



Adopted Budget 2019-20

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ROGUE COMMUNITY COLLEGE
TABLE OF CONTENTS
2019/2020 ADOPTED BUDGET

Introduction		Special Revenue Fund Type (continued)	
Budget Message	1	Higher Education Center Fund	
Budget Timeline	5	Summary of Resources and Requirements	45
All Funds Summary	6	Intra-College Fund	
		Summary of Resources and Requirements	47
General Fund	9	PERS Fund	
Summary of Resources and Requirements	11	Summary of Resources and Requirements	49
Requirements by Expenditure Category	14	Self-Support Fund	
		Summary of Resources and Requirements	51
Capital Improvement Fund Type	21	Stability Reserve Fund	
Capital Improvement Fund – Maintenance		Summary of Resources and Requirements	53
Summary of Resources and Requirements	23	Technology and Equipment Fund	
Capital Improvement Fund – COPS & Bonds		Summary of Resources and Requirements	55
Summary of Resources and Requirements	25	Unemployment Fund	
Capital Improvement Fund – State & Local		Summary of Resources and Requirements	57
Summary of Resources and Requirements	27		
		Proprietary Fund Type	59
Debt Service Fund Type	29	Auxiliary Services Fund	
Debt Service Fund – Other		Summary of Resources and Requirements	61
Summary of Resources and Requirements	31	Other Auxiliary Services Fund	
Debt Service Fund – General Obligation Bonds		Summary of Resources and Requirements	63
Summary of Resources and Requirements	33		
		Fiduciary Fund Type	65
Special Revenue Fund Type	35	Agency Fund	
College Services Fund		Summary of Resources and Requirements	67
Summary of Resources and Requirements	37		
Contract and Grant Fund		Appendix	
Summary of Resources and Requirements	39	Budget Assumptions	69
Entrepreneurial Fund		Schedule of Transfers	70
Summary of Resources and Requirements	41	Legal Notices	74
Financial Aid Fund		Budget Resolutions	80
Summary of Resources and Requirements	43		

NOTICE OF NONDISCRIMINATION

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



Budget Message

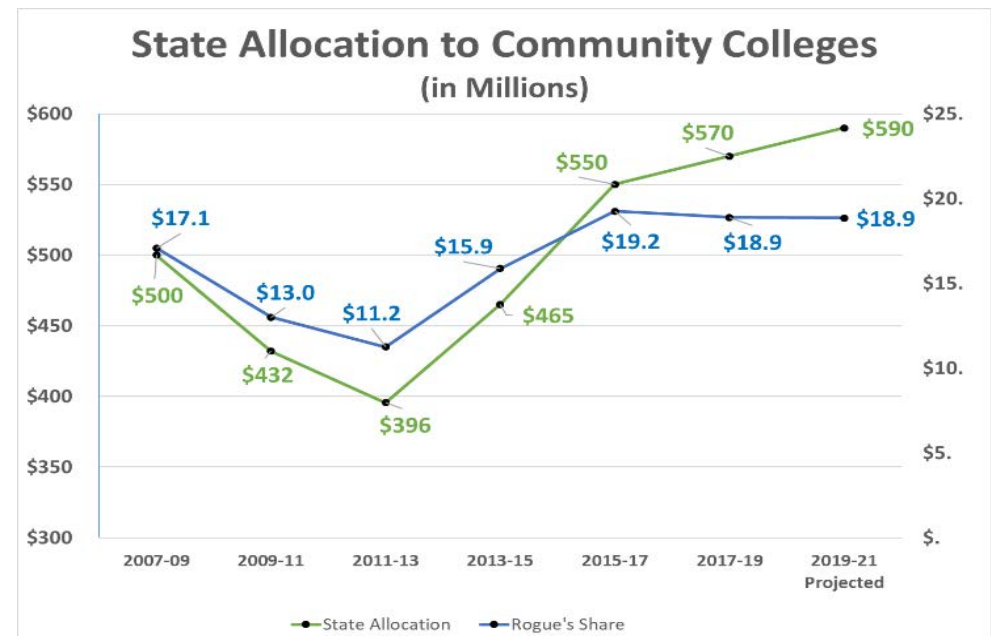
May 2019

As required by Oregon State Budget Law, the Oregon Community College Accounting Manual, and other applicable policies, we hereby present to the Rogue Community College Budget Committee and the Board of Education a balanced budget for the 2019/20 fiscal year. As with budgets in the past, the 2019/20 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.

The budget is a quantitative expression of the mission of Rogue Community College to provide the highest quality education possible while maintaining costs at a reasonable level. It addresses both the current economic realities and needs of the institution. The greatest challenge affecting the College's fiscal sustainability is year-over-year enrollment declines, in combination with state funding changes not keeping pace with increasing costs.

Economic Environment

When preparing the upcoming year's budget, revenue and expenditure forecasts are prepared within the context of the current economic conditions. According to the Oregon Office of Economic Analysis in its March 2019 forecast, the current outlook for Oregon remains healthy. The Labor market continues to improve, keeping unemployment under what would historically be considered full employment for Oregon. In addition, Oregonians are working more hours and for higher pay, translating to higher household incomes overall. This growth brings Oregon's median household income in line with the U.S. median household income. This is the first time since the 1980's this has happened. Heading into this biennium growth will continue to slow to a sustainable rate, but the path taken to get there is unknown. Capacity constraints, an aging workforce, monetary policy drags and fading fiscal stimulus will all act to put a lid on growth a couple of years



down the road. The exact timing and steepness of this deceleration is unpredictable, leading to a wide range of possible revenue outcomes for the 2019/21 biennium.

Regionally, the Rogue Valley's economic outlook remains positive. The Rogue Valley experienced minimal growth in employment. However, one of the larger employment segments for the valley, Online Employment, indicates a 21 percent decline in the last year. This may indicate employment growth will stall in the near future. Currently the local job availability pulls admitted and prospective students with financial obligations away from their studies to reenter the workforce full time. Recent high school graduates continue to move away from the Rogue Valley with the help of the Oregon Promise and due to the lack of affordable housing in the Rogue Valley. All of this has a negative impact on the College's overall FTE, decreasing tuition and fee revenue, and the College's portion of the Community College Support Fund (CCSF).

Budget Development Process

The budget presented here was developed over several months with considerable college-wide participation. It takes into consideration the long-term effect of the current economic challenges and the financial health of the College.

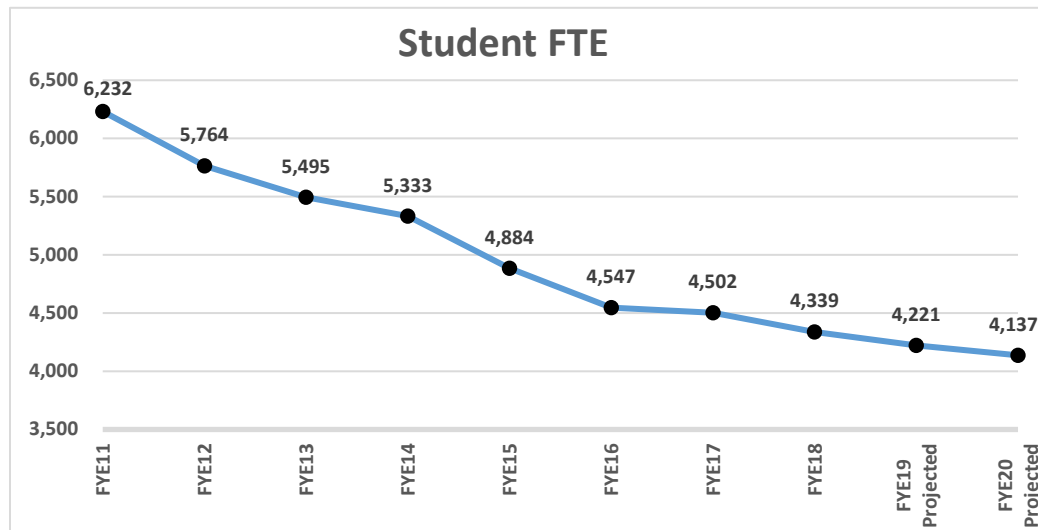
The College proactively manages its financial resources, adopting budgetary principles that address its core themes, strategic plan, revenue enhancements, and the impact of its current actions on its future financial health. Our focus throughout the budget development and planning process is to determine the optimal balance of revenue, expenditures, and program and service levels, while accounting for the economic realities of our community. We do this by looking at a five-year projection, balancing its first year, and reducing the shortfall in the second year to a manageable level, typically \$1 million. Unfortunately, the enrollment declines experienced by the College continue to negatively impact revenue, causing a significant shortfall in the second year. Additional tuition increases, budget reductions, and further reliance on reserves will be necessary to stabilize the 2020/21 budget while the College continues to focus on increasing enrollment.

The College's Budget Advisory Team (BAT), with representative membership from all employee groups, College divisions, Associated Student Government, along with the Board of Education, has been instrumental in the budget process. The team actively collects input from the College community at large, researches the ideas collected, and makes recommendations to Executive Team regarding inclusion in the budget.

2019/20 Budget Assumptions

This budget is based upon a CCSF appropriation of \$590 million. The proposed budget assumes 3.2% of the overall CCSF, or \$9.6 million, will be allocated to the College. This is 3.29% increase over the College's CCSF allocation in the previous year, equating to \$305,000. The increase in allocation is due to the \$20 million increase in the CCSF appropriation.

Property taxes are projected to increase 3.5%, or \$489,000, over 2018/19 actuals.



Tuition revenue is expected to decrease 2% in accordance with the anticipated enrollment decline. The Board of Education voted to increase tuition by \$5 per credit for 2019/20. The overall change projected is an increase in tuition of \$331,000 or 2.6% when compared to 2018/19 actuals.

The beginning fund balance for 2018/19 is expected to be approximately \$5 million. The College does not currently have an ending fund balance or minimum reserve policy; however, an adequate amount of these resources is needed to provide cash for daily operations. Without adequate cash resources, the College would need to access costly short-term borrowing.

The personnel services budget decreased \$114,000, or .5%, when

compared to the 2018/19 adopted budget. This decrease is a combination of contractually stipulated and negotiated salary increases, zero additional furlough days and reductions in budgeted positions.

Other personnel costs have increased approximately \$944,000, or 9.44%, representing, an increase in PERS expense and the contractual increase to health insurance.

Materials and services have decreased approximately \$2.8 million or 31.9%, representing the purchase of the ERP in 2018/19, departmental expenditure reductions and an increase for projected needs.

Transfers out decreased \$261,000 or 12.1%, representing a reduction in need and investment in other funds.

This document presents a balanced budget for approval by the Budget Committee and the Board of Education as required by Oregon Local Budget Law. We would like to extend our gratitude to the members of the Board of Education, the Budget Committee, to all faculty, staff and managers for their dedication, commitment, and professionalism during this difficult budget season. Focusing on the optimal balance of revenue, expenditures, and program and service levels, we have successfully developed a budget that addresses our needs and opportunities in servicing our students and accomplishing our mission.

Cathy Kemper-Pelle
President

Lisa Stanton
Budget Officer/Chief Financial Officer

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ROGUE COMMUNITY COLLEGE
BUDGET TIMELINE
FOR THE FISCAL YEAR 2019/20

May 10, 2019	Publish notice of 5/21/19, 5/30/19 and 6/4/19 (if necessary) budget hearings in the Mail Tribune, Daily Courier
May 21, 2019	Budget Committee 3 pm (TRC 206) - hearing to receive budget message and proposed budget (part 1) – questions due to Business Office by 5/24/19
May 24, 2019	Budget Committee questions due to Business Office
May 30, 2019	Budget Committee 2pm (RVC HEC 127/129) – proposed budget (part 2), responses to questions, hearing to receive public comment and consider approval of budget
June 4, 2019	Budget Committee to approve the budget 2pm (RWC H2) (part 3 - if necessary)
June 7, 2019	If no Budget Committee on 6/4/19 Publish CC-1 and necessary Supplemental budget documents in the Daily Courier; publish notice of Adopted budget hearing in the Mail Tribune
June 11, 2019	If Budget Committee on 6/4/19 Publish CC-1 and necessary Supplemental budget documents in the Daily Courier; publish notice of Adopted budget hearing in the Mail Tribune
June 18, 2019	Board of Education meeting 4 pm (RWC H2) – hearing to adopt budget
June 20, 2019	Levy and signed resolution to Josephine and Jackson County assessors, due by 7/15/19

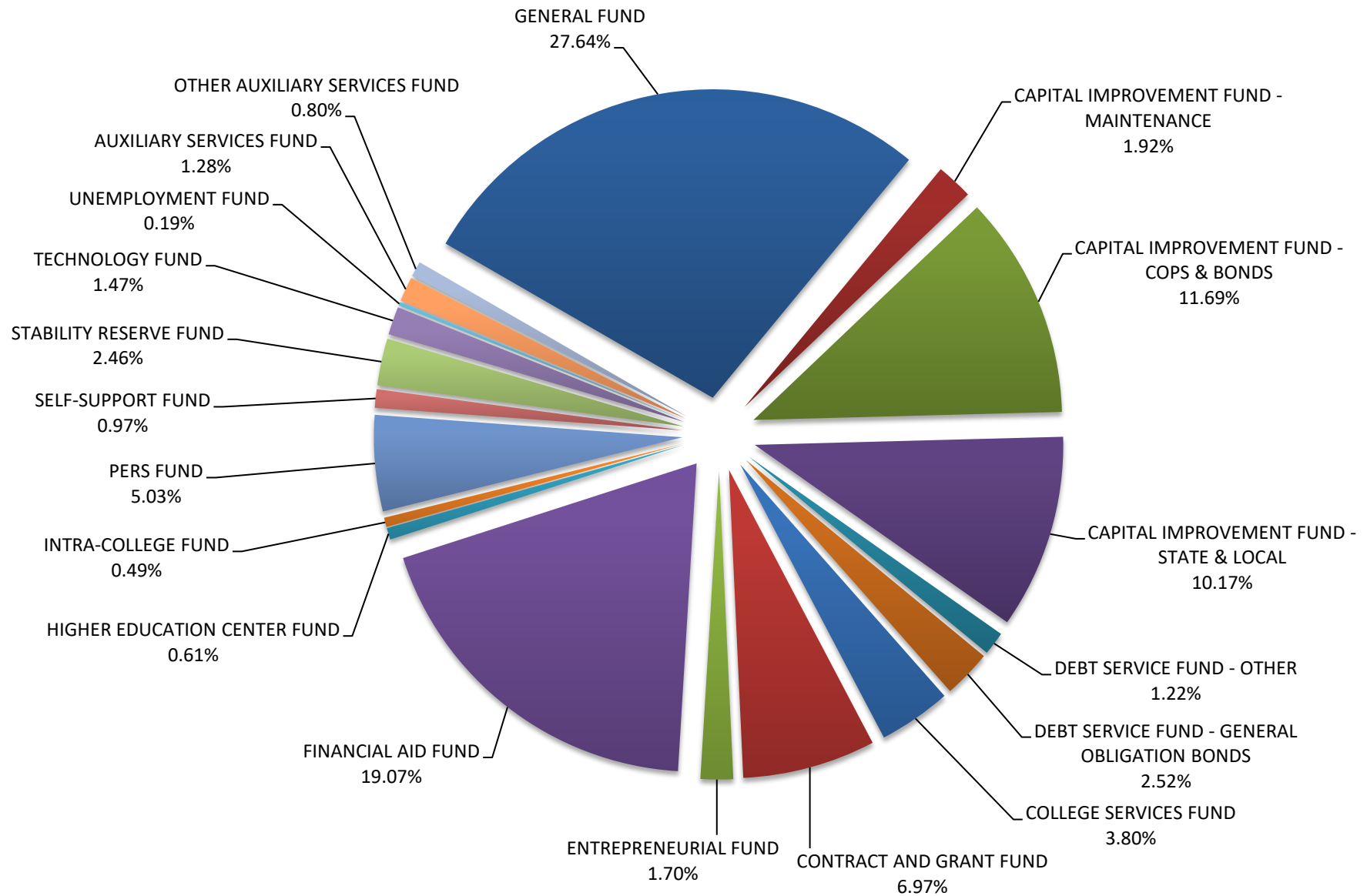
ROGUE COMMUNITY COLLEGE
 ALL FUNDS
 SUMMARY OF RESOURCES AND REQUIREMENTS
 2019/20 ADOPTED BUDGET

16/17 ACTUAL	17/18 ACTUAL	18/19 ADOPTED	18/19 CURRENT	DESCRIPTION	PROPOSED TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 40,311,594	\$ 39,981,718	\$ 44,815,405	\$ 44,815,405	GENERAL FUND	\$ 42,914,762	\$ 42,914,762	\$ 42,914,762
3,495,939	3,502,681	3,388,506	3,388,506	CAPITAL IMPROVEMENT FUND - MAINTENANCE	2,978,822	2,978,822	2,978,822
31,224,036	23,294,096	22,245,170	22,245,170	CAPITAL IMPROVEMENT FUND - COPS & BONDS	18,131,334	18,131,334	18,131,334
250,000	213,031	15,128,908	15,128,908	CAPITAL IMPROVEMENT FUND - STATE & LOCAL	15,778,241	15,778,241	15,778,241
1,682,868	1,745,494	1,813,469	1,891,419	DEBT SERVICE FUND - OTHER	1,886,342	1,886,342	1,886,342
11,287,444	3,809,713	3,817,921	3,817,921	DEBT SERVICE FUND - GENERAL OBLIG BONDS	3,916,820	3,916,820	3,916,820
6,213,185	6,642,759	7,145,965	7,145,965	COLLEGE SERVICES FUND	5,890,740	5,890,740	5,890,740
6,489,715	7,144,689	9,919,932	9,919,932	CONTRACT AND GRANT FUND	10,810,815	10,810,815	10,810,815
1,593,679	1,990,454	2,353,138	2,353,138	ENTREPRENEURIAL FUND	2,630,066	2,630,066	2,630,066
21,251,433	19,179,654	27,141,441	27,141,441	FINANCIAL AID FUND	29,597,006	29,597,006	29,597,006
572,143	605,590	946,589	946,589	HIGHER EDUCATION CENTER FUND	948,481	948,481	948,481
654,890	734,844	833,293	833,293	INTRA-COLLEGE FUND	757,624	757,624	757,624
7,423,809	7,297,851	7,207,927	7,207,927	PERS FUND	7,802,303	7,802,303	7,802,303
1,224,871	1,349,120	1,645,977	1,645,977	SELF-SUPPORT FUND	1,497,899	1,497,899	1,497,899
3,661,052	4,161,052	3,911,052	3,911,052	STABILITY RESERVE FUND	3,811,052	3,811,052	3,811,052
2,035,195	1,989,928	2,179,138	2,179,138	TECHNOLOGY AND EQUIPMENT FUND	2,276,827	2,276,827	2,276,827
257,438	271,510	274,887	274,887	UNEMPLOYMENT FUND	294,056	294,056	294,056
3,153,116	2,845,102	2,381,323	2,381,323	AUXILIARY SERVICES FUND	1,992,813	1,992,813	1,992,813
1,320,964	1,456,611	1,618,968	1,618,968	OTHER AUXILIARY SERVICES FUND	1,247,449	1,247,449	1,247,449
<u>\$ 144,103,371</u>	<u>\$ 128,215,897</u>	<u>\$ 158,769,009</u>	<u>\$ 158,846,959</u>	TOTAL RESOURCES	<u>\$ 155,163,452</u>	<u>\$ 155,163,452</u>	<u>\$ 155,163,452</u>

ROGUE COMMUNITY COLLEGE
ALL FUNDS
SUMMARY OF RESOURCES AND REQUIREMENTS
2019/20 ADOPTED BUDGET

16/17 ACTUAL	17/18 ACTUAL	18/19 ADOPTED	18/19 CURRENT	DESCRIPTION	PROPOSED TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 36,899,697	\$ 35,314,424	\$ 44,815,405	\$ 44,815,405	GENERAL FUND	\$ 42,914,762	\$ 42,914,762	\$ 42,914,762
720,122	703,739	3,388,506	3,388,506	CAPITAL IMPROVEMENT FUND - MAINTENANCE	2,978,822	2,978,822	2,978,822
8,326,615	1,598,100	22,245,170	22,245,170	CAPITAL IMPROVEMENT FUND - COPS & BONDS	18,131,334	18,131,334	18,131,334
36,969	945	15,128,908	15,128,908	CAPITAL IMPROVEMENT FUND - STATE & LOCAL	15,778,241	15,778,241	15,778,241
1,648,623	1,711,247	1,813,469	1,891,419	DEBT SERVICE FUND - OTHER	1,886,342	1,886,342	1,886,342
10,876,808	3,278,900	3,817,921	3,817,921	DEBT SERVICE FUND - GENERAL OBLIG BONDS	3,916,820	3,916,820	3,916,820
1,140,474	912,244	7,145,965	7,145,965	COLLEGE SERVICES FUND	5,890,740	5,890,740	5,890,740
5,472,085	6,045,476	9,919,932	9,919,932	CONTRACT AND GRANT FUND	10,810,815	10,810,815	10,810,815
863,620	1,021,555	2,353,138	2,353,138	ENTREPRENEURIAL FUND	2,630,066	2,630,066	2,630,066
21,251,433	19,179,654	27,141,441	27,141,441	FINANCIAL AID FUND	29,597,006	29,597,006	29,597,006
572,143	604,334	946,589	946,589	HIGHER EDUCATION CENTER FUND	948,481	948,481	948,481
488,350	456,889	833,293	833,293	INTRA-COLLEGE FUND	757,624	757,624	757,624
1,633,733	1,685,502	7,207,927	7,207,927	PERS FUND	7,802,303	7,802,303	7,802,303
1,116,847	1,184,651	1,645,977	1,645,977	SELF-SUPPORT FUND	1,497,899	1,497,899	1,497,899
0	750,000	3,911,052	3,911,052	STABILITY RESERVE FUND	3,811,052	3,811,052	3,811,052
1,318,128	1,361,237	2,179,138	2,179,138	TECHNOLOGY AND EQUIPMENT FUND	2,276,827	2,276,827	2,276,827
63,400	64,169	274,887	274,887	UNEMPLOYMENT FUND	294,056	294,056	294,056
2,388,821	2,167,823	2,381,323	2,381,323	AUXILIARY SERVICES FUND	1,992,813	1,992,813	1,992,813
610,226	526,328	1,618,968	1,618,968	OTHER AUXILIARY SERVICES FUND	1,247,449	1,247,449	1,247,449
<u>\$ 95,428,094</u>	<u>\$ 78,567,217</u>	<u>\$ 158,769,009</u>	<u>\$ 158,846,959</u>	TOTAL REQUIREMENTS	<u>\$ 155,163,452</u>	<u>\$ 155,163,452</u>	<u>\$ 155,163,452</u>
48,675,277	49,648,680	0	0	ENDING FUND BALANCE	0	0	0
<u>\$ 144,103,371</u>	<u>\$ 128,215,897</u>	<u>\$ 158,769,009</u>	<u>\$ 158,846,959</u>	TOTAL REQUIREMENTS (INCLUDING ENDING FUND BALANCE)	<u>\$ 155,163,452</u>	<u>\$ 155,163,452</u>	<u>\$ 155,163,452</u>

ROGUE COMMUNITY COLLEGE
ALL FUNDS
2019/20 ADOPTED BUDGET



GENERAL FUND

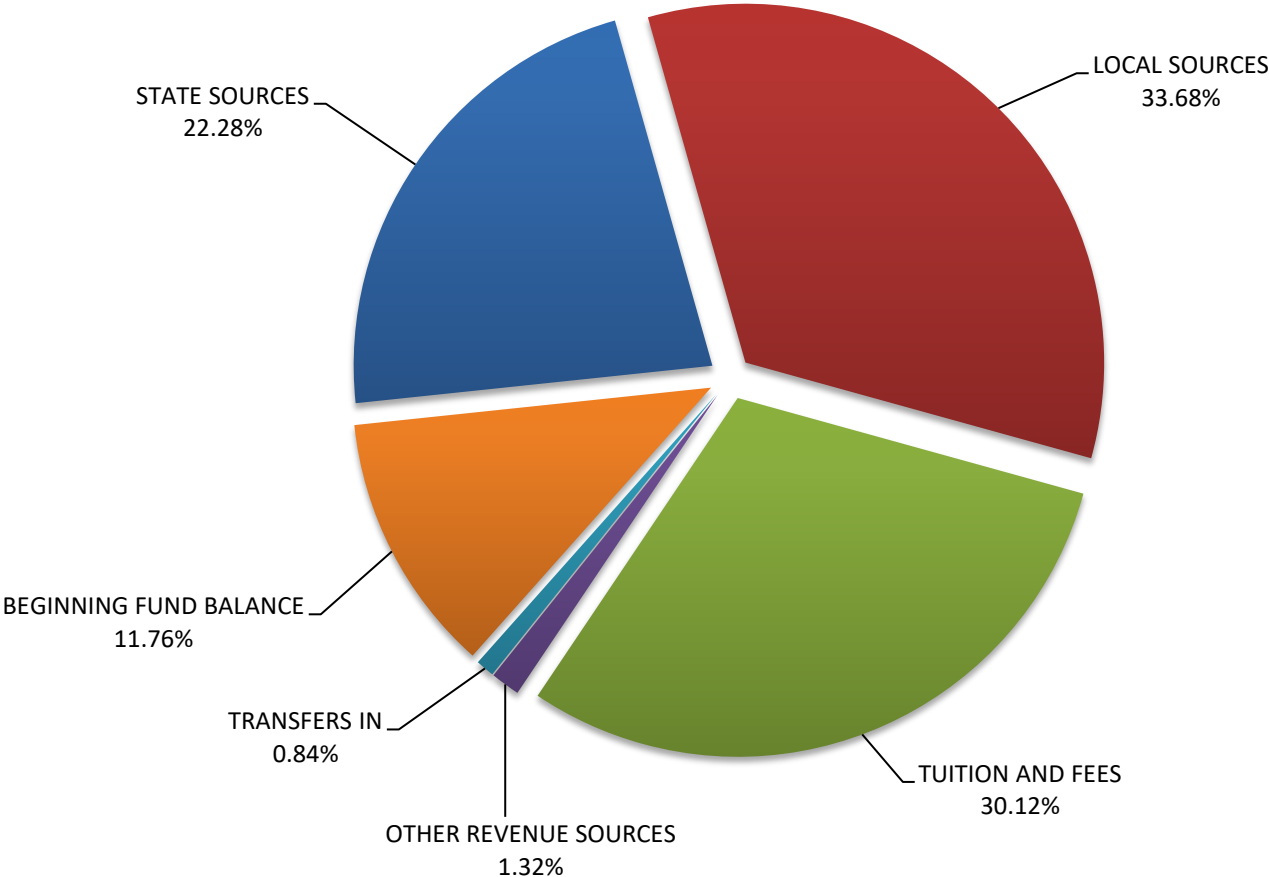
The General Fund covers general operations of the College and accounts for all financial resources and expenditures of the College, except for those required to be accounted for in another fund. The principal sources of revenue include tuition, property taxes, and state community college support.

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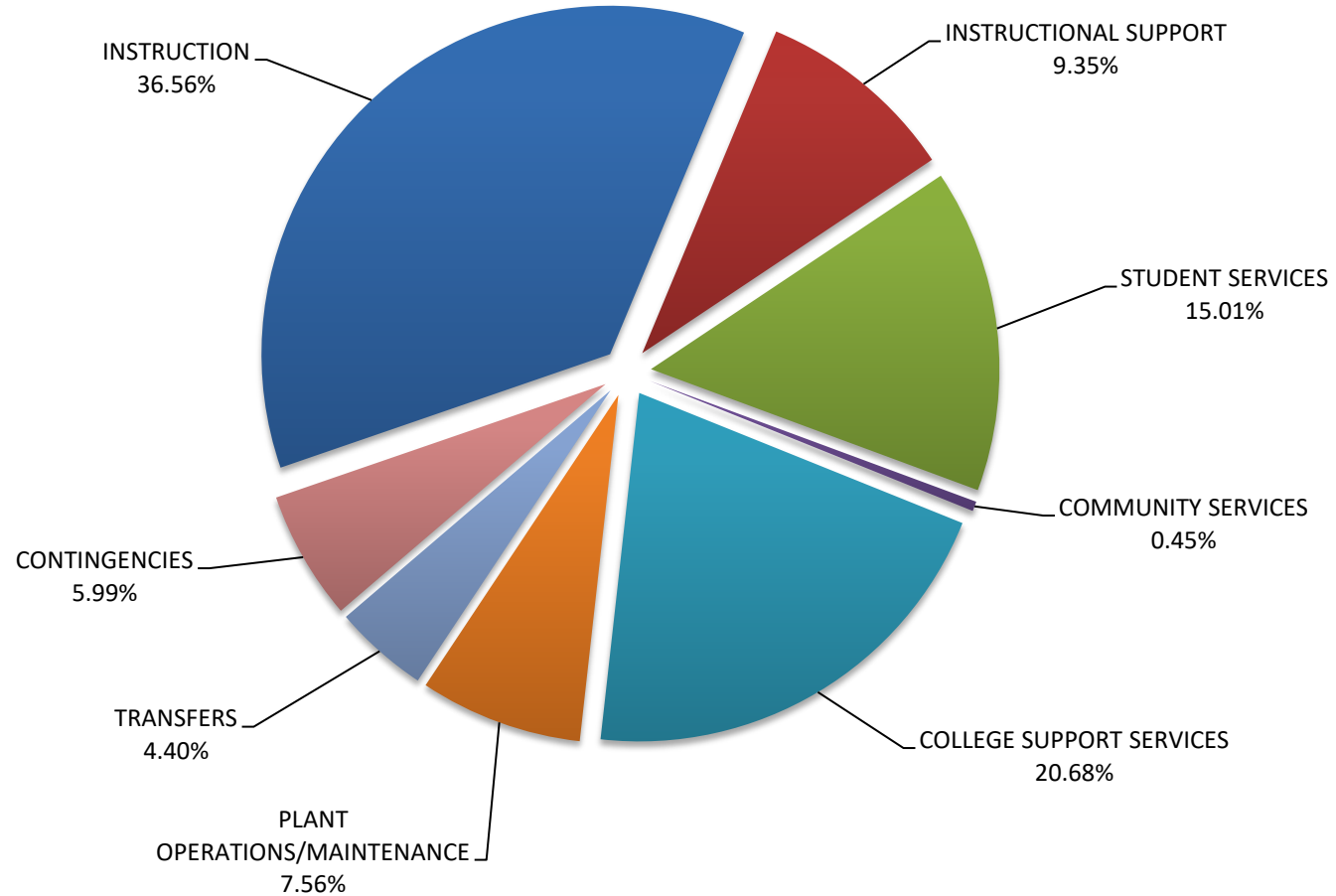
ROGUE COMMUNITY COLLEGE
 GENERAL FUND
 SUMMARY OF RESOURCES AND REQUIREMENTS
 2019/20 ADOPTED BUDGET

16/17 ACTUAL	17/18 ACTUAL	18/19 ADOPTED	18/19 CURRENT		PROPOSED TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 9,458,552	\$ 9,622,996	\$ 9,315,295	\$ 9,315,295	STATE SOURCES	\$ 9,563,217	\$ 9,563,217	\$ 9,563,217
12,921,491	13,478,147	13,753,601	13,753,601	LOCAL SOURCES	14,453,862	14,453,862	14,453,862
12,574,187	12,217,734	12,275,897	12,275,897	TUITION AND FEES	12,925,917	12,925,917	12,925,917
474,943	500,942	376,000	376,000	OTHER REVENUE SOURCES	566,853	566,853	566,853
5,964	750,000	4,970,185	4,970,185	TRANSFERS IN	358,605	358,605	358,605
4,876,454	3,411,897	4,124,427	4,124,427	BEGINNING FUND BALANCE	5,046,308	5,046,308	5,046,308
<u>\$ 40,311,593</u>	<u>\$ 39,981,717</u>	<u>\$ 44,815,405</u>	<u>\$ 44,815,405</u>	TOTAL RESOURCES	<u>\$ 42,914,762</u>	<u>\$ 42,914,762</u>	<u>\$ 42,914,762</u>
\$ 15,272,213	\$ 15,062,383	\$ 15,814,877	\$ 15,839,197	INSTRUCTION	\$ 15,692,026	\$ 15,692,026	\$ 15,692,026
3,849,618	3,625,532	3,950,044	4,200,989	INSTRUCTIONAL SUPPORT	4,012,118	4,012,118	4,012,118
5,007,345	5,021,828	5,883,238	5,891,305	STUDENT SERVICES	6,441,917	6,441,917	6,441,917
246,158	137,947	184,989	184,989	COMMUNITY SERVICES	191,687	191,687	191,687
6,828,241	6,798,924	11,398,748	11,116,363	COLLEGE SUPPORT SERVICES	8,874,944	8,874,944	8,874,944
2,591,780	2,590,362	3,197,249	3,196,302	PLANT OPERATIONS AND MAINTENANCE	3,245,201	3,245,201	3,245,201
3,104,339	2,077,444	2,147,406	2,225,356	TRANSFERS OUT	1,886,754	1,886,754	1,886,754
0	0	2,238,854	2,160,904	CONTINGENCY	2,570,115	2,570,115	2,570,115
<u>\$ 36,899,696</u>	<u>\$ 35,314,424</u>	<u>\$ 44,815,405</u>	<u>\$ 44,815,405</u>	TOTAL REQUIREMENTS	<u>\$ 42,914,762</u>	<u>\$ 42,914,762</u>	<u>\$ 42,914,762</u>

ROGUE COMMUNITY COLLEGE
GENERAL FUND REVENUE
2019/20 ADOPTED BUDGET



ROGUE COMMUNITY COLLEGE
GENERAL FUND EXPENDITURES BY FUNCTION
2019/20 ADOPTED BUDGET



ROGUE COMMUNITY COLLEGE
GENERAL FUND
REQUIREMENTS BY EXPENDITURE CATEGORY
2019/20 ADOPTED BUDGET

	ADOPTED TOTAL	PERSONNEL SERVICES	MATERIALS & SERVICES	CAPITAL OUTLAY	TRANSFERS OUT	CONTINGENCY
INSTRUCTION						
ACADEMIC SUCCESS	\$ 168,115	\$ 158,033	\$ 10,082	\$ 0	\$ 0	0
ADJUNCT FACULTY-INSTRUCTIONAL SERVICES	5,234,896	5,234,896	0	0	0	0
ADULT BASIC SKILLS	746,700	716,996	29,704	0	0	0
ART	149,156	140,799	8,357	0	0	0
AUTOMOTIVE TECHNOLOGY	385,579	335,405	50,174	0	0	0
BUSINESS AND OFFICE TECHNOLOGY	525,484	521,620	3,864	0	0	0
COMPUTER SCIENCE	543,984	534,094	9,890	0	0	0
COOPERATIVE WORK EXPERIENCE	3,006	0	3,006	0	0	0
CRIMINAL JUSTICE	121,191	115,377	5,814	0	0	0
DIESEL TECHNOLOGY	285,243	247,015	38,228	0	0	0
EARLY CHILDHOOD EDUCATION	238,266	234,232	4,034	0	0	0
ELECTRONICS	348,094	339,831	7,609	654	0	0
EMS	313,498	272,742	40,756	0	0	0
FIRE SCIENCE	33,486	0	33,486	0	0	0
FOREIGN LANGUAGE	1,246	0	1,246	0	0	0
HPER	165,394	133,047	32,347	0	0	0
HUMANITIES	896,007	888,145	7,862	0	0	0
INSTRUCTIONAL SERVICES ADMINISTRATION	412,169	412,169	0	0	0	0
MANUFACTURING ENGINEERING TECHNOLOGY	142,892	122,456	19,457	979	0	0
MASSAGE	141,022	138,413	2,609	0	0	0
MATH	920,372	913,823	6,549	0	0	0
MECHATRONICS	68,679	37,093	31,586	0	0	0
MUSIC	2,917	0	2,917	0	0	0
MUSIC ENSEMBLES	5,072	3,944	1,128	0	0	0
NURSING	731,665	712,245	19,420	0	0	0
PRACTICAL NURSING	234,876	226,073	8,803	0	0	0
ROLEA	919	0	919	0	0	0
SCIENCE	1,192,888	1,124,577	68,311	0	0	0
SMALL BUSINESS DEVELOPMENT CENTER	139,650	125,083	13,109	1,458	0	0
SOCIAL SCIENCE	645,957	641,194	4,763	0	0	0
STUDENT EMPLOYMENT SERVICES	522,403	522,403	0	0	0	0

ROGUE COMMUNITY COLLEGE
GENERAL FUND
REQUIREMENTS BY EXPENDITURE CATEGORY
2019/20 ADOPTED BUDGET

	ADOPTED TOTAL	PERSONNEL SERVICES	MATERIALS & SERVICES	CAPITAL OUTLAY	TRANSFERS OUT	CONTINGENCY
INSTRUCTION						
TRC LEARNING & RESOURCE CENTER	\$ 55,861	\$ 55,861	\$ 0	\$ 0	\$ 0	\$ 0
WELDING	315,339	264,985	48,674	1,680	0	0
TOTAL INSTRUCTION	\$ 15,692,026	\$ 15,172,551	\$ 514,704	\$ 4,771	\$ 0	\$ 0
INSTRUCTIONAL SUPPORT						
ADJUNCT FACULTY-INSTRUCTIONAL SERVICES	\$ 128,702	\$ 128,702	\$ 0	\$ 0	\$ 0	\$ 0
CURRICULUM & SCHEDULING	155,104	147,263	7,841	0	0	0
DISTANCE LEARNING	333,096	302,591	30,505	0	0	0
EDUCATIONAL PARTNERSHIPS	288,319	272,257	16,062	0	0	0
FACULTY SENATE	1,855	0	1,855	0	0	0
IN-SERVICE	10,000	0	10,000	0	0	0
INSTRUCTIONAL DEVELOPMENT	1,616	0	1,616	0	0	0
INSTRUCTIONAL MEDIA	547,371	467,772	74,584	5,015	0	0
INSTRUCTIONAL SERVICES ADMINISTRATION	1,610,983	1,551,548	59,435	0	0	0
LIBRARY	809,328	681,205	105,249	22,874	0	0
OUTCOMES AND ASSESSMENT	122,654	115,451	6,247	956	0	0
PROGRAM DEVELOPMENT	3,090	0	3,090	0	0	0
TOTAL INSTRUCTIONAL SUPPORT	\$ 4,012,118	\$ 3,666,789	\$ 316,484	\$ 28,845	\$ 0	\$ 0
STUDENT SERVICES						
ADJUNCT FACULTY-STUDENT SERVICES	\$ 405,931	\$ 405,931	\$ 0	\$ 0	\$ 0	\$ 0
ATHLETICS	68,779	68,779	0	0	0	0
CAREER AND STUDENT EMPLOYMENT SERVICES	202,786	181,115	21,671	0	0	0
COMMENCEMENT	29,465	0	29,465	0	0	0
COUNSELING	1,234,492	1,192,131	42,361	0	0	0
DISABILITY SERVICES	472,042	378,390	93,652	0	0	0
DISTRICT	276,170	0	276,170	0	0	0
ENROLLMENT SERVICES	1,103,788	1,076,022	27,766	0	0	0
FINANCIAL AID	683,618	669,163	14,455	0	0	0

ROGUE COMMUNITY COLLEGE
GENERAL FUND
REQUIREMENTS BY EXPENDITURE CATEGORY
2019/20 ADOPTED BUDGET

	ADOPTED TOTAL	PERSONNEL SERVICES	MATERIALS & SERVICES	CAPITAL OUTLAY	TRANSFERS OUT	CONTINGENCY
STUDENT SERVICES						
HUMAN DEVELOPMENT	\$ 2,934	\$ 0	\$ 2,934	\$ 0	\$ 0	0
ID CARD MACHINES	3,050	0	3,050	0	0	0
INSTITUTIONAL PUBLICATIONS	95,000	0	95,000	0	0	0
LATINO PROGRAMS	9,353	0	9,353	0	0	0
OFFICE OF DIVERSITY	15,612	0	15,612	0	0	0
RECRUITMENT	248,185	215,310	32,875	0	0	0
STUDENT LIFE	87,405	76,476	10,929	0	0	0
STUDENT SERVICES ADMINISTRATION	878,958	830,832	48,126	0	0	0
STUDENT SUPPORT	14,777	0	14,777	0	0	0
TRIO - ED OPP CTR	97,317	96,801	516	0	0	0
TRIO - STUDENT SUPP SVC	88,725	75,820	12,905	0	0	0
TRIO - STUDENT SUPP SVC RVC	81,585	73,036	8,549	0	0	0
TRIO - TALENT SEARCH	101,913	101,398	515	0	0	0
VETERAN'S ADVISING	240,032	225,883	14,149	0	0	0
TOTAL STUDENT SERVICES	\$ 6,441,917	\$ 5,667,087	\$ 774,830	\$ 0	\$ 0	0
COMMUNITY SERVICES						
ART	\$ 3,583	\$ 0	\$ 3,583	\$ 0	\$ 0	0
TESTING CENTER	188,104	182,184	5,920	0	0	0
TOTAL COMMUNITY SERVICES	\$ 191,687	\$ 182,184	\$ 9,503	\$ 0	\$ 0	0
COLLEGE SUPPORT SERVICES						
ACCREDITATION	\$ 55,668	\$ 13,168	\$ 42,500	\$ 0	\$ 0	0
ADJUNCT FACULTY-COLLEGE SERVICES	246,113	246,113	0	0	0	0
BOARD OF EDUCATION	259,770	241,419	18,351	0	0	0
BUDGET AND FINANCIAL SERVICES	802,579	768,350	34,229	0	0	0
COLLEGE SERVICES ADMINISTRATION	250,431	229,438	20,993	0	0	0
COMMUNICATIONS	122,088	102,895	19,193	0	0	0
CONTRACTS & PROCUREMENT	296,120	287,314	8,806	0	0	0

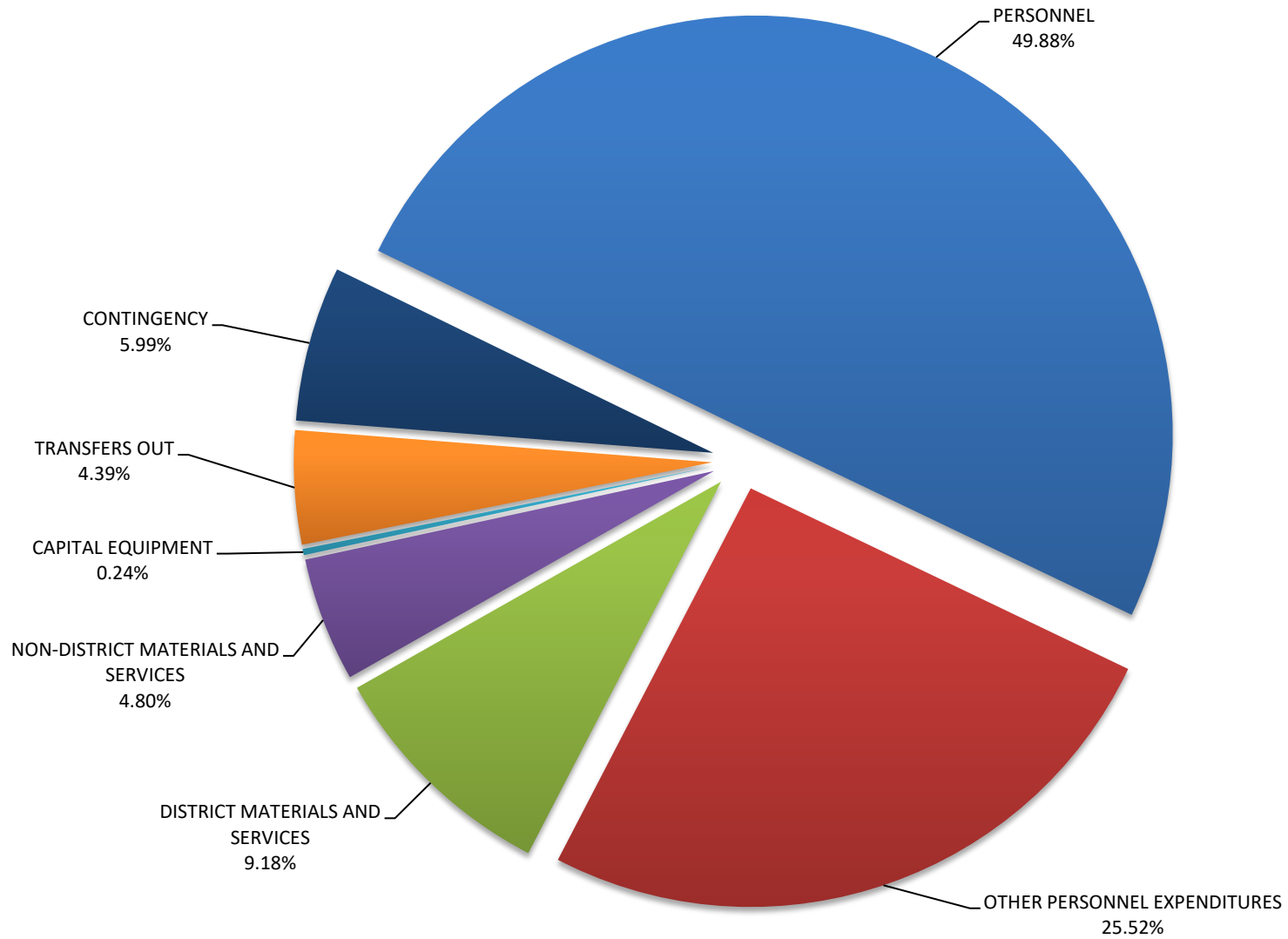
ROGUE COMMUNITY COLLEGE
GENERAL FUND
REQUIREMENTS BY EXPENDITURE CATEGORY
2019/20 ADOPTED BUDGET

	ADOPTED TOTAL	PERSONNEL SERVICES	MATERIALS & SERVICES	CAPITAL OUTLAY	TRANSFERS OUT	CONTINGENCY
COLLEGE SUPPORT SERVICES						
DISTRICT	\$ 2,589,595	\$ 223,254	\$ 2,366,341	\$ 0	\$ 0	\$ 0
ERGONOMIC CORRECTIONS	15,000	0	15,000	0	0	0
FOUNDATION	215,375	215,375	0	0	0	0
HUMAN RESOURCES	450,743	407,677	43,066	0	0	0
I/T ELECTRONIC SECURITY SYSTEMS	116,004	79,344	20,661	15,999	0	0
I/T-NETWORK SERVICES	646,305	560,999	55,643	29,663	0	0
I/T-PROGRAMMING SERVICES	430,304	419,683	10,621	0	0	0
I/T-USER SERVICES	311,281	295,649	15,632	0	0	0
INSTITUTIONAL RESEARCH	231,545	226,084	5,461	0	0	0
MAILROOM	141,966	124,852	17,114	0	0	0
MARKETING	661,198	537,508	123,690	0	0	0
PAYROLL	231,711	222,717	8,994	0	0	0
PRESIDENT'S OFFICE	417,743	310,200	107,543	0	0	0
RISK MANAGEMENT	267,150	254,600	12,550	0	0	0
SECURITY	95,255	87,321	7,934	0	0	0
TITLE IX	21,000	0	21,000	0	0	0
TOTAL COLLEGE SUPPORT SERVICES	\$ 8,874,944	\$ 5,853,960	\$ 2,975,322	\$ 45,662	\$ 0	\$ 0
PLANT OPERATIONS AND MAINTENANCE						
CAPITAL PROJECTS ADMINISTRATION	\$ 13,775	\$ 12,538	\$ 1,237	\$ 0	\$ 0	\$ 0
DISTRICT	1,106,137	0	1,106,137	0	0	0
FACILITIES & OPERATIONS	2,124,219	1,798,648	301,703	23,868	0	0
SAFETY COMMITTEE	1,070	0	1,070	0	0	0
TOTAL PLANT OPERATIONS AND MAINTENANCE	\$ 3,245,201	\$ 1,811,186	\$ 1,410,147	\$ 23,868	\$ 0	\$ 0
TRANSFERS OUT						
TRANSFERS OUT - ENTREPRENEURIAL FUND	\$ 250,000	\$ 0	\$ 0	\$ 0	\$ 250,000	\$ 0
TRANSFERS OUT - HIGHER EDUCATION CENTER	510,000	0	0	0	510,000	0
TRANSFERS OUT - INTRA-COLLEGE FUND	154,694	0	0	0	154,694	0

ROGUE COMMUNITY COLLEGE
 GENERAL FUND
 REQUIREMENTS BY EXPENDITURE CATEGORY
 2019/20 ADOPTED BUDGET

	ADOPTED TOTAL	PERSONNEL SERVICES	MATERIALS & SERVICES	CAPITAL OUTLAY	TRANSFERS OUT	CONTINGENCY
TRANSFERS OUT						
TRANSFERS OUT - SELF-SUPPORT FUND	\$ 143,962	\$ 0	\$ 0	\$ 0	\$ 143,962	\$ 0
TRANSFERS OUT - STABILITY RESERVE FUND	500,000	0	0	0	500,000	0
TRANSFERS OUT - TECHNOLOGY FUND	328,098	0	0	0	328,098	0
TOTAL TRANSFERS OUT	\$ 1,886,754	\$ 0	\$ 0	\$ 0	\$ 1,886,754	\$ 0
CONTINGENCY						
CONTINGENCY	\$ 2,570,115	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,570,115
TOTAL CONTINGENCY	\$ 2,570,115	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,570,115
TOTAL GENERAL FUND	\$ 42,914,762	\$ 32,353,757	\$ 6,000,990	\$ 103,146	\$ 1,886,754	\$ 2,570,115

ROGUE COMMUNITY COLLEGE
GENERAL FUND EXPENDITURES BY CATEGORY
2019/20 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 principal revenues include transfers in from other funds, bond levy proceeds 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 in from other funds.

ROGUE COMMUNITY COLLEGE
 CAPITAL IMPROVEMENT FUND - MAINTENANCE
 SUMMARY OF RESOURCES AND REQUIREMENTS
 2019/20 ADOPTED BUDGET

16/17 ACTUAL	17/18 ACTUAL	18/19 ADOPTED	18/19 CURRENT		PROPOSED TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 50,304	\$ 66,085	\$ 40,000	\$ 40,000	OTHER REVENUE SOURCES	\$ 60,000	\$ 60,000	\$ 60,000
926,634	660,778	577,196	577,196	TRANSFERS IN	894,631	894,631	894,631
2,518,999	2,775,816	2,771,310	2,771,310	BEGINNING FUND BALANCE	2,024,191	2,024,191	2,024,191
<u>\$ 3,495,938</u>	<u>\$ 3,502,681</u>	<u>\$ 3,388,506</u>	<u>\$ 3,388,506</u>	TOTAL RESOURCES	<u>\$ 2,978,822</u>	<u>\$ 2,978,822</u>	<u>\$ 2,978,822</u>
\$ 720,121	\$ 564,918	\$ 2,156,540	\$ 2,183,305	PLANT OPERATIONS AND MAINTENANCE	\$ 2,348,508	\$ 2,348,508	\$ 2,348,508
0	138,820	814,718	787,953	FACILITIES ACQUISITION & CONSTRUCTION	230,314	230,314	230,314
0	0	200,000	200,000	TRANSFERS OUT	200,000	200,000	200,000
0	0	217,248	217,248	CONTINGENCY	200,000	200,000	200,000
<u>\$ 720,121</u>	<u>\$ 703,738</u>	<u>\$ 3,388,506</u>	<u>\$ 3,388,506</u>	TOTAL REQUIREMENTS	<u>\$ 2,978,822</u>	<u>\$ 2,978,822</u>	<u>\$ 2,978,822</u>

CAPITAL IMPROVEMENT FUND - COPS & BONDS (Externally Restricted)

The Capital Improvement Fund - COPS & Bonds accounts for the purchase or remodel of buildings and land with Certificate of Participation (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 RESOURCES AND REQUIREMENTS
 2019/20 ADOPTED BUDGET

16/17 ACTUAL	17/18 ACTUAL	18/19 ADOPTED	18/19 CURRENT		PROPOSED TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 31,224,036	\$ 396,674	\$ 250,000	\$ 250,000	OTHER REVENUE SOURCES	\$ 300,000	\$ 300,000	\$ 300,000
0	22,897,421	21,995,170	21,995,170	BEGINNING FUND BALANCE	17,831,334	17,831,334	17,831,334
<u>\$ 31,224,036</u>	<u>\$ 23,294,095</u>	<u>\$ 22,245,170</u>	<u>\$ 22,245,170</u>	TOTAL RESOURCES	<u>\$ 18,131,334</u>	<u>\$ 18,131,334</u>	<u>\$ 18,131,334</u>
\$ 613,450	\$ 1,598,099	\$ 18,245,170	\$ 18,245,170	FACILITIES ACQUISITION & CONSTRUCTION	\$ 14,131,334	\$ 14,131,334	\$ 14,131,334
7,713,163	0	0	0	TRANSFERS OUT	0	0	0
0	0	4,000,000	4,000,000	RESERVED FOR FUTURE EXPENDITURES	4,000,000	4,000,000	4,000,000
<u>\$ 8,326,614</u>	<u>\$ 1,598,099</u>	<u>\$ 22,245,170</u>	<u>\$ 22,245,170</u>	TOTAL REQUIREMENTS	<u>\$ 18,131,334</u>	<u>\$ 18,131,334</u>	<u>\$ 18,131,334</u>

CAPITAL IMPROVEMENT FUND - STATE & LOCAL (Externally Restricted)

The Capital Improvement Fund – State & Local Funds accounts for state funding, such as the Article XI-G Higher Education Facilities and Community College Bonds, and local funding received for capital projects. The principal revenue is from the sale of bonds, financed by the state, and local resources.

ROGUE COMMUNITY COLLEGE
 CAPITAL IMPROVEMENT FUND - STATE & LOCAL
 SUMMARY OF RESOURCES AND REQUIREMENTS
 2019/20 ADOPTED BUDGET

16/17 ACTUAL	17/18 ACTUAL	18/19 ADOPTED	18/19 CURRENT		PROPOSED TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 0	\$ 0	\$ 14,000,000	\$ 13,956,277	STATE SOURCES	\$ 14,000,000	\$ 14,000,000	\$ 14,000,000
0	0	959,600	959,600	LOCAL SOURCES	1,762,500	1,762,500	1,762,500
250,000	213,030	169,308	213,031	BEGINNING FUND BALANCE	15,741	15,741	15,741
<u>\$ 250,000</u>	<u>\$ 213,030</u>	<u>\$ 15,128,908</u>	<u>\$ 15,128,908</u>	TOTAL RESOURCES	<u>\$ 15,778,241</u>	<u>\$ 15,778,241</u>	<u>\$ 15,778,241</u>
\$ 36,969	\$ 944	\$ 15,128,908	\$ 15,128,908	FACILITIES ACQUISITION & CONSTRUCTION	\$ 15,778,241	\$ 15,778,241	\$ 15,778,241
<u>\$ 36,969</u>	<u>\$ 944</u>	<u>\$ 15,128,908</u>	<u>\$ 15,128,908</u>	TOTAL REQUIREMENTS	<u>\$ 15,778,241</u>	<u>\$ 15,778,241</u>	<u>\$ 15,778,241</u>

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DEBT SERVICE FUND TYPE
(Externally Restricted)

The Debt Service Funds account for the accumulation of resources for and payment of principal and interest on the College's long-term debt obligations.

DEBT SERVICE FUND - OTHER
(Externally Restricted)

The Debt Service Fund - Other accounts for the accumulation of resources for and payment of principal and interest on the College's long-term debt obligations including the Title VII Loan and the Limited Tax Pension Obligation Series 2005. The principal revenues are transfers in from other funds.

ROGUE COMMUNITY COLLEGE
 DEBT SERVICE FUND - OTHER
 SUMMARY OF RESOURCES AND REQUIREMENTS
 2019/20 ADOPTED BUDGET

16/17 ACTUAL	17/18 ACTUAL	18/19 ADOPTED	18/19 CURRENT		PROPOSED TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 17	\$ 17	\$ 0	\$ 0	OTHER REVENUE SOURCES	\$ 0	\$ 0	\$ 0
1,648,605	1,711,231	1,779,229	1,857,179	TRANSFERS IN	1,852,102	1,852,102	1,852,102
34,244	34,244	34,240	34,240	BEGINNING FUND BALANCE	34,240	34,240	34,240
<u>\$ 1,682,868</u>	<u>\$ 1,745,493</u>	<u>\$ 1,813,469</u>	<u>\$ 1,891,419</u>	TOTAL RESOURCES	<u>\$ 1,886,342</u>	<u>\$ 1,886,342</u>	<u>\$ 1,886,342</u>
\$ 1,648,623	\$ 1,711,247	\$ 1,779,229	\$ 1,891,419	COLLEGE SUPPORT SERVICES	\$ 1,852,102	\$ 1,852,102	\$ 1,852,102
0	0	34,240	0	CONTINGENCY	34,240	34,240	34,240
<u>\$ 1,648,623</u>	<u>\$ 1,711,247</u>	<u>\$ 1,813,469</u>	<u>\$ 1,891,419</u>	TOTAL REQUIREMENTS	<u>\$ 1,886,342</u>	<u>\$ 1,886,342</u>	<u>\$ 1,886,342</u>

DEBT SERVICE FUND – GENERAL OBLIGATION BONDS
(Externally Restricted)

The Debt Service Fund – General Obligation Bonds accounts for the accumulation of resources for and payment of principal and interest on the College's General Obligation Bonds. The principal revenue is property taxes approved for bond levies.

**ROGUE COMMUNITY COLLEGE
DEBT SERVICE FUND - GENERAL OBLIGATION BONDS
SUMMARY OF RESOURCES AND REQUIREMENTS
2019/20 ADOPTED BUDGET**

16/17 ACTUAL	17/18 ACTUAL	18/19 ADOPTED	18/19 CURRENT		PROPOSED TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 3,286,080	\$ 3,368,703	\$ 3,308,414	\$ 3,308,414	LOCAL SOURCES	\$ 3,546,778	\$ 3,546,778	\$ 3,546,778
30,633	30,374	22,882	22,882	OTHER REVENUE SOURCES	19,455	19,455	19,455
7,713,164	-	-	-	TRANSFERS IN	-	-	-
257,567	410,635	486,625	486,625	BEGINNING FUND BALANCE	350,587	350,587	350,587
<u>\$ 11,287,444</u>	<u>\$ 3,809,713</u>	<u>\$ 3,817,921</u>	<u>\$ 3,817,921</u>	TOTAL RESOURCES	<u>\$ 3,916,820</u>	<u>\$ 3,916,820</u>	<u>\$ 3,916,820</u>

<u>BOND PRINCIPAL PAYMENTS</u>							
BOND ISSUE				PAYMENT DATE			
\$ 7,640,000	\$ -	\$ -	\$ -	GENERAL OBLIGATION SERIES 2005	\$ -	\$ -	\$ -
85,000	85,000	760,000	760,000	GENERAL OBLIGATION SERIES 2012	6/15/2020	1,130,000	1,130,000
1,890,000	1,945,000	1,450,000	1,450,000	GENERAL OBLIGATION SERIES 2016	6/15/2020	1,270,000	1,270,000
<u>\$ 9,615,000</u>	<u>\$ 2,030,000</u>	<u>\$ 2,210,000</u>	<u>\$ 2,210,000</u>	TOTAL PRINCIPAL		<u>\$ 2,400,000</u>	<u>\$ 2,400,000</u>

<u>BOND INTEREST PAYMENTS</u>							
BOND ISSUE				PAYMENT DATE			
\$ 73,164	\$ -	\$ -	\$ -	GENERAL OBLIGATION SERIES 2005		\$ -	\$ -
-	-	-	-	GENERAL OBLIGATION SERIES 2005		-	-
140,500	139,225	137,950	137,950	GENERAL OBLIGATION SERIES 2012	12/15/2019	126,550	126,550
140,500	139,225	137,950	137,950	GENERAL OBLIGATION SERIES 2012	6/15/2020	126,550	126,550
397,094	485,225	459,025	459,025	GENERAL OBLIGATION SERIES 2016	12/15/2019	437,275	437,275
510,550	485,225	459,025	459,025	GENERAL OBLIGATION SERIES 2016	6/15/2020	437,275	437,275
<u>\$ 1,261,808</u>	<u>\$ 1,248,900</u>	<u>\$ 1,193,950</u>	<u>\$ 1,193,950</u>	TOTAL INTEREST		<u>\$ 1,127,650</u>	<u>\$ 1,127,650</u>

<u>UNAPPROPRIATED BALANCE FOR FOLLOWING YEAR</u>							
BOND ISSUE				PAYMENT DATE			
\$ -	\$ -	\$ 156,394	\$ 156,394	GENERAL OBLIGATION SERIES 2012	12/15/2020	\$ 151,883	\$ 151,883
-	-	257,577	257,577	GENERAL OBLIGATION SERIES 2016	12/15/2020	237,287	237,287
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 413,971</u>	<u>\$ 413,971</u>	TOTAL UNAPPROPRIATED ENDING FUND BALANCE		<u>\$ 389,170</u>	<u>\$ 389,170</u>
<u>\$ 10,876,808</u>	<u>\$ 3,278,900</u>	<u>\$ 3,817,921</u>	<u>\$ 3,817,921</u>	TOTAL REQUIREMENTS		<u>\$ 3,916,820</u>	<u>\$ 3,916,820</u>

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SPECIAL REVENUE FUND TYPE

The Special Revenue Funds account for revenues and expenditures for specific projects that are legally and/or administratively restricted for a specific purpose. Funds included in this classification are College Services Fund, Contract and Grant Fund, Entrepreneurial 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 Fund.

COLLEGE SERVICES FUND

The College Services Fund accounts for non-technology fees charged to students. These fees include the college service fee, course fees, 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 RESOURCES AND REQUIREMENTS
 2019/20 ADOPTED BUDGET

16/17 ACTUAL	17/18 ACTUAL	18/19 ADOPTED	18/19 CURRENT		PROPOSED TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 1,583,609	\$ 1,310,048	\$ 1,641,527	\$ 1,641,527	TUITION AND FEES	\$ 1,668,822	\$ 1,668,822	\$ 1,668,822
1,114,881	260,000	0	0	TRANSFERS IN	0	0	0
3,514,694	5,072,711	5,504,438	5,504,438	BEGINNING FUND BALANCE	4,221,918	4,221,918	4,221,918
<u>\$ 6,213,184</u>	<u>\$ 6,642,759</u>	<u>\$ 7,145,965</u>	<u>\$ 7,145,965</u>	TOTAL RESOURCES	<u>\$ 5,890,740</u>	<u>\$ 5,890,740</u>	<u>\$ 5,890,740</u>
\$ 64,188	\$ 64,359	\$ 174,150	\$ 174,150	COLLEGE SUPPORT SERVICES	\$ 175,707	\$ 175,707	\$ 175,707
146,357	142,554	150,338	150,338	PLANT OPERATIONS AND MAINTENANCE	189,751	189,751	189,751
929,927	705,329	3,070,473	3,070,473	TRANSFERS OUT	1,194,876	1,194,876	1,194,876
0	0	100,000	100,000	CONTINGENCY	100,000	100,000	100,000
0	0	3,651,004	3,651,004	RESERVED FOR FUTURE EXPENDITURES	4,230,406	4,230,406	4,230,406
<u>\$ 1,140,473</u>	<u>\$ 912,243</u>	<u>\$ 7,145,965</u>	<u>\$ 7,145,965</u>	TOTAL REQUIREMENTS	<u>\$ 5,890,740</u>	<u>\$ 5,890,740</u>	<u>\$ 5,890,740</u>

CONTRACT AND GRANT FUND (Externally Restricted)

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

ROGUE COMMUNITY COLLEGE
 CONTRACT AND GRANT FUND
 SUMMARY OF RESOURCES AND REQUIREMENTS
 2019/20 ADOPTED BUDGET

16/17 ACTUAL	17/18 ACTUAL	18/19 ADOPTED	18/19 CURRENT		PROPOSED TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 3,948,965	\$ 5,051,871	\$ 5,721,281	\$ 6,293,793	FEDERAL SOURCES	\$ 6,739,146	\$ 6,739,146	\$ 6,739,146
955,281	170,581	1,826,393	1,352,196	STATE SOURCES	1,994,100	1,994,100	1,994,100
195,302	70,213	60,000	101,000	LOCAL SOURCES	78,000	78,000	78,000
252,332	304,290	260,000	260,000	TUITION AND FEES	291,100	291,100	291,100
448,347	530,102	1,281,616	1,067,831	OTHER REVENUE SOURCES	610,944	610,944	610,944
43,406	0	0	0	TRANSFERS IN	0	0	0
646,078	1,017,629	770,642	845,112	BEGINNING FUND BALANCE	1,097,525	1,097,525	1,097,525
<u>\$ 6,489,714</u>	<u>\$ 7,144,688</u>	<u>\$ 9,919,932</u>	<u>\$ 9,919,932</u>	TOTAL RESOURCES	<u>\$ 10,810,815</u>	<u>\$ 10,810,815</u>	<u>\$ 10,810,815</u>
\$ 1,109,632	\$ 985,011	\$ 1,825,058	\$ 1,816,359	INSTRUCTION	\$ 1,646,531	\$ 1,646,531	\$ 1,646,531
1,392,301	1,175,899	1,423,412	1,348,780	INSTRUCTIONAL SUPPORT	1,243,188	1,243,188	1,243,188
2,783,465	3,077,798	3,816,304	3,800,911	STUDENT SERVICES	4,723,553	4,723,553	4,723,553
140,000	0	5,000	7,125	COMMUNITY SERVICES	5,000	5,000	5,000
46,548	81,382	90,033	90,206	COLLEGE SUPPORT SERVICES	95,627	95,627	95,627
138	7,738	5,000	45,000	PLANT OPERATIONS AND MAINTENANCE	648,753	648,753	648,753
0	717,646	1,743,320	1,797,073	FACILITIES ACQUISITION & CONSTRUCTION	1,505,000	1,505,000	1,505,000
0	0	1,011,805	1,014,478	CONTINGENCY	943,163	943,163	943,163
<u>\$ 5,472,085</u>	<u>\$ 6,045,476</u>	<u>\$ 9,919,932</u>	<u>\$ 9,919,932</u>	TOTAL REQUIREMENTS	<u>\$ 10,810,815</u>	<u>\$ 10,810,815</u>	<u>\$ 10,810,815</u>

ENTREPRENEURIAL FUND

The Entrepreneurial Fund accounts for the development and growth of innovative activities of the College. The principal revenue is transfers from the General Fund and tuition and fees.

ROGUE COMMUNITY COLLEGE
 ENTREPRENEURIAL FUND
 SUMMARY OF RESOURCES AND REQUIREMENTS
 2019/20 ADOPTED BUDGET

16/17 ACTUAL	17/18 ACTUAL	18/19 ADOPTED	18/19 CURRENT		PROPOSED TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 0	\$ 0	\$ 0	\$ 26,895	STATE SOURCES	\$ 99,648	\$ 99,648	\$ 99,648
988,609	1,010,395	1,128,884	1,127,956	TUITION AND FEES	1,390,092	1,390,092	1,390,092
1,397	0	100,000	0	OTHER REVENUE SOURCES	100,000	100,000	100,000
528,671	250,000	250,000	250,000	TRANSFERS IN	250,000	250,000	250,000
75,000	730,058	874,254	948,287	BEGINNING FUND BALANCE	790,326	790,326	790,326
<u>\$ 1,593,678</u>	<u>\$ 1,990,453</u>	<u>\$ 2,353,138</u>	<u>\$ 2,353,138</u>	TOTAL RESOURCES	<u>\$ 2,630,066</u>	<u>\$ 2,630,066</u>	<u>\$ 2,630,066</u>
\$ 451,991	\$ 568,051	\$ 1,115,952	\$ 1,114,057	INSTRUCTION	\$ 1,242,903	\$ 1,242,903	\$ 1,242,903
407,511	156,293	467,172	467,172	INSTRUCTIONAL SUPPORT	354,275	354,275	354,275
0	59,725	184,180	186,075	STUDENT SERVICES	237,670	237,670	237,670
0	0	25,000	25,000	COMMUNITY SERVICES	20,000	20,000	20,000
4,117	154,235	259,501	259,501	COLLEGE SUPPORT SERVICES	260,096	260,096	260,096
0	0	25,000	25,000	FACILITIES ACQUISITION & CONSTRUCTION	20,000	20,000	20,000
0	83,250	83,148	83,148	TRANSFERS OUT	88,504	88,504	88,504
0	0	193,185	193,185	CONTINGENCY	406,618	406,618	406,618
<u>\$ 863,620</u>	<u>\$ 1,021,555</u>	<u>\$ 2,353,138</u>	<u>\$ 2,353,138</u>	TOTAL REQUIREMENTS	<u>\$ 2,630,066</u>	<u>\$ 2,630,066</u>	<u>\$ 2,630,066</u>

FINANCIAL AID FUND (Externally Restricted)

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

ROGUE COMMUNITY COLLEGE
 FINANCIAL AID FUND
 SUMMARY OF RESOURCES AND REQUIREMENTS
 2019/20 ADOPTED BUDGET

16/17 ACTUAL	17/18 ACTUAL	18/19 ADOPTED	18/19 CURRENT		PROPOSED TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 17,539,289	\$ 15,379,612	\$ 22,341,441	\$ 22,341,441	FEDERAL SOURCES	\$ 23,397,006	\$ 23,397,006	\$ 23,397,006
3,365,707	3,432,932	4,400,000	4,400,000	STATE SOURCES	5,700,000	5,700,000	5,700,000
325,980	341,308	400,000	400,000	LOCAL SOURCES	500,000	500,000	500,000
20,455	25,800	0	0	TRANSFERS IN	0	0	0
<u>\$ 21,251,432</u>	<u>\$ 19,179,654</u>	<u>\$ 27,141,441</u>	<u>\$ 27,141,441</u>	TOTAL RESOURCES	<u>\$ 29,597,006</u>	<u>\$ 29,597,006</u>	<u>\$ 29,597,006</u>
\$ 21,225,012	\$ 19,153,854	\$ 27,096,370	\$ 27,096,370	FINANCIAL AID	\$ 29,562,006	\$ 29,562,006	\$ 29,562,006
26,420	25,800	45,071	45,071	TRANSFERS OUT	35,000	35,000	35,000
<u>\$ 21,251,432</u>	<u>\$ 19,179,654</u>	<u>\$ 27,141,441</u>	<u>\$ 27,141,441</u>	TOTAL REQUIREMENTS	<u>\$ 29,597,006</u>	<u>\$ 29,597,006</u>	<u>\$ 29,597,006</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 RESOURCES AND REQUIREMENTS
 2019/20 ADOPTED BUDGET

16/17 ACTUAL	17/18 ACTUAL	18/19 ADOPTED	18/19 CURRENT		PROPOSED TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 194,690	\$ 197,023	\$ 441,589	\$ 441,589	OTHER REVENUE SOURCES	\$ 438,481	\$ 438,481	\$ 438,481
377,453	408,566	505,000	505,000	TRANSFERS IN	510,000	510,000	510,000
<u>\$ 572,143</u>	<u>\$ 605,589</u>	<u>\$ 946,589</u>	<u>\$ 946,589</u>	TOTAL RESOURCES	<u>\$ 948,481</u>	<u>\$ 948,481</u>	<u>\$ 948,481</u>
\$ 34,911	\$ 28,190	\$ 38,564	\$ 38,564	INSTRUCTIONAL SUPPORT	\$ 38,958	\$ 38,958	\$ 38,958
205,603	237,917	278,477	278,477	COLLEGE SUPPORT SERVICES	294,045	294,045	294,045
301,627	308,225	496,333	496,333	PLANT OPERATIONS AND MAINTENANCE	505,478	505,478	505,478
30,000	30,000	5,000	5,000	TRANSFERS OUT	10,000	10,000	10,000
0	0	128,215	128,215	CONTINGENCY	100,000	100,000	100,000
<u>\$ 572,143</u>	<u>\$ 604,333</u>	<u>\$ 946,589</u>	<u>\$ 946,589</u>	TOTAL REQUIREMENTS	<u>\$ 948,481</u>	<u>\$ 948,481</u>	<u>\$ 948,481</u>

INTRA-COLLEGE FUND

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

ROGUE COMMUNITY COLLEGE
 INTRA-COLLEGE FUND
 SUMMARY OF RESOURCES AND REQUIREMENTS
 2019/20 ADOPTED BUDGET

16/17 ACTUAL	17/18 ACTUAL	18/19 ADOPTED	18/19 CURRENT		PROPOSED TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 260,803	\$ 394,422	\$ 1,750	\$ 1,750	TUITION AND FEES	\$ 1,750	\$ 1,750	\$ 1,750
9,216	7,295	22,000	22,000	OTHER REVENUE SOURCES	32,500	32,500	32,500
150,476	166,586	520,135	520,135	TRANSFERS IN	420,045	420,045	420,045
234,393	166,540	289,408	289,408	BEGINNING FUND BALANCE	303,329	303,329	303,329
<u>\$ 654,890</u>	<u>\$ 734,843</u>	<u>\$ 833,293</u>	<u>\$ 833,293</u>	TOTAL RESOURCES	<u>\$ 757,624</u>	<u>\$ 757,624</u>	<u>\$ 757,624</u>
\$ 78,672	\$ 55,839	\$ 256,814	\$ 256,814	INSTRUCTIONAL SUPPORT	\$ 268,860	\$ 268,860	\$ 268,860
344,327	336,112	464,280	464,280	STUDENT SERVICES	408,476	408,476	408,476
64,046	61,586	106,699	106,699	COLLEGE SUPPORT SERVICES	74,788	74,788	74,788
1,303	3,350	5,500	5,500	TRANSFERS OUT	5,500	5,500	5,500
<u>\$ 488,349</u>	<u>\$ 456,888</u>	<u>\$ 833,293</u>	<u>\$ 833,293</u>	TOTAL REQUIREMENTS	<u>\$ 757,624</u>	<u>\$ 757,624</u>	<u>\$ 757,624</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 - Other to pay the Limited Tax Pension Obligation Series 2005.

ROGUE COMMUNITY COLLEGE
 PERS FUND
 SUMMARY OF RESOURCES AND REQUIREMENTS
 2019/20 ADOPTED BUDGET

16/17 ACTUAL	17/18 ACTUAL	18/19 ADOPTED	18/19 CURRENT		PROPOSED TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 1,719,441	\$ 1,507,774	\$ 1,684,999	\$ 1,684,999	OTHER REVENUE SOURCES	\$ 2,187,460	\$ 2,187,460	\$ 2,187,460
0	0	160,389	160,389	TRANSFERS IN	0	0	0
5,704,367	5,790,076	5,362,539	5,362,539	BEGINNING FUND BALANCE	5,614,843	5,614,843	5,614,843
<u>\$ 7,423,808</u>	<u>\$ 7,297,850</u>	<u>\$ 7,207,927</u>	<u>\$ 7,207,927</u>	TOTAL RESOURCES	<u>\$ 7,802,303</u>	<u>\$ 7,802,303</u>	<u>\$ 7,802,303</u>
\$ 10,854	\$ 0	\$ 100,000	\$ 100,000	COLLEGE SUPPORT SERVICES	\$ 100,000	\$ 100,000	\$ 100,000
1,622,878	1,685,501	3,328,270	3,328,270	TRANSFERS OUT	1,826,356	1,826,356	1,826,356
0	0	50,000	50,000	CONTINGENCY	102,274	102,274	102,274
0	0	3,729,657	3,729,657	RESERVED FOR FUTURE EXPENDITURES	5,773,673	5,773,673	5,773,673
<u>\$ 1,633,732</u>	<u>\$ 1,685,501</u>	<u>\$ 7,207,927</u>	<u>\$ 7,207,927</u>	TOTAL REQUIREMENTS	<u>\$ 7,802,303</u>	<u>\$ 7,802,303</u>	<u>\$ 7,802,303</u>

SELF-SUPPORT FUND

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

ROGUE COMMUNITY COLLEGE
 SELF-SUPPORT FUND
 SUMMARY OF RESOURCES AND REQUIREMENTS
 2019/20 ADOPTED BUDGET

16/17 ACTUAL	17/18 ACTUAL	18/19 ADOPTED	18/19 CURRENT		PROPOSED TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 168,225	\$ 126,404	\$ 148,050	\$ 148,050	STATE SOURCES	\$ 133,560	\$ 133,560	\$ 133,560
598,460	749,471	838,956	838,956	TUITION AND FEES	882,816	882,816	882,816
11,823	842	100,000	100,000	OTHER REVENUE SOURCES	100,000	100,000	100,000
219,053	364,378	387,469	387,469	TRANSFERS IN	232,466	232,466	232,466
227,308	108,023	171,502	171,502	BEGINNING FUND BALANCE	149,057	149,057	149,057
<u>\$ 1,224,870</u>	<u>\$ 1,349,120</u>	<u>\$ 1,645,977</u>	<u>\$ 1,645,977</u>	TOTAL RESOURCES	<u>\$ 1,497,899</u>	<u>\$ 1,497,899</u>	<u>\$ 1,497,899</u>
\$ 490,962	\$ 570,477	\$ 735,059	\$ 774,353	INSTRUCTION	\$ 615,331	\$ 615,331	\$ 615,331
410,882	578,445	624,955	624,955	INSTRUCTIONAL SUPPORT	665,239	665,239	665,239
2,858	0	0	0	STUDENT SERVICES	0	0	0
212,142	35,728	25,000	35,000	TRANSFERS OUT	35,000	35,000	35,000
0	0	260,963	211,669	CONTINGENCY	182,329	182,329	182,329
<u>\$ 1,116,846</u>	<u>\$ 1,184,651</u>	<u>\$ 1,645,977</u>	<u>\$ 1,645,977</u>	TOTAL REQUIREMENTS	<u>\$ 1,497,899</u>	<u>\$ 1,497,899</u>	<u>\$ 1,497,899</u>

STABILITY RESERVE FUND

The Stability Reserve Fund accounts for the funds set aside by the RCC Board of Education to be used to stabilize the College's funding. The principal revenue is transfers from the General Fund.

ROGUE COMMUNITY COLLEGE
 STABILITY RESERVE FUND
 SUMMARY OF RESOURCES AND REQUIREMENTS
 2019/20 ADOPTED BUDGET

16/17 ACTUAL	17/18 ACTUAL	18/19 ADOPTED	18/19 CURRENT		PROPOSED TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	TRANSFERS IN	\$ 500,000	\$ 500,000	\$ 500,000
3,161,052	3,661,052	3,411,052	3,411,052	BEGINNING FUND BALANCE	3,311,052	3,311,052	3,311,052
<u>\$ 3,661,052</u>	<u>\$ 4,161,052</u>	<u>\$ 3,911,052</u>	<u>\$ 3,911,052</u>	TOTAL RESOURCES	<u>\$ 3,811,052</u>	<u>\$ 3,811,052</u>	<u>\$ 3,811,052</u>
\$ 0	\$ 750,000	\$ 600,000	\$ 600,000	TRANSFERS OUT	\$ 0	\$ 0	\$ 0
0	0	3,311,052	3,311,052	RESERVED FOR FUTURE EXPENDITURES	3,811,052	3,811,052	3,811,052
<u>\$ 0</u>	<u>\$ 750,000</u>	<u>\$ 3,911,052</u>	<u>\$ 3,911,052</u>	TOTAL REQUIREMENTS	<u>\$ 3,811,052</u>	<u>\$ 3,811,052</u>	<u>\$ 3,811,052</u>

TECHNOLOGY AND EQUIPMENT FUND

The Technology and Equipment Fund is designated for the replacement of the College's equipment and software maintenance. The principal revenues are the \$7 per credit and the \$7 per non-credit course technology fee, the distance education fee, and transfers in from other funds. The principal expenditures are upgrades/replacements for equipment, software maintenance and transfers out to other funds.

ROGUE COMMUNITY COLLEGE
 TECHNOLOGY AND EQUIPMENT FUND
 SUMMARY OF RESOURCES AND REQUIREMENTS
 2019/20 ADOPTED BUDGET

16/17 ACTUAL	17/18 ACTUAL	18/19 ADOPTED	18/19 CURRENT		PROPOSED TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 1,088,408	\$ 1,056,751	\$ 1,296,984	\$ 1,318,260	TUITION AND FEES	\$ 1,344,512	\$ 1,344,512	\$ 1,344,512
1,300	1,310	50,000	51,115	OTHER REVENUE SOURCES	102,000	102,000	102,000
346,984	214,800	341,142	351,142	TRANSFERS IN	383,448	383,448	383,448
598,502	717,067	491,012	458,621	BEGINNING FUND BALANCE	446,867	446,867	446,867
<u>\$ 2,035,194</u>	<u>\$ 1,989,928</u>	<u>\$ 2,179,138</u>	<u>\$ 2,179,138</u>	TOTAL RESOURCES	<u>\$ 2,276,827</u>	<u>\$ 2,276,827</u>	<u>\$ 2,276,827</u>
\$ 297,901	\$ 306,052	\$ 506,421	\$ 479,707	INSTRUCTION	\$ 345,098	\$ 345,098	\$ 345,098
426,145	452,521	30,000	41,606	INSTRUCTIONAL SUPPORT	23,000	23,000	23,000
14,793	0	20,580	10,455	STUDENT SERVICES	15,580	15,580	15,580
579,287	593,162	1,452,490	1,440,815	COLLEGE SUPPORT SERVICES	1,538,023	1,538,023	1,538,023
0	9,500	20,415	51,045	PLANT OPERATIONS AND MAINTENANCE	10,000	10,000	10,000
0	0	0	0	TRANSFERS OUT	255,126	255,126	255,126
0	0	149,232	155,510	CONTINGENCY	90,000	90,000	90,000
<u>\$ 1,318,127</u>	<u>\$ 1,361,236</u>	<u>\$ 2,179,138</u>	<u>\$ 2,179,138</u>	TOTAL REQUIREMENTS	<u>\$ 2,276,827</u>	<u>\$ 2,276,827</u>	<u>\$ 2,276,827</u>

UNEMPLOYMENT FUND

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

ROGUE COMMUNITY COLLEGE
 UNEMPLOYMENT FUND
 SUMMARY OF RESOURCES AND REQUIREMENTS
 2019/20 ADOPTED BUDGET

16/17 ACTUAL	17/18 ACTUAL	18/19 ADOPTED	18/19 CURRENT		PROPOSED TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 42,569	\$ 77,471	\$ 74,414	\$ 74,414	OTHER REVENUE SOURCES	\$ 79,319	\$ 79,319	\$ 79,319
214,868	194,038	200,473	200,473	BEGINNING FUND BALANCE	214,737	214,737	214,737
<u>\$ 257,438</u>	<u>\$ 271,510</u>	<u>\$ 274,887</u>	<u>\$ 274,887</u>	TOTAL RESOURCES	<u>\$ 294,056</u>	<u>\$ 294,056</u>	<u>\$ 294,056</u>
\$ 63,399	\$ 64,168	\$ 81,989	\$ 81,989	COLLEGE SUPPORT SERVICES	\$ 82,125	\$ 82,125	\$ 82,125
0	0	192,898	192,898	CONTINGENCY	211,931	211,931	211,931
<u>\$ 63,399</u>	<u>\$ 64,168</u>	<u>\$ 274,887</u>	<u>\$ 274,887</u>	TOTAL REQUIREMENTS	<u>\$ 294,056</u>	<u>\$ 294,056</u>	<u>\$ 294,056</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. Principal revenue from this fund is book sales.

ROGUE COMMUNITY COLLEGE
 AUXILIARY SERVICES FUND
 SUMMARY OF RESOURCES AND REQUIREMENTS
 2019/20 ADOPTED BUDGET

16/17 ACTUAL	17/18 ACTUAL	18/19 ADOPTED	18/19 CURRENT		PROPOSED TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 2,376,582	\$ 2,004,345	\$ 1,826,948	\$ 1,826,948	SALES	\$ 1,438,438	\$ 1,438,438	\$ 1,438,438
4,740	12,889	7,250	7,250	OTHER INCOME	7,250	7,250	7,250
0	63,571	200,000	200,000	TRANSFERS IN	200,000	200,000	200,000
771,793	764,295	347,125	347,125	BEGINNING FUND BALANCE	347,125	347,125	347,125
<u>\$ 3,153,116</u>	<u>\$ 2,845,101</u>	<u>\$ 2,381,323</u>	<u>\$ 2,381,323</u>	TOTAL RESOURCES	<u>\$ 1,992,813</u>	<u>\$ 1,992,813</u>	<u>\$ 1,992,813</u>
\$ 2,374,270	\$ 2,153,273	\$ 1,982,646	\$ 1,982,646	STUDENT SERVICES	\$ 1,713,941	\$ 1,713,941	\$ 1,713,941
14,550	14,550	14,550	14,550	TRANSFERS OUT	14,550	14,550	14,550
0	0	384,127	384,127	CONTINGENCY	264,322	264,322	264,322
<u>\$ 2,388,820</u>	<u>\$ 2,167,823</u>	<u>\$ 2,381,323</u>	<u>\$ 2,381,323</u>	TOTAL REQUIREMENTS	<u>\$ 1,992,813</u>	<u>\$ 1,992,813</u>	<u>\$ 1,992,813</u>

OTHER AUXILIARY SERVICES FUND

The Other Auxiliary Services Fund accounts for the operation of ancillary activities for Art, Auto Artist, Diesel Technology, Disability Services, Early Childhood Education Facility, Facility Rental, Friends of the Library, Gallery Projects, Illinois Valley Business Entrepreneurial Center Facility, Manufacturing Engineering Technology, Massage, Math, Music Ensembles, RogueNet intergovernmental agreements, Testing Center, Theater, and Welding.

ROGUE COMMUNITY COLLEGE
 OTHER AUXILIARY SERVICES FUND
 SUMMARY OF RESOURCES AND REQUIREMENTS
 2019/20 ADOPTED BUDGET

16/17 ACTUAL	17/18 ACTUAL	18/19 ADOPTED	18/19 CURRENT		PROPOSED TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 643,278	\$ 648,588	\$ 688,023	\$ 688,023	OTHER INCOME	\$ 609,324	\$ 609,324	\$ 609,324
92,162	97,285	0	0	TRANSFERS IN	0	0	0
585,523	710,737	930,945	930,945	BEGINNING FUND BALANCE	638,125	638,125	638,125
<u>\$ 1,320,963</u>	<u>\$ 1,456,611</u>	<u>\$ 1,618,968</u>	<u>\$ 1,618,968</u>	TOTAL RESOURCES	<u>\$ 1,247,449</u>	<u>\$ 1,247,449</u>	<u>\$ 1,247,449</u>
\$ 16,753	\$ 15,244	\$ 86,636	\$ 86,636	STUDENT SERVICES	\$ 75,289	\$ 75,289	\$ 75,289
494,549	392,076	508,502	539,685	COMMUNITY SERVICES	709,000	709,000	709,000
0	0	0	0	COLLEGE SUPPORT SERVICES	6,700	6,700	6,700
65,735	56,965	283,103	283,103	PLANT OPERATIONS AND MAINTENANCE	313,831	313,831	313,831
33,188	62,042	666,327	666,327	TRANSFERS OUT	49,631	49,631	49,631
0	0	74,400	43,217	CONTINGENCY	92,998	92,998	92,998
<u>\$ 610,226</u>	<u>\$ 526,328</u>	<u>\$ 1,618,968</u>	<u>\$ 1,618,968</u>	TOTAL REQUIREMENTS	<u>\$ 1,247,449</u>	<u>\$ 1,247,449</u>	<u>\$ 1,247,449</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 athletics Booster Club are the agencies represented in the Agency Fund.

ROGUE COMMUNITY COLLEGE
 AGENCY FUND
 SUMMARY OF RESOURCES AND REQUIREMENTS
 2019/20 ADOPTED BUDGET

16/17 ACTUAL	17/18 ACTUAL	18/19 ADOPTED	18/19 CURRENT		PROPOSED TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 203,136	\$ 233,574	\$ 219,238	\$ 219,238	OTHER REVENUE SOURCES	\$ 267,937	\$ 267,937	\$ 267,937
50,344	13,167	0	0	BEGINNING FUND BALANCE	12,471	12,471	12,471
<u>\$ 253,481</u>	<u>\$ 246,742</u>	<u>\$ 219,238</u>	<u>\$ 219,238</u>	TOTAL RESOURCES	<u>\$ 280,408</u>	<u>\$ 280,408</u>	<u>\$ 280,408</u>
\$ 10,270	\$ 9,287	\$ 0	\$ 0	STUDENT SERVICES	\$ 38,671	\$ 38,671	\$ 38,671
230,043	223,601	219,238	219,238	COLLEGE SUPPORT SERVICES	241,737	241,737	241,737
<u>\$ 240,314</u>	<u>\$ 232,889</u>	<u>\$ 219,238</u>	<u>\$ 219,238</u>	TOTAL REQUIREMENTS	<u>\$ 280,408</u>	<u>\$ 280,408</u>	<u>\$ 280,408</u>

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ROGUE COMMUNITY COLLEGE
BUDGET ASSUMPTIONS
FOR THE FISCAL YEAR 2019/20

General Fund Revenue Assumptions:

- State Operations are based upon the Community College Support Funding level of \$590 million
- Property Taxes reflect a 3.5% increase over prior year projected
- Tuition and Fees
 1. Assumes an enrollment decrease of 2% from 2018/19
 2. \$5 per credit increase in tuition
- Transfers In – see pages 70-73 for details

General Fund Expenditure Assumptions:

- Placeholder for exempt salary increase, pending final determination
- Full time faculty salary schedule increased by 1.87% to state wide average, plus one step
- Adjunct faculty salary schedule increased 1.87%, less a decrease of 1% for enrollment decline, and strategic reductions
- Classified salary schedule increased by 1.9%, plus 2.1% performance adjustment for eligible employees
- Student wages increase 2%
- Health insurance contractually stipulated increase of 6%
- PERS rate approximately 14.2%
- Fixed District costs projected
- Departmental Materials & Services and Capital increase is 5.4% from the 2019/20 adopted budget, strategic investments included
- Transfers Out – see pages 70-73 for details

For questions about Rogue Community College's 2019/20 budget please contact:

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ROGUE COMMUNITY COLLEGE
SCHEDULE OF TRANSFERS
2019/20 ADOPTED BUDGET

	<u>Revenues</u>	<u>Expenditures</u>	<u>Comments</u>
General Fund			
from College Services Fund	\$ 68,479	\$	General operating costs of the College
from Financial Aid Fund	35,000		Administrative fees received for Pell, SEOG and FWS
from Technology & Equipment Fund	255,126		General operating costs of the College
to Entrepreneurial Fund		250,000	Development and growth of innovative activities
to Higher Education Center Fund		510,000	Operating costs for the Higher Education Center
to Intra-College Fund		154,694	Professional growth for exempt, faculty and classified
to Self-Support Fund		143,962	Support of continuing education administrative costs
to Stability Reserve Fund		500,000	Annual commitment to stability reserve
to Technology & Equipment Fund		328,098	Technology licenses and maintenance agreements \$268,748; Institutional video simulation \$15,000; Nursing SimMan \$4,500; Fire Science capital equipment \$10,350; Recruitment vehicles \$5,000; Mailroom vehicle \$2,500; Campus Security vehicle \$2,500; Facilities vehicles \$10,000; Communications vehicle \$2,500 and replacement battery backups \$7,000
Total	<u>\$ 358,605</u>	<u>\$ 1,886,754</u>	
Capital Improvement Fund - Maintenance			
from College Services Fund	\$ 835,000	\$	ADA \$9,000; Emergency Preparedness \$25,000; Emergencies \$126,000; Facilities \$450,000; Campus Improvements \$225,000
from Higher Education Center Fund	10,000		Repair and maintenance for College's portion of the HEC building
from Other Auxiliary Services Fund	49,631		Repair and maintenance for College's facilities used as rental to outside agencies \$42,110; replacement of classroom and student furnishings \$7,521
to Auxiliary Services Fund		200,000	General operating costs of the College bookstore
Total	<u>\$ 894,631</u>	<u>\$ 200,000</u>	
Debt Service Fund			
from College Services Fund	\$ 25,746	\$	Title VII loan
from PERS Fund	1,826,356		Limited Tax Pension Obligation Series 2005
Total	<u>\$ 1,852,102</u>	<u>\$ -</u>	

ROGUE COMMUNITY COLLEGE
SCHEDULE OF TRANSFERS
2019/20 ADOPTED BUDGET

	Revenues	Expenditures	Comments
College Services Fund			
to Capital Improvement Fund - Maintenance	\$	\$ 835,000	ADA \$9,000; Emergency Preparedness \$25,000; Emergencies \$126,000; Facilities \$450,000; Campus Improvements \$225,000
to Debt Service Fund		25,746	Title VII loan
to General Fund		68,479	General operating costs of the College
to Intra-College Fund		245,301	RCC Associated Student Government \$74,412; Disability Services equipment needs \$9,073; Alpha Zeta Pi \$7,500; Athletics \$154,316
to Technology & Equipment Fund		20,350	Replacement of capital equipment used in EMS program
Total	\$ -	\$ 1,194,876	
Entrepreneurial Fund			
from General Fund	\$ 250,000	\$	Development and growth of innovative activities
to Self-Support Fund		88,504	Revenue sharing for American Heart Association activity
Total	\$ 250,000	\$ 88,504	
Financial Aid Fund			
to General Fund	\$	\$ 35,000	Administrative fees received for Pell, SEOG and FWS
Total	\$ -	\$ 35,000	
Higher Education Center Fund			
from General Fund	\$ 510,000	\$	Operating costs for the Higher Education Center
to Capital Improvement Fund - Maintenance		10,000	Repair and maintenance for College's portion of the HEC building
Total	\$ 510,000	\$ 10,000	
Intra-College Fund			
from Auxiliary Services Fund	\$ 14,550	\$	Staff gatherings \$4,550; Athletics \$10,000
from College Services Fund	245,301		RCC Associated Student Government \$74,412; Disability Services equipment needs \$9,073; Alpha Zeta Pi \$7,500; Athletics \$154,316
from General Fund	154,694		Professional growth for exempt, faculty and classified
Intra-fund	5,500	5,500	Transfer within fund for RCC Associated Student Government Club Activity
Total	\$ 420,045	\$ 5,500	

ROGUE COMMUNITY COLLEGE
SCHEDULE OF TRANSFERS
2019/20 ADOPTED BUDGET

	Revenues	Expenditures	Comments
PERS Fund			
to Debt Service Fund		1,826,356	Limited Tax Pension Obligation Series 2005
Total	\$ -	\$ 1,826,356	
Self-Support Fund			
from Entrepreneurial Fund	\$ 88,504	\$	Revenue sharing for American Heart Association activity
from General Fund	143,962		Support of continuing education administrative costs
to Technology & Equipment Fund		35,000	Revenue sharing for EMS and Fire Science non-credit activity coordinated by Continuing Education
Total	\$ 232,466	\$ 35,000	
Stability Reserve Fund			
from General Fund	\$ 500,000	\$	Annual commitment to stability reserve
Total	\$ 500,000	\$ -	
Technology and Equipment Fund			
from College Services Fund	\$ 20,350	\$	Replacement of capital equipment used in EMS program
from General Fund	328,098		Technology licenses and maintenance agreements \$242,192; Institutional video simulation \$15,000; Nursing SimMan \$4,500; Fire Science capital equipment \$10,350; Recruitment vehicles \$5,000; Mailroom vehicle \$2,500; Campus Security vehicle \$2,500; Facilities vehicles \$10,000; Communications vehicle \$2,500 and replacement battery backups \$7,000
from Self-Support Fund	35,000		Revenue sharing for EMS and Fire Science non-credit activity coordinated by Continuing Education
to General Fund		255,126	General operating costs of the College
Total	\$ 383,448	\$ 255,126	
Auxiliary Services Fund			
from Capital Improvement Fund - Maintenance	\$ 200,000	\$	General operating costs of the College bookstore
to Intra-College Fund		14,550	Staff gatherings \$4,550; Athletics \$10,000
Total	\$ 200,000	\$ 14,550	

ROGUE COMMUNITY COLLEGE
 SCHEDULE OF TRANSFERS
 2019/20 ADOPTED BUDGET

	<u>Revenues</u>	<u>Expenditures</u>	<u>Comments</u>
Other Auxiliary Services Fund			
to Capital Improvement Fund - Maintenance	\$	\$ 49,631	Repair and maintenance for College's facilities used as rental to outside agencies \$42,110; replacement of classroom and student furnishings \$7,521
Total	<u>\$ -</u>	<u>\$ 49,631</u>	
Total Transfer - All Funds	<u><u>\$ 5,601,297</u></u>	<u><u>\$ 5,601,297</u></u>	

Rogue Community College
3345 Redwood Hwy
Grants Pass, OR 97526

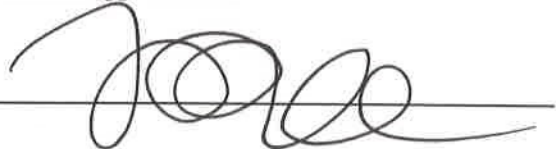
Affidavit of Publication

THIS IS NOT A BILL

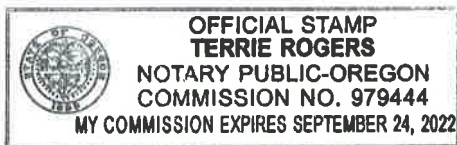
State of Oregon
County of Jackson

CASE NO.

I, Jennie DeBunce, 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 PUBLIC NOTICE, a printed copy of which is hereto annexed, was published in the entire issue of said newspaper for 1 successive and consecutive insertion(s) in the following issues 5/10/2019 (HERE SET FORTH DATES OF ISSUE)



Subscribed and sworn to before me this 16th day of May, 2019.





NOTARY PUBLIC FOR OREGON

My commission expires 24th day of Sept., 2022.

Rosebud Media - Mail Tribune - Ashland Tidings
111 N Fir St
Medford, OR 97501

NOTICE OF BUDGET COMMITTEE MEETING

A public meeting of the Rogue Community College Budget Committee, to discuss the budget for the fiscal year July 1, 2019 to June 30, 2020, will take place at the Table Rock Campus, located at 7800 Pacific Avenue, Rm 206, White City, Oregon on May 21, 2019 at 3:00 pm. The purpose of the meeting is to receive the budget message and take public comment. This is a public meeting where public comment and deliberation of the Budget Committee will take place. The regular Board of Education meeting will begin at 4:00 p.m.

An additional, separate meeting of the Budget Committee will be held to take public comment and consider approval of the budget. Any person may appear at the meeting and discuss the proposed budget with the Budget Committee. The meeting will take place at the RCC/SOU Higher Education Center, located at 101 S Bartlett St, Rm 127/129, Medford, Oregon on May 30, 2019 at 2:00 pm.

If necessary, a third meeting of the Budget Committee will be held to take public comment and consider approval of the budget. Any person may appear at the meeting and discuss the proposed budget with the Budget Committee. If necessary, the meeting will take place at the Redwood Campus, 3345 Redwood Hwy, Rm H2, Grants Pass, Oregon on June 4, 2019 at 2:00 pm.

This notice is also available at <http://www.roguecc.edu/budget>.

The budget will be available for public inspection at the meeting and then beginning May 22, 2019 in the Office of Budget and Financial Services during the hours of 9 am to 4 pm Monday-Friday or electronically at <http://www.roguecc.edu/budget>. The budget was prepared on a basis of accounting consistent with the basis of accounting used during the preceding year.

May 10, 2019

Rogue Community College
3345 Redwood Hwy
Grants Pass, OR 97526

Affidavit of Publication

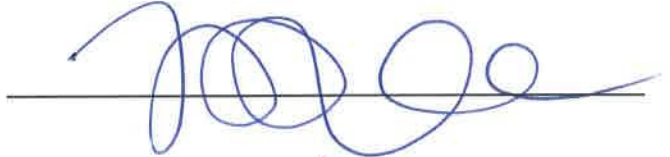
THIS IS NOT A BILL

State of Oregon
County of Jackson

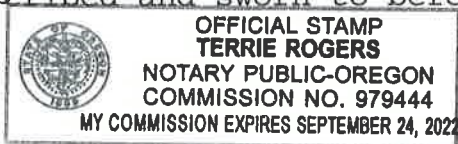
CASE NO.

I, Jennie DeBunce, 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

PUBLIC NOTICE, a printed copy of which is hereto annexed, was published in the entire issue of said newspaper for 1 successive and consecutive insertion(s) in the following issues 6/9/2019 (HERE SET FORTH DATES OF ISSUE)



Subscribed and sworn to before me this 13th day of June, 2019.





NOTARY PUBLIC FOR OREGON

My commission expires 24th day of Sept., 2022.

Rosebud Media - Mail Tribune - Ashland Tidings
111 N Fir St
Medford, OR 97501

Notice of Budget Hearing

A public meeting of the Rogue Community College Board of Education will be held on June 18, 2019 at 4 p.m. at the Redwood Campus, Room H2, located at 3345 Redwood Hwy, Grants Pass, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2019 as approved by the Rogue Community College District Budget Committee. The budget and form CC1 will be available for public inspection at the meeting and then beginning June 19, 2019 in the Office of Budget and Financial Services during the hours of 9 am to 4 pm Monday-Friday or electronically at <http://www.roguecc.edu/budget>. The budget was prepared on a basis of accounting consistent with the basis of accounting used during the preceding year.

June 9, 2019

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

May 10, 2019.

LEGAL NOTICE

NOTICE OF BUDGET COMMITTEE MEETING

A public meeting of the Rogue Community College Budget Committee, to discuss the budget for the fiscal year July 1, 2019 to June 30, 2020, will take place at the Table Rock Campus, located at 7800 Pacific Avenue, Rm. 206, White City, Oregon on May 21, 2019 at 3:00 pm. The purpose of the meeting is to receive the budget message and take public comment. This is a public meeting where public comment and deliberation of the Budget Committee will take place. The regular Board of Education meeting will begin at 4:00 p.m.

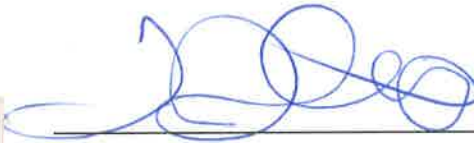
An additional, separate meeting of the Budget Committee will be held to take public comment and consider approval of the budget. Any person may appear at the meeting and discuss the proposed budget with the Budget Committee. The meeting will take place at the RCC/SOU Higher Education Center, located at 101 S Bartlett St., Rm 127/129, Medford, Oregon on May 30, 2019 at 2:00 pm.

If necessary, a third meeting of the Budget Committee will be held to take public comment and consider approval of the budget. Any person may appear at the meeting and discuss the proposed budget with the Budget Committee. If necessary, the meeting will take place at the Redwood Campus, 3345 Redwood Hwy., Rm H2, Grants Pass, Oregon on June 4, 2019 at 2:00 pm.

This notice is also available at <http://web.roguecc.edu/budget>.

The budget will be available for public inspection at the meeting and then beginning May 22, 2019 in the Office of Budget and Financial Services during the hours of 9 am to 4 pm Monday-Friday or electronically at <http://web.roguecc.edu/budget>. The budget was prepared on a basis of accounting consistent with the basis of accounting used during the preceding year.

No. 00431089 - May 10, 2019

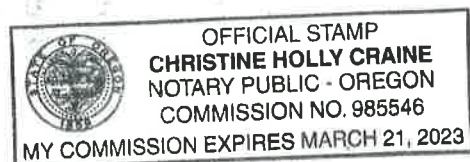


Subscribed and sworn to before me this
tenth day of May, 2019.



Notary Public of Oregon

My commission expires the twenty first day of
March, 2023.



Grants Pass
Daily Courier

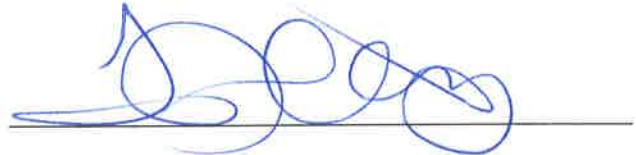
P.O. Box 1468, 409 S.E. 7th Street • Grants Pass, Oregon 97528

AFFIDAVIT OF PUBLICATION

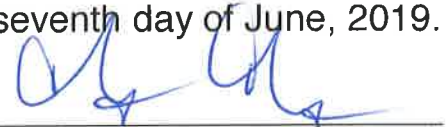
State of Oregon)
County of Josephine) ss.

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

June 7, 2019.



Subscribed and sworn to before me this
seventh day of June, 2019.



Notary Public of Oregon

My commission expires the twenty first day of
March, 2023.

432985

ICIAL STAMP
NE HOLLY CRAINE
PUBLIC - OREGON
SSION NO. 985546
IRES MARCH 21, 2023



LEGAL NOTICE

NOTICE OF BUDGET HEARING

FORM CC-1

A public meeting of the Rogue Community College Board of Education will be held on June 18, 2019 at 4 p.m. at the Redwood Campus, Room H2, located at 3345 Grants Pass, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2019 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/budgetor> at the Office of Budget and Financial Services, 3345 Redwood Highway, Grants Pass, Oregon after June 18, 2019 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 that is the same as the basis of accounting used during the preceding year.

Contact: Natalie Herklotz

Telephone: 541 - 956-7019

Email: nhertklotz@roguecc.edu

FINANCIAL SUMMARY - RESOURCES

TOTAL OF ALL FUNDS	Actual Amount	Adopted Budget	Approved Budget
	Last Year 2017/18	This Year 2018/19	Next Year 2019/20
Beginning Fund Balance	\$48,675,277	\$48,093,428	\$42,437,305
Current Year Property Taxes, other than Local Option Taxes	\$16,195,010	\$16,981,135	\$18,000,640
Current Year Local Option Property Taxes	\$0	\$0	\$0
Tuition and Fees	\$17,043,113	\$17,464,346	\$18,505,009
Other Revenue from Local Sources	\$1,050,713	\$1,529,480	\$2,340,500
Revenue from State Sources	\$13,352,915	\$29,198,713	\$31,490,525
Revenue from Federal Sources	\$20,431,484	\$28,635,234	\$30,136,152
Interfund Transfers	\$5,472,996	\$10,190,745	\$5,601,297
All Other Budget Resources	\$9,994,388	\$6,675,928	\$6,652,024
Total Resources	\$128,215,896	\$158,769,009	\$155,163,452

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION

Personnel Services	\$34,682,918	\$38,617,661	\$39,265,039
Materials & Services	\$12,268,683	\$53,116,948	\$51,229,782
Financial Aid	\$18,984,134	\$26,941,855	\$29,411,864
Capital Outlay	\$2,168,340	\$4,639,296	\$773,427
Debt Service	\$4,990,147	\$5,183,179	\$5,379,752
Interfund Transfers	\$5,472,996	\$10,190,745	\$5,601,297
Operating Contingency	\$0	\$4,973,641	\$5,297,990
All Other Expenditures	\$0	\$0	\$0
Unappropriated Ending Fund Balance and Reserves	\$0	\$15,105,684	\$18,204,301
Total Requirements	\$78,567,218	\$158,769,009	\$155,163,452

FINANCIAL SUMMARY—REQUIREMENTS AND FULL TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION

Instruction	\$17,491,976	\$20,059,537	\$19,541,889
FTE	79.92	82.11	83.68
Instructional Support	\$6,072,724	\$6,996,942	\$6,605,638
FTE	57.76	55.98	51.85
Student Services - other than Student Loans & Financial Aid	\$10,663,982	\$12,414,241	\$13,616,426
FTE	77.34	81.91	84.55
Student Loans and Financial Aid	\$19,153,854	\$27,096,370	\$29,562,006
FTE	0	0	0
Community Services	\$530,023	\$756,799	\$925,687
FTE	9.15	5.06	4.06
Support Services - other than Facilities, Acquisition & Construction	\$11,736,004	\$20,061,520	\$18,763,577
FTE	83.75	83.01	82.14
Facility Acquisition & Construction	\$2,455,511	\$35,930,351	\$31,664,889
FTE	0.97	0.97	0.97
Interfund Transfers	\$5,472,996	\$10,190,745	\$5,601,297
Debt Service	\$4,990,147	\$5,183,179	\$5,379,752
Operating Contingency	\$0	\$4,973,641	\$5,297,990
Unappropriated Ending Fund Balance and Reserves	\$0	\$15,105,684	\$18,204,301
Total Requirements	\$78,567,217	\$158,769,009	\$155,163,452
Total FTE	308.89	309.04	307.25

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *

General Fund Revenue Assumptions:

- State operations are based upon the Community College Support Funding level of \$590 million
- Property Taxes reflect a 3.5% increase over prior year projected
- Tuition and Fees
 - Assumes an enrollment decreases of 2% from 2018/19
 - \$5 per credit increase in tuition

General Fund Expenditure Assumptions:

- Placeholder for exempt salary increase, pending final determination
- Full time faculty salary schedule increased by 1.87%, to statewide average, plus one step

- Adjunct faculty salary schedule increased 1.87%, less a decrease of 1% for enrollment decline, and strategic reductions
- Classified salary schedule increased by 1.9%, plus 2.1% performance adjustment for eligible employees
- Student wages increase 2%
- Health insurance contractually stipulated increase of 6%
- PERS rate approximately 14.2%
- Fixed District costs projected
- Departmental Materials & Services and Capital increase is 5.4% from the 2019/20 adopted budget, strategic investments included

PROPERTY TAX LEVIES

	Rate or Amount Imposed Last Year 2017/18	Rate or Amount Imposed This Year 2018/19	Rate or Amount Imposed Next Year 2019/20
Permanent Rate Levy (Rate Limit \$0.5128 per \$1,000)	\$0.5128	\$0.5128	\$0.5128
Local Option Levy	\$0	\$0	\$0
Levy For General Obligation Bonds	\$3,477,816	\$3,309,433	\$3,686,425

STATEMENT OF INDEBTEDNESS

LONG TERM DEBT	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, but not Incurred on July 1
General Obligation Bonds	\$29,790,000	\$0
Other Bonds	\$14,355,000	\$0
Other Borrowings	\$111,222	\$0
Total	\$44,256,222	\$0

No. 00432985 - June 7, 2019



Budget Committee
Approve 2019/20 Budget for Board Action

Recommendation of the President: That the Rogue Community College (RCC) District Budget Committee adopts Resolution No. B86-18/19, approving the 2019/20 budget as presented, for action by the Board of Education in June 2019.

Background Information: RCC has established a Budget Committee (Committee) in accordance with ORS 294.414. On May 21, 2019 the Committee reviewed the 2019/20 proposed budget pursuant to Oregon budget law. This meeting was open to the public, and due notice was provided. Updates to the budget since that date will be presented at the public hearing on the 2019/20 budget to be held May 30, 2019, at 2 pm prior to action on this resolution. The Budget Committee Chair, Matt Stephenson, is the designated presiding officer (ORS 294.414(9)) for the 2019/20 budget approval process.

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

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

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

Resolved, that the Budget Committee of the RCC District adopt Resolution No. B86-18/19 approving the budget for the 2019/20 fiscal year, for action by the Board of Education in June 2019, for total requirements in the amount of \$155,163,452 and the property taxes for the 2019/20 fiscal year at the rate of \$0.5128 per \$1,000 of assessed value for operating purposes in the General Fund and in the amount of \$3,686,425 for the general obligation bond principal and interest in the Debt Service – General Obligation Bonds fund.

Committee Action: Approved



Matt Stephenson, Chair, RCC District Budget Committee

Dated: May 30, 2019

Adopt 2019/20 Budget

Recommendation of the President: That the Rogue Community College (RCC) Board of Education (Board) approve Resolution B87-18/19 to adopt the 2019/20 Budget and make applicable appropriations.

Background Information: In accordance with ORS 294.453, a public hearing was held at 4:00 p.m. on June 18, 2019 at the Redwood Campus, Building H - Room 2, located at 3345 Redwood Highway, Grants Pass, 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 and set appropriations.

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

Resolved, that the Board of Education of Rogue Community College District hereby approve Resolution No. B87-18/19 to adopt the budget for 2019/20 in the total amount of \$155,163,452, and file it in the office of the Deputy Clerk; and be it

Resolved, that the amounts for the fiscal year beginning July 1, 2019, and for the purposes shown below, are hereby appropriated as follows:

GENERAL FUND

Instruction	\$ 15,692,026
Instructional Support	4,012,118
Student Services	6,441,917
Community Services	191,687
College Support Services	8,874,944
Plant Operations and Maintenance	3,245,201
Transfers Out	1,886,754
Contingency	2,570,115
TOTAL GENERAL FUND	\$ 42,914,762

CAPITAL IMPROVEMENT FUND - MAINTENANCE

Plant Operations and Maintenance	\$ 2,348,508
Facilities Acquisition & Construction	230,314
Transfers Out	200,000
Contingency	200,000
TOTAL CAPITAL IMPROVEMENT FUND - MAINTENANCE	\$ 2,978,822

CAPITAL IMPROVEMENT FUND – COPS & BONDS

Facilities Acquisition & Construction	\$ 14,131,334
TOTAL CAPITAL IMPROVEMENT FUND – COPS & BONDS	\$ 14,131,334

CAPITAL IMPROVEMENT FUND – STATE & LOCAL

Facilities Acquisition & Construction	\$ 15,778,241
TOTAL CAPITAL IMPROVEMENT FUND – STATE & LOCAL	\$ 15,778,241

DEBT SERVICE FUND - OTHER

College Support Services	\$ 1,852,102
Contingency	34,240
TOTAL DEBT SERVICE FUND - OTHER	\$ 1,886,342

DEBT SERVICE FUND – GENERAL OBLIGATION BONDS

College Support Services	\$ 3,527,650
TOTAL DEBT SERVICE FUND – GENERAL OBLIGATION BONDS	\$ 3,527,650

COLLEGE SERVICES FUND

College Support Services	\$ 175,707
Plant Operations and Maintenance	189,751
Transfers Out	1,194,876
Contingency	100,000
TOTAL COLLEGE SERVICES FUND	\$ 1,660,334

CONTRACT AND GRANT FUND

Instruction	\$ 1,646,531
Instructional Support	1,243,188
Student Services	4,723,553
Community Services	5,000
College Support Services	95,627
Plant Operations and Maintenance	648,753
Facilities Acquisition & Construction	1,505,000
Contingency	943,163
TOTAL CONTRACT AND GRANT FUND	\$10,810,815

ENTREPRENEURIAL FUND

Instruction	\$ 1,242,903
Instructional Support	354,275
Student Services	237,670
Community Services	20,000
College Support Services	260,096
Facilities Acquisition & Construction	20,000
Transfers Out	88,504
Contingency	406,618
TOTAL ENTREPRENEURIAL FUND	\$ 2,630,066

FINANCIAL AID FUND

Financial Aid	\$ 29,562,006
Transfers Out	35,000
TOTAL FINANCIAL AID FUND	\$ 29,597,006

HIGHER EDUCATION CENTER FUND

Instructional Support	\$ 38,958
College Support Services	294,045
Plant Operations and Maintenance	505,478
Transfers Out	10,000
Contingency	100,000
TOTAL HIGHER EDUCATION CENTER FUND	\$ 948,481

INTRA-COLLEGE FUND

Instructional Support	\$ 268,860
Student Services	408,476
College Support Services	74,788
Transfers Out	5,500
TOTAL INTRA-COLLEGE FUND	\$ 757,624

PERS FUND

College Support Services	\$ 100,000
Transfers Out	1,826,356
Contingency	102,274
TOTAL PERS FUND	\$ 2,028,630

SELF-SUPPORT FUND

Instruction	\$ 615,331
Instructional Support	665,239
Transfers Out	35,000
Contingency	182,329
TOTAL SELF-SUPPORT FUND	\$ 1,497,899

TECHNOLOGY AND EQUIPMENT FUND

Instruction	\$ 345,098
Instructional Support	23,000
Student Services	15,580
College Support Services	1,538,023
Plant Operations and Maintenance	10,000
Transfers Out	255,126
Contingency	90,000
TOTAL TECHNOLOGY AND EQUIPMENT FUND	\$ 2,276,827

UNEMPLOYMENT FUND

College Support Services	\$ 82,125
Contingency	211,931
TOTAL UNEMPLOYMENT FUND	\$ 294,056

AUXILIARY SERVICES FUND

Student Services	\$ 1,713,941
Transfers Out	14,550
Contingency	264,322
TOTAL AUXILIARY SERVICES FUND	\$ 1,992,813

OTHER AUXILIARY SERVICES FUND

Student Services	\$ 75,289
Community Services	709,000
College Support Services	6,700
Plant Operations and Maintenance	313,831
Transfers Out	49,631
Contingency	92,998
TOTAL OTHER AUXILIARY SERVICES FUND	\$ 1,247,449

SUMMARY OF ALL FUNDS

Total appropriation of all funds	\$136,959,151
Total unappropriated ending fund balance & reserved for future expenditures	18,204,301
TOTAL OF ALL FUNDS	\$155,163,452

Board Action: Approved



Claudia Sullivan, Chair, RCC Board of Education

Dated: June 18, 2019

Impose 2019/20 Taxes

Recommendation of the President: That the Rogue Community College (RCC) Board of Education (Board) approve Resolution B88-18/19 to levy all taxes as required by the 2019/20 budget.

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

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

Resolved, that the Board hereby imposes the 2019/20 taxes provided for in the adopted budget at the permanent tax rate of \$0.5128 per \$1,000 of assessed value for operations for Jackson and Josephine Counties and the amount of \$3,686,425 for the Jackson and Josephine County levies for payment of bonded debt; and that these taxes are hereby imposed for tax year 2019/20 upon the assessed value of all taxable property within the district and categorized as follows:

	<u>Education</u>	<u>Excluded from Limitation</u>
General Fund	\$0.5128/\$1,000	
Debt Service Fund – General Obligation Bonds		
Measure 17-3 (Jackson County)		\$2,114,003
Measure 17-69 (Jackson and Josephine Counties)		<u>\$1,572,422</u>
Total Debt Service Fund – General Obligation Bonds		<u>\$3,686,425</u>

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

Therefore, be it Further Resolved, that the Vice President of 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 Resolution to Impose 2019/20 Taxes for Rogue Community College.

Board Action: Approved



Claudia Sullivan, Chair, RCC Board of Education

Dated: June 18, 2019