



**ROGUE COMMUNITY COLLEGE
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2023/24 ADOPTED BUDGET**

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NOTICE OF NONDISCRIMINATION

Rogue Community College does not discriminate in any programs, activities, or employment practices on the basis of race, color, religion, ethnicity, use of native language, national origin, sex, sexual orientation, gender identity, marital status, veteran status, disability, age, pregnancy, or any other status protected under applicable federal, state, or local laws. For further policy information and for a full list of regulatory specific contact persons visit the following webpage: www.roguecc.edu/nondiscrimination.



Mission

Rogue Community College enhances the quality of life in our communities by providing accessible, exemplary educational opportunities for student success and economic development.

Vision

Rogue Community College will be an inclusive and dynamic college that inspires, strengthens, and transforms.

Core Values

Integrity drives us as an institution and individuals to demonstrate clear communication, transparency, ethics, and accountability.

Collaboration promotes a communicative, agile, responsive culture that fosters vibrant, productive partnerships to benefit our students and strengthen our communities.

Diversity, Equity and Inclusion create an accessible, welcoming, respectful and safe environment which engages all individuals, beliefs, and ideas fairly.

Sustainability guides us to be responsible and thoughtful stewards of our human, economic, environmental, and cultural resources.

Courage frees the institution and individuals to creatively pursue best practices supporting student success.



Budget Message

May 2023

We are pleased to present the budget for 2023/24. This budget reflects our commitment to providing a high-quality education that is accessible and affordable to all members of our community. We have worked diligently to ensure this budget supports our mission and strategic priorities while also being fiscally responsible.

As a result of multiple years of enrollment decline and increased operational costs, the College's current position requires dependence upon beginning funds from the prior year to balance the annual budget. Strong fiscal positioning over the past several years, coupled with one-time support from federal funds, will allow for annual expenses to exceed revenue for a period of time.

The next couple of years will be critical as efforts are made to balance annual revenues and expenses. Institutional planning efforts underway will influence future years' budgeting and will help to align resource allocation with college goals. While new initiatives will be adopted requiring different personnel approaches, there will be no increase in staffing from the general fund. It will be necessary to both explore ways of growing enrollment and control overall costs in order to eliminate the gap. The College's resilience and history of innovative strategy deployment will be relied upon heavily during this period.

At the conclusion of efforts to align the College's budget over the next few years, it is expected that enrollment will continue to grow toward pre-pandemic numbers. There is also expectation that current budget reserves will not be depended upon for annual operations. We sincerely thank the faculty and staff for the time, energy and thought each program and service area has dedicated to this process. The level of engagement and the quality of the work produced is commendable.

Balanced Budget

As required by Oregon State Budget Law, the Oregon Community College Accounting Manual, and other applicable policies, we hereby present to the Rogue Community College District Budget Committee and the Board of Education a balanced budget for the 2023/24 fiscal year. The budget is a quantitative expression of the mission of Rogue Community College to provide the highest quality education possible while maintaining costs at a reasonable level.

This document presents a balanced budget for approval by the District Budget Committee and the Board of Education, as required by Oregon Local Budget Law.

As with budgets in the past, the 2023/24 budget has been prepared on a modified accrual basis of accounting (revenues reported when earned; expenditures reported when the liability is incurred; taxes accounted for on a cash basis). The result is that carryovers of financial obligations from year-to-year are precluded and projections of anticipated revenues are not inflated.

Economic Environment

The economic environment is showing signs of improvement as near-term recession fears are fading, thanks to lower inflation and continued economic growth in the first quarter of 2023. However, inflation remains a concern as it is twice as much as the Federal Reserve's target, and its persistence may lead to wage-price pressure in the future.

Higher interest rates can slow down the economy as consumers and businesses reduce their spending on big-ticket items such as appliances, cars, and homes. This can result in fewer investments and expansions by firms. Although there has been a slowdown in consumer spending and economic activity, layoffs in industries such as natural resources, construction, and manufacturing have not yet occurred.

On a positive note, Oregon's median household income has reached historic highs, even after adjusting for inflation, and is 2.6 percent higher than the national average as of 2021. This is the first time in over 50 years that typical Oregonian households earn more than the national average. This trend is a significant development, indicating that regional growth can translate into increased prosperity for residents and recover lost ground from previous decades.

Budget Development Process

The budget presented here is the result of a highly collaborative effort involving various college stakeholders. The Budget Advisory Team (BAT), which comprises members from all employee groups, college divisions, and the Associated Student Government, serve a vital role in the budget process. The team actively solicits input from the college community, conducts research on ideas, and recommends budget items to Executive Team.

At our College, we take a proactive approach to managing our financial resources. Our budgetary principles align with our core themes, strategic plan, revenue enhancements, and the impact of our current actions on our future financial health. Our focus during the budget development and planning process is to achieve alignment between strategy and resources while accounting for the economic realities of our community. We achieve this by using a five-year projection, prioritizing the first year while reducing the projected shortfall in the second year to approximately \$1.5 million.

Our strategic approach to budgeting enables us to identify and address issues before they become systemic problems. Our budget considerations are strategic and grounded in a sustainable business model that aligns with our institution's strategic vision. Despite the progress made in 2022/23, there is still a possibility of facing challenges in the coming year as we navigate the lingering effects of enrollment and revenue declines experienced over

the past decade. These challenges were further intensified during the height of the pandemic, and we are mindful of their potential impact on the institution's financial health. Therefore, we will continue to be proactive in our financial management strategies and take the necessary steps to mitigate any adverse effects that may arise.

2023/24 General Fund Budget Assumptions

Resource Assumptions:

- State Operations are based upon the Governor's Recommended Budget for Community College Support Fund level of \$748 million
- Property Taxes reflect a 3.5% increase over prior year projected
- Tuition and Fees
 1. Assumes an enrollment increase of 2.5% from 2022/23
 2. \$0 per credit increase in tuition (see resolution on page 78)
 3. Fee changes related to select courses based on external costs (see resolution on page 79)
- Transfers In – see pages 57-59 for details

Requirement Assumptions:

- Placeholder for exempt salary increase, pending final determination
- Full Time faculty salary schedule increased by 3.32% to statewide average, plus one step
- Adjunct faculty salary schedule increased 3.32%, plus an overall adjunct budget increase of 1.25% related to the projected enrollment increase
- Faculty Professional salary schedule increased by 3.5%
- Placeholder for classified salary increase, pending final determination
- Student employment funding increased 6.5%
- Health insurance contractually stipulated increase of 6%
- PERS rate approximately 17.85%
- Fixed District costs, Departmental Materials & Services and Capital projected for General Fund
- Transfers Out – see pages 57-59 for details

We would like to extend our gratitude to the members of the Board of Education, the District Budget Committee, to all faculty, staff and managers for their dedication, commitment, and support of RCC.

Randy Weber
President

Lisa Stanton
Vice President, Operations and Finance/Chief Financial Officer
Budget Officer

ROGUE COMMUNITY COLLEGE
BUDGET TIMELINE
FOR THE FISCAL YEAR 2023/24

| | |
|---------------|--|
| April 6, 2023 | District Budget Committee Orientation and financial update 3 pm (Zoom) |
| May 9, 2023 | Publish legal notice of 5/16/23 and 5/25/23 budget committee meeting in the Daily Courier; publish meeting notice in Rogue Valley Times; post on the RCC website |
| May 16, 2023 | District Budget Committee 2:30 pm (hybrid: RWC or Zoom) – proposed budget (part 1); meeting to receive budget message and proposed budget; questions due to Budget Office by 5/19/23 |
| May 19, 2023 | District Budget Committee questions due to Budget Office |
| May 25, 2023 | District Budget Committee 2 pm (Zoom) – proposed budget (part 2); responses to questions; meeting to receive public comment; consider approval of budget |
| June 6, 2023 | Publish CC-1 and necessary Supplemental budget documents in the Daily Courier; publish meeting notice in Rogue Valley Times; post on the RCC website |
| June 20, 2023 | Board of Education meeting 5 pm (hybrid: TRC or Zoom) – budget hearing; adoption of budget |
| June 30, 2023 | Levy and signed resolutions to Josephine and Jackson County assessors, due by 7/15/23 |



**ROGUE COMMUNITY COLLEGE
DISTRICT BUDGET COMMITTEE**

BOARD OF EDUCATION MEMBERS

| ZONE | NAME | TERM ENDS |
|------|------------------|-----------|
| 1 | Claudia Sullivan | 6/30/2023 |
| 2 | Pat Fahey | 6/30/2025 |
| 3 | Jeff Lang | 6/30/2023 |
| 4 | Patricia Ashley | 6/30/2023 |
| 5 | Gary Plano | 6/30/2023 |
| 6 | Roger Stokes | 6/30/2025 |
| 7 | Maria Underwood | 6/30/2025 |

APPOINTED CITIZEN MEMBERS

| COUNTY | NAME | TERM ENDS |
|-----------|----------------|-----------|
| Jackson | Ian Bachtel | 2/23/2024 |
| Jackson | Robert Begg | 2/23/2024 |
| Jackson | Kevin Talbert | 1/18/2025 |
| Jackson | Karen Thornton | 1/7/2026 |
| Josephine | Jay Meredith | 1/18/2025 |
| Josephine | Jay Randolph | 1/18/2025 |
| Josephine | Dawn Welch | 3/21/2023 |

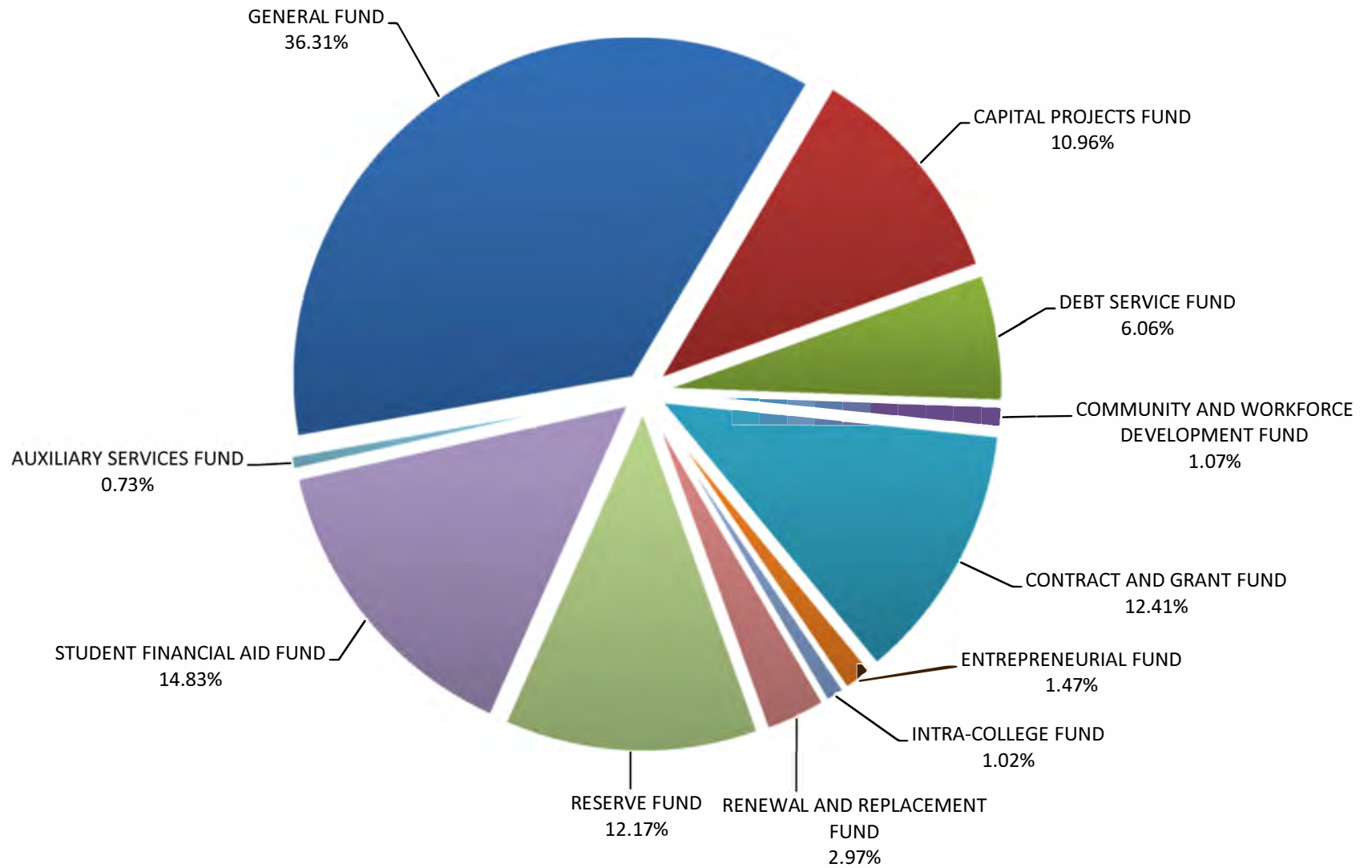
ROGUE COMMUNITY COLLEGE
ALL FUNDS
SUMMARY OF RESOURCES AND REQUIREMENTS
2023/24 ADOPTED BUDGET

| 20/21 ACTUAL | 21/22 ACTUAL | 22/23 ADOPTED | 22/23 CURRENT | DESCRIPTION | PROPOSED TOTAL | APPROVED TOTAL | ADOPTED TOTAL |
|-----------------------|-----------------------|-----------------------|-----------------------|--|-----------------------|-----------------------|-----------------------|
| \$ 47,161,485 | \$ 51,634,672 | \$ 51,635,942 | \$ 51,635,942 | GENERAL FUND | \$ 51,972,671 | \$ 51,972,671 | \$ 51,972,671 |
| 18,301,333 | 16,370,656 | 14,164,248 | 14,164,248 | CAPITAL PROJECTS FUND | 15,691,659 | 15,691,659 | 15,691,659 |
| 2,392,510 | 0 | 0 | 0 | CAPITAL IMPROVEMENT FUND - MAINTENANCE | 0 | 0 | 0 |
| 6,275,604 | 39,510,128 | 8,163,487 | 8,163,487 | DEBT SERVICE FUND | 8,680,794 | 8,680,794 | 8,680,794 |
| 4,454,080 | 0 | 0 | 0 | COLLEGE SERVICES FUND | 0 | 0 | 0 |
| 514,790 | 874,906 | 1,060,624 | 1,060,624 | COMMUNITY & WORKFORCE DEVELOPMENT | 1,532,476 | 1,532,476 | 1,532,476 |
| 19,613,661 | 20,851,334 | 31,689,226 | 31,689,226 | CONTRACT AND GRANT FUND | 17,764,933 | 17,764,933 | 17,764,933 |
| 1,113,643 | 683,794 | 1,232,836 | 1,232,836 | ENTREPRENEURIAL FUND | 2,109,346 | 2,109,346 | 2,109,346 |
| 1,459,757 | 1,278,465 | 1,219,212 | 1,291,615 | INTRA-COLLEGE FUND | 1,456,874 | 1,456,874 | 1,456,874 |
| 5,730,066 | 0 | 0 | 0 | PERS FUND | 0 | 0 | 0 |
| 3,731,690 | 4,337,343 | 5,033,006 | 5,033,006 | RENEWAL AND REPLACEMENT FUND | 4,258,220 | 4,258,220 | 4,258,220 |
| 14,212,779 | 16,785,158 | 17,643,643 | 17,643,643 | RESERVE FUND | 17,417,425 | 17,417,425 | 17,417,425 |
| 12,658,502 | 18,911,147 | 20,953,815 | 20,953,815 | STUDENT FINANCIAL AID FUND | 21,238,907 | 21,238,907 | 21,238,907 |
| 169,437 | 0 | 0 | 0 | UNEMPLOYMENT FUND | 0 | 0 | 0 |
| 1,258,286 | 1,032,722 | 1,426,342 | 1,426,342 | AUXILIARY SERVICES FUND | 1,045,853 | 1,045,853 | 1,045,853 |
| 462,167 | 0 | 0 | 0 | AUXILIARY SERVICES FUND - BOOKSTORE | 0 | 0 | 0 |
| <u>\$ 139,509,790</u> | <u>\$ 172,270,325</u> | <u>\$ 154,222,381</u> | <u>\$ 154,294,784</u> | TOTAL RESOURCES | <u>\$ 143,169,158</u> | <u>\$ 143,169,158</u> | <u>\$ 143,169,158</u> |

**ROGUE COMMUNITY COLLEGE
ALL FUNDS
SUMMARY OF RESOURCES AND REQUIREMENTS
2023/24 ADOPTED BUDGET**

| 20/21 ACTUAL | 21/22 ACTUAL | 22/23 ADOPTED | 22/23 CURRENT | DESCRIPTION | PROPOSED TOTAL | APPROVED TOTAL | ADOPTED TOTAL |
|-----------------------|-----------------------|-----------------------|-----------------------|---|-----------------------|-----------------------|-----------------------|
| \$ 41,341,573 | \$ 39,661,431 | \$ 51,635,942 | \$ 51,635,942 | GENERAL FUND | \$ 51,972,671 | \$ 51,972,671 | \$ 51,972,671 |
| 7,217,969 | 9,663,307 | 14,164,248 | 14,164,248 | CAPITAL PROJECTS FUND | 15,691,659 | 15,691,659 | 15,691,659 |
| 2,392,510 | 0 | 0 | 0 | CAPITAL IMPROVEMENT FUND - MAINTENANCE | 0 | 0 | 0 |
| 5,534,308 | 38,574,517 | 8,163,487 | 8,163,487 | DEBT SERVICE FUND | 8,680,794 | 8,680,794 | 8,680,794 |
| 4,454,080 | 0 | 0 | 0 | COLLEGE SERVICES FUND | 0 | 0 | 0 |
| 388,361 | 633,591 | 1,060,624 | 1,060,624 | COMMUNITY & WORKFORCE DEVELOPMENT | 1,532,476 | 1,532,476 | 1,532,476 |
| 12,487,347 | 10,830,526 | 31,689,226 | 31,689,226 | CONTRACT AND GRANT FUND | 17,764,933 | 17,764,933 | 17,764,933 |
| 766,122 | 262,466 | 1,232,836 | 1,232,836 | ENTREPRENEURIAL FUND | 2,109,346 | 2,109,346 | 2,109,346 |
| 634,478 | 688,257 | 1,219,212 | 1,291,615 | INTRA-COLLEGE FUND | 1,456,874 | 1,456,874 | 1,456,874 |
| 5,730,066 | 0 | 0 | 0 | PERS FUND | 0 | 0 | 0 |
| 599,886 | 647,386 | 5,033,006 | 5,033,006 | RENEWAL AND REPLACEMENT FUND | 4,258,220 | 4,258,220 | 4,258,220 |
| 0 | 395,240 | 17,643,643 | 17,643,643 | RESERVE FUND | 17,417,425 | 17,417,425 | 17,417,425 |
| 12,637,105 | 18,911,147 | 20,953,815 | 20,953,815 | STUDENT FINANCIAL AID FUND | 21,238,907 | 21,238,907 | 21,238,907 |
| 169,437 | 0 | 0 | 0 | UNEMPLOYMENT FUND | 0 | 0 | 0 |
| 532,721 | 439,792 | 1,426,342 | 1,426,342 | AUXILIARY SERVICES FUND | 1,045,853 | 1,045,853 | 1,045,853 |
| 462,167 | 0 | 0 | 0 | AUXILIARY SERVICES FUND - BOOKSTORE | 0 | 0 | 0 |
| <u>\$ 95,348,130</u> | <u>\$ 120,707,660</u> | <u>\$ 154,222,381</u> | <u>\$ 154,294,784</u> | TOTAL REQUIREMENTS | <u>\$ 143,169,158</u> | <u>\$ 143,169,158</u> | <u>\$ 143,169,158</u> |
| 44,161,660 | 51,562,665 | 0 | 0 | ENDING FUND BALANCE | 0 | 0 | 0 |
| <u>\$ 139,509,790</u> | <u>\$ 172,270,325</u> | <u>\$ 154,222,381</u> | <u>\$ 154,294,784</u> | TOTAL REQUIREMENTS (INCLUDING ENDING FUND BALANCE) | <u>\$ 143,169,158</u> | <u>\$ 143,169,158</u> | <u>\$ 143,169,158</u> |

ROGUE COMMUNITY COLLEGE
ALL FUNDS
2023/24 ADOPTED BUDGET



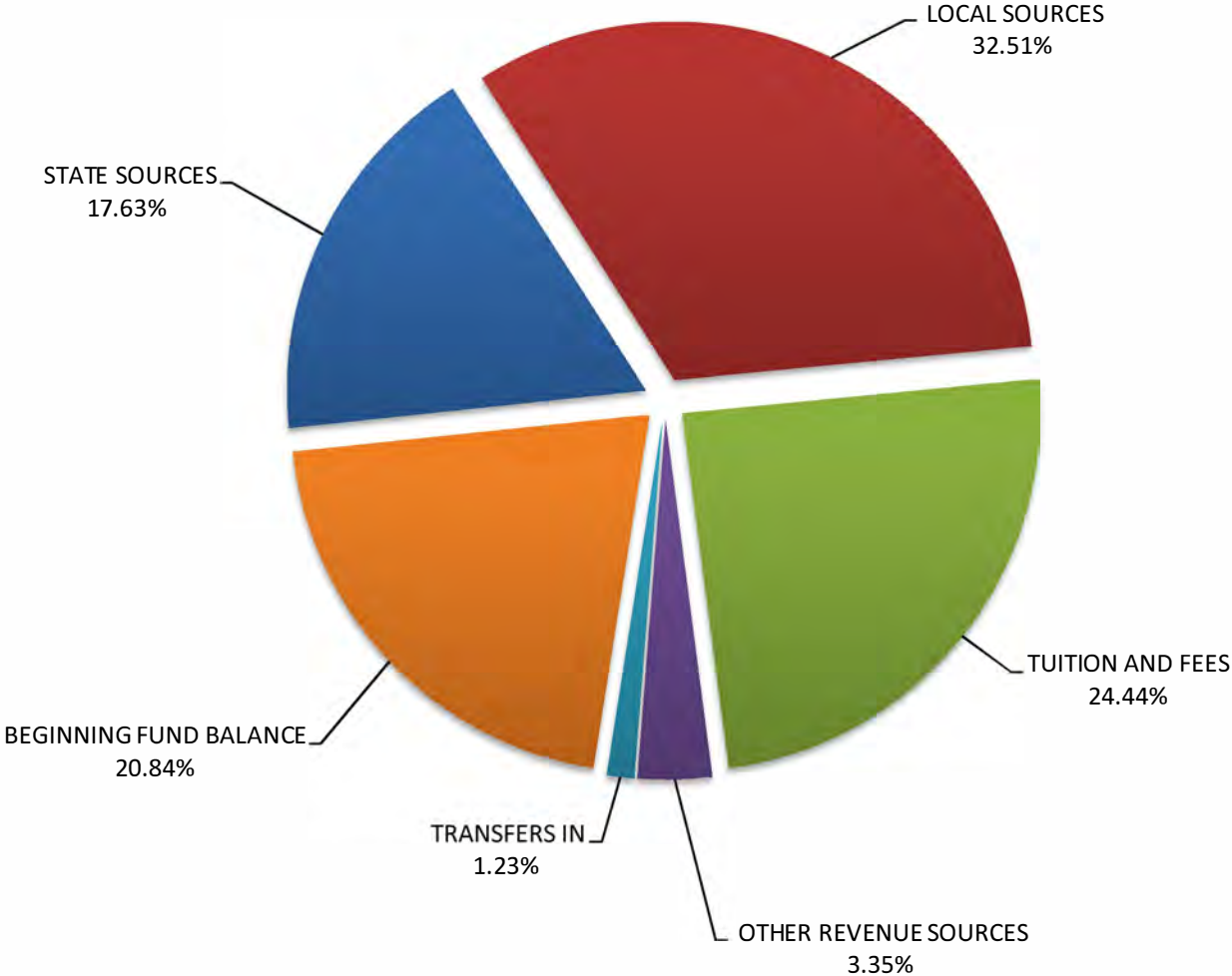
GENERAL FUND

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

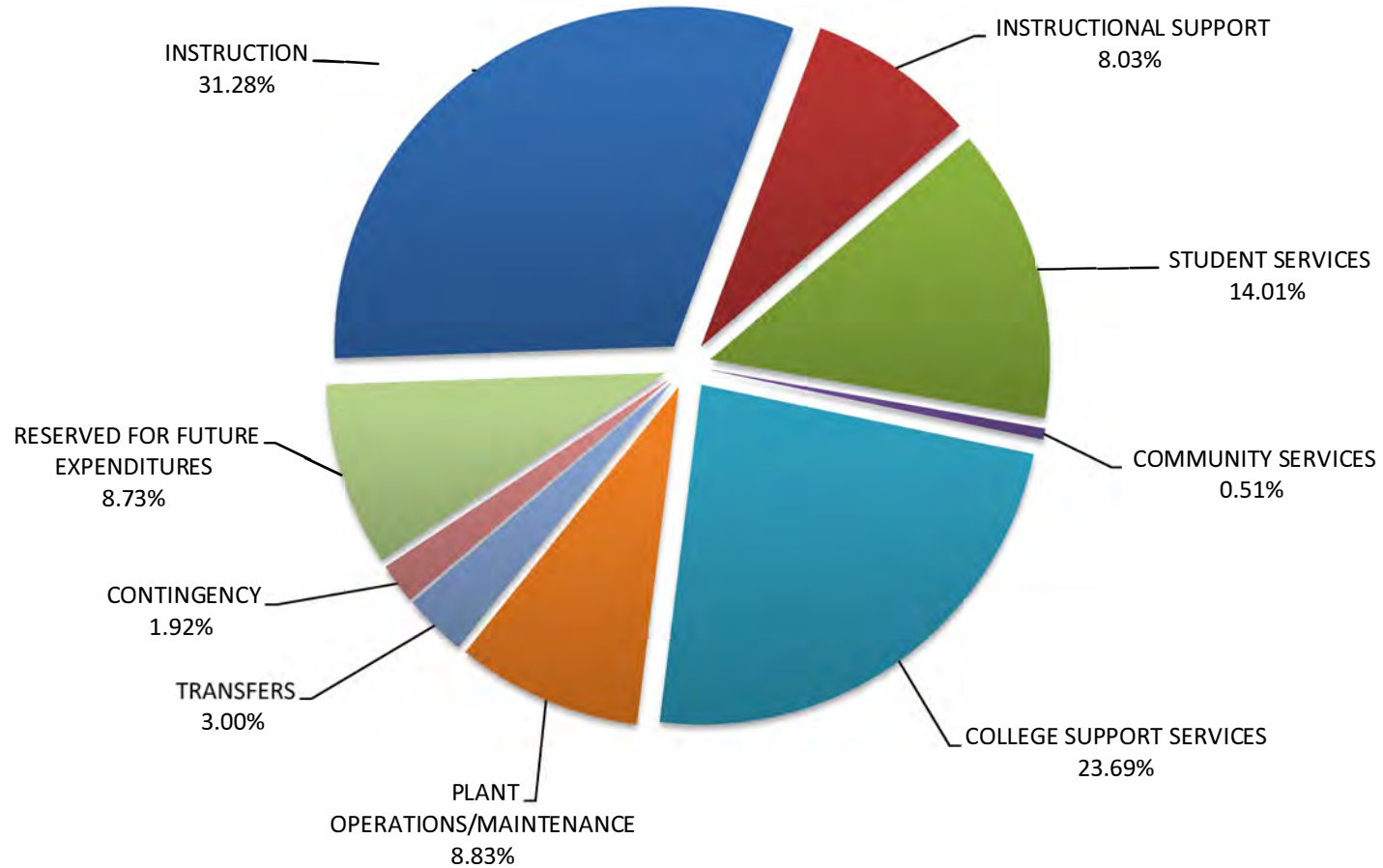
**ROGUE COMMUNITY COLLEGE
GENERAL FUND
SUMMARY OF RESOURCES AND REQUIREMENTS
2023/24 ADOPTED BUDGET**

| 20/21 ACTUAL | 21/22 ACTUAL | 22/23 ADOPTED | 22/23 CURRENT | | PROPOSED TOTAL | APPROVED TOTAL | ADOPTED TOTAL |
|----------------------|----------------------|----------------------|----------------------|----------------------------------|----------------------|----------------------|----------------------|
| \$ 11,152,286 | \$ 11,152,995 | \$ 9,995,003 | \$ 9,995,003 | STATE SOURCES | \$ 9,162,461 | \$ 9,162,461 | \$ 9,162,461 |
| 15,781,988 | 15,779,210 | 16,255,982 | 16,255,982 | LOCAL SOURCES | 16,897,387 | 16,897,387 | 16,897,387 |
| 12,154,572 | 11,465,722 | 11,777,987 | 11,777,987 | TUITION AND FEES | 12,704,924 | 12,704,924 | 12,704,924 |
| 1,223,488 | 6,254,071 | 5,984,000 | 5,984,000 | OTHER REVENUE SOURCES | 1,739,032 | 1,739,032 | 1,739,032 |
| 1,051,823 | 1,162,759 | 985,000 | 985,000 | TRANSFERS IN | 637,258 | 637,258 | 637,258 |
| 5,797,325 | 5,819,912 | 6,637,970 | 6,637,970 | BEGINNING FUND BALANCE | 10,831,609 | 10,831,609 | 10,831,609 |
| \$ 47,161,485 | \$ 51,634,671 | \$ 51,635,942 | \$ 51,635,942 | TOTAL RESOURCES | \$ 51,972,671 | \$ 51,972,671 | \$ 51,972,671 |
| | | | | | | | |
| \$ 14,884,306 | \$ 14,386,375 | \$ 15,964,502 | \$ 16,009,634 | INSTRUCTION | \$ 16,249,648 | \$ 16,249,648 | \$ 16,249,648 |
| 4,018,930 | 4,338,890 | 3,974,119 | 4,013,582 | INSTRUCTIONAL SUPPORT | 4,171,873 | 4,171,873 | 4,171,873 |
| 5,974,350 | 6,104,552 | 7,051,838 | 7,079,057 | STUDENT SERVICES | 7,283,858 | 7,283,858 | 7,283,858 |
| 66,346 | 145,724 | 212,100 | 271,100 | COMMUNITY SERVICES | 267,055 | 267,055 | 267,055 |
| 11,425,526 | 9,529,972 | 13,125,100 | 12,977,156 | COLLEGE SUPPORT SERVICES | 12,311,339 | 12,311,339 | 12,311,339 |
| 2,998,175 | 3,590,360 | 4,437,080 | 4,341,807 | PLANT OPERATIONS AND MAINTENANCE | 4,591,300 | 4,591,300 | 4,591,300 |
| 1,973,935 | 1,565,554 | 1,933,590 | 2,005,993 | TRANSFERS OUT | 1,559,450 | 1,559,450 | 1,559,450 |
| 0 | 0 | 4,937,613 | 4,937,613 | CONTINGENCY | 1,000,000 | 1,000,000 | 1,000,000 |
| 0 | 0 | 0 | 0 | RESERVED FOR FUTURE EXPENDITURES | 4,538,148 | 4,538,148 | 4,538,148 |
| \$ 41,341,572 | \$ 39,661,430 | \$ 51,635,942 | \$ 51,635,942 | TOTAL REQUIREMENTS | \$ 51,972,671 | \$ 51,972,671 | \$ 51,972,671 |

ROGUE COMMUNITY COLLEGE
GENERAL FUND REVENUE
2023/24 ADOPTED BUDGET



ROGUE COMMUNITY COLLEGE
GENERAL FUND EXPENDITURES BY FUNCTION
2023/24 ADOPTED BUDGET



**ROGUE COMMUNITY COLLEGE
GENERAL FUND
REQUIREMENTS BY EXPENDITURE CATEGORY
2023/24 ADOPTED BUDGET**

| INSTRUCTION | ADOPTED TOTAL | PERSONNEL SERVICES | MATERIALS & SERVICES | CAPITAL OUTLAY | TRANSFERS OUT | CONTINGENCY |
|--------------------------------------|--------------------------|-------------------------------|-------------------------------------|---------------------------|--------------------------|--------------------|
| ACADEMIC SUCCESS | \$ 168,627 | \$ 155,739 | \$ 12,888 | \$ 0 | \$ 0 | 0 |
| ADJUNCT FACULTY-ACADEMIC AFFAIRS | 5,316,460 | 5,316,460 | 0 | 0 | 0 | 0 |
| ADULT BASIC SKILLS | 608,893 | 577,568 | 31,325 | 0 | 0 | 0 |
| AHP BASIC HEALTHCARE | 756 | 0 | 756 | 0 | 0 | 0 |
| AHP COMMUNITY HEALTH WORKER | 2,519 | 0 | 2,519 | 0 | 0 | 0 |
| AHP MEDICAL ADMIN ASSISTANT | 809 | 0 | 809 | 0 | 0 | 0 |
| AHP MEDICAL ASSISTANT/PHLEBOTOMY | 155,037 | 130,750 | 24,287 | 0 | 0 | 0 |
| AHP PHARMACY TECHNICIAN | 1,714 | 0 | 1,714 | 0 | 0 | 0 |
| AUTOMOTIVE TECHNOLOGY | 377,898 | 342,598 | 35,300 | 0 | 0 | 0 |
| BUSINESS AND OFFICE TECHNOLOGY | 549,483 | 544,938 | 4,545 | 0 | 0 | 0 |
| COMPUTER SCIENCE | 371,896 | 364,313 | 7,583 | 0 | 0 | 0 |
| COOPERATIVE WORK EXPERIENCE | 1,879 | 0 | 1,879 | 0 | 0 | 0 |
| DENTAL ASSISTING | 185,993 | 142,956 | 43,037 | 0 | 0 | 0 |
| DIESEL TECHNOLOGY | 234,667 | 197,248 | 37,419 | 0 | 0 | 0 |
| EARLY CHILDHOOD EDUCATION | 274,692 | 270,048 | 4,644 | 0 | 0 | 0 |
| ELECTRONICS | 200,465 | 191,177 | 8,552 | 736 | 0 | 0 |
| EMERGENCY SERVICES | 662,601 | 549,914 | 112,687 | 0 | 0 | 0 |
| HPER | 59,638 | 8,781 | 50,857 | 0 | 0 | 0 |
| HUMANITIES | 868,154 | 856,953 | 11,201 | 0 | 0 | 0 |
| MANUFACTURING ENGINEERING TECHNOLOGY | 180,620 | 126,147 | 53,456 | 1,017 | 0 | 0 |
| MASSAGE | 158,438 | 155,739 | 2,699 | 0 | 0 | 0 |
| MATH | 1,004,561 | 996,822 | 7,739 | 0 | 0 | 0 |
| MUSIC | 3,029 | 0 | 3,029 | 0 | 0 | 0 |
| MUSIC ENSEMBLES | 1,171 | 0 | 1,171 | 0 | 0 | 0 |
| NURSING | 1,072,935 | 1,022,091 | 50,844 | 0 | 0 | 0 |
| ROLEA | 954 | 0 | 954 | 0 | 0 | 0 |
| SCIENCE | 1,246,235 | 1,181,828 | 64,407 | 0 | 0 | 0 |
| SMALL BUSINESS DEVELOPMENT CENTER | 161,025 | 145,600 | 14,039 | 1,386 | 0 | 0 |
| SOCIAL SCIENCE | 771,855 | 764,707 | 7,148 | 0 | 0 | 0 |
| STUDENT EMPLOYMENT SERVICES | 619,109 | 619,109 | 0 | 0 | 0 | 0 |
| TRC LEARNING & RESOURCE CENTER | 91,140 | 91,140 | 0 | 0 | 0 | 0 |

ROGUE COMMUNITY COLLEGE
GENERAL FUND
REQUIREMENTS BY EXPENDITURE CATEGORY
2023/24 ADOPTED BUDGET

| | ADOPTED TOTAL | PERSONNEL SERVICES | MATERIALS & SERVICES | CAPITAL OUTLAY | TRANSFERS OUT | CONTINGENCY |
|--|--------------------------|-------------------------------|-------------------------------------|---------------------------|--------------------------|--------------------|
| INSTRUCTION | | | | | | |
| VISUAL ARTS & DESIGN | \$ 396,814 | \$ 386,077 | \$ 10,737 | \$ 0 | \$ 0 | \$ 0 |
| WELDING | 499,581 | 423,767 | 72,779 | 3,035 | 0 | 0 |
| TOTAL INSTRUCTION | \$ 16,249,648 | \$ 15,562,470 | \$ 681,004 | \$ 6,174 | \$ 0 | \$ 0 |
| INSTRUCTIONAL SUPPORT | | | | | | |
| ACADEMIC AFFAIRS | \$ 1,635,933 | \$ 1,574,605 | \$ 61,328 | \$ 0 | \$ 0 | \$ 0 |
| ADJUNCT FACULTY-ACADEMIC AFFAIRS | 58,588 | 58,588 | 0 | 0 | 0 | 0 |
| ADJUNCT FACULTY-OPERATIONS AND FINANCE | 152,812 | 152,812 | 0 | 0 | 0 | 0 |
| ALLIED HEALTH OCCUPATIONS | 9,727 | 0 | 9,727 | 0 | 0 | 0 |
| COLLEGE NOW | 106,459 | 100,667 | 5,792 | 0 | 0 | 0 |
| COMPUTER LAB TUTORS | 96 | 0 | 96 | 0 | 0 | 0 |
| CURRICULUM & SCHEDULING | 187,748 | 179,366 | 8,382 | 0 | 0 | 0 |
| DISTANCE LEARNING | 258,968 | 222,882 | 36,086 | 0 | 0 | 0 |
| DISTRICT | 11,943 | 0 | 11,943 | 0 | 0 | 0 |
| FACULTY SENATE | 1,956 | 0 | 1,956 | 0 | 0 | 0 |
| IN-SERVICE | 20,000 | 0 | 20,000 | 0 | 0 | 0 |
| LIBRARY | 726,836 | 635,425 | 67,788 | 23,623 | 0 | 0 |
| OUTCOMES AND ASSESSMENT | 454,544 | 443,140 | 11,404 | 0 | 0 | 0 |
| RCC HEC | 27,513 | 13,301 | 14,212 | 0 | 0 | 0 |
| TECHNOLOGY LICENSE/MAINTENANCE | 518,750 | 0 | 518,750 | 0 | 0 | 0 |
| TOTAL INSTRUCTIONAL SUPPORT | \$ 4,171,873 | \$ 3,380,786 | \$ 767,464 | \$ 23,623 | \$ 0 | \$ 0 |
| STUDENT SERVICES | | | | | | |
| ACCESS AND DISABILITY RESOURCES | \$ 545,022 | \$ 451,195 | \$ 93,827 | \$ 0 | \$ 0 | \$ 0 |
| ADJUNCT FACULTY-STUDENT AFFAIRS | 332,855 | 332,855 | 0 | 0 | 0 | 0 |
| ADMISSIONS & RECRUITMENT | 524,976 | 489,085 | 35,891 | 0 | 0 | 0 |
| ADVISING | 780,574 | 752,406 | 28,168 | 0 | 0 | 0 |
| ATHLETICS | 80,340 | 80,154 | 186 | 0 | 0 | 0 |
| COMMENCEMENT | 38,497 | 0 | 38,497 | 0 | 0 | 0 |

ROGUE COMMUNITY COLLEGE
GENERAL FUND
REQUIREMENTS BY EXPENDITURE CATEGORY
2023/24 ADOPTED BUDGET

| | ADOPTED TOTAL | PERSONNEL SERVICES | MATERIALS & SERVICES | CAPITAL OUTLAY | TRANSFERS OUT | CONTINGENCY |
|--|---------------------|-----------------------|-------------------------|-------------------|------------------|-------------|
| STUDENT SERVICES | | | | | | |
| COUNSELING | \$ 717,032 | \$ 705,630 | \$ 11,402 | \$ 0 | \$ 0 | \$ 0 |
| DISTRICT | 204,255 | 0 | 204,255 | 0 | 0 | 0 |
| DIVERSITY PROGRAMMING BOARD | 21,394 | 0 | 21,394 | 0 | 0 | 0 |
| ENROLLMENT MANAGEMENT ADMINISTRATION | 230,758 | 209,385 | 21,373 | 0 | 0 | 0 |
| ENROLLMENT SERVICES | 756,811 | 731,267 | 25,544 | 0 | 0 | 0 |
| FINANCIAL AID | 1,247,413 | 1,222,655 | 24,758 | 0 | 0 | 0 |
| ID CARD MACHINES | 1,679 | 0 | 1,679 | 0 | 0 | 0 |
| MILITARY SERVICES | 348,627 | 330,374 | 18,253 | 0 | 0 | 0 |
| STUDENT AFFAIRS | 154,416 | 154,416 | 0 | 0 | 0 | 0 |
| STUDENT EMPLOYMENT SERVICES | 99,021 | 78,805 | 20,216 | 0 | 0 | 0 |
| STUDENT LIFE | 101,283 | 85,104 | 16,179 | 0 | 0 | 0 |
| STUDENT SUCCESS ADMINISTRATION | 417,556 | 394,645 | 22,911 | 0 | 0 | 0 |
| STUDENT SUPPORT | 15,358 | 0 | 15,358 | 0 | 0 | 0 |
| TECHNOLOGY LICENSE/MAINTENANCE | 216,355 | 0 | 216,355 | 0 | 0 | 0 |
| TRIO - EDUCATIONAL TALENT SEARCH (ETS) | 93,999 | 91,646 | 2,353 | 0 | 0 | 0 |
| TRIO - EDUCATIONAL TALENT SEARCH (ETS) 2 | 92,431 | 90,080 | 2,351 | 0 | 0 | 0 |
| TRIO - ROGUE OPPORTUNITY CENTER (ROC) | 92,317 | 89,966 | 2,351 | 0 | 0 | 0 |
| TRIO - STUDENT SUPPORT SERVICES SSS-RVC | 81,836 | 73,287 | 8,549 | 0 | 0 | 0 |
| TRIO - STUDENT SUPPORT SERVICES SSS-RWC | 89,053 | 75,837 | 13,216 | 0 | 0 | 0 |
| TOTAL STUDENT SERVICES | \$ 7,283,858 | \$ 6,438,792 | \$ 845,066 | \$ 0 | \$ 0 | \$ 0 |
| COMMUNITY SERVICES | | | | | | |
| DISTRICT | \$ 59,000 | \$ 0 | \$ 59,000 | \$ 0 | \$ 0 | \$ 0 |
| TESTING CENTER | 204,275 | 197,832 | 6,443 | 0 | 0 | 0 |
| VISUAL ARTS & DESIGN | 3,780 | 0 | 3,780 | 0 | 0 | 0 |
| TOTAL COMMUNITY SERVICES | \$ 267,055 | \$ 197,832 | \$ 69,223 | \$ 0 | \$ 0 | \$ 0 |

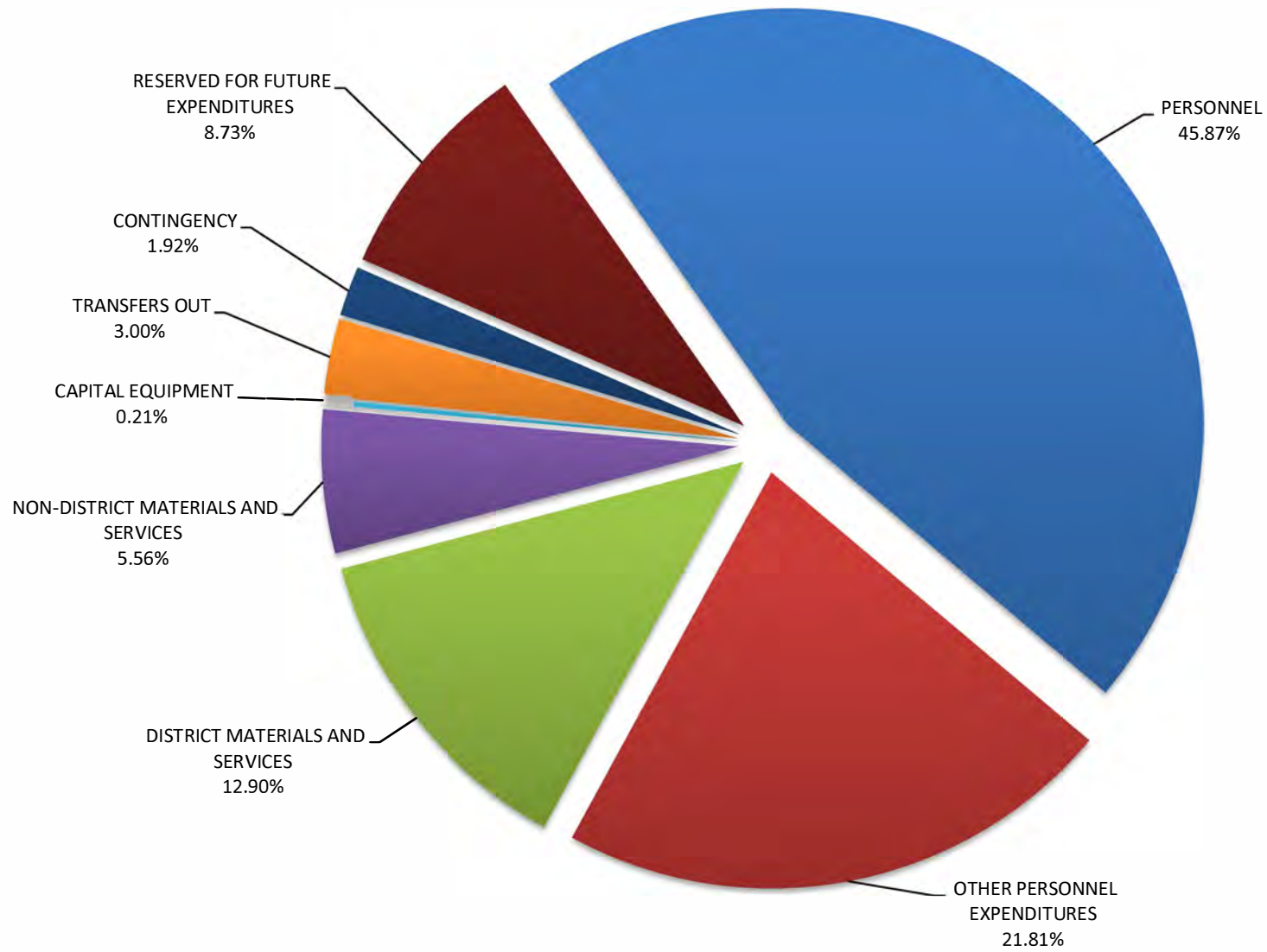
**ROGUE COMMUNITY COLLEGE
GENERAL FUND
REQUIREMENTS BY EXPENDITURE CATEGORY
2023/24 ADOPTED BUDGET**

| | ADOPTED TOTAL | PERSONNEL SERVICES | MATERIALS & SERVICES | CAPITAL OUTLAY | TRANSFERS OUT | CONTINGENCY |
|--|--------------------------|-------------------------------|-------------------------------------|---------------------------|--------------------------|--------------------|
| COLLEGE SUPPORT SERVICES | | | | | | |
| ACCREDITATION | \$ 68,993 | \$ 12,628 | \$ 56,365 | \$ 0 | \$ 0 | \$ 0 |
| BOARD OF EDUCATION | 291,560 | 266,881 | 24,679 | 0 | 0 | 0 |
| BUSINESS OFFICE | 937,966 | 911,921 | 26,045 | 0 | 0 | 0 |
| CONTRACTS & PROCUREMENT | 366,376 | 357,140 | 9,236 | 0 | 0 | 0 |
| DISTRICT | 3,310,521 | 189,406 | 3,088,974 | 32,141 | 0 | 0 |
| EQUITY, DIVERSITY & INCLUSION | 114,925 | 108,149 | 6,776 | 0 | 0 | 0 |
| ERGONOMIC CORRECTIONS | 15,000 | 0 | 15,000 | 0 | 0 | 0 |
| FOUNDATION | 175,853 | 175,853 | 0 | 0 | 0 | 0 |
| HUMAN RESOURCES | 648,925 | 610,547 | 38,378 | 0 | 0 | 0 |
| INFORMATION TECHNOLOGY SERVICES | 1,872,494 | 1,823,775 | 48,719 | 0 | 0 | 0 |
| INSTITUTIONAL RESEARCH | 283,024 | 276,987 | 6,037 | 0 | 0 | 0 |
| MARKETING | 814,689 | 617,178 | 197,511 | 0 | 0 | 0 |
| OPERATIONS AND FINANCE | 509,459 | 482,259 | 27,200 | 0 | 0 | 0 |
| PEOPLE, CULTURE & SAFETY | 294,394 | 280,217 | 14,177 | 0 | 0 | 0 |
| PRESIDENT'S OFFICE | 549,316 | 378,239 | 171,077 | 0 | 0 | 0 |
| RCC HEC | 181,485 | 14,087 | 167,398 | 0 | 0 | 0 |
| RISK MANAGEMENT | 407,167 | 373,500 | 33,667 | 0 | 0 | 0 |
| SECURITY | 5,886 | 0 | 5,886 | 0 | 0 | 0 |
| SHIPPING AND RECEIVING | 163,208 | 146,420 | 16,788 | 0 | 0 | 0 |
| TECHNOLOGY LICENSE/MAINTENANCE | 1,265,060 | 0 | 1,265,060 | 0 | 0 | 0 |
| TITLE IX | 35,038 | 0 | 35,038 | 0 | 0 | 0 |
| TOTAL COLLEGE SUPPORT SERVICES | \$ 12,311,339 | \$ 7,025,187 | \$ 5,254,011 | \$ 32,141 | \$ 0 | \$ 0 |
| PLANT OPERATIONS AND MAINTENANCE | | | | | | |
| DISTRICT | \$ 1,289,357 | \$ 0 | \$ 1,289,357 | \$ 0 | \$ 0 | \$ 0 |
| FACILITIES MANAGEMENT PLANNING & CONSTRU | 2,953,922 | 2,521,118 | 388,175 | 44,629 | 0 | 0 |
| RCC HEC | 346,464 | 46,082 | 300,382 | 0 | 0 | 0 |
| SAFETY COMMITTEE | 1,151 | 0 | 1,151 | 0 | 0 | 0 |
| TECHNOLOGY LICENSE/MAINTENANCE | 406 | 0 | 406 | 0 | 0 | 0 |

ROGUE COMMUNITY COLLEGE
GENERAL FUND
REQUIREMENTS BY EXPENDITURE CATEGORY
2023/24 ADOPTED BUDGET

| | ADOPTED TOTAL | PERSONNEL SERVICES | MATERIALS & SERVICES | CAPITAL OUTLAY | TRANSFERS OUT | CONTINGENCY |
|---|--------------------------|-------------------------------|-------------------------------------|---------------------------|--------------------------|---------------------|
| TOTAL PLANT OPERATIONS AND MAINTENANCE | \$ 4,591,300 | \$ 2,567,200 | \$ 1,979,471 | \$ 44,629 | \$ 0 | \$ 0 |
| TRANSFERS OUT | | | | | | |
| TRANSFERS OUT - COMM/WORKFORCE DEV FUND | \$ 87,644 | \$ 0 | \$ 0 | \$ 0 | \$ 87,644 | \$ 0 |
| TRANSFERS OUT - ENTREPRENEURIAL FUND | 250,000 | 0 | 0 | 0 | 250,000 | 0 |
| TRANSFERS OUT - INTRA-COLLEGE FUND | 700,906 | 0 | 0 | 0 | 700,906 | 0 |
| TRANSFERS OUT - RENEWAL/REPLACEMENT FUND | 520,900 | 0 | 0 | 0 | 520,900 | 0 |
| TOTAL TRANSFERS OUT | \$ 1,559,450 | \$ 0 | \$ 0 | \$ 0 | \$ 1,559,450 | \$ 0 |
| CONTINGENCY | | | | | | |
| CONTINGENCY | \$ 1,000,000 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 1,000,000 |
| TOTAL CONTINGENCY | \$ 1,000,000 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 1,000,000 |
| RESERVED FOR FUTURE EXPENDITURES | | | | | | |
| RESERVED FOR FUTURE EXPENDITURES | \$ 4,538,148 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 4,538,148 |
| TOTAL RESERVED FOR FUTURE EXPENDITURES | \$ 4,538,148 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 4,538,148 |
| TOTAL GENERAL FUND | \$ 51,972,671 | \$ 35,172,267 | \$ 9,596,239 | \$ 106,567 | \$ 1,559,450 | \$ 5,538,148 |

ROGUE COMMUNITY COLLEGE
GENERAL FUND EXPENDITURES BY CATEGORY
2023/24 ADOPTED BUDGET



CAPITAL IMPROVEMENT FUND TYPE

Capital Improvement Fund type accounts for the receipt and disbursement of resources for buildings and land. The principal revenues include proceeds from the sale of buildings, bond levy proceeds and transfers in from other funds.

CAPITAL PROJECTS FUND (Externally Restricted)

The Capital Projects Fund accounts for the purchase or remodel of buildings and land. The principal revenue is from the sale of voter approved general obligation bonds, COPs, state funding, such as the Article XI-G Higher Education Facilities and Community College Bonds, financed by the state and local resources.

ROGUE COMMUNITY COLLEGE
 CAPITAL PROJECTS FUND
 SUMMARY OF RESOURCES AND REQUIREMENTS
 2023/24 ADOPTED BUDGET

| 20/21 ACTUAL | 21/22 ACTUAL | 22/23 ADOPTED | 22/23 CURRENT | | PROPOSED TOTAL | APPROVED TOTAL | ADOPTED TOTAL |
|----------------------|----------------------|----------------------|----------------------|---------------------------------------|----------------------|----------------------|----------------------|
| \$ 0 | \$ 0 | \$ 0 | \$ 0 | FEDERAL SOURCES | \$ 3,615,000 | \$ 3,615,000 | \$ 3,615,000 |
| 2,921,028 | 3,193,929 | 0 | 0 | STATE SOURCES | 1,459,782 | 1,459,782 | 1,459,782 |
| 799,233 | 0 | 0 | 0 | LOCAL SOURCES | 0 | 0 | 0 |
| 1,186,791 | 1,798,007 | 8,000,000 | 8,000,000 | OTHER REVENUE SOURCES | 4,000,000 | 4,000,000 | 4,000,000 |
| 0 | 295,354 | 0 | 0 | TRANSFERS IN | 500,000 | 500,000 | 500,000 |
| 13,394,279 | 11,083,364 | 6,164,248 | 6,164,248 | BEGINNING FUND BALANCE | 6,116,877 | 6,116,877 | 6,116,877 |
| <u>\$ 18,301,332</u> | <u>\$ 16,370,655</u> | <u>\$ 14,164,248</u> | <u>\$ 14,164,248</u> | TOTAL RESOURCES | <u>\$ 15,691,659</u> | <u>\$ 15,691,659</u> | <u>\$ 15,691,659</u> |
| | | | | | | | |
| \$ 7,217,968 | \$ 9,663,307 | \$ 14,164,248 | \$ 14,164,248 | FACILITIES ACQUISITION & CONSTRUCTION | \$ 15,691,659 | \$ 15,691,659 | \$ 15,691,659 |
| <u>\$ 7,217,968</u> | <u>\$ 9,663,307</u> | <u>\$ 14,164,248</u> | <u>\$ 14,164,248</u> | TOTAL REQUIREMENTS | <u>\$ 15,691,659</u> | <u>\$ 15,691,659</u> | <u>\$ 15,691,659</u> |

DEBT SERVICE FUND TYPE
(Externally Restricted)

Debt Service Fund type accounts for the accumulation of resources for and payment of principal and interest on the College's long-term debt obligations.

DEBT SERVICE FUND
(Externally Restricted)

The Debt Service Fund accounts for the accumulation of resources for and payment of principal and interest on the College's long-term debt obligations including the General Obligation Bonds and Limited Tax Pension Obligation Bonds. The principal revenue is property taxes approved for bond levies and the PERS Bond expense charged to other funds.

**ROGUE COMMUNITY COLLEGE
DEBT SERVICE FUND
SUMMARY OF RESOURCES AND REQUIREMENTS
2023/24 ADOPTED BUDGET**

| 20/21 ACTUAL | 21/22 ACTUAL | 22/23 ADOPTED | 22/23 CURRENT | | | PROPOSED TOTAL | APPROVED TOTAL | ADOPTED TOTAL |
|--|----------------------|---------------------|---------------------|--|--------------|---------------------|---------------------|---------------------|
| \$ 3,688,008 | \$ 3,600,631 | \$ 3,956,052 | \$ 3,956,052 | LOCAL SOURCES | | \$ 3,661,572 | \$ 3,661,572 | \$ 3,661,572 |
| 2,001,427 | 35,168,201 | 3,745,405 | 3,745,405 | OTHER REVENUE SOURCES | | 3,915,282 | 3,915,282 | 3,915,282 |
| 586,169 | 741,296 | 462,030 | 462,030 | BEGINNING FUND BALANCE | | 1,103,940 | 1,103,940 | 1,103,940 |
| <u>\$ 6,275,604</u> | <u>\$ 39,510,128</u> | <u>\$ 8,163,487</u> | <u>\$ 8,163,487</u> | TOTAL RESOURCES | | <u>\$ 8,680,794</u> | <u>\$ 8,680,794</u> | <u>\$ 8,680,794</u> |
| | | | | | | | | |
| <u>BOND PRINCIPAL PAYMENTS</u> | | | | | | | | |
| | | | | BOND ISSUE | PAYMENT DATE | | | |
| \$ 1,260,000 | \$ 1,395,000 | \$ 1,540,000 | \$ 1,540,000 | LIMITED TAX PENSION BOND 2005 | 6/30/2024 | \$ 1,700,000 | \$ 1,700,000 | \$ 1,700,000 |
| - | 32,062,729 | 1,030,000 | 1,030,000 | LIMITED TAX PENSION BOND 2021 | 6/30/2024 | 1,070,000 | 1,070,000 | 1,070,000 |
| 1,205,000 | 1,355,000 | 1,365,000 | 1,365,000 | GENERAL OBLIGATION SERIES 2012 | 6/15/2024 | 1,450,000 | 1,450,000 | 1,450,000 |
| 1,375,000 | 1,390,000 | 1,630,000 | 1,630,000 | GENERAL OBLIGATION SERIES 2016 | 6/15/2024 | 1,765,000 | 1,765,000 | 1,765,000 |
| <u>\$ 3,840,000</u> | <u>\$ 36,202,729</u> | <u>\$ 5,565,000</u> | <u>\$ 5,565,000</u> | TOTAL PRINCIPAL | | <u>\$ 5,985,000</u> | <u>\$ 5,985,000</u> | <u>\$ 5,985,000</u> |
| | | | | | | | | |
| <u>BOND INTEREST PAYMENTS</u> | | | | | | | | |
| | | | | BOND ISSUE | PAYMENT DATE | | | |
| \$ 319,329 | \$ 288,894 | \$ 255,198 | \$ 255,198 | LIMITED TAX PENSION BOND 2005 | 12/30/2023 | \$ 217,999 | \$ 217,999 | \$ 217,999 |
| 319,329 | 288,894 | \$ 255,198 | 255,198 | LIMITED TAX PENSION BOND 2005 | 6/30/2024 | 217,999 | 217,999 | 217,999 |
| - | 219,146 | 327,909 | 327,909 | LIMITED TAX PENSION BOND 2021 | 12/30/2023 | 326,420 | 326,420 | 326,420 |
| - | 328,719 | 327,908 | 327,908 | LIMITED TAX PENSION BOND 2021 | 6/30/2024 | 326,420 | 326,420 | 326,420 |
| 109,600 | 85,500 | 65,175 | 65,175 | GENERAL OBLIGATION SERIES 2012 | 12/15/2023 | 44,700 | 44,700 | 44,700 |
| 109,600 | 85,500 | 65,175 | 65,175 | GENERAL OBLIGATION SERIES 2012 | 6/15/2024 | 44,700 | 44,700 | 44,700 |
| 418,225 | 390,725 | 359,000 | 359,000 | GENERAL OBLIGATION SERIES 2016 | 12/15/2023 | 321,325 | 321,325 | 321,325 |
| 418,225 | 390,725 | 359,000 | 359,000 | GENERAL OBLIGATION SERIES 2016 | 6/15/2024 | 321,325 | 321,325 | 321,325 |
| <u>\$ 1,694,308</u> | <u>\$ 2,078,103</u> | <u>\$ 2,014,563</u> | <u>\$ 2,014,563</u> | TOTAL INTEREST | | <u>\$ 1,820,888</u> | <u>\$ 1,820,888</u> | <u>\$ 1,820,888</u> |
| | | | | | | | | |
| <u>UNAPPROPRIATED BALANCE FOR FOLLOWING YEAR</u> | | | | | | | | |
| | | | | BOND ISSUE | PAYMENT DATE | | | |
| \$ - | \$ - | \$ 158,702 | \$ 158,702 | LIMITED TAX PENSION BOND 2005 | 12/30/2024 | \$ 297,397 | \$ 297,397 | \$ 297,397 |
| - | - | - | - | LIMITED TAX PENSION BOND 2021 | 12/30/2024 | 153,550 | 153,550 | 153,550 |
| - | - | 161,484 | 161,484 | GENERAL OBLIGATION SERIES 2012 | 12/15/2024 | 164,525 | 164,525 | 164,525 |
| - | - | 263,738 | 263,738 | GENERAL OBLIGATION SERIES 2016 | 12/15/2024 | 259,434 | 259,434 | 259,434 |
| <u>\$ -</u> | <u>\$ -</u> | <u>\$ 583,924</u> | <u>\$ 583,924</u> | TOTAL UNAPPROPRIATED ENDING FUND BALANCE | | <u>\$ 874,906</u> | <u>\$ 874,906</u> | <u>\$ 874,906</u> |
| <u>\$ 5,534,308</u> | <u>\$ 38,280,832</u> | <u>\$ 8,163,487</u> | <u>\$ 8,163,487</u> | TOTAL REQUIREMENTS | | <u>\$ 8,680,794</u> | <u>\$ 8,680,794</u> | <u>\$ 8,680,794</u> |

SPECIAL REVENUE FUND TYPE

Special Revenue Fund type accounts for revenues and expenditures for specific projects that are legally and/or administratively restricted for a specific purpose. Funds included in this classification are Community and Workforce Development Fund, Contract and Grant Fund, Entrepreneurial Fund, Intra-College Fund, Renewal and Replacement Fund, Reserve Fund, and Student Financial Aid Fund.

COMMUNITY AND WORKFORCE DEVELOPMENT FUND

The Community and Workforce Development Fund accounts for the community education and workforce training instructional activities of the College. The principal revenue is tuition and fees.

ROGUE COMMUNITY COLLEGE
 COMMUNITY & WORKFORCE DEVELOPMENT FUND
 SUMMARY OF RESOURCES AND REQUIREMENTS
 2023/24 ADOPTED BUDGET

| 20/21 ACTUAL | 21/22 ACTUAL | 22/23 ADOPTED | 22/23 CURRENT | | PROPOSED TOTAL | APPROVED TOTAL | ADOPTED TOTAL |
|-------------------|-------------------|---------------------|---------------------|------------------------|---------------------|---------------------|---------------------|
| \$ 22,080 | \$ 71,955 | \$ 63,000 | \$ 63,000 | STATE SOURCES | \$ 59,430 | \$ 59,430 | \$ 59,430 |
| 340,636 | 550,594 | 540,708 | 610,400 | TUITION AND FEES | 695,911 | 695,911 | 695,911 |
| 0 | 49,017 | 200,000 | 130,308 | OTHER REVENUE SOURCES | 200,000 | 200,000 | 200,000 |
| 74,671 | 76,911 | 82,295 | 82,295 | TRANSFERS IN | 300,301 | 300,301 | 300,301 |
| 77,401 | 126,429 | 174,621 | 174,621 | BEGINNING FUND BALANCE | 276,834 | 276,834 | 276,834 |
| <u>\$ 514,789</u> | <u>\$ 874,906</u> | <u>\$ 1,060,624</u> | <u>\$ 1,060,624</u> | TOTAL RESOURCES | <u>\$ 1,532,476</u> | <u>\$ 1,532,476</u> | <u>\$ 1,532,476</u> |
| | | | | | | | |
| \$ 154,785 | \$ 354,960 | \$ 642,833 | \$ 642,833 | INSTRUCTION | \$ 733,998 | \$ 733,998 | \$ 733,998 |
| 233,575 | 248,816 | 287,102 | 287,102 | INSTRUCTIONAL SUPPORT | 434,683 | 434,683 | 434,683 |
| 0 | 29,813 | 35,000 | 35,000 | TRANSFERS OUT | 35,000 | 35,000 | 35,000 |
| 0 | 0 | 95,689 | 95,689 | CONTINGENCY | 328,795 | 328,795 | 328,795 |
| <u>\$ 388,360</u> | <u>\$ 633,591</u> | <u>\$ 1,060,624</u> | <u>\$ 1,060,624</u> | TOTAL REQUIREMENTS | <u>\$ 1,532,476</u> | <u>\$ 1,532,476</u> | <u>\$ 1,532,476</u> |

CONTRACT AND GRANT FUND (Externally Restricted)

The Contract and Grant Fund accounts for grants and contracts awarded to and for the College from federal, state, and local sources.

ROGUE COMMUNITY COLLEGE
CONTRACT AND GRANT FUND
SUMMARY OF RESOURCES AND REQUIREMENTS
2023/24 ADOPTED BUDGET

| 20/21 ACTUAL | 21/22 ACTUAL | 22/23 ADOPTED | 22/23 CURRENT | | PROPOSED TOTAL | APPROVED TOTAL | ADOPTED TOTAL |
|----------------------|----------------------|----------------------|----------------------|---------------------------------------|----------------------|----------------------|----------------------|
| \$ 10,878,760 | \$ 7,690,243 | \$ 18,614,455 | \$ 17,606,993 | FEDERAL SOURCES | \$ 3,558,188 | \$ 3,558,188 | \$ 3,558,188 |
| 515,793 | 530,102 | 1,596,515 | 2,459,648 | STATE SOURCES | 2,316,471 | 2,316,471 | 2,316,471 |
| 409,836 | 80,738 | 80,000 | 102,245 | LOCAL SOURCES | 55,000 | 55,000 | 55,000 |
| 207,735 | 216,215 | 267,500 | 295,500 | TUITION AND FEES | 249,000 | 249,000 | 249,000 |
| 6,574,538 | 4,812,480 | 1,404,050 | 1,352,228 | OTHER REVENUE SOURCES | 1,114,912 | 1,114,912 | 1,114,912 |
| 15,201 | 395,239 | 25,500 | 25,500 | TRANSFERS IN | 0 | 0 | 0 |
| 1,011,796 | 7,126,314 | 9,701,206 | 9,847,112 | BEGINNING FUND BALANCE | 10,471,362 | 10,471,362 | 10,471,362 |
| \$ 19,613,661 | \$ 20,851,333 | \$ 31,689,226 | \$ 31,689,226 | TOTAL RESOURCES | \$ 17,764,933 | \$ 17,764,933 | \$ 17,764,933 |
| | | | | | | | |
| \$ 1,629,198 | \$ 1,421,133 | \$ 6,181,980 | \$ 6,277,241 | INSTRUCTION | \$ 1,744,866 | \$ 1,744,866 | \$ 1,744,866 |
| 1,009,669 | 1,177,837 | 1,716,186 | 1,620,912 | INSTRUCTIONAL SUPPORT | 1,719,751 | 1,719,751 | 1,719,751 |
| 2,562,409 | 1,781,335 | 3,808,309 | 4,500,979 | STUDENT SERVICES | 4,876,802 | 4,876,802 | 4,876,802 |
| 0 | 0 | 25,000 | 25,000 | COMMUNITY SERVICES | 25,000 | 25,000 | 25,000 |
| 7,186,420 | 5,405,703 | 3,260,349 | 2,622,859 | COLLEGE SUPPORT SERVICES | 449,399 | 449,399 | 449,399 |
| 99,649 | 100,684 | 322,874 | 227,601 | PLANT OPERATIONS AND MAINTENANCE | 400,612 | 400,612 | 400,612 |
| 0 | 0 | 10,025,000 | 10,025,000 | FACILITIES ACQUISITION & CONSTRUCTION | 25,000 | 25,000 | 25,000 |
| 0 | 943,832 | 0 | 0 | TRANSFERS OUT | 154,828 | 154,828 | 154,828 |
| 0 | 0 | 538,430 | 578,536 | CONTINGENCY | 2,419,808 | 2,419,808 | 2,419,808 |
| 0 | 0 | 5,811,098 | 5,811,098 | RESERVED FOR FUTURE EXPENDITURES | 5,948,867 | 5,948,867 | 5,948,867 |
| \$ 12,487,346 | \$ 10,830,526 | \$ 31,689,226 | \$ 31,689,226 | TOTAL REQUIREMENTS | \$ 17,764,933 | \$ 17,764,933 | \$ 17,764,933 |

ENTREPRENEURIAL FUND

The Entrepreneurial Fund accounts for investments in transformative changes positively impacting College sustainability. The principal revenue is transfers from the General Fund and the STEP contract with the state.

ROGUE COMMUNITY COLLEGE
 ENTREPRENEURIAL FUND
 SUMMARY OF RESOURCES AND REQUIREMENTS
 2023/24 ADOPTED BUDGET

| 20/21 ACTUAL | 21/22 ACTUAL | 22/23 ADOPTED | 22/23 CURRENT | | PROPOSED TOTAL | APPROVED TOTAL | ADOPTED TOTAL |
|---------------------|-------------------|---------------------|---------------------|----------------------------------|---------------------|---------------------|---------------------|
| \$ 162,861 | \$ 156,066 | \$ 268,008 | \$ 268,008 | STATE SOURCES | \$ 268,008 | \$ 268,008 | \$ 268,008 |
| 33,175 | 76,182 | 102,240 | 102,240 | TUITION AND FEES | 51,120 | 51,120 | 51,120 |
| 0 | 0 | 100,000 | 100,000 | OTHER REVENUE SOURCES | 100,000 | 100,000 | 100,000 |
| 243,267 | 104,025 | 250,000 | 250,000 | TRANSFERS IN | 852,038 | 852,038 | 852,038 |
| 674,339 | 347,520 | 512,588 | 512,588 | BEGINNING FUND BALANCE | 838,180 | 838,180 | 838,180 |
| <u>\$ 1,113,642</u> | <u>\$ 683,794</u> | <u>\$ 1,232,836</u> | <u>\$ 1,232,836</u> | TOTAL RESOURCES | <u>\$ 2,109,346</u> | <u>\$ 2,109,346</u> | <u>\$ 2,109,346</u> |
| | | | | | | | |
| \$ 160,283 | \$ 128,125 | \$ 100,763 | \$ 143,763 | INSTRUCTION | \$ 125,827 | \$ 125,827 | \$ 125,827 |
| 0 | 0 | 245,526 | 220,526 | INSTRUCTIONAL SUPPORT | 227,994 | 227,994 | 227,994 |
| 143,599 | 126,341 | 207,643 | 240,637 | STUDENT SERVICES | 323,427 | 323,427 | 323,427 |
| 0 | 0 | 50,000 | 50,000 | COMMUNITY SERVICES | 20,000 | 20,000 | 20,000 |
| 67,000 | 8,000 | 250,000 | 199,006 | COLLEGE SUPPORT SERVICES | 35,000 | 35,000 | 35,000 |
| 0 | 0 | 0 | 0 | PLANT OPERATIONS AND MAINTENANCE | 125,382 | 125,382 | 125,382 |
| 395,239 | 0 | 0 | 0 | TRANSFERS OUT | 157,829 | 157,829 | 157,829 |
| 0 | 0 | 378,904 | 378,904 | CONTINGENCY | 591,849 | 591,849 | 591,849 |
| 0 | 0 | 0 | 0 | RESERVED FOR FUTURE EXPENDITURES | 502,038 | 502,038 | 502,038 |
| <u>\$ 766,122</u> | <u>\$ 262,466</u> | <u>\$ 1,232,836</u> | <u>\$ 1,232,836</u> | TOTAL REQUIREMENTS | <u>\$ 2,109,346</u> | <u>\$ 2,109,346</u> | <u>\$ 2,109,346</u> |

INTRA-COLLEGE FUND

The Intra-College Fund accounts for activities performed by the College for the benefit of the College. Activities include Associated Student Government of Rogue Community College, Professional Growth, Athletics, and other departmental charges. The principal revenue for this fund is transfers in from other funds.

ROGUE COMMUNITY COLLEGE
 INTRA-COLLEGE FUND
 SUMMARY OF RESOURCES AND REQUIREMENTS
 2023/24 ADOPTED BUDGET

| 20/21 ACTUAL | 21/22 ACTUAL | 22/23 ADOPTED | 22/23 CURRENT | | PROPOSED TOTAL | APPROVED TOTAL | ADOPTED TOTAL |
|---------------------|---------------------|---------------------|---------------------|--------------------------|---------------------|---------------------|---------------------|
| \$ 221 | \$ 430 | \$ 750 | \$ 750 | TUITION AND FEES | \$ 0 | \$ 0 | \$ 0 |
| 47,376 | 8,762 | 64,373 | 55,024 | OTHER REVENUE SOURCES | 49,000 | 49,000 | 49,000 |
| 1,063,562 | 443,993 | 571,545 | 643,948 | TRANSFERS IN | 708,906 | 708,906 | 708,906 |
| 348,597 | 825,279 | 582,544 | 591,893 | BEGINNING FUND BALANCE | 698,968 | 698,968 | 698,968 |
| <u>\$ 1,459,757</u> | <u>\$ 1,278,465</u> | <u>\$ 1,219,212</u> | <u>\$ 1,291,615</u> | TOTAL RESOURCES | <u>\$ 1,456,874</u> | <u>\$ 1,456,874</u> | <u>\$ 1,456,874</u> |
| | | | | | | | |
| \$ 56,529 | \$ 60,682 | \$ 244,290 | \$ 244,290 | INSTRUCTIONAL SUPPORT | \$ 261,198 | \$ 261,198 | \$ 261,198 |
| 520,833 | 409,217 | 825,134 | 897,537 | STUDENT SERVICES | 1,051,993 | 1,051,993 | 1,051,993 |
| 47,114 | 39,606 | 133,319 | 133,319 | COLLEGE SUPPORT SERVICES | 107,842 | 107,842 | 107,842 |
| 10,000 | 178,750 | 8,000 | 8,000 | TRANSFERS OUT | 35,841 | 35,841 | 35,841 |
| 0 | 0 | 8,469 | 8,469 | CONTINGENCY | 0 | 0 | 0 |
| <u>\$ 634,477</u> | <u>\$ 688,256</u> | <u>\$ 1,219,212</u> | <u>\$ 1,291,615</u> | TOTAL REQUIREMENTS | <u>\$ 1,456,874</u> | <u>\$ 1,456,874</u> | <u>\$ 1,456,874</u> |

Intra-fund transfers are not consolidated in these reports.

RENEWAL AND REPLACEMENT FUND

The Renewal and Replacement Fund is designated for the replacement of the College's equipment and costs of maintaining College facilities. The principal revenues are the \$7 per credit and the \$7 per non-credit course technology fee, and transfers in from other funds. The principal expenditures are upgrades/replacements for equipment and maintenance of College facilities.

ROGUE COMMUNITY COLLEGE
 RENEWAL AND REPLACEMENT FUND
 SUMMARY OF RESOURCES AND REQUIREMENTS
 2023/24 ADOPTED BUDGET

| 20/21 ACTUAL | 21/22 ACTUAL | 22/23 ADOPTED | 22/23 CURRENT | | PROPOSED TOTAL | APPROVED TOTAL | ADOPTED TOTAL |
|---------------------|---------------------|---------------------|---------------------|----------------------------------|---------------------|---------------------|---------------------|
| \$ 655,458 | \$ 599,757 | \$ 619,662 | \$ 619,662 | TUITION AND FEES | \$ 652,986 | \$ 652,986 | \$ 652,986 |
| 46,606 | 34,209 | 170,000 | 24,396 | OTHER REVENUE SOURCES | 150,000 | 150,000 | 150,000 |
| 2,494,945 | 571,571 | 687,987 | 687,987 | TRANSFERS IN | 752,605 | 752,605 | 752,605 |
| 534,679 | 3,131,803 | 3,555,357 | 3,700,961 | BEGINNING FUND BALANCE | 2,702,629 | 2,702,629 | 2,702,629 |
| <u>\$ 3,731,689</u> | <u>\$ 4,337,342</u> | <u>\$ 5,033,006</u> | <u>\$ 5,033,006</u> | TOTAL RESOURCES | <u>\$ 4,258,220</u> | <u>\$ 4,258,220</u> | <u>\$ 4,258,220</u> |
| | | | | | | | |
| \$ 5,239 | \$ 19,194 | \$ 685,972 | \$ 554,925 | INSTRUCTION | \$ 539,359 | \$ 539,359 | \$ 539,359 |
| 7,356 | 0 | 20,000 | 51,109 | INSTRUCTIONAL SUPPORT | 181,418 | 181,418 | 181,418 |
| 0 | 0 | 0 | 0 | STUDENT SERVICES | 150,000 | 150,000 | 150,000 |
| 0 | 0 | 0 | 0 | COMMUNITY SERVICES | 150,000 | 150,000 | 150,000 |
| 397 | 25,570 | 932,731 | 900,122 | COLLEGE SUPPORT SERVICES | 636,891 | 636,891 | 636,891 |
| 436,892 | 286,687 | 1,975,632 | 2,108,179 | PLANT OPERATIONS AND MAINTENANCE | 1,378,015 | 1,378,015 | 1,378,015 |
| 150,000 | 315,933 | 1,178,671 | 1,178,671 | TRANSFERS OUT | 650,000 | 650,000 | 650,000 |
| 0 | 0 | 240,000 | 240,000 | CONTINGENCY | 572,537 | 572,537 | 572,537 |
| <u>\$ 599,886</u> | <u>\$ 647,386</u> | <u>\$ 5,033,006</u> | <u>\$ 5,033,006</u> | TOTAL REQUIREMENTS | <u>\$ 4,258,220</u> | <u>\$ 4,258,220</u> | <u>\$ 4,258,220</u> |

RESERVE FUND

The Reserve Fund accounts for the funds set aside for the following: College Services reserve to be used in the next biennium to smooth changes in support from the State; PERS reserve held by the College for anticipated, future rate increases, and the unfunded actuarial liability; District reserve from the ERP refund to be used for implementation of new ERP; District reserve from replacement of lost revenue due to wildfires; Stability reserve established by the RCC Board of Education to be used to stabilize the College's funding; Unemployment reserve to mitigate fluctuations in the unemployment benefits paid to terminated employees. The principal revenue is transfers from the other funds and investment earnings.

ROGUE COMMUNITY COLLEGE
 RESERVE FUND
 SUMMARY OF RESOURCES AND REQUIREMENTS
 2023/24 ADOPTED BUDGET

| 20/21 ACTUAL | 21/22 ACTUAL | 22/23 ADOPTED | 22/23 CURRENT | | PROPOSED TOTAL | APPROVED TOTAL | ADOPTED TOTAL |
|----------------------|----------------------|----------------------|----------------------|----------------------------------|----------------------|----------------------|----------------------|
| \$ 0 | \$ 602,037 | \$ 0 | \$ 0 | STATE SOURCES | \$ 0 | \$ 0 | \$ 0 |
| 49,070 | 1,470,342 | 727,505 | 727,505 | OTHER REVENUE SOURCES | 0 | 0 | 0 |
| 10,352,655 | 500,000 | 500,000 | 500,000 | TRANSFERS IN | 0 | 0 | 0 |
| 3,811,052 | 14,212,778 | 16,416,138 | 16,416,138 | BEGINNING FUND BALANCE | 17,417,425 | 17,417,425 | 17,417,425 |
| <u>\$ 14,212,778</u> | <u>\$ 16,785,158</u> | <u>\$ 17,643,643</u> | <u>\$ 17,643,643</u> | TOTAL RESOURCES | <u>\$ 17,417,425</u> | <u>\$ 17,417,425</u> | <u>\$ 17,417,425</u> |
| | | | | | | | |
| \$ 0 | \$ 395,239 | \$ 200,000 | \$ 200,000 | TRANSFERS OUT | \$ 902,038 | \$ 902,038 | \$ 902,038 |
| 0 | 0 | 17,443,643 | 17,443,643 | RESERVED FOR FUTURE EXPENDITURES | 16,515,387 | 16,515,387 | 16,515,387 |
| <u>\$ 0</u> | <u>\$ 395,239</u> | <u>\$ 17,643,643</u> | <u>\$ 17,643,643</u> | TOTAL REQUIREMENTS | <u>\$ 17,417,425</u> | <u>\$ 17,417,425</u> | <u>\$ 17,417,425</u> |

STUDENT FINANCIAL AID FUND (Externally Restricted)

The Financial Aid Fund accounts for student aid in the form of federal grants (Federal Pell Grant, Federal Supplemental Education Opportunity Grant), the Oregon Opportunity Grant (OOG), the Oregon Promise Grant (OPG), institutional scholarships (RCC Foundation), state scholarships administered by the Oregon Student Access Commission, third-party scholarships, federal work-study student employment, federal direct loans to students (subsidized and unsubsidized), and private student loans.

ROGUE COMMUNITY COLLEGE
 STUDENT FINANCIAL AID FUND
 SUMMARY OF RESOURCES AND REQUIREMENTS
 2023/24 ADOPTED BUDGET

| 20/21 ACTUAL | 21/22 ACTUAL | 22/23 ADOPTED | 22/23 CURRENT | | PROPOSED TOTAL | APPROVED TOTAL | ADOPTED TOTAL |
|----------------------|----------------------|----------------------|----------------------|------------------------|----------------------|----------------------|----------------------|
| \$ 9,674,654 | \$ 15,136,500 | \$ 16,328,815 | \$ 16,328,815 | FEDERAL SOURCES | \$ 15,823,907 | \$ 15,823,907 | \$ 15,823,907 |
| 2,557,210 | 3,235,924 | 4,125,000 | 4,125,000 | STATE SOURCES | 4,665,000 | 4,665,000 | 4,665,000 |
| 426,636 | 517,326 | 500,000 | 500,000 | LOCAL SOURCES | 750,000 | 750,000 | 750,000 |
| 0 | 21,396 | 0 | 0 | BEGINNING FUND BALANCE | 0 | 0 | 0 |
| <u>\$ 12,658,501</u> | <u>\$ 18,911,147</u> | <u>\$ 20,953,815</u> | <u>\$ 20,953,815</u> | TOTAL RESOURCES | <u>\$ 21,238,907</u> | <u>\$ 21,238,907</u> | <u>\$ 21,238,907</u> |
| | | | | | | | |
| \$ 12,616,246 | \$ 18,883,548 | \$ 20,918,815 | \$ 20,918,815 | FINANCIAL AID | \$ 21,203,907 | \$ 21,203,907 | \$ 21,203,907 |
| 20,858 | 27,598 | 35,000 | 35,000 | TRANSFERS OUT | 35,000 | 35,000 | 35,000 |
| <u>\$ 12,637,104</u> | <u>\$ 18,911,147</u> | <u>\$ 20,953,815</u> | <u>\$ 20,953,815</u> | TOTAL REQUIREMENTS | <u>\$ 21,238,907</u> | <u>\$ 21,238,907</u> | <u>\$ 21,238,907</u> |

Intra-fund transfers are not consolidated in these reports.

PROPRIETARY FUND TYPE

Proprietary Fund type is used to account for operations that are financed and operated in a manner similar to those of private business enterprises. The intent is that the cost of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

AUXILIARY SERVICES FUND

The Auxiliary Services Fund accounts for the operation of ancillary activities for Art, Auto Artist, College Store, Diesel Technology, Disability Services, Early Childhood Education Facility, Friends of the Library, Massage, Math, and Welding.

ROGUE COMMUNITY COLLEGE
 AUXILIARY SERVICES FUND
 SUMMARY OF RESOURCES AND REQUIREMENTS
 2023/24 ADOPTED BUDGET

| 20/21 ACTUAL | 21/22 ACTUAL | 22/23 ADOPTED | 22/23 CURRENT | | PROPOSED TOTAL | APPROVED TOTAL | ADOPTED TOTAL |
|---------------------|---------------------|---------------------|---------------------|----------------------------------|---------------------|---------------------|---------------------|
| \$ 15,073 | \$ 23,731 | \$ 75,000 | \$ 75,000 | SALES | \$ 75,000 | \$ 75,000 | \$ 75,000 |
| 213,180 | 275,649 | 298,830 | 298,830 | OTHER INCOME | 89,600 | 89,600 | 89,600 |
| 462,167 | 7,775 | 434,671 | 434,671 | TRANSFERS IN | 0 | 0 | 0 |
| 567,864 | 725,565 | 617,841 | 617,841 | BEGINNING FUND BALANCE | 881,253 | 881,253 | 881,253 |
| <u>\$ 1,258,285</u> | <u>\$ 1,032,721</u> | <u>\$ 1,426,342</u> | <u>\$ 1,426,342</u> | TOTAL RESOURCES | <u>\$ 1,045,853</u> | <u>\$ 1,045,853</u> | <u>\$ 1,045,853</u> |
| | | | | | | | |
| \$ 0 | \$ 6,197 | \$ 12,000 | \$ 12,000 | INSTRUCTION | \$ 12,000 | \$ 12,000 | \$ 12,000 |
| 317,468 | 148,927 | 257,459 | 257,459 | STUDENT SERVICES | 240,212 | 240,212 | 240,212 |
| 150,193 | 104,374 | 151,121 | 151,121 | COMMUNITY SERVICES | 118,392 | 118,392 | 118,392 |
| 65,058 | 79,384 | 253,667 | 253,667 | PLANT OPERATIONS AND MAINTENANCE | 0 | 0 | 0 |
| 0 | 100,908 | 146,737 | 146,737 | TRANSFERS OUT | 221,122 | 221,122 | 221,122 |
| 0 | 0 | 176,687 | 176,687 | CONTINGENCY | 142,366 | 142,366 | 142,366 |
| 0 | 0 | 428,671 | 428,671 | RESERVED FOR FUTURE EXPENDITURES | 311,761 | 311,761 | 311,761 |
| <u>\$ 532,720</u> | <u>\$ 439,791</u> | <u>\$ 1,426,342</u> | <u>\$ 1,426,342</u> | TOTAL REQUIREMENTS | <u>\$ 1,045,853</u> | <u>\$ 1,045,853</u> | <u>\$ 1,045,853</u> |

RETIRED FUNDS

The following funds have been retired from use as a result of consolidation with other funds. They are included here as informational due to FY 2020/21 final activity. They will be removed in future years.

Accounting Funds to be Retired

Recommendation of the President: That the Rogue Community College (RCC) Board of Education (Board) adopt Resolution No. B126-19/20 approving the retirement of five (5) accounting funds in fiscal year 2020/21 and six (6) accounting funds in 2021/22.

Background Information: During the implementation process of Campus Nexus Finance, the financial module of the College's new Enterprise Resource Planning (ERP) system, the opportunity to consolidate the accounting funds of RCC became evident. The purpose is to clearly define accounting activity, group like-activities in funds, and eliminate funds which have become unnecessary as a result of re-evaluation.

Five (5) accounting funds will be retired in fiscal year 2020/21 and six (6) accounting funds will be retired in fiscal year 2021/22 as identified below:

| FY 2020/21 | FY 2021/22 |
|--|---|
| 1. Agency Fund | 1. Auxiliary Services Fund - Bookstore |
| 2. Capital Improvement Fund – Sale Proceeds (Inactive) | 2. Capital Improvement Fund – Maintenance |
| 3. Debt Service Fund – Other | 3. Capital Improvement Fund – State and Local |
| 4. Higher Education Center Fund | 4. College Services Fund |
| 5. RCC Foundation Fund (Inactive) | 5. PERS Fund |
| | 6. Unemployment Fund |

Whereas, the RCC Finance and Audit Committee has reviewed and approved retirement of the accounting funds listed herein; and

Whereas, the RCC Finance and Audit Committee has reviewed and approved the timeline for retirement of said accounting funds; therefore, be it;

Resolved, that the RCC Board of Education adopts Resolution No. B126-19/20 approving the retirement of five (5) accounting funds in fiscal year 2020/21 and six (6) accounting funds in 2021/22 as described herein.

Action: Approved



Kevin Talbert, Ph.D., Chair, RCC Board of Education

Dated: June 16, 2020

AUXILIARY SERVICES FUND - BOOKSTORE

The Auxiliary Services Fund - Bookstore activity for the College's Bookstore was incorporated into the Auxiliary Services Fund. The Auxiliary Services Fund - Bookstore was retired in FY 2021/22.

ROGUE COMMUNITY COLLEGE
 AUXILIARY SERVICES FUND - BOOKSTORE
 SUMMARY OF RESOURCES AND REQUIREMENTS
 2023/24 ADOPTED BUDGET

| 20/21 ACTUAL | 21/22 ACTUAL | 22/23 ADOPTED | 22/23 CURRENT | | PROPOSED TOTAL | APPROVED TOTAL | ADOPTED TOTAL |
|-----------------|-----------------|------------------|------------------|------------------------|-------------------|-------------------|------------------|
| \$ 462,167 | \$ 0 | \$ 0 | \$ 0 | BEGINNING FUND BALANCE | \$ 0 | \$ 0 | \$ 0 |
| \$ 462,167 | \$ 0 | \$ 0 | \$ 0 | TOTAL RESOURCES | \$ 0 | \$ 0 | \$ 0 |
| \$ 462,167 | \$ 0 | \$ 0 | \$ 0 | TRANSFERS OUT | \$ 0 | \$ 0 | \$ 0 |
| \$ 462,167 | \$ 0 | \$ 0 | \$ 0 | TOTAL REQUIREMENTS | \$ 0 | \$ 0 | \$ 0 |

CAPITAL IMPROVEMENT FUND - MAINTENANCE

The Capital Improvement Fund - Maintenance activity for maintaining College facilities and equipment has been incorporated into the Intra-College Fund and the Renewal and Replacement Fund. The Capital Improvement Fund - Maintenance was retired in FY 2021/22.

ROGUE COMMUNITY COLLEGE
 CAPITAL IMPROVEMENT FUND - MAINTENANCE
 SUMMARY OF RESOURCES AND REQUIREMENTS
 2023/24 ADOPTED BUDGET

| 20/21 ACTUAL | 21/22 ACTUAL | 22/23 ADOPTED | 22/23 CURRENT | | PROPOSED TOTAL | APPROVED TOTAL | ADOPTED TOTAL |
|-----------------|-----------------|------------------|------------------|------------------------|-------------------|-------------------|------------------|
| \$ 2,392,509 | \$ 0 | \$ 0 | \$ 0 | BEGINNING FUND BALANCE | \$ 0 | \$ 0 | \$ 0 |
| \$ 2,392,509 | \$ 0 | \$ 0 | \$ 0 | TOTAL RESOURCES | \$ 0 | \$ 0 | \$ 0 |
| \$ 2,392,509 | \$ 0 | \$ 0 | \$ 0 | TRANSFERS OUT | \$ 0 | \$ 0 | \$ 0 |
| \$ 2,392,509 | \$ 0 | \$ 0 | \$ 0 | TOTAL REQUIREMENTS | \$ 0 | \$ 0 | \$ 0 |

COLLEGE SERVICES FUND

The College Services Fund activity for non-technology fees charged to students has been incorporated into the General Fund. The College Services Fund was retired in FY 2021/22.

ROGUE COMMUNITY COLLEGE
 COLLEGE SERVICES FUND
 SUMMARY OF RESOURCES AND REQUIREMENTS
 2023/24 ADOPTED BUDGET

| 20/21 ACTUAL | 21/22 ACTUAL | 22/23 ADOPTED | 22/23 CURRENT | | PROPOSED TOTAL | APPROVED TOTAL | ADOPTED TOTAL |
|-----------------|-----------------|------------------|------------------|------------------------|-------------------|-------------------|------------------|
| \$ 4,454,079 | \$ 0 | \$ 0 | \$ 0 | BEGINNING FUND BALANCE | \$ 0 | \$ 0 | \$ 0 |
| \$ 4,454,079 | \$ 0 | \$ 0 | \$ 0 | TOTAL RESOURCES | \$ 0 | \$ 0 | \$ 0 |
| \$ 4,454,079 | \$ 0 | \$ 0 | \$ 0 | TRANSFERS OUT | \$ 0 | \$ 0 | \$ 0 |
| \$ 4,454,079 | \$ 0 | \$ 0 | \$ 0 | TOTAL REQUIREMENTS | \$ 0 | \$ 0 | \$ 0 |

PERS FUND
(Partially Externally Restricted)

The PERS Fund activity for the reserve held by the College for anticipated, future rate increases, and the unfunded actuarial liability will be incorporated into the Reserve Fund. The PERS Fund was retired in FY 2021/22.

ROGUE COMMUNITY COLLEGE
 PERS FUND
 SUMMARY OF RESOURCES AND REQUIREMENTS
 2023/24 ADOPTED BUDGET

| 20/21 ACTUAL | 21/22 ACTUAL | 22/23 ADOPTED | 22/23 CURRENT | | PROPOSED TOTAL | APPROVED TOTAL | ADOPTED TOTAL |
|-----------------|-----------------|------------------|------------------|------------------------|-------------------|-------------------|------------------|
| \$ 5,730,066 | \$ 0 | \$ 0 | \$ 0 | BEGINNING FUND BALANCE | \$ 0 | \$ 0 | \$ 0 |
| \$ 5,730,066 | \$ 0 | \$ 0 | \$ 0 | TOTAL RESOURCES | \$ 0 | \$ 0 | \$ 0 |
| \$ 5,730,066 | \$ 0 | \$ 0 | \$ 0 | TRANSFERS OUT | \$ 0 | \$ 0 | \$ 0 |
| \$ 5,730,066 | \$ 0 | \$ 0 | \$ 0 | TOTAL REQUIREMENTS | \$ 0 | \$ 0 | \$ 0 |

UNEMPLOYMENT FUND

The Unemployment Fund activity for payments to the Oregon Employment Division for unemployment benefits paid to terminated employees will be accounted for as a balance sheet transaction. The Unemployment Fund reserve was incorporated into the Reserve Fund. The Unemployment Fund was retired in FY 2021/22.

ROGUE COMMUNITY COLLEGE
 UNEMPLOYMENT FUND
 SUMMARY OF RESOURCES AND REQUIREMENTS
 2023/24 ADOPTED BUDGET

| 20/21 ACTUAL | 21/22 ACTUAL | 22/23 ADOPTED | 22/23 CURRENT | | PROPOSED TOTAL | APPROVED TOTAL | ADOPTED TOTAL |
|-----------------|-----------------|------------------|------------------|------------------------|-------------------|-------------------|------------------|
| \$ 169,436 | \$ 0 | \$ 0 | \$ 0 | BEGINNING FUND BALANCE | \$ 0 | \$ 0 | \$ 0 |
| \$ 169,436 | \$ 0 | \$ 0 | \$ 0 | TOTAL RESOURCES | \$ 0 | \$ 0 | \$ 0 |
| \$ 169,436 | \$ 0 | \$ 0 | \$ 0 | TRANSFERS OUT | \$ 0 | \$ 0 | \$ 0 |
| \$ 169,436 | \$ 0 | \$ 0 | \$ 0 | TOTAL REQUIREMENTS | \$ 0 | \$ 0 | \$ 0 |

ROGUE COMMUNITY COLLEGE
BUDGET ASSUMPTIONS
FOR THE FISCAL YEAR 2023/24

Resource Assumptions:

- State Operations are based upon the Governor's Recommended Budget for Community College Support Fund level of \$748 million
- Property Taxes reflect a 3.5% increase over prior year projected
- Tuition and Fees
 1. Assumes an enrollment increase of 2.5% from 2022/23
 2. \$0 per credit increase in tuition (see resolution on page 78)
 3. Fee changes related to select courses based on external costs (see resolution on page 79)
- Transfers In – see pages 57-59 for details

Requirement Assumptions:

- Placeholder for exempt salary increase, pending final determination; net increase of 4.6 positions
- Full Time faculty salary schedule increased by 3.32% to statewide average, plus one step; net reduction of 4.5 positions
- Adjunct faculty salary schedule increased 3.32%, plus an overall adjunct budget increase of 1.25% related to the projected enrollment increase
- Faculty Professional salary schedule increased by 3.5%; net increase of 2 positions
- Placeholder for classified salary increase, pending final determination; net reduction of 3.4 full-time and an increase of 1.2 part-time positions
- Student employment funding increased 6.5%
- Health insurance contractually stipulated increase of 6%
- PERS rate approximately 17.85%
- Fixed District costs, Departmental Materials & Services and Capital projected for General Fund
- Transfers Out – see pages 57-59 for details

For questions about Rogue Community College's 2023/24 budget please contact:

Lisa Stanton, CPA
Vice President, Operations & Finance/Chief Financial Officer
Budget Officer
Phone: (541) 956-7024
Email: lstanton@roguecc.edu

ROGUE COMMUNITY COLLEGE
SCHEDULE OF TRANSFERS
2023/24 ADOPTED BUDGET

| | Resources | Requirements | Comments |
|---|------------|--------------|---|
| General Fund | | | |
| from Auxiliary Services Fund | \$ 24,417 | | Close out Gallery Projects and Theater production activity; Testing Center activity to General Fund |
| from Entrepreneurial Fund | 100,000 | | District Wildfire funds to offset any loss in revenue (discount vs increased enroll) from High School Partnerships due to increased discount up to \$100k/year for FY 23/24- 25/26 |
| from Intra-College Fund | 27,841 | | Staff Development and Staff Wellness activity |
| from Renewal and Replacement Fund | 150,000 | | Support of student related technology licensing |
| from Reserve Fund | 300,000 | | Implementation costs of the College related to the new ERP |
| from Student Financial Aid Fund | 35,000 | | Administrative fees received for Pell, SEOG and FWS |
| to Community & Workforce Development Fund | | 87,644 | Support of continuing education administrative costs |
| to Entrepreneurial Fund | | 250,000 | Investments in future & transformative changes |
| to Intra-College Fund | | 700,906 | Professional growth for exempt, faculty and classified \$182,575; Campus Improvements \$155,696; RCC Associated Student Government \$77,768; Access and Disability Resources equipment needs \$10,339; Alpha Zeta Pi \$5,000; Athletics \$269,528 |
| to Renewal and Replacement Fund | | 520,900 | ADA \$9,000; Facilities \$450,000; Repair and maintenance for College's portion of the HEC building \$10,000; Replacement of capital equipment used in EMS program supported by student fees \$17,050; Fire Science capital equipment \$10,350; Mailroom vehicle \$2,500; Campus Security vehicle \$2,500; Facilities vehicles \$10,000; Communications vehicle \$2,500 and replacement battery backups \$7,000 |
| Total | \$ 637,258 | \$ 1,559,450 | |
| Auxiliary Services Fund | | | |
| to General Fund | | \$ 24,417 | Close out Gallery Projects and Theater production activity; Testing Center activity to General Fund |
| to Renewal and Replacement Fund | | 196,705 | Accounting change for facility rental activity; close out fund balances with transfer to Renewal and Replacement Fund; move operational activity to General Fund |
| Total | \$ - | \$ 221,122 | |

ROGUE COMMUNITY COLLEGE
SCHEDULE OF TRANSFERS
2023/24 ADOPTED BUDGET

| | <u>Resources</u> | <u>Requirements</u> | <u>Comments</u> |
|---|------------------|---------------------|---|
| Capital Projects Fund | | | |
| from Renewal and Replacement Fund | \$ 500,000 | | RWC Rogue Bowl/Ampitheater Phase I |
| Total | \$ 500,000 | \$ - | |
| Community & Workforce Development Fund | | | |
| from General Fund | \$ 87,644 | | Support of continuing education administrative costs |
| from Contract & Grant Fund | 154,828 | | Support of continuing education administrative costs |
| from Entrepreneurial Fund | 57,829 | | Nursing Assistant activity to Community & Workforce Development Fund at end of 3 year start up under Entrepreneurial Funding |
| to Renewal and Replacement Fund | | 35,000 | Revenue sharing for EMS and Fire Science non-credit activity coordinated by Continuing Education |
| Total | \$ 300,301 | \$ 35,000 | |
| Contract and Grant Fund | | | |
| to Community & Workforce Development Fund | | \$ 154,828 | Support of continuing education administrative costs |
| Total | \$ - | \$ 154,828 | |
| Entrepreneurial Fund | | | |
| from General Fund | \$ 250,000 | | Investments in future & transformative changes |
| from Reserve Fund | 602,038 | | District Wildfire funds for investments in future & transformative changes |
| to General Fund | | 100,000 | District Wildfire funds to offset any loss in revenue (discount vs increased enroll) from High School Partnerships due to increased discount up to \$100k/year for FY 23/24-25/26 |
| to Community & Workforce Development Fund | | 57,829 | Nursing Assistant activity to Community & Workforce Development Fund at end of 3 year start up under Entrepreneurial Funding |
| Total | \$ 852,038 | \$ 157,829 | |

ROGUE COMMUNITY COLLEGE
SCHEDULE OF TRANSFERS
2023/24 ADOPTED BUDGET

| | <u>Resources</u> | <u>Requirements</u> | <u>Comments</u> |
|---|---------------------|---------------------|---|
| Intra-College Fund | | | |
| from General Fund | \$ 700,906 | | Professional growth for exempt, faculty and classified \$182,575; Campus Improvements \$155,696; RCC Associated Student Government \$77,768; Access and Disability Resources equipment needs \$10,339; Alpha Zeta Pi \$5,000; Athletics \$269,528 |
| to General Fund | | 27,841 | Staff Development and Staff Wellness activity |
| Intra-fund | 8,000 | 8,000 | Transfer within fund for RCC Associated Student Government Club Activity |
| Total | \$ 708,906 | \$ 35,841 | |
| Renewal and Replacement Fund | | | |
| from General Fund | \$ 520,900 | | ADA \$9,000; Facilities \$450,000; Repair and maintenance for College's portion of the HEC building \$10,000; Replacement of capital equipment used in EMS program supported by student fees \$17,050; Fire Science capital equipment \$10,350; Mailroom vehicle \$2,500; Campus Security vehicle \$2,500; Facilities vehicles \$10,000; Communications vehicle \$2,500 and replacement battery backups \$7,000 |
| from Auxiliary Services Fund | 196,705 | | Accounting change for facility rental activity; close out fund balances with transfer to Renewal and Replacement Fund; move operational activity to General Fund |
| from Community and Workforce Development Fund | 35,000 | | Revenue sharing for EMS and Fire Science non-credit activity coordinated by Continuing Education |
| to General Fund | | 150,000 | Support of student related technology licensing |
| to Capital Projects Fund | | 500,000 | RWC Rogue Bowl/Ampitheater Phase I |
| Total | \$ 752,605 | \$ 650,000 | |
| Reserve Fund | | | |
| to General Fund | | \$ 300,000 | Implementation costs of the College related to the new ERP |
| to Entrepreneurial Fund | | 602,038 | District Wildfire funds for investments in future & transformative changes |
| Total | \$ - | \$ 902,038 | |
| Student Financial Aid Fund | | | |
| to General Fund | | \$ 35,000 | Administrative fees received for Pell, SEOG and FWS |
| Total | \$ - | \$ 35,000 | |
| Total Transfer - All Funds | \$ 3,751,108 | \$ 3,751,108 | |

ROGUE COMMUNITY COLLEGE
 ENTREPRENEURIAL FUND
 SUMMARY OF RESOURCES AND REQUIREMENTS
 2023/24 ADOPTED BUDGET

| | ENTREPRENEURIAL ACTIVITY | STEP ¹ ACTIVITY | ADOPTED TOTAL |
|----------------------------------|-----------------------------|----------------------------|---------------|
| STATE SOURCES | \$ - | \$ 268,008 | \$ 268,008 |
| TUITION AND FEES | 51,120 | 0 | 51,120 |
| OTHER REVENUE SOURCES | 100,000 | 0 | 100,000 |
| TRANSFERS IN | 852,038 | 0 | 852,038 |
| BEGINNING FUND BALANCE | 433,880 | 404,300 | 838,180 |
| | <hr/> | <hr/> | <hr/> |
| TOTAL RESOURCES | \$ 1,437,038 | \$ 672,308 | \$ 2,109,346 |
| | <hr/> | <hr/> | <hr/> |
| INSTRUCTION | \$ 125,827 | \$ - | \$ 125,827 |
| INSTRUCTIONAL SUPPORT | 227,994 | 0 | 227,994 |
| STUDENT SERVICES | 92,968 | 230,459 | 323,427 |
| COMMUNITY SERVICES | 20,000 | 0 | 20,000 |
| COLLEGE SUPPORT SERVICES | 35,000 | 0 | 35,000 |
| PLANT OPERATIONS AND MAINTENANCE | 125,382 | 0 | 125,382 |
| TRANSFERS OUT | 157,829 | 0 | 157,829 |
| CONTINGENCY | 150,000 | 441,849 | 591,849 |
| RESERVED FOR FUTURE EXPENDITURES | 502,038 | 0 | 502,038 |
| | <hr/> | <hr/> | <hr/> |
| TOTAL REQUIREMENTS | \$ 1,437,038 | \$ 672,308 | \$ 2,109,346 |
| | <hr/> | <hr/> | <hr/> |

¹The SNAP Training and Employment Program (STEP) is a federally-recognized Supplemental Nutrition Assistance Program Employment and Training (SNAP E&T) Program. STEP assists SNAP participants in receiving job skills training, finding work, or gaining experience that will increase their ability to secure and maintain employment in a family-wage job. Participation in STEP is voluntary, and is a qualifying service for allowing able-bodied adults without dependents (ABAWDs) to maintain access to vital supplemental food assistance while attending college. STEP participation includes needs assessment, training and employment-related activities, and wraparound support services.

**ROGUE COMMUNITY COLLEGE
RESERVE FUND
SUMMARY OF RESOURCES AND REQUIREMENTS
2023/24 ADOPTED BUDGET**

| 20/21 ACTUAL | 21/22 ACTUAL | 22/23 ADOPTED | 22/23 CURRENT | DESCRIPTION | PROPOSED TOTAL | APPROVED TOTAL | ADOPTED TOTAL |
|----------------------|----------------------|----------------------|----------------------|--|----------------------|----------------------|----------------------|
| \$ - | \$ 602,038 | \$ - | \$ - | STATE SOURCES: | | | |
| | | | | DISTRICT WILDFIRES | \$ - | \$ - | \$ - |
| | | | | OTHER REVENUE SOURCES: | | | |
| 0 | 850,000 | 0 | 0 | DISTRICT REFUND | 0 | 0 | 0 |
| 47,120 | 619,094 | 727,505 | 727,505 | PERS RESERVE | 0 | 0 | 0 |
| 1,950 | 1,248 | 0 | 0 | UNEMPLOYMENT RESERVE | 0 | 0 | 0 |
| | | | | TRANSFERS IN: | | | |
| 3,557,914 | 0 | 0 | 0 | COLLEGE SERVICES RESERVE | 0 | 0 | 0 |
| 395,240 | 0 | 0 | 0 | SOHOPE INSTITUTIONALIZATION RESERVE | 0 | 0 | 0 |
| 5,730,066 | 0 | 0 | 0 | PERS RESERVE | 0 | 0 | 0 |
| 500,000 | 500,000 | 500,000 | 500,000 | STABILITY RESERVE | 0 | 0 | 0 |
| 169,437 | 0 | 0 | 0 | UNEMPLOYMENT RESERVE | 0 | 0 | 0 |
| | | | | BEGINNING FUND BALANCE: | | | |
| 0 | 3,557,914 | 3,557,914 | 3,557,914 | COLLEGE SERVICES RESERVE | 3,557,914 | 3,557,914 | 3,557,914 |
| 0 | 0 | 850,000 | 850,000 | DISTRICT REFUND | 650,000 | 650,000 | 650,000 |
| 0 | 0 | 602,038 | 602,038 | DISTRICT WILDFIRES | 602,038 | 602,038 | 602,038 |
| 0 | 5,777,186 | 6,422,504 | 6,422,504 | PERS RESERVE | 7,123,786 | 7,123,786 | 7,123,786 |
| 0 | 395,240 | 0 | 0 | SOHOPE INSTITUTIONALIZATION RESERVE | 0 | 0 | 0 |
| 3,811,052 | 4,311,052 | 4,811,052 | 4,811,052 | STABILITY RESERVE | 5,311,052 | 5,311,052 | 5,311,052 |
| 0 | 171,387 | 172,630 | 172,630 | UNEMPLOYMENT RESERVE | 172,635 | 172,635 | 172,635 |
| <u>\$ 14,212,779</u> | <u>\$ 16,785,158</u> | <u>\$ 17,643,643</u> | <u>\$ 17,643,643</u> | TOTAL RESOURCES | <u>\$ 17,417,425</u> | <u>\$ 17,417,425</u> | <u>\$ 17,417,425</u> |
| | | | | TRANSFERS OUT: | | | |
| \$ - | \$ - | \$ 200,000 | \$ 200,000 | DISTRICT REFUND ¹ | \$ 300,000 | \$ 300,000 | \$ 300,000 |
| 0 | 0 | 0 | 0 | DISTRICT WILDFIRES ¹ | 602,038 | 602,038 | 602,038 |
| 0 | 395,240 | 0 | 0 | SOHOPE INSTITUTIONALIZATION RESERVE ¹ | 0 | 0 | 0 |
| | | | | RESERVED FOR FUTURE EXPENDITURES: | | | |
| 0 | 0 | 3,557,914 | 3,557,914 | COLLEGE SERVICES RESERVE ¹ | 3,557,914 | 3,557,914 | 3,557,914 |
| 0 | 0 | 650,000 | 650,000 | DISTRICT REFUND ¹ | 350,000 | 350,000 | 350,000 |
| 0 | 0 | 602,038 | 602,038 | DISTRICT WILDFIRES ¹ | 0 | 0 | 0 |
| 0 | 0 | 7,150,009 | 7,150,009 | PERS RESERVE ² | 7,123,786 | 7,123,786 | 7,123,786 |
| 0 | 0 | 5,311,052 | 5,311,052 | STABILITY RESERVE ¹ | 5,311,052 | 5,311,052 | 5,311,052 |
| 0 | 0 | 172,630 | 172,630 | UNEMPLOYMENT RESERVE ² | 172,635 | 172,635 | 172,635 |
| <u>\$ -</u> | <u>\$ 395,240</u> | <u>\$ 17,643,643</u> | <u>\$ 17,643,643</u> | TOTAL REQUIREMENTS | <u>\$ 17,417,425</u> | <u>\$ 17,417,425</u> | <u>\$ 17,417,425</u> |

1 - Internal Restrictions

2 - External Restrictions

Grants Pass
Daily Courier

P.O. Box 1468, 409 S.E. 7th Street • Grants Pass, Oregon 97528

AFFIDAVIT OF PUBLICATION

State of Oregon)
County of Josephine) ss.

I, Sarah Hannon, being first duly sworn, depose and say that I am a manager of Courier Publishing Co., printer of the Grants Pass Daily Courier, a newspaper of general circulation, as defined by ORS 193.010 and 193.020; printed and published at Grants Pass, in the aforesaid county and state; that the LEGAL NOTICE, a printed copy of which is herein enclosed, was published in the entire issue of said paper, for one insertion, on the following date:

May 5, 2023.



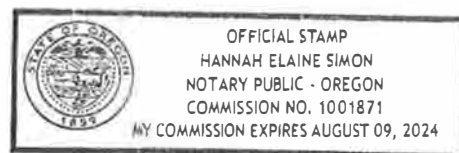
Subscribed and sworn to before me this
fifth day of May, 2023.



Notary Public of Oregon



491188



LEGAL NOTICE

NOTICE OF BUDGET COMMITTEE MEETING

A public meeting of the Rogue Community College District Budget Committee, to discuss the budget for the fiscal year July 1, 2023 to June 30, 2024, will take place on May 16, 2023 at 2:30 pm at the Redwood Campus, Building H, Room 2, located at 3345 Redwood Highway, Grants Pass, OR, or via Zoom at <https://roguecc.zoom.us/j/97823732131>. The purpose of the meeting is to receive the proposed budget and budget message. This is a public meeting where deliberation of the Budget Committee will take place. The regular Board of Education meeting will begin on May 16, 2023 at 5:00 p.m.

A second meeting of the Budget Committee will be held to take public comment and consider approval of the budget. This is a public meeting where public comment and deliberation of the Budget Committee will take place. The meeting will take place on May 25, 2023 at 2:00 pm via Zoom at <https://roguecc.zoom.us/j/97823732131>. Public comment must be submitted in writing to Rachelle Brown by 5:00 pm on May 24, 2023 via email at rbrown@roguecc.edu.

The budget document will be available for public inspection electronically no later than 2:00 pm on May 16, 2023 at: <https://www.roguecc.edu/operations/currentBudgetDev.asp>. The budget was prepared on a basis of accounting consistent with the basis of accounting used during the preceding year.
No. 00491188 - May 5, 2023



Grants Pass
Daily Courier

P.O. Box 1468, 409 S.E. 7th Street • Grants Pass, Oregon 97528

AFFIDAVIT OF PUBLICATION

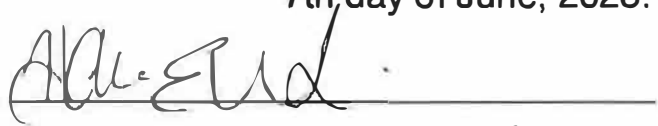
State of Oregon)
County of Josephine) ss.

I, Sarah Hannon, being first duly sworn, depose and say that I am a manager of Courier Publishing Co., printer of the Grants Pass Daily Courier, a newspaper of general circulation, as defined by ORS 193.010 and 193.020; printed and published at Grants Pass, in the aforesaid county and state; that the LEGAL NOTICE, a printed copy of which is herein enclosed, was published in the entire issue of said paper, for one insertion, on the following date:

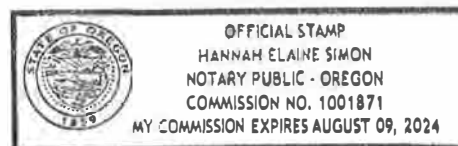
June 6, 2023.



Subscribed and sworn to before me this
7th day of June, 2023.



Notary Public of Oregon



LEGAL NOTICE

NOTICE OF BUDGET HEARING

A public meeting of the Rogue Community College Board of Education will take place on June 20, 2023 at 5 p.m. at the Table Rock Campus located at 7800 Pacific Avenue, White City, Oregon, or via Zoom (visit <https://www.roguecc.edu/BOE/meetingSchedule.asp> for details). The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2023 as approved by the Rogue Community College District Budget Committee. A summary of the budget is presented below. The approved budget is available for public inspection at <https://www.roguecc.edu/operations/documents.asp>. The budget is for an annual budget period. The budget was prepared on the basis of accounting similar to the preceding year.

Contact: Natalie Herklotz, Budget Coordinator

Telephone: 541-956-7019

Email: nherklotz@roguecc.edu

| FINANCIAL SUMMARY - RESOURCES | | | |
|--|--------------------|--------------------|--------------------|
| TOTAL OF ALL FUNDS | Actual Amount | Adopted Budget | Approved Budget |
| | Last Year 2021/22 | This Year 2022/23 | Next Year 2023/24 |
| Beginning Fund Balance | 44,161,662 | 45,125,402 | 51,339,077 |
| Current Year Property Taxes, other than Local Option Taxes | 19,366,234 | 20,212,034 | 20,558,959 |
| Current Year Local Option Property Taxes | 0 | 0 | 0 |
| Tuition and Fees | 12,908,901 | 13,406,539 | 14,353,941 |
| Other Revenue from Local Sources | 598,064 | 602,245 | 805,000 |
| Revenue from State Sources | 18,943,011 | 16,960,659 | 17,931,152 |
| Revenue from Federal Sources | 22,826,744 | 33,935,808 | 22,997,095 |
| Interfund Transfers | 3,557,630 | 3,609,401 | 3,751,108 |
| All Other Budget Resources | 49,908,080 | 20,442,696 | 11,432,826 |
| Total Resources | 172,270,326 | 154,294,784 | 143,169,158 |

| FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION | | | |
|---|--------------------|--------------------|--------------------|
| Personnel Services | 36,060,777 | 40,538,887 | 40,613,401 |
| Materials & Services | 23,188,926 | 49,057,968 | 34,456,604 |
| Financial Aid | 18,718,786 | 20,789,054 | 21,078,116 |
| Capital Outlay | 607,029 | 2,036,677 | 1,717,579 |
| Debt Service | 38,574,517 | 7,579,563 | 7,805,888 |
| Interfund Transfers | 3,557,631 | 3,609,401 | 3,751,108 |
| Operating Contingency | 0 | 6,415,898 | 5,055,355 |
| All Other Expenditures | 0 | 0 | 0 |
| Unappropriated Ending Fund Balance and Reserves | 0 | 24,267,336 | 28,691,107 |
| Total Requirements | 120,707,666 | 154,294,784 | 143,169,158 |

| FINANCIAL SUMMARY - REQUIREMENTS AND FULL TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION | | | |
|---|--------------------|--------------------|--------------------|
| Instruction | 16,315,987 | 23,609,164 | 19,405,698 |
| FTE | 83.18 | 78.09 | 77.71 |
| Instructional Support | 5,826,227 | 6,450,021 | 6,996,917 |
| FTE | 45.05 | 39.15 | 37.18 |
| Student Services - other than Student Loans & Financial Aid | 8,570,374 | 12,975,669 | 13,926,292 |
| FTE | 74.35 | 71.36 | 73.32 |
| Student Loans and Financial Aid | 18,883,549 | 20,918,815 | 21,283,907 |
| FTE | 0.00 | 0.00 | 0.00 |
| Community Services | 250,099 | 497,221 | 580,447 |
| FTE | 1.75 | 3.06 | 2.79 |
| Support Services - other than Facilities Acquisition & Construction | 19,065,972 | 23,782,448 | 20,035,780 |
| FTE | 83.34 | 86.75 | 89.06 |
| Facilities Acquisition & Construction | 9,663,307 | 24,189,248 | 15,716,659 |
| FTE | 0.97 | 0.00 | 0.00 |
| Interfund Transfers | 3,557,630 | 3,609,401 | 3,751,108 |
| Debt Service | 38,574,517 | 7,579,563 | 7,805,888 |
| Operating Contingency | 0 | 6,415,898 | 5,055,355 |
| Unappropriated Ending Fund Balance and Reserves | 0 | 24,267,336 | 28,691,107 |
| Total Requirements | 120,707,662 | 154,294,784 | 143,169,158 |
| Total FTE | 288.63 | 278.41 | 280.06 |

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING

Revenue Assumptions:

- State Operations are based upon the Governor's Recommended Budget for Community College Support Fund level of \$748 million
- Property taxes reflect a 3.5% increase over prior year projected
- Tuition and Fees
 1. Assumed an enrollment increase of 2.5% from 2022/23
 2. \$0 per credit increase in tuition
 3. Fee changes related to select courses based on external costs

Expenditure Assumptions:

- Placeholder for exempt salary increase, pending final determination
- Full Time faculty salary schedule increased by 3.32% to statewide average, plus one step
- Adjunct faculty salary schedule increased 3.32%, plus an overall adjunct budget increase of 1.25% related to the projected enrollment increase
- Faculty Professional salary schedule increased by 3.5%
- Placeholder for classified salary increase, pending final determination
- Student employment funding increased 6.5%
- Health insurance contractually stipulated increase of 6%
- PERS rate approximately 17.85%
- Fixed District costs, Department Materials & Services and Capital projected for General Fund

| PROPERTY TAX LEVIES | | | |
|--|------------------------|------------------------|------------------------|
| | Rate or Amount Imposed | Rate or Amount Imposed | Rate or Amount Imposed |
| | Last Year 2021/22 | This Year 2022/23 | Next Year 2023/24 |
| Permanent State Levy (Rate Limit \$0.5128 per \$1,000) | \$0.5128 | \$0.5128 | \$0.5128 |
| Local Option Levy | \$0 | \$0 | \$0 |
| Levy For General Obligation Bonds | \$3,688,322 | \$4,168,774 | \$3,810,880 |

| STATEMENT OF INDEBTEDNESS | | |
|---------------------------|--------------------------------------|---|
| LONG TERM DEBT | Estimated Debt Outstanding on July 1 | Estimated Debt Authorized, but not Incurred on July 1 |
| General Obligation Bonds | \$19,070,000 | \$0 |
| Other Bonds | \$38,725,000 | \$0 |
| Other Borrowings | \$0 | \$0 |
| Total | \$57,795,000 | \$0 |

Affidavit of Publication
STATE OF OREGON, COUNTY OF JACKSON

I, Julius Black, a citizen of the United State and a resident of the county aforesaid; I am over the age of eighteen years, and not part to or interested in the above-entitled matter. I am the principal clerk of the printer of

ROGUE VALLEY
TIMES

a newspaper of general circulation, published in the aforesaid county and state as defined by ORS 192.010 and ORS 192.020, that

Acct Name: ROGUE COMMUNITY COLLEGE

PO Number:

Legal Description: NOTICE OF BUDGET COMMITTEE MEETING A PUBLIC MEETING OF THE ROGUE COMMUNITY COLLEGE DISTRICT BUDGET COMMITTEE TO DISCUSS THE BUDGET FOR THE FISCAL YEAR JULY 1 2023 TO JUNE 30 2024 WILL TAKE PLACE ON M

a printed copy of which is hereto affixed was published in each regular and entire issue of the said newspaper and not in any supplement thereof on the following dates to wit:

5/02/23

I certify (or declare) under penalty of perjury that the foregoing is true and correct.



Signature

Dated at Medford, Oregon, this 2nd day of May, 2023

AdName: 373621

State of Oregon, County of Jackson

Subscribed and Sworn to before me this 13TH day of JUNE, 2023 by



Notary Public for Oregon



No. _____

in the _____ Court of the

STATE OF OREGON
for the
COUNTY OF JACKSON

AFFIDAVIT OF PUBLICATION

Filed. _____

By _____
From the office of _____

Attorney for _____

NOTICE OF BUDGET COMMITTEE MEETING

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ADVERTISING RECEIPT



EO Media Group
PO Box 6020, Bend, OR 97708
Phone (541) 383-0333

ROGUE COMMUNITY COLLEGE
3345 Redwood Hwy Attn Accounts
Payable
Grants Pass, OR 97527-9291

| BILLING DATE: | ACCOUNT NO: |
|---------------|-------------|
| 5/31/2023 | STLL13 |

AMOUNT DUE UPON RECEIPT

PO NUMBER

| AD# | DESCRIPTION | AD CLASS | START | STOP | TIMES | AMOUNT |
|--------|--------------------------|----------------|--------|--------|-------|---------|
| 382155 | Notice of Budget Hearing | Public Notices | 6/6/23 | 6/6/23 | 2 | \$69.30 |

| | | | |
|------------|--------|--------------|---------|
| Discount: | \$0.00 | Gross: | \$69.30 |
| Surcharge: | \$0.00 | Paid Amount: | \$0.00 |
| Credits: | \$0.00 | Amount Due: | \$69.30 |

Run Dates:

Rogue Valley Times
06-06-23
rv-times.com
06-06-23

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Document properties

| | |
|----------------|--|
| File name: | BUDGET-COMMITTEE-MEETING-2023-24.pdf |
| File size: | 76.7 KB |
| Title: | RCC Notice of Budget Committee Meeting |
| Author: | Rogue Community College |
| Subject: | - |
| Keywords: | - |
| Created: | 4/19/23, 12:44:02 PM |
| Modified: | 4/19/23, 4:38:36 PM |
| Application: | Acrobat PDFMaker 17 for Word |
| PDF producer: | Adobe Acrobat Pro (64-bit) 22 Paper Capture Plug-... |
| PDF version: | 1.6 |
| Page count: | 1 |
| Page size: | 8.50 x 11.00 in (portrait) |
| Fast web view: | Yes |

FORM CC-1

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Telephone: 541-956-7019

Email: nherklotz@roguecc.edu

| FINANCIAL SUMMARY - RESOURCES | | | |
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| Debt Service | 38,574,517 | 7,579,563 | 7,805,888 |
| Interfund Transfers | 3,557,631 | 3,609,401 | 3,751,108 |
| Operating Contingency | 0 | 6,415,898 | 5,055,355 |
| All Other Expenditures | 0 | 0 | 0 |
| Unappropriated Ending Fund Balance and Reserves | 0 | 24,267,336 | 28,691,107 |
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| FTE | 74.35 | 71.36 | 73.32 |
| Student Loans and Financial Aid | 18,883,549 | 20,918,815 | 21,203,907 |
| FTE | 0.00 | 0.00 | 0.00 |
| Community Services | 250,099 | 497,221 | 580,447 |
| FTE | 1.75 | 3.06 | 2.79 |
| Support Services - other than Facilities, Acquisition & Construction | 19,065,972 | 23,782,448 | 20,035,780 |
| FTE | 83.34 | 86.75 | 89.06 |
| Facility Acquisition & Construction | 9,663,307 | 24,189,248 | 15,716,659 |
| FTE | 0.97 | 0.00 | 0.00 |
| Interfund Transfers | 3,557,630 | 3,609,401 | 3,751,108 |
| Debt Service | 38,574,517 | 7,579,563 | 7,805,888 |
| Operating Contingency | 0 | 6,415,898 | 5,055,355 |
| Unappropriated Ending Fund Balance and Reserves | 0 | 24,267,336 | 28,691,107 |
| Total Requirements | 120,707,662 | 154,294,784 | 143,169,158 |
| Total FTE | 288.63 | | |

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING

Revenue Assumptions:

• State Operations are based upon the Governor’s Recommended Budget for Community College Support Fund level of \$748 million

• Property Taxes reflect a 3.5% increase over prior year projected

• Tuition and Fees

1. Assumes an enrollment increase of 2.5% from 2022/23

2. \$0 per credit increase in tuition

3. Fee changes related to select courses based on external costs

Expenditure Assumptions:

• Placeholder for exempt salary increase, pending final determination

• Full Time faculty salary schedule increased by 3.32% to statewide average, plus one step

• Adjunct faculty salary schedule increased 3.32%, plus an overall adjunct budget increase of 1.25% related to the projected enrollment increase

• Faculty Professional salary schedule increased by 3.5%

• Placeholder for classified salary increase, pending final determination

• Student employment funding increased 6.5%

• Health insurance contractually stipulated increase of 6%

• PERS rate approximately 17.85%

• Fixed District costs, Departmental Materials & Services and Capital projected for General Fund

Document properties

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Author: Rogue Community College

Subject: -

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| PROPERTY TAX LEVIES | | | |
|---|------------------------|------------------------|------------------------|
| | Rate or Amount Imposed | Rate or Amount Imposed | Rate or Amount Imposed |
| | Last Year 2021/22 | This Year 2022/23 | Next Year 2023/24 |
| Permanent Rate Levy (Rate Limit \$0.5128 per \$1,000) | \$0.5128 | \$0.5128 | \$0.5128 |
| Local Option Levy | \$0 | \$0 | \$0 |
| Levy For General Obligation Bonds | \$3,688,322 | \$4,168,774 | \$3,810,880 |

| STATEMENT OF INDEBTEDNESS | | |
|---------------------------|--------------------------------------|---|
| LONG TERM DEBT | Estimated Debt Outstanding on July 1 | Estimated Debt Authorized, but not Incurred on July 1 |
| General Obligation Bonds | \$19,070,000 | \$0 |
| Other Bonds | \$38,725,000 | \$0 |
| Other Borrowings | \$0 | \$0 |
| Total | \$57,795,000 | \$0 |

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Adopt 2023/24 Budget

Recommendation of the President: That the Rogue Community College (RCC) Board of Education (Board) approve Resolution No. B61-22/23 to adopt the 2023/24 Budget and make applicable appropriations.

Background Information: In accordance with ORS 294.453, a public hearing was held at 5:00 p.m. on June 20, 2023, to receive public testimony on said budget. That testimony being considered, a formal action of the Board must take place to adopt the budget and set appropriations.

Whereas, local budget law (ORS 294.456) requires adoption of the budget, making appropriations and levying all taxes required and to categorize the levy as provided in ORS 310.060; therefore, be it

Resolved, that the Board of Education of Rogue Community College District hereby approve Resolution No. B61-22/23 to adopt the budget for 2023/24 in the total amount of \$143,169,158, and file it in the office of the Deputy Clerk; and be it

Resolved, that the amounts for the fiscal year beginning July 1, 2023, and for the purposes shown below, are hereby appropriated as follows:

GENERAL FUND

| | |
|----------------------------------|----------------------|
| Instruction | \$ 16,249,648 |
| Instructional Support | 4,171,873 |
| Student Services | 7,283,858 |
| Community Services | 267,055 |
| College Support Services | 12,311,339 |
| Plant Operations and Maintenance | 4,591,300 |
| Transfers Out | 1,559,450 |
| Contingency | 1,000,000 |
| TOTAL GENERAL FUND | \$ 47,434,523 |

CAPITAL PROJECTS FUND

| | |
|---------------------------------------|----------------------|
| Facilities Acquisition & Construction | \$ 15,691,659 |
| TOTAL CAPITAL PROJECTS FUND | \$ 15,691,659 |

DEBT SERVICE FUND

| | |
|--------------------------------|---------------------|
| Debt Service | \$ 7,805,888 |
| TOTAL DEBT SERVICE FUND | \$ 7,805,888 |

COMMUNITY AND WORKFORCE DEVELOPMENT FUND

| | |
|---|---------------------|
| Instruction | \$ 733,998 |
| Instructional Support | 434,683 |
| Transfers Out | 35,000 |
| Contingency | 328,795 |
| TOTAL COMMUNITY AND WORKFORCE DEVELOPMENT FUND | \$ 1,532,476 |

CONTRACT AND GRANT FUND

| | |
|---------------------------------------|----------------------|
| Instruction | \$ 1,744,866 |
| Instructional Support | 1,719,751 |
| Student Services | 4,876,802 |
| Community Services | 25,000 |
| College Support Services | 449,399 |
| Plant Operations and Maintenance | 400,612 |
| Facilities Acquisition & Construction | 25,000 |
| Transfers Out | 154,828 |
| Contingency | 2,419,808 |
| TOTAL CONTRACT AND GRANT FUND | \$ 11,816,066 |

ENTREPRENEURIAL FUND

| | |
|-----------------------------------|---------------------|
| Instruction | \$ 125,827 |
| Instructional Support | 227,994 |
| Student Services | 323,427 |
| Community Services | 20,000 |
| College Support Services | 35,000 |
| Plant Operations and Maintenance | 125,382 |
| Transfers Out | 157,829 |
| Contingency | 591,849 |
| TOTAL ENTREPRENEURIAL FUND | \$ 1,607,308 |

INTRA-COLLEGE FUND

| | |
|---------------------------------|---------------------|
| Instructional Support | \$ 261,198 |
| Student Services | 1,051,993 |
| College Support Services | 107,842 |
| Transfers Out | 35,841 |
| TOTAL INTRA-COLLEGE FUND | \$ 1,456,874 |

RENEWAL AND REPLACEMENT FUND

| | |
|---|---------------------|
| Instruction | \$ 539,359 |
| Instructional Support | 181,418 |
| Student Services | 150,000 |
| Community Services | 150,000 |
| College Support Services | 636,891 |
| Plant Operations and Maintenance | 1,378,015 |
| Transfers Out | 650,000 |
| Contingency | 572,537 |
| TOTAL RENEWAL AND REPLACEMENT FUND | \$ 4,258,220 |

RESERVE FUND

| | |
|---------------------------|-------------------|
| Transfers Out | \$ 902,038 |
| TOTAL RESERVE FUND | \$ 902,038 |

STUDENT FINANCIAL AID FUND

| | |
|---|----------------------|
| Student Loans and Financial Aid | \$ 21,203,907 |
| Transfers Out | 35,000 |
| TOTAL STUDENT FINANCIAL AID FUND | \$ 21,238,907 |

AUXILIARY SERVICES FUND

| | |
|--------------------------------------|-------------------|
| Instruction | \$ 12,000 |
| Student Services | 240,212 |
| Community Services | 118,392 |
| Transfers Out | 221,122 |
| Contingency | 142,366 |
| TOTAL AUXILIARY SERVICES FUND | \$ 734,092 |

SUMMARY OF ALL FUNDS

| | |
|---|-----------------------|
| Total appropriation of all funds | \$ 114,478,051 |
| Total unappropriated ending fund balance & reserved for future expenditures | 28,691,107 |
| TOTAL OF ALL FUNDS | \$ 143,169,158 |

Board Action: Approved



Pat Fahey, Chair, RCC Board of Education

Dated: June 20, 2023

Impose 2023/24 Taxes

Recommendation of the President: That the Rogue Community College (RCC) Board of Education (Board) approve Resolution No. B62-22/23 to levy all taxes as required by the 2023/24 budget.

Background Information: In accordance with ORS 294.456, the Board must declare the Measure 5 limitation category of each of its taxes. The resolution is the basis for the certification of tax limitation category that is submitted to the assessor on form ED-50 (ORS 294.555).

Whereas, local budget law (ORS 294.456) requires adoption of the budget, making appropriations and levying all taxes required and to categorize the levy as provided in ORS 310.060; therefore, be it

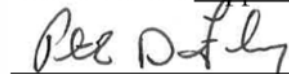
Resolved, that the Board hereby imposes the 2023/24 taxes provided for in the adopted budget at the permanent tax rate of \$0.5128 per \$1,000 of assessed value for operations for Jackson and Josephine Counties and the amount of \$3,810,880 for the Jackson and Josephine County levies for payment of bonded debt; and that these taxes are hereby imposed for tax year 2023/24 upon the assessed value of all taxable property within the district and categorized as follows:

| | <u>Education</u> | <u>Excluded from Limitation</u> |
|--|------------------|---------------------------------|
| Permanent Tax Rate | \$0.5128/\$1,000 | |
| General Obligation Bonds | | |
| Measure 17-3 (Jackson County) | | \$2,155,982 |
| Measure 17-69 (Jackson and Josephine Counties) | | <u>\$1,654,898</u> |
| Total General Obligation Bonds | | <u>\$3,810,880</u> |

And, that authority is hereby given to the Deputy Clerk to sign and file all state and local forms, as may be determined by the Oregon Legislative body or called for by the Oregon Constitution relating to this Resolution;

Therefore, be it Further Resolved, that the Vice President of Operations & Finance/CFO (Deputy Clerk) certify to the County Assessor (or other Assisting Officer), of Jackson and Josephine Counties, Oregon, the tax levy made by this Resolution, and shall file with them a copy of this Resolution to Impose 2023/24 Taxes for Rogue Community College.

Board Action: Approved



Pat Fahey, Chair, RCC Board of Education

Dated: June 20, 2023

Notice of Property Tax and Certification of Intent to Impose a Tax on Property for Education Districts

FORM OR-ED-50 2023–2024

To assessor of Jackson County

☐ Check here if this is
an amended form.

• Be sure to read instructions in the current Notice of Property Tax Levy Forms and Instructions booklet.

The Rogue Community College
District name has the responsibility and authority to place the following property tax, fee, charge, or assessment

on the tax roll of Jackson
County Name County. The property tax, fee, charge, or assessment is categorized as stated by this form.

| | | | | |
|--|------------------------------------|---|--|------------------------------------|
| <u>3345 Redwood Highway</u> Mailing Address of District | <u>Grants Pass</u> City | <u>OR</u> State | <u>97527</u> ZIP Code | <u>6/21/2023</u> Date Submitted |
| <u>Natalie Herklotz</u> Contact person | <u>Budget Coordinator</u> Title | <u>541-956-7019</u> Daytime telephone number | <u>nherklotz@rogucecc.edu</u> Contact person e-mail address | |

CERTIFICATION— You **must** check one box if you are subject to local budget law.

- ☒ The tax rate or levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.
- ☐ The tax rate or levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.456.

PART I: TOTAL PROPERTY TAX LEVY

| | | Subject to Education Limits | |
|---|--|--------------------------------|-----------------------------------|
| | | Rate —or— Dollar Amount | |
| 1. Rate per \$1,000 levied (within permanent rate limit).....1 | | 0.5128 | Excluded from Measure 5 Limits |
| 2. Local option operating tax2 | | | Dollar Amount of Bond Levy |
| 3. Local option capital project tax3 | | | |
| 4a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001.....4a | | | |
| 4b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001 4b | | | 3,810,880 |
| 4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b).....4c | | | |

PART II: RATE LIMIT CERTIFICATION

| | |
|--|--------|
| 5. Permanent rate limit in dollars and cents per \$1,000.....5 | 0.5128 |
| 6. Election date when your new district received voter approval for your permanent rate limit6 | |
| 7. Estimated permanent rate limit for newly merged/consolidated district.....7 | |

PART III: SCHEDULE OF LOCAL OPTION TAXES— Enter all local option taxes on this schedule. If there are more than two taxes, attach a sheet showing the information for each.

| Purpose (operating, capital project, or mixed) | Date voters approved local option ballot measure | First tax year levied | Final tax year to be levied | Tax amount —or— rate authorized per year by voters |
|---|---|--------------------------|--------------------------------|---|
| | | | | |
| | | | | |
| | | | | |

150-504-060 (Rev. 10-12-22)

Form OR-ED-50 (continued on next page)

(see next page for worksheet for lines 4a, 4b, and 4c)

File with your assessor no later than JULY 15, unless granted an extension in writing.

Notice of Property Tax and Certification of Intent to Impose a
Tax on Property for Education Districts

FORM OR-ED-50
2023–2024

To assessor of Josephine County

☐ Check here if this is
an amended form.

• Be sure to read instructions in the current Notice of Property Tax Levy Forms and Instructions booklet.

The Rogue Community College has the responsibility and authority to place the following property tax, fee, charge, or assessment
on the tax roll of Josephine County. The property tax, fee, charge, or assessment is categorized as stated by this form.

| | | | | |
|--|------------------------------------|---|--|------------------------------------|
| <u>3345 Redwood Highway</u> Mailing Address of District | <u>Grants Pass</u> City | <u>OR</u> State | <u>97527</u> ZIP Code | <u>6/21/2023</u> Date Submitted |
| <u>Natalie Herklotz</u> Contact person | <u>Budget Coordinator</u> Title | <u>541-956-7019</u> Daytime telephone number | <u>nherklotz@rogucecc.edu</u> Contact person e-mail address | |

CERTIFICATION— You **must** check one box if you are subject to local budget law.

- ☒ The tax rate or levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.
☐ The tax rate or levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.456.

PART I: TOTAL PROPERTY TAX LEVY

| | | Subject to Education Limits | |
|---|--|--------------------------------|-----------------------------------|
| | | Rate —or— Dollar Amount | |
| 1. Rate per \$1,000 levied (within permanent rate limit).....1 | | 0.5128 | Excluded from Measure 5 Limits |
| 2. Local option operating tax2 | | | Dollar Amount of Bond Levy |
| 3. Local option capital project tax3 | | | |
| 4a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001.....4a | | | |
| 4b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001 4b | | | 1,654,898 |
| 4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b).....4c | | | |

PART II: RATE LIMIT CERTIFICATION

| | |
|--|--------|
| 5. Permanent rate limit in dollars and cents per \$1,000.....5 | 0.5128 |
| 6. Election date when your new district received voter approval for your permanent rate limit6 | |
| 7. Estimated permanent rate limit for newly merged/consolidated district.....7 | |

PART III: SCHEDULE OF LOCAL OPTION TAXES— Enter all local option taxes on this schedule. If there are more than two taxes, attach a sheet showing the information for each.

| Purpose (operating, capital project, or mixed) | Date voters approved local option ballot measure | First tax year levied | Final tax year to be levied | Tax amount —or— rate authorized per year by voters |
|---|---|--------------------------|--------------------------------|---|
| | | | | |
| | | | | |
| | | | | |



Budget Committee
Approve 2023/24 Budget and Property Taxes for Board Action

Recommendation of the President: That the Rogue Community College (RCC) District Budget Committee adopts Resolution No. B59-22/23, approving the 2023/24 budget and setting the amount or rate of property taxes to be imposed as presented, for action by the Board of Education in June 2023.

Background Information: RCC has established a Budget Committee (Committee) in accordance with ORS 294.414. On May 16, 2023, the Committee reviewed the 2023/24 proposed budget pursuant to Oregon budget law. This meeting was open to the public, and due notice was provided. Updates to the budget since that date will be presented at the public hearing on the 2023/24 budget to be held May 25, 2023, at 2 pm prior to action on this resolution. The Budget Committee Chair, Dawn Welch, is the designated presiding officer (ORS 294.414(9)) for the 2023/24 budget approval process.

It is the Committee's duty to approve the budget document as submitted by the budget officer or as revised by the Committee. This approval includes specification of the property tax rate for all funds. After budget approval, the Committee's duties cease with regard to the budget process.

Whereas, local budget law (ORS 294.414) requires approval of the budget by a Board-appointed Budget Committee, before being adopted by the RCC Board of Education; and

Whereas, all presentations have been made, all patron input offered/received, and all other related issues discussed, the Committee shall approve and/or revise the budget as proposed; therefore, be it

Resolved, that the Budget Committee of the RCC District adopt Resolution No. B59-22/23 approving the budget for the 2023/24 fiscal year, for action by the Board of Education in June 2023, for total requirements in the amount of \$143,169,158 and the property taxes for the 2023/24 fiscal year at the permanent rate of \$0.5128 per \$1,000 of assessed value for operating purposes in the General Fund and in the amount of \$3,810,880 for the general obligation bond principal and interest in the Debt Service Fund.

Committee Action: Approved

DocuSigned by:

Dawn Welch

181EDF3D4CEA485...

Dawn Welch, Chair, RCC District Budget Committee

Dated: May 25, 2023

Approve 2023/24 Tuition Rates

Recommendation of the President: That the Rogue Community College (RCC) Board of Education (Board) adopt Resolution No. B42-22/23 approving the 2023/24 Tuition Rates effective summer term 2023.

Background Information: Proposed rates for the 2023/24 Tuition Schedule include no tuition increase. Rates will remain \$120 per credit; \$148 per credit for out-of-state; \$400 per credit for international. RCC's tuition rates, including fees, are determined by Resolution Nos. P28-96/97 and P53-96/97 (December 1996), and B76-98/99 (1998), which set a maximum for tuition at \$1,000 (in-state); \$2,000 (out-of-state) and \$3,000 (international), causing tuition to be adjusted downward. Below is a history of RCC's tuition schedule for the past ten years.

| Year | In-State | Out-of-State | International |
|-----------|----------|--------------|---------------|
| 2023/2024 | \$120 | \$148 | \$400 |
| 2022/2023 | \$120 | \$148 | \$400 |
| 2021/2022 | \$120 | \$148 | \$400 |
| 2020/2021 | \$116 | \$143 | \$387 |
| 2019/2020 | \$112 | \$137 | \$374 |
| 2018/2019 | \$107 | \$131 | \$358 |
| 2017/2018 | \$104 | \$127 | \$348 |
| 2016/2017 | \$99 | \$121 | \$331 |
| 2015/2016 | \$95 | \$116 | \$318 |
| 2014/2015 | \$91 | \$111 | \$304 |
| 2013/2014 | \$91 | \$111 | \$304 |
| 2012/2013 | \$87 | \$106 | \$291 |

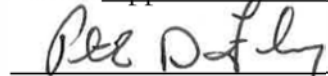
Tuition and fee amounts are reviewed annually by the Budget Advisory Team (BAT), chaired by the College's Vice President of Operations and Finance/CFO. BAT reviews the tuition and fee schedules to coincide with the budget development process. BAT has reviewed the 2023/24 Tuition Schedule and considered the revenue generated in order to ensure tuition will be properly reflected in the 2023/24 Proposed Budget.

Whereas, RCC tuition rates are reviewed annually in the Budget process and determined in accordance with Resolution Nos. P28-96/97, P53-96/97, and B76-98/99; and,

Whereas, RCC has taken into consideration revenues, expenditures, and projected enrollment for the 2023/24 fiscal year to determine the proposed increases in tuition at \$0 per credit (in-state), \$0 per credit (out-of-state) and \$0 per credit (international) based on these projections; therefore, be it;

Resolved, that the RCC Board of Education adopts Resolution No. B42-22/23 approving the 2023/24 Tuition Schedule, effective summer term 2023.

Action: Approved



Pat Fahey, Chair, RCC Board of Education

Approve 2023/24 Fee Schedule

Recommendation of the President: The Rogue Community College (RCC) Board of Education (Board) adopt Resolution No. B43-22/23 approving an amendment to the 2023/24 Student Fee Schedule (attached), effective summer term 2023.

Background Information: RCC's tuition rates, including fees, are determined by Resolution Nos. P28-96/97 and P53-96/97 (December 1996), and B76-98/99 (1998). Tuition and fee amounts are reviewed annually by the Budget Advisory Team (BAT), chaired by the College's Vice President of Operations and Finance/CFO. BAT reviews the tuition and fee schedules to coincide with the budget development process. BAT has reviewed the 2023/24 Fee Schedule (attached) and considered the revenue generated to ensure fees are correctly reflected in the 2023/24 Fee Schedule and the 2023/24 Proposed Budget. BAT is recommending the following changes to course fees:

Course Fees:

The College is proposing a nominal fee of \$10 per course for all science labs. The estimated revenue for 2023/24 based on the 2021/22 enrollment is \$21,090. This fee will be in addition to standard tuition and fees charged to students.

The College is proposing a nominal fee of \$10 per credit for all automotive labs. The estimated revenue for 2023/24 based on the 2021/22 enrollment is \$5,220. This fee will be in addition to standard tuition and fees charged to students.

The College currently charges a nominal fee of \$10 per credit for all welding courses. The proposed increase is \$5 per credit for a total of \$15 per credit. The estimated revenue for 2023/24 based on the 2021/22 enrollment is \$23,130. This fee is in addition to standard tuition and fees charged to students.

The following schedule details the courses that have a proposed increase in fees (highlighted in yellow). Courses with fees that are not changing are not listed. The estimated revenue for 2023/24 is \$14,550. This amount includes all courses with fees for Fire Science, including the proposed increases, based on the 2021/22 enrollment level.

| Course | Title | 2022/23 Fee | Proposed Change | 2023/24 Fee |
|---------|---------------------------------|-------------|-----------------|-------------|
| FRP233 | Firefighter Safety and Survival | \$100 | \$150 | \$250 |
| FRP251L | Firefighter Essentials I | \$250 | \$250 | \$500 |
| FRP252 | Firefighter Essentials II | \$150 | \$100 | \$250 |
| FRP256 | Fire Behavior and Combustion | \$100 | \$50 | \$150 |

The following schedule details the courses that have a proposed increase in fees (highlighted in yellow). Courses with fees that are not changing are not listed. The estimated revenue for 2023/24 is \$42,450. This amount includes all courses with fees for EMS, including the proposed increases, based on the 2021/22 enrollment level.

| Course | Title | 2022/23 Fee | Proposed Change | 2023/24 Fee |
|---------|--------------------------------------|-------------|-----------------|-------------|
| EMS271L | Paramedic Care and Practice I | \$250 | \$50 | \$300 |
| EMS272L | Paramedic Care and Practice II | \$250 | \$50 | \$300 |
| EMS273L | Paramedic Care and Practice III | \$250 | \$50 | \$300 |
| EMS284 | Paramedic Clinical Capstone | \$100 | \$100 | \$200 |
| ES131L | Emergency Medical Technician Part I | \$100 | \$100 | \$200 |
| ES132L | Emergency Medical Technician Part II | \$100 | \$100 | \$200 |
| ES268 | Emergency Service Rescue | \$100 | \$50 | \$150 |

HPER fees are examined annually to find the breakeven point of running these courses. The updated fees are representative of this breakeven analysis. The following schedule details the courses that have a proposed increase in fees (highlighted in yellow). Courses with fees that are not changing are not listed. The estimated revenue for 2023/24 is \$27,091. This amount includes all courses with fees for HPER, including the proposed increases, based on the 2021/22 enrollment level.

| Course | Title | 2022/23 Fee | Proposed Change | 2023/24 Fee |
|----------|---|-------------|-----------------|-------------|
| HE112 | Emergency First Aid | \$21 | \$4 | \$25 |
| HE252 | First Aid / CPR | \$61 | \$4 | \$65 |
| HE252 | First Aid / CPR | \$27 | \$5 | \$32 |
| HE261 | CPR / Basic Life Support Provider | \$31 | \$4 | \$35 |
| HE261 | CPR / Basic Life Support Provider | \$6 | \$1 | \$7 |
| PE185BMT | Mountain Biking | \$140 | \$81 | \$221 |
| PE185BOW | Bowling | \$75 | \$25 | \$100 |
| PE185BPA | Backpacking Adventure | \$212 | \$18 | \$230 |
| PE185HOA | Hiking Oregon Adventure | \$206 | \$27 | \$233 |
| PE185KSA | Kayaking the Sea Coast Adventure | \$564 | \$49 | \$613 |
| PE185KWW | Kayaking Whitewater | \$522 | \$27 | \$549 |
| PE185MTA | Mountaineering | \$222 | \$6 | \$228 |
| PE185RCA | Rock Climbing Adventure | \$252 | \$15 | \$267 |
| PE185RCB | Beginning Rock Climbing | \$203 | \$94 | \$297 |
| PE185RRV | Rafting the River | \$392 | \$24 | \$416 |
| PE185SUA | Surfing Adventure | \$242 | \$7 | \$249 |
| PE185WSA | Winter Survival and Snow Camping | \$212 | \$17 | \$229 |
| PE199 | Special Studies: San Juan Island Kayaking | \$1,481 | \$123 | \$1,604 |

Program Fees:

The College currently charges \$1,600 a term for the nursing program. The proposed increase is \$200 per term for a total of \$1,800 per term. The estimated revenue for 2023/24 is based on an enrollment level of 32 students for 3 terms and 24 students for 1 term and a total fee of \$1,800 a term is \$216,000. This fee is in addition to standard tuition and fees charged to students.

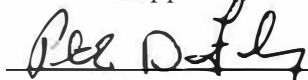
The College currently charges \$500 a term for the practical nursing program. The proposed increase is \$200 per term for a total of \$700 per term. The estimated revenue for 2023/24 is based on an enrollment level of 24 students for 3 terms and a total fee of \$700 a term is \$50,400. This fee is in addition to standard tuition and fees charged to students.

Whereas, RCC fees are reviewed annually in the Budget process and determined in accordance with Resolution Nos. P28-96/97, P53-96/97, and B76-98/99; and,

Whereas, the College has considered revenues and expenditures for the 2023/24 fiscal year and recommends the above changes to the current fee structure;

Resolved, that the RCC Board of Education adopts Resolution No. B43-22/23 approving the 2023/24 Fee Schedule (attached), with the above-mentioned fees.

Action: Approved



Pat Fahey, Chair, RCC Board of Education

Dated: March 21, 2023

Rogue Community College
Proposed 2023/24 Fee Schedule
Common Fees

| Course | Title | Fee | Amount |
|----------|---|----------------|--------|
| AM111L | Electricity for Automotive Technicians Lab | Per Credit Fee | \$ 10 |
| AM120L | Automotive Maintenance and Practices Lab | Per Credit Fee | \$ 10 |
| AM122L | Gasoline Engines Rebuild Lab | Per Credit Fee | \$ 10 |
| AM131L | Engine Dynamics and Diagnosis Lab | Per Credit Fee | \$ 10 |
| AM141L | Manual Transmissions and Axles Lab | Per Credit Fee | \$ 10 |
| AM151L | Automotive Brake Systems Lab | Per Credit Fee | \$ 10 |
| AM160L | Auto Suspension and Steering Systems Lab | Per Credit Fee | \$ 10 |
| AM232L | Computerized Engine Management Systems Lab | Per Credit Fee | \$ 10 |
| AM233L | Advanced Automotive Computer Systems Lab | Per Credit Fee | \$ 10 |
| AM242L | Automatic Transmissions and Transaxles Lab | Per Credit Fee | \$ 10 |
| AM270L | Air Conditioning for Automotive Technicians Lab | Per Credit Fee | \$ 10 |
| AH102 | Medical Assistant II: Clinical | Course Fee | \$ 175 |
| AH103 | Medical Assistant III: Specialty | Course Fee | \$ 175 |
| AH104 | Phlebotomy | Course Fee | \$ 175 |
| AH150 | Introduction to Practicum and Seminar | Course Fee | \$ 110 |
| AH170MAP | Medical Assistant Practicum | Course Fee | \$ 150 |
| AH170MOA | Medical Office Assistant Practicum I | Course Fee | \$ 150 |
| AH170PHL | Phlebotomy Practicum | Course Fee | \$ 150 |
| AH170PRX | Pharmacy Technician Practicum | Course Fee | \$ 150 |
| AH171MAP | Medical Assistant Practicum II | Course Fee | \$ 150 |
| PRX102 | Pharmacy Technician II | Course Fee | \$ 100 |
| DA101 | Dental Assisting, I | Course Fee | \$ 120 |
| DA101L | Dental Assisting, I - LAB | Course Fee | \$ 310 |
| DA102 | Dental Assisting II | Course Fee | \$ 158 |
| DA102L | Dental Assisting II - LAB | Course Fee | \$ 210 |
| DA103 | Dental Materials | Course Fee | \$ 110 |
| DA104 | Dental Administration | Course Fee | \$ 110 |
| DA106 | Dental and Medical Emergency Management | Course Fee | \$ 50 |
| DA123 | Legal and Ethical Issues in Dentistry | Course Fee | \$ 110 |
| DA152 | Practicum and Seminar in Dental | Course Fee | \$ 150 |
| DA153 | Practicum and Seminar in Dental | Course Fee | \$ 150 |
| DA201 | Dental Radiology | Course Fee | \$ 345 |
| DA201L | Radiology - LAB | Course Fee | \$ 150 |
| DA202 | Infection Control in the Dental Professional | Course Fee | \$ 475 |
| DA203 | Chair-side Assisting | Course Fee | \$ 325 |
| DA204 | Expanded Functions Dental Assistant | Course Fee | \$ 325 |
| DA204L | Expanded Functions of Dental Assistant - LAB | Course Fee | \$ 210 |
| ECE261 | Practicum I & Seminar | Course Fee | \$ 100 |
| ECE262 | Advanced Practicum II & Seminar | Course Fee | \$ 100 |
| EMS211L | Advanced EMT Intermediate - Part I LAB | Equipment Fee | \$ 150 |
| EMS212L | Advanced EMT Intermediate - Part II LAB | Equipment Fee | \$ 150 |
| EMS213L | Advanced EMT Intermediate - Part III LAB | Equipment Fee | \$ 150 |
| EMS222 | Advanced EMT Intermediate - Clinical | Course Fee | \$ 100 |
| EMS223 | Advanced EMT Intermediate - Clinical Practice III | Course Fee | \$ 100 |
| EMS271L | Paramedic Care and Practice I | Equipment Fee | \$ 300 |

Rogue Community College
Proposed 2023/24 Fee Schedule
Common Fees

| Course | Title | Fee | Amount |
|----------|---|---------------|----------|
| EMS272L | Paramedic Care and Practice II | Equipment Fee | \$ 300 |
| EMS273L | Paramedic Care and Practice III | Equipment Fee | \$ 300 |
| EMS281 | Paramedic Clinical Practice I | Course Fee | \$ 100 |
| EMS282 | Paramedic Clinical Practice II | Course Fee | \$ 100 |
| EMS283 | Paramedic Clinical Practice III | Course Fee | \$ 100 |
| EMS284 | Paramedic Clinical Capstone | Course Fee | \$ 200 |
| ES131L | Emergency Medical Technician Part I | Equipment Fee | \$ 200 |
| ES132L | Emergency Medical Technician Part II | Equipment Fee | \$ 200 |
| ES268 | Emergency Service Rescue | Equipment Fee | \$ 150 |
| FRP233 | Firefighter Safety and Survival | Equipment Fee | \$ 250 |
| FRP251L | Firefighter Essentials I | Equipment Fee | \$ 500 |
| FRP252L | Firefighter Essentials II | Equipment Fee | \$ 250 |
| FRP256L | Fire Behavior and Combustion | Equipment Fee | \$ 150 |
| FRP259 | Water Supply Operations | Equipment Fee | \$ 100 |
| FRP269 | Aircraft Firefighting | Equipment Fee | \$ - |
| HE112 | Emergency First Aid | Course Fee | \$ 30 |
| HE112 | Emergency First Aid | Card Fee | \$ 25 |
| HE252 | First Aid / CPR | Course Fee | \$ 65 |
| HE252 | First Aid / CPR | Card Fee | \$ 32 |
| HE261 | CPR / Basic Life Support Provider | Course Fee | \$ 35 |
| MFR | Manufacturing – per credit fee | Course Fee | \$ 10 |
| HE261 | CPR / Basic Life Support Provider | Card Fee | \$ 7 |
| PE185BMT | Mountain Biking | Course Fee | \$ 221 |
| PE185BOW | Bowling | Course Fee | \$ 100 |
| PE185BPA | Backpacking Adventure | Course Fee | \$ 230 |
| PE185CID | Cycling Indoor | Course Fee | \$ 100 |
| PE185HOA | Hiking Oregon Adventure | Course Fee | \$ 233 |
| PE185KSA | Kayaking the Sea Coast Adventure | Course Fee | \$ 613 |
| PE185KWW | Kayaking Whitewater | Course Fee | \$ 549 |
| PE185LSW | Lap Swimming | Course Fee | \$ 100 |
| PE185MTA | Mountaineering | Course Fee | \$ 228 |
| PE185RCA | Rock Climbing Adventure | Course Fee | \$ 267 |
| PE185RCB | Beginning Rock Climbing | Course Fee | \$ 297 |
| PE185RRV | Rafting the River | Course Fee | \$ 416 |
| PE185SUA | Surfing Adventure | Course Fee | \$ 249 |
| PE185WSA | Winter Survival and Snow Camping | Course Fee | \$ 229 |
| PE185ZLG | Zip Line Guide Technical Skills | Course Fee | \$ 95 |
| PE199 | Special Studies: San Juan Island Kayaking | Course Fee | \$ 1,604 |
| HS261A-F | Human Services Practicum and Seminar | Course Fee | \$ 100 |
| MEC114 | Safety for Industry | Course Fee | \$ 205 |
| MEC116 | Quality Practices and Measurements | Course Fee | \$ 145 |
| MEC118 | Manufacturing Processes and Production | Course Fee | \$ 145 |
| MEC120 | Maintenance Awareness | Course Fee | \$ 145 |
| MEC140 | Green Production | Course Fee | \$ 145 |
| BI101L | Introduction to Biology I Lab | Course Fee | \$ 10 |

Rogue Community College
Proposed 2023/24 Fee Schedule
Common Fees

| Course | Title | Fee | Amount |
|-----------|---|----------------|--------|
| BI102L | Introduction to Biology I Lab | Course Fee | \$ 10 |
| BI103L | Introduction to Biology III Lab | Course Fee | \$ 10 |
| BI121L | Elementary Anatomy and Physiology I Lab | Course Fee | \$ 10 |
| BI122L | Elementary Anatomy and Physiology II Lab | Course Fee | \$ 10 |
| BI211L | General Biology I Lab | Course Fee | \$ 10 |
| BI212L | General Biology II Lab | Course Fee | \$ 10 |
| BI213L | General Biology III Lab | Course Fee | \$ 10 |
| BI231L | Anatomy and Physiology I Lab | Course Fee | \$ 10 |
| BI232L | Anatomy and Physiology II Lab | Course Fee | \$ 10 |
| BI233L | Anatomy and Physiology III Lab | Course Fee | \$ 10 |
| BI234L | Microbiology Lab | Course Fee | \$ 10 |
| CHEM 104L | Introductory Chemistry Lab | Course Fee | \$ 10 |
| CHEM105L | Introductory Organic Chemistry Lab | Course Fee | \$ 10 |
| CHEM106L | Introductory Biochemistry Lab | Course Fee | \$ 10 |
| CHEM221L | General Chemistry I Lab | Course Fee | \$ 10 |
| CHEM222L | General Chemistry II Lab | Course Fee | \$ 10 |
| CHEM223L | General Chemistry III Lab | Course Fee | \$ 10 |
| G101L | Introduction to Geology I Lab | Course Fee | \$ 10 |
| G102L | Introduction to Geology II (Surface Process) Lab | Course Fee | \$ 10 |
| G103L | Introduction to Geology III (Historical) Lab | Course Fee | \$ 10 |
| GS104L | Physical Science: Physics Lab | Course Fee | \$ 10 |
| GS107L | Physical Science: Physics Lab | Course Fee | \$ 10 |
| GS108L | Physical Science: Oceanography Lab | Course Fee | \$ 10 |
| GS170L | Regional Field Geology Lab | Course Fee | \$ 10 |
| PH201L | General Physics I Lab | Course Fee | \$ 10 |
| PH202L | General Physics II Lab | Course Fee | \$ 10 |
| PH203L | General Physics III Lab | Course Fee | \$ 10 |
| PH211L | General Physics (Calculus Based) I Lab | Course Fee | \$ 10 |
| PH212L | General Physics (Calculus Based) II Lab | Course Fee | \$ 10 |
| PH213L | General Physics (Calculus Based) III Lab | Course Fee | \$ 10 |
| WLD101 | Welding Fundamentals I | Per Credit Fee | \$ 15 |
| WLD102 | Welding Fundamentals II | Per Credit Fee | \$ 15 |
| WLD 111 | Technology of industrial Welding I | Per Credit Fee | \$ 15 |
| WLD111D | Technology of Industrial Welding for Diesel | Per Credit Fee | \$ 15 |
| WLD111M | Technology of industrial Welding for Manufacturing | Per Credit Fee | \$ 15 |
| WLD112 | Technology of Industrial Welding II | Per Credit Fee | \$ 15 |
| WLD113 | Technology of Industrial Welding III | Per Credit Fee | \$ 15 |
| WLD121 | Fabrication and Repair Practices I | Per Credit Fee | \$ 15 |
| WLD122 | Fabrication and Repair Practices II | Per Credit Fee | \$ 15 |
| WLD160 | American Welding Society Certification Seminar: Plate | Per Credit Fee | \$ 15 |
| WLD199 | Special Studies in Welding | Per Credit Fee | \$ 15 |
| WLD211 | Technology of Industrial Welding IV | Per Credit Fee | \$ 15 |
| WLD212 | Technology of Industrial Welding V | Per Credit Fee | \$ 15 |
| WLD213 | Technology of Industrial Welding VI | Per Credit Fee | \$ 15 |
| WLD220 | Machine Tool Maintenance and Repair | Per Credit Fee | \$ 15 |

Rogue Community College
Proposed 2023/24 Fee Schedule
Common Fees

| Course | Title | Fee | Amount |
|-------------|---|---------------------|------------|
| WLD221 | Welding Codes, Procedures and Inspections | Per Credit Fee | \$ 15 |
| WLD250A | Selected Topics in Welding: FCAW | Per Credit Fee | \$ 15 |
| WLD250B | Selected Topics in Welding: GTAW | Per Credit Fee | \$ 15 |
| WLD250C | Selected Topics in Welding: SMAW | Per Credit Fee | \$ 15 |
| WLD250D | Selected Topics in Welding: GMAW | Per Credit Fee | \$ 15 |
| WLD250F | Selected Topics: Welding Capstone Project | Per Credit Fee | \$ 15 |
| WLD250P | Selected Topics: CNC Plasma Cutting | Per Credit Fee | \$ 15 |
| AM232 | Computerized Engine Management | ASE Student Testing | \$ 45 |
| APR107A-F | HVAC: Basics (A), Air Conditioning and Refrigeration (B), Safety and Environmental Controls (C), Electrical Basics (D) and Electrical Circuit I (E) & II (F) | APR Tuition | \$ 340 |
| APR107A-F | Multiple Titles | CS Fee (special) | \$ 85 |
| APR107A-F | Multiple Titles | Tech Fee | \$7/credit |
| APR111A-F | Introduction to Plumbing Skills (A), Plumbing Principles I (B) & II (C), Mathematics of Plumbing and Commercial Drawings (D), Water Piping and Fixture Installation (E) and Installation of DWV Systems & Water Heaters (F) | APR Tuition | \$ 320 |
| APR111A-F | Multiple Titles | CS Fee (special) | \$ 85 |
| APR116A-F | Millwright: Basic Electricity (A), Carpentry (B), Power Transmission (C), Boilers (D) and Welding I (E), & II (F) | APR Tuition | \$ 305 |
| APR116A-F | Multiple Titles | CS Fee (special) | \$ 85 |
| APR116A-F | Multiple Titles | Tech Fee | \$7/credit |
| APR118A-F | Sheet Metal: Introduction to Sheet Metal (A), Duct Layout (B), Parallel Line Development (C), Applied Field Practices (D), Architectural Sheet Metal (E) and Round Fittings (F) | APR Tuition | \$ 330 |
| APR118A-F | Multiple Titles | CS Fee (special) | \$ 85 |
| APR118A-F | Multiple Titles | Tech Fee | \$7/credit |
| APR120A-F | Boiler Operator: Introduction to Boiler Operation (A), Mechanics of Steam generated Power (B), Boiler Component Design and Operation (C), Steam Turbine Operation (D), Instrumentation & Control Devices (E) and Installation & Operation of Heating Boiler (F) | APR Tuition | \$ 350 |
| APR120A-F | Multiple Titles | CS Fee (special) | \$ 85 |
| APR120A-F | Multiple Titles | Tech Fee | \$7/credit |
| APR127A-G | Electrical Theory I (A), II (B) & III (C) and Advanced Electrical I (D), II(E) & III (F) Welding for Manufacturing Plant Electricians (G) | APR Tuition | \$ 210 |
| APR127A-G | Multiple Titles | CS Fee (special) | \$ 85 |
| APR127A-G | Multiple Titles | Tech Fee | \$7/credit |
| APR129A-C,F | Aviation Overview (A), Aircraft Systems I (B) & II (C) and Basic Electrical Theory (F) | APR Tuition | \$ 575 |
| APR129A-C,F | Multiple Titles | CS Fee (special) | \$ 85 |
| APR129A-C,F | Multiple Titles | Tech Fee | \$7/credit |

Rogue Community College
Proposed 2023/24 Fee Schedule
Common Fees

| Course | Title | Fee | Amount |
|-----------|---|------------------|------------|
| APR207A-F | HVAC: Systems I (A), II (B), & III (C), Airflow and Systems Controls I (D), II (E) and Operations & Systems Review | APR Tuition | \$ 340 |
| APR207A-F | Multiple Titles | CS Fee (special) | \$ 85 |
| APR207A-F | Multiple Titles | Tech Fee | \$7/credit |
| APR211A-F | Water Supply Systems (A), Plumbing DWV & Compressed Air Systems (B), Plumbing Backflow Prevention (C), Review of Oregon Plumbing Code (D) and Test Preparation I (E) & II (F) | APR Tuition | \$ 320 |
| APR211A-F | Multiple Titles | CS Fee (special) | \$ 85 |
| APR216A-F | Millwright: Machine Shop I (A) & II (B), Drafting (C), Hydraulics-Pneumatics I (D) & II (E) and Rigging (F) | APR Tuition | \$ 305 |
| APR216A-F | Multiple Titles | CS Fee (special) | \$ 85 |
| APR216A-F | Multiple Titles | Tech Fee | \$7/credit |
| APR218A-F | Sheet Metal: Duct Design (A), Field Math (B), Triangulation (C), Industry Standard (D), Specialty Items (E) and Advanced Sheet Metal (F) | APR Tuition | \$ 330 |
| APR218A-F | Multiple Titles | CS Fee (special) | \$ 85 |
| APR218A-F | Multiple Titles | Tech Fee | \$7/credit |
| APR227A-F | National Electrical Code I (A), II (B) & III (C) and Oregon Electrical License Preparation I (D), II (E) & III (F) | APR Tuition | \$ 210 |
| APR227A-F | Multiple Titles | CS Fee (special) | \$ 85 |
| APR227A-F | Multiple Titles | Tech Fee | \$7/credit |
| APR229A-C | Power Plant Systems & Flight Controls (A), Structural inspection & Repair (B) and Avionics (C) | APR Tuition | \$ 575 |
| APR229A-C | Multiple Titles | CS Fee (special) | \$ 85 |
| APR229A-C | Multiple Titles | Tech Fee | \$7/credit |

Rogue Community College
Proposed 2023/24 Fee Schedule
Program Fees Fees

| Course | Title | Fee | Amount |
|--------|---|-------------|----------|
| NRS110 | Nursing program fee assessed each term. | Program Fee | \$ 1,800 |
| PN101 | Practical Nursing program fee assessed each term. | Program Fee | \$ 700 |
| TBD | Dental Hygiene program fee assessed each term. | Program Fee | \$ 1,600 |
| MT100 | Massage I - Swedish | Program Fee | \$ 45 |
| MT102 | Massage II - Swedish | Program Fee | \$ 45 |
| MT103 | Massage III - Swedish | Program Fee | \$ 45 |

Rogue Community College
Proposed 2023/24 Fee Schedule
Universal Fees

| Description | Amount | Notes |
|----------------------------------|--------|----------------|
| Technology Fee | \$7 | Per Credit Fee |
| College Service Fee | \$17 | Per Credit Fee |
| Apprentishp Techchnology Fee | \$7 | Per Course Fee |
| Apprentishp College Services Fee | \$85 | Per Course Fee |

Rogue Community College
Proposed 2023/24 Fee Schedule
Non-Academic Fees

| Description | Amount | Notes |
|---|--------|--|
| Adult Basic Skills Per Term | \$65 | |
| Certified Nursing Assistant App Fee | \$200 | |
| College Service Per Credit | \$17 | (Max \$255) |
| College Service Per Apprentiship Course | \$85 | |
| Placement Test Results | \$15 | |
| Computer Proficiency Exam | \$20 | |
| Late Fee | \$15 | Late fee on delinquent accounts due on Friday weeks 5 and 8 |
| NSF Check Fee | \$25 | |
| Nursing Application Fee | \$100 | |
| Practical Nursing Application & Exam | \$60 | |
| Official Transcript Fee | \$6 | \$1 each additional |
| Rush Transcript Fee | \$25 | Express 2-day mail fee (optional), only to destinations in the U.S. |
| Penalty for Non-Payment | \$5 | Due Friday Week 2 of term: 5% of outstanding balance or \$5 whichever is greater |
| Installment Plan | \$25 | |
| Tech Fee - Credit Class Per Credit | \$7 | |
| Tech Fee- Non-Credit Class Per Course | \$7 | |
| Transportation/Bus per term Jackson County | \$15 | (\$30 for staff) |
| Transportation/Bus per term Josephine County | \$30 | |
| Transcription for Credit for In-Service CPL training awards | \$10 | |
| Duplicate Certificate | \$10 | |
| Testing Fees | \$30 | |
| Pesticide Test Fee | \$30 | |
| Bike Locker Rental | \$20 | Per term |
| Calculator Rental Fee | \$10 | per term |
| Alpha Zeta Pi Dues | \$35 | onetime fee |