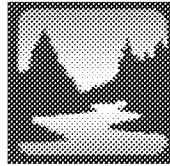


Rogue Community College



2006/2007 Adopted Budget

The budget report is also available at:
http://www.roguecc.edu/budget/2006_07/adopted/

ROGUE COMMUNITY COLLEGE
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2006/07 ADOPTED BUDGET

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Rogue Community College

Our goal is your success

From Peter Angstadt

April, 2006

Developing the 2006/07 general fund budget while confronting a projected \$2.7 million shortfall has been, in many ways, akin to assembling an airplane in mid-flight. Along the way we have dealt with unanticipated turbulence and limited visibility. Meanwhile, however, we continue to operate effectively and provide our student passengers with quality educational services. We are examining every option to resolve the budget shortfall. It is a challenging, complex situation to which no one person has all the answers. The process has involved a wide range of faculty, staff and students sharing ideas in a respectful, straightforward and honest manner. Their participation in making for a safe, dependable flight is appreciated.

The budget we are presenting addresses several noteworthy issues. RCC's fiscal problems stem from two primary sources. State funding to RCC continues to decline – dropping 8.8% from the previous year's \$8.7 million to \$7.9 million – a shift from 30.9% to 29% of our total budget. (Two years ago state funding comprised 34% of the budget.) Last summer, the Oregon Legislature approved \$428 million for community colleges, less than the \$440 million college presidents sought to avoid tuition hikes and program cuts. In addition, the state's allocation formula delivered a blow to several colleges, including RCC. The formula is based on the number of full-time-equivalent students (FTE), but districts with higher property taxes receive fewer state dollars than districts with lower tax rates.

Looking to generate additional revenue, the RCC Tuition and Fees Committee reviewed several options, including a tuition increase, which the RCC Board of Education later approved. After holding in-state tuition steady at \$59/credit for the past three years, RCC will raise tuition to \$64/credit beginning summer term 2006. This will provide approximately \$600,000 further income; revenue from tuition and fees will increase from 27% to 30%. The average increase for a full time student will be \$60-\$75 per term. Raising tuition was a tough decision and made only after listening carefully to students' concerns. In this process it became clear that a priority for our students is maintaining access to quality programs and classes so they can complete college in a timely manner. Other revenue includes property tax collections and cash carryover from the previous fiscal year. We project property taxes will increase from 30.2% to 32.5% of total revenue, providing \$8.5 million next year. The beginning fund balance will be approximately \$1.7 million, a figure that has remained relatively constant for the last three years.

Cuts and greater efficiencies are another method of balancing the budget. Personnel savings will be made by not filling vacant positions and through modifying the organization. We are working with faculty and classified employees associations on ways to provide reasonable salary increases and incentives within budget constraints. Owning, rather than leasing, buildings also will help save money. On the Riverside Campus in Medford, RCC purchased A, C, and H buildings and received B Building as a donation – for an annual savings of approximately \$231,000. The College is evaluating the cost savings of giving up another leased facility at RVC. Construction of a shared RCC/Southern Oregon University Higher education center will result in additional savings from expired leases beginning in 2008. The RCC Budget Advisory Group has looked at curtailing expenditures both for next year and long term. There will be no increase in departmental material and services budgets in 2006/07, and the College will reduce travel, publication costs, and miscellaneous other materials and services for savings of approximately \$120,000.

We will continue to work with state lawmakers to develop new sources of investments in education and on resolving funding formula inequities that fail to provide community colleges the resources and programs needed to anticipate the future and serve a growing community. The College is committed to developing creative approaches to increasing enrollment and assisting the RCC Foundation. And we will all keep striving to build and maintain a stable craft that will help transport our students to the destinations and goals they aspire to reach in their lives.

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ROGUE COMMUNITY COLLEGE
BUDGET TIMELINE
FOR THE FISCAL YEAR 2006/07

April 4, 2006	Publish notice of proposed budget hearing in the Mail Tribune, Daily Courier and post on RCC website
April 11, 2006	Publish notice of proposed budget hearing in the Mail Tribune and Daily Courier
April 18, 2006	Budget Committee hearing to receive the proposed budget
May 2, 2006	Publish notice of approved budget hearing in the Mail Tribune, Daily Courier and post on RCC website
May 9, 2006	Publish notice of approved budget hearing in the Mail Tribune and Daily Courier
May 16, 2006	Budget Committee hearing to approve the budget
June 6, 2006	Publish ED's and 05/06 Supplemental budget documents in the Daily Courier; publish notice of adopted budget hearing and 05/06 Supplemental budget documents in the Mail Tribune; post ED's on RCC website
June 20, 2006	Board to adopt the budget
July 3, 2006	Levy to Josephine and Jackson County assessors

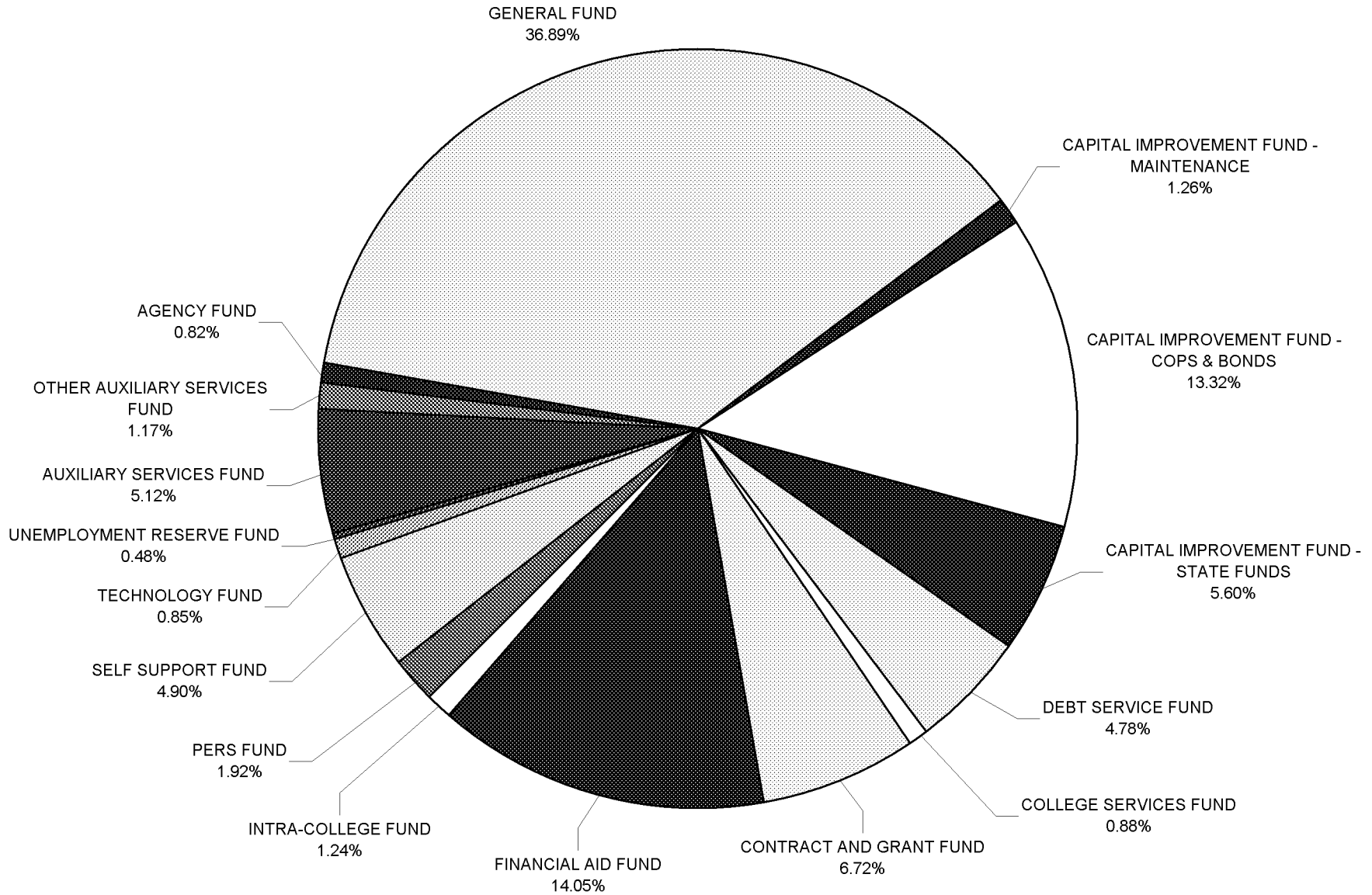
ROGUE COMMUNITY COLLEGE
ALL FUNDS
SUMMARY OF REVENUE AND EXPENDITURES
2006/07 ADOPTED BUDGET

03/04 ACTUAL	04/05 ACTUAL	05/06 CURRENT	DESCRIPTION	PROPOSED TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 26,288,483	\$ 27,019,596	\$ 28,211,825	GENERAL FUND	\$ 26,994,604	\$ 27,016,604	\$ 27,016,604
6,017,939	2,493,179	1,500,756	CAPITAL IMPROVEMENT FUND - MAINTENANCE	923,678	923,678	923,678
0	26,106,168	18,000,000	CAPITAL IMPROVEMENT FUND - COPS & BONDS	9,756,336	9,756,336	9,756,336
0	0	0	CAPITAL IMPROVEMENT FUND - STATE FUNDS	0	4,100,000	4,100,000
1,081,366	9,662,378	3,428,771	DEBT SERVICE FUND	3,540,929	3,562,929	3,504,006
351,116	371,887	670,671	COLLEGE SERVICES FUND	646,322	646,322	646,322
2,329,355	3,945,383	6,535,782	CONTRACT AND GRANT FUND	4,947,956	4,924,036	4,924,036
7,602,709	7,145,389	10,294,432	FINANCIAL AID FUND	10,294,432	10,294,432	10,294,432
327,416	369,603	967,132	INTRA-COLLEGE FUND	908,237	906,693	907,216
725,009	21,826,925	2,075,009	PERS FUND	1,407,562	1,407,562	1,407,562
1,984,309	2,284,036	3,917,352	SELF SUPPORT FUND	3,607,117	3,586,883	3,586,978
571,285	614,944	725,000	TECHNOLOGY FUND	622,997	622,997	622,997
422,903	349,362	454,500	UNEMPLOYMENT RESERVE FUND	353,000	353,000	353,000
2,758,256	2,735,936	4,035,618	AUXILIARY SERVICES FUND	3,748,873	3,748,873	3,748,873
225,931	302,059	878,605	OTHER AUXILIARY SERVICES FUND	852,545	852,545	854,045
690,255	762,133	668,257	AGENCY FUND	603,738	603,738	603,738
<u>\$ 51,376,332</u>	<u>\$ 105,988,978</u>	<u>\$ 82,363,710</u>	TOTAL REVENUE	<u>\$ 69,208,326</u>	<u>\$ 73,306,628</u>	<u>\$ 73,249,823</u>

**ROGUE COMMUNITY COLLEGE
ALL FUNDS
SUMMARY OF REVENUE AND EXPENDITURES
2006/07 ADOPTED BUDGET**

03/04 ACTUAL	04/05 ACTUAL	05/06 CURRENT	DESCRIPTION	PROPOSED TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 24,516,866	\$ 25,711,265	\$ 28,211,825	GENERAL FUND	\$ 26,994,604	\$ 27,016,604	\$ 27,016,604
3,660,895	2,062,524	1,500,756	CAPITAL IMPROVEMENT FUND - MAINTENANCE	923,678	923,678	923,678
0	11,778,070	18,000,000	CAPITAL IMPROVEMENT FUND - COPS & BONDS	9,756,336	9,756,336	9,756,336
0	0	0	CAPITAL IMPROVEMENT FUND - STATE FUNDS	0	4,100,000	4,100,000
1,044,806	9,628,113	3,428,771	DEBT SERVICE FUND	3,540,929	3,562,929	3,504,006
324,214	121,088	670,671	COLLEGE SERVICES FUND	646,322	646,322	646,322
2,256,646	3,107,462	6,535,782	CONTRACT AND GRANT FUND	4,947,956	4,924,036	4,924,036
7,301,091	6,842,714	10,294,432	FINANCIAL AID FUND	10,294,432	10,294,432	10,294,432
182,659	212,945	967,132	INTRA-COLLEGE FUND	908,237	906,693	907,216
0	21,035,000	2,075,009	PERS FUND	1,407,562	1,407,562	1,407,562
1,984,309	2,284,033	3,917,352	SELF SUPPORT FUND	3,607,117	3,586,883	3,586,978
449,780	480,802	725,000	TECHNOLOGY FUND	622,997	622,997	622,997
121,227	41,669	454,500	UNEMPLOYMENT RESERVE FUND	353,000	353,000	353,000
2,393,404	2,378,833	4,035,618	AUXILIARY SERVICES FUND	3,748,873	3,748,873	3,748,873
167,598	193,369	878,605	OTHER AUXILIARY SERVICES FUND	852,545	852,545	854,045
466,423	684,875	668,257	AGENCY FUND	603,738	603,738	603,738
<u>\$ 44,869,918</u>	<u>\$ 86,562,762</u>	<u>\$ 82,363,710</u>	TOTAL EXPENDITURES	<u>\$ 69,208,326</u>	<u>\$ 73,306,628</u>	<u>\$ 73,249,823</u>
6,506,414	19,426,216	0	ENDING FUND BALANCE	0	0	0
<u>\$ 51,376,332</u>	<u>\$ 105,988,978</u>	<u>\$ 82,363,710</u>	TOTAL EXPENDITURES (INCLUDING ENDING FUND BALANCE)	<u>\$ 69,208,326</u>	<u>\$ 73,306,628</u>	<u>\$ 73,249,823</u>

ROGUE COMMUNITY COLLEGE
 ALL FUNDS
 2006/07 ADOPTED BUDGET



GENERAL FUND

The General Fund accounts for all financial resources and expenditures of the College, except for those required to be accounted for in another fund. The principle sources of revenue include property taxes, tuition, and state community college support.

**ROGUE COMMUNITY COLLEGE
GENERAL FUND
SUMMARY OF REVENUE AND EXPENDITURES
2006/07 ADOPTED BUDGET**

03/04 ACTUAL	04/05 ACTUAL	05/06 CURRENT	DESCRIPTION	PROPOSED TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 167,093	\$ 167,093	\$ 0	FEDERAL SOURCES	\$ 0	\$ 0	\$ 0
9,537,052	8,847,878	8,715,817	STATE SOURCES	7,860,245	7,860,245	7,860,245
7,793,342	8,154,799	8,615,309	LOCAL SOURCES	9,006,321	9,006,321	9,006,321
7,817,190	7,609,046	7,757,500	TUITION AND FEES	8,115,922	8,115,922	8,115,922
169,220	394,163	542,962	OTHER REVENUE SOURCES	338,298	360,298	360,298
49,399	75,000	835,709	TRANSFERS IN	110,700	110,700	110,700
755,186	1,771,617	1,744,528	BEGINNING FUND BALANCE	1,563,118	1,563,118	1,563,118
<u>\$ 26,288,482</u>	<u>\$ 27,019,596</u>	<u>\$ 28,211,825</u>	TOTAL REVENUE	<u>\$ 26,994,604</u>	<u>\$ 27,016,604</u>	<u>\$ 27,016,604</u>

03/04 ACTUAL	04/05 ACTUAL	05/06 CURRENT	DESCRIPTION	PROPOSED TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 14,364,002	\$ 15,393,173	\$ 16,573,157	PERSONNEL SERVICES	\$ 15,961,882	\$ 16,039,903	\$ 16,054,981
4,238,992	4,888,971	6,072,482	OTHER PERSONNEL EXPENDITURES	5,981,689	5,788,954	5,836,350
4,094,470	4,177,280	4,847,939	MATERIALS AND SERVICES	4,305,681	4,305,681	4,305,681
27,917	61,892	83,547	CAPITAL EQUIPMENT	40,636	40,636	40,636
1,791,485	1,189,949	382,714	TRANSFERS OUT	319,430	341,430	341,430
0	0	251,986	CONTINGENCY	385,286	500,000	437,526
<u>\$ 24,516,866</u>	<u>\$ 25,711,265</u>	<u>\$ 28,211,825</u>	TOTAL EXPENDITURES	<u>\$ 26,994,604</u>	<u>\$ 27,016,604</u>	<u>\$ 27,016,604</u>

For 03/04 actual, equipment less than \$5,000 has been adjusted from Capital Equipment to Materials and Services.
Tax Revenue Anticipation Note is not included in the above figures in accordance with Oregon Local Budget Law.

