

Proposed Budget 2017-18



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ROGUE COMMUNITY COLLEGE
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2017/18 PROPOSED BUDGET

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Budget Message

April 2017

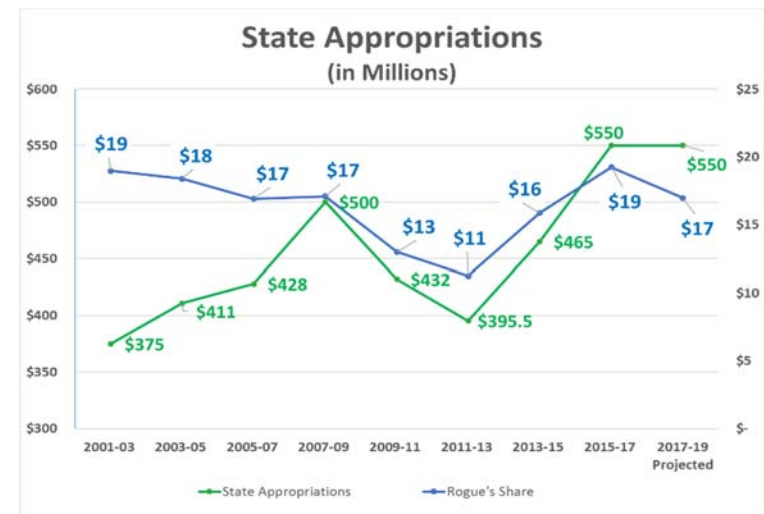
As required by Oregon State Budget Law, the Oregon Community College Accounting Manual, and other applicable policies, we hereby present to the Rogue Community College Budget Committee and the Board of Education a balanced budget for the 2017/18 fiscal year. As with budgets in the past, the 2017/18 budget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

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

Economic Environment

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

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



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

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

Budget Development Process

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

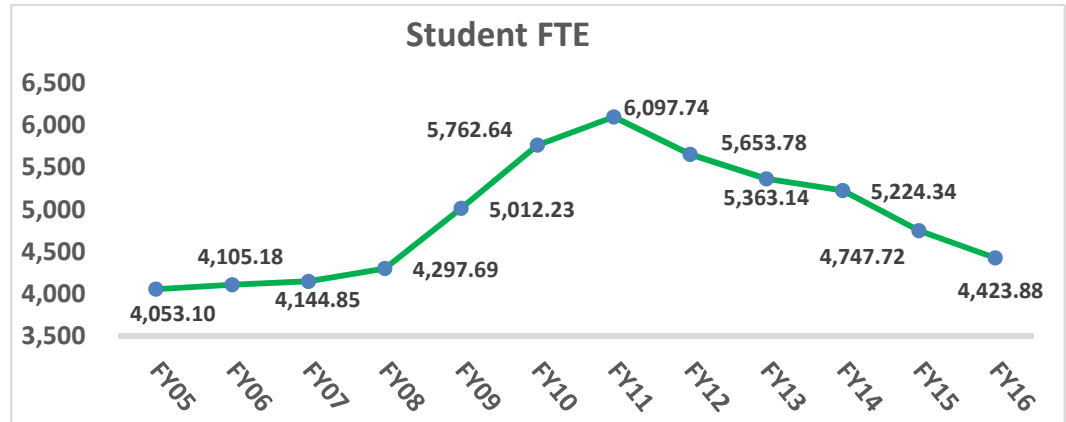
The College proactively manages its financial resources, adopting budgetary principles that address its core themes, strategic plan, revenue enhancements, and the impact of its current actions on its future financial health. Our focus throughout the budget development and planning process is to determine the optimal balance of revenue, expenditures, and program and service levels, while taking into account the economic realities of our community. We do this by looking at a five-year projection, balancing its first year, and reducing the shortfall in the second year to a manageable level, typically \$1 million. This year, the College faced a \$5.3 million dollar shortfall in the second year, making it necessary for the College to make significant changes, affecting the 2017/18 budget.

The College's Budget Advisory Team (BAT), with representative membership from all employee groups, College divisions, Associated Student Government, along with the Board of Education, has been instrumental in the budget process. The team actively collects input from the College community at large, researches the ideas collected, and makes recommendations to Executive Team regarding inclusion in the budget.

2017/18 Budget Assumptions

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

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



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

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

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

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

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

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

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

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

Cathy Kemper-Pelle
President

Lisa Stanton
Budget Officer/Chief Financial Officer

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

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

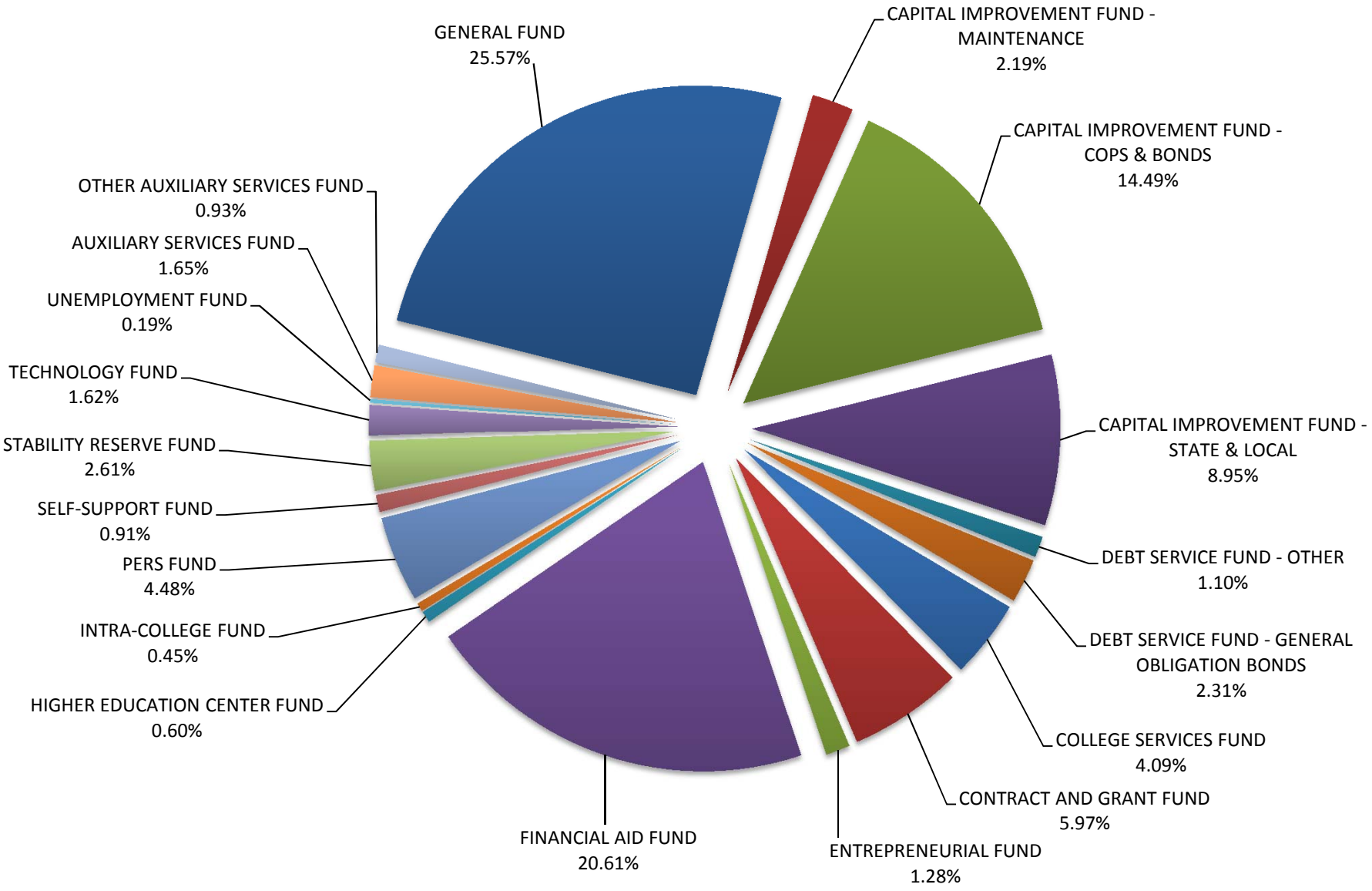
**ROGUE COMMUNITY COLLEGE
ALL FUNDS
SUMMARY OF RESOURCES AND REQUIREMENTS
2017/18 PROPOSED BUDGET**

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

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

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

ROGUE COMMUNITY COLLEGE
 ALL FUNDS
 2017/18 PROPOSED BUDGET



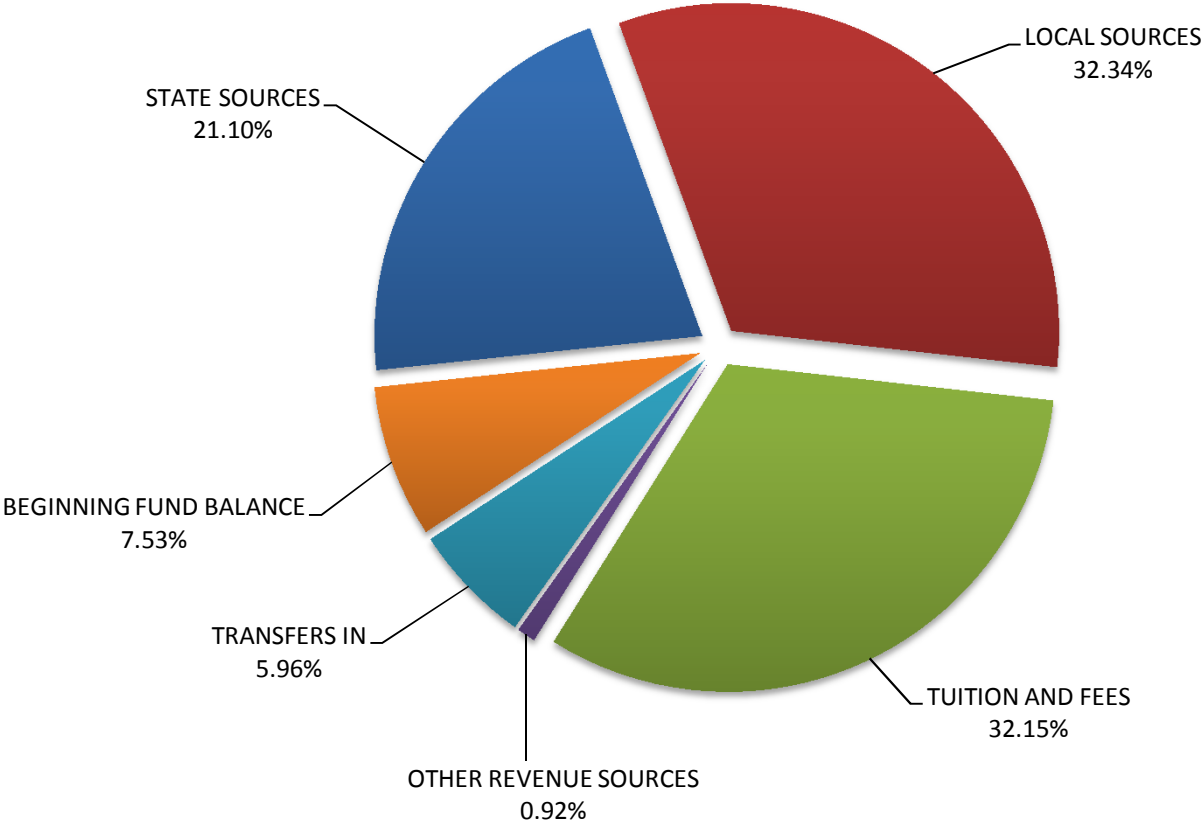
GENERAL FUND

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

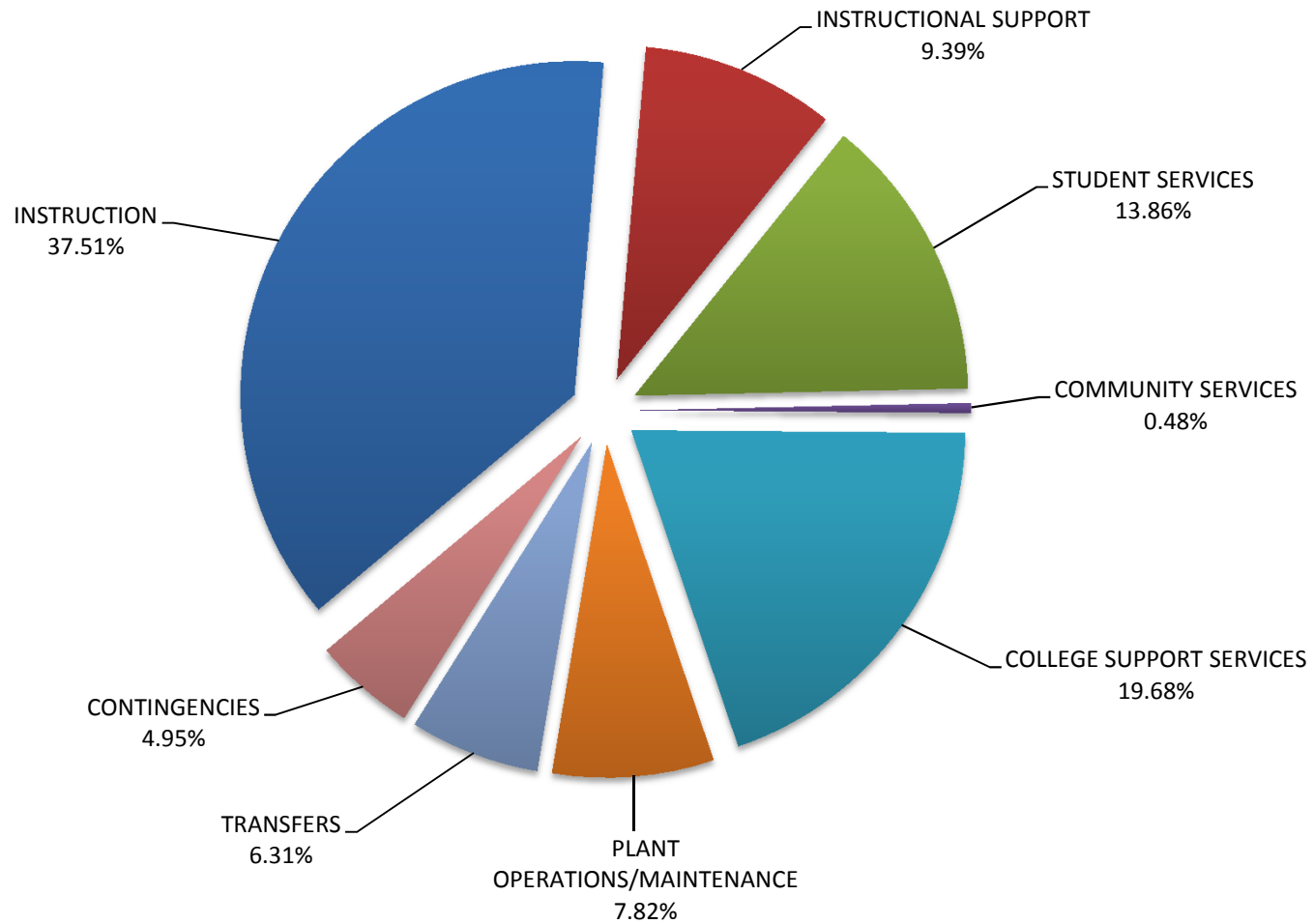
ROGUE COMMUNITY COLLEGE
GENERAL FUND
SUMMARY OF RESOURCES AND REQUIREMENTS
2017/18 PROPOSED BUDGET

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

ROGUE COMMUNITY COLLEGE
GENERAL FUND REVENUE
2017/18 PROPOSED BUDGET



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



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

INSTRUCTION	16/17 ADOPTED	16/17 CURRENT	17/18 PROPOSED	PERSONNEL SERVICES	MATERIALS & SERVICES	CAPITAL OUTLAY	TRANSFERS OUT	CONTINGENCY
ACADEMIC SUCCESS	\$ 275,562	\$ 153,855	\$ 158,272	\$ 147,070	\$ 11,202	\$ 0	\$ 0	0
ADULT BASIC SKILLS	1,054,110	1,054,110	640,836	610,726	30,110	0	0	0
ART	130,480	130,480	136,445	129,645	6,800	0	0	0
AUTOMOTIVE TECHNOLOGY	331,526	331,526	348,196	300,190	48,006	0	0	0
BUSINESS AND OFFICE TECHNOLOGY	533,482	637,971	589,892	586,140	3,752	0	0	0
COMPUTER SCIENCE	574,549	470,060	494,385	484,784	9,601	0	0	0
COOPERATIVE WORK EXPERIENCE	3,712	3,712	3,341	0	3,341	0	0	0
CRIMINAL JUSTICE	192,917	192,917	106,497	100,036	6,461	0	0	0
DIESEL TECHNOLOGY	285,114	284,750	298,691	261,578	37,113	0	0	0
DISTRICT	25,740	25,740	27,040	0	27,040	0	0	0
EARLY CHILDHOOD EDUCATION	209,296	209,296	225,340	222,662	2,678	0	0	0
EDUCATIONAL PARTNERSHIPS	9,300	6,300	4,205	0	4,205	0	0	0
ELECTRONICS	304,043	304,043	318,074	310,052	7,387	635	0	0
EMS	261,527	264,727	282,957	243,386	39,571	0	0	0
FIRE SCIENCE	35,087	35,087	36,140	0	36,140	0	0	0
FOREIGN LANGUAGE	1,537	1,537	1,384	0	1,384	0	0	0
HPER	119,389	119,389	127,839	115,884	11,955	0	0	0
HUMANITIES	783,156	904,863	881,576	872,841	8,735	0	0	0
INDIVIDUALIZED CAREER TRAINING	186,099	186,099	0	0	0	0	0	0
INSTRUCTIONAL SERVICES ADMINISTRATION	333,189	333,189	336,235	336,235	0	0	0	0
MANUFACTURING ENGINEERING TECHNOLOGY	113,357	113,405	119,693	106,096	12,647	950	0	0
MASSAGE	120,471	120,471	129,792	127,258	2,534	0	0	0
MATH	738,291	738,291	796,975	790,616	6,359	0	0	0
MUSIC	3,929	4,125	2,833	0	2,833	0	0	0
MUSIC ENSEMBLES	6,187	5,991	5,179	3,946	1,233	0	0	0
NURSING	677,738	677,738	717,182	699,477	17,705	0	0	0
PART-TIME FACULTY-INSTRUCTIONAL SERVICES	5,474,007	5,474,007	5,645,825	5,645,825	0	0	0	0
PRACTICAL NURSING	192,322	192,322	213,588	209,972	3,616	0	0	0
ROLEA	889	889	916	0	916	0	0	0
SCIENCE	1,025,212	1,025,212	1,088,072	1,022,175	65,897	0	0	0
SMALL BUSINESS DEVELOPMENT CENTER	119,620	119,620	124,801	110,659	11,579	2,563	0	0

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

	16/17 ADOPTED	16/17 CURRENT	17/18 PROPOSED	PERSONNEL SERVICES	MATERIALS & SERVICES	CAPITAL OUTLAY	TRANSFERS OUT	CONTINGENCY
INSTRUCTION								
SOCIAL SCIENCE	\$ 531,493	\$ 531,493	\$ 567,848	\$ 562,556	\$ 5,292	\$ 0	\$ 0	\$ 0
STUDENT EMPLOYMENT SERVICES	407,668	407,668	512,576	512,576	0	0	0	0
TRC LEARNING & RESOURCE CENTER	46,033	46,033	48,544	48,544	0	0	0	0
WELDING	258,490	258,806	275,960	230,572	45,388	0	0	0
TOTAL INSTRUCTION	\$ 15,365,522	\$ 15,365,722	\$ 15,267,129	\$ 14,791,501	\$ 471,480	\$ 4,148	\$ 0	\$ 0
INSTRUCTIONAL SUPPORT								
CURRICULUM & SCHEDULING	\$ 185,612	\$ 185,612	\$ 155,788	\$ 142,576	\$ 13,212	\$ 0	\$ 0	\$ 0
DISTRICT	0	0	15,000	0	15,000	0	0	0
EDUCATIONAL PARTNERSHIPS	247,846	250,846	254,237	240,596	13,641	0	0	0
FACULTY SENATE	2,122	2,122	2,061	0	2,061	0	0	0
IN-SERVICE	10,000	10,000	10,000	0	10,000	0	0	0
INSTRUCTIONAL DESIGN AND ASSESSMENT	242,954	242,954	143,403	135,400	5,213	2,790	0	0
INSTRUCTIONAL DEVELOPMENT	1,742	1,742	1,568	0	1,568	0	0	0
INSTRUCTIONAL MEDIA	551,270	551,270	503,493	428,569	66,665	8,259	0	0
INSTRUCTIONAL SERVICES ADMINISTRATION	1,725,410	1,725,410	1,603,738	1,545,175	58,563	0	0	0
LIBRARY	837,652	837,652	869,066	744,674	102,184	22,208	0	0
PART-TIME FACULTY-INSTRUCTIONAL SERVICES	120,100	120,100	123,866	123,866	0	0	0	0
PATHWAYS	129,508	129,508	135,398	135,398	0	0	0	0
PROGRAM DEVELOPMENT	2,079	2,079	2,141	0	2,141	0	0	0
TOTAL INSTRUCTIONAL SUPPORT	\$ 4,056,295	\$ 4,059,295	\$ 3,819,759	\$ 3,496,254	\$ 290,248	\$ 33,257	\$ 0	\$ 0
STUDENT SERVICES								
CAREER SERVICES	\$ 164,226	\$ 90,474	\$ 93,850	\$ 72,811	\$ 21,039	\$ 0	\$ 0	\$ 0
COUNSELING	1,128,162	1,120,088	1,179,902	1,127,394	52,508	0	0	0
DISABILITY SERVICES	333,881	391,020	418,903	325,846	93,057	0	0	0
DISTRICT	302,384	302,384	231,030	0	231,030	0	0	0
ENROLLMENT SERVICES	1,064,248	1,058,463	886,051	848,256	37,795	0	0	0
FINANCIAL AID	596,166	595,536	618,975	599,536	19,439	0	0	0

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

	16/17 ADOPTED	16/17 CURRENT	17/18 PROPOSED	PERSONNEL SERVICES	MATERIALS & SERVICES	CAPITAL OUTLAY	TRANSFERS OUT	CONTINGENCY
STUDENT SERVICES								
HUMAN DEVELOPMENT	\$ 746	\$ 3,622	\$ 3,259	\$ 0	\$ 3,259	\$ 0	\$ 0	0
ID CARD MACHINES	3,148	3,148	2,833	0	2,833	0	0	0
INSTITUTIONAL PUBLICATIONS	95,000	95,000	95,000	0	95,000	0	0	0
LATINO PROGRAMS	11,244	11,244	10,120	0	10,120	0	0	0
OFFICE OF DIVERSITY	11,221	11,221	10,702	0	10,702	0	0	0
PART-TIME FACULTY-STUDENT SERVICES	377,653	356,014	365,093	365,093	0	0	0	0
RECRUITMENT	335,717	253,381	265,709	233,775	31,934	0	0	0
STUDENT LIFE	5,774	79,419	78,502	67,951	10,551	0	0	0
STUDENT SERVICES ADMINISTRATION	780,428	794,323	813,777	765,619	48,158	0	0	0
STUDENT SUPPORT	5,492	5,492	5,657	0	5,657	0	0	0
TRIO - ED OPP CTR	64,727	64,727	77,738	77,738	0	0	0	0
TRIO - STUDENT SUPP SVC	72,863	72,863	72,119	58,732	13,387	0	0	0
TRIO - STUDENT SUPP SVC RVC	66,982	66,982	66,068	57,519	8,549	0	0	0
TRIO - TALENT SEARCH	143,636	143,636	75,539	75,539	0	0	0	0
TRIO - VETERANS UPWARD BOUND	0	0	63,295	63,295	0	0	0	0
VETERAN'S ADVISING	197,103	197,103	205,965	198,957	7,008	0	0	0
TOTAL STUDENT SERVICES	\$ 5,760,801	\$ 5,716,140	\$ 5,640,087	\$ 4,938,061	\$ 702,026	\$ 0	\$ 0	0
COMMUNITY SERVICES								
ART	\$ 73,810	\$ 73,810	\$ 4,793	\$ 0	\$ 4,793	\$ 0	\$ 0	0
TESTING CENTER	192,930	192,930	190,610	184,033	6,577	0	0	0
TOTAL COMMUNITY SERVICES	\$ 266,740	\$ 266,740	\$ 195,403	\$ 184,033	\$ 11,370	\$ 0	\$ 0	0
COLLEGE SUPPORT SERVICES								
ACCREDITATION	\$ 41,035	\$ 23,035	\$ 47,561	\$ 12,561	\$ 35,000	\$ 0	\$ 0	0
BOARD OF EDUCATION	167,344	168,925	263,301	245,565	17,736	0	0	0
BUDGET AND FINANCIAL SERVICES	658,093	658,093	685,642	651,630	34,012	0	0	0
CAMPUS SECURITY	0	77,169	79,897	76,350	3,547	0	0	0
COLLEGE SERVICES ADMINISTRATION	225,309	219,256	224,224	202,843	21,381	0	0	0

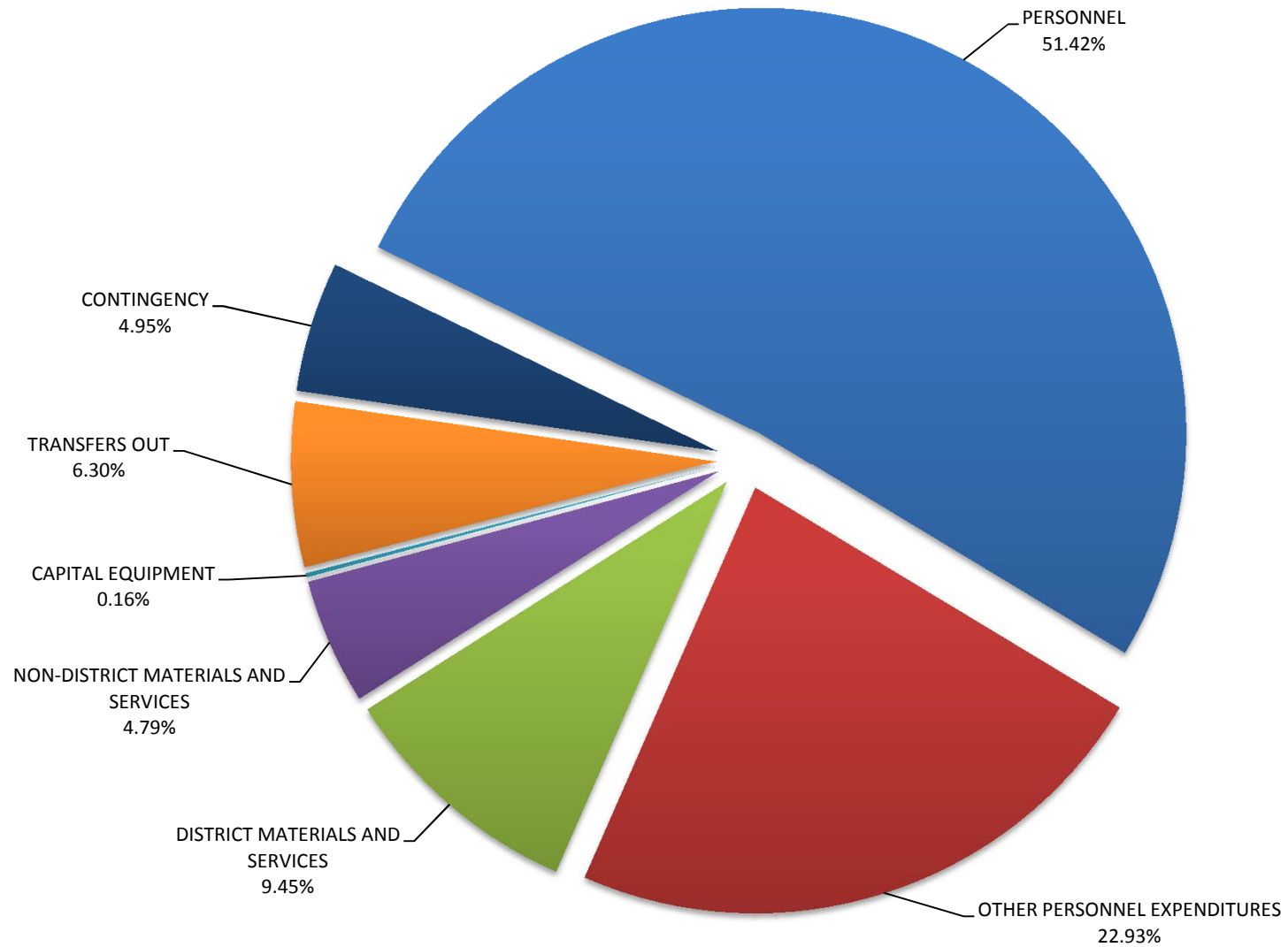
**ROGUE COMMUNITY COLLEGE
GENERAL FUND
REQUIREMENTS BY EXPENDITURE CATEGORY
2017/18 PROPOSED BUDGET**

	16/17 ADOPTED	16/17 CURRENT	17/18 PROPOSED	PERSONNEL SERVICES	MATERIALS & SERVICES	CAPITAL OUTLAY	TRANSFERS OUT	CONTINGENCY
COLLEGE SUPPORT SERVICES								
COMMUNICATIONS	\$ 115,110	\$ 115,702	\$ 123,450	\$ 102,753	\$ 20,697	\$ 0	\$ 0	0
COMMUNITY ENGAGEMENT	50,000	55,000	50,000	0	50,000	0	0	0
CONTRACTS & PROCUREMENT	249,853	249,853	261,484	256,845	4,639	0	0	0
DISTRICT	1,993,740	1,981,325	2,311,244	95,229	2,216,015	0	0	0
ERGONOMIC CORRECTIONS	15,000	15,000	15,000	0	15,000	0	0	0
FOUNDATION	118,937	118,937	124,571	124,571	0	0	0	0
HUMAN RESOURCES	560,271	559,516	594,133	553,018	41,115	0	0	0
I/T ELECTRONIC SECURITY SYSTEMS	104,049	104,584	107,885	71,273	36,551	61	0	0
I/T-NETWORK SERVICES	826,299	563,709	579,261	496,440	66,341	16,480	0	0
I/T-PROGRAMMING SERVICES	404,900	404,900	421,543	406,075	15,468	0	0	0
I/T-USER SERVICES	0	261,463	274,101	264,944	9,157	0	0	0
INSTITUTIONAL RESEARCH	165,151	165,151	148,435	148,435	0	0	0	0
INTERNET	97,769	97,769	0	0	0	0	0	0
MAILROOM	136,886	136,886	133,592	118,429	15,163	0	0	0
MARKETING	436,267	518,603	593,437	477,849	115,588	0	0	0
PART-TIME FACULTY-COLLEGE SERVICES	148,878	148,878	153,447	153,447	0	0	0	0
PAYROLL	209,540	209,700	219,425	210,924	8,501	0	0	0
PRESIDENT'S OFFICE	607,340	624,799	567,285	462,793	104,492	0	0	0
TITLE IX	25,600	30,600	28,040	0	28,040	0	0	0
TOTAL COLLEGE SUPPORT SERVICES	\$ 7,357,371	\$ 7,508,853	\$ 8,006,958	\$ 5,131,974	\$ 2,858,443	\$ 16,541	\$ 0	0
PLANT OPERATIONS AND MAINTENANCE								
CAMPUS SECURITY	\$ 76,503	\$ -71	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
CAPITAL PROJECTS ADMINISTRATION	0	7,553	12,459	11,109	1,350	0	0	0
DISTRICT	1,077,635	1,077,635	1,152,706	0	1,152,706	0	0	0
FACILITIES & OPERATIONS	1,959,481	1,959,481	2,015,443	1,699,356	305,754	10,333	0	0
SAFETY COMMITTEE	2,441	2,441	2,197	0	2,197	0	0	0
TOTAL PLANT OPERATIONS AND MAINTENANCE	\$ 3,116,060	\$ 3,047,039	\$ 3,182,805	\$ 1,710,465	\$ 1,462,007	\$ 10,333	\$ 0	0

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

	16/17 ADOPTED	16/17 CURRENT	17/18 PROPOSED	PERSONNEL SERVICES	MATERIALS & SERVICES	CAPITAL OUTLAY	TRANSFERS OUT	CONTINGENCY
TRANSFERS OUT								
TRANSFERS OUT - COLLEGE SERVICES FUND	\$ 0	\$ 1,000,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
TRANSFERS OUT - ENTREPRENEURIAL FUND	425,000	425,000	250,000	0	0	0	250,000	0
TRANSFERS OUT - HIGHER EDUCATION CENTER	470,916	470,916	523,538	0	0	0	523,538	0
TRANSFERS OUT - INTRA-COLLEGE FUND	136,623	136,623	139,492	0	0	0	139,492	0
TRANSFERS OUT - OTHER AUX SERVICES FUND	92,162	92,162	94,927	0	0	0	94,927	0
TRANSFERS OUT - SELF SUPPORT FUND	197,500	197,500	272,935	0	0	0	272,935	0
TRANSFERS OUT - STABILITY RESERVE FUND	500,000	500,000	500,000	0	0	0	500,000	0
TRANSFERS OUT - TECHNOLOGY FUND	282,139	282,139	786,488	0	0	0	786,488	0
TOTAL TRANSFERS OUT	\$ 2,104,340	\$ 3,104,340	\$ 2,567,380	\$ 0	\$ 0	\$ 0	\$ 2,567,380	\$ 0
CONTINGENCY								
CONTINGENCY	\$ 1,599,832	\$ 558,832	\$ 2,014,035	\$ 0	\$ 0	\$ 0	\$ 0	2,014,035
TOTAL CONTINGENCY	\$ 1,599,832	\$ 558,832	\$ 2,014,035	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,014,035
TOTAL GENERAL FUND	\$ 39,626,961	\$ 39,626,961	\$ 40,693,556	\$ 30,252,288	\$ 5,795,574	\$ 64,279	\$ 2,567,380	\$ 2,014,035

ROGUE COMMUNITY COLLEGE
GENERAL FUND EXPENDITURES BY CATEGORY
2017/18 PROPOSED BUDGET



CAPITAL IMPROVEMENT FUND TYPE

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

CAPITAL IMPROVEMENT FUND - MAINTENANCE

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

ROGUE COMMUNITY COLLEGE
CAPITAL IMPROVEMENT FUND - MAINTENANCE
SUMMARY OF RESOURCES AND REQUIREMENTS
2017/18 PROPOSED 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	\$ 0	\$ 0
698,812	983,963	701,635	701,635	TRANSFERS IN	725,944	0	0
2,182,787	2,547,282	2,338,875	2,338,875	BEGINNING FUND BALANCE	2,743,571	0	0
\$ 2,925,055	\$ 3,558,247	\$ 3,048,510	\$ 3,048,510	TOTAL RESOURCES	\$ 3,484,515	\$ 0	\$ 0
\$ 377,772	\$ 1,029,010	\$ 1,872,607	\$ 1,872,607	PLANT OPERATIONS AND MAINTENANCE	\$ 2,195,224	\$ 0	\$ 0
0	10,237	989,621	989,621	FACILITIES ACQUISITION & CONSTRUCTION	1,078,290	0	0
0	0	186,282	186,282	CONTINGENCY	211,001	0	0
\$ 377,772	\$ 1,039,247	\$ 3,048,510	\$ 3,048,510	TOTAL REQUIREMENTS	\$ 3,484,515	\$ 0	\$ 0

CAPITAL IMPROVEMENT FUND - COPS & BONDS
(Externally Restricted)

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

ROGUE COMMUNITY COLLEGE
CAPITAL IMPROVEMENT FUND - COPS & BONDS
SUMMARY OF RESOURCES AND REQUIREMENTS
2017/18 PROPOSED 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	0	0
<u>\$ 0</u>	<u>\$ 239,500</u>	<u>\$ 20,000,000</u>	<u>\$ 20,000,000</u>	TOTAL RESOURCES	<u>\$ 23,071,988</u>	<u>\$ 0</u>	<u>\$ 0</u>
\$ 0	\$ 239,500	\$ 20,000,000	\$ 20,000,000	FACILITIES ACQUISITION & CONSTRUCTION	\$ 15,000,000	\$ 0	\$ 0
0	0	0	0	RESERVED FOR FUTURE EXPENDITURES	8,071,988	0	0
<u>\$ 0</u>	<u>\$ 239,500</u>	<u>\$ 20,000,000</u>	<u>\$ 20,000,000</u>	TOTAL REQUIREMENTS	<u>\$ 23,071,988</u>	<u>\$ 0</u>	<u>\$ 0</u>

CAPITAL IMPROVEMENT FUND - STATE & LOCAL
(Externally Restricted)

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

ROGUE COMMUNITY COLLEGE
CAPITAL IMPROVEMENT FUND - STATE & LOCAL
SUMMARY OF RESOURCES AND REQUIREMENTS
2017/18 PROPOSED 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	\$ 0	\$ 0
0	254,100	2,000,000	2,000,000	LOCAL SOURCES	19,100	0	0
0	0	0	0	BEGINNING FUND BALANCE	228,000	0	0
<u>\$ 0</u>	<u>\$ 754,100</u>	<u>\$ 10,000,000</u>	<u>\$ 10,000,000</u>	TOTAL RESOURCES	<u>\$ 14,247,100</u>	<u>\$ 0</u>	<u>\$ 0</u>
\$ 0	\$ 504,100	\$ 10,000,000	\$ 10,000,000	FACILITIES ACQUISITION & CONSTRUCTION	\$ 14,247,100	\$ 0	\$ 0
<u>\$ 0</u>	<u>\$ 504,100</u>	<u>\$ 10,000,000</u>	<u>\$ 10,000,000</u>	TOTAL REQUIREMENTS	<u>\$ 14,247,100</u>	<u>\$ 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 - OTHER
(Externally Restricted)

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

ROGUE COMMUNITY COLLEGE
DEBT SERVICE FUND - OTHER
SUMMARY OF RESOURCES AND REQUIREMENTS
2017/18 PROPOSED 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	0	0
34,244	34,244	34,240	34,240	BEGINNING FUND BALANCE	34,240	0	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>\$ 0</u>	<u>\$ 0</u>
\$ 1,525,375	\$ 1,586,588	\$ 1,648,625	\$ 1,648,625	COLLEGE SUPPORT SERVICES	\$ 1,711,248	\$ 0	\$ 0
0	0	34,240	34,240	CONTINGENCY	34,240	0	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>\$ 0</u>	<u>\$ 0</u>

DEBT SERVICE FUND – GENERAL OBLIGATION BONDS
(Externally Restricted)

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

**ROGUE COMMUNITY COLLEGE
DEBT SERVICE FUND - GENERAL OBLIGATION BONDS
SUMMARY OF RESOURCES AND REQUIREMENTS
2017/18 PROPOSED 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	\$ 0	\$ 0
19,102	18,839	16,171	16,171	OTHER REVENUE SOURCES	30,619	0	0
271,701	267,299	228,779	228,779	BEGINNING FUND BALANCE	380,362	0	0
\$ 2,169,574	\$ 2,210,192	\$ 3,981,281	\$ 3,981,281	TOTAL RESOURCES	\$ 3,685,444	\$ 0	\$ 0

BOND PRINCIPAL PAYMENTS

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

BOND INTEREST PAYMENTS

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

UNAPPROPRIATED BALANCE FOR FOLLOWING YEAR

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

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SPECIAL REVENUE FUND TYPE

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

COLLEGE SERVICES FUND

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

ROGUE COMMUNITY COLLEGE
COLLEGE SERVICES FUND
SUMMARY OF RESOURCES AND REQUIREMENTS
2017/18 PROPOSED 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	\$ 0	\$ 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	0	0
\$ 4,540,588	\$ 4,427,315	\$ 4,782,254	\$ 4,782,254	TOTAL RESOURCES	\$ 6,513,765	\$ 0	\$ 0
\$ 54,239	\$ 53,498	\$ 238,000	\$ 264,522	COLLEGE SUPPORT SERVICES	\$ 246,629	\$ 0	\$ 0
152,660	158,395	161,039	134,517	PLANT OPERATIONS AND MAINTENANCE	141,986	0	0
1,565,444	700,727	1,176,920	1,176,920	TRANSFERS OUT	2,345,068	0	0
0	0	100,000	100,000	CONTINGENCY	250,000	0	0
0	0	3,106,295	3,106,295	RESERVED FOR FUTURE EXPENDITURES	3,530,082	0	0
\$ 1,772,344	\$ 912,621	\$ 4,782,254	\$ 4,782,254	TOTAL REQUIREMENTS	\$ 6,513,765	\$ 0	\$ 0

CONTRACT AND GRANT FUND
(Externally Restricted)

The Contract and Grant Fund accounts for grants and contracts awarded to and for the College from federal, state and local sources.

ROGUE COMMUNITY COLLEGE
CONTRACT AND GRANT FUND
SUMMARY OF RESOURCES AND REQUIREMENTS
2017/18 PROPOSED 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	\$ 0	\$ 0
412,359	79,615	402,781	411,517	STATE SOURCES	322,304	0	0
156,270	144,332	115,000	139,572	LOCAL SOURCES	15,000	0	0
143,548	162,124	223,704	230,094	TUITION AND FEES	227,431	0	0
270,427	322,993	346,298	219,276	OTHER REVENUE SOURCES	409,241	0	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	0	0
\$ 3,949,779	\$ 4,324,254	\$ 10,037,444	\$ 10,037,444	TOTAL RESOURCES	\$ 9,506,235	\$ 0	\$ 0
\$ 1,112,384	\$ 1,282,757	\$ 1,458,443	\$ 1,446,360	INSTRUCTION	\$ 1,409,918	\$ 0	\$ 0
1,418,861	1,198,398	1,982,763	1,906,263	INSTRUCTIONAL SUPPORT	2,380,505	0	0
829,629	1,193,129	4,261,862	4,350,929	STUDENT SERVICES	3,783,259	0	0
0	0	5,000	145,000	COMMUNITY SERVICES	5,000	0	0
0	3,889	77,427	77,427	COLLEGE SUPPORT SERVICES	89,358	0	0
2,009	0	5,000	5,000	PLANT OPERATIONS AND MAINTENANCE	5,000	0	0
0	0	1,250,000	1,250,000	FACILITIES ACQUISITION & CONSTRUCTION	1,246,870	0	0
0	0	996,949	856,465	CONTINGENCY	586,325	0	0
\$ 3,362,885	\$ 3,678,175	\$ 10,037,444	\$ 10,037,444	TOTAL REQUIREMENTS	\$ 9,506,235	\$ 0	\$ 0

ENTREPRENEURIAL FUND

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

ROGUE COMMUNITY COLLEGE
ENTREPRENEURIAL FUND
SUMMARY OF RESOURCES AND REQUIREMENTS
2017/18 PROPOSED 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	\$ 0	\$ 0
0	250,000	525,000	525,000	TRANSFERS IN	250,000	0	0
0	0	75,000	75,000	BEGINNING FUND BALANCE	711,916	0	0
\$ 0	\$ 250,000	\$ 1,702,624	\$ 1,702,624	TOTAL RESOURCES	\$ 2,045,552	\$ 0	\$ 0
\$ 0	\$ 0	\$ 793,528	\$ 643,528	INSTRUCTION	\$ 771,977	\$ 0	\$ 0
0	0	679,334	679,334	INSTRUCTIONAL SUPPORT	438,958	0	0
0	0	0	50,000	STUDENT SERVICES	117,500	0	0
0	0	0	50,000	COMMUNITY SERVICES	100,000	0	0
0	0	0	50,000	COLLEGE SUPPORT SERVICES	218,558	0	0
0	0	0	0	FACILITIES ACQUISITION & CONSTRUCTION	25,000	0	0
0	175,000	0	0	TRANSFERS OUT	83,250	0	0
0	0	229,762	229,762	CONTINGENCY	290,309	0	0
\$ 0	\$ 175,000	\$ 1,702,624	\$ 1,702,624	TOTAL REQUIREMENTS	\$ 2,045,552	\$ 0	\$ 0

FINANCIAL AID FUND (Externally Restricted)

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

ROGUE COMMUNITY COLLEGE
FINANCIAL AID FUND
SUMMARY OF RESOURCES AND REQUIREMENTS
2017/18 PROPOSED 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	\$ 0	\$ 0
2,277,492	2,519,947	4,100,000	4,100,000	STATE SOURCES	5,100,000	0	0
276,205	274,640	350,000	350,000	LOCAL SOURCES	400,000	0	0
41,063	0	38,071	0	OTHER REVENUE SOURCES	0	0	0
30,425	27,403	0	0	TRANSFERS IN	0	0	0
\$ 26,875,581	\$ 23,448,238	\$ 33,789,500	\$ 33,789,500	TOTAL RESOURCES	\$ 32,810,304	\$ 0	\$ 0
\$ 26,845,156	\$ 23,420,835	\$ 33,751,429	\$ 33,751,429	FINANCIAL AID	\$ 32,772,704	\$ 0	\$ 0
30,425	27,403	38,071	38,071	TRANSFERS OUT	37,600	0	0
\$ 26,875,581	\$ 23,448,238	\$ 33,789,500	\$ 33,789,500	TOTAL REQUIREMENTS	\$ 32,810,304	\$ 0	\$ 0

Intra-fund transfers are not consolidated in these reports.

HIGHER EDUCATION CENTER FUND

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

ROGUE COMMUNITY COLLEGE
HIGHER EDUCATION CENTER FUND
SUMMARY OF RESOURCES AND REQUIREMENTS
2017/18 PROPOSED 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	\$ 0	\$ 0
304,662	323,265	470,916	470,916	TRANSFERS IN	523,538	0	0
54	0	0	0	BEGINNING FUND BALANCE	0	0	0
\$ 505,311	\$ 506,484	\$ 894,422	\$ 894,422	TOTAL RESOURCES	\$ 958,953	\$ 0	\$ 0
\$ 27,921	\$ 31,181	\$ 36,357	\$ 36,357	INSTRUCTIONAL SUPPORT	\$ 38,268	\$ 0	\$ 0
92,265	70,337	113,240	246,897	COLLEGE SUPPORT SERVICES	270,153	0	0
385,124	404,965	620,463	486,806	PLANT OPERATIONS AND MAINTENANCE	499,889	0	0
0	0	30,000	30,000	TRANSFERS OUT	30,000	0	0
0	0	94,362	94,362	CONTINGENCY	120,643	0	0
\$ 505,311	\$ 506,484	\$ 894,422	\$ 894,422	TOTAL REQUIREMENTS	\$ 958,953	\$ 0	\$ 0

INTRA-COLLEGE FUND

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

ROGUE COMMUNITY COLLEGE
INTRA-COLLEGE FUND
SUMMARY OF RESOURCES AND REQUIREMENTS
2017/18 PROPOSED 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	\$ 0	\$ 0
29,391	23,397	31,400	31,400	OTHER REVENUE SOURCES	32,000	0	0
174,685	332,283	156,673	156,673	TRANSFERS IN	159,542	0	0
192,876	239,806	236,191	236,191	BEGINNING FUND BALANCE	116,429	0	0
<u>\$ 540,306</u>	<u>\$ 738,717</u>	<u>\$ 705,204</u>	<u>\$ 705,204</u>	TOTAL RESOURCES	<u>\$ 711,202</u>	<u>\$ 0</u>	<u>\$ 0</u>
\$ 63,414	\$ 83,245	\$ 205,805	\$ 205,305	INSTRUCTIONAL SUPPORT	\$ 165,629	\$ 0	\$ 0
163,214	349,258	351,939	352,189	STUDENT SERVICES	444,147	0	0
66,288	70,209	116,107	116,357	COLLEGE SUPPORT SERVICES	95,202	0	0
7,583	1,610	5,500	5,500	TRANSFERS OUT	5,500	0	0
0	0	25,853	25,853	CONTINGENCY	724	0	0
<u>\$ 300,499</u>	<u>\$ 504,324</u>	<u>\$ 705,204</u>	<u>\$ 705,204</u>	TOTAL REQUIREMENTS	<u>\$ 711,202</u>	<u>\$ 0</u>	<u>\$ 0</u>

Intra-fund transfers are not consolidated in these reports.

PERS FUND
(Partially Externally Restricted)

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

ROGUE COMMUNITY COLLEGE
PERS FUND
SUMMARY OF RESOURCES AND REQUIREMENTS
2017/18 PROPOSED 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	\$ 0	\$ 0
5,036,352	5,483,394	5,692,732	5,692,732	BEGINNING FUND BALANCE	5,823,550	0	0
\$ 7,013,411	\$ 7,266,294	\$ 7,485,324	\$ 7,485,324	TOTAL RESOURCES	\$ 7,127,517	\$ 0	\$ 0
\$ 30,386	\$ 1,083	\$ 50,000	\$ 50,000	COLLEGE SUPPORT SERVICES	\$ 50,000	\$ 0	\$ 0
1,499,629	1,560,843	1,622,878	1,622,878	TRANSFERS OUT	1,685,502	0	0
0	0	100,000	100,000	CONTINGENCY	100,000	0	0
0	0	5,712,446	5,712,446	RESERVED FOR FUTURE EXPENDITURES	5,292,015	0	0
\$ 1,530,016	\$ 1,561,926	\$ 7,485,324	\$ 7,485,324	TOTAL REQUIREMENTS	\$ 7,127,517	\$ 0	\$ 0

SELF-SUPPORT FUND

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

ROGUE COMMUNITY COLLEGE
SELF-SUPPORT FUND
SUMMARY OF RESOURCES AND REQUIREMENTS
2017/18 PROPOSED 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	\$ 0	\$ 0
1,386,504	1,442,618	546,250	546,250	TUITION AND FEES	703,579	0	0
14,173	12,651	12,000	12,000	OTHER REVENUE SOURCES	100,000	0	0
83,379	44,441	219,054	219,054	TRANSFERS IN	366,106	0	0
165,232	130,179	315,844	315,844	BEGINNING FUND BALANCE	115,000	0	0
\$ 1,762,779	\$ 1,764,096	\$ 1,251,878	\$ 1,251,878	TOTAL RESOURCES	\$ 1,449,325	\$ 0	\$ 0
\$ 905,475	\$ 1,029,265	\$ 565,019	\$ 565,019	INSTRUCTION	\$ 566,760	\$ 0	\$ 0
705,570	500,521	390,106	427,005	INSTRUCTIONAL SUPPORT	697,920	0	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	0	0
0	0	36,899	0	CONTINGENCY	159,645	0	0
\$ 1,632,599	\$ 1,536,787	\$ 1,251,878	\$ 1,251,878	TOTAL REQUIREMENTS	\$ 1,449,325	\$ 0	\$ 0

STABILITY RESERVE FUND

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

ROGUE COMMUNITY COLLEGE
STABILITY RESERVE FUND
SUMMARY OF RESOURCES AND REQUIREMENTS
2017/18 PROPOSED 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	\$ 0	\$ 0
2,161,052	2,661,052	3,161,052	3,161,052	BEGINNING FUND BALANCE	3,661,052	0	0
\$ 2,661,052	\$ 3,161,052	\$ 3,661,052	\$ 3,661,052	TOTAL RESOURCES	\$ 4,161,052	\$ 0	\$ 0
\$ 0	\$ 0	\$ 0	\$ 0	TRANSFERS OUT	\$ 750,000	\$ 0	\$ 0
0	0	3,661,052	3,661,052	RESERVED FOR FUTURE EXPENDITURES	3,411,052	0	0
\$ 0	\$ 0	\$ 3,661,052	\$ 3,661,052	TOTAL REQUIREMENTS	\$ 4,161,052	\$ 0	\$ 0

TECHNOLOGY AND EQUIPMENT FUND

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

ROGUE COMMUNITY COLLEGE
TECHNOLOGY AND EQUIPMENT FUND
SUMMARY OF RESOURCES AND REQUIREMENTS
2017/18 PROPOSED 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	\$ 0	\$ 0
0	1,700	0	1,300	OTHER REVENUE SOURCES	50,000	0	0
232,550	276,490	301,339	301,339	TRANSFERS IN	850,588	0	0
819,440	698,040	449,349	503,089	BEGINNING FUND BALANCE	586,277	0	0
\$ 2,036,811	\$ 2,086,857	\$ 1,836,279	\$ 1,836,279	TOTAL RESOURCES	\$ 2,583,386	\$ 0	\$ 0
\$ 183,166	\$ 190,022	\$ 359,432	\$ 381,204	INSTRUCTION	\$ 579,644	\$ 0	\$ 0
523,603	527,724	546,738	557,545	INSTRUCTIONAL SUPPORT	509,141	0	0
25,927	2,071	24,070	15,370	STUDENT SERVICES	8,080	0	0
606,073	726,034	762,942	809,364	COLLEGE SUPPORT SERVICES	1,271,064	0	0
0	42,502	30,000	30,000	PLANT OPERATIONS AND MAINTENANCE	30,415	0	0
0	0	113,097	42,796	CONTINGENCY	185,042	0	0
\$ 1,338,770	\$ 1,488,355	\$ 1,836,279	\$ 1,836,279	TOTAL REQUIREMENTS	\$ 2,583,386	\$ 0	\$ 0

UNEMPLOYMENT FUND

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

ROGUE COMMUNITY COLLEGE
UNEMPLOYMENT FUND
SUMMARY OF RESOURCES AND REQUIREMENTS
2017/18 PROPOSED 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	\$ 0	\$ 0
526,427	186,174	185,512	185,512	BEGINNING FUND BALANCE	185,923	0	0
\$ 622,268	\$ 266,483	\$ 236,033	\$ 236,033	TOTAL RESOURCES	\$ 309,017	\$ 0	\$ 0
\$ 63,871	\$ 51,614	\$ 75,000	\$ 75,000	COLLEGE SUPPORT SERVICES	\$ 262,665	\$ 0	\$ 0
372,222	0	0	0	TRANSFERS OUT	0	0	0
0	0	161,033	161,033	CONTINGENCY	46,352	0	0
\$ 436,093	\$ 51,614	\$ 236,033	\$ 236,033	TOTAL REQUIREMENTS	\$ 309,017	\$ 0	\$ 0

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PROPRIETARY FUND TYPE

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

AUXILIARY SERVICES FUND

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

ROGUE COMMUNITY COLLEGE
AUXILIARY SERVICES FUND
SUMMARY OF RESOURCES AND REQUIREMENTS
2017/18 PROPOSED 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	\$ 0	\$ 0
5,560	13,301	9,250	9,250	OTHER INCOME	9,250	0	0
910,854	902,897	447,473	447,473	BEGINNING FUND BALANCE	347,125	0	0
\$ 3,601,792	\$ 3,291,162	\$ 2,866,284	\$ 2,866,284	TOTAL RESOURCES	\$ 2,625,936	\$ 0	\$ 0
\$ 2,678,894	\$ 2,499,369	\$ 2,594,028	\$ 2,594,028	STUDENT SERVICES	\$ 2,421,885	\$ 0	\$ 0
20,000	20,000	64,550	64,550	TRANSFERS OUT	14,550	0	0
0	0	207,706	207,706	CONTINGENCY	189,501	0	0
\$ 2,698,894	\$ 2,519,369	\$ 2,866,284	\$ 2,866,284	TOTAL REQUIREMENTS	\$ 2,625,936	\$ 0	\$ 0

OTHER AUXILIARY SERVICES FUND

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

ROGUE COMMUNITY COLLEGE
OTHER AUXILIARY SERVICES FUND
SUMMARY OF RESOURCES AND REQUIREMENTS
2017/18 PROPOSED 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	\$ 0	\$ 0
98,446	89,497	92,162	92,162	TRANSFERS IN	94,927	0	0
675,500	700,885	573,336	573,336	BEGINNING FUND BALANCE	689,737	0	0
\$ 1,384,173	\$ 1,417,767	\$ 1,319,000	\$ 1,319,000	TOTAL RESOURCES	\$ 1,473,805	\$ 0	\$ 0
\$ 14,918	\$ 20,873	\$ 67,997	\$ 67,997	STUDENT SERVICES	\$ 78,182	\$ 0	\$ 0
540,494	477,407	848,626	853,126	COMMUNITY SERVICES	882,861	0	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	0	0
0	260,922	33,189	33,189	TRANSFERS OUT	65,365	0	0
0	0	114,146	109,646	CONTINGENCY	162,763	0	0
\$ 683,288	\$ 832,243	\$ 1,319,000	\$ 1,319,000	TOTAL REQUIREMENTS	\$ 1,473,805	\$ 0	\$ 0

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FIDUCIARY FUND TYPE

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

AGENCY FUND
(Externally Restricted)

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

ROGUE COMMUNITY COLLEGE
AGENCY FUND
SUMMARY OF RESOURCES AND REQUIREMENTS
2017/18 PROPOSED 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	\$ 0	\$ 0
36,843	41,771	40,000	40,000	BEGINNING FUND BALANCE	0	0	0
\$ 305,061	\$ 370,669	\$ 413,367	\$ 413,367	TOTAL RESOURCES	\$ 266,376	\$ 0	\$ 0
\$ 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	0	0
0	0	32,000	32,000	CONTINGENCY	0	0	0
\$ 263,289	\$ 320,324	\$ 413,367	\$ 413,367	TOTAL REQUIREMENTS	\$ 266,376	\$ 0	\$ 0

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

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 PROPOSED BUDGET

	<u>Revenues</u>	<u>Expenditures</u>	<u>Comments</u>
General Fund			
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>	
Capital Improvement Fund - Maintenance			
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>	
Debt Service Fund			
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>	

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ROGUE COMMUNITY COLLEGE
SCHEDULE OF TRANSFERS
2017/18 PROPOSED BUDGET

	<u>Revenues</u>	<u>Expenditures</u>	<u>Comments</u>
College Services Fund			
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	
Entrepreneurial Fund			
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	
Financial Aid Fund			
to General Fund	\$	\$ 37,600	Administrative fees received for Pell, SEOG and FWS
Total	\$ -	\$ 37,600	
Higher Education Center Fund			
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	
Intra-College Fund			
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	
PERS Fund			
to Debt Service Fund	\$	\$ 1,685,502	Limited Tax Pension Obligation Series 2005
Total	\$ -	\$ 1,685,502	

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ROGUE COMMUNITY COLLEGE
SCHEDULE OF TRANSFERS
2017/18 PROPOSED BUDGET

	Revenues	Expenditures	Comments
Self-Support Fund			
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>	
Stability Reserve Fund			
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>	
Technology and Equipment Fund			
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>	
Auxiliary Services Fund			
to Intra-College Fund	\$	\$ 14,550	Staff gatherings \$4,550; Athletics \$10,000
Total	<u>\$ -</u>	<u>\$ 14,550</u>	
Other Auxiliary Services Fund			
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>	
Total Transfer - All Funds	<u><u>\$ 7,609,215</u></u>	<u><u>\$ 7,609,215</u></u>	