

# Flathead Valley Community College

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**Flathead Valley Community College**  
**ALL FUNDS SUBJECT TO BOARD OF REGENTS APPROVAL**  
**FISCAL YEAR 2020**

Campus/Agency	Actual FY 2019	Budgeted FY 2020	Dollar Change Actual 2019 to Budgeted 2020	Percent Change Actual 2019 to Budgeted 2020
<b>Flathead Valley Community College:</b>				
Current Operating Unrestricted	\$ 19,632,627	\$ 20,702,563	\$ 1,069,936	5.4%
Current Restricted	4,804,428	4,823,000	18,572	0.4%
Current Designated	1,306,895	1,358,000	51,105	3.9%
Auxiliary Enterprises	2,239,996	2,243,830	3,834	0.2%
Plant Funds	3,551,495	6,574,875	3,023,380	85.1%
<b>TOTAL ALL FUNDS</b>	<b>\$ 31,535,440</b>	<b>\$ 35,702,268</b>	<b>\$ 4,166,828</b>	<b>13.2%</b>

CURRENT UNRESTRICTED OPERATING ACCOUNT  
COMPARATIVE EXPENDITURES AND FTE DATA BY PROGRAM

BUD 200

UNIT: **FLATHEAD VALLEY COMMUNITY COLLEGE**  
ACCOUNTING ENTITY: **GRAND TOTAL CURRENT UNRESTRICTED EXPENSES**

DESCRIPTION OF ACTIVITY	FY2019 ACTUAL	PERCENT	FY2020 BUDGETED	PERCENT	PERCENT CHANGE
Contract Faculty	102.83	49.9%	103.18	49.8%	0.3%
Contract Professional & Admin.	63.97	31.0%	64.30	31.0%	0.5%
Support Staff	39.35	19.1%	39.69	19.2%	0.9%
<b>TOTAL FTE'S</b>	<b>206.15</b>	<b>100.0%</b>	<b>207.17</b>	<b>100.0%</b>	<b>0.5%</b>
<b>PERSONAL SERVICES:</b>					
Contract Faculty	6,124,731	32.9%	6,211,710	31.5%	1.4%
Contract Professional & Admin.	4,021,351	21.6%	4,078,456	20.7%	1.4%
Support Staff	1,403,228	7.5%	1,423,154	7.2%	1.4%
<b>Total Salaries</b>	<b>\$ 11,549,310</b>	<b>62.1%</b>	<b>\$ 11,713,320</b>	<b>59.4%</b>	<b>1.4%</b>
Employee Benefits	4,051,502	21.8%	4,768,256	24.2%	17.7%
<b>TOTAL PERSONAL SERVICES</b>	<b>\$ 15,600,812</b>	<b>83.9%</b>	<b>\$ 16,481,576</b>	<b>83.5%</b>	<b>5.6%</b>
<b>OPERATING EXPENSES:</b>					
Contracted Services	1,395,076	7.5%	1,515,974	7.7%	8.7%
Supplies and Materials	420,091	2.3%	485,544	2.5%	15.6%
Communications	258,565	1.4%	274,310	1.4%	6.1%
Travel	185,034	1.0%	188,574	1.0%	1.9%
Rent	16,132	0.1%	17,425	0.1%	8.0%
Utilities	476,248	2.6%	487,465	2.5%	2.4%
Repair and Maintenance	77,572	0.4%	83,750	0.4%	8.0%
Other	88,174	0.5%	96,345	0.5%	9.3%
Total Operating Expenses	\$ 2,916,892	15.7%	\$ 3,149,387	16.0%	8.0%
Equipment and Capital	72,476	0.4%	96,600	0.5%	33.3%
Total Expenditures	\$ 18,590,179	100.0%	\$ 19,727,563	100.0%	6.1%
Scholarships	\$ 1,042,448		\$ 975,000		-6.5%
<b>TOTAL EXPENDITURES BY OBJECT</b>	<b>\$ 19,632,627</b>		<b>\$ 20,702,563</b>		<b>5.4%</b>
<b>Recap by Program:</b>					
Instruction	\$ 8,576,819	43.7%	\$ 9,032,144	43.6%	5.3%
Academic Support	\$ 2,083,178	10.6%	\$ 2,202,394	10.6%	5.7%
Student Services	\$ 2,603,950	13.3%	\$ 2,797,980	13.5%	7.5%
Institutional Support	\$ 3,269,126	16.7%	\$ 3,561,090	17.2%	8.9%
Operation and Maintenance of Plant	\$ 2,057,106	10.5%	\$ 2,133,955	10.3%	3.7%
Scholarships	\$ 1,042,448	5.3%	\$ 975,000	4.7%	-6.5%
<b>TOTAL EXPENSES BY PROGRAM</b>	<b>\$ 19,632,627</b>	<b>100.0%</b>	<b>\$ 20,702,563</b>	<b>100.0%</b>	<b>5.4%</b>

Chief Financial Officer: Beckie Christiaens  
Title: Vice President, Administration & Finance

Signature: *Beckie Christiaens*

Date: 8/09/2019

CURRENT UNRESTRICTED OPERATING ACCOUNT					BUD 200
COMPARATIVE EXPENDITURES AND FTE DATA BY PROGRAM					
UNIT: <b>FLATHEAD VALLEY COMMUNITY COLLEGE</b>					
ACCOUNTING ENTITY: <b>TOTAL CURRENT UNRESTRICTED EXPENSES</b>					
DESCRIPTION OF ACTIVITY	FY2019 ACTUAL	PERCENT	FY2020 BUDGETED	PERCENT	PERCENT CHANGE
Contract Faculty	102.83	49.9%	103.18	49.8%	0.3%
Contract Professional & Admin.	63.97	31.0%	64.30	31.0%	0.5%
Support Staff	39.35	19.1%	39.69	19.2%	0.9%
<b>TOTAL FTE'S</b>	<b>206.15</b>	<b>100.0%</b>	<b>207.17</b>	<b>100.0%</b>	<b>0.5%</b>
<b>PERSONAL SERVICES:</b>					
Contract Faculty	6,124,731	32.9%	6,211,710	31.5%	1.4%
Contract Professional & Admin.	4,021,351	21.6%	4,078,456	20.7%	1.4%
Support Staff	1,403,228	7.5%	1,423,154	7.2%	1.4%
<b>Total Salaries</b>	<b>\$ 11,549,310</b>	<b>62.1%</b>	<b>\$ 11,713,320</b>	<b>59.4%</b>	<b>1.4%</b>
Employee Benefits	4,051,502	21.8%	4,768,256	24.2%	17.7%
<b>TOTAL PERSONAL SERVICES</b>	<b>\$ 15,600,812</b>	<b>83.9%</b>	<b>\$ 16,481,576</b>	<b>83.5%</b>	<b>5.6%</b>
<b>OPERATING EXPENSES:</b>					
Contracted Services	1,395,076	7.5%	1,515,974	7.7%	8.7%
Supplies and Materials	420,091	2.3%	485,544	2.5%	15.6%
Communications	258,565	1.4%	274,310	1.4%	6.1%
Travel	185,034	1.0%	188,574	1.0%	1.9%
Rent	16,132	0.1%	17,425	0.1%	8.0%
Utilities	476,248	2.6%	487,465	2.5%	2.4%
Repair and Maintenance	77,572	0.4%	83,750	0.4%	8.0%
Other	88,174	0.5%	96,345	0.5%	9.3%
Total Operating Expenses	\$ 2,916,892	15.7%	\$ 3,149,387	16.0%	8.0%
Equipment and Capital	72,476	0.4%	96,600	0.5%	33.3%
Total Expenditures	\$ 18,590,179	100.0%	\$ 19,727,563	100.0%	6.1%
Scholarships	\$ 1,042,448		\$ 975,000		-6.5%
<b>TOTAL EXPENDITURES BY OBJECT</b>	<b>\$ 19,632,627</b>		<b>\$ 20,702,563</b>		<b>5.4%</b>
<b>Recap by Program:</b>					
Instruction	\$ 8,576,819	43.7%	\$ 9,032,144	43.6%	5.3%
Academic Support	\$ 2,083,178	10.6%	\$ 2,202,394	10.6%	5.7%
Student Services	\$ 2,603,950	13.3%	\$ 2,797,980	13.5%	7.5%
Institutional Support	\$ 3,269,126	16.7%	\$ 3,561,090	17.2%	8.9%
Operation and Maintenance of Plant	\$ 2,057,106	10.5%	\$ 2,133,955	10.3%	3.7%
Scholarships	\$ 1,042,448	5.3%	\$ 975,000	4.7%	-6.5%
<b>TOTAL EXPENSES BY PROGRAM</b>	<b>\$ 19,632,627</b>	<b>100.0%</b>	<b>\$ 20,702,563</b>	<b>100.0%</b>	<b>5.4%</b>

CURRENT UNRESTRICTED OPERATING ACCOUNT  
COMPARATIVE EXPENDITURES AND FTE DATA BY PROGRAM

BUD 200

UNIT: <b>FLATHEAD VALLEY COMMUNITY COLLEGE</b>					
ACCOUNTING FUNCTION: <b>INSTRUCTION</b>					
DESCRIPTION OF ACTIVITY	FY2019 ACTUAL	PERCENT	FY2020 BUDGETED	PERCENT	PERCENT CHANGE
Contract Faculty	102.83	100.0%	103.18	100.0%	0.3%
Contract Professional & Admin.					
Support Staff					
<b>TOTAL FTE'S</b>	<b>102.83</b>	<b>100.0%</b>	<b>103.18</b>	<b>100.0%</b>	<b>0.3%</b>
<b>PERSONAL SERVICES:</b>					
Contract Faculty	\$ 6,124,731	71.4%	\$ 6,211,710	68.8%	1.4%
Contract Professional & Admin.					
Support Staff					
<b>Total Salaries</b>	<b>\$ 6,124,731</b>	<b>71.4%</b>	<b>\$ 6,211,710</b>	<b>68.8%</b>	<b>1.4%</b>
Employee Benefits	\$ 1,921,706	22.4%	\$ 2,261,674	25.0%	17.7%
<b>TOTAL PERSONAL SERVICES</b>	<b>\$ 8,046,437</b>	<b>93.8%</b>	<b>\$ 8,473,384</b>	<b>93.8%</b>	<b>5.3%</b>
<b>OPERATING EXPENSES:</b>					
Contracted Services	\$ 389,628	4.5%	\$ 398,015	4.4%	2.2%
Supplies and Materials	\$ 81,960	1.0%	\$ 89,095	1.0%	8.7%
Communications	\$ 1,708	0.0%	\$ 1,775	0.0%	3.9%
Travel	\$ 37,648	0.4%	\$ 37,450	0.4%	-0.5%
Rent	\$ 2,002	0.0%	\$ 2,000	0.0%	-0.1%
Utilities	\$ 180	0.0%	\$ 200	0.0%	11.2%
Repair and Maintenance	\$ 1,655	0.0%	\$ 1,650	0.0%	-0.3%
Other	\$ 1,168	0.0%	\$ 1,200	0.0%	2.7%
Total Operating Expenses	\$ 515,949	6.0%	\$ 531,385	5.9%	3.0%
Equipment and Capital	\$ 14,434	0.2%	\$ 27,375	0.3%	89.7%
Total Expenditures	\$ 8,576,819	100.0%	\$ 9,032,144	100.0%	5.3%
<b>TOTAL EXPENDITURES BY OBJECT</b>	<b>\$ 8,576,819</b>		<b>\$ 9,032,144</b>		<b>5.3%</b>

CURRENT UNRESTRICTED OPERATING ACCOUNT  
COMPARATIVE EXPENDITURES AND FTE DATA BY PROGRAM

BUD 200

UNIT: <b>FLATHEAD VALLEY COMMUNITY COLLEGE</b>					
ACCOUNTING FUNCTION: <b>ACADEMIC SUPPORT</b>					
DESCRIPTION OF ACTIVITY	FY2019 ACTUAL	PERCENT	FY2020 BUDGETED	PERCENT	PERCENT CHANGE
Contract Faculty					
Contract Professional & Admin.	14.00	60.4%	14.07	60.5%	0.5%
Support Staff	9.17	39.6%	9.17	39.5%	0.0%
<b>TOTAL FTE'S</b>	<b>23.17</b>	<b>100.0%</b>	<b>23.24</b>	<b>100.0%</b>	<b>0.3%</b>
<b>PERSONAL SERVICES:</b>					
Contract Faculty					
Contract Professional & Admin.	\$ 969,211	46.5%	\$ 982,974	44.6%	1.4%
Support Staff	\$ 332,947	16.0%	\$ 337,675	15.3%	1.4%
<b>Total Salaries</b>	<b>\$ 1,302,158</b>	<b>62.5%</b>	<b>\$ 1,320,649</b>	<b>60.0%</b>	<b>1.4%</b>
Employee Benefits	\$ 571,661	27.4%	\$ 672,795	30.5%	17.7%
<b>TOTAL PERSONAL SERVICES</b>	<b>\$ 1,873,819</b>	<b>90.0%</b>	<b>\$ 1,993,444</b>	<b>90.5%</b>	<b>6.4%</b>
<b>OPERATING EXPENSES:</b>					
Contracted Services	\$ 92,821	4.5%	\$ 90,830	4.1%	-2.1%
Supplies and Materials	\$ 28,593	1.4%	\$ 29,970	1.4%	4.8%
Communications	\$ 14,724	0.7%	\$ 12,700	0.6%	-13.7%
Travel	\$ 45,843	2.2%	\$ 49,075	2.2%	7.1%
Rent	\$ 154	0.0%	\$ 125	0.0%	-18.8%
Utilities	\$ 1,359	0.1%	\$ 1,500	0.1%	10.3%
Repair and Maintenance	\$ 2,039	0.1%	\$ 2,100	0.1%	3.0%
Other	\$ -	0.0%	\$ -	0.0%	
Total Operating Expenses	\$ 185,533	8.9%	\$ 186,300	8.5%	0.4%
Equipment and Capital	\$ 23,826	1.1%	\$ 22,650	1.0%	-4.9%
Total Expenditures	\$ 2,083,178	100.0%	\$ 2,202,394	100.0%	5.7%
<b>TOTAL EXPENDITURES BY OBJECT</b>	<b>\$ 2,083,178</b>		<b>\$ 2,202,394</b>		<b>5.7%</b>

CURRENT UNRESTRICTED OPERATING ACCOUNT  
COMPARATIVE EXPENDITURES AND FTE DATA BY PROGRAM

BUD 200

UNIT: <b>FLATHEAD VALLEY COMMUNITY COLLEGE</b>					
ACCOUNTING FUNCTION: <b>STUDENT SERVICES</b>					
DESCRIPTION OF ACTIVITY	FY2019 ACTUAL	PERCENT	FY2020 BUDGETED	PERCENT	PERCENT CHANGE
Contract Faculty					
Contract Professional & Admin.	22.69	71.3%	22.81	71.3%	0.5%
Support Staff	9.13	28.7%	9.17	28.7%	0.4%
<b>TOTAL FTE'S</b>	<b>31.82</b>	<b>100.0%</b>	<b>31.98</b>	<b>100.0%</b>	<b>0.5%</b>
<b>PERSONAL SERVICES:</b>					
Contract Faculty					
Contract Professional & Admin.	\$ 1,383,201	53.1%	\$ 1,402,843	50.1%	1.4%
Support Staff	\$ 317,864	12.2%	\$ 322,378	11.5%	1.4%
<b>Total Salaries</b>	<b>\$ 1,701,066</b>	<b>65.3%</b>	<b>\$ 1,725,221</b>	<b>61.7%</b>	<b>1.4%</b>
Employee Benefits	\$ 626,876	24.1%	\$ 737,778	26.4%	17.7%
<b>TOTAL PERSONAL SERVICES</b>	<b>\$ 2,327,942</b>	<b>89.4%</b>	<b>\$ 2,462,999</b>	<b>88.0%</b>	<b>5.8%</b>
<b>OPERATING EXPENSES:</b>					
Contracted Services	\$ 127,655	4.9%	\$ 128,510	4.6%	0.7%
Supplies and Materials	\$ 115,971	4.5%	\$ 172,650	6.2%	48.9%
Communications	\$ 678	0.0%	\$ 660	0.0%	-2.6%
Travel	\$ 17,998	0.7%	\$ 18,061	0.6%	0.4%
Rent	\$ 13,540	0.5%	\$ 15,000	0.5%	10.8%
Utilities	\$ -	0.0%	\$ -	0.0%	
Repair and Maintenance	\$ -	0.0%	\$ -	0.0%	
Other	\$ -	0.0%	\$ -	0.0%	
Total Operating Expenses	\$ 275,842	10.6%	\$ 334,881	12.0%	21.4%
Equipment and Capital	\$ 166	0.0%	\$ 100	0.0%	-39.8%
Total Expenditures	\$ 2,603,950	100.0%	\$ 2,797,980	100.0%	7.5%
<b>TOTAL EXPENDITURES BY OBJECT</b>	<b>\$ 2,603,950</b>		<b>\$ 2,797,980</b>		<b>7.5%</b>

CURRENT UNRESTRICTED OPERATING ACCOUNT  
COMPARATIVE EXPENDITURES AND FTE DATA BY PROGRAM

BUD 200

UNIT: <b>FLATHEAD VALLEY COMMUNITY COLLEGE</b>					
ACCOUNTING FUNCTION: <b>INSTITUTIONAL SUPPORT</b>					
DESCRIPTION OF ACTIVITY	FY2019 ACTUAL	PERCENT	FY2020 BUDGETED	PERCENT	PERCENT CHANGE
Contract Faculty					
Contract Professional & Admin.	23.42	79.1%	23.54	78.6%	0.5%
Support Staff	6.18	20.9%	6.40	21.4%	3.6%
<b>TOTAL FTE'S</b>	<b>29.60</b>	<b>100.0%</b>	<b>29.94</b>	<b>100.0%</b>	<b>1.1%</b>
<b>PERSONAL SERVICES:</b>					
Contract Faculty					
Contract Professional & Admin.	\$ 1,376,922	42.1%	\$ 1,396,475	39.2%	1.4%
Support Staff	\$ 235,378	7.2%	\$ 238,721	6.7%	1.4%
<b>Total Salaries</b>	<b>\$ 1,612,300</b>	<b>49.3%</b>	<b>\$ 1,635,196</b>	<b>45.9%</b>	<b>1.4%</b>
Employee Benefits	\$ 656,932	20.1%	\$ 773,152	21.7%	17.7%
<b>TOTAL PERSONAL SERVICES</b>	<b>\$ 2,269,232</b>	<b>69.4%</b>	<b>\$ 2,408,347</b>	<b>67.6%</b>	<b>6.1%</b>
<b>OPERATING EXPENSES:</b>					
Contracted Services	\$ 479,024	14.7%	\$ 587,706	16.5%	22.7%
Supplies and Materials	\$ 82,623	2.5%	\$ 83,424	2.3%	1.0%
Communications	\$ 241,455	7.4%	\$ 259,175	7.3%	7.3%
Travel	\$ 83,211	2.5%	\$ 83,738	2.4%	0.6%
Rent	\$ -	0.0%	\$ -	0.0%	
Utilities	\$ 511	0.0%	\$ 880	0.0%	72.2%
Repair and Maintenance	\$ 2,252	0.1%	\$ 3,700	0.1%	64.3%
Other	\$ 87,006	2.7%	\$ 94,645	2.7%	8.8%
Total Operating Expenses	\$ 976,082	29.9%	\$ 1,113,268	31.3%	14.1%
Equipment and Capital	\$ 23,812	0.7%	\$ 39,475	1.1%	65.8%
Total Expenditures	\$ 3,269,126	100.0%	\$ 3,561,090	100.0%	8.9%
<b>TOTAL EXPENDITURES BY OBJECT</b>	<b>\$ 3,269,126</b>		<b>\$ 3,561,090</b>		<b>8.9%</b>



CURRENT UNRESTRICTED OPERATING ACCOUNT  
COMPARATIVE EXPENDITURES AND FTE DATA BY PROGRAM

BUD 200

UNIT: <b>FLATHEAD VALLEY COMMUNITY COLLEGE</b>					
ACCOUNTING FUNCTION: <b>OPERATION AND MAINTENANCE OF PLANT</b>					
DESCRIPTION OF ACTIVITY	FY2019 ACTUAL	PERCENT	FY2020 BUDGETED	PERCENT	PERCENT CHANGE
Contract Faculty					
Contract Professional & Admin.	3.86	20.6%	3.88	20.6%	0.5%
Support Staff	14.87	79.4%	14.95	79.4%	0.5%
<b>TOTAL FTE'S</b>	<b>18.73</b>	<b>100.0%</b>	<b>18.83</b>	<b>100.0%</b>	<b>0.5%</b>
<b>PERSONAL SERVICES:</b>					
Contract Faculty					
Contract Professional & Admin.	\$ 292,017	14.2%	\$ 296,164	13.9%	1.4%
Support Staff	\$ 517,038	25.1%	\$ 524,380	24.6%	1.4%
<b>Total Salaries</b>	<b>\$ 809,055</b>	<b>39.3%</b>	<b>\$ 820,544</b>	<b>38.5%</b>	<b>1.4%</b>
Employee Benefits	\$ 274,327	13.3%	\$ 322,858	15.1%	17.7%
<b>TOTAL PERSONAL SERVICES</b>	<b>\$ 1,083,382</b>	<b>52.7%</b>	<b>\$ 1,143,402</b>	<b>53.6%</b>	<b>5.5%</b>
<b>OPERATING EXPENSES:</b>					
Contracted Services	\$ 305,947	14.9%	\$ 310,913	14.6%	1.6%
Supplies and Materials	\$ 110,944	5.4%	\$ 110,405	5.2%	-0.5%
Communications	\$ -	0.0%	\$ -	0.0%	
Travel	\$ 336	0.0%	\$ 250	0.0%	-25.6%
Rent	\$ 436	0.0%	\$ 300	0.0%	-31.2%
Utilities	\$ 474,197	23.1%	\$ 484,885	22.7%	2.3%
Repair and Maintenance	\$ 71,626	3.5%	\$ 76,300	3.6%	6.5%
Other		0.0%	\$ 500	0.0%	
Total Operating Expenses	\$ 963,486	46.8%	\$ 983,553	46.1%	2.1%
Equipment and Capital	\$ 10,238	0.5%	\$ 7,000	0.3%	-31.6%
Total Expenditures	\$ 2,057,106	100.0%	\$ 2,133,955	100.0%	3.7%
<b>TOTAL EXPENDITURES BY OBJECT</b>	<b>\$ 2,057,106</b>		<b>\$ 2,133,955</b>		<b>3.7%</b>

CURRENT UNRESTRICTED OPERATING ACCOUNT  
SUMMARY OF REVENUE DATA (TOTAL)

UNIT NAME: **FLATHEAD VALLEY COMMUNITY COLLEGE**

NAME OF FUND	FY2019 ACTUAL	PERCENT	FY2020 BUDGETED	PERCENT	PERCENT INCR/(DECR)
State Allocation	\$8,681,392	44.2%	\$9,204,303	44.5%	6.0%
Tuition					
In-District Tuition	4,053,717	20.6%	\$3,834,489	18.5%	-5.4%
Out of District Tuition	758,568	3.9%	\$736,137	3.6%	-3.0%
Out of State Tuition	415,405	2.1%	\$450,187	2.2%	8.4%
WUE Tuition	49,965	0.3%	\$26,206	0.1%	-47.6%
Total Tuition	\$5,277,655	26.9%	\$5,047,019	24.4%	-4.4%
Local Support	5,211,529	26.5%	\$5,898,405	28.5%	13.2%
Other	462,051	2.4%	\$552,836	2.7%	19.6%
<b>Total Revenues</b>	<b>\$19,632,627</b>	<b>100.0%</b>	<b>\$20,702,563</b>	<b>100.0%</b>	<b>5.4%</b>

ACADEMIC YEAR  
19-20

MANDATORY TUITION AND FEES PER STUDENT (@ 14 credits)	Tuition	Fees	Total
In-District	\$3,631.60	\$1,359.00	\$4,990.60
Out of District	\$5,017.60	\$1,359.00	\$6,376.60
Out of State	\$10,799.60	\$1,359.00	\$12,158.60
WUE	\$7,068.60	\$1,359.00	\$8,427.60

Estimated value of one mill - Flathead County FY19

\$267,502

Estimated value of one mill - Lincoln County FY19

\$36,503

Percent of mandatory mill levy support approved by Board of Trustees

14%

Beckie Christiaens

Vice President and Chief Financial Officer, Administration & Finance

Date: 8/9/2019

**Flathead Valley Community College**  
**Budget for Auxiliary Funds**  
**FY20**

BUD 400A

Fund	Beginning Fund Balance	Revenue	Transfers in	Total Revenue	Compensation & Benefits	Operation & Capital	Transfers out	Total Expenses	Ending Fund Balance
Bookstore	476,850	925,000		925,000	120,000	708,000		828,000	573,850
Housing	145,511	730,000		730,000	92,000	605,000		697,000	178,511
Early Childhood Center	0	350,000		350,000	310,000	40,000		350,000	0
Food Service	67,310	220,000		220,000	90,025	110,805		200,830	86,480
Student Health Clinic	75,517	185,000		185,000	28,000	140,000		168,000	92,517
<b>Totals</b>	<b>765,188</b>	<b>2,410,000</b>	<b>0</b>	<b>2,410,000</b>	<b>640,025</b>	<b>1,603,805</b>	<b>0</b>	<b>2,243,830</b>	<b>931,358</b>

**Flathead Valley Community College**  
**Actual for Auxiliary Funds**  
**FY19**

BUD 400A

Fund	Beginning Fund Balance	Revenue	Transfers in	Total Revenue	Compensation & Benefits	Operation & Capital	Transfers out	Total Expenses	Ending Fund Balance
Bookstore	486,402	925,256		925,256	210,790	724,017		934,807	476,850
Housing	135,949	702,526		702,526	89,481	603,483		692,964	145,511
Early Childhood Center	0	350,312		350,312	350,312	0		350,312	0
Food Service	3,639	208,897		208,897	80,025	65,201		145,226	67,310
Student Health Clinic	7,174	185,030		185,030	27,711	88,976		116,687	75,517
<b>Totals</b>	<b>633,163</b>	<b>2,372,020</b>	<b>0</b>	<b>2,372,020</b>	<b>758,319</b>	<b>1,481,677</b>	<b>0</b>	<b>2,239,996</b>	<b>765,188</b>

**Flathead Valley Community College**  
**Budget for Designated Funds**  
**FY20**

BUD 400D

Fund	Beginning Fund Balance	Revenue	Transfers in	Total Revenue	Compensation & Benefits	Operation & Capital	Transfers out	Total Expenses	Ending Fund Balance
Instructional Fees	253,937	450,000		450,000	0	425,000		425,000	278,937
Continuing Education	270,978	595,000		595,000	500,000	100,000		600,000	265,978
Recharge Centers	485,019	30,000	80,000	110,000	50,000	120,000		170,000	425,019
Sales and Services	375,466	125,000		125,000	18,000	145,000		163,000	337,466
<b>Totals</b>	<b>1,385,400</b>	<b>1,200,000</b>	<b>80,000</b>	<b>1,280,000</b>	<b>568,000</b>	<b>790,000</b>	<b>0</b>	<b>1,358,000</b>	<b>1,307,400</b>

**Flathead Valley Community College**  
**Actual for Designated Funds**  
**FY19**

BUD 400D

Fund	Beginning Fund Balance	Revenue	Transfers in	Total Revenue	Compensation & Benefits	Operation & Capital	Transfers out	Total Expenses	Ending Fund Balance
Instructional Fees	224,390	461,848		461,848	2,016	430,286		432,301	253,937
Continuing Education	258,136	637,257		637,257	508,994	115,420		624,414	270,978
Recharge Centers	380,582	28,193	150,580	178,773	45,448	28,887		74,335	485,019
Sales and Services	411,869	139,441		139,441	8,491	167,353		175,844	375,466
<b>Totals</b>	<b>1,274,976</b>	<b>1,266,738</b>	<b>150,580</b>	<b>1,417,318</b>	<b>564,949</b>	<b>741,946</b>	<b>0</b>	<b>1,306,895</b>	<b>1,385,400</b>

**Flathead Valley Community College**  
**Budget for Plant Funds**  
**FY20**

BUD 400P

Fund	Beginning Fund Balance	Revenue	Transfers in	Total Revenue	Compensation & Benefits	Operation & Capital	Transfers out	Total Expenses	Less Compensated Absences	Ending Fund Balance
Unexpended Plant	7,687,318	1,800,000	0	1,800,000	0	6,574,875	0	6,574,875		2,912,443
Retirement of Indebtedness	0	1,092,328	795,773	1,888,101	0	1,888,101	0	0		1,888,101
<b>Totals</b>	<b>7,687,318</b>	<b>2,892,328</b>	<b>795,773</b>	<b>3,688,101</b>	<b>0</b>	<b>8,462,976</b>	<b>0</b>	<b>6,574,875</b>		<b>4,800,544</b>

**Flathead Valley Community College**  
**Actual for Plant Funds**  
**FY19**

BUD 400P

Fund	Beginning Fund Balance	Revenue	Transfers in	Total Revenue	Compensation & Benefits	Operation & Capital	Transfers out	Total Expenses	Less Compensated Absences	Ending Fund Balance
Unexpended Plant	7,524,782	1,799,138	25,000	1,824,138	0	926,903	734,699	1,661,602		7,687,318
Retirement of Indebtedness	0	1,180,292	709,601	1,889,893	0	1,889,893		1,889,893		0
<b>Totals</b>	<b>7,524,782</b>	<b>2,979,430</b>	<b>734,601</b>	<b>3,714,031</b>	<b>0</b>	<b>2,816,795</b>	<b>734,699</b>	<b>3,551,495</b>		<b>7,687,318</b>



**Flathead Valley Community College**  
**Budget for Restricted Funds**  
**FY20**

BUD 400R

Fund	Beginning Fund Balance	Revenue	Transfers in	Total Revenue	Compensation & Benefits	Operation & Capital	Transfers out	Total Expenses	Less Compensated Absences	Ending Fund Balance
Scholarships	0	1,010,000		1,010,000		1,010,000		1,010,000		0
Local Grants and Contracts	24,742	25,000		25,000	5,000	43,000		48,000		1,742
State Grants and Contracts	35,530	200,000		200,000	125,000	90,000		215,000		20,530
Federal Grants and Contracts	0	1,150,000		1,150,000	750,000	400,000		1,150,000		0
Financial Aid	0	2,400,000		2,400,000		2,400,000		2,400,000		0
<b>Totals</b>	<b>60,272</b>	<b>4,785,000</b>	<b>0</b>	<b>4,785,000</b>	<b>880,000</b>	<b>3,943,000</b>	<b>0</b>	<b>4,823,000</b>		<b>22,272</b>

**Flathead Valley Community College**  
**Actual for Restricted Funds**  
**FY19**

BUD 400R

Fund	Beginning Fund Balance	Revenue	Transfers in	Total Revenue	Compensation & Benefits	Operation & Capital	Transfers out	Total Expenses	Less Compensated Absences	Ending Fund Balance
Scholarships	16,216	1,107,654		1,107,654		1,123,870		1,123,870		0
Local Grants and Contracts	25,874	21,419		21,419		22,551		22,551		24,742
State Grants and Contracts	13,018	199,754		199,754	123,833	53,409		177,242		35,530
Federal Grants and Contracts	0	1,111,970		1,111,970	613,216	498,754		1,111,970		0
Financial Aid	0	2,368,796		2,368,796		2,368,796		2,368,796		0
<b>Totals</b>	<b>55,108</b>	<b>4,809,592</b>	<b>0</b>	<b>4,809,592</b>	<b>737,049</b>	<b>4,067,379</b>	<b>0</b>	<b>4,804,428</b>		<b>60,272</b>

## COMPARATIVE STATEMENT OF TUITION WAIVERS AND SCHOLARSHIPS

NAME		CODE					
FLATHEAD VALLEY COMMUNITY COLLEGE				CC			
DESCRIPTION	Original Op Plan FY2019		Actual FY2019		Budgeted FY2020	% Change in Utilization	% Change in Tuition Revenue Waived
	FTE Equivalent	Tuition Revenue Waived	FTE Equivalent	Tuition Revenue Waived	Tuition Revenue Waived		
Board of Trustee Approved Waivers							
Academic Achievement	119.71	423,000	139.04	491,329	490,000	-13.9%	-13.9%
FVCC Employee	25.47	90,000	26.96	95,277	90,000	-5.5%	-5.5%
High School Honors	22.64	80,000	29.09	102,810	100,000	-22.2%	-22.2%
Native American and Yellow Ribbon	5.66	20,000	3.26	11,518	12,000	73.6%	73.6%
Athletic	8.49	30,000	10.80	38,172	30,000	-21.4%	-21.4%
Discretionary	51.51	182,000	85.84	303,342	253,000	-40.0%	-40.0%
<b>Total Tuition Waived</b>	<b>233.47</b>	<b>825,000</b>	<b>295.01</b>	<b>1,042,448</b>	<b>975,000</b>	<b>-20.9%</b>	<b>-20.9%</b>

Flathead Valley Community College  
Authorized Cash Reserve FY2020

Community Colleges are permitted to designate a portion of the general fund end-of-year cash balance as a reserve for the succeeding year (MCA 20-15-321).

- > Cash reserve at the beginning of fiscal 2019 was \$1,934,840
- > General Fund cash reserve balance at fiscal year-end 2019 is \$1,963,263
- > Budgeted General Fund cash reserve balance at fiscal year-end 2020 is \$2,070,256

THE MONTANA COMMUNITY COLLEGE SYSTEM  
 FLATHEAD VALLEY COMMUNITY COLLEGE  
 CROSS REFERENCE OF FUNDING SOURCES  
 FISCAL YEAR 2020 -BUDGETED

\*\*Sources of Revenue designated by bullet points below\*\*

**20-15-311 Funding sources.** The annual operating budget of a community college district must be financed from the following sources:

(1) the estimated revenue to be realized from student tuition and fees, except revenue related to community service courses, as defined by the board of regents;						
	Student Tuition -		Budgeted FY20 Tuition (gross)	\$5,047,019		BUD 300 Main Revenue-Total Tuition and Fees
	Student Fees -Designated		Budgeted FY20 Instructional Fees	\$450,000		BUD 400D FY20 Designated Funds - Instructional Fees
	Student Fees - Plant		Budgeted FY20 Mandatory Fees	\$1,800,000		BUD 400P FY20 Plant Funds -Mandatory fees collected are included in revenue budgeted for Unexpended Plant
	Student Fees - AUX		Budgeted FY20 Health Service Fee	\$185,000		BUD 400A FY20 Auxiliary Funds- Student Health Clinic
(2) subject to 15-10-420, a mandatory mill levy on the community college district;						
	General Mill Levy -	MCA 20-15-311	Mandatory	Budgeted FY20	\$2,653,621	BUD 300 Main Revenue - Included in Local Support
Other Mill Levies						
	Retirement Levy	MCA 20-9-501	Mandatory	Budgeted FY20	\$1,269,073	BUD 300 Main Revenue - Included in Local Support
	Medical Levy	MCA 2-9-212	Permissive	Budgeted FY20	\$1,727,964	BUD 300 Main Revenue - Included in Local Support
	Debt Service	MCA 20-15-301	Voted	Budgeted FY20	\$1,092,328	BUD 400P FY20 Plant Funds -Revenue budgeted for Retirement of Indebtedness
(3) subject to 15-10-420, the adult education levy authorized under provisions of 20-15-305;						
	Continuing/Adult Education Mill Levy			Budgeted FY20	\$267,502	BUD 400D FY20 Designated Funds - levy amount is included in revenue budgeted for Continuing Education
(4) the state general fund appropriation;						
	State Allocation			Budgeted FY20	\$9,204,303	BUD 300 Main Revenue - State Allocation
(5) an optional voted levy on the community college district that must be submitted to the electorate in accordance with general school election laws and 15-10-425;						
	FVCC has no optional voted levy					
(6) all other income, revenue, balances, or reserves <u>not restricted</u> by a source outside the community college district to a specific purpose;						
	Entitlement distribution			Budgeted FY20	\$402,836	BUD 300 Main Revenue- included in Other
	Misc. other revenue- i.e. late fees, transcript fees etc.			Budgeted FY20	\$150,000	BUD 300 Main Revenue- included in Other
	Other Auxiliary -Bookstore, Housing, ECC, Food Service			Budgeted FY20	\$2,225,000	BUD 400A FY20 Auxiliary Funds -Revenue for these Aux operations
	Other Designated - Recharge Centers, Sales and Services			Budgeted FY20	\$235,000	BUD 400D FY20 Designated -Revenue for these Designated operations
(7) income, revenue, balances, or reserves <u>restricted</u> by a source outside the community college district to a specific purpose. Student fees paid for community service courses, as defined by the board of regents, are considered restricted to a specific purpose.						
	Restricted Funds			Budgeted FY20	\$4,785,000	BUD 400R FY20 Restricted Funds -Total Revenue budgeted for the fund
	Continuing/Adult Education			Budgeted FY20	\$327,498	BUD 400D FY20 Designated Funds - Revenue budgeted for Continuing Education less the local levy listed in item (3) above.
(8) income from a political subdivision that is designated a community college service region under 20-15-241.						
	Lincoln County Service Region			Budgeted FY20	\$242,747	BUD 300 Main Revenue - Included in Local Support