

Budget Transfers

Recommendation of the President: That the Rogue Community College (RCC) Board of Education (Board) approve Resolution No. B67-20/21 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,

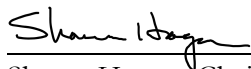
Whereas, the award of funds from the US Department of Education under the Coronavirus Response and Relief Supplemental Appropriations Act (CRRSAA) is a situation which could not have been foreseen at the time the current budget was being prepared, and,

Whereas, the transfers are needed to provide expenditure levels in appropriate account classifications for the College in the current fiscal year 2020/21, and

Whereas, the CRRSAA Institutional funds have been awarded to support significant changes to the delivery of instruction due to COVID 19 in the amount of \$5,665,631 and will be appropriated for expenditure in the Contract and Grant fund; therefore, be it

Resolved, that the RCC Board approve Resolution No. B67-20/21 authorizing budget transfers as presented.

Action: Approved



Shawn Hogan, Chair, RCC Board of Education

Dated: April 20, 2021

**Rogue Community College
2020/21 Budget Transfer
Summary of January – March 2021 Changes**

Contract and Grant Fund (Page 9)

Instruction	\$129,350	Adjust for new grant awards and approved budget modifications for existing grants; Increase appropriation for grant from US Department of Education – Higher Education Emergency Relief Funds to support significant changes to the delivery of instruction due to COVID 19
Student Services	(\$4,350)	
Community Services	(\$84,357)	
College Support Services	\$5,949,988	
Facilities Acquisition & Construction	(\$325,000)	

Intra-College Fund (Page 11)

Transfers Out	\$4,500	Increase intra-fund transfer for Associated Student Government Club activity
Student Services	(\$4,500)	

Auxiliary Services Fund (Page 17)

Student Services	\$22,077	Adjust for activity related to the continued transition to online bookstore services and on campus vending machines
Contingency	(\$22,077)	

Rogue Community College
Quarterly Budget Adjustments/Summary
2020/21 MARCH

Resolution No.

GENERAL FUND	<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	\$ 2,046,649.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	2,046,649.00
INSTRUCTION	17,243,053.00	0.00	0.00	0.00	0.00	0.00	17,243,053.00
INSTRUCTIONAL SUPPORT	4,922,571.00	0.00	0.00	0.00	0.00	0.00	4,922,571.00
STUDENT SERVICES	6,963,553.00	0.00	0.00	0.00	0.00	0.00	6,963,553.00
COMMUNITY SERVICES	199,264.00	0.00	0.00	0.00	0.00	0.00	199,264.00
COLLEGE SUPPORT SERVICES	11,425,531.00	0.00	0.00	0.00	0.00	0.00	11,425,531.00
PLANT OPERATIONS AND MAINTENANCE	4,040,362.00	0.00	0.00	0.00	0.00	0.00	4,040,362.00
CONTINGENCY	3,100,881.00	0.00	0.00	0.00	0.00	0.00	3,100,881.00
Total	\$ 49,941,864.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	49,941,864.00

Rogue Community College
 Quarterly Budget Adjustments/Summary
 2020/21 MARCH

Resolution No.

UNEMPLOYMENT FUND
 TRANSFERS OUT

	Original Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Supplemental	Current Budget
	\$ 204,741.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 204,741.00
Total	\$ 204,741.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 204,741.00

Rogue Community College
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 2020/21 MARCH

Resolution No.

PERS FUND	Original Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Supplemental	Current Budget
TRANSFERS OUT	\$ 5,778,651.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 5,778,651.00
Total	\$ 5,778,651.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 5,778,651.00

Rogue Community College
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 2020/21 MARCH

Resolution No.

RESERVE FUND (STABILITY RESERVE)

	Original Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Supplemental	Current Budget
TRANSFERS OUT	\$ 100,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	100,000.00
CONTINGENCY	723,852.00	0.00	0.00	0.00	0.00	0.00	723,852.00
Total	\$ 823,852.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	823,852.00

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 2020/21 MARCH

Resolution No.

CAPITAL IMPROVEMENT FUND - MAINTENANCE	Original Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Supplemental	Current Budget
TRANSFERS OUT	\$ 2,445,618.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	2,445,618.00
Total	\$ 2,445,618.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	2,445,618.00

Rogue Community College
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 2020/21 MARCH

Resolution No.

CAPITAL PROJECTS FUND (CIIMP-COPS & BOND	<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>
FACILITIES ACQUISITION & CONSTRUCTION	\$ 22,821,711.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	22,821,711.00
Total	\$ 22,821,711.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	22,821,711.00

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Rogue Community College
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 2020/21 MARCH

Resolution No.

CAPITAL IMPROVEMENT FUND - STATE & LOCAL	Original Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Supplemental	Current Budget
TRANSFERS OUT	\$ 23,108.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	23,108.00
Total	\$ 23,108.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	23,108.00

Rogue Community College
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 2020/21 MARCH

Resolution No.

DEBT SERVICE FUND (DEBT SVC GOB)	Original Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Supplemental	Current Budget
COLLEGE SUPPORT SERVICES	\$ 5,534,308.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 5,534,308.00
Total	\$ 5,534,308.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 5,534,308.00

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 2020/21 MARCH

Resolution No.

CONTRACT AND GRANT FUND	Original Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Supplemental	Current Budget
INSTRUCTION	\$ 2,159,052.00	\$ 22,207.00	\$ 0.00	\$ 129,350.00	\$ 0.00	\$ 0.00	2,310,609.00
INSTRUCTIONAL SUPPORT	1,334,320.00	(22,207.00)	0.00	0.00	0.00	0.00	1,312,113.00
STUDENT SERVICES	4,167,001.00	(49,602.00)	0.00	(4,350.00)	0.00	0.00	4,113,049.00
COMMUNITY SERVICES	100,000.00	0.00	0.00	(84,357.00)	0.00	0.00	15,643.00
COLLEGE SUPPORT SERVICES	371,073.00	0.00	1,148,088.00	5,949,988.00	0.00	0.00	7,469,149.00
PLANT OPERATIONS AND MAINTENANCE	293,314.00	0.00	0.00	0.00	0.00	0.00	293,314.00
FACILITIES ACQUISITION & CONSTRUCTION	1,512,000.00	0.00	(1,148,088.00)	(325,000.00)	0.00	0.00	38,912.00
CONTINGENCY	875,965.00	49,602.00	0.00	0.00	0.00	0.00	925,567.00
Total	\$ 10,812,725.00	\$ 0.00	\$ 0.00	\$ 5,665,631.00	\$ 0.00	\$ 0.00	16,478,356.00

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 2020/21 MARCH

Resolution No.

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	740,394.00	0.00	0.00	0.00	0.00	0.00	740,394.00
INSTRUCTIONAL SUPPORT	485,040.00	0.00	0.00	0.00	0.00	0.00	485,040.00
Total	\$ 1,260,434.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 1,260,434.00

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Resolution No.

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	\$ 4,500.00	\$ 0.00	\$ 0.00	\$ 10,000.00
INSTRUCTIONAL SUPPORT	285,951.00	0.00	0.00	0.00	0.00	0.00	285,951.00
STUDENT SERVICES	1,094,333.00	0.00	0.00	(4,500.00)	0.00	0.00	1,089,833.00
COLLEGE SUPPORT SERVICES	97,754.00	0.00	0.00	0.00	0.00	0.00	97,754.00
CONTINGENCY	3,822.00	0.00	0.00	0.00	0.00	0.00	3,822.00
Total	\$ 1,487,360.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 1,487,360.00

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Resolution No.

RENEWAL AND REPLACEMENT FUND	Original Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Supplemental	Current Budget
TRANSFERS OUT	\$ 150,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 150,000.00
INSTRUCTION	584,611.00	0.00	0.00	0.00	0.00	0.00	584,611.00
INSTRUCTIONAL SUPPORT	23,000.00	0.00	0.00	0.00	0.00	0.00	23,000.00
STUDENT SERVICES	20,580.00	0.00	0.00	0.00	0.00	0.00	20,580.00
COLLEGE SUPPORT SERVICES	534,007.00	0.00	0.00	0.00	0.00	0.00	534,007.00
PLANT OPERATIONS AND MAINTENANCE	2,468,775.00	0.00	0.00	0.00	0.00	0.00	2,468,775.00
CONTINGENCY	462,325.00	0.00	0.00	0.00	0.00	0.00	462,325.00
Total	\$ 4,243,298.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 4,243,298.00

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Resolution No.

COLLEGE SERVICES FUND
 TRANSFERS OUT

	Original Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Supplemental	Current Budget
	\$ 4,455,140.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 4,455,140.00
Total	\$ 4,455,140.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 4,455,140.00

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Resolution No.

ENTREPRENEURIAL FUND	Original Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Supplemental	Current Budget
TRANSFERS OUT	\$ 415,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 415,000.00
INSTRUCTION	68,057.00	0.00	108,000.00	0.00	0.00	0.00	176,057.00
INSTRUCTIONAL SUPPORT	100,000.00	0.00	(68,000.00)	0.00	0.00	0.00	32,000.00
STUDENT SERVICES	343,222.00	0.00	0.00	0.00	0.00	0.00	343,222.00
COMMUNITY SERVICES	131,481.00	0.00	(40,000.00)	0.00	0.00	0.00	91,481.00
COLLEGE SUPPORT SERVICES	100,000.00	0.00	0.00	0.00	0.00	0.00	100,000.00
CONTINGENCY	198,756.00	0.00	0.00	0.00	0.00	0.00	198,756.00
Total	\$ 1,356,516.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 1,356,516.00

Rogue Community College
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Resolution No.

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	25,965,000.00	0.00	0.00	0.00	0.00	0.00	25,965,000.00
Total	\$ 26,000,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 26,000,000.00

Rogue Community College
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Resolution No.

AUXILIARY SERVICES FUND - BOOKSTORE	Original Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Supplemental	Current Budget
TRANSFERS OUT	\$ 500,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 500,000.00
Total	\$ 500,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 500,000.00

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Resolution No.

AUXILIARY SERVICES FUND (OTHER AUX SVC)	Original Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Supplemental	Current Budget
TRANSFERS OUT	\$ 66,287.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 66,287.00
INSTRUCTION	11,000.00	0.00	0.00	0.00	0.00	0.00	11,000.00
STUDENT SERVICES	197,075.00	83,005.00	23,954.00	22,077.00	0.00	0.00	326,111.00
COMMUNITY SERVICES	423,631.00	0.00	0.00	0.00	0.00	0.00	423,631.00
PLANT OPERATIONS AND MAINTENANCE	300,011.00	0.00	0.00	0.00	0.00	0.00	300,011.00
CONTINGENCY	557,142.00	(83,005.00)	(23,954.00)	(22,077.00)	0.00	0.00	428,106.00
Total	\$ 1,555,146.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 1,555,146.00