

**Budget Transfers**

**Recommendation of the President:** That the Rogue Community College (RCC) Board of Education (Board) approve Resolution No. B102-17/18 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. B102-17/18 authorizing budget transfers as presented.

Action: Approved

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Dean Wendle, Chair, RCC Board of Education

Dated: June 26, 2018

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**Rogue Community College  
2017/18 Budget Transfer  
Summary of April – May 2018 Changes**

**General Fund (Page 1)**

Instruction	(\$4,205)	Reclassify Educational Partnerships to Instructional Support
Instructional Support	\$4,205	
Student Services	\$4,345	Additional funding for Commencement as a result of venue change
College Support Services	(\$4,345)	

**Self-Support Fund (Page 10)**

Transfers Out	\$13,000	Increase budget for Fire Science/EMS based on increase in actual activity
Instruction	\$37,000	
Contingency	(\$50,000)	

Rogue Community College  
Quarterly Budget Adjustments/Summary  
2017/18 MAY

**Resolution No. B102-17/18**

<b>GENERAL FUND</b>	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	( 4,205.00)	0.00	15,458,832.00
INSTRUCTIONAL SUPPORT	3,654,710.00	( 4,500.00)	0.00	3,283.00	4,205.00	0.00	3,657,698.00
STUDENT SERVICES	5,717,248.00	11,480.00	0.00	39,584.00	4,345.00	0.00	5,772,657.00
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)	( 4,345.00)	0.00	7,849,259.00
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
<b>Total</b>	<b>\$ 40,693,556.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 40,693,556.00</b>

Rogue Community College  
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**Resolution No. B102-17/18**

**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
<b>Total</b>	<b>\$ 309,017.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>309,017.00</b>

Rogue Community College  
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 2017/18 MAY

**Resolution No. B102-17/18**

<b>PERS FUND</b>	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
<b>Total</b>	<b>\$ 1,835,502.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 1,835,502.00</b>

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**Resolution No. B102-17/18**

**STABILITY RESERVE FUND**

	Original Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Supplemental	Current Budget
TRANSFERS OUT	\$ 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

Rogue Community College  
 Quarterly Budget Adjustments/Summary  
 2017/18 MAY

**Resolution No. B102-17/18**

<b>CAPITAL IMPROVEMENT FUND - MAINTENANCE</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>
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
<b>Total</b>	<b>\$ 3,484,515.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>3,484,515.00</b>

Rogue Community College  
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 2017/18 MAY

**Resolution No. B102-17/18**

<b>CAPITAL IMPROVEMENT FUND - COPS &amp; BONDS</b>	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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 2017/18 MAY

**Resolution No. B102-17/18**

<b>CAPITAL IMPROVEMENT FUND - STATE &amp; LOCAL</b>	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

Rogue Community College  
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**Resolution No. B102-17/18**

**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
<b>Total</b>	<b>\$ 1,745,488.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 1,745,488.00</b>

Rogue Community College  
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**Resolution No. B102-17/18**

<b>DEBT SERVICE FUND - GENERAL OBLIG BONDS</b>	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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<b>CONTRACT AND GRANT FUND</b>	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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**Resolution No. B102-17/18**

**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	\$ 13,000.00	\$ 0.00	\$ 38,000.00
INSTRUCTION	566,760.00	0.00	0.00	0.00	37,000.00	0.00	603,760.00
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	( 50,000.00)	0.00	109,645.00
<b>Total</b>	<b>\$ 1,449,325.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 1,449,325.00</b>

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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
<b>Total</b>	<b>\$ 711,202.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>711,202.00</b>

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<b>TECHNOLOGY AND EQUIPMENT FUND</b>	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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<b>COLLEGE SERVICES FUND</b>	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
<b>Total</b>	<b>\$ 2,983,683.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>2,983,683.00</b>



Rogue Community College  
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**Resolution No. B102-17/18**

**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
<b>Total</b>	<b>\$ 958,953.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 958,953.00</b>

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<b>ENTREPRENEURIAL FUND</b>	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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**Resolution No. B102-17/18**

**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
<b>Total</b>	<b>\$ 32,810,304.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 32,810,304.00</b>

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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
<b>Total</b>	<b>\$ 2,625,936.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 2,625,936.00</b>

Rogue Community College  
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**Resolution No. B102-17/18**

**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
<b>Total</b>	<b>\$ 1,473,805.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 1,473,805.00</b>