



2013-2014 Adopted Budget

The budget report is also available at:

http://www.roguecc.edu/budget/2013_14/adopted/

ROGUE COMMUNITY COLLEGE
TABLE OF CONTENTS
2013/14 ADOPTED BUDGET

Introduction		Special Revenue Fund Type (continued)	
Budget Message	1	Intra-College Fund	
Budget Time Line	5	Summary by Appropriation	45
All Funds Summary	6	PERS Fund	
		Summary by Appropriation	47
General Fund	9	Self-Support Fund	
Summary by Appropriation	11	Summary by Appropriation	49
Expenditure Detail	14	Stability Reserve Fund	
		Summary by Appropriation	51
Capital Improvement Fund Type	21	Technology and Equipment Fund	
Capital Improvement Fund – Maintenance		Summary by Appropriation	53
Summary by Appropriation	23	Unemployment Reserve Fund	
Capital Improvement Fund – COPS & Bonds		Summary by Appropriation	55
Summary by Appropriation	25		
Capital Improvement Fund – State Funds		Proprietary Fund Type	57
Summary by Appropriation	27	Auxiliary Services Fund	
		Summary by Appropriation	59
Debt Service Fund Type	29	Other Auxiliary Services Fund	
Debt Service Fund – Other		Summary by Appropriation	61
Summary by Appropriation	31		
Debt Service Fund – General Obligation Bonds		Fiduciary Fund Type	63
Summary by Appropriation	33	Agency Fund	
		Summary by Appropriation	65
Special Revenue Fund Type	35		
College Services Fund		Appendix	
Summary by Appropriation	37	Budget Assumptions	67
Contract and Grant Fund		Transfer Schedule	68
Summary by Appropriation	39	Legal Notices	70
Financial Aid Fund		Resolution	77
Summary by Appropriation	41	Achievement Compact	82
Higher Education Center Fund			
Summary by Appropriation	43		



Budget Message

April 2013

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 Directors, a balanced budget for the 2013-14 fiscal year. As with budgets in the past, the 2013-14 budget has been prepared on a modified accrual basis of accounting (revenues reported when earned; expenditures reported when the liability is incurred; taxes accounted for on a cash basis). The result is that carryovers of financial obligations from year-to-year are precluded and projections of anticipated revenues are not inflated.

The budget is a quantitative expression of the mission of Rogue Community College to provide the highest quality education possible while maintaining costs at a reasonable level. It addresses both the current economic realities and needs of the institution. The two greatest challenges impacting the College's fiscal sustainability are declining state support and increasing costs of the Public Employees Retirement System (PERS).

The Oregon Legislature passed Senate Bill 253 in 2011 revising the mission of higher education to meet numerical educational goals. The bill commonly referred to as 40/40/20, includes the achievement of the following goals by 2025: 40 percent of Oregonians will have achieved a bachelor's degree or higher; 40 percent of Oregonians will have earned an associate's degree or post-secondary credential as their highest level of educational attainment; and, 20 percent or less of Oregonians will have earned a high school diploma or its equivalent as their highest level of educational attainment.

In response to 40/40/20 the Legislature made a fundamental change with Senate Bill 909 creating the Oregon Education Investment Board (OEIB). The OEIB's directive is to oversee a seamless process of unifying the system for investing in and delivering public education from early childhood through high school and college so that all Oregonians are well prepared for a career in our economy. To help OEIB achieve their directive the Legislature also passed Senate Bill 1581, requiring every K-12 school district, education service district, community college, the university system, individual universities, and Oregon Health Sciences University to enter into achievement compacts. The achievement compacts are agreements between the state, as represented by OEIB, and the governing boards of the education entities mentioned above. The purposes of the compacts are to:

- Foster communication and two-way accountability between the state and its educational institutions in setting and achieving educational goals;
- Establish a mechanism to foster intentionality in budgeting at the local level, whereby governing boards would be encouraged to connect their budgets to goals and outcomes; and,
- Provide a basis for comparisons of outcomes and progress within districts and between districts with comparable student populations.

The board of education for each community college is solely responsible for establishing the targets in its achievement compact and adopting the compact itself. The budget committee's role is to help align the College's budget with the compact. A copy of Rogue Community College's compact is located in the appendices of the budget document.

The State has also requested OEIB to reorganize and focus state resources on the needs and priorities of the 40/40/20 goal. To accomplish this OEIB has assembled a working group of Oregon community college presidents and the National Center for Higher Education Management Systems (NCHEMS). The group is focusing on customizing a portion of the Community College Support Fund to include outcome based metrics that are in alignment with the achievement compacts. The group is scheduled to release more information about the principles of their design, implementation timeline, and the proposed timeframe for Oregon Administrative Rule (OAR) development in late April. We will provide updates to the Budget Committee and Board of Education as information is released.

The budget presented here was developed over the last six months with considerable college-wide participation. It takes into consideration the long-term effect of the current economic challenges and the financial health of the College. The College has proactively managed its financial resources and has adopted budgetary principles that address the College's core themes, revenue enhancements, and the impact of its current actions on the future financial health of the College.

The College's Budget Advisory Team, with representative membership from all employee groups, College divisions, and Associated Student Government, has been instrumental in the budget process. This year the team has concentrated on revenue sources including tuition and fees, state support, property taxes, and alternative revenue sources. The expenditures have been reviewed at summary levels and support elements of the College's strategic plan, as well as elements of the compact.

The College continues to face the challenge of providing affordable programs with fewer resources. The volatile nature of the economy has challenged the College to meet the counter-cyclical nature of its services. For the past three years, job growth has been low and the recovery has not made vast improvements. Regardless of these challenges, the College has continued to make sound budget decisions that support our strategic goals and Achievement Compact, while maximizing our utilization of available resources.

Although the economy is only experiencing slow growth, the College is beginning to see a reduction in full-time equivalent enrollments. Since 2010-11's record enrollment of 6,202 FTE, the College is expected to experience a decline of 11% by the end of 2012-13. This is slightly higher than the estimated 8% the College budgeted for, requiring minor mid-year adjustments. Looking forward, the College anticipates a 5% decline in enrollment levels during each of the next 3 years.

The proposed General Fund budget for fiscal year 2013-14 is \$36.9 million. This budget is based upon the Governor's proposed Community College Support Fund (CCSF) appropriation of \$428.4 million. A reserve of 2% of the CCSF appropriation has been set aside to help mitigate the impacts of potential State reductions due to downturns in the economy. Property taxes are projected to increase 1%, or \$110,800 over 2012-13 actuals. In addition, this budget includes a Board approved \$4 per credit increase in tuition, while at the same time assumes an enrollment decline of 5%. The General Fund budget also includes a transfer in from the College Services Fund of \$1.2 million. The beginning fund balance for 2013-14 is expected to be approximately \$3 million.

The General Fund personnel services budget has decreased approximately 1% from the 2012-13 adopted budget. While the personnel services budget includes a reduction in personnel and three furlough days, it also proposes contractually stipulated salary increases. Other personnel costs have increased approximately \$1.02 million to cover increased PERS costs and the contractual increase to health insurance. Materials and services have decreased approximately 0.6%, covering projected costs and additional needs. Contingencies are budgeted at \$1.9 million and an additional \$540,000 is budgeted to be transferred to the Stability Reserve fund.

Achieving fiscal sustainability will be an on-going challenge with declining enrollments and increasing costs related to PERS and employer paid benefits. Recognition of the College's difficult fiscal circumstances by faculty, staff and students is critical. Their willingness to participate in defining, addressing and resolving fiscal issues is acknowledged and greatly appreciated. This document presents a balanced budget for approval by the Budget Committee and the Board of Directors as required by Oregon Local Budget Law.

Peter Angstadt
President

Lisa Stanton
Budget Officer/Chief Financial Officer

This page intentionally left blank.

ROGUE COMMUNITY COLLEGE
BUDGET TIMELINE
FOR THE FISCAL YEAR 2013-14

April 2, 2013	Publish notice of Proposed budget hearing in the Mail Tribune, Daily Courier and post on RCC website
April 16, 2013	Budget Committee hearing to receive the Proposed budget – 3 pm
May 7, 2013	Publish notice of Approved budget hearing in the Mail Tribune, Daily Courier and post on RCC website
May 21, 2013	Budget Committee hearing to approve the budget – 3 pm
June 4, 2013	Publish CC-1 and necessary Supplemental budget documents in the Daily Courier; publish notice of Adopted budget hearing in the Mail Tribune and post on RCC website
June 18, 2013	Board to adopt the budget - 4 pm
June 19, 2013	Levy to Josephine and Jackson County assessors

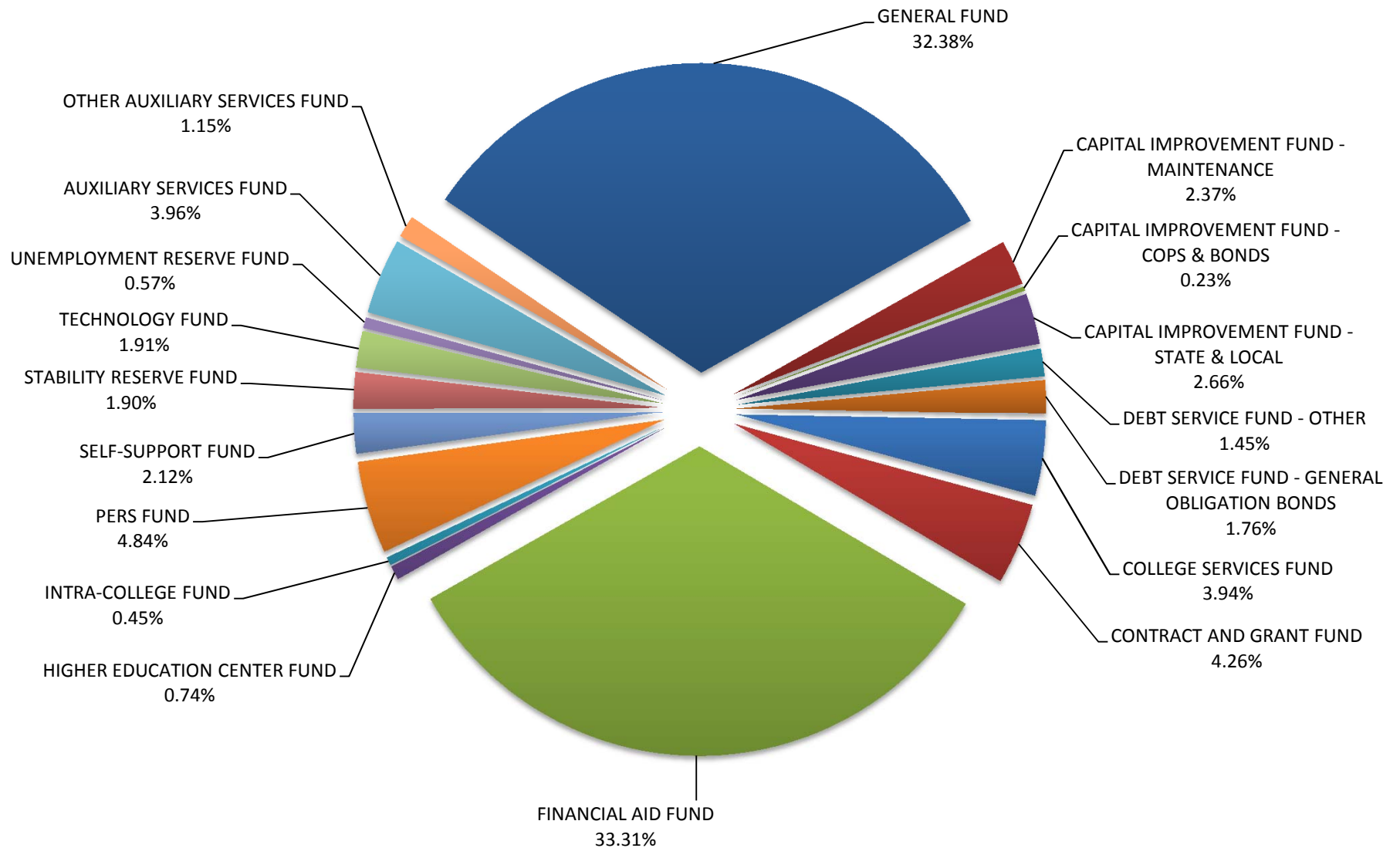
ROGUE COMMUNITY COLLEGE
ALL FUNDS
SUMMARY OF RESOURCES AND REQUIREMENTS
2013/14 ADOPTED BUDGET

10/11 ACTUAL	11/12 ACTUAL	12/13 ADOPTED	12/13 CURRENT	DESCRIPTION	PROPOSED TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 35,302,346	\$ 35,604,025	\$ 36,153,172	\$ 36,153,172	GENERAL FUND	\$ 36,889,452	\$ 36,789,451	\$ 36,789,451
971,438	1,291,422	1,983,316	1,983,316	CAPITAL IMPROVEMENT FUND - MAINTENANCE	3,188,286	2,688,286	2,688,286
1,360,747	10,847,287	601,000	601,000	CAPITAL IMPROVEMENT FUND - COPS & BONDS	257,221	257,221	257,221
2,079,544	393,665	747,997	747,997	CAPITAL IMPROVEMENT FUND - STATE & LOCAL	3,025,000	3,025,000	3,025,000
3,586,473	13,453,891	3,742,081	3,742,081	DEBT SERVICE FUND - OTHER	1,742,726	1,642,726	1,642,726
0	0	0	0	DEBT SERVICE FUND - GENERAL OBLIG BONDS	2,004,735	2,004,735	2,004,735
2,006,100	3,707,526	4,466,224	4,466,224	COLLEGE SERVICES FUND	4,471,438	4,471,437	4,471,437
3,523,043	3,050,439	4,691,639	4,691,639	CONTRACT AND GRANT FUND	4,541,354	4,842,515	4,842,515
30,868,926	33,752,022	43,605,000	43,605,000	FINANCIAL AID FUND	37,841,075	37,841,075	37,841,075
545,367	529,657	805,428	805,428	HIGHER EDUCATION CENTER FUND	839,135	839,135	839,135
580,426	583,439	640,348	640,348	INTRA-COLLEGE FUND	609,898	509,895	509,895
4,961,911	5,172,547	5,239,375	5,239,375	PERS FUND	5,493,465	5,493,465	5,493,465
1,805,409	1,791,497	2,800,000	2,800,000	SELF-SUPPORT FUND	2,829,595	2,413,459	2,413,459
540,526	1,081,052	1,621,052	1,621,052	STABILITY RESERVE FUND	2,161,052	2,161,052	2,161,052
1,956,897	2,689,588	2,729,482	2,729,482	TECHNOLOGY AND EQUIPMENT FUND	2,171,118	2,171,118	2,171,118
545,801	590,884	616,752	616,752	UNEMPLOYMENT FUND	649,994	649,994	649,994
4,673,579	4,853,665	4,420,367	4,420,367	AUXILIARY SERVICES FUND	4,498,811	4,498,811	4,498,811
1,101,652	1,174,101	1,250,884	1,250,884	OTHER AUXILIARY SERVICES FUND	1,305,170	1,305,170	1,305,170
<u>\$ 96,410,185</u>	<u>\$ 120,566,707</u>	<u>\$ 116,114,117</u>	<u>\$ 116,114,117</u>	TOTAL RESOURCES	<u>\$ 114,519,525</u>	<u>\$ 113,604,545</u>	<u>\$ 113,604,545</u>

ROGUE COMMUNITY COLLEGE
ALL FUNDS
SUMMARY OF RESOURCES AND REQUIREMENTS
2013/14 ADOPTED BUDGET

10/11 ACTUAL	11/12 ACTUAL	12/13 ADOPTED	12/13 CURRENT	DESCRIPTION	PROPOSED TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 31,910,817	\$ 32,437,839	\$ 36,153,172	\$ 36,153,172	GENERAL FUND	\$ 36,889,452	\$ 36,789,451	\$ 36,789,451
239,036	378,025	1,983,316	1,983,316	CAPITAL IMPROVEMENT FUND - MAINTENANCE	3,188,286	2,688,286	2,688,286
514,883	10,790,169	601,000	601,000	CAPITAL IMPROVEMENT FUND - COPS & BONDS	257,221	257,221	257,221
2,079,544	393,665	747,997	747,997	CAPITAL IMPROVEMENT FUND - STATE & LOCAL	3,025,000	3,025,000	3,025,000
3,231,793	13,179,382	3,742,081	3,742,081	DEBT SERVICE FUND - OTHER	1,742,726	1,642,726	1,642,726
0	0	0	0	DEBT SERVICE FUND - GENERAL OBLIG BONDS	2,004,735	2,004,735	2,004,735
715,337	1,131,372	4,466,224	4,466,224	COLLEGE SERVICES FUND	4,471,438	4,471,437	4,471,437
3,237,033	2,819,739	4,691,639	4,691,639	CONTRACT AND GRANT FUND	4,541,354	4,842,515	4,842,515
30,868,926	33,752,022	43,605,000	43,605,000	FINANCIAL AID FUND	37,841,075	37,841,075	37,841,075
545,367	529,657	805,428	805,428	HIGHER EDUCATION CENTER FUND	839,135	839,135	839,135
239,938	335,998	640,348	640,348	INTRA-COLLEGE FUND	609,898	509,895	509,895
1,305,259	1,336,282	5,239,375	5,239,375	PERS FUND	5,493,465	5,493,465	5,493,465
1,558,425	1,556,161	2,800,000	2,800,000	SELF-SUPPORT FUND	2,829,595	2,413,459	2,413,459
0	0	1,621,052	1,621,052	STABILITY RESERVE FUND	2,161,052	2,161,052	2,161,052
495,507	1,178,850	2,729,482	2,729,482	TECHNOLOGY AND EQUIPMENT FUND	2,171,118	2,171,118	2,171,118
73,032	136,232	616,752	616,752	UNEMPLOYMENT FUND	649,994	649,994	649,994
3,146,135	3,171,871	4,420,367	4,420,367	AUXILIARY SERVICES FUND	4,498,811	4,498,811	4,498,811
574,490	615,543	1,250,884	1,250,884	OTHER AUXILIARY SERVICES FUND	1,305,170	1,305,170	1,305,170
<u>\$ 80,735,522</u>	<u>\$ 103,742,807</u>	<u>\$ 116,114,117</u>	<u>\$ 116,114,117</u>	TOTAL REQUIREMENTS	<u>\$ 114,519,525</u>	<u>\$ 113,604,545</u>	<u>\$ 113,604,545</u>
15,674,663	16,823,900	0	0	ENDING FUND BALANCE	0	0	0
<u>\$ 96,410,185</u>	<u>\$ 120,566,707</u>	<u>\$ 116,114,117</u>	<u>\$ 116,114,117</u>	TOTAL REQUIREMENTS (INCLUDING ENDING FUND BALANCE)	<u>\$ 114,519,525</u>	<u>\$ 113,604,545</u>	<u>\$ 113,604,545</u>

ROGUE COMMUNITY COLLEGE
ALL FUNDS
2013/14 ADOPTED BUDGET



GENERAL FUND

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

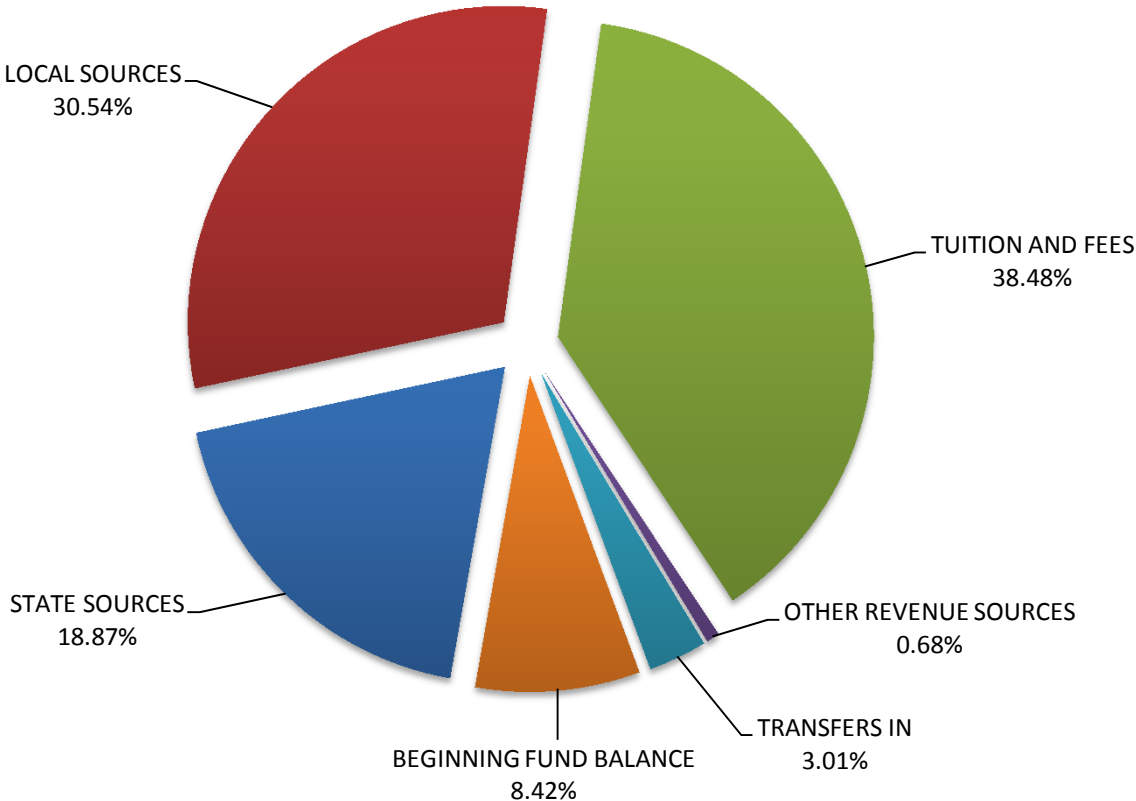
This page intentionally left blank.

ROGUE COMMUNITY COLLEGE
GENERAL FUND
SUMMARY OF RESOURCES AND REQUIREMENTS
2013/14 ADOPTED BUDGET

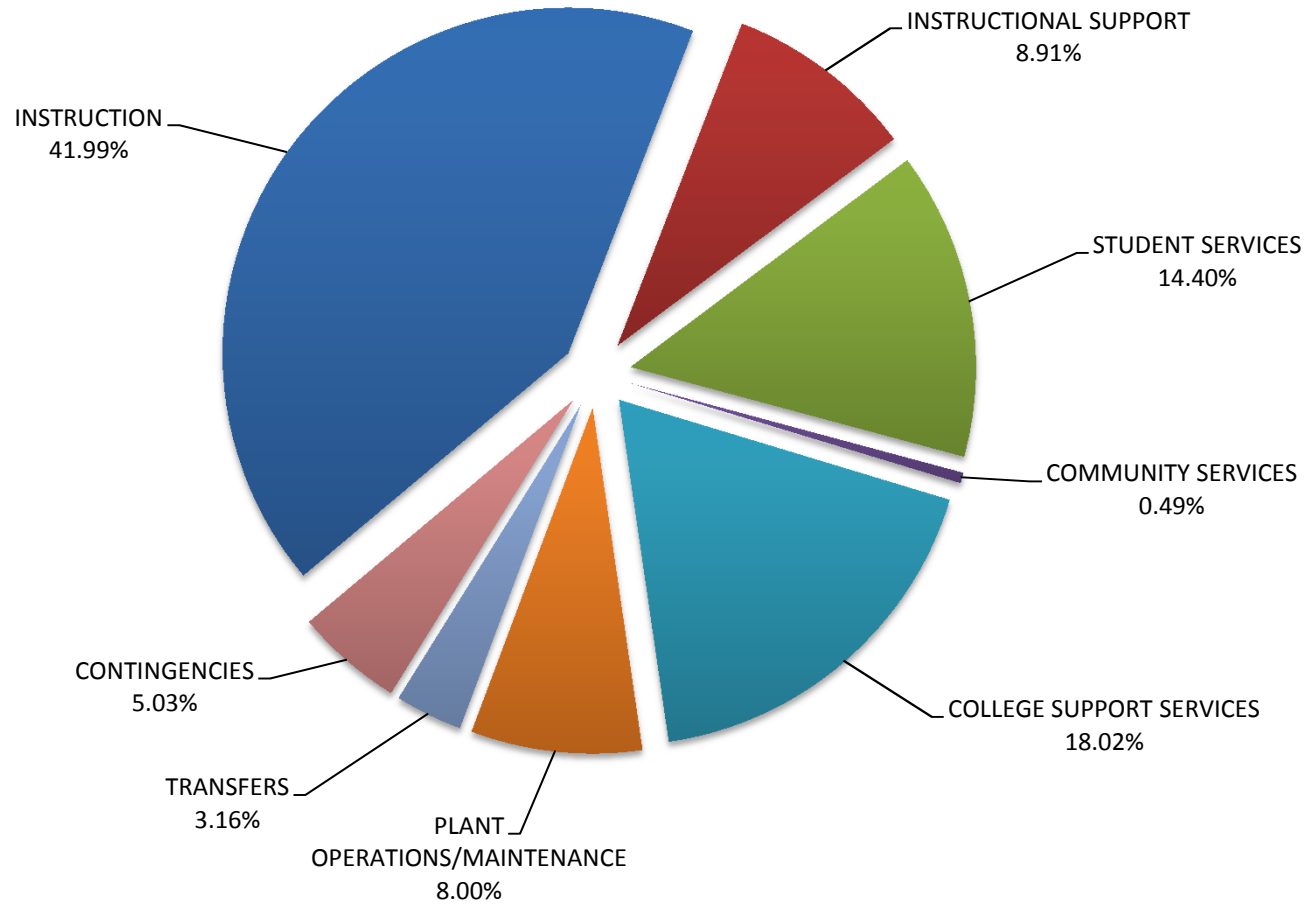
10/11 ACTUAL	11/12 ACTUAL	12/13 ADOPTED	12/13 CURRENT		PROPOSED TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 5,822,406	\$ 5,967,852	\$ 5,100,329	\$ 5,100,329	STATE SOURCES	\$ 6,943,447	\$ 6,943,447	\$ 6,943,447
10,941,547	11,034,755	11,160,164	11,160,164	LOCAL SOURCES	11,235,966	11,235,966	11,235,966
13,659,694	14,865,139	14,679,684	14,679,684	TUITION AND FEES	14,155,070	14,155,070	14,155,070
263,045	311,596	250,000	250,000	OTHER REVENUE SOURCES	250,000	250,000	250,000
0	33,152	1,736,424	1,736,424	TRANSFERS IN	1,333,659	1,108,011	1,108,011
4,615,651	3,391,529	3,226,571	3,226,571	BEGINNING FUND BALANCE	2,971,310	3,096,957	3,096,957
<u>\$ 35,302,345</u>	<u>\$ 35,604,025</u>	<u>\$ 36,153,172</u>	<u>\$ 36,153,172</u>	TOTAL RESOURCES	<u>\$ 36,889,452</u>	<u>\$ 36,789,451</u>	<u>\$ 36,789,451</u>
\$ 14,769,679	\$ 15,078,021	\$ 15,239,434	\$ 15,030,812	INSTRUCTION	\$ 15,459,877	\$ 15,446,755	\$ 15,446,755
3,081,750	3,200,456	3,195,371	3,107,670	INSTRUCTIONAL SUPPORT	3,255,547	3,277,532	3,277,532
4,694,594	4,748,721	4,890,382	4,866,850	STUDENT SERVICES	5,277,972	5,296,571	5,296,571
158,050	170,159	181,201	183,344	COMMUNITY SERVICES	190,244	181,848	181,848
5,511,214	5,422,522	6,443,484	6,671,085	COLLEGE SUPPORT SERVICES	6,575,783	6,629,658	6,629,658
2,487,055	2,658,212	2,849,745	2,826,197	PLANT OPERATIONS AND MAINTENANCE	2,923,243	2,944,296	2,944,296
1,208,472	1,159,744	1,253,555	1,430,258	TRANSFERS OUT	1,262,008	1,162,008	1,162,008
0	0	2,100,000	2,036,956	CONTINGENCIES	1,944,778	1,850,783	1,850,783
<u>\$ 31,910,816</u>	<u>\$ 32,437,838</u>	<u>\$ 36,153,172</u>	<u>\$ 36,153,172</u>	TOTAL REQUIREMENTS	<u>\$ 36,889,452</u>	<u>\$ 36,789,451</u>	<u>\$ 36,789,451</u>

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

ROGUE COMMUNITY COLLEGE
GENERAL FUND REVENUE
2013/14 ADOPTED BUDGET



ROGUE COMMUNITY COLLEGE
GENERAL FUND EXPENDITURES BY FUNCTION
2013/14 ADOPTED BUDGET



ROGUE COMMUNITY COLLEGE
GENERAL FUND
REQUIREMENTS BY EXPENDITURE CATEGORY
2013/14 ADOPTED BUDGET

	ADOPTED TOTAL	PERSONNEL SERVICES	MATERIALS & SERVICES	CAPITAL OUTLAY	TRANSFERS OUT	CONTINGENCIES
INSTRUCTION						
ACADEMIC SKILLS	\$ 583,739	\$ 570,191	\$ 13,548	\$ 0	\$ 0	0
ADULT BASIC SKILLS	1,095,203	1,049,331	45,872	0	0	0
ART	116,230	105,735	10,495	0	0	0
AUTOMOTIVE TECHNOLOGY	328,818	281,551	47,267	0	0	0
BUSINESS AND OFFICE TECHNOLOGY	539,971	535,882	4,089	0	0	0
COMPUTER SCIENCE	537,133	528,604	8,529	0	0	0
CONSTRUCTION	123,117	117,424	5,693	0	0	0
CRIMINAL JUSTICE	227,191	221,024	6,167	0	0	0
DIESEL TECHNOLOGY	163,997	146,608	17,389	0	0	0
EARLY CHILDHOOD EDUCATION	217,459	214,895	2,564	0	0	0
ELECTRONICS	257,809	250,579	6,658	572	0	0
EMS	237,881	205,650	32,231	0	0	0
FIRE SCIENCE	27,862	0	27,862	0	0	0
FOREIGN LANGUAGE	1,540	0	1,540	0	0	0
GED TESTING	79,002	58,617	20,385	0	0	0
HPER	19,032	8,398	10,634	0	0	0
HUMANITIES	893,184	883,475	9,709	0	0	0
INDIVIDUALIZED CAREER TRAINING	157,762	149,848	7,914	0	0	0
INSTRUCTIONAL SERVICES ADMINISTRATION	245,086	245,086	0	0	0	0
MANUFACTURING ENGINEERING TECHNOLOGY	96,888	86,454	10,434	0	0	0
MASSAGE	105,850	103,600	2,250	0	0	0
MATH	687,859	680,005	7,854	0	0	0
MUSIC	3,598	0	3,598	0	0	0
MUSIC ENSEMBLES	4,125	3,950	175	0	0	0
NURSING	659,494	646,947	12,547	0	0	0
NURSING ASSISTANT	77,156	73,939	3,217	0	0	0
PART-TIME FACULTY-INSTRUCTIONAL SERVICES	5,414,402	5,414,402	0	0	0	0
PRACTICAL NURSING	210,065	204,107	5,958	0	0	0
ROLEA	1,213	0	1,213	0	0	0

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

ROGUE COMMUNITY COLLEGE
GENERAL FUND
REQUIREMENTS BY EXPENDITURE CATEGORY
2013/14 ADOPTED BUDGET

	ADOPTED TOTAL	PERSONNEL SERVICES	MATERIALS & SERVICES	CAPITAL OUTLAY	TRANSFERS OUT	CONTINGENCIES
INSTRUCTION						
SCIENCE	\$ 928,329	\$ 869,079	\$ 59,250	\$ 0	\$ 0	0
SMALL BUSINESS DEVELOPMENT CENTER	153,126	143,259	9,867	0	0	0
SOCIAL SCIENCE	629,010	622,856	6,154	0	0	0
STUDENT EMPLOYMENT SERVICES	345,942	345,942	0	0	0	0
THEATER	10	0	10	0	0	0
TRC LEARNING & RESOURCE CENTER	53,393	53,393	0	0	0	0
WELDING	224,279	189,490	34,789	0	0	0
TOTAL INSTRUCTION	\$ 15,446,755	\$ 15,010,321	\$ 435,862	\$ 572	\$ 0	0
INSTRUCTIONAL SUPPORT						
CURRICULUM & SCHEDULING	\$ 169,054	\$ 155,622	\$ 13,432	\$ 0	\$ 0	0
FACULTY SENATE	319	0	319	0	0	0
IN-SERVICE	10,000	0	10,000	0	0	0
INSTRUCTIONAL DEVELOPMENT	4,050	0	4,050	0	0	0
INSTRUCTIONAL MEDIA	514,716	443,367	65,188	6,161	0	0
INSTRUCTIONAL SERVICES ADMINISTRATION	1,543,868	1,482,895	60,973	0	0	0
LIBRARY	802,866	700,897	80,228	21,741	0	0
OUTREACH	14,461	14,461	0	0	0	0
PART-TIME FACULTY-INSTRUCTIONAL SERVICES	124,760	124,760	0	0	0	0
PATHWAYS	90,734	90,734	0	0	0	0
PROGRAM DEVELOPMENT	2,704	0	2,704	0	0	0
TOTAL INSTRUCTIONAL SUPPORT	\$ 3,277,532	\$ 3,012,736	\$ 236,894	\$ 27,902	\$ 0	0
STUDENT SERVICES						
COUNSELING	\$ 918,175	\$ 893,237	\$ 24,938	\$ 0	\$ 0	0
DISABILITY SERVICES	268,250	253,934	14,316	0	0	0
DISCOVERY PROGRAMS	220,583	202,414	18,169	0	0	0

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

ROGUE COMMUNITY COLLEGE
GENERAL FUND
REQUIREMENTS BY EXPENDITURE CATEGORY
2013/14 ADOPTED BUDGET

	ADOPTED TOTAL	PERSONNEL SERVICES	MATERIALS & SERVICES	CAPITAL OUTLAY	TRANSFERS OUT	CONTINGENCIES
STUDENT SERVICES						
DISTRICT	\$ 440,440	\$ 0	\$ 440,440	\$ 0	\$ 0	\$ 0
ENROLLMENT SERVICES	976,377	947,317	29,060	0	0	0
FINANCIAL AID	625,116	604,012	21,104	0	0	0
HUMAN DEVELOPMENT	683	0	683	0	0	0
ID CARD MACHINES	3,296	0	3,296	0	0	0
INSTITUTIONAL PUBLICATIONS	96,912	0	96,912	0	0	0
LATINO PROGRAMS	11,793	0	11,793	0	0	0
OFFICE OF DIVERSITY	10,267	0	10,267	0	0	0
PART-TIME FACULTY-STUDENT SERVICES	380,484	380,484	0	0	0	0
RECRUITMENT	389,380	333,812	55,568	0	0	0
STUDENT LIFE	5,283	0	5,283	0	0	0
STUDENT SERVICES ADMINISTRATION	587,739	537,555	50,184	0	0	0
STUDENT SUPPORT	5,024	0	5,024	0	0	0
SWITCHBOARD SERVICES	67,349	67,349	0	0	0	0
TRIO - STUDENT SUPP SVC	80,326	67,666	12,660	0	0	0
TRIO - TALENT SEARCH	71,651	71,651	0	0	0	0
VETERAN'S ADVISING	137,443	130,386	7,057	0	0	0
TOTAL STUDENT SERVICES	\$ 5,296,571	\$ 4,489,817	\$ 806,754	\$ 0	\$ 0	\$ 0
COMMUNITY SERVICES						
ART	\$ 65,838	\$ 58,812	\$ 7,026	\$ 0	\$ 0	\$ 0
TESTING CENTER	116,010	115,834	176	0	0	0
TOTAL COMMUNITY SERVICES	\$ 181,848	\$ 174,646	\$ 7,202	\$ 0	\$ 0	\$ 0
COLLEGE SUPPORT SERVICES						
ACCREDITATION	\$ 41,510	\$ 13,010	\$ 28,500	\$ 0	\$ 0	\$ 0
BOARD OF EDUCATION	146,027	131,948	14,079	0	0	0

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

ROGUE COMMUNITY COLLEGE
GENERAL FUND
REQUIREMENTS BY EXPENDITURE CATEGORY
2013/14 ADOPTED BUDGET

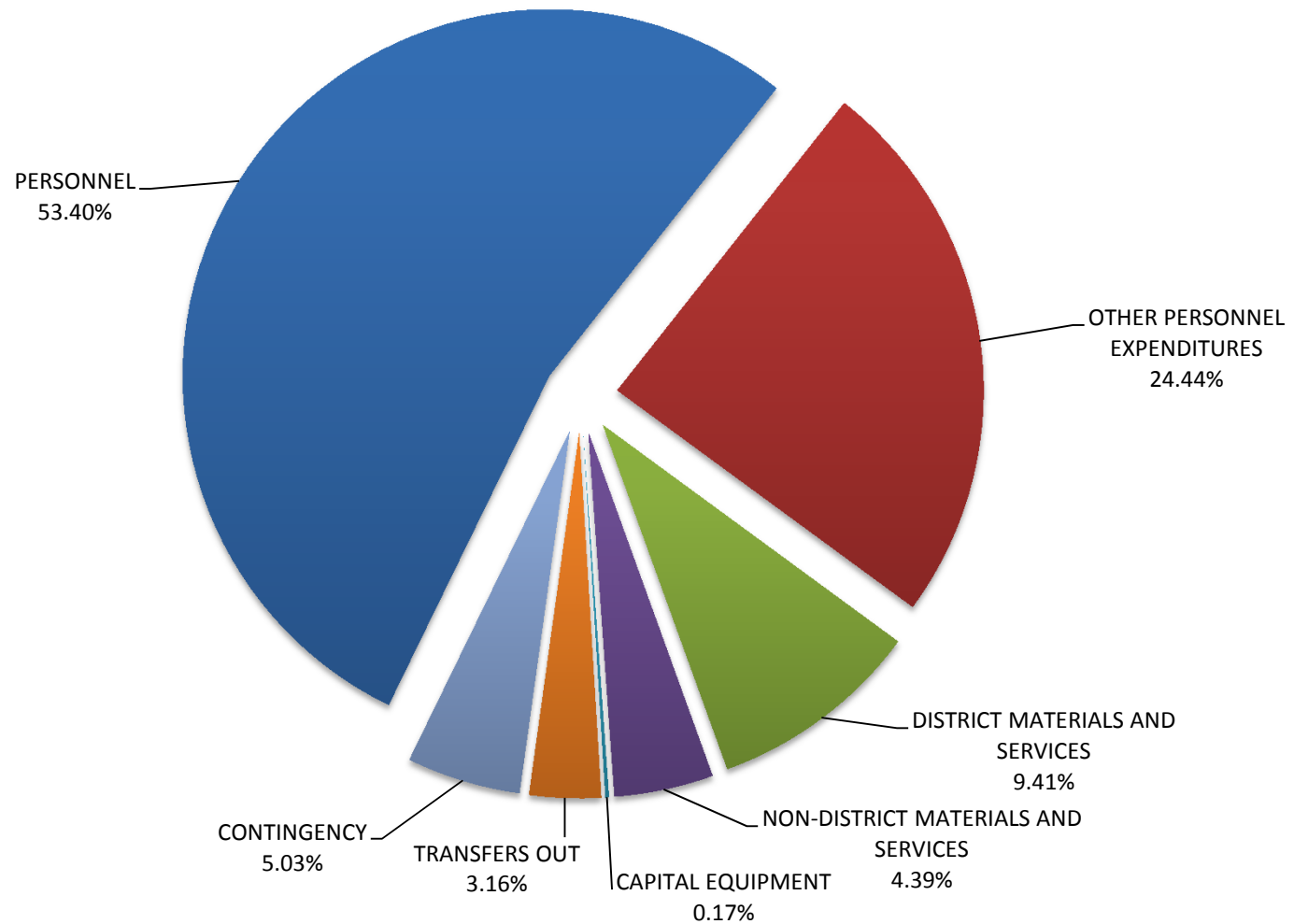
	ADOPTED TOTAL	PERSONNEL SERVICES	MATERIALS & SERVICES	CAPITAL OUTLAY	TRANSFERS OUT	CONTINGENCIES
COLLEGE SUPPORT SERVICES						
BUDGET AND FINANCIAL SERVICES	\$ 590,569	\$ 549,598	\$ 40,971	\$ 0	\$ 0	\$ 0
COLLEGE SERVICES ADMINISTRATION	336,283	316,640	19,643	0	0	0
COMMUNICATIONS	105,645	90,158	15,487	0	0	0
CONTRACTS & PROCUREMENT	165,236	160,268	4,968	0	0	0
DISTRICT	1,931,305	46,246	1,885,059	0	0	0
FOUNDATION	105,760	105,760	0	0	0	0
HUMAN RESOURCES	442,124	409,572	32,552	0	0	0
I/T-NETWORK AND USER SERVICES	808,750	707,890	68,351	32,509	0	0
I/T-PROGRAMMING SERVICES	302,318	284,318	18,000	0	0	0
INSTITUTIONAL RESEARCH	95,924	95,924	0	0	0	0
INTERNET	163,504	163,504	0	0	0	0
MAILROOM	132,880	120,715	12,165	0	0	0
MARKETING	344,748	250,637	94,111	0	0	0
PART-TIME FACULTY-COLLEGE SERVICES	159,003	159,003	0	0	0	0
PAYROLL/BENEFITS	220,465	211,410	9,055	0	0	0
PRESIDENT'S OFFICE	537,607	457,407	80,200	0	0	0
TOTAL COLLEGE SUPPORT SERVICES	\$ 6,629,658	\$ 4,274,008	\$ 2,323,141	\$ 32,509	\$ 0	\$ 0
PLANT OPERATIONS AND MAINTENANCE						
CAMPUS SECURITY	\$ 66,370	\$ 62,755	\$ 3,615	\$ 0	\$ 0	\$ 0
DISTRICT	1,000,552	0	1,000,552	0	0	0
FACILITIES & OPERATIONS	1,875,098	1,616,645	258,453	0	0	0
SAFETY COMMITTEE	2,276	0	2,276	0	0	0
TOTAL PLANT OPERATIONS AND MAINTENANCE	\$ 2,944,296	\$ 1,679,400	\$ 1,264,896	\$ 0	\$ 0	\$ 0
TRANSFERS OUT						
TRANSFERS OUT - HIGHER EDUCATION CENTER	\$ 379,105	\$ 0	\$ 0	\$ 0	379,105	\$ 0

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

ROGUE COMMUNITY COLLEGE
 GENERAL FUND
 REQUIREMENTS BY EXPENDITURE CATEGORY
 2013/14 ADOPTED BUDGET

	ADOPTED TOTAL	PERSONNEL SERVICES	MATERIALS & SERVICES	CAPITAL OUTLAY	TRANSFERS OUT	CONTINGENCIES
TRANSFERS OUT						
TRANSFERS OUT - INTRA-COLLEGE FUND	\$ 124,598	\$ 0	\$ 0	\$ 0	\$ 124,598	\$ 0
TRANSFERS OUT - OTHER AUX SERVICES FUND	81,955	0	0	0	81,955	0
TRANSFERS OUT - SELF SUPPORT FUND	3,500	0	0	0	3,500	0
TRANSFERS OUT - STABILITY RESERVE FUND	540,000	0	0	0	540,000	0
TRANSFERS OUT - TECHNOLOGY FUND	32,850	0	0	0	32,850	0
TOTAL TRANSFERS OUT	\$ 1,162,008	\$ 0	\$ 0	\$ 0	\$ 1,162,008	\$ 0
CONTINGENCIES						
CONTINGENCIES	\$ 1,850,783	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,850,783
TOTAL CONTINGENCIES	\$ 1,850,783	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,850,783
TOTAL GENERAL FUND	\$ 36,789,451	\$ 28,640,928	\$ 5,074,749	\$ 60,983	\$ 1,162,008	\$ 1,850,783

ROGUE COMMUNITY COLLEGE
GENERAL FUND EXPENDITURES BY CATEGORY
2013/14 ADOPTED BUDGET



This page intentionally left blank.

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 from the College Services Fund, bond levy proceeds, certificates of participation and investment earnings.

CAPITAL IMPROVEMENT FUND - MAINTENANCE

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

ROGUE COMMUNITY COLLEGE
 CAPITAL IMPROVEMENT FUND - MAINTENANCE
 SUMMARY OF RESOURCES AND REQUIREMENTS
 2013/14 ADOPTED BUDGET

10/11 ACTUAL	11/12 ACTUAL	12/13 ADOPTED	12/13 CURRENT		PROPOSED TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 1,705	\$ 5,020	\$ 505,000	\$ 140,214	OTHER REVENUE SOURCES	\$ 500,000	\$ 0	\$ 0
229,000	554,000	605,000	1,005,000	TRANSFERS IN	1,110,000	1,110,000	1,110,000
740,732	732,401	873,316	838,102	BEGINNING FUND BALANCE	1,578,286	1,578,286	1,578,286
<u>\$ 971,437</u>	<u>\$ 1,291,421</u>	<u>\$ 1,983,316</u>	<u>\$ 1,983,316</u>	TOTAL RESOURCES	<u>\$ 3,188,286</u>	<u>\$ 2,688,286</u>	<u>\$ 2,688,286</u>
\$ 221,896	\$ 378,574	\$ 1,113,703	\$ 893,703	PLANT OPERATIONS AND MAINTENANCE	\$ 1,422,019	\$ 1,172,019	\$ 1,172,019
17,140	-549	250,000	473,800	FACILITIES ACQUISITION & CONSTRUCTION	1,050,000	800,000	800,000
0	0	619,613	615,813	CONTINGENCIES	716,267	716,267	716,267
<u>\$ 239,036</u>	<u>\$ 378,024</u>	<u>\$ 1,983,316</u>	<u>\$ 1,983,316</u>	TOTAL REQUIREMENTS	<u>\$ 3,188,286</u>	<u>\$ 2,688,286</u>	<u>\$ 2,688,286</u>

CAPITAL IMPROVEMENT FUND - COPS & BONDS (Externally Restricted)

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

ROGUE COMMUNITY COLLEGE
 CAPITAL IMPROVEMENT FUND - COPS & BONDS
 SUMMARY OF RESOURCES AND REQUIREMENTS
 2013/14 ADOPTED BUDGET

10/11 ACTUAL	11/12 ACTUAL	12/13 ADOPTED	12/13 CURRENT		PROPOSED TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 6,060	\$ 10,001,423	\$ 301,000	\$ 301,000	OTHER REVENUE SOURCES	\$ 200,000	\$ 200,000	\$ 200,000
1,354,686	845,863	300,000	300,000	BEGINNING FUND BALANCE	57,221	57,221	57,221
<u>\$ 1,360,746</u>	<u>\$ 10,847,287</u>	<u>\$ 601,000</u>	<u>\$ 601,000</u>	TOTAL RESOURCES	<u>\$ 257,221</u>	<u>\$ 257,221</u>	<u>\$ 257,221</u>
\$ 0	\$ 125,154	\$ 0	\$ 0	COLLEGE SUPPORT SERVICES	\$ 0	\$ 0	\$ 0
514,883	796,237	601,000	601,000	FACILITIES ACQUISITION & CONSTRUCTION	257,221	257,221	257,221
0	9,868,776	0	0	TRANSFERS OUT	0	0	0
<u>\$ 514,883</u>	<u>\$ 10,790,168</u>	<u>\$ 601,000</u>	<u>\$ 601,000</u>	TOTAL REQUIREMENTS	<u>\$ 257,221</u>	<u>\$ 257,221</u>	<u>\$ 257,221</u>

CAPITAL IMPROVEMENT FUND - STATE & LOCAL (Externally Restricted)

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

ROGUE COMMUNITY COLLEGE
 CAPITAL IMPROVEMENT FUND - STATE & LOCAL
 SUMMARY OF RESOURCES AND REQUIREMENTS
 2013/14 ADOPTED BUDGET

10/11 ACTUAL	11/12 ACTUAL	12/13 ADOPTED	12/13 CURRENT		PROPOSED TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 2,079,543	\$ 393,665	\$ 747,997	\$ 747,997	STATE SOURCES	\$ 500,000	\$ 500,000	\$ 500,000
0	0	0	0	LOCAL SOURCES	2,525,000	2,525,000	2,525,000
<u>\$ 2,079,543</u>	<u>\$ 393,665</u>	<u>\$ 747,997</u>	<u>\$ 747,997</u>	TOTAL RESOURCES	<u>\$ 3,025,000</u>	<u>\$ 3,025,000</u>	<u>\$ 3,025,000</u>
\$ 1,587,803	\$ 225,039	\$ 372,846	\$ 204,948	PLANT OPERATIONS AND MAINTENANCE	\$ 0	\$ 0	\$ 0
491,739	168,625	375,151	543,049	FACILITIES ACQUISITION & CONSTRUCTION	3,025,000	3,025,000	3,025,000
<u>\$ 2,079,543</u>	<u>\$ 393,665</u>	<u>\$ 747,997</u>	<u>\$ 747,997</u>	TOTAL REQUIREMENTS	<u>\$ 3,025,000</u>	<u>\$ 3,025,000</u>	<u>\$ 3,025,000</u>

This page intentionally left blank.

DEBT SERVICE FUND TYPE
(Externally Restricted)

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

DEBT SERVICE FUND - OTHER
(Externally Restricted)

The Debt Service Fund - Other accounts for the accumulation of resources for and payment of principal and interest on the College's long-term debt obligations including Certificates of Participation, Title VII Loan, Limited Tax Pension Obligation Series 2005 and Tax and Revenue Anticipation Notes. The principal revenues are transfers from the General Fund, College Services Fund and the PERS Fund.

ROGUE COMMUNITY COLLEGE
 DEBT SERVICE FUND - OTHER
 SUMMARY OF RESOURCES AND REQUIREMENTS
 2013/14 ADOPTED BUDGET

10/11 ACTUAL	11/12 ACTUAL	12/13 ADOPTED	12/13 CURRENT	DESCRIPTION	PROPOSED TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 1,862,843	\$ 1,710,886	\$ 1,700,476	\$ 1,700,476	LOCAL SOURCES	\$ 0	\$ 0	\$ 0
15,722	19,948	115,915	115,915	OTHER REVENUE SOURCES	0	0	0
1,450,111	11,368,377	1,650,806	1,650,806	TRANSFERS IN	1,708,486	1,608,486	1,608,486
257,797	354,680	274,884	274,884	BEGINNING FUND BALANCE	34,240	34,240	34,240
<u>\$ 3,586,473</u>	<u>\$ 13,453,891</u>	<u>\$ 3,742,081</u>	<u>\$ 3,742,081</u>	TOTAL RESOURCES	<u>\$ 1,742,726</u>	<u>\$ 1,642,726</u>	<u>\$ 1,642,726</u>
\$ 1,781,663	\$ 1,609,650	\$ 1,438,275	\$ 1,438,275	GENERAL OBLIGATION BOND SERIES 2005	\$ 0	\$ 0	\$ 0
0	10,070,113	364,550	364,550	GENERAL OBLIGATION BOND SERIES 2012	0	0	0
1,284,257	1,334,168	1,386,060	1,386,060	LIMITED TAX PENSION OBLIGATION SERIES 2005	1,444,702	1,444,702	1,444,702
25,746	25,746	25,746	25,746	TITLE VII LOAN	25,746	25,746	25,746
0	0	100,000	100,000	TAX AND REVENUE ANTICIPATION NOTE	100,000	0	0
140,128	139,706	139,000	139,000	CERTIFICATES OF PARTICIPATION	138,038	138,038	138,038
0	0	288,450	288,450	CONTINGENCY	34,240	34,240	34,240
<u>\$ 3,231,794</u>	<u>\$ 13,179,383</u>	<u>\$ 3,742,081</u>	<u>\$ 3,742,081</u>	TOTAL REQUIREMENTS	<u>\$ 1,742,726</u>	<u>\$ 1,642,726</u>	<u>\$ 1,642,726</u>

DEBT SERVICE FUND – GENERAL OBLIGATION BONDS
(Externally Restricted)

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

ROGUE COMMUNITY COLLEGE
DEBT SERVICE FUND - GENERAL OBLIGATION BONDS
SUMMARY OF RESOURCES AND REQUIREMENTS
2013/14 ADOPTED BUDGET

10/11 ACTUAL	11/12 ACTUAL	12/13 ADOPTED	12/13 CURRENT		PROPOSED TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 0	\$ 0	\$ 0	\$ 0	LOCAL SOURCES	\$ 1,822,056	\$ 1,815,278	\$ 1,815,278
0	0	0	0	OTHER REVENUE SOURCES	9,138	15,916	15,916
0	0	0	0	BEGINNING FUND BALANCE	173,541	173,541	173,541
<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	TOTAL RESOURCES	<u>\$ 2,004,735</u>	<u>\$ 2,004,735</u>	<u>\$ 2,004,735</u>

BOND PRINCIPAL PAYMENTS

BOND ISSUE					PAYMENT DATE								
\$	0	\$	0	\$	0	GENERAL OBLIGATION SERIES 2005	6/15/2014	\$	960,000	\$	960,000	\$	960,000
	0		0		0	GENERAL OBLIGATION SERIES 2012	6/15/2014		75,000		75,000		75,000
<u>\$</u>	<u>0</u>	<u>\$</u>	<u>0</u>	<u>\$</u>	<u>0</u>	TOTAL PRINCIPAL		<u>\$</u>	<u>1,035,000</u>	<u>\$</u>	<u>1,035,000</u>	<u>\$</u>	<u>1,035,000</u>

BOND INTEREST PAYMENTS

				BOND ISSUE	PAYMENT DATE								
\$	0	\$	0	\$	0	GENERAL OBLIGATION SERIES 2005	12/15/2013	\$	263,738	\$	263,738	\$	263,738
	0		0		0	GENERAL OBLIGATION SERIES 2005	6/15/2014		263,737		263,737		263,737
	0		0		0	GENERAL OBLIGATION SERIES 2012	12/15/2013		144,025		144,025		144,025
	0		0		0	GENERAL OBLIGATION SERIES 2012	6/15/2014		144,025		144,025		144,025
<u>\$</u>	<u>0</u>	<u>\$</u>	<u>0</u>	<u>\$</u>	<u>0</u>	TOTAL INTEREST		<u>\$</u>	<u>815,525</u>	<u>\$</u>	<u>815,525</u>	<u>\$</u>	<u>815,525</u>

UNAPPROPRIATED BALANCE FOR FOLLOWING YEAR

				BOND ISSUE	PAYMENT DATE								
\$	0	\$	0	\$	0	GENERAL OBLIGATION SERIES 2005	12/15/2014	\$	123,956	\$	123,956	\$	123,956
	0		0		0	GENERAL OBLIGATION SERIES 2012	12/15/2014		30,254		30,254		30,254
<u>\$</u>	<u>0</u>	<u>\$</u>	<u>0</u>	<u>\$</u>	<u>0</u>	TOTAL UNAPPROPRIATED ENDING FUND BALANCE		<u>\$</u>	<u>154,210</u>	<u>\$</u>	<u>154,210</u>	<u>\$</u>	<u>154,210</u>
<u>\$</u>	<u>0</u>	<u>\$</u>	<u>0</u>	<u>\$</u>	<u>0</u>	TOTAL REQUIREMENTS		<u>\$</u>	<u>2,004,735</u>	<u>\$</u>	<u>2,004,735</u>	<u>\$</u>	<u>2,004,735</u>

This page intentionally left blank.

SPECIAL REVENUE FUND TYPE

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

COLLEGE SERVICES FUND

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

ROGUE COMMUNITY COLLEGE
 COLLEGE SERVICES FUND
 SUMMARY OF RESOURCES AND REQUIREMENTS
 2013/14 ADOPTED BUDGET

10/11 ACTUAL	11/12 ACTUAL	12/13 ADOPTED	12/13 CURRENT		PROPOSED TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 1,101,322	\$ 2,404,438	\$ 2,091,382	\$ 2,091,382	TUITION AND FEES	\$ 1,995,774	\$ 1,995,773	\$ 1,995,773
0	12,325	0	0	OTHER REVENUE SOURCES	0	0	0
3,157	0	0	0	TRANSFERS IN	0	0	0
901,619	1,290,762	2,374,842	2,374,842	BEGINNING FUND BALANCE	2,475,664	2,475,664	2,475,664
<u>\$ 2,006,099</u>	<u>\$ 3,707,526</u>	<u>\$ 4,466,224</u>	<u>\$ 4,466,224</u>	TOTAL RESOURCES	<u>\$ 4,471,438</u>	<u>\$ 4,471,437</u>	<u>\$ 4,471,437</u>
\$ 136,821	\$ 336,581	\$ 308,000	\$ 308,000	COLLEGE SUPPORT SERVICES	\$ 337,000	\$ 308,000	\$ 308,000
168,662	135,357	145,777	145,777	PLANT OPERATIONS AND MAINTENANCE	119,830	148,830	148,830
409,853	659,433	1,686,170	1,686,170	TRANSFERS OUT	2,112,443	1,886,795	1,886,795
0	0	2,326,277	2,326,277	CONTINGENCIES	281,208	281,207	281,207
0	0	0	0	RESERVED FOR FUTURE EXPENDITURES	1,620,957	1,846,605	1,846,605
<u>\$ 715,337</u>	<u>\$ 1,131,371</u>	<u>\$ 4,466,224</u>	<u>\$ 4,466,224</u>	TOTAL REQUIREMENTS	<u>\$ 4,471,438</u>	<u>\$ 4,471,437</u>	<u>\$ 4,471,437</u>

CONTRACT AND GRANT FUND (Externally Restricted)

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

ROGUE COMMUNITY COLLEGE
 CONTRACT AND GRANT FUND
 SUMMARY OF RESOURCES AND REQUIREMENTS
 2013/14 ADOPTED BUDGET

10/11 ACTUAL	11/12 ACTUAL	12/13 ADOPTED	12/13 CURRENT		PROPOSED TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 2,627,173	\$ 2,306,020	\$ 1,882,132	\$ 3,300,672	FEDERAL SOURCES	\$ 3,526,119	\$ 3,829,468	\$ 3,829,468
113,471	158,549	1,167,440	242,381	STATE SOURCES	567,509	565,321	565,321
155,653	49,895	43,000	30,880	LOCAL SOURCES	43,000	43,000	43,000
83,415	97,837	110,000	110,000	TUITION AND FEES	105,000	105,000	105,000
137,212	152,127	1,325,000	781,198	OTHER REVENUE SOURCES	149,942	149,942	149,942
2,592	0	0	0	TRANSFERS IN	0	0	0
403,524	286,010	164,067	226,508	BEGINNING FUND BALANCE	149,784	149,784	149,784
<u>\$ 3,523,043</u>	<u>\$ 3,050,438</u>	<u>\$ 4,691,639</u>	<u>\$ 4,691,639</u>	TOTAL RESOURCES	<u>\$ 4,541,354</u>	<u>\$ 4,842,515</u>	<u>\$ 4,842,515</u>
\$ 1,611,239	\$ 1,424,946	\$ 1,344,154	\$ 1,988,790	INSTRUCTION	\$ 1,773,381	\$ 1,924,846	\$ 1,924,846
561,668	460,107	1,248,989	1,387,704	INSTRUCTIONAL SUPPORT	1,630,342	1,679,325	1,679,325
897,321	805,615	1,502,725	910,831	STUDENT SERVICES	849,825	948,233	948,233
2,128	674	50,000	50,000	COMMUNITY SERVICES	50,000	50,000	50,000
118,649	128,394	328,956	146,312	COLLEGE SUPPORT SERVICES	50,000	50,000	50,000
7	0	50,000	50,000	PLANT OPERATIONS AND MAINTENANCE	50,000	50,000	50,000
46,018	0	10,000	10,000	FACILITIES ACQUISITION & CONSTRUCTION	10,000	10,000	10,000
0	0	156,815	148,002	CONTINGENCIES	127,806	130,111	130,111
<u>\$ 3,237,033</u>	<u>\$ 2,819,738</u>	<u>\$ 4,691,639</u>	<u>\$ 4,691,639</u>	TOTAL REQUIREMENTS	<u>\$ 4,541,354</u>	<u>\$ 4,842,515</u>	<u>\$ 4,842,515</u>

FINANCIAL AID FUND (Externally Restricted)

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

ROGUE COMMUNITY COLLEGE
 FINANCIAL AID FUND
 SUMMARY OF RESOURCES AND REQUIREMENTS
 2013/14 ADOPTED BUDGET

10/11 ACTUAL	11/12 ACTUAL	12/13 ADOPTED	12/13 CURRENT		PROPOSED TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 29,517,520	\$ 31,128,994	\$ 38,270,000	\$ 38,270,000	FEDERAL SOURCES	\$ 32,756,075	\$ 32,756,075	\$ 32,756,075
819,447	2,127,576	2,600,000	2,600,000	STATE SOURCES	2,350,000	2,350,000	2,350,000
496,127	454,560	700,000	700,000	LOCAL SOURCES	700,000	700,000	700,000
0	40,890	2,035,000	2,035,000	OTHER REVENUE SOURCES	2,035,000	2,035,000	2,035,000
35,830	0	0	0	TRANSFERS IN	0	0	0
<u>\$ 30,868,925</u>	<u>\$ 33,752,021</u>	<u>\$ 43,605,000</u>	<u>\$ 43,605,000</u>	TOTAL RESOURCES	<u>\$ 37,841,075</u>	<u>\$ 37,841,075</u>	<u>\$ 37,841,075</u>
\$ 30,833,095	\$ 33,718,869	\$ 43,570,000	\$ 43,570,000	FINANCIAL AID	\$ 37,806,075	\$ 37,806,075	\$ 37,806,075
35,830	33,152	35,000	35,000	TRANSFERS OUT	35,000	35,000	35,000
<u>\$ 30,868,925</u>	<u>\$ 33,752,021</u>	<u>\$ 43,605,000</u>	<u>\$ 43,605,000</u>	TOTAL REQUIREMENTS	<u>\$ 37,841,075</u>	<u>\$ 37,841,075</u>	<u>\$ 37,841,075</u>

Intra-fund transfers are not consolidated in these reports.

HIGHER EDUCATION CENTER FUND

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

ROGUE COMMUNITY COLLEGE
 HIGHER EDUCATION CENTER FUND
 SUMMARY OF RESOURCES AND REQUIREMENTS
 2013/14 ADOPTED BUDGET

10/11 ACTUAL	11/12 ACTUAL	12/13 ADOPTED	12/13 CURRENT		PROPOSED TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 241,720	\$ 243,420	\$ 426,323	\$ 426,323	OTHER REVENUE SOURCES	\$ 460,030	\$ 460,030	\$ 460,030
303,355	286,236	379,105	379,105	TRANSFERS IN	379,105	379,105	379,105
289	0	0	0	BEGINNING FUND BALANCE	0	0	0
<u>\$ 545,366</u>	<u>\$ 529,656</u>	<u>\$ 805,428</u>	<u>\$ 805,428</u>	TOTAL RESOURCES	<u>\$ 839,135</u>	<u>\$ 839,135</u>	<u>\$ 839,135</u>
\$ 17,216	\$ 21,091	\$ 20,118	\$ 21,618	INSTRUCTIONAL SUPPORT	\$ 19,988	\$ 20,316	\$ 20,316
126,961	122,735	167,705	173,138	COLLEGE SUPPORT SERVICES	175,353	174,180	174,180
401,189	385,829	491,459	484,526	PLANT OPERATIONS AND MAINTENANCE	538,755	539,600	539,600
0	0	1,000	1,000	FACILITIES ACQUISITION & CONSTRUCTION	1,000	1,000	1,000
0	0	125,146	125,146	CONTINGENCIES	104,039	104,039	104,039
<u>\$ 545,366</u>	<u>\$ 529,656</u>	<u>\$ 805,428</u>	<u>\$ 805,428</u>	TOTAL REQUIREMENTS	<u>\$ 839,135</u>	<u>\$ 839,135</u>	<u>\$ 839,135</u>

INTRA-COLLEGE FUND

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

ROGUE COMMUNITY COLLEGE
 INTRA-COLLEGE FUND
 SUMMARY OF RESOURCES AND REQUIREMENTS
 2013/14 ADOPTED BUDGET

10/11 ACTUAL	11/12 ACTUAL	12/13 ADOPTED	12/13 CURRENT		PROPOSED TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 81,240	\$ 113,335	\$ 176,357	\$ 154,496	TUITION AND FEES	\$ 164,834	\$ 164,831	\$ 164,831
20,288	19,558	146,704	142,252	OTHER REVENUE SOURCES	165,200	65,200	65,200
105,876	110,057	134,032	133,312	TRANSFERS IN	145,490	145,490	145,490
373,020	340,488	183,255	210,288	BEGINNING FUND BALANCE	134,374	134,374	134,374
<u>\$ 580,426</u>	<u>\$ 583,439</u>	<u>\$ 640,348</u>	<u>\$ 640,348</u>	TOTAL RESOURCES	<u>\$ 609,898</u>	<u>\$ 509,895</u>	<u>\$ 509,895</u>
\$ 85,774	\$ 82,325	\$ 92,372	\$ 92,372	INSTRUCTIONAL SUPPORT	\$ 128,466	\$ 128,466	\$ 128,466
113,639	119,118	223,017	223,737	STUDENT SERVICES	223,503	223,500	223,500
33,931	124,924	219,459	219,459	COLLEGE SUPPORT SERVICES	145,337	145,337	145,337
6,592	9,629	5,500	4,780	TRANSFERS OUT	10,892	10,892	10,892
0	0	100,000	100,000	CONTINGENCIES	101,700	1,700	1,700
<u>\$ 239,938</u>	<u>\$ 335,997</u>	<u>\$ 640,348</u>	<u>\$ 640,348</u>	TOTAL REQUIREMENTS	<u>\$ 609,898</u>	<u>\$ 509,895</u>	<u>\$ 509,895</u>

Intra-fund transfers are not consolidated in these reports.

PERS FUND
(Partially Externally Restricted)

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

ROGUE COMMUNITY COLLEGE
 PERS FUND
 SUMMARY OF RESOURCES AND REQUIREMENTS
 2013/14 ADOPTED BUDGET

10/11 ACTUAL	11/12 ACTUAL	12/13 ADOPTED	12/13 CURRENT		PROPOSED TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 2,645,279	\$ 1,515,894	\$ 1,473,421	\$ 1,473,421	OTHER REVENUE SOURCES	\$ 1,569,839	\$ 1,569,839	\$ 1,569,839
2,316,632	3,656,652	3,765,954	3,765,954	BEGINNING FUND BALANCE	3,923,626	3,923,626	3,923,626
<u>\$ 4,961,911</u>	<u>\$ 5,172,547</u>	<u>\$ 5,239,375</u>	<u>\$ 5,239,375</u>	TOTAL RESOURCES	<u>\$ 5,493,465</u>	<u>\$ 5,493,465</u>	<u>\$ 5,493,465</u>
\$ 21,001	\$ 2,114	\$ 76,463	\$ 76,463	COLLEGE SUPPORT SERVICES	\$ 75,000	\$ 75,000	\$ 75,000
1,284,257	1,334,167	1,386,060	1,386,060	TRANSFERS OUT	1,444,702	1,444,702	1,444,702
0	0	3,776,852	3,776,852	CONTINGENCIES	0	0	0
0	0	0	0	RESERVED FOR FUTURE EXPENDITURES	3,973,763	3,973,763	3,973,763
<u>\$ 1,305,258</u>	<u>\$ 1,336,282</u>	<u>\$ 5,239,375</u>	<u>\$ 5,239,375</u>	TOTAL REQUIREMENTS	<u>\$ 5,493,465</u>	<u>\$ 5,493,465</u>	<u>\$ 5,493,465</u>

SELF-SUPPORT FUND

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

ROGUE COMMUNITY COLLEGE
 SELF-SUPPORT FUND
 SUMMARY OF RESOURCES AND REQUIREMENTS
 2013/14 ADOPTED BUDGET

10/11 ACTUAL	11/12 ACTUAL	12/13 ADOPTED	12/13 CURRENT		PROPOSED TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 82,320	\$ 88,200	\$ 84,000	\$ 84,000	STATE SOURCES	\$ 84,000	\$ 84,000	\$ 84,000
1,297,577	1,316,516	1,436,140	1,436,140	TUITION AND FEES	1,480,498	1,480,498	1,480,498
15,826	13,915	1,231,062	1,054,359	OTHER REVENUE SOURCES	1,216,299	800,163	800,163
174,102	125,880	3,500	180,203	TRANSFERS IN	3,500	3,500	3,500
235,582	246,984	45,298	45,298	BEGINNING FUND BALANCE	45,298	45,298	45,298
<u>\$ 1,805,408</u>	<u>\$ 1,791,496</u>	<u>\$ 2,800,000</u>	<u>\$ 2,800,000</u>	TOTAL RESOURCES	<u>\$ 2,829,595</u>	<u>\$ 2,413,459</u>	<u>\$ 2,413,459</u>
\$ 896,414	\$ 914,111	\$ 1,682,692	\$ 1,682,692	INSTRUCTION	\$ 1,684,085	\$ 1,582,708	\$ 1,582,708
642,455	624,927	773,513	816,740	INSTRUCTIONAL SUPPORT	844,942	813,751	813,751
19,554	17,122	63,795	20,568	STUDENT SERVICES	20,568	17,000	17,000
0	0	280,000	280,000	CONTINGENCIES	280,000	0	0
<u>\$ 1,558,424</u>	<u>\$ 1,556,160</u>	<u>\$ 2,800,000</u>	<u>\$ 2,800,000</u>	TOTAL REQUIREMENTS	<u>\$ 2,829,595</u>	<u>\$ 2,413,459</u>	<u>\$ 2,413,459</u>

STABILITY RESERVE FUND

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

ROGUE COMMUNITY COLLEGE
 STABILITY RESERVE FUND
 SUMMARY OF RESOURCES AND REQUIREMENTS
 2013/14 ADOPTED BUDGET

10/11 ACTUAL	11/12 ACTUAL	12/13 ADOPTED	12/13 CURRENT		PROPOSED TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 540,526	\$ 540,526	\$ 540,000	\$ 540,000	TRANSFERS IN	\$ 540,000	\$ 540,000	\$ 540,000
0	540,526	1,081,052	1,081,052	BEGINNING FUND BALANCE	1,621,052	1,621,052	1,621,052
<u>\$ 540,526</u>	<u>\$ 1,081,052</u>	<u>\$ 1,621,052</u>	<u>\$ 1,621,052</u>	TOTAL RESOURCES	<u>\$ 2,161,052</u>	<u>\$ 2,161,052</u>	<u>\$ 2,161,052</u>
\$ 0	\$ 0	\$ 1,621,052	\$ 1,621,052	CONTINGENCIES	\$ 0	\$ 0	\$ 0
0	0	0	0	RESERVED FOR FUTURE EXPENDITURES	2,161,052	2,161,052	2,161,052
<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 1,621,052</u>	<u>\$ 1,621,052</u>	TOTAL REQUIREMENTS	<u>\$ 2,161,052</u>	<u>\$ 2,161,052</u>	<u>\$ 2,161,052</u>

TECHNOLOGY AND EQUIPMENT FUND

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

ROGUE COMMUNITY COLLEGE
 TECHNOLOGY AND EQUIPMENT FUND
 SUMMARY OF RESOURCES AND REQUIREMENTS
 2013/14 ADOPTED BUDGET

10/11 ACTUAL	11/12 ACTUAL	12/13 ADOPTED	12/13 CURRENT		PROPOSED TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 342	\$ 354	\$ 200	\$ 200	STATE SOURCES	\$ 200	\$ 200	\$ 200
1,173,555	1,183,420	1,144,116	1,144,116	TUITION AND FEES	1,210,998	1,210,998	1,210,998
0	0	150,000	128,458	OTHER REVENUE SOURCES	0	0	0
32,500	44,423	47,850	47,850	TRANSFERS IN	47,850	47,850	47,850
750,500	1,461,390	1,387,316	1,408,858	BEGINNING FUND BALANCE	912,070	912,070	912,070
<u>\$ 1,956,897</u>	<u>\$ 2,689,587</u>	<u>\$ 2,729,482</u>	<u>\$ 2,729,482</u>	TOTAL RESOURCES	<u>\$ 2,171,118</u>	<u>\$ 2,171,118</u>	<u>\$ 2,171,118</u>
\$ 66,479	\$ 328,781	\$ 70,350	\$ 250,952	INSTRUCTION	\$ 59,661	\$ 59,661	\$ 59,661
339,077	439,690	950,512	781,157	INSTRUCTIONAL SUPPORT	758,914	763,178	763,178
480	3,370	119,500	20,240	STUDENT SERVICES	124,500	124,500	124,500
74,841	397,067	506,889	559,106	COLLEGE SUPPORT SERVICES	607,518	607,518	607,518
14,628	9,942	29,200	21,213	PLANT OPERATIONS AND MAINTENANCE	31,213	31,213	31,213
0	0	725,000	725,000	TRANSFERS OUT	0	0	0
0	0	328,031	371,814	CONTINGENCIES	589,312	585,048	585,048
<u>\$ 495,506</u>	<u>\$ 1,178,850</u>	<u>\$ 2,729,482</u>	<u>\$ 2,729,482</u>	TOTAL REQUIREMENTS	<u>\$ 2,171,118</u>	<u>\$ 2,171,118</u>	<u>\$ 2,171,118</u>

UNEMPLOYMENT FUND

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

ROGUE COMMUNITY COLLEGE
 UNEMPLOYMENT FUND
 SUMMARY OF RESOURCES AND REQUIREMENTS
 2013/14 ADOPTED BUDGET

10/11 ACTUAL	11/12 ACTUAL	12/13 ADOPTED	12/13 CURRENT		PROPOSED TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 120,430	\$ 118,115	\$ 116,752	\$ 116,752	OTHER REVENUE SOURCES	\$ 149,994	\$ 149,994	\$ 149,994
425,370	472,769	500,000	500,000	BEGINNING FUND BALANCE	500,000	500,000	500,000
<u>\$ 545,800</u>	<u>\$ 590,884</u>	<u>\$ 616,752</u>	<u>\$ 616,752</u>	TOTAL RESOURCES	<u>\$ 649,994</u>	<u>\$ 649,994</u>	<u>\$ 649,994</u>
\$ 73,031	\$ 136,231	\$ 216,752	\$ 216,752	COLLEGE SUPPORT SERVICES	\$ 249,994	\$ 249,994	\$ 249,994
0	0	400,000	400,000	CONTINGENCIES	0	0	0
0	0	0	0	RESERVED FOR FUTURE EXPENDITURES	400,000	400,000	400,000
<u>\$ 73,031</u>	<u>\$ 136,231</u>	<u>\$ 616,752</u>	<u>\$ 616,752</u>	TOTAL REQUIREMENTS	<u>\$ 649,994</u>	<u>\$ 649,994</u>	<u>\$ 649,994</u>

This page intentionally left blank.

PROPRIETARY FUND TYPE

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

AUXILIARY SERVICES FUND

The Auxiliary Services Fund accounts for the operation of the College's bookstore. Principal revenue from this fund is book sales.

ROGUE COMMUNITY COLLEGE
 AUXILIARY SERVICES FUND
 SUMMARY OF RESOURCES AND REQUIREMENTS
 2013/14 ADOPTED BUDGET

10/11 ACTUAL	11/12 ACTUAL	12/13 ADOPTED	12/13 CURRENT		PROPOSED TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 3,494,667	\$ 3,316,258	\$ 3,577,011	\$ 3,577,011	SALES	\$ 3,237,561	\$ 3,237,561	\$ 3,237,561
10,957	9,962	13,250	13,250	OTHER INCOME	8,450	8,450	8,450
1,167,953	1,527,444	830,106	830,106	BEGINNING FUND BALANCE	1,252,800	1,252,800	1,252,800
<u>\$ 4,673,578</u>	<u>\$ 4,853,665</u>	<u>\$ 4,420,367</u>	<u>\$ 4,420,367</u>	TOTAL RESOURCES	<u>\$ 4,498,811</u>	<u>\$ 4,498,811</u>	<u>\$ 4,498,811</u>
\$ 3,136,134	\$ 3,096,870	\$ 3,812,091	\$ 3,712,091	STUDENT SERVICES	\$ 3,117,828	\$ 3,126,004	\$ 3,126,004
0	0	25,000	25,000	PLANT OPERATIONS AND MAINTENANCE	0	0	0
0	0	75,000	75,000	FACILITIES ACQUISITION & CONSTRUCTION	0	0	0
10,000	75,000	85,000	485,000	TRANSFERS OUT	485,000	485,000	485,000
0	0	423,276	123,276	CONTINGENCIES	895,983	887,807	887,807
<u>\$ 3,146,134</u>	<u>\$ 3,171,870</u>	<u>\$ 4,420,367</u>	<u>\$ 4,420,367</u>	TOTAL REQUIREMENTS	<u>\$ 4,498,811</u>	<u>\$ 4,498,811</u>	<u>\$ 4,498,811</u>

OTHER AUXILIARY SERVICES FUND

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

ROGUE COMMUNITY COLLEGE
 OTHER AUXILIARY SERVICES FUND
 SUMMARY OF RESOURCES AND REQUIREMENTS
 2013/14 ADOPTED BUDGET

10/11 ACTUAL	11/12 ACTUAL	12/13 ADOPTED	12/13 CURRENT		PROPOSED TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 524,839	\$ 569,689	\$ 646,820	\$ 632,548	OTHER INCOME	\$ 603,845	\$ 603,845	\$ 603,845
77,954	77,250	79,568	79,568	TRANSFERS IN	81,955	81,955	81,955
498,857	527,161	524,496	538,768	BEGINNING FUND BALANCE	619,370	619,370	619,370
<u>\$ 1,101,651</u>	<u>\$ 1,174,101</u>	<u>\$ 1,250,884</u>	<u>\$ 1,250,884</u>	TOTAL RESOURCES	<u>\$ 1,305,170</u>	<u>\$ 1,305,170</u>	<u>\$ 1,305,170</u>
\$ 35,485	\$ 17,522	\$ 53,230	\$ 53,230	STUDENT SERVICES	\$ 43,837	\$ 43,837	\$ 43,837
479,069	524,207	628,912	628,912	COMMUNITY SERVICES	652,306	659,672	659,672
20,472	32,339	66,139	66,139	COLLEGE SUPPORT SERVICES	51,235	47,789	47,789
39,463	41,473	59,169	61,900	PLANT OPERATIONS AND MAINTENANCE	60,521	64,308	64,308
0	0	443,434	440,703	CONTINGENCIES	497,271	489,564	489,564
<u>\$ 574,490</u>	<u>\$ 615,542</u>	<u>\$ 1,250,884</u>	<u>\$ 1,250,884</u>	TOTAL REQUIREMENTS	<u>\$ 1,305,170</u>	<u>\$ 1,305,170</u>	<u>\$ 1,305,170</u>

This page intentionally left blank.

FIDUCIARY FUND TYPE

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

AGENCY FUND (Externally Restricted)

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

ROGUE COMMUNITY COLLEGE
 AGENCY FUND
 SUMMARY OF RESOURCES AND REQUIREMENTS
 2013/14 ADOPTED BUDGET

10/11 ACTUAL	11/12 ACTUAL	12/13 ADOPTED	12/13 CURRENT		PROPOSED TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 110,193	\$ 211,278	\$ 230,000	\$ 263,000	OTHER REVENUE SOURCES	\$ 293,019	\$ 286,824	\$ 286,824
0	23,037	0	0	BEGINNING FUND BALANCE	15,000	15,000	15,000
<u>\$ 110,193</u>	<u>\$ 234,315</u>	<u>\$ 230,000</u>	<u>\$ 263,000</u>	TOTAL RESOURCES	<u>\$ 308,019</u>	<u>\$ 301,824</u>	<u>\$ 301,824</u>
\$ 0	\$ 0	\$ 0	\$ 3,000	INSTRUCTIONAL SUPPORT	\$ 0	\$ 0	\$ 0
0	39,345	30,000	60,000	STUDENT SERVICES	75,000	75,000	75,000
106,131	177,203	194,278	194,278	COLLEGE SUPPORT SERVICES	223,053	226,824	226,824
0	4,999	0	0	PLANT OPERATIONS AND MAINTENANCE	0	0	0
0	0	5,722	5,722	CONTINGENCIES	0	0	0
<u>\$ 106,131</u>	<u>\$ 221,549</u>	<u>\$ 230,000</u>	<u>\$ 263,000</u>	TOTAL REQUIREMENTS	<u>\$ 298,053</u>	<u>\$ 301,824</u>	<u>\$ 301,824</u>

This page intentionally left blank.

ROGUE COMMUNITY COLLEGE
BUDGET ASSUMPTIONS
FOR THE FISCAL YEAR 2013-14

General Fund Revenue Assumptions:

- State Operations are based upon the Community College Support Funding level of \$428.4 million
- Property Taxes reflect a 1.0% increase based on information from the State
- Tuition and Fees
 1. Assumes an enrollment decrease of 5% from 2012-13
 2. \$4/credit increase for 2013-14
- Transfers In – see page 68 for details

General Fund Expenditure Assumptions:

- Personnel increases reflect bargaining discussions at the time of document preparation
- PT Faculty decrease of 5% from 2012-13 current budget
- 6% increase for health insurance
- PERS rate approximately 13.6%
- Fixed District costs projected
- Transfers out – see page 69 for details
- Overall departmental Materials & Services and Capital decrease is 8.4% from the 2012-13 original budget

For questions about Rogue Community College's 2013-14 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
 TRANSFER SCHEDULE
 TRANSFERS IN
 2013/14 ADOPTED BUDGET

	GF	SRF	CIMF	DSF	SSF	ICF	TEF	HECF	OASF	TOTAL
FROM GF	0	(540,000)	0	0	(3,500)	(124,598)	(32,850)	(379,105)	(81,955)	(1,162,008)
FROM PF	0	0	0	(1,444,702)	0	0	0	0	0	(1,444,702)
FROM CSF	(998,011)	0	(710,000)	(163,784)	0	0	(15,000)	0	0	(1,886,795)
FROM FAF	(35,000)	0	0	0	0	0	0	0	0	(35,000)
FROM ASF	(75,000)	0	(400,000)	0	0	(10,000)	0	0	0	(485,000)
FROM INTRAFUND	0	0	0	0	0	(10,892)	0	0	0	(10,892)
TOTAL TRANSFERS IN	<u>\$ (1,108,011)</u>	<u>\$ (540,000)</u>	<u>\$ (1,110,000)</u>	<u>\$ (1,608,486)</u>	<u>\$ (3,500)</u>	<u>\$ (145,490)</u>	<u>\$ (47,850)</u>	<u>\$ (379,105)</u>	<u>\$ (81,955)</u>	<u>\$ (5,024,397)</u>

Fund Key:

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

ROGUE COMMUNITY COLLEGE
 TRANSFER SCHEDULE
 TRANSFERS OUT
 2013/14 ADOPTED BUDGET

	GF	PF	ICF	CSF	FAF	ASF	TOTAL
TO GF	0	0	0	998,011	35,000	75,000	1,108,011
TO SRF	540,000	0	0	0	0	0	540,000
TO CIMF	0	0	0	710,000	0	400,000	1,110,000
TO DSF - OTHER	0	1,444,702	0	163,784	0	0	1,608,486
TO SSF	3,500	0	0	0	0	0	3,500
TO ICF	124,598	0	0	0	0	10,000	134,598
TO TEF	32,850	0	0	15,000	0	0	47,850
TO HECF	379,105	0	0	0	0	0	379,105
TO OASF	81,955	0	0	0	0	0	81,955
TO INTRAFUND	0	0	10,892	0	0	0	10,892
TOTAL TRANSFERS OUT	\$ 1,162,008	\$ 1,444,702	\$ 10,892	\$ 1,886,795	\$ 35,000	\$ 485,000	\$ 5,024,397

Fund Key:

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

Grants Pass
Daily Courier

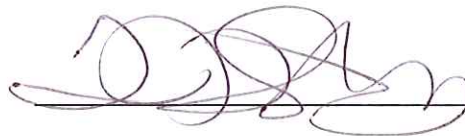
P.O. Box 1468, 409 S.E. 7th Street • Grants Pass, Oregon 97528

AFFIDAVIT OF PUBLICATION

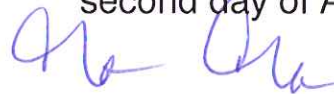
State of Oregon)
County of Josephine) ss.

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

April 2, 2013.



Subscribed and sworn to before me this
second day of April, 2013.



Notary Public of Oregon

My commission expires the thirteenth day of
April, 2015.



LEGAL NOTICE

NOTICE OF BUDGET HEARING

Notice is hereby given that the Rogue Community College Budget Committee will hold a public hearing on the 2013-14 Proposed Budget, April 16, 2013, 3:00 - 4:00 p.m., at the Table Rock Campus, Room 206, located at 7800 Pacific Avenue, White City, Oregon. The meeting is one at which public comment will be invited; any person may ask questions about and comment on the budget document at that time. The regular Board of Education meeting will begin at 4:00 p.m. This notice is also available at www.roguecc.edu/budget.

The budget will be available for public inspection at the meeting and then beginning April 17, 2013 in the Office of Budget and Financial Services during the hours of 9 am to 4 pm Monday-Friday or electronically at www.roguecc.edu/budget/2013_14/Proposed/. The budget was prepared on a basis of accounting consistent with the basis of accounting used during the preceding year.

No. 00290685 - April 2, 2013

ROGUE COMMUNITY COLLEGE
LEGAL ADVERTISING
3345 REDWOOD HWY
GRANTS PASS

705240

OR 97527

Affidavit of Publication

State Of Oregon
County of Jackson

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

notice of Budget Hearing, a printed copy of which is hereto annexed, was published in the entire issue of said newspaper for one (1) successive and consecutive insertion in the following issues April 2, 2013.

(HERE SET FORTH DATES OF ISSUES)

Subscribed and sworn to before me this 5 day of April, 2013

Breck Fabian
Shonna L Zimmermann
NOTARY PUBLIC FOR OREGON

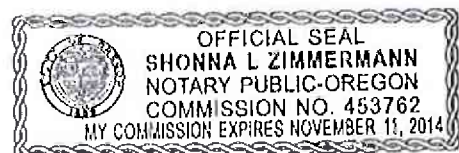
Notice of Budget Hearing

Notice is hereby given that the Rogue Community College Budget Committee will hold a public hearing on the 2013-14 Proposed Budget, April 16, 2013, 3:00 - 4:00 p.m., at the Table Rock Campus, Room 206, located at 7800 Pacific Avenue, White City, Oregon. The meeting is one at which public comment will be invited; any person may ask questions about and comment on the budget document at that time. The regular Board of Education meeting will begin at 4:00 p.m. This notice is also available at

<http://www.roguecc.edu/budget>

The budget will be available for public inspection at the meeting and then beginning April 17, 2013, in the Office of Budget and Financial Services during the hours of 9am to 4pm Monday-Friday or electronically at http://www.roguecc.edu/budget/2013_14/Proposed/. The budget was prepared on a basis of accounting consistent with the basis of accounting used during the preceding year.

My Commission expires 11 day of November, 2014



Grants Pass
Daily Courier

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

AFFIDAVIT OF PUBLICATION

State of Oregon)
County of Josephine) ss.

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

May 7, 2013.

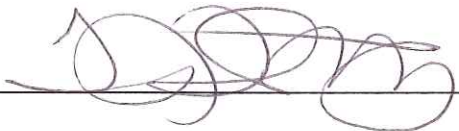
LEGAL NOTICE

NOTICE OF BUDGET HEARING

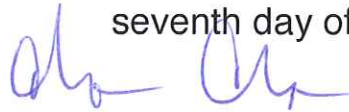
Notice is hereby given that the Rogue Community College Budget Committee will hold a public hearing on the 2013-14 Approved Budget, May 21, 2013, 3:00 - 4:00 p.m., at the Redwood Campus, 3345 Redwood Highway, Room H-2, Grants Pass, Oregon. The meeting is one at which public comment will be invited; any person may ask questions about and comment on the budget document at that time. The regular Board of Education meeting will begin at 4:00 p.m. This notice is also available at www.roguecc.edu/budget.

The budget will be available for public inspection at the meeting and then beginning May 22, 2013 in the Office of Budget and Financial Services during the hours of 9 am to 4 pm Monday-Friday or electronically at http://www.roguecc.edu/budget/2013_14/Approved/. The budget was prepared on a basis of accounting consistent with the basis of accounting used during the preceding year.

No. 00293632 - May 7, 2013



Subscribed and sworn to before me this
seventh day of May, 2013.



Notary Public of Oregon

My commission expires the thirteenth day of
April, 2015.



ROGUE COMMUNITY COLLEGE
LEGAL ADVERTISING
3345 REDWOOD HWY
GRANTS PASS

OR 97527

705240

Affidavit of Publication

State Of Oregon
County of Jackson

I, Becki Fabian, being first duly sworn, depose and say that I am the principal clerk of Medford Mail Tribune, a newspaper of general circulation, as defined by ORS 193.010 and 193.020; printed at Medford in the aforesaid county and state; that the Notice of Budget Hearing 5/21/13, a printed copy of which is hereto annexed, was published in the entire issue of said newspaper for one successive and consecutive insertion in the following issues May 7, 2013.
(HERE SET FORTH DATES OF ISSUES)

Subscribed and sworn to before me this 3 day of June, 2013

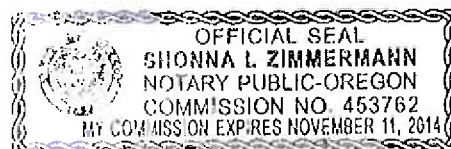
Becki Fabian
Shonna L Zimmermann
NOTARY PUBLIC FOR OREGON

My Commission expires 11 day of November, 2014

Notice of Budget Hearing

Notice is hereby given that the Rogue Community College Budget Committee will hold a public hearing on the 2013-14 Approved Budget, May 21, 2013, 3:00 - 4:00 p.m., at the Redwood Campus, 3345 Redwood Highway, Room H-2, Grants Pass, Oregon. The meeting is one at which public comment will be invited; any person may ask questions about and comment on the budget document at that time. The regular Board of Education meeting will begin at 4:00 p.m. This notice is also available at <http://www.roguecc.edu/budget>.

The budget will be available for public inspection at the meeting and then beginning May 22, 2013 in the Office of Budget and Financial Services during the hours of 9 am to 4 pm Monday-Friday or electronically at http://www.roguecc.edu/budget/2013_14/Approved/. The budget was prepared on a basis of accounting consistent with the basis of accounting used during the preceding year.



Grants Pass
Daily Courier

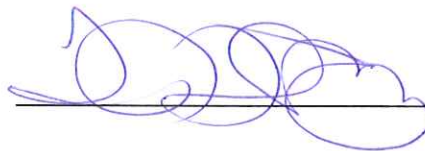
P.O. Box 1468, 409 S.E. 7th Street • Grants Pass, Oregon 97528

AFFIDAVIT OF PUBLICATION

State of Oregon)
County of Josephine) ss.

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

June 4, 2013.



Subscribed and sworn to before me this
fourth day of June, 2013.



Notary Public of Oregon

My commission expires the thirteenth day of
April, 2015.

296174



LEGAL NOTICE

FORM CC-1

NOTICE OF BUDGET HEARING

A public meeting of the Rogue Community College Board of Education will be held on June 18, 2013 at 4 p.m. at the Riverside Campus, Higher Education Center, Room 127/129 located at 101 S. Bartlett St., Medford, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2013 as approved by the Rogue Community College District Budget Committee. A summary of the budget is presented below. A copy of

the budget may be inspected or obtained online at www.roguecc.edu/Budget or at the Office of Budget and Financial Services, 3345 Redwood Highway, Grants Pass, Oregon after June 18, 2013 between the hours of 9 a.m. and 4 p.m. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the basis of accounting used during the preceding year.

Contact: Natalie Herklotz Telephone: (541) 956-7019 Email: nherklotz@roguecc.edu

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount Last Year 2011-12	Adopted Budget This Year 2012-13	Approved Budget Next Year 2013-14
Beginning Fund Balance	\$15,674,663	\$15,621,231	\$16,574,283
Current Year Property Taxes, other than Local Option Taxes	\$12,703,332	\$12,780,640	\$13,006,244
Tuition and Fees	\$23,296,946	\$23,192,829	\$22,349,731
Other Revenue from Local Sources	\$546,766	\$810,880	\$3,313,000
Revenue from State Sources	\$8,736,198	\$8,774,907	\$10,442,968
Revenue from Federal Sources	\$33,435,014	\$41,570,672	\$36,585,543
Interfund Transfers	\$13,139,903	\$5,576,285	\$5,024,397
All Other Budget Resources	\$13,033,888	\$7,786,673	\$6,308,379
Total Resources	\$120,566,710	\$116,114,117	\$113,604,545

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personnel Services	\$32,031,476	\$33,956,509	\$34,926,162
Materials & Services	\$11,306,843	\$15,687,007	\$17,769,365
Capital Outlay	\$515,438	\$1,345,203	\$1,142,472
Debt Service	\$13,179,383	\$3,453,631	\$3,459,011
Interfund Transfers	\$13,139,902	\$5,576,285	\$5,024,397
Operating Contingency	\$0	\$12,670,482	\$5,080,766
All Other Expenditures	\$33,569,764	\$43,425,000	\$37,666,742
Unappropriated Ending Fund Balance & Reserves	\$0	\$0	\$8,535,630
Total Requirements	\$103,742,806	\$116,114,117	\$113,604,545

FINANCIAL SUMMARY - REQUIREMENTS AND FULL TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION			
Instruction	\$17,745,860	\$19,086,540	\$19,013,970
FTE for budgeted positions	107.95	101.63	96.13
Instructional Support	\$4,828,599	\$6,224,407	\$6,682,568
FTE	53.08	53.80	60.93
Student Services other than Student Loans and Financial Aid	\$8,808,341	\$9,832,488	\$9,779,645
FTE	72.56	72.55	71.13
Student Loans and Financial Aid	\$33,718,870	\$43,570,000	\$37,806,075
FTE	0	0	0
Community Services	\$695,042	\$863,792	\$891,520
FTE	7.65	8.42	8.42
College Support Services (other than Facility Acq & Const)	\$10,662,495	\$13,132,643	\$13,237,742
FTE	80.45	76.51	78.01
Facility Acquisition & Construction	\$964,314	\$1,703,849	\$4,093,221
FTE	0	0	0
Interfund Transfers	\$13,139,902	\$5,576,285	\$5,024,397
Debt Service	\$13,179,383	\$3,453,631	\$3,459,011
Operating Contingency	\$0	\$12,670,482	\$5,080,766
Unappropriated Ending Fund Balance and Reserves	\$0	\$0	\$8,535,630
Total Requirements	\$103,742,806	\$116,114,117	\$113,604,545
Total FTE	321.69	312.92	314.63

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING

- State Operations are based upon the Community College Support Funding level of \$428.4 million
- Property Taxes reflect a 1.0% increase based on information from the State
- Tuition and Fees: Assumes an enrollment decrease of 5% from 2012-13; \$4/credit increase for 2013-14
- Personnel increases reflect bargaining discussions at the time of document preparation
- FTE increase is a net result of reductions and new grant funded positions
- PT Faculty decrease of 5% from 2012-13 current budget
- 6% contractual increase for health insurance
- PERS rate approximately 13.5%

PROPERTY TAX LEVIES			
	Rate or Amount	Rate or Amount	Rate or Amount
Permanent Rate Levy (Rate Limit \$0.5128 per \$1,000)	\$0.5128	\$0.5128	\$0.5128
Levy for General Obligation Bonds	\$1,753,567	\$1,807,962	\$1,904,595

STATEMENT OF INDEBTEDNESS			
LONG TERM DEBT	Estimated Debt Outstanding July 1, 2013	Estimated Debt Authorized, But Not Incurred July 1, 2013	
General Obligation Bonds	\$19,895,000	\$0	
Other Bonds	\$18,950,000	\$0	
Other Borrowings	\$345,386	\$0	
Total	\$39,290,386	\$0	

No. 00296174 - June 4, 2013



ROGUE COMMUNITY COLLEGE
LEGAL ADVERTISING
3345 REDWOOD HWY
GRANTS PASS

OR 97527

705240

Affidavit of Publication

State Of Oregon
County of Jackson

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

Notice of Budget Hearing, a printed copy of which is hereto annexed, was published in the entire issue of said newspaper for one successive and consecutive insertion in the following issues JUNE 4, 2013.
(HERE SET FORTH DATES OF ISSUES)

Subscribed and sworn to before me this 11 day of June, 2013

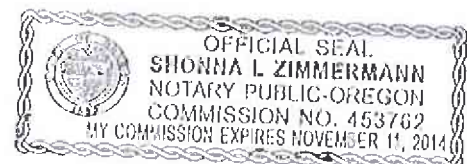
Shonna L Zimmermann
NOTARY PUBLIC FOR OREGON

My Commission expires 11 day of November, 2014

**Notice of
Budget Hearing**

Notice is hereby given that the Rogue Community College Board of Education will hold a public hearing on the 2013-14 Adopted Budget, June 18, 2013 at 4:00 p.m., at the Riverside Campus, Higher Education Center, Room 127/129 located at 101 S. Bartlett St., Medford, Oregon. The meeting is one at which public comment will be invited; any person may ask questions about and comment on the budget document at that time. The budget and form CC1 will be available for public inspection at the meeting and then beginning June 19, 2013 in the Office of Budget and Financial Services during the hours of 9 am to 4 pm Monday-Friday or electronically at http://www.roguecc.edu/budget/2013_14/Adopted/. The budget was prepared on a basis of accounting consistent with the basis of accounting used during the preceding year.

June 4, 2013



Adopt 2013/14 Budget

Recommendation of the President: That the Rogue Community College (RCC) Board of Education (Board) approve Resolution B109-12/13 to adopt the 2013/2014 Budget, make applicable appropriations, and levy all taxes as required by said budget.

Background Information: In accordance with ORS 294.453, a public hearing was held at 4:00 p.m. on June 18, 2013 at the RCC/Southern Oregon University (SOU) Higher Education Center, Rooms 127 and 129, 101 S. Bartlett St., Medford, Oregon, to receive public testimony on said budget. That testimony being considered, a formal action of the Board must take place to adopt the budget, set appropriations, to determine, make and declare the ad valorem tax levy for each fund, and to categorize the levy as provided in ORS 310.060.

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

Resolved, that the Board of Education of Rogue Community College District hereby approve Resolution No. B109-12/13 to adopt the budget for 2013/2014 in the total amount of \$113,604,545, and file it in the office of the Deputy Clerk; and be it

Resolved, that the Board hereby imposes the taxes provided for in the adopted budget at the permanent tax rate of \$0.5128 per \$1,000 of assessed value for operations for Jackson and Josephine Counties and the amount of \$1,904,595 for the Jackson County levy for payment of bonded debt; and that these taxes are hereby imposed for tax year 2013/2014 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		\$1,904,595

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

Resolved, that the amounts for the fiscal year beginning July 1, 2013, and for the purposes shown below, are hereby appropriated as follows:

GENERAL FUND

Instruction	\$ 15,446,755
Instructional Support	3,277,532
Student Services	5,296,571
Community Services	181,848
College Support Services	6,629,658
Plant Operations and Maintenance	2,944,296
Transfers Out	1,162,008
Contingencies	1,850,783
TOTAL GENERAL FUND	\$ 36,789,451

CAPITAL IMPROVEMENT FUND - MAINTENANCE

Plant Operations and Maintenance	\$ 1,172,019
Facilities Acquisition & Construction	800,000
Contingencies	716,267
TOTAL CAPITAL IMPROVEMENT FUND - MAINTENANCE	\$ 2,688,286

CAPITAL IMPROVEMENT FUND – COPS & BONDS

Facilities Acquisition & Construction	\$ 257,221
TOTAL CAPITAL IMPROVEMENT FUND – COPS & BONDS	\$ 257,221

CAPITAL IMPROVEMENT FUND – STATE FUNDS

Facilities Acquisition & Construction	\$ 3,025,000
TOTAL CAPITAL IMPROVEMENT FUND – STATE FUNDS	\$ 3,025,000

DEBT SERVICE FUND - OTHER

College Support Services	\$ 1,608,486
Contingencies	34,240
TOTAL DEBT SERVICE FUND	\$ 1,642,726

DEBT SERVICE FUND – GENERAL OBLIGATION BONDS

College Support Services	\$ 1,850,525
TOTAL DEBT SERVICE FUND	\$ 1,850,525

COLLEGE SERVICES FUND

College Support Services	\$ 308,000
Plant Operations and Maintenance	148,830
Transfers Out	1,886,795
Contingencies	281,207
TOTAL COLLEGE SERVICES FUND	\$ 2,624,832

CONTRACT AND GRANT FUND

Instruction	\$ 1,924,846
Instructional Support	1,679,325
Student Services	948,233
Community Services	50,000
College Support Services	50,000
Plant Operations and Maintenance	50,000
Facilities Acquisition & Construction	10,000
Contingencies	130,111
TOTAL CONTRACT AND GRANT FUND	\$ 4,842,515

FINANCIAL AID FUND

Financial Aid	\$37,806,075
Transfers Out	35,000
TOTAL FINANCIAL AID FUND	\$37,841,075

HIGHER EDUCATION CENTER FUND

Instructional Support	\$ 20,316
College Support Services	174,180
Plant Operations and Maintenance	539,600
Facilities Acquisition & Construction	1,000
Contingencies	104,039
TOTAL HIGHER EDUCATION CENTER FUND	\$ 839,135

INTRA-COLLEGE FUND

Instructional Support	\$ 128,466
Student Services	223,500
College Support Services	145,337
Transfers Out	10,892
Contingencies	1,700
TOTAL INTRA-COLLEGE FUND	\$ 509,895

PERS FUND

College Support Services	\$ 75,000
Transfers Out	1,444,702
TOTAL PERS FUND	\$ 1,519,702

SELF-SUPPORT FUND

Instruction	\$1,582,708
Instructional Support	813,751
Student Services	17,000
TOTAL SELF-SUPPORT FUND	\$2,413,459

STABILITY RESERVE FUND

	\$ 0
TOTAL STABILITY RESERVE FUND	\$ 0

TECHNOLOGY AND EQUIPMENT FUND

Instruction	\$ 59,661
Instructional Support	763,178
Student Services	124,500
College Support Services	607,518
Plant Operations and Maintenance	31,213
Contingencies	585,048
TOTAL TECHNOLOGY AND EQUIPMENT FUND	\$2,171,118

UNEMPLOYMENT FUND

College Support Services	\$ 249,994
TOTAL UNEMPLOYMENT FUND	\$ 249,994

AUXILIARY SERVICES FUND

Student Services	\$3,126,004
Transfers Out	485,000
Contingencies	887,807
TOTAL AUXILIARY SERVICES FUND	\$4,498,811

OTHER AUXILIARY SERVICES FUND

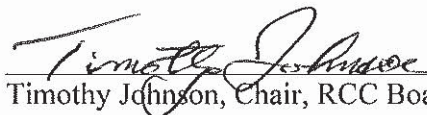
Student Services	\$ 43,837
Community Services	659,672
College Support Services	47,789
Plant Operations and Maintenance	64,308
Contingencies	489,564
TOTAL OTHER AUXILIARY SERVICES FUND	\$ 1,305,170

SUMMARY OF ALL FUNDS

Total appropriation of all funds	\$105,068,915
Total unappropriated ending fund balance & reserves	8,535,630
TOTAL OF ALL FUNDS	\$113,604,545

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 2013/2014 Adopted Budget Resolution for Rogue Community College.

Board Action: Approved



Timothy Johnson, Chair, RCC Board of Education

Dated: June 18, 2013

Rogue Community College Achievement Compact for 2013-14

Outcome Measures	2011-12 Actual		2012-13 Projected		2013-14 Target	
Are students completing their courses of study and earning certificates and degrees?						
Number of students completing:	All	Underrepresented	All	Underrepresented	All	Underrepresented
Adult HS diplomas/GEDs	461	N/A	485	N/A	435	n/a
Certificates/Oregon Transfer Modules	611	334	565	341	593	358
Associate degrees	525	286	485	287	509	302
Transfers to four-year institutions	1,703	585	1575	560	1654	589
Programs of study (under development)						
Are students making progress at the college?						
Number (&/or % where indicated) of students:	All	Underrepresented	All	Underrepresented	All	Underrepresented
Enrolled Dev. Ed. Writing who complete (%)	75.40%	75.90%	77%	72.51%	80%	75%
Enrolled in Dev. Ed. Math who complete (%)	65.50%	64.50%	67%	61.34%	70%	64%
Who earn 15/30 college credits in the year (#)	4,122	2,990	3813	3224	4004	3385
	1,840	1,434	1702	1534	1787	1610
Who pass a national licensure exam (#/%)	90.90%	N/A	91%	N/A	92%	N/A
Are students making connections to and from the college?						
Number of students who:	All	Underrepresented	All	Underrepresented	All	Underrepresented
Are dual enrolled in Oregon high schools	2,171	241	2257	834	2550	988
Are dual enrolled in OUS	351	99	375	114	425	130
Who transfer to OUS	1,486	516	1350	521	1500	578
Employment (under development)						
Local Priorities (Optional for each district)						
Number and/or percentage of students who:	All	Underrepresented	All	Underrepresented	All	Underrepresented
N/A	N/A	N/A	N/A	N/A	N/A	N/A
What is the level of public investment in the district?						
	2011-12 Actual		2012-13 Projected		2013-14 Target	
State funds	5,967,177		5,343,963		6,943,447	
Local Property tax revenue	10,992,446		11,080,164		11,190,966	
Total state and local operating funds	16,959,623		16,424,127		18,134,413	

Community College Achievement Compact for 2013-14
For Underrepresented Students 2011-12


Outcome Measures Actual for 2011-12	African- American	Hispanic/ Latino	Native Amer. or Alaskan Native	Pacific Islander	Multi-Racial Multi-Ethnic	Economically Disadvantaged
Are students completing their courses of study and earning certificates and degrees?						
Number of students completing:						
Adult HS diplomas/GEDs	N/A	N/A	N/A	N/A	N/A	N/A
Certificates/Oregon Transfer Modules	*	45	10	*	7	307
Associate degrees	*	32	9	*	7	263
Transfers to four-year institutions	14	119	32	7	31	403
Programs of study (under development)						
Are students making progress at the college?						
Number (&/or % where indicated) of students:						
Enrolled Dev. Ed. Writing who complete (%)	66.70%	75.20%	69.20%	80.00%	58.60%	76.30%
Enrolled in Dev. Ed. Math who complete (%)	48.80%	61.20%	65.80%	55.00%	64.40%	64.60%
Who earn 15 college credits in the year (#)	45	431	95	25	100	2789
Who earn 30 college credits in the year (#)	19	186	29	7	46	1371
Who pass a national licensure exam (#/%)	N/A	N/A	N/A	N/A	N/A	N/A
Are students making connections to and from the college?						
Number of students who:						
Are dual enrolled in Oregon high schools	7	158	19	11	44	0
Are dual enrolled in OUS	*	36	7	*	*	64
Who transfer to OUS	12	105	28	*	25	403
Employment (under development)						
Local Priorities (Optional for each district)						
Number and/or percentage of students who:						

Community College Achievement Compact for 2013-14
For Underrepresented Students 2012-13

Outcome Measures Actual for 2011-12	African- American	Hispanic/ Latino	Native Amer. or Alaskan Native	Pacific Islander	Multi-Racial Multi-Ethnic	Economically Disadvantaged
Are students completing their courses of study and earning certificates and degrees?						
Number of students completing:						
Adult HS diplomas/GEDs	N/A	N/A	N/A	N/A	N/A	N/A
Certificates/Oregon Transfer Modules	*	42	9	*	6	284
Associate degrees	*	30	8	*	6	243
Transfers to four-year institutions	13	110	30	6	29	373
Programs of study (under development)						
Are students making progress at the college?						
Number (&/or % where indicated) of students:						
Enrolled Dev. Ed. Writing who complete (%)	68.12%	76.80%	70.67%	81.7%	59.84%	77.92%
Enrolled in Dev. Ed. Math who complete (%)	49.92%	62.60%	67.31%	56.26%	65.87%	66.08%
Who earn 15 college credits in the year (#)	42	399	88	23	93	2580
Who earn 30 college credits in the year (#)	18	172	27	6	43	1268
Who pass a national licensure exam (#/%)	N/A	N/A	N/A	N/A	N/A	N/A
Are students making connections to and from the college?						
Number of students who:						
Are dual enrolled in Oregon high schools	7	169	20	12	47	578
Are dual enrolled in OUS	*	38	7	*	*	68
Who transfer to OUS	11	95	25	*	23	366
Employment (under development)						
Local Priorities (Optional for each district)						
Number and/or percentage of students who:						

Community College Achievement Compact for 2013-14
For Underrepresented Students 2013-14

Outcome Measures Actual for 2011-12	African-American	Hispanic/Latino	Native Amer. or Alaskan Native	Pacific Islander	Multi-Racial Multi-Ethnic	Economically Disadvantaged
Are students completing their courses of study and earning certificates and degrees?						
Number of students completing:						
Adult HS diplomas/GEDs	N/A	N/A	N/A	N/A	N/A	N/A
Certificates/Oregon Transfer Modules	*	44	10	*	7	298
Associate degrees	*	31	9	*	7	255
Transfers to four-year institutions	14	116	31	7	30	391
Programs of study (under development)						
Are students making progress at the college?						
Number (&/or % where indicated) of students:						
Enrolled Dev. Ed. Writing who complete (%)	70.77%	79.79%	73.42%	84.88%	62.18%	80.95%
Enrolled in Dev. Ed. Math who complete (%)	52.15%	65.40%	70.32%	58.78%	68.82%	69.04%
Who earn 15 college credits in the year (#)	44	419	92	24	97	2709
Who earn 30 college credits in the year (#)	18	181	28	7	45	1332
Who pass a national licensure exam (#/%)	N/A	N/A	N/A	N/A	N/A	N/A
Are students making connections to and from the college?						
Number of students who:						
Are dual enrolled in Oregon high schools	8	191	23	13	53	699
Are dual enrolled in OUS	*	44	8	*	*	77
Who transfer to OUS	12	106	28	*	25	407
Employment (under development)						
Local Priorities (Optional for each district)						
Number and/or percentage of students who:						

Adopted June 18, 2013 

Timothy Johnson, Chair, RCC Board of Education

Community College Compacts: Definitions

Outcome Measures	Definitions
Completion	
Adult HS diplomas/GEDs	The total number of adult high school diplomas as reported to <i>OCCURS</i> for each community college added to the total number of GEDs awarded at each of the GED testing centers associated with the specific community college as reported to TOPSPRO.
Certificates/Oregon Transfer Modules	The total number of certificates and modules reported to the <i>Completions</i> data collection in <i>OCCURS</i> for each community college including: <ol style="list-style-type: none"> 1. Oregon Transfer Module 2. CTE certificates requiring less than a year of course work to more than 2 years of course work 3. Certificates associated with apprenticeships 4. Career Pathway Certificates of Completion
Associate degrees	The total number of associate degrees reported to the <i>Completions</i> data collection in <i>OCCURS</i> for each community college including: <ol style="list-style-type: none"> 1. Associate of Arts Oregon Transfer 2. Associate of General Studies 3. Associate of Science 4. Career and Technical Education Associate of Science 5. Career and Technical Education Associate of Applied Science 6. Associate of Applied Science: Apprentice
Transfers to four-year institutions	The total number of students who took courses for credit during the 2010-11 academic year at the associated community college and then took at least 1 course for credit as an undergraduate at any 4-year institution in the 2011-12 academic year as determined by the National Student Clearing House Database and OUS data match.
Programs of study	(Under development; to include personal and professional development courses.)
Progress	
Percentage of students enrolled Dev. Ed. Writing who complete and number enrolled in Dev. Ed. Math who complete	The total number of developmental writing or math courses each student passed (a grade of C or better) divided by the total number of developmental writing or math courses each student took during the 2011-12 academic year as reported directly to <i>OCCURS</i> .
Number of students who earn 15/30 college credits in the year	The total number of students who reached the 15 or 30 college-level credit threshold during the academic year was determined by counting all credits earned by a student during the 2011-12 academic year.
Who pass a national licensure exam	The total number of students passing a licensure exam divided by the total number taking a national licensure exam for each community college, as reported in <i>KPM #11: Licensing Certification Rates</i> for the Department of Community Colleges and Workforce Development.
Connections	

Are dual enrolled in Oregon high schools	The total number of students enrolled in dual credit programs, two-plus-two programs, advanced placement programs and International Baccalaureate programs during the 2011-12 academic year.
Are dual enrolled in OUS	The total number of students was determined as a count of students reported by the associated community college in OCCURS as being "Dual Enrolled".
Who transfer to OUS	The total number of students who took courses during the 2010-11 academic year at the associated community college and then took at least 1 course for credit as an undergraduate at an OUS institution in the 2011-12 academic year. Calculations were completed on match data with the Oregon University System's database.
Employment (under development)	(Not required in 2013-14)
Local Priorities	To be determined by each district. For each such local priority, provide a description that includes a research-based rationale for its use and what is to be accomplished with the use of such outcome measure.
Underrepresented student population	<p>The aggregate number of students in the following groups identified as disadvantaged students on page 1 of the compact and disaggregated for each of these groups* for each of the three years on pages 2-4 of the compact:</p> <ol style="list-style-type: none"> 1. African American students; 2. Hispanic/Latino students; 3. Native American or Alaska native students; 4. Pacific Islander students; 5. Multi-racial or multi-ethnic students; and, 6. Economically disadvantaged students based on receipt of Pell Grant. <p>Racial and ethnicity sub-populations are determined by the race or ethnicity submitted to the student file in OCCURS for each community college. Pell recipient status is determined by submissions by each community college to OCCURS. A student is considered a Pell Grant recipient for the entire year if he/she received a Pell Grant for at least one academic term during the 2010-11 school year.</p> <p>*In accordance with federal regulations, cell sizes fewer than six are suppressed</p>