



## 2018/2019 Adopted Budget

The budget report is also available at:

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



ROGUE COMMUNITY COLLEGE  
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2018/2019 ADOPTED BUDGET

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## **Budget Message**

**May 2018**

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 2018/19 fiscal year. As with budgets in the past, the 2018/19 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 2018 forecast, the current outlook for Oregon remains bright. Employment growth is more than enough to meet population gains and to absorb the workers coming back into the labor market. Wages are rising faster than in the typical state, as are household incomes. Oregon's overall revenue outlook remains positive even though the federal Tax Cuts and Jobs Act (TCJA) will negatively affect the State's revenues in the 2017/19 biennium. The TCJA loss was offset by four other forecast changes: 1) increase in the Lottery revenue forecast; 2) increased macroeconomic impacts due to TCJA; 3) behavioral changes of taxpayers due to the TCJA; 4) actual revenue collections are higher than expected. Beyond this biennium the outlook has largely been lowered, somewhat due to the structural budget gap of expenditures increasing faster than revenues.

Regionally, the Rogue Valley's economic outlook is positive. The Rogue Valley has more jobs today than prior to the Great Recession, plus our region added population during the last four years. Unfortunately, our region's new construction is not keeping pace with the increase in population, creating a housing crunch in the Rogue Valley. With the increase in job availability students with financial obligations are drawn away from their studies and reenter the workforce full time. Recent high school graduates are moving away from the Rogue Valley with the help of the

Oregon Promise and due to the lack of affordable housing in the Rogue Valley. All of this has a negative impact on the College's overall FTE, decreasing tuition and fee revenue, and the College's portion of the Community College Support Fund (CCSF).

### Budget Development Process

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

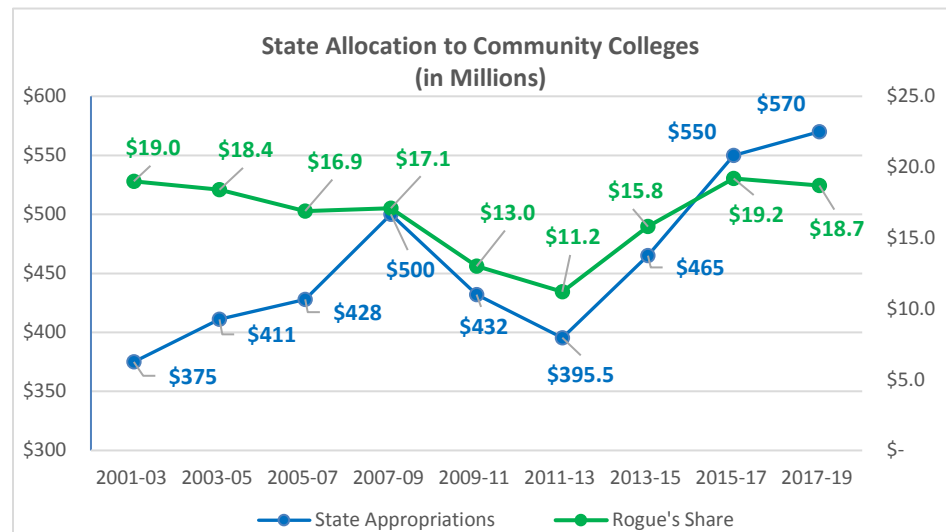
The College proactively manages its financial resources, adopting budgetary principles that address its core themes, strategic plan, revenue enhancements, and the impact of its current actions on its future financial health. Our focus throughout the budget development and planning process is to determine the optimal balance of revenue, expenditures, and program and service levels, while 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. Unfortunately with declining enrollments the College again faced a significant shortfall in the second year, making it necessary to utilize reserves to stabilize the budget while efforts to increase enrollment continue.

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.

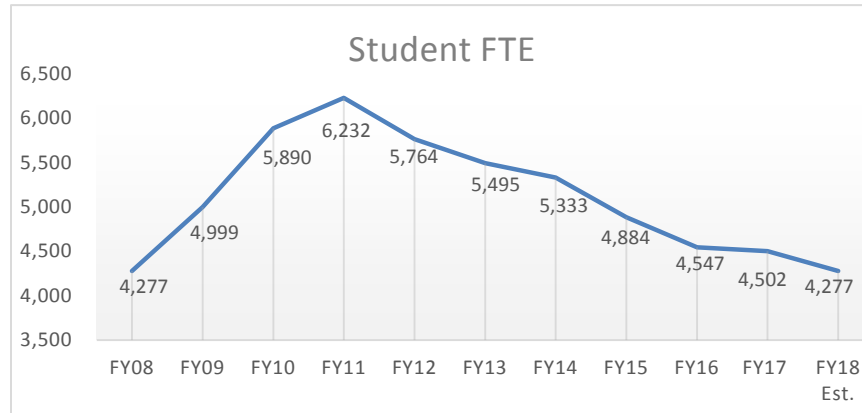
### 2018/19 Budget Assumptions

This budget is based upon a CCSF appropriation of \$570 million. The proposed budget assumes 3.3% of the overall CCSF, or \$9.3 million, will be allocated to the College. This is 1.1% less than the College's CCSF allocation in the previous year, equating to \$105,000. The decrease in allocation is due to the College's continued enrollment decline.

Property taxes are projected to increase 3.25%, or \$433,000, over 2017/18 actuals.



Tuition is expected to decrease 3% in accordance with the anticipated enrollment decline. The Board of Education voted to increase tuition by \$3 per credit for 2018/19. The overall change projected is a decrease in tuition of \$27,000, or 0.22%.



The beginning fund balance for 2018/19 is expected to be approximately \$4.1 million. An additional \$1.7 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.

The personnel services budget increased \$607,000, or 2.9%, when compared to the 2017/18 adopted budget. This increase is a combination of contractually stipulated and negotiated salary increases, and zero furlough days.

Other personnel costs have increased approximately \$661,000, or 7.08%, representing, an increase in PERS expense and the contractual increase to health insurance.

Materials and services have increased approximately \$3 million or 52%, representing implementation of a new Enterprise Resource Program (ERP), departmental expenditure reductions and projected needs.

Transfers out decreased \$420,000, or 16.4%, representing an accounting change for the purchase of a new ERP.

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

Cathy Kemper-Pelle  
President

Lisa Stanton  
Budget Officer/Chief Financial Officer

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ROGUE COMMUNITY COLLEGE  
BUDGET TIMELINE  
FOR THE FISCAL YEAR 2018/19

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May 4, 2018	Publish notice of 5/15/18 and 5/24/18 budget hearings in the Mail Tribune, Daily Courier
May 15, 2018	Budget Committee 2:45 pm (RWC) - hearing to receive budget message and proposed budget (part 1) – questions due to Business Office by 5/18/18
May 18, 2018	Budget Committee questions due to Business Office
May 24, 2018	Budget Committee 2:30 pm (TRC) – proposed budget (part 2), responses to questions, hearing to receive public comment and consider approval of budget
May 29, 2018	Publish notice of 6/5/18 budget hearing in the Mail Tribune, Daily Courier (if necessary)
June 5, 2018	Budget Committee to approve the budget 11 am (TRC) (if necessary) If no Budget Committee on 6/5/18 Publish CC-1 and necessary Supplemental budget documents in the Daily Courier; publish notice of Adopted budget hearing in the Mail Tribune
June 11, 2018	If Budget Committee on 6/5/18 Publish CC-1 and necessary Supplemental budget documents in the Daily Courier; publish notice of Adopted budget hearing in the Mail Tribune
June 26, 2018	Board of Education meeting 4 pm (TRC) – to adopt budget
June 28, 2018	Levy and signed resolution to Josephine and Jackson County assessors, due by 7/15/18

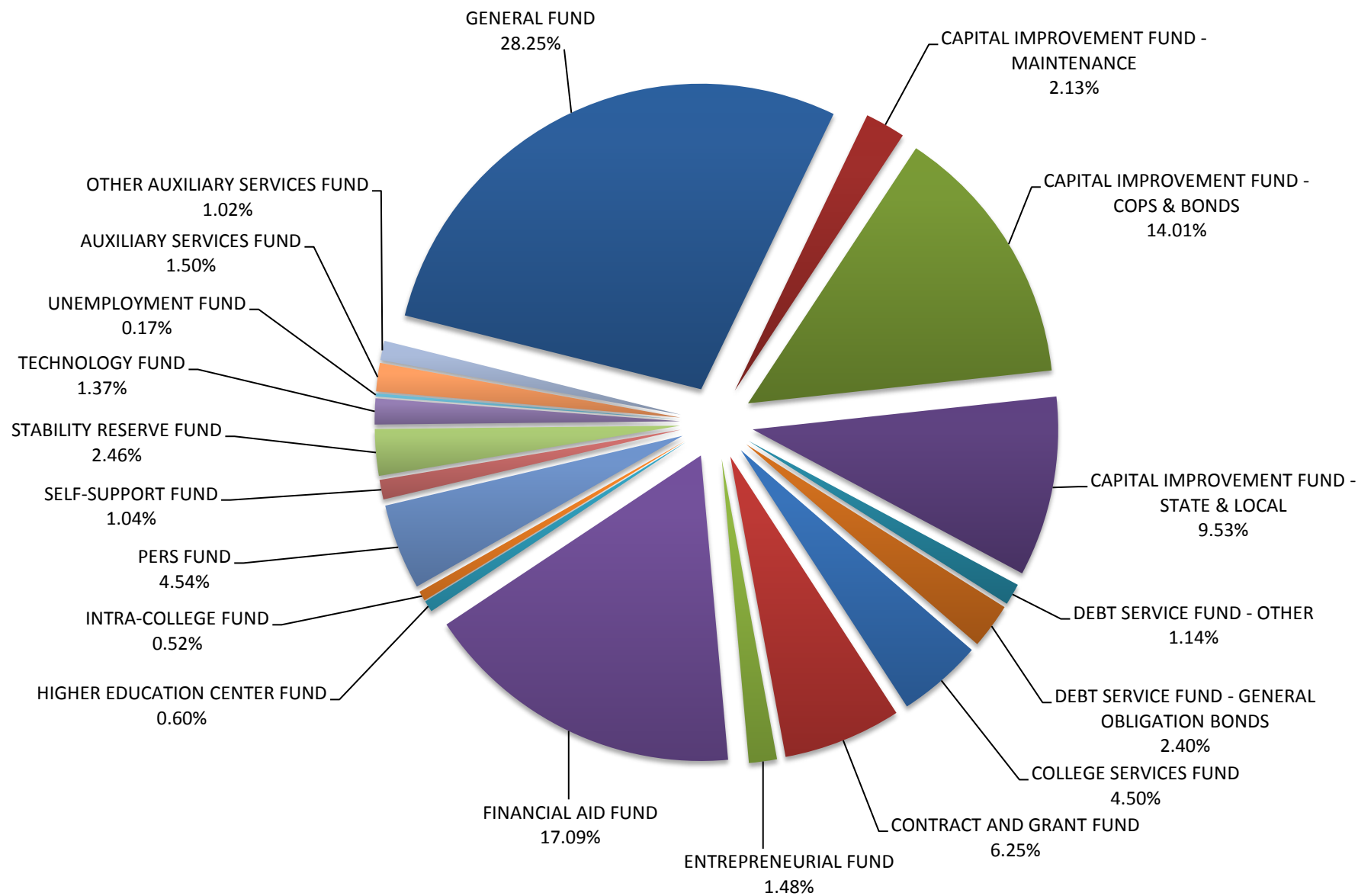
**ROGUE COMMUNITY COLLEGE**  
**ALL FUNDS**  
**SUMMARY OF RESOURCES AND REQUIREMENTS**  
**2018/19 ADOPTED BUDGET**

15/16 ACTUAL	16/17 ACTUAL	17/18 ADOPTED	17/18 CURRENT	DESCRIPTION	PROPOSED TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 39,676,532	\$ 40,311,594	\$ 40,693,556	\$ 40,693,556	GENERAL FUND	\$ 44,815,405	\$ 44,815,405	\$ 44,815,405
3,558,247	3,495,939	3,484,515	3,484,515	CAPITAL IMPROVEMENT FUND - MAINTENANCE	3,388,506	3,388,506	3,388,506
239,501	31,224,036	23,071,988	23,071,988	CAPITAL IMPROVEMENT FUND - COPS & BONDS	22,245,170	22,245,170	22,245,170
754,100	250,000	14,247,100	14,247,100	CAPITAL IMPROVEMENT FUND - STATE & LOCAL	15,128,908	15,128,908	15,128,908
1,620,833	1,682,868	1,745,488	1,745,488	DEBT SERVICE FUND - OTHER	1,813,469	1,813,469	1,813,469
2,210,192	11,287,444	3,685,444	3,685,444	DEBT SERVICE FUND - GENERAL OBLIG BONDS	3,817,921	3,817,921	3,817,921
4,427,315	6,213,185	6,513,765	6,513,765	COLLEGE SERVICES FUND	7,145,965	7,145,965	7,145,965
4,324,254	6,489,715	9,506,235	9,506,235	CONTRACT AND GRANT FUND	9,919,932	9,919,932	9,919,932
250,000	1,593,679	2,045,552	2,045,552	ENTREPRENEURIAL FUND	2,353,138	2,353,138	2,353,138
23,448,238	21,251,433	32,810,304	32,810,304	FINANCIAL AID FUND	27,141,441	27,141,441	27,141,441
506,485	572,143	958,953	958,953	HIGHER EDUCATION CENTER FUND	946,589	946,589	946,589
738,718	654,890	711,202	711,202	INTRA-COLLEGE FUND	833,293	833,293	833,293
7,266,294	7,423,809	7,127,517	7,127,517	PERS FUND	7,207,927	7,207,927	7,207,927
1,764,096	1,224,871	1,449,325	1,449,325	SELF-SUPPORT FUND	1,645,977	1,645,977	1,645,977
3,161,052	3,661,052	4,161,052	4,161,052	STABILITY RESERVE FUND	3,911,052	3,911,052	3,911,052
2,086,858	2,035,195	2,583,386	2,583,386	TECHNOLOGY AND EQUIPMENT FUND	2,179,138	2,179,138	2,179,138
266,483	257,438	309,017	309,017	UNEMPLOYMENT FUND	274,887	274,887	274,887
3,291,163	3,153,116	2,625,936	2,625,936	AUXILIARY SERVICES FUND	2,381,323	2,381,323	2,381,323
1,417,767	1,320,964	1,473,805	1,473,805	OTHER AUXILIARY SERVICES FUND	1,618,968	1,618,968	1,618,968
<u>\$ 101,008,128</u>	<u>\$ 144,103,371</u>	<u>\$ 159,204,140</u>	<u>\$ 159,204,140</u>	TOTAL RESOURCES	<u>\$ 158,769,009</u>	<u>\$ 158,769,009</u>	<u>\$ 158,769,009</u>

**ROGUE COMMUNITY COLLEGE  
ALL FUNDS  
SUMMARY OF RESOURCES AND REQUIREMENTS  
2018/19 ADOPTED BUDGET**

15/16 ACTUAL	16/17 ACTUAL	17/18 ADOPTED	17/18 CURRENT	DESCRIPTION	PROPOSED TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 34,800,078	\$ 36,899,697	\$ 40,693,556	\$ 40,693,556	GENERAL FUND	\$ 44,815,405	\$ 44,815,405	\$ 44,815,405
1,039,248	720,122	3,484,515	3,484,515	CAPITAL IMPROVEMENT FUND - MAINTENANCE	3,388,506	3,388,506	3,388,506
239,501	8,326,615	23,071,988	23,071,988	CAPITAL IMPROVEMENT FUND - COPS & BONDS	22,245,170	22,245,170	22,245,170
504,100	36,969	14,247,100	14,247,100	CAPITAL IMPROVEMENT FUND - STATE & LOCAL	15,128,908	15,128,908	15,128,908
1,586,589	1,648,623	1,745,488	1,745,488	DEBT SERVICE FUND - OTHER	1,813,469	1,813,469	1,813,469
1,952,625	10,876,808	3,685,444	3,685,444	DEBT SERVICE FUND - GENERAL OBLIG BONDS	3,817,921	3,817,921	3,817,921
912,621	1,140,474	6,513,765	6,513,765	COLLEGE SERVICES FUND	7,145,965	7,145,965	7,145,965
3,678,175	5,472,085	9,506,235	9,506,235	CONTRACT AND GRANT FUND	9,919,932	9,919,932	9,919,932
175,000	863,620	2,045,552	2,045,552	ENTREPRENEURIAL FUND	2,353,138	2,353,138	2,353,138
23,448,238	21,251,433	32,810,304	32,810,304	FINANCIAL AID FUND	27,141,441	27,141,441	27,141,441
506,485	572,143	958,953	958,953	HIGHER EDUCATION CENTER FUND	946,589	946,589	946,589
504,324	488,350	711,202	711,202	INTRA-COLLEGE FUND	833,293	833,293	833,293
1,561,927	1,633,733	7,127,517	7,127,517	PERS FUND	7,207,927	7,207,927	7,207,927
1,536,787	1,116,847	1,449,325	1,449,325	SELF-SUPPORT FUND	1,645,977	1,645,977	1,645,977
0	0	4,161,052	4,161,052	STABILITY RESERVE FUND	3,911,052	3,911,052	3,911,052
1,488,356	1,318,128	2,583,386	2,583,386	TECHNOLOGY AND EQUIPMENT FUND	2,179,138	2,179,138	2,179,138
51,614	63,400	309,017	309,017	UNEMPLOYMENT FUND	274,887	274,887	274,887
2,519,370	2,388,821	2,625,936	2,625,936	AUXILIARY SERVICES FUND	2,381,323	2,381,323	2,381,323
832,244	610,226	1,473,805	1,473,805	OTHER AUXILIARY SERVICES FUND	1,618,968	1,618,968	1,618,968
<u>\$ 77,337,282</u>	<u>\$ 95,428,094</u>	<u>\$ 159,204,140</u>	<u>\$ 159,204,140</u>	TOTAL REQUIREMENTS	<u>\$ 158,769,009</u>	<u>\$ 158,769,009</u>	<u>\$ 158,769,009</u>
23,670,846	48,675,277	0	0	ENDING FUND BALANCE	0	0	0
<u>\$ 101,008,128</u>	<u>\$ 144,103,371</u>	<u>\$ 159,204,140</u>	<u>\$ 159,204,140</u>	TOTAL REQUIREMENTS (INCLUDING ENDING FUND BALANCE)	<u>\$ 158,769,009</u>	<u>\$ 158,769,009</u>	<u>\$ 158,769,009</u>

ROGUE COMMUNITY COLLEGE  
ALL FUNDS  
2018/19 ADOPTED BUDGET



## GENERAL FUND

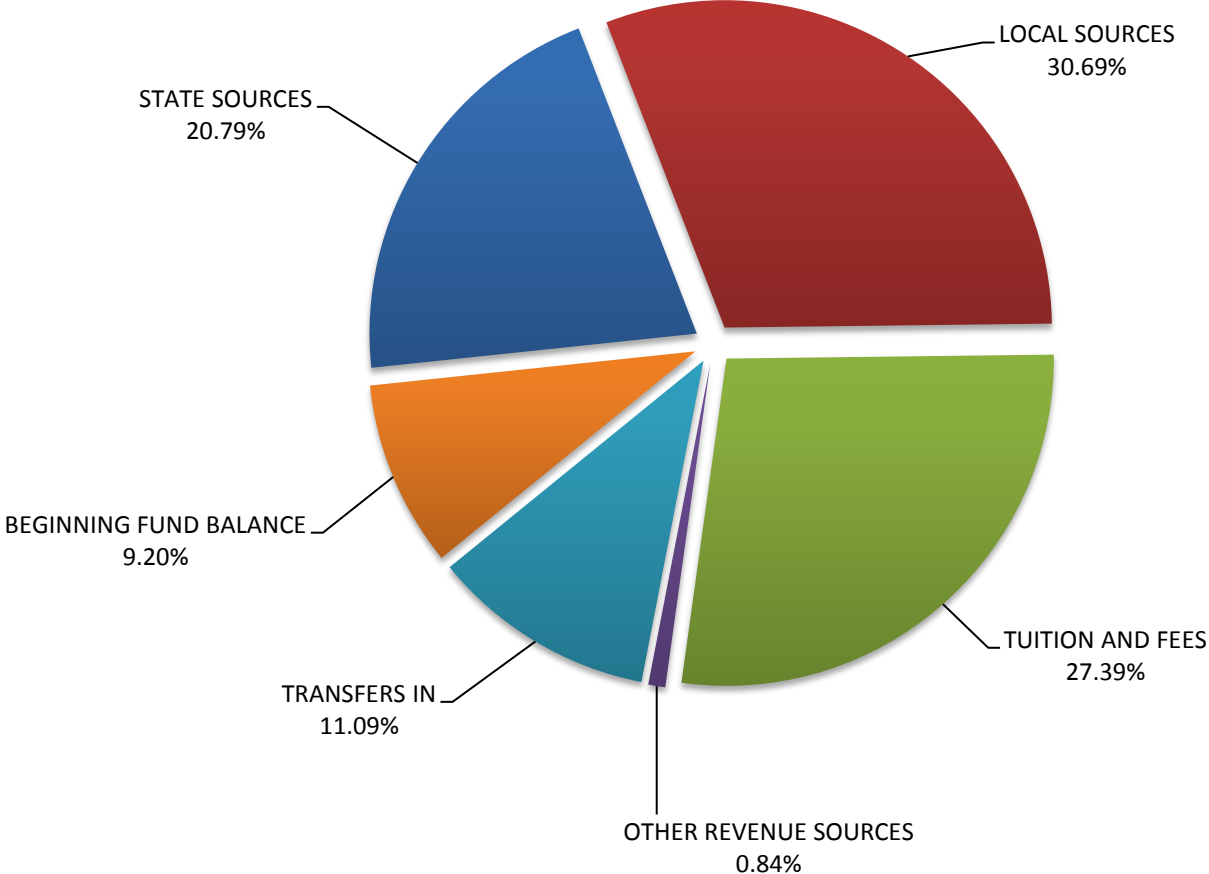
The General Fund covers general operations of the College and accounts for all financial resources and expenditures of the College, except for those required to be accounted for in another fund. The principal sources of revenue include tuition, property taxes, and state community college support.

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ROGUE COMMUNITY COLLEGE  
 GENERAL FUND  
 SUMMARY OF RESOURCES AND REQUIREMENTS  
 2018/19 ADOPTED BUDGET

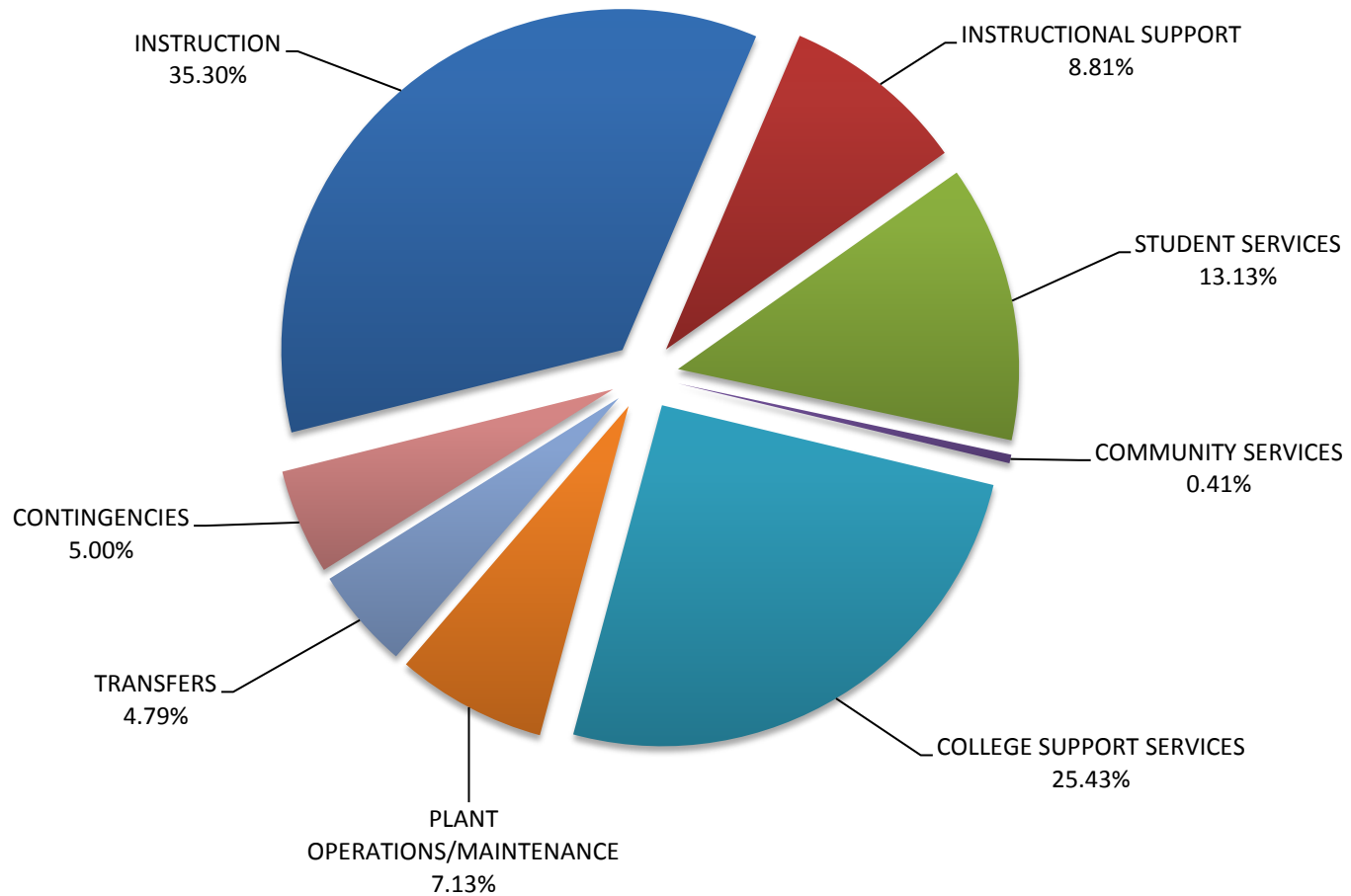
15/16 ACTUAL	16/17 ACTUAL	17/18 ADOPTED	17/18 CURRENT		PROPOSED TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 9,782,060	\$ 9,458,552	\$ 8,585,736	\$ 8,585,736	STATE SOURCES	\$ 9,315,295	\$ 9,315,295	\$ 9,315,295
12,444,576	12,921,491	13,159,371	13,159,371	LOCAL SOURCES	13,753,601	13,753,601	13,753,601
12,444,634	12,574,187	13,079,141	13,079,141	TUITION AND FEES	12,275,897	12,275,897	12,275,897
298,894	474,943	376,000	376,000	OTHER REVENUE SOURCES	376,000	376,000	376,000
0	5,964	2,427,322	2,427,322	TRANSFERS IN	4,970,185	4,970,185	4,970,185
4,706,366	4,876,454	3,065,986	3,065,986	BEGINNING FUND BALANCE	4,124,427	4,124,427	4,124,427
<u>\$ 39,676,532</u>	<u>\$ 40,311,593</u>	<u>\$ 40,693,556</u>	<u>\$ 40,693,556</u>	TOTAL RESOURCES	<u>\$ 44,815,405</u>	<u>\$ 44,815,405</u>	<u>\$ 44,815,405</u>
\$ 15,086,469	\$ 15,272,213	\$ 15,432,376	\$ 15,458,832	INSTRUCTION	\$ 15,814,877	\$ 15,814,877	\$ 15,814,877
3,844,427	3,849,618	3,654,710	3,657,698	INSTRUCTIONAL SUPPORT	3,950,044	3,950,044	3,950,044
5,014,623	5,007,345	5,717,248	5,772,657	STUDENT SERVICES	5,883,238	5,883,238	5,883,238
201,509	246,158	195,403	195,403	COMMUNITY SERVICES	184,989	184,989	184,989
6,500,992	6,828,241	7,932,864	7,849,259	COLLEGE SUPPORT SERVICES	11,398,748	11,398,748	11,398,748
2,484,647	2,591,780	3,182,805	3,181,557	PLANT OPERATIONS AND MAINTENANCE	3,197,249	3,197,249	3,197,249
1,667,409	3,104,339	2,567,380	2,576,574	TRANSFERS OUT	2,147,406	2,147,406	2,147,406
0	0	2,010,770	2,001,576	CONTINGENCY	2,238,854	2,238,854	2,238,854
<u>\$ 34,800,077</u>	<u>\$ 36,899,696</u>	<u>\$ 40,693,556</u>	<u>\$ 40,693,556</u>	TOTAL REQUIREMENTS	<u>\$ 44,815,405</u>	<u>\$ 44,815,405</u>	<u>\$ 44,815,405</u>

ROGUE COMMUNITY COLLEGE  
GENERAL FUND REVENUE  
2018/19 ADOPTED BUDGET





ROGUE COMMUNITY COLLEGE  
GENERAL FUND EXPENDITURES BY FUNCTION  
2018/19 ADOPTED BUDGET



**ROGUE COMMUNITY COLLEGE**  
**GENERAL FUND**  
**REQUIREMENTS BY EXPENDITURE CATEGORY**  
**2018/19 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	\$ 163,924	\$ 152,722	\$ 11,202	\$ 0	\$ 0	0
ADULT BASIC SKILLS	839,731	809,621	30,110	0	0	0
ART	140,947	134,147	6,800	0	0	0
AUTOMOTIVE TECHNOLOGY	364,184	315,058	49,126	0	0	0
BUSINESS AND OFFICE TECHNOLOGY	489,530	485,778	3,752	0	0	0
COMPUTER SCIENCE	514,819	505,218	9,601	0	0	0
COOPERATIVE WORK EXPERIENCE	3,341	0	3,341	0	0	0
CRIMINAL JUSTICE	113,209	106,748	6,461	0	0	0
DIESEL TECHNOLOGY	315,305	278,192	37,113	0	0	0
DISTRICT	27,820	0	27,820	0	0	0
EARLY CHILDHOOD EDUCATION	220,660	216,680	3,980	0	0	0
ELECTRONICS	329,763	321,741	7,387	635	0	0
EMS	295,365	255,794	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	135,255	123,300	11,955	0	0	0
HUMANITIES	915,948	907,213	8,735	0	0	0
INSTRUCTIONAL SERVICES ADMINISTRATION	367,837	367,837	0	0	0	0
MANUFACTURING ENGINEERING TECHNOLOGY	126,724	113,229	12,545	950	0	0
MASSAGE	134,296	131,762	2,534	0	0	0
MATH	850,481	844,122	6,359	0	0	0
MECHATRONICS	44,356	34,356	10,000	0	0	0
MUSIC	2,833	0	2,833	0	0	0
MUSIC ENSEMBLES	5,177	3,944	1,233	0	0	0
NURSING	753,601	733,796	19,805	0	0	0
PART-TIME FACULTY-INSTRUCTIONAL SERVICES	5,662,801	5,662,801	0	0	0	0
PRACTICAL NURSING	227,676	224,060	3,616	0	0	0
ROLEA	916	0	916	0	0	0
SCIENCE	1,143,457	1,077,560	65,897	0	0	0
SMALL BUSINESS DEVELOPMENT CENTER	131,211	117,069	12,685	1,457	0	0
SOCIAL SCIENCE	601,685	596,393	5,292	0	0	0

**ROGUE COMMUNITY COLLEGE**  
**GENERAL FUND**  
**REQUIREMENTS BY EXPENDITURE CATEGORY**  
**2018/19 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	\$ 512,159	\$ 512,159	0	0	0	0
TRC LEARNING & RESOURCE CENTER	51,373	51,373	0	0	0	0
WELDING	290,969	245,479	45,490	0	0	0
<b>TOTAL INSTRUCTION</b>	<b>\$ 15,814,877</b>	<b>\$ 15,328,152</b>	<b>\$ 483,683</b>	<b>\$ 3,042</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>INSTRUCTIONAL SUPPORT</b>						
CURRICULUM & SCHEDULING	\$ 147,301	\$ 138,589	8,712	0	0	0
DISTANCE LEARNING	315,161	282,301	32,860	0	0	0
EDUCATIONAL PARTNERSHIPS	265,580	247,734	17,846	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	148,164	140,161	6,461	1,542	0	0
INSTRUCTIONAL DEVELOPMENT	1,568	0	1,568	0	0	0
INSTRUCTIONAL MEDIA	523,106	448,182	66,665	8,259	0	0
INSTRUCTIONAL SERVICES ADMINISTRATION	1,641,551	1,583,847	57,704	0	0	0
LIBRARY	767,768	643,376	102,184	22,208	0	0
PART-TIME FACULTY-INSTRUCTIONAL SERVICES	124,784	124,784	0	0	0	0
PROGRAM DEVELOPMENT	3,000	0	3,000	0	0	0
<b>TOTAL INSTRUCTIONAL SUPPORT</b>	<b>\$ 3,950,044</b>	<b>\$ 3,608,974</b>	<b>\$ 309,061</b>	<b>\$ 32,009</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>STUDENT SERVICES</b>						
CAREER AND STUDENT EMPLOYMENT SERVICES	\$ 190,998	\$ 169,959	21,039	0	0	0
COMMENCEMENT	28,585	0	28,585	0	0	0
COUNSELING	1,165,382	1,112,874	52,508	0	0	0
DISABILITY SERVICES	448,563	355,506	93,057	0	0	0
DISTRICT	211,076	0	211,076	0	0	0
ENROLLMENT SERVICES	997,400	971,915	25,485	0	0	0
FINANCIAL AID	633,493	619,054	14,439	0	0	0
HUMAN DEVELOPMENT	3,259	0	3,259	0	0	0

**ROGUE COMMUNITY COLLEGE**  
**GENERAL FUND**  
**REQUIREMENTS BY EXPENDITURE CATEGORY**  
**2018/19 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>						
ID CARD MACHINES	\$ 2,833	\$ 0	\$ 2,833	\$ 0	\$ 0	\$ 0
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	393,383	393,383	0	0	0	0
RECRUITMENT	256,880	224,946	31,934	0	0	0
STUDENT LIFE	82,454	71,909	10,545	0	0	0
STUDENT SERVICES ADMINISTRATION	809,502	762,844	46,658	0	0	0
STUDENT SUPPORT	5,657	0	5,657	0	0	0
TRIO - ED OPP CTR	76,765	76,265	500	0	0	0
TRIO - STUDENT SUPP SVC	77,619	64,232	13,387	0	0	0
TRIO - STUDENT SUPP SVC RVC	71,211	62,662	8,549	0	0	0
TRIO - TALENT SEARCH	87,717	86,717	1,000	0	0	0
VETERAN'S ADVISING	224,639	210,580	14,059	0	0	0
<b>TOTAL STUDENT SERVICES</b>	<b>\$ 5,883,238</b>	<b>\$ 5,182,846</b>	<b>\$ 700,392</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	180,196	173,619	6,577	0	0	0
<b>TOTAL COMMUNITY SERVICES</b>	<b>\$ 184,989</b>	<b>\$ 173,619</b>	<b>\$ 11,370</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>COLLEGE SUPPORT SERVICES</b>						
ACCREDITATION	\$ 120,212	\$ 82,712	\$ 37,500	\$ 0	\$ 0	\$ 0
BOARD OF EDUCATION	237,719	219,983	17,736	0	0	0
BUDGET AND FINANCIAL SERVICES	727,284	693,272	34,012	0	0	0
COLLEGE SERVICES ADMINISTRATION	231,707	211,326	20,381	0	0	0
COMMUNICATIONS	119,109	98,412	20,697	0	0	0
CONTRACTS & PROCUREMENT	275,549	269,910	5,639	0	0	0
DISTRICT	5,338,454	95,974	5,242,480	0	0	0

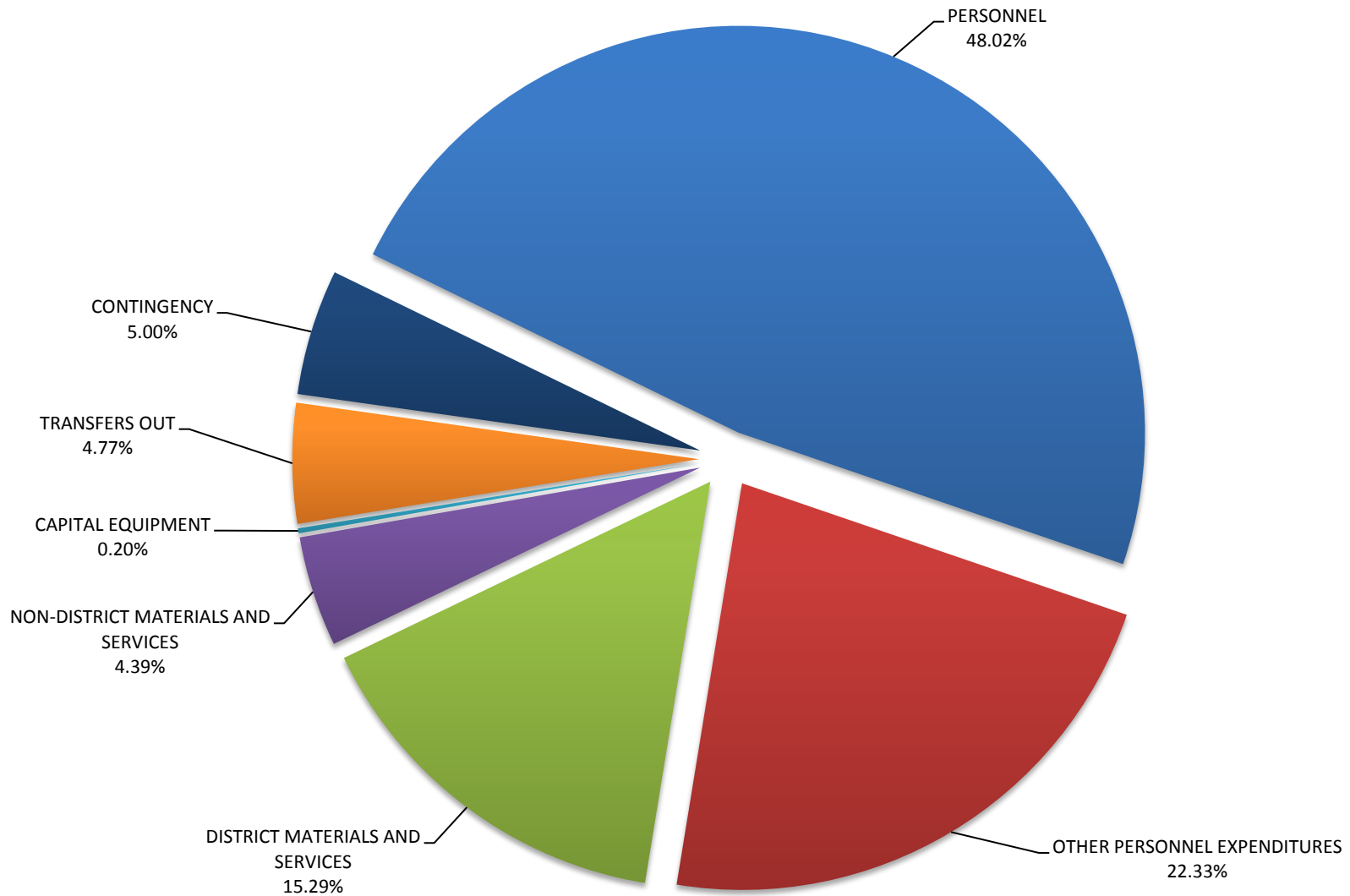
**ROGUE COMMUNITY COLLEGE**  
**GENERAL FUND**  
**REQUIREMENTS BY EXPENDITURE CATEGORY**  
**2018/19 ADOPTED BUDGET**

	<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>						
ERGONOMIC CORRECTIONS	\$ 15,000	\$ 0	\$ 15,000	\$ 0	\$ 0	0
FOUNDATION	192,876	192,876	0	0	0	0
HUMAN RESOURCES	412,825	382,435	30,390	0	0	0
I/T ELECTRONIC SECURITY SYSTEMS	110,199	74,607	17,927	17,665	0	0
I/T-NETWORK SERVICES	609,473	526,652	66,341	16,480	0	0
I/T-PROGRAMMING SERVICES	439,145	428,833	10,312	0	0	0
I/T-USER SERVICES	298,813	283,636	15,177	0	0	0
INSTITUTIONAL RESEARCH	304,340	299,184	5,156	0	0	0
MAILROOM	139,236	124,073	15,163	0	0	0
MARKETING	624,892	504,804	120,088	0	0	0
PART-TIME FACULTY-COLLEGE SERVICES	238,945	238,945	0	0	0	0
PAYROLL	216,069	207,568	8,501	0	0	0
PRESIDENT'S OFFICE	394,507	290,015	104,492	0	0	0
RISK MANAGEMENT	240,657	229,932	10,725	0	0	0
SECURITY	83,697	80,150	3,547	0	0	0
TITLE IX	28,040	0	28,040	0	0	0
<b>TOTAL COLLEGE SUPPORT SERVICES</b>	<b>\$ 11,398,748</b>	<b>\$ 5,535,299</b>	<b>\$ 5,829,304</b>	<b>\$ 34,145</b>	<b>\$ 0</b>	<b>0</b>
<b>PLANT OPERATIONS AND MAINTENANCE</b>						
CAPITAL PROJECTS ADMINISTRATION	\$ 13,084	\$ 11,734	\$ 1,350	\$ 0	\$ 0	0
DISTRICT	1,182,832	0	1,182,832	0	0	0
FACILITIES & OPERATIONS	1,999,136	1,683,049	295,602	20,485	0	0
SAFETY COMMITTEE	2,197	0	2,197	0	0	0
<b>TOTAL PLANT OPERATIONS AND MAINTENANCE</b>	<b>\$ 3,197,249</b>	<b>\$ 1,694,783</b>	<b>\$ 1,481,981</b>	<b>\$ 20,485</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	505,000	0	0	0	505,000	0
TRANSFERS OUT - INTRA-COLLEGE FUND	151,808	0	0	0	151,808	0

ROGUE COMMUNITY COLLEGE  
 GENERAL FUND  
 REQUIREMENTS BY EXPENDITURE CATEGORY  
 2018/19 ADOPTED BUDGET

	ADOPTED TOTAL	PERSONNEL SERVICES	MATERIALS & SERVICES	CAPITAL OUTLAY	TRANSFERS OUT	CONTINGENCY
<b>TRANSFERS OUT</b>						
TRANSFERS OUT - PERS FUND	\$ 160,389	\$ 0	\$ 0	\$ 0	\$ 160,389	\$ 0
TRANSFERS OUT - SELF SUPPORT FUND	278,667	0	0	0	278,667	0
TRANSFERS OUT - STABILITY RESERVE FUND	500,000	0	0	0	500,000	0
TRANSFERS OUT - TECHNOLOGY FUND	301,542	0	0	0	301,542	0
<b>TOTAL TRANSFERS OUT</b>	<b>\$ 2,147,406</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 2,147,406</b>	<b>\$ 0</b>
<b>CONTINGENCY</b>						
CONTINGENCY	\$ 2,238,854	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,238,854
<b>TOTAL CONTINGENCY</b>	<b>\$ 2,238,854</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 2,238,854</b>
<b>TOTAL GENERAL FUND</b>	<b>\$ 44,815,405</b>	<b>\$ 31,523,673</b>	<b>\$ 8,815,791</b>	<b>\$ 89,681</b>	<b>\$ 2,147,406</b>	<b>\$ 2,238,854</b>

ROGUE COMMUNITY COLLEGE  
GENERAL FUND EXPENDITURES BY CATEGORY  
2018/19 ADOPTED BUDGET



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## CAPITAL IMPROVEMENT FUND TYPE

The Capital Improvement Funds account for the receipt and disbursement of resources for buildings and land, buying or maintaining College facilities, and equipment. The principal revenues include transfers in from other funds, bond levy proceeds and investment earnings.

## CAPITAL IMPROVEMENT FUND - MAINTENANCE

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

ROGUE COMMUNITY COLLEGE  
 CAPITAL IMPROVEMENT FUND - MAINTENANCE  
 SUMMARY OF RESOURCES AND REQUIREMENTS  
 2018/19 ADOPTED BUDGET

15/16 ACTUAL	16/17 ACTUAL	17/18 ADOPTED	17/18 CURRENT		PROPOSED TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 27,000	\$ 50,304	\$ 15,000	\$ 15,000	OTHER REVENUE SOURCES	\$ 40,000	\$ 40,000	\$ 40,000
983,963	926,634	725,944	725,944	TRANSFERS IN	577,196	577,196	577,196
2,547,282	2,518,999	2,743,571	2,743,571	BEGINNING FUND BALANCE	2,771,310	2,771,310	2,771,310
<u>\$ 3,558,247</u>	<u>\$ 3,495,938</u>	<u>\$ 3,484,515</u>	<u>\$ 3,484,515</u>	TOTAL RESOURCES	<u>\$ 3,388,506</u>	<u>\$ 3,388,506</u>	<u>\$ 3,388,506</u>
\$ 1,029,010	\$ 720,121	\$ 2,195,224	\$ 2,274,217	PLANT OPERATIONS AND MAINTENANCE	\$ 2,156,540	\$ 2,156,540	\$ 2,156,540
10,237	0	1,078,290	1,078,290	FACILITIES ACQUISITION & CONSTRUCTION	814,718	814,718	814,718
0	0	0	0	TRANSFERS OUT	200,000	200,000	200,000
0	0	211,001	132,008	CONTINGENCY	217,248	217,248	217,248
<u>\$ 1,039,247</u>	<u>\$ 720,121</u>	<u>\$ 3,484,515</u>	<u>\$ 3,484,515</u>	TOTAL REQUIREMENTS	<u>\$ 3,388,506</u>	<u>\$ 3,388,506</u>	<u>\$ 3,388,506</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  
 2018/19 ADOPTED BUDGET

15/16 ACTUAL	16/17 ACTUAL	17/18 ADOPTED	17/18 CURRENT		PROPOSED TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 239,500	\$ 31,224,036	\$ 0	\$ 0	OTHER REVENUE SOURCES	\$ 250,000	\$ 250,000	\$ 250,000
0	0	23,071,988	23,071,988	BEGINNING FUND BALANCE	21,995,170	21,995,170	21,995,170
<u>\$ 239,500</u>	<u>\$ 31,224,036</u>	<u>\$ 23,071,988</u>	<u>\$ 23,071,988</u>	TOTAL RESOURCES	<u>\$ 22,245,170</u>	<u>\$ 22,245,170</u>	<u>\$ 22,245,170</u>
\$ 239,500	\$ 613,450	\$ 15,000,000	\$ 15,000,000	FACILITIES ACQUISITION & CONSTRUCTION	\$ 18,245,170	\$ 18,245,170	\$ 18,245,170
0	7,713,163	0	0	TRANSFERS OUT	0	0	0
0	0	8,071,988	8,071,988	RESERVED FOR FUTURE EXPENDITURES	4,000,000	4,000,000	4,000,000
<u>\$ 239,500</u>	<u>\$ 8,326,614</u>	<u>\$ 23,071,988</u>	<u>\$ 23,071,988</u>	TOTAL REQUIREMENTS	<u>\$ 22,245,170</u>	<u>\$ 22,245,170</u>	<u>\$ 22,245,170</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  
 2018/19 ADOPTED BUDGET

15/16 ACTUAL	16/17 ACTUAL	17/18 ADOPTED	17/18 CURRENT		PROPOSED TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 500,000	\$ 0	\$ 14,000,000	\$ 13,246,105	STATE SOURCES	\$ 14,000,000	\$ 14,000,000	\$ 14,000,000
254,100	0	19,100	787,964	LOCAL SOURCES	959,600	959,600	959,600
0	250,000	228,000	213,031	BEGINNING FUND BALANCE	169,308	169,308	169,308
<u>\$ 754,100</u>	<u>\$ 250,000</u>	<u>\$ 14,247,100</u>	<u>\$ 14,247,100</u>	TOTAL RESOURCES	<u>\$ 15,128,908</u>	<u>\$ 15,128,908</u>	<u>\$ 15,128,908</u>
\$ 504,100	\$ 36,969	\$ 14,247,100	\$ 14,247,100	FACILITIES ACQUISITION & CONSTRUCTION	\$ 15,128,908	\$ 15,128,908	\$ 15,128,908
<u>\$ 504,100</u>	<u>\$ 36,969</u>	<u>\$ 14,247,100</u>	<u>\$ 14,247,100</u>	TOTAL REQUIREMENTS	<u>\$ 15,128,908</u>	<u>\$ 15,128,908</u>	<u>\$ 15,128,908</u>

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DEBT SERVICE FUND TYPE  
(Externally Restricted)

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

**DEBT SERVICE FUND - OTHER**  
**(Externally Restricted)**

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

ROGUE COMMUNITY COLLEGE  
 DEBT SERVICE FUND - OTHER  
 SUMMARY OF RESOURCES AND REQUIREMENTS  
 2018/19 ADOPTED BUDGET

15/16 ACTUAL	16/17 ACTUAL	17/18 ADOPTED	17/18 CURRENT		PROPOSED TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 17	\$ 17	\$ 0	\$ 0	OTHER REVENUE SOURCES	\$ 0	\$ 0	\$ 0
1,586,571	1,648,605	1,711,248	1,711,248	TRANSFERS IN	1,779,229	1,779,229	1,779,229
34,244	34,244	34,240	34,240	BEGINNING FUND BALANCE	34,240	34,240	34,240
<u>\$ 1,620,833</u>	<u>\$ 1,682,868</u>	<u>\$ 1,745,488</u>	<u>\$ 1,745,488</u>	TOTAL RESOURCES	<u>\$ 1,813,469</u>	<u>\$ 1,813,469</u>	<u>\$ 1,813,469</u>
\$ 1,586,588	\$ 1,648,623	\$ 1,711,248	\$ 1,711,248	COLLEGE SUPPORT SERVICES	\$ 1,779,229	\$ 1,779,229	\$ 1,779,229
0	0	34,240	34,240	CONTINGENCY	34,240	34,240	34,240
<u>\$ 1,586,588</u>	<u>\$ 1,648,623</u>	<u>\$ 1,745,488</u>	<u>\$ 1,745,488</u>	TOTAL REQUIREMENTS	<u>\$ 1,813,469</u>	<u>\$ 1,813,469</u>	<u>\$ 1,813,469</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  
2018/19 ADOPTED BUDGET**

15/16 ACTUAL	16/17 ACTUAL	17/18 ADOPTED	17/18 CURRENT		PROPOSED TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 1,924,054	\$ 3,286,080	\$ 3,274,463	\$ 3,274,463	LOCAL SOURCES	\$ 3,308,414	\$ 3,308,414	\$ 3,308,414
18,839	30,633	30,619	30,619	OTHER REVENUE SOURCES	22,882	22,882	22,882
-	7,713,164	-	-	TRANSFERS IN	-	-	-
267,299	257,567	380,362	380,362	BEGINNING FUND BALANCE	486,625	486,625	486,625
<u>\$ 2,210,192</u>	<u>\$ 11,287,444</u>	<u>\$ 3,685,444</u>	<u>\$ 3,685,444</u>	TOTAL RESOURCES	<u>\$ 3,817,921</u>	<u>\$ 3,817,921</u>	<u>\$ 3,817,921</u>

BOND PRINCIPAL PAYMENTS

BOND ISSUE		PAYMENT DATE					
\$ 1,150,000	\$ 7,640,000	\$ -	\$ -	GENERAL OBLIGATION SERIES 2005	\$ -	\$ -	\$ -
80,000	85,000	85,000	85,000	GENERAL OBLIGATION SERIES 2012	6/15/2019	760,000	760,000
-	1,890,000	1,945,000	1,945,000	GENERAL OBLIGATION SERIES 2016	6/15/2019	1,450,000	1,450,000
<u>\$ 1,230,000</u>	<u>\$ 9,615,000</u>	<u>\$ 2,030,000</u>	<u>\$ 2,030,000</u>	TOTAL PRINCIPAL	<u>\$ 2,210,000</u>	<u>\$ 2,210,000</u>	<u>\$ 2,210,000</u>

BOND INTEREST PAYMENTS

BOND ISSUE		PAYMENT DATE					
\$ 219,613	\$ 73,164	\$ -	\$ -	GENERAL OBLIGATION SERIES 2005		\$ -	\$ -
219,613	-	-	-	GENERAL OBLIGATION SERIES 2005		-	-
141,700	140,500	139,225	139,225	GENERAL OBLIGATION SERIES 2012	12/15/2018	137,950	137,950
141,700	140,500	139,225	139,225	GENERAL OBLIGATION SERIES 2012	6/15/2019	137,950	137,950
-	397,094	485,225	485,225	GENERAL OBLIGATION SERIES 2016	12/15/2018	459,025	459,025
-	510,550	485,225	485,225	GENERAL OBLIGATION SERIES 2016	6/15/2019	459,025	459,025
<u>\$ 722,625</u>	<u>\$ 1,261,808</u>	<u>\$ 1,248,900</u>	<u>\$ 1,248,900</u>	TOTAL INTEREST		<u>\$ 1,193,950</u>	<u>\$ 1,193,950</u>

UNAPPROPRIATED BALANCE FOR FOLLOWING YEAR

BOND ISSUE		PAYMENT DATE					
\$ -	\$ -	\$ 102,218	\$ 102,218	GENERAL OBLIGATION SERIES 2012	12/15/2019	\$ 156,394	\$ 156,394
-	-	304,326	304,326	GENERAL OBLIGATION SERIES 2016	12/15/2019	257,577	257,577
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 406,544</u>	<u>\$ 406,544</u>	TOTAL UNAPPROPRIATED ENDING FUND BALANCE		<u>\$ 413,971</u>	<u>\$ 413,971</u>
<u>\$ 1,952,625</u>	<u>\$ 10,876,808</u>	<u>\$ 3,685,444</u>	<u>\$ 3,685,444</u>	TOTAL REQUIREMENTS		<u>\$ 3,817,921</u>	<u>\$ 3,817,921</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  
 2018/19 ADOPTED BUDGET

15/16 ACTUAL	16/17 ACTUAL	17/18 ADOPTED	17/18 CURRENT		PROPOSED TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 1,659,071	\$ 1,583,609	\$ 1,410,135	\$ 1,410,135	TUITION AND FEES	\$ 1,641,527	\$ 1,641,527	\$ 1,641,527
0	1,114,881	0	0	TRANSFERS IN	0	0	0
2,768,243	3,514,694	5,103,630	5,103,630	BEGINNING FUND BALANCE	5,504,438	5,504,438	5,504,438
<u>\$ 4,427,315</u>	<u>\$ 6,213,184</u>	<u>\$ 6,513,765</u>	<u>\$ 6,513,765</u>	TOTAL RESOURCES	<u>\$ 7,145,965</u>	<u>\$ 7,145,965</u>	<u>\$ 7,145,965</u>
\$ 53,498	\$ 64,188	\$ 246,629	\$ 248,213	COLLEGE SUPPORT SERVICES	\$ 174,150	\$ 174,150	\$ 174,150
158,395	146,357	141,986	151,986	PLANT OPERATIONS AND MAINTENANCE	150,338	150,338	150,338
700,727	929,927	2,345,068	2,345,068	TRANSFERS OUT	3,070,473	3,070,473	3,070,473
0	0	250,000	238,416	CONTINGENCY	100,000	100,000	100,000
0	0	3,530,082	3,530,082	RESERVED FOR FUTURE EXPENDITURES	3,651,004	3,651,004	3,651,004
<u>\$ 912,621</u>	<u>\$ 1,140,473</u>	<u>\$ 6,513,765</u>	<u>\$ 6,513,765</u>	TOTAL REQUIREMENTS	<u>\$ 7,145,965</u>	<u>\$ 7,145,965</u>	<u>\$ 7,145,965</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  
 2018/19 ADOPTED BUDGET

15/16 ACTUAL	16/17 ACTUAL	17/18 ADOPTED	17/18 CURRENT		PROPOSED TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 3,028,295	\$ 3,948,965	\$ 7,973,684	\$ 7,534,419	FEDERAL SOURCES	\$ 5,721,281	\$ 5,721,281	\$ 5,721,281
79,615	955,281	322,304	322,304	STATE SOURCES	1,826,393	1,826,393	1,826,393
144,332	195,302	15,000	53,000	LOCAL SOURCES	60,000	60,000	60,000
162,124	252,332	227,431	227,431	TUITION AND FEES	260,000	260,000	260,000
322,993	448,347	409,241	351,450	OTHER REVENUE SOURCES	1,281,616	1,281,616	1,281,616
0	43,406	0	0	TRANSFERS IN	0	0	0
586,893	646,078	558,575	1,017,631	BEGINNING FUND BALANCE	770,642	770,642	770,642
<u>\$ 4,324,254</u>	<u>\$ 6,489,714</u>	<u>\$ 9,506,235</u>	<u>\$ 9,506,235</u>	TOTAL RESOURCES	<u>\$ 9,919,932</u>	<u>\$ 9,919,932</u>	<u>\$ 9,919,932</u>
\$ 1,282,757	\$ 1,109,632	\$ 1,409,918	\$ 1,400,390	INSTRUCTION	\$ 1,825,058	\$ 1,825,058	\$ 1,825,058
1,198,398	1,392,301	2,380,505	2,336,923	INSTRUCTIONAL SUPPORT	1,423,412	1,423,412	1,423,412
1,193,129	2,783,465	3,783,259	3,810,043	STUDENT SERVICES	3,816,304	3,816,304	3,816,304
0	140,000	5,000	5,000	COMMUNITY SERVICES	5,000	5,000	5,000
3,889	46,548	89,358	89,358	COLLEGE SUPPORT SERVICES	90,033	90,033	90,033
0	138	5,000	12,400	PLANT OPERATIONS AND MAINTENANCE	5,000	5,000	5,000
0	0	1,246,870	1,246,870	FACILITIES ACQUISITION & CONSTRUCTION	1,743,320	1,743,320	1,743,320
0	0	586,325	605,251	CONTINGENCY	1,011,805	1,011,805	1,011,805
<u>\$ 3,678,175</u>	<u>\$ 5,472,085</u>	<u>\$ 9,506,235</u>	<u>\$ 9,506,235</u>	TOTAL REQUIREMENTS	<u>\$ 9,919,932</u>	<u>\$ 9,919,932</u>	<u>\$ 9,919,932</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  
 2018/19 ADOPTED BUDGET

15/16 ACTUAL	16/17 ACTUAL	17/18 ADOPTED	17/18 CURRENT		PROPOSED TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 0	\$ 988,609	\$ 1,083,636	\$ 1,083,636	TUITION AND FEES	\$ 1,128,884	\$ 1,128,884	\$ 1,128,884
0	1,397	0	0	OTHER REVENUE SOURCES	100,000	100,000	100,000
250,000	528,671	250,000	250,000	TRANSFERS IN	250,000	250,000	250,000
0	75,000	711,916	711,916	BEGINNING FUND BALANCE	874,254	874,254	874,254
<u>\$ 250,000</u>	<u>\$ 1,593,678</u>	<u>\$ 2,045,552</u>	<u>\$ 2,045,552</u>	TOTAL RESOURCES	<u>\$ 2,353,138</u>	<u>\$ 2,353,138</u>	<u>\$ 2,353,138</u>
\$ 0	\$ 451,991	\$ 771,977	\$ 771,977	INSTRUCTION	\$ 1,115,952	\$ 1,115,952	\$ 1,115,952
0	407,511	438,958	438,958	INSTRUCTIONAL SUPPORT	467,172	467,172	467,172
0	0	117,500	137,912	STUDENT SERVICES	184,180	184,180	184,180
0	0	100,000	76,088	COMMUNITY SERVICES	25,000	25,000	25,000
0	4,117	218,558	222,058	COLLEGE SUPPORT SERVICES	259,501	259,501	259,501
0	0	25,000	25,000	FACILITIES ACQUISITION & CONSTRUCTION	25,000	25,000	25,000
175,000	0	83,250	83,250	TRANSFERS OUT	83,148	83,148	83,148
0	0	290,309	290,309	CONTINGENCY	193,185	193,185	193,185
<u>\$ 175,000</u>	<u>\$ 863,620</u>	<u>\$ 2,045,552</u>	<u>\$ 2,045,552</u>	TOTAL REQUIREMENTS	<u>\$ 2,353,138</u>	<u>\$ 2,353,138</u>	<u>\$ 2,353,138</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  
 2018/19 ADOPTED BUDGET

15/16 ACTUAL	16/17 ACTUAL	17/18 ADOPTED	17/18 CURRENT		PROPOSED TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 20,626,247	\$ 17,539,289	\$ 27,310,304	\$ 27,310,304	FEDERAL SOURCES	\$ 22,341,441	\$ 22,341,441	\$ 22,341,441
2,519,947	3,365,707	5,100,000	5,100,000	STATE SOURCES	4,400,000	4,400,000	4,400,000
274,640	325,980	400,000	400,000	LOCAL SOURCES	400,000	400,000	400,000
27,403	20,455	0	0	TRANSFERS IN	0	0	0
<u>\$ 23,448,238</u>	<u>\$ 21,251,432</u>	<u>\$ 32,810,304</u>	<u>\$ 32,810,304</u>	TOTAL RESOURCES	<u>\$ 27,141,441</u>	<u>\$ 27,141,441</u>	<u>\$ 27,141,441</u>
\$ 23,420,835	\$ 21,225,012	\$ 32,772,704	\$ 32,772,704	FINANCIAL AID	\$ 27,096,370	\$ 27,096,370	\$ 27,096,370
27,403	26,420	37,600	37,600	TRANSFERS OUT	45,071	45,071	45,071
<u>\$ 23,448,238</u>	<u>\$ 21,251,432</u>	<u>\$ 32,810,304</u>	<u>\$ 32,810,304</u>	TOTAL REQUIREMENTS	<u>\$ 27,141,441</u>	<u>\$ 27,141,441</u>	<u>\$ 27,141,441</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  
 2018/19 ADOPTED BUDGET

15/16 ACTUAL	16/17 ACTUAL	17/18 ADOPTED	17/18 CURRENT		PROPOSED TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 183,219	\$ 194,690	\$ 435,415	\$ 435,415	OTHER REVENUE SOURCES	\$ 441,589	\$ 441,589	\$ 441,589
323,265	377,453	523,538	523,538	TRANSFERS IN	505,000	505,000	505,000
<u>\$ 506,484</u>	<u>\$ 572,143</u>	<u>\$ 958,953</u>	<u>\$ 958,953</u>	TOTAL RESOURCES	<u>\$ 946,589</u>	<u>\$ 946,589</u>	<u>\$ 946,589</u>
\$ 31,181	\$ 34,911	\$ 38,268	\$ 38,268	INSTRUCTIONAL SUPPORT	\$ 38,564	\$ 38,564	\$ 38,564
70,337	205,603	270,153	270,153	COLLEGE SUPPORT SERVICES	278,477	278,477	278,477
404,965	301,627	499,889	499,889	PLANT OPERATIONS AND MAINTENANCE	496,333	496,333	496,333
0	30,000	30,000	30,000	TRANSFERS OUT	5,000	5,000	5,000
0	0	120,643	120,643	CONTINGENCY	128,215	128,215	128,215
<u>\$ 506,484</u>	<u>\$ 572,143</u>	<u>\$ 958,953</u>	<u>\$ 958,953</u>	TOTAL REQUIREMENTS	<u>\$ 946,589</u>	<u>\$ 946,589</u>	<u>\$ 946,589</u>

## INTRA-COLLEGE FUND

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

ROGUE COMMUNITY COLLEGE  
 INTRA-COLLEGE FUND  
 SUMMARY OF RESOURCES AND REQUIREMENTS  
 2018/19 ADOPTED BUDGET

15/16 ACTUAL	16/17 ACTUAL	17/18 ADOPTED	17/18 CURRENT		PROPOSED TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 143,229	\$ 260,803	\$ 403,231	\$ 395,731	TUITION AND FEES	\$ 1,750	\$ 1,750	\$ 1,750
23,397	9,216	32,000	31,304	OTHER REVENUE SOURCES	22,000	22,000	22,000
332,283	150,476	159,542	168,736	TRANSFERS IN	520,135	520,135	520,135
239,806	234,393	116,429	115,431	BEGINNING FUND BALANCE	289,408	289,408	289,408
<u>\$ 738,717</u>	<u>\$ 654,890</u>	<u>\$ 711,202</u>	<u>\$ 711,202</u>	TOTAL RESOURCES	<u>\$ 833,293</u>	<u>\$ 833,293</u>	<u>\$ 833,293</u>
\$ 83,245	\$ 78,672	\$ 165,629	\$ 165,629	INSTRUCTIONAL SUPPORT	\$ 256,814	\$ 256,814	\$ 256,814
349,258	344,327	444,147	439,703	STUDENT SERVICES	464,280	464,280	464,280
70,209	64,046	95,202	99,646	COLLEGE SUPPORT SERVICES	106,699	106,699	106,699
1,610	1,303	5,500	5,500	TRANSFERS OUT	5,500	5,500	5,500
0	0	724	724	CONTINGENCY	0	0	0
<u>\$ 504,324</u>	<u>\$ 488,349</u>	<u>\$ 711,202</u>	<u>\$ 711,202</u>	TOTAL REQUIREMENTS	<u>\$ 833,293</u>	<u>\$ 833,293</u>	<u>\$ 833,293</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  
 2018/19 ADOPTED BUDGET

15/16 ACTUAL	16/17 ACTUAL	17/18 ADOPTED	17/18 CURRENT		PROPOSED TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 1,782,899	\$ 1,719,441	\$ 1,303,967	\$ 1,303,967	OTHER REVENUE SOURCES	\$ 1,684,999	\$ 1,684,999	\$ 1,684,999
0	0	0	0	TRANSFERS IN	160,389	160,389	160,389
5,483,394	5,704,367	5,823,550	5,823,550	BEGINNING FUND BALANCE	5,362,539	5,362,539	5,362,539
<u>\$ 7,266,294</u>	<u>\$ 7,423,808</u>	<u>\$ 7,127,517</u>	<u>\$ 7,127,517</u>	TOTAL RESOURCES	<u>\$ 7,207,927</u>	<u>\$ 7,207,927</u>	<u>\$ 7,207,927</u>
\$ 1,083	\$ 10,854	\$ 50,000	\$ 125,000	COLLEGE SUPPORT SERVICES	\$ 100,000	\$ 100,000	\$ 100,000
1,560,843	1,622,878	1,685,502	1,685,502	TRANSFERS OUT	3,328,270	3,328,270	3,328,270
0	0	100,000	25,000	CONTINGENCY	50,000	50,000	50,000
0	0	5,292,015	5,292,015	RESERVED FOR FUTURE EXPENDITURES	3,729,657	3,729,657	3,729,657
<u>\$ 1,561,926</u>	<u>\$ 1,633,732</u>	<u>\$ 7,127,517</u>	<u>\$ 7,127,517</u>	TOTAL REQUIREMENTS	<u>\$ 7,207,927</u>	<u>\$ 7,207,927</u>	<u>\$ 7,207,927</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  
 2018/19 ADOPTED BUDGET

15/16 ACTUAL	16/17 ACTUAL	17/18 ADOPTED	17/18 CURRENT		PROPOSED TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 134,205	\$ 168,225	\$ 164,640	\$ 164,640	STATE SOURCES	\$ 148,050	\$ 148,050	\$ 148,050
1,442,618	598,460	703,579	753,579	TUITION AND FEES	838,956	838,956	838,956
12,651	11,823	100,000	50,000	OTHER REVENUE SOURCES	100,000	100,000	100,000
44,441	219,053	366,106	366,106	TRANSFERS IN	387,469	387,469	387,469
130,179	227,308	115,000	115,000	BEGINNING FUND BALANCE	171,502	171,502	171,502
<u>\$ 1,764,096</u>	<u>\$ 1,224,870</u>	<u>\$ 1,449,325</u>	<u>\$ 1,449,325</u>	TOTAL RESOURCES	<u>\$ 1,645,977</u>	<u>\$ 1,645,977</u>	<u>\$ 1,645,977</u>
\$ 1,029,265	\$ 490,962	\$ 566,760	\$ 603,760	INSTRUCTION	\$ 735,059	\$ 735,059	\$ 735,059
500,521	410,882	697,920	697,920	INSTRUCTIONAL SUPPORT	624,955	624,955	624,955
7,000	2,858	0	0	STUDENT SERVICES	0	0	0
0	212,142	25,000	38,000	TRANSFERS OUT	25,000	25,000	25,000
0	0	159,645	109,645	CONTINGENCY	260,963	260,963	260,963
<u>\$ 1,536,787</u>	<u>\$ 1,116,846</u>	<u>\$ 1,449,325</u>	<u>\$ 1,449,325</u>	TOTAL REQUIREMENTS	<u>\$ 1,645,977</u>	<u>\$ 1,645,977</u>	<u>\$ 1,645,977</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  
 2018/19 ADOPTED BUDGET

15/16 ACTUAL	16/17 ACTUAL	17/18 ADOPTED	17/18 CURRENT		PROPOSED TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	TRANSFERS IN	\$ 500,000	\$ 500,000	\$ 500,000
2,661,052	3,161,052	3,661,052	3,661,052	BEGINNING FUND BALANCE	3,411,052	3,411,052	3,411,052
<u>\$ 3,161,052</u>	<u>\$ 3,661,052</u>	<u>\$ 4,161,052</u>	<u>\$ 4,161,052</u>	TOTAL RESOURCES	<u>\$ 3,911,052</u>	<u>\$ 3,911,052</u>	<u>\$ 3,911,052</u>
\$ 0	\$ 0	\$ 750,000	\$ 750,000	TRANSFERS OUT	\$ 600,000	\$ 600,000	\$ 600,000
0	0	3,411,052	3,411,052	RESERVED FOR FUTURE EXPENDITURES	3,311,052	3,311,052	3,311,052
<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 4,161,052</u>	<u>\$ 4,161,052</u>	TOTAL REQUIREMENTS	<u>\$ 3,911,052</u>	<u>\$ 3,911,052</u>	<u>\$ 3,911,052</u>

## TECHNOLOGY AND EQUIPMENT FUND

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

ROGUE COMMUNITY COLLEGE  
 TECHNOLOGY AND EQUIPMENT FUND  
 SUMMARY OF RESOURCES AND REQUIREMENTS  
 2018/19 ADOPTED BUDGET

15/16 ACTUAL	16/17 ACTUAL	17/18 ADOPTED	17/18 CURRENT		PROPOSED TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 1,110,627	\$ 1,088,408	\$ 1,096,521	\$ 1,028,363	TUITION AND FEES	\$ 1,296,984	\$ 1,296,984	\$ 1,296,984
1,700	1,300	50,000	0	OTHER REVENUE SOURCES	50,000	50,000	50,000
276,490	346,984	850,588	850,588	TRANSFERS IN	341,142	341,142	341,142
698,040	598,502	586,277	704,435	BEGINNING FUND BALANCE	491,012	491,012	491,012
<u>\$ 2,086,857</u>	<u>\$ 2,035,194</u>	<u>\$ 2,583,386</u>	<u>\$ 2,583,386</u>	TOTAL RESOURCES	<u>\$ 2,179,138</u>	<u>\$ 2,179,138</u>	<u>\$ 2,179,138</u>
\$ 190,022	\$ 297,901	\$ 579,644	\$ 457,345	INSTRUCTION	\$ 506,421	\$ 506,421	\$ 506,421
527,724	426,145	509,141	551,299	INSTRUCTIONAL SUPPORT	30,000	30,000	30,000
2,071	14,793	8,080	6,702	STUDENT SERVICES	20,580	20,580	20,580
726,034	579,287	1,271,064	1,371,959	COLLEGE SUPPORT SERVICES	1,452,490	1,452,490	1,452,490
42,502	0	30,415	30,415	PLANT OPERATIONS AND MAINTENANCE	20,415	20,415	20,415
0	0	185,042	165,666	CONTINGENCY	149,232	149,232	149,232
<u>\$ 1,488,355</u>	<u>\$ 1,318,127</u>	<u>\$ 2,583,386</u>	<u>\$ 2,583,386</u>	TOTAL REQUIREMENTS	<u>\$ 2,179,138</u>	<u>\$ 2,179,138</u>	<u>\$ 2,179,138</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  
 2018/19 ADOPTED BUDGET

15/16 ACTUAL	16/17 ACTUAL	17/18 ADOPTED	17/18 CURRENT		PROPOSED TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 80,308	\$ 42,569	\$ 123,094	\$ 123,094	OTHER REVENUE SOURCES	\$ 74,414	\$ 74,414	\$ 74,414
186,174	214,868	185,923	185,923	BEGINNING FUND BALANCE	200,473	200,473	200,473
<u>\$ 266,483</u>	<u>\$ 257,438</u>	<u>\$ 309,017</u>	<u>\$ 309,017</u>	TOTAL RESOURCES	<u>\$ 274,887</u>	<u>\$ 274,887</u>	<u>\$ 274,887</u>
\$ 51,614	\$ 63,399	\$ 262,665	\$ 262,665	COLLEGE SUPPORT SERVICES	\$ 81,989	\$ 81,989	\$ 81,989
0	0	46,352	46,352	CONTINGENCY	192,898	192,898	192,898
<u>\$ 51,614</u>	<u>\$ 63,399</u>	<u>\$ 309,017</u>	<u>\$ 309,017</u>	TOTAL REQUIREMENTS	<u>\$ 274,887</u>	<u>\$ 274,887</u>	<u>\$ 274,887</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  
 2018/19 ADOPTED BUDGET

15/16 ACTUAL	16/17 ACTUAL	17/18 ADOPTED	17/18 CURRENT		PROPOSED TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 2,374,963	\$ 2,376,582	\$ 2,269,561	\$ 2,269,561	SALES	\$ 1,826,948	\$ 1,826,948	\$ 1,826,948
13,301	4,740	9,250	9,250	OTHER INCOME	7,250	7,250	7,250
0	0	0	0	TRANSFERS IN	200,000	200,000	200,000
902,897	771,793	347,125	347,125	BEGINNING FUND BALANCE	347,125	347,125	347,125
<u>\$ 3,291,162</u>	<u>\$ 3,153,116</u>	<u>\$ 2,625,936</u>	<u>\$ 2,625,936</u>	TOTAL RESOURCES	<u>\$ 2,381,323</u>	<u>\$ 2,381,323</u>	<u>\$ 2,381,323</u>
\$ 2,499,369	\$ 2,374,270	\$ 2,421,885	\$ 2,485,456	STUDENT SERVICES	\$ 1,982,646	\$ 1,982,646	\$ 1,982,646
20,000	14,550	14,550	14,550	TRANSFERS OUT	14,550	14,550	14,550
0	0	189,501	125,930	CONTINGENCY	384,127	384,127	384,127
<u>\$ 2,519,369</u>	<u>\$ 2,388,820</u>	<u>\$ 2,625,936</u>	<u>\$ 2,625,936</u>	TOTAL REQUIREMENTS	<u>\$ 2,381,323</u>	<u>\$ 2,381,323</u>	<u>\$ 2,381,323</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  
 2018/19 ADOPTED BUDGET

15/16 ACTUAL	16/17 ACTUAL	17/18 ADOPTED	17/18 CURRENT		PROPOSED TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 627,384	\$ 643,278	\$ 689,141	\$ 689,141	OTHER INCOME	\$ 688,023	\$ 688,023	\$ 688,023
89,497	92,162	94,927	94,927	TRANSFERS IN	0	0	0
700,885	585,523	689,737	689,737	BEGINNING FUND BALANCE	930,945	930,945	930,945
<u>\$ 1,417,767</u>	<u>\$ 1,320,963</u>	<u>\$ 1,473,805</u>	<u>\$ 1,473,805</u>	TOTAL RESOURCES	<u>\$ 1,618,968</u>	<u>\$ 1,618,968</u>	<u>\$ 1,618,968</u>
\$ 20,873	\$ 16,753	\$ 78,182	\$ 78,182	STUDENT SERVICES	\$ 86,636	\$ 86,636	\$ 86,636
477,407	494,549	882,861	882,861	COMMUNITY SERVICES	508,502	508,502	508,502
73,040	65,735	284,634	284,634	PLANT OPERATIONS AND MAINTENANCE	283,103	283,103	283,103
260,922	33,188	65,365	65,365	TRANSFERS OUT	666,327	666,327	666,327
0	0	162,763	162,763	CONTINGENCY	74,400	74,400	74,400
<u>\$ 832,243</u>	<u>\$ 610,226</u>	<u>\$ 1,473,805</u>	<u>\$ 1,473,805</u>	TOTAL REQUIREMENTS	<u>\$ 1,618,968</u>	<u>\$ 1,618,968</u>	<u>\$ 1,618,968</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  
 2018/19 ADOPTED BUDGET

15/16 ACTUAL	16/17 ACTUAL	17/18 ADOPTED	17/18 CURRENT		PROPOSED TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 328,898	\$ 203,136	\$ 266,376	\$ 266,376	OTHER REVENUE SOURCES	\$ 219,238	\$ 219,238	\$ 219,238
41,771	50,344	0	0	BEGINNING FUND BALANCE	0	0	0
<u>\$ 370,669</u>	<u>\$ 253,481</u>	<u>\$ 266,376</u>	<u>\$ 266,376</u>	TOTAL RESOURCES	<u>\$ 219,238</u>	<u>\$ 219,238</u>	<u>\$ 219,238</u>
\$ 60,190	\$ 10,270	\$ 0	\$ 0	STUDENT SERVICES	\$ 0	\$ 0	\$ 0
260,134	230,043	266,376	266,376	COLLEGE SUPPORT SERVICES	219,238	219,238	219,238
<u>\$ 320,324</u>	<u>\$ 240,314</u>	<u>\$ 266,376</u>	<u>\$ 266,376</u>	TOTAL REQUIREMENTS	<u>\$ 219,238</u>	<u>\$ 219,238</u>	<u>\$ 219,238</u>

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ROGUE COMMUNITY COLLEGE  
BUDGET ASSUMPTIONS  
FOR THE FISCAL YEAR 2018/19

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General Fund Revenue Assumptions:

- State Operations are based upon the Community College Support Funding level of \$570.3 million
- Property Taxes reflect a 3.25% increase over prior year projected
- Tuition and Fees
  1. Assumes an enrollment decrease of 3% from 2017/18
  2. \$3 per credit increase in tuition
- Transfers In – see page 70-73 for details

General Fund Expenditure Assumptions:

- Placeholder for exempt salary and classified salary increase, pending final bargaining outcome
- FT Faculty salary schedule increased by 1.93% to state wide average, plus one step
- PT Faculty salary decrease of 1.5% for enrollment decline; salary schedule increased 1.93% for faculty salary adjustments
- Student wages increase 0%
- Health insurance contractually stipulated increase of 6%
- PERS rate approximately 11.2%
- Fixed District costs projected
- Departmental Materials & Services and Capital increase is 0% from the 2017/18 adopted budget, plus strategic investments
- Transfers Out – see page 70-73 for details

For questions about Rogue Community College's 2018/19 budget please contact:

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

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

**ROGUE COMMUNITY COLLEGE**  
**SCHEDULE OF TRANSFERS**  
**2018/19 ADOPTED BUDGET**

	<u>Revenues</u>	<u>Expenditures</u>	<u>Comments</u>
<b>General Fund</b>			
from College Services Fund	\$ 2,146,850	\$	General operating costs of the College \$1,346,850; purchase of District ERP \$800,000
from Financial Aid Fund	45,071		Administrative fees received for Pell, SEOG and FWS
from Other Auxiliary Services Fund	603,477		Purchase of District ERP
from PERS Reserve Fund	1,574,787		Interfund Loan for purchase of District ERP
from Stability Reserve Fund	600,000		General operating costs of the College
to Entrepreneurial Fund		250,000	Development and growth of innovative activities
to Higher Education Center Fund		505,000	Operating costs for the Higher Education Center
to Intra-College Fund		151,808	Professional growth for exempt, faculty and classified
to PERS Reserve Fund		160,389	Repayment of interfund loan for District ERP
to Self-Support Fund		278,667	Support of continuing education administrative costs
to Stability Reserve Fund		500,000	Annual commitment to stability reserve
to Technology & Equipment Fund		301,542	Technology licenses and maintenance agreements \$242,192; Institutional video simulation \$15,000; Nursing SimMan \$4,500; Fire Science capital equipment \$10,350; Recruitment vehicles \$5,000; Mailroom vehicle \$2,500; Campus Security vehicle \$2,500; Facilities vehicles \$10,000; Communications vehicle \$2,500 and replacement battery backups \$7,000
Total	<u>\$ 4,970,185</u>	<u>\$ 2,147,406</u>	
<b>Capital Improvement Fund - Maintenance</b>			
from College Services Fund	\$ 535,000	\$	ADA \$9,000; Emergency Preparedness \$25,000; Emergencies \$126,000; Facilities \$150,000; Campus Improvements \$225,000
from Higher Education Center Fund	5,000		Repair and maintenance for College's portion of the HEC building
from Other Auxiliary Services Fund	37,196		Repair and maintenance for College's facilities used as rental to outside agencies \$28,598; replacement of classroom and student furnishings \$8,598
to Auxiliary Services Fund		200,000	General operating costs of the College bookstore
Total	<u>\$ 577,196</u>	<u>\$ 200,000</u>	

Continued next page

ROGUE COMMUNITY COLLEGE  
SCHEDULE OF TRANSFERS  
2018/19 ADOPTED BUDGET

	Revenues	Expenditures	Comments
<b>Debt Service Fund</b>			
from College Services Fund	\$ 25,746	\$	Title VII loan
from PERS Fund	1,753,483		Limited Tax Pension Obligation Series 2005
Total	<u>\$ 1,779,229</u>	<u>\$ -</u>	
<b>College Services Fund</b>			
to Capital Improvement Fund - Maintenance	\$	\$ 535,000	ADA \$9,000; Emergency Preparedness \$25,000; Emergencies \$126,000; Facilities \$150,000; Campus Improvements \$225,000
to Debt Service Fund		25,746	Title VII loan
to General Fund		2,146,850	General operating costs of the College \$1,346,850; purchase of District ERP \$800,000
to Intra-College Fund		348,277	RCC Associated Student Government \$75,870; Disability Services equipment needs \$9,073; Alpha Zeta Pi \$7,500; Athletics \$255,834
to Technology & Equipment Fund		14,600	Replacement of capital equipment used in EMS program
Total	<u>\$ -</u>	<u>\$ 3,070,473</u>	
<b>Entrepreneurial Fund</b>			
from General Fund	\$ 250,000	\$	Development and growth of innovative activities
to Self-Support Fund		83,148	Revenue sharing for American Heart Association activity
Total	<u>\$ 250,000</u>	<u>\$ 83,148</u>	
<b>Financial Aid Fund</b>			
to General Fund	\$	\$ 45,071	Administrative fees received for Pell, SEOG and FWS
Total	<u>\$ -</u>	<u>\$ 45,071</u>	
<b>Higher Education Center Fund</b>			
from General Fund	\$ 505,000	\$	Operating costs for the Higher Education Center
to Capital Improvement Fund - Maintenance		5,000	Repair and maintenance for College's portion of the HEC building
Total	<u>\$ 505,000</u>	<u>\$ 5,000</u>	

Continued next page

**ROGUE COMMUNITY COLLEGE**  
**SCHEDULE OF TRANSFERS**  
**2018/19 ADOPTED BUDGET**

	<u>Revenues</u>	<u>Expenditures</u>	<u>Comments</u>
<b>Intra-College Fund</b>			
from Auxiliary Services Fund	\$ 14,550	\$	Staff gatherings \$4,550; Athletics \$10,000
from College Services Fund	348,277		RCC Associated Student Government \$75,870; Disability Services equipment needs \$9,073; Alpha Zeta Pi \$7,500; Athletics \$255,834
from General Fund	151,808		Professional growth for exempt, faculty and classified
Intra-fund	5,500	5,500	Transfer within fund for RCC Associated Student Government Club Activity
Total	<u>\$ 520,135</u>	<u>\$ 5,500</u>	
<b>PERS Fund</b>			
from General Fund	\$ 160,389	\$	Repayment of interfund loan for District ERP
to Debt Service Fund		1,753,483	Limited Tax Pension Obligation Series 2005
To General Fund		1,574,787	Interfund Loan for purchase of District ERP
Total	<u>\$ 160,389</u>	<u>\$ 3,328,270</u>	
<b>Self-Support Fund</b>			
from Entrepreneurial Fund	\$ 83,148	\$	Revenue sharing for American Heart Association activity
from General Fund	278,667		Support of continuing education administrative costs
from Other Auxiliary Services Fund	25,654		Administrative costs associated with facility rentals
to Technology & Equipment Fund		25,000	Revenue sharing for EMS and Fire Science non-credit activity coordinated by Continuing Education
Total	<u>\$ 387,469</u>	<u>\$ 25,000</u>	
<b>Stability Reserve Fund</b>			
from General Fund	\$ 500,000	\$	Annual commitment to stability reserve
to General Fund		600,000	General operating costs of the College
Total	<u>\$ 500,000</u>	<u>\$ 600,000</u>	

Continued next page

ROGUE COMMUNITY COLLEGE  
SCHEDULE OF TRANSFERS  
2018/19 ADOPTED BUDGET

	Revenues	Expenditures	Comments
<b>Technology and Equipment Fund</b>			
from College Services Fund	\$ 14,600	\$	Replacement of capital equipment used in EMS program
from General Fund	301,542		Technology licenses and maintenance agreements \$242,192; Institutional video simulation \$15,000; Nursing SimMan \$4,500; Fire Science capital equipment \$10,350; Recruitment vehicles \$5,000; Mailroom vehicle \$2,500; Campus Security vehicle \$2,500; Facilities vehicles \$10,000; Communications vehicle \$2,500 and replacement battery backups \$7,000
from Self-Support Fund	25,000		Revenue sharing for EMS and Fire Science non-credit activity coordinated by Continuing Education
Total	<u>\$ 341,142</u>	<u>\$ -</u>	
<b>Auxiliary Services Fund</b>			
from Capital Improvement Fund - Maintenance	\$ 200,000	\$	General operating costs of the College bookstore
to Intra-College Fund		14,550	Staff gatherings \$4,550; Athletics \$10,000
Total	<u>\$ 200,000</u>	<u>\$ 14,550</u>	
<b>Other Auxiliary Services Fund</b>			
to Capital Improvement Fund - Maintenance	\$	\$ 37,196	Repair and maintenance for College's facilities used as rental to outside agencies \$28,598; replacement of classroom and student furnishings \$8,598
to General Fund		603,477	Purchase of District ERP
to Self-Support Fund		25,654	Administrative costs associated with facility rentals
Total	<u>\$ -</u>	<u>\$ 666,327</u>	
<b>Total Transfer - All Funds</b>	<u><u>\$ 10,190,745</u></u>	<u><u>\$ 10,190,745</u></u>	

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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 4, 2018.**

### 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, 2018 to June 30, 2019, will be held at the Redwood Campus, located at 3345 Redwood Hwy, Room H2, Grants Pass, Oregon. The meeting will take place on May 15, 2018 at 2:45 pm. The purpose of the meeting is to receive the budget message and take public comment. This is a public meeting where public comment and deliberation of the Budget Committee will take place. The regular Board of Education meeting will begin at 4:00 p.m.

An additional, separate meeting of the Budget Committee will be held to take public comment and consider approval of the budget. Any person may appear at the meeting and discuss the proposed budget with the Budget Committee. The meeting will be held at the Table Rock Campus, located at 7800 Pacific Avenue, Room 206, White City, Oregon. The meeting will take place on May 24, 2018 at 2:30 pm.

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

The budget will be available for public inspection at the meeting and then beginning May 16, 2018 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.

No. 00411518 - May 4, 2018

Subscribed and sworn to before me this  
fourth day of May, 2018.

Notary Public of Oregon

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



ROGUE COMMUNITY COLLEGE  
3345 REDWOOD HWY  
GRANTS PASS, OR 97526

Affidavit of Publication

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

State of Oregon  
County of Jackson

CASE NO.

I, Jeremy St. George, 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 5/6/2018 (HERE SET FORTH DATES OF ISSUE) (Please note: Due to a typographical error, the dates published in the attached advertising copy of this notice are incorrect. The publication dates set forth on this affidavit are correct)

Jeremy St. George

Subscribed and sworn to before me this 15 day of May, 2018.



Shonna Lee Zimmermann  
NOTARY PUBLIC FOR OREGON

My commission expires 12 day of October, 2018

Rosebud Multimedia - 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, 2018 to June 30, 2019, will be held at the Redwood Campus, located at 3345 Redwood Hwy, Room H2, Grants Pass, Oregon. The meeting will take place on May 15, 2018 at 2:45 pm. The purpose of the meeting is to receive the budget message and take public comment. This is a public meeting where public comment and deliberation of the Budget Committee will take place. The regular Board of Education meeting will begin at 4:00 p.m.

An additional, separate meeting of the Budget Committee will be held to take public comment and consider approval of the budget. Any person may appear at the meeting and discuss the proposed budget with the Budget Committee. The meeting will be held at the Table Rock Campus, located at 7800 Pacific Avenue, Room 206, White City, Oregon. The meeting will take place on May 24, 2018 at 2:30 pm.

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

The budget will be available for public inspection at the meeting and then beginning May 16, 2018 in the Office of Budget and Financial Services during the hours of 9 am to 4 pm Monday-Friday or electronically at <http://www.roguecc.edu/budget>. The budget was prepared on a basis of accounting consistent with the basis of accounting used during the preceding year.

May 7, 2018

ROGUE COMMUNITY COLLEGE  
3345 REDWOOD HWY  
GRANTS PASS, OR 97526

Affidavit of Publication

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

State of Oregon  
County of Jackson

CASE NO.

I, Jeremy St. George, 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 6/19/2018 (HERE SET FORTH DATES OF ISSUE)

Jeremy St George

Subscribed and sworn to before me this 21<sup>st</sup> day of June, 2018.



Terrie T Rogers

NOTARY PUBLIC FOR OREGON

My commission expires 12<sup>th</sup> day of Oct., 2018.

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

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

Notice is hereby given that the Rogue Community College Board of Education will hold a public hearing on the 2018-19 Adopted Budget, June 26, 2018 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 then beginning June 27, 2018 in the Office of Budget and Financial Services during the hours of 9 am to 4 pm Monday-Friday or electronically at <http://www.roguecc.edu/budget>. The budget was prepared on a basis of accounting consistent with the basis of accounting used during the preceding year.

June 19, 2018

Grants Pass  
**Daily Courier**


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

**AFFIDAVIT OF PUBLICATION**

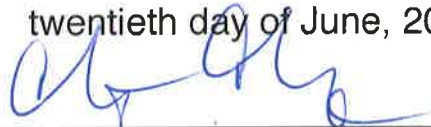
State of Oregon        )  
County of Josephine    ) ss.

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 20, 2018.**



Subscribed and sworn to before me this  
twentieth day of June, 2018.



Notary Public of Oregon

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

414319

OFFICIAL STAMP  
CHRISTINE HOLLY CRAINE  
NOTARY PUBLIC-OREGON  
COMMISSION NO. 937625  
MY COMMISSION EXPIRES MARCH 25, 2019

OFFICIAL STAMP  
CHRISTINE HOLLY CRAINE  
NOTARY PUBLIC-OREGON  
COMMISSION NO. 937625  
MY COMMISSION EXPIRES MARCH 25, 2019

## NOTICE OF BUDGET HEARING

A public meeting of the Rogue Community College Board of Education will be held on June 26, 2018 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, 2018 as approved by the Rogue Community College District Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained online at <http://www.roguecc.edu/budgetor> at the Office of Budget and Financial Services, 3345 Redwood Highway, Grants Pass, Oregon after June 27, 2018 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 Last Year 2016/17	Adopted Budget This Year 2017/18	Approved Budget Next Year 2018/19
Beginning Fund Balance	\$23,670,850	\$47,999,577	\$47,934,470
Current Year Property Taxes, other than Local Option Taxes	\$16,195,010	\$16,415,834	\$17,062,015
Current Year Local Option Property Taxes	\$0	\$0	\$0
Tuition and Fees	\$17,346,410	\$17,928,016	\$17,443,998
Other Revenue from Local Sources	\$533,844	\$455,100	\$1,419,600
Revenue from State Sources	\$13,947,767	\$28,172,680	\$29,689,738
Revenue from Federal Sources	\$21,488,255	\$34,844,723	\$28,062,722
Interfund Transfers	\$13,687,914	\$7,618,409	\$10,190,745
All Other Budget Resources	\$37,233,321	\$5,769,801	\$6,965,721
<b>Total Resources</b>	<b>\$144,103,371</b>	<b>\$159,204,140</b>	<b>\$158,769,009</b>

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personnel Services	\$35,114,815	\$37,713,787	\$38,378,310
Materials & Services	\$12,390,459	\$47,325,696	\$56,595,443
Financial Aid	\$21,054,732	\$32,642,496	\$26,941,855
Capital Outlay	\$654,743	\$4,093,400	\$1,338,626
Debt Service	\$12,525,431	\$4,990,148	\$5,183,179
Interfund Transfers	\$13,687,914	\$7,618,409	\$10,190,745
Operating Contingency	\$0	\$4,108,523	\$5,035,167
All Other Expenditures	\$0	\$0	\$0
Unappropriated Ending Fund Balance and Reserves	\$0	\$20,711,681	\$15,105,684
<b>Total Requirements</b>	<b>\$95,428,094</b>	<b>\$159,204,140</b>	<b>\$158,769,009</b>

FINANCIAL SUMMARY—REQUIREMENTS AND FULL TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION			
Instruction	\$17,622,702	\$18,659,509	\$19,997,367
FTE	86.25	79.92	82.11
Instructional Support	\$6,600,043	\$7,882,490	\$6,790,961
FTE	63.26	57.76	55.98
Student Services - other than Student Loans & Financial Aid	\$10,543,814	\$12,726,310	\$12,437,864
FTE	79.78	77.34	81.91
Student Loans and Financial Aid	\$21,225,013	\$32,772,704	\$27,096,370
FTE	0	0	0
Community Services	\$880,707	\$1,159,352	\$723,491
FTE	10.05	9.15	5.06
Support Services - other than Facilities, Acquisition & Construction	\$11,692,050	\$16,977,754	\$20,251,065
FTE	82.29	83.75	83.01
Facility Acquisition & Construction	\$650,420	\$31,597,260	\$35,957,116
FTE	0	0.97	0.97
Interfund Transfers	\$13,687,914	\$7,618,409	\$10,190,745
Debt Service	\$12,525,431	\$4,990,148	\$5,183,179
Operating Contingency	\$0	\$4,108,523	\$5,035,167
Unappropriated Ending Fund Balance and Reserves	\$0	\$20,711,681	\$15,105,684
<b>Total Requirements</b>	<b>\$95,428,094</b>	<b>\$159,204,140</b>	<b>\$158,769,009</b>
<b>Total FTE</b>	<b>321.64</b>	<b>308.89</b>	<b>309.04</b>

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING	
<ul style="list-style-type: none"> <li>State Operations are based upon the Community College Support Funding level of \$570.3 million</li> <li>Property Taxes reflect a 3.25% increase over prior year projected</li> <li>Tuition and Fees: Assumes an enrollment decrease of 3% from 2017/18; \$3 per credit tuition increase</li> <li>Exempt salary and Classified salary increased by 4.5%</li> <li>FT Faculty salary schedule increased by 1.93% to state wide average, plus one step</li> </ul>	<ul style="list-style-type: none"> <li>PT Faculty salary decrease of 1.5% for enrollment decline; salary schedule increased 1.93% for faculty salary adjustments</li> <li>Student wages increase 0%</li> <li>Health insurance contractually stipulated increase of 6%</li> <li>PERS rate approximately 11.2%</li> <li>Fixed District costs projected</li> <li>Departmental, Materials &amp; Services and Capital decrease is 0% from the 2017/18 adopted budget, plus strategic investments</li> </ul>

PROPERTY TAX LEVIES			
	Rate or Amount Imposed Last Year 2016/17	Rate or Amount Imposed This Year 2017/18	Rate or Amount Imposed Next Year 2018/19
Permanent Rate Levy (Rate Limit \$0.5128 per \$1,000)	\$0.5128	\$0.5128	\$0.5128
Local Option Levy	\$0	\$0	\$0
Levy For General Obligation Bonds	\$3,418,548	\$3,477,816	\$3,307,665

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, but not Incurred on July 1
General Obligation Bonds	\$32,000,000	\$0
Other Bonds	\$15,370,000	\$0
Other Borrowings	\$130,069	\$0
<b>Total</b>	<b>\$47,500,069</b>	<b>\$0</b>

No. 00414319 - June 20, 2018

**Budget Committee  
Approve 2018/19 Budget for Board Action**

**Recommendation of the President:** That the Rogue Community College (RCC) District Budget Committee adopts Resolution No. B84-17/18, approving the 2018/19 budget as presented, for action by the Board of Education in June 2018.

**Background Information:** RCC has established a Budget Committee (Committee) in accordance with ORS 294.414. On May 15, 2018 the Committee reviewed the 2018/19 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 2018/19 budget to be held May 24, 2018, at 2:30 pm prior to action on this resolution. The Budget Committee Chair, Darlene Dart, is the designated presiding officer (ORS 294.414(9)) for the 2018/19 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. B84-17/18 approving the budget for the 2018/19 fiscal year, for action by the Board of Education in June 2018, for total requirements in the amount of \$158,769,009 and the property taxes for the 2018/19 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 \$3,384,916 for the general obligation bond principal and interest in the Debt Service – General Obligation Bonds fund.

Committee Action: Approved

  
\_\_\_\_\_  
Darlene Dart, Chair, RCC District Budget Committee

Dated: May 24, 2018



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**Adopt 2018/19 Budget**

***Recommendation of the President:*** That the Rogue Community College (RCC) Board of Education (Board) approve Resolution B95-17/18 to adopt the 2018/19 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 26, 2018 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. B95-17/18 to adopt the budget for 2018/19 in the total amount of \$158,769,009, and file it in the office of the Deputy Clerk; and be it

***Resolved,*** that the amounts for the fiscal year beginning July 1, 2018, and for the purposes shown below, are hereby appropriated as follows:

**GENERAL FUND**

Instruction	\$ 15,814,877
Instructional Support	3,950,044
Student Services	5,883,238
Community Services	184,989
College Support Services	11,398,748
Plant Operations and Maintenance	3,197,249
Transfers Out	2,147,406
Contingency	2,238,854
<b>TOTAL GENERAL FUND</b>	<b>\$ 44,815,405</b>

**CAPITAL IMPROVEMENT FUND - MAINTENANCE**

Plant Operations and Maintenance	\$ 2,156,540
Facilities Acquisition & Construction	814,718
Transfers Out	200,000
Contingency	217,248
<b>TOTAL CAPITAL IMPROVEMENT FUND - MAINTENANCE</b>	<b>\$ 3,388,506</b>

**CAPITAL IMPROVEMENT FUND – COPS & BONDS**

Facilities Acquisition & Construction	\$ 18,245,170
<b>TOTAL CAPITAL IMPROVEMENT FUND – COPS &amp; BONDS</b>	<b>\$ 18,245,170</b>

**CAPITAL IMPROVEMENT FUND – STATE & LOCAL**

Facilities Acquisition & Construction	\$ 15,128,908
<b>TOTAL CAPITAL IMPROVEMENT FUND – STATE &amp; LOCAL</b>	<b>\$ 15,128,908</b>

**DEBT SERVICE FUND - OTHER**

College Support Services	\$ 1,779,229
Contingency	34,240
<b>TOTAL DEBT SERVICE FUND - OTHER</b>	<b>\$ 1,813,469</b>

**DEBT SERVICE FUND – GENERAL OBLIGATION BONDS**

College Support Services	\$ 3,403,950
<b>TOTAL DEBT SERVICE FUND – GENERAL OBLIGATION BONDS</b>	<b>\$ 3,403,950</b>

**COLLEGE SERVICES FUND**

College Support Services	\$ 174,150
Plant Operations and Maintenance	150,338
Transfers Out	3,070,473
Contingency	100,000
<b>TOTAL COLLEGE SERVICES FUND</b>	<b>\$ 3,494,961</b>

**CONTRACT AND GRANT FUND**

Instruction	\$ 1,825,058
Instructional Support	1,423,412
Student Services	3,816,304
Community Services	5,000
College Support Services	90,033
Plant Operations and Maintenance	5,000
Facilities Acquisition & Construction	1,743,320
Contingency	1,011,805
<b>TOTAL CONTRACT AND GRANT FUND</b>	<b>\$ 9,919,932</b>



**ENTREPRENEURIAL FUND**

Instruction	\$ 1,115,952
Instructional Support	467,172
Student Services	184,180
Community Services	25,000
College Support Services	259,501
Facilities Acquisition & Construction	25,000
Transfers Out	83,148
Contingency	193,185
<b>TOTAL ENTREPRENEURIAL FUND</b>	<b>\$ 2,353,138</b>

**FINANCIAL AID FUND**

Financial Aid	\$ 27,096,370
Transfers Out	45,071
<b>TOTAL FINANCIAL AID FUND</b>	<b>\$ 27,141,441</b>

**HIGHER EDUCATION CENTER FUND**

Instructional Support	\$ 38,564
College Support Services	278,477
Plant Operations and Maintenance	496,333
Transfers Out	5,000
Contingency	128,215
<b>TOTAL HIGHER EDUCATION CENTER FUND</b>	<b>\$ 946,589</b>

**INTRA-COLLEGE FUND**

Instructional Support	\$ 256,814
Student Services	464,280
College Support Services	106,699
Transfers Out	5,500
<b>TOTAL INTRA-COLLEGE FUND</b>	<b>\$ 833,293</b>

**PERS FUND**

College Support Services	\$ 100,000
Transfers Out	3,328,270
Contingency	50,000
<b>TOTAL PERS FUND</b>	<b>\$ 3,478,270</b>

**SELF-SUPPORT FUND**

Instruction	\$ 735,059
Instructional Support	624,955
Transfers Out	25,000
Contingency	260,963
<b>TOTAL SELF-SUPPORT FUND</b>	<b>\$ 1,645,977</b>

**STABILITY RESERVE FUND**

Transfers Out	\$ 600,000
<b>TOTAL STABILITY RESERVE FUND</b>	<b>\$ 600,000</b>

**TECHNOLOGY AND EQUIPMENT FUND**

Instruction	\$ 506,421
Instructional Support	30,000
Student Services	20,580
College Support Services	1,452,490
Plant Operations and Maintenance	20,415
Contingency	149,232
<b>TOTAL TECHNOLOGY AND EQUIPMENT FUND</b>	<b>\$ 2,179,138</b>

**UNEMPLOYMENT FUND**

College Support Services	\$ 81,989
Contingency	192,898
<b>TOTAL UNEMPLOYMENT FUND</b>	<b>\$ 274,887</b>

**AUXILIARY SERVICES FUND**

Student Services	\$ 1,982,646
Transfers Out	14,550
Contingency	384,127
<b>TOTAL AUXILIARY SERVICES FUND</b>	<b>\$ 2,381,323</b>

**OTHER AUXILIARY SERVICES FUND**

Student Services	\$ 86,636
Community Services	508,502
Plant Operations and Maintenance	283,103
Transfers Out	666,327
Contingency	74,400
<b>TOTAL OTHER AUXILIARY SERVICES FUND</b>	<b>\$ 1,618,968</b>

**SUMMARY OF ALL FUNDS**

Total appropriation of all funds	\$143,663,325
Total unappropriated ending fund balance & reserved for future expenditures	15,105,684
<b>TOTAL OF ALL FUNDS</b>	<b>\$158,769,009</b>

Board Action: Approved



Dean Wendle, Chair, RCC Board of Education

Dated: June 26, 2018

**Impose 2018/19 Taxes**

**Recommendation of the President:** That the Rogue Community College (RCC) Board of Education (Board) approve Resolution B96-17/18 to levy all taxes as required by the 2018/19 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 2018/19 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 \$3,307,665 for the Jackson and Josephine County levies for payment of bonded debt; and that these taxes are hereby imposed for tax year 2018/19 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	\$.5128/\$1,000	
Debt Service Fund – General Obligation Bonds		
Measure 17-3 (Jackson County)		\$1,934,695
Measure 17-69 (Jackson and Josephine Counties)		\$1,372,970
Total Debt Service Fund – General Obligation Bonds		<u>\$3,307,665</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 2018/19 Taxes for Rogue Community College.

Board Action: Approved



Dean Wendle, Chair, RCC Board of Education

Dated: June 26, 2018