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**Budget Transfers**

***Recommendation of the President:*** That the Rogue Community College (RCC) Board of Education (Board) approve Resolution No. B34-21/22 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 2021/22, therefore, be it

***Resolved,*** that the RCC Board approve Resolution No. B34-21/22 authorizing budget transfers as presented.

Action: Approved



Roger Stokes, Chair, RCC Board of Education

Dated: October 19, 2021

**Rogue Community College**  
**2021/22 Budget Transfer**  
**Summary of July - September 2021 Changes**

**General Fund (Page 1)**

Transfer Out	\$12,948	Additional funds for Athletics uniforms
Plant Operations and Maintenance	\$20,182	Anticipated utilities on RVC buildings A, C and G until sold
Contingency	(\$33,130)	Additional funds for Athletics uniforms; Anticipated utilities on RVC buildings A, C and G until sold

**Contract and Grant Fund (Page 5)**

Instruction	\$5,604	Adjust for new grant awards and approved budget modifications for existing grants
Student Services	\$9,344	
College Support Services	(\$5,604)	
Contingency	(\$9,344)	

Rogue Community College  
Quarterly Budget Adjustments/Summary  
2021/22 SEPTEMBER

**Resolution No.**

<b>GENERAL FUND</b>	Original Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Supplemental	Current Budget
TRANSFERS OUT	\$ 1,611,820.00	\$ 12,948.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 1,624,768.00
INSTRUCTION	16,572,874.00	0.00	0.00	0.00	0.00	0.00	16,572,874.00
INSTRUCTIONAL SUPPORT	4,701,176.00	0.00	0.00	0.00	0.00	0.00	4,701,176.00
STUDENT SERVICES	6,846,107.00	0.00	0.00	0.00	0.00	0.00	6,846,107.00
COMMUNITY SERVICES	89,324.00	0.00	0.00	0.00	0.00	0.00	89,324.00
COLLEGE SUPPORT SERVICES	11,209,522.00	0.00	0.00	0.00	0.00	0.00	11,209,522.00
PLANT OPERATIONS AND MAINTENANCE	3,704,912.00	20,182.00	0.00	0.00	0.00	0.00	3,725,094.00
CONTINGENCY	5,231,432.00	( 33,130.00)	0.00	0.00	0.00	0.00	5,198,302.00
Total	\$ 49,967,167.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 49,967,167.00

Rogue Community College  
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2021/22 SEPTEMBER

**Resolution No.**

	Original Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Supplemental	Current Budget
<b>RESERVE FUND</b>							
TRANSFERS OUT	\$ 1,339,072.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 1,339,072.00
Total	\$ 1,339,072.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 1,339,072.00

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2021/22 SEPTEMBER

**Resolution No.**

**CAPITAL PROJECTS FUND**

	Original Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Supplemental	Current Budget
FACILITIES ACQUISITION & CONSTRUCTION	\$ 25,493,949.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 25,493,949.00
Total	\$ 25,493,949.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 25,493,949.00

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**Resolution No.**

**DEBT SERVICE FUND**

	Original Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Supplemental	Current Budget
COLLEGE SUPPORT SERVICES	\$ 7,670,238.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 7,670,238.00
CONTINGENCY	226,026.00	0.00	0.00	0.00	0.00	0.00	226,026.00
Total	\$ 7,896,264.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 7,896,264.00

Rogue Community College  
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2021/22 SEPTEMBER

**Resolution No.**

**CONTRACT AND GRANT FUND**

	Original Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Supplemental	Current Budget
TRANSFERS OUT	\$ 3,000,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 3,000,000.00
INSTRUCTION	1,905,564.00	5,604.00	0.00	0.00	0.00	0.00	1,911,168.00
INSTRUCTIONAL SUPPORT	1,621,817.00	0.00	0.00	0.00	0.00	0.00	1,621,817.00
STUDENT SERVICES	3,969,072.00	9,344.00	0.00	0.00	0.00	0.00	3,978,416.00
COMMUNITY SERVICES	25,000.00	0.00	0.00	0.00	0.00	0.00	25,000.00
COLLEGE SUPPORT SERVICES	8,195,226.00	( 5,604.00)	0.00	0.00	0.00	0.00	8,189,622.00
PLANT OPERATIONS AND MAINTENANCE	272,918.00	0.00	0.00	0.00	0.00	0.00	272,918.00
FACILITIES ACQUISITION & CONSTRUCTION	25,000.00	0.00	0.00	0.00	0.00	0.00	25,000.00
CONTINGENCY	3,755,390.00	( 9,344.00)	0.00	0.00	0.00	0.00	3,746,046.00
Total	\$ 22,769,987.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 22,769,987.00

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**Resolution No.**

<b>COMMUNITY &amp; WORKFORCE DEVELOPMENT</b>	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	523,213.00	0.00	0.00	0.00	0.00	0.00	523,213.00
INSTRUCTIONAL SUPPORT	271,154.00	0.00	0.00	0.00	0.00	0.00	271,154.00
CONTINGENCY	18,688.00	0.00	0.00	0.00	0.00	0.00	18,688.00
Total	\$ 848,055.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 848,055.00

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**Resolution No.**

**INTRA-COLLEGE FUND**

	Original Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Supplemental	Current Budget
TRANSFERS OUT	\$ 178,750.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 178,750.00
INSTRUCTIONAL SUPPORT	175,250.00	0.00	0.00	0.00	0.00	0.00	175,250.00
STUDENT SERVICES	788,948.00	0.00	0.00	0.00	0.00	0.00	788,948.00
COLLEGE SUPPORT SERVICES	101,987.00	0.00	0.00	0.00	0.00	0.00	101,987.00
Total	\$ 1,244,935.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 1,244,935.00

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**Resolution No.**

<b>RENEWAL AND REPLACEMENT FUND</b>	Original Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Supplemental	Current Budget
TRANSFERS OUT	\$ 1,065,934.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 1,065,934.00
INSTRUCTION	535,575.00	0.00	0.00	0.00	0.00	0.00	535,575.00
INSTRUCTIONAL SUPPORT	20,000.00	0.00	0.00	0.00	0.00	0.00	20,000.00
COLLEGE SUPPORT SERVICES	567,839.00	0.00	0.00	0.00	0.00	0.00	567,839.00
PLANT OPERATIONS AND MAINTENANCE	2,454,880.00	0.00	0.00	0.00	0.00	0.00	2,454,880.00
CONTINGENCY	225,000.00	0.00	0.00	0.00	0.00	0.00	225,000.00
Total	<u>\$ 4,869,228.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 4,869,228.00</u>

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**Resolution No.**

**ENTREPRENEURIAL FUND**

	Original Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Supplemental	Current Budget
INSTRUCTION	\$ 157,837.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 157,837.00
INSTRUCTIONAL SUPPORT	100,000.00	0.00	0.00	0.00	0.00	0.00	100,000.00
STUDENT SERVICES	255,483.00	0.00	0.00	0.00	0.00	0.00	255,483.00
COMMUNITY SERVICES	50,000.00	0.00	0.00	0.00	0.00	0.00	50,000.00
COLLEGE SUPPORT SERVICES	50,000.00	0.00	0.00	0.00	0.00	0.00	50,000.00
CONTINGENCY	377,568.00	0.00	0.00	0.00	0.00	0.00	377,568.00
Total	\$ 990,888.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 990,888.00

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**Resolution No.**

**STUDENT 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	32,021,471.00	0.00	0.00	0.00	0.00	0.00	32,021,471.00
Total	\$ 32,056,471.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 32,056,471.00

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**Resolution No.**

**AUXILIARY SERVICES FUND**

	Original Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Supplemental	Current Budget
TRANSFERS OUT	\$ 135,522.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 135,522.00
INSTRUCTION	17,000.00	0.00	0.00	0.00	0.00	0.00	17,000.00
STUDENT SERVICES	269,736.00	0.00	0.00	0.00	0.00	0.00	269,736.00
COMMUNITY SERVICES	232,918.00	0.00	0.00	0.00	0.00	0.00	232,918.00
PLANT OPERATIONS AND MAINTENANCE	278,534.00	0.00	0.00	0.00	0.00	0.00	278,534.00
CONTINGENCY	272,933.00	0.00	0.00	0.00	0.00	0.00	272,933.00
Total	\$ 1,206,643.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 1,206,643.00