

Bitterroot Valley Community College

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BITTERROOT VALLEY COMMUNITY COLLEGE DISTRICT
ALL FUNDS
FISCAL YEAR 2026

Campus/Agency		Actual FY 2025	Budgeted FY 2026	Dollar Change Actual 2025 to Budgeted 2026	Percent Change Actual 2025 to Budgeted 2026
Educational Unit, Community College or Agency:					
Current Operating Unrestricted		\$ 50,710	\$ 48,537	\$ (2,173)	-4%
Current Restricted		-	-	\$ -	#DIV/0!
Current Designated		-	9,968	\$ 9,968	#DIV/0!
Auxiliary Enterprises		-	-	\$ -	#DIV/0!
Loan & Endowment Funds		-	-	\$ -	#DIV/0!
Plant Funds		-	-	\$ -	#DIV/0!
TOTAL ALL FUNDS		<u>\$ 50,710</u>	<u>\$ 58,505</u>	<u>\$ 7,795</u>	15%

CURRENT UNRESTRICTED OPERATING ACCOUNT
SUMMARY OF REVENUE DATA (TOTAL)

UNIT NAME: BITTERROOT VALLEY COMMUNITY COLLEGE DISTRICT

NAME OF FUND	ACTUAL FY2025	PERCENT	BUDGETED FY2026	PERCENT	PERCENT INCR/(DECR)
General Fund:					
State Appropriations					
HB 2		0.0%		0.0%	
HB 2 Leg Audit		0.0%		0.0%	
Carryforward	\$129,971	100.0%	\$92,277	100.0%	-29.0%
		0.0%		0.0%	
		0.0%		0.0%	
HB 377 PERS ER 1% inc		0.0%		0.0%	
HB 454 TRS ER 1% inc		0.0%		0.0%	
HB13		0.0%		0.0%	
Total State Appropriations	\$129,971	100.0%	\$92,277	100.0%	-29.0%
Student Fees		0.0%		0.0%	
In-District Tuition		0.0%		0.0%	
Out of District Tuition		0.0%		0.0%	
Out of State Tuition		0.0%		0.0%	
		0.0%		0.0%	
Total Tuition & Fees	\$0	0.0%	\$0	0.0%	
Mandatory Levy		0.0%		0.0%	
Other		0.0%		0.0%	
SUB-TOTAL UNRESTRICTED REVENUE	\$129,971	100.0%	\$92,277	100.0%	-29.0%
TOTAL UNRESTRICTED REVENUE	\$129,971		\$92,277		-29.0%

MANDATORY TUITION AND FEES PER STUDENT (@ 15 credits)

FY 2025

FY 2026

In-District

Out of District

Out of State

WUE

Other:

Value of One Mill - Ravalli County

\$144,669

\$133,665

Percent of Mandatory Mill Levy Support

0.00%

0.00%

Anticipated Reversion

Title	Board of Trustees Chair	Signature	<i>Darwin Ernst</i>	8/10/1025
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CURRENT UNRESTRICTED OPERATING ACCOUNT
COMPARATIVE EXPENDITURES AND FTE DATA GRAND TOTAL

UN **BITTERROOT VALLEY COMMUNITY COLLEGE**
ACCOUNTING ENTITY: **GRAND TOTAL CURRENT UNRESTRICTED EXPENDITURES**

DESCRIPTION OF ACTIVITY	ACTUAL FY2025	PERCENT	BUDGETED FY2026	PERCENT	PERCENT CHANGE
Contract Faculty	0.00	0.0%	0.00	0.0%	
Contract Professional & Admin.	0.00	0.0%	0.00	0.0%	
Support Staff	0.43	100.0%	0.40	100.0%	-7.0%
Other Employees (Workstudy)	0.00	0.0%	0.00	0.0%	
TOTAL FTE'S	0.43	100.0%	0.40	100.0%	-7.0%
TOTAL FY FTE STUDENTS	0		0		
PERSONAL SERVICES:					
Contract Faculty	0	0.0%	0	0.0%	
Contract Professional & Admin.	0	0.0%	0	0.0%	
Support Staff	8,693	17.1%	10,580	21.8%	21.7%
Other Employees (Workstudy)	0	0.0%	0	0.0%	
Total Salaries	\$ 8,693	17.1%	\$ 10,580	21.8%	21.7%
Employee Benefits	1,990	3.9%	2,966	6.1%	49.0%
TOTAL PERSONAL SERVICES	\$ 10,683	21.1%	\$ 13,546	27.9%	26.8%
OPERATING EXPENSES:					
Contracted Services	35,987	71.0%	33,175	68.3%	-7.8%
Supplies and Materials	3,578	7.1%	300	0.6%	-91.6%
Communications	462	0.9%	516	1.1%	11.7%
Travel	0	0.0%	500	1.0%	
Rent	0	0.0%	500	1.0%	
Utilities	0	0.0%	0	0.0%	
Repair and Maintenance	0	0.0%	0	0.0%	
Other	0	0.0%	0	0.0%	
Total Operating Expenses	\$ 40,027	78.9%	\$ 34,991	72.1%	-12.6%
Equipment and Capital	0	0.0%	0	0.0%	
NonMandatory Transfers	0	0.0%	0	0.0%	
Total Expenditures	\$ 50,710	100.0%	\$ 48,537	100.0%	-4.3%
Scholarships	\$ -		\$ -		
TOTAL EXPENDITURES BY OBJECT	\$ 50,710		\$ 48,537		-4.3%
Recap by Program:					
Instruction	\$ -	0.0%	\$ -	0.0%	
Academic Support	-	0.0%	-	0.0%	
Student Services	-	0.0%	-	0.0%	
Institutional Support	50,710	100.0%	48,537	100.0%	-4.3%
Operation and Maintenance of Plant	-	0.0%	-	0.0%	
Sub-Total	\$ 50,710	100.0%	\$ 48,537	100.0%	-4.3%
Scholarships	-		-		
TOTAL EXPENSES BY PROGRAM	\$ 50,710		\$ 48,537		-4.3%

Chief Financial Officer:

Title Board of Trustees Chair

Signature

Darwin Ernst

Date

8/10/2025

CURRENT UNRESTRICTED OPERATING ACCOUNT COMPARATIVE EXPENDITURES AND FTE DATA BY PROGRAM					
UNIT: BITTERROOT VALLEY COMMUNITY COLLEGE DISTRICT ACCOUNTING FUNCTION: INSTITUTIONAL SUPPORT					
DESCRIPTION OF ACTIVITY	ACTUAL FY2025	PERCENT	BUDGETED FY2026	PERCENT	PERCENT CHANGE
Contract Faculty				0.0%	
Contract Professional & Admin.		0.0%		0.0%	
Support Staff	0.43	100.0%	0.40	100.0%	-7.0%
Other Employees (Workstudy)		0.0%		0.0%	
TOTAL FTE'S	0.43	100.0%	0.40	100.0%	-7.0%
TOTAL FY FTE STUDENTS					
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Contract Faculty		0.0%		0.0%	
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Rent		0.0%	500	1.0%	
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Repair and Maintenance		0.0%		0.0%	
Other		0.0%		0.0%	
Total Operating Expenses	40,027	78.9%	34,991	72.1%	-12.6%
Equipment and Capital	-	0.0%		0.0%	
NonMandatory Transfers		0.0%		0.0%	
Total Expenditures	50,710	100.0%	48,537	100.0%	-4.3%
Scholarships					
TOTAL EXPENDITURES BY OBJECT	50,710		48,537		-4.3%

BITTERROOT VALLEY COMMUNITY COLLEGE DISTRICT
Budget for Designated Funds
FY 2026

Fund	Beginning Fund Balance	Revenues	Transfers In	Total Revenue	Compensation & Benefits	Operation & Capital	Transfers Out	Total Expenses	Ending Fund Balance
Instructional Fees				-				-	-
Continuing Education				-				-	-
Recharge Centers				-				-	-
Sales and Services				-				-	-
Designated	9,968			-		9,968		9,968	-
Designated Funds Totals	9,968	-	-	-	-	9,968	-	9,968	-

CAMPUS: BITTERROOT VALLEY COMMUNITY COLLEGE DISTRICT
AUTHORIZED CASH RESERVE FY 2025

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 2025:	\$33,772
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THE MONTANA COMMUNITY COLLEGE SYSTEM
CAMPUS: BITTERROOT VALLEY COMMUNITY COLLEGE DISTRICT
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 -
 - General Fund(BUD 300) – Student Fees -
 - Designated Funds - Student Fees -
- | | | |
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(2) subject to 15-10-420, a mandatory mill levy on the community college district;

- General Fund(BUD 300) - Mandatory Levy -
 - Retirement Fund (BUD 300) – Mandatory Levy -
- | |
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Other Levies

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

- Public Service Auxiliary Fund(Adult education levy)
- | |
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(4) the state general fund appropriation;

- General Fund(BUD 300)-State Appropriation -
- | |
|----------|
| \$92,277 |
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(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;

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- | |
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(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-
 - General fund (BUD 300) - HB124 Entitlement Payment
 - Other
- | |
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| |
| \$9,968 |

(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.

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

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- | |
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