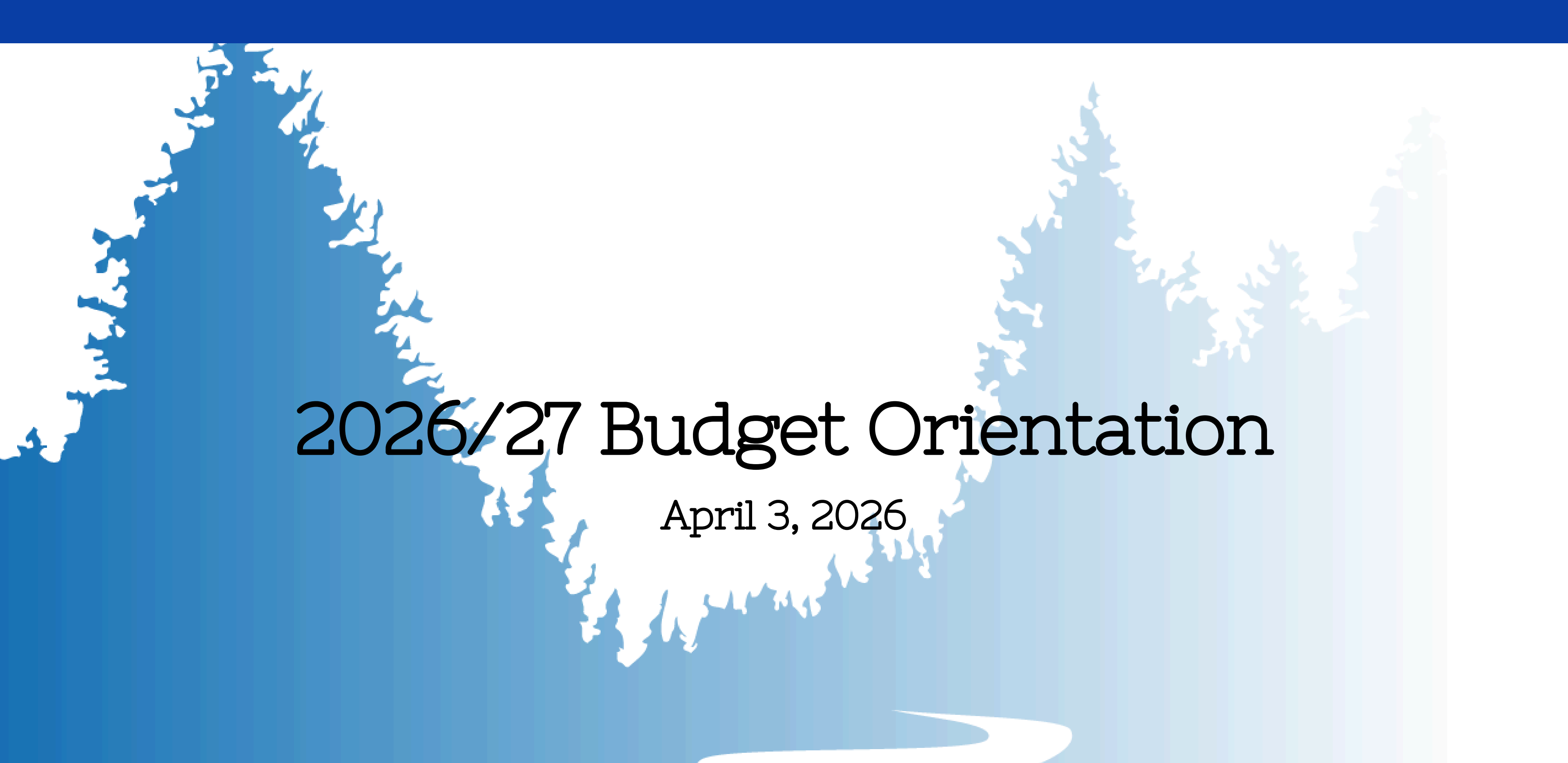




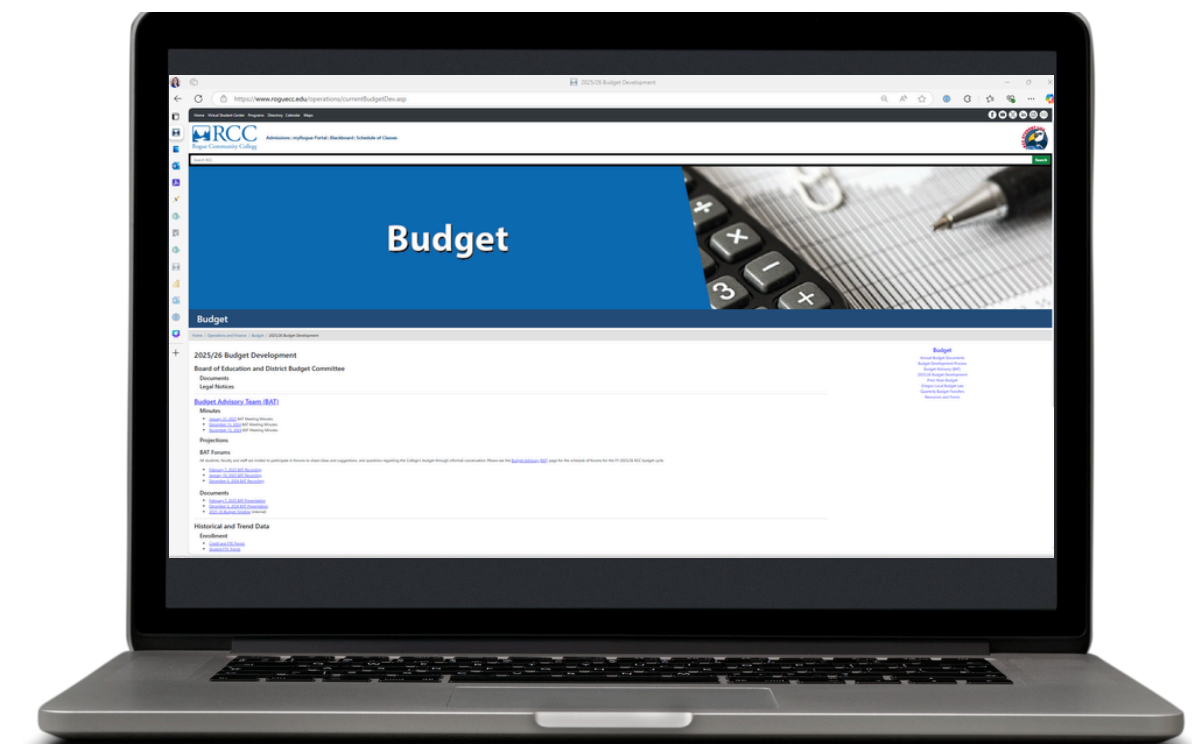
2026/27 Budget Orientation

April 3, 2026

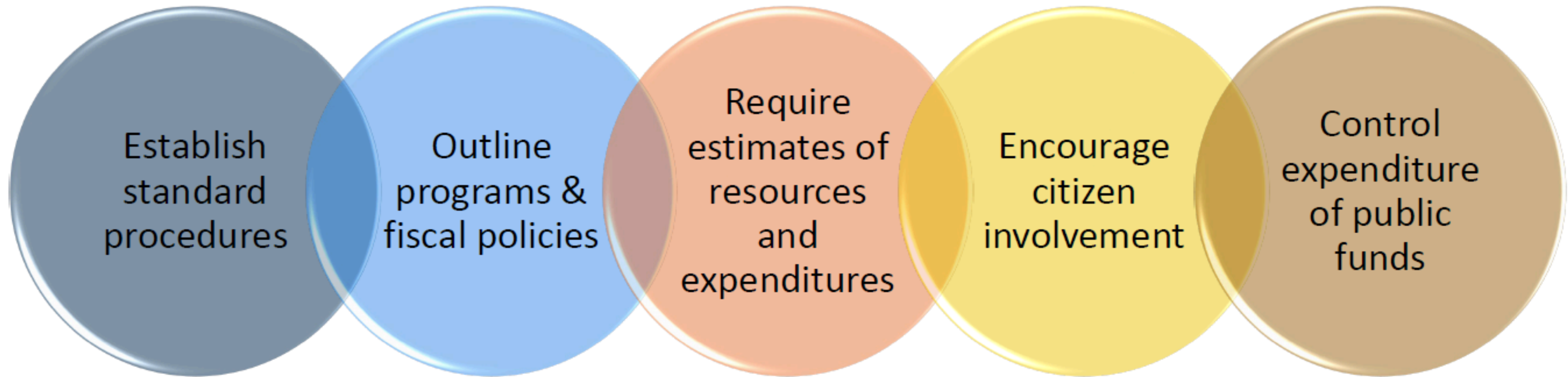
Rogue Community College

Agenda

- Welcome
- Budget Law Basics
- Budget Committee Meetings
- RCC Annual Assessment, Planning, and Budget Cycle
- RCC Timeline
- Financial Update
- Tuition and Fees
- Budget Assumptions
- Questions



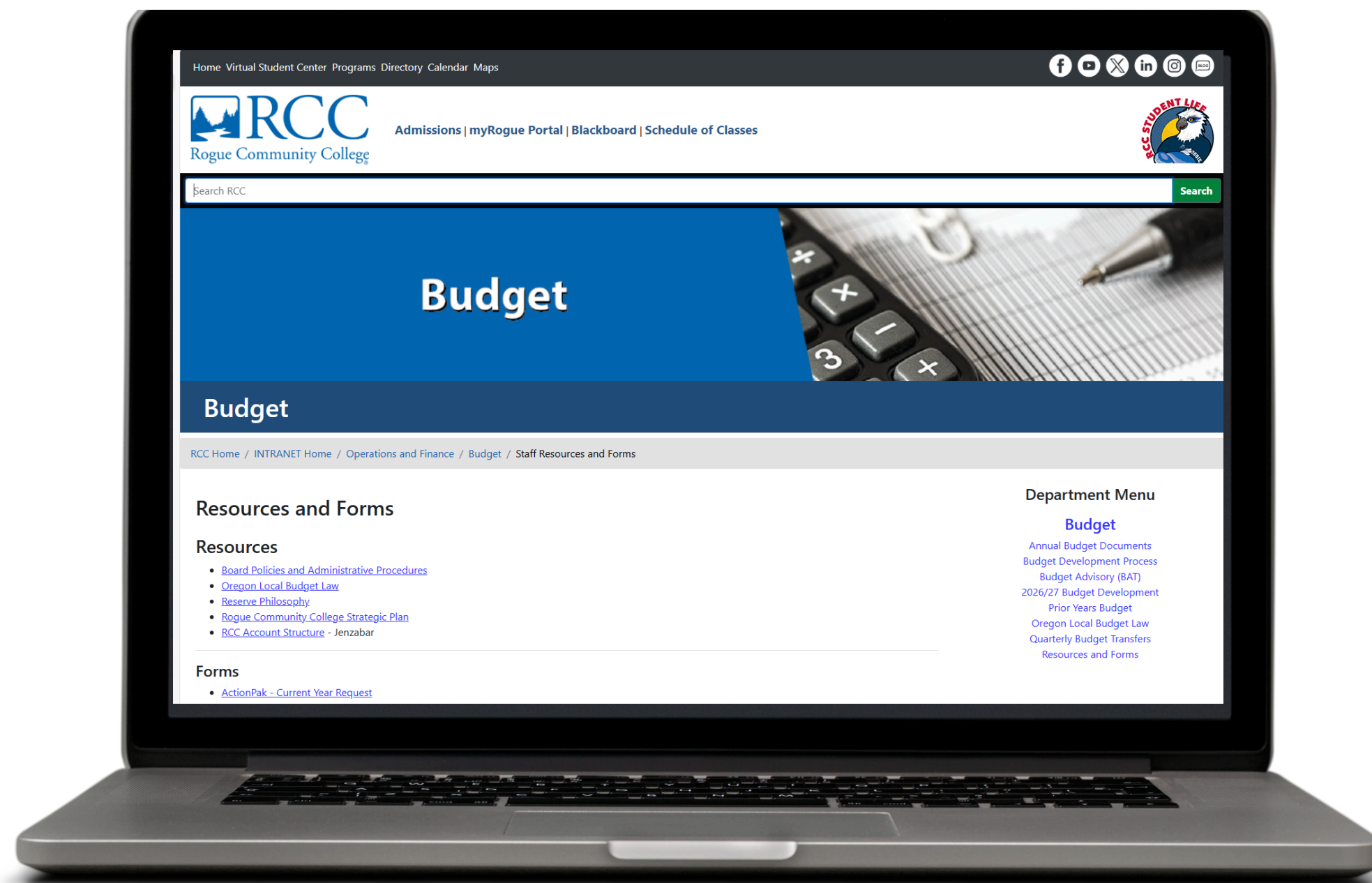
Purpose of Local Budget Law



District Budget Committee Schedule

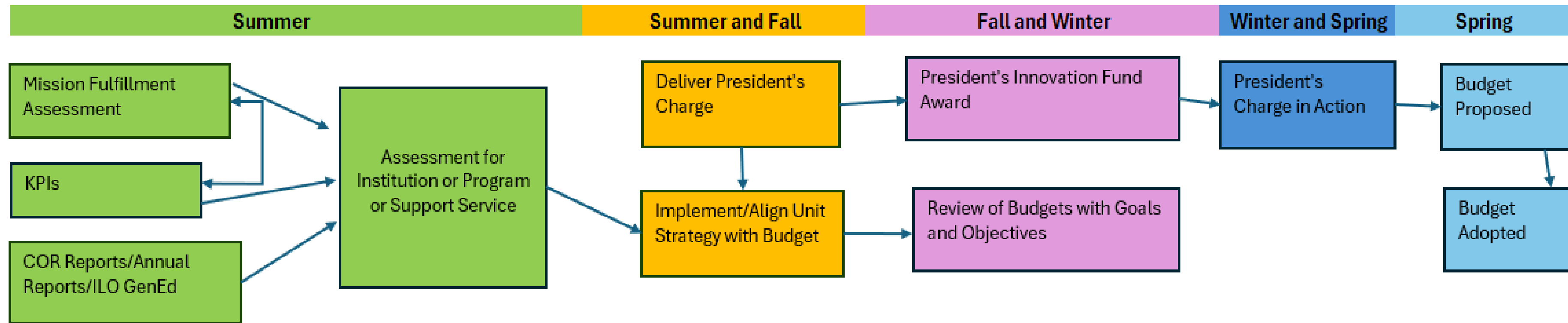
- May 8th: The proposed document is posted on the website and emailed to the District Budget Committee
- May 12th: 2-hour District Budget Committee meeting to present the proposed budget – all funds
- May 15th: District Budget Committee questions due to Rachelle by 4 pm.
- May 19th: District Budget Committee meets to receive responses to questions, receive public comment, and take action to approve the budget and tax levy

Budget Development Information

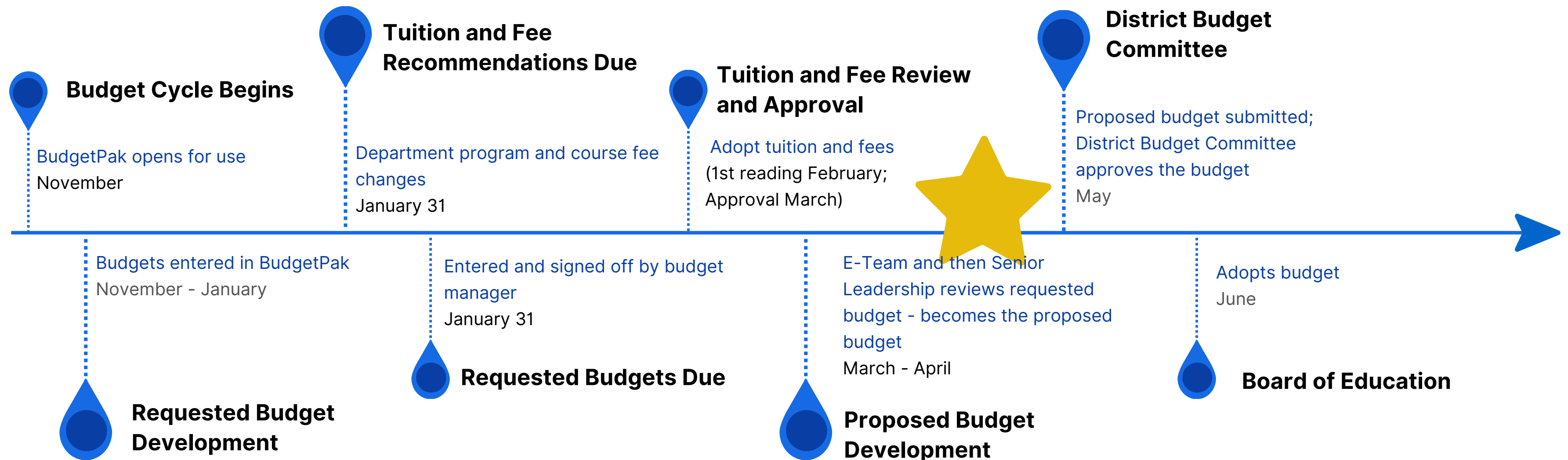


Available on the intranet
Login required

Annual Assessment, Planning, and Budgeting Cycle



Budget Development Timeline



2024/25 Audited Financials

General Fund as of 6/30/2025

Revenue exceeded budget by ~\$1.2M:

- Driven by tuition and fee revenue

Expenditures came in below budget by ~\$4.8M

- Contingency and reserves largely unspent

Transfers:

- Transfer out represents a move to the Capital Improvement fund for transportation projects

Ending Fund Balance decreased ~\$4.4M

- Planned decrease

2025/26 February Financial Report

General Fund as of 2/28/2026

Projected revenue is ~\$100,000 less than the original budget

Projected expenses are \$2.5M less than the original budget

- \$1M reduction in budget mid-year.

Transfers:

- Transfer out represents a move to the Capital Improvement fund for access control projects

Ending Fund Balance decreased by ~\$1.16M

- Planned decrease

Student Receivables As of 2/28/2026

Student Aging	2025/26	2024/25	Increase (Decrease) 25/26 vs 24/25
Summer	\$ 130,167	\$ 92,497	\$ 37,670
Fall	\$ 542,014	\$ 281,586	\$ 260,428
Winter	\$ 766,826	\$ 829,349	\$ (62,523)
Spring	\$ -	\$ -	\$ -
	<u>\$ 1,439,007</u>	<u>\$ 1,203,432</u>	<u>\$ 235,575</u>

Grand Totals

Total Student Count	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-360 Days	Over 361
4660	\$-29,442.96	\$781,870.68	\$38,849.24	\$3,328.26	\$942,782.01	\$1,206,412.59
					Total :	\$2,943,799.82

Allowance for Doubtful Account \$817,840 or 38% of the balance over 121 days

General Fund Reserves and Fund Balance

Reserves

Board Policy 6250

Unrestricted budgeted reserves shall be no less than 5% of the total budgeted operating funds revenue

Reserve Philosophy

The College endeavors to maintain the Stability and PERS reserves at a minimum of three months (25%), with a maximum of six months (50%), of cash outflows. The target date to reach the minimum reserve level will be evaluated in conjunction with other reserve investment needs

Reserves

Reserve Name	Amount
PERS Reserve	\$ 7,123,786
Stability Reserve	5,311,052
Reinvestment Reserves	8,414,687
Total Reserves	\$20,849,525

Board Policy 6250

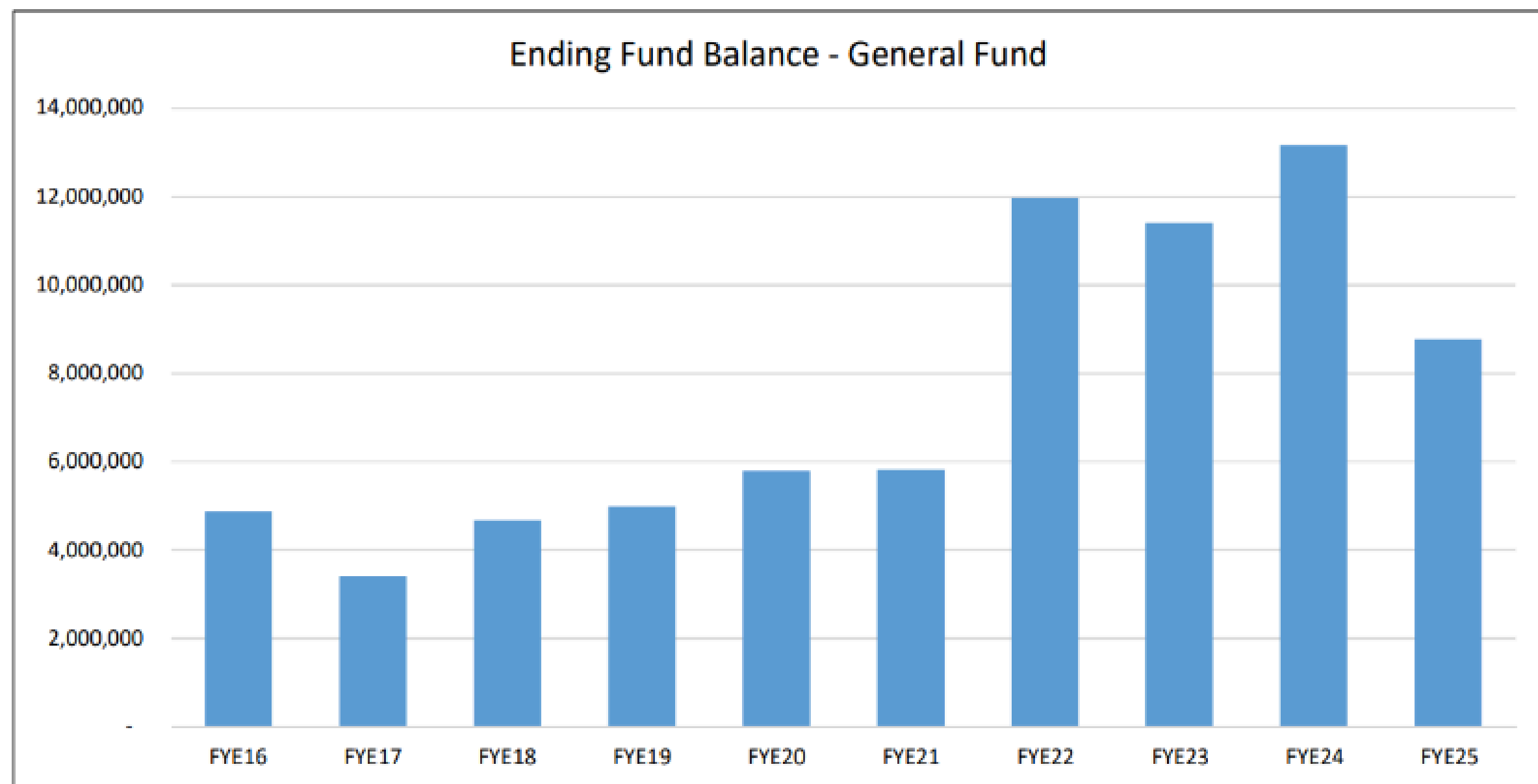
2026/27 Requested Budget = \$2.7 m

Reserve Philosophy

2026/27 Requested Budget = \$15.8 m

Ending Fund Balance – General Fund

	FYE16	FYE17	FYE18	FYE19	FYE20	FYE21	FYE22	FYE23	FYE24	FYE25
Ending Fund Balance - General Fund	4,876,455	3,411,897	4,667,294	4,980,373	5,797,325	5,819,913	11,973,241	11,401,240	13,176,554	8,772,564



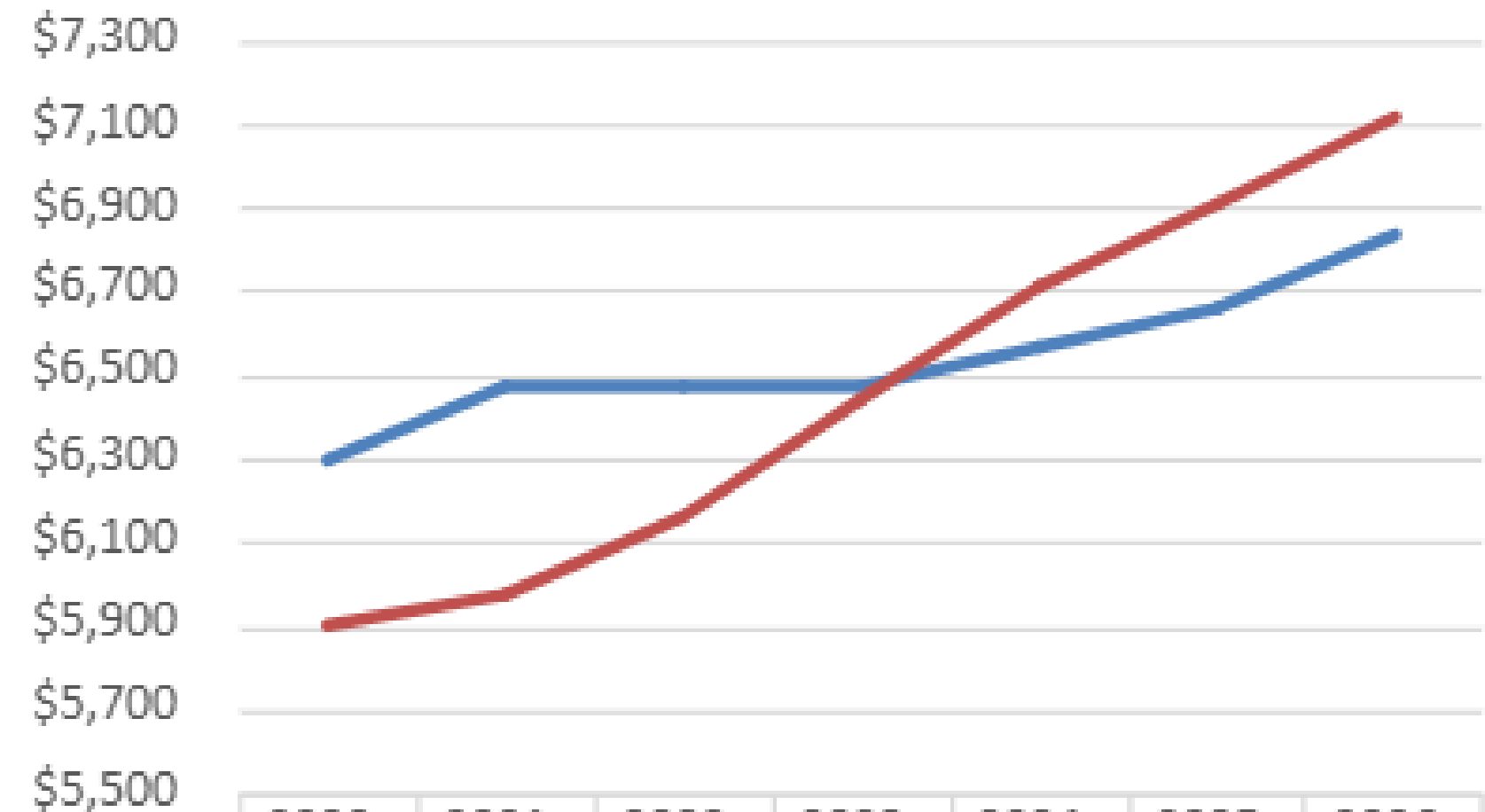
Tuition and Fees

Tuition

- 2026/27 Rate: \$128 per credit
- \$4 increase from 2025/26 (\$124) or +3.23%

Fees

- Universal Fee - No Change
- Course Fees - Science, Welding, HPER, Massage, EMS, and Fire Science



	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
RCC Annualized Tuition and Fees	\$6,300	\$6,480	\$6,480	\$6,480	\$6,570	\$6,660	\$6,840
CC Average Annualized Tuition and Fees	\$5,900	\$5,977	\$6,169	\$6,445	\$6,716	\$6,913	\$7,120

2026-27 Requested Budget Assumptions

2026/27 Assumptions



Tuition and Fees

6.4% Increase in revenue



Other

- Interest Revenue
- Indirect Costs
- Facility Rentals
- Other



Property Tax

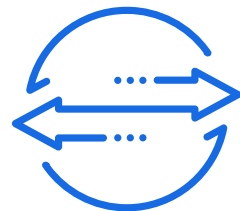
4% Increase



CCSF

\$854.3 Million for 2025-27

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



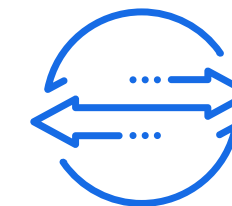
Materials and Services

- Zero Based
- Fixed District costs
- Accounting Changes



Capital

- Zero Based

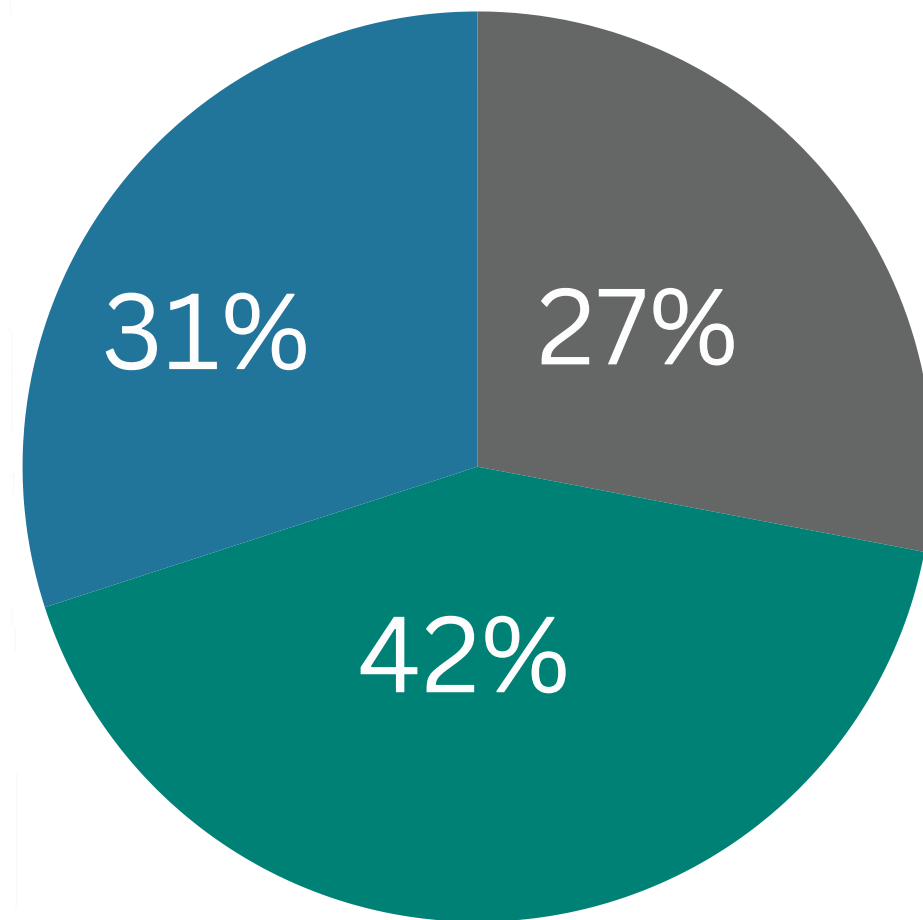


Transfers Out

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

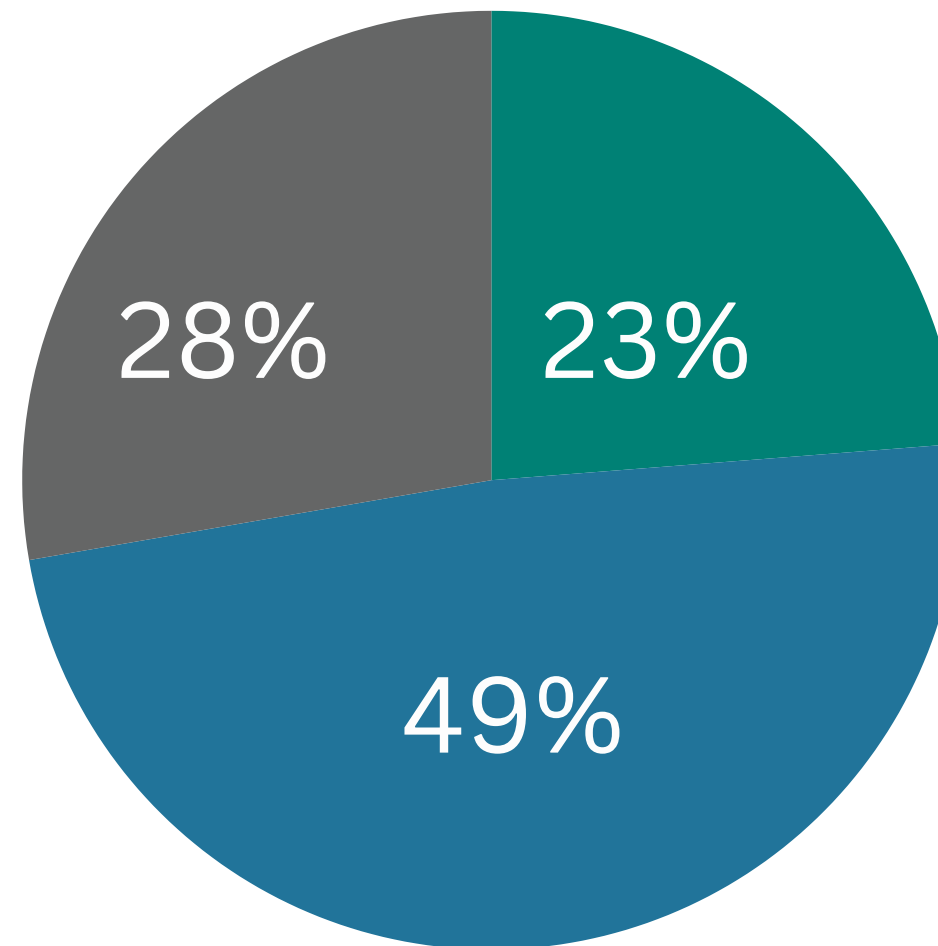
Comparison of Funding

State (FY 2024)



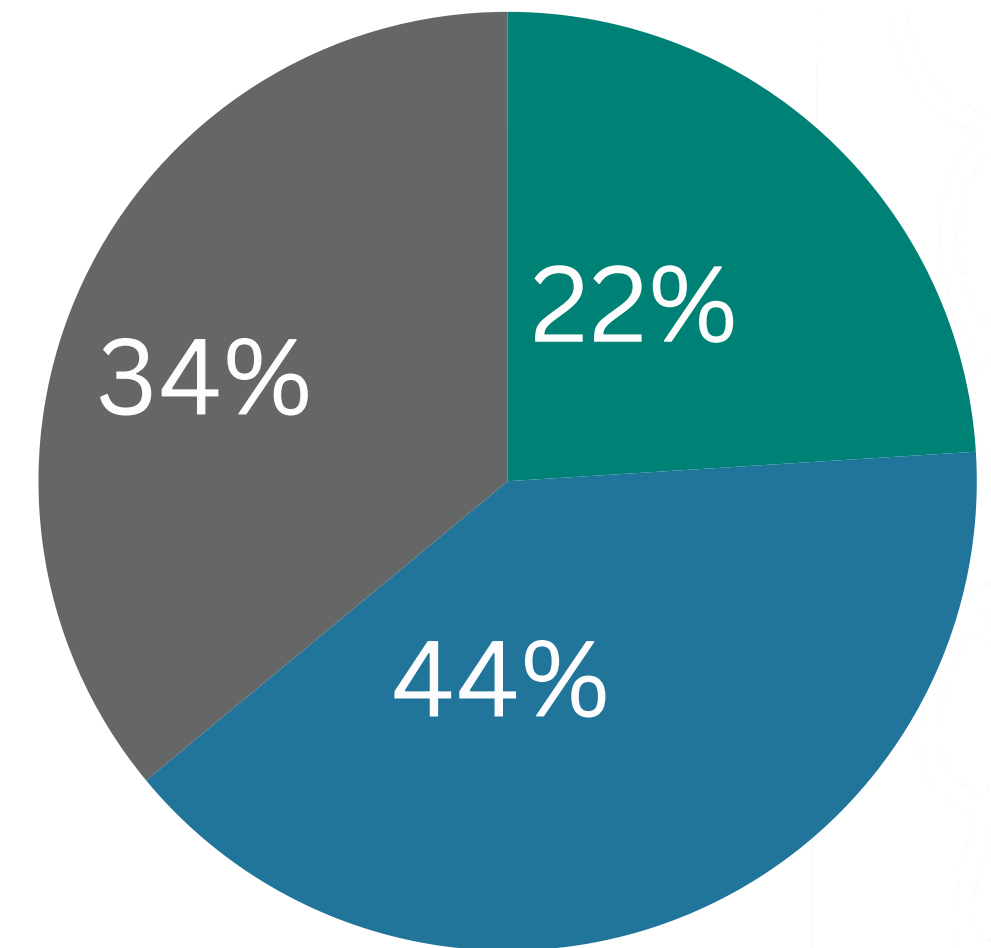
- State Appropriations
- Property Tax/Other Revenue
- Tuition and Fees

RCC (FY 2024)



- State Appropriations (\$10.8 M)
- Property Tax/Other Revenue (\$22.3 M)
- Tuition and Fees (\$12.7 M)

RCC (FY 2025)



- State Appropriations (\$11.6 M)
- Property Tax/Other Revenue (\$22.4 M)
- Tuition and Fees (\$17.2 M)

Where we started and where we are now

- On February 27, the ETeam reviewed the proposed budget, which included expenditures of \$61 million and revenues of \$53.6 million, resulting in a deficit of \$7.4 million.
- After assessments by the ETeam and SLT, collaboration across divisions has successfully lowered the requested budget to \$57.9 million in expenditures.
- While efforts have narrowed the gap between projected revenues and expenditures for the college, a deficit of \$4 million remains.

2026/27 Requested Budget

As of April 3, 2026

	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
Resources							
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
Total Resources	\$ 49,351,546	\$ 52,309,394	\$ 52,481,775	\$ 53,961,902	\$ 55,105,212	\$ 56,364,090	\$ 57,522,420
Requirements							
Expenditures							
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
Total Expenditures	\$ 49,974,274	\$ 56,049,622	\$ 53,638,819	\$ 57,996,007	\$ 62,175,472	\$ 65,168,527	\$ 69,214,954



RCC

Rogue Community College
www.roguecc.edu



Questions?