

Budget Transfers

Recommendation of the President: That the Rogue Community College (RCC) Board of Education (Board) approve Resolution No. B49-21/22 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 2021/22, therefore, be it

Resolved, that the RCC Board approve Resolution No. B49-21/22 authorizing budget transfers as presented.

Action: Approved



Roger Stokes, Chair, RCC Board of Education

Dated: January 18, 2022

**Rogue Community College
2021/22 Budget Transfer
Summary of October - December 2021 Changes**

General Fund (Page 1)

Transfers Out	\$26,036	Athletics men's soccer and women's volleyball playoff expenses
Instruction	(\$39,554)	Reorganization of positions within Academic Affairs
Instructional Support	(\$53,050)	
Community Services	\$92,604	
College Support Services	(\$77,949)	Athletics men's soccer and women's volleyball playoff expenses; reclass facility lease and fire protection to Plant Operations & Maintenance; Presidential Search
Plant Operations and Maintenance	\$118,913	Reclass facility lease and fire protection from College Support Services
Contingency	(\$67,000)	Presidential Search

Contract and Grant Fund (Page 5)

Instruction	(\$9,200)	Adjust for new grant awards and approved budget modifications for existing grants
Instructional Support	\$17,720	
Student Services	\$9,000	
College Support Services	\$43,620	
Plant Operations and Maintenance	\$660	
Contingency	(\$61,800)	

Intra-College Fund (Page 7)

Student Services	\$26,036	Increase appropriations for Athletics playoff expenses
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Renewal and Replacement Fund (Page 8)

College Support Services	(\$1,618)	Application for zone change at Table Rock Campus
Plant Operations and Maintenance	\$1,618	

Rogue Community College
 Quarterly Budget Adjustments/Summary
 2021/22 DECEMBER

Resolution No.

GENERAL FUND	Original Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Supplemental	Current Budget
TRANSFERS OUT	\$ 1,611,820.00	\$ 12,948.00	\$ 26,036.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 1,650,804.00
INSTRUCTION	16,572,874.00	0.00	(39,554.00)	0.00	0.00	0.00	16,533,320.00
INSTRUCTIONAL SUPPORT	4,701,176.00	0.00	(53,050.00)	0.00	0.00	0.00	4,648,126.00
STUDENT SERVICES	6,846,107.00	0.00	0.00	0.00	0.00	0.00	6,846,107.00
COMMUNITY SERVICES	89,324.00	0.00	92,604.00	0.00	0.00	0.00	181,928.00
COLLEGE SUPPORT SERVICES	11,209,522.00	0.00	(77,949.00)	0.00	0.00	0.00	11,131,573.00
PLANT OPERATIONS AND MAINTENANCE	3,704,912.00	20,182.00	118,913.00	0.00	0.00	0.00	3,844,007.00
CONTINGENCY	5,231,432.00	(33,130.00)	(67,000.00)	0.00	0.00	0.00	5,131,302.00
Total	\$ 49,967,167.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 49,967,167.00

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RESERVE FUND	Original Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Supplemental	Current Budget
TRANSFERS OUT	\$ 1,339,072.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 1,339,072.00
Total	\$ 1,339,072.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 1,339,072.00

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CAPITAL PROJECTS FUND	Original Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Supplemental	Current Budget
FACILITIES ACQUISITION & CONSTRUCTION	\$ 25,493,949.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 25,493,949.00
Total	\$ 25,493,949.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 25,493,949.00

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DEBT SERVICE FUND

	Original Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Supplemental	Current Budget
COLLEGE SUPPORT SERVICES	\$ 7,670,238.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 7,670,238.00
CONTINGENCY	226,026.00	0.00	0.00	0.00	0.00	0.00	226,026.00
Total	\$ 7,896,264.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 7,896,264.00

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CONTRACT AND GRANT FUND

	Original Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Supplemental	Current Budget
TRANSFERS OUT	\$ 3,000,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 3,000,000.00
INSTRUCTION	1,905,564.00	5,604.00	(9,200.00)	0.00	0.00	0.00	1,901,968.00
INSTRUCTIONAL SUPPORT	1,621,817.00	0.00	17,720.00	0.00	0.00	0.00	1,639,537.00
STUDENT SERVICES	3,969,072.00	9,344.00	9,000.00	0.00	0.00	0.00	3,987,416.00
COMMUNITY SERVICES	25,000.00	0.00	0.00	0.00	0.00	0.00	25,000.00
COLLEGE SUPPORT SERVICES	8,195,226.00	(5,604.00)	43,620.00	0.00	0.00	0.00	8,233,242.00
PLANT OPERATIONS AND MAINTENANCE	272,918.00	0.00	660.00	0.00	0.00	0.00	273,578.00
FACILITIES ACQUISITION & CONSTRUCTION	25,000.00	0.00	0.00	0.00	0.00	0.00	25,000.00
CONTINGENCY	3,755,390.00	(9,344.00)	(61,800.00)	0.00	0.00	0.00	3,684,246.00
Total	\$ 22,769,987.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 22,769,987.00

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COMMUNITY & WORKFORCE DEVELOPMENT	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	523,213.00	0.00	0.00	0.00	0.00	0.00	523,213.00
INSTRUCTIONAL SUPPORT	271,154.00	0.00	0.00	0.00	0.00	0.00	271,154.00
CONTINGENCY	18,688.00	0.00	0.00	0.00	0.00	0.00	18,688.00
Total	\$ 848,055.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 848,055.00

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INTRA-COLLEGE FUND

	Original Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Supplemental	Current Budget
TRANSFERS OUT	\$ 178,750.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	178,750.00
INSTRUCTIONAL SUPPORT	175,250.00	0.00	0.00	0.00	0.00	0.00	175,250.00
STUDENT SERVICES	788,948.00	0.00	26,036.00	0.00	0.00	0.00	814,984.00
COLLEGE SUPPORT SERVICES	101,987.00	0.00	0.00	0.00	0.00	0.00	101,987.00
Total	\$ 1,244,935.00	\$ 0.00	\$ 26,036.00	\$ 0.00	\$ 0.00	\$ 0.00	1,270,971.00

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RENEWAL AND REPLACEMENT FUND	Original Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Supplemental	Current Budget
TRANSFERS OUT	\$ 1,065,934.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 1,065,934.00
INSTRUCTION	535,575.00	0.00	0.00	0.00	0.00	0.00	535,575.00
INSTRUCTIONAL SUPPORT	20,000.00	0.00	0.00	0.00	0.00	0.00	20,000.00
COLLEGE SUPPORT SERVICES	567,839.00	0.00	(1,618.00)	0.00	0.00	0.00	566,221.00
PLANT OPERATIONS AND MAINTENANCE	2,454,880.00	0.00	1,618.00	0.00	0.00	0.00	2,456,498.00
CONTINGENCY	225,000.00	0.00	0.00	0.00	0.00	0.00	225,000.00
Total	\$ 4,869,228.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 4,869,228.00

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ENTREPRENEURIAL FUND	Original Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Supplemental	Current Budget
INSTRUCTION	\$ 157,837.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 157,837.00
INSTRUCTIONAL SUPPORT	100,000.00	0.00	0.00	0.00	0.00	0.00	100,000.00
STUDENT SERVICES	255,483.00	0.00	0.00	0.00	0.00	0.00	255,483.00
COMMUNITY SERVICES	50,000.00	0.00	0.00	0.00	0.00	0.00	50,000.00
COLLEGE SUPPORT SERVICES	50,000.00	0.00	0.00	0.00	0.00	0.00	50,000.00
CONTINGENCY	377,568.00	0.00	0.00	0.00	0.00	0.00	377,568.00
Total	\$ 990,888.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 990,888.00

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STUDENT 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	32,021,471.00	0.00	0.00	0.00	0.00	0.00	32,021,471.00
Total	\$ 32,056,471.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 32,056,471.00

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AUXILIARY SERVICES FUND

	Original Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Supplemental	Current Budget
TRANSFERS OUT	\$ 135,522.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 135,522.00
INSTRUCTION	17,000.00	0.00	0.00	0.00	0.00	0.00	17,000.00
STUDENT SERVICES	269,736.00	0.00	0.00	0.00	0.00	0.00	269,736.00
COMMUNITY SERVICES	232,918.00	0.00	0.00	0.00	0.00	0.00	232,918.00
PLANT OPERATIONS AND MAINTENANCE	278,534.00	0.00	0.00	0.00	0.00	0.00	278,534.00
CONTINGENCY	272,933.00	0.00	0.00	0.00	0.00	0.00	272,933.00
Total	\$ 1,206,643.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 1,206,643.00