

Budget Transfers

Recommendation of the President: That the Rogue Community College (RCC) Board of Education (Board) approve Resolution No. B98-18/19 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 2018/19; therefore, be it

Resolved, that the RCC Board approve Resolution No. B98-18/19 authorizing budget transfers as presented.

Action: Approved

Claudia Sullivan, Chair, RCC Board of Education

Dated: June 18, 2019

**Rogue Community College
2018/19 Budget Transfer
Summary of April - May 2019 Changes**

General Fund (Page 1)

Student Services	\$8,067	Director of Financial Aid moving costs
College Support Services	(\$8,067)	
Transfers Out	\$77,950	Transfer of appropriation (OAR 150-294-0540) to Debt Service Fund – Other for payoff of Department of Education Title VII loan
Contingency	(\$77,950)	

Debt Service Fund - Other (Page 8)

College Support Services	\$112,190	\$77,950 transfer of appropriation (OAR 150-294-0540) from General Fund and \$34,240 transfer from contingency for payoff of Department of Education Title VII loan
Contingency	(\$34,240)	

Contract & Grant Fund (Page 10)

Instruction	(\$35,864)	Adjust for new grant awards and approved budget modifications for existing grants
Instructional Support	(\$18,062)	
College Support Services	\$173	
Facilities Acquisition & Construction	\$53,753	

Self-Support Fund (Page 11)

Transfers Out	\$10,000	Increase in projected transfer out for shared revenue between Continuing Education and the EMS and Fire Science departments
Contingency	(\$10,000)	

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GENERAL FUND	Original Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Supplemental	Current Budget
TRANSFERS OUT	\$ 2,147,406.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 77,950.00	\$ 0.00	\$ 2,225,356.00
INSTRUCTION	15,814,877.00	0.00	0.00	24,320.00	0.00	0.00	15,839,197.00
INSTRUCTIONAL SUPPORT	3,950,044.00	250,945.00	0.00	0.00	0.00	0.00	4,200,989.00
STUDENT SERVICES	5,883,238.00	0.00	0.00	0.00	8,067.00	0.00	5,891,305.00
COMMUNITY SERVICES	184,989.00	0.00	0.00	0.00	0.00	0.00	184,989.00
COLLEGE SUPPORT SERVICES	11,398,748.00	(249,998.00)	0.00	(24,320.00)	(8,067.00)	0.00	11,116,363.00
PLANT OPERATIONS AND MAINTENANCE	3,197,249.00	(947.00)	0.00	0.00	0.00	0.00	3,196,302.00
CONTINGENCY	2,238,854.00	0.00	0.00	0.00	(77,950.00)	0.00	2,160,904.00
Total	\$ 44,815,405.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 44,815,405.00

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UNEMPLOYMENT FUND

	Original Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Supplemental	Current Budget
COLLEGE SUPPORT SERVICES	\$ 81,989.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	81,989.00
CONTINGENCY	192,898.00	0.00	0.00	0.00	0.00	0.00	192,898.00
Total	\$ 274,887.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	274,887.00

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PERS FUND	Original Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Supplemental	Current Budget
TRANSFERS OUT	\$ 3,328,270.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 3,328,270.00
COLLEGE SUPPORT SERVICES	100,000.00	0.00	0.00	0.00	0.00	0.00	100,000.00
CONTINGENCY	50,000.00	0.00	0.00	0.00	0.00	0.00	50,000.00
Total	\$ 3,478,270.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 3,478,270.00

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STABILITY RESERVE FUND

TRANSFERS OUT

	Original Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Supplemental	Current Budget
	\$ 600,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 600,000.00
Total	\$ 600,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 600,000.00

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CAPITAL IMPROVEMENT FUND - MAINTENANCE	<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	\$ 200,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	200,000.00
PLANT OPERATIONS AND MAINTENANCE	2,156,540.00	26,765.00	0.00	0.00	0.00	0.00	2,183,305.00
FACILITIES ACQUISITION & CONSTRUCTION	814,718.00	(26,765.00)	0.00	0.00	0.00	0.00	787,953.00
CONTINGENCY	217,248.00	0.00	0.00	0.00	0.00	0.00	217,248.00
Total	\$ 3,388,506.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	3,388,506.00

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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	\$ 18,245,170.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 18,245,170.00
Total	\$ 18,245,170.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 18,245,170.00

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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	\$ 15,128,908.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 15,128,908.00
Total	\$ 15,128,908.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 15,128,908.00

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DEBT SERVICE FUND - OTHER

	Original Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Supplemental	Current Budget
COLLEGE SUPPORT SERVICES	\$ 1,779,229.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 112,190.00	\$ 0.00	\$ 1,891,419.00
CONTINGENCY	34,240.00	0.00	0.00	0.00	(34,240.00)	0.00	0.00
Total	\$ 1,813,469.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 77,950.00	\$ 0.00	\$ 1,891,419.00

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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	\$ 3,403,950.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 3,403,950.00
Total	\$ 3,403,950.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 3,403,950.00

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CONTRACT AND GRANT FUND	Original Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Supplemental	Current Budget
INSTRUCTION	\$ 1,825,058.00	\$ (7,711.00)	\$ 35,043.00	\$ (167.00)	\$ (35,864.00)	\$ 0.00	\$ 1,816,359.00
INSTRUCTIONAL SUPPORT	1,423,412.00	5,083.00	(61,938.00)	285.00	(18,062.00)	0.00	1,348,780.00
STUDENT SERVICES	3,816,304.00	(49,066.00)	26,895.00	6,778.00	0.00	0.00	3,800,911.00
COMMUNITY SERVICES	5,000.00	2,125.00	0.00	0.00	0.00	0.00	7,125.00
COLLEGE SUPPORT SERVICES	90,033.00	0.00	0.00	0.00	173.00	0.00	90,206.00
PLANT OPERATIONS AND MAINTENANCE	5,000.00	40,000.00	0.00	0.00	0.00	0.00	45,000.00
FACILITIES ACQUISITION & CONSTRUCTION	1,743,320.00	0.00	0.00	0.00	53,753.00	0.00	1,797,073.00
CONTINGENCY	1,011,805.00	9,569.00	0.00	(6,896.00)	0.00	0.00	1,014,478.00
Total	\$ 9,919,932.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 9,919,932.00

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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	\$ 10,000.00	\$ 0.00	\$ 35,000.00
INSTRUCTION	735,059.00	0.00	0.00	39,294.00	0.00	0.00	774,353.00
INSTRUCTIONAL SUPPORT	624,955.00	0.00	0.00	0.00	0.00	0.00	624,955.00
CONTINGENCY	260,963.00	0.00	0.00	(39,294.00)	(10,000.00)	0.00	211,669.00
Total	\$ 1,645,977.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 1,645,977.00

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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	256,814.00	0.00	0.00	0.00	0.00	0.00	256,814.00
STUDENT SERVICES	464,280.00	0.00	0.00	0.00	0.00	0.00	464,280.00
COLLEGE SUPPORT SERVICES	106,699.00	0.00	0.00	0.00	0.00	0.00	106,699.00
Total	\$ 833,293.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	833,293.00

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TECHNOLOGY AND EQUIPMENT FUND	Original Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Supplemental	Current Budget
INSTRUCTION	\$ 506,421.00	\$ 0.00	\$ (26,714.00)	\$ 0.00	\$ 0.00	\$ 0.00	\$ 479,707.00
INSTRUCTIONAL SUPPORT	30,000.00	0.00	11,606.00	0.00	0.00	0.00	41,606.00
STUDENT SERVICES	20,580.00	0.00	(10,125.00)	0.00	0.00	0.00	10,455.00
COLLEGE SUPPORT SERVICES	1,452,490.00	0.00	(11,675.00)	0.00	0.00	0.00	1,440,815.00
PLANT OPERATIONS AND MAINTENANCE	20,415.00	0.00	30,630.00	0.00	0.00	0.00	51,045.00
CONTINGENCY	149,232.00	0.00	6,278.00	0.00	0.00	0.00	155,510.00
Total	\$ 2,179,138.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 2,179,138.00

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COLLEGE SERVICES FUND	Original Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Supplemental	Current Budget
TRANSFERS OUT	\$ 3,070,473.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 3,070,473.00
COLLEGE SUPPORT SERVICES	174,150.00	0.00	0.00	0.00	0.00	0.00	174,150.00
PLANT OPERATIONS AND MAINTENANCE	150,338.00	0.00	0.00	0.00	0.00	0.00	150,338.00
CONTINGENCY	100,000.00	0.00	0.00	0.00	0.00	0.00	100,000.00
Total	\$ 3,494,961.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 3,494,961.00

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HIGHER EDUCATION CENTER FUND	Original Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Supplemental	Current Budget
TRANSFERS OUT	\$ 5,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 5,000.00
INSTRUCTIONAL SUPPORT	38,564.00	0.00	0.00	0.00	0.00	0.00	38,564.00
COLLEGE SUPPORT SERVICES	278,477.00	0.00	0.00	0.00	0.00	0.00	278,477.00
PLANT OPERATIONS AND MAINTENANCE	496,333.00	0.00	0.00	0.00	0.00	0.00	496,333.00
CONTINGENCY	128,215.00	0.00	0.00	0.00	0.00	0.00	128,215.00
Total	\$ 946,589.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 946,589.00

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ENTREPRENEURIAL FUND	Original Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Supplemental	Current Budget
TRANSFERS OUT	\$ 83,148.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 83,148.00
INSTRUCTION	1,115,952.00	0.00	(1,895.00)	0.00	0.00	0.00	1,114,057.00
INSTRUCTIONAL SUPPORT	467,172.00	0.00	0.00	0.00	0.00	0.00	467,172.00
STUDENT SERVICES	184,180.00	0.00	1,895.00	0.00	0.00	0.00	186,075.00
COMMUNITY SERVICES	25,000.00	0.00	0.00	0.00	0.00	0.00	25,000.00
COLLEGE SUPPORT SERVICES	259,501.00	0.00	0.00	0.00	0.00	0.00	259,501.00
FACILITIES ACQUISITION & CONSTRUCTION	25,000.00	0.00	0.00	0.00	0.00	0.00	25,000.00
CONTINGENCY	193,185.00	0.00	0.00	0.00	0.00	0.00	193,185.00
Total	\$ 2,353,138.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 2,353,138.00

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FINANCIAL AID FUND

	Original Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Supplemental	Current Budget
TRANSFERS OUT	\$ 45,071.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 45,071.00
FINANCIAL AID	27,096,370.00	0.00	0.00	0.00	0.00	0.00	27,096,370.00
Total	\$ 27,141,441.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 27,141,441.00

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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	1,982,646.00	0.00	0.00	0.00	0.00	0.00	1,982,646.00
CONTINGENCY	384,127.00	0.00	0.00	0.00	0.00	0.00	384,127.00
Total	\$ 2,381,323.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	2,381,323.00

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OTHER AUXILIARY SERVICES FUND	Original Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Supplemental	Current Budget
TRANSFERS OUT	\$ 666,327.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 666,327.00
STUDENT SERVICES	86,636.00	0.00	0.00	0.00	0.00	0.00	86,636.00
COMMUNITY SERVICES	508,502.00	0.00	0.00	31,183.00	0.00	0.00	539,685.00
PLANT OPERATIONS AND MAINTENANCE	283,103.00	0.00	0.00	0.00	0.00	0.00	283,103.00
CONTINGENCY	74,400.00	0.00	0.00	(31,183.00)	0.00	0.00	43,217.00
Total	\$ 1,618,968.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 1,618,968.00