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Proposed Budget 2026-27

www.roguecc.edu/budget

Rogue Community College
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2026/27 Proposed Budget

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NOTICE OF NONDISCRIMINATION

Rogue Community College does not discriminate in any programs, activities, or employment practices on the basis of race, color, religion, ethnicity, use of native language, national origin, sex, sexual orientation, gender identity, marital status, veteran status, disability, age, pregnancy, or any other status protected under applicable federal, state, or local laws. For further policy information and for a full list of regulatory specific contact persons visit the following webpage: www.roguecc.edu/nondiscrimination.

The background features a blue gradient with a white silhouette of a forest and a winding path. The path starts from the bottom center and curves towards the right. The forest silhouette is composed of various tree shapes, with a large, dark blue area on the left side.

Introduction



Mission

Rogue Community College enhances the quality of life in our communities by providing accessible, exemplary educational opportunities for student success and economic development.

Vision

Rogue Community College will be an inclusive and dynamic college that inspires, strengthens, and transforms.

Core Values

Integrity drives us as an institution and individuals to demonstrate clear communication, transparency, ethics, and accountability.

Collaboration promotes a communicative, agile, responsive culture that fosters vibrant, productive partnerships to benefit our students and strengthen our communities.

Diversity, Equity and Inclusion create an accessible, welcoming, respectful and safe environment which engages all individuals, beliefs, and ideas fairly.

Sustainability guides us to be responsible and thoughtful stewards of our human, economic, environmental, and cultural resources.

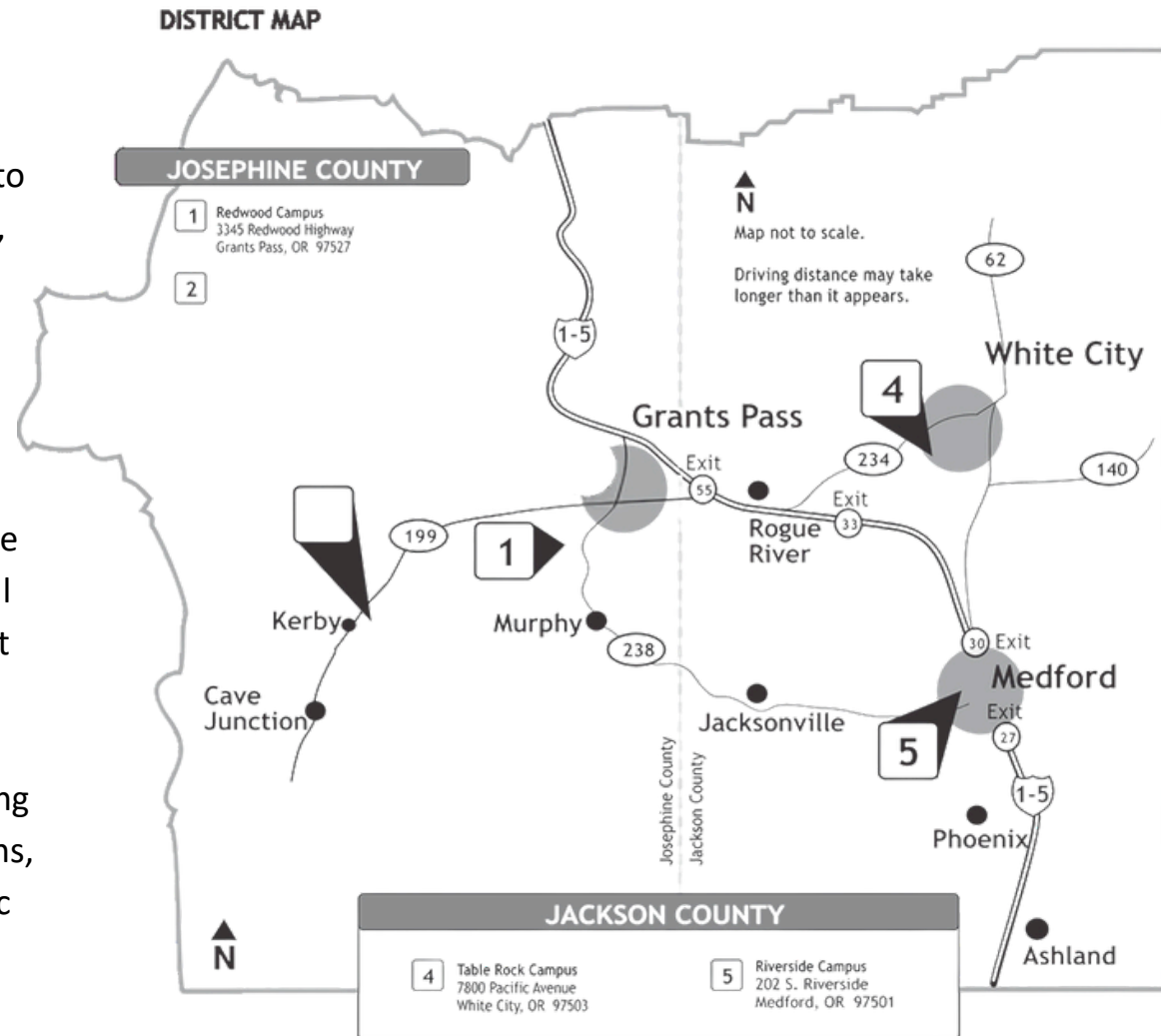
Courage frees the institution and individuals to creatively pursue best practices supporting student success.

About the College

Rogue Community College, founded in 1970, is a comprehensive public two-year community college dedicated to enhancing the quality of life in our communities by providing accessible, exemplary educational opportunities for student success and economic development. The College fulfills its promise to the community by providing access to higher education, supporting student success, and ensuring its mission, vision and values, programs and services reflect community values and needs.

The Rogue Community College District, situated in the picturesque Rogue Valley, spans a vast 4,453 square-mile area, covering Josephine and Jackson counties. The total population of these two counties in 2024 is estimated at 308,589, reflecting a 5% increase since 2015.

Named after the Rogue River, which originates as a spring on the west side of Crater Lake in the Cascade Mountains, the river meanders 215 miles before reaching the Pacific Ocean. As it departs the Cascade Mountains, the Rogue River gracefully winds its way through the Rogue Valley, encompassing Josephine and Jackson counties. Positioned midway between Seattle and San Francisco along the Interstate 5 corridor, the Rogue Valley extends to the Oregon-California border.



Last updated 1/6/14

About the College

Established in Josephine County in November 1970 through a vote of the electorate, the College expanded its reach on May 21, 1996, when voters in Jackson and Josephine counties approved the extension of the College's boundaries. This annexation became effective on July 1, 1997.

An elected seven-member Board establishes the policies of the College. Each member of the Board is elected to a four-year term. The Rogue Community College Board of Education, operating within the bounds of state law, is dedicated to representing the public interest, establishing institutional policies, overseeing the college president, delegating authority for effective leadership, ensuring fiscal health and stability, monitoring institutional performance and educational quality, and advocating for and protecting the interests of Rogue Community College. As the College's Chief Executive Officer, the President in collaboration with administrative staff oversee the day-to-day operations.

The Oregon State Board of Education establishes state standards for educational programs and facilities, approves courses of study, and adopts regulations for Oregon's community college system. Additionally, the Director of the Department of Community Colleges and Workforce Development serves as the administrative officer of the state of Oregon under the direction of the Higher Education Coordinating Commission (HECC).

- Over 9,000 credit and non-credit students choose RCC every year.
- RCC is accredited by the Northwest Commission on Colleges and Universities. RCC also is approved by the Veterans Administration as a veterans training institution.
- Five programs at the College have achieved the standards for specialized accreditation: Nursing, Emergency Medical Services, Dental Assistant, Dental Hygiene and Massage Therapy.
- RCC offers multiple transfer degrees; more than 80 career and technical education degrees or certificates; and a variety of workforce and short-term training, academic skills, and continuing and community education classes; plus services to the business community.
- The College operates three comprehensive campuses and has a robust online offering.
- RCC's fiscal year (FY) runs from July 1 through June 30.

College Demographics

Each of the three comprehensive campuses provides lower-division college transfer courses, two-year associate degree programs, and career/technical training programs. During the 2024-25 academic year the College served 9,600 students representing 3,955 full-time equivalent (FTE) students. Students may attend one or more campuses as well as virtual formats.



The Redwood Campus (RWC) is the College's founding campus. It is located on 88 wooded acres, five miles west of the city of Grants Pass. The campus was originally constructed in the late 1960s as a federal training facility known as the Fort Vannoy Jobs Corps Training Center. Remodeled in 1989, the spacious campus of wood-framed buildings creates an informal atmosphere geared to student learning and success.

In August 2019, the College completed the remodel of Deschutes (D), a 6,246 square foot building. In 2023 the newly constructed Redwood Campus Science Center, housing a student common space, classrooms, labs, two large greenhouses and faculty offices, was completed and operational for Fall Term 2022-23.

In August 2025, the College celebrated the grand opening of its newly renovated E Building. The \$3.95 million renovation transformed the 9,894-square-foot facility into a state-of-the-art training hub for RCC's growing Allied Health programs, greatly expanding opportunities for healthcare education in Josephine County.

College Demographics

The Riverside Campus (RVC) is located in the heart of downtown Medford, spanning a two-block radius, where it plays a key role in the educational and cultural renaissance occurring in Medford. RVC is the home of the College's transfer and Human Services programs.

RVC is also home to the RCC/SOU Higher Education Center (HEC). The HEC is a landmark building shared with our partner, Southern Oregon University. Here both institutions work together to create a supportive environment for students pursuing two-year, four-year, and graduate degrees. HEC is 68,700 square feet, housing classrooms, science labs, computer labs, and a Business Center.

In addition to being an example of cooperation and collaboration between the two institutions, the HEC serves as a model of environmental stewardship.



The design team worked with faculty, staff, students, and community members to establish the green priorities for the project. It received a Platinum Leadership in Environmental Design (LEED) certification from the U.S. Green Building Council.

College Demographics

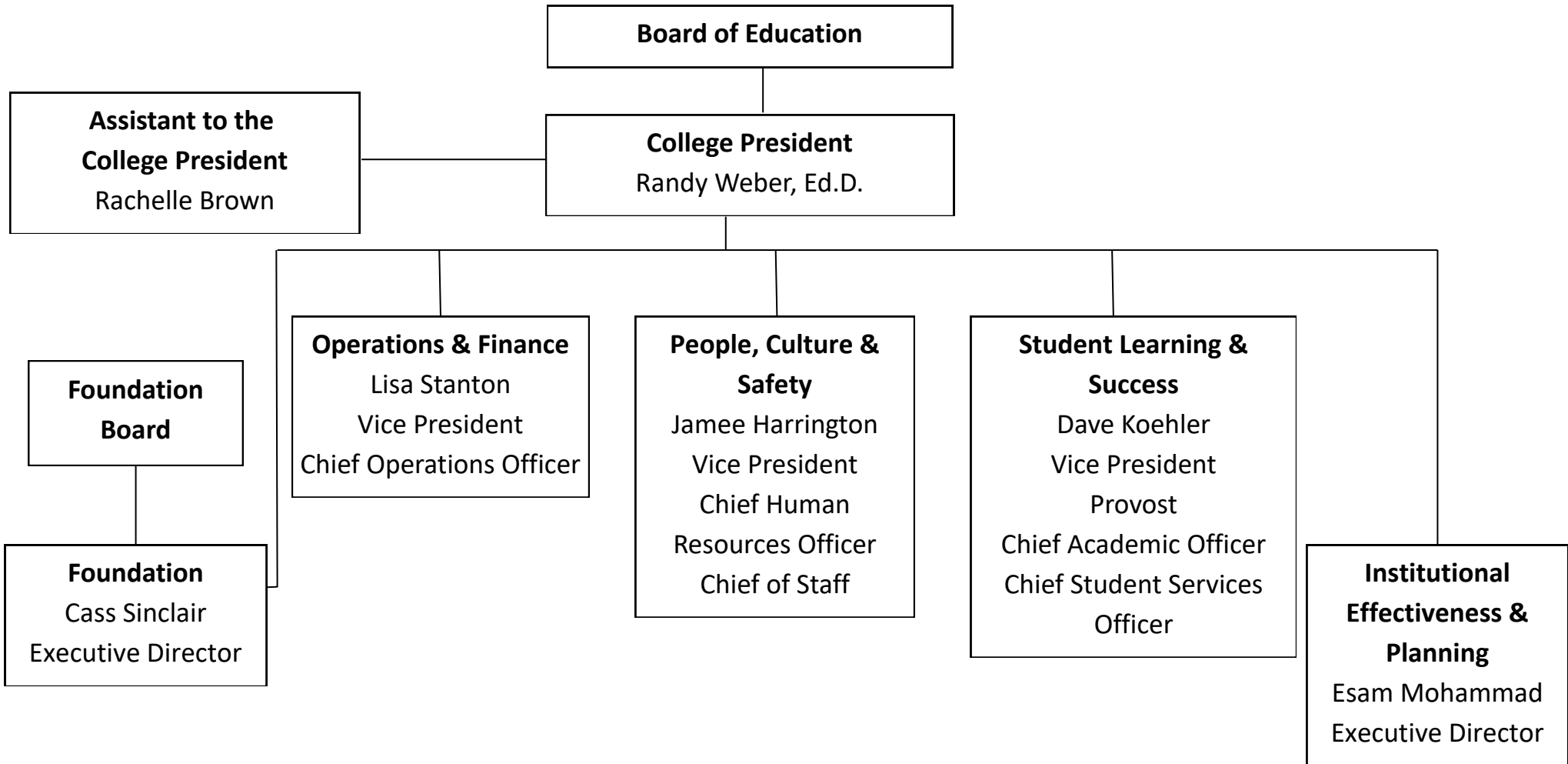
The Table Rock Campus (TRC) is located in an industrial park in White City and is a high-tech facility housing professional and technical programs. The original 102,000 square foot building is currently home to diesel technology, fire science, emergency medical services (EMS) and apprenticeship. In addition, the physical therapy assistant program offered through Lane Community College is housed in this building. The adjacent High Technology Center (HTC), a 12,000 square foot facility, offers mechatronics, advanced manufacturing, welding, and related programs. The campus is also home to the Health Professions Center (HPC), a 35,648 square foot building which houses the College's dental assistant, dental hygiene, allied health, and nursing programs. In 2023, the College acquired a 10-acre property adjacent to the campus, which includes a 20,000-square-foot industrial building, providing valuable space for future growth and development.



In fiscal year 2024/25, the College submitted a Declaration of Official Intent to proceed with construction of Transportation and Technology Centers at RWC and TRC with a total cost estimate of \$17 million. The Oregon Department of Administrative Services Capital Finance & Planning Section has confirmed our declaration of intent to seek \$7.1 million in Article XI-G matching bond funds.

In addition to these physical locations, the College also offers online classes through its virtual campus, providing remote learning opportunities to a diverse student body. During 2024/25 online and other options served 5,824 students representing 1,470 FTE. This digital platform continues to be a valuable resource for academic engagement and flexibility.

Organizational Chart



Board of Education



Indra Nicholas
Board Member
Zone 1 JOCO



Pat Fahey
Board Member
Zone 2 JOCO



Vanessa Jones
Board Chair
Zone 3 JACO



Jonathan Bilden
Board Member
Zone 4 JACO



Gary Plano
Board Member
Zone 5 JACO



Roger Stokes
Board Member
Zone 6 JACO



Maria Underwood
Board Member
Zone 7 JACO



Board Budget Policies

BP 6200 Budget Preparation

References:

NWCCU 2020 Standards 2.E.1, 2.E.2, 2.E.3
ORS 294.305 to 294.565 (Local Budget Law)

Each year, the College President shall present a budget to the Board of Education (Board). The schedule for presentation and review of budget proposals shall comply with state law and regulations, and provide adequate time for the Board to study.

Budget development shall meet the following criteria:

- The annual budget shall support the entity's master and educational plans.
- Assumptions upon which the budget is based are presented to the Board for review.
- A schedule is provided to the Board by March of each year that includes dates for presentation of the proposed budget, public hearing(s), Board study session(s), and approval of the final budget. At the public hearings, interested persons may appear and address the Board regarding the proposed budget or any item in the proposed budget.
- Changes in the assumptions upon which the budget was based shall be reported to the Board in a timely manner.
- Budget projections address long-term goals and commitments.

Rescinds Policy Number: IV.A.020, IV.A.030

Adopted: January 21, 2020

BP 6250 Budget Management

References:

NWCCU 2020 Standard 2.E.1, 2.E.2, 2.E.3

ORS 294.305 to ORS 294.565 (Local Budget Law)

The budget shall be managed in accordance with Oregon Local Budget Law. Budget revisions shall be made only in accordance with these policies and as provided by law.

Rogue Community College's unrestricted budgeted reserves shall be no less than 5% of total budgeted operating funds revenue. Operating funds are General Fund and the Intra-College Fund.

Revenues accruing to Rogue Community College in excess of amounts budgeted shall be added to the College's reserve for contingencies. They are available for appropriation only upon a resolution of the Board of Education that sets forth the need according to the function classifications in accordance with applicable law.

Rescinds Policy Number: IV.A.020, IV.A.030

Adopted: January 21, 2020

Revised: May 16, 2023; December 16, 2025

The background features a stylized landscape in shades of blue. A white, winding path or road curves through the lower half of the image. Above the path, there are silhouettes of evergreen trees, with the largest one on the left and several smaller ones on the right. The overall aesthetic is clean and modern.

Administrative Procedures

AP 6200 Budget Preparation

References:

NWCCU 2020 Standards 2.E.2

ORS 294.305 – 294.565

Oregon Department of Revenue “Local Budgeting Manual” (150-504-420)

OAR 150, Division 294

1. Budget Officer

The College’s Vice President of Operations and Finance shall be the College’s Budget Officer and is jointly responsible, with the President, for the preparation of the budget and for submission of the budget to the College District’s Budget Committee, the Board of Education (Board) and to other agencies as may be required in accordance with Oregon Local Budget Law.

2. Budget Calendar

Each March the Board will adopt a budget development calendar that identifies activities and sets dates for each step in the budget development process.

3. Budget Preparation

Each year the annual budget will be developed in a collaborative environment, support the institutional goals established by the Board, and be directly or indirectly linked to institutional planning efforts. The College’s internal Budget Advisory Team (BAT), with representative membership from all employee groups, college divisions, Associated Student Government, is instrumental in the budget process. BAT actively collects input from the college community at large, researches, and makes recommendations to Senior Leadership Team regarding the budget.

AP 6200 Budget Preparation

4. Budget Presentation and Adoption

a. Proposed Budget – During the month of May, the College President and Budget Officer will present the Proposed Budget to the District Budget Committee. No formal action is required by the Committee on the Proposed Budget. Public comment will be available. Notice of the meeting and availability of public comment will be advertised in accordance with Local Budget Law prior to the meeting.

b. Approved Budget – Prior to June 15th, the District Budget Committee has the opportunity to meet twice to discuss and recommend changes to the Proposed Budget. Formal action is required by the committee to approve the Budget and taxes to be imposed at the second meeting. Public comment will be available during the second meeting prior to Budget Committee actions. Notice of the budget hearings and availability of public comment will be advertised in accordance with Local Budget Law prior to the hearings.

c. Adopted Budget – As prescribed by the Oregon Local Budget Law, the Board will approve resolutions adopting the Budget, setting appropriations and imposing the tax levy no later than June 30th. This budget reflects changes made by the District Budget Committee and provides the operational budget for the fiscal year of adoption. Notice of the approved budget, budget meeting, and availability of public comment will be advertised in accordance with Local Budget Law prior to the meeting.

Budget Filing and Levy Certified – As prescribed by the Oregon Local Budget Law, the Budget Officer will submit the necessary paperwork to Jackson and Josephine Counties prior to July 15th.

Rescinds Procedure Number: AP-014

Approved: April 7, 2020

Revised: December 16, 2025

AP 6250 Budget Management

References:

NWCCU 2020 Standard 2.E.2

ORS 294.305 – 294.565

Oregon Department of Revenue “Local Budgeting Manual” (150-504-420)

OAR 150, Division 294

The level of budgetary control, the level at which expenditures cannot legally exceed the appropriated amount for all funds, is established at the function level.

Throughout the budget year, changes in appropriations may become necessary. As prescribed by the Oregon Local Budget Law, appropriations may be increased or decreased, transferred from one appropriation category to another, or new appropriation categories may be created.


Transfers may be made between funds and function classifications by written resolution of the Board of Education and must be approved by a majority of its members.

Transfers within the same fund and function may be made without Board of Education Approval.

Revenues in excess of budget are not available for appropriation except by resolution of the Board of Education, and in accordance with Oregon Local Budget Law, setting forth the need according to function.

Rescinds Procedure Number: AP-014

Approved: April 7, 2020

The background features a blue gradient with a white silhouette of a forest and a winding path. The path starts from the bottom center and curves towards the right. The forest silhouette is composed of various tree shapes, with a large, dark blue tree on the left and lighter blue trees on the right.

Strategic Planning

About Strategic Planning

RCC's Strategic Plan was approved by the Board of Education on June 16, 2015. The purpose of a strategic plan is to help the College address its most pressing challenges over a realistic time frame to better serve students and the community. A wide range of faculty, staff, students, and community representatives work collaboratively to update the college mission, vision, and values, and create a multi-year plan.

The Strategic Plan is supported by both institutional wide strategic initiatives (such as implementing Guided Pathways), and yearly departmental planning. Departments play an important role in mission fulfillment. During the annual planning process, departments across the campus align their yearly goals to the overall strategic plan and assess goal outcomes.

By engaging in this goal alignment process and measuring outcomes, departments can directly impact RCC's overall objectives. They are generally the first in identifying goals specific to their work within the College, and identifying their importance. With all departments creating goals appropriate to their work, but moving in a common direction, together the departments can have a large collective impact on meeting RCC's "Wildly Important Goals".

The institutional strategic plan serves as a tool to align everyone within the institution, organizing movement in a common direction. It acts as a tool to break down silos, with the ultimate goal of fulfilling RCC's mission.



Wildly Important Goals: Core Themes

WIG 1: **Equitable Access** creates a welcoming and inclusive environment for all.

- Objective 1: Improve community access to educational opportunities and support systems.
- Objective 2: Foster greater participation of under-served populations in RCC programs.
- Objective 3: Strengthen adaptable and responsive training and learning opportunities aimed at boosting student participation.

WIG 2: **Student Success** helps all students progress on their learning pathway.

- Objective 4: Provide holistic resources and support to ensure students meet their learning goals.
- Objective 5: Employ effective student engagement strategies to increase student persistence.
- Objective 6: Reduce the time and number of credits to completion of a credential.

WIG 3: **Building Community** strengthens and expands internal and external collaborative partnerships.

- Objective 7: Expand comprehensive outreach with business and industry partners.
- Objective 8: Foster advanced educational partnerships to enrich learning opportunities
- Objective 9: Enhance internal systems and communication practices for improved collaboration

WIG 4: **Institutional Excellence** builds a campus culture of continuous improvement

- Objective 10: Utilize assessment and institutional data to optimize instruction, services and operations in support of student success.
- Objective 11: Increase participation in professional development programs that elevate teaching and learning, student success, and operational effectiveness.
- Objective 12: Leverage existing, new, and emerging technologies to improve the student experience and operational efficiency.

WIG Objectives revised 10/15/2024



Budget Processes

Budget Processes

A budget is a financial plan containing estimates of revenues and expenditures for a single fiscal year or biennial budget period. Budgeting allows a local government to evaluate its needs in light of the revenue sources available to meet those needs. A complete budget justifies the imposition of property taxes and the making of the appropriations that give the government its authority to spend public money.

Budgeting is not simply something a local government does once every year or two. It is a continuous process, taking 12 to 24 months to complete a cycle. The budgeting process has four parts. The budget is: 1) prepared, 2) approved, 3) adopted, and 4) executed. After adopting the budget, the governing body makes the necessary appropriations and certifies to the county assessor the tax to be imposed. Oregon's Local Budget Law has several important objectives (ORS 294.321):

- To establish standard procedures for the preparation, presentation, administration and appraisal of budgets of municipal corporations;
- To provide for a brief description of the programs of a municipal corporation and the fiscal policy which is to accomplish these programs;
- To provide estimates of revenues, expenditures and proposed taxes;
- To provide specific methods for obtaining public views in the preparation of fiscal policy;
- To provide for the control of revenues and expenditures for the promotion of efficiency and economy in the expenditure of public funds; and
- To enable the public, taxpayers and investors to be apprised of the financial policies and administration of the municipal corporation in which they are interested.

Oregon's Local Budget Law is found in Oregon Revised Statutes (ORS) 294.305 to 294.565. The full text of these statutes can be found on the [Oregon Legislature website](#).

The Rogue Community College budget office:

- Prepares and distributes the annual budget document
- Maintains and updates the College's annual budget
- Provides information, training and assistance to division/department budget administrators
- Prepares budget and financial reports

Budgeting Controls

The annual budget serves as a quantitative manifestation of the College's mission, providing a foundational framework for financial planning and control. In accordance with the State of Oregon's requirements, the College is mandated to adopt an annual budget subject to the stipulations of the Local Budget Law, as outlined in Oregon Revised Statutes chapters 294 and 310. This budget, a roadmap for the financial operations in the upcoming fiscal year, is formally adopted annually before July 1.

The development of the budget involves substantial College-wide engagement. Throughout the planning process, our primary focus is on striking the optimal balance among revenues, expenditures, and program and service levels, all while taking into account the economic realities of our community. Playing a pivotal role in this process, the Budget Advisory Team (BAT) brings together representatives from all employee groups, College divisions, and the Associated Student Government. Beginning with the 2024-25 budget cycle, the College adopted a modified form of zero-based budgeting, enhancing our efforts to ensure resource allocation aligns strategically with our priorities.

MODIFIED ZERO-BASED BUDGETING



- Emphasis on the "Why" of decisions
- Future-oriented perspective
- Concentration on programs or activities
- Decision-making guided by planning
- Increased participation through preparation and review

BUDGET MANAGERS

- Input into BudgetPak
- Notes on all accounts
- Tie all costs to strategic plan



DEPARTMENT OPERATIONAL COSTS

- Standard Costs of Operations
- Accounting Changes
- Reasonable Increase



ACTIONPAKS

- New
- One-time or Ongoing

Budgeting Controls

Board of Education Members

The District Budget Committee, comprising fourteen members—seven from the College's community and the seven elected Board members—plays a crucial role in the budgeting process. Tasked with analyzing and endorsing the proposed operating budget, the committee forwards its recommendations to the College's Board of Education for final consideration.

ZONE	NAME	TERM ENDS
1	Indra Nicholas	Jun 20, 2027
2	Pat Fahey	Jun 30, 2029
3	Vanessa Jones	Jun 30, 2029
4	Jonathan Bilden	Jun 30, 2027
5	Gary Plano	Jun 30, 2027
6	Roger Stokes	Jun 30, 2029
7	Maria Underwood	Jun 20, 2029

Appointed Citizen Members

COUNTY	NAME	TERM ENDS
	vacant	Jan 16, 2027
Jackson	Kevin Talbert	Jan 21, 2028
Jackson	Amy Thuren	Jan 20, 2029
Josephine	Jay Meredith	Jan 21, 2028
Josephine	Jennifer Krauss Phillippi	Jan 16, 2027
Josephine	Jay Randolph	Jan 21, 2028
Josephine	Dawn Welch	Jan 20, 2029

As part of the transparent budget review and approval process, the committee conducts public meetings, inviting community members to provide testimony on the budget before its approval. It is important to note that the committee's focus is on fiscal matters, and it does not delve into educational and personnel concerns. This collaborative and transparent budgeting process underscores our commitment to responsible financial stewardship and community engagement.

Budgeting Controls

Following District Budget Committee approval, the Board holds a public budget hearing. The purpose of the hearing is to provide the citizens of the community an opportunity to give testimony on the approved budget prior to its adoption.

The College maintains budgetary controls to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the Board. The activities of all funds are included in the annual appropriated budget as required by state law.

The level of budgetary control (the level at which expenditures cannot legally exceed the appropriated amount) for all funds is established at the function level. Transfers between existing budget appropriations can be authorized by resolution of the Board.

RCC Board Members



Budget Development Process

Rogue Community College (RCC) follows Oregon Local Budget Law. The budget is a quantitative expression of the mission of RCC and provides a foundation for the College's financial planning and budgetary control. The budget development process is designed to encourage citizen input and public opinion about College programs and fiscal policies.

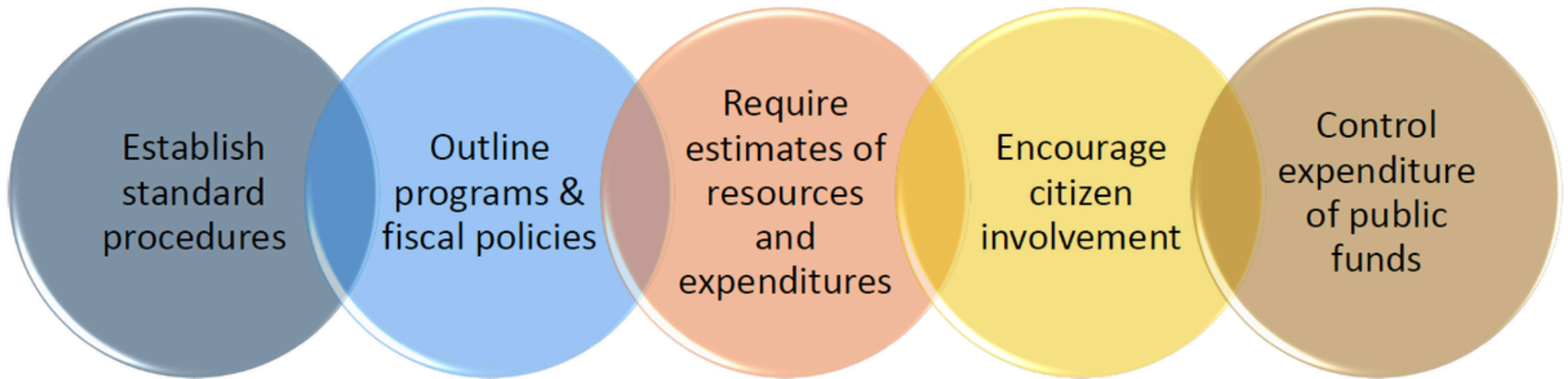
I. Establish a Budget Committee

The Rogue Community College District Budget Committee consists of all seven-elected Board of Education members as well as seven board appointed community members. Terms are staggered so that about one-third of the appointed terms end each year.

II. Appoint a Budget Officer

Rogue's Budget Officer, the Vice President of Operations & Finance/Chief Operations Officer, is appointed by the Board of Education.

Purpose of Local Budget Law

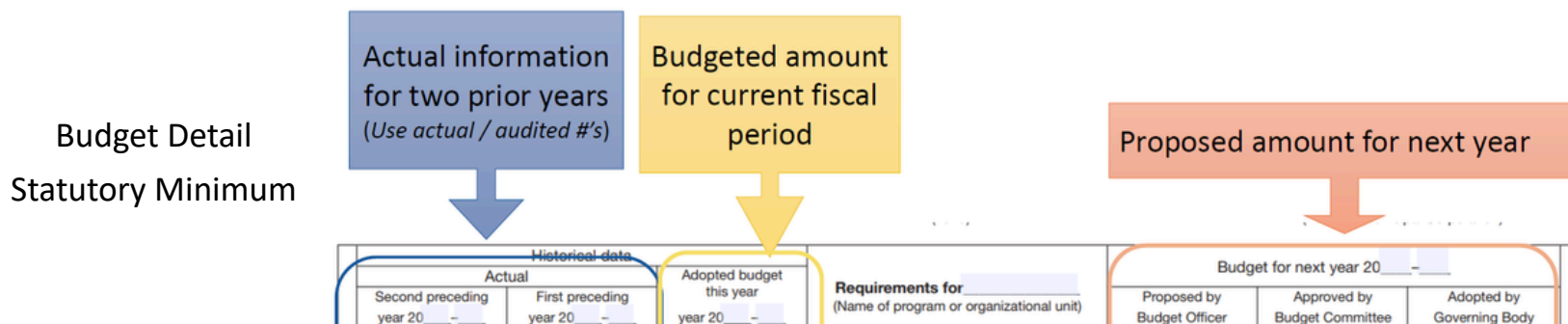


Budget Development Process

III. Prepare a Proposed Budget

The Budget Officer supervises the preparation of a proposed budget, which includes the following actions:

1. Develop Resource (Revenue) Estimates
2. Budget Managers Develop Requested Base Expenditures Budgets Using a Modified Zero-Based Budgeting Approach
 - a. Emphasis on the "Why" of Decisions
 - b. Future-Oriented Perspective
 - c. Concentration on Programs or Activities
 - d. Decision-Making Guided by Planning
 - e. Increased Participation through Preparation and Review
 - f. Personnel is Reviewed Using a Strategic Look at Staffing through the Lens of Goals, Workload Demands, and Future Planning
3. Estimate Preliminary Surplus/Deficit
4. The College's Executive Team Reviews and Determines Changes to Base and Final Budgets
 - a. Align with Strategic Directions
 - b. College-Wide Perspective
 - c. Analyze Department Needs and Requests
 - d. Prepare Tuition Rate Recommendation
 - e. Prepare Reduction, Reallocation and Investment Recommendations
5. Prepare Budget Message for the District Budget Committee, Public, Employees and Other Stakeholders
6. Discuss Budget Assumptions with District Budget Committee



Budget Development Process

IV. Public Notice

Rogue's Budget Officer publishes a public Notice of District Budget Committee Meeting(s).

V. Budget Committee Meeting(s)

At least one District Budget Committee meeting is held to

- review the budget message and document;
- receive public comment;
- revise and complete the budget as needed.

VI. Budget Approval

When the District Budget Committee is satisfied with the proposed budget, including any additions to or deletions from the one prepared by the Budget Officer, the budget is approved.

Note: If the budget requires an ad valorem tax to be in balance, the budget committee must approve an amount or rate of total ad valorem property taxes to be certified to the assessor.

VII. Publication

After the budget is approved, a budget hearing is held by the Board of Education. The Budget Officer publishes a summary of the approved budget and a Notice of Budget Hearing.

VIII. Budget Hearing

The Budget Hearing is held to receive citizens' testimony on the approved budget.

IX. Adoption

The Board of Education enacts a resolution to formally adopt the budget; make appropriations; levy and categorize taxes.

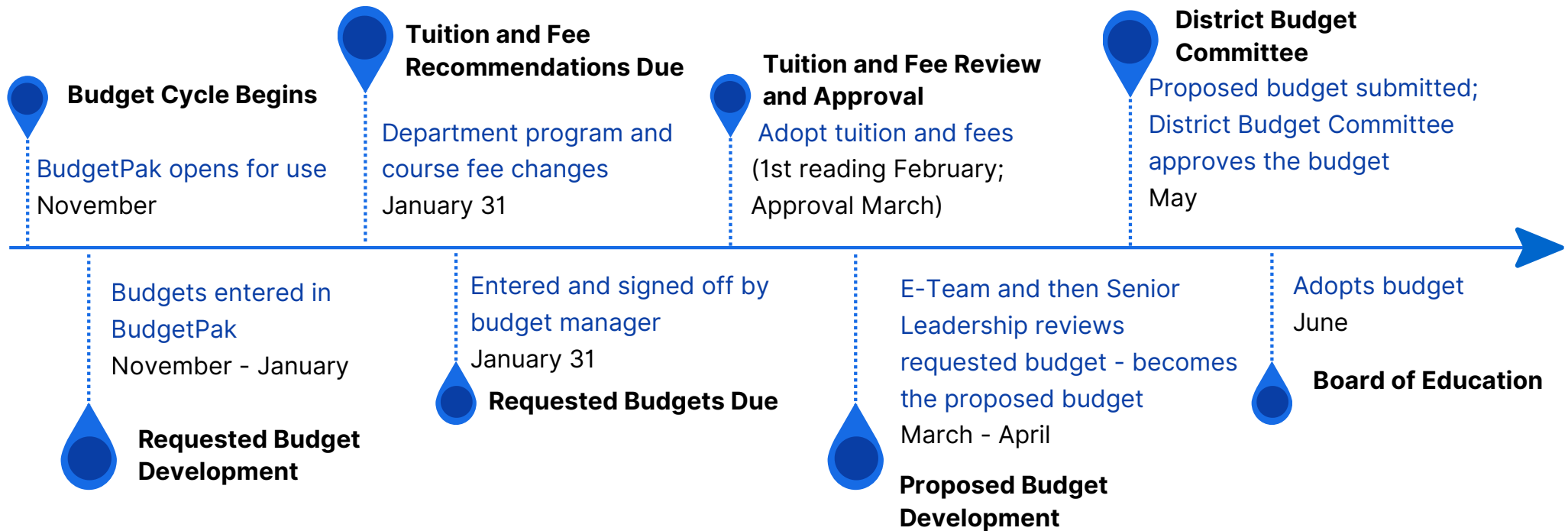
The resolution must be adopted no later than June 30.

Budget Development Process

X. Budget Filed and Levy Certified

A copy of the complete budget is sent to the Josephine and Jackson County Clerks. When levying a property tax, Rogue's Budget Officer submits notice of levy, categorization certification and resolutions to the County Assessor's office by July 15.

Budget Development Timeline



Long-Term Financial Planning

As Rogue Community College transitions into the 2026/27 fiscal year, its financial planning is guided by a clear understanding of both the opportunities and challenges ahead. Personnel costs continue to be a major factor in long-term financial planning. The College anticipates PERS rates will reach approximately 20.8% in 2026/27. RCC's 2021 decision to bond its unfunded actuarial liability helped stabilize short-term costs, but the long-term trajectory of retirement obligations remains a concern. The College is responding by prioritizing strategic staffing decisions and maintaining flexibility in its financial planning.

RCC's modified zero-based budgeting approach remains central to its financial strategy. This method ensures that all expenditures are evaluated against institutional priorities and planning objectives, enhancing transparency and accountability. Budget managers are actively engaged in reviewing and justifying costs, which supports a culture of intentional resource allocation. The College will continue to utilize reserves strategically to support operations and targeted investments.



Despite ongoing pressures, RCC remains committed to maintaining a reserve balance of approximately 25% of general fund revenue. This disciplined approach provides stability and flexibility, allowing the College to respond effectively to economic uncertainty and policy changes.

Planned investments will focus on instructional technology, infrastructure improvements, and deferred maintenance, all of which support access, student success, and institutional excellence. RCC's long-term financial planning is grounded in strategic priorities, data-informed decision-making, and a commitment to fiscal stewardship. The College is well-positioned to navigate future challenges while continuing to serve its students and community with excellence.

Accreditation

Accreditation is a voluntary process that fosters excellence in education through regular assessment and continuous improvement practices. Other advantages include student access to federal financial aid and College access to state and federal grants and funding. Students graduating from an accredited College will also enjoy smoother transfer experiences from the College to other colleges and universities within the state and nationwide.

The College is a regionally accredited, comprehensive, two-year public institution in southern Oregon, serving both Jackson and Josephine counties through its three campuses. The College's accreditation status has continuously been affirmed since receiving correspondent status in 1971. The Northwest Commission on Colleges and Universities (NWCCU) is the regional accreditation authority operating under the U.S. Department of Education. NWCCU accredits institutions of higher education by applying data- and evidence-informed standards and processes to support continuous improvements and promote equitable student achievement and success. The new 2020 accreditation standards for NWCCU focus on Institutional Effectiveness, Student Success, and Student Learning. The next full reaccreditation visit by NWCCU is expected in the Fall of 2026.

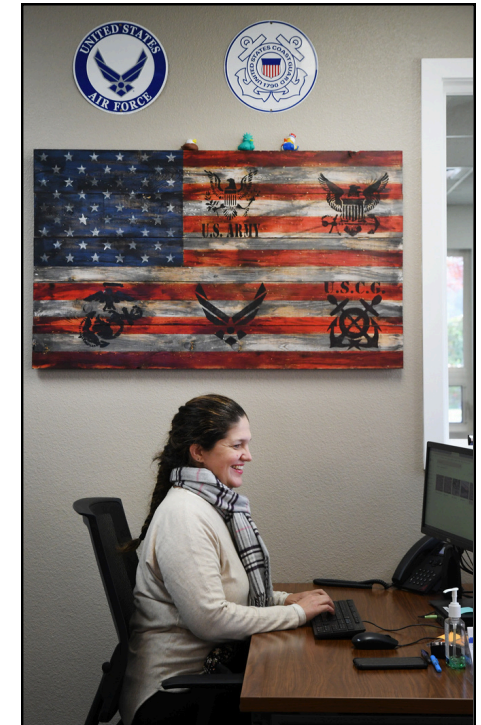
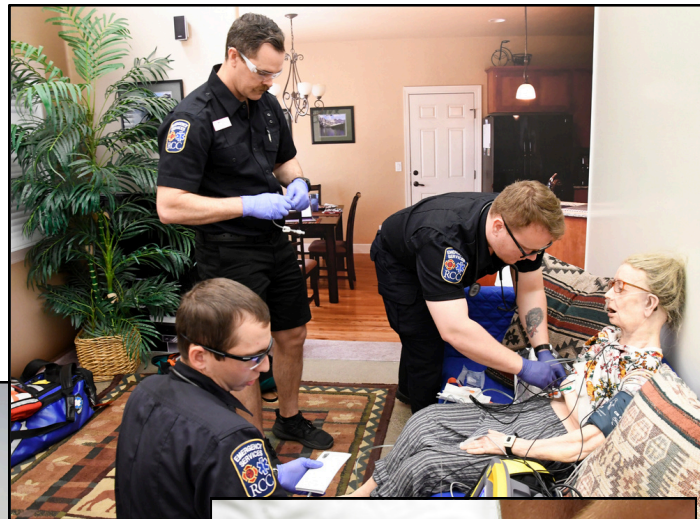
Rogue Community College complies with NWCCU accreditation standards, policies and practices for the benefit of the College and the students it serves. Advantages of accreditation include:



- Ease of transfer of credits to other colleges and universities.
- Access to and eligibility for federal financial aid for students.
- Access to and eligibility for state and federal grants and other funding for college programs and services.
- Recognition as an educational institution that fosters excellence and engages in continuous improvement practices.
- Opportunity to compare and measure effectiveness against state and nationally recognized norms and trends in higher education.
- Recognition of students' degrees and certificates by employers.

Accreditation

Five programs at the College have achieved the standards for specialized accreditation: Nursing, Emergency Medical Services, Dental Assistant, Dental Hygiene and Massage Therapy. Specialized accrediting agencies accredit individual educational programs with regard to program-specific standards. Each of these specialized organizations has its distinct definitions of eligibility, criteria for accreditation, and operating procedures. Educational programs accredited by specialized accrediting agencies may reside within comprehensive institutions or within single-purpose institutions. Please visit www.roguecc.edu/accreditation/specialized for more details.



The College is also approved as a veterans training institution by the U.S. Department of Veterans Affairs.



Budget Message

Budget Message

May 2026

We're pleased to present the 2026/27 budget for Rogue Community College. This budget reflects our continued commitment to delivering high-quality, affordable, and accessible education that supports our students' success and the vitality of our region.

As we move into 2026/27, the College continues to work toward full alignment between ongoing revenues and expenditures. While progress has been made through careful cost management and more intentional resource alignment, a gap remains. This gap reflects broader challenges within Oregon's community college funding structure, where revenue growth has not kept pace with the rising cost of delivering education. These pressures are not unique to RCC. They are being experienced across the state, highlighting a structural imbalance in how postsecondary education is funded. Recent legislative action, including HB 4124, signals growing recognition of these challenges and the need to reassess long-term sustainability.

Within this context, the College has approached the 2026/27 budget with a focus on fiscal discipline and clarity of purpose. The reality of constrained resources requires careful evaluation of all decisions and reinforces the importance of aligning expenditures with our strategic and financial priorities. As a result, the investments included in this budget are targeted and intentional, focused on areas most directly supporting student success, sustaining core operations, and positioning the College's responsiveness to the needs of our students and community.

Through our modified zero-based budgeting model, RCC re-evaluates all materials, services, and capital needs each year from scratch, while positions and benefits are developed from the prior year's base and adjusted for approved changes. This method has successfully enhanced engagement across the College by involving more stakeholders in every stage of the process. At the heart of this approach is a thoughtful examination of the "why" behind each financial decision, ensuring alignment with strategic goals and supporting informed, forward-thinking decisions benefiting the entire organization.

Budget Message

May 2026

Each department developed its requested budget based on department needs and goals. Department budgets were combined by division for review and modification through a divisional lens, ensuring proposals align with each division's specific needs and goals. From there, the Executive Team (E-Team) reviewed the entire requested budget from a college-wide perspective, focusing on aligning resources with our highest institutional priorities. This approach reinforces shared ownership of the budget and ensures that decisions are informed by both local context and college-wide priorities.

We want to recognize and thank faculty and staff for their continued dedication to our students and to one another. Their efforts have allowed the College to make meaningful progress in expanding access, strengthening student support, and improving outcomes, even amid financial constraints. This reflects a shared commitment to our mission and to serving the community. We also recognize ongoing financial constraints can impact workload and capacity. We remain committed to supporting employees while continuing to move work forward together. We are proud of what has been accomplished together and appreciate the flexibility, professionalism, and care all employees continue to bring as we navigate challenges and take intentional steps to position RCC for continued strength, stability, and responsiveness in the years ahead.

Balanced Budget

As required by Oregon State Budget Law, the Oregon Community College Accounting Manual, and other applicable policies, we hereby present to the Rogue Community College District Budget Committee and the Board of Education a balanced budget for the 2026/27 fiscal year. The budget is a quantitative expression of Rogue Community College's mission to provide the highest-quality education possible while keeping costs at a reasonable level.

Budget Message

May 2026

As with past budgets, the 2026/27 budget has been prepared on a modified accrual basis of accounting (revenues reported when earned; expenditures reported when the liability is incurred; taxes accounted for on a cash basis). The result is that carryovers of financial obligations from year to year are precluded, and projections of anticipated revenues are not inflated.

Economic Environment

The March 2026 Oregon Economic and Revenue Forecast indicates that both the national and state economies have shown greater resilience than expected following a period of uncertainty in 2025. Despite elevated recession risks driven by factors such as tariffs, federal policy changes, and a temporary government shutdown, economic output rebounded more strongly than anticipated. Real GDP growth exceeded forecasts in mid-2025, and Oregon's economy began to recover after an early contraction, although it continues to slightly underperform national trends.

Economic growth improved in late 2025, but hiring remained weak, and unemployment increased in both the U.S. and Oregon. The cause is unclear, though hiring may lag behind growth. It is too early to determine whether technology or AI is significantly reducing labor demand.

From a revenue perspective, the state's General Fund outlook remains mixed. While some revenue sources, including lottery earnings and the Corporate Activity Tax, have seen modest increases, overall General Fund revenue projections remain below prior expectations, reflecting weaker personal income tax collections and continued uncertainty in taxpayer behavior. In addition, there is a potential for further declines in federal support, shifting responsibility for sustaining programs previously funded at the federal level, and increasing competition for already limited state resources. Long-term revenue growth is expected but remains subject to variability and forecast risk.

Budget Message

May 2026

Demographic trends further shape the outlook, with limited growth in college-age population (18–24) and slow overall population growth. These trends may constrain future enrollment growth for higher education institutions, though demand may increase during periods of weaker labor markets as individuals seek additional education and training.

Overall, the forecast reflects a stabilizing but uncertain environment, with moderate economic growth, constrained revenue conditions, increased demands on state revenues, and demographic shifts that have direct implications for community colleges' enrollment, funding, and long-term planning.

2026/27 General Fund Budget Assumptions

Resource Assumptions:

- State Operations for General Fund are based upon the Community College Support Fund of \$854.3 million for the 2025-27 biennium
- Property taxes reflect a 4% increase over the prior year projected for General Fund
- Tuition and Fee Adjustments for General Fund
 - Tuition revenue increase of 6.4%, inclusive of a \$4 per credit increase for in-state tuition (see resolution on page 95)
 - No increase in universal fee; changes in program and course fees (see resolution on page 97)
- Transfers In – see page 88 for details

Budget Message

May 2026

Requirement Assumptions:

- Placeholder for management salary increase of 4.73%, pending final determination
- Full Time Faculty salary schedule increase of 4.99% to statewide average, plus one step; 174 standard contract days; pending final determination
- Adjunct Faculty salary schedule increase of 4.99% pending final determination; projected for General Fund
- Faculty Professional salary increase of 3.5%, pending final determination
- Placeholder for Classified salary schedule increase of 5.05%, pending final determination
- Student employment funding increased 2.7% for General Fund
- Health insurance contractually stipulated increase of 6%
- PERS rate approximately 20.82%
- Fixed District costs, Departmental Materials & Services and Capital projected for General Fund
- Transfers Out – see page 88 for details

Randy Weber
President

Lisa Stanton
Vice President, Operations and Finance/Chief Operations Officer
Budget Officer



Budget Themes and Calendar

2026/27 Budget Themes

Rogue Community College is seeing increasing demand across the organization, and we need to balance that with limited resources. We are using our reserves strategically to help meet current demand, but that's not a long-term solution.

The 2026/27 budget is built with a clear focus on fiscal discipline, aligning demand with capacity, and intentional decision-making. Each investment has been evaluated using data to set priorities, being clear about what we can support, and aligned to the College's strategic and financial priorities, ensuring resources are directed where they have the greatest impact. This approach connects our budget directly to our strategic plan-prioritizing student success, sustaining core operations, and maintaining the College's ability to respond to the needs of our students and community.



2026/27 Budget Development Calendar

Apr 3, 2026	District Budget Committee Orientation and financial update 3 pm (Zoom)
Apr 23, 2026	Publish legal notice of 5/12/26 and 5/19/26 budget committee meeting in the Daily Courier; publish meeting notice in Rogue Valley Times; post on the RCC website
May 12, 2026	District Budget Committee 1 pm (Zoom) – proposed budget (part 1); meeting to receive budget message and proposed budget; District Budget Committee questions due to Budget Office by 5/15/26
May 15, 2026	District Budget Committee questions due to Budget Office
May 19, 2026	District Budget Committee 3 pm (hybrid: TRC or Zoom) – proposed budget (part 2); responses to questions; meeting to receive public comment; consider approval of budget
Jun 1, 2026	Publish CC-1 and necessary Supplemental budget documents in the Daily Courier; publish meeting notice in Rogue Valley Times; post on the RCC website
Jun 16, 2026	Board of Education meeting 5 pm (hybrid: RWC or Zoom) – budget hearing; adoption of budget
Jul 15, 2026	Levy and signed resolutions to Josephine and Jackson County assessors, due by July 15



Budget Highlights

Budget Assumptions



Tuition and Fees

6.4% Increase in revenue



Other

- Interest Revenue
- Indirect Costs
- Facility Rentals
- Other



Property Tax

4% Increase



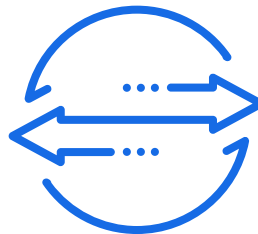
CCSF

\$854.3 Million for 2025-27

- FTE Distribution - \$789.7M
- Set-Asides - \$14.6M
- Student Support & Student Success Distribution - \$50M

Transfers In

- Financial Aid Overhead
- Reinvestment Reserve



Personnel and Benefits



- Average increase past five years
- Projected PERS/OPSRP Composite Rate
- Health Insurance contractually stipulated increase



Materials and Services

- Zero-Based
- Fixed District costs
- Accounting Changes



Capital

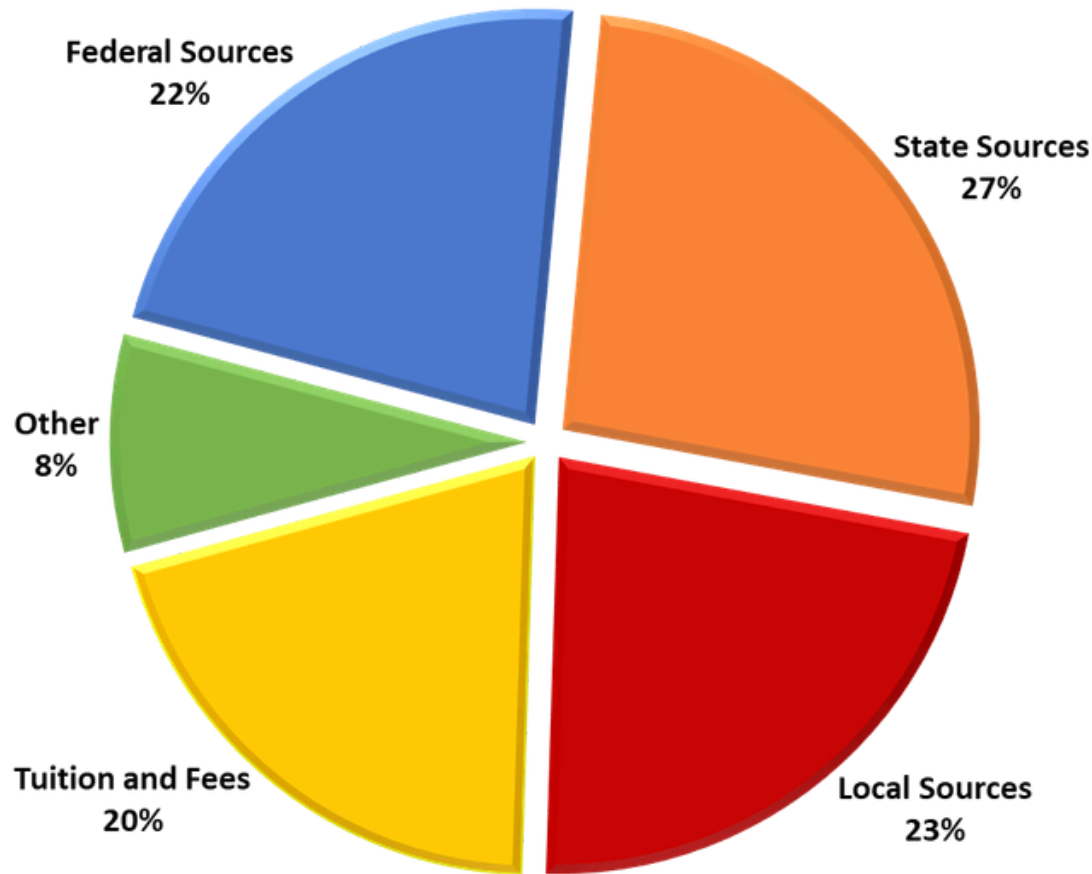
- Zero-Based

Transfers Out

- Professional Growth
- Associated Student Government
- Athletics
- Alpha Zeta Pi
- Capital Projects
- Innovation Fund

Budgeted Revenues

Rogue Community College has a diversified revenue structure consisting of local property taxes, student tuition and fees, federal and state aid, grants, and other revenues.

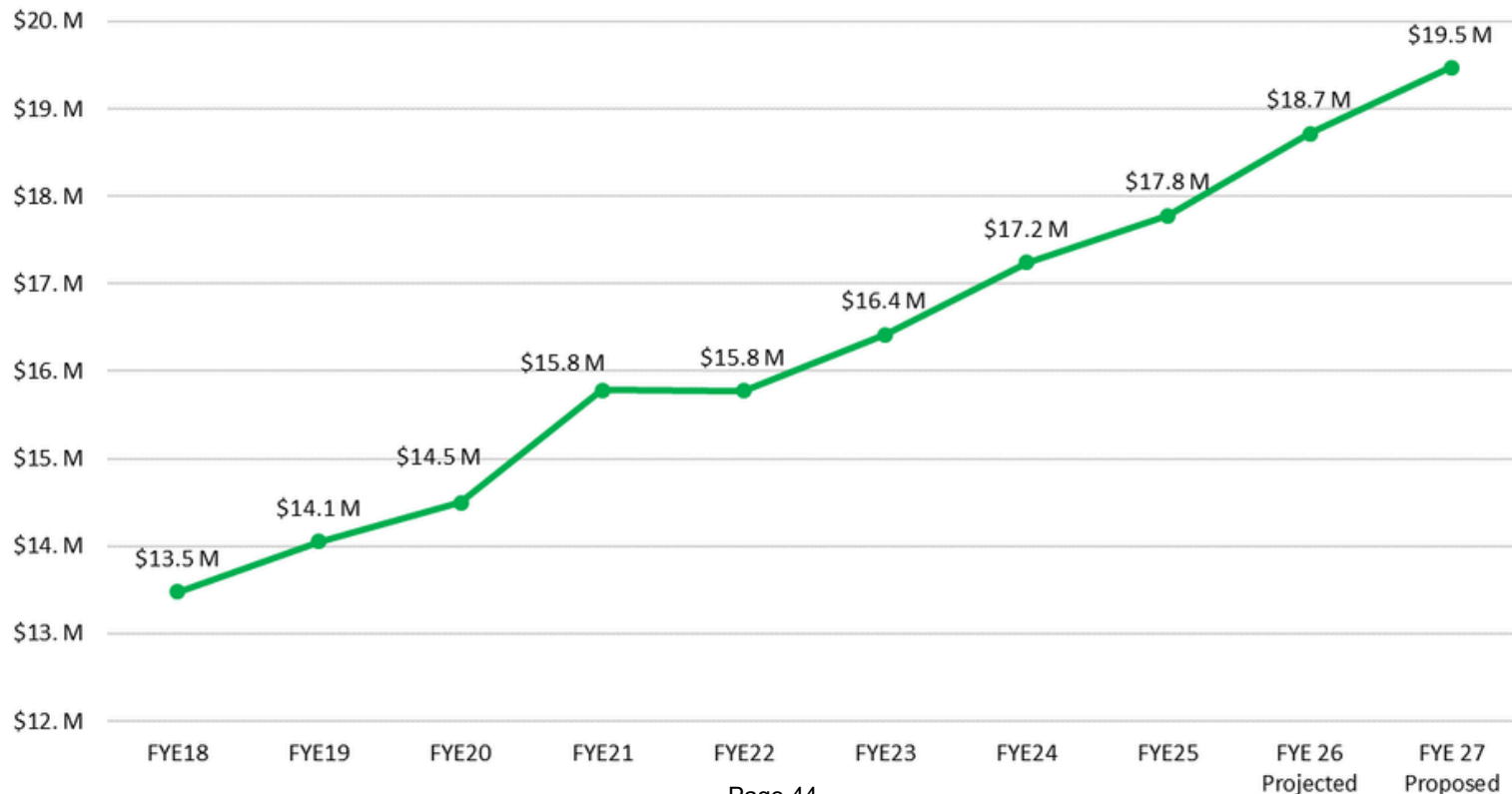


Revenue Source	Amount
Federal Sources	\$23,737,233
State Sources	28,156,014
Local Sources	24,002,263
Tuition and Fees	21,541,171
Other Revenue	8,969,119
Total Revenue	\$106,405,800

Property Taxes

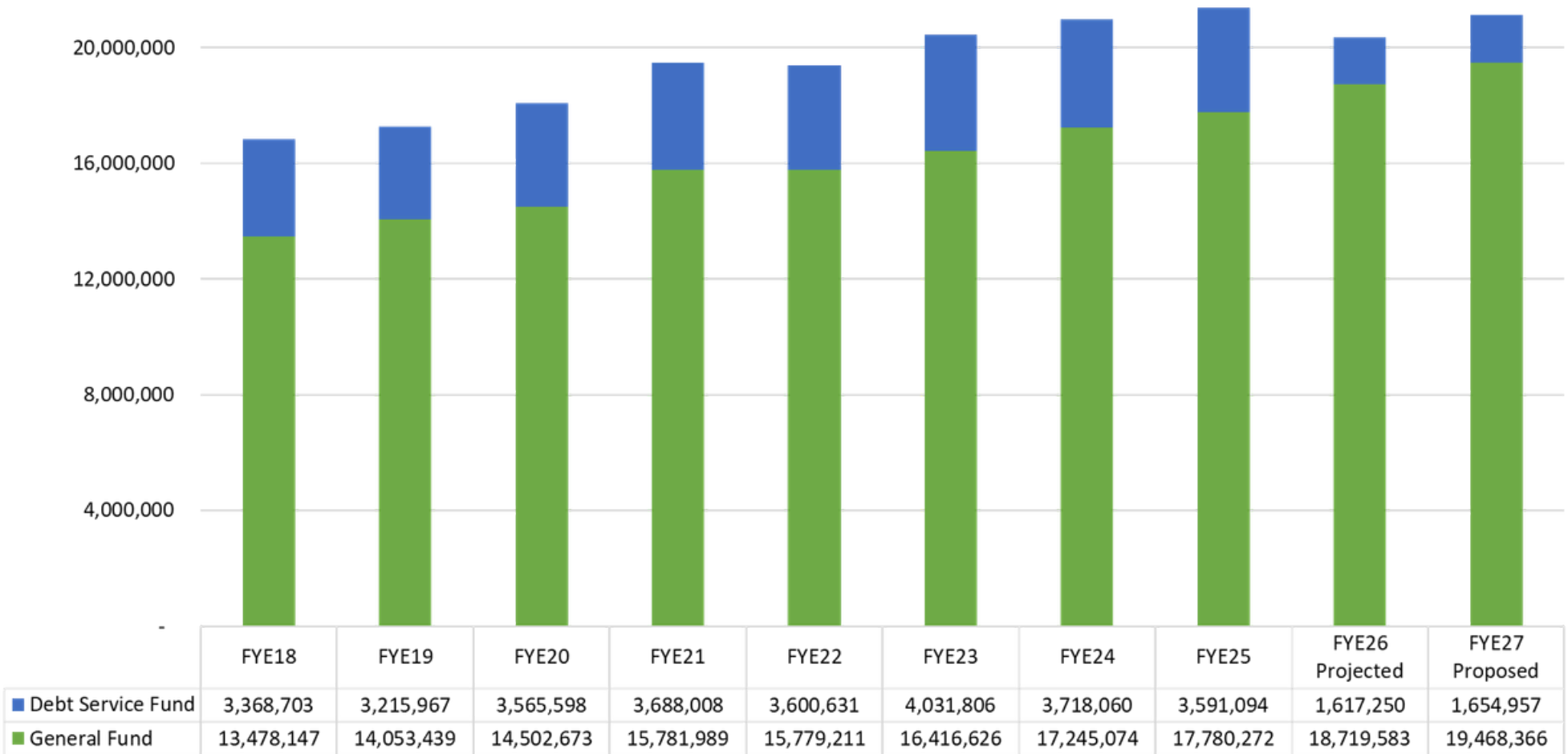
Rogue Community College receives property taxes based upon assessed property values in Jackson and Josephine Counties. A tax rate limitation was established in 1990 as the result of an amendment to Article XL Section 11b of the Oregon Constitution, often called “Measure 5.” Measure 5 limits education taxes to \$5 per 1,000 of the taxable real market value of property. If taxes on a property exceed the \$5 limit, tax rates are compressed, thereby reducing potential revenue received by the College. Additionally, Measure 50, passed in 1997, cut taxes, introduced assessed value growth limits, and replaced most tax levies with permanent tax rates. It transformed the system from one primarily based on levies to one primarily based on rates. RCC’s permanent tax rate is \$0.5128 per \$1,000 of assessed value.

Property tax revenues are incorporated into the state funding formula and are thus subject to equalization across all 17 community college districts. When forecasting property tax revenues, staff review county records for assessed value and collection rates, actual collections, and housing market trends and forecasts. Property tax revenues collected from the permanent tax rate currently constitute 32%, or \$19.5 million, of the College’s 2026/27 projected General Fund revenue.



Property Taxes

Oregon Revised Statute (ORS) 341.675 establishes the parameters for general obligation bonded indebtedness for community college districts, making it clear that such debt is repaid through a property tax levy approved by voters, and not from a college’s operational budget. In 2005 and 2016, taxpayers passed RCC’s bond levy for capital projects. The bonds related to the 2005 levy were retired in June 2025. The bonds related to the 2016 levy will mature in 2034.



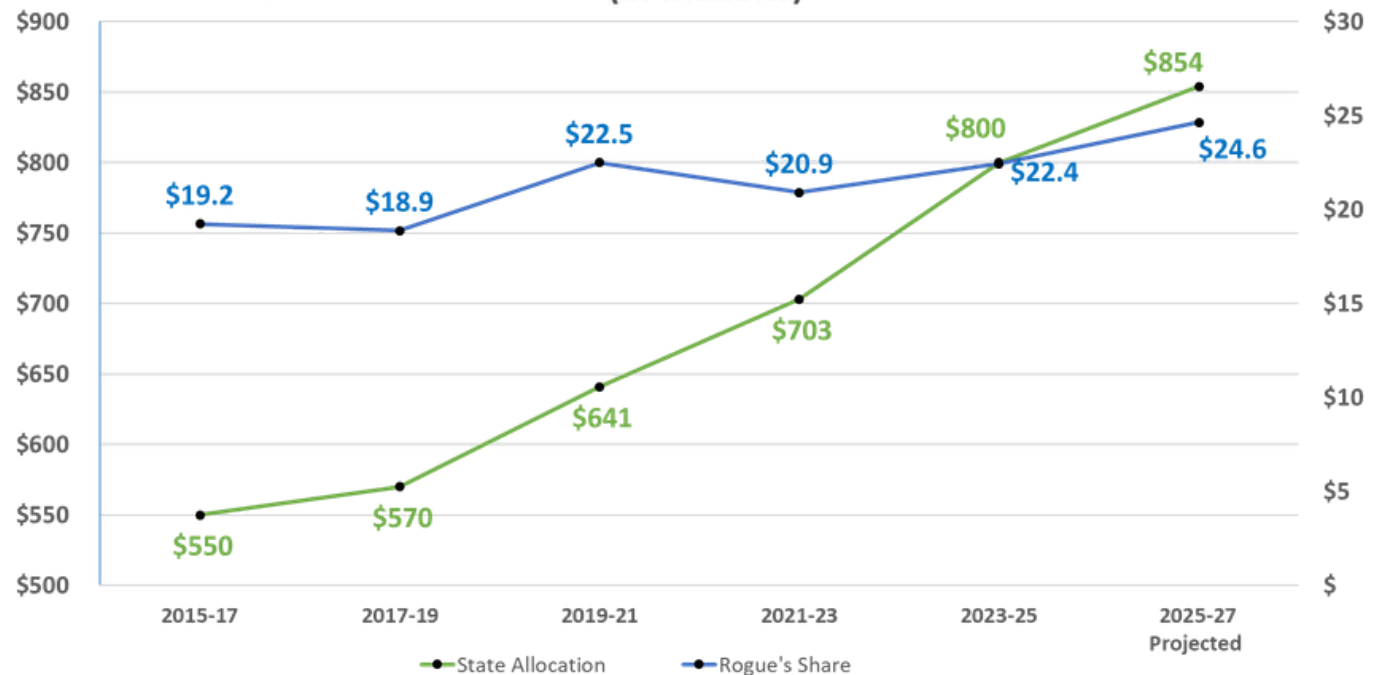
Community College Support Fund

The Community College Support Fund (CCSF) is the biennial allocation from the Oregon Legislature that provides funding to the state's 17 community colleges. The budget cycle runs from July 1 of an odd-numbered year through June 30 of the next. Funds are disbursed to the 17 community colleges based on a distribution formula.

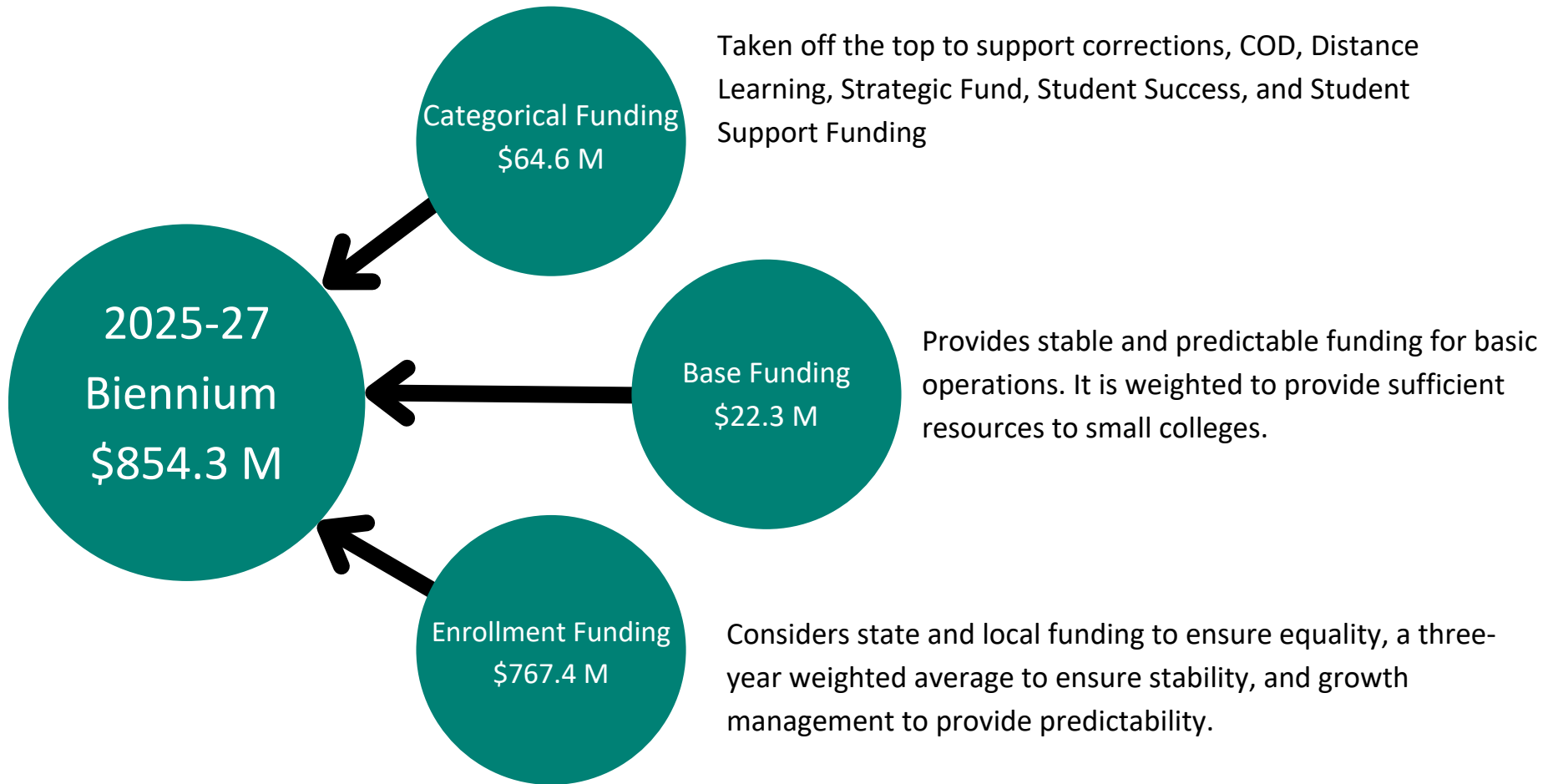
The goal of the formula is to fairly distribute state funds to Oregon's 17 community colleges, with a focus on supporting student access and success. Each college receives a base operational amount to ensure all institutions, regardless of size, have foundational funding. The remaining funds are distributed in two main ways: reimbursable full-time equivalent (FTE) enrollment and student success and support headcount.

FTE funding is based on the number of eligible students enrolled in instructional activities, reflecting the instructional workload. Headcount-based funding supports student success and prioritizes support for key student groups. These include low-income students, adults returning to education, underrepresented populations, and those enrolled in career and technical education (CTE) or workforce training programs. This approach helps ensure colleges can provide the services and resources necessary to support these students in reaching their academic and career goals.

State Allocation to Community Colleges
(in Millions)



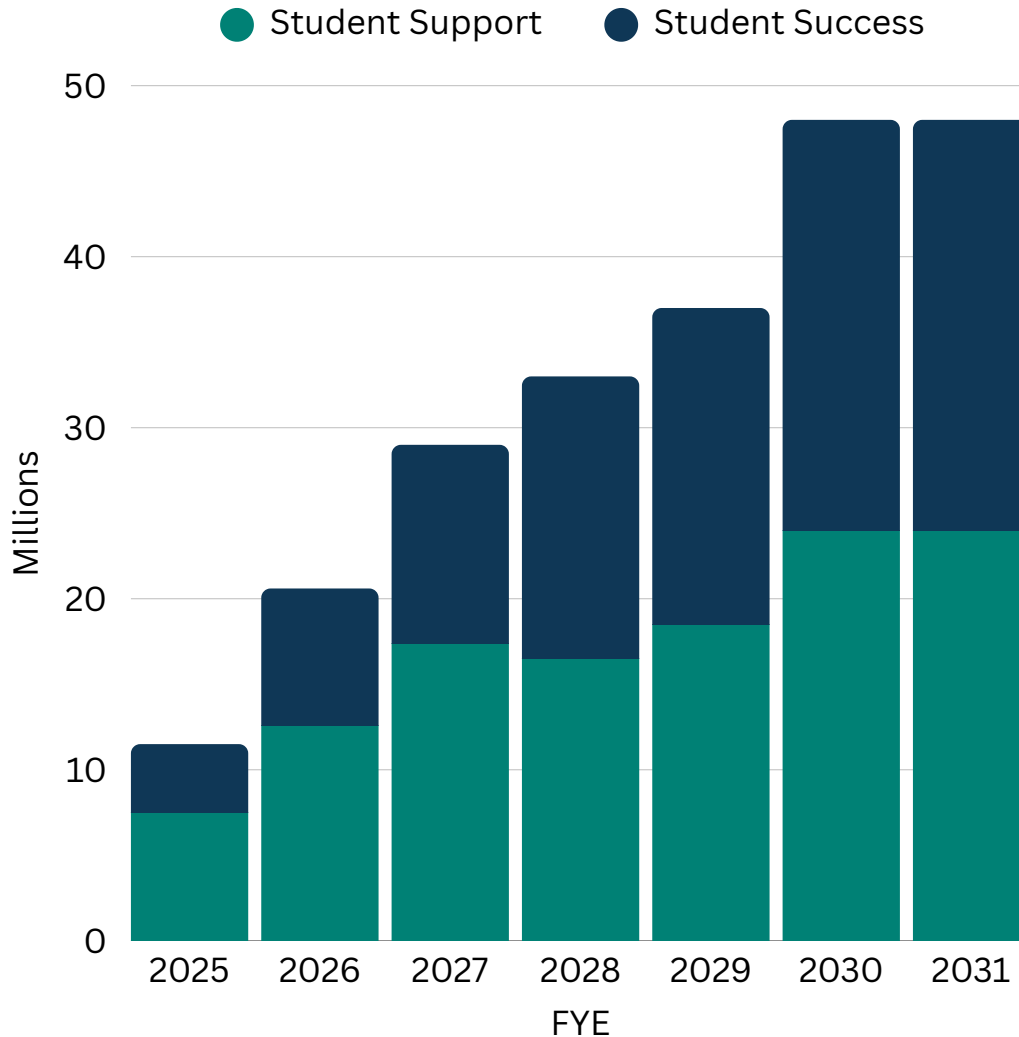
Community College Support Fund



Principles of the Formula

- Access - Funding follows the student.
- Equality - Equalization of public resources per student using growth management.
- Quality - Adequate funding per student.
- Stability - Using a three-year weighted average and a base payment.

CCSF Shift Toward Student Success and Student Support



- Set allocation grows each year through FYE 2029
- Early years emphasize student support
- Starting in FYE 2030, 10% of CCSF

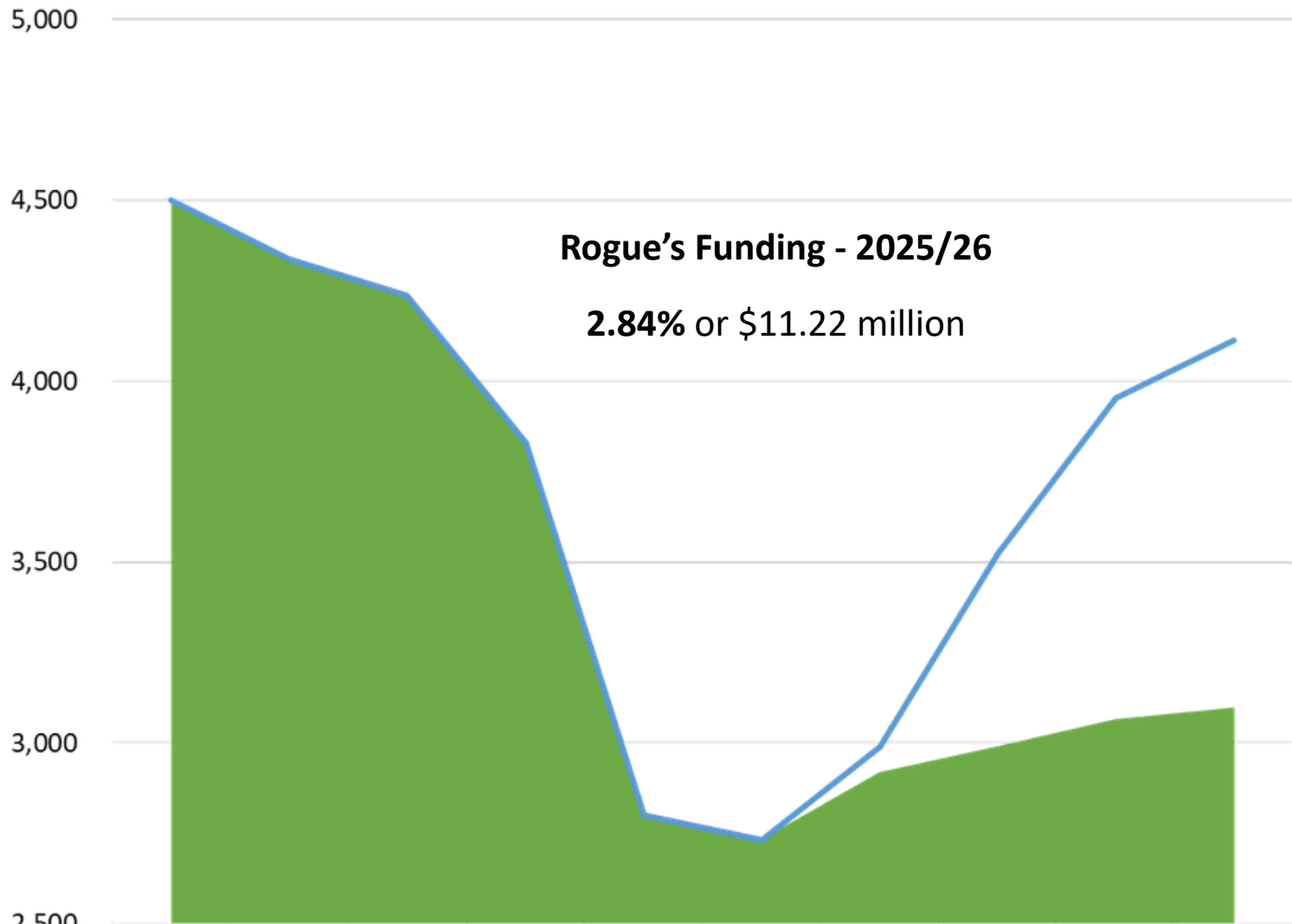
Student Success

- A three-year weighted average of success metrics:
 - Earned 15+ hours
 - Earned 30+ hours
 - Non-credit thresholds
 - Completed gateway course
 - All credential completions
- Weights applied by type of success metric:
 - 10% for progression,
 - 100% for completion,
 - 150% for priority group completions

Student Support

- Headcount of priority groups using a three-year, weighted average
- Additional weighting for students from multiple groups (20%, 30%, 40%)
- Priority groups are:
 - Low-income
 - Adults
 - Underrepresented
 - CTE/Workforce Training

Reimbursable FTE vs CCSF Funded FTE



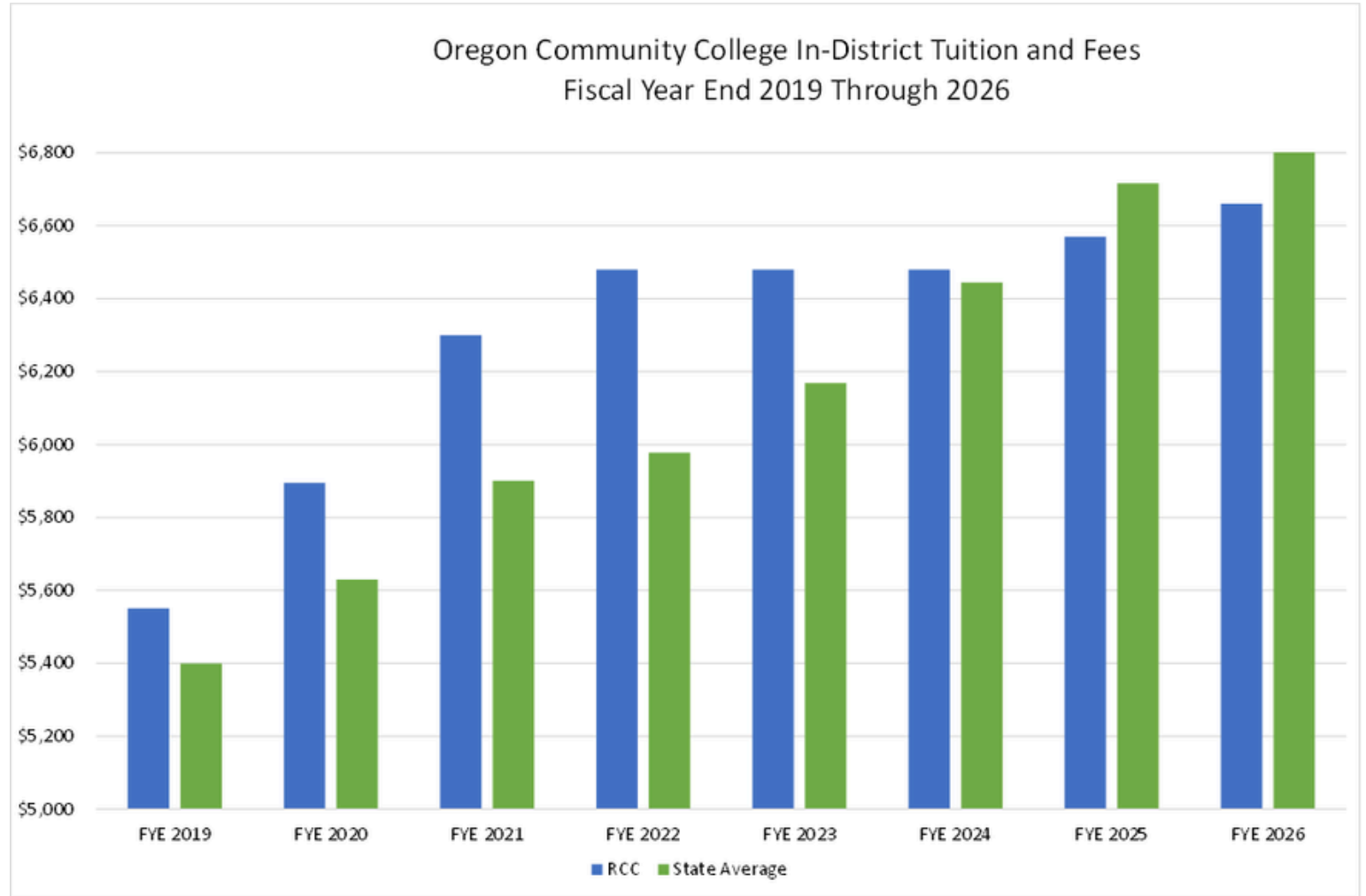
	FYE17	FYE18	FYE19	FYE20	FYE21	FYE22	FYE23	FYE24	FYE25	FYE26 Projected
CCSF Funded FTE	4,502	4,339	4,236	3,831	2,799	2,733	2,918	2,992	3,067	3,100
Reimbursable FTE	4,502	4,339	4,236	3,831	2,799	2,733	2,989	3,525	3,955	4,113

Source for prior years: HECC CCSF Workbook

Tuition and Fees



Rogue Community College strives to keep tuition as low as possible without impairing the quality of programs and services.



This chart shows RCC's in-district tuition and fees compared to the state average from FYE 2019 through 2026. While our rates were higher through 2024, the state average surpasses RCC in 2025. This shift reflects our ongoing commitment to affordability and the strong stewardship of our financial resources. Thanks to careful budgeting and thoughtful planning, we've been able to limit tuition increases while continuing to support students and maintain service levels.

Budgeted Expenditures by Fund Type

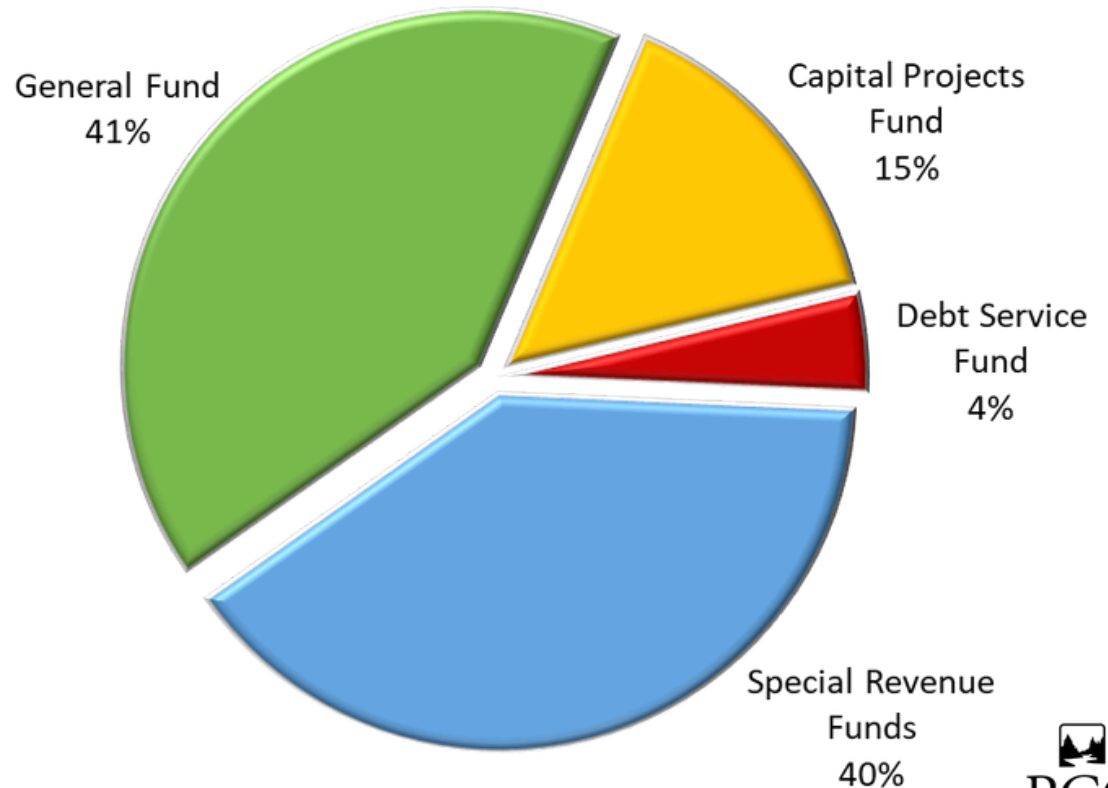
General Fund: This fund reflects the general operations of the College, including all financial resources and expenditures of the College, except for those required to be accounted for in another fund.

Capital Projects Fund: This fund accounts for the purchase, construction or remodel of buildings, land, and deferred maintenance.

Debt Service Fund: This fund accounts for the accumulation of resources for, and payment of, principal and interest on the College’s long-term debt obligations.

Special Revenue Funds: These funds account for revenues and expenditures for specific projects that are legally and/or administratively restricted for a specific purpose.

Revenue Source	Amount
General Fund	\$61,827,422
Capital Project Fund	22,513,271
Debt Service Fund	6,627,092
Special Revenue Funds	59,584,113
Total Revenue	\$150,551,898





Summary by Fund

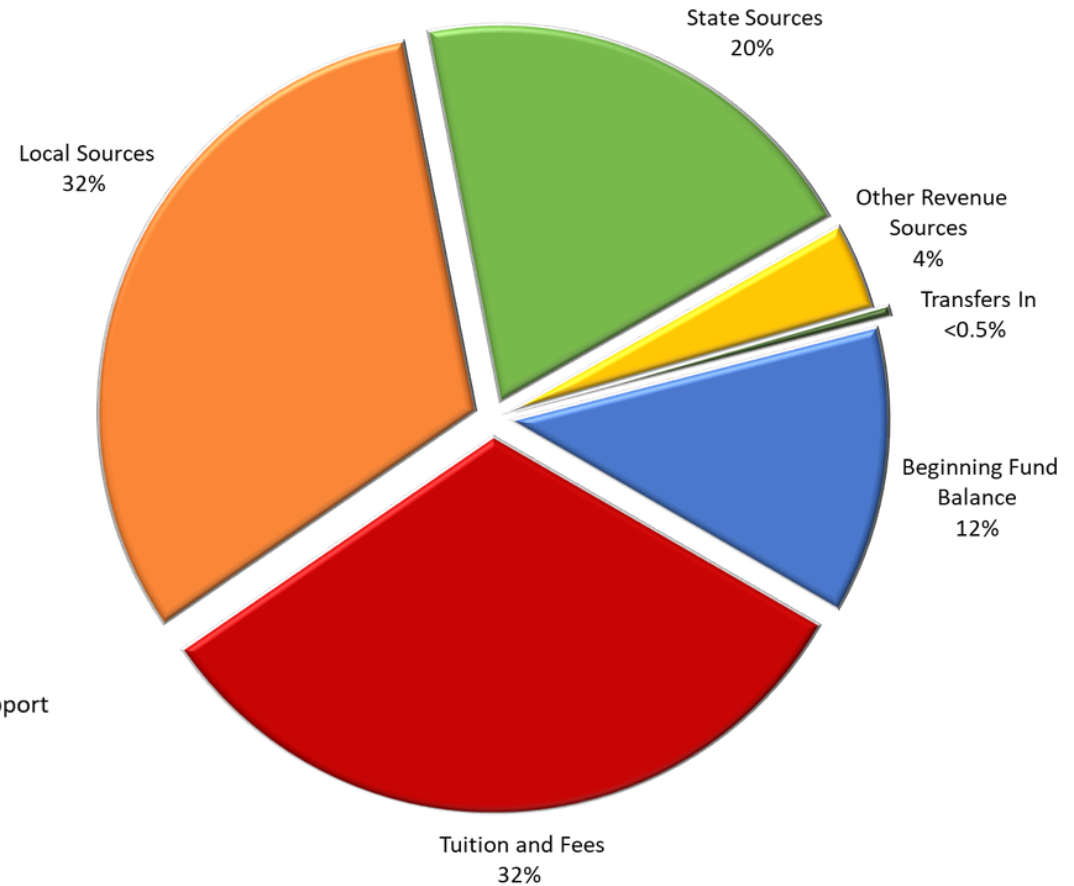
Rogue Community College
All Funds
Summary of Resources and Requirements

2023/24 Actual	2024/25 Actual	2025/26 Adopted		Fund	2026/27		
		Original	Current		Proposed	Approved	Adopted
15,594,540	22,548,447	25,505,604	24,110,517	Federal Sources	23,737,233	-	-
17,705,076	19,628,902	21,567,987	22,176,492	State Sources	28,156,014	-	-
21,912,435	22,418,185	21,413,030	21,435,030	Local Sources	24,002,263	-	-
16,649,305	18,705,508	20,096,252	20,096,252	Tuition and Fees	21,541,171	-	-
35,966	69,227	100,000	100,000	Sales	80,000	-	-
8,077,864	7,585,314	8,161,179	8,609,162	Other Revenue Sources	8,889,119	-	-
79,975,186	90,955,583	96,844,052	96,527,453	Subtotal Operating Resources	106,405,800	-	-
3,791,710	29,139,472	1,772,357	2,144,322	Transfers In	2,886,920	-	-
52,552,069	48,774,699	47,280,582	47,225,216	Beginning Fund Balance	41,259,178	-	-
136,318,965	168,869,754	145,896,991	145,896,991	Total Resources	150,551,898	-	-
Appropriated Requirements:							
19,354,148	19,956,529	24,010,660	23,624,049	Instruction	22,453,055	-	-
5,448,328	6,881,583	10,475,381	10,403,370	Instructional Support	10,561,109	-	-
18,781,388	-	-	-	Student Loans and Financial Aid	-	-	-
9,399,692	33,177,128	37,220,865	37,768,722	Student Services	38,244,281	-	-
263,716	206,439	374,316	374,316	Community Services	390,676	-	-
20,133,336	-	-	-	College Support Services	-	-	-
5,201,448	-	-	-	Plant Operations and Maintenance	-	-	-
-	27,356,955	27,801,691	27,837,045	Support Services	28,252,133	-	-
5,170,814	3,419,808	7,377,081	12,667,986	Facility Acquisition & Construction	20,796,387	-	-
83,752,869	90,998,442	107,259,994	112,675,488	Subtotal Expenditures	120,697,641	-	-
3,791,398	29,139,472	1,772,357	2,144,322	Transfers Out	2,886,920	-	-
-	-	3,282,598	2,495,139	Contingency	3,641,894	-	-
87,544,267	120,137,914	112,314,949	117,314,949	Subtotal Appropriated Requirements	127,226,455	-	-
Unappropriated Requirements:							
-	-	33,044,868	28,044,868	Reserved for Future Expenditure	22,661,240	-	-
-	-	537,174	537,174	Unappropriated Ending Balance	664,203	-	-
-	-	33,582,042	28,582,042	Subtotal Unappropriated Requirements	23,325,443	-	-
87,544,267	120,137,914	145,896,991	145,896,991	Total Requirements	150,551,898	-	-
48,774,698	48,731,840	-	-	Ending Fund Balance	-	-	-
136,318,965	168,869,754	145,896,991	145,896,991	Total Requirements and Ending Fund Balance	150,551,898	-	-

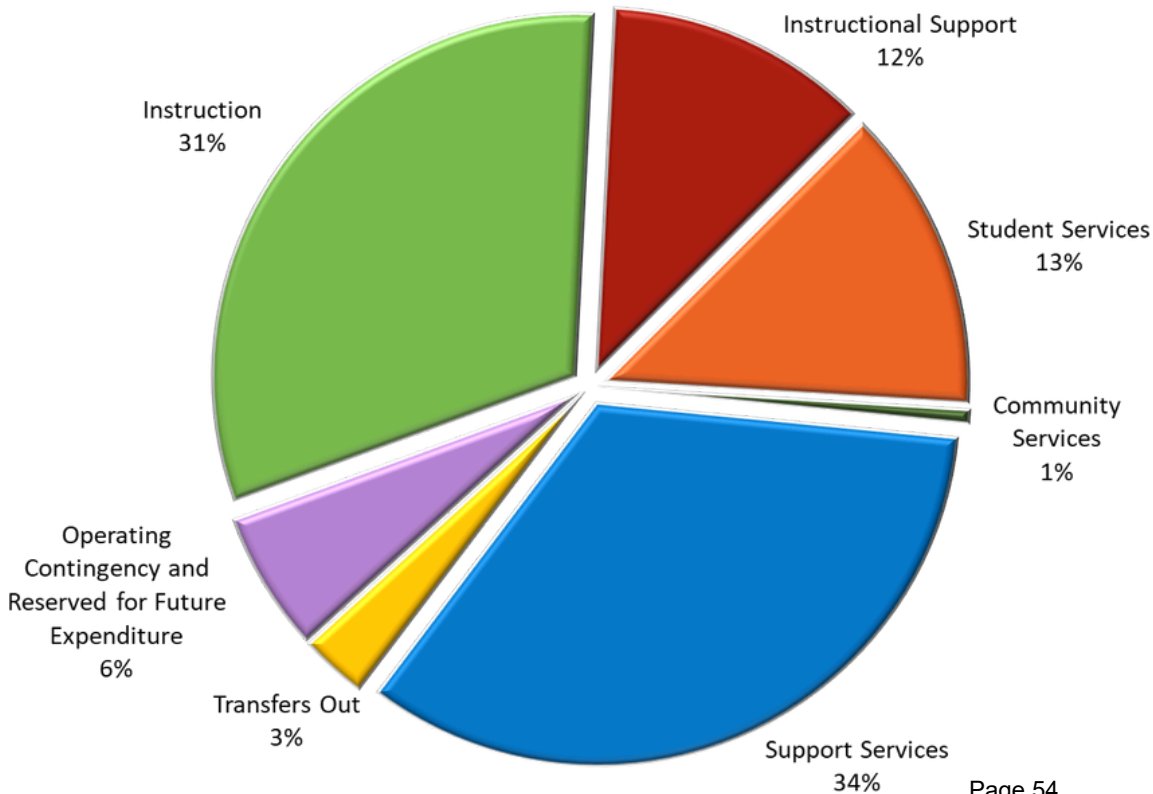
General Fund

The General Fund covers general operations of the College and accounts for all financial resources and expenditures of the College, except for those required to be accounted for in another fund. The principal sources of revenue include tuition, fees, property taxes, and state community college support.

Revenue by Source



Expense by Appropriation



2025/26 Adopted	2026/27 Proposed	Increase/ (Decrease)
\$61,080,525	\$61,827,422	\$746,897

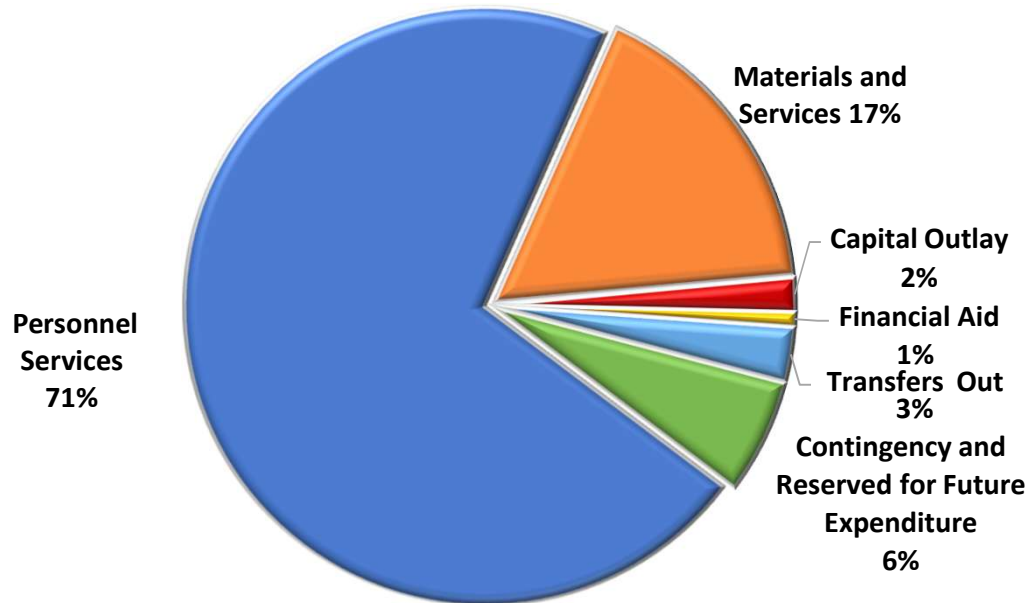
**Rogue Community College
General Fund
Summary of Resources and Requirements**

2023/24 Actual	2024/25 Actual	2025/26 Adopted		Fund	2026/27		
		Original	Current		Proposed	Approved	Adopted
10,778,076	11,657,030	12,316,152	12,171,000	State Sources	12,305,550	-	-
17,245,074	17,780,272	18,704,585	18,704,585	Local Sources	19,468,366	-	-
14,604,014	17,288,204	18,640,797	18,640,797	Tuition and Fees	19,856,024	-	-
3,068,691	2,612,331	2,614,110	2,614,110	Other Revenue Sources	2,296,962	-	-
45,695,855	49,337,837	52,275,644	52,130,492	Subtotal Operating Resources	53,926,902	-	-
635,022	1,954,534	161,750	306,902	Transfers In	285,000	-	-
11,401,239	13,176,554	8,643,131	8,643,131	Beginning Fund Balance	7,615,520	-	-
57,732,116	64,468,925	61,080,525	61,080,525	Total Resources	61,827,422	-	-
Appropriated Requirements:							
16,706,449	17,310,323	19,087,230	19,067,273	Instruction	19,383,205	-	-
3,988,674	5,327,190	6,563,636	6,678,340	Instructional Support	7,247,239	-	-
6,504,527	7,188,657	8,045,706	8,091,429	Student Services	8,312,362	-	-
230,468	195,235	339,316	364,316	Community Services	355,676	-	-
11,494,159	-	-	-	College Support Services	-	-	-
4,056,049	-	-	-	Plant Operations and Maintenance	-	-	-
-	17,626,777	20,573,127	20,484,657	Support Services	20,880,305	-	-
42,980,326	47,648,182	54,609,015	54,686,015	Subtotal Expenditures	56,178,787	-	-
1,575,237	8,048,178	1,440,607	1,667,420	Transfers Out	1,817,220	-	-
-	-	1,000,000	696,187	Contingency	1,000,000	-	-
44,555,563	55,696,360	57,049,622	57,049,622	Subtotal Appropriated Requirements	58,996,007	-	-
Unappropriated Requirements:							
-	-	4,030,903	4,030,903	Reserved for Future Expenditure	2,831,415	-	-
-	-	4,030,903	4,030,903	Subtotal Unappropriated Requirements	2,831,415	-	-
44,555,563	55,696,360	61,080,525	61,080,525	Total Requirements	61,827,422	-	-
13,176,553	8,772,565	-	-	Ending Fund Balance	-	-	-
57,732,116	64,468,925	61,080,525	61,080,525	Total Requirements and Ending Fund Balance	61,827,422	-	-

Note: Support Services consolidates College Support Services and Plant Operations and Maintenance

**Rogue Community College
General Fund
Requirements by Expenditure Category**

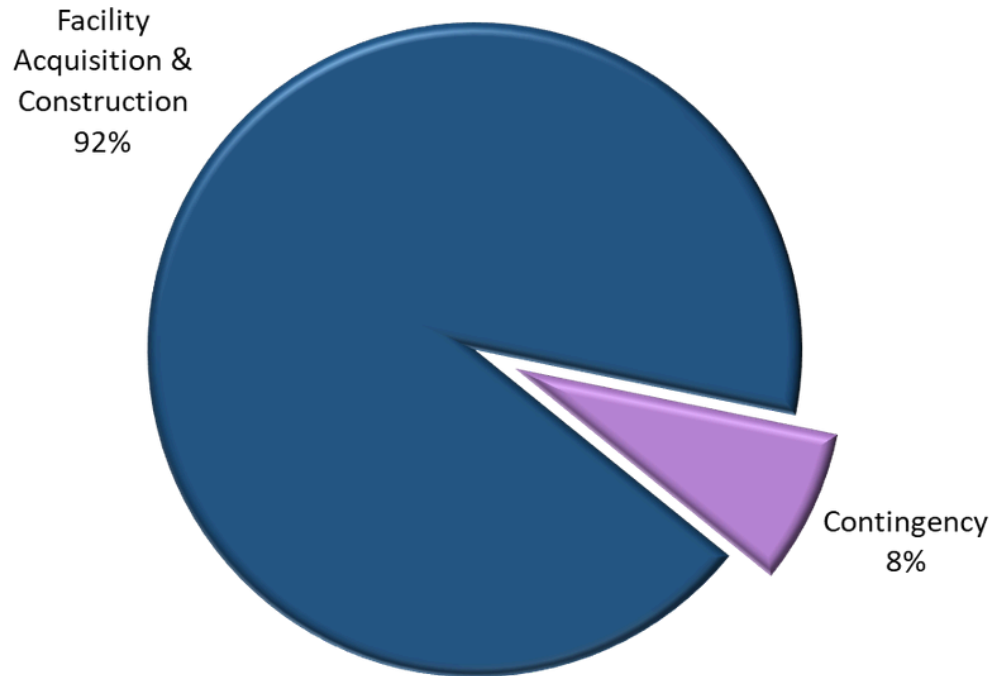
	Proposed Total	Personnel Services	Materials and Services	Capital Outlay	Financial Aid	Transfers Out	Contingency	Reserved for Future Expenditure
Community Services	355,676	309,517	46,159	0	0	0	0	0
Instruction	19,383,205	18,166,322	1,198,383	13,500	5,000	0	0	0
Instructional Support	7,247,239	6,344,620	869,295	33,324	0	0	0	0
Student Services	8,312,362	7,240,341	603,357	0	468,664	0	0	0
Support Services	20,880,305	12,076,120	7,726,557	1,077,628	0	0	0	0
Transfers Out	1,817,220	0	0	0	0	1,817,220	0	0
Contingency	1,000,000	0	0	0	0	0	1,000,000	0
Reserved for Future Expenditure	2,831,415	0	0	0	0	0	0	2,831,415
Total Requirements	61,827,422	44,136,920	10,443,751	1,124,452	473,664	1,817,220	1,000,000	2,831,415



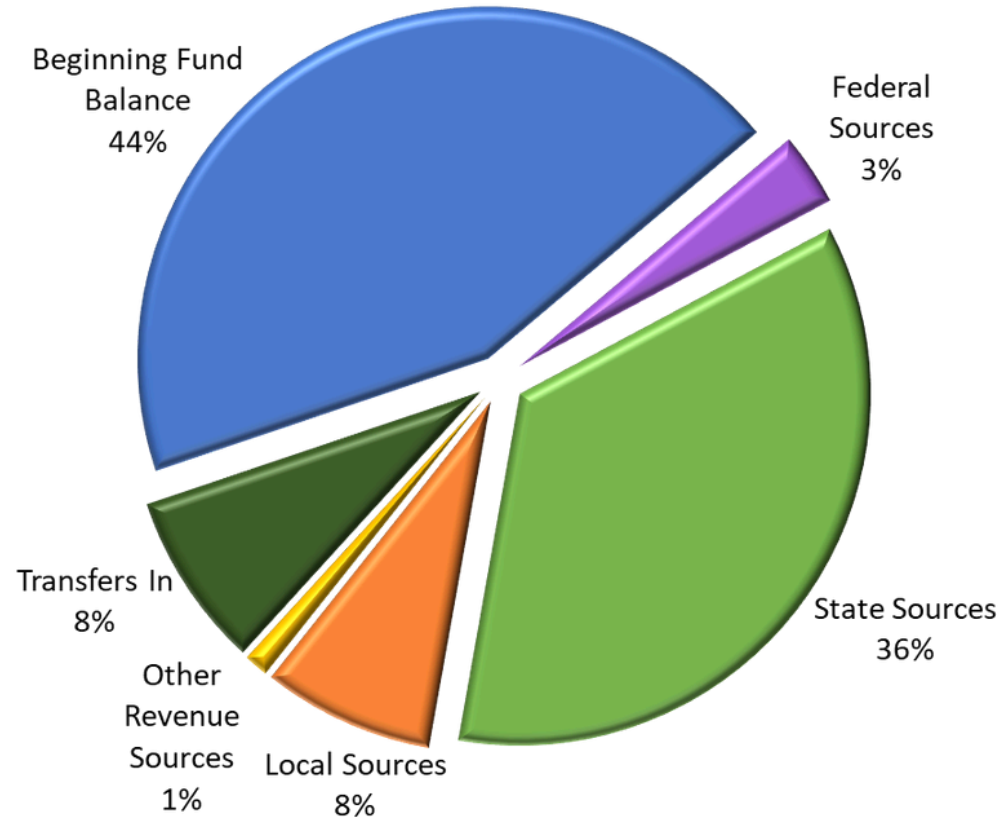
Capital Improvement Fund Type

Capital Improvement Fund type accounts for the receipt and disbursement of resources for buildings and land. The principal revenues include proceeds from the sale of buildings, bond levy proceeds and transfers in from other funds.

Expense by Appropriation



Revenue by Source



Capital Projects Fund (Externally Restricted)

The Capital Projects Fund accounts for the purchase or remodel of buildings and land and deferred maintenance. The principal revenue is from the sale of voter approved general obligation bonds, transfers in from other funds, state funding, such as the Article XI-G Higher Education Facilities and Community College Bonds, financed by the state and local resources.

**Rogue Community College
Capital Projects Fund
Summary of Resources and Requirements**

2023/24 Actual	2024/25 Actual	2025/26 Adopted		Fund	2026/27		
		Original	Current		Proposed	Approved	Adopted
-	3,547,125	1,270,934	67,299	Federal Sources	751,664	-	-
-	-	1,000,000	2,000,000	State Sources	8,009,618	-	-
51,095	-	-	-	Local Sources	1,772,391	-	-
230,298	251,104	-	32,188	Other Revenue Sources	250,000	-	-
281,393	3,798,229	2,270,934	2,099,487	Subtotal Operating Resources	10,783,673	-	-
873,592	13,193,028	769,696	996,509	Transfers In	1,812,714	-	-
6,174,440	2,158,611	13,752,841	13,697,475	Beginning Fund Balance	9,916,884	-	-
7,329,425	19,149,868	16,793,471	16,793,471	Total Resources	22,513,271	-	-
Appropriated Requirements:							
-	948,001	365,700	301,608	Support Services	-	-	-
5,170,814	3,419,808	7,377,081	12,667,986	Facility Acquisition & Construction	20,796,387	-	-
5,170,814	4,367,809	7,742,781	12,969,594	Subtotal Expenditures	20,796,387	-	-
-	-	1,050,690	823,877	Contingency	1,716,884	-	-
5,170,814	4,367,809	8,793,471	13,793,471	Subtotal Appropriated Requirements	22,513,271	-	-
Unappropriated Requirements:							
-	-	8,000,000	3,000,000	Reserved for Future Expenditure	-	-	-
-	-	8,000,000	3,000,000	Subtotal Unappropriated Requirements	-	-	-
5,170,814	4,367,809	16,793,471	16,793,471	Total Requirements	22,513,271	-	-
2,158,611	14,782,059	-	-	Ending Fund Balance	-	-	-
7,329,425	19,149,868	16,793,471	16,793,471	Total Requirements and Ending Fund Balance	22,513,271	-	-

Debt Service Fund Type

Debt Service Fund type accounts for the accumulation of resources for and payment of principal and interest on the College’s long-term debt obligations.

Debt Service Fund (Externally Restricted)

The Debt Service Fund accounts for the accumulation of resources for and payment of principal and interest on the College’s long-term debt obligations including the General Obligation Bonds and Limited Tax Pension Obligation Bonds. The principal revenue is property taxes approved for bond levies and the PERS Bond expense charged to other funds.

Remaining Principal Balance as of 6/30/2027:	
Pension Bonds	\$26,190,000
General Obligation Bonds	\$10,020,000

**Rogue Community College
Debt Service Fund
Summary of Resources and Requirements**

2023/24 Actual	2024/25 Actual	2025/26 Adopted		Fund	2026/27		
		Original	Current		Proposed	Approved	Adopted
3,718,060	3,591,094	1,617,250	1,617,250	Local Sources	1,654,957	-	-
4,076,665	4,073,902	4,174,390	4,174,390	Other Revenue Sources	4,325,942	-	-
7,794,725	7,664,996	5,791,640	5,791,640	Subtotal Operating Resources	5,980,899	-	-
1,268,532	1,257,369	663,264	663,264	Beginning Fund Balance	646,193	-	-
9,063,257	8,922,365	6,454,904	6,454,904	Total Resources	6,627,092	-	-
Appropriated Requirements:							
7,805,887	-	-	-	College Support Services	-	-	-
-	8,052,372	5,767,730	5,767,730	Support Services	5,962,889	-	-
7,805,887	8,052,372	5,767,730	5,767,730	Subtotal Expenditures	5,962,889	-	-
-	-	150,000	150,000	Transfers Out	-	-	-
7,805,887	8,052,372	5,917,730	5,917,730	Subtotal Appropriated Requirements	5,962,889	-	-
Unappropriated Requirements:							
-	-	537,174	537,174	Unappropriated Ending Balance	664,203	-	-
-	-	537,174	537,174	Subtotal Unappropriated Requirements	664,203	-	-
7,805,887	8,052,372	6,454,904	6,454,904	Total Requirements	6,627,092	-	-
1,257,370	869,993	-	-	Ending Fund Balance	-	-	-
9,063,257	8,922,365	6,454,904	6,454,904	Total Requirements and Ending Fund Balance	6,627,092	-	-

Note: Support Services consolidates College Support Services and Plant Operations and Maintenance

**Rogue Community College
Debt Service Fund
Summary of Resources and Requirements by Activity**

23/24 Actual	24/25 Actual	2025/26 Adopted			2026/27		
		Original	Current		Proposed	Approved	Adopted
3,718,060	3,591,094	1,617,250	1,617,250	Local Sources	1,654,957	-	-
4,076,665	4,073,902	4,174,390	4,174,390	Other Revenue Sources	4,325,942		
1,268,532	1,257,369	663,264	663,264	Beginning Fund Balance	646,193		
9,063,257	8,922,365	6,454,904	6,454,904	Total Resources	6,627,092	-	-
<u>Bond Principal Payments</u>							
				Bond Issue	Payment Date		
1,700,000	1,865,000	2,045,000	2,045,000	Limited Tax Pension Bond 2005	6/30/2026	2,235,000	-
1,070,000	1,135,000	1,205,000	1,205,000	Limited Tax Pension Bond 2021	6/30/2026	1,280,000	
1,450,000	1,530,000	-	-	General Obligation Series 2012	none	-	
1,765,000	1,915,000	1,145,000	1,145,000	General Obligation Series 2016	6/15/2026	1,245,000	
5,985,000	6,445,000	4,395,000	4,395,000	Total Principal		4,760,000	-
<u>Bond Interest Payments</u>							
				Bond Issue	Payment Date		
217,999	176,935	131,886	131,886	Limited Tax Pension Bond 2005	12/30/2026	82,489	-
217,999	176,935	131,887	131,887	Limited Tax Pension Bond 2005	6/30/2027	82,490	
326,420	323,301	318,278	318,278	Limited Tax Pension Bond 2021	12/30/2026	311,380	
326,420	323,301	318,279	318,279	Limited Tax Pension Bond 2021	6/30/2027	311,380	
89,400	45,900	-	-	General Obligation Series 2012	none	-	
321,325	280,500	236,200	236,200	General Obligation Series 2016	12/15/2026	207,575	
321,325	280,500	236,200	236,200	General Obligation Series 2016	6/15/2027	207,575	
1,820,887	1,607,372	1,372,730	1,372,730	Total Interest		1,202,889	-
<u>Transfers Out</u>							
-	-	150,000	150,000	Transfers Out		-	-
-	-	150,000	150,000	Total Transfers Out		-	-
<u>Unappropriated Balance for Following Year</u>							
				Bond Issue	Payment Date		
346,647	304,634	165,199	165,199	Limited Tax Pension Bond 2005	12/30/2027	218,961	-
319,753	336,611	201,430	201,430	Limited Tax Pension Bond 2021	12/31/2027	270,638	
244,980	55,584	-	-	General Obligation Series 2012	none	-	
345,990	173,164	170,545	170,545	General Obligation Series 2016	12/15/2027	174,604	
1,257,370	869,993	537,174	537,174	Total Unappropriated Ending Fund Balance		664,203	-
9,063,257	8,922,365	6,454,904	6,454,904	Total Requirements		6,627,092	-

Current Debt Obligations

In 2005, the College issued \$21.03 million in Limited Tax Pension Obligation Bonds, and in 2021, it issued \$31.54 million in Federally Taxable Pension Obligation Bonds, both of which are direct obligations pledging the full faith and credit of the College. Bond proceeds were paid to the Oregon Public Employees Retirement System. An intercept agreement with the State of Oregon was required as a condition of issuance for both pension bonds; therefore, a portion of the Community College Support Fund support is withheld on August 15, October 15, and January 15 to repay debt. Funds are accumulated and invested by a trust officer, and the annual principal payments are made each June 30, and interest payments are made each June 30 and December 30, beginning December 2005 and ending June 2040. The College recorded the amount deposited with PERS as a prepayment of its unfunded actuarial liability and accounts for the payment of principal and interest as pension expense annually. The prepayment is amortized over the life of the bonds based on the straight-line method. The College anticipates the total cost of financing the College's unfunded actuarial liability in this manner will result in significant savings to the College when compared to paying for such costs as additional contribution rates to PERS.

General Obligation Bonds are direct obligations and pledge the full faith and credit of the College.

The following pages contain the College's schedules of debt to maturity.

**Rogue Community College
Debt to Maturity Schedules**

General Obligation Bonds, Series 2016B

Payment Date	Interest	Principal	Total Payment
December 15, 2026	207,575.00	-	207,575.00
June 15, 2027	207,575.00	1,245,000.00	1,452,575.00
December 15, 2027	191,325.00	-	191,325.00
June 15, 2028	191,325.00	1,325,000.00	1,516,325.00
December 15, 2028	173,900.00	-	173,900.00
June 15, 2029	173,900.00	1,405,000.00	1,578,900.00
December 15, 2029	145,800.00	-	145,800.00
June 15, 2030	145,800.00	1,510,000.00	1,655,800.00
December 15, 2030	115,600.00	-	115,600.00
June 15, 2031	115,600.00	1,525,000.00	1,640,600.00
December 15, 2031	85,100.00	-	85,100.00
June 15, 2032	85,100.00	1,630,000.00	1,715,100.00
December 15, 2032	52,500.00	-	52,500.00
June 15, 2033	52,500.00	1,745,000.00	1,797,500.00
December 15, 2033	17,600.00	-	17,600.00
June 15, 2034	17,600.00	880,000.00	897,600.00
Total GOB, Series 2016B	1,978,800.00	11,265,000.00	13,243,800.00

Limited Tax Pension Obligation Bonds, 2005

Payment Date	Interest	Principal	Total Payment
December 30, 2026	82,489.33	-	82,489.33
June 30, 2027	82,489.33	2,235,000.00	2,317,489.33
December 30, 2027	28,502.90	-	28,502.90
June 30, 2028	28,502.90	1,180,000.00	1,208,502.90
Total Pension Bond, 2005	221,984.46	3,415,000.00	3,636,984.46

Rogue Community College Debt to Maturity Schedules

Federally Taxable Pension Obligation Bonds, 2021

Payment Rate	Interest	Principal	Total Payment
December 31, 2026	311,379.75		311,379.75
June 30, 2027	311,379.75	1,280,000.00	1,591,379.75
December 31, 2027	302,611.75		302,611.75
June 30, 2028	302,611.75	1,360,000.00	1,662,611.75
December 31, 2028	292,275.75		292,275.75
June 30, 2029	292,275.75	1,450,000.00	1,742,275.75
December 31, 2029	280,146.50		280,146.50
June 30, 2030	280,146.50	1,545,000.00	1,825,146.50
December 31, 2030	266,295.58		266,295.58
June 30, 2031	266,295.58	1,640,000.00	1,906,295.58
December 31, 2031	250,854.98		250,854.98
June 30, 2032	250,854.98	1,745,000.00	1,995,854.98
December 31, 2032	232,768.05		232,768.05
June 30, 2033	232,768.05	1,860,000.00	2,092,768.05
December 31, 2033	212,094.15		212,094.15
June 30, 2034	212,094.15	1,980,000.00	2,192,094.15
December 31, 2034	188,601.45		188,601.45
June 30, 2035	188,601.45	2,110,000.00	2,298,601.45
December 31, 2035	162,511.30		162,511.30
June 30, 2036	162,511.30	2,245,000.00	2,407,511.30
December 31, 2036	133,629.38		133,629.38
June 30, 2037	133,629.38	2,390,000.00	2,523,629.38
December 31, 2037	98,436.63		98,436.63
June 30, 2038	98,436.63	2,550,000.00	2,648,436.63
December 31, 2038	60,887.88		60,887.88
June 30, 2039	60,887.88	2,720,000.00	2,780,887.88
December 31, 2039	20,835.88		20,835.88
June 30, 2040	20,835.88	1,415,000.00	1,435,835.88
Total Pension Bond, 2021	5,626,658 06	26,290,000 00	31,916,658 06
Total of All Debt	7,827,442 52	40,970,000 00	48,797,442 52

Special Revenue Fund Type

Special Revenue Fund type accounts for revenues and expenditures for specific projects that are legally and/or administratively restricted for a specific purpose.

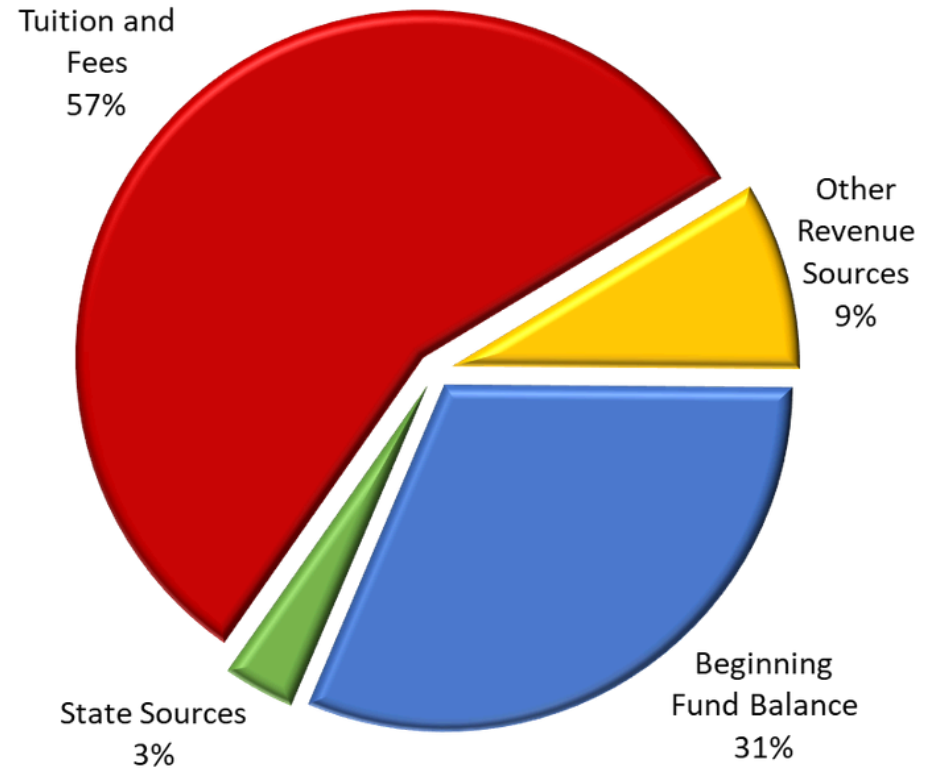
Funds included in this classification are:

	2025/26 Adopted	2026/27 Proposed	Increase/ (Decrease)
Community & Workforce Training Fund	2,245,835	2,286,783	40,948
Contract and Grant Fund	10,400,910	7,969,120	(2,431,790)
Innovation Fund	1,305,742	1,071,721	(234,021)
Intra-College Fund	1,180,529	1,125,270	(55,259)
Reserve Fund	20,849,525	20,849,525	0
Student Financial Aid Fund	25,095,000	26,281,694	1,186,694
Total Special Revenue Funds	61,077,541	59,584,113	(1,493,428)

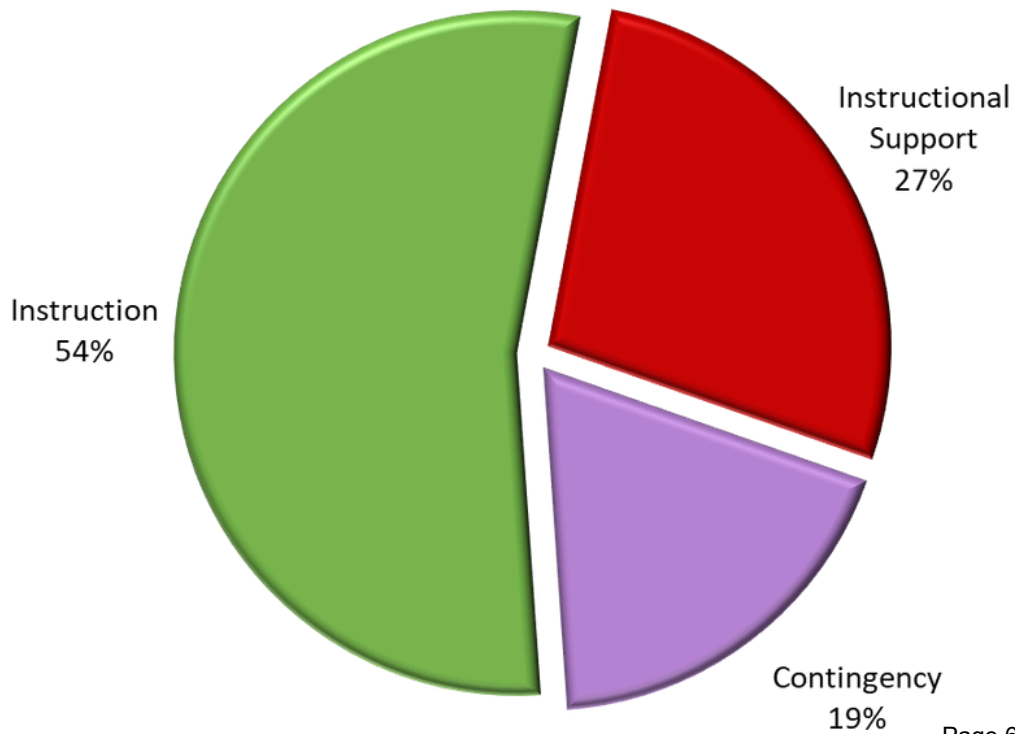
Community and Workforce Training Fund

The Community and Workforce Training Fund accounts for the community education and workforce training instructional activities of the College. The principal revenue is tuition and fees.

Revenue by Source



Expense by Appropriation



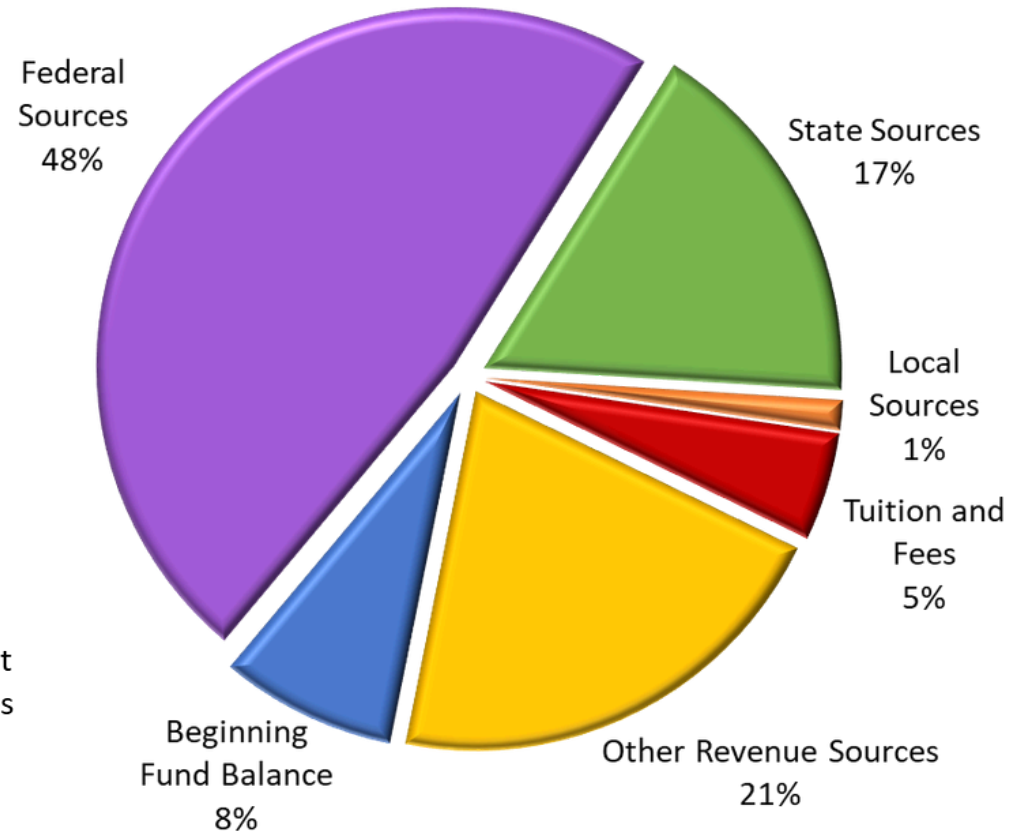
**Rogue Community College
Community and Workforce Training Fund
Summary of Resources and Requirements**

2023/24 Actual	2024/25 Actual	2025/26 Adopted		Fund	2026/27		
		Original	Current		Proposed	Approved	Adopted
98,475	46,567	86,940	86,940	State Sources	75,600	-	-
963,649	1,076,936	1,023,150	1,023,150	Tuition and Fees	1,296,183	-	-
3,078	18,049	200,000	200,000	Other Revenue Sources	200,000	-	-
1,065,202	1,141,552	1,310,090	1,310,090	Subtotal Operating Resources	1,571,783	-	-
290,270	211,298	-	-	Transfers In	-	-	-
333,985	688,544	935,745	935,745	Beginning Fund Balance	715,000	-	-
1,689,457	2,041,394	2,245,835	2,245,835	Total Resources	2,286,783	-	-
Appropriated Requirements:							
632,645	708,156	1,240,879	1,303,379	Instruction	1,236,691	-	-
368,268	379,544	550,231	555,231	Instructional Support	626,529	-	-
1,000,913	1,087,700	1,791,110	1,858,610	Subtotal Expenditures	1,863,220	-	-
-	-	454,725	387,225	Contingency	423,563	-	-
1,000,913	1,087,700	2,245,835	2,245,835	Subtotal Appropriated Requirements	2,286,783	-	-
1,000,913	1,087,700	2,245,835	2,245,835	Total Requirements	2,286,783	-	-
688,544	953,694	-	-	Ending Fund Balance	-	-	-
1,689,457	2,041,394	2,245,835	2,245,835	Total Requirements and Ending Fund Balance	2,286,783	-	-

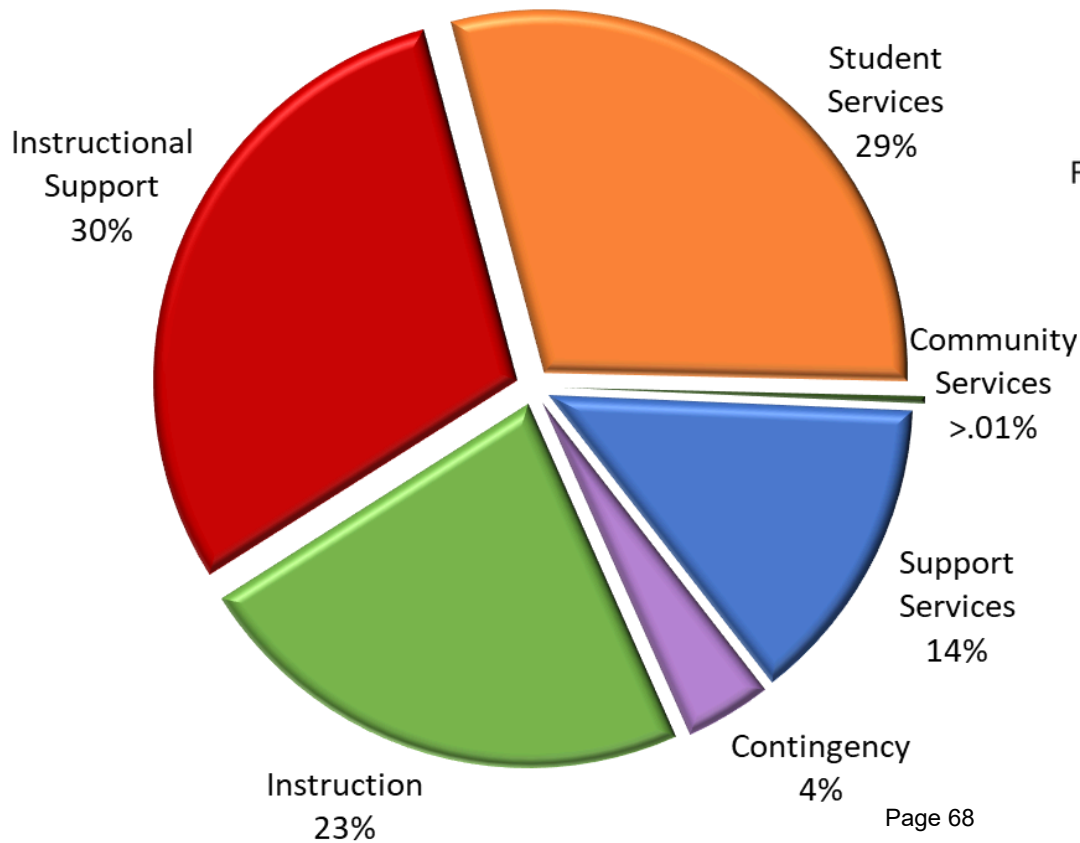
Contract and Grant Fund *(Externally Restricted)*

The Contract and Grant Fund accounts for grants and contracts awarded to and for the College from federal, state, and local sources.

Revenue by Source



Expense by Appropriation



**Rogue Community College
Contract and Grant Fund
Summary of Resources and Requirements**

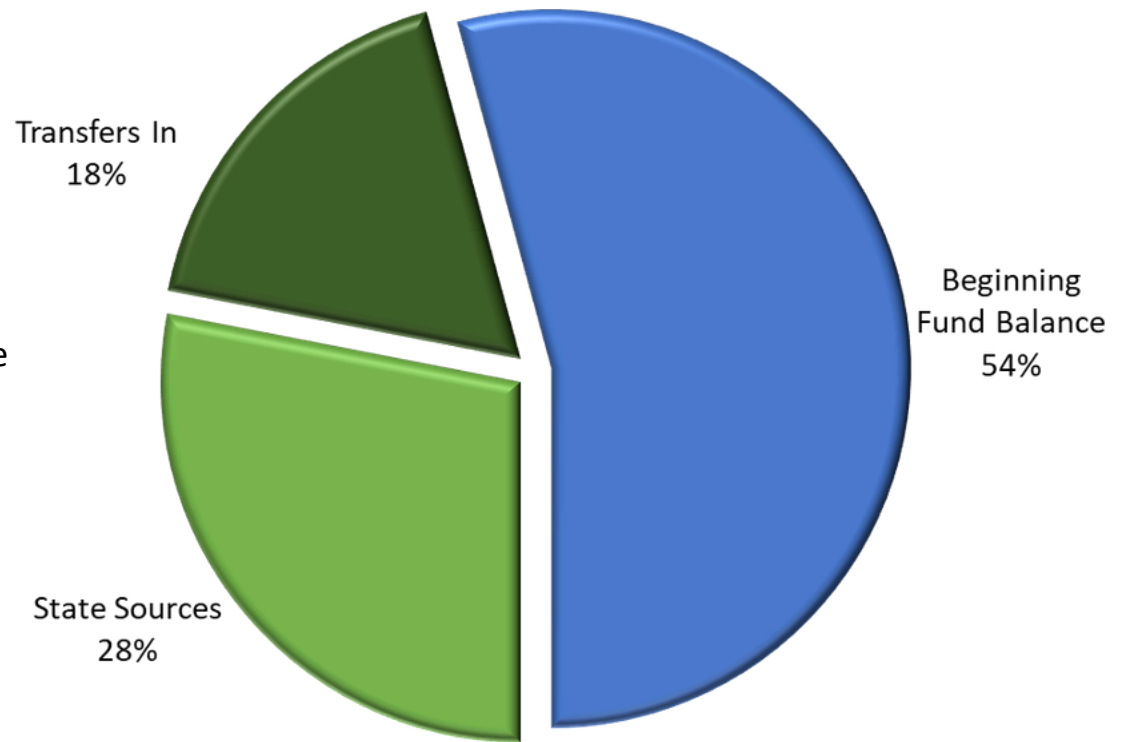
2023/24 Actual	2024/25 Actual	2025/26 Adopted		Fund	2026/27		
		Original	Current		Proposed	Approved	Adopted
2,944,649	3,220,005	6,344,670	6,153,218	Federal Sources	3,808,875	-	-
1,238,969	1,609,841	1,724,433	1,478,090	State Sources	1,359,665	-	-
155,219	168,123	91,195	113,195	Local Sources	106,549	-	-
320,777	335,358	428,305	428,305	Tuition and Fees	388,964	-	-
574,921	609,598	1,027,679	1,443,474	Other Revenue Sources	1,671,215	-	-
5,234,535	5,942,925	9,616,282	9,616,282	Subtotal Operating Resources	7,335,268	-	-
10,521,266	10,280,129	784,628	784,628	Beginning Fund Balance	633,852	-	-
15,755,801	16,223,054	10,400,910	10,400,910	Total Resources	7,969,120	-	-
Appropriated Requirements:							
1,687,199	1,926,249	3,637,617	3,218,397	Instruction	1,808,159	-	-
890,056	925,091	2,911,062	2,709,347	Instructional Support	2,377,765	-	-
2,130,787	2,506,080	2,757,172	3,088,974	Student Services	2,351,199	-	-
-	11,204	25,000	-	Community Services	25,000	-	-
351,167	-	-	-	College Support Services	-	-	-
263,238	-	-	-	Plant Operations and Maintenance	-	-	-
-	612,015	681,427	995,560	Support Services	1,100,453	-	-
5,322,447	5,980,639	10,012,278	10,012,278	Subtotal Expenditures	7,662,576	-	-
153,225	9,401,952	-	-	Transfers Out	-	-	-
-	-	388,632	388,632	Contingency	306,544	-	-
5,475,672	15,382,591	10,400,910	10,400,910	Subtotal Appropriated Requirements	7,969,120	-	-
5,475,672	15,382,591	10,400,910	10,400,910	Total Requirements	7,969,120	-	-
10,280,129	840,463	-	-	Ending Fund Balance	-	-	-
15,755,801	16,223,054	10,400,910	10,400,910	Total Requirements and Ending Fund Balance	7,969,120	-	-

Note: Support Services consolidates College Support Services and Plant Operations and Maintenance

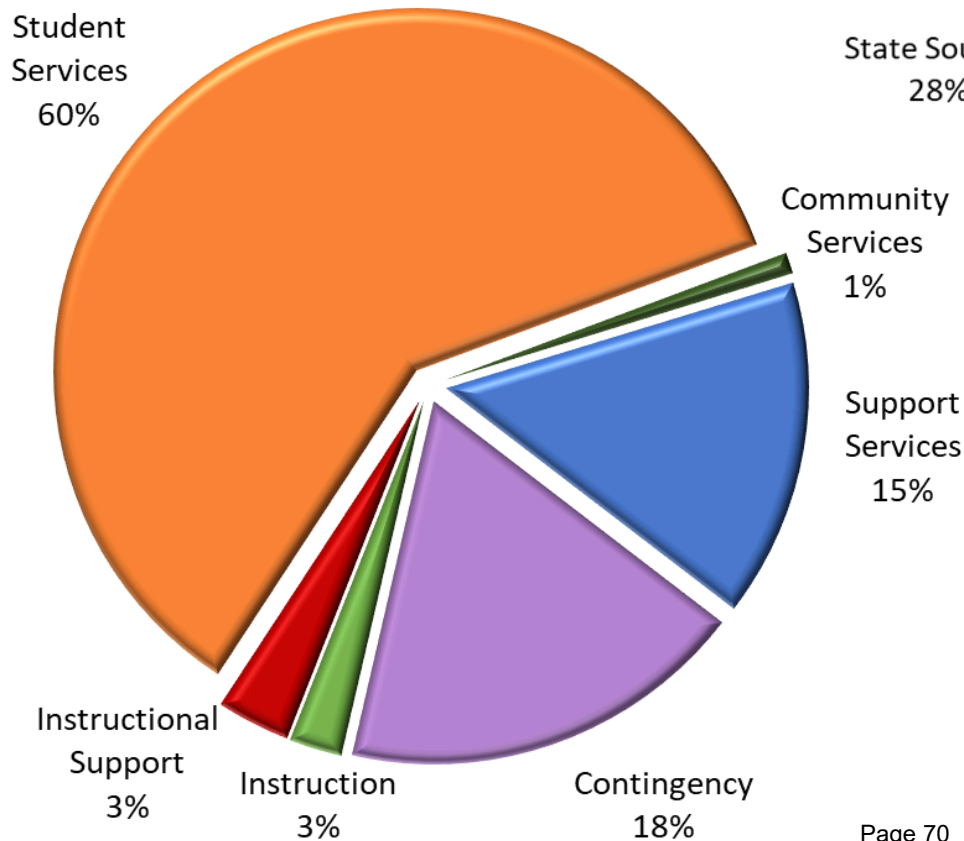
Innovation Fund

The Innovation Fund accounts for investments in transformative changes positively impacting College sustainability. The principal revenue is transfers from the General Fund and the STEP contract with the state.

Revenue by Source



Expense by Appropriation



**Rogue Community College
Innovation Fund
Summary of Resources and Requirements**

2023/24 Actual	2024/25 Actual	2025/26 Adopted		Fund	2026/27		
		Original	Current		Proposed	Approved	Adopted
187,270	246,156	235,462	235,462	State Sources	300,581	-	-
187,270	246,156	235,462	235,462	Subtotal Operating Resources	300,581	-	-
550,000	125,000	100,000	100,000	Transfers In	190,000	-	-
867,996	1,091,178	970,280	970,280	Beginning Fund Balance	581,140	-	-
1,605,266	1,462,334	1,305,742	1,305,742	Total Resources	1,071,721	-	-
Appropriated Requirements:							
58,867	11,801	44,934	35,000	Instruction	25,000	-	-
124,054	122,753	107,260	117,260	Instructional Support	35,000	-	-
177,737	165,890	427,694	598,027	Student Services	644,519	-	-
-	-	10,000	10,000	Community Services	10,000	-	-
4,028	-	-	-	Plant Operations and Maintenance	-	-	-
-	50,530	277,303	151,085	Support Services	162,299	-	-
364,686	350,974	867,191	911,372	Subtotal Expenditures	876,818	-	-
149,401	100,000	100,000	245,152	Transfers Out	-	-	-
-	-	338,551	149,218	Contingency	194,903	-	-
514,087	450,974	1,305,742	1,305,742	Subtotal Appropriated Requirements	1,071,721	-	-
514,087	450,974	1,305,742	1,305,742	Total Requirements	1,071,721	-	-
1,091,179	1,011,360	-	-	Ending Fund Balance	-	-	-
1,605,266	1,462,334	1,305,742	1,305,742	Total Requirements and Ending Fund Balance	1,071,721	-	-

Note: Support Services consolidates College Support Services and Plant Operations and Maintenance

**Rogue Community College
Innovation Fund
Summary of Resources and Requirements by Activity
2026/27 Proposed Budget**

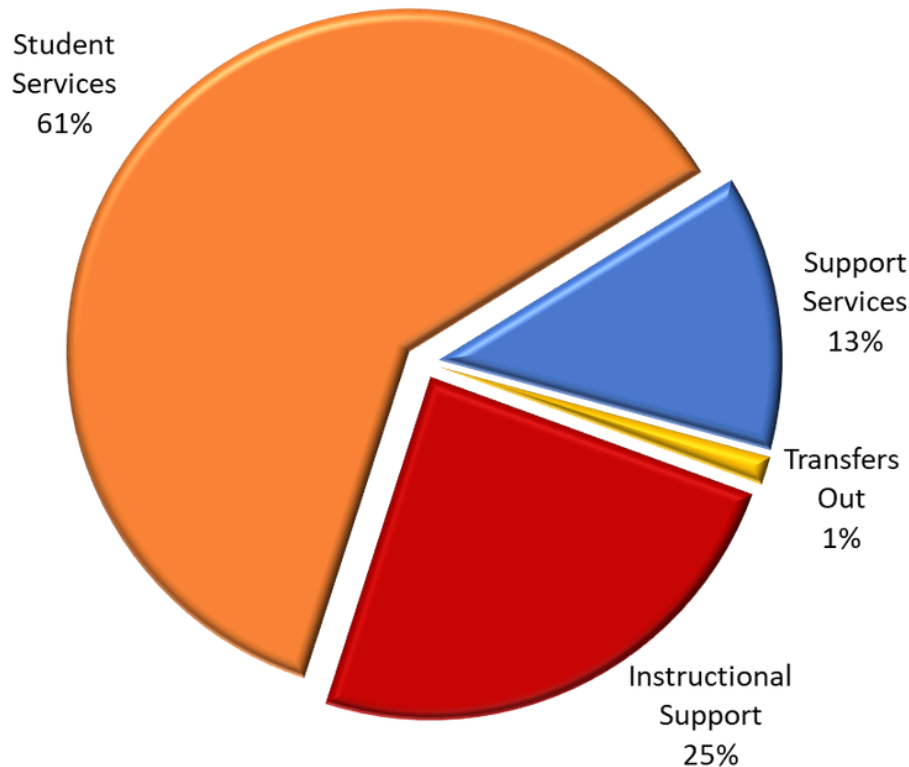
	Project Activity	STEP ¹ Activity	Total
State Sources	\$ -	\$ 300,581	\$ 300,581
Transfers In	190,000	-	190,000
Beginning Fund Balance	52,299	528,841	581,140
Total Resources	242,299	829,422	1,071,721
Appropriated:			
Instruction	\$ 25,000	\$ -	\$ 25,000
Instructional Support	25,000	10,000	35,000
Student Services - other than Student Loans & Financial Aid	20,000	624,519	644,519
Community Services	10,000	-	10,000
Support Services - other than Facilities, Acquisition & Construction	162,299	-	162,299
Contingency	-	194,903	194,903
Total Requirements	242,299	829,422	1,071,721

¹The SNAP Training and Employment Program (STEP) is a federally-recognized Supplemental Nutrition Assistance Program Employment and Training (SNAP E&T) Program. STEP assists SNAP participants in receiving job skills training, finding work, or gaining experience that will increase their ability to secure and maintain employment in a family-wage job. Participation in STEP is voluntary, and is a qualifying service for allowing able-bodied adults without dependents (ABAWDs) to maintain access to vital supplemental food assistance while attending college. STEP participation includes needs assessment, training and employment-related activities, and wraparound support services.

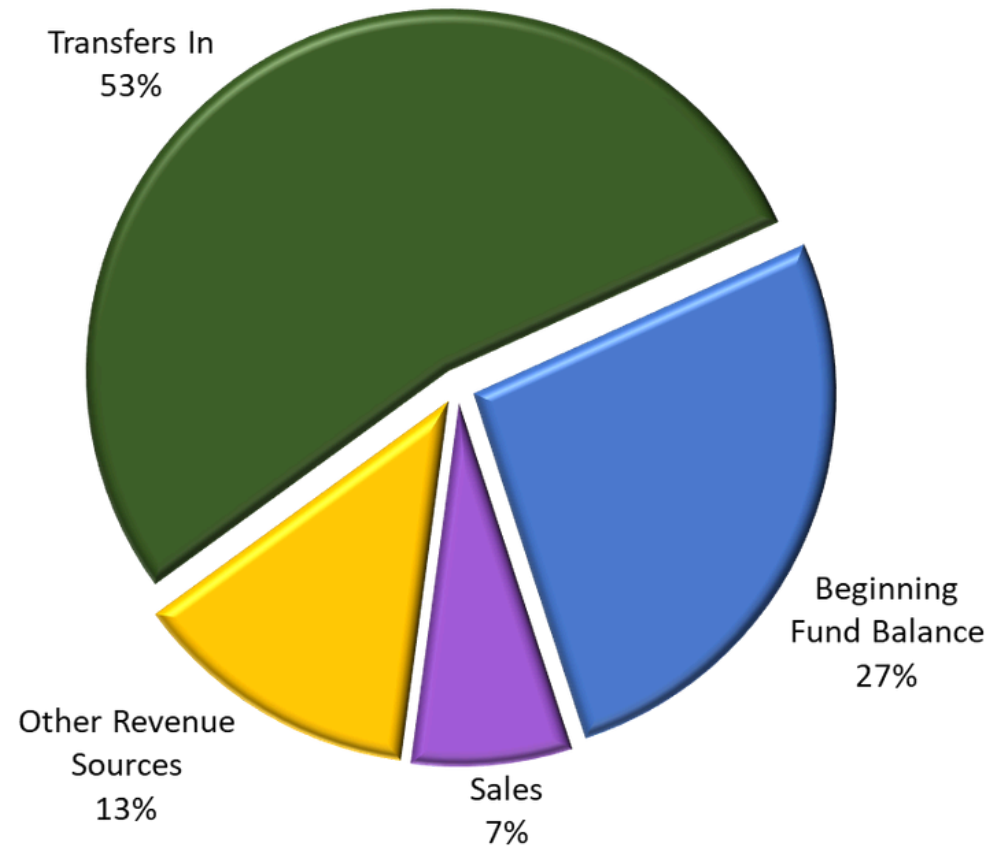
Intra-College Fund

The Intra-College Fund accounts for activities performed by the College for the benefit of the College. Activities include Associated Student Government of Rogue Community College, Professional Growth, Athletics, and other departmental charges. The principal revenue for this fund is transfers in from other funds.

Expense by Appropriation



Revenue by Source



**Rogue Community College
Intra-College Fund
Summary of Resources and Requirements**

2023/24 Actual	2024/25 Actual	2025/26 Adopted		Fund	2026/27		
		Original	Current		Proposed	Approved	Adopted
-	-	-	-	Sales	80,000	-	-
40,354	10,967	100,000	100,000	Other Revenue Sources	145,000	-	-
40,354	10,967	100,000	100,000	Subtotal Operating Resources	225,000	-	-
573,647	623,512	740,911	740,911	Transfers In	599,206	-	-
700,790	353,239	339,618	339,618	Beginning Fund Balance	301,064	-	-
1,314,791	987,718	1,180,529	1,180,529	Total Resources	1,125,270	-	-
Appropriated Requirements:							
76,044	127,005	343,192	343,192	Instructional Support	274,576	-	-
397,936	384,019	652,932	652,932	Student Services	689,507	-	-
75,298	-	-	-	College Support Services	-	-	-
-	67,260	136,405	136,405	Support Services	146,187	-	-
549,278	578,284	1,132,529	1,132,529	Subtotal Expenditures	1,110,270	-	-
412,275	7,589	48,000	48,000	Transfers Out	15,000	-	-
961,553	585,873	1,180,529	1,180,529	Subtotal Appropriated Requirements	1,125,270	-	-
961,553	585,873	1,180,529	1,180,529	Total Requirements	1,125,270	-	-
353,238	401,845	-	-	Ending Fund Balance	-	-	-
1,314,791	987,718	1,180,529	1,180,529	Total Requirements and Ending Fund Balance	1,125,270	-	-

Note: Support Services consolidates College Support Services and Plant Operations and Maintenance
Intra-fund transfers are not consolidated in these reports.

Renewal and Replacement Fund

The Renewal and Replacement Fund activity for the replacement of the College's equipment has been eliminated and remaining balances as of June 30, 2025 transferred into the General Fund.

**Rogue Community College
Renewal and Replacement Fund
Summary of Resources and Requirements**

2023/24	2024/25	2025/26 Adopted		Fund	2026/27		
Actual	Actual	Original	Current		Proposed	Approved	Adopted
754,980	-	-	-	Tuition and Fees	-	-	-
4,458	-	-	-	Other Revenue Sources	-	-	-
759,438	-	-	-	Subtotal Operating Resources	-	-	-
869,179	-	-	-	Transfers In	-	-	-
3,005,357	2,439,307	-	-	Beginning Fund Balance	-	-	-
4,633,975	2,439,307	-	-	Total Resources	-	-	-
Appropriated Requirements:							
258,479	-	-	-	Instruction	-	-	-
1,232	-	-	-	Instructional Support	-	-	-
406,825	-	-	-	College Support Services	-	-	-
878,133	-	-	-	Plant Operations and Maintenance	-	-	-
1,544,668	-	-	-	Subtotal Expenditures	-	-	-
650,000	2,439,307	-	-	Transfers Out	-	-	-
2,194,668	2,439,307	-	-	Subtotal Appropriated Requirements	-	-	-
2,194,668	2,439,307	-	-	Total Requirements	-	-	-
2,439,307	-	-	-	Ending Fund Balance	-	-	-
4,633,975	2,439,307	-	-	Total Requirements and Ending Fund Balance	-	-	-

Elimination of Renewal and Replacement Fund

Recommendation of the President: That the Rogue Community College (RCC) Board of Education (Board) approve Resolution No. B52-24/25 to eliminate the Renewal and Replacement Fund as allowed for by ORS 294.353.

Background Information: In accordance with ORS 294.353, when the necessity for maintaining any fund of the municipal corporation has ceased to exist and a balance remains in the fund, the governing body shall so declare by ordinance or other order and upon such declaration such balance shall forthwith be transferred to the general fund of the municipal corporation unless other provisions have been made in the original creation of the fund.

RCC has determined the Renewal and Replacement Fund is no longer necessary as a result of the transition to zero-based budgeting and strides in institutional planning. All capital project activity in the Renewal and Replacement Fund related to facilities was moved to the Capital Projects Fund in fiscal year 2024/25; all equipment related activity remaining in the Renewal and Replacement Fund is moving to the General Fund in fiscal year 2025/26. These changes are part of the continuing effort to reduce the complexity of the budget and improve transparency.

The resolution is the basis for the review to eliminate the fund. The transfer of any remaining balance after elimination of the fund will take place with adjustments during the end of year process. Approval of this resolution also allows for the transfer out of funds beyond the established appropriation in the fund, as allowed under ORS 294.353.

Whereas, local budget law (ORS 294.353) requires the Board of Education to declare the elimination of the fund and allow transfer of any remaining balances; therefore, be it

Resolved, that the Board hereby approves elimination of the Renewal and Replacement Fund to ensure effective, efficient management of funding provided to the College to fulfill its mission of providing educational opportunities for student success and economic development.

Board Action: Approved

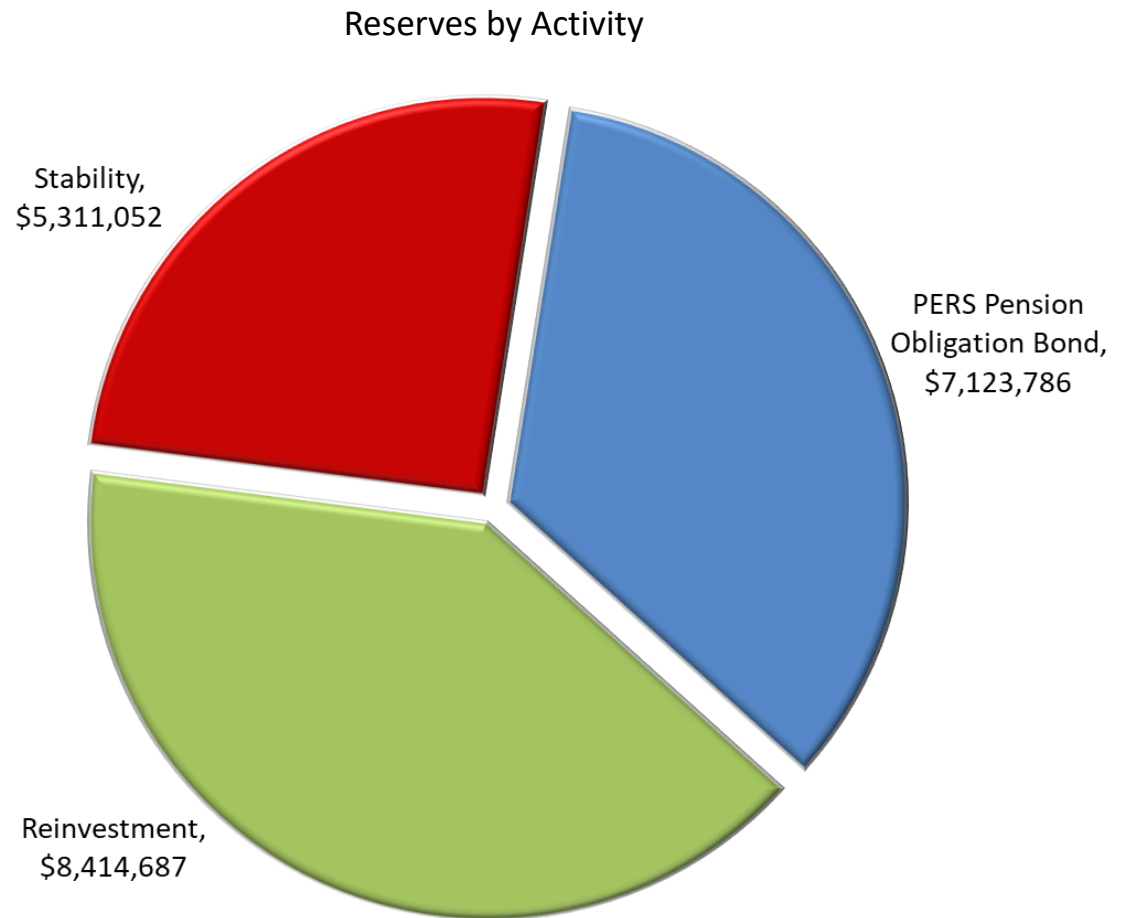


Gary Plano, Chair, RCC Board of Education

Dated: May 20, 2025

Reserve Fund

The Reserve Fund accounts for the funds set aside for the following: PERS reserve held by the College for anticipated, future rate increases, and the unfunded actuarial liability; Reinvestment reserves for long-term, strategic planning to meet the College’s objectives; Stability reserve established by the RCC Board of Education to be used to stabilize the College’s funding. The principal revenue is transfers from the other funds.



**Rogue Community College
Reserve Fund
Summary of Resources and Requirements**

2023/24 Actual	2024/25 Actual	2025/26 Adopted		Fund	2026/27		
		Original	Current		Proposed	Approved	Adopted
-	13,032,100	-	-	Transfers In	-	-	-
17,417,424	16,817,424	20,849,525	20,849,525	Beginning Fund Balance	20,849,525	-	-
17,417,424	29,849,524	20,849,525	20,849,525	Total Resources	20,849,525	-	-
Appropriated Requirements:							
600,000	9,000,000	-	-	Transfers Out	1,019,700	-	-
600,000	9,000,000	-	-	Subtotal Appropriated Requirements	1,019,700	-	-
Unappropriated Requirements:							
-	-	20,849,525	20,849,525	Reserved for Future Expenditure	19,829,825	-	-
-	-	20,849,525	20,849,525	Subtotal Unappropriated Requirements	19,829,825	-	-
600,000	9,000,000	20,849,525	20,849,525	Total Requirements	20,849,525	-	-
16,817,424	20,849,524	-	-	Ending Fund Balance	-	-	-
17,417,424	29,849,524	20,849,525	20,849,525	Total Requirements and Ending Fund Balance	20,849,525	-	-

**Rogue Community College
Reserve Fund
Summary of Resources and Requirements by Activity
2026/27 Proposed Budget**

	PERS Pension Obligation Bond	Reinvestment	Stability	Total
Transfers In	\$ -	\$ -	\$ -	\$ -
Beginning Fund Balance	7,123,786	8,414,687	5,311,052	20,849,525
Total Resources	<u>\$ 7,123,786</u>	<u>\$ 8,414,687</u>	<u>\$ 5,311,052</u>	<u>\$ 20,849,525</u>
Appropriated:				
Transfers Out	\$ -	\$ 1,019,700	\$ -	\$ 1,019,700
Unappropriated:				
Reserved for Future Expenditure	7,123,786	7,394,987	5,311,052	19,829,825
Total Requirements	<u>\$ 7,123,786</u>	<u>\$ 8,414,687</u>	<u>\$ 5,311,052</u>	<u>\$ 20,849,525</u>

Review Continuation of the Reserve Fund

Recommendation of the President: That the Rogue Community College (RCC) Board of Education (Board) approve Resolution No. B42-24/25 to review the continuation of the Reserve Fund as required by ORS 294.346.

Background Information: In accordance with ORS 294.346, not less frequently than every 10th anniversary of the date upon which a reserve fund is established under ORS 294.346, the Board shall review the reserve fund and determine whether the fund will be continued or abolished. [Board Policy 6250: Budget Management](#) requires the College to maintain not less than 5% of the total budgeted operating funds revenue. Operating funds are General Fund, Intra-College Fund, Renewal and Replacement Fund. Revenue includes community college support fund, property taxes, tuition and fees, and other recurring revenue, such as investments earnings and interest income.

The Board of Education and administration recognize reserves as a key component of stewardship and critical resources supporting the College's growth and sustainability. Further, external stakeholders such as accreditors, auditors, lenders, grantors, and donors will measure reserves when assessing the College's overall financial health.

It is necessary for Rogue Community College to maintain financial reserves adequate to ensure responsible fiscal management, advance College priorities, and mitigate current and future risk. Reserves used to make up for unexpected revenue shortfalls or unforeseen costs should be accompanied by a near-term plan to increase revenue or reduce expenditures to replenish the reserve.

The resolution is the basis for the review to continue or abolish the established fund.

Whereas, local budget law (ORS 294.346) requires review of the Reserve Fund to determine whether the fund will be continued or abolished; therefore, be it

Resolved, that the Board hereby approves continuation of the Reserve Fund to ensure effective, efficient management of funding provided to the College to fulfill its mission of providing educational opportunities for student success and economic development.

Therefore, be it Further Resolved, that the Board of Education shall review the resolution not less frequently than every 10th anniversary of the date of the resolution.

Board Action: Approved



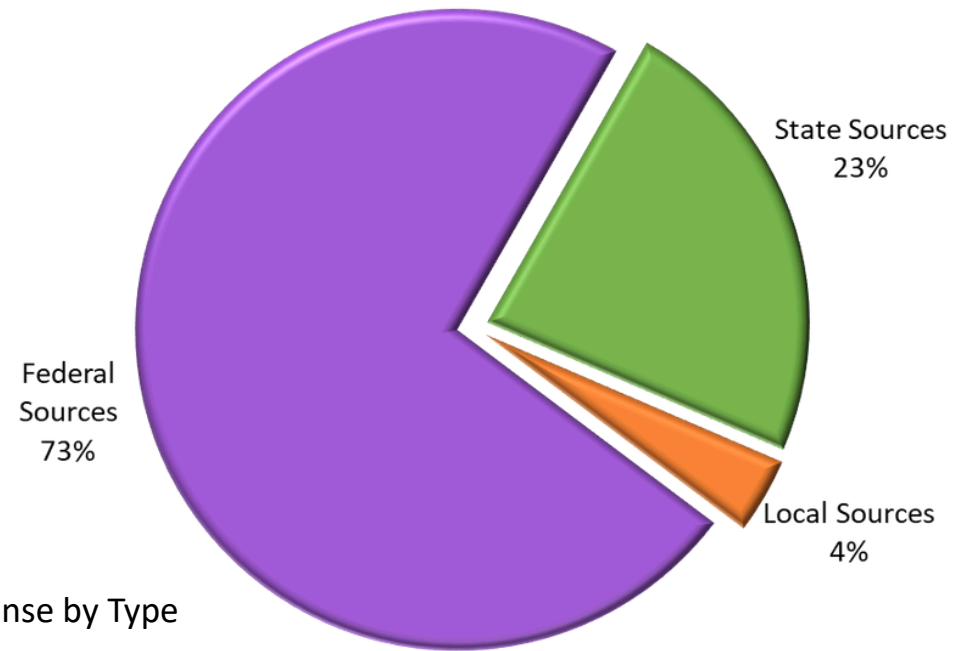
Gary Plano, Chair, RCC Board of Education

Dated: April 14, 2025

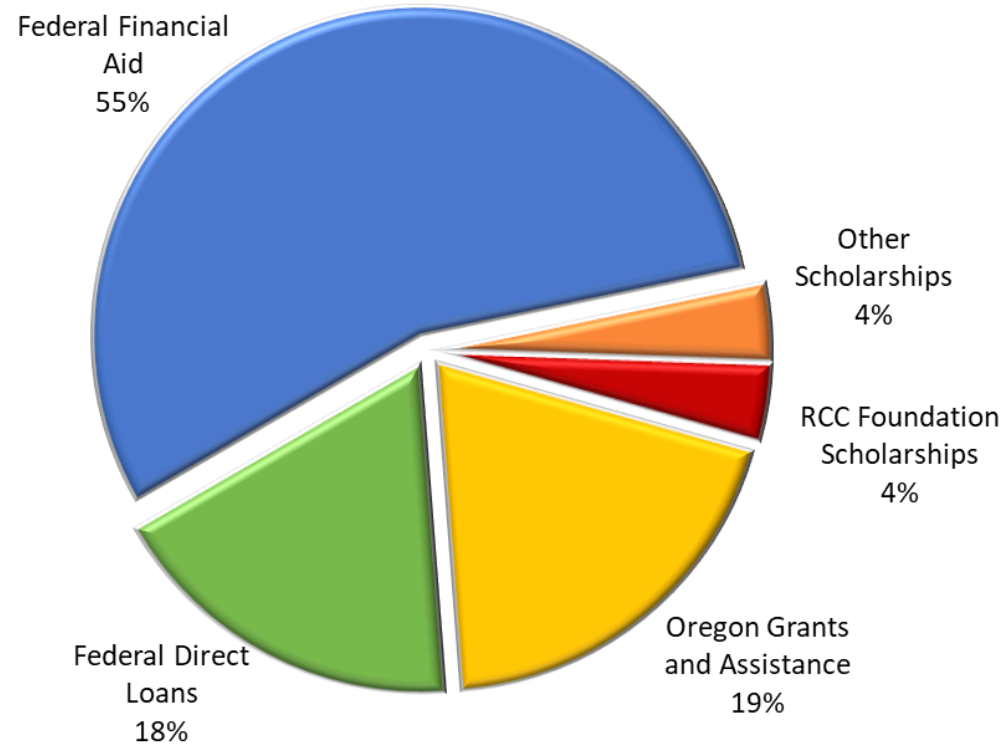
Student Financial Aid Fund (Externally Restricted)

The Student Financial Aid Fund accounts for student aid in the form of federal grants (Federal Pell Grant, Federal Supplemental Education Opportunity Grant), the Oregon Opportunity Grant (OOG), the Oregon Promise Grant (OPG), institutional scholarships (RCC Foundation), state scholarships administered by the Oregon Student Access Commission, third-party scholarships, federal work-study student employment, federal direct loans to students (subsidized and unsubsidized), and private student loans.

Revenue by Source



Expense by Type



**Rogue Community College
Student Financial Aid Fund
Summary of Resources and Requirements**

2023/24 Actual	2024/25 Actual	2025/26 Adopted		Fund	2026/27		
		Original	Current		Proposed	Approved	Adopted
12,649,891	15,781,317	17,890,000	17,890,000	Federal Sources	19,176,694	-	-
5,402,286	6,069,309	6,205,000	6,205,000	State Sources	6,105,000	-	-
742,986	878,696	1,000,000	1,000,000	Local Sources	1,000,000	-	-
18,795,163	22,729,322	25,095,000	25,095,000	Subtotal Operating Resources	26,281,694	-	-
18,795,163	22,729,322	25,095,000	25,095,000	Total Resources	26,281,694	-	-
Appropriated Requirements:							
18,781,388	-	-	-	Student Loans and Financial Aid	-	-	-
-	22,715,612	25,061,250	25,061,250	Student Services	26,246,694	-	-
18,781,388	22,715,612	25,061,250	25,061,250	Subtotal Expenditures	26,246,694	-	-
13,775	13,710	33,750	33,750	Transfers Out	35,000	-	-
18,795,163	22,729,322	25,095,000	25,095,000	Subtotal Appropriated Requirements	26,281,694	-	-
18,795,163	22,729,322	25,095,000	25,095,000	Total Requirements	26,281,694	-	-
-	-	-	-	Ending Fund Balance	-	-	-
18,795,163	22,729,322	25,095,000	25,095,000	Total Requirements and Ending Fund Balance	26,281,694	-	-

Notes: Student Services consolidates Student Services and Student Loans and Financial Aid
Intra-fund transfers are not consolidated in these reports.

Proprietary Fund Type

Proprietary Fund type is used to account for operations that are financed and operated in a manner similar to those of private business enterprises. The intent is that the cost of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

Auxiliary Services Fund

The Auxiliary Services Fund is no longer necessary as the activity accounted for in the fund is no longer enterprise in nature. The operating costs of the current auxiliary service activity and calculator rental related activity are moving to the General Fund in fiscal year 2026/27; the Auxiliary Service sales activity is moving to the Intra-College Fund in fiscal year 2026/27.

**Rogue Community College
Auxiliary Services Fund
Summary of Resources and Requirements**

2023/24 Actual	2024/25 Actual	2025/26 Adopted		Fund	2026/27		
		Original	Current		Proposed	Approved	Adopted
5,885	5,010	4,000	4,000	Tuition and Fees	-	-	-
35,966	67,545	100,000	100,000	Sales	-	-	-
79,400	11,046	45,000	45,000	Other Revenue Sources	-	-	-
121,251	83,601	149,000	149,000	Subtotal Operating Resources	-	-	-
861,041	512,344	341,550	341,550	Beginning Fund Balance	-	-	-
982,292	595,945	490,550	490,550	Total Resources	-	-	-
Appropriated Requirements:							
10,509	-	-	-	Instruction	-	-	-
188,705	216,870	276,110	276,110	Student Services	-	-	-
33,248	-	-	-	Community Services	-	-	-
232,462	216,870	276,110	276,110	Subtotal Expenditures	-	-	-
237,485	128,736	-	-	Transfers Out	-	-	-
-	-	50,000	50,000	Contingency	-	-	-
469,947	345,606	326,110	326,110	Subtotal Appropriated Requirements	-	-	-
Unappropriated Requirements:							
-	-	164,440	164,440	Reserved for Future Expenditure	-	-	-
-	-	164,440	164,440	Subtotal Unappropriated Requirements	-	-	-
469,947	345,606	490,550	490,550	Total Requirements	-	-	-
512,345	250,339	-	-	Ending Fund Balance	-	-	-
982,292	595,945	490,550	490,550	Total Requirements and Ending Fund Balance	-	-	-

Elimination of Auxiliary Services Fund

Recommendation of the President: That the Rogue Community College (RCC) Board of Education (Board) approve Resolution No. B42-25/26 to eliminate the Auxiliary Services Fund as allowed for by ORS 294.353.

Background Information: In accordance with ORS 294.353, when the necessity for maintaining any fund of the municipal corporation has ceased to exist and a balance remains in the fund, the governing body shall so declare by ordinance or other order and upon such declaration such balance shall forthwith be transferred to the general fund of the municipal corporation unless other provisions have been made in the original creation of the fund.

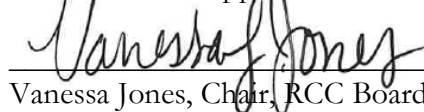
RCC has determined the Auxiliary Services Fund is no longer necessary as the activity accounted for in the fund is no longer enterprise in nature. The operating costs of the current auxiliary service activity and calculator rental related activity are moving to the General Fund in fiscal year 2026/27; the Auxiliary Service sales activity is moving to the Intra-College Fund in fiscal year 2026/27. These changes are part of the continuing effort to reduce the complexity of the budget, improve transparency, and accurately account for the current activity.

The resolution is the basis for the review to eliminate the fund. The transfer of any remaining balance after elimination of the fund will take place with adjustments during the end of year process. Approval of this resolution also allows for the transfer out of funds beyond the established appropriation in the fund, as allowed under ORS 294.353.

Whereas, local budget law (ORS 294.353) requires the Board of Education to declare the elimination of the fund and allow transfer of any remaining balances; therefore, be it

Resolved, that the Board hereby approves elimination of the Auxiliary Services Fund to ensure effective, efficient management of funding provided to the College to fulfill its mission of providing educational opportunities for student success and economic development.

Board Action: Approved



Vanessa Jones, Chair, RCC Board of Education

Dated: April 21, 2026



Schedule of Transfers

Rogue Community College
Schedule of Transfers
2026/27 Budget - Proposed

	<u>Resources</u>	<u>Requirements</u>	<u>Comments</u>
General Fund			
from Reserve Fund	\$ 250,000		Reinvestment Reserve for the College Campus Master Plan
from Student Financial Aid Fund	35,000		Administrative fees received for Pell, SEOG and FWS
to Capital Projects Fund		1,043,014	FMPC 5-year plan and additional projects \$1,288,014; Repair and maintenance for College's portion of the HEC building \$5,000; Replenish Emergency Reserve \$50,000
to Innovation Fund		190,000	Investments in future & transformative changes
to Intra-College Fund		584,206	Athletics \$340,384; ASG \$22,426; AZP \$2,695; Professional Growth \$218,886
Total	<u>\$ 285,000</u>	<u>\$ 1,817,220</u>	
Capital Projects Fund			
from General Fund	\$ 1,043,014		FMPC 5-year plan and additional projects \$1,288,014; Repair and maintenance for College's portion of the HEC building \$5,000; Replenish Emergency Reserve \$50,000
from Reserve Fund	769,700		Reinvestment Reserve for Access Control Expansion
Total	<u>\$ 1,812,714</u>	<u>\$ -</u>	
Innovation Fund			
from General Fund	\$ 190,000		Investments in future & transformative changes
Total	<u>\$ 190,000</u>	<u>\$ -</u>	
Intra-College Fund			
from General Fund	\$ 584,206		Athletics \$340,384; ASG \$22,426; AZP \$2,695; Professional Growth \$218,886
Intra-fund	15,000	15,000	Transfer within fund for RCC Associated Student Government Club Activity
Total	<u>\$ 599,206</u>	<u>\$ 15,000</u>	
Reserve Fund			
to General Fund		\$ 250,000	Reinvestment Reserve for the College Campus Master Plan
to Capital Projects Fund		769,700	Reinvestment Reserve for Access Control Expansion
Total	<u>\$ -</u>	<u>\$ 1,019,700</u>	
Student Financial Aid Fund			
to General Fund		\$ 35,000	Administrative fees received for Pell, SEOG and FWS
Total	<u>\$ -</u>	<u>\$ 35,000</u>	
Total Transfer - All Funds	<u><u>\$ 2,886,920</u></u>	<u><u>\$ 2,886,920</u></u>	



Legal Notices

Grants Pass
Daily Courier

P.O. Box 1468, 409 S.E. 7th Street • Grants Pass, Oregon 97528

AFFIDAVIT OF PUBLICATION

State of Oregon)
County of Josephine) ss.

I, Sarah Hannon, being first duly sworn, depose and say that I am a manager of Courier Publishing Co., printer of the Grants Pass Daily Courier, a newspaper of general circulation in Josephine and Jackson Counties in Oregon, as defined by ORS 193.010 and 193.020; printed and published at Grants Pass, in the aforesaid counties and state; that the LEGAL NOTICE, a printed copy of which is herein enclosed, was published in the entire issue of said paper, for one insertion, on the following date:

April 23, 2026.



Subscribed and sworn to before me this
twenty-fourth day of April, 2026.



Notary Public of Oregon

LEGAL NOTICE

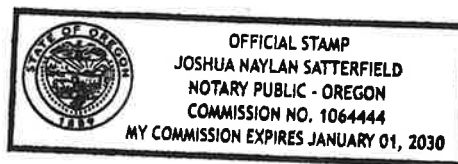
NOTICE OF BUDGET COMMITTEE MEETINGS

A public meeting of the Rogue Community College District Budget Committee, to discuss the budget for the fiscal year July 1, 2026 to June 30, 2027, will take place on **May 12, 2026 at 1:00 pm** via Zoom at <https://roguecc.zoom.us/j/97823732131>. The purpose of the meeting is to receive the proposed budget and budget message. This is a public meeting where deliberation of the Budget Committee will take place.

A second meeting of the Budget Committee will be held to take public comment and consider approval of the budget. This is a public meeting where public comment and deliberation of the Budget Committee will take place. The meeting will take place on **May 19, 2026 at 3:00 pm** at the Table Rock Campus, Building A, Room 123A, located at 7800 Pacific Avenue, White City, OR, or via Zoom at <https://roguecc.zoom.us/j/97823732131>. Public comment must be submitted in writing to Rachelle Brown by 5:00 pm on May 18, 2026 via email at rbrown@roguecc.edu.

The budget document will be available for public inspection electronically no later than 5:00 pm on May 8, 2026 at: <https://www.roguecc.edu/operations/currentBudgetDev.asp>. The budget was prepared on a basis of accounting consistent with the basis of accounting used during the preceding year.

No. 00525747 - April 23, 2026



Affidavit of Publication

STATE OF OREGON, COUNTY OF JACKSON

I, Charles Duncan, a citizen of the United State and a resident of the county aforesaid; I am over the age of eighteen years, and not part to or interested in the above-entitled matter. I am the principal clerk of the printer of



a newspaper of general circulation, published in the aforesaid county and state as defined by ORS 192.010 and ORS 192.020, that

Acct Name: ROGUE COMMUNITY COLLEGE

PO Number:

Legal Description: NOTICE OF BUDGET COMMITTEE MEETINGS A PUBLIC MEETING OF THE ROGUE COMMUNITY COLLEGE DISTRICT BUDGET COMMITTEE TO DISCUSS THE BUDGET FOR THE FISCAL YEAR JULY 1 2026 TO JUNE 30 2027 WILL TAKE PLACE ON

a printed copy of which is hereto affixed was published in each regular and entire issue of the said newspaper and not in any supplement thereof on the following dates to wit:

4/22/26

I certify (or declare) under penalty of perjury that the foregoing is true and correct.

Charles Duncan

Signature

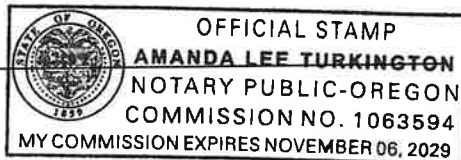
Dated at Medford, Oregon, this 22nd day of April, 2026

AdName: **515277**

State of Oregon, County of Jackson

Subscribed and Sworn to before me this 22nd day of April, 2026 by

Amanda Lee Turkington
Notary Public for Oregon



No. _____ in the _____ Court of the <p style="text-align: center;">STATE OF OREGON for the COUNTY OF JACKSON</p>	
<p style="text-align: center;">AFFIDAVIT OF PUBLICATION</p> Filed. _____ _____ By _____ From the office of _____ _____ Attorney for _____	

**NOTICE OF BUDGET
COMMITTEE MEETINGS**

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A second meeting of the Budget Committee will be held to take public comment and consider approval of the budget. This is a public meeting where public comment and deliberation of the Budget Committee will take place. The meeting will take place on **May 19, 2026 at 3:00 pm** at the Table Rock Campus, Building A, Room 123A, located at 7800 Pacific Avenue, White City, OR, or via Zoom at <https://roguecc.zoom.us/j/97823732131>. Public comment must be submitted in writing to Rachelle Brown by 5:00 pm on May 18, 2026 via email at rbrown@roguecc.edu.

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2026/27 Budget Development

Board of Education and District Budget Committee

Documents

[2026-27 Budget Development Calendar](#)

NOTICE OF BUDGET COMMITTEE MEETINGS

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Rogue Community College is committed to digital accessibility under Title II of the ADA. In line with DOJ guidance, RCC prioritizes accessibility for new and essential materials needed to access its services, programs, and activities. Some documents not required for student participation may not meet ADA Title II access standards.

To request an accessible version of any document on this page, please contact budget@rogucecc.edu.



Resolutions

Approve 2026/27 Tuition Rates

Recommendation of the President: That the Rogue Community College (RCC) Board of Education (Board) adopt Resolution No. B33-2025/26 approving the 2026/27 Tuition Rates effective summer term 2026.

Background Information: Beginning in 2026/27, RCC will offer its first Bachelor of Applied Science (BAS) degree. Tuition rates for the BAS are established separately from Associate of Arts (AA) and other lower-division coursework in recognition of the upper-division nature of the program. The BAS tuition schedule reflects upper-division coursework pricing and does not alter the tuition structure for AA or other associate degree programs.

Proposed rates for the 2026/27 Tuition Schedule include a \$4 tuition increase for in state. Rates will be \$128 per credit; \$160 per credit for out-of-state; \$429 per credit for international. RCC’s tuition rates, including fees, are determined by Resolution Nos. P28-96/97 and P53-96/97 (December 1996), and B76-98/99 (1998), which set a maximum for tuition at \$1,000 (in-state); \$2,000 (out-of-state) and \$3,000 (international), causing tuition to be adjusted downward. Below is a history of RCC’s tuition schedule for the past nine years for AA and proposed BAS.

Year (AA)	In-State (AA)	Out-of-State (AA)	International (AA)
2026/2027	\$128	\$160	\$429
2025/2026	\$124	\$155	\$415
2024/2025	\$122	\$151	\$407
2023/2024	\$120	\$148	\$400
2022/2023	\$120	\$148	\$400
2021/2022	\$120	\$148	\$400
2020/2021	\$116	\$143	\$387
2019/2020	\$112	\$137	\$374
2018/2019	\$107	\$131	\$358

Year (BAS)	In-State (BAS)	Out-of-State (BAS)	International (BAS)
2026/2027	\$211	\$264	\$496

Tuition and fee amounts are reviewed annually by the Budget Advisory Team (BAT), chaired by the College’s Vice President of Operations and Finance. BAT reviews the tuition and fee schedules to coincide with the budget development process. BAT has reviewed the 2026-27 Tuition Schedule and considered the revenue generated to ensure tuition will be properly reflected in the 2026-27 Proposed Budget.

This is a second reading.

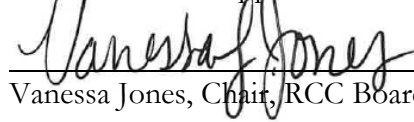
Whereas, RCC tuition rates are reviewed annually in the Budget process and determined in accordance with Resolution Nos. P28-96/97, P53-96/97, and B76-98/99

Whereas, RCC has taken into consideration revenues, expenditures, projected enrollment, and the implementation of its first Bachelor of Applied Science (BAS) degree program for the 2026/27 fiscal year; and

Whereas, The proposed tuition schedule establishes separate per-credit rates for Associate of Arts (AA) coursework and Bachelor of Applied Science (BAS) upper-division coursework, with increases of \$4 per credit (in-state AA), \$4 per credit (out-of-state AA), and \$13 per credit (international AA), and establishes new BAS rates of \$211 per credit (in-state); \$264 per credit (out-of-state); and \$496 per credit (international); therefore, be it

Resolved, that the RCC Board of Education adopts Resolution No. B33-25/26 approving the 2026/27 Tuition Schedule, including separate tuition rate structures for Associate of Arts (AA) and Bachelor of Applied Science (BAS) programs, effective summer term 2026.

Board Action: Approved



Vanessa Jones, Chair, RCC Board of Education

Dated: March 17, 2026

Approve 2026/27 Fee Schedule

Recommendation of the President: The Rogue Community College (RCC) Board of Education (Board) adopts Resolution No. B34-25/26 approving an amendment to the 2026/27 Student Fee Schedule (attached), effective summer term 2026.

Background Information: RCC’s tuition rates, including fees, are determined by Resolution Nos. P28-96/97 and P53-96/97 (December 1996), and B76-98/99 (1998).

In 2020/21, RCC moved to a different pricing structure that imposes fees on courses and programs with high operating costs. High-operating cost courses (programs and certificates) have one or more of the following: course-specific equipment and technology, limited enrollment or lower-than-average teacher-student ratios, college-provided instructional supplies, and required practicum, lab, or clinical hours. Several factors have influenced RCC’s decision to move to this pricing model.

Tuition and fee amounts are reviewed annually by the Budget Advisory Team (BAT), chaired by the College’s Vice President of Operations and Finance. BAT reviews the tuition and fee schedules to coincide with the budget development process. BAT has reviewed the 2026/27 Fee Schedule and considered the revenue generated to ensure fees are correctly reflected in the 2026/27 Fee Schedule (attached) and the 2026/27 Proposed Budget. BAT is recommending the following increase in fees:

2026/27 Course Fee Schedule - Changes Only

Course	Department	Title	Fee	2025/26 Amount	Increase / Decrease
APR111A-F	Apprentice Program	Introduction to Plumbing Skills (A), Plumbing Principles I (B) & II (C), Mathematics of Plumbing and Commercial Drawings (D), Water Piping and Fixture Installation (E) and Installation of DWV Systems & Water Heaters (F)	APR Tuition	\$ 320	\$ 25
APR116A-F	Apprentice Program	Millwright: Basic Electricity (A), Carpentry (B), Power Transmission (C), Boilers (D) and Welding I (E), & II (F)	APR Tuition	\$ 305	\$ 15
APR118A-F	Apprentice Program	Sheet Metal: Introduction to Sheet Metal (A), Duct Layout (B), Parallel Line Development (C), Applied Field Practices (D), Architectural Sheet Metal (E) and Round Fittings (F)	APR Tuition	\$ 330	\$ 10
APR127A-G	Apprentice Program	Electrical Theory I (A), II (B) & III (C) and Advanced Electrical I (D), II(E) & III (F) Welding for Manufacturing Plant Electricians (G)	APR Tuition	\$ 210	\$ 20
APR211A-F	Apprentice Program	Water Supply Systems (A), Plumbing DWV & Compressed Air	APR Tuition	\$ 320	\$ 25
APR216A-G	Apprentice Program	Millwright: Machine Shop I (A) & II (B), Drafting (C), Hydraulics-Pneumatics I (D) & II (E) and Rigging (F)	APR Tuition	\$ 305	\$ 30
APR218A-F	Apprentice Program	Sheet Metal: Duct Design (A), Field Math (B), Triangulation (C),	APR Tuition	\$ 330	\$ 10
APR227A-F	Apprentice Program	National Electrical Code I (A), II (B) & III (C) and Oregon Electrical	APR Tuition	\$ 210	\$ 20

2026/27 Course Fee Schedule - Changes Only

Course	Department	Title	Fee	2025/26 Amount	Increase / Decrease
MEC114	Manufacturing Engineering Technology	Safety for Industry	Course Fee	\$ 205	\$ 5
MEC116	Manufacturing Engineering Technology	Quality Practices and Measurements	Course Fee	\$ 145	\$ 5
MEC118	Manufacturing Engineering Technology	Manufacturing Processes and Production	Course Fee	\$ 145	\$ 5
MEC120	Manufacturing Engineering Technology	Maintenance Awareness	Course Fee	\$ 145	\$ 5
MEC140	Manufacturing Engineering Technology	Green Production	Course Fee	\$ 145	\$ 5
MFG101	Manufacturing Engineering Technology	Intro to Manufacturing	Course Fee	\$ -	\$ 10
MFG102	Manufacturing Engineering Technology	Machine Shop Basics	Course Fee	\$ -	\$ 10
MFG116	Manufacturing Engineering Technology	Metrology	Course Fee	\$ -	\$ 10
MFG118	Manufacturing Engineering Technology	Intro to Prototyping	Course Fee	\$ -	\$ 10
MFG121	Manufacturing Engineering Technology	Machine Tool - Lathe I	Course Fee	\$ -	\$ 10
MFG122	Manufacturing Engineering Technology	Machine Tool - Mill I	Course Fee	\$ -	\$ 10
MFG123	Manufacturing Engineering Technology	Machine Tool - Lathe II	Course Fee	\$ -	\$ 10
MFG124	Manufacturing Engineering Technology	Machine Tool - Mill II	Course Fee	\$ -	\$ 10
MFG130	Manufacturing Engineering Technology	Machine Shop Tooling	Course Fee	\$ -	\$ 10
MFG135	Manufacturing Engineering Technology	Precision Grinding and Inspection	Course Fee	\$ -	\$ 10
MFG140	Manufacturing Engineering Technology	CNC Controls I	Course Fee	\$ -	\$ 10
MFG141	Manufacturing Engineering Technology	CNC Controls II	Course Fee	\$ -	\$ 10
MFG199	Manufacturing Engineering Technology	Special Studies - Manufacturing	Course Fee	\$ -	\$ 10
MFG210	Manufacturing Engineering Technology	AC DC Electrical Systems	Course Fee	\$ -	\$ 10
MFG215	Manufacturing Engineering Technology	Electrical Control Systems - Sensors	Course Fee	\$ -	\$ 10
MFG220	Manufacturing Engineering Technology	Machining Capstone	Course Fee	\$ -	\$ 10
MFG230	Manufacturing Engineering Technology	Statistics and Quality Control	Course Fee	\$ -	\$ 10
MFG240	Manufacturing Engineering Technology	Robotics and Computer Programming	Course Fee	\$ -	\$ 10
MFG241	Manufacturing Engineering Technology	CNC Programming - Mill - Haas	Course Fee	\$ -	\$ 10
MFG242	Manufacturing Engineering Technology	CAM I Mastercam 2D	Course Fee	\$ -	\$ 10
MFG243	Manufacturing Engineering Technology	CAM II - Mastercam 3D	Course Fee	\$ -	\$ 10
MFG244	Manufacturing Engineering Technology	CNC Programming - Lathe - Haas	Course Fee	\$ -	\$ 10
MFG245	Manufacturing Engineering Technology	Mastercam 4th Axis Programming	Course Fee	\$ -	\$ 10
MFG255	Manufacturing Engineering Technology	Computer Integrated Manufacturing	Course Fee	\$ -	\$ 10
MFG262	Manufacturing Engineering Technology	Lean Manufacturing	Course Fee	\$ -	\$ 10
MFG280	Manufacturing Engineering Technology	CWE - Manufacturing Technology	Course Fee	\$ -	\$ 10
MFG291	Manufacturing Engineering Technology	Laser Cutting and Engraving	Course Fee	\$ -	\$ 10

2026/27 Course Fee Schedule - Changes Only

Course	Department	Title	Fee	2025/26 Amount	Increase / Decrease
MET101	Mechanical Engineering Technology	Mechanical Drafting	Course Fee	\$ -	\$ 5
MET104	Mechanical Engineering Technology	Machine Shop Math	Course Fee	\$ -	\$ 5
MET105	Mechanical Engineering Technology	Blueprint Reading - Mechanical	Course Fee	\$ -	\$ 5
MET111	Mechanical Engineering Technology	CAD I Mechanical Autodesk Inventor	Course Fee	\$ -	\$ 5
MET112	Mechanical Engineering Technology	CAD II Mechanical Autodesk Inventor	Course Fee	\$ -	\$ 5
MET113	Mechanical Engineering Technology	CAD III Mechanical Autodesk Inventor	Course Fee	\$ -	\$ 5
MET121	Mechanical Engineering Technology	CAD I Mechanical SolidWorks	Course Fee	\$ -	\$ 5
MET122	Mechanical Engineering Technology	CAD II Mechanical SolidWorks	Course Fee	\$ -	\$ 5
MET123	Mechanical Engineering Technology	CAD III Mechanical SolidWorks	Course Fee	\$ -	\$ 5
MET160	Mechanical Engineering Technology	Introduction to Metallurgy	Course Fee	\$ -	\$ 5
ART253	Visual Art & Design	Ceramics I	Course Fee	\$ -	\$ 50
ART254	Visual Art & Design	Ceramics II	Course Fee	\$ -	\$ 50
ART255	Visual Art & Design	Ceramics III	Course Fee	\$ -	\$ 50
ART256	Visual Art & Design	Ceramics IV	Course Fee	\$ -	\$ 50
ART257	Visual Art & Design	Jewelry & Metalsmithing I	Course Fee	\$ -	\$ 50
ART258	Visual Art & Design	Jewelry & Metalsmithing II	Course Fee	\$ -	\$ 50
ART259	Visual Art & Design	Jewelry & Metalsmithing III	Course Fee	\$ -	\$ 50
ART260	Visual Art & Design	Jewelry & Metalsmithing IV	Course Fee	\$ -	\$ 50
ART276	Visual Art & Design	Sculpture I	Course Fee	\$ -	\$ 50
ART277	Visual Art & Design	Sculpture II	Course Fee	\$ -	\$ 50
ART278	Visual Art & Design	Sculpture III	Course Fee	\$ -	\$ 50

2026/27 Course Fee Schedule - Changes Only

Course	Department	Title	Fee	2025/26 Amount	Increase / Decrease
HE252	HPER	First Aid / CPR	Course Fee	\$ 65	\$ 25
HE261	HPER	CPR / Basic Life Support Provider	Card Fee	\$ 25	\$ 1
WLD 111	Welding	Technology of industrial Welding I	Per credit Fee	\$ 15	\$ 5
WLD101	Welding	Welding Fundamentals I	Per credit Fee	\$ 15	\$ 5
WLD102	Welding	Welding Fundamentals II	Per credit Fee	\$ 15	\$ 5
WLD111D	Welding	Technology of Industrial Welding for Diesel	Per credit Fee	\$ 15	\$ 5
WLD111M	Welding	Technology of industrial Welding for Manufacturing	Per credit Fee	\$ 15	\$ 5
WLD112	Welding	Technology of Industrial Welding II	Per credit Fee	\$ 15	\$ 5
WLD113	Welding	Technology of Industrial Welding III	Per credit Fee	\$ 15	\$ 5
WLD121	Welding	Fabrication and Repair Practices, I	Per credit Fee	\$ 15	\$ 5
WLD122	Welding	Fabrication and Repair Practices II	Per credit Fee	\$ 15	\$ 5
WLD123	Welding	Aluminum Boat Building I	Per credit Fee	\$ 15	\$ 5
WLD124	Welding	Aluminum Boat Building II	Per credit Fee	\$ 15	\$ 5
WLD125	Welding	Aluminum Boat Building III	Per credit Fee	\$ 15	\$ 5
WLD160	Welding	American Welding Society Certification Seminar: Plate	Per credit Fee	\$ 15	\$ 5
WLD199	Welding	Special Studies in Welding	Per credit Fee	\$ 15	\$ 5
WLD211	Welding	Technology of Industrial Welding IV	Per credit Fee	\$ 15	\$ 5
WLD212	Welding	Technology of Industrial Welding V	Per credit Fee	\$ 15	\$ 5
WLD213	Welding	Technology of Industrial Welding VI	Per credit Fee	\$ 15	\$ 5
WLD220	Welding	Machine Tool Maintenance and Repair	Per credit Fee	\$ 15	\$ 5
WLD221	Welding	Welding Codes, Procedures and Inspections	Per credit Fee	\$ 15	\$ 5
WLD250A	Welding	Selected Topics in Welding: FCAW	Per credit Fee	\$ 15	\$ 5
WLD250B	Welding	Selected Topics in Welding: GTAW	Per credit Fee	\$ 15	\$ 5
WLD250C	Welding	Selected Topics in Welding: SMAW	Per credit Fee	\$ 15	\$ 5
WLD250D	Welding	Selected Topics in Welding: GMAW	Per credit Fee	\$ 15	\$ 5
WLD250F	Welding	Selected Topics: Welding Capstone Project	Per credit Fee	\$ 15	\$ 5
WLD250P	Welding	Selected Topics: CNC Plasma Cutting	Per credit Fee	\$ 15	\$ 5

2026-27 Program Fee Schedule - Changes Only

Department	Title	Fee	2025/26 Amount	Increase/ (Decrease)
Nursing	Program Fee for Nursing	Per Term	\$ 1,800	
Nursing	Fee for Practical Nursing	Program Fee	\$ 700	\$ (700)
Dental	Dental Hygiene program fee assessed each term (Fall, Winter, Spring)	Program Fee	\$ 1,600	\$ 200
Diesel	Diesel Program Fee	Per Term	\$ -	\$ 70
Automotive	Automotive Program Fee	Per Term	\$ -	\$ 70

This is a second reading.

Whereas, RCC fees are reviewed annually in the Budget process and determined in accordance with Resolution Nos. P28-96/97, P53-96/97, and B76-98/99; and,

Whereas, the College has considered revenues and expenditures for the 2026/27 fiscal year and recommends the above changes to the current fee structure;

Resolved, that the RCC Board of Education adopts Resolution No. B34-25/26 approving the 2026/27 Fee Schedule (attached), with the above-mentioned fees.

Board Action: Approved


 Vanessa Jones, Chair, RCC Board of Education

Dated: March 17, 2026