



*Opportunity*  
starts  
**HERE**

# Agenda May 12, 2026

- 2026/27 Budget Document
- Development
  - RCC's Modified Zero-Based Budgeting Approach
  - Timeline
  - Aligning the Budget to Planning
  - Personnel Assumptions
- Proposed Budget by Fund

# Budget Document Highlights



## **Introductory information includes:**

- Mission, Vision and Core Values
- Information about the College
- College Demographics
- Organizational Chart
- Board of Education
- Board Budget Policies
- Administrative Procedures
- Strategic Planning
- Budget Processes
- Budget Message
- Budget Themes and Calendar
- Budget Highlights

# Budget Document Highlights

## Budget Detail: Statutory Minimum

Actual information  
for two prior years  
*(Use actual / audited #'s)*

Budgeted amount  
for current fiscal  
period

Proposed amount for next year

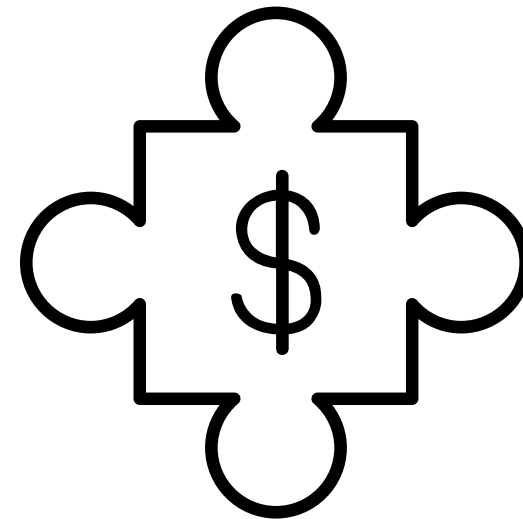
Historical data		Adopted budget this year year 20__-__	Requirements for _____ (Name of program or organizational unit)	Budget for next year 20__-__		
Actual				Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
Second preceding year 20__-__	First preceding year 20__-__					

# Budget Document Highlights



## Funds with additional information

- General Fund
- Debt Service Fund
- Innovation Fund
- Reserve Fund

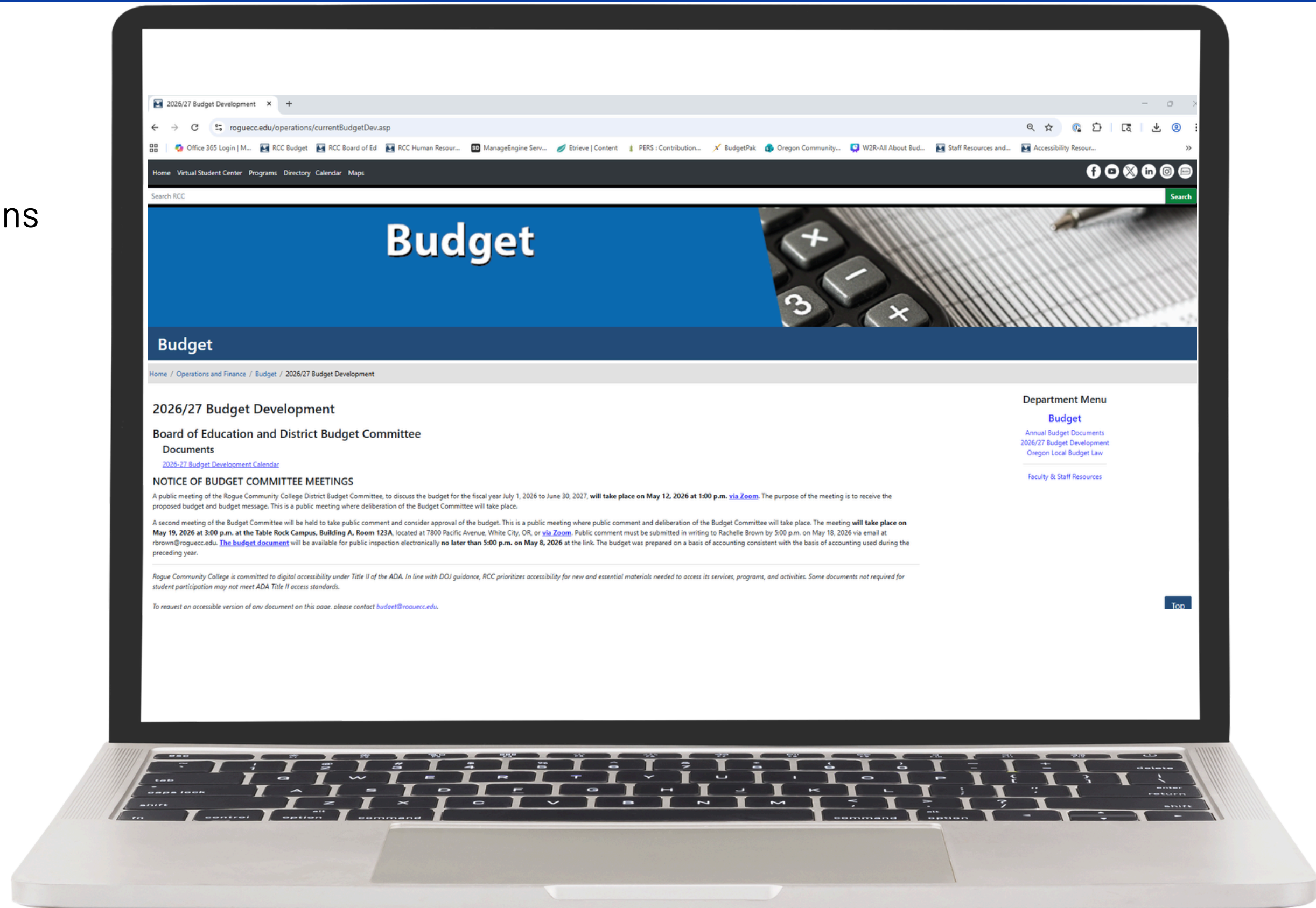


## Other Information

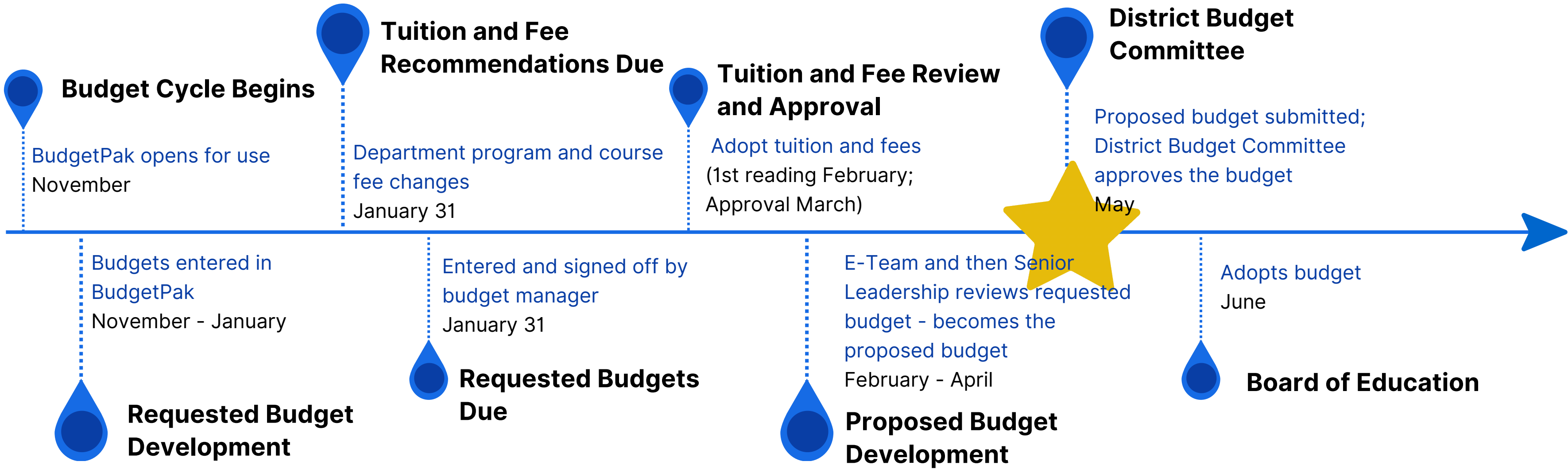
- Schedule of Transfers
- Legal Notices
- Tuition and Fee Resolutions

# Budget Development Webpage

Visit  
[www.roguecc.edu/operations/currentBudgetDev.asp](http://www.roguecc.edu/operations/currentBudgetDev.asp)



# Budget Development Timeline



# Aligning Budget to Strategy

The 2026/27 budget is built with a clear focus on fiscal discipline and intentional decision-making.

Each investment has been evaluated and aligned to the College's strategic and financial priorities, ensuring resources are directed where they have the greatest impact.

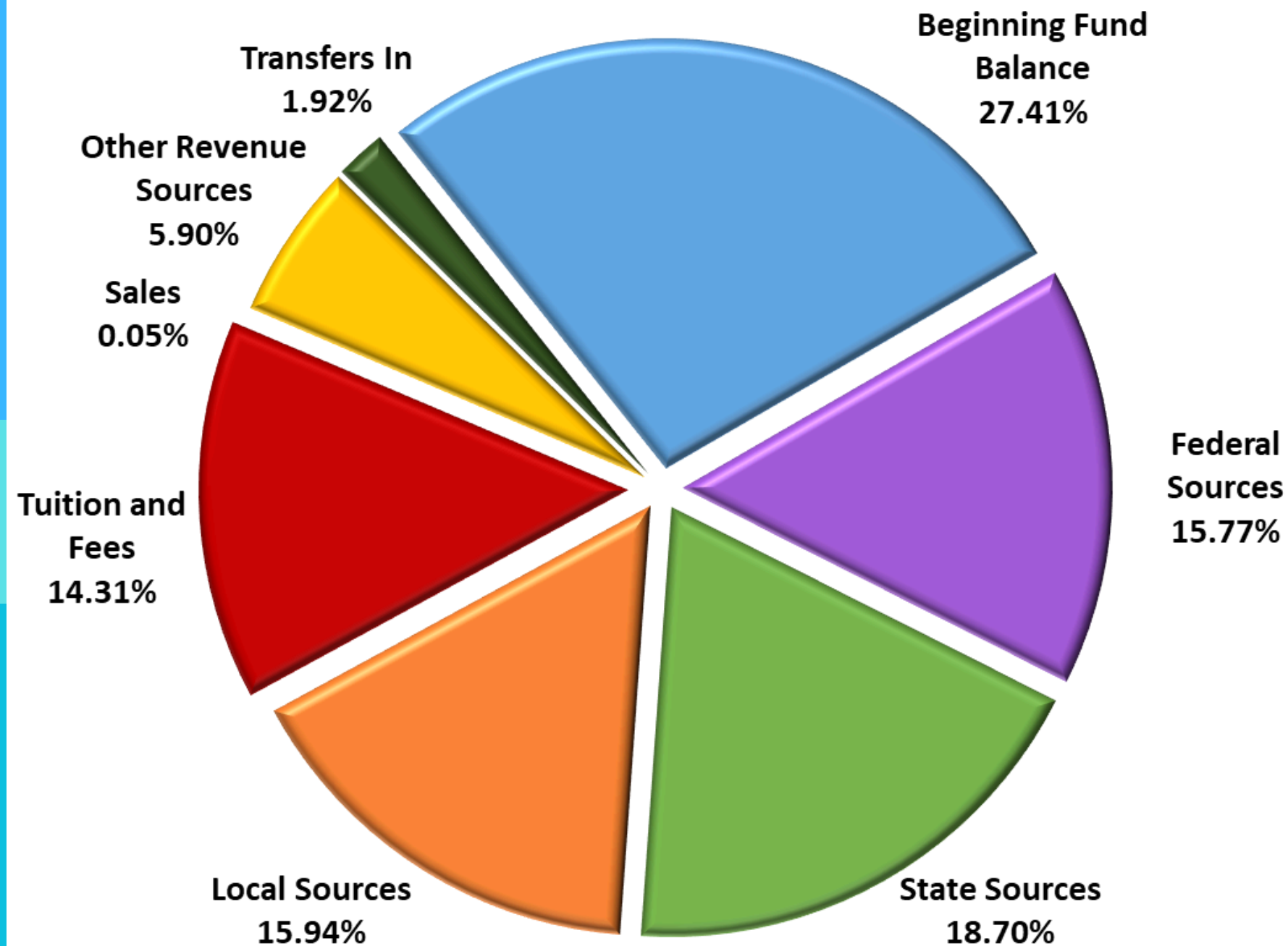
This approach connects our budget directly to our strategic plan-prioritizing student success, sustaining core operations, and maintaining the College's ability to respond to the needs of our students and community.

# All Funds

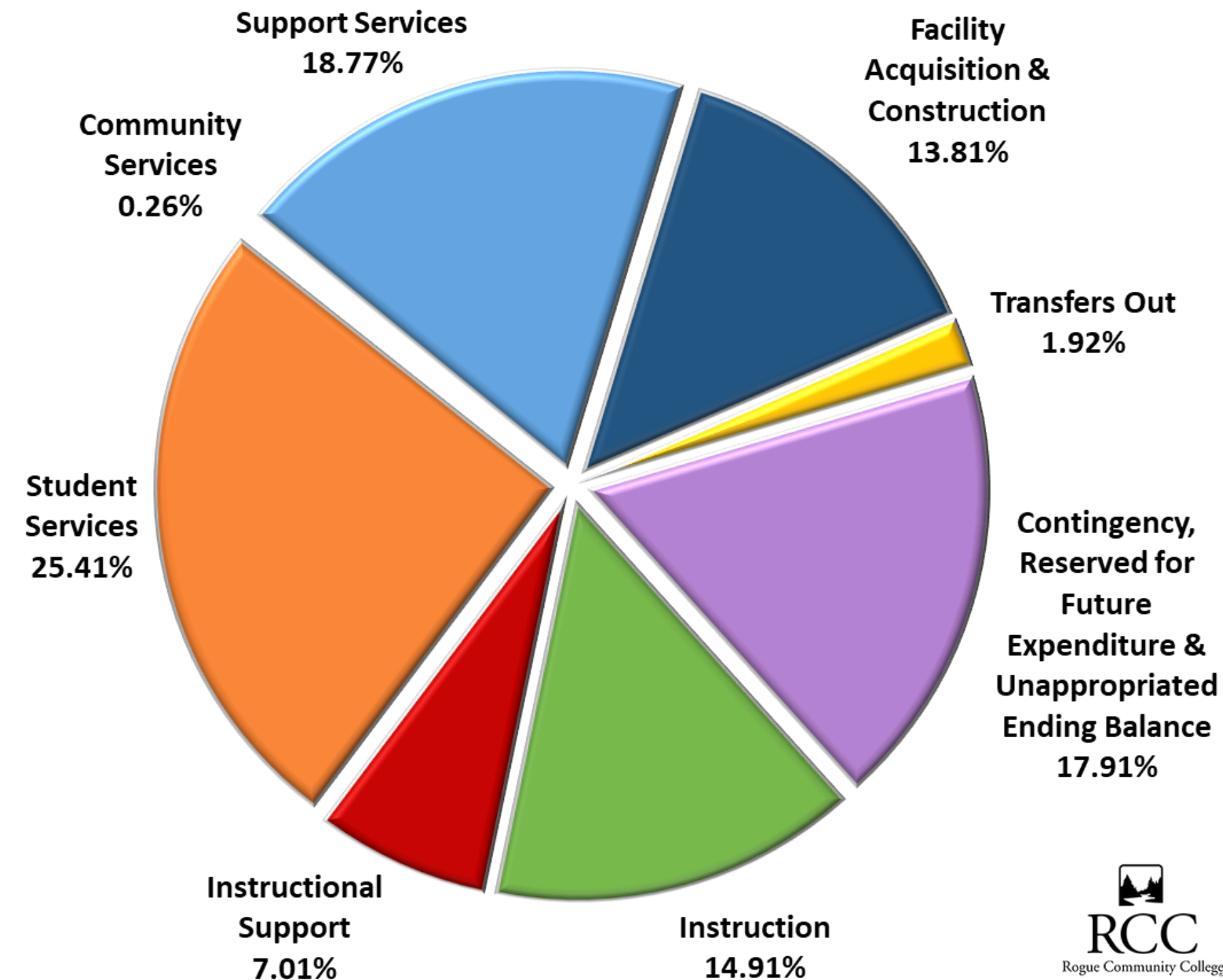
	2025/26 Adopted	2026/27 Proposed	Increase/ (Decrease)
General Fund	\$ 61,080,525	\$ 61,827,422	\$ 746,897
Capital Projects Fund	16,793,471	22,513,271	5,719,800
Debt Service Fund	6,454,904	6,627,092	172,188
Community & Workforce Training Fund	2,245,835	2,286,783	40,948
Contract and Grant Fund	10,400,910	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	-
Student Financial Aid Fund	25,095,000	26,281,694	1,186,694
Auxiliary Services Fund	490,550	0	(490,550)
<b>Total All Funds</b>	<b>\$ 145,896,991</b>	<b>\$ 150,551,898</b>	<b>\$ 4,654,907</b>

# All Funds

## Resources by Source



## Requirements by Category



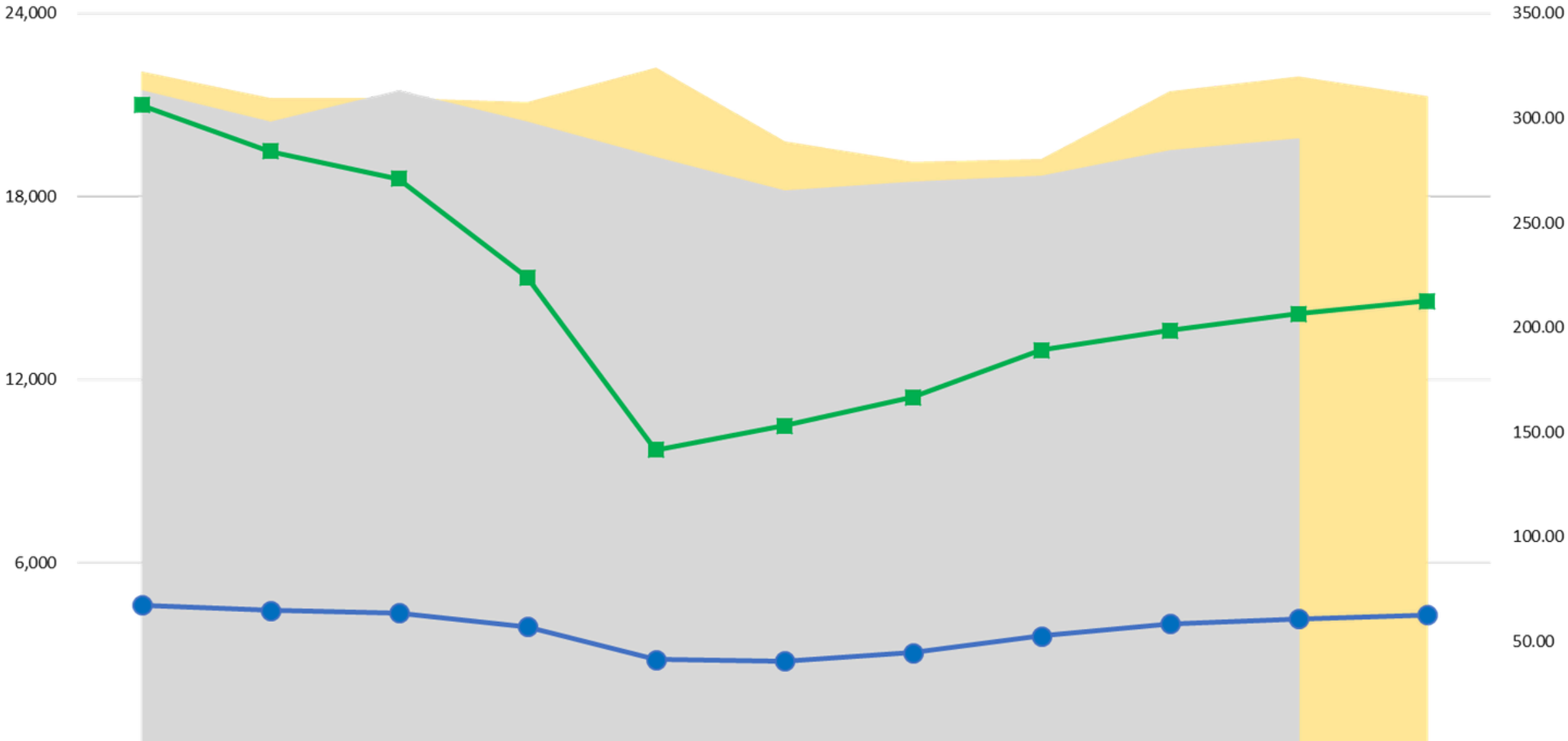
# Budget Assumptions

## Personnel and Other Personnel

- Full-Time Faculty - statewide average adjustment of 4.99%, plus one step; 174 contract days based on state average
- Adjunct Faculty - statewide average adjustment of 4.99%
- Faculty Professional – salary adjustment of 3.5%
- Placeholder for Classified salary schedule increase of 5.05%, pending final determination
- Placeholder for Management salary increase of 4.73%, pending final determination
- Health Insurance - 6% increase
- PERS Rate - approximately 20.82%

# Student and Employee Trends

## All Funds



	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	Projected 2025/26	Proposed 2026/27
Budgeted Employee FTE (Exempt, FT Faculty, Classified)	321.64	308.89	309.04	307.25	323.66	288.63	278.41	280.06	312.20	319.43	310.04
Actual Employee FTE (Exempt, FT Faculty, Classified)	313	298	313	298	281	265	269	272	284	290	
Student Unduplicated Headcount (per ACFR)	16,372	15,040	14,221	11,439	6,872	7,709	8,370	9,362	9,600	9,984	10,284
Student Total FTE (per ACFR)	4,621	4,449	4,366	3,908	2,832	2,782	3,054	3,601	4,006	4,166	4,291

\*\*2016/17-2024/25 source: Annual Comprehensive Financial Statement

# General Fund

The General Fund accounts for 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.

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

\* \* \* *The 26/27 Proposed includes an accounting change - the Auxiliary Services Fund was retired.*

# General Fund Resources



## Tuition and Fees

6.4% Increase in revenue



## Local

4% Increase



## State

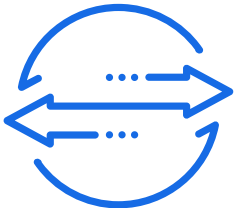
CCSF \$854.3 Million for 2025-27

- FTE Distribution - \$789.7M
- Set-Asides - \$14.6M
- SS&SS Distribution - \$50M



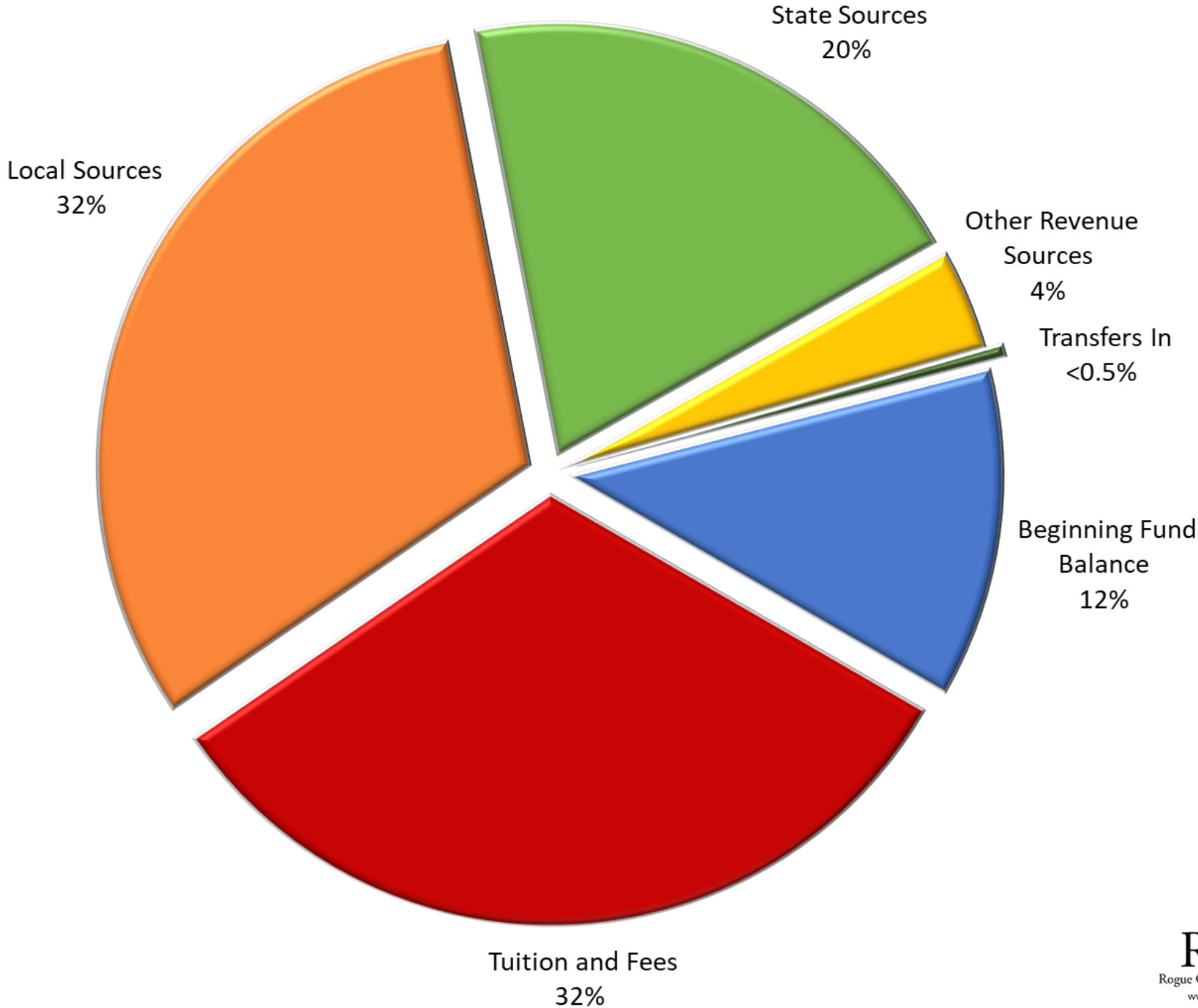
## Other

- Interest Revenue
- Indirect Costs
- Facility Rentals
- Other



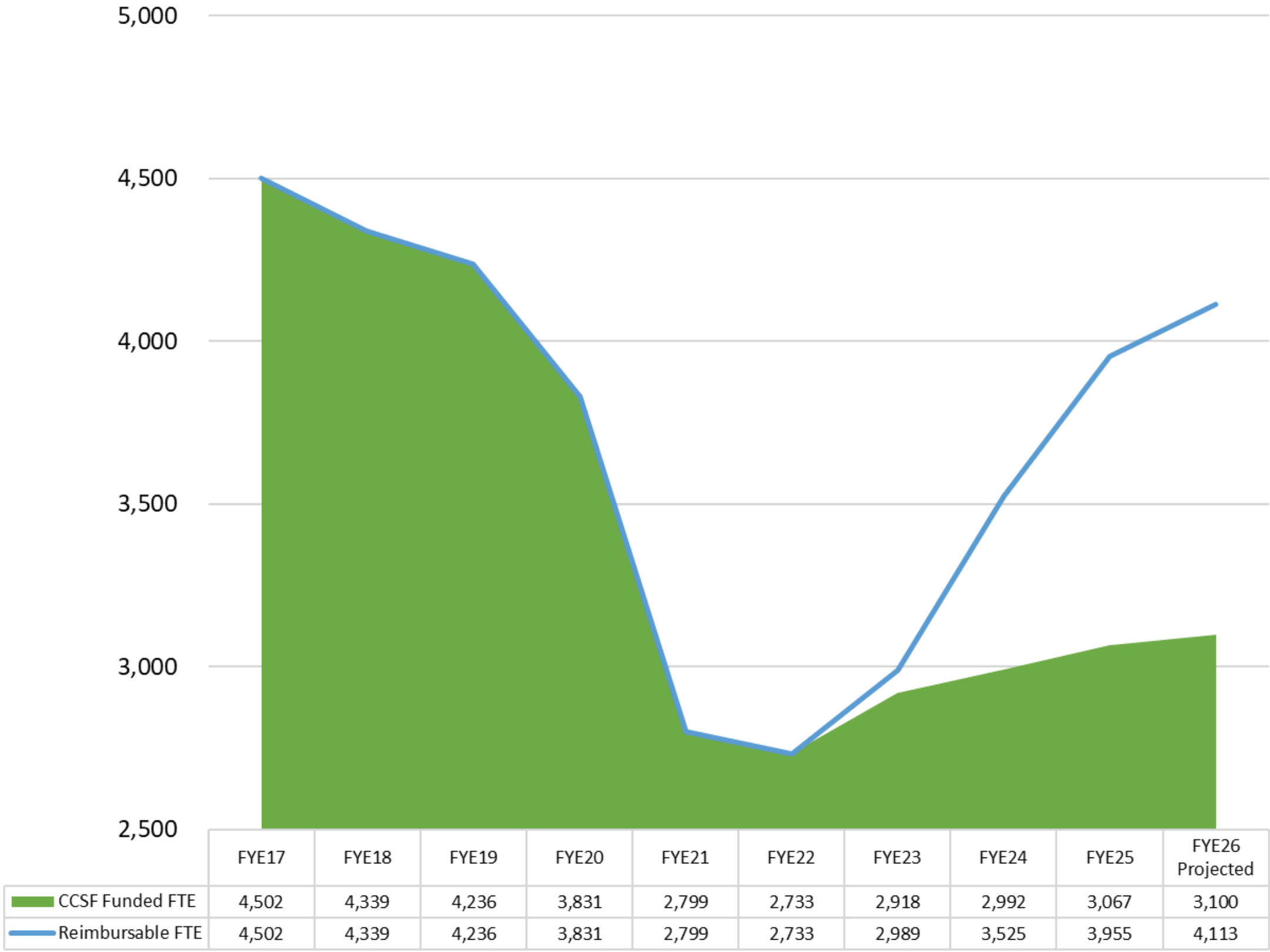
## Transfers In

- Financial Aid Overhead
- Reinvestment Reserve



# Reimbursable FTE vs CCSF Funded FTE

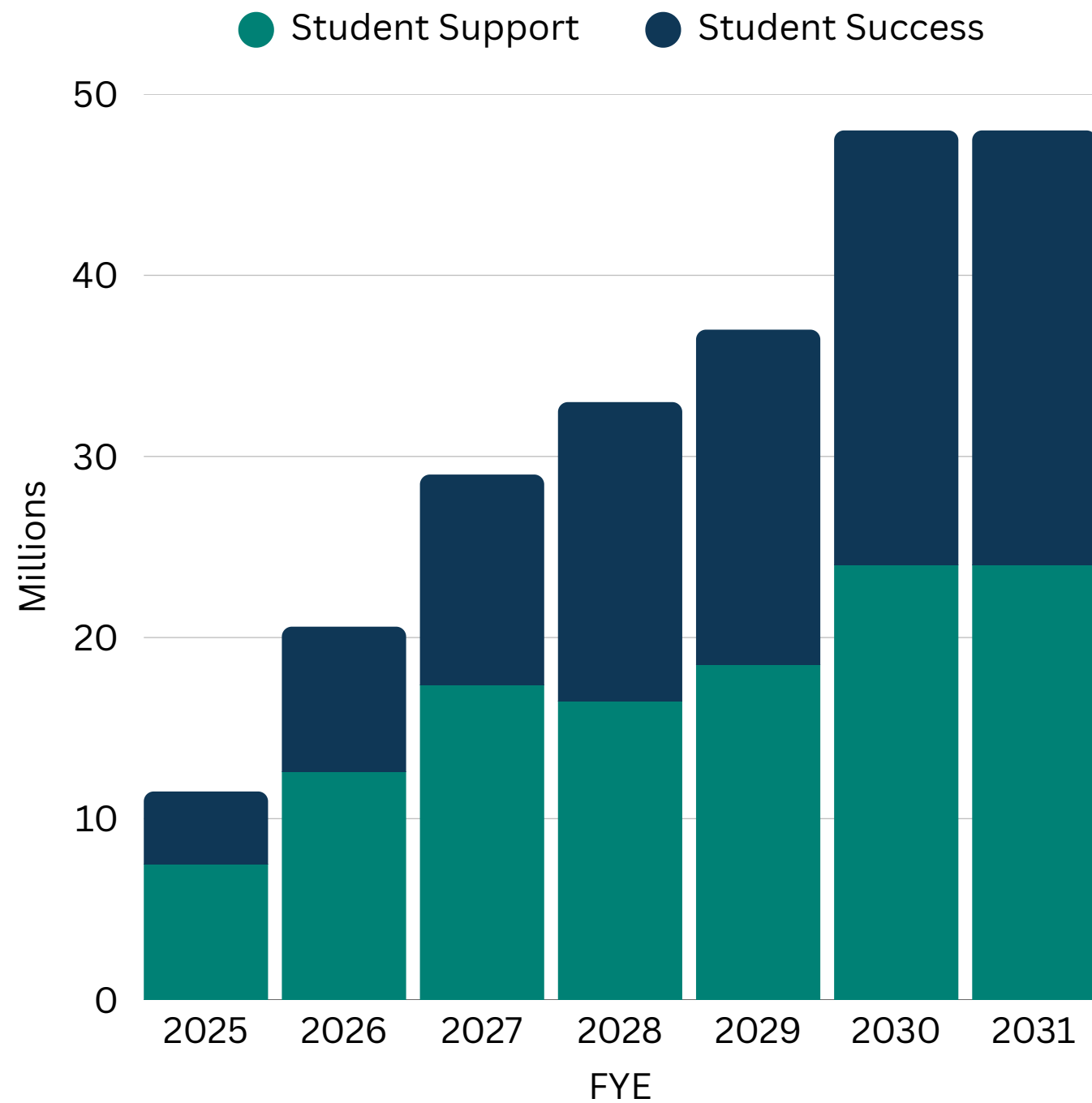
Beginning in FY2023, RCC has not been reimbursed for total “reimbursable” FTE due to state’s Growth Management Cap



**Rogue’s Funding - 2025/26**  
**2.84% or \$11.22 million**

Source for prior years: HECC CCSF Workbook

# CCSF Disbursement Based on Headcount



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

## Rogue's Funding - 2025/26

5.44% or \$1.14 million

## Student Support

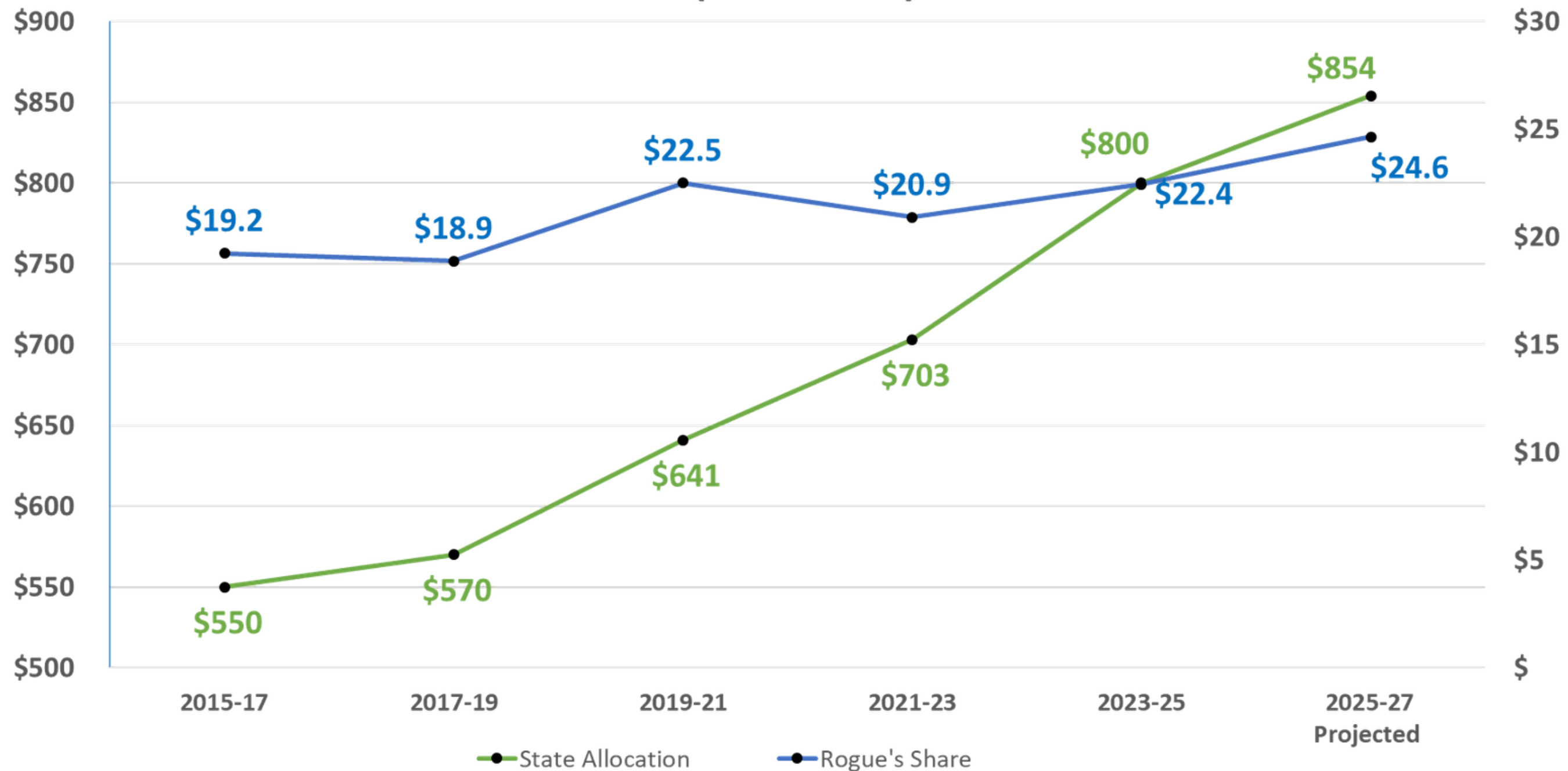
- Headcount of priority groups using a three-year, weighted average
- Additional weighting for students from multiple groups (20%, 30%, 40%)
- Priority groups are:
  - Low-income
  - Adults
  - Underrepresented
  - CTE/Workforce Training

## Student Success

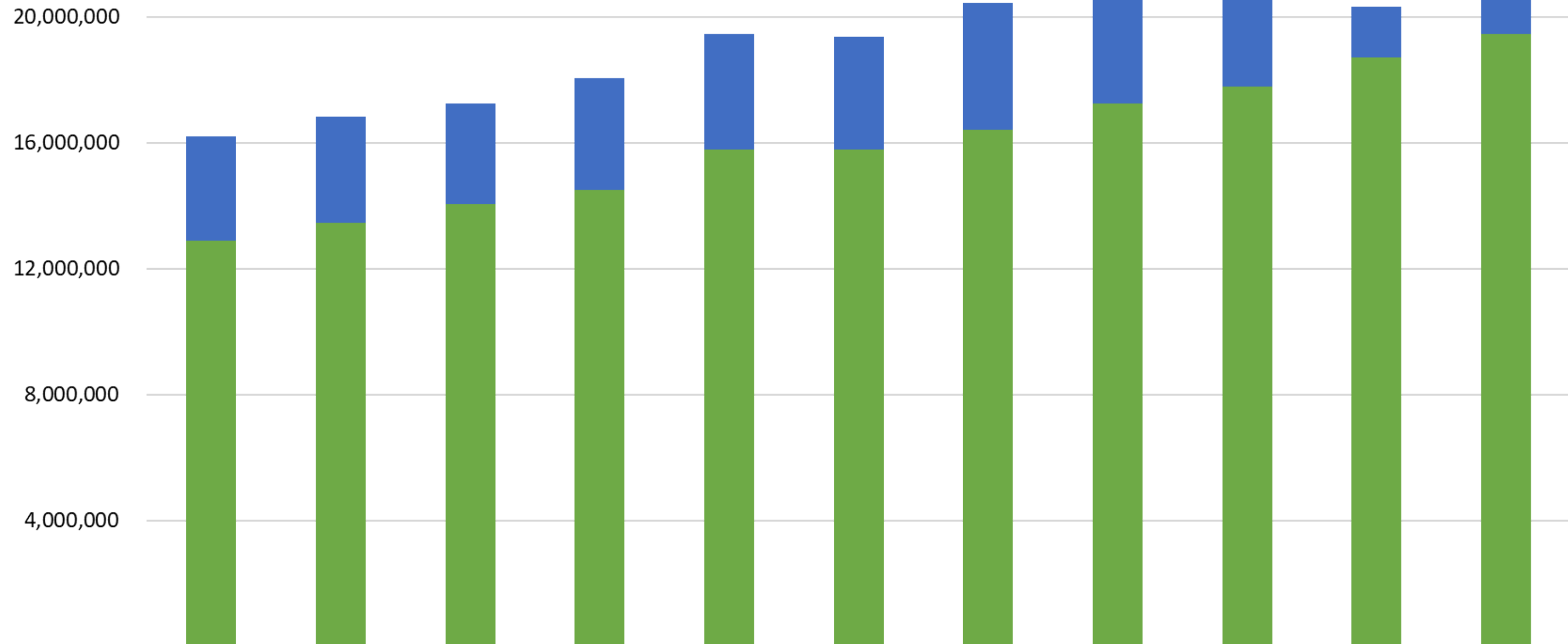
- A three-year weighted average of success metrics:
  - Earned 15+ hours
  - Earned 30+ hours
  - Non-credit thresholds
  - Completed gateway course
  - All credential completions
- Weights applied by type of success metric:
  - 10% for progression,
  - 100% for completion,
  - 150% for priority group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

# State Reimbursement

## State Allocation to Community Colleges (in Millions)



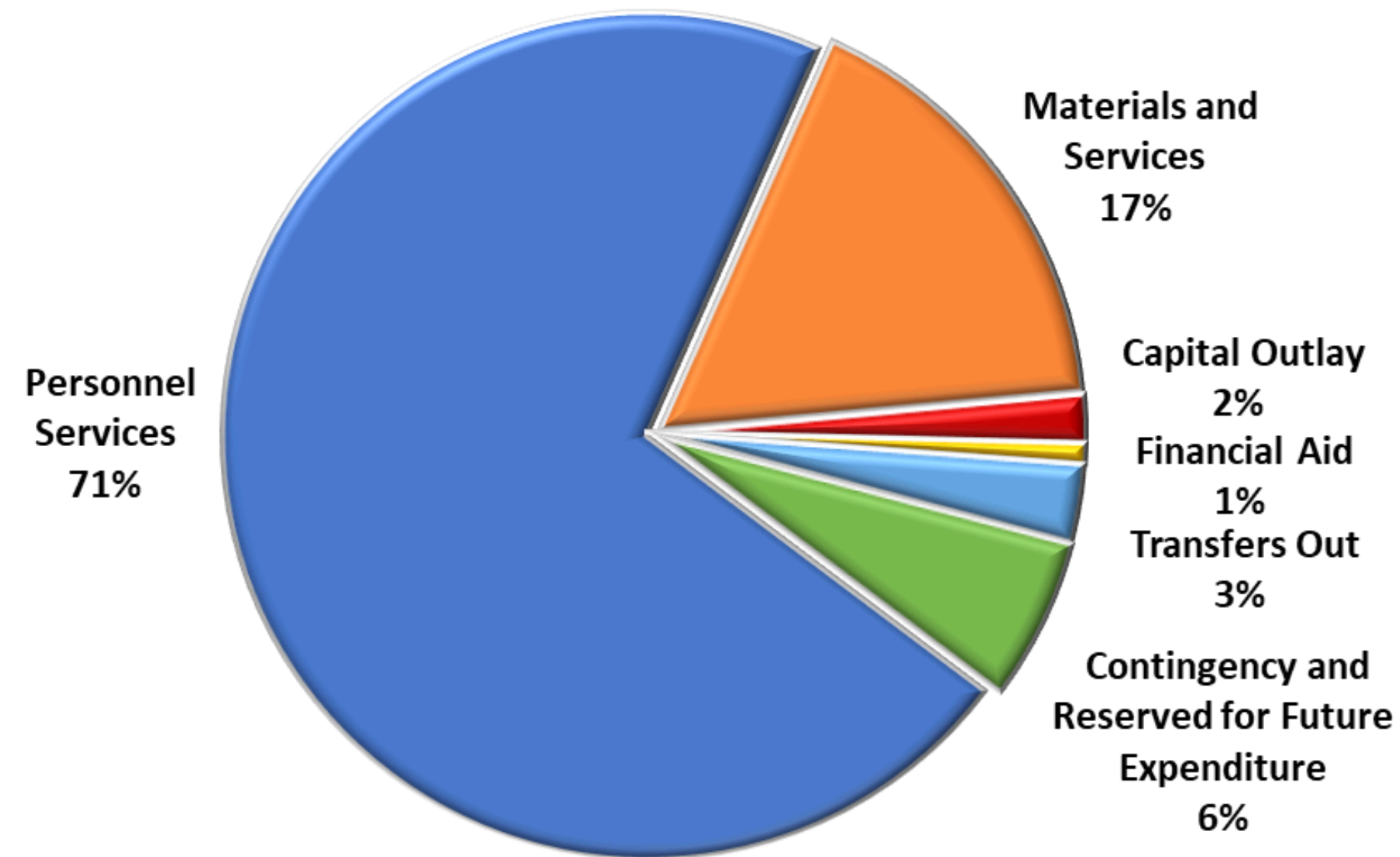
# Property Tax Revenue



	FYE17	FYE18	FYE19	FYE20	FYE21	FYE22	FYE23	FYE24	FYE25	FYE26	FYE27
■ Debt Service Fund	3,298,688	3,368,703	3,215,967	3,565,598	3,688,008	3,600,631	4,031,806	3,718,060	3,591,094	1,617,250	1,654,957
■ General Fund	12,908,930	13,478,147	14,053,439	14,502,673	15,781,989	15,779,211	16,416,626	17,245,074	17,780,272	18,719,583	19,468,366

# General Fund Requirements

Budget	2025/26 Adopted	2026/27 Proposed	Increase/ (Decrease)
Personnel Costs	\$ 42,842,223	\$ 44,136,920	\$ 1,294,697
Materials and Services	9,918,847	10,443,751	524,904
Financial Aid	461,437	473,664	12,227
Capital	1,386,508	1,124,452	(262,056)
Transfers Out	1,440,607	1,817,220	376,613
<b>Requirements Subtotal</b>	<b>\$ 56,049,622</b>	<b>\$ 57,996,007</b>	<b>\$ 1,946,385</b>
Contingency	1,000,000	1,000,000	0
Reserved for Future Expenditure	4,030,903	2,831,415	(1,199,488)
<b>Total Requirements</b>	<b>\$ 61,080,525</b>	<b>\$ 61,827,422</b>	<b>\$ 746,897</b>



# General Fund Projections

	FY 2024/25 Actual	2025/26 Adopted	FY 2025/26 Projected	FY 2026/27 Projected	FY 2027/28 Projected	FY 2028/29 Projected	FY 2029/30 Projected
<b>Resources</b>							
State Operations	11,657,030	12,316,152	12,337,018	12,305,550	12,272,457	12,488,710	12,520,284
Property Taxes	17,780,272	18,704,585	18,719,583	19,468,366	20,247,101	21,056,985	21,899,264
Tuition	13,517,414	14,725,876	14,782,881	15,725,593	16,217,018	16,708,443	17,199,868
Fees	3,770,790	3,914,921	4,004,132	4,130,431	4,260,031	4,260,031	4,260,031
Other	2,612,331	2,614,110	2,331,980	2,296,962	2,073,606	1,814,921	1,607,974
Transfers In - Recurring	13,710	33,750	306,181	35,000	35,000	35,000	35,000
<b>Total Resources</b>	<b>\$ 49,351,546</b>	<b>\$ 52,309,394</b>	<b>\$ 52,481,775</b>	<b>\$ 53,961,902</b>	<b>\$ 55,105,212</b>	<b>\$ 56,364,090</b>	<b>\$ 57,522,420</b>
<b>Requirements</b>							
<b>Expenditures</b>							
Personnel Costs	37,619,406	42,842,223	42,074,771	44,136,920	47,283,727	49,752,465	53,253,105
Materials and Services (M&S)	9,079,224	10,380,284	9,114,223	11,072,915	11,552,571	12,013,934	12,494,877
Capital	949,552	1,386,508	895,369	968,952	1,499,508	1,544,494	1,590,828
Transfers Out	2,326,092	1,440,607	1,554,456	1,817,220	1,839,666	1,857,635	1,876,144
<b>Total Expenditures</b>	<b>\$ 49,974,274</b>	<b>\$ 56,049,622</b>	<b>\$ 53,638,819</b>	<b>\$ 57,996,007</b>	<b>\$ 62,175,472</b>	<b>\$ 65,168,527</b>	<b>\$ 69,214,954</b>
Contingency	0	1,000,000	0	1,000,000	1,000,000	1,000,000	1,000,000
Reserved for Future	0	4,030,903	0	2,831,415	0	0	0
<b>Total Requirements</b>	<b>\$ 49,974,274</b>	<b>\$ 61,080,525</b>	<b>\$ 53,638,819</b>	<b>\$ 61,827,422</b>	<b>\$ 63,175,472</b>	<b>\$ 66,168,527</b>	<b>\$ 70,214,954</b>

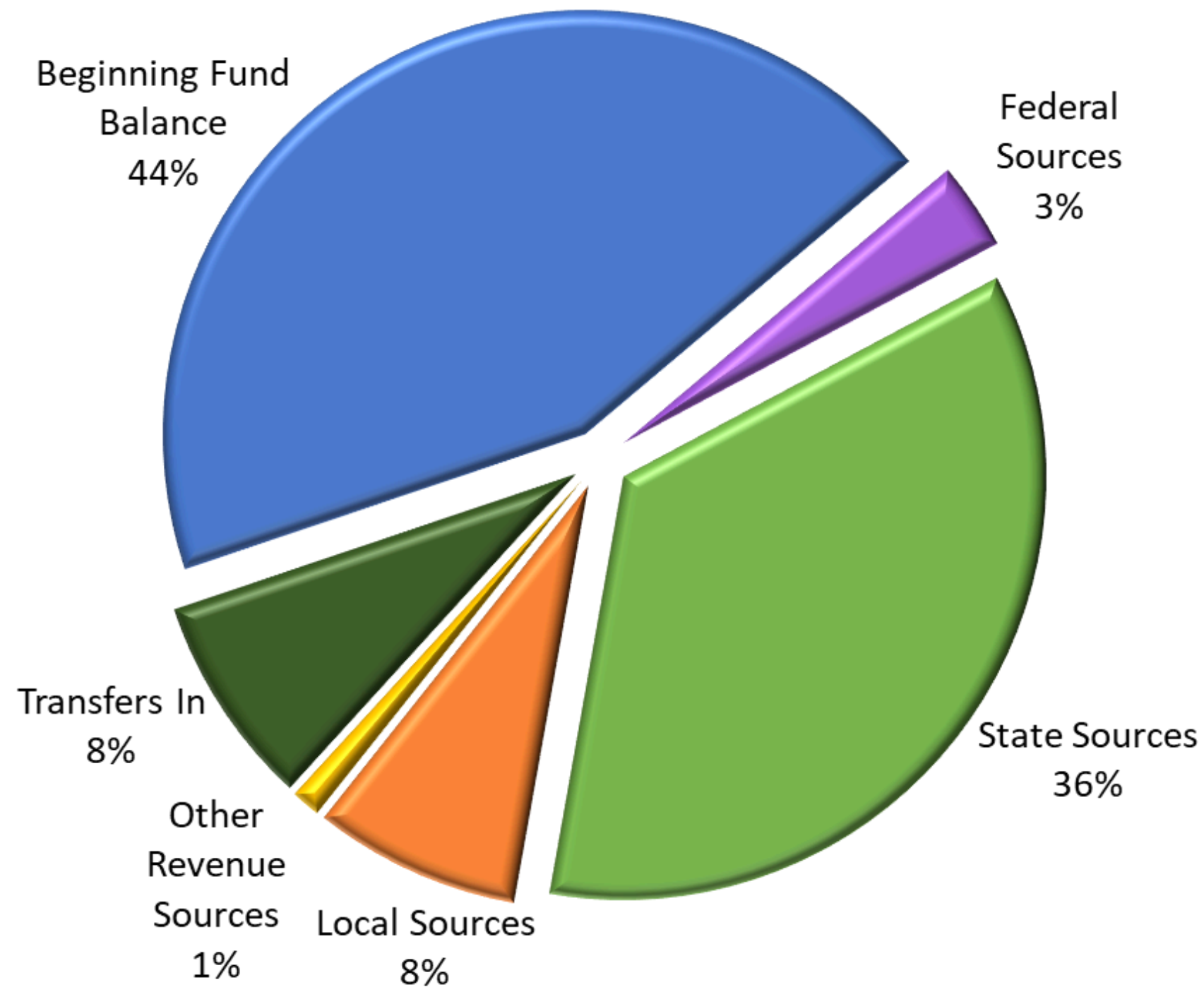
# Capital Projects Fund

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

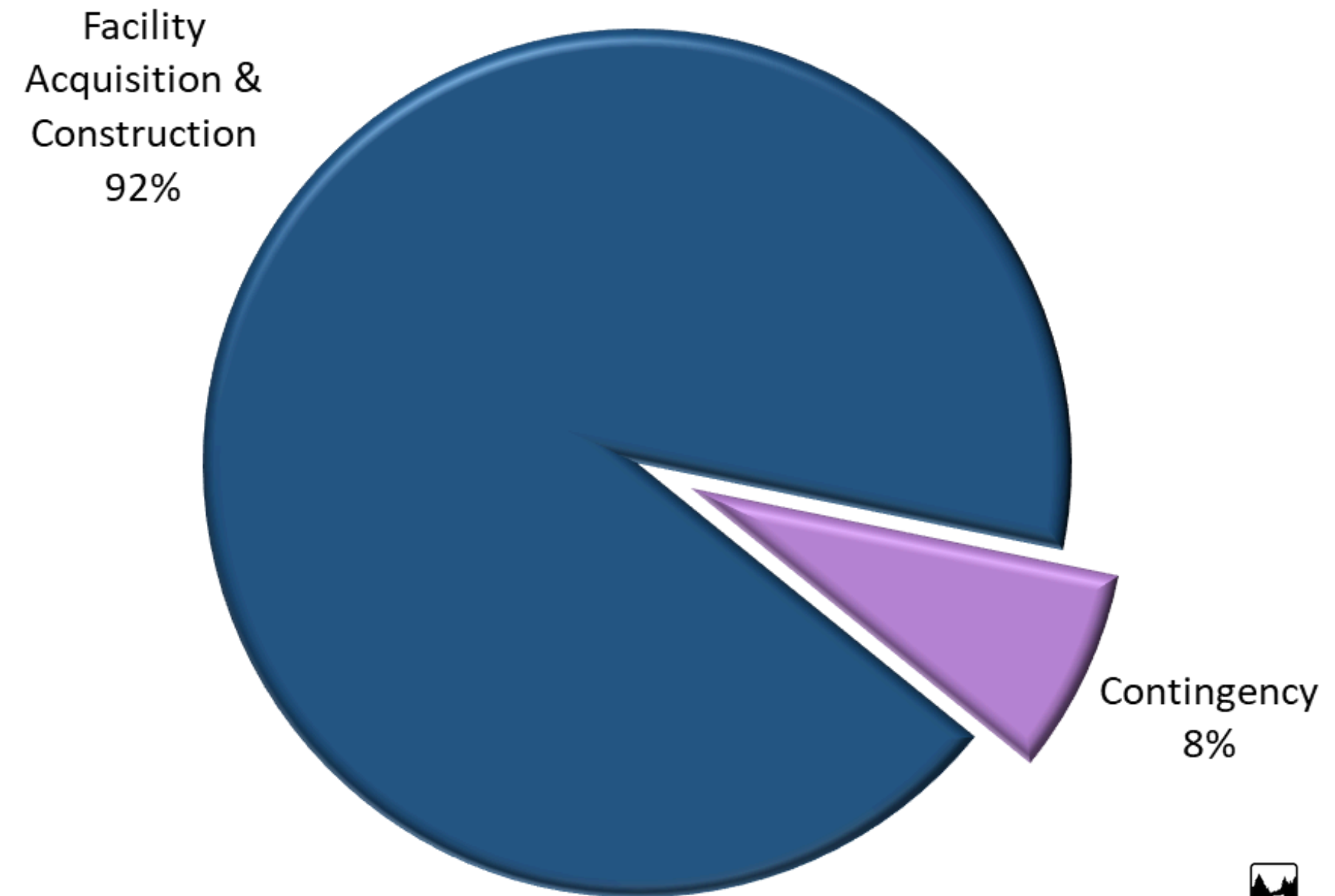
2025/26 Adopted	2026/27 Proposed	Increase/ (Decrease)
\$16,793,471	\$22,513,271	\$5,719,800

# Capital Projects Fund

## Resources by Source



## Requirements by Category



# Debt Service Fund

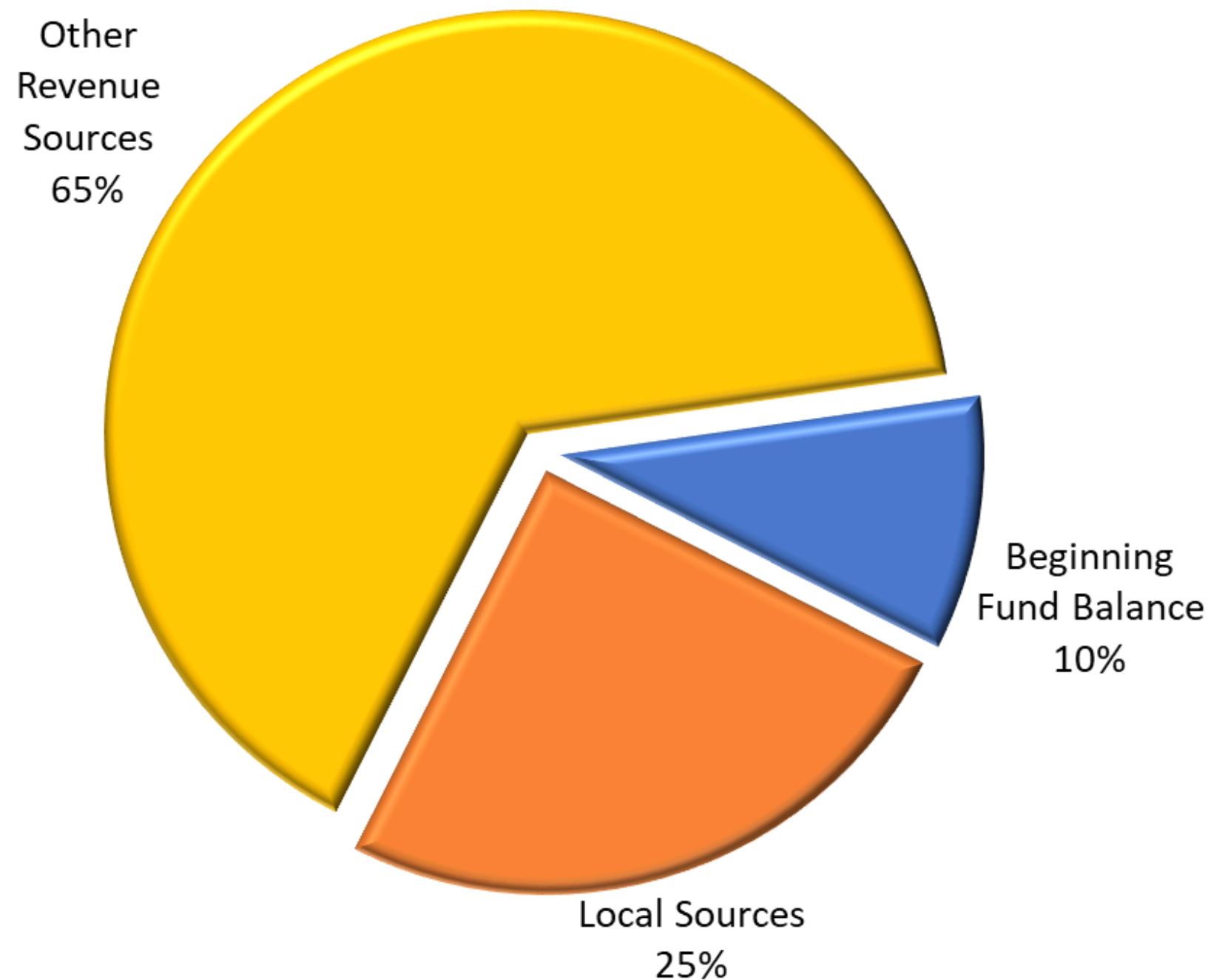
The Debt Service Fund accounts for the accumulation of resources for, and payment of, principal and interest on the College's long-term debt obligations.

2025/26 Adopted	2026/27 Proposed	Increase/ (Decrease)
\$6,454,904	\$6,627,092	\$172,188

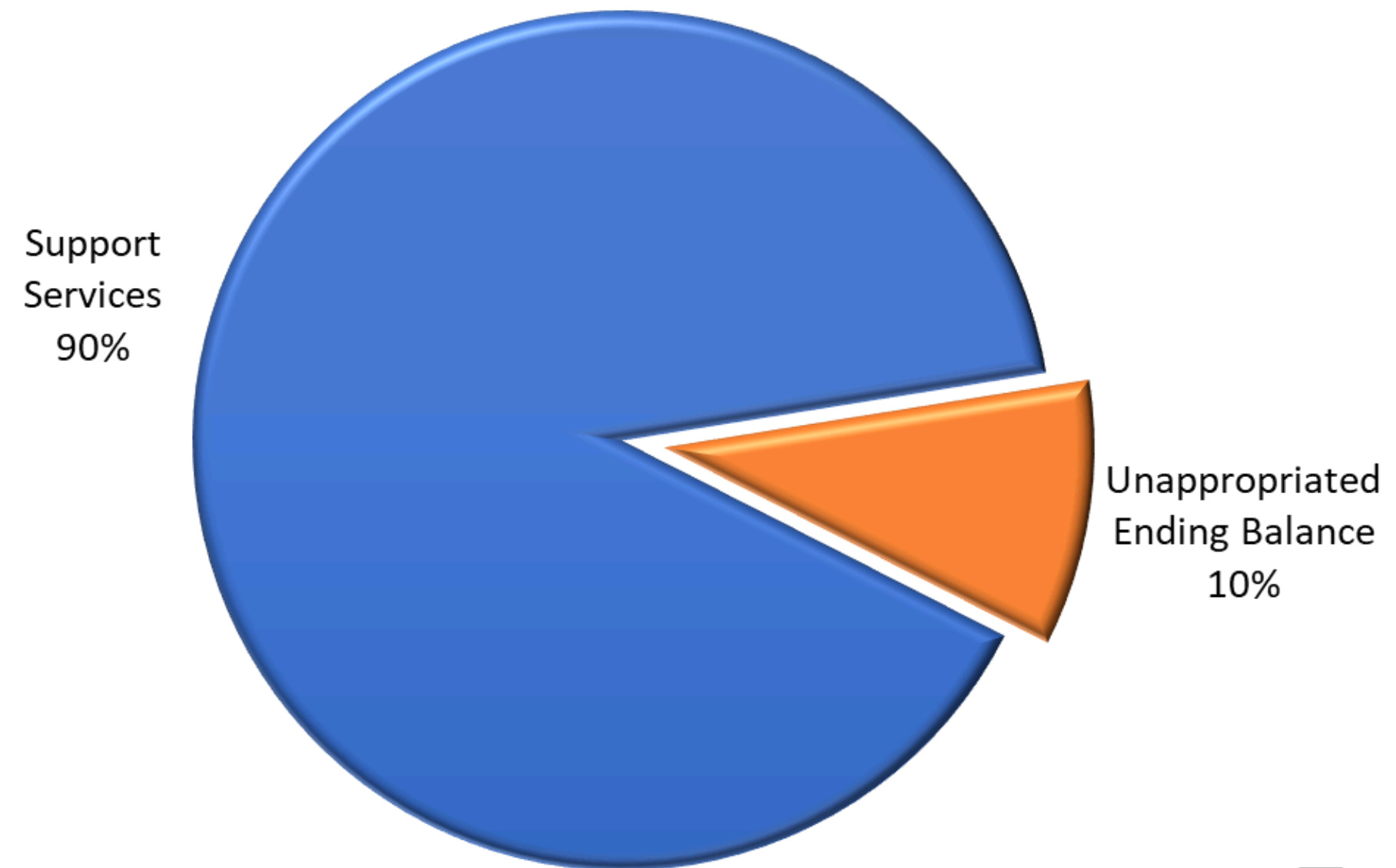
Remaining Principal Balance as of 6/30/2027:	
Pension Bonds	\$26,190,000
General Obligation Bonds	\$10,020,000

# Debt Service Fund

## Resources by Source



## Requirements by Category



# Special Revenue Funds

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

- Community and Workforce Training Fund
- Contract and Grant Fund
- Innovation Fund
- Intra-College Fund
- Reserve Fund
- Student Financial Aid Fund

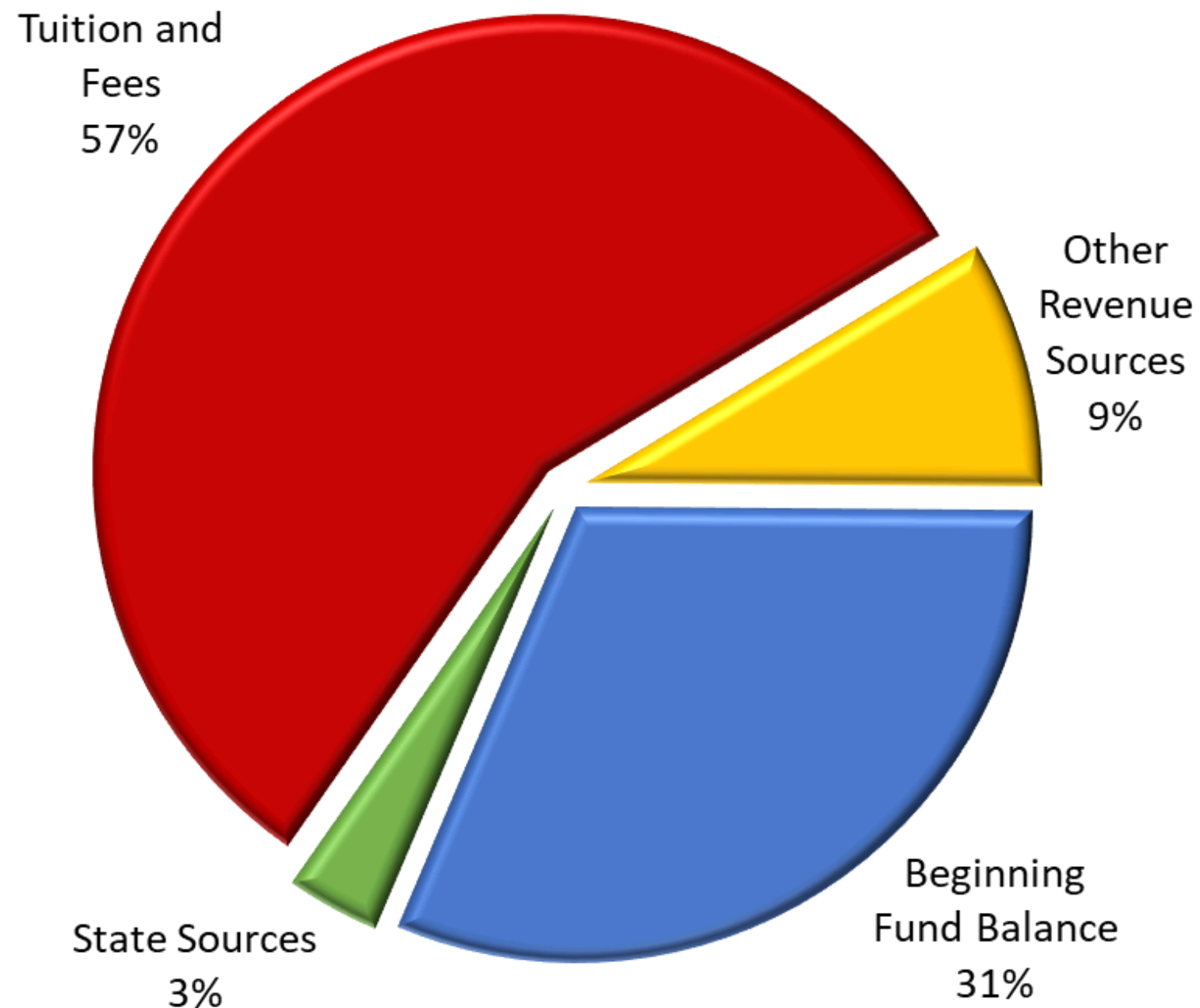
# Community and Workforce Training Fund

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.

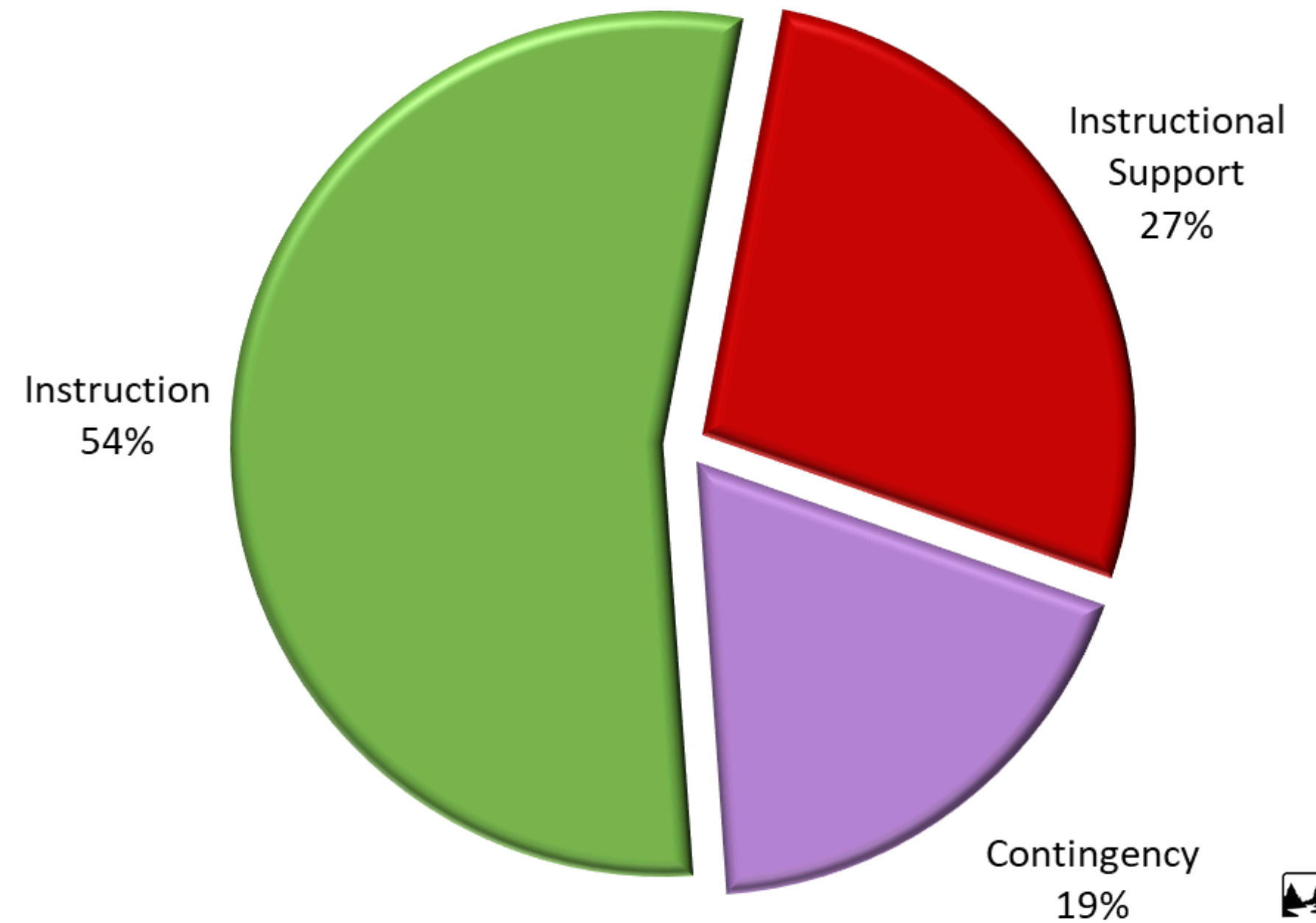
2025/26 Adopted	2026/27 Proposed	Increase/ (Decrease)
\$2,245,835	\$2,286,783	\$40,948

# Community and Workforce Training Fund

## Resources by Source



## Requirements by Category



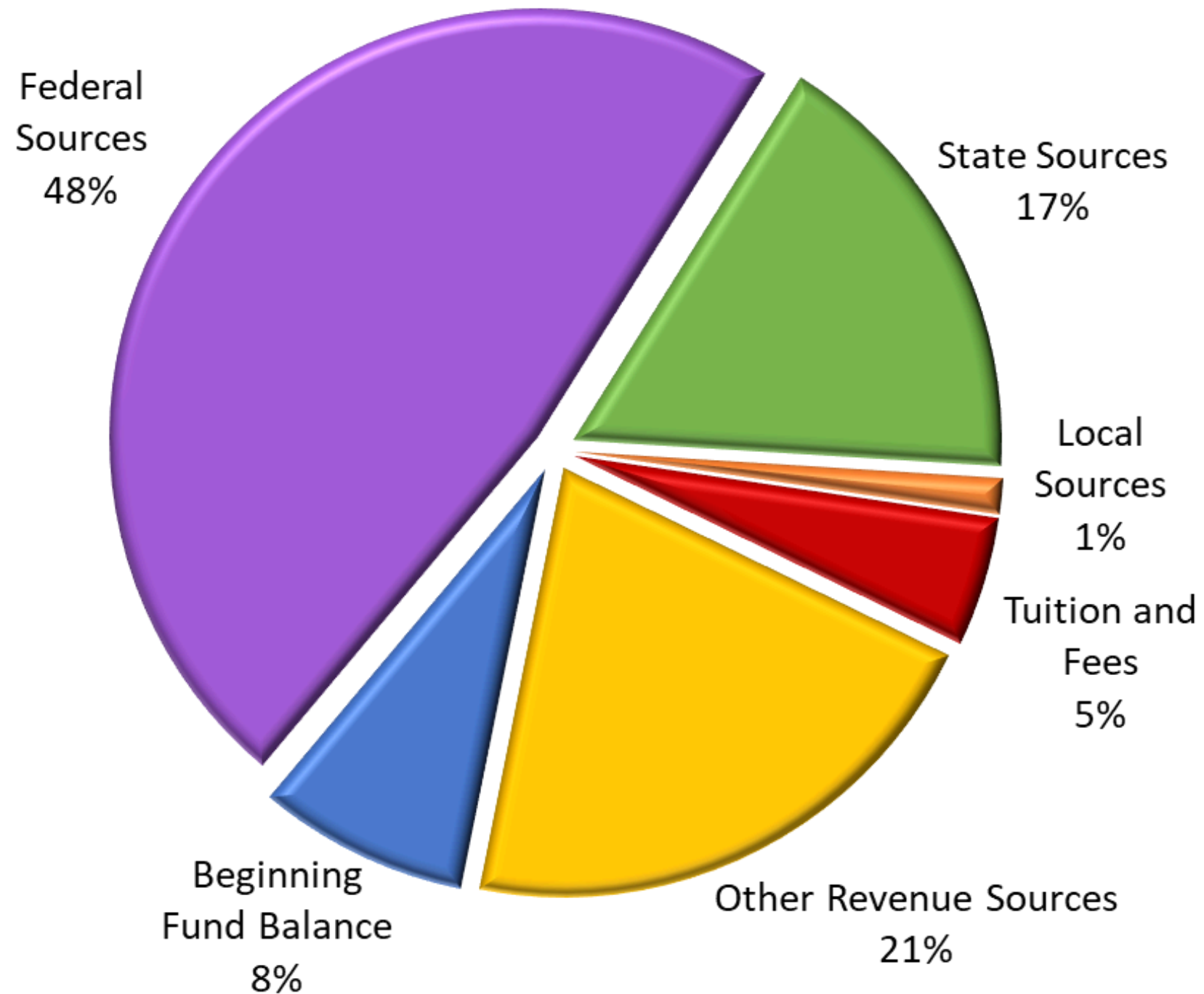
# Contract and Grant Fund

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

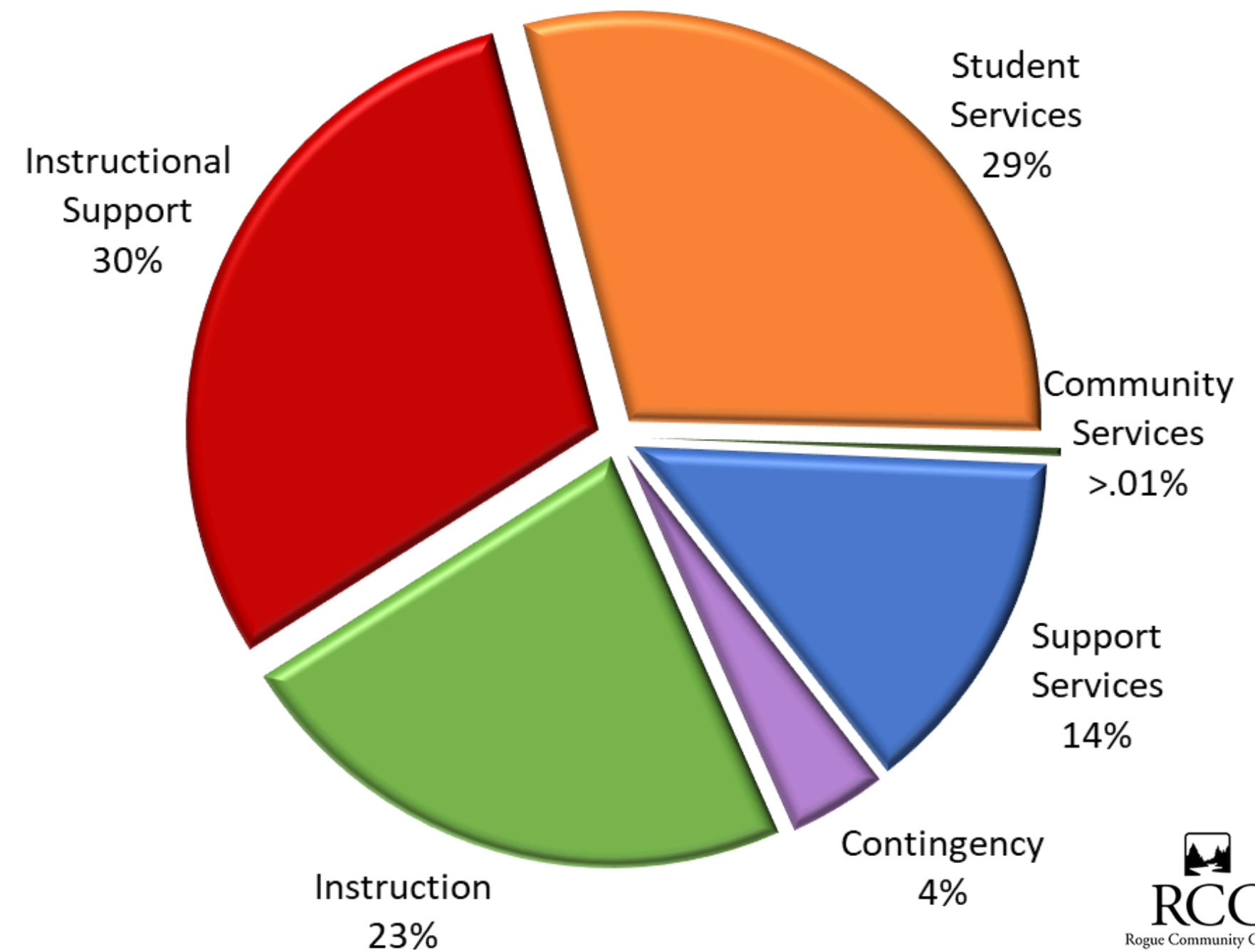
2025/26 Adopted	2026/27 Proposed	Increase/ (Decrease)
\$10,400,910	\$7,969,120	\$(2,431,790)

# Contract and Grant Fund

## Resources by Source



## Requirements by Category



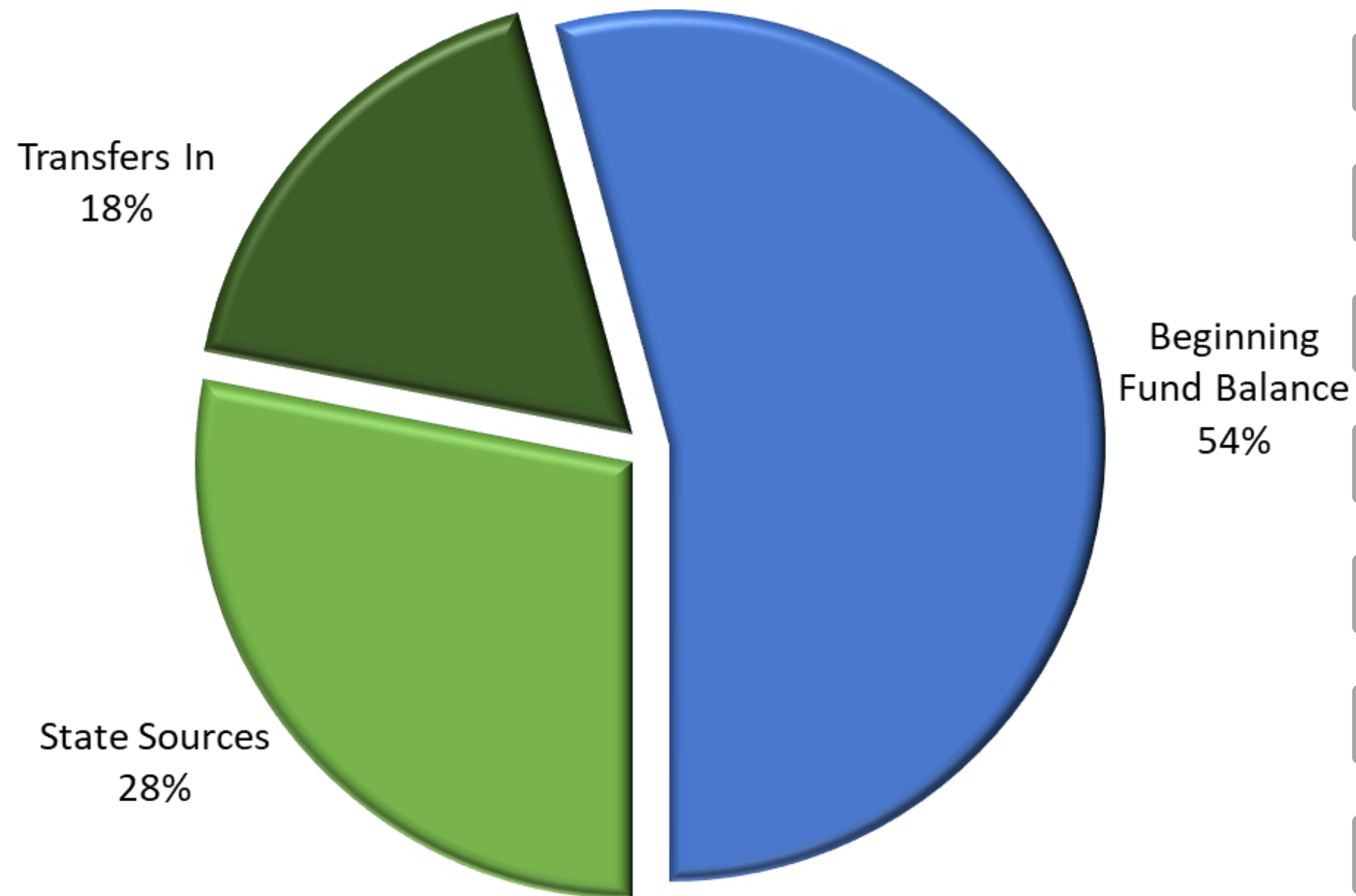
# Innovation Fund

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.

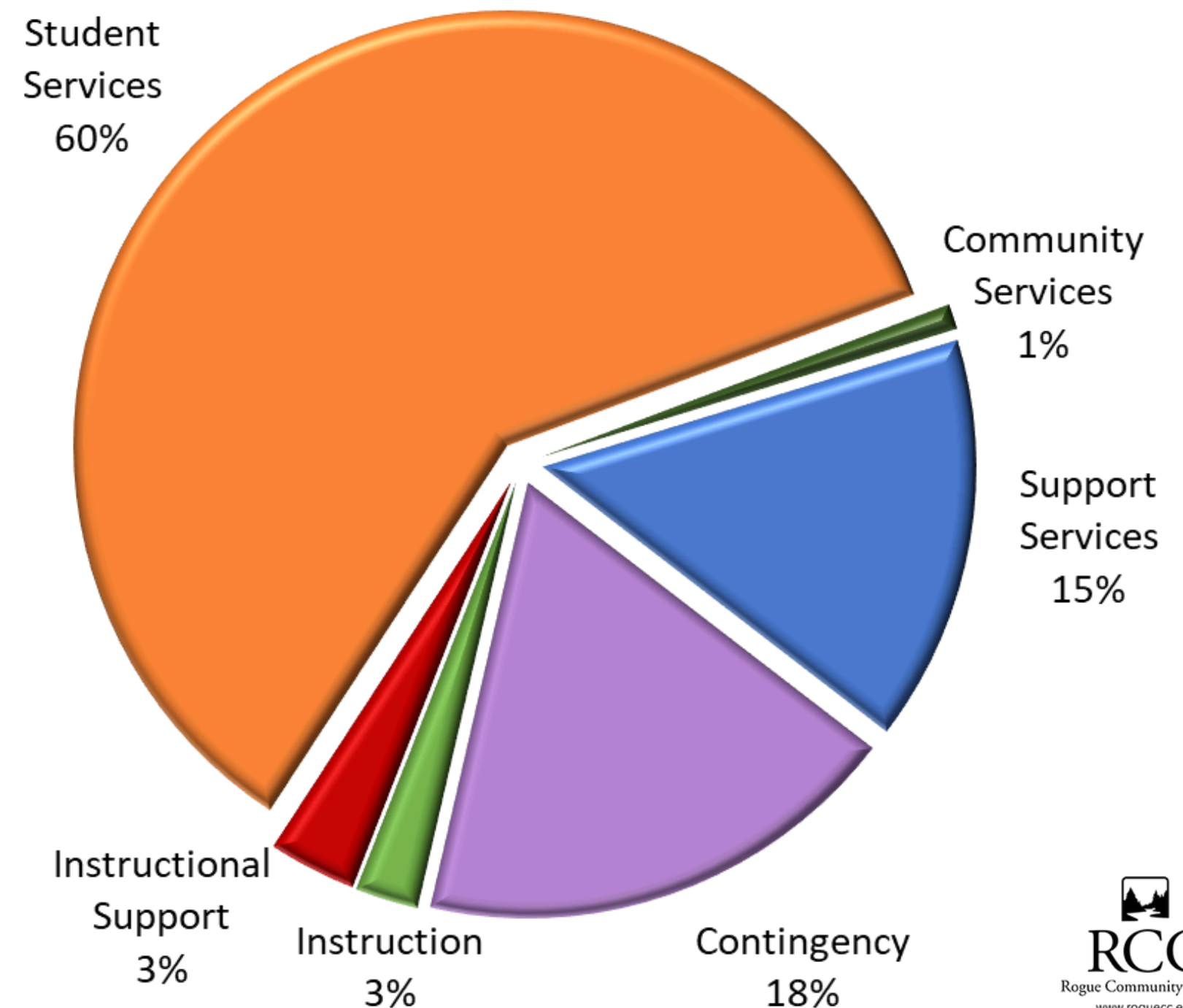
2025/26 Adopted	2026/27 Proposed	Increase/ (Decrease)
\$1,305,742	\$1,071,721	\$(234,021)

# Innovation Fund

## Resources by Source



## Requirements by Category



# Intra-College Fund

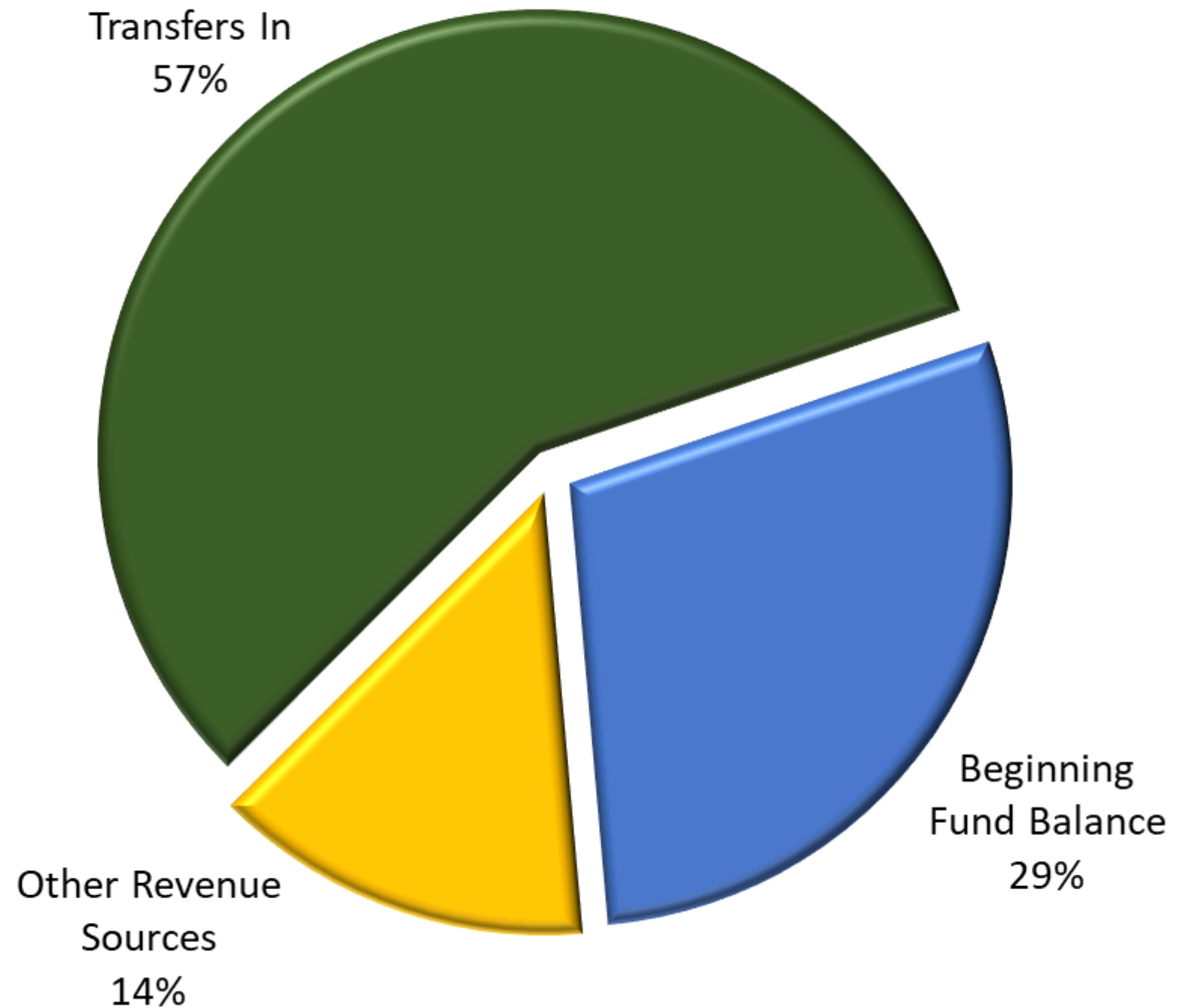
The Intra-College Fund accounts for activities performed by the College for the benefit of the College. Activities include Associated Student Government of Rogue Community College, Professional Growth, Athletics, and other departmental charges. The principal revenue for this fund is transfers in from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

2025/26 Adopted	2026/27 Proposed	Increase/ (Decrease)
\$1,180,529	\$1,125,270	\$(55,259)

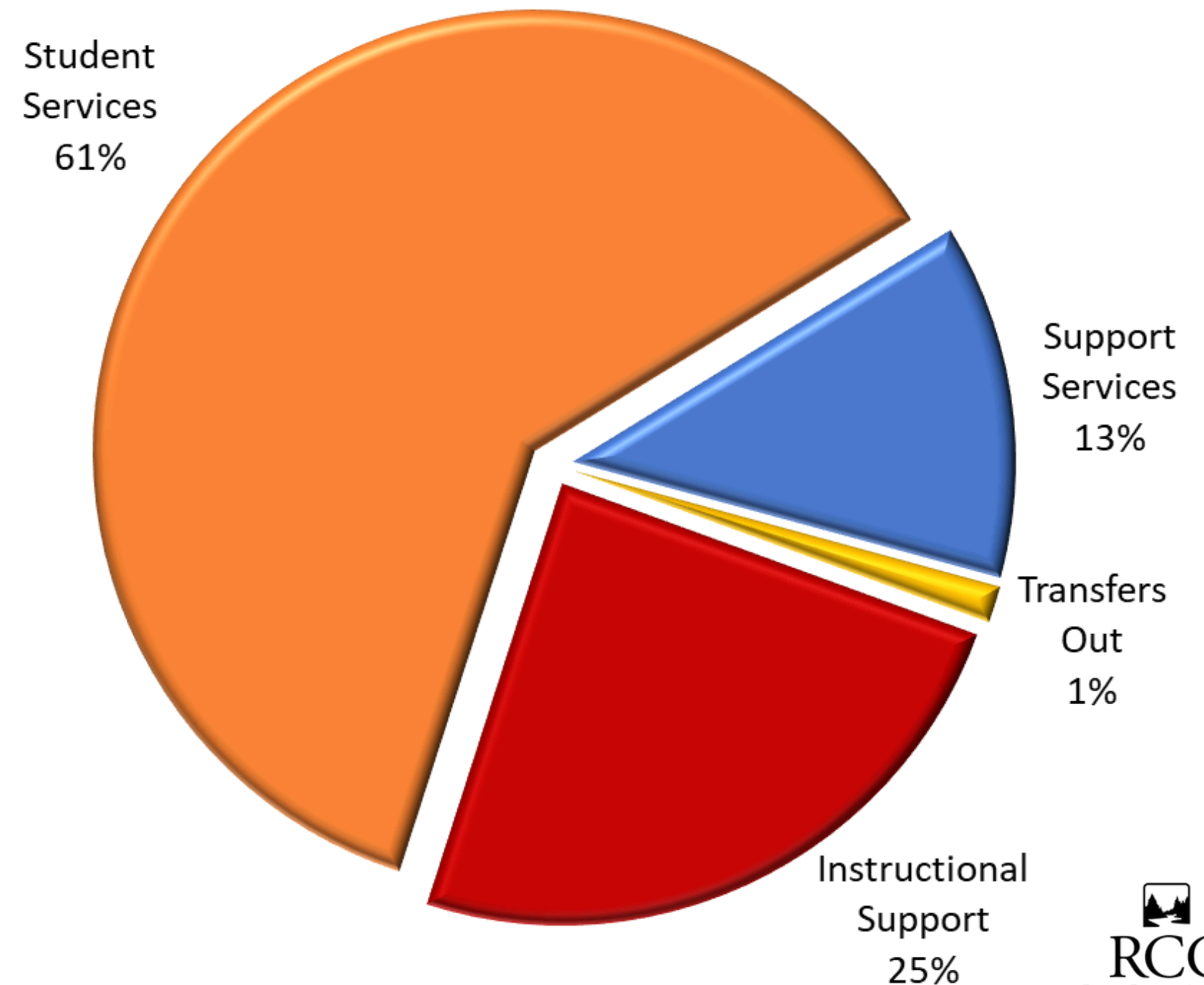
\* \* \* *The 26/27 Proposed includes an accounting change - the Auxiliary Services Fund was retired.*

# Intra-College Fund

## Resources by Source



## Requirements by Category



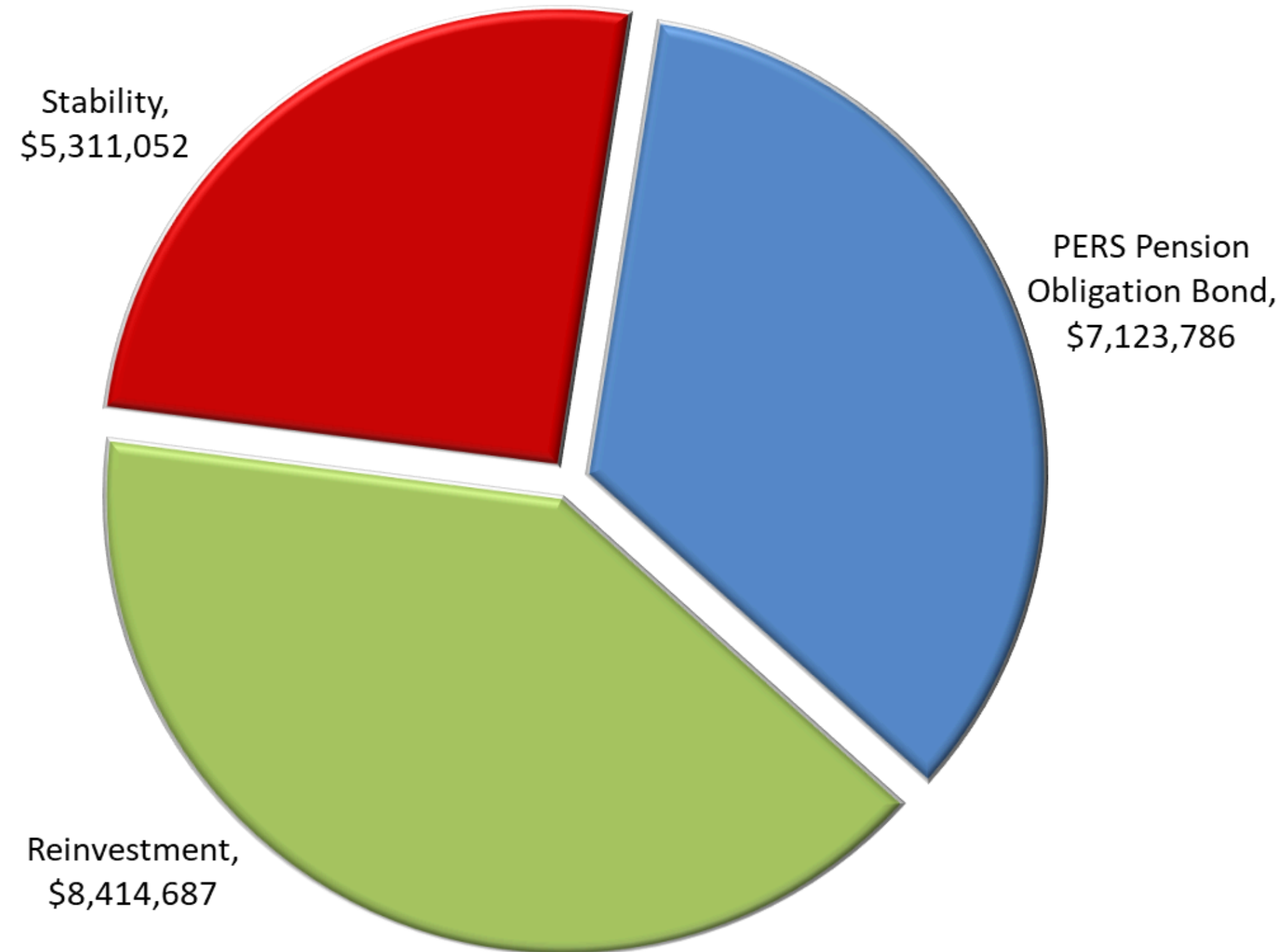
# Reserve Fund

A reserve fund is used to accumulate money for financing the cost of any service, project, property or equipment that the district can legally perform or acquire. Under Local Budget Law, a reserve fund is a way to save money from year to year.

2025/26 Adopted	2026/27 Proposed	Increase/ (Decrease)
\$20,849,525	\$20,849,525	\$0

# Reserve Fund

## Reserves by Reserve Name



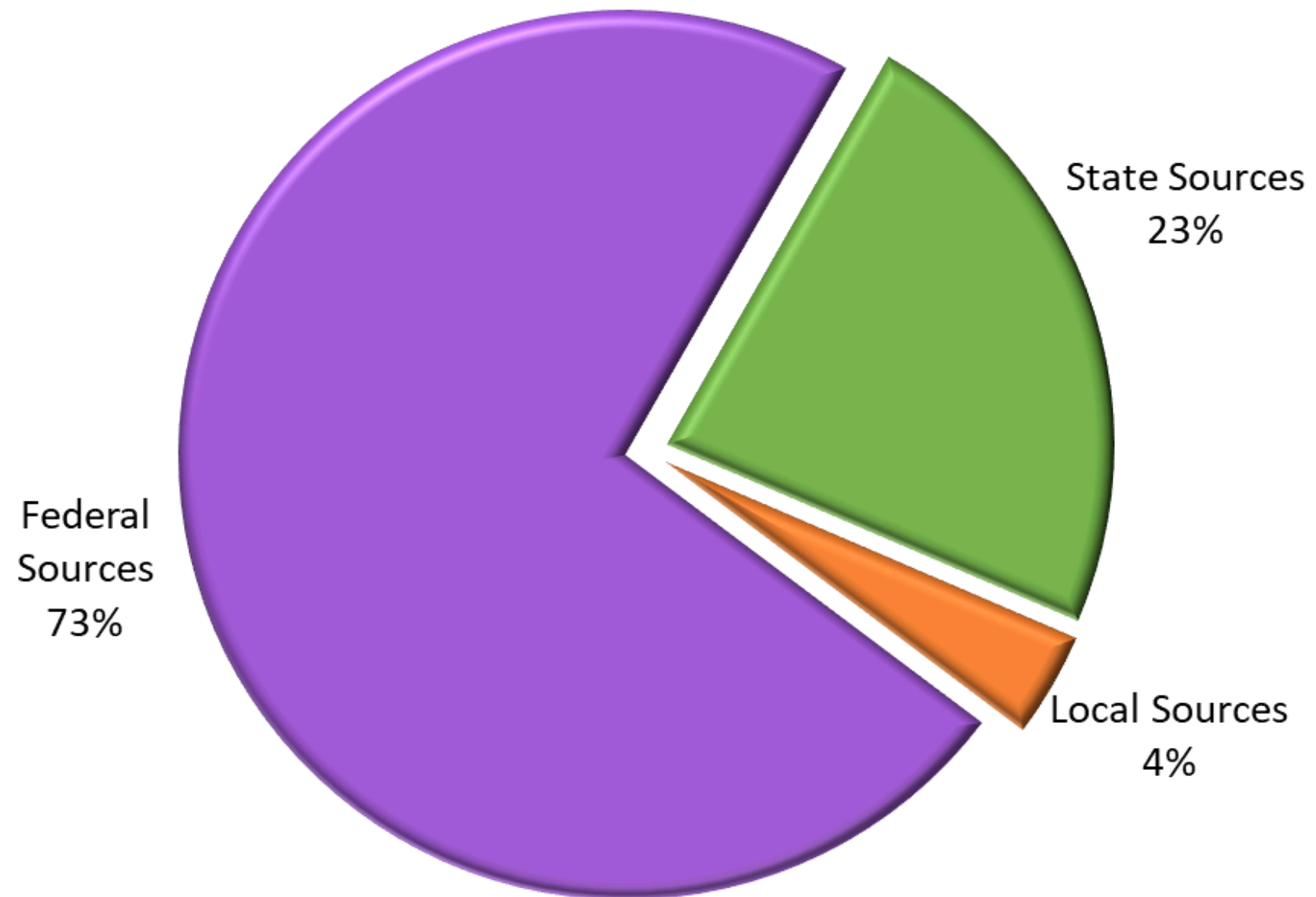
# Student Financial Aid Fund

The Student Financial Aid Fund accounts for student aid in the form of federal grants, state grants and scholarships, third-party scholarships, federal work-study student employment, federal direct loans to students (subsidized and unsubsidized), and private student loans.

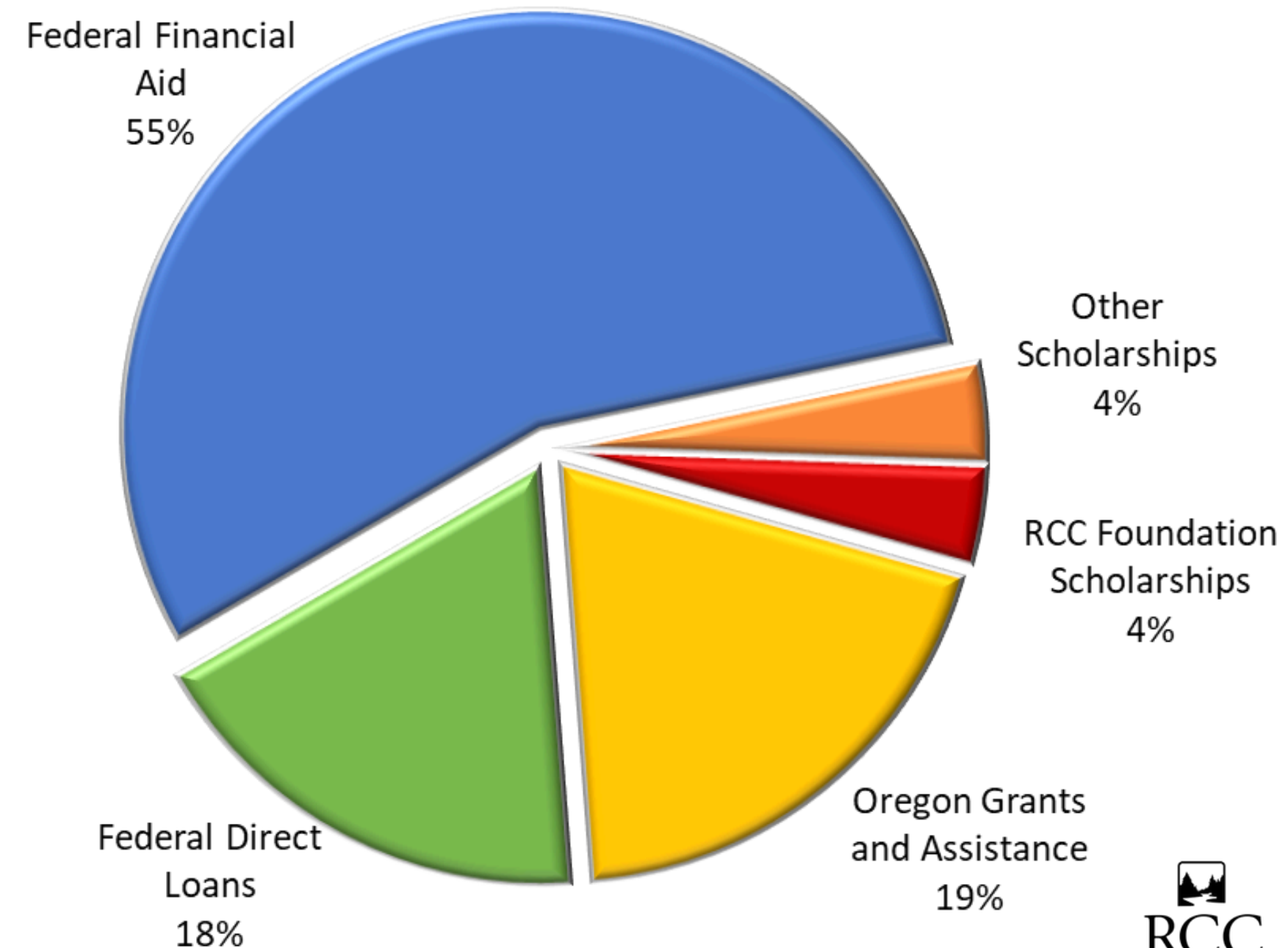
2025/26 Adopted	2026/27 Proposed	Increase/ (Decrease)
\$25,095,000	\$26,281,694	\$1,186,694

# Student Financial Aid Fund

## Resources by Source



## Requirements by Type



# 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.

2025/26 Adopted	2026/27 Proposed	Increase/ (Decrease)
\$490,550	\$0	\$(490,550)

# Questions

**Please send questions to Rachelle**

**by May 15th**

**rbrown@roguecc.edu**

**WEBSITE**

<https://www.roguecc.edu/operations/Budget.asp>

**Thank you!**