
Quarterly Budget Transfers

Recommendation of the President: That the Rogue Community College (RCC) Board of Education (Board) approve Resolution No. B69-17/18 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 2017/18; therefore, be it

Resolved, that the RCC Board approve Resolution No. B69-17/18 authorizing budget transfers as presented.

Action: Approved



Dean Wendle, Chair, RCC Board of Education

Dated: April 17, 2018

**Rogue Community College
2017/18 Quarterly Budget Transfer
Summary of 3rd Quarter Changes**

General Fund (Page 1)

Instruction	\$17,441	Various personnel adjustments for changes through March
Instructional Support	\$3,283	Various personnel adjustments for changes through March (\$8,717); contractual agreement for VP of Instruction through June \$9,000; consulting fee related to search for interim VP of Instruction \$3,000
Student Services	\$39,584	Various personnel adjustments for changes through March
College Support Services	(\$59,060)	Various personnel adjustments for changes through March(\$47,060) ; contractual agreement for VP of Instruction through June (\$9,000); consulting fee related to search for interim VP of Instruction (\$3,000)
Plant Operations & Maintenance	(\$1,248)	Various personnel adjustments for changes through March

Contract & Grant Fund (Page 10)

Instruction	\$5,000	Adjust for new grant awards, existing grant balances and grant fund balances
Instructional Support	(\$5,089)	
Student Services	\$89	

Technology and Equipment Fund (Page 13)

Instruction	(\$52,862)	Adjust for non-computer technology awards determined by the committee in January
Instructional Support	\$21,471	
Student Services	(\$1,378)	
Contingency	\$32,769	

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Summary of 3rd Quarter Changes

Entrepreneurial Fund (Page 16)

Community Services	(\$3,500)	Adjust for "Where We Stand" video project
College Support Services	\$3,500	

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GENERAL FUND	Original Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Supplemental	Current Budget
TRANSFERS OUT	\$ 2,567,380.00	\$ 9,194.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 2,576,574.00
INSTRUCTION	15,432,376.00	0.00	13,220.00	17,441.00	0.00	0.00	15,463,037.00
INSTRUCTIONAL SUPPORT	3,654,710.00	(4,500.00)	0.00	3,283.00	0.00	0.00	3,653,493.00
STUDENT SERVICES	5,717,248.00	11,480.00	0.00	39,584.00	0.00	0.00	5,768,312.00
COMMUNITY SERVICES	195,403.00	0.00	0.00	0.00	0.00	0.00	195,403.00
COLLEGE SUPPORT SERVICES	7,932,864.00	(6,980.00)	(13,220.00)	(59,060.00)	0.00	0.00	7,853,604.00
PLANT OPERATIONS AND MAINTENANCE	3,182,805.00	0.00	0.00	(1,248.00)	0.00	0.00	3,181,557.00
CONTINGENCY	2,010,770.00	(9,194.00)	0.00	0.00	0.00	0.00	2,001,576.00
Total	\$ 40,693,556.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 40,693,556.00

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UNEMPLOYMENT FUND

	Original Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Supplemental	Current Budget
COLLEGE SUPPORT SERVICES	\$ 262,665.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 262,665.00
CONTINGENCY	46,352.00	0.00	0.00	0.00	0.00	0.00	46,352.00
Total	\$ 309,017.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 309,017.00

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PERS FUND	Original Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Supplemental	Current Budget
TRANSFERS OUT	\$ 1,685,502.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 1,685,502.00
COLLEGE SUPPORT SERVICES	50,000.00	75,000.00	0.00	0.00	0.00	0.00	125,000.00
CONTINGENCY	100,000.00	(75,000.00)	0.00	0.00	0.00	0.00	25,000.00
Total	\$ 1,835,502.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 1,835,502.00

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STABILITY RESERVE FUND

TRANSFERS OUT

	Original Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Supplemental	Current Budget
	\$ 750,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 750,000.00
Total	\$ 750,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 750,000.00

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CAPITAL IMPROVEMENT FUND - MAINTENANCE	Original Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Supplemental	Current Budget
PLANT OPERATIONS AND MAINTENANCE	\$ 2,195,224.00	\$ 78,993.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 2,274,217.00
FACILITIES ACQUISITION & CONSTRUCTION	1,078,290.00	0.00	0.00	0.00	0.00	0.00	1,078,290.00
CONTINGENCY	211,001.00	(78,993.00)	0.00	0.00	0.00	0.00	132,008.00
Total	\$ 3,484,515.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 3,484,515.00

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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	\$ 15,000,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 15,000,000.00
Total	\$ 15,000,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 15,000,000.00

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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	\$ 14,247,100.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 14,247,100.00
Total	\$ 14,247,100.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 14,247,100.00

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DEBT SERVICE FUND - OTHER

	Original Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Supplemental	Current Budget
COLLEGE SUPPORT SERVICES	\$ 1,711,248.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 1,711,248.00
CONTINGENCY	34,240.00	0.00	0.00	0.00	0.00	0.00	34,240.00
Total	\$ 1,745,488.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 1,745,488.00

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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	\$ 3,278,900.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 3,278,900.00
Total	\$ 3,278,900.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 3,278,900.00

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CONTRACT AND GRANT FUND	Original Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Supplemental	Current Budget
INSTRUCTION	\$ 1,409,918.00	\$ 9,100.00	\$ (23,628.00)	\$ 5,000.00	\$ 0.00	\$ 0.00	\$ 1,400,390.00
INSTRUCTIONAL SUPPORT	2,380,505.00	(19,500.00)	(18,993.00)	(5,089.00)	0.00	0.00	2,336,923.00
STUDENT SERVICES	3,783,259.00	3,000.00	23,695.00	89.00	0.00	0.00	3,810,043.00
COMMUNITY SERVICES	5,000.00	0.00	0.00	0.00	0.00	0.00	5,000.00
COLLEGE SUPPORT SERVICES	89,358.00	0.00	0.00	0.00	0.00	0.00	89,358.00
PLANT OPERATIONS AND MAINTENANCE	5,000.00	7,400.00	0.00	0.00	0.00	0.00	12,400.00
FACILITIES ACQUISITION & CONSTRUCTION	1,246,870.00	0.00	0.00	0.00	0.00	0.00	1,246,870.00
CONTINGENCY	586,325.00	0.00	18,926.00	0.00	0.00	0.00	605,251.00
Total	\$ 9,506,235.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 9,506,235.00

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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	566,760.00	0.00	0.00	0.00	0.00	0.00	566,760.00
INSTRUCTIONAL SUPPORT	697,920.00	0.00	0.00	0.00	0.00	0.00	697,920.00
CONTINGENCY	159,645.00	0.00	0.00	0.00	0.00	0.00	159,645.00
Total	\$ 1,449,325.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 1,449,325.00

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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	165,629.00	0.00	0.00	0.00	0.00	0.00	165,629.00
STUDENT SERVICES	444,147.00	(4,444.00)	0.00	0.00	0.00	0.00	439,703.00
COLLEGE SUPPORT SERVICES	95,202.00	4,444.00	0.00	0.00	0.00	0.00	99,646.00
CONTINGENCY	724.00	0.00	0.00	0.00	0.00	0.00	724.00
Total	\$ 711,202.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 711,202.00

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TECHNOLOGY AND EQUIPMENT FUND	Original Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Supplemental	Current Budget
INSTRUCTION	\$ 579,644.00	\$ (69,437.00)	\$ 0.00	\$ (52,862.00)	\$ 0.00	\$ 0.00	\$ 457,345.00
INSTRUCTIONAL SUPPORT	509,141.00	20,687.00	0.00	21,471.00	0.00	0.00	551,299.00
STUDENT SERVICES	8,080.00	0.00	0.00	(1,378.00)	0.00	0.00	6,702.00
COLLEGE SUPPORT SERVICES	1,271,064.00	100,895.00	0.00	0.00	0.00	0.00	1,371,959.00
PLANT OPERATIONS AND MAINTENANCE	30,415.00	0.00	0.00	0.00	0.00	0.00	30,415.00
CONTINGENCY	185,042.00	(52,145.00)	0.00	32,769.00	0.00	0.00	165,666.00
Total	\$ 2,583,386.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 2,583,386.00

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COLLEGE SERVICES FUND	Original Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Supplemental	Current Budget
TRANSFERS OUT	\$ 2,345,068.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	2,345,068.00
COLLEGE SUPPORT SERVICES	246,629.00	1,584.00	0.00	0.00	0.00	0.00	248,213.00
PLANT OPERATIONS AND MAINTENANCE	141,986.00	0.00	10,000.00	0.00	0.00	0.00	151,986.00
CONTINGENCY	250,000.00	(1,584.00)	(10,000.00)	0.00	0.00	0.00	238,416.00
Total	\$ 2,983,683.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	2,983,683.00

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HIGHER EDUCATION CENTER FUND	Original Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Supplemental	Current Budget
TRANSFERS OUT	\$ 30,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 30,000.00
INSTRUCTIONAL SUPPORT	38,268.00	0.00	0.00	0.00	0.00	0.00	38,268.00
COLLEGE SUPPORT SERVICES	270,153.00	0.00	0.00	0.00	0.00	0.00	270,153.00
PLANT OPERATIONS AND MAINTENANCE	499,889.00	0.00	0.00	0.00	0.00	0.00	499,889.00
CONTINGENCY	120,643.00	0.00	0.00	0.00	0.00	0.00	120,643.00
Total	\$ 958,953.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 958,953.00

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ENTREPRENEURIAL FUND	Original Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Supplemental	Current Budget
TRANSFERS OUT	\$ 83,250.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 83,250.00
INSTRUCTION	771,977.00	0.00	0.00	0.00	0.00	0.00	771,977.00
INSTRUCTIONAL SUPPORT	438,958.00	0.00	0.00	0.00	0.00	0.00	438,958.00
STUDENT SERVICES	117,500.00	0.00	20,412.00	0.00	0.00	0.00	137,912.00
COMMUNITY SERVICES	100,000.00	0.00	(20,412.00)	(3,500.00)	0.00	0.00	76,088.00
COLLEGE SUPPORT SERVICES	218,558.00	0.00	0.00	3,500.00	0.00	0.00	222,058.00
FACILITIES ACQUISITION & CONSTRUCTION	25,000.00	0.00	0.00	0.00	0.00	0.00	25,000.00
CONTINGENCY	290,309.00	0.00	0.00	0.00	0.00	0.00	290,309.00
Total	\$ 2,045,552.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 2,045,552.00

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FINANCIAL AID FUND

	Original Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Supplemental	Current Budget
TRANSFERS OUT	\$ 37,600.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 37,600.00
FINANCIAL AID	32,772,704.00	0.00	0.00	0.00	0.00	0.00	32,772,704.00
Total	\$ 32,810,304.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 32,810,304.00

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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	2,421,885.00	0.00	63,571.00	0.00	0.00	0.00	2,485,456.00
CONTINGENCY	189,501.00	0.00	(63,571.00)	0.00	0.00	0.00	125,930.00
Total	\$ 2,625,936.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 2,625,936.00

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OTHER AUXILIARY SERVICES FUND	Original Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Supplemental	Current Budget
TRANSFERS OUT	\$ 65,365.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 65,365.00
STUDENT SERVICES	78,182.00	0.00	0.00	0.00	0.00	0.00	78,182.00
COMMUNITY SERVICES	882,861.00	0.00	0.00	0.00	0.00	0.00	882,861.00
PLANT OPERATIONS AND MAINTENANCE	284,634.00	0.00	0.00	0.00	0.00	0.00	284,634.00
CONTINGENCY	162,763.00	0.00	0.00	0.00	0.00	0.00	162,763.00
Total	\$ 1,473,805.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 1,473,805.00