

Budget Transfers

Recommendation of the President: That the Rogue Community College (RCC) Board of Education (Board) approve Resolution No. B75-19/20 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 2019/20; therefore, be it

Resolved, that the RCC Board approve Resolution No. B75-19/20 authorizing budget transfers as presented.

Action: Approved



Kevin Talbert, Ph.D., Chair, RCC Board of Education

Dated: January 21, 2020

Rogue Community College
2019/20 Budget Transfer
Summary of October - December 2019 Changes

General Fund (Page 1)

Student Services	\$4,176	Additional training funds for Enrollment Services and Rogue Central staff
College Support Services	(\$4,176)	

Unemployment Fund (Page 2)

College Support Services	\$38,126	Projected costs for unemployment exceed the original budget appropriation
Contingency	(\$38,126)	

Contract and Grant Fund (Page 9)

Instruction	(\$5,129)	Adjust for new grant awards and approved budget modifications for existing grants
Instructional Support	\$322	
Student Services	\$14,026	
Facilities Acquisition & Construction	\$4,558	
Contingency	(\$13,777)	

Intra-College Fund (Page 11)

Instruction Support	(\$5,000)	Increase in stipend for Associated Student Government members
Student Services	\$5,477	
College Support Services	(\$477)	

**Rogue Community College
2019/20 Budget Transfer
Summary of October - December 2019 Changes**

Technology and Equipment Fund (Page 12)

Instruction	(\$64,568)	Adjustment for non-computer technology awards
Instruction Support	(\$634)	
Contingency	\$65,202	

College Services Fund (Page 13)

Transfers Out	\$23,232	Increase in stipend for Associated Student Government members, requiring an additional transfer
Contingency	(\$23,232)	

Higher Education Center Fund (Page 14)

College Support Services	\$22,460	Increase in contracted security costs at RVC due to additional hours and patrols
Plant Operations and Maintenance	(\$22,460)	

Rogue Community College
Quarterly Budget Adjustments/Summary
2019/20 DECEMBER

GENERAL FUND	Original Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Supplemental	Current Budget
TRANSFERS OUT	\$ 1,886,754.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 1,886,754.00
INSTRUCTION	15,692,026.00	258,300.00	0.00	0.00	0.00	0.00	15,950,326.00
INSTRUCTIONAL SUPPORT	4,012,118.00	127,771.00	0.00	0.00	0.00	0.00	4,139,889.00
STUDENT SERVICES	6,441,917.00	166,936.00	4,176.00	0.00	0.00	0.00	6,613,029.00
COMMUNITY SERVICES	191,687.00	0.00	0.00	0.00	0.00	0.00	191,687.00
COLLEGE SUPPORT SERVICES	8,874,944.00	198,633.00	(4,176.00)	0.00	0.00	0.00	9,069,401.00
PLANT OPERATIONS AND MAINTENANCE	3,245,201.00	0.00	0.00	0.00	0.00	0.00	3,245,201.00
CONTINGENCY	2,570,115.00	(751,640.00)	0.00	0.00	0.00	0.00	1,818,475.00
Total	\$ 42,914,762.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 42,914,762.00

Rogue Community College
 Quarterly Budget Adjustments/Summary
 2019/20 DECEMBER

UNEMPLOYMENT FUND

	Original Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Supplemental	Current Budget
COLLEGE SUPPORT SERVICES	\$ 82,125.00	\$ 0.00	\$ 38,126.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 120,251.00
CONTINGENCY	211,931.00	0.00	(38,126.00)	0.00	0.00	0.00	173,805.00
Total	\$ 294,056.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 294,056.00

Rogue Community College
 Quarterly Budget Adjustments/Summary
 2019/20 DECEMBER

PERS FUND	Original Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Supplemental	Current Budget
TRANSFERS OUT	\$ 1,826,356.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 1,826,356.00
COLLEGE SUPPORT SERVICES	100,000.00	0.00	0.00	0.00	0.00	0.00	100,000.00
CONTINGENCY	102,274.00	0.00	0.00	0.00	0.00	0.00	102,274.00
Total	\$ 2,028,630.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 2,028,630.00

Rogue Community College
 Quarterly Budget Adjustments/Summary
 2019/20 DECEMBER

CAPITAL IMPROVEMENT FUND - MAINTENANCE	Original Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Supplemental	Current Budget
TRANSFERS OUT	\$ 200,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	200,000.00
PLANT OPERATIONS AND MAINTENANCE	2,348,508.00	0.00	0.00	0.00	0.00	0.00	2,348,508.00
FACILITIES ACQUISITION & CONSTRUCTION	230,314.00	0.00	0.00	0.00	0.00	0.00	230,314.00
CONTINGENCY	200,000.00	0.00	0.00	0.00	0.00	0.00	200,000.00
Total	\$ 2,978,822.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	2,978,822.00

Rogue Community College
 Quarterly Budget Adjustments/Summary
 2019/20 DECEMBER

CAPITAL IMPROVEMENT FUND - COPS & BONDS	Original Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Supplemental	Current Budget
FACILITIES ACQUISITION & CONSTRUCTION	\$ 14,131,334.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 14,131,334.00
Total	\$ 14,131,334.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 14,131,334.00

Rogue Community College
 Quarterly Budget Adjustments/Summary
 2019/20 DECEMBER

CAPITAL IMPROVEMENT FUND - STATE & LOCAL	Original Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Supplemental	Current Budget
FACILITIES ACQUISITION & CONSTRUCTION	\$ 15,778,241.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 15,778,241.00
Total	\$ 15,778,241.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 15,778,241.00

Rogue Community College
 Quarterly Budget Adjustments/Summary
 2019/20 DECEMBER

DEBT SERVICE FUND - OTHER

	Original Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Supplemental	Current Budget
COLLEGE SUPPORT SERVICES	\$ 1,852,102.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 1,852,102.00
CONTINGENCY	34,240.00	0.00	0.00	0.00	0.00	0.00	34,240.00
Total	\$ 1,886,342.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 1,886,342.00

Rogue Community College
 Quarterly Budget Adjustments/Summary
 2019/20 DECEMBER

DEBT SERVICE FUND - GENERAL OBLIG BONDS	Original Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Supplemental	Current Budget
COLLEGE SUPPORT SERVICES	\$ 3,527,650.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 3,527,650.00
Total	\$ 3,527,650.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 3,527,650.00

Rogue Community College
Quarterly Budget Adjustments/Summary
2019/20 DECEMBER

CONTRACT AND GRANT FUND	Original Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Supplemental	Current Budget
INSTRUCTION	\$ 1,646,531.00	\$ 82,440.00	\$ (5,129.00)	\$ 0.00	\$ 0.00	\$ 0.00	\$ 1,723,842.00
INSTRUCTIONAL SUPPORT	1,243,188.00	(114,420.00)	322.00	0.00	0.00	0.00	1,129,090.00
STUDENT SERVICES	4,723,553.00	(5,731.00)	14,026.00	0.00	0.00	0.00	4,731,848.00
COMMUNITY SERVICES	5,000.00	0.00	0.00	0.00	0.00	0.00	5,000.00
COLLEGE SUPPORT SERVICES	95,627.00	0.00	0.00	0.00	0.00	0.00	95,627.00
PLANT OPERATIONS AND MAINTENANCE	648,753.00	(103,753.00)	0.00	0.00	0.00	0.00	545,000.00
FACILITIES ACQUISITION & CONSTRUCTION	1,505,000.00	141,464.00	4,558.00	0.00	0.00	0.00	1,651,022.00
CONTINGENCY	943,163.00	0.00	(13,777.00)	0.00	0.00	0.00	929,386.00
Total	\$ 10,810,815.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 10,810,815.00

Rogue Community College
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 2019/20 DECEMBER

SELF-SUPPORT FUND

	Original Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Supplemental	Current Budget
TRANSFERS OUT	\$ 35,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 35,000.00
INSTRUCTION	615,331.00	5,691.00	0.00	0.00	0.00	0.00	621,022.00
INSTRUCTIONAL SUPPORT	665,239.00	(5,691.00)	0.00	0.00	0.00	0.00	659,548.00
CONTINGENCY	182,329.00	0.00	0.00	0.00	0.00	0.00	182,329.00
Total	\$ 1,497,899.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 1,497,899.00

Rogue Community College
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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	268,860.00	0.00	(5,000.00)	0.00	0.00	0.00	263,860.00
STUDENT SERVICES	408,476.00	0.00	5,477.00	0.00	0.00	0.00	413,953.00
COLLEGE SUPPORT SERVICES	74,788.00	0.00	(477.00)	0.00	0.00	0.00	74,311.00
Total	\$ 757,624.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 757,624.00

Rogue Community College
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2019/20 DECEMBER

TECHNOLOGY AND EQUIPMENT FUND	Original Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Supplemental	Current Budget
TRANSFERS OUT	\$ 255,126.00	\$ (255,126.00)	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
INSTRUCTION	345,098.00	240,726.00	(64,568.00)	0.00	0.00	0.00	521,256.00
INSTRUCTIONAL SUPPORT	23,000.00	0.00	(634.00)	0.00	0.00	0.00	22,366.00
STUDENT SERVICES	15,580.00	0.00	0.00	0.00	0.00	0.00	15,580.00
COLLEGE SUPPORT SERVICES	1,538,023.00	0.00	0.00	0.00	0.00	0.00	1,538,023.00
PLANT OPERATIONS AND MAINTENANCE	10,000.00	14,400.00	0.00	0.00	0.00	0.00	24,400.00
CONTINGENCY	90,000.00	0.00	65,202.00	0.00	0.00	0.00	155,202.00
Total	\$ 2,276,827.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 2,276,827.00

Rogue Community College
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 2019/20 DECEMBER

COLLEGE SERVICES FUND	Original Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Supplemental	Current Budget
TRANSFERS OUT	\$ 1,194,876.00	\$ 0.00	\$ 23,232.00	\$ 0.00	\$ 0.00	\$ 0.00	1,218,108.00
COLLEGE SUPPORT SERVICES	175,707.00	0.00	0.00	0.00	0.00	0.00	175,707.00
PLANT OPERATIONS AND MAINTENANCE	189,751.00	0.00	0.00	0.00	0.00	0.00	189,751.00
CONTINGENCY	100,000.00	0.00	(23,232.00)	0.00	0.00	0.00	76,768.00
Total	\$ 1,660,334.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	1,660,334.00

Rogue Community College
 Quarterly Budget Adjustments/Summary
 2019/20 DECEMBER

HIGHER EDUCATION CENTER FUND	Original Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Supplemental	Current Budget
TRANSFERS OUT	\$ 10,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 10,000.00
INSTRUCTIONAL SUPPORT	38,958.00	0.00	0.00	0.00	0.00	0.00	38,958.00
COLLEGE SUPPORT SERVICES	294,045.00	0.00	22,460.00	0.00	0.00	0.00	316,505.00
PLANT OPERATIONS AND MAINTENANCE	505,478.00	0.00	(22,460.00)	0.00	0.00	0.00	483,018.00
CONTINGENCY	100,000.00	0.00	0.00	0.00	0.00	0.00	100,000.00
Total	\$ 948,481.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 948,481.00

Rogue Community College
Quarterly Budget Adjustments/Summary
2019/20 DECEMBER

ENTREPRENEURIAL FUND	Original Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Supplemental	Current Budget
TRANSFERS OUT	\$ 88,504.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 88,504.00
INSTRUCTION	1,242,903.00	0.00	0.00	0.00	0.00	0.00	1,242,903.00
INSTRUCTIONAL SUPPORT	354,275.00	(20,000.00)	0.00	0.00	0.00	0.00	334,275.00
STUDENT SERVICES	237,670.00	(20,000.00)	0.00	0.00	0.00	0.00	217,670.00
COMMUNITY SERVICES	20,000.00	70,256.00	0.00	0.00	0.00	0.00	90,256.00
COLLEGE SUPPORT SERVICES	260,096.00	(20,000.00)	0.00	0.00	0.00	0.00	240,096.00
FACILITIES ACQUISITION & CONSTRUCTION	20,000.00	(10,256.00)	0.00	0.00	0.00	0.00	9,744.00
CONTINGENCY	406,618.00	0.00	0.00	0.00	0.00	0.00	406,618.00
Total	\$ 2,630,066.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 2,630,066.00

Rogue Community College
 Quarterly Budget Adjustments/Summary
 2019/20 DECEMBER

FINANCIAL AID FUND

	Original Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Supplemental	Current Budget
TRANSFERS OUT	\$ 35,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 35,000.00
FINANCIAL AID	29,562,006.00	0.00	0.00	0.00	0.00	0.00	29,562,006.00
Total	\$ 29,597,006.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 29,597,006.00

Rogue Community College
 Quarterly Budget Adjustments/Summary
 2019/20 DECEMBER

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	1,713,941.00	0.00	0.00	0.00	0.00	0.00	1,713,941.00
CONTINGENCY	264,322.00	0.00	0.00	0.00	0.00	0.00	264,322.00
Total	\$ 1,992,813.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	1,992,813.00

Rogue Community College
 Quarterly Budget Adjustments/Summary
 2019/20 DECEMBER

OTHER AUXILIARY SERVICES FUND	Original Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Supplemental	Current Budget
TRANSFERS OUT	\$ 49,631.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 49,631.00
STUDENT SERVICES	75,289.00	0.00	0.00	0.00	0.00	0.00	75,289.00
COMMUNITY SERVICES	709,000.00	0.00	0.00	0.00	0.00	0.00	709,000.00
COLLEGE SUPPORT SERVICES	6,700.00	0.00	0.00	0.00	0.00	0.00	6,700.00
PLANT OPERATIONS AND MAINTENANCE	313,831.00	0.00	0.00	0.00	0.00	0.00	313,831.00
CONTINGENCY	92,998.00	0.00	0.00	0.00	0.00	0.00	92,998.00
Total	\$ 1,247,449.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 1,247,449.00