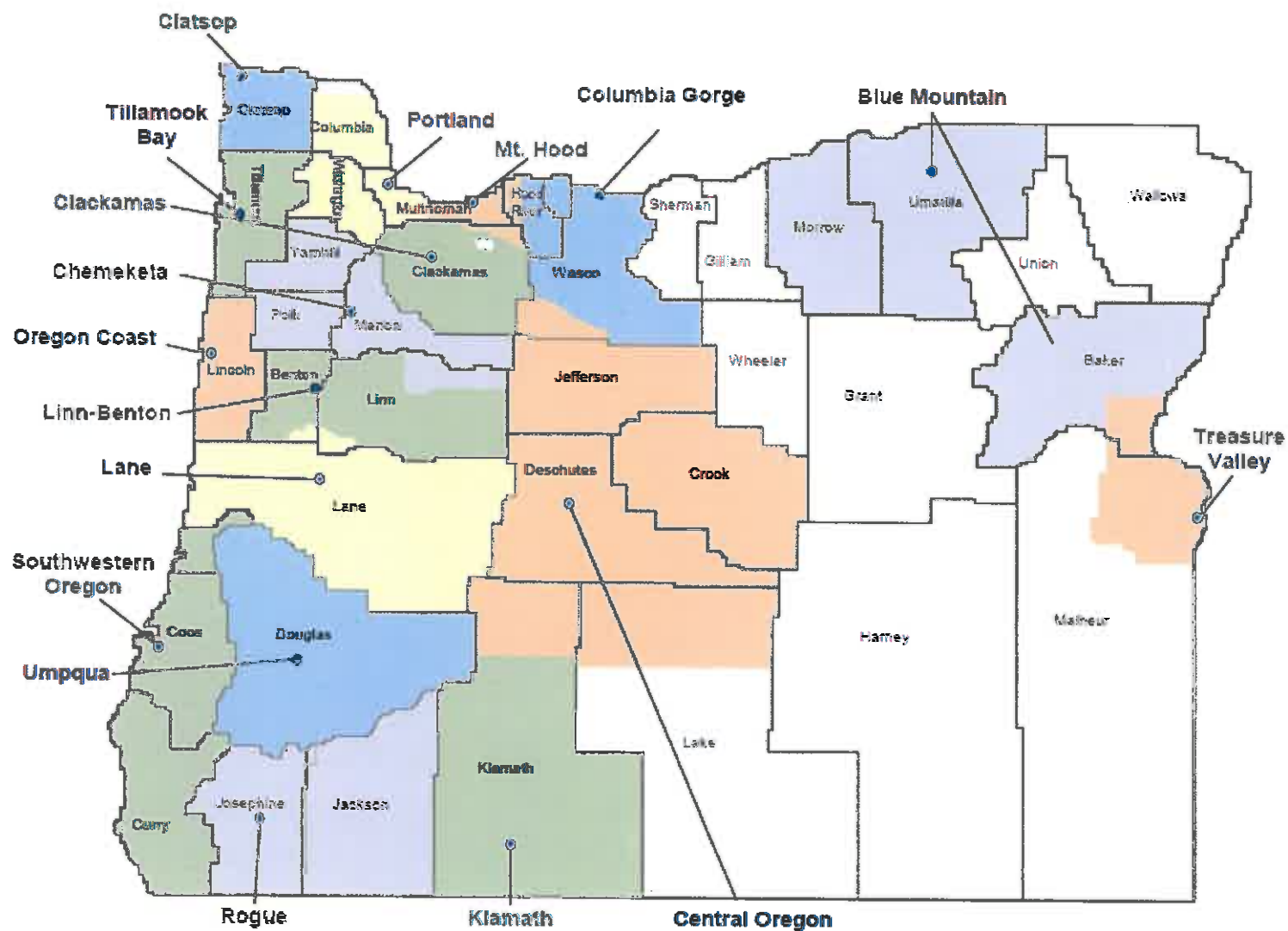


**TREASURE VALLEY  
COMMUNITY COLLEGE**

**Public Document  
2018-19**

***Adopted Budget***

# Oregon Community Colleges and Community College Districts



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## Treasure Valley Community College

650 College Blvd.

Ontario, OR 97914

### **Board of Education Members**

### **Position No.**

### **Term Expires**

John Hall	1	2021
John Forsyth - Chair	2	2019
Cheryl Cruson - Vice-Chair	3	2019
Roger Findley	4	2021
Stephen Crow	5	2019
Darlene McConnell	6	2021
Mark Wettstein	7	2019

Board of Education Members are elected to four (4) year terms with elections held in odd numbered years.

### **Budget Committee Members**

### **Term Expires**

Jan Dinsmore	2018
Gary Halcom	2019
Ken Hart	2018
Randy Jensen	2018
Jed Meyers	2018
Tori Ramirez	2018
Prudence Sherman	2019

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

### **Executive Officer**

Dana Young, President

### **Budget Officer**

Kevin Kimball, VP of Administrative Services

May 11, 2018

**Treasure Valley Community College  
2018-19 Budget Message**

I want to thank the Budget Committee and board members who willingly volunteer and invest valuable hours serving our community and specifically Treasure Valley Community College. I also want to thank all of the College staff and faculty who helped develop the 2018-19 budget.

The purpose of the budget message is to provide an overview of the budget document, describe some of the budget's important features, explain reasons for any major changes from the previous year's approved budget, and discuss 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 budget format corresponds to the statewide classification of "revenue and expense accounting" adopted in 1994. The budget document was prepared in the same format as the prior year. The 2018-19 budget is a projection of both revenues and expenses.

This year the College faced many challenges to balance the budget. Although the College has experienced many changes, the 2018-19 budget was prepared with the same due diligence and budget philosophy that has been used in prior years. The College used the Guiding Principles, Core Theme Initiatives, Strategic Planning Directions, and the Critical and Supporting Strategies from the Strategic Plan as guiding documents in the budget process. The College established the Strategic Planning Directions along with critical and supporting strategies to strengthen the College in areas necessary to achieve its mission. The College strives to integrate the strategic plan into the budget process. However, due to the short time-frame to develop the 2018-19 budget, there was limited involvement with the College's Planning and Budget committee. On an annual basis, the College reviews the critical and supporting strategies of the Strategic Plan and uses those strategies to help prioritize budget resources.

**Budget Philosophy:**

The Treasure Valley Community College budget process has been a challenge over the last few years. One of the biggest obstacles in preparing the budget is determining how to maintain a vibrant local comprehensive community college in light of declining or very tight revenues, and at the same time, provide more individualized training and services. This is extremely important to our community; the college must be nimble enough to grow and change when necessary, while responding to multiple community needs and 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. Local, regional, and global economic changes impact the operations and the resources available to the College.

The College strives to efficiently and effectively utilize available resources to provide quality educational services to students and not build significant reserves. At the same time, the College seeks to find alternative resources to minimize increasing costs for students. Board of Education members have expressed concern about the rising student costs but recognize the need to balance student tuition and fee increases with providing quality educational services. The College maintains a lean administrative staff and endeavors to maximize resources for student education.

Administration uses conservative but realistic and informed revenue projections. Expenditures are budgeted, based on information known at the time the budget is prepared, to maximize services to students while providing a quality education and a positive learning experience. Still, the College recognizes that changes can and do occur throughout the year.

### **Guiding Principles:**

The College utilizes the four long-term Core Theme Initiatives of Ensuring Access, Fostering Educational Success, Building our Community, and Pursuing Institutional Effectiveness, in combination with recent self-assessments of mission fulfillment, to establish the mid-term Strategic Planning Directions shown below.

**Strategic Directions** are top-level strategic directions for the institution. *Critical and Supporting Strategies* are the specific strategies to be undertaken to achieve the Strategic Directions.



Taking into consideration the long-term Core Theme Initiatives, the medium-term Strategic Planning Directions and the associated short-term critical and supporting strategies, the College develops its guiding principles to follow in planning, developing and preparing the budget. These guiding principles are reviewed and updated annually as needed on a College-wide basis. With a greater focus on students and student success, Treasure Valley Community College's guiding principles for the 2018-19 budget year are as follows:

1. Increase student enrollment and access through a coordinated college-wide effort and targeted recruitment.
2. Improve student retention and success.
3. Review, update and improve student and business processes for efficiency and effectiveness.
4. Improve student, staff, faculty and community relationships.
5. Maintain core instruction and support services.
6. Improve facilities and resource utilization.
7. Meet all recommendations of accreditation.
8. Improve College technology to remain current and competitive.
9. Improve College facilities and infrastructure to remain current and competitive.
10. Practice good stewardship of all public funds and maintain Board approved reserves.

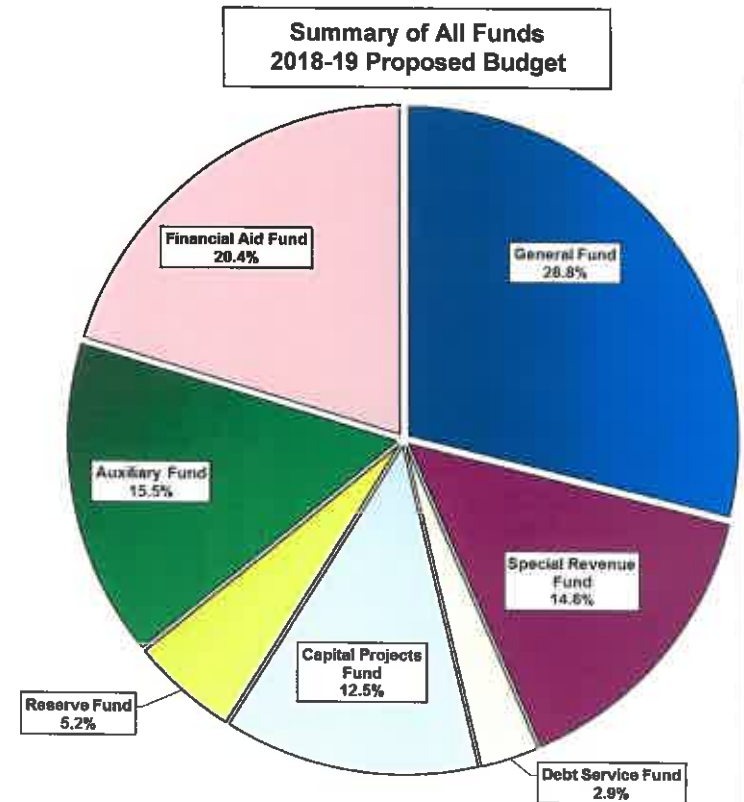
These institutional priorities and strategies will help shape the College over the course of the next budget year.

### **Budget Development:**

Although the General Fund is only 28.8% of the College's total budget, the majority of the time, discussion and budget message is spent on the General Fund as it is the operational fund of the College. The other funds have dedicated or designated resources and expenditures which are limited to the specific purpose for which the account was created. As an example, the Financial Aid Fund revenues are from Federal, State and Local sources and are legally restricted to providing financial assistance to students. Also, the expenditures for these non General Funds are limited to the resources available in the account. When creating these other non General Fund budgets, the College budgets for the maximum amount the fund is projected to receive or may receive. The Special Revenue Fund is a good example as it contains budget allocation for the College's Title III, HEP and CAMP and other grants the College may receive. If the College does not receive the funds, no expenditures can be made regardless of what is included in the budget. Another example is the Auxiliary Fund which includes Bookstore and Student Housing revenues. The College budgets for the maximum activity but expenditures are limited to actual revenues.

The College Planning and Budget Committee began meeting in late October to address the shortfall in General Fund resources from the 2017 fall term enrollment decrease and the projected annual enrollment decrease. The Committee meetings in November and December were limited as key budget personnel were involved in contract negotiations and were unavailable. When the Committee met, they discussed potential budget reductions for 2017-18 and provided that information to administration. To balance the 2017-18 budget with the reduced revenues due to lower enrollment, many of the budget reductions were one time reductions and were necessary to be added back when the 2018-19 budget was drafted.

It was with this setting that the College Planning and Budget Committee was scheduled to begin holding regular meeting in January to discuss the 2018-19 budget. Most of the meetings were canceled however, due to the ongoing contract negotiations and the significant impact the contract has on the General Fund Budget. By the time the Planning and Budget Committee began meeting in mid-March, there was limited time for presentation and prioritizations, particularly with the projected revenue decreases and the discussions related to five faculty retrenchments and two contract non-renewals that were announced. The Committee did get to review and discuss the College's new 5-year forecast modeling and the underlying assumptions used to project future revenues, expenditures and fund balance. The Committee also discussed a recommended \$3 per credit tuition and fee increase or moving to variable tuition rate for lecture-lab and lab courses. With the current College environment and the unrest with faculty and students, the Committee recommended no increase for the 2018-19 tuition and fee rates. To offset the revenue reduction, the Committee focused on student recruitment and how many additional students the College would need to offset the projected revenue loss by not increasing tuition. The number of additional students was identified as 38 and the committee committed to increasing enrollment.





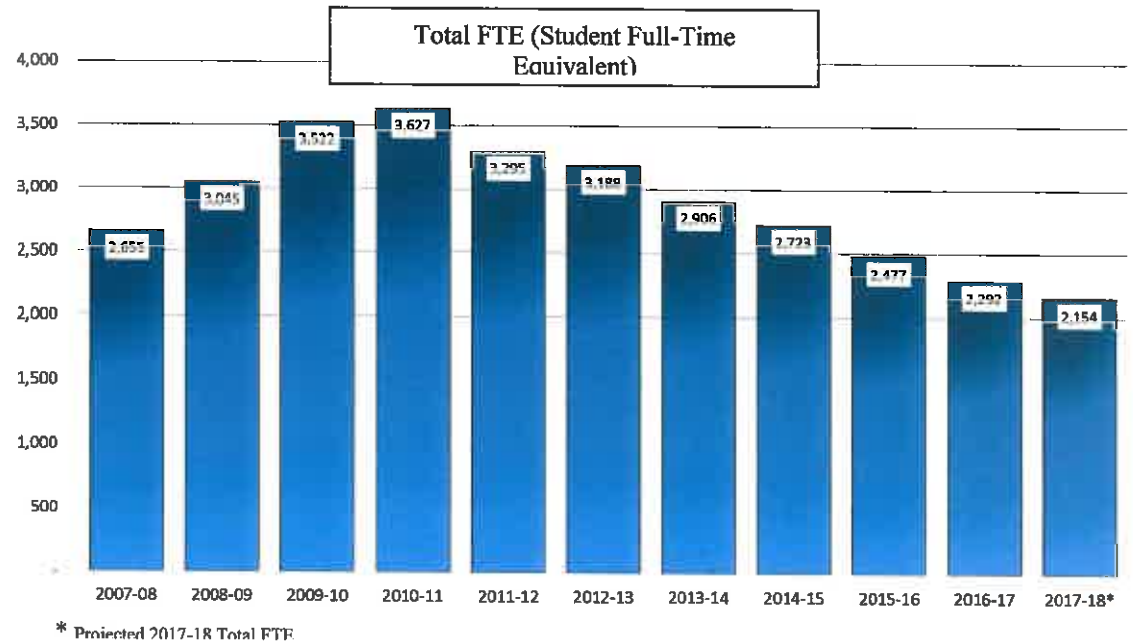
Using the 5-year forecasting model and the underlying assumptions including a 3% enrollment decrease, the Business Office released the budget worksheets to budget managers along with planning assumptions. Due to the short timeframe of developing the budget, it was a challenge and allowed for only minimal Planning and Budget Committee involvement. This included a decrease in revenues and a net decrease in salary and benefits of over \$500k each. Budget managers worked within their department(s) and with their appropriate administrator to review and make budget recommendations and budget requests. The Administrative Team held several long meetings reviewing budget material, prioritizing departmental needs, and making some very difficult choices to balance the budget. A listing of these decisions are included on pages 11-12 in the Proposed Budget Document under Budget Assumptions/Highlights.

### **General Fund Resources Highlights:**

In developing the 2018-19 General Fund budget, the Business Office looks to identify the total available resources the College can reasonably anticipate receiving. In total, the 2018-19 General Fund revenues are projected to decrease by \$554,556 which includes \$70,000 additional tuition revenue from dual credit enrollment participation in Idaho. With approximately 75% of the College's revenues tied to enrollment through tuition and fee revenues and the State support payment through the distribution formula, any change in enrollment impacts the College's total resources. Consequently, enrollment was a driving factor as the 2018-19 budget was developed which includes a focus on student recruitment, student retention and increasing reimbursable State FTE in subsequent years.

TVCC is projecting that the College will experience a 6% decrease for 2017-18 in total FTE (full time equivalent), also referred to as total enrollment. Most of Oregon's community colleges have experienced similar enrollment decreases over the last seven years which has followed the national trends in higher education.

The College identified a number of areas where enrollment should increase for 2018-19 including the fixed wing aviation and Medical Assistant programs, new and expanded partnerships, growing dual credit programs, the wrestling club, new scholarships and the freeze on tuition and fees. Treasure Valley Community College is the only college in Oregon and Idaho that did not increase tuition and fee rates for 2018-19. Following the Planning and Budget Committees recommendation and with strong support by students not to increase tuition, administration recommend no tuition or fee increase for 2018-19 at the April board meeting which the TVCC Board accepted. The College hopes to capitalize on the tuition and fee freeze and will release a marketing campaign in late May to recruit and retain students. Still, the 2018-19 budget was developed conservatively and tuition and fee revenue includes a 3% decrease. The College does not want to repeat last year by projecting flat enrollment and then experiencing an enrollment decrease and making mid-year budget reductions.





### General Fund Revenues:

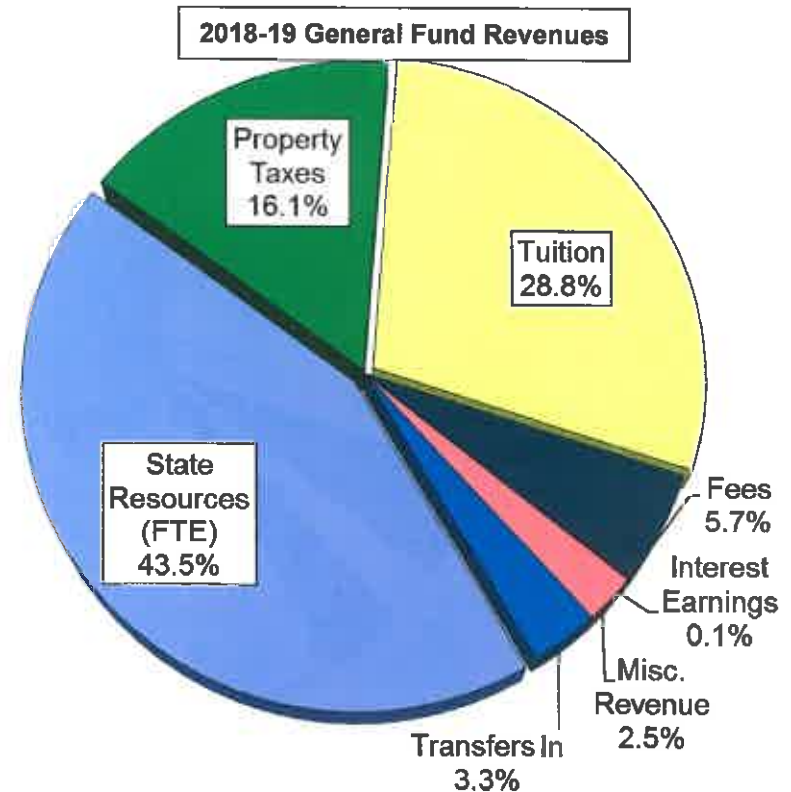
The budget for 2018-19 includes General Fund resources in the amount of \$16,870,422 which represents a \$554,556 (3%) decrease from the prior year's budget of \$17,424,978. Page 18 in the Preliminary Budget document provides a list of the General Fund Resources and identifies the amount in each budget category, the prior year's budget and the actual revenues for the prior two years. The pie graph on the right shows the percentage of each revenue source budgeted for 2018-19.

As discussed on the prior page, Tuition, Fees and State Resources are based on enrollment; the number of students that attend TVCC classes. The College receives tuition and fee revenue for all classes a student attends. With the 3% enrollment decrease, tuition and fee revenue is budgeted to decrease by \$566,438 (9%) compared to what was budgeted in 2017-18.

State support is based on enrollment in classes that meet specific State requirements and are reported to the state as "Reimbursable FTE." TVCC and the other Oregon community colleges report annual reimbursable FTE which the State utilizes as part of the formula to distribute funds to each Oregon community college. The state's distribution formula allocates total public resources, which includes state funding and local property taxes, based on a three year rolling average for reimbursable FTE. As in total FTE, all of the Oregon community colleges have experienced similar reductions in reimbursable FTE over the last seven years. TVCC anticipates that reimbursable FTE will decrease by approximately 3.5% for 2017-18 and an additional 2% in 2018-19. With TVCC's 2017-18 reimbursable FTE decrease and enrollment decreases at the other Oregon community colleges, the State Resources for 2018-19 are projected to decrease by \$46,405.

Local property tax revenues are projected to increase by \$338,287 over the amount that was budgeted in 2017-18. This increase is due to utility company(s) assessed value being placed on the tax rolls over the last two years. The increase in local property taxes is larger than the normally anticipated 3% per year increase included for previous years' property tax revenue.

Transfers-in from other funds are budgeted to decrease by \$130,000 which is caused by reductions from three areas. A Summary of Transfers for the College is included in the 2018-19 Preliminary Budget on page 51. First, the transfer from the Bookstore account in the Auxiliary Fund was decreased from \$100,000 to \$50,000. Bookstore revenues follow the enrollment trends and book sales have declined over the last few years with the enrollment decrease. In addition, the growth in online book sales and the use of new OER (open education resource) books are significantly decreasing Bookstore sales. Second, the HRA Reserve account transfer was reduced from \$150,000 to \$100,000 as the annual saving from insurance coverage is decreasing. Third, the net transfer from Caldwell and Aviation is decreased by \$30,000.



Finally the Beginning Fund Balance is projected to drop by \$150,000 from \$1,250,000 to \$1,100,000.

### **General Fund Expenditures:**

The “Budget Assumptions/Highlights” on page 11-12 of the 2018-19 Proposed Budget provide more summary information about expenditure changes. The instructional budget had a net decrease of \$579,494. As a percentage of the total budget, Instruction dropped by 2.3% from 38.1% to 35.8%. As discussed earlier in the Budget Message, the College retrenched five faculty members and two additional faculty members were non-renewed. The net reduction in the Instruction budget includes the net decrease from the faculty members and budgeting to teach classes with adjunct faculty. The decrease also includes a reduction in faculty overload and the addition on one new faculty member for the Medical Assistant Program. More detailed information is provided for each area throughout the proposed budget.

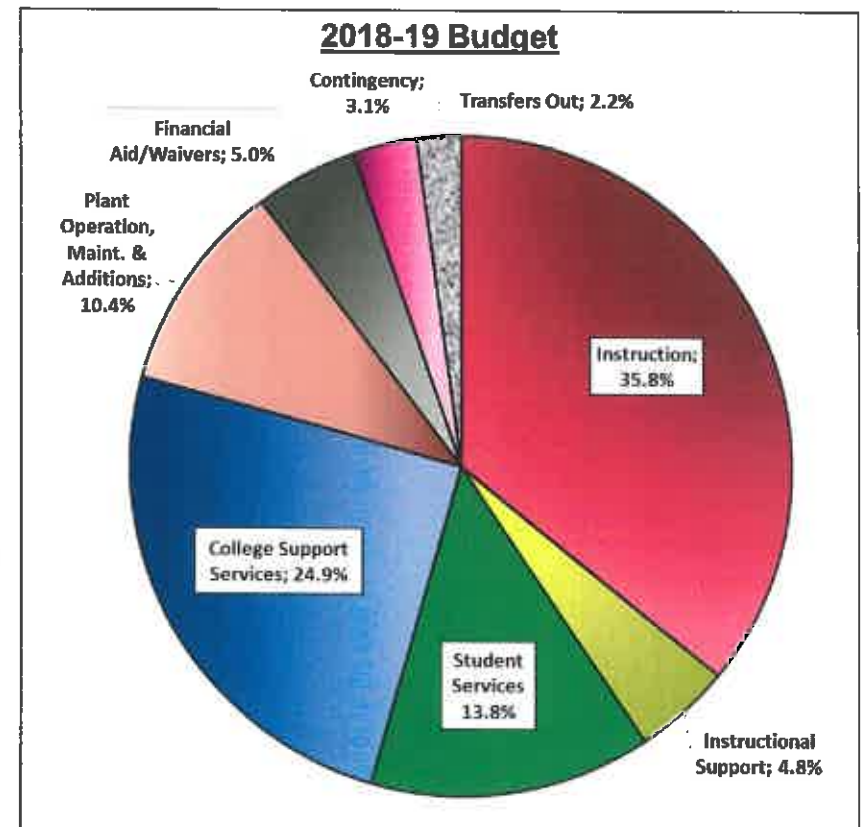
At the same time, the Instructional Support budget increased by \$62,053 due to reinstating the Executive Dean of CTE to full time. Overall, Instruction and Instructional support constitute 40.6% of the 2018-19 General Fund budget which is a decrease of 1.8% from 42.4% of the budget in 2017-18.

The Student Services budget, comprising 13.8% of the General Fund, decreased by a total of \$102,339 from staffing reorganizations and the elimination of one FT professional position. Also, the Rodeo budget was increased by over \$9,000 for actual travel expenses. Additional detail is provided on page 29 of the Proposed Budget.

The College Support Services budget decreased by a total of \$91,146. This included reducing an administrative position by .17 FTE, eliminating a FT classified position in the Business Office, and reductions in materials and services across all the departments including IT which is part of College Support Services. The Switchboard budget was increased by \$12,253 to cover the cost of the actual coverage time and the Institutional Research budget was increased by \$14,000 to cover additional NWCCU costs for their visit this fall. Additional detail is provided on page 29 of the Proposed Budget.

The Plant Operations budget was decreased by a total of \$50,666 from reorganizing and eliminating one full-time professional position and filling the position with a classified staff member. In addition, Plant Operations reduced contracted services, materials, services and utilities. The Plant Additions account shows a reduction of \$180,299. However, that is the result of moving the transfer to the Debt Service Fund out of the Plant Additional functional expenditure and classifying it as Transfers-out. The transfers-out budget is discussed on the following page.

The Financial Aid Department budget increased to provide \$33,000 of additional student waivers for new student recruitment and retention efforts.



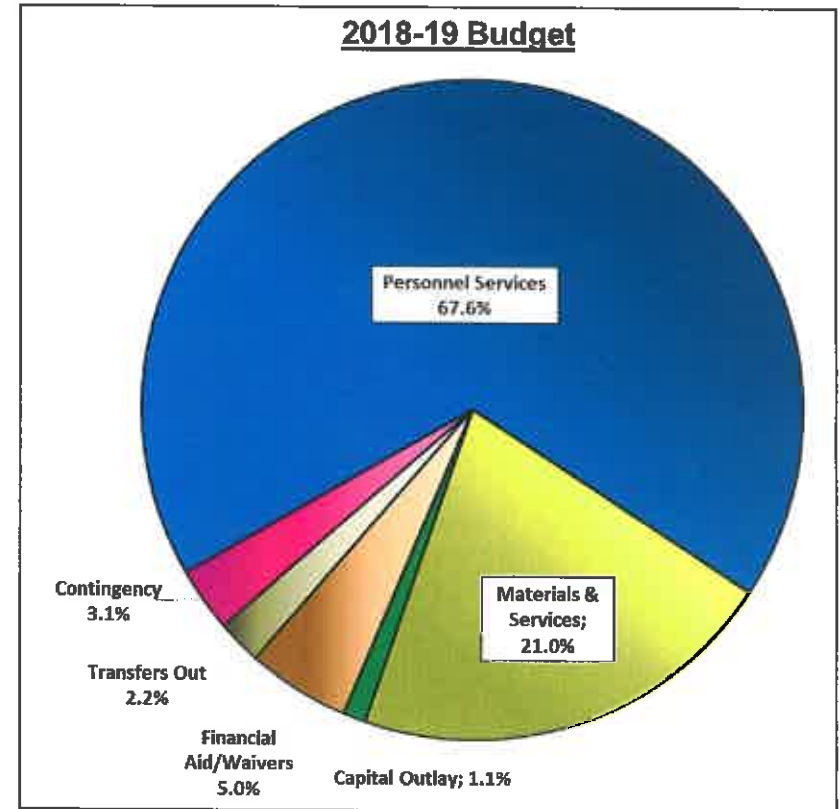
The 2018-19 budget includes a functional expense for transfers out of \$357,335. Over the last two years, the College has classified all transfers out as a departmental expense. However, that has led to some confusion and inconsistency in how other Oregon Community Colleges are reporting transfers out. For example, the 2017-18 Plant Additions Department budget included \$180,299 transfer out to the debt service fund. This transfer was for the General Fund's portion of loan payments for the Science Building, gym lift and housing bonds. Classifying the transfer out as a "Transfer out" rather than Plant Additions seems to be more appropriate and consistent with other colleges. A summary of the transfers out is provided on page 51 of the Preliminary budget. This year, the transfers out budget included two new transfers out of the General Fund. First, a \$25,000 transfer to the Innovation Reserve Fund account to provide funding for enrollment growth strategic initiatives and help the college achieve its mission as identified in the accreditation report. Second, a \$75,000 transfer to the Capital Projects Fund for the CTE Building. Although the majority of the funding for the CTE building construction/expansion is covered by EDA and State funding, the College must provide some funding for the project.

The detail of the College's General Fund expenditures by object are provided in the budget document on page 22. The graph on the right shows the percentages of total General Fund expenditures by object. Personnel Services comprises 68% of the College General Fund expenditures and it includes salaries, medical insurance, unemployment, workers comp and PERS. In total, PERS is approximately 9% of the College's total General Fund budget.

A number of personnel service reductions were made across the General Fund budget and many of those are identified in the Budget Assumptions/Highlights on pages 11-12 of the 2018-19 Proposed Budget. Again, summary descriptions of budget changes for each area are included throughout the 2018-19 Proposed Budget document.

### **Summary:**

Overall, the 2018-19 budget and its preparation were very challenging with a reduction of \$554,556 (3%) in resources and the short timeline to prepare the budget. The College is challenged to more clearly identify and record outcome measurements in assessing the College's efforts to achieve its mission. These outcome measurements are very critical as they are part of the accreditation process. Also, it is critical that the college invest resources to increase enrollment through increased recruiting, retention and marketing efforts. Consequently, the College must position itself and focus resources in these areas.




While faced with increasing costs in a number of areas, the College is striving to meet student educational demands across the College and provide academic and support services necessary to achieve student success. While the 2018-19 Proposed Budget does not meet all of the College's needs, it does provide the following:

- resources to provide quality educational programs across the college,
- resources to meet contractual costs and legal requirements,
- resources to improve recruiting and marketing efforts,
- resources to improve and increase services to students,
- resources to provide a vibrant student life on campus,
- resources to support major grant programs,
- resources to maintain the College campus facilities, and
- a balanced budget.

Although the budget is balanced and the College has resources to provide quality educational programs and services, we clearly have more work that needs to be done to provide a sustainable budget as we look forward and consider the increasing costs for salaries, insurance, PERS rates and the need to maintain facilities and appropriate reserves. The College will continue to look for grants, partnerships, donors, and other support to help meet the challenge. At the same time, the College is aggressively addressing enrollment efforts across the College district. Overall, the proposed budget is manageable, and it will ensure the College continues to promote student success.

Respectfully,

A handwritten signature in black ink, appearing to read 'Kevin Kimball', is written over a horizontal line.

Kevin Kimball, CPA  
VP of Administrative Services  
Treasure Valley Community College

## **Budget Guiding Principles**

1. Increase student enrollment and access through a coordinated college-wide effort and targeted recruitment.
2. Improve student retention and success.
3. Review, update and improve student and business processes for efficiency and effectiveness.
4. Improve student, staff, faculty and community relationships.
5. Maintain core instruction and support services.
7. Improve facilities and resource utilization.
8. Meet all recommendations of accreditation.
9. Improve College technology to remain current and competitive.
10. Improve College facilities and infrastructure to remain current and competitive.
11. Practice good stewardship of all public funds and maintain Board approved reserves.

## **College Mission**

TVCC is a comprehensive community college dedicated to promoting student success.

## **College Vision**

TVCC will be an excellence-driven institution offering quality programs to ensure student success.

## **Civility Statement**

Within Treasure Valley Community College, civility is defined as a demonstration of mutual respect for people, for their roles, and for their knowledge and expertise. Civility requires cooperation, tolerance, acceptance, inclusiveness, kindness, courtesy and patience. It will be expressed not only in the words we choose, but in our tone, demeanor and actions. All members of the TVCC community are responsible for and expected to exemplify and promote civility.

TVCC is committed to creating and maintaining a positive learning and working environment. While it is understood that disagreement will, and should, occur in a collegiate setting, open communication, intellectual integrity, mutual respect for differing viewpoints, freedom from unnecessary disruption, and a climate of civility are important values that we embrace.

## **Core Theme Initiatives**

### **Core Theme #1: Ensuring Access**

1. Promote comprehensive and effective recruitment and enrollment practices
2. Maintain and build partnerships for private and public sector funding
3. Provide a variety of educational opportunities at a reasonable cost

### **Core Theme #2: Fostering Educational Success**

1. Enhance opportunities for student development
2. Provide comprehensive educational support services
3. Provide quality instruction
4. Support new and innovative academic programs to meet local and regional employment demands
5. Provide a variety of delivery methods to inform, retain, and educate

### **Core Theme #3: Building Our Community**

1. Enhance partnerships
2. Maintain and build partnerships for private and public sector funding
3. Support regional economic opportunities
4. Showcase and share the TVCC story

### **Core Theme #4: Pursuing Institutional Effectiveness**

1. Foster a supportive culture
2. Maintain, improve, and expand facilities and technology
3. Maintain fiscal responsibility
4. Employ effective management practices and procedures



## 2017-2024 Strategic Planning Directions

**Strategic Directions** are top-level strategic directions for the institution. *Critical* and *Supporting Strategies* are the specific strategies to be undertaken to achieve the Strategic Directions.



## 2017-2024 Strategic Planning Directions (continued)

### **Critical Strategies:**

1. Maintain and continually update robust communication technologies that support TVCC's mission and provide easy-to access services and information.
2. Increase, enhance, and improve institutional marketing efforts to advance student success, pursue intentional inclusion, support community engagement, and contribute to sustainability.
3. Identify and remove barriers that affect student enrollment.
4. Regularly evaluate and document key financial and non-financial variables to ensure appropriate resource allocation and educational affordability.
5. Invest in professional learning for faculty, staff, administrators, and board members to support continuous improvement, while increasing the internal opportunities to share innovative pedagogical methods to further student learning.
6. Increase visibility of TVCC Foundation and TVT throughout the region.

### **Supporting Strategies:**

1. Convene college leadership on a regular basis to ensure
  - proper implementation of institutional policies and procedures,
  - ongoing communication about this strategic plan, and
  - ongoing review of intent and effectiveness of board policies.
2. Establish matching institutional support for sustaining community-based programs or partners.
3. Improve the process efficiency and internal communication of institutional decision-making.
4. Pursue external funding opportunities that support TVCC's mission, core themes, and vision.

## Fund Types

Community colleges and other governmental organizations establish their accounting systems on a fund basis. Each fund has its own self-balancing set of accounts from which financial statements can be prepared. The College separates resources and expenditures into various funds to ensure both control and accountability. The College's budget is segregated into the funds listed below:

### General Fund

- \* The General Fund is the College's primary operating fund. It accounts for all the financial operations of the College except those required to be accounted for in another fund.
- \* Primary funding is state support (FTE), student tuition and fees, local property taxes and budgeted cash carried forward from the prior year.
- \* This budget supports core College activities including Instruction, Instructional Support, Student Services, College Support Services, Plant Operations, Plant Additions, Financial Aid, Contingency and Unappropriated Ending Fund Balance.

### Special Revenue Fund

- \* The Special Revenue Fund is used to account for grants, contracts and other projects funded by federal, state, and local sources which are legally restricted for specific purposes. Budgets are based on historical data related to prior year activity plus any additional potential funding known at the time the budget is established. Transactions in the Special Revenue Fund usually require special financial reporting of all receipts and expenditures.
- \* Resources budgeted in this fund are estimated income from federal, state, and local grants, contracts and other project funds.
- \* Expenditures of these funds are restricted to the purpose outlined in the grant or contract documents.

### Debt Service Fund

- \* The Debt Service Fund accounts for the resources and payment of all long-term debt of the college district.
- \* Resource are primarily transfers from other funds, but it can include other revenues dedicated to long-term debt including local property taxes for general obligation bond payments.

### Capital Projects Fund

- \* The Capital Projects Fund is used to account for the resources and expenditures related to large capital projects including new buildings, major campus repairs, and equipment.
- \* Major sources of revenue include transfers from the general fund, bond proceeds, state matching funds and any other resources dedicated to capital construction projects.
- \* Expenditures are for costs related to capital projects including new construction and remodeling of existing facilities and equipment.

## Fund Types (continued)

### Reserve Fund

- \* The Reserve Fund is used to accumulate and account for funds for specific College purposes, and the fund is split into two categories; restricted reserve funds and unrestricted reserve funds.
- \* The unrestricted reserve funds include vehicle, roof, lawnmower, copier, irrigation pump, and parking replacement. It also includes funds designated for HVAC, computing infrastructure, innovations, snow removal, building reserve, playoff travel, disabled student assistance, instructional equipment and professional development funds.
- \* Restricted accounts include PERS, unemployment, student activities, faculty sabbatical, student capital, nursing simulation, HRA, aviation teachout, and Science Center donations.
- \* Revenues are primarily budgeted transfers, and expenditures are used for the specific purpose the account was established.

### Auxiliary Fund

- \* The Auxiliary Fund is an enterprise activity which accounts for the costs of providing goods or services recovered through customer charges in a manner similar to private business. This fund currently includes food services, housing services, bookstore services, printing services, and the Caldwell Center.
- \* Revenues are from user or customer sales and services.
- \* Expenditures are for the cost of providing goods and services.

### Financial Aid Fund

- \* The Financial Aid Fund is a special revenue fund used to account for financial aid, student loans, special grants and work-study for approved eligible students.
- \* Resources are provided by local, state, federal and private financial aid programs for students.
- \* Expenditures are for the distribution of aid and support to students attending TVCC as required by the specific guidelines provided by the funding sources.

## **Organizational Units**

The college is structured into the following organizational units:

### **Instruction**

The Instructional unit's primary responsibility is to plan, schedule and implement credit courses, continuing education and other instructional programs.

### **Instructional Support**

The Instructional Support unit is charged with providing services that support and enhance instruction. Services include the library, instructional administrative support and academic computer support services.

### **Student Services**

The Student Services unit's purpose is to assist students and enhance their educational experience. Activities include admissions, advising, enrollment, testing, counseling, student records, financial aid, student life, compliance and athletics.

### **College Support**

The College Support Services unit consists of administrative activities of the College. These services include the governing board, administration, Public Information, Human Resources, Business Office, Information Technology, Development, Campus Security and Institutional Research.

### **Financial Aid**

Financial Aid provides resources for student financial aid match and waivers.

### **Plant Operations and Maintenance**

The Plant Operations and Maintenance unit ensures that College facilities are properly maintained and the College provides a safe and comfortable environment to learn and work.

### **Plant Additions**

Plant Additions provides resources for capital projects including remodeling and equipment.

### **Debt Service**

Debt Service is used to account for long-term debt service payments.

## Budget Process

The College, like most local governments in Oregon, is subject to Oregon's Local Budget Law (Chapter 294 of the Oregon Revised Statutes). The budget is prepared using the modified accrual basis of accounting which reports revenues when earned and expenditures when the associated liability is incurred. The annual budget begins July 1st and ends June 30th for each year.

Listed below are the required budgeting steps:

- Establish Budget Committee
- Appoint Budget Officer
- Prepare Proposed Budget
- Public Notice(s)
- Budget Committee Meeting(s)
- Budget Approval
- Publication of Summary Budget and Hearing
- Budget Hearing
- Adoption of Budget
- Budget Filed and Levy Certified

## 2018-19 Budget Calendar



## Budget Assumptions/Highlights

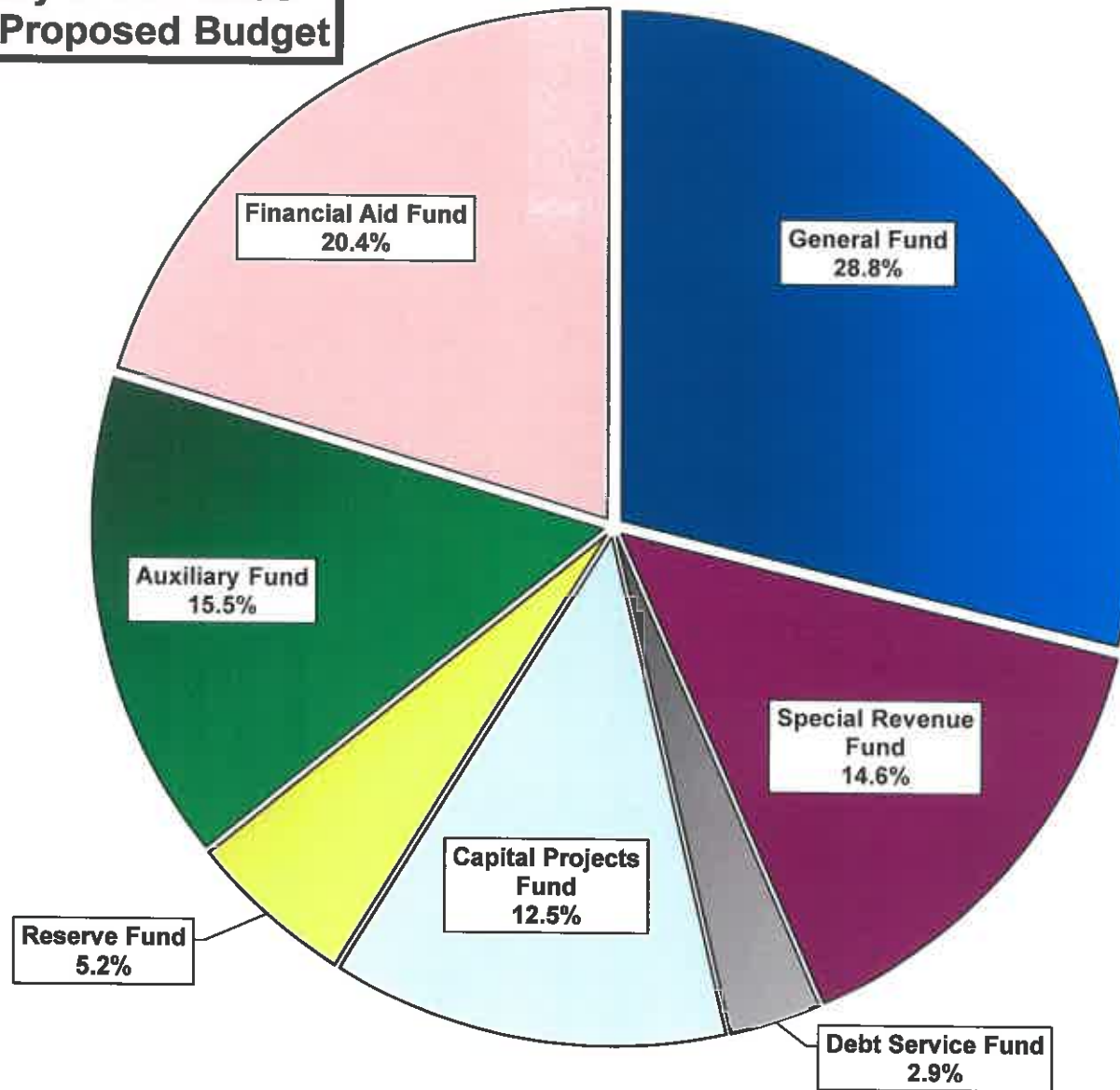
General Fund Resources - Highlights		
1	No tuition or fee increase - 2018-19 Tuition Freeze	\$0
2	Tuition revenue decrease (based on projected 7% enrollment decrease in 2017-18 and a projected enrollment decrease of 3% for 2018-19)	(\$388k)
3	Student fee revenue decrease (based on enrollment)	(\$178k)
4	Expanding Dual Credit program provides additional gross tuition revenue	\$ 70k
5	Increase in property tax revenue based on 2017-18 property tax assessments	\$338k
6	Decrease in State resources (FTE) due to prior years' enrollment declines	(\$ 46k)
7	Reduction in Transfers-in from other funds (see page 51 for detail)	(\$130k)
8	Reduction in Beginning Fund Balance	(\$150k)
General Fund Budget Changes / Highlights		
9	Elimination of one FT professional position and Student Services department reorganization	(\$110k) <i>(salary and benefits)</i>
10	Elimination of one FT classified position and Business Office reorganization with HR	(\$ 31k) <i>(salary and benefits)</i>
11	Reduction of .17 FTE administrative position in Public Information	(\$ 18k) <i>(salary and benefits)</i>
12	Net reduction in College Support Services materials, supplies, services, travel & equipment	(\$ 68k)
13	Increased Switchboard part-time classified position to increase the hours of coverage	\$ 12k <i>(salary and benefits)</i>
14	Increased Institutional Research budget to cover NWCCU accreditation costs	\$ 14k
15	Plant Operations eliminated FT professional position and filled with FT classified position as part of the department reorganization and reduction in contracted services	(\$ 19k) <i>(salary and benefits)</i>
16	Plant Operations net reduction in parts, supplies, printing, travel, transportation & utilities	(\$ 42k)
17	Reduction in Classroom General - Overload	(\$ 37k) <i>(salary and benefits)</i>
18	Addition of new FT faculty position in Medical Assistant program and elimination of PT professional coordinator position	\$ 52k <i>(salary and benefits)</i>



## Budget Assumptions/Highlights (continued)

General Fund Budget Changes / Highlights (continued)		
19 . Faculty retrenchments (5) and non-renewals (2) net of adjunct instructional costs (CIS, English, Foreign Languages, Music, Welding, Math and Science)		(\$427k) (salary and benefits)
20 . Increased Dual Credit Program activity (tuition income net of increased costs)		\$ 16k
21 . Reinstated PT professional Executive Dean of CTE to full-time		\$ 57k
22 . Added Transfer out to Innovation Fund for enrollment growth strategic initiatives		\$ 20k
23 . Added Transfer out to Capital Projects Fund for CTE Building		\$ 75k
General Fund Carryover		
24 . Maintains General Fund Beginning Fund Balance at \$1,100,000		
Personnel - Faculty & Staff Information		
25 . Faculty Bonus 1.0% = \$33k	Faculty Insurance & Other Benefits = \$21k	3 furlough days = (\$49k)
26 . Classified raise up to 2.0% = \$15k	Classified Insurance & Other Benefits = \$0	
27 . Professional raise 1.0% = \$25k	Professional Insurance & Other Benefits = \$0	
28 . Administrative raise 1.0% = \$6k	Administrative Insurance & Other Benefits = \$0	3 furlough days = (\$ 8k)

**Summary of All Funds  
2018-19 Proposed Budget**



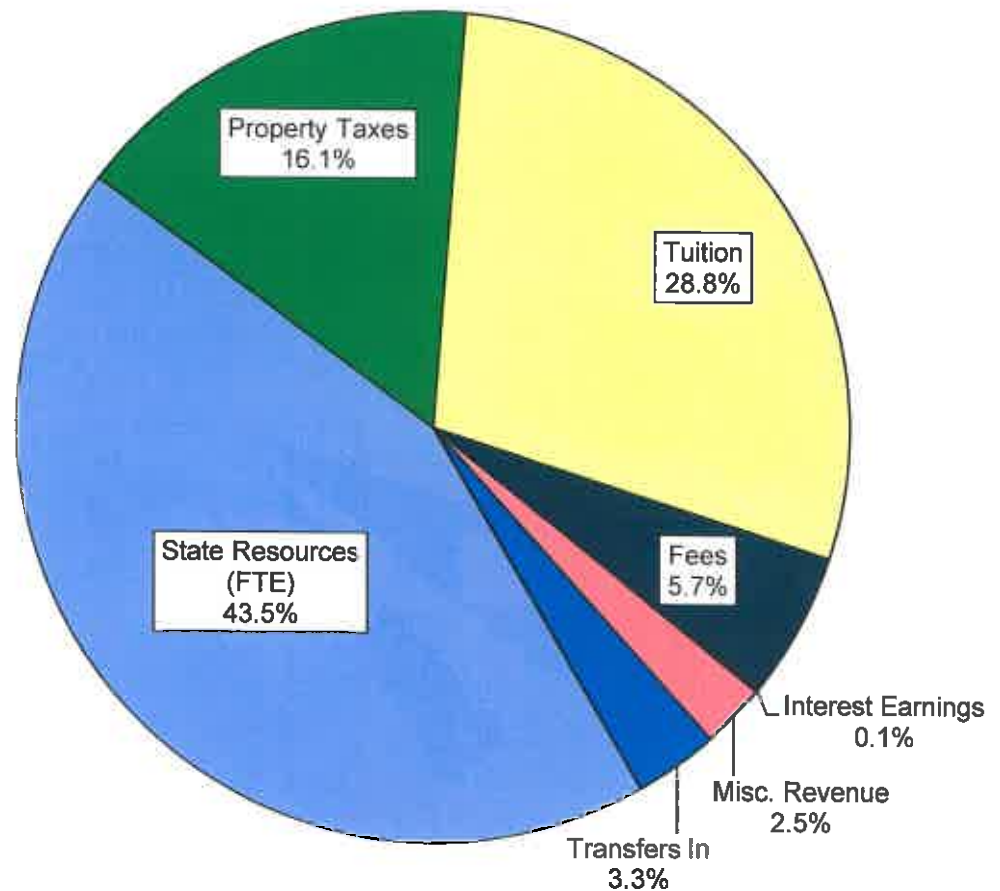
### Summary of All Funds 2018-19 Budget

No.	Fund Title	2017-18 Final Budget	2018-19 Adopted Budget	Percent of 2018-19 Budget
11	General Fund	\$17,424,978	\$16,870,422	28.8%
12	Special Revenue Fund	7,700,000	8,570,000	14.6%
13	Debt Service Fund	1,774,692	1,695,863	2.9%
14	Capital Projects Fund	7,035,000	7,310,000	12.5%
15	Reserve Fund	3,650,000	3,070,911	5.2%
21	Auxiliary Fund	9,000,000	9,090,000	15.5%
32	Financial Aid Fund	20,525,000	11,925,000	20.4%
Total		<u>\$67,109,670</u>	<u>\$58,532,196</u>	<u>100.0%</u>

## General Fund

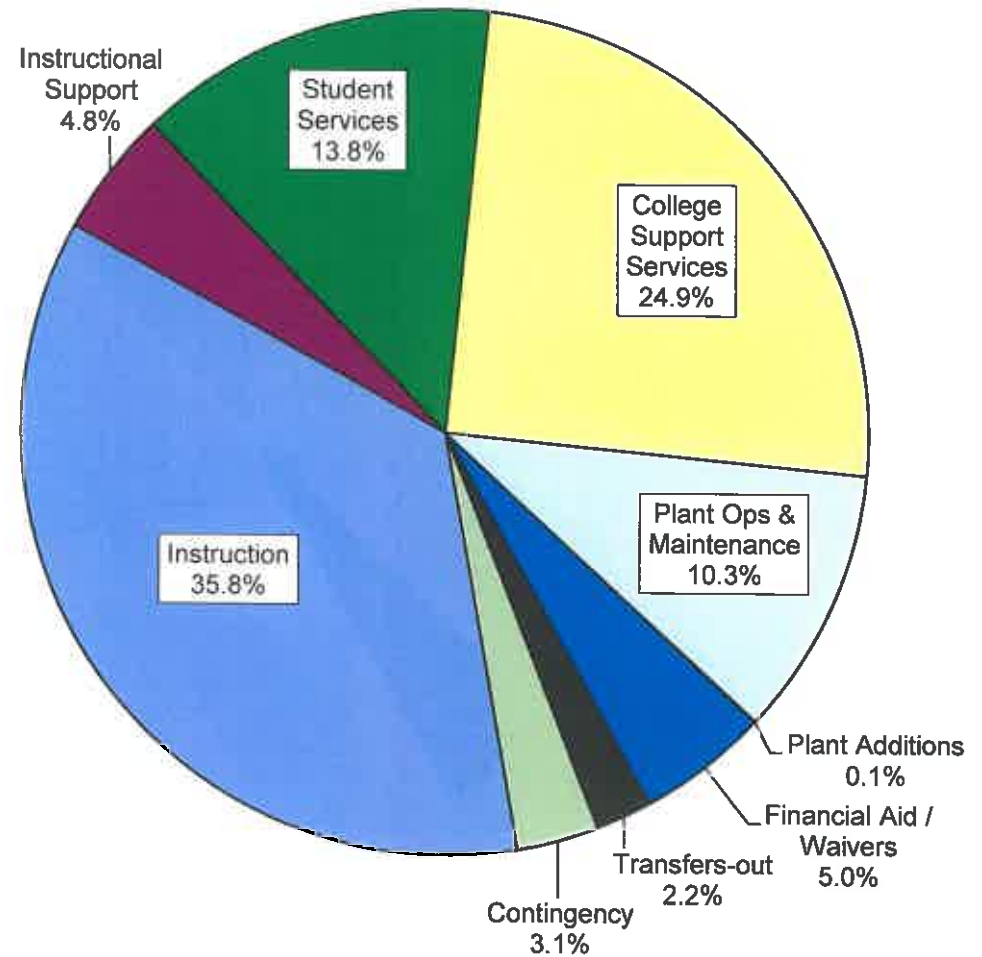
### General Fund Resources:

State Resources (FTE)	\$ 6,859,600
Property Taxes	2,534,000
Tuition	4,543,022
Fees	898,800
Interest Earnings	20,000
Misc. Revenue	395,000
Transfers In	520,000
Beginning Balance	1,100,000
<b>Total Resources</b>	<b><u>\$ 16,870,422</u></b>



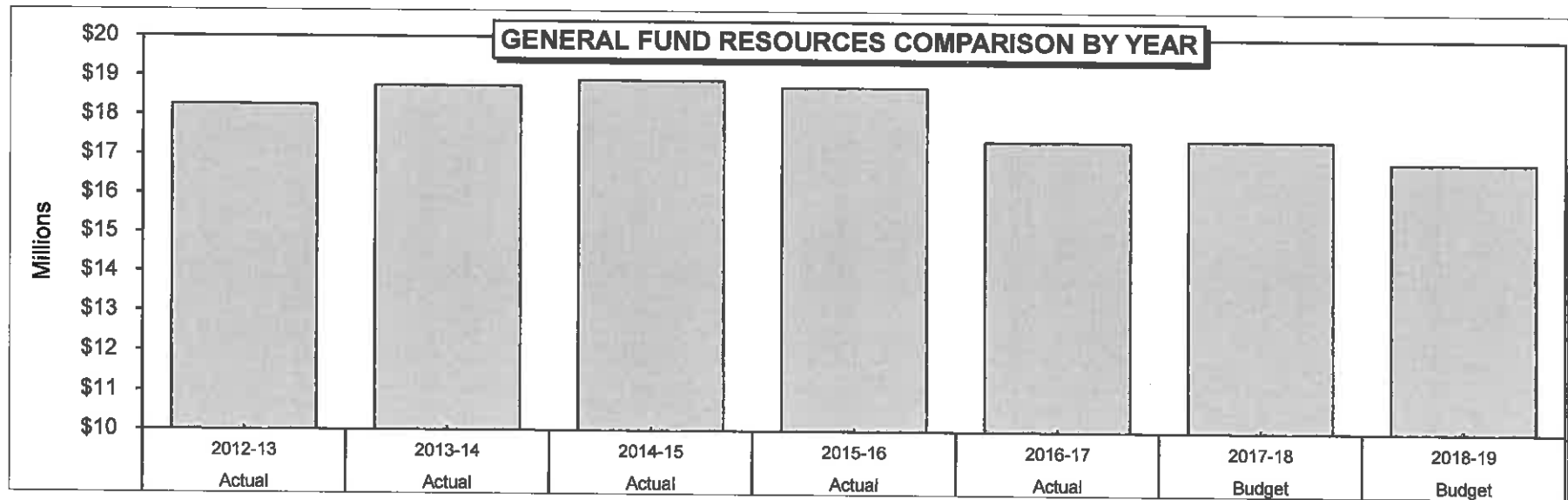
### General Fund Requirements:

Instruction	\$ 5,937,481
Instructional Support	794,380
Student Services	2,281,140
College Support Services	4,126,750
Plant Ops & Maintenance	1,712,450
Plant Additions	10,000
Financial Aid / Waivers	830,886
Transfers-out	357,335
Contingency	520,000
Unappropriated Ending Fund Balance	300,000
<b>Total Requirements</b>	<b>\$ 16,870,422</b>



## General Fund Resources

- \* General fund resources consist of State resources (FTE reimbursement), property taxes, tuition, fees, interest income, miscellaneous revenue, transfers and beginning fund balance.
- \* Based on total community college State support of \$570 million and the state distribution formula, the College anticipates a decrease of \$46k from what was included in the 2017-18 budget. The decrease is due primarily to the enrollment declines over the past three years.
- \* The College anticipates property tax revenues to increase by \$338k (15.4%) due to utility company assessed valuation placed on the tax roles in 2016 and 2017. Also, a 3% assessed values increase is projected for 2018 with new replacement buildings being added back to the tax rolls following the harsh winter losses in 2017.
- \* Recognizing the enrollment declines over the last few years nation-wide and in the State of Oregon, the College is projecting 2018-19 enrollment to decrease by 3% even though TVCC is the only community college in Oregon and Idaho not increasing 2018-19 tuition and fee rates. Also, the College is establishing new programs, increasing marketing efforts and implementing improved student recruitment and retention efforts. Finally, dual enrollment payments are being classified as tuition and not as student fees. Overall, tuition is projected to decrease by \$328k (6.7%) from budgeted 2017-18 tuition revenues.
- \* Student fee revenue is projected to decrease by \$238k (21%) from the 2017-18 budget due to the enrollment declines and reclassifying dual enrollment payments as tuition rather than fee revenue.
- \* Interest Earnings and Miscellaneous Revenues are not anticipated to change from what was budgeted in 2017-18.
- \* Transfers in decreased from the 2017-18 budget by \$130k. The reduction of transfers in includes reducing the Bookstore transfer by \$50k, the HRA Reserve transfer by \$50k and the Caldwell/Aviation transfer by \$30k. A summary of the General Fund transfers in is provided on page 51.
- \* The Beginning Fund Balance is projected to be \$1,100,000 which is \$150k below the \$1,250,000 that was budgeted in 2017-18.



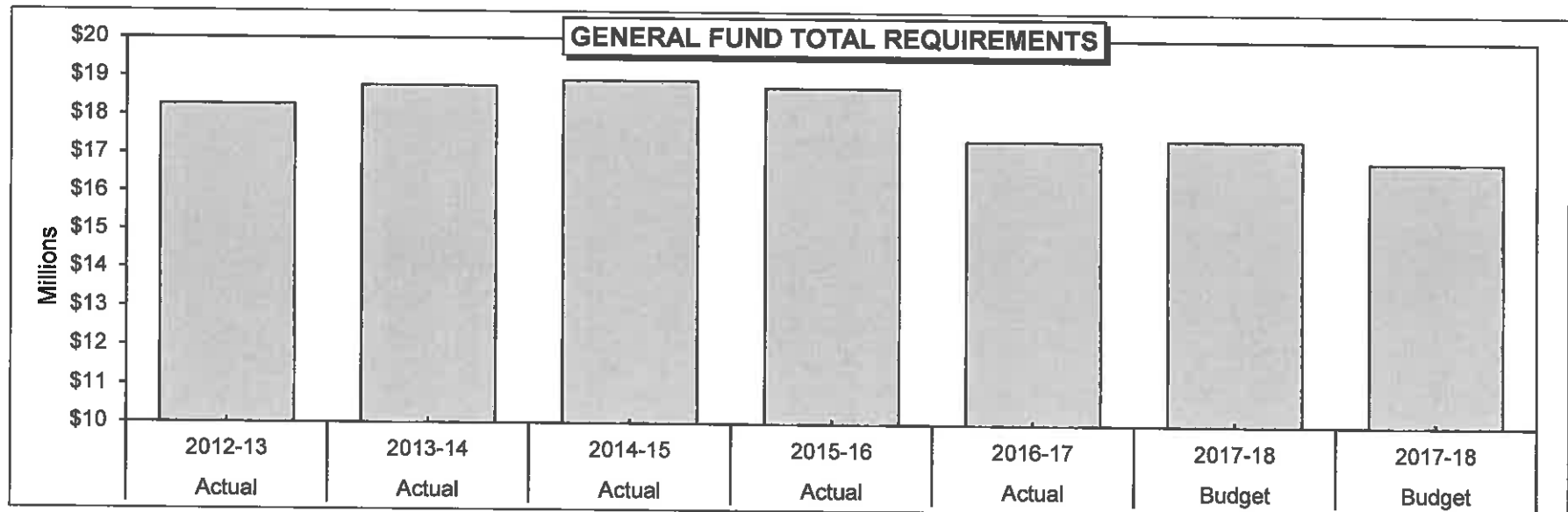
## General Fund Resources

Resources	Historical Data			2018-19		
	Actual		Final Budget 2017-18	Proposed Budget	Approved Budget	Adopted Budget
	2015-16	2016-17				
State Resources (FTE)	7,328,201	7,151,363	6,906,005	6,859,600	6,859,600	6,859,600
Property Taxes	2,032,426	2,247,642	2,195,713	2,534,000	2,534,000	2,534,000
Tuition	5,173,849	4,804,944	4,870,762	4,543,022	4,543,022	4,543,022
Fees	1,224,740	1,100,823	1,137,498	898,800	898,800	898,800
Interest Earnings	8,876	14,216	12,500	20,000	20,000	20,000
Miscellaneous Revenue	444,758	421,315	402,500	395,000	395,000	395,000
Transfers In	1,261,489	570,000	650,000	520,000	520,000	520,000
Beginning Balance	1,258,063	1,064,660	1,250,000	1,100,000	1,100,000	1,100,000
<b>Total Resources</b>	<b>18,732,402</b>	<b>17,374,963</b>	<b>17,424,978</b>	<b>16,870,422</b>	<b>16,870,422</b>	<b>16,870,422</b>



## General Fund Requirements by Function

- \* The Instructional budget decrease is due to reductions in overload salaries and benefits based on the new collective bargaining agreement, faculty retrenchments and faculty non-renewals.
- \* The Instructional Support budget increase is due to reorganizing the CTE support positions and reinstating the Executive Dean of CTE to full-time.
- \* The decrease in the Student Services budget is the result of staff reorganization, combining positions and staff retirement.
- \* The College Support Service budget decrease is due to staffing reorganizations and reductions in materials/supplies, travel, outside services and computer/IT equipment.
- \* The Plant Operations budget decrease is due to staff reorganization and reductions in utilities, contracted payroll, parts, supplies, printing, travel and transportation costs.
- \* The increase in the Financial Aid/Waivers budget is from new student recruitment and retention tuition waivers.
- \* The Transfer out budget is due to classifying transactions as transfers out and not as functional expenditures within departments.



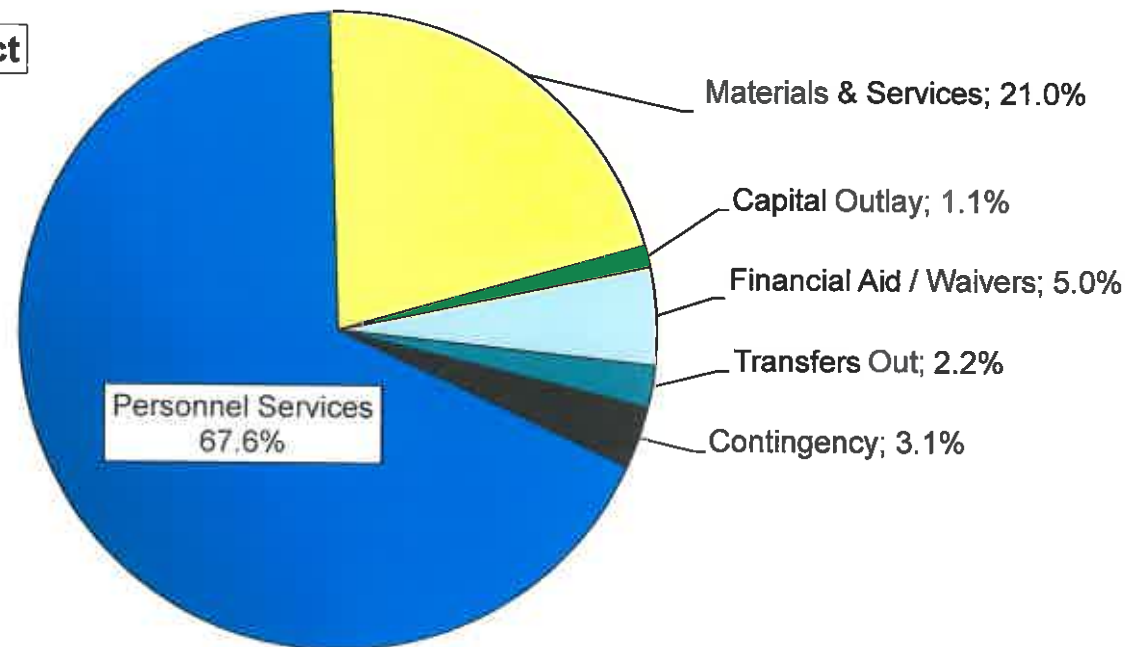
## General Fund Requirements by Function

Function	Historical Data			2018-19		
	Actual		Final Budget 2017-18	Proposed Budget	Approved Budget	Adopted Budget
	2015-16	2016-17				
Instruction	6,608,946	6,689,994	6,516,975	5,937,481	5,937,481	5,937,481
Instructional Support	670,214	707,908	732,327	794,380	794,380	794,380
Student Services	2,051,864	2,092,567	2,383,479	2,281,140	2,281,140	2,281,140
College Support Services	3,465,929	3,798,769	4,217,896	4,126,750	4,126,750	4,126,750
Plant Ops & Maintenance	1,907,397	1,888,975	1,763,116	1,712,450	1,712,450	1,712,450
Plant Additions	89,799	184,541	190,299	10,000	10,000	10,000
Financial Aid/Waivers	756,672	761,509	800,886	830,886	830,886	830,886
Debt Service	1,909,421	-	-	-	-	-
Transfers out	207,500	-	-	357,335	357,335	357,335
Contingency	-	-	520,000	520,000	520,000	520,000
Unappropriated Ending Fund Balance	1,064,660	1,250,700	300,000	300,000	300,000	300,000
<b>Total Requirements</b>	<b>18,732,402</b>	<b>17,374,963</b>	<b>17,424,978</b>	<b>16,870,422</b>	<b>16,870,422</b>	<b>16,870,422</b>

## General Fund Requirements by Object

- \* Personnel services net budget decrease of \$564,032 is from faculty retrenchments and non-renewals, reduced overload costs, summer term instructional costs and staffing costs from reductions and reorganization. At the same time, the personal services budget was increased for additional adjunct faculty, Dual Credit classes, Medical Assistant program and a full-time Executive Dean of CTE costs.
- \* Materials and Services budget decreased by \$135,761 with reductions in materials and supplies, outside/contracted services, travel, professional/legal costs, IT equipment and computers, and utility costs.
- \* The increase in the Financial Aid/Waivers budget was due to new College recruiting and retention waivers.
- \* Transfers out were adjusted to the required amounts for debt services and per the CBA contract. Also, transfers out included amounts for Capital Projects and the Innovation account to address accreditation concerns.

**Expenditures by Object**



## General Fund Requirements by Object

Object	Historical Data			2018-19		
	Actual		Final Budget 2017-18	Proposed Budget	Approved Budget	Adopted Budget
	2015-16	2016-17				
Personnel Services	10,989,177	11,698,725	11,762,492	11,198,460	11,198,460	11,198,460
Materials & Services	3,553,975	3,427,453	3,617,734	3,481,973	3,481,973	3,481,973
Capital Outlay	250,996	143,512	183,567	181,768	181,768	181,768
Financial Aid / Waivers	756,673	601,228	800,886	830,886	830,886	830,886
Transfers Out	207,500	253,345	240,299	357,335	357,335	357,335
Debt Service	1,909,421	-	-	-	-	-
Contingency	-	-	520,000	520,000	520,000	520,000
Unappropriated Ending Fund Balance	1,064,660	1,250,700	300,000	300,000	300,000	300,000
<b>Total Requirements</b>	<b>18,732,402</b>	<b>17,374,963</b>	<b>17,424,978</b>	<b>16,870,422</b>	<b>16,870,422</b>	<b>16,870,422</b>

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## General Fund Appropriation Categories

### INSTRUCTION: (29)

Classroom General  
Agriculture  
Art  
Business Education  
Computer Information Systems  
English & Speech  
Industrial Education (Welding)  
Criminal Justice  
Math  
Music  
Natural Resources  
Nursing  
Physical Education  
Science  
Social Science  
Summer Programs  
Dual Credit  
Addiction Studies  
ABS/Developmental Education  
Continuing Education  
EMT Training  
Community Education  
BizCenter Match  
Workforce Training Center  
Education  
Assessment  
Automated Control Systems  
Aviation  
Medical Assistant

### INSTRUCTIONAL SUPPORT: (4)

VP of Academic Affairs  
Executive Dean of CTE  
Academic Computer Support Services  
Library

### STUDENT SERVICES: (26)

Mgmt. of Student Services  
Counseling/Guidance  
Registration & Admissions  
Student Records  
Financial Aid Administration  
Student Activities/Programs  
Athletics  
Rodeo  
Sports Complex  
Enrollment Services  
Diversity Services  
Individual Sports Programs (13)  
Testing Center  
Compliance Officer

### FINANCIAL AID: (2)

Financial Aid Match  
College Waivers

### COLLEGE SUPPORT SERVICES: (12)

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

### PLANT OPS & MAINTENANCE: (2)

Utilities  
Plant Operations

### PLANT ADDITIONS (1)

Plant Additions

### OTHER: (3)

Transfers to other Funds  
Contingency  
Unappropriated Ending Fund Balance

## Instruction by Department

The Instructional budgets decreased by a total of \$579,494 or 8.9%.

- 1101 Classroom General budget decreased with the recalculation of overload salary and benefits under the new collective bargaining agreement (CBA). Also, the amount budgeted for professional development was adjusted to the amount authorized in the CBA.
- 1105 Computer Information Systems net budget decrease was in salary and benefits due to a faculty retrenchment and budgeting to teach the classes with adjunct faculty.
- 1106 The English and Speech net budget decrease was in salary and benefits due to faculty retrenchments in English and Foreign Languages and budgeting to teach the classes with adjunct faculty.
- 1109 Industrial Education net budget decrease was in salary and benefits due to a faculty retrenchment and budgeting to teach the classes with adjunct faculty.
- 1111 The Math Department net budget decrease was in salary and benefits due to a faculty non-renewal and budgeting to teach the classes with adjunct faculty.
- 1112 The Music Department net budget decrease was in salary and benefits due to a faculty retrenchment and budgeting to teach the classes with adjunct faculty.
- 1113 The Natural Resources budget decrease was a reduction in adjunct faculty salary/benefits and a reduction in travel costs with budget allocation moved to the Rodeo travel budget in Student Services.
- 1116 The Science Department net budget decrease was in salary and benefits due to a faculty non-renewal and budgeting to teach the classes with adjunct faculty.
- 1119 Summer Programs budget decrease is due to changes in the amount and the way overloads are calculated and paid for Summer Term.
- 1125 The Dual Credit programs are expanding and growing rapidly. The budget was increased to reflect the increased costs associated with providing these programs including providing a stipend for high school instructors. The growing Dual Credit programs are also generating additional tuition revenue for the College.
- 1166 The new Medical Assistant Program budget was increased for salary and benefit costs with moving from a part-time coordinator position to a full-time faculty position.



## Instruction by Department

Department		Historical Data			2018-19 Budget		
		Actual		Final Budget 2017-18	Proposed Budget	Approved Budget	Adopted Budget
		2015-16	2016-17				
1101	Classroom General	910,081	917,601	746,312	660,426	660,426	660,426
1102	Agriculture	340,774	350,924	343,879	346,673	346,673	346,673
1103	Art	273,957	262,600	156,750	155,209	155,209	155,209
1104	Business Education	313,261	292,728	302,454	307,780	307,780	307,780
1105	Computer Information Systems	117,518	132,884	133,172	76,052	76,052	76,052
1106	English & Speech	739,449	609,449	627,711	483,923	483,923	483,923
1109	Industrial Education	219,088	205,597	221,415	95,850	95,850	95,850
1110	Criminal Justice	30,706	34,577	26,974	26,975	26,975	26,975
1111	Math	656,846	715,733	774,260	718,914	718,914	718,914
1112	Music	292,385	225,444	250,293	151,490	151,490	151,490
1113	Natural Resources	185,087	135,754	156,804	144,013	144,013	144,013
1114	Nursing	627,345	751,779	762,840	760,207	760,207	760,207
1115	Physical Education	184,151	132,024	120,098	116,537	116,537	116,537
1116	Science	627,110	707,088	722,850	682,686	682,686	682,686
1117	Social Science	414,209	456,859	478,351	478,468	478,468	478,468
1119	Summer Programs	255,303	301,526	258,244	200,194	200,194	200,194
1125	Dual Credit	36,820	36,077	38,306	92,425	92,425	92,425
1127	Addiction Studies	-	9,452	13,350	13,350	13,350	13,350
1130	ABS/Developmental Ed	57,917	59,062	20,128	20,128	20,128	20,128
1137	Continuing Education	18,076	16,795	-	-	-	-
1138	EMT Training	19,246	16,393	26,000	21,968	21,968	21,968
1140	Community Education	25,768	23,427	-	-	-	-
1155	BizCenter Match	51,784	53,509	55,000	56,016	56,016	56,016
1156	Workforce Training	160,712	172,245	119,186	116,697	116,697	116,697
1158	Education	17,368	-	-	-	-	-
1161	Assessment	5,325	-	2,000	-	-	-
1162	Automated Control Systems	7,609	56,150	89,071	87,368	87,368	87,368
1165	Aviation	21,051	14,317	20,336	20,523	20,523	20,523
1166	Medical Assistant	-	-	51,191	103,609	103,609	103,609
<b>Total Instruction</b>		<b>6,608,946</b>	<b>6,689,994</b>	<b>6,516,975</b>	<b>5,937,481</b>	<b>5,937,481</b>	<b>5,937,481</b>

## **Instructional Support by Department**

The Instructional Support budgets increased by a total \$62,053 or 8.5%.

- 1202 After being budgeted at half-time, the Executive Dean of CTE position is being reinstated to full-time. In addition, the director position and the part-time CTE secretary position are being combined into one full-time position.

## Instructional Support by Department

Department	Historical Data			2018-19 Budget		
	Actual		Final Budget 2017-18	Proposed Budget	Approved Budget	Adopted Budget
	2015-16	2016-17				
1201 VP of Academic Affairs	212,257	222,473	232,403	236,656	236,656	236,656
1202 Executive Dean of CTE	178,715	197,507	144,763	201,706	201,706	201,706
1207 Academic Computer Support	-	-	65,577	65,577	65,577	65,577
1210 Library	279,242	287,928	289,584	290,441	290,441	290,441
<b>Total Instructional Support</b>	<b>670,214</b>	<b>707,908</b>	<b>732,327</b>	<b>794,380</b>	<b>794,380</b>	<b>794,380</b>

## Student Services by Department

The Student Services budgets decreased by a total \$94,297 or 4.0%.

- 1301** Management of Student Services budget decreased by over \$8k with a savings in administrative salary and benefits.
- 1302** Counseling/Guidance decreased by over \$33k primarily from the Student Services reorganization. The Director of Disabilities position was eliminated and filled as a Disabilities Coordinator that will report to the Director of Admissions & Student Success.
- 1303** Registration & Admissions budget increased by \$25k with the Student Services reorganization. The reorganization combined the Compliance Officer position with the Registration & Admissions position to create one Director of Admissions & Student Success position which includes responsibility for compliance.
- 1305** Financial Aid Administration budget increased by over \$9k due to Student Services reorganization salary/benefit increases and an increase in material and services to adhere to new mandates of written notification to students who receive federal student financial aid loans.
- 1306** Student Activities/Programs budget decreased by over \$30k due to a savings of salary/benefits with the staffing change in filling the full-time professional position.
- 1308** Rodeo budget increased by \$9k to support actual travel expenses for the Rodeo program.
- 1345** Testing Center budget decreased by over \$6k due to a staffing retirement.
- 1347** Compliance Office budget decreased by over \$86k. The Student Services reorganization combined the Compliance Officer position with supervision of Registration & Admissions (1303) to create the Director of Admissions & Student Success where compliance issues will be addressed.

## Student Services by Department

Department	Historical Data			2018-19 Budget		
	Actual		Final Budget 2017-18	Proposed Budget	Approved Budget	Adopted Budget
	2015-16	2016-17				
1301 Management of Student Services	126,690	134,316	162,799	154,757	154,757	154,757
1302 Counseling/Guidance	118,909	107,364	136,757	103,572	103,572	103,572
1303 Registration & Admissions	251,522	317,174	456,793	482,174	482,174	482,174
1304 Student Records	82,048	90,115	99,268	98,917	98,917	98,917
1305 Financial Aid Administration	210,170	302,499	298,078	307,221	307,221	307,221
1306 Student Activities/Programs	103,523	121,692	118,822	88,651	88,651	88,651
1307 Athletics	415,774	359,361	366,139	370,280	370,280	370,280
1308 Rodeo	109,024	115,304	121,076	130,518	130,518	130,518
1314 Sports Complex	17,447	9,880	11,000	11,000	11,000	11,000
1315 Enrollment Services	98,342	65,776	99,822	99,787	99,787	99,787
1319 Diversity Services	8,831	4,658	-	-	-	-
1320 Baseball - Men	43,342	43,139	42,199	42,994	42,994	42,994
1321 Basketball - Men	33,464	32,840	33,063	33,858	33,858	33,858
1322 Basketball - Women	39,829	36,808	33,858	33,858	33,858	33,858
1323 Cross Country - Men	14,115	11,902	12,762	13,100	13,100	13,100
1324 Cross Country - Women	13,874	11,810	12,762	13,100	13,100	13,100
1327 Soccer - Men	41,869	30,027	33,219	34,014	34,014	34,014
1328 Soccer - Women	41,269	27,923	33,219	34,014	34,014	34,014
1329 Softball - Women	36,325	34,750	32,317	33,111	33,111	33,111
1330 Tennis - Men	12,839	13,361	14,321	14,763	14,763	14,763
1331 Tennis - Women	12,021	12,872	14,321	14,763	14,763	14,763
1332 Track - Men	19,937	17,955	16,235	17,007	17,007	17,007
1333 Track - Women	20,732	16,601	16,235	17,007	17,007	17,007
1334 Volleyball - Women	44,799	28,795	29,345	36,465	36,465	36,465
1345 Testing Center	135,169	83,896	97,595	91,209	91,209	91,209
1347 Compliance Officer	-	61,749	91,474	5,000	5,000	5,000
<b>Total Student Services</b>	<b>2,051,864</b>	<b>2,092,567</b>	<b>2,383,479</b>	<b>2,281,140</b>	<b>2,281,140</b>	<b>2,281,140</b>

## College Support Services by Department

The College Support Services budgets decreased by a total \$91,146 or 2.2%.

- 1501 Public Information budget decreased by over \$18k to more accurately reflect the actual salaries/benefits with a 10 month position.
- 1505 Human Resources budget decreased by over \$13k by decreasing outside services and travel by \$5,000 and from decreased salaries and benefit costs with staffing reorganization with the Business Office.
- 1506 The Business Office budget decreased by over \$34k. The net decrease resulted from reducing purchased and outside services by over \$11k, staffing reorganization with Human Resources and eliminating a full-time classified position.
- 1507 Information Support Services (IT) budget had a net reduction of over \$31k. The budget includes a \$20k reduction in computer/IT equipment, staffing changes and moving the transfer to the IT Equipment Reserve account to Transfers Out.
- 1508 The net decrease for Other General Costs is over \$17k which included increased costs for insurance, audit fees and interest costs. The budget decrease includes reductions in postage, supplies, travel, fees and a decrease in professional/legal costs primarily resulting from utilizing in-house counsel in the HR department.
- 1512 The Switchboard budget increased by over \$12k for actual part-time salaries and benefit costs as a result of increasing the hours the switchboard is open.
- 1514 The Institutional Research budget increased by over \$14k to cover the cost of the upcoming NWACC accreditation visit this fall.

**College Support Services by Department**

Department	Historical Data			2018-19 Budget		
	Actual		Final Budget 2017-18	Proposed Budget	Approved Budget	Adopted Budget
	2015-16	2016-17				
1501 Public Information	175,303	163,688	239,392	220,818	220,818	220,818
1502 Printing	47,505	23,822	107,300	105,150	105,150	105,150
1503 Board of Education	55,420	46,410	50,068	49,268	49,268	49,268
1504 President's Office	280,751	286,349	310,795	312,224	312,224	312,224
1505 Human Resources	112,233	109,906	257,736	244,059	244,059	244,059
1506 Business Office	596,249	671,730	596,025	561,108	561,108	561,108
1507 Information Technology	1,273,699	1,372,161	1,542,921	1,511,740	1,511,740	1,511,740
1508 Other General Costs	531,256	581,007	553,415	536,153	536,153	536,153
1510 Development Office	148,617	156,522	159,244	156,905	156,905	156,905
1511 Campus Security	108,113	175,568	166,080	167,837	167,837	167,837
1512 Switchboard	28,745	30,652	16,245	28,498	28,498	28,498
1514 Institutional Research	108,038	180,954	218,675	232,990	232,990	232,990
<b>Total College Support Services</b>	<b>3,465,929</b>	<b>3,798,769</b>	<b>4,217,896</b>	<b>4,126,750</b>	<b>4,126,750</b>	<b>4,126,750</b>

## Plant Operations & Maintenance by Department

The Plant Operations & Maintenance budgets decreased by a total \$50,666 or 2.9%.

1601 The Utilities budget decreased by \$23,000 to cover actual costs.

1602 The Plant Operations, Buildings and Grounds budgets were consolidated into one Plant Operations budget in 2017-18.

An open full-time professional support position was filled as a classified staff position.

Reductions were made in contracted payroll, parts, supplies, printing, travel and transportation

Department	Historical Data			2018-19 Budget		
	Actual		Final Budget 2017-18	Proposed Budget	Approved Budget	Adopted Budget
	2015-16	2016-17				
1601 Utilities	553,079	501,062	545,000	522,000	522,000	522,000
1602 Plant Operations	1,109,129	1,387,913	1,218,116	1,190,450	1,190,450	1,190,450
1603 Buildings	186,928	-	-	-	-	-
1604 Grounds	58,261	-	-	-	-	-
<b>Total Plant Operations and Maintenance</b>	<b>1,907,397</b>	<b>1,888,975</b>	<b>1,763,116</b>	<b>1,712,450</b>	<b>1,712,450</b>	<b>1,712,450</b>



## Plant Additions by Department

1650 The Plant Additions budget is used to perform small construction and renovations across campus each year. The Plant Additions account includes \$10,000 for College repair and remodeling costs.

The 2017-18 Plant Additions budget included Transfers Out to the Debt Service Fund for facility related debt service payments including the City LID, Gym Lift, and 2012 Bonds. For the 2018-19 budget, the transfers for the debt service payment were moved to Transfers out in the Other Appropriations Categories by Department.

Department	Historical Data			2018-19 Budget		
	Actual		Final Budget 2017-18	Proposed Budget	Approved Budget	Adopted Budget
	2015-16	2016-17				
1650 Plant Additions	89,799	184,541	190,299	10,000	10,000	10,000
<b>Total Plant Additions</b>	<b>89,799</b>	<b>184,541</b>	<b>190,299</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>

## Financial Aid by Department

1802 College Waivers budget increased by \$33k to increase student recruitment and retention tuition waivers.

Department	Historical Data			2018-19 Budget		
	Actual		Final Budget 2017-18	Proposed Budget	Approved Budget	Adopted Budget
	2015-16	2016-17				
1801 Financial Aid Match	31,532	2,565	39,000	36,000	36,000	36,000
1802 College Waivers	725,140	758,944	761,886	794,886	794,886	794,886
<b>Total Financial Aid</b>	<b>756,672</b>	<b>761,509</b>	<b>800,886</b>	<b>830,886</b>	<b>830,886</b>	<b>830,886</b>

## Debt Service

	<u>2015-16</u>	<u>2016-17</u>
City of Ontario LID	18,015	Moved out of the General Fund and into the Debt Service Fund
PERS bonds	936,145	
Housing bonds	66,866	
Agricultural Arena/Solar Project	40,271	
Science Center	253,713	
2012 Bonds	542,450	
Gym Elevator	51,961	
Total	<u>1,909,421</u>	

Debt Service by Department	Historical Data			2018-19 Budget		
	Actual		Final Budget 2017-18	Proposed Budget	Approved Budget	Adopted Budget
	2015-16	2016-17				
1701 Debt Service	1,909,421	-	-	-	-	-
Total Debt Service	<u>1,909,421</u>	0	0	0	0	0

## Other Appropriation Categories by Department

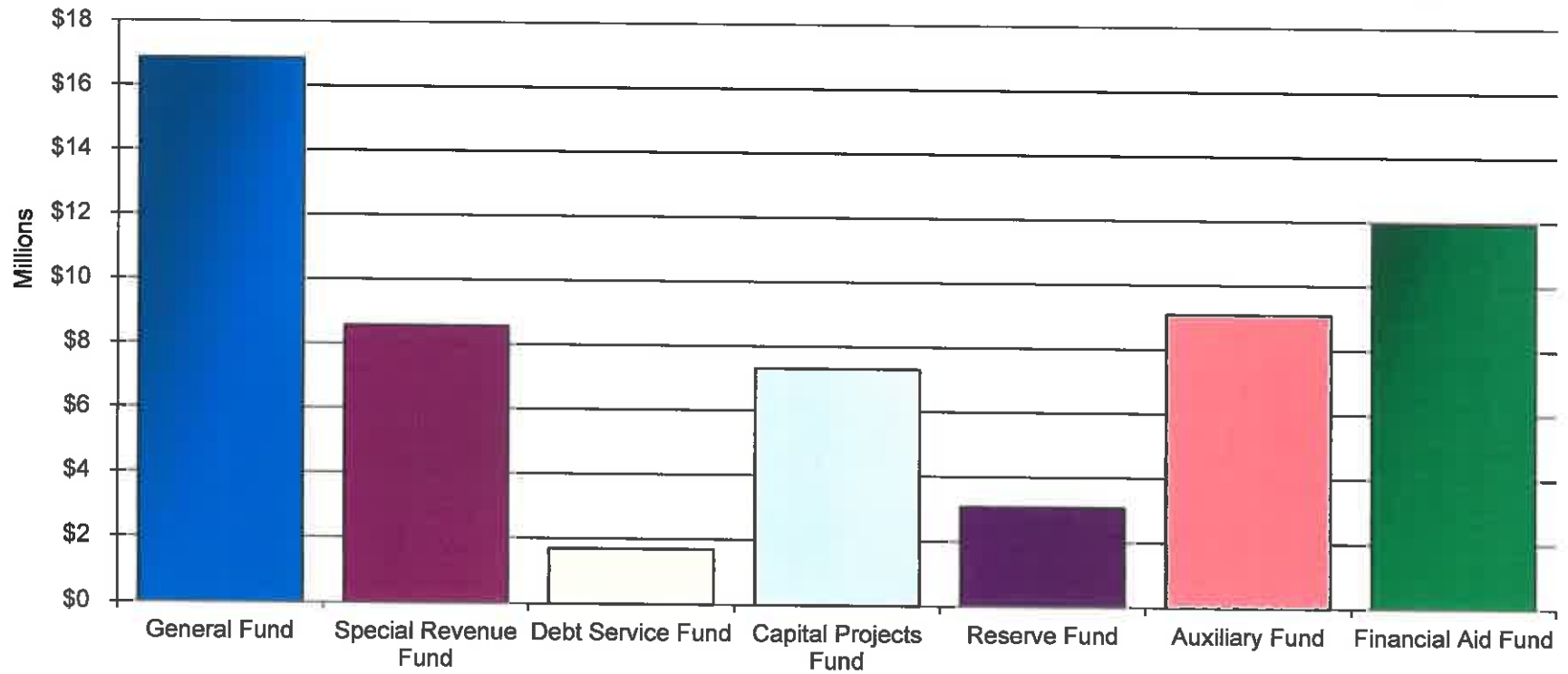
1917 Transfers out were included as departmental expenditures in the 2017-18 budget. To be consisted with State community college reporting and to provide greater clarity, transfers out are being budgeted separately for 2018-19.

Transfer to Sabbatical Reserve	\$10,000
Transfer to IT Reserve - Computing Infrastructure	50,000
Transfer to Innovation Reserve	25,000
Transfer to Debt Service Fund	197,335
Transfer to Capital Projects	75,000
Total Transfers Out	<u>\$357,335</u>

Department	Historical Data			2018-19 Budget		
	Actual		Final Budget 2017-18	Proposed Budget	Approved Budget	Adopted Budget
	2015-16	2016-17				
1917 Transfers Out	207,500	-	-	357,335	357,335	357,335
1901 Contingency	-	-	520,000	520,000	520,000	520,000
1990 Ending Fund Balance	1,064,660	1,250,700	300,000	300,000	300,000	300,000
<b>Total Other</b>	<b>1,272,160</b>	<b>1,250,700</b>	<b>820,000</b>	<b>1,177,335</b>	<b>1,177,335</b>	<b>1,177,335</b>

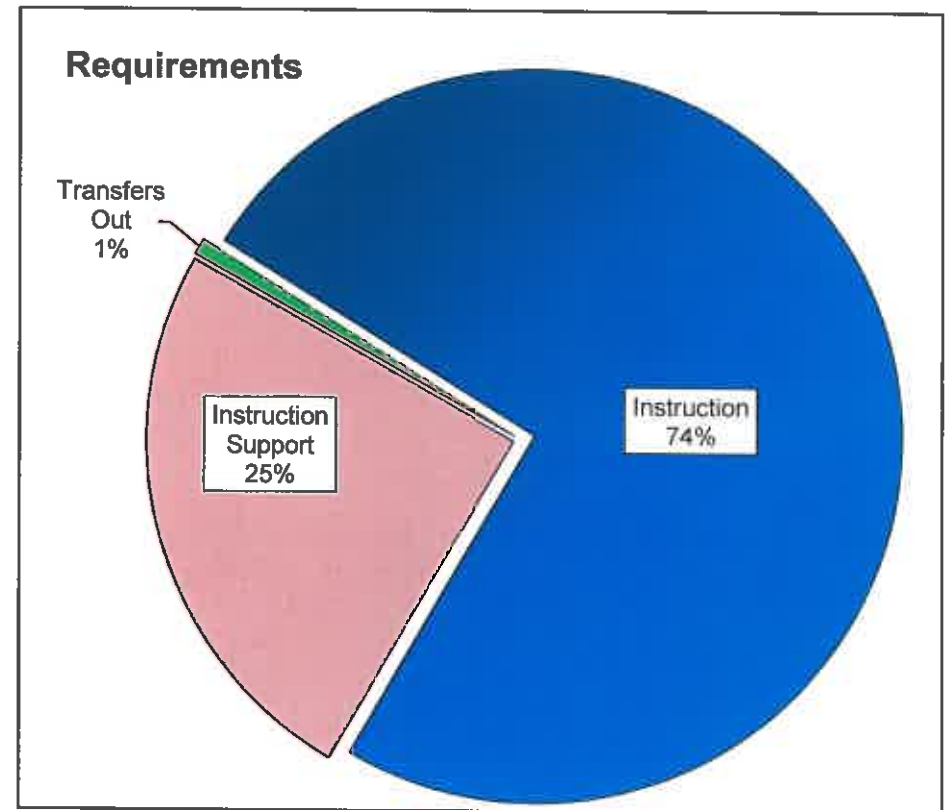
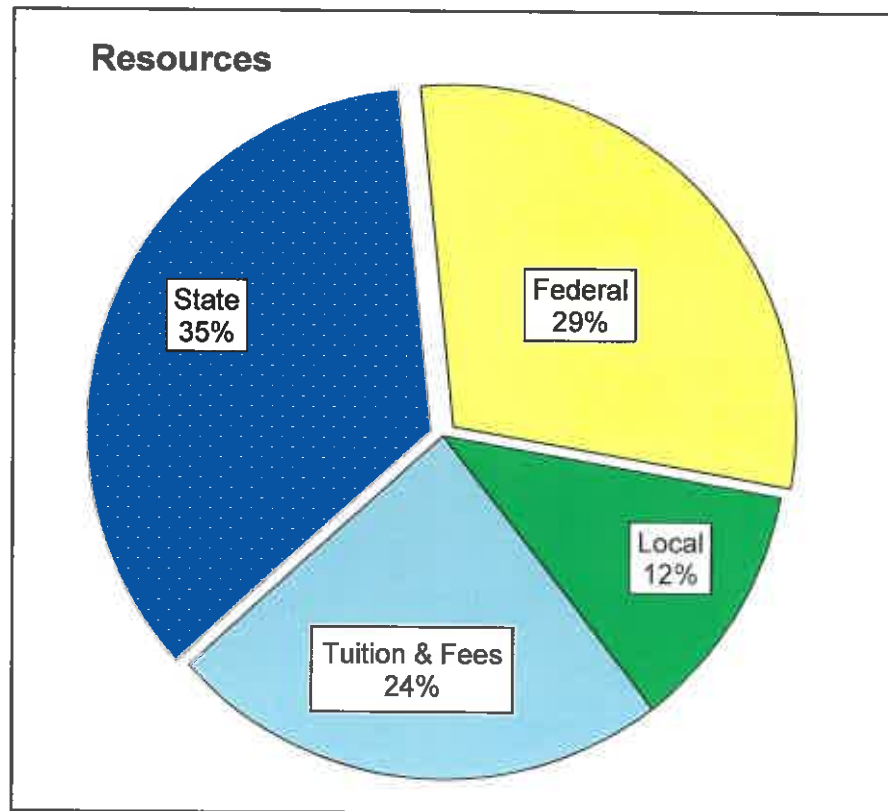
## Other Funds

General Fund	\$16,870,422	28.8%
Special Revenue Fund	8,570,000	14.6%
Debt Service Fund	1,695,863	2.9%
Capital Projects Fund	7,310,000	12.5%
Reserve Fund	3,070,911	5.2%
Auxiliary Fund	9,090,000	15.5%
Financial Aid Fund	11,925,000	20.4%
<b>Total</b>	<b>\$58,532,196</b>	<b>100.0%</b>



## Special Revenue Fund

- \* Resources budgeted in this fund are the estimated income from grants and contracts with local, state and federal agencies. This includes the HEP, CAMP and Title III grants as well as numerous other smaller grants and projects.
- \* Requirements in this fund are budgeted as indicated by those responsible for specific grant supervision following all grant guidelines. Budgets for multiple year grants and projects are based on historical data related to prior year grant activity.



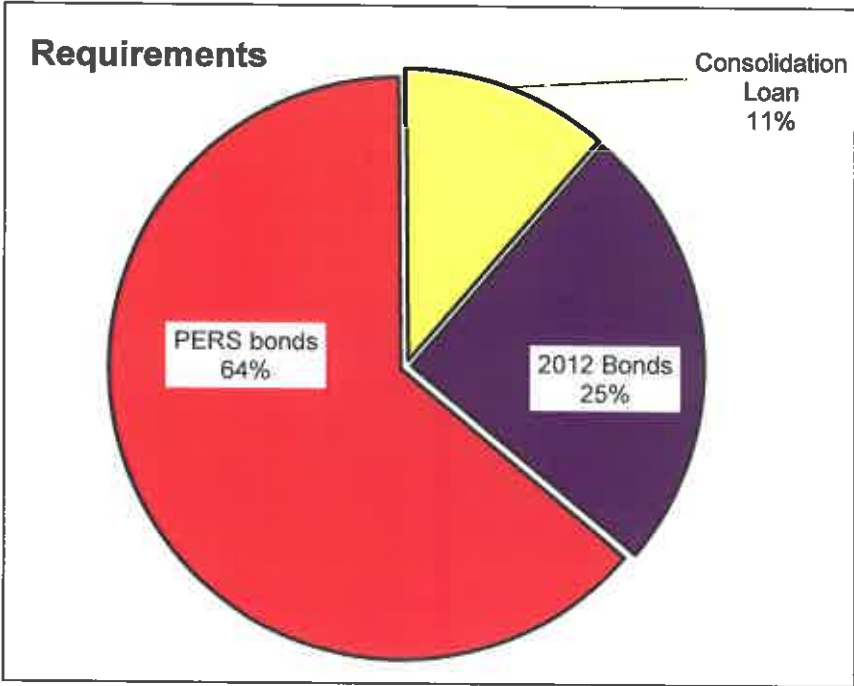
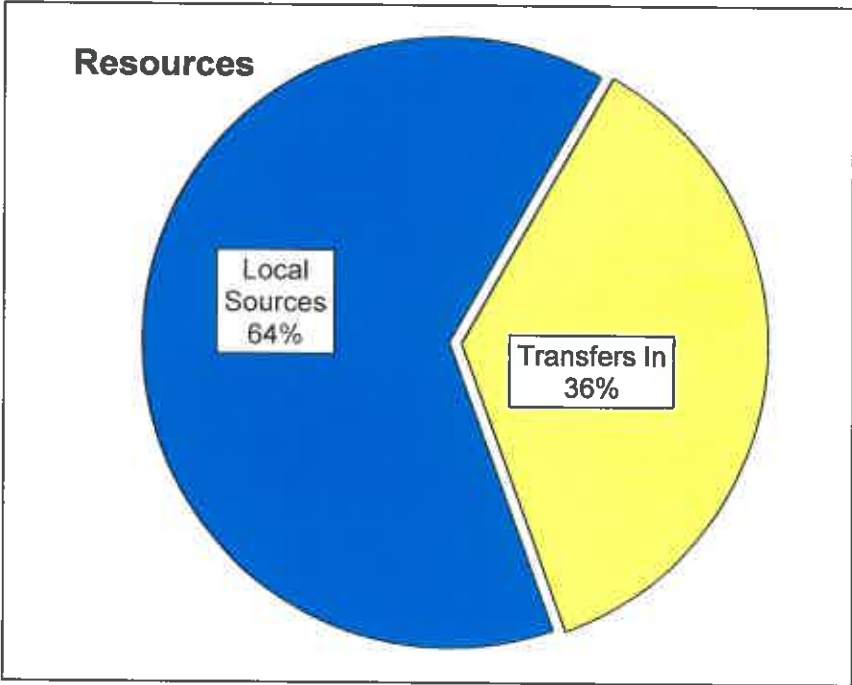
## Special Revenue Fund

	Historical Data			2018-19 Budget		
	Actual		Final Budget 2017-18	Proposed Budget	Approved Budget	Adopted Budget
	2015-16	2016-17				
<b>Resources</b>						
Local	73,165	84,531	200,000	1,000,000	1,000,000	1,000,000
Tuition & Fees	2,548	3,450	1,000,000	2,020,000	2,020,000	2,020,000
State	1,763,582	2,197,006	3,500,000	3,000,000	3,000,000	3,000,000
Federal	255,306	975,869	3,000,000	2,500,000	2,500,000	2,500,000
Beginning Balance	103,195	73,892	-	50,000	50,000	50,000
<b>Total</b>	<b>2,197,796</b>	<b>3,334,748</b>	<b>7,700,000</b>	<b>8,570,000</b>	<b>8,570,000</b>	<b>8,570,000</b>
<b>Requirements</b>						
Instruction	2,088,665	2,631,537	5,360,000	6,385,000	6,385,000	6,385,000
Instruction Support	35,239	619,987	2,200,000	2,125,000	2,125,000	2,125,000
Transfers Out	-	-	140,000	60,000	60,000	60,000
Unappropriated Ending Fund Balance	73,892	83,224	-	-	-	-
<b>Total</b>	<b>2,197,796</b>	<b>3,334,748</b>	<b>7,700,000</b>	<b>8,570,000</b>	<b>8,570,000</b>	<b>8,570,000</b>

# Debt Service Fund

- \* Resources budgeted in this fund are transfers from other funds and other local sources.
- \* Requirements in this fund are budgeted interest and principal payments for approved debt service

Debt service payments:	2018-19
PERS bonds	1,081,145
Consolidation Loan	194,118
2012 Bonds	420,600
Total	<u><u>\$1,695,863</u></u>



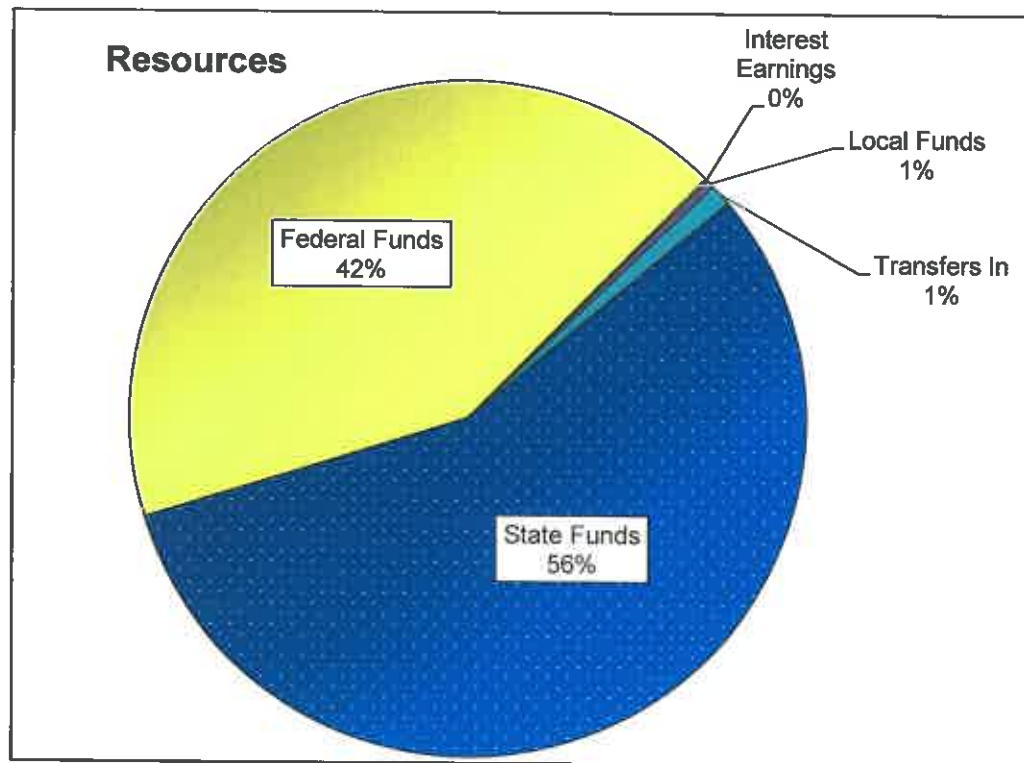


## Debt Service Fund

	Historical Data			2018-19 Budget		
	Actual		Final Budget 2017-18	Proposed Budget	Approved Budget	Adopted Budget
	2015-16	2016-17				
<b>Resources</b>						
Local Sources	-	1,024,417	1,074,435	1,081,145	1,081,145	1,081,145
Transfers In	-	791,873	700,257	614,718	614,718	614,718
Beginning Balance	-	-	-	-	-	-
<b>Total</b>	<b>0</b>	<b>1,816,290</b>	<b>1,774,692</b>	<b>1,695,863</b>	<b>1,695,863</b>	<b>1,695,863</b>
<b>Requirements</b>						
Debt Service	-	1,816,290	1,774,692	1,695,863	1,695,863	1,695,863
Transfers Out	-	-	-	-	-	-
Unappropriated Ending Fund Balance	-	-	-	-	-	-
<b>Total</b>	<b>0</b>	<b>1,816,290</b>	<b>1,774,692</b>	<b>1,695,863</b>	<b>1,695,863</b>	<b>1,695,863</b>

## Capital Projects Fund

- \* The Capital Projects Fund is used to account for resources and expenditures for capital construction and major remodeling projects and/or purchasing capital equipment.
- \* Resources come from Federal, State or local grant and tax funds and loan proceeds dedicated or designated for capital projects.
- \* Expenditures are for approved capital projects for which the funds were specifically designated.
- \* The 2018-19 Capital Projects budget includes appropriations for the Vo Tech building remodel and construction.

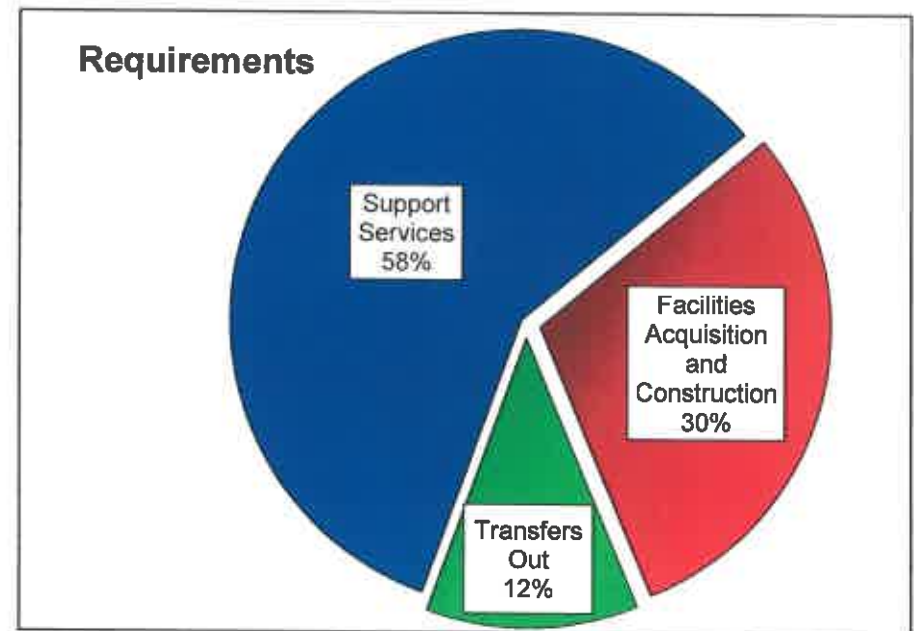
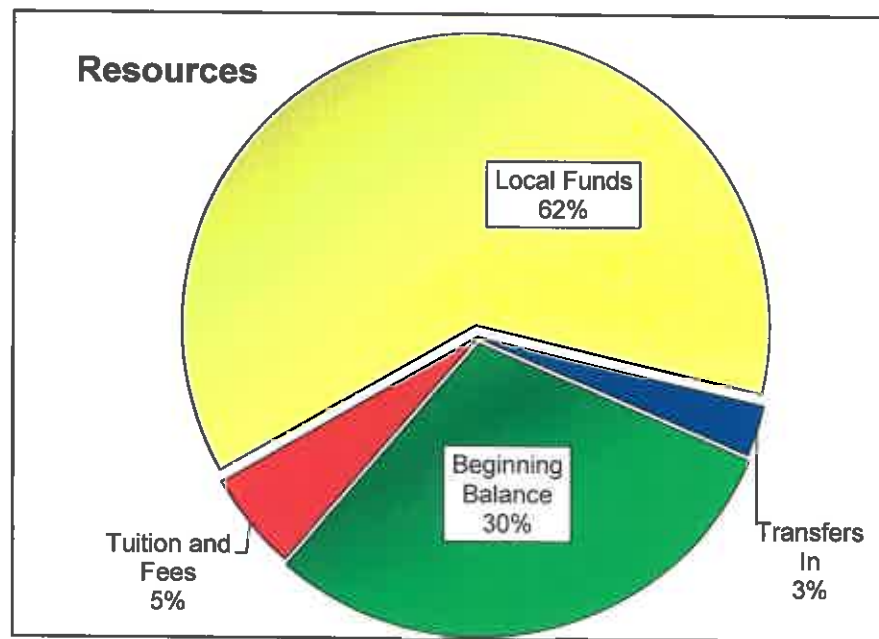


## Capital Projects Fund

	Historical Data			2018-19 Budget		
	Actual		Final Budget 2017-18	Proposed Budget	Approved Budget	Adopted Budget
	2015-16	2016-17				
<b>Resources</b>						
State Funds	-	-	4,000,000	4,000,000	4,000,000	4,000,000
Federal Funds	-	-	3,000,000	3,000,000	3,000,000	3,000,000
Interest Earnings	-	-	10,000	10,000	10,000	10,000
Local Funds	400,000	-	25,000	25,000	25,000	25,000
Transfers In	-	-	-	75,000	75,000	75,000
Beginning Balance	(34,500)	-	-	200,000	200,000	200,000
<b>Total</b>	<b>365,500</b>	<b>0</b>	<b>7,035,000</b>	<b>7,310,000</b>	<b>7,310,000</b>	<b>7,310,000</b>
<b>Requirements</b>						
Facilities Acquisition and Construction	365,500	-	7,035,000	7,310,000	7,310,000	7,310,000
Debt Service	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Unappropriated Ending Fund Balance	-	-	-	-	-	-
<b>Total</b>	<b>365,500</b>	<b>0</b>	<b>7,035,000</b>	<b>7,310,000</b>	<b>7,310,000</b>	<b>7,310,000</b>

## Reserve Fund

- \* The Reserve Fund includes both restricted and unrestricted accounts and more information is provided on page 8 in the fund type descriptions. The majority of the fund balance in the Reserve Fund currently resides in the Unemployment, Nursing Simulation and Aviation Teach-Out accounts.
- \* The overall reduction in the reserve fund is to better align budget with proceeds and anticipated expenditures. The College continues to utilize reserve funds in a prudent and anticipated manner as we manage the increases in PERS and capital related costs associated with IT and infrastructure.
- \* Resources come from the General Fund in the form of transfers as well as PERS and Medical insurance charges to all areas. A small portion of aviation flight lab fees also comes into this fund to build up funds for teaching out the classes should there be any unforeseen emergencies encountered in the program.
- \* Requirements will be used for the specific purposes for which the accounts were established.

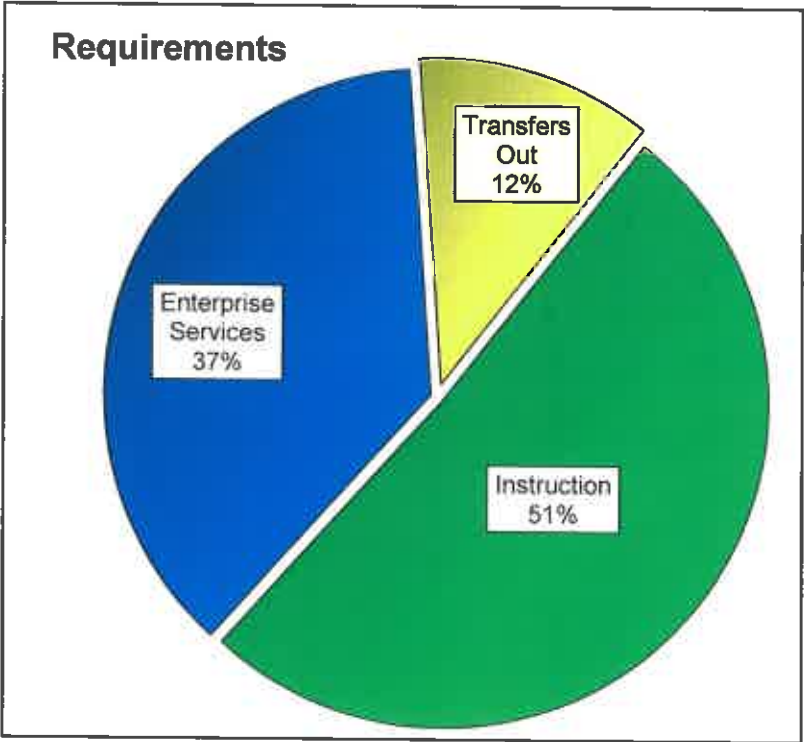
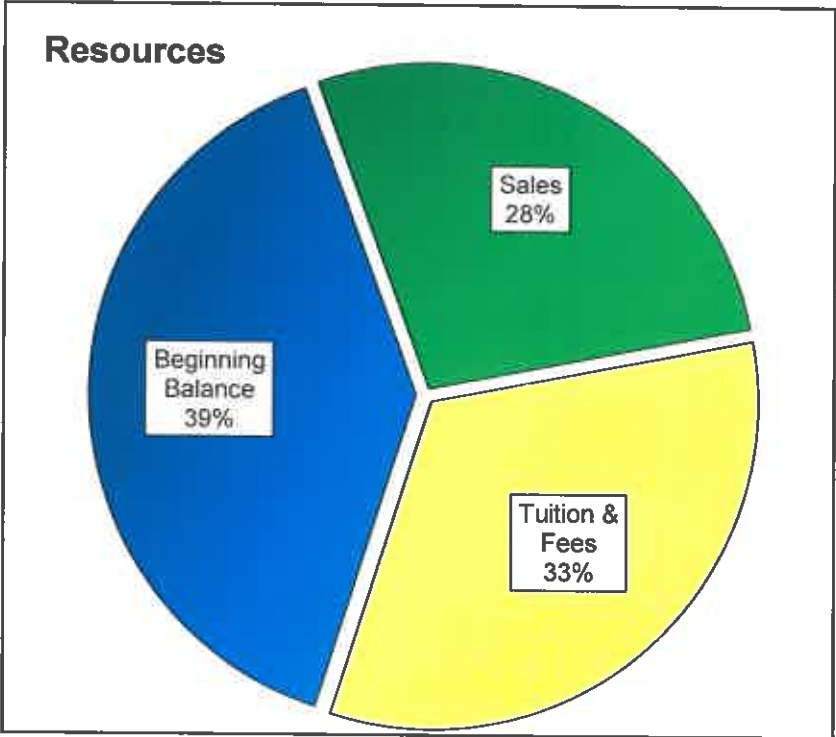


## Reserve Fund

	Historical Data			2018-19 Budget		
	Actual		Final Budget 2017-18	Proposed Budget	Approved Budget	Adopted Budget
	2015-16	2016-17				
<b>Resources</b>						
Tuition and Fees	74,000	70,750	150,000	165,000	165,000	165,000
Local Funds	883,589	816,845	2,000,000	1,900,000	1,900,000	1,900,000
Transfers In	207,500	50,000	150,000	85,000	85,000	85,000
Beginning Balance	1,332,112	1,254,697	1,350,000	920,911	920,911	920,911
<b>Total</b>	<b>2,497,201</b>	<b>2,192,292</b>	<b>3,650,000</b>	<b>3,070,911</b>	<b>3,070,911</b>	<b>3,070,911</b>
<b>Requirements</b>						
Support Services	499,373	528,033	1,500,000	1,250,000	1,250,000	1,250,000
Facilities Acquisition and Construction	198,803	-	400,000	640,000	640,000	640,000
Transfers Out	544,328	489,332	401,958	252,383	252,383	252,383
Unappropriated Ending Fund Balance	1,254,697	1,174,927	1,348,042	928,528	928,528	928,528
<b>Total</b>	<b>2,497,201</b>	<b>2,192,292</b>	<b>3,650,000</b>	<b>3,070,911</b>	<b>3,070,911</b>	<b>3,070,911</b>

# Auxiliary Fund

- \* The Auxiliary Fund includes food services, housing services, bookstore services, printing services, and the Caldwell Center accounts.
- \* The decrease in sales revenue is due to lower enrollment both at the Ontario Campus and the Caldwell Center, resulting in decreased sales in the bookstore, food services, housing and the print shop.
- \* The budget for Tuition and Fees revenue is increased to reflect the continued success of the aviation program at the Caldwell Center.
- \* The budgeted amounts for expenditures have been budgeted fairly flat to be in line with the resources changes noted above.

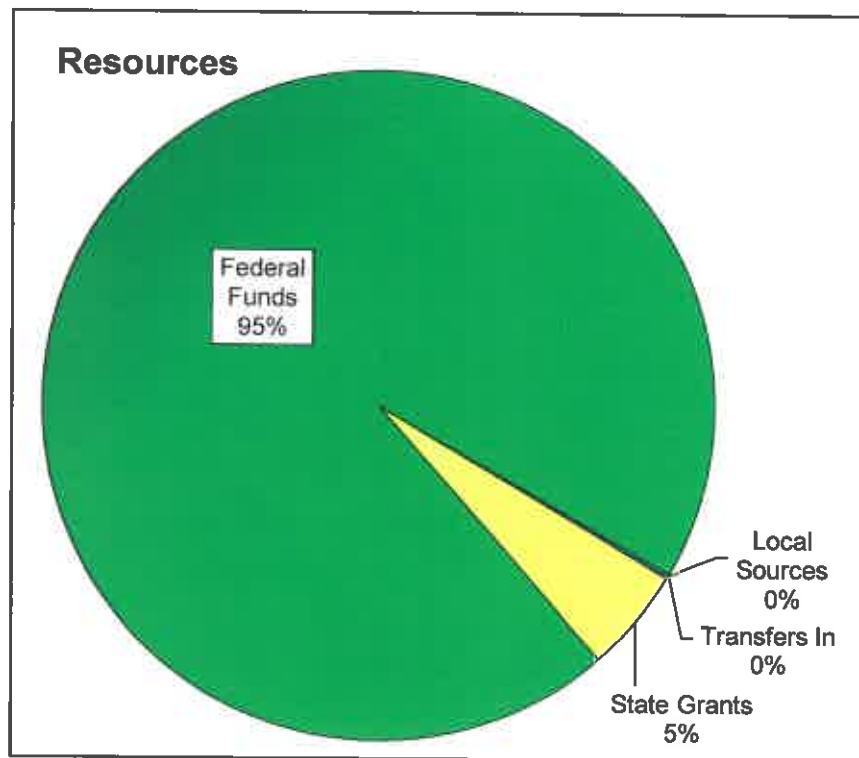


## Auxiliary Fund

	Historical Data			2018-19 Budget		
	Actual		Final Budget 2017-18	Proposed Budget	Approved Budget	Adopted Budget
	2015-16	2016-17				
<b>Resources</b>						
Sales	2,347,530	1,813,624	3,000,000	2,500,000	2,500,000	2,500,000
Tuition & Fees	1,618,045	2,121,711	2,000,000	3,000,000	3,000,000	3,000,000
Beginning Balance	4,244,574	3,906,756	4,000,000	3,590,000	3,590,000	3,590,000
<b>Total</b>	<b>8,210,149</b>	<b>7,842,091</b>	<b>9,000,000</b>	<b>9,090,000</b>	<b>9,090,000</b>	<b>9,090,000</b>
<b>Requirements</b>						
Instruction	1,484,664	1,636,396	1,800,000	2,750,000	2,750,000	2,750,000
Enterprise Services	2,140,729	2,074,481	2,500,000	2,000,000	2,000,000	2,000,000
Transfers Out	678,000	688,000	718,000	625,000	625,000	625,000
Unappropriated Ending Fund Balance	3,906,756	3,443,214	3,982,000	3,715,000	3,715,000	3,715,000
<b>Total</b>	<b>8,210,149</b>	<b>7,842,091</b>	<b>9,000,000</b>	<b>9,090,000</b>	<b>9,090,000</b>	<b>9,090,000</b>

## Financial Aid Fund

- \* Resources are provided by Federal, State, local and private financial aid programs received by the College and have been decreasing in line with decreased enrollment across both campuses.
- \* 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.
- \* Transfers in and transfers out have been eliminated from the budget since all revenue and expenditures are now posted directly to the individual programs.





## Financial Aid Fund

	Historical Data			2018-19 Budget		
	Actual		Final Budget 2017-18	Proposed Budget	Approved Budget	Adopted Budget
	2015-16	2016-17				
<b>Resources</b>						
Local Sources	26,262	-	25,000	25,000	25,000	25,000
State Grants	225,750	395,744	500,000	600,000	600,000	600,000
Federal Funds	11,951,212	9,905,546	15,000,000	11,300,000	11,300,000	11,300,000
Transfers In	4,590,073	-	5,000,000	-	-	-
Beginning Balance	179,125	-	-	-	-	-
<b>Total</b>	<b>16,972,422</b>	<b>10,301,290</b>	<b>20,525,000</b>	<b>11,925,000</b>	<b>11,925,000</b>	<b>11,925,000</b>
<b>Requirements</b>						
Supporting Services	12,343,188	10,301,290	15,525,000	11,925,000	11,925,000	11,925,000
Transfers Out	4,629,234	-	5,000,000	-	-	-
Unappropriated Ending Fund Balance	-	-	-	-	-	-
<b>Total</b>	<b>16,972,422</b>	<b>10,301,290</b>	<b>20,525,000</b>	<b>11,925,000</b>	<b>11,925,000</b>	<b>11,925,000</b>

# Summary of Interfund Transfers

<u>Department</u>	<u>Purpose of Transfer</u>	Transfers Out				Transfers In			
		General Fund	Auxiliary Fund	Special Revenue Fund	Reserve Fund	General Fund	Debt Service Fund	Reserve Fund	Capital Projects Fund
General Fund Transfers	Transfer to Sabbatical Reserve	(10,000)						10,000	
General Fund Transfers	Computing Infrastructure	(50,000)						50,000	
General Fund Transfers	Transfer to Innovations Reserve	(25,000)						25,000	
General Fund Transfers	Transfer to Debt Service Fund	(197,335)					197,335		
General Fund Transfers	Transfer to Capital Projects Fund	(75,000)							75,000
Bookstore	Auxiliary Fund Support for GF		(50,000)			50,000			
Print Shop	Auxiliary Fund Support for GF		(25,000)			25,000			
Caldwell Center	Auxiliary Fund Support for GF		(100,000)			100,000			
Student Housing	Debt Service Payment		(350,000)				350,000		
Caldwell Special Revenue	Aviation Helicopter		(100,000)			100,000			
Ontario Special Revenue	Aviation Fixed Wing			(60,000)		60,000			
Unemployment Reserve	Reserve Fund Support for GF				(35,000)	35,000			
HRA Reserve	Reserve Fund Support for GF				(100,000)	100,000			
PERS Reserve	Reserve Fund Support for GF				(50,000)	50,000			
Science Center Reserve	Debt Service Payment				(67,383)		67,383		
Totals		(357,335)	(625,000)	(60,000)	(252,383)	520,000	614,718	85,000	75,000

## Debt Service Payment Schedule

	PERS Bonds	2017 Refinance	2012 Bonds	Totals
<b>Resources:</b>				
General Fund Department Transfer		126,735	70,600	197,335
Salary PERS Expenditures	1,081,145			1,081,145
Science Center Reserve Transfer		67,383		67,383
Student Housing Transfer			350,000	350,000
<b>Total Resources</b>	<b>1,081,145</b>	<b>194,118</b>	<b>420,600</b>	<b>1,695,863</b>
<b>Payments:</b>				
PERS	1,081,145			1,081,145
Bank of Eastern Oregon		194,118		194,118
Wells Fargo Bank			420,600	420,600
<b>Total Payments</b>	<b>1,081,145</b>	<b>194,118</b>	<b>420,600</b>	<b>1,695,863</b>

**TREASURE VALLEY COMMUNITY COLLEGE  
Resolution No. 17-005**

**RESOLUTION ADOPTING THE BUDGET**

**BE IT RESOLVED**, that the Board of Education of Treasure Valley Community College hereby adopts the budget for fiscal year **2018-19** in the total sum of **\$58,532,196** now on file in the office of the VP 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, 2018, 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	\$5,937,481
Instructional Support	794,380
Student Services	2,281,140
College Support	4,126,750
Plant Operations/Maintenance	1,712,450
Plant Additions	10,000
Financial Aid	830,886
Transfers Out/Other Uses	357,335
Contingency	520,000
Total General Fund Appropriations	<u>\$16,570,422</u>

**SPECIAL REVENUE FUND:**

Instruction	\$6,385,000
Instructional Support	2,125,000
Transfers Out/Other Uses	60,000
Total Special Revenue Fund Appropriations	<u>\$8,570,000</u>

**Resolution No. 17-005 (continued)**

Page 2 of 3

**DEBT SERVICE FUND:**

Debt Service	<u>\$1,695,863</u>
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**CAPITAL PROJECTS FUND:**

Facilities Acquisition and Construction	<u>\$7,310,000</u>
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**RESERVE FUND:**

Support Services	\$1,250,000
Facilities Acquisition and Construction	640,000
Transfers Out/Other Uses	<u>252,383</u>
Total Reserve Fund Appropriations	<u>\$2,142,383</u>

**AUXILIARY FUND:**

Instruction	\$2,750,000
Enterprise Services	2,000,000
Transfers / Other Uses	<u>625,000</u>
Total Auxiliary Fund Appropriations	<u>\$5,375,000</u>

**STUDENT FINANCIAL AID FUND:**

Supporting Services	<u>\$11,925,000</u>
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<b>TOTAL 2018-19 BUDGET APPROPRIATIONS</b>	<b><u><u>\$53,588,668</u></u></b>
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*Note: The difference between total appropriations of \$53,588,668 and the total budget of \$58,532,196 is the unappropriated ending fund balance of \$4,943,528.*

**Resolution No. 17-005 (continued)**

Page 3 of 3

**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 2018-19 upon the assessed value of all taxable property within the College district.


**Education**

General Fund

\$1.2235 / \$1,000

  
John Forsyth, Board Chairperson

6-19-18  
Date

  
Dana Young, President

6-19-18  
Date

June 19, 2017  
Date Resolution Adopted

# 2018-19 Treasure Valley Community College

## Notice of Property Tax and Certification of Intent to Impose a Tax on Property for Education Districts

To assessor of Malheur / Baker County

**FORM ED-50  
2018-2019**

- File no later than JULY 15.
- Be sure to read instructions in the current Notice of Property Tax 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.

650 College Blvd Ontario OR 97914  
Mailing Address of District City State Zip  
Kevin Kimball VP for Administrative Services 541-881-6695 kekimball@tvcc.cc  
Contact Person Title Daytime Telephone Contact Person E-mail

### CERTIFICATION - You must check one box.

- ☒ The tax rate or levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.
- ☐ The tax rate or levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.456.

### PART I: TOTAL PROPERTY TAX LEVY

		Subject to Education Limits Rate -or- Dollar Amount	
1. Rate per \$1,000 or dollar amount levied (within permanent rate limit) . . . . .	1	1.2235	
2. Local option operating tax . . . . .	2		Excluded from Measure 5 Limits
3. Local option capital project tax . . . . .	3		Amount of Levy
4a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001 . . . . .	4a.		
4b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001 . . . . .	4b.		
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b) . . . . .	4c.	\$0	

### PART II: RATE LIMIT CERTIFICATION

5. Permanent rate limit in dollars and cents per \$1,000 . . . . .	5	1.2235
6. Election date when your new district received voter approval for your permanent rate limit . . . . .	6	
7. Estimated permanent rate limit for newly merged/consolidated district . . . . .	7	

### 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 tax year levied	Final tax year to be levied	Tax amount -or- rate authorized per year by voters

150-504-075-6 (Rev. 12-15)

(see the back for worksheet for lines 4a, 4b, and 4c)

File with your assessor no later than JULY 15, unless granted an extension in writing.

## 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 19, 2018 at 6:00 pm at the Treasure Valley Community College Campus in the Laura Moore Cunningham Science Center Boardroom, address: 650 College Blvd, Ontario, OR 97914. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2018 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 9 am and 5 pm. 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: Kevin Kimball

Telephone: 541-881-5595

Email: kekimball@tvcc.cc

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount Last Year 2016-2017	Adopted Budget This Year 2017-2018	Approved Budget Next Year 2018-2019
Beginning Fund Balance	\$ 6,300,005	\$ 6,600,000	\$ 5,860,911
Current Year Property Taxes, other than Local Option Taxes	\$ 2,247,642	\$ 2,195,713	\$ 2,534,000
Current Year Local Option Property Taxes	\$ -	\$ -	\$ -
Tuition and Fees	\$ 8,101,678	\$ 9,158,260	\$ 11,707,967
Other Revenue from Local Sources	\$ 4,174,948	\$ 6,749,435	\$ 5,875,000
Revenue from State Sources	\$ 9,744,113	\$ 14,906,005	\$ 14,459,600
Revenue from Federal Sources	\$ 10,881,415	\$ 21,000,000	\$ 16,800,000
Interfund Transfers	\$ 1,411,873	\$ 6,500,257	\$ 1,294,718
All Other Budget Resources	\$ -	\$ -	\$ -
<b>Total Resources</b>	<b>\$ 42,861,674</b>	<b>\$ 67,109,670</b>	<b>\$ 58,532,196</b>

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personnel Services	\$ 15,680,383	\$ 17,241,976	\$ 15,958,120
Materials & Services	\$ 6,898,321	\$ 11,746,060	\$ 13,332,433
Financial Aid	\$ 10,924,423	\$ 16,045,886	\$ 12,623,886
Capital Outlay	\$ 159,513	\$ 7,650,757	\$ 8,163,648
Debt Service	\$ 1,816,290	\$ 1,774,692	\$ 1,695,863
Interfund Transfers	\$ 1,430,678	\$ 6,500,257	\$ 1,294,718
Operating Contingency	\$ -	\$ 520,000	\$ 520,000
All Other Expenditures	\$ -	\$ -	\$ -
Unappropriated Ending Fund Balance & Reserves	\$ 5,952,066	\$ 5,630,042	\$ 4,943,528
<b>Total Requirements</b>	<b>\$42,861,674</b>	<b>\$67,109,670</b>	<b>\$ 58,532,196</b>



FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION			
Instruction	\$ 10,957,927	\$ 13,676,975	\$ 15,072,481
FTE	77.8	79.0	67.8
Instructional Support	\$ 1,327,895	\$ 2,932,327	\$ 2,919,380
FTE	12.8	10.5	15.8
Student Services other than Student Financial Aid/Loans	\$ 4,167,048	\$ 4,883,479	\$ 4,281,140
FTE	21.0	19.0	18.0
Student Financial Aid/Loans	\$ 11,062,799	\$ 16,325,886	\$ 12,755,886
FTE	3.0	3.0	3.0
Support Serv. other than Facilities Acquisition and Construction	\$ 4,326,802	\$ 5,717,896	\$ 5,376,750
FTE	25.8	25.0	26.0
Facilities Acquisition and Construction	\$ 2,073,516	\$ 9,388,415	\$ 9,672,450
FTE	8.8	7.5	10
Interfund Transfers	\$ 1,177,332	\$ 6,259,958	\$ 1,294,718
Debt Service	\$ 1,816,290	\$ 1,774,692	\$ 1,695,863
Operating Contingency	\$ -	\$ 520,000	\$ 520,000
Unappropriated Ending Fund Balance and Reserves	\$ 5,952,065	\$ 5,630,042	\$ 4,943,528
<b>Total Requirements</b>	<b>\$42,861,674</b>	<b>\$67,109,670</b>	<b>\$58,532,196</b>
<b>Total FTE</b>	<b>149.0</b>	<b>144.0</b>	<b>140.6</b>

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

The College's total 2018-19 budget decreased by approximately \$8,577k from the 2017-18 budget primarily due to the elimination of transfers in and out of the Financial Aid Fund, decreased enrollment, staff reductions and related budget expense reductions. The budget increase for total tuition and fees revenues is from the Aviation Program and other programs outside the General Fund. The budget does not include any General Fund increase in tuition for 2018-19. The General Fund tuition and fee revenue budget decreased by \$566,438 from the prior year due to actual and projected enrollment decreases. The General Fund budget includes reductions due to reorganization of staff in some areas and the retrenchment of 5 faculty members and non-renewal of 2 additional faculty members. The budget includes changes agreed to in the new Collective Bargaining Agreement with faculty as well as investments in services to students including enrollment incentives and other institutional financial aid. The 2018-19 General Fund budget decreased from 2017-18 by approximately \$555k. The Special Revenue Fund increased by \$870k for additional grants and contracts, both already awarded and potential. In addition, it includes the Fixed Wing Aviation program budget. The Debt Service Fund budget decreased by \$79k to account for all scheduled debt service payments while the Capital Projects Fund increased by \$275k to include additional costs involved with the expansion and new construction of the CTE building. The Reserve Fund budget decreased by \$479k as these funds have been decreasing over the last several years. Auxiliary Funds increased \$90k which is a net number taking into consideration increased tuition and fees in the aviation helicopter program held in Caldwell and the decreases due to decreased activity in other areas. The Financial Aid Fund was decreased by \$8,600k due to the elimination of off-setting transfers in and out, and to budget more closely to actual student financial aid activity.

#### PROPERTY TAX LEVIES

	Rate or Amount Imposed Last Year 2016-2017	Rate or Amount Imposed This Year 2017-2018	Rate or Amount Approved Next Year 2018-19
Permanent Rate Levy (Rate Limit 1.2235 per \$1,000)	1.2235 per \$1,000	1.2235 per \$1,000	1.2235 per \$1,000

#### 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	\$12,080,748	\$0
Other Borrowings	\$1,526,046	\$2,832,250
<b>Total</b>	<b>\$13,606,794</b>	<b>\$2,832,250</b>

## Notice of Budget Committee Meeting

Publication Dates:

April 27, 2018 and May 4, 2018

STATE OF OREGON )  
:SS.  
COUNTY OF MALHEUR)

**PUBLIC NOTICE**  
**TREASURE VALLEY**  
**COMMUNITY COLLEGE**  
**NOTICE OF BUDGET**  
**COMMITTEE MEETING**

A public meeting of the Budget Committee of the Treasure Valley Community College district, of Malheur and Baker Counties, State of Oregon, to discuss the budget for the fiscal year July 1, 2018 to June 30, 2019, will be held at the Laura Moore Cunningham Science Center Building, Hanigan Board Room, on the Treasure Valley Community College campus, 650 College Blvd., Ontario, Oregon.

The meeting will take place on the 15th day of May, 2018 at 4:00 PM.

The purpose of the meeting is to receive the budget message and to receive comments from the public on the proposed budget. This is a public meeting where deliberation of the Budget Committee will take place. Any person may appear at the meeting and discuss the proposed budget with the Budget Committee.

A copy of the budget document may be inspected or obtained on or after May 10, 2018 at the TVCC Student Services Center, between the hours of 9:00 AM and 4:00 PM.

Legal Number - 97662  
Publication Dates: April 27, 2018  
May 4, 2018

### AFFIDAVIT OF PUBLICATION

Dawnita Hunter being first  
duly sworn, deposes and says: that (he) (she) is the Agent to the Publisher of the  
ARGUS OBSERVER newspaper, a newspaper of general circulation as defined by  
ORS 193.010, printed and published at the City of Ontario in the aforesaid  
County and State and the hereto attached

LEGAL #97662  
BUDGET COMMITTEE MEETING

was printed and published correctly in the regular and entire issue of said  
ARGUS OBSERVER for 2 issue(s), that the first was made on the  
27th day of April 2018 and the last publication thereof was  
made on the 4th day of May 2018 that said publication  
was made on each of the following dates, to wit:

04/27/2018 05/04/2018

Request of TVCC ACCOUNTS PAYABLE

By Argus Observer

Subscribed and sworn to before me this 4th day of May 2018

Jane B. Hansen

Notary public in and for the County of Malheur, State of Oregon

My commission Expires:



# Notice of Budget Hearing

STATE OF OREGON )  
:SS.  
COUNTY OF MALHEUR)

## AFFIDAVIT OF PUBLICATION

*Dawn H. Hunter*

being first

duly sworn, deposes and says: that (he) (she) is the Agent to the Publisher of the  
ARGUS OBSERVER newspaper, a newspaper of general circulation as defined by  
ORS 193.010, printed and published at the City of Ontario in the aforesaid  
County and State and the hereto attached

LEGAL #98083  
BUDGET HEARING

was printed and published correctly in the regular and entire issue of said  
ARGUS OBSERVER for 1 issue(s), that the first was made on the  
8th day of June 2018 and the last publication thereof was  
made on the 8th day of June 2018 that said publication  
was made on each of the following dates, to wit:

06/08/2018

Request of TVCC ACCOUNTS PAYABLE

By Argus Observer

Subscribed and sworn to before me this 8th day of June 2018

*Jane B. Hansen*

Notary public in and for the County of Malheur, State of Oregon

My commission Expires:



PUBLIC NOTICES			
NOTICE OF BUDGET HEARING			
A public meeting of the Board of Education of Treasure Valley Community College will be held on June 19, 2018 at 6:00 pm at the Treasure Valley Community College Campus in the Laura Moore Cunningham Science Center boardrooms, address: 650 College Blvd, Ontario, OR, 97914. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2018 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 9 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: Kevin Kimball	Telephone: (541) 881-5595	Email: kkimball@tvcc.edu	
FINANCIAL SUMMARY - RESOURCES			
TOTALS OF ALL FUNDS	Actual Amount Last Year 2016-17	Adopted Budget Fiscal Year 2017-18	Approved Budget Fiscal Year 2018-19
1. Beginning Fund Balance	\$5,300,000	\$6,600,000	\$5,800,011
2. Current Year Property Taxes, other than Local Option Taxes	\$2,247,042	\$2,185,713	\$2,504,000
3. Current Year Local Option Property Taxes			
4. Tuition & Fees	\$6,104,678	\$6,158,280	\$1,702,967
5. Other Revenues from Local Sources	\$4,174,948	\$5,749,435	\$5,875,000
6. Revenues from State Sources	\$9,744,813	\$14,905,005	\$14,450,000
7. Revenues from Federal Sources	\$10,881,415	\$21,900,000	\$16,800,000
8. Interfund Transfers	\$1,411,833	\$5,500,257	\$1,294,718
9. All Other Budget Resources			
<b>Total Resources</b>	<b>\$42,861,674</b>	<b>\$67,708,690</b>	<b>\$68,622,736</b>
FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
10. Personnel Services	\$45,880,283	\$17,244,976	\$16,868,120
11. Materials & Services	\$6,808,321	\$11,746,860	\$13,232,433
12. Financial Aid	\$30,824,423	\$15,045,868	\$12,023,888
13. Capital Outlay	\$188,543	\$7,850,757	\$8,855,948
14. Debt Service	\$1,816,290	\$1,774,892	\$1,686,963
15. Interfund Transfers	\$1,430,578	\$5,500,257	\$1,294,718
16. Operating Contingency		\$520,000	\$520,000
17. All Other Expenditures			
18. Unappropriated Ending Fund Balance & Reserves	\$5,952,066	\$5,630,042	\$4,943,526
<b>Total Requirements</b>	<b>\$92,690,504</b>	<b>\$59,169,610</b>	<b>\$59,982,796</b>
FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION			
Instruction	\$10,957,927	\$13,676,995	\$14,072,461
FTE	77.9	79.9	77.8
Instructional Support	\$1,227,698	\$2,592,327	\$2,519,380
FTE	12.8	10.5	15.8
Student Services other than Student Financial Aid Loans	\$4,167,046	\$4,893,479	\$4,381,140
FTE	21.6	19.0	16.0
Student Financial Aid Loans	\$11,053,799	\$16,325,586	\$12,755,895
FTE	3.0	3.0	3.0
Support Services other than Facilities Acquisition and Construction	\$4,326,802	\$5,747,280	\$5,376,780
FTE	25.0	25.0	25.0
Facilities Acquisition, and Construction	\$2,073,618	\$9,348,415	\$9,672,450
FTE	8.8	7.5	10
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Debt Service	\$1,816,290	\$1,774,892	\$1,686,963
Operating Contingency		\$520,000	\$520,000
Unappropriated Ending Fund Balance and Reserves	\$5,952,066	\$5,630,042	\$4,943,526
<b>Total Expenditures</b>	<b>\$42,861,674</b>	<b>\$67,708,690</b>	<b>\$68,622,736</b>
<b>Total FTE</b>	<b>148.8</b>	<b>144.8</b>	<b>148.6</b>
STATEMENT OF CHANGES IN ACTIVITIES AND SOURCES IN FINANCING			
The College's total 2018-19 budget decreased by approximately \$8,577k from the 2017-18 budget primarily due to the elimination of transfers in and out of the Financial Aid Fund, decreased enrollment, staff reductions and related budget expense reductions. The budget increase for total tuition and fees revenues is from the Aviation Program and other programs outside the General Fund. The budget does not include any General Fund increase in tuition for 2018-19. The General Fund tuition and fee revenue budget decreased by \$568,488 from the prior year due to actual and projected enrollment decreases. The General Fund budget includes reductions due to reorganization of staff in some areas and the retrenchment of 5 faculty members and non-renewal of 2 additional faculty members. The budget includes changes agreed to in the new Collective Bargaining Agreement with faculty as well as investments in services to students including enrollment incentives and other institutional			

## 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 the proposed budget are Instruction, Instructional Support, Student Services, College Support, Plant Operations, Plant Additions, Financial Aid, Transfers out, Contingency, Debt Service, Support Services and Facilities Acquisition & Construction.

### **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 shown 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 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.

## **2018-19 Treasure Valley Community College**

### **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**

An appropriation budgeted in one fund which is moved to finance activities in another fund. Transfers are shown as a requirement in the originating fund as a resource 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.