



## 2017/2018 Adopted Budget

The budget report is also available at:

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



ROGUE COMMUNITY COLLEGE  
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2017/18 ADOPTED BUDGET

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## Budget Message

April 2017

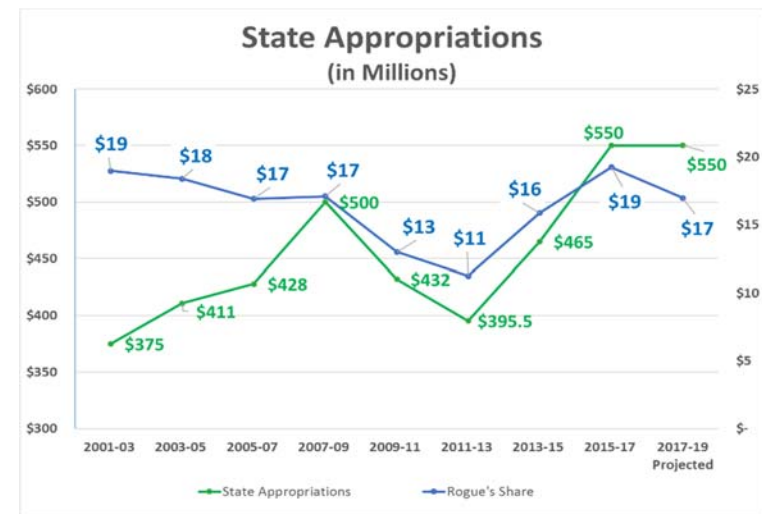
As required by Oregon State Budget Law, the Oregon Community College Accounting Manual, and other applicable policies, we hereby present to the Rogue Community College Budget Committee and the Board of Education a balanced budget for the 2017/18 fiscal year. As with budgets in the past, the 2017/18 budget has been prepared on a modified accrual basis of accounting (revenues reported when earned; expenditures reported when the liability is incurred; taxes accounted for on a cash basis). The result is that carryovers of financial obligations from year-to-year are precluded and projections of anticipated revenues are not inflated.

The budget is a quantitative expression of the mission of Rogue Community College to provide the highest quality education possible while maintaining costs at a reasonable level. It addresses both the current economic realities and needs of the institution. The greatest challenge affecting the College's fiscal sustainability is year-over-year enrollment declines.

## Economic Environment

When preparing the upcoming year's budget, revenue and expenditure forecasts are prepared within the context of the current economic conditions. According to the Oregon Office of Economic Analysis in its March 2017 forecast, the current outlook for Oregon remains positive. The economy is expected to continue to improve. Even with this improvement, sharp recent declines in equity prices and corporate profits have led to a reduction of Oregon State's revenue forecast. Oregon relies heavily on personal income tax collections tied to realizations of capital gains and taxable dividends. This translates into budget problems for the 2017-19 biennium.

Regionally, the Rogue Valley's economic outlook is positive. Nearly all jobs lost during the Great Recession have been regained, reducing the unemployment levels



to an historic low. With the increase in job availability, many students are drawn away from their studies and reenter the workforce full time. This has a negative impact on the College's overall FTE, decreasing tuition and fee revenue, and the College's portion of the Community College Support Fund (CCSF).

The Governor's budget, released on December 1, 2016, provides community colleges \$550 million for the 2017-19 biennium. This is the same funding level community colleges received in the 2015-2017 biennium. The Governor's budget reflects the challenges Oregon faces in providing adequate funding for vital services while confronting a \$1.8 billion structural deficit. Although this information does not bode well for any of the colleges, it seems more daunting here at RCC. The College's portion of the funding for the next biennium will decrease \$2.3 million when compared to the current biennium.

### **Budget Development Process**

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

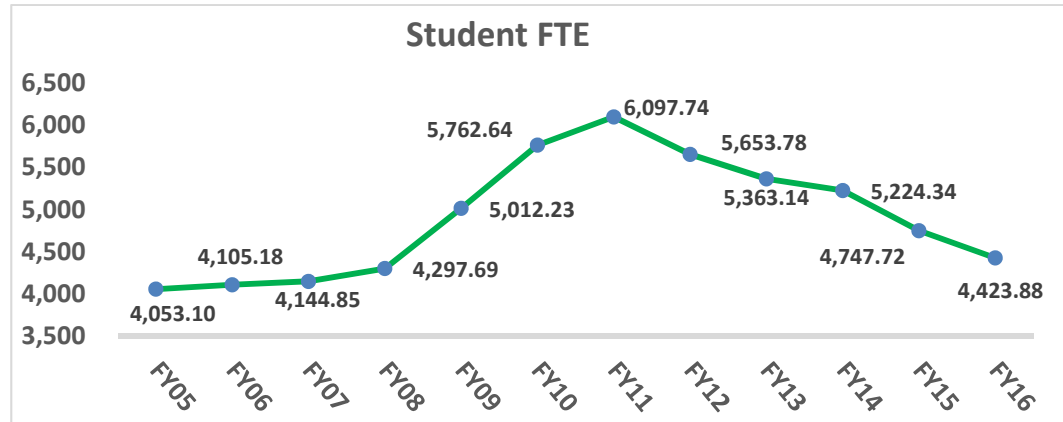
The College proactively manages its financial resources, adopting budgetary principles that address its core themes, strategic plan, revenue enhancements, and the impact of its current actions on its future financial health. Our focus throughout the budget development and planning process is to determine the optimal balance of revenue, expenditures, and program and service levels, while taking into account 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. This year, the College faced a \$5.3 million dollar shortfall in the second year, making it necessary for the College to make significant changes, affecting the 2017/18 budget.

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.

## 2017/18 Budget Assumptions

This budget is based upon a CCSF appropriation of \$550 million. The proposed budget assumes 3.25% of the overall CCSF, or \$8.6 million, will be allocated to the College. This is .25% less than the College's CCSF allocation in the previous year, equating to \$871,000. The significant decrease in allocation is due to the College's year-over-year enrollment declines since 2011.

Property taxes are projected to increase 3.25%, or \$414,000, over 2016/17 actuals.



Tuition is expected to decrease 2% in accordance with the anticipated enrollment decline. The Board of Education voted to increase tuition by \$5 per credit for 2017/18. The overall change projected is an increase to tuition of \$400,000, or 3%.

The beginning fund balance for 2017/18 is expected to be approximately \$3.1 million. An additional \$2.5 million of one-time reserve resources is being utilized to balance the general fund. The College does not currently have an ending fund balance or minimum reserve policy; however, an adequate amount of these resources is needed to provide cash for daily operations. Without adequate cash resources, the College would need to access costly short-term borrowing.

On the expenditure side, the College is making a series of reductions including reorganization and programmatic restructuring, resulting in a reduction of force, combining course sections, elimination of select courses, and furloughing programs.

The personnel services budget decreased \$227,000, or 1.07%, when compared to the 2016/17 adopted budget. This decrease is a combination of contractually stipulated salary increases, zero furlough days, as well as a reduction of 20 positions.

Other personnel costs have increased approximately \$95,000, or 1.02%, representing a reduction in force, an increase in PERS expense and the contractual increase to health insurance.

Materials and services have increased approximately \$321,000, or 5.8%, representing departmental expenditure reductions and projected needs.

Transfers out increased \$463,000, or 22%, representing the purchase of a new ERP system.

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

Cathy Kemper-Pelle  
President

Lisa Stanton  
Budget Officer/Chief Financial Officer



ROGUE COMMUNITY COLLEGE  
BUDGET TIMELINE  
FOR THE FISCAL YEAR 2017/18

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May 4, 2017	Publish notice of 5/16 and 5/25 budget hearings in the Mail Tribune, Daily Courier
May 16, 2017	Budget Committee 3pm (RWC) - hearing to receive budget message and proposed budget (part 1) – questions due to Business Office by 5/19
May 19, 2017	Budget Committee questions due to Business Office
May 25, 2017	Budget Committee 9:30am (TRC) – proposed budget (part 2), responses to questions, hearing to receive public comment and consider approval of budget
May 30, 2017	Publish notice of 6/6 budget hearing in the Mail Tribune, Daily Courier (if necessary)
June 6, 2017	Budget Committee to approve the budget (if necessary) If no Budget Committee on 6/6 Publish CC-1 and necessary Supplemental budget documents in the Daily Courier; publish notice of Adopted budget hearing in the Mail Tribune
June 12, 2017	If Budget Committee on 6/6 Publish CC-1 and necessary Supplemental budget documents in the Daily Courier; publish notice of Adopted budget hearing in the Mail Tribune
June 20, 2017	Board of Education meeting 4pm (TRC) – to adopt budget
June 22, 2017	Levy and signed resolution to Josephine and Jackson County assessors, due by 7/15

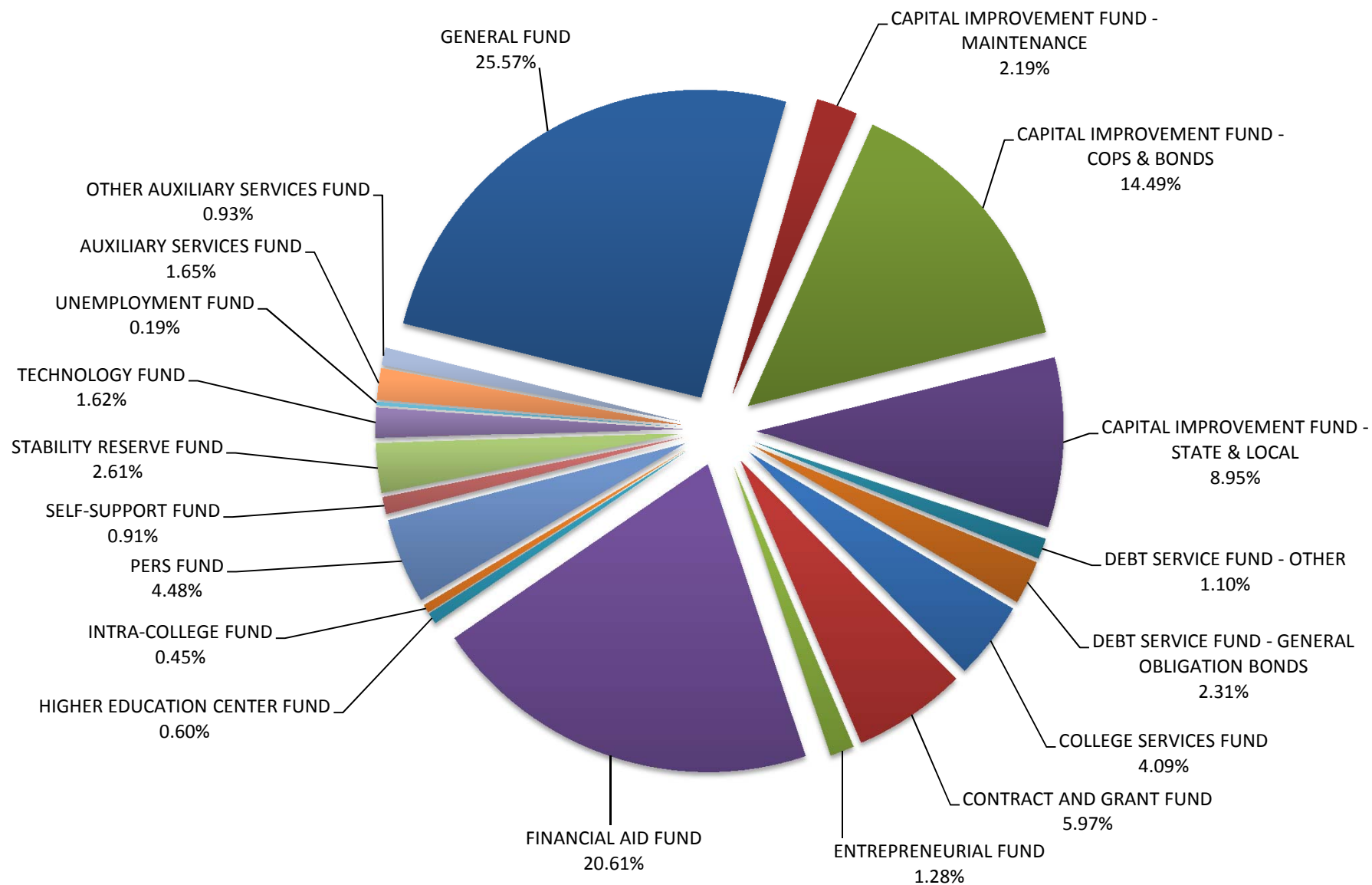
**ROGUE COMMUNITY COLLEGE**  
**ALL FUNDS**  
**SUMMARY OF RESOURCES AND REQUIREMENTS**  
**2017/18 ADOPTED BUDGET**

14/15 ACTUAL	15/16 ACTUAL	16/17 ADOPTED	16/17 CURRENT	DESCRIPTION	PROPOSED TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 38,992,394	\$ 39,676,532	\$ 39,626,961	\$ 39,626,961	GENERAL FUND	\$ 40,693,556	\$ 40,693,556	\$ 40,693,556
2,925,056	3,558,247	3,048,510	3,048,510	CAPITAL IMPROVEMENT FUND - MAINTENANCE	3,484,515	3,484,515	3,484,515
0	239,501	20,000,000	20,000,000	CAPITAL IMPROVEMENT FUND - COPS & BONDS	23,071,988	23,071,988	23,071,988
0	754,100	10,000,000	10,000,000	CAPITAL IMPROVEMENT FUND - STATE & LOCAL	14,247,100	14,247,100	14,247,100
1,559,620	1,620,833	1,682,865	1,682,865	DEBT SERVICE FUND - OTHER	1,745,488	1,745,488	1,745,488
2,169,574	2,210,192	3,981,281	3,981,281	DEBT SERVICE FUND - GENERAL OBLIG BONDS	3,685,444	3,685,444	3,685,444
4,540,588	4,427,315	4,782,254	4,782,254	COLLEGE SERVICES FUND	6,513,765	6,513,765	6,513,765
3,949,779	4,324,254	10,037,444	10,037,444	CONTRACT AND GRANT FUND	9,506,235	9,506,235	9,506,235
0	250,000	1,702,624	1,702,624	ENTREPRENEURIAL FUND	2,045,552	2,045,552	2,045,552
26,875,582	23,448,238	33,789,500	33,789,500	FINANCIAL AID FUND	32,810,304	32,810,304	32,810,304
505,312	506,485	894,422	894,422	HIGHER EDUCATION CENTER FUND	958,953	958,953	958,953
540,306	738,718	705,204	705,204	INTRA-COLLEGE FUND	711,202	711,202	711,202
7,013,412	7,266,294	7,485,324	7,485,324	PERS FUND	7,127,517	7,127,517	7,127,517
1,762,779	1,764,096	1,251,878	1,251,878	SELF-SUPPORT FUND	1,449,325	1,449,325	1,449,325
2,661,052	3,161,052	3,661,052	3,661,052	STABILITY RESERVE FUND	4,161,052	4,161,052	4,161,052
2,036,811	2,086,858	1,836,279	1,836,279	TECHNOLOGY AND EQUIPMENT FUND	2,583,386	2,583,386	2,583,386
622,269	266,483	236,033	236,033	UNEMPLOYMENT FUND	309,017	309,017	309,017
3,601,792	3,291,163	2,866,284	2,866,284	AUXILIARY SERVICES FUND	2,625,936	2,625,936	2,625,936
1,384,174	1,417,767	1,319,000	1,319,000	OTHER AUXILIARY SERVICES FUND	1,473,805	1,473,805	1,473,805
<u>\$ 101,140,500</u>	<u>\$ 101,008,128</u>	<u>\$ 148,906,915</u>	<u>\$ 148,906,915</u>	TOTAL RESOURCES	<u>\$ 159,204,140</u>	<u>\$ 159,204,140</u>	<u>\$ 159,204,140</u>

**ROGUE COMMUNITY COLLEGE**  
**ALL FUNDS**  
**SUMMARY OF RESOURCES AND REQUIREMENTS**  
**2017/18 ADOPTED BUDGET**

14/15 ACTUAL	15/16 ACTUAL	16/17 ADOPTED	16/17 CURRENT	DESCRIPTION	PROPOSED TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 34,286,027	\$ 34,800,078	\$ 39,626,961	\$ 39,626,961	GENERAL FUND	\$ 40,693,556	\$ 40,693,556	\$ 40,693,556
377,773	1,039,248	3,048,510	3,048,510	CAPITAL IMPROVEMENT FUND - MAINTENANCE	3,484,515	3,484,515	3,484,515
0	239,501	20,000,000	20,000,000	CAPITAL IMPROVEMENT FUND - COPS & BONDS	23,071,988	23,071,988	23,071,988
0	504,100	10,000,000	10,000,000	CAPITAL IMPROVEMENT FUND - STATE & LOCAL	14,247,100	14,247,100	14,247,100
1,525,375	1,586,589	1,682,865	1,682,865	DEBT SERVICE FUND - OTHER	1,745,488	1,745,488	1,745,488
1,902,275	1,952,625	3,981,281	3,981,281	DEBT SERVICE FUND - GENERAL OBLIG BONDS	3,685,444	3,685,444	3,685,444
1,772,345	912,621	4,782,254	4,782,254	COLLEGE SERVICES FUND	6,513,765	6,513,765	6,513,765
3,362,886	3,678,175	10,037,444	10,037,444	CONTRACT AND GRANT FUND	9,506,235	9,506,235	9,506,235
0	175,000	1,702,624	1,702,624	ENTREPRENEURIAL FUND	2,045,552	2,045,552	2,045,552
26,875,582	23,448,238	33,789,500	33,789,500	FINANCIAL AID FUND	32,810,304	32,810,304	32,810,304
505,312	506,485	894,422	894,422	HIGHER EDUCATION CENTER FUND	958,953	958,953	958,953
300,500	504,324	705,204	705,204	INTRA-COLLEGE FUND	711,202	711,202	711,202
1,530,017	1,561,927	7,485,324	7,485,324	PERS FUND	7,127,517	7,127,517	7,127,517
1,632,599	1,536,787	1,251,878	1,251,878	SELF-SUPPORT FUND	1,449,325	1,449,325	1,449,325
0	0	3,661,052	3,661,052	STABILITY RESERVE FUND	4,161,052	4,161,052	4,161,052
1,338,770	1,488,356	1,836,279	1,836,279	TECHNOLOGY AND EQUIPMENT FUND	2,583,386	2,583,386	2,583,386
436,094	51,614	236,033	236,033	UNEMPLOYMENT FUND	309,017	309,017	309,017
2,698,895	2,519,370	2,866,284	2,866,284	AUXILIARY SERVICES FUND	2,625,936	2,625,936	2,625,936
683,288	832,244	1,319,000	1,319,000	OTHER AUXILIARY SERVICES FUND	1,473,805	1,473,805	1,473,805
<u>\$ 79,227,738</u>	<u>\$ 77,337,282</u>	<u>\$ 148,906,915</u>	<u>\$ 148,906,915</u>	TOTAL REQUIREMENTS	<u>\$ 159,204,140</u>	<u>\$ 159,204,140</u>	<u>\$ 159,204,140</u>
21,912,762	23,670,846	0	0	ENDING FUND BALANCE	0	0	0
<u>\$ 101,140,500</u>	<u>\$ 101,008,128</u>	<u>\$ 148,906,915</u>	<u>\$ 148,906,915</u>	TOTAL REQUIREMENTS (INCLUDING ENDING FUND BALANCE)	<u>\$ 159,204,140</u>	<u>\$ 159,204,140</u>	<u>\$ 159,204,140</u>

ROGUE COMMUNITY COLLEGE  
ALL FUNDS  
2017/18 ADOPTED BUDGET



## GENERAL FUND

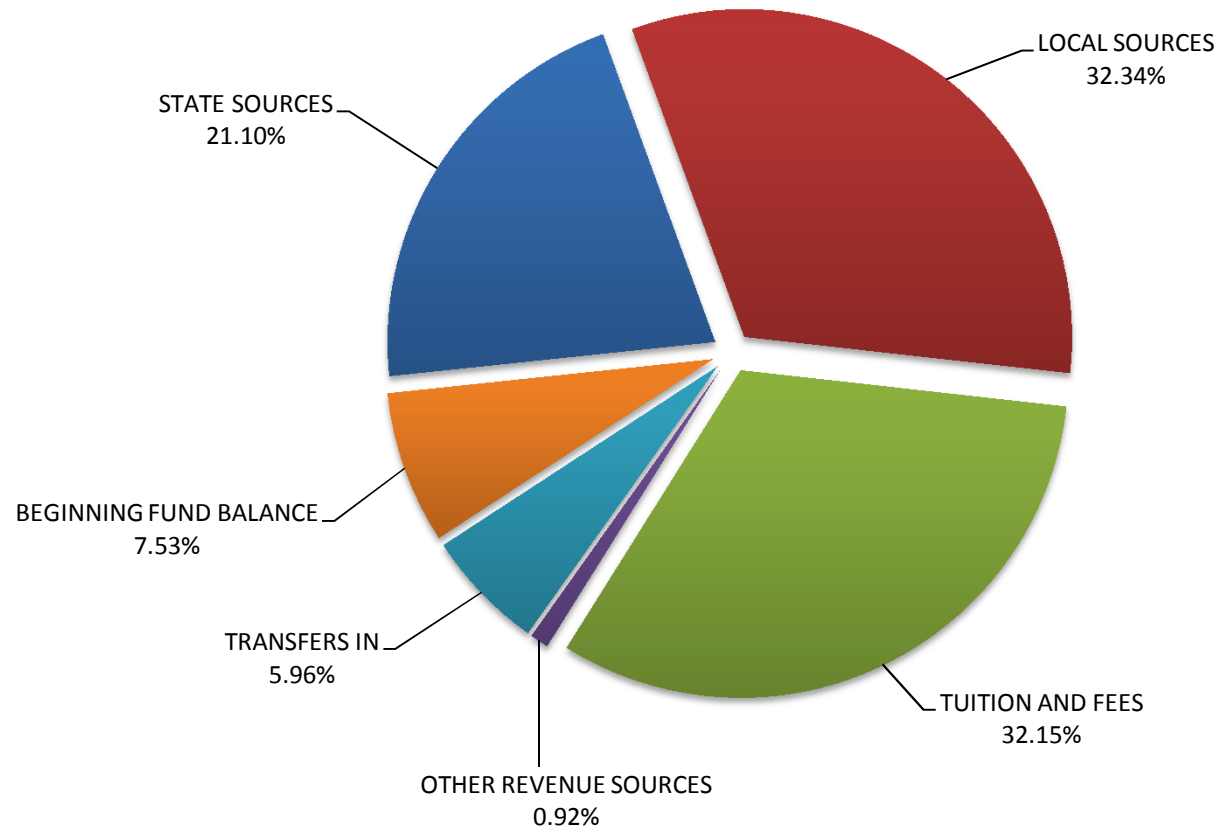
The General Fund covers general operations of the College and accounts for all financial resources and expenditures of the College, except for those required to be accounted for in another fund. The principal sources of revenue include tuition, property taxes, and state community college support.

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ROGUE COMMUNITY COLLEGE  
 GENERAL FUND  
 SUMMARY OF RESOURCES AND REQUIREMENTS  
 2017/18 ADOPTED BUDGET

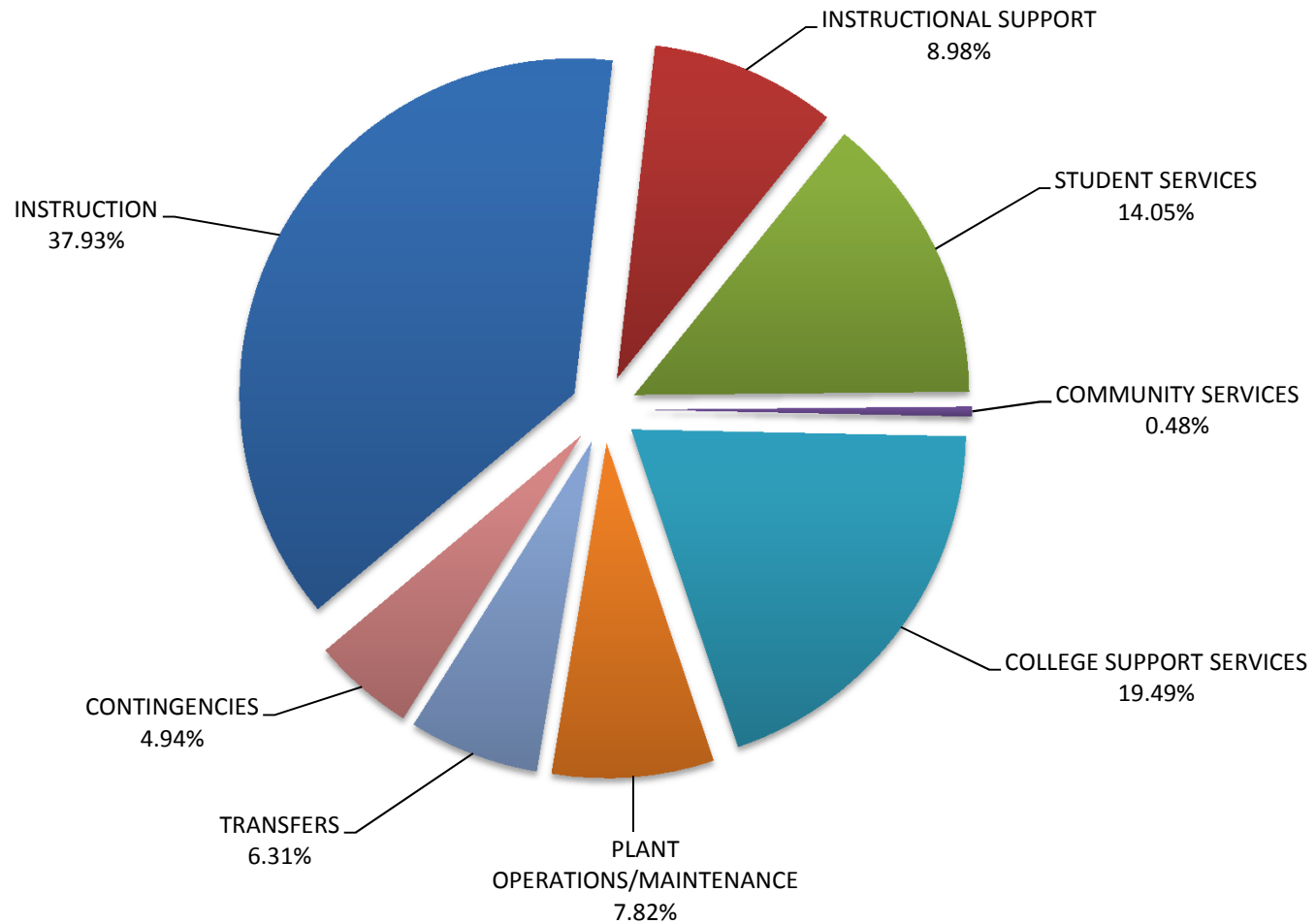
14/15 ACTUAL	15/16 ACTUAL	16/17 ADOPTED	16/17 CURRENT		PROPOSED TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 8,430,455	\$ 9,782,060	\$ 9,274,249	\$ 9,274,249	STATE SOURCES	\$ 8,585,736	\$ 8,585,736	\$ 8,585,736
11,966,978	12,444,576	12,772,720	12,752,720	LOCAL SOURCES	13,159,371	13,159,371	13,159,371
12,752,676	12,444,634	12,305,727	12,305,727	TUITION AND FEES	13,079,141	13,079,141	13,079,141
359,117	298,894	376,000	396,000	OTHER REVENUE SOURCES	376,000	376,000	376,000
1,196,204	0	560,044	560,044	TRANSFERS IN	2,427,322	2,427,322	2,427,322
4,286,962	4,706,366	4,338,221	4,338,221	BEGINNING FUND BALANCE	3,065,986	3,065,986	3,065,986
<u>\$ 38,992,394</u>	<u>\$ 39,676,532</u>	<u>\$ 39,626,961</u>	<u>\$ 39,626,961</u>	TOTAL RESOURCES	<u>\$ 40,693,556</u>	<u>\$ 40,693,556</u>	<u>\$ 40,693,556</u>
\$ 15,273,004	\$ 15,086,469	\$ 15,365,522	\$ 15,365,722	INSTRUCTION	\$ 15,267,129	\$ 15,432,376	\$ 15,432,376
3,465,318	3,844,427	4,056,295	4,059,295	INSTRUCTIONAL SUPPORT	3,819,759	3,654,710	3,654,710
4,958,475	5,014,623	5,760,801	5,716,140	STUDENT SERVICES	5,640,087	5,717,248	5,717,248
209,378	201,509	266,740	266,740	COMMUNITY SERVICES	195,403	195,403	195,403
6,444,746	6,500,992	7,357,371	7,508,853	COLLEGE SUPPORT SERVICES	8,006,958	7,932,864	7,932,864
2,598,690	2,484,647	3,116,060	3,047,039	PLANT OPERATIONS AND MAINTENANCE	3,182,805	3,182,805	3,182,805
1,336,413	1,667,409	2,104,340	3,104,340	TRANSFERS OUT	2,567,380	2,567,380	2,567,380
0	0	1,599,832	558,832	CONTINGENCY	2,014,035	2,010,770	2,010,770
<u>\$ 34,286,027</u>	<u>\$ 34,800,077</u>	<u>\$ 39,626,961</u>	<u>\$ 39,626,961</u>	TOTAL REQUIREMENTS	<u>\$ 40,693,556</u>	<u>\$ 40,693,556</u>	<u>\$ 40,693,556</u>

ROGUE COMMUNITY COLLEGE  
GENERAL FUND REVENUE  
2017/18 ADOPTED BUDGET





ROGUE COMMUNITY COLLEGE  
GENERAL FUND EXPENDITURES BY FUNCTION  
2017/18 ADOPTED BUDGET



**ROGUE COMMUNITY COLLEGE**  
**GENERAL FUND**  
**REQUIREMENTS BY EXPENDITURE CATEGORY**  
**2017/18 ADOPTED BUDGET**

	<b>ADOPTED TOTAL</b>	<b>PERSONNEL SERVICES</b>	<b>MATERIALS &amp; SERVICES</b>	<b>CAPITAL OUTLAY</b>	<b>TRANSFERS OUT</b>	<b>CONTINGENCY</b>
<b>INSTRUCTION</b>						
ACADEMIC SUCCESS	\$ 158,272	\$ 147,070	\$ 11,202	\$ 0	\$ 0	0
ADULT BASIC SKILLS	828,004	797,894	30,110	0	0	0
ART	136,445	129,645	6,800	0	0	0
AUTOMOTIVE TECHNOLOGY	348,196	300,190	48,006	0	0	0
BUSINESS AND OFFICE TECHNOLOGY	589,892	586,140	3,752	0	0	0
COMPUTER SCIENCE	494,385	484,784	9,601	0	0	0
COOPERATIVE WORK EXPERIENCE	3,341	0	3,341	0	0	0
CRIMINAL JUSTICE	106,497	100,036	6,461	0	0	0
DIESEL TECHNOLOGY	298,691	261,578	37,113	0	0	0
DISTRICT	27,040	0	27,040	0	0	0
EARLY CHILDHOOD EDUCATION	225,340	222,662	2,678	0	0	0
EDUCATIONAL PARTNERSHIPS	4,205	0	4,205	0	0	0
ELECTRONICS	318,074	310,052	7,387	635	0	0
EMS	282,957	243,386	39,571	0	0	0
FIRE SCIENCE	36,140	0	36,140	0	0	0
FOREIGN LANGUAGE	1,384	0	1,384	0	0	0
HPER	127,839	115,884	11,955	0	0	0
HUMANITIES	881,576	872,841	8,735	0	0	0
INSTRUCTIONAL SERVICES ADMINISTRATION	336,235	336,235	0	0	0	0
MANUFACTURING ENGINEERING TECHNOLOGY	119,693	106,096	12,647	950	0	0
MASSAGE	129,792	127,258	2,534	0	0	0
MATH	796,975	790,616	6,359	0	0	0
MUSIC	2,833	0	2,833	0	0	0
MUSIC ENSEMBLES	5,179	3,946	1,233	0	0	0
NURSING	695,261	677,556	17,705	0	0	0
PART-TIME FACULTY-INSTRUCTIONAL SERVICES	5,645,825	5,645,825	0	0	0	0
PRACTICAL NURSING	213,588	209,972	3,616	0	0	0
ROLEA	916	0	916	0	0	0
SCIENCE	1,088,072	1,022,175	65,897	0	0	0
SMALL BUSINESS DEVELOPMENT CENTER	124,801	110,659	11,579	2,563	0	0
SOCIAL SCIENCE	567,848	562,556	5,292	0	0	0

**ROGUE COMMUNITY COLLEGE**  
**GENERAL FUND**  
**REQUIREMENTS BY EXPENDITURE CATEGORY**  
**2017/18 ADOPTED BUDGET**

	<b>ADOPTED TOTAL</b>	<b>PERSONNEL SERVICES</b>	<b>MATERIALS &amp; SERVICES</b>	<b>CAPITAL OUTLAY</b>	<b>TRANSFERS OUT</b>	<b>CONTINGENCY</b>
<b>INSTRUCTION</b>						
STUDENT EMPLOYMENT SERVICES	\$ 512,576	\$ 512,576	\$ 0	\$ 0	\$ 0	\$ 0
TRC LEARNING & RESOURCE CENTER	48,544	48,544	0	0	0	0
WELDING	275,960	230,572	45,388	0	0	0
<b>TOTAL INSTRUCTION</b>	<b>\$ 15,432,376</b>	<b>\$ 14,956,748</b>	<b>\$ 471,480</b>	<b>\$ 4,148</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>INSTRUCTIONAL SUPPORT</b>						
CURRICULUM & SCHEDULING	\$ 155,788	\$ 142,576	\$ 13,212	\$ 0	\$ 0	\$ 0
DISTRICT	15,000	0	15,000	0	0	0
EDUCATIONAL PARTNERSHIPS	247,074	233,433	13,641	0	0	0
FACULTY SENATE	2,061	0	2,061	0	0	0
IN-SERVICE	10,000	0	10,000	0	0	0
INSTRUCTIONAL DESIGN AND ASSESSMENT	143,403	135,400	5,213	2,790	0	0
INSTRUCTIONAL DEVELOPMENT	1,568	0	1,568	0	0	0
INSTRUCTIONAL MEDIA	503,493	428,569	66,665	8,259	0	0
INSTRUCTIONAL SERVICES ADMINISTRATION	1,581,250	1,522,687	58,563	0	0	0
LIBRARY	869,066	744,674	102,184	22,208	0	0
PART-TIME FACULTY-INSTRUCTIONAL SERVICES	123,866	123,866	0	0	0	0
PROGRAM DEVELOPMENT	2,141	0	2,141	0	0	0
<b>TOTAL INSTRUCTIONAL SUPPORT</b>	<b>\$ 3,654,710</b>	<b>\$ 3,331,205</b>	<b>\$ 290,248</b>	<b>\$ 33,257</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>STUDENT SERVICES</b>						
CAREER SERVICES	\$ 93,850	\$ 72,811	\$ 21,039	\$ 0	\$ 0	\$ 0
COUNSELING	1,179,902	1,127,394	52,508	0	0	0
DISABILITY SERVICES	418,903	325,846	93,057	0	0	0
DISTRICT	231,030	0	231,030	0	0	0
ENROLLMENT SERVICES	963,212	925,417	37,795	0	0	0
FINANCIAL AID	618,975	599,536	19,439	0	0	0
HUMAN DEVELOPMENT	3,259	0	3,259	0	0	0
ID CARD MACHINES	2,833	0	2,833	0	0	0

**ROGUE COMMUNITY COLLEGE**  
**GENERAL FUND**  
**REQUIREMENTS BY EXPENDITURE CATEGORY**  
**2017/18 ADOPTED BUDGET**

	<b>ADOPTED TOTAL</b>	<b>PERSONNEL SERVICES</b>	<b>MATERIALS &amp; SERVICES</b>	<b>CAPITAL OUTLAY</b>	<b>TRANSFERS OUT</b>	<b>CONTINGENCY</b>
<b>STUDENT SERVICES</b>						
INSTITUTIONAL PUBLICATIONS	\$ 95,000	\$ 0	\$ 95,000	\$ 0	\$ 0	\$ 0
LATINO PROGRAMS	10,120	0	10,120	0	0	0
OFFICE OF DIVERSITY	10,702	0	10,702	0	0	0
PART-TIME FACULTY-STUDENT SERVICES	365,093	365,093	0	0	0	0
RECRUITMENT	265,709	233,775	31,934	0	0	0
STUDENT LIFE	78,502	67,951	10,551	0	0	0
STUDENT SERVICES ADMINISTRATION	813,777	765,619	48,158	0	0	0
STUDENT SUPPORT	5,657	0	5,657	0	0	0
TRIO - ED OPP CTR	77,738	77,738	0	0	0	0
TRIO - STUDENT SUPP SVC	72,119	58,732	13,387	0	0	0
TRIO - STUDENT SUPP SVC RVC	66,068	57,519	8,549	0	0	0
TRIO - TALENT SEARCH	75,539	75,539	0	0	0	0
TRIO - VETERANS UPWARD BOUND	63,295	63,295	0	0	0	0
VETERAN'S ADVISING	205,965	198,957	7,008	0	0	0
<b>TOTAL STUDENT SERVICES</b>	<b>\$ 5,717,248</b>	<b>\$ 5,015,222</b>	<b>\$ 702,026</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>COMMUNITY SERVICES</b>						
ART	\$ 4,793	\$ 0	\$ 4,793	\$ 0	\$ 0	\$ 0
TESTING CENTER	190,610	184,033	6,577	0	0	0
<b>TOTAL COMMUNITY SERVICES</b>	<b>\$ 195,403</b>	<b>\$ 184,033</b>	<b>\$ 11,370</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>COLLEGE SUPPORT SERVICES</b>						
ACCREDITATION	\$ 47,561	\$ 12,561	\$ 35,000	\$ 0	\$ 0	\$ 0
BOARD OF EDUCATION	229,467	211,731	17,736	0	0	0
BUDGET AND FINANCIAL SERVICES	685,642	651,630	34,012	0	0	0
CAMPUS SECURITY	79,897	76,350	3,547	0	0	0
COLLEGE SERVICES ADMINISTRATION	224,224	202,843	21,381	0	0	0
COMMUNICATIONS	123,450	102,753	20,697	0	0	0
COMMUNITY ENGAGEMENT	50,000	0	50,000	0	0	0

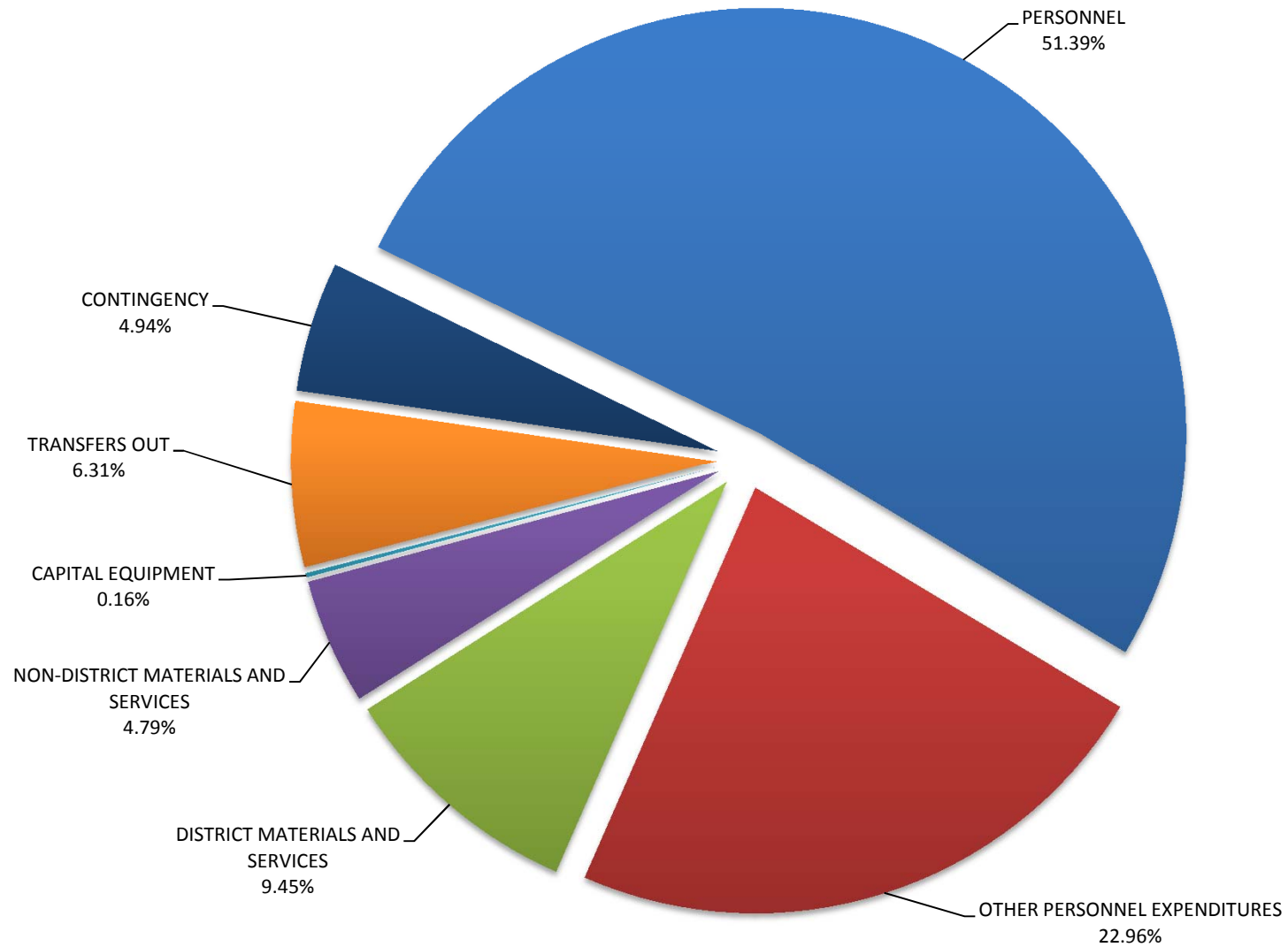
**ROGUE COMMUNITY COLLEGE**  
**GENERAL FUND**  
**REQUIREMENTS BY EXPENDITURE CATEGORY**  
**2017/18 ADOPTED BUDGET**

	<b>ADOPTED TOTAL</b>	<b>PERSONNEL SERVICES</b>	<b>MATERIALS &amp; SERVICES</b>	<b>CAPITAL OUTLAY</b>	<b>TRANSFERS OUT</b>	<b>CONTINGENCY</b>
<b>COLLEGE SUPPORT SERVICES</b>						
CONTRACTS & PROCUREMENT	\$ 261,484	\$ 256,845	\$ 4,639	\$ 0	\$ 0	\$ 0
DISTRICT	2,311,244	95,229	2,216,015	0	0	0
ERGONOMIC CORRECTIONS	15,000	0	15,000	0	0	0
FOUNDATION	124,571	124,571	0	0	0	0
HUMAN RESOURCES	594,133	553,018	41,115	0	0	0
I/T ELECTRONIC SECURITY SYSTEMS	107,885	71,273	36,551	61	0	0
I/T-NETWORK SERVICES	579,261	496,440	66,341	16,480	0	0
I/T-PROGRAMMING SERVICES	421,543	406,075	15,468	0	0	0
I/T-USER SERVICES	274,101	264,944	9,157	0	0	0
INSTITUTIONAL RESEARCH	148,435	148,435	0	0	0	0
MAILROOM	133,592	118,429	15,163	0	0	0
MARKETING	593,437	477,849	115,588	0	0	0
PART-TIME FACULTY-COLLEGE SERVICES	153,447	153,447	0	0	0	0
PAYROLL	219,425	210,924	8,501	0	0	0
PRESIDENT'S OFFICE	527,025	422,533	104,492	0	0	0
TITLE IX	28,040	0	28,040	0	0	0
<b>TOTAL COLLEGE SUPPORT SERVICES</b>	<b>\$ 7,932,864</b>	<b>\$ 5,057,880</b>	<b>\$ 2,858,443</b>	<b>\$ 16,541</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>PLANT OPERATIONS AND MAINTENANCE</b>						
CAPITAL PROJECTS ADMINISTRATION	\$ 12,459	\$ 11,109	\$ 1,350	\$ 0	\$ 0	\$ 0
DISTRICT	1,152,706	0	1,152,706	0	0	0
FACILITIES & OPERATIONS	2,015,443	1,699,356	305,754	10,333	0	0
SAFETY COMMITTEE	2,197	0	2,197	0	0	0
<b>TOTAL PLANT OPERATIONS AND MAINTENANCE</b>	<b>\$ 3,182,805</b>	<b>\$ 1,710,465</b>	<b>\$ 1,462,007</b>	<b>\$ 10,333</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>TRANSFERS OUT</b>						
TRANSFERS OUT - ENTREPRENEURIAL FUND	\$ 250,000	\$ 0	\$ 0	\$ 0	\$ 250,000	\$ 0
TRANSFERS OUT - HIGHER EDUCATION CENTER	523,538	0	0	0	523,538	0
TRANSFERS OUT - INTRA-COLLEGE FUND	139,492	0	0	0	139,492	0

ROGUE COMMUNITY COLLEGE  
 GENERAL FUND  
 REQUIREMENTS BY EXPENDITURE CATEGORY  
 2017/18 ADOPTED BUDGET

	ADOPTED TOTAL	PERSONNEL SERVICES	MATERIALS & SERVICES	CAPITAL OUTLAY	TRANSFERS OUT	CONTINGENCY
<b>TRANSFERS OUT</b>						
TRANSFERS OUT - OTHER AUX SERVICES FUND	\$ 94,927	\$ 0	\$ 0	\$ 0	\$ 94,927	\$ 0
TRANSFERS OUT - SELF SUPPORT FUND	272,935	0	0	0	272,935	0
TRANSFERS OUT - STABILITY RESERVE FUND	500,000	0	0	0	500,000	0
TRANSFERS OUT - TECHNOLOGY FUND	786,488	0	0	0	786,488	0
<b>TOTAL TRANSFERS OUT</b>	<b>\$ 2,567,380</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 2,567,380</b>	<b>\$ 0</b>
<b>CONTINGENCY</b>						
CONTINGENCY	\$ 2,010,770	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,010,770
<b>TOTAL CONTINGENCY</b>	<b>\$ 2,010,770</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 2,010,770</b>
<b>TOTAL GENERAL FUND</b>	<b>\$ 40,693,556</b>	<b>\$ 30,255,553</b>	<b>\$ 5,795,574</b>	<b>\$ 64,279</b>	<b>\$ 2,567,380</b>	<b>\$ 2,010,770</b>

ROGUE COMMUNITY COLLEGE  
GENERAL FUND EXPENDITURES BY CATEGORY  
2017/18 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 from the College Services Fund, bond levy proceeds and investment earnings.

## CAPITAL IMPROVEMENT FUND - MAINTENANCE

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

ROGUE COMMUNITY COLLEGE  
 CAPITAL IMPROVEMENT FUND - MAINTENANCE  
 SUMMARY OF RESOURCES AND REQUIREMENTS  
 2017/18 ADOPTED BUDGET

14/15 ACTUAL	15/16 ACTUAL	16/17 ADOPTED	16/17 CURRENT		PROPOSED TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 43,456	\$ 27,000	\$ 8,000	\$ 8,000	OTHER REVENUE SOURCES	\$ 15,000	\$ 15,000	\$ 15,000
698,812	983,963	701,635	701,635	TRANSFERS IN	725,944	725,944	725,944
2,182,787	2,547,282	2,338,875	2,338,875	BEGINNING FUND BALANCE	2,743,571	2,743,571	2,743,571
<u>\$ 2,925,055</u>	<u>\$ 3,558,247</u>	<u>\$ 3,048,510</u>	<u>\$ 3,048,510</u>	TOTAL RESOURCES	<u>\$ 3,484,515</u>	<u>\$ 3,484,515</u>	<u>\$ 3,484,515</u>
\$ 377,772	\$ 1,029,010	\$ 1,872,607	\$ 1,872,607	PLANT OPERATIONS AND MAINTENANCE	\$ 2,195,224	\$ 2,195,224	\$ 2,195,224
0	10,237	989,621	989,621	FACILITIES ACQUISITION & CONSTRUCTION	1,078,290	1,078,290	1,078,290
0	0	186,282	186,282	CONTINGENCY	211,001	211,001	211,001
<u>\$ 377,772</u>	<u>\$ 1,039,247</u>	<u>\$ 3,048,510</u>	<u>\$ 3,048,510</u>	TOTAL REQUIREMENTS	<u>\$ 3,484,515</u>	<u>\$ 3,484,515</u>	<u>\$ 3,484,515</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  
 2017/18 ADOPTED BUDGET

14/15 ACTUAL	15/16 ACTUAL	16/17 ADOPTED	16/17 CURRENT		PROPOSED TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 0	\$ 239,500	\$ 20,000,000	\$ 20,000,000	OTHER REVENUE SOURCES	\$ 0	\$ 0	\$ 0
0	0	0	0	BEGINNING FUND BALANCE	23,071,988	23,071,988	23,071,988
<u>\$ 0</u>	<u>\$ 239,500</u>	<u>\$ 20,000,000</u>	<u>\$ 20,000,000</u>	TOTAL RESOURCES	<u>\$ 23,071,988</u>	<u>\$ 23,071,988</u>	<u>\$ 23,071,988</u>
\$ 0	\$ 239,500	\$ 20,000,000	\$ 20,000,000	FACILITIES ACQUISITION & CONSTRUCTION	\$ 15,000,000	\$ 15,000,000	\$ 15,000,000
0	0	0	0	RESERVED FOR FUTURE EXPENDITURES	8,071,988	8,071,988	8,071,988
<u>\$ 0</u>	<u>\$ 239,500</u>	<u>\$ 20,000,000</u>	<u>\$ 20,000,000</u>	TOTAL REQUIREMENTS	<u>\$ 23,071,988</u>	<u>\$ 23,071,988</u>	<u>\$ 23,071,988</u>

## CAPITAL IMPROVEMENT FUND - STATE & LOCAL (Externally Restricted)

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

ROGUE COMMUNITY COLLEGE  
 CAPITAL IMPROVEMENT FUND - STATE & LOCAL  
 SUMMARY OF RESOURCES AND REQUIREMENTS  
 2017/18 ADOPTED BUDGET

14/15 ACTUAL	15/16 ACTUAL	16/17 ADOPTED	16/17 CURRENT		PROPOSED TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 0	\$ 500,000	\$ 8,000,000	\$ 8,000,000	STATE SOURCES	\$ 14,000,000	\$ 14,000,000	\$ 14,000,000
0	254,100	2,000,000	2,000,000	LOCAL SOURCES	19,100	19,100	19,100
0	0	0	0	BEGINNING FUND BALANCE	228,000	228,000	228,000
<u>\$ 0</u>	<u>\$ 754,100</u>	<u>\$ 10,000,000</u>	<u>\$ 10,000,000</u>	TOTAL RESOURCES	<u>\$ 14,247,100</u>	<u>\$ 14,247,100</u>	<u>\$ 14,247,100</u>
\$ 0	\$ 504,100	\$ 10,000,000	\$ 10,000,000	FACILITIES ACQUISITION & CONSTRUCTION	\$ 14,247,100	\$ 14,247,100	\$ 14,247,100
<u>\$ 0</u>	<u>\$ 504,100</u>	<u>\$ 10,000,000</u>	<u>\$ 10,000,000</u>	TOTAL REQUIREMENTS	<u>\$ 14,247,100</u>	<u>\$ 14,247,100</u>	<u>\$ 14,247,100</u>

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DEBT SERVICE FUND TYPE  
(Externally Restricted)

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

DEBT SERVICE FUND - OTHER  
(Externally Restricted)

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

ROGUE COMMUNITY COLLEGE  
 DEBT SERVICE FUND - OTHER  
 SUMMARY OF RESOURCES AND REQUIREMENTS  
 2017/18 ADOPTED BUDGET

14/15 ACTUAL	15/16 ACTUAL	16/17 ADOPTED	16/17 CURRENT		PROPOSED TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 17	\$ 17	\$ 0	\$ 0	OTHER REVENUE SOURCES	\$ 0	\$ 0	\$ 0
1,525,357	1,586,571	1,648,625	1,648,625	TRANSFERS IN	1,711,248	1,711,248	1,711,248
34,244	34,244	34,240	34,240	BEGINNING FUND BALANCE	34,240	34,240	34,240
<u>\$ 1,559,619</u>	<u>\$ 1,620,833</u>	<u>\$ 1,682,865</u>	<u>\$ 1,682,865</u>	TOTAL RESOURCES	<u>\$ 1,745,488</u>	<u>\$ 1,745,488</u>	<u>\$ 1,745,488</u>
\$ 1,525,375	\$ 1,586,588	\$ 1,648,625	\$ 1,648,625	COLLEGE SUPPORT SERVICES	\$ 1,711,248	\$ 1,711,248	\$ 1,711,248
0	0	34,240	34,240	CONTINGENCY	34,240	34,240	34,240
<u>\$ 1,525,375</u>	<u>\$ 1,586,588</u>	<u>\$ 1,682,865</u>	<u>\$ 1,682,865</u>	TOTAL REQUIREMENTS	<u>\$ 1,745,488</u>	<u>\$ 1,745,488</u>	<u>\$ 1,745,488</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  
2017/18 ADOPTED BUDGET**

14/15 ACTUAL	15/16 ACTUAL	16/17 ADOPTED	16/17 CURRENT		PROPOSED TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 1,878,771	\$ 1,924,054	\$ 3,736,331	\$ 3,736,331	LOCAL SOURCES	\$ 3,274,463	\$ 3,274,463	\$ 3,274,463
19,102	18,839	16,171	16,171	OTHER REVENUE SOURCES	30,619	30,619	30,619
271,701	267,299	228,779	228,779	BEGINNING FUND BALANCE	380,362	380,362	380,362
<u>\$ 2,169,574</u>	<u>\$ 2,210,192</u>	<u>\$ 3,981,281</u>	<u>\$ 3,981,281</u>	TOTAL RESOURCES	<u>\$ 3,685,444</u>	<u>\$ 3,685,444</u>	<u>\$ 3,685,444</u>

BOND PRINCIPAL PAYMENTS

				BOND ISSUE	PAYMENT DATE			
\$ 1,045,000	\$ 1,150,000	\$ 1,255,000	\$ 1,255,000	GENERAL OBLIGATION SERIES 2005		\$ -	\$ -	\$ -
80,000	80,000	85,000	85,000	GENERAL OBLIGATION SERIES 2012	6/15/2018	85,000	85,000	85,000
-	-	780,000	780,000	GENERAL OBLIGATION SERIES 2016	6/15/2018	1,945,000	1,945,000	1,945,000
<u>\$ 1,125,000</u>	<u>\$ 1,230,000</u>	<u>\$ 2,120,000</u>	<u>\$ 2,120,000</u>	TOTAL PRINCIPAL		<u>\$ 2,030,000</u>	<u>\$ 2,030,000</u>	<u>\$ 2,030,000</u>

BOND INTEREST PAYMENTS

				BOND ISSUE	PAYMENT DATE			
\$ 245,738	\$ 219,613	\$ 190,863	\$ 190,863	GENERAL OBLIGATION SERIES 2005		\$ -	\$ -	\$ -
245,738	219,613	190,862	190,862	GENERAL OBLIGATION SERIES 2005		-	-	-
142,900	141,700	140,500	140,500	GENERAL OBLIGATION SERIES 2012	12/15/2017	139,225	139,225	139,225
142,900	141,700	140,500	140,500	GENERAL OBLIGATION SERIES 2012	6/15/2018	139,225	139,225	139,225
-	-	388,074	388,074	GENERAL OBLIGATION SERIES 2016	12/15/2017	485,225	485,225	485,225
-	-	388,074	388,074	GENERAL OBLIGATION SERIES 2016	6/15/2018	485,225	485,225	485,225
<u>\$ 777,275</u>	<u>\$ 722,625</u>	<u>\$ 1,438,873</u>	<u>\$ 1,438,873</u>	TOTAL INTEREST		<u>\$ 1,248,900</u>	<u>\$ 1,248,900</u>	<u>\$ 1,248,900</u>

UNAPPROPRIATED BALANCE FOR FOLLOWING YEAR

				BOND ISSUE	PAYMENT DATE			
\$ -	\$ -	\$ 205,002	\$ 205,002	GENERAL OBLIGATION SERIES 2005		\$ -	\$ -	\$ -
-	-	44,052	44,052	GENERAL OBLIGATION SERIES 2012	12/15/2018	102,218	102,218	102,218
-	-	173,354	173,354	GENERAL OBLIGATION SERIES 2016	12/15/2018	304,326	304,326	304,326
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 422,408</u>	<u>\$ 422,408</u>	TOTAL UNAPPROPRIATED ENDING FUND BALANCE		<u>\$ 406,544</u>	<u>\$ 406,544</u>	<u>\$ 406,544</u>
<u>\$ 1,902,275</u>	<u>\$ 1,952,625</u>	<u>\$ 3,981,281</u>	<u>\$ 3,981,281</u>	TOTAL REQUIREMENTS		<u>\$ 3,685,444</u>	<u>\$ 3,685,444</u>	<u>\$ 3,685,444</u>

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## SPECIAL REVENUE FUND TYPE

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

## COLLEGE SERVICES FUND

The College Services Fund accounts for non-technology fees charged to students. These fees include 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  
 2017/18 ADOPTED BUDGET

14/15 ACTUAL	15/16 ACTUAL	16/17 ADOPTED	16/17 CURRENT		PROPOSED TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 1,749,637	\$ 1,659,071	\$ 1,531,074	\$ 1,531,074	TUITION AND FEES	\$ 1,410,135	\$ 1,410,135	\$ 1,410,135
0	0	0	1,000,000	TRANSFERS IN	0	0	0
2,790,951	2,768,243	3,251,180	2,251,180	BEGINNING FUND BALANCE	5,103,630	5,103,630	5,103,630
<u>\$ 4,540,588</u>	<u>\$ 4,427,315</u>	<u>\$ 4,782,254</u>	<u>\$ 4,782,254</u>	TOTAL RESOURCES	<u>\$ 6,513,765</u>	<u>\$ 6,513,765</u>	<u>\$ 6,513,765</u>
\$ 54,239	\$ 53,498	\$ 238,000	\$ 264,522	COLLEGE SUPPORT SERVICES	\$ 246,629	\$ 246,629	\$ 246,629
152,660	158,395	161,039	149,517	PLANT OPERATIONS AND MAINTENANCE	141,986	141,986	141,986
1,565,444	700,727	1,176,920	1,176,920	TRANSFERS OUT	2,345,068	2,345,068	2,345,068
0	0	100,000	85,000	CONTINGENCY	250,000	250,000	250,000
0	0	3,106,295	3,106,295	RESERVED FOR FUTURE EXPENDITURES	3,530,082	3,530,082	3,530,082
<u>\$ 1,772,344</u>	<u>\$ 912,621</u>	<u>\$ 4,782,254</u>	<u>\$ 4,782,254</u>	TOTAL REQUIREMENTS	<u>\$ 6,513,765</u>	<u>\$ 6,513,765</u>	<u>\$ 6,513,765</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  
 2017/18 ADOPTED BUDGET

14/15 ACTUAL	15/16 ACTUAL	16/17 ADOPTED	16/17 CURRENT		PROPOSED TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 2,370,057	\$ 3,028,295	\$ 8,429,297	\$ 8,424,097	FEDERAL SOURCES	\$ 7,973,684	\$ 7,973,684	\$ 7,973,684
412,359	79,615	402,781	411,517	STATE SOURCES	322,304	322,304	322,304
156,270	144,332	115,000	184,572	LOCAL SOURCES	15,000	15,000	15,000
143,548	162,124	223,704	230,094	TUITION AND FEES	227,431	227,431	227,431
270,427	322,993	346,298	113,777	OTHER REVENUE SOURCES	409,241	409,241	409,241
0	0	140,000	140,000	TRANSFERS IN	0	0	0
597,115	586,893	380,364	533,387	BEGINNING FUND BALANCE	558,575	558,575	558,575
<u>\$ 3,949,779</u>	<u>\$ 4,324,254</u>	<u>\$ 10,037,444</u>	<u>\$ 10,037,444</u>	TOTAL RESOURCES	<u>\$ 9,506,235</u>	<u>\$ 9,506,235</u>	<u>\$ 9,506,235</u>
\$ 1,112,384	\$ 1,282,757	\$ 1,458,443	\$ 1,455,716	INSTRUCTION	\$ 1,409,918	\$ 1,409,918	\$ 1,409,918
1,418,861	1,198,398	1,982,763	1,895,933	INSTRUCTIONAL SUPPORT	2,380,505	2,380,505	2,380,505
829,629	1,193,129	4,261,862	4,351,903	STUDENT SERVICES	3,783,259	3,783,259	3,783,259
0	0	5,000	145,000	COMMUNITY SERVICES	5,000	5,000	5,000
0	3,889	77,427	77,427	COLLEGE SUPPORT SERVICES	89,358	89,358	89,358
2,009	0	5,000	5,000	PLANT OPERATIONS AND MAINTENANCE	5,000	5,000	5,000
0	0	1,250,000	1,250,000	FACILITIES ACQUISITION & CONSTRUCTION	1,246,870	1,246,870	1,246,870
0	0	996,949	856,465	CONTINGENCY	586,325	586,325	586,325
<u>\$ 3,362,885</u>	<u>\$ 3,678,175</u>	<u>\$ 10,037,444</u>	<u>\$ 10,037,444</u>	TOTAL REQUIREMENTS	<u>\$ 9,506,235</u>	<u>\$ 9,506,235</u>	<u>\$ 9,506,235</u>

## ENTREPRENEURIAL FUND

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

ROGUE COMMUNITY COLLEGE  
 ENTREPRENEURIAL FUND  
 SUMMARY OF RESOURCES AND REQUIREMENTS  
 2017/18 ADOPTED BUDGET

14/15 ACTUAL	15/16 ACTUAL	16/17 ADOPTED	16/17 CURRENT		PROPOSED TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 0	\$ 0	\$ 1,102,624	\$ 1,102,624	TUITION AND FEES	\$ 1,083,636	\$ 1,083,636	\$ 1,083,636
0	250,000	525,000	525,000	TRANSFERS IN	250,000	250,000	250,000
0	0	75,000	75,000	BEGINNING FUND BALANCE	711,916	711,916	711,916
<u>\$ 0</u>	<u>\$ 250,000</u>	<u>\$ 1,702,624</u>	<u>\$ 1,702,624</u>	TOTAL RESOURCES	<u>\$ 2,045,552</u>	<u>\$ 2,045,552</u>	<u>\$ 2,045,552</u>
\$ 0	\$ 0	\$ 793,528	\$ 643,528	INSTRUCTION	\$ 771,977	\$ 771,977	\$ 771,977
0	0	679,334	679,334	INSTRUCTIONAL SUPPORT	438,958	438,958	438,958
0	0	0	50,000	STUDENT SERVICES	117,500	117,500	117,500
0	0	0	50,000	COMMUNITY SERVICES	100,000	100,000	100,000
0	0	0	50,000	COLLEGE SUPPORT SERVICES	218,558	218,558	218,558
0	0	0	0	FACILITIES ACQUISITION & CONSTRUCTION	25,000	25,000	25,000
0	175,000	0	0	TRANSFERS OUT	83,250	83,250	83,250
0	0	229,762	229,762	CONTINGENCY	290,309	290,309	290,309
<u>\$ 0</u>	<u>\$ 175,000</u>	<u>\$ 1,702,624</u>	<u>\$ 1,702,624</u>	TOTAL REQUIREMENTS	<u>\$ 2,045,552</u>	<u>\$ 2,045,552</u>	<u>\$ 2,045,552</u>

## FINANCIAL AID FUND (Externally Restricted)

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

ROGUE COMMUNITY COLLEGE  
 FINANCIAL AID FUND  
 SUMMARY OF RESOURCES AND REQUIREMENTS  
 2017/18 ADOPTED BUDGET

14/15 ACTUAL	15/16 ACTUAL	16/17 ADOPTED	16/17 CURRENT		PROPOSED TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 24,250,395	\$ 20,626,247	\$ 29,301,429	\$ 29,339,500	FEDERAL SOURCES	\$ 27,310,304	\$ 27,310,304	\$ 27,310,304
2,277,492	2,519,947	4,100,000	4,100,000	STATE SOURCES	5,100,000	5,100,000	5,100,000
276,205	274,640	350,000	350,000	LOCAL SOURCES	400,000	400,000	400,000
41,063	0	38,071	0	OTHER REVENUE SOURCES	0	0	0
30,425	27,403	0	0	TRANSFERS IN	0	0	0
<u>\$ 26,875,581</u>	<u>\$ 23,448,238</u>	<u>\$ 33,789,500</u>	<u>\$ 33,789,500</u>	TOTAL RESOURCES	<u>\$ 32,810,304</u>	<u>\$ 32,810,304</u>	<u>\$ 32,810,304</u>
\$ 26,845,156	\$ 23,420,835	\$ 33,751,429	\$ 33,751,429	FINANCIAL AID	\$ 32,772,704	\$ 32,772,704	\$ 32,772,704
30,425	27,403	38,071	38,071	TRANSFERS OUT	37,600	37,600	37,600
<u>\$ 26,875,581</u>	<u>\$ 23,448,238</u>	<u>\$ 33,789,500</u>	<u>\$ 33,789,500</u>	TOTAL REQUIREMENTS	<u>\$ 32,810,304</u>	<u>\$ 32,810,304</u>	<u>\$ 32,810,304</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  
 2017/18 ADOPTED BUDGET

14/15 ACTUAL	15/16 ACTUAL	16/17 ADOPTED	16/17 CURRENT		PROPOSED TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 200,594	\$ 183,219	\$ 423,506	\$ 423,506	OTHER REVENUE SOURCES	\$ 435,415	\$ 435,415	\$ 435,415
304,662	323,265	470,916	470,916	TRANSFERS IN	523,538	523,538	523,538
54	0	0	0	BEGINNING FUND BALANCE	0	0	0
<u>\$ 505,311</u>	<u>\$ 506,484</u>	<u>\$ 894,422</u>	<u>\$ 894,422</u>	TOTAL RESOURCES	<u>\$ 958,953</u>	<u>\$ 958,953</u>	<u>\$ 958,953</u>
\$ 27,921	\$ 31,181	\$ 36,357	\$ 36,357	INSTRUCTIONAL SUPPORT	\$ 38,268	\$ 38,268	\$ 38,268
92,265	70,337	113,240	246,897	COLLEGE SUPPORT SERVICES	270,153	270,153	270,153
385,124	404,965	620,463	486,806	PLANT OPERATIONS AND MAINTENANCE	499,889	499,889	499,889
0	0	30,000	30,000	TRANSFERS OUT	30,000	30,000	30,000
0	0	94,362	94,362	CONTINGENCY	120,643	120,643	120,643
<u>\$ 505,311</u>	<u>\$ 506,484</u>	<u>\$ 894,422</u>	<u>\$ 894,422</u>	TOTAL REQUIREMENTS	<u>\$ 958,953</u>	<u>\$ 958,953</u>	<u>\$ 958,953</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 the college services fee remitted by students and transfers in from other funds.

ROGUE COMMUNITY COLLEGE  
 INTRA-COLLEGE FUND  
 SUMMARY OF RESOURCES AND REQUIREMENTS  
 2017/18 ADOPTED BUDGET

14/15 ACTUAL	15/16 ACTUAL	16/17 ADOPTED	16/17 CURRENT		PROPOSED TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 143,352	\$ 143,229	\$ 280,940	\$ 280,940	TUITION AND FEES	\$ 403,231	\$ 403,231	\$ 403,231
29,391	23,397	31,400	31,400	OTHER REVENUE SOURCES	32,000	32,000	32,000
174,685	332,283	156,673	156,673	TRANSFERS IN	159,542	159,542	159,542
192,876	239,806	236,191	236,191	BEGINNING FUND BALANCE	116,429	116,429	116,429
<u>\$ 540,306</u>	<u>\$ 738,717</u>	<u>\$ 705,204</u>	<u>\$ 705,204</u>	TOTAL RESOURCES	<u>\$ 711,202</u>	<u>\$ 711,202</u>	<u>\$ 711,202</u>
\$ 63,414	\$ 83,245	\$ 205,805	\$ 205,305	INSTRUCTIONAL SUPPORT	\$ 165,629	\$ 165,629	\$ 165,629
163,214	349,258	351,939	352,189	STUDENT SERVICES	444,147	444,147	444,147
66,288	70,209	116,107	116,357	COLLEGE SUPPORT SERVICES	95,202	95,202	95,202
7,583	1,610	5,500	5,500	TRANSFERS OUT	5,500	5,500	5,500
0	0	25,853	25,853	CONTINGENCY	724	724	724
<u>\$ 300,499</u>	<u>\$ 504,324</u>	<u>\$ 705,204</u>	<u>\$ 705,204</u>	TOTAL REQUIREMENTS	<u>\$ 711,202</u>	<u>\$ 711,202</u>	<u>\$ 711,202</u>

Intra-fund transfers are not consolidated in these reports.

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

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

ROGUE COMMUNITY COLLEGE  
 PERS FUND  
 SUMMARY OF RESOURCES AND REQUIREMENTS  
 2017/18 ADOPTED BUDGET

14/15 ACTUAL	15/16 ACTUAL	16/17 ADOPTED	16/17 CURRENT		PROPOSED TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 1,977,059	\$ 1,782,899	\$ 1,792,592	\$ 1,792,592	OTHER REVENUE SOURCES	\$ 1,303,967	\$ 1,303,967	\$ 1,303,967
5,036,352	5,483,394	5,692,732	5,692,732	BEGINNING FUND BALANCE	5,823,550	5,823,550	5,823,550
<u>\$ 7,013,411</u>	<u>\$ 7,266,294</u>	<u>\$ 7,485,324</u>	<u>\$ 7,485,324</u>	TOTAL RESOURCES	<u>\$ 7,127,517</u>	<u>\$ 7,127,517</u>	<u>\$ 7,127,517</u>
\$ 30,386	\$ 1,083	\$ 50,000	\$ 50,000	COLLEGE SUPPORT SERVICES	\$ 50,000	\$ 50,000	\$ 50,000
1,499,629	1,560,843	1,622,878	1,622,878	TRANSFERS OUT	1,685,502	1,685,502	1,685,502
0	0	100,000	100,000	CONTINGENCY	100,000	100,000	100,000
0	0	5,712,446	5,712,446	RESERVED FOR FUTURE EXPENDITURES	5,292,015	5,292,015	5,292,015
<u>\$ 1,530,016</u>	<u>\$ 1,561,926</u>	<u>\$ 7,485,324</u>	<u>\$ 7,485,324</u>	TOTAL REQUIREMENTS	<u>\$ 7,127,517</u>	<u>\$ 7,127,517</u>	<u>\$ 7,127,517</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  
 2017/18 ADOPTED BUDGET

14/15 ACTUAL	15/16 ACTUAL	16/17 ADOPTED	16/17 CURRENT		PROPOSED TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 113,490	\$ 134,205	\$ 158,730	\$ 158,730	STATE SOURCES	\$ 164,640	\$ 164,640	\$ 164,640
1,386,504	1,442,618	546,250	546,250	TUITION AND FEES	703,579	703,579	703,579
14,173	12,651	12,000	12,000	OTHER REVENUE SOURCES	100,000	100,000	100,000
83,379	44,441	219,054	219,054	TRANSFERS IN	366,106	366,106	366,106
165,232	130,179	315,844	315,844	BEGINNING FUND BALANCE	115,000	115,000	115,000
<u>\$ 1,762,779</u>	<u>\$ 1,764,096</u>	<u>\$ 1,251,878</u>	<u>\$ 1,251,878</u>	TOTAL RESOURCES	<u>\$ 1,449,325</u>	<u>\$ 1,449,325</u>	<u>\$ 1,449,325</u>
\$ 905,475	\$ 1,029,265	\$ 565,019	\$ 565,019	INSTRUCTION	\$ 566,760	\$ 566,760	\$ 566,760
705,570	500,521	390,106	427,005	INSTRUCTIONAL SUPPORT	697,920	697,920	697,920
8,750	7,000	19,854	19,854	STUDENT SERVICES	0	0	0
12,803	0	240,000	240,000	TRANSFERS OUT	25,000	25,000	25,000
0	0	36,899	0	CONTINGENCY	159,645	159,645	159,645
<u>\$ 1,632,599</u>	<u>\$ 1,536,787</u>	<u>\$ 1,251,878</u>	<u>\$ 1,251,878</u>	TOTAL REQUIREMENTS	<u>\$ 1,449,325</u>	<u>\$ 1,449,325</u>	<u>\$ 1,449,325</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  
 2017/18 ADOPTED BUDGET

14/15 ACTUAL	15/16 ACTUAL	16/17 ADOPTED	16/17 CURRENT		PROPOSED TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	TRANSFERS IN	\$ 500,000	\$ 500,000	\$ 500,000
2,161,052	2,661,052	3,161,052	3,161,052	BEGINNING FUND BALANCE	3,661,052	3,661,052	3,661,052
<u>\$ 2,661,052</u>	<u>\$ 3,161,052</u>	<u>\$ 3,661,052</u>	<u>\$ 3,661,052</u>	TOTAL RESOURCES	<u>\$ 4,161,052</u>	<u>\$ 4,161,052</u>	<u>\$ 4,161,052</u>
\$ 0	\$ 0	\$ 0	\$ 0	TRANSFERS OUT	\$ 750,000	\$ 750,000	\$ 750,000
0	0	3,661,052	3,661,052	RESERVED FOR FUTURE EXPENDITURES	3,411,052	3,411,052	3,411,052
<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 3,661,052</u>	<u>\$ 3,661,052</u>	TOTAL REQUIREMENTS	<u>\$ 4,161,052</u>	<u>\$ 4,161,052</u>	<u>\$ 4,161,052</u>

## TECHNOLOGY AND EQUIPMENT FUND

The Technology and Equipment Fund is designated for the replacement of the College's equipment, software maintenance and distance delivery. The principal revenues are the \$5 per credit and the \$5 per non-credit course technology fee, the distance education fee, and transfers from other funds. The principal expenditures are upgrades/replacements for equipment, software maintenance and distance delivery services.

ROGUE COMMUNITY COLLEGE  
 TECHNOLOGY AND EQUIPMENT FUND  
 SUMMARY OF RESOURCES AND REQUIREMENTS  
 2017/18 ADOPTED BUDGET

14/15 ACTUAL	15/16 ACTUAL	16/17 ADOPTED	16/17 CURRENT		PROPOSED TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 984,821	\$ 1,110,627	\$ 1,085,591	\$ 1,030,551	TUITION AND FEES	\$ 1,096,521	\$ 1,096,521	\$ 1,096,521
0	1,700	0	1,300	OTHER REVENUE SOURCES	50,000	50,000	50,000
232,550	276,490	301,339	301,339	TRANSFERS IN	850,588	850,588	850,588
819,440	698,040	449,349	503,089	BEGINNING FUND BALANCE	586,277	586,277	586,277
<u>\$ 2,036,811</u>	<u>\$ 2,086,857</u>	<u>\$ 1,836,279</u>	<u>\$ 1,836,279</u>	TOTAL RESOURCES	<u>\$ 2,583,386</u>	<u>\$ 2,583,386</u>	<u>\$ 2,583,386</u>
\$ 183,166	\$ 190,022	\$ 359,432	\$ 381,204	INSTRUCTION	\$ 579,644	\$ 579,644	\$ 579,644
523,603	527,724	546,738	557,545	INSTRUCTIONAL SUPPORT	509,141	509,141	509,141
25,927	2,071	24,070	15,370	STUDENT SERVICES	8,080	8,080	8,080
606,073	726,034	762,942	809,364	COLLEGE SUPPORT SERVICES	1,271,064	1,271,064	1,271,064
0	42,502	30,000	30,000	PLANT OPERATIONS AND MAINTENANCE	30,415	30,415	30,415
0	0	113,097	42,796	CONTINGENCY	185,042	185,042	185,042
<u>\$ 1,338,770</u>	<u>\$ 1,488,355</u>	<u>\$ 1,836,279</u>	<u>\$ 1,836,279</u>	TOTAL REQUIREMENTS	<u>\$ 2,583,386</u>	<u>\$ 2,583,386</u>	<u>\$ 2,583,386</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  
 2017/18 ADOPTED BUDGET

14/15 ACTUAL	15/16 ACTUAL	16/17 ADOPTED	16/17 CURRENT		PROPOSED TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 95,841	\$ 80,308	\$ 50,521	\$ 50,521	OTHER REVENUE SOURCES	\$ 123,094	\$ 123,094	\$ 123,094
526,427	186,174	185,512	185,512	BEGINNING FUND BALANCE	185,923	185,923	185,923
<u>\$ 622,268</u>	<u>\$ 266,483</u>	<u>\$ 236,033</u>	<u>\$ 236,033</u>	TOTAL RESOURCES	<u>\$ 309,017</u>	<u>\$ 309,017</u>	<u>\$ 309,017</u>
\$ 63,871	\$ 51,614	\$ 75,000	\$ 85,000	COLLEGE SUPPORT SERVICES	\$ 262,665	\$ 262,665	\$ 262,665
372,222	0	0	0	TRANSFERS OUT	0	0	0
0	0	161,033	151,033	CONTINGENCY	46,352	46,352	46,352
<u>\$ 436,093</u>	<u>\$ 51,614</u>	<u>\$ 236,033</u>	<u>\$ 236,033</u>	TOTAL REQUIREMENTS	<u>\$ 309,017</u>	<u>\$ 309,017</u>	<u>\$ 309,017</u>

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## PROPRIETARY FUND TYPE

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

## AUXILIARY SERVICES FUND

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



ROGUE COMMUNITY COLLEGE  
 AUXILIARY SERVICES FUND  
 SUMMARY OF RESOURCES AND REQUIREMENTS  
 2017/18 ADOPTED BUDGET

14/15 ACTUAL	15/16 ACTUAL	16/17 ADOPTED	16/17 CURRENT		PROPOSED TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 2,685,377	\$ 2,374,963	\$ 2,409,561	\$ 2,409,561	SALES	\$ 2,269,561	\$ 2,269,561	\$ 2,269,561
5,560	13,301	9,250	9,250	OTHER INCOME	9,250	9,250	9,250
910,854	902,897	447,473	447,473	BEGINNING FUND BALANCE	347,125	347,125	347,125
<u>\$ 3,601,792</u>	<u>\$ 3,291,162</u>	<u>\$ 2,866,284</u>	<u>\$ 2,866,284</u>	TOTAL RESOURCES	<u>\$ 2,625,936</u>	<u>\$ 2,625,936</u>	<u>\$ 2,625,936</u>
\$ 2,678,894	\$ 2,499,369	\$ 2,594,028	\$ 2,594,028	STUDENT SERVICES	\$ 2,421,885	\$ 2,421,885	\$ 2,421,885
20,000	20,000	64,550	64,550	TRANSFERS OUT	14,550	14,550	14,550
0	0	207,706	207,706	CONTINGENCY	189,501	189,501	189,501
<u>\$ 2,698,894</u>	<u>\$ 2,519,369</u>	<u>\$ 2,866,284</u>	<u>\$ 2,866,284</u>	TOTAL REQUIREMENTS	<u>\$ 2,625,936</u>	<u>\$ 2,625,936</u>	<u>\$ 2,625,936</u>

## OTHER AUXILIARY SERVICES FUND

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

ROGUE COMMUNITY COLLEGE  
 OTHER AUXILIARY SERVICES FUND  
 SUMMARY OF RESOURCES AND REQUIREMENTS  
 2017/18 ADOPTED BUDGET

14/15 ACTUAL	15/16 ACTUAL	16/17 ADOPTED	16/17 CURRENT		PROPOSED TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 610,226	\$ 627,384	\$ 653,502	\$ 653,502	OTHER INCOME	\$ 689,141	\$ 689,141	\$ 689,141
98,446	89,497	92,162	92,162	TRANSFERS IN	94,927	94,927	94,927
675,500	700,885	573,336	573,336	BEGINNING FUND BALANCE	689,737	689,737	689,737
<u>\$ 1,384,173</u>	<u>\$ 1,417,767</u>	<u>\$ 1,319,000</u>	<u>\$ 1,319,000</u>	TOTAL RESOURCES	<u>\$ 1,473,805</u>	<u>\$ 1,473,805</u>	<u>\$ 1,473,805</u>
\$ 14,918	\$ 20,873	\$ 67,997	\$ 67,997	STUDENT SERVICES	\$ 78,182	\$ 78,182	\$ 78,182
540,494	477,407	848,626	853,126	COMMUNITY SERVICES	882,861	882,861	882,861
17,442	0	0	0	COLLEGE SUPPORT SERVICES	0	0	0
110,433	73,040	255,042	255,042	PLANT OPERATIONS AND MAINTENANCE	284,634	284,634	284,634
0	260,922	33,189	33,189	TRANSFERS OUT	65,365	65,365	65,365
0	0	114,146	109,646	CONTINGENCY	162,763	162,763	162,763
<u>\$ 683,288</u>	<u>\$ 832,243</u>	<u>\$ 1,319,000</u>	<u>\$ 1,319,000</u>	TOTAL REQUIREMENTS	<u>\$ 1,473,805</u>	<u>\$ 1,473,805</u>	<u>\$ 1,473,805</u>

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## FIDUCIARY FUND TYPE

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

## AGENCY FUND (Externally Restricted)

The Agency Fund is custodial in nature (assets = liabilities) and does not involve measurement of results of operations. Currently the Rogue Community College Foundation is the agency represented in the Agency Fund.

ROGUE COMMUNITY COLLEGE  
 AGENCY FUND  
 SUMMARY OF RESOURCES AND REQUIREMENTS  
 2017/18 ADOPTED BUDGET

14/15 ACTUAL	15/16 ACTUAL	16/17 ADOPTED	16/17 CURRENT		PROPOSED TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 268,217	\$ 328,898	\$ 373,367	\$ 373,367	OTHER REVENUE SOURCES	\$ 266,376	\$ 266,376	\$ 266,376
36,843	41,771	40,000	40,000	BEGINNING FUND BALANCE	0	0	0
<u>\$ 305,061</u>	<u>\$ 370,669</u>	<u>\$ 413,367</u>	<u>\$ 413,367</u>	TOTAL RESOURCES	<u>\$ 266,376</u>	<u>\$ 266,376</u>	<u>\$ 266,376</u>
\$ 58,057	\$ 60,190	\$ 78,000	\$ 78,000	STUDENT SERVICES	\$ 0	\$ 0	\$ 0
205,231	260,134	303,367	303,367	COLLEGE SUPPORT SERVICES	266,376	266,376	266,376
0	0	32,000	32,000	CONTINGENCY	0	0	0
<u>\$ 263,289</u>	<u>\$ 320,324</u>	<u>\$ 413,367</u>	<u>\$ 413,367</u>	TOTAL REQUIREMENTS	<u>\$ 266,376</u>	<u>\$ 266,376</u>	<u>\$ 266,376</u>

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ROGUE COMMUNITY COLLEGE  
BUDGET ASSUMPTIONS  
FOR THE FISCAL YEAR 2017/18

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General Fund Revenue Assumptions:

- State Operations are based upon the Community College Support Funding level of \$550 million
- Property Taxes reflect a 3.25% increase based on information from the State
- Tuition and Fees
  1. Assumes an enrollment decrease of 2% from 2016/17
  2. \$5 per credit increase in tuition
- Transfers In – see page 70-72 for details

General Fund Expenditure Assumptions:

- Exempt salary and Classified salary increased by 3.5%; strategic savings adjustments
- FT Faculty salary schedule increased by 3.4% to state wide average, plus one step; strategic savings adjustments
- PT Faculty salary decrease of 1% for enrollment decline; salary schedule increased 3.4% for faculty salary adjustments
- Student wages increase .7% from 2016/17 current budget; increase \$100,000 due to discontinuation of Buy-One-Get-One waivers for qualifying high school graduates
- Health insurance contractually stipulated increase of 6%
- PERS rate approximately 11.2%
- Fixed District costs projected
- Departmental Materials & Services and Capital decrease is approximately .4% from the 2016/17 adopted budget
- Transfers Out – see page 70-72 for details

For questions about Rogue Community College's 2017/18 budget please contact:

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**ROGUE COMMUNITY COLLEGE**  
**SCHEDULE OF TRANSFERS**  
**2017/18 ADOPTED BUDGET**

	<u>Revenues</u>	<u>Expenditures</u>	<u>Comments</u>
<b>General Fund</b>			
to Entrepreneurial Fund	\$	\$ 250,000	Development and growth of innovative activities
to Higher Education Center Fund		523,538	Operating costs for the Higher Education Center
to Intra-College Fund		139,492	Professional growth for exempt, faculty and classified
to Self-Support Fund		272,935	Support of continuing education administrative costs
to Stability Reserve Fund		500,000	Annual commitment to stability reserve
to Technology & Equipment Fund		786,488	Purchase of District ERP \$500,000; technology licenses and maintenance agreements \$235,138; Nursing SimMan \$4,500; Fire Science capital equipment \$10,350; Recruitment vehicles \$5,000; Mailroom vehicle \$2,500; Campus Security vehicle \$2,500; Facilities vehicles \$10,000; Communications vehicle \$2,500 and replacement battery backups \$14,000
to Other Auxiliary Services Fund		94,927	RogueNet
from Stability Reserve Fund	750,000		General operating costs of the College
from College Services Fund	1,639,722		General operating costs of the College
from Financial Aid Fund	37,600		Administrative fees received for Pell, SEOG and FWS
Total	<u>\$ 2,427,322</u>	<u>\$ 2,567,380</u>	
<b>Capital Improvement Fund - Maintenance</b>			
from College Services Fund	\$ 660,000	\$	ADA \$9,000; Emergency Preparedness \$25,000; Emergencies \$126,000; Facilities \$275,000; Campus Improvements \$225,000
from Higher Education Center Fund	30,000		Repair and maintenance for College's portion of the HEC building
from Other Auxiliary Services Fund	35,944		Repair and maintenance for College's facilities used as rental to outside agencies \$27,285; replacement of classroom and student furnishings \$8,659
Total	<u>\$ 725,944</u>	<u>\$ -</u>	
<b>Debt Service Fund</b>			
from College Services Fund	\$ 25,746	\$	Title VII loan
from PERS Fund	1,685,502		Limited Tax Pension Obligation Series 2005
Total	<u>\$ 1,711,248</u>	<u>\$ -</u>	

Continued next page

ROGUE COMMUNITY COLLEGE  
SCHEDULE OF TRANSFERS  
2017/18 ADOPTED BUDGET

	Revenues	Expenditures	Comments
<b>College Services Fund</b>			
to General Fund	\$	\$ 1,639,722	General operating costs of the College
to Capital Improvement Fund - Maintenance		660,000	ADA \$9,000; Emergency Preparedness \$25,000; Emergencies \$126,000; Facilities \$275,000; Campus Improvements \$225,000
to Debt Service Fund		25,746	Title VII loan
to Technology & Equipment Fund		19,600	Replacement of capital equipment used in EMS program
Total	\$ -	\$ 2,345,068	
<b>Entrepreneurial Fund</b>			
from General Fund	\$ 250,000	\$	Development and growth of innovative activities
to Self-Support Fund		63,750	Transfer of ending fund balance of American Heart Association activity due to accounting change
to Technology & Equipment Fund		19,500	Initial purchase of student retention software
Total	\$ 250,000	\$ 83,250	
<b>Financial Aid Fund</b>			
to General Fund	\$	\$ 37,600	Administrative fees received for Pell, SEOG and FWS
Total	\$ -	\$ 37,600	
<b>Higher Education Center Fund</b>			
to Capital Improvement Fund - Maintenance	\$	\$ 30,000	Repair and maintenance for College's portion of the HEC building
from General Fund	523,538		Operating costs for the Higher Education Center
Total	\$ 523,538	\$ 30,000	
<b>Intra-College Fund</b>			
from General Fund	\$ 139,492	\$	Professional growth for exempt, faculty and classified
from Auxiliary Services Fund	14,550		Staff gatherings \$4,550; Athletics \$10,000
Intra-fund	5,500	5,500	Transfer within fund for RCC Associated Student Government Club Activity
Total	\$ 159,542	\$ 5,500	
<b>PERS Fund</b>			
to Debt Service Fund	\$	\$ 1,685,502	Limited Tax Pension Obligation Series 2005
Total	\$ -	\$ 1,685,502	

Continued next page

ROGUE COMMUNITY COLLEGE  
SCHEDULE OF TRANSFERS  
2017/18 ADOPTED BUDGET

	Revenues	Expenditures	Comments
<b>Self-Support Fund</b>			
from General Fund	\$ 272,935	\$	Support of continuing education administrative costs
from Other Auxiliary Services Fund	29,421		Administrative costs associated with facility rentals
from Entrepreneurial Fund	63,750		Transfer of ending fund balance of American Heart Association activity due to accounting change
to Technology & Equipment Fund		25,000	Revenue sharing for EMS and Fire Science non-credit activity coordinated by Continuing Education
Total	<u>\$ 366,106</u>	<u>\$ 25,000</u>	
<b>Stability Reserve Fund</b>			
to General Fund	\$	\$ 750,000	General operating costs of the College
from General Fund	500,000		Annual commitment to stability reserve
Total	<u>\$ 500,000</u>	<u>\$ 750,000</u>	
<b>Technology and Equipment Fund</b>			
from General Fund	\$ 786,488	\$	Purchase of District ERP \$500,000; technology licenses and maintenance agreements \$235,138; Nursing SimMan \$4,500; Fire Science capital equipment \$10,350; Recruitment vehicles \$5,000; Mailroom vehicle \$2,500; Campus Security vehicle \$2,500; Facilities vehicles \$10,000; Communications vehicle \$2,500 and replacement battery backups \$14,000
from College Services Fund	19,600		Replacement of capital equipment used in EMS program
from Self-Support Fund	25,000		Revenue sharing for EMS and Fire Science non-credit activity coordinated by Continuing Education
from Entrepreneurial Fund	19,500		Initial purchase of student retention software
Total	<u>\$ 850,588</u>	<u>\$ -</u>	
<b>Auxiliary Services Fund</b>			
to Intra-College Fund	\$	\$ 14,550	Staff gatherings \$4,550; Athletics \$10,000
Total	<u>\$ -</u>	<u>\$ 14,550</u>	
<b>Other Auxiliary Services Fund</b>			
to Capital Improvement Fund - Maintenance	\$	\$ 35,944	Repair and maintenance for College's facilities used as rental to outside agencies \$27,285; replacement of classroom and student furnishings \$8,659
to Self-Support Fund		29,421	Administrative costs associated with facility rentals
from General Fund	94,927		RogueNet
Total	<u>\$ 94,927</u>	<u>\$ 65,365</u>	
<b>Total Transfer - All Funds</b>	<u><u>\$ 7,609,215</u></u>	<u><u>\$ 7,609,215</u></u>	

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Rogue Community College  
3345 Redwood HWY  
Grants Pass, OR 97526

Affidavit of Publication

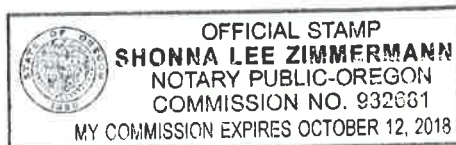
\*\*\*THIS IS NOT A BILL\*\*\*

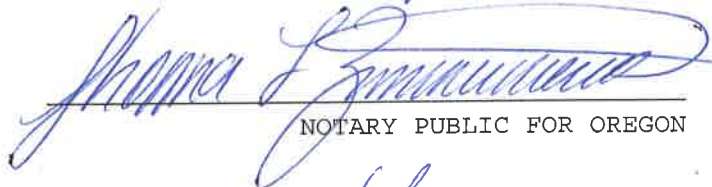
State of Oregon  
County of Jackson

I, Cheri R. Gray, being first duly sworn, depose and say that I am the principal clerk of Medford Mail Tribune, a newspaper of general circulation, as defined by ORS 193.010 and 193.020; printed at Medford in the aforesaid county and state; that the PUBLIC NOTICE, a printed copy of which is hereto annexed, was published in the entire issue of said newspaper for 1 (One) successive and consecutive insertion(s) in the following issues 5/9/2017, (HERE SET FORTH DATES OF ISSUE)



Subscribed and sworn to before me this 11 day of May, 2017.



  
NOTARY PUBLIC FOR OREGON

My commission expires 12 day of October, 2018.

Southern Oregon Media Group - Mail Tribune - Ashland Daily Tidings  
111 N Fir St  
Medford, OR 97501

**Notice of Budget  
Committee Meeting**

A public meeting of the Rogue Community College Budget Committee to discuss the budget for the fiscal year July 1, 2017 to June 30, 2018 will be held May 16, 2017, 3:00 - 4:00 p.m., at the Redwood Campus, Room H-2 located at 3345 Redwood Highway, Grants Pass, Oregon. The purpose of the meeting is to receive the proposed budget and budget message.

An additional, separate meeting of the Rogue Community College Budget Committee will be held on May 25, 2017, 9:30-10:30 a.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 budget will be available for public inspection at the meetings and also beginning May 17, 2017 in the Office of Budget and Financial Services during the hours of 9 am to 4 pm, Monday-Friday or electronically at <http://www.roguecc.edu/budget>. The budget was prepared on a basis of accounting consistent with the basis of accounting used during the preceding year. This notice is available at <http://www.roguecc.edu/budget>.

May 9, 2017

Grants Pass  
**Daily Courier**

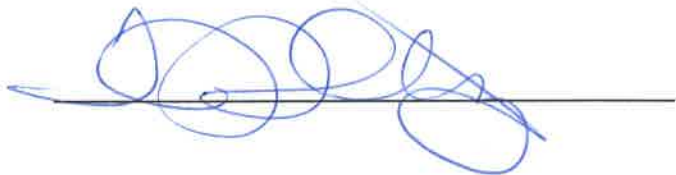
P.O. Box 1468, 409 S.E. 7th Street • Grants Pass, Oregon 97528

**AFFIDAVIT OF PUBLICATION**

State of Oregon            )  
County of Josephine    )   ss.

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

**May 9, 2017.**



Subscribed and sworn to before me this  
ninth day of May, 2017.



Notary Public of Oregon

My commission expires the twenty fifth day of  
March, 2019.

391012





## LEGAL NOTICE

### NOTICE OF BUDGET COMMITTEE MEETING

A public meeting of the Rogue Community College Budget Committee to discuss the budget for the fiscal year July 1, 2017 to June 30, 2018 will be held May 16, 2017, 3:00 - 4:00 p.m., at the Redwood Campus, Room H-2 located at 3345 Redwood Highway, Grants Pass, Oregon. The purpose of the meeting is to receive the proposed budget and budget message.

An additional, separate meeting of the Rogue Community College Budget Committee will be held on May 25, 2017, 9:30-10:30 a.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 budget will be available for public inspection at the meetings and also beginning May 17, 2017 in the Office of Budget and Financial Services during the hours of 9 am to 4 pm, Monday-Friday or electronically at <http://www.roguecc.edu/budget>. The budget was prepared on a basis of accounting consistent with the basis of accounting used during the preceding year. This notice is available at <http://web.roguecc.edu/budget-and-financial-services/current-year-budget>.

No. 00391012- May 9, 2017



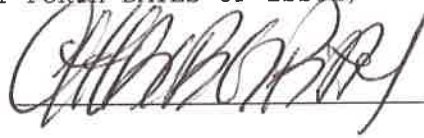
Rogue Community College  
3345 REDWOOD HWY  
GRANTS PASS, OR 97526

Affidavit of Publication

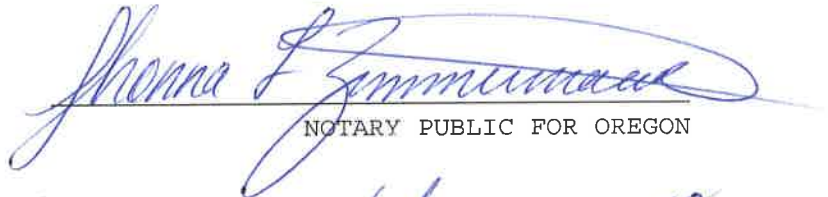
\*\*\*THIS IS NOT A BILL\*\*\*

State of Oregon  
County of Jackson

I, Cheri R. Gray, being first duly sworn, depose and say that I am the principal clerk of Medford Mail Tribune, a newspaper of general circulation, as defined by ORS 193.010 and 193.020; printed at Medford in the aforesaid county and state; that the PUBLIC NOTICE, a printed copy of which is hereto annexed, was published in the entire issue of said newspaper for 1 (One) successive and consecutive insertion(s) in the following issues 5/31/2017, (HERE SET FORTH DATES OF ISSUE)



Subscribed and sworn to before me this 1 day of June, 2017.

  
NOTARY PUBLIC FOR OREGON

My commission expires 12 day of October, 2018.

Southern Oregon Media Group - Mail Tribune - Ashland Daily Tidings  
111 N Fir St  
Medford, OR 97501

PUBLICATION	EXPIRE DATE	AD CAPTION	# TIMES	AMOUNT	PO
Mail Tribune	5/31/2017	Notice of Budget Hearing	1 (One)	57.02	

#### **Notice of Budget Hearing**

Notice is hereby given that the Rogue Community College Board of Education will hold a public hearing to discuss the budget for the fiscal year July 1, 2017 to June 30, 2018 as approved by the Rogue Community College Budget Committee. The meeting will be June 20, 2017 at 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 budget will be available for public inspection at the meeting and also beginning June 21, 2017 in the Office of Budget and Financial Services during the hours of 9 am to 4 pm, Monday-Friday or electronically at <http://www.roguecc.edu/budget>. The budget was prepared on a basis of accounting consistent with the basis of accounting used during the preceding year. This notice and form CC-1 are available at <http://www.roguecc.edu/budget>.

May 31, 2017

Grants Pass  
**Daily Courier**

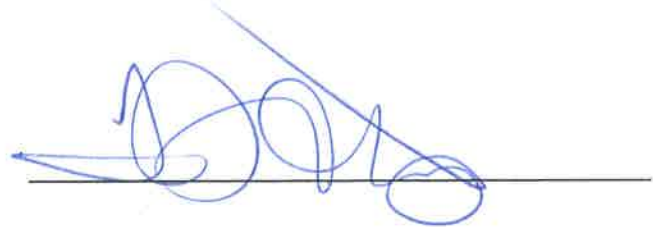
P.O. Box 1468, 409 S.E. 7th Street • Grants Pass, Oregon 97528

**AFFIDAVIT OF PUBLICATION**

State of Oregon        )  
County of Josephine    )   ss.

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

**June 2, 2017.**



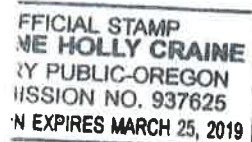
Subscribed and sworn to before me this  
second day of June, 2017.



Notary Public of Oregon

My commission expires the twenty fifth day of  
March, 2019.

392641



**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 20, 2017 at 4 p.m. at the Table Rock Campus, Room 206, located at 7800 Pacific Avenue, White City, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2017 as approved by the Rogue Community College District Budget Committee. A summary of the budget is presented below. A copy of the budget may be

inspected or obtained online at <http://www.roguecc.edu/budget> or at the Office of Budget and Financial Services, 3345 Redwood Highway, Grants Pass, Oregon after June 21, 2017 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](mailto:nherklotz@roguecc.edu)

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount	Adopted Budget	Approved Budget
	Last Year 2015/16	This Year 2016/17	Next Year 2017/18
Beginning Fund Balance	\$21,912,761	\$20,854,412	\$47,423,361
Current Year Property Taxes, other than Local Option Taxes	\$14,346,284	\$16,464,051	\$16,415,834
Current Year Local Option Property Taxes	\$0	\$0	\$0
Tuition and Fees	\$16,962,305	\$17,027,260	\$18,003,674
Other Revenue from Local Sources	\$695,419	\$2,514,572	\$452,100
Revenue from State Sources	\$13,015,829	\$21,944,496	\$28,172,680
Revenue from Federal Sources	\$23,654,542	\$37,763,597	\$35,283,988
Interfund Transfers	\$4,413,915	\$6,315,448	\$7,609,215
All Other Budget Resources	\$6,007,073	\$26,023,079	\$5,843,288
<b>Total Resources</b>	<b>\$101,008,128</b>	<b>\$148,906,915</b>	<b>\$139,204,140</b>

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personnel Services	\$34,173,047	\$37,727,866	\$37,341,033
Materials & Services	\$10,400,391	\$48,743,312	\$50,239,999
Financial Aid	\$23,237,541	\$33,602,600	\$32,642,496
Capital Outlay	\$1,573,174	\$1,701,013	\$1,322,253
Debt Service	\$3,539,214	\$5,456,552	\$5,092,366
Interfund Transfers	\$4,413,915	\$6,315,448	\$7,609,215
Operating Contingency	\$0	\$2,706,977	\$4,347,315
All Other Expenditures	\$0	\$0	\$0
Unappropriated Ending Fund Balance and Reserves	\$0	\$12,653,147	\$20,609,463
<b>Total Requirements</b>	<b>\$77,337,282</b>	<b>\$148,906,915</b>	<b>\$159,204,140</b>

FINANCIAL SUMMARY—REQUIREMENTS AND FULL TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION			
Instruction	\$17,588,516	\$18,401,833	\$18,760,675
FTE	94.33	86.25	79.92
Instructional Support	\$6,185,499	\$7,871,104	\$7,885,131
FTE	61.73	63.26	57.76
Student Services - other than Student Loans & Financial Aid	\$9,086,326	\$13,166,507	\$12,570,301
FTE	73.58	79.78	77.34
Student Loans and Financial Aid	\$23,420,835	\$33,751,429	\$32,772,704
FTE	0	0	0
Community Services	\$678,917	\$1,314,866	\$1,183,264
FTE	9.57	10.05	9.15
Support Services - other than Facilities, Acquisition & Construction	\$11,670,222	\$15,029,431	\$16,776,446
FTE	80.12	82.29	83.75
Facility Acquisition & Construction	\$753,838	\$32,239,621	\$31,597,260
FTE	0	0	0.97
Interfund Transfers	\$4,413,915	\$6,315,448	\$7,609,215
Debt Service	\$3,539,214	\$5,207,498	\$4,990,148
Operating Contingency	\$0	\$2,706,977	\$4,347,315
Unappropriated Ending Fund Balance and Reserves	\$0	\$12,902,201	\$20,711,681
<b>Total Requirements</b>	<b>\$77,337,282</b>	<b>\$148,906,915</b>	<b>\$159,204,140</b>
<b>Total FTE</b>	<b>319.32</b>	<b>321.64</b>	<b>308.89</b>

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

- State Operations are based upon the Community College Support Funding level of \$550 million
- Property Taxes reflect a 3.25% increase based on information from the State
- Tuition and Fees: Assumes an enrollment decrease of 2% from 2016/17; \$5/credit increase in tuition per credit
- Exempt salary and Classified salary increased by 3.5%; strategic savings adjustments
- FT Faculty salary schedule increased by 3.4% to state wide average, plus one step, pending final bargaining outcome; strategic savings adjustments
- PT Faculty salary decrease of 1% for enrollment decline; salary schedule increased 3.4% for faculty salary adjustments, pending final bargaining outcome
- Student wages increase .7% from 2016/17 current budget; increase \$100,000 due to discontinuation of Buy-One-Get-One waivers for qualifying high school graduates
- Health insurance contractually stipulated increase of 6%
- PERS rate approximately 11.2%
- Fixed District costs projected
- Departmental Materials & Services and Capital decrease is approximately .4% from the 2016/17 adopted budget

PROPERTY TAX LEVIES			
	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Imposed
	Last Year 2015/16	This Year 2016/17	Next Year 2017/18
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	\$1,981,762	\$3,418,548	\$3,475,924

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, but not Incurred on July 1
General Obligation Bonds	\$34,030,000	\$0
Other Bonds	\$16,275,000	\$0
Other Borrowings	\$147,921	\$0
<b>Total</b>	<b>\$50,452,921</b>	<b>\$0</b>

No. 00392641 - June 2, 2017



**Budget Committee**  
**Approve 2017/18 Budget for Board Action**

**Recommendation of the President:** That the Rogue Community College (RCC) District Budget Committee adopts Resolution No. B88-16/17, approving the 2017/18 budget as presented, for action by the Board of Education in June 2017.

**Background Information:** RCC has established a Budget Committee (Committee) in accordance with ORS 294.414. On May 16, 2017 the Committee reviewed the 2017/18 proposed budget pursuant to Oregon budget law. This meeting was open to the public, and due notice was provided. Updates to the budget since that date will be presented at the public hearing on the 2017/18 budget to be held May 25, 2017, at 9:30 am prior to action on this resolution. The Budget Committee Chair, Gerald L. Work, is the designated presiding officer (ORS 294.414(9)) for the 2017/18 budget approval process.

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

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

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

**Resolved,** that the Budget Committee of the RCC District adopt Resolution No. B88-16/17 approving the budget for the 2017/18 fiscal year, for action by the Board of Education in June 2017, for total requirements in the amount of \$159,204,140 and the property taxes for the 2017/18 fiscal year at the rate of \$0.5128 per \$1,000 of assessed value for operating purposes in the General Fund and in the amount of \$3,475,924 for the general obligation bond principal and interest in the Debt Service – General Obligation Bonds fund.

Committee Action: Approved

  
Gerald L. Work, Chair, RCC District Budget Committee

Dated: May 25, 2017

---

**Adopt 2017/18 Budget**

***Recommendation of the President:*** That the Rogue Community College (RCC) Board of Education (Board) approve Resolution B89-16/17 to adopt the 2017/18 Budget and make applicable appropriations.

***Background Information:*** In accordance with ORS 294.453, a public hearing was held at 4:00 p.m. on June 20, 2017 at the Table Rock Campus, Room 206, located at 7800 Pacific Avenue, White City, Oregon, to receive public testimony on said budget. That testimony being considered, a formal action of the Board must take place to adopt the budget and set appropriations.

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

***Resolved,*** that the Board of Education of Rogue Community College District hereby approve Resolution No. B89-16/17 to adopt the budget for 2017/18 in the total amount of \$159,204,140, and file it in the office of the Deputy Clerk; and be it

***Resolved,*** that the amounts for the fiscal year beginning July 1, 2017, and for the purposes shown below, are hereby appropriated as follows:

**GENERAL FUND**

Instruction	\$ 15,432,376
Instructional Support	3,654,710
Student Services	5,717,248
Community Services	195,403
College Support Services	7,932,864
Plant Operations and Maintenance	3,182,805
Transfers Out	2,567,380
Contingency	2,010,770
<b>TOTAL GENERAL FUND</b>	<b>\$ 40,693,556</b>

**CAPITAL IMPROVEMENT FUND - MAINTENANCE**

Plant Operations and Maintenance	\$ 2,195,224
Facilities Acquisition & Construction	1,078,290
Contingency	211,001
<b>TOTAL CAPITAL IMPROVEMENT FUND - MAINTENANCE</b>	<b>\$ 3,484,515</b>

**CAPITAL IMPROVEMENT FUND – COPS & BONDS**

Facilities Acquisition & Construction	\$ 15,000,000
<b>TOTAL CAPITAL IMPROVEMENT FUND – COPS &amp; BONDS</b>	<b>\$ 15,000,000</b>

**CAPITAL IMPROVEMENT FUND – STATE & LOCAL**

Facilities Acquisition & Construction	\$ 14,247,100
<b>TOTAL CAPITAL IMPROVEMENT FUND – STATE &amp; LOCAL</b>	<b>\$ 14,247,100</b>

**DEBT SERVICE FUND - OTHER**

College Support Services	\$ 1,711,248
Contingency	34,240
<b>TOTAL DEBT SERVICE FUND - OTHER</b>	<b>\$ 1,745,488</b>

**DEBT SERVICE FUND – GENERAL OBLIGATION BONDS**

College Support Services	\$ 3,278,900
<b>TOTAL DEBT SERVICE FUND – GENERAL OBLIGATION BONDS</b>	<b>\$ 3,278,900</b>

**COLLEGE SERVICES FUND**

College Support Services	\$ 246,629
Plant Operations and Maintenance	141,986
Transfers Out	2,345,068
Contingency	250,000
<b>TOTAL COLLEGE SERVICES FUND</b>	<b>\$ 2,983,683</b>

**CONTRACT AND GRANT FUND**

Instruction	\$ 1,409,918
Instructional Support	2,380,505
Student Services	3,783,259
Community Services	5,000
College Support Services	89,358
Plant Operations and Maintenance	5,000
Facilities Acquisition & Construction	1,246,870
Contingency	586,325
<b>TOTAL CONTRACT AND GRANT FUND</b>	<b>\$9,506,235</b>



**ENTREPRENEURIAL FUND**

Instruction	\$ 771,977
Instructional Support	438,958
Student Services	117,500
Community Services	100,000
College Support Services	218,558
Facilities Acquisition & Construction	25,000
Transfers Out	83,250
Contingency	290,309
<b>TOTAL ENTREPRENEURIAL FUND</b>	<b>\$ 2,045,552</b>

**FINANCIAL AID FUND**

Financial Aid	\$ 32,772,704
Transfers Out	37,600
<b>TOTAL FINANCIAL AID FUND</b>	<b>\$32,810,304</b>

**HIGHER EDUCATION CENTER FUND**

Instructional Support	\$ 38,268
College Support Services	270,153
Plant Operations and Maintenance	499,889
Transfers Out	30,000
Contingency	120,643
<b>TOTAL HIGHER EDUCATION CENTER FUND</b>	<b>\$ 958,953</b>

**INTRA-COLLEGE FUND**

Instructional Support	\$ 165,629
Student Services	444,147
College Support Services	95,202
Transfers Out	5,500
Contingency	724
<b>TOTAL INTRA-COLLEGE FUND</b>	<b>\$ 711,202</b>

**PERS FUND**

College Support Services	\$ 50,000
Transfers Out	1,685,502
Contingency	100,000
<b>TOTAL PERS FUND</b>	<b>\$ 1,835,502</b>

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**SELF-SUPPORT FUND**

Instruction	\$ 566,760
Instructional Support	697,920
Transfers Out	25,000
Contingency	159,645
<b>TOTAL SELF-SUPPORT FUND</b>	<b>\$ 1,449,325</b>

**STABILITY RESERVE FUND**

Transfers Out	750,000
<b>TOTAL STABILITY RESERVE FUND</b>	<b>\$ 750,000</b>

**TECHNOLOGY AND EQUIPMENT FUND**

Instruction	\$ 579,644
Instructional Support	509,141
Student Services	8,080
College Support Services	1,271,064
Plant Operations and Maintenance	30,415
Contingency	185,042
<b>TOTAL TECHNOLOGY AND EQUIPMENT FUND</b>	<b>\$ 2,583,386</b>

**UNEMPLOYMENT FUND**

College Support Services	\$ 262,665
Contingency	46,352
<b>TOTAL UNEMPLOYMENT FUND</b>	<b>\$ 309,017</b>

**AUXILIARY SERVICES FUND**

Student Services	\$ 2,421,885
Transfers Out	14,550
Contingency	189,501
<b>TOTAL AUXILIARY SERVICES FUND</b>	<b>\$ 2,625,936</b>

**OTHER AUXILIARY SERVICES FUND**

Student Services	\$ 78,182
Community Services	882,861
Plant Operations and Maintenance	284,634
Transfers Out	65,365
Contingency	162,763
<b>TOTAL OTHER AUXILIARY SERVICES FUND</b>	<b>\$ 1,473,805</b>

**SUMMARY OF ALL FUNDS**

Total appropriation of all funds	\$138,492,459
Total unappropriated ending fund balance & reserved for future expenditures	20,711,681
<b>TOTAL OF ALL FUNDS</b>	<b>\$159,204,140</b>

Board Action: Approved

  
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Ron Fox, Chair, RCC Board of Education

Dated: June 20, 2017

### Impose 2017/18 Taxes

**Recommendation of the President:** That the Rogue Community College (RCC) Board of Education (Board) approve Resolution B90-16/17 to levy all taxes as required by the 2017/18 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 2017/18 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 \$3,475,924 for the Jackson and Josephine County levies for payment of bonded debt; and that these taxes are hereby imposed for tax year 2017/18 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)		\$1,943,400
Measure 17-69 (Jackson and Josephine Counties)		<u>\$1,532,524</u>
Total Debt Service Fund – General Obligation Bonds		<u>\$3,475,924</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 2017/18 Taxes for Rogue Community College.

Board Action: Approved

  
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Ron Fox, Chair, RCC Board of Education

Dated: June 20, 2017