

Rogue Community College

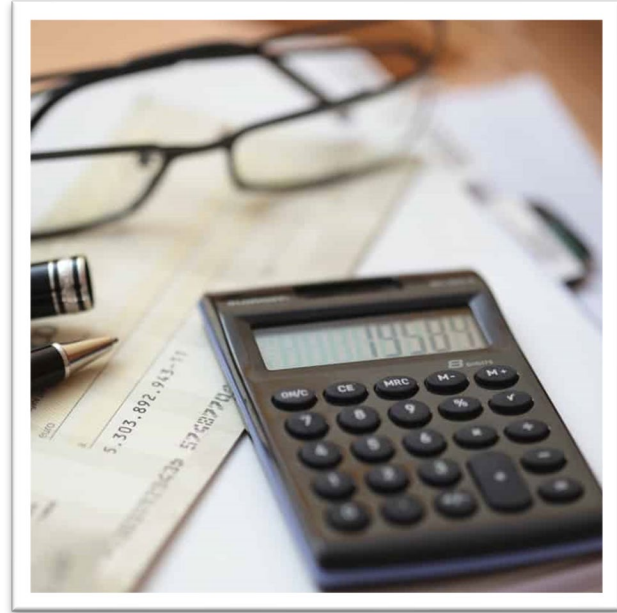
2022/23 Budget Process Overview

February 22, 2022



Traditional Budgeting

In traditional budgeting, historical precedent is the primary determinant of how much money is allocated to each line item. **This is backward - looking, not forward**





Priority -Driven Budgeting

Priority budgeting is both a philosophy of how to budget scarce resources and a structured, although flexible, step - by - step process for doing so.





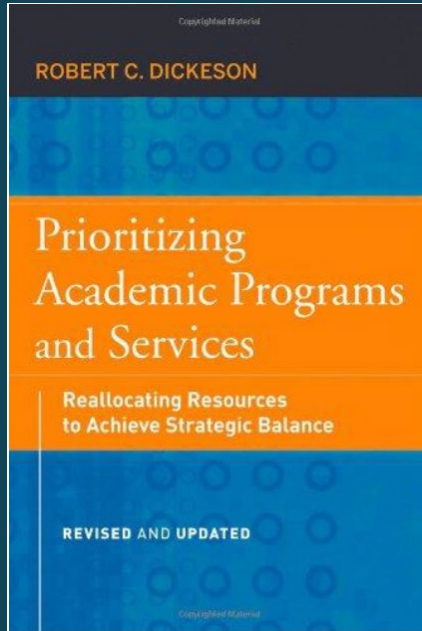
Why Change Models Now?

Rapidly changing higher education landscape

- The value of higher education is in question
 - Hands - on experience
 - Practical skills
- Increased competition
 - All colleges and universities offer online
 - Free alternatives
 - Job opportunities

Internal and external pressures

- Improve quality
- Strengthen reputation
- Short - term efforts to reduce expenses to “get through another budget year” are no longer effective
- Lack of students to sustain RCC’s suite of offerings
- Labor market demands
- Pressure to do more with less
- Pressure to keep college affordable



Dickeson's Model

Outlines the process that has been effective for many institutions facing the inability to afford what they have become.



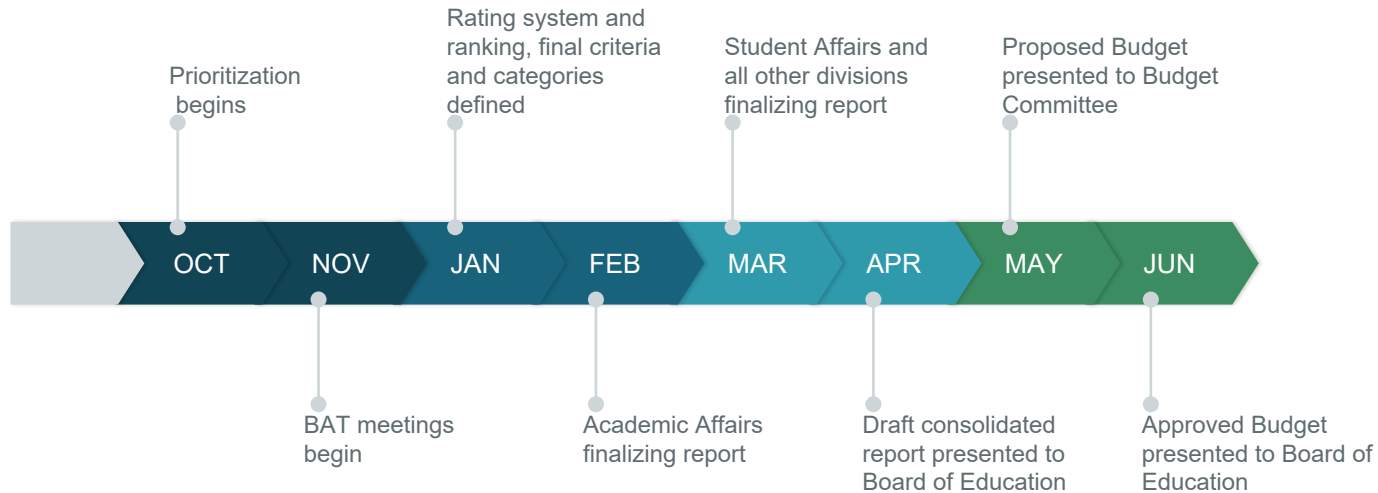
Process

Process

- Using input gathered from a variety of sources
 - Programs and services will be identified and defined
 - Criteria and weighting established
- Through a collaborative process, program and service criteria scores will be developed
 - Using both quantitative and qualitative data
 - With department involvement
- Keeping the College mission, vision and values at the forefront of decision making
 - Prioritization will be established

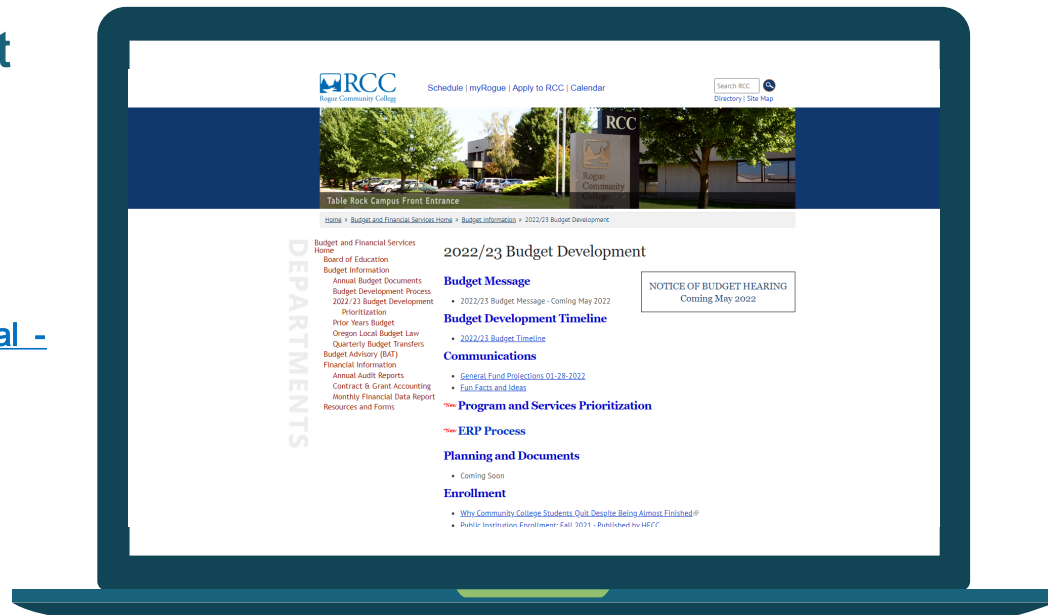


Timeline



2022/23 Budget Development Webpage

<https://web.roguecc.edu/budget-and-financial-services/202223-budget-development>



A BUDGET
IS ABOUT
GIVING EVERY DOLLAR
A PURPOSE

General Fund Projections

	FY 2020/21 Actual	2021/22 Adopted	FY 2021/22 Projected	FY 2022/23 Projected	FY 2023/24 Projected	FY 2024/25 Projected	FY 2025/26 Projected
Resources							
Beginning Fund Balance	5,797,325	5,338,520	5,819,913	5,490,213	3,165,298	2,254,058	2,052,986
Revenue							
State Operations	11,152,287	10,558,973	11,110,504	9,663,135	7,920,145	7,920,719	7,998,444
Property Taxes	15,781,989	16,082,032	15,706,263	16,255,982	16,824,941	17,413,814	18,023,297
Tuition	10,398,882	10,720,014	9,829,230	9,829,230	10,156,871	10,484,512	10,812,153
Fees	1,755,690	1,748,966	1,616,713	2,057,167	2,057,167	2,057,167	2,057,167
Other	591,064	598,500	598,500	498,500	2,998,500	2,998,500	498,500
Other - HEERF	632,425		943,832	2,930,474	2,880,624	0	0
Transfers In	1,051,823	4,920,162	376,330	2,285,000	2,242,914	185,000	185,000
Total Revenue	\$41,364,160	\$44,628,647	\$40,181,372	\$43,519,488	\$45,081,161	\$41,059,712	\$39,574,561
Total Resources	\$47,161,485	\$49,967,167	\$46,001,285	\$49,009,701	\$48,246,459	\$43,313,770	\$41,627,547
Requirements							
Expenditures							
Personnel Costs	31,898,790	34,960,625	32,563,815	37,130,392	39,145,745	40,653,856	42,809,430
Materials and Services (M&S)	7,429,128	8,055,785	6,251,520	8,400,769	8,761,268	9,138,005	9,531,740
Capital	39,719	107,505	124,182	110,730	114,052	117,474	120,998
Transfers Out	1,973,936	1,611,820	1,571,555	1,966,682	1,996,014	2,011,703	2,027,862
Proposed Adjustments							
Proposed Adjustments				(1,764,170)	(2,756,725)	(5,615,146)	(7,510,179)
Total Expenditures	\$41,341,573	\$44,735,735	\$40,511,072	\$45,844,403	\$47,260,354	\$46,305,892	\$46,979,851
Contingency	0	5,231,432	0	2,175,974	2,254,058	2,052,986	1,978,728
Total Requirements	\$41,341,573	\$49,967,167	\$40,511,072	\$48,020,377	\$49,514,412	\$48,358,878	\$48,958,579
Needed to Balance	\$5,819,913	\$0	\$5,490,213	\$989,324	(\$1,267,952)	(\$5,045,107)	(\$7,331,032)

Budget Assumptions					
Variables	2021/22	2022/23	2023/24	2024/25	2025/26
Resources					
Tuition	\$ 4.00	\$ -	\$ 4.00	\$ 4.00	\$ 4.00
Student Charge	\$ -	\$ -	\$ -	\$ -	\$ -
Enrollment Change	0.00%	0.00%	0.00%	0.00%	0.00%
State Operations	\$703.0 M	\$703.0 M	\$703.0 M	\$703.0 M	\$703.0 M
Property Taxes	2.50%	3.50%	3.50%	3.50%	3.50%
Requirements					
Adjunct Faculty					
Enrollment Change	0.00%	0.00%	0.00%	0.00%	0.00%
Salary Schedule SWA adjust	1.84%	7.00%	3.00%	3.00%	3.00%
Full Time Faculty SWA adjust	1.84%	7.00%	3.00%	3.00%	3.00%
Full Time Faculty Step	1	1	1	1	1
Furlough Days	-	-	-	-	-
Full Time Faculty Professional	2.90%	7.00%	3.50%	3.50%	3.50%
Furlough Days	-	-	-	-	-
Exempt	3.00%	7.00%	3.00%	3.00%	3.00%
Furlough Days	-	-	-	-	-
Classified	3.25%	7.00%	3.00%	3.00%	3.00%
Furlough Days	-	-	-	-	-
PERS/OPSRP Composite Rate for RCC	22.64%	20.76%	28.96%	29.72%	33.55%
Health Insurance	6.00%	6.00%	6.00%	6.00%	6.00%
Learn & Earn	2.00%	7.00%	2.00%	2.00%	2.00%
District M&S	5.00%	5.00%	5.00%	5.00%	5.00%
Department M&S, Capital increase	3.00%	3.00%	3.00%	3.00%	3.00%
Department M&S, Capital reduction	0.00%	0.00%	0.00%	0.00%	0.00%
Contingency (as a % of revenue)	5.00%	5.00%	5.00%	5.00%	5.00%

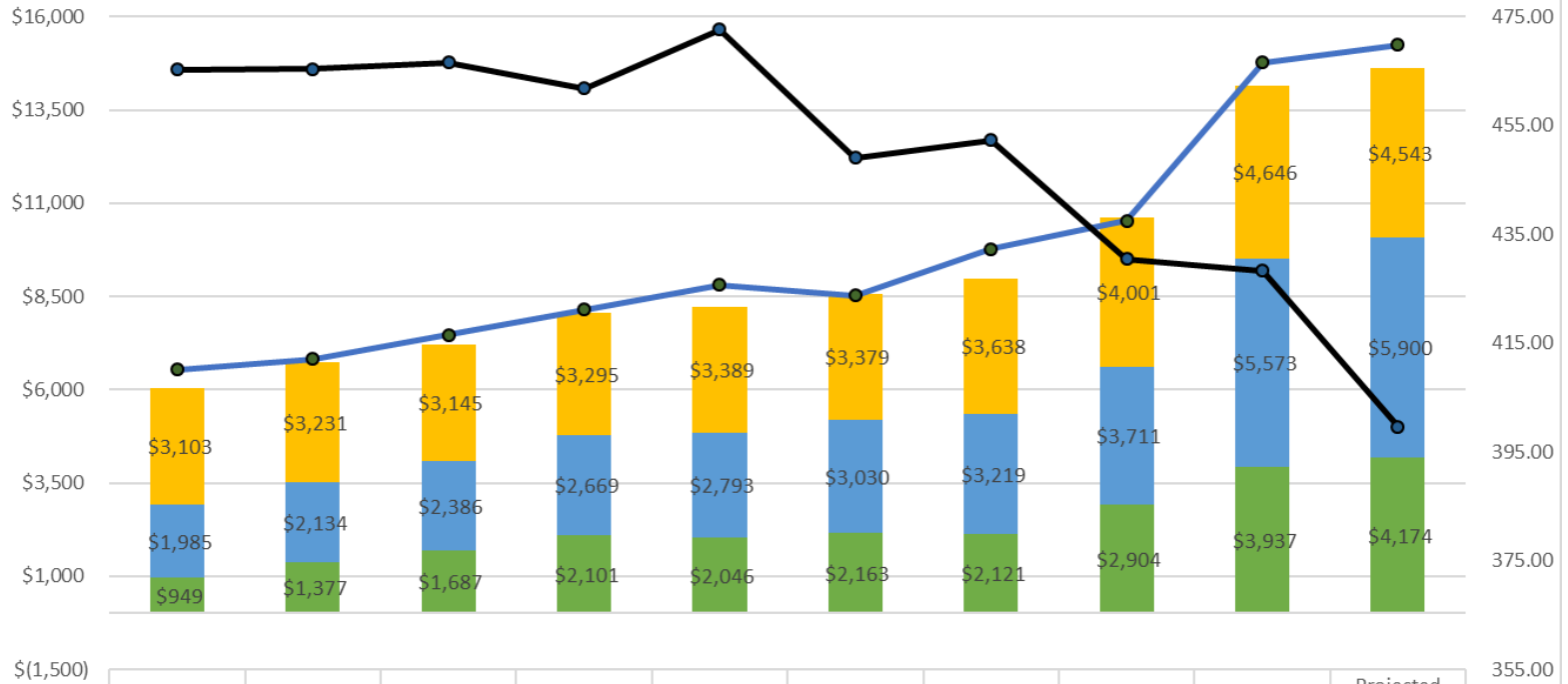
\$1 increase in Tuition is equal to	\$	81,910
1% of Tuition is equal to	\$	98,292
The savings of one furlough day at 0% is equal to	\$	88,370
1% salary increase is equal to	\$	188,530



Key Budget Factors

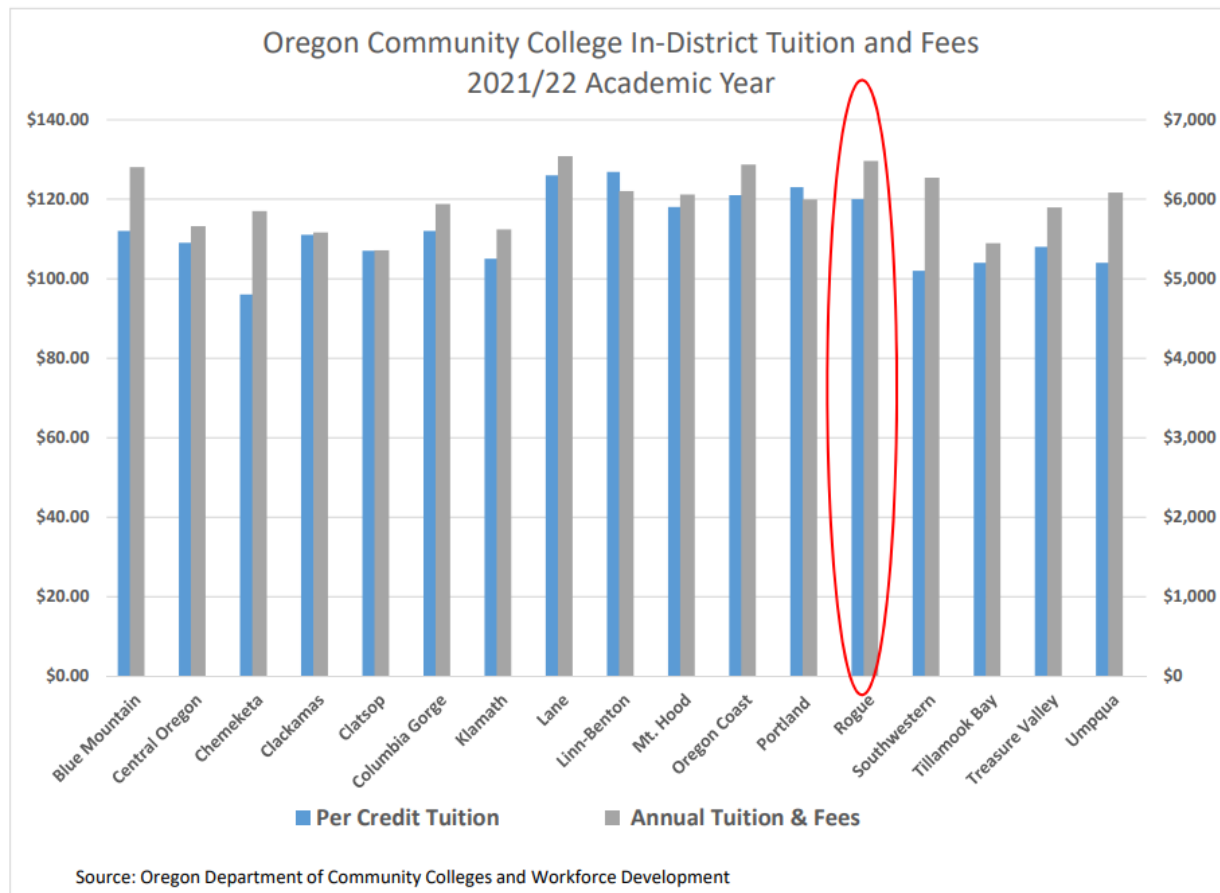
	2022/23	2023/24	2024/25	2025/26
One - Time Money	5,315,427	7,438,538	2,500,000	0
Proposed Cuts	(3,000,000)	(3,000,000)	(3,000,000)	(1,000,000)

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



	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	Projected 2021/22
Tuition and Fees	\$3,103	\$3,231	\$3,145	\$3,295	\$3,389	\$3,379	\$3,638	\$4,001	\$4,646	\$4,543
Property Taxes - General Fund	\$1,985	\$2,134	\$2,386	\$2,669	\$2,793	\$3,030	\$3,219	\$3,711	\$5,573	\$5,900
CCSF	\$949	\$1,377	\$1,687	\$2,101	\$2,046	\$2,163	\$2,121	\$2,904	\$3,937	\$4,174
Cost per Total Student FTE	\$6,533	\$6,818	\$7,463	\$8,151	\$8,811	\$8,536	\$9,777	\$10,534	\$14,784	\$15,250
Employee FTE (budgeted + actual adjunct)	465.36	465.46	466.59	461.82	472.64	449.14	452.29	430.50	428.34	399.64

Tuition and Fees



Fun Facts

Did someone say RCC financial trivia?

THANKS!

Any questions?

You can contact me at Istanton@roguecc.edu