

Celebrating 50 years



RCC

Adopted Budget 2021-22

www.roguecc.edu/budget



ROGUE COMMUNITY COLLEGE
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2021/22 ADOPTED BUDGET

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NOTICE OF NONDISCRIMINATION

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



Budget Message

May 2021

As we look to the coming academic year, we would like to first thank the College community for all of its efforts in this unprecedented year of change. Due to the resolve, ingenuity, and adaptability of RCC's faculty, staff and students, the College was able to sustain its instruction and core operations, while simultaneously focusing on everyone's health and safety. Your commitment to our students and college has been exceptional and the response of the campus as a whole to the COVID-19 pandemic and wildfires has been truly amazing.

Although we have adjusted to the pandemic way of life, we are still plagued with a high level of uncertainty related to our long-term financial stability. Over the past year, the College has experienced a 25% decrease in enrollment. This decrease in enrollment reduced our overall general fund revenue approximately 9.7%, or \$3.8 million, and will significantly decrease our portion of the Community College State Appropriation starting in fiscal year 2021/2022. Although we experienced savings in travel, utilities, discretionary spending and open positions, it was not enough to cover the projected deficit for fiscal year 2020/21. A difficult but necessary decision was made to furlough 34 employees and lay off 13 employees during the current year, saving approximately \$1 million.

In addition to the reductions, the Higher Educational Emergency Relief Funds Act (HEERF) is assisting in stabilizing our institution. The HEERF institutional funds are being used to: 1) cover the losses in tuition and fees due to COVID-19; 2) provide additional training for faculty to improve students' online learning experience; 3) reimburse for the new technology needed for virtual operations; and 4) cover the additional costs related to the pandemic. These funds do not provide long-term funding to support on-going operations, it is one-time money we are unlikely to receive again. Although some of the new costs will disappear, costs related to remote and hybrid learning opportunities and the ability to conduct student support will remain.

Over the last 10 years RCC has continually seen enrollment decreases. One of the most important ways we can stabilize our institution for the future is by helping students return and/or persist in their education. In addition to the HEERF emergency financial aid grants to students, RCC will invest a portion of the HEERF institutional funding in helping students return to college. This will be done by providing additional targeted grants to students and providing grants to students who are ineligible for federal stimulus.

As we look toward 2021/2022, we are in a better position due to the difficult decisions implemented in 2020/21 and the one-time federal stimulus dollars. With that said, we still face financial challenges due to the significant enrollment decline and the uncertainty the pandemic and the upcoming fire season will have on our community.

Balanced Budget

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 2021/22 fiscal year. The budget is a quantitative expression of the mission of Rogue Community College to provide the highest quality education possible while maintaining costs at a reasonable level.

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

As with budgets in the past, the 2021/22 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.

After 10 years of continued enrollment declines, as well as changes in delivery modalities, RCC is rethinking its physical footprint. The downtown center in Grants Pass will be closed, the Illinois Valley center is being studied for potential changes, and the Riverside Campus in downtown Medford will be significantly downsized. Recent space utilization and facilities conditions studies informed this strategy, which will reduce building maintenance and utility costs while potentially generating revenue for the College.

Economic Environment

The economy appears to be on its way to a strong recovery. However, with the potential for new variants of the virus to worsen the pandemic, we could experience a double-dip recession. Due to the combination of increased vaccinations, large and swift federal policy responses, and a more resilient underlying economy, it is likely the overall economy will return to pre-pandemic levels by 2026.

This economic cycle is very different from past recessions. The nature of the pandemic-induced recession led the economy into a severe shutdown essentially overnight last spring. Since then nearly every economic indicator has looked better than first feared. According to the Oregon Office of Economic Analysis, Oregon has experienced little economic scarring in the form of business closures and permanent layoffs. Federal aid has kept most firms and households afloat over the past year. Despite the prediction of the strong recovery, only 54% of the recessionary job losses in Oregon have been recovered. The reality is it will take time for Oregon to fully regain all of the lost jobs.

One of the most devastating impacts of the State of Oregon's stay-at-home order in response to COVID-19 has been mass layoffs across the sales, food prep, and personal care industries. The one commonality among these hardest hit industries is an inability for many of the jobs to transition to work-from-home. In the last three recessions, middle-wage jobs experienced the largest losses, while low- and high-wage jobs fared better. However, during this recession, the low-wage jobs have been hit the hardest, with middle-wage jobs only experiencing a moderate recession and high-wage jobs avoiding losses overall.

Despite the significant loss in jobs, total personal income in Oregon today is higher than it was prior to the onset of the pandemic. Personal savings have built up among middle- and upper-income households. Pent-up demand will drive stronger growth in the months ahead. The shift in consumer spending out of physical goods and back into labor-intensive, in-person services could result in large employment gains this year and next. The full return to in-person schooling this fall for K-12 should provide a double boost to the economy as well. The boost will be in the form of direct job increases from hiring more teachers and staff, in addition to the indirect boost from freeing parents to rejoin the labor force or increase their hours worked in greater numbers.

Typically community colleges grow during a recession. During the Great Recession, RCC experienced its highest year-over-year enrollment increases in full time equivalency (FTE). These upturns showcase a college's ability to become the community's economic engine. As mentioned, this economic cycle is very different from prior recessions; the typical influx of low- and medium wage job earners to community colleges to learn new job skills or change careers is missing. The key difference between this recession and prior recessions is the focus on remaining safe and healthy above all else. The good news is the vaccines are working and widely available in Oregon, helping to satisfy the need to feel safe and remain healthy. As this need is satisfied, focus should shift to the typical recessionary need, increased income.

Budget Development Process

The budget presented here was developed over the last year with considerable college-wide participation. The College's Budget Advisory Team (BAT), with representative membership from all employee groups, college divisions, Associated Student Government, along with the Board of Education, have been instrumental in the budget process. The team actively collects input from the college community at large, researches the ideas collected, and makes recommendations to Executive Team regarding inclusion in the budget.

The College proactively manages its financial resources, adopting budgetary principles that address its core themes, strategic plan, revenue enhancements, and the impact of its current actions on its future financial health. RCC completed its 7-year accreditation self-study and site visit by the Northwest Commission on Colleges and Universities (NWCCU) accreditation committee in April 2020. The College received two commendations from the committee for establishing a strong fiscal position in order to weather uncertain economic times and establishing a budget process that is transparent, allows opportunities for participation, and is tied to strategic planning. These commendations demonstrate our commitment to stewardship of public resources through responsible and thoughtful guardianship of those resources.

Our focus throughout the budget development and planning process is to determine the optimal balance of revenue, expenditures, and program and service levels, while accounting for the economic realities of our community. We do this by looking at a five-year projection, balancing its first year, and reducing the shortfall in the second year to a manageable level, typically \$1 million.

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

2021/2022 General Fund Budget Assumptions

Revenue Assumptions:

- State Operations are based upon the Community College Support Funding level of \$673 million
- Property Taxes reflect a 3.5% increase over prior year projected
- Tuition and Fees
 1. Assumes an enrollment decrease of 0% from 2020/2021
 2. \$4 per credit increase in tuition
- Transfers In – see pages 66-68 for details

Expenditure Assumptions:

- Exempt salary schedule increased by 1.4%, plus 1.6% performance adjustment for eligible employees; net reduction of 3 positions
- Full Time faculty salary schedule increased by 1.84% to statewide average, plus one step; net reduction of 4 positions
- Adjunct faculty salary schedule increased 1.84%, less reduction of 10.3% of overall adjunct budget
- Faculty Professional salary schedule increased by 1.4%, plus 1.5% performance adjustment for eligible employees
- Classified salary schedule increased by 1.4%, plus 1.85% performance adjustment for eligible employees, net reduction of 6 full-time and 4 part-time positions
- Student wages increased 2%
- Health insurance contractually stipulated increase of 6%
- PERS rate approximately 15.16%
- Fixed District costs, Departmental Materials & Services and Capital projected for General Fund
- Transfers Out – see pages 66-68 for details

We would like to extend our gratitude to the members of the Board of Education, the Budget Committee, to all faculty, staff and managers for their dedication, commitment, and professionalism during this unprecedented time.

Cathy Kemper-Pelle
President

Lisa Stanton
Budget Officer/Chief Financial Officer

ROGUE COMMUNITY COLLEGE
BUDGET TIMELINE
FOR THE FISCAL YEAR 2021/22

April 8, 2021	Budget Committee Orientation and financial update 3 pm (Zoom)
May 7, 2021	Publish notice of 5/18/21, 5/27/21 and 6/1/21 (if necessary) budget hearings in the Mail Tribune, Daily Courier; post on the RCC website
May 18, 2021	Budget Committee 2:30 pm (Zoom) - hearing to receive budget message and proposed budget (part 1) – questions due to Business Office by 5/21/21
May 21, 2021	Budget Committee questions due to Business Office
May 27, 2021	Budget Committee 2 pm (Zoom) – proposed budget (part 2), responses to questions, hearing to receive public comment and consider approval of budget
June 1, 2021	Budget Committee 2 pm (Zoom) – proposed budget (part 3 - if necessary), approval of budget
June 4, 2021	If no Budget Committee on 6/1/21, Publish CC-1 and necessary Supplemental budget documents in the Daily Courier and on the RCC website; publish notice of Adopted budget hearing in the Mail Tribune
June 7, 2021	If Budget Committee on 6/1/21 Publish CC-1 and necessary Supplemental budget documents in the Daily Courier; publish notice of Adopted budget hearing in the Mail Tribune
June 15, 2021	Board of Education meeting 5 pm (Zoom) – adoption of budget
June 23, 2021	Levy and signed resolutions to Josephine and Jackson County assessors, due by 7/15/21

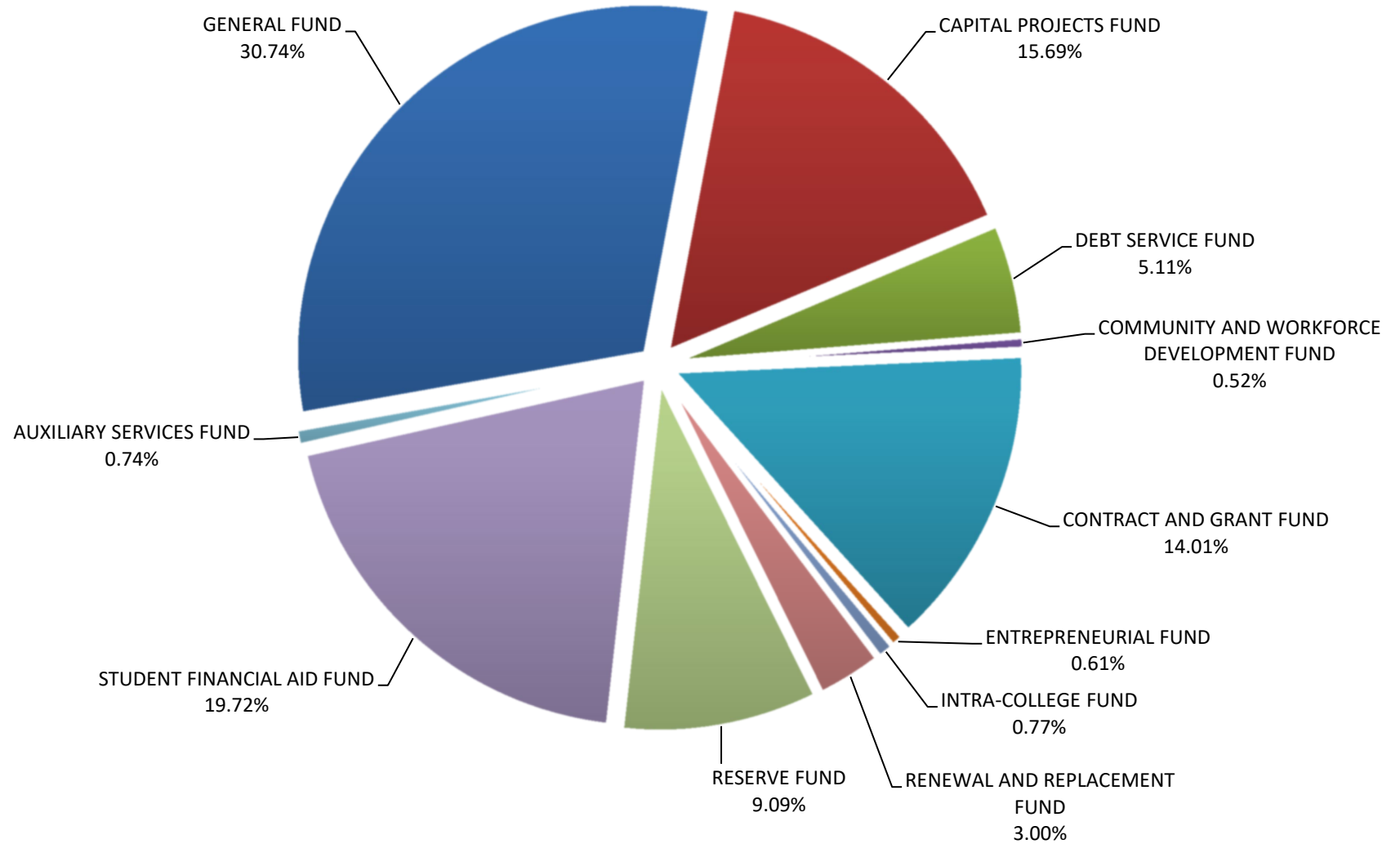
ROGUE COMMUNITY COLLEGE
ALL FUNDS
SUMMARY OF RESOURCES AND REQUIREMENTS
2021/22 ADOPTED BUDGET

18/19 ACTUAL	19/20 ACTUAL	20/21 ADOPTED	20/21 CURRENT	DESCRIPTION	PROPOSED TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 44,531,076	\$ 43,995,897	\$ 49,941,864	\$ 49,941,864	GENERAL FUND	\$ 49,967,167	\$ 49,967,167	\$ 49,967,167
22,208,067	18,945,729	22,821,711	22,821,711	CAPITAL PROJECTS FUND	25,493,949	25,493,949	25,493,949
3,448,745	3,036,041	2,445,618	2,445,618	CAPITAL IMPROVEMENT FUND - MAINTENANCE	0	0	0
2,000,865	6,680,605	23,108	23,108	CAPITAL IMPROVEMENT FUND - STATE & LOCAL	0	0	0
3,793,425	4,113,819	5,939,128	5,939,128	DEBT SERVICE FUND	8,312,644	8,312,644	8,312,644
1,891,405	1,826,356	0	0	DEBT SERVICE FUND - OTHER	0	0	0
7,482,808	5,909,712	4,455,140	4,455,140	COLLEGE SERVICES FUND	0	0	0
1,435,274	1,053,207	1,260,434	1,260,434	COMMUNITY & WORKFORCE DEVELOPMENT	848,055	848,055	848,055
7,598,727	6,562,924	10,812,725	16,478,356	CONTRACT AND GRANT FUND	22,769,987	22,769,987	22,769,987
2,150,088	2,004,777	1,356,516	1,356,516	ENTREPRENEURIAL FUND	990,888	990,888	990,888
598,030	646,027	0	0	HIGHER EDUCATION CENTER FUND	0	0	0
754,726	825,172	1,487,360	1,487,360	INTRA-COLLEGE FUND	1,244,935	1,244,935	1,244,935
7,494,413	7,567,356	5,778,651	5,778,651	PERS FUND	0	0	0
2,242,872	2,232,624	4,243,298	4,243,298	RENEWAL AND REPLACEMENT FUND	4,869,228	4,869,228	4,869,228
3,911,052	3,811,052	14,424,277	14,424,277	RESERVE FUND	14,774,661	14,774,661	14,774,661
19,570,217	20,714,614	26,000,000	26,000,000	STUDENT FINANCIAL AID FUND	32,056,471	32,056,471	32,056,471
287,049	289,314	204,741	204,741	UNEMPLOYMENT FUND	0	0	0
1,594,652	1,048,182	1,555,146	1,555,146	AUXILIARY SERVICES FUND	1,206,643	1,206,643	1,206,643
2,679,814	2,189,379	500,000	500,000	AUXILIARY SERVICES FUND - BOOKSTORE	0	0	0
<u>\$ 135,673,305</u>	<u>\$ 133,452,787</u>	<u>\$ 153,249,717</u>	<u>\$ 158,915,348</u>	TOTAL RESOURCES	<u>\$ 162,534,628</u>	<u>\$ 162,534,628</u>	<u>\$ 162,534,628</u>

**ROGUE COMMUNITY COLLEGE
ALL FUNDS
SUMMARY OF RESOURCES AND REQUIREMENTS
2021/22 ADOPTED BUDGET**

18/19 ACTUAL	19/20 ACTUAL	20/21 ADOPTED	20/21 CURRENT	DESCRIPTION	PROPOSED TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 39,550,703	\$ 38,198,571	\$ 49,941,864	\$ 49,941,864	GENERAL FUND	\$ 49,967,167	\$ 49,967,167	\$ 49,967,167
3,637,327	5,551,450	22,821,711	22,821,711	CAPITAL PROJECTS FUND	25,493,949	25,493,949	25,493,949
1,452,990	643,531	2,445,618	2,445,618	CAPITAL IMPROVEMENT FUND - MAINTENANCE	0	0	0
1,985,124	6,680,605	23,108	23,108	CAPITAL IMPROVEMENT FUND - STATE & LOCAL	0	0	0
3,403,950	3,527,650	5,939,128	5,939,128	DEBT SERVICE FUND	8,312,644	8,312,644	8,312,644
1,891,401	1,826,356	0	0	DEBT SERVICE FUND - OTHER	0	0	0
3,216,894	1,455,632	4,455,140	4,455,140	COLLEGE SERVICES FUND	0	0	0
1,257,704	975,805	1,260,434	1,260,434	COMMUNITY & WORKFORCE DEVELOPMENT	848,055	848,055	848,055
6,367,947	5,551,127	10,812,725	16,478,356	CONTRACT AND GRANT FUND	22,769,987	22,769,987	22,769,987
1,348,263	1,330,437	1,356,516	1,356,516	ENTREPRENEURIAL FUND	990,888	990,888	990,888
597,983	646,027	0	0	HIGHER EDUCATION CENTER FUND	0	0	0
399,873	476,575	1,487,360	1,487,360	INTRA-COLLEGE FUND	1,244,935	1,244,935	1,244,935
1,772,511	1,837,290	5,778,651	5,778,651	PERS FUND	0	0	0
1,665,152	1,697,945	4,243,298	4,243,298	RENEWAL AND REPLACEMENT FUND	4,869,228	4,869,228	4,869,228
600,000	0	14,424,277	14,424,277	RESERVE FUND	14,774,661	14,774,661	14,774,661
19,570,217	20,714,614	26,000,000	26,000,000	STUDENT FINANCIAL AID FUND	32,056,471	32,056,471	32,056,471
75,000	119,877	204,741	204,741	UNEMPLOYMENT FUND	0	0	0
958,391	480,318	1,555,146	1,555,146	AUXILIARY SERVICES FUND	1,206,643	1,206,643	1,206,643
1,887,118	1,727,212	500,000	500,000	AUXILIARY SERVICES FUND - BOOKSTORE	0	0	0
<u>\$ 91,638,548</u>	<u>\$ 93,441,022</u>	<u>\$ 153,249,717</u>	<u>\$ 158,915,348</u>	TOTAL REQUIREMENTS	<u>\$ 162,534,628</u>	<u>\$ 162,534,628</u>	<u>\$ 162,534,628</u>
44,034,757	40,011,765	0	0	ENDING FUND BALANCE	0	0	0
<u>\$ 135,673,305</u>	<u>\$ 133,452,787</u>	<u>\$ 153,249,717</u>	<u>\$ 158,915,348</u>	TOTAL REQUIREMENTS (INCLUDING ENDING FUND BALANCE)	<u>\$ 162,534,628</u>	<u>\$ 162,534,628</u>	<u>\$ 162,534,628</u>

ROGUE COMMUNITY COLLEGE
ALL FUNDS
2021/22 ADOPTED BUDGET



GENERAL FUND

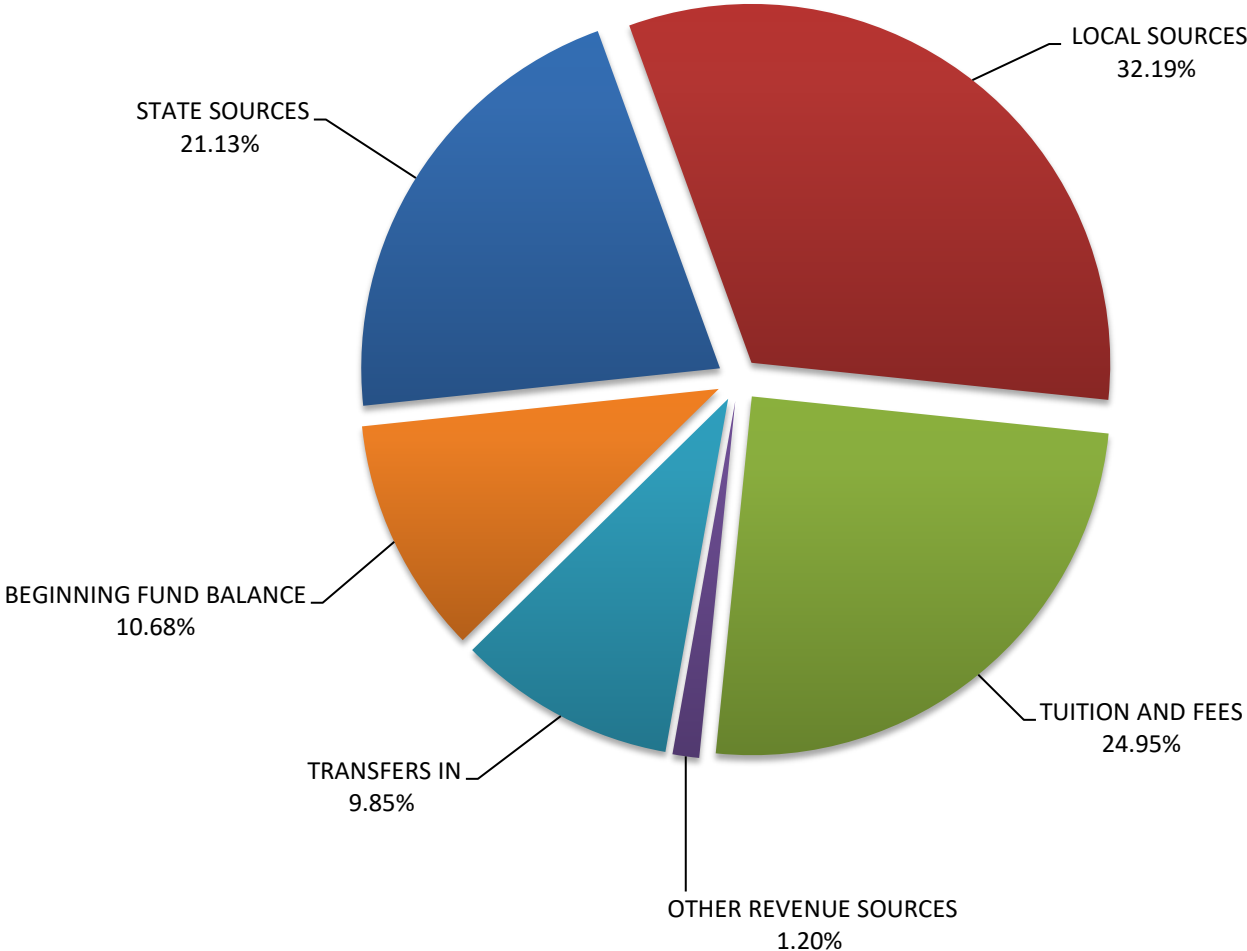
The General Fund covers general operations of the College and accounts for all financial resources and expenditures of the College, except for those required to be accounted for in another fund. The principal sources of revenue include tuition, fees, property taxes, and state community college support.

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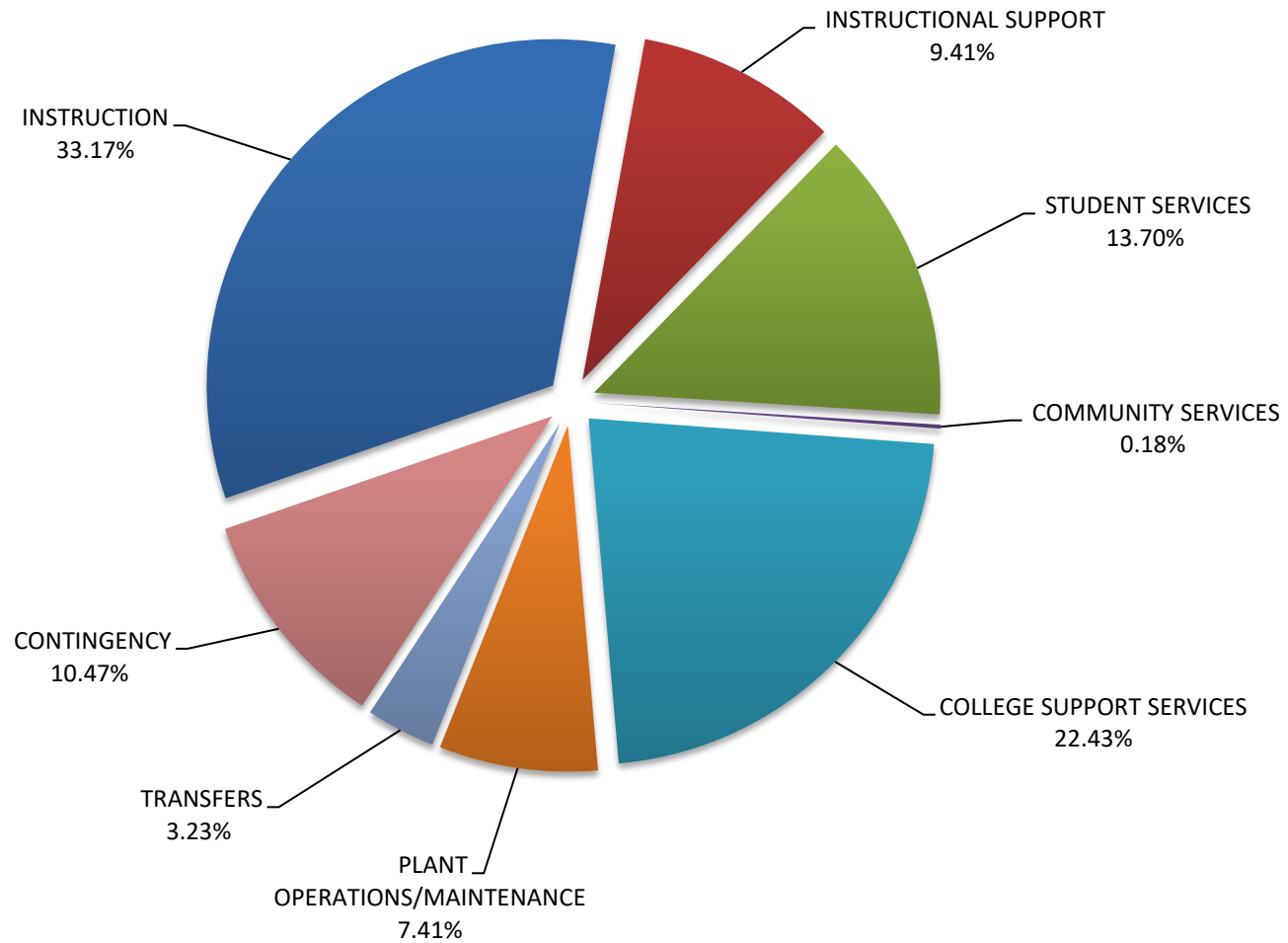
ROGUE COMMUNITY COLLEGE
 GENERAL FUND
 SUMMARY OF RESOURCES AND REQUIREMENTS
 2021/22 ADOPTED BUDGET

18/19 ACTUAL	19/20 ACTUAL	20/21 ADOPTED	20/21 CURRENT		PROPOSED TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 9,261,236	\$ 11,350,891	\$ 11,334,934	\$ 11,334,934	STATE SOURCES	\$ 10,558,973	\$ 10,558,973	\$ 10,558,973
14,053,439	14,502,672	15,028,184	15,028,184	LOCAL SOURCES	16,082,032	16,082,032	16,082,032
12,527,087	12,439,856	16,034,452	16,034,452	TUITION AND FEES	12,468,980	12,468,980	12,468,980
801,512	664,629	698,500	698,500	OTHER REVENUE SOURCES	598,500	598,500	598,500
3,220,506	57,474	1,181,166	1,181,166	TRANSFERS IN	4,920,162	4,920,162	4,920,162
4,667,293	4,980,373	5,664,628	5,664,628	BEGINNING FUND BALANCE	5,338,520	5,338,520	5,338,520
<u>\$ 44,531,075</u>	<u>\$ 43,995,896</u>	<u>\$ 49,941,864</u>	<u>\$ 49,941,864</u>	TOTAL RESOURCES	<u>\$ 49,967,167</u>	<u>\$ 49,967,167</u>	<u>\$ 49,967,167</u>
\$ 15,387,734	\$ 15,377,492	\$ 17,243,053	\$ 17,243,053	INSTRUCTION	\$ 16,572,874	\$ 16,572,874	\$ 16,572,874
3,986,490	4,037,120	4,922,571	4,922,571	INSTRUCTIONAL SUPPORT	4,701,176	4,701,176	4,701,176
5,365,515	5,954,809	6,963,553	6,963,553	STUDENT SERVICES	6,846,107	6,846,107	6,846,107
148,739	144,135	199,264	199,264	COMMUNITY SERVICES	89,324	89,324	89,324
10,082,464	7,808,420	11,425,531	11,425,531	COLLEGE SUPPORT SERVICES	11,209,522	11,209,522	11,209,522
2,768,520	2,903,266	4,040,362	4,040,362	PLANT OPERATIONS AND MAINTENANCE	3,704,912	3,704,912	3,704,912
1,811,237	1,973,325	2,046,649	2,046,649	TRANSFERS OUT	1,611,820	1,611,820	1,611,820
0	0	3,100,881	3,100,881	CONTINGENCY	5,231,432	5,231,432	5,231,432
<u>\$ 39,550,702</u>	<u>\$ 38,198,571</u>	<u>\$ 49,941,864</u>	<u>\$ 49,941,864</u>	TOTAL REQUIREMENTS	<u>\$ 49,967,167</u>	<u>\$ 49,967,167</u>	<u>\$ 49,967,167</u>

ROGUE COMMUNITY COLLEGE
GENERAL FUND REVENUE
2021/22 ADOPTED BUDGET



ROGUE COMMUNITY COLLEGE
GENERAL FUND EXPENDITURES BY FUNCTION
2021/22 ADOPTED BUDGET



ROGUE COMMUNITY COLLEGE
GENERAL FUND
REQUIREMENTS BY EXPENDITURE CATEGORY
2021/22 ADOPTED BUDGET

INSTRUCTION	ADOPTED TOTAL	PERSONNEL SERVICES	MATERIALS & SERVICES	CAPITAL OUTLAY	TRANSFERS OUT	CONTINGENCY
ACADEMIC SUCCESS	\$ 167,957	\$ 157,596	\$ 10,361	\$ 0	\$ 0	0
ADJUNCT FACULTY-INSTRUCTIONAL SERVICES	5,249,549	5,249,549	0	0	0	0
ADULT BASIC SKILLS	536,857	505,313	31,544	0	0	0
AHP BASIC HEALTHCARE	713	0	713	0	0	0
AHP COMMUNITY HEALTH WORKER	2,375	0	2,375	0	0	0
AHP MEDICAL ADMIN ASSISTANT	762	0	762	0	0	0
AHP MEDICAL ASSISTANT/PHLEBOTOMY	138,923	116,030	22,893	0	0	0
AHP PHARMACY TECHNICIAN	1,615	0	1,615	0	0	0
AUTOMOTIVE TECHNOLOGY	420,878	371,743	49,135	0	0	0
BUSINESS AND OFFICE TECHNOLOGY	552,570	548,285	4,285	0	0	0
COMPUTER SCIENCE	404,543	395,967	8,576	0	0	0
COOPERATIVE WORK EXPERIENCE	1,771	0	1,771	0	0	0
CRIMINAL JUSTICE	137,736	132,032	5,704	0	0	0
DENTAL ASSISTING	170,046	129,481	40,565	0	0	0
DIESEL TECHNOLOGY	317,559	280,138	37,421	0	0	0
EARLY CHILDHOOD EDUCATION	251,234	246,858	4,376	0	0	0
ELECTRONICS	339,651	330,896	8,061	694	0	0
EMS	462,225	409,178	53,047	0	0	0
FIRE SCIENCE	35,457	0	35,457	0	0	0
FOREIGN LANGUAGE	1,220	0	1,220	0	0	0
HPER	197,043	149,108	47,935	0	0	0
HUMANITIES	956,927	947,588	9,339	0	0	0
INSTRUCTIONAL SERVICES ADMINISTRATION	381,405	381,405	0	0	0	0
MANUFACTURING ENGINEERING TECHNOLOGY	165,138	140,249	23,931	958	0	0
MASSAGE	151,969	149,109	2,860	0	0	0
MATH	983,376	975,326	8,050	0	0	0
MECHATRONICS	142,787	114,054	28,733	0	0	0
MUSIC	2,855	0	2,855	0	0	0
MUSIC ENSEMBLES	5,101	3,997	1,104	0	0	0
NURSING	887,878	858,360	29,518	0	0	0
PRACTICAL NURSING	277,015	258,609	18,406	0	0	0

ROGUE COMMUNITY COLLEGE
GENERAL FUND
REQUIREMENTS BY EXPENDITURE CATEGORY
2021/22 ADOPTED BUDGET

	ADOPTED TOTAL	PERSONNEL SERVICES	MATERIALS & SERVICES	CAPITAL OUTLAY	TRANSFERS OUT	CONTINGENCY
INSTRUCTION						
ROLEA	\$ 899	\$ 0	\$ 899	\$ 0	\$ 0	\$ 0
SCIENCE	1,216,670	1,140,294	76,376	0	0	0
SMALL BUSINESS DEVELOPMENT CENTER	151,190	136,650	13,113	1,427	0	0
SOCIAL SCIENCE	722,110	715,372	6,738	0	0	0
STUDENT EMPLOYMENT SERVICES	551,491	551,491	0	0	0	0
TRC LEARNING & RESOURCE CENTER	61,551	61,551	0	0	0	0
VISUAL ARTS & DESIGN	160,218	151,527	8,691	0	0	0
WELDING	363,610	302,516	57,245	3,849	0	0
TOTAL INSTRUCTION	\$ 16,572,874	\$ 15,910,272	\$ 655,674	\$ 6,928	\$ 0	\$ 0
INSTRUCTIONAL SUPPORT						
ADJUNCT FACULTY-COLLEGE SERVICES	\$ 259,714	\$ 259,714	\$ 0	\$ 0	\$ 0	\$ 0
ADJUNCT FACULTY-INSTRUCTIONAL SERVICES	127,468	127,468	0	0	0	0
ALLIED HEALTH OCCUPATIONS	176,686	111,461	65,225	0	0	0
COLLEGE NOW	94,500	90,502	3,998	0	0	0
COMPUTER LAB TUTORS	90	0	90	0	0	0
CURRICULUM & SCHEDULING	175,604	167,703	7,901	0	0	0
DISTANCE LEARNING	379,790	335,669	44,121	0	0	0
FACULTY SENATE	1,844	0	1,844	0	0	0
IN-SERVICE	10,500	0	10,500	0	0	0
INSTRUCTIONAL DEVELOPMENT	1,619	0	1,619	0	0	0
INSTRUCTIONAL MEDIA	637,025	565,173	69,007	2,845	0	0
INSTRUCTIONAL SERVICES ADMINISTRATION	1,825,395	1,764,164	61,231	0	0	0
LIBRARY	877,258	741,094	111,897	24,267	0	0
OUTCOMES AND ASSESSMENT	121,379	114,054	6,389	936	0	0
PROGRAM DEVELOPMENT	3,278	0	3,278	0	0	0
RCC HEC	9,026	9,026	0	0	0	0
TOTAL INSTRUCTIONAL SUPPORT	\$ 4,701,176	\$ 4,286,028	\$ 387,100	\$ 28,048	\$ 0	\$ 0

ROGUE COMMUNITY COLLEGE
GENERAL FUND
REQUIREMENTS BY EXPENDITURE CATEGORY
2021/22 ADOPTED BUDGET

	ADOPTED TOTAL	PERSONNEL SERVICES	MATERIALS & SERVICES	CAPITAL OUTLAY	TRANSFERS OUT	CONTINGENCY
STUDENT SERVICES						
ACCESS AND DISABILITY RESOURCES	\$ 504,984	\$ 422,344	\$ 82,640	\$ 0	\$ 0	0
ADJUNCT FACULTY-STUDENT SERVICES	282,164	282,164	0	0	0	0
ADMISSIONS & RECRUITMENT	417,273	384,749	32,524	0	0	0
ADVISING	615,853	586,327	29,526	0	0	0
ATHLETICS	75,819	75,643	176	0	0	0
COMMENCEMENT	31,664	0	31,664	0	0	0
COUNSELING	654,971	644,222	10,749	0	0	0
DISTRICT	229,586	0	229,586	0	0	0
ENROLLMENT SERVICES	645,543	620,273	25,270	0	0	0
FINANCIAL AID	1,217,250	1,193,912	23,338	0	0	0
HUMAN DEVELOPMENT	1,788	0	1,788	0	0	0
ID CARD MACHINES	7,602	0	7,602	0	0	0
LATINO PROGRAMS	160,119	150,912	9,207	0	0	0
OFFICE OF DIVERSITY	20,166	0	20,166	0	0	0
STUDENT EMPLOYMENT SERVICES	163,237	144,180	19,057	0	0	0
STUDENT LIFE	92,991	79,627	13,364	0	0	0
STUDENT SERVICES ADMINISTRATION	924,417	867,620	56,797	0	0	0
STUDENT SUPPORT	14,476	0	14,476	0	0	0
TRIO - ED OPP CTR	116,701	114,484	2,217	0	0	0
TRIO - STUDENT SUPP SVC	89,314	76,367	12,947	0	0	0
TRIO - STUDENT SUPP SVC RVC	85,317	76,768	8,549	0	0	0
TRIO - TALENT SEARCH	116,114	113,897	2,217	0	0	0
VETERANS SERVICES	378,758	361,553	17,205	0	0	0
TOTAL STUDENT SERVICES	\$ 6,846,107	\$ 6,195,042	\$ 651,065	\$ 0	\$ 0	0
COMMUNITY SERVICES						
TESTING CENTER	\$ 85,761	\$ 79,686	\$ 6,075	\$ 0	\$ 0	0
VISUAL ARTS & DESIGN	3,563	0	3,563	0	0	0

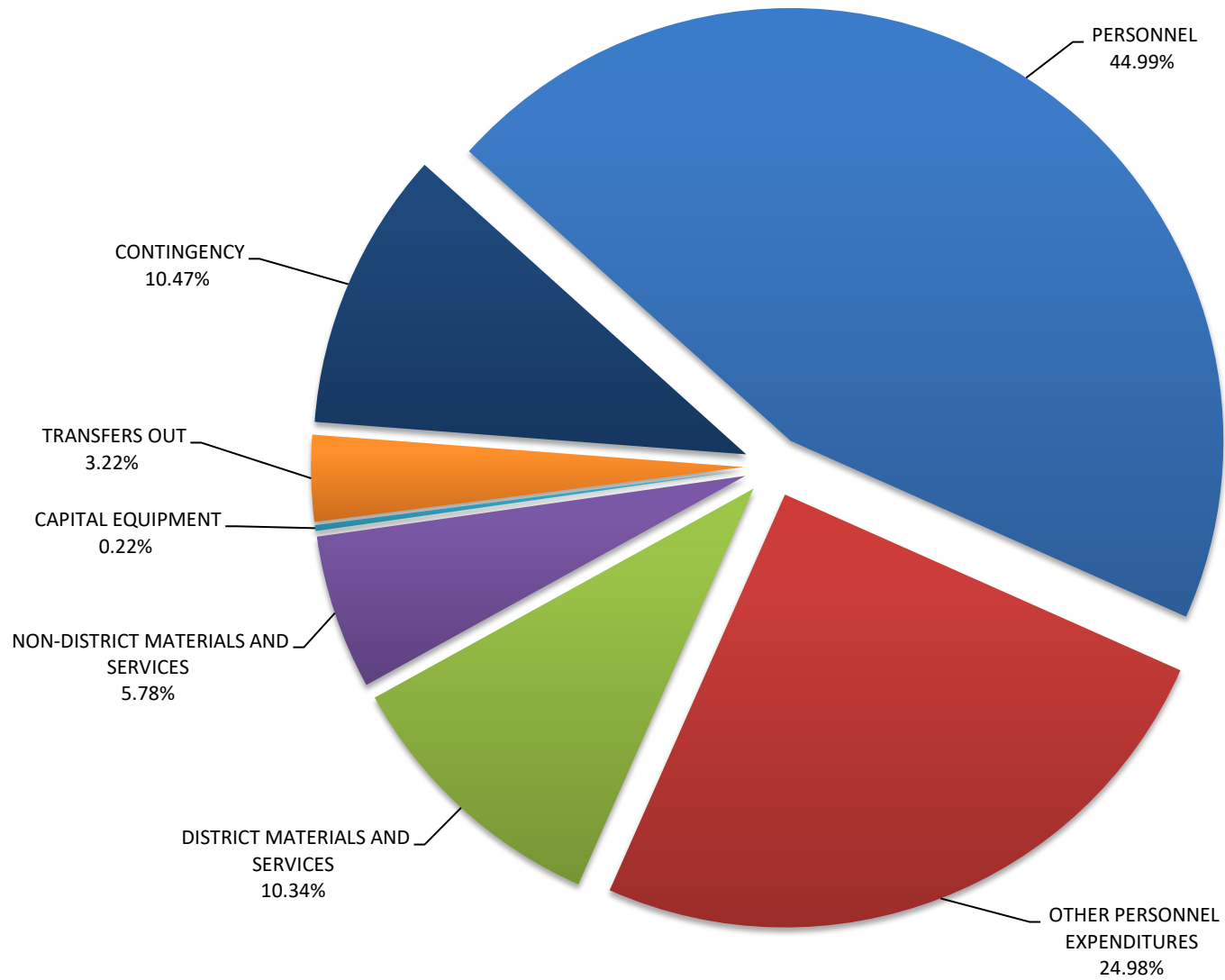
ROGUE COMMUNITY COLLEGE
GENERAL FUND
REQUIREMENTS BY EXPENDITURE CATEGORY
2021/22 ADOPTED BUDGET

	ADOPTED TOTAL	PERSONNEL SERVICES	MATERIALS & SERVICES	CAPITAL OUTLAY	TRANSFERS OUT	CONTINGENCY
TOTAL COMMUNITY SERVICES	\$ 89,324	\$ 79,686	\$ 9,638	\$ 0	\$ 0	\$ 0
COLLEGE SUPPORT SERVICES						
ACCREDITATION	\$ 64,540	\$ 13,415	\$ 51,125	\$ 0	\$ 0	\$ 0
BOARD OF EDUCATION	275,908	252,646	23,262	0	0	0
BUDGET AND FINANCIAL SERVICES	792,801	757,935	34,866	0	0	0
COLLEGE SERVICES ADMINISTRATION	513,130	491,646	21,484	0	0	0
COMMUNICATIONS	129,808	109,534	20,274	0	0	0
CONTRACTS & PROCUREMENT	347,022	338,317	8,705	0	0	0
DISTRICT	4,161,439	399,656	3,761,783	0	0	0
EQUITY, DIVERSITY & INCLUSION	110,697	103,648	7,049	0	0	0
ERGONOMIC CORRECTIONS	15,000	0	15,000	0	0	0
FOUNDATION	215,308	215,308	0	0	0	0
HUMAN RESOURCES	587,809	549,156	38,653	0	0	0
I/T-ELECTRONIC SECURITY SYSTEMS	39,087	0	29,112	9,975	0	0
I/T-NETWORK SERVICES	707,209	616,943	59,804	30,462	0	0
I/T-PROGRAMMING SERVICES	348,149	331,941	16,208	0	0	0
I/T-USER SERVICES	338,849	322,184	16,665	0	0	0
INSTITUTIONAL RESEARCH	312,658	306,969	5,689	0	0	0
MAILROOM	186,947	171,124	15,823	0	0	0
MARKETING	648,399	475,728	172,671	0	0	0
PAYROLL	251,276	243,355	7,921	0	0	0
PRESIDENT'S OFFICE	466,072	349,224	116,848	0	0	0
RCC HEC	220,785	13,705	207,080	0	0	0
RISK MANAGEMENT	286,898	265,080	21,818	0	0	0
SECURITY	88,008	80,198	7,810	0	0	0
TITLE IX	101,723	68,697	33,026	0	0	0
TOTAL COLLEGE SUPPORT SERVICES	\$ 11,209,522	\$ 6,476,409	\$ 4,692,676	\$ 40,437	\$ 0	\$ 0

ROGUE COMMUNITY COLLEGE
GENERAL FUND
REQUIREMENTS BY EXPENDITURE CATEGORY
2021/22 ADOPTED BUDGET

	ADOPTED TOTAL	PERSONNEL SERVICES	MATERIALS & SERVICES	CAPITAL OUTLAY	TRANSFERS OUT	CONTINGENCY
PLANT OPERATIONS AND MAINTENANCE						
CAPITAL PROJECTS ADMINISTRATION	\$ 15,033	\$ 13,741	\$ 1,292	\$ 0	\$ 0	\$ 0
DISTRICT	1,065,865	0	1,065,865	0	0	0
FACILITIES & OPERATIONS	2,331,644	1,968,655	330,897	32,092	0	0
RCC HEC	291,285	30,792	260,493	0	0	0
SAFETY COMMITTEE	1,085	0	1,085	0	0	0
TOTAL PLANT OPERATIONS AND MAINTENANCE	\$ 3,704,912	\$ 2,013,188	\$ 1,659,632	\$ 32,092	\$ 0	\$ 0
TRANSFERS OUT						
TRANSFERS OUT - AUXILIARY SERVICES FUND	\$ 36,000	\$ 0	\$ 0	\$ 0	\$ 36,000	\$ 0
TRANSFERS OUT - COMM/WORKFORCE DEV FUND	76,911	0	0	0	76,911	0
TRANSFERS OUT - ENTREPRENEURIAL FUND	104,025	0	0	0	104,025	0
TRANSFERS OUT - INTRA-COLLEGE FUND	449,034	0	0	0	449,034	0
TRANSFERS OUT - RENEWAL/REPLACEMENT FUND	445,850	0	0	0	445,850	0
TRANSFERS OUT - RESERVE FUND	500,000	0	0	0	500,000	0
TOTAL TRANSFERS OUT	\$ 1,611,820	\$ 0	\$ 0	\$ 0	\$ 1,611,820	\$ 0
CONTINGENCY						
CONTINGENCY	\$ 5,231,432	\$ 0	\$ 0	\$ 0	\$ 0	\$ 5,231,432
TOTAL CONTINGENCY	\$ 5,231,432	\$ 0	\$ 0	\$ 0	\$ 0	\$ 5,231,432
TOTAL GENERAL FUND	\$ 49,967,167	\$ 34,960,625	\$ 8,055,785	\$ 107,505	\$ 1,611,820	\$ 5,231,432

ROGUE COMMUNITY COLLEGE
GENERAL FUND EXPENDITURES BY CATEGORY
2021/22 ADOPTED BUDGET



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CAPITAL IMPROVEMENT FUND TYPE

Capital Improvement Funds account for the receipt and disbursement of resources for buildings and land. The principal revenues include proceeds from the sale of buildings, bond levy proceeds and transfers in from other funds.

CAPITAL PROJECTS FUND (Externally Restricted)

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

ROGUE COMMUNITY COLLEGE
 CAPITAL PROJECTS FUND
 SUMMARY OF RESOURCES AND REQUIREMENTS
 2021/22 ADOPTED BUDGET

18/19 ACTUAL	19/20 ACTUAL	20/21 ADOPTED	20/21 CURRENT		PROPOSED TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 0	\$ 0	\$ 8,817,223	\$ 8,482,283	STATE SOURCES	\$ 3,856,557	\$ 3,856,557	\$ 3,856,557
0	0	843,658	843,658	LOCAL SOURCES	0	0	0
512,071	374,988	300,000	300,000	OTHER REVENUE SOURCES	12,000,000	12,000,000	12,000,000
0	0	23,108	23,108	TRANSFERS IN	295,354	295,354	295,354
21,695,995	18,570,740	12,837,722	13,172,662	BEGINNING FUND BALANCE	9,342,038	9,342,038	9,342,038
<u>\$ 22,208,067</u>	<u>\$ 18,945,729</u>	<u>\$ 22,821,711</u>	<u>\$ 22,821,711</u>	TOTAL RESOURCES	<u>\$ 25,493,949</u>	<u>\$ 25,493,949</u>	<u>\$ 25,493,949</u>
\$ 3,637,326	\$ 5,551,449	\$ 22,821,711	\$ 22,821,711	FACILITIES ACQUISITION & CONSTRUCTION	\$ 25,493,949	\$ 25,493,949	\$ 25,493,949
<u>\$ 3,637,326</u>	<u>\$ 5,551,449</u>	<u>\$ 22,821,711</u>	<u>\$ 22,821,711</u>	TOTAL REQUIREMENTS	<u>\$ 25,493,949</u>	<u>\$ 25,493,949</u>	<u>\$ 25,493,949</u>

CAPITAL IMPROVEMENT FUND - MAINTENANCE

The Capital Improvement Fund - Maintenance activity for maintaining College facilities and equipment has been incorporated into the Intra-College Fund and the Renewal and Replacement Fund. The Capital Improvement Fund - Maintenance will be retired in FY 2021/22.

ROGUE COMMUNITY COLLEGE
 CAPITAL IMPROVEMENT FUND - MAINTENANCE
 SUMMARY OF RESOURCES AND REQUIREMENTS
 2021/22 ADOPTED BUDGET

18/19 ACTUAL	19/20 ACTUAL	20/21 ADOPTED	20/21 CURRENT		PROPOSED TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 72,832	\$ 73,685	\$ 0	\$ 0	OTHER REVENUE SOURCES	\$ 0	\$ 0	\$ 0
576,969	966,600	0	0	TRANSFERS IN	0	0	0
2,798,942	1,995,755	2,445,618	2,445,618	BEGINNING FUND BALANCE	0	0	0
<u>\$ 3,448,745</u>	<u>\$ 3,036,041</u>	<u>\$ 2,445,618</u>	<u>\$ 2,445,618</u>	TOTAL RESOURCES	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
\$ 868,585	\$ 643,531	\$ 0	\$ 0	PLANT OPERATIONS AND MAINTENANCE	\$ 0	\$ 0	\$ 0
384,405	0	0	0	FACILITIES ACQUISITION & CONSTRUCTION	0	0	0
200,000	0	2,445,618	2,445,618	TRANSFERS OUT	0	0	0
<u>\$ 1,452,990</u>	<u>\$ 643,531</u>	<u>\$ 2,445,618</u>	<u>\$ 2,445,618</u>	TOTAL REQUIREMENTS	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

CAPITAL IMPROVEMENT FUND - STATE & LOCAL
(Externally Restricted)

The Capital Improvement Fund – State & Local Funds activity for the purchase or remodel of buildings and land has been incorporated into the Capital Projects Fund. The Capital Improvement Fund – State & Local Funds will be retired in FY 2021/22.

ROGUE COMMUNITY COLLEGE
 CAPITAL IMPROVEMENT FUND - STATE & LOCAL
 SUMMARY OF RESOURCES AND REQUIREMENTS
 2021/22 ADOPTED BUDGET

18/19 ACTUAL	19/20 ACTUAL	20/21 ADOPTED	20/21 CURRENT		PROPOSED TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 1,683,774	\$ 6,040,267	\$ 0	\$ 0	STATE SOURCES	\$ 0	\$ 0	\$ 0
89,264	628,358	0	0	LOCAL SOURCES	0	0	0
15,740	-3,762	0	0	OTHER REVENUE SOURCES	0	0	0
212,085	15,740	23,108	23,108	BEGINNING FUND BALANCE	0	0	0
<u>\$ 2,000,864</u>	<u>\$ 6,680,604</u>	<u>\$ 23,108</u>	<u>\$ 23,108</u>	TOTAL RESOURCES	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
\$ 1,985,124	\$ 6,680,604	\$ 0	\$ 0	FACILITIES ACQUISITION & CONSTRUCTION	\$ 0	\$ 0	\$ 0
0	0	23,108	23,108	TRANSFERS OUT	0	0	0
<u>\$ 1,985,124</u>	<u>\$ 6,680,604</u>	<u>\$ 23,108</u>	<u>\$ 23,108</u>	TOTAL REQUIREMENTS	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

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DEBT SERVICE FUND TYPE
(Externally Restricted)

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

DEBT SERVICE FUND
(Externally Restricted)

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

**ROGUE COMMUNITY COLLEGE
DEBT SERVICE FUND
SUMMARY OF RESOURCES AND REQUIREMENTS
2021/22 ADOPTED BUDGET**

18/19 ACTUAL	19/20 ACTUAL	20/21 ADOPTED	20/21 CURRENT			PROPOSED TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 3,215,967	\$ 3,565,598	\$ 3,630,342	\$ 3,630,342	LOCAL SOURCES		\$ 3,506,082	\$ 3,506,082	\$ 3,506,082
46,646	158,745	1,924,004	1,924,004	OTHER REVENUE SOURCES		4,053,072	4,053,072	4,053,072
530,813	389,475	384,782	384,782	BEGINNING FUND BALANCE		753,490	753,490	753,490
<u>\$ 3,793,425</u>	<u>\$ 4,113,819</u>	<u>\$ 5,939,128</u>	<u>\$ 5,939,128</u>	TOTAL RESOURCES		<u>\$ 8,312,644</u>	<u>\$ 8,312,644</u>	<u>\$ 8,312,644</u>
<u>BOND PRINCIPAL PAYMENTS</u>								
				BOND ISSUE	PAYMENT DATE			
\$ -	\$ -	\$ 1,260,000	\$ 1,260,000	LIMITED TAX PENSION BOND 2005	6/30/2022	\$ 1,395,000	\$ 1,395,000	\$ 1,395,000
-	-	-	-	LIMITED TAX PENSION BOND 2021	6/30/2022	750,000	750,000	750,000
760,000	1,130,000	1,205,000	1,205,000	GENERAL OBLIGATION SERIES 2012	6/15/2022	1,355,000	1,355,000	1,355,000
1,450,000	1,270,000	1,375,000	1,375,000	GENERAL OBLIGATION SERIES 2016	6/15/2022	1,390,000	1,390,000	1,390,000
<u>\$ 2,210,000</u>	<u>\$ 2,400,000</u>	<u>\$ 3,840,000</u>	<u>\$ 3,840,000</u>	TOTAL PRINCIPAL		<u>\$ 4,890,000</u>	<u>\$ 4,890,000</u>	<u>\$ 4,890,000</u>
<u>BOND INTEREST PAYMENTS</u>								
				BOND ISSUE	PAYMENT DATE			
\$ -	\$ -	\$ 319,329	\$ 319,329	LIMITED TAX PENSION BOND 2005	12/30/2021	\$ 288,894	\$ 288,894	\$ 288,894
-	-	319,329	319,329	LIMITED TAX PENSION BOND 2005	6/30/2022	288,894	288,894	288,894
-	-	-	-	LIMITED TAX PENSION BOND 2021	12/30/2021	625,000	625,000	625,000
-	-	-	-	LIMITED TAX PENSION BOND 2021	6/30/2022	625,000	625,000	625,000
137,950	126,550	109,600	109,600	GENERAL OBLIGATION SERIES 2012	12/15/2021	85,500	85,500	85,500
137,950	126,550	109,600	109,600	GENERAL OBLIGATION SERIES 2012	6/15/2022	85,500	85,500	85,500
459,025	437,275	418,225	418,225	GENERAL OBLIGATION SERIES 2016	12/15/2021	390,725	390,725	390,725
459,025	437,275	418,225	418,225	GENERAL OBLIGATION SERIES 2016	6/15/2022	390,725	390,725	390,725
<u>\$ 1,193,950</u>	<u>\$ 1,127,650</u>	<u>\$ 1,694,308</u>	<u>\$ 1,694,308</u>	TOTAL INTEREST		<u>\$ 2,780,238</u>	<u>\$ 2,780,238</u>	<u>\$ 2,780,238</u>
<u>CONTINGENCY</u>								
				BOND ISSUE				
\$ -	\$ -	\$ -	\$ -	LIMITED TAX PENSION BOND 2005		\$ 226,026	\$ 226,026	\$ 226,026
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	TOTAL CONTINGENCY		<u>\$ 226,026</u>	<u>\$ 226,026</u>	<u>\$ 226,026</u>
<u>UNAPPROPRIATED BALANCE FOR FOLLOWING YEAR</u>								
				BOND ISSUE	PAYMENT DATE			
\$ -	\$ -	\$ 160,367	\$ 160,367	GENERAL OBLIGATION SERIES 2012	12/15/2022	\$ 157,913	\$ 157,913	\$ 157,913
-	-	244,453	244,453	GENERAL OBLIGATION SERIES 2016	12/15/2022	258,467	258,467	258,467
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 404,820</u>	<u>\$ 404,820</u>	TOTAL UNAPPROPRIATED ENDING FUND BALANCE		<u>\$ 416,380</u>	<u>\$ 416,380</u>	<u>\$ 416,380</u>
<u>\$ 3,403,950</u>	<u>\$ 3,527,650</u>	<u>\$ 5,939,128</u>	<u>\$ 5,939,128</u>	TOTAL REQUIREMENTS		<u>\$ 8,312,644</u>	<u>\$ 8,312,644</u>	<u>\$ 8,312,644</u>

DEBT SERVICE FUND - OTHER
(Externally Restricted)

The Debt Service Fund - Other activity has been incorporated into the Debt Service Fund. The Debt Service Fund - Other was retired in FY 2020/21.

ROGUE COMMUNITY COLLEGE
 DEBT SERVICE FUND - OTHER
 SUMMARY OF RESOURCES AND REQUIREMENTS
 2021/22 ADOPTED BUDGET

18/19 ACTUAL	19/20 ACTUAL	20/21 ADOPTED	20/21 CURRENT		PROPOSED TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 18	\$ 0	\$ 0	\$ 0	OTHER REVENUE SOURCES	\$ 0	\$ 0	\$ 0
1,857,139	1,826,352	0	0	TRANSFERS IN	0	0	0
34,246	3	0	0	BEGINNING FUND BALANCE	0	0	0
<u>\$ 1,891,404</u>	<u>\$ 1,826,356</u>	<u>\$ 0</u>	<u>\$ 0</u>	TOTAL RESOURCES	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
\$ 1,891,401	\$ 1,826,356	\$ 0	\$ 0	COLLEGE SUPPORT SERVICES	\$ 0	\$ 0	\$ 0
<u>\$ 1,891,401</u>	<u>\$ 1,826,356</u>	<u>\$ 0</u>	<u>\$ 0</u>	TOTAL REQUIREMENTS	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

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SPECIAL REVENUE FUND TYPE

The Special Revenue Funds account for revenues and expenditures for specific projects that are legally and/or administratively restricted for a specific purpose. Funds included in this classification are College Services Fund, Community and Workforce Development Fund, Contract and Grant Fund, Entrepreneurial Fund, Higher Education Center Fund, Intra-College Fund, PERS Fund, Renewal and Replacement Fund, Reserve Fund, Student Financial Aid Fund, and Unemployment Fund.

COLLEGE SERVICES FUND

The College Services Fund activity for non-technology fees charged to students has been incorporated into the General Fund. The College Services Fund will be retired in FY 2021/22.

ROGUE COMMUNITY COLLEGE
 COLLEGE SERVICES FUND
 SUMMARY OF RESOURCES AND REQUIREMENTS
 2021/22 ADOPTED BUDGET

18/19 ACTUAL	19/20 ACTUAL	20/21 ADOPTED	20/21 CURRENT		PROPOSED TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 1,752,292	\$ 1,643,797	\$ 0	\$ 0	TUITION AND FEES	\$ 0	\$ 0	\$ 0
5,730,515	4,265,914	4,455,140	4,455,140	BEGINNING FUND BALANCE	0	0	0
<u>\$ 7,482,807</u>	<u>\$ 5,909,711</u>	<u>\$ 4,455,140</u>	<u>\$ 4,455,140</u>	TOTAL RESOURCES	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
\$ 64,315	\$ 58,053	\$ 0	\$ 0	COLLEGE SUPPORT SERVICES	\$ 0	\$ 0	\$ 0
149,612	179,470	0	0	PLANT OPERATIONS AND MAINTENANCE	0	0	0
3,002,965	1,218,108	4,455,140	4,455,140	TRANSFERS OUT	0	0	0
<u>\$ 3,216,893</u>	<u>\$ 1,455,632</u>	<u>\$ 4,455,140</u>	<u>\$ 4,455,140</u>	TOTAL REQUIREMENTS	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

COMMUNITY AND WORKFORCE DEVELOPMENT FUND

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

ROGUE COMMUNITY COLLEGE
 COMMUNITY & WORKFORCE DEVELOPMENT FUND
 SUMMARY OF RESOURCES AND REQUIREMENTS
 2021/22 ADOPTED BUDGET

18/19 ACTUAL	19/20 ACTUAL	20/21 ADOPTED	20/21 CURRENT		PROPOSED TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 120,885	\$ 76,305	\$ 102,690	\$ 102,690	STATE SOURCES	\$ 60,060	\$ 60,060	\$ 60,060
752,934	524,258	751,073	751,073	TUITION AND FEES	416,349	416,349	416,349
27,845	8,700	200,000	200,000	OTHER REVENUE SOURCES	200,000	200,000	200,000
369,140	266,373	149,001	149,001	TRANSFERS IN	76,911	76,911	76,911
164,469	177,570	57,670	57,670	BEGINNING FUND BALANCE	94,735	94,735	94,735
<u>\$ 1,435,273</u>	<u>\$ 1,053,207</u>	<u>\$ 1,260,434</u>	<u>\$ 1,260,434</u>	TOTAL RESOURCES	<u>\$ 848,055</u>	<u>\$ 848,055</u>	<u>\$ 848,055</u>
\$ 627,067	\$ 417,802	\$ 740,394	\$ 740,394	INSTRUCTION	\$ 523,213	\$ 523,213	\$ 523,213
595,635	557,004	485,040	485,040	INSTRUCTIONAL SUPPORT	271,154	271,154	271,154
35,000	998	35,000	35,000	TRANSFERS OUT	35,000	35,000	35,000
0	0	0	0	CONTINGENCY	18,688	18,688	18,688
<u>\$ 1,257,703</u>	<u>\$ 975,805</u>	<u>\$ 1,260,434</u>	<u>\$ 1,260,434</u>	TOTAL REQUIREMENTS	<u>\$ 848,055</u>	<u>\$ 848,055</u>	<u>\$ 848,055</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
2021/22 ADOPTED BUDGET

18/19 ACTUAL	19/20 ACTUAL	20/21 ADOPTED	20/21 CURRENT		PROPOSED TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 4,684,655	\$ 3,923,143	\$ 5,855,849	\$ 12,918,702	FEDERAL SOURCES	\$ 10,659,929	\$ 10,659,929	\$ 10,659,929
566,426	414,347	1,640,043	534,678	STATE SOURCES	796,412	796,412	796,412
137,000	75,250	74,119	295,681	LOCAL SOURCES	175,019	175,019	175,019
313,655	282,164	280,000	280,000	TUITION AND FEES	315,000	315,000	315,000
797,776	637,238	2,068,520	1,547,249	OTHER REVENUE SOURCES	3,926,161	3,926,161	3,926,161
0	0	0	0	TRANSFERS IN	395,240	395,240	395,240
1,099,212	1,230,780	894,194	902,046	BEGINNING FUND BALANCE	6,502,226	6,502,226	6,502,226
<u>\$ 7,598,727</u>	<u>\$ 6,562,923</u>	<u>\$ 10,812,725</u>	<u>\$ 16,478,356</u>	TOTAL RESOURCES	<u>\$ 22,769,987</u>	<u>\$ 22,769,987</u>	<u>\$ 22,769,987</u>
\$ 1,351,788	\$ 1,358,711	\$ 2,159,052	\$ 2,310,609	INSTRUCTION	\$ 1,905,564	\$ 1,905,564	\$ 1,905,564
1,112,029	922,557	1,334,320	1,312,113	INSTRUCTIONAL SUPPORT	1,621,817	1,621,817	1,621,817
3,253,235	3,013,582	4,167,001	4,113,049	STUDENT SERVICES	3,969,072	3,969,072	3,969,072
7,092	4,197	100,000	15,643	COMMUNITY SERVICES	25,000	25,000	25,000
87,652	95,584	371,073	7,469,149	COLLEGE SUPPORT SERVICES	8,195,226	8,195,226	8,195,226
23,103	6,563	293,314	293,314	PLANT OPERATIONS AND MAINTENANCE	272,918	272,918	272,918
533,046	149,930	1,512,000	38,912	FACILITIES ACQUISITION & CONSTRUCTION	25,000	25,000	25,000
0	0	0	0	TRANSFERS OUT	3,000,000	3,000,000	3,000,000
0	0	875,965	925,567	CONTINGENCY	3,755,390	3,755,390	3,755,390
<u>\$ 6,367,947</u>	<u>\$ 5,551,126</u>	<u>\$ 10,812,725</u>	<u>\$ 16,478,356</u>	TOTAL REQUIREMENTS	<u>\$ 22,769,987</u>	<u>\$ 22,769,987</u>	<u>\$ 22,769,987</u>

ENTREPRENEURIAL FUND

The Entrepreneurial Fund accounts for the development and growth of innovative activities of the College. The principal revenue is transfers from the General Fund and the STEP contract with the state.

ROGUE COMMUNITY COLLEGE
 ENTREPRENEURIAL FUND
 SUMMARY OF RESOURCES AND REQUIREMENTS
 2021/22 ADOPTED BUDGET

18/19 ACTUAL	19/20 ACTUAL	20/21 ADOPTED	20/21 CURRENT		PROPOSED TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 64,962	\$ 95,225	\$ 338,641	\$ 338,641	STATE SOURCES	\$ 233,311	\$ 233,311	\$ 233,311
866,227	857,726	0	68,000	TUITION AND FEES	162,000	162,000	162,000
0	0	100,000	32,000	OTHER REVENUE SOURCES	100,000	100,000	100,000
250,000	250,000	243,267	243,267	TRANSFERS IN	104,025	104,025	104,025
968,898	801,824	674,608	674,608	BEGINNING FUND BALANCE	391,552	391,552	391,552
<u>\$ 2,150,087</u>	<u>\$ 2,004,776</u>	<u>\$ 1,356,516</u>	<u>\$ 1,356,516</u>	TOTAL RESOURCES	<u>\$ 990,888</u>	<u>\$ 990,888</u>	<u>\$ 990,888</u>
\$ 656,401	\$ 669,069	\$ 68,057	\$ 176,057	INSTRUCTION	\$ 157,837	\$ 157,837	\$ 157,837
239,586	166,847	100,000	32,000	INSTRUCTIONAL SUPPORT	100,000	100,000	100,000
157,784	143,347	343,222	343,222	STUDENT SERVICES	255,483	255,483	255,483
0	58,530	131,481	91,481	COMMUNITY SERVICES	50,000	50,000	50,000
225,732	228,289	100,000	100,000	COLLEGE SUPPORT SERVICES	50,000	50,000	50,000
68,757	64,353	415,000	415,000	TRANSFERS OUT	0	0	0
0	0	198,756	198,756	CONTINGENCY	377,568	377,568	377,568
<u>\$ 1,348,262</u>	<u>\$ 1,330,437</u>	<u>\$ 1,356,516</u>	<u>\$ 1,356,516</u>	TOTAL REQUIREMENTS	<u>\$ 990,888</u>	<u>\$ 990,888</u>	<u>\$ 990,888</u>

HIGHER EDUCATION CENTER FUND

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

ROGUE COMMUNITY COLLEGE
 HIGHER EDUCATION CENTER FUND
 SUMMARY OF RESOURCES AND REQUIREMENTS
 2021/22 ADOPTED BUDGET

18/19 ACTUAL	19/20 ACTUAL	20/21 ADOPTED	20/21 CURRENT		PROPOSED TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 204,679	\$ 215,457	\$ 0	\$ 0	OTHER REVENUE SOURCES	\$ 0	\$ 0	\$ 0
392,093	430,523	0	0	TRANSFERS IN	0	0	0
1,256	46	0	0	BEGINNING FUND BALANCE	0	0	0
<u>\$ 598,029</u>	<u>\$ 646,027</u>	<u>\$ 0</u>	<u>\$ 0</u>	TOTAL RESOURCES	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
\$ 27,641	\$ 37,473	\$ 0	\$ 0	INSTRUCTIONAL SUPPORT	\$ 0	\$ 0	\$ 0
235,847	276,164	0	0	COLLEGE SUPPORT SERVICES	0	0	0
329,494	322,389	0	0	PLANT OPERATIONS AND MAINTENANCE	0	0	0
5,000	10,000	0	0	TRANSFERS OUT	0	0	0
<u>\$ 597,983</u>	<u>\$ 646,027</u>	<u>\$ 0</u>	<u>\$ 0</u>	TOTAL REQUIREMENTS	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

INTRA-COLLEGE FUND

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

ROGUE COMMUNITY COLLEGE
 INTRA-COLLEGE FUND
 SUMMARY OF RESOURCES AND REQUIREMENTS
 2021/22 ADOPTED BUDGET

18/19 ACTUAL	19/20 ACTUAL	20/21 ADOPTED	20/21 CURRENT		PROPOSED TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 390	\$ 260	\$ 1,500	\$ 1,500	TUITION AND FEES	\$ 750	\$ 750	\$ 750
27,563	44,382	67,500	63,000	OTHER REVENUE SOURCES	60,580	60,580	60,580
448,817	425,677	1,073,683	1,078,183	TRANSFERS IN	457,034	457,034	457,034
277,954	354,853	344,677	344,677	BEGINNING FUND BALANCE	726,571	726,571	726,571
<u>\$ 754,725</u>	<u>\$ 825,172</u>	<u>\$ 1,487,360</u>	<u>\$ 1,487,360</u>	TOTAL RESOURCES	<u>\$ 1,244,935</u>	<u>\$ 1,244,935</u>	<u>\$ 1,244,935</u>
\$ 89,467	\$ 94,301	\$ 285,951	\$ 285,951	INSTRUCTIONAL SUPPORT	\$ 175,250	\$ 175,250	\$ 175,250
237,453	313,274	1,094,333	1,089,833	STUDENT SERVICES	788,948	788,948	788,948
69,756	64,571	97,754	97,754	COLLEGE SUPPORT SERVICES	101,987	101,987	101,987
3,196	4,427	5,500	10,000	TRANSFERS OUT	178,750	178,750	178,750
0	0	3,822	3,822	CONTINGENCY	0	0	0
<u>\$ 399,872</u>	<u>\$ 476,574</u>	<u>\$ 1,487,360</u>	<u>\$ 1,487,360</u>	TOTAL REQUIREMENTS	<u>\$ 1,244,935</u>	<u>\$ 1,244,935</u>	<u>\$ 1,244,935</u>

Intra-fund transfers are not consolidated in these reports.

PERS FUND
(Partially Externally Restricted)

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

ROGUE COMMUNITY COLLEGE
 PERS FUND
 SUMMARY OF RESOURCES AND REQUIREMENTS
 2021/22 ADOPTED BUDGET

18/19 ACTUAL	19/20 ACTUAL	20/21 ADOPTED	20/21 CURRENT		PROPOSED TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 1,882,063	\$ 1,845,454	\$ 0	\$ 0	OTHER REVENUE SOURCES	\$ 0	\$ 0	\$ 0
5,612,349	5,721,902	5,778,651	5,778,651	BEGINNING FUND BALANCE	0	0	0
<u>\$ 7,494,412</u>	<u>\$ 7,567,356</u>	<u>\$ 5,778,651</u>	<u>\$ 5,778,651</u>	TOTAL RESOURCES	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
\$ 19,028	\$ 10,934	\$ 0	\$ 0	COLLEGE SUPPORT SERVICES	\$ 0	\$ 0	\$ 0
1,753,482	1,826,356	5,778,651	5,778,651	TRANSFERS OUT	0	0	0
<u>\$ 1,772,510</u>	<u>\$ 1,837,290</u>	<u>\$ 5,778,651</u>	<u>\$ 5,778,651</u>	TOTAL REQUIREMENTS	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

RENEWAL AND REPLACEMENT FUND

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

ROGUE COMMUNITY COLLEGE
 RENEWAL AND REPLACEMENT FUND
 SUMMARY OF RESOURCES AND REQUIREMENTS
 2021/22 ADOPTED BUDGET

18/19 ACTUAL	19/20 ACTUAL	20/21 ADOPTED	20/21 CURRENT		PROPOSED TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 1,345,891	\$ 1,183,782	\$ 893,763	\$ 893,763	TUITION AND FEES	\$ 662,913	\$ 662,913	\$ 662,913
57,149	600	172,000	172,000	OTHER REVENUE SOURCES	192,000	192,000	192,000
211,139	470,521	2,627,103	2,627,103	TRANSFERS IN	616,372	616,372	616,372
628,691	577,720	550,432	550,432	BEGINNING FUND BALANCE	3,397,943	3,397,943	3,397,943
<u>\$ 2,242,871</u>	<u>\$ 2,232,624</u>	<u>\$ 4,243,298</u>	<u>\$ 4,243,298</u>	TOTAL RESOURCES	<u>\$ 4,869,228</u>	<u>\$ 4,869,228</u>	<u>\$ 4,869,228</u>
\$ 351,498	\$ 384,490	\$ 584,611	\$ 584,611	INSTRUCTION	\$ 535,575	\$ 535,575	\$ 535,575
19,239	14,862	23,000	23,000	INSTRUCTIONAL SUPPORT	20,000	20,000	20,000
0	0	20,580	20,580	STUDENT SERVICES	0	0	0
1,257,766	1,274,847	534,007	534,007	COLLEGE SUPPORT SERVICES	567,839	567,839	567,839
36,647	10,900	2,468,775	2,468,775	PLANT OPERATIONS AND MAINTENANCE	2,454,880	2,454,880	2,454,880
0	12,844	150,000	150,000	TRANSFERS OUT	1,065,934	1,065,934	1,065,934
0	0	462,325	462,325	CONTINGENCY	225,000	225,000	225,000
<u>\$ 1,665,151</u>	<u>\$ 1,697,944</u>	<u>\$ 4,243,298</u>	<u>\$ 4,243,298</u>	TOTAL REQUIREMENTS	<u>\$ 4,869,228</u>	<u>\$ 4,869,228</u>	<u>\$ 4,869,228</u>

RESERVE FUND

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

ROGUE COMMUNITY COLLEGE
 RESERVE FUND
 SUMMARY OF RESOURCES AND REQUIREMENTS
 2021/22 ADOPTED BUDGET

18/19 ACTUAL	19/20 ACTUAL	20/21 ADOPTED	20/21 CURRENT		PROPOSED TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 0	\$ 0	\$ 155,859	\$ 155,859	OTHER REVENUE SOURCES	\$ 54,000	\$ 54,000	\$ 54,000
500,000	500,000	10,457,366	10,457,366	TRANSFERS IN	500,000	500,000	500,000
3,411,052	3,311,052	3,811,052	3,811,052	BEGINNING FUND BALANCE	14,220,661	14,220,661	14,220,661
<u>\$ 3,911,052</u>	<u>\$ 3,811,052</u>	<u>\$ 14,424,277</u>	<u>\$ 14,424,277</u>	TOTAL RESOURCES	<u>\$ 14,774,661</u>	<u>\$ 14,774,661</u>	<u>\$ 14,774,661</u>
\$ 600,000	\$ 0	\$ 100,000	\$ 100,000	TRANSFERS OUT	\$ 1,339,072	\$ 1,339,072	\$ 1,339,072
0	0	723,852	723,852	CONTINGENCY	0	0	0
0	0	13,600,425	13,600,425	RESERVED FOR FUTURE EXPENDITURES	13,435,589	13,435,589	13,435,589
<u>\$ 600,000</u>	<u>\$ 0</u>	<u>\$ 14,424,277</u>	<u>\$ 14,424,277</u>	TOTAL REQUIREMENTS	<u>\$ 14,774,661</u>	<u>\$ 14,774,661</u>	<u>\$ 14,774,661</u>

STUDENT FINANCIAL AID FUND (Externally Restricted)

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

ROGUE COMMUNITY COLLEGE
 STUDENT FINANCIAL AID FUND
 SUMMARY OF RESOURCES AND REQUIREMENTS
 2021/22 ADOPTED BUDGET

18/19 ACTUAL	19/20 ACTUAL	20/21 ADOPTED	20/21 CURRENT		PROPOSED TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 15,648,219	\$ 16,395,049	\$ 20,900,000	\$ 20,900,000	FEDERAL SOURCES	\$ 26,931,471	\$ 26,931,471	\$ 26,931,471
3,584,482	3,839,043	4,600,000	4,600,000	STATE SOURCES	4,625,000	4,625,000	4,625,000
329,311	472,278	500,000	500,000	LOCAL SOURCES	500,000	500,000	500,000
8,203	8,242	0	0	TRANSFERS IN	0	0	0
<u>\$ 19,570,216</u>	<u>\$ 20,714,613</u>	<u>\$ 26,000,000</u>	<u>\$ 26,000,000</u>	TOTAL RESOURCES	<u>\$ 32,056,471</u>	<u>\$ 32,056,471</u>	<u>\$ 32,056,471</u>
\$ 19,551,831	\$ 20,687,376	\$ 25,965,000	\$ 25,965,000	FINANCIAL AID	\$ 32,021,471	\$ 32,021,471	\$ 32,021,471
18,385	27,237	35,000	35,000	TRANSFERS OUT	35,000	35,000	35,000
<u>\$ 19,570,216</u>	<u>\$ 20,714,613</u>	<u>\$ 26,000,000</u>	<u>\$ 26,000,000</u>	TOTAL REQUIREMENTS	<u>\$ 32,056,471</u>	<u>\$ 32,056,471</u>	<u>\$ 32,056,471</u>

Intra-fund transfers are not consolidated in these reports.

UNEMPLOYMENT FUND

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

ROGUE COMMUNITY COLLEGE
 UNEMPLOYMENT FUND
 SUMMARY OF RESOURCES AND REQUIREMENTS
 2021/22 ADOPTED BUDGET

18/19 ACTUAL	19/20 ACTUAL	20/21 ADOPTED	20/21 CURRENT		PROPOSED TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 79,706	\$ 77,265	\$ 0	\$ 0	OTHER REVENUE SOURCES	\$ 0	\$ 0	\$ 0
207,341	212,048	204,741	204,741	BEGINNING FUND BALANCE	0	0	0
<u>\$ 287,048</u>	<u>\$ 289,313</u>	<u>\$ 204,741</u>	<u>\$ 204,741</u>	TOTAL RESOURCES	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
\$ 75,000	\$ 119,877	\$ 0	\$ 0	COLLEGE SUPPORT SERVICES	\$ 0	\$ 0	\$ 0
0	0	204,741	204,741	TRANSFERS OUT	0	0	0
<u>\$ 75,000</u>	<u>\$ 119,877</u>	<u>\$ 204,741</u>	<u>\$ 204,741</u>	TOTAL REQUIREMENTS	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

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PROPRIETARY FUND TYPE

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

AUXILIARY SERVICES FUND

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

ROGUE COMMUNITY COLLEGE
 AUXILIARY SERVICES FUND
 SUMMARY OF RESOURCES AND REQUIREMENTS
 2021/22 ADOPTED BUDGET

18/19 ACTUAL	19/20 ACTUAL	20/21 ADOPTED	20/21 CURRENT		PROPOSED TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 0	\$ 0	\$ 20,000	\$ 20,000	SALES	\$ 75,000	\$ 75,000	\$ 75,000
664,369	411,920	368,698	368,698	OTHER INCOME	317,338	317,338	317,338
0	0	506,000	506,000	TRANSFERS IN	36,000	36,000	36,000
930,283	636,261	660,448	660,448	BEGINNING FUND BALANCE	778,305	778,305	778,305
<u>\$ 1,594,652</u>	<u>\$ 1,048,181</u>	<u>\$ 1,555,146</u>	<u>\$ 1,555,146</u>	TOTAL RESOURCES	<u>\$ 1,206,643</u>	<u>\$ 1,206,643</u>	<u>\$ 1,206,643</u>
\$ 0	\$ 0	\$ 11,000	\$ 11,000	INSTRUCTION	\$ 17,000	\$ 17,000	\$ 17,000
36,420	13,686	197,075	326,111	STUDENT SERVICES	269,736	269,736	269,736
333,390	313,892	423,631	423,631	COMMUNITY SERVICES	232,918	232,918	232,918
66,419	103,173	300,011	300,011	PLANT OPERATIONS AND MAINTENANCE	278,534	278,534	278,534
522,161	49,564	66,287	66,287	TRANSFERS OUT	135,522	135,522	135,522
0	0	557,142	428,106	CONTINGENCY	272,933	272,933	272,933
<u>\$ 958,390</u>	<u>\$ 480,317</u>	<u>\$ 1,555,146</u>	<u>\$ 1,555,146</u>	TOTAL REQUIREMENTS	<u>\$ 1,206,643</u>	<u>\$ 1,206,643</u>	<u>\$ 1,206,643</u>

AUXILIARY SERVICES FUND - BOOKSTORE

The Auxiliary Services Fund - Bookstore activity for the College's Bookstore was incorporated into the Auxiliary Services Fund. The Auxiliary Services Fund - Bookstore will be retired in FY 2021/22.

ROGUE COMMUNITY COLLEGE
 AUXILIARY SERVICES FUND - BOOKSTORE
 SUMMARY OF RESOURCES AND REQUIREMENTS
 2021/22 ADOPTED BUDGET

18/19 ACTUAL	19/20 ACTUAL	20/21 ADOPTED	20/21 CURRENT		PROPOSED TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 1,791,742	\$ 1,387,632	\$ 0	\$ 0	SALES	\$ 0	\$ 0	\$ 0
10,793	9,049	0	0	OTHER INCOME	0	0	0
200,000	0	0	0	TRANSFERS IN	0	0	0
677,278	792,696	500,000	500,000	BEGINNING FUND BALANCE	0	0	0
<u>\$ 2,679,814</u>	<u>\$ 2,189,378</u>	<u>\$ 500,000</u>	<u>\$ 500,000</u>	TOTAL RESOURCES	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
\$ 1,873,292	\$ 1,712,661	\$ 0	\$ 0	STUDENT SERVICES	\$ 0	\$ 0	\$ 0
13,825	14,550	500,000	500,000	TRANSFERS OUT	0	0	0
<u>\$ 1,887,117</u>	<u>\$ 1,727,211</u>	<u>\$ 500,000</u>	<u>\$ 500,000</u>	TOTAL REQUIREMENTS	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

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ROGUE COMMUNITY COLLEGE
BUDGET ASSUMPTIONS
FOR THE FISCAL YEAR 2021/22

Revenue Assumptions:

- State Operations are based upon the Community College Support Funding level of \$673 million
- Property Taxes reflect a 3.5% increase over prior year projected
- Tuition and Fees
 1. Assumes an enrollment decrease of 0% from 2020/21
 2. \$4 per credit increase in tuition
- Transfers In – see pages 66-68 for details

Expenditure Assumptions:

- Exempt salary schedule increased by 1.4%, plus 1.6% performance adjustment for eligible employees; net reduction of 3 positions
- Full Time faculty salary schedule increased by 1.84% to statewide average, plus one step; net reduction of 4 positions
- Adjunct faculty salary schedule increased 1.84%, less reduction of 10.3% of overall adjunct budget
- Faculty Professional salary schedule increased by 1.4%, plus 1.5% performance adjustment for eligible employees
- Classified salary schedule increased by 1.4%, plus 1.85% performance adjustment for eligible employees, net reduction of 6 full-time and 4 part-time positions
- Student wages increased 2%
- Health insurance contractually stipulated increase of 6%
- PERS rate approximately 15.16%
- Fixed District costs, Departmental Materials & Services and Capital projected for General Fund
- Transfers Out – see pages 66-68 for details

For questions about Rogue Community College's 2021/22 budget please contact:

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Budget Officer
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ROGUE COMMUNITY COLLEGE
SCHEDULE OF TRANSFERS
2021/22 ADOPTED BUDGET

	<u>Revenues</u>	<u>Expenditures</u>	<u>Comments</u>
General Fund			
from Contract and Grant Fund	\$ 3,000,000		HEERF grant lost revenue recovery
from Intra-College Fund	170,750		Faculty and Classified professional growth one-time giveback of funding
from Renewal and Replacement Fund	770,580		Support of student related technology licensing \$150,000; Technology Fee holiday \$600,000; elimination of Recruitment vehicle sinking fund \$20,580
from Reserve Fund	943,832		General operating costs of the College
from Student Financial Aid Fund	35,000		Administrative fees received for Pell, SEOG and FWS
to Auxiliary Services Fund		36,000	Support of annual theater production, if needed \$6,000; RogueNet \$30,000
to Community and Workforce Development Fund		76,911	Support of continuing education administrative costs
to Entrepreneurial Fund		104,025	Development and growth of innovative activities
to Intra-College Fund		449,034	Professional growth for exempt, faculty and classified \$160,218; Campus Improvements \$46,424; RCC Associated Student Government \$68,244; Disability Services equipment needs \$9,073; Alpha Zeta Pi \$5,000; Athletics \$160,075
to Renewal and Replacement Fund		445,850	ADA \$9,000; Facilities \$350,000; Repair and maintenance for College's portion of the HEC building \$10,000; Replacement of capital equipment used in EMS program supported by student fees \$17,000; Fire Science capital equipment \$10,350; Mailroom vehicle \$2,500; Campus Security vehicle \$2,500; Facilities vehicles \$10,000; Communications vehicle \$2,500 and replacement battery backups \$7,000; Emergency Preparedness \$25,000
to Reserve Fund		500,000	Annual commitment to stability reserve
Total	\$ 4,920,162	\$ 1,611,820	
Capital Projects Fund			
from Renewal and Replacement Fund	\$ 295,354		Support relocation of Ceramics to Redwood Campus
Total	\$ 295,354	\$ -	

ROGUE COMMUNITY COLLEGE
SCHEDULE OF TRANSFERS
2021/22 ADOPTED BUDGET

	<u>Revenues</u>	<u>Expenditures</u>	<u>Comments</u>
Community and Workforce Development Fund			
from General Fund	\$ 76,911		Support of continuing education administrative costs
to Renewal and Replacement Fund		35,000	Revenue sharing for EMS and Fire Science non-credit activity coordinated by Continuing Education
Total	<u>\$ 76,911</u>	<u>\$ 35,000</u>	
Contract and Grant Fund			
from Reserve Fund	\$ 395,240		Support institutionalization of SOHOPE grant activities at grant cycle end
to General Fund		3,000,000	HEERF grant lost revenue recovery
Total	<u>\$ 395,240</u>	<u>\$ 3,000,000</u>	
Entrepreneurial Fund			
from General Fund	\$ 104,025		Development and growth of innovative activities
Total	<u>\$ 104,025</u>	<u>\$ -</u>	
Intra-College Fund			
from General Fund	449,034		Professional growth for exempt, faculty and classified \$160,218; Campus Improvements \$46,424; RCC Associated Student Government \$68,244; Disability Services equipment needs \$9,073; Alpha Zeta Pi \$5,000; Athletics \$160,075
to General Fund		170,750	Faculty and Classified professional growth one-time giveback of funding
Intra-fund	8,000	8,000	Transfer within fund for RCC Associated Student Government Club Activity
Total	<u>\$ 457,034</u>	<u>\$ 178,750</u>	
Renewal and Replacement Fund			
from General Fund	\$ 445,850		ADA \$9,000; Facilities \$350,000; Repair and maintenance for College's portion of the HEC building \$10,000; Replacement of capital equipment used in EMS program supported by student fees \$17,000; Fire Science capital equipment \$10,350; Mailroom vehicle \$2,500; Campus Security vehicle \$2,500; Facilities vehicles \$10,000; Communications vehicle \$2,500 and replacement battery backups \$7,000; Emergency Preparedness \$25,000

ROGUE COMMUNITY COLLEGE
SCHEDULE OF TRANSFERS
2021/22 ADOPTED BUDGET

	<u>Revenues</u>	<u>Expenditures</u>	<u>Comments</u>
Renewal and Replacement Fund (continued)			
from Auxiliary Services Fund	135,522		Repair and maintenance for College's facilities used as rental to outside agencies \$121,965; replacement of classroom and student furnishings \$13,557
from Community and Workforce Development Fund	35,000		Revenue sharing for EMS and Fire Science non-credit activity coordinated by Continuing Education
to Capital Projects Fund		295,354	Support relocation of Ceramics to Redwood Campus
to General Fund		770,580	Support of student related technology licensing \$150,000; Technology Fee holiday \$600,000; elimination of Recruitment vehicle sinking fund \$20,580
Total	<u>\$ 616,372</u>	<u>\$ 1,065,934</u>	
Reserve Fund			
from General Fund	\$ 500,000		Annual commitment to stability reserve
to Contract and Grant Fund		395,240	Support institutionalization of SOHOPE grant activities at grant cycle end
to General Fund		943,832	General operating costs of the College
Total	<u>\$ 500,000</u>	<u>\$ 1,339,072</u>	
Student Financial Aid Fund			
to General Fund		\$ 35,000	Administrative fees received for Pell, SEOG and FWS
Total	<u>\$ -</u>	<u>\$ 35,000</u>	
Auxiliary Services Fund			
from General Fund	\$ 36,000		Support of annual theater production, if needed \$6,000; RogueNet \$30,000
to Renewal and Replacement Fund		135,522	Repair and maintenance for College's facilities used as rental to outside agencies \$121,965; replacement of classroom and student furnishings \$13,557
Total	<u>\$ 36,000</u>	<u>\$ 135,522</u>	
Total Transfer - All Funds	<u><u>\$ 7,401,098</u></u>	<u><u>\$ 7,401,098</u></u>	

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 7, 2021.

LEGAL NOTICE

NOTICE OF BUDGET COMMITTEE MEETING

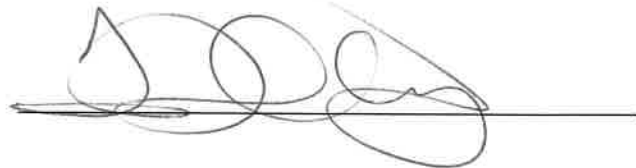
A public meeting of the Rogue Community College Budget Committee, to discuss the budget for the fiscal year July 1, 2021 to June 30, 2022, will take place on May 18, 2021 at 2:30 pm via Zoom at <https://roguecc.zoom.us/j/94373605407?pwd=aWdHbnVmZ1psZWVhYU5LRFY3b2liZz09>. The purpose of the meeting is 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. Any person may attend the meeting and discuss the proposed budget with the Budget Committee. Please submit public comment in writing to Rachelle Brown by 5:00 pm on May 17, 2021 via email at rbrown@roguecc.edu. The regular Board of Education meeting will begin on May 18, 2021 at 5:00 p.m.

A second meeting of the Budget Committee will be held to take public comment and consider approval of the budget. Any person may attend the meeting virtually and discuss the proposed budget with the Budget Committee. The meeting will take place on May 27, 2021 at 2:00 pm via Zoom at <https://roguecc.zoom.us/j/96972568130?pwd=TXF3ckEM3NHZzMzTXZMV09Ud05sQT09>. Please submit public comment in writing to Rachelle Brown by 5:00 pm on May 26, 2021 via email at rbrown@roguecc.edu.

If necessary, a third meeting of the Budget Committee will be held to take public comment and consider approval of the budget. Any person may attend the meeting virtually and discuss the proposed budget with the Budget Committee. If necessary, the meeting will take place on June 1, 2021 at 2:00 pm via Zoom at <https://roguecc.zoom.us/j/93499903653?pwd=ZVB3SHlGMGtOU3cxQnd0cHFCVjY1Zz09>. Please submit public comment in writing to Rachelle Brown by 5:00 pm on May 31, 2021 via email at rbrown@roguecc.edu.

The budget will be available for public inspection electronically at <http://www.roguecc.edu/budget> beginning May 18, 2021 by 2:00 pm. The budget was prepared on a basis of accounting consistent with the basis of accounting used during the preceding year. This notice is also available at <http://www.roguecc.edu/budget>.

No. 00463689 - May 7, 2021



Subscribed and sworn to before me this
seventh day of May, 2021.



Notary Public of Oregon

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



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, Sarah Lucier, being first duly sworn, depose and say that I am the principal clerk of Medford Mail Tribune, a newspaper of general circulation, as defined by ORS 193.010 and 193.020; printed at Medford in the aforesaid county and state; that the PUBLIC NOTICE, a printed copy of which is hereto annexed, was published in the entire issue of said newspaper for 1 successive and consecutive insertion(s) in the following issues 5/7/2021 (HERE SET FORTH DATES OF ISSUE)

[Signature]

Subscribed and sworn to before me this 18th day of May, 2021.



[Signature]

NOTARY PUBLIC FOR OREGON

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

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

PUBLICATION	EXPIRE DATE	AD CAPTION	# TIMES	AMOUNT	PO
MAIL TRIBUNE	5/7/2021	NOTICE OF BUDGET COMMITTEE	1	179.67	

A public meeting of the Rogue Community College Budget Committee, to discuss the budget for the fiscal year July 1, 2021 to June 30, 2022, will take place on May 18, 2021 at 2:30 p.m. via Zoom at <https://roguecc.zoom.us/j/9a3273605407?pwd=ZWVhbnVmZUlnZWVhbnVlRFR5Z3ZlZ2Z09>. 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. Any person may attend the meeting and discuss the proposed budget with the Budget Committee. Please submit public comment in writing to Rachelle Brown by 5:00 pm on May 17, 2021 via email at rbrown@roguecc.edu. The regular Board of Education meeting will begin on May 18, 2021 at 5:00 p.m.

A second meeting of the Budget Committee will be held to take public comment and consider approval of the budget. Any person may attend the meeting virtually and discuss the proposed budget with the Budget Committee. The meeting will take place on May 27, 2021 at 2:00 pm via Zoom at <https://roquecc.zoom.us/j/90977561130?pwd=TXFkZW5hM3hZbzZlTjZMMVpvcUd0S0Q0T09>. Please submit public comment in writing to Rachelle Brown by 5:00 pm on May 26, 2021 via email at rbrown@roquecc.edu.

If necessary, a third meeting of the Budget Committee will be held to take public comment and consider approval of the budget. Any person may attend the meeting virtually and discuss the proposed budget with the Budget Committee. If necessary, the meeting will take place on June 1, 2021 at 2:00 pm via Zoom at <https://roquecc.zoom.us/j/931993653?pwd=ZWV3SHhGMDQ1UzcxQndlcHFCVlY1Zz09>. Please submit public comment in writing to Rachelle Brown by 5:00 pm on May 31, 2021 via email at r.brown@roquecc.edu.

The budget will be available for public inspection electronically at <http://www.roquecc.edu/budget> beginning May 18, 2021 by 2:00 pm. The budget was prepared on a basis of accounting consistent with the basis of accounting used during the preceding year. This notice is also available at <http://www.roquecc.edu/budget>.

May 7, 2021

Grants Pass
Daily Courier

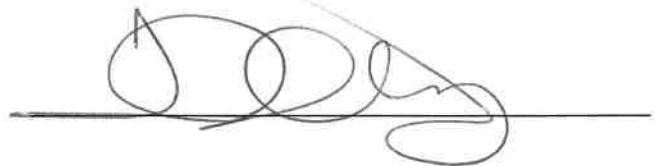
P.O. Box 1468, 409 S.E. 7th Street • Grants Pass, Oregon 97528

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 8, 2021.



Subscribed and sworn to before me this
eighth day of June, 2021.



Notary Public of Oregon

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

465425

OFFICIAL STAMP
CHRISTINE HOLLY CRAINE
NOTARY PUBLIC - OREGON
COMMISSION NO. 985546
EXPIRES MARCH 21, 2023

OFFICIAL STAMP
CHRISTINE HOLLY CRAINE
NOTARY PUBLIC - OREGON
COMMISSION NO. 985546
MY COMMISSION EXPIRES MARCH 21, 2023

LEGAL NOTICE

NOTICE OF BUDGET HEARING

A public meeting of the Rogue Community College Board of education will take place on June 15, 2021 at 5 p.m. via Zoom at: <http://roguecc.zoom.us/j/95761087873?pwd=aRIUJYRaIpGc2VITWU5W11RIAXQT09>

The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2021 as approved by the Rogue Community College District Budget Committee. A summary of the budget is presented below. The budget will be available for public inspection beginning June 15, 2021 electronically at <http://www.roguecc.edu/budget>. This budget is for an annual budget period. This budget was prepared on the basis of accounting similar to the preceding year.

Contact: Hanaie Herkoltz

Telephone: 541-956-7019

Email: nherkoltz@roguecc.edu

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount Last Year 2019/20	Adopted Budget This Year 2020/21	Approved Budget Next Year 2021/22
Beginning Fund Balance	\$44,034,758	\$39,295,323	\$41,546,041
Current Year Property Taxes, other than Local Option Taxes	\$18,050,448	\$18,658,526	\$19,588,114
Current Year Local Option Property Taxes	\$0	\$0	\$0
Tuition and Fees	\$16,931,845	\$18,028,788	\$14,025,992
Other Revenue from Local Sources	\$1,175,887	\$1,639,339	\$675,019
Revenue from State Sources	\$21,816,081	\$25,751,791	\$20,130,313
Revenue from Federal Sources	\$20,318,192	\$33,795,077	\$37,591,400
Interfund Transfers	\$5,201,765	\$16,265,194	\$7,401,098
All Other Budget Resources	\$5,923,808	\$5,481,310	\$21,576,651
Total Resources	\$133,452,784	\$158,915,348	\$162,534,628

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personnel Services	\$38,026,765	\$41,959,937	\$40,504,254
Materials & Services	\$22,810,516	\$40,787,011	\$49,003,466
Financial Aid	\$20,502,498	\$25,767,580	\$31,850,685
Capital Outlay	\$1,545,473	\$8,752,764	\$2,145,881
Debt Service	\$5,354,006	\$5,534,308	\$7,670,238
Interfund Transfers	\$5,201,765	\$16,265,194	\$7,401,098
Operating Contingency	\$0	\$5,843,309	\$10,107,037
All Other Expenditures	\$0	\$0	\$0
Unappropriated Ending Fund Balance and Reserves	\$0	\$14,005,245	\$13,851,969
Total Requirements	\$93,441,023	\$158,915,348	\$162,534,628

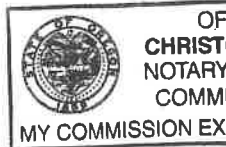
FINANCIAL SUMMARY - REQUIREMENTS AND FULL TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION			
Instruction	\$18,207,567	\$21,065,724	\$19,712,063
FTE	83.68	89.70	83.18
Instructional Support	\$5,830,168	\$7,060,575	\$6,889,397
FTE	51.85	53.26	45.05
Student Services - other than Student Loans & Financial Aid	\$11,151,363	\$12,856,348	\$12,129,346
FTE	84.55	86.13	74.35
Student Loans and Financial Aid	\$20,687,376	\$25,965,000	\$32,021,471
FTE	0	0	0
Community Services	\$520,756	\$730,019	\$397,242
FTE	4.06	5.06	1.75
Support Services - other than Facilities, Acquisition & Construction	\$14,106,037	\$26,728,903	\$26,835,818
FTE	82.14	88.54	83.34
Facility Acquisition & Construction	\$12,381,985	\$22,860,623	\$25,518,949
FTE	0.97	0.97	0.97
Interfund Transfers	\$5,201,765	\$16,265,194	\$7,401,098
Debt Service	\$5,354,006	\$5,534,308	\$7,670,238
Operating Contingency	\$0	\$5,843,309	\$10,107,037
Unappropriated Ending Fund Balance and Reserves	\$0	\$14,005,245	\$13,851,969
Total Requirements	\$93,441,023	\$158,915,348	\$162,534,628
Total FTE	307.25	323.66	288.63

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING	
Revenue Assumptions:	
• State Operations are based upon the Community College Support Funding level of \$673 million	
• Property Taxes reflect a 3.5% increase over prior year projected	
• Tuition and Fees	
1. Assumes an enrollment decrease of 0% from 2020/21	
2. \$4 per credit increase in tuition	
Expenditure Assumptions:	
• Exempt salary schedule increased by 1.4%, plus 1.6% performance adjustment for eligible employees; net reduction of 3 positions	
• Full Time faculty salary schedule increased by 1.84% to statewide average, plus one step; net reduction of 4 positions	
• Adjunct faculty salary schedule increased 1.84%, less reduction of 10.3% of overall budget	
• Faculty Professional salary schedule increased by 1.4%, plus 1.5% performance adjustment for eligible employees	
• Classified salary schedule increased by 1.4%, plus 1.85% performance adjustment for eligible employees, net reduction of 6 full-time and 4 part-time positions	
• Student wages increased 2%	
• Health Insurance contractually stipulated increase of 6%	
• PERS rate approximately 15.16%	
• Fixed District costs, Departmental Materials & Services and Capital projected for General Fund	

PROPERTY TAX LEVIES			
	Rate or Amount Imposed Last Year 2019/20	Rate or Amount Imposed This Year 2020/21	Rate or Amount Imposed Next Year 2021/22
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	\$3,686,989	\$3,701,736	\$3,686,704

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, but not Incurred on July 1
General Obligation Bonds	\$24,810,000	\$0
Other Bonds	\$11,960,000	\$30,651,351
Other Borrowings	\$0	\$0
Total	\$36,770,000	\$30,651,351

No. 00465425 - June 8, 2021



ROGUE COMMUNITY COLLEGE
3345 REDWOOD HWY
GRANTS PASS, OR 97526

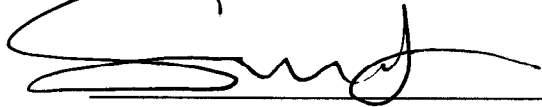
Affidavit of Publication

THIS IS NOT A BILL

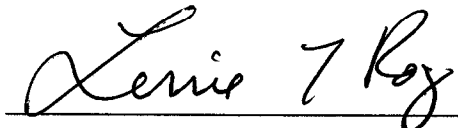
State of Oregon
County of Jackson

CASE NO.

I, Sarah Lucier, being first duly sworn, depose and say that I am the principal clerk of Medford Mail Tribune, a newspaper of general circulation, as defined by ORS 193.010 and 193.020; printed at Medford in the aforesaid county and state; that the PUBLIC NOTICE, a printed copy of which is hereto annexed, was published in the entire issue of said newspaper for 1 successive and consecutive insertion(s) in the following issues 6/8/2021 (HERE SET FORTH DATES OF ISSUE)



Subscribed and sworn to before me this 25th day of June, 2021.



NOTARY PUBLIC FOR OREGON

My commission expires 24th day of Sept., 2022

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

PUBLICATION	EXPIRE DATE	AD CAPTION	# TIMES	AMOUNT	PO
MAIL TRIBUNE	6/8/2021	NOTICE OF BUDGET HEARING NOTICE	1	46.53	

Notice of Budget Hearing

A public meeting of the Rogue Community College Board of Education will be held on June 15, 2021 at 5 p.m. via Zoom: <https://roguecc.zoom.us/j/95761087873?pwd=alRIUjYralpGc2VlTWU5RW11RlAxQT09>. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2021 as approved by the Rogue Community College District Budget Committee. The budget will be available for public inspection beginning June 15, 2021 electronically at <http://www.roguecc.edu/budget>. The budget is for an annual budget period. The budget was prepared on a basis of accounting consistent with the basis of accounting used during the preceding year.

June 8, 2021

Adopt 2021/22 Budget

Recommendation of the President: That the Rogue Community College (RCC) Board of Education (Board) approve Resolution No. B80-20/21 to adopt the 2021/22 Budget and make applicable appropriations.

Background Information: In accordance with ORS 294.453, a public hearing was held at 5:00 p.m. on June 15, 2021, 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. B80-20/21 to adopt the budget for 2021/22 in the total amount of \$162,534,628, and file it in the office of the Deputy Clerk; and be it

Resolved, that the amounts for the fiscal year beginning July 1, 2021, and for the purposes shown below, are hereby appropriated as follows:

GENERAL FUND

Instruction	\$ 16,572,874
Instructional Support	4,701,176
Student Services	6,846,107
Community Services	89,324
College Support Services	11,209,522
Plant Operations and Maintenance	3,704,912
Transfers Out	1,611,820
Contingency	5,231,432
TOTAL GENERAL FUND	\$ 49,967,167

CAPITAL PROJECTS FUND

Facilities Acquisition & Construction	\$ 25,493,949
TOTAL CAPITAL PROJECTS FUND	\$ 25,493,949

DEBT SERVICE FUND

College Support Services	\$ 7,670,238
Contingency	226,026
TOTAL DEBT SERVICE FUND	\$7,896,264

COMMUNITY AND WORKFORCE DEVELOPMENT FUND

Instruction	\$ 523,213
Instructional Support	271,154
Transfers Out	35,000
Contingency	18,688
TOTAL COMMUNITY AND WORKFORCE DEVELOPMENT FUND	\$ 848,055

CONTRACT AND GRANT FUND

Instruction	\$ 1,905,564
Instructional Support	1,621,817
Student Services	3,969,072
Community Services	25,000
College Support Services	8,195,226
Plant Operations and Maintenance	272,918
Facilities Acquisition & Construction	25,000
Transfers Out	3,000,000
Contingency	3,755,390
TOTAL CONTRACT AND GRANT FUND	\$ 22,769,987

ENTREPRENEURIAL FUND

Instruction	\$ 157,837
Instructional Support	100,000
Student Services	255,483
Community Services	50,000
College Support Services	50,000
Contingency	377,568
TOTAL ENTREPRENEURIAL FUND	\$ 990,888

INTRA-COLLEGE FUND

Instructional Support	\$ 175,250
Student Services	788,948
College Support Services	101,987
Transfers Out	178,750
TOTAL INTRA-COLLEGE FUND	\$ 1,244,935

RENEWAL AND REPLACEMENT FUND

Instruction	\$ 535,575
Instructional Support	20,000
College Support Services	567,839
Plant Operations and Maintenance	2,454,880
Transfers Out	1,065,934
Contingency	225,000
TOTAL RENEWAL AND REPLACEMENT FUND	\$ 4,869,228

RESERVE FUND

Transfers Out	\$ 1,339,072
TOTAL RESERVE FUND	\$ 1,339,072

STUDENT FINANCIAL AID FUND

Financial Aid	\$ 32,021,471
Transfers Out	35,000
TOTAL STUDENT FINANCIAL AID FUND	\$ 32,056,471

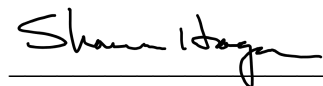
AUXILIARY SERVICES FUND

Instruction	\$ 17,000
Student Services	269,736
Community Services	232,918
Plant Operations and Maintenance	278,534
Transfers Out	135,522
Contingency	272,933
TOTAL AUXILIARY SERVICES FUND	\$ 1,206,643

SUMMARY OF ALL FUNDS

Total appropriation of all funds	\$ 148,682,659
Total unappropriated ending fund balance & reserved for future expenditures	13,851,969
TOTAL OF ALL FUNDS	\$ 162,534,628

Board Action: Approved



Shawn Hogan, Chair, RCC Board of Education

Dated: June 15, 2021

Impose 2021/22 Taxes

Recommendation of the President: That the Rogue Community College (RCC) Board of Education (Board) approve Resolution No. B81-20/21 to levy all taxes as required by the 2021/22 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

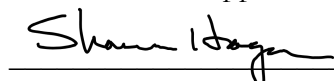
Resolved, that the Board hereby imposes the 2021/22 taxes provided for in the adopted budget at the permanent tax rate of \$0.5128 per \$1,000 of assessed value for operations for Jackson and Josephine Counties and the amount of \$3,686,704 for the Jackson and Josephine County levies for payment of bonded debt; and that these taxes are hereby imposed for tax year 2021/22 upon the assessed value of all taxable property within the district and categorized as follows:

	<u>Education</u>	<u>Excluded from Limitation</u>
General Fund	\$0.5128/\$1,000	
Debt Service Fund – General Obligation Bonds		
Measure 17-3 (Jackson County)		\$2,192,044
Measure 17-69 (Jackson and Josephine Counties)		<u>\$1,494,660</u>
Total Debt Service Fund – General Obligation Bonds		<u>\$3,686,704</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 2021/22 Taxes for Rogue Community College.

Board Action: Approved



Shawn Hogan, Chair, RCC Board of Education

Dated: June 15, 2021

Notice of Property Tax and Certification of Intent to Impose a Tax on Property for Education Districts

To assessor of Jackson County

**FORM ED-50
2021-2022**

- File no later than JULY 15.
- Be sure to read instructions in the current Notice of Property Tax Forms and Instruction booklet.

☐ Check here if this is an amended form.

The Rogue Community College has the responsibility and authority to place the following property tax, fee, charge or assessment on the tax roll of Josephine County. The property tax, fee, charge or assessment is categorized as stated by this form.

<u>3345 Redwood Highway</u> Mailing Address of District	<u>Grants Pass</u> City	<u>OR</u> State	<u>97527</u> Zip	<u>6/18/2021</u> Date Submitted
<u>Natalie Herklotz</u> Contact Person	<u>Budget Coordinator</u> Title	<u>541-956-7019</u> Daytime Telephone	<u>nherklotz@roquecc.edu</u> Contact Person E-mail	

CERTIFICATION - You must check one box.

- ☒ The tax rate of levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.
- ☐ The tax rate of levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.456.

PART I: TOTAL PROPERTY TAX LEVY

		Subject to Education Limits	
		Rate -or- Dollar Amount	
1. Rate per \$1,000 or dollar amount levied (within permanent rate limit) . .	1	0.5128	Excluded from Measure 5 Limits Amount of Levy
2. Local option operating tax	2		
3. Local option capital project tax	3		
4a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001	4a.		
4b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001	4b.		\$3,686,704
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b)	4c.		\$3,686,704

PART II: RATE LIMIT CERTIFICATION

5. Permanent rate limit in dollars and cents per \$1,000	5	0.5128
6. Election date when your new district received voter approval for your permanent rate limit	6	
7. Estimated permanent rate limit for newly merged/consolidated district	7	

PART III: SCHEDULE OF LOCAL OPTION TAXES - Enter all local option taxes on this schedule. If there are more than three taxes, attach a sheet showing the information for each.

Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First tax year levied	Final tax year to be levied	Tax amount -or- rate authorized per year by voters

150-504-075-6 (Rev. 10-20)

(see the back for worksheet for lines 4a, 4b, and 4c)

File with your assessor no later than JULY 15, unless granted an extension in writing.

Notice of Property Tax and Certification of Intent to Impose a Tax on Property for Education Districts

To assessor of Josephine County

**FORM ED-50
2021-2022**

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PART I: TOTAL PROPERTY TAX LEVY

		Subject to Education Limits	Excluded from Measure 5 Limits Amount of Levy
		Rate -or- Dollar Amount	
1. Rate per \$1,000 or dollar amount levied (within permanent rate limit)	1	0.5128	
2. Local option operating tax	2		
3. Local option capital project tax	3		
4a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001	4a.		
4b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001	4b.		\$1,494,660
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b)	4c.		\$1,494,660

PART II: RATE LIMIT CERTIFICATION

5. Permanent rate limit in dollars and cents per \$1,000	5	0.5128
6. Election date when your new district received voter approval for your permanent rate limit	6	
7. Estimated permanent rate limit for newly merged/consolidated district	7	

PART III: SCHEDULE OF LOCAL OPTION TAXES - Enter all local option taxes on this schedule. If there are more than three taxes, attach a sheet showing the information for each.

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