

Celebrating 50 years



RCC

Proposed Budget 2021-22

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Rogue Community College®

ROGUE COMMUNITY COLLEGE
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2021/22 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 2021

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

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

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

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

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

Balanced Budget

As required by Oregon State Budget Law, the Oregon Community College Accounting Manual, and other applicable policies, we hereby present to the Rogue Community College Budget Committee and the Board of Education a balanced budget for the 2021/22 fiscal year. The budget is a quantitative expression of the mission of Rogue Community College to provide the highest quality education possible while maintaining costs at a reasonable level.

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

As with budgets in the past, the 2021/22 budget has been prepared on a modified accrual basis of accounting (revenues reported when earned; expenditures reported when the liability is incurred; taxes accounted for on a cash basis). The result is that carryovers of financial obligations from year-to-year are precluded and projections of anticipated revenues are not inflated.

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

Economic Environment

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

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

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

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

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

Budget Development Process

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

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

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

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

2021/2022 General Fund Budget Assumptions

Revenue Assumptions:

- State Operations are based upon the Community College Support Funding level of \$673 million
- Property Taxes reflect a 3.5% increase over prior year projected
- Tuition and Fees
 1. Assumes an enrollment decrease of 0% from 2020/2021
 2. \$4 per credit increase in tuition
- Transfers In – see pages 64-66 for details

Expenditure Assumptions:

- Exempt salary schedule increased by 1.4%, plus 1.6% performance adjustment for eligible employees; net reduction of 3 positions
- Full Time faculty salary schedule increased by 1.84% to statewide average, plus one step; net reduction of 4 positions
- Adjunct faculty salary schedule increased 1.84%, less reduction of 10.3% of overall adjunct budget
- Faculty Professional salary schedule increased by 1.4%, plus 1.5% performance adjustment for eligible employees
- Classified salary schedule increased by 1.4%, plus 1.85% performance adjustment for eligible employees, net reduction of 6 full-time and 4 part-time positions
- Student wages increased 2%
- Health insurance contractually stipulated increase of 6%
- PERS rate approximately 15.16%
- Fixed District costs, Departmental Materials & Services and Capital projected for General Fund
- Transfers Out – see pages 64-66 for details

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

Cathy Kemper-Pelle
President

Lisa Stanton
Budget Officer/Chief Financial Officer

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

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

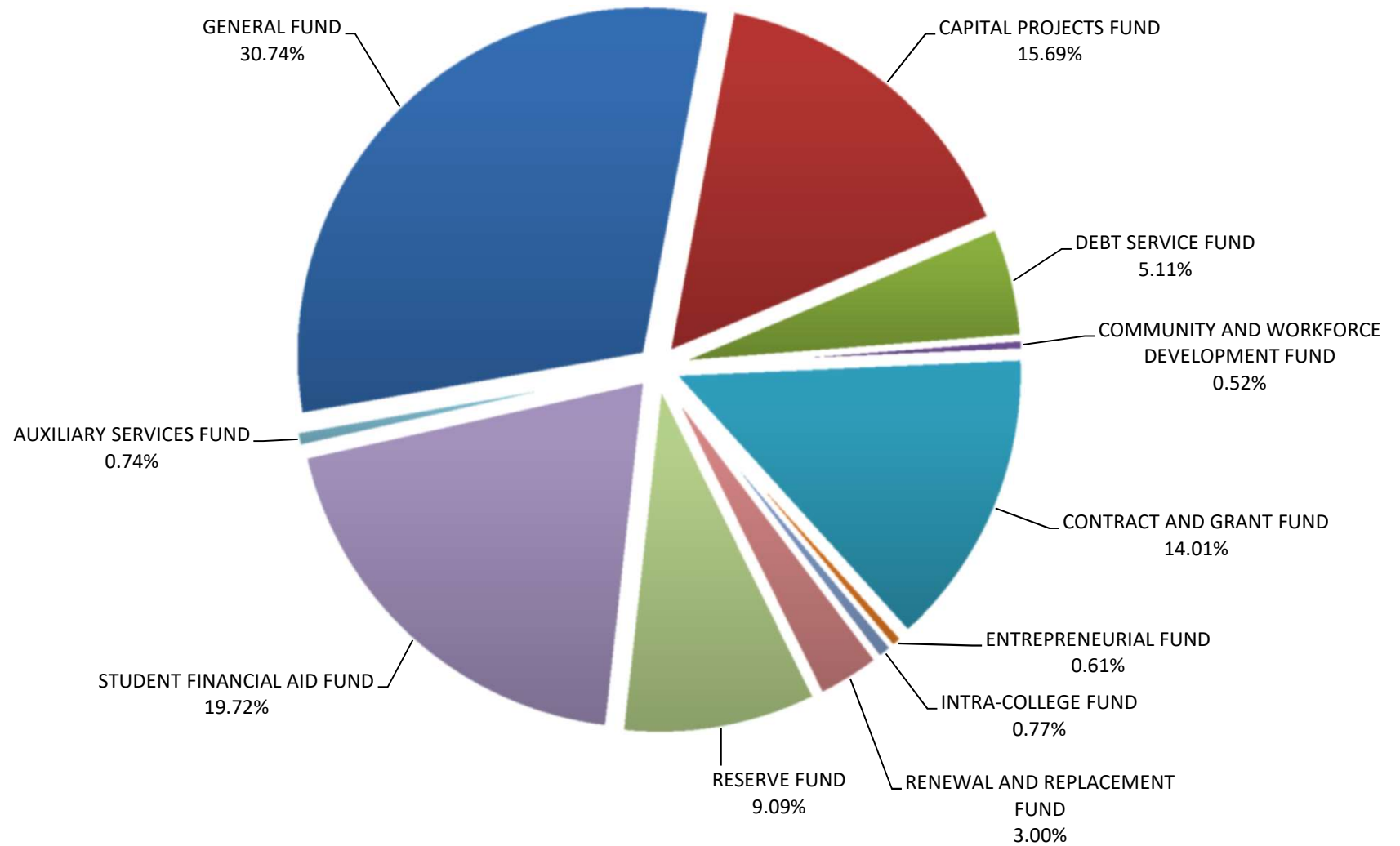
ROGUE COMMUNITY COLLEGE
ALL FUNDS
SUMMARY OF RESOURCES AND REQUIREMENTS
2021/22 PROPOSED BUDGET

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

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

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

ROGUE COMMUNITY COLLEGE
ALL FUNDS
2021/22 PROPOSED BUDGET



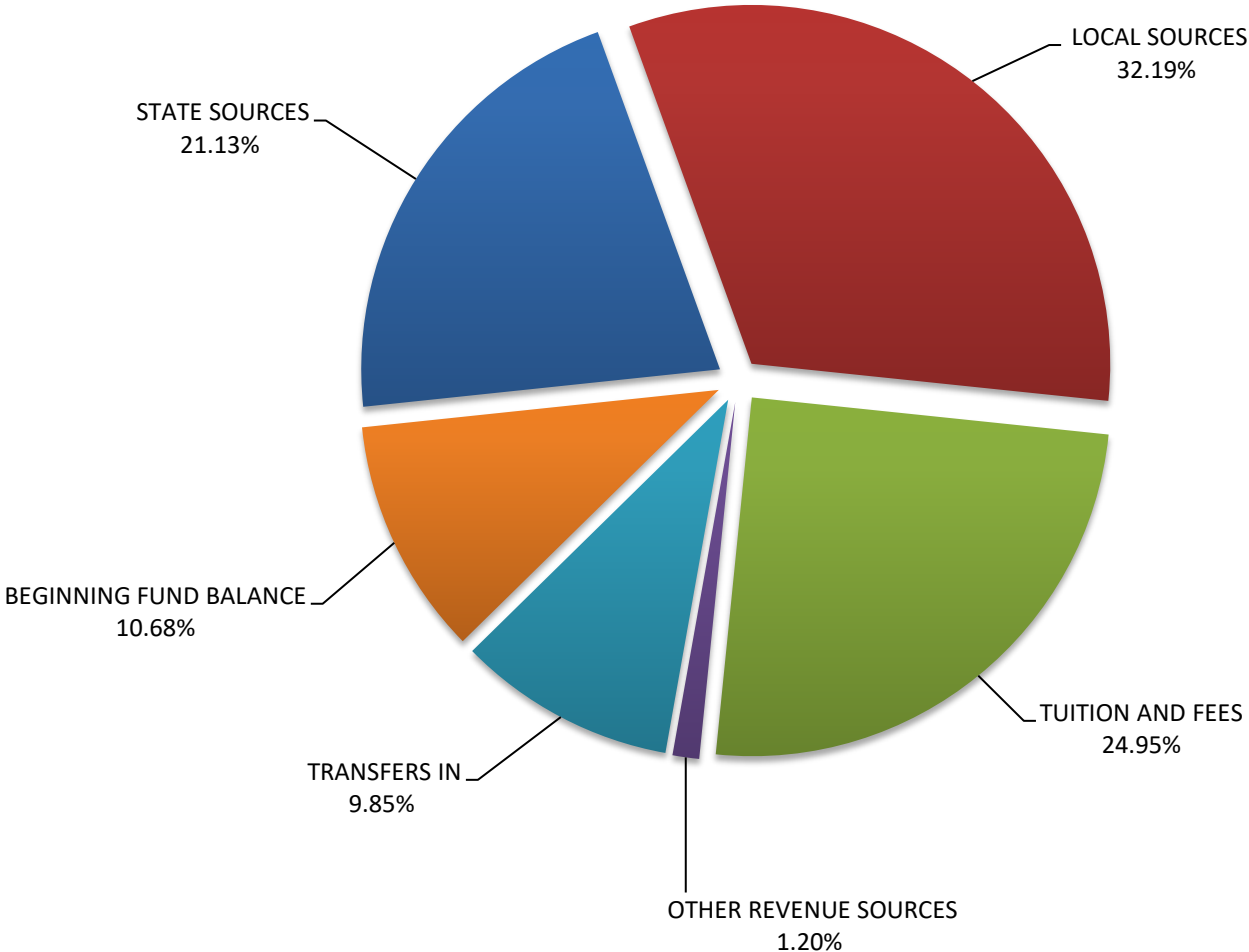
GENERAL FUND

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.

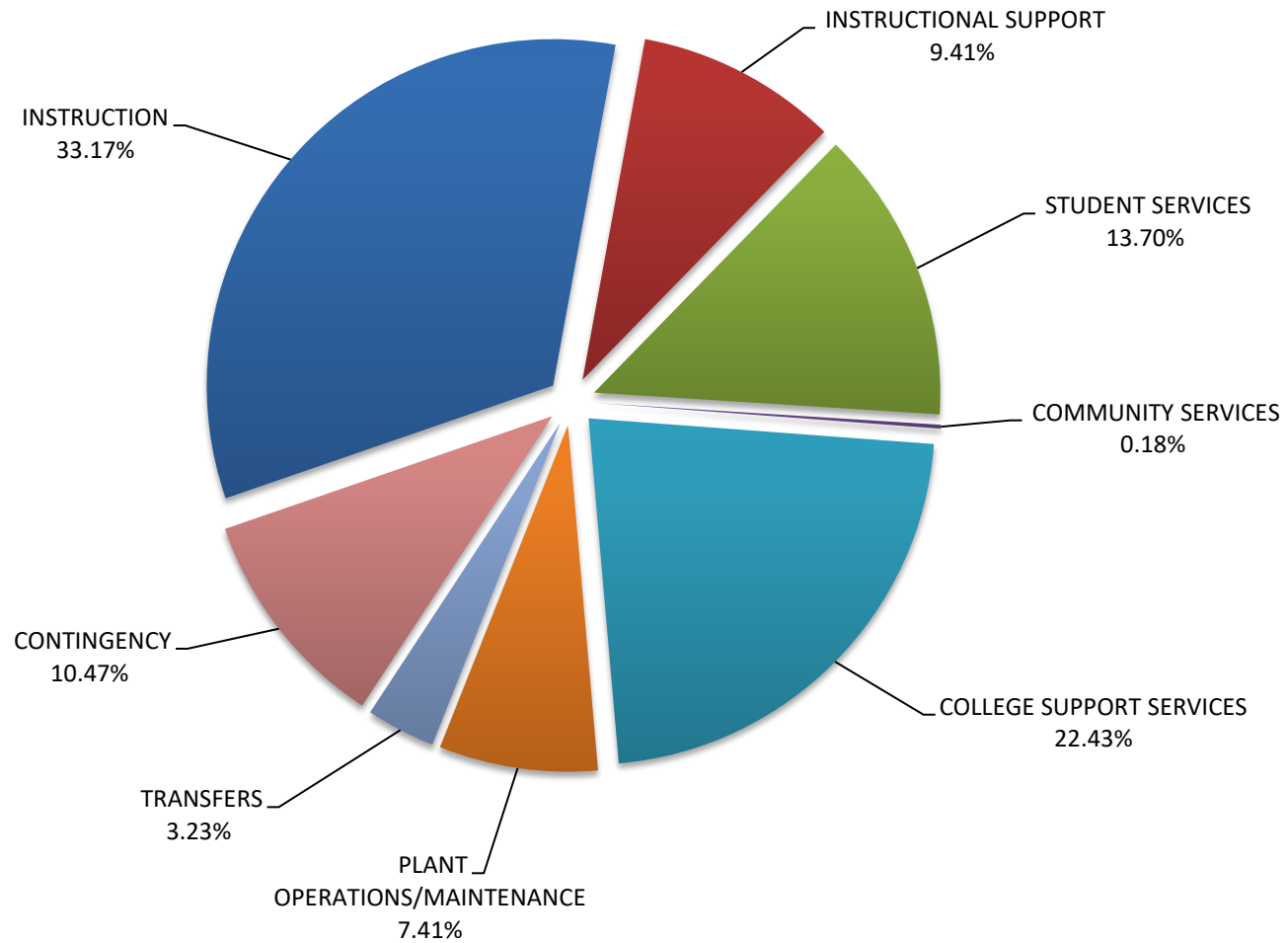
ROGUE COMMUNITY COLLEGE
 GENERAL FUND
 SUMMARY OF RESOURCES AND REQUIREMENTS
 2021/22 PROPOSED BUDGET

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

ROGUE COMMUNITY COLLEGE
GENERAL FUND REVENUE
2021/22 PROPOSED BUDGET



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



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

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

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

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

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

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

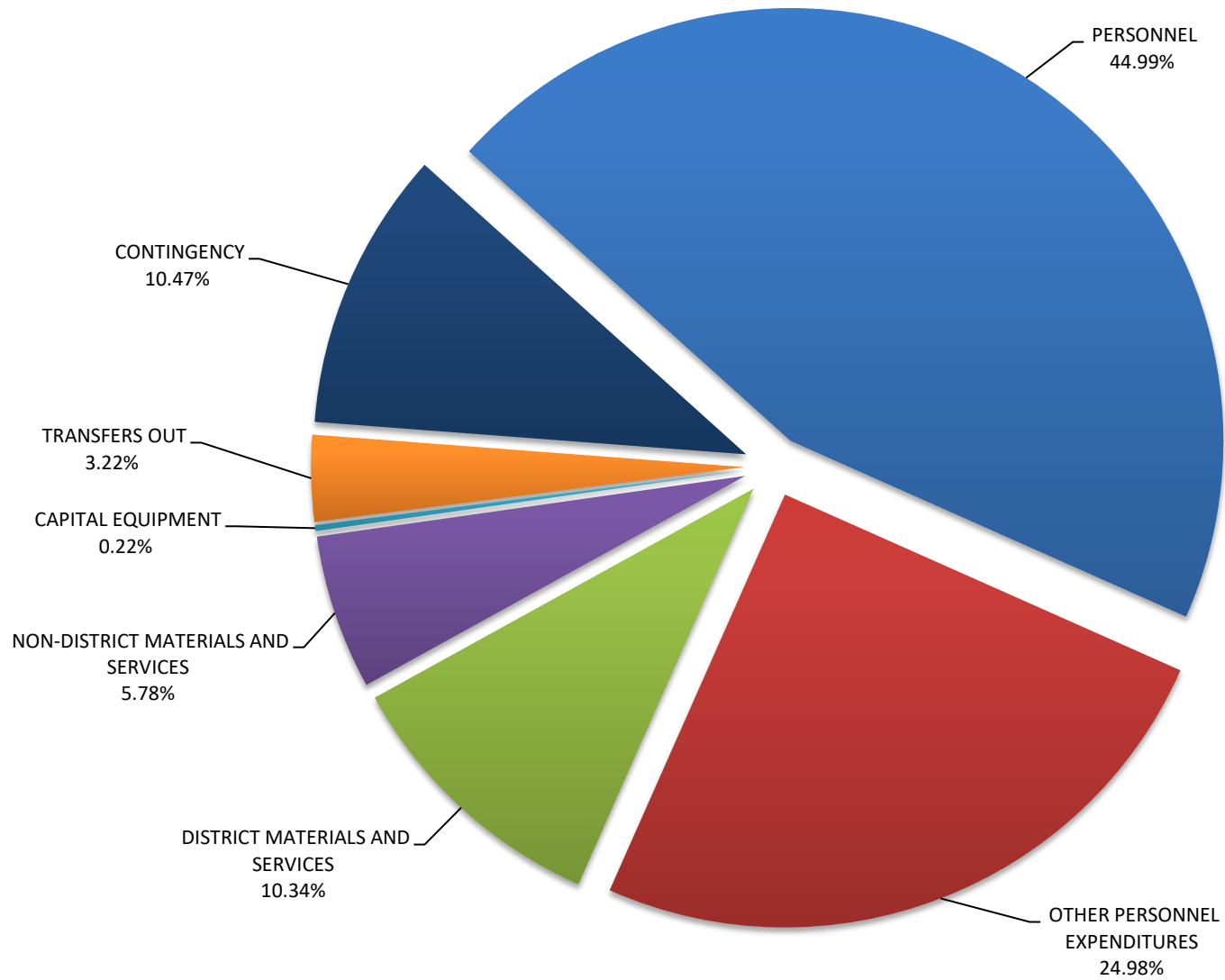
ROGUE COMMUNITY COLLEGE
GENERAL FUND
REQUIREMENTS BY EXPENDITURE CATEGORY
2021/22 PROPOSED BUDGET

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

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

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

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



CAPITAL IMPROVEMENT FUND TYPE

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

CAPITAL PROJECTS FUND (Externally Restricted)

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

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

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

CAPITAL IMPROVEMENT FUND - MAINTENANCE

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

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

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

CAPITAL IMPROVEMENT FUND - STATE & LOCAL
(Externally Restricted)

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

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

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

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DEBT SERVICE FUND TYPE
(Externally Restricted)

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

DEBT SERVICE FUND
(Externally Restricted)

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

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

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

DEBT SERVICE FUND - OTHER
(Externally Restricted)

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

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

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

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SPECIAL REVENUE FUND TYPE

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

COLLEGE SERVICES FUND

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

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

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

COMMUNITY AND WORKFORCE DEVELOPMENT FUND

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

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

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

| 18/19 ACTUAL | 19/20 ACTUAL | 20/21 ADOPTED | 20/21 CURRENT | | PROPOSED TOTAL | APPROVED TOTAL | ADOPTED TOTAL |
|---------------------|---------------------|----------------------|----------------------|---------------------------------------|----------------------|-------------------|------------------|
| \$ 4,684,655 | \$ 3,923,143 | \$ 5,855,849 | \$ 12,895,077 | FEDERAL SOURCES | \$ 10,659,929 | \$ 0 | \$ 0 |
| 566,426 | 414,347 | 1,640,043 | 558,303 | STATE SOURCES | 796,412 | 0 | 0 |
| 137,000 | 75,250 | 74,119 | 295,681 | LOCAL SOURCES | 175,019 | 0 | 0 |
| 313,655 | 282,164 | 280,000 | 280,000 | TUITION AND FEES | 315,000 | 0 | 0 |
| 797,776 | 637,238 | 2,068,520 | 1,547,249 | OTHER REVENUE SOURCES | 3,926,161 | 0 | 0 |
| 0 | 0 | 0 | 0 | TRANSFERS IN | 395,240 | 0 | 0 |
| 1,099,212 | 1,230,780 | 894,194 | 902,046 | BEGINNING FUND BALANCE | 6,502,226 | 0 | 0 |
| <u>\$ 7,598,727</u> | <u>\$ 6,562,923</u> | <u>\$ 10,812,725</u> | <u>\$ 16,478,356</u> | TOTAL RESOURCES | <u>\$ 22,769,987</u> | <u>\$ 0</u> | <u>\$ 0</u> |
| | | | | | | | |
| \$ 1,351,788 | \$ 1,358,711 | \$ 2,159,052 | \$ 2,310,609 | INSTRUCTION | \$ 1,905,564 | \$ 0 | \$ 0 |
| 1,112,029 | 922,557 | 1,334,320 | 1,312,113 | INSTRUCTIONAL SUPPORT | 1,621,817 | 0 | 0 |
| 3,253,235 | 3,013,582 | 4,167,001 | 4,113,049 | STUDENT SERVICES | 3,969,072 | 0 | 0 |
| 7,092 | 4,197 | 100,000 | 15,643 | COMMUNITY SERVICES | 25,000 | 0 | 0 |
| 87,652 | 95,584 | 371,073 | 7,469,149 | COLLEGE SUPPORT SERVICES | 8,195,226 | 0 | 0 |
| 23,103 | 6,563 | 293,314 | 293,314 | PLANT OPERATIONS AND MAINTENANCE | 272,918 | 0 | 0 |
| 533,046 | 149,930 | 1,512,000 | 38,912 | FACILITIES ACQUISITION & CONSTRUCTION | 25,000 | 0 | 0 |
| 0 | 0 | 0 | 0 | TRANSFERS OUT | 3,000,000 | 0 | 0 |
| 0 | 0 | 875,965 | 925,567 | CONTINGENCY | 3,755,390 | 0 | 0 |
| <u>\$ 6,367,947</u> | <u>\$ 5,551,126</u> | <u>\$ 10,812,725</u> | <u>\$ 16,478,356</u> | TOTAL REQUIREMENTS | <u>\$ 22,769,987</u> | <u>\$ 0</u> | <u>\$ 0</u> |

ENTREPRENEURIAL FUND

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

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

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

HIGHER EDUCATION CENTER FUND

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

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

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

INTRA-COLLEGE FUND

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

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

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

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

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

RENEWAL AND REPLACEMENT FUND

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

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

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

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

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

STUDENT FINANCIAL AID FUND (Externally Restricted)

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

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

| 18/19 ACTUAL | 19/20 ACTUAL | 20/21 ADOPTED | 20/21 CURRENT | | PROPOSED TOTAL | APPROVED TOTAL | ADOPTED TOTAL |
|----------------------|----------------------|----------------------|----------------------|--------------------|----------------------|-------------------|------------------|
| \$ 15,648,219 | \$ 16,395,049 | \$ 20,900,000 | \$ 20,900,000 | FEDERAL SOURCES | \$ 26,931,471 | \$ 0 | \$ 0 |
| 3,584,482 | 3,839,043 | 4,600,000 | 4,600,000 | STATE SOURCES | 4,625,000 | 0 | 0 |
| 329,311 | 472,278 | 500,000 | 500,000 | LOCAL SOURCES | 500,000 | 0 | 0 |
| 8,203 | 8,242 | 0 | 0 | TRANSFERS IN | 0 | 0 | 0 |
| <u>\$ 19,570,216</u> | <u>\$ 20,714,613</u> | <u>\$ 26,000,000</u> | <u>\$ 26,000,000</u> | TOTAL RESOURCES | <u>\$ 32,056,471</u> | <u>\$ 0</u> | <u>\$ 0</u> |
| | | | | | | | |
| \$ 19,551,831 | \$ 20,687,376 | \$ 25,965,000 | \$ 25,965,000 | FINANCIAL AID | \$ 32,021,471 | \$ 0 | \$ 0 |
| 18,385 | 27,237 | 35,000 | 35,000 | TRANSFERS OUT | 35,000 | 0 | 0 |
| <u>\$ 19,570,216</u> | <u>\$ 20,714,613</u> | <u>\$ 26,000,000</u> | <u>\$ 26,000,000</u> | TOTAL REQUIREMENTS | <u>\$ 32,056,471</u> | <u>\$ 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 was incorporated into the Reserve Fund. The Unemployment Fund will be retired in FY 2021/22.

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

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

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PROPRIETARY FUND TYPE

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

AUXILIARY SERVICES FUND

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

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

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

AUXILIARY SERVICES FUND - BOOKSTORE

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

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

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

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

Revenue Assumptions:

- State Operations are based upon the Community College Support Funding level of \$673 million
- Property Taxes reflect a 3.5% increase over prior year projected
- Tuition and Fees
 1. Assumes an enrollment decrease of 0% from 2020/21
 2. \$4 per credit increase in tuition
- Transfers In – see pages 64-66 for details

Expenditure Assumptions:

- Exempt salary schedule increased by 1.4%, plus 1.6% performance adjustment for eligible employees; net reduction of 3 positions
- Full Time faculty salary schedule increased by 1.84% to statewide average, plus one step; net reduction of 4 positions
- Adjunct faculty salary schedule increased 1.84%, less reduction of 10.3% of overall adjunct budget
- Faculty Professional salary schedule increased by 1.4%, plus 1.5% performance adjustment for eligible employees
- Classified salary schedule increased by 1.4%, plus 1.85% performance adjustment for eligible employees, net reduction of 6 full-time and 4 part-time positions
- Student wages increased 2%
- Health insurance contractually stipulated increase of 6%
- PERS rate approximately 15.16%
- Fixed District costs, Departmental Materials & Services and Capital projected for General Fund
- Transfers Out – see pages 64-66 for details

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

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ROGUE COMMUNITY COLLEGE
SCHEDULE OF TRANSFERS
2021/22 PROPOSED BUDGET

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

ROGUE COMMUNITY COLLEGE
SCHEDULE OF TRANSFERS
2021/22 PROPOSED BUDGET

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

ROGUE COMMUNITY COLLEGE
SCHEDULE OF TRANSFERS
2021/22 PROPOSED BUDGET

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

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

| | ENTREPRENEURIAL ACTIVITY | STEP ¹ ACTIVITY | PROPOSED TOTAL |
|--------------------------|-----------------------------|----------------------------|----------------|
| STATE SOURCES | \$ - | \$ 233,311 | \$ 233,311 |
| TUITION AND FEES | 162,000 | 0 | 162,000 |
| OTHER REVENUE SOURCES | 100,000 | 0 | 100,000 |
| TRANSFERS IN | 104,025 | 0 | 104,025 |
| BEGINNING FUND BALANCE | 182,678 | 208,874 | 391,552 |
| | <hr/> | <hr/> | <hr/> |
| TOTAL RESOURCES | \$ 548,703 | \$ 442,185 | \$ 990,888 |
| | <hr/> | <hr/> | <hr/> |
| INSTRUCTION | \$ 157,837 | \$ - | \$ 157,837 |
| INSTRUCTIONAL SUPPORT | 100,000 | 0 | 100,000 |
| STUDENT SERVICES | 91,512 | 163,971 | 255,483 |
| COMMUNITY SERVICES | 50,000 | 0 | 50,000 |
| COLLEGE SUPPORT SERVICES | 50,000 | 0 | 50,000 |
| TRANSFERS OUT | 0 | 0 | 0 |
| CONTINGENCY | 99,354 | 278,214 | 377,568 |
| | <hr/> | <hr/> | <hr/> |
| TOTAL REQUIREMENTS | \$ 548,703 | \$ 442,185 | \$ 990,888 |
| | <hr/> | <hr/> | <hr/> |

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.