
Budget Transfers

Recommendation of the President: That the Rogue Community College (RCC) Board of Education (Board) approve Resolution No. B53-22/23 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 2022/23, therefore, be it

Resolved, that the RCC Board approve Resolution No. B53-22/23 authorizing budget transfers as presented.

Action: Approved



Pat Fahey, Chair, RCC Board of Education

Dated: April 18, 2023

Rogue Community College
FY 2022/23 Budget Transfer
Summary of January – March 2023 Changes

General Fund (Page 1)

Instruction	\$33,900	Additional funding needed for: Automotive and Welding – instructional supplies; Adult Basic Skills classroom upgrade to support online/hybrid instructional delivery.
Instructional Support	\$20,942	Funding for Curriculumlog – curriculum software; Upgrade 2 classrooms at each campus to support online/hybrid instructional delivery.
Student Services	\$2,283	Support for costs not allowed under the TRiO Talent Search 2nd grant.
Community Services	\$59,000	Correction to account code change for transportation per the Oregon Community College Financial Information System (CCFIS) data definitions.
College Support Services	(\$116,125)	Additional funding requests and CCFIS account code change.

Renewal and Replacement Fund (Page 8)

Instructional Support	\$26,109	Upgrade 2 classrooms at each campus to support online/hybrid instructional delivery.
College Support Services	(\$26,109)	

Rogue Community College
Quarterly Budget Adjustments/Summary
2022/23 MARCH

Resolution No.

GENERAL FUND	Original Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Supplemental	Current Budget
TRANSFERS OUT	\$ 1,933,590.00	\$ 0.00	\$ 72,403.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 2,005,993.00
INSTRUCTION	15,964,502.00	0.00	0.00	33,900.00	0.00	0.00	15,998,402.00
INSTRUCTIONAL SUPPORT	3,974,119.00	0.00	11,021.00	20,942.00	0.00	0.00	4,006,082.00
STUDENT SERVICES	7,051,838.00	24,936.00	0.00	2,283.00	0.00	0.00	7,079,057.00
COMMUNITY SERVICES	212,100.00	0.00	0.00	59,000.00	0.00	0.00	271,100.00
COLLEGE SUPPORT SERVICES	13,125,100.00	70,337.00	(83,424.00)	(116,125.00)	0.00	0.00	12,995,888.00
PLANT OPERATIONS AND MAINTENANCE	4,437,080.00	(95,273.00)	0.00	0.00	0.00	0.00	4,341,807.00
CONTINGENCY	4,937,613.00	0.00	0.00	0.00	0.00	0.00	4,937,613.00
Total	\$ 51,635,942.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 51,635,942.00

Rogue Community College
Quarterly Budget Adjustments/Summary
2022/23 MARCH

Resolution No.

	Original Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Supplemental	Current Budget
RESERVE FUND							
TRANSFERS OUT	\$ 200,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 200,000.00
Total	\$ 200,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 200,000.00

Rogue Community College
Quarterly Budget Adjustments/Summary
2022/23 MARCH

Resolution No.

CAPITAL PROJECTS FUND	Original Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Supplemental	Current Budget
FACILITIES ACQUISITION & CONSTRUCTION	\$ 14,164,248.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 14,164,248.00
Total	\$ 14,164,248.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 14,164,248.00

Rogue Community College
Quarterly Budget Adjustments/Summary
2022/23 MARCH

Resolution No.

DEBT SERVICE FUND

COLLEGE SUPPORT SERVICES

	Original Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Supplemental	Current Budget
	\$ 7,579,563.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 7,579,563.00
Total	\$ 7,579,563.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 7,579,563.00

Rogue Community College
Quarterly Budget Adjustments/Summary
2022/23 MARCH

Resolution No.

CONTRACT AND GRANT FUND	Original Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Supplemental	Current Budget
INSTRUCTION	\$ 6,181,980.00	\$ 95,261.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 6,277,241.00
INSTRUCTIONAL SUPPORT	1,716,186.00	(95,274.00)	0.00	0.00	0.00	0.00	1,620,912.00
STUDENT SERVICES	3,808,309.00	613,820.00	78,850.00	0.00	0.00	0.00	4,500,979.00
COMMUNITY SERVICES	25,000.00	0.00	0.00	0.00	0.00	0.00	25,000.00
COLLEGE SUPPORT SERVICES	3,260,349.00	(558,640.00)	(78,850.00)	0.00	0.00	0.00	2,622,859.00
PLANT OPERATIONS AND MAINTENANCE	322,874.00	(95,273.00)	0.00	0.00	0.00	0.00	227,601.00
FACILITIES ACQUISITION & CONSTRUCTION	10,025,000.00	0.00	0.00	0.00	0.00	0.00	10,025,000.00
CONTINGENCY	538,430.00	40,106.00	0.00	0.00	0.00	0.00	578,536.00
Total	\$ 25,878,128.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 25,878,128.00

Rogue Community College
Quarterly Budget Adjustments/Summary
2022/23 MARCH

Resolution No.

COMMUNITY & WORKFORCE DEVELOPMENT	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	642,833.00	0.00	0.00	0.00	0.00	0.00	642,833.00
INSTRUCTIONAL SUPPORT	287,102.00	0.00	0.00	0.00	0.00	0.00	287,102.00
CONTINGENCY	95,689.00	0.00	0.00	0.00	0.00	0.00	95,689.00
Total	\$ 1,060,624.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 1,060,624.00

Rogue Community College
Quarterly Budget Adjustments/Summary
2022/23 MARCH

Resolution No.

INTRA-COLLEGE FUND

	Original Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Supplemental	Current Budget
TRANSFERS OUT	\$ 8,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 8,000.00
INSTRUCTIONAL SUPPORT	244,290.00	0.00	0.00	0.00	0.00	0.00	244,290.00
STUDENT SERVICES	825,134.00	8,469.00	63,934.00	0.00	0.00	0.00	897,537.00
COLLEGE SUPPORT SERVICES	133,319.00	0.00	0.00	0.00	0.00	0.00	133,319.00
CONTINGENCY	8,469.00	(8,469.00)	8,469.00	0.00	0.00	0.00	8,469.00
Total	\$ 1,219,212.00	\$ 0.00	\$ 72,403.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 1,291,615.00

Rogue Community College
Quarterly Budget Adjustments/Summary
2022/23 MARCH

Resolution No.

RENEWAL AND REPLACEMENT FUND	Original Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Supplemental	Current Budget
TRANSFERS OUT	\$ 1,178,671.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 1,178,671.00
INSTRUCTION	685,972.00	(126,047.00)	0.00	0.00	0.00	0.00	559,925.00
INSTRUCTIONAL SUPPORT	20,000.00	0.00	0.00	26,109.00	0.00	0.00	46,109.00
COLLEGE SUPPORT SERVICES	932,731.00	(6,500.00)	0.00	(26,109.00)	0.00	0.00	900,122.00
PLANT OPERATIONS AND MAINTENANCE	1,975,632.00	132,547.00	0.00	0.00	0.00	0.00	2,108,179.00
CONTINGENCY	240,000.00	0.00	0.00	0.00	0.00	0.00	240,000.00
Total	\$ 5,033,006.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 5,033,006.00

Rogue Community College
Quarterly Budget Adjustments/Summary
2022/23 MARCH

Resolution No.

ENTREPRENEURIAL FUND

	Original Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Supplemental	Current Budget
INSTRUCTION	\$ 100,763.00	\$ 0.00	\$ 18,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 118,763.00
INSTRUCTIONAL SUPPORT	245,526.00	0.00	0.00	0.00	0.00	0.00	245,526.00
STUDENT SERVICES	207,643.00	0.00	32,994.00	0.00	0.00	0.00	240,637.00
COMMUNITY SERVICES	50,000.00	0.00	0.00	0.00	0.00	0.00	50,000.00
COLLEGE SUPPORT SERVICES	250,000.00	0.00	(50,994.00)	0.00	0.00	0.00	199,006.00
CONTINGENCY	378,904.00	0.00	0.00	0.00	0.00	0.00	378,904.00
Total	\$ 1,232,836.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 1,232,836.00

Rogue Community College
Quarterly Budget Adjustments/Summary
2022/23 MARCH

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	20,918,815.00	0.00	0.00	0.00	0.00	0.00	20,918,815.00
Total	\$ 20,953,815.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 20,953,815.00

Rogue Community College
Quarterly Budget Adjustments/Summary
2022/23 MARCH

Resolution No.

AUXILIARY SERVICES FUND

	Original Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Supplemental	Current Budget
TRANSFERS OUT	\$ 146,737.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 146,737.00
INSTRUCTION	12,000.00	0.00	0.00	0.00	0.00	0.00	12,000.00
STUDENT SERVICES	257,459.00	0.00	0.00	0.00	0.00	0.00	257,459.00
COMMUNITY SERVICES	151,121.00	0.00	0.00	0.00	0.00	0.00	151,121.00
PLANT OPERATIONS AND MAINTENANCE	253,667.00	0.00	0.00	0.00	0.00	0.00	253,667.00
CONTINGENCY	176,687.00	0.00	0.00	0.00	0.00	0.00	176,687.00
Total	\$ 997,671.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 997,671.00