u>	<u>191,938</u>	<u>191,938</u>

BUDGET SALARY DETAIL
2025-2026

COST CENTER: ADMIN SERVICES - COOS CAMPUS

POSITION	FTE	AMOUNT

MGMT SAL FT	1.00	56443
MGMT SAL FT	1.00	125492

	2.00	181935

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 3213 Community Standards

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
		71,174	51111 FT Management	75,530	75,530	75,530
		71,174		75,530	75,530	75,530
FTE: 1.00				FTE: 1.00	1.00	1.00
		150	53111 General Supplies	150	150	150
		500	53211 Operational Travel	500	500	500
		3,500	53216 Staff Development Travel	3,500	3,500	3,500
		131	53331 Dues & Fees	156	156	156
		5,000	53357 Contracted Services & Speakers	10,832	10,832	10,832
		2	53509 IMC Printing/Copies			
		9,283		15,138	15,138	15,138
		80,457		90,668	90,668	90,668
		80,457		90,668	90,668	90,668

BUDGET SALARY DETAIL
2025-2026

COST CENTER: COMMUNITY STANDARDS - COOS CAMPUS

POSITION	FTE	AMOUNT

MGMT SAL FT	1.00	75530

	1.00	75530

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 3301 Facilities

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
55,803	75,480	79,307	51111 FT Management	82,511	82,511	82,511
720	960		51112 Other Management			
18,117	18,597	18,544	51411 FT Classified	21,143	21,143	21,143
		3,000	51412 Classified Overtime	3,000	3,000	3,000
<u>74,640</u>	<u>95,037</u>	<u>100,851</u>		<u>106,654</u>	<u>106,654</u>	<u>106,654</u>
FTE: 1.27	1.50	1.50		FTE: 1.50	1.50	1.50
22,680	27,125		52105 Employee Health Insurance-Employ			
2,975	4,250		52106 HSA Employer Contributions			
14	16		52107 EAP			
249	285		52108 LT Disability Insurance			
163	176		52109 Life Insurance			
217	276		52110 Workers Compensation			
7,532	16,577		52111 PERS Debt Service			
7,970	8,753		52112 PERS Retirement			
336	383		52113 Unemployment Expense			
6,063	8,779		52120 Taxes			
<u>48,198</u>	<u>66,621</u>					
7,014	3,914	3,382	53111 General Supplies	3,382	3,382	3,382
15	102	14	53112 Postage & Shipping			
	3,214	2,500	53119 Uniforms	2,500	2,500	2,500
229	418	100	53137 Catering/Meals	200	200	200
784	975	1,000	53211 Operational Travel	1,000	1,000	1,000
		100	53319 Meeting Expenses			
411	328	600	53331 Dues & Fees	600	600	600
97,828	78,945	60,074	53334 Gas/Propane	64,116	64,116	64,116
269,043	332,206	484,262	53335 Electricity	501,584	501,584	501,584

3301 Facilities

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 3301 Facilities

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
49,075	61,058	66,475	53336 Water & Sewage	71,129	71,129	71,129
32,391	17,828	25,434	53337 Sanitation Services	26,248	26,248	26,248
3,015	13,372	9,300	53352 Maintenance Contracts	9,300	9,300	9,300
43,987	40,809	45,057	53357 Contracted Services & Speakers	47,000	47,000	47,000
895		1,300	53371 Leased Equipment			
2,215	2,751	4,334	53509 IMC Printing/Copies			
68	390	500	53520 Rental Vehicle	500	500	500
		250	53630 Minor Building Repair			
<u>506,968</u>	<u>556,309</u>	<u>704,682</u>		<u>727,559</u>	<u>727,559</u>	<u>727,559</u>
<u>629,806</u>	<u>717,967</u>	<u>805,533</u>		<u>834,213</u>	<u>834,213</u>	<u>834,213</u>
<u>629,806</u>	<u>717,967</u>	<u>805,533</u>		<u>834,213</u>	<u>834,213</u>	<u>834,213</u>

BUDGET SALARY DETAIL
2025-2026

COST CENTER: FACILITIES - COOS CAMPUS

POSITION	FTE	AMOUNT
CLASS SAL FT	0.50	21143
MGMT SAL FT	1.00	82511
	1.50	103654

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 3302 Building Maintenance

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
135,994	162,035	152,610	51411 FT Classified	168,209	168,209	168,209
1,286			51417 PT Casual/Temporary			
<u>137,279</u>	<u>162,035</u>	<u>152,610</u>		<u>168,209</u>	<u>168,209</u>	<u>168,209</u>
FTE: 2.62	3.00	3.00		FTE: 3.00	3.00	3.00
37,342	46,173		52105 Employee Health Insurance-Employe			
6,800	8,500		52106 HSA Employer Contributions			
28	32		52107 EAP			
402	469		52108 LT Disability Insurance			
312	353		52109 Life Insurance			
2,979	3,516		52110 Workers Compensation			
15,504	24,305		52111 PERS Debt Service			
15,544	12,833		52112 PERS Retirement			
618	648		52113 Unemployment Expense			
<u>10,465</u>	<u>12,968</u>		52120 Taxes			
89,993	109,797					
41,433	58,392	55,300	53111 General Supplies	85,200	85,200	85,200
		200	53151 Gasoline/Fuel/Propane	200	200	200
1,388		2,000	53171 Equipment < \$5,000	8,000	8,000	8,000
	54	500	53216 Staff Development Travel	500	500	500
		500	53317 Facility/Equipment Rental	500	500	500
59,937	73,678	75,351	53321 Purchased Services	71,341	71,341	71,341
8,030	4,477	6,250	53331 Dues & Fees	1,750	1,750	1,750
17,865	16,664	29,900	53352 Maintenance Contracts	15,900	15,900	15,900
		250	53520 Rental Vehicle	250	250	250
	2,675	8,200	53610 Equipment Repair	3,000	3,000	3,000

Southwestern Oregon Community College
2025-2026

Cost Center -- 3302 Building Maintenance

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
8,692	15,499	21,700	53630 Minor Building Repair	16,000	16,000	16,000
137,344	171,438	200,151		202,641	202,641	202,641
364,617	443,270	352,761		370,850	370,850	370,850
364,617	443,270	352,761		370,850	370,850	370,850

BUDGET SALARY DETAIL
2025-2026

COST CENTER: BUILDING MAINTENANCE - COOS CAMPUS

POSITION	FTE	AMOUNT
CLASS SAL FT	1.00	61630
CLASS SAL FT	1.00	55078
CLASS SAL FT	1.00	51501
	3.00	168209

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 3303 Grounds Maintenance

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
39,706	41,112	40,935	51411 FT Classified	46,134	46,134	46,134
		700	51412 Classified Overtime	700	700	700
	2,971	320	51417 PT Casual/Temporary	320	320	320
<u>39,706</u>	<u>44,082</u>	<u>41,955</u>		<u>47,154</u>	<u>47,154</u>	<u>47,154</u>
FTE: 1.00	1.10	1.01		FTE: 1.01	1.01	1.01
8,798	8,061		52105 Employee Health Insurance-Employ			
	1,700		52106 HSA Employer Contributions			
11	11		52107 EAP			
125	126		52108 LT Disability Insurance			
122	118		52109 Life Insurance			
862	957		52110 Workers Compensation			
4,501	6,167		52111 PERS Debt Service			
4,564	3,256		52112 PERS Retirement			
179	176		52113 Unemployment Expense			
<u>3,046</u>	<u>3,532</u>		52120 Taxes			
22,206	24,103					
16,015	15,853	15,135	53111 General Supplies	16,535	16,535	16,535
2,148	1,791	3,000	53151 Gasoline/Fuel/Propane	3,000	3,000	3,000
264		1,000	53171 Equipment < \$5,000	1,000	1,000	1,000
100	536	870	53216 Professional Development	870	870	870
		700	53321 Purchased Services			
		150	53331 Dues & Fees	150	150	150

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 3303 Grounds Maintenance

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
674	1,059	1,700	53610 Equipment Repair	1,000	1,000	1,000
<u>19,201</u>	<u>19,239</u>	<u>22,555</u>		<u>22,555</u>	<u>22,555</u>	<u>22,555</u>
81,113	87,424	64,510		69,709	69,709	69,709
<u>81,113</u>	<u>87,424</u>	<u>64,510</u>		<u>69,709</u>	<u>69,709</u>	<u>69,709</u>

BUDGET SALARY DETAIL
2025-2026

COST CENTER: GROUNDS MAINTENANCE - COOS CAMPUS

POSITION	FTE	AMOUNT
CLASS SAL FT	1.00	46134
PT CASUAL/TEMPORARY	0.01	320
	1.01	46454

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 3304 Campus Safety

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
63,967	66,551	66,551	51111 FT Management	69,240	69,240	69,240
960	960		51112 Other Management			
112,603	111,420	104,936	51411 FT Classified	115,336	115,336	115,336
		3,200	51412 Classified Overtime	3,200	3,200	3,200
100,648	106,630	100,824	51415 PT 20HR Classified	112,920	112,920	112,920
40,727	45,599	43,532	51416 PT 10HR Classified	70,899	70,899	70,899
6,902		11,000	51417 PT Casual/Temporary	11,000	11,000	11,000
<u>325,806</u>	<u>331,160</u>	<u>330,043</u>		<u>382,595</u>	<u>382,595</u>	<u>382,595</u>
FTE: 6.40	6.30	6.69		FTE: 7.17	7.17	7.17
70,840	78,371		52105 Employee Health Insurance-Employ			
8,642	8,500		52106 HSA Employer Contributions			
79	86		52107 EAP			
535	525		52108 LT Disability Insurance			
377	353		52109 Life Insurance			
6,996	7,093		52110 Workers Compensation			
35,126	47,862		52111 PERS Debt Service			
36,410	25,230		52112 PERS Retirement			
1,466	1,327		52113 Unemployment Expense			
<u>25,358</u>	<u>27,001</u>		52120 Taxes			
185,829	196,349					
865	920	1,000	53111 General Supplies	1,000	1,000	1,000
7	2	3	53112 Postage & Shipping			
551		2,000	53119 Uniforms	2,700	2,700	2,700
		2,000	53171 Equipment < \$5,000	2,000	2,000	2,000
		600	53211 Operational Travel	600	600	600
	199	1,800	53216 Staff Development Travel			

3304 Campus Safety

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 3304 Campus Safety

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
546	608	840	53314 Telephone Services	840	840	840
679	420	800	53331 Dues & Fees	1,600	1,600	1,600
480	360	1,000	53357 Contracted Services & Speakers	2,000	2,000	2,000
1,980	2,790	1,279	53509 IMC Printing/Copies			
5,879	2,940	5,068	53515 Motor Pool	6,168	6,168	6,168
	131	395	53520 Rental Vehicle	395	395	395
		660	53610 Equipment Repair	660	660	660
<u>10,987</u>	<u>8,371</u>	<u>17,445</u>		<u>17,963</u>	<u>17,963</u>	<u>17,963</u>
 <u>522,623</u>	 <u>535,880</u>	 <u>347,488</u>		 <u>400,558</u>	 <u>400,558</u>	 <u>400,558</u>
<u>522,623</u>	<u>535,880</u>	<u>347,488</u>		<u>400,558</u>	<u>400,558</u>	<u>400,558</u>

BUDGET SALARY DETAIL
2025-2026

COST CENTER: CAMPUS SAFETY - COOS CAMPUS

POSITION	FTE	AMOUNT
10 HR PT CLASS SAL	0.48	21914
10 HR PT CLASS SAL	0.48	23406
10 HR PT CLASS SAL	0.48	25579
20 HR PT CLASS	0.78	38188
20 HR PT CLASS SAL	0.78	38188
20 HR PT CLASS SAL	0.78	36544
CLASS SAL FT	1.00	55078
CLASS SAL FT	1.00	60258
MGMT SAL FT	1.00	69240
PT CASUAL/TEMPORARY	0.39	11000
	7.17	379395

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 3305 Custodial

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
150,500	195,716	178,098	51411 FT Classified	227,520	227,520	227,520
4,222		5,400	51417 PT Casual/Temporary	5,400	5,400	5,400
900	1,500	1,500	51421 Classified Other Pay	1,500	1,500	1,500
<u>155,622</u>	<u>197,216</u>	<u>184,998</u>		<u>234,420</u>	<u>234,420</u>	<u>234,420</u>
FTE: 4.52	5.71	5.19		FTE: 5.69	5.69	5.69
63,361	74,671		52105 Employee Health Insurance-Employ			
7,650	10,200		52106 HSA Employer Contributions			
46	56		52107 EAP			
477	578		52108 LT Disability Insurance			
505	608		52109 Life Insurance			
3,293	4,280		52110 Workers Compensation			
15,750	24,612		52111 PERS Debt Service			
16,736	13,633		52112 PERS Retirement			
700	789		52113 Unemployment Expense			
11,763	15,702		52120 Employer PR Taxes			
<u>120,283</u>	<u>145,128</u>					
25,542	29,121	30,500	53111 General Supplies	27,000	27,000	27,000
377	1,596	5,000	53171 Equipment < \$5,000	5,000	5,000	5,000
		500	53357 Contracted Services & Speakers	4,000	4,000	4,000
515			53515 Motor Pool			

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 3305 Custodial

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
		500	53610 Equipment Repair	500	500	500
26,434	30,716	36,500		36,500	36,500	36,500
302,339	373,060	221,498		270,920	270,920	270,920
302,339	373,060	221,498		270,920	270,920	270,920

BUDGET SALARY DETAIL
2025-2026

COST CENTER: CUSTODIAL - COOS CAMPUS

POSITION	FTE	AMOUNT
CLASS SAL FT	1.00	35568
CLASS SAL FT	0.50	22037
CLASS SAL FT	1.00	46197
CLASS SAL FT	1.00	35568
CLASS SAL FT	1.00	44075
CLASS SAL FT	1.00	44075
PT CASUAL/TEMPORARY	0.19	5400
	5.69	232920

Southwestern Oregon Community College
2025-2026

Cost Center -- 3601 Operating Loan

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
	-1,500,000	-3,500,000	45353 Loan Proceeds	-3,500,000	-3,500,000	-3,500,000
	-1,500,000	-3,500,000		-3,500,000	-3,500,000	-3,500,000
	-1,500,000	-3,500,000		-3,500,000	-3,500,000	-3,500,000
	-1,500,000	-3,500,000		-3,500,000	-3,500,000	-3,500,000

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 3701 Student Support

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
23,100	25,288	27,240	55801 Field Mainenance Tuition Waivers	27,958	27,958	27,958
26,434	59,195	13,620	55802 GED Tuition Waivers	13,979	13,979	13,979
81,446	84,637	92,314	55803 Military Tuition Waivers	94,744	94,744	94,744
27,463	13,044	22,700	55804 Presidential Tuition Waivers	23,298	23,298	23,298
61,475	61,836	63,672	55814 Athletic Housing Waiver	59,088	59,088	59,088
646,247	660,960	774,835	55815 Athletic Waivers	795,226	795,226	795,226
		13,620	55816 Talent Waivers	13,979	13,979	13,979
	763		55817 Skills Day Award			
4,714	3,072	9,080	55818 Southwestern Grant	9,320	9,320	9,320
2,625	1,308	4,540	55819 Curry Tuition Waivers	4,660	4,660	4,660
329,513	364,104	317,804	55820 3.75 Tuition Waivers	326,167	326,167	326,167
		13,620	55821 Fallen Firefighters Waivers	13,979	13,979	13,979
18,375	16,241	27,240	55822 Ambassador Tuition Waivers	27,958	27,958	27,958
26,460	10,464	27,240	55823 ASG Tuition Waivers	27,958	27,958	27,958
		15,134	55824 Fire Science Tuition Waivers	15,532	15,532	15,532
58,100	38,739	45,401	55826 Provisional Tuition Waivers	46,596	46,596	46,596
-1,305,952	-1,339,651	-1,468,060	55890 Waiver Contra	-1,500,442	-1,500,442	-1,500,442

Southwestern Oregon Community College
2025-2026

Cost Center -- 3702 Student Aid - Other

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
3,575	2,503		55111 Student Aid			
		3,865	55903 Administrative Expense	3,865	3,865	3,865
<u>3,575</u>	<u>2,503</u>	<u>3,865</u>		<u>3,865</u>	<u>3,865</u>	<u>3,865</u>
<u>3,575</u>	<u>2,503</u>	<u>3,865</u>		<u>3,865</u>	<u>3,865</u>	<u>3,865</u>
<u>3,575</u>	<u>2,503</u>	<u>3,865</u>		<u>3,865</u>	<u>3,865</u>	<u>3,865</u>

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 3714 Gen Student Employment

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
		61,000	51600 ***FWS & Student Employment***	61,000	61,000	61,000
20,353	22,463		51633 Rec Center			
3,319	3,679		51663 Audio Visual			
3,984	3,981		51664 IMC			
1,367	1,958		51665 Curry County			
956			51669 TRIO SSS			
	851		51683 Grounds Maintenance			
6,550	8,539		51688 Bookstore			
<u>36,529</u>	<u>41,472</u>	<u>61,000</u>		<u>61,000</u>	<u>61,000</u>	<u>61,000</u>
FTE: 1.40	1.46	2.15		FTE: 2.15	2.15	2.15
103	118		52110 Workers Compensation			
1	2		52113 Unemployment Expense			
536	345		52120 Taxes			
<u>639</u>	<u>465</u>					
<u>37,168</u>	<u>41,937</u>	<u>61,000</u>		<u>61,000</u>	<u>61,000</u>	<u>61,000</u>
37,168	41,937	61,000		61,000	61,000	61,000

BUDGET SALARY DETAIL
2025-2026

COST CENTER: GEN STUDENT EMPLOYMENT - COOS CAMPUS

POSITION	FTE	AMOUNT
FWS & STUDENT EMPLOYMENT	2.15	61000
	2.15	61000

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 3715 Student Work Program

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
		11,000	51685 Student Activities-Clubs	11,000	11,000	11,000
7,735	10,647	8,000	51689 Athletics	8,000	8,000	8,000
<u>7,735</u>	<u>10,647</u>	<u>19,000</u>		<u>19,000</u>	<u>19,000</u>	<u>19,000</u>
FTE: 0.30	0.37	0.67		FTE: 0.67	0.67	0.67
36	31		52110 Workers Compensation			
2	1		52113 Unemployment Expense			
87	68		52120 Taxes			
<u>125</u>	<u>101</u>					
<u>7,860</u>	<u>10,748</u>	<u>19,000</u>		<u>19,000</u>	<u>19,000</u>	<u>19,000</u>
<u>7,860</u>	<u>10,748</u>	<u>19,000</u>		<u>19,000</u>	<u>19,000</u>	<u>19,000</u>

BUDGET SALARY DETAIL
2025-2026

COST CENTER: STUDENT WORK PROGRAM - COOS CAMPUS

POSITION	FTE	AMOUNT
ATHLETICS	0.28	8000
STUDENT ACTIVITIES-CLUBS	0.39	11000
	0.67	19000

Southwestern Oregon Community College
2025-2026

Cost Center -- 3901 Contingency

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
		1,800,000	59995 Unappropriated Fund Balance			
		1,800,000		1,800,000	1,800,000	1,800,000
		1,800,000		1,800,000	1,800,000	1,800,000
		1,800,000		1,800,000	1,800,000	1,800,000

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 4005 Student Activities

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
			51111 FT Management	30,461	30,461	30,461
160			51112 Other Management			
16,158	18,739	27,629	51521 FT Specialist			
<u>16,318</u>	<u>18,739</u>	<u>27,629</u>		<u>30,461</u>	<u>30,461</u>	<u>30,461</u>
FTE: 0.27	0.34	0.50		FTE: 0.50	0.50	0.50
1,215	7,590		52105 Employee Health Insurance-Employ			
425	850		52106 HSA Employer Contributions			
2	4		52107 EAP			
31	52		52108 LT Disability Insurance			
23	39		52109 Life Insurance			
47	54		52110 Workers Compensation			
1,891	2,811		52111 PERS Debt Service			
2,032	1,484		52112 PERS Retirement			
73	75		52113 Unemployment Expense			
<u>1,309</u>	<u>1,513</u>		52120 Taxes			
7,048	14,472					
2,054	1,757	6,550	53111 General Supplies	2,626	2,626	2,626
369			53112 Postage & Shipping			
			53129 Awards & Trophies	483	483	483
1,424		550	53137 Catering/Meals	1,256	1,256	1,256
			53211 Operational Travel	900	900	900
762			53216 Staff Development Travel	416	416	416
		97	53331 Dues & Fees	97	97	97
15,722	4,649	16,165	53357 Contracted Services & Speakers	15,459	15,459	15,459
204			53371 Leased Equipment			
1,229	939	192	53509 IMC Printing/Copies			

4005 Student Activities

Southwestern Oregon Community College
2025-2026

Cost Center -- 4005 Student Activities

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
			53515 Motor Pool	600	600	600
			53518 Bus - Southwestern	500	500	500
			53520 Rental Vehicle	300	300	300
<u>21,764</u>	<u>7,345</u>	<u>23,554</u>		<u>22,637</u>	<u>22,637</u>	<u>22,637</u>
<u>45,130</u>	<u>40,556</u>	<u>51,183</u>		<u>53,098</u>	<u>53,098</u>	<u>53,098</u>
45,130	40,556	51,183		53,098	53,098	53,098

BUDGET SALARY DETAIL
2025-2026

COST CENTER: STUDENT ACTIVITIES - COOS CAMPUS

POSITION	FTE	AMOUNT

MGMT SAL FT	0.50	30461

	0.50	30461

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 4009 Student Government/ASG

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
-445	-546	-2,000	45015 Vending Sales	-2,000	-2,000	-2,000
-445	-546	-2,000		-2,000	-2,000	-2,000
-445	-546	-2,000		-2,000	-2,000	-2,000
160			51112 Other Management			
16,158			51521 FT Specialist			
16,318						

FTE:	0.27	FTE:
-------------	-------------	-------------

1,215			52105 Employee Health Insurance-Employ			
425			52106 HSA Employer Contributions			
2			52107 EAP			
31			52108 LT Disability Insurance			
23			52109 Life Insurance			
47			52110 Workers Compensation			
1,891			52111 PERS Debt Service			
2,032			52112 PERS Retirement			
73			52113 Unemployment Expense			
1,309			52120 Taxes			
7,048						
			53108 Promotional Materials & Services	483	483	483
4,255	5,506	15,312	53111 General Supplies	4,831	4,831	4,831
15	8		53112 Postage & Shipping	48	48	48
		87	53129 Awards & Trophies	87	87	87
2,100	1,970	1,500	53130 Donations	483	483	483

4009 Student Government/ASG

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 4009 Student Government/ASG

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
402	639	1,400	53211 Operational Travel	2,850	2,850	2,850
	260		53321 Purchased Services			
			53331 Dues & Fees	773	773	773
15,813	4,030	6,510	53357 Contracted Services & Speakers	14,029	14,029	14,029
204			53371 Leased Equipment			
309	280	174	53509 IMC Printing/Copies			
177		800	53515 Motor Pool	800	800	800
	238		53520 Rental Vehicle	500	500	500
23,276	12,931	25,783		24,884	24,884	24,884
46,642	12,931	25,783		24,884	24,884	24,884
46,197	12,385	23,783		22,884	22,884	22,884

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 4011 Student Rec Center

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
-29,010	-36,363	-70,000	45219 Facility Use	-70,000	-70,000	-70,000
-29,010	-36,363	-70,000		-70,000	-70,000	-70,000
-29,010	-36,363	-70,000		-70,000	-70,000	-70,000
	33,068	27,629	51111 FT Management	30,460	30,460	30,460
39,607	41,763	41,207	51114 FT Supervisor/Confidential	45,784	45,784	45,784
37,503	36,252	42,257	51416 PT 10HR Classified	49,330	49,330	49,330
10,459	19,781		51417 PT Casual/Temporary			
			51421 Classified Other Pay	600	600	600
48,517			51521 FT Specialist			
136,086	130,865	111,093		126,174	126,174	126,174
FTE: 3.46	3.18	2.81		FTE: 2.81	2.81	2.81
37,233	31,016		52105 Employee Health Insurance-Employe			
5,712	4,335		52106 HSA Employer Contributions			
51	43		52107 EAP			
279	216		52108 LT Disability Insurance			
208	158		52109 Life Insurance			
428	421		52110 Workers Compensation			
13,477	14,885		52111 PERS Debt Service			
14,223	7,859		52112 PERS Retirement			
611	525		52113 Unemployment Expense			
10,292	10,368		52120 Taxes			
82,513	69,826					
2,627	6,043	11,745	53111 General Supplies	9,000	9,000	9,000

4011 Student Rec Center

Southwestern Oregon Community College
2025-2026

Cost Center -- 4011 Student Rec Center

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
26			53112 Postage & Shipping			
		155	53211 Operational Travel			
	1,388		53219 Out of State Travel			
5,731	3,790	8,300	53321 Purchased Services	11,200	11,200	11,200
		1,650	53371 Leased Equipment			
202	57	923	53509 IMC Printing/Copies			
<u>8,586</u>	<u>11,278</u>	<u>22,773</u>		<u>20,200</u>	<u>20,200</u>	<u>20,200</u>
 <u>227,185</u>	 <u>211,969</u>	 <u>133,866</u>		 <u>146,374</u>	 <u>146,374</u>	 <u>146,374</u>
<u>198,175</u>	<u>175,606</u>	<u>63,866</u>		<u>76,374</u>	<u>76,374</u>	<u>76,374</u>

BUDGET SALARY DETAIL
2025-2026

COST CENTER: STUDENT REC CENTER - COOS CAMPUS

POSITION	FTE	AMOUNT
10 HR PT CLASS SAL	0.48	15867
10 HR PT CLASS SAL	0.48	16203
10 HR PT CLASS SAL	0.48	17260
FT SPECIALIST	0.50	30460
SUPR/CONF FT	0.87	45784
	2.81	125574

Southwestern Oregon Community College
2025-2026

Cost Center -- 4015 Laker One Card

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
23,194	18,308	41,000	53111 General Supplies	41,000	41,000	41,000
<u>23,194</u>	<u>18,308</u>	<u>41,000</u>		<u>41,000</u>	<u>41,000</u>	<u>41,000</u>
23,194	18,308	41,000				
<u>23,194</u>	<u>18,308</u>	<u>41,000</u>		<u>41,000</u>	<u>41,000</u>	<u>41,000</u>
23,194	18,308	41,000		41,000	41,000	41,000
<u>23,194</u>	<u>18,308</u>	<u>41,000</u>		<u>41,000</u>	<u>41,000</u>	<u>41,000</u>

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 4144 Swimming-men/women

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
300	300		51112 Other Management			
19,365	24,274	21,848	51326 PT Coaching	22,286	22,286	22,286
5,508	4,238	8,427	51327 PT Faculty Asst Coach	8,595	8,595	8,595
<u>25,173</u>	<u>28,811</u>	<u>30,275</u>		<u>30,881</u>	<u>30,881</u>	<u>30,881</u>
FTE: 0.42	0.46	0.65		FTE: 0.65	0.65	0.65
73	83		52110 Workers Compensation			
2,163	3,686		52111 PERS Debt Service			
2,324	1,946		52112 PERS Retirement			
113	116		52113 Unemployment Expense			
<u>1,943</u>	<u>2,319</u>		52120 Employer PR Taxes			
6,617	8,151					
927	4,700	1,000	53111 General Supplies	1,000	1,000	1,000
135	397	58	53112 Postage & Shipping			
11,202	10,000	10,031	53119 Uniforms	10,000	10,000	10,000
	61,425	18,274	53210 Championship Travel			
37,456	48,330	44,000	53217 Field Trip	44,000	44,000	44,000
	12,619		53219 Out of State Travel			
12,000	11,990	12,750	53317 Facility/Equipment Rental	18,000	18,000	18,000
7,959	5,000	7,294	53321 Purchased Services	6,500	6,500	6,500
4,730	3,192	6,625	53331 Dues & Fees	3,500	3,500	3,500
309	156	9	53509 IMC Printing/Copies			
2,572	239	2,979	53515 Motor Pool			
21,463	14,558	12,366	53518 Bus - Southwestern			

Southwestern Oregon Community College
2025-2026

Cost Center -- 4144 Swimming-men/women

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
198	20,887		53520 Rental Vehicle			
<u>98,949</u>	<u>193,492</u>	<u>115,386</u>		<u>83,000</u>	<u>83,000</u>	<u>83,000</u>
130,739	230,454	145,661		113,881	113,881	113,881
<u>130,739</u>	<u>230,454</u>	<u>145,661</u>		<u>113,881</u>	<u>113,881</u>	<u>113,881</u>

BUDGET SALARY DETAIL
2025-2026

COST CENTER: SWIMMING-MEN/WOMEN - COOS CAMPUS

POSITION	FTE	AMOUNT
PT COACHING	0.35	22285
PT FACULTY ASST COACH	0.30	8596
	0.65	30881

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 4145 Wrestling-women

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
300	300		51112 Other Management			
5,918	6,240	6,158	51326 PT Coaching	6,842	6,842	6,842
6,733	5,618	5,618	51327 PT Faculty Asst Coach	5,730	5,730	5,730
<u>12,952</u>	<u>12,158</u>	<u>11,776</u>		<u>12,572</u>	<u>12,572</u>	<u>12,572</u>
FTE: 0.24	0.22	0.33		FTE: 0.33	0.33	0.33
2,929	3,050		52105 Employee Health Insurance-Employ			
442	442		52106 HSA Employer Contributions			
1	1		52107 EAP			
19	19		52108 LT Disability Insurance			
16	15		52109 Life Insurance			
38	35		52110 Workers Compensation			
684	981		52111 PERS Debt Service			
735	518		52112 PERS Retirement			
58	49		52113 Unemployment Expense			
<u>983</u>	<u>969</u>		52120 Taxes			
5,905	6,080					
			53111 General Supplies	1,500	1,500	1,500
4,000	4,000	4,500	53119 Uniforms	3,000	3,000	3,000
	13,611	38,868	53210 Championship Travel			
	5,908	4,944	53212 Recruitment Travel			
29,868	12,863	18,675	53217 Field Trip	19,900	19,900	19,900
4,360			53219 Out of State Travel			
1,300		2,100	53321 Purchased Services			
3,156	3,508	6,000	53331 Dues & Fees	6,000	6,000	6,000
3,313	3,812	2,808	53515 Motor Pool			
1,845			53518 Bus - Southwestern			

4145 Wrestling-women

Southwestern Oregon Community College
2025-2026

Cost Center -- 4145 Wrestling-women

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
89	270		53520 Rental Vehicle			
<u>47,930</u>	<u>43,971</u>	<u>77,895</u>		<u>30,400</u>	<u>30,400</u>	<u>30,400</u>
66,787	62,209	89,671		42,972	42,972	42,972
<u>66,787</u>	<u>62,209</u>	<u>89,671</u>		<u>42,972</u>	<u>42,972</u>	<u>42,972</u>

BUDGET SALARY DETAIL
2025-2026

COST CENTER: WRESTLING-WOMEN - COOS CAMPUS

POSITION	FTE	AMOUNT
PT COACHING	0.13	6842
PT FACULTY ASST COACH	0.20	5730
	0.33	12572

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 4146 Esports

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
7,593	10,924	10,924	51326 PT Coaching			
2,754	496	5,618	51327 PT Faculty Asst Coach			
<u>10,347</u>	<u>11,420</u>	<u>16,542</u>				
FTE: 0.18	0.18	0.38		FTE:		
30	33		52110 Workers Compensation			
	1,637		52111 PERS Debt Service			
	863		52112 PERS Retirement			
47	46		52113 Unemployment Expense			
798	911		52120 Employer PR Taxes			
<u>874</u>	<u>3,491</u>					
4,453	5,356	6,215	53111 General Supplies			
950		465	53129 Awards & Trophies			
2,000		3,000	53331 Dues & Fees			
<u>7,403</u>	<u>5,356</u>	<u>9,680</u>				
<u>18,625</u>	<u>20,267</u>	<u>26,222</u>				
18,625	20,267	26,222				

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 4148 Golf-men/women

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
300	300		51112 Other Management			
12,996	10,924	10,924	51326 PT Coaching	11,143	11,143	11,143
2,754	2,809	2,809	51327 PT Faculty Asst Coach	2,865	2,865	2,865
<u>16,050</u>	<u>14,033</u>	<u>13,733</u>		<u>14,008</u>	<u>14,008</u>	<u>14,008</u>
FTE: 0.27	0.22	0.28		FTE: 0.28	0.28	0.28
47	41		52110 Workers Compensation			
1,463	1,684		52111 PERS Debt Service			
1,572	889		52112 PERS Retirement			
72	57		52113 Unemployment Expense			
1,239	1,135		52120 Taxes			
<u>4,392</u>	<u>3,804</u>					
		1,000	53111 General Supplies	1,000	1,000	1,000
5	15		53112 Postage & Shipping			
		1,000	53119 Uniforms	1,000	1,000	1,000
	4,968	1,000	53210 Championship Travel			
31,595	29,975	25,000	53217 Field Trip	25,000	25,000	25,000
14,305	12,929	28,000	53331 Dues & Fees	28,000	28,000	28,000
316	494	357	53509 IMC Printing/Copies			
13,576	15,250		53515 Motor Pool			
3,002	696		53520 Rental Vehicle			
<u>62,798</u>	<u>64,326</u>	<u>56,357</u>		<u>55,000</u>	<u>55,000</u>	<u>55,000</u>
<u>83,240</u>	<u>82,163</u>	<u>70,090</u>		<u>69,008</u>	<u>69,008</u>	<u>69,008</u>
83,240	82,163	70,090		69,008	69,008	69,008

4148 Golf-men/women

BUDGET SALARY DETAIL
2025-2026

COST CENTER: GOLF-MEN/WOMEN - COOS CAMPUS

POSITION	FTE	AMOUNT
PT COACHING	0.18	11143
PT FACULTY ASST COACH	0.10	2865
	0.28	14008

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 4149 Wrestling-men

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
300	300		51112 Other Management			
		9,429	51218 FT Other Faculty	7,087	7,087	7,087
17,452	21,634	10,725	51226 FT Faculty Coaching	8,061	8,061	8,061
8,140		5,618	51327 PT Faculty Asst Coach	5,730	5,730	5,730
<u>25,892</u>	<u>21,934</u>	<u>25,772</u>		<u>20,878</u>	<u>20,878</u>	<u>20,878</u>
FTE: 0.27	0.13	0.33		FTE: 0.33	0.33	0.33
2,929	3,050		52105 Employee Health Insurance-Employe			
442	442		52106 HSA Employer Contributions			
1	1		52107 EAP			
32	32		52108 LT Disability Insurance			
16	15		52109 Life Insurance			
75	68		52110 Workers Compensation			
1,946	3,543		52111 PERS Debt Service			
2,743	2,624		52112 PERS Retirement			
116	95		52113 Unemployment Expense			
<u>1,938</u>	<u>1,830</u>		52120 Taxes			
10,238	11,701					
1,386	1,000	2,000	53111 General Supplies	2,000	2,000	2,000
69	11		53112 Postage & Shipping			
3,140	4,000	3,500	53119 Uniforms	3,500	3,500	3,500
	34,463	8,400	53210 Championship Travel			
1,486	1,599	4,950	53212 Recruitment Travel			
14,454	12,916	17,300	53217 Field Trip	17,300	17,300	17,300
876			53219 Out of State Travel			
	3,464	3,495	53321 Purchased Services			
1,740	1,600	2,500	53331 Dues & Fees	2,500	2,500	2,500

4149 Wrestling-men

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 4149 Wrestling-men

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
24	52		53509 IMC Printing/Copies			
2,385	2,495	4,630	53515 Motor Pool			
1,845			53518 Bus - Southwestern			
545			53520 Rental Vehicle			
27,950	61,601	46,775		25,300	25,300	25,300
 64,080	 95,236	 72,547		 46,178	 46,178	 46,178
64,080	95,236	72,547		46,178	46,178	46,178

BUDGET SALARY DETAIL
2025-2026

COST CENTER: WRESTLING-MEN - COOS CAMPUS

POSITION	FTE	AMOUNT
FT OTHER FAC	0.00	7087
PT COACHING	0.13	8061
PT FACULTY ASST COACH	0.20	5730
	0.33	20878

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 4150 Cross Country-men/women

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
6,105	1,221		51226 FT Faculty Coaching			
5,355	10,924	10,924	51326 PT Coaching	11,143	11,143	11,143
2,754	2,809	2,809	51327 PT Faculty Asst Coach	2,865	2,865	2,865
<u>14,214</u>	<u>14,954</u>	<u>13,733</u>		<u>14,008</u>	<u>14,008</u>	<u>14,008</u>
FTE: 0.27	0.22	0.28		FTE: 0.28	0.28	0.28
41	43		52110 Workers Compensation			
1,261	1,822		52111 PERS Debt Service			
1,355	962		52112 PERS Retirement			
64	61		52113 Unemployment Expense			
<u>1,089</u>	<u>1,193</u>	<u></u>	52120 Taxes	<u></u>	<u></u>	<u></u>
3,809	4,080					
2,577	1,073	700	53111 General Supplies	1,350	1,350	1,350
4			53112 Postage & Shipping			
1,400		1,450	53119 Uniforms	800	800	800
		80	53129 Awards & Trophies	80	80	80
	2,283		53210 Championship Travel			
2,076	4,669	7,500	53217 Field Trip	7,500	7,500	7,500
1,045	1,455	2,000	53331 Dues & Fees	2,000	2,000	2,000
2			53509 IMC Printing/Copies			
1,137	2,889	5,044	53515 Motor Pool			

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 4150 Cross Country-men/women

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
1,103			53520 Rental Vehicle			
<u>9,344</u>	<u>12,370</u>	<u>16,774</u>		<u>11,730</u>	<u>11,730</u>	<u>11,730</u>
27,367	31,404	30,507		25,738	25,738	25,738
<u>27,367</u>	<u>31,404</u>	<u>30,507</u>		<u>25,738</u>	<u>25,738</u>	<u>25,738</u>

BUDGET SALARY DETAIL
2025-2026

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

POSITION	FTE	AMOUNT
PT COACHING	0.18	11143
PT FACULTY ASST COACH	0.10	2865
	0.28	14008

Southwestern Oregon Community College
2025-2026

Cost Center -- 4151 Basketball-men

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
300	300		51112 Other Management			
8,888	10,763	10,924	51326 PT Coaching	11,143	11,143	11,143
2,754	2,809	2,809	51327 PT Faculty Asst Coach	2,865	2,865	2,865
<u>11,942</u>	<u>13,872</u>	<u>13,733</u>		<u>14,008</u>	<u>14,008</u>	<u>14,008</u>
FTE: 0.20	0.22	0.28		FTE: 0.28	0.28	0.28
35	40		52110 Workers Compensation			
1,231	2,081		52111 PERS Debt Service			
1,412	1,099		52112 PERS Retirement			
54	56		52113 Unemployment Expense			
923	1,119		52120 Taxes			
<u>3,654</u>	<u>4,395</u>					
1,737	2,171	2,200	53111 General Supplies	2,200	2,200	2,200
48	149		53112 Postage & Shipping			
2,835	2,868	3,000	53119 Uniforms	3,000	3,000	3,000
	6,821		53210 Championship Travel			
229		1,072	53212 Recruitment Travel			
25,103	27,441	18,500	53217 Field Trip	18,500	18,500	18,500
1,865	2,990	1,281	53219 Out of State Travel			
	4,500	4,815	53321 Purchased Services			
2,275	1,875	1,750	53331 Dues & Fees	1,750	1,750	1,750
255	338	370	53509 IMC Printing/Copies			
10,731	13,341		53515 Motor Pool			
1,243	430		53518 Bus - Southwestern			

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 4151 Basketball-men

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
1,654	2,163		53520 Rental Vehicle			
<u>47,974</u>	<u>65,088</u>	<u>32,988</u>		<u>25,450</u>	<u>25,450</u>	<u>25,450</u>
63,570	83,356	46,721		39,458	39,458	39,458
<u>63,570</u>	<u>83,356</u>	<u>46,721</u>		<u>39,458</u>	<u>39,458</u>	<u>39,458</u>

BUDGET SALARY DETAIL
2025-2026

COST CENTER: BASKETBALL-MEN - COOS CAMPUS

POSITION	FTE	AMOUNT
PT COACHING	0.18	11143
PT FACULTY ASST COACH	0.10	2865
	0.28	14008

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 4152 Basketball-women

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
8,661	10,924	10,924	51326 PT Coaching	11,143	11,143	11,143
	3,339	2,809	51327 PT Faculty Asst Coach	2,865	2,865	2,865
<u>8,661</u>	<u>14,263</u>	<u>13,733</u>		<u>14,008</u>	<u>14,008</u>	<u>14,008</u>
FTE: 0.15	0.23	0.28		FTE: 0.28	0.28	0.28
17	26		52110 Workers Compensation			
953	2,139		52111 PERS Debt Service			
1,024	1,130		52112 PERS Retirement			
27	35		52113 Unemployment Expense			
666	1,140		52120 Taxes			
<u>2,687</u>	<u>4,470</u>					
1,284	1,992	2,400	53111 General Supplies	2,500	2,500	2,500
10	38		53112 Postage & Shipping			
3,038	3,140	3,100	53119 Uniforms	3,000	3,000	3,000
410			53212 Recruitment Travel			
17,280	16,320	18,500	53217 Field Trip	18,500	18,500	18,500
	4,550	7,060	53321 Purchased Services			
1,982	1,686	1,500	53331 Dues & Fees	1,500	1,500	1,500
80	73	10	53509 IMC Printing/Copies			
1,373	5,984	5,797	53515 Motor Pool			
1,243			53518 Bus - Southwestern			

Southwestern Oregon Community College
2025-2026

Cost Center -- 4152 Basketball-women

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
686	136		53520 Rental Vehicle			
<u>27,384</u>	<u>33,918</u>	<u>38,367</u>		<u>25,500</u>	<u>25,500</u>	<u>25,500</u>
38,733	52,650	52,100		39,508	39,508	39,508
<u>38,733</u>	<u>52,650</u>	<u>52,100</u>		<u>39,508</u>	<u>39,508</u>	<u>39,508</u>

BUDGET SALARY DETAIL
2025-2026

COST CENTER: BASKETBALL-WOMEN - COOS CAMPUS

POSITION	FTE	AMOUNT
PT COACHING	0.18	11143
PT FACULTY ASST COACH	0.10	2865
	0.28	14008

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 4153 Soccer-men

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
154	82		51112 Other Management			
2,734			51226 FT Faculty Coaching			
2,715	8,359	8,609	51326 PT Coaching	8,611	8,611	8,611
2,000	2,809	5,618	51327 PT Faculty Asst Coach	5,730	5,730	5,730
<u>7,603</u>	<u>11,249</u>	<u>14,227</u>		<u>14,341</u>	<u>14,341</u>	<u>14,341</u>
FTE: 0.13	0.18	0.37		FTE: 0.37	0.37	0.37
500	3,115		52105 Employee Health Insurance-Employe			
129			52106 HSA Employer Contributions			
1	2		52107 EAP			
10	24		52108 LT Disability Insurance			
8	18		52109 Life Insurance			
22	33		52110 Workers Compensation			
372	1,266		52111 PERS Debt Service			
399	668		52112 PERS Retirement			
34	45		52113 Unemployment Expense			
<u>584</u>	<u>895</u>	<u></u>	52120 Taxes	<u></u>	<u></u>	<u></u>
2,058	6,067					
	1,139	648	53111 General Supplies	150	150	150
2,818	1,438	3,502	53119 Uniforms	4,000	4,000	4,000
4,185			53171 Equipment < \$5,000			
	478	597	53210 Championship Travel			
493	418	426	53212 Recruitment Travel			
10,386	14,424	13,800	53217 Field Trip	13,800	13,800	13,800
525	5,392	6,556	53321 Purchased Services			
100	550		53331 Dues & Fees			
3,632	5,981		53515 Motor Pool			

4153 Soccer-men

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 4153 Soccer-men

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
10,411	1,230		53518 Bus - Southwestern			
352	345		53520 Rental Vehicle			
<u>32,902</u>	<u>31,392</u>	<u>25,529</u>		<u>17,950</u>	<u>17,950</u>	<u>17,950</u>
 <u>42,563</u>	 <u>48,708</u>	 <u>39,756</u>		 <u>32,291</u>	 <u>32,291</u>	 <u>32,291</u>
<u>42,563</u>	<u>48,708</u>	<u>39,756</u>		<u>32,291</u>	<u>32,291</u>	<u>32,291</u>

BUDGET SALARY DETAIL
2025-2026

COST CENTER: SOCCER-MEN - COOS CAMPUS

POSITION	FTE	AMOUNT
PT COACHING	0.17	8611
PT FACULTY ASST COACH	0.20	5730
	0.37	14341

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 4154 Track-men/women

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
300	300		51112 Other Management			
		7,829	51218 FT Other Faculty	8,230	8,230	8,230
15,608	16,650	8,905	51226 FT Faculty Coaching	9,361	9,361	9,361
5,508	5,618	5,618	51327 PT Faculty Asst Coach	5,730	5,730	5,730
<u>21,416</u>	<u>22,568</u>	<u>22,352</u>		<u>23,321</u>	<u>23,321</u>	<u>23,321</u>
FTE: 0.22	0.22	0.33		FTE: 0.33	0.33	0.33
1,508	1,010		52105 Employee Health Insurance-Employe			
276	221		52106 HSA Employer Contributions			
1	1		52107 EAP			
26	27		52108 LT Disability Insurance			
16	15		52109 Life Insurance			
62	65		52110 Workers Compensation			
1,743	2,950		52111 PERS Debt Service			
1,873	1,557		52112 PERS Retirement			
96	91		52113 Unemployment Expense			
<u>1,623</u>	<u>1,800</u>		52120 Taxes			
7,225	7,736					
2,506	1,134	2,862	53111 General Supplies	2,920	2,920	2,920
25			53112 Postage & Shipping			
2,499	6,803	3,750	53119 Uniforms	3,750	3,750	3,750
		178	53129 Awards & Trophies	300	300	300
	10,068		53210 Championship Travel			
19,711	22,369	19,700	53217 Field Trip	19,700	19,700	19,700
375	510	680	53321 Purchased Services			
7,492	5,801	7,100	53331 Dues & Fees	7,000	7,000	7,000
19	152	90	53509 IMC Printing/Copies			

4154 Track-men/women

Southwestern Oregon Community College
2025-2026

Cost Center -- 4154 Track-men/women

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
7,604	3,188	610	53515 Motor Pool			
904	10,401		53518 Bus - Southwestern			
753			53520 Rental Vehicle			
<u>41,888</u>	<u>60,424</u>	<u>34,970</u>		<u>33,670</u>	<u>33,670</u>	<u>33,670</u>
<u>70,529</u>	<u>90,728</u>	<u>57,322</u>		<u>56,991</u>	<u>56,991</u>	<u>56,991</u>
<u>70,529</u>	<u>90,728</u>	<u>57,322</u>		<u>56,991</u>	<u>56,991</u>	<u>56,991</u>

BUDGET SALARY DETAIL
2025-2026

COST CENTER: TRACK-MEN/WOMEN - COOS CAMPUS

POSITION	FTE	AMOUNT
FT OTHER FACULTY	0.00	8230
PT COACHING	0.13	9361
PT FACULTY ASST COACH	0.20	5730

	0.33	23321

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 4155 Volleyball-women

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
10,645	10,924	10,924	51326 PT Coaching	11,143	11,143	11,143
	2,809	2,809	51327 PT Faculty Asst Coach	2,865	2,865	2,865
<u>10,645</u>	<u>13,733</u>	<u>13,733</u>		<u>14,008</u>	<u>14,008</u>	<u>14,008</u>
FTE: 0.18	0.22	0.28		FTE: 0.28	0.28	0.28
31	40		52110 Workers Compensation			
782	1,639		52111 PERS Debt Service			
1,102	1,214		52112 PERS Retirement			
48	55		52113 Unemployment Expense			
824	1,112		52120 Taxes			
<u>2,787</u>	<u>4,059</u>					
463		80	53111 General Supplies	1,380	1,380	1,380
876	1,590	4,100	53119 Uniforms	2,800	2,800	2,800
		5,076	53210 Championship Travel			
308	475	1,324	53212 Recruitment Travel			
16,433	24,211	16,000	53217 Field Trip	16,000	16,000	16,000
1,786	1,167	1,324	53219 Out of State Travel			
605	3,605	6,041	53321 Purchased Services			
1,310	1,415	2,000	53331 Dues & Fees	2,000	2,000	2,000
193	193	79	53509 IMC Printing/Copies			
7,940	9,046	4,759	53515 Motor Pool			
		2,437	53518 Bus - Southwestern			

Southwestern Oregon Community College
2025-2026

Cost Center -- 4155 Volleyball-women

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
281	1,231		53520 Rental Vehicle			
<u>30,195</u>	<u>42,933</u>	<u>43,220</u>		<u>22,180</u>	<u>22,180</u>	<u>22,180</u>
43,626	60,725	56,953		36,188	36,188	36,188
<u>43,626</u>	<u>60,725</u>	<u>56,953</u>		<u>36,188</u>	<u>36,188</u>	<u>36,188</u>

BUDGET SALARY DETAIL
2025-2026

COST CENTER: VOLLEYBALL-WOMEN - COOS CAMPUS

POSITION	FTE	AMOUNT
PT COACHING	0.18	11143
PT FACULTY ASST COACH	0.10	2865
	0.28	14008

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 4156 Soccer-women

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
131			51112 Other Management			
5,819			51226 FT Faculty Coaching			
895	10,924	10,924	51326 PT Coaching	11,143	11,143	11,143
4,754	4,213	2,809	51327 PT Faculty Asst Coach	2,865	2,865	2,865
<u>11,599</u>	<u>15,137</u>	<u>13,733</u>		<u>14,008</u>	<u>14,008</u>	<u>14,008</u>
FTE: 0.19	0.24	0.28		FTE: 0.28	0.28	0.28
1,651			52105 Employee Health Insurance-Employe			
332			52106 HSA Employer Contributions			
2			52107 EAP			
19			52108 LT Disability Insurance			
19			52109 Life Insurance			
32	44		52110 Workers Compensation			
1,273	1,639		52111 PERS Debt Service			
1,368	865		52112 PERS Retirement			
50	61		52113 Unemployment Expense			
923	1,213		52120 Taxes			
<u>5,667</u>	<u>3,822</u>					
1,000	317	1,000	53111 General Supplies	1,000	1,000	1,000
5,312	1,843	3,500	53119 Uniforms	3,500	3,500	3,500
4,185			53171 Equipment < \$5,000			
		2,390	53210 Championship Travel			
226			53212 Recruitment Travel			
9,524	5,891	12,800	53217 Field Trip	12,800	12,800	12,800
549			53219 Out of State Travel			
525	4,341	3,931	53321 Purchased Services			
100	550		53331 Dues & Fees			

4156 Soccer-women

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 4156 Soccer-women

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
	233	181	53509 IMC Printing/Copies			
2,095	2,264	5,695	53515 Motor Pool			
4,571	1,229		53518 Bus - Southwestern			
1,574	497		53520 Rental Vehicle			
<u>29,661</u>	<u>17,167</u>	<u>29,497</u>		<u>17,300</u>	<u>17,300</u>	<u>17,300</u>
<u>46,927</u>	<u>36,125</u>	<u>43,230</u>		<u>31,308</u>	<u>31,308</u>	<u>31,308</u>
<u>46,927</u>	<u>36,125</u>	<u>43,230</u>		<u>31,308</u>	<u>31,308</u>	<u>31,308</u>

BUDGET SALARY DETAIL
2025-2026

COST CENTER: SOCCER-WOMEN - COOS CAMPUS

POSITION	FTE	AMOUNT
PT COACHING	0.18	11143
PT FACULTY ASST COACH	0.10	2865
	0.28	14008

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 4157 Baseball-men

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
300	300		51112 Other Management			
		7,372	51218 FT Other Faculty	7,773	7,773	7,773
14,777	15,684	8,385	51226 FT Faculty Coaching	8,841	8,841	8,841
2,754	5,618	5,618	51327 PT Faculty Asst Coach	5,730	5,730	5,730
<u>17,831</u>	<u>21,602</u>	<u>21,375</u>		<u>22,344</u>	<u>22,344</u>	<u>22,344</u>
FTE: 0.18	0.22	0.33		FTE: 0.33	0.33	0.33
2,929	3,043		52105 Employee Health Insurance-Employe			
442	442		52106 HSA Employer Contributions			
1	1		52107 EAP			
25	25		52108 LT Disability Insurance			
16	15		52109 Life Insurance			
52	62		52110 Workers Compensation			
1,954	3,228		52111 PERS Debt Service			
2,100	1,704		52112 PERS Retirement			
80	87		52113 Unemployment Expense			
<u>1,354</u>	<u>1,722</u>	<u></u>	52120 Taxes	<u></u>	<u></u>	<u></u>
8,953	10,331					
5,440	5,845	5,400	53111 General Supplies	5,400	5,400	5,400
	74		53112 Postage & Shipping			
3,303	2,401	3,500	53119 Uniforms	3,500	3,500	3,500
	8,410		53210 Championship Travel			
		200	53211 Operational Travel	200	200	200
35,562	42,306	35,000	53217 Field Trip	35,000	35,000	35,000
856	1,178		53219 Out of State Travel			
9,295	11,170	8,915	53321 Purchased Services			
56	77	66	53509 IMC Printing/Copies			

4157 Baseball-men

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 4157 Baseball-men

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
3,915	6,896	1,023	53515 Motor Pool			
6,063	8,734	4,597	53518 Bus - Southwestern			
6,130	5,550		53520 Rental Vehicle			
<u>70,620</u>	<u>92,642</u>	<u>58,701</u>		<u>44,100</u>	<u>44,100</u>	<u>44,100</u>
 <u>97,404</u>	 <u>124,575</u>	 <u>80,076</u>		 <u>66,444</u>	 <u>66,444</u>	 <u>66,444</u>
<u>97,404</u>	<u>124,575</u>	<u>80,076</u>		<u>66,444</u>	<u>66,444</u>	<u>66,444</u>

BUDGET SALARY DETAIL
2025-2026

COST CENTER: BASEBALL-MEN - COOS CAMPUS

POSITION	FTE	AMOUNT
FT OTHER FACULTY	0.00	7773
PT COACHING	0.13	8841
PT FACULTY ASST COACH	0.20	5730
	0.33	22344

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 4158 Softball-women

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
300	175		51112 Other Management			
11,380	7,757		51226 FT Faculty Coaching			
	7,080	11,840	51326 PT Coaching	11,143	11,143	11,143
5,508	4,000	5,618	51327 PT Faculty Asst Coach	5,730	5,730	5,730
<u>17,188</u>	<u>19,012</u>	<u>17,458</u>		<u>16,873</u>	<u>16,873</u>	<u>16,873</u>
FTE: 0.28	0.30	0.39		FTE: 0.38	0.38	0.38
4,136	2,488		52105 Employee Health Insurance-Employe			
646	323		52106 HSA Employer Contributions			
3	1		52107 EAP			
36	21		52108 LT Disability Insurance			
24	13		52109 Life Insurance			
50	55		52110 Workers Compensation			
1,709	2,324		52111 PERS Debt Service			
1,836	1,227		52112 PERS Retirement			
77	77		52113 Unemployment Expense			
1,323	1,526		52120 Taxes			
<u>9,839</u>	<u>8,055</u>					
1,848	3,031	2,000	53111 General Supplies	2,000	2,000	2,000
		33	53112 Postage & Shipping			
2,234	1,259	3,500	53119 Uniforms	3,500	3,500	3,500
	8,997		53210 Championship Travel			
27,899	34,669	28,000	53217 Field Trip	28,000	28,000	28,000
	6,114	4,715	53321 Purchased Services			
121	50		53509 IMC Printing/Copies			
16,397	14,133		53515 Motor Pool			

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 4158 Softball-women

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
	4,707	300	53520 Rental Vehicle	300	300	300
<u>48,500</u>	<u>72,960</u>	<u>38,548</u>		<u>33,800</u>	<u>33,800</u>	<u>33,800</u>
 <u>75,528</u>	 <u>100,026</u>	 <u>56,006</u>		 <u>50,673</u>	 <u>50,673</u>	 <u>50,673</u>
<u>75,528</u>	<u>100,026</u>	<u>56,006</u>		<u>50,673</u>	<u>50,673</u>	<u>50,673</u>

BUDGET SALARY DETAIL
2025-2026

COST CENTER: SOFTBALL-WOMEN - COOS CAMPUS

POSITION	FTE	AMOUNT
PT COACHING	0.18	11143
PT FACULTY ASST COACH	0.20	5730
	0.38	16873

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 4159 Ath Supervision

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
-255			45217 Expense Reimbursements			
-255						
-255						
15,668	104,921	97,427	51111 FT Management	91,808	91,808	91,808
1,185	960		51112 Other Management			
77,434			51117 Director			
1,480			51226 FT Faculty Coaching			
786			51311 PT Faculty			
31,163			51326 PT Coaching			
50,003	51,090	79,789	51411 FT Classified	89,419	89,419	89,419
600	600	600	51421 Classified Other Pay	600	600	600
	53,871	53,871	51521 FT Specialist	56,047	56,047	56,047
178,318	211,442	231,687		237,874	237,874	237,874
FTE: 2.54	3.00	4.00		FTE: 4.00	4.00	4.00
39,598	48,136		52105 Employee Health Insurance-Employ			
6,800	8,500		52106 HSA Employer Contributions			
21	32		52107 EAP			
446	620		52108 LT Disability Insurance			
246	353		52109 Life Insurance			
516	613		52110 Workers Compensation			
19,563	26,552		52111 PERS Debt Service			
22,716	15,668		52112 PERS Retirement			
801	852		52113 Unemployment Expense			

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 4159 Ath Supervision

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
13,296	16,403		52120 Taxes			
<u>104,003</u>	<u>117,729</u>					
14,876	8,978	13,529	53111 General Supplies	15,500	15,500	15,500
278	83	182	53112 Postage & Shipping			
2,493	869	3,085	53118 Class & Lab Supplies	3,500	3,500	3,500
2,020	1,500		53171 Equipment < \$5,000	2,000	2,000	2,000
810	1,056	3,486	53211 Operational Travel	3,400	3,400	3,400
772	42	810	53212 Recruitment Travel	6,500	6,500	6,500
	625	130	53216 Staff Development Travel			
5,732	5,193	2,740	53219 Out of State Travel	13,500	13,500	13,500
	300	400	53319 Meeting Expenses	500	500	500
59,287	6,607	10,284	53321 Purchased Services	55,500	55,500	55,500
20,145	27,350	27,412	53331 Dues & Fees	36,500	36,500	36,500
2,388	3,130	2,354	53509 IMC Printing/Copies			
1,043			53515 Motor Pool	37,618	37,618	37,618
			53518 Bus - Southwestern	19,400	19,400	19,400
1,810	732	1,000	53520 Rental Vehicle	1,000	1,000	1,000
			53610 Equipment Repair	1,000	1,000	1,000
<u>111,653</u>	<u>56,466</u>	<u>65,412</u>		<u>195,918</u>	<u>195,918</u>	<u>195,918</u>

Southwestern Oregon Community College
2025-2026

Cost Center -- 4159 Ath Supervision

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
		8,000	57010 Equipment > \$5,000			
		8,000				
393,974	385,637	305,099		433,792	433,792	433,792
393,719	385,637	305,099		433,792	433,792	433,792

BUDGET SALARY DETAIL
2025-2026

COST CENTER: ATH SUPERVISION - COOS CAMPUS

POSITION	FTE	AMOUNT
CLASS SAL FT	1.00	35568
CLASS SAL FT	1.00	53851
FT SPECIALIST	1.00	56047
MGMT SAL FT	1.00	91808
	4.00	237274

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 4161 Athletics Playoffs

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
8,030			53111 General Supplies			
74,820		395	53217 Field Trip	75,000	75,000	75,000
49,690			53219 Out of State Travel			
3,505			53331 Dues & Fees			
5,263		4,273	53515 Motor Pool			
8,223			53520 Rental Vehicle			
<u>149,532</u>	<u></u>	<u>4,668</u>		<u>75,000</u>	<u>75,000</u>	<u>75,000</u>
 <u>149,532</u>	 <u></u>	 <u>4,668</u>		 <u>75,000</u>	 <u>75,000</u>	 <u>75,000</u>
 <u>149,532</u>	 <u></u>	 <u>4,668</u>		 <u>75,000</u>	 <u>75,000</u>	 <u>75,000</u>
<u>-6,513,882</u>	<u>-8,312,475</u>	<u>-7,791,701</u>		<u>-7,984,135</u>	<u>-7,984,135</u>	<u>-7,984,135</u>

**Southwestern Oregon Community College
2025-2026**

CURRY
Cost Center -- 1701 Misc Instruction

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Recommended</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
70,900	75,900	74,500	51211 FT Faculty	78,011	78,011	78,011
41,086	68,333	52,985	51311 PT Faculty			
5,161	2,820	12,021	51314 PT Summer Faculty	20,000	20,000	20,000
3,056			51415 PT 20HR Classified			
<u>120,204</u>	<u>147,053</u>	<u>139,506</u>		<u>98,011</u>	<u>98,011</u>	<u>98,011</u>
FTE: 1.88	2.15	1.32		FTE: 1.31	1.31	1.31
25,073	23,461		52105 Employee Health Insurance-Employ			
3,542	3,400		52106 HSA Employer Contributions			
13	11		52107 EAP			
223	225		52108 LT Disability Insurance			
124	118		52109 Life Insurance			
347	425		52110 Workers Compensation			
9,402	14,678		52111 PERS Debt Service			
10,330	7,910		52112 PERS Retirement			
539	589		52113 Unemployment Expense			
<u>9,124</u>	<u>11,725</u>		52120 Employer PR Taxes			
58,715	62,542					
92	61	100	53111 General Supplies	453	453	453
1,487	1,166	1,165	53118 Class & Lab Supplies	2,995	2,995	2,995
67			53137 Catering/Meals			
113	1,370	3,366	53211 Operational Travel	2,595	2,595	2,595
			53217 Field Trip	108	108	108

Southwestern Oregon Community College
2025-2026

CURRY
Cost Center -- 1701 Misc Instruction

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Recommended</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
	50	55	53317 Facility/Equipment Rental	55	55	55
1,759	2,647	4,686		6,206	6,206	6,206
180,677	212,242	144,192		104,217	104,217	104,217
180,677	212,242	144,192		104,217	104,217	104,217

BUDGET SALARY DETAIL
2025-2026

COST CENTER: MISC INSTRUCTION - CURRY CAMPUS

POSITION	FTE	AMOUNT
FACULTY FT	1.00	78011
PT FAC SUMMER	0.31	20000
	1.31	98011

**Southwestern Oregon Community College
2025-2026**

CURRY
Cost Center -- 1809 Community Education

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Recommended</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
	3,875	2,506	51311 PT Faculty			
200			51314 PT Summer Faculty			
<u>200</u>	<u>3,875</u>	<u>2,506</u>				
FTE: 0.00	0.06		FTE:			
1	11		52110 Workers Compensation			
1	16		52113 Unemployment Expense			
16	314		52120 Employer PR Taxes			
<u>17</u>	<u>341</u>					
		283	53111 General Supplies	483	483	483
96	1,031	292	53211 Operational Travel	850	850	850
		142	53316 Advertising	2,000	2,000	2,000
<u>96</u>	<u>1,031</u>	<u>717</u>		<u>3,333</u>	<u>3,333</u>	<u>3,333</u>
<u>313</u>	<u>5,246</u>	<u>3,223</u>		<u>3,333</u>	<u>3,333</u>	<u>3,333</u>
<u>313</u>	<u>5,246</u>	<u>3,223</u>		<u>3,333</u>	<u>3,333</u>	<u>3,333</u>

**Southwestern Oregon Community College
2025-2026**

CURRY
Cost Center -- 2101 Instructional Supervision

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Recommended</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
38,262	43,718	43,718	51111 FT Management	45,484	45,484	45,484
440	480		51112 Other Management			
<u>38,702</u>	<u>44,198</u>	<u>43,718</u>		<u>45,484</u>	<u>45,484</u>	<u>45,484</u>
FTE: 0.46	0.50	0.50		FTE: 0.50	0.50	0.50
3,419	3,883		52105 Employee Health Insurance-Employe			
992	850		52106 HSA Employer Contributions			
5	5		52107 EAP			
121	132		52108 LT Disability Insurance			
56	59		52109 Life Insurance			
112	128		52110 Workers Compensation			
1,941	6,630		52111 PERS Debt Service			
2,086	3,501		52112 PERS Retirement			
174	179		52113 Unemployment Expense			
<u>2,892</u>	<u>3,373</u>		52120 Employer PR Taxes			
11,798	18,740					
50	352	1,005	53111 General Supplies	1,005	1,005	1,005
96	117		53211 Operational Travel	308	308	308
<u>146</u>	<u>469</u>	<u>1,005</u>		<u>1,313</u>	<u>1,313</u>	<u>1,313</u>
<u>50,647</u>	<u>63,407</u>	<u>44,723</u>		<u>46,797</u>	<u>46,797</u>	<u>46,797</u>
50,647	63,407	44,723		46,797	46,797	46,797

BUDGET SALARY DETAIL
2025-2026

COST CENTER: INSTRUCTIONAL SUPERVISION - CURRY CAMPUS

POSITION	FTE	AMOUNT

MGMT SAL FT	0.50	45484

	0.50	45484

**Southwestern Oregon Community College
2025-2026**

CURRY
Cost Center -- 2401 Student Services Admin

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Recommended</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
50,120	52,144	52,144	51114 FT Supervisor/Confidential	54,251	54,251	54,251
46,554	64,322	85,468	51411 FT Classified	95,868	95,868	95,868
		800	51412 Classified Overtime	800	800	800
38,336			51415 PT 20HR Classified			
692		2,400	51417 PT Casual/Temporary	2,400	2,400	2,400
600	600	1,200	51421 Classified Other Pay	1,200	1,200	1,200
		200	51517 MASSC Temporary	200	200	200
<u>136,303</u>	<u>117,066</u>	<u>142,212</u>		<u>154,719</u>	<u>154,719</u>	<u>154,719</u>
FTE: 2.80	2.42	3.09		FTE: 3.09	3.09	3.09
51,974	55,360		52105 Employee Health Insurance-Employi			
8,500	9,067		52106 HSA Employer Contributions			
32	26		52107 EAP			
300	366		52108 LT Disability Insurance			
246	294		52109 Life Insurance			
398	340		52110 Workers Compensation			
14,688	17,560		52111 PERS Debt Service			
15,503	9,742		52112 PERS Retirement			
598	470		52113 Unemployment Expense			
10,259	9,217		52120 Employer PR Taxes			
<u>102,497</u>	<u>102,441</u>					
382	758	1,288	53111 General Supplies	1,208	1,208	1,208
1,812	289	1,082	53211 Operational Travel	1,594	1,594	1,594
542	653	766	53354 Student Support	686	686	686

Southwestern Oregon Community College
2025-2026

CURRY
Cost Center -- 2401 Student Services Admin

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Recommended</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
1,375	1,375	3,778	53371 Leased Equipment	3,778	3,778	3,778
4,112	3,075	6,914		7,266	7,266	7,266
242,911	222,582	149,126		161,985	161,985	161,985
242,911	222,582	149,126		161,985	161,985	161,985

BUDGET SALARY DETAIL
2025-2026

COST CENTER: STUDENT SERVICES ADMIN - CURRY CAMPUS

POSITION	FTE	AMOUNT
CLASS SAL FT	1.00	52666
CLASS SAL FT	1.00	43202
PT CASUAL/TEMPORARY	0.09	2400
SUPR/CONF FT	1.00	54251

	3.09	152519

**Southwestern Oregon Community College
2025-2026**

CURRY
Cost Center -- 3209 Gen to College Support

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Recommended</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
38,262	43,718	43,718	51111 FT Management	45,484	45,484	45,484
440	480		51112 Other Management			
<u>38,702</u>	<u>44,198</u>	<u>43,718</u>		<u>45,484</u>	<u>45,484</u>	<u>45,484</u>
FTE: 0.46	0.50	0.50		FTE: 0.50	0.50	0.50
3,419	3,883		52105 Employee Health Insurance-Employ			
992	850		52106 HSA Employer Contributions			
5	5		52107 EAP			
121	132		52108 LT Disability Insurance			
56	59		52109 Life Insurance			
112	128		52110 Workers Compensation			
1,941	6,630		52111 PERS Debt Service			
2,086	3,500		52112 PERS Retirement			
174	179		52113 Unemployment Expense			
<u>2,892</u>	<u>3,373</u>		52120 Employer PR Taxes			
11,798	18,740					
1,986	741	738	53111 General Supplies	638	638	638
4,228	2,409	4,900	53112 Postage & Shipping	5,654	5,654	5,654
1,898	809	193	53114 Printing Supplies	1,070	1,070	1,070
		1,449	53125 Credit Card Fees	1,449	1,449	1,449
1,503	3,038		53126 Bank Service Charges			
		3	53151 Gasoline/Fuel/Propane	3	3	3
492	621	4,612	53211 Operational Travel	2,178	2,178	2,178
10,642	10,450	10,487	53312 Outside Printing Services	10,577	10,577	10,577
4,270	3,854	4,831	53316 Advertising	5,500	5,500	5,500

**Southwestern Oregon Community College
2025-2026**

CURRY
Cost Center -- 3209 Gen to College Support

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Recommended</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
2,600		-28	53317 Facility/Equipment Rental	1,939	1,939	1,939
47	394	637	53319 Meeting Expenses	725	725	725
402	153	95	53321 Purchased Services	932	932	932
250		459	53331 Dues & Fees	650	650	650
		755	53370 Insurance	755	755	755
1,280	945	397	53515 Motor Pool	1,290	1,290	1,290
<u>29,599</u>	<u>23,414</u>	<u>29,528</u>		<u>33,360</u>	<u>33,360</u>	<u>33,360</u>
 <u>80,099</u>	 <u>86,351</u>	 <u>73,246</u>		 <u>78,844</u>	 <u>78,844</u>	 <u>78,844</u>
80,099	86,351	73,246		78,844	78,844	78,844

BUDGET SALARY DETAIL
2025-2026

COST CENTER: GEN TO COLLEGE SUPPORT - CURRY CAMPUS

POSITION	FTE	AMOUNT

MGMT SAL FT	0.50	45484

	0.50	45484

**Southwestern Oregon Community College
2025-2026**

CURRY
Cost Center -- 3301 Facilities

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Recommended</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
48,500	50,532	49,879	51411 FT Classified	55,078	55,078	55,078
48,500	50,532	49,879		55,078	55,078	55,078
FTE: 1.00	1.00	1.00		FTE: 1.00	1.00	1.00
15,901	16,465		52105 Employee Health Insurance-Employ			
3,400	3,400		52106 HSA Employer Contributions			
11	11		52107 EAP			
147	153		52108 LT Disability Insurance			
122	118		52109 Life Insurance			
1,052	1,097		52110 Workers Compensation			
5,497	7,580		52111 PERS Debt Service			
5,574	4,002		52112 PERS Retirement			
218	202		52113 Unemployment Expense			
3,721	4,064		52120 Taxes			
35,644	37,091					
3,829	4,303	6,860	53111 General Supplies	6,860	6,860	6,860
		242	53113 Software < \$5,000	242	242	242
		242	53117 Computer Supplies	242	242	242
1,356	1,052	4,492	53151 Gasoline/Fuel/Propane	4,492	4,492	4,492
		242	53171 Equipment < \$5,000	242	242	242
		171	53211 Operational Travel	187	187	187
		193	53317 Facility Rental/Equipment	193	193	193
9,649	3,584	13,976	53321 Purchased Services	13,976	13,976	13,976
84	197	483	53331 Dues & Fees	483	483	483
27,970	28,866	43,727	53335 Electricity	45,294	45,294	45,294

CURRY 3301 Facilities

**Southwestern Oregon Community College
2025-2026**

CURRY
Cost Center -- 3301 Facilities

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Recommended</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
2,882	2,392	5,040	53336 Water/Sewer	5,393	5,393	5,393
1,980	1,930	2,152	53337 Sanitation, Garbage	2,205	2,205	2,205
11,243	10,081	16,232	53352 Maintenance Contracts	16,232	16,232	16,232
	3,058	1,449	53610 Equipment Repair	1,449	1,449	1,449
		483	53620 Vehicle Repair	483	483	483
2,608	2,968	5,048	53630 Minor Building Repair	5,048	5,048	5,048
<u>61,601</u>	<u>58,432</u>	<u>101,032</u>		<u>103,021</u>	<u>103,021</u>	<u>103,021</u>
 <u>145,744</u>	 <u>146,055</u>	 <u>150,911</u>		 <u>158,099</u>	 <u>158,099</u>	 <u>158,099</u>
<u>145,744</u>	<u>146,055</u>	<u>150,911</u>		<u>158,099</u>	<u>158,099</u>	<u>158,099</u>
<u>591,532</u>	<u>634,467</u>	<u>330,221</u>		<u>309,000</u>	<u>309,000</u>	<u>309,000</u>

BUDGET SALARY DETAIL
2025-2026

COST CENTER: FACILITIES - CURRY CAMPUS

POSITION	FTE	AMOUNT
CLASS SAL FT	1.00	55078
	1.00	55078

**Southwestern Oregon Community College
2025-2026**

Fund -- 10 General Fund

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Recommended</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
0000 General Operations						
99,823	751,430	1,291,000	59025 Transfer to Special Projects	1,291,500	1,291,500	1,291,500
	50,000	250,000	59029 Transfer to Reserve Fund	250,000	250,000	250,000
1,452,942	1,420,960	1,472,243	59041 Transfer to Debt Service Fund	1,627,217	1,627,217	1,627,217
59,469	71,965	104,235	59053 Transfer to Internal Service Fund	100,674	100,674	100,674
2,740			59064 Transfer to Student Clubs Fund			
<u>1,614,973</u>	<u>2,294,355</u>	<u>3,117,478</u>		<u>3,269,391</u>	<u>3,269,391</u>	<u>3,269,391</u>
<u>1,614,973</u>	<u>2,294,355</u>	<u>3,117,478</u>		<u>3,269,391</u>	<u>3,269,391</u>	<u>3,269,391</u>
<u>1,614,973</u>	<u>2,294,355</u>	<u>3,117,478</u>		<u>3,269,391</u>	<u>3,269,391</u>	<u>3,269,391</u>
1911 Small Business Development Center						
<u>40,000</u>	<u>40,000</u>	<u>40,000</u>	59025 Transfer to Special Projects	<u>40,000</u>	<u>40,000</u>	<u>40,000</u>
<u>40,000</u>	<u>40,000</u>	<u>40,000</u>		<u>40,000</u>	<u>40,000</u>	<u>40,000</u>
<u>40,000</u>	<u>40,000</u>	<u>40,000</u>		<u>40,000</u>	<u>40,000</u>	<u>40,000</u>
<u>40,000</u>	<u>40,000</u>	<u>40,000</u>		<u>40,000</u>	<u>40,000</u>	<u>40,000</u>
3301 Facilities						
156,000	287,000	456,000	59036 Transfer to Plant Fund	506,000	506,000	506,000
<u>265,740</u>	<u>277,527</u>	<u>289,087</u>	59041 Transfer to Debt Service	<u>304,783</u>	<u>304,783</u>	<u>304,783</u>
<u>421,740</u>	<u>564,527</u>	<u>745,087</u>		<u>810,783</u>	<u>810,783</u>	<u>810,783</u>
<u>421,740</u>	<u>564,527</u>	<u>745,087</u>		<u>810,783</u>	<u>810,783</u>	<u>810,783</u>
<u>421,740</u>	<u>564,527</u>	<u>745,087</u>		<u>810,783</u>	<u>810,783</u>	<u>810,783</u>
3601 Operating Loan						
		35,000	60001 Interest Expense	35,000	35,000	35,000
		3,500,000	60002 Principal Payment	3,500,000	3,500,000	3,500,000

**Southwestern Oregon Community College
2025-2026**

Fund -- 10 General Fund

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Recommended</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
			3601 Operating Loan			
3,000			60003 Debt Service Admin			
<u>3,000</u>		<u>3,535,000</u>		<u>3,535,000</u>	<u>3,535,000</u>	<u>3,535,000</u>
3,000		3,535,000		3,535,000	3,535,000	3,535,000
<u>3,000</u>		<u>3,535,000</u>		<u>3,535,000</u>	<u>3,535,000</u>	<u>3,535,000</u>
3,000		3,535,000		3,535,000	3,535,000	3,535,000
			4009 Student Government/ASG			
2,000	2,000	2,000	59064 Transfer to Trust and Agency	2,000	2,000	2,000
<u>2,000</u>	<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	2,000
<u>2,000</u>	<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	2,000
			4011 Student Rec Center			
15,145	21,168	21,915	59041 Transfer to Debt Service Fund	17,961	17,961	17,961
<u>15,145</u>	<u>21,168</u>	<u>21,915</u>		<u>17,961</u>	<u>17,961</u>	<u>17,961</u>
15,145	21,168	21,915		17,961	17,961	17,961
<u>15,145</u>	<u>21,168</u>	<u>21,915</u>		<u>17,961</u>	<u>17,961</u>	<u>17,961</u>
2,096,859	2,922,050	7,461,480		7,675,135	7,675,135	7,675,135

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 2025 - 2026

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Recommended</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
<u>RESOURCES:</u>						
-1,474,504	-1,745,941	-2,425,000	41 State Revenues	-2,500,000	-2,500,000	-2,500,000
-4,498,302	-4,673,368	-7,919,000	42 Federal Revenues	-6,169,000	-6,169,000	-6,169,000
-213,137	-231,968	-300,000	45 Other Revenues	-300,000	-300,000	-300,000
-51,816	-22,984		48 Transfer From Other Funds			
-6,237,760	-6,674,261	-10,644,000		-8,969,000	-8,969,000	-8,969,000
<u>REQUIREMENTS:</u>						
45,630	22,665	94,000	51 Personnel Services	94,000	94,000	94,000
6,140,313	6,628,612	10,550,000	55 Other Expenses	8,875,000	8,875,000	8,875,000
51,816	22,984		59 Transfers			
6,237,760	6,674,261	10,644,000		8,969,000	8,969,000	8,969,000

Southwestern Oregon Community College
2025-2026

Cost Center -- 4302 Fed PELL Grant

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
-3,310	-3,140		42150 Administrative Allowance			
	-708		42320 Prior Year FA Grant			
-2,285,528	-2,673,551	-5,000,000	42330 Federal Financial Aid	-3,500,000	-3,500,000	-3,500,000
<u>-2,288,838</u>	<u>-2,677,399</u>	<u>-5,000,000</u>		<u>-3,500,000</u>	<u>-3,500,000</u>	<u>-3,500,000</u>
<u>-2,288,838</u>	<u>-2,677,399</u>	<u>-5,000,000</u>		<u>-3,500,000</u>	<u>-3,500,000</u>	<u>-3,500,000</u>
2,285,528	2,673,551	5,000,000	55111 Student Aid	3,500,000	3,500,000	3,500,000
	708		55113 Prior Year Pell Awards			
3,310	3,140		55903 Administrative Expense			
<u>2,288,838</u>	<u>2,677,399</u>	<u>5,000,000</u>		<u>3,500,000</u>	<u>3,500,000</u>	<u>3,500,000</u>
<u>2,288,838</u>	<u>2,677,399</u>	<u>5,000,000</u>		<u>3,500,000</u>	<u>3,500,000</u>	<u>3,500,000</u>

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 4304 Fed SEOG Grant

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
-73,934	-73,934	-125,000	42330 Federal Financial Aid	-125,000	-125,000	-125,000
<u>-73,934</u>	<u>-73,934</u>	<u>-125,000</u>		<u>-125,000</u>	<u>-125,000</u>	<u>-125,000</u>
-51,816	-22,984		48023 Transfer from Financial Aid			
<u>-51,816</u>	<u>-22,984</u>					
-125,750	-96,918	-125,000		-125,000	-125,000	-125,000
<u>-125,750</u>	<u>-96,918</u>	<u>-125,000</u>				
125,750	96,918	125,000	55111 Student Aid	125,000	125,000	125,000
<u>125,750</u>	<u>96,918</u>	<u>125,000</u>		<u>125,000</u>	<u>125,000</u>	<u>125,000</u>
125,750	96,918	125,000		125,000	125,000	125,000
<u>125,750</u>	<u>96,918</u>	<u>125,000</u>		<u>125,000</u>	<u>125,000</u>	<u>125,000</u>

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 4333 Federal Work Study

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
	-5,979		42150 Administrative Allowance			
-83,010	-39,013	-94,000	42330 Federal Financial Aid	-94,000	-94,000	-94,000
<u>-83,010</u>	<u>-44,992</u>	<u>-94,000</u>		<u>-94,000</u>	<u>-94,000</u>	<u>-94,000</u>
<u>-83,010</u>	<u>-44,992</u>	<u>-94,000</u>		<u>-94,000</u>	<u>-94,000</u>	<u>-94,000</u>
		94,000	51600 ***Federal Work Study***	94,000	94,000	94,000
	198		51601 Fine Arts			
1,045			51605 ESPS			
307			51606 Fire Science			
716			51610 Environmental Services			
12,814	6,103		51633 Fitness Center			
4,725	1,822		51646 Welding Lab			
	1,232		51659 OCCI			
391			51663 Media Services			
1,456	1,644		51664 IMC			
650			51665 Curry County			
458	515		51669 Guidance & Counseling			
1,678	1,323		51670 Financial Aid Admin			
2,221			51671 Admissions			
754			51678 Information Technology			
3,979	2,072		51688 Bookstore			
	1,121		51699 Foundation			
<u>31,194</u>	<u>16,029</u>	<u>94,000</u>		<u>94,000</u>	<u>94,000</u>	<u>94,000</u>
FTE: 1.20	0.56	3.31		FTE: 3.31	3.31	3.31

Southwestern Oregon Community College
2025-2026

Cost Center -- 4333 Federal Work Study

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
	5,979		55903 Administrative Expense			
	5,979					
31,194	22,008	94,000		94,000	94,000	94,000
-51,816	-22,984					

BUDGET SALARY DETAIL
2025-2026

COST CENTER: FEDERAL WORK STUDY - COOS CAMPUS

POSITION	FTE	AMOUNT
FEDERAL WORK STUDY	3.31	94000
	3.31	94000

Southwestern Oregon Community College 2025-2026

Cost Center -- 4334 FWS - Community Service

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
-14,436	-6,635		42330 Federal Financial Aid			
-14,436	-6,635					
-14,436	-6,635					
1,491			51622 Developmental Ed			
4,631			51624 Dev Ed/ABE Clerical			
7,358	5,091		51662 Library			
956	1,544		51673 Opportunity Programs			
14,436	6,635					
FTE: 0.56	0.23			FTE:		
14,436	6,635					

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 4501 State Opportunity Grant

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
-779,267	-992,615	-1,500,000	41310 State Student Financial Aid	-1,500,000	-1,500,000	-1,500,000
-779,267	-992,615	-1,500,000		-1,500,000	-1,500,000	-1,500,000
-779,267	-992,615	-1,500,000		-1,500,000	-1,500,000	-1,500,000
779,267	992,615	1,500,000	55111 Student Aid	1,500,000	1,500,000	1,500,000
779,267	992,615	1,500,000		1,500,000	1,500,000	1,500,000
779,267	992,615	1,500,000		1,500,000	1,500,000	1,500,000

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 4601 Oregon Scholarships

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
-91,581	-148,470	-150,000	41310 State Student Financial Aid	-225,000	-225,000	-225,000
-91,581	-148,470	-150,000		-225,000	-225,000	-225,000
-91,581	-148,470	-150,000		-225,000	-225,000	-225,000
91,581	148,470	150,000	55111 Student Aid	225,000	225,000	225,000
91,581	148,470	150,000		225,000	225,000	225,000
91,581	148,470	150,000		225,000	225,000	225,000

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 4602 Oregon Promise

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
-424,735	-451,260	-525,000	41310 State Student Financial Aid	-525,000	-525,000	-525,000
-424,735	-451,260	-525,000		-525,000	-525,000	-525,000
-424,735	-451,260	-525,000		-525,000	-525,000	-525,000
424,735	451,260	525,000	55111 Student Aid	525,000	525,000	525,000
424,735	451,260	525,000		525,000	525,000	525,000
424,735	451,260	525,000		525,000	525,000	525,000

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 4603 Oregon Tribal Student Grant

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
-162,571	-137,204	-200,000	41310 State Student Financial Aid	-200,000	-200,000	-200,000
-162,571	-137,204	-200,000		-200,000	-200,000	-200,000
-162,571	-137,204	-200,000		-200,000	-200,000	-200,000
162,571	137,204	200,000	55111 Student Aid	200,000	200,000	200,000
162,571	137,204	200,000		200,000	200,000	200,000
162,571	137,204	200,000		200,000	200,000	200,000

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 4701 Federal Stafford Loans

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
-1,709,839	-1,540,476	-2,250,000	42330 Federal Financial Aid	-2,000,000	-2,000,000	-2,000,000
-1,709,839	-1,540,476	-2,250,000		-2,000,000	-2,000,000	-2,000,000
-40	-48		45110 Checking Interest			
-40	-48					
-1,709,879	-1,540,524	-2,250,000		-2,000,000	-2,000,000	-2,000,000
1,709,839	1,540,476	2,250,000	55111 Student Aid	2,000,000	2,000,000	2,000,000
40	48		55898 Miscellaneous Disbursement			
1,709,879	1,540,524	2,250,000		2,000,000	2,000,000	2,000,000
1,709,879	1,540,524	2,250,000		2,000,000	2,000,000	2,000,000

Southwestern Oregon Community College
2025-2026

Cost Center -- 4711 Federal Plus Loans

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
-328,245	-329,931	-450,000	42330 Federal Financial Aid	-450,000	-450,000	-450,000
-328,245	-329,931	-450,000		-450,000	-450,000	-450,000
-328,245	-329,931	-450,000		-450,000	-450,000	-450,000
328,245	329,931	450,000	55111 Student Aid	450,000	450,000	450,000
328,245	329,931	450,000		450,000	450,000	450,000
328,245	329,931	450,000		450,000	450,000	450,000

Southwestern Oregon Community College
2025-2026

Cost Center -- 4722 Alaska Loans

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
		-25,000	45317 Private Loan/Grant	-25,000	-25,000	-25,000
		-25,000		-25,000	-25,000	-25,000
		-25,000		-25,000	-25,000	-25,000
		25,000	55111 Student Aid	25,000	25,000	25,000
		25,000		25,000	25,000	25,000
		25,000		25,000	25,000	25,000

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 4733 Alternative Loans

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
-213,097	-231,920	-275,000	45317 Private Loan/Grant	-275,000	-275,000	-275,000
<u>-213,097</u>	<u>-231,920</u>	<u>-275,000</u>		<u>-275,000</u>	<u>-275,000</u>	<u>-275,000</u>
-213,097	-231,920	-275,000		-275,000	-275,000	-275,000
<u>-213,097</u>	<u>-231,920</u>	<u>-275,000</u>		<u>-275,000</u>	<u>-275,000</u>	<u>-275,000</u>
213,097	231,920	275,000	55111 Student Aid	275,000	275,000	275,000
<u>213,097</u>	<u>231,920</u>	<u>275,000</u>		<u>275,000</u>	<u>275,000</u>	<u>275,000</u>
213,097	231,920	275,000		275,000	275,000	275,000
<u>213,097</u>	<u>231,920</u>	<u>275,000</u>		<u>275,000</u>	<u>275,000</u>	<u>275,000</u>

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 4801 Outside Agency EFT Scholarship

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
-16,350	-16,392	-50,000	41310 State Student Financial Aid	-50,000	-50,000	-50,000
-16,350	-16,392	-50,000		-50,000	-50,000	-50,000
-16,350	-16,392	-50,000		-50,000	-50,000	-50,000
16,350	16,392	50,000	55111 Student Aid	50,000	50,000	50,000
16,350	16,392	50,000		50,000	50,000	50,000
16,350	16,392	50,000		50,000	50,000	50,000
-51,816	-22,984					

**Southwestern Oregon Community College
2025-2026**

Fund -- 23 Financial Aid Fund

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Recommended</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
			4333 Federal Work Study			
51,816	22,984		59023 Transfer to Financial Aid Fund			
51,816	22,984					
51,816	22,984					
51,816	22,984					
51,816	22,984					

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 2025 - 2026

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Recommended</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
<u>RESOURCES:</u>						
-5,732,332	-10,021,152	-3,594,161	31 Fund Balance	-2,716,279	-2,716,279	-2,716,279
-2,215,844	-2,278,964	-3,192,579	41 State Revenues	-2,497,549	-2,497,549	-2,497,549
-9,162,657	-3,706,124	-5,290,192	42 Federal Revenues	-4,807,413	-4,807,413	-4,807,413
-486,625	-550,281	-503,267	44 Tuition And Fee Revenues	-525,031	-525,031	-525,031
-1,076,265	-1,270,896	-1,560,159	45 Other Revenues	-2,169,122	-2,169,122	-2,169,122
-141,039	-441,430	-1,331,000	48 Transfer From Other Funds	-1,331,500	-1,331,500	-1,331,500
-18,814,761	-18,268,848	-15,471,358		-14,046,894	-14,046,894	-14,046,894
<u>REQUIREMENTS:</u>						
1,912,147	2,042,916	3,118,586	51 Personnel Services	2,876,349	2,876,349	2,876,349
1,058,176	1,186,444	2,017,466	52 Payroll Costs/Benefits	1,641,374	1,641,374	1,641,374
3,540,034	2,053,948	5,999,334	53 Materials And Services	4,795,285	4,795,285	4,795,285
1,102,999	1,974,757	1,345,925	55 Other Expenses	1,110,338	1,110,338	1,110,338
745,132	372,018	1,139,047	57 Equipment	1,737,548	1,737,548	1,737,548
9,610	1,395,828		58 Site/Facilities	35,000	35,000	35,000
491,216		1,251,000	59 Transfers	1,251,000	1,251,000	1,251,000
9,955,445	9,242,936	600,000	59 Unappropriated Fund Balance	600,000	600,000	600,000
18,814,761	18,268,848	15,471,358		14,046,894	14,046,894	14,046,894

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

Program	Budget	
Adult Basic Education - Comprehensive (FTE 2.4)	195,116	
Adult Basic Education - WIOA (FTE 0.85)	350,000	
Adult Basic Education - Accountability (FTE 0.75)	50,584	
Adult Basic Education - CASAS (FTE 0.96)	47,359	
Adult Basic Education - GED Wraparound	27,600	
Subtotal - Adult Basic Education		670,659
Special Projects Administration (FTE 1.0)		1,475,000
Misc. Revenue & Expense (FTE 1.39)		3,059,127
Business Development Center - Gen. Fund Support (FTE 0.39)	40,000	
Business Development Center - State Support (FTE 0.4)	75,000	
Business Development Center - Program Income	26,680	
Business Development Center - HB 3410 (FTE 1.49)	160,000	
Business Development Center - SBA grant (FTE 0.51)	35,000	
Subtotal - Business Development Center		336,680
Childcare - Network CCD (OCC) (FTE 5.3)	635,780	
Childcare - Preschool Promise (FTE 3.0)	197,219	
Childcare - Baby Promise (FTE 3.0)	1,200,000	
Childcare - FCCN ORCCA (FTE 0.6)	60,000	
Childcare - SOELPDC (FTE 0.20)	82,591	
Childcare - Program Income	30,000	
Childcare - ELD Shared Services - Business Coach (FTE 1.0)	130,000	
Childcare - OCF Scholarship Fund - Shared Svcs	26,000	
Subtotal - Childcare		2,361,590
Curry - Community Ed (FTE .87)	100,000	
Curry - Facility Rental & Support	7,323	
Curry - Lease	425,048	
Subtotal - Curry		532,371
Library Equipment Reserve		4,340
Strong Start Implementation		8,700
Veterans (FTE 0.25)		21,478

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

Program	Budget	
College Goal	4,429	
Veterans Instructional Administration	3,500	
PAC Operating	29,500	
Facility Use	7,500	
Arts & Lectures	14,484	
EMT Exams	800	
CTE Development	100,750	
IT Infrastructure	55,000	
ITS Development	106,750	
Foundation Reimbursable Expenses (FTE 0.90)	93,446	
College Now (FTE 0.09)	10,000	
Skills to Job Match	404,838	
Fitness for Recovery	3,177	
 Talent Search (FTE 3.43)	 398,879	
Student Support Services (FTE 4.15)	418,213	
Talent Search II (FTE 2.74)	314,332	
Upward Bound (FTE 3.07)	390,193	
Talent Search/Upward Bound Other Grants (FTE 0.23)	35,000	
Subtotal - Trio		1,556,617
 STEP - SNAP 50/50 (FTE 2.0)	 326,984	
Voc Rehab (FTE 1.0)	181,376	
Benefits Navigator (FTE 1.25)	88,500	
Subtotal - Opportunity Programs		596,860

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

Program	Budget
Data to Action (FTE 0.01)	33,191
Ford Family REAL (FTE 1.0)	90,000
Career Pathways (FTE 1.5)	218,947
Carl Perkins Professional/Technical Education	116,000
VOCA/SAFE	28,678
 Title III (FTE 2.34)	 500,079
 Extended Learning (FTE 0.54)	 66,500
International Students (FTE 1.0)	231,331
Korean ESL program (FTE 0.18)	54,000
Total	<u><u>12,796,322</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 2025 - 2026

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Recommended</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
<u>RESOURCES:</u>						
-774,288	-755,847	-204,000	31 Fund Balance	-204,000	-204,000	-204,000
-11,027	-17,493	-26,000	45 Other Revenues	-26,000	-26,000	-26,000
-40,000	-50,000	-392,546	48 Transfer From Other Funds	-416,476	-416,476	-416,476
		-550,320	49 Fund Balance	-550,320	-550,320	-550,320
<u>-825,315</u>	<u>-823,340</u>	<u>-1,172,866</u>		<u>-1,196,796</u>	<u>-1,196,796</u>	<u>-1,196,796</u>
<u>REQUIREMENTS:</u>						
		10,000	51 Personnel Services	10,000	10,000	10,000
		5,000	52 Payroll Costs/Benefits	5,000	5,000	5,000
34,464	96,485	347,866	53 Materials And Services	346,796	346,796	346,796
3,676			55 Other Expenses			
31,327		560,000	57 Equipment	585,000	585,000	585,000
		250,000	59 Transfers	250,000	250,000	250,000
<u>755,847</u>	<u>726,855</u>		59 Unappropriated Fund Balance			
825,315	823,340	1,172,866		1,196,796	1,196,796	1,196,796

Cost Center -- 8601 Gen Insurance

8601 Gen Insurance

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 8601 Gen Insurance

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
4,713	1,344	200,000	53171 Equipment < \$5,000	200,000	200,000	200,000
<u>4,713</u>	<u>1,344</u>	<u>200,000</u>		<u>200,000</u>	<u>200,000</u>	<u>200,000</u>
3,676			55898 Miscellaneous Disbursement			
<u>3,676</u>						
		349,000	57000 ***Capital Expenses >\$5,000***	349,000	349,000	349,000
		<u>349,000</u>		<u>349,000</u>	<u>349,000</u>	<u>349,000</u>
8,389	1,344	564,000		564,000	564,000	564,000
<u>8,389</u>	<u>1,344</u>	<u>564,000</u>		<u>564,000</u>	<u>564,000</u>	<u>564,000</u>
-542,182	-545,505					

BUDGET SALARY DETAIL
2025-2026

COST CENTER: GEN INSURANCE - COOS CAMPUS

POSITION	FTE	AMOUNT
PERSONNEL SERVICES	0.35	10000
	0.35	10000

Southwestern Oregon Community College
2025-2026

Cost Center -- 8602 Athletic Reserve

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
-7,469	-6,298		31020 Unreserved - Undesignated			
-7,469	-6,298					
-7,469	-6,298					
	-11,188		45290 Miscellaneous			
	-11,188					
	-50,000		48010 Transfer from General Fund			
	-50,000					
		-10,000	49990 Beginning Fund Balance (Budget)	-10,000	-10,000	-10,000
		-10,000		-10,000	-10,000	-10,000
	-61,188	-10,000		-10,000	-10,000	-10,000
1,171	3,200	10,000	53370 Insurance	10,000	10,000	10,000
1,171	3,200	10,000		10,000	10,000	10,000
1,171	3,200	10,000		10,000	10,000	10,000
-6,298	-64,286					

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 8603 General Purpose

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
		-250,000	48010 Transfer from General Fund	-250,000	-250,000	-250,000
		-250,000		-250,000	-250,000	-250,000
		-250,000		-250,000	-250,000	-250,000
		-250,000		-250,000	-250,000	-250,000

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 8801 Fitness Center

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
-323	-323		31020 Unreserved - Undesignated			
-323	-323					
-323	-323					
		-320	49990 Beginning Fund Balance (Budget)	-320	-320	-320
		-320		-320	-320	-320
		-320		-320	-320	-320
		320	53171 Equipment < \$5,000	320	320	320
		320		320	320	320
		320		320	320	320
-323	-323					

Southwestern Oregon Community College
2025-2026

Cost Center -- 8803 Vending Reserve

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
-470	-470		31020 Unreserved - Undesignated			
-470	-470					
-470	-470					
-470	-470					

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 8805 Student Housing Reserve

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
-147,699	-119,124	-120,000	31020 Unreserved - Undesignated	-120,000	-120,000	-120,000
-147,699	-119,124	-120,000		-120,000	-120,000	-120,000
-147,699	-119,124	-120,000		-120,000	-120,000	-120,000
		-24,392	48057 Transfer from Enterprise Fund	-48,322	-48,322	-48,322
		-24,392		-48,322	-48,322	-48,322
		-24,392		-48,322	-48,322	-48,322
	80,000	44,392	53171 Equipment < \$5,000	43,322	43,322	43,322
	7,650	25,000	53321 Purchased Services	25,000	25,000	25,000
28,575			53358 Facilities			
28,575	87,650	69,392		68,322	68,322	68,322
		75,000	57010 Equipment > \$5,000	100,000	100,000	100,000
		75,000		100,000	100,000	100,000
28,575	87,650	144,392		168,322	168,322	168,322
-119,124	-31,474					

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 8806 OCCI Reserve

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</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		-78,154	-78,154	-78,154
		23,154	53321 Purchased Services	23,154	23,154	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	55,000	55,000
		78,154		78,154	78,154	78,154

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 8808 Dining Services

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
-77,448	-47,450	-44,000	31020 Unreserved - Undesignated	-44,000	-44,000	-44,000
-77,448	-47,450	-44,000		-44,000	-44,000	-44,000
-77,448	-47,450	-44,000		-44,000	-44,000	-44,000
-1,335	-1,637	-2,000	45015 Vending Sales	-2,000	-2,000	-2,000
-1,335	-1,637	-2,000		-2,000	-2,000	-2,000
-1,335	-1,637	-2,000		-2,000	-2,000	-2,000
	4,290		53171 Equipment < \$5,000			
6		5,000	53321 Purchased Services	5,000	5,000	5,000
6	4,290	5,000		5,000	5,000	5,000
31,327		41,000	57010 Equipment > \$5,000	41,000	41,000	41,000
31,327		41,000		41,000	41,000	41,000
31,333	4,290	46,000		46,000	46,000	46,000
-47,450	-44,798					

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 8809 Neighborhood Facility Reserve

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
	-40,000	-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		-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	-40,000	-40,000
		40,000	53321 Purchased Services	40,000	40,000	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	40,000	40,000
		80,000		80,000	80,000	80,000
-40,000	-40,000					
-755,847	-726,855	-250,000		-250,000	-250,000	-250,000

**Southwestern Oregon Community College
2025-2026**

Fund -- 29 Reserve Fund

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Recommended</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
			8603 General Purpose			
		250,000	59010 Transfer to General Fund	250,000	250,000	250,000
		250,000		250,000	250,000	250,000
		250,000		250,000	250,000	250,000
		250,000		250,000	250,000	250,000
		250,000		250,000	250,000	250,000
		250,000		250,000	250,000	250,000

PLANT FUND

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

Southwestern Oregon Community College District
Plant Fund Summary
Fiscal Year 2025 - 2026

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Recommended</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
<u>RESOURCES:</u>						
-819,039	-177,116	-49,871	31 Fund Balance	-49,871	-49,871	-49,871
-143,583	-2,137,967	-600,000	41 State Revenues	-1,250,000	-1,250,000	-1,250,000
	-1,985,551	-600,000	42 Federal Revenues			
-287,647			45 Other Revenues	-100,000	-100,000	-100,000
-939,943	-1,088,097	-456,000	48 Transfer From Other Funds	-506,000	-506,000	-506,000
		-260,000	49 Fund Balance	-260,000	-260,000	-260,000
<u>-2,190,211</u>	<u>-5,388,731</u>	<u>-1,965,871</u>		<u>-2,165,871</u>	<u>-2,165,871</u>	<u>-2,165,871</u>
<u>REQUIREMENTS:</u>						
511,498	772,809	286,000	53 Materials And Services	386,000	386,000	386,000
48,151	10,000	305,000	57 Equipment	255,000	255,000	255,000
83,581	4,123,336	1,124,871	58 Site/Facilities	1,274,871	1,274,871	1,274,871
783,943	451,097	250,000	59 Transfers	250,000	250,000	250,000
763,038	31,489		59 Unappropriated Fund Balance			
<u>2,190,211</u>	<u>5,388,731</u>	<u>1,965,871</u>		<u>2,165,871</u>	<u>2,165,871</u>	<u>2,165,871</u>

SOUTHWESTERN OREGON COMMUNITY COLLEGE

PLANNED PUBLIC IMPROVEMENT SUMMARY

FISCAL YEAR 2025-2026

Project Number	Project Name	Project Type	Project Location	Estimated Project Cost	Agency or Contracted Work
1	Prosper Hall Gutters	Exterior Equipment	Coos Bay, OR	\$47,000	Contract Work
2	Tioga Elevator Remodel	Interior Equipment	Coos Bay, OR	\$250,000	Contract Work
3	Field House Roof	Exterior Interior Equipment	Coos Bay, OR	\$30,000	Contract Work
4	Housing Roofs	Interior Equipment	Coos Bay, OR	\$100,000	Contract work
5	Curry Campus Signage	Exterior	Brookings, OR	\$50,000	Contract Work
6	Sitkum Hall & Randolph HVAC Controls	Interior Equipment	Coos Bay, OR	\$120,000	Contract Work
7	Housing Improvements Repairs and Bathroom Remodels	*Flooring Interior Equipment	Coos Bay, OR	\$25,000	Contract Work, In-House Labor
8	Diesel Machine Shop	Exterior Interior Equipment	Coos Bay, OR	\$1,000,000	Contract Work
9	Trail Project	Exterior	Coos Bay, OR	\$50,000	Contract Work
			Total	\$1,672,000	

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
2025-2028

Priority	Project Description	In-House or Contract	Estimate
2025-2026			
1	Sitkum and Randolph Hall HVAC Controls	Contract	120,000
1	Prosper Hall Gutters Improvements	Contract	43,000
1	New roof for Field House	contract	30,000
2	Flooring - Miscellaneous	Contract/In-House	10,000
2	Bathrooms upgrades - Miscellaneous	Contract/In-House	10,000
2	Parking Lot/Pedestrian Improvements	Contract/In-House	11,000
3	ADA Compliance as needed	Contract/In-House	6,000
3	Safety Improvements as needed	Contract/In-House	6,000
3	Prosper Hall and Rec Center: Seal Gym Floors and Classroom Floors	Contract	10,000
4	Campus Signage	Contract/In-House	10,000
	Total		256,000

Priority	Project Description	In-House or Contract	Estimate
2026-2027			
1	Tioga Roof Repairs	Contract	25,000
1	Re-surface Empire Hall Foot Bridge	Contract/In-House	40,000
1	Baseball field	Contract	50,000
1	Repair asphalt in parking lot #1	Contract	25,000
1	Sealing and striping parking lot #1	contract	30,000
2	Re-surface Housing Foot Bridge	Contract/In-House	20,000
2	Bathrooms upgrades - Miscellaneous	Contract/In-House	26,000
2	Flooring - Miscellaneous	Contract/In-House	10,000
3	ADA Compliance as needed	Contract/In-House	5,000
3	Prosper Hall and Rec Center: Seal Gym Floors and Classroom Floors	Contract	10,000
3	Safety Improvements as needed	Contract/In-House	5,000
4	Campus Signage	Contact/In-house	10,000
	Total		256,000

Priority	Project Description	In-House or Contract	Estimate
2027-2028			
1	Baseball field	Contract	50,000
1	Flooring for Field House	Contract	50,000
1	Sealing and striping parking lot #2	contract	40,000
2	Extend Sidewalk in Parking lot #1	Contract/In-House	50,000
2	Bathroom upgrades - Miscellaneous	Contract/In-House	26,000
2	Flooring - Miscellaneous	Contract/In-House	10,000
3	ADA Compliance as needed	Contract/In-House	5,000
3	Safety Improvements as needed	Contract/In-House	5,000
3	Prosper Hall and Rec Center: Seal Gym Floors and Classroom Floors	Contract	10,000
4	Campus Signage	Contract/In-House	10,000
	Total		256,000

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 2025 - 2026

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Recommended</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
<u>RESOURCES:</u>						
-580,932	-658,016		31 Fund Balance			
-1,467,884	-1,517,541	-1,618,666	41 State Revenues	-1,695,117	-1,695,117	-1,695,117
-29,783	-48,263		45 Other Revenues			
<u>-1,958,040</u>	<u>-1,950,113</u>	<u>-2,020,685</u>	48 Transfer From Other Funds	<u>-2,195,296</u>	<u>-2,195,296</u>	<u>-2,195,296</u>
-4,036,640	-4,173,933	-3,639,351		-3,890,413	-3,890,413	-3,890,413
<u>REQUIREMENTS:</u>						
658,016	740,658	64,103	59 Unappropriated Fund Balance	38,694	38,694	38,694
<u>3,378,623</u>	<u>3,433,275</u>	<u>3,575,248</u>	60 Debt Service	<u>3,851,719</u>	<u>3,851,719</u>	<u>3,851,719</u>
4,036,640	4,173,933	3,639,351		3,890,413	3,890,413	3,890,413

Southwestern Oregon Community College
Summary of Debt Service Payments
For the 2025-2026 Budget

Fund	Lender	Date	Description	Original Principal Amt. Issued	FY25-26					Final Payment Date
					Beginning Balance	Total Payment	Interest Payment	Principal Payment	Ending Balance	
57	x U.S. Bank Trust, National Assn	3/3/2017	Student Housing Phase II	509,078	65,538	68,160	2,622	65,538	0	5/1/2026
57	x U.S. Bank Trust, National Assn	3/3/2017	Student Housing Phase IV	1,643,122	211,533	219,995	8,462	211,533	(0)	5/1/2026
57	x U.S. Bank Trust, National Assn	12/13/2016	Student Housing Phase IV	1,231,078	1,231,078	113,960	49,259	64,701	1,166,377	5/1/2031
57	x U.S. Bank Trust, National Assn	12/13/2016	Student Housing Phase IV-A	265,649	265,649	24,604	10,635	13,969	251,680	5/1/2031
57	x U.S. Bank Trust, National Assn	12/13/2016	Empire Lakes Comm Building	1,992,367	199,237	426,719	7,968	355,741	188,772	5/1/2031
57	x U.S. Bank Trust, National Assn	3/3/2017	Culinary Facility	1,904,967	245,243	255,053	9,810	245,243	(0)	5/1/2026
Subtotal - Enterprise Fund				7,546,261	2,218,277	700,205	88,756	611,449	1,606,828	
41	x Bay Cap	5/1/2024	Rec Ctr. Exercise Equipment	45,519	24,429	17,961	2,709	15,252	9,176	4/1/2027
41	x Ford Credit	10/3/2024	2024 Ford Transit 350	53,610	40,154	15,044	2,555	12,489	27,665	4/3/2028
41	x Ford Credit	10/3/2024	2024 Ford Transit 350	53,610	40,154	15,045	2,556	12,489	27,665	4/3/2028
41	x U.S. Bank Trust, National Assn	5/1/2019	Deferred Maintenance	1,815,000	1,400,000	131,000	56,000	75,000	1,325,000	5/1/2039
41	x U.S. Bank Trust, National Assn	3/3/2017	Performing Arts Center	88,743	11,424	11,882	457	11,425	(0)	5/1/2026
Subtotal - 41-8901				2,056,482	1,532,802	190,931	64,277	126,655	1,389,506	
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	805,000	107,650	32,650	75,000	730,000	5/1/2044
Subtotal - 41-8908				10,630,000	10,250,000	510,925	435,925	75,000	10,175,000	
41	x U.S. Bank Trust, National Assn	5/1/2019	H&S Building - 41-8909	4,530,000	3,500,000	330,000	140,000	190,000	3,310,000	5/1/2039
41	x U.S. Bank Trust, National Assn	12/13/2016	Curry Campus 41-8903	5,768,617	5,768,617	533,814	230,738	303,076	5,465,542	5/1/2031
41	x U.S. Bank Trust, National Assn	3/3/2017	Student Rec Center	3,314,159	426,660	443,727	17,066	426,660	(0)	5/1/2026
41	x U.S. Bank Trust, National Assn	12/13/2016	Student Rec Center	1,195,420	1,195,420	110,594	47,804	62,790	1,132,630	5/1/2031
Subtotal - 41-8904				4,509,579	1,622,080	554,321	64,870	489,450	1,132,630	
41	x U.S. Bank Trust, National Assn	3/3/2017	Dryvit Repairs 41-8905	229,931	29,601	30,786	1,185	29,601	0	5/1/2026
41	x ComputerShare	2/24/2004	PERS UAL 41-8906	13,075,000	3,890,000	1,695,117	215,117	1,480,000	2,410,000	6/30/2028
Subtotal - Fund 41				40,799,609	26,593,099	3,845,893	1,152,112	2,693,782	23,882,677	
Total				48,345,870	28,811,376	4,546,098	1,240,868	3,305,231	25,489,505	

**Southwestern Oregon Community College
2025-2026**

Fund -- 41 Debt Service Fund

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Recommended</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
8901 Debt Service						
72,754	66,761	72,435	60001 Interest Expense	64,277	64,277	64,277
151,124	128,227	151,723	60002 Principal Payment	126,655	126,655	126,655
<u>223,877</u>	<u>194,989</u>	<u>224,158</u>		<u>190,932</u>	<u>190,932</u>	<u>190,932</u>
<u>223,877</u>	<u>194,989</u>	<u>224,158</u>		<u>190,932</u>	<u>190,932</u>	<u>190,932</u>
<u>223,877</u>	<u>194,989</u>	<u>224,158</u>		<u>190,932</u>	<u>190,932</u>	<u>190,932</u>
8903 Curry Campus Debt Service						
230,737	230,737	230,738	60001 Interest Expense	230,738	230,738	230,738
			60002 Principal	303,076	303,076	303,076
750	750	750	60003 Debt Service Admin	750	750	750
<u>231,487</u>	<u>231,487</u>	<u>231,488</u>		<u>534,564</u>	<u>534,564</u>	<u>534,564</u>
<u>231,487</u>	<u>231,487</u>	<u>231,488</u>		<u>534,564</u>	<u>534,564</u>	<u>534,564</u>
<u>231,487</u>	<u>231,487</u>	<u>231,488</u>		<u>534,564</u>	<u>534,564</u>	<u>534,564</u>
8904 Student Rec Center						
128,646	108,229	86,953	60001 Interest Expense	64,870	64,870	64,870
512,222	533,770	576,239	60002 Principal Payment	489,450	489,450	489,450
1,500	1,500	1,500	60003 Debt Service Admin	1,500	1,500	1,500
<u>642,368</u>	<u>643,499</u>	<u>664,692</u>		<u>555,820</u>	<u>555,820</u>	<u>555,820</u>
<u>642,368</u>	<u>643,499</u>	<u>664,692</u>		<u>555,820</u>	<u>555,820</u>	<u>555,820</u>
<u>642,368</u>	<u>643,499</u>	<u>664,692</u>		<u>555,820</u>	<u>555,820</u>	<u>555,820</u>
8905 Dryvit						
5,316	3,995	2,613	60001 Interest Expense	1,185	1,185	1,185

**Southwestern Oregon Community College
2025-2026**

Fund -- 41 Debt Service Fund

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Recommended</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
8905 Dryvit						
33,040	34,535	35,731	60002 Principal Payment	29,601	29,601	29,601
38,356	38,529	38,344		30,786	30,786	30,786
38,356	38,529	38,344		30,786	30,786	30,786
38,356	38,529	38,344		30,786	30,786	30,786
8906 PERS UAL						
412,137	354,473	288,666	60001 Interest Expense	215,117	215,117	215,117
1,060,000	1,190,000	1,330,000	60002 Principal Payment	1,480,000	1,480,000	1,480,000
2,500	2,500	2,500	60003 Debt Service Admin	2,500	2,500	2,500
1,474,637	1,546,973	1,621,166		1,697,617	1,697,617	1,697,617
1,474,637	1,546,973	1,621,166		1,697,617	1,697,617	1,697,617
1,474,637	1,546,973	1,621,166		1,697,617	1,697,617	1,697,617
8908 Energy Savings						
437,324	437,324	436,925	60001 Interest Expense	435,925	435,925	435,925
	10,000	25,000	60002 Principal Payment	75,000	75,000	75,000
500	500	500	60003 Debt Service Admin	500	500	500
437,824	447,824	462,425		511,425	511,425	511,425
437,824	447,824	462,425		511,425	511,425	511,425
437,824	447,824	462,425		511,425	511,425	511,425
8909 Health & Science Bond						
159,500	154,399	147,400	60001 Interest Expense	140,000	140,000	140,000
170,000	175,000	185,000	60002 Principal Payment	190,000	190,000	190,000

**Southwestern Oregon Community College
2025-2026**

Fund -- 41 Debt Service Fund

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Recommended</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
			8909 Health & Science Bond			
575	575	575	60003 Debt Service Admin	575	575	575
330,075	329,974	332,975		330,575	330,575	330,575
330,075	329,974	332,975		330,575	330,575	330,575
330,075	329,974	332,975		330,575	330,575	330,575
3,378,623	3,433,275	3,575,248		3,851,719	3,851,719	3,851,719

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 2025 - 2026

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Recommended</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
<u>RESOURCES:</u>						
-235,359	-250,621	-315,695	45 Other Revenues	-319,977	-319,977	-319,977
<u>-59,469</u>	<u>-71,965</u>	<u>-104,235</u>	48 Transfer From Other Funds	<u>-100,674</u>	<u>-100,674</u>	<u>-100,674</u>
-294,828	-322,586	-419,930		-420,651	-420,651	-420,651
<u>REQUIREMENTS:</u>						
65,238	69,159	84,712	51 Personnel Services	87,038	87,038	87,038
37,221	44,040	53,216	52 Payroll Costs/Benefits	57,002	57,002	57,002
184,852	180,237	247,002	53 Materials And Services	241,611	241,611	241,611
<u>7,516</u>	<u>29,150</u>	<u>35,000</u>	57 Equipment	<u>35,000</u>	<u>35,000</u>	<u>35,000</u>
294,828	322,586	419,930		420,651	420,651	420,651

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 3202 Print Shop

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
-6,715	-6,870	-15,531	45003 Supplies Sales	-15,531	-15,531	-15,531
-76,236	-112,477	-107,736	45202 IMC Printing/Copies	-107,736	-107,736	-107,736
-62	-35		45209 Other Services			
		-500	45217 Expense Reimbursements	-500	-500	-500
<u>-83,014</u>	<u>-119,382</u>	<u>-123,767</u>		<u>-123,767</u>	<u>-123,767</u>	<u>-123,767</u>
-33,712	-29,565	-53,867	48010 Transfer from General Fund	-51,956	-51,956	-51,956
<u>-33,712</u>	<u>-29,565</u>	<u>-53,867</u>		<u>-51,956</u>	<u>-51,956</u>	<u>-51,956</u>
<u>-116,726</u>	<u>-148,948</u>	<u>-177,634</u>		<u>-175,723</u>	<u>-175,723</u>	<u>-175,723</u>
36,166	37,623	37,087	51411 FT Classified	42,286	42,286	42,286
	6,879	14,425	51416 PT 10HR Classified	16,895	16,895	16,895
10,955	6,061	7,800	51417 PT Casual/Temporary	3,500	3,500	3,500
		600	51421 Classified Other Pay			
		4,379	51525 Other Salaries	2,368	2,368	2,368
<u>47,121</u>	<u>50,563</u>	<u>64,291</u>		<u>65,049</u>	<u>65,049</u>	<u>65,049</u>
FTE: 1.35	1.43	1.75		FTE: 1.60	1.60	1.60
14,828	16,618	17,523	52105 Employee Health Insurance-Employ	18,234	18,234	18,234
3,400	3,400	3,400	52106 HSA Employer Contributions	3,400	3,400	3,400
11	16	21	52107 EAP	51	51	51
113	114	129	52108 LT Disability Insurance	141	141	141
122	118	118	52109 Life Insurance	118	118	118
137	147	243	52110 Workers Compensation	277	277	277
2,756	5,643	9,554	52111 PERS Debt Service	9,848	9,848	9,848
2,714	2,980	5,045	52112 PERS Retirement	6,217	6,217	6,217

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 3202 Print Shop

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
212	202	287	52113 Unemployment Expense	293	293	293
3,601	4,050	5,323	52120 Taxes	5,436	5,436	5,436
<u>27,892</u>	<u>33,288</u>	<u>41,643</u>		<u>44,015</u>	<u>44,015</u>	<u>44,015</u>
65		500	53111 General Supplies	250	250	250
		50	53112 Postage & Shipping			
6,858	11,947	8,000	53114 Printing Supplies	8,000	8,000	8,000
164			53171 Equipment < \$5,000	200	200	200
70		150	53211 Operational Travel			
6,308	5,378	6,500	53312 Outside Printing Services	6,000	6,000	6,000
12,623	14,053	25,461	53352 Maintenance Contracts	20,000	20,000	20,000
8,102	4,570	6,000	53371 Leased Equipment	2,000	2,000	2,000
6			53520 Rental Vehicle			
		500	53610 Equipment Repair	209	209	209
<u>34,196</u>	<u>35,948</u>	<u>47,161</u>		<u>36,659</u>	<u>36,659</u>	<u>36,659</u>
7,516	29,150	30,000	57010 Equipment > \$5,000	30,000	30,000	30,000
<u>7,516</u>	<u>29,150</u>	<u>30,000</u>		<u>30,000</u>	<u>30,000</u>	<u>30,000</u>
<u>116,726</u>	<u>148,948</u>	<u>183,095</u>		<u>175,723</u>	<u>175,723</u>	<u>175,723</u>
		5,461				

BUDGET SALARY DETAIL
2025-2026

COST CENTER: PRINT SHOP - COOS CAMPUS

POSITION	FTE	AMOUNT
10 HR PT CLASS SAL	0.48	16895
CLASS SAL FT	1.00	42286
PT CASUAL/TEMPORARY	0.12	3500
	1.60	62681

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 3208 Motor Pool

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
-116,866	-108,691	-140,028	45231 Motor Pool Mileage	-140,028	-140,028	-140,028
-116,866	-108,691	-140,028		-140,028	-140,028	-140,028
-15,081	-29,849	-37,450	48010 Transfer from General Fund	-37,450	-37,450	-37,450
-15,081	-29,849	-37,450		-37,450	-37,450	-37,450
-131,948	-138,540	-177,478		-177,478	-177,478	-177,478
18,117	18,597	18,544	51411 FT Classified	21,143	21,143	21,143
		300	51421 Classified Other Pay			
		1,577	51525 Other Salaries	846	846	846
18,117	18,597	20,421		21,989	21,989	21,989
FTE: 0.50	0.50	0.50		FTE: 0.50	0.50	0.50
3,732	3,897	4,100	52105 Employee Health Insurance-Employe	4,269	4,269	4,269
850	850	850	52106 HSA Employer Contributions	850	850	850
5	5	6	52107 EAP	13	13	13
56	57	65	52108 LT Disability Insurance	71	71	71
61	59	59	52109 Life Insurance	59	59	59
53	54	108	52110 Workers Compensation	54	54	54
1,556	2,789	3,018	52111 PERS Debt Service	3,519	3,519	3,519
1,548	1,473	1,594	52112 PERS Retirement	2,221	2,221	2,221
81	74	91	52113 Unemployment Expense	99	99	99
1,386	1,494	1,682	52120 Taxes	1,832	1,832	1,832
9,329	10,753	11,573		12,987	12,987	12,987

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 3208 Motor Pool

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
921	853	2,500	53111 General Supplies	2,500	2,500	2,500
61,650	59,446	60,000	53151 Gasoline/Fuel/Propane	73,612	73,612	73,612
2,487	2,439	2,700	53321 Purchased Services	2,600	2,600	2,600
172	126		53331 Dues & Fees			
13,677	14,047	23,315	53370 Insurance	26,721	26,721	26,721
	2,862	17,400	53518 Bus - Southwestern	5,000	5,000	5,000
376		100	53520 Rental Vehicle	100	100	100
	128		53610 Equipment Repair			
25,220	29,290	34,469	53620 Vehicle Repair	26,969	26,969	26,969
<u>104,502</u>	<u>109,191</u>	<u>140,484</u>		<u>137,502</u>	<u>137,502</u>	<u>137,502</u>
		5,000	57030 Vehicles >\$5,000	5,000	5,000	5,000
		<u>5,000</u>		<u>5,000</u>	<u>5,000</u>	<u>5,000</u>
<u>131,948</u>	<u>138,540</u>	<u>177,478</u>		<u>177,478</u>	<u>177,478</u>	<u>177,478</u>

BUDGET SALARY DETAIL
2025-2026

COST CENTER: MOTOR POOL - COOS CAMPUS

POSITION	FTE	AMOUNT
CLASS SAL FT	0.50	21143
	0.50	21143

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 3212 Mail Center

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
-35,479	-22,548	-51,900	45007 Postage Sales	-56,182	-56,182	-56,182
-35,479	-22,548	-51,900		-56,182	-56,182	-56,182
-10,675	-12,551	-12,918	48010 Transfer from General Fund	-11,268	-11,268	-11,268
-10,675	-12,551	-12,918		-11,268	-11,268	-11,268
-46,154	-35,098	-64,818		-67,450	-67,450	-67,450
2,479	3,423	3,650	53111 General Supplies	5,532	5,532	5,532
35,668	23,033	40,565	53112 Postage & Shipping	47,350	47,350	47,350
900	900	2,300	53113 Software < \$5,000	2,300	2,300	2,300
			53117 Computer Supplies	1,000	1,000	1,000
	-5		53124 Cash - Over (Short)			
		250	53211 Operational Travel	100	100	100
50	690	1,524	53331 Dues & Fees	600	600	600
		500	53352 Maintenance Contracts			
7,057	7,057	9,218	53371 Leased Equipment	9,218	9,218	9,218
		1,000	53410 Materials for Resale	1,000	1,000	1,000
		350	53610 Equipment Repair	350	350	350
46,154	35,098	59,357		67,450	67,450	67,450
46,154	35,098	59,357		67,450	67,450	67,450
		-5,461				

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 2025 - 2026

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Recommended</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
<u>RESOURCES:</u>						
-1,021,456	-1,021,426		30 Reserves			
4,423,198	5,067,735	-285,000	31 Fund Balance	-190,000	-190,000	-190,000
-1,028,595	-1,027,499	-2,133,042	44 Tuition And Fee Revenues	-2,099,842	-2,099,842	-2,099,842
-4,770,150	-5,014,207	-6,088,330	45 Other Revenues	-6,154,865	-6,154,865	-6,154,865
		-34,622	48 Transfer From Other Funds	-59,237	-59,237	-59,237
		-840,000	49 Fund Balance	-240,000	-240,000	-240,000
<u>-2,397,003</u>	<u>-1,995,396</u>	<u>-9,380,994</u>		<u>-8,743,944</u>	<u>-8,743,944</u>	<u>-8,743,944</u>
<u>REQUIREMENTS:</u>						
1,174,995	1,305,015	1,593,469	51 Personnel Services	1,554,822	1,554,822	1,554,822
731,592	781,842	1,010,929	52 Payroll Costs/Benefits	970,128	970,128	970,128
3,176,654	3,618,941	4,316,417	53 Materials And Services	4,365,071	4,365,071	4,405,071
26,009	25,753	149,000	55 Other Expenses	149,000	149,000	149,000
17,441	13,956	90,000	57 Equipment	95,000	95,000	115,000
		10,000	58 Site/Facilities	105,000	105,000	45,000
438,073	412,785	604,123	59 Transfers	667,343	667,343	667,343
-4,046,309	-5,039,607	742,002	59 Unappropriated Fund Balance	137,000	137,000	137,000
878,548	876,712	865,054	60 Debt Service	700,580	700,580	700,580
<u>2,397,003</u>	<u>1,995,396</u>	<u>9,380,994</u>		<u>8,743,944</u>	<u>8,743,944</u>	<u>8,743,944</u>

Southwestern Oregon Community College
2025-2026

Cost Center -- 8512 Campus Store

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
-122,787	-122,787		30010 Contributed Capital			
-122,787	-122,787					
-552,453	-366,394		31020 Unreserved - Undesignated			
-552,453	-366,394					
-675,240	-489,181					
-278,712	-310,195	-352,941	45001 New Books Sales	-445,500	-445,500	-445,500
-34,321	-31,762	-68,000	45002 Used Books Sales	-77,601	-77,601	-77,601
-24,949	-21,749	-99,180	45003 Supplies Sales	-100,469	-100,469	-100,469
-40,786	-42,218	-86,000	45004 Food Sales	-86,000	-86,000	-86,000
4,946	3,048	12,000	45005 Discount Sales	12,000	12,000	12,000
8,798	4,002	25,000	45006 Sales Refunds	25,000	25,000	25,000
-1,193	-2,871	-4,600	45007 Postage Sales	-4,600	-4,600	-4,600
-15,522	-16,195	-20,000	45008 Gift Sales	-20,000	-20,000	-20,000
-35,021	-35,284	-73,000	45010 Clothing Sales	-73,000	-73,000	-73,000
-59		-9,340	45217 Expense Reimbursements	-9,340	-9,340	-9,340
-173	-355		45290 Miscellaneous			
-416,992	-453,578	-676,061		-779,510	-779,510	-779,510

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 8512 Campus Store

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
		-800,000	49990 Beginning Fund Balance (Budget)	-200,000	-200,000	-200,000
		-800,000		-200,000	-200,000	-200,000
-416,992	-453,578	-1,476,061		-979,510	-979,510	-979,510
			51112 Other Management	960	960	960
53,678	55,847	55,847	51114 FT Supervisor/Confidential	58,103	58,103	58,103
30,471	32,473	38,002	51411 FT Classified	43,202	43,202	43,202
		1,000	51412 Classified Overtime	1,000	1,000	1,000
3,871	5,828	5,000	51417 PT Casual/Temporary	5,000	5,000	5,000
200			51421 Classified Other Pay			
		6,415	51525 Other Salaries	4,634	4,634	4,634
417	337		51613 General Student Employment			
88,636	94,485	106,264		112,899	112,899	112,899
FTE: 2.02	2.28	2.18		FTE: 2.18	2.18	2.18
18,894	26,228	41,844	52105 Employee Health Insurance-Employ	38,117	38,117	38,117
	1,983		52106 HSA Employer Contributions	3,400	3,400	3,400
20	20	22	52107 EAP	51	51	51
270	275	319	52108 LT Disability Insurance	339	339	339
236	225	236	52109 Life Insurance	236	236	236
1,272	1,324	1,392	52110 Workers Compensation	1,462	1,462	1,462
7,412	11,358	15,921	52111 PERS Debt Service	17,104	17,104	17,104
7,965	5,997	7,881	52112 PERS Retirement	10,797	10,797	10,797
398	379	475	52113 Unemployment Expense	508	508	508

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 8512 Campus Store

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
6,697	7,406	8,806	52120 Taxes	9,420	9,420	9,420
<u>43,165</u>	<u>55,197</u>	<u>76,896</u>		<u>81,434</u>	<u>81,434</u>	<u>81,434</u>
3,281	3,702	2,500	53111 General Supplies	3,000	3,000	3,000
9,816	9,738	20,000	53112 Postage & Shipping	25,000	25,000	25,000
		100	53113 Software < \$5,000	600	600	600
19	-3	100	53124 Cash - Over (Short)	102	102	102
10,623	6,918	8,000	53125 Credit Card Fees	8,000	8,000	8,000
7,985	113	2,100	53171 Equipment < \$5,000	4,000	4,000	4,000
	243	700	53211 Operational Travel	500	500	500
2,044	276	2,575	53219 Out of State Travel	1,675	1,675	1,675
	50	250	53316 Advertising	500	500	500
100	724	300	53319 Meeting Expenses	500	500	500
23,741	24,315	34,000	53321 Purchased Services	35,000	35,000	35,000
704	1,904	2,650	53331 Dues & Fees	2,000	2,000	2,000
14,114			53352 Maintenance Contracts			
29,742	12,434	40,345	53410 Supplies for Resale	50,000	50,000	50,000
99,208	31,375	40,655	53411 Food for Resale	55,000	55,000	55,000
3,120	12,509	15,200	53412 Gifts for Resale	15,000	15,000	15,000
28,929	40,651	44,000	53413 Clothing For Resale	45,000	45,000	45,000
219,593	282,887	342,624	53441 New Books for Resale	400,000	400,000	400,000
17,909	10,976	32,500	53446 Used Books for Resale	40,000	40,000	40,000
321	16	500	53509 IMC Printing/Copies	500	500	500
<u>471,251</u>	<u>438,828</u>	<u>589,099</u>		<u>686,377</u>	<u>686,377</u>	<u>686,377</u>

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 8512 Campus Store

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
		1,800	55911 Bad Debt Expense	1,800	1,800	1,800
		1,800		1,800	1,800	1,800
		702,002	59995 Unappropriated Fund Balance	97,000	97,000	97,000
		702,002		97,000	97,000	97,000
603,052	588,509	1,476,061		979,510	979,510	979,510
-489,181	-354,250					

BUDGET SALARY DETAIL
2025-2026

COST CENTER: CAMPUS STORE - COOS CAMPUS

POSITION	FTE	AMOUNT
CLASS SAL FT	1.00	43202
PT CASUAL/TEMPORARY	0.18	5000
SUPR/CONF FT	1.00	58103
	2.18	106305

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 8515 Newmark - Operating

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
-142,538	-142,538		30010 Contributed Capital			
-142,538	-142,538					
5,228	5,228		31010 Retained Earnings			
-319,379	-370,688		31020 Unreserved - Undesignated			
-314,151	-365,460					
-456,689	-507,998					
-204,887	-211,809	-256,882	45213 Building Rental	-256,882	-256,882	-256,882
	-2		45290 Miscellaneous			
-204,887	-211,812	-256,882		-256,882	-256,882	-256,882
-204,887	-211,812	-256,882		-256,882	-256,882	-256,882
19,589	19,869	19,438	51411 FT Classified	22,038	22,038	22,038
300	300	300	51421 Classified Other Pay	300	300	300
		2,139	51525 Other Salaries	882	882	882
19,889	20,169	21,877		23,220	23,220	23,220
FTE: 0.50	0.50	0.50		FTE: 0.50	0.50	0.50
3,732	3,897	4,100	52105 Employee Health Insurance-Employe	4,268	4,268	4,268
850	850	850	52106 HSA Employer Contributions	850	850	850
5	5	6	52107 EAP	13	13	13
61	61	70	52108 LT Disability Insurance	73	73	73
61	59	59	52109 Life Insurance	59	59	59

8515 Newmark - Operating

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 8515 Newmark - Operating

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
432	438	422	52110 Workers Compensation	422	422	422
2,255	3,025	3,282	52111 PERS Debt Service	3,715	3,715	3,715
3,011	2,241	2,431	52112 PERS Retirement	2,952	2,952	2,952
90	81	99	52113 Unemployment Expense	105	105	105
1,513	1,612	1,822	52120 Taxes	1,933	1,933	1,933
<u>12,009</u>	<u>12,269</u>	<u>13,141</u>		<u>14,390</u>	<u>14,390</u>	<u>14,390</u>
1,387		2,500	53111 General Supplies	2,500	2,500	2,500
	830	4,735	53171 Equipment < \$5,000	15,000	15,000	15,000
270	399	2,068	53321 Purchased Services	2,068	2,068	2,068
197			53331 Dues & Fees			
12,238	5,945	24,128	53334 Natural Gas	25,752	25,752	25,752
36,588	36,988	47,263	53335 Electricity	48,954	48,954	48,954
1,691	1,805	2,702	53336 Water & Sewage	2,892	2,892	2,892
6,624	7,121	9,418	53337 Sanitation Services	9,720	9,720	9,720
3,424	4,887	3,750	53352 Maintenance Contracts	3,750	3,750	3,750
14,722	17,625	19,505	53370 Insurance	22,361	22,361	22,361
10,216	49,907	56,584	53630 Minor Building Repair	37,313	37,313	37,313
<u>87,357</u>	<u>125,506</u>	<u>172,653</u>		<u>170,310</u>	<u>170,310</u>	<u>170,310</u>
		2,000	57010 Equipment > \$5,000			
		<u>2,000</u>				

Southwestern Oregon Community College
2025-2026

Cost Center -- 8515 Newmark - Operating

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
		10,000	58230 Remodeling	10,000	10,000	10,000
		10,000		10,000	10,000	10,000
119,255	157,944	219,671		217,920	217,920	217,920
-542,321	-561,866	-37,211		-38,962	-38,962	-38,962

BUDGET SALARY DETAIL
2025-2026

COST CENTER: NEWMARK - OPERATING - COOS CAMPUS

POSITION	FTE	AMOUNT
CLASS SAL FT	0.50	22038
	0.50	22038

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 8521 Student Housing

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
-500,243	-500,243		30010 Contributed Capital			
-500,243	-500,243					
222,510	296,773		31010 Retained Earnings			
955,270	914,521		31020 Unreserved - Undesignated			
1,177,780	1,211,294					
677,536	711,051					
-30,600	-28,440	-30,000	44611 Activity Fees	-30,000	-30,000	-30,000
-27,755	-31,700	-32,000	44624 Deposit Forfeiture			
-10,814	-28,165	-40,000	44690 Other Fees	-40,000	-40,000	-40,000
-69,169	-88,305	-102,000		-70,000	-70,000	-70,000
-8,311	-9,858	-35,000	45015 Vending Sales	-35,000	-35,000	-35,000
		-105,250	45212 Cleaning/Maintenance Fees	-100,000	-100,000	-100,000
-2,873,016	-2,950,543	-3,453,167	45213 Building Rental	-3,425,434	-3,425,434	-3,425,434
-259		-270	45290 Miscellaneous	-270	-270	-270
-2,881,586	-2,960,401	-3,593,687		-3,560,704	-3,560,704	-3,560,704
		-34,622	48057 Transfer from Enterprise Fund	-59,237	-59,237	-59,237
		-34,622		-59,237	-59,237	-59,237

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 8521 Student Housing

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
		-540,000	49990 Beginning Fund Balance (Budget)	-540,000	-540,000	-540,000
		-540,000		-540,000	-540,000	-540,000
-2,950,755	-3,048,705	-4,270,309		-4,229,941	-4,229,941	-4,229,941
61,483	76,227	76,227	51111 FT Management	43,718	43,718	43,718
3,252	3,520	4,320	51112 Other Management	2,400	2,400	2,400
39,270	36,735	40,856	51114 FT Supervisor/Confidential			
138,623	124,874	143,656	51411 FT Classified	140,295	140,295	140,295
		2,000	51412 Classified Overtime	2,000	2,000	2,000
27,934	42,729	45,000	51417 PT Casual/Temporary	45,000	45,000	45,000
800	600	600	51421 Classified Other Pay	600	600	600
52,841	87,693	74,024	51521 FT Specialist	77,800	77,800	77,800
		31,135	51525 Other Salaries	11,688	11,688	11,688
1,250	1,000	4,200	51811 Honorariums	4,200	4,200	4,200
325,453	373,378	422,018		327,701	327,701	327,701
FTE: 7.78	8.45	9.23		FTE: 7.23	7.23	7.23
87,015	93,881	104,432	52105 Employee Health Insurance-Employ	104,808	104,808	104,808
17,727	17,992	18,700	52106 HSA Employer Contributions	8,500	8,500	8,500
74	77	81	52107 EAP	139	139	139
906	960	1,171	52108 LT Disability Insurance	876	876	876
844	833	882	52109 Life Insurance	647	647	647
3,872	3,890	3,809	52110 Workers Compensation	2,943	2,943	2,943
33,266	49,656	59,331	52111 PERS Debt Service	44,241	44,241	44,241
34,553	26,218	29,369	52112 PERS Retirement	27,927	27,927	27,927
1,458	1,500	1,900	52113 Unemployment Expense	1,475	1,475	1,475

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 8521 Student Housing

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
24,894	29,802	35,144	52120 Taxes	27,303	27,303	27,303
<u>204,609</u>	<u>224,809</u>	<u>254,819</u>		<u>218,859</u>	<u>218,859</u>	<u>218,859</u>
11,747	4,166	10,900	53108 Promotional Materials & Services	15,000	15,000	15,000
78,163	116,778	138,305	53109 Furniture	163,000	163,000	163,000
7,158	3,362	5,000	53111 General Supplies	5,615	5,615	5,615
6	1	200	53112 Postage & Shipping	200	200	200
1,375	447	1,000	53117 Computer Supplies	1,000	1,000	1,000
		50	53125 Credit Card Fees	50	50	50
		200	53211 Operational Travel	200	200	200
		200	53216 Staff Development Travel	2,500	2,500	2,500
710	872	1,000	53314 Telephone Services	1,000	1,000	1,000
11,519	9,062	16,106	53319 Meeting Expenses	20,000	20,000	20,000
900	75	1,000	53321 Purchased Services	1,000	1,000	1,000
3,096	3,267	4,000	53331 Dues & Fees	6,000	6,000	6,000
16,148	18,581	20,772	53334 Natural Gas	14,565	14,565	14,565
72,609	79,926	105,879	53335 Electricity	109,801	109,801	109,801
108,920	121,693	113,859	53336 Water & Sewage	100,430	100,430	100,430
34,827	30,984	58,199	53337 Sanitation Services	60,061	60,061	60,061
1,084	1,194	2,000	53338 Cable TV	3,000	3,000	3,000
19,415	20,385	59,830	53352 Maintenance Contracts	55,000	55,000	55,000
99,074	98,976	118,028	53355 College Support	121,585	121,585	121,585
1,103,569	1,162,155	1,357,578	53357 Contracted Services & Speakers	1,396,013	1,396,013	1,396,013
74,263	92,219	115,385	53358 Facilities	125,000	125,000	185,000
		20,975	53363 Professional Services			
42,258	50,397	58,595	53370 Insurance	62,207	62,207	62,207
		900	53371 Leased Equipment	900	900	900
	93	1,322	53509 IMC Printing/Copies	500	500	500

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 8521 Student Housing

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
291	617	1,456	53515 Motor Pool	2,000	2,000	2,000
1,687,131	1,815,249	2,212,739		2,266,627	2,266,627	2,326,627
		30,000	55911 Bad Debt Expense	30,000	30,000	30,000
		30,000		30,000	30,000	30,000
		10,000	57010 Equipment > \$5,000	10,000	10,000	10,000
		10,000		10,000	10,000	10,000
			58220 Building Improvements	95,000	95,000	35,000
				95,000	95,000	35,000
		540,000	59995 Unappropriated Fund Balance	540,000	540,000	540,000
		540,000		540,000	540,000	540,000
2,217,194	2,413,436	3,469,576		3,488,187	3,488,187	3,488,187
-56,025	75,781	-800,733		-741,754	-741,754	-741,754

BUDGET SALARY DETAIL
2025-2026

COST CENTER: STUDENT HOUSING - COOS CAMPUS

POSITION	FTE	AMOUNT
CLASS SAL FT	1.00	44158
CLASS SAL FT	1.00	42286
CLASS SAL FT	1.00	53851
FT SPECIALIST	1.00	40055
FT SPECIALIST	1.00	37745
HONORARIUMS	0.15	4200
MGMT SAL FT	0.50	43718
PT CASUAL/TEMPORARY	1.58	45000
	7.23	311013

Southwestern Oregon Community College
2025-2026

Cost Center -- 8531 Dining Services

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
-184,565	-184,565		30010 Contributed Capital			
-184,565	-184,565					
650,632	619,518		31020 Unreserved - Undesignated			
650,632	619,518					
466,067	434,953					
-37,327	-42,768	-40,000	45004 Food Sales	-50,000	-50,000	-50,000
-1,102,367	-1,162,155	-1,412,700	45025 Housing Food Sales	-1,392,769	-1,392,769	-1,392,769
-6,175	-20,002	-15,000	45028 Meal Card Sales	-20,000	-20,000	-20,000
-216	-45		45050 Catering Revenue			
-6,389	-9,470	-10,000	45051 Internal Catering Revenue	-10,000	-10,000	-10,000
-1,008	-1,282		45290 Miscellaneous	-1,000	-1,000	-1,000
-1,153,482	-1,235,722	-1,477,700		-1,473,769	-1,473,769	-1,473,769
-1,153,482	-1,235,722	-1,477,700		-1,473,769	-1,473,769	-1,473,769
53,678	58,908	55,847	51111 FT Management	65,246	65,246	65,246
1,920	1,920	1,920	51112 Other Management	1,920	1,920	1,920
47,733	52,383	49,661	51114 FT Supervisor/Confidential	56,362	56,362	56,362
204,429	219,850	263,287	51411 FT Classified	305,138	305,138	305,138
		1,000	51412 Classified Overtime	1,000	1,000	1,000
277		25,437	51415 PT 20HR Classified	29,467	29,467	29,467
15,423	17,075	14,791	51416 PT 10HR Classified	17,260	17,260	17,260
4,072	13,748	7,000	51417 PT Casual/Temporary	7,000	7,000	7,000

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 8531 Dining Services

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
400			51421 Classified Other Pay			
		37,607	51525 Other Salaries	20,155	20,155	20,155
32,650	39,026	55,000	51613 Dining Services	40,000	40,000	40,000
<u>360,582</u>	<u>402,909</u>	<u>511,550</u>		<u>543,548</u>	<u>543,548</u>	<u>543,548</u>
FTE: 10.38	11.75	13.45		FTE: 12.86	12.86	12.86
105,650	105,098	144,231	52105 Employee Health Insurance-Employ	126,877	126,877	126,877
19,342	15,158	13,600	52106 HSA Employer Contributions	13,600	13,600	13,600
105	110	119	52107 EAP	303	303	303
1,000	1,080	1,167	52108 LT Disability Insurance	1,425	1,425	1,425
1,072	1,117	1,059	52109 Life Insurance	1,176	1,176	1,176
7,000	7,790	8,243	52110 Workers Compensation	9,305	9,305	9,305
31,829	41,185	71,768	52111 PERS Debt Service	79,384	79,384	79,384
33,369	21,705	35,526	52112 PERS Retirement	50,111	50,111	50,111
1,623	1,614	2,308	52113 Unemployment Expense	2,449	2,449	2,449
<u>27,795</u>	<u>32,206</u>	<u>42,629</u>	52120 Taxes	<u>45,347</u>	<u>45,347</u>	<u>45,347</u>
228,783	227,063	320,650		329,977	329,977	329,977
13,773	7,889	6,000	53111 General Supplies	8,000	8,000	8,000
		100	53112 Postage & Shipping			
	827	2,000	53119 Uniforms	1,000	1,000	1,000
2	4		53124 Cash - Over (Short)			
2,205	2,631	1,500	53125 Credit Card Fees	1,500	1,500	1,500
445,936	594,566	541,100	53135 Food Supplies	520,714	520,714	520,714
5,113	979		53171 Equipment < \$5,000	2,000	2,000	2,000
1,059	1,159	2,200	53331 Dues & Fees	1,500	1,500	1,500
11,199	473		53336 Water & Sewage			
9,454	17,887	15,000	53337 Sanitation Services	15,480	15,480	15,480

8531 Dining Services

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 8531 Dining Services

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
29,204	39,961	36,000	53357 Contracted Services & Speakers	35,000	35,000	35,000
10,477	10,553	18,000	53371 Leased Equipment	12,000	12,000	12,000
211	20	100	53509 IMC Printing/Copies	50	50	50
		100	53515 Motor Pool			
4,370		15,400	53610 Equipment Repair	3,000	3,000	3,000
<u>533,003</u>	<u>676,948</u>	<u>637,500</u>		<u>600,244</u>	<u>600,244</u>	<u>600,244</u>
	5,506	8,000	57010 Equipment >\$5,000			
	<u>5,506</u>	<u>8,000</u>				
<u>1,122,368</u>	<u>1,312,427</u>	<u>1,477,700</u>		<u>1,473,769</u>	<u>1,473,769</u>	<u>1,473,769</u>
<u>434,953</u>	<u>511,658</u>					

BUDGET SALARY DETAIL
2025-2026

COST CENTER: DINING SERVICES - COOS CAMPUS

POSITION	FTE	AMOUNT
10 HR PT CLASS SAL	0.48	17260
CLASS SAL FT	1.00	38022
CLASS SAL FT	1.00	36422
CLASS SAL FT	1.00	38834
CLASS SAL FT	1.00	35672
CLASS SAL FT	1.00	38834
CLASS SAL FT	1.00	38834
CLASS SAL FT	1.00	39686
CLASS SAL FT	1.00	38834
EXTERNSHIPS	1.35	40000
MGMT SAL FT	1.00	65246
PT 20HR CLASSIFIED	0.78	29467
PT CASUAL/TEMPORARY	0.25	7000
SUPR/CONF FT	1.00	56362
	12.86	520473

Southwestern Oregon Community College
2025-2026

Cost Center -- 8541 Conferences - Other

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
-88,927	-90,055	-95,000	31020 Unreserved - Undesignated	-150,000	-150,000	-150,000
-88,927	-90,055	-95,000		-150,000	-150,000	-150,000
-88,927	-90,055	-95,000		-150,000	-150,000	-150,000
-1,610	-9,185	-39,042	44640 Conferencing Fees	-39,042	-39,042	-39,042
-1,610	-9,185	-39,042		-39,042	-39,042	-39,042
-1,610	-9,185	-39,042		-39,042	-39,042	-39,042
		10,000	51417 PT Casual/Temporary	10,000	10,000	10,000
		10,000		10,000	10,000	10,000
FTE:		0.35		FTE: 0.35	0.35	0.35
		120	52110 Workers Compensation	120	120	120
		45	52113 Unemployment Expense	45	45	45
		840	52120 Taxes	840	840	840
		1,005		1,005	1,005	1,005
482		2,423	53111 General Supplies	20,000	20,000	20,000
	37,394	25,000	53171 Equipment < \$5,000	25,000	25,000	25,000
		500	53319 Meeting Expenses	500	500	500
	900	2,500	53321 Purchased Services	2,500	2,500	2,500
		15,000	53363 Professional Services			
		300	53515 Motor Pool	300	300	300

8541 Conferences - Other

Southwestern Oregon Community College
2025-2026

Cost Center -- 8541 Conferences - Other

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
		500	53518 Bus - Southwestern	500	500	500
482	38,294	46,223		48,800	48,800	48,800
		55,000	57010 Equipment > \$5,000	70,000	70,000	70,000
		55,000		70,000	70,000	70,000
482	38,294	112,228		129,805	129,805	129,805
-90,055	-60,946	-21,814		-59,237	-59,237	-59,237

BUDGET SALARY DETAIL
2025-2026

COST CENTER: CONFERENCES - OTHER - COOS CAMPUS

POSITION	FTE	AMOUNT
PT CASUAL/TEMPORARY	0.35	10000
	0.35	10000

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 8542 Conferences - Projects

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
-151,271	-151,271	-150,000	31020 Unreserved - Undesignated			
-151,271	-151,271	-150,000				
-151,271	-151,271	-150,000				
		-54,000	44690 Other Fees			
		-54,000				
		-54,000				
		6,000	51218 FT Other Faculty			
		10,000	51811 Honorariums			
		16,000				

FTE:	0.35	FTE:
-------------	-------------	-------------

		192	52110 Workers Compensation			
		2,400	52111 PERS Debt Service			
		1,268	52112 PERS Retirement			
		72	52113 Unemployment Expense			
		8,621	52120 Taxes			
		12,553				
	723	6,000	53111 General Supplies			
		100	53112 Postage & Shipping			
		3,000	53130 Donations			
		16,432	53137 Catering/Meals			

Southwestern Oregon Community College
2025-2026

Cost Center -- 8542 Conferences - Projects

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
	80,000	105,000	53171 Equipment < \$5,000			
		14,900	53217 Field Trip			
		200	53312 Outside Printing Services			
		2,000	53319 Meeting Expenses			
	900	5,000	53321 Purchased Services			
		1,000	53509 IMC Printing/Copies			
		4,400	53515 Motor Pool			
		4,400	53518 Bus - Southwestern			
		207	53520 Rental Vehicle			
	81,623	162,639				
	81,623	191,192				
-151,271	-69,648	-12,808				

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 8551 OR Coast Culinary Institute

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
3,837,043	4,366,207		31020 Unreserved - Undesignated			
3,837,043	4,366,207					
3,837,043	4,366,207					
-380,438	-398,792	-1,938,000	44010 Tuition	-1,990,800	-1,990,800	-1,990,800
-130,565	-143,564		44501 Per Credit Fee			
-33,033	-34,960		44510 Per Class Fees			
-413,780	-352,693		44560 Registration Fees			
-957,816	-930,009	-1,938,000		-1,990,800	-1,990,800	-1,990,800
-1,298	-1,342	-1,500	45003 Supplies Sales	-1,500	-1,500	-1,500
-30,988	-58,494	-10,000	45012 Fundraiser Sales	-10,000	-10,000	-10,000
		-500	45015 Vending Sales	-500	-500	-500
-8,917	-20,858		45290 Miscellaneous			
-41,203	-80,694	-12,000		-12,000	-12,000	-12,000
		500,000	49990 Beginning Fund Balance (Budget)	500,000	500,000	500,000
		500,000		500,000	500,000	500,000
-999,019	-1,010,703	-1,450,000		-1,502,800	-1,502,800	-1,502,800
92,921	96,675	96,675	51111 FT Management	98,608	98,608	98,608
138,430	198,025	193,500	51211 FT Faculty	208,033	208,033	208,033
5,698		25,000	51212 FT Faculty Overloads	25,000	25,000	25,000

8551 OR Coast Culinary Institute

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 8551 OR Coast Culinary Institute

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
32,476	2,965	30,000	51213 FT Summer Faculty	30,000	30,000	30,000
		10,000	51218 FT Other Faculty	10,000	10,000	10,000
	7,000	7,000	51226 FT Faculty Coaching	7,000	7,000	7,000
25,146	25,961	20,000	51311 PT Faculty	20,000	20,000	20,000
	4,415		51314 PT Summer Faculty			
979	4,411		51316 PT Teachers Aids			
7,000			51326 PT Coaching			
30,387	22,669	30,368	51411 FT Classified	43,118	43,118	43,118
		1,000	51412 Classified Overtime	1,000	1,000	1,000
1,029		15,000	51417 PT Casual/Temporary	15,000	15,000	15,000
46,369	51,952	48,242	51521 FT Specialist	51,122	51,122	51,122
		18,975	51525 Other Salaries	18,573	18,573	18,573
		10,000	51659 General Student Employment	10,000	10,000	10,000
<u>380,435</u>	<u>414,074</u>	<u>505,760</u>		<u>537,454</u>	<u>537,454</u>	<u>537,454</u>
FTE: 5.73	6.48	7.38		FTE: 7.19	7.19	7.19
105,665	114,790	140,975	52105 Employee Health Insurance-Employ	144,075	144,075	144,075
15,300	13,317	13,600	52106 HSA Employer Contributions	11,900	11,900	11,900
63	62	65	52107 EAP	152	152	152
987	1,076	12,419	52108 LT Disability Insurance	1,343	1,343	1,343
718	686	706	52109 Life Insurance	706	706	706
1,685	1,627	3,074	52110 Workers Compensation	3,628	3,628	3,628
41,507	61,590	76,922	52111 PERS Debt Service	71,113	71,113	71,113
46,555	34,618	39,677	52112 PERS Retirement	44,345	44,345	44,345
1,708	1,663	2,276	52113 Unemployment Expense	2,419	2,419	2,419
28,839	33,074	42,151	52120 Taxes	44,782	44,782	44,782
<u>243,026</u>	<u>262,504</u>	<u>331,865</u>		<u>324,463</u>	<u>324,463</u>	<u>324,463</u>

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 8551 OR Coast Culinary Institute

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
4,010	2,500	6,500	53108 Promotional Materials & Services	8,000	8,000	8,000
9,345	11,563	15,000	53111 General Supplies	20,000	20,000	20,000
1,580	2,178	1,000	53112 Postage & Shipping	3,000	3,000	3,000
38,361	31,440	25,000	53118 Class & Lab Supplies	35,000	35,000	30,000
22,728	17,340	16,000	53119 Uniforms	25,000	25,000	25,000
755	2,062	3,000	53125 Credit Card Fees	3,000	3,000	3,000
		27	53126 Bank Service Charges	27	27	27
	45	1,065	53129 Awards & Trophies	1,065	1,065	1,065
142,652	152,381	162,000	53135 Food Supplies	160,000	160,000	155,000
	32	500	53151 Gasoline/Fuel/Propane	1,000	1,000	1,000
5,234	1,245	17,000	53171 Equipment < \$5,000	20,000	20,000	20,000
3,963	5,890	4,000	53211 Operational Travel	4,000	4,000	4,000
		4,000	53212 Recruitment Travel	4,000	4,000	4,000
		1,195	53216 Staff Development Travel	3,000	3,000	3,000
		1,400	53217 Field Trip	4,219	4,219	4,219
42,440	43,159	13,308	53219 Out of State Travel	60,000	60,000	50,000
		500	53312 Outside Printing Services	500	500	500
7,500	10,300	3,000	53316 Advertising	30,000	30,000	30,000
11,619	16,008	5,800	53321 Purchased Services	6,000	6,000	6,000
3,626	4,143	4,600	53331 Dues & Fees	4,000	4,000	4,000
17,294	7,377	18,890	53334 Natural Gas	22,296	22,296	22,296
16,294	18,412	22,862	53335 Electricity	23,680	23,680	23,680
6,585	6,983	10,319	53336 Water & Sewage	11,042	11,042	11,042
6,914	7,072	11,662	53337 Sanitation Services	12,036	12,036	12,036
16,385	31,942	20,400	53357 Contracted Services & Speakers	20,200	20,200	20,200
8,555	12,564	14,700	53370 Insurance	16,581	16,581	16,581
1,731			53371 Leased Equipment	2,000	2,000	2,000
7,257	25,393	22,805	53441 New Books for Resale	10,000	10,000	10,000
5,032	4,256	3,500	53509 IMC Printing/Copies	3,000	3,000	3,000

8551 OR Coast Culinary Institute

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 8551 OR Coast Culinary Institute

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
864	631	500	53515 Motor Pool	500	500	500
		1,192	53518 Bus - Southwestern			
557	551	1,000	53520 Rental Vehicle	1,000	1,000	1,000
12,738	14,475	18,807	53610 Equipment Repair	25,000	25,000	25,000
<u>394,017</u>	<u>429,942</u>	<u>431,532</u>		<u>539,146</u>	<u>539,146</u>	<u>519,146</u>
26,009	25,753	25,000	55111 Student Aid	25,000	25,000	25,000
		67,200	55898 Miscellaneous Disbursement	67,200	67,200	67,200
		20,000	55911 Bad Debt Expense	20,000	20,000	20,000
		5,000	55920 Debt Issuance Amortization	5,000	5,000	5,000
<u>26,009</u>	<u>25,753</u>	<u>117,200</u>		<u>117,200</u>	<u>117,200</u>	<u>117,200</u>
17,441	8,450	15,000	57010 Equipment >\$5,000	15,000	15,000	35,000
<u>17,441</u>	<u>8,450</u>	<u>15,000</u>		<u>15,000</u>	<u>15,000</u>	<u>35,000</u>
		-500,000	59995 Unappropriated Fund Balance	-500,000	-500,000	-500,000
		<u>-500,000</u>		<u>-500,000</u>	<u>-500,000</u>	<u>-500,000</u>
<u>1,060,928</u>	<u>1,140,723</u>	<u>901,357</u>		<u>1,033,263</u>	<u>1,033,263</u>	<u>1,033,263</u>
<u>3,898,951</u>	<u>4,496,227</u>	<u>-548,643</u>		<u>-469,537</u>	<u>-469,537</u>	<u>-469,537</u>

BUDGET SALARY DETAIL
2025-2026

COST CENTER: OR COAST CULINARY INSTITUTE - COOS CAMPUS

POSITION	FTE	AMOUNT

FACULTY FT	1.00	72011
FACULTY FT	1.00	68011
FACULTY FT	1.00	68011
FT CLASSIFIED	1.00	43118
FT FACULTY COACHING	0.00	7000
FT FACULTY OVERLOADS	0.00	25000
FT OTHER FACULTY	0.00	10000
FT SPECIALIST	1.00	51122
FT SUMMER FACULTY	0.00	30000
MGMT SAL FT	1.00	98608
PT CASUAL/TEMPORARY	0.53	15000
PT FACULTY	0.32	20000
STUDENT EMPLOYMENT	0.34	10000

	7.19	517881

**Southwestern Oregon Community College
2025-2026**

Cost Center -- 8661 Empire Lakes Community Bldg

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Actual</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
-30,343	-30,313		30010 Contributed Capital			
-40,980	-40,980		30030 Investment in Capital Assets			
<u>-71,323</u>	<u>-71,293</u>					
-135,454	-156,104	-40,000	31020 Unreserved - Undesignated	-40,000	-40,000	-40,000
<u>-135,454</u>	<u>-156,104</u>	<u>-40,000</u>		<u>-40,000</u>	<u>-40,000</u>	<u>-40,000</u>
<u>-206,777</u>	<u>-227,397</u>	<u>-40,000</u>		<u>-40,000</u>	<u>-40,000</u>	<u>-40,000</u>
-72,000	-72,000	-72,000	45213 Building Rental	-72,000	-72,000	-72,000
<u>-72,000</u>	<u>-72,000</u>	<u>-72,000</u>		<u>-72,000</u>	<u>-72,000</u>	<u>-72,000</u>
<u>-72,000</u>	<u>-72,000</u>	<u>-72,000</u>		<u>-72,000</u>	<u>-72,000</u>	<u>-72,000</u>
30	136	500	53111 General Supplies	500	500	500
630	1,945	9,605	53321 Purchased Services	10,000	10,000	10,000
2,315	2,783	3,525	53370 Insurance	3,694	3,694	3,694
437	7,686	50,402	53610 Equipment Repair	39,373	39,373	39,373
<u>3,413</u>	<u>12,550</u>	<u>64,032</u>		<u>53,567</u>	<u>53,567</u>	<u>53,567</u>
<u>3,413</u>	<u>12,550</u>	<u>64,032</u>		<u>53,567</u>	<u>53,567</u>	<u>53,567</u>
-275,364	-286,847	-47,968		-58,433	-58,433	-58,433
<u>2,729,688</u>	<u>3,750,110</u>	<u>-1,469,177</u>		<u>-1,367,923</u>	<u>-1,367,923</u>	<u>-1,367,923</u>

**Southwestern Oregon Community College
2025-2026**

Fund -- 57 Enterprise Fund

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Recommended</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
8515 Newmark - Operating						
34,323	35,664	37,211	59041 Transfer to Debt Service	38,962	38,962	38,962
34,323	35,664	37,211		38,962	38,962	38,962
34,323	35,664	37,211		38,962	38,962	38,962
34,323	35,664	37,211		38,962	38,962	38,962
8521 Student Housing						
92,875	93,782	100,970	59010 Transfer to General Fund	107,750	107,750	107,750
		24,392	59029 Transfer to Reserve Fund	48,322	48,322	48,322
145,437	149,346	153,694	59041 Transfer to Debt Service	158,588	158,588	158,588
238,312	243,128	279,056		314,660	314,660	314,660
238,312	243,128	279,056		314,660	314,660	314,660
122,307	105,833	88,801	60001 Interest Expense	70,978	70,978	70,978
406,456	420,450	432,501	60002 Principal Payment	355,741	355,741	355,741
		375	60003 Debt Service Admin	375	375	375
528,764	526,283	521,677		427,094	427,094	427,094
528,764	526,283	521,677		427,094	427,094	427,094
767,076	769,411	800,733		741,754	741,754	741,754
8541 Conferences - Other						
		21,814	59057 Transfer to Enterprise Fund	59,237	59,237	59,237
		21,814		59,237	59,237	59,237
		21,814		59,237	59,237	59,237
		21,814		59,237	59,237	59,237

**Southwestern Oregon Community College
2025-2026**

Fund -- 57 Enterprise Fund

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Recommended</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
			8542 Conferences - Projects			
		12,808	59057 Transfer to Enterprise Fund			
		12,808				
		12,808				
		12,808				
			8551 OR Coast Culinary Institute			
80,985	88,545	88,545	59010 Transfer to General Fund	88,545	88,545	88,545
		78,154	59029 Transfer to Reserve Fund	78,154	78,154	78,154
44,453	45,448	46,535	59041 Transfer to Debt Service	47,785	47,785	47,785
125,438	133,993	213,234		214,484	214,484	214,484
125,438	133,993	213,234		214,484	214,484	214,484
46,487	34,745	22,509	60001 Interest Expense	9,810	9,810	9,810
295,331	307,717	312,900	60002 Principal Payment	245,243	245,243	245,243
341,817	342,462	335,409		255,053	255,053	255,053
341,817	342,462	335,409		255,053	255,053	255,053
467,255	476,455	548,643		469,537	469,537	469,537
			8661 Empire Lakes Community Bldg			
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		40,000	40,000	40,000
7,967	7,967	7,968	60001 Interest Expense	7,968	7,968	7,968

**Southwestern Oregon Community College
2025-2026**

Fund -- 57 Enterprise Fund

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Recommended</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
			8661 Empire Lakes Community Bldg			
			60002 Principal Payment			
<u>7,967</u>	<u>7,967</u>	<u>7,968</u>		<u>10,465</u>	<u>10,465</u>	<u>10,465</u>
				<u>18,433</u>	<u>18,433</u>	<u>18,433</u>
<u>7,967</u>	<u>7,967</u>	<u>7,968</u>		<u>18,433</u>	<u>18,433</u>	<u>18,433</u>
				<u>58,433</u>	<u>58,433</u>	<u>58,433</u>
<u>47,967</u>	<u>7,967</u>	<u>47,968</u>		<u>58,433</u>	<u>58,433</u>	<u>58,433</u>
<u>1,316,621</u>	<u>1,289,497</u>	<u>1,469,177</u>		<u>1,367,923</u>	<u>1,367,923</u>	<u>1,367,923</u>

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 2025 - 2026

<u>2022-2023</u> <u>Actual</u>	<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Adjusted Budget</u>		<u>2025-2026</u> <u>Recommended</u>	<u>2025-2026</u> <u>Approved</u>	<u>2025-2026</u> <u>Adopted</u>
<u>RESOURCES:</u>						
-184,417	-215,073		31 Fund Balance			
		-35,000	44 Tuition And Fee Revenues	-35,000	-35,000	-35,000
-268,715	-361,195	-253,000	45 Other Revenues	-253,000	-253,000	-253,000
-5,184	-6,006	-2,000	48 Transfer From Other Funds	-2,000	-2,000	-2,000
		-150,000	49 Fund Balance	-150,000	-150,000	-150,000
<u>-458,316</u>	<u>-582,274</u>	<u>-440,000</u>		<u>-440,000</u>	<u>-440,000</u>	<u>-440,000</u>
<u>REQUIREMENTS:</u>						
1,143	4,550	10,000	51 Personnel Services	10,000	10,000	10,000
98	469	3,000	52 Payroll Costs/Benefits	3,000	3,000	3,000
243,120	305,116	332,000	53 Materials And Services	332,000	332,000	332,000
7,924		15,000	55 Other Expenses	15,000	15,000	15,000
		50,000	57 Equipment	50,000	50,000	50,000
444	4,006	30,000	59 Transfers	30,000	30,000	30,000
<u>205,588</u>	<u>268,133</u>		59 Unappropriated Fund Balance			
458,316	582,274	440,000		440,000	440,000	440,000

BUDGET SALARY DETAIL
2025-2026

COST CENTER: GENERAL T&A - COOS CAMPUS

POSITION	FTE	AMOUNT
PERSONNEL SERVICES	0.35	10000
	0.35	10000

APPENDIX

Southwestern Oregon Community College
Salaries Distributed to Multiple Cost Centers
2025-2026

Unit Name	Unit	FTE	Amount	Position
Dean of LDC	2110	0.50	28423	CLASS SAL FT
Dean of CTE	2111	0.50	28423	CLASS SAL FT
		1.00	56846	
Talent Search	6662	0.33	22004	MGMT SAL FT
Talent Search2	6676	0.33	22004	MGMT SAL FT
Upward Bound	6685	0.34	22671	MGMT SAL FT
		1.00	66680	
Student Services Admin	2401	0.75	41202	FT SPECIALIST
Campus Veteran Grant	6303	0.25	13734	FT SPECIALIST
		1.00	54936	
Physical Education	1404	0.87	62268	FACULTY FT
Baseball-men	4157	0.13	9304	FT COACHING
		1.00	71571.64	
Student Activities	4005	0.50	32045	FT SPECIALIST
Student Rec Center	4011	0.50	32045	FT SPECIALIST
		1.00	64090	
SBDC-G.F.Support	6100	0.20	27534	MGMT SAL FT
SBDC-OBDD	6101	0.60	21416	MGMT SAL FT
SBDC-SBA Grant	6122	0.20	27534	MGMT SAL FT
		1.00	76484	
Physical Education	1404	0.87	57048	FACULTY FT
Wrestling-men	4149	0.13	8525	FT COACHING
		1.00	65573	
Talent Search	6662	0.33	15636	CLASS SAL FT
Talent Search2	6676	0.33	15176	CLASS SAL FT
Upward Bound	6685	0.34	15176	CLASS SAL FT
		1.00	45988	

Southwestern Oregon Community College
Salaries Distributed to Multiple Cost Centers
2025-2026

Unit Name	Unit	FTE	Amount	Position
Student Rec Center	4011	0.87	48167	FT SPECIALIST
Wrestling - Women	4145	0.13	7197	FT SPECIALIST
		1.00	55364	
Recruiting	2404	0.83	44231	MGMT SAL FT
Soccer-Mens	4153	0.17	9059	MGMT SAL FT
		1.00	53290	
R&R - CCR&R	6143	0.40	19411	CLASS SAL FT
Focused CC Network	6174	0.60	29116	CLASS SAL FT
		1.00	48527	
Instructional Supervision - Curry	2101	0.50	47851	MGMT SAL FT
Gen to College Support - Curry	3209	0.50	47851	MGMT SAL FT
		1.00	95702	
PSP Coaching	6148	0.75	31016	FT SPECIALIST
PSP Administrator Support	6149	0.25	10339	FT SPECIALIST
		1.00	41355	
Student Recruitment	2404	0.25	22997	FT SPECIALIST
International Students	6780	0.25	22997	FT SPECIALIST
Student Housing	8521	0.50	45993	FT SPECIALIST
		1.00	91987	
Custodial	3305	0.50	23462	CLASS SAL FT
Newmark Center	8515	0.50	23462	CLASS SAL FT
		1.00	46924	
Physical Education	1404	0.87	65748	FACULTY FT
Track	4154	0.13	9824	FT COACHING
		1.00	75572	
Information Technologies	3116	0.50	29647	FT SPECIALIST
Title III BEST	6826	0.50	29647	FT SPECIALIST
		1.00	59294	

Southwestern Oregon Community College
Salaries Distributed to Multiple Cost Centers
2025-2026

Unit Name	Unit	FTE	Amount	Position
Baby Promise	6139	0.10	7813	MGMT SAL FT
R&R-CCR&R	6143	0.80	62501	MGMT SAL FT
SOELPDC	6158	0.10	7813	MGMT SAL FT
		1.00	78127	
Plant Operations	3301	0.50	22204	CLASS SAL FT
Motor Pool	3208	0.50	22204	CLASS SAL FT
		1.00	44408	
R&R-CCR&R	6143	0.90	53934	FT SPECIALIST
Baby Promise	6139	0.10	5993	FT SPECIALIST
		1.00	59927	
Financial Aid	3201	0.50	51248	MGMT SAL FT
Student Success Center	2402	0.50	51248	MGMT SAL FT
		1.00	102496	
Baby Promise	6139	0.80	43026	FT SPECIALIST
R&R-CCR&R	6143	0.20	10756	FT SPECIALIST
		1.00	53782	
Preschool Promise Coaching	6148	0.50	27978	FT SPECIALIST
Preschool Promise Admin	6149	0.50	27978	FT SPECIALIST
		1.00	55956	
Talent Search	6662	0.80	41682	FT SPECIALIST
OCF-Out-of-School Initiative	6690	0.20	10420	FT SPECIALIST
		1.00	52102	
ABE - Comprehensive	6021	0.80	13734	FACULTY FT
Title III BEST	6826	0.20	46058	FACULTY FT
		1.00	59792	
ABE - Comprehensive	6021	0.40	17011	FT SPECIALIST
SOWIB - WIOA	6024	0.60	25517	FT SPECIALIST
		1.00	42528	

Southwestern Oregon Community College
FY 25-26 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	-196,295
10	0000	01	00	48064	General Operations: Transfer from T&A Fund	-30,000
						-1,977,295
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	-20,750
25	6471	01	00	48010	IT Development: Transfer from General Fund	-20,750
25	7999	01	00	48010	Unallocated Budget: Transfer from General Fund	-1,250,000
						-1,331,500
29	8603	01	00	48010	General Purpose: Transfer from General Fund	-250,000
29	8805	01	00	48057	Student Housing Reserve: Transfer from Enterprise Fund	-48,322
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
						-416,476
36	8001	01	00	48010	Budget Authority: Transfer from General Fund	-506,000
						-506,000
41	8901	01	00	48010	Debt Service: Transfer from General Fund	-190,932
41	8903	01	00	48010	Curry Campus Debt Service: Transfer from General Fund	-534,564
41	8904	01	00	48010	Student Rec Center: Transfer from General Fund	-555,820

Southwestern Oregon Community College
FY 25-26 Budgeted Transfers In

Account Code				Description	Amount
41	8905 01	00	48010	Dryvit: Transfer from General Fund	-30,786
41	8906 01	00	48010	PERS UAL: Transfer from General Fund	-2,500
41	8908 01	00	48010	Energy Savings: Transfer From General Fund	-304,784
41	8908 01	00	48057	Energy Savings: Transfer from Enterprise Fund	-245,335
41	8909 01	00	48010	Health & Science Bond: Transfer from General Fund	-330,575
					-2,195,296
53	3202 01	00	48010	Print Shop: Transfer from General Fund	-51,956
53	3208 01	00	48010	Motor Pool: Transfer from General Fund	-37,450
53	3212 01	00	48010	Mail Center: Transfer from General Fund	-11,268
					-100,674
57	8521 01	00	48057	Student Housing: Transfer from Enterprise Fund	-59,237
					-59,237
64	5005 01	00	48010	General T&A: Transfer from General Fund	-2,000
					-2,000
Total Transfers In:					-6,588,478

Southwestern Oregon Community College
FY 25-26 Budgeted Transfers Out

Account Code					Description	Amount
10	0000	01	00	59025	General Operations: Transfer to Special Projects	1,291,500
10	0000	01	00	59029	General Operations: Transfer to Reserve Fund	250,000
10	0000	01	00	59041	General Operations: Transfer to Debt Service Fund	1,627,217
10	0000	01	00	59053	General Operations: Transfer to Internal Service Fund	100,674
10	1911	01	00	59025	Small Business Development Center: Transfer to Special Project	40,000
10	3301	01	00	59036	Facilities: Transfer to Plant Fund	506,000
10	3301	01	00	59041	Facilities: Transfer to Debt Service	304,783
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	17,961
						4,140,135
25	6460	01	00	59010	Facility Use Fees: Transfer to General Fund	1,000
25	7999	01	00	59010	Unallocated Budget: Transfer to General Fund	1,250,000
						1,251,000
29	8603	01	00	59010	General Purpose: Transfer to General Fund	250,000
						250,000
36	8001	01	00	59010	Budget Authority: Transfer to General Fund	250,000
						250,000
57	8515	01	00	59041	Newmark - Operating: Transfer to Debt Service	38,962
57	8521	01	00	59010	Student Housing: Transfer to General Fund	107,750
57	8521	01	00	59029	Student Housing: Transfer to Reserve Fund	48,322
57	8521	01	00	59041	Student Housing: Transfer to Debt Service	158,588

Southwestern Oregon Community College
FY 25-26 Budgeted Transfers Out

Account Code				Description	Amount
57	8541 01	00	59057	Conferences - Other: Transfer to Enterprise Fund	59,237
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	47,785
57	8661 01	00	59029	Empire Lakes Community Bldg: Transfer to Reserve Fund	40,000
					667,343
64	5005 01	00	59010	General T&A: Transfer to General Fund	30,000
					30,000
Total Transfers Out:					6,588,478

Southwestern Oregon Community College

G l o s s a r y

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

Southwestern Oregon Community College

G l o s s a r y (Continued)

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

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

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

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

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

AFFIDAVIT OF PUBLICATION

The World

Country Media Inc. - Coos County
172 Anderson Avenue, Coos Bay, OR 97420
P.O. Box 1840, Coos Bay, OR 97420

STATE OF OREGON - COUNTY OF COOS

Southwestern Oregon Community College

REFERENCE: Account 39962 Ad 411351

I, **Charles Blakeslee**, am over the age of eighteen years, and am not party to or interested in the above-entitled matter. I first duly sworn, deposed and say that I am the Legal Clerk for THE WORLD, a newspaper of general circulation, as defined by sections 193.010 and 193.020 O.R.S.; and published in Coos Bay, Oregon, in the aforesaid county and state; that I know from my personal knowledge that the **Notice of Budget Committee Meeting** copy was published in the entire issue of said newspaper 1 time(s) in the following issue(s): 4/15/2025..

CS Blakeslee

Legal Clerk, **Charles Blakeslee**, Subscribed and sworn before me on this 15th day of April, 2025.

Shawn Michael Hedgecorth
Notary Public of Oregon



**NOTICE OF BUDGET
COMMITTEE MEETING**

A public meeting of the Budget Committee of SOUTHWESTERN OREGON COMMUNITY COLLEGE DISTRICT; COOS, CURRY AND WESTERN DOUGLAS COUNTIES, State of Oregon, to discuss the budget for the fiscal year July 1, 2025, to June 30, 2026, will be held virtually in Room 505 of Tioga Hall on the College campus, 1988 Newmark Ave, Coos Bay. The meeting will take place on the 5th day of May 2025 at 4:00pm. The purpose of the meeting is to receive the budget message and recommended budget, and hear questions and comment from the public on the budget. This is a public meeting where the deliberation of the Budget Committee will take place. Any person may appear at the meeting and discuss the proposed programs with the Budget Committee. A copy of the budget document may be inspected or obtained on or after May 1, 2025, at the Southwestern Oregon Community College Business Office in Dellwood Hall Room #16B between the hours of 8:00am and 5:00pm.

An additional public meeting of the Budget Committee of SOUTHWESTERN OREGON

**COMMUNITY COLLEGE
DISTRICT**

is scheduled for June 2, 2025, at 4:00pm at the same location, if needed. There will not be an opportunity for questions or comment from the public at this meeting.

Southwestern has made a method by which the public can listen to or virtually attend the public meeting at the time it occurs. The meeting will be virtually available through ZOOM at the Coos and Curry campuses. Please contact Dina Laskey at 541-888-7400 or by e-mail at dina.laskey@socc.edu for details.

This notice is published on the Southwestern's website at <https://www.socc.edu/board-of-education/> 4/15/2025, World, 411351

FORM CC-1

NOTICE OF BUDGET HEARING

A public meeting of the Southwestern Oregon Community College Board of Education will be held on June 23, 2025 at 4:30 pm at 1988 Newmark Ave., Coos Bay, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2025 as approved by the Southwestern Oregon Community College Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at 1988 Newmark Ave., Coos Bay, Delwood Hall Room 16A between the hours of 8:00 a.m. and 5:00 p.m., or online at www.socc.edu/board. This Budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the basis of accounting used during the preceding year.

Contact: Leigh FitzHenry

Telephone: 541-888-7222

Email: lfitzhenry@socc.edu

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount Last Year 2023-2024	Adopted Budget This Year 2024-2025	Approved Budget Next Year 2025-2026
Beginning Fund Balance	\$11,606,387	\$9,045,829	\$7,805,930
Current Year Property Taxes, other than Local Option Taxes	\$6,913,103	\$7,132,552	\$7,415,200
Tuition and Fees	\$6,934,957	\$8,698,141	\$8,878,973
Other Revenue from Local Sources	\$360,054	\$313,292	\$312,839
Revenue from State Sources	\$16,936,138	\$16,771,808	\$17,755,502
Revenue from Federal Sources	\$10,374,162	\$13,871,621	\$10,979,913
Interfund Transfers	\$3,812,922	\$6,311,603	\$6,588,478
All Other Budget Resources	\$9,574,906	\$12,745,880	\$13,560,469
Total Resources	\$66,512,629	\$74,890,726	\$73,297,304

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personnel Services	\$21,216,920	\$24,669,522	\$25,082,832
Materials & Services	\$13,832,239	\$18,637,276	\$17,741,582
Financial Aid	\$6,651,277	\$10,644,000	\$8,969,000
Capital Outlay	\$5,962,862	\$3,446,918	\$4,252,419
Debt Service	\$4,309,987	\$7,975,302	\$8,087,299
Interfund Transfers	\$3,812,922	\$6,311,603	\$6,588,478
Unappropriated Ending Fund Balance & Reserves	\$10,726,422	\$3,206,105	\$2,575,694
Total Requirements	\$66,512,629	\$74,890,726	\$73,297,304

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION			
Instruction	\$8,276,059	\$6,532,733	\$6,890,759
FTE	73.38	72.68	74.18
Instructional Support	\$2,179,319	\$2,233,630	\$2,125,318
FTE	12.62	14.78	13.4
Student Services other than Student Loans and Financial Aid	\$10,587,630	\$11,168,633	\$10,512,321
FTE	71.57	76.9	73
Student Loans and Financial Aid	\$6,651,277	\$10,644,000	\$8,969,000
FTE	0.8	3.31	3.31
Community Services	\$2,730,624	\$5,166,697	\$4,333,784
FTE	18.33	26.25	26.39
Support Serv. other than Facilities Acquisition and Construction	\$11,444,458	\$20,452,023	\$21,964,651
FTE	54.16	60.44	56.84
Facilities Acquisition and Construction	\$5,793,931	\$1,200,000	\$1,250,000
FTE	0	0	0
Interfund Transfers	\$3,812,922	\$6,311,603	\$6,588,478
Debt Service	\$4,309,987	\$7,975,302	\$8,087,299
Unappropriated Ending Fund Balance and Reserves	\$10,726,422	\$3,206,105	\$2,575,694
Total Requirements	\$66,512,629	\$74,890,726	\$73,297,304
Total FTE	230.86	254.36	247.12

STATEMENT OF CHANGES IN ACTIVITIES AND SOURCES OF FINANCING *

Tuition and fees increased by 2.63%, and housing rose by 3%, based on policy, the Higher Education Price Index, and the Consumer Price Index. Billing credits increased by 500 after declining in prior years due to enrollment trends. Each budget increase aligns with the college's strategic priorities. Contractual and mandatory costs for services and contracts continue to rise with operational expenses. State funding tied to outcomes doubled for 2025-26 compared to 2024-25 and will increase each fiscal year. The college is exploring new programs and degrees to serve community students. In 2025-26, a new diesel technician program will launch, funded by federal, state, and local agencies.

PROPERTY TAX LEVIES			
	Rate or Amount Imposed Last Year 2023-2024	Rate or Amount Imposed This Year 2024-2025	Rate or Amount Approved Next Year 2025-2026
Permanent Rate Levy (Rate Limit 0.7017 per \$1,000)	0.7017	0.7017	0.7017

STATEMENT OF INDEBTEDNESS			
LONG TERM DEBT	Estimated Debt Outstanding July 1	Estimated Debt Authorized, But Not Incurred July 1	
Other Bonds	\$28,690,000		
Other Borrowings	\$29,429	\$3,500,000	
Total	\$28,719,429	\$3,500,000	