

# Approved Budget 2017-18



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ROGUE COMMUNITY COLLEGE  
DESCRIPTION OF FUNDS  
2017/18 APPROVED BUDGET

**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.

**Capital Improvement Fund Type** - account for the receipt and disbursement of resources for buildings and land, buying or maintaining College facilities, and equipment. The principal revenues include transfers from the College Services Fund, bond levy proceeds and investment earnings.

- *Capital Improvement Fund - Maintenance* accounts for the cost of maintaining College facilities and equipment. The principal revenue is transfers from the College Services Fund.
- *Capital Improvement Fund - COPs & 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.
- *Capital Improvement Fund – State & Local* 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.

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

**Debt Service Fund Type** (continued)

- *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.

**Special Revenue Fund Type** - account for revenues and expenditures for specific projects that are legally and/or administratively restricted for a specific purpose.

- *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.
- *Contract and Grant Fund* accounts for grants and contracts awarded to and for the College from federal, state and local sources.
- *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.
- *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.
- *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  
DESCRIPTION OF FUNDS  
2017/18 APPROVED BUDGET

**Special Revenue Fund Type** (continued)

- *Intra-College Fund* accounts for activities performed by the College for the benefit of the College. Activities include Associated Student Government of Rogue Community College, Professional Growth, Athletics and other departmental charges. The principal revenue for this fund is the college services fee remitted by students and transfers in from other funds.
- *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.
- *Self-Support Fund* accounts for the self-support instructional activities of the College. The principal revenue is tuition and fees.
- *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.
- *Technology and Equipment Fund* is designated for the replacement of the College's equipment, software maintenance and distance delivery. The principal revenues are the \$5 per credit and the \$5 per non-credit course technology fee, the distance education fee, and transfers from the General Fund and College Services Fund. The principal expenditures are upgrades/replacements for equipment, software maintenance and distance delivery services.
- *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.

**Proprietary Fund Type** - 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* accounts for the operation of the College's bookstore. Principal revenue from this fund is book sales.
- *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.

**Fiduciary Fund Type** - 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* 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**  
**GENERAL FUND**  
**SUMMARY OF RESOURCES AND REQUIREMENTS**  
**2017/18 APPROVED BUDGET**

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

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

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

**ROGUE COMMUNITY COLLEGE**  
**CAPITAL IMPROVEMENT FUND - COPS & BONDS**  
**SUMMARY OF RESOURCES AND REQUIREMENTS**  
**2017/18 APPROVED BUDGET**

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

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

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

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

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



**ROGUE COMMUNITY COLLEGE  
DEBT SERVICE FUND - GENERAL OBLIGATION BONDS  
SUMMARY OF RESOURCES AND REQUIREMENTS  
2017/18 APPROVED BUDGET**

14/15 ACTUAL	15/16 ACTUAL	16/17 ADOPTED	16/17 CURRENT		PROPOSED TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 1,878,771	\$ 1,924,054	\$ 3,736,331	\$ 3,736,331	LOCAL SOURCES	\$ 3,274,463	\$ 3,274,463	\$ 0
19,102	18,839	16,171	16,171	OTHER REVENUE SOURCES	30,619	30,619	0
271,701	267,299	228,779	228,779	BEGINNING FUND BALANCE	380,362	380,362	0
<b>\$ 2,169,574</b>	<b>\$ 2,210,192</b>	<b>\$ 3,981,281</b>	<b>\$ 3,981,281</b>	<b>TOTAL RESOURCES</b>	<b>\$ 3,685,444</b>	<b>\$ 3,685,444</b>	<b>\$ 0</b>

BOND PRINCIPAL PAYMENTS

				BOND ISSUE	PAYMENT DATE			
\$ 1,045,000	\$ 1,150,000	\$ 1,255,000	\$ 1,255,000	GENERAL OBLIGATION SERIES 2005		\$ -	\$ -	\$ 0
80,000	80,000	85,000	85,000	GENERAL OBLIGATION SERIES 2012	6/15/2018	85,000	85,000	0
-	-	780,000	780,000	GENERAL OBLIGATION SERIES 2016	6/15/2018	1,945,000	1,945,000	0
<b>\$ 1,125,000</b>	<b>\$ 1,230,000</b>	<b>\$ 2,120,000</b>	<b>\$ 2,120,000</b>	<b>TOTAL PRINCIPAL</b>		<b>\$ 2,030,000</b>	<b>\$ 2,030,000</b>	<b>\$ 0</b>

BOND INTEREST PAYMENTS

				BOND ISSUE	PAYMENT DATE			
\$ 245,738	\$ 219,613	\$ 190,863	\$ 190,863	GENERAL OBLIGATION SERIES 2005		\$ -	\$ -	\$ 0
245,738	219,613	190,862	190,862	GENERAL OBLIGATION SERIES 2005		-	-	0
142,900	141,700	140,500	140,500	GENERAL OBLIGATION SERIES 2012	12/15/2017	139,225	139,225	0
142,900	141,700	140,500	140,500	GENERAL OBLIGATION SERIES 2012	6/15/2018	139,225	139,225	0
-	-	388,074	388,074	GENERAL OBLIGATION SERIES 2016	12/15/2017	485,225	485,225	0
-	-	388,074	388,074	GENERAL OBLIGATION SERIES 2016	6/15/2018	485,225	485,225	0
<b>\$ 777,275</b>	<b>\$ 722,625</b>	<b>\$ 1,438,873</b>	<b>\$ 1,438,873</b>	<b>TOTAL INTEREST</b>		<b>\$ 1,248,900</b>	<b>\$ 1,248,900</b>	<b>\$ 0</b>

UNAPPROPRIATED BALANCE FOR FOLLOWING YEAR

				BOND ISSUE	PAYMENT DATE			
\$ -	\$ -	\$ 205,002	\$ 205,002	GENERAL OBLIGATION SERIES 2005		\$ -	\$ -	\$ 0
-	-	44,052	44,052	GENERAL OBLIGATION SERIES 2012	12/15/2018	102,218	102,218	0
-	-	173,354	173,354	GENERAL OBLIGATION SERIES 2016	12/15/2018	304,326	304,326	0
<b>\$ -</b>	<b>\$ -</b>	<b>\$ 422,408</b>	<b>\$ 422,408</b>	<b>TOTAL UNAPPROPRIATED ENDING FUND BALANCE</b>		<b>\$ 406,544</b>	<b>\$ 406,544</b>	<b>\$ 0</b>
<b>\$ 1,902,275</b>	<b>\$ 1,952,625</b>	<b>\$ 3,981,281</b>	<b>\$ 3,981,281</b>	<b>TOTAL REQUIREMENTS</b>		<b>\$ 3,685,444</b>	<b>\$ 3,685,444</b>	<b>\$ 0</b>

**ROGUE COMMUNITY COLLEGE**  
**COLLEGE SERVICES FUND**  
**SUMMARY OF RESOURCES AND REQUIREMENTS**  
**2017/18 APPROVED BUDGET**

14/15 ACTUAL	15/16 ACTUAL	16/17 ADOPTED	16/17 CURRENT		PROPOSED TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 1,749,637	\$ 1,659,071	\$ 1,531,074	\$ 1,531,074	TUITION AND FEES	\$ 1,410,135	\$ 1,410,135	\$ 0
0	0	0	1,000,000	TRANSFERS IN	0	0	0
2,790,951	2,768,243	3,251,180	2,251,180	BEGINNING FUND BALANCE	5,103,630	5,103,630	0
<b>\$ 4,540,588</b>	<b>\$ 4,427,315</b>	<b>\$ 4,782,254</b>	<b>\$ 4,782,254</b>	<b>TOTAL RESOURCES</b>	<b>\$ 6,513,765</b>	<b>\$ 6,513,765</b>	<b>\$ 0</b>
\$ 54,239	\$ 53,498	\$ 238,000	\$ 264,522	COLLEGE SUPPORT SERVICES	\$ 246,629	\$ 246,629	\$ 0
152,660	158,395	161,039	134,517	PLANT OPERATIONS AND MAINTENANCE	141,986	141,986	0
1,565,444	700,727	1,176,920	1,176,920	TRANSFERS OUT	2,345,068	2,345,068	0
0	0	100,000	100,000	CONTINGENCY	250,000	250,000	0
0	0	3,106,295	3,106,295	RESERVED FOR FUTURE EXPENDITURES	3,530,082	3,530,082	0
<b>\$ 1,772,344</b>	<b>\$ 912,621</b>	<b>\$ 4,782,254</b>	<b>\$ 4,782,254</b>	<b>TOTAL REQUIREMENTS</b>	<b>\$ 6,513,765</b>	<b>\$ 6,513,765</b>	<b>\$ 0</b>

**ROGUE COMMUNITY COLLEGE**  
**CONTRACT AND GRANT FUND**  
**SUMMARY OF RESOURCES AND REQUIREMENTS**  
**2017/18 APPROVED BUDGET**

14/15 ACTUAL	15/16 ACTUAL	16/17 ADOPTED	16/17 CURRENT		PROPOSED TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 2,370,057	\$ 3,028,295	\$ 8,429,297	\$ 8,424,097	FEDERAL SOURCES	\$ 7,973,684	\$ 7,973,684	\$ 0
412,359	79,615	402,781	411,517	STATE SOURCES	322,304	322,304	0
156,270	144,332	115,000	139,572	LOCAL SOURCES	15,000	15,000	0
143,548	162,124	223,704	230,094	TUITION AND FEES	227,431	227,431	0
270,427	322,993	346,298	219,276	OTHER REVENUE SOURCES	409,241	409,241	0
0	0	140,000	140,000	TRANSFERS IN	0	0	0
597,115	586,893	380,364	472,888	BEGINNING FUND BALANCE	558,575	558,575	0
<b>\$ 3,949,779</b>	<b>\$ 4,324,254</b>	<b>\$ 10,037,444</b>	<b>\$ 10,037,444</b>	<b>TOTAL RESOURCES</b>	<b>\$ 9,506,235</b>	<b>\$ 9,506,235</b>	<b>\$ 0</b>
\$ 1,112,384	\$ 1,282,757	\$ 1,458,443	\$ 1,446,360	INSTRUCTION	\$ 1,409,918	\$ 1,409,918	\$ 0
1,418,861	1,198,398	1,982,763	1,906,263	INSTRUCTIONAL SUPPORT	2,380,505	2,380,505	0
829,629	1,193,129	4,261,862	4,350,929	STUDENT SERVICES	3,783,259	3,783,259	0
0	0	5,000	145,000	COMMUNITY SERVICES	5,000	5,000	0
0	3,889	77,427	77,427	COLLEGE SUPPORT SERVICES	89,358	89,358	0
2,009	0	5,000	5,000	PLANT OPERATIONS AND MAINTENANCE	5,000	5,000	0
0	0	1,250,000	1,250,000	FACILITIES ACQUISITION & CONSTRUCTION	1,246,870	1,246,870	0
0	0	996,949	856,465	CONTINGENCY	586,325	586,325	0
<b>\$ 3,362,885</b>	<b>\$ 3,678,175</b>	<b>\$ 10,037,444</b>	<b>\$ 10,037,444</b>	<b>TOTAL REQUIREMENTS</b>	<b>\$ 9,506,235</b>	<b>\$ 9,506,235</b>	<b>\$ 0</b>

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

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

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

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

Intra-fund transfers are not consolidated in these reports.

**ROGUE COMMUNITY COLLEGE**  
**HIGHER EDUCATION CENTER FUND**  
**SUMMARY OF RESOURCES AND REQUIREMENTS**  
**2017/18 APPROVED BUDGET**

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

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

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

Intra-fund transfers are not consolidated in these reports.

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

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



**ROGUE COMMUNITY COLLEGE**  
**SELF-SUPPORT FUND**  
**SUMMARY OF RESOURCES AND REQUIREMENTS**  
**2017/18 APPROVED BUDGET**

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

**ROGUE COMMUNITY COLLEGE**  
**STABILITY RESERVE FUND**  
**SUMMARY OF RESOURCES AND REQUIREMENTS**  
**2017/18 APPROVED BUDGET**

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

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

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

**ROGUE COMMUNITY COLLEGE**  
**UNEMPLOYMENT FUND**  
**SUMMARY OF RESOURCES AND REQUIREMENTS**  
**2017/18 APPROVED BUDGET**

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

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

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

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

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

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

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

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

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General Fund Revenue Assumptions:

- State Operations are based upon the Community College Support Funding level of \$550 million
- Property Taxes reflect a 3.25% increase based on information from the State
- Tuition and Fees
  1. Assumes an enrollment decrease of 2% from 2016/17
  2. \$5 per credit increase in tuition
- Transfers In – see page 68-70 for details

General Fund Expenditure Assumptions:

- Exempt salary and Classified salary increased by 3.5%; strategic savings adjustments
- FT Faculty salary schedule increased by 3.4% to state wide average, plus one step, pending final bargaining outcome; strategic savings adjustments
- PT Faculty salary decrease of 1% for enrollment decline; salary schedule increased 3.4% for faculty salary adjustments, pending final bargaining outcome
- Student wages increase .7% from 2016/17 current budget; increase \$100,000 due to discontinuation of Buy-One-Get-One waivers for qualifying high school graduates
- Health insurance contractually stipulated increase of 6%
- PERS rate approximately 11.2%
- Fixed District costs projected
- Departmental Materials & Services and Capital decrease is approximately .4% from the 2016/17 adopted budget
- Transfers Out – see page 68-70 for details

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

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ROGUE COMMUNITY COLLEGE  
SCHEDULE OF TRANSFERS  
2017/18 APPROVED BUDGET

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

Continued next page

ROGUE COMMUNITY COLLEGE  
SCHEDULE OF TRANSFERS  
2017/18 APPROVED BUDGET

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

Continued next page

ROGUE COMMUNITY COLLEGE  
SCHEDULE OF TRANSFERS  
2017/18 APPROVED BUDGET

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