



GENERAL FUND

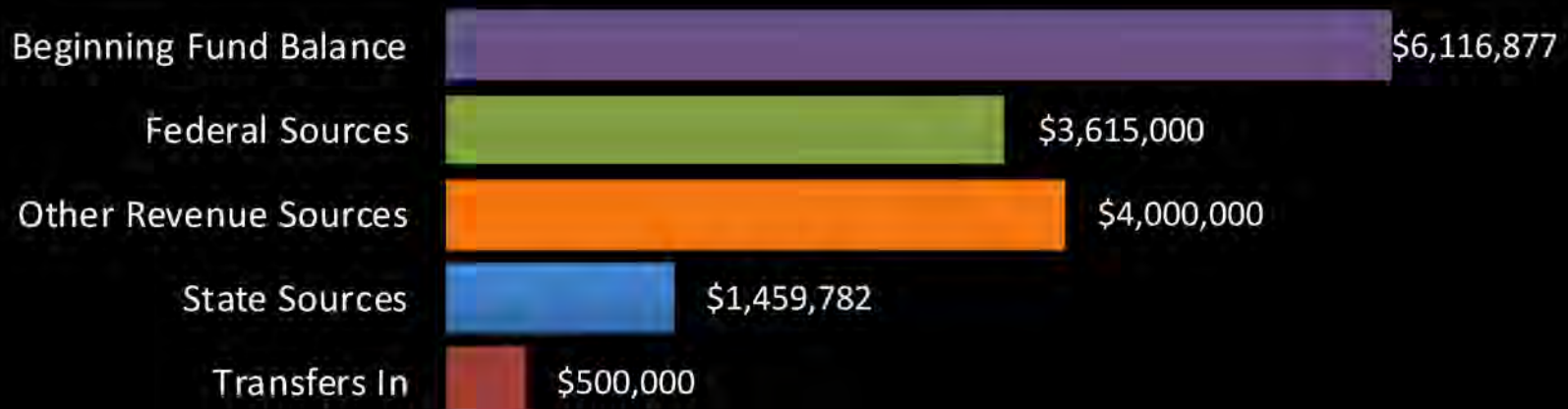
The General Fund accounts for the general operations of the College, including all financial resources and expenditures of the College, except for those required to be accounted for in another fund.

2022/23 Adopted	2023/24 Proposed	Increase/ (Decrease)
\$ 51,635,942	\$ 51,972,671	\$ 336,729

CAPITAL IMPROVEMENT FUND

The Capital Improvement Fund accounts for the receipt and disbursement of resources for buildings and land.

2022/23 Adopted	2023/24 Proposed	Increase/ (Decrease)
\$ 14,164,248	\$ 15,691,659	\$ 1,527,411



DEBT SERVICE FUND

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.

2022/23 Adopted	2023/24 Proposed	Increase/ (Decrease)
\$ 8,163,487	\$ 8,680,794	\$ 517,307

Remaining Principal Balance as of 6/30/2023:	
Pension Bonds	\$38.7 M
General Obligation Bonds	\$19.1 M

SPECIAL REVENUE FUNDS

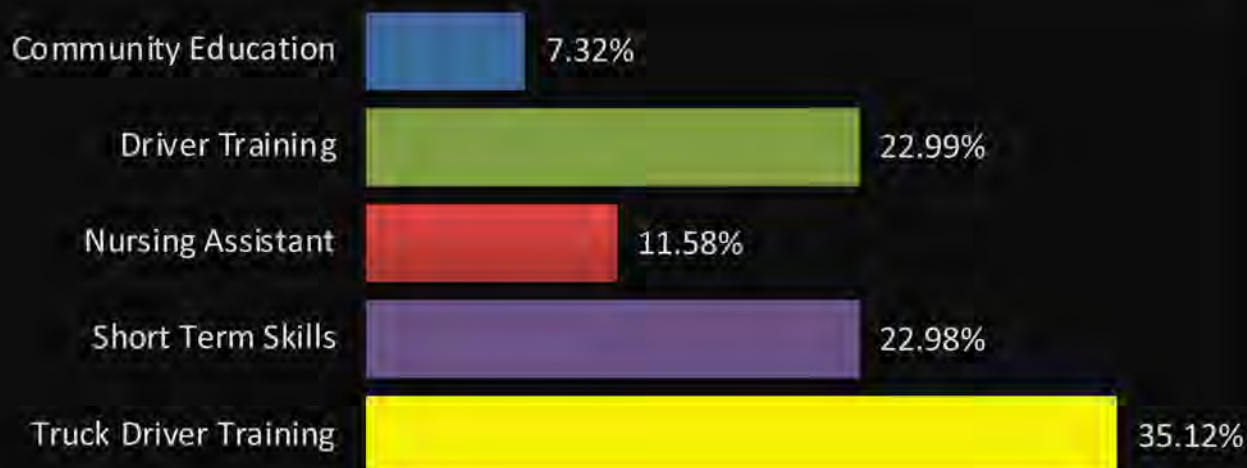
The Special Revenue Funds account for revenues and expenditures for specific projects that are legally and/or administratively restricted for a specific purpose.

- Community and Workforce Development Fund
- Contract and Grant Fund
- Entrepreneurial Fund
- Intra-College Fund
- Renewal and Replacement Fund
- Reserve Fund
- 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.

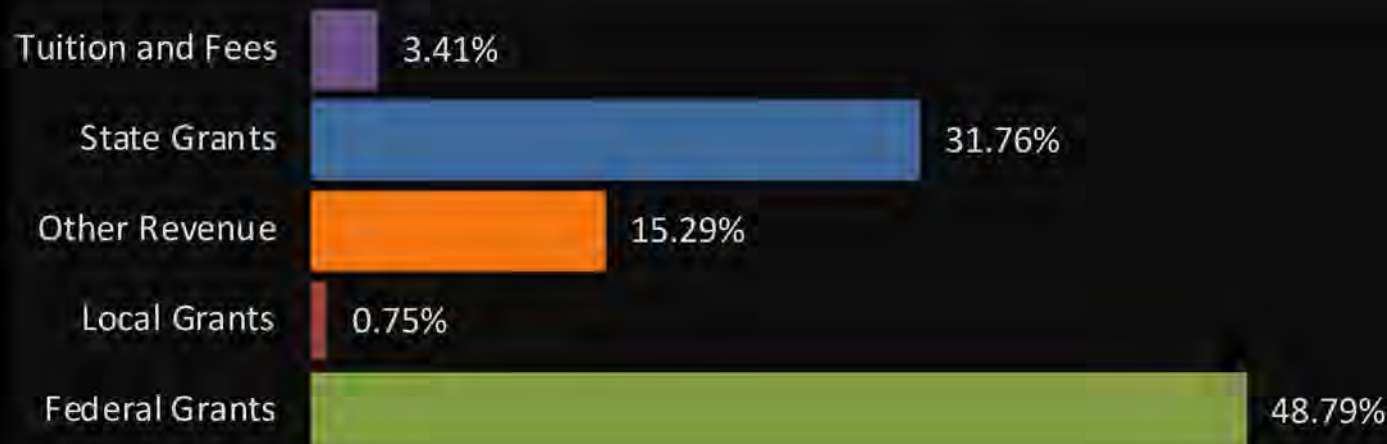
2022/23 Adopted	2023/24 Proposed	Increase/ (Decrease)
\$ 1,060,624	\$ 1,532,476	\$ 471,852



CONTRACT AND GRANT FUND

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

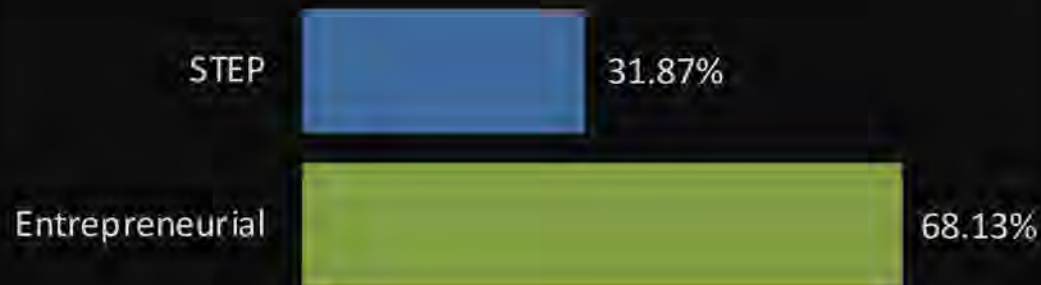
2022/23 Adopted	2023/24 Proposed	Increase/ (Decrease)
\$ 31,689,226	\$ 17,764,933	\$ (13,924,293)



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.

2022/23 Adopted	2023/24 Proposed	Increase/ (Decrease)
\$ 1,232,836	\$ 2,109,346	\$ 876,510



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.

2022/23 Adopted	2023/24 Proposed	Increase/ (Decrease)
\$ 1,219,212	\$ 1,456,874	\$ 237,662

RENEWAL AND REPLACEMENT FUND

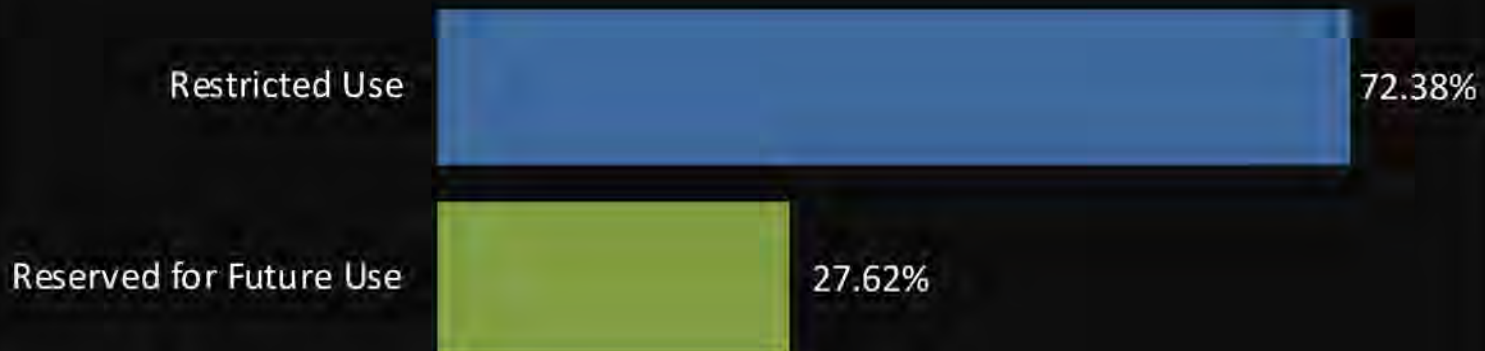
The Renewal and Replacement Fund is designated for the replacement of the College's equipment and costs of maintaining College facilities. The principal revenues are the \$7 per credit and the \$7 per non-credit course technology fee, and transfers in from other funds. The principal expenditures are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

2022/23 Adopted	2023/24 Proposed	Increase/ (Decrease)
\$ 5,033,006	\$ 4,258,220	\$ (774,786)

RESERVE FUND

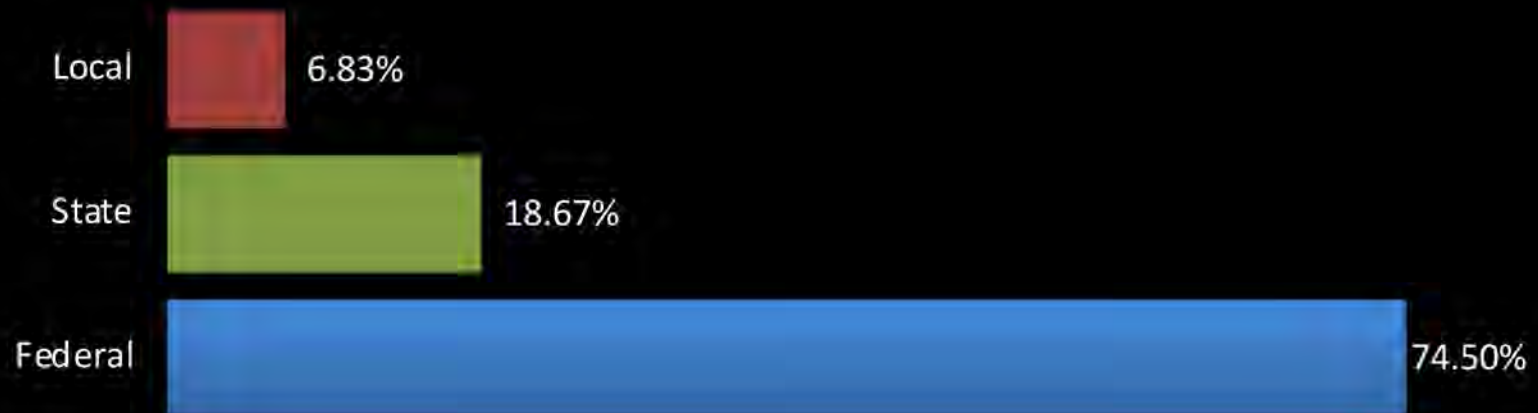
A reserve fund is used to accumulate money for financing the cost of any service, project, property or equipment that the district can legally perform or acquire. Under Local Budget Law, a reserve fund is a way to save money from year to year.

2022/23 Adopted	2023/24 Proposed	Increase/ (Decrease)
\$ 17,643,643	\$ 17,417,425	\$ (226,218)



STUDENT FINANCIAL AID FUND

2022/23 Adopted	2023/24 Proposed	Increase/ (Decrease)
\$ 20,953,815	\$ 21,238,907	\$ 285,092



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.

2022/23 Adopted	2023/24 Proposed	Increase/ (Decrease)
\$ 1,426,342	\$ 1,045,853	\$ (380,489)

QUESTIONS?

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