

# Rogue Community College

## 2007/2008 Adopted Budget

The budget report is also available at:  
[http://www.roguecc.edu/budget/2007\\_08/adopted/](http://www.roguecc.edu/budget/2007_08/adopted/)



ROGUE COMMUNITY COLLEGE  
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2007/08 ADOPTED BUDGET

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# Rogue Community College

*Our goal is your success*

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From Peter Angstadt

April 2007

With the anticipation that the 2007-08 year was going to be one where Rogue Community College's (RCC) projected expenditures outpaced its resources, we started to assemble this budget puzzle earlier than normal. Over the last two years, we solicited ideas from staff, students and the community about what we could do differently. Many of the ideas involving materials and services were either implemented last year or are in the process of being implemented. Unfortunately, since materials and services represent only 16% of our total budget and much of that is fixed costs, this is the year we had to focus on significant personnel reductions.

The process began in September 2006 by estimating what resources would potentially be available from State funding, property tax forecasts and tuition projections. Expenditures were then projected based on a 2005/06 General Fund level of approximately \$24.5 million with reasonable increases added. One of the reasons we looked at 2005/06 was because we had placed a moratorium on hiring for 2006/07 and we needed to determine how we could best serve Southern Oregon which meant reinvesting in some positions and unfortunately, reducing others.

The budget presented here represents the results of this work. During this process, the College eliminated a net of 32 General Fund positions, furloughed the Diesel program and modified the Electronics program. In addition, the College took an extensive look at how student services are provided and made some strategic personnel investments in the areas of recruitment and retention. The contingency reserve is budgeted at \$600,345, an amount considerably lower than recommended for an institution of RCC's size. The College continues to seek ways to increase its contingency amount.

On the revenue side, the College increased tuition by \$2 per credit to \$66 per credit. Tuition projections were readjusted based on actual history over the last two years. Property taxes are anticipated to grow at 3.3% for next year. State funding remains a significant, yet largely unknown, piece of the puzzle. This budget projects \$471 million available to the Community College Support Fund (CCSF). As additional information becomes available in regards to state funding, adjustments to this amount may result in changes to the budget.

As we put the final pieces of this year's budget puzzle together, we continue to remind ourselves of the important service Rogue Community College's faculty and staff provide to the citizens of Southern Oregon. The puzzle grows increasingly complex as we face how to continue to effectively serve our community as our resources continue to dwindle.

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ROGUE COMMUNITY COLLEGE  
BUDGET TIMELINE  
FOR THE FISCAL YEAR 2007/08

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April 3, 2007	Publish notice of proposed budget hearing in the Mail Tribune, Daily Courier and post on RCC website
April 10, 2007	Publish notice of proposed budget hearing in the Mail Tribune and Daily Courier
April 17, 2007	Budget Committee hearing to receive the proposed budget
May 1, 2007	Publish notice of approved budget hearing in the Mail Tribune, Daily Courier and post on RCC website
May 8, 2007	Publish notice of approved budget hearing in the Mail Tribune and Daily Courier
May 15, 2007	Budget Committee hearing to approve the budget
June 5, 2007	Publish ED's and Supplemental budget documents in the Daily Courier; publish notice of adopted budget hearing in the Mail Tribune
June 19, 2007	Board to adopt the budget
July 3, 2007	Levy to Josephine and Jackson County assessors

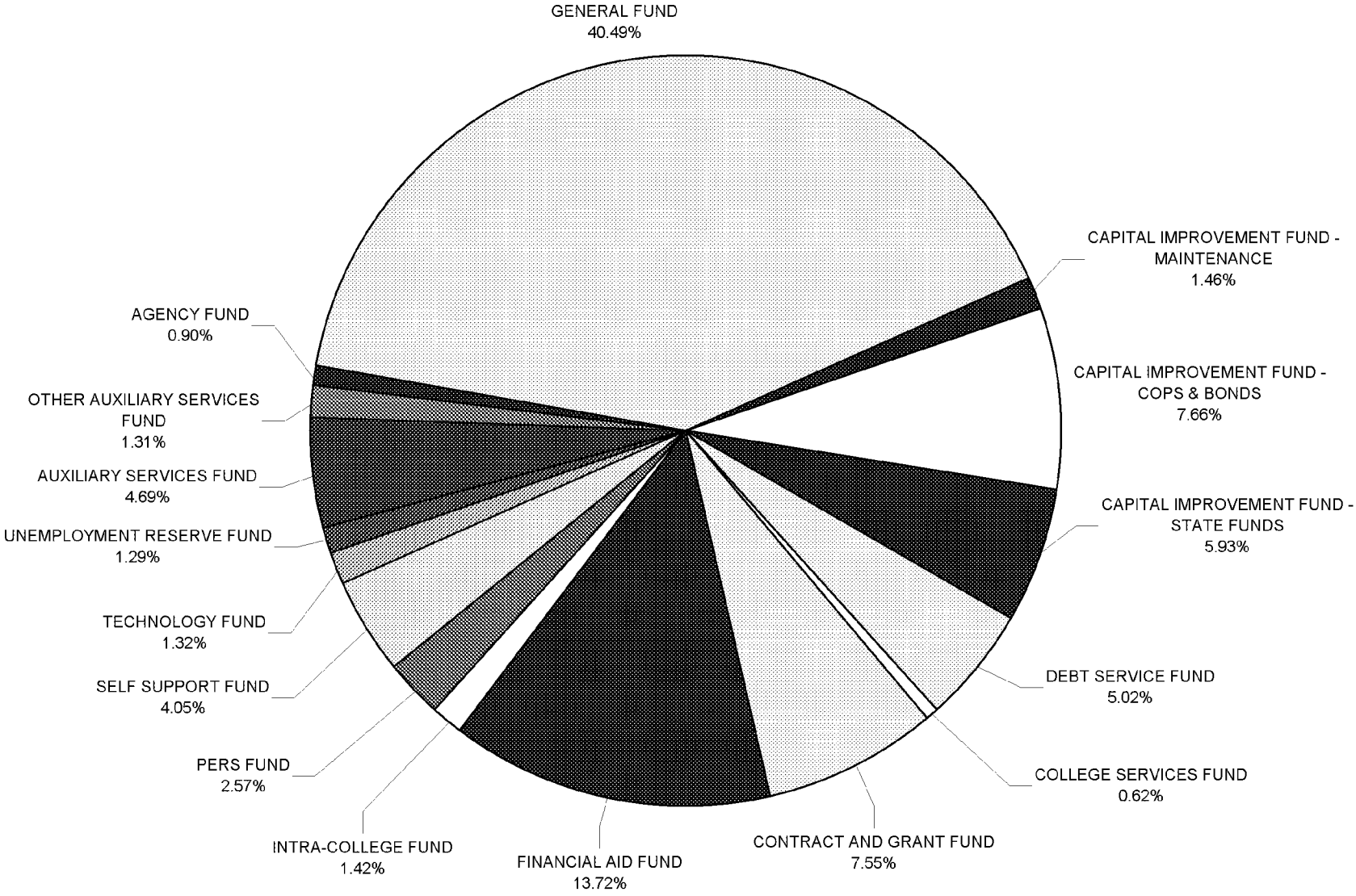
**ROGUE COMMUNITY COLLEGE**  
**ALL FUNDS**  
**SUMMARY OF REVENUE AND EXPENDITURES**  
**2007/08 ADOPTED BUDGET**

04/05 ACTUAL	05/06 ACTUAL	06/07 CURRENT	DESCRIPTION	PROPOSED TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 27,019,596	\$ 28,241,759	\$ 27,016,604	GENERAL FUND	\$ 26,870,137	\$ 27,184,604	\$ 28,020,489
2,493,179	513,311	923,678	CAPITAL IMPROVEMENT FUND - MAINTENANCE	1,008,668	1,008,668	1,008,668
26,106,168	14,725,934	9,756,336	CAPITAL IMPROVEMENT FUND - COPS & BONDS	8,070,742	5,302,373	5,302,373
0	0	4,100,000	CAPITAL IMPROVEMENT FUND - STATE FUNDS	4,100,000	4,100,000	4,100,000
9,662,378	2,838,340	3,504,006	DEBT SERVICE FUND	3,476,125	3,469,625	3,469,625
371,887	577,730	646,322	COLLEGE SERVICES FUND	426,931	426,931	426,931
3,945,383	3,858,439	4,924,036	CONTRACT AND GRANT FUND	5,230,589	5,218,591	5,225,049
7,145,389	6,667,575	10,294,432	FINANCIAL AID FUND	9,491,938	9,491,938	9,491,938
369,603	495,364	907,216	INTRA-COLLEGE FUND	976,775	976,775	982,310
21,826,925	2,199,411	1,407,562	PERS FUND	1,778,483	1,778,483	1,778,483
2,284,036	2,368,966	3,586,978	SELF SUPPORT FUND	3,586,978	3,586,978	2,800,533
614,944	657,826	622,997	TECHNOLOGY AND EQUIPMENT FUND	650,000	859,000	911,000
349,362	410,330	353,000	UNEMPLOYMENT RESERVE FUND	890,000	890,000	890,000
2,735,936	2,710,137	3,748,873	AUXILIARY SERVICES FUND	3,243,300	3,243,300	3,243,300
302,059	438,551	854,045	OTHER AUXILIARY SERVICES FUND	897,644	897,644	908,872
762,133	641,305	603,738	AGENCY FUND	603,738	622,077	622,077
<u>\$ 105,988,978</u>	<u>\$ 67,344,978</u>	<u>\$ 73,249,823</u>	TOTAL REVENUE	<u>\$ 71,302,048</u>	<u>\$ 69,056,987</u>	<u>\$ 69,181,648</u>

**ROGUE COMMUNITY COLLEGE  
ALL FUNDS  
SUMMARY OF REVENUE AND EXPENDITURES  
2007/08 ADOPTED BUDGET**

04/05 ACTUAL	05/06 ACTUAL	06/07 CURRENT	DESCRIPTION	PROPOSED TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 25,711,265	\$ 26,495,948	\$ 27,016,604	GENERAL FUND	\$ 26,870,137	\$ 27,184,604	\$ 28,020,489
2,062,524	265,464	923,678	CAPITAL IMPROVEMENT FUND - MAINTENANCE	1,008,668	1,008,668	1,008,668
11,778,070	5,474,875	9,756,336	CAPITAL IMPROVEMENT FUND - COPS & BONDS	8,070,742	5,302,373	5,302,373
0	0	4,100,000	CAPITAL IMPROVEMENT FUND - STATE FUNDS	4,100,000	4,100,000	4,100,000
9,628,113	2,786,603	3,504,006	DEBT SERVICE FUND	3,476,125	3,469,625	3,469,625
121,088	341,409	646,322	COLLEGE SERVICES FUND	426,931	426,931	426,931
3,107,462	3,724,124	4,924,036	CONTRACT AND GRANT FUND	5,230,589	5,218,591	5,225,049
6,842,714	6,667,575	10,294,432	FINANCIAL AID FUND	9,491,938	9,491,938	9,491,938
212,945	316,509	907,216	INTRA-COLLEGE FUND	976,775	976,775	982,310
21,035,000	1,767,082	1,407,562	PERS FUND	1,778,483	1,778,483	1,778,483
2,284,033	2,368,966	3,586,978	SELF SUPPORT FUND	3,586,978	3,586,978	2,800,533
480,802	572,732	622,997	TECHNOLOGY AND EQUIPMENT FUND	650,000	859,000	911,000
41,669	26,173	353,000	UNEMPLOYMENT RESERVE FUND	890,000	890,000	890,000
2,378,833	2,331,779	3,748,873	AUXILIARY SERVICES FUND	3,243,300	3,243,300	3,243,300
193,369	272,749	854,045	OTHER AUXILIARY SERVICES FUND	897,644	897,644	908,872
684,875	498,096	603,738	AGENCY FUND	603,738	622,077	622,077
<u>\$ 86,562,762</u>	<u>\$ 53,910,084</u>	<u>\$ 73,249,823</u>	TOTAL EXPENDITURES	<u>\$ 71,302,048</u>	<u>\$ 69,056,987</u>	<u>\$ 69,181,648</u>
19,426,216	13,434,894	0	ENDING FUND BALANCE	0	0	0
<u>\$ 105,988,978</u>	<u>\$ 67,344,978</u>	<u>\$ 73,249,823</u>	TOTAL EXPENDITURES (INCLUDING ENDING FUND BALANCE)	<u>\$ 71,302,048</u>	<u>\$ 69,056,987</u>	<u>\$ 69,181,648</u>

**ROGUE COMMUNITY COLLEGE**  
**ALL FUNDS**  
**2007/08 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**  
**2007/08 ADOPTED BUDGET**

04/05 ACTUAL	05/06 ACTUAL	06/07 CURRENT	DESCRIPTION	PROPOSED TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 167,093	\$ 0	\$ 0	FEDERAL SOURCES	\$ 0	\$ 0	\$ 0
8,847,878	9,512,776	7,860,245	STATE SOURCES	8,273,957	8,273,957	8,996,712
8,154,799	8,738,086	9,006,321	LOCAL SOURCES	9,471,968	9,471,968	9,752,540
7,609,046	7,519,147	8,115,922	TUITION AND FEES	7,681,810	7,681,810	7,639,368
394,163	465,582	361,018	OTHER REVENUE SOURCES	525,869	525,869	400,869
75,000	697,807	109,980	TRANSFERS IN	110,000	110,000	110,000
1,771,617	1,308,362	1,563,118	BEGINNING FUND BALANCE	806,533	1,121,000	1,121,000
<u>\$ 27,019,596</u>	<u>\$ 28,241,760</u>	<u>\$ 27,016,604</u>	TOTAL REVENUE	<u>\$ 26,870,137</u>	<u>\$ 27,184,604</u>	<u>\$ 28,020,489</u>
04/05 ACTUAL	05/06 ACTUAL	06/07 CURRENT	DESCRIPTION	PROPOSED TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 15,393,173	\$ 16,401,387	\$ 16,041,808	PERSONNEL SERVICES	\$ 15,479,521	\$ 15,506,613	\$ 15,849,633
4,888,971	5,819,594	5,834,238	OTHER PERSONNEL EXPENDITURES	5,829,321	5,852,282	5,909,716
4,177,280	3,869,472	4,309,133	MATERIALS AND SERVICES	4,357,135	4,440,805	4,460,805
61,892	29,998	34,200	CAPITAL EQUIPMENT	39,373	31,328	31,328
1,189,949	375,496	755,476	TRANSFERS OUT	564,442	566,942	598,997
0	0	41,749	CONTINGENCY	600,345	786,634	1,170,010
<u>\$ 25,711,265</u>	<u>\$ 26,495,947</u>	<u>\$ 27,016,604</u>	TOTAL EXPENDITURES	<u>\$ 26,870,137</u>	<u>\$ 27,184,604</u>	<u>\$ 28,020,489</u>

Tax Revenue Anticipation Note is not included in the above figures in accordance with Oregon Local Budget Law.

