OFFICE OF THE BOARD OF TRUSTEES

Public Meeting Notice

June 10, 2026

TO: Southern Oregon University Board of Trustees, Finance and Administration Committee

FROM: Sabrina Prud'homme, University Board Secretary

RE: Notice of Regular Meeting of the Finance and Administration Committee

The Finance and Administration Committee of the Southern Oregon University Board of Trustees will hold a regular meeting on the date and time set forth below.

The board will act on a proposed one-month temporary budget and expenditure authorization for the first month of the 2026-2027 fiscal year.

There will be a vice president's report consisting of updates on Workday and reporting progress as well as the Higher Education Coordinating Commission and Emergency Board reports. Information and discussion items include a budget and cash flow update for Fiscal Years 2026-2029; the SOU Vitality Plan.

The meeting will occur as follows:

Wednesday, June 17, 2026
5:00 p.m. to 7:00 p.m. (or until business is concluded)
Meese Room, 3rd Floor, Hannon Library, SOU Campus
Members of the public may view the proceedings at https://sou.zoom.us/j/83659133506 at the time of the meeting.

Materials for the meeting are available at governance.sou.edu.

The Hannon Library is located at 1290 Ashland Street, on the Ashland campus of Southern Oregon University.

If accommodations for persons with disabilities are required, please contact Holly Frazier at (541) 552-8055 or email trustees@sou.edu. Accommodation requests should be made at least 48 hours in advance.

Public Comment
The Board of Trustees welcomes public comments. Members of the public who wish to provide live public comments in person or remotely during the meeting are invited to sign up to speak at least 24 hours in advance of the meeting.

- Public commenters may sign up to speak to the Board of Trustees at trustees@sou.edu or by phone at (541) 552-8055.
- Written comments can be submitted via email to trustees@sou.edu. Please include "Public Comments" in the subject line. Written public comments may also be delivered by hand or mailed to the SOU Board of Trustees, 1250 Siskiyou Boulevard, Churchill Hall, Room 107, Ashland, OR 97520.

Those who sign up will need to provide their name, email address, phone number, relationship to SOU, and the subject of their public comments.

Finance and Administration Committee Meeting

June 17, 2026

Call to Order / Roll / Declaration of a Quorum

Board of Trustees
Finance and Administration Committee Meeting

Wednesday, June 17, 2026
5:00 p.m. – 7:00 p.m. (or until business concludes)
Meese Room, Hannon Library, SOU Campus
Zoom: https://sou.zoom.us/j/83659133506

AGENDA

Persons wishing to provide live public comments in the meeting or in writing may sign up in advance at trustees@sou.edu.
Please note: times are approximate and items may be taken out of order.

5:00 p.m.	**1**	**Call to Order/Roll/Declaration of a Quorum**	
	1.1	Welcome and Opening Remarks	Chair Liz Shelby
	1.2	Roll and Declaration of a Quorum	Sabrina Prud'homme, SOU, Board Secretary
	1.3	Agenda Review	Chair Liz Shelby
5:05	**2**	**Public Comment**	
5:20	**3**	**Vice President's Report**	Dr. Carson Howell, Vice President for Finance and Administration
	3.1	Workday and Reporting Progress Update	
	3.2	Higher Education Coordinating Commission and Emergency Board Reports and Update	
	4	**Action, Information and Discussion Items**	
5:40	4.1	Fiscal Years 2026-2029 Budget and Cash Flow Updates	Dr. Carson Howell; Josh Lovern, SOU, Director of Budget and Planning
6:00	4.2	SOU Vitality Plan	President Rick Bailey
6:35	4.3	Fiscal Year 2026-2027 One-Month Temporary Budget and Expenditure Authorization (Action)	President Rick Bailey; and Dr. Carson Howell
6:55	4.4	Future Meetings	Chair Liz Shelby
7:00 p.m.	**5**	**Adjournment**	Chair Liz Shelby

Public Comment

Vice President's Report

Workday and Reporting Progress Report

Workday Reporting Progress Update

- Engagement with Hale started April 2026
  - ➢ Lisa Canty – Workday Financials, HR, Reporting
  - ➢ Mikah Hughes – Adaptive Planning
    - ▪ Resumes available in your packets
- Significant progress from both partners

Special Demo Today!

Cash Reconciliation Dashboard

Automating Bank Statement Reconciliation in Workday

Lisa Canty | Workday Analytics Consultant

Krista Darrah | Director of Business Services & Controller

June 2026 | Board of Trustees – Finance & Administration Committee

The Challenge

410+

bank statement lines manually reconciled every month

Why this work was needed

High manual workload. Every line required individual investigation to determine origin and classification.

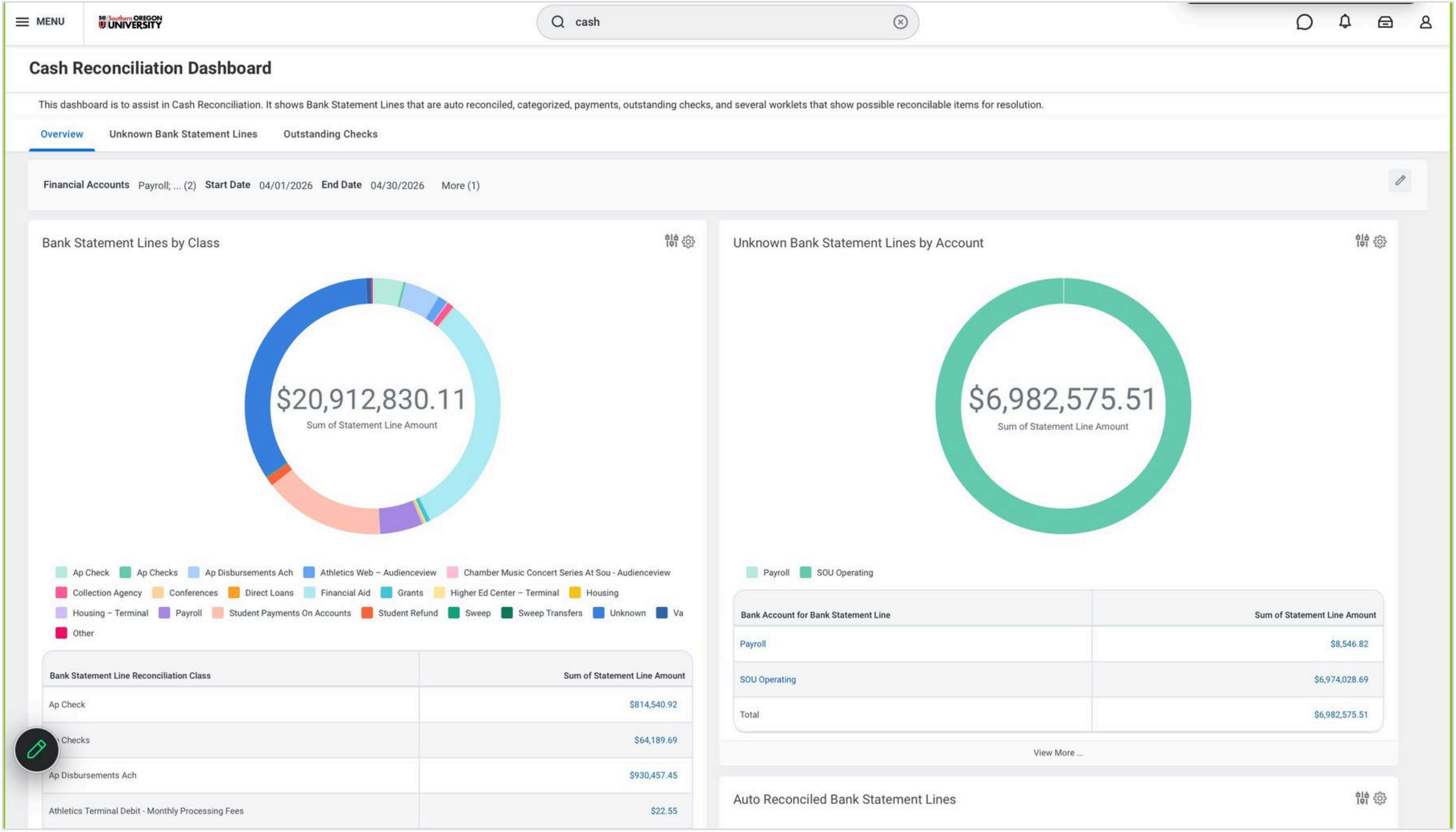
No visibility. Workday lacked a consolidated view of reconciliation status, outstanding items, and auto-matched lines.

Untapped automation. Workday's native reconciliation rules and calculated fields were underutilized, leaving significant efficiency gains on the table.

Staff time at risk. The Controller's time was consumed by routine reconciliation rather than higher-value financial oversight and analysis.

HB 5024 Requirements. Cash flow reporting is critical to monthly reporting to the HECC and internal analysis

The Solution



Cash Reconciliation Dashboard — Workday

Auto-Reconciliation Rules
Workday rules automatically match 296 lines/month with zero manual effort

Calculated Field Categorization
Custom fields auto-label 339 lines/month with source information fed directly to the dashboard

Dashboard Visualizations
Interactive worklets surface 12 additional matches, eliminating further investigation

Dashboard in Action

Auto-Reconciled Bank Statement Lines

AP Check · Athletics Terminal Debit - Monthly Processing Fees · Athletics Web · Athletics Web Debit - Monthly Processing Fees · Bursar/Enrollment Debit - Monthly Processing Fees · Center for the Arts · CMCS - Web Sales · CMCS Terminal Monthly Debit - Processing Fees · CMCS Web Debit - Monthly Processing Fees · CommonApp Payments · Housing Terminal Debit - Monthly Processing Fees · OCA Terminal Debit - Monthly Processing Fees · OCA Web Debit - Monthly Processing Fees · Parking Meters · Parking Meters - Monthly Debit · Parking Pay by Phone · Parking PaybyPhone Terminal Monthly Debit - Processing Fees · Recreation Center Terminal Monthly Debit - Processing Fees · Sweep Transfers

Auto Reconciled by Rule	Sum of Statement Line Amount
Center for the Arts	$6,250.00
CMCS - Web Sales	$3,930.00
CMCS Terminal Monthly Debit - Processing Fees	$386.66
CMCS Web Debit - Monthly Processing Fees	$337.55
CommonApp Payments	$267.85
Housing Terminal Debit - Monthly Processing Fees	$381.04
OCA Terminal Debit - Monthly Processing Fees	$9.01
OCA Web Debit - Monthly Processing Fees	$223.54
Parking Meters	$717.00
Parking Meters - Monthly Debit	$54.88
Parking Pay by Phone	$1,537.15

View More ...

Shows $848K in auto-reconciled transactions by rule.

Lines Krista **never** needs to touch.

Dashboard in Action

Unknown Bank Statement Lines by Account

Bank Account for Bank Statement Line	Sum of Statement Line Amount
Payroll	$8,546.82
SOU Operating	$6,974,028.69
Total	$6,982,575.51

Surfaces remaining unmatched lines by account so Krista can **immediately** focus on what needs attention.

Impact & ROI

86%
reduction in manual reconciliation workload

410 → 59
lines manually reconciled per month (April 2026)

647
lines automated or surfaced per month

How 706 April lines became 59 manual reconciliations

Total Bank Statement Lines	706
Auto-reconciled by Workday Rules	-296
Categorized by Calculated Fields	-339
Matched via Dashboard Visualizations	-12

Krista manually reconciles — down from 410+ to **59 lines/month**

Higher Education Coordinating Commission & Emergency Board Reports

HECC & E-Board Update

- Monthly report requirements provided to SOU on May 15th
  - ➢Reviewed with Jim Pinkard
- New requirements necessitated fast-tracking the 'All-Funds' perspective for reporting and a comprehensive template for monthly reporting obligations
- April's report sent to HECC on May 29th
  - ➢E-Board has received – basis for $15M approval to release
- Future reports will have quicker turn-around timeline
- Still need mechanism to ensure the Board sees report first

Budget and Cash Flow Updates for Fiscal Years 2026-2029

Budget Update

- FY2026 Data as of 5/31/2026
  - ➢ June 'soft close' will be presented in July with FY2027 Budget
- Continued development of new report and projection models in Adaptive Planning with consultant support
- Budget models influencing Cash Flow projection models, but not substituting independent analysis by Controller
- NEW – ALL Funds Budget & Projections
  - ➢ Slides to follow E&G sections

FY 2026 E&G Revenue Update

- Summer SCH projections currently -12%
  - Much greater loss than originally expected
  - Revenues adjusted accordingly
- "All Other" revenues also adjusted to reflect potentially smaller land lease for FY26
  - Occupancy for Spring only at 77.2%
- Overall Tuition & Fees are down *less* than expected and very close to October budgeted target.

FY 2026 E&G Expense Update

- Salary & Wages on target to October budget

- Benefits remain tricky to project, but only slightly changed (+0.10%) from April's projection

- Supplies & Services still seeing improvements

- Overall Expenses are projected to be very close to October budgeted targets, if not slightly less
  - More discussion on Resiliency Plan Analysis slides

Row Definitions for the Standard Budget Report to the SOU Board of Trustees and HECC

ROW TITLES	Description of Row
Revenues	
Gross tuition and fees	All regular instructional tuition and mandatory enrollment (including incidental if on 'ALL Funds' report) fees, course fees, and differential tuition. Some fees (ex: Single Fee) are collected in E&G and redistributed periodically.
Less fee remissions	Remissions (scholarships) provided by SOU - 'tuition discounting'
Net Tuition & Fees	Sum of Tuition and Fees minus Remissions
State operating appropriations	Appropriations coming from Public University Support Fund (PUSF) via the Student Success and Completion Model (SSCM). Also includes unrestricted revenues from Engineering Technology Support Funds (ETSF)
State debt service appropriations	Also known as SELP = Small-scale Energy Loan Program
Indirect cost recovery	A portion of revenues recovered from grants for institutional support
All other	All other revenues not classified as above. Includes insurance recoveries, North Campus Village (CHF) land lease, fines and fees outside of mandatory included above. See full listing below for details.
Total revenues	Sum of Net Tuition and Fees, State Operating Appropriations, State Debt Service Appropriations, Indirect cost recovery, and All Other.

Expenses	
Salary & Wages	Salary, wages and reportable pay of Faculty, Classified Staff, Unclassified Staff and Student labor (excluding federal work study on E&G report)
Benefits: Health	Estimate of healthcare benefits paid to the Public Employee Benefits Board (PEBB)
Benefits: Retirement	Estimate of retirement benefits paid to the Public Employee Retirement System (PERS) and Oregon Retirement Plan (ORP)
Benefits: Other	Estimate of all other benefits paid on behalf of employee (e.g., workers comp, Oregon Paid Leave Act (OPLA), etc.)
Supplies & Services	All supplies and services purchased. See full listing below for ledger account details.
Capital Expenditures	Capitalized purchased greater than $5,000 per item; generally, lab equipment or library books. Not related to buildings.
Institutional Student Aid	Aid provided to students to attend events sponsored by outside groups not covered by course fee; On 'ALL Funds' report, this includes foundation gifts.
Net Fund Transfers	Transfers in/out of E&G to support other campus areas. For E&G, these principally are Athletics, JPR, and Rec Center programming reimbursements.
Total expenses	Sum of all the above

Net Income (Loss)	Total Revenues minus Total Expenses
Margin As a % of Revenue	Net Income divided by Total Revenues - shows what percent of revenues were 'retained' into fund balance

Fund Balance Information	
Beginning Fund Balance	Fiscal Year beginning balance - generally should be the same as the prior year's ending balance.
Additions/(Deductions)	Any additions or deductions outside of the regular course of business. Generally will show one-time funding (income) or transfers out to cover large unplanned expenses in areas unrelated to the report's main fund type.
Ending Fund Balance	Sum of Net Income, Beginning Fund Balance, Additions/(Deductions)
Balance as a % of Revenue	Ending Fund Balance as a percent of total Revenues. Shows the relative strength of the operation.
Months of Operating Balance	How many months the fund(s) can remain solvent on fund balance alone if revenue generation ceased. SHOULD NOT be conflated with Cash Flow or Cash balances.

Additional Information	
% of Revenue that is Tuition	Percent of Total Revenues that are tuition alone.
Remission Rate	Percent of tuition discounted.
Wages and Benefits as % of Total:	Total compensation as a percentage of total expense

E&G Fund Revenues

	Final Prior FY	CURRENT ACTUALS & END-OF-YEAR PROJECTIONS						
	FY2025	FY2026 BUDGET	FY2026 YTD Actuals (as of 5.31.2026)	YTD Actuals % of Budget	Last Reported Projection (as of 4.30.2026)	Current FY2026 Projection (as of 5.31.2026)	$ Changes from Last Projection	% Change from Last Projection
Revenues								
Gross tuition and fees	37,008,351	37,945,000	38,760,522	102%	38,708,017	38,290,420	(417,597)	-1.1%
Less fee remissions	(5,294,416)	(5,162,000)	(5,380,350)	104%	(5,376,850)	(5,380,350)	(3,500)	-0.1%
Net Tuition & Fees	31,713,936	32,783,000	33,380,172	102%	33,331,167	32,910,070	(421,097)	-1.3%
State operating appropriations	28,625,062	29,301,951	28,929,606	99%	28,860,962	28,860,962	-	0.0%
State debt service appropriations	179,160	179,160	-	0%	179,160	179,160	-	0.0%
Indirect cost recovery	308,132	310,000	338,031	109%	310,000	432,631	122,631	39.6%
All other	2,003,312	3,690,000	1,458,950	40%	2,458,467	2,042,926	(415,541)	-16.9%
Total revenues	**62,829,601**	**66,264,111**	**64,106,759**	**97%**	**65,139,757**	**64,425,750**	**(714,007)**	**-1.1%**

FY2026 Revenue Updates (YTD data as of 5.31.2026)

- FY2026 YTD Actuals prior to summer redistribution – processing in July
- Net Tuition and Fees slight change from prior projection (-1.3%)
- No further changes expected to State Operating Appropriations
- All Other projected conservatively for end-of-year transfer land lease income
  - *Reminder*: All Other revenues – changes in interest earnings resulted in significant change from prior estimates for both FY2025 and FY2026.

E&G Fund Revenues

	CURRENT ACTUALS & END-OF-YEAR PROJECTIONS		VARIANCES & AVERAGE ANNUAL GROWTH RATES (AAGR)					
	FY2026 BUDGET	Current FY2026 Projection (as of 5.31.2026)	Current Projection % to Budget	Current Projection $ Variance to Budgeted	YTD $ Remaining To Budgeted	Current Projection to Prior FY Actuals	AAGR 2015 to Current FY Projected	AAGR 2021 to Current FY Projected
Revenues								
Gross tuition and fees	37,945,000	38,290,420	101%	345,420	(815,522)	1,282,069	1%	-1%
Less fee remissions	(5,162,000)	(5,380,350)	104%	(218,350)	218,350	(85,934)	6%	11%
Net Tuition & Fees	32,783,000	32,910,070	100%	127,070	(597,172)	1,196,135	0%	-2%
State operating appropriations	29,301,951	28,860,962	98%	(440,989)	372,345	235,900	5%	4%
				-	-	-		
State debt service appropriations	179,160	179,160	100%	-	179,160	-	0%	0%
Indirect cost recovery	310,000	432,631	140%	122,631	(28,031)	124,499	8%	29%
All other	3,690,000	2,042,926	55%	(1,647,074)	2,231,050	39,614	34%	81%
Total revenues	**66,264,111**	**64,425,750**	**97%**	**(1,838,361)**	**2,157,352**	**1,596,148**	**2%**	**1%**

FY2026 Revenue Budget Execution & Variance Analysis (YTD data as of 5.31.2026)

- FY2026 Tuition and Fees still projected higher than budgeted and FY2025
  - Total Net Tuition & Fees projection higher by 1% to October budget
- State Operating Appropriations – no further updates from April HECC report
- Impact (-$1.2M) to ‘All other’ revenue related to interest earnings budgets/projections discussed in prior meetings and land lease projection now
- Total Revenue projections within 97% of budgeted
  - Roughly $1.6M higher than FY2025

E&G Fund Revenues

RESILIENCY PLAN ANALYSIS as of MAY 31, 2026

	JUNE Budget (Pre-resiliency Plan)	FY2026 Revised Budget (Resiliency Plan)	Revised Budget Minus JUNE Budget	Current FY2026 Projection (as of 5.31.2026)	2026 Projection compared to JUNE Budget	% Projection compared to JUNE Budget	2026 Projection compared to Revised Budget
Revenues							
Gross tuition and fees	40,034,000	37,945,000	(2,089,000)	38,290,420	(1,743,580)	-4.4%	345,420
Less fee remissions	(5,318,000)	(5,162,000)	156,000	(5,380,350)	(62,350)	1.2%	(218,350)
Net Tuition & Fees	34,716,000	32,783,000	(1,933,000)	32,910,070	(1,805,930)	-5.2%	127,070
					-		-
State operating appropriations	29,302,000	29,301,951	(49)	28,860,962	(441,038)	-1.5%	(440,989)
					-		-
State debt service appropriations	179,160	179,160	-	179,160	-	0.0%	-
Indirect cost recovery	310,000	310,000	-	432,631	122,631	39.6%	122,631
All other	3,885,000	3,690,000	(195,000)	2,042,926	(1,842,074)	-47.4%	(1,647,074)
Total revenues	**68,392,160**	**66,264,111**	**(2,128,049)**	**64,425,750**	**(3,966,410)**	**-5.8%**	**(1,838,361)**

FY2026 Revenue Budget Execution & Resiliency Plan Analysis

- Net Tuition and Fees projection is greater than Revised by +$345,420
  - Compared to June Budget: -$1.7M | -4.4%
- Total Revenues down -$1.8M Compared to Resiliency Plan budget
  - Reminder – this is largely due to ‘All Other’ and the interest change
  - Compared to June Budget: -$3.9M | -5.8%

E&G Fund Expenses

	Final Prior FY	CURRENT ACTUALS & END-OF-YEAR PROJECTIONS						
	FY2025	FY2026 BUDGET	FY2026 YTD Actuals (as of 5.31.2026)	YTD Actuals % of Budget	Last Reported Projection (as of 4.30.2026)	Current FY2026 Projection (as of 5.31.2026)	$ Changes from Last Projection	% Change from Last Projection
Expenses								
Salary & Wages	32,615,263	32,300,000	25,779,681	80%	32,240,615	32,210,338	(30,277)	-0.09%
Benefits: Health	7,979,990	7,483,379	6,454,836	86%	7,720,554	7,728,507	7,954	0.10%
Benefits: Retirement	8,444,131	7,918,635	6,830,269	86%	8,169,605	8,178,021	8,416	0.10%
Benefits: Other	3,248,898	3,046,712	2,627,961	86%	3,143,273	3,146,511	3,238	0.10%
Supplies & Services	14,378,648	14,313,497	14,643,154	102%	13,494,476	13,323,488	(170,988)	-1.27%
Capital Expenditures	-	12,681	12,517	99%	5,597	6,172	576	10.29%
Institutional Student Aid	77,764	-	48,580	0%	49,672	49,573	(99)	-0.20%
Net Fund Transfers	3,118,725	2,496,260	475,187	19%	2,496,000	2,496,000	-	0.00%
Total expenses	**69,863,419**	**67,571,164**	**56,872,185**	**84%**	**67,319,792**	**67,138,611**	**(181,180)**	**-0.3%**

FY2026 Expense Updates (YTD data as of 5.31.2026)

- Salary & Wages: New model continues to show savings compared to budget
- Benefits modeling remains challenging but seems to be coming into alignment
- Supplies & Services: Expense adjustments related to 'self-financing' remainder of Workday implementation, additional contracts, pre-paid adjustments
  - Many 'last minute' invoices expected in June, but unknown currently
- Capital Expenditures projections from old modeling: monitoring FY2026 data
- Net Fund Transfers core drivers being Athletics transfer from E&G – no deviation from plan seen in data currently; year-end may change amounts

E&G Fund Expenses

	CURRENT ACTUALS & END-OF-YEAR PROJECTIONS		VARIANCES & AVERAGE ANNUAL GROWTH RATES (AAGR)					
	FY2026 BUDGET	Current FY2026 Projection (as of 5.31.2026)	Current Projection % to Budget	Current Projection $ Variance to Budgeted	YTD $ Remaining To Budgeted	Current Projection to Prior FY Actuals	AAGR 2015 to Current FY Projected	AAGR 2021 to Current FY Projected
Expenses								
Salary & Wages	32,300,000	32,210,338	100%	(89,662)	6,520,319	(404,924)	1%	2%
Benefits: Health	7,483,379	7,728,507	103%	245,128	1,028,543	(251,483)	1%	2%
Benefits: Retirement	7,918,635	8,178,021	103%	259,386	1,088,366	(266,110)	5%	3%
Benefits: Other	3,046,712	3,146,511	103%	99,799	418,751	(102,386)	1%	0%
Supplies & Services	14,313,497	13,323,488	93%	(990,009)	(329,657)	(1,055,161)	6%	6%
Capital Expenditures	12,681	6,172	49%	(6,509)	164	6,172		
Institutional Student Aid	-	49,573	0%	49,573	(48,580)	(28,191)		
Net Fund Transfers	2,496,260	2,496,000	100%	(260)	2,021,073	(622,725)		
Total expenses	**67,571,164**	**67,138,611**	**99%**	**(432,553)**	**10,698,979**	**(2,724,808)**	**3%**	**3%**

FY2026 Expense Budget Execution & Variance Analysis (YTD data as of 5.31.2026)

- Total expenses projected to be nearly 99% of revised October budget
  - Assumes known large invoices have been processed
- Projected Salary & Benefits higher than revised budget but **less** than prior FY2025 overall by $1M (monitoring closely)
  - Next slide shows savings compared to June & October Budget
- Transfers lack automatic journals and will be calculated during year-end

E&G Fund Expenses

RESILIENCY PLAN ANALYSIS as of MAY 31, 2026

	JUNE Budget (Pre-resiliency Plan)	FY2026 Revised Budget (Resiliency Plan)	Revised Budget Minus JUNE Budget	Current FY2026 Projection (as of 5.31.2026)	2026 Projection compared to JUNE Budget	% Projection compared to JUNE Budget	2026 Projection compared to Revised Budget
Expenses							
Salary & Wages	33,957,000	32,300,000	(1,657,000)	32,210,338	(1,746,662)	-5.1%	(89,662)
Benefits: Health	8,213,000	7,483,379	(729,621)	7,728,507	(484,493)	-5.9%	245,128
Benefits: Retirement	8,303,000	7,918,635	(384,365)	8,178,021	(124,979)	-1.5%	259,386
Benefits: Other	3,266,000	3,046,712	(219,288)	3,146,511	(119,489)	-3.7%	99,799
Supplies & Services	15,006,000	14,313,497	(692,503)	13,323,488	(1,682,512)	-11.2%	(990,009)
Capital Expenditures	92,000	12,681	(79,319)	6,172	(85,828)	-93.3%	(6,509)
Institutional Student Aid	-	-	-	49,573	49,573	0.0%	49,573
Net Fund Transfers	2,831,000	2,496,260	(334,740)	2,496,000	(335,000)	-11.8%	(260)
Total expenses	**71,668,000**	**67,571,164**	**(4,096,836)**	**67,138,611**	**(4,529,389)**	**-6.3%**	**(432,553)**

FY2026 Expense Budget Execution & Resiliency Plan Analysis

- Significant improvement and closer alignment to the Resiliency Plan
- Total expenses projected to be -$432k less than revised October budget
- Nearly $4.5M will be realized compared to June's expense budget
    - Most savings compared to JUNE budget (-$2.4M) are in Labor & Benefits
    - Followed by large adjustments in Supplies & Services
- Current projections show adherence and alignment to the plan

E&G Fund Net Income

	Final Prior FY	CURRENT ACTUALS & END-OF-YEAR PROJECTIONS						
	FY2025	FY2026 BUDGET	FY2026 YTD Actuals (as of 5.31.2026)	YTD Actuals % of Budget	Last Reported Projection (as of 4.30.2026)	Current FY2026 Projection (as of 5.31.2026)	$ Changes from Last Projection	% Change from Last Projection
Net Income (Loss)	(7,033,818)	(1,307,053)			(2,180,035)	(2,712,861)	(532,826)	-24.44%
Margin As a % of Revenue	-11.2%	-2.0%			-3%	-4%		
Fund Balance Information								
Beginning Fund Balance	3,471,769	(3,562,049)			(3,562,049)	(3,562,049)	-	0.0%
Additions/(Deductions)		1,500,000			8,840,778	8,840,778	-	0.0%
Ending Fund Balance	(3,562,049)	(3,369,102)			3,098,694	2,565,868	(532,826)	
Balance as a % of Revenue	-5.67%	-5.08%			4.76%	3.98%		-0.77%
Months of Operating Balance	(0.7)	(0.6)			0.6	0.5	(0.1)	
Additional Information								
% of Revenue that is Tuition	50.5%	49.5%	52.1%		51.2%	51.1%		-0.17%
Remission Rate	14.3%	13.6%	13.9%		13.9%	14.1%		1.16%
Wages and Benefits as % of Total:	74.8%	75.1%	73.3%		76.2%	76.4%		0.25%

FY2026 Net Income & Fund Balance Updates (YTD data as of 5.31.2026)

- Net Income Projections show a -24.44% change from April reported
- Net loss in excess of -$2.7M projected is comprised of:
    - Starting net loss of adjusted budget -$1.3M
    - Total Revenues $-1.8M less than October budget
    - Total Expenses $432k less than October budget
- Compounded with negative fund balance of FY 2025 (-$3.5M), total net loss requires use of 1-time funding (ERC) to achieve positive balance for FY26
    - Cash Flow impacts will be discussed after future projections slide

E&G Fund Net Income

	CURRENT ACTUALS & END-OF-YEAR PROJECTIONS		VARIANCES & AVERAGE ANNUAL GROWTH RATES (AAGR)					
	FY2026 BUDGET	Current FY2026 Projection (as of 5.31.2026)	Current Projection % to Budget	Current Projection $ Variance to Budgeted	YTD $ Remaining To Budgeted	Current Projection to Prior FY Actuals	AAGR 2015 to Current FY Projected	AAGR 2021 to Current FY Projected
Net Income (Loss)	**(1,307,053)**	**(2,712,861)**		**(1,405,808)**	**(1,307,053)**	**4,320,957**	**-5%**	**-77%**
Margin As a % of Revenue	-2.0%	-4%		-2%	-2%	7%		
Fund Balance Information								
Beginning Fund Balance	(3,562,049)	(3,562,049)	100%	-	(3,562,049)	(7,033,818)	-2%	-43%
Additions/(Deductions)	1,500,000	8,840,778	589%	7,340,778	1,500,000	8,840,778		
Ending Fund Balance	**(3,369,102)**	**2,565,868**		**5,934,970**	**(3,369,102)**	**6,127,917**	**-2%**	**-20%**
Balance as a % of Revenue	-5.08%	3.98%						
Months of Operating Balance	(0.6)	0.5						
Additional Information								
% of Revenue that is Tuition	49.5%	51.1%						
Remission Rate	13.6%	14.1%						
Wages and Benefits as % of Total:	75.1%	76.4%						

FY2026 Net Income & Fund Balance Execution with Variance Analysis

- Recurring negative fund balance requires use of ERC to maintain operations at current service levels
  - First tranche of $15M state support won’t hit until late July at earliest
- Average Annual Growth Rate of fund balance since 2021 is -20%
  - Recurring use of fund balance and 1-time funds to sustain operations represents a significant challenge to restoring R >= C for near-term sustainability without additional fiscal support or extensive changes

NEW! ALL Funds Report

Updates from April FAC Report

The ALL Funds Report

- Repeated requests to engage with ‘ALL Funds’
- Work began after new report layout was completed in February 2026
- Requirement of HECC for monthly reporting
- Fast-tracked development
- Detailed fund-by-fund (e.g. E&G, Designated Operations, Athletics, Housing, etc.) analysis will show aggregate ‘All Funds’ inclusive of these operational funds.

NEW ALL Funds Report

Updates from April FAC Report

Caveats of the ALL Funds Report

- Legacy data (prior to FY2024) does not ‘live’ in Workday but . . .
- Will be converted for future reporting use
- Projection modeling varies for ‘ALL Funds’
- Things like seasonality, timing, etc. not modeled like E&G; each fund ‘type’ has it’s own pattern(s)

NEW ALL Funds Report

Notes to the ALL Funds Report

1. The report excludes fund 91FD – Agency
   a. 91FD holds dollars to be sent to outside parties like PEBB, PERS, CHF – Ashland, LLC (North Campus Village housing), and others.

2. There are items which are **unbudgeted**:
   a. Institutional Student Aid (excluding E&G remissions)
      i. Annual funding/scholarship support from SOU Foundation given to students
      ii. Federal Title IV program allotments
   b. Certain items in non-E&G S&S categories
      i. Specifically, grant S&S lines are not budgeted annually, but at inception
      ii. Similarly, capital projects are budgeted at inception, not annually
      iii. Some depreciation and amortization lines are unbudgeted annually, but actuals will be present as they are accounted for during the year
   c. Institutional transfers must net to $0.00 in budget
      i. Actuals may vary depending on timing of transfer completion

3. Although the regular E&G report shows ‘Additions/(Deductions)’, the ‘All Funds’ report will show a $0.00 balance. This is due to self-balancing between funds where ‘Additions’ in one fund offsets the ‘Deductions’ in another.

ALL Funds – FY2026 Execution

	Final Prior FY	CURRENT ACTUALS & END-OF-YEAR PROJECTIONS						
	FY2025	FY2026 BUDGET	FY2026 YTD Actuals (as of 5.31.2026)	YTD Actuals % of Budget	Last Reported Projection (as of 4.30.2026)	Current FY2026 Projection (as of 5.31.2026)	$ Changes from Last Projection	% Change from Last Projection
Revenues								
Gross tuition and fees	43,775,539	47,141,208	45,719,244	97%	47,057,901	47,039,064	(18,837)	0%
Less fee remissions	(5,452,611)	(5,497,200)	(5,559,450)	101%	(5,601,627)	(5,621,293)	(19,667)	0%
Net Tuition & Fees	38,322,928	41,644,008	40,159,794	96%	41,456,274	41,417,770	(38,504)	0%
State operating appropriations	30,211,442	30,737,797	30,463,351	99%	30,463,351	30,463,351	-	0%
State debt service appropriations	179,160	179,160	179,160	100%	179,160	179,160	-	0%
Indirect cost recovery	175	310,000	348,301	112%	29,158	(1,434)	(30,591)	-105%
All other	51,951,453	53,000,000	53,960,845	102%	54,879,002	55,699,469	820,467	1%
Total revenues	**120,665,158**	**125,870,965**	**125,111,452**	**99%**	**127,006,945**	**127,758,317**	**751,372**	**1%**
Expenses								
Salary & Wages	42,718,076	41,705,397	37,648,496	90%	42,752,972	42,635,251	(117,720)	0%
Benefits: Health	9,688,635	10,418,335	9,095,977	87%	9,936,685	9,948,328	11,643	0%
Benefits: Retirement	10,252,156	11,024,298	9,625,027	87%	10,514,633	10,526,954	12,320	0%
Benefits: Other	3,944,539	4,241,622	3,703,250	87%	4,045,528	4,050,268	4,740	0%
Supplies & Services	42,760,544	29,743,170	40,471,038	136%	48,285,714	48,453,265	167,551	0%
Capital Expenditures	(708,937)	252,549	53,529	21%	5,597	6,473	876	16%
Institutional Student Aid	17,881,756	64,050	17,322,822	27046%	17,683,747	17,738,057	54,310	0%
Net Fund Transfers	49,031	-	127,288	0%	127,288	127,288	-	0%
Total expenses	**126,585,800**	**97,449,421**	**118,047,428**	**121%**	**133,352,162**	**133,485,883**	**133,721**	**0%**
Net Income (Loss)	**(5,920,642)**	**28,421,544**			**(6,345,217)**	**(5,727,566)**	**617,651**	**-10%**
Margin As a % of Revenue	-4.9%	22.6%			-5%	-4%		
Fund Balance Information								
Beginning Fund Balance	84,656,483	78,735,841			78,735,841	78,735,841	-	0%
Additions/(Deductions)								
Ending Fund Balance	**78,735,841**	**107,157,385**			**72,390,624**	**73,008,275**	**617,651**	**1%**
Balance as a % of Revenue	65.25%	85.13%			57.00%	57.15%		
Months of Operating Balance	7.8	10.2			6.8	6.9		
Additional Information								
% of Revenue that is Tuition	31.8%	33.1%	32.1%		32.6%	32.4%		
Remission Rate	12.5%	11.7%	12.2%		11.9%	12.0%		
Wages and Benefits as % of Total:	52.6%	69.2%	50.9%		50.4%	50.3%		

FY27 BUDGET & PLANNING GUIDELINES & ASSUMPTIONS

The guidelines presented here are based on initial projected or anticipated changes in enrollments, benefit expense, and other variables that are subject to change as the cycle unfolds. These assumptions will be included in the "FY2027 Budget" Version in Adaptive Planning (ADAPTIVE). Each Budget Authority, working in tandem with their Accountant, will have access to reports in ADAPTIVE. Use these assumptions to guide you in development of your budget submission.

New definitions and procedures:

- Composite Rate for OPE Calculations – Rates for determining encumbrances and departmental charges will be calculated based on the average spending rates for OPE from July 1 – Dec 31 of the prior fiscal year. Adjustments made annually based on PEBB and PERS changes.
- Workday Revenue and Spend Categories will be noted for clarity in the new system. Legacy account codes will no longer appear, but are available in the 'Crosswalk' on the CISR Project page.
- Flat S&S for FY27; **no increases to budgets**. Exceptions in utilities & contracts with known cost increases.
- Budget Office requiring a 'Zero Based' review of pooled positions with departments.
  - Necessary for Workday budgeting
  - More to come…we are still learning how this will happen in ADAPTIVE

Timeline for budget authorities

- Budget Authorities will only have VIEW access for the **entirety** of the FY27 development cycle
- Lock out for Service Center Accountants: July 10th (NO Changes allowed to S&S)
- Total lock out for error corrections & material changes: July 20th

Revenues (in thousands) Estimates as of 06/11/2026:

- Projected FY27 Tuition Revenue net of remissions:
  - Assumes a 4.99% tuition rate increase
    - 5 Year Average = 4.6% (AY2019 – 2024)
  - Assumes retention pattern remains unchanged for term-to-term attrition
  - Projected decrease of -2.83% in total SCH from AY25
    - *****Estimate subject to change during Vitality Plan Implementation*****

- Projected Fall 2026 FTE – 3,048 (Composite across all SCH categories)
  - Undergraduate AY SCH: 96,890 (AY25 ending estimate: 100,338)
  - Graduate AY SCH: 12,841 (AY25 ending estimate: 12,705)
  - Other Categories: 24,209 (AY25 ending estimate: 24,795)
    - Note: 'Other' is mostly ASC credit

- State Allocation – For current biennium (thousands):
  - 25-27 Biennium:
    - $30,463 FY26 (including Lottery & ETSF)
      - -$173k decrease from FY25
    - $30,030 FY27 (including Lottery & ETSF)
      - -$432k decrease from FY26
  - ETSF – Funding as modeled by HECC and communicated to program in December 2025
  - Lotto – Expecting no changes – full 1% to universities set into allocation model by HECC

Salaries & Labor (Budget office prepares these costs; managers please review):

ALL Composite Rates are calculated in aggregate against labor classification (i.e. Faculty, Classified, Unclassified):

- **SALARY ASSUMPTIONS:**
  - Faculty – will be loaded per faculty workbook by Provost Office
    - Assumes current CBA tables are in effect for FY2027
  - Classified Staff – based on salary of current Workday personnel record & service dates for step increases
    - Table values based on Range/Step on 7/1/26
    - Salary tables will be updated per CBA ratification if before 7/10/2026
    - Estimate of table increases set to 3%
  - Unclassified Staff – based on salary on current Workday personnel record
    - Across the Board Increase (ABI) – a projected 3% ABI has been added effective 7/1/26
  - Unclassified Pay, Overload, Temporary,
    - Salary increases 3% over the FY26 Budget in line with Unclassified Staff
      - NOTE: may modify as determined by budget availability
  - Student Pay is increasing to reflect State of Oregon minimum wage increases
    - Student labor budgets will not be increased.
    - July 1, 2026 through June 30, 2027 rate is $15.55/hr; next update expected in April 2027
      - “Adjusted annually based on the increase to US City Average CPI”
      - https://www.oregon.gov/boli/workers/Pages/minimum-wage-schedule.aspx
  - Vacant positions loaded if unfilled as of 6/19/2026 – No ABI applied to vacant
    - As positions are filled, Budget Office will update with new incumbent and hiring salary rate
- **OPE ASSUMPTIONS**
  - OPE (Other Personnel Expenses) have been updated in ADAPTIVE for FY27
  - Composites are developed using the following PERS/ORP Tables, ‘Other’ and Health Expense from FY26
    - Retirement estimates for FY27 are calculated using the ‘Total Annual’ column in the table below.

Biennium	RETIREMENT TIERS	Employer Contribution	Percentage Point Increase	Employee (IAP)	POB Debt Service	Total Annual	Employer Contribution Change	Total Change from Prior Year (Cost Increase)
2025-27 Final Published 10/2024	FY27 **FINAL RATES**[1]	Employer Contribution	Percentage Point Increase	Employee (IAP)	POB Debt Service	Total Annual	Employer Contribution Change	Total Change from Prior Year
	General Service:							
	PERS T1/T2	24.82%	0.00%	6.00%	4.30%	35.12%	0.00%	-0.71%
	OPSRP	21.94%	0.00%	6.00%	4.30%	32.24%	0.00%	-0.77%
	ORP T1/T2	25.75%	0.00%	6.00%	0.00%	31.75%	0.00%	0.00%
	ORP T3 Employer	12.51%	0.00%	6.00%	0.00%	18.51%	0.00%	0.00%
	ORP T4	8.00%	0.00%	1% - 4%	0.00%	12.00%	0.00%	0.00%
	FY26 **FINAL RATES**[1]	Employer Contribution	Percentage Point Increase	Employee (IAP)	POB Debt Service	Total Annual	Employer Contribution Change	Total Change from Prior Year
	General Service:							
	PERS T1/T2	24.82%	3.04%	6.00%	4.55%	35.37%	13.96%	8.56%
	OPSRP (PERS T3)	21.94%	3.66%	6.00%	4.55%	32.49%	20.02%	11.73%
	ORP T1/T2	25.75%	-0.93%	6.00%	0.00%	31.75%	-3.49%	-2.85%
	ORP T3	12.51%	1.58%	6.00%	0.00%	18.51%	14.46%	9.33%
	ORP T4	8.00%	0.00%	1% - 4%	0.00%	12.00%	0.00%	0.00%

Composite values for FY27

(**TABLES TO BE UPDATED pending internal PEBB review**):

Description	Rate
Adjunct Part-time Faculty	37.5
Unclassified Professional - Other Wage Appointment	33.5
Medical Ineligible, fixed term, part-time (less than 0.50 FTE)	33.5
Classified Support Staff	78
Faculty	64
Unclassified Administrators and Professionals	61.5
Student (non-FWS)	2.5

S&S Expenses

- Supplies & Services – **Budget FLAT for FY27; NO CHANGES**
  - Due to Vitality Planning, all S&S will be locked at FY26 rates and account codes
    - In FY27, departments will do a review to realign budgets using departmental reallocations and new Workday 'Budget Amendment' processing
  - Subject to change if institutional budgets cannot accommodate or if additional information becomes available regarding target assumptions.

- Utilities (analysis & planning happening now; not yet reflected in ADAPTIVE PLANNING as of 1/24/2025);
  - Considering FY25 baselines (NEW Workday Spending Categories):
    - SC0167 – Electricity: X% increase to FY25 **ACTUALS**
    - SC0125 – Natural Gas: X% increase to FY25 **Budget**
    - SC0717 – Water: 7% increase to FY25 **ACTUAL**
    - SC0630 – Sewer: 7% increase to FY25 **ACTUAL**
    - SC0419 – Misc. Utilities: X% increase to FY25 **ACTUAL**
    - SC0220 – Garbage: X% increase to FY25 **ACTUAL**
- Other areas with known cost increases *may* receive additional funding (i.e. Library, IT, Lab Materials)

Note: S&S is nuanced, call the budget office (Josh or Ashlee) if you have questions

SOU Administrative Assessment (fee funded units) and other charges or estimates

- SC0007 – Admin and Support Service Charge – charged on revenue for Auxiliary and Designated Operations: 10%
- Gift / Donation charge: 5% - sent to Foundation
- Grant Indirect rate currently 26.2% – See this LINK
  - Indirect rate currently being renegotiated – expecting update by late 2026
  - Congressionally directed spending exempt from indirect charges
- Unfilled vacancies rate: 2.5% of total budgeted vacancies will be included in estimate of labor savings that will be budgeted at an institutional level.
  - If your area does not intend to fill a vacant position this cycle, please email us.
  - We **WILL** budget it for FY26 but would like to include in estimates of "no intent to fill" in FY27 vacant position totals

Large E&G Transfers & Support

- E&G Transfers will be determined as the Vitality Plan updates are calculated and made known for those areas that receive E&G support.

Thank you for your patience in this process and working together to get budgets approved.

Josh Lovern, Dir of Budget and Planning.

Education and General – Future Fiscal Year Projections to June 30, 2029 (E&G Fund): **AS MODELED**

	Current FY2026 Projection (as of 5.31.2026)	FY2027	$ Change from 2026	% Change from 2026	FY2028	$ Change from 2027	% Change from 2027	FY2029	$ Change from 2028	% Change from 2028
Revenues	-									
Gross tuition and fees	38,290,420	38,875,822	585,402	1.53%	39,657,125	781,303	2.01%	40,408,825	751,700	1.90%
Less fee remissions	(5,380,350)	(5,470,000)	(89,650)	-1.67%	(5,430,000)	40,000	-0.73%	(5,050,000)	380,000	-7.00%
Net Tuition & Fees	32,910,070	33,405,822	495,752	1.51%	34,227,125	821,303	2.46%	35,358,825	1,131,700	3.31%
State operating appropriations	28,860,962	30,030,427	1,169,465	4.05%	31,310,397	1,279,970	4.26%	32,579,839	1,269,442	4.05%
						-			-	
State debt service appropriations	179,160	179,160	-	0.00%	179,160	-	0.00%	179,160	-	0.00%
Indirect cost recovery	432,631	467,110	34,479	7.97%	504,000	36,890	7.90%	544,000	40,000	7.94%
All other	2,042,926	2,079,134	36,208	1.77%	2,115,983	36,849	1.77%	2,153,485	37,502	1.77%
Total revenues	**64,425,750**	**66,161,654**	**1,735,904**	**2.69%**	**68,336,665**	**2,175,012**	**3.29%**	**70,815,310**	**2,478,645**	**3.63%**
Expenses										
Salary & Wages	32,210,338	32,476,940	266,601	0.83%	33,627,543	1,150,603	3.54%	34,638,578	1,011,035	3.01%
Benefits: Health	7,728,507	7,658,962	(69,545)	-0.90%	7,963,859	304,897	3.98%	8,239,964	276,105	3.47%
Benefits: Retirement	8,178,021	8,104,431	(73,590)	-0.90%	8,427,061	322,630	3.98%	8,719,226	292,164	3.47%
Benefits: Other	3,146,511	3,118,197	(28,314)	-0.90%	3,242,330	124,133	3.98%	3,354,741	112,411	3.47%
Supplies & Services	13,323,488	13,791,142	467,654	3.51%	14,275,000	483,858	3.51%	14,776,000	501,000	3.51%
Capital Expenditures	6,172	92,000	85,828	1390.53%	95,000	3,000	3.26%	98,000	3,000	3.16%
Institutional Student Aid	49,573	-	(49,573)	-100.00%	-	-			-	
Net Fund Transfers	2,496,000	2,484,320	(11,680)	-0.47%	2,580,497	96,178	3.87%	2,666,992	86,495	3.35%
Total expenses	**67,138,611**	**67,725,991**	**587,380**	**0.87%**	**70,211,290**	**2,485,299**	**3.67%**	**72,493,500**	**2,282,210**	**3.25%**
Net Income (Loss)	**(2,712,861)**	**(1,564,338)**	**1,148,524**	**42.34%**	**(1,874,625)**	**(310,287)**	**-19.84%**	**(1,678,190)**	**196,435**	**10.48%**
Margin As a % of Revenue	-4%	-2%			-3%			-2%		
Fund Balance Information										
Beginning Fund Balance	(3,562,049)	2,565,868	6,127,917	172%	1,001,530	(1,564,338)	-61%	(873,094)	(1,874,625)	-187%
Additions/(Deductions)	8,840,778		(8,840,778)	-100%		-			-	
Ending Fund Balance	**2,565,868**	**1,001,530**	**(1,564,338)**	**-61%**	**(873,094)**	**(1,874,625)**	**-187%**	**(2,551,285)**	**(1,678,190)**	**192%**
Balance as a % of Revenue	3.98%	1.51%		-2.47%	-1.28%		-2.79%	-3.60%		-2.33%
Months of Operating Balance	0.5	0.2	(0.3)		(0.2)	(0.3)		(0.4)	(0.3)	
Additional Information										
% of Revenue that is Tuition	51.1%	50.5%		-1.16%	50.1%		-0.80%	49.9%		-0.31%
Remission Rate	14.1%	14.1%		0.14%	13.7%		-2.69%	12.5%		-8.73%
Wages and Benefits as % of Total:	76.4%	75.8%		-0.68%	75.9%		0.03%	75.8%		-0.07%

ALL Funds – Projections to June 2029

	Current FY2026 Projection (as of 5.31.2026)	FUTURE FISCAL YEAR PROJECTIONS FY2027	$ Change from 2026	% Change from 2026	FY2028	$ Change from 2027	% Change from 2027	FY2029	$ Change from 2028	% Change from 2028
Revenues	-									
Gross tuition and fees	47,039,064	42,990,563	(4,048,500)	-8.61%	44,402,132	1,411,569	3.28%	44,964,740	562,608	1.27%
Less fee remissions	(5,621,293)	(5,360,000)	261,293	4.65%	(5,300,000)	60,000	-1.12%	(5,010,000)	290,000	-5.47%
Net Tuition & Fees	41,417,770	37,630,563	(3,787,207)	-9.14%	39,102,132	1,471,569	3.91%	39,954,740	852,608	2.18%
State operating appropriations	30,463,351	30,030,427	(432,924)	-1.42%	31,310,397	1,279,970	4.26%	32,579,839	1,269,442	4.05%
						-			-	
State debt service appropriations	179,160	179,160	-	0.00%	179,160	-	0.00%	179,160	-	0.00%
Indirect cost recovery	(1,434)	(1,434)	-	0.00%	(1,000)	434	-30.24%	(1,000)	-	0.00%
All other	55,699,469	57,673,690	1,974,220	3.54%	59,717,884	2,044,195	3.54%	61,834,534	2,116,650	3.54%
Total revenues	**127,758,317**	**125,512,406**	**(2,245,911)**	**-1.76%**	**130,308,574**	**4,796,167**	**3.82%**	**134,547,273**	**4,238,700**	**3.25%**
Expenses										
Salary & Wages	42,635,251	41,143,018	(1,492,234)	-3.50%	42,089,307	946,289	2.30%	43,141,540	1,052,233	2.50%
Benefits: Health	9,948,328	9,600,136	(348,191)	-3.50%	9,820,940	220,803	2.30%	10,066,463	245,523	2.50%
Benefits: Retirement	10,526,954	10,158,510	(368,443)	-3.50%	10,392,156	233,646	2.30%	10,651,960	259,804	2.50%
Benefits: Other	4,050,268	3,908,509	(141,759)	-3.50%	3,998,404	89,896	2.30%	4,098,364	99,960	2.50%
Supplies & Services	48,453,265	50,153,974	1,700,710	3.51%	51,914,000	1,760,026	3.51%	53,736,000	1,822,000	3.51%
Capital Expenditures	6,473	92,000	85,527	1321.33%	95,000	3,000	3.26%	98,000	3,000	3.16%
Institutional Student Aid	17,738,057	17,426,233	(311,824)	-1.76%	18,092,136	665,903	3.82%	18,680,641	588,504	3.25%
Net Fund Transfers	127,288	122,833	(4,455)	-3.50%	125,658	2,825	2.30%	128,799	3,141	2.50%
Total expenses	**133,485,883**	**132,605,213**	**(880,670)**	**-0.66%**	**136,527,601**	**3,922,388**	**2.96%**	**140,601,767**	**4,074,166**	**2.98%**
Net Income (Loss)	**(5,727,566)**	**(7,092,806)**	**(1,365,241)**	**-23.84%**	**(6,219,027)**	**873,779**	**12.32%**	**(6,054,493)**	**164,534**	**2.65%**
Margin As a % of Revenue	-4%	-6%			-5%			-4%		
Fund Balance Information										
Beginning Fund Balance	78,735,841	73,008,275	(5,727,566)	-7%	65,915,468	(7,092,806)	-10%	59,696,441	(6,219,027)	-9%
Additions/(Deductions)	-									
Ending Fund Balance	**73,008,275**	**65,915,468**	**(7,092,806)**	**-10%**	**59,696,441**	**(6,219,027)**	**-9%**	**53,641,948**	**(6,054,493)**	**-10%**
Balance as a % of Revenue	57.15%	52.52%		-4.63%	45.81%		-6.71%	39.87%		-5.94%
Months of Operating Balance	6.9	6.3	(0.6)		5.5	(0.8)		4.8	(0.7)	
Additional Information										
% of Revenue that is Tuition	32.4%	30.0%		-7.52%	30.0%		0.09%	29.7%		-1.04%
Remission Rate	12.0%	12.5%		4.33%	11.9%		-4.26%	11.1%		-6.65%
Wages and Benefits as % of Total:	50.3%	48.9%		-2.86%	48.6%		-0.64%	48.3%		-0.47%

Year to date as of: May-2026	"E&G"	"Des Ops & Service Centers"	
	10FD Educational and General Fund	12FD Designated Operations	13FD Service Departments
Revenues			
Gross Tuition and Fees	38,760,522	732,800	0
Less fee remissions	-5,380,350	0	0
Net Tuition & Fees	**33,380,172**	**732,800**	**0**
State operating appropriations	28,929,606	0	0
State debt service appropriations	0	0	0
Indirect Cost Recovery	337,438	0	0
All Others	1,458,950	17,278,165	9,674
Total Revenues	**64,106,166**	**18,010,965**	**9,674**
Expenses			
Salary & Wages	28,538,605	1,784,007	488,747
Benefits: Health	6,450,451	364,721	129,786
Benefits: Retirement	6,825,629	385,935	137,335
Benefits: Other	2,626,175	148,489	52,840
Supplies & Services	14,683,282	4,265,188	191,083
Capital Expenditures	12,517	2,383	0
Institutional Student Aid	47,080	1,018	0
Net Fund Transfers	475,187	-326,187	-8,680
Total Expenses	**59,658,928**	**6,625,554**	**991,110**
Net Income	**4,447,238**	**11,385,411**	**-981,436**

Year to date as of: May-2026	"Auxiliaries"					
	21FD Housing	22FD Student Centers and Activities	23FD Athletics	24FD Health Services	25FD Parking	27FD Other Auxiliaries
Revenues						
Gross Tuition and Fees	7,000	2,546,933	1,013,319	1,433,290	0	827,027
Less fee remissions	-179,100	0	0	0	0	0
Net Tuition & Fees	**-172,100**	**2,546,933**	**1,013,319**	**1,433,290**	**0**	**827,027**
State operating appropriations	0	0	1,435,847	0	0	0
State debt service appropriations	0	0	0	0	0	0
Indirect Cost Recovery	0	0	0	0	0	0
All Others	7,100,603	200,774	307,152	25,884	242,630	46,358
Total Revenues	**6,928,503**	**2,747,707**	**2,756,317**	**1,459,174**	**242,630**	**873,385**
Expenses						
Salary & Wages	973,288	996,783	1,941,582	94,010	111,742	76,236
Benefits: Health	137,071	124,789	406,360	21,123	28,474	16,198
Benefits: Retirement	145,044	132,047	429,995	22,352	30,131	17,140
Benefits: Other	55,806	50,806	165,441	8,600	11,593	6,595
Supplies & Services	6,839,018	680,963	2,451,808	1,371,637	139,153	1,111,231
Capital Expenditures	0	96	2,245	0	0	0
Institutional Student Aid	0	61,337	197	0	0	0
Net Fund Transfers	8,680	0	-419,000	0	0	-149,000
Total Expenses	**8,158,908**	**2,046,821**	**4,978,628**	**1,517,722**	**321,094**	**1,078,401**
Net Income	**-1,230,404**	**700,886**	**-2,222,311**	**-58,548**	**-78,464**	**-205,015**

Year to date as of: May-2026	31FD Federal Restricted	32FD State of Oregon Restricted	33FD Other Government Restricted	34FD Private Restricted	35FD Foundation Restricted	36FD Gift Restricted	39FD Other Restricted
	"Grants, Gifts and other Restricted Funds"						
Revenues							
Gross Tuition and Fees	0	224	0	0	0	0	0
Less fee remissions	0	0	0	0	0	0	0
Net Tuition & Fees	**0**	**224**	**0**	**0**	**0**	**0**	**0**
State operating appropriations	0	97,899	0	0	0	0	0
State debt service appropriations	0	0	0	0	0	0	0
Indirect Cost Recovery	0	0	0	0	0	0	10,239
All Others	8,696,315	6,800,967	90,294	153,530	186,111	9,132,007	0
Total Revenues	**8,696,315**	**6,899,090**	**90,294**	**153,530**	**186,111**	**9,132,007**	**10,239**
Expenses							
Salary & Wages	1,016,916	412,428	7,248	53,425	56,733	1,493,646	-38,013
Benefits: Health	134,794	74,890	1,755	10,121	6,536	333,978	0
Benefits: Retirement	142,634	79,246	1,857	10,710	6,916	353,403	0
Benefits: Other	54,879	30,490	715	4,121	2,661	135,973	0
Supplies & Services	479,140	766,522	15,779	102,425	121,890	1,263,790	0
Capital Expenditures	0	4,755	0	0	0	0	0
Institutional Student Aid	7,271,057	4,805,535	0	0	-1,444	5,138,041	0
Net Fund Transfers	0	0	0	0	0	419,000	0
Total Expenses	**9,099,418**	**6,173,867**	**27,354**	**180,801**	**193,292**	**9,137,831**	**-38,013**
Net Income	**-403,103**	**725,223**	**62,940**	**-27,270**	**-7,181**	**-5,824**	**48,252**

Year to date as of: May-2026	"Endowment" 61FD Endowment Fund	"Plant Funds" 81FD Unexpended Plant Funds	"Debt Service" 85FD Retirement of Debt Funds	"Building & Capital" 87FD Investment in Plant	SUMMARY ALL FUNDS Total
Revenues					
Gross Tuition and Fees	-463	0	398,592	0	45,719,244
Less fee remissions	0	0	0	0	-5,559,450
Net Tuition & Fees	**-463**	**0**	**398,592**	**0**	**40,159,794**
State operating appropriations	0	0	0	0	30,463,351
State debt service appropriations	0	0	179,160	0	179,160
Indirect Cost Recovery	0	0	0	0	347,677
All Others	661,340	1,389,768	285,586	15,850	54,081,959
Total Revenues	**660,877**	**1,389,768**	**863,337**	**15,850**	**125,231,942**
Expenses					
Salary & Wages	0	0	0	0	38,007,384
Benefits: Health	0	0	0	0	8,241,049
Benefits: Retirement	0	0	0	0	8,720,374
Benefits: Other	0	0	0	0	3,355,183
Supplies & Services	774	1,197,500	957,628	3,735,338	40,374,149
Capital Expenditures	0	23,148	0	0	45,144
Institutional Student Aid	0	0	0	0	17,322,822
Net Fund Transfers	127,288	0	0	0	127,288
Total Expenses	**128,061**	**1,220,647**	**957,628**	**3,735,338**	**116,193,392**
Net Income	**532,815**	**169,120**	**-94,291**	**-3,719,488**	**9,038,550**

SOUTHERN OREGON UNIVERSITY

Cash flow forecast

Cash Date	5/31/2026
Starting cash on hand	$ 20,916,769
Less: outstanding payments	$ (602,178)
Less: fiduciary funds	$ (8,700,000)
Available cash on hand	$ 11,614,591

Cash flow Starting date: Jun 2026

ALERT AND TRIGGER CODING LEGEND	
	Cash below debt payment level for following month
	CAN'T MAKE PAYROLL
	! Land sale reserve needed

	End FY2026	Start FY2027											End FY2027
	6/01/2026	7/01/2026	8/01/2026	9/01/2026	10/01/2026	11/01/2026	12/01/2026	01/01/2027	2/01/2027	3/01/2027	4/01/2027	5/01/2027	6/01/2027
	Jun-26	Jul-26	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Jun-27
Cash on hand (beginning of month)	$ 11,614,591	$ 7,098,346	$ 9,039,786	$ 3,992,094	$ 8,981,159	$ 11,899,467	$ 5,396,116	$ 8,197,811	$ 11,123,797	$ 4,723,896	$ 7,554,308	$ 8,309,563	$ 3,585,798
Cash receipts													
Payment on Accounts Receivable - Students	$ 1,829,250	$ 1,869,750	$ 1,246,500	$ 11,974,500	$ 2,394,900	$ 1,596,600	$ 11,225,250	$ 2,245,050	$ 1,496,700	$ 10,476,000	$ 2,095,200	$ 1,396,800	$ 1,869,750
Payment on Accounts Receivable - Grants	$ 400,000	$ 400,000	$ 400,000	$ 400,000	$ 400,000	$ 400,000	$ 400,000	$ 400,000	$ 400,000	$ 400,000	$ 400,000	$ 400,000	$ 400,000
State Appropriations	$ -	$ 10,858,794	$ -	$ 407,900	$ 7,254,794	$ 407,900	$ -	$ 7,254,794	$ 407,900	$ -	$ 4,850,794	$ 407,900	$ -
Recovery of Accounts Receivable in Collections	$ 75,000	$ 75,000	$ 75,000	$ 75,000	$ 75,000	$ 75,000	$ 75,000	$ 75,000	$ 75,000	$ 75,000	$ 75,000	$ 75,000	$ 75,000
Foundation Reimbursements	$ 1,108,000	$ 108,000	$ 921,126	$ 108,000	$ 770,500	$ 108,000	$ 108,000	$ 1,520,500	$ 108,000	$ 108,000	$ 1,568,500	$ 2,144,874	$ 1,108,000
Interest Income	$ 38,715	$ 23,661	$ 30,133	$ 13,307	$ 29,937	$ 39,665	$ 17,987	$ 27,326	$ 37,079	$ 15,746	$ 25,181	$ 27,699	$ 11,953
Other Revenue	$ 282,500	$ 345,000	$ 282,500	$ 282,500	$ 345,000	$ 282,500	$ 282,500	$ 345,000	$ 282,500	$ 282,500	$ 345,000	$ 282,500	$ 282,500
Miscellaneous Income	$ 28,139	$ 15,714	$ 49,222	$ 43,057	$ 50,044	$ 39,343	$ 24,157	$ 79,053	$ 41,583	$ 68,925	$ 70,337	$ 41,013	$ 28,139
Total cash receipts	$ 3,761,605	$ 13,695,914	$ 3,004,477	$ 13,304,261	$ 11,320,173	$ 2,949,007	$ 12,132,894	$ 11,946,723	$ 2,848,762	$ 11,426,172	$ 9,430,012	$ 4,775,785	$ 3,775,342
Total cash available	15,376,196	20,794,260	12,044,263	17,296,356	20,301,332	14,848,474	17,529,010	20,144,534	13,972,559	16,150,068	16,984,320	13,085,348	7,361,141
Cash paid out													
Labor & OPE	$ 4,655,586	$ 5,242,769	$ 5,104,081	$ 5,388,880	$ 5,708,665	$ 5,708,665	$ 5,708,665	$ 5,569,666	$ 5,708,665	$ 5,695,403	$ 5,695,403	$ 5,721,927	$ 5,407,673
Accounts Payable Disbursements (<$500,000 annually)	$ (245,993)	$ 1,948,931	$ 1,830,549	$ 2,122,908	$ 1,043,875	$ 2,116,608	$ 1,097,121	$ 1,433,140	$ 1,540,331	$ 1,374,458	$ 1,223,246	$ 2,217,724	$ (580,913)
Accounts Payable Disbursements - Aladdin Food Services	$ 592,118	$ 491,123	$ 514,807	$ 132,484	$ 378,595	$ 402,911	$ 355,000	$ 572,000	$ 510,000	$ 692,000	$ 546,000	$ 768,000	$ 613,000
Accounts Payable Disbursements - Insurance	$ 137,734	$ 130,770	$ 47,081	$ 111,476	$ 146,705	$ 100,052	$ 129,000	$ 139,000	$ 103,000	$ 84,000	$ 103,000	$ 142,000	$ 143,000
Accounts Payable Disbursements - P-Card Payments	$ 363,770	$ 426,295	$ 307,948	$ 326,847	$ 391,103	$ 404,919	$ 464,000	$ 322,000	$ 352,000	$ 337,000	$ 395,000	$ 430,000	$ 377,000
Accounts Payable Disbursements - Risepoint	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 381,000	$ -	$ -	$ -	$ -	$ 331,000
Accounts Payable Disbursements - La Clinica	$ -	$ -	$ -	$ -	$ 441,840	$ 388,318	$ -	$ -	$ 709,768	$ -	$ 349,210	$ -	$ -
Accounts Payable Disbursements - Ellucian	$ 251,425	$ 634,310	$ 33,693	$ 64,178	$ 136,184	$ 175,987	$ 68,000	$ 33,000	$ 67,000	$ 133,000	$ 100,000	$ 65,000	$ 260,000
Accounts Payable Disbursements - Foundation Projects													
Accounts Payable Disbursements - Workday	$ 968,010	$ -	$ -	$ -	$ -	$ -	$ -	$ 30,000	$ 103,000	$ 125,000	$ 108,000	$ -	$ 1,002,000
Debt Service													
Debt Service - State of Oregon (Capital Bonds)	$ -	$ 2,683,783	$ -	$ -	$ -	$ -	$ -	$ 386,033	$ -	$ -	$ -	$ -	$ -
Debt Service - OR Dept of Energy (SELP)	$ 19,253	$ 19,253	$ 19,253	$ 19,253	$ 19,253	$ 19,253	$ 19,253	$ 19,253	$ 19,253	$ 19,253	$ 19,253	$ 19,253	$ 19,253
Debt Service - CHF-Ashland, LLC (Student Housing)	$ 1,365,837	$ -	$ -	$ -	$ -	$ -	$ 1,354,515	$ -	$ -	$ -	$ -	$ -	$ 1,364,515
Debt Service - Workday Financing	$ 135,645	$ 135,645	$ 135,645	$ 135,645	$ 135,645	$ 135,645	$ 135,645	$ 135,645	$ 135,645	$ 135,645	$ 135,645	$ 135,645	$ 135,645
Other expenses													
Workday Implementation - Alchemy (not financed)	$ 34,469	$ 41,598	$ 59,114	$ 13,528	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other expenses or 1-time entries													
Subtotal	$ 8,277,850	$ 11,754,474	$ 8,052,169	$ 8,315,197	$ 8,401,864	$ 9,452,358	$ 9,331,199	$ 9,020,738	$ 9,248,662	$ 8,595,759	$ 8,674,758	$ 9,499,549	$ 9,072,174
Total cash paid out	$ 8,277,850	$ 11,754,474	$ 8,052,169	$ 8,315,197	$ 8,401,864	$ 9,452,358	$ 9,331,199	$ 9,020,738	$ 9,248,662	$ 8,595,759	$ 8,674,758	$ 9,499,549	$ 9,072,174
Cash on hand (end of month)	$ 7,098,346	$ 9,039,786	$ 3,992,094	$ 8,981,159	$ 11,899,467	$ 5,396,116	$ 8,197,811	$ 11,123,797	$ 4,723,896	$ 7,554,308	$ 8,309,563	$ 3,585,798	$ (1,711,033)
Utilization of Land Sales Reserve Portion												!	!

SOUTHERN OREGC

Cash flow forecast

Cash Date
Starting cash on hand
Less: outstanding payments
Less: fiduciary funds
Available cash on hand

	Start FY2028											End FY2028
	7/01/2027	8/01/2027	9/01/2027	10/01/2027	11/01/2027	12/01/2027	01/01/2028	2/01/2028	3/01/2028	4/01/2028	5/01/2028	6/01/2028
	Jul-27	Aug-27	Sep-27	Oct-27	Nov-27	Dec-27	Jan-28	Feb-28	Mar-28	Apr-28	May-28	Jun-28
Cash on hand (beginning of month)	$ (1,711,033)	$ 665,822	$ (5,369,767)	$ (335,353)	$ 2,676,708	$ (4,092,389)	$ (1,259,878)	$ 1,879,640	$ (4,656,411)	$ (1,737,034)	$ (944,050)	$ (7,840,821)
Cash receipts												
Payment on Accounts Receivable - Students	$ 1,917,000	$ 1,278,000	$ 12,258,000	$ 2,451,600	$ 1,634,400	$ 11,495,250	$ 2,299,050	$ 1,532,700	$ 10,725,750	$ 2,145,150	$ 1,430,100	$ 1,917,000
Payment on Accounts Receivable - Grants	$ 400,000	$ 400,000	$ 400,000	$ 400,000	$ 400,000	$ 400,000	$ 400,000	$ 400,000	$ 400,000	$ 400,000	$ 400,000	$ 400,000
State Appropriations	$ 11,320,794	$ -	$ 412,000	$ 7,561,794	$ 412,000	$ -	$ 7,561,794	$ 412,000	$ -	$ 5,056,794	$ 412,000	$ -
Recovery of Accounts Receivable in Collections	$ 75,000	$ 75,000	$ 75,000	$ 75,000	$ 75,000	$ 75,000	$ 75,000	$ 75,000	$ 75,000	$ 75,000	$ 75,000	$ 75,000
Foundation Reimbursements	$ 120,500	$ 108,000	$ 108,000	$ 770,500	$ 108,000	$ 108,000	$ 1,520,500	$ 108,000	$ 108,000	$ 1,520,500	$ 108,000	$ 1,108,000
Interest Income	$ -	$ 2,219	$ -	$ -	$ 8,922	$ -	$ -	$ 6,265	$ -	$ -	$ -	$ -
Other Revenue	$ 345,000	$ 282,500	$ 282,500	$ 345,000	$ 282,500	$ 282,500	$ 345,000	$ 282,500	$ 282,500	$ 345,000	$ 282,500	$ 282,500
Miscellaneous Income	$ 15,714	$ 49,222	$ 43,057	$ 50,044	$ 39,343	$ 24,157	$ 79,053	$ 41,583	$ 68,925	$ 70,337	$ 41,013	$ 28,139
Total cash receipts	$ 14,194,008	$ 2,194,942	$ 13,578,557	$ 11,653,938	$ 2,960,165	$ 12,384,907	$ 12,280,397	$ 2,858,048	$ 11,660,175	$ 9,612,781	$ 2,748,613	$ 3,810,639
Total cash available	12,482,975	2,860,763	8,208,790	11,318,584	5,636,873	8,292,518	11,020,519	4,737,688	7,003,764	7,875,747	1,804,563	(4,030,181)
Cash paid out												
Labor & OPE	$ 5,381,833	$ 5,240,105	$ 5,529,066	$ 5,854,101	$ 5,854,101	$ 5,854,101	$ 5,710,582	$ 5,854,101	$ 5,840,441	$ 5,840,441	$ 5,867,761	$ 5,549,014
Accounts Payable Disbursements (<$500,000 annually)	$ 2,023,389	$ 1,554,527	$ 2,204,179	$ 740,877	$ 2,193,262	$ 1,138,766	$ 1,355,140	$ 1,473,099	$ 1,324,458	$ 1,164,457	$ 2,166,724	$ (695,913)
Accounts Payable Disbursements - Aladdin Food Services	$ 508,000	$ 533,000	$ 137,000	$ 392,000	$ 418,000	$ 368,000	$ 593,000	$ 528,000	$ 717,000	$ 566,000	$ 795,000	$ 635,000
Accounts Payable Disbursements - Insurance	$ 135,000	$ 49,000	$ 115,000	$ 152,000	$ 104,000	$ 134,000	$ 144,000	$ 107,000	$ 87,000	$ 107,000	$ 147,000	$ 149,000
Accounts Payable Disbursements - P-Card Payments	$ 441,000	$ 319,000	$ 338,000	$ 405,000	$ 420,000	$ 481,000	$ 334,000	$ 365,000	$ 349,000	$ 409,000	$ 446,000	$ 391,000
Accounts Payable Disbursements - Risepoint	$ -	$ 345,000	$ -	$ 345,000	$ -	$ -	$ 417,000	$ -	$ -	$ -	$ -	$ 358,000
Accounts Payable Disbursements - La Clinica	$ -	$ -	$ -	$ 457,000	$ 402,000	$ -	$ -	$ 735,000	$ -	$ 362,000	$ -	$ -
Accounts Payable Disbursements - Ellucian	$ 657,000	$ 35,000	$ 66,000	$ 141,000	$ 183,000	$ 71,000	$ 35,000	$ 70,000	$ 138,000	$ 104,000	$ 68,000	$ 270,000
Accounts Payable Disbursements - Foundation Projects												
Accounts Payable Disbursements - Workday	$ -	$ -	$ -	$ -	$ -	$ -	$ 32,000	$ 107,000	$ 130,000	$ 112,000	$ -	$ 1,038,000
Debt Service												
Debt Service - State of Oregon (Capital Bonds)	$ 2,516,033	$ -	$ -	$ -	$ -	$ -	$ 365,259	$ -	$ -	$ -	$ -	$ -
Debt Service - OR Dept of Energy (SELP)	$ 19,253	$ 19,253	$ 19,253	$ 19,253	$ 19,253	$ 19,253	$ 19,253	$ 19,253	$ 19,253	$ 19,253	$ 19,253	$ 19,253
Debt Service - CHF-Ashland, LLC (Student Housing)	$ -	$ -	$ -	$ -	$ -	$ 1,350,630	$ -	$ -	$ -	$ -	$ -	$ 1,365,630
Debt Service - Workday Financing	$ 135,645	$ 135,645	$ 135,645	$ 135,645	$ 135,645	$ 135,645	$ 135,645	$ 135,645	$ 135,645	$ 135,645	$ 135,645	$ 135,645
Other expenses												
Workday Implementation - Alchemy (not financed)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other expenses or 1-time entries												
Subtotal	$ 11,817,154	$ 8,230,530	$ 8,544,144	$ 8,641,877	$ 9,729,262	$ 9,552,396	$ 9,140,880	$ 9,394,099	$ 8,740,798	$ 8,819,797	$ 9,645,384	$ 9,214,630
Total cash paid out	$ 11,817,154	$ 8,230,530	$ 8,544,144	$ 8,641,877	$ 9,729,262	$ 9,552,396	$ 9,140,880	$ 9,394,099	$ 8,740,798	$ 8,819,797	$ 9,645,384	$ 9,214,630
Cash on hand (end of month)	$ 665,822	$ (5,369,767)	$ (335,353)	$ 2,676,708	$ (4,092,389)	$ (1,259,878)	$ 1,879,640	$ (4,656,411)	$ (1,737,034)	$ (944,050)	$ (7,840,821)	(13,244,812)
Utilization of Land Sales Reserve Portion	!	!	!	!	!	!	!	!	!	!	!	!

SOUTHERN OREGC

Cash flow forecast

Cash Date	
Starting cash on hand	
Less: outstanding payments	
Less: fiduciary funds	
Available cash on hand	

	Start FY2029											End FY2029
	7/01/2028	8/01/2028	9/01/2028	10/01/2028	11/01/2028	12/01/2028	01/01/2029	2/01/2029	3/01/2029	4/01/2029	5/01/2029	6/01/2029
	Jul-28	Aug-28	Sep-28	Oct-28	Nov-28	Dec-28	Jan-29	Feb-29	Mar-29	Apr-29	May-29	Jun-29
Cash on hand (beginning of month)	(13,244,812)	(10,335,224)	(16,460,262)	(11,149,398)	(7,876,028)	(14,714,188)	(11,632,673)	(8,240,685)	(14,853,483)	(11,714,378)	(10,768,667)	(17,739,030)
Cash receipts												
Payment on Accounts Receivable - Students	$ 1,974,375	$ 1,316,250	$ 12,642,750	$ 2,528,550	$ 1,685,700	$ 11,853,000	$ 2,370,600	$ 1,580,400	$ 11,063,250	$ 2,212,650	$ 1,475,100	$ 1,974,375
Payment on Accounts Receivable - Grants	$ 400,000	$ 400,000	$ 400,000	$ 400,000	$ 400,000	$ 400,000	$ 400,000	$ 400,000	$ 400,000	$ 400,000	$ 400,000	$ 400,000
State Appropriations	$ 11,778,794	$ -	$ 412,000	$ 7,867,794	$ 412,000	$ -	$ 7,867,794	$ 412,000	$ -	$ 5,259,794	$ 412,000	$ -
Recovery of Accounts Receivable in Collections	$ 75,000	$ 75,000	$ 75,000	$ 75,000	$ 75,000	$ 75,000	$ 75,000	$ 75,000	$ 75,000	$ 75,000	$ 75,000	$ 75,000
Foundation Reimbursements	$ 120,500	$ 108,000	$ 108,000	$ 770,500	$ 108,000	$ 108,000	$ 1,520,500	$ 108,000	$ 108,000	$ 1,520,500	$ 108,000	$ 1,108,000
Interest Income	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other Revenue	$ 345,000	$ 282,500	$ 282,500	$ 345,000	$ 282,500	$ 282,500	$ 345,000	$ 282,500	$ 282,500	$ 345,000	$ 282,500	$ 282,500
Miscellaneous Income	$ 141,495	$ 29,464	$ 46,150	$ 46,585	$ 46,084	$ 32,638	$ 44,744	$ 41,583	$ 68,925	$ 70,337	$ 41,013	$ 28,139
Total cash receipts	$ 14,835,164	$ 2,211,214	$ 13,966,400	$ 12,033,428	$ 3,009,284	$ 12,751,138	$ 12,623,638	$ 2,899,483	$ 11,997,675	$ 9,883,281	$ 2,793,613	$ 3,868,014
Total cash available	1,590,352	(8,124,010)	(2,493,863)	884,031	(4,866,744)	(1,963,050)	990,965	(5,341,203)	(2,855,808)	(1,831,097)	(7,975,054)	(13,871,015)
Cash paid out												
Labor & OPE	$ 5,491,029	$ 5,345,827	$ 5,640,457	$ 5,972,283	$ 5,972,283	$ 5,972,283	$ 5,824,097	$ 5,972,283	$ 5,958,214	$ 5,958,214	$ 5,986,353	$ 5,662,132
Accounts Payable Disbursements (<$500,000 annually)	$ 1,960,389	$ 1,491,527	$ 2,179,179	$ 655,877	$ 2,137,262	$ 1,100,766	$ 1,278,140	$ 1,404,099	$ 1,271,458	$ 1,104,457	$ 2,113,724	$ (805,913)
Accounts Payable Disbursements - Aladdin Food Services	$ 526,000	$ 552,000	$ 142,000	$ 406,000	$ 433,000	$ 381,000	$ 614,000	$ 547,000	$ 743,000	$ 586,000	$ 823,000	$ 658,000
Accounts Payable Disbursements - Insurance	$ 140,000	$ 51,000	$ 120,000	$ 158,000	$ 108,000	$ 139,000	$ 150,000	$ 111,000	$ 91,000	$ 111,000	$ 153,000	$ 155,000
Accounts Payable Disbursements - P-Card Payments	$ 457,000	$ 331,000	$ 350,000	$ 420,000	$ 435,000	$ 498,000	$ 346,000	$ 378,000	$ 362,000	$ 424,000	$ 462,000	$ 405,000
Accounts Payable Disbursements - Risepoint	$ -	$ 373,000	$ -	$ 373,000	$ -	$ -	$ 451,000	$ -	$ -	$ -	$ -	$ 378,000
Accounts Payable Disbursements - La Clinica	$ -	$ -	$ -	$ 474,000	$ 417,000	$ -	$ -	$ 761,000	$ -	$ 375,000	$ -	$ -
Accounts Payable Disbursements - Ellucian	$ 681,000	$ 37,000	$ 69,000	$ 146,000	$ 190,000	$ 74,000	$ 37,000	$ 73,000	$ 143,000	$ 108,000	$ 71,000	$ 280,000
Accounts Payable Disbursements - Foundation Projects												
Accounts Payable Disbursements - Workday	$ -	$ -	$ -	$ -	$ -	$ -	$ 34,000	$ 111,000	$ 135,000	$ 116,000	$ -	$ 1,075,000
Debt Service												
Debt Service - State of Oregon (Capital Bonds)	$ 2,515,259	$ -	$ -	$ -	$ -	$ -	$ 342,514	$ -	$ -	$ -	$ -	$ -
Debt Service - OR Dept of Energy (SELP)	$ 19,253	$ 19,253	$ 19,253	$ 19,253	$ 19,253	$ 19,253	$ 19,253	$ 19,253	$ 19,253	$ 19,253	$ 19,253	$ 19,253
Debt Service - CHF-Ashland, LLC (Student Housing)	$ -	$ -	$ -	$ -	$ -	$ 1,349,676	$ -	$ -	$ -	$ -	$ -	$ 1,364,676
Debt Service - Workday Financing	$ 135,645	$ 135,645	$ 135,645	$ 135,645	$ 135,645	$ 135,645	$ 135,645	$ 135,645	$ 135,645	$ 135,645	$ 135,645	$ 135,645
Other expenses												
Workday Implementation - Alchemy (not financed)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other expenses or 1-time entries												
Subtotal	$ 11,925,576	$ 8,336,252	$ 8,655,535	$ 8,760,059	$ 9,847,444	$ 9,669,624	$ 9,231,650	$ 9,512,281	$ 8,858,570	$ 8,937,569	$ 9,763,975	$ 9,326,794
Total cash paid out	$ 11,925,576	$ 8,336,252	$ 8,655,535	$ 8,760,059	$ 9,847,444	$ 9,669,624	$ 9,231,650	$ 9,512,281	$ 8,858,570	$ 8,937,569	$ 9,763,975	$ 9,326,794
Cash on hand (end of month)	(10,335,224)	(16,460,262)	(11,149,398)	(7,876,028)	(14,714,188)	(11,632,673)	(8,240,685)	(14,853,483)	(11,714,378)	(10,768,667)	(17,739,030)	(23,197,809)
Utilization of Land Sales Reserve Portion	!	!	!	!	!	!	!	!	!	!	!	!

SOU Vitality Plan

Vitality Plan Executive Summary

Southern Oregon University's Vitality Plan outlines an academic and financial transformation. It redefines the university as one that is uniquely tied to the region and embraces the changing higher education landscape. It does so in four fundamental ways:

1. The plan implements a total **re-engineering of institutional identity**, pivoting toward a hyper-local, place-based pedagogical distinctiveness.
2. The plan incorporates a **$20 million overall financial overhaul** through a combination of cost savings and revenue generation. Unfortunately, this will affect 65.62 FTE positions (22.67 faculty, 22.50 classified staff, and 20.45 unclassified staff).
3. The framework reduces middle management positions, downsizes the institutional administrative footprint, and **aspires to broader partnerships** with educational institutions and community entities.
4. The model requires auxiliary units to **move toward self-sufficiency**, stripping away historical General Fund dependencies from external-facing or non-academic programs and transitioning them to philanthropic or collaborative self-support structures.

DRAFT MISSION

Southern Oregon University educates students for resilient, meaningful lives by making the Rogue Valley our classroom, mentorship our method, and practical and experiential work our curriculum.

The cornerstone of this new identity is a *revised* mission that codifies the Rogue Valley as the literal pedagogical classroom, structural mentorship as the delivery method, and practical, experiential portfolio work as the mandatory curriculum.

DRAFT VISION

Southern Oregon University will be the country's defining model of what a regional public university can be: small by choice, distinctive by design, financially resilient, and rooted in place, where every student graduates with real work, real mentors, and human capacities that no machine can replicate.

This *proposed* new vision recognizes that SOU needs to be mindful of its unique contributions and laser focused on its value proposition for current and prospective students. The SOU Vitality Plan is a bridge to the development of that new institution.

BACKGROUND AND CONTEXT

SOU has endured at least four rounds of stabilization efforts, dating back to 2013. More recently, SOU leaders implemented SOU FORWARD in 2023 and the Resiliency Plan in 2025, along with declaration of financial exigency, collectively eliminating 151.83 FTE positions, including faculty, unclassified staff, and classified staff lines. Following an emergency cash deficit in early 2026 that required $15 million in gap funding to maintain solvency through the conclusion of fiscal year 2027, a stark assessment by consulting firm Deloitte warned that SOU must achieve $20 million (inclusive of the cuts made in the Resiliency Plan) in ongoing structural changes or face closure.

LOOKING FORWARD

The Vitality Plan will serve as a roadmap to achieve fiscal solvency by the summer of 2027 through a profound restructuring of SOU's core identity. Rather than managing a smaller, diminished version of a generic regional university, the plan explicitly pivots SOU toward becoming a highly distinctive, place-based institution.

Additionally, the Vitality Plan introduces several high-level administrative adjustments to compress the university's non-instructional footprint. The most significant structural change occurs within Academic Affairs where the university replaces its multiple-dean model by transitioning to a flat governance framework with a single Dean of Faculty who reports directly to the Provost.

To resolve critical operational data deficiencies, the university is merging several of its business services functions into a centralized Business Intelligence Office. This action consolidates financial data analysis, institutional research, and Workday enterprise systems management under a single command. Similarly, Information Technology will be compressed under a Chief Information Officer/Chief Information Security Officer (CIO/CISO). Finally, within Student Affairs, the university is dismantling the decentralized support matrix that previously embedded individual Student Success Coordinators (SSCs) within isolated academic schools.

To remain financially and structurally viable, Southern Oregon University also will invest and reinvest in critical operational, leadership, and infrastructure areas. This includes reinvesting in the Development and Alumni Relations programs once the campus' inaugural $100 million comprehensive campaign concludes in roughly three years. The university also will remain committed to investing in marketing to maintain and grow enrollment. Finally, SOU will continue to explore shared-service models with regional university partners while pivoting its curriculum toward an interconnected, place-based Living Laboratory pedagogical model.

Together, these changes position SOU to emerge as a more focused, future-looking, resilient university capable of serving students and the region for the long-term.

Data Integrity and Access

SOU Annotated Ledger

Board of Trustees, June 16, 2026. Daniel DeFreez, Associate Professor of Computer Science.

The SOU Annotated Ledger is a web view of SOU's own data, built so faculty and anyone else at SOU can read it and check it. It pulls together the Banner and Workday financial ledgers, joined across SOU's mid-window migration, along with enrollment and credit hours by program, salaries, vendors, restricted funds, the course catalog, and the state's funding records. From those it builds a page for every academic unit and support office, plus a wide set of plots that cut across the whole institution. The numbers are explained, with the formula behind each one shown.

It began as a rebuild of Deloitte's table of department operating margins, then grew as people put their own questions to it. How have a program's expenses moved over time? Where do student wages go? Where does restricted money go, an area Deloitte's review barely touched? Each is a page or a plot, with the figures explained.

The state funding formula is one place the tool shows its value. Oregon funds the university through the Public University Support Fund (PUSF), a formula tangled enough that the state's own published worked example does not quite agree with itself. The tool re-implements it from the published rule, which lets a program's state funding be traced and tested, down to what reclassifying a single course would change.

This tool does not correct the underlying books; it explains those numbers to everyone else, as correcting the books is the finance team's ongoing work. The working groups have had access since May, and questions and corrections are welcome at any time.

It is in front of the board to tell the story of the tool, how it came together over recent months, and that story carries one suggestion. The work so far has depended on one person's time and a single data export, so for the picture to stay current as the Plan is carried out, it would help to give it a defined home and a regular data feed, roughly the access Deloitte had, under a written understanding of how the data is used.

BOARD OF TRUSTEES / JUNE 16, 2026

The SOU Annotated Ledger

A web view of SOU's Banner and Workday financial exports.

Daniel DeFreez, PhD

Associate Professor of Computer Science

“No numbers without stories;
no stories without numbers.”

— Jackie Carter *Significance, 2025*

— Dennis Slattery

What the tool is, and what it is not

A web view of SOU's own financial exports, with every figure traceable to source.

- One page per academic unit and support office, plus cross-cutting Across SOU plots.
- Click any figure to see its formula and the ledger rows it sums.

It spans finance and academics: per-program contribution, salaries, vendors, and restricted money, alongside enrollment, headcount, and credit hours.

WHAT IT IS NOT

Not a fix for the underlying data. Correcting the books is ongoing work, and the finance team's job.

This tool explains those numbers to everyone else, and re-implements the PUSF funding formula, which is genuinely tricky.

Where the data comes from

SOU moved from Banner to Workday partway through the window. The tool joins both into one ledger, then rolls it up to the institution's E&G operating account.

Each figure is a sum of Workday cost-center rows, and ties to the per-unit table on the units page to the dollar.

FY25 E&G BALANCE

E&G revenue, academic units	+$70,511,296
E&G expense, academic units (direct)	−$30,194,252
E&G expense, rest of SOU	−$43,973,807
Operating unbalance	−$3,656,763

FY25, from SOU's Workday operating ledger.

A new Table 13

A per-program contribution table where every number opens up: each allocation choice is explicit, with the formula and ledger rows behind every cell.

Unit	SCH	WSCH	MAJORS	REVENUE	COST (DIRECT)	DEPARTMENT CONTRIBUTION	PROGRAM CONTRIBUTION	DEPT CONTRIBUTION / SCH	PROGRAM CONTRIBUTION / SCH	DEPT CONTRIBUTION / ONGOING FTE
Business Administration	15,227	17,668	696	$10,155,399	$3,305,861	$6,849,538	$6,849,538	+$449	+$449	$535,958
Education	11,877	21,890	482	$8,536,504	$3,579,770	$4,956,734	$4,905,788	+$417	+$413	$413,061
Communication, Media & Cinema	8,057	9,561	164	$4,491,776	$1,215,630	$3,276,146	$3,034,771	+$406	+$376	$421,098
Theatre	6,639	5,993	187	$4,443,876	$1,892,083	$2,551,793	$2,352,899	+$384	+$354	$283,533
Psychology	9,571	9,003	355	$4,438,187	$1,483,380	$2,954,806	$2,819,390	+$308	+$294	$295,481
Biology	4,798	5,796	168	$3,016,582	$971,846	$2,044,736	$1,782,964	+$426	+$371	$340,789
Health & Exercise Science	5,484	5,726	184	$2,826,461	$783,607	$2,042,854	$2,019,331	+$372	+$368	$408,571

Seven units shown here for space; the web app has all of them, with every cell's derivation.

From the April 28 table to this demo

Apr 28, 5:11 PM
Table 13 surfaces in the posted board materials

May 4
Deloitte's Option Path revision

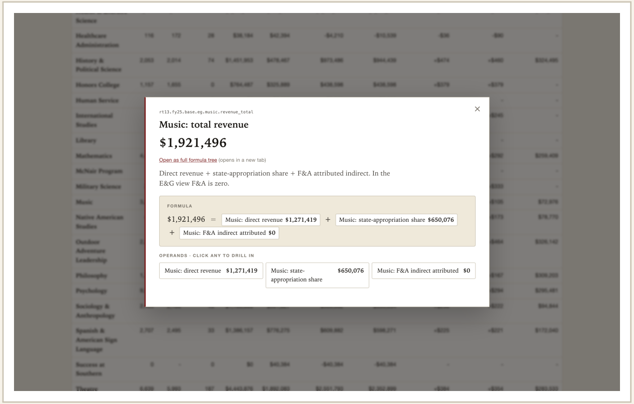
May 7
Testimony to HECC

May 19
Presented to Rick and Carson
Emailed to the academic working group

Jun 16
This board demo

Through mid-May Rick raised the tool with the working groups; on June 1 he proposed today's demo.

What does a program contribute, and from where?



Music total revenue, opened from the contribution table.

Every academic unit has a page. Open a figure and it shows as a sum of named parts.

Each part is a link, down to the individual ledger rows that produced it.

RQ: Did Physics previously receive ETIC money?

Hala Schepmann (Chemistry and Physics) asked what happened to the Physics ETIC money, a stream the curated views never show.

ETIC physics

WHAT THE SEARCH RETURNS

$80K to $100K a year

to SOU Physics, under ETIC

Until ETIC was dissolved in the 2015 OUS breakup. The stream moved to the new HECC, renamed ETSF, and the Physics allocation went to zero. FY16 is the last year it shows.

A six-figure stream that vanished in a state reorganization, recovered from years of Banner data. (A smaller bookstore lab-manual trail solves the same way.)

SCENARIO / WHERE STATE MONEY COMES FROM

How the state funding formula pays SOU

Oregon funds SOU through the Public University Support Fund.

$30.2M

FY25 PUSF SHARE

40% activity weighted SCH	60% outcomes degrees + completion

~$92 per weighted SCH

Activity dollars track weighted SCH: credit hours times a CIP cost weight.

SCENARIO / A WHAT-IF

RQ: What does changing a CIP code do?

Change a course's CIP code, change its cost weight, change its activity dollars. Example: HE 331 Environmental Health.

HE 331	→	CIP ⇒ weight	→	weighted SCH	→	activity $
course		low to fitting		hours × weight		× ∼$92 / wSCH

This is a question the academic working group raised and wanted answered. The tool answers it. Whether a relabel is worth making is theirs to weigh, not the tool's to recommend.

Checking the formula

- A 0.6 multiplier is applied to every graduate cost weight. It appears in HECC's worked examples but is written into none of its published rules.
- The Junior/Senior Psychology row is computed with the Freshman/Sophomore weight.

This formula is tangled enough that its one published worked example does not quite agree with itself.

HECC TABLE H, HYPOTHETICAL CALCULATION

LEVEL	DISCIPLINE	SCH	WEIGHT	WT. HRS
Fr/Soph	Engineering	5,000	1.98	9,900
Jr/Sr	Psychology	2,500	**0.92**	2,300
Master's	Education	2,250	**1.38**	3,105
Doctoral	History	1,100	2.96	3,256
Totals		**10,850**		**18,561**

0.92 is the Freshman/Sophomore Psychology weight, in a row labeled Junior/Senior. 1.38 is the graduate weight after the 0.6 multiplier (2.30 × 0.6).

Scenario planning is the top request

By far the most common request is scenario planning: if a program is cut or merged, what happens to its revenue, its cost, and the state allocation that follows enrollment?

It is the natural next step for a tool that already traces every figure to source, and it is a real amount of work to do well.

WHY IT IS NOT IN THE TOOL YET

A wrong scenario does not look wrong: it returns a clean number that people then act on.

It is also hardest right now: with the institution in flux, there is no settled picture of which programs and people remain, and a projection is only as good as that assumption.

LOOKING AHEAD

A structure to keep this useful

Informally, one suggestion: a defined place and an ongoing data feed, so the picture stays current through implementation.

OFFICIAL STANDING

An institutional function, not a side project.

ONGOING DATA ACCESS

A regular feed, roughly the consultant's scope, defined later.

AGREEMENT ON USE

What is accessed, how it is secured, how it is used.

IN SHORT

SOU's own numbers, with helpful, continuously improving explanations.

Finance was the focus today; the same tool also covers enrollment, headcount, and credit hours by program, salaries, vendors, and restricted money. Questions and corrections welcome any time.

CONTACT

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Questions?

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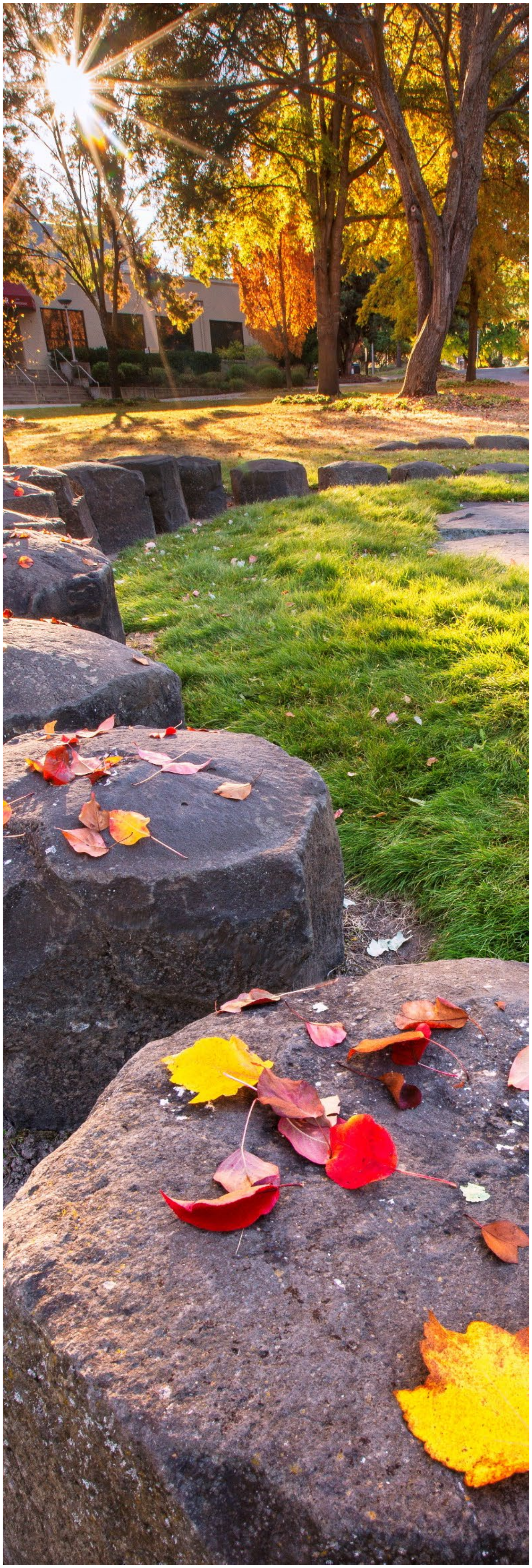
Discussion of Plan

Southern OREGON UNIVERSITY

PATH TO FISCAL SUSTAINABILITY

The Vitality Plan

June 15, 2026



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Introduction

Southern Oregon University sits at a crossroads. Our students, faculty, staff, and community are committed to the long-term health and viability of the university we all value. This moment calls for a bold transformation, one that honors our legacy but is willing to forge ahead in fundamentally different ways. The Vitality Plan provides a roadmap for a financially stable SOU and an innovative vision that will allow the university to thrive.

The landscape in higher education is shifting in a seismic way. Institutions, particularly public regional universities, are contending with a myriad of challenges, such as demographic shifts, changes in student behavior, market forces, and availability of alternative options.

Background And Context

Today's financial crisis at Southern Oregon University (SOU) is not a sudden product of current economic shifts, but rather the impact of an outdated fiscal model. Historically, public higher education institutions across the State of Oregon relied upon a stable, predictable funding matrix composed of a major share of state legislative appropriations complemented by student tuition revenues.

In the latter decades of the twentieth century, this funding paradigm maintained a stable structural equilibrium, wherein state allocations accounted for approximately two-thirds of the university's operational cost base, leaving student tuition to fund the remaining one-third. However, as state-level fiscal priorities shifted, this ratio underwent a dramatic and permanent inversion.

By the early decades of the twenty-first century, the funding matrix flipped entirely, shifting two-thirds of the operational burden onto students and their families through tuition and fees, while state appropriations contracted to cover just one-third of the institutional budget. This inversion placed an unsustainable financial burden on the student consumer base and exposed SOU to intense financial vulnerability whenever student enrollment patterns deviated from optimistic projections.

A DECADE OF FISCAL STABILIZATION EFFORTS

In early 2026, SOU arrived at operational and financial crossroads due to a compounding mixture of long-term structural imbalances, shifting state funding priorities, and a steep enrollment decline that materialized over the last decade. This institutional crisis, while accelerated by current economic headwinds, reflects weaknesses that predate the establishment of the university's independent governing board following the dissolution of the Oregon University System in 2015.

In November 2013, the university administration announced a formal state of retrenchment, a contractual term within the university's collective bargaining agreement with the Associated Professors of Southern Oregon University (APSOU), which took effect during the 2014-15 academic year. The retrenchment strategy sought to rebuild an exhausted fund balance, stabilize enrollment, improve student retention rates, increase average course section sizes, and eliminate low-enrolled courses while instilling strict accountability metrics regarding faculty workloads.

Recognizing these vulnerabilities, the State Board of Higher Education and the Governor established explicit conditions in May 2014 before granting SOU an independent Board of Trustees in 2015. State policymakers observed that SOU's fiscal weakness was a persistent, structural condition rather than a transitory phase. Although a subsequent comprehensive evaluation in 2018 noted positive trend lines and short-term reserves on hand, the university has struggled to maintain fiscally healthy reserves.

Compounding this revenue inversion was a steep drop in enrollment. SOU's full-time equivalent enrollment declined from 4,108 students in 2015 to 3,209 in 2024, representing an overall 22% reduction in full-time student enrollment in a decade.

Concurrently, institutional spending grew at an average annual rate of 4.9%, driven heavily by escalating costs outside the university's direct control, such as Public Employees Retirement System (PERS) contribution rates and Public Employees' Benefit Board (PEBB) healthcare adjustments. This stood in sharp contrast to core institutional revenues, which grew at an average annual rate of less than 1%.

THE SOU FORWARD REALIGNMENT STRATEGY (2023-2024)

To resolve the expanding structural deficit, university academic and administrative leaders engineered SOU FORWARD, a comprehensive four-plank realignment strategy designed to stabilize operations by matching institutional costs with realistic revenues. The strategy combined immediate, aggressive cost management with long-term initiatives in grant generation, an expansion of philanthropic contributions, and revenue diversification through the implementation of several entrepreneurial ventures.

The primary cost management plank required sweeping, painful reductions that fundamentally altered the academic and administrative landscape of the campus. Recognizing that 85% of the university's operating costs represented direct investments in personnel, the cost management plan recommended a major downscaling of the university workforce, eliminating 81.83 FTE positions, which translated to a 13% reduction in the university's total workforce.

This major workforce downscaling was achieved through a combination of leaving open vacancies unfilled, securing voluntary reductions, processing retirements, and enacting direct layoffs. Position reductions were spread across all primary employment categories, including 27.03 FTE positions from faculty lines, 24.75 from unclassified administrative staff, and 30.05 from classified personnel.

THE RESILIENCY PLAN AND THE DECLARATION OF EXIGENCY (2025)

Just two years after implementing the initial realignment strategy, SOU continued to face challenging financial headwinds. While the diversification planks in SOU FORWARD generated positive early outcomes—including $22 million in total grant support, a 125% increase in philanthropic giving, and nearly $6 million dollars in targeted solar grants—the university's core revenue streams continued to deteriorate.

During the 2025 legislative session, the Oregon Legislature approved a biennial higher education budget funded strictly at the Current Service Level. This allocation operated as a baseline-cuts budget, because it failed to keep pace with state-mandated increases in healthcare and retirement benefit expenditures.

This funding gap pushed SOU's existing academic and administrative infrastructure out of balance for an institution whose functional enrollment had dropped significantly.

Faced with a projected baseline annual operating cost of $71 million and an imminent cash shortage, the SOU Governing Board of Trustees directed the administration in June 2025 to identify $5 million in immediate budget reductions. Recognizing that minor adjustments could no longer fix the structural imbalance, university leadership determined that SOU had to transform into a smaller, more resilient enterprise where recurring revenues explicitly exceeded costs.

To execute this transformation legally and structurally, the University President took the historic step of declaring a formal state of financial exigency on August 1, 2025. Financial exigency, defined as an imminent and severe fiscal crisis threatening an institution's survival, provided a cooperative mechanism within the university's collective bargaining agreement with APSOU to re-engineer academic and administrative operations.

The Resiliency Plan targeted a sustainable operating framework centered around an annual General Fund budget baseline of $60 million, selecting programmatic offerings based on regional economic demands, workforce priorities, and student graduation patterns. To hit this target, the Resiliency Plan mandated a second major workforce contraction, eliminating an additional 70 FTE positions across campus. This second reduction wave cut 28 faculty lines, 28 unclassified administrative roles, and 14 classified worker positions.

When layered on top of the initial SOU FORWARD reductions, the university cut a cumulative total of 151.83 FTE positions in under three years; these reductions were composed of 36% faculty, 34% unclassified staff, and 30% classified workers.

CUMULATIVE WORKFORCE CONTRACTIONS (SOU FORWARD + RESILIENCY PLAN)

Faculty reductions:	27.03 FTE (SOU FORWARD) + 28.00 FTE (Resiliency) = **55.03 FTE**
Unclassified staff reductions:	24.75 FTE (SOU FORWARD) + 28.00 FTE (Resiliency) = **52.75 FTE**
Classified staff reductions:	30.05 FTE (SOU FORWARD) + 14.00 FTE (Resiliency) = **44.05 FTE**
Total Position Losses:	81.83 FTE (SOU FORWARD) + 70.00 FTE (Resiliency) = **151.83 FTE**

The academic core was aggressively reconfigured under the Resiliency Plan, reducing the university's curriculum to 30 majors, 19 minors, and a streamlined selection of graduate degrees. Some programs flagged for elimination in early drafts were conditionally preserved, provided they implemented radical efficiency overhauls.

THE INFLECTION POINT: LIQUIDITY DEFICITS AND HB 5204 (2026)

Despite the aggressive personnel and program cuts mandated under SOU FORWARD and the Resiliency Plan, SOU's operational stability suffered a severe infrastructure disruption in early 2026. Complications resulted from the transition to the university's new financial resource enterprise software platform, Workday, which had been approved for implementation by the SOU Governing Board in 2022.

The lack of data visibility within Workday quickly collided with an emergency cash shortage in early 2026 when the university's updated cash flow modeling revealed that while baseline budget sheets showed a paper stabilization, the institution's actual cash receipts and expense trajectories would breach mandatory minimum cash threshold by May 2026. Further, the internal analysis revealed that SOU's underlying expense trajectory, combined with the structural timing of tuition receipts, projected that the university would be unable to meet its financial obligations prior to the end of the fiscal year.

In direct response to this threat, university leaders, Board of Trustees members, and the Higher Education Coordinating Commission (HECC) collaborated on a legislative plan to approach the Oregon Legislature for gap funding during its 2026 regular session. House Bill 5204 established a $15 million General Fund Special Purpose Appropriation allocated to the Emergency Board, designed to function as emergency short-term solvency funding for SOU's fiscal year 2027 operations.

To verify SOU's emergency funding request, a comprehensive review team, which included the chief financial officers from the University of Oregon, Oregon State University, and Oregon Institute of Technology, corroborated SOU's findings that its cash survival remained dependent on the exact timing of external state subsidies rather than positive operating margins. They also noted that the one-time revenues (such as pandemic relief funds) had masked the true scale of the university's structural cash deficit.

A subsequent assessment of cash flow projections completed by CliftonLarsonAllen in April 2026 confirmed constrained liquidity for SOU. The sensitivity models proved that SOU's cash line was vulnerable to deviations in student enrollment and fee collectability.

THE DELOITTE PLAN

In May 2026, national consulting firm Deloitte, which had been hired by the HECC, proposed a path toward fiscal sustainability, even if sustainability meant merging with another institution or becoming a smaller yet independent university. Deloitte's consultants issued a stark warning: the university must radically restructure or risk winding down its operations entirely. The firm's resulting "Option Path" was built around achieving roughly $20 million in annual savings to stave off insolvency by the summer of 2027.

At the heart of the Deloitte proposal was a deep, painful reshaping of the university's academic identity, aiming for about $8 million in cuts within Academic Affairs alone. To stabilize the budget, the plan recommended suspending or eliminating several long-standing programs and consolidating or heavily reconfiguring others. Under this lean model, the university would enforce a target average class size of 22 students and subject enrollment numbers to strict quarterly reviews. Deloitte's Option Path shifted resources away from the traditional liberal arts, pivoting hard toward high-demand, career-focused fields like Business, Education, and Health.

Beyond the classroom, the proposal suggested outsourcing certain administrative functions and leasing out campus buildings to generate fresh revenue. To allow time to implement these sweeping changes, the plan assumed a one-time, $15 million emergency funding boost split across fiscal years 2026 and 2027, with a hard deadline for full transition by June 2027.

The publication of the report immediately sparked intense debate across the campus and the surrounding region. Faculty and staff voiced sharp opposition, questioning the validity of the data used by the consultants and arguing that the cuts penetrated too deeply into the soul of the institution. Recognizing the community's anxiety, SOU's leaders and the Board of Trustees clarified that they viewed the Deloitte report as a resource rather than a finalized blueprint. Ultimately, SOU administrative leaders were directed to use the report to craft their own sustainability strategy, attempting to balance financial survival with SOU's core educational mission.

REIMAGINING SOU FOR THE FUTURE (JUNE 2026)

After four and a half years of crisis management, highlighted by the SOU Forward and Resiliency plans, Board of Trustees members, administrators, and campus leaders all agreed that this new effort needed to solve the fiscal structural imbalance that had been building for decades. Campus stakeholders all agreed that the morale and future success of the institution depended upon a comprehensive, thorough, and durable solution.

On Friday, May 8, 2026, the Board of Trustees directed university leaders to use Deloitte's Option Path framework (which recommended a $20 million structural change) as a resource to construct the SOU Vitality Plan, a path toward achieving fiscal sustainability by the summer of 2027. This figure, determined by Deloitte, would solve the structural imbalance and provide a fiscal cushion to help regenerate reserves and protect the institution from unforeseen circumstances. Campus stakeholders also understood that given a national landscape where colleges and universities are now closing or merging at a rate of almost one per week, this effort would not be simply a fix. It would be necessary for the survival of the institution.

Guiding Principles

Any transformational process, particularly at an institution as complex as a public university, involves making choices that are incredibly challenging and for which there are no easy answers. Thus, a process like this, which impacts the livelihoods of students, faculty, staff, and the broader community, requires a set of guiding principles to navigate the uncertainty and gravity of the effort. In 2023, as work began on the project that ultimately became SOU FORWARD, university leaders developed a set of principles based upon the institution's core values as a means to guide our behavior throughout that process. We shared these principles with our campus community each time we met to review progress toward that recommendation. The guiding principles have led us ever since and also informed the work on the SOU Resiliency Plan and the current SOU Vitality Plan.

These principles are:

- Integrity
- Primacy of students and the university
- Transparency
- Compassion
- Long-term vision
- Belonging and inclusion
- Universality
- Humility
- Unity

After the challenges of the SOU Resiliency Plan, much of which had to be developed over the summer of 2025, transparency quickly became one of the most important focus areas. Given a very short timeline to develop the Vitality Plan (May 8 until June 15, 2026), the central challenge was in trying to ensure that all campus stakeholders had a voice in the development of the plan, and that there would be a genuine respect for all of the contributions put forward.

Strategy and Approach

In any strategic endeavor, we continue to assert that there are two indispensable questions that must be addressed:

1. What is our current environment (the strategic context within which we are operating)?
2. How do we make ourselves adaptable to uncertainty?

As previous work has illustrated, the environment is shaped by our fiscal challenges, to be sure, but also by the contracts with our union partners, the perspectives of shared governance leaders, the myriad of opinions from community partners, the expectations of state and local governments, and more. The uncertainty is rooted in our inability to determine (with precision) future trends in state funding, enrollment, retention, and so forth. Thus, the plan needed to minimize the impact to the student experience, explore strategic savings versus strategic costs, respect the contracts that we have with our APSOU and Service Employees International Union (SEIU) partners, and prepare for the sea change happening in higher education around the state and across the country.

Immediately after the May 8 board decision, the university President assembled the Transformation Advisory Committee. This consultative group was composed of student, faculty, and staff leaders (coincidentally also representing the leadership of all three shared governance entities and both union partners) as well as two members from the Board of Trustees. This group provided strategic guidance that helped to inform this plan.

In an attempt to organize and solicit inputs and recommendations from campus stakeholders, the President sought volunteers to populate two work groups, one focused on the university's future academic portfolio and the other focused on the administrative footprint. The institution's dean of students facilitated similar dialogues with volunteers from the student body. The outputs and recommendations from all of these groups were shared with the campus community on a public website. Additionally, community stakeholders and any other on-campus contributors were invited to submit their own proposals and recommendations through the use of an always-on feedback portal. The recommendations in the plan in the pages that follow reflect a deep review, understanding, and appreciation for all of the inputs received, and a genuine desire to give agency to all campus stakeholders.

The SOU Vitality Plan is distinctive from SOU FORWARD and the Resiliency Plan in one important way. Our campus understands that the Vitality Plan cannot simply be an effort to create a smaller version of our Twentieth Century selves. Instead, the environment demands that we create something truly revolutionary with a realistic awareness of the new landscape of higher education, particularly as it applies to public regional universities.

SOU remains in a financial crisis that is also an identity crisis. The two cannot be solved separately. Faculty visioning sessions, reimagining workshops, and the Resiliency plan all converged on a single conclusion: SOU cannot survive as a generic public regional university trying to be everything to everyone. It can only thrive by becoming undeniably distinctive.

Three facts shaped what comes next.

- SOU's distinctive assets are real and rare. A small-campus intimacy creates an environment where students are known by name. The Rogue Valley is the teaching environment: its bioregion, its arts ecosystem, its rural workforce needs, its Indigenous knowledge, its outdoor recreation economy. SOU faculty's deepest professional commitment is mentorship, with a 154-year history of public service in a region that still needs a university.
- The market is shifting beneath traditional regional universities, including the demographic decline, a credibility crisis in higher education, an artificial intelligence (AI) revolution that is reshaping what knowledge work is worth, and a public-sector funding model that has not kept pace. Institutions that try to compete on the old terms of broader programs, more buildings, and marginal cost advantages will lose.
- A workshop of deans, directors, and chairs went further: stop solving Twenty-First Century challenges with Twentieth Century systems.

Evaluation Criteria

Hundreds of ideas, recommendations, and proposals from both formal and informal groups of campus stakeholders were generated. In relatively short order, leadership needed a decision framework for both the evaluation and consideration of these inputs for inclusion in the final plan. Every proposal was assessed in three stages, in the order described below. Stages A and B establish financial viability metrics. Stage C tested fit with the university vision. A proposal that could not answer Stage A credibly did not proceed, or was placed in a parking lot for future consideration.

A. OVERVIEW OF THE PROPOSAL

Before anything else, each proposal needed to state, plainly:

- Programs / activities eliminated or downsized under the proposal
- Programs / activities combined or redesigned under the proposal
- Number of personnel impacted by the proposal
- Cash savings associated with the proposal (annual, recurring)
- Timeline for realizing cost savings

Standard for advancing: a proposal needed to show real, recurring savings. Those that did not meet this standard were not rejected outright; rather, they were gathered for future consideration.

B. POTENTIAL UNINTENDED CONSEQUENCES

For each proposal, we considered the potential foreseeable second-order effects:

- Fiscal: downstream revenue loss, lost enrollment, stranded costs, or contractual obligations the headline savings may obscure
- For academic programs, cross-program academic impact: courses, prerequisites, or shared faculty other programs depend on
- Marketability of SOU: impact on how prospective students and families perceive the institution and its distinctive promise
- Regional partnerships: impact on the employers, agencies, tribes, festivals, and communities our mission depends on
- Workload: impact on the faculty and staff who remain, and whether the change is sustainable for them
- Responsibility: maintain an acceptable minimum service level for all administrative and support functions

C. FIT WITH *PROPOSED REVISED* VISION (FOR ACADEMIC PROPOSALS)

Proposals that cleared Stages A and B were tested against the four filters below. Each was a yes/no question; the pattern of answers, informed by judgment, determined a proposal's likelihood for inclusion in the plan.

1. Cornerstone Fit: Does the program clearly advance one of the academic cornerstones?
2. Living Lab Fidelity: Does the program operate through the Living Laboratory model: place as syllabus, structural mentorship, portfolio outputs, flexible calendar, interdisciplinary collaboration, and AI-resilient capacities?
3. Distinction: Would a prospective student choose SOU specifically because of how we offer this program, rather than choosing a larger, cheaper, or closer institution for the same credential?
4. Stewardship: Is the program financially sustainable at realistic enrollment levels, and does it serve the public mission of an Oregon regional university? This filter folds together mission consistency, regional responsiveness, and sufficient student demand.

The Future Southern Oregon University

MISSION

Southern Oregon University educates students for resilient, meaningful lives by making the Rogue Valley our classroom, mentorship our method, and practical and experiential work our curriculum.

This *proposed* new mission names three commitments that, when taken together, are SOU's alone:

- **The Rogue Valley as classroom:** place is not a setting; it is the pedagogy. The bioregion, the arts ecosystem, the rural economy, the Indigenous lands, and the wilderness are the texts that students study and the materials with which they work.
- **Mentorship as method:** the faculty-student relationship is not an extracurricular feature; it is the delivery model. Every student has known mentors. Workload, calendar, and program structures are grounded in this commitment, not built around it.
- **Practical and experiential work as curriculum:** students graduate with portfolios of real work for real audiences with real stakes: performances staged, research published, ventures launched, watersheds restored, communities served. Education produces evidence.

VISION

Southern Oregon University will be the country's defining model of what a regional public university can be: small by choice, distinctive by design, financially resilient, and rooted in place, where every student graduates with real work, real mentors, and human capacities that no machine can replicate.

This *proposed* new vision recognizes that in order to thrive as a public regional university in a Twenty-First century higher education landscape, SOU needs to be mindful of its unique contributions and laser focused on a value proposition for current and prospective students. The SOU Vitality Plan is a bridge to the development of that new institution.

We intend to transform into an institution that:

1. Intentionally **connects to the communities** we serve using a bioregional approach
2. Provides **streamlined pathways** to degree completion in every academic discipline
3. Offers **flexible options** for students through innovative, interdisciplinary academic design models
4. Incorporates a **human-connected approach** to education that is cognizant of the rapid pace of emerging technologies

COMMUNITY CONNECTEDNESS

Many universities claim to be connected to the communities they serve. This plan intends to imagine that connectivity on a much more holistic level. We understand that a public regional university at its best is far more than an economic prosperity engine. It is also foundational for workforce development and readiness, and intellectual and cultural exploration. Our aim is to move beyond the buzz words and platitudes to operationalize community connectivity.

The new SOU will connect all academic and student activities directly to community businesses, enterprises, agencies, and organizations. This effort will offer many benefits: for students, it will provide far more real-world, bio-regional connected pedagogies and facilitate a higher degree of experiential learning. For community partners, it means leveraging the intellectual and creative energies of students, faculty, and staff to address locally important strategic issues. For the region, more broadly, it facilitates a network of opportunities that will help our communities flourish and celebrate our vibrant cultural distinction.

STREAMLINED DEGREE PATHWAYS AND FLEXIBLE OPTIONS

Our students have taught us the importance of the value judgement they make when considering higher education opportunities. They make decisions based on cost, availability of scholarships and financial aid, and location. What is less frequently talked about, but incredibly important, is the timeline to degree completion. Institutions in this competitive higher education landscape are offering more opportunities for streamlined pathways. SOU has done an admirable job over the last several years to increase the availability and quality of our dual-credit courses (Advanced Southern Credit). As a result, many students start earning college credits at younger age.

The following initiatives will lay the groundwork for our goal of offering streamlined degree pathways in every academic discipline.

- Prioritize Degree in 3, 3+1, and 4+1 models (which offer shortened pathways to a bachelor’s degree as well as streamlined options for graduate degrees) and stackable credentials
- Streamline core curricula: multiple majors share core, lower-vision curricular increasing interdisciplinary approaches while breaking down silos and reducing curricular overlap that leads to low-enrolled courses
- Curricular flexibility: strategically moving some content online that is suitable for asynchronous delivery to focus limited in-person resources on high-impact applied and community-based learning
- Clear degree pathway documents for every major
- Adapting the university’s General Education model to reflect statewide patterns and ease the burden of pathway navigation

HUMAN-CONNECTED APPROACH

As controversial as the national discourse is around artificial intelligence and its effect on current and future life, we understand, particularly at the university, the value of deep interpersonal, human connection. The future landscape of higher education will increasingly involve more synthetic service delivery. As students make value judgements about investments in higher education, many will choose these technologically advanced and likely more cost-efficient options. But there will continue to be a distinct need for those students who require human connection to succeed academically, emotionally, and personally.

The university recognizes that it must expose students to the AI revolution and educate on issues of ethics and governance. Employers throughout our region have been explicit in their expectations for SOU graduates to help them adapt to current and future technological realities. We can choose to provide that exposure and not shy away from the impact that AI is having on nearly every aspect of human life, conscious of controversies surrounding environmental concerns, ethical usage, or general anxieties for its use. This demands that we be intentional about celebrating the importance of human connection in all of our academic disciplines and student activities. This specific intention, more than any other part of the Vitality Plan, is the link that ties us to our past as an institution and our legacy as a university built on love, caring, inclusion.

Vitality Plan Restructure

ACADEMIC PORTFOLIO

The following academic vision is a culmination of campus and community inputs. It is a synthesis of the extraordinary volume of shared thinking developed over the spring of 2026, including ideas submitted through the Vitality recommendations portal, the Academic Portfolio Workgroup's recommendations, the bioregional applied university white paper, and faculty and student academic visioning workshops. Together, these sources reflect remarkable consistency in their recommendations. Collectively, feedback clearly demonstrated that SOU must maintain a narrow academic portfolio, retain distinctive disciplines while eliminating departmental silos, place experiential learning at the center of the student experience, and reduce administrative overhead. The academic cornerstones and program structure presented here translate that shared conviction into a single, coherent portfolio designed to be financially disciplined, student-centered, and recognizably rooted in the Southern Oregon region.

The university will replace its multiple-dean model and transition to a single Dean of Faculty reporting to the Provost and working directly with department chairs. This is the administrative expression of the principle to eliminate structural silos that organize the academic portfolio: a leaner, flatter structure that realizes meaningful salary savings, clarifies lines of communication, and allows the institution to design, update, and pivot programs with the speed that the current moment demands. This removes layers of administrative mediation, secures immediate salary savings, and places frontline department chairs in a position to offer direct input into academic decision-making and programmatic adjustments. The result is a structure that does more than cut costs; it restores faculty leadership to the heart of the university and ensures that the resources preserved through this transformation flow toward teaching, mentorship, and the distinctive academic experience SOU provides.

THE ROGUE VALLEY LIVING LABORATORY

A pedagogical model, not a program.

The Living Laboratory is what unifies the set of academic cornerstones. It is not a building, a department, or a separate initiative; it is the operating system every program shares. This framework makes it concrete. The Living Laboratory rests on six principles. Every program, existing or new, should be testable against all six. A program that satisfies fewer than four is, by definition, not yet a Living Laboratory program.

1. **Place is the syllabus**
   Every program will teach with and through the Rogue Valley. The bioregion, the Indigenous histories, the arts ecosystem, the rural economy, and the wilderness are the course content, not field-trip backdrops. Students leave knowing this place deeply because the place is what they studied.

2. **Mentorship is structural**
   Every student will have at least one known mentor for every year of their program. Faculty workload reflects this commitment explicitly: mentorship is counted, supported, and protected, not added on top of teaching loads. Mentorship is the deliverable, not the bonus.

3. **Work produces work**
   Every student will graduate with a portfolio of public-facing outputs: performances staged, research published, ventures launched, communities served, watersheds restored, films completed, businesses built, classrooms taught in. The portfolio is the transcript that matters.

4. **Time follows learning**
   Academic calendars will be designed to optimize student learning. SOU will adopt a mix of formats, such as full terms for foundational coursework, intensive and immersive blocks for field- and project-based learning, or intensive terms for off-season internships, fieldwork, or online learning opportunities. This change is necessitated to strengthen the learning environment and provide teaching flexibility.

5. **Structural silos are eliminated**
   Programs will collaborate around shared curriculum. For example, film students may document a watershed restoration led by environmental science students, or business students build the project incubated by creative-industries students. General education will be reimagined as portfolio-based interdisciplinary work along broad pathways rather than rigid prefix-based requirements.

6. **Human-equipping and technology**
   Our curriculum will prioritize the cultivation of essential human capabilities: good judgement, creativity, empathy, ethical reasoning, and strong interpersonal relationships. We will equip our students to critically engage with, adapt to, and design emerging technologies. We will continue to foster academic authenticity, accuracy, and ethical leadership and prepare our graduates to lead in our community today and tomorrow.

REQUIRED KEY PRINCIPLES FOR EVERY ACADEMIC PROGRAM

- 30 -to- 36 credit lower-division General Education model to reflect statewide model
- Potentially add up to 15 upper-division credits in General Education
- 24 -to- 32 credit interdisciplinary academic cornerstone core (6-8 shared courses in each Cornerstone) to include:

  - Data literacy
  - Moral and ethical reasoning
  - Cross-cultural collaborations
  - Human and technology interactions
  - Methods and inquiry
  - Practicum/applied learning
  - University integrative capstone

- 60 -to- 80 (including common core listed above) major core

- Elective credits, minors, etc. to attain 180 total credits to graduate

- General principles of class size management that include:

  - Emphasis on shared curricular efficiencies across programs
  - Generally, target minimum class sizes of 40 in lower division lecture/hybrid courses
  - Generally, target minimum class sizes of 20 in upper division courses
  - Program targets will undergo a holistic evaluation, with some class size ranges being smaller or larger sections
  - Exceptions may be made, for example in programs with licensure requirements

- Connected Learning principles at different stages throughout the curriculum that require work or service experience that is directly connected to their academic experience, such as practicum, internships, campus, or other work experience:

  - Experiential learning early in the program focused on an introductory course in the Academic Cornerstone
  - Interdisciplinary capstone at the end of the program
  - Engaging with living laboratory principles

- Clear degree pathway documents for every major, shifting from lecture to studio: face-to-face class time should focus on debate, troubleshooting, creating, or receiving coaching from faculty

- Clear transfer articulation pathways for every major

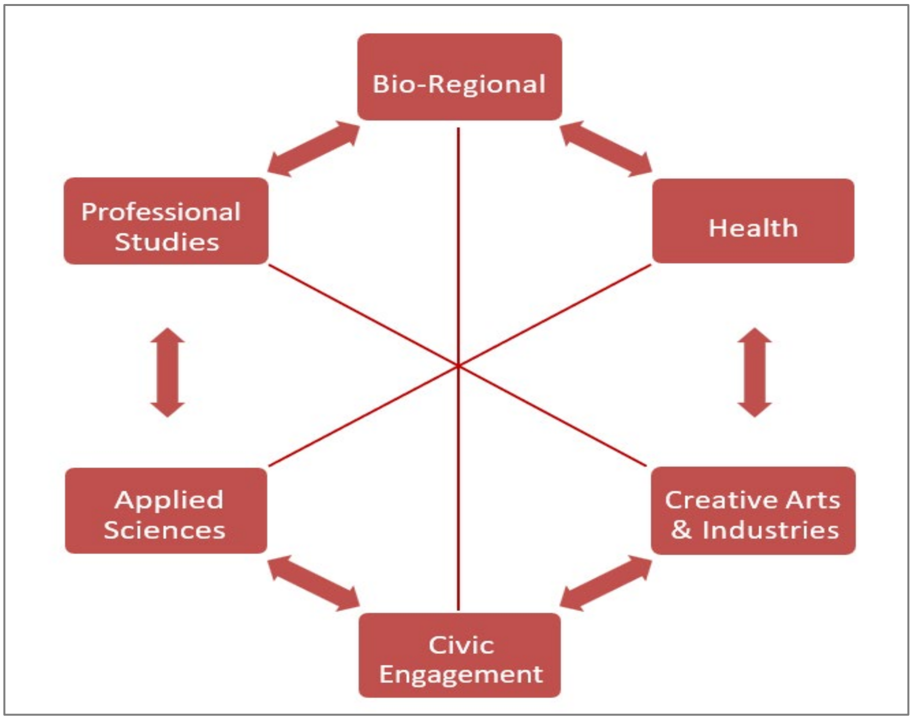
- Certificate Curriculum: Redefine the meaning of a certificate at SOU to meet industry-specific needs, focused on employer-recognized skills and what adult learners will take, in addition to streamlining those that bring a value to traditional students throughout their program of study

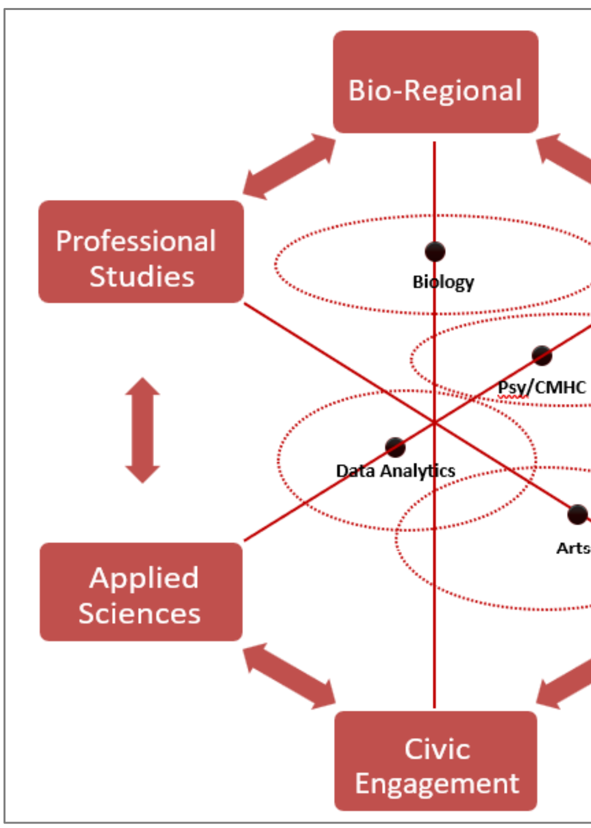
- Accelerated Pathways: Prioritize 3+1 and 4+1 models

- Streamline core curricula: multiple majors share core lower-division curricula, increasing interdisciplinary approaches, breaking down silos, and reducing curricular overlap that leads to low-enrolled courses

- Curricular flexibility: Move content online that is suitable for asynchronous delivery to focus limited in-person resources on high-impact applied and community-based learning (use of the flipped classroom concept, as opposed to the fully online courses concept)

ACADEMIC CORNERSTONES





Example of academic program overlay across Academic Cornerstones and across areas of potential shared curriculum

To embrace fully this new pedagogical model, we recognize the need to make difficult choices about which academic programs are best suited for the future SOU. Therefore, each program was tested against four questions; each is a yes/no answer. The pattern of yes versus no determined the program's status in the new academic portfolio. These are the same four filters applied in Stage C of the Evaluation Criteria listed previously. This was not a mechanical exercise. The filters were decision aids, not algorithms. Judgment, accreditation requirements, regional commitments, and equity considerations informed the decisions.

#	Filter	The Question
1	Cornerstone Fit	Does this program clearly advance one of the academic cornerstones?
2	Living Lab Fidelity	Could the program operate through the Living Laboratory model: place as syllabus, structural mentorship, portfolio outputs, flexible calendar, interdisciplinary collaboration, AI-resilient capacities?
3	Distinction	Would a prospective student choose SOU specifically because of how we offer this program, versus choosing a larger, cheaper, or closer institution for the same credential?
4	Stewardship	Is the program financially sustainable at realistic enrollment levels and does it serve the public mission of an Oregon regional university?

The new academic portfolio is the result of this extensive analysis. The majors and minors in the university's new academic portfolio are listed below:

Retained Undergraduate Majors

Applied Economics
Applied Mathematics
Art
Biology
Biomedical Science
Business Administration
Communication
Computer Science
Criminal Justice
Data Science
Digital Cinema
Digital Cinema and Production Arts BFA
Early Childhood Development
Ecology & Conservation
Education Studies
Emerging Media + Design (EMDA)
English
Environmental Science & Policy
Healthcare Administration
Health & Exercise Science
History
Innovation & Leadership
Interdisciplinary Studies
Media Innovation
Music
Outdoor Adventure Leadership
Psychology
Sociology & Anthropology
Sustainability
Theater Production and Design

Sunsetting Undergraduate Majors

Human Service
Music Industry and Production
Financial Mathematics

Retained Graduate Programs

Master's in Business Administration
Master's in Clinical Mental Health Counseling
Master's of Science in Education
Master's in Teaching
Master's in Theater Production & Design
Master's in Spanish Language Teaching

Retained Standalone Minors

Chemistry
Gender, Sexuality & Women's Studies
Military Science
Native American Studies

Program Eliminations

Human Service

The elimination of the Human Service program reflects a difficult but necessary realignment of institutional resources. We recognize the value this program has held for students and the community it has served. Importantly, related pathways remain available: Sociology/Anthropology (SOAN) and Psychology both continue, and we are pleased to introduce a new Pre-Counseling certificate. Rogue Community College will continue to offer the Associate of Arts degree in Human Service during the transition. In the months ahead, we will reassess regional needs with the goal of rebuilding programming, potentially in a new format, that allows us to continue meeting community demand in a sustainable way.

Music Industry and Production

While the Music Industry and Production program will be discontinued in its current form, we remain committed to our outstanding music offerings. The Music major and many of its connected ancillary programs will be retained, though the curriculum must be streamlined to ensure long-term viability. We will also maintain a significant presence in emerging media and design and in digital cinema, preserving meaningful creative pathways for our students.

Financial Mathematics

The discontinuation of the Financial Mathematics program allows us to concentrate resources within a strong, cohesive suite of offerings in Mathematics and Computer Science. Students will continue to have access to robust pathways including Applied Economics, Applied Mathematics, Data Analytics, and Computer Science.

As noted previously, the new academic organization will be streamlined. The faculty members who chair our programs will have an integral part of academic decision-making. When evaluating individual faculty for elimination, their ability to teach broadly both within and across disciplinary lines was a paramount driving consideration, and will continue to be essential moving forward with the new structure. The new organizational structure is outlined below.

New Departmental Structure (total faculty) and Majors

- **Biology & Chemistry (9 faculty)**
    - Biology (Chemistry minor)
    - Biomedical Science
- **Business & Economics (14 faculty)**
    - Business (-1)
    - Applied Economics
    - Healthcare Administration
    - Innovation & Leadership
    - Master's in Business Administration

- **Clinical Mental Health Counseling (5 faculty)**
  - Master's in CMHC
- **Computer Science & Math (7 faculty)**
  - Computer Science
  - Applied Mathematics (-1)
  - Data Analytics
- **Education (11 faculty)**
  - *Associate Dean of Education
  - Education (-1)
  - Master's of Art in Teaching
  - Master's of Education
- **Environmental Science & Policy (5 faculty)**
  - Environmental Science
  - Sustainability
- **Health & Exercise Science (6 faculty)**
  - Health & Exercise Science (-1)
  - Outdoor Adventure Leadership (-1)
- **Humanities (13 faculty)**
  - Communication (-1)
  - English (Spanish minor) (First-year Seminar, and Language, Literature, & Philosophy) (-3)
- **Library (5 faculty)** (-1)
- **Performing Arts (10 faculty)**
  - Theatre (-2)
  - Music (-2)
- **Psychology (8 faculty)**
  - Psychology (-1)
- **Social Science (12 faculty)**
  - Criminology and Criminal Justice (-1)
  - History (-1)
  - Sociology and Anthropology (GSWS/NAS minors) (-2.67)
- **Visual & Digital Arts (7 faculty)**
  - Art (-2)
  - Digital Cinema (-1)
  - Emerging Media + Digital Arts

The following table illustrates the reductions that will occur across the academic programs—both in the faculty and staff ranks.

Departments	Starting Faculty FTE	FTE Reduction	Classification	
Biology & Chemistry	9.00	0.00	-	
Business & Economics	15.00	1.00	Faculty	
Center for the Advancement of Teaching & Learning		1.00	Unclassified staff	
Clinical Mental Health Counseling	5.00	0.00	-	
Computer Science & Math	8.00	1.00	Faculty	
Education	12.00	1.00	Faculty	
Environmental Science, Policy & Sustainability	5.00	0.00	-	
Health & Exercise Science	8.00	2.00	Faculty	
Humanities	16.00	4.00	Faculty	
Institutional Research		1.00	Unclassified staff	
Library	6.00	1.00	Faculty	
Library		1.00	Unclassified staff	
Library		4.00	Classified staff	
Performing Arts	14.00	4.00	Faculty	
Performing Arts		1.00	Unclassified staff	
Psychology	9.00	1.00	Faculty	
Social Science	15.00	4.67	Faculty	
Visual & Digital Arts	10.00	3.00	Faculty	
Administration	5.00	4.00	Deans	
Faculty Totals	**137.00**	**22.67**		
Staff Totals		**12.00**		
TOTAL SAVINGS				**$5,076,781**

STUDENT AFFAIRS AND ENROLLMENT SERVICES

Writ large, student affairs programming contributes to holistic student development and academic success by fostering a sense of belonging outside the classroom. By managing vital campus resources such as mental health counseling, residential life, career services, and diverse student organizations, the professionals who work at SOU have a direct line to student retention and graduation rates. Programming bridges the gap between academic instruction and personal growth, ensuring that students are supported during personal or financial crises and also with leadership skills and emotional resilience for life after graduation.

We recognize the incredibly important role that student affairs programming plays at the university, and we must recognize that the university's footprint will be smaller in the years to come. In the Vitality

Plan, the number of positions reductions are reflective of this reality. A vacant Care Coordinator position will be eliminated, and care cases will be dispersed among existing colleagues.

The media coordinator position was reduced from 1.0 FTE to .5 FTE during SOU FORWARD. With the recent 16% reduction in incidental fee allocation through the Associated Students of Southern Oregon University (ASSOU), positions funded through this source will be eliminated to stay within budget.

With the decrease in enrollment and the increase in interdisciplinary collaboration, the university will require fewer Student Success Coordinators (SSCs). Within Advising and Orientation, the SSCs will move to a centralized location, and the need for SSCs tied directly to specific schools/colleges will no longer be necessary. SSCs will continue to serve primary academic programs; however, the new support model will require cross training so that caseloads are equitably distributed among individuals.

Youth Programs

SOU's Youth Programs has provided pre-collegiate educational experiences for K-12 students for more than 40 years. The program sparks early college curiosity through residential summer camps like Academy, academic competitions, and culturally specific programs including Academia Latina, and Konaway Nika Tillicum. Additionally, the program offers pathways like Advanced Southern Credit to enable high school students to earn university credits early. By combining academic enrichment with hands-on campus life, SOU has assisted thousands of regional students build confidence and prepare for future higher education success each year.

We recognize the phenomenal success and impact that SOU's Youth Programs have had on the participants, families, and communities in the region and state. Currently, the revenue generated through Advanced Southern Credit has remained in the Youth Programs budget rather than transferring into a more centralized pool of resources for the broader university. In the Vitality Plan, this revenue will shift to provide operational support for campus. By Summer 2027, Youth Programs will be a self-sustaining auxiliary of the university.

Strategic adjustments in this area also reflect process changes introduced through the Workday transition. As we adapt, we are prioritizing programming that strengthens our recruitment pipelines while thoughtfully balancing the needs of both campus and community. We remain committed to sustaining the connections these programs foster, even as we refine how that work is delivered.

International Programs

Strategic adjustments to International Programs account for Workday-driven process changes alongside the broader challenge of declining international student enrollment. We recognize the important role these programs play in enriching our campus community, and we are working to position this area for resilience amid shifting enrollment trends.

Admissions

Strategic adjustments in Admissions are designed to maintain the momentum and effectiveness of our core recruitment initiatives. By concentrating resources where they have the greatest impact, we aim to preserve the strength of the efforts most central to enrolling and supporting future students.

Student Affairs and Enrollment Management	Impacted FTE	Classification	
Student Affairs	5.00	Unclassified staff	
Student Affairs	.50	Classified staff	
Youth Programs	1.00	Unclassified staff	
Youth Programs	1.00	Classified staff	
International Programs	1.00	Unclassified staff	
Admissions	.45	Unclassified staff	
TOTAL SAVINGS			**$793,975**

ADMINISTRATIVE FOOTPRINT

The Option Path presented by Deloitte identified three distinct options for service delivery. The first included a partnership with a large institution that theoretically could provide a fee for service. The second would incorporate a consortium of similar institutions to provide services at scale. The third option requires a partnership with a third-party provider. In preparation for the Vitality Plan, the university explored all three of these pathways and identified a fourth: the possibility of reorganizing areas independently without sacrificing a minimum service level.

The Administrative Footprint Working Group quickly assessed that the consortium model would take too long to implement, mirroring a similar analysis by Deloitte. The collection of recommendations from the working group as well as many online submittals revealed a desire to explore independent options. The following are the Vitality Plan recommendations in each functional area:

1. Business Services: Feedback from the campus has been clear about our need to improve data analysis and transparency. In direct response, we will reorganize Business Services to achieve critical cost reductions with an emphasis on data integrity, including collection, analysis, and reporting. This reorganization will allow for a concentrated effort in a Business Intelligence Office composed of financial data analysis, institutional research, and Workday management and governance. The reorganization will incorporate eight staff reductions.

2. Information Technology: The IT team conducted a self-assessment in consultation with leadership assuming a smaller overall footprint for the university. They also prioritized critical items and important service deliveries, such as cyber security and client services. The Vitality Plan will reshape the department by adding a Chief Information Officer/Chief Information Security Officer to provide strategic oversight. This reorganization will also include the elimination of five staff positions.

3. Facilities Management and Planning (FMP): Reshaping this area will require a new way of thinking and contributions from the campus community. The Vitality Plan incorporates the elimination of five staff positions. The answer to this smaller footprint requires a redesign of workflows and service levels and depends upon a shared responsibility for our campus facilities.

4. Service Center: In the Vitality Plan, the Service Center will be eliminated with specific tasks distributed across the university. For example, personnel responsible for contracts will shift to

the General Counsel's office and driver clearance will move to FMP. The result will eliminate two positions in the Service Center.

In addition, we are exploring a recommendation from consulting firm Campus Works about the possibility of sharing some specialized services with other Oregon universities. As such, we are in discussion with Eastern Oregon University and Western Oregon University. There may be opportunities to share Human Resources functions, cybersecurity capabilities, General Counsel, Title IX/Equity Grievance, contracting, and compliance. Because these are in the discussion and consideration phase, we are not including these in projected savings at this point. We are encouraged by our colleagues' interest in the partnership and expect to have definitive answers in each no later than December 2026.

The Vitality Plan calls for the elimination of multiple software contracts, with Banner being the largest, totaling more than $1 million by the end of FY 2027. We have already implemented a number of processes to reduce costs related to credit card fees and our use of third-party vendors for transportation of resources. These two initiatives will generate an $300,000 in annual savings.

Finance & Administration	**Impacted FTE/savings**	**Classification**	
Business Services	8.0	Classified staff	
Business Services	1.0	Unclassified staff	
Information Technology	4.0	Classified staff	
Information Technology	1.0	Unclassified staff	
FMP	5.0	Classified staff	
Software eliminations	$1,000,000		
Process improvements	$300,000		
TOTAL SAVINGS			**$3,173,598**

UNIVERSITY ADVANCEMENT

A plank in the SOU FORWARD plan identified philanthropy as an integral part of the university's financial future. Since the publication of that document, philanthropy has continued to grow—by a total of 500% during the last decade. This growth reflects a commitment from donors to the health of the institution and confidence in its durability.

With the challenges that precipitated the SOU Resiliency Plan, the SOU Foundation Board of Trustees approved a massive change in its support structure for the university's Development and Alumni Relations programs. The decision effectively moved all fundraising-related expenses (including total compensation and service and supply budgets) underneath the SOU Foundation for the duration of the university's inaugural comprehensive campaign. This cannot be overstated: the agreement made by the foundation, as generous as it is, has a shelf life. At the time of this writing, the university's ambitious inaugural $100 million comprehensive campaign has reached an impressive $67 million in just five years. Based upon the campaign's current trajectory, it is not unreasonable to imagine the completion of the campaign in the next three years.

At that point, campus leaders will have an important decision to make. The success of the campaign indicates that continued donor support exists for the university. The SOU Foundation will continue to partner with the university to provide financial support for staffing; however, the university must ultimately retain financial responsibility for the enterprise. Successful development and alumni relations programs do not stop and restart. They continue by building upon their success by bringing more and more interested philanthropic partners into the fold. It is therefore critically important that the university prepare, and plan for, reinvesting in Development and Alumni Relations at the completion of the current campaign.

Auxiliary Enterprises

The SOU Vitality Plan acknowledges that our institutional transformation must be far more comprehensive than our administrative footprint and academic portfolio. The Option Path provided by Deloitte rightly recommended an analysis of all our auxiliary functions. We used that Option Path as a resource but expanded our view to look more comprehensively institution wide. Thus, the Vitality Plan proposes new fiscal models for Housing and Dining, Athletics, SOU Farm, Jefferson Public Radio, Schneider Museum of Art, and Higher Education Center in Medford.

HOUSING AND DINING

As articulated in Deloitte's Option Path, several initiatives in SOU Housing and Dining have already been implemented, which are projected to yield more than $1.1 million in savings annually. These initiatives include discontinuing grade point average (GPA) incentive housing remissions, filling unused housing capacity, and closing the gap between dining pricing and the cost of service. Service hours, menus, and approaches will likely evolve to better match student behavior.

INTERCOLLEGIATE ATHLETICS

Our goal with the SOU Vitality Plan is to move athletics away from dependence on transfers from the university's Education and General Fund. We acknowledge that for institutions like SOU, athletics typically depends on some type of institutional support for fiscal sustainability. Yet, our current challenge demands a shift in thinking. We also acknowledge the important benefits athletics brings to SOU. In addition to being the highest performing public institution in the National Association of Intercollegiate Athletics (NAIA) for six of the last eight years, SOU student-athletes compose 20% of the university's full-time equivalent student enrollment. They also retain, perform, and graduate at higher levels than the student body as a whole. Finally, student-athletes contribute to the university's myriad of backgrounds, origins, and perspectives.

Our challenge for athletics was to close a $1.5 million annual gap, which would greatly reduce the dependence on institutional funding. Philanthropic commitments for the next two years will total $1 million per year. The Vitality Plan will also include $454,000 in permanent cost reductions and a greater reliance on fundraising. Beginning in FY 2027, athletics will implement a new fiscal model with the requirement to be completed and fully self-sustainable by the start of FY 2029.

The chart below indicates the specific cost reductions that will complement the philanthropic support. These specific cost reductions will be implemented in FY 2027.

Athletics	Savings	Notes
Football Asst. Coach	$91,000	Eliminating 1 unclassified position
Men's Wrestling	$65,000	Philanthropic salary offset for head coach
Physical Education Activity fees	$35,000	Adjunct reductions
Pre-season meals	$20,000	Cost reduction
Pre-season housing	$30,000	Cost reduction
Team assessments	$113,000	Philanthropic offset
Targeted gifts	$1,000,000	Philanthropic offset (only thru FY 2029)
Remissions	$100,000	Reductions
TOTAL SAVINGS	**$1,454,000**	

SOU FARM

In Deloitte's Option Path, it was suggested that the SOU Farm become a self-sustaining enterprise. Founded in 2013 as a student-led initiative to foster sustainable farming practices and to provide hands-on experience for SOU students, it has grown in scope and impact. Its work now goes beyond SOU through a robust partnership with Rogue Valley Farm to School, which serves as southern Oregon's Regional Hub for Education and Procurement. Through this partnership, the SOU Farm is the site for garden education programs for more than 1,000 students from more than a dozen schools in the region. It is also serves as an important demonstration site for students from pre-school through fifth grade.

In addition, produce grown at the farm is provided to the SOU campus community, Ashland School District, and local Community Supported Agriculture (CSA) members. The 5-acre farm utilizes State funds to professionally manage the farm and its student workers, support community programs, and deliver hands-on research opportunities for students. Reductions in overall funding will require The Farm at SOU to transition fully to a self-support model by December 31, 2026. Self-support for The Farm at SOU will require collaborative efforts with regional non-profits and/or for-profit farming enterprises.

Farm	Impacted FTE	Classification	
Farm manager	2.00	Unclassified staff	
TOTAL SAVINGS			**$180,146**

JEFFERSON PUBLIC RADIO

The relationship between SOU and JPR extends well beyond half a century. We appreciate the partnership and acknowledge JPR's importance to the media environment and the region. As with all auxiliary functions, however, we understand the importance of decreasing its dependence on institutional resources. The Option Path from Deloitte recommended that JPR identify a different fiscal sponsor; instead, we have explored a path to reduce SOU support and maintain the relationship.

SOU will maintain the Federal Communications Commission (FCC) broadcast licenses that are essential for JPR to operate. SOU and the JPR Foundation will augment the Agreement to Exchange Services and Support executed in 2017 between the parties to outline steps to shift operational responsibilities for JPR from SOU to the Foundation. This will include hiring all new JPR employees under the JPR Foundation (JPRF) and outlining transitional steps that can be taken to optimize the efficient use of resources and comply with FCC regulations. As long as SOU remains the FCC licensee of JPR stations, JPR's executive director will remain an employee of SOU, ensuring SOU can independently manage JPR's FCC licenses. This obligation cannot legally be delegated to JPRF. SOU will fund 15% of JPR executive director's compensation to support this FCC legal obligation. The terms of all other existing agreements between SOU and the JPRF will remain unchanged, specifically related to JPR's continued occupancy of its studio facility built in 2018 and fully funded by JPRF. Based on JPR's projected FY27 budget, JPR will be 99.3% self-supported in FY2027.

JPR	Savings	Type
Executive Director	$162,617	Philanthropic offset via JPR Foundation
TOTAL SAVINGS	**$162,617**	

SCHNEIDER MUSEUM OF ART

The Option Path from Deloitte recommended that all entities housed within the academic areas, such as the Schneider Museum of Art, should cover direct and indirect costs through outside revenue and not draw on Education and General funds. While we recognize the museum's importance as an academic resource, its primary purpose is outward facing. The Museum of Art continues to be a recognized host for contemporary art work, and it has demonstrated philanthropic success through its Master Works on Loan program. As adopted in the Resiliency Plan, museum staff will remain 100% self-sustainable, saving roughly $350,000 annually.

HIGHER EDUCATION CENTER, MEDFORD

SOU maintains a strong, vibrant, and collaborative partnership with community colleges across the state and around the region. Our most significant partnership is with Rogue Community College, which remains the institution's largest community college feeder. Our two institutions have shared the RCC/SOU Higher Education Center in downtown Medford since September 2008. Current trends, along with closure of the Small Business Development Center in 2025, now allows for an updated partnership for usage of the HEC. The modified contract allows for additional use by RCC students and a larger share of cost responsibilities for informational technology, maintenance, and custodial services by our community college partner.

APSOU Provisional Plan Requirements

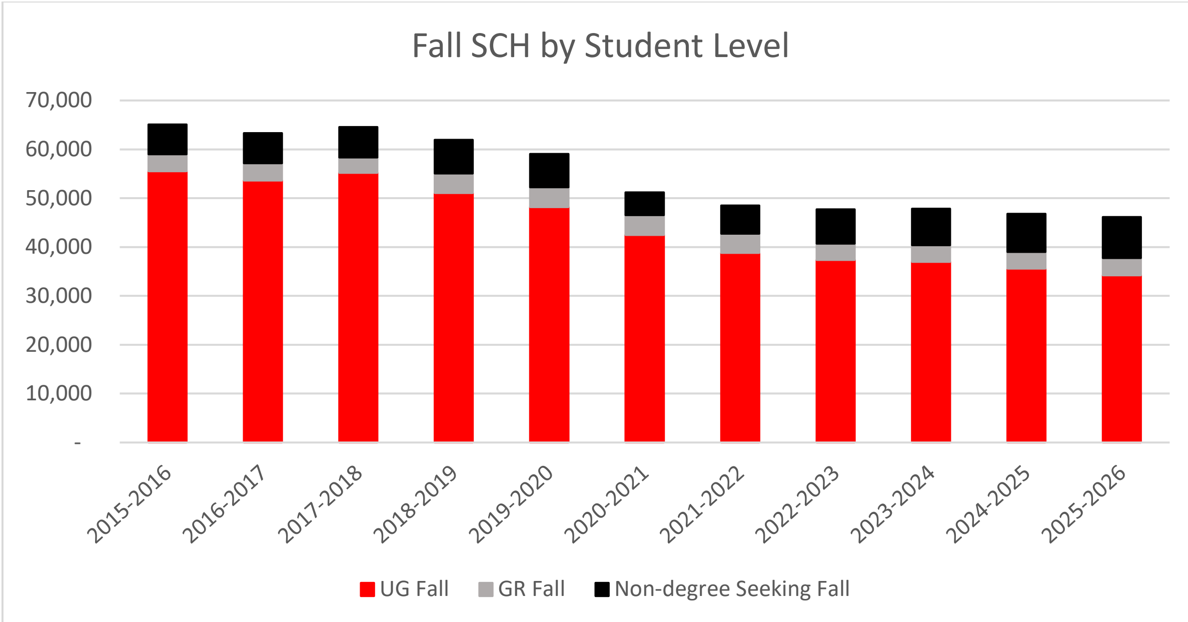
In accordance with the university's collective bargaining agreement with APSOU, and in recognition of specifications in Article XII, the following items are included as a part of this Provisional Plan.

Under the Provisional Vitality Plan, the following variables have been evaluated. These assessments reveal a continued state of exigency. As decisions for academic program changes were reviewed, each potential choice was evaluated using these factors:

a. ***Institutional guidelines and mission***: All decisions were made in alignment with a revised Southern Oregon University mission. When continued fiscal challenges persisted after the Resiliency Plan, the mission was revised to be more focused on place-based and experiential learning, and is based on the academic visioning workshops for faculty and students held in the 2025-2026 academic year.

b. ***University admission patterns, historical, current and projected***: All decisions were made in conjunction with the admissions patterns over the past 10 years, focusing specifically on variables from the past 3 years of program-specific data. Additionally, the projected impact of program changes on future enrollment was considered and included in the final assumptions for enrollment projections. For example, the goal of maintaining as many majors as possible through shared curriculum was deemed to be a better direction than simply eliminating the 10 lowest-enrolled programs of study.

Academic Year	Undergraduate Degree-seeking Students	Graduate Degree-seeking Students	Non-degree seeking students (i.e. ASC)
2015-2016	55,530	3,451	6,101
2016-2017	53,650	3,490	6,192
2017-2018	55,177	3,185	6,227
2018-2019	51,081	3,992	6,885
2019-2020	48,148	4,092	6,821
2020-2021	42,458	4,072	4,681
2021-2022	38,821	3,947	5,757
2022-2023	37,348	3,365	7,022
2023-2024	36,988	3,379	7,495
2024-2025	35,610	3,389	7,804
2025-2026	34,205	3,525	8,413
Total % Change	**38% Decline**	**2% Increase**	**37% Increase**



c. ***Program Chairs' and Deans' (previously the Directors') evaluations of the curriculum staffing needs for the next biennium***: Evaluation of staffing impacts reflects the inputs of multiple proposals from multiple constituents. The goal of pursuing 24-to-32 credits of common core in the Academic Cornerstones, along with shared courses including Methods & Inquiry, Practicum/Applied Learning, and University Integrative Capstone reflects the "Connected Learning" paradigm that will preserve the highest number of majors. While this transformation will require substantive curricular revisions, these workloads will be accounted for in the development of the implementation plan.

d. ***The number of sabbaticals, retirements and other personnel requests that require consideration for staffing***: All current sabbaticals are being honored as previously approved. As such, any back-fill needs for term-by-term faculty for teaching requirements will continue to be supported with this Provisional Vitality Plan. Further, sabbatical applications will continue to be accepted and reviewed in the 2026-27 academic year, but the approval of those applications may be delayed for up to two years. All other personnel requests will continue to be assessed based on the overall financial impact to the institution.

e. ***The dependence of other programs within the University on programs***: Each program proposal was evaluated in the context of the potential impact on other programs. All potential programming changes and submitted proposals were evaluated on these criteria:

- The evaluation process follows a strict "Fiscal Reduction First" logic. While our academic vision provides the direction for our rebuild, it does not alleviate our immediate budgetary constraints. Each proposal had to demonstrate credible, recurring savings beyond its academic or historical merit.

- We upheld accountability by ensuring this process was:

- **Disciplined:** Applying consistent, data-driven questions to every unit.
- **Clear-eyed:** Recognizing that outright eliminations were possibly required to prevent institutional failure.
- **Humane:** Making decisions that were defensible, transparent, and respectful of the colleagues who will remain to lead SOU into the future.

- To be considered viable, a proposal had to contribute a meaningful share of the $8M to $10M target for Academic Affairs. Evaluators needed to prioritize "Curricular Solutions" that leveraged maximizing efficiency.
- Proposal validation processes included these five structured data points:

Data Point	Evaluator Action
Eliminations	List all programs, majors, or certificates to be cut entirely
Redesigns	Verify plans for combined or reconfigured majors
Positions Cut	Count total faculty/staff positions eliminated (FTE)
Cash Savings	Confirm total annual, recurring savings in dollars
Timeline	Audit the specific dates for realizing cost savings

- Analyze Unintended Consequences

Fiscal Consequences
Red Flags: Potential for enrollment "free-fall"; loss of downstream revenue; stranded costs (e.g., specialized facilities like ceramics/sculpture buildings); or unresolved contractual obligations.

Cross-Program Impact
Red Flags: Elimination of prerequisites for remaining majors (e.g., how cutting Humanities or Math impacts the School of Education's secondary licensure).

Marketability
Red Flags: Loss of "student audience legibility." Evaluators must reject renaming recognized disciplines to generic titles (e.g., renaming "Theatre" to "Creative Industries") if it makes the program invisible to prospective students.

Regional Partnerships
Red Flags: Damage to the Rogue Valley ecosystem. Evaluators must specifically weigh partnerships, such as OSF, Lithia, Asante, etc.

<u>Workload Sustainability</u>
Red Flags: Proposals that support the current program/curricular complexity or even add to it, including the personnel needed to maintain the level of complexity

- Decision Filters: While these are decision aids rather than rigid algorithms, they required disciplined judgment.

    1. **Cornerstone Fit:** Does the program advance one of the Academic Cornerstones?

        - Bio-Regional
        - Health
        - Creative Arts & Industries
        - Civic Engagement
        - Applied Sciences
        - Professional Studies

    2. **Living Lab Fidelity: Does the program satisfy at least four of the six principles** (Place as Syllabus, Structural Mentorship, Work Produces Work, Time Follows Learning, Eliminating Structural Silos, and Human Equipping and Technology?

    3. **Student-Centric Streamlined Curriculum:** Does the major conform to the Key Principles for Every Academic Program?

    4. **Stewardship:** Is the program financially sustainable at realistic enrollment levels while serving the public mission?

- The "On the Clock" designation: Any program failing to meet at least three of these four filters is considered "on a clock" for redesign or sunsetting. This is not a mechanical dismissal but a mandate for programmatic reconfiguration or elimination within a defined window.

f. ***The ability of existing faculty to cover courses in other programs***: The synthesis of existing majors and minors will require substantive curricular revision. All majors and minors presented in this plan will pull directly from existing faculty expertise, revised programs of study based on many existing courses, and the creation of new shared courses across multiple disciplinary studies. Moving forward, faculty will be required to teach a wide breadth of content.

g. ***The possible reconfiguration of majors or programs of study***: This plan proposes the retention of academic offerings to 30 majors. This alternative to cutting to more majors will require all programs to meet the following expectations by Summer 2027:

- 30-Credit lower-division General Education model to reflect statewide model (i.e. return to “buckets”)
- Potentially add up to 15 upper division credits

- 24 -to- 32 credit common core in the Academic Cornerstone (6-8 shared courses in each area of study) to include:
  - Methods & Inquiry
  - Practicum/Applied Learning
  - University Integrative Capstone
- 60 -to- 80 (including common core listed above) major-specific core
- Elective credits, minors, etc. to attain 180 total credits to graduate
- Clear degree pathway documents for every major
- Clear transfer articulation pathways for every major
- Certificate Curriculum: Create/remove curriculum to meet industry-specific needs
- Stackable Pathways: Prioritize 3+1 and 4+1 models
- Clustering and Shared Cores: Adopt the School of Education model (merging MAT/MSEd cores) to reduce low-enrolled course rotations and maximize faculty loading across similar cohorts.
- Curricular flexibility: Move content online that is suitable for asynchronous delivery to focus limited in-person resources on high-impact applied and community-based learning.
- Academic Cornerstones are NOT tied to only the programs in their area for shared curriculum
- Generally, target minimum class sizes of 40 in lower-division lecture/hybrid courses
- Generally, target minimum class sizes of 20 of upper-division courses
- Quarterly Chairs Training sessions

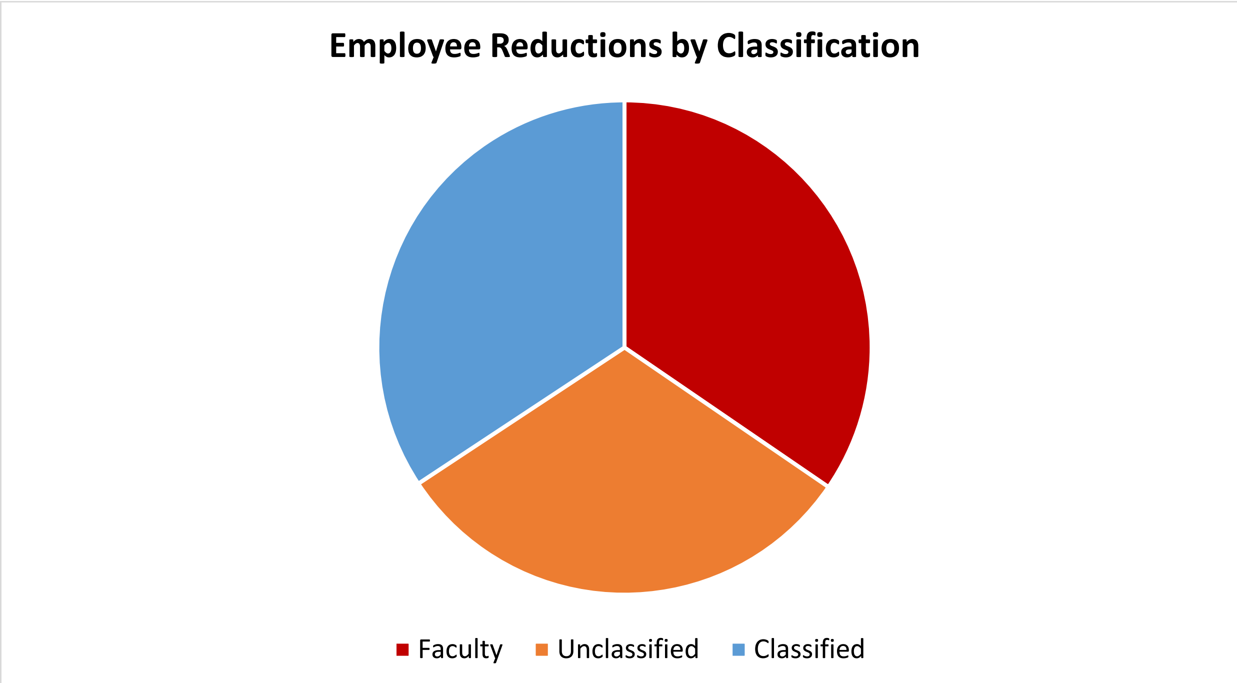
h. ***Balance between academic programs and other services***: In an effort to maintain more majors than outlined in the Deloitte plan, the Academic Affairs division proposes that all programs of study will follow the implementation plan to rework, revise, and recreate shared curriculum across disciplines. This approach, compared to eliminating the 10 lowest-enrolled majors, provides an opportunity to continue serving students through a wide range of academic programs with fewer total faculty. While total faculty numbers will decrease, non-academic programs are undergoing similar levels of cost savings outlined throughout the Provisional Vitality Plan.

Impact on Workforce

For nearly five consecutive years, SOU has endured painstaking reductions to balance its revenues and expenditures. Taken together, SOU FORWARD, the Resiliency Plan, and the Vitality Plan are marked by difficult but existentially necessary downsizing in order to live within our institutional means. In several public gatherings, we acknowledge that those reductions were not based on the caliber or contributions of any specific individual or groups of individuals. All of our colleagues who have lost their positions over the last several years were dedicated and committed and whose service was valued and respected by the institution. Those colleagues, in addition to our colleagues whose positions are identified for elimination in this plan, are contributing to the long-term ability of our institution to be of service for students now and well into the future.

University leaders are committed to helping all employees, regardless of whether they are departing or will remain on campus. We recognize that healing is needed in order for us to move forward in unison. To be sure, the emotional impact of these three plans requires an intentional focus on long-term emotional and cultural healing.

TOTAL REDUCTIONS: SOU FORWARD, RESILIENCY PLAN, VITALITY PLAN



	FACULTY	UNCLASSIFIED	CLASSIFIED	TOTALS
SOU FORWARD	27.03	24.75	30.05	81.83
RESILIENCY PLAN	28.00	28.00	14.00	70.00
VITALITY PLAN	22.67	20.45	22.50	65.65
TOTALS	**77.70**	**73.12**	**66.55**	**217.45**
	38%	**32%**	**30%**	**100%**

Projected Savings

The table below provides an overview of the anticipated savings to the General Fund and other institutional funds as a result of the Vitality Plan.

BY AREA	AMOUNT
Vitality Plan	
Academic Portfolio	$5,076,781
Student Affairs and Enrollment Management	$793,975
Administrative Footprint	$3,173,598
Dining Services	$1,100,000
Intercollegiate Athletics	$1,454,000
Farm at SOU	$180,146
Jefferson Public Radio	$162,617
Subtotal Vitality Plan Savings	**$11,941,117**
Resiliency Plan Cost Saving Measures Carryforward	
Planned Resiliency Plan Labor	$5,606,881
Planned Resiliency Plan Service & Supplies	$3,092,723
Unrealizable Resiliency Plan Savings	$462,052
TOTAL	**$20,178,669**

Revenue Opportunities

In addition to cost savings initiatives in this plan, the university must also consider revenue enhancement opportunities to provide a balanced long-term viability to the financial picture. The following are all items that must be considered in the near-to-middle term:

ENROLLMENT

In February 2026, the Board of Trustees authorized an investment in a contract to conduct highly targeted and sophisticated new student outreach. That process is underway. Along with a redesigned website expected to launch in later summer / early fall 2026 focused exclusively on recruiting prospective students, the initiatives should help the new student pipeline. The institution must also consider strategic investments of future surplus resources (in addition to building fiscal reserves) to marketing and recruitment activities.

RETENTION

The institution must engage in activities designed to increase first-year retention and overall retention rates. Both have traditionally hovered at levels that are better than many institutions but still well below where they need to be. An increase in overall retention will have a dramatic effect on the institution's long-term financial health. Retention efforts must address both the socialization aspect of the student experience (connectedness to other students and the broader community) as well as the financial aspect (exploring unique scholarship opportunities such as housing and dining assistance, or other similar non-tuition student needs)

HOUSING

A significant perennial weight on SOU's overall budget picture stems from the debt service to the student housing project that led to the creation of Raider Village. The Vitality Plan incorporates a reorganization of the university's debt service with the potential of state bonding authority. In the interim, the university plans to use Capital Improvement and Replacement dollars to fix the heating, ventilation, and air condition (HVAC) system in the Music Building. This plan with the debt service would yield an estimated $2.7 million annually in net positive cash flow for the university on a continuing basis.

OLDER ADULT LIVING COMMUNITY (OALC)

One of the four planks of the SOU FORWARD involved exploring revenue diversification opportunities. From that plan, one exciting opportunity that presented itself was the establishment of an older adult living community on the site of the former residential Cascade Complex. In 2025, Cascade Hall was razed with funding from the state, and a formal procurement process led to a potential partnership that was delayed because of external factors unrelated to SOU. In 2026, a renewed focus on the project resurfaced when it was announced that a tract in Ashland (which includes the SOU campus) may be included as a potential Opportunity Zone designation, which would open the door to increased outside funding opportunities for development projects (like the OALC), and likely reinvigorate the project as close to shovel-ready.

PARTNERSHIP WITH CITY OF ASHLAND

In early 2026, the City of Ashland had to vacate its City Hall facility because of structural complications. As the city explores what will likely be a multi-year rehabilitation of that building, there may be opportunities for SOU to partner with the city to locate many of its City Hall offices and spaces to the campus. Consideration must be given for public access (including parking) and office space, in addition to city council meeting and gathering spaces. This may offer a benefit both for city officials and the university.

LA CLINICA

SOU enjoys a prosperous partnership with La Clinica, a non-profit health care provider, to operate the university's Student Health and Wellness Center. With recent changes to the Ashland Community Hospital and the overall access to health care opportunities in the region, there may be an opportunity to expand La Clinica's footprint on the campus, which would also allow it to offer services to SOU faculty and staff in addition to students, and perhaps even to local community members. The increased space requirement could generate a revenue stream for the institution while expanding health care access for the region. La Clinica has expressed interest in an enhanced partnership, and SOU should consider it as soon as practical.

ACADEMIC CALENDAR CONSIDERATIONS

Several inputs from the campus community, most notably including the Academic Portfolio Work Group, proposed that the university consider moving the academic calendar to more closely align with colleges and universities organized by a semester structure (which account for most institutions in the country). An example calendar could still utilize terms, but organized differently (such as starting 10-week terms in mid August, early January, and mid to late March, with extended winter and spring breaks available for intensive synchronous or asynchronous programming). This also would open the possibility for five-week block scheduling, which could unlock academic cornerstone experiential learning. A new calendar could become an attractive alternative for Oregonians and contribute to increased tuition revenue. We acknowledge the desire to gather more information to create a cost-benefit analysis but strongly suggest a university wide exploration of the topic.

Conclusion

As challenging as this process has been, we know that there are still likely to be future challenges to the landscape. State economists have already predicted burdens to state agencies to help fix assumptions made about pension and medical packages over the last few decades that have not panned out. This means that there are still headwinds that we will likely have to navigate as an institution. This plan will position Southern Oregon University for that navigation.

Appendix A: Community Engagement

How Public and Campus Feedback Shaped the Final Plan

A cross-reference of Vitality Plan recommendations to the community, student, faculty, and staff feedback that informed them.

PURPOSE

During the development of the Vitality Plan, Southern Oregon University invited students, faculty, staff, alumni, and community partners to contribute ideas. The venues for collecting these contributions were through two volunteer working groups, facilitated student planning sessions, and an always-on online recommendations portal, as well as a number of stand-alone proposals submitted directly to the university.

This appendix demonstrates that those contributions were heard and incorporated. The intent is transparency: to show the public, in a single place, that the final plan is "a culmination of campus and community inputs" reflecting "a deep review, understanding, and appreciation for all of the inputs received."

REFERENCE LIST OF FEEDBACK DOCUMENTS

The following fourteen feedback sources informed the Vitality Plan. Each is assigned a reference number (F1–F14) used throughout the appendix and the summary matrix. *NOTE: This is not an exhaustive list, but rather a sample to demonstrate how campus stakeholders influenced the plan's development.*

F1 — Online Vitality Recommendations Portal: Summary and Raw Data (May 27, 2026)

The university's always-on public feedback portal captured 58 unique submissions across four stakeholder groups: Students (17%), Faculty (25%), Staff/classified & unclassified (33%), and Community/alumni, partners, visitors (19%). Where this document is cited below, the specific stakeholder group is noted in parentheses.

F2 — Academic Portfolio Vitality Working Group Proposal (May 31, 2026)

The recommendations of the faculty/staff working group charged with reshaping the academic portfolio proposes a single Dean of Faculty model, a 'Communiversity' place-based identity, shared/consolidated core curricula, streamlined degree pathways, a reinvented academic calendar, and expanded regional and Tribal partnerships.

F3 — Administrative Footprint and Back-Office Working Group Proposal (May 25, 2026)

Recommendations of the working group charged with the non-academic administrative footprint covers Business Services, IT (including Banner sunset), Facilities, Campus Public Safety (CPS), HR, Budget/Institutional Research (IR), shared-services and consortium models, and a post-graduate work program.

F4 — Student Vitality Planning Sessions Report (May 22, 2026)

The synthesis of two facilitated student workshops prepared by the Assistant Vice President (AVP) of Student Affairs & Dean of Students organizes student input into five strategic pillars and a reduce / consolidate / eliminate / redesign framework, with specific concepts for advising, general education, affordability, and regional partnerships.

F5 — The Bioregional University of Applied Practice White Paper (May 2026)

A community/industry white paper proposes that SOU organize its retained programs around a unifying bioregional, applied, AI-aware strategic identity built on a set of cross-disciplinary 'anchors,' while still meeting the $20M savings target.

F6 — Music Department Workgroup Ideas

The music faculty brainstorming document (explicitly non-binding ideas pending a faculty vote) proposes consolidation of music degrees, online/hybrid delivery, migration of audio/production work toward Emerging Media & Digital Arts, scholarship-fund consolidation, and a conservatory model.

F7 — Ideas for the Theatre Department

An advocacy and growth proposal for the Theatre program argues against faculty-line cuts and outlines revenue expansion through camps, certificates, professional/workforce training, and recruitment.

F8 — SOU Music Program Curriculum Proposal (community member)

A community member proposes to refocus the Music program on practical, industry-centric, conservatory-style training (modeled on AMDA/CalArts), with reduced theory/history, performance and technology emphasis, and collaboration with the Theatre Department.

F9 — Proposal for a Regional Cooperative Dining and Procurement Model

This proposal explores a regional cooperative dining and food-procurement model leveraging local restaurants, Rogue Valley farms, existing culinary staff, and partners such as Rogue Valley Farm to School.

F10 — Public Data Center Colocation Facility Proposal (May 18, 2026)

This proposal recommends sharing data-center infrastructure and costs by co-locating SOU servers with another public entity (e.g., Ashland School District or Rogue Community College), and/or leasing SOU data-center space as revenue.

F11 — SOU / La Clinica / City of Ashland Partnership Opportunity (May 20, 2026)

A community partnership concept proposes to expand the SOU/La Clinica Student Health & Wellness Center into a regional healthcare and health-professions training hub, with behavioral-health workforce development and possible relocation to Britt Hall.

F12 — The Future is at SOU — Creative Arts, Climate Action & Sustainability Innovation Initiative

This community proposal recommends connecting SOU’s at-risk creative-arts and sustainability programs into an interdisciplinary, community-facing institute with certificates, consulting, and regional partnerships.

F13 — The SOU Honors College of the Siskiyous

This proposal reimagines the Honors Program as a place-based 'Honors College of the Siskiyous,' with a streamlined 42-credit honors general-education curriculum, a Native American Studies thread, experiential 'Take the Lead' projects, and a low/no-cost endowed-chair governance model.

F14 — ASSOU Student Townhall with the President and Provost (June 3, 2026)

A student town hall hosted by the Associated Students of Southern Oregon University (ASSOU) with the President and Provost generated student ideas, including consolidation of lower-division courses; more flexible and streamlined student pathways; reducing time to degree completion; artificial-intelligence governance, ethics, and usage; and a human-centered approach to education.

SECTION-BY-SECTION CROSS-REFERENCE

Each entry below pairs a recommendation from the Vitality Plan with the feedback document(s) in which the corresponding idea appears. Citations use the reference numbers from the list above.

1. An Inclusive, Transparent Process

The plan's Strategy and Approach describes two working groups (academic portfolio and administrative footprint), facilitated student dialogues, and an always-on feedback portal whose outputs were reviewed and incorporated. Those very channels are the feedback documents catalogued here.

- **Two volunteer working groups — one on the academic portfolio, one on the administrative footprint** — *Reflected in: F2 (Academic Portfolio Working Group); F3 (Administrative Footprint Working Group)*
- **Facilitated dialogues with student volunteers** — *Reflected in: F4 (Student Vitality Planning Sessions)*
- **An always-on feedback portal open to all campus and community contributors** — *Reflected in: F1 (Recommendations Portal — all groups)*
- **Genuine respect for, and a deep review of, all contributions; concern that community voices be heard** — *Reflected in: F1 (Community — 'lack of focus on the community'; frustration about prior input not acknowledged); F4*

2. A Distinctive Identity: Becoming "Undeniably Distinctive"

The plan's conclusion that SOU "cannot survive as a generic public regional university" and must instead become distinctive, leaning into place, mirrors a recurring theme across the feedback.

- **SOU must build from its distinctive strengths rather than competing on scale; 'cannot cut its way to greatness'** — *Reflected in: F1 (Students & Faculty — lean into distinctiveness: small classes, faculty relationships, regional/outdoor identity); F4 (preserve distinctive identity)*
- **Stop solving 21st-century challenges with 20th-century systems; pursue a frame-breaking, place-based model** — *Reflected in: F5 (designing 'backwards from the future,' bioregional applied identity); F2 ('Communiversity' place-based model)*
- **Reject a 'generic online institution'; the valley is a competitive edge to lean into** — *Reflected in: F1 (Staff & Faculty — balance online growth with place-based identity)*

3. Mission and Vision

The proposed mission (Rogue Valley as classroom, mentorship as method, experiential work as curriculum) and vision (small by choice, distinctive by design, rooted in place, producing graduates with capacities no machine can replicate) draw directly on feedback themes.

- **Place / the Rogue Valley as the pedagogy (bioregional, applied, experiential)** — *Reflected in: F5 (bioregional applied lens); F2 (place-based 'Communiversity,' co-op experiential model); F4 (place-based, experiential learning); F13 ('Rooted in Place')*
- **Mentorship and small-scale, known-by-name education as a premium asset** — *Reflected in: F2 ('College of Community & Belonging,' small classes as a premium asset); F1 (small classes & faculty relationships); F4 (protect advising and faculty/student connection)*

- **Human capacities that AI cannot replace as the graduate's value proposition** — *Reflected in: F5 (AI as the 'missing variable'; equip graduates to use AI); F4 (protect distinctly human supports); F14 (human-centered education)*

4. Community Connectedness

The plan's commitment to operationalize community connectivity — tying academic and student activity directly to regional businesses, agencies, and organizations — echoes a strong community-engagement thread in the feedback, including several stand-alone partnership proposals.

- **Engage the community directly and bring outside partners 'to the table'** — *Reflected in: F1 (Community — local business/arts/innovation working groups; 'bring at least $2M from partnerships'); F4 (community-integrated campus model)*
- **Concrete community partnership proposals received and reflected in this direction** — *Reflected in: F9 (regional cooperative dining/procurement); F11 (La Clinica health-professions hub); F10 (shared public data center); F12 (creative-arts & sustainability institute)*
- **Regional employers engaged as strategic partners (e.g., Lithia, Harry & David, Asante, Providence, Medford School District)** — *Reflected in: F1 (Community — bring regional employers into planning); F4 (regional employer pipelines)*

5. Streamlined Degree Pathways and Flexible Options

The plan's initiatives for streamlined pathways to degree completion in every discipline closely track student, staff, faculty, and working-group recommendations.

- **Degree-in-3, 3+1 and 4+1 accelerated and stackable models; reduce time to degree completion** — *Reflected in: F2 (degree-in-three); F1 (Faculty/Staff — accelerated formats, stackable graduate certificates); F14 (streamlined pathways; reducing time to degree completion)*
- **Streamlined / shared core curricula across majors; consolidate lower-division courses** — *Reflected in: F2 (combine core classes — research methods, statistics, practicum; shared cores); F1 (Faculty — interdisciplinary departments, streamlined majors); F4 (interdisciplinary consolidation); F14 (consolidation of lower-division courses)*
- **More flexible student pathways and options** — *Reflected in: F1 (Staff/Faculty — hyflex, accelerated, flexible delivery); F4 (flexible/hybrid models); F14 (more flexible student pathways)*
- **Curricular flexibility — move suitable content online/asynchronous; flipped-classroom focus** — *Reflected in: F1 (Staff — hyflex campus; Faculty — flipped/hybrid; the self-directed online curriculum suggestion); F6 (online/hybrid delivery)*
- **Adapt General Education to the statewide pattern (return to GE 'buckets'/leverage Associate of Arts Oregon Transfer (AAOT) and ease pathway navigation** — *Reflected in: F2 (simplify GE on the AAOT model); F1 (Faculty — scale back gen ed); F4 (general-education redesign)*
- **Clear degree-pathway documents and transfer articulation for every major** — *Reflected in: F1 (Students — written assurance of required courses/advising); F2 (AAOT-aligned seamless transfer); F4 (increased transfer flexibility)*

6. Human-Connected Approach to Technology and AI

The plan's emphasis on human connection alongside intentional engagement with AI reflects both enthusiasm for, and caution about, technology in the feedback.

- **Expose students to AI and equip them to engage, adapt to, and design emerging technologies; address AI governance, ethics, and usage** — *Reflected in: F5 (position graduates to wield AI tools); F2 (AI-literacy component paired with human-to-human interaction); F14 (AI governance, ethics, and usage)*
- **Celebrate human connection as central to education alongside technology** — *Reflected in: F5; F2; F14 (human-centered education)*
- **Use AI/data tools thoughtfully for advising and operations, with appropriate caution** — *Reflected in: F1 (Faculty — AI-supported advising); F3 (measured discussion of AI's value and limits in operations)*

7. A Leaner Academic Structure — Single Dean of Faculty and Chairs-Led Consultation

The plan replaces the multiple-dean model in favor of a single Dean of Faculty reporting to the Provost and working directly with department chairs. This is one of the most directly sourced recommendations in the feedback.

- **Replace the multiple-dean model with a single 'Dean of Faculty' reporting to the Provost, working directly with chairs** — *Reflected in: F2 (explicit single Dean of Faculty recommendation); F3 (Dean of Faculty; eliminate deans)*
- **Reduce academic administration / deans and restore faculty leadership closest to students** — *Reflected in: F1 (Faculty — 'Eliminate Deans and SSCs; downsize academic administrators); F4 (reduce middle-management layers)*
- **Eliminate structural silos through a flatter, more agile structure that can pivot programs quickly** *— Reflected in: F2 (curricular agility; remove multi-year approval barriers); F1 (Faculty — interdisciplinary, de-siloed structure)*

8. The Rogue Valley Living Laboratory (Six Principles)

The Living Laboratory pedagogical model — place as syllabus, structural mentorship, work-produces-work portfolios, a flexible calendar, eliminated silos, and human-equipping with technology — synthesizes several feedback streams.

- **Place is the syllabus; bioregional, applied learning across every program** — *Reflected in: F5 (bioregional applied practice; white paper place-based model, also named in F1 Faculty input); F2 (place-based, regionally responsive)*
- **Mentorship is structural; portfolios of public-facing work as the real transcript** — *Reflected in: F13 (experiential 'Take the Lead' projects, senior portfolio); F2 (mentor where it matters; transdisciplinary capstones)*
- **Time follows learning — flexible calendar with intensive/immersive blocks** — *Reflected in: F2 (5-week modular block scheduling; reinvented academic calendar); F1 (Faculty — accelerated 5-/8-week sessions, Old Dominion model)*
- **Structural silos eliminated through interdisciplinary, shared work** — *Reflected in: F1 (Student — umbrella Social Science structure; Faculty — interdisciplinary departments); F5 (re-mixable cross-disciplinary anchors)*
- **Human-equipping and technology — cultivate judgment, creativity, ethics, plus AI fluency** — *Reflected in: F5; F2 (human-to-human plus AI literacy)*

9. Required Key Principles for Every Academic Program

The required program principles — class-size management, stackable/accelerated pathways, shared cores, certificate redesign, and flexible delivery — track the working-group and portal recommendations.

- **General principles of class-size management with holistic evaluation** — *Reflected in: F1 (Faculty — concern that an 18-student minimum was too high; plan responds with a holistic, exception-aware approach); F2 (larger shared sections, split-level courses)*
- **Certificate curriculum redefined for employer-recognized, industry-specific skills** — *Reflected in: F1 (Students/Staff — stackable graduate certificates, employer cohorts, Credit for Prior Learning); F2 (workforce-aligned credentials)*
- **Clustering and shared cores to reduce low-enrolled courses** — *Reflected in: F2 (consolidate duplicative courses; shared cores); F4 (academic-portfolio consolidation); F14 (consolidation of lower-division courses)*
- **Quarterly chairs training and chairs-led academic decision-making** — *Reflected in: F3 (chairs/directors given budget tools and accountability); F2 (chairs work directly with the Dean of Faculty)*

10. The Academic Cornerstones

The plan organizes the portfolio around six Academic Cornerstones (Bio-Regional, Health, Creative Arts & Industries, Civic Engagement, Applied Sciences, Professional Studies). The structure of unifying, cross-disciplinary 'anchors' was explicitly proposed in the feedback.

- **Organize programs as cross-disciplinary cornerstones rather than siloed departments** — *Reflected in: F5 (the five 'Anchors': Applied Technology, Applied Enterprise, Applied Bioregional Ecology, Applied Creative Economy, Applied Human Services)*
- **Connect creative arts, sustainability, and civic/community engagement into integrated pathways** — *Reflected in: F12 (interdisciplinary creative-arts + climate/sustainability ecosystem)*

11. Program Portfolio Decisions (Retentions, Reconfigurations, and Sunsets)

Specific program decisions in the plan align with named recommendations in the feedback. Several retentions reflect direct community and faculty advocacy.

- **Music major retained but streamlined; Music Industry & Production sunset; creative pathways preserved via EMDA and digital cinema** — *Reflected in: F6 (consolidate music degrees; migrate audio/production toward EMDA); F5 (music audio/production migrate into EMDA); F8 (industry-centric conservatory refocus); F1 (Faculty — merge MIPS/vocal toward musical theatre)*
- **Pre-nursing students given a permanent home in the new Biology & Chemistry department** — *Reflected in: F1 (Faculty — detailed proposal to house Pre-nursing in Biology & Chemistry)*
- **Financial Mathematics sunset; resources concentrated in Mathematics, Computer Science, Data Science, Applied Economics** — *Reflected in: F1 (Faculty — preserve shared upper-division quantitative infrastructure; 'Computer and Data Science' structure); F5 (Math retained as a service unit; Economics folded into Applied Enterprise)*
- **Gender, Sexuality & Women's Studies (GSWS) retained as a standalone minor** — *Reflected in: F1 (Faculty — detailed case to retain GSWS in a modified, financially sustainable form)*

- **Native American Studies retained as a standalone minor** — *Reflected in: F1 (Students — 'Do not cut Native American Studies' (NAS)); F13 (Native American Studies thread/certificate); F4 (Native American-serving institution exploration)*
- **Social Science programs consolidated into one department (Criminology, History, Sociology/Anthropology with GSWS/NAS minors)** — *Reflected in: F1 (Student — umbrella 'Social Science' degree; Faculty — interdisciplinary social-science foundation)*
- **Human Service degree sunsets, and focus on a new Pre-Counseling certificate; Clinical Mental Health Counseling (CMHC) and behavioral-health pathways retained** — *Reflected in: F1 (Faculty — grow CMHC, community clinic, behavioral-health pathways); F5 (Applied Human Services anchor); F11 (behavioral-health workforce development)*
- **Theatre retained (Theatre Production & Design; Master's in Theatre)** — *Reflected in: F7 (Theatre growth/anti-cut proposal); F8 (Theatre collaboration); F1 (Community — preserve theatre as a cultural anchor)*

12. Student Affairs, Advising, and Enrollment Services

The plan centralizes advising, reduces and cross-trains Student Success Coordinators, and refocuses enrollment resources — closely matching staff, faculty, and student recommendations.

- **Centralize advising and cross-train across SSCs, faculty, TRiO, University Coaching and Mentoring (UCAM,) Bridge, and first-year support** — *Reflected in: F1 (Staff — centralize academic support, cross-train advising teams; Faculty — reduce SSCs); F4 (centralized professional advising model / 'Student Success Center'); F3 (shift more advising to faculty)*
- **Move SSCs to a centralized model with equitably distributed caseloads** — *Reflected in: F1 (Staff — end advising silos/duplication); F2 (reduce duplication)*
- **Youth Programs moves toward self-sustaining auxiliary; build recruitment pipelines via early-college and summer pathways** — *Reflected in: F2 (expanded summer programming; high-school credit pathways); F1 (Staff — UNCSA-style high-school senior program; on-site charter school pipeline)*

13. Administrative Footprint and Back-Office Reorganization

The plan's reorganization of Business Services into a Business Intelligence Office, IT restructuring, Service Center elimination, shared-services exploration, and software contract elimination tracks the Administrative Footprint group and portal feedback in detail.

- **Reorganize Business Services around data integrity, analysis, and reporting (Business Intelligence Office)** — *Reflected in: F1 (Staff — use predictive analytics/data for scheduling; regulate irregular registrations); F3 (push budget ownership to departments; OpenLedger tool); F4 (institutional efficiency)*
- **IT restructuring (dual CIO/CISO position; prioritize cybersecurity and client services; leaner staffing)** — *Reflected in: F3 (consolidate IT management; outsource select functions; student workers)*
- **Eliminate the Service Center and redistribute its functions across the university** — *Reflected in: F3 (outsource/remove the Service Center; disperse functions back to departments)*

- **Explore shared/consortium services with other Oregon universities (EOU, WOU)** — *Reflected in: F3 (anchor/consortium model; shared HR/IT/legal with partners); F1 (Faculty — shared services, RCC partnership emphasis)*
- **Eliminate Banner-related software contracts (>$1M)** — *Reflected in: F3 (sunset Banner — ~$1.2M savings)*

14. University Advancement and Philanthropy

The plan's continued reliance on philanthropy and the SOU Foundation, and its commitment to reinvest in development, reflect donor-focused suggestions in the feedback.

- **Use donor and Foundation support to sustain ongoing program operations (e.g., annual unrestricted gifts)** — *Reflected in: F1 (Students/Community — donors fund ongoing operations for music, athletics, arts); F8/F6 (music philanthropy and scholarship-fund consolidation)*
- **Focus the SOU Foundation on new opportunities such as endowed chairs** — *Reflected in: F2 (endowed faculty/chairs); F13 (endowed chair of Honors)*

15. Auxiliary Enterprises

The plan proposes new fiscal models for Housing & Dining, Athletics, the SOU Farm, JPR, the Schneider Museum, Youth Programs, and the Medford Higher Education Center — areas addressed across the feedback.

- **Housing & Dining: pricing/efficiency changes and community-integrated dining models** — *Reflected in: F9 (regional cooperative dining & procurement model); F1/F4 (dining and auxiliary partnerships); F2 (student-run dining)*
- **Athletics moves toward self-sustainability via cost reductions and philanthropy (e.g., graduate-assistant coaching)** — *Reflected in: F1 (Students — protect athletics but fund via donors; student-coach intern program; eliminate Assistant Director, Sports Information)*
- **SOU Farm transition to a self-support auxiliary with regional non-profit/for-profit partners** — *Reflected in: F9 (Rogue Valley Farm to School partnership); F1 (Community — Rogue Valley Food System partnership); F12 (sustainability programming)*
- **Higher Education Center, Medford — updated, expanded partnership with Rogue Community College** — *Reflected in: F1/F4 (prioritize RCC partnerships); F10 (RCC as a shared-infrastructure partner)*

16. Workforce Reductions Handled with Compassion

The plan's emphasis on achieving reductions through vacancies, voluntary measures, and retirements — and its focus on dignity and healing — reflects 'people-centered' suggestions in the feedback.

- **Prioritize voluntary separations and early-retirement incentives before involuntary layoffs** — *Reflected in: F1 (Staff — voluntary separation, early-retirement/buyout incentives, shared reductions); F2 (retirement-based line reductions; extend health insurance to incentivize early retirement)*
- **Consider flexible models (reduced contracts, 10-month operations, remote/reduced-hour options)** — *Reflected in: F1 (Staff — 10-month operations, remote-work-for-pay-reduction, 32-hour week for staff-students)*

- **Center dignity, morale, and long-term cultural healing** — *Reflected in: F1 (Staff — compassion and choice in the process); F4 (protect community and belonging)*

17. Facilities Footprint and Shared Responsibility

The plan's smaller facilities footprint, shared responsibility for campus facilities, and debt restructuring align with feedback on space, buildings, and operating costs.

- **Shrink the physical footprint; consolidate, sell, lease, or repurpose underused buildings and land** *— Reflected in: F1 (Community/Faculty — sell/lease land and buildings; reduce the 175-acre footprint); F2 (sell/rent buildings; City of Ashland as a renter); F3 (reduce buildings in use; close campus one day/week)*
- **Share facilities/services and explore co-location to reduce costs** — *Reflected in: F10 (shared public data center / lease SOU data-center space); F3 (shared FMP services with City of Ashland & ASD)*

18. Transparency and Accountability

The plan's guiding principle of transparency, and departmental accountability for results, reflect repeated calls in the feedback.

- **Publish transparent progress reporting (savings, enrollment, retention, service levels, risks)** — *Reflected in: F1 (Students/Community — public dashboard and monthly reporting); F4 (transparency & accountability pillar); F3 (make the process public)*
- **Hold departments accountable for measurable academic and financial objectives** — *Reflected in: F1 (Students — set/track objectives by department; Staff — data-driven accountability); F3 (departments need 'skin in the game')*

PROPOSALS RECEIVED AND HELD FOR FUTURE CONSIDERATION

Consistent with the plan's stated practice of placing promising ideas that did not yet show immediate recurring savings into a 'parking lot' for future consideration, the following community and campus proposals were received and reviewed. Several remain under active exploration as future potential partnerships (for example, healthcare, dining, shared services, and data-center collaboration).

- **Merger or system-level restructuring** — *Reflected in: F1 (Students/Community — possible merger with PSU; a California-style UC system for Oregon; specialized statewide campuses)*
- **On-site community charter school as a teaching lab and pipeline** — *Reflected in: F1 (Staff)*
- **Shared public data center / co-location with ASD or RCC** — *Reflected in: F10*
- **SOU/La Clinica/City of Ashland health-professions hub (Britt Hall)** — *Reflected in: F11*
- **Creative Arts, Climate Action & Sustainability Innovation Institute** — *Reflected in: F12*
- **Honors College of the Siskiyous (expanded model)** — *Reflected in: F13*
- **Centralized SOU call center; Native American-Serving Institution designation; non-profit banking/postage savings** — *Reflected in: F1*

SUMMARY MATRIX

A dot (●) indicates that the feedback document raised an idea reflected in the corresponding element of the Vitality Plan. Document numbers F1–F14 correspond to the Reference List above.

Vitality Plan element	F1	F2	F3	F4	F5	F6	F7	F8	F9	F10	F11	F12	F13	F14
Inclusive, transparent process	●	●	●	●										
Distinctive, place-based identity	●	●		●	●									
Mission & vision (place, mentorship, experiential)	●	●		●	●								●	●
Community connectedness & partnerships	●	●		●					●	●	●	●		
Streamlined / accelerated degree pathways; time to degree	●	●		●									●	●
General-education redesign / consolidate lower division	●	●		●										●
Flexible/online/hybrid delivery & flexible pathways	●			●		●								●
Human-connected approach to AI (governance, ethics, usage)	●	●	●		●									●
Single Dean of Faculty / chairs-led structure	●	●	●	●	●									
Living Laboratory / experiential portfolios	●	●			●								●	
Academic Cornerstones / anchors					●							●		
Music streamlined; MIPS sunset; EMDA pathways	●				●	●		●						
Pre-nursing into Biology & Chemistry	●													
Financial Math sunset; Math/CS/Data consolidation	●				●									
Retain GSWS minor	●													
Retain Native American Studies	●			●									●	
Theatre retained	●						●	●						
Centralized advising / fewer SSCs	●	●	●	●										
Business Intelligence / data-driven operations	●		●	●										
Eliminate Service Center; IT restructure			●											
Shared services / consortium (EOU/WOU/RCC)	●		●							●				
Banner software elimination			●											
Philanthropy / endowed chairs	●	●				●		●					●	

Vitality Plan element	F1	F2	F3	F4	F5	F6	F7	F8	F9	F10	F11	F12	F13	F14
Community-integrated dining model	●	●		●					●					
Athletics self-sustainability	●													
SOU Farm self-support / regional partners	●								●			●		
HEC Medford / RCC partnership	●			●						●				
Voluntary, compassionate workforce reduction	●	●	●											
Reduce facilities footprint; sell/lease space	●	●	●							●				
Transparency & departmental accountability	●		●	●										

Legend: F1 Recommendations Portal · F2 Academic Portfolio WG · F3 Administrative Footprint WG · F4 Student Planning Sessions · F5 Bioregional University White Paper · F6 Music Dept Workgroup · F7 Ideas for Theatre · F8 SOU Music Curriculum Proposal · F9 Regional Cooperative Dining · F10 Public Data Center · F11 La Clinica Partnership · F12 The Future is at SOU · F13 Honors College of the Siskiyous · F14 ASSOU Student Townhall

Contingency Planning

Vitality Plan Contingency Options

We recognize that for a plan with all the complexities of the Southern Oregon University Vitality Plan, uncertainty in implementation carries a substantial amount of risk. The university intends to mitigate this risk as much as possible through monthly progress checks and financial updates, the utilization of a dedicated project manager in consultation with state government, and the development of a thorough and detailed implementation plan.

Even with the risk mitigation items above, we recognize the need for additional contingency options to weather unforeseen circumstances or additional headwinds. The following options are not currently included as items in the SOU Vitality Plan but can be considered if needed over the next twelve months as plan progress is monitored and evaluated.

GENERAL INSTITUTIONAL CONTINGENCIES

If enrollment falls materially below budget, and planned cost savings are insufficient, the university will implement contingency measures to preserve cash solvency, maintain essential academic and student services, and protect long-term institutional stability.

Actions may include further restrictions and additional spending controls, hiring and travel restrictions, requesting the use of available board-restricted reserves, contract renegotiations, and other cash-management measures. The university may also consider temporary furloughs, reduced schedules, additional separations, position reductions, or other personnel actions consistent with applicable law, board policy, labor agreements, and shared governance.

The university may also seek bridge funding or liquidity support through state treasury, philanthropic, grant-related, or other legally available sources. All actions will prioritize instructional continuity, student success, payroll and debt obligations, regulatory compliance, and the university's public mission.

SHORT-TERM BRIDGE FUNDING OPTION

Recognizing the volatility and sensitivity of enrollment on the budget for SOU, the Vice President of Finance and Administration has approached outside entities regarding the potential for short-term bridge funding. Two different organizations, one public and one private, have indicated that they would be available to help SOU in the short-term if bridge funding is needed to fill a gap of 60 days or less before additional state funding becomes available. SOU does not anticipate needing this emergency funding, considering the one-time funding provided by the state during the 2026 General Session through the Emergency Board process, but has these connections in place if needed.

THIRD PARTY BACK-OFFICE FUNCTION OPTION

The Option Path recommendations by Deloitte presented several options for savings in the administrative footprint of the institution. One involved the use of an institutional partner provider (likely one of the state's large universities), whereby a fee for service would be instituted, most current SOU Staff would be eliminated, and a smaller contingent would be hired by the partner institution. Another option would institute a consortium model for service delivery, likely with similar institutions such as the other Technical and Regional Universities. This would have similar effects on current staff but would require the navigation of complex bureaucratic hurdles and according to Deloitte would likely require 12-18 months to implement, time that the current environment makes challenging at best.

The SOU Vitality Plan, for many of the institution's back-office functions, incorporates a self-generated staff reduction plan, which aims to achieve similar (or often higher) cost savings than the first two options, but puts many areas in a minimum acceptable service level for the university, and challenges every functional area to prioritize its workflows. If the new Vitality Plan-initiated service level is deemed unacceptable, or if additional savings must be achieved, a contingency option could utilize the third option offered by the Deloitte study.

The third option incorporates an alternative approach to back-office functions at the university using a third-party provider. The University President and Vice President of Finance and Administration held multiple informational meetings with a prominent national firm. The firm is currently preparing a proposal that would create a partnership for several functional administrative areas. To be clear, this option would involve the elimination of significant numbers of SOU staff and must be considered carefully before implementing. But if needed, it would likely generate additional savings.

ATHLETIC PROGRAMMING REDUCTION OPTION

The SOU Vitality Plan moves the university's athletic program away from dependence on significant Education and General Fund transfers for financial sustainability. The Plan incorporates a mix of cost reductions, revenue enhancements and philanthropic donations. While the donations are greatly appreciated, we recognize that they are time bound, extending out until summer 2029. SOU Athletics is planning on incorporating a new model of cost management and fundraising targets for each program.

That transition is expected to start as soon as possible, understanding that it may take time to incorporate the changes and build the donor base needed to establish new baselines for funding. If at any time during the next two years it appears as if the targets are not likely to be met, then difficult decisions will need to be made regarding specific athletic program reductions and possibly program eliminations. Program reductions and eliminations would achieve cost-savings but would also accompany a likely loss of students and student-generated revenue.

Financial Forecast

Discussion of Implementation Plan

Vitality Plan Implementation Schedule

Fiscal Year	Month	Activity	Expected Outcome
	June 2026	• Faculty and staff reductions • Legislative E-Board meeting	• Elimination of 3 faculty and 7 staff positions • Reception of $6.5 million in legislative support
FY 2026-27	July 2026	• Faculty Curriculum Workshops • Athletics transitions from General Fund support (2-year philanthropic glide path in place) • Staff reductions • Begin exploring shared-services opportunities with Oregon Public University partners	• Start to create structure and process for curriculum revisions • Athletics becomes a self-sustaining auxiliary unit by July 1, 2029 • Elimination of 10 staff positions • Begin conversations regarding details of potential shared services
	August 2026	• Continue Faculty Curriculum Workshops • Staff reductions	• Complete structure and process for curriculum revisions • Elimination of 1 staff position
	September 2026	• Legislative E-Board meeting • Launch Phase I of Curriculum Revision Process • Faculty and staff reductions	• Reception of $6.5 million in legislative support • Engage faculty in programmatic visioning for Academic Cornerstones • Elimination of 3 faculty and 9 staff positions
	October 2026	• Continue Curriculum Revision Process • Staff reductions	• Faculty continue in programmatic visioning for Academic Cornerstones • Elimination of 2 staff positions
	November 2026	• Complete Phase I of Curriculum Revision Process • Staff reductions	• Curricular mapping of shared courses and streamlined programs of study • Elimination of 1 staff position

	December 2026	• Decision-point regarding potential shared services with Oregon Public University partnerships • Faculty and staff reductions • Farm at SOU becomes a self-sustaining auxiliary unit of the university	• Deadline to determine if potential shared partnerships are viable • Elimination of 1 faculty and 4 staff positions • The Farm at SOU no longer supported by General Fund
	January 2027	• Launch Phase II of Curriculum Revision Process • JPR Executive Director salary shifts to JPR Foundation • Reduction of staff	• Engage faculty in course writing to revise and/or create new courses to map to the re-envisioned shared curriculum • Decreased support of ED salary from General Fund • Elimination of 1 staff position
	February 2027	• Continue Course Writing in Curriculum Revision Process	• Faculty continue in course writing teams
	March 2027	• Complete Phase II of Curriculum Revision Process • Reduction of staff	• Standardized programs of study that include syllabus templates that outline the course objectives and topics • Elimination of 2 staff positions
	April 2027	• Finalize high-level programs of study documents	• Clearly expressed curriculum maps for every major
	May 2027	• Create articulation maps for every major for transfer students • New university catalog published	• Articulation curriculum maps for transfer students • Students register in the new academic portfolio
	June 2027	• Complete course syllabi for Fall 2027 • Faculty and staff reductions	• All syllabi for Fall term are completed • Elimination of 14 faculty and 5 staff positions
FY 2027-28	July 2027	• AY 27-28 Admissions cycle starts with reduced remissions offerings • Youth Programs becomes a self-sustaining auxiliary unit of the university	• Decrease offering of remissions to incoming first-year students • Youth Programs no longer supported by General Fund

	August 2027	• Begin working out 3+1 and 4+1 streamlined program pathways	• Clear pathways for accelerated baccalaureate and master’s degrees
	September 2027	• Launch new interdisciplinary programs of study	

Next Steps

Fiscal Year 2026-2027
One-Month Temporary Budget and Expenditure Authorization (Action)

Summary of Proposed Action
Fiscal Year 2026-2027
One-Month Temporary Budget and Expenditure Authorization

The Southern Oregon University (SOU) Board of Trustees is responsible for approving a university budget and does so prior to the start of each fiscal year (July 1 – June 30).

Each June, the university administration presents an operating budget for the upcoming fiscal year beginning July 1 and seeks the board's approval and adoption of this budget. However, for Fiscal Year 2026–2027, the university continues to finalize a significant institutional planning process that will directly shape the budget, its underlying assumptions, expenditure levels, and structural changes to achieve financial stability in 2027 and beyond.

To achieve financial stability, the university has been engaged in ongoing coordination with state partners, through which legislative emergency bridge funding, the legislative requirements of House Bill 5024 (2026), and the Higher Education Coordinating Commission's engagement with Deloitte have placed SOU on an accelerated path toward short- and long-term financial sustainability. This accelerated path has culminated in the SOU Vitality Plan, which defines the university's structural fiscal transformation to ensure its future financial stability.

The SOU Vitality Plan defines a path for the university to achieve a balanced budget, support adequate reserves, and establish a sustainable operating model for Fiscal Year 2027 and beyond. Because the board will consider adopting this plan on June 18, 2026, the university lacks sufficient time to responsibly translate the board's decision on the SOU Vitality Plan into a fully developed budget on the same date.

Therefore, a continuing budget and expenditure authorization is recommended as a prudent, transparent stopgap measure to bridge the university's budget for one month in the new fiscal year. This authorization will allow SOU to continue operations, meet payroll and contractual obligations, and maintain core services at the start of the 2027 fiscal year, while preserving the board's ability to adopt a final budget that accurately reflects the board's decision and structural transformation of the SOU Vitality Plan.

The forthcoming Fiscal Year 2027 budget shall incorporate: the financial effects of the board-approved SOU Vitality Plan; expenditure reductions; updated assumptions, including enrollment estimates; revenue projections, including state funding; projected expenses; a comprehensive review of budgeted transfers; and other factors deemed necessary and appropriate for the Education and General, Designated Operations, and Auxiliary fund budgets.

Accordingly, the University seeks the Board of Trustees' approval of a continuing budget and expenditure authorization for July 2026, equivalent to ninety-five percent (95%) of SOU's actual July 2025 operating expenses. The administration will continue to operate under applicable delegations of authority, other board directions, austerity measures, fiscal controls, reductions under the SOU Resiliency Plan, and state funding conditions associated with the SOU Vitality Plan. This authorization would expire on July 31, 2026, and the final Fiscal Year 2027 budget will be presented to the board for action prior to August 1, 2026.

Combined Operations
Proposed July 2026 Budget
(Based on July 2025 ACTUALS)

FUND NUMBERS	10FD	12FD & 13FD	21FD | 22FD | 23FD | 24FD 25FD | 26FD | 27FD | 93FD
FUND TITLE	Education & General	Service Centers & Designated Operations	Auxiliaries
			Housing | Student Centers & Activities Athletics | Health Services | Parking Bookstores | Other Auxiliaries | Student Clubs
Revenues			
Gross tuition and fees	$5,397,673	$99,290	$1,204
Less fee remissions	-$11,133	$0	$150
Net Tuition & Fees	**$5,386,540**	$99,290	$1,354
State operating appropriations	$6,943,538	$0	$0
State debt service appropriations	$49,043	$0	$0
Indirect cost recovery	$234,591	$0	$0
All other		$348,513	$247,563
Total revenues	**$12,613,712**	**$447,803**	**$248,917**
Expenses			
Salary & Wages	$2,141,295	$220,801	$343,613
Benefits: Health	$476,246	$49,252	$66,182
Benefits: Retirement	$503,946	$52,117	$70,031
Benefits: Other	$193,894	$20,052	$26,945
Supplies & Services	$2,056,196	$267,176	$1,666,677
Capital Expenditures	$0	$5,000	$1,120
Institutional Student Aid	$34,680	$372	$0
Net Fund Transfers	$36,266	-$34,676	-$1,590
Total expenses	**$5,442,523**	**$580,094**	**$2,172,978**
Net Income (Loss)	**$7,171,189**	**-$132,291**	**-$1,924,061**
Margin As a % of Revenue			
Fund Balance Information			
Beginning Fund Balance			
Additions/(Deductions)			
Ending Fund Balance			
Balance as a % of Revenue			
Months of Operating Balance			
Additional Information			
% of Revenue that is Tuition			
Remission Rate			
Wages and Benefits as % of Total:			

Summary of Proposed Action
Fiscal Year 2026-2027
One-Month Temporary Budget and Expenditure Authorization

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Southern Oregon University
Board of Trustees
Finance and Administration Committee

Resolution
Fiscal Year 2026-2027
One-Month Temporary Budget and Expenditure Authorization

Whereas, ORS 352.102(1) provides that, except as set forth within ORS 352.102, the Board of Trustees may authorize, establish, collect, manage, use in any manner, and expend all revenue derived from tuition and mandatory enrollment fees;

Whereas, ORS 352.107(1)(a) provides that the Board of Trustees may acquire, receive, hold, keep, pledge control, convey, manage, use, lend, expend, and invest all monies, appropriations, gifts, bequests, stock, and revenue from any source;

Whereas, ORS 352.087(1)(i) provides that the Board of Trustees may, subject to the limitations set forth in that section, spend all available monies without appropriation or expenditure limitation approval from the Legislative Assembly;

Whereas, 352.087(3) provides that the Board of Trustees may perform any other acts that in the judgment of the Board of Trustees are required, necessary, or appropriate to accomplish the rights and responsibilities granted to the Board and the University by law;

Whereas, the Board of Trustees wishes to approve a budget and related expenditure authorizations for fiscal year 2027 (FY 2027) prior to July 1, 2026;

Whereas, the Board of Trustees will delay approval of the final FY 2027 budget and expenditure authorization until full development of the FY 2027 budget occurs; and,

Whereas, the Finance and Administration Committee has performed a review of this Fiscal Year 2026-2027 One-Month Temporary Budget and Expenditure Authorization to continue operations of the university; Now therefore,

Be it resolved, the Finance and Administration Committee recommends the following for the Southern Oregon University Board of Trustees' approval:

1. A 31-day Education and General operating budget for the month of July 2026, equivalent to the actual expenditures of July 2025 (in the sum of $5,170,397) is adopted for the period of July 1 through July 31, 2026. During July of 2026, the University President and Vice President for Finance and Administration (VPFA) may expend or authorize expenditures up to this sum, subject to applicable laws and policies.

2. A 31-day Designated Operations budget for the month of July 2026, equivalent to the actual expenditures of July 2025 (in the sum of $551,089), is adopted for the period of July 1 through July 31, 2026. During July of 2026, the University President and Vice

Future Meetings

Adjournment