

Budget Transfers

Recommendation of the President: That the Rogue Community College (RCC) Board of Education (Board) approve Resolution No. B22-18/19 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. B22-18/19 authorizing budget transfers as presented.

Action: Approved

Claudia Sullivan, Chair, RCC Board of Education

Dated: October 16, 2018

**Rogue Community College
2018/19 Budget Transfer
Summary of July – September 2018 Changes**

General Fund (Page 1)

Instructional Support	(\$250,945)	<ul style="list-style-type: none"> • Reclassify computer lab tutors and distance learning course development \$238,945 • VP of Instruction moving costs \$12,000
College Support Services	\$249,998	<ul style="list-style-type: none"> • Reclassify computer lab tutors and distance learning course development \$238,945 • VP of Instruction moving costs \$12,000 • Revise budget for Risk Management, Title IX and Security departments \$947
Plant Operations and Maintenance	\$947	Revise budget for Risk Management, Title IX and Security departments

Capital Improvement Fund – Maintenance (Page 5)

Plant Operations and Maintenance	(\$26,765)	Adjust for anticipated fund balances
Facilities Acquisition & Construction	\$26,765	

Contract & Grant Fund (Page 10)

Instruction	\$7,711	Adjust for new grant awards, existing grant balances and anticipated grant fund balances
Instructional Support	(\$5,083)	
Student Services	\$49,066	
Community Services	(\$2,125)	
Plant Operations and Maintenance	\$40,000	
Contingency	(\$9,569)	

Rogue Community College
 Quarterly Budget Adjustments/Summary
 2018/19 SEPTEMBER

Resolution No. B22 - 18/19

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	\$ 0.00	\$ 0.00	\$ 2,147,406.00
INSTRUCTION	15,814,877.00	0.00	0.00	0.00	0.00	0.00	15,814,877.00
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	0.00	0.00	5,883,238.00
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	0.00	0.00	0.00	11,148,750.00
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	0.00	0.00	2,238,854.00
Total	\$ 44,815,405.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 44,815,405.00

Rogue Community College
 Quarterly Budget Adjustments/Summary
 2018/19 SEPTEMBER

Resolution No. B22 - 18/19

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

Rogue Community College
 Quarterly Budget Adjustments/Summary
 2018/19 SEPTEMBER

Resolution No. B22 - 18/19

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

Rogue Community College
 Quarterly Budget Adjustments/Summary
 2018/19 SEPTEMBER

Resolution No. B22 - 18/19

STABILITY RESERVE FUND

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

Rogue Community College
 Quarterly Budget Adjustments/Summary
 2018/19 SEPTEMBER

Resolution No. B22 - 18/19

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	2,156,540.00	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

Rogue Community College
 Quarterly Budget Adjustments/Summary
 2018/19 SEPTEMBER

Resolution No. B22 - 18/19

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

Rogue Community College
 Quarterly Budget Adjustments/Summary
 2018/19 SEPTEMBER

Resolution No. B22 - 18/19

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

Rogue Community College
 Quarterly Budget Adjustments/Summary
 2018/19 SEPTEMBER

Resolution No. B22 - 18/19

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	\$ 0.00	\$ 0.00	\$ 1,779,229.00
CONTINGENCY	34,240.00	0.00	0.00	0.00	0.00	0.00	34,240.00
Total	\$ 1,813,469.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 1,813,469.00

Rogue Community College
 Quarterly Budget Adjustments/Summary
 2018/19 SEPTEMBER

Resolution No. B22 - 18/19

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

Rogue Community College
 Quarterly Budget Adjustments/Summary
 2018/19 SEPTEMBER

Resolution No. B22 - 18/19

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)	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 1,817,347.00
INSTRUCTIONAL SUPPORT	1,423,412.00	5,083.00	0.00	0.00	0.00	0.00	1,428,495.00
STUDENT SERVICES	3,816,304.00	(49,066.00)	0.00	0.00	0.00	0.00	3,767,238.00
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	0.00	0.00	90,033.00
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	0.00	0.00	1,743,320.00
CONTINGENCY	1,011,805.00	9,569.00	0.00	0.00	0.00	0.00	1,021,374.00
Total	\$ 9,919,932.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 9,919,932.00

Rogue Community College
 Quarterly Budget Adjustments/Summary
 2018/19 SEPTEMBER

Resolution No. B22 - 18/19

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	735,059.00	0.00	0.00	0.00	0.00	0.00	735,059.00
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	0.00	0.00	0.00	260,963.00
Total	\$ 1,645,977.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 1,645,977.00

Rogue Community College
 Quarterly Budget Adjustments/Summary
 2018/19 SEPTEMBER

Resolution No. B22 - 18/19

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

Rogue Community College
 Quarterly Budget Adjustments/Summary
 2018/19 SEPTEMBER

Resolution No. B22 - 18/19

TECHNOLOGY AND EQUIPMENT FUND	Original Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Supplemental	Current Budget
INSTRUCTION	\$ 506,421.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 506,421.00
INSTRUCTIONAL SUPPORT	30,000.00	0.00	0.00	0.00	0.00	0.00	30,000.00
STUDENT SERVICES	20,580.00	0.00	0.00	0.00	0.00	0.00	20,580.00
COLLEGE SUPPORT SERVICES	1,452,490.00	0.00	0.00	0.00	0.00	0.00	1,452,490.00
PLANT OPERATIONS AND MAINTENANCE	20,415.00	0.00	0.00	0.00	0.00	0.00	20,415.00
CONTINGENCY	149,232.00	0.00	0.00	0.00	0.00	0.00	149,232.00
Total	\$ 2,179,138.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 2,179,138.00

Rogue Community College
 Quarterly Budget Adjustments/Summary
 2018/19 SEPTEMBER

Resolution No. B22 - 18/19

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

Rogue Community College
 Quarterly Budget Adjustments/Summary
 2018/19 SEPTEMBER

Resolution No. B22 - 18/19

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

Rogue Community College
 Quarterly Budget Adjustments/Summary
 2018/19 SEPTEMBER

Resolution No. B22 - 18/19

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	0.00	0.00	0.00	0.00	1,115,952.00
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	0.00	0.00	0.00	0.00	184,180.00
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

Rogue Community College
 Quarterly Budget Adjustments/Summary
 2018/19 SEPTEMBER

Resolution No. B22 - 18/19

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

Rogue Community College
 Quarterly Budget Adjustments/Summary
 2018/19 SEPTEMBER

Resolution No. B22 - 18/19

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

Rogue Community College
 Quarterly Budget Adjustments/Summary
 2018/19 SEPTEMBER

Resolution No. B22 - 18/19

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	0.00	0.00	0.00	508,502.00
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	0.00	0.00	0.00	74,400.00
Total	\$ 1,618,968.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 1,618,968.00

Rogue Community College
 Quarterly Budget Adjustments/Summary
 2018/19 SEPTEMBER

Resolution No. B22 - 18/19

AGENCY FUND	Original Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Supplemental	Current Budget
COLLEGE SUPPORT SERVICES	\$ 219,238.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 219,238.00
Total	\$ 219,238.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 219,238.00