

***CAMPUSNEXUS***  
***GENERATION***

**GO BOLDLY**  
**GO ROGUE**

**Proposed Budget 2020-21**

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ROGUE COMMUNITY COLLEGE  
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2020/21 PROPOSED BUDGET

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## NOTICE OF NONDISCRIMINATION

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



## Budget Message

May 2020

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 2020/21 fiscal year. The budget is a quantitative expression of the mission of Rogue Community College to provide the highest quality education possible while maintaining costs at a reasonable level.

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

As with budgets in the past, the 2020/21 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.

This budget contains major changes to the fund structure, including the combining of multiple funds, affecting the comparison of funds between the prior years and the proposed year. The overall College budget remains comparable. See pages 73-74 for details on fund changes.



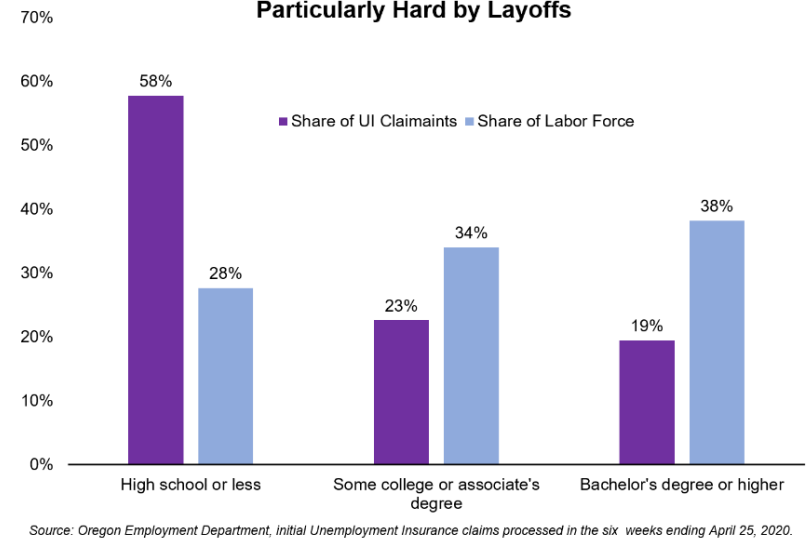
## Economic Environment

The forceful measures the country is taking to control the spread of COVID-19 have brought much of the economy to an abrupt halt. Many businesses have closed, people have been asked to stay home, and basic social interactions are greatly curtailed. People are putting their lives and livelihoods on hold, at significant economic and personal cost. All of us are affected, but the burdens are falling most heavily on those least able to carry them. Just two months ago, the Nation's unemployment rate was at a 50-year low. Household spending has plummeted as people stay home, with hotels, airlines, restaurants, department stores and other retailers being hit hard. Manufacturing output fell sharply in March and is likely to drop even more rapidly as factories are temporarily closed. Both the depth and duration of the economic downturn is extraordinarily uncertain and will depend in large part on how quickly the

virus is brought under control. The severity of the downturn will also depend on the policy actions taken at all levels of government to cushion the blow and to support the recovery when the public health crisis passes.

One of the most devastating impacts of the State of Oregon’s stay-at-home order in response to COVID-19 has been mass layoffs across industries to the tune of 17 percent of the statewide labor force. The one commonality among these hardest hit industries is an inability for many of the jobs to transition to work-from-home and the design of workplaces which makes social distancing difficult. Although these COVID-related layoffs are spread across all industries, it is becoming clear the most vulnerable Oregonians are being impacted more significantly. Lower paying occupational groups posted notably higher shares of layoffs than higher paying occupational groups. When comparing the level of education for today’s unemployment insurance claimants compared with the educational attainment of the entire labor force, we see those with lower levels of education have been hit particularly hard. This is likely a reflection of the industries that have been hardest hit, such as leisure and hospitality, construction, retail, and manufacturing where there is a higher concentration of workers with a high school diploma or less. Around 58 percent of recent unemployment insurance claims were made by individuals with a high school diploma or less, significantly higher than their 28 percent of the labor force. Even in these unpredictable times, the well-worn mantra, “Education Pays” continues to hold true. During the Great Recession the College experienced its highest year-over-year enrollment increases in full time equivalency (FTE). This upturn reflected the College’s connection as an economic engine to its community.

**Those with High School Diploma or Less Have Been Hit Particularly Hard by Layoffs**



### Budget Development Process

The budget presented here was developed over several months with considerable college-wide participation. The College’s Budget Advisory Team (BAT), with representative membership from all employee groups, College divisions, Associated Student Government, along with the Board of Education, 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.

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 accounting for the economic realities of our community. We do this by looking at a five-year projection, balancing its first year, and reducing the shortfall in the second year to a manageable level, typically \$1 million. Unfortunately, we were unable to complete our goal of reducing the shortfall in the second year.

As COVID-19 is an evolving situation that began at the end of our budget planning cycle, we have chosen to release the proposed budget, only updating the amended fee schedule approved during the April Board of Education meeting. This amendment replaces the Distance Education Fee with an increase in the College Services Fee of \$5 per credit. Additional changes to resources and expenditures will take place as the ability to accurately forecast is achieved.

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

## **2020/21 Budget Assumptions**

### Revenue Assumptions:

- State Operations are based upon the Community College Support Funding level of \$640.9 million
- Property Taxes reflect a 3.5% increase over prior year projected
- Tuition and Fees
  1. Assumes an enrollment decrease of 3% from 2019/20
  2. \$4 per credit increase in tuition
  3. College Services fee increased \$5 per credit
  4. Distance Learning fee is discontinued
- Transfers In – see pages 68-71 for details

### Expenditure Assumptions:

- Placeholder for exempt salary increase, pending final determination
- Full time faculty salary schedule increased by 3.15% to statewide average, plus one step
- Adjunct faculty salary schedule increased 3.15%, less a decrease of 1.5% for enrollment decline, and strategic reductions
- Classified salary schedule increased by 2.3%, plus 1.7% performance adjustment for eligible employees
- Student wages increased 2%
- Health insurance contractually stipulated increase of 6%
- PERS rate approximately 14.92%
- Fixed District costs, Departmental Materials & Services and Capital projected for General Fund
- Transfers Out – see pages 68-71 for details

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

Cathy Kemper-Pelle  
President

Lisa Stanton  
Budget Officer/Chief Financial Officer

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ROGUE COMMUNITY COLLEGE  
BUDGET TIMELINE  
FOR THE FISCAL YEAR 2020/21

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April 9, 2020	Budget Committee Orientation 3 pm (Zoom)
May 8, 2020	Publish notice of 5/19/20, 5/28/20 and 6/2/20 (if necessary) budget hearings on the RCC website
May 19, 2020	Budget Committee 2:30 pm (Zoom) - hearing to receive budget message and proposed budget (part 1) – questions due to Business Office by 5/22/20
May 22, 2020	Budget Committee questions due to Business Office
May 28, 2020	Budget Committee 2 pm (Zoom) – proposed budget (part 2), responses to questions, hearing to receive public comment and consider approval of budget
June 2, 2020	Budget Committee to approve the budget 2 pm (Zoom) (part 3 - if necessary)
June 4, 2020	Publish CC-1 and necessary Supplemental budget documents on the RCC website
June 16, 2020	Board of Education meeting 5 pm (RWC H2) – to adopt budget
June 19, 2020	Levy and signed resolutions to Josephine and Jackson County assessors, due by 7/15/20



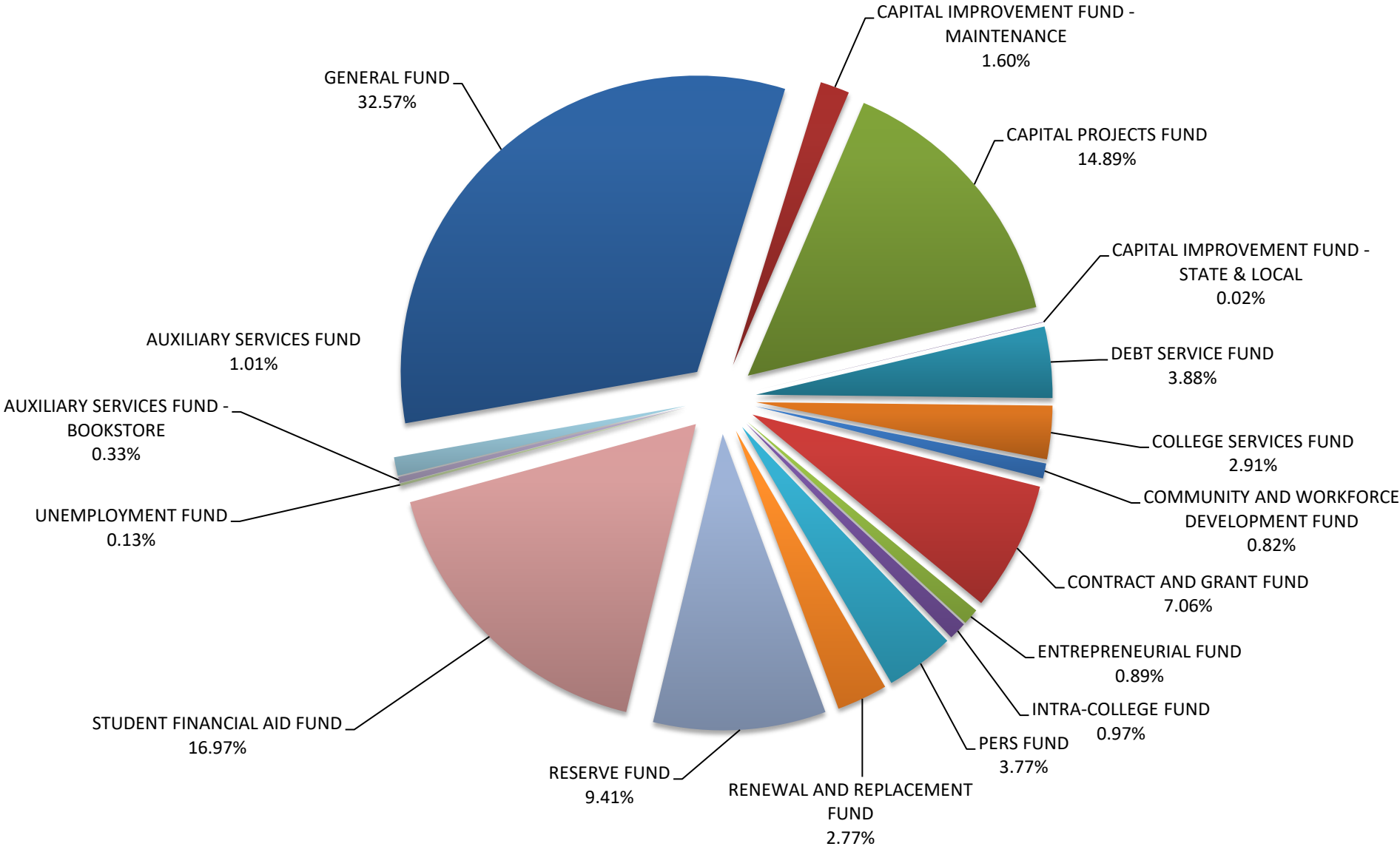
**ROGUE COMMUNITY COLLEGE**  
**ALL FUNDS**  
**SUMMARY OF RESOURCES AND REQUIREMENTS**  
**2020/21 PROPOSED BUDGET**

17/18 ACTUAL	18/19 ACTUAL	19/20 ADOPTED	19/20 CURRENT	DESCRIPTION	PHASE 1 TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 39,981,718	\$ 44,531,076	\$ 42,914,762	\$ 42,914,762	GENERAL FUND	\$ 49,941,864	\$ -	\$ -
3,502,681	3,448,745	2,978,822	2,978,822	CAPITAL IMPROVEMENT FUND - MAINTENANCE	2,445,618	0	0
23,294,096	22,208,067	18,131,334	18,131,334	CAPITAL PROJECTS FUND	22,821,711	0	0
213,031	2,000,865	15,778,241	15,778,241	CAPITAL IMPROVEMENT FUND - STATE & LOCAL	23,108	0	0
1,745,494	1,891,405	1,886,342	1,886,342	DEBT SERVICE FUND - OTHER	0	0	0
3,809,713	3,793,425	3,916,820	3,916,820	DEBT SERVICE FUND	5,939,128	0	0
6,642,759	7,482,808	5,890,740	5,890,740	COLLEGE SERVICES FUND	4,455,140	0	0
1,349,120	1,435,274	1,497,899	1,497,899	COMMUNITY AND WORKFORCE DEVELOPMENT FUND	1,260,434	0	0
7,144,689	7,598,727	10,810,815	10,810,815	CONTRACT AND GRANT FUND	10,812,725	0	0
1,990,454	2,150,088	2,630,066	2,630,066	ENTREPRENEURIAL FUND	1,356,516	0	0
605,590	598,030	948,481	948,481	HIGHER EDUCATION CENTER FUND	0	0	0
734,844	754,726	757,624	757,624	INTRA-COLLEGE FUND	1,487,360	0	0
7,297,851	7,494,413	7,802,303	7,802,303	PERS FUND	5,778,651	0	0
1,989,928	2,242,872	2,276,827	2,276,827	RENEWAL AND REPLACEMENT FUND	4,243,298	0	0
4,161,052	3,911,052	3,811,052	3,811,052	RESERVE FUND	14,424,277	0	0
19,179,654	19,570,217	29,597,006	29,597,006	STUDENT FINANCIAL AID FUND	26,000,000	0	0
271,510	287,049	294,056	294,056	UNEMPLOYMENT FUND	204,741	0	0
2,845,102	2,679,814	1,992,813	1,992,813	AUXILIARY SERVICES FUND - BOOKSTORE	500,000	0	0
1,456,611	1,594,652	1,247,449	1,247,449	AUXILIARY SERVICES FUND	1,555,146	0	0
<u>\$ 128,215,897</u>	<u>\$ 135,673,305</u>	<u>\$ 155,163,452</u>	<u>\$ 155,163,452</u>	TOTAL RESOURCES	<u>\$ 153,249,717</u>	<u>\$ -</u>	<u>\$ -</u>

**ROGUE COMMUNITY COLLEGE  
ALL FUNDS  
SUMMARY OF RESOURCES AND REQUIREMENTS  
2020/21 PROPOSED BUDGET**

17/18 ACTUAL	18/19 ACTUAL	19/20 ADOPTED	19/20 CURRENT	DESCRIPTION	PHASE 1 TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$35,314,424	\$ 39,550,703	\$ 42,914,762	\$ 42,914,762	GENERAL FUND	\$ 49,941,864	\$ -	\$ -
703,739	1,452,990	2,978,822	2,978,822	CAPITAL IMPROVEMENT FUND - MAINTENANCE	2,445,618	0	0
1,598,100	3,637,327	18,131,334	18,131,334	CAPITAL PROJECTS FUND	22,821,711	0	0
945	1,985,124	15,778,241	15,778,241	CAPITAL IMPROVEMENT FUND - STATE & LOCAL	23,108	0	0
1,711,247	1,891,401	1,886,342	1,886,342	DEBT SERVICE FUND - OTHER	0	0	0
3,278,900	3,403,950	3,916,820	3,916,820	DEBT SERVICE FUND	5,939,128	0	0
912,244	3,216,894	5,890,740	5,890,740	COLLEGE SERVICES FUND	4,455,140	0	0
1,184,651	1,257,704	1,497,899	1,497,899	COMMUNITY AND WORKFORCE DEVELOPMENT FUND	1,260,434	0	0
6,045,476	6,367,947	10,810,815	10,810,815	CONTRACT AND GRANT FUND	10,812,725	0	0
1,021,555	1,348,263	2,630,066	2,630,066	ENTREPRENEURIAL FUND	1,356,516	0	0
604,334	597,983	948,481	948,481	HIGHER EDUCATION CENTER FUND	0	0	0
456,889	399,873	757,624	757,624	INTRA-COLLEGE FUND	1,487,360	0	0
1,685,502	1,772,511	7,802,303	7,802,303	PERS FUND	5,778,651	0	0
1,361,237	1,665,152	2,276,827	2,276,827	RENEWAL AND REPLACEMENT FUND	4,243,298	0	0
750,000	600,000	3,811,052	3,811,052	RESERVE FUND	14,424,277	0	0
19,179,654	19,570,217	29,597,006	29,597,006	STUDENT FINANCIAL AID FUND	26,000,000	0	0
64,169	75,000	294,056	294,056	UNEMPLOYMENT FUND	204,741	0	0
2,167,823	1,887,118	1,992,813	1,992,813	AUXILIARY SERVICES FUND - BOOKSTORE	500,000	0	0
526,328	958,391	1,247,449	1,247,449	AUXILIARY SERVICES FUND	1,555,146	0	0
<u>\$ 78,567,217</u>	<u>\$ 91,638,548</u>	<u>\$ 155,163,452</u>	<u>\$ 155,163,452</u>	TOTAL REQUIREMENTS	<u>\$ 153,249,717</u>	<u>\$ -</u>	<u>\$ -</u>
49,648,680	44,034,757	0	0	ENDING FUND BALANCE	0	0	0
<u>\$ 128,215,897</u>	<u>\$ 135,673,305</u>	<u>\$ 155,163,452</u>	<u>\$ 155,163,452</u>	TOTAL REQUIREMENTS (INCLUDING ENDING FUND BALANCE)	<u>\$ 153,249,717</u>	<u>\$ -</u>	<u>\$ -</u>

ROGUE COMMUNITY COLLEGE  
 ALL FUNDS  
 2020/21 PROPOSED BUDGET



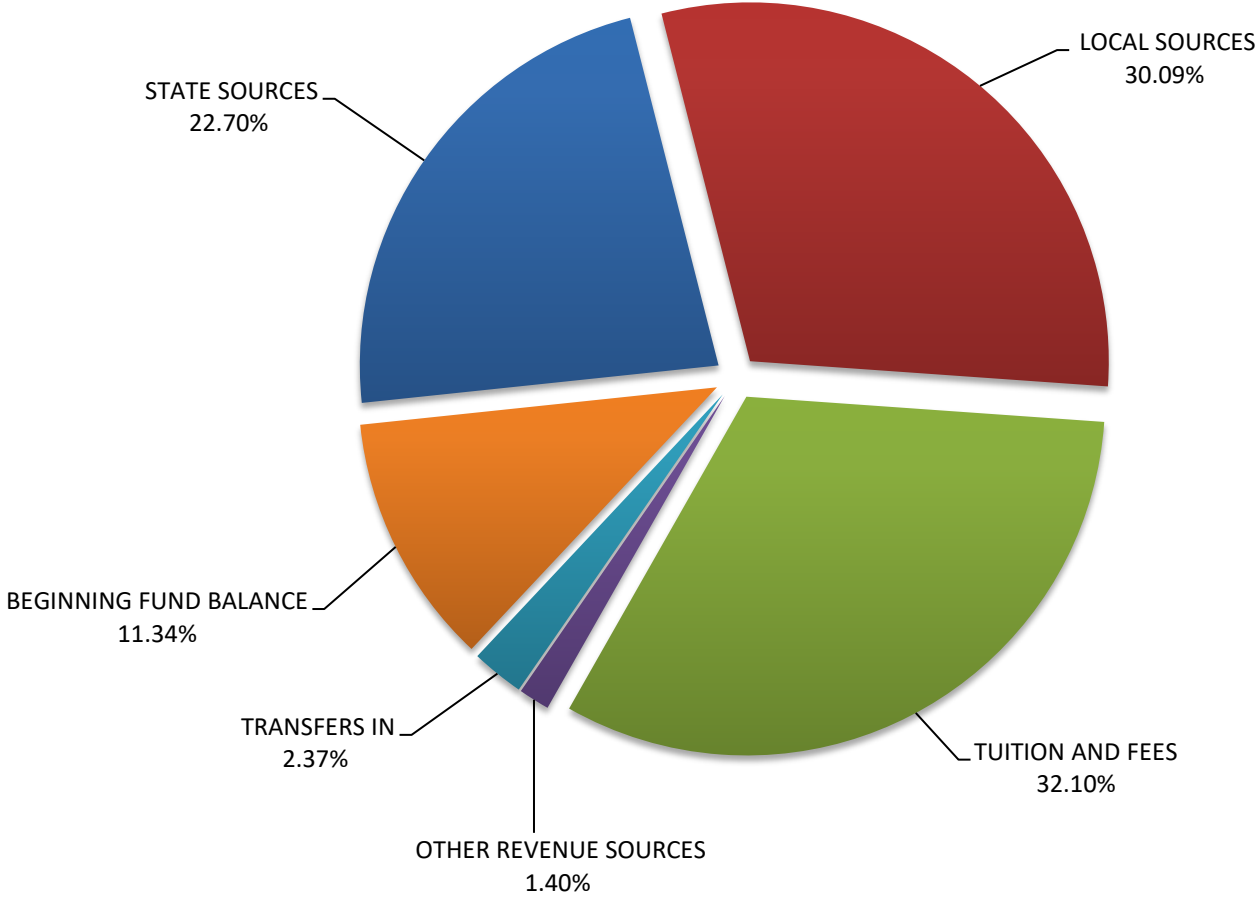
## GENERAL FUND

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, fees, property taxes, and state community college support.

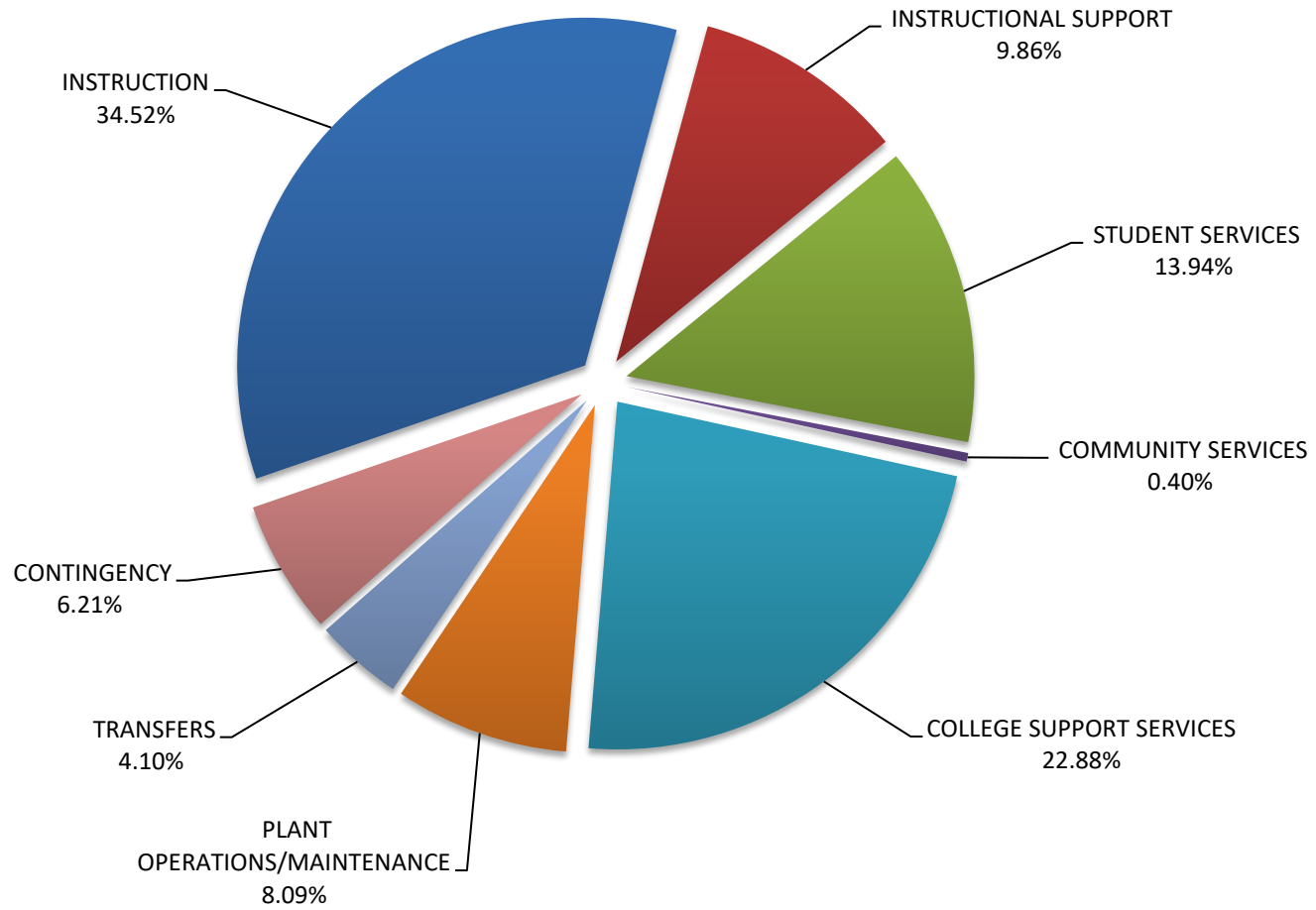
**ROGUE COMMUNITY COLLEGE  
GENERAL FUND  
SUMMARY OF RESOURCES AND REQUIREMENTS  
2020/21 PROPOSED BUDGET**

17/18 ACTUAL	18/19 ACTUAL	19/20 ADOPTED	19/20 CURRENT		PHASE 1 TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 9,622,996	\$ 9,261,236	\$ 9,563,217	\$ 9,818,343	STATE SOURCES	\$ 11,334,934	\$ 0	\$ 0
13,478,147	14,053,439	14,453,862	14,453,862	LOCAL SOURCES	15,028,184	0	0
12,217,734	12,527,087	12,925,917	12,925,917	TUITION AND FEES	16,034,452	0	0
500,942	801,512	566,853	566,853	OTHER REVENUE SOURCES	698,500	0	0
750,000	3,220,506	358,605	103,479	TRANSFERS IN	1,181,166	0	0
3,411,897	4,667,293	5,046,308	5,046,308	BEGINNING FUND BALANCE	5,664,628	0	0
<b>\$ 39,981,717</b>	<b>\$ 44,531,075</b>	<b>\$ 42,914,762</b>	<b>\$ 42,914,762</b>	<b>TOTAL RESOURCES</b>	<b>\$ 49,941,864</b>	<b>\$ 0</b>	<b>\$ 0</b>
\$ 15,062,383	\$ 15,387,734	\$ 15,692,026	\$ 15,960,326	INSTRUCTION	\$ 17,243,053	\$ 0	\$ 0
3,625,532	3,986,490	4,012,118	4,145,067	INSTRUCTIONAL SUPPORT	4,922,571	0	0
5,021,828	5,365,515	6,441,917	6,613,029	STUDENT SERVICES	6,963,553	0	0
137,947	148,739	191,687	191,687	COMMUNITY SERVICES	199,264	0	0
6,798,924	10,082,464	8,874,944	9,054,223	COLLEGE SUPPORT SERVICES	11,425,531	0	0
2,590,362	2,768,520	3,245,201	3,245,201	PLANT OPERATIONS AND MAINTENANCE	4,040,362	0	0
2,077,444	1,811,237	1,886,754	1,886,754	TRANSFERS OUT	2,046,649	0	0
0	0	2,570,115	1,818,475	CONTINGENCY	3,100,881	0	0
<b>\$ 35,314,424</b>	<b>\$ 39,550,702</b>	<b>\$ 42,914,762</b>	<b>\$ 42,914,762</b>	<b>TOTAL REQUIREMENTS</b>	<b>\$ 49,941,864</b>	<b>\$ 0</b>	<b>\$ 0</b>

ROGUE COMMUNITY COLLEGE  
GENERAL FUND REVENUE  
2020/21 PROPOSED BUDGET



ROGUE COMMUNITY COLLEGE  
GENERAL FUND EXPENDITURES BY FUNCTION  
2020/21 PROPOSED BUDGET



**ROGUE COMMUNITY COLLEGE  
GENERAL FUND  
REQUIREMENTS BY EXPENDITURE CATEGORY  
2020/21 PROPOSED BUDGET**

<b>INSTRUCTION</b>	<b>PHASE 1 TOTAL</b>	<b>PERSONNEL SERVICES</b>	<b>MATERIALS &amp; SERVICES</b>	<b>CAPITAL OUTLAY</b>	<b>TRANSFERS OUT</b>	<b>CONTINGENCY</b>
ACADEMIC SUCCESS	\$ 173,180	\$ 162,477	\$ 10,703	\$ 0	\$ 0	0
ADJUNCT FACULTY-INSTRUCTIONAL SERVICES	5,649,616	5,649,616	0	0	0	0
ADULT BASIC SKILLS	854,526	821,671	32,855	0	0	0
AHP BASIC HEALTHCARE	750	0	750	0	0	0
AHP COMMUNITY HEALTH WORKER	2,500	0	2,500	0	0	0
AHP MEDICAL ADMIN ASSISTANT	200	0	200	0	0	0
AHP MEDICAL ASSISTANT/PHLEBOTOMY	132,321	107,621	24,700	0	0	0
AHP PHARMACY TECHNICIAN	1,700	0	1,700	0	0	0
AUTOMOTIVE TECHNOLOGY	402,121	350,440	51,681	0	0	0
BUSINESS AND OFFICE TECHNOLOGY	517,301	512,866	4,435	0	0	0
COMPUTER SCIENCE	528,172	517,172	11,000	0	0	0
COOPERATIVE WORK EXPERIENCE	3,097	0	3,097	0	0	0
CRIMINAL JUSTICE	128,483	122,496	5,987	0	0	0
DENTAL ASSISTING	162,842	120,142	42,700	0	0	0
DIESEL TECHNOLOGY	300,575	261,199	39,376	0	0	0
EARLY CHILDHOOD EDUCATION	253,132	248,683	4,449	0	0	0
ELECTRONICS	359,372	350,861	7,837	674	0	0
EMS	443,271	388,023	55,248	0	0	0
FIRE SCIENCE	34,489	0	34,489	0	0	0
FOREIGN LANGUAGE	1,283	0	1,283	0	0	0
HPER	190,994	140,556	50,438	0	0	0
HUMANITIES	1,043,502	1,034,339	9,163	0	0	0
INSTRUCTIONAL SERVICES ADMINISTRATION	366,596	366,596	0	0	0	0
MANUFACTURING ENGINEERING TECHNOLOGY	257,362	232,814	23,540	1,008	0	0
MASSAGE	145,238	142,548	2,690	0	0	0
MATH	1,068,296	1,059,931	8,365	0	0	0
MECHATRONICS	138,423	105,889	32,534	0	0	0
MUSIC	3,005	0	3,005	0	0	0
MUSIC ENSEMBLES	5,101	3,939	1,162	0	0	0
NURSING	759,069	728,973	30,096	0	0	0
PRACTICAL NURSING	257,875	239,975	17,900	0	0	0



**ROGUE COMMUNITY COLLEGE**  
**GENERAL FUND**  
**REQUIREMENTS BY EXPENDITURE CATEGORY**  
**2020/21 PROPOSED BUDGET**

	<b>PHASE 1 TOTAL</b>	<b>PERSONNEL SERVICES</b>	<b>MATERIALS &amp; SERVICES</b>	<b>CAPITAL OUTLAY</b>	<b>TRANSFERS OUT</b>	<b>CONTINGENCY</b>
<b>INSTRUCTION</b>						
ROLEA	\$ 946	\$ 0	\$ 946	\$ 0	\$ 0	\$ 0
SCIENCE	1,146,708	1,072,465	74,243	0	0	0
SMALL BUSINESS DEVELOPMENT CENTER	146,488	131,481	13,505	1,502	0	0
SOCIAL SCIENCE	677,448	672,021	5,427	0	0	0
STUDENT EMPLOYMENT SERVICES	532,110	532,110	0	0	0	0
TRC LEARNING & RESOURCE CENTER	58,236	58,236	0	0	0	0
VISUAL ARTS & DESIGN	153,898	144,930	8,968	0	0	0
WELDING	342,827	280,963	60,134	1,730	0	0
<b>TOTAL INSTRUCTION</b>	<b>\$ 17,243,053</b>	<b>\$ 16,561,033</b>	<b>\$ 677,106</b>	<b>\$ 4,914</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>INSTRUCTIONAL SUPPORT</b>						
ADJUNCT FACULTY-COLLEGE SERVICES	\$ 250,185	\$ 250,185	\$ 0	\$ 0	\$ 0	\$ 0
ADJUNCT FACULTY-INSTRUCTIONAL SERVICES	122,789	122,789	0	0	0	0
ALLIED HEALTH OCCUPATIONS	266,141	197,641	68,500	0	0	0
COMPUTER LAB TUTORS	90	0	90	0	0	0
CURRICULUM & SCHEDULING	163,621	155,450	8,171	0	0	0
DISTANCE LEARNING	359,061	314,917	44,144	0	0	0
EDUCATIONAL PARTNERSHIPS	298,119	281,533	16,586	0	0	0
FACULTY SENATE	1,911	0	1,911	0	0	0
IN-SERVICE	10,000	0	10,000	0	0	0
INSTRUCTIONAL DEVELOPMENT	1,665	0	1,665	0	0	0
INSTRUCTIONAL MEDIA	546,409	476,541	64,829	5,039	0	0
INSTRUCTIONAL SERVICES ADMINISTRATION	1,906,779	1,844,036	62,743	0	0	0
LIBRARY	847,237	714,995	108,682	23,560	0	0
OUTCOMES AND ASSESSMENT	113,345	105,795	6,565	985	0	0
PROGRAM DEVELOPMENT	3,183	0	3,183	0	0	0
RCC HEC	32,036	32,036	0	0	0	0
<b>TOTAL INSTRUCTIONAL SUPPORT</b>	<b>\$ 4,922,571</b>	<b>\$ 4,495,918</b>	<b>\$ 397,069</b>	<b>\$ 29,584</b>	<b>\$ 0</b>	<b>\$ 0</b>

**ROGUE COMMUNITY COLLEGE**  
**GENERAL FUND**  
**REQUIREMENTS BY EXPENDITURE CATEGORY**  
**2020/21 PROPOSED BUDGET**

	<b>PHASE 1 TOTAL</b>	<b>PERSONNEL SERVICES</b>	<b>MATERIALS &amp; SERVICES</b>	<b>CAPITAL OUTLAY</b>	<b>TRANSFERS OUT</b>	<b>CONTINGENCY</b>
<b>STUDENT SERVICES</b>						
ADJUNCT FACULTY-STUDENT SERVICES	\$ 410,470	\$ 410,470	\$ 0	\$ 0	\$ 0	0
ATHLETICS	71,889	71,713	176	0	0	0
CAREER AND STUDENT EMPLOYMENT SERVICES	203,902	181,502	22,400	0	0	0
COMMENCEMENT	30,156	0	30,156	0	0	0
COUNSELING	1,333,561	1,314,394	19,167	0	0	0
DISABILITY SERVICES	485,143	398,248	86,895	0	0	0
DISTRICT	250,470	0	250,470	0	0	0
ENROLLMENT SERVICES	1,243,384	1,209,246	34,138	0	0	0
FINANCIAL AID	806,915	791,953	14,962	0	0	0
HUMAN DEVELOPMENT	3,022	0	3,022	0	0	0
ID CARD MACHINES	8,002	0	8,002	0	0	0
LATINO PROGRAMS	46,056	36,378	9,678	0	0	0
OFFICE OF DIVERSITY	21,080	0	21,080	0	0	0
RECRUITMENT	256,176	222,136	34,040	0	0	0
STUDENT LIFE	160,922	142,050	18,872	0	0	0
STUDENT SERVICES ADMINISTRATION	878,148	808,430	69,718	0	0	0
STUDENT SUPPORT	15,220	0	15,220	0	0	0
TRIO - ED OPP CTR	96,613	94,279	2,334	0	0	0
TRIO - STUDENT SUPP SVC	89,160	76,125	13,035	0	0	0
TRIO - STUDENT SUPP SVC RVC	83,337	74,788	8,549	0	0	0
TRIO - TALENT SEARCH	110,523	108,190	2,333	0	0	0
VETERANS SERVICES	359,404	342,405	16,999	0	0	0
<b>TOTAL STUDENT SERVICES</b>	<b>\$ 6,963,553</b>	<b>\$ 6,282,307</b>	<b>\$ 681,246</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>0</b>
<b>COMMUNITY SERVICES</b>						
TESTING CENTER	\$ 195,574	\$ 189,344	\$ 6,230	\$ 0	\$ 0	0
VISUAL ARTS & DESIGN	3,690	0	3,690	0	0	0
<b>TOTAL COMMUNITY SERVICES</b>	<b>\$ 199,264</b>	<b>\$ 189,344</b>	<b>\$ 9,920</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>0</b>

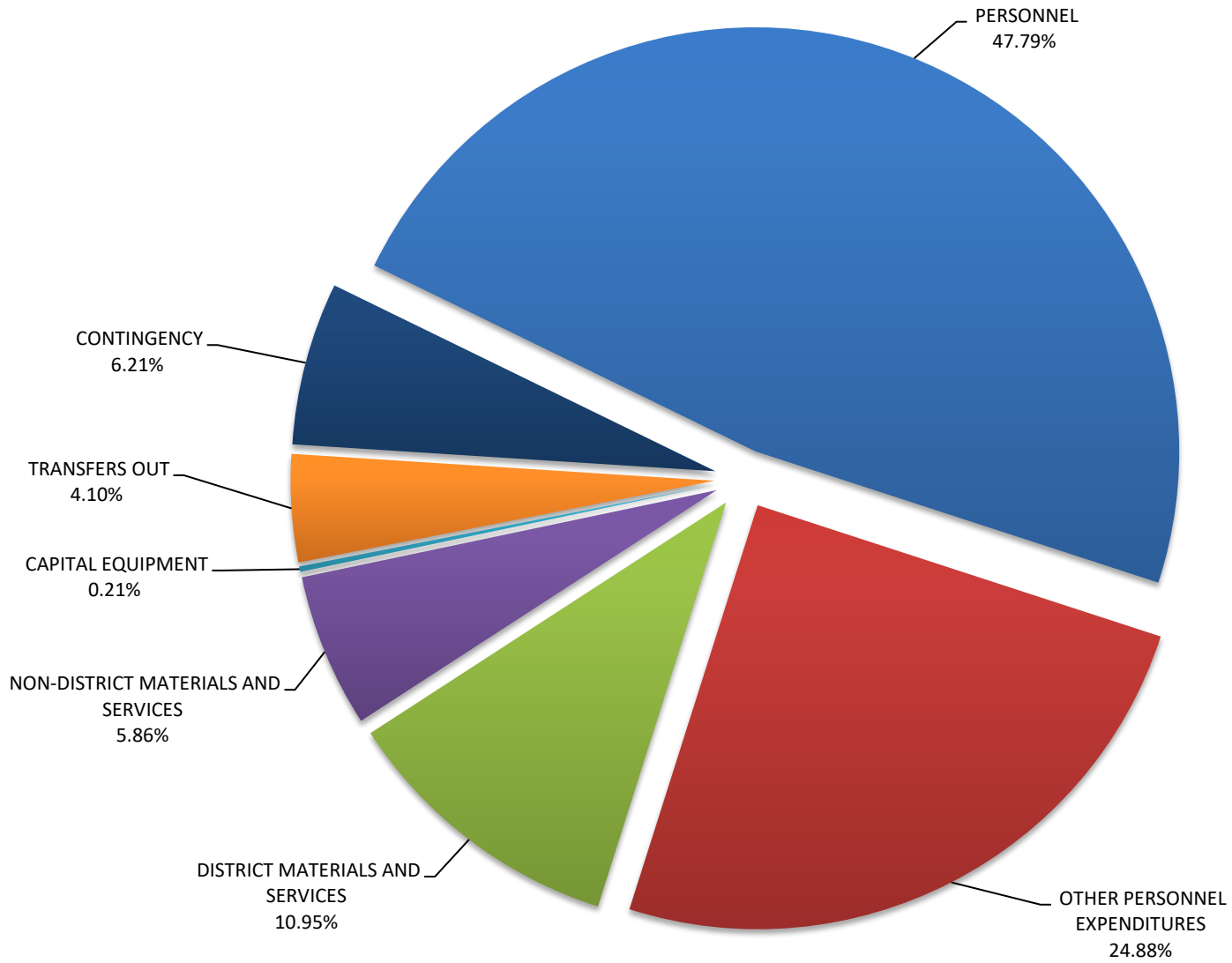
**ROGUE COMMUNITY COLLEGE**  
**GENERAL FUND**  
**REQUIREMENTS BY EXPENDITURE CATEGORY**  
**2020/21 PROPOSED BUDGET**

	<b>PHASE 1 TOTAL</b>	<b>PERSONNEL SERVICES</b>	<b>MATERIALS &amp; SERVICES</b>	<b>CAPITAL OUTLAY</b>	<b>TRANSFERS OUT</b>	<b>CONTINGENCY</b>
<b>COLLEGE SUPPORT SERVICES</b>						
ACCREDITATION	\$ 55,622	\$ 13,122	\$ 42,500	\$ 0	\$ 0	0
BOARD OF EDUCATION	265,844	244,852	20,992	0	0	0
BUDGET AND FINANCIAL SERVICES	984,888	949,575	35,313	0	0	0
COLLEGE SERVICES ADMINISTRATION	266,463	244,614	21,849	0	0	0
COMMUNICATIONS	124,884	105,115	19,769	0	0	0
CONTRACTS & PROCUREMENT	328,450	320,768	7,682	0	0	0
DISTRICT	4,183,366	448,008	3,735,358	0	0	0
EQUITY, DIVERSITY & INCLUSION	103,859	98,309	5,550	0	0	0
ERGONOMIC CORRECTIONS	15,000	0	15,000	0	0	0
FOUNDATION	227,389	227,389	0	0	0	0
HUMAN RESOURCES	465,581	433,429	32,152	0	0	0
I/T-ELECTRONIC SECURITY SYSTEMS	119,815	81,835	27,699	10,281	0	0
I/T-NETWORK SERVICES	672,746	584,881	54,338	33,527	0	0
I/T-PROGRAMMING SERVICES	461,304	447,030	14,274	0	0	0
I/T-USER SERVICES	389,481	373,101	16,380	0	0	0
INSTITUTIONAL RESEARCH	296,619	290,866	5,753	0	0	0
MAILROOM	239,424	222,779	16,645	0	0	0
MARKETING	771,249	561,781	209,468	0	0	0
PAYROLL	245,025	235,761	9,264	0	0	0
PRESIDENT'S OFFICE	607,280	491,390	115,890	0	0	0
RCC HEC	211,705	12,967	198,738	0	0	0
RISK MANAGEMENT	282,901	269,667	13,234	0	0	0
SECURITY	85,044	76,975	8,069	0	0	0
TITLE IX	21,592	0	21,592	0	0	0
<b>TOTAL COLLEGE SUPPORT SERVICES</b>	<b>\$ 11,425,531</b>	<b>\$ 6,734,214</b>	<b>\$ 4,647,509</b>	<b>\$ 43,808</b>	<b>\$ 0</b>	<b>0</b>
<b>PLANT OPERATIONS AND MAINTENANCE</b>						
CAPITAL PROJECTS ADMINISTRATION	\$ 14,312	\$ 13,038	\$ 1,274	\$ 0	\$ 0	0
DISTRICT	1,387,277	0	1,387,277	0	0	0
FACILITIES & OPERATIONS	2,355,055	1,987,138	343,333	24,584	0	0

**ROGUE COMMUNITY COLLEGE**  
**GENERAL FUND**  
**REQUIREMENTS BY EXPENDITURE CATEGORY**  
**2020/21 PROPOSED BUDGET**

	<b>PHASE 1 TOTAL</b>	<b>PERSONNEL SERVICES</b>	<b>MATERIALS &amp; SERVICES</b>	<b>CAPITAL OUTLAY</b>	<b>TRANSFERS OUT</b>	<b>CONTINGENCY</b>
<b>PLANT OPERATIONS AND MAINTENANCE</b>						
RCC HEC	\$ 282,615	\$ 29,463	\$ 253,152	\$ 0	\$ 0	\$ 0
SAFETY COMMITTEE	1,103	0	1,103	0	0	0
<b>TOTAL PLANT OPERATIONS AND MAINTENANCE</b>	<b>\$ 4,040,362</b>	<b>\$ 2,029,639</b>	<b>\$ 1,986,139</b>	<b>\$ 24,584</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>TRANSFERS OUT</b>						
TRANSFERS OUT - ENTREPRENEURIAL FUND	\$ 243,267	\$ 0	\$ 0	\$ 0	243,267	\$ 0
TRANSFERS OUT - INTRA-COLLEGE FUND	612,556	0	0	0	612,556	0
TRANSFERS OUT - OTHER AUX SERVICES FUND	6,000	0	0	0	6,000	0
TRANSFERS OUT - SELF-SUPPORT FUND	149,001	0	0	0	149,001	0
TRANSFERS OUT - STABILITY RESERVE FUND	500,000	0	0	0	500,000	0
TRANSFERS OUT - TECHNOLOGY FUND	535,825	0	0	0	535,825	0
<b>TOTAL TRANSFERS OUT</b>	<b>\$ 2,046,649</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>2,046,649</b>	<b>\$ 0</b>
<b>CONTINGENCY</b>						
CONTINGENCY	\$ 3,100,881	\$ 0	\$ 0	\$ 0	\$ 0	3,100,881
<b>TOTAL CONTINGENCY</b>	<b>\$ 3,100,881</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>3,100,881</b>
<b>TOTAL GENERAL FUND</b>	<b>\$ 49,941,864</b>	<b>\$ 36,292,455</b>	<b>\$ 8,398,989</b>	<b>\$ 102,890</b>	<b>\$ 2,046,649</b>	<b>\$ 3,100,881</b>

ROGUE COMMUNITY COLLEGE  
GENERAL FUND EXPENDITURES BY CATEGORY  
2020/21 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 in from other funds, bond levy proceeds and investment earnings.

**CAPITAL PROJECTS FUND**  
**(Externally Restricted)**

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

Fund was formerly named Capital Improvement Fund – COPS & Bonds.

**ROGUE COMMUNITY COLLEGE**  
**CAPITAL PROJECTS FUND**  
**SUMMARY OF RESOURCES AND REQUIREMENTS**  
**2020/21 PROPOSED BUDGET**

17/18 ACTUAL	18/19 ACTUAL	19/20 ADOPTED	19/20 CURRENT		PHASE 1 TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 0	\$ 0	\$ 0	\$ 0	STATE SOURCES	\$ 8,817,223	\$ 0	\$ 0
0	0	0	0	LOCAL SOURCES	843,658	0	0
396,674	512,071	300,000	300,000	OTHER REVENUE SOURCES	300,000	0	0
0	0	0	0	TRANSFERS IN	23,108	0	0
22,897,421	21,695,995	17,831,334	17,831,334	BEGINNING FUND BALANCE	12,837,722	0	0
<u>\$ 23,294,095</u>	<u>\$ 22,208,067</u>	<u>\$ 18,131,334</u>	<u>\$ 18,131,334</u>	TOTAL RESOURCES	<u>\$ 22,821,711</u>	<u>\$ 0</u>	<u>\$ 0</u>
\$ 1,598,099	\$ 3,637,326	\$ 14,131,334	\$ 14,131,334	FACILITIES ACQUISITION & CONSTRUCTION	\$ 22,821,711	\$ 0	\$ 0
0	0	4,000,000	4,000,000	RESERVED FOR FUTURE EXPENDITURES	0	0	0
<u>\$ 1,598,099</u>	<u>\$ 3,637,326</u>	<u>\$ 18,131,334</u>	<u>\$ 18,131,334</u>	TOTAL REQUIREMENTS	<u>\$ 22,821,711</u>	<u>\$ 0</u>	<u>\$ 0</u>



## CAPITAL IMPROVEMENT FUND - MAINTENANCE

The Capital Improvement Fund - Maintenance activity for maintaining College facilities and equipment will be incorporated into the Intra-College Fund and the Renewal and Replacement Fund. The Capital Improvement Fund - Maintenance will be retired in FY 2021/22, after the transfer of all activity is complete.

**ROGUE COMMUNITY COLLEGE**  
**CAPITAL IMPROVEMENT FUND - MAINTENANCE**  
**SUMMARY OF RESOURCES AND REQUIREMENTS**  
**2020/21 PROPOSED BUDGET**

17/18 ACTUAL	18/19 ACTUAL	19/20 ADOPTED	19/20 CURRENT		PHASE 1 TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 66,085	\$ 72,832	\$ 60,000	\$ 60,000	OTHER REVENUE SOURCES	\$ 0	\$ 0	\$ 0
660,778	576,969	894,631	894,631	TRANSFERS IN	0	0	0
2,775,816	2,798,942	2,024,191	2,024,191	BEGINNING FUND BALANCE	2,445,618	0	0
<u>\$ 3,502,681</u>	<u>\$ 3,448,745</u>	<u>\$ 2,978,822</u>	<u>\$ 2,978,822</u>	TOTAL RESOURCES	<u>\$ 2,445,618</u>	<u>\$ 0</u>	<u>\$ 0</u>
\$ 564,918	\$ 868,585	\$ 2,348,508	\$ 2,348,508	PLANT OPERATIONS AND MAINTENANCE	\$ 0	\$ 0	\$ 0
138,820	384,405	230,314	230,314	FACILITIES ACQUISITION & CONSTRUCTION	0	0	0
0	200,000	200,000	200,000	TRANSFERS OUT	2,445,618	0	0
0	0	200,000	200,000	CONTINGENCY	0	0	0
<u>\$ 703,738</u>	<u>\$ 1,452,990</u>	<u>\$ 2,978,822</u>	<u>\$ 2,978,822</u>	TOTAL REQUIREMENTS	<u>\$ 2,445,618</u>	<u>\$ 0</u>	<u>\$ 0</u>

CAPITAL IMPROVEMENT FUND - STATE & LOCAL  
(Externally Restricted)

The Capital Improvement Fund – State & Local Funds activity for the purchase or remodel of buildings and land will be incorporated into the Capital Projects Fund. The Capital Improvement Fund – State & Local Funds will be retired in FY 2021/22, after the transfer of all activity is complete.

**ROGUE COMMUNITY COLLEGE**  
**CAPITAL IMPROVEMENT FUND - STATE & LOCAL**  
**SUMMARY OF RESOURCES AND REQUIREMENTS**  
**2020/21 PROPOSED BUDGET**

17/18 ACTUAL	18/19 ACTUAL	19/20 ADOPTED	19/20 CURRENT		PHASE 1 TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 0	\$ 1,683,774	\$ 14,000,000	\$ 14,000,000	STATE SOURCES	\$ 0	\$ 0	\$ 0
0	89,264	1,762,500	1,762,500	LOCAL SOURCES	0	0	0
0	15,740	0	0	OTHER REVENUE SOURCES	0	0	0
213,030	212,085	15,741	15,741	BEGINNING FUND BALANCE	23,108	0	0
<u>\$ 213,030</u>	<u>\$ 2,000,864</u>	<u>\$ 15,778,241</u>	<u>\$ 15,778,241</u>	TOTAL RESOURCES	<u>\$ 23,108</u>	<u>\$ 0</u>	<u>\$ 0</u>
\$ 944	\$ 1,985,124	\$ 15,778,241	\$ 15,778,241	FACILITIES ACQUISITION & CONSTRUCTION	\$ 0	\$ 0	\$ 0
0	0	0	0	TRANSFERS OUT	23,108	0	0
<u>\$ 944</u>	<u>\$ 1,985,124</u>	<u>\$ 15,778,241</u>	<u>\$ 15,778,241</u>	TOTAL REQUIREMENTS	<u>\$ 23,108</u>	<u>\$ 0</u>	<u>\$ 0</u>

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DEBT SERVICE FUND TYPE  
(Externally Restricted)

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

DEBT SERVICE FUND  
(Externally Restricted)

The Debt Service Fund accounts for the accumulation of resources for and payment of principal and interest on the College's long-term debt obligations including the General Obligation Bonds and Limited Tax Pension Obligation Series 2005. The principal revenue is property taxes approved for bond levies and the PERS Bond expense charged to other funds.

Fund was formerly named Debt Service Fund – General Obligation Bonds.

**ROGUE COMMUNITY COLLEGE  
DEBT SERVICE FUND  
SUMMARY OF RESOURCES AND REQUIREMENTS  
2020/21 PROPOSED BUDGET**

17/18 ACTUAL	18/19 ACTUAL	19/20 ADOPTED	19/20 CURRENT		PROPOSED TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 3,368,703	\$ 3,215,967	\$ 3,546,778	\$ 3,546,778	LOCAL SOURCES	\$ 3,630,342	\$ -	\$ -
30,374	46,646	19,455	19,455	OTHER REVENUE SOURCES	1,924,004	-	-
-	-	-	-	TRANSFERS IN	-	-	-
410,635	530,813	350,587	350,587	BEGINNING FUND BALANCE	384,782	-	-
<b>\$ 3,809,713</b>	<b>\$ 3,793,425</b>	<b>\$ 3,916,820</b>	<b>\$ 3,916,820</b>	<b>TOTAL RESOURCES</b>	<b>\$ 5,939,128</b>	<b>\$ -</b>	<b>\$ -</b>

BOND PRINCIPAL PAYMENTS

				BOND ISSUE	PAYMENT DATE			
\$ -	\$ -	\$ -	\$ -	LIMITED TAX PENSION BOND 2005	6/30/2021	\$ 1,260,000	\$ -	\$ -
85,000	760,000	1,130,000	1,130,000	GENERAL OBLIGATION SERIES 2012	6/15/2021	1,205,000	-	-
1,945,000	1,450,000	1,270,000	1,270,000	GENERAL OBLIGATION SERIES 2016	6/15/2021	1,375,000	-	-
<b>\$ 2,030,000</b>	<b>\$ 2,210,000</b>	<b>\$ 2,400,000</b>	<b>\$ 2,400,000</b>	<b>TOTAL PRINCIPAL</b>		<b>\$ 3,840,000</b>	<b>\$ -</b>	<b>\$ -</b>

BOND INTEREST PAYMENTS

				BOND ISSUE	PAYMENT DATE			
\$ -	\$ -	\$ -	\$ -	LIMITED TAX PENSION BOND 2005	12/30/2020	\$ 319,329	\$ -	\$ -
-	-	-	-	LIMITED TAX PENSION BOND 2005	6/30/2021	319,329	-	-
139,225	137,950	126,550	126,550	GENERAL OBLIGATION SERIES 2012	12/15/2020	109,600	-	-
139,225	137,950	126,550	126,550	GENERAL OBLIGATION SERIES 2012	6/15/2021	109,600	-	-
485,225	459,025	437,275	437,275	GENERAL OBLIGATION SERIES 2016	12/15/2020	418,225	-	-
485,225	459,025	437,275	437,275	GENERAL OBLIGATION SERIES 2016	6/15/2021	418,225	-	-
<b>\$ 1,248,900</b>	<b>\$ 1,193,950</b>	<b>\$ 1,127,650</b>	<b>\$ 1,127,650</b>	<b>TOTAL INTEREST</b>		<b>\$ 1,694,308</b>	<b>\$ -</b>	<b>\$ -</b>

UNAPPROPRIATED BALANCE FOR FOLLOWING YEAR

				BOND ISSUE	PAYMENT DATE			
\$ -	\$ -	\$ 151,883	\$ 151,883	GENERAL OBLIGATION SERIES 2012	12/15/2021	\$ 160,367	\$ -	\$ -
-	-	237,287	237,287	GENERAL OBLIGATION SERIES 2016	12/15/2021	244,453	-	-
<b>\$ -</b>	<b>\$ -</b>	<b>\$ 389,170</b>	<b>\$ 389,170</b>	<b>TOTAL UNAPPROPRIATED ENDING FUND BALANCE</b>		<b>\$ 404,820</b>	<b>\$ -</b>	<b>\$ -</b>
<b>\$ 3,278,900</b>	<b>\$ 3,403,950</b>	<b>\$ 3,916,820</b>	<b>\$ 3,916,820</b>	<b>TOTAL REQUIREMENTS</b>		<b>\$ 5,939,128</b>	<b>\$ -</b>	<b>\$ -</b>



DEBT SERVICE FUND - OTHER  
(Externally Restricted)

The Debt Service Fund - Other activity will be incorporated into the Debt Service Fund. The Debt Service Fund - Other will be retired in FY 2020/21.

**ROGUE COMMUNITY COLLEGE**  
**DEBT SERVICE FUND - OTHER**  
**SUMMARY OF RESOURCES AND REQUIREMENTS**  
**2020/21 PROPOSED BUDGET**

17/18 ACTUAL	18/19 ACTUAL	19/20 ADOPTED	19/20 CURRENT		PHASE 1 TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 17	\$ 18	\$ 0	\$ 0	OTHER REVENUE SOURCES	\$ 0	\$ 0	\$ 0
1,711,231	1,857,139	1,852,102	1,852,102	TRANSFERS IN	0	0	0
34,244	34,246	34,240	34,240	BEGINNING FUND BALANCE	0	0	0
<u>\$ 1,745,493</u>	<u>\$ 1,891,404</u>	<u>\$ 1,886,342</u>	<u>\$ 1,886,342</u>	TOTAL RESOURCES	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
\$ 1,711,247	\$ 1,891,401	\$ 1,852,102	\$ 1,852,102	COLLEGE SUPPORT SERVICES	\$ 0	\$ 0	\$ 0
0	0	34,240	34,240	CONTINGENCY	0	0	0
<u>\$ 1,711,247</u>	<u>\$ 1,891,401</u>	<u>\$ 1,886,342</u>	<u>\$ 1,886,342</u>	TOTAL REQUIREMENTS	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

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## SPECIAL REVENUE FUND TYPE

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

## COLLEGE SERVICES FUND

The College Services Fund activity for non-technology fees charged to students will be incorporated into the General Fund. The College Services Fund will be retired in FY 2021/22, after the transfer of all activity is complete.

**ROGUE COMMUNITY COLLEGE**  
**COLLEGE SERVICES FUND**  
**SUMMARY OF RESOURCES AND REQUIREMENTS**  
**2020/21 PROPOSED BUDGET**

17/18 ACTUAL	18/19 ACTUAL	19/20 ADOPTED	19/20 CURRENT		PHASE 1 TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 1,310,048	\$ 1,752,292	\$ 1,668,822	\$ 1,668,822	TUITION AND FEES	\$ 0	\$ 0	\$ 0
260,000	0	0	0	TRANSFERS IN	0	0	0
5,072,711	5,730,515	4,221,918	4,221,918	BEGINNING FUND BALANCE	4,455,140	0	0
<b>\$ 6,642,759</b>	<b>\$ 7,482,807</b>	<b>\$ 5,890,740</b>	<b>\$ 5,890,740</b>	<b>TOTAL RESOURCES</b>	<b>\$ 4,455,140</b>	<b>\$ 0</b>	<b>\$ 0</b>
\$ 64,359	\$ 64,315	\$ 175,707	\$ 175,707	COLLEGE SUPPORT SERVICES	\$ 0	\$ 0	\$ 0
142,554	149,612	189,751	189,751	PLANT OPERATIONS AND MAINTENANCE	0	0	0
705,329	3,002,965	1,194,876	1,218,108	TRANSFERS OUT	4,455,140	0	0
0	0	100,000	76,768	CONTINGENCY	0	0	0
0	0	4,230,406	4,230,406	RESERVED FOR FUTURE EXPENDITURES	0	0	0
<b>\$ 912,243</b>	<b>\$ 3,216,893</b>	<b>\$ 5,890,740</b>	<b>\$ 5,890,740</b>	<b>TOTAL REQUIREMENTS</b>	<b>\$ 4,455,140</b>	<b>\$ 0</b>	<b>\$ 0</b>

## COMMUNITY AND WORKFORCE DEVELOPMENT FUND

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

Fund was formerly named Self-Support Fund.

**ROGUE COMMUNITY COLLEGE**  
**COMMUNITY AND WORKFORCE DEVELOPMENT FUND**  
**SUMMARY OF RESOURCES AND REQUIREMENTS**  
**2020/21 PROPOSED BUDGET**

17/18 ACTUAL	18/19 ACTUAL	19/20 ADOPTED	19/20 CURRENT		PHASE 1 TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 126,404	\$ 120,885	\$ 133,560	\$ 133,560	STATE SOURCES	\$ 102,690	\$ 0	\$ 0
749,471	752,934	882,816	882,816	TUITION AND FEES	751,073	0	0
842	27,845	100,000	100,000	OTHER REVENUE SOURCES	200,000	0	0
364,378	369,140	232,466	232,466	TRANSFERS IN	149,001	0	0
108,023	164,469	149,057	149,057	BEGINNING FUND BALANCE	57,670	0	0
<u>\$ 1,349,120</u>	<u>\$ 1,435,273</u>	<u>\$ 1,497,899</u>	<u>\$ 1,497,899</u>	TOTAL RESOURCES	<u>\$ 1,260,434</u>	<u>\$ 0</u>	<u>\$ 0</u>
\$ 570,477	\$ 627,067	\$ 615,331	\$ 621,022	INSTRUCTION	\$ 740,394	\$ 0	\$ 0
578,445	595,635	665,239	659,548	INSTRUCTIONAL SUPPORT	485,040	0	0
35,728	35,000	35,000	35,000	TRANSFERS OUT	35,000	0	0
0	0	182,329	182,329	CONTINGENCY	0	0	0
<u>\$ 1,184,651</u>	<u>\$ 1,257,703</u>	<u>\$ 1,497,899</u>	<u>\$ 1,497,899</u>	TOTAL REQUIREMENTS	<u>\$ 1,260,434</u>	<u>\$ 0</u>	<u>\$ 0</u>



CONTRACT AND GRANT FUND  
(Externally Restricted)

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

**ROGUE COMMUNITY COLLEGE**  
**CONTRACT AND GRANT FUND**  
**SUMMARY OF RESOURCES AND REQUIREMENTS**  
**2020/21 PROPOSED BUDGET**

17/18 ACTUAL	18/19 ACTUAL	19/20 ADOPTED	19/20 CURRENT		PHASE 1 TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 5,051,871	\$ 4,684,655	\$ 6,739,146	\$ 6,739,146	FEDERAL SOURCES	\$ 5,855,849	\$ 0	\$ 0
170,581	566,426	1,994,100	1,893,231	STATE SOURCES	1,640,043	0	0
70,213	137,000	78,000	117,500	LOCAL SOURCES	74,119	0	0
304,290	313,655	291,100	291,100	TUITION AND FEES	280,000	0	0
530,102	797,776	610,944	606,306	OTHER REVENUE SOURCES	2,068,520	0	0
1,017,629	1,099,212	1,097,525	1,163,532	BEGINNING FUND BALANCE	894,194	0	0
<b>\$ 7,144,688</b>	<b>\$ 7,598,727</b>	<b>\$ 10,810,815</b>	<b>\$ 10,810,815</b>	<b>TOTAL RESOURCES</b>	<b>\$ 10,812,725</b>	<b>\$ 0</b>	<b>\$ 0</b>
\$ 985,011	\$ 1,351,788	\$ 1,646,531	\$ 1,863,552	INSTRUCTION	\$ 2,159,052	\$ 0	\$ 0
1,175,899	1,112,029	1,243,188	1,066,471	INSTRUCTIONAL SUPPORT	1,334,320	0	0
3,077,798	3,253,235	4,723,553	4,654,757	STUDENT SERVICES	4,167,001	0	0
0	7,092	5,000	5,000	COMMUNITY SERVICES	100,000	0	0
81,382	87,652	95,627	95,627	COLLEGE SUPPORT SERVICES	371,073	0	0
7,738	23,103	648,753	545,000	PLANT OPERATIONS AND MAINTENANCE	293,314	0	0
717,646	533,046	1,505,000	1,651,022	FACILITIES ACQUISITION & CONSTRUCTION	1,512,000	0	0
0	0	943,163	929,386	CONTINGENCY	875,965	0	0
<b>\$ 6,045,476</b>	<b>\$ 6,367,947</b>	<b>\$ 10,810,815</b>	<b>\$ 10,810,815</b>	<b>TOTAL REQUIREMENTS</b>	<b>\$ 10,812,725</b>	<b>\$ 0</b>	<b>\$ 0</b>

## ENTREPRENEURIAL FUND

The Entrepreneurial Fund accounts for the development and growth of innovative activities of the College. The principal revenue is transfers from the General Fund and the STEP contract with the state. Allied Health Program activity is being incorporated into the General Fund for FY 2020/21.

**ROGUE COMMUNITY COLLEGE**  
**ENTREPRENEURIAL FUND**  
**SUMMARY OF RESOURCES AND REQUIREMENTS**  
**2020/21 PROPOSED BUDGET**

17/18 ACTUAL	18/19 ACTUAL	19/20 ADOPTED	19/20 CURRENT		PHASE 1 TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 0	\$ 64,962	\$ 99,648	\$ 99,648	STATE SOURCES	\$ 338,641	\$ 0	\$ 0
1,010,395	866,227	1,390,092	1,390,092	TUITION AND FEES	0	0	0
0	0	100,000	100,000	OTHER REVENUE SOURCES	100,000	0	0
250,000	250,000	250,000	250,000	TRANSFERS IN	243,267	0	0
730,058	968,898	790,326	790,326	BEGINNING FUND BALANCE	674,608	0	0
<b>\$ 1,990,453</b>	<b>\$ 2,150,087</b>	<b>\$ 2,630,066</b>	<b>\$ 2,630,066</b>	<b>TOTAL RESOURCES</b>	<b>\$ 1,356,516</b>	<b>\$ 0</b>	<b>\$ 0</b>
\$ 568,051	\$ 656,401	\$ 1,242,903	\$ 1,242,903	INSTRUCTION	\$ 68,057	\$ 0	\$ 0
156,293	239,586	354,275	334,275	INSTRUCTIONAL SUPPORT	100,000	0	0
59,725	157,784	237,670	217,670	STUDENT SERVICES	343,222	0	0
0	0	20,000	90,256	COMMUNITY SERVICES	131,481	0	0
154,235	225,732	260,096	240,096	COLLEGE SUPPORT SERVICES	100,000	0	0
0	0	20,000	9,744	FACILITIES ACQUISITION & CONSTRUCTION	0	0	0
83,250	68,757	88,504	88,504	TRANSFERS OUT	415,000	0	0
0	0	406,618	406,618	CONTINGENCY	198,756	0	0
<b>\$ 1,021,555</b>	<b>\$ 1,348,262</b>	<b>\$ 2,630,066</b>	<b>\$ 2,630,066</b>	<b>TOTAL REQUIREMENTS</b>	<b>\$ 1,356,516</b>	<b>\$ 0</b>	<b>\$ 0</b>

See Appendix for detail by activity

## HIGHER EDUCATION CENTER FUND

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

**ROGUE COMMUNITY COLLEGE**  
**HIGHER EDUCATION CENTER FUND**  
**SUMMARY OF RESOURCES AND REQUIREMENTS**  
**2020/21 PROPOSED BUDGET**

17/18 ACTUAL	18/19 ACTUAL	19/20 ADOPTED	19/20 CURRENT		PHASE 1 TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 197,023	\$ 204,679	\$ 438,481	\$ 438,481	OTHER REVENUE SOURCES	\$ 0	\$ 0	\$ 0
408,566	392,093	510,000	510,000	TRANSFERS IN	0	0	0
0	1,256	0	0	BEGINNING FUND BALANCE	0	0	0
<u>\$ 605,589</u>	<u>\$ 598,029</u>	<u>\$ 948,481</u>	<u>\$ 948,481</u>	TOTAL RESOURCES	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
\$ 28,190	\$ 27,641	\$ 38,958	\$ 38,958	INSTRUCTIONAL SUPPORT	\$ 0	\$ 0	\$ 0
237,917	235,847	294,045	316,505	COLLEGE SUPPORT SERVICES	0	0	0
308,225	329,494	505,478	483,018	PLANT OPERATIONS AND MAINTENANCE	0	0	0
30,000	5,000	10,000	10,000	TRANSFERS OUT	0	0	0
0	0	100,000	100,000	CONTINGENCY	0	0	0
<u>\$ 604,333</u>	<u>\$ 597,983</u>	<u>\$ 948,481</u>	<u>\$ 948,481</u>	TOTAL REQUIREMENTS	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

## INTRA-COLLEGE FUND

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

**ROGUE COMMUNITY COLLEGE**  
**INTRA-COLLEGE FUND**  
**SUMMARY OF RESOURCES AND REQUIREMENTS**  
**2020/21 PROPOSED BUDGET**

17/18 ACTUAL	18/19 ACTUAL	19/20 ADOPTED	19/20 CURRENT		PHASE 1 TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 394,422	\$ 390	\$ 1,750	\$ 1,750	TUITION AND FEES	\$ 1,500	\$ 0	\$ 0
7,295	27,563	32,500	22,023	OTHER REVENUE SOURCES	67,500	0	0
166,586	448,817	420,045	443,277	TRANSFERS IN	1,073,683	0	0
166,540	277,954	303,329	290,574	BEGINNING FUND BALANCE	344,677	0	0
<u>\$ 734,843</u>	<u>\$ 754,725</u>	<u>\$ 757,624</u>	<u>\$ 757,624</u>	<b>TOTAL RESOURCES</b>	<u>\$ 1,487,360</u>	<u>\$ 0</u>	<u>\$ 0</u>
\$ 55,839	\$ 89,467	\$ 268,860	\$ 263,860	INSTRUCTIONAL SUPPORT	\$ 285,951	\$ 0	\$ 0
336,112	237,453	408,476	413,953	STUDENT SERVICES	1,094,333	0	0
61,586	69,756	74,788	74,311	COLLEGE SUPPORT SERVICES	97,754	0	0
3,350	3,196	5,500	5,500	TRANSFERS OUT	5,500	0	0
0	0	0	0	CONTINGENCY	3,822	0	0
<u>\$ 456,888</u>	<u>\$ 399,872</u>	<u>\$ 757,624</u>	<u>\$ 757,624</u>	<b>TOTAL REQUIREMENTS</b>	<u>\$ 1,487,360</u>	<u>\$ 0</u>	<u>\$ 0</u>

Intra-fund transfers are not consolidated in these reports.



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

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

**ROGUE COMMUNITY COLLEGE**  
**PERS FUND**  
**SUMMARY OF RESOURCES AND REQUIREMENTS**  
**2020/21 PROPOSED BUDGET**

17/18 ACTUAL	18/19 ACTUAL	19/20 ADOPTED	19/20 CURRENT		PHASE 1 TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 1,507,774	\$ 1,882,063	\$ 2,187,460	\$ 2,187,460	OTHER REVENUE SOURCES	\$ 0	\$ 0	\$ 0
5,790,076	5,612,349	5,614,843	5,614,843	BEGINNING FUND BALANCE	5,778,651	0	0
<u>\$ 7,297,850</u>	<u>\$ 7,494,412</u>	<u>\$ 7,802,303</u>	<u>\$ 7,802,303</u>	TOTAL RESOURCES	<u>\$ 5,778,651</u>	<u>\$ 0</u>	<u>\$ 0</u>
\$ 0	\$ 19,028	\$ 100,000	\$ 100,000	COLLEGE SUPPORT SERVICES	\$ 0	\$ 0	\$ 0
1,685,501	1,753,482	1,826,356	1,826,356	TRANSFERS OUT	5,778,651	0	0
0	0	102,274	102,274	CONTINGENCY	0	0	0
0	0	5,773,673	5,773,673	RESERVED FOR FUTURE EXPENDITURES	0	0	0
<u>\$ 1,685,501</u>	<u>\$ 1,772,510</u>	<u>\$ 7,802,303</u>	<u>\$ 7,802,303</u>	TOTAL REQUIREMENTS	<u>\$ 5,778,651</u>	<u>\$ 0</u>	<u>\$ 0</u>

## RENEWAL AND REPLACEMENT FUND

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

Fund was formerly named Technology and Equipment Fund.

**ROGUE COMMUNITY COLLEGE**  
**RENEWAL AND REPLACEMENT FUND**  
**SUMMARY OF RESOURCES AND REQUIREMENTS**  
**2020/21 PROPOSED BUDGET**

17/18 ACTUAL	18/19 ACTUAL	19/20 ADOPTED	19/20 CURRENT		PHASE 1 TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 1,056,751	\$ 1,345,891	\$ 1,344,512	\$ 1,313,655	TUITION AND FEES	\$ 893,763	\$ 0	\$ 0
1,310	57,149	102,000	2,000	OTHER REVENUE SOURCES	172,000	0	0
214,800	211,139	383,448	383,448	TRANSFERS IN	2,627,103	0	0
717,067	628,691	446,867	577,724	BEGINNING FUND BALANCE	550,432	0	0
<u>\$ 1,989,928</u>	<u>\$ 2,242,871</u>	<u>\$ 2,276,827</u>	<u>\$ 2,276,827</u>	TOTAL RESOURCES	<u>\$ 4,243,298</u>	<u>\$ 0</u>	<u>\$ 0</u>
\$ 306,052	\$ 351,498	\$ 345,098	\$ 508,200	INSTRUCTION	\$ 584,611	\$ 0	\$ 0
452,521	19,239	23,000	22,366	INSTRUCTIONAL SUPPORT	23,000	0	0
0	0	15,580	15,580	STUDENT SERVICES	20,580	0	0
593,162	1,257,766	1,538,023	1,616,020	COLLEGE SUPPORT SERVICES	534,007	0	0
9,500	36,647	10,000	24,400	PLANT OPERATIONS AND MAINTENANCE	2,468,775	0	0
0	0	255,126	0	TRANSFERS OUT	150,000	0	0
0	0	90,000	90,261	CONTINGENCY	462,325	0	0
<u>\$ 1,361,236</u>	<u>\$ 1,665,151</u>	<u>\$ 2,276,827</u>	<u>\$ 2,276,827</u>	TOTAL REQUIREMENTS	<u>\$ 4,243,298</u>	<u>\$ 0</u>	<u>\$ 0</u>

## RESERVE FUND

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

Fund was formerly named Stability Reserve Fund.

**ROGUE COMMUNITY COLLEGE  
RESERVE FUND  
SUMMARY OF RESOURCES AND REQUIREMENTS  
2020/21 PROPOSED BUDGET**

17/18 ACTUAL	18/19 ACTUAL	19/20 ADOPTED	19/20 CURRENT	DESCRIPTION	PHASE 1 TOTAL	APPROVED TOTAL	ADOPTED TOTAL
				OTHER REVENUE SOURCES:			
\$ -	\$ -	\$ -	\$ -	PERS RESERVE	\$ 151,748	\$ -	\$ -
0	0	0	0	UNEMPLOYMENT RESERVE	4,111	0	0
				TRANSFERS IN:			
0	0	0	0	COLLEGE SERVICES RESERVE	3,558,974	0	0
0	0	0	0	SOHOPE INSTITUTIONALIZATION RESERVE	415,000	0	0
0	0	0	0	PERS RESERVE	5,778,651	0	0
500,000	500,000	500,000	500,000	STABILITY RESERVE	500,000	0	0
0	0	0	0	UNEMPLOYMENT RESERVE	204,741	0	0
				BEGINNING FUND BALANCE:			
3,661,052	3,411,052	3,311,052	3,311,052	STABILITY RESERVE	3,811,052	0	0
<u>\$ 4,161,052</u>	<u>\$ 3,911,052</u>	<u>\$ 3,811,052</u>	<u>\$ 3,811,052</u>	TOTAL RESOURCES	<u>\$ 14,424,277</u>	<u>\$ -</u>	<u>\$ -</u>
				TRANSFERS OUT:			
\$ 750,000	\$ 600,000	\$ -	\$ -	STABILITY RESERVE <sup>1</sup>	\$ -	\$ -	\$ -
0	0	0	0	UNEMPLOYMENT RESERVE <sup>2</sup>	100,000	0	0
				CONTINGENCY:			
0	0	0	0	SOHOPE INSTITUTIONALIZATION RESERVE <sup>1</sup>	415,000	0	0
0	0	0	0	PERS RESERVE <sup>2</sup>	200,000	0	0
0	0	0	0	UNEMPLOYMENT RESERVE <sup>2</sup>	108,852	0	0
				RESERVED FOR FUTURE EXPENDITURES:			
0	0	0	0	COLLEGE SERVICES RESERVE <sup>1</sup>	3,558,974	0	0
0	0	0	0	PERS RESERVE <sup>2</sup>	5,730,399	0	0
0	0	3,811,052	3,811,052	STABILITY RESERVE <sup>1</sup>	4,311,052	0	0
<u>\$ 750,000</u>	<u>\$ 600,000</u>	<u>\$ 3,811,052</u>	<u>\$ 3,811,052</u>	TOTAL REQUIREMENTS	<u>\$ 14,424,277</u>	<u>\$ -</u>	<u>\$ -</u>

1 - Internal Restrictions  
2 - External Restrictions

## STUDENT FINANCIAL AID FUND (Externally Restricted)

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

Fund was formerly named Financial Aid Fund.

**ROGUE COMMUNITY COLLEGE**  
**STUDENT FINANCIAL AID FUND**  
**SUMMARY OF RESOURCES AND REQUIREMENTS**  
**2020/21 PROPOSED BUDGET**

17/18 ACTUAL	18/19 ACTUAL	19/20 ADOPTED	19/20 CURRENT		PHASE 1 TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 15,379,612	\$ 15,648,219	\$ 23,397,006	\$ 23,397,006	FEDERAL SOURCES	\$ 20,900,000	\$ 0	\$ 0
3,432,932	3,584,482	5,700,000	5,700,000	STATE SOURCES	4,600,000	0	0
341,308	329,311	500,000	500,000	LOCAL SOURCES	500,000	0	0
25,800	8,203	0	0	TRANSFERS IN	0	0	0
<u>\$ 19,179,654</u>	<u>\$ 19,570,216</u>	<u>\$ 29,597,006</u>	<u>\$ 29,597,006</u>	TOTAL RESOURCES	<u>\$ 26,000,000</u>	<u>\$ 0</u>	<u>\$ 0</u>
\$ 19,153,854	\$ 19,551,831	\$ 29,562,006	\$ 29,562,006	FINANCIAL AID	\$ 25,965,000	\$ 0	\$ 0
25,800	18,385	35,000	35,000	TRANSFERS OUT	35,000	0	0
<u>\$ 19,179,654</u>	<u>\$ 19,570,216</u>	<u>\$ 29,597,006</u>	<u>\$ 29,597,006</u>	TOTAL REQUIREMENTS	<u>\$ 26,000,000</u>	<u>\$ 0</u>	<u>\$ 0</u>

Intra-fund transfers are not consolidated in these reports.



## UNEMPLOYMENT FUND

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

**ROGUE COMMUNITY COLLEGE**  
**UNEMPLOYMENT FUND**  
**SUMMARY OF RESOURCES AND REQUIREMENTS**  
**2020/21 PROPOSED BUDGET**

17/18 ACTUAL	18/19 ACTUAL	19/20 ADOPTED	19/20 CURRENT		PHASE 1 TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 77,471	\$ 79,706	\$ 79,319	\$ 79,319	OTHER REVENUE SOURCES	\$ 0	\$ 0	\$ 0
194,038	207,341	214,737	214,737	BEGINNING FUND BALANCE	204,741	0	0
<u>\$ 271,510</u>	<u>\$ 287,048</u>	<u>\$ 294,056</u>	<u>\$ 294,056</u>	TOTAL RESOURCES	<u>\$ 204,741</u>	<u>\$ 0</u>	<u>\$ 0</u>
\$ 64,168	\$ 75,000	\$ 82,125	\$ 94,441	COLLEGE SUPPORT SERVICES	\$ 0	\$ 0	\$ 0
0	0	0	0	TRANSFERS OUT	204,741	0	0
0	0	211,931	199,615	CONTINGENCY	0	0	0
<u>\$ 64,168</u>	<u>\$ 75,000</u>	<u>\$ 294,056</u>	<u>\$ 294,056</u>	TOTAL REQUIREMENTS	<u>\$ 204,741</u>	<u>\$ 0</u>	<u>\$ 0</u>

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## PROPRIETARY FUND TYPE

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

## AUXILIARY SERVICES FUND

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

Fund was formerly named Other Auxiliary Services Fund.

**ROGUE COMMUNITY COLLEGE**  
**AUXILIARY SERVICES FUND**  
**SUMMARY OF RESOURCES AND REQUIREMENTS**  
**2020/21 PROPOSED BUDGET**

17/18 ACTUAL	18/19 ACTUAL	19/20 ADOPTED	19/20 CURRENT		PHASE 1 TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 0	\$ 0	\$ 0	\$ 0	SALES	\$ 20,000	\$ 0	\$ 0
648,588	664,369	609,324	609,324	OTHER INCOME	368,698	0	0
97,285	0	0	0	TRANSFERS IN	506,000	0	0
710,737	930,283	638,125	638,125	BEGINNING FUND BALANCE	660,448	0	0
<u>\$ 1,456,611</u>	<u>\$ 1,594,652</u>	<u>\$ 1,247,449</u>	<u>\$ 1,247,449</u>	TOTAL RESOURCES	<u>\$ 1,555,146</u>	<u>\$ 0</u>	<u>\$ 0</u>
\$ 0	\$ 0	\$ 0	\$ 0	INSTRUCTION	\$ 11,000	\$ 0	\$ 0
15,244	36,420	75,289	75,289	STUDENT SERVICES	197,075	0	0
392,076	333,390	709,000	709,000	COMMUNITY SERVICES	423,631	0	0
0	0	6,700	6,700	COLLEGE SUPPORT SERVICES	0	0	0
56,965	66,419	313,831	313,831	PLANT OPERATIONS AND MAINTENANCE	300,011	0	0
62,042	522,161	49,631	49,631	TRANSFERS OUT	66,287	0	0
0	0	92,998	92,998	CONTINGENCY	557,142	0	0
<u>\$ 526,328</u>	<u>\$ 958,390</u>	<u>\$ 1,247,449</u>	<u>\$ 1,247,449</u>	TOTAL REQUIREMENTS	<u>\$ 1,555,146</u>	<u>\$ 0</u>	<u>\$ 0</u>

## AUXILIARY SERVICES FUND - BOOKSTORE

The Auxiliary Services Fund - Bookstore activity for the College's Bookstore will be incorporated into the Auxiliary Services Fund. The Auxiliary Services Fund - Bookstore will be retired in FY 2021/22, after the transfer of all activity is complete.

Fund was formerly named Auxiliary Services Fund.

**ROGUE COMMUNITY COLLEGE**  
**AUXILIARY SERVICES FUND - BOOKSTORE**  
**SUMMARY OF RESOURCES AND REQUIREMENTS**  
**2020/21 PROPOSED BUDGET**

17/18 ACTUAL	18/19 ACTUAL	19/20 ADOPTED	19/20 CURRENT		PHASE 1 TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 2,004,345	\$ 1,791,742	\$ 1,438,438	\$ 1,438,438	SALES	\$ 0	\$ 0	\$ 0
12,889	10,793	7,250	7,250	OTHER INCOME	0	0	0
63,571	200,000	200,000	200,000	TRANSFERS IN	0	0	0
764,295	677,278	347,125	347,125	BEGINNING FUND BALANCE	500,000	0	0
<u>\$ 2,845,101</u>	<u>\$ 2,679,814</u>	<u>\$ 1,992,813</u>	<u>\$ 1,992,813</u>	TOTAL RESOURCES	<u>\$ 500,000</u>	<u>\$ 0</u>	<u>\$ 0</u>
\$ 2,153,273	\$ 1,873,292	\$ 1,713,941	\$ 1,713,941	STUDENT SERVICES	\$ 0	\$ 0	\$ 0
14,550	13,825	14,550	14,550	TRANSFERS OUT	500,000	0	0
0	0	264,322	264,322	CONTINGENCY	0	0	0
<u>\$ 2,167,823</u>	<u>\$ 1,887,117</u>	<u>\$ 1,992,813</u>	<u>\$ 1,992,813</u>	TOTAL REQUIREMENTS	<u>\$ 500,000</u>	<u>\$ 0</u>	<u>\$ 0</u>



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## FIDUCIARY FUND TYPE

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

AGENCY FUND  
(Externally Restricted)

The Agency Fund is custodial in nature (assets = liabilities) and does not involve measurement of results of operations. Activity for the Rogue Community College Foundation will be incorporated into the Contract and Grant Fund. Activity for the Athletics Booster Club will be incorporated into the Intra-College Fund. The Agency Fund will be retired in FY 2020/21.

**ROGUE COMMUNITY COLLEGE**  
**AGENCY FUND**  
**SUMMARY OF RESOURCES AND REQUIREMENTS**  
**2020/21 PROPOSED BUDGET**

17/18 ACTUAL	18/19 ACTUAL	19/20 ADOPTED	19/20 CURRENT		PROPOSED TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 233,574	\$ 225,632	\$ 267,937	\$ 267,937	OTHER REVENUE SOURCES	\$ 0	\$ 0	\$ 0
13,167	13,852	12,471	12,471	BEGINNING FUND BALANCE	0	0	0
<b>\$ 246,742</b>	<b>\$ 239,485</b>	<b>\$ 280,408</b>	<b>\$ 280,408</b>	<b>TOTAL RESOURCES</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
\$ 9,287	\$ 18,675	\$ 38,671	\$ 38,671	STUDENT SERVICES	\$ 0	\$ 0	\$ 0
223,601	208,177	241,737	241,737	COLLEGE SUPPORT SERVICES	0	0	0
<b>\$ 232,889</b>	<b>\$ 226,852</b>	<b>\$ 280,408</b>	<b>\$ 280,408</b>	<b>TOTAL REQUIREMENTS</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

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ROGUE COMMUNITY COLLEGE  
BUDGET ASSUMPTIONS  
FOR THE FISCAL YEAR 2020/21

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Revenue Assumptions:

- State Operations are based upon the Community College Support Funding level of \$640.9 million
- Property Taxes reflect a 3.5% increase over prior year projected
- Tuition and Fees
  1. Assumes an enrollment decrease of 3% from 2019/20
  2. \$4 per credit increase in tuition
  3. College Services fee increased \$5 per credit
  4. Distance Learning fee is discontinued
- Transfers In – see pages 68-71 for details

Expenditure Assumptions:

- Placeholder for exempt salary increase, pending final determination
- Full time faculty salary schedule increased by 3.15% to statewide average, plus one step
- Adjunct faculty salary schedule increased 3.15%, less a decrease of 1.5% for enrollment decline, and strategic reductions
- Classified salary schedule increased by 2.3%, plus 1.7% performance adjustment for eligible employees
- Student wages increased 2%
- Health insurance contractually stipulated increase of 6%
- PERS rate approximately 14.92%
- Fixed District costs, Departmental Materials & Services and Capital projected for General Fund
- Transfers Out – see pages 68-71 for details

Major changes to the fund structure, including the combining of multiple funds, have affected the comparison of funds between the prior year and the proposed year. The overall College budget remains comparable. See pages 73-74 for details on fund changes.

For questions about Rogue Community College's 2020/21 budget please contact:

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ROGUE COMMUNITY COLLEGE  
SCHEDULE OF TRANSFERS  
2020/21 PROPOSED BUDGET

	Revenues	Expenditures	Comments
<b>General Fund</b>			
from College Services Fund	\$ 896,166	\$	Close out of College Services Fund: Balance of funds move to General Fund
from Renewal and Replacement Fund	150,000		Support of student related technology licensing
from Reserve Fund	100,000		Anticipated unemployment expense increase
from Student Financial Aid Fund	35,000		Administrative fees received for Pell, SEOG and FWS
to Auxiliary Services Fund		6,000	Support of annual theater production, if needed
to Community and Workforce Development Fund		149,001	Support of continuing education administrative costs
to Entrepreneurial Fund		243,267	Development and growth of innovative activities
to Intra-College Fund		612,556	Professional growth for exempt, faculty and classified \$158,005; Campus Improvements \$225,000; RCC Associated Student Government \$99,846; Disability Services equipment needs \$9,073; Alpha Zeta Pi \$7,500; Athletics \$113,132
to Renewal and Replacement Fund		535,825	ADA \$9,000; Facilities \$450,000; Repair and maintenance for College's portion of the HEC building \$10,000; Nursing SimMan \$4,500; Replacement of capital equipment used in EMS program supported by student fees \$22,475; Fire Science capital equipment \$10,350; Recruitment vehicles \$5,000; Mailroom vehicle \$2,500; Campus Security vehicle \$2,500; Facilities vehicles \$10,000; Communications vehicle \$2,500 and replacement battery backups \$7,000
to Reserve Fund		500,000	Annual commitment to stability reserve
Total	\$ 1,181,166	\$ 2,046,649	
<b>Capital Improvement Fund - Maintenance</b>			
to Intra-College Fund	\$	\$ 455,627	Close out of Capital Improvement Fund - Maintenance: Balance of Campus Improvement funds move to Intra-College Fund
to Renewal and Replacement Fund		1,989,991	Close out of Capital Improvement Fund - Maintenance: Balance of the following funds move to Renewal and Replacement Fund; Repair and maintenance for College's portion of the HEC building \$266,363; ADA \$64,619; Emergency Preparedness \$125,000; Emergencies \$567,606; Facilities \$213,384; Campus Improvements \$264,973; Replacement of classroom and student furnishings \$25,303; Energy Upgrades supported by rebates \$34,072; Campus Bookstore \$428,671
Total	\$ -	\$ 2,445,618	

ROGUE COMMUNITY COLLEGE  
SCHEDULE OF TRANSFERS  
2020/21 PROPOSED BUDGET

	Revenues	Expenditures	Comments
<b>Capital Improvement Fund - State and Local Funds</b>			
to Capital Projects Fund	\$	\$ 23,108	Close out of Capital Improvement Fund - State and Local Funds: Balance of funds move to Capital Projects Fund
Total	\$ -	\$ 23,108	
<b>Capital Projects Fund</b>			
from Capital Improvement Fund - State and Local Funds	\$ 23,108	\$	Close out of Capital Improvement Fund - State and Local Funds: Balance of funds move to Capital Projects Fund
Total	\$ 23,108	\$ -	
<b>College Services Fund</b>			
to General Fund	\$	\$ 896,166	Close out of College Services Fund: Balance of funds move to General Fund
to Reserve Fund		3,558,974	Close out of College Services Fund: Balance of funds move to Reserve Fund
Total	\$ -	\$ 4,455,140	
<b>Community and Workforce Development Fund</b>			
from General Fund	\$ 149,001	\$	Support of continuing education administrative costs
to Renewal and Replacement Fund		35,000	Revenue sharing for EMS and Fire Science non-credit activity coordinated by Continuing Education
Total	\$ 149,001	\$ 35,000	
<b>Entrepreneurial Fund</b>			
from General Fund	\$ 243,267	\$	Development and growth of innovative activities
to Reserve Fund		415,000	Anticipated future expense to close out SOHOPE grant
Total	\$ 243,267	\$ 415,000	
<b>Intra-College Fund</b>			
from Capital Improvement Fund - Maintenance	\$ 455,627	\$	Close out of Capital Improvement Fund - Maintenance: Balance of Campus Improvement funds move to Intra-College Fund
from General Fund	612,556		Professional growth for exempt, faculty and classified \$158,005; Campus Improvements \$225,000; RCC Associated Student Government \$99,846; Disability Services equipment needs \$9,073; Alpha Zeta Pi \$7,500; Athletics \$113,132
Intra-fund	5,500	5,500	Transfer within fund for RCC Associated Student Government Club Activity
Total	\$ 1,073,683	\$ 5,500	



ROGUE COMMUNITY COLLEGE  
SCHEDULE OF TRANSFERS  
2020/21 PROPOSED BUDGET

	Revenues	Expenditures	Comments
<b>PERS Fund</b>			
to Reserve Fund	\$	\$ 5,778,651	Close out of PERS Fund: Balance of funds move to Reserve Fund
Total	\$ -	\$ 5,778,651	
<b>Renewal and Replacement Fund</b>			
from General Fund	\$ 535,825	\$	ADA \$9,000; Facilities \$450,000; Repair and maintenance for College's portion of the HEC building \$10,000; Nursing SimMan \$4,500; Replacement of capital equipment used in EMS program supported by student fees \$22,475; Fire Science capital equipment \$10,350; Recruitment vehicles \$5,000; Mailroom vehicle \$2,500; Campus Security vehicle \$2,500; Facilities vehicles \$10,000; Communications vehicle \$2,500 and replacement battery backups \$7,000
from Auxiliary Services Fund	66,287		Repair and maintenance for College's facilities used as rental to outside agencies \$58,687; replacement of classroom and student furnishings \$7,600
from Capital Improvement Fund - Maintenance	1,989,991		Close out of Capital Improvement Fund - Maintenance: Balance of the following funds move to Renewal and Replacement Fund; Repair and maintenance for College's portion of the HEC building \$266,363; ADA \$64,619; Emergency Preparedness \$125,000; Emergencies \$567,606; Facilities \$213,384; Campus Improvements \$264,973; Replacement of classroom and student furnishings \$25,303; Energy Upgrades supported by rebates \$34,072; Campus Bookstore \$428.671
from Community and Workforce Development Fund	35,000		Revenue sharing for EMS and Fire Science non-credit activity coordinated by Continuing Education
to General Fund		150,000	Support of student related technology licensing
Total	\$ 2,627,103	\$ 150,000	
<b>Reserve Fund</b>			
from General Fund	\$ 500,000	\$	Annual commitment to stability reserve
from College Services Fund	3,558,974		Close out of College Services Fund: Balance of funds move to Reserve Fund
from Entrepreneurial Fund	415,000		Anticipated future expense to close out SOHOPE grant
from PERS Fund	5,778,651		Close out of PERS Fund: Balance of funds move to Reserve Fund
from Unemployment Fund	204,741		Close out of Unemployment Fund: Balance of funds move to Reserve Fund
to General Fund		100,000	Anticipated unemployment expense increase
Total	\$ 10,457,366	\$ 100,000	

ROGUE COMMUNITY COLLEGE  
SCHEDULE OF TRANSFERS  
2020/21 PROPOSED BUDGET

	Revenues	Expenditures	Comments
<b>Student Financial Aid Fund</b>			
to General Fund	\$	\$ 35,000	Administrative fees received for Pell, SEOG and FWS
Total	\$ -	\$ 35,000	
<b>Unemployment Fund</b>			
to Reserve Fund	\$	\$ 204,741	Close out of Unemployment Fund: Balance of funds move to Reserve Fund
Total	\$ -	\$ 204,741	
<b>Auxiliary Services Fund</b>			
from General Fund	\$ 6,000	\$	Support of annual theater production, if needed
from Auxiliary Services Fund - Bookstore	500,000		Close out of Auxliary Services Fund - Bookstore: Balance of funds move to Auxiliary Services Fund
to Renewal and Replacement Fund		66,287	Repair and maintenance for College's facilities used as rental to outside agencies \$58,687; replacement of classroom and student furnishings \$7,600
Total	\$ 506,000	\$ 66,287	
<b>Auxiliary Services Fund - Bookstore</b>			
to Auxiliary Services Fund	\$	\$ 500,000	Close out of Auxliary Services Fund - Bookstore: Balance of funds move to Auxiliary Services Fund
Total	\$ -	\$ 500,000	
<b>Total Transfer - All Funds</b>	<b>\$ 16,260,694</b>	<b>\$ 16,260,694</b>	

**ROGUE COMMUNITY COLLEGE**  
**ENTREPRENEURIAL FUND**  
**SUMMARY OF RESOURCES AND REQUIREMENTS**  
**2020/21 PROPOSED BUDGET**

	ALLIED HEALTH ACTIVITY	ENTREPRENEURIAL ACTIVITY	STEP <sup>1</sup> ACTIVITY	PROPOSED TOTAL
STATE SOURCES	\$ -	\$ -	\$ 338,641	\$ 338,641
TUITION AND FEES	0	0	0	0
OTHER REVENUE SOURCES	0	100,000	0	100,000
TRANSFERS IN	0	243,267	0	243,267
BEGINNING FUND BALANCE	415,000	170,608	89,000	674,608
<b>TOTAL RESOURCES</b>	<b>\$ 415,000</b>	<b>\$ 513,875</b>	<b>\$ 427,641</b>	<b>\$ 1,356,516</b>
INSTRUCTION	\$ -	\$ 68,057	\$ -	\$ 68,057
INSTRUCTIONAL SUPPORT	0	100,000	0	100,000
STUDENT SERVICES	0	113,285	229,937	343,222
COMMUNITY SERVICES	0	131,481	0	131,481
COLLEGE SUPPORT SERVICES	0	100,000	0	100,000
FACILITIES ACQUISITION & CONSTRUCTION	0	0	0	0
TRANSFERS OUT	415,000	0	0	415,000
CONTINGENCY	0	1,052	197,704	198,756
<b>TOTAL REQUIREMENTS</b>	<b>\$ 415,000</b>	<b>\$ 513,875</b>	<b>\$ 427,641</b>	<b>\$ 1,356,516</b>

<sup>1</sup>The SNAP Training and Employment Program (STEP) is a federally-recognized Supplemental Nutrition Assistance Program Employment and Training (SNAP E&T) Program. STEP assists SNAP participants in receiving job skills training, finding work, or gaining experience that will increase their ability to secure and maintain employment in a family-wage job. Participation in STEP is voluntary, and is a qualifying service for allowing able-bodied adults without dependents (ABAWDs) to maintain access to vital supplemental food assistance while attending college. STEP participation includes needs assessment, training and employment-related activities, and wraparound support services.

## Rogue Community College

### Funds with No Name Changes

General Fund
Contract and Grant Fund
Entrepreneurial Fund
Intra-College Fund

### Funds with Name Changes

<b>Fund Name FY 2019/20</b>	<b>New Fund Name FY 2020/21</b>
Auxiliary Services Fund	Auxiliary Services Fund - Bookstore
Capital Improvement Fund – COPS and Bonds	Capital Projects Fund
Debt Service Fund – General Obligation Bonds	Debt Service Fund
Financial Aid Fund	Student Financial Aid Fund
Other Auxiliary Services Fund	Auxiliary Services Fund
Self-Support Fund	Community and Workforce Development Fund
Stability Reserve Fund	Reserve Fund
Technology and Equipment Fund	Renewal and Replacement Fund

### Funds to be Retired

<b>FY 2020/21</b>	<b>FY 2021/22</b>
Agency Fund	Auxiliary Services Fund - Bookstore
Capital Improvement Fund – Sale Proceeds (Inactive)	Capital Improvement Fund – Maintenance
Debt Service Fund – Other	Capital Improvement Fund – State and Local
Higher Education Center Fund	College Services Fund
RCC Foundation Fund (Inactive)	PERS Fund
	Unemployment Fund

Rogue Community College  
Final Alignment of Funds FY 2020/21

<b>Operating Funds</b>	
General Fund	<ul style="list-style-type: none"> <li>• General Fund</li> <li>• College Services Fund</li> <li>• Entrepreneurial Fund – Allied Health activity</li> <li>• Higher Education Center Fund – RCC only</li> <li>• Technology &amp; Equipment Fund – technology licenses and maintenance agreements</li> </ul>
Renewal and Replacement Fund	<ul style="list-style-type: none"> <li>• Technology &amp; Equipment Fund – other than technology licenses and maintenance agreements</li> <li>• Capital Improvement Maintenance Fund – other than campus ad hoc activity</li> </ul>
Intra-College Fund	<ul style="list-style-type: none"> <li>• Intra-College Fund</li> <li>• Agency Fund – Athletics Boosters</li> <li>• Capital Improvement Maintenance Fund – campus ad hoc activity</li> </ul>

<b>Restricted Funds</b>	
Capital Projects Fund	<ul style="list-style-type: none"> <li>• Capital Improvement Fund – COPS and Bonds</li> <li>• Capital Improvement Fund – State and Local Funds</li> </ul>
Contract and Grant Fund	<ul style="list-style-type: none"> <li>• Contract and Grant Fund</li> <li>• Agency Fund – RCC Foundation</li> <li>• Higher Education Center Fund – SOU only</li> </ul>
Debt Service Fund	<ul style="list-style-type: none"> <li>• Debt Service Fund Other – Limited Pension Liability Bond Series 2005</li> <li>• Debt Service Fund General Obligation Bonds – General Obligation and Refunding Bonds Series 2012 and 2016</li> </ul>
Reserve Fund	<ul style="list-style-type: none"> <li>• Stability Reserve Fund</li> <li>• College Services Fund – Reserved for Future Expenditures</li> <li>• PERS Fund – Reserved for Future Expenditures</li> <li>• Unemployment Fund – Contingency</li> </ul>
Student Financial Aid Fund	<ul style="list-style-type: none"> <li>• Financial Aid Fund</li> </ul>

<b>Enterprise Funds</b>	
Auxiliary Services Fund	<ul style="list-style-type: none"> <li>• Auxiliary Services Fund</li> <li>• Other Auxiliary Services Fund</li> </ul>
Community and Workforce Development Fund	<ul style="list-style-type: none"> <li>• Self-Support Fund</li> </ul>
Entrepreneurial Fund	<ul style="list-style-type: none"> <li>• Entrepreneurial Fund – Non-Allied Health Activity</li> <li>• Entrepreneurial Fund – STEP Activity</li> </ul>