

TREASURE VALLEY COMMUNITY COLLEGE

Budget Document
2014-2015
Adopted

**Treasure Valley Community College
Budget Document
2014-2015**

General Information

- Budget Committee for 2014-2015
- Summary of Budget Dates
- Budget Message

Treasure Valley Community College Budget Document 2014-2015

I N D E X

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Legal Information

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- Required Legal Forms
 - Resolution 13-003 Adopting 2014-2015 Budget, Making Appropriations, and Levying Ad Valorem Taxes
 - Notice of Property Tax and Certification of Intent to Impose (ED-50)
 - Notice of Property Tax Levy (CC-1)
 - Notice of Budget Hearing (CC-1)
 - Funds Not Requiring a Property Tax to be Levied (CC-1)
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Treasure Valley Community College

650 College Blvd.

Ontario, OR 97914

Budget Committee for 2014-2015 Budget Year

| Board of Education Members | Term Expires |
|-----------------------------|--------------|
| Darlene McConnell – Chair | 2017 |
| Mark Wettstein – Vice Chair | 2015 |
| John Forsyth | 2015 |
| Cheryl Cruson | 2015 |
| Roger Findley | 2017 |
| Vicki Price | 2015 |
| Michael Petterson | 2017 |

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

Appointed Budget Committee Members

| | |
|------------------|------|
| Mike Blackaby | 2014 |
| Pat Phillips | 2015 |
| Amber Campbell | 2015 |
| Wayne Burzota | 2015 |
| Scott Wilson | 2016 |
| Marty Justus | 2016 |
| Prudence Sherman | 2017 |

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

Executive Officer:

Dana Young, President

Budget Officer:

Randy Griffin, VP of Administrative Services

**Summary of Budget Dates
for
2014-2015 Budget Year**

| | |
|---|-----------------------------|
| Notice of Public Budget Committee Hearing Published (1st run) | May 7th, 2014 |
| Notice of Public Budget Committee Hearing Published (2 nd run) | May 14, 2014 |
| Public Budget Committee Hearing | May 20, 2014 |
| Notice of Budget Hearing with Financial Summary Published | June 5 th , 2014 |
| Board of Education Meeting (Budget Adopted) | June 17, 2014 |
| Notice of Property Tax Levy to County Assessor | July 15, 2014 |

**TREASURE VALLEY COMMUNITY COLLEGE
BUDGET MESSAGE
FISCAL YEAR 2014-2015**

Purpose:

The purpose of the following budget message is to describe and explain the budget document, describe the budget's important features, detail the reasons for any major changes from the previous year's approved budget, and explain any major changes in the College's financial policy or status. The Oregon Revised Statute, Section 294.391, directs the Executive Officer, or his/her designee, in each municipal corporation to prepare a budget message to accompany the annual budget document. The 2014-2015 budget is a projection of both revenues and expenses.

Budget Development:

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

Treasure Valley Community College District's Mission Statement:

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

Treasure Valley Community College District's Vision Statement:

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

Budget Philosophy:

Treasure Valley Community College's budget process has always been a challenging one, at best. One of the biggest challenges in preparing our budget is how to maintain our local comprehensive community college status at the local level in light of declining or very tight revenue while, at the same time, being asked to provide more and more specific types of individualized training and services. This is extremely important to our community, as the college must be able to grow, change when necessary, as well as be responsive to multiple community needs requests. The college and our local communities need to understand and be aware of changes at the local, regional and global level, while maintaining progressive attitudes regarding change within our own college and community. Our local, regional, and global economies are rapidly changing and will do so at an even faster pace in the future. With these thoughts in mind, budget changes for the 2014-2015 fiscal year are reflective of these facts.

Guiding Principles:

The College has developed a set of guiding principles, or institutional priorities, and goals to follow in the planning, preparation, development, and expending of next year's budget. Treasure Valley Community College's guiding principles for the 2014-2015 budget year are as follows:

1. Increase enrollment and access through managed growth.

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

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

Revenue and Expenditures:

The budget for 2014-2015 includes general fund resources and related expenditures in the amount of \$19,386,115 and represents a \$622,238 increase from the prior year's budget of \$18,763,877.

The increase to the general fund of \$622,238 means that while the college has passed a budget that has increased; that increase is equivalent to 3% year over year which we feel is conservative. The College has struggled this year to maintain its enrollment, suffering through a 8% decline in enrollment for the 2013-2014 fiscal year. The College anticipates continued enrollment declines of 3% in the 14-15 budget year and has adjusted its operations accordingly to mitigate the reduction in tuition and fee revenues. While state funding did increase in the current bi-ennium it is still below levels seen in the early 2000's and thus we continue to rely on the students for desperately needed revenues to fund our academic programs and support services. To that end, the College will be increasing its universal fee by \$3, \$2 being allocated to technology, and \$1 being allocated to general operations. However, due to some timely state legislative funding we will not have to increase tuition this year.

The costs of providing educational services continue to rise. From personnel costs, to new technology, to campus upgrades, all straining the campuses limited resources. The college will meet the requirements of the current Collective Bargaining Agreement (CBA) with the Treasure Valley Education Association (TVEA) which include step increases and a 7% increase in the insurance cap. The college has also proposed a 2% increase for staff with a 5% increase in the staff insurance cap. The college also allocated additional resources to providing support services, including tutoring and assistance to disabled students, as well as upgrading the technology for students and staff on-campus. The College also allocated dollars to recruitment efforts as well as bring in some desperately needed support services into the General Fund off of expiring federal grant appropriations.

The budget provides funds for the following:

1. Faculty steps and or COLA and an increase in their insurance cap of 7%.
2. Increase in the insurance cap for staff of 5%, and a COLA of 2%.

3. Provides additional funds for increased utility, legal and audit, and liability insurance costs.
4. Addition of a 1.0 FTE faculty member in the GIS / Natural Resources area.
5. Allocated additional funding to Disability services and new student recruitment.
6. Faculty will take one furlough day.
7. Minor increases in equipment and supplies.

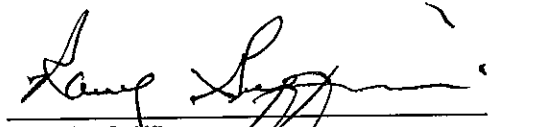
Overall, this budget and its preparation was a challenging one. Even with increases in state funding and a fee increase, the cost of providing instruction and student support continues to grow at an incredible pace. The College will continue to look for partnerships, donors, and other entities to help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

SUMMARY:

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

We are presenting a balanced budget, which outlines the basic and essential fiscal requirements for operating Treasure Valley Community College during the 2014-2015 fiscal year. We do, however, have a fiscally sound budget to operate the College for the next fiscal year because of fiscally sound budget changes/practices coupled with continuing input from the Board of Education, community, faculty and staff committees. As in the past, change in the Community College system is a challenging, ongoing process. We must be prepared to change with future trends and techniques while meeting new challenges in population trends, community changes, state and federal mandates, and at the same time, maintain our high quality programs the public is accustomed to. It is heartening to see the many thousands of local and outreach students being served, and the progress the College has achieved in pursuit of academic excellence throughout the Treasure Valley and its related service areas. Overall, we are proud of our continued service within the restricted funds that Treasure Valley Community College has received, and we are especially proud of the successes of our students brought about by that expenditure.

Respectfully submitted,



Randy Griffin,
Vice President of Administrative Services

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Budget Document
2014-2015**

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TREASURE VALLEY COMMUNITY COLLEGE
Resolution No. 13-003

RESOLUTION ADOPTING THE BUDGET

BE IT RESOLVED, that the Board of Education of Treasure Valley Community College hereby adopts the budget for fiscal year **2014-2015** in the total sum of **\$68,948,615** now on file in the office of the Dean of Administrative Services, Business Office, Treasure Valley Community College, 650 College Blvd., Ontario, OR 97914.

RESOLUTION MAKING APPROPRIATIONS

BE IT RESOLVED, that the amount for the fiscal year beginning July 1, 2014, and for the purposes shown below are hereby appropriated for Treasure Valley Community College for the purpose indicated within the funds listed as follows:

GENERAL FUND:

| | |
|-------------------------------|---------------------|
| Instruction | \$ 6,900,476 |
| Instructional Support | 629,923 |
| Student Services | 2,191,113 |
| College Support | 3,801,121 |
| Plant Operations/Maintenance | 1,706,340 |
| Plant Additions | 130,000 |
| Financial Aid | 943,222 |
| Debt Service | 1,976,420 |
| Contingency | 520,000 |
| Transfers | 287,500 |
| Appropriated Total | 19,086,115 |
| Unappropriated Ending Balance | 300,000 * |
| Fund Total | <u>\$19,386,115</u> |

SPECIAL REVENUE FUND:

| | |
|-------------------------------|---------------------|
| Instruction | \$ 2,300,000 |
| Instructional Support | 900,000 |
| Appropriated Total | 3,200,000 |
| Unappropriated Ending Balance | 100,000 * |
| Fund Total | <u>\$ 3,300,000</u> |

CAPITAL PROJECTS FUND:

| | |
|---|------------------|
| Facilities Acquisition and Construction | \$ 75,000 |
| Other Uses | 0 |
| Appropriated Total | 75,000 |
| Unappropriated Ending Balance | 0 * |
| Fund Total | <u>\$ 75,000</u> |

RESOLUTION MAKING APPROPRIATIONS (CONT.)

RESERVE FUND:

| | |
|---|---------------------|
| Support Services | \$ 725,000 |
| Facilities Acquisition and Construction | 225,000 |
| Other Uses | <u>475,000</u> |
| Appropriated Total | 1,425,000 |
| Unappropriated Ending Balance | <u>1,660,000*</u> |
| Fund Total | <u>\$ 3,085,000</u> |

AUXILIARY FUND:

| | |
|-----------------------------------|----------------------|
| Instruction | \$ 2,550,000 |
| Enterprise and Community Services | 2,250,000 |
| Transfers / Other Uses | <u>928,000</u> |
| Appropriated Total | 5,728,000 |
| Unappropriated Ending Balance | <u>5,322,000*</u> |
| Fund Total | <u>\$ 11,050,000</u> |

AGENCY FUND:

| | |
|-------------------------------|-------------------|
| Supporting Services | \$ 765,000 |
| Other Uses | <u>10,000</u> |
| Appropriated Total | 775,000 |
| Unappropriated Ending Balance | <u>190,000*</u> |
| Fund Total | <u>\$ 965,000</u> |

STUDENT FINANCIAL AID FUND:

| | |
|-------------------------------|----------------------|
| Supporting Services | \$ 22,662,500 |
| Other Uses | <u>8,250,000</u> |
| Appropriated Total | 30,912,500 |
| Unappropriated Ending Balance | <u>175,000*</u> |
| Fund Total | <u>\$ 31,087,500</u> |

TOTAL APPROPRIATIONS

\$61,201,615

*Unappropriated Ending Balance in the amount of \$7,747,000 is not appropriated in each respective fund total.

RESOLUTION IMPOSING AND CATEGORIZING TAXES – COMBINED

BE IT RESOLVED, that the Board of Education for Treasure Valley Community College hereby imposes the taxes provided for in the adopted budget at the rate of \$1.2235 per \$1,000 of assessed value for operations; and that these taxes are hereby imposed and categorized for tax year 2014-2015 upon the assessed value of all taxable property within the College district.

Education

General Fund

\$1.2235 / \$1000

Darlene McConnell
Darlene McConnell, Board Chairperson

6/17/14
Date

Dana Young
Dana Young, President

6/17/14
Date

June 17, 2014
Date Resolution Adopted

TREASURE VALLEY COMMUNITY COLLEGE
BUDGET MOTION
FISCAL YEAR 2014-2015

I, cheeryl Cruson move that the Treasure Valley Community College District budget in the aggregate amount of \$68,948,615 be approved as passed by the budget committee and amended by the Treasure Valley Community College Board of Education, the resolution adopting the budget, and the permanent tax rate of \$1.2235 per \$1,000 of assessed value be assessed in support of the General Fund. This permanent tax rate is expected to raise \$1,935,000.

Motion seconded by: Dikki Price

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

FORM ED-50
2014-2015

To assessor of Malheur / Baker County

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

☐ Check here if this is an amended form.

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

| | | | | |
|--|--------------------------------------|----------------------------------|--------------------------------------|---------------------|
| <u>650 College Blvd</u> | <u>Ontario</u> | <u>OR</u> | <u>97914</u> | <u>6/17/2014</u> |
| <small>Mailing Address of District</small> | <small>City</small> | <small>State</small> | <small>Zip</small> | <small>Date</small> |
| <u>Randy Griffin</u> | <u>VP of Administrative Services</u> | <u>541-881-5595</u> | <u>rgiffin@tvcc.cc</u> | |
| <small>Contact Person</small> | <small>Title</small> | <small>Daytime Telephone</small> | <small>Contact Person E-mail</small> | |

CERTIFICATION - Check one box.

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

PART I: TOTAL PROPERTY TAX LEVY

PART I: TOTAL PROPERTY TAX LEVY

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

PART II: RATE LIMIT CERTIFICATION

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

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

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

150-504-075-6 (Rev. 12-05)

(see the back for worksheet for lines 5a, 5b, and 5c)

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 17th, 2014 at 7:00 pm at the Treasure Valley Community College Campus in the Laure Moore Cunningham Science Center, address: 650 College Blvd, Ontario, Or, 97914. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2013 as approved by the Treasure Valley Community College Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at the Student Services Center on campus between the hours of 8 a.m. and 5 p.m.. This Budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the basis of accounting used during the preceding year.

Contact: Randy Griffin

Telephone: 541-881-5595

Email: rgriffin@tvcc.cc

FINANCIAL SUMMARY - RESOURCES

| TOTAL OF ALL FUNDS | Actual Amount Last Year 2012-2013 | Adopted Budget This Year 2013-2014 | Approved Budget Next Year 2014-2015 |
|--|--------------------------------------|---------------------------------------|--|
| Beginning Fund Balance | | \$ 11,000,000 | \$ 8,965,000 |
| Current Year Property Taxes, other than Local Option Taxes | \$ 2,006,523 | \$ 1,875,000 | \$ 1,935,000 |
| Current Year Local Option Property Taxes | \$ - | \$ - | \$ - |
| Tuition and Fees | \$ 10,337,556 | \$ 11,779,757 | \$ 10,621,599 |
| Other Revenue from Local Sources | \$ 4,775,145 | \$ 4,257,709 | \$ 4,852,750 |
| Revenue from State Sources | \$ 7,571,690 | \$ 8,067,300 | \$ 9,026,938 |
| Revenue from Federal Sources | \$ 21,576,185 | \$ 24,950,000 | \$ 23,565,000 |
| Interfund Transfers | \$ 11,059,802 | \$ 10,584,111 | \$ 9,982,328 |
| All Other Budget Resources | \$ 843,135 | | |
| Total Resources | \$58,170,036 | \$72,513,877 | \$68,948,615 |

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION

| | | | |
|---|---------------------|---------------------|---------------------|
| Personnel Services | \$ 14,543,909 | \$ 17,271,403 | \$ 15,605,473 |
| Materials & Services | \$ 12,914,578 | \$ 11,508,174 | \$ 8,663,633 |
| Capital Outlay | \$ 186,316 | \$ 289,496 | \$ 277,250 |
| Debt Service | \$ 1,800,422 | \$ 1,968,174 | \$ 1,976,420 |
| Interfund Transfers | \$ 11,810,699 | \$ 9,494,442 | \$ 11,759,943 |
| Operating Contingency | \$ - | \$ 520,000 | \$ 520,000 |
| All Other Expenditures | \$ 21,367,043 | \$ 23,712,187 | \$ 22,398,896 |
| Unappropriated Ending Fund Balance & Reserves | \$ - | \$ 7,750,000 | \$ 7,747,000 |
| Total Requirements | \$62,622,967 | \$72,513,877 | \$68,948,615 |

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

| | | | |
|---|---------------------|---------------------|---------------------|
| Instruction | \$ 11,527,829 | \$ 13,170,551 | \$ 11,750,476 |
| FTE | 104 | 101 | 98 |
| Instructional Support | \$ 542,534 | \$ 2,786,139 | \$ 2,294,923 |
| FTE | 15 | 7 | 7 |
| Student Services other than Student Loans and Financial Aid | \$ 6,477,718 | \$ 2,057,444 | \$ 5,166,113 |
| FTE | 30 | 40 | 55 |
| Student Loans and Financial Aid | \$ 21,495,358 | \$ 23,653,030 | \$ 23,605,722 |
| FTE | 15 | 2 | 10 |
| Community Services | \$ - | \$ 2,950,000 | \$ - |
| FTE | | 11 | |
| College Support Services other than Facilities | \$ 3,595,126 | \$ 4,634,743 | \$ 3,801,121 |
| FTE | 30 | 29 | 29 |
| Facility Acquisition, Construction & Maintenance | \$ 5,516,768 | \$ 3,148,796 | \$ 2,136,340 |
| FTE | 22 | 22 | 22 |
| Interfund Transfers | \$ 11,506,640 | \$ 9,875,000 | \$ 9,950,500 |
| Debt Service | \$ 1,960,994 | \$ 1,968,174 | \$ 1,976,420 |
| Operating Contingency | \$ - | \$ 520,000 | \$ 520,000 |
| Unappropriated Ending Fund Balance and Reserves | \$ - | \$ 7,750,000 | \$ 7,747,000 |
| Total Requirements | \$62,622,967 | \$72,513,877 | \$68,948,615 |
| Total FTE | 216 | 212 | 221 |

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *

The College budget for the 2014-2015 fiscal year decreased overall by approximately 6.5 million. That decrease is due to numerous factors, including reduced enrollment, better alignment of expenditures to budget expectations, as well as the completion of some large capital projects on our campus. The college General Fund, its main operating fund, increased by approximately \$600,000, with that increase being directly related to increased personnel costs (COLA and insurance) along with some targeted expenditures around student enrollment and retention. The College is proud of the fact that we did not propose a tuition increase in the current year and we feel that the conservative budget presented still allows us to provide the quality education our students and community expect.

| PROPERTY TAX LEVIES | | | |
|--|------------------------|------------------------|-------------------------|
| | Rate or Amount Imposed | Rate or Amount Imposed | Rate or Amount Approved |
| Permanent Rate Levy (Rate Limit_ 1.2235 per \$1,000) | \$ 2,006,523 | \$ 1,875,000 | \$ 1,935,000 |
| Local Option Levy | | | |
| Levy For General Obligation Bonds | | | |

| STATEMENT OF INDEBTEDNESS | | |
|---------------------------|--------------------------------------|---|
| LONG TERM DEBT | Estimated Debt Outstanding July 1 | Estimated Debt Authorized, But Not Incurred July 1 |
| General Obligation Bonds | \$0 | \$0 |
| Other Bonds | \$16,009,199 | \$0 |
| Other Borrowings | \$337,424 | \$0 |
| Total | | |

**Treasure Valley Community College
Budget Document
2014-2015**

Budget Documents

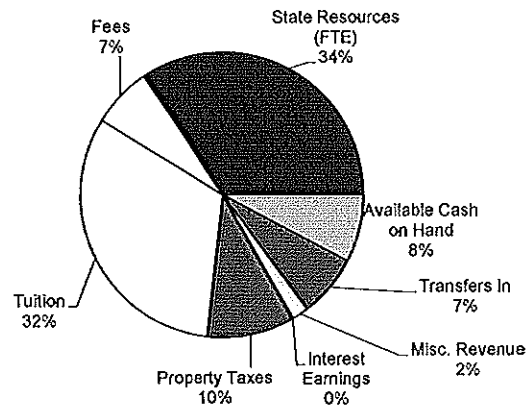
- General Fund
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 - Plant Operations / Maintenance
 - Plant Additions
 - Financial Aid
 - Debt Service
 - Other (Transfers / Contingency)

General Fund

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

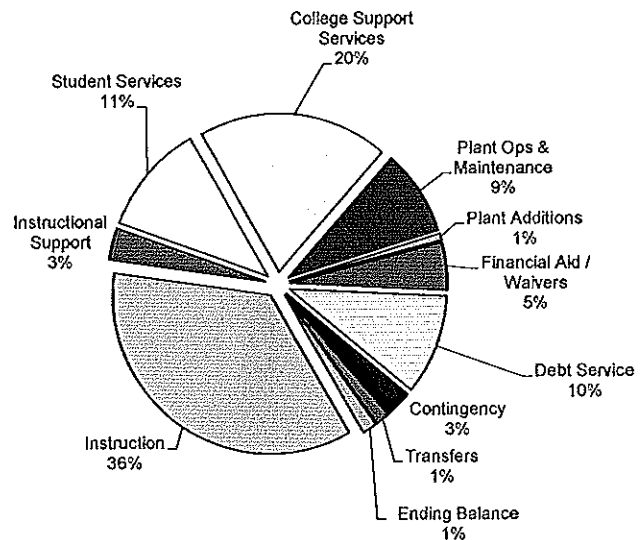
General Fund Resources:

| | |
|------------------------|----------------------|
| Interest Earnings | \$ 32,000 |
| Property Taxes | 1,935,000 |
| Tuition | 6,190,678 |
| Fees | 1,335,921 |
| State Resources (FTE) | 6,651,938 |
| Available Cash on Hand | 1,500,000 |
| Transfers In | 1,382,328 |
| Misc. Revenue | 358,250 |
| Total Resources | \$ 19,386,115 |



General Fund Requirements:

| | |
|-------------------------------|----------------------|
| Instruction | \$ 6,900,476 |
| Instructional Support | 629,923 |
| Student Services | 2,191,113 |
| College Support Services | 3,801,121 |
| Plant Ops & Maintenance | 1,706,340 |
| Plant Additions | 130,000 |
| Financial Aid / Waivers | 943,222 |
| Debt Service | 1,976,420 |
| Contingency | 520,000 |
| Transfers | 287,500 |
| Unappropriated Ending Balance | 300,000 |
| Total Requirements | \$ 19,386,115 |



General Fund Resources

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

* Interest earnings increases are due to additional dollars being placed in the state pool and because of increased interest returns at the state level.

* The College anticipates a small revenue increase in property taxes due to actual 2014-15 valuations in the taxing district increasing.

* The College is anticipating a 3% decrease in enrollment year over year.

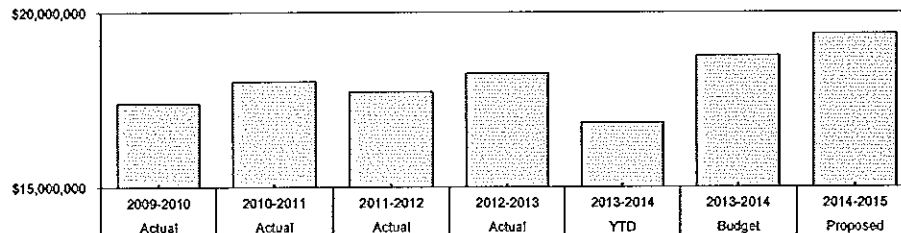
* The College is proposing a \$3 increase in the Universal fee for the 14-15 fiscal year.

The College anticipates a large increase in FTE resources due to the increase in the overall FTE funding providing during this bi-ennium to Community Colleges, as well as the \$15 million allocated to Community Colleges as an off-set to tuition increases.

* Transfers from the General Fund to other campus Reserve Funds increased over last year for two major initiatives, refunding a deficit in the Disability Services account as well as allocating additional funding to the Technology Infrastructure

| | Actual 2009-2010 | Actual 2010-2011 | Actual 2011-2012 | Actual 2012-2013 | May YTD 2013-2014 | Budget 2013-2014 | Proposed Budget 2014-2015 | Budget Increase (Decrease) |
|------------------------|---------------------|---------------------|---------------------|---------------------|-------------------------|---------------------|---------------------------------|----------------------------------|
| Interest Earnings | 15,287 | 15,130 | 11,820 | 12,845 | 25,655 | 12,000 | 32,000 | 20,000 |
| Property Taxes | 1,698,709 | 1,993,854 | 1,766,377 | 2,006,523 | 1,815,391 | 1,875,000 | 1,935,000 | 60,000 |
| Tuition | 5,694,833 | 6,370,486 | 6,280,029 | 6,288,123 | 6,155,996 | 6,949,807 | 6,190,678 | (759,129) |
| Fees | 1,085,833 | 1,141,042 | 1,147,933 | 1,181,459 | 1,075,161 | 1,199,950 | 1,335,921 | 135,971 |
| State Resources (FTE) | 5,813,534 | 5,433,426 | 5,542,924 | 5,165,919 | 4,589,346 | 5,567,300 | 6,651,938 | 1,084,638 |
| Available Cash on Hand | 1,805,646 | 1,805,646 | 1,881,207 | 1,816,284 | 1,642,672 | 1,600,000 | 1,500,000 | (100,000) |
| Miscellaneous Revenue | 502,207 | 487,674 | 318,131 | 434,068 | 308,312 | 325,709 | 358,250 | 32,541 |
| Transfers In | 793,000 | 783,000 | 783,000 | 1,357,059 | 1,234,111 | 1,234,111 | 1,382,328 | 148,217 |
| Total Resources | 17,409,049 | 18,030,258 | 17,731,421 | 18,262,280 | 16,846,644 | 18,763,877 | 19,386,115 | 622,238 |

General Fund Resources Comparison by Year

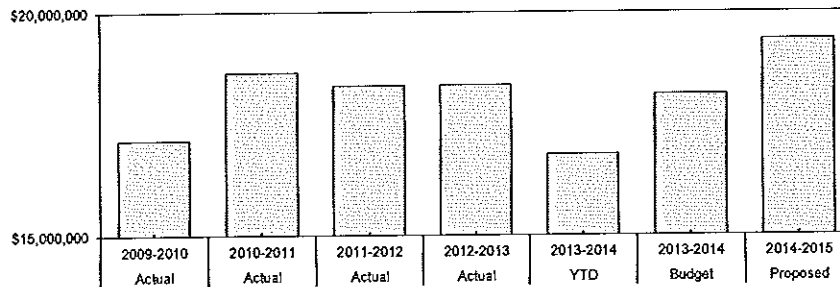


General Fund Requirements by Function

- * Instruction increases are primarily for Faculty COLA's and insurance cap increases based on the TVEA collective bargaining agreement. Staff also received a 2% COLA and a 5% increase in their insurance cap.
- * Student Services received departmental increases for recruiting and disability services, as well as increases in the VP of Student Services budget to accommodate additional costs associated with the Career Center.
- * College Support services increases were due to increases in the materials and services budgets of Printing, Board of Education, and Information Technology.
- * Plant Operations and Maintenance increases were due to additional monies being allocated to utilities.
- * The increase in Financial Aid/Waivers was due to an increase in the amount allocated to the bad debt allowance.
- * Transfers from the General Fund to other campus Reserve Funds increased over last year for two major initiatives, refunding a deficit in the Disability Services account as well as allocating additional funding to the Technology Infrastructure Reserve Fund.

| Requirements by Function: | Actual 2009-2010 | Actual 2010-2011 | Actual 2011-2012 | Actual 2012-2013 | May YTD 2013-2014 | Budget 2013-2014 | Proposed Budget 2014-2015 | Budget Increase (Decrease) |
|----------------------------------|---------------------|---------------------|---------------------|---------------------|-------------------------|---------------------|---------------------------------|----------------------------------|
| Instruction | 5,939,831 | 6,398,675 | 6,436,280 | 6,579,103 | 4,905,547 | 6,890,551 | 6,900,476 | 9,925 |
| Instructional Support | 405,069 | 546,465 | 543,136 | 542,534 | 453,767 | 611,139 | 629,923 | 18,784 |
| Student Services | 1,942,372 | 1,943,280 | 1,895,864 | 1,778,825 | 1,496,339 | 2,057,444 | 2,191,113 | 133,669 |
| College Support Services | 2,801,321 | 2,971,662 | 2,761,741 | 3,152,007 | 2,705,721 | 3,659,743 | 3,801,121 | 141,378 |
| Plant Ops & Maintenance | 1,542,909 | 1,676,318 | 1,603,031 | 1,670,118 | 1,724,598 | 1,668,796 | 1,706,340 | 37,544 |
| Plant Additions | 56,900 | 74,984 | 55,738 | 70,605 | 140,409 | 130,000 | 130,000 | 0 |
| Financial Aid / Waivers | 821,874 | 811,430 | 1,629,103 | 732,670 | 752,713 | 833,030 | 943,222 | 110,192 |
| Debt Service | 1,551,872 | 1,630,345 | 826,334 | 1,960,994 | 1,031,199 | 1,968,174 | 1,976,420 | 8,246 |
| Contingency | 0 | 0 | 0 | | | 520,000 | 520,000 | 0 |
| Transfers | 266,000 | 783,000 | 783,000 | 233,200 | 125,000 | 125,000 | 287,500 | 162,500 |
| Unappropriated Ending Balance | 1,805,646 | 1,805,646 | 1,814,384 | 1,642,672 | 3,479,141 | 300,000 | 300,000 | 0 |
| Total Requirements | 17,133,794 | 18,641,805 | 18,348,611 | 18,362,728 | 16,814,434 | 18,152,413 | 19,386,115 | 622,238 |

GENERAL FUND REQUIREMENTS

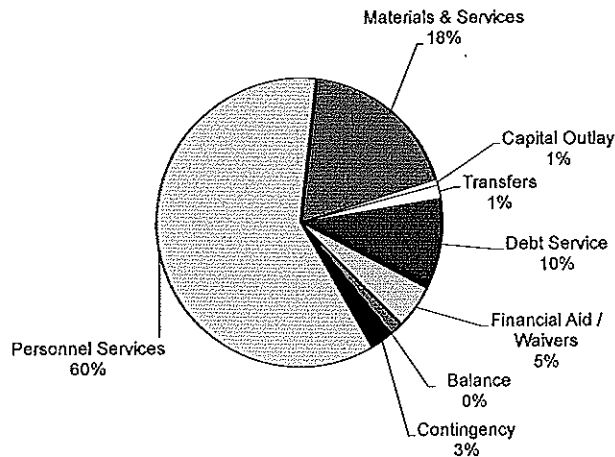


General Fund Requirements by Appropriation

- Personnel Services increases were two fold: 1) Faculty receive COLA's and insurance cap increases based on the TVEA collective bargaining agreement. Staff also receive a 2% COLA and a 5% increase in their insurance cap. 2) The addition of a full time faculty member, CASE grant personnel being moved into the General Fund, as well as additional salaries for Disability Services staff and recruiting.
- Materials and Services increase is due to increases in the Counseling area for interpretive services, additions to the Board of Education for training, and to printing to meet the needs of campus.
- Capital Outlay decreased due to an anticipated reduction in the amount of remodeling and other projects that will occur on campus.
- Transfers from the General Fund to other campus Reserve Funds increased over last year for two major initiatives, refunding a deficit in the Disability Services account as well as allocating additional funding to the Technology Infrastructure Reserve Fund.
- The increase in Financial Aid/Waivers was due to an increase in the amount allocated to the bad debt allowance.

| Requirements by Appropriation: | Actual 2009-2010 | Actual 2010-2011 | Actual 2011-2012 | Actual 2012-2013 | May YTD 2013-2014 | Budget 2013-2014 | Proposed Budget 2014-2015 | Budget Increase (Decrease) |
|--------------------------------|---------------------|---------------------|---------------------|---------------------|-------------------------|---------------------|---------------------------------|----------------------------------|
| Personnel Services | 9,277,688 | 10,163,478 | 10,080,485 | 10,338,592 | 8,342,179 | 11,385,465 | 11,641,294 | 255,829 |
| Materials & Services | 3,307,399 | 3,394,738 | 3,189,979 | 3,489,985 | 2,806,880 | 3,441,506 | 3,589,480 | 147,974 |
| Capital Outlay | 185,931 | 158,918 | 146,522 | 125,187 | 277,322 | 190,702 | 128,200 | (62,502) |
| Transfers | 266,000 | 783,000 | 783,000 | 233,200 | 125,000 | 125,000 | 287,500 | 162,500 |
| Debt Service | 1,551,872 | 1,630,345 | 1,629,103 | 1,800,422 | 1,031,199 | 1,968,174 | 1,976,420 | 8,246 |
| Financial Aid / Waivers | 739,065 | 705,680 | 705,137 | 732,670 | 762,713 | 833,030 | 943,221 | 110,191 |
| Unappropriated Ending Balance | 1,805,646 | 1,805,646 | 1,814,384 | 1,642,672 | 3,479,141 | 300,000 | 300,000 | 0 |
| Contingency | 0 | 0 | 0 | 0 | 0 | 520,000 | 520,000 | 0 |
| Total Requirements | 17,133,601 | 18,641,805 | 18,348,610 | 18,362,728 | 16,814,434 | 18,763,877 | 19,386,115 | 622,238 |

Expenditures by Appropriation Category



General Fund Appropriation Categories

INSTRUCTION: (27)

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

COLLEGE SUPPORT: (12)

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

INSTRUCTIONAL SUPPORT: (4)

VP of Academic Affairs
VP of Academic Affairs - Contingency
Executive Dean of CTE
Library

STUDENT SERVICES: (26)

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

PLANT OPS & MAINTENANCE: (4)

Utilities
Plant Operations
Buildings
Grounds

PLANT ADDITIONS: (1)

Plant Additions

DEBT SERVICE: (1)

Debt Service

FINANCIAL AID: (2)

Financial Aid Match
College Waivers

OTHER: (3)

Contingency
Transfers to other Funds
Unappropriated Ending Fund Balance

Instruction by Department

- * Much of the increases attributable to the departments were because of faculty step increases as well as a 7% increase in the insurance cap as outlined in the faculty bargaining agreement.
- * Classroom General reductions were due to a reduction in the overload budget for the 14-15 fiscal year.
- * Agriculture is decreasing due to a reduction in personnel costs associated with a faculty retirement.
- * Computer Science was increased to allow for the hiring of part-time faculty within this department.
- * English was increased due to a restructuring of departments within the Instructional Division. Two faculty from Developmental Ed were moved into English and Math.
- * The increase in the math department was due to the aforementioned faculty member transitioning into that department as well as a FT math faculty member being removed from the assessment budget and placed solely into the Math department.
- * Natural Resources is increasing because of the addition of a full time faculty member that was paid for out the College Perkins grant in prior years.
- * Physical Education is decreasing due to retirement and replacement of a full-time faculty position.
- * Social Science increases are because of the reorganization of two Instructional departments. The Education department was folded into Social Science, causing an increase in their costs with an off-setting reduction in the Education Department budget.
- * Two faculty from Developmental Ed were transitioned into the English and Math budgets which is the cause of the reduction within the Developmental Education area. Additionally, College prep was folded into the Developmental Education department.
- * Assessment was reduced because a faculty member was transitioned out of assessment, and back into math on a full-time basis.
- * The Education department was folded into Social Science which is the cause of the reduction of that budget to zero.
- * The Viticulture program is no longer offered at TVCC which lead to the budget being reduced to zero.

| Department | Actual 2009-2010 | Actual 2010-2011 | Actual 2011-2012 | Actual 2012-2013 | May YTD 2013-2014 | Budget 2013-2014 | Proposed Budget 2014-2015 | Budget Increase (Decrease) |
|---------------------------|---------------------|---------------------|---------------------|---------------------|-------------------------|---------------------|---------------------------------|----------------------------------|
| 1101 Classroom General | 782,677 | 908,001 | 873,463 | 946,549 | 773,474 | 910,693 | 895,008 | (15,685) |
| 1102 Agriculture | 216,081 | 229,283 | 266,933 | 304,403 | 211,697 | 337,286 | 320,012 | (17,274) |
| 1103 Art | 192,688 | 199,411 | 207,470 | 220,605 | 176,360 | 229,308 | 239,911 | 10,603 |
| 1104 Business Education | 291,381 | 309,306 | 321,906 | 343,170 | 239,301 | 357,270 | 361,454 | 4,184 |
| 1105 Computer Science | 339,373 | 46,324 | 81,516 | 77,417 | 66,066 | 85,059 | 104,321 | 19,262 |
| 1106 English & Speech | 534,308 | 551,700 | 524,288 | 567,593 | 384,243 | 622,296 | 684,528 | 62,232 |
| 1109 Industrial Education | 184,916 | 166,007 | 200,815 | 185,516 | 142,656 | 218,657 | 219,865 | 1,208 |
| 1110 Criminal Justice | 38,552 | 39,377 | 48,077 | 102,023 | 28,248 | 29,194 | 28,175 | (1,019) |
| 1111 Math | 465,623 | 546,116 | 558,232 | 552,420 | 393,990 | 586,750 | 715,015 | 128,265 |
| 1112 Music | 284,284 | 21,221 | 277,315 | 277,001 | 206,444 | 284,379 | 283,555 | (824) |
| 1113 Natural Resources | 73,866 | 10,394 | 82,806 | 80,645 | 69,535 | 99,698 | 188,037 | 88,339 |
| 1114 Nursing | 635,569 | 677,247 | 621,089 | 651,813 | 499,486 | 702,111 | 714,451 | 12,340 |
| 1115 Physical Education | 173,376 | 201,047 | 205,798 | 208,694 | 147,836 | 209,262 | 174,052 | (35,210) |
| 1116 Science | 518,001 | 509,538 | 534,177 | 572,116 | 375,587 | 546,251 | 559,359 | 13,108 |
| 1117 Social Science | 269,846 | 277,521 | 302,310 | 223,907 | 207,589 | 312,182 | 421,673 | 109,491 |
| 1118 Drama | 107,035 | 107,553 | 5,758 | 7,001 | 2,652 | 0 | 0 | 0 |
| 1119 Summer Programs | 338,608 | 422,756 | 478,477 | 488,324 | 455,160 | 456,895 | 456,895 | 0 |
| 1120 Self-Support | 4,281 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1125 Col-Cred | 9,910 | 26,041 | 31,548 | 32,700 | 21,120 | 35,177 | 35,177 | 0 |
| 1130 Developmental Ed | 294,621 | 336,908 | 302,574 | 274,534 | 149,856 | 283,939 | 122,408 | (161,531) |
| 1131 College Prep | 0 | 0 | 12,742 | 10,472 | 705 | 16,045 | 0 | (16,045) |
| 1137 Continuing Education | 43,740 | 50,872 | 37,563 | 34,421 | 18,135 | 34,167 | 31,492 | (2,675) |
| 1138 EMT Training | 21,696 | 15,424 | 13,907 | 20,681 | 14,375 | 23,710 | 19,964 | (3,746) |
| 1140 Community Education | 114,978 | 122,460 | 31,232 | 23,846 | 18,414 | 29,438 | 29,139 | (299) |
| 1142 Outreach -- Nyssa | 11,678 | 11,157 | 5,250 | 3,500 | 3,506 | 5,250 | 4,450 | (800) |
| 1155 BizCenter Match | 42,498 | 50 | 34,937 | 43,741 | 42,276 | 50,574 | 52,034 | 1,460 |
| 1156 Workforce Training | 127,535 | 120,872 | 153,308 | 156,957 | 131,709 | 168,845 | 171,393 | 2,548 |
| 1157 DPSST Training | 110 | 247 | 0 | 13 | 1,221 | 0 | 0 | 0 |
| 1158 Education | 63,762 | 49,509 | 67,304 | 93,197 | 51,634 | 106,644 | 0 | (106,644) |
| 1160 Drafting | 20,392 | 6,011 | 4,903 | 19 | 0 | 0 | 0 | 0 |
| 1161 Assessment | 37,227 | 40,639 | 50,841 | 80,268 | 39,715 | 55,233 | 14,500 | (40,733) |
| 1162 Renewable Energy | 0 | 0 | 0 | 0 | 18,861 | 70,392 | 53,607 | (16,785) |
| 1163 Viticulture | 0 | 0 | 0 | 0 | 23,847 | 23,847 | 0 | (23,847) |
| 1164 GIS - Geography | 6,685 | 0 | 0 | 0 | 68 | 0 | 0 | 0 |
| 1165 Aviation | 0 | 0 | 0 | 0 | 13,631 | 0 | 0 | 0 |
| Total Instruction | 6,245,197 | 6,000,992 | 6,336,539 | 6,579,546 | 4,929,397 | 6,890,552 | 6,900,475 | 9,923 |

Instructional Support by Department

- * Staff received a 2% COLA and a 5% increase in their insurance cap for fiscal year 14-15. Additionally, faculty receive increases as outlined in the faculty collective bargaining agreement.
- * The VP of Academic Affairs receives a slight increase year over, mostly due to the folding in of the Contingency and Adjunct Services budget into the VP budget line item.
- * The Executive Dean of CTE receives an increase due to additional costs associated with the hiring of this position.
- * The Library increases were due to additional personnel costs.

| Department | Actual 2009-2010 | Actual 2010-2011 | Actual 2011-2012 | Actual 2012-2013 | May YTD 2013-2014 | Budget 2013-2014 | Proposed Budget 2014-2015 | Budget Increase (Decrease) |
|---|---------------------|---------------------|---------------------|---------------------|-------------------------|---------------------|---------------------------------|----------------------------------|
| 1201 VP of Academic Affairs | 182,976 | 211,753 | 221,488 | 210,173 | 187,633 | 220,209 | 227,595 | 7,386 |
| 1202 Executive Dean of CTE | 17,779 | 100,704 | 97,930 | 88,836 | 77,292 | 111,602 | 135,186 | 23,584 |
| 1205 VP of Academic Affairs - Continge | 0 | 0 | 7,377 | 15,453 | 1,517 | 12,000 | 0 | (12,000) |
| 1206 VP of Academic Affairs - Adjunct S | 0 | 0 | 787 | 0 | (1,439) | 11,013 | 0 | (11,013) |
| 1210 Library | 204,314 | 234,008 | 214,758 | 228,072 | 188,765 | 256,315 | 267,142 | 10,827 |
| Total Instructional Support | 405,069 | 546,465 | 542,340 | 542,534 | 453,768 | 611,139 | 629,923 | 18,784 |

Student Services by Department

- * Staff receive a 2% COLA and a 5% increase in their insurance cap for fiscal year 14-15
- * Management of Student Services increases because of CASE grant personnel attached to the Career Center are being placed into the General Fund so we can continue to provide that service to our students.
- * The increase in Counseling / Guidance is due to additional resources being allocated to Disability Services to meet the needs of the campus.
- * Financial Aid was reduced because an employee in that department was transferred over to the Career Center during the 13-14 fiscal year
- * Athletics increases are due to a reclassification of costs. In the current year the Athletics Secretary was split between PE and Athletics. In the 14-15 fiscal year the full cost for that employee is placed into Athletics.
- * The GED Testing component of Student Services was closed during the current year. GED testing services are now centralized at the state level and thus are not offered through Student Services at TVCC.
- * The Testing Center was reduced due to a reorganization of departmental costs which includes the reduction of the director positions time and duties.

| Department | Actual 2009-2010 | Actual 2010-2011 | Actual 2011-2012 | Actual 2012-2013 | May YTD 2013-2014 | Budget 2013-2014 | Proposed Budget 2014-2015 | Budget Increase (Decrease) |
|-------------------------------------|---------------------|---------------------|---------------------|---------------------|-------------------------|---------------------|---------------------------------|----------------------------------|
| 1301 Management of Student Services | 122,337 | 17,962 | 147,066 | 135,372 | 113,394 | 155,306 | 243,948 | 88,642 |
| 1302 Counseling/Guidance | 75,223 | 97,916 | 131,993 | 16,717 | 31,732 | 72,072 | 158,725 | 86,653 |
| 1303 Registration & Admissions | 204,964 | 208,832 | 151,252 | 313,227 | 195,240 | 346,465 | 341,057 | (5,408) |
| 1304 Student Records | 101,921 | 108,522 | 108,876 | 101,662 | 93,321 | 113,656 | 116,798 | 3,142 |
| 1305 Financial Aid Administration | 252,723 | 275,944 | 302,450 | 241,367 | 260,276 | 318,142 | 281,331 | (36,811) |
| 1306 Student Activities/Programs | 82,480 | 90,136 | 84,731 | 85,850 | 75,742 | 89,210 | 98,137 | 8,927 |
| 1307 Athletics | 339,520 | 302,081 | 318,953 | 347,068 | 300,137 | 340,917 | 375,939 | 35,022 |
| 1308 Rodeo | 99,301 | 83,013 | 83,156 | 90,294 | 72,336 | 83,113 | 88,776 | 5,662 |
| 1310 CWE/Student Placement | 6,250 | 6,574 | 6,341 | 4,004 | 713 | 150 | 6,454 | 6,304 |
| 1311 GED | 27,165 | 24,974 | 21,155 | 19,200 | 7,035 | 27,455 | 0 | (27,455) |
| 1314 Sports Complex | 9,988 | 9,835 | 11,649 | 4,123 | 4,449 | 11,726 | 11,726 | 0 |
| 1315 Enrollment Services | 102,500 | 120,118 | 92,096 | 65,475 | 45,508 | 103,561 | 98,603 | (4,958) |
| 1318 Wings Program | 256 | 9 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1319 Diversity Services | 7,691 | 6,669 | 404 | 10,000 | 10,000 | 10,000 | 9,300 | (700) |
| 1320 Baseball - Men | 55,392 | 48,763 | 53,461 | 39,268 | 20,291 | 35,892 | 36,250 | 358 |
| 1321 Basketball - Men | 45,133 | 32,663 | 37,596 | 31,904 | 32,765 | 35,788 | 36,184 | 396 |
| 1322 Basketball - Women | 42,366 | 30,952 | 35,679 | 32,805 | 28,287 | 35,748 | 36,143 | 395 |
| 1323 Cross Country - Men | 11,302 | 13,377 | 12,470 | 14,052 | 13,064 | 11,593 | 11,765 | 172 |
| 1324 Cross Country - Women | 9,463 | 11,592 | 11,553 | 13,730 | 13,534 | 11,593 | 11,765 | 172 |
| 1325 Golf - Men | 18,672 | 21,093 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1326 Golf - Women | 12,672 | 14,133 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1327 Soccer - Men | 30,958 | 36,541 | 27,822 | 31,358 | 26,881 | 29,056 | 30,285 | 1,229 |
| 1328 Soccer - Women | 26,516 | 32,881 | 27,326 | 29,064 | 30,813 | 29,937 | 32,842 | 2,905 |
| 1329 Softball - Women | 31,385 | 31,536 | 32,888 | 37,082 | 22,652 | 30,618 | 32,147 | 1,529 |
| 1330 Tennis - Men | 13,421 | 13,453 | 12,584 | 9,618 | 7,468 | 14,009 | 14,199 | 190 |
| 1331 Tennis - Women | 10,433 | 8,926 | 10,045 | 8,930 | 9,733 | 15,961 | 16,190 | 229 |
| 1332 Track - Men | 18,606 | 14,277 | 16,769 | 15,751 | 9,144 | 17,127 | 17,320 | 193 |
| 1333 Track - Women | 16,195 | 18,079 | 16,274 | 13,432 | 9,506 | 17,127 | 17,320 | 193 |
| 1334 Volleyball - Women | 44,395 | 34,034 | 30,337 | 42,803 | 33,055 | 31,052 | 31,423 | 371 |
| 1340 Daycare Center | 49,203 | 47,642 | 0 | 0 | 0 | 70,170 | 38,487 | (31,683) |
| 1345 Testing Center | 72,785 | 58,138 | 62,263 | 34,592 | 34,725 | 0 | 0 | 0 |
| Total Student Services | 1,941,216 | 1,820,665 | 1,847,189 | 1,788,748 | 1,501,581 | 2,057,444 | 2,191,113 | 133,669 |

College Support Services by Department

- * Staff received a 2% COLA and a 5% increase in their insurance cap for fiscal year 14-15.
- * The Public Information office increase was due to additional salaries expenses anticipated in the 14-15 fiscal year.
- * Business Office increases were attributable to additional salary expense. In the current year a Business Office employee was split between Human Resources and Business Office operations. In the 14-15 fiscal year this employee will be paid solely from the Business Office budget.
- * The increases in Information Support Services include additional costs for supplies, connectivity, licenses, maintenance, repairs and replacement of equipment.
- * Other General Costs are a variety of expenses that support the entire campus. The major driver of this cost increase was an increase in the College liability insurance.
- * Institutional Research increases are due to an employee coming off of the CASE grant and on to the General Fund. Costs include salary and benefits.

| Department | Actual 2008-2009 | Actual 2009-2010 | Actual 2010-2011 | Actual 2011-2012 | Actual 2012-2013 | May YTD 2013-2014 | Budget 2013-2014 | Proposed Budget 2014-2015 | Budget Increase (Decrease) |
|---------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-------------------------|---------------------|---------------------------------|----------------------------------|
| 1501 Public Information | 123,453 | 110,167 | 106,023 | 147,771 | 154,198 | 124,904 | 201,216 | 224,394 | 23,178 |
| 1502 Printing | 102,700 | 150,184 | 65,999 | 37,755 | 34,626 | 13,719 | 94,000 | 100,300 | 6,300 |
| 1503 Board of Education | 39,887 | 46,741 | 47,973 | 39,748 | 42,135 | 46,655 | 45,000 | 52,100 | 7,100 |
| 1504 President's Office | 265,860 | 266,260 | 245,598 | 267,461 | 334,922 | 226,108 | 284,764 | 287,396 | 2,632 |
| 1505 Human Resources | 135,841 | 138,811 | 143,647 | 127,450 | 89,233 | 52,328 | 164,512 | 156,986 | (7,526) |
| 1506 Business Office | 490,976 | 521,760 | 549,415 | 517,147 | 569,526 | 516,201 | 637,400 | 653,184 | 15,784 |
| 1507 Information Support Services | 751,049 | 787,683 | 837,042 | 840,954 | 979,989 | 879,412 | 1,298,582 | 1,363,297 | 64,715 |
| 1508 Other General Costs | 532,524 | 583,605 | 673,370 | 533,628 | 658,285 | 510,886 | 537,495 | 567,964 | 30,469 |
| 1510 Development Office | 85,461 | 111,355 | 153,037 | 125,039 | 131,389 | 123,215 | 135,787 | 136,959 | 1,172 |
| 1511 Campus Security | 56,910 | 72,900 | 102,586 | 80,666 | 102,685 | 94,334 | 70,765 | 81,703 | 10,938 |
| 1512 Switchboard | 30,949 | 31,856 | 31,412 | 32,952 | 32,121 | 22,649 | 36,232 | 36,956 | 724 |
| 1514 Institutional Research | 0 | 0 | 0 | 0 | 7,852 | 93,341 | 103,990 | 139,882 | 35,892 |
| Total College Support Services | 2,615,610 | 2,801,322 | 2,956,102 | 2,760,571 | 3,136,961 | 2,703,762 | 3,609,743 | 3,801,121 | 191,378 |

Plant Operations & Maintenance by Department

* Staff receive a 2% COLA and a 5% increase in their insurance cap for fiscal year 14-15.

* The increase in utilities is due to increases in the overall utilization of utilities across the campus as well as an increase in the cost of the utilities provided.

| Department | Actual 2009-2010 | Actual 2010-2011 | Actual 2011-2012 | Actual 2012-2013 | May YTD 2013-2014 | Budget 2013-2014 | Proposed Budget 2014-2015 | Budget Increase (Decrease) |
|---|---------------------|---------------------|---------------------|---------------------|-------------------------|---------------------|---------------------------------|----------------------------------|
| 1601 Utilities | 486,192 | 499,943 | 456,846 | 454,638 | 486,416 | 453,000 | 482,000 | 29,000 |
| 1602 Plant Operations | 921,732 | 993,856 | 934,282 | 1,016,003 | 1,029,170 | 1,038,096 | 1,050,640 | 12,544 |
| 1603 Buildings | 50,521 | 119,297 | 159,915 | 149,357 | 161,647 | 116,500 | 116,500 | 0 |
| 1604 Grounds | 84,465 | 63,222 | 45,731 | 50,121 | 47,365 | 61,200 | 57,200 | (4,000) |
| Total Plant Operations & Maintenance | 1,542,910 | 1,676,318 | 1,596,774 | 1,670,119 | 1,724,598 | 1,668,796 | 1,706,340 | 37,544 |

Plant Additions

* This appropriation category is used to complete upkeep and renovations throughout campus each year. It will remain the same at \$130,000.

| Department | Actual 2009-2010 | Actual 2010-2011 | Actual 2011-2012 | Actual 2012-2013 | May YTD 2013-2014 | Budget 2013-2014 | Proposed Budget 2014-2015 | Budget Increase (Decrease) |
|-----------------------|---------------------|---------------------|---------------------|---------------------|-------------------------|---------------------|---------------------------------|----------------------------------|
| 1650 Plant Additions | 56,900 | 74,984 | 55,738 | 70,605 | 140,409 | 130,000 | 130,000 | 0 |
| Total Plant Additions | 56,900 | 74,984 | 55,738 | 70,605 | 140,409 | 130,000 | 130,000 | 0 |

Financial Aid by Department

- * The Financial Aid Match is being reduced because the College will be providing a reduced SEOG match amount.
- * College waivers are increasing in two areas, the Community Scholars program which will allow targeted recruitment efforts, as well as Bad Debt expense due to an increase in the amount of unpaid student accounts.

| Department | Actual 2009-2010 | Actual 2010-2011 | Actual 2011-2012 | Actual 2012-2013 | May YTD 2013-2014 | Budget 2013-2014 | Proposed Budget 2014-2015 | Budget Increase (Decrease) |
|----------------------------|---------------------|---------------------|---------------------|---------------------|-------------------------|---------------------|---------------------------------|----------------------------------|
| 1801 Financial Aid Match | 83,003 | 85,742 | 71,742 | 37,604 | 20,445 | 69,000 | 54,500 | (14,500) |
| 1802 College Waivers | 738,872 | 722,504 | 736,604 | 694,479 | 728,275 | 764,030 | 888,721 | 124,691 |
| Total Financial Aid | 821,875 | 808,246 | 808,346 | 732,083 | 748,720 | 813,443 | 943,221 | 110,191 |

Debt Service

| | 09-10 | 10-11 | 11-12 | 12-13 | 13-14 | 14-15 |
|---|------------------|------------------|------------------|------------------|------------------|------------------|
| Campus Improvement bonds | 166,345 | 170,530 | 169,235 | 167,600 | 0 | 0 |
| City of Ontario LID | 19,652 | 18,015 | 18,015 | 18,016 | 18,015 | 18,015 |
| Johnson Controls Improvements | 176,900 | 181,260 | 185,820 | 190,600 | 195,640 | 190,315 |
| PERS bonds | 686,144 | 726,144 | 761,145 | 801,145 | 846,145 | 886,144 |
| Housing bonds | 439,058 | 442,758 | 451,758 | 450,158 | 0 | 0 |
| Agricultural Arena/Solar Project | | | 39,187 | 45,343 | 45,343 | 45,343 |
| Science Center | 0 | 0 | 0 | 254,059 | 254,111 | 254,328 |
| Bleacher lease | 66,875 | 58,713 | 0 | 0 | 0 | 0 |
| Phone System Lease | | 30,000 | 30,000 | 26,645 | 26,645 | 0 |
| Advance Refunding (Series 2000, 2005, 2006) | | | | | 582,275 | 582,275 |
| Total | 1,554,974 | 1,627,420 | 1,655,160 | 1,953,566 | 1,968,174 | 1,976,420 |

| Department | Actual 2009-2010 | Actual 2010-2011 | Actual 2011-2012 | Actual 2012-2013 | May YTD 2013-2014 | Budget 2013-2014 | Proposed Budget 2014-2015 | Budget Increase (Decrease) |
|---------------------------|---------------------|---------------------|---------------------|---------------------|-------------------------|---------------------|---------------------------------|----------------------------------|
| 1701 Debt Service | 1,551,872 | 1,276,468 | 1,629,103 | 1,960,994 | 1,031,199 | 1,968,174 | 1,976,420 | 8,246 |
| Total Debt Service | 1,551,872 | 1,276,468 | 1,629,103 | 1,960,994 | 1,031,199 | 1,968,174 | 1,976,420 | 8,246 |

Other Appropriation Categories by Department

- Transfers from the General Fund to other campus Reserve Funds increased over last year for two major initiatives, refunding a deficit in the Disability Services account as well as allocating additional funding to the Technology Infrastructure Reserve Fund.

| Department | Actual 2009-2010 | Actual 2010-2011 | Actual 2011-2012 | Actual 2012-2013 | May YTD 2013-2014 | Budget 2013-2014 | Proposed Budget 2014-2015 | Budget Increase (Decrease) |
|----------------------------------|---------------------|---------------------|---------------------|---------------------|-------------------------|---------------------|---------------------------------|----------------------------------|
| 1917 Transfers | 266,000 | 96,000 | 381,000 | 233,200 | 125,000 | 125,000 | 287,500 | 162,500 |
| 1901 Contingency | 0 | 0 | 0 | 0 | 0 | 520,000 | 520,000 | 0 |
| 1990 Unappropriated Fund Balance | 0 | 0 | 0 | 0 | 0 | 300,000 | 300,000 | 0 |
| Total Other | 266,000 | 96,000 | 381,000 | 233,200 | 125,000 | 1,053,200 | 1,107,500 | 162,500 |

**Treasure Valley Community College
Budget Document
2014-2015**

Budget Documents

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

Special Revenue Fund

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

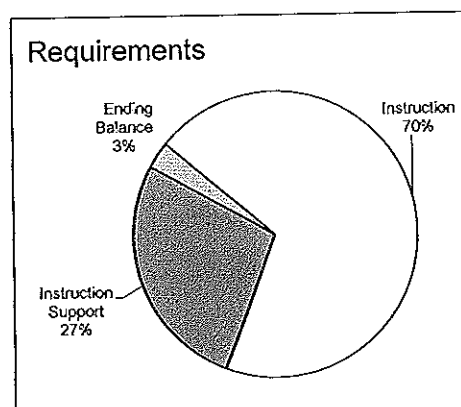
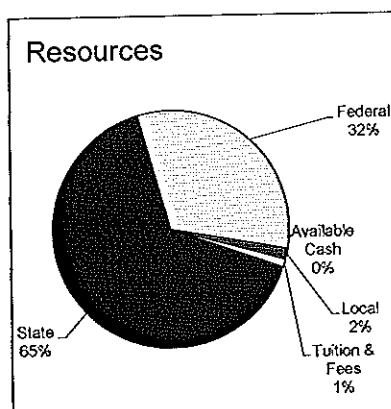
RESOURCES: Resources budgeted in this fund are the estimated income from grants and contracts with local, state and federal agencies.

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

* The fund expenditures were adjusted down in the current year due to reductions in the overall expenditures occurring within the fund. The college in prior years has anticipated that grants would be received, and thus has budgeted for those expenditures in case that scenario occurred. However, in the future, as grants are received, appropriation limits will be reviewed at the time of receipt and budget adjustments made if needed at that time.

* Negative unappropriated ending fund balance on an actual basis implies that the college is owed money from state and federal agencies. This fund will often zero out, meaning the revenues and expenses in almost all departments of this fund will equal by year end. Also, some grants have a year end which is different from the Colleges

| | Actual 2009-2010 | Actual 2010-2011 | Actual 2011-2012 | Actual 2012-2013 | May YTD 2013-2014 | Budget 2013-2014 | Proposed Budget 2014-2015 | Budget Increase (Decrease) |
|----------------------------------|---------------------|---------------------|---------------------|---------------------|-------------------------|---------------------|---------------------------------|----------------------------------|
| Resources | | | | | | | | |
| Local | 36,180 | 25,907 | 32,115 | 12,354 | 33,686 | 100,000 | 50,000 | (50,000) |
| Tuition & Fees | 99,091 | 47,253 | 27,550 | 29,432 | 4,190 | 105,000 | 35,000 | (70,000) |
| State | 1,623,010 | 2,022,897 | 1,968,351 | 1,877,106 | 1,167,622 | 2,150,000 | 2,150,000 | 0 |
| Federal | 1,399,261 | 1,086,783 | 920,911 | 999,466 | 112,802 | 2,450,000 | 1,065,000 | (1,385,000) |
| Available Cash | 134,317 | 121,614 | 170,193 | 209,886 | 160,037 | 0 | 0 | 0 |
| Total | 3,291,859 | 3,304,454 | 3,119,120 | 3,128,244 | 1,478,338 | 4,805,000 | 3,300,000 | (1,505,000) |
| Requirements | | | | | | | | |
| Instruction | 2,463,140 | 2,618,153 | 2,079,520 | 2,155,426 | 1,496,839 | 3,230,000 | 2,300,000 | (930,000) |
| Instruction Support | 707,105 | 516,108 | 829,714 | 812,781 | 628,808 | 1,425,000 | 900,000 | (525,000) |
| Unappropriated Ending Balance | 121,614 | 170,193 | 209,886 | 160,037 | (647,309) | 150,000 | 100,000 | (50,000) |
| Total | 3,291,859 | 3,304,454 | 3,119,120 | 3,128,244 | 1,478,338 | 4,805,000 | 3,300,000 | (1,505,000) |



Capital Projects Fund

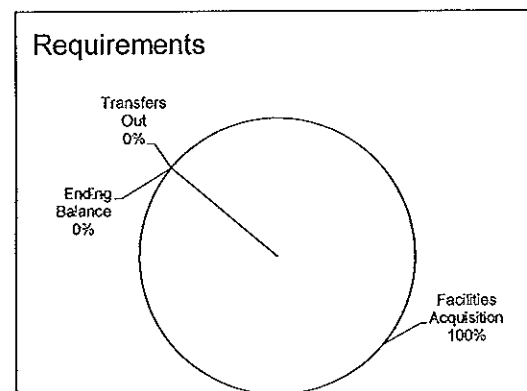
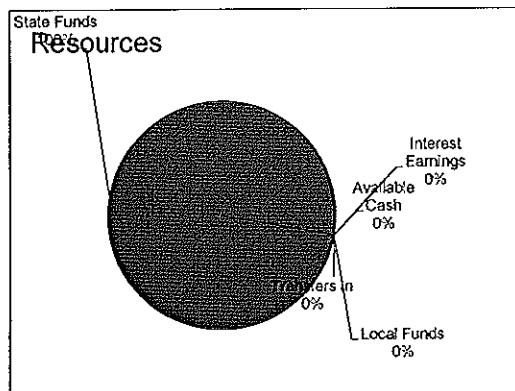
This fund is used to account for transfers from the General Fund to a Capital Projects reserve fund for large capital projects which could include building new facilities, remodeling existing facilities, completing large grounds improvement projects, and to maintain partnership agreements with other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

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

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

* The Capital Projects Fund is only utilized during times of construction or remodel that is purchased through specific state or federal proceeds. The amount anticipated to be spend in 2014-2015 is residual costs associated with the AG Arena completion. No other projects are anticipated at this time.

| | Actual 2009-2010 | Actual 2010-2011 | Actual 2011-2012 | Actual 2012-2013 | May YTD 2013-2014 | Budget 2013-2014 | Proposed Budget 2014-2015 | Increase (Decrease) |
|--|---------------------|---------------------|---------------------|---------------------|-------------------------|---------------------|---------------------------------|------------------------|
| Resources | | | | | | | | |
| State Funds | 532,262 | 3,000,000 | - | 374,940 | 120,964 | - | 75,000 | 75,000 |
| Interest Earnings | - | - | - | - | - | - | - | - |
| Local Funds | - | 200,000 | 14,029 | 5,586 | - | - | - | - |
| Transfers In | - | - | 1,000,000 | 357,368 | - | 100,000 | - | (100,000) |
| Available Cash | - | - | 4,787,008 | 3,034,016 | - | 600,000 | - | (600,000) |
| Total | 532,262 | 3,200,000 | 5,801,037 | 3,771,910 | 120,964 | 5,500,000 | 75,000 | (625,000) |
| Requirements | | | | | | | | |
| Facilities Acquisition and Construction | 532,262 | 212,992 | 2,767,021 | 3,771,910 | 140,966 | 700,000 | 75,000 | (625,000) |
| Transfers Out | - | - | - | - | - | - | - | - |
| Unappropriated Ending Balance | - | 4,787,008 | 3,034,016 | - | (20,002) | - | - | - |
| Total | 532,262 | 5,000,000 | 5,801,037 | 3,771,910 | 120,964 | 5,500,000 | 75,000 | (625,000) |



Reserve Fund

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

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

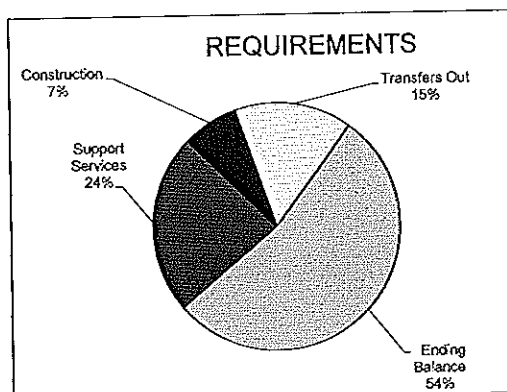
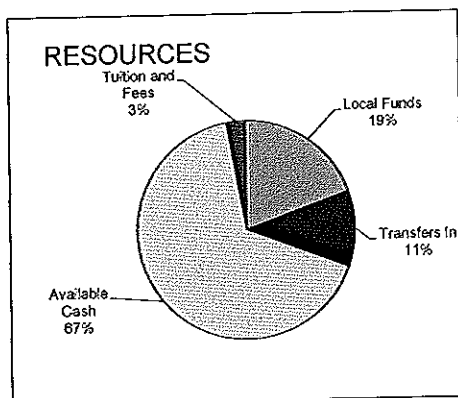
Restricted accounts include PERS, Unemployment, Student Activities, Faculty Sabbatical, Student Capital, Nursing Simulation, and Science Center Donations (which represent the major portion of the reserve funds.)

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

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

* The overall reduction in the reserve fund is to better align budget with proceeds and anticipated expenditures. In prior years there was the potential for funds to be transferred from the reserve fund to other funds to pay down debt related to the Science Center, however those transfers will no longer be needed. The expense is now paid directly from the General Fund with the reserve fund appropriation only needing to cover the amount transferred to the General Fund to meet the debt payment requirement.

| Resources | Actual 2009-2010 | Actual 2010-2011 | Actual 2011-2012 | Actual 2012-2013 | May YTD 2013-2014 | Budget 2013-2014 | Proposed Budget 2014-2015 | Budget Increase (Decrease) |
|--|---------------------|---------------------|---------------------|---------------------|-------------------------|---------------------|---------------------------------|----------------------------------|
| Tuition and Fees | 0 | 0 | 0 | 0 | 62,000 | | 85,000 | 85,000 |
| Local Funds | 189,954 | 1,245,163 | 292,605 | 595,557 | 537,798 | 175,000 | 600,000 | 425,000 |
| Transfers In | 518,115 | 213,985 | 1,269,467 | 233,200 | 484,122 | 1,000,000 | 350,000 | (650,000) |
| Available Cash | 1,255,043 | 1,658,123 | 2,677,018 | 2,267,063 | 1,985,707 | 3,000,000 | 2,050,000 | (950,000) |
| Total | 1,963,112 | 3,117,271 | 4,239,090 | 3,095,820 | 3,069,628 | 4,175,000 | 3,085,000 | (1,090,000) |
| Requirements | | | | | | | | |
| Support Services | 44,652 | 221,899 | 533,462 | 666,994 | 531,599 | 975,000 | 725,000 | (250,000) |
| Facilities Acquisition and Construction | 260,337 | 218,354 | 438,565 | 443,119 | 195,983 | 650,000 | 225,000 | (425,000) |
| Transfers Out | 0 | 0 | 1,000,000 | 0 | 306,111 | | 475,000 | 475,000 |
| Unappropriated Ending Balance | 1,658,123 | 2,677,018 | 2,267,063 | 1,985,707 | 2,035,935 | 2,550,000 | 1,660,000 | (890,000) |
| Total | 1,963,112 | 3,117,271 | 4,239,090 | 3,095,820 | 3,069,628 | 4,175,000 | 3,085,000 | (1,090,000) |



Auxiliary Fund

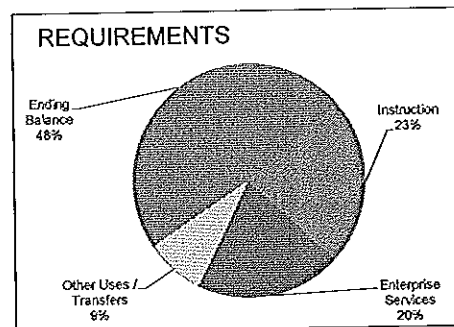
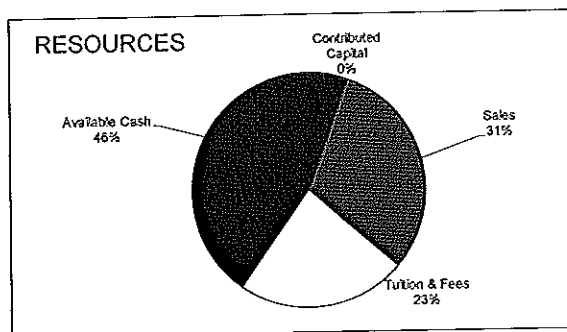
The Auxiliary Fund is an enterprise fund which accounts for the costs of providing goods or services recovered through customer charges in a manner similar to private business. No General Fund resources are used in Auxiliary Fund operations, as they are self-supporting. This fund currently includes food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

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

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

- The reduction in the Auxiliary Services budget is to better align budget with actual expenditures. As enrollment as declined so as the expenditures attached to Auxiliary operations.

| Resources | 09-10 Actual | 10-11 Actual | 11-12 Actual | 12-13 Actual | May YTD 2013-2014 | Budget 2013-2014 | Proposed Budget 2014-2015 | Budget Increase (Decrease) |
|---------------------|-------------------|-------------------|-------------------|-------------------|-------------------------|---------------------|---------------------------------|----------------------------------|
| Sales | 3,701,073 | 3,408,009 | 3,153,600 | 3,514,772 | 3,133,272 | 3,250,000 | 3,400,000 | 150,000 |
| Tuition & Fees | 2,195,352 | 3,223,167 | 2,447,172 | 2,366,118 | 2,278,346 | 3,150,000 | 2,600,000 | (550,000) |
| Available Cash | - | - | 6,131,504 | 6,118,384 | 5,213,300 | 5,650,000 | 5,050,000 | (600,000) |
| Contributed Capital | 5,908,604 | 5,807,590 | - | 736,230 | - | - | - | - |
| Total | 11,805,029 | 12,438,766 | 11,732,276 | 12,735,504 | 10,624,918 | 12,050,000 | 11,050,000 | (1,000,000) |
| Requirements | | | | | | | | |
| Instruction | 2,448,922 | 2,852,949 | 2,827,944 | 2,689,787 | 2,182,711 | 3,050,000 | 2,550,000 | (500,000) |
| Enterprise Services | 2,638,780 | 2,520,260 | 2,785,948 | 2,535,490 | 1,872,409 | 2,950,000 | 2,250,000 | (700,000) |
| Other Uses / Trans | 909,737 | 934,053 | - | 2,296,927 | 1,037,445 | 1,450,000 | 928,000 | (522,000) |
| Ending Balance | 5,807,950 | 6,131,504 | 6,118,384 | 5,213,300 | 5,532,354 | 4,600,000 | 5,322,000 | 722,000 |
| Total | 11,805,389 | 12,438,766 | 11,732,276 | 12,735,504 | 10,624,918 | 12,050,000 | 11,050,000 | (1,000,000) |



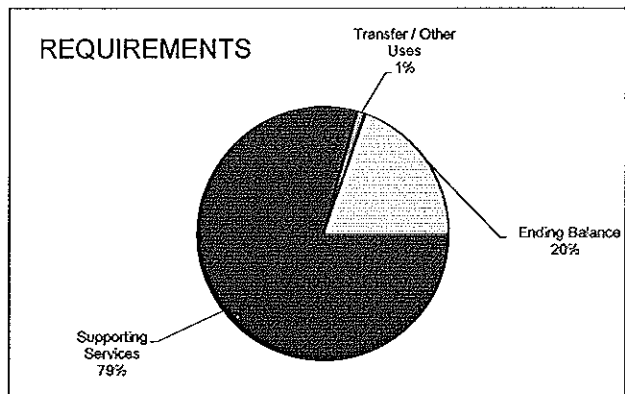
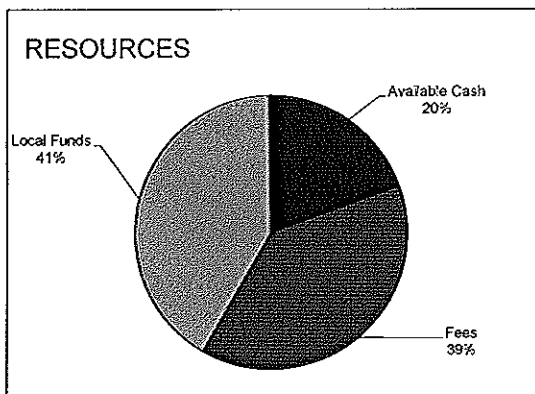
Agency Fund

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

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

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

| Resources | Actual 2009-2010 | Actual 2010-2011 | Actual 2011-2012 | Actual 12-13 | May YTD 2013-2014 | Budget 2013-2014 | Proposed Budget 2014-2015 | Budget Increase (Decrease) |
|----------------------------------|---------------------|---------------------|---------------------|-----------------|-------------------------|---------------------|---------------------------------|----------------------------------|
| Fees | 384,030 | 308,622 | 409,460 | 448,924 | 326,230 | 375,000 | 375,000 | 0 |
| Local Funds | 303,218 | 427,643 | 382,237 | 342,419 | 382,910 | 375,000 | 400,000 | 25,000 |
| Available Cash | 161,459 | 177,658 | 158,555 | 200,483 | 190,550 | 150,000 | 190,000 | 40,000 |
| Total | 848,707 | 913,923 | 950,252 | 991,826 | 899,690 | 900,000 | 965,000 | 65,000 |
| Requirements | | | | | | | | |
| Supporting Services | 661,049 | 745,368 | 739,769 | 791,276 | 699,391 | 750,000 | 765,000 | 15,000 |
| Transfer / Other Uses | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 0 |
| Unappropriated Ending Balance | 177,658 | 158,555 | 200,483 | 190,550 | 190,299 | 140,000 | 190,000 | 50,000 |
| Total | 848,707 | 913,923 | 950,252 | 991,826 | 899,690 | 900,000 | 965,000 | 65,000 |



Financial Aid Fund

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

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

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

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

| Resources | Actual 2009-2010 | Actual 2010-2011 | Actual 2011-2012 | Actual 2012-2013 | May YTD 2013-2014 | Budget 2013-2014 | Proposed Budget 2014-2015 | Budget Increase (Decrease) |
|----------------------------------|---------------------|---------------------|---------------------|---------------------|-------------------------|---------------------|---------------------------------|----------------------------------|
| Local Sources | 10,307 | 11,877 | 11,287 | 32,673 | 356 | 20,000 | 12,500 | (7,500) |
| State Grants | 472,032 | 42,961 | 125,100 | 153,725 | 140,500 | 350,000 | 150,000 | (200,000) |
| Federal Funds | 17,076,653 | 20,150,045 | 19,530,393 | 20,576,719 | 15,729,419 | 22,500,000 | 22,500,000 | 0 |
| Transfers In | 6,951,366 | 8,425,702 | 6,929,549 | 8,966,513 | 6,594,553 | 8,250,000 | 8,250,000 | 0 |
| Available Cash | 177,806 | 177,938 | 177,908 | 178,265 | 178,694 | 0 | 175,000 | 175,000 |
| Total | 24,688,164 | 28,808,523 | 26,774,237 | 29,907,895 | 22,643,522 | 31,120,000 | 31,087,500 | (32,500) |
| Requirements | | | | | | | | |
| Supporting Services | 17,586,562 | 20,204,913 | 19,666,423 | 20,762,688 | 17,280,382 | 22,820,000 | 22,662,500 | (157,500) |
| Transfers Out | 6,923,664 | 8,425,702 | 6,929,549 | 8,966,513 | 6,553,978 | 8,290,000 | 8,250,000 | (40,000) |
| Unappropriated Ending Balance | 177,938 | 177,908 | 178,265 | 178,694 | (1,190,838) | 10,000 | 175,000 | 165,000 |
| Total | 24,688,164 | 28,808,523 | 26,774,237 | 29,907,895 | 22,643,522 | 31,120,000 | 31,087,500 | (32,500) |

