

**TREASURE VALLEY
COMMUNITY COLLEGE**

**Public Document
2025-26**

Adopted Budget

Oregon Community Colleges and Community College Districts

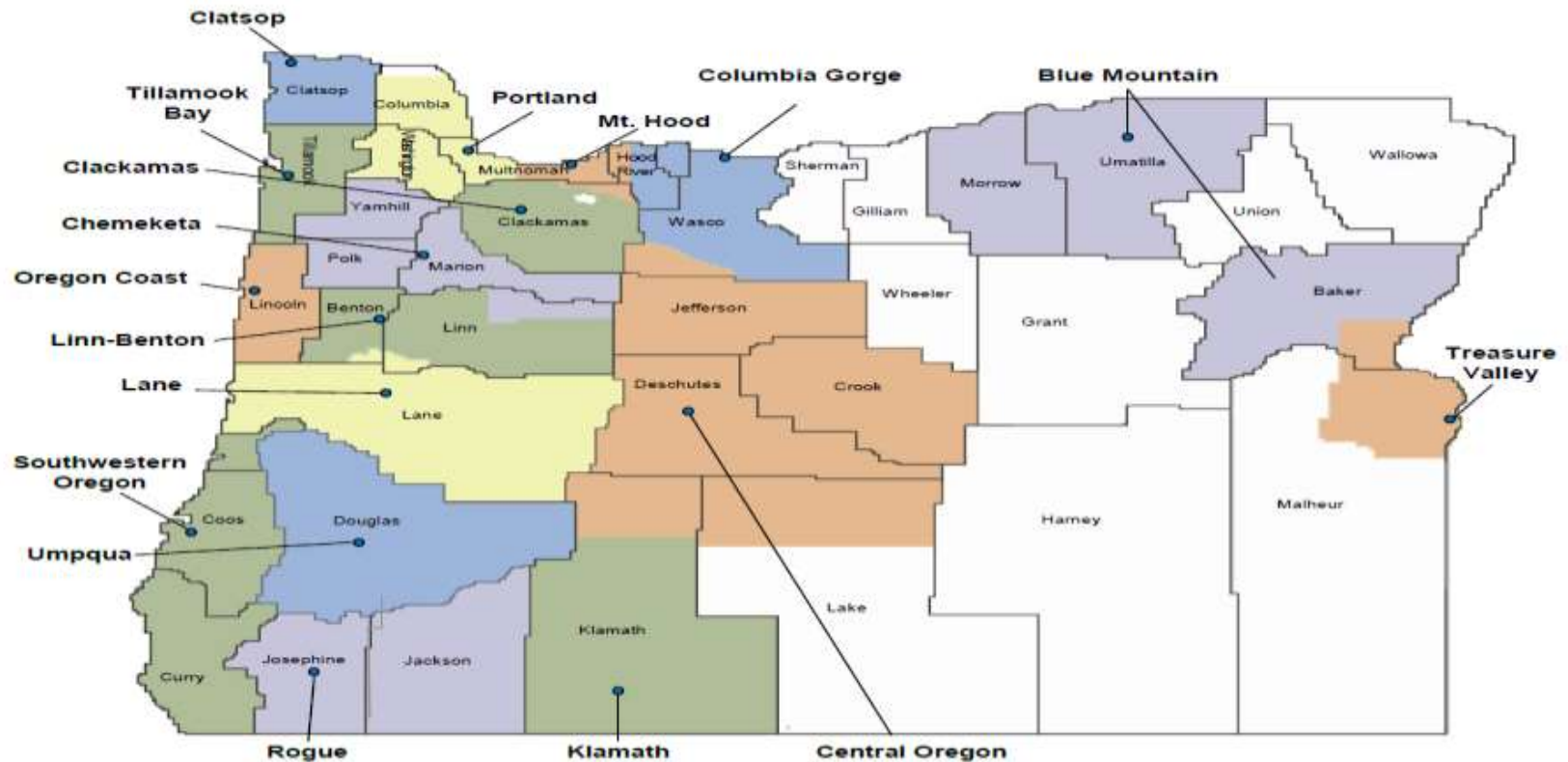


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Treasure Valley Community College
650 College Blvd.
Ontario, OR 97914

Board of Education Members

Position No.

Term Expires

Dirk DeBoer	1	2025
Betty Carter	2	2027
Dr. Lindsay Norman - Vice Chair	3	2027
Roger Findley	4	2025
Stephen Crow	5	2027
Ken Hart - Chair	6	2025
Torie Ramirez	7	2027

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	2025
Mike Blackaby	2026
Jeff Schauer	2027
Mike McLaughlin	2026
Jed Myers	2025
Fran Halcom	2026
Prudence Sherman	2025

Executive Officer

Dr. Dana Young, President

Budget Officer

Darin Bell, Vice President of Administrative Services



TREASURE VALLEY COMMUNITY COLLEGE

2025-26 BUDGET MESSAGE

May 20, 2025

Introduction

I am pleased to present Treasure Valley Community College's proposed budget for fiscal year 2025-26 and to thank the Budget Committee, the Board of Education, and our dedicated faculty and staff for their steadfast commitment to the College's mission.

As required by Oregon Revised Statute 294.391, this message accompanies the budget document, highlighting major assumptions, explaining significant changes from the prior year, and describing any shifts in College financial policy.

Budget Philosophy & Guiding Principles

Our budgeting approach remains anchored by long-standing principles: • Steward public resources with prudence and transparency. • Keep administrative functions lean so that resources can be directed to student learning and support. • Balance affordability for students with the need to maintain high-quality programs by actively pursuing alternative revenue sources. • Ground revenue forecasts in conservative, data-driven assumptions while investing strategically in priorities that advance the College's vision.

Alignment With the 2025-30 Strategic Plan

Beginning July 2025, TVCC's new five-year Strategic Plan will guide financial decisions. The plan advances five interlocking goals. First, we will attract non-traditional students by expanding flexible pathways and dismantling barriers that have limited access for adult learners and historically underserved populations. Second, we are streamlining the enrollment process so that applying, registering, and paying for college is seamless and student-centered. Third, we commit to getting students to the finish line through targeted advising, wrap-around supports, and data-informed interventions that increase retention and completion. Fourth, we will strengthen community connections by deepening partnerships with K-12 districts, employers, and civic organizations, ensuring that programs respond to regional workforce needs and promote shared prosperity. Finally, we will fortify workplace vitality by investing in the people, systems, and facilities that foster a safe, inclusive, and high-performing environment. The 2025-26 budget directs resources to each of these objectives—from Allied Health expansion and cybersecurity upgrades to enhanced marketing, outreach, and professional-development opportunities.

Budget Development Process

The budget was developed through an inclusive process that engaged faculty, staff, and student representatives. A five-year forecasting model—updated for the second year of Oregon’s 2025-27 biennium—guides long-range planning. Because the Community College Support Fund is transitioning to a performance-based distribution formula, state funding has been projected conservatively at \$10.86 million. Tuition rises by \$3 per credit, coupled with a projected 2 percent enrollment gain, generating approximately \$152 thousand in new revenue. Property-tax revenue assumes the statutory 3 percent assessment growth. All revenue assumptions were vetted by administrative leadership and the Planning & Budget Committee.

General Fund – Resources

Total General Fund resources are budgeted at \$24.29 million—an increase of \$1.51 million over the prior year. State resources remain the single largest component at \$10.86 million (51 percent). Property taxes account for \$3.38 million (16 percent), while tuition and fees combined provide \$6.06 million (28 percent). Interest earnings, miscellaneous revenues, and the \$2.95 million beginning fund balance round out the total. The beginning balance restores the College’s operating reserve above the threshold of \$1.25 million, positioning TVCC for flexibility in an uncertain funding environment.

General Fund – Expenditures

General Fund requirements match resources at \$24.29 million. Personnel services rise to \$15.20 million, reflecting a 3 percent COLA for all employee groups (except for faculty above the salary schedule who receive a 2 percent stipend) and the addition of a sixth full-time nursing faculty line. Targeted investments include \$173 thousand to bolster Information Technology salaries and create a network-security administrator position, \$353 thousand to migrate critical software subscriptions, and \$50 thousand to initiate a facility master-planning process. Student Services budgets increase modestly to cover athletic travel and to support the wrestling program. A contingency of \$950 thousand is preserved, and an unappropriated ending balance of \$300 thousand is projected.

All-Funds Perspective

Including special revenue, debt service, capital projects, reserves, auxiliaries, financial aid, and agency accounts, the College’s total proposed budget is \$91.22 million—10.75 percent higher than 2024-25. The increase primarily reflects growth in Special Revenue funds (largely grants) and the continuing construction of the Nursing and Allied Health Professions Center. Reserve funds increase as the College sets aside resources for future capital and program needs.

Summary and Outlook

This budget balances conservative revenue assumptions with strategic investments that advance the new Strategic Plan. It protects critical reserves, funds key initiatives for enrollment growth and student success, and maintains competitive compensation for employees. The College will monitor actual enrollment and revenue trends closely and will recommend mid-year adjustments if conditions warrant. With prudent stewardship and forward-looking investment, TVCC is well-positioned to promote student success and serve the region in the year ahead.

Respectfully submitted,

A handwritten signature in black ink, reading "Darin M. Bell". The signature is written in a cursive, flowing style. The first name "Darin" is written with a large, stylized "D" and a long horizontal stroke. The last name "Bell" is written with a large, stylized "B" and a long horizontal stroke.

Darin M. Bell, CPA

Vice President of Administrative Services / Budget Officer

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.
6. Improve facilities and resource utilization, including technology and infrastructure, to remain current and competitive.
7. Meet all recommendations of accreditation.
8. Practice good stewardship of all public funds and maintain Board recommended general fund ending balance.

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.

Shared Values Statement

At TVCC, we strive to support diversity and to be an equitable, inclusive community that provides a safe environment and embraces the dignity and worth of every person. We acknowledge that a multicultural presence of faculty, staff, and students enriches dialogue, collaboration, education, and outreach. As an institution, it is vital that our faculty, staff, and students have the experience, perspective, and cultural competency to operate in an ever-changing environment. Our business practices and community relations maintain a focus on connecting with communities and cultures.

TVCC supports the institution-wide commitment to create and maintain a learning, teaching, and working environment free of discrimination and barriers. This requires the effort of every member of the community college.

Civility Statement

Within Treasure Valley Community College, civility is defined as a demonstration of mutual respect -- for people, for their roles, 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.

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.
- * Resources 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
- * The reserve funds include vehicle, roof, lawnmower, copier, irrigation pump, and parking replacement, funds designated for HVAC, computing infrastructure, Caldwell Center, innovations, snow removal, deferred maintenance/building reserve, athletics playoff travel, disabled student assistance, instructional equipment, professional development, PERS/unemployment, HRA, aviation teachout funds, presidential search and vacation funds, student activities, faculty sabbatical, student capital, housing deposits forfeited, and nursing simulation.
- * Revenues are primarily budgeted transfers in from other funds, 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, transportation services, and the Caldwell Center.
- * Revenues are from tuition, fees, user or customer sales and services.
- * Expenditures are for the cost of providing goods and services.

Agency Fund

- * The Agency Fund is used by various departments and student organizations for the purposes of club and other activities on campus.
- * Revenues come primarily from activities and specific fund-raisers organized by various departments and student groups on campus.
- * Expenditures are used for the facilitation of these related campus activities.

Financial Aid Fund

- * The Financial Aid Fund is a special revenue fund used to account for PELL, SEOG, college work study, student loans, Oregon opportunity grants, Oregon promise grants, and other special grants 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 such as workforce training, small business development center grant match, EMT, several state and federal grants, and others.

Student Services

The Student Services unit's purpose is to assist students and enhance their educational experience. Activities include admissions, advising, enrollment, testing, accessibility and accomodation services, counseling, student records, marketing, financial aid, student life, multicultural program, athletics, and international services.

Financial Aid

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

Plant Additions

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

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.

College Support

The College Support Services unit consists of administrative activities of the College. These services include Public Information, Printing, Board of Directors, President's Office, Human Resources, Business Office, Information Technology, Development Office, Campus Security, Institutional Effectiveness, and Other General Costs.

Plant Operations and Maintenance

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

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

2025-26 Budget Calendar



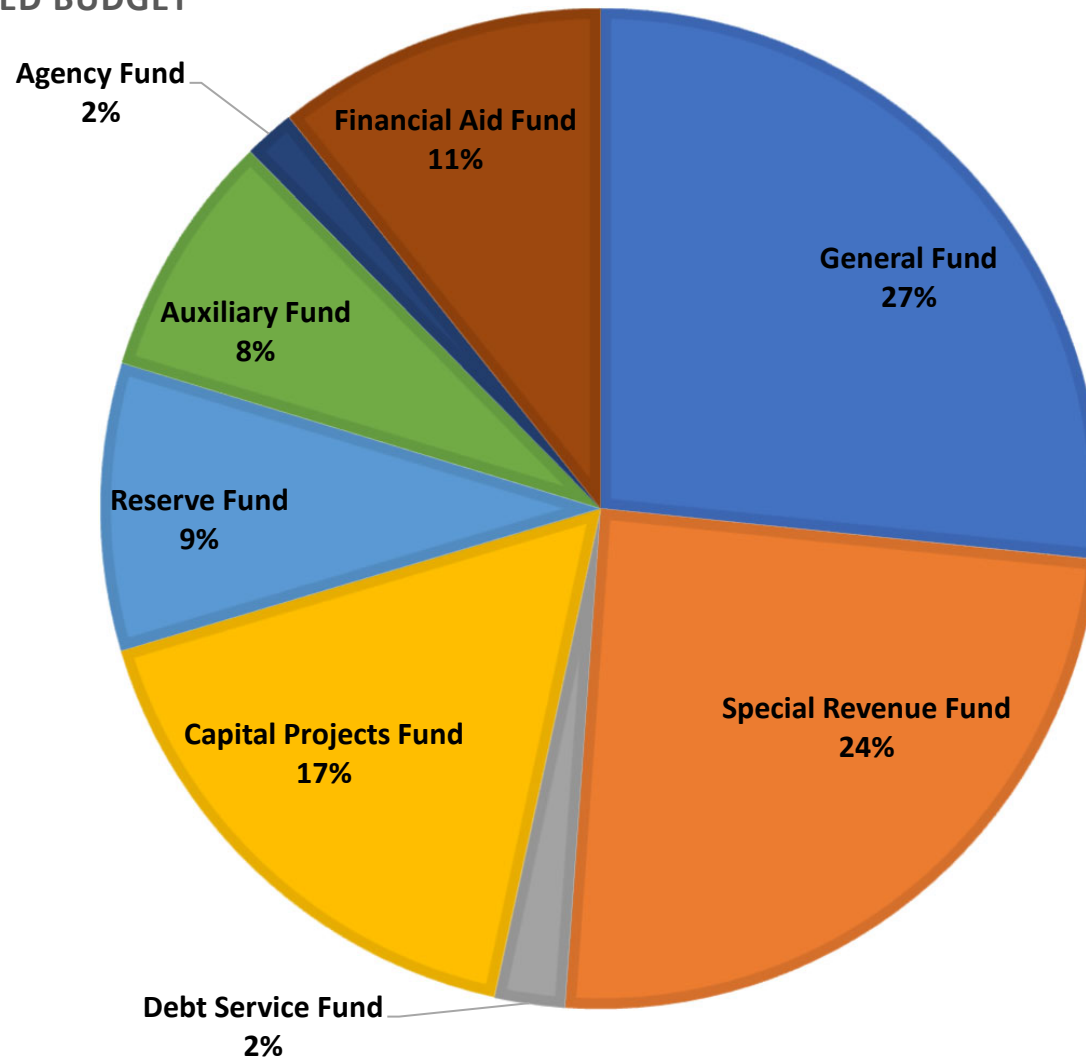
Budget Assumptions/Highlights

General Fund Resources - Highlights		
1 .	This budget includes a \$3/credit increase in tuition for 2025-26 and an assumption of a 2% increase in enrollment coming to a total of \$140k. Combined with a \$12k increase in fees from enrollment growth the estimated combined total for tuition and fees is \$152k. Dual credit tuition stays constant based on previous and current year activity. The total increase in tuition and fees is calculated based on the actual amounts received to date during the 2024-25 fiscal year. Since the year is not completed at the time this budget was prepared, it is subject to change.	\$152k
2 .	Increase in property tax revenue based on 3% increase in property tax assessments and no change in the collectability rate from the prior year.	\$120k
3 .	Increase in State resources (FTE) based on a 3% increase which is conservative compared to the 6% increase included in the Governor's Revenue Budget. This may change with the implementation of changes to the community college funding formula for the 2025-26 fiscal year.	\$699k
4 .	Decrease in Interest Earnings as a result of lower interest rates and a reduction of cash on hand.	\$(169k)
5 .	Increase in Miscellaneous Revenue sources mainly from grant and special revenue sources.	\$ 11k
6 .	Reduction of Transfer In from community education coursework.	\$(25k)
General Fund Budget Changes / Highlights		
7 .	2025-26 3% salary increase for faculty on salary scale and 2% stipends for faculty above salary scale	(\$132k) (salary and benefits)
8 .	Addition of FT Nursing Faculty position	(\$120k) (salary and benefits)
9 .	Added funding for PT Adjunct instruction in Allied Health	(\$ 41k) (salary and benefits)
10 .	3% Increase in Overload pay	(\$ 24k) (salary and benefits)
11 .	3/4 Professional Employee Retiring at end of 2025	\$ 59k (salary and benefits)
12 .	Addition of 1/2 FT Director of Tech. Infrastructure position starting January, 2026 other 1/2 in 26-27	(\$ 85k) (salary and benefits)
13 .	Added 1/2 FT IT Network Security Administrator position amount other 1/2 was in 24-25	(\$ 54k) (salary and benefits)
14 .	Investment in Information Technology (IT) salaries to retain staff and be more competitive in the region	(\$ 10k) (salary and benefits)
15 .	Replace 1 FT IT Help Desk position with FT IT Systems Administrator position	\$ 6k (salary and benefits)
16 .	2025-26 3% increase for FT and PT classified staff to be in compliance with mandated minimum wage	(\$113k) (salary and benefits)
17 .	2025-26 3% increase for FT and PT professional staff salaries	(\$319k) (salary and benefits)
18 .	2025-26 3% increase for Administrative salaries	(\$ 55k) (salary and benefits)
19 .	Increase in anticipation of not qualifying for Financial Aid match waivers for SEOG and FWS	(\$ 65k) (materials and services)
20 .	Additional funding for Board travel and moved membership fee to general expense	(\$ 7k) (materials and services)
21 .	Increase for facility master plan cost	(\$ 50k) (materials and services)
22 .	Added CTE recruiting and retention event funding to CTE Dean account	(\$ 11k) (materials and services)

Budget Assumptions/Highlights (continued)

General Fund Budget Changes / Highlights (continued)		
23 .	Increase in student tuition waivers by 3% to compensate for \$3 increase in tuition	(\$ 31k) (materials and services)
24 .	Increase in budget for bad debt writeoffs	(\$ 23k) (materials and services)
25 .	Added funding for supplies for new Allied Health programs	(\$ 25k) (materials and services)
26 .	Increase in property insurance premiums	(\$ 25k) (materials and services)
27 .	Increase in athletics budget for rising costs of travel and supplies □	(\$ 5k) (materials and services)
28 .	Addition to wrestling budget to cover travel costs and supplies	(\$ 15k) (materials and services)
29 .	Increase in travel budget for President's office □	(\$ 5k) (materials and services)
30 .	Added budget for Software-Based Information Technology Agreements (SBITA)	(\$353k) (materials and services)
Personnel - Faculty & Staff Information		
31 .	Faculty raises = \$46k (3%) PERS = \$ 82k Faculty Insurance & Other Benefits = \$4k	
32 .	Classified raises = \$43k (3%) PERS = \$ 66k Classified Insurance & Other Benefits = \$4k	
33 .	Professional raises = \$138k (3%) PERS = \$154k Professional Insurance & Other Benefits = \$0	
34 .	Administrative raises = \$26k (3%) PERS = \$ 26k Administrative Insurance & Other Benefits = \$0	

**SUMMARY OF ALL FUNDS
2025-26 PROPOSED BUDGET**



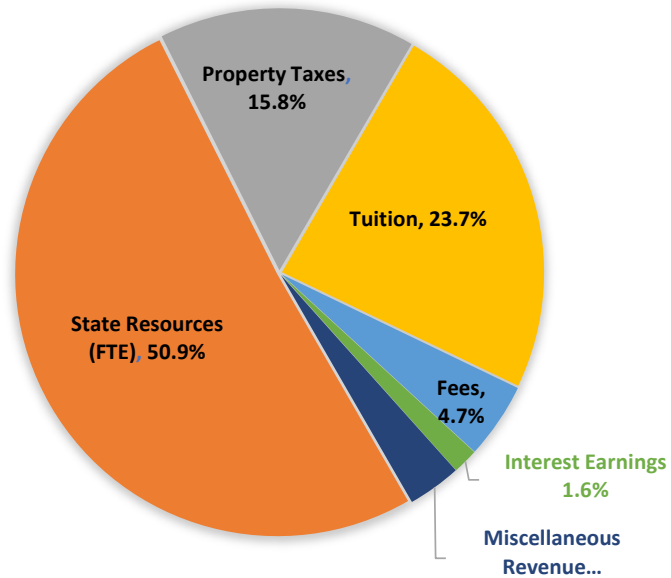
Summary of All Funds 2025-26 Budget

No.	Fund Title	2024-25		2025-26 Adopted Budget	Percent of 2025-26
		Final	Budget		
11	General Fund	\$22,775,979		\$24,290,513	26.6%
12	Special Revenue Fund	18,403,860		22,354,459	24.5%
13	Debt Service Fund	2,062,083		2,081,460	2.3%
14	Capital Projects Fund	13,800,000		15,500,000	17.0%
15	Reserve Fund	6,815,000		8,476,000	9.3%
21	Auxiliary Fund	7,278,450		7,260,230	8.0%
31	Agency Fund	1,555,485		1,493,830	1.6%
32	Financial Aid Fund	9,675,000		9,766,000	10.7%
Total		<u>\$82,365,857</u>		<u>\$91,222,492</u>	<u>100.0%</u>

General Fund

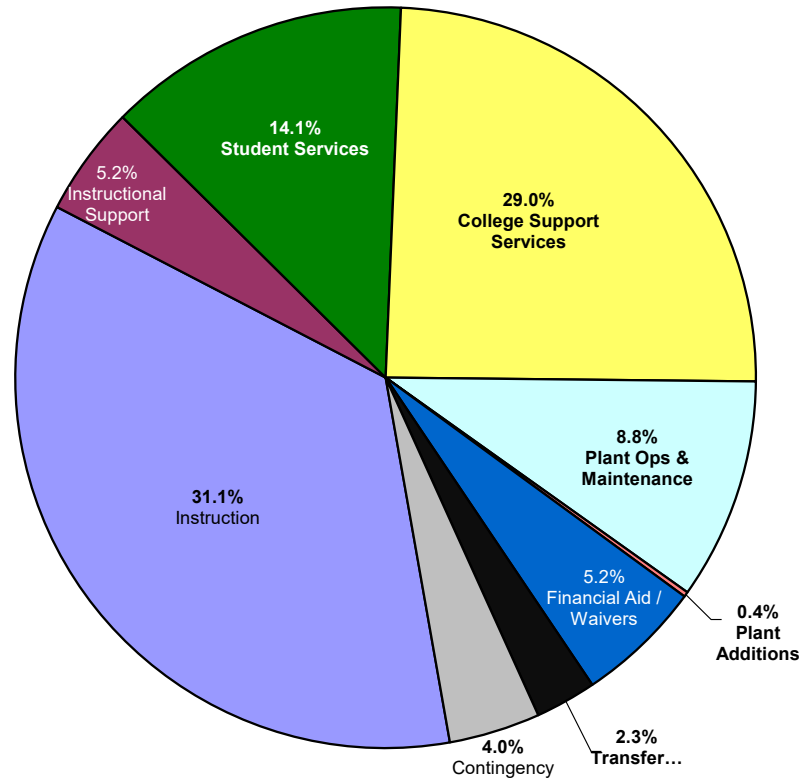
General Fund Resources:

State Resources (RFTE)	\$ 10,864,143
Property Taxes	3,377,102
Tuition	5,067,382
Fees	997,073
Interest Earnings	335,812
Misc. Revenue	699,000
Transfers In	-
Beginning Balance	2,950,000
Total Resources	\$ 24,290,513



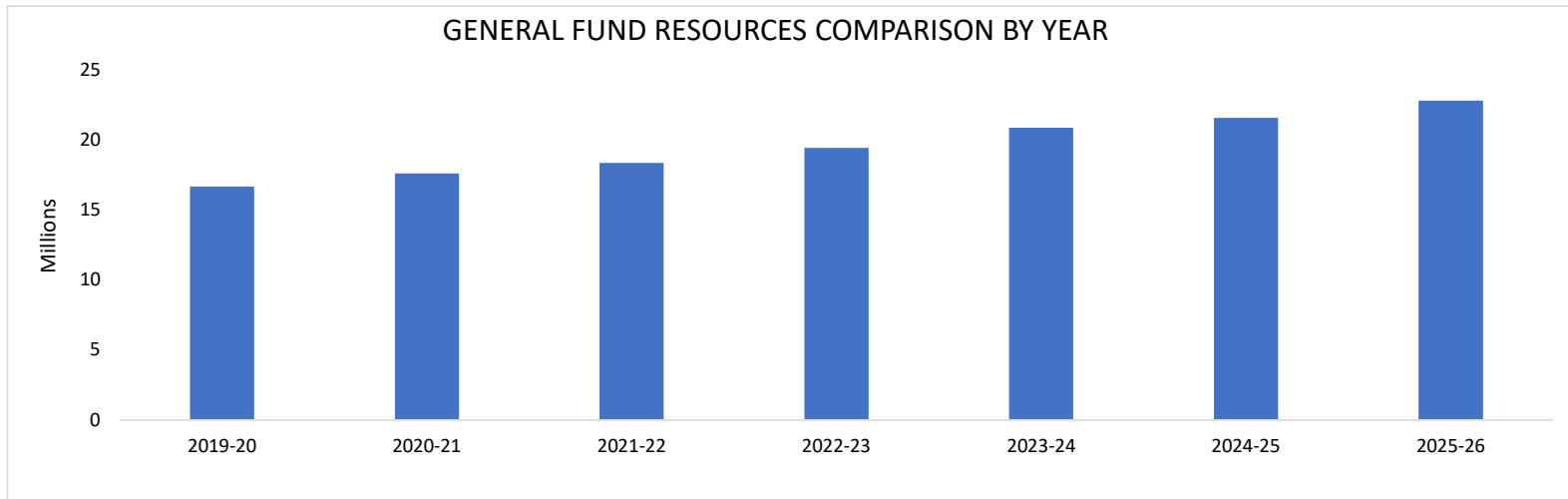
General Fund Requirements:

Instruction	\$ 7,456,710
Instructional Support	1,248,390
Student Services	3,371,360
College Support Services	6,948,680
Plant Ops & Maintenance	2,108,295
Plant Additions	88,000
Financial Aid / Waivers	1,257,710
Transfers Out	561,368
Contingency	950,000
Unappropriated Ending Fund Balance	300,000
Total Requirements	\$ 24,290,513



General Fund Resources

- * General fund resources consist of State resources (FTE reimbursement), property taxes, tuition, fees, interest income, miscellaneous revenue, transfers in, and beginning fund balance.
- * The amount budgeted for state resources (FTE reimbursement) is a 3% increase from the prior year which is conservative compared to the 6% increase included in the Governor's Revenue Budget. Because the actual amount to be received by each college is calculated using a formula based on several different factors, and because 2025-26 is the second year to begin switching to a new performance-based funding formula, the actual amount allocated is subject to change.
- * The College anticipates property tax revenues to increase by approximately \$120k. Annual assessments are allowed by statute to increase up to 3% per year, which is the percentage used to calculate the amount budgeted for 2025-26. The increase is less than a straight 3% because it is projected using the actual amount received to date in 2024-25 which is slightly less than the budgeted amount.
- * The College's enrollment has seen an increase for 2024-25, this budget projects an increase of 2% in enrollment. In addition it includes a \$3 per credit increase in tuition. The result of these increases amounts to approximately \$159k in additional tuition and fees for 2025-26.
- * Interest income decreased by \$169k due to the anticipation of lower interest rates as well as a decrease in cash on hand.
- * The budget for miscellaneous income has increased by \$11k as a result of anticipated increases in administrative fees from the Department of Corrections and grants.
- * The Beginning Fund Balance is projected to be \$2,950,000. The College is working diligently towards increasing enrollment through marketing efforts and program development.



General Fund Resources

Resources	Historical Data			2025-26		
	Actual		Final Budget 2024-25	Proposed Budget	Approved Budget	Adopted Budget
	2022-23	2023-24				
State Resources (FTE)	8,985,836	10,214,375	10,164,568	10,864,143	10,864,143	10,864,143
Property Taxes	2,958,778	2,966,820	3,257,274	3,377,102	3,377,102	3,377,102
Tuition	4,222,008	4,660,413	4,920,298	5,067,382	5,067,382	5,067,382
Fees	777,462	937,264	984,750	997,073	997,073	997,073
Lost Revenue from COVID-19	163,117	-	-	-	-	-
Interest Earnings	381,010	641,733	505,000	335,812	335,812	335,812
Miscellaneous Revenue	380,025	330,361	688,106	699,000	699,000	699,000
Other Sources/Transfers In	15,000	353,273	25,000	-	-	-
Beginning Balance	2,960,928	2,862,777	2,230,983	2,950,000	2,950,000	2,950,000
Total Resources	20,844,164	22,967,017	22,775,979	24,290,513	24,290,513	24,290,513

General Fund Requirements by Function

- * Instruction budgets increased by of \$435,988. This includes the addition of a 6th Nursing faculty position as well as the addition of adjunct faculty funding and supplies for new Allied Health programing. Additionally, faculty and staff salary increases and benefit increases were included in all areas of the budget, including instruction.
- * Instructional Support budgets increased by \$56,529 which includes the addition of funding to support CTE recruiting activities.
- * The budgets in the Student Services function increased by \$147,293. This includes additional support for athletic programs including additional support for the wrestling program.
- * Increases in the College Support Services function amounted to \$698,283. An additional professional staff position in the IT department was added to direct the development and maintainence of the College's IT infrastucture. It also includes funding to develop a new facility master plan, an increase in liability insurance and funds to support board travel and migrate critical software subscriptions.
- * The Plant Operations and Plant Additions budgets increased a total of \$63,285 as a result of an increase in utilities and contintued funding in plant additions to cover the cost of items needed as a result of the Civil Rights audit.
- * The increase in the Financial Aid/Waivers budget is due to increasing waivers to cover the corresponding \$3/credit tuition increase in the 2025-26 budget as well as increasing the financial aid match budget as the college may not qualify for a waiver of this for 2025-26.
- * Transfers out were adjusted to the required amounts for debt service payments including bond fees and other costs. Other transfers out are similar to annual transfers to reserve funds for items designated by the board.

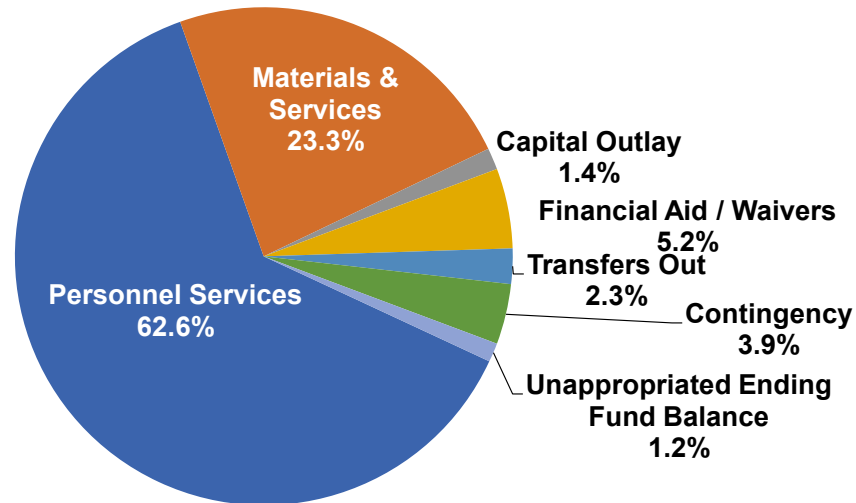
General Fund Requirements by Function

Function	Historical Data			2025-26		
	Actual		Final Budget 2024-25	Proposed Budget	Approved Budget	Adopted Budget
	2022-23	2023-24				
Instruction	6,061,044	6,327,074	7,020,722	7,456,710	7,456,710	7,456,710
Instructional Support	862,734	1,085,572	1,191,861	1,248,390	1,248,390	1,248,390
Student Services	2,543,740	2,863,977	3,224,067	3,371,360	3,371,360	3,371,360
College Support Services	4,914,108	5,809,894	6,250,397	6,948,680	6,948,680	6,948,680
Plant Ops & Maintenance	1,941,492	1,997,501	2,045,010	2,108,295	2,108,295	2,108,295
Plant Additions	60,000	59,715	88,000	88,000	88,000	88,000
Financial Aid/Waivers	1,033,502	1,136,057	1,138,554	1,257,710	1,257,710	1,257,710
Transfers out	564,768	566,068	567,368	561,368	561,368	561,368
Contingency	-	-	950,000	950,000	950,000	950,000
Unappropriated Ending Fund Balance	2,862,777	3,121,159	300,000	300,000	300,000	300,000
Total Requirements	20,844,168	22,967,017	22,775,979	24,290,513	24,290,513	24,290,513

General Fund Requirements by Object

- * Personnel services budget increase of \$905k is a net amount of numerous increases and decreases. The changes are outlined in detail on page 11 under General Fund Budget Changes/Highlights.
- * Materials and Services, Capital Outlay, Financial Aid/Waivers, and Transfers Out budgets show a combined net increase of \$609k consisting of various increases and decreases across all budget areas as further described on page 19 as well as outlined in the budget message on pages 2 through 4.

Expenditures by Object



General Fund Requirements by Object

Object	Historical Data			2025-26		
	Actual		Final Budget 2024-25	Proposed Budget	Approved Budget	Adopted Budget
	2022-23	2023-24				
Personnel Services	11,199,390	12,513,728	14,301,261	15,206,358	15,206,358	15,206,358
Materials & Services	4,354,897	4,914,631	5,173,756	5,671,250	5,671,250	5,671,250
Capital Outlay	828,831	715,374	345,040	343,827	343,827	343,827
Financial Aid / Waivers	1,033,502	1,136,057	1,138,554	1,257,710	1,257,710	1,257,710
Transfers Out	564,768	566,068	567,368	561,368	561,368	561,368
Contingency	-	-	950,000	950,000	950,000	950,000
Unappropriated Ending Fund Balance	2,862,777	3,121,159	300,000	300,000	300,000	300,000
Total Requirements	20,844,165	22,967,017	22,775,979	24,290,513	24,290,513	24,290,513

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General Fund Appropriation Categories

INSTRUCTION: (33)

Classroom General
Agriculture/Animal Sci/Crop Sci
Art
Business Education
CIS/Cybersecurity
English & Speech
Livestock Center
Rodeo
Welding/Fabrication
Criminal Justice
Math
Music
Natural Resources/Wildland Fire
Nursing
Physical Education/HDEV
Science
Social Science
Summer Programs
Dual Credit
Addiction Studies
ABS/Developmental Education
ESOL
EMT Training/Paramedic
BizCenter Match (SBDC)
Workforce Training Center
IMAC/AG Mechanics Technology
Aviation
Medical Assistant
Allied Health Programs
Surgical Technologist

INSTRUCTIONAL SUPPORT: (4)

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

STUDENT SERVICES: (25)

Mgmt. of Student Services
Accessibility and Accommodation Services
Registration & Admissions
Student Records
Financial Aid Administration
Student Activities/Programs
Athletics
Sports Complex
Enrollment Services
Multicultural Services
Individual Sports Programs (14)
Testing Center
International Services

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 Effectiveness

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

Instruction budgets increased by \$435,988 or 6.21% in total.

1103 Decrease due to replacement of full-time art instructor at a lower rate than the previous one.

1114 Addition of a 6th Nursing Faculty Position.

1148 Wrestling moved to Student Services/Athletics budget functional area.

1170 Increased funding for adjuncts and supplies to support new programing.

Instruction by Department

Department	Historical Data			2025-26		
	Actual		Final Budget 2024-25	Proposed Budget	Approved Budget	Adopted Budget
	2022-23	2023-24				
1101 Classroom General	891,403	1,013,139	840,527	865,587	865,587	865,587
1102 Agriculture/Animal Sci/Crop Sci	371,714	284,530	375,935	382,782	382,782	382,782
1103 Art	137,264	129,422	149,872	148,751	148,751	148,751
1104 Business Education	333,667	292,326	355,088	362,894	362,894	362,894
1105 CIS/Cybersecurity	40,427	65,096	172,398	178,781	178,781	178,781
1106 English & Speech	387,217	413,535	411,766	423,376	423,376	423,376
1107 Livestock Center	-	62,479	88,649	93,108	93,108	93,108
1108 Rodeo	232,424	204,664	160,194	163,228	163,228	163,228
1109 Welding/Fabrication	167,088	189,449	168,542	173,597	173,597	173,597
1110 Criminal Justice	31,519	41,817	31,656	32,556	32,556	32,556
1111 Math	451,970	502,444	562,397	581,741	581,741	581,741
1112 Music	140,681	148,370	155,627	164,353	164,353	164,353
1113 Natural Resources/Wildland Fire	201,274	177,696	216,837	225,760	225,760	225,760
1114 Nursing	758,531	880,111	779,880	961,205	961,205	961,205
1115 Physical Education/HDEV	120,305	138,029	138,262	144,293	144,293	144,293
1116 Science	581,374	586,566	662,866	678,579	678,579	678,579
1117 Social Science	385,530	404,744	442,943	460,077	460,077	460,077
1119 Summer Programs	225,775	226,463	271,490	279,640	279,640	279,640
1125 Dual Credit	52,952	61,092	104,201	105,861	105,861	105,861
1127 Addiction Studies	-	-	400	400	400	400
1130 ABS/Developmental Ed	1,130	855	20,128	21,118	21,118	21,118
1135 ESOL	42,131	1,569	18,292	19,397	19,397	19,397
1138 EMT Training/Paramedics	24,521	10,871	23,087	23,586	23,586	23,586
1148 Wrestling	-	-	5,663	-	-	-
1155 BizCenter Match (SBDC)	59,443	69,673	63,820	65,470	65,470	65,470
1156 Workforce Training Center	109,888	116,161	141,597	144,179	144,179	144,179
1162 IMAC/Ag Mechanics Technology	98,053	114,841	118,064	122,929	122,929	122,929
1165 Aviation	120,588	84,547	68,792	70,796	70,796	70,796
1166 Medical Assistant	94,175	105,507	107,371	111,909	111,909	111,909
1170 Allied Health Programs	-	-	364,379	450,756	450,756	450,756
Total Instruction	6,061,044	6,325,996	7,020,722	7,456,710	7,456,710	7,456,710

Instructional Support by Department

The Instructional Support budgets increased by \$56,529 or 4.7%.

1202 Increase of \$11K to support ongoing recruiting events for CTE.

Instructional Support by Department

Department	Historical Data			2025-26		
	Actual		Final Budget 2024-25	Proposed Budget	Approved Budget	Adopted Budget
	2022-23	2023-24				
1201 VP of Academic Affairs	334,246	364,377	510,716	548,747	548,747	548,747
1202 Dean of CTE	205,542	272,105	307,158	316,314	316,314	316,314
1207 Academic Computer Support	83,157	196,325	115,200	115,200	115,200	115,200
1210 Library	239,789	252,765	258,787	268,129	268,129	268,129
Total Instructional Support	862,734	1,085,572	1,191,861	1,248,390	1,248,390	1,248,390

Student Services by Department

The Student Services budgets increased by a total of \$140,390 or 4.35%.

1307 Increased general athletics budget for increased travel.

1319 Decrease from position shift to cover housing and student conduct.

1338 Wrestling moved from instruction budget function area with additional funds added to support supplies and travel.

Student Services by Department

Department	Historical Data			2025-26		
	Actual		Final Budget 2024-25	Proposed Budget	Approved Budget	Adopted Budget
	2022-23	2023-24				
1301 Management of Student Services	171,479	190,838	238,499	248,815	248,815	248,815
1302 Access & Accommodation Services	40,289	93,913	156,970	163,295	163,295	163,295
1303 Registration & Admissions	457,223	546,496	737,328	779,990	779,990	779,990
1304 Registrar	139,778	139,116	142,302	156,172	156,172	156,172
1305 Financial Aid Administration	313,881	374,117	401,649	426,009	426,009	426,009
1306 Student Activities/Programs	78,538	71,325	78,265	88,068	88,068	88,068
1307 Athletics	605,486	658,386	698,493	715,498	715,498	715,498
1314 Sports Complex	11,384	3,448	11,000	11,000	11,000	11,000
1315 Enrollment Services	93,146	127,766	127,391	136,387	136,387	136,387
1319 Multicultural Services	103,892	98,782	129,501	115,877	115,877	115,877
1320 Baseball - Men	75,141	79,231	53,487	55,614	55,614	55,614
1321 Basketball - Men	61,809	64,878	43,049	43,004	43,004	43,004
1322 Basketball - Women	39,490	49,939	42,096	43,717	43,717	43,717
1323 Cross Country - Men	24,733	14,892	16,016	16,720	16,720	16,720
1324 Cross Country - Women	15,950	14,497	16,016	16,720	16,720	16,720
1327 Soccer - Men	32,181	43,506	34,302	33,672	33,672	33,672
1328 Soccer - Women	29,791	44,915	37,963	33,815	33,815	33,815
1329 Softball - Women	47,882	50,600	37,639	38,830	38,830	38,830
1330 Tennis - Men	16,063	16,294	16,413	17,148	17,148	17,148
1331 Tennis - Women	15,784	16,270	16,413	17,148	17,148	17,148
1332 Track - Men	25,901	21,713	19,244	19,980	19,980	19,980
1333 Track - Women	24,204	18,915	18,721	19,425	19,425	19,425
1334 Volleyball - Women	54,147	50,584	36,933	38,979	38,979	38,979
1338 Wrestling	-	-	-	20,833	20,833	20,833
1345 Testing Center	58,886	66,715	107,132	107,397	107,397	107,397
1347 International Services	6,682	7,201	7,250	7,250	7,250	7,250
Total Student Services	2,543,740	2,864,337	3,224,067	3,371,360	3,371,360	3,371,360

College Support Services by Department

Total College Support Services budgets increased by \$693,283 or 11.09%.

1503 Moved membership costs to 1508 and increased travel by \$7,000.

1506 Part-time employee with benefits retiring at the end of 2025.

1507 Salary and benefits increases including Director or Tech. Infrastructure and Network Security Administrator.

1508 Membership costs moved from 1503 to this account. Additional funding includes facilities master plan update and SBITA contracts.

College Support Services by Department

Department	Historical Data			2025-26		
	Actual		Final Budget 2024-25	Proposed Budget	Approved Budget	Adopted Budget
	2022-23	2023-24				
1501 Public Information	269,751	245,256	472,649	481,810	481,810	481,810
1502 Printing	73,617	101,250	105,150	105,150	105,150	105,150
1503 Board of Education	61,215	69,672	68,368	25,018	25,018	25,018
1504 President's Office	404,682	435,773	450,636	478,463	478,463	478,463
1505 Human Resources	355,248	429,529	458,694	492,599	492,599	492,599
1506 Business Office	585,379	660,972	826,866	797,772	797,772	797,772
1507 Information Technology	1,994,677	2,615,721	2,364,657	2,538,413	2,538,413	2,538,413
1508 Other General Costs	533,555	534,987	774,636	1,255,223	1,255,223	1,255,223
1510 Development Office	137,677	193,914	108,261	116,628	116,628	116,628
1511 Campus Security	234,589	240,947	313,620	336,978	336,978	336,978
1512 Switchboard	26,759	25,515	28,607	30,005	30,005	30,005
1514 Institutional Effectiveness	236,960	256,358	278,256	290,621	290,621	290,621
Total College Support Services	4,914,108	5,809,894	6,250,397	6,948,680	6,948,680	6,948,680

Plant Operations & Maintenance by Department

The Plant Operations & Maintenance budgets increased by a total of \$63,285 or 3.09%.

- 1602** The Plant Operations budget increase slightly as the department has mostly part-time employees so PERS, Insurance, and other payroll costs have increased accordingly.

Department	Historical Data			2025-26		
	Actual		Final Budget 2024-25	Proposed Budget	Approved Budget	Adopted Budget
	2022-23	2023-24				
1601 Utilities	588,852	533,912	619,096	619,097	619,097	619,097
1602 Plant Operations	1,352,640	1,463,589	1,425,914	1,489,198	1,489,198	1,489,198
Total Plant Operations and Maintenance	1,941,492	1,997,501	2,045,010	2,108,295	2,108,295	2,108,295

Plant Additions by Department

- 1650** The Plant Additions budget is used to perform small construction and renovations across campus each year.
The Plant Additions budget remains the same and continues to cover the cost of items highlighted by the Civil Rights audit.

Department	Historical Data			2025-26		
	Actual		Final Budget 2024-25	Proposed Budget	Approved Budget	Adopted Budget
	2022-23	2023-24				
1650 Plant Additions	60,000	59,715	88,000	88,000	88,000	88,000
Total Plant Additions	60,000	59,715	88,000	88,000	88,000	88,000

Financial Aid by Department

1801 The College may be required to provide a 25% match for Federal College Work-study and Supplemental Educational Opportunity Grants (SEOG) awarded to students. An appeal has been filed and is awaiting a final decision.

1802 The increase in the College Waivers budget is due to the corresponding \$3/credit tuition increase in the 2025-26 fiscal year.

Department	Historical Data			2025-26		
	Actual		Final Budget 2024-25	Proposed Budget	Approved Budget	Adopted Budget
	2022-23	2023-24				
1801 Financial Aid Match	3,182	64,803	21,234	86,871	86,871	86,871
1802 College Waivers	1,030,320	1,071,254	1,117,320	1,170,839	1,170,839	1,170,839
Total Financial Aid	1,033,502	1,136,057	1,138,554	1,257,710	1,257,710	1,257,710

Other Appropriation Categories by Department

Transfer to Sabbatical Reserve	\$10,000
Transfer to Non-Faculty Professional Development Reserve	5,000
Transfer to IT Reserve - Computing Infrastructure	100,000
Transfer to Innovation Reserve	25,000
Transfer to Buildings Reserve	130,000
Transfer to Lawnmower Replacement Reserve	10,000
Transfer to Athletic Playoff Travel Reserve	10,000
Transfer to Debt Service Fund	271,368
Total Transfers Out	<u>\$561,368</u>

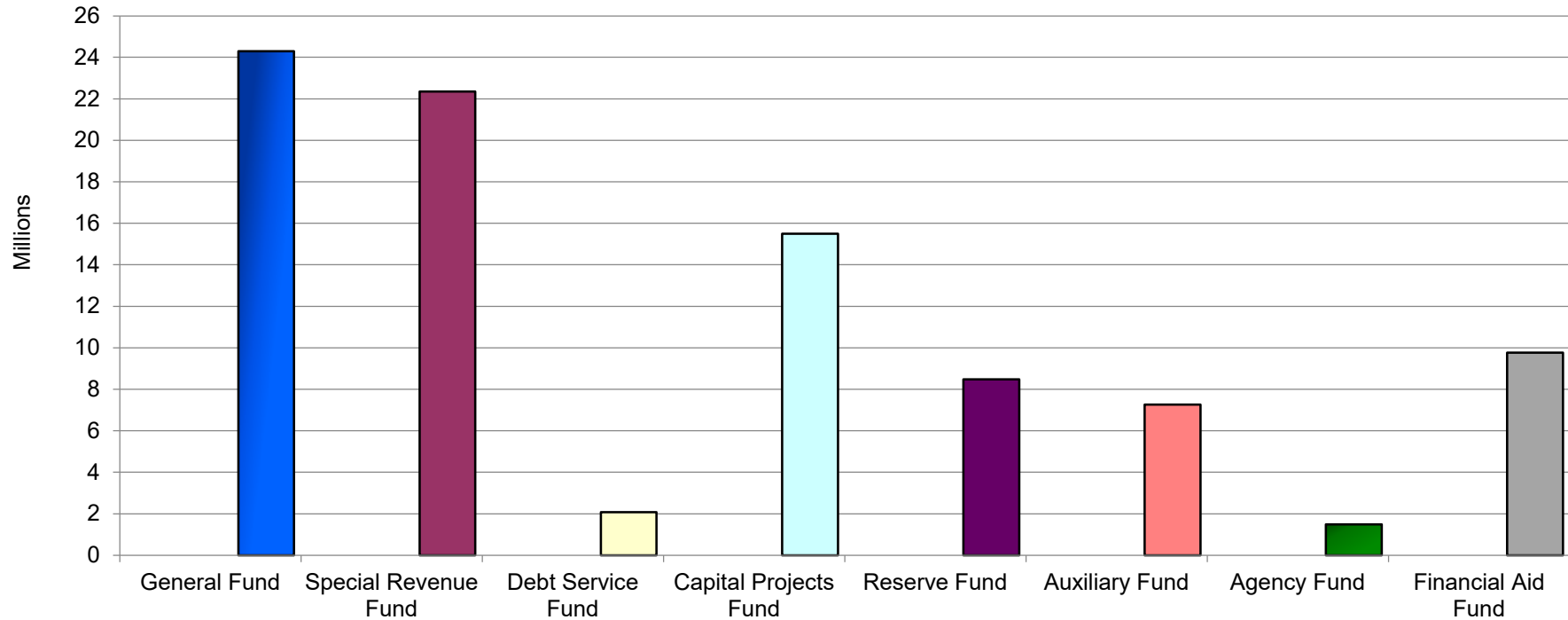
Department	Historical Data			2025-26		
	Actual		Final Budget 2024-25	Proposed Budget	Approved Budget	Adopted Budget
	2022-23	2023-24				
1917 Transfers Out	564,768	566,068	567,368	561,368	561,368	561,368
1901 Contingency	-	-	950,000	950,000	950,000	950,000
1990 Ending Fund Balance	2,862,777	3,121,159	300,000	300,000	300,000	300,000
Total Other	3,427,545	3,687,227	1,817,368	1,811,368	1,811,368	1,811,368

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2025-26 Treasure Valley Community College

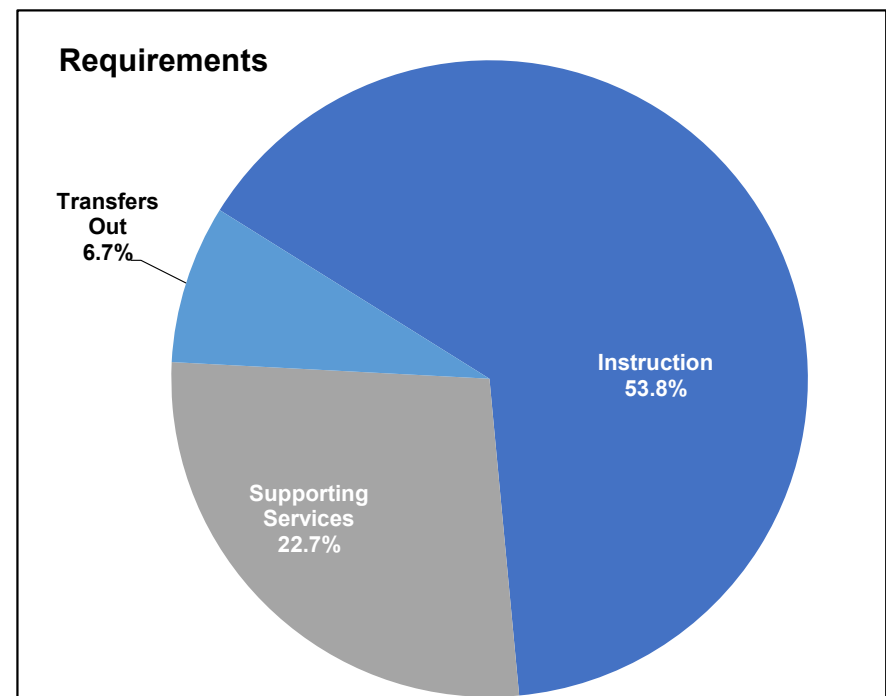
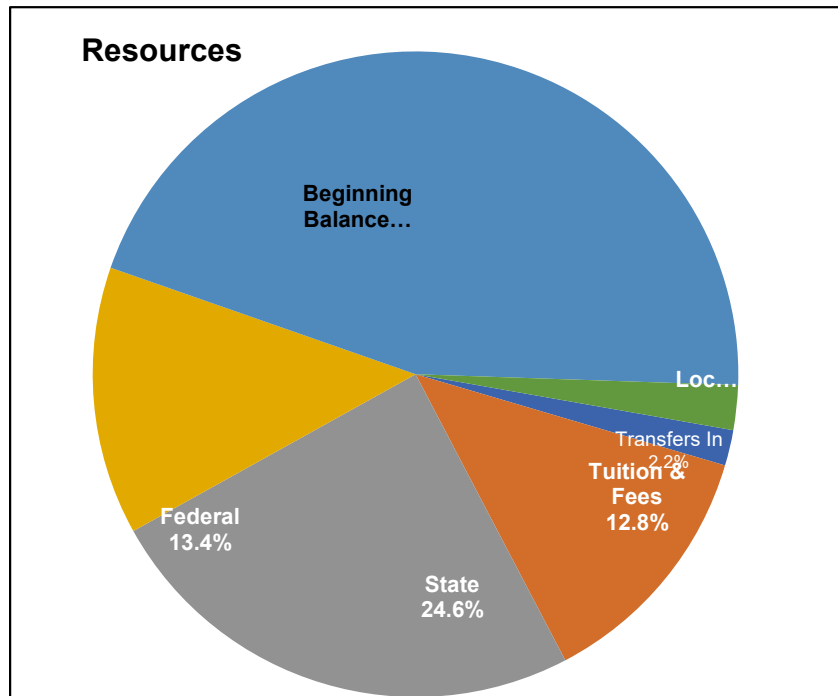
Other Funds

General Fund	24,290,513	26.6%
Special Revenue Fund	22,354,459	24.5%
Debt Service Fund	2,081,460	2.3%
Capital Projects Fund	15,500,000	17.0%
Reserve Fund	8,476,000	9.3%
Auxiliary Fund	7,260,230	8.0%
Agency Fund	1,493,830	1.6%
Financial Aid Fund	9,766,000	10.7%
Total	<u><u>\$91,222,492</u></u>	<u><u>100.0%</u></u>



Special Revenue Fund

- * Resources budgeted in this fund are the estimated income from grants and contracts with local, state, and federal agencies. This includes large federal and state grants such as Perkins, HEP, CAMP, Department of Corrections, Employee Retention Tax Credit, and Renewable Energy, as well as numerous other smaller federal, state, and local 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.
- * Funds are budgeted to be transferred to the capital projects fund to support the Evelyn S. Dame Nursing and Allied Health Professions project if needed.



Special Revenue Fund

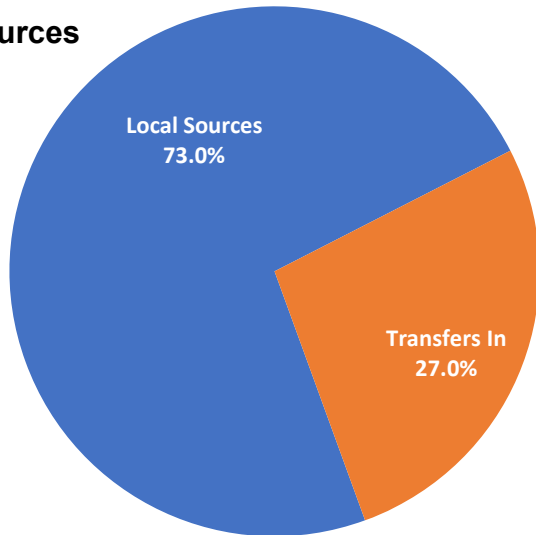
	Historical Data			2025-26		
	Actual		Final Budget 2024-25	2025-26 Proposed Budget	Approved Budget	Adopted Budget
	2022-23	2023-24				
Resources						
Local	372,792	716,433	630,000	400,000	400,000	400,000
Tuition & Fees	2,228,291	2,700,957	2,855,000	2,851,313	2,851,313	2,851,313
State	6,052,365	4,889,851	5,868,000	5,500,000	5,500,000	5,500,000
Federal	4,301,239	1,951,656	2,600,000	3,000,000	3,000,000	3,000,000
Transfers In	0	-	500,000	500,000	500,000	500,000
Beginning Balance	2,426,803	5,719,202	5,950,860	10,103,146	10,103,146	10,103,146
Total	15,381,490	15,978,099	18,403,860	22,354,459	22,354,459	22,354,459
Requirements						
Instruction	5,486,235	6,695,950	11,825,000	12,020,000	12,020,000	12,020,000
Supporting Services	1,678,674	1,446,718	6,078,860	5,078,800	5,078,800	5,078,800
Transfers Out	-	-	500,000	1,500,000	1,500,000	1,500,000
Unappropriated Ending Fund Balance	8,216,581	7,835,431	0	3,755,659	3,755,659	3,755,659
Total	15,381,490	15,978,099	18,403,860	22,354,459	22,354,459	22,354,459

Debt Service Fund

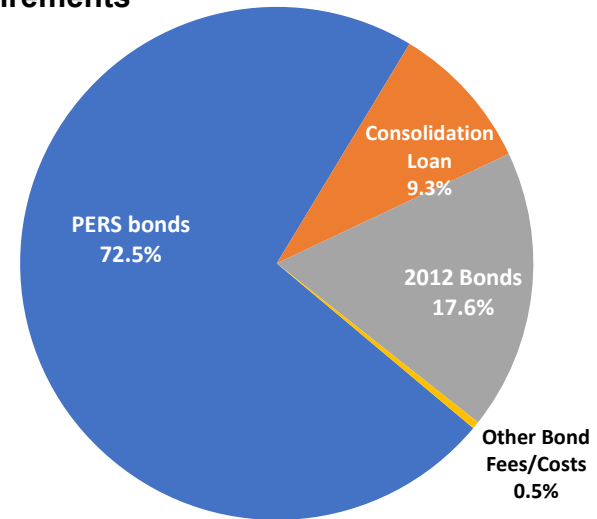
- * Resources budgeted in this fund are transfers from other funds and other local sources.
- * Requirements in this fund are budgeted interest, principal, and other fees and costs for approved debt service payments.

Debt service payments:	2025-26
PERS Bonds	1,510,092
Consolidation Loan	194,118
2012 Housing Bonds	367,250
Other Bond Fees/Costs	10,000
Total	\$2,081,460

Resources



Requirements

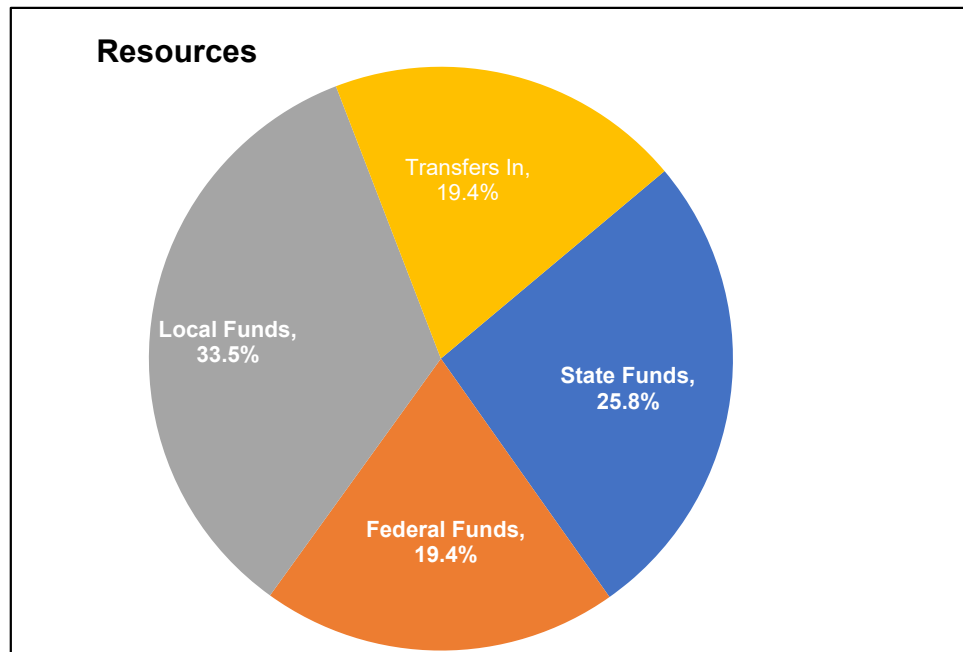


Debt Service Fund

	Historical Data			2025-26		
	Actual		Final Budget 2024-25	Proposed Budget	Approved Budget	Adopted Budget
	2022-23	2023-24				
Resources						
Local Sources	1,303,494	1,363,495	1,436,715	1,520,092	1,520,092	1,520,092
Transfers In	632,768	624,068	625,368	561,368	561,368	561,368
Beginning Balance	-	-	-	-	-	-
Total	1,936,262	1,987,563	2,062,083	2,081,460	2,081,460	2,081,460
Requirements						
Debt Service	1,936,262	1,987,563	2,062,083	2,081,460	2,081,460	2,081,460
Transfers Out	-	-	-	-	-	-
Unappropriated Ending Fund Balance	-	-	-	-	-	-
Total	1,936,262	1,987,563	2,062,083	2,081,460	2,081,460	2,081,460

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 2025-26 Capital Projects Fund budget includes appropriations for the Evelyn S. Dame Nursing and Allied Health Professions Center. It is under construction and is expected to be completed by April of 2026.

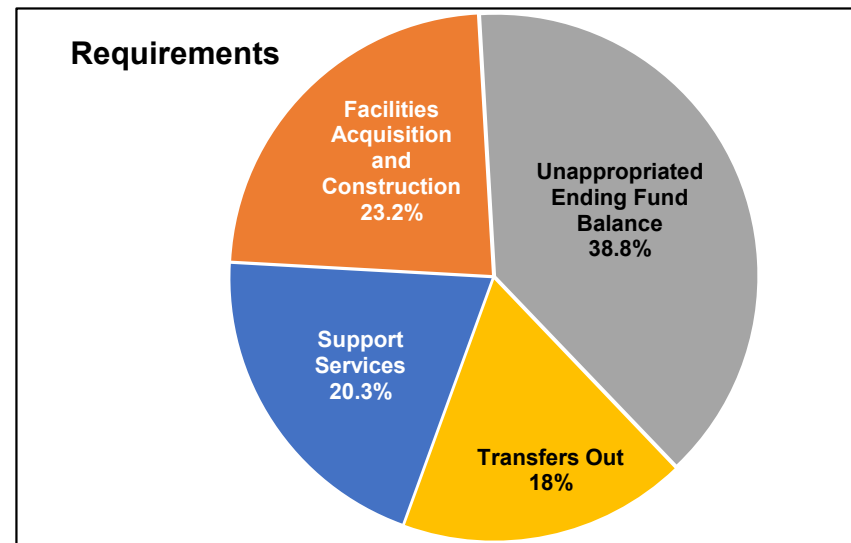
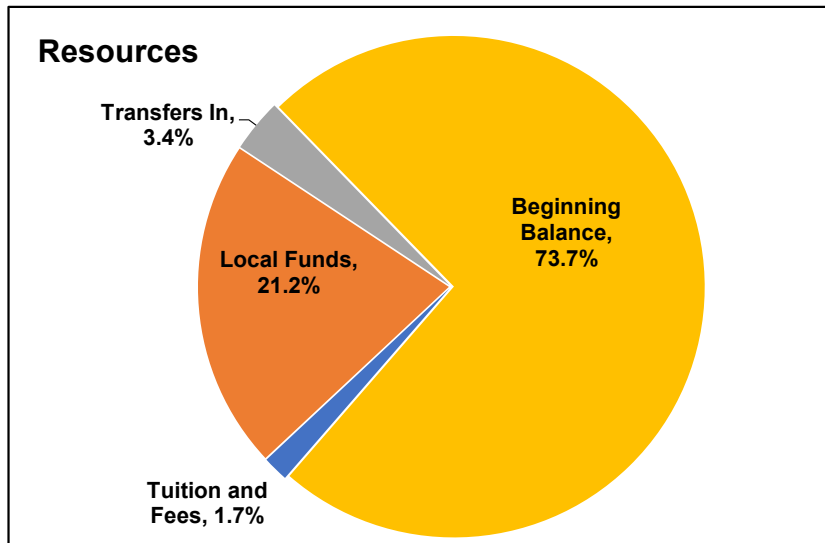


Capital Projects Fund

	Historical Data			2025-26		
	Actual		Final Budget 2024-25	Proposed Budget	Approved Budget	Adopted Budget
	2022-23	2023-24				
Resources						
State Funds	100,966	240,636	4,500,000	4,000,000	4,000,000	4,000,000
Federal Funds	-	-	3,000,000	3,000,000	3,000,000	3,000,000
Local Funds	-	1,211,631	4,500,000	5,200,000	5,200,000	5,200,000
Transfers In/Other Sources	-	-	500,000	3,000,000	3,000,000	3,000,000
Beginning Balance	154,988	90,830	1,300,000	300,000	300,000	300,000
Total	255,954	1,543,097	13,800,000	15,500,000	15,500,000	15,500,000
Requirements						
Facilities Acquisition and Construction	165,124	449,431	13,300,000	15,000,000	15,000,000	15,000,000
Debt Service	-	-	-	-	-	-
Transfers Out	-	-	500,000	500,000	500,000	500,000
Unappropriated Ending Fund Balance	90,830	1,093,666	-	-	-	-
Total	255,954	1,543,097	13,800,000	15,500,000	15,500,000	15,500,000

Reserve Fund

- * Periodically, reserve funds are established by the board of trustees to accumulate funds from a specific source in order to be prepared for known or unknown expenses and/or legislative mandates that may come up in the future.
- * Resources come from the General Fund in the form of transfers as well as PERS and Medical insurance charges to all areas. Aviation flight lab fees also come into this fund to build up funds for teaching out the classes should there be any unforeseen emergencies encountered in the program. The student capital projects fee of \$1 per credit which began in the 2019-20 fiscal year is included in this fund as well as nursing fees which are accumulating for the eventual purchase of new equipment for the nursing program.
- * Requirements will be used for the specific purposes for which the accounts were established.
- * Funds are budgeted to be transferred to the capital projects fund to support the Evelyn S. Dame Nursing and Allied Health Professions project if needed.

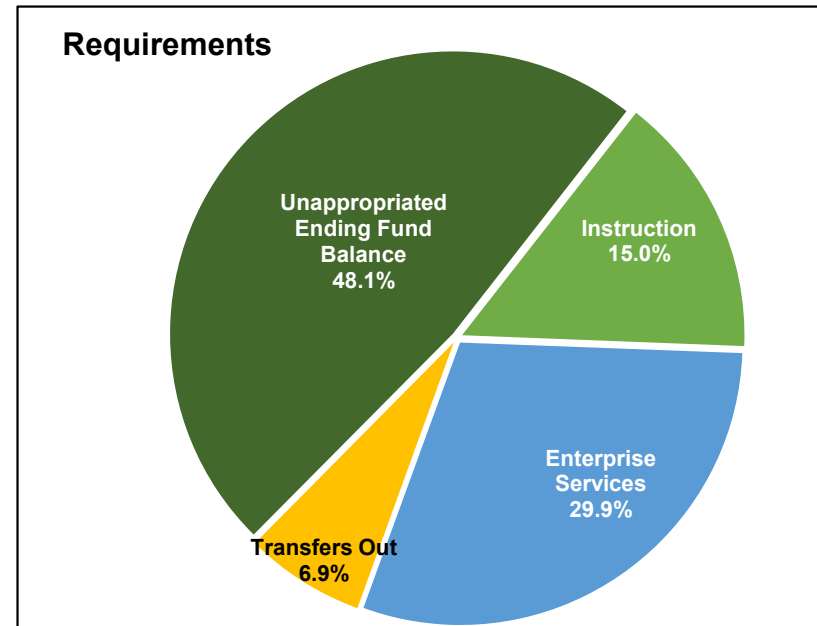
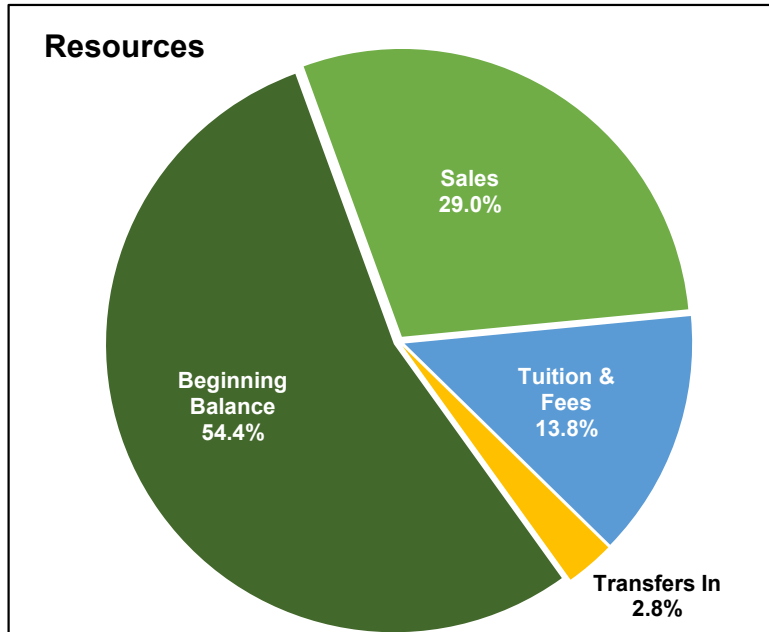


Reserve Fund

	Historical Data			2025-26		
	Actual		Final Budget 2024-25	Proposed Budget	Approved Budget	Adopted Budget
	2022-23	2023-24				
Resources						
Tuition and Fees	89,945	83,915	140,000	140,000	140,000	140,000
Local Funds	1,218,071	1,686,240	1,085,000	1,801,000	1,801,000	1,801,000
Transfers In	280,000	290,000	490,000	290,000	290,000	290,000
Beginning Balance	4,520,309	5,420,233	5,100,000	6,245,000	6,245,000	6,245,000
Total	6,108,325	7,480,388	6,815,000	8,476,000	8,476,000	8,476,000
Requirements						
Support Services	688,092	165,414	1,232,500	1,723,000	1,723,000	1,723,000
Facilities Acquisition and Construction	-	60,661	1,439,000	1,966,000	1,966,000	1,966,000
Transfers Out	-	-	600,000	1,500,000	1,500,000	1,500,000
Unappropriated Ending Fund Balance	5,420,233	7,254,313	3,543,500	3,287,000	3,287,000	3,287,000
Total	6,108,325	7,480,388	6,815,000	8,476,000	8,476,000	8,476,000

Auxiliary Fund

- * The Auxiliary Fund includes food services, housing services, bookstore services, printing services, transportation services, and the Caldwell Center accounts.
- * Both revenues and expenditures are expected to be higher due to inflation. They are also impacted by the limited offerings at the Caldwell Center.

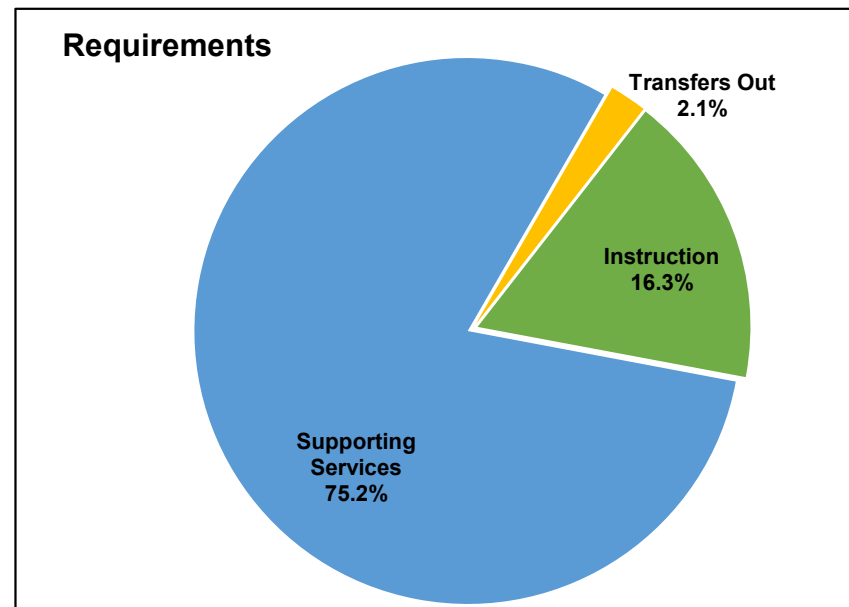
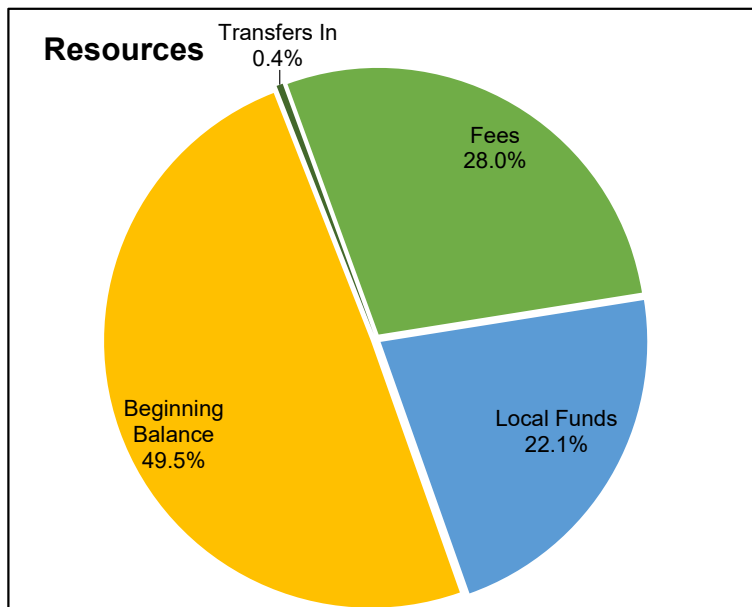


Auxiliary Fund

	Historical Data			2025-26		
	Actual		Final Budget 2024-25	Proposed Budget	Approved Budget	Adopted Budget
	2022-23	2023-24				
Resources						
Sales	1,656,116	1,865,413	2,032,500	2,108,000	2,108,000	2,108,000
Tuition & Fees	1,458,729	564,638	1,225,950	1,005,000	1,005,000	1,005,000
Transfers In	-	-	200,000	200,000	200,000	200,000
Beginning Balance	4,290,492	4,164,079	3,820,000	3,947,230	3,947,230	3,947,230
Total	7,405,337	6,594,130	7,278,450	7,260,230	7,260,230	7,260,230
Requirements						
Instruction	896,585	548,940	1,331,322	1,092,304	1,092,304	1,092,304
Enterprise Services	1,554,370	1,606,606	1,958,490	2,174,127	2,174,127	2,174,127
Transfers Out	348,000	348,000	548,000	500,000	500,000	500,000
Unappropriated Ending Fund Balance	4,164,079	4,090,584	3,440,638	3,493,799	3,493,799	3,493,799
Total	6,963,034	6,594,130	7,278,450	7,260,230	7,260,230	7,260,230

Agency Fund

- * The Agency Fund is used by various departments and student organizations for the purposes of club and other activities on campus.
- * Revenues come primarily from activities and specific fund-raisers organized by various departments and student groups on campus.
- * Expenditures are used for the facilitation of these campus-related activities.

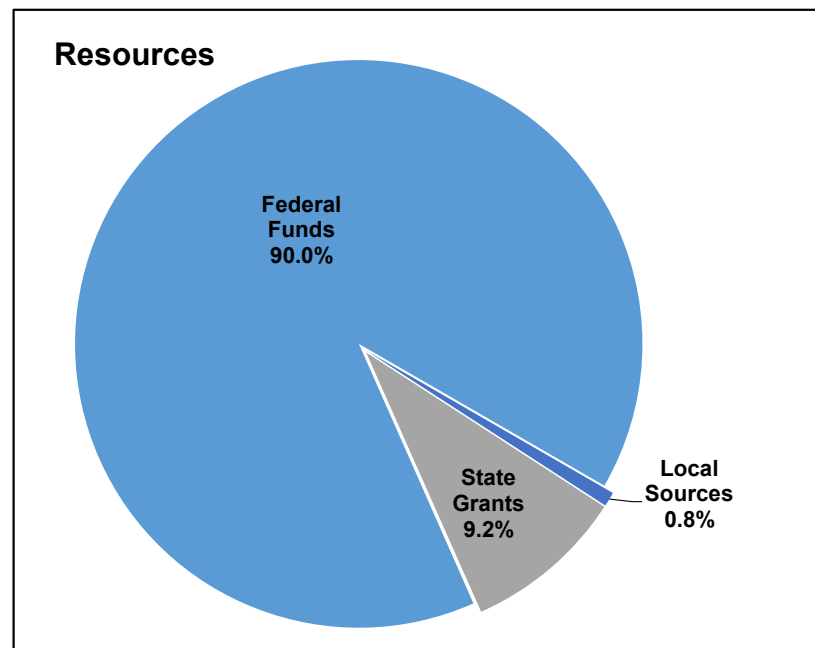


Agency Fund

	Historical Data			2025-26		
	Actual		Final Budget 2024-25	Proposed Budget	Approved Budget	Adopted Budget
	2022-23	2023-24				
Resources						
Fees	417,475	399,791	431,000	418,850	418,850	418,850
Local Funds	284,818	281,207	380,250	330,200	330,200	330,200
Transfers In	-	20,224	2,000	5,800	5,800	5,800
Beginning Balance	795,205	771,023	742,235	738,980	738,980	738,980
Total	1,497,498	1,472,245	1,555,485	1,493,830	1,493,830	1,493,830
Requirements						
Instruction	68,336	79,033	500,865	243,290	243,290	243,290
Supporting Services	603,262	633,249	920,906	1,123,711	1,123,711	1,123,711
Transfers Out	15,000	20,224	27,000	30,800	30,800	30,800
Unappropriated Ending Fund Balance	771,023	739,739	106,714	96,029	96,029	96,029
Total	1,457,621	1,472,245	1,555,485	1,493,830	1,493,830	1,493,830

Financial Aid Fund

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



Financial Aid Fund

	Historical Data			2025-26		
	Actual		Final Budget 2024-25	Proposed Budget	Approved Budget	Adopted Budget
	2022-23	2023-24				
Resources						
Local Sources	-	55,046	-	80,000	80,000	80,000
State Grants	500,165	596,231	850,000	900,000	900,000	900,000
Federal Funds	5,633,000	5,013,418	8,825,000	8,786,000	8,786,000	8,786,000
Beginning Balance	-	1,819	-	-	-	-
Total	6,133,165	5,666,514	9,675,000	9,766,000	9,766,000	9,766,000
Requirements						
Supporting Services	6,131,346	5,666,514	9,675,000	9,766,000	9,766,000	9,766,000
Unappropriated Ending Fund Balance	1,819.00	-	-	-	-	-
Total	6,133,165	5,666,514	9,675,000	9,766,000	9,766,000	9,766,000

Summary of Transfers

Interfund

Department

Purpose of Transfer

Transfers Out

Transfers In

		General Fund	Auxiliary Fund	Special Revenue Fund	Reserve Fund	Debt Service Fund	Reserve Fund	Capital Projects Fund
General Fund Transfers	Transfer to Sabbatical Reserve	(10,000)					10,000	
General Fund Transfers	Transfer to Computing Infrastructure Reserve	(100,000)					100,000	
General Fund Transfers	Transfer to Innovations Reserve	(25,000)					25,000	
General Fund Transfers	Transfer to Professional Dev Reserve	(5,000)					5,000	
General Fund Transfers	Transfer to Athletics Playoff Travel Reserve	(10,000)					10,000	
General Fund Transfers	Transfer to Deferred Maintenance/Bldg. Reserve	(130,000)					130,000	
General Fund Transfers	Transfer to Lawnmower Reserve	(10,000)					10,000	
General Fund Transfers	Transfer to Debt Service Fund	(271,368)				271,368		
Special Revenue/Reserve	Transfer to Capital Projects Fund			(1,500,000)	(1,500,000)			3,000,000
Student Housing	Debt Service Payment		(300,000)			300,000		
Totals		(561,368)	(300,000)	(1,500,000)	(1,500,000)	571,368	290,000	3,000,000

Debt Service Payment Schedule

	PERS Bonds	2017 Refinance	2012 Bonds	Other Fees/Costs	Totals
Resources:					
General Fund Transfer		194,118	67,250	10,000	271,368
Salary PERS Expenditures from Departments	1,510,092				1,510,092
Student Housing Transfer			300,000		300,000
Total Resources	1,510,092	194,118	367,250	10,000	2,081,460
Payments:					
PERS Bonds	1,510,092				1,510,092
Bank of Eastern Oregon Consolidation Loan		194,118			194,118
Wells Fargo Bank Housing Bonds			367,250		367,250
Other Debt Service Trustee Fees/Costs				10,000	10,000
Total Payments	1,510,092	194,118	367,250	10,000	2,081,460

TREASURE VALLEY COMMUNITY COLLEGE
Resolution No. 24-005
RESOLUTION ADOPTING THE BUDGET

BE IT RESOLVED, that the Board of Education of Treasure Valley Community College hereby adopts the budget for fiscal year **2025-26** in the total sum of **\$91,222,492** now on file in the office of the Vice President 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, 2025, 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	\$7,456,710
Instructional Support	\$1,248,390
Student Services	\$3,371,360
College Support	\$6,948,680
Plant Operations/Maintenance	\$2,108,295
Plant Additions	\$88,000
Financial Aid	\$1,257,710
Transfers Out/Other Uses	\$561,368
Contingency	\$950,000
Total General Fund Appropriations	<u>\$23,990,513</u>

SPECIAL REVENUE FUND:

Instruction	\$12,020,000
Instructional Support	\$5,078,800
Transfers Out/Other Uses	\$1,500,000
Total Special Revenue Fund Appropriations	<u>\$18,598,800</u>

Resolution No. 24-005 (continued)

Page 2 of 3

DEBT SERVICE FUND:

Debt Service	\$2,081,460
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CAPITAL PROJECTS FUND:

Facilities Acquisition and Construction	\$15,000,000
Transfers Out/Other Uses	500,000
Total Capital Projects Fund	\$15,500,000

RESERVE FUND:

Support Services	\$1,723,000
Facilities Acquisition and Construction	\$1,966,000
Transfers Out/Other Uses	\$1,500,000
Total Reserve Fund Appropriations	\$5,189,000

AUXILIARY FUND:

Instruction	\$1,092,304
Enterprise Services	\$2,174,127
Transfers / Other Uses	\$500,000
Total Auxiliary Fund Appropriations	\$3,766,431

AGENCY FUND:

Instruction	\$243,290
Supporting Services	\$1,123,711
Transfers / Other Uses	\$30,800
Total Agency Fund Appropriations	\$1,397,801

STUDENT FINANCIAL AID FUND:

Supporting Services	\$9,766,000
---------------------	-------------

TOTAL 2025-2026 BUDGET APPROPRIATIONS	\$80,290,005
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Note: The difference between total appropriations of \$80,290,005 and the total budget of \$91,222,492 is the unappropriated ending fund balance of \$10,932,487.

Resolution No. 24-005 (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 2025-26 upon the assessed value of all taxable property within the College district.

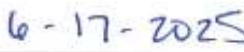
Education

General Fund

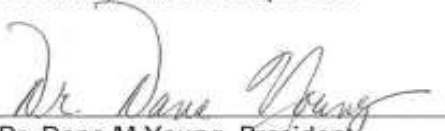
\$1.2235 / \$1,000



Ken Hart, Board Chairperson



Date



Dr. Dana M Young, President



Date

June 17, 2025

Date Resolution Adopted

FORM ED-50 2025-26

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

To assessor of Malheur / Baker County

- 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

District Name

on the tax roll of Malheur / Baker County. The property tax, fee, charge or assessment is categorized as stated by this form.

County Name

650 College BlvdOntarioOR 97914

Mailing Address of District

City

State

Zip

Date Submitted

Darin BellVice President of Administrative Services541-881-5842dbell@tvcc.cc

Contact Person

Title

Daytime Telephone

Contact Person E-mail

CERTIFICATION - You **must** check one box.

- ☒ The tax rate of levy amounts certified in Part I are within the tax rate or 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 294.456.

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 | |
| 3. Local option capital project tax | 3 | |
| 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 |

Measure 5 Limits
Amount of Levy

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 the Treasure Valley Community College will be held on June 17, 2025 at 6:00 pm at the Laura Moore Cunningham Science Center, Hanigan Board Room, on the TVCC campus, 650 College Blvd., Ontario, Oregon. Attendance will be available to the public via zoom at <https://gotvcc.zoom.us/j/96890300215?pwd=gBWmq4Hldb3US79BL8dIFztRDaPIE8.1> to by telephone. Phone Number (long distance charges may apply) 1 206 337 9723 Meeting ID: 968 9030 0215 Passcode: 785985. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2025 as approved by the Treasure Valley Community College Budget Committee. A summary of the budget is presented below. An electronic copy of the budget may be obtained by email to dbell@tvcc.cc. This budget is for an annual budget period and was prepared on a basis of accounting that is the same as the basis of accounting used during the preceding year.

Contact: Darin Bell	Telephone: 541-881-5842	Email: dbell@tvcc.cc	
FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount	Adopted Budget	Approved Budget
	Last Year 2023-2024	This Year 2024-2025	Next Year 2025-2026
Beginning Fund Balance	\$ 19,028,144	\$ 19,144,078	\$ 24,284,356
Current Year Property Taxes, other than Local Option Taxes	\$ 2,966,820	\$ 3,257,274	\$ 3,377,102
Current Year Local Option Property Taxes	\$ -	\$ -	
Tuition and Fees	\$ 9,346,978	\$ 10,556,998	\$ 10,479,618
Other Revenue from Local Sources	\$ 8,151,559	\$ 11,257,571	\$ 12,474,104
Revenue from State Sources	\$ 15,941,093	\$ 21,382,568	\$ 21,264,143
Revenue from Federal Sources	\$ 6,965,074	\$ 14,425,000	\$ 14,786,000
Interfund Transfers	\$ 1,289,384	\$ 2,342,368	\$ 4,557,168
All Other Budget Resources	\$ -	\$ -	\$ -
Total Resources	\$ 63,689,053	\$ 82,365,857	\$ 91,222,492

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personnel Services	\$ 19,661,723	\$ 22,135,023	\$ 23,169,863
Materials & Services	\$ 8,702,597	\$ 20,873,787	\$ 20,523,966
Financial Aid	\$ 6,736,704	\$ 10,713,554	\$ 10,898,710
Capital Outlay	\$ 1,531,281	\$ 15,498,190	\$ 18,073,838
Debt Service	\$ 1,987,563	\$ 2,062,083	\$ 2,081,460
Interfund Transfers	\$ 934,292	\$ 2,742,368	\$ 4,592,168
Operating Contingency	\$ -	\$ 950,000	\$ 950,000
All Other Expenditures	\$ -	\$ -	\$ -
Unappropriated Ending Fund Balance & Reserves	\$ 24,134,892	\$ 7,390,852	\$ 10,932,487
Total Requirements	\$ 63,689,053	\$82,365,857	\$ 91,222,492
FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION			
Instruction	\$ 13,650,997	\$ 20,677,909	\$ 20,812,304
FTE	69.8	84.0	85.0
Instructional Support	\$ 2,532,290	\$ 7,270,721	\$ 6,327,190

FTE	10.5	17.0	17.0
Student Services other than Student Financial Aid/Loans	\$ 5,103,832	\$ 6,103,463	\$ 6,669,198
FTE	18.0	21.5	21.5
Student Financial Aid/Loans	\$ 6,802,571	\$ 10,813,554	\$ 11,023,710
FTE	4.0	4.0	4.0
Support Serv. other than Facilities Acquisition and Construction	\$ 5,975,308	\$ 7,482,897	\$ 8,671,680
FTE	27.3	28.5	29.3
Facilities Acquisition and Construction	\$ 2,567,308	\$ 16,872,010	\$ 19,162,295
FTE	9.0	9.0	9.0
Interfund Transfers	\$ 934,292	\$ 2,242,368	\$ 4,592,168
Debt Service	\$ 1,987,563	\$ 2,562,083	\$ 2,081,460
Operating Contingency	\$ -	\$ 950,000	\$ 950,000
Unappropriated Ending Fund Balance and Reserves	\$ 24,134,892	\$ 7,390,852	\$ 10,932,487
Total Requirements	\$63,689,053	\$82,365,857	\$91,222,492
Total FTE	138.6	164.0	165.8

STATEMENT OF CHANGES IN ACTIVITIES AND SOURCES OF FINANCING

The College's total overall budget for the 2025–26 fiscal year increased by approximately \$8.85 million compared to the 2024–25 adopted budget, bringing the total institutional budget to \$91.22 million. The General Fund reflects a notable shift in key revenue areas, including state funding budgeted at \$21.26 million, maintaining strong support following the 2023–25 biennium despite a slight decrease from the prior year's adopted level. Tuition and fees are budgeted at \$10.48 million, reflecting a cautious assumption of flat enrollment and mirroring prior-year levels. Property tax revenue increased by approximately \$120k to \$3.38 million, consistent with modest growth in assessed values within the district. Other local revenues, including indirect cost recovery and investment earnings, rose by \$1.21 million to \$12.47 million. Interfund transfers increased from \$2.34 million to \$4.56 million, supporting one-time capital expenditures and match requirements for grant-funded projects. On the expenditure side, the General Fund budget accounts for increases in salaries and benefits for all employee groups, updates to tuition waiver programs, continued investments in institutional technology and cybersecurity, and compliance with ongoing state mandates including Oregon Paid Family and Medical Leave, PERS rate increases, and the rising minimum wage. The Special Revenue Fund continues to grow, supporting new and ongoing grants and contracts, including continued funding from the CAMP grant and workforce training initiatives. The Debt Service Fund is fully budgeted to meet scheduled payments, while the Capital Projects Fund reflects continued investment in the Nursing and Allied Health Professions Center construction and other modernization projects. The Financial Aid Fund increased slightly due to anticipated changes in federal student aid distributions. Budgets for the Reserve and Auxiliary Funds remain aligned with prior-year levels. All fund budgets were developed using the most current data available at the time of preparation and reflect the College's continued commitment to student access, operational sustainability, and long-term planning.

PROPERTY TAX LEVIES

	Rate or Amount Imposed Last Year 2023-2024	Rate or Amount Imposed This Year 2024-2025	Rate or Amount Approved Next Year 2025-2026
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 (PERS and Housing)	\$6,470,000	\$0
Other Borrowings	\$469,104	\$0
Total	\$6,939,104	\$0

Notice of Budget Committee Meeting

ARGUS
OBSERVER

TREASURE VALLEY COMMUNITY COLLEGE NOTICE OF BUDGET COMMITTEE MEETING

AFFIDAVIT OF PUBLICATION

State of Florida, County of Broward, ss:

Ankit Sachdeva, being first duly sworn, deposes and says: That (s)he is a duly authorized signatory of Column Software, PBC, duly authorized agent of The Argus Observer, a newspaper of general circulation as defined by ORS 193.010 printed and published in the City of Ontario, County of Malheur, State of Oregon, and that this affidavit is Page 1 of 2.

LEGAL #AOB000756
2025-26 Public Budget Meeting

was printed and published correctly in the regular and entire issue of said The Argus Observer for 2 issues, that the first was made on the Apr. 30, 2025 and last publication thereof was made on the May. 7, 2025 that said publication was made on each of the following dates, to wit:

Apr. 30, 2025, May. 7, 2025

Request of
Darin Bell
650 College Blvd,
Ontario, OR, 97914
By The Argus Observer

NOTICE ID: PcORepcxhomrQu8hsDEI
PUBLISHER ID: AOB000756
NOTICE NAME: 2025-26 Public Budget Meeting
Publication Fee: \$121.92

Ankit Sachdeva

(signed)



VERIFICATION

State of Florida
County of Broward

Subscribed in my presence and sworn to before me on this: 05/08/2025

S. Smith

Notary Public
Notarized remotely online using communication technology via Proof.

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, 2025 to June 30, 2026, will be held at the Laura Moore Cunningham Science Center Building, Room 115A, on the Treasure Valley Community College campus, 650 College Blvd., Ontario, Oregon. Attendance will also be available via zoom at

<https://gotvcc.zoom.us/j/94753994821>

Meeting ID: 947 5399 4821

The meeting will take place on the 20th day of May, 2025 at 5:00 PM Mountain Time.

The purpose of the meeting is to receive the budget message and to receive comment from the public on the 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 programs with the Budget Committee.

An electronic copy of the proposed budget document may be obtained on or after May 2nd, 2025 by email to dbell@tvcc.cc.

This notice was also posted on TVCC's website on 04/23/2025 at

https://www.treasurevalleycc.edu/announcements/budget_meeting_052025.cfm

**2025-26 Public Budget Meeting
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, 2025 to June 30, 2026, will be held at the Laura Moore Cunningham Science Center Building, Room 115A, on the Treasure Valley Community College campus, 650 College Blvd., Ontario, Oregon. Attendance will also be available via zoom at

<https://gotvcc.zoom.us/j/94753994821>

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This notice was also posted on TVCC's website on 04/23/2025 at

https://www.treasurevalleycc.edu/announcements/budget_meeting_052025.cfm

Legal Number AOB000756
April 20, May 7, 2025

Notice of Budget Hearing

ARGUS
OBSERVER

AFFIDAVIT OF PUBLICATION

State of Florida, County of Broward, ss:

Edmar Corachia, being first duly sworn, deposes and says: That (s)he is a duly authorized signatory of Column Software, PBC, duly authorized agent of The Argus Observer, a newspaper of general circulation as defined by ORS 193.010 printed and published in the City of Ontario, County of Malheur, State of Oregon, and that this affidavit is Page 1 of 3.

 LEGAL #AOB000857
TVCC 2025-26 CC-1

was printed and published correctly in the regular and entire issue of said The Argus Observer for 1 issues, that the first was made on the Jun. 11, 2025 and last publication thereof was made on the Jun. 11, 2025 that said publication was made on each of the following dates, to wit:

Jun. 11, 2025

Request of:
Darin Bell
650 College Blvd.,
Ontario, OR, 97914
By The Argus Observer

NOTICE ID: YnD8raNjWoXfdJEZK321
PUBLISHER ID: AOB000857
NOTICE NAME: TVCC 2025-26 CC-1
Publication Fee: \$458.13

Edmar Corachia
(signed)



VERIFICATION

State of Florida
County of Broward

Subscribed in my presence and sworn to before me on this: 06/13/2025

S. Smith
Notary Public

Notarized remotely online using communication technology via Proof.

FORM CC-1

NOTICE OF BUDGET HEARING

A public meeting of the Board of Education of the Treasure Valley Community College will be held on June 17, 2025 at 6:00 pm at the Laura Moore Cunningham Science Center, Hanigan Board Room, on the TVCC campus, 650 College Blvd., Ontario, Oregon. Attendance will be available to the public via zoom at <https://gotvcc.zoom.us/j/96890300215?pwd=gBWmq4hld3U5Y9BL8dFzRDaFE8.1> to by telephone. Phone Number (long distance charges may apply) 1 206 337 9723 Meeting ID: 968 9030 0215 Passcode: 785985. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2025 as approved by the Treasure Valley Community College Budget Committee. A summary of the budget is presented below. An electronic copy of the budget may be obtained by email to dbell@tvcc.cc. This budget is for an annual budget period and was prepared on a basis of accounting that is the same as the basis of accounting used during the preceding year.

Contact: Darin Bell Telephone: 541-881-5842 Email: dbell@tvcc.cc

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount Last Year 2023-2024	Adopted Budget This Year 2024-2025	Approved Budget Next Year 2025-2026
Beginning Fund Balance	\$ 19,028,144	\$ 19,144,078	\$ 24,284,356
Current Year Property Taxes, other than Local Option Taxes	\$ 2,966,820	\$ 3,257,274	\$ 3,377,102
Current Year Local Option Property Taxes	\$ -	\$ -	\$ -
Tuition and Fees	\$ 9,346,978	\$ 10,556,998	\$ 10,479,618
Other Revenue from Local Sources	\$ 8,151,559	\$ 11,257,571	\$ 12,474,104
Revenue from State Sources	\$ 15,941,093	\$ 21,382,568	\$ 21,264,143
Revenue from Federal Sources	\$ 6,965,074	\$ 14,425,000	\$ 14,786,000
Interfund Transfers	\$ 1,289,384	\$ 2,342,368	\$ 4,557,168
All Other Budget Resources	\$ -	\$ -	\$ -
Total Resources	\$ 63,689,053	\$ 82,365,857	\$ 91,222,492

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personnel Services	\$ 19,661,723	\$ 22,135,023	\$ 23,169,863
Materials & Services	\$ 8,702,597	\$ 20,873,787	\$ 20,523,966
Financial Aid	\$ 6,736,704	\$ 10,713,554	\$ 10,898,710
Capital Outlay	\$ 1,531,281	\$ 15,498,190	\$ 18,073,838
Debt Service	\$ 1,987,563	\$ 2,062,083	\$ 2,081,460
Interfund Transfers	\$ 934,292	\$ 2,742,368	\$ 4,592,168
Operating Contingency	\$ -	\$ 950,000	\$ 950,000
All Other Expenditures	\$ -	\$ -	\$ -
Unappropriated Ending Fund Balance & Reserves	\$ 24,134,892	\$ 7,390,852	\$ 10,932,487
Total Requirements	\$ 63,689,053	\$ 82,365,857	\$ 91,222,492

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION			
Instruction	\$ 13,650,997	\$ 20,677,909	\$ 20,812,304
FTE	69.8	84.0	85.0
Instructional Support	\$ 2,532,290	\$ 7,270,721	\$ 6,327,190
FTE	10.5	17.0	17.0
Student Services other than Student Financial Aid/Loans	\$ 5,103,832	\$ 6,103,463	\$ 6,669,198
FTE	18.0	21.5	21.5
Student Financial Aid/Loans	\$ 6,802,571	\$ 10,813,554	\$ 11,023,710
FTE	4.0	4.0	4.0
Support Serv. other than Facilities Acquisition and Construction	\$ 5,975,308	\$ 7,482,897	\$ 8,671,680
FTE	27.3	28.5	29.3

Facilities Acquisition and

STATEMENT OF CHANGES IN ACTIVITIES AND SOURCES OF FINANCING			
Construction	\$ 2,567,308	\$ 16,872,010	\$ 19,162,295
FTE	9.0	9.0	9.0
Interfund Transfers	\$ 934,292	\$ 2,242,368	\$ 4,592,168
Debt Service	\$ 1,987,563	\$ 2,562,083	\$ 2,081,460
Operating Contingency	\$ -	\$ 950,000	\$ 950,000
Unappropriated Ending Fund Balance and Reserves	\$ 24,134,892	\$ 7,390,852	\$ 10,932,487
Total Requirements	\$ 63,689,053	\$ 82,365,857	\$ 91,222,492
Total FTE	138.6	164.0	165.8

The College's total overall budget for the 2025-26 fiscal year increased by approximately \$8.85 million compared to the 2024-25 adopted budget, bringing the total institutional budget to \$91.22 million. The General Fund reflects a notable shift in key revenue areas, including state funding budgeted at \$21.26 million, maintaining strong support following the 2023-25 biennium despite a slight decrease from the prior year's adopted level. Tuition and fees are budgeted at \$10.48 million, reflecting a cautious assumption of flat enrollment and mirroring prior-year levels. Property tax revenue increased by approximately \$120k to \$3.38 million, consistent with modest growth in assessed values within the district. Other local revenues, including indirect cost recovery and investment earnings, rose by \$1.21 million to \$12.47 million. Interfund transfers increased from \$2.34 million to \$4.56 million, supporting one-time capital expenditures and match requirements for grant-funded projects. On the expenditure side, the General Fund budget accounts for increases in salaries and benefits for all employee groups, updates to tuition waiver programs, continued investments in institutional technology and cybersecurity, and compliance with ongoing state mandates including Oregon Paid Family and Medical Leave, PERS rate increases, and the rising minimum wage. The Special Revenue Fund continues to grow, supporting new and ongoing grants and contracts, including continued funding from the CAMP grant and workforce training initiatives. The Debt Service Fund is fully budgeted to meet scheduled payments, while the Capital Projects Fund reflects continued investment in the Nursing and Allied Health Professions Center construction and other modernization projects. The Financial Aid Fund increased slightly due to anticipated changes in federal student aid distributions. Budgets for the Reserve and Auxiliary Funds remain aligned with prior-year levels. All fund budgets were developed using the most current data available at the time of preparation and reflect the College's continued commitment to student access, operational sustainability, and long-term planning.

PROPERTY TAX LEVIES			
	Rate or Amount Imposed Last Year 2023-2024	Rate or Amount Imposed This Year 2024-2025	Rate or Amount Approved Next Year 2025-2026
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 (PERS and Housing)	\$6,470,000	\$0
Other Borrowings	\$469,104	\$0
Total	\$6,939,104	\$0

Legal Number AOB000857
June 11, 2025

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.

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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.