



Southwestern Oregon Community College – Approved Budget 2026-2027

SOUTHWESTERN OREGON COMMUNITY COLLEGE

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FY2026-2027 Budget

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SOUTHWESTERN OREGON COMMUNITY COLLEGE

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

BOARD OF EDUCATION

Kathy P. Erickson	Position #1	Term expires: 06/30/2027
Marcia Jensen	Position #2	Term expires: 06/30/2029
Adam Martin	Position #3	Term expires: 06/30/2027
Jeremy Skinner	Position #4	Term expires: 06/30/2029
Christine Haynsworth	Position #5	Term expires: 06/30/2029
Susan Anderson	Position #6	Term expires: 06/30/2027
Maria Sudduth	Position #7	Term expires: 06/30/2029

CITIZENS' BUDGET COMMITTEE

Taylor Goodman	Term expires: 06/30/2029
Mike Gaudette	Term expires: 06/30/2028
Lanelle Comstock	Term expires: 06/30/2029
Diane Buche	Term expires: 06/30/2027
Skaidra Scholey	Term expires: 06/30/2027
Timm Slater	Term expires: 06/30/2028
Bradford McKeown	Term expires: 06/20/2028

PRESIDENT'S BUDGET MESSAGE 2026-2027 Fiscal Year

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."

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. All budget decisions—from initial planning through final adoption—are evaluated through these priorities.

STRATEGIC PRIORITIES

- **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 continues to anchor institutional planning and resource allocation. Intentional, data-informed strategies around Enrollment and Equity have begun to yield measurable outcomes, including a 28.7% increase in first-time, full-time, fall term degree-seeking male-identifying students. While progress is encouraging, continued improvement remains essential.

Over the past year, the College implemented significant organizational improvements to better support students. Key changes within Student Services restructured frontline operations—including financial aid, advising, registration, and student accounts—to

improve access, efficiency, and enhanced service delivery. These efforts resulted in the establishment of a standalone Registrar's Office and the re-launch of the Laker One Stop, a centralized service center where students can receive support for registration, financial aid, and billing in one location.

Additional operational changes strengthened student recruitment and retention. The student recruitment model was redesigned to increase campus-based student employment, better support persistence efforts, and align recruitment practices with real-world workforce experiences, providing students with opportunities to develop practical job search and employment skills.

Investments in cybersecurity infrastructure have further strengthened institutional capacity and resilience. The adoption of Palo Alto services, including Cortex and Critical Start, has significantly enhanced threat detection, monitoring, and prevention, resulting in a more secure and robust network environment.

Beyond campus, Southwestern continues to fulfill its mission through community partnerships. Collaboration with Beacon Broadband and Coos-Curry Electric led to the launch of the Connected Seniors program in Curry County. This program supports older adults with computer training and access to laptops for telehealth services, Medicare resources, and helping seniors remain connected and independent. A related grant expanded laptop access for the program through a checkout program at the Brookings Campus, further strengthening technology access for the Curry County community.

Together, these efforts demonstrate the College's commitment to student success, community engagement, and equitable access.

Strategic Priority Investments

Student Success - For 2026–2027, the College invested in initiatives that directly support student learning and completion. Using student outcomes funding and Achieving the Dream resources, SWOCC reallocated internal funds to strengthen employee engagement and professional development. A Human Resources position was refocused to support Caring Campus initiatives. Instructional investments included reallocating a mathematics faculty position to support gateway math completion through a co-requisite model, helping students progress more quickly through required coursework. Additional investments in ITS supported enhanced communication modules within the Jenzabar ERP system were recommended with this budget in our continued effort to improve students' access to timely information and services.

Technology and student support services were also enhanced. Funding was approved to improve communication tools within the College's enterprise resource planning system, providing students with more timely and accurate information. To support access and

affordability, funding for Learning Commons tutoring positions increased to keep pace with minimum wage changes and ensure continued access to peer tutoring.

Enrollment – The College continues to respond to regional and national enrollment challenges shaped by shifting demographics and post pandemic trends. Strategic investments for 2026–2027 focus on high demand programs, transfer pathways, and workforce aligned experiential learning.

Based on labor market demand, the Diesel Technology program received continued investment. A second instructor was added through grant funding, the existing position was moved to the General Fund, and construction began on a dedicated Diesel Technology facility. These efforts strengthen program capacity and support long term enrollment growth.

Transfer education expanded through the development of a Marine Biology pathway in partnership with the University of Oregon’s Marine Biology Institute. Funding for an additional biology faculty position supports increased instructional demand and seamless transfer opportunities. A Physics/Engineering faculty appointment was extended to 11 months to strengthen STEM transfer pathways and support a growing area of enrollment.

Health sciences programming also benefited from capital investment. A new cardiac monitor for the Paramedicine program expands hands on training opportunities and strengthens workforce preparedness.

Equity – For the 2026–2027 academic year, the College continues to advance equitable access and student success through targeted investments in instruction, policy refinement, and employee development. Building on prior work to streamline institutional tuition waivers, the College revised the 3.75 GPA tuition waiver to expand eligibility to include home-schooled students and to establish clear, equitable provisions allowing students to defer the award under specific circumstances. These changes improve consistency and access while reflecting diverse student pathways.

Recognizing the critical role adjunct faculty play in student learning and persistence, the College also invested in professional development opportunities our adjunct instructors. These efforts are designed to strengthen instructional quality, foster meaningful connections between adjunct and full-time faculty, and promote greater engagement with campus resources.

Capital – Several key capital and operational investments are continuing to advance during the 2026–2027 fiscal year, reflecting the College’s commitment to workforce development, community engagement, student life, and long-term infrastructure sustainability.

The College continues development of a new facility to house the Diesel Mechanic program, pre-apprenticeship workspace, and Fire Science equipment. This project supports high-demand workforce pathways while strengthening regional industry connections.

Work is also progressing on the Campus Trail Revitalization project, an initiative that reflects the College's values and connection to place. Over time, the trail has deteriorated despite its importance as a shared space for students, employees, and community members to engage with the campus's natural environment. The revitalization effort has generated strong enthusiasm from partners across the region and provides an opportunity to increase learning opportunities and collaborative partnerships with Oregon State University through forestry internships centered around urban forest management.

Through the State Capital Project Fund for community colleges, the College is continuing its work around the much-needed revitalization of Fairview Hall, home to the Welding and Manufacturing Technology programs. Additional investments in deferred maintenance include roof and flooring replacements, window upgrades, parking lot repairs and elevator modernization for Tioga Hall and the Newmark Center.

Increased funding for the Small Business Development Center (SBDC) will expand services at the Brookings campus, including the addition of a full-time Assistant Director. Targeted investments in workforce development have resulted in a 27% increase in workforce training full-time equivalent activity from FY 2023–24 to FY 2024–25 at the Brookings campus. This continued investment strengthens our commitment to supporting small businesses, entrepreneurship, workforce readiness, and regional economic development.

To enhance student engagement and access to wellness opportunities, a Recreation Center Technician position was added to support student activities and recreational services. Athletics funding was also increased to address equipment replacement, travel needs, and contracted services, ensuring safe participation and continued competitive and community-building opportunities for student-athletes.

Budgeting Building Process

The College's General Fund is supported by three primary revenue sources: State of Oregon appropriations for community colleges (based on full-time equivalent [FTE] reimbursement), property taxes from the Southwestern Oregon Community College District, and student tuition and fees. Revenue from two of these sources—state appropriations and tuition and fees—is directly dependent on student enrollment levels.

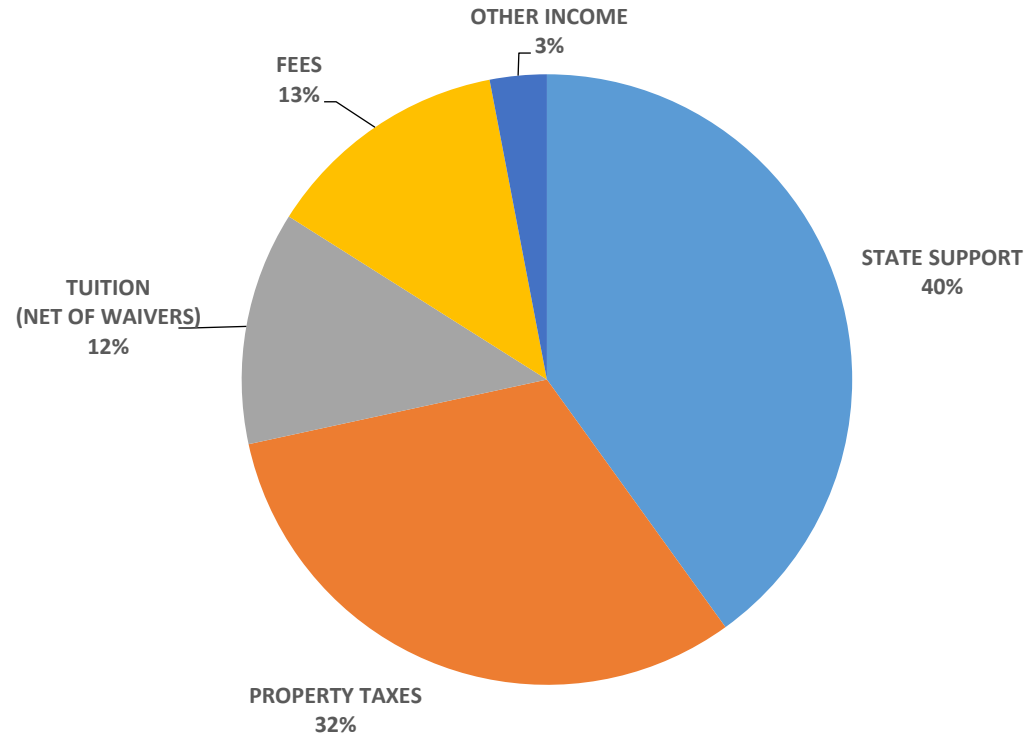
Mission-driven budgeting is a collaborative, bottom-up process that begins near the end of the fall term with a review of projects and initiatives from the prior budget cycle. These reflections are shared during the college-wide Planning Day, where staff from every department work together to identify potential changes that meaningfully advance one or more strategic priorities. Lead staff collaborate with their administrative supervisors to develop budget requests for new initiatives requiring additional resources, while ideas that do not require new funding are evaluated for feasibility based on existing capacity and support within work groups.

This integrated planning and budgeting process is designed to evaluate and prioritize initiatives that align with the College's mission and strategic priorities, ensuring resources are allocated intentionally. While all requests may be justifiable, the central challenge lies in determining which initiatives cannot be funded and how to keep high-impact ideas active within the planning process. These decisions are guided by the mission and strategic priorities.

Leadership evaluated all funding decisions through the lens of student success and enrollment, with a deliberate focus on equity. In recent years, enrollment has been the least stable strategic priority, directly influencing the resources available for student success and equity initiatives and limiting the College's overall capacity to serve the community. As a result, leaders prioritized requests where lack of funding would risk eliminating or significantly impairing existing student support services or enrollment-related programs.

For 2026–2027, the College exceeded tuition revenue projections for a second consecutive year due to improved enrollment and billing credit modeling. This allowed the budget to be built on a billing credit projection of 42,000, supporting modest enrollment growth. Despite these gains, inflation, rising benefit costs, debt service obligations, and enrollment below pre pandemic levels resulted in a projected \$1.6 million budget gap. To address this, leadership reviewed spending trends, delayed some hiring, incorporated four retirements, and maintained conservative fiscal practices. Modest tuition and fee increases were implemented in accordance with Board policy to partially offset rising costs.

SOUTHWESTERN OREGON COMMUNITY COLLEGE GENERAL FUND REVENUE SOURCES



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

Enterprise Operations

The College continues to monitor closely and manage enterprise operations while supporting student learning and engagement. The Newmark Center and Neighborhood facility have acquired new tenants to help fill the gap and generate additional operational revenue in 2025-2026 and 2026-2027 fiscal years. Minor repairs and upgrades will continue for these new tenants into the upcoming fiscal year. Both agreements are for 5 years, which will help secure long-term revenue solvency.

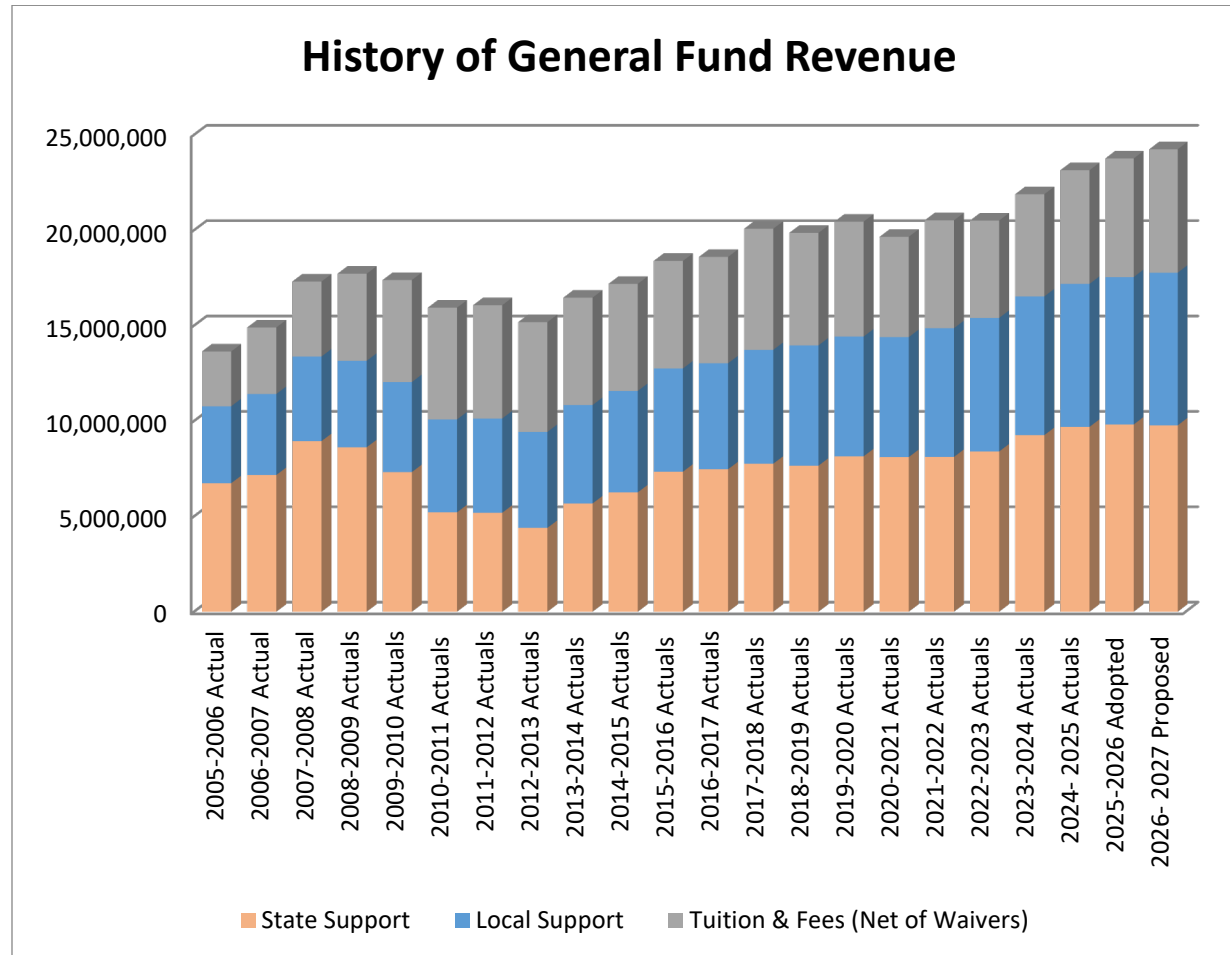
The Campus Store continues to navigate a period of transition driven by changing student purchasing habits, technological advancements, and a change in store management. With traditional textbook sales continuing to decline, the store is evaluating revenue performance while shifting textbook procurement to special-order models aligned with inclusive access courses. This approach reduces excess inventory, supports affordability for students, and strengthens fiscal stewardship. In conjunction with this shift, a comprehensive inventory cleanup and reorganization is underway, with the goal of eliminating deadstock by the end of summer and establishing a more sustainable long-term system. The Campus Store is also assessing opportunities to expand merchandise offerings, including apparel, with greater attention to student needs, variety, and market demand. As part of this effort, the Campus Store is partnering with academic program leaders to showcase and stock student-created items, further supporting student success while expanding distinctive, mission-aligned merchandise offerings.

Student Housing and Dining Services have continued efforts to stabilize operations despite ongoing challenges related to inflation and rising labor costs. In 2025–2026 fiscal year, Housing implemented targeted adjustments to its budget development projections, resulting in improved financial forecasting and more effective budget monitoring. This laid the groundwork for continued improvement in the 2026–2027 fiscal year. Housing efforts are now focused on strengthening communication around the value of on-campus housing and expanding programming designed to support retention and engagement of students living on campus.

During the past year, a new Director of Dining Services joined the College and has led efforts to introduce improved cost containment practices, new student success initiatives, and a revised meal plan structure. The updated meal plan offers greater flexibility to better meet the needs and preferences of today’s students. Despite these improvements, limited flexibility within the cost structure remains a significant challenge, particularly related to inflation in food costs and sustained labor demands. The Dining Services leadership team will continue balancing financial stewardship with service quality and student-focused innovation moving forward.

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 fiscal years: 2021-2022, 2022-2023, 2023-2024, 2024-2025, the Adopted Budget for 2025-2026, and the Proposed Budget for 2026-2027.



Proposed Financial Policies and Important Features of the 2026-2027 Fiscal Year Budget

College policy allows increasing tuition and fees in line with the Higher Education Price Index (HEPI) rate or the Consumer Price Index (CPI). Increases in revenue will be generated in the following ways, representing a CPI adjustment of 2.56% for FY2026-2027:

- Increase in Tuition from \$117 to \$120/credit.
- Increase in the Per Credit Incidental Fee from \$41 to \$42/credit.
- Increase in the Distance Education Fee from \$45 to \$46/class; and
- Increase in the Per Course Registration Fee from \$41 to \$42/course.

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 2026-2027 fiscal year, the budget reflects a net increase of \$776,000 compared to 2025-26 fiscal year. The College anticipates an increase of \$500,000 in Pell Grants, \$50,000 in Oregon Tribal and \$75,000 in Oregon Promise. Additionally, federal loan utilization is expected to increase by \$200,000. 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 78 accounts, encompassing grants, special revenues, designated projects, and contracts, each tailored to support specific institutional priorities for 2026-2027 fiscal year. Currently, the fund totals over \$12,846,323, with this year's allocation increasing 29.9% to \$16,690,347. Key components include increases in existing grant funding to Baby Promise, Title III, STEP and student success and support outcomes funding from the State. By strategically leveraging external resources, the College continues to strengthen and sustain essential programs and services, ensuring they remain responsive to current student and staff needs while supporting academic quality, workforce preparation, and long-term institutional stability.

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 2026-2027 fiscal year. Key efforts include completing the Tioga elevator modernization and the Diesel Technology program building, both funded by grants. Initial project planning for the Fairview Hall modernization is anticipated in this fiscal year. 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 continues to support stable, self-sustaining operations while advancing institutional priorities related to enrollment, student success, and long-term sustainability. For 2026-2027 fiscal year, Student Housing implemented a rate increase aligned with the Consumer Price Index (CPI) at 2.6%, maintaining affordability while keeping housing costs competitive with peer institutions across the State. Alongside this adjustment, refined occupancy projection models have improved budget accuracy and strengthened ongoing financial monitoring.

Dining Services is advancing several initiatives aimed at long-term sustainability and student engagement. The department is developing enhanced cost projection models to support more effective menu planning and cost containment, while also investing in opportunities for students to participate in menu development. These efforts are designed to balance fiscal responsibility with responsiveness to evolving student needs and preferences. In addition, Dining Services has resumed internal catering operations, increasing their revenue stream while supporting both enrollment and student success strategic priorities through increased campus engagement.

OCCI's 2026-2027 fiscal year budget remains strategically aligned to support a capacity of 68 students and 34 externships. Any surplus proceeds are intentionally directed toward addressing OCCI's debt obligations and critical deferred maintenance needs.

Collectively, these efforts reflect the Enterprise Fund's continued focus on financial stewardship, operational resilience, and meaningful investment in student-centered outcomes.

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, the replacement of Recreation Center equipment, and new Stryker paramedicine 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 and 2017 bond financings were settled in 2024–25 fiscal year and 2025–26 fiscal year, resulting in a shift of housing and culinary funding to the General Fund. This change supports overall debt service obligations and helps address anticipated increases in Curry bond payments in the coming years. Additionally, the New Market Tax Credit debt, incurred for the Health & Science Building, is also set to be extinguished at the beginning of 2026–2027 fiscal year.

Major Changes in Financial Policy

While the College’s overall fiscal framework remains consistent, several revenue actions and fiscal management practices are notable for the upcoming year and reflect deliberate responses to economic conditions, enrollment trends, and cash flow timing. Consistent with College policy, tuition and certain student fees are proposed to increase in alignment with the Higher Education Price Index (HEPI), at 2.56%. These adjustments are intended to partially offset inflationary pressures while maintaining affordability and alignment with peer institutions. These revenue changes represent a continuation of the College’s long-standing practice of modest, index-based increases rather than a shift to new or expanded revenue sources. The approach balances the need for operational sustainability with sensitivity to student affordability.

The proposed budget does not reflect significant shifts in service levels or the addition of new major programs. Rather, expenditure planning continues to prioritize core instructional and student support services while addressing necessary cost increases related to compensation, operations, and inflation. A notable budgeting practice continuing in 2026–27 fiscal year, is the planned use of short-

term borrowing to manage cash flow timing differences. Since 2008, the College has relied on a \$3.5 million line of credit due to minimal revenues during the summer and early winter months, when expenditures must still be met. State appropriations and the majority of local property tax revenue are received in November and January, making this financing mechanism necessary to ensure uninterrupted operations. The proposed budget includes:

- \$3.5 million budgeted as “other income” to reflect potential borrowing activity; and
- Corresponding debt service expenditures to account for repayment of these funds.

This is not a new expenditure strategy, but a continuation of an established practice necessitated by revenue timing rather than structural deficit spending.

There have been no formal changes to the College’s existing financial policies for 2026–27 fiscal year. However, the College is taking proactive steps to strengthen its fiscal governance framework. During 2025-26 fiscal year, the College engaged with a consultant from the National Association of College and University Business Officers (NACUBO) to begin a comprehensive review and update of fiscal-related Board Policies and Administrative Procedures (AP) for 2026-2027 fiscal year. This work will focus on:

- Refining long-term debt strategies; and
- Enhancing compliance and internal control measures.

While these efforts do not represent an immediate policy change affecting the proposed budget, they signal an important strategic shift toward modernizing and strengthening financial practices in future fiscal years.

There are no changes to accounting methods or the basis of accounting proposed for the 2026–27 fiscal year. The College continues to budget and report finances using the same accounting practices as in prior years, ensuring consistency and comparability in financial reporting.

Together, these actions demonstrate a cautious and deliberate financial approach focused on maintaining operational stability, supporting students, and preparing the institution for improved fiscal resiliency in future years.

Summary of Significant Budgetary Concerns for 2026-2027 Fiscal Year and Future Budgets

Southwestern Oregon Community College enters the 2026–27 fiscal year facing a number of significant budgetary concerns that extend beyond the current fiscal year and will continue to influence financial decision-making in future budgets. These concerns arise from sustained funding constraints, cost escalation, evolving state and federal policy environments, and long-term structural pressures affecting higher education.

A primary concern is the continued constraint on General Fund resources. While State funding has ebbed and flowed each biennium under the Community College Support Fund model, any growth in funding remains insufficient to fully offset inflationary pressures, rising labor costs, and enrollment volatility. As a result, the College has limited capacity to invest new General Fund dollars in program innovation, expanded services, or new initiatives. Funding for innovation and new program development continues to rely heavily on external grants, which, while valuable, are typically limited to grant funding period and do not provide permanent operational support after the grant time frame has expired.

The College’s increasing reliance on grants introduces both opportunity and risk. Title III, Department of Labor, and other grant funds support program growth, workforce development, and student success initiatives aligned with institutional priorities. However, many strategic efforts cannot be sustained without long-term funding sources, creating uncertainty once grant funding sunsets. As inflation and contractual obligations continue to rise, the College faces the risk of future service reductions if ongoing revenue growth does not keep pace with mandated cost increases.

Another significant future concern is the anticipated increase in Public Employee Retirement System (PERS) costs beginning in 2027. The scheduled expiration of unfunded liability side accounts is expected to raise the College’s employer contribution rate by nearly 16 %. While strategies to mitigate this impact are being explored, volatile investment markets and interest rate uncertainty complicate efforts to identify a stable long-term solution. Without mitigation, increased PERS costs will put substantial pressure on future operating budgets.

Federal uncertainty also presents a material budgetary unease. Southwestern receives more than \$12 million annually in federal grants and student financial aid. Potential changes to federal education policy, agency structures, or funding programs introduce an element of risk that could affect both operating revenues and student access. Additionally, changes to other federal programs—such as the Economic Development Administration or New Markets Tax Credits—could impact capital funding strategies, master planning priorities, and long-term enrollment growth.

Despite these constraints, the College continues to leverage strategic partnerships to mitigate budgetary pressures and support enrollment and student success. Initiatives around workforce development, partnerships with the trade unions, and continued partnership with the Southern Oregon Workforce Investment Board demonstrate how partnerships and collaborative efforts can extend the College's impact while supporting workforce alignment and regional economic development.

Taken together, these factors underscore the central budgetary concern facing Southwestern Oregon Community College for 2026–27 fiscal year and beyond: balancing fiscal sustainability with the need to adapt, innovate, and respond to student and community needs in an environment of constrained and uncertain resources. Addressing these challenges will require continued emphasis on multi-year financial planning, disciplined cost control, strategic use of grants and partnerships, and close monitoring of State and Federal policy developments as the College prepares future budgets.

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
2026-2027 BUDGET - ALL FUNDS

RESOURCES:	General Fund	Financial Aid Fund	Special Proj. Fund	Reserve Fund	Plant Fund	Debt Service Fund	Internal Service Fund	Enterprise Fund	Student Club Fund	Totals
State Support	\$9,768,459	\$2,630,000	\$2,766,532	\$0	\$1,100,000	\$1,778,273	\$0	\$0	\$0	\$18,043,264
Federal Support	3,500	6,840,000	5,987,316	0	0	0	0	0	0	\$12,830,816
Local Support	8,002,360	0	0	0	0	0	0	0	0	\$8,002,360
Tuition and Fees (Net of Waivers)	6,471,517	0	491,868	0	0	0	0	2,103,242	35,000	\$9,101,627
Other Income	633,424	275,000	1,742,431	26,000	100,000	0	326,509	6,934,215	253,000	\$10,290,579
Loan Proceeds	3,500,000	0	0	0	0	0	0	0	0	\$3,500,000
Transfer from Other Funds	2,343,118	0	1,452,000	329,684	506,000	2,628,096	99,240	59,237	2,000	\$7,419,375
Estimated Beginning Fund Balance	3,510,049	0	4,248,800	719,000	276,846	0	0	190,000	150,000	\$9,094,695
Total Resources	34,232,427	9,745,000	16,688,947	1,074,684	1,982,846	4,406,369	425,749	9,286,694	440,000	78,282,716
REQUIREMENTS:										
Personnel Services	11,083,944	65,000	3,983,557	10,000	0	0	92,602	1,593,772	10,000	16,838,875
Personnel Benefits	6,946,206	0	2,320,654	5,000	0	0	69,756	1,025,270	3,000	10,369,886
Materials and Services	6,082,807	0	5,823,073	354,684	340,709	0	253,391	4,861,873	332,000	18,048,537
Other Expenses (Net of Waivers)	19,365	9,680,000	1,075,670	0	0	0	0	341,050	15,000	11,131,085
Capital Outlay	80,000	0	1,634,993	455,000	1,392,137	0	10,000	110,000	50,000	3,732,130
Debt Service	3,535,000	0	0	0	0	4,342,665	0	361,459	0	8,239,124
Transfers	4,685,105	0	1,251,000	250,000	250,000	0	0	953,270	30,000	7,419,375
Contingency	0	0	0	0	0	0	0	0	0	0
Unappropriated Fund Balance	1,800,000	0	600,000	0	0	63,704	0	40,000	0	2,503,704
Total Requirements	34,232,427	9,745,000	16,688,947	1,074,684	1,982,846	4,406,369	425,749	9,286,694	440,000	78,282,716

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 2026 - 2027

<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Actual</u>	<u>2025-2026</u> <u>Adjusted Budget</u>		<u>2026-2027</u> <u>Recommended</u>	<u>2026-2027</u> <u>Approved</u>	<u>2026-2027</u> <u>Adopted</u>
<u>RESOURCES:</u>						
-3,825,491	-4,755,958		31 Fund Balance			
-9,255,725	-9,687,728	-9,812,836	41 State Revenues	-9,768,459	-9,768,459	
-9,119	-10,603	-3,500	42 Federal Revenues	-3,500	-3,500	
-7,273,157	-7,498,234	-7,728,039	43 Local Revenues	-8,002,360	-8,002,360	
-5,357,177	-5,959,530	-6,219,100	44 Tuition And Fee Revenues	-6,471,517	-6,471,517	
-880,263	-835,947	-737,505	45 Other Revenues	-633,424	-633,424	
-1,500,000		-3,500,000	45 Loan Proceeds	-3,500,000	-3,500,000	
-182,327	-189,515	-1,977,295	48 Transfer From Other Funds	-2,343,118	-2,343,118	
		-3,445,460	49 Fund Balance	-3,510,049	-3,510,049	
-28,283,260	-28,937,515	-33,423,735		-34,232,427	-34,232,427	
<u>REQUIREMENTS:</u>						
10,178,993	10,026,666	10,983,304	51 Personnel Services	11,083,944	11,083,944	
5,603,492	5,534,603	6,884,815	52 Payroll Costs/Benefits	6,946,206	6,946,206	
4,796,692	5,263,200	5,965,881	53 Materials And Services	6,082,807	6,082,807	
7,501	17,306	34,600	55 Other Expenses	19,365	19,365	
18,574	71,594	80,000	57 Equipment	80,000	80,000	
2,922,050	2,605,499	4,140,135	59 Transfers	4,685,105	4,685,105	
4,755,958	3,879,418	1,800,000	59 Unappropriated Fund Balance	1,800,000	1,800,000	
	1,539,229	3,535,000	60 Debt Service	3,535,000	3,535,000	
28,283,260	28,937,515	33,423,735		34,232,427	34,232,427	

**SOUTHWESTERN OREGON COMMUNITY COLLEGE DISTRICT
GENERAL FUND PROPERTY TAX SUMMARY
FY2026-2027**

2025-2026 Adjusted BUDGET		RECOMMENDED FY2026-2027 BUDGET	APPROVED FY2026-2027 BUDGET	ADOPTED FY2026-2027 BUDGET	% INCREASE (DECREASE) FROM PRIOR YEAR
	<u>EXPENDITURES:</u>				
\$17,868,119	Personnel Services	\$18,030,150	\$18,030,150		0.91%
6,000,481	Materials and Services	6,102,172	6,102,172		1.69%
80,000	Capital Outlay	80,000	80,000		0.00%
3,535,000	Debt Service	3,535,000	3,535,000		0.00%
4,140,135	Transfers to Other Funds	4,685,105	4,685,105		13.16%
0	Contingency	0	0		0.00%
31,623,735	Total Expenditures	32,432,427	32,432,427	0	2.56%
1,800,000	Unappropriated End. Balance	1,800,000	1,800,000		0.00%
33,423,735	Total Budget Requirements	34,232,427	34,232,427	0	2.42%
25,695,696	Less Available Revenues	26,230,067	26,230,067		2.08%
<u>\$7,728,039</u>	Property taxes required to Balance Budget	<u>\$8,002,360</u>	<u>\$8,002,360</u>	<u>\$0</u>	<u>3.55%</u>
	<u>Property Tax Projection:</u>				
7,888,510	Anticipated Property Taxes	8,174,520	8,174,520		3.63%
254,357	Add: Prior Year Taxes	259,831	259,831		2.15%
58,482	Add: Other Taxes	58,481	58,481		0.00%
8,201,349	Total	8,492,832	8,492,832	0	3.55%
473,310	Less: Allowance for Uncol. Taxes	490,472	490,472		3.63%
<u>7,728,039</u>	Projected Net Tax Revenues	<u>8,002,360</u>	<u>8,002,360</u>	<u>0</u>	<u>3.55%</u>

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

	<u>Est. Assessed Value</u>
	<u>FY2026-2027</u>
Coos County	\$7,137,770,588
Curry County	4,105,415,230
Douglas County	636,854,944
Totals	\$11,880,040,762

**Southwestern Oregon Community College
2026-2027**

Cost Center -- 1101 Fine Arts

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
-1,018	-3,159	-3,100	45003 Supplies Sales	-3,100	-3,100	
-1,018	-3,159	-3,100		-3,100	-3,100	
-1,018	-3,159	-3,100		-3,100	-3,100	
86,100	86,011	86,011	51211 FT Faculty	89,572	89,572	
	703		51212 FT Faculty Overloads			
100			51215 FT Faculty Field Exp			
12,205	13,844	10,701	51311 PT Faculty			
641	1,132	2,500	51319 Art Models	5,000	5,000	
99,046	101,690	99,212		94,572	94,572	
FTE: 1.21	1.24	1.09		FTE: 1.17	1.17	
16,541	17,230		52105 Employee Health Insurance			
3,400	3,400		52106 HSA Employer Contributions			
11	22		52107 EAP			
258	270		52108 LT Disability Insurance			
118	118		52109 Life Insurance			
287	293		52110 Workers Compensation			
13,923	14,996		52111 PERS Debt Service			
10,090	10,665		52112 PERS Retirement			
399	358		52113 Unemployment Expense			
8,267	8,535		52120 Taxes			
53,292	55,887					
1,744	2,509	1,559	53111 General Supplies	2,239	2,239	
2,649	2,849	4,896	53118 Class & Lab Supplies	3,485	3,485	
		68	53370 Insurance			

Southwestern Oregon Community College
2026-2027

Cost Center -- 1101 Fine Arts

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
2,674	2,853	3,100	53410 Materials for Resale	3,100	3,100	
986	385	212	53509 IMC Printing/Copies			
		20	53610 Equipment Repair	1,000	1,000	
<u>8,053</u>	<u>8,596</u>	<u>9,855</u>		<u>9,824</u>	<u>9,824</u>	
 <u>160,391</u>	 <u>166,172</u>	 <u>109,067</u>		 <u>104,396</u>	 <u>104,396</u>	
<u>159,373</u>	<u>163,013</u>	<u>105,967</u>		<u>101,296</u>	<u>101,296</u>	

BUDGET SALARY DETAIL
2026-2027

COST CENTER: FINE ARTS - COOS CAMPUS

POSITION	FTE	AMOUNT
ART MODELS	0.17	5000
FACULTY FT	1.00	89572
	1.17	94572

**Southwestern Oregon Community College
2026-2027**

Cost Center -- 1102 Music

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
	-900	-25,000	44560 Registration Fees	-25,000	-25,000	
	-900	-25,000		-25,000	-25,000	
	-900	-25,000		-25,000	-25,000	
		5,500	51221 Performance Study			
1,975	7,875	7,425	51311 PT Faculty			
		18,000	51321 PT Perf. Study	21,000	21,000	
1,975	7,875	30,925		21,000	21,000	
FTE: 0.03	0.13	0.63		FTE: 0.72	0.72	
6	23		52110 Workers Compensation			
8	28		52113 Unemployment Expense			
163	640		52120 Taxes			
177	691					
249	711	473	53111 General Supplies	966	966	
		42	53129 Awards & Trophies	145	145	
			53211 Operational Travel	200	200	
1,954	2,073	2,000	53331 Dues & Fees	1,304	1,304	
	1,943	2,146	53357 Contracted Services & Speakers	1,932	1,932	
2,204	4,728	4,661		4,547	4,547	
4,356	13,293	35,586		25,547	25,547	
4,356	12,393	10,586		547	547	

BUDGET SALARY DETAIL
2026-2027

COST CENTER: MUSIC - COOS CAMPUS

POSITION	FTE	AMOUNT
PT PERFORMANCE STUDY	0.72	21000
	0.72	21000

**Southwestern Oregon Community College
2026-2027**

Cost Center -- 1103 Speech

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
82,700	92,127	86,011	51211 FT Faculty	89,572	89,572	
4,400	3,853		51212 FT Faculty Overloads			
11,051	17,600		51213 FT Summer Faculty			
5,867			51218 FT Other Faculty			
31,900	36,300	23,400	51311 PT Faculty			
2,028			51314 PT Summer Faculty			
<u>137,945</u>	<u>149,881</u>	<u>109,411</u>		<u>89,572</u>	<u>89,572</u>	
FTE: 1.55	1.59	1.00		FTE: 1.00	1.00	
23,461	24,390		52105 Employee Health Insurance			
3,400	3,400		52106 HSA Employer Contributions			
11	22		52107 EAP			
247	267		52108 LT Disability Insurance			
118	118		52109 Life Insurance			
398	430		52110 Workers Compensation			
20,439	22,079		52111 PERS Debt Service			
14,618	15,597		52112 PERS Retirement			
555	524		52113 Unemployment Expense			
<u>11,283</u>	<u>12,395</u>	<u></u>	52120 Taxes	<u></u>	<u></u>	
74,530	79,221					
85	42	193	53111 General Supplies	193	193	
	1		53112 Postage & Shipping			

Southwestern Oregon Community College
2026-2027

Cost Center -- 1103 Speech

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
302	2,496	2,312	53509 IMC Printing/Copies			
388	2,538	2,505		193	193	
212,863	231,640	111,916		89,765	89,765	
212,863	231,640	111,916		89,765	89,765	

BUDGET SALARY DETAIL
2026-2027

COST CENTER: SPEECH - COOS CAMPUS

POSITION	FTE	AMOUNT
FACULTY FT	1.00	89572
	1.00	89572

**Southwestern Oregon Community College
2026-2027**

Cost Center -- 1104 Foreign Language

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
13,600	15,075	5,250	51311 PT Faculty			
13,600	15,075	5,250				
FTE: 0.22	0.24			FTE:		
40	44		52110 Workers Compensation			
1,095	2,261		52111 PERS Debt Service			
741	1,357		52112 PERS Retirement			
54	57		52113 Unemployment Expense			
1,106	1,226		52120 Taxes			
3,036	4,944					
52		193	53111 General Supplies	193	193	
52		193		193	193	
16,688	20,019	5,443		193	193	
16,688	20,019	5,443		193	193	

**Southwestern Oregon Community College
2026-2027**

Cost Center -- 1105 English

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
202,200	210,033	210,033	51211 FT Faculty	220,716	220,716	
5,911	3,457		51212 FT Faculty Overloads			
9,116	19,631		51213 FT Summer Faculty			
600	803		51218 FT Other Faculty			
62,800	53,775	42,975	51311 PT Faculty			
9,169	9,225	10,625	51314 PT Summer Faculty			
<u>289,797</u>	<u>296,923</u>	<u>263,633</u>		<u>220,716</u>	<u>220,716</u>	
FTE: 4.16	4.02	3.00		FTE: 3.00	3.00	
38,975	40,578		52105 Employee Health Insurance			
6,800	6,800		52106 HSA Employer Contributions			
32	65		52107 EAP			
595	650		52108 LT Disability Insurance			
353	353		52109 Life Insurance			
835	856		52110 Workers Compensation			
41,927	42,622		52111 PERS Debt Service			
22,806	22,504		52112 PERS Retirement			
1,163	1,042		52113 Unemployment Expense			
<u>22,889</u>	<u>23,689</u>		52120 Taxes			
136,375	139,157					
180	150	773	53111 General Supplies	773	773	
10			53112 Postage & Shipping			
		83	53211 Operational Travel	83	83	

Southwestern Oregon Community College
2026-2027

Cost Center -- 1105 English

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
6,315	7,650	3,619	53509 IMC Printing/Copies			
6,504	7,800	4,475		856	856	
432,676	443,881	268,108		221,572	221,572	
432,676	443,881	268,108		221,572	221,572	

BUDGET SALARY DETAIL
2026-2027

COST CENTER: ENGLISH - COOS CAMPUS

POSITION	FTE	AMOUNT
FACULTY FT	1.00	75572
FACULTY FT	1.00	71572
FACULTY FT	1.00	73572
	3.00	220716

**Southwestern Oregon Community College
2026-2027**

Cost Center -- 1106 History & Political Science

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
84,400		63,572	51211 FT Faculty	63,572	63,572	
	10,500	2,906	51311 PT Faculty			
<u>84,400</u>	<u>10,500</u>	<u>66,478</u>		<u>63,572</u>	<u>63,572</u>	
FTE: 1.00	0.17	1.00		FTE: 1.00	1.00	
23,461			52105 Employee Health Insurance			
3,400			52106 HSA Employer Contributions			
11			52107 EAP			
252			52108 LT Disability Insurance			
118			52109 Life Insurance			
283	18		52110 Workers Compensation			
14,645	1,575		52111 PERS Debt Service			
10,847	1,066		52112 PERS Retirement			
394	36		52113 Unemployment Expense			
7,691	849		52120 Taxes			
<u>61,101</u>	<u>3,545</u>					
23		459	53111 General Supplies	193	193	
1,502			53509 IMC Printing/Copies			
<u>1,524</u>		<u>459</u>		<u>193</u>	<u>193</u>	
<u>147,026</u>	<u>14,045</u>	<u>66,937</u>		<u>63,765</u>	<u>63,765</u>	
147,026	14,045	66,937		63,765	63,765	

BUDGET SALARY DETAIL
2026-2027

COST CENTER: HISTORY & POLITICAL SCIENCE - COOS CAMPUS

POSITION	FTE	AMOUNT
FACULTY FT	1.00	63572
	1.00	63572

**Southwestern Oregon Community College
2026-2027**

Cost Center -- 1110 Human Development

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
162,000	117,215	104,933	51211 FT Faculty	109,278	109,278	
162,000	117,215	104,933		109,278	109,278	
FTE: 2.00	1.40	1.00		FTE: 1.00	1.00	
38,326	23,118		52105 Employee Health Insurance-Employ			
6,800	5,100		52106 HSA Employer Contributions			
22	29		52107 EAP			
483	328		52108 LT Disability Insurance			
235	147		52109 Life Insurance			
470	340		52110 Workers Compensation			
24,300	17,582		52111 PERS Debt Service			
15,577	12,027		52112 PERS Retirement			
648	395		52113 Unemployment Expense			
13,034	9,432		52120 Employer PR Taxes			
99,895	68,498					
	455	408	53509 IMC Printing/Copies			
	455	408				
261,895	186,168	105,341		109,278	109,278	
261,895	186,168	105,341		109,278	109,278	

BUDGET SALARY DETAIL
2026-2027

COST CENTER: HUMAN DEVELOPMENT - COOS CAMPUS

POSITION	FTE	AMOUNT
FACULTY FT	1.00	109278
	1.00	109278

Southwestern Oregon Community College
2026-2027

Cost Center -- 1205 Computer Tech

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
65,700	68,011	68,011	51211 FT Faculty			
6,880	13,058		51212 FT Faculty Overloads			
100	200		51215 FT Faculty Field Exp			
	1,645		51218 FT Other Faculty			
23,641	20,300	20,800	51311 PT Faculty			
2,755			51314 PT Summer Faculty			
<u>99,075</u>	<u>103,214</u>	<u>88,811</u>				
FTE: 1.43	1.33	1.00	FTE:			
11,791	16,608		52105 Employee Health Insurance			
11	22		52107 EAP			
193	210		52108 LT Disability Insurance			
118	118		52109 Life Insurance			
286	331		52110 Workers Compensation			
13,740	16,150		52111 PERS Debt Service			
7,879	8,974		52112 PERS Retirement			
397	413		52113 Unemployment Expense			
<u>7,899</u>	<u>9,196</u>		52120 Taxes			
42,314	52,020					
		97	53111 General Supplies	97	97	
	27	193	53118 Class & Lab Supplies	193	193	
		<u>478</u>	53331 Dues & Fees			
	<u>27</u>	<u>768</u>		<u>290</u>	<u>290</u>	
<u>141,389</u>	<u>155,260</u>	<u>89,579</u>		<u>290</u>	<u>290</u>	
141,389	155,260	89,579		290	290	

Southwestern Oregon Community College
2026-2027

Cost Center -- 1207 Honors Program

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	Actual	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
		750	53217 Field Trip	750	750	
		100	53331 Dues and Fees	100	100	
		<u>850</u>		<u>850</u>	<u>850</u>	
		<u>850</u>		<u>850</u>	<u>850</u>	
		<u>850</u>		<u>850</u>	<u>850</u>	

**Southwestern Oregon Community College
2026-2027**

Cost Center -- 1209 Business

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
143,300	148,022	148,022	51211 FT Faculty	155,144	155,144	
36,880	15,035		51212 FT Faculty Overloads			
26,702	27,360	19,630	51213 FT Summer Faculty			
700	900	100	51215 FT Faculty Field Exp			
	281		51218 FT Other Faculty			
30,975	35,700	24,850	51311 PT Faculty			
238,557	227,299	192,602		155,144	155,144	
FTE: 2.50	2.58	2.00		FTE: 2.00	2.00	
40,002	44,520		52105 Employee Health Insurance			
6,800	6,800		52106 HSA Employer Contributions			
22	47		52107 EAP			
424	495		52108 LT Disability Insurance			
235	255		52109 Life Insurance			
688	689		52110 Workers Compensation			
32,835	31,840		52111 PERS Debt Service			
17,404	16,811		52112 PERS Retirement			
961	848		52113 Unemployment Expense			
18,750	18,962		52120 Taxes			
118,121	121,267					
		193	53111 General Supplies	193	193	
156			53319 Meeting Expenses			

Southwestern Oregon Community College
2026-2027

Cost Center -- 1209 Business

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
6,145	2,776	414	53509 IMC Printing/Copies			
6,301	2,776	607		193	193	
362,979	351,342	193,209		155,337	155,337	
362,979	351,342	193,209		155,337	155,337	

BUDGET SALARY DETAIL
2026-2027

COST CENTER: BUSINESS - COOS CAMPUS

POSITION	FTE	AMOUNT
FACULTY FT	1.00	71572
FACULTY FT	1.00	83572
	2.00	155144

**Southwestern Oregon Community College
2026-2027**

Cost Center -- 1302 Chemistry

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
64,000	66,516	66,011	51211 FT Faculty	69,572	69,572	
	2,863		51212 FT Faculty Overloads			
10,468	11,089	13,432	51213 FT Summer Faculty			
550	385		51215 FT Faculty Field Exp			
657	89		51218 FT Other Faculty			
15,719	15,719	10,479	51311 PT Faculty			
91,394	96,661	89,922		69,572	69,572	
FTE: 1.25	1.25	1.00		FTE: 1.00	1.00	
8,192	8,094		52105 Employee Health Insurance			
1,700	1,700		52106 HSA Employer Contributions			
11	22		52107 EAP			
188	204		52108 LT Disability Insurance			
118	118		52109 Life Insurance			
263	279		52110 Workers Compensation			
13,622	14,411		52111 PERS Debt Service			
7,192	7,609		52112 PERS Retirement			
368	341		52113 Unemployment Expense			
7,230	7,735		52120 Taxes			
38,883	40,512					
920	1,367	1,408	53111 General Supplies	1,256	1,256	
		331	53112 Postage & Shipping	483	483	
5,650	5,923	6,080	53118 Class & Lab Supplies	6,080	6,080	
		671	53151 Gasoline/Fuel/Propane	671	671	
221			53357 Contracted Services & Speakers			

Southwestern Oregon Community College
2026-2027

Cost Center -- 1302 Chemistry

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
2	100	60	53509 IMC Printing/Copies			
6,794	7,390	8,550		8,490	8,490	
137,070	144,563	98,472		78,062	78,062	
137,070	144,563	98,472		78,062	78,062	

BUDGET SALARY DETAIL
2026-2027

COST CENTER: CHEMISTRY - COOS CAMPUS

POSITION	FTE	AMOUNT
FACULTY FT	1.00	69572
	1.00	69572

**Southwestern Oregon Community College
2026-2027**

Cost Center -- 1304 Mathematics

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
348,900	364,055	364,055	51211 FT Faculty	224,716	224,716	
14,862	9,129		51212 FT Faculty Overloads			
40,964	38,826	41,749	51213 FT Summer Faculty			
101	302		51218 FT Other Faculty			
31,963	27,400	25,000	51311 PT Faculty			
2,282	2,613	2,100	51314 PT Summer Faculty			
<u>439,071</u>	<u>442,325</u>	<u>432,904</u>		<u>224,716</u>	<u>224,716</u>	
FTE: 5.55	5.48	5.00		FTE: 3.00	3.00	
84,336	87,606		52105 Employee Health Insurance			
10,200	10,200		52106 HSA Employer Contributions			
54	108		52107 EAP			
1,030	1,126		52108 LT Disability Insurance			
588	588		52109 Life Insurance			
1,262	1,274		52110 Workers Compensation			
65,296	65,910		52111 PERS Debt Service			
37,605	37,900		52112 PERS Retirement			
1,766	1,545		52113 Unemployment Expense			
<u>33,949</u>	<u>34,529</u>		52120 Taxes			
236,086	240,786					
46		628	53111 General Supplies	628	628	
		145	53113 Software < \$5,000	145	145	
	755	1,900	53211 Operational Travel	1,900	1,900	
	706		53216 Staff Development Travel			

Southwestern Oregon Community College
2026-2027

Cost Center -- 1304 Mathematics

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
7,513	6,031	2,053	53509 IMC Printing/Copies			
7,559	7,492	4,726		2,673	2,673	
682,716	690,603	437,630		227,389	227,389	
682,716	690,603	437,630		227,389	227,389	

BUDGET SALARY DETAIL
2026-2027

COST CENTER: MATHEMATICS - COOS CAMPUS

POSITION	FTE	AMOUNT
FACULTY FT	1.00	77572
FACULTY FT	1.00	73572
FACULTY FT	1.00	73572
	3.00	224716

**Southwestern Oregon Community College
2026-2027**

Cost Center -- 1305 Earth Sciences

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
64,000	66,011	66,011	51211 FT Faculty	69,572	69,572	
5,478	5,269		51212 FT Faculty Overloads			
100			51215 FT Faculty Field Exp			
357			51218 FT Other Faculty			
18,363	15,624	11,116	51311 PT Faculty			
2,066	2,100	3,486	51314 PT Summer Faculty			
<u>90,364</u>	<u>89,004</u>	<u>80,613</u>		<u>69,572</u>	<u>69,572</u>	
FTE: 1.33	1.29	1.00		FTE: 1.00	1.00	
11,036	10,602		52105 Employee Health Insurance			
11	24		52107 EAP			
188	208		52108 LT Disability Insurance			
118	118		52109 Life Insurance			
262	258		52110 Workers Compensation			
13,650	13,351		52111 PERS Debt Service			
7,790	7,615		52112 PERS Retirement			
362	317		52113 Unemployment Expense			
<u>7,346</u>	<u>7,175</u>		52120 Taxes			
40,762	39,668					
	188	757	53111 General Supplies	1,135	1,135	
250	426	378	53118 Class & Lab Supplies			
	99	373	53211 Operational Travel	373	373	
	243	395	53217 Field Trip	395	395	
		436	53219 Out of State Travel	436	436	
		1,100	53312 Outside Printing Services	1,100	1,100	
514	631	631	53509 IMC Printing/Copies			
2,024	599	500	53515 Motor Pool	500	500	

**Southwestern Oregon Community College
2026-2027**

Cost Center -- 1305 Earth Sciences

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
1,363	3,014	4,500	53518 Bus - Southwestern	4,500	4,500	
4,151	5,199	9,070		8,439	8,439	
135,276	133,872	89,683		78,011	78,011	
135,276	133,872	89,683		78,011	78,011	

BUDGET SALARY DETAIL
2026-2027

COST CENTER: EARTH SCIENCES - COOS CAMPUS

POSITION	FTE	AMOUNT
FACULTY FT	1.00	69572
	1.00	69572

**Southwestern Oregon Community College
2026-2027**

Cost Center -- 1310 Tutorial

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
22,572	28,105	16,905	51311 PT Faculty			
63,510	81,969	62,000	51317 Tutors	74,500	74,500	
86,081	110,074	78,905		74,500	74,500	
FTE: 2.59	3.33	2.10		FTE: 2.55	2.55	
			52107 EAP			
	2		52108 LT Disability Insurance			
	2		52109 Life Insurance			
250	324		52110 Workers Compensation			
696	1,083		52111 PERS Debt Service			
476	669		52112 PERS Retirement			
302	310		52113 Unemployment Expense			
6,214	7,089		52120 Taxes			
7,938	9,479					
335	476	715	53111 General Supplies	715	715	
	300	300	53137 Catering/Meals	300	300	
	66	357	53509 IMC Printing/Copies			
335	842	1,372		1,015	1,015	
94,354	120,396	80,277		75,515	75,515	
94,354	120,396	80,277		75,515	75,515	

BUDGET SALARY DETAIL
2026-2027

COST CENTER: TUTORIAL - COOS CAMPUS

POSITION	FTE	AMOUNT
TUTORS	2.55	74500
	2.55	74500

Southwestern Oregon Community College
2026-2027

Cost Center -- 1311 Physics

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
69,100	72,114	72,011	51211 FT Faculty	83,885	83,885	
12,762	9,320		51212 FT Faculty Overloads			
	10,712		51213 FT Summer Faculty			
385			51215 FT Faculty Field Exp			
391	596		51218 FT Faculty Other			
4,796	4,731	8,522	51311 PT Faculty			
87,435	97,473	80,533		83,885	83,885	
FTE: 1.08	1.08	1.00		FTE: 1.00	1.00	
7,767	8,094		52105 Employee Health Insurance-Employ			
1,700	1,700		52106 HSA Employer Contributions			
11	22		52107 EAP			
204	223		52108 LT Disability Insurance			
118	118		52109 Life Insurance			
251	281		52110 Workers Compensation			
12,286	13,824		52111 PERS Debt Service			
6,487	7,299		52112 PERS Retirement			
349	343		52113 Unemployment Expense			
6,933	7,798		52120 Taxes			
36,105	39,700					
129	165	290	53111 General Supplies	290	290	
9		8	53112 Postage & Shipping			
4,326	3,214	5,107	53118 Class & Lab Supplies	5,107	5,107	
	190		53211 Operational Travel			
	254		53331 Dues & Fees			
356	248	500	53357 Contracted Services & Speakers	500	500	
833	1,329	286	53509 IMC Printing/Copies			

Southwestern Oregon Community College
2026-2027

Cost Center -- 1311 Physics

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
38	25		53520 Rental Vehicle			
5,691	5,425	6,191		5,897	5,897	
129,231	142,598	86,724		89,782	89,782	
129,231	142,598	86,724		89,782	89,782	

BUDGET SALARY DETAIL
2026-2027

COST CENTER: PHYSICS - COOS CAMPUS

POSITION	FTE	AMOUNT
FT FACULTY	1.00	83885
	1.00	83885

**Southwestern Oregon Community College
2026-2027**

Cost Center -- 1312 Anthropology & Sociology

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
65,700	65,852	62,011	51211 FT Faculty	65,572	65,572	
	2,646		51212 FT Faculty Overloads			
6,475			51213 FT Summer Faculty			
4,447	354		51218 FT Other Faculty			
21,750	15,450	7,500	51311 PT Faculty			
2,066	2,100	2,800	51314 PT Summer Faculty			
<u>100,438</u>	<u>86,402</u>	<u>72,311</u>		<u>65,572</u>	<u>65,572</u>	
FTE: 1.38	1.28	1.00		FTE: 1.00	1.00	
30,586	23,445		52105 Employee Health Insurance-Employ			
3,400			52106 HSA Employer Contributions			
11	24		52107 EAP			
193	197		52108 LT Disability Insurance			
118	118		52109 Life Insurance			
321	251		52110 Workers Compensation			
15,841	6,148		52111 PERS Debt Service			
8,966	3,648		52112 PERS Retirement			
447	301		52113 Unemployment Expense			
<u>8,741</u>	<u>6,856</u>	<u></u>	52120 Employer PR Taxes	<u></u>	<u></u>	
68,623	40,988					
420	360	193	53111 General Supplies	193	193	
16			53112 Postage & Shipping			

Southwestern Oregon Community College
2026-2027

Cost Center -- 1312 Anthropology & Sociology

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
1,301	1,040	956	53509 IMC Printing/Copies			
1,737	1,401	1,149		193	193	
170,798	128,790	73,460		65,765	65,765	
170,798	128,790	73,460		65,765	65,765	

BUDGET SALARY DETAIL
2026-2027

COST CENTER: ANTHROPOLOGY & SOCIOLOGY - COOS CAMPUS

POSITION	FTE	AMOUNT
FACULTY FT	1.00	65572
	1.00	65572

**Southwestern Oregon Community College
2026-2027**

Cost Center -- 1313 Psychology

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
144,100	150,243	150,022	51211 FT Faculty	83,572	83,572	
2,720	2,845		51212 FT Faculty Overloads			
	100		51215 FT Faculty Field Exp			
8,560	1,419		51218 FT Other Faculty			
11,350	33,575	18,518	51311 PT Faculty			
3,327	1,575	1,575	51314 PT Summer Faculty			
<u>170,057</u>	<u>189,757</u>	<u>170,115</u>		<u>83,572</u>	<u>83,572</u>	
FTE: 2.24	2.57	2.00		FTE: 1.00	1.00	
45,964	49,172		52105 Employee Health Insurance-Employ			
3,400	3,400		52106 HSA Employer Contributions			
20	43		52107 EAP			
407	468		52108 LT Disability Insurance			
216	235		52109 Life Insurance			
459	547		52110 Workers Compensation			
16,647	24,043		52111 PERS Debt Service			
8,856	12,695		52112 PERS Retirement			
637	663		52113 Unemployment Expense			
<u>12,486</u>	<u>14,991</u>	<u></u>	52120 Employer PR Taxes	<u></u>	<u></u>	
89,091	106,258					
22	303	386	53111 General Supplies	386	386	
38	325		53211 Operational Travel			
	3,300	7	53509 IMC Printing/Copies			

Southwestern Oregon Community College
2026-2027

Cost Center -- 1313 Psychology

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
<u>59</u>	<u>32</u>	<u>393</u>	53520 Rental Vehicle	<u>386</u>	<u>386</u>	
<u>259,208</u>	<u>299,973</u>	<u>170,508</u>		<u>83,958</u>	<u>83,958</u>	
<u>259,208</u>	<u>299,973</u>	<u>170,508</u>		<u>83,958</u>	<u>83,958</u>	

BUDGET SALARY DETAIL
2026-2027

COST CENTER: PSYCHOLOGY - COOS CAMPUS

POSITION	FTE	AMOUNT
FACULTY FT	1.00	83572
	1.00	83572

**Southwestern Oregon Community College
2026-2027**

Cost Center -- 1315 Allied Health Biological Science

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
143,300	150,022	150,022	51211 FT Faculty	157,144	157,144	
19,102	20,210		51212 FT Faculty Overloads			
	41,207	21,258	51213 FT Summer Faculty			
346			51218 FT Other Faculty			
3,075	1,650		51311 PT Faculty			
2,340		1,308	51314 PT Summer Faculty			
<u>168,163</u>	<u>213,090</u>	<u>172,588</u>		<u>157,144</u>	<u>157,144</u>	
FTE: 2.09	2.03	2.00		FTE: 2.00	2.00	
41,564	42,973		52105 Employee Health Insurance-Employ			
3,400	3,400		52106 HSA Employer Contributions			
22	46		52107 EAP			
424	468		52108 LT Disability Insurance			
235	235		52109 Life Insurance			
485	616		52110 Workers Compensation			
24,854	31,628		52111 PERS Debt Service			
15,761	20,142		52112 PERS Retirement			
672	753		52113 Unemployment Expense			
<u>13,122</u>	<u>16,766</u>	<u></u>	52120 Employer PR Taxes	<u></u>	<u></u>	
100,540	117,028					
163	144	13	53111 General Supplies	290	290	
		14	53117 Computer Supplies	145	145	
3,494	3,411	3,354	53118 Class & Lab Supplies	3,580	3,580	
	1,682	2,757	53321 Purchased Services	2,750	2,750	
110	110	111	53331 Dues & Fees	64	64	

Southwestern Oregon Community College
2026-2027

Cost Center -- 1315 Allied Health Biological Science

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
7,758	3,983	1,472	53509 IMC Printing/Copies			
11,525	9,330	7,721		6,829	6,829	
280,228	339,447	180,309		163,973	163,973	
280,228	339,447	180,309		163,973	163,973	

BUDGET SALARY DETAIL
2026-2027

COST CENTER: ALLIED HEALTH BIOLOGICAL SCIENCE - COOS CAMPUS

POSITION	FTE	AMOUNT
FACULTY FT	1.00	89572
FACULTY FT	1.00	67572
	2.00	157144

**Southwestern Oregon Community College
2026-2027**

Cost Center -- 1316 General Biological Science

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
121,000	128,022	128,022	51211 FT Faculty	198,716	198,716	
10,906	4,916		51212 FT Faculty Overloads			
27,998	16,069	26,460	51213 FT Summer Faculty			
350			51215 FT Faculty Field Exp			
1,807			51218 FT Other Faculty			
5,478	13,571	5,229	51311 PT Faculty			
21,201	30,109	33,481	51415 PT 20HR Classified	35,271	35,271	
	300		51421 Classified Other Pay	600	600	
<u>188,740</u>	<u>192,986</u>	<u>193,192</u>		<u>234,587</u>	<u>234,587</u>	
FTE: 2.87	3.00	2.78		FTE: 3.78	3.78	
48,619	54,564		52105 Employee Health Insurance-Employ			
3,683	3,400		52106 HSA Employer Contributions			
31	68		52107 EAP			
160	435		52108 LT Disability Insurance			
98	255		52109 Life Insurance			
518	554		52110 Workers Compensation			
19,723	28,886		52111 PERS Debt Service			
10,414	15,293		52112 PERS Retirement			
722	678		52113 Unemployment Expense			
<u>14,147</u>	<u>15,412</u>		52120 Employer PR Taxes			
98,116	119,545					
346	121	88	53111 General Supplies	193	193	
1			53112 Postage & Shipping			
		20	53117 Computer Supplies	97	97	
2,287	2,067	2,804	53118 Class & Lab Supplies	2,390	2,390	
5,259	1,540	2,198	53321 Purchased Services	2,480	2,480	

Southwestern Oregon Community College
2026-2027

Cost Center -- 1316 General Biological Science

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
		42	53331 Dues & Fees	42	42	
2,486	6,935	2,334	53509 IMC Printing/Copies			
24	33		53515 Motor Pool			
<u>10,496</u>	<u>10,697</u>	<u>7,486</u>		<u>5,202</u>	<u>5,202</u>	
 <u>297,352</u>	 <u>323,228</u>	 <u>200,678</u>		 <u>239,789</u>	 <u>239,789</u>	
297,352	323,228	200,678		239,789	239,789	

BUDGET SALARY DETAIL
2026-2027

COST CENTER: GENERAL BIOLOGICAL SCIENCE - COOS CAMPUS

POSITION	FTE	AMOUNT
FACULTY FT	1.00	67572
FACULTY FT	1.00	67572
FACULTY FT	1.00	63572
PT 20HR CLASSIFIED	0.78	35271
	3.78	233987

Southwestern Oregon Community College
2026-2027

Cost Center -- 1400 Pharmacy Tech

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
<u>1,575</u>	<u>10,192</u>	<u>1,275</u>	51311 PT Faculty	<u> </u>	<u> </u>	
1,575	10,192	1,275				
FTE: 0.03 0.16 FTE:						
5	30		52110 Workers Compensation			
6	39		52113 Unemployment Expense			
<u>131</u>	<u>826</u>	<u> </u>	52120 Employer PR Taxes	<u> </u>	<u> </u>	
142	895					
		150	53211 Operational Travel	150	150	
		<u>125</u>	53319 Meeting Expenses	<u>125</u>	<u>125</u>	
		275		275	275	
<u>1,717</u>	<u>11,087</u>	<u>1,550</u>		<u>275</u>	<u>275</u>	
1,717	11,087	1,550		275	275	

Southwestern Oregon Community College
2026-2027

Cost Center -- 1402 Medical Assistant

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
20,088	21,363	15,150	51311 PT Faculty			
20,088	21,363	15,150				
FTE: 0.32	0.34		FTE:			
1,548			52105 Employee Health Insurance-Employ			
58	62		52110 Workers Compensation			
1,793	1,478		52111 PERS Debt Service			
1,013	780		52112 PERS Retirement			
80	77		52113 Unemployment Expense			
1,634	1,740		52120 Taxes			
6,127	4,137					
		145	53111 General Supplies	145		145
		193	53118 Class & Lab Supplies	193		193
		83	53211 Operational Travel	83		83
		290	53319 Meeting Expenses	290		290
		1,500	53321 Purchased Services	1,500		1,500
		800	53331 Dues & Fees	800		800
	3		53509 IMC Printing/Copies			
	3	3,011		3,011		3,011
26,214	25,502	18,161		3,011		3,011
26,214	25,502	18,161		3,011		3,011

**Southwestern Oregon Community College
2026-2027**

Cost Center -- 1403 Early Childhood Ed

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
62,400	64,011	64,011	51211 FT Faculty	63,572	63,572	
1,882	8,307		51212 FT Faculty Overloads			
3,056	6,453		51213 FT Summer Faculty			
19,050	20,700	31,950	51311 PT Faculty			
		1,650	51314 PT Summer Faculty			
<u>86,388</u>	<u>99,472</u>	<u>97,611</u>		<u>63,572</u>	<u>63,572</u>	
FTE: 1.31	1.33	1.00		FTE: 1.00	1.00	
10,288	10,575		52105 Employee Health Insurance-Employ			
11	20		52107 EAP			
182	168		52108 LT Disability Insurance			
118	98		52109 Life Insurance			
251	288		52110 Workers Compensation			
12,958	14,921		52111 PERS Debt Service			
7,344	8,381		52112 PERS Retirement			
346	355		52113 Unemployment Expense			
6,912	7,974		52120 Taxes			
<u>38,411</u>	<u>42,779</u>					
53	13		53111 General Supplies	200	200	
2	5		53112 Postage & Shipping			
			53118 Class & Lab Supplies	97	97	
			53135 Food Supplies	50	50	
100	591		53211 Operational Travel	1,000	1,000	
			53317 Facility/Equipment Rental	400	400	
			53331 Dues & Fees	800	800	

Southwestern Oregon Community College
2026-2027

Cost Center -- 1403 Early Childhood Ed

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
476	309		53509 IMC Printing/Copies			
630	919			2,547	2,547	
125,429	143,169	97,611		66,119	66,119	
125,429	143,169	97,611		66,119	66,119	

BUDGET SALARY DETAIL
2026-2027

COST CENTER: EARLY CHILDHOOD ED - COOS CAMPUS

POSITION	FTE	AMOUNT
FACULTY FT	1.00	63572
	1.00	63572

**Southwestern Oregon Community College
2026-2027**

Cost Center -- 1404 Physical Education

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
189,485	179,396	175,769	51211 FT Faculty	185,063	185,063	
15,399	18,256		51212 FT Faculty Overloads			
13,535	14,187	17,471	51213 FT Summer Faculty			
4,501	354		51218 FT Other Faculty			
78,342	48,022	65,460	51311 PT Faculty			
	1,040	2,100	51314 PT Summer Faculty			
	2,904		51326 PT Coaching			
32,568			51411 FT Classified			
333,829	264,158	260,800		185,063	185,063	
FTE: 4.87	3.45	2.61		FTE: 2.61	2.61	
55,309	34,677		52105 Employee Health Insurance-Employ			
9,095	5,177		52106 HSA Employer Contributions			
39	55		52107 EAP			
656	505		52108 LT Disability Insurance			
425	281		52109 Life Insurance			
988	766		52110 Workers Compensation			
50,701	37,597		52111 PERS Debt Service			
29,978	21,658		52112 PERS Retirement			
1,374	934		52113 Unemployment Expense			
27,326	21,333		52120 Taxes			
175,889	122,984					
2,677	973	4,381	53111 General Supplies	4,381	4,381	
	2,283		53321 Purchased Services			
45		4,930	53331 Dues & Fees	6,930	6,930	

Southwestern Oregon Community College
2026-2027

Cost Center -- 1404 Physical Education

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
529	853	450	53509 IMC Printing/Copies	450	450	
3,250	4,109	9,761		11,761	11,761	
512,968	391,252	270,561		196,824	196,824	
512,968	391,252	270,561		196,824	196,824	

BUDGET SALARY DETAIL
2026-2027

COST CENTER: PHYSICAL EDUCATION - COOS CAMPUS

POSITION	FTE	AMOUNT
FACULTY FT	0.87	65747
FACULTY FT	0.87	62268
FACULTY FT	0.87	57048
	2.61	185063

**Southwestern Oregon Community College
2026-2027**

Cost Center -- 1405 Nursing

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
-29,939	-30,705	-75,000	45003 Supplies Sales	-75,000	-75,000	
-29,939	-30,705	-75,000		-75,000	-75,000	
-29,939	-30,705	-75,000		-75,000	-75,000	
83,272	90,968	90,968	51111 FT Management	95,701	95,701	
238,585	266,044	328,055	51211 FT Faculty	343,860	343,860	
29,460	28,363		51212 FT Faculty Overloads			
346	589		51218 FT Other Faculty			
102,086	114,866	65,475	51311 PT Faculty			
1,880	2,100		51314 PT Summer Faculty			
36,019	41,728	42,266	51411 FT Classified	43,972	43,972	
100			51421 Classified Other Pay			
491,748	544,659	526,764		483,533	483,533	
FTE: 7.30	7.89	7.00		FTE: 7.00	7.00	
96,435	107,507		52105 Employee Health Insurance-Employ			
8,217	8,500		52106 HSA Employer Contributions			
59	129		52107 EAP			
1,067	1,178		52108 LT Disability Insurance			
647	676		52109 Life Insurance			
1,420	1,540		52110 Workers Compensation			
50,074	60,316		52111 PERS Debt Service			
26,439	31,903		52112 PERS Retirement			
2,014	1,888		52113 Unemployment Expense			
39,903	42,845		52120 Taxes			
226,276	256,483					

Southwestern Oregon Community College
2026-2027

Cost Center -- 1405 Nursing

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
398	285	5,270	53111 General Supplies	5,570	5,570	
240	278	565	53112 Postage & Shipping	265	265	
5,289	5,184	5,305	53118 Class & Lab Supplies	5,305	5,305	
	27	457	53137 Catering/Meals	457	457	
		7,774	53171 Equipment < \$5,000			
4,824	193	9,249	53211 Operational Travel	9,249	9,249	
5,429	3,582	11,766	53321 Purchased Services	25,659	25,659	
	675	707	53331 Dues & Fees	707	707	
30,635	30,705	75,000	53410 Materials for Resale	75,000	75,000	
3,054	4,286	2,568	53509 IMC Printing/Copies	2,568	2,568	
		500	53520 Rental Vehicle	500	500	
		6,405	53610 Equipment Repair	6,405	6,405	
<u>49,868</u>	<u>45,214</u>	<u>125,566</u>		<u>131,685</u>	<u>131,685</u>	
		6,119	57010 Equipment >\$5,000			
		6,119				
<u>767,893</u>	<u>846,356</u>	<u>658,449</u>		<u>615,218</u>	<u>615,218</u>	
<u>737,953</u>	<u>815,651</u>	<u>583,449</u>		<u>540,218</u>	<u>540,218</u>	

BUDGET SALARY DETAIL
2026-2027

COST CENTER: NURSING - COOS CAMPUS

POSITION	FTE	AMOUNT
CLASS SAL FT	1.00	43972
FACULTY FT	1.00	75572
FACULTY FT	1.00	65572
FACULTY FT	1.00	69572
FACULTY FT	1.00	63572
FACULTY FT	1.00	69572
MGMT SAL FT	1.00	95701
	7.00	483533

Southwestern Oregon Community College
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Cost Center -- 1406 Justice Services

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
22,075	24,275	21,300	51311 PT Faculty			
2,028		1,100	51314 PT Summer Faculty			
100			51315 PT Faculty Field Experience			
<u>24,203</u>	<u>24,275</u>	<u>22,400</u>				
FTE: 0.39	0.39			FTE:		
70	70		52110 Workers Compensation			
2,490	2,501		52111 PERS Debt Service			
1,566	1,572		52112 PERS Retirement			
66	62		52113 Unemployment Expense			
<u>1,950</u>	<u>1,966</u>		52120 Taxes			
6,143	6,171					
			53319 Meeting Expenses	250	250	
		100	53509 IMC Printing/Copies	100	100	
		<u>100</u>		<u>350</u>	<u>350</u>	
<u>30,346</u>	<u>30,446</u>	<u>22,500</u>		<u>350</u>	<u>350</u>	
30,346	30,446	22,500		350	350	

Southwestern Oregon Community College
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Cost Center -- 1407 Human Services

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
			51211 FT Faculty	73,572	73,572	
		3,775	51311 PT Faculty			
		<u>3,775</u>		<u>73,572</u>	<u>73,572</u>	
FTE:				1.00	1.00	
413		1	53509 IMC Printing/Copies			
413		1				
413		3,776		73,572	73,572	
413		3,776		73,572	73,572	

BUDGET SALARY DETAIL
2026-2027

COST CENTER: HUMAN SERVICES - COOS CAMPUS

POSITION	FTE	AMOUNT
FACULTY FT	1.00	73572
	1.00	73572

**Southwestern Oregon Community College
2026-2027**

Cost Center -- 1408 Emergency Medical Tech

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
	-395		44560 Registration Fees			
		-4,200	44690 Other Fees	-4,200	-4,200	
	-395	-4,200		-4,200	-4,200	
	-395	-4,200		-4,200	-4,200	
	960		51112 Other Management			
100,535	137,685	138,545	51211 FT Faculty	148,450	148,450	
9,443	9,106		51212 FT Faculty Overloads			
	600	200	51215 FT Faculty Field Exp			
311	3,031		51218 FT Other Faculty			
26,933			51220 FT Adjunct Faculty			
30,050	53,465	24,752	51311 PT Faculty			
		1,012	51314 PT Summer Faculty			
15,300			51316 PT Teachers Aids			
	600		51363 PT Faculty Other			
		1,000	51417 PT Casual/Temporary	1,000	1,000	
182,573	205,446	165,509		149,450	149,450	
FTE: 3.03	2.86	2.04		FTE: 2.03	2.03	
44,627	41,620		52105 Employee Health Insurance-Employ			
4,533	7,650		52106 HSA Employer Contributions			
20	43		52107 EAP			
326	422		52108 LT Disability Insurance			
216	235		52109 Life Insurance			
764	530		52110 Workers Compensation			
16,510	29,404		52111 PERS Debt Service			
9,026	15,612		52112 PERS Retirement			
697	732		52113 Unemployment Expense			

**Southwestern Oregon Community College
2026-2027**

Cost Center -- 1408 Emergency Medical Tech

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
13,883	17,110		52120 Taxes			
90,602	113,359					
1,690	1,080	2,391	53111 General Supplies	2,391	2,391	
	7		53112 Postage & Shipping			
12,164	9,203	9,208	53118 Class & Lab Supplies	18,408	18,408	
2,364	3,980	4,502	53119 Uniforms	4,002	4,002	
		3,700	53171 Equipment < \$5,000			
		900	53211 Operational Travel	900	900	
407		1,863	53219 Out of State Travel			
		290	53317 Facility/Equipment Rental	290	290	
15,601	13,930	15,354	53321 Purchased Services	17,354	17,354	
1,700	2,300	1,253	53331 Dues & Fees	1,253	1,253	
12,550	12,000	17,377	53363 Professional Services	12,240	12,240	
		487	53370 Insurance			
1,803	3,206	342	53509 IMC Printing/Copies			
		1,509	53515 Motor Pool	1,509	1,509	
266		120	53520 Rental Vehicle	120	120	
		3,000	53610 Equipment Repair	3,000	3,000	
		1,500	53620 Vehicle Repair	1,500	1,500	
48,546	45,706	63,796		62,967	62,967	
321,720	364,511	229,305		212,417	212,417	
321,720	364,116	225,105		208,217	208,217	

BUDGET SALARY DETAIL
2026-2027

COST CENTER: EMERGENCY MEDICAL TECH - COOS CAMPUS

POSITION	FTE	AMOUNT
FACULTY FT	1.00	63572
FACULTY FT	1.00	84878
PT CASUAL/TEMPORARY	0.03	1000
	2.03	149450

**Southwestern Oregon Community College
2026-2027**

Cost Center -- 1410 Digital Design

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
			51211 FT Faculty	63,572	63,572	
10,870	25,838	16,763	51311 PT Faculty			
	2,615	2,615	51314 PT Summer Faculty			
<u>10,870</u>	<u>28,452</u>	<u>19,378</u>		<u>63,572</u>	<u>63,572</u>	
FTE: 0.18	0.46			FTE: 1.00	1.00	
626			52105 Employee Health Insurance-Employ			
1			52107 EAP			
19			52108 LT Disability Insurance			
10			52109 Life Insurance			
32	83		52110 Workers Compensation			
2,270	2,481		52111 PERS Debt Service			
1,198	1,310		52112 PERS Retirement			
97	102		52113 Unemployment Expense			
<u>1,785</u>	<u>2,308</u>		52120 Employer PR Taxes			
6,037	6,283					
		193	53111 General Supplies	193	193	
		<u>93</u>	53118 Class & Lab Supplies	<u>193</u>	<u>193</u>	
		286		386	386	
<u>16,906</u>	<u>34,735</u>	<u>19,664</u>		<u>63,958</u>	<u>63,958</u>	
16,906	34,735	19,664		63,958	63,958	

BUDGET SALARY DETAIL
2026-2027

COST CENTER: DIGITAL DESIGN - COOS CAMPUS

POSITION	FTE	AMOUNT
FACULTY FT	1.00	63572
	1.00	63572

**Southwestern Oregon Community College
2026-2027**

Cost Center -- 1414 Dental Assisting

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	Actual	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
	22,588	62,011	51211 FT Faculty	57,572	57,572	
	297		51218 FT Other Faculty			
	12,609	2,892	51311 PT Faculty			
	600		51315 PT Faculty Field Experience			
	36,095	64,903		57,572	57,572	
FTE:	0.61	1.00		FTE: 1.00	1.00	
	4,049		52105 Employee Health Insurance-Employ			
	8		52107 EAP			
	65		52108 LT Disability Insurance			
	49		52109 Life Insurance			
	105		52110 Workers Compensation			
	3,433		52111 PERS Debt Service			
	1,813		52112 PERS Retirement			
	121		52113 Unemployment Expense			
	2,907		52120 Employer PR Taxes			
	12,550					
205	811		53111 General Supplies			
	3,617	4,022	53118 Class & Lab Supplies			
	816	998	53171 Equipment < \$5,000	10,400	10,400	
		300	53211 Operational Travel	300	300	
	105	250	53319 Meeting Expenses	250	250	
	796	4,800	53321 Purchased Services			
		580	53331 Dues & Fees			

Southwestern Oregon Community College
2026-2027

Cost Center -- 1414 Dental Assisting

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
		173	53509 IMC Printing/Copies			
205	6,145	11,123		10,950	10,950	
205	54,789	76,026		68,522	68,522	
205	54,789	76,026		68,522	68,522	

BUDGET SALARY DETAIL
2026-2027

COST CENTER: DENTAL ASSISTING - COOS CAMPUS

POSITION	FTE	AMOUNT
FT FACULTY	1.00	57572
	1.00	57572

**Southwestern Oregon Community College
2026-2027**

Cost Center -- 1501 Forestry/Natural Resources

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
65,700	68,011	68,011	51211 FT Faculty	71,572	71,572	
3,325	3,385		51212 FT Faculty Overloads			
800	400	400	51215 FT Faculty Field Exp			
178	276		51218 FT Other Faculty			
1,850	2,739	4,402	51311 PT Faculty			
71,854	74,812	72,813		71,572	71,572	
FTE: 1.03	1.04	1.00		FTE: 1.00	1.00	
15,505	15,562		52105 Employee Health Insurance-Employ			
3,967	3,400		52106 HSA Employer Contributions			
11	22		52107 EAP			
193	210		52108 LT Disability Insurance			
118	118		52109 Life Insurance			
207	215		52110 Workers Compensation			
10,683	11,134		52111 PERS Debt Service			
5,641	5,879		52112 PERS Retirement			
287	260		52113 Unemployment Expense			
5,653	5,949		52120 Taxes			
42,263	42,748					
	56	186	53111 General Supplies	483	483	
	204	483	53118 Class & Lab Supplies	483	483	
140		162	53211 Operational Travel			
94	116	135	53217 Field Trip			
458	984	33	53509 IMC Printing/Copies			

Southwestern Oregon Community College
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Cost Center -- 1501 Forestry/Natural Resources

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
955	545		53515 Motor Pool			
1,647	1,904	999		966	966	
115,764	119,464	73,812		72,538	72,538	
115,764	119,464	73,812		72,538	72,538	

BUDGET SALARY DETAIL
2026-2027

COST CENTER: FORESTRY/NATURAL RESOURCES - COOS CAMPUS

POSITION	FTE	AMOUNT
FT FACULTY	1.00	71572
	1.00	71572

**Southwestern Oregon Community College
2026-2027**

Cost Center -- 1502 Apprenticeship

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
2,148			51311 PT Faculty			
2,148						
FTE: 0.03	0.00			FTE:		
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	
	74		53112 Postage & Shipping			
	397		53509 IMC Printing/Copies			
	471	3,000		3,000	3,000	
2,829	471	3,000		3,000	3,000	
2,829	471	3,000		3,000	3,000	

**Southwestern Oregon Community College
2026-2027**

Cost Center -- 1505 Agroecology

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
20,279	64,011	64,011	51211 FT Faculty	67,572	67,572	
	800	200	51215 FT Faculty Field Exp			
3,947	19,323	22,940	51311 PT Faculty			
24,226	84,134	87,151		67,572	67,572	
FTE: 0.39	1.31	1.00		FTE: 1.00	1.00	
4,669	17,230		52105 Employee Health Insurance-Employ			
1,700	3,400		52106 HSA Employer Contributions			
3	22		52107 EAP			
49	197		52108 LT Disability Insurance			
33	118		52109 Life Insurance			
60	242		52110 Workers Compensation			
2,535	10,365		52111 PERS Debt Service			
1,338	5,473		52112 PERS Retirement			
83	293		52113 Unemployment Expense			
1,668	6,709		52120 Employer PR Taxes			
12,140	44,048					
		3,919	53111 General Supplies			
12	14	57	53112 Postage & Shipping			
397	3,846	4,090	53116 Fee Based Class Supplies	11,375	11,375	
2,106	1,906	6,675	53118 Class & Lab Supplies	2,625	2,625	
		1,272	53216 Staff Development Travel			
650	600	600	53321 Purchased Services			
8	4	137	53509 IMC Printing/Copies			

Southwestern Oregon Community College
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Cost Center -- 1505 Agroecology

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
580	837	363	53515 Motor Pool			
3,752	7,208	17,113		14,000	14,000	
40,118	135,390	104,264		81,572	81,572	
40,118	135,390	104,264		81,572	81,572	

BUDGET SALARY DETAIL
2026-2027

COST CENTER: AGROECOLOGY - COOS CAMPUS

POSITION	FTE	AMOUNT
FACULTY FT	1.00	67572
	1.00	67572

**Southwestern Oregon Community College
2026-2027**

Cost Center -- 1508 Manufacturing Tech

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
58,650	59,011	118,022	51211 FT Faculty	125,144	125,144	
17,209	18,256		51212 FT Faculty Overloads			
	309		51218 FT Other Faculty			
17,754	18,297	14,663	51311 PT Faculty			
3,058	1,546	1,546	51314 PT Summer Faculty			
7,955			51316 PT Teachers Aids			
104,626	97,418	134,231		125,144	125,144	
FTE: 1.46	1.32	2.00		FTE: 2.00	2.00	
7,112	6,813		52105 Employee Health Insurance-Employ			
1,700	1,700		52106 HSA Employer Contributions			
10	21		52107 EAP			
167	156		52108 LT Disability Insurance			
108	98		52109 Life Insurance			
469	499		52110 Workers Compensation			
11,900	10,971		52111 PERS Debt Service			
6,283	5,793		52112 PERS Retirement			
294	344		52113 Unemployment Expense			
8,428	7,069		52120 Taxes			
36,472	33,464					
940	958	1,340	53111 General Supplies	1,000	1,000	
14,535	11,269	14,554	53116 Fee Based Class Supplies	15,000	15,000	
12,405	25,176	23,358	53118 Class & Lab Supplies	29,482	29,482	
97			53211 Operational Travel			
			53319 Meeting Expenses	125	125	
			53331 Dues & Fees	145	145	
1,216	2,927	880	53509 IMC Printing/Copies			

Southwestern Oregon Community College
2026-2027

Cost Center -- 1508 Manufacturing Tech

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
68	50		53515 Motor Pool			
31	41		53520 Rental Vehicle			
<u>29,293</u>	<u>40,421</u>	<u>40,132</u>		<u>45,752</u>	<u>45,752</u>	
 <u>170,391</u>	 <u>171,303</u>	 <u>174,363</u>		 <u>170,896</u>	 <u>170,896</u>	
170,391	171,303	174,363		170,896	170,896	

BUDGET SALARY DETAIL
2026-2027

COST CENTER: MANUFACTURING TECH - COOS CAMPUS

POSITION	FTE	AMOUNT
FT FACULTY	1.00	67572
FT FACULTY	1.00	57572
	2.00	125144

Southwestern Oregon Community College
2026-2027

Cost Center -- 1509 Diesel Tech

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
_____	_____	_____	51211 FT Faculty	65,572	65,572	
				65,572	65,572	
FTE:				1.00	1.00	
			53116 Fee Based Class Supplies	11,500	11,500	
			53118 Class & Lab Supplies	10,000	10,000	
				21,500	21,500	
				87,072	87,072	
				87,072	87,072	

BUDGET SALARY DETAIL
2026-2027

COST CENTER: DIESEL TECH - COOS CAMPUS

POSITION	FTE	AMOUNT
FACULTY FT	1.00	65572
	1.00	65572

**Southwestern Oregon Community College
2026-2027**

Cost Center -- 1701 Misc Instruction

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
-6,360	-5,100		44560 Registration Fees			
-6,360	-5,100					
-6,360	-5,100					
		108,000	51212 FT Faculty Overloads	108,000	108,000	
		2,975	51215 FT Faculty Field Exp	5,475	5,475	
2,764	111	2,000	51218 FT Other Faculty	2,000	2,000	
23,314	5,025	28,277	51311 PT Faculty	634,982	634,982	
		2,000	51363 PT Faculty Other	2,000	2,000	
26,079	5,136	143,252		752,457	752,457	
FTE: 0.38	0.08	9.99		FTE: 9.99	9.99	
76	15		52110 Workers Compensation			
418	967		52111 PERS Debt Service			
222	510		52112 PERS Retirement			
104	15		52113 Unemployment Expense			
2,113	416		52120 Taxes			
2,933	1,923					
2,833	13	2,810	53111 General Supplies	3,450	3,450	
	2	193	53112 Postage & Shipping	193	193	
	3,750	3,834	53137 Catering/Meals	3,834	3,834	
		1,500	53171 Equipment < \$5,000	1,500	1,500	
		2,577	53211 Operational Travel	2,577	2,577	
		7,683	53216 Staff Development Travel	7,683	7,683	
	1,000	1,052	53319 Meeting Expenses	1,052	1,052	
		580	53331 Dues & Fees	580	580	

Southwestern Oregon Community College
2026-2027

Cost Center -- 1701 Misc Instruction

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
12,500		903	53357 Contracted Services & Speakers	903	903	
			53509 IMC Printing/Copies			
		100	53515 Motor Pool	100	100	
		200	53520 Rental Vehicle	200	200	
<u>15,333</u>	<u>4,764</u>	<u>21,432</u>		<u>22,072</u>	<u>22,072</u>	
<u>44,345</u>	<u>11,824</u>	<u>164,684</u>		<u>774,529</u>	<u>774,529</u>	
<u>37,985</u>	<u>6,724</u>	<u>164,684</u>		<u>774,529</u>	<u>774,529</u>	

BUDGET SALARY DETAIL
2026-2027

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
2026-2027

Cost Center -- 1702 Summer School

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	Actual	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
			51213 FT Summer Faculty	140,000	140,000	
		45,858	51314 PT Summer Faculty	80,000	80,000	
		45,858		220,000	220,000	
FTE:		1.26		FTE: 1.26	1.26	
		45,858		220,000	220,000	
		45,858		220,000	220,000	

BUDGET SALARY DETAIL
2026-2027

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
2026-2027**

Cost Center -- 1808 Elearning

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
38,987			51411 FT Classified			
600			51421 Classified Other Pay			
39,587						
FTE: 1.00 FTE:						
20,000			52105 Employee Health Insurance-Employ			
11			52107 EAP			
120			52108 LT Disability Insurance			
118			52109 Life Insurance			
115			52110 Workers Compensation			
5,938			52111 PERS Debt Service			
3,135			52112 PERS Retirement			
158			52113 Unemployment Expense			
3,084			52120 Taxes			
32,678						
	45		53111 General Supplies			
386			53211 Operational Travel			
7,356			53357 Contracted Services & Speakers			
23			53520 Rental Vehicle			
7,765	45					
80,030	45					
80,030	45					

**Southwestern Oregon Community College
2026-2027**

Cost Center -- 1809 Community Education

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
400			51211 FT Faculty			
3,368	1,930	28,267	51311 PT Faculty	28,267	28,267	
823	2,475	7,431	51314 PT Summer Faculty	7,431	7,431	
<u>4,591</u>	<u>4,405</u>	<u>35,698</u>		<u>35,698</u>	<u>35,698</u>	
FTE: 0.07	0.07	0.57		FTE: 0.56	0.56	
8	10		52110 Workers Compensation			
629	629		52111 PERS Debt Service			
389	378		52112 PERS Retirement			
19	13		52113 Unemployment Expense			
<u>378</u>	<u>364</u>	<u> </u>	52120 Taxes	<u> </u>	<u> </u>	
1,422	1,394					
304	3	275	53111 General Supplies	275	275	
90	9	115	53112 Postage & Shipping	115	115	
		640	53118 Class & Lab Supplies			
		312	53135 Food Supplies	312	312	
1,828		2,000	53171 Equipment < \$5,000	2,000	2,000	
136		332	53211 Operational Travel	332	332	
<u>255</u>	<u>58</u>	<u>804</u>	53509 IMC Printing/Copies	<u>240</u>	<u>240</u>	
2,613	70	4,478		3,274	3,274	
<u>8,627</u>	<u>5,868</u>	<u>40,176</u>		<u>38,972</u>	<u>38,972</u>	
8,627	5,868	40,176		38,972	38,972	

BUDGET SALARY DETAIL
2026-2027

COST CENTER: COMMUNITY EDUCATION - COOS CAMPUS

POSITION	FTE	AMOUNT
FACULTY PT	0.44	28267
PT FAC SUMMER	0.12	7431
	0.56	35698

**Southwestern Oregon Community College
2026-2027**

Cost Center -- 1902 Fire Science

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
67,255	74,480	68,832	51211 FT Faculty	72,785	72,785	
1,100	400	1,600	51215 FT Faculty Field Exp			
	353		51218 FT Other Faculty			
4,066	11,558	7,339	51311 PT Faculty			
<u>72,421</u>	<u>86,790</u>	<u>77,771</u>		<u>72,785</u>	<u>72,785</u>	
FTE: 1.07	1.19	1.00		FTE: 1.00	1.00	
7,747	22,415		52105 Employee Health Insurance-Employ			
1,275	3,967		52106 HSA Employer Contributions			
11	21		52107 EAP			
196	201		52108 LT Disability Insurance			
118	108		52109 Life Insurance			
240	218		52110 Workers Compensation			
12,213	10,718		52111 PERS Debt Service			
6,449	7,845		52112 PERS Retirement			
333	43		52113 Unemployment Expense			
6,637	6,041		52120 Taxes			
<u>35,219</u>	<u>51,576</u>					
	1,262	966	53111 General Supplies	966	966	
	474	10,000	53116 Fee Based Class Supplies	10,000	10,000	
589	62	846	53118 Class & Lab Supplies	846	846	
		200	53151 Gasoline/Fuel/Propane	200	200	
555	703	2,014	53171 Equipment < \$5,000	7,249	7,249	
		300	53211 Operational Travel	300	300	
	529	750	53321 Purchased Services	750	750	
	90	250	53331 Dues & Fees	250	250	
3,450			53363 Professional Services			

**Southwestern Oregon Community College
2026-2027**

Cost Center -- 1902 Fire Science

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
		478	53370 Insurance			
1,499	975	187	53509 IMC Printing/Copies			
24	144	1,500	53515 Motor Pool	1,500	1,500	
		200	53520 Rental Vehicle	200	200	
		5,000	53610 Equipment Repair	5,000	5,000	
<u>6,117</u>	<u>4,238</u>	<u>22,691</u>		<u>27,261</u>	<u>27,261</u>	
		5,235	57010 Equipment >\$5,000			
		5,235				
<u>113,757</u>	<u>142,605</u>	<u>105,697</u>		<u>100,046</u>	<u>100,046</u>	
113,757	142,605	105,697		100,046	100,046	

BUDGET SALARY DETAIL
2026-2027

COST CENTER: FIRE SCIENCE - COOS CAMPUS

POSITION	FTE	AMOUNT
FACULTY FT	1.00	72785
	1.00	72785

**Southwestern Oregon Community College
2026-2027**

Cost Center -- 1909 Adult & Pre-College Education

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
65,246	67,882	67,882	51111 FT Management	71,414	71,414	
240	960		51112 Other Management			
	6,913		51220 FT Adjunct Faculty			
38,273	35,237	21,483	51311 PT Faculty			
6,952	5,240	3,800	51314 PT Summer Faculty			
<u>110,711</u>	<u>116,232</u>	<u>93,165</u>		<u>71,414</u>	<u>71,414</u>	
FTE: 1.73	1.78	1.00		FTE: 1.00	1.00	
16,024	17,646		52105 Employee Health Insurance-Employ			
3,400	3,400		52106 HSA Employer Contributions			
11	25		52107 EAP			
198	230		52108 LT Disability Insurance			
118	133		52109 Life Insurance			
321	334		52110 Workers Compensation			
16,607	17,262		52111 PERS Debt Service			
9,270	9,616		52112 PERS Retirement			
447	407		52113 Unemployment Expense			
8,858	9,292		52120 Taxes			
<u>55,253</u>	<u>58,345</u>					
1,712	1,493	1,457	53111 General Supplies	1,457	1,457	
		4	53112 Postage & Shipping			
	225	300	53137 Catering/Meals	300	300	
705	574	700	53211 Operational Travel	700	700	
	1,610	444	53509 IMC Printing/Copies			
	7		53515 Motor Pool			

Southwestern Oregon Community College
2026-2027

Cost Center -- 1909 Adult & Pre-College Education

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
193	239	300	53520 Rental Vehicle	300	300	
2,610	4,147	3,205		2,757	2,757	
168,574	178,724	96,370		74,171	74,171	
168,574	178,724	96,370		74,171	74,171	

BUDGET SALARY DETAIL
2026-2027

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

POSITION	FTE	AMOUNT

MGMT SAL FT	1.00	71414

	1.00	71414

**Southwestern Oregon Community College
2026-2027**

Cost Center -- 2101 Instructional Supervision

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
135,836	141,324	141,324	51111 FT Management	148,677	148,677	
1,920	1,920		51112 Other Management			
52,219	59,266	56,443	51114 FT Supervisor/Confidential	59,379	59,379	
265			51218 FT Other Faculty			
36,226	21,907	43,202	51411 FT Classified			
600	200	600	51421 Classified Other Pay			
<u>227,066</u>	<u>224,617</u>	<u>241,569</u>		<u>208,056</u>	<u>208,056</u>	
FTE: 3.00	2.52	3.00		FTE: 2.00	2.00	
44,473	36,215		52105 Employee Health Insurance-Employ			
3,400	3,400		52106 HSA Employer Contributions			
32	52		52107 EAP			
675	657		52108 LT Disability Insurance			
353	287		52109 Life Insurance			
658	646		52110 Workers Compensation			
31,744	33,258		52111 PERS Debt Service			
16,761	17,560		52112 PERS Retirement			
916	784		52113 Unemployment Expense			
<u>18,104</u>	<u>18,059</u>		52120 Taxes			
117,117	110,916					
1,221	903	1,220	53111 General Supplies	1,220	1,220	
420	445	204	53112 Postage & Shipping	193	193	
174	1,331	900	53137 Catering/Meals	688	688	
	782		53171 Equipment < \$5,000			
2,199	2,530	2,988	53211 Operational Travel	2,988	2,988	
	322	1,000	53219 Out of State Travel	1,000	1,000	
	58	472	53319 Meeting Expenses	472	472	

**Southwestern Oregon Community College
2026-2027**

Cost Center -- 2101 Instructional Supervision

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
186	1,199	982	53331 Dues & Fees	1,194	1,194	
3,643			53354 Student Support			
14,749	891	17,500	53357 Contracted Services & Speakers	17,500	17,500	
2,276	8,564	1,785	53509 IMC Printing/Copies			
306	471		53520 Rental Vehicle			
<u>25,174</u>	<u>17,496</u>	<u>27,051</u>		<u>25,255</u>	<u>25,255</u>	
 <u>369,356</u>	 <u>353,029</u>	 <u>268,620</u>		 <u>233,311</u>	 <u>233,311</u>	
369,356	353,029	268,620		233,311	233,311	

BUDGET SALARY DETAIL
2026-2027

COST CENTER: INSTRUCTIONAL SUPERVISION - COOS CAMPUS

POSITION	FTE	AMOUNT

MGMT SAL FT	1.00	148677
SUPR/CONF FT	1.00	59379

	2.00	208056

**Southwestern Oregon Community College
2026-2027**

Cost Center -- 2102 Library

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
	-1,892		44623 Library Fines			
-1,454	-986		44625 Lost Book Fees			
-1,454	-2,877					
-77			45003 Supplies Sales			
-77						
-1,531	-2,877					
83,275	87,139	87,853	51211 FT Faculty	92,198	92,198	
48,707	54,144	53,851	51411 FT Classified	56,847	56,847	
		1,580	51417 PT Casual/Temporary			
600	600	600	51421 Classified Other Pay	600	600	
132,583	141,883	143,884		149,645	149,645	
FTE: 2.00	2.00	2.06		FTE: 2.00	2.00	
40,081	41,501		52105 Employee Health Insurance-Employ			
6,800	6,800		52106 HSA Employer Contributions			
22	44		52107 EAP			
402	425		52108 LT Disability Insurance			
235	235		52109 Life Insurance			
385	407		52110 Workers Compensation			
19,887	21,327		52111 PERS Debt Service			
10,501	11,333		52112 PERS Retirement			
534	496		52113 Unemployment Expense			

**Southwestern Oregon Community College
2026-2027**

Cost Center -- 2102 Library

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
10,297	11,165		52120 Taxes			
89,142	93,733					
1,698	2,865	5,200	53111 General Supplies	1,500	1,500	
618	578	500	53112 Postage & Shipping	500	500	
			53171 Equipment < \$5,000	3,500	3,500	
			53211 Operational Travel	500	500	
			53216 Staff Development Travel	500	500	
	199	794	53319 Meeting Expenses	900	900	
		100	53324 Inter-Library Loan	100	100	
774	890	1,150	53331 Dues & Fees	1,150	1,150	
2,027	2,037	2,556	53357 Contracted Services & Speakers	2,350	2,350	
550	4,121	1,541	53509 IMC Printing/Copies	1,200	1,200	
11,080	11,826	13,000	53701 Books	12,500	12,500	
186	707	2,000	53703 References	2,000	2,000	
684	2,117	2,000	53704 Course Reserve	2,500	2,500	
1,396	1,824	2,800	53708 DVD/Video/CD	2,400	2,400	
36,717	37,041	48,000	53709 Electronic Resources	48,700	48,700	
631	639	2,000	53723 Periodicals	1,000	1,000	
309	546	600	53741 Replacement Books	600	600	
56,669	65,389	82,241		81,900	81,900	
278,394	301,006	226,125		231,545	231,545	
276,863	298,128	226,125		231,545	231,545	

BUDGET SALARY DETAIL
2026-2027

COST CENTER: LIBRARY - COOS CAMPUS

POSITION	FTE	AMOUNT
CLASS SAL FT	1.00	56847
FACULTY FT	1.00	92198
	2.00	149045

Southwestern Oregon Community College
2026-2027

Cost Center -- 2103 Media Services

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	Actual	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
		1,750	53111 General Supplies	1,750	1,750	
		150	53112 Postage & Shipping	150	150	
		20,000	53171 Equipment < \$5,000	20,000	20,000	
		2,730	53610 Equipment Repair	2,730	2,730	
		5,000	53708 DVD/Video/CD	5,000	5,000	
		29,630		29,630	29,630	
		29,630		29,630	29,630	
		29,630		29,630	29,630	

**Southwestern Oregon Community College
2026-2027**

Cost Center -- 2107 Inst. Staff Development

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
			53211 Operational Travel	5,000	5,000	
4,380	2,422	8,955	53216 Staff Development Travel	17,875	17,875	
850	2,912	8,920	53219 Out of State Travel			
		600	53319 Meeting Expenses			
2,610	884	2,400	53357 Contracted Services & Speakers	3,000	3,000	
<u>7,840</u>	<u>6,217</u>	<u>20,875</u>		<u>25,875</u>	<u>25,875</u>	
<u>7,840</u>	<u>6,217</u>	<u>20,875</u>		<u>25,875</u>	<u>25,875</u>	
<u>7,840</u>	<u>6,217</u>	<u>20,875</u>		<u>25,875</u>	<u>25,875</u>	

**Southwestern Oregon Community College
2026-2027**

Cost Center -- 2110 Dean of LDC

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
72,012	92,788	92,788	51111 FT Management	97,615	97,615	
800	960		51112 Other Management			
24,597	28,360	61,849	51411 FT Classified	28,424	28,424	
			51415 PT 20HR Classified	30,338	30,338	
300	300	300	51421 Classified Other Pay	300	300	
97,709	122,408	154,937		156,677	156,677	
FTE: 1.50	1.50	2.50		FTE: 2.50	2.50	
10,411	12,126		52105 Employee Health Insurance-Employ			
2,692	2,550		52106 HSA Employer Contributions			
14	33		52107 EAP			
304	366		52108 LT Disability Insurance			
157	176		52109 Life Insurance			
283	353		52110 Workers Compensation			
14,656	18,384		52111 PERS Debt Service			
8,533	10,646		52112 PERS Retirement			
391	429		52113 Unemployment Expense			
7,861	9,863		52120 Taxes			
45,302	54,926					
740	676	539	53111 General Supplies	870	870	
148	354	289	53118 Class & Lab Supplies	362	362	
298	382	159	53171 Equipment < \$5,000	725	725	
1,221	40	199	53211 Operational Travel	1,600	1,600	
	674	550	53216 Staff Development Travel	831	831	
	1,729	1,401	53219 Out of State Travel			
625		122	53319 Meeting Expenses	122	122	
173	680	1,289	53509 IMC Printing/Copies			

Southwestern Oregon Community College
2026-2027

Cost Center -- 2110 Dean of LDC

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
	24		53520 Rental Vehicle			
3,205	4,559	4,548		4,510	4,510	
146,216	181,894	159,485		161,187	161,187	
146,216	181,894	159,485		161,187	161,187	

BUDGET SALARY DETAIL
2026-2027

COST CENTER: DEAN OF LDC - COOS CAMPUS

POSITION	FTE	AMOUNT
CLASS SAL FT	0.50	28424
MGMT SAL FT	1.00	97615
PT 20HR CLASSIFIED	1.00	30338
	2.50	156377

**Southwestern Oregon Community College
2026-2027**

Cost Center -- 2111 Dean of CTE

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
92,788	103,962	87,436	51111 FT Management	90,182	90,182	
960	960		51112 Other Management			
24,597	28,360	26,926	51411 FT Classified	28,424	28,424	
300	300	300	51421 Classified Other Pay	300	300	
<u>118,645</u>	<u>133,582</u>	<u>114,662</u>		<u>118,906</u>	<u>118,906</u>	
FTE: 1.50	1.50	1.50		FTE: 1.50	1.50	
11,664	12,126		52105 Employee Health Insurance-Employ			
2,550	2,125		52106 HSA Employer Contributions			
16	33		52107 EAP			
357	377		52108 LT Disability Insurance			
176	176		52109 Life Insurance			
344	364		52110 Workers Compensation			
17,797	18,946		52111 PERS Debt Service			
10,191	10,943		52112 PERS Retirement			
479	472		52113 Unemployment Expense			
9,490	10,768		52120 Taxes			
<u>53,064</u>	<u>56,330</u>					
2,762	729	1,200	53111 General Supplies	1,200	1,200	
		362	53118 Class & Lab Supplies	362	362	
	382		53171 Equipment < \$5,000			
		1,319	53211 Operational Travel	1,319	1,319	
		381	53216 Staff Development Travel	316	316	
783			53219 Out of State Travel			
1,000	1,750	825	53319 Meeting Expenses	1,300	1,300	
		875	53331 Dues & Fees			
	1,557	1,418	53357 Contracted Services & Speakers	1,932	1,932	

Southwestern Oregon Community College
2026-2027

Cost Center -- 2111 Dean of CTE

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
332	811	96	53509 IMC Printing/Copies			
		549	53520 Rental Vehicle	100	100	
<u>4,876</u>	<u>5,229</u>	<u>7,025</u>		<u>6,529</u>	<u>6,529</u>	
 <u>176,586</u>	 <u>195,141</u>	 <u>121,687</u>		 <u>125,435</u>	 <u>125,435</u>	
176,586	195,141	121,687		125,435	125,435	

BUDGET SALARY DETAIL
2026-2027

COST CENTER: DEAN OF CTE - COOS CAMPUS

POSITION	FTE	AMOUNT
CLASS SAL FT	0.50	28424
MGMT SAL FT	1.00	90182
	1.50	118606

**Southwestern Oregon Community College
2026-2027**

Cost Center -- 2401 Student Services Admin

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
-150	-100		44690 Other Fees			
-150	-100					
-150	-100					
53,327	54,937	53,851	51411 FT Classified			
5,526			51517 MASSC Temporary			
42,872	39,791	39,165	51521 FT Specialist			
101,725	94,728	93,016				
FTE: 2.00	1.75	1.75	FTE:			
32,057	30,482		52105 Employee Health Insurance-Employ			
4,888	4,675		52106 HSA Employer Contributions			
21	39		52107 EAP			
304	284		52108 LT Disability Insurance			
228	207		52109 Life Insurance			
295	270		52110 Workers Compensation			
14,430	14,253		52111 PERS Debt Service			
7,619	7,597		52112 PERS Retirement			
411	331		52113 Unemployment Expense			
7,996	7,445		52120 Taxes			
68,248	65,583					
995	560	1,232	53111 General Supplies			
1		14	53112 Postage & Shipping			
275		1,059	53171 Equipment < \$5,000			
809		450	53211 Operational Travel			
991	393	1,462	53216 Staff Development Travel			

Southwestern Oregon Community College
2026-2027

Cost Center -- 2401 Student Services Admin

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
459		386	53319 Meeting Expenses			
3,298		1,838	53331 Dues & Fees			
3,743	2,615	1,516	53509 IMC Printing/Copies			
205	150	400	53520 Rental Vehicle			
<u>10,775</u>	<u>3,718</u>	<u>8,357</u>				
 <u>180,748</u>	 <u>164,029</u>	 <u>101,373</u>				
180,598	163,929	101,373				

**Southwestern Oregon Community College
2026-2027**

Cost Center -- 2402 Laker One Stop

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
-256	-280	-1,000	44635 Transcript Fees	-1,000	-1,000	
-256	-280	-1,000		-1,000	-1,000	
-256	-280	-1,000		-1,000	-1,000	
96,961	119,549	109,635	51111 FT Management			
1,200	960		51112 Other Management			
			51114 FT Supervisor/Confidential	54,779	54,779	
106,234	105,200	130,665	51411 FT Classified	130,833	130,833	
		6,300	51412 Classified Overtime	6,300	6,300	
1,053		4,000	51417 PT Casual/Temporary	4,000	4,000	
300	1,379	600	51421 Classified Other Pay	1,200	1,200	
205,747	227,088	251,200		197,112	197,112	
FTE: 4.25	4.16	4.64		FTE: 4.14	4.14	
48,979	48,039		52105 Employee Health Insurance-Employ			
6,800	5,383		52106 HSA Employer Contributions			
45	85		52107 EAP			
592	612		52108 LT Disability Insurance			
487	456		52109 Life Insurance			
597	577		52110 Workers Compensation			
30,862	30,568		52111 PERS Debt Service			
17,795	17,620		52112 PERS Retirement			
825	788		52113 Unemployment Expense			
16,416	18,221		52120 Taxes			
123,397	122,350					
1,597	1,506	2,504	53111 General Supplies	1,754	1,754	

Southwestern Oregon Community College
2026-2027

Cost Center -- 2402 Laker One Stop

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
1,688	1,151	1,069	53112 Postage & Shipping			
	-1		53124 Cash - Over (Short)			
		750	53137 Catering/Meals	750	750	
		290	53171 Equipment < \$5,000	290	290	
1,142		1,794	53211 Operational Travel	294	294	
1,735		1,200	53312 Outside Printing Services			
48		732	53321 Purchased Services	732	732	
100	100	783	53331 Dues & Fees	393	393	
753	1,515	593	53509 IMC Printing/Copies			
			53520 Rental Vehicle	300	300	
<u>7,064</u>	<u>4,271</u>	<u>9,715</u>		<u>4,513</u>	<u>4,513</u>	
 <u>336,207</u>	 <u>353,708</u>	 <u>260,915</u>		 <u>201,625</u>	 <u>201,625</u>	
<u>335,951</u>	<u>353,428</u>	<u>259,915</u>		<u>200,625</u>	<u>200,625</u>	

BUDGET SALARY DETAIL
2026-2027

COST CENTER: LAKER ONE STOP - COOS CAMPUS

POSITION	FTE	AMOUNT
CLASS SAL FT	1.00	42265
CLASS SAL FT	1.00	41226
CLASS SAL FT	1.00	47342
MGMT SAL FT	1.00	54779
PT CASUAL/TEMPORARY	0.14	4000
	4.14	189612

**Southwestern Oregon Community College
2026-2027**

Cost Center -- 2403 Counseling & Advising

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
-2,595	-3,603	-10,000	44633 Testing Fees	-10,000	-10,000	
-4,411	-4,116	-6,000	44690 Other Fees	-6,000	-6,000	
-7,006	-7,719	-16,000		-16,000	-16,000	
-7,006	-7,719	-16,000		-16,000	-16,000	
99,926			51111 FT Management			
960			51112 Other Management			
58,723	54,672	61,095	51114 FT Supervisor/Confidential	64,274	64,274	
45,198	50,570	50,398	51411 FT Classified	110,199	110,199	
		530	51412 Classified Overtime	530	530	
6,312	2,467	800	51417 PT Casual/Temporary	2,700	2,700	
			51421 Classified Other Pay	600	600	
56,524	61,921	46,369	51521 FT Specialist	46,369	46,369	
267,643	169,630	159,192		224,672	224,672	
FTE: 4.20	3.08	3.03		FTE: 4.09	4.09	
91,722	68,681		52105 Employee Health Insurance-Employ			
5,950	3,400		52106 HSA Employer Contributions			
43	66		52107 EAP			
772	510		52108 LT Disability Insurance			
470	353		52109 Life Insurance			
756	475		52110 Workers Compensation			
34,614	25,115		52111 PERS Debt Service			
20,079	15,303		52112 PERS Retirement			
1,079	597		52113 Unemployment Expense			

**Southwestern Oregon Community College
2026-2027**

Cost Center -- 2403 Counseling & Advising

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
21,115	13,480		52120 Taxes			
176,600	127,981					
1,190	3,382	3,699	53111 General Supplies	2,311	2,311	
12		283	53112 Postage & Shipping	283	283	
		166	53171 Equipment < \$5,000	2,319	2,319	
827	282	1,194	53211 Operational Travel	1,344	1,344	
			53216 Staff Development Travel	487	487	
		290	53312 Outside Printing Services	290	290	
		1,788	53317 Facility/Equipment Rental	1,788	1,788	
		442	53319 Meeting Expenses	570	570	
		966	53331 Dues & Fees	966	966	
		193	53357 Contracted Services & Speakers	193	193	
		5,000	53410 Materials for Resale	5,000	5,000	
338	287	728	53509 IMC Printing/Copies			
176	49	500	53520 Rental Vehicle	633	633	
2,542	4,000	15,249		16,184	16,184	
446,785	301,611	174,441		240,856	240,856	
439,780	293,892	158,441		224,856	224,856	

BUDGET SALARY DETAIL
2026-2027

COST CENTER: COUNSELING & ADVISING - COOS CAMPUS

POSITION	FTE	AMOUNT
CLASS SAL FT	1.00	56847
CLASS SAL FT	1.00	53352
FT SPECIALIST	1.00	46369
PT CASUAL/TEMPORARY	0.09	2700
SUPR/CONF FT	1.00	64274
	4.09	223542

**Southwestern Oregon Community College
2026-2027**

Cost Center -- 2404 Student Recruitment

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
61,401	21,859	21,859	51111 FT Management	22,997	22,997	
2,557	1,957		51112 Other Management			
50,908	57,339	57,574	51411 FT Classified	60,612	60,612	
600	600	600	51421 Classified Other Pay	600	600	
89,099	85,433	141,385	51521 FT Specialist	154,727	154,727	
6,951	4,116	7,500	51613 General Student Employment	7,500	7,500	
211,515	171,303	228,918		246,436	246,436	
FTE: 4.16	3.22	4.33		FTE: 4.51	4.51	
48,616	52,073		52105 Employee Health Insurance-Employ			
5,100	5,950		52106 HSA Employer Contributions			
41	68		52107 EAP			
614	518		52108 LT Disability Insurance			
432	362		52109 Life Insurance			
537	490		52110 Workers Compensation			
30,469	25,126		52111 PERS Debt Service			
17,731	15,166		52112 PERS Retirement			
750	587		52113 Unemployment Expense			
16,757	13,466		52120 Taxes			
121,047	113,805					
9,505	9,944	3,667	53108 Promotional Materials & Services	3,667	3,667	
714	212	2,136	53111 General Supplies	2,615	2,615	
2,089	1,635	1,430	53112 Postage & Shipping			
4,136	120	2,296	53137 Catering/Meals	1,500	1,500	
2,298	1,305	9,500	53212 Recruitment Travel	9,500	9,500	
16,545	12,438	21,500	53219 Out of State Travel	24,500	24,500	
2,988	3,000	3,500	53316 Advertising	3,500	3,500	

**Southwestern Oregon Community College
2026-2027**

Cost Center -- 2404 Student Recruitment

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
11,955	4,634	16,304	53331 Dues & Fees	15,650	15,650	
603			53371 Leased Equipment			
376	3,026	1,186	53509 IMC Printing/Copies			
	86		53515 Motor Pool			
6,084	3,797	7,979	53520 Rental Vehicle	6,100	6,100	
57,293	40,198	69,498		67,032	67,032	
389,855	325,307	298,416		313,468	313,468	
389,855	325,307	298,416		313,468	313,468	

BUDGET SALARY DETAIL
2026-2027

COST CENTER: STUDENT RECRUITMENT - COOS CAMPUS

POSITION	FTE	AMOUNT
CLASS SAL FT	1.00	60612
FT SPECIALIST	1.00	50216
FT SPECIALIST	1.00	51221
FT SPECIALIST	1.00	53290
GENERAL STUDENT EMPLOYE	0.26	7500
MGMT SAL FT	0.25	22997
	4.51	245836

**Southwestern Oregon Community College
2026-2027**

Cost Center -- 2405 Disability Student Svc

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
35,968		59,726	51111 FT Management	62,834	62,834	
3,919			51517 MASSC Temporary			
9,568	59,726		51521 FT Specialist			
49,455	59,726	59,726		62,834	62,834	
FTE: 0.84	1.00	1.00		FTE: 1.00	1.00	
8,567	18,664		52105 Employee Health Insurance-Employ			
8	22		52107 EAP			
147	188		52108 LT Disability Insurance			
88	118		52109 Life Insurance			
143	173		52110 Workers Compensation			
6,176	8,959		52111 PERS Debt Service			
3,386	4,730		52112 PERS Retirement			
201	209		52113 Unemployment Expense			
3,935	4,798		52120 Taxes			
22,651	37,861					
540	295	1,087	53111 General Supplies	1,087	1,087	
		531	53113 Software < \$5,000	531	531	
		1,225	53171 Equipment < \$5,000	1,225	1,225	
445			53211 Operational Travel			
		15,386	53321 Purchased Services	15,386	15,386	
610		848	53331 Dues & Fees	848	848	
37	676	181	53509 IMC Printing/Copies			

Southwestern Oregon Community College
2026-2027

Cost Center -- 2405 Disability Student Svc

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
154	216	500	53520 Rental Vehicle	500	500	
1,785	1,187	19,758		19,577	19,577	
73,892	98,773	79,484		82,411	82,411	
73,892	98,773	79,484		82,411	82,411	

BUDGET SALARY DETAIL
2026-2027

COST CENTER: DISABILITY STUDENT SVC - COOS CAMPUS

POSITION	FTE	AMOUNT

MGMT SAL FT	1.00	62834

	1.00	62834

**Southwestern Oregon Community College
2026-2027**

Cost Center -- 2406 Registrar

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
			51111 FT Management	70,660	70,660	
4,335			51218 FT Other Faculty			
48,651	54,457	43,202	51411 FT Classified	85,634	85,634	
		2,359	51412 Classified Overtime	2,359	2,359	
600	550	600	51421 Classified Other Pay	1,200	1,200	
53,586	55,007	46,161		159,853	159,853	
FTE: 1.00	1.00	1.00		FTE: 3.00	3.00	
7,795	7,386		52105 Employee Health Insurance-Employ			
1,700	1,700		52106 HSA Employer Contributions			
11	21		52107 EAP			
153	140		52108 LT Disability Insurance			
118	108		52109 Life Insurance			
155	154		52110 Workers Compensation			
8,038	8,251		52111 PERS Debt Service			
5,815	6,111		52112 PERS Retirement			
214	192		52113 Unemployment Expense			
4,288	4,420		52120 Taxes			
28,287	28,482					
6,012	1,591	2,500	53111 General Supplies	5,260	5,260	
306	1,211	221	53112 Postage & Shipping			
			53171 Equipment < \$5,000	353	353	
			53211 Operational Travel	1,783	1,783	
			53216 Staff Development Travel	487	487	
			53312 Outside Printing Services	1,200	1,200	
			53319 Meeting Expenses	130	130	
4,246	4,214	10,400	53321 Purchased Services	10,000	10,000	

Southwestern Oregon Community College
2026-2027

Cost Center -- 2406 Registrar

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	Actual	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
			53331 Dues & Fees	528	528	
		100	53357 Contracted Services & Speakers			
101	76	619	53509 IMC Printing/Copies			
<u>10,664</u>	<u>7,092</u>	<u>13,840</u>		<u>19,741</u>	<u>19,741</u>	
<u>92,537</u>	<u>90,581</u>	<u>60,001</u>		<u>179,594</u>	<u>179,594</u>	
<u>92,537</u>	<u>90,581</u>	<u>60,001</u>		<u>179,594</u>	<u>179,594</u>	

BUDGET SALARY DETAIL
2026-2027

COST CENTER: REGISTRAR - COOS CAMPUS

POSITION	FTE	AMOUNT
CLASS SAL FT	1.00	44408
CLASS SAL FT	1.00	41226
MGMT SAL FT	1.00	70660
	3.00	156294

**Southwestern Oregon Community College
2026-2027**

Cost Center -- 2407 Student Retention

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	Actual	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
140		466	53111 General Supplies	466	466	
		1,200	53211 Operational Travel	1,200	1,200	
262		2,157	53319 Meeting Expenses	2,157	2,157	
		674	53357 Contracted Services & Speakers	674	674	
<u>402</u>	<u></u>	<u>4,497</u>		<u>4,497</u>	<u>4,497</u>	
 <u>402</u>	 <u></u>	 <u>4,497</u>		 <u>4,497</u>	 <u>4,497</u>	
<u>402</u>	<u></u>	<u>4,497</u>		<u>4,497</u>	<u>4,497</u>	

Southwestern Oregon Community College
2026-2027

Cost Center -- 2409 New Student Orientation

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
630		532	53111 General Supplies	532	532	
15,450	14,642	17,855	53357 Contracted Services & Speakers	17,855	17,855	
16,080	14,642	18,387		18,387	18,387	
16,080	14,642	18,387		18,387	18,387	
16,080	14,642	18,387		18,387	18,387	

**Southwestern Oregon Community College
2026-2027**

Cost Center -- 2410 IDEA

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
		250	53108 Promotional Materials & Services	250	250	
	70		53111 General Supplies			
300	150	470	53331 Dues & Fees	470	470	
850	650	1,000	53357 Contracted Services & Speakers	1,000	1,000	
2			53509 IMC Printing/Copies			
<u>1,152</u>	<u>870</u>	<u>1,720</u>		<u>1,720</u>	<u>1,720</u>	
 <u>1,152</u>	 <u>870</u>	 <u>1,720</u>		 <u>1,720</u>	 <u>1,720</u>	
<u>1,152</u>	<u>870</u>	<u>1,720</u>		<u>1,720</u>	<u>1,720</u>	

Southwestern Oregon Community College
2026-2027

Cost Center -- 2411 Leadership SWOCC

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	Actual	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
		500	53111 General Supplies	500	500	
		2,800	53137 Catering/Meals	2,800	2,800	
			53211 Operational Travel	400	400	
		3,300		3,700	3,700	
		3,300		3,700	3,700	
		3,300		3,700	3,700	

**Southwestern Oregon Community College
2026-2027**

Cost Center -- 2412 Academic Partnerships

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
38,907			51111 FT Management			
42,940	47,801	47,801	51521 FT Specialist	50,288	50,288	
6,311			51522 PT Specialist			
<u>88,158</u>	<u>47,801</u>	<u>47,801</u>		<u>50,288</u>	<u>50,288</u>	
FTE: 1.73	1.00	1.00		FTE: 1.00	1.00	
27,922	17,230		52105 Employee Health Insurance-Employ			
5,419	3,400		52106 HSA Employer Contributions			
20	22		52107 EAP			
259	149		52108 LT Disability Insurance			
186	118		52109 Life Insurance			
256	139		52110 Workers Compensation			
12,330	7,170		52111 PERS Debt Service			
6,510	3,786		52112 PERS Retirement			
358	167		52113 Unemployment Expense			
<u>6,940</u>	<u>3,790</u>		52120 Employer PR Taxes			
60,198	35,970					
49	35	2,000	53111 General Supplies	1,250	1,250	
425		1,164	53137 Catering/Meals	1,164	1,164	
1,846	1,113	3,000	53211 Operational Travel	3,000	3,000	
478	571	138	53509 IMC Printing/Copies			
			53515 Motor Pool	250	250	

Southwestern Oregon Community College
2026-2027

Cost Center -- 2412 Academic Partnerships

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
	238	500	53520 Rental Vehicle	1,000	1,000	
2,798	1,956	6,802		6,664	6,664	
151,155	85,727	54,603		56,952	56,952	
151,155	85,727	54,603		56,952	56,952	

BUDGET SALARY DETAIL
2026-2027

COST CENTER: ACADEMIC PARTNERSHIPS - COOS CAMPUS

POSITION	FTE	AMOUNT
FT SPECIALIST	1.00	50288
	1.00	50288

Southwestern Oregon Community College
2026-2027

Cost Center -- 2413 Graduation

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
278		650	53111 General Supplies	650	650	
	121		53112 Postage & Shipping			
4,000	4,500	2,416	53137 Catering/Meals	4,416	4,416	
6,050	7,009	5,536	53321 Purchased Services	7,536	7,536	
<u>10,328</u>	<u>11,629</u>	<u>8,602</u>		<u>12,602</u>	<u>12,602</u>	
 <u>10,328</u>	 <u>11,629</u>	 <u>8,602</u>		 <u>12,602</u>	 <u>12,602</u>	
<u>10,328</u>	<u>11,629</u>	<u>8,602</u>		<u>12,602</u>	<u>12,602</u>	

**Southwestern Oregon Community College
2026-2027**

Cost Center -- 3101 Board of Ed

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
997	246	1,104	53111 General Supplies	500	500	
	1	15	53112 Postage & Shipping			
500	3,000	3,000	53130 Donations	2,500	2,500	
		1,110	53137 Catering/Meals			
7,400	11,311	9,646	53211 Operational Travel	12,000	12,000	
	1,462		53216 Staff Development Travel			
1,763	1,280	1,165	53319 Meeting Expenses	3,000	3,000	
63,176	61,232	69,820	53331 Dues & Fees	64,117	64,117	
	22,376	15,000	53339 Elections	20,000	20,000	
318		186	53509 IMC Printing/Copies			
		250	53515 Motor Pool	250	250	
111			53520 Rental Vehicle			
<u>74,265</u>	<u>100,908</u>	<u>101,296</u>		<u>102,367</u>	<u>102,367</u>	
 <u>74,265</u>	 <u>100,908</u>	 <u>101,296</u>		 <u>102,367</u>	 <u>102,367</u>	
<u>74,265</u>	<u>100,908</u>	<u>101,296</u>		<u>102,367</u>	<u>102,367</u>	

**Southwestern Oregon Community College
2026-2027**

Cost Center -- 3102 Presidents Office

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
-552	-480	-504	45003 Supplies Sales	-504	-504	
-552	-480	-504		-504	-504	
-552	-480	-504		-504	-504	
305,979	320,006	264,806	51111 FT Management	278,594	278,594	
9,660	9,660		51112 Other Management			
315,639	329,666	264,806		278,594	278,594	
FTE: 2.00	2.00	2.00		FTE: 2.00	2.00	
36,347	34,540		52105 Employee Health Insurance-Employ			
9,200	9,200		52106 HSA Employer Contributions			
22	43		52107 EAP			
672	685		52108 LT Disability Insurance			
235	235		52109 Life Insurance			
894	934		52110 Workers Compensation			
45,446	46,851		52111 PERS Debt Service			
31,397	32,348		52112 PERS Retirement			
1,245	1,128		52113 Unemployment Expense			
19,840	20,728		52120 Taxes			
145,298	146,693					
2,297	2,422	2,016	53111 General Supplies	1,011	1,011	
130	37	19	53112 Postage & Shipping			
		1,374	53113 Software < \$5,000	1,500	1,500	
	1,500		53171 Equipment < \$5,000			
12,109	5,031	10,825	53211 Operational Travel	10,825	10,825	
38	347	3,000	53216 Staff Development Travel	3,900	3,900	

**Southwestern Oregon Community College
2026-2027**

Cost Center -- 3102 Presidents Office

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
1,379	987	2,209	53319 Meeting Expenses	4,000	4,000	
6,413	7,136	9,456	53331 Dues & Fees	9,456	9,456	
2,824	499		53363 Professional Services	3,864	3,864	
		504	53410 Materials for Resale	504	504	
2,682	7,971	2,040	53509 IMC Printing/Copies			
		298	53520 Rental Vehicle	500	500	
<u>27,870</u>	<u>25,929</u>	<u>31,741</u>		<u>35,560</u>	<u>35,560</u>	
 <u>488,808</u>	 <u>502,288</u>	 <u>296,547</u>		 <u>314,154</u>	 <u>314,154</u>	
<u>488,256</u>	<u>501,808</u>	<u>296,043</u>		<u>313,650</u>	<u>313,650</u>	

BUDGET SALARY DETAIL
2026-2027

COST CENTER: PRESIDENTS OFFICE - COOS CAMPUS

POSITION	FTE	AMOUNT

MGMT SAL FT	1.00	202000
MGMT SAL FT	1.00	76594

	2.00	278594

**Southwestern Oregon Community College
2026-2027**

Cost Center -- 3104 Development

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
165,022	171,689	171,689	51111 FT Management	180,622	180,622	
1,920	1,920		51112 Other Management			
		4,730	51521 FT Specialist	4,976	4,976	
166,942	173,609	176,419		185,598	185,598	
FTE: 2.00	2.00	2.10		FTE: 2.10	2.10	
38,006	39,409		52105 Employee Health Insurance-Employ			
6,800	6,800		52106 HSA Employer Contributions			
22	43		52107 EAP			
393	508		52108 LT Disability Insurance			
235	235		52109 Life Insurance			
484	503		52110 Workers Compensation			
25,041	26,041		52111 PERS Debt Service			
13,222	13,750		52112 PERS Retirement			
675	608		52113 Unemployment Expense			
13,212	13,869		52120 Taxes			
98,089	101,766					
		170	53111 General Supplies	170	170	
		170		170	170	
265,031	275,375	176,589		185,768	185,768	
265,031	275,375	176,589		185,768	185,768	

BUDGET SALARY DETAIL
2026-2027

COST CENTER: DEVELOPMENT - COOS CAMPUS

POSITION	FTE	AMOUNT
FT SPECIALIST	0.10	4976
MGMT SAL FT	1.00	102496
MGMT SAL FT	1.00	78126
	2.10	185598

**Southwestern Oregon Community College
2026-2027**

Cost Center -- 3105 Communications

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
57,572	59,897	59,897	51111 FT Management	63,014	63,014	
960	960		51112 Other Management			
<u>58,532</u>	<u>60,857</u>	<u>59,897</u>		<u>63,014</u>	<u>63,014</u>	
FTE: 1.00	1.00	1.00		FTE: 1.00	1.00	
16,541	17,230		52105 Employee Health Insurance-Employ			
3,400	3,400		52106 HSA Employer Contributions			
11	22		52107 EAP			
176	187		52108 LT Disability Insurance			
118	118		52109 Life Insurance			
170	177		52110 Workers Compensation			
8,780	9,129		52111 PERS Debt Service			
4,636	4,820		52112 PERS Retirement			
237	213		52113 Unemployment Expense			
<u>4,661</u>	<u>4,898</u>		52120 Taxes			
38,727	40,193					
752	910	2,000	53111 General Supplies	2,000	2,000	
6,865	5,761	10,400	53112 Postage & Shipping	11,800	11,800	
1,820	2,048	2,415	53113 Software < \$5,000	2,300	2,300	
	18	100	53171 Equipment < \$5,000	100	100	
186	78	400	53211 Operational Travel	500	500	
368	300	1,100	53216 Staff Development Travel	300	300	
	1,004		53219 Out of State Travel	1,200	1,200	
37,356	50,143	59,705	53312 Outside Printing Services	61,700	61,700	
57,895	52,273	52,590	53316 Advertising	55,129	55,129	
517	667	750	53331 Dues & Fees	750	750	
50,400	30,600	44,500	53363 Professional Services	53,912	53,912	

Southwestern Oregon Community College
2026-2027

Cost Center -- 3105 Communications

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
111	3,241	1,202	53509 IMC Printing/Copies	1,200	1,200	
20	200		53515 Motor Pool			
179		200	53520 Rental Vehicle	200	200	
<u>156,468</u>	<u>147,242</u>	<u>175,362</u>		<u>191,091</u>	<u>191,091</u>	
 <u>253,727</u>	 <u>248,292</u>	 <u>235,259</u>		 <u>254,105</u>	 <u>254,105</u>	
253,727	248,292	235,259		254,105	254,105	

BUDGET SALARY DETAIL
2026-2027

COST CENTER: COMMUNICATIONS - COOS CAMPUS

POSITION	FTE	AMOUNT

MGMTSAL FT	1.00	63014

	1.00	63014

Southwestern Oregon Community College
2026-2027

Cost Center -- 3107 Grant Development

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
981		400	53111 General Supplies	400	400	
72			53137 Catering/Meals			
34,054	29,101	75,000	53357 Contracted Services & Speakers	75,000	75,000	
35,108	29,101	75,400		75,400	75,400	
35,108	29,101	75,400		75,400	75,400	
35,108	29,101	75,400		75,400	75,400	

Southwestern Oregon Community College
2026-2027

Cost Center -- 3108 Accreditation

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	Actual	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
		1,000	53219 Out of State Travel	1,000	1,000	
18,255	20,803	28,027	53331 Dues & Fees	28,027	28,027	
18,255	20,803	29,027		29,027	29,027	
18,255	20,803	29,027		29,027	29,027	
18,255	20,803	29,027		29,027	29,027	

Southwestern Oregon Community College
2026-2027

Cost Center -- 3109 In-Service

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
4,883			53111 General Supplies			
8,430	5,000		53137 Catering/Meals			
2,636	2,594	2,636	53321 Purchased Services	2,636	2,636	
15,949	7,594	2,636		2,636	2,636	
15,949	7,594	2,636		2,636	2,636	
15,949	7,594	2,636		2,636	2,636	

**Southwestern Oregon Community College
2026-2027**

Cost Center -- 3114 Institutional Effectiveness

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
83,272	86,636	86,636	51111 FT Management	91,144	91,144	
960	960		51112 Other Management			
4,753	5,047		51517 MASSC Temporary			
49,508	10,357	62,139	51521 FT Specialist			
<u>138,493</u>	<u>102,999</u>	<u>148,775</u>		<u>91,144</u>	<u>91,144</u>	
FTE: 1.83	1.33	2.00		FTE: 1.00	1.00	
23,027	18,876		52105 Employee Health Insurance-Employ			
5,383	3,400		52106 HSA Employer Contributions			
20	26		52107 EAP			
410	294		52108 LT Disability Insurance			
216	137		52109 Life Insurance			
399	299		52110 Workers Compensation			
16,276	15,450		52111 PERS Debt Service			
8,745	8,319		52112 PERS Retirement			
558	365		52113 Unemployment Expense			
11,042	8,259		52120 Taxes			
<u>66,074</u>	<u>55,423</u>					
364	24	250	53111 General Supplies	250	250	
880	2,273	825	53171 Equipment < \$5,000	825	825	
	881		53211 Operational Travel			
		2,170	53216 Staff Development Travel	2,170	2,170	
		1,700	53219 Out of State Travel	1,700	1,700	
		30	53319 Meeting Expenses	30	30	
2,194	1,420	3,279	53321 Purchased Services	3,279	3,279	
		360	53331 Dues & Fees	360	360	

Southwestern Oregon Community College
2026-2027

Cost Center -- 3114 Institutional Effectiveness

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
	533	678	53509 IMC Printing/Copies			
3,439	5,131	9,292		8,614	8,614	
208,006	163,554	158,067		99,758	99,758	
208,006	163,554	158,067		99,758	99,758	

BUDGET SALARY DETAIL
2026-2027

COST CENTER: INSTITUTIONAL EFFECTIVENESS - COOS CAMPUS

POSITION	FTE	AMOUNT

MGMT SAL FT	1.00	91144

	1.00	91144

**Southwestern Oregon Community College
2026-2027**

Cost Center -- 3116 Information Technologies

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
164,785	165,395	233,903	51111 FT Management	174,000	174,000	
4,080	2,463		51112 Other Management			
149,945	31,245	62,139	51114 FT Supervisor/Confidential	65,372	65,372	
234,636	241,478	279,844	51411 FT Classified	203,133	203,133	
		10,000	51412 Classified Overtime	10,000	10,000	
2,825	1,538	1,000	51417 PT Casual/Temporary	1,000	1,000	
1,150	1,650	2,400	51421 Classified Other Pay	1,200	1,200	
4,941	8,400		51517 MASSC Temporary			
65,848	89,379	100,115	51521 FT Specialist	75,676	75,676	
628,210	541,547	689,401		530,381	530,381	
FTE: 11.33	8.96	11.54		FTE: 8.04	8.04	
202,646	152,416		52105 Employee Health Insurance-Employ			
17,850	9,704		52106 HSA Employer Contributions			
119	197		52107 EAP			
1,880	1,545		52108 LT Disability Insurance			
1,294	1,049		52109 Life Insurance			
1,798	1,548		52110 Workers Compensation			
90,712	79,053		52111 PERS Debt Service			
50,817	45,140		52112 PERS Retirement			
2,456	1,900		52113 Unemployment Expense			
49,726	43,062		52120 Taxes			
419,296	335,614					
3,176	1,174	2,821	53111 General Supplies	2,821	2,821	
	467	247	53112 Postage & Shipping	50	50	
78	2,243	5,500	53113 Software < \$5,000	5,500	5,500	
		1,000	53171 Equipment < \$5,000	1,000	1,000	

**Southwestern Oregon Community College
2026-2027**

Cost Center -- 3116 Information Technologies

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
		500	53211 Operational Travel			
1,403	2,002	5,016	53216 Staff Development Travel	5,416	5,416	
		10,857	53219 Out of State Travel	10,857	10,857	
122,701	93,302	69,933	53314 Telephone Services	133,699	133,699	
		848	53331 Dues & Fees	848	848	
	149,606	245,201	53351 Cybersecurity	178,604	178,604	
686,459	710,542	808,207	53352 Maintenance Contracts	887,197	887,197	
2,071	56,617	38,076	53357 Contracted Services & Speakers	80,750	80,750	
	699		53363 Professional Services			
490	821	1,000	53509 IMC Printing/Copies	1,000	1,000	
775	217	3,000	53515 Motor Pool	3,000	3,000	
	218	700	53520 Rental Vehicle	300	300	
<u>817,153</u>	<u>1,017,906</u>	<u>1,192,906</u>		<u>1,311,042</u>	<u>1,311,042</u>	
 <u>1,864,659</u>	 <u>1,895,067</u>	 <u>1,882,307</u>		 <u>1,841,423</u>	 <u>1,841,423</u>	
1,864,659	1,895,067	1,882,307		1,841,423	1,841,423	

**BUDGET SALARY DETAIL
2026-2027**

COST CENTER: INFORMATION TECHNOLOGIES - COOS CAMPUS

POSITION	FTE	AMOUNT
CLASS SAL FT	1.00	45510
CLASS SAL FT	1.00	51501
CLASS SAL FT	1.00	60612
CLASS SAL FT	1.00	45510
FT SPECIALIST	1.00	75676
MGMT SAL FT	1.00	100486
MGMT SAL FT	1.00	73514
PT CASUAL/TEMPORARY	0.04	1000
SUPR/CONF FT	1.00	65372
	8.04	519181

**Southwestern Oregon Community College
2026-2027**

Cost Center -- 3117 Tech Equip Replacement

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
1,499	1,062	2,000	53111 General Supplies	2,000	2,000	
		50	53112 Postage & Shipping	50	50	
7,113	1,516	5,000	53117 Computer Supplies	5,000	5,000	
160,657	85,584	117,000	53171 Equipment < \$5,000	125,000	125,000	
<u>169,268</u>	<u>88,163</u>	<u>124,050</u>		<u>132,050</u>	<u>132,050</u>	
10,074	61,713	64,765	57020 Computer/Software Equip >\$5,000	70,000	70,000	
<u>10,074</u>	<u>61,713</u>	<u>64,765</u>		<u>70,000</u>	<u>70,000</u>	
<u>179,342</u>	<u>149,876</u>	<u>188,815</u>		<u>202,050</u>	<u>202,050</u>	
179,342	149,876	188,815		202,050	202,050	

**Southwestern Oregon Community College
2026-2027**

Cost Center -- 3201 Financial Aid Services

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
96,961	93,972	110,853	51111 FT Management	69,274	69,274	
1,200	1,200		51112 Other Management			
125,351	119,148	143,645	51411 FT Classified	145,330	145,330	
		5,437	51412 Classified Overtime	5,437	5,437	
7,850	12,994		51417 PT Casual/Temporary			
1,700	1,400	1,800	51421 Classified Other Pay	1,800	1,800	
			51521 FT Specialist	41,202	41,202	
<u>233,062</u>	<u>228,714</u>	<u>261,735</u>		<u>263,043</u>	<u>263,043</u>	
FTE: 4.53	3.91	4.50		FTE: 4.75	4.75	
51,251	41,670		52105 Employee Health Insurance-Employ			
10,200	8,500		52106 HSA Employer Contributions			
45	71		52107 EAP			
653	552		52108 LT Disability Insurance			
493	388		52109 Life Insurance			
676	567		52110 Workers Compensation			
34,959	29,870		52111 PERS Debt Service			
20,175	17,752		52112 PERS Retirement			
934	808		52113 Unemployment Expense			
<u>18,566</u>	<u>18,300</u>		52120 Taxes			
137,952	118,477					
463	855	1,549	53111 General Supplies	1,959	1,959	
1,616	1,678	674	53112 Postage & Shipping			
			53171 Equipment < \$5,000	353	353	
1,337	374	2,147	53211 Operational Travel	4,306	4,306	
		2,409	53216 Staff Development Travel	488	488	
1,240			53219 Out of State Travel			

**Southwestern Oregon Community College
2026-2027**

Cost Center -- 3201 Financial Aid Services

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	Actual	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
			53319 Meeting Expenses	128	128	
318	1,000		53321 Purchased Services	400	400	
13,609	12,050	8,717	53331 Dues & Fees	10,417	10,417	
	117,629		53357 Contracted Services & Speakers			
2,807	2,461	572	53509 IMC Printing/Copies			
36		500	53520 Rental Vehicle	634	634	
<u>21,427</u>	<u>136,047</u>	<u>16,568</u>		<u>18,685</u>	<u>18,685</u>	
<u>392,440</u>	<u>483,238</u>	<u>278,303</u>		<u>281,728</u>	<u>281,728</u>	
392,440	483,238	278,303		281,728	281,728	

BUDGET SALARY DETAIL
2026-2027

COST CENTER: FINANCIAL AID SERVICES - COOS CAMPUS

POSITION	FTE	AMOUNT
CLASS SAL FT	1.00	44408
CLASS SAL FT	1.00	47341
CLASS SAL FT	1.00	53581
FT SPECIALIST	0.75	41202
MGMT SAL FT	1.00	69274
	4.75	255806

**Southwestern Oregon Community College
2026-2027**

Cost Center -- 3203 Business Services

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
90,968	100,558	94,643	51111 FT Management	99,568	99,568	
1,920	1,920		51112 Other Management			
114,383	123,247	119,004	51114 FT Supervisor/Confidential	122,094	122,094	
		3,000	51115 Confidential Overtime	3,000	3,000	
167,030	168,959	167,688	51411 FT Classified	168,564	168,564	
		2,000	51412 Classified Overtime	2,000	2,000	
738	600	600	51421 Classified Other Pay	600	600	
375,039	395,284	386,935		395,826	395,826	
FTE: 6.23	6.00	6.00		FTE: 6.00	6.00	
98,704	95,820		52105 Employee Health Insurance-Employ			
10,982	10,200		52106 HSA Employer Contributions			
67	132		52107 EAP			
1,110	1,123		52108 LT Disability Insurance			
733	700		52109 Life Insurance			
1,088	1,133		52110 Workers Compensation			
55,642	59,430		52111 PERS Debt Service			
32,311	34,845		52112 PERS Retirement			
1,509	1,390		52113 Unemployment Expense			
29,566	31,343		52120 Taxes			
231,710	236,116					
1,816	1,672	3,000	53111 General Supplies	3,000	3,000	
4,665	4,297	3,731	53112 Postage & Shipping			
1,082	1,278	1,000	53113 Software < \$5,000	1,000	1,000	
530	612	800	53211 Operational Travel	800	800	
1,124		1,675	53216 Staff Development Travel	1,675	1,675	
		3,500	53219 Out of State Travel	3,500	3,500	

**Southwestern Oregon Community College
2026-2027**

Cost Center -- 3203 Business Services

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
2,789	2,032	4,850	53312 Outside Printing Services	4,850	4,850	
741	741	1,000	53316 Advertising	1,000	1,000	
90	3,120	300	53321 Purchased Services	300	300	
570	882	775	53331 Dues & Fees	775	775	
4,009	7,016	3,461	53509 IMC Printing/Copies			
<u>17,415</u>	<u>21,651</u>	<u>24,092</u>		<u>16,900</u>	<u>16,900</u>	
 <u>624,165</u>	 <u>653,051</u>	 <u>411,027</u>		 <u>412,726</u>	 <u>412,726</u>	
624,165	653,051	411,027		412,726	412,726	

BUDGET SALARY DETAIL
2026-2027

COST CENTER: BUSINESS SERVICES - COOS CAMPUS

POSITION	FTE	AMOUNT
CLASS SAL FT	1.00	60611
CLASS SAL FT	1.00	60611
CLASS SAL FT	1.00	47342
MGMT SAL FT	1.00	99568
SUPR/CONF FT	1.00	50680
SUPR/CONF FT	1.00	71414
	6.00	390226

**Southwestern Oregon Community College
2026-2027**

Cost Center -- 3205 Human Resources

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
82,552	89,657	82,511	51111 FT Management	81,797	81,797	
2,560	2,160		51112 Other Management			
91,209	32,623	51,122	51114 FT Supervisor/Confidential			
		2,500	51517 MASSC Temporary	2,500	2,500	
47,005	51,122	51,122	51521 FT Specialist	114,820	114,820	
		30,041	51522 PT Specialist			
<u>223,326</u>	<u>175,562</u>	<u>217,296</u>		<u>199,117</u>	<u>199,117</u>	
FTE: 3.61	2.25	3.59		FTE: 3.09	3.09	
41,373	37,786		52105 Employee Health Insurance-Employ			
8,925	7,083		52106 HSA Employer Contributions			
37	50		52107 EAP			
559	487		52108 LT Disability Insurance			
323	284		52109 Life Insurance			
648	451		52110 Workers Compensation			
19,167	23,338		52111 PERS Debt Service			
12,535	14,855		52112 PERS Retirement			
900	601		52113 Unemployment Expense			
<u>17,664</u>	<u>13,693</u>		52120 Taxes			
102,130	98,628					
612	255	500	53111 General Supplies	500	500	
874	149	123	53112 Postage & Shipping			
		300	53117 Computer Supplies	300	300	
237		400	53171 Equipment < \$5,000	400	400	
1,451	169	5,701	53211 Operational Travel	8,000	8,000	
2,704	6,652	9,500	53212 Recruitment Travel	12,000	12,000	
1,827	3,718	1,975	53216 Staff Development Travel	2,000	2,000	

**Southwestern Oregon Community College
2026-2027**

Cost Center -- 3205 Human Resources

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
		1,495	53219 Out of State Travel			
5,405	5,228	7,287	53316 Advertising	8,000	8,000	
64	100		53319 Meeting Expenses	350	350	
1,250	1,413	1,713	53321 Purchased Services	1,000	1,000	
700	1,035	1,804	53331 Dues & Fees	1,000	1,000	
8,309	26,331	39,500	53357 Contracted Services & Speakers	36,200	36,200	
3,187	539	3,350	53363 Professional Services	5,000	5,000	
6,636	5,890	1,500	53509 IMC Printing/Copies			
127	116	25	53520 Rental Vehicle			
<u>33,383</u>	<u>51,594</u>	<u>75,173</u>		<u>74,750</u>	<u>74,750</u>	
 <u>358,839</u>	 <u>325,785</u>	 <u>292,469</u>		 <u>273,867</u>	 <u>273,867</u>	
<u>358,839</u>	<u>325,785</u>	<u>292,469</u>		<u>273,867</u>	<u>273,867</u>	

BUDGET SALARY DETAIL
2026-2027

COST CENTER: HUMAN RESOURCES - COOS CAMPUS

POSITION	FTE	AMOUNT
FT SPECIALIST	1.00	61038
FT SPECIALIST	1.00	53782
MASSC TEMPORARY	0.09	2500
MGMT SAL FT	1.00	81797
	3.09	199117

**Southwestern Oregon Community College
2026-2027**

Cost Center -- 3206 Retirement Expense

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
44,969	10,319	8,000	51913 MASSC Leave Buyout	5,990	5,990	
127,170	28,981		51914 Faculty Leave Buyout	11,600	11,600	
12,977		1,000	51915 Classified Leave Buyout	22,310	22,310	
185,116	39,300	9,000		39,900	39,900	
FTE: 0.00	0.00			FTE:		
64,590	66,173	62,000	52102 MASSC Health Insurance	62,000	62,000	
33,165	43,098	61,500	52103 Faculty Health Insurance	61,500	61,500	
58,888	47,293	61,500	52104 Classified Health Insurance	61,500	61,500	
22			52110 Workers Compensation			
167			52113 Unemployment Expense			
13,500	3,164		52120 Taxes			
170,332	159,728	185,000		185,000	185,000	
355,448	199,028	194,000		224,900	224,900	
355,448	199,028	194,000		224,900	224,900	

Southwestern Oregon Community College
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Cost Center -- 3207 Professional Services

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
		650	53316 Advertising	650	650	
	989		53331 Dues & Fees			
39,455	28,904	29,750	53360 Labor Legal Services	29,750	29,750	
8,869	26,168	23,717	53361 Legal Services	13,717	13,717	
84,088	127,733	118,700	53362 Auditing Services	124,635	124,635	
75,878	30,516	39,500	53363 Professional Services	39,500	39,500	
14,188	6,001	22,500	53364 Labor Contract Services	32,500	32,500	
		9,000	53365 Architectural Services	9,000	9,000	
<u>222,477</u>	<u>220,312</u>	<u>243,817</u>		<u>249,752</u>	<u>249,752</u>	
<u>222,477</u>	<u>220,312</u>	<u>243,817</u>		<u>249,752</u>	<u>249,752</u>	
<u>222,477</u>	<u>220,312</u>	<u>243,817</u>		<u>249,752</u>	<u>249,752</u>	

**Southwestern Oregon Community College
2026-2027**

Cost Center -- 3209 Gen to College Support

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
		-5,000	44637 Billing Services Fees	-5,000	-5,000	
		-5,000		-5,000	-5,000	
-123,877	-109,096	-90,000	45190 Other Interest	-90,000	-90,000	
-123,877	-109,096	-90,000		-90,000	-90,000	
-123,877	-109,096	-95,000		-95,000	-95,000	
17,863			51517 MASSC Temporary			
-	-5,401	689,157	51525 Other Salaries	669,900	669,900	
17,863	-5,401	689,157		669,900	669,900	
FTE: 0.57 FTE:						
	320		52105 Employee Health Insurance-Employ			
52			52110 Workers Compensation			
2,680	1,402		52111 PERS Debt Service			
16,689	-10,000		52112 PERS Retirement			
-16,194			52113 Unemployment Expense			
23,513	30,727		52120 Taxes			
-26,683	11	6,699,815	52190 PR Costs/Fringe	6,761,206	6,761,206	
57	22,459	6,699,815		6,761,206	6,761,206	
1,673	144	2,060	53111 General Supplies	2,060	2,060	
	27	60,404	53112 Postage & Shipping	68,920	68,920	
-1			53124 Cash - Over (Short)			
147,456	117,578	41,680	53125 Credit Card Fees	41,680	41,680	
7,647	8,494		53126 Bank Service Charges			

**Southwestern Oregon Community College
2026-2027**

Cost Center -- 3209 Gen to College Support

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
7,529	5,450	14,049	53170 Safety/Security Equipment	14,049	14,049	
		4,000	53171 Equipment < \$5,000	4,000	4,000	
		935	53211 Operational Travel	2,760	2,760	
		1,825	53219 Out of State Travel			
475,983	485,504	495,212	53317 Facility/Equipment Rental	371,003	371,003	
376	300		53319 Meeting Expenses			
		6,359	53321 Purchased Services	690	690	
1,933	2,136	1,500	53331 Dues & Fees	550	550	
293			53338 Cable TV			
18,381	13,886	10,100	53357 Contracted Services & Speakers	10,600	10,600	
4,291	7,500	15,197	53363 Professional Services	15,197	15,197	
3,975		2,300	53364 Labor Contract Services	2,300	2,300	
257,332	291,976	399,200	53370 Insurance	426,200	426,200	
		55,856	53509 IMC Printing/Copies	95,000	95,000	
		3,500	53610 Equipment Repair	3,500	3,500	
<u>926,867</u>	<u>932,996</u>	<u>1,114,177</u>		<u>1,058,509</u>	<u>1,058,509</u>	
		16,235	55901 Collection Expense	1,000	1,000	
		500	55903 Administrative Expense	500	500	
4,998	1,117	14,000	55909 Acct Receivable Write - Off	14,000	14,000	
<u>4,998</u>	<u>1,117</u>	<u>30,735</u>		<u>15,500</u>	<u>15,500</u>	

Southwestern Oregon Community College
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Cost Center -- 3209 Gen to College Support

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
8,500	1,890	3,881	57010 Equipment >\$5,000	10,000	10,000	
8,500	1,890	3,881		10,000	10,000	
958,286	953,061	8,537,765		8,515,115	8,515,115	
834,409	843,965	8,442,765		8,420,115	8,420,115	

**Southwestern Oregon Community College
2026-2027**

Cost Center -- 3210 Employee Appreciation

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
	35		53111 General Supplies			
2,257	1,943	3,000	53129 Awards & Trophies	3,000	3,000	
1,650	1,250	1,000	53137 Catering/Meals	1,000	1,000	
<u>3,907</u>	<u>3,228</u>	<u>4,000</u>		<u>4,000</u>	<u>4,000</u>	
10,282	1,740	130,000	55841 Employee Tuition Benefit- Faculty	130,000	130,000	
4,803	610	75,000	55842 Employee Fee Benefit-Faculty	75,000	75,000	
42,850	59,126		55843 Employee Tuition Benefit-Classified			
21,115	30,108		55844 Employee Fee Benefit-Classified			
55,945	30,733		55845 Employee Tuition Benefit-MASSC			
29,035	15,863		55846 Employee Fee Benefit-MASSC			
12,240	17,208		55847 Employee Tuition Benefit-PT Faculty			
19,089	25,443		55848 Dependent Tuition Benefit-Faculty			
10,102	12,627		55849 Dependent Fee Benefit-Faculty			
828	218		55850 Employee Fee Benefit - PT Faculty			
1,129	5,161		55852 Retiree Tuition Waiver			
-141,535	-139,411	-130,000	55890 Tuition Waiver Contra	-130,000	-130,000	
-65,882	-59,426	-75,000	55891 Fee Waiver Contra	-75,000	-75,000	
<u>3,907</u>	<u>3,228</u>	<u>4,000</u>		<u>4,000</u>	<u>4,000</u>	
3,907	3,228	4,000		4,000	4,000	

**Southwestern Oregon Community College
2026-2027**

Cost Center -- 3211 Admin Services

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
241,008	163,668	181,935	51111 FT Management	184,748	184,748	
1,920	1,120		51112 Other Management			
<u>242,928</u>	<u>164,788</u>	<u>181,935</u>		<u>184,748</u>	<u>184,748</u>	
FTE: 3.00	1.53	2.00		FTE: 2.00	2.00	
59,788	36,661		52105 Employee Health Insurance-Employ			
3,400	3,400		52106 HSA Employer Contributions			
32	31		52107 EAP			
731	470		52108 LT Disability Insurance			
353	176		52109 Life Insurance			
704	470		52110 Workers Compensation			
36,439	22,890		52111 PERS Debt Service			
22,969	16,120		52112 PERS Retirement			
982	577		52113 Unemployment Expense			
<u>18,977</u>	<u>12,877</u>	<u></u>	52120 Taxes	<u></u>	<u></u>	
144,375	93,672					
2,853	332	353	53111 General Supplies	353	353	
7	40	4	53112 Postage & Shipping			
		100	53114 Printing Supplies	100	100	
1,479	1,661	1,650	53211 Operational Travel	1,650	1,650	
1,644		441	53216 Staff Development Travel	5,000	5,000	
	3,521	3,500	53219 Out of State Travel			
625	86	200	53319 Meeting Expenses	200	200	
1,530	2,000	3,059	53331 Dues & Fees	2,000	2,000	
2,132	3,280	903	53509 IMC Printing/Copies	350	350	

Southwestern Oregon Community College
2026-2027

Cost Center -- 3211 Admin Services

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	Actual	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
		350	53520 Rental Vehicle	350	350	
10,270	10,921	10,560		10,003	10,003	
397,573	269,381	192,495		194,751	194,751	
397,573	269,381	192,495		194,751	194,751	

BUDGET SALARY DETAIL
2026-2027

COST CENTER: ADMIN SERVICES - COOS CAMPUS

POSITION	FTE	AMOUNT

MGMT SAL FT	1.00	52727
MGMT SAL FT	1.00	132021

	2.00	184748

**Southwestern Oregon Community College
2026-2027**

Cost Center -- 3213 Community Standards

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	Actual	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
	75,530	75,530	51111 FT Management	79,460	79,460	
	960		51112 Other Management			
	76,490	75,530		79,460	79,460	
FTE:	1.00	1.00		FTE: 1.00	1.00	
	9,794		52105 Employee Health Insurance-Employ			
	22		52107 EAP			
	237		52108 LT Disability Insurance			
	118		52109 Life Insurance			
	222		52110 Workers Compensation			
	11,474		52111 PERS Debt Service			
	6,058		52112 PERS Retirement			
	268		52113 Unemployment Expense			
	6,120		52120 Taxes			
	34,311					
		150	53111 General Supplies	150	150	
		500	53211 Operational Travel	500	500	
	2,796	3,500	53216 Staff Development Travel	3,500	3,500	
	131	156	53331 Dues & Fees	200	200	
	4,110	10,832	53357 Contracted Services & Speakers	11,299	11,299	
	4		53509 IMC Printing/Copies			
	7,041	15,138		15,649	15,649	
	117,842	90,668		95,109	95,109	
	117,842	90,668		95,109	95,109	

BUDGET SALARY DETAIL
2026-2027

COST CENTER: COMMUNITY STANDARDS - COOS CAMPUS

POSITION	FTE	AMOUNT

MGMT SAL FT	1.00	79460

	1.00	79460

**Southwestern Oregon Community College
2026-2027**

Cost Center -- 3301 Facilities

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
75,480	82,511	82,511	51111 FT Management	86,804	86,804	
960	960		51112 Other Management			
18,597	18,833	21,143	51411 FT Classified	22,204	22,204	
		3,000	51412 Classified Overtime	3,000	3,000	
<u>95,037</u>	<u>102,304</u>	<u>106,654</u>		<u>112,008</u>	<u>112,008</u>	
FTE: 1.50	1.45	1.50		FTE: 1.50	1.50	
27,125	27,583		52105 Employee Health Insurance-Employ			
4,250	4,250		52106 HSA Employer Contributions			
16	31		52107 EAP			
285	301		52108 LT Disability Insurance			
176	167		52109 Life Insurance			
276	294		52110 Workers Compensation			
16,577	16,294		52111 PERS Debt Service			
8,753	8,603		52112 PERS Retirement			
383	357		52113 Unemployment Expense			
8,779	8,750		52120 Taxes			
<u>66,621</u>	<u>66,630</u>					
3,914	2,105	3,382	53111 General Supplies	3,382	3,382	
102	14	1	53112 Postage & Shipping			
3,214	2,019	1,600	53119 Uniforms	2,500	2,500	
418		200	53137 Catering/Meals	200	200	
975	54	1,000	53211 Operational Travel	1,000	1,000	
	100		53319 Meeting Expenses			
328		600	53331 Dues & Fees	600	600	
78,945	99,807	64,116	53334 Gas/Propane	65,451	65,451	
332,206	410,088	501,584	53335 Electricity	512,026	512,026	

**Southwestern Oregon Community College
2026-2027**

Cost Center -- 3301 Facilities

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
61,058	66,627	71,129	53336 Water & Sewage	74,032	74,032	
17,828	21,520	26,248	53337 Sanitation Services	27,298	27,298	
13,372	8,297	9,300	53352 Maintenance Contracts	9,300	9,300	
40,809	43,653	47,900	53357 Contracted Services & Speakers			
2,751	4,754	462	53509 IMC Printing/Copies			
390	257	500	53520 Rental Vehicle	500	500	
556,309	659,294	728,022		696,289	696,289	
717,967	828,228	834,676		808,297	808,297	
717,967	828,228	834,676		808,297	808,297	

BUDGET SALARY DETAIL
2026-2027

COST CENTER: FACILITIES - COOS CAMPUS

POSITION	FTE	AMOUNT
CLASS SAL FT	0.50	22204
MGMT SAL FT	1.00	86804
	1.50	109008

**Southwestern Oregon Community College
2026-2027**

Cost Center -- 3302 Building Maintenance

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
162,035	172,517	168,209	51411 FT Classified	178,818	178,818	
162,035	172,517	168,209		178,818	178,818	
FTE: 3.00	3.00	3.00		FTE: 3.00	3.00	
46,173	47,633		52105 Employee Health Insurance-Employ			
8,500	8,500		52106 HSA Employer Contributions			
32	68		52107 EAP			
469	469		52108 LT Disability Insurance			
353	353		52109 Life Insurance			
3,516	3,646		52110 Workers Compensation			
24,305	26,023		52111 PERS Debt Service			
12,833	13,980		52112 PERS Retirement			
648	602		52113 Unemployment Expense			
12,968	13,866		52120 Taxes			
109,797	115,139					
58,392	51,149	69,200	53111 General Supplies	85,200	85,200	
		200	53151 Gasoline/Fuel/Propane	200	200	
		1,500	53171 Equipment < \$5,000	8,000	8,000	
54		500	53216 Staff Development Travel	500	500	
		500	53317 Facility/Equipment Rental	500	500	
73,678	78,860	75,841	53321 Purchased Services	71,341	71,341	
4,477	1,145	3,750	53331 Dues & Fees	1,750	1,750	
16,664	28,840	27,900	53352 Maintenance Contracts	15,900	15,900	
	80		53509 IMC Printing/Copies			
		250	53520 Rental Vehicle	250	250	
2,675	7,528	7,000	53610 Equipment Repair	3,000	3,000	

Southwestern Oregon Community College
2026-2027

Cost Center -- 3302 Building Maintenance

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
15,499	21,643	16,000	53630 Minor Building Repair	16,000	16,000	
171,438	189,244	202,641		202,641	202,641	
443,270	476,900	370,850		381,459	381,459	
443,270	476,900	370,850		381,459	381,459	

BUDGET SALARY DETAIL
2026-2027

COST CENTER: BUILDING MAINTENANCE - COOS CAMPUS

POSITION	FTE	AMOUNT
CLASS SAL FT	1.00	64730
CLASS SAL FT	1.00	58635
CLASS SAL FT	1.00	55453
	3.00	178818

**Southwestern Oregon Community College
2026-2027**

Cost Center -- 3303 Grounds Maintenance

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
41,112	31,775	46,134	51411 FT Classified	49,005	49,005	
		700	51412 Classified Overtime	700	700	
2,971		320	51417 PT Casual/Temporary			
44,082	31,775	47,154		49,705	49,705	
FTE: 1.10	1.00	1.01		FTE: 1.00	1.00	
8,061	8,067		52105 Employee Health Insurance-Employ			
1,700	1,700		52106 HSA Employer Contributions			
11	23		52107 EAP			
126	105		52108 LT Disability Insurance			
118	118		52109 Life Insurance			
957	657		52110 Workers Compensation			
6,167	4,805		52111 PERS Debt Service			
3,256	2,601		52112 PERS Retirement			
176	109		52113 Unemployment Expense			
3,532	2,550		52120 Taxes			
24,103	20,734					
15,853	9,216	10,260	53111 General Supplies	16,535	16,535	
1,791	1,738	3,000	53151 Gasoline/Fuel/Propane	3,000	3,000	
	652	1,000	53171 Equipment < \$5,000	1,000	1,000	
536		870	53216 Professional Development	870	870	
	1,253		53321 Purchased Services			
	100	150	53331 Dues & Fees	150	150	
		3,875	53357 Contracted Services & Speakers			

Southwestern Oregon Community College
2026-2027

Cost Center -- 3303 Grounds Maintenance

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
1,059	1,107	3,400	53610 Equipment Repair	1,000	1,000	
19,239	14,067	22,555		22,555	22,555	
87,424	66,576	69,709		72,260	72,260	
87,424	66,576	69,709		72,260	72,260	

BUDGET SALARY DETAIL
2026-2027

COST CENTER: GROUNDS MAINTENANCE - COOS CAMPUS

POSITION	FTE	AMOUNT
CLASS SAL FT	1.00	49005
	1.00	49005

**Southwestern Oregon Community College
2026-2027**

Cost Center -- 3304 Campus Safety

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
66,551	69,240	69,240	51111 FT Management	72,842	72,842	
960	960		51112 Other Management			
111,420	118,309	115,336	51411 FT Classified	123,365	123,365	
		3,200	51412 Classified Overtime	3,200	3,200	
106,630	122,378	112,920	51415 PT 20HR Classified	118,579	118,579	
45,599	44,244	70,899	51416 PT 10HR Classified	72,371	72,371	
	7,454	11,000	51417 PT Casual/Temporary	11,000	11,000	
			51421 Classified Other Pay	600	600	
<u>331,160</u>	<u>362,585</u>	<u>382,595</u>		<u>401,957</u>	<u>401,957</u>	
FTE: 6.30	6.45	7.17		FTE: 7.16	7.16	
78,371	76,606		52105 Employee Health Insurance-Employ			
8,500	7,367		52106 HSA Employer Contributions			
86	175		52107 EAP			
525	538		52108 LT Disability Insurance			
353	353		52109 Life Insurance			
7,093	7,461		52110 Workers Compensation			
47,862	52,475		52111 PERS Debt Service			
25,230	28,034		52112 PERS Retirement			
1,327	1,261		52113 Unemployment Expense			
27,001	29,413		52120 Taxes			
<u>196,349</u>	<u>203,683</u>					
920	144	1,000	53111 General Supplies	1,000	1,000	
2	4	29	53112 Postage & Shipping			
	883	2,700	53119 Uniforms	2,700	2,700	
	403	2,000	53171 Equipment < \$5,000	2,000	2,000	
	197	600	53211 Operational Travel	600	600	

**Southwestern Oregon Community College
2026-2027**

Cost Center -- 3304 Campus Safety

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
199	258		53216 Staff Development Travel			
608	579	840	53314 Telephone Services	840	840	
420	791	1,600	53331 Dues & Fees	1,600	1,600	
360	626	2,000	53357 Contracted Services & Speakers	2,000	2,000	
2,790	2,348	1,127	53509 IMC Printing/Copies			
2,940	2,732	6,168	53515 Motor Pool	6,168	6,168	
131	228	395	53520 Rental Vehicle	395	395	
		660	53610 Equipment Repair	660	660	
<u>8,371</u>	<u>9,193</u>	<u>19,119</u>		<u>17,963</u>	<u>17,963</u>	
 <u>535,880</u>	 <u>575,461</u>	 <u>401,714</u>		 <u>419,920</u>	 <u>419,920</u>	
535,880	575,461	401,714		419,920	419,920	

BUDGET SALARY DETAIL
2026-2027

COST CENTER: CAMPUS SAFETY - COOS CAMPUS

POSITION	FTE	AMOUNT
10 HR PT CLASS SAL	0.48	23435
10 HR PT CLASS SAL	0.48	21755
10 HR PT CLASS SAL	0.48	27181
20 HR PT CLASS	0.78	38237
20 HR PT CLASS SAL	0.78	40171
20 HR PT CLASS SAL	0.78	40171
CLASS SAL FT	1.00	58635
CLASS SAL FT	1.00	64730
MGMT SAL FT	1.00	72842
PT CASUAL/TEMPORARY	0.38	11000
	7.16	398157

**Southwestern Oregon Community College
2026-2027**

Cost Center -- 3305 Custodial

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
195,716	209,576	227,520	51411 FT Classified	239,866	239,866	
	3,348	5,400	51417 PT Casual/Temporary	5,400	5,400	
1,500	1,500	1,500	51421 Classified Other Pay	2,100	2,100	
197,216	214,424	234,420		247,366	247,366	
FTE: 5.71	5.08	5.69		FTE: 5.68	5.68	
74,671	88,603		52105 Employee Health Insurance-Employ			
10,200	9,350		52106 HSA Employer Contributions			
56	124		52107 EAP			
578	600		52108 LT Disability Insurance			
608	627		52109 Life Insurance			
4,280	4,474		52110 Workers Compensation			
24,612	29,365		52111 PERS Debt Service			
13,633	16,459		52112 PERS Retirement			
789	748		52113 Unemployment Expense			
15,702	17,151		52120 Employer PR Taxes			
145,128	167,501					
29,121	27,005	31,000	53111 General Supplies	27,000	27,000	
1,596	2,238	5,000	53171 Equipment < \$5,000	5,000	5,000	
			53357 Contracted Services & Speakers	4,000	4,000	
		500	53610 Equipment Repair	500	500	
30,716	29,242	36,500		36,500	36,500	
373,060	411,167	270,920		283,866	283,866	
373,060	411,167	270,920		283,866	283,866	

BUDGET SALARY DETAIL
2026-2027

COST CENTER: CUSTODIAL - COOS CAMPUS

POSITION	FTE	AMOUNT
CLASS SAL FT	1.00	46925
CLASS SAL FT	1.00	50107
CLASS SAL FT	0.50	23462
CLASS SAL FT	1.00	37565
CLASS SAL FT	1.00	46925
CLASS SAL FT	1.00	34882
PT CASUAL/TEMPORARY	0.18	5400
	5.68	245266

Southwestern Oregon Community College
2026-2027

Cost Center -- 3601 Operating Loan

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	Actual	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
-1,500,000		-3,500,000	45353 Loan Proceeds	-3,500,000	-3,500,000	
-1,500,000		-3,500,000		-3,500,000	-3,500,000	
-1,500,000		-3,500,000		-3,500,000	-3,500,000	
-1,500,000		-3,500,000		-3,500,000	-3,500,000	

**Southwestern Oregon Community College
2026-2027**

Cost Center -- 3701 Student Support

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
25,288	9,804	27,958	55801 Field Mainenance Tuition Waivers	28,674	28,674	
59,195	54,606	13,979	55802 GED Tuition Waivers	14,337	14,337	
84,637	95,988	94,744	55803 Military Tuition Waivers	97,173	97,173	
13,044	18,248	23,298	55804 Presidential Tuition Waivers	23,895	23,895	
	132,810		55805 Summer Tuition Waivers			
	798		55813 Displaced Workers Waivers			
61,836	49,210	59,088	55814 Athletic Housing Waiver	71,304	71,304	
660,960	706,300	795,226	55815 Athletic Waivers	815,616	815,616	
		13,979	55816 Talent Waivers	14,337	14,337	
763	342		55817 Skills Day Award			
3,072	2,640	9,320	55818 Southwestern Grant	9,558	9,558	
1,308	684	4,660	55819 Curry Tuition Waivers	4,779	4,779	
364,104	432,668	326,167	55820 3.75 Tuition Waivers	334,530	334,530	
		13,979	55821 Fallen Firefighters Waivers	14,337	14,337	
16,241	12,540	27,958	55822 Ambassador Tuition Waivers	28,674	28,674	
10,464	23,045	27,958	55823 ASG Tuition Waivers	28,674	28,674	
		15,532	55824 Fire Science Tuition Waivers	15,930	15,930	
38,739	5,472	46,596	55826 Provisional Tuition Waivers	47,790	47,790	
<u>-1,339,651</u>	<u>-1,545,155</u>	<u>-1,500,442</u>	55890 Waiver Contra	<u>-1,549,608</u>	<u>-1,549,608</u>	

Southwestern Oregon Community College
2026-2027

Cost Center -- 3702 Student Aid - Other

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
2,503	16,189		55111 Student Aid			
		3,865	55903 Administrative Expense	3,865	3,865	
<u>2,503</u>	<u>16,189</u>	<u>3,865</u>		<u>3,865</u>	<u>3,865</u>	
<u>2,503</u>	<u>16,189</u>	<u>3,865</u>		<u>3,865</u>	<u>3,865</u>	
<u>2,503</u>	<u>16,189</u>	<u>3,865</u>		<u>3,865</u>	<u>3,865</u>	

**Southwestern Oregon Community College
2026-2027**

Cost Center -- 3714 Gen Student Employment

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
		61,000	51600 ***FWS & Student Employment***	61,000	61,000	
	4,106		51613 General Student Employment			
22,463	21,129		51633 Rec Center			
3,679			51663 Audio Visual			
3,981	927		51664 IMC			
1,958			51665 Curry County			
851			51683 Grounds Maintenance			
8,539	3,610		51688 Bookstore			
<u>41,472</u>	<u>29,771</u>	<u>61,000</u>		<u>61,000</u>	<u>61,000</u>	
FTE: 1.46	0.97	2.15		FTE: 2.09	2.09	
118	96		52110 Workers Compensation			
2	19		52113 Unemployment Expense			
345	678		52120 Taxes			
<u>465</u>	<u>793</u>					
<u>41,937</u>	<u>30,564</u>	<u>61,000</u>		<u>61,000</u>	<u>61,000</u>	
<u>41,937</u>	<u>30,564</u>	<u>61,000</u>		<u>61,000</u>	<u>61,000</u>	

BUDGET SALARY DETAIL
2026-2027

COST CENTER: GEN STUDENT EMPLOYMENT - COOS CAMPUS

POSITION	FTE	AMOUNT
FWS & STUDENT EMPLOYMEN	2.09	61000
	2.09	61000

**Southwestern Oregon Community College
2026-2027**

Cost Center -- 3715 Student Work Program

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
		11,000	51685 Student Activities-Clubs	11,000	11,000	
10,647	11,693	8,000	51689 Athletics	8,000	8,000	
10,647	11,693	19,000		19,000	19,000	
FTE: 0.37	0.37	0.67		FTE: 0.65	0.65	
31	34		52110 Workers Compensation			
1	1		52113 Unemployment Expense			
68	71		52120 Taxes			
101	106					
10,748	11,799	19,000		19,000	19,000	
10,748	11,799	19,000		19,000	19,000	

BUDGET SALARY DETAIL
2026-2027

COST CENTER: STUDENT WORK PROGRAM - COOS CAMPUS

POSITION	FTE	AMOUNT
ATHLETICS	0.27	8000
STUDENT ACTIVITIES-CLUBS	0.38	11000
	0.65	19000

Southwestern Oregon Community College
2026-2027

Cost Center -- 3901 Contingency

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	Actual	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</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	

**Southwestern Oregon Community College
2026-2027**

Cost Center -- 4005 Student Activities

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
	30,461	30,461	51111 FT Management	32,045	32,045	
	480		51112 Other Management			
18,739			51521 FT Specialist			
<u>18,739</u>	<u>30,941</u>	<u>30,461</u>		<u>32,045</u>	<u>32,045</u>	
FTE: 0.34	0.50	0.50		FTE: 0.50	0.50	
7,590	11,664		52105 Employee Health Insurance-Employ			
850	1,700		52106 HSA Employer Contributions			
4	11		52107 EAP			
52	92		52108 LT Disability Insurance			
39	59		52109 Life Insurance			
54	90		52110 Workers Compensation			
2,811	4,641		52111 PERS Debt Service			
1,484	2,451		52112 PERS Retirement			
75	108		52113 Unemployment Expense			
<u>1,513</u>	<u>2,497</u>		52120 Taxes			
14,472	23,312					
1,757	5,559	6,878	53111 General Supplies	2,626	2,626	
			53129 Awards & Trophies	483	483	
	300		53130 Donations			
	547		53137 Catering/Meals	1,256	1,256	
			53211 Operational Travel	900	900	
			53216 Staff Development Travel	416	416	
			53331 Dues & Fees	97	97	
4,649	15,619	15,759	53357 Contracted Services & Speakers	15,459	15,459	
939	191		53509 IMC Printing/Copies			
			53515 Motor Pool	600	600	

Southwestern Oregon Community College
2026-2027

Cost Center -- 4005 Student Activities

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	Actual	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
			53518 Bus - Southwestern	500	500	
			53520 Rental Vehicle	300	300	
7,345	22,216	22,637		22,637	22,637	
 40,556	 76,469	 53,098		 54,682	 54,682	
40,556	76,469	53,098		54,682	54,682	

BUDGET SALARY DETAIL
2026-2027

COST CENTER: STUDENT ACTIVITIES - COOS CAMPUS

POSITION	FTE	AMOUNT

MGMT SAL FT	0.50	32045

	0.50	32045

**Southwestern Oregon Community College
2026-2027**

Cost Center -- 4009 Student Government/ASG

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
-546	-574	-2,000	45015 Vending Sales	-2,000	-2,000	
-546	-574	-2,000		-2,000	-2,000	
-546	-574	-2,000		-2,000	-2,000	
			53108 Promotional Materials & Services	483	483	
5,506	15,268	8,081	53111 General Supplies	4,831	4,831	
8			53112 Postage & Shipping	48	48	
	90	87	53129 Awards & Trophies	87	87	
1,970	1,500	1,000	53130 Donations	483	483	
639	1,400		53211 Operational Travel	2,850	2,850	
260			53321 Purchased Services			
			53331 Dues & Fees	773	773	
4,030	993	15,716	53357 Contracted Services & Speakers	14,029	14,029	
280	601	721	53509 IMC Printing/Copies			
	311		53515 Motor Pool	800	800	
238			53520 Rental Vehicle	500	500	
12,931	20,162	25,605		24,884	24,884	
12,931	20,162	25,605		24,884	24,884	
12,385	19,588	23,605		22,884	22,884	

**Southwestern Oregon Community College
2026-2027**

Cost Center -- 4011 Student Rec Center

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
-36,363	-36,608	-70,000	45219 Facility Use	-70,000	-70,000	
-36,363	-36,608	-70,000		-70,000	-70,000	
-36,363	-36,608	-70,000		-70,000	-70,000	
33,068	30,461	30,460	51111 FT Management	32,045	32,045	
	480		51112 Other Management			
41,763	45,784	45,784	51114 FT Supervisor/Confidential	48,167	48,167	
36,252	44,712	49,330	51416 PT 10HR Classified	69,249	69,249	
19,781	21,756		51417 PT Casual/Temporary			
	300	600	51421 Classified Other Pay	600	600	
	3,544		51633 General Student Employment			
130,865	147,035	126,174		150,061	150,061	
FTE: 3.18	3.60	2.81		FTE: 3.29	3.29	
31,016	32,884		52105 Employee Health Insurance-Employ			
4,335	4,658		52106 HSA Employer Contributions			
43	94		52107 EAP			
216	233		52108 LT Disability Insurance			
158	161		52109 Life Insurance			
421	414		52110 Workers Compensation			
14,885	16,456		52111 PERS Debt Service			
7,859	8,733		52112 PERS Retirement			
525	512		52113 Unemployment Expense			
10,368	11,811		52120 Taxes			
69,826	75,955					
6,043	12,540	5,940	53111 General Supplies	9,000	9,000	

**Southwestern Oregon Community College
2026-2027**

Cost Center -- 4011 Student Rec Center

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
	155		53211 Operational Travel			
1,388			53219 Out of State Travel			
3,790	6,893	11,200	53321 Purchased Services	11,200	11,200	
57	1,200	434	53509 IMC Printing/Copies			
		5,060	53630 Minor Building Repair			
<u>11,278</u>	<u>20,787</u>	<u>22,634</u>		<u>20,200</u>	<u>20,200</u>	
 <u>211,969</u>	 <u>243,778</u>	 <u>148,808</u>		 <u>170,261</u>	 <u>170,261</u>	
175,606	207,170	78,808		100,261	100,261	

BUDGET SALARY DETAIL
2026-2027

COST CENTER: STUDENT REC CENTER - COOS CAMPUS

POSITION	FTE	AMOUNT
10 HR PT CLASS SAL	0.48	17409
10 HR PT CLASS SAL	0.48	16984
10 HR PT CLASS SAL	0.48	16569
10 HR PT CLASS SAL	0.48	18287
MGMT SAL FT	0.50	32045
SUPR/CONF FT	0.87	48167
	3.29	149461

Southwestern Oregon Community College
2026-2027

Cost Center -- 4015 Laker One Card

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
18,308	25,988	41,000	53111 General Supplies	51,000	51,000	
		208	53112 Postage & Shipping			
<u>18,308</u>	<u>25,988</u>	<u>41,208</u>		<u>51,000</u>	<u>51,000</u>	
 <u>18,308</u>	 <u>25,988</u>	 <u>41,208</u>		 <u>51,000</u>	 <u>51,000</u>	
<u>18,308</u>	<u>25,988</u>	<u>41,208</u>		<u>51,000</u>	<u>51,000</u>	

**Southwestern Oregon Community College
2026-2027**

Cost Center -- 4144 Swimming-men/women

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
300	300		51112 Other Management			
24,274	22,286	22,286	51326 PT Coaching	22,286	22,286	
4,238	8,730	8,595	51327 PT Faculty Asst Coach	8,595	8,595	
28,811	31,316	30,881		30,881	30,881	
FTE: 0.46	0.50	0.65		FTE: 0.64	0.64	
83	91		52110 Workers Compensation			
3,686	3,388		52111 PERS Debt Service			
1,946	1,789		52112 PERS Retirement			
116	108		52113 Unemployment Expense			
2,319	2,541		52120 Employer PR Taxes			
8,151	7,917					
4,700	859	916	53111 General Supplies	1,000	1,000	
397	58	15	53112 Postage & Shipping			
10,000	10,031	10,084	53119 Uniforms	10,000	10,000	
61,425	54,249	17,000	53210 Championship Travel			
	20		53212 Recruitment Travel			
48,330	48,579	44,000	53217 Field Trip	44,000	44,000	
12,619			53219 Out of State Travel			
11,990	12,750	18,000	53317 Facility/Equipment Rental	18,000	18,000	
5,000	7,293	6,500	53321 Purchased Services	6,500	6,500	
3,192	6,075	3,500	53331 Dues & Fees	3,500	3,500	
156	29		53509 IMC Printing/Copies			
239	3,178		53515 Motor Pool			
14,558	32,147		53518 Bus - Southwestern			

Southwestern Oregon Community College
2026-2027

Cost Center -- 4144 Swimming-men/women

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
20,887	1,319		53520 Rental Vehicle			
193,492	176,586	100,015		83,000	83,000	
230,454	215,819	130,896		113,881	113,881	
230,454	215,819	130,896		113,881	113,881	

BUDGET SALARY DETAIL
2026-2027

COST CENTER: SWIMMING-MEN/WOMEN - COOS CAMPUS

POSITION	FTE	AMOUNT
PT COACHING	0.35	22286
PT FACULTY ASST COACH	0.29	8595
	0.64	30881

**Southwestern Oregon Community College
2026-2027**

Cost Center -- 4145 Wrestling-women

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
300	300		51112 Other Management			
6,240	6,841	6,842	51326 PT Coaching	7,198	7,198	
5,618	4,685	5,730	51327 PT Faculty Asst Coach	5,730	5,730	
12,158	11,826	12,572		12,928	12,928	
FTE: 0.22	0.19	0.33		FTE: 0.33	0.33	
3,050	3,171		52105 Employee Health Insurance-Employ			
442	442		52106 HSA Employer Contributions			
1	3		52107 EAP			
19	21		52108 LT Disability Insurance			
15	15		52109 Life Insurance			
35	34		52110 Workers Compensation			
981	1,071		52111 PERS Debt Service			
518	566		52112 PERS Retirement			
49	40		52113 Unemployment Expense			
969	938		52120 Taxes			
6,080	6,301					
		220	53111 General Supplies	1,500	1,500	
4,000	4,130	4,280	53119 Uniforms	3,000	3,000	
13,611	37,590	17,200	53210 Championship Travel			
5,908	3,901	650	53212 Recruitment Travel			
12,863	11,957	19,900	53217 Field Trip	19,900	19,900	
		2,300	53219 Out of State Travel			
	2,100	2,100	53321 Purchased Services			
3,508	1,843	6,000	53331 Dues & Fees	6,000	6,000	
3,812	2,808		53515 Motor Pool			

Southwestern Oregon Community College
2026-2027

Cost Center -- 4145 Wrestling-women

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
270	1,534		53520 Rental Vehicle			
43,971	65,862	52,650		30,400	30,400	
62,209	83,989	65,222		43,328	43,328	
62,209	83,989	65,222		43,328	43,328	

BUDGET SALARY DETAIL
2026-2027

COST CENTER: WRESTLING-WOMEN - COOS CAMPUS

POSITION	FTE	AMOUNT
PT COACHING	0.13	7198
PT FACULTY ASST COACH	0.20	5730
	0.33	12928

Southwestern Oregon Community College
2026-2027

Cost Center -- 4146 Esports

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
10,924	11,143		51326 PT Coaching			
496			51327 PT Faculty Asst Coach			
<u>11,420</u>	<u>11,143</u>					
FTE: 0.18	0.18			FTE:		
33	32		52110 Workers Compensation			
1,637	1,671		52111 PERS Debt Service			
863	882		52112 PERS Retirement			
46	39		52113 Unemployment Expense			
911	895		52120 Employer PR Taxes			
<u>3,491</u>	<u>3,520</u>					
5,356	1,752		53111 General Supplies			
<u>5,356</u>	<u>1,752</u>					
<u>20,267</u>	<u>16,416</u>					
<u>20,267</u>	<u>16,416</u>					

**Southwestern Oregon Community College
2026-2027**

Cost Center -- 4148 Golf-men/women

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
300	50		51112 Other Management			
10,924	11,143	11,143	51326 PT Coaching	11,143	11,143	
2,809	2,865	2,865	51327 PT Faculty Asst Coach	2,865	2,865	
14,033	14,058	14,008		14,008	14,008	
FTE: 0.22	0.23	0.28		FTE: 0.28	0.28	
41	38		52110 Workers Compensation			
1,684	210		52111 PERS Debt Service			
889	111		52112 PERS Retirement			
57	45		52113 Unemployment Expense			
1,135	993		52120 Taxes			
3,804	1,397					
		1,000	53111 General Supplies	1,000	1,000	
15			53112 Postage & Shipping			
		1,000	53119 Uniforms	1,000	1,000	
4,968	7,759		53210 Championship Travel			
29,975	37,268	25,000	53217 Field Trip	27,000	27,000	
12,929	20,172	28,000	53331 Dues & Fees	28,000	28,000	
494	473	84	53509 IMC Printing/Copies			
15,250	18,547		53515 Motor Pool			
696	3,377		53520 Rental Vehicle			
64,326	87,596	55,084		57,000	57,000	
82,163	103,052	69,092		71,008	71,008	
82,163	103,052	69,092		71,008	71,008	

BUDGET SALARY DETAIL
2026-2027

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
2026-2027

Cost Center -- 4149 Wrestling-men

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
300			51112 Other Management			
		7,087	51218 FT Other Faculty	7,494	7,494	
21,634	15,148	8,061	51226 FT Faculty Coaching	8,524	8,524	
	5,730	5,730	51327 PT Faculty Asst Coach	5,730	5,730	
<u>21,934</u>	<u>20,878</u>	<u>20,878</u>		<u>21,748</u>	<u>21,748</u>	
FTE: 0.13	0.22	0.33		FTE: 0.33	0.33	
3,050	961		52105 Employee Health Insurance-Employ			
442			52106 HSA Employer Contributions			
1	3		52107 EAP			
32	19		52108 LT Disability Insurance			
15	11		52109 Life Insurance			
68	61		52110 Workers Compensation			
3,543	2,272		52111 PERS Debt Service			
2,624	1,683		52112 PERS Retirement			
95	72		52113 Unemployment Expense			
<u>1,830</u>	<u>1,686</u>		52120 Taxes			
11,701	6,768					
1,000	2,000	2,000	53111 General Supplies	2,000	2,000	
11			53112 Postage & Shipping			
4,000	1,345	3,500	53119 Uniforms	3,500	3,500	
34,463	23,490	23,332	53210 Championship Travel			
1,599	4,020	1,200	53212 Recruitment Travel			
12,916	15,970	17,300	53217 Field Trip	17,300	17,300	
3,464	4,679	7,300	53321 Purchased Services			
1,600	2,066	2,500	53331 Dues & Fees	2,500	2,500	
52			53509 IMC Printing/Copies			

Southwestern Oregon Community College
2026-2027

Cost Center -- 4149 Wrestling-men

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
2,495	4,330		53515 Motor Pool			
	692		53520 Rental Vehicle			
<u>61,601</u>	<u>58,591</u>	<u>57,132</u>		<u>25,300</u>	<u>25,300</u>	
<u>95,236</u>	<u>86,238</u>	<u>78,010</u>		<u>47,048</u>	<u>47,048</u>	
95,236	86,238	78,010		47,048	47,048	

BUDGET SALARY DETAIL
2026-2027

COST CENTER: WRESTLING-MEN - COOS CAMPUS

POSITION	FTE	AMOUNT
FT OTHER FAC	0.00	7494
PT COACHING	0.13	8524
PT FACULTY ASST COACH	0.20	5730
	0.33	21748

**Southwestern Oregon Community College
2026-2027**

Cost Center -- 4150 Cross Country-men/women

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
1,221			51226 FT Faculty Coaching			
10,924	11,143	11,143	51326 PT Coaching	11,143	11,143	
2,809	2,865	2,865	51327 PT Faculty Asst Coach	2,865	2,865	
14,954	14,008	14,008		14,008	14,008	
FTE: 0.22	0.23	0.28		FTE: 0.28	0.28	
43	41		52110 Workers Compensation			
1,822	1,671		52111 PERS Debt Service			
962	882		52112 PERS Retirement			
61	48		52113 Unemployment Expense			
1,193	1,131		52120 Taxes			
4,080	3,773					
1,073	70	1,350	53111 General Supplies	1,350	1,350	
		818	53112 Postage & Shipping			
	1,450	800	53119 Uniforms	800	800	
		80	53129 Awards & Trophies	80	80	
2,283	3,451	5,950	53210 Championship Travel			
4,669	10,729	7,500	53217 Field Trip	8,200	8,200	
1,455	2,452	2,000	53331 Dues & Fees	2,000	2,000	
2,889	5,252		53515 Motor Pool			
	706		53520 Rental Vehicle			
12,370	24,110	18,498		12,430	12,430	
31,404	41,890	32,506		26,438	26,438	
31,404	41,890	32,506		26,438	26,438	

BUDGET SALARY DETAIL
2026-2027

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
2026-2027**

Cost Center -- 4151 Basketball-men

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
300	300		51112 Other Management			
10,763	11,161	11,143	51326 PT Coaching	11,143	11,143	
2,809	4,865	2,865	51327 PT Faculty Asst Coach	2,865	2,865	
13,872	16,326	14,008		14,008	14,008	
FTE: 0.22	0.26	0.28		FTE: 0.28	0.28	
40	47		52110 Workers Compensation			
2,081	2,149		52111 PERS Debt Service			
1,099	1,135		52112 PERS Retirement			
56	55		52113 Unemployment Expense			
1,119	1,324		52120 Taxes			
4,395	4,710					
2,171	2,150	2,200	53111 General Supplies	2,200	2,200	
149	180	6	53112 Postage & Shipping			
2,868	2,716	3,000	53119 Uniforms	3,000	3,000	
6,821	14,679		53210 Championship Travel			
	1,029	2,993	53212 Recruitment Travel			
27,441	35,732	18,500	53217 Field Trip	23,500	23,500	
2,990	1,220		53219 Out of State Travel			
4,500	4,815	6,500	53321 Purchased Services			
1,875	1,749	1,825	53331 Dues & Fees	1,750	1,750	
338	465	91	53509 IMC Printing/Copies			
13,341	15,996		53515 Motor Pool			
430			53518 Bus - Southwestern			

Southwestern Oregon Community College
2026-2027

Cost Center -- 4151 Basketball-men

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
2,163	1,514		53520 Rental Vehicle			
65,088	82,245	35,115		30,450	30,450	
83,356	103,280	49,123		44,458	44,458	
83,356	103,280	49,123		44,458	44,458	

BUDGET SALARY DETAIL
2026-2027

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
2026-2027**

Cost Center -- 4152 Basketball-women

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
10,924	11,161	11,143	51326 PT Coaching	11,143	11,143	
3,339	2,865	2,865	51327 PT Faculty Asst Coach	2,865	2,865	
14,263	14,026	14,008		14,008	14,008	
FTE: 0.23	0.23	0.28		FTE: 0.28	0.28	
26	41		52110 Workers Compensation			
2,139	1,674		52111 PERS Debt Service			
1,130	884		52112 PERS Retirement			
35	48		52113 Unemployment Expense			
1,140	1,130		52120 Taxes			
4,470	3,777					
1,992	2,390	2,500	53111 General Supplies	2,500	2,500	
38			53112 Postage & Shipping			
3,140	3,095	3,000	53119 Uniforms	3,000	3,000	
		820	53212 Recruitment Travel			
16,320	20,217	18,500	53217 Field Trip	18,800	18,800	
4,550	7,060	6,105	53321 Purchased Services			
1,686	1,247	1,500	53331 Dues & Fees	1,500	1,500	
73	9		53509 IMC Printing/Copies			
5,984	5,798		53515 Motor Pool			
136	67		53520 Rental Vehicle			
33,918	39,882	32,425		25,800	25,800	
52,650	57,685	46,433		39,808	39,808	
52,650	57,685	46,433		39,808	39,808	

BUDGET SALARY DETAIL
2026-2027

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
2026-2027

Cost Center -- 4153 Soccer-men

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
82	163		51112 Other Management			
8,359	7,123	8,611	51326 PT Coaching	11,143	11,143	
2,809	2,865	5,730	51327 PT Faculty Asst Coach	5,730	5,730	
11,249	10,152	14,341		16,873	16,873	
FTE: 0.18	0.16	0.37		FTE: 0.38	0.38	
3,115	4,325		52105 Employee Health Insurance-Employ			
2	4		52107 EAP			
24	27		52108 LT Disability Insurance			
18	20		52109 Life Insurance			
33	29		52110 Workers Compensation			
1,266	1,093		52111 PERS Debt Service			
668	577		52112 PERS Retirement			
45	33		52113 Unemployment Expense			
895	806		52120 Taxes			
6,067	6,915					
1,139	638	135	53111 General Supplies	150	150	
1,438	3,482	4,015	53119 Uniforms	4,000	4,000	
478	497	9,420	53210 Championship Travel			
418	317		53212 Recruitment Travel			
14,424	22,717	13,800	53217 Field Trip	15,800	15,800	
5,392	6,031	3,360	53321 Purchased Services			
550	12		53331 Dues & Fees			
5,981	9,692		53515 Motor Pool			
1,230			53518 Bus - Southwestern			

Southwestern Oregon Community College
2026-2027

Cost Center -- 4153 Soccer-men

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
345	546		53520 Rental Vehicle			
31,392	43,931	30,730		19,950	19,950	
48,708	60,998	45,071		36,823	36,823	
48,708	60,998	45,071		36,823	36,823	

BUDGET SALARY DETAIL
2026-2027

COST CENTER: SOCCER-MEN - COOS CAMPUS

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

**Southwestern Oregon Community College
2026-2027**

Cost Center -- 4154 Track-men/women

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
300	300		51112 Other Management			
		8,230	51218 FT Other Faculty	8,637	8,637	
16,650	17,524	9,361	51226 FT Faculty Coaching	9,825	9,825	
5,618	8,595	5,730	51327 PT Faculty Asst Coach	5,730	5,730	
<u>22,568</u>	<u>26,419</u>	<u>23,321</u>		<u>24,192</u>	<u>24,192</u>	
FTE: 0.22	0.27	0.33		FTE: 0.33	0.33	
1,010	1,052		52105 Employee Health Insurance-Employ			
221	332		52106 HSA Employer Contributions			
1	3		52107 EAP			
27	29		52108 LT Disability Insurance			
15	15		52109 Life Insurance			
65	76		52110 Workers Compensation			
2,950	3,951		52111 PERS Debt Service			
1,557	2,086		52112 PERS Retirement			
91	92		52113 Unemployment Expense			
<u>1,800</u>	<u>2,117</u>		52120 Taxes			
7,736	9,754					
1,134	2,841	2,920	53111 General Supplies	2,920	2,920	
6,803	2,024	3,750	53119 Uniforms	3,750	3,750	
		300	53129 Awards & Trophies	300	300	
10,068			53210 Championship Travel			
22,369	28,935	19,700	53217 Field Trip	21,800	21,800	
510	600	450	53321 Purchased Services			
5,801	5,457	7,000	53331 Dues & Fees	7,000	7,000	
152	123	16	53509 IMC Printing/Copies			
3,188	5,883		53515 Motor Pool			

Southwestern Oregon Community College
2026-2027

Cost Center -- 4154 Track-men/women

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	Actual	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
10,401			53518 Bus - Southwestern			
	607		53520 Rental Vehicle			
<u>60,424</u>	<u>46,468</u>	<u>34,136</u>		<u>35,770</u>	<u>35,770</u>	
<u>90,728</u>	<u>82,641</u>	<u>57,457</u>		<u>59,962</u>	<u>59,962</u>	
90,728	82,641	57,457		59,962	59,962	

BUDGET SALARY DETAIL
2026-2027

COST CENTER: TRACK-MEN/WOMEN - COOS CAMPUS

POSITION	FTE	AMOUNT
FT OTHER FACULTY	0.00	8637
PT COACHING	0.13	9825
PT FACULTY ASST COACH	0.20	5730

	0.33	24192

**Southwestern Oregon Community College
2026-2027**

Cost Center -- 4155 Volleyball-women

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
	50		51112 Other Management			
10,924	11,143	11,143	51326 PT Coaching	11,143	11,143	
2,809	2,865	2,865	51327 PT Faculty Asst Coach	2,865	2,865	
13,733	14,058	14,008		14,008	14,008	
FTE: 0.22	0.23	0.28		FTE: 0.28	0.28	
40	41		52110 Workers Compensation			
1,639	1,679		52111 PERS Debt Service			
1,214	1,244		52112 PERS Retirement			
55	48		52113 Unemployment Expense			
1,112	1,145		52120 Taxes			
4,059	4,156					
		1,380	53111 General Supplies	1,380	1,380	
1,590	3,957	2,800	53119 Uniforms	2,800	2,800	
	5,160		53210 Championship Travel			
475		1,530	53212 Recruitment Travel			
24,211	20,860	16,000	53217 Field Trip	17,100	17,100	
1,167	1,202		53219 Out of State Travel			
3,605	6,040	7,113	53321 Purchased Services			
1,415	1,260	2,000	53331 Dues & Fees	2,000	2,000	
193	79	62	53509 IMC Printing/Copies			
9,046	7,502		53515 Motor Pool			
	2,437		53518 Bus - Southwestern			

Southwestern Oregon Community College
2026-2027

Cost Center -- 4155 Volleyball-women

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
1,231	1,361		53520 Rental Vehicle			
42,933	49,858	30,885		23,280	23,280	
60,725	68,072	44,893		37,288	37,288	
60,725	68,072	44,893		37,288	37,288	

BUDGET SALARY DETAIL
2026-2027

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
2026-2027**

Cost Center -- 4156 Soccer-women

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
	75		51112 Other Management			
10,924	11,143	11,143	51326 PT Coaching	11,143	11,143	
4,213	2,865	2,865	51327 PT Faculty Asst Coach	2,865	2,865	
15,137	14,083	14,008		14,008	14,008	
FTE: 0.24	0.23	0.28		FTE: 0.28	0.28	
44	41		52110 Workers Compensation			
1,639	1,683		52111 PERS Debt Service			
865	888		52112 PERS Retirement			
61	48		52113 Unemployment Expense			
1,213	1,136		52120 Taxes			
3,822	3,795					
317	857	1,000	53111 General Supplies	1,000	1,000	
1,843	3,469	3,500	53119 Uniforms	3,500	3,500	
	2,042	1,262	53210 Championship Travel			
5,891	15,118	12,800	53217 Field Trip	13,300	13,300	
4,341	3,931	3,920	53321 Purchased Services			
550	30		53331 Dues & Fees			
233	215	125	53509 IMC Printing/Copies			
2,264	6,025		53515 Motor Pool			
1,229			53518 Bus - Southwestern			
497	296		53520 Rental Vehicle			
17,167	31,984	22,607		17,800	17,800	
36,125	49,863	36,615		31,808	31,808	
36,125	49,863	36,615		31,808	31,808	

BUDGET SALARY DETAIL
2026-2027

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
2026-2027

Cost Center -- 4157 Baseball-men

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
300	300		51112 Other Management			
		7,773	51218 FT Other Faculty	8,180	8,180	
15,684	16,547	8,841	51226 FT Faculty Coaching	9,305	9,305	
5,618	5,730	5,730	51327 PT Faculty Asst Coach	5,730	5,730	
<u>21,602</u>	<u>22,577</u>	<u>22,344</u>		<u>23,215</u>	<u>23,215</u>	
FTE: 0.22	0.22	0.33		FTE: 0.33	0.33	
3,043	3,169		52105 Employee Health Insurance-Employ			
442	442		52106 HSA Employer Contributions			
1	3		52107 EAP			
25	27		52108 LT Disability Insurance			
15	15		52109 Life Insurance			
62	74		52110 Workers Compensation			
3,228	2,516		52111 PERS Debt Service			
1,704	1,328		52112 PERS Retirement			
87	80		52113 Unemployment Expense			
<u>1,722</u>	<u>1,812</u>		52120 Taxes			
10,331	9,465					
5,845	4,649	5,186	53111 General Supplies	5,400	5,400	
74	61		53112 Postage & Shipping			
2,401	3,223	3,714	53119 Uniforms	3,500	3,500	
8,410	7,282	836	53210 Championship Travel			
		200	53211 Operational Travel	200	200	
		2,093	53212 Recruitment Travel			
42,306	36,603	35,000	53217 Field Trip	35,300	35,300	
1,178			53219 Out of State Travel			
11,170	8,175	10,550	53321 Purchased Services			

Southwestern Oregon Community College
2026-2027

Cost Center -- 4157 Baseball-men

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
77	66	76	53509 IMC Printing/Copies			
6,896	6,970		53515 Motor Pool			
8,734	4,597		53518 Bus - Southwestern			
5,550	2,322		53520 Rental Vehicle			
<u>92,642</u>	<u>73,949</u>	<u>57,655</u>		<u>44,400</u>	<u>44,400</u>	
 <u>124,575</u>	 <u>105,991</u>	 <u>79,999</u>		 <u>67,615</u>	 <u>67,615</u>	
<u>124,575</u>	<u>105,991</u>	<u>79,999</u>		<u>67,615</u>	<u>67,615</u>	

BUDGET SALARY DETAIL
2026-2027

COST CENTER: BASEBALL-MEN - COOS CAMPUS

POSITION	FTE	AMOUNT
FT OTHER FACULTY	0.00	8180
PT COACHING	0.13	9305
PT FACULTY ASST COACH	0.20	5730
	0.33	23215

**Southwestern Oregon Community College
2026-2027**

Cost Center -- 4158 Softball-women

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
175	75		51112 Other Management			
7,757			51226 FT Faculty Coaching			
7,080	11,143	11,143	51326 PT Coaching	11,143	11,143	
4,000	2,865	5,730	51327 PT Faculty Asst Coach	5,730	5,730	
19,012	14,083	16,873		16,873	16,873	
FTE: 0.30	0.23	0.38		FTE: 0.38	0.38	
2,488			52105 Employee Health Insurance-Employ			
323			52106 HSA Employer Contributions			
1			52107 EAP			
21			52108 LT Disability Insurance			
13			52109 Life Insurance			
55	32		52110 Workers Compensation			
2,324	2,112		52111 PERS Debt Service			
1,227	1,115		52112 PERS Retirement			
77	48		52113 Unemployment Expense			
1,526	1,134		52120 Taxes			
8,055	4,442					
3,031	680	2,000	53111 General Supplies	2,000	2,000	
	33		53112 Postage & Shipping			
1,259	4,819	3,500	53119 Uniforms	3,500	3,500	
8,997	10,522		53210 Championship Travel			
34,669	32,382	28,000	53217 Field Trip	29,000	29,000	
6,114	6,021	650	53321 Purchased Services			
50		11	53509 IMC Printing/Copies			
14,133	15,492		53515 Motor Pool			

Southwestern Oregon Community College
2026-2027

Cost Center -- 4158 Softball-women

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
4,707	1,054	300	53520 Rental Vehicle	300	300	
72,960	71,002	34,461		34,800	34,800	
100,026	89,527	51,334		51,673	51,673	
100,026	89,527	51,334		51,673	51,673	

BUDGET SALARY DETAIL
2026-2027

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
2026-2027**

Cost Center -- 4159 Ath Supervision

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
	-150		45217 Expense Reimbursements			
	-150					
	-150					
104,921	91,808	91,808	51111 FT Management	96,584	96,584	
960	720		51112 Other Management			
51,090	93,917	89,419	51411 FT Classified	94,412	94,412	
600	600	600	51421 Classified Other Pay	600	600	
53,871	56,047	56,047	51521 FT Specialist	58,963	58,963	
211,442	243,092	237,874		250,559	250,559	
FTE: 3.00	4.12	4.00		FTE: 4.00	4.00	
48,136	55,662		52105 Employee Health Insurance-Employ			
8,500	9,350		52106 HSA Employer Contributions			
32	89		52107 EAP			
620	722		52108 LT Disability Insurance			
353	470		52109 Life Insurance			
613	690		52110 Workers Compensation			
26,552	31,780		52111 PERS Debt Service			
15,668	21,582		52112 PERS Retirement			
852	851		52113 Unemployment Expense			
16,403	18,876		52120 Taxes			
117,729	140,073					
8,978	13,427	15,471	53111 General Supplies	15,500	15,500	
83	272	12	53112 Postage & Shipping			
869	3,048	390	53118 Class & Lab Supplies	3,500	3,500	

**Southwestern Oregon Community College
2026-2027**

Cost Center -- 4159 Ath Supervision

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
1,500		1,152	53171 Equipment < \$5,000	2,000	2,000	
1,056	2,982	4,958	53211 Operational Travel	3,400	3,400	
42	1,112		53212 Recruitment Travel	6,500	6,500	
625	130		53216 Staff Development Travel			
5,193	1,330	6,856	53219 Out of State Travel	13,500	13,500	
300	279	625	53319 Meeting Expenses	500	500	
6,607	9,709	7,452	53321 Purchased Services	64,000	64,000	
27,350	27,412	38,787	53331 Dues & Fees	41,500	41,500	
3,130	2,966	439	53509 IMC Printing/Copies			
		37,618	53515 Motor Pool	37,618	37,618	
		19,400	53518 Bus - Southwestern	19,400	19,400	
732	227	1,000	53520 Rental Vehicle	1,000	1,000	
			53610 Equipment Repair	1,000	1,000	
<u>56,466</u>	<u>62,893</u>	<u>134,160</u>		<u>209,418</u>	<u>209,418</u>	
	7,991		57010 Equipment > \$5,000			
	<u>7,991</u>					
<u>385,637</u>	<u>454,048</u>	<u>372,034</u>		<u>459,977</u>	<u>459,977</u>	
385,637	453,898	372,034		459,977	459,977	

BUDGET SALARY DETAIL
2026-2027

COST CENTER: ATH SUPERVISION - COOS CAMPUS

POSITION	FTE	AMOUNT
CLASS SAL FT	1.00	37565
CLASS SAL FT	1.00	56847
FT SPECIALIST	1.00	58963
MGMT SAL FT	1.00	96584
	4.00	249959

Southwestern Oregon Community College
2026-2027

Cost Center -- 4161 Athletics Playoffs

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	Actual	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
			53217 Field Trip	75,000	75,000	
	3,503		53515 Motor Pool			
	3,503			75,000	75,000	
	3,503			75,000	75,000	
	3,503			75,000	75,000	
-8,312,475	-8,758,957	-8,028,070		-8,645,388	-8,645,388	

Southwestern Oregon Community College
2026-2027

CURRY
Cost Center -- 1701 Misc Instruction

<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Actual</u>	<u>2025-2026</u> <u>Adjusted Budget</u>		<u>2026-2027</u> <u>Recommended</u>	<u>2026-2027</u> <u>Approved</u>	<u>2026-2027</u> <u>Adopted</u>
75,900	78,437	78,011	51211 FT Faculty	81,572	81,572	
68,333	72,727	42,659	51311 PT Faculty			
2,820	12,021	20,000	51314 PT Summer Faculty	20,000	20,000	
147,053	163,185	140,670		101,572	101,572	
FTE: 2.15	2.37	1.31		FTE: 1.31	1.31	
23,461	24,390		52105 Employee Health Insurance-Employ			
3,400	3,400		52106 HSA Employer Contributions			
11	22		52107 EAP			
225	242		52108 LT Disability Insurance			
118	118		52109 Life Insurance			
425	472		52110 Workers Compensation			
14,678	17,657		52111 PERS Debt Service			
7,910	9,822		52112 PERS Retirement			
589	578		52113 Unemployment Expense			
11,725	13,108		52120 Employer PR Taxes			
62,542	69,807					
61	32	453	53111 General Supplies	453	453	
1,166	1,102	2,787	53118 Class & Lab Supplies	2,995	2,995	
1,370	2,476	845	53211 Operational Travel	1,695	1,695	
			53217 Field Trip	108	108	
50		55	53317 Facility/Equipment Rental	55	55	
2,647	3,609	4,140		5,306	5,306	
212,242	236,601	144,810		106,878	106,878	
212,242	236,601	144,810		106,878	106,878	

BUDGET SALARY DETAIL
2026-2027

COST CENTER: MISC INSTRUCTION - CURRY CAMPUS

POSITION	FTE	AMOUNT
FACULTY FT	1.00	81572
PT FAC SUMMER	0.31	20000
	1.31	101572

**Southwestern Oregon Community College
2026-2027**

CURRY
Cost Center -- 1809 Community Education

<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Actual</u>	<u>2025-2026</u> <u>Adjusted Budget</u>		<u>2026-2027</u> <u>Recommended</u>	<u>2026-2027</u> <u>Approved</u>	<u>2026-2027</u> <u>Adopted</u>
3,875	2,506	1,276	51311 PT Faculty			
3,875	2,506	1,276				
FTE: 0.06	0.04		FTE:			
11	7		52110 Workers Compensation			
	108		52111 PERS Debt Service			
	80		52112 PERS Retirement			
16	8		52113 Unemployment Expense			
314	203		52120 Employer PR Taxes			
341	406					
		483	53111 General Supplies	531	531	
1,031		200	53211 Operational Travel	850	850	
		2,000	53316 Advertising	2,000	2,000	
1,031		2,683		3,381	3,381	
5,246	2,912	3,959		3,381	3,381	
5,246	2,912	3,959		3,381	3,381	

**Southwestern Oregon Community College
2026-2027**

CURRY
Cost Center -- 2101 Instructional Supervision

<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Actual</u>	<u>2025-2026</u> <u>Adjusted Budget</u>		<u>2026-2027</u> <u>Recommended</u>	<u>2026-2027</u> <u>Approved</u>	<u>2026-2027</u> <u>Adopted</u>
43,718	45,484	45,484	51111 FT Management	47,851	47,851	
480	480		51112 Other Management			
44,198	45,964	45,484		47,851	47,851	
FTE: 0.50	0.50	0.50		FTE: 0.50	0.50	
3,883	4,045		52105 Employee Health Insurance-Employ			
850	850		52106 HSA Employer Contributions			
5	11		52107 EAP			
132	142		52108 LT Disability Insurance			
59	59		52109 Life Insurance			
128	133		52110 Workers Compensation			
6,630	6,895		52111 PERS Debt Service			
3,501	3,640		52112 PERS Retirement			
179	161		52113 Unemployment Expense			
3,373	3,582		52120 Employer PR Taxes			
18,740	19,518					
352	167	1,005	53111 General Supplies	1,005	1,005	
117		8	53211 Operational Travel	308	308	
469	167	1,013		1,313	1,313	
63,407	65,649	46,497		49,164	49,164	
63,407	65,649	46,497		49,164	49,164	

BUDGET SALARY DETAIL
2026-2027

COST CENTER: INSTRUCTIONAL SUPERVISION - CURRY CAMPUS

POSITION	FTE	AMOUNT

MGMT SAL FT	0.50	47851

	0.50	47851

**Southwestern Oregon Community College
2026-2027**

CURRY
Cost Center -- 2401 Student Services Admin

<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Actual</u>	<u>2025-2026</u> <u>Adjusted Budget</u>		<u>2026-2027</u> <u>Recommended</u>	<u>2026-2027</u> <u>Approved</u>	<u>2026-2027</u> <u>Adopted</u>
52,144	54,251	54,251	51114 FT Supervisor/Confidential	57,074	57,074	
64,322	96,328	95,868	51411 FT Classified	102,357	102,357	
		800	51412 Classified Overtime	800	800	
		2,400	51417 PT Casual/Temporary	2,400	2,400	
600	1,000	1,200	51421 Classified Other Pay	1,200	1,200	
		200	51517 MASSC Temporary	200	200	
<u>117,066</u>	<u>151,579</u>	<u>154,719</u>		<u>164,031</u>	<u>164,031</u>	
FTE: 2.42	3.00	3.09		FTE: 3.08	3.08	
55,360	65,876		52105 Employee Health Insurance-Employ			
9,067	10,200		52106 HSA Employer Contributions			
26	67		52107 EAP			
366	436		52108 LT Disability Insurance			
294	353		52109 Life Insurance			
340	431		52110 Workers Compensation			
17,560	22,818		52111 PERS Debt Service			
9,742	13,549		52112 PERS Retirement			
470	531		52113 Unemployment Expense			
9,217	12,039		52120 Employer PR Taxes			
<u>102,441</u>	<u>126,301</u>					
758	1,292	1,208	53111 General Supplies	1,328	1,328	
289	679	1,426	53211 Operational Travel	1,594	1,594	
653	729	1,354	53354 Student Support	686	686	
1,375	1,375	3,278	53371 Leased Equipment	3,778	3,778	
<u>3,075</u>	<u>4,075</u>	<u>7,266</u>		<u>7,386</u>	<u>7,386</u>	
<u>222,582</u>	<u>281,954</u>	<u>161,985</u>		<u>171,417</u>	<u>171,417</u>	
222,582	281,954	161,985		171,417	171,417	

BUDGET SALARY DETAIL
2026-2027

COST CENTER: STUDENT SERVICES ADMIN - CURRY CAMPUS

POSITION	FTE	AMOUNT
CLASS SAL FT	1.00	56846
CLASS SAL FT	1.00	45511
PT CASUAL/TEMPORARY	0.08	2400
SUPR/CONF FT	1.00	57074

	3.08	161831

**Southwestern Oregon Community College
2026-2027**

CURRY
Cost Center -- 3209 Gen to College Support

<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Actual</u>	<u>2025-2026</u> <u>Adjusted Budget</u>		<u>2026-2027</u> <u>Recommended</u>	<u>2026-2027</u> <u>Approved</u>	<u>2026-2027</u> <u>Adopted</u>
43,718	45,484	45,484	51111 FT Management	47,851	47,851	
480	480		51112 Other Management			
44,198	45,964	45,484		47,851	47,851	
FTE: 0.50	0.50	0.50		FTE: 0.50	0.50	
3,883	4,045		52105 Employee Health Insurance-Employ			
850	850		52106 HSA Employer Contributions			
5	11		52107 EAP			
132	142		52108 LT Disability Insurance			
59	59		52109 Life Insurance			
128	133		52110 Workers Compensation			
6,630	6,895		52111 PERS Debt Service			
3,500	3,640		52112 PERS Retirement			
179	161		52113 Unemployment Expense			
3,373	3,582		52120 Employer PR Taxes			
18,740	19,517					
741	720	956	53111 General Supplies	885	885	
2,409	2,273	5,654	53112 Postage & Shipping	6,502	6,502	
809	184	960	53114 Printing Supplies	1,070	1,070	
		1,449	53125 Credit Card Fees	1,449	1,449	
3,038	557		53126 Bank Service Charges			
		3	53151 Gasoline/Fuel/Propane	3	3	
621	3,852	2,978	53211 Operational Travel	3,078	3,078	
10,450	10,487	10,577	53312 Outside Printing Services	12,163	12,163	
3,854	4,829	5,500	53316 Advertising	5,500	5,500	
	122	1,939	53317 Facility/Equipment Rental	1,939	1,939	
394	461	725	53319 Meeting Expenses	725	725	
153	90	932	53321 Purchased Services	932	932	
	458	550	53331 Dues & Fees	650	650	
		100	53332 On Site Training & Workshops			

Southwestern Oregon Community College
2026-2027

CURRY
Cost Center -- 3209 Gen to College Support

<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Actual</u>	<u>2025-2026</u> <u>Adjusted Budget</u>		<u>2026-2027</u> <u>Recommended</u>	<u>2026-2027</u> <u>Approved</u>	<u>2026-2027</u> <u>Adopted</u>
		755	53370 Insurance			
945	783	3,298	53515 Motor Pool	1,485	1,485	
<u>23,414</u>	<u>24,816</u>	<u>36,376</u>		<u>36,381</u>	<u>36,381</u>	
<u>86,351</u>	<u>90,297</u>	<u>81,860</u>		<u>84,232</u>	<u>84,232</u>	
<u>86,351</u>	<u>90,297</u>	<u>81,860</u>		<u>84,232</u>	<u>84,232</u>	

BUDGET SALARY DETAIL
2026-2027

COST CENTER: GEN TO COLLEGE SUPPORT - CURRY CAMPUS

POSITION	FTE	AMOUNT

MGMT SAL FT	0.50	47851

	0.50	47851

**Southwestern Oregon Community College
2026-2027**

CURRY
Cost Center -- 3301 Facilities

<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Actual</u>	<u>2025-2026</u> <u>Adjusted Budget</u>		<u>2026-2027</u> <u>Recommended</u>	<u>2026-2027</u> <u>Approved</u>	<u>2026-2027</u> <u>Adopted</u>
50,532	54,709	55,078	51411 FT Classified	58,636	58,636	
50,532	54,709	55,078		58,636	58,636	
FTE: 1.00	1.00	1.00		FTE: 1.00	1.00	
16,465	16,953		52105 Employee Health Insurance-Employ			
3,400	3,400		52106 HSA Employer Contributions			
11	23		52107 EAP			
153	153		52108 LT Disability Insurance			
118	118		52109 Life Insurance			
1,097	1,155		52110 Workers Compensation			
7,580	8,251		52111 PERS Debt Service			
4,002	4,431		52112 PERS Retirement			
202	192		52113 Unemployment Expense			
4,064	4,413		52120 Taxes			
37,091	39,088					
4,303	5,279	6,860	53111 General Supplies	6,860	6,860	
		242	53113 Software < \$5,000	242	242	
		242	53117 Computer Supplies	242	242	
1,052	1,288	4,492	53151 Gasoline/Fuel/Propane	4,492	4,492	
		242	53171 Equipment < \$5,000	242	242	
		187	53211 Operational Travel	187	187	
		193	53317 Facility Rental/Equipment	193	193	
3,584	7,578	13,876	53321 Purchased Services	13,976	13,976	
197		483	53331 Dues & Fees	483	483	
28,866	29,835	45,294	53335 Electricity	46,238	46,238	
2,392	3,842	5,493	53336 Water/Sewer	5,614	5,614	
1,930	2,165	2,205	53337 Sanitation, Garbage	2,294	2,294	
10,081	7,739	16,232	53352 Maintenance Contracts	16,232	16,232	
3,058		1,449	53610 Equipment Repair	1,449	1,449	
		483	53620 Vehicle Repair	483	483	

**Southwestern Oregon Community College
2026-2027**

CURRY
Cost Center -- 3301 Facilities

<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Actual</u>	<u>2025-2026</u> <u>Adjusted Budget</u>		<u>2026-2027</u> <u>Recommended</u>	<u>2026-2027</u> <u>Approved</u>	<u>2026-2027</u> <u>Adopted</u>
2,968	3,362	5,048	53630 Minor Building Repair	5,048	5,048	
58,432	61,088	103,021		104,275	104,275	
146,055	154,886	158,099		162,911	162,911	
146,055	154,886	158,099		162,911	162,911	
634,467	734,811	352,935		425,283	425,283	

BUDGET SALARY DETAIL
2026-2027

COST CENTER: FACILITIES - CURRY CAMPUS

POSITION	FTE	AMOUNT
CLASS SAL FT	1.00	58636
	1.00	58636

**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						
751,430	366,648	1,291,500	59025 Transfer to Special Projects	1,292,000	1,292,000	
50,000		250,000	59029 Transfer to Reserve Fund	250,000	250,000	
1,420,960	1,468,808	1,627,217	59041 Transfer to Debt Service Fund	1,992,931	1,992,931	
71,965	13,482	100,674	59053 Transfer to Internal Service Fund	99,240	99,240	
2,294,355	1,848,937	3,269,391		3,634,171	3,634,171	
2,294,355	1,848,937	3,269,391		3,634,171	3,634,171	
2,294,355	1,848,937	3,269,391		3,634,171	3,634,171	
1911 Small Business Development Center						
40,000	40,000	40,000	59025 Transfer to Special Projects	160,000	160,000	
40,000	40,000	40,000		160,000	160,000	
40,000	40,000	40,000		160,000	160,000	
40,000	40,000	40,000		160,000	160,000	
3301 Facilities						
287,000	406,000	506,000	59036 Transfer to Plant Fund	506,000	506,000	
277,527	289,087	304,783	59041 Transfer to Debt Service	364,973	364,973	
564,527	695,087	810,783		870,973	870,973	
564,527	695,087	810,783		870,973	870,973	
564,527	695,087	810,783		870,973	870,973	
3601 Operating Loan						
	31,229	35,000	60001 Interest Expense	35,000	35,000	
	1,500,000	3,500,000	60002 Principal Payment	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>
	8,000		3601 Operating Loan			
	1,539,229	3,535,000	60003 Debt Service Admin	3,535,000	3,535,000	
	1,539,229	3,535,000		3,535,000	3,535,000	
	1,539,229	3,535,000		3,535,000	3,535,000	
			4009 Student Government/ASG			
2,000	2,000	2,000	59064 Transfer to Trust and Agency	2,000	2,000	
2,000	2,000	2,000		2,000	2,000	
2,000	2,000	2,000		2,000	2,000	
2,000	2,000	2,000		2,000	2,000	
			4011 Student Rec Center			
21,168	19,475	17,961	59041 Transfer to Debt Service Fund	17,961	17,961	
21,168	19,475	17,961		17,961	17,961	
21,168	19,475	17,961		17,961	17,961	
21,168	19,475	17,961		17,961	17,961	
2,922,050	4,144,728	7,675,135		8,220,105	8,220,105	

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 2026 - 2027

<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Actual</u>	<u>2025-2026</u> <u>Adjusted Budget</u>		<u>2026-2027</u> <u>Recommended</u>	<u>2026-2027</u> <u>Approved</u>	<u>2026-2027</u> <u>Adopted</u>
<u>RESOURCES:</u>						
-1,745,941	-2,010,914	-2,500,000	41 State Revenues	-2,630,000	-2,630,000	
-4,673,368	-5,833,953	-6,169,000	42 Federal Revenues	-6,840,000	-6,840,000	
-231,968	-136,506	-300,000	45 Other Revenues	-275,000	-275,000	
-22,984	-18,051		48 Transfer From Other Funds			
-6,674,261	-7,999,425	-8,969,000		-9,745,000	-9,745,000	
<u>REQUIREMENTS:</u>						
22,665	35,901	94,000	51 Personnel Services	65,000	65,000	
6,628,612	7,945,472	8,875,000	55 Other Expenses	9,680,000	9,680,000	
22,984	18,051		59 Transfers			
6,674,261	7,999,425	8,969,000		9,745,000	9,745,000	

**Southwestern Oregon Community College
2026-2027**

Cost Center -- 4302 Fed PELL Grant

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
-3,140	-3,900		42150 Administrative Allowance			
-708			42320 Prior Year FA Grant			
-2,673,551	-3,639,596	-3,500,000	42330 Federal Financial Aid	-4,000,000	-4,000,000	
-2,677,399	-3,643,496	-3,500,000		-4,000,000	-4,000,000	
-2,677,399	-3,643,496	-3,500,000		-4,000,000	-4,000,000	
2,673,551	3,639,596	3,500,000	55111 Student Aid	4,000,000	4,000,000	
708			55113 Prior Year Pell Awards			
3,140	3,900		55903 Administrative Expense			
2,677,399	3,643,496	3,500,000		4,000,000	4,000,000	
2,677,399	3,643,496	3,500,000		4,000,000	4,000,000	

Southwestern Oregon Community College
2026-2027

Cost Center -- 4304 Fed SEOG Grant

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
-73,934	-80,118	-125,000	42330 Federal Financial Aid	-125,000	-125,000	
-73,934	-80,118	-125,000		-125,000	-125,000	
-22,984	-18,051		48023 Transfer from Financial Aid			
-22,984	-18,051					
-96,918	-98,169	-125,000		-125,000	-125,000	
96,918	98,169	125,000	55111 Student Aid	125,000	125,000	
96,918	98,169	125,000		125,000	125,000	
96,918	98,169	125,000		125,000	125,000	

**Southwestern Oregon Community College
2026-2027**

Cost Center -- 4333 Federal Work Study

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
-5,979	-6,703		42150 Administrative Allowance			
-39,013	-46,132	-94,000	42330 Federal Financial Aid	-65,000	-65,000	
-44,992	-52,835	-94,000		-65,000	-65,000	
-44,992	-52,835	-94,000		-65,000	-65,000	
		94,000	51600 ***Federal Work Study***	65,000	65,000	
198	1,918		51601 Fine Arts			
	1,576		51610 Environmental Services			
6,103	11,412		51633 Fitness Center			
1,822			51646 Welding Lab			
1,232			51659 OCCI			
1,644	2,911		51664 IMC			
	562		51665 Curry County			
515			51669 Guidance & Counseling			
1,323	1,588		51670 Financial Aid Admin			
	4,682		51671 Admissions			
	2,405		51677 Personnel			
	1,028		51678 Information Technology			
2,072			51688 Bookstore			
1,121			51699 Foundation			
16,029	28,081	94,000		65,000	65,000	
FTE: 0.56	0.99	3.31		FTE: 2.22	2.22	

Southwestern Oregon Community College
2026-2027

Cost Center -- 4333 Federal Work Study

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
5,979	6,703		55903 Administrative Expense			
5,979	6,703					
22,008	34,784	94,000		65,000	65,000	
-22,984	-18,051					

BUDGET SALARY DETAIL
2026-2027

COST CENTER: FEDERAL WORK STUDY - COOS CAMPUS

POSITION	FTE	AMOUNT
FEDERAL WORK STUDY	2.22	65000
	2.22	65000

**Southwestern Oregon Community College
2026-2027**

Cost Center -- 4334 FWS - Community Service

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
-6,635	-7,821		42330 Federal Financial Aid			
-6,635	-7,821					
-6,635	-7,821					
	1,557		51622 Developmental Ed			
5,091	3,699		51662 Library			
1,544	2,564		51673 Opportunity Programs			
6,635	7,821					
FTE: 0.23	0.27		FTE:			
6,635	7,821					

**Southwestern Oregon Community College
2026-2027**

Cost Center -- 4501 State Opportunity Grant

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
-992,615	-1,179,347	-1,500,000	41310 State Student Financial Aid	-1,500,000	-1,500,000	
-992,615	-1,179,347	-1,500,000		-1,500,000	-1,500,000	
-992,615	-1,179,347	-1,500,000		-1,500,000	-1,500,000	
992,615	1,179,347	1,500,000	55111 Student Aid	1,500,000	1,500,000	
992,615	1,179,347	1,500,000		1,500,000	1,500,000	
992,615	1,179,347	1,500,000		1,500,000	1,500,000	

**Southwestern Oregon Community College
2026-2027**

Cost Center -- 4601 Oregon Scholarships

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
-148,470	-148,712	-225,000	41310 State Student Financial Aid	-225,000	-225,000	
-148,470	-148,712	-225,000		-225,000	-225,000	
-148,470	-148,712	-225,000		-225,000	-225,000	
148,470	148,712	225,000	55111 Student Aid	225,000	225,000	
148,470	148,712	225,000		225,000	225,000	
148,470	148,712	225,000		225,000	225,000	

Southwestern Oregon Community College
2026-2027

Cost Center -- 4602 Oregon Promise

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
-451,260	-426,839	-525,000	41310 State Student Financial Aid	-600,000	-600,000	
-451,260	-426,839	-525,000		-600,000	-600,000	
-451,260	-426,839	-525,000		-600,000	-600,000	
451,260	426,839	525,000	55111 Student Aid	600,000	600,000	
451,260	426,839	525,000		600,000	600,000	
451,260	426,839	525,000		600,000	600,000	

Southwestern Oregon Community College
2026-2027

Cost Center -- 4603 Oregon Tribal Student Grant

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
-137,204	-213,079	-200,000	41310 State Student Financial Aid	-250,000	-250,000	
-137,204	-213,079	-200,000		-250,000	-250,000	
-137,204	-213,079	-200,000		-250,000	-250,000	
137,204	213,079	200,000	55111 Student Aid	250,000	250,000	
137,204	213,079	200,000		250,000	250,000	
137,204	213,079	200,000		250,000	250,000	

**Southwestern Oregon Community College
2026-2027**

Cost Center -- 4701 Federal Stafford Loans

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
-1,540,476	-1,911,248	-2,000,000	42330 Federal Financial Aid	-2,200,000	-2,200,000	
-1,540,476	-1,911,248	-2,000,000		-2,200,000	-2,200,000	
-48	-57		45110 Checking Interest			
-48	-57					
-1,540,524	-1,911,305	-2,000,000		-2,200,000	-2,200,000	
1,540,476	1,911,248	2,000,000	55111 Student Aid	2,200,000	2,200,000	
48	57		55898 Miscellaneous Disbursement			
1,540,524	1,911,305	2,000,000		2,200,000	2,200,000	
1,540,524	1,911,305	2,000,000		2,200,000	2,200,000	

**Southwestern Oregon Community College
2026-2027**

Cost Center -- 4711 Federal Plus Loans

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
-329,931	-138,436	-450,000	42330 Federal Financial Aid	-450,000	-450,000	
-329,931	-138,436	-450,000		-450,000	-450,000	
-329,931	-138,436	-450,000		-450,000	-450,000	
329,931	138,436	450,000	55111 Student Aid	450,000	450,000	
329,931	138,436	450,000		450,000	450,000	
329,931	138,436	450,000		450,000	450,000	

Southwestern Oregon Community College
2026-2027

Cost Center -- 4722 Alaska Loans

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
		-25,000	45317 Private Loan/Grant			
		-25,000				
		-25,000				
		25,000	55111 Student Aid			
		25,000				
		25,000				

Southwestern Oregon Community College
2026-2027

Cost Center -- 4733 Alternative Loans

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
-231,920	-136,449	-275,000	45317 Private Loan/Grant	-275,000	-275,000	
-231,920	-136,449	-275,000		-275,000	-275,000	
-231,920	-136,449	-275,000		-275,000	-275,000	
231,920	136,449	275,000	55111 Student Aid	275,000	275,000	
231,920	136,449	275,000		275,000	275,000	
231,920	136,449	275,000		275,000	275,000	

**Southwestern Oregon Community College
2026-2027**

Cost Center -- 4801 Outside Agency EFT Scholarship

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
-16,392	-42,937	-50,000	41310 State Student Financial Aid	-55,000	-55,000	
-16,392	-42,937	-50,000		-55,000	-55,000	
-16,392	-42,937	-50,000		-55,000	-55,000	
16,392	42,937	50,000	55111 Student Aid	55,000	55,000	
16,392	42,937	50,000		55,000	55,000	
16,392	42,937	50,000		55,000	55,000	
-22,984	-18,051					

**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			
22,984	18,051		59023 Transfer to Financial Aid Fund			
22,984	18,051					
22,984	18,051					
22,984	18,051					
22,984	18,051					
22,984	18,051					

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 2026 - 2027

<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Actual</u>	<u>2025-2026</u> <u>Adjusted Budget</u>		<u>2026-2027</u> <u>Recommended</u>	<u>2026-2027</u> <u>Approved</u>	<u>2026-2027</u> <u>Adopted</u>
<u>RESOURCES:</u>						
-9,854,743	-9,242,936	-2,716,279	31 Fund Balance	-4,248,800	-4,248,800	
-2,278,964	-2,121,729	-2,497,549	41 State Revenues	-2,766,532	-2,766,532	
-3,706,124	-3,797,948	-5,684,305	42 Federal Revenues	-5,987,316	-5,987,316	
-550,281	-513,515	-532,676	44 Tuition And Fee Revenues	-491,868	-491,868	
-1,270,896	-1,189,697	-2,302,734	45 Other Revenues	-1,742,431	-1,742,431	
-441,430	-1,133,406	-1,331,500	48 Transfer From Other Funds	-1,452,000	-1,452,000	
-18,102,439	-17,999,232	-15,065,043		-16,688,947	-16,688,947	
<u>REQUIREMENTS:</u>						
2,042,916	2,335,712	3,027,989	51 Personnel Services	3,983,557	3,983,557	
1,186,444	1,283,512	1,789,864	52 Payroll Costs/Benefits	2,320,654	2,320,654	
2,053,948	1,991,247	5,272,700	53 Materials And Services	5,823,073	5,823,073	
1,974,757	972,494	1,123,083	55 Other Expenses	1,075,670	1,075,670	
372,018	399,504	1,965,407	57 Equipment	1,599,993	1,599,993	
1,395,828		35,000	58 Site/Facilities	35,000	35,000	
	826,857	1,251,000	59 Transfers	1,251,000	1,251,000	
9,076,528	10,189,905	600,000	59 Unappropriated Fund Balance	600,000	600,000	
18,102,439	17,999,232	15,065,043		16,688,947	16,688,947	

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

Program	Budget	
Adult Basic Education - Comprehensive (FTE 2.4)	199,514	
Adult Basic Education - WIOA (FTE 1.0)	200,000	
Adult Basic Education - ARPA (FTE 0.5)	33,207	
Adult Basic Education - Accountability (FTE 0.75)	59,656	
Adult Basic Education - CASAS (FTE 0.96)	49,694	
Subtotal - Adult Basic Education		542,071
Special Projects Administration (FTE 1.0)		1,550,000
Misc. Revenue & Expense (FTE 1.39)		3,221,685
Business Development Center - Gen. Fund Support (FTE 1.34)	160,000	
Business Development Center - State Support (FTE 0.45)	95,000	
Business Development Center - Program Income	24,400	
Business Development Center - SBA grant (FTE 0.33)	50,000	
Subtotal - Business Development Center		329,400
Childcare - Network CCD (OCC) (FTE 5.3)	770,000	
Childcare - Preschool Promise (FTE 3.0)	243,782	
Childcare - Baby Promise (FTE 3.0)	1,452,796	
Childcare - FCCN ORCCA (FTE 0.6)	54,700	
Childcare - SOELPDC (FTE 0.20)	60,000	
Childcare - Program Income	35,000	
Childcare - ELD Shared Services - Business Coach (FTE 1.8)	200,000	
Childcare - OCF Scholarship Fund - Shared Svcs	31,535	
Subtotal - Childcare		2,847,813
Curry - Community Ed (FTE .87)	150,000	
Curry - Connected Seniors Program (FTE 0.15)	10,436	
Curry - Facility Rental & Support	7,323	
Curry - Writer's Conference (FTE 0.1)	11,900	
Curry - Lease	325,048	
Subtotal - Curry		504,707

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

Program	Budget	
HECC- Student Support & Success	607,158	
Strong Start Implementation	8,700	
Veterans (FTE 0.25)	36,255	
College Goal	4,429	
SOWIB - BUILD (FTE 1.0)	131,273	
Veterans Instructional Administration	3,500	
PAC Operating	33,955	
Facility Use	10,900	
Arts & Lectures	15,530	
CTE Development	95,000	
IT Infrastructure	73,000	
ITS Development	141,000	
Foundation Reimbursable Expenses (FTE 0.90)	84,883	
Skills to Job Match	668,423	
Fitness for Recovery	1,194	
 Talent Search (FTE 3.42)	501,114	
Student Support Services (FTE 4.15)	422,208	
Talent Search II (FTE 2.74)	363,214	
Upward Bound (FTE 3.07)	424,162	
Talent Search/Upward Bound Other Grants (FTE 0.23)	35,498	
Subtotal - Trio		1,746,196
 Pathways to Opportunity	15,000	
STEP - Expansion Funds	20,000	
STEP - SNAP 50/50 (FTE 3.3)	600,882	
Benefits Navigator (FTE 0.95)	95,370	
Subtotal - Opportunity Programs		731,252

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

Program	Budget
Data to Action (FTE 0.01)	33,082
Ford Family REAL (FTE 0.15)	30,471
Career Pathways (FTE 1.15)	335,844
Carl Perkins Professional/Technical Education	116,000
 Title III (FTE 3.0)	 704,424
DOL - LIFT (FTE 3.25)	477,534
 Extended Learning (FTE 0.54)	 116,500
International Students (FTE 1.0)	238,168
Total	<u>15,440,347</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 2026 - 2027

<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Actual</u>	<u>2025-2026</u> <u>Adjusted Budget</u>		<u>2026-2027</u> <u>Recommended</u>	<u>2026-2027</u> <u>Approved</u>	<u>2026-2027</u> <u>Adopted</u>
<u>RESOURCES:</u>						
-755,847	-726,855		31 Fund Balance			
-17,493	-26,631	-26,000	45 Other Revenues	-26,000	-26,000	
-50,000		-416,476	48 Transfer From Other Funds	-329,684	-329,684	
		<u>-754,320</u>	49 Fund Balance	<u>-719,000</u>	<u>-719,000</u>	
<u>-823,340</u>	<u>-753,487</u>	<u>-1,196,796</u>		<u>-1,074,684</u>	<u>-1,074,684</u>	
<u>REQUIREMENTS:</u>						
		10,000	51 Personnel Services	10,000	10,000	
		5,000	52 Payroll Costs/Benefits	5,000	5,000	
96,485	30,251	346,796	53 Materials And Services	354,684	354,684	
	623		55 Other Expenses			
		585,000	57 Equipment	455,000	455,000	
		250,000	59 Transfers	250,000	250,000	
<u>726,855</u>	<u>722,613</u>		59 Unappropriated Fund Balance			
<u>823,340</u>	<u>753,487</u>	<u>1,196,796</u>		<u>1,074,684</u>	<u>1,074,684</u>	

**Southwestern Oregon Community College
2026-2027**

Cost Center -- 8601 Gen Insurance

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
-542,182	-545,505		31020 Unreserved - Undesignated			
-542,182	-545,505					
-542,182	-545,505					
	-11,059	-4,000	45217 Expense Reimbursements	-4,000	-4,000	
		-20,000	45221 Insurance Proceeds	-20,000	-20,000	
-4,668	-12,090		45290 Miscellaneous			
-4,668	-23,149	-24,000		-24,000	-24,000	
		-540,000	49990 Beginning Fund Balance (Budget)	-550,000	-550,000	
		-540,000		-550,000	-550,000	
-4,668	-23,149	-564,000		-574,000	-574,000	
		10,000	51000 ***Personal Services***	10,000	10,000	
		10,000		10,000	10,000	
FTE: 0.35 FTE: 0.34 0.34						
		5,000	52190 PR Costs/Fringe	5,000	5,000	
		5,000		5,000	5,000	
1,344		200,000	53171 Equipment < \$5,000	210,000	210,000	
	20,849		53370 Insurance			
1,344	20,849	200,000		210,000	210,000	

Southwestern Oregon Community College
2026-2027

Cost Center -- 8601 Gen Insurance

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
			55898 Miscellaneous Disbursement			
	623					
	623					
			57000 ***Capital Expenses >\$5,000***			
		349,000		349,000	349,000	
		349,000		349,000	349,000	
1,344	21,472	564,000		574,000	574,000	
-545,505	-547,182					

BUDGET SALARY DETAIL
2026-2027

COST CENTER: GEN INSURANCE - COOS CAMPUS

POSITION	FTE	AMOUNT
PERSONNEL SERVICES	0.34	10000
	0.34	10000

Southwestern Oregon Community College
2026-2027

Cost Center -- 8602 Athletic Reserve

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
-6,298	-64,286		31020 Unreserved - Undesignated			
-6,298	-64,286					
-6,298	-64,286					
	-1,759		45217 Expense Reimbursements			
-11,188			45290 Miscellaneous			
-11,188	-1,759					
-50,000			48010 Transfer from General Fund			
-50,000						
		-10,000	49990 Beginning Fund Balance (Budget)	-55,000	-55,000	
		-10,000		-55,000	-55,000	
-61,188	-1,759	-10,000		-55,000	-55,000	
3,200	9,402	10,000	53370 Insurance	55,000	55,000	
3,200	9,402	10,000		55,000	55,000	
3,200	9,402	10,000		55,000	55,000	
-64,286	-56,643					

Southwestern Oregon Community College
2026-2027

Cost Center -- 8603 General Purpose

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	Actual	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</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	

Southwestern Oregon Community College
2026-2027

Cost Center -- 8801 Fitness Center

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
-323	-323		31020 Unreserved - Undesignated			
-323	-323					
-323	-323					
		-320	49990 Beginning Fund Balance (Budget)			
		-320				
		-320				
		320	53171 Equipment < \$5,000			
		320				
		320				
-323	-323					

Southwestern Oregon Community College
2026-2027

Cost Center -- 8803 Vending Reserve

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
-470	-470		31020 Unreserved - Undesignated			
-470	-470					
-470	-470					
-470	-470					

Southwestern Oregon Community College
2026-2027

Cost Center -- 8805 Student Housing Reserve

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
-119,124	-31,474	-120,000	31020 Unreserved - Undesignated	-30,000	-30,000	
-119,124	-31,474	-120,000		-30,000	-30,000	
-119,124	-31,474	-120,000		-30,000	-30,000	
		-48,322	48057 Transfer from Enterprise Fund			
		-48,322				
		-48,322				
80,000		43,322	53171 Equipment < \$5,000	30,000	30,000	
7,650		25,000	53321 Purchased Services			
87,650		68,322		30,000	30,000	
		100,000	57010 Equipment > \$5,000			
		100,000				
87,650		168,322		30,000	30,000	
-31,474	-31,474					

**Southwestern Oregon Community College
2026-2027**

Cost Center -- 8806 OCCI Reserve

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
		-78,154	48057 Transfer from Enterprise Fund	-39,684	-39,684	
		-78,154		-39,684	-39,684	
		-78,154		-39,684	-39,684	
		23,154	53321 Purchased Services	14,684	14,684	
		23,154		14,684	14,684	
		55,000	57000 ***Capital Expenses >\$5,000***	25,000	25,000	
		55,000		25,000	25,000	
		78,154		39,684	39,684	

**Southwestern Oregon Community College
2026-2027**

Cost Center -- 8808 Dining Services

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
-47,450	-44,798	-44,000	31020 Unreserved - Undesignated	-44,000	-44,000	
-47,450	-44,798	-44,000		-44,000	-44,000	
-47,450	-44,798	-44,000		-44,000	-44,000	
-1,637	-1,723	-2,000	45015 Vending Sales	-2,000	-2,000	
-1,637	-1,723	-2,000		-2,000	-2,000	
-1,637	-1,723	-2,000		-2,000	-2,000	
4,290			53171 Equipment < \$5,000			
		5,000	53321 Purchased Services	5,000	5,000	
4,290		5,000		5,000	5,000	
		41,000	57010 Equipment > \$5,000	41,000	41,000	
		41,000		41,000	41,000	
4,290		46,000		46,000	46,000	
-44,798	-46,521					

Southwestern Oregon Community College
2026-2027

Cost Center -- 8809 Neighborhood Facility Reserve

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
-40,000	-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	48057 Transfer from Enterprise Fund	-40,000	-40,000	
		-40,000		-40,000	-40,000	
		-40,000		-40,000	-40,000	
		40,000	53321 Purchased Services	40,000	40,000	
		40,000		40,000	40,000	
		40,000	57010 Equipment >\$5,000	40,000	40,000	
		40,000		40,000	40,000	
		80,000		80,000	80,000	
-40,000	-40,000					
-726,855	-722,613	-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	

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 2026 - 2027

<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Actual</u>	<u>2025-2026</u> <u>Adjusted Budget</u>		<u>2026-2027</u> <u>Recommended</u>	<u>2026-2027</u> <u>Approved</u>	<u>2026-2027</u> <u>Adopted</u>
<u>RESOURCES:</u>						
-332,685	-31,489		31 Fund Balance			
-2,137,967	-448,421	-1,250,000	41 State Revenues	-1,100,000	-1,100,000	
-1,985,551	-551,635		42 Federal Revenues			
	-103,924	-100,000	45 Other Revenues	-100,000	-100,000	
-1,088,097	-851,518	-506,000	48 Transfer From Other Funds	-506,000	-506,000	
		-309,871	49 Fund Balance	-276,846	-276,846	
<u>-5,544,300</u>	<u>-1,986,988</u>	<u>-2,165,871</u>		<u>-1,982,846</u>	<u>-1,982,846</u>	
<u>REQUIREMENTS:</u>						
772,809	320,224	386,000	53 Materials And Services	340,709	340,709	
10,000	77,820	255,000	57 Equipment	152,266	152,266	
4,123,336	658,323	1,274,871	58 Site/Facilities	1,239,871	1,239,871	
451,097	345,518	250,000	59 Transfers	250,000	250,000	
187,058	585,102		59 Unappropriated Fund Balance			
<u>5,544,300</u>	<u>1,986,988</u>	<u>2,165,871</u>		<u>1,982,846</u>	<u>1,982,846</u>	

SOUTHWESTERN OREGON COMMUNITY COLLEGE PLANNED PUBLIC IMPROVEMENT SUMMARY

FISCAL YEAR 2026-2027

Project Number	Project Name	Project Type	Project Location	Estimated Project Cost	Agency or Contracted Work
1	Diesel Machine Shop	Exterior Interior Equipment	Coos Bay, OR	\$1,000,000	Contract Work
2	Newmark Elevator Remodel	Interior Equipment	Coos Bay, OR	\$70,000	Contract Work
3	Roof Repairs	Exterior Interior Equipment	Coos Bay, OR	\$60,000	Contract Work
4	Sealcoating and Striping Parking Lot 1	Exterior	Coos Bay, OR	\$30,000	Contract work
5	Fairview Hall Modernization Remodel	Exterior Interior	Coos Bay, OR	\$900,000	Contract Work
6	Housing Improvements *Flooring Repairs and Bathroom Remodels	Interior Equipment	Coos Bay, OR	\$50,000	Contract Work, In-House Labor
7	Trail Project	Exterior	Coos Bay, OR	\$30,000	Contract Work
8	Tioga Elevator Modernization	Interior Equipment	Coos Bay, OR	\$100,000	Contract Work
9	Newmark Flooring	Interior	Coos Bay, OR	\$45,000	Contract Work
			Total	\$2,285,000	

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
2026-2029

Priority	Project Description	In-House or Contract	Estimate
2026-2027			
1	Roof Repairs	Contract	65,000
1	Re-surface Empire Hall Foot Bridge	Contract/In-House	40,000
1	Repair asphalt in parking lot #1	Contract	25,000
1	Sealcoating 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	15,000
2	Flooring/bathroom upgrades - 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	Soccer and Softball Field: repairs and concussion testing	Contract	11,000
3	Safety Improvements as needed	Contract/In-House	15,000
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	Roof Repairs	Contract	75,000
1	Sealcoating and Striping parking lot #2	contract	30,000
2	Eden Hall (Eden 1 and lobby) internal remodel	Contract/In-House	50,000
2	Flooring/bathroom upgrades - 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	Soccer and Softball Field: repairs and concussion testing	Contract	11,000
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
2028-2029			
1	Sitkum and Randolph Hall HVAC Controls	Contract	120,000
1	Baseball Field	Contract	50,000
1	Sealcoating and Striping parking lot #3	contract	30,000
2	Flooring/bathroom upgrades - Miscellaneous	Contract/In-House	10,000
2	Parking Lot/Pedestrian Improvements	Contract/In-House	5,000
3	ADA Compliance as needed	Contract/In-House	5,000
3	Safety Improvements as needed	Contract/In-House	5,000
3	Soccer and Softball Field: repairs and concussion testing	Contract	11,000
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 2026 - 2027

<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Actual</u>	<u>2025-2026</u> <u>Adjusted Budget</u>		<u>2026-2027</u> <u>Recommended</u>	<u>2026-2027</u> <u>Approved</u>	<u>2026-2027</u> <u>Adopted</u>
<u>RESOURCES:</u>						
-659,166	-740,658		31 Fund Balance			
-1,517,541	-1,572,049	-1,695,117	41 State Revenues	-1,778,273	-1,778,273	
-48,263	-48,156		45 Other Revenues			
<u>-1,950,113</u>	<u>-2,014,810</u>	<u>-2,195,296</u>	48 Transfer From Other Funds	<u>-2,628,096</u>	<u>-2,628,096</u>	
-4,175,083	-4,375,672	-3,890,413		-4,406,369	-4,406,369	
<u>REQUIREMENTS:</u>						
741,808	806,299	38,694	59 Unappropriated Fund Balance	63,704	63,704	
<u>3,433,275</u>	<u>3,569,373</u>	<u>3,851,719</u>	60 Debt Service	<u>4,342,665</u>	<u>4,342,665</u>	
4,175,083	4,375,672	3,890,413		4,406,369	4,406,369	

Southwestern Oregon Community College
Summary of Debt Service Payments
For the 2026-2027 Budget

Fund	Lender	Date	Description	Original Principal Amt. Issued	FY26-27					Final Payment Date
					Beginning Balance	Total Payment	Interest Payment	Principal Payment	Ending Balance	
57	x U.S. Bank Trust, National Assn	12/13/2016	Student Housing Phase IV	1,231,078	1,166,377	262,103	46,670	215,433	950,944	5/1/2031
57	x U.S. Bank Trust, National Assn	12/13/2016	Student Housing Phase IV-A	265,649	251,680	56,587	10,076	46,511	205,169	5/1/2031
				1,496,727	1,418,057	318,690	56,746	261,944	1,156,113	
57	x U.S. Bank Trust, National Assn	12/13/2016	Empire Lakes Comm Building	1,992,367	188,772	42,394	7,549	34,845	153,927	5/1/2031
			Subtotal - Enterprise Fund	3,489,094	1,606,829	361,084	64,295	296,789	1,310,040	
41	x Bay Cap	5/1/2024	Rec Ctr. Exercise Equipment	45,519	14,176	14,967	791	14,176	0	4/1/2027
		5/1/2026	Rec Ctr. Exercise Equipment - Tenative	45,000	45,000	2,994	500	2,494	42,506	TBD
		7/1/2026	Stryker - EMS Equipment - Estimated	46,000	46,000	10,000	3,000	7,000	39,000	TBD
41	x Ford Credit	10/3/2024	2024 Ford Transit 350	53,610	27,665	15,044	1,680	13,364	14,301	4/3/2028
41	x Ford Credit	10/3/2024	2024 Ford Transit 350	53,610	27,665	15,044	1,680	13,364	14,301	4/3/2028
41	x U.S. Bank Trust, National Assn	5/1/2019	Deferred Maintenance	1,815,000	1,325,000	133,000	53,000	80,000	1,245,000	5/1/2039
			Subtotal - 41-8901	2,058,739	1,389,506	191,049	60,651	130,398	1,355,107	
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	730,000	149,650	29,650	120,000	610,000	5/1/2044
			Subtotal - 41-8908	10,630,000	10,175,000	552,925	432,925	120,000	10,055,000	
41	x U.S. Bank Trust, National Assn	5/1/2019	H&S Building - 41-8909	4,530,000	3,310,000	332,400	132,400	200,000	3,110,000	5/1/2039
41	x U.S. Bank Trust, National Assn	12/13/2016	Curry Campus 41-8903	5,768,617	5,465,542	1,227,756	218,614	1,009,142	4,456,400	5/1/2031
41	x U.S. Bank Trust, National Assn	12/13/2016	Student Rec Center 41-8904	1,195,420	1,132,630	254,362	45,292	209,070	878,268	5/1/2031
41	x ComputerShare	2/24/2004	PERS UAL 41-8906	13,075,000	2,410,000	1,778,273	133,273	1,645,000	765,000	6/30/2028
			Subtotal - Fund 41	37,257,776	23,882,677	4,336,765	1,023,155	3,313,610	20,619,775	
			Total	40,746,870	25,489,506	4,697,849	1,087,450	3,610,399	21,929,815	

**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						
66,761	68,634	64,277	60001 Interest Expense	60,651	60,651	
128,227	149,582	126,655	60002 Principal Payment	130,398	130,398	
194,989	218,216	190,932		191,049	191,049	
194,989	218,216	190,932		191,049	191,049	
194,989	218,216	190,932		191,049	191,049	
8903 Curry Campus Debt Service						
230,737	230,735	230,738	60001 Interest Expense	218,614	218,614	
		303,076	60002 Principal	1,009,142	1,009,142	
750	750	750	60003 Debt Service Admin	750	750	
231,487	231,485	534,564		1,228,506	1,228,506	
231,487	231,485	534,564		1,228,506	1,228,506	
231,487	231,485	534,564		1,228,506	1,228,506	
8904 Student Rec Center						
108,229	86,950	64,870	60001 Interest Expense	45,292	45,292	
533,770	576,239	489,450	60002 Principal Payment	209,070	209,070	
1,500	1,500	1,500	60003 Debt Service Admin	1,500	1,500	
643,499	664,689	555,820		255,862	255,862	
643,499	664,689	555,820		255,862	255,862	
643,499	664,689	555,820		255,862	255,862	
8905 Dryvit						
3,995	2,613	1,185	60001 Interest Expense			
41 Debt Service Fund						

**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			
34,535	35,730	29,601	60002 Principal Payment			
38,529	38,343	30,786				
38,529	38,343	30,786				
38,529	38,343	30,786				
			8906 PERS UAL			
354,473	288,666	215,117	60001 Interest Expense	133,273	133,273	
1,190,000	1,330,000	1,480,000	60002 Principal Payment	1,645,000	1,645,000	
2,500	2,500	2,500	60003 Debt Service Admin	2,500	2,500	
1,546,973	1,621,166	1,697,617		1,780,773	1,780,773	
1,546,973	1,621,166	1,697,617		1,780,773	1,780,773	
1,546,973	1,621,166	1,697,617		1,780,773	1,780,773	
			8908 Energy Savings			
437,324	436,924	435,925	60001 Interest Expense	432,925	432,925	
10,000	25,000	75,000	60002 Principal Payment	120,000	120,000	
500	500	500	60003 Debt Service Admin	575	575	
447,824	462,424	511,425		553,500	553,500	
447,824	462,424	511,425		553,500	553,500	
447,824	462,424	511,425		553,500	553,500	
			8909 Health & Science Bond			
154,399	147,399	140,000	60001 Interest Expense	132,400	132,400	
175,000	185,000	190,000	60002 Principal Payment	200,000	200,000	

**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	650	575	60003 Debt Service Admin	575	575	
329,974	333,049	330,575		332,975	332,975	
329,974	333,049	330,575		332,975	332,975	
329,974	333,049	330,575		332,975	332,975	
3,433,275	3,569,373	3,851,719		4,342,665	4,342,665	

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 2026 - 2027

<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Actual</u>	<u>2025-2026</u> <u>Adjusted Budget</u>		<u>2026-2027</u> <u>Recommended</u>	<u>2026-2027</u> <u>Approved</u>	<u>2026-2027</u> <u>Adopted</u>
<u>RESOURCES:</u>						
-250,621	-309,893	-319,977	45 Other Revenues	-326,509	-326,509	
<u>-71,965</u>	<u>-13,482</u>	<u>-100,674</u>	48 Transfer From Other Funds	<u>-99,240</u>	<u>-99,240</u>	
-322,586	-323,374	-420,651		-425,749	-425,749	
<u>REQUIREMENTS:</u>						
69,159	65,775	87,038	51 Personnel Services	92,602	92,602	
44,040	45,372	57,002	52 Payroll Costs/Benefits	69,756	69,756	
180,237	185,177	241,611	53 Materials And Services	253,391	253,391	
<u>29,150</u>	<u>27,050</u>	<u>35,000</u>	57 Equipment	<u>10,000</u>	<u>10,000</u>	
322,586	323,374	420,651		425,749	425,749	

**Southwestern Oregon Community College
2026-2027**

Cost Center -- 3202 Print Shop

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
-6,870	-5,890	-15,531	45003 Supplies Sales	-15,000	-15,000	
-112,477	-141,705	-107,736	45202 IMC Printing/Copies	-100,000	-100,000	
-35			45209 Other Services			
		-500	45217 Expense Reimbursements	-500	-500	
-119,382	-147,595	-123,767		-115,500	-115,500	
-29,565		-51,956	48010 Transfer from General Fund	-50,522	-50,522	
-29,565		-51,956		-50,522	-50,522	
-148,948	-147,595	-175,723		-166,022	-166,022	
37,623	41,782	42,286	51411 FT Classified	44,408	44,408	
6,879	5,901	16,895	51416 PT 10HR Classified	17,844	17,844	
6,061	664	3,500	51417 PT Casual/Temporary	3,500	3,500	
		2,368	51525 Other Salaries	3,424	3,424	
50,563	48,347	65,049		69,176	69,176	
FTE: 1.43	1.19	1.60		FTE: 1.60	1.60	
16,618	17,173	18,234	52105 Employee Health Insurance-Employ	18,378	18,378	
3,400	3,400	3,400	52106 HSA Employer Contributions	4,000	4,000	
16	31	51	52107 EAP	51	51	
114	114	141	52108 LT Disability Insurance	150	150	
118	118	118	52109 Life Insurance	118	118	
147	136	277	52110 Workers Compensation	242	242	
5,643	6,862	9,848	52111 PERS Debt Service	10,509	10,509	
2,980	3,684	6,217	52112 PERS Retirement	6,987	6,987	
202	169	293	52113 Unemployment Expense	312	312	

**Southwestern Oregon Community College
2026-2027**

Cost Center -- 3202 Print Shop

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
4,050	3,871	5,436	52120 Taxes	5,640	5,640	
33,288	35,557	44,015		46,387	46,387	
	60	179	53111 General Supplies	250	250	
	1	2	53112 Postage & Shipping			
11,947	5,908	8,369	53114 Printing Supplies	10,000	10,000	
	2,900		53171 Equipment < \$5,000	5,000	5,000	
5,378	5,319	5,900	53312 Outside Printing Services	5,000	5,000	
14,053	19,606	21,102	53352 Maintenance Contracts	20,000	20,000	
4,570	2,477	898	53371 Leased Equipment			
	371		53509 IMC Printing/Copies			
		209	53610 Equipment Repair	209	209	
35,948	36,641	36,659		40,459	40,459	
29,150	27,050	30,000	57010 Equipment > \$5,000	10,000	10,000	
29,150	27,050	30,000		10,000	10,000	
148,948	147,595	175,723		166,022	166,022	

BUDGET SALARY DETAIL
2026-2027

COST CENTER: PRINT SHOP - COOS CAMPUS

POSITION	FTE	AMOUNT
10 HR PT CLASS SAL	0.48	17844
CLASS SAL FT	1.00	44408
PT CASUAL/TEMPORARY	0.12	3500
	1.60	65752

Southwestern Oregon Community College
2026-2027

Cost Center -- 3208 Motor Pool

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
	-327		45217 Expense Reimbursements			
-108,691	-141,014	-140,028	45231 Motor Pool Mileage	-154,827	-154,827	
-108,691	-141,341	-140,028		-154,827	-154,827	
-29,849	-3,850	-37,450	48010 Transfer from General Fund	-37,450	-37,450	
-29,849	-3,850	-37,450		-37,450	-37,450	
-138,540	-145,192	-177,478		-192,277	-192,277	
18,597	17,428	21,143	51411 FT Classified	22,204	22,204	
		846	51525 Other Salaries	1,222	1,222	
18,597	17,428	21,989		23,426	23,426	
FTE: 0.50	0.41	0.50		FTE: 0.50	0.50	
3,897	3,352	4,269	52105 Employee Health Insurance-Employ	13,032	13,032	
850	850	850	52106 HSA Employer Contributions	2,000	2,000	
5	9	13	52107 EAP	13	13	
57	47	71	52108 LT Disability Insurance	75	75	
59	49	59	52109 Life Insurance	59	59	
54	48	54	52110 Workers Compensation	65	65	
2,789	2,614	3,519	52111 PERS Debt Service	3,749	3,749	
1,473	1,380	2,221	52112 PERS Retirement	2,366	2,366	
74	59	99	52113 Unemployment Expense	106	106	
1,494	1,405	1,832	52120 Taxes	1,904	1,904	
10,753	9,815	12,987		23,369	23,369	
853	2,493	1,170	53111 General Supplies	2,500	2,500	

Southwestern Oregon Community College
2026-2027

Cost Center -- 3208 Motor Pool

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
59,446	55,342	73,612	53151 Gasoline/Fuel/Propane	73,612	73,612	
2,439	1,982	2,600	53321 Purchased Services	2,600	2,600	
126		130	53331 Dues & Fees			
14,047	21,287	30,983	53370 Insurance	34,701	34,701	
2,862	1,992	5,000	53518 Bus - Southwestern	5,000	5,000	
	87	800	53520 Rental Vehicle	100	100	
128			53610 Equipment Repair			
29,290	34,766	23,207	53620 Vehicle Repair	26,969	26,969	
<u>109,191</u>	<u>117,948</u>	<u>137,502</u>		<u>145,482</u>	<u>145,482</u>	
		5,000	57030 Vehicles >\$5,000			
		5,000				
<u>138,540</u>	<u>145,192</u>	<u>177,478</u>		<u>192,277</u>	<u>192,277</u>	

BUDGET SALARY DETAIL
2026-2027

COST CENTER: MOTOR POOL - COOS CAMPUS

POSITION	FTE	AMOUNT
CLASS SAL FT	0.50	22204
	0.50	22204

**Southwestern Oregon Community College
2026-2027**

Cost Center -- 3212 Mail Center

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
-22,548	-20,954	-56,182	45007 Postage Sales	-56,182	-56,182	
	-3		45217 Expense Reimbursements			
<u>-22,548</u>	<u>-20,957</u>	<u>-56,182</u>		<u>-56,182</u>	<u>-56,182</u>	
-12,551	-9,631	-11,268	48010 Transfer from General Fund	-11,268	-11,268	
<u>-12,551</u>	<u>-9,631</u>	<u>-11,268</u>		<u>-11,268</u>	<u>-11,268</u>	
<u>-35,098</u>	<u>-30,588</u>	<u>-67,450</u>		<u>-67,450</u>	<u>-67,450</u>	
3,423	2,562	5,532	53111 General Supplies	5,532	5,532	
23,033	18,167	49,350	53112 Postage & Shipping	47,350	47,350	
900	1,065	2,300	53113 Software < \$5,000	2,300	2,300	
			53117 Computer Supplies	1,000	1,000	
-5	-1		53124 Cash - Over (Short)			
		100	53211 Operational Travel	100	100	
690	1,174	600	53331 Dues & Fees	600	600	
7,057	7,007	9,218	53371 Leased Equipment	9,218	9,218	
	613		53410 Materials for Resale	1,000	1,000	
		350	53610 Equipment Repair	350	350	
<u>35,098</u>	<u>30,588</u>	<u>67,450</u>		<u>67,450</u>	<u>67,450</u>	
<u>35,098</u>	<u>30,588</u>	<u>67,450</u>		<u>67,450</u>	<u>67,450</u>	

ENTERPRISE FUND

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

Southwestern Oregon Community College District
Enterprise Fund Summary
Fiscal Year 2026 - 2027

<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Actual</u>	<u>2025-2026</u> <u>Adjusted Budget</u>		<u>2026-2027</u> <u>Recommended</u>	<u>2026-2027</u> <u>Approved</u>	<u>2026-2027</u> <u>Adopted</u>
<u>RESOURCES:</u>						
-1,021,426	-1,021,290		30 Reserves			
5,067,735	6,060,897		31 Fund Balance			
-1,027,499	-1,021,011	-2,074,742	44 Tuition And Fee Revenues	-2,103,242	-2,103,242	
-5,014,207	-5,183,676	-6,179,965	45 Other Revenues	-6,934,215	-6,934,215	
		-59,237	48 Transfer From Other Funds	-59,237	-59,237	
		-430,000	49 Fund Balance	-190,000	-190,000	
<u>-1,995,396</u>	<u>-1,165,081</u>	<u>-8,743,944</u>		<u>-9,286,694</u>	<u>-9,286,694</u>	
<u>REQUIREMENTS:</u>						
1,305,015	1,342,448	1,554,822	51 Personnel Services	1,593,772	1,593,772	
781,842	784,107	970,128	52 Payroll Costs/Benefits	1,025,270	1,025,270	
3,618,941	3,641,674	4,410,071	53 Materials And Services	4,861,873	4,861,873	
25,753	13,470	144,000	55 Other Expenses	341,050	341,050	
13,956	12,544	115,000	57 Equipment	70,000	70,000	
		45,000	58 Site/Facilities	40,000	40,000	
412,785	426,955	667,343	59 Transfers	953,270	953,270	
-5,039,607	-5,920,794	137,000	59 Unappropriated Fund Balance	40,000	40,000	
<u>876,712</u>	<u>864,676</u>	<u>700,580</u>	60 Debt Service	<u>361,459</u>	<u>361,459</u>	
1,995,396	1,165,081	8,743,944		9,286,694	9,286,694	

Southwestern Oregon Community College
2026-2027

Cost Center -- 8512 Campus Store

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
-122,787	-122,787		30010 Contributed Capital			
-122,787	-122,787					
-366,394	-231,463		31020 Unreserved - Undesignated			
-366,394	-231,463					
-489,181	-354,250					
-310,195	-321,677	-445,500	45001 New Books Sales	-511,250	-511,250	
-31,762	-14,066	-77,601	45002 Used Books Sales	-80,000	-80,000	
-21,749	-89,932	-100,469	45003 Supplies Sales	-109,250	-109,250	
-42,218	-49,510	-86,000	45004 Food Sales	-86,000	-86,000	
3,048	1,072	12,000	45005 Discount Sales	7,000	7,000	
4,002	8,996	25,000	45006 Sales Refunds	10,000	10,000	
-2,871	-618	-4,600	45007 Postage Sales	-4,600	-4,600	
-16,195	-19,352	-20,000	45008 Gift Sales	-36,000	-36,000	
-35,284	-33,772	-73,000	45010 Clothing Sales	-73,000	-73,000	
	-273	-9,340	45217 Expense Reimbursements	-9,340	-9,340	
-355	-717		45290 Miscellaneous			
-453,578	-519,849	-779,510		-892,440	-892,440	
		-200,000	49990 Beginning Fund Balance (Budget)			
		-200,000				
-453,578	-519,849	-979,510		-892,440	-892,440	
	960	960	51112 Other Management	960	960	

8512 Campus Store

**Southwestern Oregon Community College
2026-2027**

Cost Center -- 8512 Campus Store

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
55,847	58,103	58,103	51114 FT Supervisor/Confidential	55,364	55,364	
32,473	42,709	43,202	51411 FT Classified			
		546	51412 Classified Overtime	1,000	1,000	
			51415 PT 20HR Classified	28,404	28,404	
5,828	7,149	5,454	51417 PT Casual/Temporary	5,000	5,000	
		4,634	51525 Other Salaries	3,046	3,046	
337			51613 General Student Employment			
94,485	108,921	112,899		93,774	93,774	
FTE: 2.28	2.23	2.18		FTE: 1.95	1.95	
26,228	36,140	38,117	52105 Employee Health Insurance-Employ	27,196	27,196	
1,983	3,400	3,400	52106 HSA Employer Contributions	4,000	4,000	
20	44	51	52107 EAP	51	51	
275	303	339	52108 LT Disability Insurance	278	278	
225	235	236	52109 Life Insurance	236	236	
1,324	1,422	1,462	52110 Workers Compensation	395	395	
11,358	14,314	17,104	52111 PERS Debt Service	14,204	14,204	
5,997	7,616	10,797	52112 PERS Retirement	9,472	9,472	
379	383	508	52113 Unemployment Expense	422	422	
7,406	8,619	9,420	52120 Taxes	7,644	7,644	
55,197	72,476	81,434		63,898	63,898	
3,702	1,432	3,000	53111 General Supplies	3,000	3,000	
9,738	16,788	25,000	53112 Postage & Shipping	21,000	21,000	
		2,600	53113 Software < \$5,000	2,600	2,600	
-3		102	53124 Cash - Over (Short)	103	103	
6,918	7,616	8,000	53125 Credit Card Fees	9,000	9,000	
113	1,437	4,000	53171 Equipment < \$5,000	9,000	9,000	

Southwestern Oregon Community College
2026-2027

Cost Center -- 8512 Campus Store

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
243	624	500	53211 Operational Travel	500	500	
276	1,647	1,215	53219 Out of State Travel	1,675	1,675	
50	265	960	53316 Advertising	500	500	
724	150	200	53319 Meeting Expenses	200	200	
24,315	25,803	39,300	53321 Purchased Services	41,000	41,000	
1,904	2,351	1,200	53331 Dues & Fees	2,000	2,000	
12,434	31,060	42,672	53410 Supplies for Resale	51,390	51,390	
31,375	37,851	51,200	53411 Food for Resale	54,000	54,000	
12,509	8,570	25,328	53412 Gifts for Resale	30,000	30,000	
40,651	19,185	45,479	53413 Clothing For Resale	45,000	45,000	
282,887	302,890	397,000	53441 New Books for Resale	430,000	430,000	
10,976	19,209	37,321	53446 Used Books for Resale	30,000	30,000	
16	194	1,300	53509 IMC Printing/Copies	2,000	2,000	
	85		53520 Rental Vehicle			
<u>438,828</u>	<u>477,156</u>	<u>686,377</u>		<u>732,968</u>	<u>732,968</u>	
		1,800	55911 Bad Debt Expense	1,800	1,800	
		<u>1,800</u>		<u>1,800</u>	<u>1,800</u>	
		97,000	59995 Unappropriated Fund Balance			
		<u>97,000</u>				
<u>588,509</u>	<u>658,553</u>	<u>979,510</u>		<u>892,440</u>	<u>892,440</u>	
-354,250	-215,546					

BUDGET SALARY DETAIL
2026-2027

COST CENTER: CAMPUS STORE - COOS CAMPUS

POSITION	FTE	AMOUNT
20 HR PT CLASS SAL	0.78	28404
PT CASUAL/TEMPORARY	0.17	5000
SUPR/CONF FT	1.00	55364
	1.95	88768

**Southwestern Oregon Community College
2026-2027**

Cost Center -- 8515 Newmark - Operating

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
-142,538	-142,538		30010 Contributed Capital			
-142,538	-142,538					
5,228	5,228		31010 Retained Earnings			
-370,688	-388,892		31020 Unreserved - Undesignated			
-365,460	-383,664					
-507,998	-526,202					
-211,809	-188,240	-256,882	45213 Building Rental	-273,859	-273,859	
-2			45290 Miscellaneous			
-211,812	-188,240	-256,882		-273,859	-273,859	
-211,812	-188,240	-256,882		-273,859	-273,859	
19,869	22,491	22,038	51411 FT Classified	23,463	23,463	
300	300	300	51421 Classified Other Pay	300	300	
		882	51525 Other Salaries	1,291	1,291	
20,169	22,791	23,220		25,054	25,054	
FTE: 0.50	0.50	0.50		FTE: 0.50	0.50	
3,897	4,033	4,268	52105 Employee Health Insurance-Employ	4,343	4,343	
850	850	850	52106 HSA Employer Contributions	950	950	
5	11	13	52107 EAP	13	13	
61	61	73	52108 LT Disability Insurance	80	80	
59	59	59	52109 Life Insurance	59	59	
438	478	422	52110 Workers Compensation	510	510	
3,025	3,437	3,715	52111 PERS Debt Service	4,009	4,009	

8515 Newmark - Operating

**Southwestern Oregon Community College
2026-2027**

Cost Center -- 8515 Newmark - Operating

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
2,241	2,562	2,952	52112 PERS Retirement	3,185	3,185	
81	80	105	52113 Unemployment Expense	113	113	
1,612	1,831	1,933	52120 Taxes	2,036	2,036	
12,269	13,403	14,390		15,298	15,298	
	1,455	2,500	53111 General Supplies	2,500	2,500	
830	4,400	8,000	53171 Equipment < \$5,000	15,000	15,000	
399	1,199	2,068	53321 Purchased Services	2,068	2,068	
5,945	6,495	25,752	53334 Natural Gas	26,289	26,289	
36,988	41,413	41,454	53335 Electricity	49,674	49,674	
1,805	1,890	2,892	53336 Water & Sewage	3,011	3,011	
7,121	7,469	9,570	53337 Sanitation Services	10,103	10,103	
4,887	3,605	6,900	53352 Maintenance Contracts	3,750	3,750	
17,625	19,505	29,861	53370 Insurance	33,348	33,348	
49,907	54,277	41,313	53630 Minor Building Repair	37,313	37,313	
125,506	141,708	170,310		183,056	183,056	
		10,000	58230 Remodeling	10,000	10,000	
		10,000		10,000	10,000	
157,944	177,902	217,920		233,408	233,408	
-561,866	-536,539	-38,962		-40,451	-40,451	

BUDGET SALARY DETAIL
2026-2027

COST CENTER: NEWMARK - OPERATING - COOS CAMPUS

POSITION	FTE	AMOUNT
CLASS SAL FT	0.50	23463
	0.50	23463

Southwestern Oregon Community College
2026-2027

Cost Center -- 8521 Student Housing

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
-500,243	-500,243		30010 Contributed Capital			
-500,243	-500,243					
296,773	388,991		31010 Retained Earnings			
914,521	956,444		31020 Unreserved - Undesignated			
1,211,294	1,345,436					
711,051	845,192					
-28,440	-28,050	-30,000	44611 Activity Fees	-35,000	-35,000	
-31,700	-4,820		44624 Deposit Forfeiture			
-28,165	-21,464	-40,000	44690 Other Fees	-30,000	-30,000	
-88,305	-54,334	-70,000		-65,000	-65,000	
-9,858	-40,568	-35,000	45015 Vending Sales	-45,000	-45,000	
	-122,750	-100,000	45212 Cleaning/Maintenance Fees	-131,500	-131,500	
-2,950,543	-2,909,487	-3,425,434	45213 Building Rental	-3,665,866	-3,665,866	
	-258	-15,370	45290 Miscellaneous	-270	-270	
-2,960,401	-3,073,063	-3,575,804		-3,842,636	-3,842,636	
		-59,237	48057 Transfer from Enterprise Fund	-59,237	-59,237	
		-59,237		-59,237	-59,237	

**Southwestern Oregon Community College
2026-2027**

Cost Center -- 8521 Student Housing

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
		-540,000	49990 Beginning Fund Balance (Budget)	-540,000	-540,000	
		-540,000		-540,000	-540,000	
-3,048,705	-3,127,398	-4,245,041		-4,506,873	-4,506,873	
76,227	43,718	43,718	51111 FT Management	45,993	45,993	
3,520	1,440	2,400	51112 Other Management	1,440	1,440	
36,735			51114 FT Supervisor/Confidential			
124,874	140,018	140,295	51411 FT Classified	147,909	147,909	
		2,000	51412 Classified Overtime	2,000	2,000	
42,729	63,826	45,000	51417 PT Casual/Temporary	45,000	45,000	
600	600	600	51421 Classified Other Pay	600	600	
87,693	56,504	77,800	51521 FT Specialist	80,212	80,212	
		11,688	51525 Other Salaries	13,941	13,941	
1,000		4,200	51811 Honorariums	4,200	4,200	
373,378	306,106	327,701		341,295	341,295	
FTE: 8.45	7.05	7.23		FTE: 7.18	7.18	
93,881	74,776	104,808	52105 Employee Health Insurance-Employ	88,691	88,691	
17,992	8,500	8,500	52106 HSA Employer Contributions	9,800	9,800	
77	111	139	52107 EAP	139	139	
960	684	876	52108 LT Disability Insurance	922	922	
833	578	647	52109 Life Insurance	647	647	
3,890	3,628	2,943	52110 Workers Compensation	3,403	3,403	
49,656	35,385	44,241	52111 PERS Debt Service	46,582	46,582	
26,218	18,897	27,927	52112 PERS Retirement	34,374	34,374	
1,500	1,048	1,475	52113 Unemployment Expense	1,532	1,532	

**Southwestern Oregon Community College
2026-2027**

Cost Center -- 8521 Student Housing

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
29,802	24,341	27,303	52120 Taxes	27,670	27,670	
224,809	167,948	218,859		213,760	213,760	
4,166	8,241	6,718	53108 Promotional Materials & Services	5,000	5,000	
116,778	110,581	163,000	53109 Furniture	160,000	160,000	
3,362	3,098	615	53111 General Supplies	2,000	2,000	
1	1		53112 Postage & Shipping	200	200	
447			53117 Computer Supplies	1,000	1,000	
		50	53125 Credit Card Fees	50	50	
			53211 Operational Travel	200	200	
			53216 Staff Development Travel	2,500	2,500	
872	826	1,000	53314 Telephone Services	1,000	1,000	
9,062	6,841	20,000	53319 Meeting Expenses	15,000	15,000	
75			53321 Purchased Services	1,000	1,000	
3,267	2,941	6,000	53331 Dues & Fees	5,000	5,000	
18,581	18,794	14,565	53334 Natural Gas	14,868	14,868	
79,926	93,194	109,801	53335 Electricity	112,088	112,088	
121,693	132,591	130,430	53336 Water & Sewage	139,951	139,951	
30,984	36,844	60,061	53337 Sanitation Services	62,464	62,464	
1,194	1,291	3,000	53338 Cable TV	2,000	2,000	
20,385	48,552	62,140	53352 Maintenance Contracts	60,000	60,000	
98,976	99,972	111,585	53355 College Support	130,104	130,104	
1,162,155	1,180,666	1,371,873	53357 Contracted Services & Speakers	1,639,092	1,639,092	
92,219	109,120	190,000	53358 Facilities	115,000	115,000	
	10,878		53363 Professional Services			
50,397	58,594	89,489	53370 Insurance	100,227	100,227	
		900	53371 Leased Equipment	900	900	
93	2,338	500	53509 IMC Printing/Copies	500	500	

**Southwestern Oregon Community College
2026-2027**

Cost Center -- 8521 Student Housing

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
617			53515 Motor Pool			
1,815,249	1,925,362	2,341,727		2,570,144	2,570,144	
			55911 Bad Debt Expense	10,000	10,000	
		30,000	55920 Debt Issuance Amortization			
		30,000		10,000	10,000	
		10,000	57010 Equipment > \$5,000	10,000	10,000	
		10,000		10,000	10,000	
		35,000	58220 Building Improvements	30,000	30,000	
		35,000		30,000	30,000	
		540,000	59995 Unappropriated Fund Balance	540,000	540,000	
		540,000		540,000	540,000	
2,413,436	2,399,416	3,503,287		3,715,199	3,715,199	
75,781	117,211	-741,754		-791,674	-791,674	

BUDGET SALARY DETAIL
2026-2027

COST CENTER: STUDENT HOUSING - COOS CAMPUS

POSITION	FTE	AMOUNT
CLASS SAL FT	1.00	46654
CLASS SAL FT	1.00	56847
CLASS SAL FT	1.00	44408
FT SPECIALIST	1.00	40503
FT SPECIALIST	1.00	39709
HONORARIUMS	0.14	4200
MGMT SAL FT	0.50	45993
PT CASUAL/TEMPORARY	1.54	45000
	7.18	323314

Southwestern Oregon Community College
2026-2027

Cost Center -- 8531 Dining Services

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
-184,565	-184,565		30010 Contributed Capital			
-184,565	-184,565					
619,518	696,223		31020 Unreserved - Undesignated			
619,518	696,223					
434,953	511,658					
-42,768	-55,391	-50,000	45004 Food Sales	-50,000	-50,000	
-1,162,155	-1,163,816	-1,392,769	45025 Housing Food Sales	-1,635,480	-1,635,480	
-20,002	-20,749	-20,000	45028 Meal Card Sales	-20,000	-20,000	
-45	-11,575	-10,000	45050 Catering Revenue	-20,000	-20,000	
-9,470	-8,532	-10,000	45051 Internal Catering Revenue	-20,000	-20,000	
			45052 Cash Sales - Catering Revenue	-45,000	-45,000	
-1,282	-1,398	-1,000	45290 Miscellaneous	-1,000	-1,000	
-1,235,722	-1,261,460	-1,483,769		-1,791,480	-1,791,480	
-1,235,722	-1,261,460	-1,483,769		-1,791,480	-1,791,480	
58,908	66,585	65,246	51111 FT Management	68,641	68,641	
1,920	1,920	1,920	51112 Other Management	1,920	1,920	
52,383	56,362	56,362	51114 FT Supervisor/Confidential	59,294	59,294	
219,850	274,833	305,138	51411 FT Classified	316,468	316,468	
		1,000	51412 Classified Overtime	1,000	1,000	
		9,467	51415 PT 20HR Classified			
17,075	17,313	37,260	51416 PT 10HR Classified	52,266	52,266	
13,748	6,869	7,000	51417 PT Casual/Temporary	7,000	7,000	
			51421 Classified Other Pay	600	600	

8531 Dining Services

**Southwestern Oregon Community College
2026-2027**

Cost Center -- 8531 Dining Services

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
		20,155	51525 Other Salaries	26,166	26,166	
39,026	45,245	40,000	51613 Dining Services	40,000	40,000	
402,909	469,126	543,548		573,355	573,355	
FTE: 11.75	12.06	12.86		FTE: 13.05	13.05	
105,098	104,339	126,877	52105 Employee Health Insurance-Employ	167,474	167,474	
15,158	13,600	13,600	52106 HSA Employer Contributions	19,800	19,800	
110	242	303	52107 EAP	252	252	
1,080	1,135	1,425	52108 LT Disability Insurance	1,497	1,497	
1,117	1,127	1,176	52109 Life Insurance	1,176	1,176	
7,790	8,715	9,305	52110 Workers Compensation	10,201	10,201	
41,185	59,586	79,384	52111 PERS Debt Service	84,217	84,217	
21,705	31,769	50,111	52112 PERS Retirement	53,162	53,162	
1,614	1,635	2,449	52113 Unemployment Expense	2,581	2,581	
32,206	37,329	45,347	52120 Taxes	46,634	46,634	
227,063	259,479	329,977		386,994	386,994	
7,889	3,820	27,488	53111 General Supplies	35,651	35,651	
		251	53112 Postage & Shipping	200	200	
			53117 Computer Supplies	1,000	1,000	
827	1,318	1,617	53119 Uniforms	1,500	1,500	
4	44		53124 Cash - Over (Short)			
2,631	1,684	1,500	53125 Credit Card Fees	1,500	1,500	
594,566	582,207	500,714	53135 Food Supplies	625,000	625,000	
979		1,824	53171 Equipment < \$5,000	5,780	5,780	
			53216 Staff Development Travel	450	450	
1,159	1,112	1,112	53331 Dues & Fees	1,500	1,500	
473			53336 Water & Sewage			

**Southwestern Oregon Community College
2026-2027**

Cost Center -- 8531 Dining Services

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
17,887	11,812	11,675	53337 Sanitation Services	15,000	15,000	
		15,859	53352 Maintenance Contracts	18,000	18,000	
39,961	36,815	35,000	53357 Contracted Services & Speakers	51,000	51,000	
10,553	11,111	4,712	53371 Leased Equipment	12,000	12,000	
20	87	50	53509 IMC Printing/Copies	250	250	
		71	53520 Rental Vehicle	300	300	
	15,387	8,371	53610 Equipment Repair	2,000	2,000	
<u>676,948</u>	<u>665,397</u>	<u>610,244</u>		<u>771,131</u>	<u>771,131</u>	
			55911 Bad Debt Expense	45,000	45,000	
				45,000	45,000	
5,506			57010 Equipment >\$5,000	15,000	15,000	
<u>5,506</u>				<u>15,000</u>	<u>15,000</u>	
<u>1,312,427</u>	<u>1,394,001</u>	<u>1,483,769</u>		<u>1,791,480</u>	<u>1,791,480</u>	
511,658	644,199					

BUDGET SALARY DETAIL
2026-2027

COST CENTER: DINING SERVICES - COOS CAMPUS

POSITION	FTE	AMOUNT
10 HR PT CLASS SAL	0.48	18288
10 HR PT CLASS SAL	0.48	17409
10 HR PT CLASS SAL	0.48	16569
CLASS SAL FT	1.00	40123
CLASS SAL FT	1.00	37353
CLASS SAL FT	1.00	37253
CLASS SAL FT	1.00	37253
CLASS SAL FT	1.00	41121
CLASS SAL FT	1.00	41121
CLASS SAL FT	1.00	41122
CLASS SAL FT	1.00	41122
EXTERNSHIPS	1.37	40000
MGMT SAL FT	1.00	68641
PT CASUAL/TEMPORARY	0.24	7000
SUPR/CONF FT	1.00	59294
	13.05	543669

**Southwestern Oregon Community College
2026-2027**

Cost Center -- 8541 Conferences - Other

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
-90,055	-60,946	-150,000	31020 Unreserved - Undesignated	-70,000	-70,000	
-90,055	-60,946	-150,000		-70,000	-70,000	
-90,055	-60,946	-150,000		-70,000	-70,000	
-9,185	-15,035	-13,942	44640 Conferencing Fees	-39,042	-39,042	
-9,185	-15,035	-13,942		-39,042	-39,042	
-9,185	-15,035	-13,942		-39,042	-39,042	
		10,000	51417 PT Casual/Temporary	10,000	10,000	
		10,000		10,000	10,000	
FTE: 0.35 FTE: 0.34 0.34						
		120	52110 Workers Compensation	120	120	
		45	52113 Unemployment Expense	45	45	
		840	52120 Taxes	840	840	
		1,005		1,005	1,005	
	2,017	10,000	53111 General Supplies	10,000	10,000	
37,394		9,900	53171 Equipment < \$5,000	15,000	15,000	
		500	53319 Meeting Expenses	500	500	
900		2,500	53321 Purchased Services	2,500	2,500	
	12,323		53363 Professional Services			
		300	53515 Motor Pool	300	300	

Southwestern Oregon Community College
2026-2027

Cost Center -- 8541 Conferences - Other

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
		500	53518 Bus - Southwestern	500	500	
38,294	14,340	23,700		28,800	28,800	
		70,000	57010 Equipment > \$5,000	10,000	10,000	
		70,000		10,000	10,000	
38,294	14,340	104,705		49,805	49,805	
-60,946	-61,641	-59,237		-59,237	-59,237	

BUDGET SALARY DETAIL
2026-2027

COST CENTER: CONFERENCES - OTHER - COOS CAMPUS

POSITION	FTE	AMOUNT
PT CASUAL/TEMPORARY	0.34	10000
	0.34	10000

Southwestern Oregon Community College
2026-2027

Cost Center -- 8542 Conferences - Projects

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
-151,271	-69,648		31020 Unreserved - Undesignated			
-151,271	-69,648					
-151,271	-69,648					
723			53111 General Supplies			
80,000			53171 Equipment < \$5,000			
900			53321 Purchased Services			
81,623						
81,623						
-69,648	-69,648					

**Southwestern Oregon Community College
2026-2027**

Cost Center -- 8551 OR Coast Culinary Institute

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
4,366,207	4,972,682		31020 Unreserved - Undesignated			
4,366,207	4,972,682					
4,366,207	4,972,682					
-398,792	-414,880	-1,990,800	44010 Tuition	-1,999,200	-1,999,200	
-143,564	-138,280		44501 Per Credit Fee			
-34,960	-33,640		44510 Per Class Fees			
-352,693	-364,842		44560 Registration Fees			
-930,009	-951,642	-1,990,800		-1,999,200	-1,999,200	
-1,342	-1,899	-1,500	45003 Supplies Sales	-1,800	-1,800	
-58,494	-29,916	-10,000	45012 Fundraiser Sales	-45,000	-45,000	
		-500	45015 Vending Sales			
	-9,115		45050 Catering Revenue			
-20,858	-28,134		45290 Miscellaneous	-15,000	-15,000	
-80,694	-69,064	-12,000		-61,800	-61,800	
		500,000	49990 Beginning Fund Balance (Budget)	500,000	500,000	
		500,000		500,000	500,000	
-1,010,703	-1,020,706	-1,502,800		-1,561,000	-1,561,000	
96,675	98,608	98,608	51111 FT Management	101,705	101,705	
198,025	205,300	208,033	51211 FT Faculty	210,716	210,716	
	2,560	25,000	51212 FT Faculty Overloads	25,000	25,000	
2,965	15,267	30,000	51213 FT Summer Faculty	30,000	30,000	

**Southwestern Oregon Community College
2026-2027**

Cost Center -- 8551 OR Coast Culinary Institute

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
	6,888	10,000	51218 FT Other Faculty	10,000	10,000	
7,000	7,000	7,000	51226 FT Faculty Coaching	7,000	7,000	
25,961	13,229	20,000	51311 PT Faculty	20,000	20,000	
4,415			51314 PT Summer Faculty			
4,411			51316 PT Teachers Aids			
22,669	36,460	43,118	51411 FT Classified	46,925	46,925	
		1,000	51412 Classified Overtime	1,000	1,000	
		15,000	51417 PT Casual/Temporary	15,000	15,000	
51,952	50,191	51,122	51521 FT Specialist	52,727	52,727	
		18,573	51525 Other Salaries	20,221	20,221	
		10,000	51659 General Student Employment	10,000	10,000	
<u>414,074</u>	<u>435,504</u>	<u>537,454</u>		<u>550,294</u>	<u>550,294</u>	
FTE: 6.48	6.21	7.19		FTE: 7.16	7.16	
114,790	123,938	144,075	52105 Employee Health Insurance-Employ	135,675	135,675	
13,317	15,583	11,900	52106 HSA Employer Contributions	17,900	17,900	
62	132	152	52107 EAP	152	152	
1,076	1,205	1,343	52108 LT Disability Insurance	1,384	1,384	
686	686	706	52109 Life Insurance	706	706	
1,627	1,937	3,628	52110 Workers Compensation	4,177	4,177	
61,590	58,242	71,113	52111 PERS Debt Service	84,047	84,047	
34,618	32,503	44,345	52112 PERS Retirement	53,055	53,055	
1,663	1,519	2,419	52113 Unemployment Expense	2,477	2,477	
33,074	35,058	44,782	52120 Taxes	44,742	44,742	
<u>262,504</u>	<u>270,802</u>	<u>324,463</u>		<u>344,315</u>	<u>344,315</u>	
2,500	5,100	8,000	53108 Promotional Materials & Services	8,000	8,000	
11,563	13,968	20,000	53111 General Supplies	20,000	20,000	

**Southwestern Oregon Community College
2026-2027**

Cost Center -- 8551 OR Coast Culinary Institute

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
2,178	305	3,000	53112 Postage & Shipping	3,000	3,000	
31,440	24,576	30,000	53118 Class & Lab Supplies	30,000	30,000	
17,340	15,347	25,000	53119 Uniforms	25,000	25,000	
2,062	253	3,000	53125 Credit Card Fees	1,000	1,000	
		27	53126 Bank Service Charges	27	27	
45		1,065	53129 Awards & Trophies	1,065	1,065	
152,381	171,133	155,000	53135 Food Supplies	155,000	155,000	
32	20	1,000	53151 Gasoline/Fuel/Propane	1,000	1,000	
1,245	14,644	23,500	53171 Equipment < \$5,000	20,000	20,000	
5,890	2,281	500	53211 Operational Travel	4,000	4,000	
	3,404	4,000	53212 Recruitment Travel	4,000	4,000	
	1,121	3,000	53216 Staff Development Travel	3,000	3,000	
	24	4,219	53217 Field Trip	4,219	4,219	
43,159	12,697	47,000	53219 Out of State Travel	45,000	45,000	
		500	53312 Outside Printing Services	500	500	
10,300	2,425	21,000	53316 Advertising	25,000	25,000	
16,008	6,670	7,000	53321 Purchased Services	6,000	6,000	
4,143	3,213	4,000	53331 Dues & Fees	4,000	4,000	
7,377	2,543	22,296	53334 Natural Gas	22,761	22,761	
18,412	23,522	23,680	53335 Electricity	24,174	24,174	
6,983	12,283	11,042	53336 Water & Sewage	11,493	11,493	
7,072	7,417	12,036	53337 Sanitation Services	12,518	12,518	
31,942	19,749	33,200	53357 Contracted Services & Speakers	20,200	20,200	
12,564	11,757	16,581	53370 Insurance	13,711	13,711	
		2,000	53371 Leased Equipment	2,000	2,000	
25,393	18,885	10,000	53441 New Books for Resale	10,000	10,000	
4,256	5,371	3,000	53509 IMC Printing/Copies	3,000	3,000	
631	2,977	500	53515 Motor Pool	500	500	
	1,191		53518 Bus - Southwestern			

**Southwestern Oregon Community College
2026-2027**

Cost Center -- 8551 OR Coast Culinary Institute

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
551	92	1,000	53520 Rental Vehicle	1,000	1,000	
14,475	17,688	28,000	53610 Equipment Repair	25,000	25,000	
429,942	400,655	524,146		506,168	506,168	
25,753	13,470	29,000	55111 Student Aid	25,000	25,000	
		58,200	55898 Miscellaneous Disbursement	67,200	67,200	
		20,000	55911 Bad Debt Expense	187,050	187,050	
		5,000	55920 Debt Issuance Amortization	5,000	5,000	
25,753	13,470	112,200		284,250	284,250	
8,450	12,544	35,000	57010 Equipment >\$5,000	35,000	35,000	
8,450	12,544	35,000		35,000	35,000	
		-500,000	59995 Unappropriated Fund Balance	-500,000	-500,000	
		-500,000		-500,000	-500,000	
1,140,723	1,132,974	1,033,263		1,220,027	1,220,027	
4,496,227	5,084,950	-469,537		-340,973	-340,973	

BUDGET SALARY DETAIL
2026-2027

COST CENTER: OR COAST CULINARY INSTITUTE - COOS CAMPUS

POSITION	FTE	AMOUNT

FACULTY FT	1.00	71572
FACULTY FT	1.00	63572
FACULTY FT	1.00	75572
FT CLASSIFIED	1.00	46925
FT FACULTY COACHING	0.00	7000
FT FACULTY OVERLOADS	0.00	25000
FT OTHER FACULTY	0.00	10000
FT SPECIALIST	1.00	52727
FT SUMMER FACULTY	0.00	30000
MGMT SAL FT	1.00	101705
PT CASUAL/TEMPORARY	0.51	15000
PT FACULTY	0.31	20000
STUDENT EMPLOYMENT	0.34	10000

	7.16	529073

Southwestern Oregon Community College
2026-2027

Cost Center -- 8661 Empire Lakes Community Bldg

<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		<u>2026-2027</u>	<u>2026-2027</u>	<u>2026-2027</u>
<u>Actual</u>	<u>Actual</u>	<u>Adjusted Budget</u>		<u>Recommended</u>	<u>Approved</u>	<u>Adopted</u>
-30,313	-30,177		30010 Contributed Capital			
-40,980	-40,980		30030 Investment in Capital Assets			
-71,293	-71,157					
-156,104	-207,723	-40,000	31020 Unreserved - Undesignated	-80,000	-80,000	
-156,104	-207,723	-40,000		-80,000	-80,000	
-227,397	-278,879	-40,000		-80,000	-80,000	
-72,000	-72,000	-72,000	45213 Building Rental	-72,000	-72,000	
-72,000	-72,000	-72,000		-72,000	-72,000	
-72,000	-72,000	-72,000		-72,000	-72,000	
136	96	500	53111 General Supplies	500	500	
1,945	1,838	12,400	53321 Purchased Services	10,000	10,000	
2,783	3,525	5,294	53370 Insurance	5,920	5,920	
7,686	11,598	35,373	53610 Equipment Repair	53,186	53,186	
12,550	17,056	53,567		69,606	69,606	
12,550	17,056	53,567		69,606	69,606	
-286,847	-333,824	-58,433		-82,394	-82,394	
3,750,110	4,629,163	-1,367,923		-1,314,729	-1,314,729	

**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			
35,664	37,211	38,962	59041 Transfer to Debt Service	40,451	40,451	
35,664	37,211	38,962		40,451	40,451	
35,664	37,211	38,962		40,451	40,451	
35,664	37,211	38,962		40,451	40,451	
			8521 Student Housing			
93,782	100,970	107,750	59010 Transfer to General Fund	309,708	309,708	
		48,322	59029 Transfer to Reserve Fund			
149,346	153,694	158,588	59041 Transfer to Debt Service	162,901	162,901	
243,128	254,664	314,660		472,609	472,609	
243,128	254,664	314,660		472,609	472,609	
105,833	88,798	70,978	60001 Interest Expense	56,746	56,746	
420,450	432,501	355,741	60002 Principal Payment	261,944	261,944	
		375	60003 Debt Service Admin	375	375	
526,283	521,299	427,094		319,065	319,065	
526,283	521,299	427,094		319,065	319,065	
769,411	775,963	741,754		791,674	791,674	

**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>
			8541 Conferences - Other			
		59,237	59057 Transfer to Enterprise Fund	59,237	59,237	
		59,237		59,237	59,237	
		59,237		59,237	59,237	
		59,237		59,237	59,237	
			8551 OR Coast Culinary Institute			
88,545	88,545	88,545	59010 Transfer to General Fund	252,410	252,410	
		78,154	59029 Transfer to Reserve Fund	39,684	39,684	
45,448	46,535	47,785	59041 Transfer to Debt Service	48,879	48,879	
133,993	135,080	214,484		340,973	340,973	
133,993	135,080	214,484		340,973	340,973	
34,745	22,509	9,810	60001 Interest Expense			
307,717	312,900	245,243	60002 Principal Payment			
342,462	335,409	255,053				
342,462	335,409	255,053				
476,455	470,489	469,537		340,973	340,973	
			8661 Empire Lakes Community Bldg			
		40,000	59029 Transfer to Reserve Fund	40,000	40,000	
		40,000		40,000	40,000	
		40,000		40,000	40,000	
7,967	7,968	7,968	60001 Interest Expense	7,549	7,549	

**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			
		10,465	60002 Principal Payment	34,845	34,845	
7,967	7,968	18,433		42,394	42,394	
7,967	7,968	18,433		42,394	42,394	
7,967	7,968	58,433		82,394	82,394	
1,289,497	1,291,631	1,367,923		1,314,729	1,314,729	

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 2026 - 2027

<u>2023-2024</u> <u>Actual</u>	<u>2024-2025</u> <u>Actual</u>	<u>2025-2026</u> <u>Adjusted Budget</u>		<u>2026-2027</u> <u>Recommended</u>	<u>2026-2027</u> <u>Approved</u>	<u>2026-2027</u> <u>Adopted</u>
<u>RESOURCES:</u>						
-213,516	-268,133		31 Fund Balance			
		-35,000	44 Tuition And Fee Revenues	-35,000	-35,000	
-361,195	-272,826	-253,000	45 Other Revenues	-253,000	-253,000	
-6,006	-2,274	-2,000	48 Transfer From Other Funds	-2,000	-2,000	
		-150,000	49 Fund Balance	-150,000	-150,000	
<u>-580,717</u>	<u>-543,233</u>	<u>-440,000</u>		<u>-440,000</u>	<u>-440,000</u>	
<u>REQUIREMENTS:</u>						
4,550	3,365	10,000	51 Personnel Services	10,000	10,000	
469	952	3,000	52 Payroll Costs/Benefits	3,000	3,000	
305,116	263,817	332,000	53 Materials And Services	332,000	332,000	
	448	15,000	55 Other Expenses	15,000	15,000	
	28,881	50,000	57 Equipment	50,000	50,000	
4,006	175	30,000	59 Transfers	30,000	30,000	
<u>266,576</u>	<u>245,596</u>		59 Unappropriated Fund Balance			
580,717	543,233	440,000		440,000	440,000	

BUDGET SALARY DETAIL
2026-2027

COST CENTER: GENERAL T&A - COOS CAMPUS

POSITION	FTE	AMOUNT
PERSONNEL SERVICES	0.34	10000
	0.34	10000

APPENDIX

Southwestern Oregon Community College
Salaries Distributed to Multiple Cost Centers
2026-2027

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	6660	0.33	20516	MGMT SAL FT
Talent Search2	6680	0.33	20516	MGMT SAL FT
Upward Bound	6683	0.33	20516	MGMT SAL FT
OCF	6690	0.01	622	MGMT SAL FT
		1.00	62170	
Financial Aid	3201	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	71572	
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	0.44	33653	MGMT SAL FT
SBDC-OBDD	6101	0.56	42831	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	6660	0.33	15176	CLASS SAL FT
Talent Search2	6680	0.33	15176	CLASS SAL FT
Upward Bound	6683	0.33	15176	CLASS SAL FT
OCF	6690	0.01	460	CLASS SAL FT
		1.00	45988	

Southwestern Oregon Community College
Salaries Distributed to Multiple Cost Centers
2026-2027

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	
Foundation	6480	0.90	44781	MGMT SAL FT
Development	3104	0.10	4976	MGMT SAL FT
		1.00	49757	
R&R - CCR&R	6143	0.20	10756	CLASS SAL FT
Baby Promise	6139	0.80	43026	CLASS SAL FT
		1.00	53782	
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	
CCR&R	6143	0.35	14474	FT SPECIALIST
PSP Coaching	6148	0.35	14474	FT SPECIALIST
PSP Administrator Support	6149	0.30	12406	FT SPECIALIST
		1.00	41354	
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	

Southwestern Oregon Community College
Salaries Distributed to Multiple Cost Centers
2026-2027

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	0.05	3906	MGMT SAL FT
ELD- Shared Services	6247	0.05	3906	MGMT SAL FT
		1.00	78126	
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	
TalentSearch2	6680	0.90	38469	MGMT SAL FT
OCF	6690	0.10	4274	MGMT SAL FT
		1.00	42743	
SNAP 50/50	6841	0.80	44354	FT SPECIALIST
Benefits Navigator	6844	0.20	11089	FT SPECIALIST
		1.00	55443	
Preschool Promise Coaching	6148	0.75	41966	FT SPECIALIST
Preschool Promise Admin	6149	0.25	13989	FT SPECIALIST
		1.00	55955	
SNAP 50/50	6841	0.50	21690	FT SPECIALIST
Benefits Navigator	6844	0.50	21690	FT SPECIALIST
		1.00	43380	

Southwestern Oregon Community College
FY 26-27 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	-562,118
10	0000	01	00	48064	General Operations: Transfer from T&A Fund	-30,000
						-2,343,118
25	6100	01	00	48010	SBDC - General Fund: Transfer from General Fund	-160,000
25	6469	01	00	48010	CTE Development: Transfer from General Fund	-21,000
25	6471	01	00	48010	IT Development: Transfer from General Fund	-21,000
25	7999	01	00	48010	Unallocated Budget: Transfer from General Fund	-1,250,000
						-1,452,000
29	8603	01	00	48010	General Purpose: Transfer from General Fund	-250,000
29	8806	01	00	48057	OCCI Reserve: Transfer from Enterprise Fund	-39,684
29	8809	01	00	48057	Neighborhood Facility Reserve: Transfer from Enterprise Fund	-40,000
						-329,684
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	-191,049
41	8903	01	00	48010	Curry Campus Debt Service: Transfer from General Fund	-1,228,506
41	8904	01	00	48010	Student Rec Center: Transfer from General Fund	-255,862
41	8906	01	00	48010	PERS UAL: Transfer from General Fund	-2,500

Southwestern Oregon Community College
FY 26-27 Budgeted Transfers In

Account Code				Description	Amount
41	8908 01	00	48010	Energy Savings: Transfer From General Fund	-364,973
41	8908 01	00	48057	Energy Savings: Transfer from Enterprise Fund	-252,231
41	8909 01	00	48010	Health & Science Bond: Transfer from General Fund	-332,975
					-2,628,096
53	3202 01	00	48010	Print Shop: Transfer from General Fund	-50,522
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
					-99,240
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:					-7,419,375

Southwestern Oregon Community College
FY 26-27 Budgeted Transfers Out

Account Code					Description	Amount
10	0000	01	00	59025	General Operations: Transfer to Special Projects	1,292,000
10	0000	01	00	59029	General Operations: Transfer to Reserve Fund	250,000
10	0000	01	00	59041	General Operations: Transfer to Debt Service Fund	1,992,931
10	0000	01	00	59053	General Operations: Transfer to Internal Service Fund	99,240
10	1911	01	00	59025	Small Business Development Center: Transfer to Special Project	160,000
10	3301	01	00	59036	Facilities: Transfer to Plant Fund	506,000
10	3301	01	00	59041	Facilities: Transfer to Debt Service	364,973
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
						4,685,105
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	40,451
57	8521	01	00	59010	Student Housing: Transfer to General Fund	309,708
57	8521	01	00	59041	Student Housing: Transfer to Debt Service	162,901
57	8541	01	00	59057	Conferences - Other: Transfer to Enterprise Fund	59,237

Southwestern Oregon Community College
FY 26-27 Budgeted Transfers Out

Account Code					Description	Amount
57	8551	01	00	59010	OR Coast Culinary Institute: Transfer to General Fund	252,410
57	8551	01	00	59029	OR Coast Culinary Institute: Transfer to Reserve Fund	39,684
57	8551	01	00	59041	OR Coast Culinary Institute: Transfer to Debt Service	48,879
57	8661	01	00	59029	Empire Lakes Community Bldg: Transfer to Reserve Fund	40,000
						953,270
64	5005	01	00	59010	General T&A: Transfer to General Fund	30,000
						30,000
Total Transfers Out:						7,419,375

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.

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REFERENCE: Ad 425685

I, Rhonda McKibben, 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): **4/21/2026**.

Rhonda McKibben

Legal Clerk, Rhonda McKibben, Subscribed and sworn before me on this **21st** day of **April**, 2026.

Austin G. Patterson
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, 2026 to June 30, 2027 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 11th day of May 2026 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, 2026 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 1, 2026 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/>
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