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Quarterly Budget Transfers

*Recommendation of the President:* That the Rogue Community College (RCC) Board of Education (Board) approve Resolution No. B22-17/18 authorizing budget transfers as presented (see attached).

*Background Information:* The annual budget consists of the best estimate of the College's needs prior to its actual occurrence. The authority to transfer funds is given to the Board by statute to allow a degree of flexibility when actual needs are determined.

*Whereas,* local budget law ORS 294.450 allows transfers within a given fund when authorized by official resolution of the governing body; and,

*Whereas,* the transfers are needed to provide expenditure levels in appropriate account classifications for the College in the current fiscal year 2017/18; therefore, be it

*Resolved,* that the RCC Board approve Resolution No. B22-17/18 authorizing budget transfers as presented.

Action: Approved

Dean Wendle, Vice Chair, RCC Board of Education

Dated: October 17, 2017

**Rogue Community College**  
**2017/18 Quarterly Budget Transfer**  
**Summary of 1<sup>st</sup> Quarter Changes**

**General Fund (Page 1)**

Transfers Out	\$9,194	Increase for Classified Professional Growth
Instructional Support	(\$4,500)	Reclassify graduation guides to Marketing
Student Services	\$11,480	Adjust for approved funding requests
College Support Services	(\$6,980)	Reclassify graduation guides from Instructional Support; Adjust for approved funding requests
Contingency	(\$9,194)	Adjust for Classified Professional Growth

**PERS Fund (Page 3)**

College Support Services	\$75,000	Adjust for anticipated prior PERS adjustments
Contingency	(\$75,000)	

**Capital Improvement Fund – Maintenance (Page 5)**

Plant Operations and Maintenance	\$78,993	Adjust for Civil Rights Improvements
Contingency	(\$78,993)	

**Contract & Grant Fund (Page 10)**

Instruction	\$9,100	Adjust for new grant awards, existing grant balances and anticipated grant fund balances
Instructional Support	(\$19,500)	
Student Services	\$3,000	
Plant Operations and Maintenance	\$7,400	

**Intra-College Fund (Page 12)**

Student Services	(\$4,444)	Increase for Classified Professional Growth;
College Support Services	\$4,444	Adjust budgets for anticipated fund balances

**Technology & Equipment Fund (Page 13)**

Instruction	(\$69,437)	Adjust budgets for anticipated fund balances;
Instructional Support	\$20,687	
College Support Services	\$100,895	Adjust for current year projected fee revenue
Contingency	(\$52,145)	

**College Services Fund (Page 14)**

College Support Services	\$1,584	Adjust for increased cost of RVC Library security
Contingency	(\$1,584)	

Rogue Community College  
 Quarterly Budget Adjustments/Summary  
 2017/18 SEPTEMBER

**Resolution No. B22-17/18**

<b>GENERAL FUND</b>	Original Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Supplemental	Current Budget
TRANSFERS OUT	\$ 2,567,380.00	\$ 9,194.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 2,576,574.00
INSTRUCTION	15,432,376.00	0.00	0.00	0.00	0.00	0.00	15,432,376.00
INSTRUCTIONAL SUPPORT	3,654,710.00	( 4,500.00)	0.00	0.00	0.00	0.00	3,650,210.00
STUDENT SERVICES	5,717,248.00	11,480.00	0.00	0.00	0.00	0.00	5,728,728.00
COMMUNITY SERVICES	195,403.00	0.00	0.00	0.00	0.00	0.00	195,403.00
COLLEGE SUPPORT SERVICES	7,932,864.00	( 6,980.00)	0.00	0.00	0.00	0.00	7,925,884.00
PLANT OPERATIONS AND MAINTENANCE	3,182,805.00	0.00	0.00	0.00	0.00	0.00	3,182,805.00
CONTINGENCY	2,010,770.00	( 9,194.00)	0.00	0.00	0.00	0.00	2,001,576.00
<b>Total</b>	<b>\$ 40,693,556.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 40,693,556.00</b>

Rogue Community College  
 Quarterly Budget Adjustments/Summary  
 2017/18 SEPTEMBER

**Resolution No. B22-17/18**

**UNEMPLOYMENT FUND**

	Original Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Supplemental	Current Budget
COLLEGE SUPPORT SERVICES	\$ 262,665.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 262,665.00
CONTINGENCY	46,352.00	0.00	0.00	0.00	0.00	0.00	46,352.00
<b>Total</b>	<b>\$ 309,017.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 309,017.00</b>

Rogue Community College  
 Quarterly Budget Adjustments/Summary  
 2017/18 SEPTEMBER

**Resolution No. B22-17/18**

<b>PERS FUND</b>	Original Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Supplemental	Current Budget
TRANSFERS OUT	\$ 1,685,502.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 1,685,502.00
COLLEGE SUPPORT SERVICES	50,000.00	75,000.00	0.00	0.00	0.00	0.00	125,000.00
CONTINGENCY	100,000.00	( 75,000.00)	0.00	0.00	0.00	0.00	25,000.00
<b>Total</b>	<b>\$ 1,835,502.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 1,835,502.00</b>

Rogue Community College  
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 2017/18 SEPTEMBER

**Resolution No. B22-17/18**

**STABILITY RESERVE FUND**

TRANSFERS OUT

	Original Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Supplemental	Current Budget
	\$ 750,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 750,000.00
Total	\$ 750,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 750,000.00

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**Resolution No. B22-17/18**

<b>CAPITAL IMPROVEMENT FUND - MAINTENANCE</b>	<u>Original Budget</u>	<u>1st Quarter</u>	<u>2nd Quarter</u>	<u>3rd Quarter</u>	<u>4th Quarter</u>	<u>Supplemental</u>	<u>Current Budget</u>
PLANT OPERATIONS AND MAINTENANCE	\$ 2,195,224.00	\$ 78,993.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 2,274,217.00
FACILITIES ACQUISITION & CONSTRUCTION	1,078,290.00	0.00	0.00	0.00	0.00	0.00	1,078,290.00
CONTINGENCY	211,001.00	( 78,993.00)	0.00	0.00	0.00	0.00	132,008.00
<b>Total</b>	<b>\$ 3,484,515.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 3,484,515.00</b>



Rogue Community College  
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 2017/18 SEPTEMBER

**Resolution No. B22-17/18**

<b>CAPITAL IMPROVEMENT FUND - COPS &amp; BONDS</b>	Original Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Supplemental	Current Budget
FACILITIES ACQUISITION & CONSTRUCTION	\$ 15,000,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 15,000,000.00
Total	\$ 15,000,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 15,000,000.00

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 2017/18 SEPTEMBER

**Resolution No. B22-17/18**

<b>CAPITAL IMPROVEMENT FUND - STATE &amp; LOCAL</b>	Original Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Supplemental	Current Budget
FACILITIES ACQUISITION & CONSTRUCTION	\$ 14,247,100.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 14,247,100.00
Total	\$ 14,247,100.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 14,247,100.00

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 2017/18 SEPTEMBER

**Resolution No. B22-17/18**

**DEBT SERVICE FUND - OTHER**

	Original Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Supplemental	Current Budget
COLLEGE SUPPORT SERVICES	\$ 1,711,248.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 1,711,248.00
CONTINGENCY	34,240.00	0.00	0.00	0.00	0.00	0.00	34,240.00
<b>Total</b>	<b>\$ 1,745,488.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 1,745,488.00</b>

Rogue Community College  
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 2017/18 SEPTEMBER

**Resolution No. B22-17/18**

<b>DEBT SERVICE FUND - GENERAL OBLIG BONDS</b>	Original Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Supplemental	Current Budget
COLLEGE SUPPORT SERVICES	\$ 3,278,900.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 3,278,900.00
Total	\$ 3,278,900.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 3,278,900.00

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 2017/18 SEPTEMBER

**Resolution No. B22-17/18**

**CONTRACT AND GRANT FUND**

	Original Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Supplemental	Current Budget
INSTRUCTION	\$ 1,409,918.00	\$ 9,100.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 1,419,018.00
INSTRUCTIONAL SUPPORT	2,380,505.00	( 19,500.00)	0.00	0.00	0.00	0.00	2,361,005.00
STUDENT SERVICES	3,783,259.00	3,000.00	0.00	0.00	0.00	0.00	3,786,259.00
COMMUNITY SERVICES	5,000.00	0.00	0.00	0.00	0.00	0.00	5,000.00
COLLEGE SUPPORT SERVICES	89,358.00	0.00	0.00	0.00	0.00	0.00	89,358.00
PLANT OPERATIONS AND MAINTENANCE	5,000.00	7,400.00	0.00	0.00	0.00	0.00	12,400.00
FACILITIES ACQUISITION & CONSTRUCTION	1,246,870.00	0.00	0.00	0.00	0.00	0.00	1,246,870.00
CONTINGENCY	586,325.00	0.00	0.00	0.00	0.00	0.00	586,325.00
<b>Total</b>	<b>\$ 9,506,235.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 9,506,235.00</b>

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 2017/18 SEPTEMBER

**Resolution No. B22-17/18**

**SELF-SUPPORT FUND**

	Original Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Supplemental	Current Budget
TRANSFERS OUT	\$ 25,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 25,000.00
INSTRUCTION	566,760.00	0.00	0.00	0.00	0.00	0.00	566,760.00
INSTRUCTIONAL SUPPORT	697,920.00	0.00	0.00	0.00	0.00	0.00	697,920.00
CONTINGENCY	159,645.00	0.00	0.00	0.00	0.00	0.00	159,645.00
<b>Total</b>	<b>\$ 1,449,325.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 1,449,325.00</b>

Rogue Community College  
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**Resolution No. B22-17/18**

**INTRA-COLLEGE FUND**

	Original Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Supplemental	Current Budget
TRANSFERS OUT	\$ 5,500.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	5,500.00
INSTRUCTIONAL SUPPORT	165,629.00	0.00	0.00	0.00	0.00	0.00	165,629.00
STUDENT SERVICES	444,147.00	( 4,444.00)	0.00	0.00	0.00	0.00	439,703.00
COLLEGE SUPPORT SERVICES	95,202.00	4,444.00	0.00	0.00	0.00	0.00	99,646.00
CONTINGENCY	724.00	0.00	0.00	0.00	0.00	0.00	724.00
<b>Total</b>	<b>\$ 711,202.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>711,202.00</b>

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<b>TECHNOLOGY AND EQUIPMENT FUND</b>	Original Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Supplemental	Current Budget
INSTRUCTION	\$ 579,644.00	\$ ( 69,437.00)	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 510,207.00
INSTRUCTIONAL SUPPORT	509,141.00	20,687.00	0.00	0.00	0.00	0.00	529,828.00
STUDENT SERVICES	8,080.00	0.00	0.00	0.00	0.00	0.00	8,080.00
COLLEGE SUPPORT SERVICES	1,271,064.00	100,895.00	0.00	0.00	0.00	0.00	1,371,959.00
PLANT OPERATIONS AND MAINTENANCE	30,415.00	0.00	0.00	0.00	0.00	0.00	30,415.00
CONTINGENCY	185,042.00	( 52,145.00)	0.00	0.00	0.00	0.00	132,897.00
Total	\$ 2,583,386.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 2,583,386.00



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<b>COLLEGE SERVICES FUND</b>	Original Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Supplemental	Current Budget
TRANSFERS OUT	\$ 2,345,068.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	2,345,068.00
COLLEGE SUPPORT SERVICES	246,629.00	1,584.00	0.00	0.00	0.00	0.00	248,213.00
PLANT OPERATIONS AND MAINTENANCE	141,986.00	0.00	0.00	0.00	0.00	0.00	141,986.00
CONTINGENCY	250,000.00	( 1,584.00)	0.00	0.00	0.00	0.00	248,416.00
<b>Total</b>	<b>\$ 2,983,683.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>2,983,683.00</b>

Rogue Community College  
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**Resolution No. B22-17/18**

<b>HIGHER EDUCATION CENTER FUND</b>	Original Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Supplemental	Current Budget
TRANSFERS OUT	\$ 30,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 30,000.00
INSTRUCTIONAL SUPPORT	38,268.00	0.00	0.00	0.00	0.00	0.00	38,268.00
COLLEGE SUPPORT SERVICES	270,153.00	0.00	0.00	0.00	0.00	0.00	270,153.00
PLANT OPERATIONS AND MAINTENANCE	499,889.00	0.00	0.00	0.00	0.00	0.00	499,889.00
CONTINGENCY	120,643.00	0.00	0.00	0.00	0.00	0.00	120,643.00
<b>Total</b>	<b>\$ 958,953.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 958,953.00</b>

Rogue Community College  
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**Resolution No. B22-17/18**

<b>ENTREPRENEURIAL FUND</b>	Original Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Supplemental	Current Budget
TRANSFERS OUT	\$ 83,250.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 83,250.00
INSTRUCTION	771,977.00	0.00	0.00	0.00	0.00	0.00	771,977.00
INSTRUCTIONAL SUPPORT	438,958.00	0.00	0.00	0.00	0.00	0.00	438,958.00
STUDENT SERVICES	117,500.00	0.00	0.00	0.00	0.00	0.00	117,500.00
COMMUNITY SERVICES	100,000.00	0.00	0.00	0.00	0.00	0.00	100,000.00
COLLEGE SUPPORT SERVICES	218,558.00	0.00	0.00	0.00	0.00	0.00	218,558.00
FACILITIES ACQUISITION & CONSTRUCTION	25,000.00	0.00	0.00	0.00	0.00	0.00	25,000.00
CONTINGENCY	290,309.00	0.00	0.00	0.00	0.00	0.00	290,309.00
Total	\$ 2,045,552.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 2,045,552.00

Rogue Community College  
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**Resolution No. B22-17/18**

**FINANCIAL AID FUND**

	Original Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Supplemental	Current Budget
TRANSFERS OUT	\$ 37,600.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 37,600.00
FINANCIAL AID	32,772,704.00	0.00	0.00	0.00	0.00	0.00	32,772,704.00
Total	\$ 32,810,304.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 32,810,304.00

Rogue Community College  
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**Resolution No. B22-17/18**

**AUXILIARY SERVICES FUND**

	Original Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Supplemental	Current Budget
TRANSFERS OUT	\$ 14,550.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 14,550.00
STUDENT SERVICES	2,421,885.00	0.00	0.00	0.00	0.00	0.00	2,421,885.00
CONTINGENCY	189,501.00	0.00	0.00	0.00	0.00	0.00	189,501.00
<b>Total</b>	<b>\$ 2,625,936.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 2,625,936.00</b>

Rogue Community College  
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<b>OTHER AUXILIARY SERVICES FUND</b>	Original Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Supplemental	Current Budget
TRANSFERS OUT	\$ 65,365.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 65,365.00
STUDENT SERVICES	78,182.00	0.00	0.00	0.00	0.00	0.00	78,182.00
COMMUNITY SERVICES	882,861.00	0.00	0.00	0.00	0.00	0.00	882,861.00
PLANT OPERATIONS AND MAINTENANCE	284,634.00	0.00	0.00	0.00	0.00	0.00	284,634.00
CONTINGENCY	162,763.00	0.00	0.00	0.00	0.00	0.00	162,763.00
<b>Total</b>	<b>\$ 1,473,805.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 1,473,805.00</b>