

# **TREASURE VALLEY COMMUNITY COLLEGE**

**Budget Document  
2013-2014  
Adopted**

# **Treasure Valley Community College**

## **Budget Document**

### **2013-2014**

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**Treasure Valley Community College**  
**Budget Document**  
**2013-2014**

General Information

- Budget Committee for 2013-2014
- Summary of Budget Dates
- Budget Message

**Treasure Valley Community College**  
650 College Blvd.  
Ontario, OR 97914

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**Budget Committee for 2013-2014 Budget Year**

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Board of Education Members	Term Expires
Cheryl Cruson - chair	2015
Jed Myers – vice chair	2013
Mark Wettstein	2015
Darlene McConnel	2013
John Forsyth	2015
Vacant	2013
Peter Lawson	2013

Board of Education Members are appointed for four (4) year terms, with elections held in odd numbered years

**Appointed Budget Committee Members**

Prudence Sherman	2013
Mike Blackaby	2014
Pat Phillips	2015
Amber Campbell	2015
Wayne Burzota	2015
Scott Wilson	2016
Marty Justus	2016

Budget Committee Members are appointed for three (3) year terms

**Executive Officer:**

Dana Young, President

**Budget Officer:**

Randy Griffin, VP of Administrative Services

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**Summary of Budget Dates  
for  
2013-2014 Budget Year**

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Notice of Public Budget Committee Hearing Published (1st run)	May 10, 2013
Notice of Public Budget Committee Hearing Published (2 <sup>nd</sup> run)	May 17, 2013
<b>Public Budget Committee Hearing</b>	<b>May 22, 2013</b>
Notice of Budget Hearing with Financial Summary Published	June 5 <sup>th</sup> , 2013
<b>Board of Education Meeting (Budget Adopted)</b>	<b>June 18, 2013</b>
Notice of Property Tax Levy to County Assessor	July 15, 2013

**TREASURE VALLEY COMMUNITY COLLEGE  
BUDGET MESSAGE  
FISCAL YEAR 2013-2014**

**Purpose:**

The purpose of the following budget message is to describe and explain the budget document, describe the budget's important features, detail the reasons for any major changes from the previous year's approved budget, and explain any major changes in the College's financial policy or status. The Oregon Revised Statute, Section 294.391, directs the Executive Officer, or his/her designee, in each municipal corporation to prepare a budget message to accompany the annual budget document. The 2013-2014 budget is a projection of both revenues and expenses.

**Budget Development:**

Campus cost center managers, faculty members, and departmental staff have all been solicited for their opinions and advice in assembling the annual College budget. However, this budget does not reflect all the needs of the institution. The budget Officer could give the budget Committee a list of unmet needs, but prefers to present a budget representing the College administration's best recommendations. The budget format corresponds to the statewide classification of "revenue and expense accounting" adopted in 1994. This budget plan is subject to change by legislative and/or administrative action as required or needed.

**Treasure Valley Community College District's Mission Statement:**

"TVCC is a comprehensive community college providing quality educational opportunities and cultural enhancement in a financially responsible manner throughout our service area."

**Treasure Valley Community College District's Vision Statement:**

"Treasure Valley Community College will be an excellence-driven institution with a global perspective that continues to offer quality programs as an evolving model rural comprehensive college".

**Budget Philosophy:**

Treasure Valley Community College's budget process has always been a challenging one, at best. One of the biggest challenges in preparing our budget is how to maintain our local comprehensive community college status at the local level in light of declining or very tight revenue while, at the same time, being asked to provide more and more specific types of individualized training and services. This is extremely important to our community, as the college must be able to grow, change when necessary, as well as be responsive to multiple community needs requests. The college and our local communities need to understand and be aware of changes at the local, regional and global level, while maintaining progressive attitudes regarding change within our own college and community. Our local, regional, and global economies are rapidly changing and will do so at an even faster pace in the future. With these thoughts in mind, budget changes for the 2013-2014 fiscal year are reflective of these facts.

**Guiding Principles:**

The College has developed a set of guiding principles, or institutional priorities, and goals to follow in the planning, preparation, development, and expending of next year's budget. Treasure Valley Community College's guiding principles for the 2013-2014 budget year are as follows:

1. Increase enrollment and access through managed growth.

2. Maintain core instruction and support services within available resources.
3. Improve efficiency and effectiveness.
4. Improve student life.
5. Improve facilities and utilization.
6. Meet all recommendations of accreditation.
7. Improve staff, faculty and community relationships.
8. Streamline all business and student processes.
9. Develop and implement a technology plan including a technology hardware and software replacement schedule.
10. Develop an instructional and services equipment plan.
11. Develop and implement a College equipment replacement schedule for the College infrastructure.
12. Practice good stewardship of public funds.

These institutional priorities and goals will help shape the College over the course of the next budget year. These guiding principles will be updated annually as needed on a campus-wide basis.

#### **Revenue and Expenditures:**

The budget for 2013-2014 includes general fund resources and related expenditures in the amount of \$18,763,877 and represents a \$611,464 increase from the prior year's budget of \$18,152,413.

The increase to the general fund of \$611,464 means that while the college has passed a budget that has increased; that increase is equivalent to 3% year over year which we feel is conservative. The College has been hit hard by the financial crisis in past years and we are just starting to work our way back into a form of normalcy. The College negotiated a new faculty (TVEA) contract this past fiscal year which included salary and insurance increases which are reflected in the year over year budget increase noted above. Additionally, the College has allocated for a 2% raise increase for all other staff and a 5% increase in the insurance cap for those same staff over the prior year. The College also allocated funding to Information Technology to ensure we have appropriate software licensing on campus and also to allow for expansion of our technology to meet the growing needs of our students. The College has received an increase in the FTE allotment from the State of Oregon, the first in four years, but even with that increase the College felt we still needed to increase our overall revenue base in order to provide exemplary service to our students as they are accustomed too. To that end, we are also looking to increase our tuition by \$5 a credit to assist us in meeting our budgetary goals.

The budget provides funds for the following:

1. Faculty steps and or COLA and an increase in their insurance cap of 7%.
2. Increase in the insurance cap for staff of 5%, and a COLA of 2%.
3. Provides additional funds for increased debt service costs.
4. Providing funding for minor campus renovations in Barber Hall and Student Services.
5. Addition of a 1.0 FTE Software Engineer to assist with program software implementation and other IT technology needs.
6. Furlough days for non-faculty full time employees of 4 days will remain. Faculty will also take one furlough day.
7. Increase in supplies and connectivity for campus information support services.
8. Minor increases in equipment and supplies.

Overall, this budget and its preparation was a challenging one. Even with increases in state funding and a tuition increase, the cost of providing instruction and student support continues to grow at an incredible pace. The College will continue to look for partnerships, donors, and other entities to help us enhance and expand our programs in a way that limits the effect on our staff and students. Overall we feel the budget we have presented is a manageable one. While it does not meet all of our needs and desires, it will ensure the College continues to provide an excellent education to our students.

**SUMMARY:**

This budget document is consistent with all local budget laws of the State of Oregon and other applicable policies and procedures. The format and summarization are consistent with the accounting Guidelines for Community Colleges adopted by the Oregon State Board of Education and approved by the Oregon Department of Revenue.

We are presenting a balanced budget, which outlines the basic and essential fiscal requirements for operating Treasure Valley Community College during the 2013-2014 fiscal year. We do, however, have a fiscally sound budget to operate the College for the next fiscal year because of fiscally sound budget changes/practices coupled with continuing input from the Board of Education, community, faculty and staff committees. As in the past, change in the Community College system is a challenging, ongoing process. We must be prepared to change with future trends and techniques while meeting new challenges in population trends, community changes, state and federal mandates, and at the same time, maintain our high quality programs the public is accustomed to. It is heartening to see the many thousands of local and outreach students being served, and the progress the College has achieved in pursuit of academic excellence throughout the Treasure Valley and its related service areas. Overall, we are proud of our continued service within the restricted funds that Treasure Valley Community College has received, and we are especially proud of the successes of our students brought about by that expenditure.

Respectfully submitted,

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Randy Griffin,  
Vice President of Administrative Services



**Treasure Valley Community College**  
**Budget Document**  
**2013-2014**

Legal Information

- Notices and Publications
- Required Legal Forms
  - Resolution 12-005 Adopting 2013-2014 Budget, Making Appropriations, and Levying Ad Valorem Taxes
  - Notice of Property Tax and Intent to Impose (ED-50)
  - Notice of Property Tax Levy (CC-1)
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TREASURE VALLEY COMMUNITY COLLEGE  
Resolution No. 12-005

RESOLUTION ADOPTING THE BUDGET

BE IT RESOLVED, that the Board of Education of Treasure Valley Community College hereby adopts the budget for fiscal year 2013-2014 in the total sum of \$72,513,877 now on file in the office of the Dean of Administrative Services, Business Office, Treasure Valley Community College, 650 College Blvd., Ontario, OR 97914.

RESOLUTION MAKING APPROPRIATIONS

BE IT RESOLVED, that the amount for the fiscal year beginning July 1, 2013, and for the purposes shown below are hereby appropriated for Treasure Valley Community College for the purpose indicated within the funds listed as follows:

GENERAL FUND:

Instruction	\$ 6,890,551
Instructional Support	611,139
Student Services	2,057,444
College Support	3,659,743
Plant Operations/Maintenance	1,668,796
Plant Additions	130,000
Financial Aid	833,030
Debt Service	1,968,174
Contingency	520,000
Transfers	125,000
Appropriated Total	18,463,877
Unappropriated Ending Balance	300,000 *
Fund Total	<u>\$18,763,877</u>

SPECIAL REVENUE FUND:

Instruction	\$ 3,230,000
Instructional Support	1,425,000
Appropriated Total	4,655,000
Unappropriated Ending Balance	150,000 *
Fund Total	<u>\$ 4,805,000</u>

CAPITAL PROJECTS FUND:

Facilities Acquisition and Construction	\$ 700,000
Other Uses	0
Appropriated Total	700,000
Unappropriated Ending Balance	0 *
Fund Total	<u>\$ 700,000</u>

RESOLUTION MAKING APPROPRIATIONS (CONT.)

RESERVE FUND:

Support Services	\$ 975,000
Facilities Acquisition and Construction	650,000
Other Uses	<u>2,550,000</u>
Appropriated Total	4,175,000
Unappropriated Ending Balance	<u>0 *</u>
Fund Total	<u>\$ 4,175,000</u>

AUXILIARY FUND:

Instruction	\$ 3,050,000
Enterprise and Community Services	2,950,000
Transfers / Other Uses	<u>1,450,000</u>
Appropriated Total	7,450,000
Unappropriated Ending Balance	<u>4,600,000 *</u>
Fund Total	<u>\$ 12,050,000</u>

AGENCY FUND:

Supporting Services	\$ 750,000
Other Uses	<u>10,000</u>
Appropriated Total	760,000
Unappropriated Ending Balance	<u>140,000 *</u>
Fund Total	<u>\$ 900,000</u>

STUDENT FINANCIAL AID FUND:

Supporting Services	\$ 22,820,000
Other Uses	<u>8,290,000</u>
Appropriated Total	31,110,000
Unappropriated Ending Balance	<u>10,000 *</u>
Fund Total	<u>\$ 31,120,000</u>

TOTAL APPROPRIATIONS

\$67,313,877

\*Unappropriated Ending Balance in the amount of \$5,200,000 is not appropriated in each respective fund total.

RESOLUTION IMPOSING AND CATEGORIZING TAXES - COMBINED

BE IT RESOLVED, that the Board of Education for Treasure Valley Community College hereby imposes the taxes provided for in the adopted budget at the rate of \$1.2235 per \$1,000 of assessed value for operations; and that these taxes are hereby imposed and categorized for tax year 2013-2014 upon the assessed value of all taxable property within the College district.

Education

General Fund

\$1.2235 / \$1000

Cheryl Cruson  
Cheryl Cruson, Board Chairperson

6/18/13  
Date

Dana Young  
Dana Young, President

6/18/13  
Date

6/18/13  
Date Resolution Adopted

TREASURE VALLEY COMMUNITY COLLEGE  
BUDGET MOTION  
FISCAL YEAR 2013-2014

I, Darlene McConnell move that the Treasure Valley Community College District budget in the aggregate amount of \$72,513,877 be approved as passed by the budget committee and amended by the Treasure Valley Community College Board of Education, the resolution adopting the budget, and the permanent tax rate of \$1.2235 per \$1,000 of assessed value be assessed in support of the General Fund. This permanent tax rate is expected to raise \$1,875,000.

Motion seconded by: Peter Lawson.

# Notice of Property Tax and Certification of Intent to Impose a Tax, Fee, Assessment or Charge on Property for Education Districts

**FORM ED-50  
2013-2014**

To assessor of Malheur / Baker County

- File no later than JULY 15.
- Be sure to read instructions in the 2012-2013 Notice of Property Tax Levy Forms and Instruction booklet

☐ Check here if this is an amended form.

The Treasure Valley Community College has the responsibility and authority to place the following property tax, fee, charge or assessment on the tax roll of Malheur / Baker County. The property tax, fee, charge or assessment is categorized as stated by this form.

<u>650 College Blvd</u>	<u>Ontario</u>	<u>OR</u>	<u>97914</u>	<u>6/18/2013</u>
Mailing Address of District	City	State	Zip	Date
<u>Randy Griffin</u>	<u>VP of Administrative Services</u>	<u>541-881-5595</u>	<u>rgriffin@tvcc.cc</u>	
Contact Person	Title	Daytime Telephone	Contact Person E-mail	

## CERTIFICATION - Check one box.

- ☒ The tax rate of levy amounts certified in Part I are within the tax rate of levy amounts approved by the budget committee.
- ☐ The tax rate of levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.435.

## PART I: TOTAL PROPERTY TAX LEVY

		Subject to Education Limits	
		Rate -or- Dollar Amount	
1. Permanent rate limit tax (per \$1000) .....	1	1.2235	Excluded from <u>Measure 5</u> <u>Limits</u> Amount of Levy
2. Local option operating tax .....	2		
3. Local option capital project tax .....	3		
4. Levy for "Gap Bonds" .....	4		
5a. Levy for bonded indebtedness from bonds approved by voters <b>prior</b> to October 6, 2001 .....	5a		
5b. Levy for bonded indebtedness from bonds approved by voters <b>after</b> October 6, 2001 .....	5b		
5c. Total levy for bonded indebtedness not subject to Measure 5 of Measure 50 (total of 5a + 5b) .....	5c		

## PART II: RATE LIMIT CERTIFICATION

6. Permanent rate limit in dollars and cents per \$1,000 .....	6	1.2235
7. Date received voter approval for rate limit if new district .....	7	
8. Estimated permanent rate limit for newly merged/consolidated district .....	8	

## PART III: SCHEDULE OF LOCAL OPTION TAXES - Enter all local option taxes on this schedule. If there are more than three taxes, attach a sheet showing the information for each.

Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First year levied	Final year to be levied	Total tax amount -or- rate authorized per year by voters

## FORM CC-1

## NOTICE OF BUDGET HEARING

A public meeting of the Board of Education of Treasure Valley Community College will be held on June 18th, 2012 at 6:00pm at the Treasure Valley Community College Campus in the Laure Moore Cunningham Science Center, address: 650 College Blvd, Ontario, Or, 97914. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2013 as approved by the Treasure Valley Community College Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at the Student Services Center on campus between the hours of 8 a.m. and 5 p.m., This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the basis of accounting used during the preceding year.

Contact: Randy Griffin

Telephone: 541-881-5595

Email: rgriffin@tvcc.cc

## FINANCIAL SUMMARY - RESOURCES

## TOTAL OF ALL FUNDS

	Actual Amount Last Year 2011-2012	Adopted Budget This Year 2012-2013	Approved Budget Next Year 2013-2014
Beginning Fund Balance		\$ 14,900,000	\$ 11,000,000
Current Year Property Taxes, other than Local Option Taxes	\$ 1,854,252	\$ 1,800,000	\$ 1,875,000
Current Year Local Option Property Taxes	\$ -	\$ -	\$ -
Tuition and Fees	\$ 10,366,099	\$ 11,490,542	\$ 11,779,757
Other Revenue from Local Sources	\$ 4,322,486	\$ 4,290,859	\$ 4,257,709
Revenue from State Sources	\$ 7,636,375	\$ 7,663,953	\$ 8,067,300
Revenue from Federal Sources	\$ 19,142,664	\$ 24,950,000	\$ 24,950,000
Interfund Transfers	\$ 1,381,000	\$ 11,607,059	\$ 10,584,111
All Other Budget Resources	\$ 9,909,656	\$ -	
<b>Total Resources</b>	<b>\$54,612,533</b>	<b>\$76,702,413</b>	<b>\$72,513,877</b>

## FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION

Personnel Services	\$ 14,123,804	\$ 16,441,011	\$ 17,271,403
Materials & Services	\$ 11,112,617	\$ 15,519,359	\$ 11,508,174
Capital Outlay	\$ 260,937	\$ 1,418,930	\$ 289,496
Debt Service	\$ 1,714,242	\$ 1,953,566	\$ 1,968,174
Interfund Transfers	\$ 9,264,956	\$ 10,501,609	\$ 9,494,442
Operating Contingency	\$ -	\$ 520,000	\$ 520,000
All Other Expenditures	\$ 20,263,165	\$ 22,597,938	\$ 23,712,187
Unappropriated Ending Fund Balance & Reserves		\$ 7,750,000	\$ 7,750,000
<b>Total Requirements</b>	<b>\$56,739,720</b>	<b>\$76,702,413</b>	<b>\$72,513,877</b>

## FINANCIAL SUMMARY—REQUIREMENTS AND FULL TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION

Instruction	\$ 10,804,031	\$ 13,021,184	\$ 13,170,551
FTE	102	104	101
Instructional Support	\$ 543,136	\$ 3,747,702	\$ 2,786,139
FTE	16	15	7
Student Services other than Student Loans and Financial Aid	\$ 3,477,930	\$ 2,014,246	\$ 2,057,444
FTE	33	30	40
Student Loans and Financial Aid	\$ 20,492,757	\$ 23,633,443	\$ 23,653,030
FTE	15	15	2
Community Services	\$ 2,378,254	\$ 2,950,000	\$ 2,950,000
FTE	7	7	11
College Support Services other than Facilities	\$ 3,295,198	\$ 3,198,678	\$ 4,634,743
FTE	29	30	29
Facility Acquisition, Construction & Maintenance	\$ 4,864,355	\$ 7,930,394	\$ 3,148,796
FTE	22	22	22
Interfund Transfers	\$ 9,254,956	\$ 9,983,200	\$ 9,875,000
Debt Service	\$ 1,629,102	\$ 1,953,566	\$ 1,968,174
Operating Contingency	\$ -	\$ 520,000	\$ 520,000
Unappropriated Ending Fund Balance and Reserves		\$ 7,750,000	\$ 7,750,000
<b>Total Requirements</b>	<b>\$56,739,719</b>	<b>\$76,702,413</b>	<b>\$72,513,877</b>
<b>Total FTE</b>	<b>224</b>	<b>223</b>	<b>212</b>

## STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING \*

The College budget for the 2013-2014 fiscal year decreased overall by approximately 4.1 million. A substantial portion of that decrease was due to the completion of the College Science Center which was a \$6 million dollar projected completed in the 12-13 fiscal year. The College General Fund, its main operating fund, did increase year over year by approximately \$600,000. That increase was due to additional campus needs in technology and facility improvements, as well as additional personnel costs. The College has proposed a \$5 increase in tuition for the coming year as well as staff and faculty have taken furlough days.

**PROPERTY TAX LEVIES**

	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (Rate Limit 1.2235 per \$1,000)	\$ 1,854,252	\$ 1,800,000	\$ 1,875,000
Local Option Levy			
Levy For General Obligation Bonds			

**STATEMENT OF INDEBTEDNESS**

LONG TERM DEBT	Estimated Debt Outstanding July 1	Estimated Debt Authorized, But Not Incurred July 1
General Obligation Bonds	\$0	\$0
Other Bonds	\$16,558,044	\$16,558,044
Other Borrowings	\$596,694	\$796,694
Total		



# PUBLIC NOTICES

## NOTICE OF BUDGET HEARING

A public meeting of the Board of Education of Treasure Valley Community College will be held on June 18th, 2013 at 8:00 p.m. at the Treasure Valley Community College Campus in the Laura Moore Cunningham Science Center, address: 650 College Blvd., Ontario, Or. 97914. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2013 as approved by the Treasure Valley Community College Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at Student Services Center on campus between the hours of 8:00 a.m. and 5:00 p.m. This budget is for an annual period. This budget was prepared on a basis of accounting that is the same as the basis of accounting used during the preceding year.

Contact: Randy Griffin Telephone: (541) 631-5595 Email: rgriffin@tvcc.edu

### FINANCIAL SUMMARY - RESOURCES

TOTALS OF ALL FUNDS	Actual 2011-12	Approved Budget This Year 2012-13	Approved Budget Next Year 2013-14
1. Beginning Fund Balance	\$0	\$14,930,000	\$11,600,000
2. Current Year Property Taxes, other than Local Option Taxes	\$1,854,252	\$1,930,000	\$1,875,000
3. Current Year Local Option Property Taxes			
4. Tuition & Fees	\$10,359,039	\$11,430,542	\$11,719,757
5. Other Revenue from Local Sources	\$4,222,436	\$4,290,852	\$4,257,708
6. Revenue from State Sources	\$7,636,375	\$7,653,953	\$8,097,300
7. Revenue from Federal Sources	\$19,142,664	\$24,550,000	\$24,890,000
8. Interfund Transfers	\$1,381,000	\$11,807,059	\$10,534,111
9. All Other Budget Resources	\$9,909,656		
<b>Total Resources</b>	<b>\$54,612,533</b>	<b>\$76,702,413</b>	<b>\$72,513,877</b>

### FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION

10. Personal Services	\$14,123,834	\$16,441,011	\$17,271,470
11. Materials & Supplies	\$11,112,617	\$15,519,359	\$11,503,174
12. Capital Outlay	\$253,937	\$1,418,930	\$283,456
13. Debt Service	\$1,714,242	\$1,953,566	\$1,953,174
14. Interfund Transfers	\$9,281,556	\$10,501,609	\$8,494,442
15. Operating Contingency		\$500,000	\$500,000
16. All Other Expenditures	\$20,263,165	\$22,537,933	\$23,712,187
17. Unappropriated Ending Fund Balance & Reserves	\$0	\$7,750,000	\$7,750,000
<b>Total Requirements</b>	<b>\$55,749,701</b>	<b>\$76,702,413</b>	<b>\$72,513,877</b>

FINANCIAL SUMMARY - REQUIREMENTS AND FULL TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION			
Instruction	\$10,604,031	\$13,021,184	\$13,170,561
FTE	102	104	101
Instructional Support	\$543,135	\$3,747,702	\$2,786,139
FTE	16	15	7
Student Services other than Student Loans and Financial Aid	\$3,477,930	\$2,014,246	\$2,057,444
FTE	33	31	40
Student Loans and Financial Aid	\$20,422,157	\$23,653,443	\$23,853,000
FTE	15	15	2
Community Services	\$2,378,254	\$2,950,000	\$2,950,000
FTE	7	7	11
College Support Services other than Facilities	\$1,255,158	\$3,193,678	\$4,634,743
FTE	23	30	29
Facility Acquisition, Construction & Maintenance	\$4,864,355	\$7,930,334	\$3,148,798
FTE	22	22	22
Interfund Transfers	\$3,254,956	\$3,933,200	\$3,875,000
Debt Service	\$1,623,102	\$1,953,566	\$1,953,174
Operating Contingency		\$500,000	\$500,000
Unappropriated Ending Fund Balance and Reserves		\$7,750,000	\$7,750,000
<b>Total Requirements</b>	<b>\$54,749,719</b>	<b>\$76,702,413</b>	<b>\$72,513,877</b>
<b>Total FTE</b>	<b>224</b>	<b>224</b>	<b>212</b>

### STATEMENT OF CHANGES IN ACTIVITIES AND SOURCES IN FINANCING

The College budget for the 2013-2014 fiscal year decreased overall by approximately 4.1 million. A substantial portion of that decrease was due to the completion of the College Science Center which was a \$6 million dollar project completed in the 12-13 fiscal year. The College General Fund, its main operating fund, did increase year over year by approximately \$600,000. That increase was due to additional campus needs in technology and facility improvements, as well as additional personnel costs. The College has proposed a \$5 increase in tuition for the coming year as well as staff and faculty have taken furlough days.

### PROPERTY TAX LEVIES

	Rate or Amount Proposed	Rate or Amount Increased	Rate or Amount Approved
Permanent Rate Levy (Rate Limit 1.2235 per \$100)	\$1,854,252	\$1,600,000	\$1,875,000
Local Option Levy			
Levy for General Obligation Bonds			

### STATEMENT OF INDEBTEDNESS

	Estimated Debt Outstanding July 1	Estimated Debt Authorized July 1
General Obligation Bonds	\$0	\$0
Other Bonds	\$16,558,044	\$16,558,044
Other Borrowings	\$595,684	\$795,634
<b>Total</b>	<b>\$17,153,728</b>	<b>\$17,353,678</b>

Notice of Property Tax and certification of intent to impose a Tax, Fee, Assessment or Charge on property for Education Districts  
 To assessor of Multnomah County  
 FORM EO-50  
 2013-2014  
☐ Check here if this is an amended form.

\*File no later than JULY 15.  
 \*Be sure to read instructions in the 2012-2013 Notice of Property Tax Levy Forms and Instruction booklet.

The Treasure Valley Community College has the responsibility and authority to place the following property tax, fee, charge or assessment on the tax roll of Multnomah County. The property tax, fee, charge or assessment is categorized as stated by this form.

650 College Blvd Ontario OR 97914 8/18/13  
 Mailing Address of District City State Zip Date  
 Randy Griffin VP of Administrative Services 541-631-5595 rgriffin@tvcc.edu  
 Contact Person Title Office Telephone Contact Person Email

CERTIFICATION - Check one box.  
☒ The tax rate of levy amounts certified in Part I are within the tax rate of levy amounts approved by the budget committee.  
☐ The tax rate of levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.405.

PART I: TOTAL PROPERTY TAX LEVY	
Permanent rate limit tax (per \$100)	1.2235
Local option operating tax	
Local option capital project tax	
Levy for "Gap Bonds"	
Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001	\$0
Levy for bonded indebtedness from bonds approved by voters after October 6, 2001	\$0
Total levy for bonded indebtedness not subject to Measure 5 of Measure 50 (total of \$0 + \$0)	\$0

PART II: RATE LIMIT CERTIFICATION	
Permanent rate limit in dollars and cents per \$100	1.2235
Debt received voter approval for rate limit if new district	
Estimated permanent rate limit for newly merged consolidated district	

PART III: SCHEDULE OF LOCAL OPTION TAXES - Enter all local option taxes on this schedule. If there are more than five taxes, attach a sheet showing the information for each.

Purpose (operating, capital project, or other)	Date voter approval local option ballot measure	First year levied	First year to be levied	Total tax amount of rate authorized per year by voters

**Treasure Valley Community College**  
**Budget Document**  
**2013-2014**

Budget Documents

- General Fund
  - General Fund Resources
  - Instruction
  - Instructional Support
  - Student Services
  - College Support
  - Plant Operations / Maintenance
  - Plant Additions
  - Financial Aid
  - Debt Service
  - Other (Transfers / Contingency)
  - Schedule of Personnel Services  
Classifications / Ranges
  - Schedule of Personnel with Multiple  
Classifications

# Budget Guiding Principles

- \* Increase enrollment and access through managed growth
- \* Maintain core instruction and support services within available resources
- \* Improve efficiency & effectiveness
- \* Improve student life
- \* Improve facilities & utilization
- \* Meet all recommendations of accreditation
- \* Improve staff, faculty & community relationships
- \* Streamline all business & student processes
- \* Develop and implement a technology plan including a technology hardware and software replacement schedule
- \* Develop an instructional and services equipment plan
- \* Develop and implement a College equipment replacement schedule for the college infrastructure
- \* Practice good stewardship of all public funds

**Strategic Plan - Core Themes**

**2011-2018**

- Core theme #1: Educational Success
- Core theme #2: Institutional Effectiveness
- Core theme #3: Community
- Core theme #4: Access

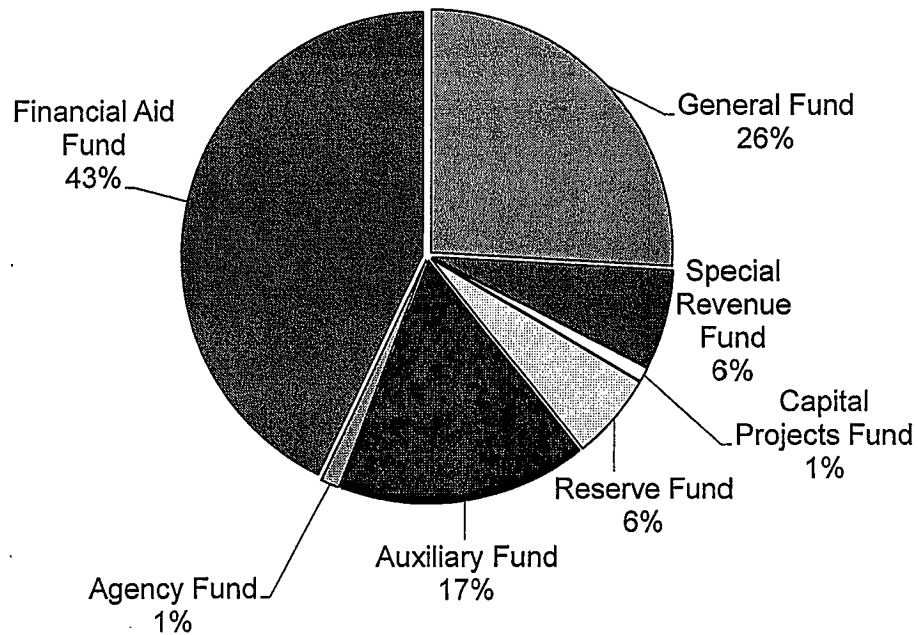
# Budget Assumptions/Highlights

General Fund Revenue - Highlights	
<ul style="list-style-type: none"> <li>* Proposed \$5 increase in tuition (\$89 - \$94), additional \$275k</li> <li>* Decrease in admin indirect income due to loss of the HEP grant and Lakeview COD, (\$19k)</li> <li>* Small increase in property tax revenues, \$25k</li> <li>* Increase in State Resources (FTE) Support of \$403k for first year of binennium</li> <li>* Decrease in HDEV Course Fees, absorbed into tuition, (\$50k)</li> <li>* Decrease in Continuing Ed Fees, less courses (\$20k)</li> <li>* Miscellaneous adjustments in other tuition and fees, resulting in a net decrease of (\$34k)</li> <li>* Decrease in Bookstore transfer into the General Fund, (\$150k)</li> <li>* Increase in Debt payment transfer for Science Center payment, \$2k</li> <li>* Increase in Caldwell Center transfer into the General Fund, \$25k</li> </ul>	
General Fund Carryover	
<ul style="list-style-type: none"> <li>* General fund carryover will remain the same at \$1.6 million</li> </ul>	
Personnel - Faculty & Staff COLA Information	
<ul style="list-style-type: none"> <li>* Faculty Steps and COLA = \$102k</li> <li>* Admin, Classified, and Professional Staff COLA (2%) = \$61k</li> </ul>	<ul style="list-style-type: none"> <li>* Faculty Insurance cap increase (7%) = \$44k</li> <li>* Staff Insurance cap increase (5%) = \$44k</li> </ul>
Personnel Additions/Changes - Not in Last Year's General Fund Budget	
<ul style="list-style-type: none"> <li>* Increase in Summer School Teaching Salaries</li> <li>* Increase Summer School GED Salaries</li> <li>* Increase in annual Faculty Teaching Overload Salaries</li> <li>* Part-time Faculty Instruction for Renewable Energy</li> <li>* Part-time Faculty Instruction for Viticulture Teach out               <ul style="list-style-type: none"> <li>* Additional Lead Tech lab support for Science</li> <li>* CTE administrative help at 1/2 time</li> </ul> </li> <li>* 1.0 FTE Information Technology Engineer position</li> <li>* .5 Physical Plant Custodian for Science Center</li> </ul>	<ul style="list-style-type: none"> <li>\$24,000 (salary &amp; benefits)</li> <li>\$5,000 (salary &amp; benefits)</li> <li>\$105,000 (salary &amp; benefits)</li> <li>\$56,000 (salary &amp; benefits)</li> <li>\$21,000 (salary &amp; benefits)</li> <li>\$8,000 (salary &amp; benefits)</li> <li>\$11,000 (salary &amp; benefits)</li> <li>\$86,500 (salary &amp; benefits)</li> <li>\$11,000 (salary &amp; benefits)</li> </ul>
Reductions and or Changes in Classification (Savings) - Taken Out of The General Fund Budget	
<ul style="list-style-type: none"> <li>* Faculty Retirement Savings</li> <li>* Accreditation Salary Reduction</li> <li>* Part-time Faculty departmental adjustments</li> <li>* Reduced One FT Nursing Position to PT Overload Rate</li> <li>* Reduced ABE Director from FT to PT</li> </ul>	<ul style="list-style-type: none"> <li>(\$26,000 - salary &amp; benefits)</li> <li>(\$40,000 - salary &amp; benefits)</li> <li>(\$106,000 - salary &amp; benefits)</li> <li>(\$37,000 - salary &amp; benefits)</li> <li>(\$49,000 - salary &amp; benefits)</li> </ul>
Other Important Budget Highlights	
<ul style="list-style-type: none"> <li>* Increase in overall College debt service payments of \$15k</li> <li>* Increase in Other General Costs, Legal, Audit, Transportation of \$32k</li> <li>* Decrease in overall College Utilities of (\$35k)</li> <li>* Increase in Financial Aid match, College Workstudy and SEOG of \$6k</li> <li>* Increase in Waivers - Senior, Staff, Athletics, other programs and allowance for bad debt of \$43k</li> <li>* Decrease in General Fund transfers to the College Reserve Funds of (\$108k)</li> <li>* Increase in Instructional departmental costs of \$17k</li> <li>* Decrease in Instructional Support departmental costs, VP of Academic Affairs of (\$14k)</li> <li>* Increase in Student Services departmental costs of \$30k</li> <li>* Increase in College Support departmental costs, IT and IR of \$216k</li> <li>* Increase in Plant Operations/Grounds/Utilities for new Science Center of \$12k</li> <li>* Increase in Plant Additions/Remodel costs for specific projects of \$54k</li> </ul>	

## Summary of Funds: 2013-2014 Proposed Budget

No.	Fund Title	% of 13-14 Budget	2012-13 Proposed	2013-14 Proposed	Change
11	General Fund	26%	18,152,413	18,763,877	611,464
12	Special Revenue Fund	6%	4,805,000	4,805,000	0
14	Capital Projects Fund	1%	5,500,000	700,000	(4,800,000)
15	Reserve Fund	6%	4,175,000	4,175,000	0
21	Auxiliary Fund	17%	12,050,000	12,050,000	0
31	Agency Fund	1%	900,000	900,000	0
32	Financial Aid Fund	43%	31,120,000	31,120,000	0
<b>Total</b>			76,702,413	72,513,877	(4,188,536)

### Summary of Funds 13-14 Budget

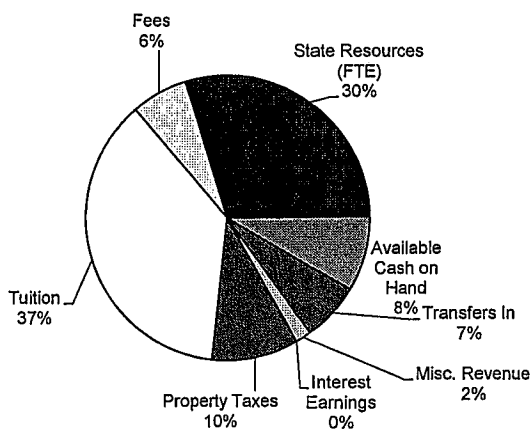


## General Fund

- \* The General Fund makes up a major portion of the total College budget.
- \* This budget supports core College activities--Instruction, Instructional Support, Student Services, College Support Services, Plant Operations, Plant Additions, Debt Service, Financial Aid, Contingency, Transfer to other funds and Unappropriated Ending Fund Balance.
- \* Primary funding is state reimbursement (FTE), local property taxes, student tuition and fees and budgeted cash carried forward from the prior year.

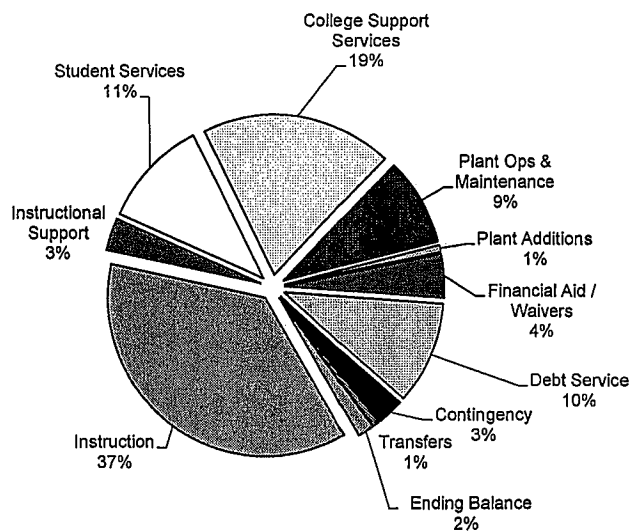
### General Fund Resources:

Interest Earnings	\$ 12,000
Property Taxes	1,875,000
Tuition	6,949,807
Fees	1,199,950
State Resources (FTE)	5,567,300
Available Cash on Hand	1,600,000
Transfers In	1,234,111
Misc. Revenue	325,709
<b>Total Resources</b>	<b>\$ 18,763,877</b>



### General Fund Requirements:

Instruction	\$ 6,890,551
Instructional Support	611,139
Student Services	2,057,444
College Support Services	3,659,743
Plant Ops & Maintenance	1,668,796
Plant Additions	130,000
Financial Aid / Waivers	833,030
Debt Service	1,968,174
Contingency	520,000
Transfers	125,000
Unappropriated Ending Balance	300,000
<b>Total Requirements</b>	<b>\$ 18,763,877</b>



## General Fund Resources

\* Resources consist of Interest Earnings, Property Taxes, Tuition, Fees, State Resources (FTE reimbursement), Cash on Hand (carryover), Miscellaneous Revenue, Transfers In, and, when applicable, Long-Term Debt Proceeds.

\* The College is proposing a \$5 increase in tuition in the 13-14 fiscal year. The College also projects a 3% increase in enrollment over last year.

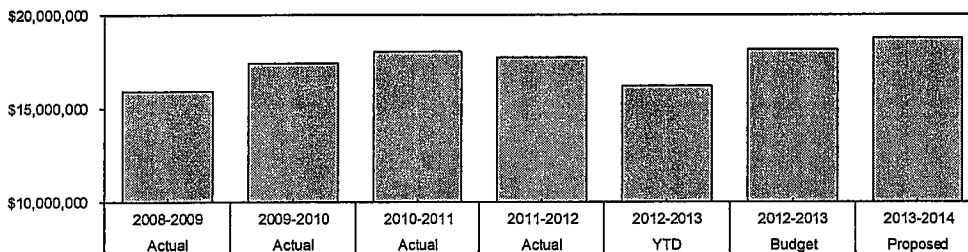
\* Anticipate a small revenue increase in property taxes due to actual 2012-2013 collections.

\* The College anticipates an increase in the FTE funding allocation for the 2013-2015 bi-ennium. The College budget assumes the College support fund will be at \$428 million.

\* The decrease in transfers is because of a reduction in the one-time transfer from the bookstore.

	Actual 2008-2009	Actual 2009-2010	Actual 2010-2011	Actual 2011-2012	May YTD 2012-2013	Budget 2012-2013	Proposed Budget 2013-2014	Budget Increase (Decrease)
Interest Earnings	36,079	15,287	15,130	11,820	9,431	10,000	12,000	2,000
Property Taxes	1,700,967	1,698,709	1,993,854	1,766,377	1,857,710	1,800,000	1,875,000	75,000
Tuition	4,342,146	5,694,833	6,370,486	6,280,029	6,048,050	6,600,292	6,949,807	349,515
Fees	985,264	1,085,833	1,141,042	1,147,933	1,067,373	1,260,250	1,199,950	(60,300)
State Resources (FTE)	6,333,345	5,813,534	5,433,426	5,542,924	3,816,377	5,163,953	5,567,800	403,847
Available Cash on Hand	1,300,000	1,805,646	1,805,646	1,881,207	1,816,284	1,600,000	1,600,000	0
Miscellaneous Revenue	446,282	502,207	487,674	318,131	237,319	360,859	325,709	(35,150)
Transfers In	783,000	793,000	783,000	783,000	1,357,059	1,357,059	1,234,111	(122,948)
<b>Total Resources</b>	<b>15,927,083</b>	<b>17,409,049</b>	<b>18,030,258</b>	<b>17,731,421</b>	<b>16,209,603</b>	<b>18,152,413</b>	<b>18,763,877</b>	<b>611,464</b>

General Fund Resources Comparison by Year





## General Fund Requirements by Function

\* Instruction increases are primarily for Faculty COLA's and insurance cap increases based on the TVEA collective bargaining agreement. Staff also received a 2% COLA and a 5% increase in their insurance cap.

\* Student Services received departmental increases in materials and services of approximately \$30,000 for increased travel costs as well as the implementation of Achieving the Dream.

College Support services increases were substantially due to increases in Information Technology (IT) related costs for supplies, connectivity, software licenses, maintenance fees, hardware, and software additions. Also new for next year, the IT Dept. will add one software engineer to help with a variety of operational issues on campus.

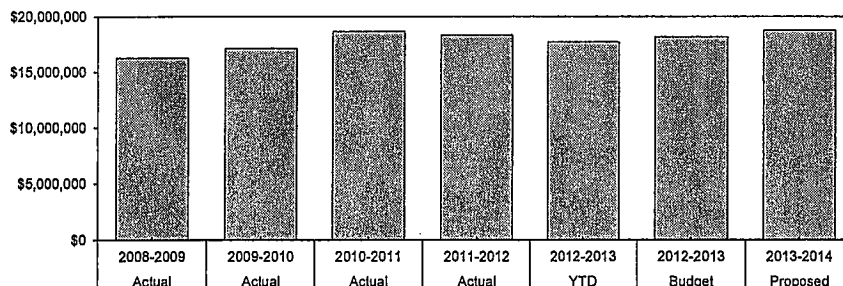
\* Plant additions increases are due to some upcoming remodeling needs in Barber Hall 111 - old Biology Lab, Barber Hall 225 - old Chemistry Lab, other minor issues and completing renovation in the Student Services Center to improve student flow for Admissions and Advising and adding student kiosks.

\* The increase in the Financial Aid/Waivers area is due to increasing campus tuition waivers for the \$5 per credit tuition

\* Transfers from the General Fund to other campus Reserve Funds were decreased in order to help reduce and balance the overall college budget. The college anticipates that current Reserve Funds have adequate funding available to incur these reduced transfers for next year.

Requirements by Function:	Actual 2008-2009	Actual 2009-2010	Actual 2010-2011	Actual 2011-2012	May YTD 2012-213	Budget 2012-2013	Proposed Budget 2013-2014	Budget Increase (Decrease)
Instruction	5,456,198	5,939,831	6,398,675	6,436,280	4,983,974	6,741,184	6,890,551	149,367
Instructional Support	380,717	405,069	546,465	543,136	434,678	597,702	611,139	13,437
Student Services	1,973,032	1,942,372	1,943,280	1,895,864	1,483,379	2,014,246	2,057,444	43,198
College Support Services	2,615,611	2,801,321	2,971,662	2,761,741	2,534,286	3,198,678	3,659,743	461,065
Plant Ops & Maintenance	1,587,653	1,542,909	1,676,318	1,603,031	1,488,624	1,703,994	1,668,796	(35,198)
Plant Additions	145,175	56,900	74,984	55,738	72,455	76,400	130,000	53,600
Financial Aid / Waivers	765,248	821,874	811,430	1,629,103	666,476	813,443	833,030	19,587
Debt Service	1,453,096	1,551,872	1,630,345	826,334	574,705	1,953,566	1,968,174	14,608
Contingency	0	0	0	0	0	520,000	520,000	0
Transfers	375,500	266,000	783,000	783,000	1,357,059	233,200	125,000	(108,200)
Unappropriated Ending Balance	1,521,761	1,805,646	1,805,646	1,814,384	4,121,517	300,000	300,000	0
<b>Total Requirements</b>	<b>16,273,991</b>	<b>17,133,794</b>	<b>18,641,805</b>	<b>18,348,611</b>	<b>17,717,153</b>	<b>18,152,413</b>	<b>18,763,877</b>	<b>611,464</b>

### GENERAL FUND REQUIREMENTS

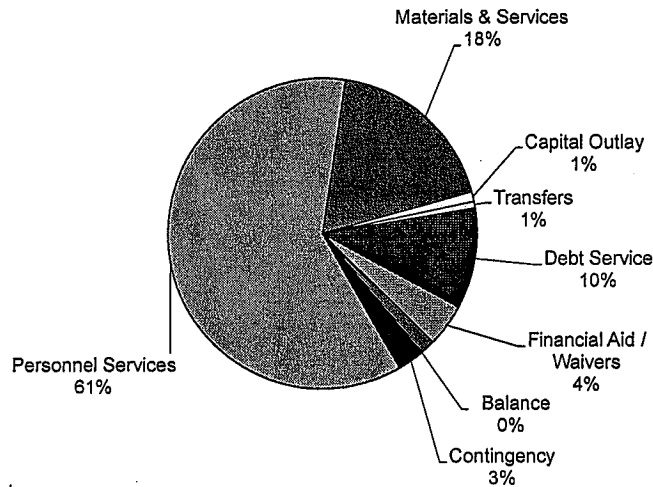


## General Fund Requirements by Appropriation

- \* Faculty received COLA's and insurance cap increases based on the TVEA collective bargaining agreement. Staff also received a 2% COLA and a 5% increase in their insurance cap.
- \* Capital outlay increased due to additional remodeling that will be done on campus
- \* Materials and Services increase was mostly due to funding of IT for Connectivity and other IT related supplies
- \* Transfers were decreased in order to help reduce the overall college budget. The college anticipates that the reserve funds have adequate funding available to incur these reduced transfers.

Requirements by Appropriation:	Actual 2008-2009	Actual 2009-2010	Actual 2010-2011	Actual 2011-2012	May YTD 2012-2013	Budget 2012-2013	Proposed Budget 2013-2014	Budget Increase (Decrease)
Personnel Services	8,798,331	9,277,688	10,163,478	10,080,485	8,125,300	10,985,572	11,385,465	399,893
Materials & Services	3,193,728	3,307,399	3,394,738	3,189,979	2,866,935	3,194,431	3,441,506	247,075
Capital Outlay	288,928	185,931	158,918	146,522	213,895	152,201	190,702	38,501
Transfers	375,500	266,000	783,000	783,000	1,357,059	233,200	125,000	(108,200)
Debt Service	1,453,096	1,551,872	1,630,345	1,629,103	414,133	1,953,566	1,968,174	14,608
Financial Aid / Waivers	642,647	739,065	705,680	705,137	618,314	813,443	833,030	19,587
Unappropriated Ending Balance	1,521,761	1,805,646	1,805,646	1,814,384	4,121,517	300,000	300,000	0
Contingency		0	0			520,000	520,000	0
<b>Total Requirements</b>	<b>16,273,991</b>	<b>17,133,601</b>	<b>18,641,805</b>	<b>18,348,610</b>	<b>17,717,153</b>	<b>18,152,413</b>	<b>18,763,877</b>	<b>611,464</b>

**Expenditures by Appropriation Category**



## General Fund Appropriation Categories

### **INSTRUCTION: (29)**

Classroom General  
Agriculture  
Art  
Business Education  
Computer Science  
English & Speech  
Industrial Education  
Criminal Justice  
Math  
Music  
Natural Resources  
Nursing  
Physical Education  
Science  
Social Science  
Summer Programs  
Col-Cred  
Developmental Education  
College Prep  
Continuing Education  
EMT Training  
Community Education  
BizCenter Match  
Nyssa Outreach  
Workforce Training Center  
Education  
Assessment  
Renewable Energy  
Viticulture

### **COLLEGE SUPPORT: (12)**

Public Information  
Printing  
Board of Education  
President's Office  
Human Resources  
Business Office  
Information Support Services  
Other General Costs  
Development Office  
Campus Security  
Switchboard  
Institutional Research

### **INSTRUCTIONAL SUPPORT: (5)**

Dean of Instruction  
Dean of Instruction - Contingency  
Dean of Instruction - Adjunct Services  
Associate Dean  
Library

### **STUDENT SERVICES: (27)**

Management of Student Services  
Counseling/Guidance  
Registration and Admissions  
Student Records  
Financial Aid Administration  
Student Activities/Programs  
Athletics  
Rodeo  
CWE / Student Placement  
G.E.D. Programs  
Sports Complex  
Enrollment Services  
Diversity Services  
Testing Center  
Individual Sports Programs (13)

### **PLANT OPS & MAINTENANCE: (4)**

Utilities  
Plant Operations  
Buildings  
Grounds

### **PLANT ADDITIONS: (1)**

Plant Additions

### **DEBT SERVICE: (1)**

Debt Service

### **FINANCIAL AID: (2)**

Financial Aid Match  
College Waivers

### **OTHER: (3)**

Contingency  
Transfers to other Funds  
Unappropriated Ending Fund Balance

## Instruction by Department

- \* Increases across departments are due to faculty colas and a 7% increase in the insurance cap as outlined in the faculty collective bargaining agreement.
- \* A reallocation of costs occurred in the 2013-2014 fiscal year. The college moved various identified budgeted expenses out of selected departments and into the Faculty overload budget which is in budget category 1101 Classroom General to better reflect the actual expenses of the institution.
- \* Math increased due to an increase in their part-time faculty budget due to increased enrollment in math classes across campus.
- \* The reduction in Nursing was due to a reallocation of costs. The Nursing department is reallocating a full time faculty member's salary between adjunct and overload due to hiring difficulties.
- \* Social Science actually received an increase because they will be overseeing the addiction studies program that was being managed through Continuing Education which was then removed from this budget.
- \* The Drama program was retrenched last year, but the College was required to budget one extra year of benefits.
- \* Summer programs were increased to better reflect actual instructional expenses.
- \* Developmental Education is being reorganized and the Director of ABE position is no longer deemed necessary which is the cause of the reduction in total budget. Duties will be split under the Dean of CTE.
- \* The Education instructional program was reorganized for this fiscal year saving some salary and benefit costs.
- \* The Assessment budget decreased because the Institutional Research person will now fill the position of ALO for our campus, allowing the college to reduce costs associated with assessment and accreditation processes as budgeted in the prior year.
- \* The Renewable Energy program is being added to the General fund in the 13-14 year because the grant that was funding that program has sunset.
- \* The Viticulture program is no longer offered at TVCC but the College is required to teach-out the remaining courses. The cost noted is to teach out the remaining courses and close out the program.

Department	Actual 2008-2009	Actual 2009-2010	Actual 2010-2011	Actual 2011-2012	May YTD 2012-2013	Budget 2012-2013	Proposed Budget 2013-2014	Budget Increase (Decrease)
1101 Classroom General	558,107	782,677	906,001	873,463	818,891	733,237	910,693	177,456
1102 Agriculture	218,026	216,081	229,283	266,933	216,511	331,485	337,286	5,801
1103 Art	175,721	192,588	199,411	207,470	150,285	219,634	229,308	9,674
1104 Business Education	269,878	291,381	309,306	321,906	233,655	336,185	357,270	21,085
1105 Computer Science	68,919	339,373	46,324	81,516	51,977	83,853	85,059	1,206
1106 English & Speech	477,057	534,308	551,700	524,288	390,513	627,452	622,296	(5,156)
1109 Industrial Education	135,867	184,916	166,007	200,815	142,644	215,921	218,657	2,736
1110 Criminal Justice	37,975	38,552	39,377	48,077	73,599	33,843	29,194	(4,649)
1111 Math	472,239	465,623	546,116	558,232	386,741	542,752	586,750	43,998
1112 Music	275,937	284,284	21,221	277,315	199,016	281,511	284,379	2,868
1113 Natural Resources	69,693	73,866	10,394	82,806	60,853	97,241	99,698	2,457
1114 Nursing	610,590	635,569	677,247	621,089	472,867	775,053	702,111	(72,942)
1115 Physical Education	160,121	173,376	201,047	205,798	143,709	215,949	209,262	(6,687)
1116 Science	560,901	518,001	509,538	534,177	406,906	544,570	546,251	1,681
1117 Social Science	255,684	269,846	277,521	302,310	153,366	324,476	312,182	(12,294)
1118 Drama	87,185	107,035	107,553	5,758	0	17,109	0	(17,109)
1119 Summer Programs	302,915	338,608	422,756	478,477	488,722	429,239	456,895	27,656
1120 Self-Support	7,000	4,281	0	0	0	0	0	0
1125 Col-Cred	7,547	9,910	26,041	31,548	25,296	35,177	35,177	0
1130 Developmental Ed	260,425	294,621	336,908	302,574	192,870	338,332	283,939	(54,393)
1131 College Prep	0	0	0	12,742	10,260	10,545	16,045	5,500
1137 Continuing Education	42,199	43,740	50,872	37,563	24,094	34,167	34,167	0
1138 EMT Training	12,210	21,696	15,424	13,907	8,219	28,710	23,710	(5,000)
1140 Community Education	122,833	114,978	122,460	31,232	19,000	29,496	29,438	(58)
1142 Outreach -- Nyssa	11,193	11,678	11,157	5,250	3,500	5,500	5,250	(250)
1155 BizCenter Match	25,057	42,498	50	34,937	36,343	49,163	50,574	1,411
1156 Workforce Training	117,306	127,535	120,872	153,308	126,398	160,870	168,845	7,975
1157 DPSST Training	81	110	247	13	0	0	0	0
1158 Education	58,389	63,762	49,509	67,304	78,016	138,756	106,644	(32,112)
1159 CISCO Training	0	0	0	0	0	0	0	0
1160 Drafting	32,707	20,392	6,011	4,903	18	12,628	0	(12,628)
1161 Assessment	21,439	37,227	40,639	50,841	63,464	88,330	55,233	(33,097)
1162 Renewable Energy	0	0	0	0	0	0	70,392	70,392
1163 Viticulture	0	0	0	0	0	0	23,847	23,847
1164 GIS - Geography	0	6,685	0	0	0	0	0	0
<b>Total Instruction</b>	<b>5,455,201</b>	<b>6,245,197</b>	<b>6,000,992</b>	<b>6,336,552</b>	<b>4,977,733</b>	<b>6,741,184</b>	<b>6,890,552</b>	<b>149,368</b>

## Instructional Support by Department

- \* Staff received a 2% COLA and a 5% increase in their insurance cap for fiscal year 13-14
- \* The Dean of Instruction budget increased because of the hiring of a new Dean of Instruction.
- \* The Dean of Instruction Contingency decreased because in the prior year the NLN accreditation was paid from this account however that was a one-time expense and is no longer needed in FY 13-14.
- \* The Library increases were for personnel costs, a small amount of increased travel and a small increase in digital services used by the Library.

Department	Actual 2008-2009	Actual 2009-2010	Actual 2010-2011	Actual 2011-2012	May YTD 2012-2013	Budget 2012-2013	Proposed Budget 2013-2014	Budget Increase (Decrease)
1201 Dean of Instruction	192,943	182,976	211,753	221,488	171,118	209,410	220,209	10,799
1202 Associate Dean	24	17,779	100,704	97,930	73,850	108,873	111,602	2,729
1205 Dean of Instruction - Contingency		0	0	7,377	12,616	30,000	12,000	(18,000)
1206 Dean of Instruction - Adjunct Services		0	0	787	0	11,012	11,013	1
1210 Library	188,745	204,314	234,008	214,758	177,095	238,407	256,315	17,908
<b>Total Instructional Support</b>	<b>381,712</b>	<b>405,069</b>	<b>546,465</b>	<b>542,340</b>	<b>434,679</b>	<b>597,702</b>	<b>611,139</b>	<b>13,437</b>

## Student Services by Department

\* Staff received a 2% COLA and a 5% increase in their insurance cap for fiscal year 13-14

\* Registration & Admissions increases are due to some reallocation of staff due to changes in oversight supervision in the 2013-2014 fiscal year. In the past year the Comptroller oversaw Financial Aid and the Business Office however in the 2013-2014 fiscal year this was reversed back to prior staffing. In addition, other staff were moved from Student records into admissions.

\* The reduction in baseball was due to the retirement of Coach Baumann and the replacement of that position at a reduced salary level.

Department	Actual 2007-2008	Actual 2008-2009	Actual 2009-2010	Actual 2010-2011	Actual 2011-2012	May YTD 2012-2013	Budget 2012-2013	Proposed Budget 2013-2014	Budget Increase (Decrease)
1301 Management of Student Services	126,035	124,703	122,337	17,962	147,066	113,681	146,377	155,306	8,929
1302 Counseling/Guidance	97,462	74,209	75,223	97,916	131,993	16,341	70,308	72,072	1,764
1303 Registration & Admissions	173,588	247,580	204,964	208,832	151,252	264,889	271,901	346,465	74,564
1304 Student Records	97,388	98,877	101,921	108,522	108,876	87,214	155,067	113,656	(41,411)
1305 Financial Aid Administration	192,935	242,387	252,723	275,944	302,450	207,851	320,907	318,142	(2,765)
1306 Student Activities/Programs	86,412	82,360	82,480	90,136	84,731	70,793	87,042	89,210	2,168
1307 Athletics	347,852	325,709	339,520	302,081	318,953	281,092	331,630	340,917	9,287
1308 Rodeo	66,718	74,032	99,301	83,013	83,156	73,267	77,308	83,113	5,805
1310 CWE/Student Placement	4,074	6,312	6,250	6,574	6,341	655	6,341	1,150	(6,191)
1311 GED	19,462	26,194	27,165	24,974	21,155	15,152	27,697	27,455	(242)
1314 Sports Complex	0	7,645	9,988	9,835	11,649	923	11,726	11,726	0
1315 Enrollment Services	106,000	110,853	102,500	120,118	92,096	58,295	100,118	103,561	3,443
1318 Wings Program	24,446	27,507	256	9	0	0	0	0	0
1319 Diversity Services	23,841	14,286	7,691	6,669	404	0	10,000	10,000	0
1320 Baseball - Men	44,946	53,778	55,392	48,763	53,461	27,655	49,551	35,892	(13,659)
1321 Basketball - Men	31,511	48,464	45,133	32,663	37,596	29,444	35,532	35,788	256
1322 Basketball - Women	33,563	50,176	42,366	30,952	35,679	29,418	35,748	35,748	0
1323 Cross Country - Men	10,633	10,892	11,302	13,377	12,470	13,843	11,593	11,593	0
1324 Cross Country - Women	9,918	9,462	9,463	11,592	11,553	13,522	11,593	11,593	0
1325 Golf - Men	9,589	14,844	18,672	21,093	0	0	0	0	0
1326 Golf - Women	8,210	13,082	12,672	14,133	0	0	0	0	0
1327 Soccer - Men	28,746	32,077	30,958	36,541	27,822	29,540	29,056	29,056	0
1328 Soccer - Women	28,776	33,211	26,516	32,881	27,326	26,143	29,937	29,937	0
1329 Softball - Women	38,631	30,135	31,385	31,536	32,888	26,445	30,392	30,618	226
1330 Tennis - Men	13,881	12,967	13,421	13,453	12,584	7,270	14,008	14,008	1
1331 Tennis - Women	10,484	10,925	10,433	8,926	10,045	8,432	15,961	15,961	0
1332 Track - Men	17,382	21,608	18,606	14,277	16,769	6,789	17,116	17,127	11
1333 Track - Women	18,533	17,106	16,195	18,079	16,274	5,781	17,127	17,127	0
1334 Volleyball - Women	42,298	43,419	44,395	34,034	30,337	40,986	31,052	31,052	0
1340 Daycare Center	47,468	49,128	49,203	47,642	0	0	0	0	0
1345 Testing Center	40,701	58,302	72,785	58,138	62,263	27,959	69,158	70,170	1,012
<b>Total Student Services</b>	<b>1,801,483</b>	<b>1,972,230</b>	<b>1,941,216</b>	<b>1,820,665</b>	<b>1,847,189</b>	<b>1,483,380</b>	<b>2,014,246</b>	<b>2,057,444</b>	<b>43,198</b>

## College Support Services by Department

- \* Staff received a 2% COLA and a 5% increase in their insurance cap for fiscal year 13-14.
- \* The Presidents Office decreased because in last years budget we budgeted for the Institutional Researcher position but during the current year this has been budgeted in a separate department under 1514 - Institutional Research.
- \* Business Office increases are due to the reorganization aforementioned in the Student Services section. In the 12-13 budget the Comptroller was paid out of both financial aid and the Business office however in the current year the Comptroller will be paid entirely from 1506.
- \* The increases in Information Support Services include additional costs for supplies, connectivity, licenses, maintenance, repairs and replacement of equipment. In addition, the College has also budgeted for a new 1.0 FTE full time Software Engineer to join the IT department.
- \* Other General Costs are a variety of expenses but the largest increase in this category was College Waivers, then Transportation expenses and anticipated projected Liability insurance increases.
- \* As stated above, Institutional Research is a new department on campus in this budget year. It includes the Institutional Researcher as well as associated materials and related services costs.

Department	Actual 2007-2008	Actual 2008-2009	Actual 2009-2010	Actual 2010-2011	Actual 2011-2012	May YTD 2012-2013	Budget 2012-2013	Proposed Budget 2013-2014	Budget Increase (Decrease)
1501 Public Information	115,466	123,453	110,167	106,023	147,771	122,920	199,837	201,216	1,379
1502 Printing	54,299	102,700	150,184	65,999	37,755	20,414	94,000	94,000	0
1503 Board of Education	38,088	39,887	46,741	47,973	39,748	41,931	42,500	45,000	2,500
1504 President's Office	274,783	265,860	266,260	245,598	267,461	272,914	369,638	284,764	(84,874)
1505 Human Resources	137,066	135,841	138,811	143,647	127,450	54,872	149,306	164,512	15,206
1506 Business Office	443,040	490,976	521,760	549,415	517,147	458,253	579,907	637,400	57,493
1507 Information Support Services	712,421	751,049	767,683	837,042	840,954	844,871	1,018,372	1,298,582	280,210
1508 Other General Costs	500,977	532,524	583,605	673,370	533,628	487,172	505,545	587,495	81,950
1510 Development Office	73,373	85,461	111,355	153,037	125,039	107,632	133,147	135,787	2,640
1511 Campus Security	87,174	56,910	72,900	102,586	80,666	84,186	70,649	70,765	116
1512 Switchboard	30,345	30,949	31,856	31,412	32,952	24,658	35,777	36,232	455
1514 Institutional Research	0	0	0	0	0	5,520	0	103,990	103,990
<b>Total College Support Services</b>	<b>2,467,032</b>	<b>2,615,610</b>	<b>2,801,322</b>	<b>2,956,102</b>	<b>2,750,571</b>	<b>2,525,343</b>	<b>3,198,678</b>	<b>3,659,743</b>	<b>461,065</b>

## Plant Operations & Maintenance by Department

- \* Staff received a 2% COLA and a 5% increase in their insurance cap for fiscal year 13-14.
- \* The reduction in utilities was due to reduced telephone expenses because of the implementation of the Shoretel phone system and also HVAC heating and cooling savings.
- \* Small increases in materials and services were given to plant operations and buildings. In addition, plant operations received funding to hire a part-time custodian to care for the Science Center.

Department	Actual 2008-2009	Actual 2009-2010	Actual 2010-2011	Actual 2011-2012	May YTD 2012-2013	Budget 2012-2013	Proposed Budget 2013-2014	Budget Increase (Decrease)
1601 Utilities	454,471	486,192	499,943	456,846	357,362	530,000	453,000	(77,000)
1602 Plant Operations	975,367	921,732	993,856	934,282	934,387	1,003,294	1,038,096	34,802
1603 Buildings	115,985	50,521	119,297	159,915	142,294	109,500	116,500	7,000
1604 Grounds	41,920	84,465	63,222	45,731	54,581	61,200	61,200	0
<b>Total Plant Operations &amp; Maintenance</b>	<b>1,587,743</b>	<b>1,542,910</b>	<b>1,676,318</b>	<b>1,596,774</b>	<b>1,488,624</b>	<b>1,703,994</b>	<b>1,668,796</b>	<b>(35,198)</b>



## Plant Additions

\* Plant additions was increased in the 2013-2014 fiscal year because of some remodeling projects that will occur on campus. The College plans on remodeling BH 111, BH 224, and the Student Services Center along with other normal repair and replacement items.

Department	Actual 2008-2009	Actual 2009-2010	Actual 2010-2011	Actual 2011-2012	May YTD 2012-2013	Budget 2012-2013	Proposed Budget 2013-2014	Budget Increase (Decrease)
1650 Plant Additions	145,175	56,900	74,984	55,738	72,455	76,400	130,000	53,600
<b>Total Plant Additions</b>	<b>145,175</b>	<b>56,900</b>	<b>74,984</b>	<b>55,738</b>	<b>72,455</b>	<b>76,400</b>	<b>130,000</b>	<b>53,600</b>

## Financial Aid by Department

- Financial Aid match increases were to meet the required 25% match that is noted by the Federal Government in order to provide these programs.
- \* College waivers increased due to an increase in the tuition rate of \$5 a credit. The increase was off-set by a reduction in the overall bad debt expense allocation for the college.

Department	Actual 2008-209	Actual 2009-2010	Actual 2010-2011	Actual 2011-2012	May YTD 2012-2013	Budget 2012-2013	Proposed Budget 2013-2014	Budget Increase (Decrease)
1801 Financial Aid Match	83,274	83,003	85,742	71,742	3,798	63,038	69,000	5,962
1802 College Waivers	681,974	738,872	722,504	736,604	662,090	750,405	764,030	13,625
<b>Total Financial Aid</b>	<b>765,248</b>	<b>821,875</b>	<b>808,246</b>	<b>808,346</b>	<b>665,888</b>	<b>813,443</b>	<b>833,030</b>	<b>19,587</b>

## Debt Service

\* Debt service increased only slightly due to the refunding that the College undertook in the 2012-2013 fiscal year. The College Foundation will transfer \$254,111 to the College General Fund to cover payment of Science Center debt.

	08-09	09-10	10-11	11-12	12-13	13-14
Campus improvement bonds	166,750	166,345	170,530	169,235	167,600	0
City of Ontario LID	26,241	19,652	18,015	18,015	18,016	18,015
Johnson Controls improvements	172,760	176,900	181,260	185,820	190,600	195,640
PERS bonds	651,144	686,144	726,144	761,145	801,145	846,145
Housing bonds	443,058	439,058	442,758	451,758	450,158	0
Agricultural Arena/Solar Project				39,187	45,343	45,343
Science Center	0	0	0	0	254,059	254,111
Bleacher lease		66,875	58,713	0	0	0
Phone System Lease			30,000	30,000	26,645	0
Advance Refunding (Series 2000, 2005, 2006)						582,275
<b>Total</b>	<b>1,459,953</b>	<b>1,554,974</b>	<b>1,627,420</b>	<b>1,655,160</b>	<b>1,953,566</b>	<b>1,941,529</b>

Department	Actual 2008-2009	Actual 2009-2010	Actual 2010-2011	Actual 2011-2012	May YTD 2012-2013	Budget 2012-2013	Proposed Budget 2013-2014	Budget Increase (Decrease)
1701 Debt Service	1,453,096	1,551,872	1,276,468	1,629,103	574,705	1,953,566	1,941,529	(12,037)
<b>Total Debt Service</b>	<b>1,453,096</b>	<b>1,551,872</b>	<b>1,276,468</b>	<b>1,629,103</b>	<b>574,705</b>	<b>1,953,566</b>	<b>1,941,529</b>	<b>(12,037)</b>

## Other Appropriation Categories by Department

\* Transfers were decreased in order to help reduce the overall college budget. The college anticipates that the reserve funds have adequate funding available to incur these reduced transfers.

Department	Actual 2008-2009	Actual 2009-2010	Actual 2010-2011	Actual 2011-2012	May YTD 2012-2013	Budget 2012-2013	Proposed Budget 2013-2014	Budget Increase (Decrease)
1917 Transfers	375,500	266,000	96,000	381,000	233,200	233,200	125,000	(108,200)
1901 Contingency	0	0	0	0	0	520,000	520,000	0
1990 Unappropriated Fund Balance	1,527,162	1,805,646	0	0	0	300,000	300,000	0
<b>Total Other</b>	<b>1,902,662</b>	<b>2,071,646</b>	<b>96,000</b>	<b>381,000</b>	<b>233,200</b>	<b>1,053,200</b>	<b>945,000</b>	<b>(108,200)</b>

**Treasure Valley Community College**  
**Budget Document**  
**2013-2014**

Budget Documents

- Other Funds
  - Special Revenue Fund
  - Capital Projects Fund
  - Reserve Fund
  - Auxiliary Fund
  - Agency Fund
  - Financial Aid Fund

## Special Revenue Fund

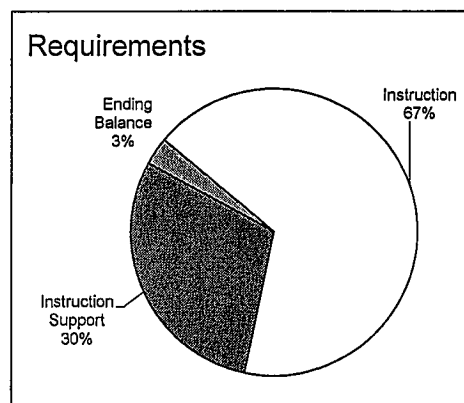
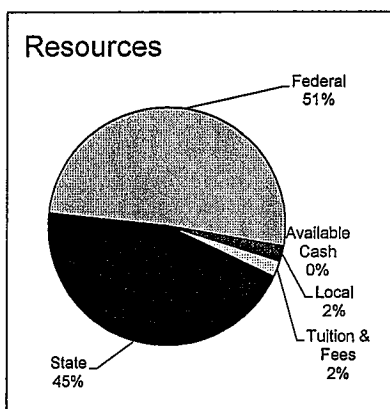
The special revenue fund is used to account for grants and other projects funded by local, state, and federal sources which are legally restricted to expenditures for specific purposes.

**RESOURCES:** Resources budgeted in this fund are the estimated income from grants and contracts with local, state and federal agencies.

**REQUIREMENTS** Requirements in this fund are budgeted as indicated by those responsible for specific grant supervision following all grant guidelines. Budgets are also based on historical data related to prior year grant activity.

- \* Balances are budgeted to allow for additional grant revenue and expenses that may be received during the upcoming fiscal year which gives us the proper appropriation spending limits.
- \* Cash and Unappropriated Ending Balance are adjusted to ensure balances are maintained at appropriate levels.
- \* Negative unappropriated ending fund balance on an actual basis implies that the college is owed money from state and federal agencies. This fund will often zero out, meaning the revenues and expenses in almost all departments of this fund will equal by year end. Also, some grants have a year end which is different from the Colleges

	Actual 2008-2009	Actual 2009-2010	Actual 2010-2011	Actual 2011-2012	May YTD 2012-2013	Budget 2012-2013	Proposed Budget 2013-2014	Budget Increase (Decrease)
<b>Resources</b>								
Local	94,996	36,180	25,907	32,115	18,593	100,000	100,000	0
Tuition & Fees	59,445	99,091	47,253	27,550	29,432	105,000	105,000	0
State	2,246,334	1,623,010	2,022,897	1,968,351	1,177,165	2,150,000	2,150,000	0
Federal	1,471,374	1,399,261	1,086,783	920,911	292,518	2,450,000	2,450,000	0
Available Cash	207,243	134,317	121,614	170,193	209,886	0	0	0
<b>Total</b>	<b>4,079,392</b>	<b>3,291,859</b>	<b>3,304,454</b>	<b>3,119,120</b>	<b>1,727,594</b>	<b>4,805,000</b>	<b>4,805,000</b>	<b>0</b>
<b>Requirements</b>								
Instruction	2,328,972	2,463,140	2,618,153	2,079,520	1,698,069	3,230,000	3,230,000	0
Instruction Support	1,616,103	707,105	516,108	829,714	631,168	1,425,000	1,425,000	0
Unappropriated Ending Balance	134,317	121,614	170,193	209,886	(601,643)	150,000	150,000	0
<b>Total</b>	<b>4,079,392</b>	<b>3,291,859</b>	<b>3,304,454</b>	<b>3,119,120</b>	<b>1,727,594</b>	<b>4,805,000</b>	<b>4,805,000</b>	<b>0</b>



## Capital Projects Fund

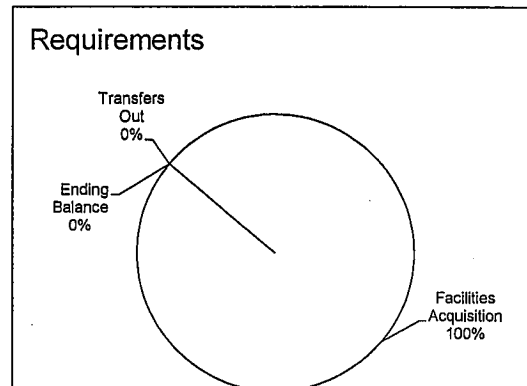
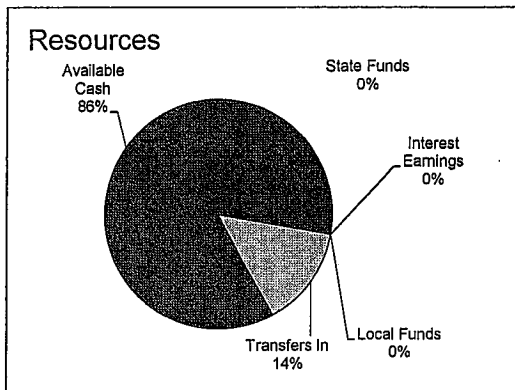
This fund is used to account for transfers from the General Fund to a Capital Projects reserve fund for large capital projects which could include building new facilities, remodeling existing facilities, completing large grounds improvement projects, and to maintain partnership agreements with other local public agencies.

**RESOURCES:** Resources come primarily from the General Fund in the form of transfers and it would handle bond proceeds as well, when applicable for special projects.

**REQUIREMENTS:** Requirements will be used for new construction projects, remodeling of existing facilities and partnership agreements with other local public agencies, when needed.

\* The reduction in the 13-14 budget is because the major capital addition, the Science Center, is complete. The College does anticipate some expenses associated with HB 5202 and minor construction on campus.

	Actual 2008-2009	Actual 2009-2010	Actual 2010-2011	Actual 2011-2012	May YTD 2012-2013	Budget 2012-2013	Proposed Budget 2013-2014	Increase (Decrease)
<b>Resources</b>								
State Funds	875,961	532,262	3,000,000	-	-	-	-	-
Interest Earnings	-	-	-	-	-	-	-	-
Local Funds	-	-	200,000	14,029	5,586	-	-	-
Transfers In	-	-	-	1,000,000	-	1,000,000	100,000	(900,000)
Available Cash	-	-	-	4,787,008	3,034,016	4,500,000	600,000	(3,900,000)
<b>Total</b>	<b>875,961</b>	<b>532,262</b>	<b>3,200,000</b>	<b>5,801,037</b>	<b>3,039,602</b>	<b>5,500,000</b>	<b>700,000</b>	<b>(4,800,000)</b>
<b>Requirements</b>								
Facilities Acquisition and Construction	875,961	532,262	212,992	2,767,021	3,744,291	5,500,000	700,000	(4,800,000)
Transfers Out	-	-	-	-	-	-	-	-
Unappropriated Ending Balance	-	-	4,787,008	3,034,016	(704,689)	-	-	-
<b>Total</b>	<b>875,961</b>	<b>532,262</b>	<b>5,000,000</b>	<b>5,801,037</b>	<b>3,039,602</b>	<b>5,500,000</b>	<b>700,000</b>	<b>(4,800,000)</b>



## Reserve Fund

This fund was established to accumulate monies for specific College purposes. Revenue consists of transfers from the General Fund for large ongoing expenditure requirements the College has from year to year and also on a long-term basis.

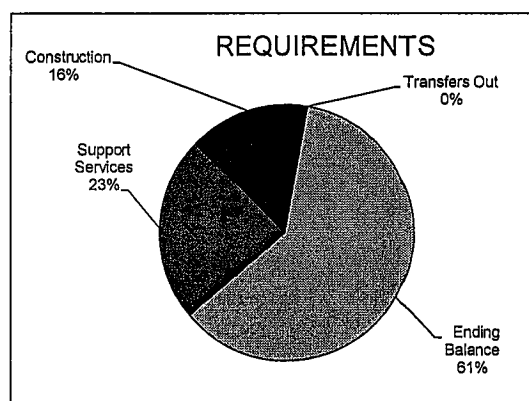
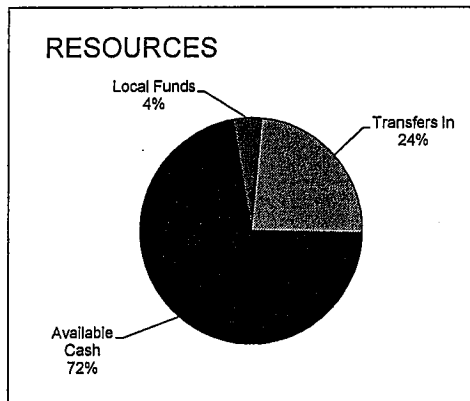
The Reserve Fund is split into two categories, restricted reserve funds and unrestricted reserve funds. Unrestricted reserve funds are: Vehicle, Roof, Lawnmower, Copier, Irrigation Pump, and Parking replacement. It also includes HVAC, Computing Infrastructure, Innovations, Snow Removal, Building Reserve, Playoff Travel, Disabled Student Assistance, Sports Complex Repairs, Instructional Equipment, and Professional Development Funds.

Restricted accounts include PERS, Unemployment, Student Activities, Faculty Sabbatical, Student Capital, Nursing Simulation, and Science Center Donations (which represent the major portion of the reserve funds.)

**RESOURCES:** Resources come primarily from the General Fund in the form of transfers.

**REQUIREMENTS:** Requirements will be used for specific purposes for equipment, repairs, etc. as indicated by the reserve fund titles above.

Resources	Actual 2008-2009	Actual 2009-2010	Actual 2010-2011	YTD 2011-2012	May YTD 2012-2013	Budget 2012-2013	Proposed Budget 2013-2014	Budget Increase (Decrease)
Local Funds	786,951	189,954	1,245,163	292,605	281,719	175,000	175,000	0
Transfers In	399,009	518,115	213,985	1,269,467	468,541	1,000,000	1,000,000	0
Available Cash	951,245	1,255,043	1,658,123	2,677,018	2,267,063	3,000,000	3,000,000	0
<b>Total</b>	<b>2,137,205</b>	<b>1,963,112</b>	<b>3,117,271</b>	<b>4,239,090</b>	<b>3,017,323</b>	<b>4,175,000</b>	<b>4,175,000</b>	<b>0</b>
<b>Requirements</b>								
Support Services	206,684	44,652	221,899	533,462	98,286	975,000	975,000	0
Facilities Acquisition and Construction	675,478	260,337	218,354	438,565	799,248	650,000	650,000	0
Transfers Out	0	0	0	1,000,000	0			0
Unappropriated Ending Balance	1,255,043	1,658,123	2,677,018	2,267,063	2,119,790	2,550,000	2,550,000	0
<b>Total</b>	<b>2,137,205</b>	<b>1,963,112</b>	<b>3,117,271</b>	<b>4,239,090</b>	<b>3,017,323</b>	<b>4,175,000</b>	<b>4,175,000</b>	<b>0</b>





## Auxiliary Fund

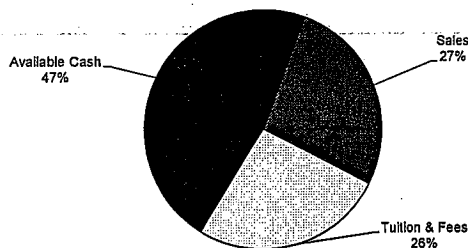
The Auxiliary Fund is an enterprise fund which accounts for the costs of providing goods or services recovered through customer charges in a manner similar to private business. No General Fund resources are used in Auxiliary Fund operations, as they are self-supporting. This fund currently includes food services, housing services, bookstore services, printing services, and the Caldwell Center.

**RESOURCES:** Resources come primarily from the sale of goods and related services, and from tuition and fees generated from classroom instruction at the Caldwell Center.

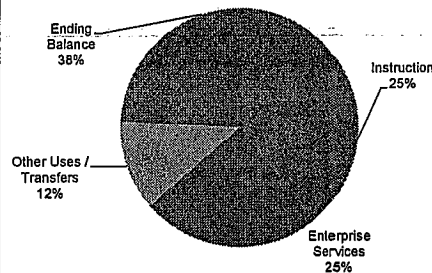
**REQUIREMENTS:** Requirements will be used for the various operational costs of providing customer services as indicated above for each specific operation.

Resources	08-09 Actual	09-10 Actual	10-11 Actual	11-12 Actual	May YTD 2012-2013	Budget 2012-2013	Proposed Budget 2013-2014	Budget Increase (Decrease)
Sales	3,113,039	3,701,073	3,408,009	3,153,600	3,251,765	3,250,000	3,250,000	-
Tuition & Fees	1,875,334	2,195,352	3,223,167	2,447,172	2,364,102	3,150,000	3,150,000	-
Available Cash	5,667,311	-	-	6,131,504	6,118,384	5,650,000	5,650,000	-
Contributed Capita	-	5,908,604	5,807,590	-	-	-	-	-
<b>Total</b>	<b>10,655,684</b>	<b>11,805,029</b>	<b>12,438,766</b>	<b>11,732,276</b>	<b>11,734,251</b>	<b>12,050,000</b>	<b>12,050,000</b>	<b>-</b>
<b>Requirements</b>								
Instruction	1,584,800	2,448,922	2,852,949	2,827,944	2,197,826	3,050,000	3,050,000	-
Enterprise Service	2,263,745	2,638,780	2,520,260	2,785,948	2,202,390	2,950,000	2,950,000	-
Other Uses / Trans	898,535	909,737	934,053	-	1,168,003	1,450,000	1,450,000	-
Ending Balance	5,908,604	5,807,950	6,131,504	6,118,384	6,166,032	4,600,000	4,600,000	-
<b>Total</b>	<b>10,655,684</b>	<b>11,805,389</b>	<b>12,438,766</b>	<b>11,732,276</b>	<b>11,734,251</b>	<b>12,050,000</b>	<b>12,050,000</b>	<b>-</b>

**RESOURCES**



**REQUIREMENTS**



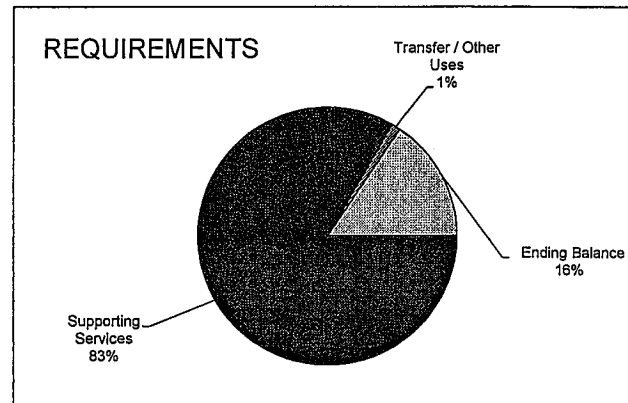
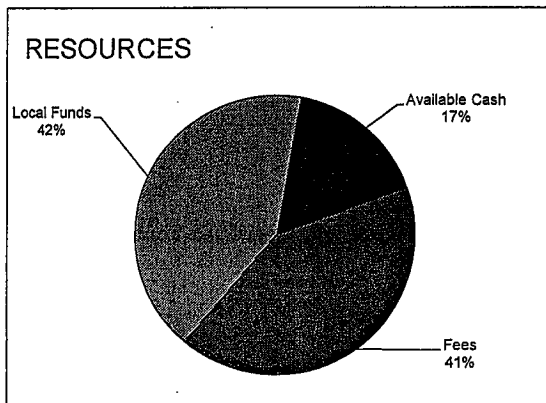
## Agency Fund

This fund is primarily used by various departments and student organizations for the purposes of club activities on campus.

**RESOURCES:** Resources come primarily from activities and specific fund-raisers organized by various departments and student groups on campus.

**REQUIREMENTS:** Requirements will be used for the facilitation of these related campus activities.

	Actual	Actual	Actual	Actual	May	Budget	Proposed	Budget
Resources	2008-2009	2009-2010	2010-2011	2011-2012	YTD	2012-2013	Budget	Increase
Fees	310,802	384,030	308,622	409,460	410,658	375,000	375,000	0
Local Funds	356,407	303,218	427,643	382,237	311,248	375,000	375,000	0
Available Cash	173,403	161,459	177,658	158,555	200,483	150,000	150,000	0
<b>Total</b>	<b>840,612</b>	<b>848,707</b>	<b>913,923</b>	<b>950,252</b>	<b>922,389</b>	<b>900,000</b>	<b>900,000</b>	<b>0</b>
<b>Requirements</b>								
Supporting Services	679,153	661,049	745,368	739,769	639,113	750,000	750,000	0
Transfer / Other Uses	0	10,000	10,000	10,000	10,000	10,000	10,000	0
Unappropriated								
Ending Balance	161,459	177,658	158,555	200,483	273,276	140,000	140,000	0
<b>Total</b>	<b>840,612</b>	<b>848,707</b>	<b>913,923</b>	<b>950,252</b>	<b>922,389</b>	<b>900,000</b>	<b>900,000</b>	<b>0</b>



## Financial Aid Fund

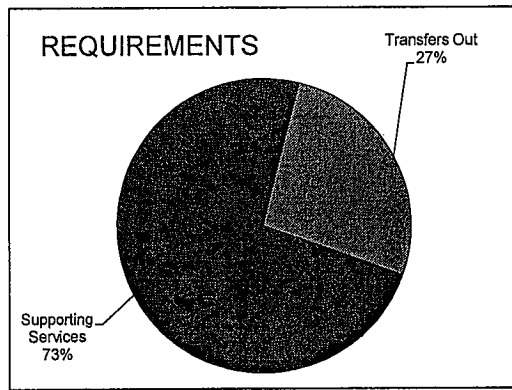
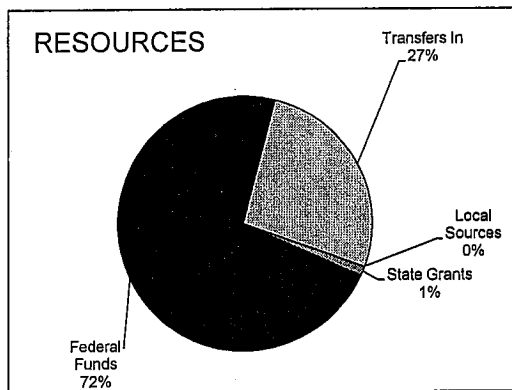
This is a special revenue fund used to budget and account for student loans, special grants and work-study for approved qualified students of the College.

**RESOURCES:** Resources are provided by local, state, federal and private financial aid programs received by the College.

**REQUIREMENTS:** Requirements are related to the same local, state, federal and private financial aid programs administered by the College. Requirement guidelines are very specific and all are used for student financial support while attending classes at TVCC.

The negative ending fund balance is because this amount is due from the Federal government at the time of completion of the budget book. Amounts are expected to be collected and the fund balance should be considerably closer to the amount noted as last years ending fund balance.

Resources	Actual 2008-2009	Actual 2009-2010	Actual 2010-2011	Actual 2011-2012	May YTD 2012-2013	Budget 2012-2013	Proposed Budget 2013-2014	Budget Increase (Decrease)
Local Sources	43,297	10,307	11,877	11,287	520	20,000	20,000	
State Grants	324,912	472,032	42,961	125,100	149,600	350,000	350,000	0
Federal Funds	10,698,309	17,076,653	20,150,045	19,530,393	19,099,960	22,500,000	22,500,000	0
Transfers In	3,829,210	6,951,366	8,425,702	6,929,549	8,104,728	8,250,000	8,250,000	0
Available Cash	178,979	177,806	177,938	177,908	178,265	0	0	0
<b>Total</b>	<b>15,074,707</b>	<b>24,688,164</b>	<b>28,808,523</b>	<b>26,774,237</b>	<b>27,533,073</b>	<b>31,120,000</b>	<b>31,120,000</b>	<b>0</b>
<b>Requirements</b>								
Supporting Services	11,073,551	17,586,562	20,204,913	19,666,423	20,353,223	22,820,000	22,820,000	0
Transfers Out	3,823,350	6,923,664	8,425,702	6,929,549	8,104,728	8,290,000	8,290,000	0
Unappropriated Ending Balance	177,806	177,938	177,908	178,265	(924,878)	10,000	10,000	0
<b>Total</b>	<b>15,074,707</b>	<b>24,688,164</b>	<b>28,808,523</b>	<b>26,774,237</b>	<b>27,533,073</b>	<b>31,120,000</b>	<b>31,120,000</b>	<b>0</b>



## **Glossary of Terms**

### **Appropriation**

An authorization granted by the governing body to make expenditures and to incur obligations for specific purposes. Appropriations must be limited to a single fiscal year. Appropriations contained in this year's proposed budget are Personnel Services, Materials & Services, Capital Outlay, Transfers, Contingency, Unappropriated Ending Fund Balance, and Debt Service.

### **Available Fund Balance**

The Available Fund Balance is the residual amount of revenues vs. expenses at the end of the fiscal year. This amount is showed as carryover, to be utilized as revenue the following year.

### **Budget**

A written report showing the local government's comprehensive financial plan for one fiscal year. It must include a balanced statement of actual revenues and expenditures during each of the last two years, plus estimated revenues and expenditures for the current and upcoming year.

### **Capital Outlay**

Amount budgeted to purchase all land regardless of cost; machinery, furnishings, and equipment, including computer software, with a useful life of five years or more and an original cost of \$5,000 or more; land improvements, buildings, and building improvements with a useful life of five years or more and an original cost of \$50,000 or more.

### **Contingency**

Appropriation budgeted to allow for unforeseen expenses occurring during the fiscal year. Money budgeted in Contingency can only be spent by a motion and approval of the College Board.

### **Current Revenue**

Revenues expected to be received in the current fiscal year. This includes all sources of revenue except estimated beginning fund balances (Cash Carryover).

### **Fiscal Year**

A 12-month period to which the annual operating budget applies. At the end of the period, the College must then determine their financial position and the results of operations. A fiscal year for the College is July 1 through June 30.

### **FTE**

Full-Time Equivalent, a measurement of student enrollment which converts the total number of hours carried by all part-time and full-time students into an equivalent number of full-time students, currently 510 clock hours. This number is used by the state to allocate FTE reimbursement funds to the College. FTE is also used to measure staff levels with 1.0 equating to a full-time staff member.

### **Materials & Services**

Appropriation budgeted to pay for operating expenses such as supplies, utilities, travel, printing, postage and service contracts.

### **Maximum Assessed Value**

The maximum taxable value limitation placed on real or personal property by the Oregon constitution. It can increase a maximum of 3 percent each year. The 3 percent limit may be exceeded if there are qualifying improvements made to the property such as a major addition or new construction.

### **Personnel Services**

Appropriation budgeted to pay all costs related to staff salaries and fringe benefits.

**Requirements**

Expense items including salaries, supplies, equipment, fund transfers, and contingencies. Expenses grouped by types and totaled then represent appropriations.

**Resources**

Cash received in a single fiscal year and used to underwrite requirements (expenditures). Resources are composed of estimated beginning cash balances and current revenues received during the fiscal year.

**Tax Rate**

A permanent tax rate is an ad valorem property tax rate expressed in dollars per thousand of assessed value. No action of the local government (Board of Education) can increase this limit. This rate is levied against the assessed value of property to raise taxes for general operating purposes. The College's permanent tax rate limit was computed by the Oregon Department of Revenue because we were in existence prior to 1997-98 and the passage of ballot Measure 50. This is the maximum rate of ad valorem property taxes that the College can impose by Oregon law.

**Transfer**

Is an appropriation budgeted in one fund which is moved to finance activities in another fund. Transfers are shown as an expenditure in the originating fund as a revenue source in the receiving fund.

**Unappropriated Ending Fund Balance**

An appropriation authorization which cannot be expended in the fiscal year in which it is budgeted. The purpose is to create cash reserves which may be used to finance activities in subsequent years.