

# Flathead Valley Community College

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Flathead Valley Community College  
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		\$ 23,800,872	\$ 25,797,098	\$ 1,996,226	8%
Current Restricted		6,271,007	6,000,000	\$ (271,007)	-4%
Current Designated		1,906,025	2,028,000	\$ 121,975	6%
Auxiliary Enterprises		3,518,550	3,856,085	\$ 337,535	10%
Loan & Endowment Funds		-	-	\$ -	0%
Plant Funds		1,552,640	1,800,000	\$ 247,360	16%
TOTAL ALL FUNDS		<u>\$ 37,049,093</u>	<u>\$ 39,481,183</u>	<u>\$ 2,432,090</u>	7%

CURRENT UNRESTRICTED OPERATING ACCOUNT  
SUMMARY OF REVENUE DATA (TOTAL)

**UNIT NAME:**

NAME OF FUND	ACTUAL FY2025	PERCENT	BUDGETED FY2026	PERCENT	PERCENT INCR/(DECR)
General Fund:					
State Appropriations					
HB 2	\$10,131,773	43.4%	\$11,338,121	44.0%	11.9%
HB 2 Leg Audit		0.0%	\$60,500	0.2%	
Carryforward		0.0%		0.0%	
HB 10 OTO Technology		0.0%	\$300,000	1.2%	
HB 2 Running Start		0.0%	\$300,000	1.2%	
HB 377 PERS ER 1% inc		0.0%		0.0%	
HB 454 TRS ER 1% inc		0.0%		0.0%	
HB13	\$728,319	3.1%	\$252,463	1.0%	-65.3%
Total State Appropriations	\$10,860,092	46.5%	\$12,251,084	47.5%	12.8%
Student Fees		0.0%		0.0%	
In-District Tuition	\$3,934,119	16.8%	\$4,195,058	16.3%	6.6%
Out of District Tuition	\$892,856	3.8%	\$943,824	3.7%	5.7%
Out of State Tuition	\$444,772	1.9%	\$457,611	1.8%	2.9%
WUE	\$45,739	0.2%	\$49,213	0.2%	7.6%
Total Tuition & Fees	\$5,317,487	22.8%	\$5,645,706	21.9%	6.2%
Mandatory Levy	\$6,538,340	28.0%	\$7,351,072	28.5%	12.4%
Other	\$655,440	2.8%	\$549,236	2.1%	-16.2%
<b>SUB-TOTAL UNRESTRICTED REVENUE</b>	<b>\$23,371,358</b>	<b>100.0%</b>	<b>\$25,797,098</b>	<b>100.0%</b>	<b>10.4%</b>
<b>TOTAL UNRESTRICTED REVENUE</b>	<b>\$23,371,358</b>		<b>\$25,797,098</b>		<b>10.4%</b>

MANDATORY TUITION AND FEES PER STUDENT (@ 15 credits)	FY 2025	FY 2026
In-District	\$5,715	\$5,844
Out of District	\$7,245	\$7,420
Out of State	\$13,587	\$13,953
WUE	\$9,520	\$9,763
Other:		
<b>Value of One Mill - Flathead County</b>	<b>\$504,792</b>	<b>\$556,813</b>
<b>Value of One Mill - Lincoln County</b>	<b>\$58,571</b>	<b>\$52,622</b>
<b>Percent of Mandatory Mill Levy Support</b>	<b>27.98%</b>	<b>28.50%</b>
<b>Reversion</b>	<b>474,391</b>	

Title	Chief Financial Officer	Signature 	
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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 FY2025	PERCENT	BUDGETED FY2026	PERCENT	PERCENT CHANGE
Contract Faculty	111.00	51.4%	111.46	50.6%	0.4%
Contract Professional & Admin.	54.50	25.2%	57.96	26.3%	6.3%
Support Staff	48.90	22.6%	48.90	22.2%	0.0%
Other Employees (Workstudy)	1.50	0.7%	2.00	0.9%	33.3%
<b>TOTAL FTE'S</b>	<b>215.90</b>	<b>100.0%</b>	<b>220.32</b>	<b>100.0%</b>	<b>2.0%</b>
<b>TOTAL FY FTE STUDENTS</b>	<b>1,267</b>		<b>1,332</b>		<b>5.1%</b>
<b>PERSONAL SERVICES:</b>					
Contract Faculty	5,593,442	25.4%	6,819,778	27.5%	21.9%
Contract Professional & Admin.	6,579,091	29.9%	6,855,154	27.6%	4.2%
Support Staff	923,366	4.2%	986,996	4.0%	6.9%
Other Employees (Workstudy)	48,334	0.2%	49,000	0.2%	1.4%
<b>Total Salaries</b>	<b>\$ 13,144,233</b>	<b>59.8%</b>	<b>\$ 14,710,927</b>	<b>59.3%</b>	<b>11.9%</b>
Employee Benefits	5,058,534	23.0%	4,916,209	19.8%	-2.8%
<b>TOTAL PERSONAL SERVICES</b>	<b>\$ 18,202,767</b>	<b>82.8%</b>	<b>\$19,627,136</b>	<b>79.2%</b>	<b>7.8%</b>
<b>OPERATING EXPENSES:</b>					
Contracted Services	1,803,191	8.2%	2,013,601	8.1%	11.7%
Supplies and Materials	491,239	2.2%	825,380	3.3%	68.0%
Communications	209,610	1.0%	263,325	1.1%	25.6%
Travel	128,902	0.6%	163,382	0.7%	26.7%
Rent	75,135	0.3%	121,600	0.5%	61.8%
Utilities	448,985	2.0%	508,000	2.0%	13.1%
Repair and Maintenance	61,461	0.3%	84,250	0.3%	37.1%
Other	307,722	1.4%	331,775	1.3%	7.8%
Total Operating Expenses	\$ 3,526,245	16.0%	\$ 4,311,313	17.4%	22.3%
Equipment and Capital	237,859	1.1%	851,969	3.4%	258.2%
NonMandatory Transfers	21,270	0.1%	6,680	0.0%	-68.6%
Total Expenditures	\$ 21,988,142	100.0%	\$ 24,797,098	100.0%	12.8%
Scholarships	\$ 906,365		\$ 1,000,000		10.3%
<b>TOTAL EXPENDITURES BY OBJECT</b>	<b>\$22,894,507</b>		<b>\$25,797,098</b>		<b>12.7%</b>
<b>Recap by Program:</b>					
Instruction	\$ 10,151,476	44.3%	\$ 10,468,495	42.2%	3.1%
Academic Support	1,499,639	6.6%	1,823,149	7.4%	21.6%
Student Services	2,327,404	10.2%	2,671,720	10.8%	14.8%
Institutional Support	6,038,427	26.4%	6,249,422	25.2%	3.5%
Operation and Maintenance of Plant	2,877,561	12.6%	3,584,312	14.5%	24.6%
Sub-Total	\$ 22,894,507	100.0%	\$ 24,797,098	100.0%	8.3%
Scholarships	906,365		1,000,000		10.3%
<b>TOTAL EXPENSES BY PROGRAM</b>	<b>\$23,800,872</b>		<b>\$25,797,098</b>		<b>8.4%</b>

Chief Financial Officer:

Title

Signature



Date

8/14/2025

CURRENT UNRESTRICTED OPERATING ACCOUNT  
COMPARATIVE EXPENDITURES AND FTE DATA BY PROGRAM

UNIT: Flathead Valley Community College ACCOUNTING FUNCTION: INSTRUCTION					
DESCRIPTION OF ACTIVITY	ACTUAL FY2025	PERCENT	BUDGETED FY2026	PERCENT	PERCENT CHANGE
Contract Faculty	111.00	92.5%	111.46	91.8%	0.4%
Contract Professional & Admin.	9.00	7.5%	9.96	8.2%	10.7%
Support Staff		0.0%		0.0%	
Other Employees (Workstudy)		0.0%		0.0%	
<b>TOTAL FTE'S</b>	<b>120.00</b>	<b>100.0%</b>	<b>121.42</b>	<b>100.0%</b>	<b>1.2%</b>
<b>TOTAL FY FTE STUDENTS</b>					
<b>PERSONAL SERVICES:</b>					
Contract Faculty	\$ 5,593,442	60.5%	\$ 6,819,778	65.1%	21.9%
Contract Professional & Admin.	890,102	9.6%	758,653	7.2%	-14.8%
Support Staff	3,281	0.0%		0.0%	-100.0%
Other Employees (Workstudy)	6,967	0.1%		0.0%	-100.0%
<b>Total Salaries</b>	<b>\$ 6,493,793</b>	<b>70.2%</b>	<b>\$ 7,578,431</b>	<b>72.4%</b>	<b>16.7%</b>
Employee Benefits	\$ 2,201,840	23.8%	\$ 2,292,500	21.9%	4.1%
<b>TOTAL PERSONAL SERVICES</b>	<b>\$ 8,695,633</b>	<b>94.1%</b>	<b>\$ 9,870,931</b>	<b>94.3%</b>	<b>13.5%</b>
<b>OPERATING EXPENSES:</b>					
Contracted Services	\$ 455,827	4.9%	\$ 482,441	4.6%	5.8%
Supplies and Materials	57,897	0.6%	83,720	0.8%	44.6%
Communications	2,633	0.0%	2,550	0.0%	-3.2%
Travel	15,388	0.2%	12,450	0.1%	-19.1%
Rent		0.0%		0.0%	
Utilities		0.0%		0.0%	
Repair and Maintenance	7,590	0.1%	10,000	0.1%	31.8%
Other	8,880	0.1%	5,773	0.1%	-35.0%
Total Operating Expenses	\$ 548,215	5.9%	\$ 596,934	5.7%	8.9%
Equipment and Capital	-	0.0%		0.0%	
NonMandatory Transfers	1,263	0.0%	630	0.0%	-50.1%
Total Expenditures	\$ 9,245,111	100.0%	\$ 10,468,495	100.0%	13.2%
Scholarships	906,365		1,000,000		10.3%
<b>TOTAL EXPENDITURES BY OBJECT</b>	<b>10,151,476</b>		<b>\$ 11,468,495</b>		<b>13.0%</b>

CURRENT UNRESTRICTED OPERATING ACCOUNT  
COMPARATIVE EXPENDITURES AND FTE DATA BY PROGRAM

<b>UNIT: Flathead Valley Community College</b>					
ACCOUNTING FUNCTION: <b>ACADEMIC SUPPORT</b>					
DESCRIPTION OF ACTIVITY	ACTUAL FY2025	PERCENT	BUDGETED FY2026	PERCENT	PERCENT CHANGE
Contract Faculty		0.0%		0.0%	
Contract Professional & Admin.	7.50	57.7%	11.00	73.3%	46.7%
Support Staff	5.00	38.5%	4.00	26.7%	-20.0%
Other Employees (Workstudy)	0.50	3.8%		0.0%	-100.0%
<b>TOTAL FTE'S</b>	<b>13.00</b>	<b>100.0%</b>	<b>15.00</b>	<b>100.0%</b>	<b>15.4%</b>
<b>TOTAL FY FTE STUDENTS</b>					
<b>PERSONAL SERVICES:</b>					
Contract Faculty		0.0%		0.0%	
Contract Professional & Admin.	701,901	46.8%	876,931	48.1%	24.9%
Support Staff	196,163	13.1%	203,816	11.2%	3.9%
Other Employees (Workstudy)	3,081	0.2%		0.0%	-100.0%
<b>Total Salaries</b>	<b>901,144</b>	<b>60.1%</b>	<b>1,080,747</b>	<b>59.3%</b>	<b>19.9%</b>
Employee Benefits	329,539	22.0%	408,627	22.4%	24.0%
<b>TOTAL PERSONAL SERVICES</b>	<b>1,230,684</b>	<b>82.1%</b>	<b>1,489,374</b>	<b>81.7%</b>	<b>21.0%</b>
<b>OPERATING EXPENSES:</b>					
Contracted Services	61,941	4.1%	65,325	3.6%	5.5%
Supplies and Materials	53,985	3.6%	123,875	6.8%	129.5%
Communications	227	0.0%	100	0.0%	-55.9%
Travel	43,387	2.9%	52,700	2.9%	21.5%
Rent	65	0.0%		0.0%	-100.0%
Utilities		0.0%		0.0%	
Repair and Maintenance	314	0.0%		0.0%	-100.0%
Other	90,007	6.0%	82,175	4.5%	-8.7%
Total Operating Expenses	249,925	16.7%	324,175	17.8%	29.7%
Equipment and Capital	14,009	0.9%	6,500	0.4%	-53.6%
NonMandatory Transfers	5,021	0.3%	3,100	0.2%	-38.3%
Total Expenditures	\$ 1,499,639	100.0%	1,823,149	100.0%	21.6%
Scholarships					
<b>TOTAL EXPENDITURES BY OBJECT</b>	<b>1,499,639</b>		<b>1,823,149</b>		<b>21.6%</b>

CURRENT UNRESTRICTED OPERATING ACCOUNT  
COMPARATIVE EXPENDITURES AND FTE DATA BY PROGRAM

UNIT: Flathead Valley Community College  
ACCOUNTING FUNCTION: **STUDENT SERVICES**

DESCRIPTION OF ACTIVITY	ACTUAL FY2025	PERCENT	BUDGETED FY2026	PERCENT	PERCENT CHANGE
Contract Faculty		0.0%		0.0%	
Contract Professional & Admin.					
Support Staff	26.40	96.4%	27.40	93.2%	3.8%
Other Employees (Workstudy)	1.00	3.6%	2.00	6.8%	100.0%
<b>TOTAL FTE'S</b>	<b>27.40</b>	<b>100.0%</b>	<b>29.40</b>	<b>100.0%</b>	<b>7.3%</b>
<b>TOTAL FY FTE STUDENTS</b>					
<b>PERSONAL SERVICES:</b>					
Contract Faculty		0.0%		0.0%	
Contract Professional & Admin.	1,476,272	63.4%	1,684,426	63.0%	14.1%
Support Staff	266	0.0%		0.0%	-100.0%
Other Employees (Workstudy)	38,285	1.6%	49,000	1.8%	28.0%
<b>Total Salaries</b>	<b>1,514,824</b>	<b>65.1%</b>	<b>1,733,426</b>	<b>64.9%</b>	<b>14.4%</b>
Employee Benefits	696,717	29.9%	743,671	27.8%	6.7%
<b>TOTAL PERSONAL SERVICES</b>	<b>2,211,541</b>	<b>95.0%</b>	<b>2,477,096</b>	<b>92.7%</b>	<b>12.0%</b>
<b>OPERATING EXPENSES:</b>					
Contracted Services	47,407	2.0%	75,010	2.8%	58.2%
Supplies and Materials	38,544	1.7%	86,800	3.2%	125.2%
Communications	543	0.0%	2,035	0.1%	274.9%
Travel	13,794	0.6%	15,292	0.6%	10.9%
Rent		0.0%		0.0%	
Utilities		0.0%		0.0%	
Repair and Maintenance	-	0.0%		0.0%	
Other	13,994	0.6%	15,087	0.6%	7.8%
Total Operating Expenses	114,280	4.9%	194,224	7.3%	70.0%
Equipment and Capital		0.0%		0.0%	
NonMandatory Transfers	1,582	0.1%	400	0.0%	-74.7%
Total Expenditures	2,327,404	100.0%	2,671,720	100.0%	14.8%
Scholarships					
<b>TOTAL EXPENDITURES BY OBJECT</b>	<b>2,327,404</b>		<b>2,671,720</b>		<b>14.8%</b>

CURRENT UNRESTRICTED OPERATING ACCOUNT  
COMPARATIVE EXPENDITURES AND FTE DATA BY PROGRAM

UNIT: Flathead Valley Community College ACCOUNTING FUNCTION: INSTITUTIONAL SUPPORT					
DESCRIPTION OF ACTIVITY	ACTUAL FY2025	PERCENT	BUDGETED FY2026	PERCENT	PERCENT CHANGE
Contract Faculty				0.0%	
Contract Professional & Admin.	35.00	92.1%	34.00	91.9%	-2.9%
Support Staff	3.00	7.9%	3.00	8.1%	0.0%
Other Employees (Workstudy)		0.0%		0.0%	
<b>TOTAL FTE'S</b>	<b>38.00</b>	<b>100.0%</b>	<b>37.00</b>	<b>100.0%</b>	<b>-2.6%</b>
<b>TOTAL FY FTE STUDENTS</b>					
<b>PERSONAL SERVICES:</b>					
Contract Faculty		0.0%		0.0%	
Contract Professional & Admin.	3,236,801	53.6%	3,320,444	53.1%	2.6%
Support Staff	97,129	1.6%	83,762	1.3%	-13.8%
Other Employees (Workstudy)		0.0%		0.0%	
<b>Total Salaries</b>	<b>3,333,930</b>	<b>55.2%</b>	<b>3,404,206</b>	<b>54.5%</b>	2.1%
Employee Benefits	1,437,639	23.8%	1,088,017	17.4%	-24.3%
<b>TOTAL PERSONAL SERVICES</b>	<b>4,771,569</b>	<b>79.0%</b>	<b>4,492,223</b>	<b>71.9%</b>	<b>-5.9%</b>
<b>OPERATING EXPENSES:</b>					
Contracted Services	618,353	10.2%	669,825	10.7%	8.3%
Supplies and Materials	154,428	2.6%	350,985	5.6%	127.3%
Communications	153,491	2.5%	165,640	2.7%	7.9%
Travel	56,334	0.9%	82,940	1.3%	47.2%
Rent	73,372	1.2%	121,000	1.9%	64.9%
Utilities	2,694	0.0%	15,000	0.2%	456.8%
Repair and Maintenance	44	0.0%	50	0.0%	13.6%
Other	194,737	3.2%	228,740	3.7%	17.5%
Total Operating Expenses	1,253,454	20.8%	1,634,180	26.1%	30.4%
Equipment and Capital		0.0%	120,469	1.9%	
NonMandatory Transfers	13,405	0.2%	2,550	0.0%	-81.0%
Total Expenditures	6,038,427	100.0%	6,249,422	100.0%	3.5%
Scholarships					
<b>TOTAL EXPENDITURES BY OBJECT</b>	<b>6,038,427</b>		<b>6,249,422</b>		<b>3.5%</b>



CURRENT UNRESTRICTED OPERATING ACCOUNT  
COMPARATIVE EXPENDITURES AND FTE DATA BY PROGRAM

<b>UNIT: Flathead Valley Community College</b>					
ACCOUNTING FUNCTION: <b>OPERATION AND MAINTENANCE OF PLANT</b>					
DESCRIPTION OF ACTIVITY	ACTUAL FY2025	PERCENT	BUDGETED FY2026	PERCENT	PERCENT CHANGE
Contract Faculty					
Contract Professional & Admin.	3.00	17.1%	3.00	17.1%	0.0%
Support Staff	14.50	82.9%	14.50	82.9%	0.0%
Other Employees (Workstudy)					
<b>TOTAL FTE'S</b>	<b>17.50</b>	<b>100.0%</b>	<b>17.50</b>	<b>100.0%</b>	<b>0.0%</b>
<b>TOTAL FY FTE STUDENTS</b>					
<b>PERSONAL SERVICES:</b>					
Contract Faculty		0.0%		0.0%	
Contract Professional & Admin.	274,015	9.5%	214,700	6.0%	-21.6%
Support Staff	626,527	21.8%	699,418	19.5%	11.6%
Other Employees (Workstudy)		0.0%		0.0%	
<b>Total Salaries</b>	<b>900,542</b>	<b>31.3%</b>	<b>914,118</b>	<b>25.5%</b>	<b>1.5%</b>
Employee Benefits	392,798	13.7%	383,394	10.7%	-2.4%
<b>TOTAL PERSONAL SERVICES</b>	<b>1,293,339</b>	<b>44.9%</b>	<b>1,297,512</b>	<b>36.2%</b>	<b>0.3%</b>
<b>OPERATING EXPENSES:</b>					
Contracted Services	619,663	21.5%	721,000	20.1%	16.4%
Supplies and Materials	186,385	6.5%	180,000	5.0%	-3.4%
Communications	52,716	1.8%	93,000	2.6%	76.4%
Travel		0.0%		0.0%	
Rent	1,699	0.1%	600	0.0%	-64.7%
Utilities	446,291	15.5%	493,000	13.8%	10.5%
Repair and Maintenance	53,513	1.9%	74,200	2.1%	38.7%
Other	104	0.0%		0.0%	-100.0%
Total Operating Expenses	1,360,371	47.3%	1,561,800	43.6%	14.8%
Equipment and Capital	223,851	7.8%	725,000	20.2%	223.9%
NonMandatory Transfers		0.0%			
Total Expenditures	2,877,561	100.0%	3,584,312	100.0%	24.6%
Scholarships					
<b>TOTAL EXPENDITURES BY OBJECT</b>	<b>2,877,561</b>		<b>3,584,312</b>		<b>24.6%</b>

**Flathead Valley Community College**  
**Budget for Auxiliary Funds**  
**FY 2026**

<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>
Bookstore	877,610	511,000		511,000	34,000	424,000		458,000	930,610
Housing	467,781	844,000		844,000	168,000	129,800	522,800	820,600	491,181
Food Services	865,512	248,000		248,000	236,000	208,485		444,485	669,027
Student Health Center	32,265	100,000	20,000	120,000		152,000		152,000	265
College Center	-	1,983,450		1,983,450	730,000	1,251,000		1,981,000	2,450
<b>Auxiliary Funds Totals</b>	<b>2,243,167</b>	<b>3,686,450</b>	<b>20,000</b>	<b>3,706,450</b>	<b>1,168,000</b>	<b>2,165,285</b>	<b>522,800</b>	<b>3,856,085</b>	<b>2,093,532</b>

**Flathead Valley Community College**  
**Actual for Auxiliary Funds**  
**FY 2025**

<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>
Bookstore	848,707	517,832		517,832	83,466	405,463		488,929	877,610
Housing	476,143	893,954		893,954	170,613	220,703	511,000	902,316	467,781
Food Services	787,867	251,632	22,997	274,629		196,984		196,984	865,512
Student Health Center	31,506	105,047	47,822	152,868		152,109		152,109	32,265
College Center	-	1,778,211		1,778,211	372,883	1,405,329		1,778,212	-
<b>Auxiliary Funds Totals</b>	<b>2,144,223</b>	<b>3,546,675</b>	<b>70,819</b>	<b>3,617,494</b>	<b>626,962</b>	<b>2,380,588</b>	<b>511,000</b>	<b>3,518,550</b>	<b>2,243,167</b>

**Flathead Valley Community College  
Budget for Designated Funds  
FY 2026**

<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>
Instructional Fees	674,630	450,000		450,000		450,000	45,000	495,000	629,630
Continuing Education	971,777	1,200,000		1,200,000	890,000	230,000	13,000	1,133,000	1,038,777
Recharge Centers	717,513		180,000	180,000	66,880	113,120		180,000	717,513
Sales and Services	234,979	20,000		20,000		20,000		20,000	234,979
Designated	1,919,823	140,000	35,000	175,000		200,000		200,000	1,894,823
<b>Designated Funds Totals</b>	<b>4,518,721</b>	<b>1,810,000</b>	<b>215,000</b>	<b>2,025,000</b>	<b>956,880</b>	<b>1,013,120</b>	<b>58,000</b>	<b>2,028,000</b>	<b>4,515,721</b>

**Flathead Valley Community College**  
**Actual for Designated Funds**  
**FY 2025**

<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>
Instructional Fees	520,819	536,766		536,766	3,720	336,849	42,386	382,955	674,630
Continuing Education	878,722	1,207,839		1,207,839	881,452	223,116	10,217	1,114,785	971,777
Recharge Centers	733,943	474	183,696	184,169	0	200,600		200,600	717,513
Sales and Services	195,261	45,160		45,160		5,442		5,442	234,979
Designated	1,947,604	140,159	34,304	174,462	5,255	196,988		202,243	1,919,823
<b>Designated Funds Totals</b>	<b>4,276,349</b>	<b>1,930,398</b>	<b>217,999</b>	<b>2,148,397</b>	<b>890,427</b>	<b>962,994</b>	<b>52,603</b>	<b>1,906,025</b>	<b>4,518,721</b>

**Flathead Valley Community College  
Budget for Plant Funds  
FY 2026**

<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>
Unexpended Plant	5,839,165	1,300,000	400,000	1,700,000		1,000,000	800,000	1,800,000	5,739,165
<hr/>									
<b>Plant Funds Totals</b>	<b>5,839,165</b>	<b>1,300,000</b>	<b>400,000</b>	<b>1,700,000</b>	<b>-</b>	<b>1,000,000</b>	<b>800,000</b>	<b>1,800,000</b>	<b>5,739,165</b>

**Flathead Valley Community College**  
**Actual for Plant Funds**  
**FY 2025**

<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>
Unexpended Plant	5,102,135	1,604,900	684,770	2,289,669		867,542	685,098	1,552,640	5,839,165
<b>Plant Funds Totals</b>	<b>5,102,135</b>	<b>1,604,900</b>	<b>684,770</b>	<b>2,289,669</b>	<b>-</b>	<b>867,542</b>	<b>685,098</b>	<b>1,552,640</b>	<b>5,839,165</b>

**Flathead Valley Community College  
Budget for Restricted Funds  
FY 2026**

<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	-	1,300,000		1,300,000		1,300,000		1,300,000	-
Local Grants and Contracts	33,626	50,000		50,000		50,000		50,000	33,626
State Grants and Contracts	87,622	150,000		150,000	110,000	40,000		150,000	87,622
Federal Grants and Contracts	-	1,500,000		1,500,000	750,000	750,000		1,500,000	-
Financial Aid	-	-		3,000,000		3,000,000		3,000,000	-
<b>Restricted Funds Totals</b>	<b>121,248</b>	<b>3,000,000</b>	<b>-</b>	<b>6,000,000</b>	<b>860,000</b>	<b>5,140,000</b>	<b>-</b>	<b>6,000,000</b>	<b>121,248</b>



**Flathead Valley Community College**  
**Actual for Restricted Funds**  
**FY 2025**

<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	-	1,115,323		1,115,323		1,115,323		1,115,323	-
Local Grants and Contracts	13,140	102,640		84,864	2,101	62,277		64,378	33,626
State Grants and Contracts	52,339	218,920		218,920	113,751	69,886		183,637	87,622
Federal Grants and Contracts	12,562	1,199,240		1,199,240	805,330	406,472		1,211,802	-
Financial Aid		3,695,867		3,695,867		3,695,867		3,695,867	-
<b>Restricted Funds Totals</b>	<b>78,041</b>	<b>6,331,990</b>	<b>-</b>	<b>6,314,214</b>	<b>921,182</b>	<b>5,349,825</b>	<b>-</b>	<b>6,271,007</b>	<b>121,248</b>

## COMPARATIVE STATEMENT OF TUITION WAIVERS AND SCHOLARSHIPS

CAMPUS				CODE
Flathead Valley Community College				CC
	Budgeted FY26	Actual FY25	Budgeted FY25	
DESCRIPTION	Tuition Revenue Waived	Tuition Revenue Waived	Tuition Revenue Waived	% Change in Tuition Revenue Waived
<b>Discretionary</b>				
<b>In District</b>				
Resident Undergrad	10,000		10,000	
Resident Dual Credit	200,000	286,355	200,000	-30.2%
Resident Athletics	18,000	18,000	18,000	0.0%
Resident Graduate				
SUBTOTAL	228,000	304,355	228,000	-25.1%
<b>Out of District</b>				
Resident Undergrad	5,000		5,000	
Resident Dual Credit	65,000	68,626	65,000	-5.3%
Resident Athletics				
Resident Graduate				
SUBTOTAL	70,000	68,626	70,000	2.0%
<b>Non-Resident</b>				
NR Undergraduate	15,000	9,726	15,000	54.2%
NR Athletics				
NR Graduate				
NR WICHE				
PhD/MSSE				
Other (WUE)				
SUBTOTAL	15,000	9,726	15,000	54.2%
<b>Mandatory</b>				
American Indians	25,000	33,202	25,000	-24.7%
Resident Employee Dependents	97,000	117,260	97,000	-17.3%
Public Safety / Peace Officers	10,000	3,676	10,000	172.1%
Northwest Attendance	20,000	3,848	20,000	419.7%
MUS Honors	20,000	9,769	20,000	104.7%
FVCC Academic	399,000	254,873	399,000	56.5%
FVCC Honors	35,000	37,620	35,000	-7.0%
Nathonal Guard	6,000	15,775	6,000	-62.0%
High School Honors	75,000	47,636	75,000	57.4%
High School Honors (In District)				
SUBTOTAL	687,000	523,658	687,000	31.2%
<b>Scholarships</b>				
<b>Total Tuition Waived</b>	<b>1,000,000</b>	<b>906,365</b>	<b>1,000,000</b>	

**Campus: Flathead Valley Community College**

**Reporting Metric - Enrollment**

	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Projected
In/Out of District	1,105	1098.42	1152.8	1222	1285
Out of State	58	57.47	47.7	40	40
Grow Eastern MT					
WUE	9	6.83	8.3	5	7
Total	1,172	1162.72	1208.8	1267	1332

**Enrollment Projections**

FY2026	
Resident Undergraduate	1285.00
Non-Resident Undergraduate	40.00
WUE	7.00
<b>Total</b>	<b>1332.00</b>

FY2026 - Resident Only	
Career and Technical Education	700.00
General Education	430.00
Dual Enrollment - College	90.00
Dual Credit - High School	112.00
<b>Total</b>	<b>1332.00</b>

CAMPUS: Flathead Valley Community College  
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: \$2,404,086

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 -	\$5,645,706		
• General Fund(BUD 300) – Student Fees -	\$50,000.00		
• Designated Funds - Student Fees -	\$450,000.00		

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

• General Fund(BUD 300) - Mandatory Levy -	\$3,637,633
• Retirement Fund (BUD 300) – Mandatory Levy -	\$1,561,272
• Debt Service - Voted Levy	\$301,522
• Medical Fund (BUD 300) - Permissive Levy	\$1,834,668

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

• Public Service Auxiliary Fund(Adult education levy)	\$550,144
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(4) the state general fund appropriation;

• General Fund(BUD 300)-State Appropriation -	\$11,338,121
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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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(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-	\$150,000
• General fund (BUD 300) - HB124 Entitlement Payment	\$460,146
• Other	

(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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