
Budget Transfers

Recommendation of the President: That the Rogue Community College (RCC) Board of Education (Board) approve Resolution No. B129-19/20 authorizing budget transfers as presented (see attached).

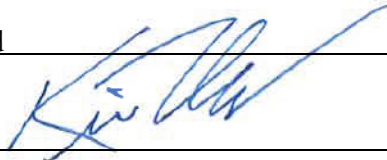
Background Information: The annual budget consists of the best estimate of the College's needs prior to its actual occurrence. The authority to transfer funds is given to the Board by statute to allow a degree of flexibility when actual needs are determined.

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 2019/20; therefore, be it

Resolved, that the RCC Board approve Resolution No. B129-19/20 authorizing budget transfers as presented.

Action: Approved



Kevin Talbert, Ph.D., Chair, RCC Board of Education

Dated: June 16, 2020

**Rogue Community College
2019/20 Budget Transfer
Summary of April - May 2020 Changes**

General Fund (Page 1)

Instruction Support	\$12,655	\$13,655 for purchase of laptops for student check-out due to COVID-19, (\$1,000) Faculty Senate funds to Student Services for Student Emergency Assistance
Student Services	\$1,000	From Faculty Senate funds for Student Emergency Assistance
College Support Services	\$10,000	Technology license for online proctoring due to COVID-19
Transfers Out	\$200,000	To support Technology & Equipment Fund and Self-Support Fund for lost Spring term revenue due to COVID-19
Contingency	(\$223,655)	(\$200,000) To Technology & Equipment Fund and Self-Support Fund for lost Spring term revenue due to COVID-19; (\$13,655) for purchase of laptops for student check-out due to COVID-19; (\$10,000) for technology license for online proctoring due to COVID-19

Contract and Grant Fund (Page 9)

Instruction	\$4,402	Adjustment for new grant awards and approved budget modifications for existing grants
Instructional Support	(\$4,402)	

Technology and Equipment Fund (Page 12)

Instruction	(\$15,000)	To Self-Support Fund to cover losses of Fire Science collaborative activity
Transfers Out	\$15,000	

Auxiliary Services Fund (Page 17)

Student Services	\$59,000	Repayment of discount due to early cancellation of MBS point-of-sale software services
Contingency	(\$59,000)	

Rogue Community College
 Quarterly Budget Adjustments/Summary
 2019/20 MAY

Resolution No.

GENERAL FUND	Original Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Supplemental	Current Budget
TRANSFERS OUT	\$ 1,886,754.00	\$ 0.00	\$ 0.00	\$ 0.00	200,000.00	\$ 0.00	\$ 2,086,754.00
INSTRUCTION	15,692,026.00	258,300.00	0.00	10,000.00	0.00	0.00	15,960,326.00
INSTRUCTIONAL SUPPORT	4,012,118.00	127,771.00	0.00	5,178.00	12,655.00	0.00	4,157,722.00
STUDENT SERVICES	6,441,917.00	166,936.00	4,176.00	0.00	1,000.00	0.00	6,614,029.00
COMMUNITY SERVICES	191,687.00	0.00	0.00	0.00	0.00	0.00	191,687.00
COLLEGE SUPPORT SERVICES	8,874,944.00	198,633.00	(4,176.00)	(15,178.00)	10,000.00	0.00	9,064,223.00
PLANT OPERATIONS AND MAINTENANCE	3,245,201.00	0.00	0.00	0.00	0.00	0.00	3,245,201.00
CONTINGENCY	2,570,115.00	(751,640.00)	0.00	0.00	(223,655.00)	0.00	1,594,820.00
Total	\$ 42,914,762.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 42,914,762.00

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Rogue Community College
 Quarterly Budget Adjustments/Summary
 2019/20 MAY

Resolution No.

UNEMPLOYMENT FUND

	Original Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Supplemental	Current Budget
COLLEGE SUPPORT SERVICES	\$ 82,125.00	\$ 0.00	\$ 38,126.00	\$ (25,810.00)	\$ 0.00	\$ 0.00	\$ 94,441.00
CONTINGENCY	211,931.00	0.00	(38,126.00)	25,810.00	0.00	0.00	199,615.00
Total	\$ 294,056.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 294,056.00

Rogue Community College
 Quarterly Budget Adjustments/Summary
 2019/20 MAY

Resolution No.

PERS FUND	Original Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Supplemental	Current Budget
TRANSFERS OUT	\$ 1,826,356.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 1,826,356.00
COLLEGE SUPPORT SERVICES	100,000.00	0.00	0.00	0.00	0.00	0.00	100,000.00
CONTINGENCY	102,274.00	0.00	0.00	0.00	0.00	0.00	102,274.00
Total	\$ 2,028,630.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 2,028,630.00

Rogue Community College
 Quarterly Budget Adjustments/Summary
 2019/20 MAY

Resolution No.

CAPITAL IMPROVEMENT FUND - MAINTENANCE	Original Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Supplemental	Current Budget
TRANSFERS OUT	\$ 200,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	200,000.00
PLANT OPERATIONS AND MAINTENANCE	2,348,508.00	0.00	0.00	0.00	0.00	0.00	2,348,508.00
FACILITIES ACQUISITION & CONSTRUCTION	230,314.00	0.00	0.00	0.00	0.00	0.00	230,314.00
CONTINGENCY	200,000.00	0.00	0.00	0.00	0.00	0.00	200,000.00
Total	\$ 2,978,822.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	2,978,822.00

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Rogue Community College
 Quarterly Budget Adjustments/Summary
 2019/20 MAY

Resolution No.

CAPITAL IMPROVEMENT FUND - COPS & BONDS	Original Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Supplemental	Current Budget
FACILITIES ACQUISITION & CONSTRUCTION	\$ 14,131,334.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 14,131,334.00
Total	\$ 14,131,334.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 14,131,334.00

Rogue Community College
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 2019/20 MAY

Resolution No.

CAPITAL IMPROVEMENT FUND - STATE & LOCAL	Original Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Supplemental	Current Budget
FACILITIES ACQUISITION & CONSTRUCTION	\$ 15,778,241.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 15,778,241.00
Total	\$ 15,778,241.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 15,778,241.00

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Rogue Community College
 Quarterly Budget Adjustments/Summary
 2019/20 MAY

Resolution No.

DEBT SERVICE FUND - OTHER

	Original Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Supplemental	Current Budget
COLLEGE SUPPORT SERVICES	\$ 1,852,102.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 1,852,102.00
CONTINGENCY	34,240.00	0.00	0.00	0.00	0.00	0.00	34,240.00
Total	\$ 1,886,342.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 1,886,342.00

Rogue Community College
 Quarterly Budget Adjustments/Summary
 2019/20 MAY

Resolution No.

DEBT SERVICE FUND - GENERAL OBLIG BONDS	Original Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Supplemental	Current Budget
COLLEGE SUPPORT SERVICES	\$ 3,527,650.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 3,527,650.00
Total	\$ 3,527,650.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 3,527,650.00

Rogue Community College
 Quarterly Budget Adjustments/Summary
 2019/20 MAY

Resolution No.

CONTRACT AND GRANT FUND	Original Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Supplemental	Current Budget
INSTRUCTION	\$ 1,646,531.00	\$ 82,440.00	\$ (5,129.00)	\$ 139,710.00	\$ 4,402.00	\$ 0.00	\$ 1,867,954.00
INSTRUCTIONAL SUPPORT	1,243,188.00	(114,420.00)	322.00	(62,619.00)	(4,402.00)	0.00	1,062,069.00
STUDENT SERVICES	4,723,553.00	(5,731.00)	14,026.00	(77,091.00)	0.00	0.00	4,654,757.00
COMMUNITY SERVICES	5,000.00	0.00	0.00	0.00	0.00	0.00	5,000.00
COLLEGE SUPPORT SERVICES	95,627.00	0.00	0.00	0.00	0.00	0.00	95,627.00
PLANT OPERATIONS AND MAINTENANCE	648,753.00	(103,753.00)	0.00	0.00	0.00	0.00	545,000.00
FACILITIES ACQUISITION & CONSTRUCTION	1,505,000.00	141,464.00	4,558.00	0.00	0.00	0.00	1,651,022.00
CONTINGENCY	943,163.00	0.00	(13,777.00)	0.00	0.00	0.00	929,386.00
Total	\$ 10,810,815.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 10,810,815.00

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 2019/20 MAY

Resolution No.

SELF-SUPPORT 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
INSTRUCTION	615,331.00	5,691.00	0.00	0.00	0.00	0.00	621,022.00
INSTRUCTIONAL SUPPORT	665,239.00	(5,691.00)	0.00	0.00	0.00	0.00	659,548.00
CONTINGENCY	182,329.00	0.00	0.00	0.00	0.00	0.00	182,329.00
Total	\$ 1,497,899.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 1,497,899.00

Rogue Community College
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 2019/20 MAY

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	\$ 0.00	\$ 0.00	\$ 0.00	\$ 5,500.00
INSTRUCTIONAL SUPPORT	268,860.00	0.00	(5,000.00)	0.00	0.00	0.00	263,860.00
STUDENT SERVICES	408,476.00	0.00	5,477.00	0.00	0.00	0.00	413,953.00
COLLEGE SUPPORT SERVICES	74,788.00	0.00	(477.00)	0.00	0.00	0.00	74,311.00
Total	\$ 757,624.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 757,624.00

Rogue Community College
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Resolution No.

TECHNOLOGY AND EQUIPMENT FUND	Original Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Supplemental	Current Budget
TRANSFERS OUT	\$ 255,126.00	\$ (255,126.00)	\$ 0.00	\$ 0.00	\$ 15,000.00	\$ 0.00	\$ 15,000.00
INSTRUCTION	345,098.00	240,726.00	(64,568.00)	(13,056.00)	(15,000.00)	0.00	493,200.00
INSTRUCTIONAL SUPPORT	23,000.00	0.00	(634.00)	0.00	0.00	0.00	22,366.00
STUDENT SERVICES	15,580.00	0.00	0.00	0.00	0.00	0.00	15,580.00
COLLEGE SUPPORT SERVICES	1,538,023.00	0.00	0.00	77,997.00	0.00	0.00	1,616,020.00
PLANT OPERATIONS AND MAINTENANCE	10,000.00	14,400.00	0.00	0.00	0.00	0.00	24,400.00
CONTINGENCY	90,000.00	0.00	65,202.00	(64,941.00)	0.00	0.00	90,261.00
Total	\$ 2,276,827.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 2,276,827.00

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Resolution No.

COLLEGE SERVICES FUND	Original Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Supplemental	Current Budget
TRANSFERS OUT	\$ 1,194,876.00	\$ 0.00	\$ 23,232.00	\$ 0.00	\$ 0.00	\$ 0.00	1,218,108.00
COLLEGE SUPPORT SERVICES	175,707.00	0.00	0.00	0.00	0.00	0.00	175,707.00
PLANT OPERATIONS AND MAINTENANCE	189,751.00	0.00	0.00	0.00	0.00	0.00	189,751.00
CONTINGENCY	100,000.00	0.00	(23,232.00)	0.00	0.00	0.00	76,768.00
Total	\$ 1,660,334.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	1,660,334.00

Rogue Community College
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 2019/20 MAY

Resolution No.

HIGHER EDUCATION CENTER FUND

	Original Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Supplemental	Current Budget
TRANSFERS OUT	\$ 10,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 10,000.00
INSTRUCTIONAL SUPPORT	38,958.00	0.00	0.00	0.00	0.00	0.00	38,958.00
COLLEGE SUPPORT SERVICES	294,045.00	0.00	22,460.00	0.00	0.00	0.00	316,505.00
PLANT OPERATIONS AND MAINTENANCE	505,478.00	0.00	(22,460.00)	0.00	0.00	0.00	483,018.00
CONTINGENCY	100,000.00	0.00	0.00	0.00	0.00	0.00	100,000.00
Total	\$ 948,481.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 948,481.00

Rogue Community College
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 2019/20 MAY

Resolution No.

ENTREPRENEURIAL FUND	Original Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Supplemental	Current Budget
TRANSFERS OUT	\$ 88,504.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 88,504.00
INSTRUCTION	1,242,903.00	0.00	0.00	0.00	0.00	0.00	1,242,903.00
INSTRUCTIONAL SUPPORT	354,275.00	(20,000.00)	0.00	0.00	0.00	0.00	334,275.00
STUDENT SERVICES	237,670.00	(20,000.00)	0.00	0.00	0.00	0.00	217,670.00
COMMUNITY SERVICES	20,000.00	70,256.00	0.00	0.00	0.00	0.00	90,256.00
COLLEGE SUPPORT SERVICES	260,096.00	(20,000.00)	0.00	0.00	0.00	0.00	240,096.00
FACILITIES ACQUISITION & CONSTRUCTION	20,000.00	(10,256.00)	0.00	0.00	0.00	0.00	9,744.00
CONTINGENCY	406,618.00	0.00	0.00	0.00	0.00	0.00	406,618.00
Total	\$ 2,630,066.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 2,630,066.00

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Rogue Community College
 Quarterly Budget Adjustments/Summary
 2019/20 MAY

Resolution No.

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	29,562,006.00	0.00	0.00	0.00	0.00	0.00	29,562,006.00
Total	\$ 29,597,006.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 29,597,006.00

Rogue Community College
 Quarterly Budget Adjustments/Summary
 2019/20 MAY

Resolution No.

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	1,713,941.00	0.00	0.00	0.00	59,000.00	0.00	1,772,941.00
CONTINGENCY	264,322.00	0.00	0.00	0.00	(59,000.00)	0.00	205,322.00
Total	\$ 1,992,813.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 1,992,813.00

Rogue Community College
 Quarterly Budget Adjustments/Summary
 2019/20 MAY

Resolution No.

OTHER AUXILIARY SERVICES FUND

	Original Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Supplemental	Current Budget
TRANSFERS OUT	\$ 49,631.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 49,631.00
STUDENT SERVICES	75,289.00	0.00	0.00	0.00	0.00	0.00	75,289.00
COMMUNITY SERVICES	709,000.00	0.00	0.00	0.00	0.00	0.00	709,000.00
COLLEGE SUPPORT SERVICES	6,700.00	0.00	0.00	0.00	0.00	0.00	6,700.00
PLANT OPERATIONS AND MAINTENANCE	313,831.00	0.00	0.00	0.00	0.00	0.00	313,831.00
CONTINGENCY	92,998.00	0.00	0.00	0.00	0.00	0.00	92,998.00
Total	\$ 1,247,449.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 1,247,449.00

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