

Rogue Community College
As of May 21, 2019

| | Actual 2017/18 | Budget 2018/19 | Projected 2018/19 | Budget 2019/20 | Projected 2020/21 |
|---|-------------------|-------------------|----------------------|-------------------|----------------------|
| General Fund | | | | | |
| State Operations | \$ 9,622,996 | \$ 9,315,295 | \$ 9,258,542 | \$ 9,563,217 | \$ 9,288,228 |
| Property Taxes | 13,478,147 | 13,753,601 | 13,965,084 | 14,453,862 | 14,923,612 |
| Tuition and Fees | 12,217,735 | 12,275,897 | 12,594,434 | 12,925,917 | 13,502,519 |
| Other | 500,943 | 376,000 | 733,782 | 566,853 | 568,282 |
| Transfers In | 750,000 | 4,970,185 | 3,263,896 | 358,605 | 3,327,856 |
| Total General Fund Revenue | 36,569,821 | 40,690,978 | 39,815,738 | 37,868,454 | 41,610,497 |
| Personnel | 19,899,479 | 21,518,247 | 20,616,731 | 21,404,012 | 22,982,716 |
| Other Personnel | 8,910,926 | 10,005,426 | 9,415,241 | 10,949,745 | 11,794,151 |
| District M&S | 2,646,303 | 6,850,293 | 5,757,545 | 3,940,613 | 4,387,644 |
| Non-District M&S | 1,652,889 | 1,965,498 | 1,700,997 | 2,060,377 | 2,122,188 |
| Capital | 127,383 | 89,681 | 99,194 | 103,146 | 106,240 |
| Transfers Out | 2,077,444 | 2,147,406 | 1,847,016 | 1,886,754 | 1,834,965 |
| Contingency | - | 2,238,854 | - | 2,570,115 | 2,228,548 |
| Total General Fund Expenses | 35,314,424 | 44,815,405 | 39,436,724 | 42,914,762 | 45,456,452 |
| Beginning Fund Balance | 3,411,897 | 4,124,427 | 4,667,294 | 5,046,308 | 2,570,115 |
| Ending Fund Balance General Fund | 4,667,294 | - | 5,046,308 | - | (1,275,840) |

| | Actual 2017/18 | Budget 2018/19 | Projected 2018/19 | Budget 2019/20 | Projected 2020/21 |
|--|-------------------|-------------------|----------------------|-------------------|----------------------|
| College Services Fund | | | | | |
| College Service Fee | 1,131,889 | 1,476,827 | 1,529,100 | 1,476,827 | 1,476,827 |
| Drop/Add/Late/Transcript Fee | 38,144 | 45,000 | 26,216 | 45,000 | 45,000 |
| Exam Fees | 2,367 | 1,500 | 5,005 | 1,500 | 1,500 |
| Installment Tuition Fees | 111,145 | 95,000 | 113,650 | 95,000 | 95,000 |
| Course Fees | 19,920 | 23,200 | 36,332 | 50,495 | 50,495 |
| Student Parking/Bus Fee | 7,290 | - | 6,900 | - | - |
| Miscellaneous Revenue | (707) | - | - | - | - |
| Transfers In | 260,000 | - | - | - | - |
| Total College Services Fund Revenue | 1,570,048 | 1,641,527 | 1,717,203 | 1,668,822 | 1,668,822 |
| M&S | 206,914 | 324,488 | 215,661 | 365,458 | 371,983 |
| Transfers Out | 705,329 | 3,070,473 | 3,010,139 | 1,194,876 | 4,157,367 |
| Contingency | - | 100,000 | - | 100,000 | 100,000 |
| Reserve for Future Expenditure | - | 3,651,004 | - | 4,230,406 | 1,369,878 |
| Total College Services Fund Expenses | 912,244 | 7,145,965 | 3,225,800 | 5,890,740 | 5,999,228 |
| Beginning Fund Balance | 5,072,711 | 5,504,438 | 5,730,516 | 4,221,918 | 4,330,406 |
| Ending Fund Balance College Services Fund | 5,730,516 | - | 4,221,918 | - | - |

| | | | | | |
|---|-------------------|----------|------------------|----------|--------------------|
| Grand Total Ending Fund Balance General Fund and College Services Fund | 10,397,810 | - | 9,268,226 | - | (1,275,840) |
|---|-------------------|----------|------------------|----------|--------------------|

Rogue Community College
As of May 21, 2019

| Budget Assumptions - General Fund | | |
|--|----------------|----------------|
| Variables | 2019/20 | 2020/21 |
| Resources | | |
| Tuition | \$ 5.00 | \$ 5.00 |
| Student Charge | \$ - | \$ - |
| Enrollment Change | -2% | 0% |
| State Operations | \$590 M | \$590 M |
| Property Taxes | 3.50% | 3.25% |
| Requirements | | |
| Adjunct Faculty | | |
| Enrollment Change | -1.00% | 0.00% |
| Salary Schedule SWA adjust | 1.87% | 3.00% |
| Full Time Faculty SWA adjust | 1.87% | 3.00% |
| Full Time Faculty Step | 1 | 1 |
| Full Time Faculty Professional | 3.40% | 3.50% |
| Exempt | 4.00% | 3.00% |
| Classified | 4.00% | 3.00% |
| Furlough Days | 0.00% | 0.00% |
| PERS Composite Rate for RCC | 23.21% | 23.53% |
| Health Insurance | 7.42% | 6.00% |
| Learn & Earn | 2.00% | 2.00% |
| District M&S | -42.48% | 5.00% |
| Department M&S, Capital increase | 5.38% | 3.00% |
| Department M&S, Capital reduction | 0.00% | 0.00% |
| Contingency (as a % of revenue) | 6.79% | 5.50% |

| | | |
|---|----|---------|
| \$1 increase in Tuition is equal to | \$ | 115,321 |
| 1% of Tuition is equal to | \$ | 131,795 |
| The savings of one furlough day at 0% is equal to | \$ | 86,360 |
| 1% salary increase is equal to | \$ | 182,837 |

| Budget Assumptions - College Services Fund | | |
|---|----------------|----------------|
| Variables | 2019/20 | 2020/21 |
| Resources | | |
| College Service Fee | \$ 12.00 | \$ 12.00 |
| Requirements | | |
| District M&S | 12.63% | 1.75% |
| Reserve for Future Expenditure | 15.87% | -208.82% |
| Contingency (as a % of revenue) | 6.00% | 6.00% |