



## 2012-2013 Adopted Budget

The budget report is also available at:

[http://www.roguecc.edu/budget/2012\\_13/adopted/](http://www.roguecc.edu/budget/2012_13/adopted/)



ROGUE COMMUNITY COLLEGE  
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 2012/13 ADOPTED BUDGET

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## **Budget Message**

**April 2012**

The College has begun to see a shift in its enrollment trend from rapid growth to a slow decline. In 2012/13 the College will focus efforts on managing enrollment to achieve rightsizing of all areas, including both staff and student offerings, strategically balancing resources and mission fulfillment. During the budget planning process, the College projected revenue and expenditures for both 2012/13 and 2013/14. Through work done by many college committees, particularly, the Budget Advisory Team, the 2012/13 proposed budget is presented as a balanced budget.

The budget is built on the premise of minimal salary increases, three furlough days and a reduction of 10 positions. In addition the College proposes to furlough the construction program and the theater arts class offerings and reduce part time faculty budgets for the anticipated 4% decrease in enrollment. Although these cuts are difficult, they were done strategically.

Elements of the 2012/15 strategic plan have been incorporated into this proposed budget as well. Most notably, it supports the College's core themes: Strengthen Our Diverse Communities, Advance Student Learning, Model Stewardship, and Promote Student Access and Success.

## **Challenges, Opportunities and Strategies for Fiscal Year 2012-13 and Beyond**

As we approach the second year of the biennium, the ability of the State to provide stable, consistent funding to community colleges continues to be a concern. For the 2011-13 biennium state funding for the Community College Support Fund (CCSF) started at \$415 million for all community colleges, but included a 3.5% holdback. This holdback was to be released in 2012; however, with the decline in the February State Revenue Forecast the Legislature revised the 2011/13 CCSF funding level to \$395.7 million.

The College's enrollment began to decline in 2011-12 as the available financial benefits students were receiving started to diminish. The College has experienced record enrollment over the past three years and is aware that it cannot sustain the current enrollment levels. Therefore, the College has determined that a sustainable enrollment level is approximately 5,000 FTE, an 18% decline from the current enrollment levels. This decline is projected to occur over the next 5 years at approximately 4% per year.

As in the past, the College continues to project future years' financial situations with the information it has available. Although the College will need to finalize the agreements with classified and faculty associations for the 2012-13 budget, it is also diligently working on solving the \$1.5 million projected deficit it faces in 2013-14.

### **General Fund Resources**

The proposed General Fund budget for fiscal year 2012-13 is \$36.4 million. State funding is based upon the \$395.7 million CCSF appropriation. The State's distribution formula takes into account the College's enrollment for 2010-11, as well as a .8% property tax increase. This budget includes a \$2 per credit adjustment in tuition, while at the same time assumes an enrollment decline of 4%. Transfers in from the College Service Fund and the Technology and Equipment Fund are also included. The beginning fund balance for 2012-13 is expected to be approximately \$3.2 million.

### **General Fund Expenditures**

The General Fund personnel services budget has decreased approximately 1% from the 2011-12 adopted budget. While the personnel services budget includes a reduction in personnel and three furlough days, it also proposes minimal salary increases. Other personnel costs have increased approximately \$95,000 to cover increased PERS costs and the contractual increase to health insurance. Materials and services have decreased approximately 1.5%, covering projected costs and additional needs. Reserves are budgeted at \$2.1 million and an additional \$540,000 is budgeted to be transferred to the Stability Reserve fund.

As with budgets in the past, the 2012-13 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.

This 2012-13 budget document reflects the basic and essential fiscal requirements of Rogue Community College as set forth by the Board of Education. It has been developed with regard to Oregon State Budget Laws, the Oregon Community College Accounting Manual and other applicable policies and is being submitted for your consideration and action.

Peter Angstadt  
President

Lisa Stanton  
Budget Officer/Interim Chief Financial Officer

ROGUE COMMUNITY COLLEGE  
BUDGET TIMELINE  
FOR THE FISCAL YEAR 2012-13

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|                |   |
|----------------|---|
| April 3, 2012  | Publish notice of Proposed budget hearing in the Mail Tribune, Daily Courier and posted on RCC website  |
| April 17, 2012 | Budget Committee hearing to receive the Proposed budget – 3 pm  |
| May 1, 2012    | Publish notice of Approved budget hearing in the Mail Tribune, Daily Courier and posted on RCC website  |
| May 15, 2012   | Budget Committee hearing to approve the budget – 3 pm   |
| June 5, 2012   | Publish CC-1 and necessary Supplemental budget documents in the Daily Courier; publish notice of adopted budget hearing in the Mail Tribune and post on RCC website |
| June 19, 2012  | Board to adopt the budget - 4 pm  |
| June 20, 2012  | Levy to Josephine and Jackson County assessors  |

ROGUE COMMUNITY COLLEGE  
 ALL FUNDS  
 SUMMARY OF REVENUE AND EXPENDITURES  
 2012/13 ADOPTED BUDGET

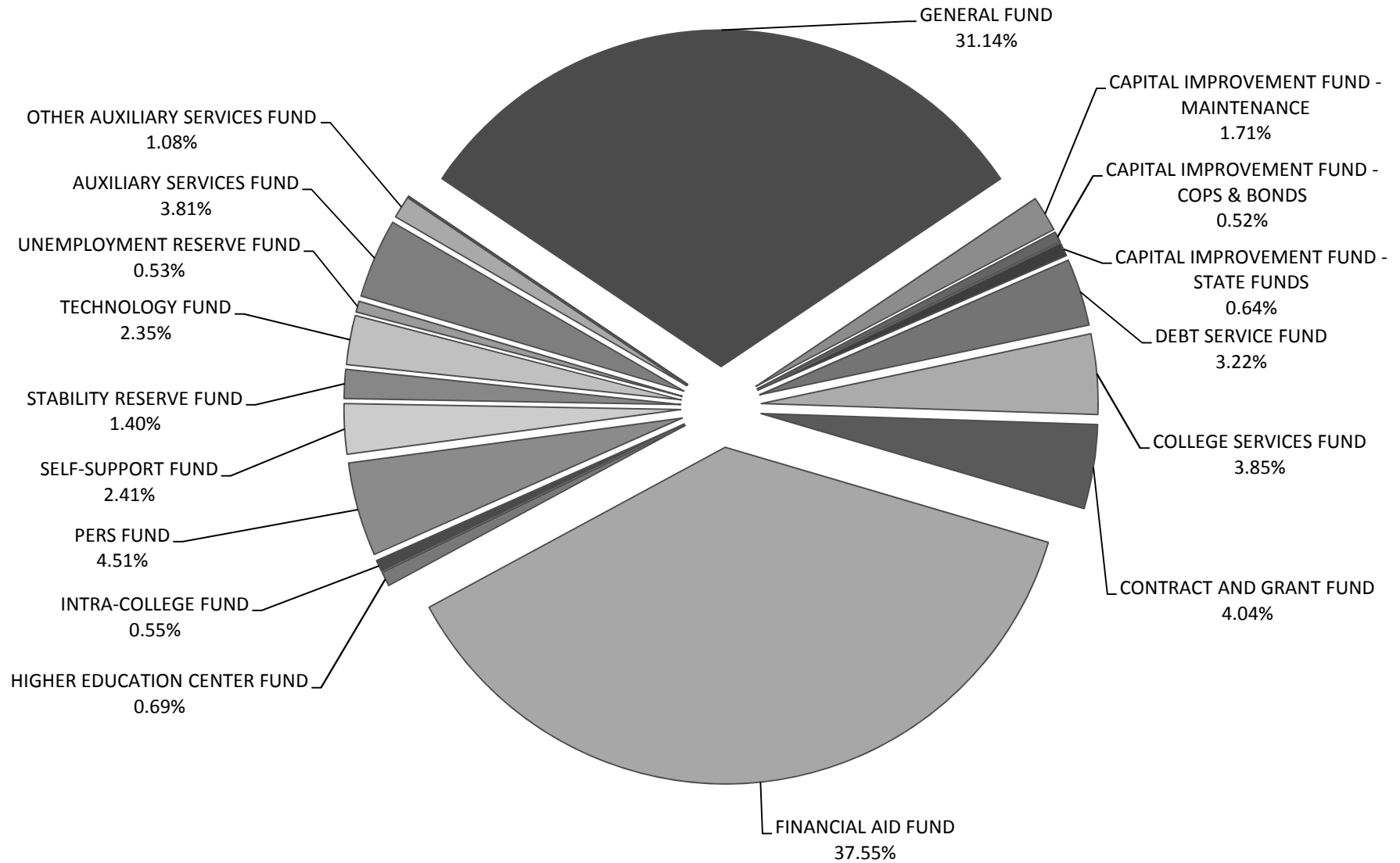
| 09/10<br>ACTUAL      | 10/11<br>ACTUAL      | 11/12<br>ADOPTED      | 11/12<br>CURRENT      | DESCRIPTION                             | PROPOSED<br>TOTAL     | APPROVED<br>TOTAL     | ADOPTED<br>TOTAL      |
|----------------------|----------------------|-----------------------|-----------------------|---|-----------------------|-----------------------|-----------------------|
| \$ 33,255,636        | \$ 35,302,346        | \$ 36,128,569         | \$ 36,128,569         | GENERAL FUND                            | \$ 36,417,224         | \$ 36,417,241         | \$ 36,153,172         |
| 848,305              | 971,438              | 1,669,375             | 1,669,375             | CAPITAL IMPROVEMENT FUND - MAINTENANCE  | 1,983,316             | 1,983,316             | 1,983,316             |
| 2,996,408            | 1,360,747            | 993,000               | 993,000               | CAPITAL IMPROVEMENT FUND - COPS & BONDS | 601,000               | 601,000               | 601,000               |
| 1,631,354            | 2,079,544            | 1,250,000             | 1,250,000             | CAPITAL IMPROVEMENT FUND - STATE FUNDS  | 747,997               | 747,997               | 747,997               |
| 3,443,832            | 3,586,473            | 3,782,702             | 3,782,702             | DEBT SERVICE FUND                       | 3,809,048             | 3,742,081             | 3,742,081             |
| 1,083,135            | 2,006,100            | 3,269,124             | 3,269,124             | COLLEGE SERVICES FUND                   | 4,466,468             | 4,466,468             | 4,466,224             |
| 4,109,165            | 3,523,043            | 5,530,639             | 5,530,639             | CONTRACT AND GRANT FUND                 | 4,809,376             | 4,710,620             | 4,691,639             |
| 16,977,531           | 30,868,926           | 40,105,000            | 40,105,000            | FINANCIAL AID FUND                      | 43,605,000            | 43,605,000            | 43,605,000            |
| 501,060              | 545,367              | 959,380               | 959,380               | HIGHER EDUCATION CENTER FUND            | 805,428               | 805,428               | 805,428               |
| 589,849              | 580,426              | 945,118               | 945,118               | INTRA-COLLEGE FUND                      | 643,364               | 640,764               | 640,348               |
| 3,563,088            | 4,961,911            | 4,624,453             | 4,624,453             | PERS FUND                               | 5,228,477             | 5,228,477             | 5,239,375             |
| 1,560,693            | 1,805,409            | 2,808,055             | 2,808,055             | SELF-SUPPORT FUND                       | 2,800,000             | 2,800,000             | 2,800,000             |
| 0                    | 540,526              | 1,081,052             | 1,081,052             | STABILITY RESERVE FUND                  | 1,621,052             | 1,621,052             | 1,621,052             |
| 1,421,050            | 1,956,897            | 3,107,009             | 3,107,009             | TECHNOLOGY AND EQUIPMENT FUND           | 2,729,482             | 2,729,482             | 2,729,482             |
| 540,208              | 545,801              | 716,017               | 716,017               | UNEMPLOYMENT RESERVE FUND               | 616,729               | 616,729               | 616,752               |
| 4,121,948            | 4,673,579            | 4,389,655             | 4,389,655             | AUXILIARY SERVICES FUND                 | 4,420,367             | 4,420,367             | 4,420,367             |
| 833,706              | 1,101,652            | 1,310,544             | 1,310,544             | OTHER AUXILIARY SERVICES FUND           | 1,250,884             | 1,250,884             | 1,250,884             |
| <u>\$ 77,476,968</u> | <u>\$ 96,410,185</u> | <u>\$ 112,669,692</u> | <u>\$ 112,669,692</u> | TOTAL REVENUE                           | <u>\$ 116,555,212</u> | <u>\$ 116,386,906</u> | <u>\$ 116,114,117</u> |



**ROGUE COMMUNITY COLLEGE**  
**ALL FUNDS**  
**SUMMARY OF REVENUE AND EXPENDITURES**  
**2012/13 ADOPTED BUDGET**

| 09/10<br>ACTUAL      | 10/11<br>ACTUAL      | 11/12<br>ADOPTED      | 11/12<br>CURRENT      | DESCRIPTION   | PROPOSED<br>TOTAL     | APPROVED<br>TOTAL     | ADOPTED<br>TOTAL      |
|----------------------|----------------------|-----------------------|-----------------------|---|-----------------------|-----------------------|-----------------------|
| \$ 28,639,985        | \$ 31,910,817        | \$ 36,128,569         | \$ 36,128,569         | GENERAL FUND  | \$ 36,417,224         | \$ 36,417,241         | \$ 36,153,172         |
| 107,573              | 239,036              | 1,669,375             | 1,669,375             | CAPITAL IMPROVEMENT FUND - MAINTENANCE                | 1,983,316             | 1,983,316             | 1,983,316             |
| 1,641,721            | 514,883              | 993,000               | 993,000               | CAPITAL IMPROVEMENT FUND - COPS & BONDS               | 601,000               | 601,000               | 601,000               |
| 1,631,354            | 2,079,544            | 1,250,000             | 1,250,000             | CAPITAL IMPROVEMENT FUND - STATE FUNDS                | 747,997               | 747,997               | 747,997               |
| 3,186,035            | 3,231,793            | 3,782,702             | 3,782,702             | DEBT SERVICE FUND                                     | 3,809,048             | 3,742,081             | 3,742,081             |
| 181,516              | 715,337              | 3,269,124             | 3,269,124             | COLLEGE SERVICES FUND                                 | 4,466,468             | 4,466,468             | 4,466,224             |
| 3,705,640            | 3,237,033            | 5,530,639             | 5,530,639             | CONTRACT AND GRANT FUND                               | 4,809,376             | 4,710,620             | 4,691,639             |
| 16,977,531           | 30,868,926           | 40,105,000            | 40,105,000            | FINANCIAL AID FUND                                    | 43,605,000            | 43,605,000            | 43,605,000            |
| 500,770              | 545,367              | 959,380               | 959,380               | HIGHER EDUCATION CENTER FUND                          | 805,428               | 805,428               | 805,428               |
| 216,828              | 239,938              | 945,118               | 945,118               | INTRA-COLLEGE FUND                                    | 643,364               | 640,764               | 640,348               |
| 1,246,456            | 1,305,259            | 4,624,453             | 4,624,453             | PERS FUND   | 5,228,477             | 5,228,477             | 5,239,375             |
| 1,325,111            | 1,558,425            | 2,808,055             | 2,808,055             | SELF-SUPPORT FUND                                     | 2,800,000             | 2,800,000             | 2,800,000             |
| 0                    | 0                    | 1,081,052             | 1,081,052             | STABILITY RESERVE FUND                                | 1,621,052             | 1,621,052             | 1,621,052             |
| 670,550              | 495,507              | 3,107,009             | 3,107,009             | TECHNOLOGY AND EQUIPMENT FUND                         | 2,729,482             | 2,729,482             | 2,729,482             |
| 114,837              | 73,032               | 716,017               | 716,017               | UNEMPLOYMENT RESERVE FUND                             | 616,729               | 616,729               | 616,752               |
| 2,953,994            | 3,146,135            | 4,389,655             | 4,389,655             | AUXILIARY SERVICES FUND                               | 4,420,367             | 4,420,367             | 4,420,367             |
| 334,849              | 574,490              | 1,310,544             | 1,310,544             | OTHER AUXILIARY SERVICES FUND                         | 1,250,884             | 1,250,884             | 1,250,884             |
| <u>\$ 63,434,750</u> | <u>\$ 80,735,522</u> | <u>\$ 112,669,692</u> | <u>\$ 112,669,692</u> | TOTAL EXPENDITURES                                    | <u>\$ 116,555,212</u> | <u>\$ 116,386,906</u> | <u>\$ 116,114,117</u> |
| 14,042,218           | 15,674,663           | 0                     | 0                     | ENDING FUND BALANCE                                   | 0                     | 0                     | 0                     |
| <u>\$ 77,476,968</u> | <u>\$ 96,410,185</u> | <u>\$ 112,669,692</u> | <u>\$ 112,669,692</u> | TOTAL EXPENDITURES<br>(INCLUDING ENDING FUND BALANCE) | <u>\$ 116,555,212</u> | <u>\$ 116,386,906</u> | <u>\$ 116,114,117</u> |

ROGUE COMMUNITY COLLEGE  
ALL FUNDS  
2012/13 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 principle sources of revenue include tuition, property taxes, and state community college support.

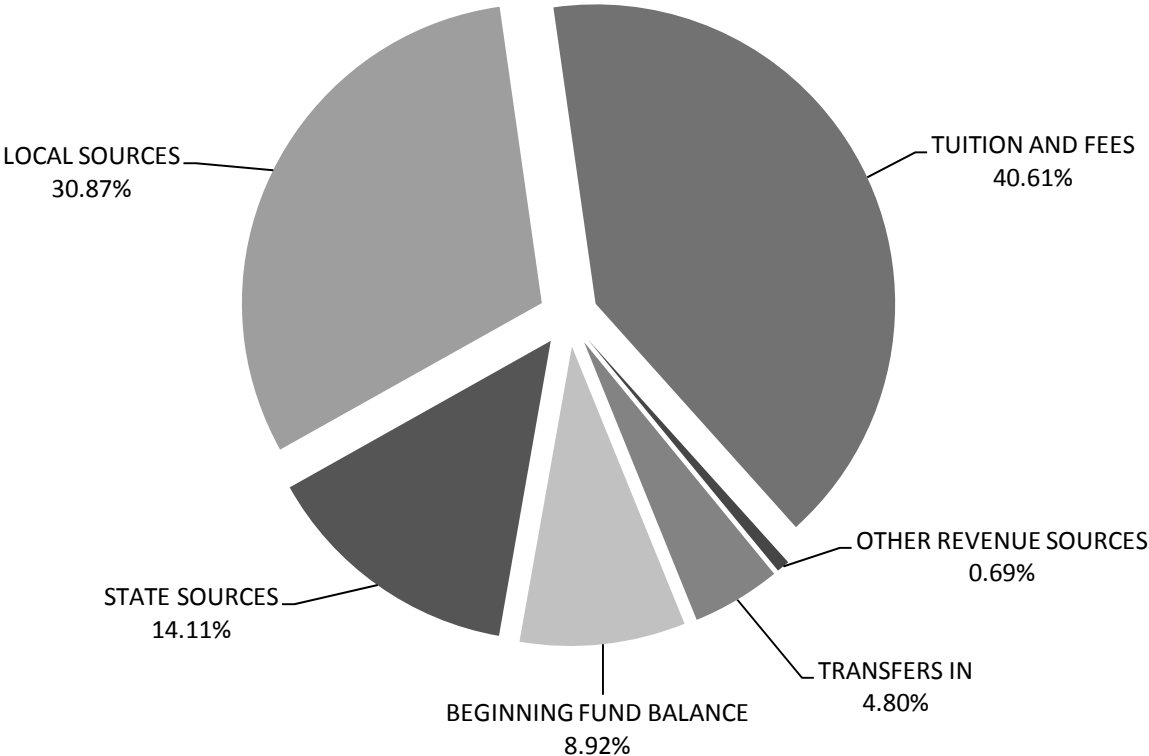
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**ROGUE COMMUNITY COLLEGE  
GENERAL FUND  
SUMMARY OF REVENUE AND EXPENDITURES  
2012/13 ADOPTED BUDGET**

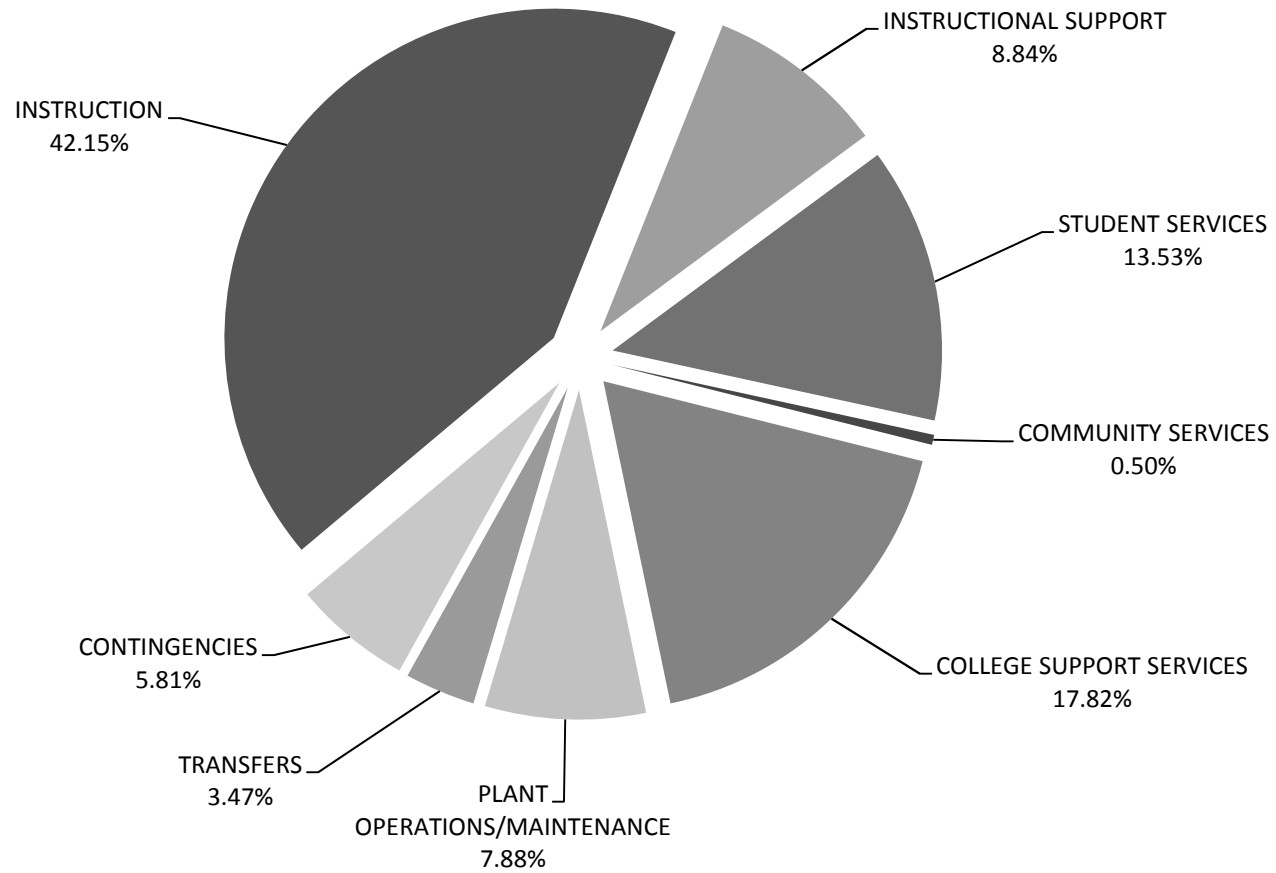
| 09/10<br>ACTUAL      | 10/11<br>ACTUAL      | 11/12<br>ADOPTED     | 11/12<br>CURRENT     |                                  | PROPOSED<br>TOTAL    | APPROVED<br>TOTAL    | ADOPTED<br>TOTAL     |
|----------------------|----------------------|----------------------|----------------------|----------------------------------|----------------------|----------------------|----------------------|
| \$ 7,175,209         | \$ 5,822,406         | \$ 5,822,388         | \$ 5,822,388         | STATE SOURCES                    | \$ 5,100,329         | \$ 5,100,329         | \$ 5,100,329         |
| 10,790,733           | 10,941,547           | 11,186,259           | 11,186,259           | LOCAL SOURCES                    | 11,160,164           | 11,160,164           | 11,160,164           |
| 12,195,279           | 13,659,694           | 15,401,650           | 15,401,650           | TUITION AND FEES                 | 14,711,280           | 14,711,280           | 14,679,684           |
| 262,038              | 263,045              | 248,938              | 323,938              | OTHER REVENUE SOURCES            | 250,000              | 250,000              | 250,000              |
| 25,316               | 0                    | 966,424              | 891,424              | TRANSFERS IN                     | 2,019,542            | 1,929,494            | 1,736,424            |
| 2,807,059            | 4,615,651            | 2,502,910            | 2,502,910            | BEGINNING FUND BALANCE           | 3,175,909            | 3,265,974            | 3,226,571            |
| <u>\$ 33,255,636</u> | <u>\$ 35,302,345</u> | <u>\$ 36,128,569</u> | <u>\$ 36,128,569</u> | TOTAL REVENUE                    | <u>\$ 36,417,224</u> | <u>\$ 36,417,241</u> | <u>\$ 36,153,172</u> |
|                      |                      |                      |                      |                                  |                      |                      |                      |
| \$ 12,888,569        | \$ 14,769,679        | \$ 15,376,644        | \$ 15,449,149        | INSTRUCTION                      | \$ 15,347,459        | \$ 15,347,477        | \$ 15,239,434        |
| 2,975,769            | 3,081,750            | 3,134,081            | 3,254,868            | INSTRUCTIONAL SUPPORT            | 3,237,453            | 3,237,453            | 3,195,371            |
| 4,009,983            | 4,694,594            | 5,507,108            | 5,493,029            | STUDENT SERVICES                 | 5,069,243            | 5,069,243            | 4,890,382            |
| 216,855              | 158,050              | 163,678              | 170,219              | COMMUNITY SERVICES               | 181,026              | 181,026              | 181,201              |
| 5,107,285            | 5,511,214            | 6,337,169            | 6,018,828            | COLLEGE SUPPORT SERVICES         | 6,383,447            | 6,383,446            | 6,443,484            |
| 2,529,274            | 2,487,055            | 2,742,964            | 2,786,255            | PLANT OPERATIONS AND MAINTENANCE | 2,845,173            | 2,845,173            | 2,849,745            |
| 912,247              | 1,208,472            | 1,166,925            | 1,261,927            | TRANSFERS OUT                    | 1,253,423            | 1,253,423            | 1,253,555            |
| 0                    | 0                    | 1,700,000            | 1,694,294            | CONTINGENCIES                    | 2,100,000            | 2,100,000            | 2,100,000            |
| <u>\$ 28,639,985</u> | <u>\$ 31,910,816</u> | <u>\$ 36,128,569</u> | <u>\$ 36,128,569</u> | TOTAL EXPENDITURES               | <u>\$ 36,417,224</u> | <u>\$ 36,417,241</u> | <u>\$ 36,153,172</u> |

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

ROGUE COMMUNITY COLLEGE  
GENERAL FUND REVENUE  
2012/13 ADOPTED BUDGET



ROGUE COMMUNITY COLLEGE  
GENERAL FUND EXPENDITURES BY FUNCTION  
2012/13 ADOPTED BUDGET



**ROGUE COMMUNITY COLLEGE**  
**GENERAL FUND**  
**REQUIREMENTS BY EXPENDITURE CATEGORY**  
**2012/13 ADOPTED BUDGET**

|                                       | <b>ADOPTED<br/>TOTAL</b> | <b>PERSONNEL<br/>SERVICES</b> | <b>MATERIALS<br/>&amp; SERVICES</b> | <b>CAPITAL<br/>OUTLAY</b> | <b>TRANSFERS<br/>OUT</b> | <b>CONTINGENCIES</b> |
|---------------------------------------|--------------------------|-------------------------------|-------------------------------------|---------------------------|--------------------------|----------------------|
| <b>INSTRUCTION</b>                    |                          |                               |                                     |                           |                          |                      |
| ACADEMIC SKILLS                       | \$ 543,265               | \$ 529,996                    | \$ 13,269                           | \$ 0                      | \$ 0                     | 0                    |
| ADULT BASIC SKILLS                    | 1,064,594                | 1,016,482                     | 48,112                              | 0                         | 0                        | 0                    |
| ART                                   | 187,707                  | 177,517                       | 10,190                              | 0                         | 0                        | 0                    |
| AUTOMOTIVE TECHNOLOGY                 | 386,483                  | 340,593                       | 45,890                              | 0                         | 0                        | 0                    |
| BUSINESS AND OFFICE TECHNOLOGY        | 530,648                  | 526,105                       | 4,543                               | 0                         | 0                        | 0                    |
| CNA                                   | 70,683                   | 67,561                        | 3,122                               | 0                         | 0                        | 0                    |
| COMPUTER SCIENCE                      | 489,175                  | 480,895                       | 8,280                               | 0                         | 0                        | 0                    |
| CONSTRUCTION                          | 172,284                  | 151,798                       | 20,486                              | 0                         | 0                        | 0                    |
| CRIMINAL JUSTICE                      | 211,079                  | 204,227                       | 6,852                               | 0                         | 0                        | 0                    |
| DIESEL TECHNOLOGY                     | 158,663                  | 135,279                       | 23,384                              | 0                         | 0                        | 0                    |
| EARLY CHILDHOOD EDUCATION             | 201,439                  | 198,709                       | 2,730                               | 0                         | 0                        | 0                    |
| ELECTRONICS                           | 352,421                  | 345,402                       | 7,019                               | 0                         | 0                        | 0                    |
| EMS                                   | 217,237                  | 187,012                       | 30,225                              | 0                         | 0                        | 0                    |
| FIRE SCIENCE                          | 26,954                   | 0                             | 26,954                              | 0                         | 0                        | 0                    |
| FOREIGN LANGUAGE                      | 1,505                    | 0                             | 1,505                               | 0                         | 0                        | 0                    |
| GED TESTING                           | 74,776                   | 55,099                        | 19,677                              | 0                         | 0                        | 0                    |
| HPER                                  | 18,130                   | 7,807                         | 10,323                              | 0                         | 0                        | 0                    |
| HUMANITIES                            | 830,504                  | 819,716                       | 10,788                              | 0                         | 0                        | 0                    |
| INDIVIDUALIZED CAREER TRAINING        | 146,521                  | 138,838                       | 7,683                               | 0                         | 0                        | 0                    |
| INSTRUCTIONAL SERVICES ADMINISTRATION | 225,520                  | 225,520                       | 0                                   | 0                         | 0                        | 0                    |
| MANUFACTURING ENGINEERING TECHNOLOGY  | 90,320                   | 78,736                        | 11,584                              | 0                         | 0                        | 0                    |
| MASSAGE                               | 96,443                   | 94,224                        | 2,219                               | 0                         | 0                        | 0                    |
| MATH                                  | 634,571                  | 626,946                       | 7,625                               | 0                         | 0                        | 0                    |
| MUSIC                                 | 3,492                    | 0                             | 3,492                               | 0                         | 0                        | 0                    |
| MUSIC ENSEMBLES                       | 4,146                    | 3,952                         | 194                                 | 0                         | 0                        | 0                    |
| NURSING                               | 631,685                  | 619,821                       | 11,864                              | 0                         | 0                        | 0                    |
| PART TIME FACULTY                     | 5,468,081                | 5,468,081                     | 0                                   | 0                         | 0                        | 0                    |
| PRACTICAL NURSING                     | 192,227                  | 185,690                       | 6,537                               | 0                         | 0                        | 0                    |
| ROLEA                                 | 1,309                    | 0                             | 1,309                               | 0                         | 0                        | 0                    |

Part-time faculty is allocated by function, not department.



**ROGUE COMMUNITY COLLEGE**  
**GENERAL FUND**  
**REQUIREMENTS BY EXPENDITURE CATEGORY**  
**2012/13 ADOPTED BUDGET**

|                                       | <b>ADOPTED<br/>TOTAL</b> | <b>PERSONNEL<br/>SERVICES</b> | <b>MATERIALS<br/>&amp; SERVICES</b> | <b>CAPITAL<br/>OUTLAY</b> | <b>TRANSFERS<br/>OUT</b> | <b>CONTINGENCIES</b> |
|---------------------------------------|--------------------------|-------------------------------|-------------------------------------|---------------------------|--------------------------|----------------------|
| <b>INSTRUCTION</b>                    |                          |                               |                                     |                           |                          |                      |
| SCIENCE                               | \$ 864,779               | \$ 807,256                    | \$ 57,523                           | \$ 0                      | \$ 0                     | \$ 0                 |
| SMALL BUSINESS DEVELOPMENT CENTER     | 145,545                  | 134,905                       | 10,640                              | 0                         | 0                        | 0                    |
| SOCIAL SCIENCE                        | 590,284                  | 583,447                       | 6,837                               | 0                         | 0                        | 0                    |
| STUDENT EMPLOYMENT SERVICES           | 345,992                  | 345,992                       | 0                                   | 0                         | 0                        | 0                    |
| THEATER                               | 6,583                    | 0                             | 6,583                               | 0                         | 0                        | 0                    |
| TRC LEARNING & RESOURCE CENTER        | 50,096                   | 50,096                        | 0                                   | 0                         | 0                        | 0                    |
| WELDING                               | 204,293                  | 173,421                       | 30,872                              | 0                         | 0                        | 0                    |
| <b>TOTAL INSTRUCTION</b>              | <b>\$ 15,239,434</b>     | <b>\$ 14,781,123</b>          | <b>\$ 458,311</b>                   | <b>\$ 0</b>               | <b>\$ 0</b>              | <b>\$ 0</b>          |
| <b>INSTRUCTIONAL SUPPORT</b>          |                          |                               |                                     |                           |                          |                      |
| CURRICULUM & SCHEDULING               | \$ 220,945               | \$ 146,021                    | \$ 74,924                           | \$ 0                      | \$ 0                     | \$ 0                 |
| FACULTY SENATE                        | 354                      | 0                             | 354                                 | 0                         | 0                        | 0                    |
| IN-SERVICE                            | 10,000                   | 0                             | 10,000                              | 0                         | 0                        | 0                    |
| INSTRUCTIONAL DEVELOPMENT             | 4,500                    | 0                             | 4,500                               | 0                         | 0                        | 0                    |
| INSTRUCTIONAL MEDIA                   | 486,074                  | 416,804                       | 69,270                              | 0                         | 0                        | 0                    |
| INSTRUCTIONAL SERVICES ADMINISTRATION | 1,479,423                | 1,420,226                     | 59,197                              | 0                         | 0                        | 0                    |
| LIBRARY                               | 761,034                  | 662,035                       | 77,781                              | 21,218                    | 0                        | 0                    |
| OUTREACH                              | 14,748                   | 13,580                        | 1,168                               | 0                         | 0                        | 0                    |
| PART TIME FACULTY                     | 126,749                  | 126,749                       | 0                                   | 0                         | 0                        | 0                    |
| PATHWAYS                              | 88,540                   | 88,540                        | 0                                   | 0                         | 0                        | 0                    |
| PROGRAM DEVELOPMENT                   | 3,004                    | 0                             | 3,004                               | 0                         | 0                        | 0                    |
| <b>TOTAL INSTRUCTIONAL SUPPORT</b>    | <b>\$ 3,195,371</b>      | <b>\$ 2,873,955</b>           | <b>\$ 300,198</b>                   | <b>\$ 21,218</b>          | <b>\$ 0</b>              | <b>\$ 0</b>          |
| <b>STUDENT SERVICES</b>               |                          |                               |                                     |                           |                          |                      |
| COUNSELING                            | \$ 825,682               | \$ 797,718                    | \$ 27,964                           | \$ 0                      | \$ 0                     | \$ 0                 |
| DISABILITY SERVICES                   | 247,091                  | 235,340                       | 11,751                              | 0                         | 0                        | 0                    |
| DISCOVERY PROGRAMS                    | 208,076                  | 190,974                       | 17,102                              | 0                         | 0                        | 0                    |

Part-time faculty is allocated by function, not department.

**ROGUE COMMUNITY COLLEGE**  
**GENERAL FUND**  
**REQUIREMENTS BY EXPENDITURE CATEGORY**  
**2012/13 ADOPTED BUDGET**

|                                 | <b>ADOPTED<br/>TOTAL</b> | <b>PERSONNEL<br/>SERVICES</b> | <b>MATERIALS<br/>&amp; SERVICES</b> | <b>CAPITAL<br/>OUTLAY</b> | <b>TRANSFERS<br/>OUT</b> | <b>CONTINGENCIES</b> |
|---------------------------------|--------------------------|-------------------------------|-------------------------------------|---------------------------|--------------------------|----------------------|
| <b>STUDENT SERVICES</b>         |                          |                               |                                     |                           |                          |                      |
| DISTRICT                        | \$ 334,950               | \$ 0                          | \$ 334,950                          | \$ 0                      | \$ 0                     | \$ 0                 |
| ENROLLMENT SERVICES             | 926,707                  | 894,728                       | 31,979                              | 0                         | 0                        | 0                    |
| FINANCIAL AID                   | 597,253                  | 566,509                       | 30,744                              | 0                         | 0                        | 0                    |
| HUMAN DEVELOPMENT               | 663                      | 0                             | 663                                 | 0                         | 0                        | 0                    |
| ID CARD MACHINES                | 3,200                    | 0                             | 3,200                               | 0                         | 0                        | 0                    |
| INSTITUTIONAL PUBLICATIONS      | 128,063                  | 0                             | 128,063                             | 0                         | 0                        | 0                    |
| LATINO PROGRAMS                 | 19,900                   | 2,797                         | 17,103                              | 0                         | 0                        | 0                    |
| OFFICE OF DIVERSITY             | 9,969                    | 0                             | 9,969                               | 0                         | 0                        | 0                    |
| PART TIME FACULTY               | 388,449                  | 388,449                       | 0                                   | 0                         | 0                        | 0                    |
| RECRUITMENT                     | 357,213                  | 314,121                       | 43,092                              | 0                         | 0                        | 0                    |
| STUDENT LIFE                    | 5,869                    | 0                             | 5,869                               | 0                         | 0                        | 0                    |
| STUDENT PROGRAMS                | 112,521                  | 102,511                       | 10,010                              | 0                         | 0                        | 0                    |
| STUDENT SERVICES ADMINISTRATION | 399,713                  | 345,432                       | 54,281                              | 0                         | 0                        | 0                    |
| STUDENT SUPPORT                 | 5,581                    | 0                             | 5,581                               | 0                         | 0                        | 0                    |
| SWITCHBOARD SERVICES            | 63,385                   | 63,385                        | 0                                   | 0                         | 0                        | 0                    |
| TRIO - STUDENT SUPP SVC         | 70,342                   | 54,981                        | 15,361                              | 0                         | 0                        | 0                    |
| TRIO - TALENT SEARCH            | 59,374                   | 59,374                        | 0                                   | 0                         | 0                        | 0                    |
| VETERAN'S ADVISING              | 126,381                  | 122,442                       | 3,939                               | 0                         | 0                        | 0                    |
| <b>TOTAL STUDENT SERVICES</b>   | <b>\$ 4,890,382</b>      | <b>\$ 4,138,761</b>           | <b>\$ 751,621</b>                   | <b>\$ 0</b>               | <b>\$ 0</b>              | <b>\$ 0</b>          |
| <b>COMMUNITY SERVICES</b>       |                          |                               |                                     |                           |                          |                      |
| ART                             | \$ 62,102                | \$ 55,282                     | \$ 6,820                            | \$ 0                      | \$ 0                     | \$ 0                 |
| TESTING CENTER                  | 119,099                  | 118,928                       | 171                                 | 0                         | 0                        | 0                    |
| <b>TOTAL COMMUNITY SERVICES</b> | <b>\$ 181,201</b>        | <b>\$ 174,210</b>             | <b>\$ 6,991</b>                     | <b>\$ 0</b>               | <b>\$ 0</b>              | <b>\$ 0</b>          |
| <b>COLLEGE SUPPORT SERVICES</b> |                          |                               |                                     |                           |                          |                      |
| ACCREDITATION                   | \$ 40,884                | \$ 12,384                     | \$ 28,500                           | \$ 0                      | \$ 0                     | \$ 0                 |

Part-time faculty is allocated by function, not department.

**ROGUE COMMUNITY COLLEGE**  
**GENERAL FUND**  
**REQUIREMENTS BY EXPENDITURE CATEGORY**  
**2012/13 ADOPTED BUDGET**

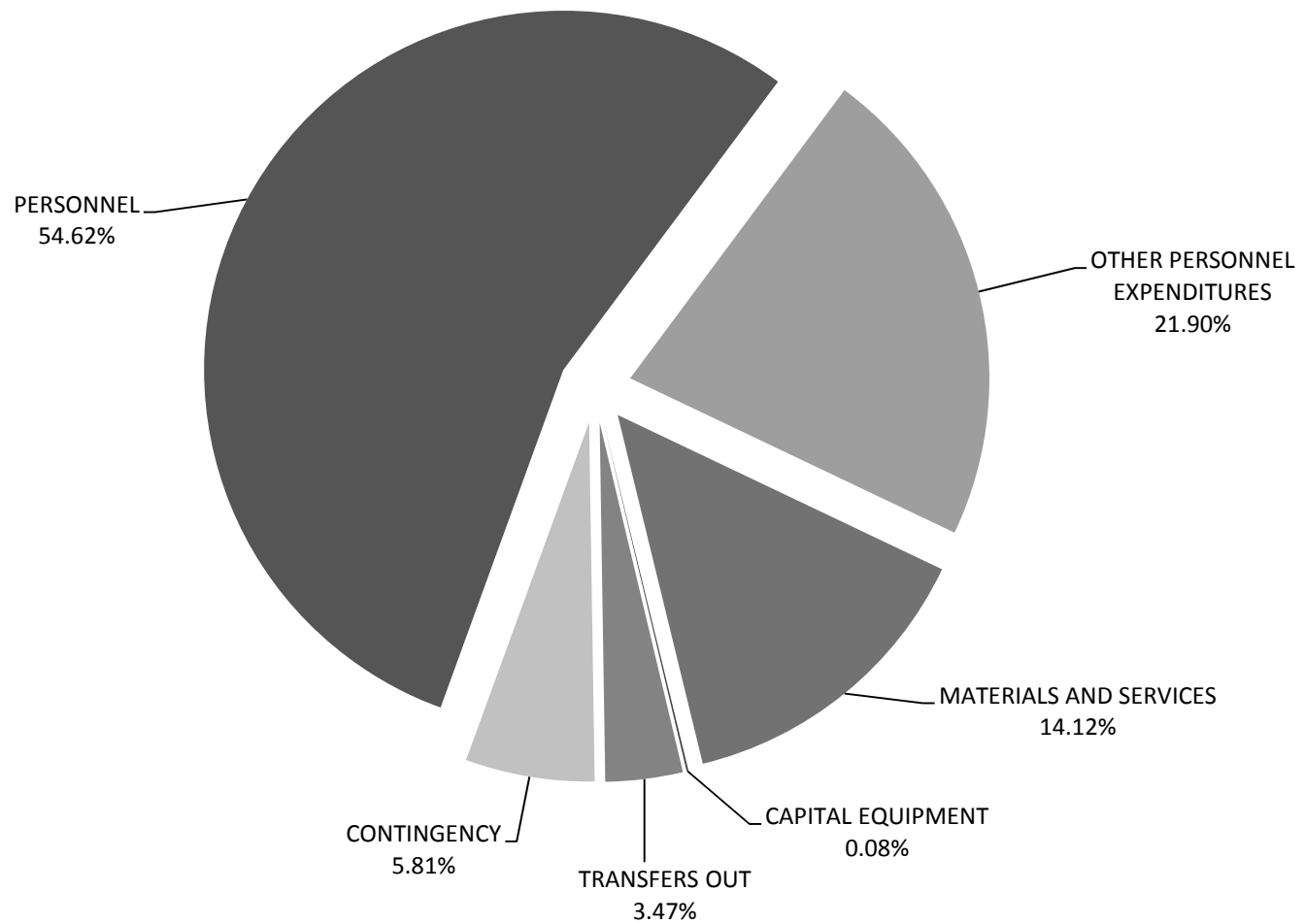
|   | <b>ADOPTED<br/>TOTAL</b> | <b>PERSONNEL<br/>SERVICES</b> | <b>MATERIALS<br/>&amp; SERVICES</b> | <b>CAPITAL<br/>OUTLAY</b> | <b>TRANSFERS<br/>OUT</b> | <b>CONTINGENCIES</b> |
|---|--------------------------|-------------------------------|-------------------------------------|---------------------------|--------------------------|----------------------|
| <b>COLLEGE SUPPORT SERVICES</b>               |                          |                               |                                     |                           |                          |                      |
| BOARD OF EDUCATION                            | \$ 138,750               | \$ 124,449                    | \$ 14,301                           | \$ 0                      | \$ 0                     | \$ 0                 |
| BUDGET AND FINANCIAL SERVICES                 | 561,277                  | 515,687                       | 45,590                              | 0                         | 0                        | 0                    |
| COLLEGE SERVICES ADMINISTRATION               | 317,358                  | 295,533                       | 21,825                              | 0                         | 0                        | 0                    |
| COMMUNICATIONS                                | 100,700                  | 85,665                        | 15,035                              | 0                         | 0                        | 0                    |
| CONTRACTS & PROCUREMENT                       | 156,100                  | 150,581                       | 5,519                               | 0                         | 0                        | 0                    |
| DISTRICT                                      | 1,960,386                | 119,817                       | 1,840,569                           | 0                         | 0                        | 0                    |
| FOUNDATION                                    | 109,780                  | 109,780                       | 0                                   | 0                         | 0                        | 0                    |
| HUMAN RESOURCES                               | 420,519                  | 384,351                       | 36,168                              | 0                         | 0                        | 0                    |
| I/T-NETWORK AND USER SERVICES                 | 768,744                  | 669,223                       | 90,416                              | 9,105                     | 0                        | 0                    |
| I/T-PROGRAMMING SERVICES                      | 286,044                  | 266,044                       | 20,000                              | 0                         | 0                        | 0                    |
| INSTITUTIONAL RESEARCH                        | 89,754                   | 89,754                        | 0                                   | 0                         | 0                        | 0                    |
| INTERNET                                      | 153,197                  | 153,197                       | 0                                   | 0                         | 0                        | 0                    |
| MAILROOM                                      | 127,521                  | 114,005                       | 13,516                              | 0                         | 0                        | 0                    |
| MARKETING                                     | 334,414                  | 236,189                       | 98,225                              | 0                         | 0                        | 0                    |
| PART TIME FACULTY                             | 154,666                  | 154,666                       | 0                                   | 0                         | 0                        | 0                    |
| PAYROLL/BENEFITS                              | 208,093                  | 198,032                       | 10,061                              | 0                         | 0                        | 0                    |
| PRESIDENT'S OFFICE                            | 515,297                  | 428,356                       | 86,941                              | 0                         | 0                        | 0                    |
| <b>TOTAL COLLEGE SUPPORT SERVICES</b>         | <b>\$ 6,443,484</b>      | <b>\$ 4,107,713</b>           | <b>\$ 2,326,666</b>                 | <b>\$ 9,105</b>           | <b>\$ 0</b>              | <b>\$ 0</b>          |
| <b>PLANT OPERATIONS AND MAINTENANCE</b>       |                          |                               |                                     |                           |                          |                      |
| CAMPUS SECURITY                               | \$ 62,734                | \$ 59,497                     | \$ 3,237                            | \$ 0                      | \$ 0                     | \$ 0                 |
| DISTRICT                                      | 1,004,631                | 0                             | 1,004,631                           | 0                         | 0                        | 0                    |
| FACILITIES & OPERATIONS                       | 1,780,170                | 1,528,972                     | 251,198                             | 0                         | 0                        | 0                    |
| SAFETY COMMITTEE                              | 2,210                    | 0                             | 2,210                               | 0                         | 0                        | 0                    |
| <b>TOTAL PLANT OPERATIONS AND MAINTENANCE</b> | <b>\$ 2,849,745</b>      | <b>\$ 1,588,469</b>           | <b>\$ 1,261,276</b>                 | <b>\$ 0</b>               | <b>\$ 0</b>              | <b>\$ 0</b>          |

Part-time faculty is allocated by function, not department.

ROGUE COMMUNITY COLLEGE  
 GENERAL FUND  
 REQUIREMENTS BY EXPENDITURE CATEGORY  
 2012/13 ADOPTED BUDGET

|   | ADOPTED<br>TOTAL     | PERSONNEL<br>SERVICES | MATERIALS<br>& SERVICES | CAPITAL<br>OUTLAY | TRANSFERS<br>OUT    | CONTINGENCIES       |
|---|----------------------|-----------------------|-------------------------|-------------------|---------------------|---------------------|
| <b>TRANSFERS OUT</b>                    |                      |                       |                         |                   |                     |                     |
| TRANSFERS OUT - DEBT SERVICE FUND       | \$ 100,000           | \$ 0                  | \$ 0                    | \$ 0              | \$ 100,000          | \$ 0                |
| TRANSFERS OUT - HIGHER EDUCATION CENTER | 379,105              | 0                     | 0                       | 0                 | 379,105             | 0                   |
| TRANSFERS OUT - INTRA-COLLEGE FUND      | 118,532              | 0                     | 0                       | 0                 | 118,532             | 0                   |
| TRANSFERS OUT - OTHER AUX SERVICES FUND | 79,568               | 0                     | 0                       | 0                 | 79,568              | 0                   |
| TRANSFERS OUT - SELF SUPPORT FUND       | 3,500                | 0                     | 0                       | 0                 | 3,500               | 0                   |
| TRANSFERS OUT - STABILITY RESERVE FUND  | 540,000              | 0                     | 0                       | 0                 | 540,000             | 0                   |
| TRANSFERS OUT - TECHNOLOGY FUND         | 32,850               | 0                     | 0                       | 0                 | 32,850              | 0                   |
| <b>TOTAL TRANSFERS OUT</b>              | <b>\$ 1,253,555</b>  | <b>\$ 0</b>           | <b>\$ 0</b>             | <b>\$ 0</b>       | <b>\$ 1,253,555</b> | <b>\$ 0</b>         |
| <b>CONTINGENCIES</b>                    |                      |                       |                         |                   |                     |                     |
| CONTINGENCIES                           | \$ 2,100,000         | \$ 0                  | \$ 0                    | \$ 0              | \$ 0                | \$ 2,100,000        |
| <b>TOTAL CONTINGENCIES</b>              | <b>\$ 2,100,000</b>  | <b>\$ 0</b>           | <b>\$ 0</b>             | <b>\$ 0</b>       | <b>\$ 0</b>         | <b>\$ 2,100,000</b> |
| <b>TOTAL GENERAL FUND</b>               | <b>\$ 36,153,172</b> | <b>\$ 27,664,231</b>  | <b>\$ 5,105,063</b>     | <b>\$ 30,323</b>  | <b>\$ 1,253,555</b> | <b>\$ 2,100,000</b> |

ROGUE COMMUNITY COLLEGE  
GENERAL FUND EXPENDITURES BY CATEGORY  
2012/13 ADOPTED BUDGET



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## CAPITAL IMPROVEMENT FUND TYPE

The Capital Improvement Funds account for the receipt and disbursement of resources for buildings and land, buying or maintaining College facilities, and equipment. The principle revenues include transfers from the College Services Fund, bond levy proceeds, certificates of participation and investment earnings.

## CAPITAL IMPROVEMENT FUND - MAINTENANCE

The Capital Improvement Fund - Maintenance accounts for the cost of maintaining College facilities and equipment. The principal revenue is transfers from the College Services Fund.



ROGUE COMMUNITY COLLEGE  
 CAPITAL IMPROVEMENT FUND - MAINTENANCE  
 SUMMARY OF REVENUE AND EXPENDITURES  
 2012/13 ADOPTED BUDGET

| 09/10<br>ACTUAL   | 10/11<br>ACTUAL   | 11/12<br>ADOPTED    | 11/12<br>CURRENT    |                                       | PROPOSED<br>TOTAL   | APPROVED<br>TOTAL   | ADOPTED<br>TOTAL    |
|-------------------|-------------------|---------------------|---------------------|---------------------------------------|---------------------|---------------------|---------------------|
| \$ 9,197          | \$ 1,705          | \$ 505,000          | \$ 430,000          | OTHER REVENUE SOURCES                 | \$ 505,000          | \$ 505,000          | \$ 505,000          |
| 256,000           | 229,000           | 479,000             | 554,000             | TRANSFERS IN                          | 605,000             | 605,000             | 605,000             |
| 583,107           | 740,732           | 685,375             | 685,375             | BEGINNING FUND BALANCE                | 873,316             | 873,316             | 873,316             |
| <u>\$ 848,304</u> | <u>\$ 971,437</u> | <u>\$ 1,669,375</u> | <u>\$ 1,669,375</u> | TOTAL REVENUE                         | <u>\$ 1,983,316</u> | <u>\$ 1,983,316</u> | <u>\$ 1,983,316</u> |
|                   |                   |                     |                     |                                       |                     |                     |                     |
| \$ 104,443        | \$ 221,896        | \$ 662,600          | \$ 671,651          | PLANT OPERATIONS AND MAINTENANCE      | \$ 1,113,703        | \$ 1,113,703        | \$ 1,113,703        |
| 3,129             | 17,140            | 500,000             | 494,262             | FACILITIES ACQUISITION & CONSTRUCTION | 250,000             | 250,000             | 250,000             |
| 0                 | 0                 | 506,775             | 503,462             | CONTINGENCIES                         | 619,613             | 619,613             | 619,613             |
| <u>\$ 107,572</u> | <u>\$ 239,036</u> | <u>\$ 1,669,375</u> | <u>\$ 1,669,375</u> | TOTAL EXPENDITURES                    | <u>\$ 1,983,316</u> | <u>\$ 1,983,316</u> | <u>\$ 1,983,316</u> |

**CAPITAL IMPROVEMENT FUND - COPS & BONDS**  
(Externally Restricted)

The Capital Improvement Fund - COP & Bonds accounts for the purchase or remodel of buildings and land with COP and bond proceeds. The principal revenue is from the sale of bonds or COPS.

ROGUE COMMUNITY COLLEGE  
 CAPITAL IMPROVEMENT FUND - COPS & BONDS  
 SUMMARY OF REVENUE AND EXPENDITURES  
 2012/13 ADOPTED BUDGET

| 09/10<br>ACTUAL     | 10/11<br>ACTUAL     | 11/12<br>ADOPTED  | 11/12<br>CURRENT  |                                       | PROPOSED<br>TOTAL | APPROVED<br>TOTAL | ADOPTED<br>TOTAL  |
|---------------------|---------------------|-------------------|-------------------|---------------------------------------|-------------------|-------------------|-------------------|
| \$ 9,266            | \$ 6,060            | \$ 303,000        | \$ 147,136        | OTHER REVENUE SOURCES                 | \$ 301,000        | \$ 301,000        | \$ 301,000        |
| 2,987,141           | 1,354,686           | 690,000           | 845,864           | BEGINNING FUND BALANCE                | 300,000           | 300,000           | 300,000           |
| <u>\$ 2,996,407</u> | <u>\$ 1,360,746</u> | <u>\$ 993,000</u> | <u>\$ 993,000</u> | TOTAL REVENUE                         | <u>\$ 601,000</u> | <u>\$ 601,000</u> | <u>\$ 601,000</u> |
|                     |                     |                   |                   |                                       |                   |                   |                   |
| \$ 1,641,721        | \$ 514,883          | \$ 993,000        | \$ 993,000        | FACILITIES ACQUISITION & CONSTRUCTION | \$ 601,000        | \$ 601,000        | \$ 601,000        |
| <u>\$ 1,641,721</u> | <u>\$ 514,883</u>   | <u>\$ 993,000</u> | <u>\$ 993,000</u> | TOTAL EXPENDITURES                    | <u>\$ 601,000</u> | <u>\$ 601,000</u> | <u>\$ 601,000</u> |

## CAPITAL IMPROVEMENT FUND - STATE FUNDS (Externally Restricted)

The Capital Improvement Fund – State Funds accounts for state funding received for capital projects, such as the Go Oregon Stimulus Plan for Deferred Maintenance Projects. The principal revenue is from the sale of bonds financed by the State.

ROGUE COMMUNITY COLLEGE  
 CAPITAL IMPROVEMENT FUND - STATE FUNDS  
 SUMMARY OF REVENUE AND EXPENDITURES  
 2012/13 ADOPTED BUDGET

| 09/10<br>ACTUAL | 10/11<br>ACTUAL | 11/12<br>ADOPTED | 11/12<br>CURRENT |                                       | PROPOSED<br>TOTAL | APPROVED<br>TOTAL | ADOPTED<br>TOTAL |
|-----------------|-----------------|------------------|------------------|---------------------------------------|-------------------|-------------------|------------------|
| \$ 1,631,354    | \$ 2,079,543    | \$ 1,250,000     | \$ 1,250,000     | STATE SOURCES                         | \$ 747,997        | \$ 747,997        | \$ 747,997       |
| \$ 1,631,354    | \$ 2,079,543    | \$ 1,250,000     | \$ 1,250,000     | TOTAL REVENUE                         | \$ 747,997        | \$ 747,997        | \$ 747,997       |
|                 |                 |                  |                  |                                       |                   |                   |                  |
| \$ 1,631,354    | \$ 1,587,803    | \$ 1,250,000     | \$ 612,429       | PLANT OPERATIONS AND MAINTENANCE      | \$ 372,846        | \$ 372,846        | \$ 372,846       |
| 0               | 491,739         | 0                | 637,571          | FACILITIES ACQUISITION & CONSTRUCTION | 375,151           | 375,151           | 375,151          |
| \$ 1,631,354    | \$ 2,079,543    | \$ 1,250,000     | \$ 1,250,000     | TOTAL EXPENDITURES                    | \$ 747,997        | \$ 747,997        | \$ 747,997       |

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## 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. The principal revenues are transfers from the General Fund, College Services Fund and the PERS Fund and property taxes approved for bond levies.

ROGUE COMMUNITY COLLEGE  
 DEBT SERVICE FUND  
 SUMMARY OF REVENUE AND EXPENDITURES  
 2012/13 ADOPTED BUDGET

| 09/10<br>ACTUAL     | 10/11<br>ACTUAL     | 11/12<br>ADOPTED    | 11/12<br>CURRENT    | DESCRIPTION                                | PROPOSED<br>TOTAL   | APPROVED<br>TOTAL   | ADOPTED<br>TOTAL    |
|---------------------|---------------------|---------------------|---------------------|--|---------------------|---------------------|---------------------|
| \$ 1,756,244        | \$ 1,862,843        | \$ 1,712,896        | \$ 1,712,896        | LOCAL SOURCES                              | \$ 1,772,063        | \$ 1,700,476        | \$ 1,700,476        |
| 21,987              | 15,722              | 117,603             | 157,603             | OTHER REVENUE SOURCES                      | 115,916             | 115,915             | 115,915             |
| 1,432,801           | 1,450,111           | 1,599,620           | 1,559,620           | TRANSFERS IN                               | 1,650,806           | 1,650,806           | 1,650,806           |
| 232,800             | 257,797             | 352,583             | 352,583             | BEGINNING FUND BALANCE                     | 270,263             | 274,884             | 274,884             |
| <u>\$ 3,443,832</u> | <u>\$ 3,586,473</u> | <u>\$ 3,782,702</u> | <u>\$ 3,782,702</u> | TOTAL REVENUE                              | <u>\$ 3,809,048</u> | <u>\$ 3,742,081</u> | <u>\$ 3,742,081</u> |
|                     |                     |                     |                     |  |                     |                     |                     |
| \$ 1,753,213        | \$ 1,781,663        | \$ 1,822,775        | \$ 1,822,775        | GENERAL OBLIGATION BOND SERIES 2005        | \$ 1,864,525        | \$ 1,438,275        | \$ 1,438,275        |
| 0                   | 0                   | 0                   | 0                   | GENERAL OBLIGATION BOND SERIES 2012        | 0                   | 364,550             | 364,550             |
| 1,231,329           | 1,284,257           | 1,334,168           | 1,334,168           | LIMITED TAX PENSION OBLIGATION SERIES 2005 | 1,386,060           | 1,386,060           | 1,386,060           |
| 25,746              | 25,746              | 25,746              | 25,746              | TITLE VII LOAN                             | 25,746              | 25,746              | 25,746              |
| 40,588              | 0                   | 100,000             | 60,000              | TAX AND REVENUE ANTICIPATION NOTE          | 100,000             | 100,000             | 100,000             |
| 135,160             | 140,128             | 139,706             | 139,706             | CERTIFICATES OF PARTICIPATION              | 139,000             | 139,000             | 139,000             |
| 0                   | 0                   | 360,307             | 400,307             | CONTINGENCY                                | 293,717             | 288,450             | 288,450             |
| <u>\$ 3,186,036</u> | <u>\$ 3,231,794</u> | <u>\$ 3,782,702</u> | <u>\$ 3,782,702</u> | TOTAL EXPENDITURES                         | <u>\$ 3,809,048</u> | <u>\$ 3,742,081</u> | <u>\$ 3,742,081</u> |

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



## SPECIAL REVENUE FUND TYPE

The Special Revenue Funds account for revenues and expenditures for specific projects that are legally restricted for a specific purpose, and the Financial Aid Fund. Funds included in this classification are College Services Fund, Contract and Grant Fund, Financial Aid Fund, Higher Education Center Fund, Intra-College Fund, PERS Fund, Self-Support Fund, Stability Reserve Fund, Technology and Equipment Fund, and Unemployment Reserve Fund.

## COLLEGE SERVICES FUND

The College Services Fund accounts for non-technology fees charged to students. These fees include materials fees, the college services fee, testing fees, collection fees and the installment fee. The principal revenue is generated by fees remitted by students. The principal expenditures include facility lease, transportation costs, and transfers out to other funds.

ROGUE COMMUNITY COLLEGE  
 COLLEGE SERVICES FUND  
 SUMMARY OF REVENUE AND EXPENDITURES  
 2012/13 ADOPTED BUDGET

| 09/10<br>ACTUAL     | 10/11<br>ACTUAL     | 11/12<br>ADOPTED    | 11/12<br>CURRENT    |                                  | PROPOSED<br>TOTAL   | APPROVED<br>TOTAL   | ADOPTED<br>TOTAL    |
|---------------------|---------------------|---------------------|---------------------|----------------------------------|---------------------|---------------------|---------------------|
| \$ 1,007,146        | \$ 1,101,322        | \$ 2,023,218        | \$ 2,023,218        | TUITION AND FEES                 | \$ 2,091,382        | \$ 2,091,382        | \$ 2,091,382        |
| 120                 | 0                   | 0                   | 0                   | OTHER REVENUE SOURCES            | 0                   | 0                   | 0                   |
| 0                   | 3,157               | 0                   | 0                   | TRANSFERS IN                     | 0                   | 0                   | 0                   |
| 75,868              | 901,619             | 1,245,906           | 1,245,906           | BEGINNING FUND BALANCE           | 2,375,086           | 2,375,086           | 2,374,842           |
| <u>\$ 1,083,135</u> | <u>\$ 2,006,099</u> | <u>\$ 3,269,124</u> | <u>\$ 3,269,124</u> | TOTAL REVENUE                    | <u>\$ 4,466,468</u> | <u>\$ 4,466,468</u> | <u>\$ 4,466,224</u> |
|                     |                     |                     |                     |                                  |                     |                     |                     |
| \$ 0                | \$ 136,821          | \$ 267,000          | \$ 267,000          | COLLEGE SUPPORT SERVICES         | \$ 308,000          | \$ 308,000          | \$ 308,000          |
| 20,632              | 168,662             | 195,613             | 195,613             | PLANT OPERATIONS AND MAINTENANCE | 145,777             | 145,777             | 145,777             |
| 160,883             | 409,853             | 1,215,876           | 1,215,876           | TRANSFERS OUT                    | 1,969,288           | 1,879,240           | 1,686,170           |
| 0                   | 0                   | 1,590,635           | 1,590,635           | CONTINGENCIES                    | 2,043,403           | 2,133,451           | 2,326,277           |
| <u>\$ 181,516</u>   | <u>\$ 715,337</u>   | <u>\$ 3,269,124</u> | <u>\$ 3,269,124</u> | TOTAL EXPENDITURES               | <u>\$ 4,466,468</u> | <u>\$ 4,466,468</u> | <u>\$ 4,466,224</u> |

## CONTRACT AND GRANT FUND (Externally Restricted)

The Contract and Grant Fund accounts for grants and contracts for the Small Business Development Center, U.S. Department of Education (which includes TRIO), Perkins Basic, Rogue Community College Foundation Department Projects and other contracts and grants. Revenues are primarily provided by federal, state and local sources.

ROGUE COMMUNITY COLLEGE  
 CONTRACT AND GRANT FUND  
 SUMMARY OF REVENUE AND EXPENDITURES  
 2012/13 ADOPTED BUDGET

| 09/10<br>ACTUAL     | 10/11<br>ACTUAL     | 11/12<br>ADOPTED    | 11/12<br>CURRENT    |                                       | PROPOSED<br>TOTAL   | APPROVED<br>TOTAL   | ADOPTED<br>TOTAL    |
|---------------------|---------------------|---------------------|---------------------|---------------------------------------|---------------------|---------------------|---------------------|
| \$ 2,586,851        | \$ 2,627,173        | \$ 2,610,599        | \$ 3,066,062        | FEDERAL SOURCES                       | \$ 1,992,739        | \$ 1,900,539        | \$ 1,882,132        |
| 722,621             | 113,471             | 1,125,592           | 1,273,234           | STATE SOURCES                         | 1,168,014           | 1,168,014           | 1,167,440           |
| 219,392             | 155,653             | 92,500              | 119,395             | LOCAL SOURCES                         | 45,000              | 43,000              | 43,000              |
| 79,488              | 83,415              | 139,000             | 139,000             | TUITION AND FEES                      | 139,000             | 110,000             | 110,000             |
| 137,195             | 137,212             | 1,360,540           | 643,437             | OTHER REVENUE SOURCES                 | 1,325,000           | 1,325,000           | 1,325,000           |
| 26,620              | 2,592               | 3,500               | 3,500               | TRANSFERS IN                          | 0                   | 0                   | 0                   |
| 336,994             | 403,524             | 198,908             | 286,011             | BEGINNING FUND BALANCE                | 139,623             | 164,067             | 164,067             |
| <u>\$ 4,109,164</u> | <u>\$ 3,523,043</u> | <u>\$ 5,530,639</u> | <u>\$ 5,530,639</u> | TOTAL REVENUE                         | <u>\$ 4,809,376</u> | <u>\$ 4,710,620</u> | <u>\$ 4,691,639</u> |
|                     |                     |                     |                     |                                       |                     |                     |                     |
| \$ 1,368,889        | \$ 1,611,239        | \$ 2,174,169        | \$ 2,134,136        | INSTRUCTION                           | \$ 1,444,321        | \$ 1,354,035        | \$ 1,344,154        |
| 970,677             | 561,668             | 1,168,914           | 1,145,896           | INSTRUCTIONAL SUPPORT                 | 1,259,029           | 1,257,029           | 1,248,989           |
| 1,103,611           | 897,321             | 1,564,657           | 1,564,308           | STUDENT SERVICES                      | 1,502,602           | 1,502,602           | 1,502,725           |
| 34,625              | 2,128               | 50,000              | 50,000              | COMMUNITY SERVICES                    | 50,000              | 50,000              | 50,000              |
| 227,165             | 118,649             | 328,520             | 254,750             | COLLEGE SUPPORT SERVICES              | 330,105             | 330,105             | 328,956             |
| 669                 | 7                   | 50,000              | 50,000              | PLANT OPERATIONS AND MAINTENANCE      | 50,000              | 50,000              | 50,000              |
| 0                   | 46,018              | 10,000              | 10,000              | FACILITIES ACQUISITION & CONSTRUCTION | 10,000              | 10,000              | 10,000              |
| 0                   | 0                   | 184,379             | 321,549             | CONTINGENCIES                         | 163,319             | 156,849             | 156,815             |
| <u>\$ 3,705,640</u> | <u>\$ 3,237,033</u> | <u>\$ 5,530,639</u> | <u>\$ 5,530,639</u> | TOTAL EXPENDITURES                    | <u>\$ 4,809,376</u> | <u>\$ 4,710,620</u> | <u>\$ 4,691,639</u> |

## FINANCIAL AID FUND (Externally Restricted)

The Financial Aid Fund accounts for the provision of grants, stipends and other aid to enrolled students including Pell Grants, Supplemental Educational Opportunity Grants, Oregon State Scholarship Commission Grants, Federal Work-Study, Federal Direct Student Loans, and awards from the Rogue Community College Foundation. Revenues are primarily provided by federal government grants and student loans.

ROGUE COMMUNITY COLLEGE  
 FINANCIAL AID FUND  
 SUMMARY OF REVENUE AND EXPENDITURES  
 2012/13 ADOPTED BUDGET

| 09/10<br>ACTUAL      | 10/11<br>ACTUAL      | 11/12<br>ADOPTED     | 11/12<br>CURRENT     |                       | PROPOSED<br>TOTAL    | APPROVED<br>TOTAL    | ADOPTED<br>TOTAL     |
|----------------------|----------------------|----------------------|----------------------|-----------------------|----------------------|----------------------|----------------------|
| \$ 12,812,538        | \$ 29,517,520        | \$ 33,305,000        | \$ 33,305,000        | FEDERAL SOURCES       | \$ 38,270,000        | \$ 38,270,000        | \$ 38,270,000        |
| 3,732,191            | 819,447              | 1,100,000            | 2,600,000            | STATE SOURCES         | 2,600,000            | 2,600,000            | 2,600,000            |
| 427,586              | 496,127              | 700,000              | 700,000              | LOCAL SOURCES         | 700,000              | 700,000              | 700,000              |
| 0                    | 0                    | 5,000,000            | 3,500,000            | OTHER REVENUE SOURCES | 2,035,000            | 2,035,000            | 2,035,000            |
| 5,215                | 35,830               | 0                    | 0                    | TRANSFERS IN          | 0                    | 0                    | 0                    |
| <u>\$ 16,977,530</u> | <u>\$ 30,868,925</u> | <u>\$ 40,105,000</u> | <u>\$ 40,105,000</u> | TOTAL REVENUE         | <u>\$ 43,605,000</u> | <u>\$ 43,605,000</u> | <u>\$ 43,605,000</u> |
|                      |                      |                      |                      |                       |                      |                      |                      |
| \$ 16,946,999        | \$ 30,833,095        | \$ 40,070,000        | \$ 40,070,000        | FINANCIAL AID         | \$ 43,570,000        | \$ 43,570,000        | \$ 43,570,000        |
| 30,531               | 35,830               | 35,000               | 35,000               | TRANSFERS OUT         | 35,000               | 35,000               | 35,000               |
| <u>\$ 16,977,530</u> | <u>\$ 30,868,925</u> | <u>\$ 40,105,000</u> | <u>\$ 40,105,000</u> | TOTAL EXPENDITURES    | <u>\$ 43,605,000</u> | <u>\$ 43,605,000</u> | <u>\$ 43,605,000</u> |

Intra-fund transfers are not consolidated in these reports.

## HIGHER EDUCATION CENTER FUND

The Higher Education Center Fund accounts for the day-to-day expenditures such as security, utilities, custodial services, copiers, maintenance services and technology support necessary to run the Higher Education Center building. Rogue Community College and Southern Oregon University share these costs.



ROGUE COMMUNITY COLLEGE  
 HIGHER EDUCATION CENTER FUND  
 SUMMARY OF REVENUE AND EXPENDITURES  
 2012/13 ADOPTED BUDGET

| 09/10<br>ACTUAL   | 10/11<br>ACTUAL   | 11/12<br>ADOPTED  | 11/12<br>CURRENT  |                                       | PROPOSED<br>TOTAL | APPROVED<br>TOTAL | ADOPTED<br>TOTAL  |
|-------------------|-------------------|-------------------|-------------------|---------------------------------------|-------------------|-------------------|-------------------|
| \$ 256,118        | \$ 241,720        | \$ 614,739        | \$ 614,739        | OTHER REVENUE SOURCES                 | \$ 426,323        | \$ 426,323        | \$ 426,323        |
| 244,941           | 303,355           | 344,641           | 344,641           | TRANSFERS IN                          | 379,105           | 379,105           | 379,105           |
| 0                 | 289               | 0                 | 0                 | BEGINNING FUND BALANCE                | 0                 | 0                 | 0                 |
| <u>\$ 501,060</u> | <u>\$ 545,366</u> | <u>\$ 959,380</u> | <u>\$ 959,380</u> | TOTAL REVENUE                         | <u>\$ 805,428</u> | <u>\$ 805,428</u> | <u>\$ 805,428</u> |
|                   |                   |                   |                   |                                       |                   |                   |                   |
| \$ 18,829         | \$ 17,216         | \$ 20,065         | \$ 22,065         | INSTRUCTIONAL SUPPORT                 | \$ 20,102         | \$ 20,102         | \$ 20,118         |
| 137,811           | 126,961           | 142,725           | 149,302           | COLLEGE SUPPORT SERVICES              | 167,766           | 167,766           | 167,705           |
| 344,129           | 401,189           | 469,441           | 466,346           | PLANT OPERATIONS AND MAINTENANCE      | 491,414           | 491,414           | 491,459           |
| 0                 | 0                 | 0                 | 0                 | FACILITIES ACQUISITION & CONSTRUCTION | 1,000             | 1,000             | 1,000             |
| 0                 | 0                 | 327,149           | 321,667           | CONTINGENCIES                         | 125,146           | 125,146           | 125,146           |
| <u>\$ 500,770</u> | <u>\$ 545,366</u> | <u>\$ 959,380</u> | <u>\$ 959,380</u> | TOTAL EXPENDITURES                    | <u>\$ 805,428</u> | <u>\$ 805,428</u> | <u>\$ 805,428</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, Staff Development and other departmental charges. The principle revenue for this fund is the college services fee remitted by students and transfers in from other funds.

ROGUE COMMUNITY COLLEGE  
 INTRA-COLLEGE FUND  
 SUMMARY OF REVENUE AND EXPENDITURES  
 2012/13 ADOPTED BUDGET

| 09/10<br>ACTUAL   | 10/11<br>ACTUAL   | 11/12<br>ADOPTED  | 11/12<br>CURRENT  |                          | PROPOSED<br>TOTAL | APPROVED<br>TOTAL | ADOPTED<br>TOTAL  |
|-------------------|-------------------|-------------------|-------------------|--------------------------|-------------------|-------------------|-------------------|
| \$ 116,508        | \$ 81,240         | \$ 155,455        | \$ 113,335        | TUITION AND FEES         | \$ 176,357        | \$ 176,357        | \$ 176,357        |
| 100,597           | 20,288            | 414,800           | 359,130           | OTHER REVENUE SOURCES    | 147,252           | 147,252           | 146,704           |
| 97,254            | 105,876           | 98,108            | 130,510           | TRANSFERS IN             | 136,500           | 133,900           | 134,032           |
| 275,488           | 373,020           | 276,755           | 342,143           | BEGINNING FUND BALANCE   | 183,255           | 183,255           | 183,255           |
| <u>\$ 589,849</u> | <u>\$ 580,426</u> | <u>\$ 945,118</u> | <u>\$ 945,118</u> | TOTAL REVENUE            | <u>\$ 643,364</u> | <u>\$ 640,764</u> | <u>\$ 640,348</u> |
|                   |                   |                   |                   |                          |                   |                   |                   |
| \$ 47,929         | \$ 85,774         | \$ 157,260        | \$ 157,260        | INSTRUCTIONAL SUPPORT    | \$ 92,920         | \$ 92,920         | \$ 92,372         |
| 91,760            | 113,639           | 266,261           | 268,861           | STUDENT SERVICES         | 223,017           | 223,017           | 223,017           |
| 74,116            | 33,931            | 320,089           | 339,166           | COLLEGE SUPPORT SERVICES | 219,327           | 219,327           | 219,459           |
| 3,021             | 6,592             | 8,100             | 12,423            | TRANSFERS OUT            | 8,100             | 5,500             | 5,500             |
| 0                 | 0                 | 193,408           | 167,408           | CONTINGENCIES            | 100,000           | 100,000           | 100,000           |
| <u>\$ 216,828</u> | <u>\$ 239,938</u> | <u>\$ 945,118</u> | <u>\$ 945,118</u> | TOTAL EXPENDITURES       | <u>\$ 643,364</u> | <u>\$ 640,764</u> | <u>\$ 640,348</u> |

Intra-fund transfers are not consolidated in these reports.

**PERS FUND**  
**(Partially Externally Restricted)**

The PERS Fund accounts for the reserve held by the College for anticipated, future rate increases and the unfunded actuarial liability. The principal revenue is the PERS expense charged in other funds. Funds are transferred from this fund to the Debt Service Fund to pay the Series 2005 Limited Tax Pension Obligation Bonds.

ROGUE COMMUNITY COLLEGE  
 PERS FUND  
 SUMMARY OF REVENUE AND EXPENDITURES  
 2012/13 ADOPTED BUDGET

| 09/10<br>ACTUAL     | 10/11<br>ACTUAL     | 11/12<br>ADOPTED    | 11/12<br>CURRENT    |                          | PROPOSED<br>TOTAL   | APPROVED<br>TOTAL   | ADOPTED<br>TOTAL    |
|---------------------|---------------------|---------------------|---------------------|--------------------------|---------------------|---------------------|---------------------|
| \$ 2,144,900        | \$ 2,645,279        | \$ 1,445,069        | \$ 1,445,069        | OTHER REVENUE SOURCES    | \$ 1,462,523        | \$ 1,462,523        | \$ 1,473,421        |
| 161,439             | 0                   | 0                   | 0                   | TRANSFERS IN             | 0                   | 0                   | 0                   |
| 1,256,748           | 2,316,632           | 3,179,384           | 3,179,384           | BEGINNING FUND BALANCE   | 3,765,954           | 3,765,954           | 3,765,954           |
| <u>\$ 3,563,087</u> | <u>\$ 4,961,911</u> | <u>\$ 4,624,453</u> | <u>\$ 4,624,453</u> | TOTAL REVENUE            | <u>\$ 5,228,477</u> | <u>\$ 5,228,477</u> | <u>\$ 5,239,375</u> |
|                     |                     |                     |                     |                          |                     |                     |                     |
| \$ 15,126           | \$ 21,001           | \$ 20,921           | \$ 20,921           | COLLEGE SUPPORT SERVICES | \$ 76,463           | \$ 76,463           | \$ 76,463           |
| 1,231,329           | 1,284,257           | 1,334,168           | 1,334,168           | TRANSFERS OUT            | 1,386,060           | 1,386,060           | 1,386,060           |
| 0                   | 0                   | 3,269,364           | 3,269,364           | CONTINGENCIES            | 3,765,954           | 3,765,954           | 3,776,852           |
| <u>\$ 1,246,455</u> | <u>\$ 1,305,258</u> | <u>\$ 4,624,453</u> | <u>\$ 4,624,453</u> | TOTAL EXPENDITURES       | <u>\$ 5,228,477</u> | <u>\$ 5,228,477</u> | <u>\$ 5,239,375</u> |

## SELF-SUPPORT FUND

The Self-Support Fund accounts for the self-support instructional activities of the College. The principle revenue is tuition and fees.

ROGUE COMMUNITY COLLEGE  
 SELF-SUPPORT FUND  
 SUMMARY OF REVENUE AND EXPENDITURES  
 2012/13 ADOPTED BUDGET

| 09/10<br>ACTUAL     | 10/11<br>ACTUAL     | 11/12<br>ADOPTED    | 11/12<br>CURRENT    |                          | PROPOSED<br>TOTAL   | APPROVED<br>TOTAL   | ADOPTED<br>TOTAL    |
|---------------------|---------------------|---------------------|---------------------|--------------------------|---------------------|---------------------|---------------------|
| \$ 87,780           | \$ 82,320           | \$ 105,000          | \$ 105,000          | STATE SOURCES            | \$ 84,000           | \$ 84,000           | \$ 84,000           |
| 4,430               | 0                   | 0                   | 0                   | LOCAL SOURCES            | 0                   | 0                   | 0                   |
| 1,276,272           | 1,297,577           | 1,290,026           | 1,290,756           | TUITION AND FEES         | 1,436,140           | 1,436,140           | 1,436,140           |
| 28,102              | 15,826              | 1,409,529           | 1,408,799           | OTHER REVENUE SOURCES    | 1,231,062           | 1,231,062           | 1,231,062           |
| 3,426               | 174,102             | 3,500               | 3,500               | TRANSFERS IN             | 3,500               | 3,500               | 3,500               |
| 160,681             | 235,582             | 0                   | 0                   | BEGINNING FUND BALANCE   | 45,298              | 45,298              | 45,298              |
| <u>\$ 1,560,693</u> | <u>\$ 1,805,408</u> | <u>\$ 2,808,055</u> | <u>\$ 2,808,055</u> | TOTAL REVENUE            | <u>\$ 2,800,000</u> | <u>\$ 2,800,000</u> | <u>\$ 2,800,000</u> |
|                     |                     |                     |                     |                          |                     |                     |                     |
| \$ 774,656          | \$ 896,414          | \$ 1,774,647        | \$ 1,774,647        | INSTRUCTION              | \$ 1,704,715        | \$ 1,704,715        | \$ 1,682,692        |
| 534,204             | 642,455             | 823,442             | 823,442             | INSTRUCTIONAL SUPPORT    | 725,162             | 725,162             | 773,513             |
| 16,250              | 19,554              | 32,000              | 32,000              | STUDENT SERVICES         | 90,123              | 90,123              | 63,795              |
| 0                   | 0                   | 36,473              | 36,473              | COLLEGE SUPPORT SERVICES | 0                   | 0                   | 0                   |
| 0                   | 0                   | 141,493             | 141,493             | CONTINGENCIES            | 280,000             | 280,000             | 280,000             |
| <u>\$ 1,325,110</u> | <u>\$ 1,558,424</u> | <u>\$ 2,808,055</u> | <u>\$ 2,808,055</u> | TOTAL EXPENDITURES       | <u>\$ 2,800,000</u> | <u>\$ 2,800,000</u> | <u>\$ 2,800,000</u> |

## STABILITY RESERVE FUND

The Stability Reserve Fund accounts for the funds set aside by the RCC Board of Education to be used in times of unexpected shortfall or budget deficit. The principle revenue is transfers from the General Fund.



ROGUE COMMUNITY COLLEGE  
 STABILITY RESERVE FUND  
 SUMMARY OF REVENUE AND EXPENDITURES  
 2012/13 ADOPTED BUDGET

| 09/10<br>ACTUAL | 10/11<br>ACTUAL   | 11/12<br>ADOPTED    | 11/12<br>CURRENT    |                        | PROPOSED<br>TOTAL   | APPROVED<br>TOTAL   | ADOPTED<br>TOTAL    |
|-----------------|-------------------|---------------------|---------------------|------------------------|---------------------|---------------------|---------------------|
| \$ 0            | \$ 540,526        | \$ 540,526          | \$ 540,526          | TRANSFERS IN           | \$ 540,000          | \$ 540,000          | \$ 540,000          |
| 0               | 0                 | 540,526             | 540,526             | BEGINNING FUND BALANCE | 1,081,052           | 1,081,052           | 1,081,052           |
| <u>\$ 0</u>     | <u>\$ 540,526</u> | <u>\$ 1,081,052</u> | <u>\$ 1,081,052</u> | TOTAL REVENUE          | <u>\$ 1,621,052</u> | <u>\$ 1,621,052</u> | <u>\$ 1,621,052</u> |
|                 |                   |                     |                     |                        |                     |                     |                     |
| \$ 0            | \$ 0              | \$ 1,081,052        | \$ 1,081,052        | CONTINGENCIES          | \$ 1,621,052        | \$ 1,621,052        | \$ 1,621,052        |
| <u>\$ 0</u>     | <u>\$ 0</u>       | <u>\$ 1,081,052</u> | <u>\$ 1,081,052</u> | TOTAL EXPENDITURES     | <u>\$ 1,621,052</u> | <u>\$ 1,621,052</u> | <u>\$ 1,621,052</u> |

## TECHNOLOGY AND EQUIPMENT FUND

The Technology and Equipment Fund is designated for the replacement of the College's equipment and for distance delivery. The principle revenues are the \$4 per credit and the \$4 per non-credit course technology fee, the distance education fee, host provider service fees and transfers in from the General Fund and College Services Fund. The principle expenditures are upgrades/replacements for equipment and distance delivery services.

ROGUE COMMUNITY COLLEGE  
 TECHNOLOGY AND EQUIPMENT FUND  
 SUMMARY OF REVENUE AND EXPENDITURES  
 2012/13 ADOPTED BUDGET

| 09/10<br>ACTUAL     | 10/11<br>ACTUAL     | 11/12<br>ADOPTED    | 11/12<br>CURRENT    |                                  | PROPOSED<br>TOTAL   | APPROVED<br>TOTAL   | ADOPTED<br>TOTAL    |
|---------------------|---------------------|---------------------|---------------------|----------------------------------|---------------------|---------------------|---------------------|
| \$ 113              | \$ 342              | \$ 200              | \$ 200              | STATE SOURCES                    | \$ 200              | \$ 200              | \$ 200              |
| 936,880             | 1,173,555           | 1,129,115           | 1,129,115           | TUITION AND FEES                 | 1,144,116           | 1,144,116           | 1,144,116           |
| 0                   | 0                   | 500,000             | 476,881             | OTHER REVENUE SOURCES            | 150,000             | 150,000             | 150,000             |
| 35,000              | 32,500              | 32,500              | 39,423              | TRANSFERS IN                     | 47,850              | 47,850              | 47,850              |
| 449,056             | 750,500             | 1,445,194           | 1,461,390           | BEGINNING FUND BALANCE           | 1,387,316           | 1,387,316           | 1,387,316           |
| <u>\$ 1,421,050</u> | <u>\$ 1,956,897</u> | <u>\$ 3,107,009</u> | <u>\$ 3,107,009</u> | TOTAL REVENUE                    | <u>\$ 2,729,482</u> | <u>\$ 2,729,482</u> | <u>\$ 2,729,482</u> |
|                     |                     |                     |                     |                                  |                     |                     |                     |
| \$ 0                | \$ 66,479           | \$ 78,604           | \$ 357,441          | INSTRUCTION                      | \$ 70,350           | \$ 70,350           | \$ 70,350           |
| 247,519             | 339,077             | 1,162,104           | 1,060,978           | INSTRUCTIONAL SUPPORT            | 950,328             | 950,328             | 950,512             |
| 0                   | 480                 | 15,000              | 18,380              | STUDENT SERVICES                 | 119,500             | 119,500             | 119,500             |
| 416,730             | 74,841              | 940,238             | 994,189             | COLLEGE SUPPORT SERVICES         | 506,889             | 506,889             | 506,889             |
| 6,300               | 14,628              | 35,783              | 21,155              | PLANT OPERATIONS AND MAINTENANCE | 29,200              | 29,200              | 29,200              |
| 0                   | 0                   | 300,000             | 300,000             | TRANSFERS OUT                    | 725,000             | 725,000             | 725,000             |
| 0                   | 0                   | 575,280             | 354,866             | CONTINGENCIES                    | 328,215             | 328,215             | 328,031             |
| <u>\$ 670,550</u>   | <u>\$ 495,506</u>   | <u>\$ 3,107,009</u> | <u>\$ 3,107,009</u> | TOTAL EXPENDITURES               | <u>\$ 2,729,482</u> | <u>\$ 2,729,482</u> | <u>\$ 2,729,482</u> |

## UNEMPLOYMENT RESERVE FUND

The Unemployment Reserve Fund accounts for the payments to the Oregon Employment Division for unemployment benefits paid to terminated employees. Principle revenues are the unemployment expense charged to other funds and investment earnings.

ROGUE COMMUNITY COLLEGE  
 UNEMPLOYMENT RESERVE FUND  
 SUMMARY OF REVENUE AND EXPENDITURES  
 2012/13 ADOPTED BUDGET

| 09/10<br>ACTUAL   | 10/11<br>ACTUAL   | 11/12<br>ADOPTED  | 11/12<br>CURRENT  |                          | PROPOSED<br>TOTAL | APPROVED<br>TOTAL | ADOPTED<br>TOTAL  |
|-------------------|-------------------|-------------------|-------------------|--------------------------|-------------------|-------------------|-------------------|
| \$ 11,058         | \$ 120,430        | \$ 216,017        | \$ 246,323        | OTHER REVENUE SOURCES    | \$ 116,729        | \$ 116,729        | \$ 116,752        |
| 50,000            | 0                 | 0                 | 0                 | TRANSFERS IN             | 0                 | 0                 | 0                 |
| 479,148           | 425,370           | 500,000           | 469,694           | BEGINNING FUND BALANCE   | 500,000           | 500,000           | 500,000           |
| <u>\$ 540,207</u> | <u>\$ 545,800</u> | <u>\$ 716,017</u> | <u>\$ 716,017</u> | TOTAL REVENUE            | <u>\$ 616,729</u> | <u>\$ 616,729</u> | <u>\$ 616,752</u> |
|                   |                   |                   |                   |                          |                   |                   |                   |
| \$ 114,836        | \$ 73,031         | \$ 216,017        | \$ 281,382        | COLLEGE SUPPORT SERVICES | \$ 216,729        | \$ 216,729        | \$ 216,752        |
| 0                 | 0                 | 500,000           | 434,635           | CONTINGENCIES            | 400,000           | 400,000           | 400,000           |
| <u>\$ 114,836</u> | <u>\$ 73,031</u>  | <u>\$ 716,017</u> | <u>\$ 716,017</u> | TOTAL EXPENDITURES       | <u>\$ 616,729</u> | <u>\$ 616,729</u> | <u>\$ 616,752</u> |

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## PROPRIETARY FUND TYPE

Proprietary Funds are 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 the College's bookstore. Principle revenue from this fund is book sales.



ROGUE COMMUNITY COLLEGE  
 AUXILIARY SERVICES FUND  
 SUMMARY OF REVENUE AND EXPENDITURES  
 2012/13 ADOPTED BUDGET

| 09/10<br>ACTUAL     | 10/11<br>ACTUAL     | 11/12<br>ADOPTED    | 11/12<br>CURRENT    |                                       | PROPOSED<br>TOTAL   | APPROVED<br>TOTAL   | ADOPTED<br>TOTAL    |
|---------------------|---------------------|---------------------|---------------------|---------------------------------------|---------------------|---------------------|---------------------|
| \$ 3,268,776        | \$ 3,494,667        | \$ 3,537,800        | \$ 3,537,800        | SALES                                 | \$ 3,577,011        | \$ 3,577,011        | \$ 3,577,011        |
| 12,567              | 10,957              | 11,250              | 11,250              | OTHER INCOME                          | 13,250              | 13,250              | 13,250              |
| 840,604             | 1,167,953           | 840,605             | 840,605             | BEGINNING FUND BALANCE                | 830,106             | 830,106             | 830,106             |
| <u>\$ 4,121,948</u> | <u>\$ 4,673,578</u> | <u>\$ 4,389,655</u> | <u>\$ 4,389,655</u> | TOTAL REVENUE                         | <u>\$ 4,420,367</u> | <u>\$ 4,420,367</u> | <u>\$ 4,420,367</u> |
|                     |                     |                     |                     |                                       |                     |                     |                     |
| \$ 2,953,994        | \$ 3,136,134        | \$ 3,771,818        | \$ 3,772,476        | STUDENT SERVICES                      | \$ 3,812,069        | \$ 3,812,069        | \$ 3,812,091        |
| 0                   | 0                   | 0                   | 0                   | PLANT OPERATIONS AND MAINTENANCE      | 25,000              | 25,000              | 25,000              |
| 0                   | 0                   | 0                   | 0                   | FACILITIES ACQUISITION & CONSTRUCTION | 75,000              | 75,000              | 75,000              |
| 0                   | 10,000              | 85,000              | 85,000              | TRANSFERS OUT                         | 85,000              | 85,000              | 85,000              |
| 0                   | 0                   | 532,837             | 532,179             | CONTINGENCIES                         | 423,298             | 423,298             | 423,276             |
| <u>\$ 2,953,994</u> | <u>\$ 3,146,134</u> | <u>\$ 4,389,655</u> | <u>\$ 4,389,655</u> | TOTAL EXPENDITURES                    | <u>\$ 4,420,367</u> | <u>\$ 4,420,367</u> | <u>\$ 4,420,367</u> |

## OTHER AUXILIARY SERVICES FUND

The Other Auxiliary Services Fund accounts for the operation of College owned ATM machines, Art, Auto Artist, Diesel Technology, Disability Services, Early Childhood Education Facility, Facility Rental, Friends of the Library, Gallery Projects, HPER, Illinois Valley Business Entrepreneurial Center Facility, Massage, Math, Music Ensembles, Pay Phones, RogueNet intergovernmental agreements, Science, Testing Center, Theater, and Welding.

ROGUE COMMUNITY COLLEGE  
 OTHER AUXILIARY SERVICES FUND  
 SUMMARY OF REVENUE AND EXPENDITURES  
 2012/13 ADOPTED BUDGET

| 09/10<br>ACTUAL   | 10/11<br>ACTUAL     | 11/12<br>ADOPTED    | 11/12<br>CURRENT    |                                  | PROPOSED<br>TOTAL   | APPROVED<br>TOTAL   | ADOPTED<br>TOTAL    |
|-------------------|---------------------|---------------------|---------------------|----------------------------------|---------------------|---------------------|---------------------|
| \$ 428,411        | \$ 524,839          | \$ 700,550          | \$ 706,130          | OTHER INCOME                     | \$ 646,820          | \$ 646,820          | \$ 646,820          |
| 0                 | 77,954              | 77,250              | 77,250              | TRANSFERS IN                     | 79,568              | 79,568              | 79,568              |
| 405,294           | 498,857             | 532,744             | 527,164             | BEGINNING FUND BALANCE           | 524,496             | 524,496             | 524,496             |
| <u>\$ 833,705</u> | <u>\$ 1,101,651</u> | <u>\$ 1,310,544</u> | <u>\$ 1,310,544</u> | TOTAL REVENUE                    | <u>\$ 1,250,884</u> | <u>\$ 1,250,884</u> | <u>\$ 1,250,884</u> |
|                   |                     |                     |                     |                                  |                     |                     |                     |
| \$ 15,230         | \$ 35,485           | \$ 57,100           | \$ 57,100           | STUDENT SERVICES                 | \$ 53,230           | \$ 53,230           | \$ 53,230           |
| 274,946           | 479,069             | 625,955             | 712,933             | COMMUNITY SERVICES               | 629,683             | 629,683             | 628,912             |
| 7,474             | 20,472              | 54,332              | 54,332              | COLLEGE SUPPORT SERVICES         | 66,135              | 66,135              | 66,139              |
| 37,197            | 39,463              | 64,115              | 63,932              | PLANT OPERATIONS AND MAINTENANCE | 59,143              | 59,143              | 59,169              |
| 0                 | 0                   | 509,042             | 422,247             | CONTINGENCIES                    | 442,693             | 442,693             | 443,434             |
| <u>\$ 334,848</u> | <u>\$ 574,490</u>   | <u>\$ 1,310,544</u> | <u>\$ 1,310,544</u> | TOTAL EXPENDITURES               | <u>\$ 1,250,884</u> | <u>\$ 1,250,884</u> | <u>\$ 1,250,884</u> |

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## FIDUCIARY FUND TYPE

The Fiduciary Fund accounts for assets received and held by the College in a fiduciary capacity or as a trustee for other governments or other funds. Disbursements from this fund are made in accordance with the trust agreement or applicable legislative enactment and by local board resolution.

## AGENCY FUND (Externally Restricted)

The Agency Fund is custodial in nature (assets = liabilities) and does not involve measurement of results of operations. Currently the Rogue Community College Foundation and the Oregon Council of Student Services Administration are the agencies represented in the Agency Fund.

ROGUE COMMUNITY COLLEGE  
 AGENCY FUND  
 SUMMARY OF REVENUE AND EXPENDITURES  
 2012/13 ADOPTED BUDGET

| 09/10<br>ACTUAL | 10/11<br>ACTUAL | 11/12<br>ADOPTED | 11/12<br>CURRENT |                                  | PROPOSED<br>TOTAL | APPROVED<br>TOTAL | ADOPTED<br>TOTAL |
|-----------------|-----------------|------------------|------------------|----------------------------------|-------------------|-------------------|------------------|
| \$ 145,387      | \$ 110,193      | \$ 120,000       | \$ 195,000       | OTHER REVENUE SOURCES            | \$ 230,000        | \$ 230,000        | \$ 230,000       |
| \$ 145,387      | \$ 110,193      | \$ 120,000       | \$ 195,000       | TOTAL REVENUE                    | \$ 230,000        | \$ 230,000        | \$ 230,000       |
|                 |                 |                  |                  |                                  |                   |                   |                  |
| \$ 0            | \$ 0            | \$ 0             | \$ 70,000        | STUDENT SERVICES                 | \$ 30,000         | \$ 30,000         | \$ 30,000        |
| 145,387         | 106,131         | 119,651          | 119,651          | COLLEGE SUPPORT SERVICES         | 194,511           | 194,511           | 194,278          |
| 0               | 0               | 0                | 5,000            | PLANT OPERATIONS AND MAINTENANCE | 0                 | 0                 | 0                |
| 0               | 0               | 349              | 349              | CONTINGENCIES                    | 5,489             | 5,489             | 5,722            |
| \$ 145,387      | \$ 106,131      | \$ 120,000       | \$ 195,000       | TOTAL EXPENDITURES               | \$ 230,000        | \$ 230,000        | \$ 230,000       |

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ROGUE COMMUNITY COLLEGE  
BUDGET ASSUMPTIONS  
FOR THE FISCAL YEAR 2012-13

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General Fund Revenue Assumptions:

- State Operations are based upon the Community College Support Funding level of \$395.5 million
- Property Taxes reflect a 1.0% increase based on information from the State
- Tuition and Fees
  1. Assumes an enrollment decrease of 4% from 2011-12
  2. \$2/credit increase for 2012-13
- Transfers In increase from the Technology & Equipment Fund to reflect a partial spending furlough for 2012-13

General Fund Expenditure Assumptions:

- Classified and Exempt salaries are based on contract
- Faculty salary schedule adjusted to state average plus one (1) step if applicable, less three (3) furlough days
- PT Faculty decrease of 2% from 2011-12 current budget
- 6% increase for health insurance
- PERS rate approximately 7.79%
- Fixed District costs projected
- Transfers out increase 7.41% over 2011-12 original budget
- Overall departmental Materials & Services and Capital increase is 0% from the 2011-12 current budget as of December 2011

For questions about Rogue Community College's 2012-13 budget please contact:

Curtis Sommerfeld, Interim Vice President of College Services  
Chief Information Officer  
Phone: (541) 956-7238  
Email: [curt@roguecc.edu](mailto:curt@roguecc.edu)

Lisa Stanton, CPA, Interim Chief Financial Officer  
Budget Officer  
Phone: (541) 956-7024  
Email: [lstanton@roguecc.edu](mailto:lstanton@roguecc.edu)

ROGUE COMMUNITY COLLEGE  
 TRANSFER SCHEDULE  
 TRANSFERS IN  
 2012/13 ADOPTED BUDGET

|                    | GF                    | SRF                  | CIMF                 | DSF                   | SSF                | ICF                  | TEF                 | HECF                 | OTHEAUX             | TOTAL                 |
|--------------------|-----------------------|----------------------|----------------------|-----------------------|--------------------|----------------------|---------------------|----------------------|---------------------|-----------------------|
| FROM GF            | 0                     | ( 540,000)           | 0                    | ( 100,000)            | ( 3,500)           | ( 118,532)           | ( 32,850)           | ( 379,105)           | ( 79,568)           | (1,253,555)           |
| FROM PF            | 0                     | 0                    | 0                    | (1,386,060)           | 0                  | 0                    | 0                   | 0                    | 0                   | (1,386,060)           |
| FROM TEF           | ( 725,000)            | 0                    | 0                    | 0                     | 0                  | 0                    | 0                   | 0                    | 0                   | ( 725,000)            |
| FROM CSF           | ( 901,424)            | 0                    | ( 605,000)           | ( 164,746)            | 0                  | 0                    | ( 15,000)           | 0                    | 0                   | (1,686,170)           |
| FROM FAF           | ( 35,000)             | 0                    | 0                    | 0                     | 0                  | 0                    | 0                   | 0                    | 0                   | ( 35,000)             |
| FROM ASF           | ( 75,000)             | 0                    | 0                    | 0                     | 0                  | ( 10,000)            | 0                   | 0                    | 0                   | ( 85,000)             |
| FROM INTRAFUND     | 0                     | 0                    | 0                    | 0                     | 0                  | ( 5,500)             | 0                   | 0                    | 0                   | ( 5,500)              |
| TOTAL TRANSFERS IN | <u>\$ (1,736,424)</u> | <u>\$ ( 540,000)</u> | <u>\$ ( 605,000)</u> | <u>\$ (1,650,806)</u> | <u>\$ ( 3,500)</u> | <u>\$ ( 134,032)</u> | <u>\$ ( 47,850)</u> | <u>\$ ( 379,105)</u> | <u>\$ ( 79,568)</u> | <u>\$ (5,176,285)</u> |

Fund Key:

|      |  |
|------|--|
| ASF  | AUXILIARY SERVICES FUND                |
| CGF  | CONTRACT AND GRANT FUND                |
| CIMF | CAPITAL IMPROVEMENT (MAINTENANCE) FUND |
| CSF  | COLLEGE SERVICES FUND                  |
| DSF  | DEBT SERVICE FUND                      |
| FAF  | FINANCIAL AID FUND                     |
| GF   | GENERAL FUND                           |
| HECF | HIGHER EDUCATION CENTER FUND           |
| ICF  | INTRA-COLLEGE FUND                     |
| PF   | PERS FUND                              |
| SRF  | STABILITY RESERVE FUND                 |
| SSF  | SELF-SUPPORT FUND                      |
| TEF  | TECHNOLOGY AND EQUIPMENT FUND          |
| URF  | UNEMPLOYMENT RESERVE FUND              |

ROGUE COMMUNITY COLLEGE  
 TRANSFER SCHEDULE  
 TRANSFERS OUT  
 2012/13 ADOPTED BUDGET

|                            | GF                  | PF                  | ICF             | TEF               | CSF                 | FAF              | ASF              | TOTAL               |
|----------------------------|---------------------|---------------------|-----------------|-------------------|---------------------|------------------|------------------|---------------------|
| TO GF                      | 0                   | 0                   | 0               | 725,000           | 901,424             | 35,000           | 75,000           | 1,736,424           |
| TO SRF                     | 540,000             | 0                   | 0               | 0                 | 0                   | 0                | 0                | 540,000             |
| TO CIMF                    | 0                   | 0                   | 0               | 0                 | 605,000             | 0                | 0                | 605,000             |
| TO DSF                     | 100,000             | 1,386,060           | 0               | 0                 | 164,746             | 0                | 0                | 1,650,806           |
| TO SSF                     | 3,500               | 0                   | 0               | 0                 | 0                   | 0                | 0                | 3,500               |
| TO ICF                     | 118,532             | 0                   | 0               | 0                 | 0                   | 0                | 10,000           | 128,532             |
| TO TEF                     | 32,850              | 0                   | 0               | 0                 | 15,000              | 0                | 0                | 47,850              |
| TO HECF                    | 379,105             | 0                   | 0               | 0                 | 0                   | 0                | 0                | 379,105             |
| TO OASF                    | 79,568              | 0                   | 0               | 0                 | 0                   | 0                | 0                | 79,568              |
| TO INTRAFUND               | 0                   | 0                   | 5,500           | 0                 | 0                   | 0                | 0                | 5,500               |
| <b>TOTAL TRANSFERS OUT</b> | <b>\$ 1,253,555</b> | <b>\$ 1,386,060</b> | <b>\$ 5,500</b> | <b>\$ 725,000</b> | <b>\$ 1,686,170</b> | <b>\$ 35,000</b> | <b>\$ 85,000</b> | <b>\$ 5,176,285</b> |

Fund Key:

|      |  |
|------|--|
| ASF  | AUXILIARY SERVICES FUND                |
| CGF  | CONTRACT AND GRANT FUND                |
| CIMF | CAPITAL IMPROVEMENT (MAINTENANCE) FUND |
| CSF  | COLLEGE SERVICES FUND                  |
| DSF  | DEBT SERVICE FUND                      |
| FAF  | FINANCIAL AID FUND                     |
| GF   | GENERAL FUND                           |
| HECF | HIGHER EDUCATION CENTER FUND           |
| ICF  | INTRA-COLLEGE FUND                     |
| PF   | PERS FUND                              |
| SRF  | STABILITY RESERVE FUND                 |
| SSF  | SELF-SUPPORT FUND                      |
| TEF  | TECHNOLOGY AND EQUIPMENT FUND          |
| URF  | UNEMPLOYMENT RESERVE FUND              |

Grants Pass  
**Daily Courier**

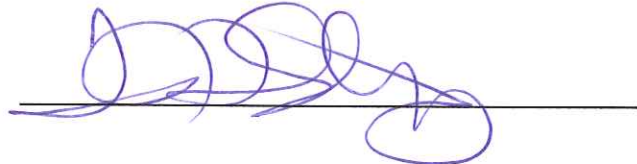
P.O. Box 1468, 409 S.E. 7th Street • Grants Pass, Oregon 97528

**AFFIDAVIT OF PUBLICATION**

State of Oregon            )  
County of Josephine    )   ss.

I, Tamara Stuebing, being first duly sworn, depose and say that I am the 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:

**April 3, 2012.**



Subscribed and sworn to before me this  
third day of April, 2012.



Notary Public of Oregon

My commission expires the thirteenth day of  
April, 2015.

LEGAL NOTICE

**NOTICE OF BUDGET HEARING**

Notice is hereby given that the Rogue Community College Budget Committee will hold a public hearing on the 2012-13 Proposed Budget, April 17, 2012, 3:00 - 4:00 p.m., at the Redwood Campus, 3345 Redwood Highway, Room H-2, Grants Pass, Oregon. The meeting is one at which public comment will be invited; any person may ask questions about and comment on the budget document at that time. The regular Board of Education meeting will begin at 4:00 p.m. This notice is also available at [www.roguecc.edu/Budget/2012-13/Proposed/](http://www.roguecc.edu/Budget/2012-13/Proposed/).

The budget will be available for public inspection electronically at [www.roguecc.edu/Budget/2012-13/Proposed/](http://www.roguecc.edu/Budget/2012-13/Proposed/) or in the Office of Budget and Financial Services during the hours of 9 am to 4 pm Monday-Friday beginning April 18, 2012.

The budget was prepared on a basis of accounting consistent with the basis of accounting used during the preceding year.

No. 00264002 - April 3, 2012



ROGUE COMMUNITY COLLEGE  
LEGAL ADVERTISING  
3345 REDWOOD HWY  
GRANTS PASS

OR 97527

705240

Affidavit of Publication

State Of Oregon  
County of Jackson

I, Natasha Mengershausen, being first duly sworn, depose and say that I am the principal clerk of Medford Mail Tribune, a newspaper of general circulation, as defined by ORS 193.010 and 193.020; printed at Medford in the aforesaid county and state; that the

Notice of budget hearing, a printed copy of which is hereto annexed, was published in the entire issue of said newspaper for 1 successive and consecutive insertion in the following issues April 3, 2012.  
(HERE SET FORTH DATES OF ISSUES)

Subscribed and sworn to before me this 4 day of April, 20 12

Natasha Mengershausen

Shonna L Zimmermann  
NOTARY PUBLIC FOR OREGON

My Commission expires 11 day of November, 20 14

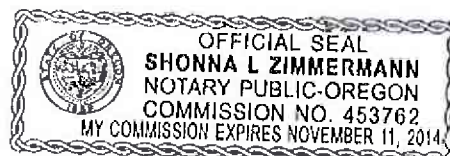
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The budget will be available for public inspection electronically at <http://www.roguecc.edu/Budget/2012-13/Proposed/> or in the Office of Budget and Financial Services during the hours of 9 am to 4 pm Monday-Friday beginning April 18, 2012.

The budget was prepared on a basis of accounting consistent with the basis of accounting used during the preceding year.

April 3, 2012





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.

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**May 1, 2012.**

**LEGAL NOTICE**

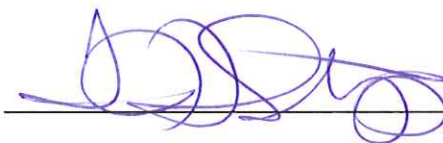
**NOTICE OF  
BUDGET HEARING**

Notice is hereby given that the Rogue Community College Budget Committee will hold a public hearing on the 2012-13 Approved Budget, May 15, 2012, 3:00 - 4:00 p.m., at the Table Rock Campus, 206 Conference Room, located at 7800 Pacific Avenue, White City, Oregon. The meeting is one at which public comment will be invited; any person may ask questions about and comment on the budget document at that time. The regular Board of Education meeting will begin at 4:00 p.m.

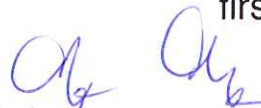
The budget will be available for public inspection electronically at [www.roguecc.edu/budget/2012\\_13/Approved/](http://www.roguecc.edu/budget/2012_13/Approved/) or in the Office of Budget and Financial Services during the hours of 9 am to 4 pm Monday-Friday beginning May 16, 2012.

The budget was prepared on a basis of accounting consistent with the basis of accounting used during the preceding year.

No. 00266142 - May 1, 2012



Subscribed and sworn to before me this  
first day of May, 2012.



Notary Public of Oregon

My commission expires the thirteenth day of  
April, 2015.



ROGUE COMMUNITY COLLEGE  
LEGAL ADVERTISING  
3345 REDWOOD HWY  
GRANTS PASS

705240

OR 97527

Affidavit of Publication

State Of Oregon  
County of Jackson

I, Alex Defallick, being first duly sworn, depose and say that I am the principal clerk of Medford Mail Tribune, a newspaper of general circulation, as defined by ORS 193.010 and 193.020; printed at Medford in the aforesaid county and state; that the

Notice of Budget Hearing, a printed copy of which is hereto annexed, was published in the entire issue of

said newspaper for 1 successive and consecutive insertion

in the following issues May 1, 2012

(HERE SET FORTH DATES OF ISSUES)

Subscribed and sworn to before me this 2 day of May, 2012

Shonna L. Zimmermann  
NOTARY PUBLIC FOR OREGON

**Notice of Budget Hearing**

Notice is hereby given that the Rogue Community College Budget Committee will hold a public hearing on the 2012-13 Approved Budget, May 15, 2012, 3:00 - 4:00 p.m., at the Table Rock Campus, 206 Conference Room, located at 7800 Pacific Avenue, White City, Oregon. The meeting is one at which public comment will be invited; any person may ask questions about and comment on the budget document at that time. The regular Board of Education meeting will begin at 4:00 p.m.

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The budget was prepared on a basis of accounting consistent with the basis of accounting used during the preceding year.

My Commission expires 11 day of November, 2014



Grants Pass  
**Daily Courier**

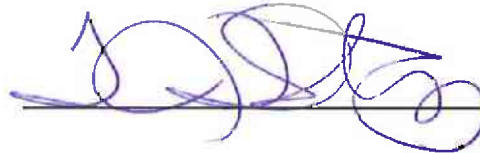
P.O. Box 1468, 409 S.E. 7th Street • Grants Pass, Oregon 97528

## AFFIDAVIT OF PUBLICATION

State of Oregon        )  
County of Josephine    )   ss.

I, Tamara Stuebing, being first duly sworn, depose and say that I am the 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 5, 2012.**



Subscribed and sworn to before me this  
fifth day of June, 2012.



Notary Public of Oregon

269287



My commission expires the thirteenth day of  
April, 2015.





# LEGAL NOTICE

## FORM CC1

## NOTICE OF BUDGET HEARING

A public meeting of the Rogue Community College Board of Education will be held on June 19, 2012 at 4:00 p.m. at the Riverside Campus, Higher Education Center, Room 127/129 located at 101 S. Bartlett St., Medford, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2012 as approved by the Rogue Community College District Budget Committee. A summary of the budget is presented

below. A copy of the budget may be inspected or obtained online at <http://www.roguecc.edu/Budget> or at the Office of Budget and Financial Services, 3345 Redwood Hwy., Grants Pass, Oregon after June 19, 2012 between the hours of 9 a.m. and 4 p.m. This Budget is for an annual budget period. This budget was prepared on a basis of accounting used during the preceding year.

Contact: Natalie Herklotz

Telephone: 541-956-7019

Email: [nherklotz@roguecc.edu](mailto:nherklotz@roguecc.edu)

| FINANCIAL SUMMARY - RESOURCES                              |                                    |                                     |                                      |
|--|------------------------------------|-------------------------------------|--------------------------------------|
| TOTAL OF ALL FUNDS   | Actual Amount<br>Last Year 2010-11 | Adopted Budget<br>This Year 2011-12 | Approved Budget<br>Next Year 2012-13 |
| Beginning Fund Balance                                     | \$14,042,218                       | \$13,279,555                        | \$15,570,804                         |
| Current Year Property Taxes, other than Local Option Taxes | \$12,718,416                       | \$12,759,155                        | \$12,780,640                         |
| Tuition and Fees   | \$20,891,473                       | \$23,634,144                        | \$23,246,286                         |
| Other Revenue from Local Sources                           | \$737,756                          | \$959,395                           | \$823,000                            |
| Revenue from State Sources                                 | \$8,917,531                        | \$11,046,522                        | \$9,700,540                          |
| Revenue from Federal Sources                               | \$32,144,694                       | \$36,066,391                        | \$40,170,539                         |
| Interfund Transfers  | \$2,955,006                        | \$4,144,394                         | \$5,369,223                          |
| All Other Budget Resources                                 | \$4,003,088                        | \$10,780,136                        | \$8,725,874                          |
| <b>Total Resources</b>                                     | <b>\$96,410,182</b>                | <b>\$112,669,692</b>                | <b>\$116,386,906</b>                 |

| FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION |                     |                      |                      |
|---|---------------------|----------------------|----------------------|
| Personnel Services  | \$31,507,906        | \$33,447,011         | \$33,053,109         |
| Materials & Services                                      | \$11,264,433        | \$18,806,546         | \$17,296,267         |
| Capital Outlay  | \$1,099,700         | \$1,667,669          | \$1,004,955          |
| Debt Service  | \$3,231,794         | \$3,382,395          | \$3,453,631          |
| Interfund Transfers                                       | \$2,955,007         | \$4,144,394          | \$5,369,223          |
| Operating Contingency                                     | \$0                 | \$11,296,677         | \$12,784,721         |
| All Other Expenditures                                    | \$30,676,683        | \$39,925,000         | \$43,425,000         |
| <b>Total Requirements</b>                                 | <b>\$80,735,523</b> | <b>\$112,669,692</b> | <b>\$116,386,906</b> |

| FINANCIAL SUMMARY—REQUIREMENTS AND FULL TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION |                     |                      |                      |
|---|---------------------|----------------------|----------------------|
| Instruction   | \$17,343,815        | \$19,686,997         | \$18,476,577         |
| FTE for budgeted positions  | 108.06              | 107.95               | 101.63               |
| Instructional Support   | \$4,727,943         | \$6,320,299          | \$6,282,994          |
| FTE   | 52.17               | 53.08                | 53.80                |
| Student Services other than Student Loans and Financial Aid                         | \$8,897,211         | \$11,206,124         | \$10,869,784         |
| FTE   | 71.45               | 72.56                | 72.55                |
| Student Loans and Financial Aid   | \$30,833,096        | \$40,070,000         | \$43,570,000         |
| FTE   | 0                   | 0                    | 0                    |
| Community Services  | \$639,249           | \$925,591            | \$860,709            |
| FTE   | 8.55                | 7.65                 | 8.42                 |
| College Support Services (other than Facility Acq & Const)                          | \$9,255,965         | \$13,491,107         | \$13,407,116         |
| FTE   | 80.30               | 80.45                | 76.51                |
| Facility Acquisition & Construction   | \$2,851,443         | \$2,146,108          | \$1,312,151          |
| FTE   | 0.04                | 0                    | 0                    |
| Interfund Transfers   | \$2,955,007         | \$4,144,394          | \$5,369,223          |
| Debt Service  | \$3,231,794         | \$3,382,395          | \$3,453,631          |
| Operating Contingency   | \$0                 | \$11,296,677         | \$12,784,721         |
| <b>Total Requirements</b>   | <b>\$80,735,523</b> | <b>\$112,669,692</b> | <b>\$116,386,906</b> |
| <b>Total FTE</b>  | <b>320.58</b>       | <b>321.69</b>        | <b>312.92</b>        |

### STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING

- State Operations are based upon the Community College Support Funding level of \$395.5 million
- Property Taxes reflect a 1.0% Increase based on Information from the State
- Tuition and Fees: Assumes an enrollment decrease of 4% from 2011-12; \$2/credit Increase for 2012-13
- Transfers In increase from the Technology & Equipment Fund to reflect a partial spending furlough for 2012-13
- Personnel Increases reflect bargaining discussions at the time of document preparation
- PT Faculty decrease of 2% from 2011-12 current budget
- 6% contractual Increase for health insurance
- PERS rate approximately 7.79%
- Fixed District costs projected
- Transfers out increase 7.41% over 2011-12 original budget

| PROPERTY TAX LEVIES                                   |                |                |                |
|---|----------------|----------------|----------------|
|   | Rate or Amount | Rate or Amount | Rate or Amount |
| Permanent Rate Levy (Rate Limit \$0.5128 per \$1,000) | \$0.5128       | \$0.5128       | \$0.5128       |
| Levy For General Obligation Bonds                     | \$1,938,022    | \$1,753,567    | \$1,806,036    |

| STATEMENT OF INDEBTEDNESS |  |   |
|---------------------------|--|---|
| LONG TERM DEBT            | Estimated Debt Outstanding<br>July 1, 2012 | Estimated Debt Authorized, But Not Incurred<br>July 1, 2012 |
| General Obligation Bonds  | \$20,200,000                               | \$0   |
| Other Bonds               | \$19,410,000                               | \$0   |
| Other Borrowings          | \$488,995                                  | \$0   |
| <b>Total</b>              | <b>\$40,098,995</b>                        | <b>\$0</b>  |

No. 00269287 - June 5, 2012



ROGUE COMMUNITY COLLEGE  
LEGAL ADVERTISING  
3345 REDWOOD HWY  
GRANTS PASS

OR 97527

705240

Affidavit of Publication

State Of Oregon  
County of Jackson

I, Natasha Mengershausen, being first duly sworn, depose and say that I am the principal clerk of Medford Mail Tribune, a newspaper of general circulation, as defined by ORS 193.010 and 193.020; printed at Medford in the aforesaid county and state; that the

Notice of Budget Hearing, a printed copy of which is hereto annexed, was published in the entire issue of said newspaper for 1 successive and consecutive insertion in the following issues June 5, 2012.  
(HERE SET FORTH DATES OF ISSUES)

Subscribed and sworn to before me this 6 day of June, 2012

Shonna L Zimmermann  
NOTARY PUBLIC FOR OREGON

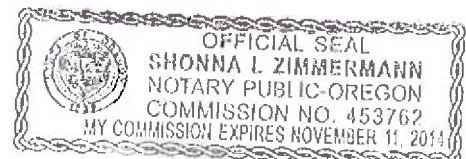
My Commission expires 11 day of November, 2014

**Notice of Budget Hearing**

Notice is hereby given that the Rogue Community College Board of Education will hold a public hearing on the 2012-13 Adopted Budget, June 19, 2012 at 4:00 p.m., at the Riverside Campus, Higher Education Center, Room 127/129 located at 101 S. Bartlett St., Medford, Oregon. The meeting is one at which public comment will be invited; any person may ask questions about and comment on the budget document at that time. The budget and form CC1 will be available for public inspection electronically at [http://www.roguecc.edu/budget/2012\\_13/Adopted/](http://www.roguecc.edu/budget/2012_13/Adopted/) or in the Office of Budget and Financial Services during the hours of 9 am to 4 pm Monday-Friday beginning June 20, 2012.

The budget was prepared on a basis of accounting consistent with the basis of accounting used during the preceding year.

June 5, 2012



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**Adopt 2012/13 Budget**

**Recommendation of the President:** That the Rogue Community College (RCC) Board of Education (Board) approve Resolution B101-11/12 to adopt the 2012/2013 Budget, make applicable appropriations, and levy all taxes as required by said budget.

**Background Information:** In accordance with ORS 294.453, a public hearing was held at 4:00 p.m. on June 19, 2012 at the RCC/Southern Oregon University (SOU) Higher Education Center, Rooms 127 and 129, 101 S. Bartlett St., Medford, Oregon, to receive public testimony on said budget. That testimony being considered, a formal action of the Board must take place to adopt the budget, set appropriations, to determine, make and declare the ad valorem tax levy for each fund, and to categorize the levy as provided in ORS 310.060.

**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. B101-11/12 to adopt the budget for 2012/2013 and file it in the office of the Deputy Clerk; and be it

**Resolved,** that the Board hereby imposes the 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 \$1,806,036 for the Jackson County levy for payment of bonded debt; and that these taxes are hereby imposed and categorized for tax year 2012/2013 upon the assessed value of all taxable property within the district.

|                   | <u>Education</u> | <u>Excluded from Limitation</u> |
|-------------------|------------------|---------------------------------|
| General Fund      | \$0.5128/\$1,000 |                                 |
| Debt Service Fund |                  | \$1,806,036                     |

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; and be it

**Resolved,** that the amounts for the fiscal year beginning July 1, 2012, and for the purposes shown below, are hereby appropriated as follows:

**GENERAL FUND**

|                                  |                     |
|----------------------------------|---------------------|
| Instruction                      | \$15,239,434        |
| Instructional Support            | 3,195,371           |
| Student Services                 | 4,890,382           |
| Community Services               | 181,201             |
| College Support Services         | 6,443,484           |
| Plant Operations and Maintenance | 2,849,745           |
| Transfers Out                    | 1,253,555           |
| Contingencies                    | 2,100,000           |
| <b>TOTAL GENERAL FUND</b>        | <b>\$36,153,172</b> |

**CAPITAL IMPROVEMENT FUND - MAINTENANCE**

|   |                    |
|---|--------------------|
| Plant Operations and Maintenance                    | \$1,113,703        |
| Facilities Acquisition & Construction               | 250,000            |
| Contingencies                                       | 619,613            |
| <b>TOTAL CAPITAL IMPROVEMENT FUND - MAINTENANCE</b> | <b>\$1,983,316</b> |

**CAPITAL IMPROVEMENT FUND – COPS & BONDS**

|  |                  |
|--|------------------|
| Facilities Acquisition & Construction                    | \$601,000        |
| <b>TOTAL CAPITAL IMPROVEMENT FUND – COPS &amp; BONDS</b> | <b>\$601,000</b> |

**CAPITAL IMPROVEMENT FUND – STATE FUNDS**

|   |                  |
|---|------------------|
| Plant Operations and Maintenance                    | \$372,846        |
| Facilities Acquisition & Construction               | 375,151          |
| <b>TOTAL CAPITAL IMPROVEMENT FUND – STATE FUNDS</b> | <b>\$747,997</b> |

**DEBT SERVICE FUND**

|                                       |                    |
|---------------------------------------|--------------------|
| College Support Services              | \$1,650,806        |
| Facilities Acquisition & Construction | 1,802,825          |
| Contingencies                         | 288,450            |
| <b>TOTAL DEBT SERVICE FUND</b>        | <b>\$3,742,081</b> |

**COLLEGE SERVICES FUND**

|                                    |                    |
|------------------------------------|--------------------|
| College Support Services           | \$308,000          |
| Plant Operations and Maintenance   | 145,777            |
| Transfers Out                      | 1,686,170          |
| Contingencies                      | 2,326,277          |
| <b>TOTAL COLLEGE SERVICES FUND</b> | <b>\$4,466,224</b> |

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**CONTRACT AND GRANT FUND**

|                                       |                    |
|---------------------------------------|--------------------|
| Instruction                           | \$1,344,154        |
| Instructional Support                 | 1,248,989          |
| Student Services                      | 1,502,725          |
| Community Services                    | 50,000             |
| College Support Services              | 328,956            |
| Plant Operations and Maintenance      | 50,000             |
| Facilities Acquisition & Construction | 10,000             |
| Contingencies                         | 156,815            |
| <b>TOTAL CONTRACT AND GRANT FUND</b>  | <b>\$4,691,639</b> |

**FINANCIAL AID FUND**

|                                 |                     |
|---------------------------------|---------------------|
| Financial Aid                   | \$43,570,000        |
| Transfers Out                   | 35,000              |
| <b>TOTAL FINANCIAL AID FUND</b> | <b>\$43,605,000</b> |

**HIGHER EDUCATION CENTER FUND**

|   |                  |
|---|------------------|
| Instructional Support                     | \$20,118         |
| College Support Services                  | 167,705          |
| Plant Operations and Maintenance          | 491,459          |
| Facilities Acquisition & Construction     | 1,000            |
| Contingencies                             | 125,146          |
| <b>TOTAL HIGHER EDUCATION CENTER FUND</b> | <b>\$805,428</b> |

**INTRA-COLLEGE FUND**

|                                 |                  |
|---------------------------------|------------------|
| Instructional Support           | \$92,372         |
| Student Services                | 223,017          |
| College Support Services        | 219,459          |
| Transfers Out                   | 5,500            |
| Contingencies                   | 100,000          |
| <b>TOTAL INTRA-COLLEGE FUND</b> | <b>\$640,348</b> |

**PERS FUND**

|                          |                    |
|--------------------------|--------------------|
| College Support Services | \$76,463           |
| Transfers Out            | 1,386,060          |
| Contingencies            | 3,776,852          |
| <b>TOTAL PERS FUND</b>   | <b>\$5,239,375</b> |

**SELF-SUPPORT FUND**

|                                |                    |
|--------------------------------|--------------------|
| Instruction                    | \$1,682,692        |
| Instructional Support          | 773,513            |
| Student Services               | 63,795             |
| Contingencies                  | 280,000            |
| <b>TOTAL SELF-SUPPORT FUND</b> | <b>\$2,800,000</b> |

**STABILITY RESERVE FUND**

|                                     |                    |
|-------------------------------------|--------------------|
| Contingencies                       | \$1,621,052        |
| <b>TOTAL STABILITY RESERVE FUND</b> | <b>\$1,621,052</b> |

**TECHNOLOGY AND EQUIPMENT FUND**

|  |                    |
|--|--------------------|
| Instruction                                | \$70,350           |
| Instructional Support                      | 950,512            |
| Student Services                           | 119,500            |
| College Support Services                   | 506,889            |
| Plant Operations and Maintenance           | 29,200             |
| Transfers Out                              | 725,000            |
| Contingencies                              | 328,031            |
| <b>TOTAL TECHNOLOGY AND EQUIPMENT FUND</b> | <b>\$2,729,482</b> |

**UNEMPLOYMENT RESERVE FUND**

|  |                  |
|--|------------------|
| College Support Services               | \$216,752        |
| Contingencies                          | 400,000          |
| <b>TOTAL UNEMPLOYMENT RESERVE FUND</b> | <b>\$616,752</b> |

**AUXILIARY SERVICES FUND**

|                                       |                    |
|---------------------------------------|--------------------|
| Student Services                      | \$3,812,091        |
| Plant Operations and Maintenance      | 25,000             |
| Facilities Acquisition & Construction | 75,000             |
| Transfers Out                         | 85,000             |
| Contingencies                         | 423,276            |
| <b>TOTAL AUXILIARY SERVICES FUND</b>  | <b>\$4,420,367</b> |


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**OTHER AUXILIARY SERVICES FUND**

|  |                    |
|--|--------------------|
| Student Services                           | \$53,230           |
| Community Services                         | 628,912            |
| College Support Services                   | 66,139             |
| Plant Operations and Maintenance           | 59,169             |
| Contingencies                              | <u>443,434</u>     |
| <b>TOTAL OTHER AUXILIARY SERVICES FUND</b> | <b>\$1,250,884</b> |

*Therefore, be it Further Resolved*, that the Vice President of College Services/CIO (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 2012/2013 Adopted Budget Resolution for Rogue Community College.

Board Action: Approved



Joseph Davis, Chair, RCC Board of Education

Dated: June 19, 2012

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