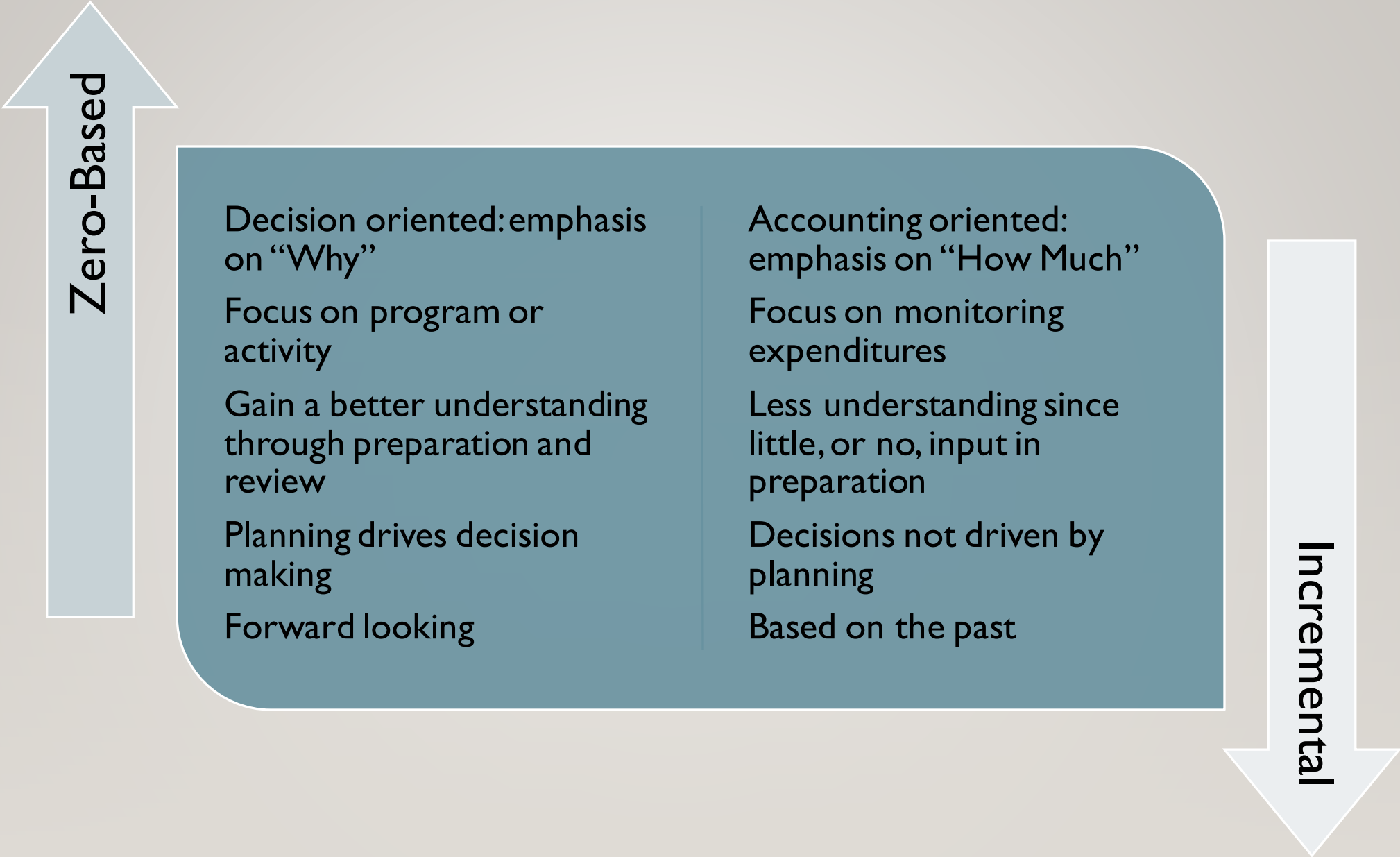


ZERO-BASED BUDGETING

ROGUE COMMUNITY COLLEGE

FISCAL YEAR 2024-25



Zero-Based

Decision oriented: emphasis on “Why”

Focus on program or activity

Gain a better understanding through preparation and review

Planning drives decision making

Forward looking

Accounting oriented: emphasis on “How Much”

Focus on monitoring expenditures

Less understanding since little, or no, input in preparation

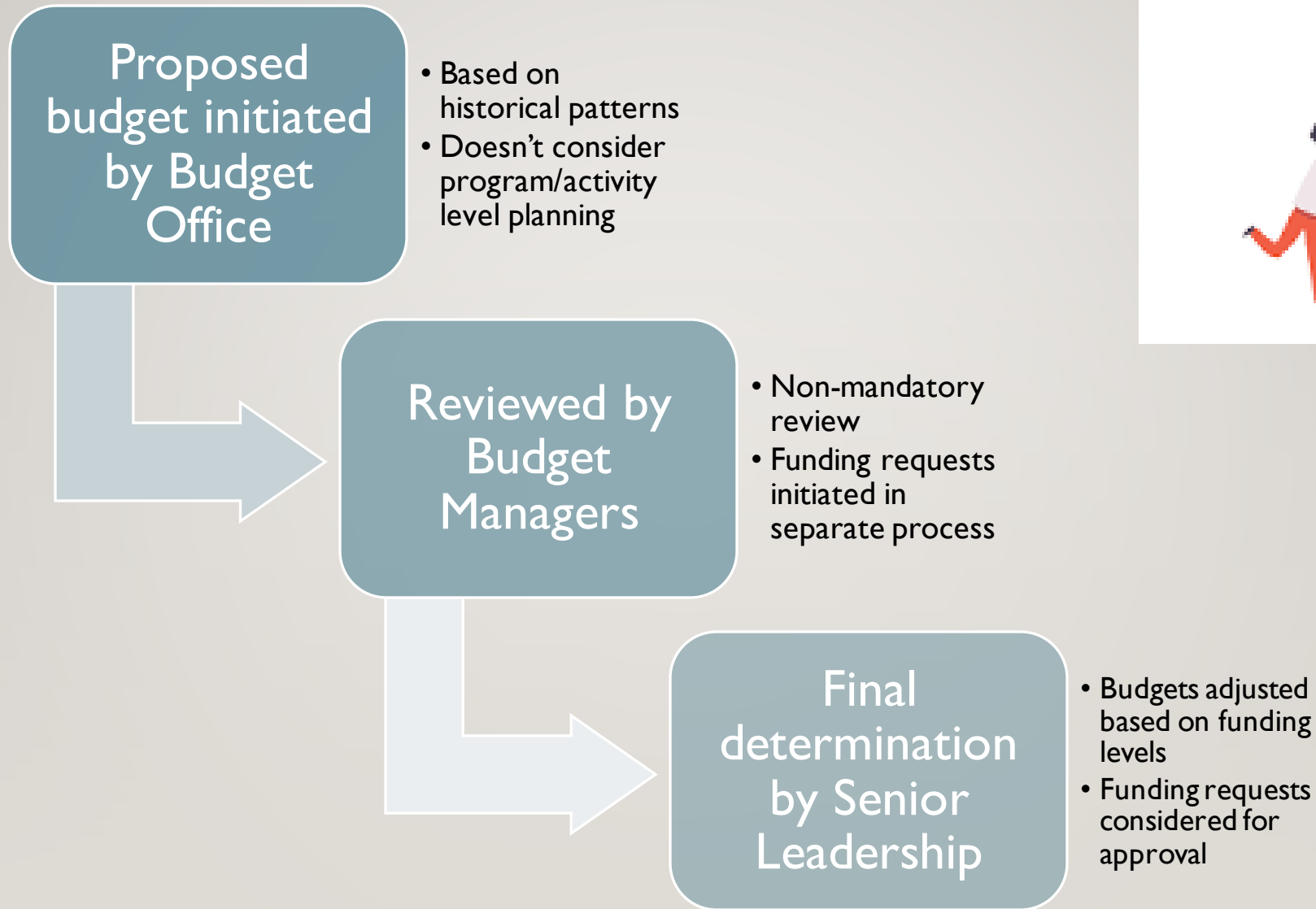
Decisions not driven by planning

Based on the past

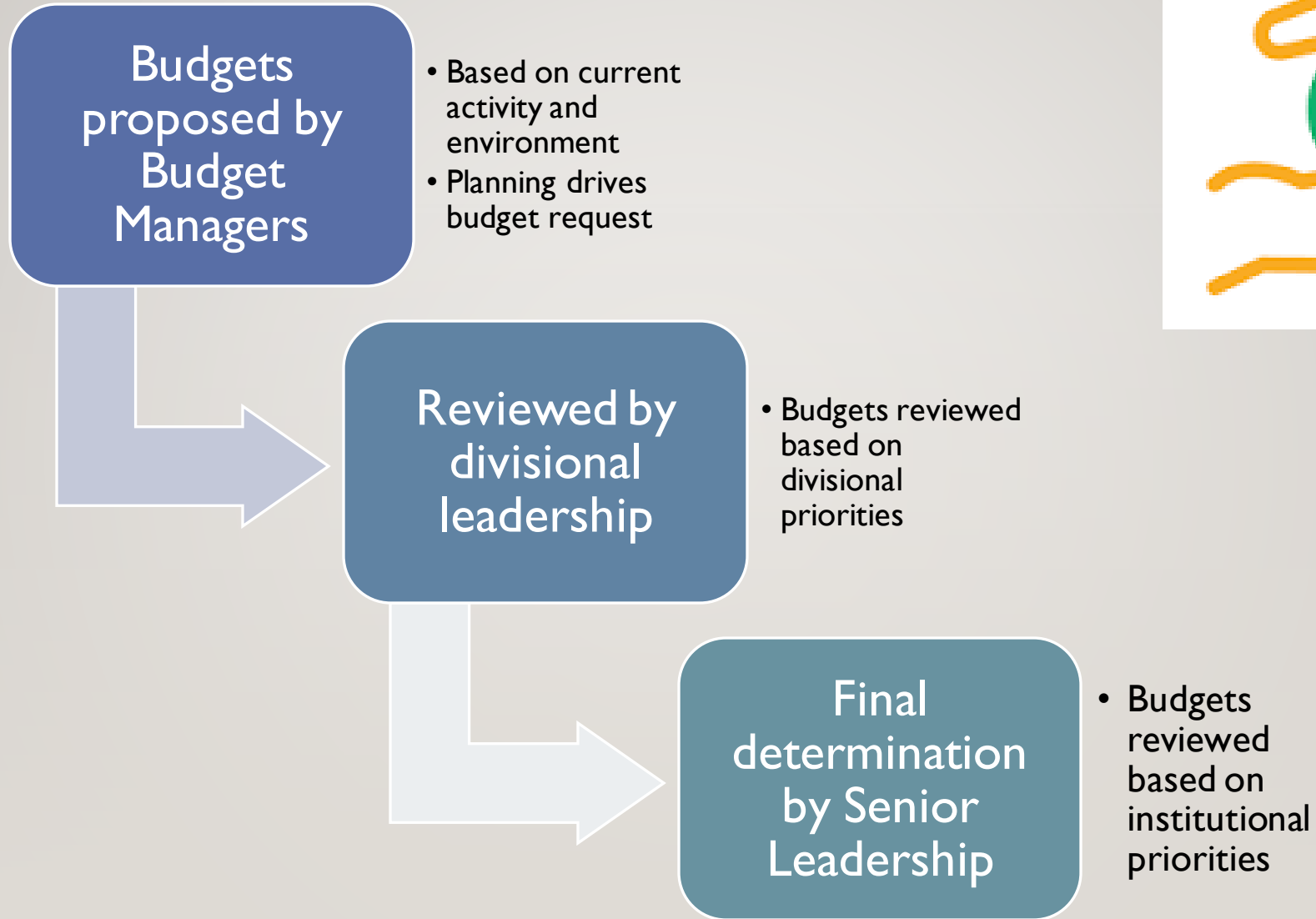
Incremental



Old method: Incremental Budgeting



New method: Zero Based Budgeting





INCREMENTAL BUDGETING

- Top-down approach
- Across the board review
- Encourages “use it or lose it” spending
- Challenge to demonstrate tie to planning

ZERO BASED BUDGETING

- Broader collaboration
- Fosters innovation and flexibility
- Culture of budgeting equality
- Justified and aligned with planning

Timeline

The RCC budget timeline is developed to meet the requirements of Oregon Budget Law.

