

Budget Transfers

Recommendation of the President: That the Rogue Community College (RCC) Board of Education (Board) approve Resolution No. B80-18/19 authorizing budget transfers as presented (see attached).

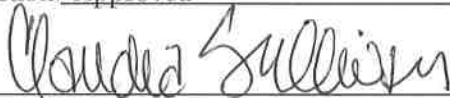
Background Information: The annual budget consists of the best estimate of the College's needs prior to its actual occurrence. The authority to transfer funds is given to the Board by statute to allow a degree of flexibility when actual needs are determined.

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 2018/19; therefore, be it

Resolved, that the RCC Board approve Resolution No. B80-18/19 authorizing budget transfers as presented.

Action: Approved



Claudia Sullivan, Chair, RCC Board of Education

Dated: April 16, 2019

**Rogue Community College
2018/19 Budget Transfer
Summary of January – March 2019 Changes**

General Fund (Page 1)

Instruction	\$24,320	Purchase of educational modules, registration and testing assessments for CTE Academy Certified Production Technician (CPT) courses added Winter and Spring 2019
College Support Services	(\$24,320)	

Contract & Grant Fund (Page 10)

Instruction	(\$167)	Adjust for new grant awards, existing grant balances and actual grant fund balances
Instructional Support	\$285	
Student Services	\$6,778	
Contingency	(\$6,896)	

Self-Support Fund (Page 11)

Instruction	\$39,294	\$36,072 for driver training replacement vehicles; \$3,222 for AHA Training Center iSimulate ALSi Membership System and ALSi Simulation Pro Set Complete
Contingency	(\$39,294)	

Other Auxiliary Services Fund (Page 19)

Community Services	\$31,183	Upgrade computers in testing centers
Contingency	(\$31,183)	

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GENERAL FUND	Original Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Supplemental	Current Budget
TRANSFERS OUT	\$ 2,147,406.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 2,147,406.00
INSTRUCTION	15,814,877.00	0.00	0.00	24,320.00	0.00	0.00	15,839,197.00
INSTRUCTIONAL SUPPORT	3,950,044.00	250,945.00	0.00	0.00	0.00	0.00	4,200,989.00
STUDENT SERVICES	5,883,238.00	0.00	0.00	0.00	0.00	0.00	5,883,238.00
COMMUNITY SERVICES	184,989.00	0.00	0.00	0.00	0.00	0.00	184,989.00
COLLEGE SUPPORT SERVICES	11,398,748.00	(249,998.00)	0.00	(24,320.00)	0.00	0.00	11,124,430.00
PLANT OPERATIONS AND MAINTENANCE	3,197,249.00	(947.00)	0.00	0.00	0.00	0.00	3,196,302.00
CONTINGENCY	2,238,854.00	0.00	0.00	0.00	0.00	0.00	2,238,854.00
Total	\$ 44,815,405.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 44,815,405.00

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UNEMPLOYMENT FUND

	Original Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Supplemental	Current Budget
COLLEGE SUPPORT SERVICES	\$ 81,989.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	81,989.00
CONTINGENCY	192,898.00	0.00	0.00	0.00	0.00	0.00	192,898.00
Total	\$ 274,887.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	274,887.00

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PERS FUND	Original Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Supplemental	Current Budget
TRANSFERS OUT	\$ 3,328,270.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 3,328,270.00
COLLEGE SUPPORT SERVICES	100,000.00	0.00	0.00	0.00	0.00	0.00	100,000.00
CONTINGENCY	50,000.00	0.00	0.00	0.00	0.00	0.00	50,000.00
Total	\$ 3,478,270.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 3,478,270.00

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STABILITY RESERVE FUND
 TRANSFERS OUT

	Original Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Supplemental	Current Budget
	\$ 600,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 600,000.00
Total	\$ 600,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 600,000.00

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CAPITAL IMPROVEMENT FUND - MAINTENANCE	<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>
TRANSFERS OUT	\$ 200,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	200,000.00
PLANT OPERATIONS AND MAINTENANCE	2,156,540.00	26,765.00	0.00	0.00	0.00	0.00	2,183,305.00
FACILITIES ACQUISITION & CONSTRUCTION	814,718.00	(26,765.00)	0.00	0.00	0.00	0.00	787,953.00
CONTINGENCY	217,248.00	0.00	0.00	0.00	0.00	0.00	217,248.00
Total	\$ 3,388,506.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	3,388,506.00

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CAPITAL IMPROVEMENT FUND - COPS & BONDS	Original Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Supplemental	Current Budget
FACILITIES ACQUISITION & CONSTRUCTION	\$ 18,245,170.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 18,245,170.00
Total	\$ 18,245,170.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 18,245,170.00

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CAPITAL IMPROVEMENT FUND - STATE & LOCAL	Original Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Supplemental	Current Budget
FACILITIES ACQUISITION & CONSTRUCTION	\$ 15,128,908.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 15,128,908.00
Total	\$ 15,128,908.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 15,128,908.00

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DEBT SERVICE FUND - OTHER

	Original Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Supplemental	Current Budget
COLLEGE SUPPORT SERVICES	\$ 1,779,229.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	1,779,229.00
CONTINGENCY	34,240.00	0.00	0.00	0.00	0.00	0.00	34,240.00
Total	\$ 1,813,469.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	1,813,469.00

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DEBT SERVICE FUND - GENERAL OBLIG BONDS	Original Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Supplemental	Current Budget
COLLEGE SUPPORT SERVICES	\$ 3,403,950.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 3,403,950.00
Total	\$ 3,403,950.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 3,403,950.00

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CONTRACT AND GRANT FUND	Original Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Supplemental	Current Budget
INSTRUCTION	\$ 1,825,058.00	\$ (7,711.00)	\$ 35,043.00	\$ (167.00)	\$ 0.00	\$ 0.00	\$ 1,852,223.00
INSTRUCTIONAL SUPPORT	1,423,412.00	5,083.00	(61,938.00)	285.00	0.00	0.00	1,366,842.00
STUDENT SERVICES	3,816,304.00	(49,066.00)	26,895.00	6,778.00	0.00	0.00	3,800,911.00
COMMUNITY SERVICES	5,000.00	2,125.00	0.00	0.00	0.00	0.00	7,125.00
COLLEGE SUPPORT SERVICES	90,033.00	0.00	0.00	0.00	0.00	0.00	90,033.00
PLANT OPERATIONS AND MAINTENANCE	5,000.00	40,000.00	0.00	0.00	0.00	0.00	45,000.00
FACILITIES ACQUISITION & CONSTRUCTION	1,743,320.00	0.00	0.00	0.00	0.00	0.00	1,743,320.00
CONTINGENCY	1,011,805.00	9,569.00	0.00	(6,896.00)	0.00	0.00	1,014,478.00
Total	\$ 9,919,932.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 9,919,932.00

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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	735,059.00	0.00	0.00	39,294.00	0.00	0.00	774,353.00
INSTRUCTIONAL SUPPORT	624,955.00	0.00	0.00	0.00	0.00	0.00	624,955.00
CONTINGENCY	260,963.00	0.00	0.00	(39,294.00)	0.00	0.00	221,669.00
Total	\$ 1,645,977.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 1,645,977.00

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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	256,814.00	0.00	0.00	0.00	0.00	0.00	256,814.00
STUDENT SERVICES	464,280.00	0.00	0.00	0.00	0.00	0.00	464,280.00
COLLEGE SUPPORT SERVICES	106,699.00	0.00	0.00	0.00	0.00	0.00	106,699.00
Total	\$ 833,293.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 833,293.00

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TECHNOLOGY AND EQUIPMENT FUND	Original Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Supplemental	Current Budget
INSTRUCTION	\$ 506,421.00	\$ 0.00	\$ (26,714.00)	\$ 0.00	\$ 0.00	\$ 0.00	\$ 479,707.00
INSTRUCTIONAL SUPPORT	30,000.00	0.00	11,606.00	0.00	0.00	0.00	41,606.00
STUDENT SERVICES	20,580.00	0.00	(10,125.00)	0.00	0.00	0.00	10,455.00
COLLEGE SUPPORT SERVICES	1,452,490.00	0.00	(11,675.00)	0.00	0.00	0.00	1,440,815.00
PLANT OPERATIONS AND MAINTENANCE	20,415.00	0.00	30,630.00	0.00	0.00	0.00	51,045.00
CONTINGENCY	149,232.00	0.00	6,278.00	0.00	0.00	0.00	155,510.00
Total	\$ 2,179,138.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 2,179,138.00

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COLLEGE SERVICES FUND	Original Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Supplemental	Current Budget
TRANSFERS OUT	\$ 3,070,473.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 3,070,473.00
COLLEGE SUPPORT SERVICES	174,150.00	0.00	0.00	0.00	0.00	0.00	174,150.00
PLANT OPERATIONS AND MAINTENANCE	150,338.00	0.00	0.00	0.00	0.00	0.00	150,338.00
CONTINGENCY	100,000.00	0.00	0.00	0.00	0.00	0.00	100,000.00
Total	\$ 3,494,961.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 3,494,961.00

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HIGHER EDUCATION CENTER FUND	Original Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Supplemental	Current Budget
TRANSFERS OUT	\$ 5,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 5,000.00
INSTRUCTIONAL SUPPORT	38,564.00	0.00	0.00	0.00	0.00	0.00	38,564.00
COLLEGE SUPPORT SERVICES	278,477.00	0.00	0.00	0.00	0.00	0.00	278,477.00
PLANT OPERATIONS AND MAINTENANCE	496,333.00	0.00	0.00	0.00	0.00	0.00	496,333.00
CONTINGENCY	128,215.00	0.00	0.00	0.00	0.00	0.00	128,215.00
Total	\$ 946,589.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 946,589.00

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ENTREPRENEURIAL FUND	Original Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Supplemental	Current Budget
TRANSFERS OUT	\$ 83,148.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 83,148.00
INSTRUCTION	1,115,952.00	0.00	(1,895.00)	0.00	0.00	0.00	1,114,057.00
INSTRUCTIONAL SUPPORT	467,172.00	0.00	0.00	0.00	0.00	0.00	467,172.00
STUDENT SERVICES	184,180.00	0.00	1,895.00	0.00	0.00	0.00	186,075.00
COMMUNITY SERVICES	25,000.00	0.00	0.00	0.00	0.00	0.00	25,000.00
COLLEGE SUPPORT SERVICES	259,501.00	0.00	0.00	0.00	0.00	0.00	259,501.00
FACILITIES ACQUISITION & CONSTRUCTION	25,000.00	0.00	0.00	0.00	0.00	0.00	25,000.00
CONTINGENCY	193,185.00	0.00	0.00	0.00	0.00	0.00	193,185.00
Total	\$ 2,353,138.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 2,353,138.00

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FINANCIAL AID FUND

	Original Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Supplemental	Current Budget
TRANSFERS OUT	\$ 45,071.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 45,071.00
FINANCIAL AID	27,096,370.00	0.00	0.00	0.00	0.00	0.00	27,096,370.00
Total	\$ 27,141,441.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 27,141,441.00

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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	1,982,646.00	0.00	0.00	0.00	0.00	0.00	1,982,646.00
CONTINGENCY	384,127.00	0.00	0.00	0.00	0.00	0.00	384,127.00
Total	\$ 2,381,323.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 2,381,323.00

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OTHER AUXILIARY SERVICES FUND	Original Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Supplemental	Current Budget
TRANSFERS OUT	\$ 666,327.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 666,327.00
STUDENT SERVICES	86,636.00	0.00	0.00	0.00	0.00	0.00	86,636.00
COMMUNITY SERVICES	508,502.00	0.00	0.00	31,183.00	0.00	0.00	539,685.00
PLANT OPERATIONS AND MAINTENANCE	283,103.00	0.00	0.00	0.00	0.00	0.00	283,103.00
CONTINGENCY	74,400.00	0.00	0.00	(31,183.00)	0.00	0.00	43,217.00
Total	\$ 1,618,968.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 1,618,968.00