
Budget Transfers

Recommendation of the President: That the Rogue Community College (RCC) Board of Education (Board) approve Resolution No. B31 -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. B31 -19/20 authorizing budget transfers as presented.

Action: Approved



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

Dated: October 22, 2019

Rogue Community College
2019/20 Budget Transfer
Summary of July - September 2019 Changes

General Fund (Page 1)

Instruction	\$258,300	Additional expenditures as a result of the increase in CCSF. New positions included: 2 Full Time Faculty, 1 Exempt, 2 Full Time Classified. A furloughed exempt position was reinstated for 19/20 and an existing part time classified position was increased to full time. Adjunct faculty was also increased to support additional course offerings and the non-computer technology fee was restored.
Instructional Support	\$127,771	
Student Services	\$166,936	
College Support Services	\$198,633	
Contingency	(\$751,640)	

Contract and Grant Fund (Page 9)

Instruction	\$82,440	Adjust for new grant awards and approved budget modifications for existing grants
Instructional Support	(\$114,420)	
Student Services	(\$5,731)	
Plant Operations and Maintenance	(\$103,753)	
Facilities Acquisition & Construction	\$141,464	

Self-Support Fund (Page 10)

Instruction	\$5,691	Adjust for expenses related to repairs for Commercial Truck Driver equipment
Instructional Support	(\$5,691)	

Technology and Equipment Fund (Page 12)

Transfers Out	(\$255,126)	Restoration of non-computer technology fee.
Instruction	\$240,726	Restoration of non-computer technology fee; adjust for fund balance to replace Facilities equipment
Plant Operations and Maintenance	\$14,400	Adjust for fund balance to replace Facilities equipment

**Rogue Community College
2019/20 Budget Transfer
Summary of July - September 2019 Changes**

Entrepreneurial Fund (Page 15)

Instructional Support	(\$20,000)	Establish budget for new Director, Rogue Innovation Hub position
Student Services	(\$20,000)	
Community Services	\$70,256	
College Support Services	(\$20,000)	
Facilities Acquisition & Construction	(\$10,256)	

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

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	\$ 0.00	\$ 0.00	\$ 1,886,754.00
INSTRUCTION	15,692,026.00	258,300.00	0.00	0.00	0.00	0.00	15,950,326.00
INSTRUCTIONAL SUPPORT	4,012,118.00	127,771.00	0.00	0.00	0.00	0.00	4,139,889.00
STUDENT SERVICES	6,441,917.00	166,936.00	0.00	0.00	0.00	0.00	6,608,853.00
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	0.00	0.00	0.00	0.00	9,073,577.00
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	0.00	0.00	1,818,475.00
Total	\$ 42,914,762.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 42,914,762.00

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

UNEMPLOYMENT FUND

	Original Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Supplemental	Current Budget
COLLEGE SUPPORT SERVICES	\$ 82,125.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 82,125.00
CONTINGENCY	211,931.00	0.00	0.00	0.00	0.00	0.00	211,931.00
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 SEPTEMBER

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
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2019/20 SEPTEMBER

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

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

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 SEPTEMBER

CAPITAL IMPROVEMENT FUND - STATE & LOCAL	<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>
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

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

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
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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	\$ 3,527,650.00	\$ 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
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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	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 1,728,971.00
INSTRUCTIONAL SUPPORT	1,243,188.00	(114,420.00)	0.00	0.00	0.00	0.00	1,128,768.00
STUDENT SERVICES	4,723,553.00	(5,731.00)	0.00	0.00	0.00	0.00	4,717,822.00
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	0.00	0.00	0.00	0.00	1,646,464.00
CONTINGENCY	943,163.00	0.00	0.00	0.00	0.00	0.00	943,163.00
Total	\$ 10,810,815.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 10,810,815.00

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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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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	0.00	0.00	0.00	0.00	268,860.00
STUDENT SERVICES	408,476.00	0.00	0.00	0.00	0.00	0.00	408,476.00
COLLEGE SUPPORT SERVICES	74,788.00	0.00	0.00	0.00	0.00	0.00	74,788.00
Total	\$ 757,624.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 757,624.00

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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	\$ 0.00	\$ 0.00	\$ 0.00
INSTRUCTION	345,098.00	240,726.00	0.00	0.00	0.00	0.00	585,824.00
INSTRUCTIONAL SUPPORT	23,000.00	0.00	0.00	0.00	0.00	0.00	23,000.00
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	0.00	0.00	0.00	1,538,023.00
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	0.00	0.00	0.00	0.00	90,000.00
Total	\$ 2,276,827.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 2,276,827.00

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COLLEGE SERVICES FUND	Original Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Supplemental	Current Budget
TRANSFERS OUT	\$ 1,194,876.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 1,194,876.00
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	0.00	0.00	0.00	0.00	100,000.00
Total	\$ 1,660,334.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 1,660,334.00

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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	0.00	0.00	0.00	0.00	294,045.00
PLANT OPERATIONS AND MAINTENANCE	505,478.00	0.00	0.00	0.00	0.00	0.00	505,478.00
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
Quarterly Budget Adjustments/Summary
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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

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

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
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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	1,713,941.00	0.00	0.00	0.00	0.00	0.00	1,713,941.00
CONTINGENCY	264,322.00	0.00	0.00	0.00	0.00	0.00	264,322.00
Total	\$ 1,992,813.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 1,992,813.00

Rogue Community College
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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