

# Flathead Valley Community College

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Flathead Valley Community College  
ALL FUNDS  
FISCAL YEAR 2022


| Campus/Agency   | Actual<br>FY 2021    | Budgeted<br>FY 2022  | Dollar Change<br>Actual 2021 to<br>Budgeted 2022 | Percent Change<br>Actual 2021 to<br>Budgeted 2022 |
|---|----------------------|----------------------|--|---|
| <b>Educational Unit, Community College or Agency:</b> |                      |                      |  |   |
| Current Operating Unrestricted                        | \$ 20,639,318        | \$ 21,084,111        | \$ 444,793                                       | 2%  |
| Current Restricted                                    | 5,835,692            | 5,873,692            | \$ 37,999  | 1%  |
| Current Designated                                    | 1,210,258            | 1,220,000            | \$ 9,742   | 1%  |
| Auxiliary Enterprises                                 | 1,338,136            | 1,522,000            | \$ 183,864                                       | 14%   |
| Plant Funds   | 1,157,355            | 1,200,000            | \$ 42,645  | 4%  |
| <b>TOTAL ALL FUNDS</b>                                | <b>\$ 30,180,759</b> | <b>\$ 30,899,803</b> | <b>\$ 719,044</b>                                | <b>2%</b>   |

**CURRENT UNRESTRICTED OPERATING ACCOUNT  
SUMMARY OF REVENUE DATA (TOTAL)**

UNIT: Flathead Valley Community College

| <b>NAME OF FUND</b>                   | <b>ACTUAL<br/>FY2021</b> | <b>PERCENT</b> | <b>BUDGETED<br/>FY2022</b> | <b>PERCENT</b> | <b>PERCENT<br/>INCR/(DECR)</b> |
|---------------------------------------|--------------------------|----------------|----------------------------|----------------|--------------------------------|
| General Fund:                         |                          |                |                            |                |                                |
| State Appropriations                  |                          |                |                            |                |                                |
| HB 2                                  | \$9,034,908              | 43.8%          | \$8,838,420                | 41.9%          | -2.2%                          |
| HB 2 Leg Audit                        | \$0                      | 0.0%           | \$31,999                   | 0.2%           |                                |
| OTO                                   | \$0                      | 0.0%           | \$300,000                  | 1.4%           |                                |
| Base DP                               | \$0                      | 0.0%           | \$300,000                  | 1.4%           |                                |
| HB13                                  | \$161,186                | 0.8%           |                            | 0.0%           | -100.0%                        |
| Total State Appropriations            | \$9,196,094              | 44.6%          | \$9,470,419                | 44.9%          | 3.0%                           |
| In-District Tuition                   | \$3,393,128              | 16.4%          | \$3,485,009                | 16.5%          | 2.7%                           |
| Out of District Tuition               | \$846,763                | 4.1%           | \$819,360                  | 3.9%           | -3.2%                          |
| Out of State Tuition                  | \$380,352                | 1.8%           | \$378,172                  | 1.8%           | -0.6%                          |
| WUE                                   | \$78,052                 | 0.4%           | \$80,619                   | 0.4%           | 3.3%                           |
| Total Tuition & Fees                  | \$4,698,295              | 22.8%          | \$4,763,160                | 22.6%          | 1.4%                           |
| Mandatory Levy                        | \$6,226,997              | 30.2%          | \$6,281,196                | 29.8%          | 0.9%                           |
| Other                                 | \$517,932                | 2.5%           | \$569,336                  | 2.7%           | 9.9%                           |
| <b>SUB-TOTAL UNRESTRICTED REVENUE</b> | <b>\$20,639,318</b>      | <b>100.0%</b>  | <b>\$21,084,111</b>        | <b>100.0%</b>  | <b>2.2%</b>                    |
| <b>TOTAL UNRESTRICTED REVENUE</b>     | <b>\$20,639,318</b>      |                | <b>\$21,084,111</b>        |                | <b>2.2%</b>                    |

| <b>MANDATORY TUITION AND FEES PER STUDENT (@ 15 credits)</b> | <b>FY 2021</b>   | <b>FY 2022</b>   |
|--|------------------|------------------|
| In-District  | \$4,991          | \$5,286          |
| Out of District  | \$6,377          | \$6,714          |
| Out of State   | \$12,159         | \$12,636         |
| WUE  | \$8,428          | \$8,838          |
| Other:   |                  |                  |
| <b>Value of One Mill - Flathead County</b>                   | <b>\$285,935</b> | <b>\$325,886</b> |
| <b>Value of One Mill - Lincoln County</b>                    | <b>\$37,319</b>  | <b>\$41,351</b>  |
| <b>Percent of Mandatory Mill Levy Support</b>                | <b>28.94%</b>    | <b>29.79%</b>    |
| <b>Anticipated Reversion</b>                                 |                  |                  |

|   |   |           |
|---|---|-----------|
| Title: Vice President and Chief Financial Officer, Administration & Finance | Signature:  | 8/13/2021 |
|---|---|-----------|

CURRENT UNRESTRICTED OPERATING ACCOUNT  
COMPARATIVE EXPENDITURES AND FTE DATA GRAND TOTAL

UNIT: Flathead Valley Community College

ACCOUNTING ENTITY: **GRAND TOTAL CURRENT UNRESTRICTED EXPENDITURES**

| DESCRIPTION OF ACTIVITY             | ACTUAL<br>FY2021     | PERCENT       | BUDGETED FY2022      | PERCENT       | PERCENT<br>CHANGE |
|-------------------------------------|----------------------|---------------|----------------------|---------------|-------------------|
| Contract Faculty                    | 90.96                | 45.9%         | 91.05                | 45.5%         | 0.1%              |
| Contract Professional & Admin.      | 74.47                | 37.6%         | 76.55                | 38.2%         | 2.8%              |
| Support Staff                       | 32.67                | 16.5%         | 32.73                | 16.3%         | 0.2%              |
| Other Employees (Workstudy)         | 0.00                 | 0.0%          | 0.00                 | 0.0%          |                   |
| <b>TOTAL FTE'S</b>                  | <b>198.10</b>        | <b>100.0%</b> | <b>200.33</b>        | <b>100.0%</b> | <b>1.1%</b>       |
| <b>TOTAL FY FTE STUDENTS</b>        | <b>1,276</b>         |               | <b>1,428</b>         |               | <b>11.9%</b>      |
| <b>PERSONAL SERVICES:</b>           |                      |               |                      |               |                   |
| Contract Faculty                    | 6,110,141            | 31.0%         | 6,195,806            | 30.8%         | 1.4%              |
| Contract Professional & Admin.      | 4,416,287            | 22.4%         | 4,478,205            | 22.3%         | 1.4%              |
| Support Staff                       | 1,419,763            | 7.2%          | 1,439,667            | 7.2%          | 1.4%              |
| Other Employees (Workstudy)         | 118,341              | 0.6%          | 120,000              | 0.6%          | 1.4%              |
| <b>Total Salaries</b>               | <b>\$ 12,064,532</b> | <b>61.3%</b>  | <b>\$ 12,233,678</b> | <b>60.9%</b>  | <b>1.4%</b>       |
| Employee Benefits                   | 4,691,763            | 23.8%         | 4,773,826            | 23.8%         | 1.7%              |
| <b>TOTAL PERSONAL SERVICES</b>      | <b>\$ 16,756,295</b> | <b>85.1%</b>  | <b>\$ 17,007,504</b> | <b>84.7%</b>  | <b>1.5%</b>       |
| <b>OPERATING EXPENSES:</b>          |                      |               |                      |               |                   |
| Contracted Services                 | 1,780,340            | 9.0%          | 1,942,944            | 9.7%          | 9.1%              |
| Supplies and Materials              | 337,494              | 1.7%          | 326,405              | 1.6%          | -3.3%             |
| Communications                      | 363,972              | 1.8%          | 362,700              | 1.8%          | -0.3%             |
| Travel                              | 9,516                | 0.0%          | 168,000              | 0.8%          | 1665.4%           |
| Rent                                | 83,889               | 0.4%          | 97,800               | 0.5%          | 16.6%             |
| Utilities                           | 375,353              | 1.9%          | 411,985              | 2.1%          | 9.8%              |
| Repair and Maintenance              | 63,960               | 0.3%          | 105,000              | 0.5%          | 64.2%             |
| Other                               | 176,074              | 0.9%          | 10,600               | 0.1%          | -94.0%            |
| Total Operating Expenses            | \$ 3,190,598         | 16.2%         | \$ 3,425,434         | 17.1%         | 7.4%              |
| Equipment and Capital               | 427,208              | 2.2%          | 211,542              | 1.1%          | -50.5%            |
| NonMandatory Transfers              | \$ (688,760)         | -3.5%         | \$ (560,369)         | -2.8%         | -18.6%            |
| Total Expenditures                  | \$ 19,685,341        | 100.0%        | \$ 20,084,111        | 100.0%        | 2.0%              |
| Scholarships                        | \$ 953,977           |               | \$ 1,000,000         |               | 4.8%              |
| <b>TOTAL EXPENDITURES BY OBJECT</b> | <b>\$ 20,639,318</b> |               | <b>\$ 21,084,111</b> |               | <b>2.2%</b>       |
| <b>Recap by Program:</b>            |                      |               |                      |               |                   |
| Instruction                         | \$ 7,301,774         | 37.1%         | \$ 7,279,124         | 36.2%         | -0.3%             |
| Academic Support                    | 1,685,784            | 8.6%          | 1,672,081            | 8.3%          | -0.8%             |
| Student Services                    | 2,277,597            | 11.6%         | 2,504,043            | 12.5%         | 9.9%              |
| Institutional Support               | 6,503,084            | 33.0%         | 6,569,934            | 32.7%         | 1.0%              |
| Operation and Maintenance of Plant  | 1,917,102            | 9.7%          | 2,058,929            | 10.3%         | 7.4%              |
| Sub-Total                           | \$ 19,685,341        | 100.0%        | \$ 20,084,111        | 100.0%        | 2.0%              |
| Scholarships                        | 953,977              |               | 1,000,000            |               | 4.8%              |
| <b>TOTAL EXPENSES BY PROGRAM</b>    | <b>\$ 20,639,318</b> |               | <b>\$ 21,084,111</b> |               | <b>2.2%</b>       |

Title: Vice President and Chief Financial Officer, Administration & Finance

Signature

*Rodie Christians*

Date

8/13/2021

CURRENT UNRESTRICTED OPERATING ACCOUNT  
COMPARATIVE EXPENDITURES AND FTE DATA BY PROGRAM

| UNIT: Flathead Valley Community College<br>ACCOUNTING FUNCTION: <b>INSTRUCTION</b> |                     |               |                     |               |                   |
|--|---------------------|---------------|---------------------|---------------|-------------------|
| DESCRIPTION OF ACTIVITY  | ACTUAL<br>FY2021    | PERCENT       | BUDGETED<br>FY2022  | PERCENT       | PERCENT<br>CHANGE |
| Contract Faculty   | 80.96               | 100.0%        | 81.05               | 100.0%        | 0.1%              |
| Contract Professional & Admin.   |                     | 0.0%          |                     | 0.0%          |                   |
| Support Staff  |                     | 0.0%          |                     | 0.0%          |                   |
| Other Employees (Workstudy)  |                     | 0.0%          |                     | 0.0%          |                   |
| <b>TOTAL FTE'S</b>   | <b>80.96</b>        | <b>100.0%</b> | <b>81.05</b>        | <b>100.0%</b> | <b>0.1%</b>       |
| <b>TOTAL FY FTE STUDENTS</b>   |                     |               |                     |               |                   |
| <b>PERSONAL SERVICES:</b>  |                     |               |                     |               |                   |
| Contract Faculty   | \$ 4,852,769        | 66.5%         | \$ 4,920,806        | 67.6%         | 1.4%              |
| Contract Professional & Admin.   |                     | 0.0%          |                     | 0.0%          |                   |
| Support Staff  |                     | 0.0%          |                     | 0.0%          |                   |
| Other Employees (Workstudy)  |                     | 0.0%          |                     | 0.0%          |                   |
| <b>Total Salaries</b>  | <b>\$ 4,852,769</b> | <b>66.5%</b>  | <b>\$ 4,920,806</b> | <b>67.6%</b>  | <b>1.4%</b>       |
| Employee Benefits  | \$ 1,926,825        | 26.4%         | \$ 1,960,527        | 26.9%         | 1.7%              |
| <b>TOTAL PERSONAL SERVICES</b>   | <b>\$ 6,779,594</b> | <b>92.8%</b>  | <b>\$ 6,881,333</b> | <b>94.5%</b>  | <b>1.5%</b>       |
| <b>OPERATING EXPENSES:</b>   |                     |               |                     |               |                   |
| Contracted Services  | \$ 490,373          | 6.7%          | \$ 450,000          | 6.2%          | -8.2%             |
| Supplies and Materials   | 122,911             | 1.7%          | 85,000              | 1.2%          | -30.8%            |
| Communications   | 1,529               | 0.0%          | 1,500               | 0.0%          | -1.9%             |
| Travel   | 4,032               | 0.1%          | 40,000              | 0.5%          | 892.1%            |
| Rent   | 984                 | 0.0%          | 1,600               | 0.0%          | 62.6%             |
| Utilities  | 340                 | 0.0%          | 800                 | 0.0%          | 135.4%            |
| Repair and Maintenance   | 9,997               | 0.1%          | 9,000               | 0.1%          | -10.0%            |
| Other  | 11,148              | 0.2%          | 3,000               | 0.0%          | -73.1%            |
| Total Operating Expenses   | \$ 641,314          | 8.8%          | \$ 590,900          | 8.1%          | -7.9%             |
| Equipment and Capital  | 163,000             | 2.2%          | 10,000              | 0.1%          | -93.9%            |
| NonMandatory Transfers   | (282,134)           | -3.9%         | (203,109)           | -2.8%         | -28.0%            |
| Total Expenditures   | \$ 7,301,774        | 100.0%        | \$ 7,279,124        | 100.0%        | -0.3%             |
| Scholarships   | 953,977             |               | 1,000,000           |               | 4.8%              |
| <b>TOTAL EXPENDITURES BY OBJECT</b>  | <b>\$ 8,255,751</b> |               | <b>\$ 8,279,124</b> |               | <b>0.3%</b>       |

CURRENT UNRESTRICTED OPERATING ACCOUNT  
COMPARATIVE EXPENDITURES AND FTE DATA BY PROGRAM

| UNIT: Flathead Valley Community College<br>ACCOUNTING FUNCTION: <b>ACADEMIC SUPPORT</b> |                  |               |                    |               |                   |
|---|------------------|---------------|--------------------|---------------|-------------------|
| DESCRIPTION OF ACTIVITY   | ACTUAL<br>FY2021 | PERCENT       | BUDGETED<br>FY2022 | PERCENT       | PERCENT<br>CHANGE |
| Contract Faculty  |                  | 0.0%          |                    | 0.0%          |                   |
| Contract Professional & Admin.  | 8.99             | 60.1%         | 9.00               | 60.1%         | 0.1%              |
| Support Staff   | 5.97             | 39.9%         | 5.98               | 39.9%         | 0.2%              |
| Other Employees (Workstudy)   |                  | 0.0%          |                    | 0.0%          |                   |
| <b>TOTAL FTE'S</b>  | <b>14.96</b>     | <b>100.0%</b> | <b>14.98</b>       | <b>100.0%</b> | <b>0.1%</b>       |
| <b>TOTAL FY FTE STUDENTS</b>  |                  |               |                    |               |                   |
| <b>PERSONAL SERVICES:</b>   |                  |               |                    |               |                   |
| Contract Faculty  |                  | 0.0%          |                    | 0.0%          |                   |
| Contract Professional & Admin.  | 663,299          | 39.3%         | 672,599            | 40.2%         | 1.4%              |
| Support Staff   | 236,056          | 14.0%         | 239,365            | 14.3%         | 1.4%              |
| Other Employees (Workstudy)   |                  | 0.0%          |                    | 0.0%          |                   |
| <b>Total Salaries</b>   | <b>899,355</b>   | <b>53.3%</b>  | <b>911,964</b>     | <b>54.5%</b>  | 1.4%              |
| Employee Benefits   | 352,276          | 20.9%         | 358,437            | 21.4%         | 1.7%              |
| <b>TOTAL PERSONAL SERVICES</b>  | <b>1,251,631</b> | <b>74.2%</b>  | <b>1,270,401</b>   | <b>76.0%</b>  | <b>1.5%</b>       |
| <b>OPERATING EXPENSES:</b>  |                  |               |                    |               |                   |
| Contracted Services   | 314,321          | 18.6%         | 300,000            | 17.9%         | -4.6%             |
| Supplies and Materials  | 28,731           | 1.7%          | 35,000             | 2.1%          | 21.8%             |
| Communications  | 375              | 0.0%          | 6,000              | 0.4%          | 1498.3%           |
| Travel  | 971              | 0.1%          | 50,000             | 3.0%          | 5049.2%           |
| Rent  |                  | 0.0%          |                    | 0.0%          |                   |
| Utilities   |                  | 0.0%          | 1,300              | 0.1%          |                   |
| Repair and Maintenance  | 1,349            | 0.1%          | 1,000              | 0.1%          | -25.9%            |
| Other   | 46,701           | 2.8%          |                    | 0.0%          | -100.0%           |
| Total Operating Expenses  | 392,448          | 23.3%         | 393,300            | 23.5%         | 0.2%              |
| Equipment and Capital   | 107,241          | 6.4%          | 55,000             | 3.3%          | -48.7%            |
| NonMandatory Transfers  | (65,536)         | -3.9%         | (46,620)           | -2.8%         | -28.9%            |
| Total Expenditures  | \$ 1,685,784     | 100.0%        | 1,672,081          | 100.0%        | -0.8%             |
| Scholarships  |                  |               |                    |               |                   |
| <b>TOTAL EXPENDITURES BY OBJECT</b>   | <b>1,685,784</b> |               | <b>1,672,081</b>   |               | <b>-0.8%</b>      |

CURRENT UNRESTRICTED OPERATING ACCOUNT  
COMPARATIVE EXPENDITURES AND FTE DATA BY PROGRAM

| UNIT: Flathead Valley Community College      |                  |               |                    |               |                   |
|--|------------------|---------------|--------------------|---------------|-------------------|
| ACCOUNTING FUNCTION: <b>STUDENT SERVICES</b> |                  |               |                    |               |                   |
| DESCRIPTION OF ACTIVITY                      | ACTUAL<br>FY2021 | PERCENT       | BUDGETED<br>FY2022 | PERCENT       | PERCENT<br>CHANGE |
| Contract Faculty                             |                  |               |                    |               |                   |
| Contract Professional & Admin.               | 20.57            | 73.7%         | 20.59              | 73.7%         | 0.1%              |
| Support Staff                                | 7.33             | 26.3%         | 7.34               | 26.3%         | 0.1%              |
| Other Employees (Workstudy)                  |                  | 0.0%          |                    | 0.0%          |                   |
| <b>TOTAL FTE'S</b>                           | <b>27.90</b>     | <b>100.0%</b> | <b>27.93</b>       | <b>100.0%</b> | <b>0.1%</b>       |
| <b>TOTAL FY FTE STUDENTS</b>                 |                  |               |                    |               |                   |
| <b>PERSONAL SERVICES:</b>                    |                  |               |                    |               |                   |
| Contract Faculty                             |                  | 0.0%          |                    | 0.0%          |                   |
| Contract Professional & Admin.               | 1,132,129        | 49.7%         | 1,148,002          | 45.8%         | 1.4%              |
| Support Staff                                | 276,463          | 12.1%         | 280,339            | 11.2%         | 1.4%              |
| Other Employees (Workstudy)                  |                  | 0.0%          |                    | 0.0%          |                   |
| <b>Total Salaries</b>                        | <b>1,408,592</b> | <b>61.8%</b>  | <b>1,428,340</b>   | <b>57.0%</b>  | <b>1.4%</b>       |
| Employee Benefits                            | 644,991          | 28.3%         | 656,272            | 26.2%         | 1.7%              |
| <b>TOTAL PERSONAL SERVICES</b>               | <b>2,053,583</b> | <b>90.2%</b>  | <b>2,084,613</b>   | <b>83.2%</b>  | <b>1.5%</b>       |
| <b>OPERATING EXPENSES:</b>                   |                  |               |                    |               |                   |
| Contracted Services                          | 249,737          | 11.0%         | 360,000            | 14.4%         | 44.2%             |
| Supplies and Materials                       | 17,000           | 0.7%          | 26,000             | 1.0%          | 52.9%             |
| Communications                               | 400              | 0.0%          | 200                | 0.0%          | -50.0%            |
| Travel                                       | 9                | 0.0%          | 18,000             | 0.7%          | 211664.7%         |
| Rent   |                  | 0.0%          | 5,000              | 0.2%          |                   |
| Utilities                                    |                  | 0.0%          |                    | 0.0%          |                   |
| Repair and Maintenance                       |                  | 0.0%          | 15,000             | 0.6%          |                   |
| Other  | 4,307            | 0.2%          | 100                | 0.0%          | -97.7%            |
| Total Operating Expenses                     | 271,454          | 11.9%         | 424,300            | 16.9%         | 56.3%             |
| Equipment and Capital                        | 50,000           | 2.2%          | 65,000             | 2.6%          | 30.0%             |
| NonMandatory Transfers                       | (97,440)         | -4.3%         | (69,870)           | -2.8%         | -28.3%            |
| Total Expenditures                           | 2,277,597        | 100.0%        | 2,504,043          | 100.0%        | 9.9%              |
| Scholarships                                 |                  |               |                    |               |                   |
| <b>TOTAL EXPENDITURES BY OBJECT</b>          | <b>2,277,597</b> |               | <b>2,504,043</b>   |               | <b>9.9%</b>       |

CURRENT UNRESTRICTED OPERATING ACCOUNT  
COMPARATIVE EXPENDITURES AND FTE DATA BY PROGRAM

| UNIT: Flathead Valley Community College<br>ACCOUNTING FUNCTION: <b>INSTITUTIONAL SUPPORT</b> |                          |                |                            |                |                           |
|--|--------------------------|----------------|----------------------------|----------------|---------------------------|
| <b>DESCRIPTION OF ACTIVITY</b>   | <b>ACTUAL<br/>FY2021</b> | <b>PERCENT</b> | <b>BUDGETED<br/>FY2022</b> | <b>PERCENT</b> | <b>PERCENT<br/>CHANGE</b> |
| Contract Faculty   | 10.00                    |                | 10.00                      | 17.0%          | 0.0%                      |
| Contract Professional & Admin.   | 41.91                    | 73.7%          | 43.96                      | 74.6%          | 4.9%                      |
| Support Staff  | 4.92                     | 8.7%           | 4.94                       | 8.4%           | 0.4%                      |
| Other Employees (Workstudy)  |                          | 0.0%           |                            | 0.0%           |                           |
| <b>TOTAL FTE'S</b>   | <b>56.83</b>             | <b>82.4%</b>   | <b>58.90</b>               | <b>100.0%</b>  | <b>3.6%</b>               |
| <b>TOTAL FY FTE STUDENTS</b>   |                          |                |                            |                |                           |
| <b>PERSONAL SERVICES:</b>  |                          |                |                            |                |                           |
| Contract Faculty   | 1,257,372                | 19.3%          | 1,275,000                  | 19.4%          | 1.4%                      |
| Contract Professional & Admin.   | 2,447,606                | 37.6%          | 2,481,923                  | 37.8%          | 1.4%                      |
| Support Staff  | 386,663                  | 5.9%           | 392,084                    | 6.0%           | 1.4%                      |
| Other Employees (Workstudy)  | 118,341                  | 1.8%           | 120,000                    | 1.8%           | 1.4%                      |
| <b>Total Salaries</b>  | <b>4,209,982</b>         | <b>64.7%</b>   | <b>4,269,007</b>           | <b>65.0%</b>   | <b>1.4%</b>               |
| Employee Benefits  | 1,414,770                | 21.8%          | 1,439,516                  | 21.9%          | 1.7%                      |
| <b>TOTAL PERSONAL SERVICES</b>   | <b>5,624,752</b>         | <b>86.5%</b>   | <b>5,708,523</b>           | <b>86.9%</b>   | <b>1.5%</b>               |
| <b>OPERATING EXPENSES:</b>   |                          |                |                            |                |                           |
| Contracted Services  | 416,937                  | 6.4%           | 522,031                    | 7.9%           | 25.2%                     |
| Supplies and Materials   | 80,583                   | 1.2%           | 70,000                     | 1.1%           | -13.1%                    |
| Communications   | 286,619                  | 4.4%           | 280,000                    | 4.3%           | -2.3%                     |
| Travel   | 4,505                    | 0.1%           | 60,000                     | 0.9%           | 1232.0%                   |
| Rent   | 81,933                   | 1.3%           | 90,000                     | 1.4%           | 9.8%                      |
| Utilities  |                          | 0.0%           |                            | 0.0%           |                           |
| Repair and Maintenance   |                          | 0.0%           | 3,700                      | 0.1%           |                           |
| Other  | 113,726                  | 1.7%           | 7,000                      | 0.1%           | -93.8%                    |
| Total Operating Expenses   | 984,301                  | 15.1%          | 1,032,731                  | 15.7%          | 4.9%                      |
| Equipment and Capital  | 56,967                   | 0.9%           | 12,000                     | 0.2%           | -78.9%                    |
| NonMandatory Transfers   | (162,936)                | -2.5%          | (183,320)                  | -2.8%          | 12.5%                     |
| Total Expenditures   | 6,503,084                | 100.0%         | 6,569,934                  | 100.0%         | 1.0%                      |
| Scholarships   |                          |                |                            |                |                           |
| <b>TOTAL EXPENDITURES BY OBJECT</b>  | <b>6,503,084</b>         |                | <b>6,569,934</b>           |                | <b>1.0%</b>               |



CURRENT UNRESTRICTED OPERATING ACCOUNT  
COMPARATIVE EXPENDITURES AND FTE DATA BY PROGRAM

| UNIT: Flathead Valley Community College                        |                  |               |                    |               |                   |
|--|------------------|---------------|--------------------|---------------|-------------------|
| ACCOUNTING FUNCTION: <b>OPERATION AND MAINTENANCE OF PLANT</b> |                  |               |                    |               |                   |
| DESCRIPTION OF ACTIVITY  | ACTUAL<br>FY2021 | PERCENT       | BUDGETED<br>FY2022 | PERCENT       | PERCENT<br>CHANGE |
| Contract Faculty   |                  |               |                    |               |                   |
| Contract Professional & Admin.                                 | 3.00             | 17.2%         | 3.00               | 17.2%         | 0.0%              |
| Support Staff  | 14.45            | 82.8%         | 14.47              | 82.8%         | 0.1%              |
| Other Employees (Workstudy)                                    |                  |               |                    |               |                   |
| <b>TOTAL FTE'S</b>   | <b>17.45</b>     | <b>100.0%</b> | <b>17.47</b>       | <b>100.0%</b> | <b>0.1%</b>       |
| <b>TOTAL FY FTE STUDENTS</b>                                   |                  |               |                    |               |                   |
| <b>PERSONAL SERVICES:</b>                                      |                  |               |                    |               |                   |
| Contract Faculty   |                  | 0.0%          |                    | 0.0%          |                   |
| Contract Professional & Admin.                                 | 173,253          | 9.0%          | 175,682            | 8.5%          | 1.4%              |
| Support Staff  | 520,581          | 27.2%         | 527,879            | 25.6%         | 1.4%              |
| Other Employees (Workstudy)                                    |                  | 0.0%          |                    | 0.0%          |                   |
| <b>Total Salaries</b>  | <b>693,834</b>   | <b>36.2%</b>  | <b>703,561</b>     | <b>34.2%</b>  | 1.4%              |
| Employee Benefits  | 352,901          | 18.4%         | 359,073            | 17.4%         | 1.7%              |
| <b>TOTAL PERSONAL SERVICES</b>                                 | <b>1,046,735</b> | <b>54.6%</b>  | <b>1,062,634</b>   | <b>51.6%</b>  | <b>1.5%</b>       |
| <b>OPERATING EXPENSES:</b>                                     |                  |               |                    |               |                   |
| Contracted Services  | 308,971          | 16.1%         | 310,913            | 15.1%         | 0.6%              |
| Supplies and Materials   | 88,268           | 4.6%          | 110,405            | 5.4%          | 25.1%             |
| Communications   | 75,049           | 3.9%          | 75,000             | 3.6%          | -0.1%             |
| Travel   |                  | 0.0%          | -                  | 0.0%          |                   |
| Rent   | 972              | 0.1%          | 1,200              | 0.1%          | 23.4%             |
| Utilities  | 375,014          | 19.6%         | 409,885            | 19.9%         | 9.3%              |
| Repair and Maintenance   | 52,614           | 2.7%          | 76,300             | 3.7%          | 45.0%             |
| Other  | 192              | 0.0%          | 500                | 0.0%          | 160.4%            |
| Total Operating Expenses                                       | 901,080          | 47.0%         | 984,203            | 47.8%         | 9.2%              |
| Equipment and Capital  | 50,000           | 2.6%          | 69,542             | 3.4%          | 39.1%             |
| NonMandatory Transfers   | (80,714)         | -4.2%         | (57,451)           |               | -28.8%            |
| Total Expenditures   | 1,917,102        | 100.0%        | 2,058,929          | 102.8%        | 7.4%              |
| Scholarships   |                  |               |                    |               |                   |
| <b>TOTAL EXPENDITURES BY OBJECT</b>                            | <b>1,917,102</b> |               | <b>2,058,929</b>   |               | <b>7.4%</b>       |

**Flathead Valley Community College  
Budget for Auxiliary Funds  
FY 2022**

| Fund                          | Beginning<br>Fund<br>Balance | Revenues         | Transfers In | Total Revenue    | Compensation<br>& Benefits | Operation<br>& Capital | Transfers Out | Total<br>Expenses | Ending<br>Fund<br>Balance |
|-------------------------------|------------------------------|------------------|--------------|------------------|----------------------------|------------------------|---------------|-------------------|---------------------------|
| Bookstore                     | 643,700                      | 650,000          |              | 650,000          | 128,000                    | 450,000                |               | 578,000           | 715,700                   |
| Housing                       | 420,621                      | 700,000          |              | 700,000          | 95,000                     | 500,000                |               | 595,000           | 525,621                   |
| Food Service                  | 371,726                      | 150,000          |              | 150,000          | 126,000                    | 75,000                 |               | 201,000           | 320,726                   |
| Student Health Clinic         | 70,498                       | 120,000          |              | 120,000          | 28,000                     | 120,000                |               | 148,000           | 42,498                    |
|                               |                              |                  |              | -                |                            |                        |               | -                 | -                         |
| <b>Auxiliary Funds Totals</b> | <b>1,506,545</b>             | <b>1,620,000</b> | <b>-</b>     | <b>1,620,000</b> | <b>377,000</b>             | <b>1,145,000</b>       | <b>-</b>      | <b>1,522,000</b>  | <b>1,604,545</b>          |

**Flathead Valley Community College  
Actual for Auxiliary Funds  
FY 2021**

| Fund                          | Beginning<br>Fund<br>Balance | Revenues         | Transfers In | Total Revenue    | Compensation<br>& Benefits | Operation<br>& Capital | Transfers Out | Total<br>Expenses | Ending<br>Fund<br>Balance |
|-------------------------------|------------------------------|------------------|--------------|------------------|----------------------------|------------------------|---------------|-------------------|---------------------------|
| Bookstore                     | 604,349                      | 609,250          |              | 609,250          | -                          | 565,837                | 4,061         | 569,899           | 643,700                   |
| Housing                       | 293,000                      | 705,615          |              | 705,615          | -                          | 577,132                | 862           | 577,994           | 420,621                   |
| Food Service                  | 355,822                      | 84,635           | 2,748        | 87,383           | -                          | 70,416                 | 1,064         | 71,479            | 371,726                   |
| Student Health Clinic         | 73,136                       | 114,686          | 1,440        | 116,126          |                            | 118,764                | -             | 118,764           | 70,498                    |
|                               |                              |                  |              | -                |                            |                        |               | -                 | -                         |
| <b>Auxiliary Funds Totals</b> | <b>1,326,308</b>             | <b>1,514,186</b> | <b>4,188</b> | <b>1,518,373</b> | <b>-</b>                   | <b>1,332,149</b>       | <b>5,987</b>  | <b>1,338,136</b>  | <b>1,506,545</b>          |

**Flathead Valley Community College  
Budget for Restricted Funds  
FY 2022**

| Fund                           | Beginning<br>Fund<br>Balance | Revenues         | Transfers In     | Total Revenue    | Compensation<br>& Benefits | Operation<br>& Capital | Transfers Out | Total<br>Expenses | Ending<br>Fund<br>Balance |
|--------------------------------|------------------------------|------------------|------------------|------------------|----------------------------|------------------------|---------------|-------------------|---------------------------|
| Scholarships                   | -                            |                  | 1,300,000        | 1,300,000        |                            | 1,300,000              |               | 1,300,000         | -                         |
| Local Grants and Contracts     | 9,664                        | 23,692           |                  | 23,692           |                            | 23,692                 |               | 23,692            | 9,664                     |
| State Grants and Contracts     | 26,562                       | 100,000          |                  | 100,000          | 30,000                     | 70,000                 |               | 100,000           | 26,562                    |
| Federal Grants and Contracts   | -                            | 1,500,000        |                  | 1,500,000        | 750,000                    | 750,000                |               | 1,500,000         | -                         |
| Financial Aid                  | -                            | 2,950,000        |                  | 2,950,000        |                            | 2,950,000              |               | 2,950,000         | -                         |
| <b>Restricted Funds Totals</b> | <b>36,227</b>                | <b>4,573,692</b> | <b>1,300,000</b> | <b>5,873,692</b> | <b>780,000</b>             | <b>5,093,692</b>       | <b>-</b>      | <b>5,873,692</b>  | <b>36,227</b>             |

**Flathead Valley Community College  
Actual for Restricted Funds  
FY 2021**

| <b>Fund</b>                    | <b>Beginning Fund Balance</b> | <b>Revenues</b>  | <b>Transfers In</b> | <b>Total Revenue</b> | <b>Compensation &amp; Benefits</b> | <b>Operation &amp; Capital</b> | <b>Transfers Out</b> | <b>Total Expenses</b> | <b>Ending Fund Balance</b> |
|--------------------------------|-------------------------------|------------------|---------------------|----------------------|------------------------------------|--------------------------------|----------------------|-----------------------|----------------------------|
| Scholarships                   |                               | 1,058,638        |                     | 1,058,638            |                                    | 1,058,638                      |                      | 1,058,638             | -                          |
| Local Grants and Contracts     | 5,859                         | 23,692           |                     | 23,692               |                                    | 19,886                         |                      | 19,886                | 9,664                      |
| State Grants and Contracts     | (6,954)                       | 118,620          |                     | 118,620              | 33,191                             | 51,913                         |                      | 85,104                | 26,562                     |
| Federal Grants and Contracts   | (6,653)                       | 1,738,170        |                     | 1,738,170            | 717,743                            | 1,011,110                      | 2,664                | 1,731,517             | -                          |
| Financial Aid                  |                               | 2,940,548        |                     | 2,940,548            |                                    | 2,940,548                      |                      | 2,940,548             | -                          |
| <b>Restricted Funds Totals</b> | <b>(7,748)</b>                | <b>5,879,668</b> | <b>-</b>            | <b>5,879,668</b>     | <b>750,934</b>                     | <b>5,082,095</b>               | <b>2,664</b>         | <b>5,835,692</b>      | <b>36,227</b>              |

**Flathead Valley Community College  
Budget for Designated Funds  
FY 2022**

| Fund                           | Beginning<br>Fund<br>Balance | Revenues         | Transfers In   | Total Revenue    | Compensation<br>& Benefits | Operation<br>& Capital | Transfers Out | Total<br>Expenses | Ending<br>Fund<br>Balance |
|--------------------------------|------------------------------|------------------|----------------|------------------|----------------------------|------------------------|---------------|-------------------|---------------------------|
| Instructional Fees             | 408,231                      | 350,000          |                | 350,000          |                            | 350,000                |               | 350,000           | 408,231                   |
| Continuing Education           | 108,848                      | 600,000          |                | 600,000          | 450,000                    | 70,000                 |               | 520,000           | 188,848                   |
| Recharge Centers               | 758,065                      | 25,000           | 100,000        | 125,000          | 50,000                     | 50,000                 |               | 100,000           | 783,065                   |
| Sales and Services             | 732,511                      | 200,000          |                | 200,000          |                            | 250,000                |               | 250,000           | 682,511                   |
| <b>Designated Funds Totals</b> | <b>2,007,655</b>             | <b>1,175,000</b> | <b>100,000</b> | <b>1,275,000</b> | <b>500,000</b>             | <b>720,000</b>         | <b>-</b>      | <b>1,220,000</b>  | <b>2,062,655</b>          |

**Flathead Valley Community College  
Actual for Designated Funds  
FY 2021**

| <b>Fund</b>                    | <b>Beginning<br/>Fund<br/>Balance</b> | <b>Revenues</b>  | <b>Transfers In</b> | <b>Total Revenue</b> | <b>Compensation<br/>&amp; Benefits</b> | <b>Operation<br/>&amp; Capital</b> | <b>Transfers Out</b> | <b>Total<br/>Expenses</b> | <b>Ending<br/>Fund<br/>Balance</b> |
|--------------------------------|---------------------------------------|------------------|---------------------|----------------------|--|------------------------------------|----------------------|---------------------------|------------------------------------|
| Instructional Fees             | 353,515                               | 405,229          | 30,000              | 435,229              | -                                      | 342,182                            | 38,330               | 380,513                   | 408,231                            |
| Continuing Education           | 235,283                               | 442,256          |                     | 442,256              | 482,158                                | 77,755                             | 8,777                | 568,690                   | 108,848                            |
| Recharge Centers               | 643,883                               | 11,492           | 113,236             | 124,728              | -                                      | 10,546                             |                      | 10,546                    | 758,065                            |
| Sales and Services             | 447,466                               | 533,485          | 2,068               | 535,553              |  | 249,968                            | 540                  | 250,508                   | 732,511                            |
| <b>Designated Funds Totals</b> | <b>1,680,147</b>                      | <b>1,392,462</b> | <b>145,304</b>      | <b>1,537,766</b>     | <b>482,158</b>                         | <b>680,452</b>                     | <b>47,648</b>        | <b>1,210,258</b>          | <b>2,007,655</b>                   |

**Flathead Valley Community College  
Budget for Plant Funds  
FY 2022**

| Fund                      | Beginning<br>Fund<br>Balance | Revenues         | Transfers In | Total Revenue    | Compensation<br>& Benefits | Operation<br>& Capital | Transfers Out | Total<br>Expenses | Ending<br>Fund<br>Balance |
|---------------------------|------------------------------|------------------|--------------|------------------|----------------------------|------------------------|---------------|-------------------|---------------------------|
| Unexpended Plant          | 8,907,399                    | 1,000,000        |              | 1,000,000        |                            | 1,200,000              |               | 1,200,000         | 8,707,399                 |
| <b>Plant Funds Totals</b> | <b>8,907,399</b>             | <b>1,000,000</b> | -            | <b>1,000,000</b> | -                          | <b>1,200,000</b>       | -             | <b>1,200,000</b>  | <b>8,707,399</b>          |



**Flathead Valley Community College  
Actual for Plant Funds  
FY 2021**

| Fund                      | Beginning<br>Fund<br>Balance | Revenues         | Transfers In | Total Revenue    | Compensation<br>& Benefits | Operation<br>& Capital | Transfers Out | Total<br>Expenses | Ending<br>Fund<br>Balance |
|---------------------------|------------------------------|------------------|--------------|------------------|----------------------------|------------------------|---------------|-------------------|---------------------------|
| Unexpended Plant          | 8,545,805                    | 1,518,949        |              | 1,518,949        | 4,758                      | 1,152,597              |               | 1,157,355         | 8,907,399                 |
| <b>Plant Funds Totals</b> | <b>8,545,805</b>             | <b>1,518,949</b> | -            | <b>1,518,949</b> | <b>4,758</b>               | <b>1,152,597</b>       | -             | <b>1,157,355</b>  | <b>8,907,399</b>          |

**COMPARATIVE STATEMENT OF TUITION WAIVERS AND SCHOLARSHIPS**

| CAMPUS                                   |                              |                              |                              | CODE  |
|--|------------------------------|------------------------------|------------------------------|---|
| <b>Flathead Valley Community College</b> |                              |                              |                              | <b>CC</b>                                   |
|  | Budgeted<br>FY21             | Actual FY21                  | Budgeted<br>FY22             |   |
| DESCRIPTION                              | Tuition<br>Revenue<br>Waived | Tuition<br>Revenue<br>Waived | Tuition<br>Revenue<br>Waived | % Change in<br>Tuition<br>Revenue<br>Waived |
| <b>Discretionary</b>                     |                              |                              |                              |   |
| <b>Mandatory</b>                         |                              |                              |                              |   |
| Academic Achievement                     | 490,000                      | 464,870                      | 490,000                      | 5.4%  |
| FVCC Employee                            | 90,000                       | 93,262                       | 90,000                       | -3.5%                                       |
| High School Honors                       | 100,000                      | 84,501                       | 100,000                      | 18.3%                                       |
| Native American and Yellow Ribbon        | 37,000                       | 40,870                       | 37,000                       | -9.5%                                       |
| Athletic                                 | 30,000                       | 18,050                       | 30,000                       | 66.2%                                       |
| Discretionary                            | 253,000                      | 252,423                      | 253,000                      | 0.2%  |
|  |                              |                              |                              |   |
| <b>Total Tuition Waived</b>              | <b>1,000,000</b>             | <b>953,977</b>               | <b>1,000,000</b>             |   |

CAMPUS: Flathead Valley Community College  
AUTHORIZED CASH RESERVE FY 2021

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). The amount of the general fund cash balance that is earmarked as cash reserve may not exceed 10% of the final general fund budget for the ensuing school fiscal year. The cash reserve is as follows:

Cash reserve balance at end of FY 2021: \$ 2,108,411

THE MONTANA COMMUNITY COLLEGE SYSTEM  
 CAMPUS: Flathead Valley Community College  
 CROSS REFERENCE OF FUNDING SOURCES

\*\*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;

|   |             |
|---|-------------|
| • General Fund(BUD 300) – Student Tuition - | \$4,763,160 |
| • General Fund(BUD 300) – Student Fees -    | \$50,000    |
| • Designated Funds - Student Fees -         | 405,229     |
| • Plant Funds - Student Fees -              | \$1,500,000 |
| • Auxiliary Funds - Student Fees -          | \$180,000   |

(2) subject to 15-10-420, a mandatory mill levy on the community college district;

|  |             |
|--|-------------|
| • General Fund(BUD 300) - Mandatory Levy -     | \$2,998,154 |
| • Retirement Fund (BUD 300) – Mandatory Levy - | \$1,305,419 |
| • Debt Service – Voted Levy -                  | \$986,695   |
| • Medical Fund (BUD 300) – Permissive Levy -   | \$1,664,724 |

(3) subject to 15-10-420, the adult education levy authorized under provisions of 20-15-305;

|   |           |
|---|-----------|
| • Public Service Auxiliary Fund(Adult education levy) | \$325,886 |
|---|-----------|

(4) the state general fund appropriation;

|   |             |
|---|-------------|
| • General Fund(BUD 300)-State Appropriation - | \$9,470,419 |
|---|-------------|

(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;

|   |  |
|---|--|
| • |  |
|---|--|

(6) all other income, revenue, balances, or reserves not restricted by a source outside the community college district to a specific purpose;

|   |           |
|---|-----------|
| • Other revenue in General Fund. These revenues are from Interest, Indirect Income and Rental Income BUD 300- | \$100,000 |
| • General fund (BUD 300) - HB124 Entitlement Payment  | \$419,336 |
| • General Fund Student Fees   | \$50,000  |

(7) income, revenue, balances, or reserves restricted 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 | \$ 4,573,692 |
|--------------------|--------------|

(8) income from a political subdivision that is designated a community college service region under 20-15-241.

|                                 |            |
|---------------------------------|------------|
| • Lincoln County Service Region | \$ 311,892 |
|---------------------------------|------------|