



**3345 Redwood Highway, Grants Pass, OR 97527**

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**Budget Committee**

**Date: April 6, 2023**  
**Time 3:00PM**

**Zoom Meeting ID: 967 4950 1903**  
**Passcode: 733542**

**AGENDA**

1. Welcome
2. Budget Law Basics
3. Current Financial Picture
4. The Budget Document
5. Questions

**Participants:**

Claudia Sullivan  
Pat Fahey  
Jeff Lang  
Patricia Ashley  
Gary Plano  
Roger Stokes  
Maria Underwood  
Ian Bachtel  
Robert Begg  
Kevin Talbert  
Karen Thornton  
Jay Meredith  
Jay Randolph  
Dawn Welch  
Randy Weber  
Lisa Stanton  
Natalie Herklotz

*If you will not be able to attend this meeting, please notify Rachelle Brown, Assistant to Board of Education, at 541-956-7001 or [rbrown@rogucecc.edu](mailto:rbrown@rogucecc.edu) Thank you.*

**ROGUE COMMUNITY COLLEGE**  
**Budget Committee Roles and Responsibilities**  
**ORS 294.414**

**A. Budget Committee Membership:**

The budget committee membership includes all seven-elected Board of Education members as well as seven board-appointed community members.

**B. Appointed budget committee members**

1. The Board will appoint seven community members to serve on the budget committee.
2. The Board appoints members for staggered three-year terms.
3. All members have equal authority and responsibility.
4. Members may not receive compensation.
5. Members may be appointed to serve again.

**C. The Budget Committee is subject to public meeting laws**

Committee members can discuss the budget outside of the meetings if less than a majority is present; otherwise it is considered a meeting and subject to public meeting laws.

**D. Budget Committee actions**

Any action by the budget committee requires approval by a majority of the entire committee. If a quorum (8 members) is not present at the meeting, members who are present may discuss committee business, but no formal action may be taken.

**E. The Budget Committee is charged with holding one or more public meetings to:**

1. Receive the budget message and the proposed budget document.
2. Provide members of the public an opportunity to ask questions about and comment upon the budget document.
3. Approve the budget document as submitted by the budget officer or as revised and prepared by the budget committee.
4. Approve the amount of the ad valorem property tax, or the rate per \$1,000 of assessed value, for each levy that will be certified to the assessor.

**F. The Budget Committee as a whole can:**

1. Hold an orientation or training session prior to the first official meeting.
2. Request any information for the preparation or revision of the budget document.
3. Direct the Budget Officer to increase or decrease the proposed budget.
4. Require staff members to attend budget committee meetings.

**G. The Budget Committee does not directly:**

1. Establish or eliminate specific educational programs or services.
2. Approve new personnel, employee contracts, or salary schedules.

**H. The Budget Committee may request additional information from the Budget Officer:**

1. During the budget committee meetings.
2. Between meetings.

## **ROGUE COMMUNITY COLLEGE**

### **Pre-meeting Topics for Budget Committee Discussions**

We are sometimes asked whether the budget committee can be called together for “preliminary” discussions prior to their first “official” meeting under ORS 294.426 at which the budget message is delivered and for which notice must be published.

Following is a list of the types or topics of discussion that can be conducted prior to that first official meeting:

- Training on the budget committee process, calendar, expectations for committee members, etc.
- Committee members’ preferences for ground rules, rules of order, the conduct of meetings, voting/reaching consensus, fact-finding process, etc.
- Orientation on the organization and its various departments, programs, staffing, etc., and on the activities or services provided by each.
- Orientation on the budget document, the fund structure, and the types of activities or programs and expenditures made from each fund in the budget.
- General discussion of vision and goals, spending priorities, or philosophy on how to allocate scarce resources or make trade-off decisions as to which programs get funded and which don’t.
- General economic projections by the finance officer of possible changes in resources or requirements expected next year.
- Any and all discussion of the current year budget or prior year budgets, including what, in general, might be done differently next year.

What cannot be discussed before the formally “noticed” meeting?

ORS 294.426(6): “The budget committee may not deliberate on the budget document as a body before the first meeting.” So, we recommend that you do not talk about:

- Specific estimates or appropriation amounts associated with any fund or line item, resource or requirement.
- The question of whether to fund specific programs or expenditures.
- The question of whether to impose any tax levy, or the amount of any levy.

For additional information on Rogue Community College’s budget, please visit [www.oregon.gov/dor/programs/property/pages/local-budget.aspx](http://www.oregon.gov/dor/programs/property/pages/local-budget.aspx)

Rogue Community College

# 2023/24 Budget Orientation

April 6, 2023

# Agenda

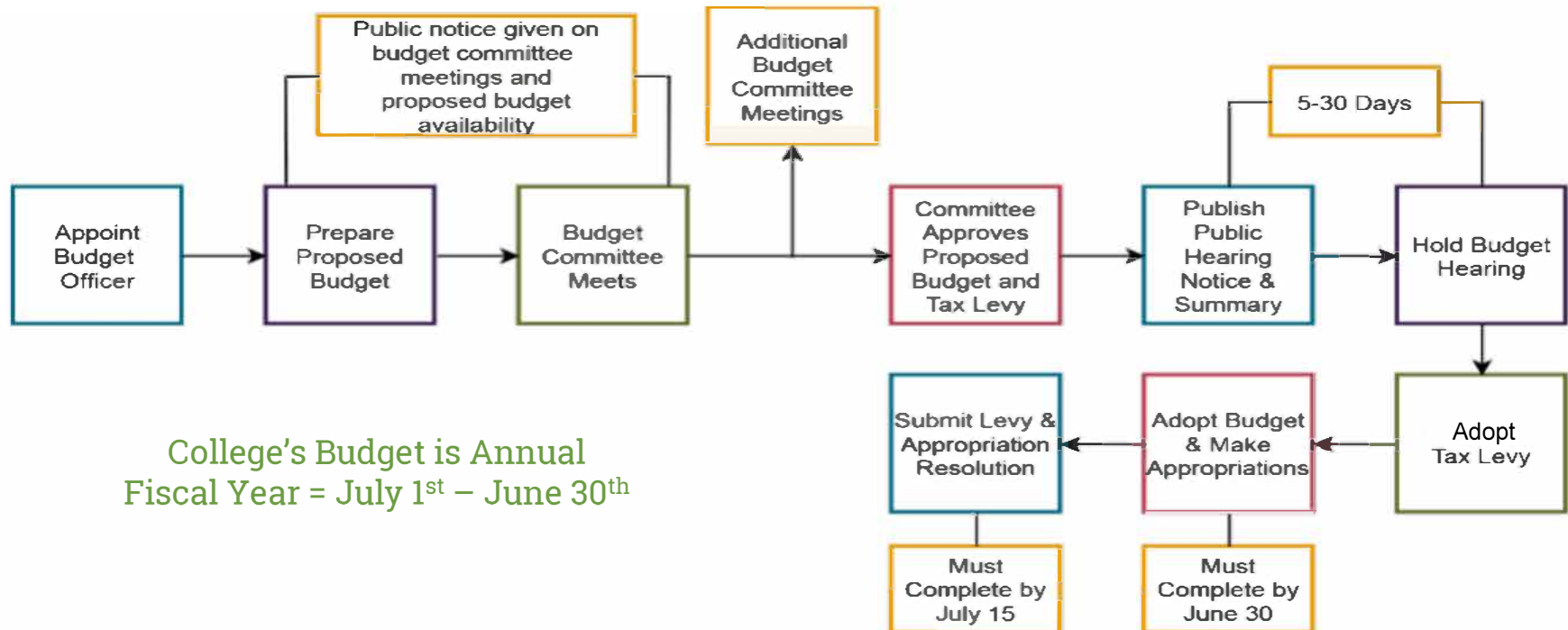
- Welcome
- Budget Law Basics
- The Budget Document
- The Current Financial Picture
- Questions

# Budget Law Basics

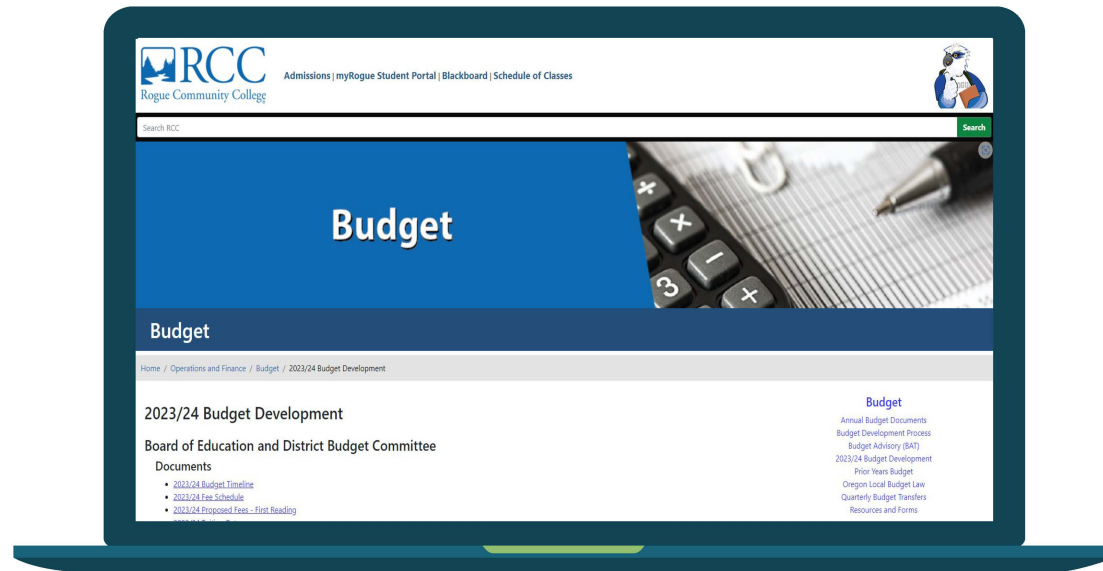
- Establishes the standards for preparing, presenting, and administering the budget;
- Encourages citizen access and involvement;
- Provides estimates of revenues, expenditures and proposed taxes;
- Provides an outline for programs and fiscal policy;
- Provides efficiency and economy in the expenditure of public funds.

ORS 294.305 to 294.565 – Oregon's Local Budget Law

# Annual Budget Process



# 2023/24 Budget Development Webpage



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



**A BUDGET**  
IS ABOUT  
GIVING EVERY DOLLAR  
**A PURPOSE**

# General Fund Projections

	FY 2021/22 Audited	2022/23 Adopted	FY 2022/23 Projected	FY 2023/24 Projected	FY 2024/25 Projected	FY 2025/26 Projected	FY 2026/27 Projected
<b>Resources</b>							
State Operations	11,152,995	9,995,003	9,746,061	9,187,460	9,232,919	8,711,914	8,328,880
Property Taxes	15,779,211	16,255,982	16,325,979	16,897,388	17,488,797	18,100,905	18,734,437
Tuition	9,774,207	9,883,270	10,178,651	10,433,117	10,872,177	11,228,642	11,585,107
Fees	1,691,515	1,894,717	1,966,505	2,244,348	2,465,585	2,465,585	2,465,585
Other	6,254,071	5,984,000	1,617,068	1,406,688	1,242,049	1,012,477	904,581
Transfers In - Recurring	27,598	185,000	185,000	185,000	185,000	185,000	185,000
<b>Total Resources</b>	<b>\$44,679,597</b>	<b>\$44,197,972</b>	<b>\$40,019,264</b>	<b>\$40,354,001</b>	<b>\$41,486,526</b>	<b>\$41,704,523</b>	<b>\$42,203,590</b>
<b>Requirements</b>							
<b>Expenditures</b>							
Personnel Costs	31,404,216	34,709,860	33,064,642	35,157,860	36,616,209	38,747,817	40,338,290
Materials and Services (M&S)	6,567,348	9,947,173	6,403,935	10,388,690	10,850,608	11,333,896	11,839,571
Capital	124,312	107,706	102,694	106,567	109,764	113,057	116,449
Transfers Out	1,565,555	1,933,590	1,995,178	1,472,335	1,522,642	1,540,373	1,558,636
<b>Proposed Adjustments</b>							
Proposed Adjustments				(908,799)	(405,863)	(972,283)	(906,974)
<b>Total Expenditures</b>	<b>\$39,661,431</b>	<b>\$46,698,329</b>	<b>\$41,566,449</b>	<b>\$46,216,653</b>	<b>\$48,693,361</b>	<b>\$50,762,860</b>	<b>\$52,945,972</b>
Contingency	0	4,937,613	0	1,000,000	1,000,000	1,000,000	1,000,000
<b>Total Requirements</b>	<b>\$39,661,431</b>	<b>\$51,635,942</b>	<b>\$41,566,449</b>	<b>\$47,216,653</b>	<b>\$49,693,361</b>	<b>\$51,762,860</b>	<b>\$53,945,972</b>
<b>Needed to Balance</b>	<b>\$5,018,167</b>	<b>(\$7,437,970)</b>	<b>(\$1,547,185)</b>	<b>(\$6,862,652)</b>	<b>(\$8,206,834)</b>	<b>(\$10,058,337)</b>	<b>(\$11,742,382)</b>
<b>Beginning Fund Balance</b>	<b>5,819,913</b>	<b>6,637,970</b>	<b>11,973,241</b>	<b>10,626,056</b>	<b>5,103,192</b>	<b>1,674,272</b>	<b>1,000,000</b>
<b>Transfers In - Non-Recurring</b>	<b>1,135,162</b>	<b>800,000</b>	<b>200,000</b>	<b>339,788</b>	<b>3,777,914</b>	<b>5,811,098</b>	<b>0</b>
<b>Remaining to Balance</b>	<b>\$11,973,241</b>	<b>\$0</b>	<b>\$10,626,056</b>	<b>\$4,103,192</b>	<b>\$674,272</b>	<b>(\$2,572,967)</b>	<b>(\$10,742,382)</b>

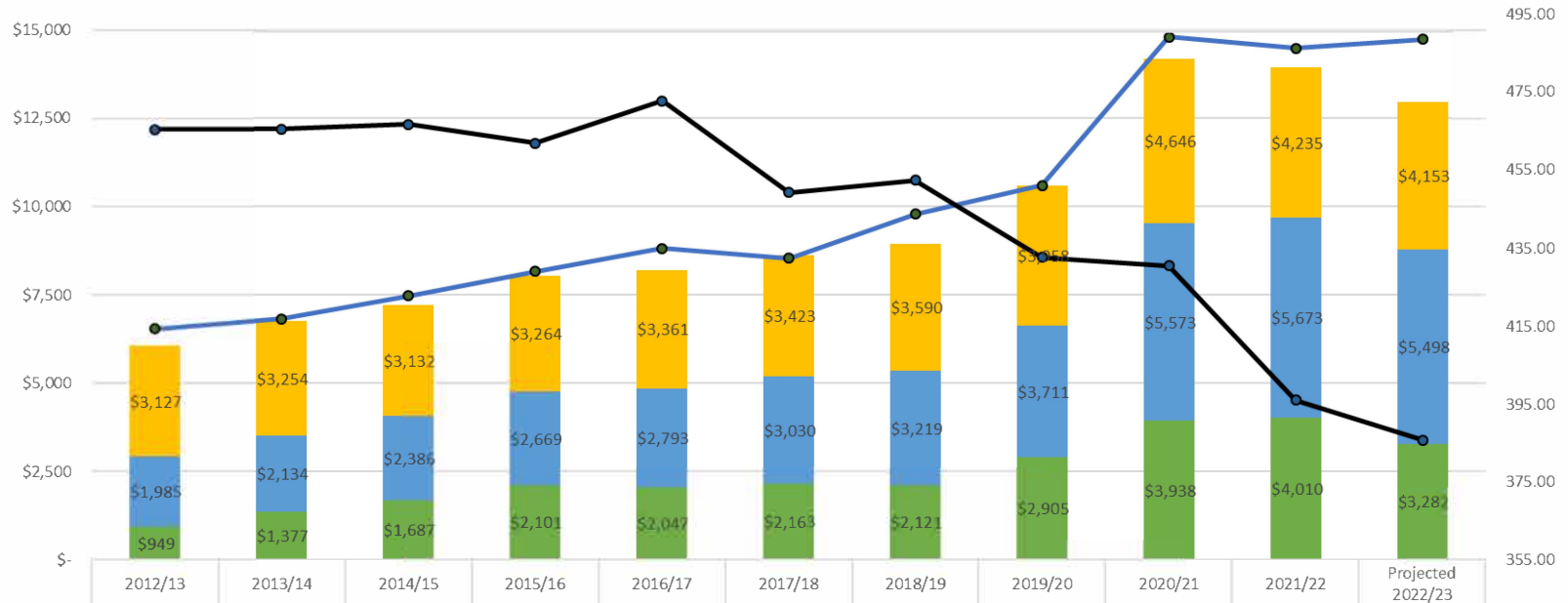
## Proposed Reductions

Projection dated 3/17/2023

Budget Assumptions				
Variables	2023/24	2024/25	2025/26	2026/27
Resources				
Tuition	\$ -	\$ 2.00	\$ 4.00	\$ 4.00
Student Charge	\$ -	\$ -	\$ -	\$ -
Enrollment Change	2.50%	2.50%	0.00%	0.00%
State Operations	\$749 M	\$749 M	\$749 M	\$749 M
Property Taxes	3.50%	3.50%	3.50%	3.50%
Requirements				
Adjunct Faculty				
Enrollment Change	1.25%	1.25%	0.00%	0.00%
Salary Schedule SWA adjust	3.32%	2.77%	2.77%	2.77%
Full Time Faculty SWA adjust	3.32%	2.77%	2.77%	2.77%
Full Time Faculty Step	1	1	1	1
Furlough Days	-	-	-	-
Full Time Faculty Professional	3.50%	3.50%	3.50%	3.50%
Furlough Days	-	-	-	-
Exempt	6.50%	4.05%	4.05%	4.05%
Furlough Days	-	-	-	-
Classified	6.50%	4.35%	4.35%	4.35%
Furlough Days	-	-	-	-
PERS/OPSRP Composite Rate for RCC	17.38%	18.58%	22.24%	22.90%
Health Insurance	6.00%	6.00%	6.00%	6.00%
Learn & Earn	6.50%	2.00%	2.00%	2.00%
District M&S	5.00%	5.00%	5.00%	5.00%
Department M&S, Capital increase	3.00%	3.00%	3.00%	3.00%
Department M&S, Capital reduction	0.00%	0.00%	0.00%	0.00%
Contingency (as a % of revenue)	5.00%	5.00%	5.00%	5.00%

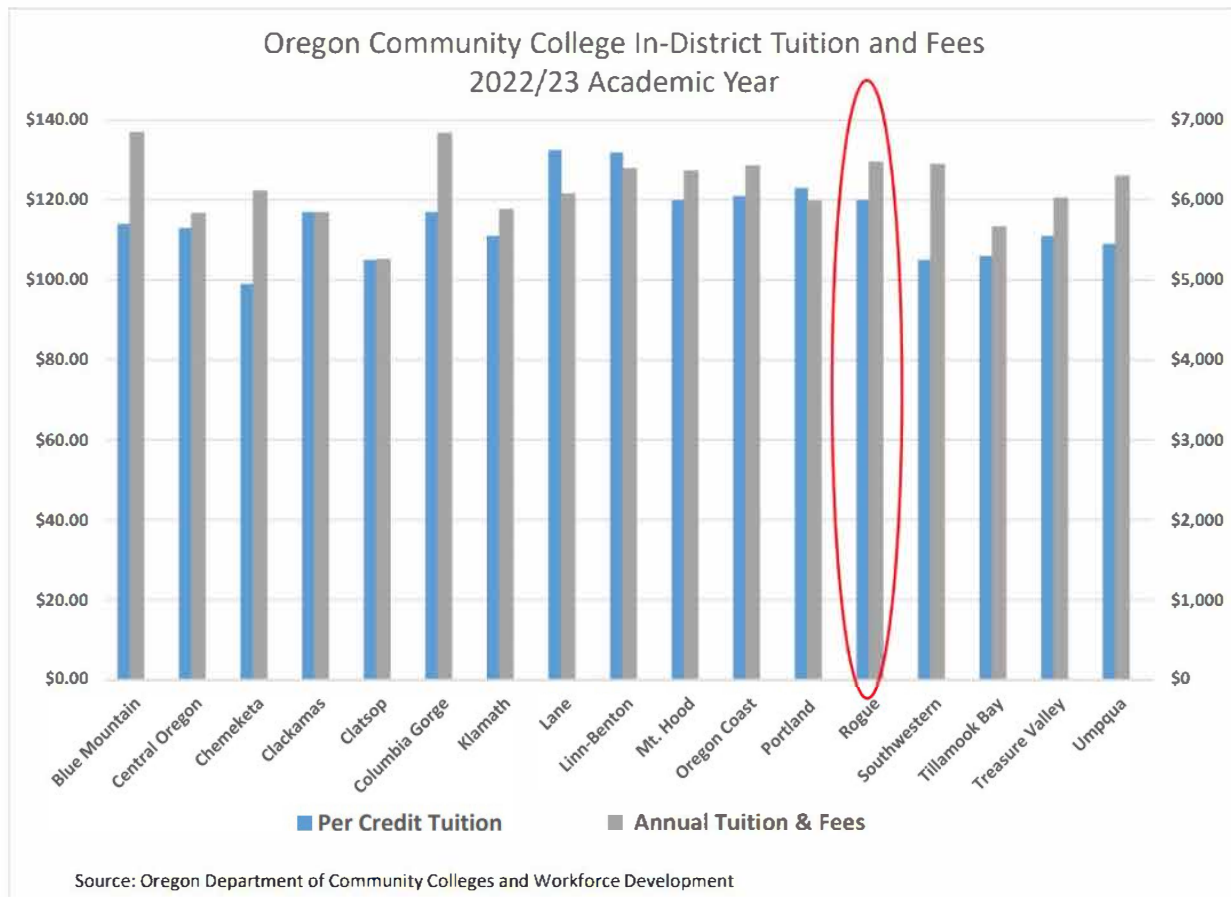
\$1 increase in Tuition is equal to	\$	89,116
1% of Tuition is equal to	\$	104,331
1 furlough day savings at 0% is equal to	\$	87,992
1% salary increase is equal to	\$	187,927

# Rogue Community College Cost & Revenue per Student FTE vs Employee FTE



Tuition and Fees	\$3,127	\$3,254	\$3,132	\$3,264	\$3,361	\$3,423	\$3,590	\$3,958	\$4,646	\$4,235	\$4,153
Property Taxes - General Fund	\$1,985	\$2,134	\$2,386	\$2,669	\$2,793	\$3,030	\$3,219	\$3,711	\$5,573	\$5,673	\$5,498
CCSF	\$949	\$1,377	\$1,687	\$2,101	\$2,047	\$2,163	\$2,121	\$2,905	\$3,938	\$4,010	\$3,282
Cost per Total Student FTE	\$6,533	\$6,818	\$7,463	\$8,151	\$8,811	\$8,536	\$9,777	\$10,582	\$14,784	\$14,464	\$14,713
Employee FTE (budgeted + actual adjunct)	465.36	465.46	466.59	461.82	472.64	449.14	452.29	432.50	430.34	395.91	385.69

# Tuition and Fees



# Fun Facts

Did someone say RCC financial trivia ?

# District Costs

## Rogue Community College General Fund District Projections

	2021/22	2022/23					2023/24	% change 23/24 proposed vs 22/23 orig	
Summary of District M&S Costs:	Actual	Original Budget	Current Budget	YTD Actual	Estimated	Curr vs. Est	Proposed	% of total	
Contracted Security	333,359.91	372,858.00	372,858.00	177,582.62	372,434.00	(424.00)	384,044.00	5.78%	3.00%
Credit Card Merchant Fees	75,821.34	80,000.00	80,000.00	48,209.35	77,135.00	(2,865.00)	84,000.00	1.27%	5.00%
Employee/Retiree Benefits	374,390.91	436,000.00	436,000.00	240,113.48	381,440.00	(54,560.00)	454,000.00	6.84%	4.13%
ERP non-recurring	80,000.00	1,200,000.00	1,200,000.00	50,154.05	324,623.91	(875,376.09)	613,843.00	9.24%	-48.85%
Insurance	321,549.40	361,529.00	361,941.00	355,463.00	358,891.00	(3,050.00)	385,870.00	5.81%	6.73%
Leases	152,596.72	152,205.00	152,263.00	105,388.29	131,951.00	(20,312.00)	146,979.00	2.21%	-3.43%
Professional Services (Audit, Legal, PR Proc, Oth Svcs)	1,033,248.44	1,011,610.00	1,008,664.00	305,954.21	411,444.65	(597,219.35)	521,405.00	7.85%	-48.46%
Scholarships	378,100.13	471,969.00	471,969.00	295,189.00	428,900.00	(43,069.00)	491,755.00	7.41%	4.19%
Technology License/Maint (w/ ERP SaaS)	643,648.40	1,379,047.00	1,388,047.00	837,901.38	923,588.00	(464,459.00)	1,982,572.00	29.86%	43.76%
Utilities	762,142.60	1,225,034.00	1,225,034.00	536,692.75	854,762.18	(370,271.82)	1,241,859.00	18.70%	1.37%
Other	180,101.19	464,845.00	308,306.00	91,975.93	156,543.79	(151,762.21)	333,862.00	5.03%	-28.18%
Total	4,334,959.04	7,155,097.00	7,005,082.00	3,044,624.06	4,421,713.53	(2,583,368.47)	6,640,189.00		-7.20%

Technology related	16.69%	36.04%	36.95%	29.17%	28.23%	51.86%	39.10%
Utilities	17.58%	17.12%	17.49%	17.63%	19.33%	14.33%	18.70%

THANKS!

Any questions?

You can contact me at [Istanton@roguecc.edu](mailto:Istanton@roguecc.edu)