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**Budget Transfers**

**Recommendation of the President:** That the Rogue Community College (RCC) Board of Education (Board) approve Resolution No. B79-21/22 authorizing budget transfers as presented (see attached).

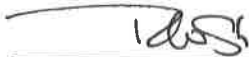
**Background Information:** The annual budget consists of the best estimate of the College's needs prior to its actual occurrence. The authority to transfer funds is given to the Board by statute to allow a degree of flexibility when actual needs are determined.

**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. B79-21/22 authorizing budget transfers as presented.

Action: Approved



Roger Stokes, Chair, RCC Board of Education

Dated: April 19, 2022

**Rogue Community College  
2021/22 Budget Transfer  
Summary of January – March 2022 Changes**

**General Fund (Page 1)**

College Support Services	\$203,700	Employee Retention Tax Credit Consulting; Dental Accreditation App; Enterprise Resource Planning Request for Proposal Consulting
Plant Operations and Maintenance	\$18,548	Anticipated janitorial costs on RVC buildings A and G until sold
Contingency	(\$222,248)	Employee Retention Tax Credit Consulting; Dental Accreditation App; Enterprise Resource Planning Request for Proposal Consulting; Anticipated janitorial costs on RVC buildings A and G until sold

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

**Resolution No.**

<b>GENERAL FUND</b>	Original Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Supplemental	Current Budget
TRANSFERS OUT	\$ 1,611,820.00	\$	\$	\$	\$	\$	\$ 1,650,804.00
INSTRUCTION	16,572,874.00	12,948.00	(26,895.00)	(50.00)	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	( 92,600.00)	0.00	0.00	0.00	181,928.00
COLLEGE SUPPORT SERVICES	11,209,522.00	0.00	( 77,949.00)	203,700.00	0.00	0.00	11,335,273.00
PLANT OPERATIONS AND MAINTENANCE	3,704,912.00	0.00	118,913.00	( 18,548.00)	0.00	0.00	3,862,555.00
CONTINGENCY	5,231,432.00	(20,382.00)	( 67,000.00)	( 222,248.00)	0.00	0.00	4,909,054.00
<b>Total</b>	<b>\$ 49,967,167.00</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 49,967,167.00</b>
		0.00	0.00	0.00	0.00	0.00	

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

**Resolution No.**

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

Rogue Community College  
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 2021/22 MARCH

**Resolution No.**

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

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

**Resolution No.**

**DEBT SERVICE FUND**

COLLEGE SUPPORT SERVICES  
 CONTINGENCY

	Original Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Supplemental	Current Budget
	\$ 7,670,238.00	\$	\$	\$	\$	\$	\$ 7,670,238.00
	<u>226,026.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>226,026.00</u>
Total	\$ 7,896,264.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 7,896,264.00
		0.00	0.00	0.00	0.00	0.00	

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

**Resolution No.**

**CONTRACT AND GRANT FUND**

	Original Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Supplemental	Current Budget
TRANSFERS OUT	\$ 3,000,000.00	\$	\$	\$	\$	\$	\$ 3,000,000.00
INSTRUCTION	1,905,564.00		( 9,200.00)				1,901,968.00
INSTRUCTIONAL SUPPORT	1,621,817.00	5,804.00	0.00	0.00	0.00	0.00	1,639,537.00
STUDENT SERVICES	3,969,072.00		17,720.00	0.00	0.00	0.00	3,987,416.00
COMMUNITY SERVICES		9,344.00	9,000.00	0.00	0.00	0.00	
COLLEGE SUPPORT SERVICES	25,000.00	( 5,604.00)		0.00	0.00	0.00	25,000.00
PLANT OPERATIONS AND MAINTENANCE	8,195,226.00	0.00	43,620.00	0.00	0.00	0.00	8,233,242.00
FACILITIES ACQUISITION & CONSTRUCTION	272,918.00		660.00	0.00	0.00	0.00	273,578.00
CONTINGENCY	25,000.00	( 9,344.00)	( 61,800.00)	0.00	0.00	0.00	25,000.00
	3,755,390.00	0.00	0.00	0.00	0.00	0.00	3,684,246.00
Total	\$ 22,769,987.00	\$	\$	\$ 0.00	\$ 0.00	\$ 0.00	\$ 22,769,987.00
		0.00	0.00	0.00	0.00	0.00	

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

**Resolution No.**

<b>COMMUNITY &amp; WORKFORCE DEVELOPMENT</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>
TRANSFERS OUT	\$	\$	\$	\$	\$	\$	\$
INSTRUCTION	35,000.00						35,000.00
INSTRUCTIONAL SUPPORT	523,213.00	0.00	0.00	0.00	0.00	0.00	523,213.00
CONTINGENCY	271,154.00	0.00	0.00	0.00	0.00	0.00	271,154.00
	<u>18,688.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>18,688.00</u>
Total	\$ 848,055.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 848,055.00
		0.00	0.00	0.00	0.00	0.00	



Rogue Community College  
 Quarterly Budget Adjustments/Summary  
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**Resolution No.**

**INTRA-COLLEGE FUND**

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

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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	\$ 1,065,934.00	\$	\$	\$	\$	\$	\$ 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	0.00	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	225,000.00
Total	\$ 4,869,228.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 4,869,228.00
		0.00	0.00	0.00	0.00	0.00	

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 Quarterly Budget Adjustments/Summary  
 2021/22 MARCH

**Resolution No.**

<b>ENTREPRENEURIAL FUND</b>	Original Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Supplemental	Current Budget
INSTRUCTION	\$ 157,837.00						\$ 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
		0.00	0.00	0.00	0.00	0.00	

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 2021/22 MARCH

**Resolution No.**

**STUDENT FINANCIAL AID FUND**

	Original Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Supplemental	Current Budget
TRANSFERS OUT	\$	\$	\$	\$	\$	\$	\$
FINANCIAL AID	35,000.00						35,000.00
	<del>32,021,471.00</del>	0.00	0.00	0.00	0.00	0.00	<del>32,021,471.00</del>
Total	\$ 32,056,471.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 32,056,471.00
		0.00	0.00	0.00	0.00	0.00	

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

**Resolution No.**

<b>AUXILIARY SERVICES FUND</b>	Original Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Supplemental	Current Budget
TRANSFERS OUT	\$ 135,522.00						\$ 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
<b>Total</b>	<b>\$ 1,206,643.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 1,206,643.00</b>
		0.00	0.00	0.00	0.00	0.00	