

***CAMPUS NEXUS
GENERATION***

GO BOLDLY
GO ROGUE

Adopted Budget 2020-21

www.roguecc.edu/budget



ROGUE COMMUNITY COLLEGE
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2020/21 ADOPTED BUDGET

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NOTICE OF NONDISCRIMINATION

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



Budget Message

May 2020

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 2020/21 fiscal year. The budget is a quantitative expression of the mission of Rogue Community College to provide the highest quality education possible while maintaining costs at a reasonable level.

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

As with budgets in the past, the 2020/21 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 budget contains major changes to the fund structure, including the combining of multiple funds, affecting the comparison of funds between the prior years and the proposed year. The overall College budget remains comparable. See pages 91-92 for details on fund changes.

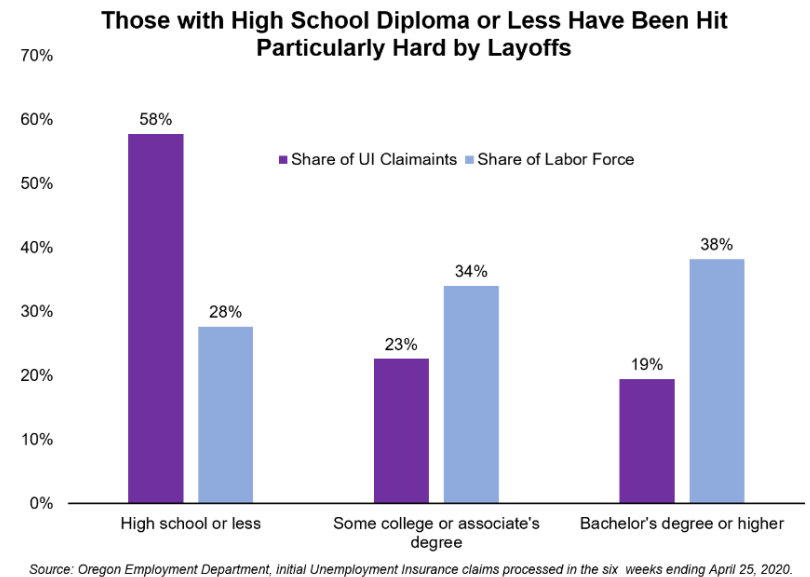


Economic Environment

The forceful measures the country is taking to control the spread of COVID-19 have brought much of the economy to an abrupt halt. Many businesses have closed, people have been asked to stay home, and basic social interactions are greatly curtailed. People are putting their lives and livelihoods on hold, at significant economic and personal cost. All of us are affected, but the burdens are falling most heavily on those least able to carry them. Just two months ago, the Nation's unemployment rate was at a 50-year low. Household spending has plummeted as people stay home, with hotels, airlines, restaurants, department stores and other retailers being hit hard. Manufacturing output fell sharply in March and is likely to drop even more rapidly as factories are temporarily closed. Both the depth and duration of the economic downturn is extraordinarily uncertain and will depend in large part on how quickly the

virus is brought under control. The severity of the downturn will also depend on the policy actions taken at all levels of government to cushion the blow and to support the recovery when the public health crisis passes.

One of the most devastating impacts of the State of Oregon’s stay-at-home order in response to COVID-19 has been mass layoffs across industries to the tune of 17 percent of the statewide labor force. The one commonality among these hardest hit industries is an inability for many of the jobs to transition to work-from-home and the design of workplaces which makes social distancing difficult. Although these COVID-related layoffs are spread across all industries, it is becoming clear the most vulnerable Oregonians are being impacted more significantly. Lower paying occupational groups posted notably higher shares of layoffs than higher paying occupational groups. When comparing the level of education for today’s unemployment insurance claimants compared with the educational attainment of the entire labor force, we see those with lower levels of education have been hit particularly hard. This is likely a reflection of the industries that have been hardest hit, such as leisure and hospitality, construction, retail, and manufacturing where there is a higher concentration of workers with a high school diploma or less. Around 58 percent of recent unemployment insurance claims were made by individuals with a high school diploma or less, significantly higher than their 28 percent of the labor force. Even in these unpredictable times, the well-worn mantra, “Education Pays” continues to hold true. During the Great Recession the College experienced its highest year-over-year enrollment increases in full time equivalency (FTE). This upturn reflected the College’s connection as an economic engine to its community.



Budget Development Process

The budget presented here was developed over several months with considerable college-wide participation. 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.

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, we were unable to complete our goal of reducing the shortfall in the second year.

As COVID-19 is an evolving situation that began at the end of our budget planning cycle, we have chosen to release the proposed budget, only updating the amended fee schedule approved during the April Board of Education meeting. This amendment replaces the Distance Education Fee with an increase in the College Services Fee of \$5 per credit. Additional changes to resources and expenditures will take place as the ability to accurately forecast is achieved.

The College has a history of strong financial management. Our strategic approach to balancing the budget affords us the ability to identify and stop issues before they become systemic problems. Budget considerations cover programs and services for both cuts and needed investments, as well as opportunities to increase revenue. Over the next year, we will undoubtedly face challenges as the full financial impact of the COVID 19 pandemic becomes measurable.

2020/21 Budget Assumptions

Revenue Assumptions:

- State Operations are based upon the Community College Support Funding level of \$640.9 million
- Property Taxes reflect a 3.5% increase over prior year projected
- Tuition and Fees
 1. Assumes an enrollment decrease of 3% from 2019/20
 2. \$4 per credit increase in tuition
 3. College Services fee increased \$5 per credit
 4. Distance Learning fee is discontinued
- Transfers In – see pages 70-73 for details

Expenditure Assumptions:

- Placeholder for exempt salary increase, pending final determination
- Full time faculty salary schedule increased by 3.15% to statewide average, plus one step
- Adjunct faculty salary schedule increased 3.15%, less a decrease of 1.5% for enrollment decline, and strategic reductions
- Classified salary schedule increased by 2.3%, plus 1.7% performance adjustment for eligible employees
- Student wages increased 2%
- Health insurance contractually stipulated increase of 6%
- PERS rate approximately 14.92%
- Fixed District costs, Departmental Materials & Services and Capital projected for General Fund
- Transfers Out – see pages 70-73 for details

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 unprecedented budget season.

Cathy Kemper-Pelle
President

Lisa Stanton
Budget Officer/Chief Financial Officer



Budget Message Addendum

May 27, 2020

Rogue Community College completed its 7-year accreditation self-study and site visit by the Northwest Commission on Colleges and Universities (NWCCU) accreditation committee in April 2020. The college received two commendations from the committee for establishing a strong fiscal position in order to weather uncertain economic times and establishing a budget process that is transparent, allows opportunities for participation, and is tied to strategic planning. Both have positioned the college well given the current economic environment. These commendations also demonstrate our commitment to stewardship of public resources through responsible and thoughtful guardianship of those resources.

It is also important to note that the College was recognized once again by the Government Financial Officers Association with a Certificate of Achievement for Excellence in Financial Reporting. This is the highest form of recognition in governmental accounting and financial reporting, representing an ongoing commitment by the College to excellence in financial management.

While there is always some level of uncertainty in establishing a college budget prior to knowing our exact level of state funding, this year is particularly unsettling due to COVID-19. The May revenue forecast from the state depicts our economy in serious recession with an expected recovery of about five years. The worst case scenario for state support of community colleges indicates a decrease in state support of 17% in academic year 2020-21. This projection does not take into account possible financial assistance from the federal government or other state legislative action to reallocate funds.

Currently, the Higher Education Coordinating Commission expects an emergency legislative session in August or September to address state revenue shortfalls and possible funding changes. Our 2020-2021 academic year will be well underway by this point in time, requiring the Board of Education to adopt a budget in more uncertainty than usual.

Subsequent to the approval of the proposed 2020-21 budget, the Board of Education may require a supplemental budget that more accurately reflects COVID-19 impacts once more information is available regarding state allocations to the Community College Support Fund.

I would like to reiterate my 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 unprecedented budget season. We are fortunate to enter this time in a solid financial position.

Respectfully,


Cathy Kemper-Pelle
President

ROGUE COMMUNITY COLLEGE
BUDGET TIMELINE
FOR THE FISCAL YEAR 2020/21

April 9, 2020	Budget Committee Orientation 3 pm (Zoom)
May 8, 2020	Publish notice of 5/19/20, 5/28/20 and 6/2/20 (if necessary) budget hearings on the RCC website
May 19, 2020	Budget Committee 2:30 pm (Zoom) - hearing to receive budget message and proposed budget (part 1) – questions due to Business Office by 5/22/20
May 22, 2020	Budget Committee questions due to Business Office
May 28, 2020	Budget Committee 2 pm (Zoom) – proposed budget (part 2), responses to questions, hearing to receive public comment and consider approval of budget
June 2, 2020	Budget Committee to approve the budget 2 pm (Zoom) (part 3 - if necessary)
June 4, 2020	Publish CC-1 and necessary Supplemental budget documents on the RCC website
June 16, 2020	Board of Education meeting 5 pm (RWC H2) – to adopt budget
June 19, 2020	Levy and signed resolutions to Josephine and Jackson County assessors, due by 7/15/20

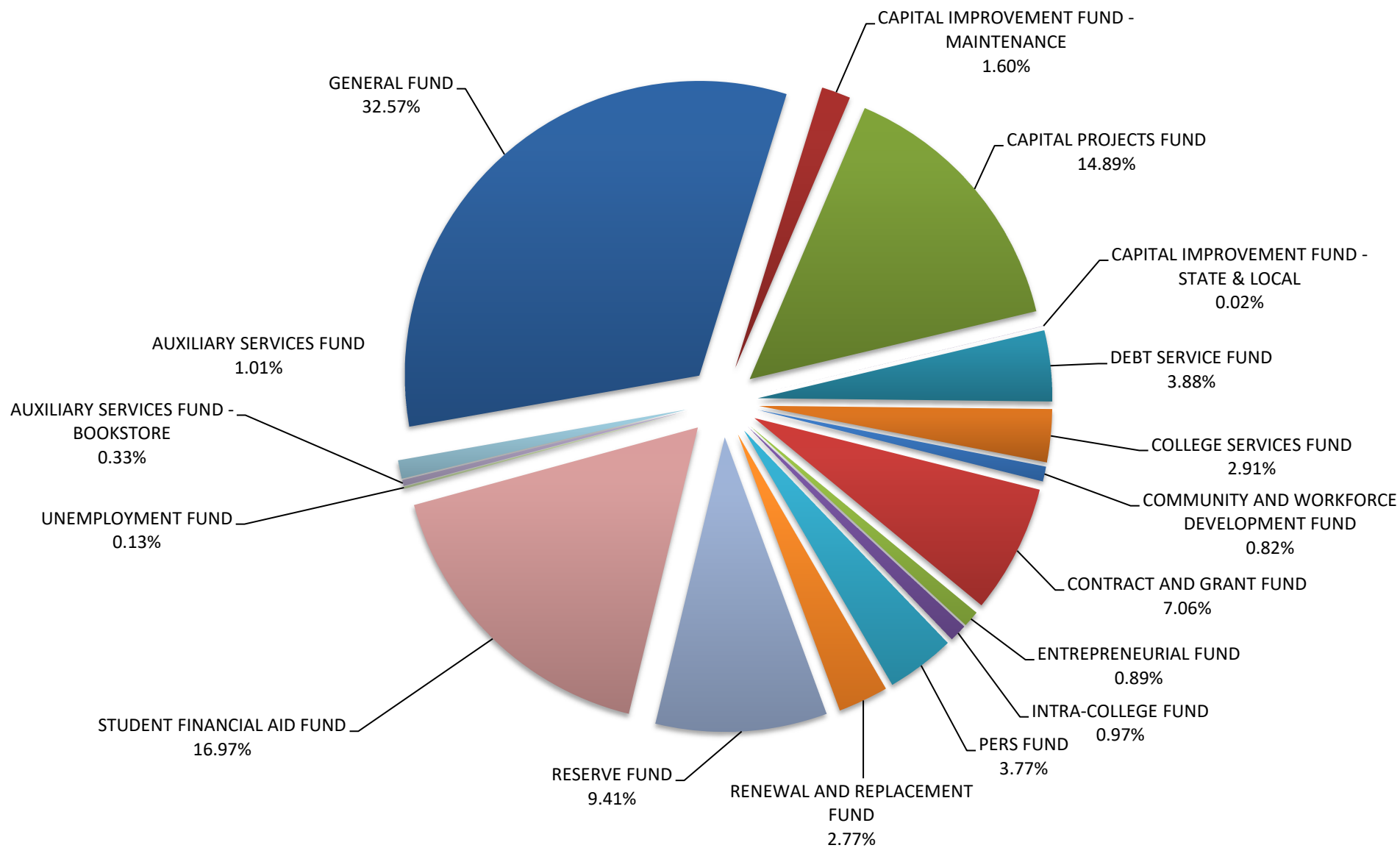
**ROGUE COMMUNITY COLLEGE
ALL FUNDS
SUMMARY OF RESOURCES AND REQUIREMENTS
2020/21 ADOPTED BUDGET**

17/18 ACTUAL	18/19 ACTUAL	19/20 ADOPTED	19/20 CURRENT	DESCRIPTION	PROPOSED TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 39,981,718	\$ 44,531,076	\$ 42,914,762	\$ 42,914,762	GENERAL FUND	\$ 49,941,864	\$ 49,941,864	\$ 49,941,864
3,502,681	3,448,745	2,978,822	2,978,822	CAPITAL IMPROVEMENT FUND - MAINTENANCE	2,445,618	2,445,618	2,445,618
23,294,096	22,208,067	18,131,334	18,131,334	CAPITAL PROJECTS FUND	22,821,711	22,821,711	22,821,711
213,031	2,000,865	15,778,241	15,778,241	CAPITAL IMPROVEMENT FUND - STATE & LOCAL	23,108	23,108	23,108
1,745,494	1,891,405	1,886,342	1,886,342	DEBT SERVICE FUND - OTHER	0	0	0
3,809,713	3,793,425	3,916,820	3,916,820	DEBT SERVICE FUND	5,939,128	5,939,128	5,939,128
6,642,759	7,482,808	5,890,740	5,890,740	COLLEGE SERVICES FUND	4,455,140	4,455,140	4,455,140
1,349,120	1,435,274	1,497,899	1,497,899	COMMUNITY AND WORKFORCE DEVELOPMENT FUND	1,260,434	1,260,434	1,260,434
7,144,689	7,598,727	10,810,815	10,810,815	CONTRACT AND GRANT FUND	10,812,725	10,812,725	10,812,725
1,990,454	2,150,088	2,630,066	2,630,066	ENTREPRENEURIAL FUND	1,356,516	1,356,516	1,356,516
605,590	598,030	948,481	948,481	HIGHER EDUCATION CENTER FUND	0	0	0
734,844	754,726	757,624	757,624	INTRA-COLLEGE FUND	1,487,360	1,487,360	1,487,360
7,297,851	7,494,413	7,802,303	7,802,303	PERS FUND	5,778,651	5,778,651	5,778,651
1,989,928	2,242,872	2,276,827	2,276,827	RENEWAL AND REPLACEMENT FUND	4,243,298	4,243,298	4,243,298
4,161,052	3,911,052	3,811,052	3,811,052	RESERVE FUND	14,424,277	14,424,277	14,424,277
19,179,654	19,570,217	29,597,006	29,597,006	STUDENT FINANCIAL AID FUND	26,000,000	26,000,000	26,000,000
271,510	287,049	294,056	294,056	UNEMPLOYMENT FUND	204,741	204,741	204,741
2,845,102	2,679,814	1,992,813	1,992,813	AUXILIARY SERVICES FUND - BOOKSTORE	500,000	500,000	500,000
1,456,611	1,594,652	1,247,449	1,247,449	AUXILIARY SERVICES FUND	1,555,146	1,555,146	1,555,146
<u>\$ 128,215,897</u>	<u>\$ 135,673,305</u>	<u>\$ 155,163,452</u>	<u>\$ 155,163,452</u>	TOTAL RESOURCES	<u>\$ 153,249,717</u>	<u>\$ 153,249,717</u>	<u>\$ 153,249,717</u>

**ROGUE COMMUNITY COLLEGE
ALL FUNDS
SUMMARY OF RESOURCES AND REQUIREMENTS
2020/21 ADOPTED BUDGET**

17/18 ACTUAL	18/19 ACTUAL	19/20 ADOPTED	19/20 CURRENT	DESCRIPTION	PROPOSED TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$35,314,424	\$ 39,550,703	\$ 42,914,762	\$ 42,914,762	GENERAL FUND	\$ 49,941,864	\$ 49,941,864	\$ 49,941,864
703,739	1,452,990	2,978,822	2,978,822	CAPITAL IMPROVEMENT FUND - MAINTENANCE	2,445,618	2,445,618	2,445,618
1,598,100	3,637,327	18,131,334	18,131,334	CAPITAL PROJECTS FUND	22,821,711	22,821,711	22,821,711
945	1,985,124	15,778,241	15,778,241	CAPITAL IMPROVEMENT FUND - STATE & LOCAL	23,108	23,108	23,108
1,711,247	1,891,401	1,886,342	1,886,342	DEBT SERVICE FUND - OTHER	0	0	0
3,278,900	3,403,950	3,916,820	3,916,820	DEBT SERVICE FUND	5,939,128	5,939,128	5,939,128
912,244	3,216,894	5,890,740	5,890,740	COLLEGE SERVICES FUND	4,455,140	4,455,140	4,455,140
1,184,651	1,257,704	1,497,899	1,497,899	COMMUNITY AND WORKFORCE DEVELOPMENT FUND	1,260,434	1,260,434	1,260,434
6,045,476	6,367,947	10,810,815	10,810,815	CONTRACT AND GRANT FUND	10,812,725	10,812,725	10,812,725
1,021,555	1,348,263	2,630,066	2,630,066	ENTREPRENEURIAL FUND	1,356,516	1,356,516	1,356,516
604,334	597,983	948,481	948,481	HIGHER EDUCATION CENTER FUND	0	0	0
456,889	399,873	757,624	757,624	INTRA-COLLEGE FUND	1,487,360	1,487,360	1,487,360
1,685,502	1,772,511	7,802,303	7,802,303	PERS FUND	5,778,651	5,778,651	5,778,651
1,361,237	1,665,152	2,276,827	2,276,827	RENEWAL AND REPLACEMENT FUND	4,243,298	4,243,298	4,243,298
750,000	600,000	3,811,052	3,811,052	RESERVE FUND	14,424,277	14,424,277	14,424,277
19,179,654	19,570,217	29,597,006	29,597,006	STUDENT FINANCIAL AID FUND	26,000,000	26,000,000	26,000,000
64,169	75,000	294,056	294,056	UNEMPLOYMENT FUND	204,741	204,741	204,741
2,167,823	1,887,118	1,992,813	1,992,813	AUXILIARY SERVICES FUND - BOOKSTORE	500,000	500,000	500,000
526,328	958,391	1,247,449	1,247,449	AUXILIARY SERVICES FUND	1,555,146	1,555,146	1,555,146
<u>\$ 78,567,217</u>	<u>\$ 91,638,548</u>	<u>\$ 155,163,452</u>	<u>\$ 155,163,452</u>	TOTAL REQUIREMENTS	<u>\$ 153,249,717</u>	<u>\$ 153,249,717</u>	<u>\$ 153,249,717</u>
49,648,680	44,034,757	0	0	ENDING FUND BALANCE	0	0	0
<u>\$ 128,215,897</u>	<u>\$ 135,673,305</u>	<u>\$ 155,163,452</u>	<u>\$ 155,163,452</u>	TOTAL REQUIREMENTS (INCLUDING ENDING FUND BALANCE)	<u>\$ 153,249,717</u>	<u>\$ 153,249,717</u>	<u>\$ 153,249,717</u>

ROGUE COMMUNITY COLLEGE
ALL FUNDS
2020/21 ADOPTED BUDGET



GENERAL FUND

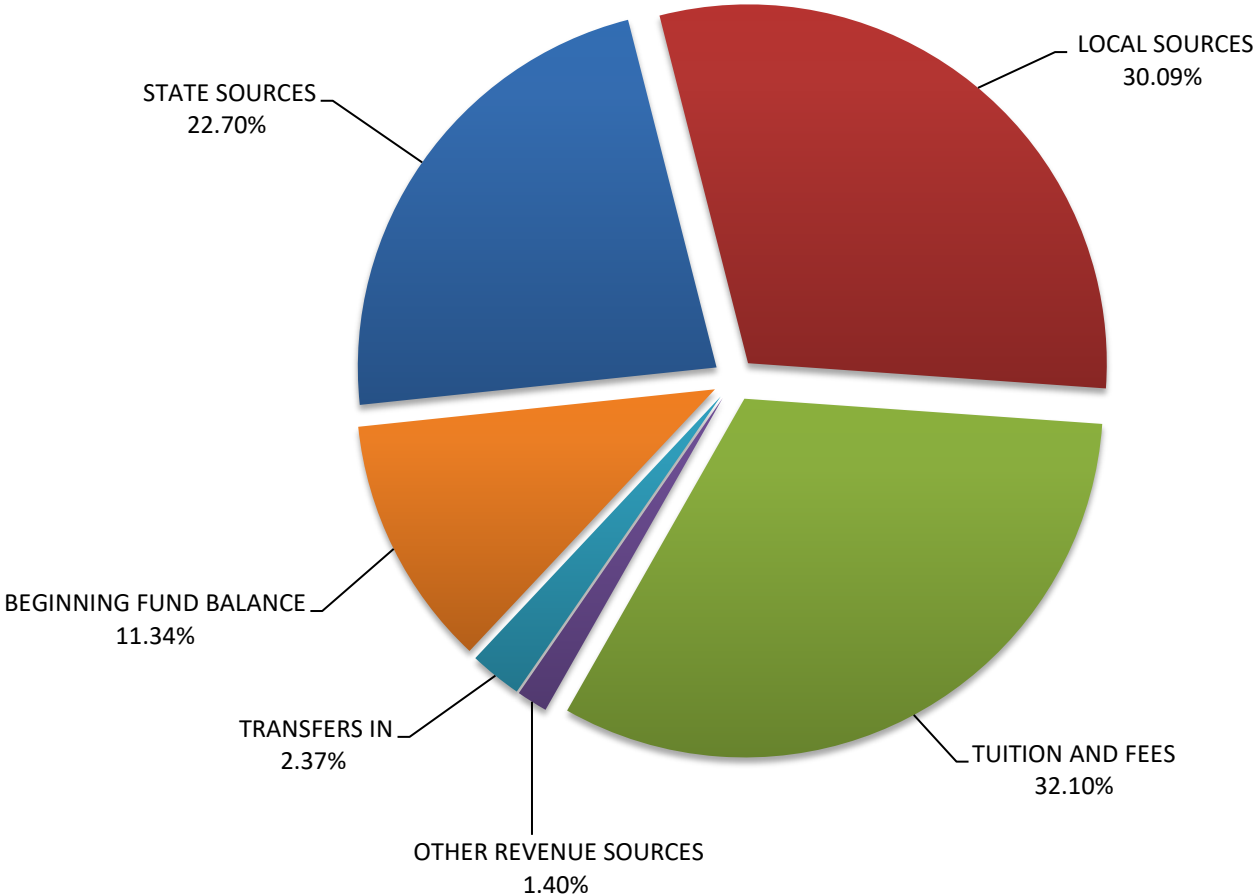
The General Fund covers general operations of the College and accounts for all financial resources and expenditures of the College, except for those required to be accounted for in another fund. The principal sources of revenue include tuition, fees, property taxes, and state community college support.

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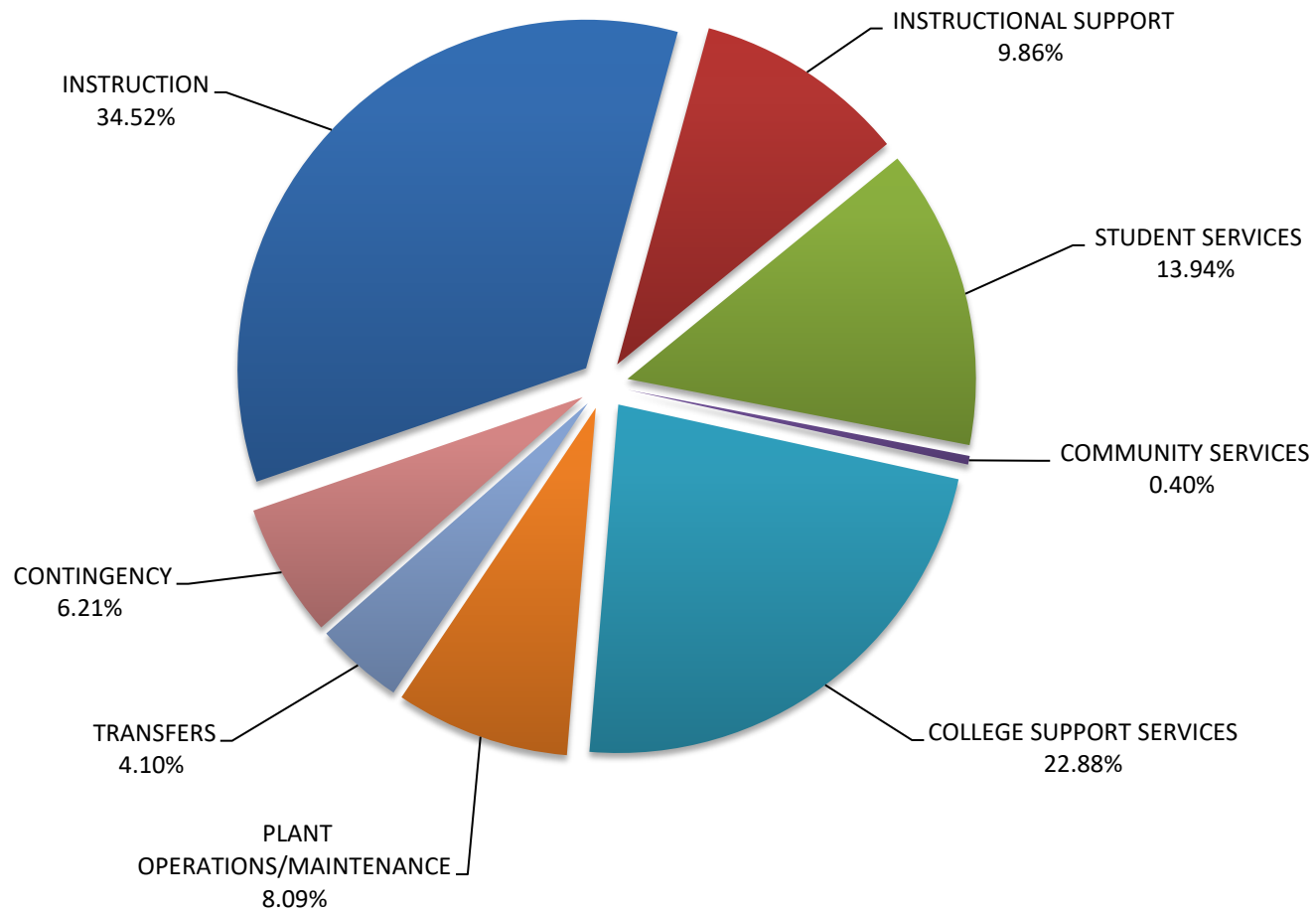
ROGUE COMMUNITY COLLEGE
GENERAL FUND
SUMMARY OF RESOURCES AND REQUIREMENTS
2020/21 ADOPTED BUDGET

17/18 ACTUAL	18/19 ACTUAL	19/20 ADOPTED	19/20 CURRENT		PROPOSED TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 9,622,996	\$ 9,261,236	\$ 9,563,217	\$ 9,818,343	STATE SOURCES	\$ 11,334,934	\$ 11,334,934	\$ 11,334,934
13,478,147	14,053,439	14,453,862	14,453,862	LOCAL SOURCES	15,028,184	15,028,184	15,028,184
12,217,734	12,527,087	12,925,917	12,925,917	TUITION AND FEES	16,034,452	16,034,452	16,034,452
500,942	801,512	566,853	566,853	OTHER REVENUE SOURCES	698,500	698,500	698,500
750,000	3,220,506	358,605	103,479	TRANSFERS IN	1,181,166	1,181,166	1,181,166
3,411,897	4,667,293	5,046,308	5,046,308	BEGINNING FUND BALANCE	5,664,628	5,664,628	5,664,628
<u>\$ 39,981,717</u>	<u>\$ 44,531,075</u>	<u>\$ 42,914,762</u>	<u>\$ 42,914,762</u>	TOTAL RESOURCES	<u>\$ 49,941,864</u>	<u>\$ 49,941,864</u>	<u>\$ 49,941,864</u>
\$ 15,062,383	\$ 15,387,734	\$ 15,692,026	\$ 15,960,326	INSTRUCTION	\$ 17,243,053	\$ 17,243,053	\$ 17,243,053
3,625,532	3,986,490	4,012,118	4,157,722	INSTRUCTIONAL SUPPORT	4,922,571	4,922,571	4,922,571
5,021,828	5,365,515	6,441,917	6,614,029	STUDENT SERVICES	6,963,553	6,963,553	6,963,553
137,947	148,739	191,687	191,687	COMMUNITY SERVICES	199,264	199,264	199,264
6,798,924	10,082,464	8,874,944	9,064,223	COLLEGE SUPPORT SERVICES	11,425,531	11,425,531	11,425,531
2,590,362	2,768,520	3,245,201	3,245,201	PLANT OPERATIONS AND MAINTENANCE	4,040,362	4,040,362	4,040,362
2,077,444	1,811,237	1,886,754	2,086,754	TRANSFERS OUT	2,046,649	2,046,649	2,046,649
0	0	2,570,115	1,594,820	CONTINGENCY	3,100,881	3,100,881	3,100,881
<u>\$ 35,314,424</u>	<u>\$ 39,550,702</u>	<u>\$ 42,914,762</u>	<u>\$ 42,914,762</u>	TOTAL REQUIREMENTS	<u>\$ 49,941,864</u>	<u>\$ 49,941,864</u>	<u>\$ 49,941,864</u>

ROGUE COMMUNITY COLLEGE
GENERAL FUND REVENUE
2020/21 ADOPTED BUDGET



ROGUE COMMUNITY COLLEGE
GENERAL FUND EXPENDITURES BY FUNCTION
2020/21 ADOPTED BUDGET



ROGUE COMMUNITY COLLEGE
GENERAL FUND
REQUIREMENTS BY EXPENDITURE CATEGORY
2020/21 ADOPTED BUDGET

INSTRUCTION	ADOPTED TOTAL	PERSONNEL SERVICES	MATERIALS & SERVICES	CAPITAL OUTLAY	TRANSFERS OUT	CONTINGENCY
ACADEMIC SUCCESS	\$ 173,180	\$ 162,477	\$ 10,703	\$ 0	\$ 0	0
ADJUNCT FACULTY-INSTRUCTIONAL SERVICES	5,649,616	5,649,616	0	0	0	0
ADULT BASIC SKILLS	854,526	821,671	32,855	0	0	0
AHP BASIC HEALTHCARE	750	0	750	0	0	0
AHP COMMUNITY HEALTH WORKER	2,500	0	2,500	0	0	0
AHP MEDICAL ADMIN ASSISTANT	200	0	200	0	0	0
AHP MEDICAL ASSISTANT/PHLEBOTOMY	132,321	107,621	24,700	0	0	0
AHP PHARMACY TECHNICIAN	1,700	0	1,700	0	0	0
AUTOMOTIVE TECHNOLOGY	402,121	350,440	51,681	0	0	0
BUSINESS AND OFFICE TECHNOLOGY	517,301	512,866	4,435	0	0	0
COMPUTER SCIENCE	528,172	517,172	11,000	0	0	0
COOPERATIVE WORK EXPERIENCE	3,097	0	3,097	0	0	0
CRIMINAL JUSTICE	128,483	122,496	5,987	0	0	0
DENTAL ASSISTING	162,842	120,142	42,700	0	0	0
DIESEL TECHNOLOGY	300,575	261,199	39,376	0	0	0
EARLY CHILDHOOD EDUCATION	253,132	248,683	4,449	0	0	0
ELECTRONICS	359,372	350,861	7,837	674	0	0
EMS	443,271	388,023	55,248	0	0	0
FIRE SCIENCE	34,489	0	34,489	0	0	0
FOREIGN LANGUAGE	1,283	0	1,283	0	0	0
HPER	190,994	140,556	50,438	0	0	0
HUMANITIES	1,043,502	1,034,339	9,163	0	0	0
INSTRUCTIONAL SERVICES ADMINISTRATION	366,596	366,596	0	0	0	0
MANUFACTURING ENGINEERING TECHNOLOGY	257,362	232,814	23,540	1,008	0	0
MASSAGE	145,238	142,548	2,690	0	0	0
MATH	1,068,296	1,059,931	8,365	0	0	0
MECHATRONICS	138,423	105,889	32,534	0	0	0
MUSIC	3,005	0	3,005	0	0	0
MUSIC ENSEMBLES	5,101	3,939	1,162	0	0	0
NURSING	759,069	728,973	30,096	0	0	0
PRACTICAL NURSING	257,875	239,975	17,900	0	0	0

ROGUE COMMUNITY COLLEGE
GENERAL FUND
REQUIREMENTS BY EXPENDITURE CATEGORY
2020/21 ADOPTED BUDGET

	ADOPTED TOTAL	PERSONNEL SERVICES	MATERIALS & SERVICES	CAPITAL OUTLAY	TRANSFERS OUT	CONTINGENCY
INSTRUCTION						
ROLEA	\$ 946	\$ 0	\$ 946	\$ 0	\$ 0	\$ 0
SCIENCE	1,146,708	1,072,465	74,243	0	0	0
SMALL BUSINESS DEVELOPMENT CENTER	146,488	131,481	13,505	1,502	0	0
SOCIAL SCIENCE	677,448	672,021	5,427	0	0	0
STUDENT EMPLOYMENT SERVICES	532,110	532,110	0	0	0	0
TRC LEARNING & RESOURCE CENTER	58,236	58,236	0	0	0	0
VISUAL ARTS & DESIGN	153,898	144,930	8,968	0	0	0
WELDING	342,827	280,963	60,134	1,730	0	0
TOTAL INSTRUCTION	\$ 17,243,053	\$ 16,561,033	\$ 677,106	\$ 4,914	\$ 0	\$ 0
INSTRUCTIONAL SUPPORT						
ADJUNCT FACULTY-COLLEGE SERVICES	\$ 250,185	\$ 250,185	\$ 0	\$ 0	\$ 0	\$ 0
ADJUNCT FACULTY-INSTRUCTIONAL SERVICES	122,789	122,789	0	0	0	0
ALLIED HEALTH OCCUPATIONS	266,141	197,641	68,500	0	0	0
COMPUTER LAB TUTORS	90	0	90	0	0	0
CURRICULUM & SCHEDULING	163,621	155,450	8,171	0	0	0
DISTANCE LEARNING	359,061	314,917	44,144	0	0	0
EDUCATIONAL PARTNERSHIPS	298,119	281,533	16,586	0	0	0
FACULTY SENATE	1,911	0	1,911	0	0	0
IN-SERVICE	10,000	0	10,000	0	0	0
INSTRUCTIONAL DEVELOPMENT	1,665	0	1,665	0	0	0
INSTRUCTIONAL MEDIA	546,409	476,541	64,829	5,039	0	0
INSTRUCTIONAL SERVICES ADMINISTRATION	1,906,779	1,844,036	62,743	0	0	0
LIBRARY	847,237	714,995	108,682	23,560	0	0
OUTCOMES AND ASSESSMENT	113,345	105,795	6,565	985	0	0
PROGRAM DEVELOPMENT	3,183	0	3,183	0	0	0
RCC HEC	32,036	32,036	0	0	0	0
TOTAL INSTRUCTIONAL SUPPORT	\$ 4,922,571	\$ 4,495,918	\$ 397,069	\$ 29,584	\$ 0	\$ 0

ROGUE COMMUNITY COLLEGE
GENERAL FUND
REQUIREMENTS BY EXPENDITURE CATEGORY
2020/21 ADOPTED BUDGET

	ADOPTED TOTAL	PERSONNEL SERVICES	MATERIALS & SERVICES	CAPITAL OUTLAY	TRANSFERS OUT	CONTINGENCY
STUDENT SERVICES						
ADJUNCT FACULTY-STUDENT SERVICES	\$ 410,470	\$ 410,470	\$ 0	\$ 0	\$ 0	0
ATHLETICS	71,889	71,713	176	0	0	0
CAREER AND STUDENT EMPLOYMENT SERVICES	203,902	181,502	22,400	0	0	0
COMMENCEMENT	30,156	0	30,156	0	0	0
COUNSELING	1,333,561	1,314,394	19,167	0	0	0
DISABILITY SERVICES	485,143	398,248	86,895	0	0	0
DISTRICT	250,470	0	250,470	0	0	0
ENROLLMENT SERVICES	1,243,384	1,209,246	34,138	0	0	0
FINANCIAL AID	806,915	791,953	14,962	0	0	0
HUMAN DEVELOPMENT	3,022	0	3,022	0	0	0
ID CARD MACHINES	8,002	0	8,002	0	0	0
LATINO PROGRAMS	46,056	36,378	9,678	0	0	0
OFFICE OF DIVERSITY	21,080	0	21,080	0	0	0
RECRUITMENT	256,176	222,136	34,040	0	0	0
STUDENT LIFE	160,922	142,050	18,872	0	0	0
STUDENT SERVICES ADMINISTRATION	878,148	808,430	69,718	0	0	0
STUDENT SUPPORT	15,220	0	15,220	0	0	0
TRIO - ED OPP CTR	96,613	94,279	2,334	0	0	0
TRIO - STUDENT SUPP SVC	89,160	76,125	13,035	0	0	0
TRIO - STUDENT SUPP SVC RVC	83,337	74,788	8,549	0	0	0
TRIO - TALENT SEARCH	110,523	108,190	2,333	0	0	0
VETERANS SERVICES	359,404	342,405	16,999	0	0	0
TOTAL STUDENT SERVICES	\$ 6,963,553	\$ 6,282,307	\$ 681,246	\$ 0	\$ 0	0
COMMUNITY SERVICES						
TESTING CENTER	\$ 195,574	\$ 189,344	\$ 6,230	\$ 0	\$ 0	0
VISUAL ARTS & DESIGN	3,690	0	3,690	0	0	0
TOTAL COMMUNITY SERVICES	\$ 199,264	\$ 189,344	\$ 9,920	\$ 0	\$ 0	0

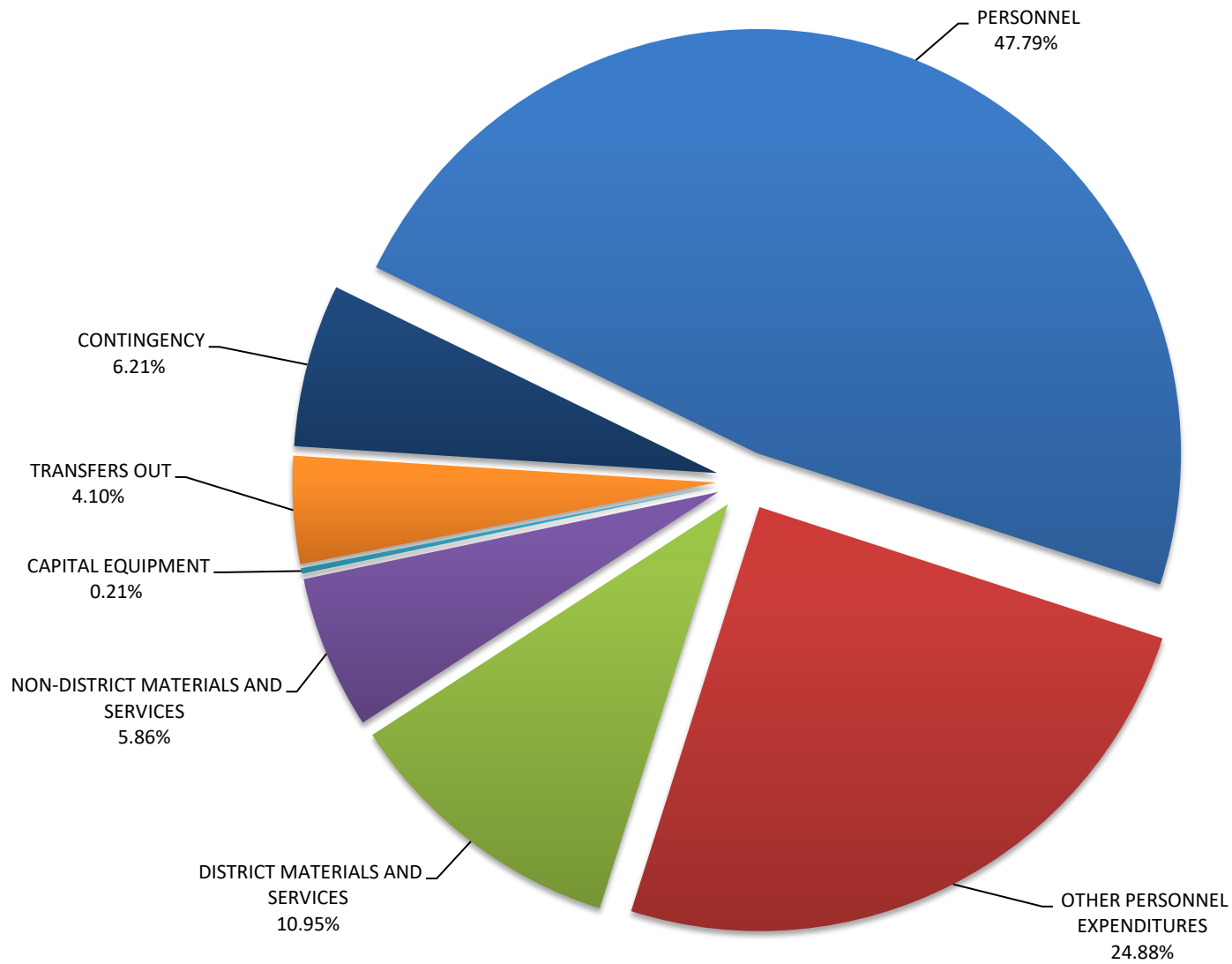
ROGUE COMMUNITY COLLEGE
GENERAL FUND
REQUIREMENTS BY EXPENDITURE CATEGORY
2020/21 ADOPTED BUDGET

	ADOPTED TOTAL	PERSONNEL SERVICES	MATERIALS & SERVICES	CAPITAL OUTLAY	TRANSFERS OUT	CONTINGENCY
COLLEGE SUPPORT SERVICES						
ACCREDITATION	\$ 55,622	\$ 13,122	\$ 42,500	\$ 0	\$ 0	\$ 0
BOARD OF EDUCATION	265,844	244,852	20,992	0	0	0
BUDGET AND FINANCIAL SERVICES	984,888	949,575	35,313	0	0	0
COLLEGE SERVICES ADMINISTRATION	266,463	244,614	21,849	0	0	0
COMMUNICATIONS	124,884	105,115	19,769	0	0	0
CONTRACTS & PROCUREMENT	328,450	320,768	7,682	0	0	0
DISTRICT	4,183,366	448,008	3,735,358	0	0	0
EQUITY, DIVERSITY & INCLUSION	103,859	98,309	5,550	0	0	0
ERGONOMIC CORRECTIONS	15,000	0	15,000	0	0	0
FOUNDATION	227,389	227,389	0	0	0	0
HUMAN RESOURCES	465,581	433,429	32,152	0	0	0
I/T-ELECTRONIC SECURITY SYSTEMS	119,815	81,835	27,699	10,281	0	0
I/T-NETWORK SERVICES	672,746	584,881	54,338	33,527	0	0
I/T-PROGRAMMING SERVICES	461,304	447,030	14,274	0	0	0
I/T-USER SERVICES	389,481	373,101	16,380	0	0	0
INSTITUTIONAL RESEARCH	296,619	290,866	5,753	0	0	0
MAILROOM	239,424	222,779	16,645	0	0	0
MARKETING	771,249	561,781	209,468	0	0	0
PAYROLL	245,025	235,761	9,264	0	0	0
PRESIDENT'S OFFICE	607,280	491,390	115,890	0	0	0
RCC HEC	211,705	12,967	198,738	0	0	0
RISK MANAGEMENT	282,901	269,667	13,234	0	0	0
SECURITY	85,044	76,975	8,069	0	0	0
TITLE IX	21,592	0	21,592	0	0	0
TOTAL COLLEGE SUPPORT SERVICES	\$ 11,425,531	\$ 6,734,214	\$ 4,647,509	\$ 43,808	\$ 0	\$ 0
PLANT OPERATIONS AND MAINTENANCE						
CAPITAL PROJECTS ADMINISTRATION	\$ 14,312	\$ 13,038	\$ 1,274	\$ 0	\$ 0	\$ 0
DISTRICT	1,387,277	0	1,387,277	0	0	0
FACILITIES & OPERATIONS	2,355,055	1,987,138	343,333	24,584	0	0

ROGUE COMMUNITY COLLEGE
GENERAL FUND
REQUIREMENTS BY EXPENDITURE CATEGORY
2020/21 ADOPTED BUDGET

	ADOPTED TOTAL	PERSONNEL SERVICES	MATERIALS & SERVICES	CAPITAL OUTLAY	TRANSFERS OUT	CONTINGENCY
PLANT OPERATIONS AND MAINTENANCE						
RCC HEC	\$ 282,615	\$ 29,463	\$ 253,152	\$ 0	\$ 0	\$ 0
SAFETY COMMITTEE	1,103	0	1,103	0	0	0
TOTAL PLANT OPERATIONS AND MAINTENANCE	\$ 4,040,362	\$ 2,029,639	\$ 1,986,139	\$ 24,584	\$ 0	\$ 0
TRANSFERS OUT						
TRANSFERS OUT - ENTREPRENEURIAL FUND	\$ 243,267	\$ 0	\$ 0	\$ 0	\$ 243,267	\$ 0
TRANSFERS OUT - INTRA-COLLEGE FUND	612,556	0	0	0	612,556	0
TRANSFERS OUT - OTHER AUX SERVICES FUND	6,000	0	0	0	6,000	0
TRANSFERS OUT - SELF-SUPPORT FUND	149,001	0	0	0	149,001	0
TRANSFERS OUT - STABILITY RESERVE FUND	500,000	0	0	0	500,000	0
TRANSFERS OUT - TECHNOLOGY FUND	535,825	0	0	0	535,825	0
TOTAL TRANSFERS OUT	\$ 2,046,649	\$ 0	\$ 0	\$ 0	\$ 2,046,649	\$ 0
CONTINGENCY						
CONTINGENCY	\$ 3,100,881	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,100,881
TOTAL CONTINGENCY	\$ 3,100,881	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,100,881
TOTAL GENERAL FUND	\$ 49,941,864	\$ 36,292,455	\$ 8,398,989	\$ 102,890	\$ 2,046,649	\$ 3,100,881

ROGUE COMMUNITY COLLEGE
GENERAL FUND EXPENDITURES BY CATEGORY
2020/21 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 PROJECTS FUND (Externally Restricted)

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

Fund was formerly named Capital Improvement Fund – COPS & Bonds.

ROGUE COMMUNITY COLLEGE
 CAPITAL PROJECTS FUND
 SUMMARY OF RESOURCES AND REQUIREMENTS
 2020/21 ADOPTED BUDGET

17/18 ACTUAL	18/19 ACTUAL	19/20 ADOPTED	19/20 CURRENT		PROPOSED TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 0	\$ 0	\$ 0	\$ 0	STATE SOURCES	\$ 8,817,223	\$ 8,817,223	\$ 8,817,223
0	0	0	0	LOCAL SOURCES	843,658	843,658	843,658
396,674	512,071	300,000	300,000	OTHER REVENUE SOURCES	300,000	300,000	300,000
0	0	0	0	TRANSFERS IN	23,108	23,108	23,108
22,897,421	21,695,995	17,831,334	17,831,334	BEGINNING FUND BALANCE	12,837,722	12,837,722	12,837,722
<u>\$ 23,294,095</u>	<u>\$ 22,208,067</u>	<u>\$ 18,131,334</u>	<u>\$ 18,131,334</u>	TOTAL RESOURCES	<u>\$ 22,821,711</u>	<u>\$ 22,821,711</u>	<u>\$ 22,821,711</u>
\$ 1,598,099	\$ 3,637,326	\$ 14,131,334	\$ 14,131,334	FACILITIES ACQUISITION & CONSTRUCTION	\$ 22,821,711	\$ 22,821,711	\$ 22,821,711
0	0	4,000,000	4,000,000	RESERVED FOR FUTURE EXPENDITURES	0	0	0
<u>\$ 1,598,099</u>	<u>\$ 3,637,326</u>	<u>\$ 18,131,334</u>	<u>\$ 18,131,334</u>	TOTAL REQUIREMENTS	<u>\$ 22,821,711</u>	<u>\$ 22,821,711</u>	<u>\$ 22,821,711</u>

CAPITAL IMPROVEMENT FUND - MAINTENANCE

The Capital Improvement Fund - Maintenance activity for maintaining College facilities and equipment will be incorporated into the Intra-College Fund and the Renewal and Replacement Fund. The Capital Improvement Fund - Maintenance will be retired in FY 2021/22, after the transfer of all activity is complete.

ROGUE COMMUNITY COLLEGE
 CAPITAL IMPROVEMENT FUND - MAINTENANCE
 SUMMARY OF RESOURCES AND REQUIREMENTS
 2020/21 ADOPTED BUDGET

17/18 ACTUAL	18/19 ACTUAL	19/20 ADOPTED	19/20 CURRENT		PROPOSED TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 66,085	\$ 72,832	\$ 60,000	\$ 60,000	OTHER REVENUE SOURCES	\$ 0	\$ 0	\$ 0
660,778	576,969	894,631	894,631	TRANSFERS IN	0	0	0
2,775,816	2,798,942	2,024,191	2,024,191	BEGINNING FUND BALANCE	2,445,618	2,445,618	2,445,618
<u>\$ 3,502,681</u>	<u>\$ 3,448,745</u>	<u>\$ 2,978,822</u>	<u>\$ 2,978,822</u>	TOTAL RESOURCES	<u>\$ 2,445,618</u>	<u>\$ 2,445,618</u>	<u>\$ 2,445,618</u>
\$ 564,918	\$ 868,585	\$ 2,348,508	\$ 2,348,508	PLANT OPERATIONS AND MAINTENANCE	\$ 0	\$ 0	\$ 0
138,820	384,405	230,314	230,314	FACILITIES ACQUISITION & CONSTRUCTION	0	0	0
0	200,000	200,000	200,000	TRANSFERS OUT	2,445,618	2,445,618	2,445,618
0	0	200,000	200,000	CONTINGENCY	0	0	0
<u>\$ 703,738</u>	<u>\$ 1,452,990</u>	<u>\$ 2,978,822</u>	<u>\$ 2,978,822</u>	TOTAL REQUIREMENTS	<u>\$ 2,445,618</u>	<u>\$ 2,445,618</u>	<u>\$ 2,445,618</u>

CAPITAL IMPROVEMENT FUND - STATE & LOCAL
(Externally Restricted)

The Capital Improvement Fund – State & Local Funds activity for the purchase or remodel of buildings and land will be incorporated into the Capital Projects Fund. The Capital Improvement Fund – State & Local Funds will be retired in FY 2021/22, after the transfer of all activity is complete.

ROGUE COMMUNITY COLLEGE
 CAPITAL IMPROVEMENT FUND - STATE & LOCAL
 SUMMARY OF RESOURCES AND REQUIREMENTS
 2020/21 ADOPTED BUDGET

17/18 ACTUAL	18/19 ACTUAL	19/20 ADOPTED	19/20 CURRENT		PROPOSED TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 0	\$ 1,683,774	\$ 14,000,000	\$ 14,000,000	STATE SOURCES	\$ 0	\$ 0	\$ 0
0	89,264	1,762,500	1,762,500	LOCAL SOURCES	0	0	0
0	15,740	0	0	OTHER REVENUE SOURCES	0	0	0
213,030	212,085	15,741	15,741	BEGINNING FUND BALANCE	23,108	23,108	23,108
<u>\$ 213,030</u>	<u>\$ 2,000,864</u>	<u>\$ 15,778,241</u>	<u>\$ 15,778,241</u>	TOTAL RESOURCES	<u>\$ 23,108</u>	<u>\$ 23,108</u>	<u>\$ 23,108</u>
\$ 944	\$ 1,985,124	\$ 15,778,241	\$ 15,778,241	FACILITIES ACQUISITION & CONSTRUCTION	\$ 0	\$ 0	\$ 0
0	0	0	0	TRANSFERS OUT	23,108	23,108	23,108
<u>\$ 944</u>	<u>\$ 1,985,124</u>	<u>\$ 15,778,241</u>	<u>\$ 15,778,241</u>	TOTAL REQUIREMENTS	<u>\$ 23,108</u>	<u>\$ 23,108</u>	<u>\$ 23,108</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 (Externally Restricted)

The Debt Service Fund accounts for the accumulation of resources for and payment of principal and interest on the College's long-term debt obligations including the General Obligation Bonds and Limited Tax Pension Obligation Series 2005. The principal revenue is property taxes approved for bond levies and the PERS Bond expense charged to other funds.

Fund was formerly named Debt Service Fund – General Obligation Bonds.

**ROGUE COMMUNITY COLLEGE
DEBT SERVICE FUND
SUMMARY OF RESOURCES AND REQUIREMENTS
2020/21 ADOPTED BUDGET**

17/18 ACTUAL	18/19 ACTUAL	19/20 ADOPTED	19/20 CURRENT		PROPOSED TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 3,368,703	\$ 3,215,967	\$ 3,546,778	\$ 3,546,778	LOCAL SOURCES	\$ 3,630,342	\$ 3,630,342	\$ 3,630,342
30,374	46,646	19,455	19,455	OTHER REVENUE SOURCES	1,924,004	1,924,004	1,924,004
-	-	-	-	TRANSFERS IN	-	-	-
410,635	530,813	350,587	350,587	BEGINNING FUND BALANCE	384,782	384,782	384,782
<u>\$ 3,809,713</u>	<u>\$ 3,793,425</u>	<u>\$ 3,916,820</u>	<u>\$ 3,916,820</u>	TOTAL RESOURCES	<u>\$ 5,939,128</u>	<u>\$ 5,939,128</u>	<u>\$ 5,939,128</u>

<u>BOND PRINCIPAL PAYMENTS</u>								
				BOND ISSUE	PAYMENT DATE			
\$ -	\$ -	\$ -	\$ -	LIMITED TAX PENSION BOND 2005	6/30/2021	\$ 1,260,000	\$ 1,260,000	\$ 1,260,000
85,000	760,000	1,130,000	1,130,000	GENERAL OBLIGATION SERIES 2012	6/15/2021	1,205,000	1,205,000	1,205,000
1,945,000	1,450,000	1,270,000	1,270,000	GENERAL OBLIGATION SERIES 2016	6/15/2021	1,375,000	1,375,000	1,375,000
<u>\$ 2,030,000</u>	<u>\$ 2,210,000</u>	<u>\$ 2,400,000</u>	<u>\$ 2,400,000</u>	TOTAL PRINCIPAL		<u>\$ 3,840,000</u>	<u>\$ 3,840,000</u>	<u>\$ 3,840,000</u>

<u>BOND INTEREST PAYMENTS</u>								
				BOND ISSUE	PAYMENT DATE			
\$ -	\$ -	\$ -	\$ -	LIMITED TAX PENSION BOND 2005	12/30/2020	\$ 319,329	\$ 319,329	\$ 319,329
-	-	-	-	LIMITED TAX PENSION BOND 2005	6/30/2021	319,329	319,329	319,329
139,225	137,950	126,550	126,550	GENERAL OBLIGATION SERIES 2012	12/15/2020	109,600	109,600	109,600
139,225	137,950	126,550	126,550	GENERAL OBLIGATION SERIES 2012	6/15/2021	109,600	109,600	109,600
485,225	459,025	437,275	437,275	GENERAL OBLIGATION SERIES 2016	12/15/2020	418,225	418,225	418,225
485,225	459,025	437,275	437,275	GENERAL OBLIGATION SERIES 2016	6/15/2021	418,225	418,225	418,225
<u>\$ 1,248,900</u>	<u>\$ 1,193,950</u>	<u>\$ 1,127,650</u>	<u>\$ 1,127,650</u>	TOTAL INTEREST		<u>\$ 1,694,308</u>	<u>\$ 1,694,308</u>	<u>\$ 1,694,308</u>

<u>UNAPPROPRIATED BALANCE FOR FOLLOWING YEAR</u>								
				BOND ISSUE	PAYMENT DATE			
\$ -	\$ -	\$ 151,883	\$ 151,883	GENERAL OBLIGATION SERIES 2012	12/15/2021	\$ 160,367	\$ 160,367	\$ 160,367
-	-	237,287	237,287	GENERAL OBLIGATION SERIES 2016	12/15/2021	244,453	244,453	244,453
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 389,170</u>	<u>\$ 389,170</u>	TOTAL UNAPPROPRIATED ENDING FUND BALANCE		<u>\$ 404,820</u>	<u>\$ 404,820</u>	<u>\$ 404,820</u>
<u>\$ 3,278,900</u>	<u>\$ 3,403,950</u>	<u>\$ 3,916,820</u>	<u>\$ 3,916,820</u>	TOTAL REQUIREMENTS		<u>\$ 5,939,128</u>	<u>\$ 5,939,128</u>	<u>\$ 5,939,128</u>

DEBT SERVICE FUND - OTHER
(Externally Restricted)

The Debt Service Fund - Other activity will be incorporated into the Debt Service Fund. The Debt Service Fund - Other will be retired in FY 2020/21.

ROGUE COMMUNITY COLLEGE
 DEBT SERVICE FUND - OTHER
 SUMMARY OF RESOURCES AND REQUIREMENTS
 2020/21 ADOPTED BUDGET

17/18 ACTUAL	18/19 ACTUAL	19/20 ADOPTED	19/20 CURRENT		PROPOSED TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 17	\$ 18	\$ 0	\$ 0	OTHER REVENUE SOURCES	\$ 0	\$ 0	\$ 0
1,711,231	1,857,139	1,852,102	1,852,102	TRANSFERS IN	0	0	0
34,244	34,246	34,240	34,240	BEGINNING FUND BALANCE	0	0	0
<u>\$ 1,745,493</u>	<u>\$ 1,891,404</u>	<u>\$ 1,886,342</u>	<u>\$ 1,886,342</u>	TOTAL RESOURCES	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
\$ 1,711,247	\$ 1,891,401	\$ 1,852,102	\$ 1,852,102	COLLEGE SUPPORT SERVICES	\$ 0	\$ 0	\$ 0
0	0	34,240	34,240	CONTINGENCY	0	0	0
<u>\$ 1,711,247</u>	<u>\$ 1,891,401</u>	<u>\$ 1,886,342</u>	<u>\$ 1,886,342</u>	TOTAL REQUIREMENTS	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</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, Community and Workforce Development Fund, Contract and Grant Fund, Entrepreneurial Fund, Higher Education Center Fund, Intra-College Fund, PERS Fund, Renewal and Replacement Fund, Reserve Fund, Student Financial Aid Fund, and Unemployment Fund.

COLLEGE SERVICES FUND

The College Services Fund activity for non-technology fees charged to students will be incorporated into the General Fund. The College Services Fund will be retired in FY 2021/22, after the transfer of all activity is complete.

ROGUE COMMUNITY COLLEGE
 COLLEGE SERVICES FUND
 SUMMARY OF RESOURCES AND REQUIREMENTS
 2020/21 ADOPTED BUDGET

17/18 ACTUAL	18/19 ACTUAL	19/20 ADOPTED	19/20 CURRENT		PROPOSED TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 1,310,048	\$ 1,752,292	\$ 1,668,822	\$ 1,668,822	TUITION AND FEES	\$ 0	\$ 0	\$ 0
260,000	0	0	0	TRANSFERS IN	0	0	0
5,072,711	5,730,515	4,221,918	4,221,918	BEGINNING FUND BALANCE	4,455,140	4,455,140	4,455,140
<u>\$ 6,642,759</u>	<u>\$ 7,482,807</u>	<u>\$ 5,890,740</u>	<u>\$ 5,890,740</u>	TOTAL RESOURCES	<u>\$ 4,455,140</u>	<u>\$ 4,455,140</u>	<u>\$ 4,455,140</u>
\$ 64,359	\$ 64,315	\$ 175,707	\$ 175,707	COLLEGE SUPPORT SERVICES	\$ 0	\$ 0	\$ 0
142,554	149,612	189,751	189,751	PLANT OPERATIONS AND MAINTENANCE	0	0	0
705,329	3,002,965	1,194,876	1,218,108	TRANSFERS OUT	4,455,140	4,455,140	4,455,140
0	0	100,000	76,768	CONTINGENCY	0	0	0
0	0	4,230,406	4,230,406	RESERVED FOR FUTURE EXPENDITURES	0	0	0
<u>\$ 912,243</u>	<u>\$ 3,216,893</u>	<u>\$ 5,890,740</u>	<u>\$ 5,890,740</u>	TOTAL REQUIREMENTS	<u>\$ 4,455,140</u>	<u>\$ 4,455,140</u>	<u>\$ 4,455,140</u>

COMMUNITY AND WORKFORCE DEVELOPMENT FUND

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

Fund was formerly named Self-Support Fund.

ROGUE COMMUNITY COLLEGE
 COMMUNITY AND WORKFORCE DEVELOPMENT FUND
 SUMMARY OF RESOURCES AND REQUIREMENTS
 2020/21 ADOPTED BUDGET

17/18 ACTUAL	18/19 ACTUAL	19/20 ADOPTED	19/20 CURRENT		PROPOSED TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 126,404	\$ 120,885	\$ 133,560	\$ 133,560	STATE SOURCES	\$ 102,690	\$ 102,690	\$ 102,690
749,471	752,934	882,816	797,816	TUITION AND FEES	751,073	751,073	751,073
842	27,845	100,000	100,000	OTHER REVENUE SOURCES	200,000	200,000	200,000
364,378	369,140	232,466	317,466	TRANSFERS IN	149,001	149,001	149,001
108,023	164,469	149,057	149,057	BEGINNING FUND BALANCE	57,670	57,670	57,670
<u>\$ 1,349,120</u>	<u>\$ 1,435,273</u>	<u>\$ 1,497,899</u>	<u>\$ 1,497,899</u>	TOTAL RESOURCES	<u>\$ 1,260,434</u>	<u>\$ 1,260,434</u>	<u>\$ 1,260,434</u>
\$ 570,477	\$ 627,067	\$ 615,331	\$ 621,022	INSTRUCTION	\$ 740,394	\$ 740,394	\$ 740,394
578,445	595,635	665,239	659,548	INSTRUCTIONAL SUPPORT	485,040	485,040	485,040
35,728	35,000	35,000	35,000	TRANSFERS OUT	35,000	35,000	35,000
0	0	182,329	182,329	CONTINGENCY	0	0	0
<u>\$ 1,184,651</u>	<u>\$ 1,257,703</u>	<u>\$ 1,497,899</u>	<u>\$ 1,497,899</u>	TOTAL REQUIREMENTS	<u>\$ 1,260,434</u>	<u>\$ 1,260,434</u>	<u>\$ 1,260,434</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
 2020/21 ADOPTED BUDGET

17/18 ACTUAL	18/19 ACTUAL	19/20 ADOPTED	19/20 CURRENT		PROPOSED TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 5,051,871	\$ 4,684,655	\$ 6,739,146	\$ 6,739,146	FEDERAL SOURCES	\$ 5,855,849	\$ 5,855,849	\$ 5,855,849
170,581	566,426	1,994,100	1,893,231	STATE SOURCES	1,640,043	1,640,043	1,640,043
70,213	137,000	78,000	117,500	LOCAL SOURCES	74,119	74,119	74,119
304,290	313,655	291,100	291,100	TUITION AND FEES	280,000	280,000	280,000
530,102	797,776	610,944	606,306	OTHER REVENUE SOURCES	2,068,520	2,068,520	2,068,520
1,017,629	1,099,212	1,097,525	1,163,532	BEGINNING FUND BALANCE	894,194	894,194	894,194
<u>\$ 7,144,688</u>	<u>\$ 7,598,727</u>	<u>\$ 10,810,815</u>	<u>\$ 10,810,815</u>	TOTAL RESOURCES	<u>\$ 10,812,725</u>	<u>\$ 10,812,725</u>	<u>\$ 10,812,725</u>
\$ 985,011	\$ 1,351,788	\$ 1,646,531	\$ 1,867,954	INSTRUCTION	\$ 2,159,052	\$ 2,159,052	\$ 2,159,052
1,175,899	1,112,029	1,243,188	1,062,069	INSTRUCTIONAL SUPPORT	1,334,320	1,334,320	1,334,320
3,077,798	3,253,235	4,723,553	4,654,757	STUDENT SERVICES	4,167,001	4,167,001	4,167,001
0	7,092	5,000	5,000	COMMUNITY SERVICES	100,000	100,000	100,000
81,382	87,652	95,627	95,627	COLLEGE SUPPORT SERVICES	371,073	371,073	371,073
7,738	23,103	648,753	545,000	PLANT OPERATIONS AND MAINTENANCE	293,314	293,314	293,314
717,646	533,046	1,505,000	1,651,022	FACILITIES ACQUISITION & CONSTRUCTION	1,512,000	1,512,000	1,512,000
0	0	943,163	929,386	CONTINGENCY	875,965	875,965	875,965
<u>\$ 6,045,476</u>	<u>\$ 6,367,947</u>	<u>\$ 10,810,815</u>	<u>\$ 10,810,815</u>	TOTAL REQUIREMENTS	<u>\$ 10,812,725</u>	<u>\$ 10,812,725</u>	<u>\$ 10,812,725</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 the STEP contract with the state. Allied Health Program activity is being incorporated into the General Fund for FY 2020/21.

ROGUE COMMUNITY COLLEGE
 ENTREPRENEURIAL FUND
 SUMMARY OF RESOURCES AND REQUIREMENTS
 2020/21 ADOPTED BUDGET

17/18 ACTUAL	18/19 ACTUAL	19/20 ADOPTED	19/20 CURRENT		PROPOSED TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 0	\$ 64,962	\$ 99,648	\$ 99,648	STATE SOURCES	\$ 338,641	\$ 338,641	\$ 338,641
1,010,395	866,227	1,390,092	1,390,092	TUITION AND FEES	0	0	0
0	0	100,000	100,000	OTHER REVENUE SOURCES	100,000	100,000	100,000
250,000	250,000	250,000	250,000	TRANSFERS IN	243,267	243,267	243,267
730,058	968,898	790,326	790,326	BEGINNING FUND BALANCE	674,608	674,608	674,608
<u>\$ 1,990,453</u>	<u>\$ 2,150,087</u>	<u>\$ 2,630,066</u>	<u>\$ 2,630,066</u>	TOTAL RESOURCES	<u>\$ 1,356,516</u>	<u>\$ 1,356,516</u>	<u>\$ 1,356,516</u>
\$ 568,051	\$ 656,401	\$ 1,242,903	\$ 1,242,903	INSTRUCTION	\$ 68,057	\$ 68,057	\$ 68,057
156,293	239,586	354,275	334,275	INSTRUCTIONAL SUPPORT	100,000	100,000	100,000
59,725	157,784	237,670	217,670	STUDENT SERVICES	343,222	343,222	343,222
0	0	20,000	90,256	COMMUNITY SERVICES	131,481	131,481	131,481
154,235	225,732	260,096	240,096	COLLEGE SUPPORT SERVICES	100,000	100,000	100,000
0	0	20,000	9,744	FACILITIES ACQUISITION & CONSTRUCTION	0	0	0
83,250	68,757	88,504	88,504	TRANSFERS OUT	415,000	415,000	415,000
0	0	406,618	406,618	CONTINGENCY	198,756	198,756	198,756
<u>\$ 1,021,555</u>	<u>\$ 1,348,262</u>	<u>\$ 2,630,066</u>	<u>\$ 2,630,066</u>	TOTAL REQUIREMENTS	<u>\$ 1,356,516</u>	<u>\$ 1,356,516</u>	<u>\$ 1,356,516</u>

HIGHER EDUCATION CENTER FUND

The Higher Education Center Fund activity for the shared day-to-day expenditures necessary to run the Higher Education Center building will be incorporated into the General Fund for the College's portion and the Contract and Grant Fund for Southern Oregon University's portion. The Higher Education Center Fund will be retired in FY 2020/21.

ROGUE COMMUNITY COLLEGE
 HIGHER EDUCATION CENTER FUND
 SUMMARY OF RESOURCES AND REQUIREMENTS
 2020/21 ADOPTED BUDGET

17/18 ACTUAL	18/19 ACTUAL	19/20 ADOPTED	19/20 CURRENT		PROPOSED TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 197,023	\$ 204,679	\$ 438,481	\$ 438,481	OTHER REVENUE SOURCES	\$ 0	\$ 0	\$ 0
408,566	392,093	510,000	510,000	TRANSFERS IN	0	0	0
0	1,256	0	0	BEGINNING FUND BALANCE	0	0	0
<u>\$ 605,589</u>	<u>\$ 598,029</u>	<u>\$ 948,481</u>	<u>\$ 948,481</u>	TOTAL RESOURCES	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
\$ 28,190	\$ 27,641	\$ 38,958	\$ 38,958	INSTRUCTIONAL SUPPORT	\$ 0	\$ 0	\$ 0
237,917	235,847	294,045	316,505	COLLEGE SUPPORT SERVICES	0	0	0
308,225	329,494	505,478	483,018	PLANT OPERATIONS AND MAINTENANCE	0	0	0
30,000	5,000	10,000	10,000	TRANSFERS OUT	0	0	0
0	0	100,000	100,000	CONTINGENCY	0	0	0
<u>\$ 604,333</u>	<u>\$ 597,983</u>	<u>\$ 948,481</u>	<u>\$ 948,481</u>	TOTAL REQUIREMENTS	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</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
 2020/21 ADOPTED BUDGET

17/18 ACTUAL	18/19 ACTUAL	19/20 ADOPTED	19/20 CURRENT		PROPOSED TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 394,422	\$ 390	\$ 1,750	\$ 1,750	TUITION AND FEES	\$ 1,500	\$ 1,500	\$ 1,500
7,295	27,563	32,500	22,023	OTHER REVENUE SOURCES	67,500	67,500	67,500
166,586	448,817	420,045	443,277	TRANSFERS IN	1,073,683	1,073,683	1,073,683
166,540	277,954	303,329	290,574	BEGINNING FUND BALANCE	344,677	344,677	344,677
<u>\$ 734,843</u>	<u>\$ 754,725</u>	<u>\$ 757,624</u>	<u>\$ 757,624</u>	TOTAL RESOURCES	<u>\$ 1,487,360</u>	<u>\$ 1,487,360</u>	<u>\$ 1,487,360</u>
\$ 55,839	\$ 89,467	\$ 268,860	\$ 263,860	INSTRUCTIONAL SUPPORT	\$ 285,951	\$ 285,951	\$ 285,951
336,112	237,453	408,476	413,953	STUDENT SERVICES	1,094,333	1,094,333	1,094,333
61,586	69,756	74,788	74,311	COLLEGE SUPPORT SERVICES	97,754	97,754	97,754
3,350	3,196	5,500	5,500	TRANSFERS OUT	5,500	5,500	5,500
0	0	0	0	CONTINGENCY	3,822	3,822	3,822
<u>\$ 456,888</u>	<u>\$ 399,872</u>	<u>\$ 757,624</u>	<u>\$ 757,624</u>	TOTAL REQUIREMENTS	<u>\$ 1,487,360</u>	<u>\$ 1,487,360</u>	<u>\$ 1,487,360</u>

Intra-fund transfers are not consolidated in these reports.

PERS FUND
(Partially Externally Restricted)

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

ROGUE COMMUNITY COLLEGE
 PERS FUND
 SUMMARY OF RESOURCES AND REQUIREMENTS
 2020/21 ADOPTED BUDGET

17/18 ACTUAL	18/19 ACTUAL	19/20 ADOPTED	19/20 CURRENT		PROPOSED TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 1,507,774	\$ 1,882,063	\$ 2,187,460	\$ 2,187,460	OTHER REVENUE SOURCES	\$ 0	\$ 0	\$ 0
5,790,076	5,612,349	5,614,843	5,614,843	BEGINNING FUND BALANCE	5,778,651	5,778,651	5,778,651
<u>\$ 7,297,850</u>	<u>\$ 7,494,412</u>	<u>\$ 7,802,303</u>	<u>\$ 7,802,303</u>	TOTAL RESOURCES	<u>\$ 5,778,651</u>	<u>\$ 5,778,651</u>	<u>\$ 5,778,651</u>
\$ 0	\$ 19,028	\$ 100,000	\$ 100,000	COLLEGE SUPPORT SERVICES	\$ 0	\$ 0	\$ 0
1,685,501	1,753,482	1,826,356	1,826,356	TRANSFERS OUT	5,778,651	5,778,651	5,778,651
0	0	102,274	102,274	CONTINGENCY	0	0	0
0	0	5,773,673	5,773,673	RESERVED FOR FUTURE EXPENDITURES	0	0	0
<u>\$ 1,685,501</u>	<u>\$ 1,772,510</u>	<u>\$ 7,802,303</u>	<u>\$ 7,802,303</u>	TOTAL REQUIREMENTS	<u>\$ 5,778,651</u>	<u>\$ 5,778,651</u>	<u>\$ 5,778,651</u>

RENEWAL AND REPLACEMENT FUND

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

Fund was formerly named Technology and Equipment Fund.

ROGUE COMMUNITY COLLEGE
 RENEWAL AND REPLACEMENT FUND
 SUMMARY OF RESOURCES AND REQUIREMENTS
 2020/21 ADOPTED BUDGET

17/18 ACTUAL	18/19 ACTUAL	19/20 ADOPTED	19/20 CURRENT		PROPOSED TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 1,056,751	\$ 1,345,891	\$ 1,344,512	\$ 1,183,655	TUITION AND FEES	\$ 893,763	\$ 893,763	\$ 893,763
1,310	57,149	102,000	2,000	OTHER REVENUE SOURCES	172,000	172,000	172,000
214,800	211,139	383,448	513,448	TRANSFERS IN	2,627,103	2,627,103	2,627,103
717,067	628,691	446,867	577,724	BEGINNING FUND BALANCE	550,432	550,432	550,432
<u>\$ 1,989,928</u>	<u>\$ 2,242,871</u>	<u>\$ 2,276,827</u>	<u>\$ 2,276,827</u>	TOTAL RESOURCES	<u>\$ 4,243,298</u>	<u>\$ 4,243,298</u>	<u>\$ 4,243,298</u>
\$ 306,052	\$ 351,498	\$ 345,098	\$ 493,200	INSTRUCTION	\$ 584,611	\$ 584,611	\$ 584,611
452,521	19,239	23,000	22,366	INSTRUCTIONAL SUPPORT	23,000	23,000	23,000
0	0	15,580	15,580	STUDENT SERVICES	20,580	20,580	20,580
593,162	1,257,766	1,538,023	1,616,020	COLLEGE SUPPORT SERVICES	534,007	534,007	534,007
9,500	36,647	10,000	24,400	PLANT OPERATIONS AND MAINTENANCE	2,468,775	2,468,775	2,468,775
0	0	255,126	15,000	TRANSFERS OUT	150,000	150,000	150,000
0	0	90,000	90,261	CONTINGENCY	462,325	462,325	462,325
<u>\$ 1,361,236</u>	<u>\$ 1,665,151</u>	<u>\$ 2,276,827</u>	<u>\$ 2,276,827</u>	TOTAL REQUIREMENTS	<u>\$ 4,243,298</u>	<u>\$ 4,243,298</u>	<u>\$ 4,243,298</u>

RESERVE FUND

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

Fund was formerly named Stability Reserve Fund.

ROGUE COMMUNITY COLLEGE
 RESERVE FUND
 SUMMARY OF RESOURCES AND REQUIREMENTS
 2020/21 ADOPTED BUDGET

17/18 ACTUAL	18/19 ACTUAL	19/20 ADOPTED	19/20 CURRENT		PROPOSED TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 0	\$ 0	\$ 0	\$ 0	OTHER REVENUE SOURCES	\$ 155,859	\$ 155,859	\$ 155,859
500,000	500,000	500,000	500,000	TRANSFERS IN	10,457,366	10,457,366	10,457,366
3,661,052	3,411,052	3,311,052	3,311,052	BEGINNING FUND BALANCE	3,811,052	3,811,052	3,811,052
<u>\$ 4,161,052</u>	<u>\$ 3,911,052</u>	<u>\$ 3,811,052</u>	<u>\$ 3,811,052</u>	TOTAL RESOURCES	<u>\$ 14,424,277</u>	<u>\$ 14,424,277</u>	<u>\$ 14,424,277</u>
\$ 750,000	\$ 600,000	\$ 0	\$ 0	TRANSFERS OUT	\$ 100,000	\$ 100,000	\$ 100,000
0	0	0	0	CONTINGENCY	723,852	723,852	723,852
0	0	3,811,052	3,811,052	RESERVED FOR FUTURE EXPENDITURES	13,600,425	13,600,425	13,600,425
<u>\$ 750,000</u>	<u>\$ 600,000</u>	<u>\$ 3,811,052</u>	<u>\$ 3,811,052</u>	TOTAL REQUIREMENTS	<u>\$ 14,424,277</u>	<u>\$ 14,424,277</u>	<u>\$ 14,424,277</u>

STUDENT FINANCIAL AID FUND (Externally Restricted)

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

Fund was formerly named Financial Aid Fund.

ROGUE COMMUNITY COLLEGE
 STUDENT FINANCIAL AID FUND
 SUMMARY OF RESOURCES AND REQUIREMENTS
 2020/21 ADOPTED BUDGET

17/18 ACTUAL	18/19 ACTUAL	19/20 ADOPTED	19/20 CURRENT		PROPOSED TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 15,379,612	\$ 15,648,219	\$ 23,397,006	\$ 23,397,006	FEDERAL SOURCES	\$ 20,900,000	\$ 20,900,000	\$ 20,900,000
3,432,932	3,584,482	5,700,000	5,700,000	STATE SOURCES	4,600,000	4,600,000	4,600,000
341,308	329,311	500,000	500,000	LOCAL SOURCES	500,000	500,000	500,000
25,800	8,203	0	0	TRANSFERS IN	0	0	0
<u>\$ 19,179,654</u>	<u>\$ 19,570,216</u>	<u>\$ 29,597,006</u>	<u>\$ 29,597,006</u>	TOTAL RESOURCES	<u>\$ 26,000,000</u>	<u>\$ 26,000,000</u>	<u>\$ 26,000,000</u>
\$ 19,153,854	\$ 19,551,831	\$ 29,562,006	\$ 29,562,006	FINANCIAL AID	\$ 25,965,000	\$ 25,965,000	\$ 25,965,000
25,800	18,385	35,000	35,000	TRANSFERS OUT	35,000	35,000	35,000
<u>\$ 19,179,654</u>	<u>\$ 19,570,216</u>	<u>\$ 29,597,006</u>	<u>\$ 29,597,006</u>	TOTAL REQUIREMENTS	<u>\$ 26,000,000</u>	<u>\$ 26,000,000</u>	<u>\$ 26,000,000</u>

Intra-fund transfers are not consolidated in these reports.

UNEMPLOYMENT FUND

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

ROGUE COMMUNITY COLLEGE
 UNEMPLOYMENT FUND
 SUMMARY OF RESOURCES AND REQUIREMENTS
 2020/21 ADOPTED BUDGET

17/18 ACTUAL	18/19 ACTUAL	19/20 ADOPTED	19/20 CURRENT		PROPOSED TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 77,471	\$ 79,706	\$ 79,319	\$ 79,319	OTHER REVENUE SOURCES	\$ 0	\$ 0	\$ 0
194,038	207,341	214,737	214,737	BEGINNING FUND BALANCE	204,741	204,741	204,741
<u>\$ 271,510</u>	<u>\$ 287,048</u>	<u>\$ 294,056</u>	<u>\$ 294,056</u>	TOTAL RESOURCES	<u>\$ 204,741</u>	<u>\$ 204,741</u>	<u>\$ 204,741</u>
\$ 64,168	\$ 75,000	\$ 82,125	\$ 94,441	COLLEGE SUPPORT SERVICES	\$ 0	\$ 0	\$ 0
0	0	0	0	TRANSFERS OUT	204,741	204,741	204,741
0	0	211,931	199,615	CONTINGENCY	0	0	0
<u>\$ 64,168</u>	<u>\$ 75,000</u>	<u>\$ 294,056</u>	<u>\$ 294,056</u>	TOTAL REQUIREMENTS	<u>\$ 204,741</u>	<u>\$ 204,741</u>	<u>\$ 204,741</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 ancillary activities for Art, Auto Artist, College Store, 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.

Fund was formerly named Other Auxiliary Services Fund.

ROGUE COMMUNITY COLLEGE
 AUXILIARY SERVICES FUND
 SUMMARY OF RESOURCES AND REQUIREMENTS
 2020/21 ADOPTED BUDGET

17/18 ACTUAL	18/19 ACTUAL	19/20 ADOPTED	19/20 CURRENT		PROPOSED TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 0	\$ 0	\$ 0	\$ 0	SALES	\$ 20,000	\$ 20,000	\$ 20,000
648,588	664,369	609,324	609,324	OTHER INCOME	368,698	368,698	368,698
97,285	0	0	0	TRANSFERS IN	506,000	506,000	506,000
710,737	930,283	638,125	638,125	BEGINNING FUND BALANCE	660,448	660,448	660,448
<u>\$ 1,456,611</u>	<u>\$ 1,594,652</u>	<u>\$ 1,247,449</u>	<u>\$ 1,247,449</u>	TOTAL RESOURCES	<u>\$ 1,555,146</u>	<u>\$ 1,555,146</u>	<u>\$ 1,555,146</u>
\$ 0	\$ 0	\$ 0	\$ 0	INSTRUCTION	\$ 11,000	\$ 11,000	\$ 11,000
15,244	36,420	75,289	75,289	STUDENT SERVICES	197,075	197,075	197,075
392,076	333,390	709,000	709,000	COMMUNITY SERVICES	423,631	423,631	423,631
0	0	6,700	6,700	COLLEGE SUPPORT SERVICES	0	0	0
56,965	66,419	313,831	313,831	PLANT OPERATIONS AND MAINTENANCE	300,011	300,011	300,011
62,042	522,161	49,631	49,631	TRANSFERS OUT	66,287	66,287	66,287
0	0	92,998	92,998	CONTINGENCY	557,142	557,142	557,142
<u>\$ 526,328</u>	<u>\$ 958,390</u>	<u>\$ 1,247,449</u>	<u>\$ 1,247,449</u>	TOTAL REQUIREMENTS	<u>\$ 1,555,146</u>	<u>\$ 1,555,146</u>	<u>\$ 1,555,146</u>

AUXILIARY SERVICES FUND - BOOKSTORE

The Auxiliary Services Fund - Bookstore activity for the College's Bookstore will be incorporated into the Auxiliary Services Fund. The Auxiliary Services Fund - Bookstore will be retired in FY 2021/22, after the transfer of all activity is complete.

Fund was formerly named Auxiliary Services Fund.

ROGUE COMMUNITY COLLEGE
 AUXILIARY SERVICES FUND - BOOKSTORE
 SUMMARY OF RESOURCES AND REQUIREMENTS
 2020/21 ADOPTED BUDGET

17/18 ACTUAL	18/19 ACTUAL	19/20 ADOPTED	19/20 CURRENT		PROPOSED TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 2,004,345	\$ 1,791,742	\$ 1,438,438	\$ 1,438,438	SALES	\$ 0	\$ 0	\$ 0
12,889	10,793	7,250	7,250	OTHER INCOME	0	0	0
63,571	200,000	200,000	200,000	TRANSFERS IN	0	0	0
764,295	677,278	347,125	347,125	BEGINNING FUND BALANCE	500,000	500,000	500,000
<u>\$ 2,845,101</u>	<u>\$ 2,679,814</u>	<u>\$ 1,992,813</u>	<u>\$ 1,992,813</u>	TOTAL RESOURCES	<u>\$ 500,000</u>	<u>\$ 500,000</u>	<u>\$ 500,000</u>
\$ 2,153,273	\$ 1,873,292	\$ 1,713,941	\$ 1,772,941	STUDENT SERVICES	\$ 0	\$ 0	\$ 0
14,550	13,825	14,550	14,550	TRANSFERS OUT	500,000	500,000	500,000
0	0	264,322	205,322	CONTINGENCY	0	0	0
<u>\$ 2,167,823</u>	<u>\$ 1,887,117</u>	<u>\$ 1,992,813</u>	<u>\$ 1,992,813</u>	TOTAL REQUIREMENTS	<u>\$ 500,000</u>	<u>\$ 500,000</u>	<u>\$ 500,000</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. Activity for the Rogue Community College Foundation will be incorporated into the Contract and Grant Fund. Activity for the Athletics Booster Club will be incorporated into the Intra-College Fund. The Agency Fund will be retired in FY 2020/21.

ROGUE COMMUNITY COLLEGE
 AGENCY FUND
 SUMMARY OF RESOURCES AND REQUIREMENTS
 2020/21 ADOPTED BUDGET

17/18 ACTUAL	18/19 ACTUAL	19/20 ADOPTED	19/20 CURRENT		PROPOSED TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 233,574	\$ 225,632	\$ 267,937	\$ 267,937	OTHER REVENUE SOURCES	\$ 0	\$ 0	\$ 0
13,167	13,852	12,471	12,471	BEGINNING FUND BALANCE	0	0	0
<u>\$ 246,742</u>	<u>\$ 239,485</u>	<u>\$ 280,408</u>	<u>\$ 280,408</u>	TOTAL RESOURCES	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
\$ 9,287	\$ 18,675	\$ 38,671	\$ 38,671	STUDENT SERVICES	\$ 0	\$ 0	\$ 0
223,601	208,177	241,737	241,737	COLLEGE SUPPORT SERVICES	0	0	0
<u>\$ 232,889</u>	<u>\$ 226,852</u>	<u>\$ 280,408</u>	<u>\$ 280,408</u>	TOTAL REQUIREMENTS	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

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ROGUE COMMUNITY COLLEGE
BUDGET ASSUMPTIONS
FOR THE FISCAL YEAR 2020/21

Revenue Assumptions:

- State Operations are based upon the Community College Support Funding level of \$640.9 million
- Property Taxes reflect a 3.5% increase over prior year projected
- Tuition and Fees
 1. Assumes an enrollment decrease of 3% from 2019/20
 2. \$4 per credit increase in tuition
 3. College Services fee increased \$5 per credit
 4. Distance Learning fee is discontinued
- Transfers In – see pages 70-73 for details

Expenditure Assumptions:

- Placeholder for exempt salary increase, pending final determination
- Full time faculty salary schedule increased by 3.15% to statewide average, plus one step
- Adjunct faculty salary schedule increased 3.15%, less a decrease of 1.5% for enrollment decline, and strategic reductions
- Classified salary schedule increased by 2.3%, plus 1.7% performance adjustment for eligible employees
- Student wages increased 2%
- Health insurance contractually stipulated increase of 6%
- PERS rate approximately 14.92%
- Fixed District costs, Departmental Materials & Services and Capital projected for General Fund
- Transfers Out – see pages 70-73 for details

Major changes to the fund structure, including the combining of multiple funds, have affected the comparison of funds between the prior year and the proposed year. The overall College budget remains comparable. See pages 91-92 for details on fund changes.

For questions about Rogue Community College's 2020/21 budget please contact:

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

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

ROGUE COMMUNITY COLLEGE
SCHEDULE OF TRANSFERS
2020/21 ADOPTED BUDGET

	Revenues	Expenditures	Comments
General Fund			
from College Services Fund	\$ 896,166	\$	Close out of College Services Fund: Balance of funds move to General Fund
from Renewal and Replacement Fund	150,000		Support of student related technology licensing
from Reserve Fund	100,000		Anticipated unemployment expense increase
from Student Financial Aid Fund	35,000		Administrative fees received for Pell, SEOG and FWS
to Auxiliary Services Fund		6,000	Support of annual theater production, if needed
to Community and Workforce Development Fund		149,001	Support of continuing education administrative costs
to Entrepreneurial Fund		243,267	Development and growth of innovative activities
to Intra-College Fund		612,556	Professional growth for exempt, faculty and classified \$158,005; Campus Improvements \$225,000; RCC Associated Student Government \$99,846; Disability Services equipment needs \$9,073; Alpha Zeta Pi \$7,500; Athletics \$113,132
to Renewal and Replacement Fund		535,825	ADA \$9,000; Facilities \$450,000; Repair and maintenance for College's portion of the HEC building \$10,000; Nursing SimMan \$4,500; Replacement of capital equipment used in EMS program supported by student fees \$22,475; 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
to Reserve Fund		500,000	Annual commitment to stability reserve
Total	\$ 1,181,166	\$ 2,046,649	
Capital Improvement Fund - Maintenance			
to Intra-College Fund	\$	\$ 455,627	Close out of Capital Improvement Fund - Maintenance: Balance of Campus Improvement funds move to Intra-College Fund
to Renewal and Replacement Fund		1,989,991	Close out of Capital Improvement Fund - Maintenance: Balance of the following funds move to Renewal and Replacement Fund; Repair and maintenance for College's portion of the HEC building \$266,363; ADA \$64,619; Emergency Preparedness \$125,000; Emergencies \$567,606; Facilities \$213,384; Campus Improvements \$264,973; Replacement of classroom and student furnishings \$25,303; Energy Upgrades supported by rebates \$34,072; Campus Bookstore \$428,671
Total	\$ -	\$ 2,445,618	

ROGUE COMMUNITY COLLEGE
SCHEDULE OF TRANSFERS
2020/21 ADOPTED BUDGET

	<u>Revenues</u>	<u>Expenditures</u>	<u>Comments</u>
Capital Improvement Fund - State and Local Funds			
to Capital Projects Fund	\$	\$ 23,108	Close out of Capital Improvement Fund - State and Local Funds: Balance of funds move to Capital Projects Fund
Total	\$ -	\$ 23,108	
Capital Projects Fund			
from Capital Improvement Fund - State and Local Funds	\$ 23,108	\$	Close out of Capital Improvement Fund - State and Local Funds: Balance of funds move to Capital Projects Fund
Total	\$ 23,108	\$ -	
College Services Fund			
to General Fund	\$	\$ 896,166	Close out of College Services Fund: Balance of funds move to General Fund
to Reserve Fund		3,558,974	Close out of College Services Fund: Balance of funds move to Reserve Fund
Total	\$ -	\$ 4,455,140	
Community and Workforce Development Fund			
from General Fund	\$ 149,001	\$	Support of continuing education administrative costs
to Renewal and Replacement Fund		35,000	Revenue sharing for EMS and Fire Science non-credit activity coordinated by Continuing Education
Total	\$ 149,001	\$ 35,000	
Entrepreneurial Fund			
from General Fund	\$ 243,267	\$	Development and growth of innovative activities
to Reserve Fund		415,000	Anticipated future expense to close out SOHOPE grant
Total	\$ 243,267	\$ 415,000	
Intra-College Fund			
from Capital Improvement Fund - Maintenance	\$ 455,627	\$	Close out of Capital Improvement Fund - Maintenance: Balance of Campus Improvement funds move to Intra-College Fund
from General Fund	612,556		Professional growth for exempt, faculty and classified \$158,005; Campus Improvements \$225,000; RCC Associated Student Government \$99,846; Disability Services equipment needs \$9,073; Alpha Zeta Pi \$7,500; Athletics \$113,132
Intra-fund	5,500	5,500	Transfer within fund for RCC Associated Student Government Club Activity
Total	\$ 1,073,683	\$ 5,500	

ROGUE COMMUNITY COLLEGE
SCHEDULE OF TRANSFERS
2020/21 ADOPTED BUDGET

	<u>Revenues</u>	<u>Expenditures</u>	<u>Comments</u>
PERS Fund			
to Reserve Fund	\$	\$ 5,778,651	Close out of PERS Fund: Balance of funds move to Reserve Fund
Total	\$ -	\$ 5,778,651	
 Renewal and Replacement Fund			
from General Fund	\$ 535,825	\$	ADA \$9,000; Facilities \$450,000; Repair and maintenance for College's portion of the HEC building \$10,000; Nursing SimMan \$4,500; Replacement of capital equipment used in EMS program supported by student fees \$22,475; 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 Auxiliary Services Fund	66,287		Repair and maintenance for College's facilities used as rental to outside agencies \$58,687; replacement of classroom and student furnishings \$7,600
 from Capital Improvement Fund - Maintenance	1,989,991		Close out of Capital Improvement Fund - Maintenance: Balance of the following funds move to Renewal and Replacement Fund; Repair and maintenance for College's portion of the HEC building \$266,363; ADA \$64,619; Emergency Preparedness \$125,000; Emergencies \$567,606; Facilities \$213,384; Campus Improvements \$264,973; Replacement of classroom and student furnishings \$25,303; Energy Upgrades supported by rebates \$34,072; Campus Bookstore \$428,671
 from Community and Workforce Development Fund	35,000		Revenue sharing for EMS and Fire Science non-credit activity coordinated by Continuing Education
 to General Fund		150,000	Support of student related technology licensing
Total	\$ 2,627,103	\$ 150,000	
 Reserve Fund			
from General Fund	\$ 500,000	\$	Annual commitment to stability reserve
from College Services Fund	3,558,974		Close out of College Services Fund: Balance of funds move to Reserve Fund
from Entrepreneurial Fund	415,000		Anticipated future expense to close out SOHOPE grant
from PERS Fund	5,778,651		Close out of PERS Fund: Balance of funds move to Reserve Fund
from Unemployment Fund	204,741		Close out of Unemployment Fund: Balance of funds move to Reserve Fund
to General Fund		100,000	Anticipated unemployment expense increase
Total	\$ 10,457,366	\$ 100,000	

ROGUE COMMUNITY COLLEGE
SCHEDULE OF TRANSFERS
2020/21 ADOPTED BUDGET

	<u>Revenues</u>	<u>Expenditures</u>	<u>Comments</u>
Student Financial Aid Fund			
to General Fund	\$	\$ 35,000	Administrative fees received for Pell, SEOG and FWS
Total	\$ -	\$ 35,000	
Unemployment Fund			
to Reserve Fund	\$	\$ 204,741	Close out of Unemployment Fund: Balance of funds move to Reserve Fund
Total	\$ -	\$ 204,741	
Auxiliary Services Fund			
from General Fund	\$ 6,000	\$	Support of annual theater production, if needed
from Auxiliary Services Fund - Bookstore	500,000		Close out of Auxliary Services Fund - Bookstore: Balance of funds move to Auxiliary Services Fund
to Renewal and Replacement Fund		66,287	Repair and maintenance for College's facilities used as rental to outside agencies \$58,687; replacement of classroom and student furnishings \$7,600
Total	\$ 506,000	\$ 66,287	
Auxiliary Services Fund - Bookstore			
to Auxiliary Services Fund	\$	\$ 500,000	Close out of Auxliary Services Fund - Bookstore: Balance of funds move to Auxiliary Services Fund
Total	\$ -	\$ 500,000	
Total Transfer - All Funds	<u><u>\$ 16,260,694</u></u>	<u><u>\$ 16,260,694</u></u>	

ROGUE COMMUNITY COLLEGE
NOTES ON PUBLICATION REQUIREMENTS
FOR THE FISCAL YEAR 2020/21

Due to the impacts of COVID-19, on April 15, 2020 Governor Brown enacted Executive Order 20-16. According to item 3.b of the order: *Publication of any notice, summary, or other document required under ORS 294.305 to 294.565, or ORS 294.900 to 294.930, may be satisfied by posting the notice, summary, or other document in a prominent manner on the internet.*

As a result of the order, Rogue Community College satisfied the publication requirements for the FY 2020/21 local budget meetings in the following manner:

Budget Committee Notice of Meetings

- On May 7, 2020 through May 28, 2020 the notice was posted on the Rogue Community College website page for Budget and Financial Services
- On May 9, 2020 the notice was posted to the Rogue Community College main calendar and student app
- On May 14, 2020 the notice was announced in a press release

Board of Education Notice of Budget Hearing

- On June 5, 2020 the notice of budget hearing was posted on the Rogue Community College website page for Budget and Financial Services
- The notice included the required budget summary information on Form CC-1

The full text of Executive Order 20-16 is contained in pages 75-80 of this document. Additionally, copies of the postings, notices, press release and form CC-1 are contained in pages 81-85 of this document.



EXECUTIVE ORDER NO. 20-16

KEEP GOVERNMENT WORKING: ORDERING NECESSARY MEASURES TO ENSURE SAFE PUBLIC MEETINGS AND CONTINUED OPERATIONS BY LOCAL GOVERNMENTS DURING CORONAVIRUS (COVID-19) OUTBREAK

On February 28, 2020, I appointed the State of Oregon's Coronavirus Response Team.

On February 29, 2020, the Department of Human Services issued strict guidelines, restricting visitation at congregated care facilities, including nursing homes.

On March 2, 2020, the State of Oregon Emergency Coordination Center was activated.

On March 8, 2020, I declared an emergency under ORS 401.165 *et seq.* due to the public health threat posed by the novel infectious coronavirus (COVID-19).

On March 12, 2020, I prohibited gatherings of 250 or more people, and announced a statewide closure of Oregon K-12 schools from March 16, 2020, through March 31, 2020.

On March 13, 2020, the President of the United States declared the COVID-19 outbreak a national emergency.

On March 17, 2020, I prohibited gatherings of 25 or more people, banned on-site consumption of food and drink at food establishments statewide, and extended school closures until April 28, 2020. I also encouraged all businesses not subject to the prohibitions to implement social distancing protocols.

On March 18, 2020, I suspended in-person instructional activities at higher education institutions through April 28, 2020.

On March 22, 2020, I imposed a temporary moratorium on residential evictions for nonpayment, prohibiting law enforcement from serving, delivering, or acting on any notice, order or writ of termination of tenancy, relating to residential evictions for nonpayment.



EXECUTIVE ORDER NO. 20-16

PAGE TWO

On March 23, 2020, I ordered Oregonians to “Stay Home, Save Lives,” directing individuals to stay home to the greatest extent possible, ordering the closure of specified retail businesses, requiring social distancing measures for other public and private facilities, and imposing requirements for outdoor areas and licensed childcare facilities.

On April 1, 2020, I imposed a temporary moratorium on the termination of residential and nonresidential rental agreements and evictions for nonpayment, to ensure that individuals can stay at home to the greatest extent possible, and to ensure the provision of necessary goods and services during this emergency.

On April 8, 2020, I announced that school closures and the suspension of in-person instructional activities at higher education institutions would be extended through the end of the current academic term and school year.

COVID-19 may cause respiratory disease leading to serious illness or death. The World Health Organization considers COVID-19 to be a global pandemic. COVID-19 spreads person-to-person through coughing, sneezing, and close personal contact, including touching a surface with the virus on it and then touching your mouth, nose, or eyes.

State and local public health officials advise that the virus is circulating in the community and expect the number of cases to increase. The United States Centers for Disease Control and Prevention (CDC) reports that COVID-19 is most contagious when the individual is most symptomatic, but may also spread before symptoms appear. CDC recommends measures to limit spread of the disease in the community, including limitations on events and gatherings.

The number of COVID-19 cases continues to rise in Oregon. On March 8, 2020, at the time I declared an emergency, there were 14 presumptive or confirmed cases in Oregon. As of today, there are at least 1,663 confirmed cases and 58 deaths.

In a short time, COVID-19 has spread rapidly. To slow the spread of COVID-19 in Oregon, and to protect the health and lives of Oregonians, particularly those at highest risk, I find that immediate implementation of additional measures is necessary to protect the health, safety, and the financial stability of all Oregonians.



EXECUTIVE ORDER NO. 20-16
PAGE THREE

During this emergency, state and local governments must continue to operate, provide essential services, and make decisions in a public and transparent manner. Governments must do so safely, consistent with my emergency directives. Public participation is essential to the functioning of our state and local governments, but in-person attendance at public meetings presents a risk to the public health and safety of Oregonians, unless appropriate measures are taken. Thus, during this emergency, public meetings should be held via telephone, video, electronic or other virtual means, whenever possible, to keep Oregonians safe, and to mitigate the spread of COVID-19. Likewise, local governments need to be able to hold budget meetings in a way that comports with my stay-at-home directives, so they can complete their upcoming budget processes and ensure continued delivery of essential government services.

NOW THEREFORE, IT IS HEREBY DIRECTED AND ORDERED THAT:

Pursuant to ORS 433.441, ORS 401.168, ORS 401.175, ORS 401.188, and ORS 401.192, I am issuing the following directives, which authorize state and local governments to take necessary measures to ensure continued operations, public participation in decision-making, and the provision of essential government services in a safe manner during the COVID-19 outbreak:

1. Definition. "COVID-19 emergency period" means the period during which the COVID-19 state of emergency declared by Executive Order 20-03 is in effect, including any extensions of that state of emergency.
2. Public Meetings. During the COVID-19 emergency period:
 - a. The governing body of a public body (as defined by ORS 192.610(3) and (4)) shall hold public meetings and hearings by telephone, video, or through some other electronic or virtual means, whenever possible. For all public meetings and hearings held by telephone, video, or through other electronic or virtual means, the public body shall make available a method by which the public can listen to or virtually attend the public meeting or hearing at the time it occurs, and the public body does not have to provide a physical space for the public to attend the meeting or hearing. This paragraph does not apply to executive sessions, as defined by ORS 192.610(2).



EXECUTIVE ORDER NO. 20-16
PAGE FOUR

- b. When public meetings or hearings of a governing body of a public body cannot be held by telephone, video, or through some other electronic or virtual means pursuant to paragraph 2(a) of this Executive Order, persons attending those meetings must maintain appropriate social distancing (six feet or more between individuals), to the maximum extent possible.
 - c. Any requirements by law or policy that testimony during a public meeting or hearing be taken in person do not apply if the public body provides an opportunity for submission of testimony by telephone, video, or through some other electronic or virtual means, or provides a means of submitting written testimony, including by email or other electronic methods, that the public body may consider in a timely manner. This paragraph does not apply to contested case hearings held pursuant to ORS chapter 183.
 - d. Unless otherwise required by law, a quorum of the governing body of a public body and the number of its members required for an affirmative act consists of a majority of its members, excluding those unable to attend because of illness due to COVID-19.
3. Local Budget Meetings. During the COVID-19 emergency period:
- a. Any requirement under ORS 294.305 to 294.565, or ORS 294.900 to 294.930, to provide members of the public or taxpayers an opportunity to ask questions and comment, or to appear before or meet with, or to attend a hearing of, either a budget committee established under ORS 294.414 or ORS 294.905, or the governing body of a municipal corporation as defined by ORS 294.311) or council of local governments (as defined by ORS 294.900), may be satisfied by providing a method of appearing or meeting by telephone, video, or other electronic methods and by also providing a means of submitting written communications, including email or other electronic methods, that the committee or governing body may consider in a timely manner.



EXECUTIVE ORDER NO. 20-16
PAGE FIVE

- b. Publication of any notice, summary, or other document required under ORS 294.305 to 294.565, or ORS 294.900 to 294.930, may be satisfied by posting the notice, summary, or other document in a prominent manner on the internet.
- c. If the public health threat underlying the COVID-19 state of emergency, or compliance with an Executive Order issued pursuant to ORS 401.165 to 401.236 in connection with that emergency, causes a municipal corporation to fail to comply with ORS 294.305 to 294.565 or ORS 294.900 to 294.930, then, notwithstanding ORS 294.338(1) or any other law, the municipal corporation may make reasonable expenditures for the continued operation of the municipal corporation within its existing or most recently adopted budget, provided it cures any failure to comply with ORS 294.305 to 294.565 or ORS 294.900 to 294.930 as soon as reasonably practicable.
- d. Any requirement of the tax supervising and conservation commission to conduct a hearing under ORS 294.640 or 294.655 may be satisfied by providing a method of appearing or meeting by telephone, video, or other electronic methods, and by also providing a means of submitting written communications, including email or other electronic methods, that the commission may consider in a timely manner before making any objection, recommendation, certification, or order regarding a municipal corporation's proposed budget, special tax levy, or bond issue.
- e. The certification requirements specified in ORS 221.770(1)(b) and (c) may be satisfied by holding a hearing and allowing written comment in accordance with paragraph 3(a) of this Executive Order, and by making certification to the Oregon Department of Administrative Services as soon as reasonably practicable upon adoption of the budget.



EXECUTIVE ORDER NO. 20-16
PAGE SIX

This Executive Order is issued under the authority conferred to the Governor by ORS 401.165 to 401.236. Pursuant to ORS 401.192(1), the directives set forth in this Executive Order shall have the full force and effect of law, and any existing laws, ordinances, rules and orders shall be inoperative to the extent they are inconsistent with this exercise of the Governor's emergency powers.

This Executive Order is effective immediately, and remains in effect until terminated by the Governor.

Done at Salem, Oregon, this 15th day of April, 2020.

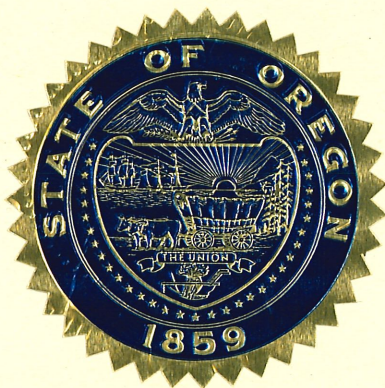
A handwritten signature in black ink that reads "Kate Brown".

Kate Brown
GOVERNOR

ATTEST:

A handwritten signature in blue ink that reads "Bev Clarno".

Bev Clarno
SECRETARY OF STATE



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RCC All Events Calendar

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Table List Month



All

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More Event Actions

MAY 2020

Date	Time	Event	Location
<input type="checkbox"/> May 19	2:30pm	Budget Committee Meeting (virtually)	
<input type="checkbox"/> May 22	12am	Last day to withdraw/drop with a "W" g	Budget Committee Meeting (virtually) Tuesday, May 19, 2020, 2:30 - 3:30pm
<input type="checkbox"/> May 22	12am	Tuition installment due: (Last)	
<input type="checkbox"/> May 22	8am	Registration Day for Summer and Fall t	A public meeting of the Rogue Community College Budget Committee will be held to discuss the budget for the fiscal year (July 1, 2020, to June 30, 2021) on May 19, 2020, at 2:30 pm via Zoom at: https://roguecc.zoom.us/j/94278265575?pwd=SWZYT1V0M2VCVGlmWHg4enozaTFYdz09 .
<input type="checkbox"/> May 25	12am	College CLOSED for Memorial Day	
<input type="checkbox"/> May 26	8am	Registration Day for Summer and Fall t	The purpose of the meeting is for the Budget Committee to receive the budget message and proposed budget document. This is a public meeting where deliberation of the Budget Committee will take place. The regular Board of Education...
<input type="checkbox"/> May 27	8am	Registration Day for Summer and Fall t	
<input type="checkbox"/> May 28	8am	Registration Day for Summer and Fall t	
<input type="checkbox"/> May 29	8am	Registration Day for Summer and Fall t	

[MORE INFO](#) [ADD TO CALENDAR](#)

JUNE 2020

Date	Time	Event	Location
<input type="checkbox"/> Jun 1	8am	Registration Day for Summer and Fall terms 2020 - New Students (OPEN)	
<input type="checkbox"/> Jun 5	11:59pm	Federal Direct Loan application deadline	
<input type="checkbox"/> Jun 10	9am	Book buyback - Get cash for books	
<input type="checkbox"/> Jun 11	9am	Book buyback - Get cash for books	
<input type="checkbox"/> Jun 12	12am	Spring Term 2020 Classes END	
<input type="checkbox"/> Jun 12	9am	Book buyback - Get cash for books	
<input type="checkbox"/> Jun 12	5:30pm	RCC GED® Graduation 2020	
<input type="checkbox"/> Jun 13	5pm	RCC Commencement 2020	
<input type="checkbox"/> Jun 15	12am	Break between spring and summer terms 2020	
<input type="checkbox"/> Jun 16	12am	Break between spring and summer terms 2020	
<input type="checkbox"/> Jun 17	12am	Break between spring and summer terms 2020	
<input type="checkbox"/> Jun 17	10am	Grades available online (Report Card)	
<input type="checkbox"/> Jun 18	12am	Break between spring and summer terms 2020	
<input type="checkbox"/> Jun 19	12am	Break between spring and summer terms 2020	
<input type="checkbox"/> Jun 19	12am	Break between spring and summer terms 2020	

RCC Budget Committee to meet virtually

Submitted by admin on Thu, 05/14/2020 - 13:08

In response to Gov. Kate Brown's "Stay Home, Save Lives" Executive Order (Executive Order No. 20-12), the Rogue Community College Budget Committee meetings will be held virtually.

A public meeting of the Rogue Community College Budget Committee, to discuss the budget for the fiscal year July 1, 2020 to June 2021, will take place on **May 19, 2020 at 2:30 p.m. via Zoom** at: <https://bit.ly/RCCbudget-May19>.

The purpose of the meeting is for the Budget Committee to receive the budget message and proposed budget document. This is a public meeting where deliberation will take place. The regular Board of Education meeting will begin at 5 p.m.

An additional, separate meeting of the Budget Committee will be held to take public comment and consider approval of the budget. Public comment on the budget will also be accepted via email to Rachelle Brown at rbrown@roguecc.edu, or by mail to: Rachelle Brown, Assistant to the President - Governance, 3345 Redwood Highway, Grants Pass, OR 97527. Please provide your comments by close of business on May 22, 2020. All public comment received will be shared with the Budget Committee and included in the meeting minutes.

Any person may attend the meeting and discuss the proposed budget with the Budget Committee. The meeting will take place on **May 28, 2020 at 2 p.m. via Zoom** at: <https://bit.ly/RCCbudget-May28>.

If necessary, a third meeting of the Budget Committee will be held to consider approval of the budget. Any person may attend the meeting. If necessary, the meeting will take place on **June 2, 2020 at 2 p.m. via Zoom** at: <https://bit.ly/RCCbudget-June2>.

The budget will be available electronically for public inspection beginning May 16, 2020 at <http://www.roguecc.edu/budget>. This budget was prepared on the basis of accounting similar to the preceding year. Major changes to the fund structure (combining of multiple funds) have affected the comparison of funds between the prior year and the proposed year. The overall College budget remains comparable. The Proposed Budget was prepared pre-COVID-19 and does not include any financial impacts of COVID-19. Changes to our resource expenditures may be included in the Adopted Budget (if known) or as Board-approved adjustments during the 2020-2021 fiscal year.

For questions regarding the meetings please contact Rachelle Brown at rbrown@roguecc.edu.

###

N19-00

Current Year Budget

2020/21 Budget Development

Budget Message

- [2020/21 Budget Message](#)

Budget Development Timeline

- [2020/21 Budget Timeline for Board](#)

Communications

- [General Fund Projections 4-1-2020](#)
- [General Fund Projections 2-13-2020](#)
- [General Fund Projections 1-23-2020](#)
- [Fund Changes beginning in FY2020-21](#)

Planning and Documents

- [Resolution-Approve 2020/21 Budget for Board Action](#)
- [2020/21 Proposed Budget Presentation](#)
- [2020/21 Proposed Budget](#)

Enrollment

- [Credit and FTE Trends](#)
- [Student, Personnel, and Financial Trends](#)
- [Student FTE Trends and FY20 Projection](#)

Tuition & Fees

- [Oregon Community College FY2015-FY2020 Tuition & Fees Table](#)
- [Oregon Community College 2019-20 Tuition & Fees Chart](#)
- [State Funding and Tuition Revenue History](#)
- [Rogue Tuition Rate History](#)

Fund Balance

- [General Fund Balance History](#)

Budget Committee Information & Requests

- [Budget Message Addendum](#)

Notice of Budget Hearing

A public meeting of the Rogue Community College Board of Education will take place on June 16, 2020 at 5 p.m. via Zoom at:

<https://roguecc.zoom.us/j/96042202234?pwd=T3B5YUJwLzB3enJRMUswN3lLUEM3UT09>

The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2020 as approved by the Rogue Community College District Budget Committee. A summary of the budget, form [CC-1](#), may be viewed within. The budget will be available for public inspection beginning June 16, 2020 electronically at

<http://www.roguecc.edu/budget>. This Budget is for an annual budget period. This budget was prepared on the basis of accounting similar to the preceding year. Major changes to the fund structure, combining of multiple funds, have affected the comparison of funds between the prior year and the approved year. The overall College budget remains comparable.

A public meeting of the Rogue Community College Board of Education will take place on June 16, 2020 at 5 p.m. via Zoom at:

<https://roguecc.zoom.us/j/96042202234?pwd=T3B5YUJwLzB3enJRMUswN3lUeM3UT09>

The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2020 as approved by the Rogue Community College District Budget Committee. A summary of the budget is presented below. The budget will be available for public inspection beginning June 16, 2020 electronically at <http://www.roguecc.edu/budget>. This Budget is for an annual budget period. This budget was prepared on the basis of accounting similar to the preceding year. Major changes to the fund structure, combining of multiple funds, have affected the comparison of funds between the prior year and the approved year. The overall College budget remains comparable.

Contact: Natalie Herklotz

Telephone: 541-956-7019

Email: nherklotz@roguecc.edu

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount	Adopted Budget	Approved Budget
	Last Year 2018/19	This Year 2019/20	Next Year 2020/21
Beginning Fund Balance	\$49,648,680	\$42,621,414	\$39,287,471
Current Year Property Taxes, other than Local Option Taxes	\$16,195,010	\$18,000,640	\$18,658,526
Current Year Local Option Property Taxes	\$0	\$0	\$0
Tuition and Fees	\$17,558,477	\$18,474,152	\$17,960,788
Other Revenue from Local Sources	\$1,615,075	\$2,380,000	\$1,417,777
Revenue from State Sources	\$15,281,768	\$31,644,782	\$26,833,531
Revenue from Federal Sources	\$20,332,875	\$30,136,152	\$26,755,849
Interfund Transfers	\$8,034,011	\$5,369,403	\$16,260,694
All Other Budget Resources	\$7,007,406	\$6,536,909	\$6,075,081
Total Resources	\$135,673,302	\$155,163,452	\$153,249,717

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personnel Services	\$36,436,387	\$40,259,204	\$41,763,799
Materials & Services	\$18,846,174	\$49,002,800	\$34,067,428
Financial Aid	\$19,356,836	\$29,411,864	\$25,767,580
Capital Outlay	\$3,669,783	\$3,038,842	\$9,878,318
Debt Service	\$5,295,351	\$5,379,752	\$5,534,308
Interfund Transfers	\$8,034,011	\$5,369,403	\$16,260,694
Operating Contingency	\$0	\$4,497,286	\$5,972,345
All Other Expenditures	\$0	\$0	\$0
Unappropriated Ending Fund Balance and Reserves	\$0	\$18,204,301	\$14,005,245
Total Requirements	\$91,638,542	\$155,163,452	\$153,249,717

FINANCIAL SUMMARY—REQUIREMENTS AND FULL TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION			
Instruction	\$18,374,490	\$20,196,003	\$20,806,167
FTE	82.11	83.68	89.70
Instructional Support	\$6,070,091	\$6,530,545	\$7,150,882
FTE	55.98	51.85	53.26
Student Services - other than Student Loans & Financial Aid	\$10,923,701	\$13,704,219	\$12,785,764
FTE	81.91	84.55	86.13
Student Loans and Financial Aid	\$19,551,832	\$29,562,006	\$25,965,000
FTE	0	0	0
Community Services	\$489,222	\$995,943	\$854,376
FTE	5.06	4.06	5.06
Support Services - other than Facilities, Acquisition & Construction	\$16,359,946	\$18,923,339	\$19,630,827
FTE	83.01	82.14	88.54
Facility Acquisition & Construction	\$6,539,902	\$31,800,655	\$24,333,711
FTE	0.97	0.97	0.97
Interfund Transfers	\$8,034,011	\$5,369,403	\$16,260,694
Debt Service	\$5,295,351	\$5,379,752	\$5,534,308
Operating Contingency	\$0	\$4,497,286	\$5,922,743
Unappropriated Ending Fund Balance and Reserves	\$0	\$18,204,301	\$14,005,245
Total Requirements	\$91,638,546	\$155,163,452	\$153,249,717
Total FTE	309.04	307.25	323.66

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING			
<p>Revenue Assumptions:</p> <ul style="list-style-type: none"> State Operations are based upon the Community College Support Funding level of \$640.9 million Property Taxes reflect a 3.5% increase over prior year projected Tuition and Fees <ul style="list-style-type: none"> 1. Assumes an enrollment decrease of 3% from 2019/20 2. \$4 per credit increase in tuition 3. College Services fee increased \$5 per credit 4. Distance Learning fee is discontinued <p>Expenditure Assumptions:</p> <ul style="list-style-type: none"> Placeholder for exempt salary increase, pending final determination Full time faculty salary schedule increased by 3.15% to statewide average, plus one step Adjunct faculty salary schedule increased 3.15%, less a decrease of 1.5% for enrollment decline, and strategic reductions Classified salary schedule increased by 2.3%, plus 1.7% performance adjustment for eligible employees Student wages increased 2% Health insurance contractually stipulated increase of 6% PERS rate approximately 14.92% Fixed District costs, Departmental Materials & Services and Capital projected for General Fund 			

PROPERTY TAX LEVIES			
	Rate or Amount Imposed Last Year 2018/19	Rate or Amount Imposed This Year 2019/20	Rate or Amount Imposed Next Year 2020/21
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	\$3,309,433	\$3,686,989	\$3,694,658

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, but not Incurred on July 1
General Obligation Bonds	\$27,390,000	\$0
Other Bonds	\$13,220,000	\$0
Other Borrowings	\$0	\$0
Total	\$40,610,000	\$0

Adopt 2020/21 Budget

Recommendation of the President: That the Rogue Community College (RCC) Board of Education (Board) approve Resolution No. B124-19/20 to adopt the 2020/21 Budget and make applicable appropriations.

Background Information: In accordance with ORS 294.453, a public hearing was held at 5:00 p.m. on June 16, 2020, 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. B124-19/20 to adopt the budget for 2020/21 in the total amount of \$153,249,717, and file it in the office of the Deputy Clerk; therefore, be it further

Resolved, that the amounts for the fiscal year beginning July 1, 2020, and for the purposes shown below, are hereby appropriated as follows:

GENERAL FUND

Instruction	\$ 17,243,053
Instructional Support	4,922,571
Student Services	6,963,553
Community Services	199,264
College Support Services	11,425,531
Plant Operations and Maintenance	4,040,362
Transfers Out	2,046,649
Contingency	3,100,881
TOTAL GENERAL FUND	\$ 49,941,864

CAPITAL PROJECTS FUND

Facilities Acquisition & Construction	\$ 22,821,711
TOTAL CAPITAL PROJECTS FUND	\$ 22,821,711

CAPITAL IMPROVEMENT FUND - MAINTENANCE

Transfers Out	\$ 2,445,618
TOTAL CAPITAL IMPROVEMENT FUND - MAINTENANCE	\$ 2,445,618

CAPITAL IMPROVEMENT FUND – STATE & LOCAL

Transfers Out	\$ 23,108
TOTAL CAPITAL IMPROVEMENT FUND – STATE & LOCAL	\$ 23,108

DEBT SERVICE FUND

College Support Services	\$ 5,534,308
TOTAL DEBT SERVICE FUND	\$ 5,534,308

COLLEGE SERVICES FUND

Transfers Out	\$ 4,455,140
TOTAL COLLEGE SERVICES FUND	\$ 4,455,140

COMMUNITY AND WORKFORCE DEVELOPMENT FUND

Instruction	\$ 740,394
Instructional Support	485,040
Transfers Out	35,000
TOTAL COMMUNITY AND WORKFORCE DEVELOPMENT FUND	\$ 1,260,434

CONTRACT AND GRANT FUND

Instruction	\$ 2,159,052
Instructional Support	1,334,320
Student Services	4,167,001
Community Services	100,000
College Support Services	371,073
Plant Operations and Maintenance	293,314
Facilities Acquisition & Construction	1,512,000
Contingency	875,965
TOTAL CONTRACT AND GRANT FUND	\$ 10,812,725

ENTREPRENEURIAL FUND

Instruction	\$ 68,057
Instructional Support	100,000
Student Services	343,222
Community Services	131,481
College Support Services	100,000
Transfers Out	415,000
Contingency	198,756
TOTAL ENTREPRENEURIAL FUND	\$ 1,356,516

INTRA-COLLEGE FUND

Instructional Support	\$ 285,951
Student Services	1,094,333
College Support Services	97,754
Transfers Out	5,500
Contingency	3,822
TOTAL INTRA-COLLEGE FUND	\$ 1,487,360

PERS FUND

Transfers Out	\$ 5,778,651
TOTAL PERS FUND	\$ 5,778,651

RENEWAL AND REPLACEMENT FUND

Instruction	\$ 584,611
Instructional Support	23,000
Student Services	20,580
College Support Services	534,007
Plant Operations and Maintenance	2,468,775
Transfers Out	150,000
Contingency	462,325
TOTAL RENEWAL AND REPLACEMENT FUND	\$ 4,243,298

RESERVE FUND

Transfers Out	\$ 100,000
Contingency	723,852
TOTAL RESERVE FUND	\$ 823,852

STUDENT FINANCIAL AID FUND

Financial Aid	\$ 25,965,000
Transfers Out	35,000
TOTAL STUDENT FINANCIAL AID FUND	\$ 26,000,000

UNEMPLOYMENT FUND

Transfers Out	\$ 204,741
TOTAL UNEMPLOYMENT FUND	\$ 204,741

AUXILIARY SERVICES FUND

Instruction	\$ 11,000
Student Services	197,075
Community Services	423,631
Plant Operations and Maintenance	300,011
Transfers Out	66,287
Contingency	557,142
TOTAL AUXILIARY SERVICES FUND	\$ 1,555,146

AUXILIARY SERVICES FUND - BOOKSTORE

Transfers Out	\$ 500,000
TOTAL AUXILIARY SERVICES FUND - BOOKSTORE	\$ 500,000

SUMMARY OF ALL FUNDS

Total appropriation of all funds	\$ 139,244,472
Total unappropriated ending fund balance & reserved for future expenditures	14,005,245
TOTAL OF ALL FUNDS	\$ 153,249,717

Board Action: Approved



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

Dated: June 16, 2020

Impose 2020/21 Taxes

Recommendation of the President: That the Rogue Community College (RCC) Board of Education (Board) approve Resolution No. B125-19/20 to levy all taxes as required by the 2020/21 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

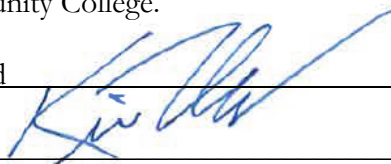
Resolved, that the Board hereby imposes the 2020/21 taxes provided for in the adopted budget at the permanent tax rate of \$0.5128 per \$1,000 of assessed value for operations for Jackson and Josephine Counties and the amount of \$3,694,658 for the Jackson and Josephine County levies for payment of bonded debt; and that these taxes are hereby imposed for tax year 2020/21 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)		\$2,127,733
Measure 17-69 (Jackson and Josephine Counties)		<u>\$1,566,925</u>
Total Debt Service Fund – General Obligation Bonds		<u>\$3,694,658</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 2020/21 Taxes for Rogue Community College.

Board Action: Approved



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

Dated: June 16, 2020

Rogue Community College

Funds with No Name Changes

General Fund
Contract and Grant Fund
Entrepreneurial Fund
Intra-College Fund

Funds with Name Changes

Fund Name FY 2019/20	New Fund Name FY 2020/21
Auxiliary Services Fund	Auxiliary Services Fund - Bookstore
Capital Improvement Fund – COPS and Bonds	Capital Projects Fund
Debt Service Fund – General Obligation Bonds	Debt Service Fund
Financial Aid Fund	Student Financial Aid Fund
Other Auxiliary Services Fund	Auxiliary Services Fund
Self-Support Fund	Community and Workforce Development Fund
Stability Reserve Fund	Reserve Fund
Technology and Equipment Fund	Renewal and Replacement Fund

Funds to be Retired

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

Rogue Community College
Final Alignment of Funds FY 2020/21

Operating Funds	
General Fund	<ul style="list-style-type: none"> • General Fund • College Services Fund • Entrepreneurial Fund – Allied Health activity • Higher Education Center Fund – RCC only • Technology & Equipment Fund – technology licenses and maintenance agreements
Renewal and Replacement Fund	<ul style="list-style-type: none"> • Technology & Equipment Fund – other than technology licenses and maintenance agreements • Capital Improvement Maintenance Fund – other than campus ad hoc activity
Intra-College Fund	<ul style="list-style-type: none"> • Intra-College Fund • Agency Fund – Athletics Boosters • Capital Improvement Maintenance Fund – campus ad hoc activity

Restricted Funds	
Capital Projects Fund	<ul style="list-style-type: none"> • Capital Improvement Fund – COPS and Bonds • Capital Improvement Fund – State and Local Funds
Contract and Grant Fund	<ul style="list-style-type: none"> • Contract and Grant Fund • Agency Fund – RCC Foundation • Higher Education Center Fund – SOU only
Debt Service Fund	<ul style="list-style-type: none"> • Debt Service Fund Other – Limited Pension Liability Bond Series 2005 • Debt Service Fund General Obligation Bonds – General Obligation and Refunding Bonds Series 2012 and 2016
Reserve Fund	<ul style="list-style-type: none"> • Stability Reserve Fund • College Services Fund – Reserved for Future Expenditures • PERS Fund – Reserved for Future Expenditures • Unemployment Fund – Contingency
Student Financial Aid Fund	<ul style="list-style-type: none"> • Financial Aid Fund

Enterprise Funds	
Auxiliary Services Fund	<ul style="list-style-type: none"> • Auxiliary Services Fund • Other Auxiliary Services Fund
Community and Workforce Development Fund	<ul style="list-style-type: none"> • Self-Support Fund
Entrepreneurial Fund	<ul style="list-style-type: none"> • Entrepreneurial Fund – Non-Allied Health Activity • Entrepreneurial Fund – STEP Activity