



Proposed Budget 2019-20

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ROGUE COMMUNITY COLLEGE
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2019/20 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.



Budget Message

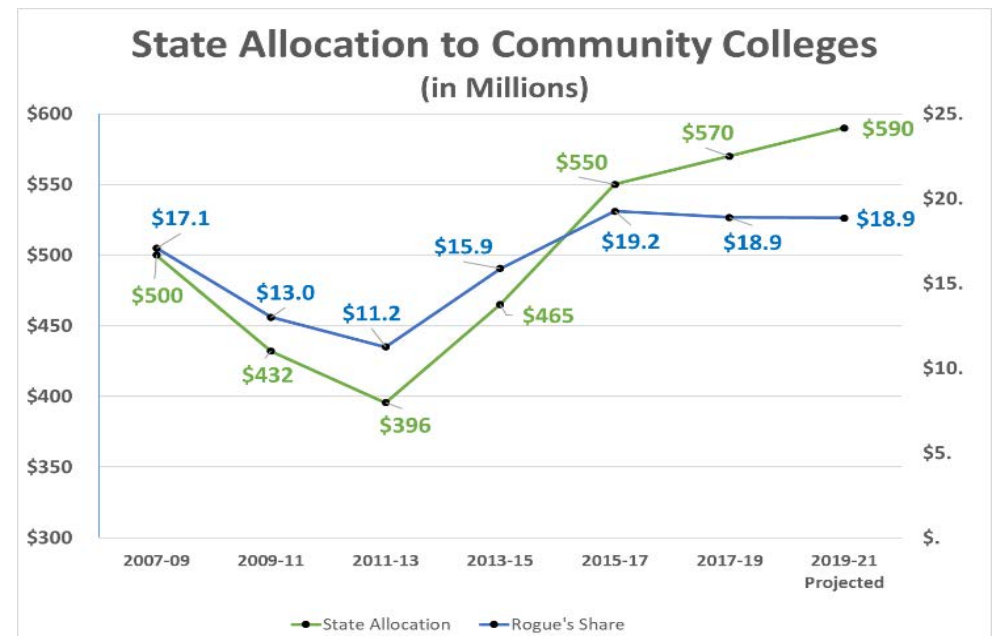
May 2019

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 2019/20 fiscal year. As with budgets in the past, the 2019/20 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, in combination with state funding changes not keeping pace with increasing costs.

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 2019 forecast, the current outlook for Oregon remains healthy. The Labor market continues to improve, keeping unemployment under what would historically be considered full employment for Oregon. In addition, Oregonians are working more hours and for higher pay, translating to higher household incomes overall. This growth brings Oregon's median household income in line with the U.S. median household income. This is the first time since the 1980's this has happened. Heading into this biennium growth will continue to slow to a sustainable rate, but the path taken to get there is unknown. Capacity constraints, an aging workforce, monetary policy drags and fading fiscal stimulus will all act to put a lid on growth a couple of years



down the road. The exact timing and steepness of this deceleration is unpredictable, leading to a wide range of possible revenue outcomes for the 2019/21 biennium.

Regionally, the Rogue Valley's economic outlook remains positive. The Rogue Valley experienced minimal growth in employment. However, one of the larger employment segments for the valley, Online Employment, indicates a 21 percent decline in the last year. This may indicate employment growth will stall in the near future. Currently the local job availability pulls admitted and prospective students with financial obligations away from their studies to reenter the workforce full time. Recent high school graduates continue to move away from the Rogue Valley with the help of the Oregon Promise and due to the lack of affordable housing in the Rogue Valley. All of this has a negative impact on the College's overall FTE, decreasing tuition and fee revenue, and the College's portion of the Community College Support Fund (CCSF).

Budget Development Process

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

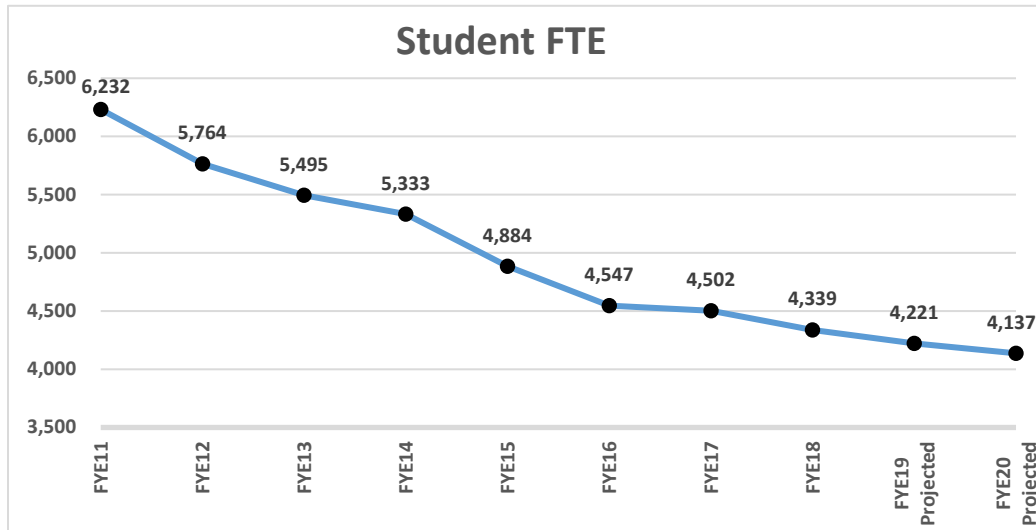
The College proactively manages its financial resources, adopting budgetary principles that address its core themes, strategic plan, revenue enhancements, and the impact of its current actions on its future financial health. Our focus throughout the budget development and planning process is to determine the optimal balance of revenue, expenditures, and program and service levels, while 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, the enrollment declines experienced by the College continue to negatively impact revenue, causing a significant shortfall in the second year. Additional tuition increases, budget reductions, and further reliance on reserves will be necessary to stabilize the 2020/21 budget while the College continues to focus on increasing enrollment.

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.

2019/20 Budget Assumptions

This budget is based upon a CCSF appropriation of \$590 million. The proposed budget assumes 3.2% of the overall CCSF, or \$9.6 million, will be allocated to the College. This is 3.29% increase over the College's CCSF allocation in the previous year, equating to \$305,000. The increase in allocation is due to the \$20 million increase in the CCSF appropriation.

Property taxes are projected to increase 3.5%, or \$489,000, over 2018/19 actuals.



Tuition revenue 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 2019/20. The overall change projected is an increase in tuition of \$331,000 or 2.6% when compared to 2018/19 actuals.

The beginning fund balance for 2018/19 is expected to be approximately \$5 million. The College does not currently have an ending fund balance or minimum reserve policy; however, an adequate amount of these resources is needed to provide cash for daily operations. Without adequate cash resources, the College would need to access costly short-term borrowing.

The personnel services budget decreased \$114,000, or .5%, when

compared to the 2018/19 adopted budget. This decrease is a combination of contractually stipulated and negotiated salary increases, zero additional furlough days and reductions in budgeted positions.

Other personnel costs have increased approximately \$944,000, or 9.44%, representing, an increase in PERS expense and the contractual increase to health insurance.

Materials and services have decreased approximately \$2.8 million or 31.9%, representing the purchase of the ERP in 2018/19, departmental expenditure reductions and an increase for projected needs.

Transfers out decreased \$261,000 or 12.1%, representing a reduction in need and investment in other funds.

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

Cathy Kemper-Pelle
President

Lisa Stanton
Budget Officer/Chief Financial Officer

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ROGUE COMMUNITY COLLEGE
BUDGET TIMELINE
FOR THE FISCAL YEAR 2019/20

May 10, 2019	Publish notice of 5/21/19, 5/30/19 and 6/4/19 (if necessary) budget hearings in the Mail Tribune, Daily Courier
May 21, 2019	Budget Committee 3 pm (TRC 206) - hearing to receive budget message and proposed budget (part 1) – questions due to Business Office by 5/24/19
May 24, 2019	Budget Committee questions due to Business Office
May 30, 2019	Budget Committee 2pm (RVC HEC 127/129) – proposed budget (part 2), responses to questions, hearing to receive public comment and consider approval of budget
June 4, 2019	Budget Committee to approve the budget 2pm (RWC H2) (part 3 - if necessary)
June 7, 2019	If no Budget Committee on 6/4/19 Publish CC-1 and necessary Supplemental budget documents in the Daily Courier; publish notice of Adopted budget hearing in the Mail Tribune
June 11, 2019	If Budget Committee on 6/4/19 Publish CC-1 and necessary Supplemental budget documents in the Daily Courier; publish notice of Adopted budget hearing in the Mail Tribune
June 18, 2019	Board of Education meeting 4 pm (RWC H2) – hearing to adopt budget
June 20, 2019	Levy and signed resolution to Josephine and Jackson County assessors, due by 7/15/19

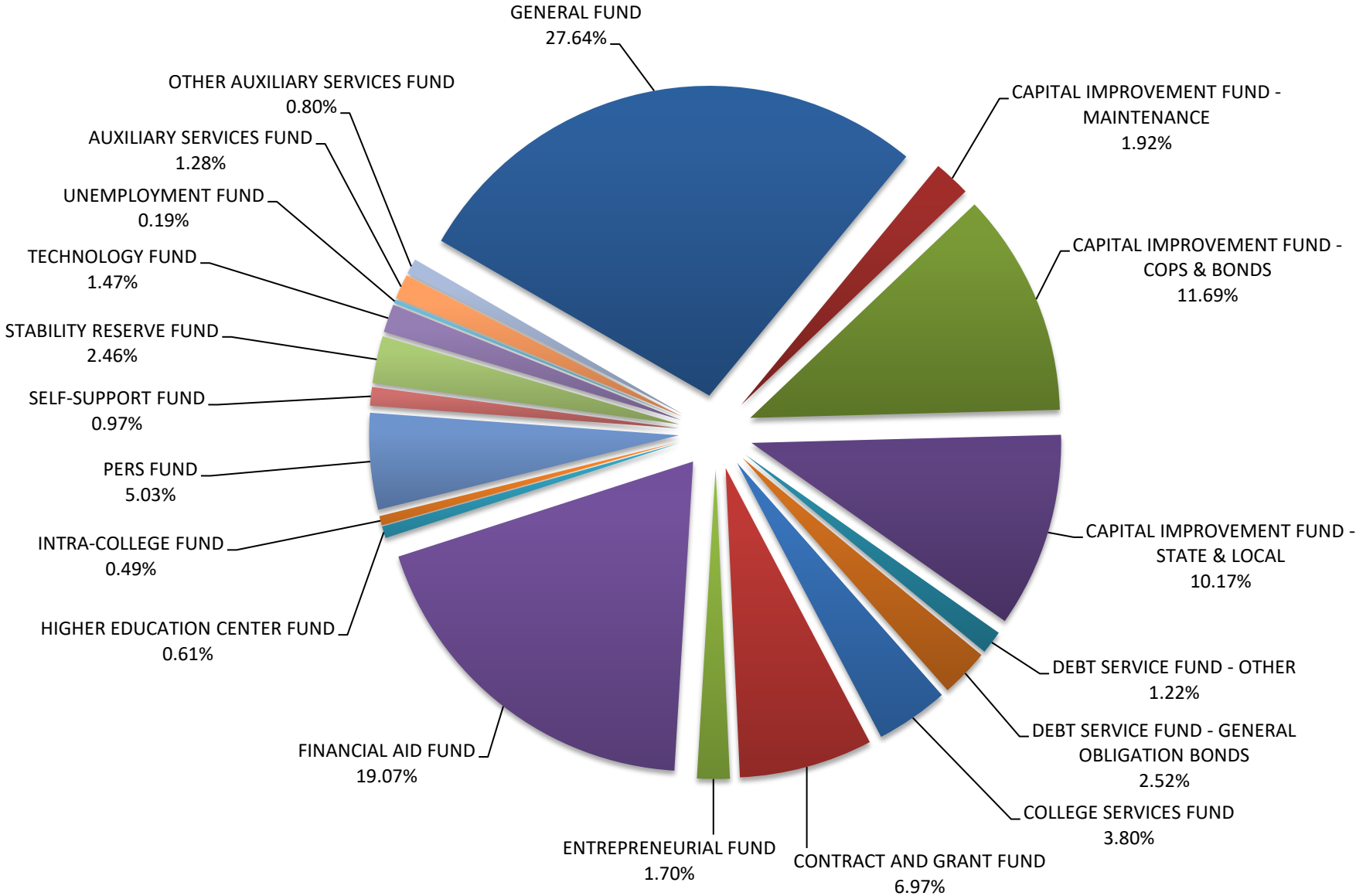
**ROGUE COMMUNITY COLLEGE
ALL FUNDS
SUMMARY OF RESOURCES AND REQUIREMENTS
2019/20 PROPOSED BUDGET**

16/17 ACTUAL	17/18 ACTUAL	18/19 ADOPTED	18/19 CURRENT	DESCRIPTION	PROPOSED TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 40,311,594	\$ 39,981,718	\$ 44,815,405	\$ 44,815,405	GENERAL FUND	\$ 42,914,762	\$ 0	\$ 0
3,495,939	3,502,681	3,388,506	3,388,506	CAPITAL IMPROVEMENT FUND - MAINTENANCE	2,978,822	0	0
31,224,036	23,294,096	22,245,170	22,245,170	CAPITAL IMPROVEMENT FUND - COPS & BONDS	18,131,334	0	0
250,000	213,031	15,128,908	15,128,908	CAPITAL IMPROVEMENT FUND - STATE & LOCAL	15,778,241	0	0
1,682,868	1,745,494	1,813,469	1,813,469	DEBT SERVICE FUND - OTHER	1,886,342	0	0
11,287,444	3,809,713	3,817,921	3,817,921	DEBT SERVICE FUND - GENERAL OBLIG BONDS	3,916,820	0	0
6,213,185	6,642,759	7,145,965	7,145,965	COLLEGE SERVICES FUND	5,890,740	0	0
6,489,715	7,144,689	9,919,932	9,919,932	CONTRACT AND GRANT FUND	10,810,815	0	0
1,593,679	1,990,454	2,353,138	2,353,138	ENTREPRENEURIAL FUND	2,630,066	0	0
21,251,433	19,179,654	27,141,441	27,141,441	FINANCIAL AID FUND	29,597,006	0	0
572,143	605,590	946,589	946,589	HIGHER EDUCATION CENTER FUND	948,481	0	0
654,890	734,844	833,293	833,293	INTRA-COLLEGE FUND	757,624	0	0
7,423,809	7,297,851	7,207,927	7,207,927	PERS FUND	7,802,303	0	0
1,224,871	1,349,120	1,645,977	1,645,977	SELF-SUPPORT FUND	1,497,899	0	0
3,661,052	4,161,052	3,911,052	3,911,052	STABILITY RESERVE FUND	3,811,052	0	0
2,035,195	1,989,928	2,179,138	2,179,138	TECHNOLOGY AND EQUIPMENT FUND	2,276,827	0	0
257,438	271,510	274,887	274,887	UNEMPLOYMENT FUND	294,056	0	0
3,153,116	2,845,102	2,381,323	2,381,323	AUXILIARY SERVICES FUND	1,992,813	0	0
1,320,964	1,456,611	1,618,968	1,618,968	OTHER AUXILIARY SERVICES FUND	1,247,449	0	0
\$ 144,103,371	\$ 128,215,897	\$ 158,769,009	\$ 158,769,009	TOTAL RESOURCES	\$ 155,163,452	\$ 0	\$ 0

**ROGUE COMMUNITY COLLEGE
ALL FUNDS
SUMMARY OF RESOURCES AND REQUIREMENTS
2019/20 PROPOSED BUDGET**

16/17 ACTUAL	17/18 ACTUAL	18/19 ADOPTED	18/19 CURRENT	DESCRIPTION	PROPOSED TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 36,899,697	\$ 35,314,424	\$ 44,815,405	\$ 44,815,405	GENERAL FUND	\$ 42,914,762	\$ 0	\$ 0
720,122	703,739	3,388,506	3,388,506	CAPITAL IMPROVEMENT FUND - MAINTENANCE	2,978,822	0	0
8,326,615	1,598,100	22,245,170	22,245,170	CAPITAL IMPROVEMENT FUND - COPS & BONDS	18,131,334	0	0
36,969	945	15,128,908	15,128,908	CAPITAL IMPROVEMENT FUND - STATE & LOCAL	15,778,241	0	0
1,648,623	1,711,247	1,813,469	1,813,469	DEBT SERVICE FUND - OTHER	1,886,342	0	0
10,876,808	3,278,900	3,817,921	3,817,921	DEBT SERVICE FUND - GENERAL OBLIG BONDS	3,916,820	0	0
1,140,474	912,244	7,145,965	7,145,965	COLLEGE SERVICES FUND	5,890,740	0	0
5,472,085	6,045,476	9,919,932	9,919,932	CONTRACT AND GRANT FUND	10,810,815	0	0
863,620	1,021,555	2,353,138	2,353,138	ENTREPRENEURIAL FUND	2,630,066	0	0
21,251,433	19,179,654	27,141,441	27,141,441	FINANCIAL AID FUND	29,597,006	0	0
572,143	604,334	946,589	946,589	HIGHER EDUCATION CENTER FUND	948,481	0	0
488,350	456,889	833,293	833,293	INTRA-COLLEGE FUND	757,624	0	0
1,633,733	1,685,502	7,207,927	7,207,927	PERS FUND	7,802,303	0	0
1,116,847	1,184,651	1,645,977	1,645,977	SELF-SUPPORT FUND	1,497,899	0	0
0	750,000	3,911,052	3,911,052	STABILITY RESERVE FUND	3,811,052	0	0
1,318,128	1,361,237	2,179,138	2,179,138	TECHNOLOGY AND EQUIPMENT FUND	2,276,827	0	0
63,400	64,169	274,887	274,887	UNEMPLOYMENT FUND	294,056	0	0
2,388,821	2,167,823	2,381,323	2,381,323	AUXILIARY SERVICES FUND	1,992,813	0	0
610,226	526,328	1,618,968	1,618,968	OTHER AUXILIARY SERVICES FUND	1,247,449	0	0
<u>\$ 95,428,094</u>	<u>\$ 78,567,217</u>	<u>\$ 158,769,009</u>	<u>\$ 158,769,009</u>	TOTAL REQUIREMENTS	<u>\$ 155,163,452</u>	<u>\$ 0</u>	<u>\$ 0</u>
48,675,277	49,648,680	0	0	ENDING FUND BALANCE	0	0	0
<u>\$ 144,103,371</u>	<u>\$ 128,215,897</u>	<u>\$ 158,769,009</u>	<u>\$ 158,769,009</u>	TOTAL REQUIREMENTS (INCLUDING ENDING FUND BALANCE)	<u>\$ 155,163,452</u>	<u>\$ 0</u>	<u>\$ 0</u>

ROGUE COMMUNITY COLLEGE
 ALL FUNDS
 2019/20 PROPOSED BUDGET



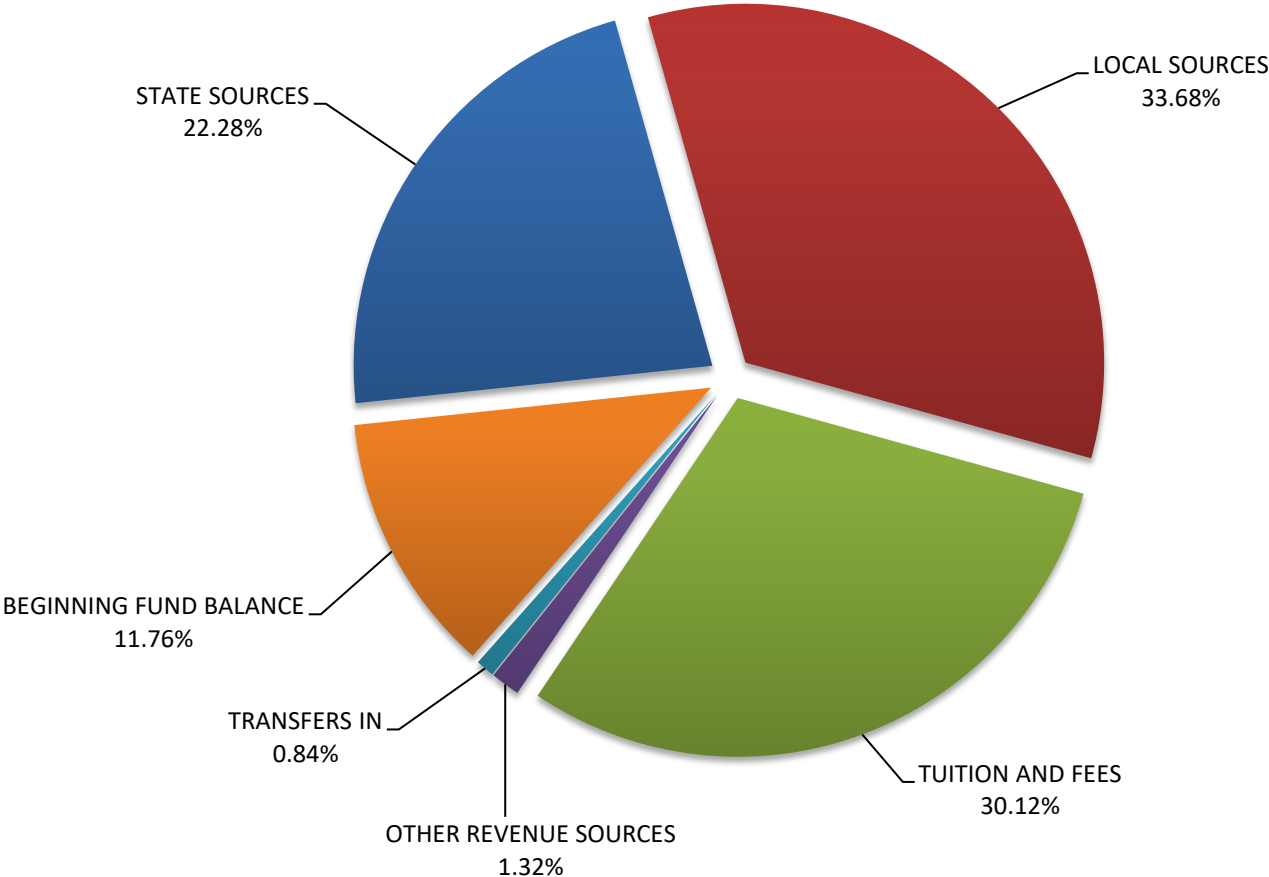
GENERAL FUND

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.

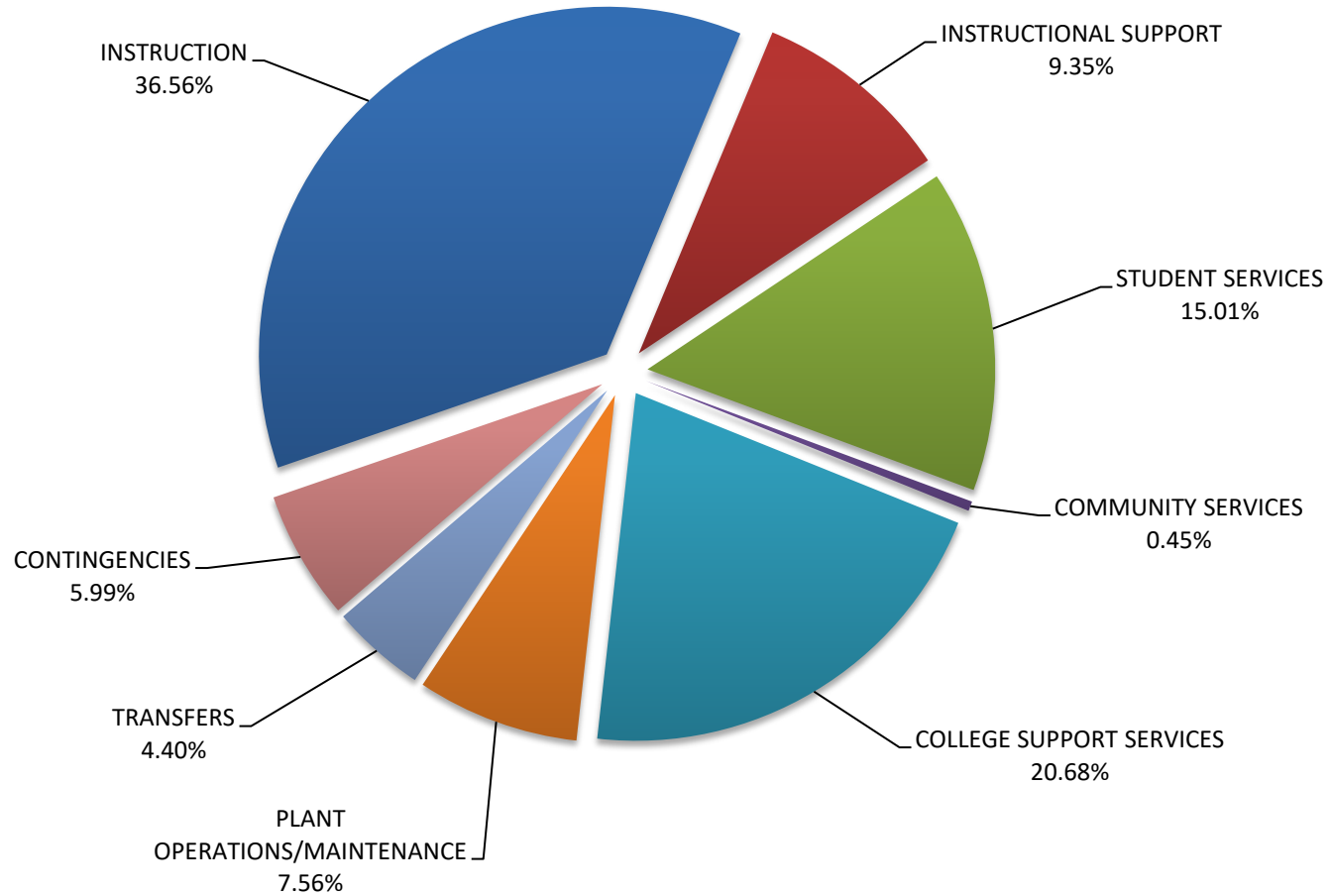
ROGUE COMMUNITY COLLEGE
GENERAL FUND
SUMMARY OF RESOURCES AND REQUIREMENTS
2019/20 PROPOSED BUDGET

16/17 ACTUAL	17/18 ACTUAL	18/19 ADOPTED	18/19 CURRENT		PROPOSED TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 9,458,552	\$ 9,622,996	\$ 9,315,295	\$ 9,315,295	STATE SOURCES	\$ 9,563,217	\$ 0	\$ 0
12,921,491	13,478,147	13,753,601	13,753,601	LOCAL SOURCES	14,453,862	0	0
12,574,187	12,217,734	12,275,897	12,275,897	TUITION AND FEES	12,925,917	0	0
474,943	500,942	376,000	376,000	OTHER REVENUE SOURCES	566,853	0	0
5,964	750,000	4,970,185	4,970,185	TRANSFERS IN	358,605	0	0
4,876,454	3,411,897	4,124,427	4,124,427	BEGINNING FUND BALANCE	5,046,308	0	0
\$ 40,311,593	\$ 39,981,717	\$ 44,815,405	\$ 44,815,405	TOTAL RESOURCES	\$ 42,914,762	\$ 0	\$ 0
\$ 15,272,213	\$ 15,062,383	\$ 15,814,877	\$ 15,839,197	INSTRUCTION	\$ 15,692,026	\$ 0	\$ 0
3,849,618	3,625,532	3,950,044	4,200,989	INSTRUCTIONAL SUPPORT	4,012,118	0	0
5,007,345	5,021,828	5,883,238	5,883,238	STUDENT SERVICES	6,441,917	0	0
246,158	137,947	184,989	184,989	COMMUNITY SERVICES	191,687	0	0
6,828,241	6,798,924	11,398,748	11,124,430	COLLEGE SUPPORT SERVICES	8,874,944	0	0
2,591,780	2,590,362	3,197,249	3,196,302	PLANT OPERATIONS AND MAINTENANCE	3,245,201	0	0
3,104,339	2,077,444	2,147,406	2,147,406	TRANSFERS OUT	1,886,754	0	0
0	0	2,238,854	2,238,854	CONTINGENCY	2,570,115	0	0
\$ 36,899,696	\$ 35,314,424	\$ 44,815,405	\$ 44,815,405	TOTAL REQUIREMENTS	\$ 42,914,762	\$ 0	\$ 0

ROGUE COMMUNITY COLLEGE
GENERAL FUND REVENUE
2019/20 PROPOSED BUDGET



ROGUE COMMUNITY COLLEGE
GENERAL FUND EXPENDITURES BY FUNCTION
2019/20 PROPOSED BUDGET



ROGUE COMMUNITY COLLEGE
GENERAL FUND
REQUIREMENTS BY EXPENDITURE CATEGORY
2019/20 PROPOSED BUDGET

	PROPOSED TOTAL	PERSONNEL SERVICES	MATERIALS & SERVICES	CAPITAL OUTLAY	TRANSFERS OUT	CONTINGENCY
INSTRUCTION						
ACADEMIC SUCCESS	\$ 168,115	\$ 158,033	\$ 10,082	\$ 0	\$ 0	0
ADJUNCT FACULTY-INSTRUCTIONAL SERVICES	5,234,896	5,234,896	0	0	0	0
ADULT BASIC SKILLS	746,700	716,996	29,704	0	0	0
ART	149,156	140,799	8,357	0	0	0
AUTOMOTIVE TECHNOLOGY	385,579	335,405	50,174	0	0	0
BUSINESS AND OFFICE TECHNOLOGY	525,484	521,620	3,864	0	0	0
COMPUTER SCIENCE	543,984	534,094	9,890	0	0	0
COOPERATIVE WORK EXPERIENCE	3,006	0	3,006	0	0	0
CRIMINAL JUSTICE	121,191	115,377	5,814	0	0	0
DIESEL TECHNOLOGY	285,243	247,015	38,228	0	0	0
EARLY CHILDHOOD EDUCATION	238,266	234,232	4,034	0	0	0
ELECTRONICS	348,094	339,831	7,609	654	0	0
EMS	313,498	272,742	40,756	0	0	0
FIRE SCIENCE	33,486	0	33,486	0	0	0
FOREIGN LANGUAGE	1,246	0	1,246	0	0	0
HPER	165,394	133,047	32,347	0	0	0
HUMANITIES	896,007	888,145	7,862	0	0	0
INSTRUCTIONAL SERVICES ADMINISTRATION	412,169	412,169	0	0	0	0
MANUFACTURING ENGINEERING TECHNOLOGY	142,892	122,456	19,457	979	0	0
MASSAGE	141,022	138,413	2,609	0	0	0
MATH	920,372	913,823	6,549	0	0	0
MECHATRONICS	68,679	37,093	31,586	0	0	0
MUSIC	2,917	0	2,917	0	0	0
MUSIC ENSEMBLES	5,072	3,944	1,128	0	0	0
NURSING	731,665	712,245	19,420	0	0	0
PRACTICAL NURSING	234,876	226,073	8,803	0	0	0
ROLEA	919	0	919	0	0	0
SCIENCE	1,192,888	1,124,577	68,311	0	0	0
SMALL BUSINESS DEVELOPMENT CENTER	139,650	125,083	13,109	1,458	0	0
SOCIAL SCIENCE	645,957	641,194	4,763	0	0	0
STUDENT EMPLOYMENT SERVICES	522,403	522,403	0	0	0	0

ROGUE COMMUNITY COLLEGE
GENERAL FUND
REQUIREMENTS BY EXPENDITURE CATEGORY
2019/20 PROPOSED BUDGET

	PROPOSED TOTAL	PERSONNEL SERVICES	MATERIALS & SERVICES	CAPITAL OUTLAY	TRANSFERS OUT	CONTINGENCY
INSTRUCTION						
TRC LEARNING & RESOURCE CENTER	\$ 55,861	\$ 55,861	\$ 0	\$ 0	\$ 0	0
WELDING	315,339	264,985	48,674	1,680	0	0
TOTAL INSTRUCTION	\$ 15,692,026	\$ 15,172,551	\$ 514,704	\$ 4,771	\$ 0	0
INSTRUCTIONAL SUPPORT						
ADJUNCT FACULTY-INSTRUCTIONAL SERVICES	\$ 128,702	\$ 128,702	\$ 0	\$ 0	\$ 0	0
CURRICULUM & SCHEDULING	155,104	147,263	7,841	0	0	0
DISTANCE LEARNING	333,096	302,591	30,505	0	0	0
EDUCATIONAL PARTNERSHIPS	288,319	272,257	16,062	0	0	0
FACULTY SENATE	1,855	0	1,855	0	0	0
IN-SERVICE	10,000	0	10,000	0	0	0
INSTRUCTIONAL DEVELOPMENT	1,616	0	1,616	0	0	0
INSTRUCTIONAL MEDIA	547,371	467,772	74,584	5,015	0	0
INSTRUCTIONAL SERVICES ADMINISTRATION	1,610,983	1,551,548	59,435	0	0	0
LIBRARY	809,328	681,205	105,249	22,874	0	0
OUTCOMES AND ASSESSMENT	122,654	115,451	6,247	956	0	0
PROGRAM DEVELOPMENT	3,090	0	3,090	0	0	0
TOTAL INSTRUCTIONAL SUPPORT	\$ 4,012,118	\$ 3,666,789	\$ 316,484	\$ 28,845	\$ 0	0
STUDENT SERVICES						
ADJUNCT FACULTY-STUDENT SERVICES	\$ 405,931	\$ 405,931	\$ 0	\$ 0	\$ 0	0
ATHLETICS	68,779	68,779	0	0	0	0
CAREER AND STUDENT EMPLOYMENT SERVICES	202,786	181,115	21,671	0	0	0
COMMENCEMENT	29,465	0	29,465	0	0	0
COUNSELING	1,234,492	1,192,131	42,361	0	0	0
DISABILITY SERVICES	472,042	378,390	93,652	0	0	0
DISTRICT	276,170	0	276,170	0	0	0
ENROLLMENT SERVICES	1,103,788	1,076,022	27,766	0	0	0
FINANCIAL AID	683,618	669,163	14,455	0	0	0

ROGUE COMMUNITY COLLEGE
GENERAL FUND
REQUIREMENTS BY EXPENDITURE CATEGORY
2019/20 PROPOSED BUDGET

	PROPOSED TOTAL	PERSONNEL SERVICES	MATERIALS & SERVICES	CAPITAL OUTLAY	TRANSFERS OUT	CONTINGENCY
STUDENT SERVICES						
HUMAN DEVELOPMENT	\$ 2,934	\$ 0	\$ 2,934	\$ 0	\$ 0	0
ID CARD MACHINES	3,050	0	3,050	0	0	0
INSTITUTIONAL PUBLICATIONS	95,000	0	95,000	0	0	0
LATINO PROGRAMS	9,353	0	9,353	0	0	0
OFFICE OF DIVERSITY	15,612	0	15,612	0	0	0
RECRUITMENT	248,185	215,310	32,875	0	0	0
STUDENT LIFE	87,405	76,476	10,929	0	0	0
STUDENT SERVICES ADMINISTRATION	878,958	830,832	48,126	0	0	0
STUDENT SUPPORT	14,777	0	14,777	0	0	0
TRIO - ED OPP CTR	97,317	96,801	516	0	0	0
TRIO - STUDENT SUPP SVC	88,725	75,820	12,905	0	0	0
TRIO - STUDENT SUPP SVC RVC	81,585	73,036	8,549	0	0	0
TRIO - TALENT SEARCH	101,913	101,398	515	0	0	0
VETERAN'S ADVISING	240,032	225,883	14,149	0	0	0
TOTAL STUDENT SERVICES	\$ 6,441,917	\$ 5,667,087	\$ 774,830	\$ 0	\$ 0	0
COMMUNITY SERVICES						
ART	\$ 3,583	\$ 0	\$ 3,583	\$ 0	\$ 0	0
TESTING CENTER	188,104	182,184	5,920	0	0	0
TOTAL COMMUNITY SERVICES	\$ 191,687	\$ 182,184	\$ 9,503	\$ 0	\$ 0	0
COLLEGE SUPPORT SERVICES						
ACCREDITATION	\$ 55,668	\$ 13,168	\$ 42,500	\$ 0	\$ 0	0
ADJUNCT FACULTY-COLLEGE SERVICES	246,113	246,113	0	0	0	0
BOARD OF EDUCATION	259,770	241,419	18,351	0	0	0
BUDGET AND FINANCIAL SERVICES	802,579	768,350	34,229	0	0	0
COLLEGE SERVICES ADMINISTRATION	250,431	229,438	20,993	0	0	0
COMMUNICATIONS	122,088	102,895	19,193	0	0	0
CONTRACTS & PROCUREMENT	296,120	287,314	8,806	0	0	0

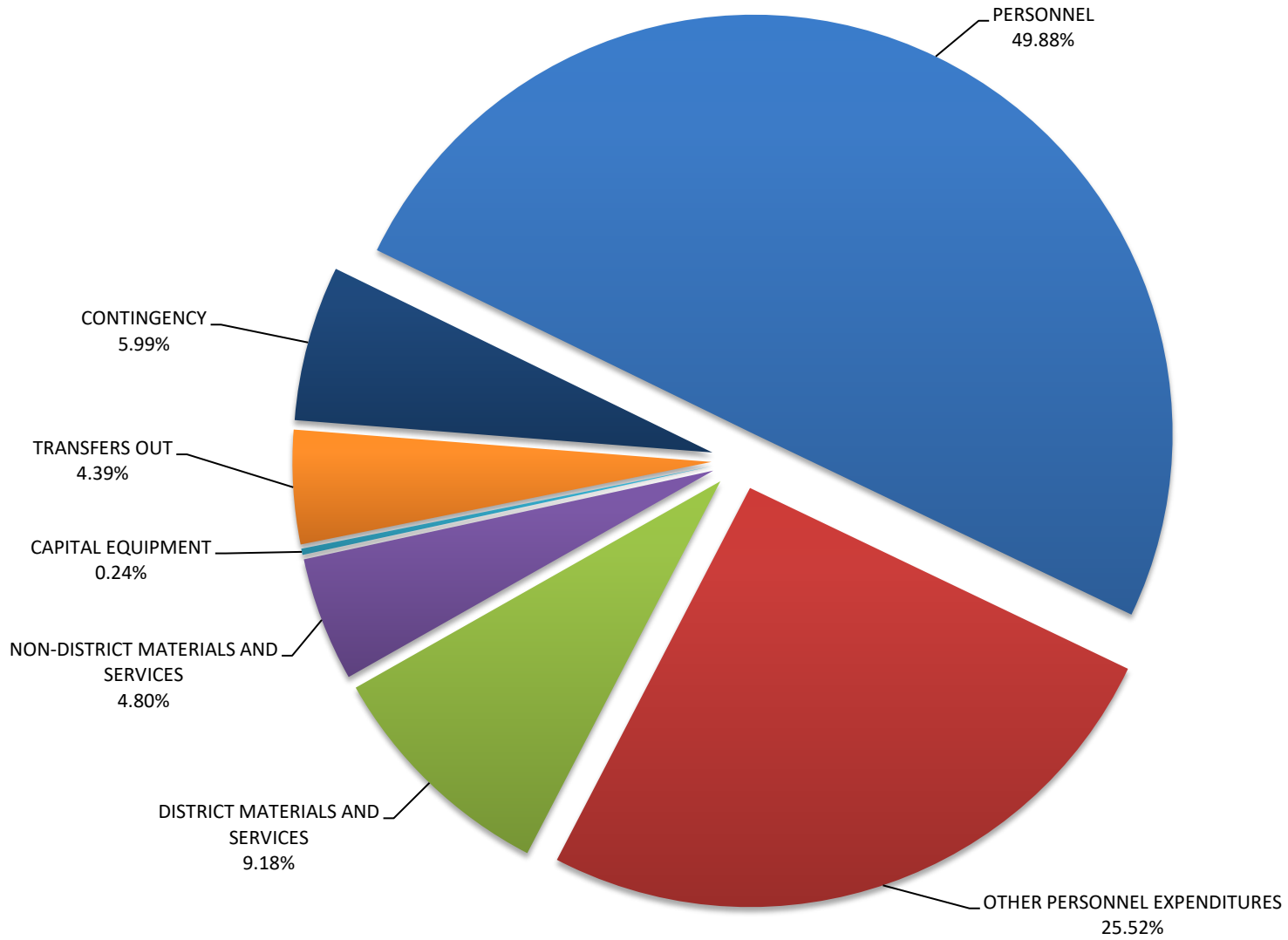
ROGUE COMMUNITY COLLEGE
GENERAL FUND
REQUIREMENTS BY EXPENDITURE CATEGORY
2019/20 PROPOSED BUDGET

	PROPOSED TOTAL	PERSONNEL SERVICES	MATERIALS & SERVICES	CAPITAL OUTLAY	TRANSFERS OUT	CONTINGENCY
COLLEGE SUPPORT SERVICES						
DISTRICT	\$ 2,589,595	\$ 223,254	\$ 2,366,341	\$ 0	\$ 0	\$ 0
ERGONOMIC CORRECTIONS	15,000	0	15,000	0	0	0
FOUNDATION	215,375	215,375	0	0	0	0
HUMAN RESOURCES	450,743	407,677	43,066	0	0	0
I/T ELECTRONIC SECURITY SYSTEMS	116,004	79,344	20,661	15,999	0	0
I/T-NETWORK SERVICES	646,305	560,999	55,643	29,663	0	0
I/T-PROGRAMMING SERVICES	430,304	419,683	10,621	0	0	0
I/T-USER SERVICES	311,281	295,649	15,632	0	0	0
INSTITUTIONAL RESEARCH	231,545	226,084	5,461	0	0	0
MAILROOM	141,966	124,852	17,114	0	0	0
MARKETING	661,198	537,508	123,690	0	0	0
PAYROLL	231,711	222,717	8,994	0	0	0
PRESIDENT'S OFFICE	417,743	310,200	107,543	0	0	0
RISK MANAGEMENT	267,150	254,600	12,550	0	0	0
SECURITY	95,255	87,321	7,934	0	0	0
TITLE IX	21,000	0	21,000	0	0	0
TOTAL COLLEGE SUPPORT SERVICES	\$ 8,874,944	\$ 5,853,960	\$ 2,975,322	\$ 45,662	\$ 0	\$ 0
PLANT OPERATIONS AND MAINTENANCE						
CAPITAL PROJECTS ADMINISTRATION	\$ 13,775	\$ 12,538	\$ 1,237	\$ 0	\$ 0	\$ 0
DISTRICT	1,106,137	0	1,106,137	0	0	0
FACILITIES & OPERATIONS	2,124,219	1,798,648	301,703	23,868	0	0
SAFETY COMMITTEE	1,070	0	1,070	0	0	0
TOTAL PLANT OPERATIONS AND MAINTENANCE	\$ 3,245,201	\$ 1,811,186	\$ 1,410,147	\$ 23,868	\$ 0	\$ 0
TRANSFERS OUT						
TRANSFERS OUT - ENTREPRENEURIAL FUND	\$ 250,000	\$ 0	\$ 0	\$ 0	250,000	\$ 0
TRANSFERS OUT - HIGHER EDUCATION CENTER	510,000	0	0	0	510,000	0
TRANSFERS OUT - INTRA-COLLEGE FUND	154,694	0	0	0	154,694	0

ROGUE COMMUNITY COLLEGE
GENERAL FUND
REQUIREMENTS BY EXPENDITURE CATEGORY
2019/20 PROPOSED BUDGET

	PROPOSED TOTAL	PERSONNEL SERVICES	MATERIALS & SERVICES	CAPITAL OUTLAY	TRANSFERS OUT	CONTINGENCY
TRANSFERS OUT						
TRANSFERS OUT - SELF-SUPPORT FUND	\$ 143,962	\$ 0	\$ 0	\$ 0	\$ 143,962	\$ 0
TRANSFERS OUT - STABILITY RESERVE FUND	500,000	0	0	0	500,000	0
TRANSFERS OUT - TECHNOLOGY FUND	328,098	0	0	0	328,098	0
TOTAL TRANSFERS OUT	\$ 1,886,754	\$ 0	\$ 0	\$ 0	\$ 1,886,754	\$ 0
CONTINGENCY						
CONTINGENCY	\$ 2,570,115	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,570,115
TOTAL CONTINGENCY	\$ 2,570,115	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,570,115
TOTAL GENERAL FUND	\$ 42,914,762	\$ 32,353,757	\$ 6,000,990	\$ 103,146	\$ 1,886,754	\$ 2,570,115

ROGUE COMMUNITY COLLEGE
GENERAL FUND EXPENDITURES BY CATEGORY
2019/20 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 IMPROVEMENT FUND - MAINTENANCE

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

ROGUE COMMUNITY COLLEGE
CAPITAL IMPROVEMENT FUND - MAINTENANCE
SUMMARY OF RESOURCES AND REQUIREMENTS
2019/20 PROPOSED BUDGET

16/17 ACTUAL	17/18 ACTUAL	18/19 ADOPTED	18/19 CURRENT		PROPOSED TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 50,304	\$ 66,085	\$ 40,000	\$ 40,000	OTHER REVENUE SOURCES	\$ 60,000	\$ 0	\$ 0
926,634	660,778	577,196	577,196	TRANSFERS IN	894,631	0	0
2,518,999	2,775,816	2,771,310	2,771,310	BEGINNING FUND BALANCE	2,024,191	0	0
\$ 3,495,938	\$ 3,502,681	\$ 3,388,506	\$ 3,388,506	TOTAL RESOURCES	\$ 2,978,822	\$ 0	\$ 0
\$ 720,121	\$ 564,918	\$ 2,156,540	\$ 2,183,305	PLANT OPERATIONS AND MAINTENANCE	\$ 2,348,508	\$ 0	\$ 0
0	138,820	814,718	787,953	FACILITIES ACQUISITION & CONSTRUCTION	230,314	0	0
0	0	200,000	200,000	TRANSFERS OUT	200,000	0	0
0	0	217,248	217,248	CONTINGENCY	200,000	0	0
\$ 720,121	\$ 703,738	\$ 3,388,506	\$ 3,388,506	TOTAL REQUIREMENTS	\$ 2,978,822	\$ 0	\$ 0

CAPITAL IMPROVEMENT FUND - COPS & BONDS
(Externally Restricted)

The Capital Improvement Fund - COPS & Bonds accounts for the purchase or remodel of buildings and land with Certificate of Participation (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
2019/20 PROPOSED BUDGET

16/17 ACTUAL	17/18 ACTUAL	18/19 ADOPTED	18/19 CURRENT		PROPOSED TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 31,224,036	\$ 396,674	\$ 250,000	\$ 250,000	OTHER REVENUE SOURCES	\$ 300,000	\$ 0	\$ 0
0	22,897,421	21,995,170	21,995,170	BEGINNING FUND BALANCE	17,831,334	0	0
\$ 31,224,036	\$ 23,294,095	\$ 22,245,170	\$ 22,245,170	TOTAL RESOURCES	\$ 18,131,334	\$ 0	\$ 0
\$ 613,450	\$ 1,598,099	\$ 18,245,170	\$ 18,245,170	FACILITIES ACQUISITION & CONSTRUCTION	\$ 14,131,334	\$ 0	\$ 0
7,713,163	0	0	0	TRANSFERS OUT	0	0	0
0	0	4,000,000	4,000,000	RESERVED FOR FUTURE EXPENDITURES	4,000,000	0	0
\$ 8,326,614	\$ 1,598,099	\$ 22,245,170	\$ 22,245,170	TOTAL REQUIREMENTS	\$ 18,131,334	\$ 0	\$ 0

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
2019/20 PROPOSED BUDGET

16/17 ACTUAL	17/18 ACTUAL	18/19 ADOPTED	18/19 CURRENT		PROPOSED TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 0	\$ 0	\$ 14,000,000	\$ 13,956,277	STATE SOURCES	\$ 14,000,000	\$ 0	\$ 0
0	0	959,600	959,600	LOCAL SOURCES	1,762,500	0	0
250,000	213,030	169,308	213,031	BEGINNING FUND BALANCE	15,741	0	0
<u>\$ 250,000</u>	<u>\$ 213,030</u>	<u>\$ 15,128,908</u>	<u>\$ 15,128,908</u>	TOTAL RESOURCES	<u>\$ 15,778,241</u>	<u>\$ 0</u>	<u>\$ 0</u>
\$ 36,969	\$ 944	\$ 15,128,908	\$ 15,128,908	FACILITIES ACQUISITION & CONSTRUCTION	\$ 15,778,241	\$ 0	\$ 0
<u>\$ 36,969</u>	<u>\$ 944</u>	<u>\$ 15,128,908</u>	<u>\$ 15,128,908</u>	TOTAL REQUIREMENTS	<u>\$ 15,778,241</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 in from other funds.

ROGUE COMMUNITY COLLEGE
DEBT SERVICE FUND - OTHER
SUMMARY OF RESOURCES AND REQUIREMENTS
2019/20 PROPOSED BUDGET

16/17 ACTUAL	17/18 ACTUAL	18/19 ADOPTED	18/19 CURRENT		PROPOSED TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 17	\$ 17	\$ 0	\$ 0	OTHER REVENUE SOURCES	\$ 0	\$ 0	\$ 0
1,648,605	1,711,231	1,779,229	1,779,229	TRANSFERS IN	1,852,102	0	0
34,244	34,244	34,240	34,240	BEGINNING FUND BALANCE	34,240	0	0
<u>\$ 1,682,868</u>	<u>\$ 1,745,493</u>	<u>\$ 1,813,469</u>	<u>\$ 1,813,469</u>	TOTAL RESOURCES	<u>\$ 1,886,342</u>	<u>\$ 0</u>	<u>\$ 0</u>
\$ 1,648,623	\$ 1,711,247	\$ 1,779,229	\$ 1,779,229	COLLEGE SUPPORT SERVICES	\$ 1,852,102	\$ 0	\$ 0
0	0	34,240	34,240	CONTINGENCY	34,240	0	0
<u>\$ 1,648,623</u>	<u>\$ 1,711,247</u>	<u>\$ 1,813,469</u>	<u>\$ 1,813,469</u>	TOTAL REQUIREMENTS	<u>\$ 1,886,342</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
2019/20 PROPOSED BUDGET**

16/17 ACTUAL	17/18 ACTUAL	18/19 ADOPTED	18/19 CURRENT		PROPOSED TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 3,286,080	\$ 3,368,703	\$ 3,308,414	\$ 3,308,414	LOCAL SOURCES	\$ 3,546,778	\$ -	\$ -
30,633	30,374	22,882	22,882	OTHER REVENUE SOURCES	19,455	-	-
7,713,164	-	-	-	TRANSFERS IN	-	-	-
257,567	410,635	486,625	486,625	BEGINNING FUND BALANCE	350,587	-	-
\$ 11,287,444	\$ 3,809,713	\$ 3,817,921	\$ 3,817,921	TOTAL RESOURCES	\$ 3,916,820	\$ -	\$ -

BOND PRINCIPAL PAYMENTS

				BOND ISSUE	PAYMENT DATE		
\$ 7,640,000	\$ -	\$ -	\$ -	GENERAL OBLIGATION SERIES 2005		\$ -	\$ -
85,000	85,000	760,000	760,000	GENERAL OBLIGATION SERIES 2012	6/15/2020	1,130,000	-
1,890,000	1,945,000	1,450,000	1,450,000	GENERAL OBLIGATION SERIES 2016	6/15/2020	1,270,000	-
\$ 9,615,000	\$ 2,030,000	\$ 2,210,000	\$ 2,210,000	TOTAL PRINCIPAL		\$ 2,400,000	\$ -

BOND INTEREST PAYMENTS

				BOND ISSUE	PAYMENT DATE		
\$ 73,164	\$ -	\$ -	\$ -	GENERAL OBLIGATION SERIES 2005		\$ -	\$ -
-	-	-	-	GENERAL OBLIGATION SERIES 2005		-	-
140,500	139,225	137,950	137,950	GENERAL OBLIGATION SERIES 2012	12/15/2019	126,550	-
140,500	139,225	137,950	137,950	GENERAL OBLIGATION SERIES 2012	6/15/2020	126,550	-
397,094	485,225	459,025	459,025	GENERAL OBLIGATION SERIES 2016	12/15/2019	437,275	-
510,550	485,225	459,025	459,025	GENERAL OBLIGATION SERIES 2016	6/15/2020	437,275	-
\$ 1,261,808	\$ 1,248,900	\$ 1,193,950	\$ 1,193,950	TOTAL INTEREST		\$ 1,127,650	\$ -

UNAPPROPRIATED BALANCE FOR FOLLOWING YEAR

				BOND ISSUE	PAYMENT DATE		
\$ -	\$ -	\$ 156,394	\$ 156,394	GENERAL OBLIGATION SERIES 2012	12/15/2020	\$ 151,883	\$ -
-	-	257,577	257,577	GENERAL OBLIGATION SERIES 2016	12/15/2020	237,287	-
\$ -	\$ -	\$ 413,971	\$ 413,971	TOTAL UNAPPROPRIATED ENDING FUND BALANCE		\$ 389,170	\$ -
\$ 10,876,808	\$ 3,278,900	\$ 3,817,921	\$ 3,817,921	TOTAL REQUIREMENTS		\$ 3,916,820	\$ -

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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 the college service fee, course fees, 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
2019/20 PROPOSED BUDGET

16/17 ACTUAL	17/18 ACTUAL	18/19 ADOPTED	18/19 CURRENT		PROPOSED TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 1,583,609	\$ 1,310,048	\$ 1,641,527	\$ 1,641,527	TUITION AND FEES	\$ 1,668,822	\$ 0	\$ 0
1,114,881	260,000	0	0	TRANSFERS IN	0	0	0
3,514,694	5,072,711	5,504,438	5,504,438	BEGINNING FUND BALANCE	4,221,918	0	0
\$ 6,213,184	\$ 6,642,759	\$ 7,145,965	\$ 7,145,965	TOTAL RESOURCES	\$ 5,890,740	\$ 0	\$ 0
\$ 64,188	\$ 64,359	\$ 174,150	\$ 174,150	COLLEGE SUPPORT SERVICES	\$ 175,707	\$ 0	\$ 0
146,357	142,554	150,338	150,338	PLANT OPERATIONS AND MAINTENANCE	189,751	0	0
929,927	705,329	3,070,473	3,070,473	TRANSFERS OUT	1,194,876	0	0
0	0	100,000	100,000	CONTINGENCY	100,000	0	0
0	0	3,651,004	3,651,004	RESERVED FOR FUTURE EXPENDITURES	4,230,406	0	0
\$ 1,140,473	\$ 912,243	\$ 7,145,965	\$ 7,145,965	TOTAL REQUIREMENTS	\$ 5,890,740	\$ 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
2019/20 PROPOSED BUDGET

16/17 ACTUAL	17/18 ACTUAL	18/19 ADOPTED	18/19 CURRENT		PROPOSED TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 3,948,965	\$ 5,051,871	\$ 5,721,281	\$ 6,293,793	FEDERAL SOURCES	\$ 6,739,146	\$ 0	\$ 0
955,281	170,581	1,826,393	1,352,196	STATE SOURCES	1,994,100	0	0
195,302	70,213	60,000	89,000	LOCAL SOURCES	78,000	0	0
252,332	304,290	260,000	260,000	TUITION AND FEES	291,100	0	0
448,347	530,102	1,281,616	1,080,708	OTHER REVENUE SOURCES	610,944	0	0
43,406	0	0	0	TRANSFERS IN	0	0	0
646,078	1,017,629	770,642	844,235	BEGINNING FUND BALANCE	1,097,525	0	0
\$ 6,489,714	\$ 7,144,688	\$ 9,919,932	\$ 9,919,932	TOTAL RESOURCES	\$ 10,810,815	\$ 0	\$ 0
\$ 1,109,632	\$ 985,011	\$ 1,825,058	\$ 1,852,223	INSTRUCTION	\$ 1,646,531	\$ 0	\$ 0
1,392,301	1,175,899	1,423,412	1,366,842	INSTRUCTIONAL SUPPORT	1,243,188	0	0
2,783,465	3,077,798	3,816,304	3,800,911	STUDENT SERVICES	4,723,553	0	0
140,000	0	5,000	7,125	COMMUNITY SERVICES	5,000	0	0
46,548	81,382	90,033	90,033	COLLEGE SUPPORT SERVICES	95,627	0	0
138	7,738	5,000	45,000	PLANT OPERATIONS AND MAINTENANCE	648,753	0	0
0	717,646	1,743,320	1,743,320	FACILITIES ACQUISITION & CONSTRUCTION	1,505,000	0	0
0	0	1,011,805	1,014,478	CONTINGENCY	943,163	0	0
\$ 5,472,085	\$ 6,045,476	\$ 9,919,932	\$ 9,919,932	TOTAL REQUIREMENTS	\$ 10,810,815	\$ 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
2019/20 PROPOSED BUDGET

16/17 ACTUAL	17/18 ACTUAL	18/19 ADOPTED	18/19 CURRENT		PROPOSED TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 0	\$ 0	\$ 0	\$ 26,895	STATE SOURCES	\$ 99,648	\$ 0	\$ 0
988,609	1,010,395	1,128,884	1,127,956	TUITION AND FEES	1,390,092	0	0
1,397	0	100,000	0	OTHER REVENUE SOURCES	100,000	0	0
528,671	250,000	250,000	250,000	TRANSFERS IN	250,000	0	0
75,000	730,058	874,254	948,287	BEGINNING FUND BALANCE	790,326	0	0
\$ 1,593,678	\$ 1,990,453	\$ 2,353,138	\$ 2,353,138	TOTAL RESOURCES	\$ 2,630,066	\$ 0	\$ 0
\$ 451,991	\$ 568,051	\$ 1,115,952	\$ 1,114,057	INSTRUCTION	\$ 1,242,903	\$ 0	\$ 0
407,511	156,293	467,172	467,172	INSTRUCTIONAL SUPPORT	354,275	0	0
0	59,725	184,180	186,075	STUDENT SERVICES	237,670	0	0
0	0	25,000	25,000	COMMUNITY SERVICES	20,000	0	0
4,117	154,235	259,501	259,501	COLLEGE SUPPORT SERVICES	260,096	0	0
0	0	25,000	25,000	FACILITIES ACQUISITION & CONSTRUCTION	20,000	0	0
0	83,250	83,148	83,148	TRANSFERS OUT	88,504	0	0
0	0	193,185	193,185	CONTINGENCY	406,618	0	0
\$ 863,620	\$ 1,021,555	\$ 2,353,138	\$ 2,353,138	TOTAL REQUIREMENTS	\$ 2,630,066	\$ 0	\$ 0

See Appendix for detail by activity

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
2019/20 PROPOSED BUDGET

16/17 ACTUAL	17/18 ACTUAL	18/19 ADOPTED	18/19 CURRENT		PROPOSED TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 17,539,289	\$ 15,379,612	\$ 22,341,441	\$ 22,341,441	FEDERAL SOURCES	\$ 23,397,006	\$ 0	\$ 0
3,365,707	3,432,932	4,400,000	4,400,000	STATE SOURCES	5,700,000	0	0
325,980	341,308	400,000	400,000	LOCAL SOURCES	500,000	0	0
20,455	25,800	0	0	TRANSFERS IN	0	0	0
<u>\$ 21,251,432</u>	<u>\$ 19,179,654</u>	<u>\$ 27,141,441</u>	<u>\$ 27,141,441</u>	TOTAL RESOURCES	<u>\$ 29,597,006</u>	<u>\$ 0</u>	<u>\$ 0</u>
\$ 21,225,012	\$ 19,153,854	\$ 27,096,370	\$ 27,096,370	FINANCIAL AID	\$ 29,562,006	\$ 0	\$ 0
26,420	25,800	45,071	45,071	TRANSFERS OUT	35,000	0	0
<u>\$ 21,251,432</u>	<u>\$ 19,179,654</u>	<u>\$ 27,141,441</u>	<u>\$ 27,141,441</u>	TOTAL REQUIREMENTS	<u>\$ 29,597,006</u>	<u>\$ 0</u>	<u>\$ 0</u>

Intra-fund transfers are not consolidated in these reports.

HIGHER EDUCATION CENTER FUND

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

ROGUE COMMUNITY COLLEGE
HIGHER EDUCATION CENTER FUND
SUMMARY OF RESOURCES AND REQUIREMENTS
2019/20 PROPOSED BUDGET

16/17 ACTUAL	17/18 ACTUAL	18/19 ADOPTED	18/19 CURRENT		PROPOSED TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 194,690	\$ 197,023	\$ 441,589	\$ 441,589	OTHER REVENUE SOURCES	\$ 438,481	\$ 0	\$ 0
377,453	408,566	505,000	505,000	TRANSFERS IN	510,000	0	0
\$ 572,143	\$ 605,589	\$ 946,589	\$ 946,589	TOTAL RESOURCES	\$ 948,481	\$ 0	\$ 0
\$ 34,911	\$ 28,190	\$ 38,564	\$ 38,564	INSTRUCTIONAL SUPPORT	\$ 38,958	\$ 0	\$ 0
205,603	237,917	278,477	278,477	COLLEGE SUPPORT SERVICES	294,045	0	0
301,627	308,225	496,333	496,333	PLANT OPERATIONS AND MAINTENANCE	505,478	0	0
30,000	30,000	5,000	5,000	TRANSFERS OUT	10,000	0	0
0	0	128,215	128,215	CONTINGENCY	100,000	0	0
\$ 572,143	\$ 604,333	\$ 946,589	\$ 946,589	TOTAL REQUIREMENTS	\$ 948,481	\$ 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 transfers in from other funds.

ROGUE COMMUNITY COLLEGE
INTRA-COLLEGE FUND
SUMMARY OF RESOURCES AND REQUIREMENTS
2019/20 PROPOSED BUDGET

16/17 ACTUAL	17/18 ACTUAL	18/19 ADOPTED	18/19 CURRENT		PROPOSED TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 260,803	\$ 394,422	\$ 1,750	\$ 1,750	TUITION AND FEES	\$ 1,750	\$ 0	\$ 0
9,216	7,295	22,000	22,000	OTHER REVENUE SOURCES	32,500	0	0
150,476	166,586	520,135	520,135	TRANSFERS IN	420,045	0	0
234,393	166,540	289,408	289,408	BEGINNING FUND BALANCE	303,329	0	0
\$ 654,890	\$ 734,843	\$ 833,293	\$ 833,293	TOTAL RESOURCES	\$ 757,624	\$ 0	\$ 0
\$ 78,672	\$ 55,839	\$ 256,814	\$ 256,814	INSTRUCTIONAL SUPPORT	\$ 268,860	\$ 0	\$ 0
344,327	336,112	464,280	464,280	STUDENT SERVICES	408,476	0	0
64,046	61,586	106,699	106,699	COLLEGE SUPPORT SERVICES	74,788	0	0
1,303	3,350	5,500	5,500	TRANSFERS OUT	5,500	0	0
\$ 488,349	\$ 456,888	\$ 833,293	\$ 833,293	TOTAL REQUIREMENTS	\$ 757,624	\$ 0	\$ 0

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
2019/20 PROPOSED BUDGET

16/17 ACTUAL	17/18 ACTUAL	18/19 ADOPTED	18/19 CURRENT		PROPOSED TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 1,719,441	\$ 1,507,774	\$ 1,684,999	\$ 1,684,999	OTHER REVENUE SOURCES	\$ 2,187,460	\$ 0	\$ 0
0	0	160,389	160,389	TRANSFERS IN	0	0	0
5,704,367	5,790,076	5,362,539	5,362,539	BEGINNING FUND BALANCE	5,614,843	0	0
<u>\$ 7,423,808</u>	<u>\$ 7,297,850</u>	<u>\$ 7,207,927</u>	<u>\$ 7,207,927</u>	TOTAL RESOURCES	<u>\$ 7,802,303</u>	<u>\$ 0</u>	<u>\$ 0</u>
\$ 10,854	\$ 0	\$ 100,000	\$ 100,000	COLLEGE SUPPORT SERVICES	\$ 100,000	\$ 0	\$ 0
1,622,878	1,685,501	3,328,270	3,328,270	TRANSFERS OUT	1,826,356	0	0
0	0	50,000	50,000	CONTINGENCY	102,274	0	0
0	0	3,729,657	3,729,657	RESERVED FOR FUTURE EXPENDITURES	5,773,673	0	0
<u>\$ 1,633,732</u>	<u>\$ 1,685,501</u>	<u>\$ 7,207,927</u>	<u>\$ 7,207,927</u>	TOTAL REQUIREMENTS	<u>\$ 7,802,303</u>	<u>\$ 0</u>	<u>\$ 0</u>

SELF-SUPPORT FUND

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

ROGUE COMMUNITY COLLEGE
SELF-SUPPORT FUND
SUMMARY OF RESOURCES AND REQUIREMENTS
2019/20 PROPOSED BUDGET

16/17 ACTUAL	17/18 ACTUAL	18/19 ADOPTED	18/19 CURRENT		PROPOSED TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 168,225	\$ 126,404	\$ 148,050	\$ 148,050	STATE SOURCES	\$ 133,560	\$ 0	\$ 0
598,460	749,471	838,956	838,956	TUITION AND FEES	882,816	0	0
11,823	842	100,000	100,000	OTHER REVENUE SOURCES	100,000	0	0
219,053	364,378	387,469	387,469	TRANSFERS IN	232,466	0	0
227,308	108,023	171,502	171,502	BEGINNING FUND BALANCE	149,057	0	0
\$ 1,224,870	\$ 1,349,120	\$ 1,645,977	\$ 1,645,977	TOTAL RESOURCES	\$ 1,497,899	\$ 0	\$ 0
\$ 490,962	\$ 570,477	\$ 735,059	\$ 774,353	INSTRUCTION	\$ 615,331	\$ 0	\$ 0
410,882	578,445	624,955	624,955	INSTRUCTIONAL SUPPORT	665,239	0	0
2,858	0	0	0	STUDENT SERVICES	0	0	0
212,142	35,728	25,000	25,000	TRANSFERS OUT	35,000	0	0
0	0	260,963	221,669	CONTINGENCY	182,329	0	0
\$ 1,116,846	\$ 1,184,651	\$ 1,645,977	\$ 1,645,977	TOTAL REQUIREMENTS	\$ 1,497,899	\$ 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
2019/20 PROPOSED BUDGET

16/17 ACTUAL	17/18 ACTUAL	18/19 ADOPTED	18/19 CURRENT		PROPOSED TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	TRANSFERS IN	\$ 500,000	\$ 0	\$ 0
3,161,052	3,661,052	3,411,052	3,411,052	BEGINNING FUND BALANCE	3,311,052	0	0
\$ 3,661,052	\$ 4,161,052	\$ 3,911,052	\$ 3,911,052	TOTAL RESOURCES	\$ 3,811,052	\$ 0	\$ 0
\$ 0	\$ 750,000	\$ 600,000	\$ 600,000	TRANSFERS OUT	\$ 0	\$ 0	\$ 0
0	0	3,311,052	3,311,052	RESERVED FOR FUTURE EXPENDITURES	3,811,052	0	0
\$ 0	\$ 750,000	\$ 3,911,052	\$ 3,911,052	TOTAL REQUIREMENTS	\$ 3,811,052	\$ 0	\$ 0

TECHNOLOGY AND EQUIPMENT FUND

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

ROGUE COMMUNITY COLLEGE
TECHNOLOGY AND EQUIPMENT FUND
SUMMARY OF RESOURCES AND REQUIREMENTS
2019/20 PROPOSED BUDGET

16/17 ACTUAL	17/18 ACTUAL	18/19 ADOPTED	18/19 CURRENT		PROPOSED TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 1,088,408	\$ 1,056,751	\$ 1,296,984	\$ 1,318,260	TUITION AND FEES	\$ 1,344,512	\$ 0	\$ 0
1,300	1,310	50,000	61,115	OTHER REVENUE SOURCES	102,000	0	0
346,984	214,800	341,142	341,142	TRANSFERS IN	383,448	0	0
598,502	717,067	491,012	458,621	BEGINNING FUND BALANCE	446,867	0	0
<u>\$ 2,035,194</u>	<u>\$ 1,989,928</u>	<u>\$ 2,179,138</u>	<u>\$ 2,179,138</u>	TOTAL RESOURCES	<u>\$ 2,276,827</u>	<u>\$ 0</u>	<u>\$ 0</u>
\$ 297,901	\$ 306,052	\$ 506,421	\$ 479,707	INSTRUCTION	\$ 345,098	\$ 0	\$ 0
426,145	452,521	30,000	41,606	INSTRUCTIONAL SUPPORT	23,000	0	0
14,793	0	20,580	10,455	STUDENT SERVICES	15,580	0	0
579,287	593,162	1,452,490	1,440,815	COLLEGE SUPPORT SERVICES	1,538,023	0	0
0	9,500	20,415	51,045	PLANT OPERATIONS AND MAINTENANCE	10,000	0	0
0	0	0	0	TRANSFERS OUT	255,126	0	0
0	0	149,232	155,510	CONTINGENCY	90,000	0	0
<u>\$ 1,318,127</u>	<u>\$ 1,361,236</u>	<u>\$ 2,179,138</u>	<u>\$ 2,179,138</u>	TOTAL REQUIREMENTS	<u>\$ 2,276,827</u>	<u>\$ 0</u>	<u>\$ 0</u>

UNEMPLOYMENT FUND

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

ROGUE COMMUNITY COLLEGE
UNEMPLOYMENT FUND
SUMMARY OF RESOURCES AND REQUIREMENTS
2019/20 PROPOSED BUDGET

16/17 ACTUAL	17/18 ACTUAL	18/19 ADOPTED	18/19 CURRENT		PROPOSED TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 42,569	\$ 77,471	\$ 74,414	\$ 74,414	OTHER REVENUE SOURCES	\$ 79,319	\$ 0	\$ 0
214,868	194,038	200,473	200,473	BEGINNING FUND BALANCE	214,737	0	0
\$ 257,438	\$ 271,510	\$ 274,887	\$ 274,887	TOTAL RESOURCES	\$ 294,056	\$ 0	\$ 0
\$ 63,399	\$ 64,168	\$ 81,989	\$ 81,989	COLLEGE SUPPORT SERVICES	\$ 82,125	\$ 0	\$ 0
0	0	192,898	192,898	CONTINGENCY	211,931	0	0
\$ 63,399	\$ 64,168	\$ 274,887	\$ 274,887	TOTAL REQUIREMENTS	\$ 294,056	\$ 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
2019/20 PROPOSED BUDGET

16/17 ACTUAL	17/18 ACTUAL	18/19 ADOPTED	18/19 CURRENT		PROPOSED TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 2,376,582	\$ 2,004,345	\$ 1,826,948	\$ 1,826,948	SALES	\$ 1,438,438	\$ 0	\$ 0
4,740	12,889	7,250	7,250	OTHER INCOME	7,250	0	0
0	63,571	200,000	200,000	TRANSFERS IN	200,000	0	0
771,793	764,295	347,125	347,125	BEGINNING FUND BALANCE	347,125	0	0
\$ 3,153,116	\$ 2,845,101	\$ 2,381,323	\$ 2,381,323	TOTAL RESOURCES	\$ 1,992,813	\$ 0	\$ 0
\$ 2,374,270	\$ 2,153,273	\$ 1,982,646	\$ 1,982,646	STUDENT SERVICES	\$ 1,713,941	\$ 0	\$ 0
14,550	14,550	14,550	14,550	TRANSFERS OUT	14,550	0	0
0	0	384,127	384,127	CONTINGENCY	264,322	0	0
\$ 2,388,820	\$ 2,167,823	\$ 2,381,323	\$ 2,381,323	TOTAL REQUIREMENTS	\$ 1,992,813	\$ 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
2019/20 PROPOSED BUDGET

16/17 ACTUAL	17/18 ACTUAL	18/19 ADOPTED	18/19 CURRENT		PROPOSED TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 643,278	\$ 648,588	\$ 688,023	\$ 688,023	OTHER INCOME	\$ 609,324	\$ 0	\$ 0
92,162	97,285	0	0	TRANSFERS IN	0	0	0
585,523	710,737	930,945	930,945	BEGINNING FUND BALANCE	638,125	0	0
<u>\$ 1,320,963</u>	<u>\$ 1,456,611</u>	<u>\$ 1,618,968</u>	<u>\$ 1,618,968</u>	TOTAL RESOURCES	<u>\$ 1,247,449</u>	<u>\$ 0</u>	<u>\$ 0</u>
\$ 16,753	\$ 15,244	\$ 86,636	\$ 86,636	STUDENT SERVICES	\$ 75,289	\$ 0	\$ 0
494,549	392,076	508,502	539,685	COMMUNITY SERVICES	709,000	0	0
0	0	0	0	COLLEGE SUPPORT SERVICES	6,700	0	0
65,735	56,965	283,103	283,103	PLANT OPERATIONS AND MAINTENANCE	313,831	0	0
33,188	62,042	666,327	666,327	TRANSFERS OUT	49,631	0	0
0	0	74,400	43,217	CONTINGENCY	92,998	0	0
<u>\$ 610,226</u>	<u>\$ 526,328</u>	<u>\$ 1,618,968</u>	<u>\$ 1,618,968</u>	TOTAL REQUIREMENTS	<u>\$ 1,247,449</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. Currently the Rogue Community College Foundation and the athletics Booster Club are the agencies represented in the Agency Fund.

ROGUE COMMUNITY COLLEGE
AGENCY FUND
SUMMARY OF RESOURCES AND REQUIREMENTS
2019/20 PROPOSED BUDGET

16/17 ACTUAL	17/18 ACTUAL	18/19 ADOPTED	18/19 CURRENT		PROPOSED TOTAL	APPROVED TOTAL	ADOPTED TOTAL
\$ 203,136	\$ 233,574	\$ 219,238	\$ 219,238	OTHER REVENUE SOURCES	\$ 267,937	\$ 0	\$ 0
50,344	13,167	0	0	BEGINNING FUND BALANCE	12,471	0	0
\$ 253,481	\$ 246,742	\$ 219,238	\$ 219,238	TOTAL RESOURCES	\$ 280,408	\$ 0	\$ 0
\$ 10,270	\$ 9,287	\$ 0	\$ 0	STUDENT SERVICES	\$ 38,671	\$ 0	\$ 0
230,043	223,601	219,238	219,238	COLLEGE SUPPORT SERVICES	241,737	0	0
\$ 240,314	\$ 232,889	\$ 219,238	\$ 219,238	TOTAL REQUIREMENTS	\$ 280,408	\$ 0	\$ 0

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ROGUE COMMUNITY COLLEGE
BUDGET ASSUMPTIONS
FOR THE FISCAL YEAR 2019/20

General Fund Revenue Assumptions:

- State Operations are based upon the Community College Support Funding level of \$590 million
- Property Taxes reflect a 3.5% increase over prior year projected
- Tuition and Fees
 1. Assumes an enrollment decrease of 2% from 2018/19
 2. \$5 per credit increase in tuition
- Transfers In – see pages 68-71 for details

General Fund Expenditure Assumptions:

- Placeholder for exempt salary increase, pending final determination
- Full time faculty salary schedule increased by 1.87% to state wide average, plus one step
- Adjunct faculty salary schedule increased 1.87%, less a decrease of 1% for enrollment decline, and strategic reductions
- Classified salary schedule increased by 1.9%, plus 2.1% performance adjustment for eligible employees
- Student wages increase 2%
- Health insurance contractually stipulated increase of 6%
- PERS rate approximately 14.2%
- Fixed District costs projected
- Departmental Materials & Services and Capital increase is 5.4% from the 2019/20 adopted budget, strategic investments included
- Transfers Out – see pages 68-71 for details

For questions about Rogue Community College's 2019/20 budget please contact:

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ROGUE COMMUNITY COLLEGE
SCHEDULE OF TRANSFERS
2019/20 PROPOSED BUDGET

	<u>Revenues</u>	<u>Expenditures</u>	<u>Comments</u>
General Fund			
from College Services Fund	\$ 68,479	\$	General operating costs of the College
from Financial Aid Fund	35,000		Administrative fees received for Pell, SEOG and FWS
from Technology & Equipment Fund	255,126		General operating costs of the College
to Entrepreneurial Fund		250,000	Development and growth of innovative activities
to Higher Education Center Fund		510,000	Operating costs for the Higher Education Center
to Intra-College Fund		154,694	Professional growth for exempt, faculty and classified
to Self-Support Fund		143,962	Support of continuing education administrative costs
to Stability Reserve Fund		500,000	Annual commitment to stability reserve
to Technology & Equipment Fund		328,098	Technology licenses and maintenance agreements \$268,748; Institutional video simulation \$15,000; Nursing SimMan \$4,500; Fire Science capital equipment \$10,350; Recruitment vehicles \$5,000; Mailroom vehicle \$2,500; Campus Security vehicle \$2,500; Facilities vehicles \$10,000; Communications vehicle \$2,500 and replacement battery backups \$7,000
Total	<u>\$ 358,605</u>	<u>\$ 1,886,754</u>	
Capital Improvement Fund - Maintenance			
from College Services Fund	\$ 835,000	\$	ADA \$9,000; Emergency Preparedness \$25,000; Emergencies \$126,000; Facilities \$450,000; Campus Improvements \$225,000
from Higher Education Center Fund	10,000		Repair and maintenance for College's portion of the HEC building
from Other Auxiliary Services Fund	49,631		Repair and maintenance for College's facilities used as rental to outside agencies \$42,110; replacement of classroom and student furnishings \$7,521
to Auxiliary Services Fund		200,000	General operating costs of the College bookstore
Total	<u>\$ 894,631</u>	<u>\$ 200,000</u>	
Debt Service Fund			
from College Services Fund	\$ 25,746	\$	Title VII loan
from PERS Fund	1,826,356		Limited Tax Pension Obligation Series 2005
Total	<u>\$ 1,852,102</u>	<u>\$ -</u>	

ROGUE COMMUNITY COLLEGE
SCHEDULE OF TRANSFERS
2019/20 PROPOSED BUDGET

	Revenues	Expenditures	Comments
College Services Fund			
to Capital Improvement Fund - Maintenance	\$	\$ 835,000	ADA \$9,000; Emergency Preparedness \$25,000; Emergencies \$126,000; Facilities \$450,000; Campus Improvements \$225,000
to Debt Service Fund		25,746	Title VII loan
to General Fund		68,479	General operating costs of the College
to Intra-College Fund		245,301	RCC Associated Student Government \$74,412; Disability Services equipment needs \$9,073; Alpha Zeta Pi \$7,500; Athletics \$154,316
to Technology & Equipment Fund		20,350	Replacement of capital equipment used in EMS program
Total	\$ -	\$ 1,194,876	
Entrepreneurial Fund			
from General Fund	\$ 250,000	\$	Development and growth of innovative activities
to Self-Support Fund		88,504	Revenue sharing for American Heart Association activity
Total	\$ 250,000	\$ 88,504	
Financial Aid Fund			
to General Fund	\$	\$ 35,000	Administrative fees received for Pell, SEOG and FWS
Total	\$ -	\$ 35,000	
Higher Education Center Fund			
from General Fund	\$ 510,000	\$	Operating costs for the Higher Education Center
to Capital Improvement Fund - Maintenance		10,000	Repair and maintenance for College's portion of the HEC building
Total	\$ 510,000	\$ 10,000	
Intra-College Fund			
from Auxiliary Services Fund	\$ 14,550	\$	Staff gatherings \$4,550; Athletics \$10,000
from College Services Fund	245,301		RCC Associated Student Government \$74,412; Disability Services equipment needs \$9,073; Alpha Zeta Pi \$7,500; Athletics \$154,316
from General Fund	154,694		Professional growth for exempt, faculty and classified
Intra-fund	5,500	5,500	Transfer within fund for RCC Associated Student Government Club Activity
Total	\$ 420,045	\$ 5,500	

ROGUE COMMUNITY COLLEGE
SCHEDULE OF TRANSFERS
2019/20 PROPOSED BUDGET

	<u>Revenues</u>	<u>Expenditures</u>	<u>Comments</u>
PERS Fund			
to Debt Service Fund		1,826,356	Limited Tax Pension Obligation Series 2005
Total	\$ -	\$ 1,826,356	
Self-Support Fund			
from Entrepreneurial Fund	\$ 88,504	\$	Revenue sharing for American Heart Association activity
from General Fund	143,962		Support of continuing education administrative costs
to Technology & Equipment Fund		35,000	Revenue sharing for EMS and Fire Science non-credit activity coordinated by Continuing Education
Total	\$ 232,466	\$ 35,000	
Stability Reserve Fund			
from General Fund	\$ 500,000	\$	Annual commitment to stability reserve
Total	\$ 500,000	\$ -	
Technology and Equipment Fund			
from College Services Fund	\$ 20,350	\$	Replacement of capital equipment used in EMS program
from General Fund	328,098		Technology licenses and maintenance agreements \$242,192; Institutional video simulation \$15,000; Nursing SimMan \$4,500; Fire Science capital equipment \$10,350; Recruitment vehicles \$5,000; Mailroom vehicle \$2,500; Campus Security vehicle \$2,500; Facilities vehicles \$10,000; Communications vehicle \$2,500 and replacement battery backups \$7,000
from Self-Support Fund	35,000		Revenue sharing for EMS and Fire Science non-credit activity coordinated by Continuing Education
to General Fund		255,126	General operating costs of the College
Total	\$ 383,448	\$ 255,126	
Auxiliary Services Fund			
from Capital Improvement Fund - Maintenance	\$ 200,000	\$	General operating costs of the College bookstore
to Intra-College Fund		14,550	Staff gatherings \$4,550; Athletics \$10,000
Total	\$ 200,000	\$ 14,550	

ROGUE COMMUNITY COLLEGE
 SCHEDULE OF TRANSFERS
 2019/20 PROPOSED BUDGET

	<u>Revenues</u>	<u>Expenditures</u>	<u>Comments</u>
Other Auxiliary Services Fund			
to Capital Improvement Fund - Maintenance	\$	\$ 49,631	Repair and maintenance for College's facilities used as rental to outside agencies \$42,110; replacement of classroom and student furnishings \$7,521
Total	<u>\$ -</u>	<u>\$ 49,631</u>	
Total Transfer - All Funds	<u><u>\$ 5,601,297</u></u>	<u><u>\$ 5,601,297</u></u>	

ROGUE COMMUNITY COLLEGE
ENTREPRENEURIAL FUND
SUMMARY OF RESOURCES AND REQUIREMENTS
2019/20 PROPOSED BUDGET

	ALLIED HEALTH ACTIVITY	ENTREPRENEURIAL ACTIVITY	STEP ¹ ACTIVITY	PROPOSED TOTAL
STATE SOURCES	\$ -	\$ -	\$ 99,648	\$ 99,648
TUITION AND FEES	1,390,092	0	0	1,390,092
OTHER REVENUE SOURCES	0	100,000	0	100,000
TRANSFERS IN	0	250,000	0	250,000
BEGINNING FUND BALANCE	429,639	321,421	39,266	790,326
TOTAL RESOURCES	\$ 1,819,731	\$ 671,421	\$ 138,914	\$ 2,630,066
INSTRUCTION	\$ 1,142,903	\$ 100,000	\$ -	\$ 1,242,903
INSTRUCTIONAL SUPPORT	334,275	20,000	0	354,275
STUDENT SERVICES	0	156,439	81,231	237,670
COMMUNITY SERVICES	0	20,000	0	20,000
COLLEGE SUPPORT SERVICES	0	260,096	0	260,096
FACILITIES ACQUISITION & CONSTRUCTION	0	20,000	0	20,000
TRANSFERS OUT	88,504	0	0	88,504
CONTINGENCY	254,049	94,886	57,683	406,618
TOTAL REQUIREMENTS	\$ 1,819,731	\$ 671,421	\$ 138,914	\$ 2,630,066

¹The 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.