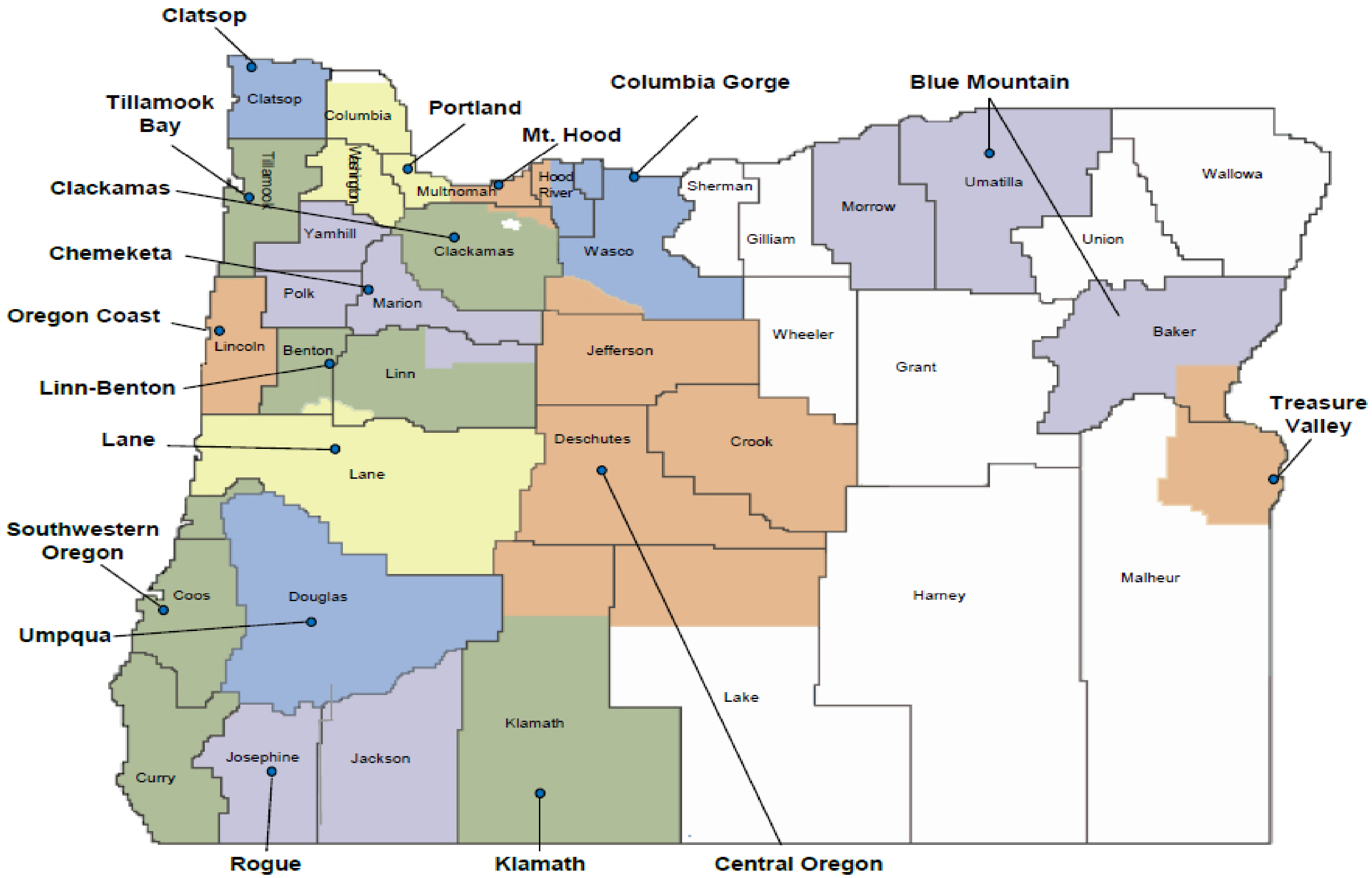
Treasure Valley COMMUNITY COLLEGE

Public Document
2026-27
Adopted Budget

Oregon Community Colleges and Community College Districts



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2026-27 Treasure Valley Community College
650 College Blvd.
Ontario, OR 97914

Board of Education Members	Position No.	Term Expires
Suzi Ireland	1	2029
Betty Carter - Vice Chair	2	2027
Dr. Lindsay Norman	3	2027
Roger Findley	4	2029
Stephen Crow - Chair	5	2027
Ken Hart	6	2029
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	2028
Mike Blackaby	2026
Jeff Schauer	2027
Mike McLaughlin	2026
Sierra Watson	2028
Fran Halcom	2026
Prudence Sherman	2028

Executive Officer
Dr. Dana Young, President

Budget Officer
Darin Bell, Vice President of Administrative Services

TREASURE VALLEY COMMUNITY COLLEGE
2026-27 BUDGET MESSAGE

May 19, 2026

Introduction

We are pleased to present Treasure Valley Community College's proposed budget for fiscal year 2026-27 and to thank the Budget Committee, the Board of Education, and our dedicated faculty and staff for their continued commitment to the College's mission.

As required by Oregon Revised Statute 294.391, this budget message accompanies the proposed budget document and highlights key assumptions, explains significant changes from the prior year, and describes the College's overall financial direction and priorities.

Budget Philosophy & Guiding Principles

The 2026-27 budget reflects the College's long-standing commitment to prudent financial stewardship, transparency, and accountability. Budget development continues to emphasize maintaining efficient administrative operations so that the greatest possible share of resources supports instruction and student services. The College remains focused on balancing affordability for students with the need to sustain high-quality academic and support programs, while actively pursuing efficiencies and alternative funding sources. Revenue estimates are grounded in conservative, data-informed assumptions, while expenditures are strategically aligned with institutional priorities to ensure long-term financial stability.

Alignment With the College Strategic Plan

Beginning July 2025, the College's five-year Strategic Plan provides the framework for institutional and financial decision-making. The plan advances five interrelated goals focused on expanding access for non-traditional and underserved students, streamlining enrollment and administrative processes, improving retention and completion outcomes, strengthening community and workforce partnerships, and fortifying workplace vitality through investments in people, systems, safety, and facilities. The 2026-27 budget reflects these priorities through targeted investments in Allied Health programs, cybersecurity and technology infrastructure, student support services, marketing and outreach, professional development, and facilities planning and maintenance.

Budget Development Process

The proposed budget was developed through an inclusive process that engaged faculty, staff, administrators, and student representatives. A multi-year financial forecast informed budget development and reflects the second year of Oregon's 2025-27 biennium. Because the Community College Support Fund continues to transition toward a performance-based distribution model that incorporates Student Success and Student Support funding, state revenue projections were prepared cautiously. Additional assumptions include a modest enrollment increase, updated property tax estimates, prevailing interest rate conditions, and year-to-date financial performance.

General Fund – Resources

Total General Fund resources for 2026-27 are budgeted at $25.87 million, representing an increase of approximately $1.58 million from the prior year. State resources are projected at $11.17 million and comprise roughly half of total General Fund revenues. Property tax revenues are estimated at $3.48 million, reflecting statutory three percent assessed value growth. Tuition and fees are budgeted at $6.34 million, driven by a $3 per-credit tuition increase and an estimated two percent increase in enrollment, resulting in approximately $277,000 in additional revenue. Interest earnings are projected at $480,000 due to continued strong interest rates and effective cash management. The beginning fund balance is projected at $3.7 million, restoring operating reserves above Board-approved minimum levels and providing flexibility amid ongoing fiscal uncertainty. Note, approximately $600k of this increase can be attributed to a one-time county tax settlement involving Idaho Power. Further increases to the general fund balance in future years is not anticipated.

General Fund – Expenditures

General Fund requirements are budgeted to equal resources at $25.87 million, maintaining a structurally balanced budget. Personnel services total $16.14 million and reflect a three percent cost-of-living adjustment for most employee groups, two percent stipends for faculty above the salary schedule, step increases, benefit cost changes, and strategic staffing additions. Key staffing investments include the addition of a sixth full-time nursing faculty position, a full-time Allied Health outreach advisor, expanded information technology and cybersecurity capacity, supplemental Financial Aid staffing to support Workforce Pell implementation, and additional Student Services support. Instruction, Instructional Support, and Student Services budgets increase to support enrollment growth, retention efforts, campus security, athletics, advising, counseling, and compliance obligations. Plant Operations and Maintenance budgets increase to reflect utility costs, additional facilities, and alignment with historical spending trends. A contingency of $1.45 million is preserved to manage enrollment variability, state funding adjustments, and unforeseen expenditures. The unappropriated ending fund balance is budgeted at $300,000.

All-Funds Perspective

Including all funds—General Fund, Special Revenue, Debt Service, Capital Projects, Reserve, Auxiliary, Agency, and Financial Aid—the College's total proposed budget for 2026-27 is $87.42 million. Special Revenue funds increase primarily due to sustained grant activity, while Capital Projects funds decrease associated with the completion of Evelyn S. Dame Nursing and Allied Health Professions Center.

Summary and Outlook

The 2026-27 proposed budget balances conservative revenue assumptions with strategic investments that advance the goals of the College's Strategic Plan. It protects essential reserves, sustains core instructional and student support services, invests in workplace vitality, and positions the College to respond responsibly to evolving fiscal conditions. The College will continue to monitor enrollment trends, state funding updates, and expenditure patterns throughout the fiscal year and will recommend budget adjustments as warranted. Through prudent stewardship and intentional investment, Treasure Valley Community College remains well-positioned to promote student success and serve the community in the coming year.

Respectfully submitted,

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 approved 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 maintain their accounting systems on a fund basis. Each fund represents a self balancing set of accounts used to record specific financial activities and to prepare financial statements. The College segregates resources and expenditures into distinct funds to ensure fiscal control, transparency, and accountability. The College's budget is organized into the following fund types.

General Fund

* The General Fund is the College's primary operating fund and accounts for all financial activities not required to be reported 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 accounts for grants, contracts, and other financially assisted projects funded by federal, state, and local sources that are legally restricted to specific purposes.
* Budgets are developed based on prior year experience and known or anticipated funding allocations at the time of budget development. Transactions in this fund typically require specialized financial reporting to meet external compliance and grant requirements.
* Revenues consist of estimated receipts from grants, contracts, and other restricted project funding sources. Expenditures are limited strictly to the purposes specified in the related grant or contract agreements.

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 financial resources and expenditures associated with major capital projects, including new construction, significant renovations, major campus repairs, and capital equipment acquisitions.
* Primary funding sources include transfers from the General Fund, bond proceeds, state matching funds, and other resources designated for capital construction purposes.
* Expenditures include costs related to the planning, design, construction, remodeling, and equipping of College facilities.

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 consist primarily of budgeted transfers from other funds. Expenditures are restricted to the specific purpose for which each reserve was established.

Auxiliary Fund

* The Auxiliary Fund accounts for enterprise type operations that provide goods or services to students, employees, and the public and are intended to be self supporting through user charges, similar to private sector business activities.
* Auxiliary operations currently include food services, housing services, bookstore operations, printing services, transportation services, and the Caldwell Center.
* Revenues are generated from tuition and fees, as applicable, as well as user fees, sales, and service charges. Expenditures reflect the costs incurred to operate and maintain these auxiliary 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 student financial assistance programs, including Pell Grants, Supplemental Educational Opportunity Grants (SEOG), Federal Work Study, student loans, Oregon Opportunity Grants, Oregon Promise Grants, and other federal, state, local, and private aid programs for 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, several state and federal grants, and others.

Instructional Support

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

Student Services

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

College Support

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

Financial Aid

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

Plant Operations and Maintenance

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

Plant Additions

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

Debt Service

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

Budget Process

The College, like most local governments in Oregon, is subject to Oregon's Local Budget Law (Chapter 294 of the Oregon Revised Statues). 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

2026-27 Budget Calendar

Prepare Proposed Budget
January - May 2026

Post Notice of Budget Committee Meeting
May 5, 2026

Budget Committee Meeting
May 19, 2026

Approve 2025-26 Budget
May 19, 2026

Post Notice of Budget Hearing & Financial Summaries
June 3, 2026

Budget Hearing
June 16, 2026

Adopt 2025-26 Budget
June 16, 2026

Budget Filed and Levy Certified
July 15, 2026

Budget Assumptions/Highlights

General Fund Resources - Highlights		
1 .	This budget includes a $3/credit increase in tuition for 2026-27 and an assumption of a 2% increase in enrollment coming to a total of $185k. Combined with a $92k increase in fees the estimated combined total for tuition and fees is $277k. No estimated increase to dual credit tuition revenue. The total increase in tuition and fees is calculated based on the actual amounts received to date during the 2024-25 fiscal year and year-to-date number from 2025-26. Since the year is not completed at the time this budget was prepared, it is subject to change.	$277k
2 .	Increase in property tax revenue based on 3% increase in property tax assessments and no change in the collectablity rate from the prior year.	$104k
3 .	Reassement of State Funding revenues and inclusion of Student Success and Student Support Funding.	$304k
4 .	Reassessment of interest rates and cash reserves for earnings.	$144k
5 .	Adjust ending fund balance basedmostly on past one-time revenue receipts from Malhuer country.	$750k

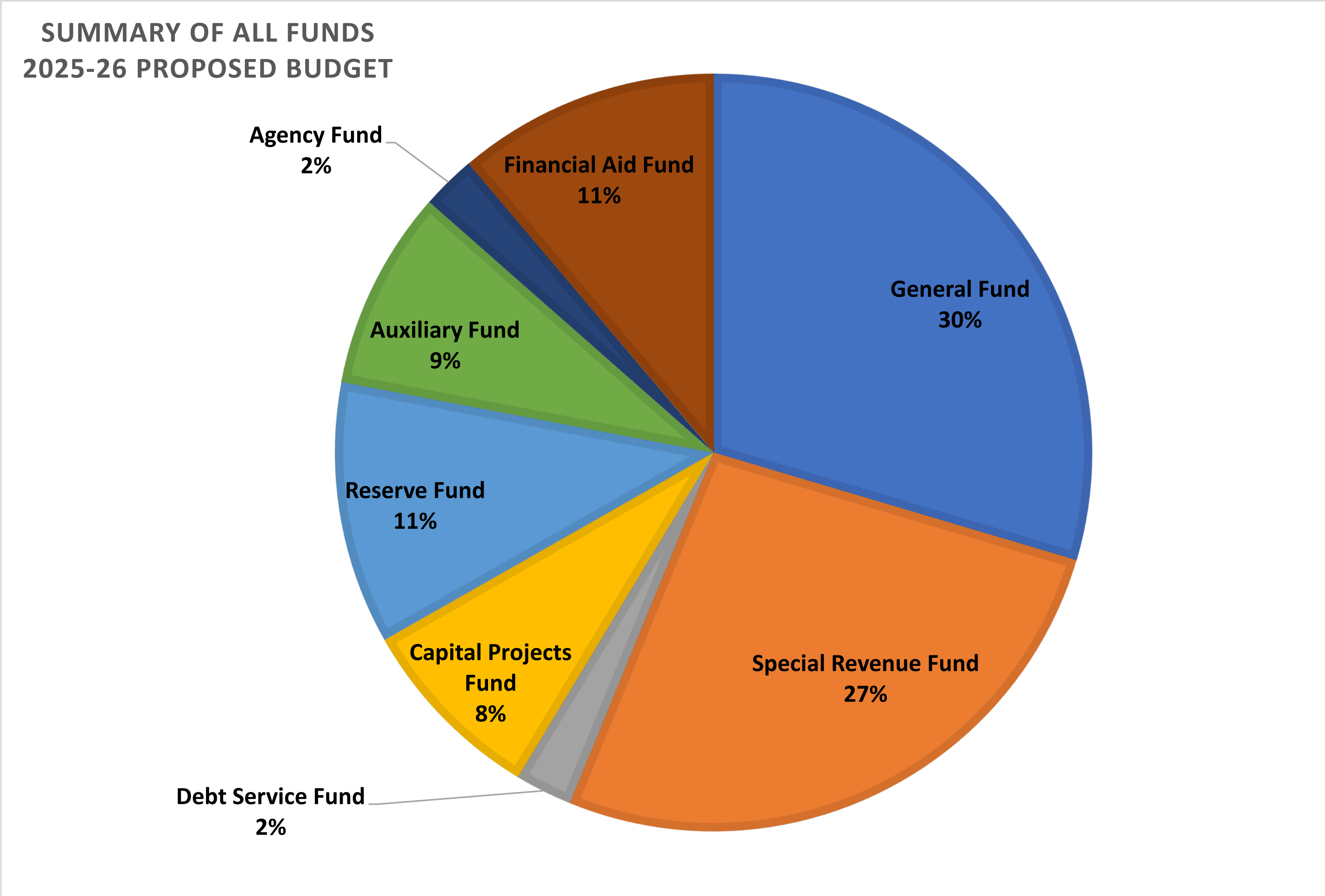
1 .	2026-27 3% salary increase for faculty on salary scale and 2% stipends for faculty above salary scale	($ 64k) *(salary and benefits)*
2 .	2025-26 3% increase for FT and PT staff salaries	($238k) (salary and benefits)
3 .	Added FT Allied Health Outreach Advisor Position	($100k) (salary and benefits)
4 .	Addition of FT classified administratrive support to Allied Health	($ 20k) *(salary and benefits)*
5 .	Addition of FT IT Help Desk Manager half in 26-27 and half in 27-28	($ 67k) (salary and benefits)
6 .	Addition of 1/2 FT Director of Tech. Infrastructure position. First half added in 25-26 budget.	($ 85k) (salary and benefits)
7 .	Addition of Financial Aid FT position to support Workforce Pell	($ 85k) (salary and benefits)
8 .	Increase PT Testing proctor to FT	($ 20k) *(salary and benefits)*
9 .	Addition of Trades and Apprenticeship coordinator to general fund, partial year.	($ 41k) *(salary and benefits)*
10 .	Addition of FT support position in Athletics	($55k) (salary and benefits)
11 .	Increase in ending fund balance contingency per Board of Education	($500k) (materials and services)
12 .	Remove Men's and Women's Tennis budget including waivers.	$ 98k *(materials and services)*
13 .	Decrease in mandatory match by qualifing for Financial Aid match waivers for SEOG and FWS	$ 65k (materials and services)
14 .	Increase in IT licensing fees for instruction ($6k) college support ($46.5k) and cyber security ($17.5k)	($ 70k) (materials and services)
15 .	Increase Wrestling program funds for travel and supplies	($ 25k) (materials and services)

Budget Assumptions/Highlights (continued)

General Fund Budget Changes / Highlights (continued)		
16 .	Increase in student tuition waivers by 2.7% to compensate for $3 increase in tuition	($ 31k) (materials and services)
17 .	Increased utilities ($47k) and support staff ($61k) for 2 new buildings	($108k) *(materials and services)*
18 .	Webmaster contract for 1/4 FTE web development	($ 50k) (materials and services)
19 .	Increase in property insurance premiums	($ 14k) (materials and services)
20 .	Peer mentor compensation increase in waivers ($12k) and academic merit waivers ($25k)	($ 37k) (materials and services)
21 .	Strategic branding and way finding Implementation	($ 50k) (materials and services)
22 .	Increase in Small Business Development Match	($ 40k) (materials and services)
23 .	Increase welding materials and supplies budget to match cost trends.	($ 25k) (materials and services)
24 .	Increase rodeo travel to match historical expenditures.	($ 50k) (materials and services)
25	Increase in Athletic travel budget to match historical expenditures and current trends	($166k) (materials and services)
26 .	Additional funding for contracted counseling services.	($ 20k) (materials and services)

Personnel - Faculty & Staff Information			
27 .	Faculty raises = $46k (3%)	PERS = $ 13k	Faculty
28 .	Classified raises = $47k (3%)	PERS = $ 13k	Classified Insurance & Other Benefits =
29 .	Professional raises = $102k (3%)	PERS = $28k	Professional Insurance & Other
30 .	Administrative raises = $27k (3%)	PERS = $ 8k	Administrative Insurance & Other

2026-27 Treasure Valley Community College



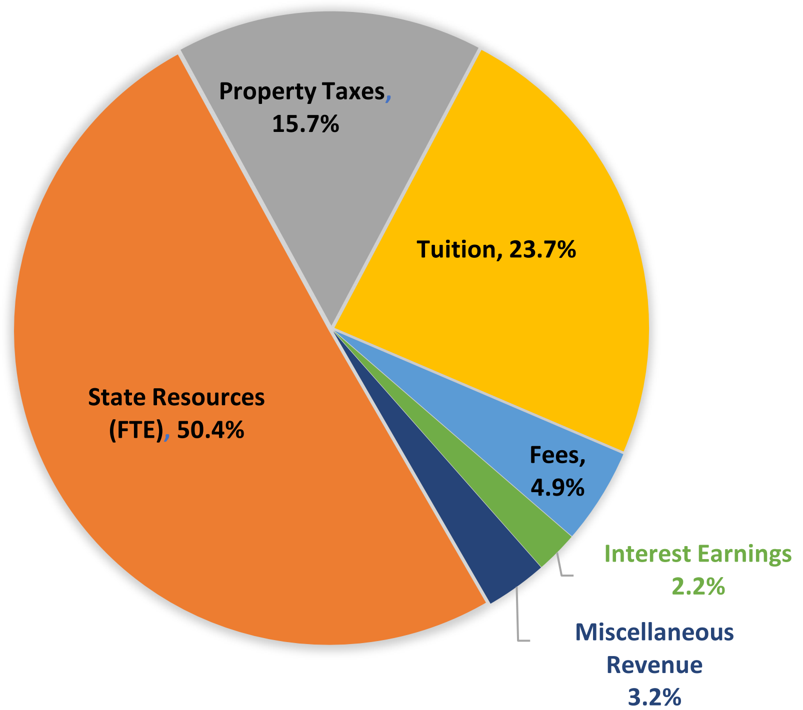
Summary of All Funds
2026-27 Budget

No.	Fund Title	2025-26 Final Budget	2026-27 Proposed Budget	Percent of 2026-27
11	General Fund	$24,290,513	$25,870,776	*29.6%*
12	Special Revenue Fund	22,354,459	23,250,000	*26.6%*
13	Debt Service Fund	2,081,460	2,154,118	*2.5%*
14	Capital Projects Fund	15,500,000	7,100,000	*8.1%*
15	Reserve Fund	8,476,000	9,803,000	*11.2%*
21	Auxiliary Fund	7,260,230	7,436,736	*8.5%*
31	Agency Fund	1,493,830	2,026,000	*2.3%*
32	Financial Aid Fund	9,766,000	9,780,000	*11.2%*
	Total	$91,222,492	$87,420,630	*100.0%*

General Fund

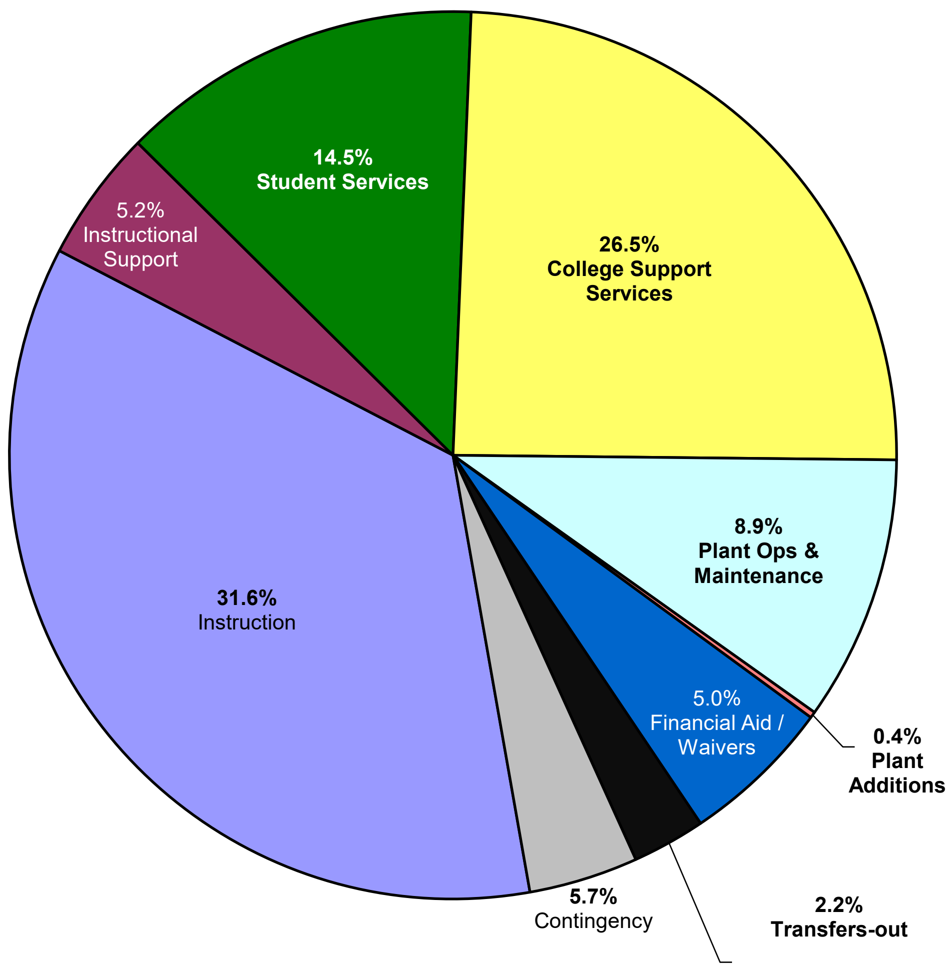
General Fund Resources:

State Resources (RFTE)	$	11,168,424
Property Taxes		3,481,376
Tuition		5,252,536
Fees		1,089,441
Interest Earnings		480,000
Misc. Revenue		699,000
Transfers In		-
Beginning Balance		3,700,000
Total Resources	**$**	**25,870,776**



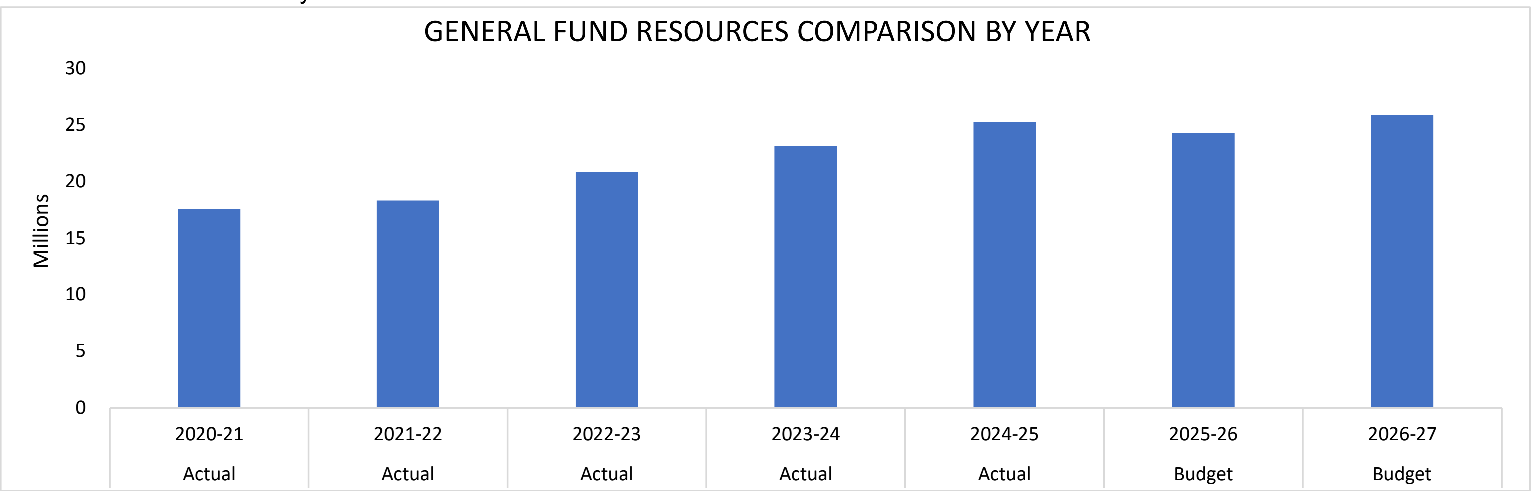
General Fund Requirements:

Instruction	$	8,079,628
Instructional Support		1,341,625
Student Services		3,695,871
College Support Services		6,781,743
Plant Ops & Maintenance		2,266,537
Plant Additions		108,000
Financial Aid / Waivers		1,283,655
Transfers Out		563,718
Contingency		1,450,000
Unappropriated Ending Fund Balance		300,000
Total Requirements	**$**	**25,870,776**



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 flat from the prior year. There is an increase in this resource line due to the addition of the funding for Student Success and Student Support. This performance based funding model with was referenced in last year budget report has been added to the total based on actual and forecasted amounts from the Oregon Higher Education Coordinating Commission (HECC).
* The College anticipates property tax revenues to increase by approximately $104k. 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 2025-26.
* The College's enrollment has seen a slight increase for 2025-26, 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 $277k in additional tuition and fees for 2026-27.
* Interest income increased by $144k due to the resiliency of interest rates as well as the College's ability to manage cash.
* The budget for miscellaneous income remains flat.
* The Beginning Fund Balance is projected to be $3,700,000. This is higher than last year and is based on year-to-date actuals and prior trends. Includes one-time funds from county tax settlement with Idaho Power.



Resources	Historical Data			2026-27		
	Actual		Final Budget	Proposed Budget	Approved Budget	Adopted Budget
	2023-24	2024-25	2025-26			
State Resources (FTE)	10,214,375	10,345,119	10,864,143	11,168,424	11,168,424	11,168,424
Property Taxes	2,966,820	3,648,919	3,377,102	3,481,376	3,481,376	3,481,376
Tuition	4,635,699	4,987,411	5,067,382	5,252,536	5,252,536	5,252,536
Fees	937,264	961,978	997,073	1,089,441	1,089,441	1,089,441
Lost Revenue from COVID-19	-	-	-	-	-	-
Interest Earnings	851,303	755,243	335,812	480,000	480,000	480,000
Miscellaneous Revenue	330,361	120,791	699,000	699,000	699,000	699,000
Other Sources/Transfers In	353,273	1,314,244	-	-	-	-
Beginning Balance	2,862,777	3,121,159	2,950,000	3,700,000	3,700,000	3,700,000
Total Resources	**23,151,873**	**25,254,865**	**24,290,513**	**25,870,776**	**25,870,776**	**25,870,776**

General Fund Requirements by Function

* Instruction budgets increased by $622,919. This includes the shifting of the Sugical Tech instructor to a faculty position and additional of a recruiter/advisor for the Nursing & Allied Health Programs. It also includes strategic adjustments to supplies for some programs and travel for the Rodeo team. One more addition is the additional match needed for the Small Business Development Center. Additionally, faculty and staff salary increases and benefit increases were included in all areas of the budget, including instruction. It also includes moving the Advanced Energy & Trades coordinator to the general fund.

* Instructional Support budgets increased by $93,235 which includes the addition of funding to support CTE operations and an increase in software license cost to support instruction.

* The budgets in the Student Services function increased by $324,511. This includes additional support for athletic programs including additional support for the wrestling program. Counseling service expansion, additional Financial Aid and Athletic employees

* Decreases in the College Support Services function amounted to $166,936. One time strategic planning items were removed as well as reductions in historically unspent line items.

* The Plant Operations and Plant Additions budgets increased a total of $178,242 as a result of an increase in utilities and natching budget line items to actual historical spending. Some examples are fuel cost and HVAC services.

* The increase in the Financial Aid/Waivers budget is due to increasing waivers to cover the corresponding $3/credit tuition increase in the 2026-27 budget. An effort was made to optimize waiver classification and to match strategic efforts to use waivers for recruitment and retention.

* 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.

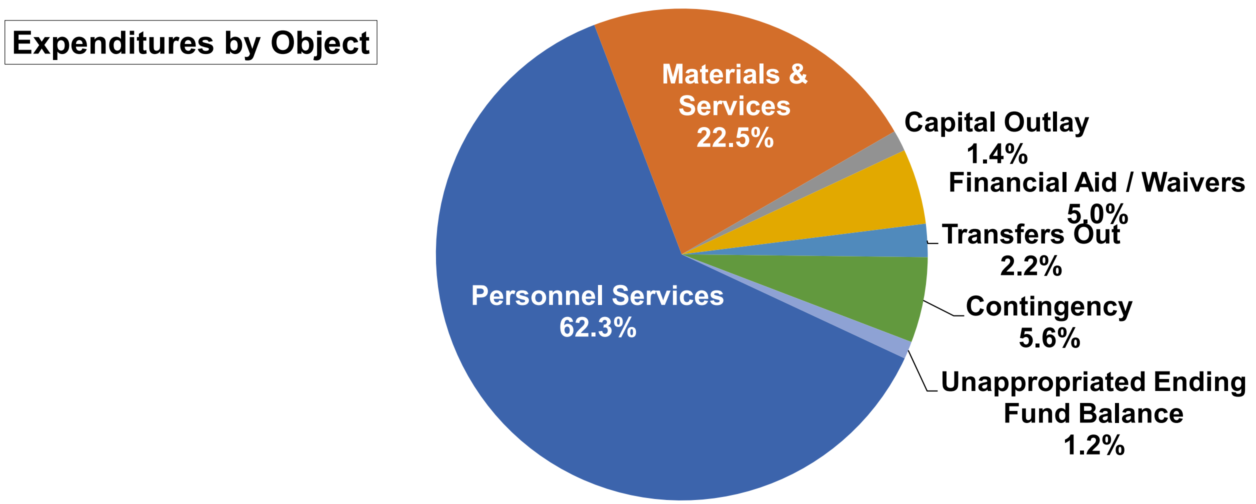
General Requirements by Function

Function	Historical Data			2026-27		
	Actual		Final Budget	Proposed Budget	Approved Budget	Adopted Budget
	2023-24	2024-25	2025-26			
Instruction	6,325,996	6,398,400	7,456,710	8,079,628	8,079,628	8,079,628
Instructional Support	1,085,572	954,402	1,248,390	1,341,625	1,341,625	1,341,625
Student Services	2,864,337	3,191,143	3,371,361	3,695,871	3,695,871	3,695,871
College Support Services	5,809,894	7,250,857	6,948,680	6,781,743	6,781,743	6,781,743
Plant Ops & Maintenance	1,997,501	1,973,125	2,108,295	2,266,537	2,266,537	2,266,537
Plant Additions	59,715	88,000	88,000	108,000	108,000	108,000
Financial Aid/Waivers	1,136,057	1,122,919	1,257,710	1,283,655	1,283,655	1,283,655
Transfers out	566,068	567,368	561,368	563,718	563,718	563,718
Contingency	-	-	950,000	1,450,000	1,450,000	1,450,000
Unappropriated Ending Fund Balance	3,121,159	3,708,928	300,000	300,000	300,000	300,000
Total Requirements	**22,966,299**	**25,255,143**	**24,290,513**	**25,870,776**	**25,870,776**	**25,870,776**

General Fund Requirements by Object

* Personnel services budget increase of $898k is a net amount of numerous increases and decreases. This includes salary increases, steps, stipends, and increases to employee benefits.

* Materials and Services, Capital Outlay, Financial Aid/Waivers, and Transfers Out budgets show a combined net increase of $181k 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.



General Fund Requirements by Object

Object	Historical Data			2026-27		
	Actual		Final Budget	Proposed Budget	Approved Budget	Adopted Budget
	2023-24	2024-25	2025-26			
Personnel Services	12,513,034	12,975,391	15,206,358	16,105,291	16,105,291	16,105,291
Materials & Services	4,915,325	5,059,297	5,671,250	5,809,060	5,809,060	5,809,060
Capital Outlay	715,374	1,820,954	343,827	359,052	359,052	359,052
Financial Aid / Waivers	1,136,057	1,122,919	1,257,710	1,283,655	1,283,655	1,283,655
Transfers Out	566,068	567,368	561,368	563,718	563,718	563,718
Contingency	-	-	950,000	1,450,000	1,450,000	1,450,000
Unappropriated Ending Fund Balance	3,121,159	3,708,928	300,000	300,000	300,000	300,000
Total Requirements	**22,967,017**	**25,254,857**	**24,290,513**	**25,870,776**	**25,870,776**	**25,870,776**

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General Fund Appropriation Categories

INSTRUCTION: (29)
- Classroom General
- Agriculture/Animal Sci/Crop Sci
- Art
- Business Education
- CIS/Cybersecurity
- English & Speech
- Livestock Center
- Rodeo
- Welding/Fabrication
- Criminal Justice
- Math
- Music
- 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: (26)
- Mgmt. of Student Services
- Accessibility and Accommodation Services
- Registration & Admissions
- Registrar
- Financial Aid Administration
- 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
- Marketing
- Board of Education
- President's Office
- Human Resources
- Business Office
- Information Technology
- Other General Costs
- 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 $658,150 or 8.35% in total. Line by line review resulted in minor changes to most departments. Major changes highlighted below.

1101 Increase in instructional stipends shifting grants coordinator to general fund.

1108 Increase in Rodeo budget based on actual cost of travel.

1109 Increase in supply budget based on actual expenses.

1111 Decrease in 1 FT faculty member.

1155 Increase in SBA required match.

1170 Increase 1 staff member, administrative support FT position, and increase in adjunct line item.

2026-27 Treasure Valley Community College

Instruction by Department

Department		Historical Data			2026-27		
		Actual		Final Budget	Proposed Budget	Approved Budget	Adopted Budget
		2023-24	2024-25	2025-26			
1101	Classroom General	1,013,139	800,970	865,587	1,352,727	1,352,727	1,352,727
1102	Agriculture/Animal Sci/Crop Sci	284,530	338,423	382,782	370,286	370,286	370,286
1103	Art	129,422	125,828	148,751	147,447	147,447	147,447
1104	Business Education	292,326	320,660	362,894	368,402	368,402	368,402
1105	CIS/Cybersecurity	65,096	133,166	178,781	177,113	177,113	177,113
1106	English & Speech	413,535	400,675	423,376	419,944	419,944	419,944
1107	Livestock Center	62,479	96,956	93,108	93,220	93,220	93,220
1108	Rodeo	204,664	240,124	163,228	213,334	213,334	213,334
1109	Welding/Fabrication	189,449	183,842	173,597	199,048	199,048	199,048
1110	Criminal Justice	41,817	41,656	32,556	31,704	31,704	31,704
1111	Math	502,444	494,268	581,741	475,994	475,994	475,994
1112	Music	148,370	147,207	164,353	162,417	162,417	162,417
1113	Natural Resources/Wildland Fire	177,696	151,838	225,760	219,185	219,185	219,185
1114	Nursing	880,111	773,901	961,205	965,667	965,667	965,667
1115	Physical Education/HDEV	138,029	114,060	144,293	122,226	122,226	122,226
1116	Science	586,566	613,631	678,579	668,523	668,523	668,523
1117	Social Science	404,744	420,239	460,077	453,766	453,766	453,766
1119	Summer Programs	226,463	197,833	279,640	271,234	271,234	271,234
1125	Dual Credit	61,092	61,743	105,861	106,284	106,284	106,284
1127	Addiction Studies	-	-	400	400	400	400
1130	ABS/Developmental Ed	855	871	21,118	21,153	21,153	21,153
1135	ESOL	1,569	-	19,397	19,436	19,436	19,436
1138	EMT Training/Paramedics	10,871	6,887	23,586	23,113	23,113	23,113
1148	Wrestling		16,818				
1155	BizCenter Match (SBDC)	69,673	41,801	65,470	142,547	142,547	142,547
1156	Workforce Training Center	116,161	110,651	144,179	140,639	140,639	140,639
1162	IMAC/Ag Mechanics Technology	114,841	109,191	122,929	122,888	122,888	122,888
1165	Aviation	85,625	94,884	70,796	68,979	68,979	68,979
1166	Medical Assistant	105,507	106,306	111,909	111,916	111,916	111,916
1170	Allied Health Programs	-	253,972	450,756	610,038	610,038	610,038
	Total Instruction	**6,327,074**	**6,398,400**	**7,456,710**	**8,079,628**	**8,079,628**	**8,079,628**

Instructional Support by Department

The Instructional Support budgets increased by $93,235 or 7.4%.

1202 Increase of $86.5K net in staffing proration with grants, including Trades & Apprenticeship coordinator.

1207 Increase in licensing for instructional software.

Instructional Support by Department

Department		Historical Data			2026-27		
		Actual		Final Budget	Proposed Budget	Approved Budget	Adopted Budget
		2023-24	2024-25	2025-26			
1201	VP of Academic Affairs	364,377	424,713	548,747	542,234	542,234	542,234
1202	Dean of CTE	272,105	134,918	316,314	402,905	402,905	402,905
1207	Academic Computer Support	196,325	107,509	115,200	125,850	125,850	125,850
1210	Library	252,765	287,262	268,129	270,635	270,635	270,635
	Total Instructional Support	**1,085,572**	**954,402**	**1,248,390**	**1,341,625**	**1,341,625**	**1,341,625**

Student Services by Department

The Student Services budgets increased by a total of $324,511 or 9.63%.

1302	Increase counseling services for students.
1305	Addition of 1 full-time Financial Aid staff member to coordinate Work Force Pell program.
1307	Increase in travel to match actual historical expenses.
1320 - 1334	Increase in travel to match actual historical expenses.
1338	Increase in Wrestling supplies and staff.
1345	Increase part-time staff to full-time in Testing Center.

Student Services by Department

Department	Historical Data			2026-27		
	Actual		Final Budget			
	2023-24	2024-25	2025-26	Proposed Budget	Approved Budget	Adopted Budget
1301 Management of Student Services	190,838	230,099	248,815	259,880	259,880	259,880
1302 Access & Accommodation Services	93,913	118,506	163,295	180,718	180,718	180,718
1303 Registration & Admissions	546,496	734,324	779,990	785,753	785,753	785,753
1304 Registrar	139,116	149,701	156,172	158,128	158,128	158,128
1305 Financial Aid Administration	374,117	382,566	426,009	510,387	510,387	510,387
1306 Student Activities/Programs	71,325	58,712	88,068	91,695	91,695	91,695
1307 Athletics	658,386	759,353	715,498	799,923	799,923	799,923
1314 Sports Complex	3,448	8,165	11,000	11,000	11,000	11,000
1315 Enrollment Services	127,766	96,904	136,387	141,047	141,047	141,047
1319 Multicultural Services	98,782	109,916	115,877	107,604	107,604	107,604
1320 Baseball - Men	79,231	72,320	55,614	74,907	74,907	74,907
1321 Basketball - Men	64,878	46,050	43,004	62,295	62,295	62,295
1322 Basketball - Women	49,939	53,189	43,717	63,010	63,010	63,010
1323 Cross Country - Men	14,892	12,714	16,720	16,988	16,988	16,988
1324 Cross Country - Women	14,497	14,270	16,720	17,276	17,276	17,276
1327 Soccer - Men	43,506	38,520	33,672	35,956	35,956	35,956
1328 Soccer - Women	44,915	38,555	33,815	36,066	36,066	36,066
1329 Softball - Women	50,600	53,221	38,830	56,728	56,728	56,728
1330 Tennis - Men	16,294	17,638	17,148	0	0	0
1331 Tennis - Women	16,270	17,925	17,148	0	0	0
1332 Track - Men	21,713	35,285	19,980	25,092	25,092	25,092
1333 Track - Women	18,915	22,338	19,425	24,536	24,536	24,536
1334 Volleyball - Women	50,584	45,505	38,979	62,078	62,078	62,078
1338 Wrestling	-	-	20,833.00	46,007	46,007	46,007
1345 Testing Center	66,715	68,072	107,397	121,548	121,548	121,548
1347 International Services	7,201	7,294	7,250	7,250	7,250	7,250
Total Student Services	**2,864,337**	**3,191,143**	**3,371,361**	**3,695,871**	**3,695,871**	**3,695,871**

College Support Services by Department

Total College Support Services budgets decreased by ($166,937) or -2.4%.

1501 & 1502	Restructuring public information budget with marketing budget.
1506	Reduction of staff expense due to reorganization.
1507	Increase in staffing with 1 full-time staff and inclusion or full funding of a partial position. Increase in cybersecrurity and operational software licenses.
1508	Removal of subscription based IT agreeements from the budget ($350k). Removal of Facility Master Plan consulting budget ($50k).
1511	Increase part-time security officer to full-time.

2026-27 Treasure Valley Community College

College Support Services by Department

Department		Historical Data			2026-27		
		Actual		Final Budget	Proposed Budget	Approved Budget	Adopted Budget
		2023-24	2024-25	2025-26			
1501	Public Information	245,256	140,710	481,810	244,548	244,548	244,548
1502	Marketing	101,250	100,450	105,150	212,010	212,010	212,010
1503	Board of Education	69,672	73,152	25,018	25,018	25,018	25,018
1504	President's Office	435,773	449,971	478,463	491,438	491,438	491,438
1505	Human Resources	429,529	468,885	492,599	489,911	489,911	489,911
1506	Business Office	660,972	726,432	797,772	779,602	779,602	779,602
1507	Information Technology	2,615,721	3,718,516	2,538,413	2,861,257	2,861,257	2,861,257
1508	Other General Costs	534,987	826,270	1,255,223	851,259	851,259	851,259
1510	Development Office	193,914	200,957	116,628	119,105	119,105	119,105
1511	Campus Security	240,947	249,382	336,978	386,504	386,504	386,504
1512	Switchboard	25,515	26,730	30,005	30,034	30,034	30,034
1514	Institutional Effectiveness	256,358	269,402	290,621	291,056	291,056	291,056
	Total College Support Services	**5,809,894**	**7,250,857**	**6,948,680**	**6,781,743**	**6,781,743**	**6,781,743**

Plant Operations & Maintenance by Department

The Plant Operations & Maintenance budgets increased by a total of $158,242 or 7.51%.

1601 Utilities increase based on historical trends and the addition of two buildings.

1602 Addition of 1 full-time grounds lead and additional funding for HVAC contracted services to match historical cost.

Department	Historical Data			2026-27		
	Actual		Final Budget	Proposed Budget	Approved Budget	Adopted Budget
	2023-24	2024-25	2025-26			
1601 Utilities	533,912	555,434	619,097	667,001	667,001	667,001
1602 Plant Operations	1,463,589	1,417,691	1,489,198	1,599,536	1,599,536	1,599,536
Total Plant Operations and Maintenance	**1,997,501**	**1,973,125**	**2,108,295**	**2,266,537**	**2,266,537**	**2,266,537**

Plant Additions by Department

1650 The Plant Additions budget is used to perform small construction and renovations across campus each year. Increased for remodel projects related to repurposing of Tech Lab space.

Department	Historical Data			2026-27		
	Actual		Final Budget			
	2023-24	2024-25	2025-26	Proposed Budget	Approved Budget	Adopted Budget
1650 Plant Additions	59,715	88,000	88,000	108,000	108,000	108,000
Total Plant Additions	**59,715**	**88,000**	**88,000**	**108,000**	**108,000**	**108,000**

Financial Aid by Department

1801 The College is not required to provide a 25% match for Federal College Work-study and Supplemental Educational Opportunity Grants (SEOG) awarded to students this year.

1802 The increase in the College Waivers budget is due to the corresponding $3/credit tuition increase in the 2025-26 fiscal year. These funds were also analyzed for utilization and best use for recruiting and retention efforts.

Department		Historical Data			2026-27		
		Actual		Final Budget	Proposed Budget	Approved Budget	Adopted Budget
		2023-24	2024-25	2025-26			
1801	Financial Aid Match	64,803	29,784	86,871	18,500	18,500	18,500
1802	College Waivers	1,071,254	1,093,135	1,170,839	1,265,155	1,265,155	1,265,155
	Total Financial Aid	**1,136,057**	**1,122,919**	**1,257,710**	**1,283,655**	**1,283,655**	**1,283,655**

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	273,718
Total Transfers Out	$563,718

Department	Historical Data			2026-27		
	Actual		Final Budget	Proposed Budget	Approved Budget	Adopted Budget
	2023-24	2024-25	2025-26			
1917 Transfers Out	566,068	567,368	561,368	563,718	563,718	563,718
1901 Contingency	-	-	950,000	1,450,000	1,450,000	
1990 Ending Fund Balance	3,121,159	3,708,928	300,000	300,000	300,000	300,000
Total Other	**3,687,227**	**4,276,296**	**1,811,368**	**2,313,718**	**2,313,718**	**2,313,718**

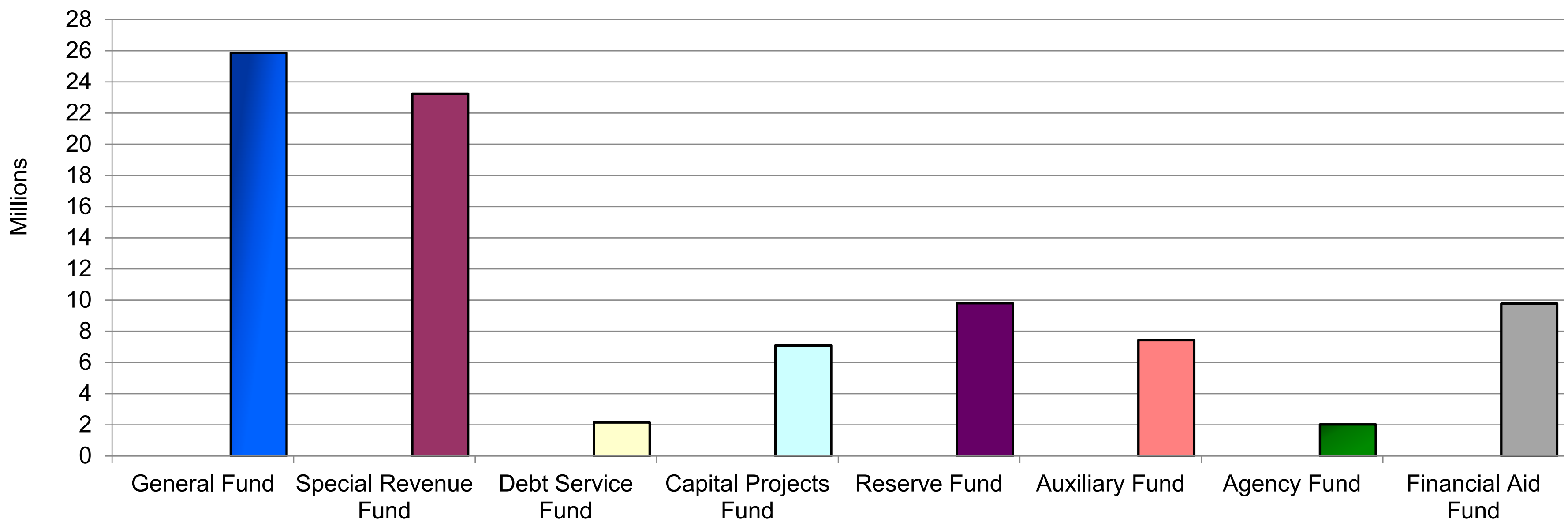
Summary of Interfund Transfers

Department	Purpose of Transfer	Transfers Out: General Fund	Transfers Out: Auxiliary Fund	Transfers Out: Special Revenue Fund	Transfers Out: Reserve Fund	Transfers In: Debt Service Fund	Transfers In: Reserve Fund	Transfers In: 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	(273,718)				273,718		
Special Revenue/Reserve	Transfer to Capital Projects Fund			(3,000,000)	(1,500,000)			4,500,000
Student Housing	Debt Service Payment		(300,000)			300,000		
	Totals	(563,718)	(300,000)	(3,000,000)	(1,500,000)	573,718	290,000	4,500,000

2026-27 Treasure Valley Community College

Other Funds

General Fund	**25,870,776**	29.6%
Special Revenue Fund	**23,250,000**	26.6%
Debt Service Fund	**2,154,118**	2.5%
Capital Projects Fund	**7,100,000**	8.1%
Reserve Fund	**9,803,000**	11.2%
Auxiliary Fund	**7,436,736**	8.5%
Agency Fund	**2,026,000**	2.3%
Financial Aid Fund	**9,780,000**	11.2%
Total	**$87,420,630**	100.0%

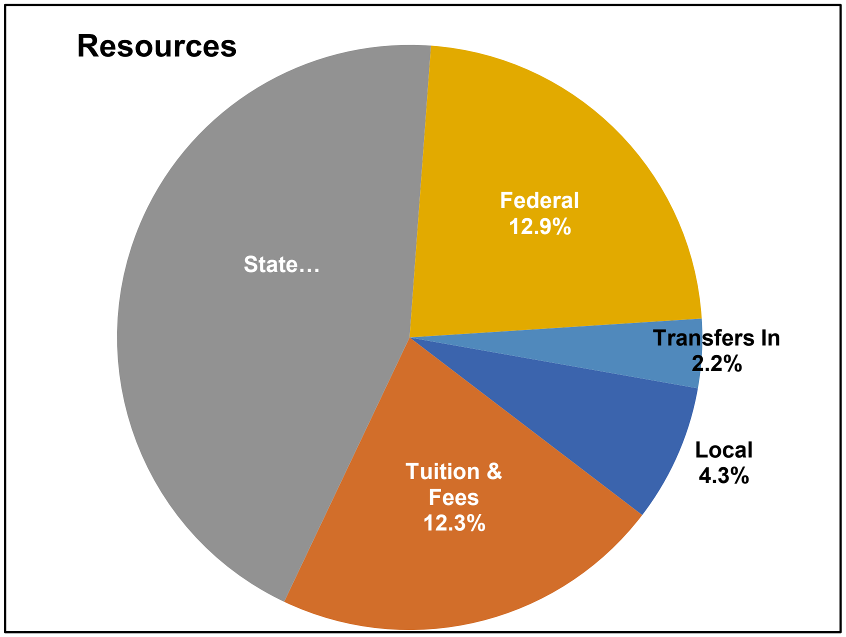


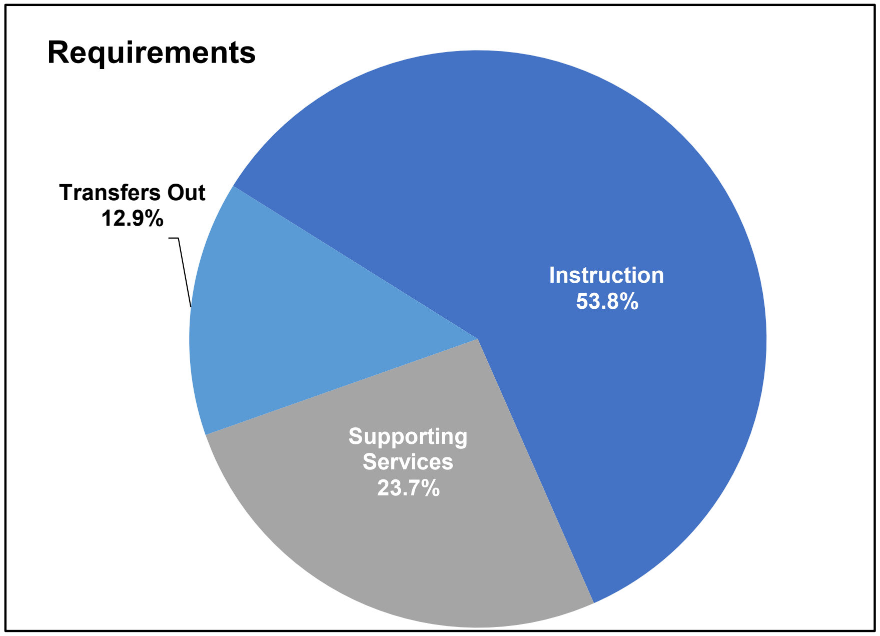
Special Revenue Fund

* 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, CAMP, Department of Corrections, and Employee Retention Tax Credit, 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 gym roof renewal and other capital projects if needed.





Special Revenue Fund

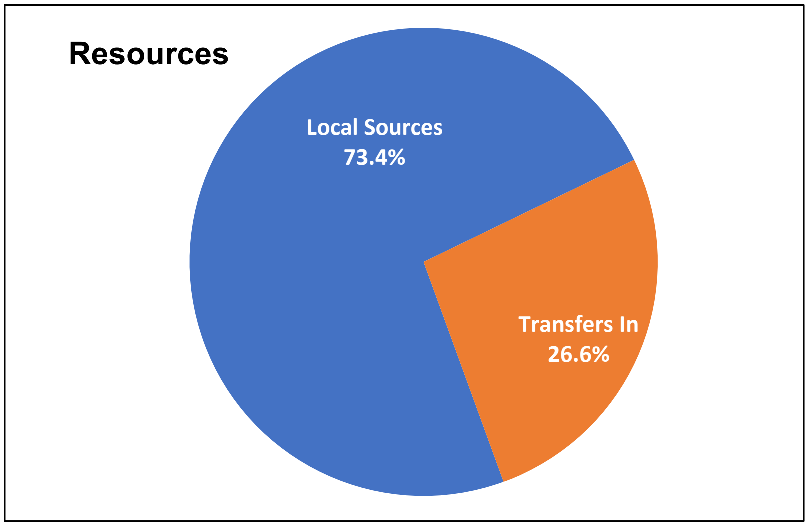
	Historical Data			2026-27		
	Actual		Final Budget	2026-27 Proposed	Approved	Adopted
	2023-24	2024-25	2025-26	Budget	Budget	Budget
Resources						
Local	716,433	1,246,913	400,000	1,000,000	1,000,000	1,000,000
Tuition & Fees	2,700,957	2,095,958	2,851,313	2,850,000	2,850,000	2,850,000
State	4,889,851	6,228,717	5,500,000	5,800,000	5,800,000	5,800,000
Federal	1,951,656	2,028,040	3,000,000	3,000,000	3,000,000	3,000,000
Transfers In	0	0	500,000	500,000	500,000	500,000
Beginning Balance	5,719,202	7,835,431	10,103,146	10,100,000	10,100,000	10,100,000
Total	**15,978,099**	**19,435,059**	**22,354,459**	**23,250,000**	23,250,000	23,250,000
Requirements						
Instruction	6,695,950	8,041,339	12,020,000	12,500,000	12,500,000	12,500,000
Supporting Services	1,446,718	1,413,529	5,078,800	5,500,000	5,500,000	5,500,000
Transfers Out	-	-	1,500,000	3,000,000	3,000,000	3,000,000
Unappropriated Ending Fund Balance	7,835,431	9,980,191	3,755,659	2,250,000	2,250,000	2,250,000
Total	**15,978,099**	**19,435,059**	**22,354,459**	**23,250,000**	**23,250,000**	**23,250,000**

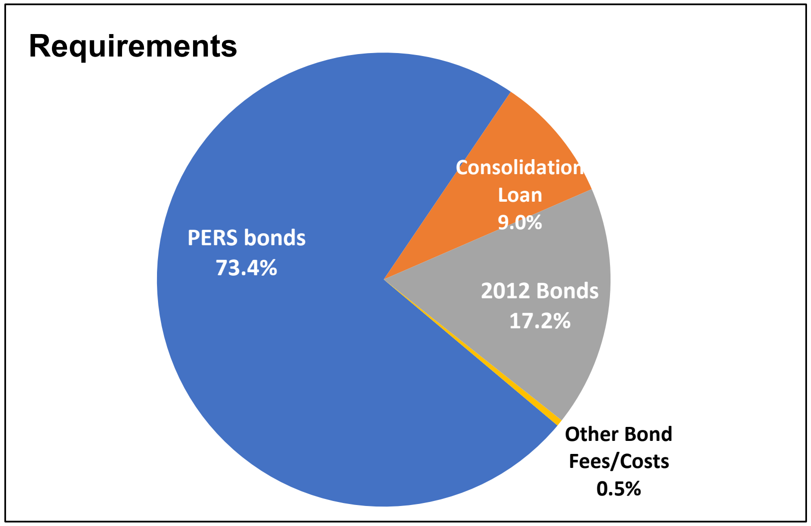
Debt Service Fund

* 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:	2026-27
PERS Bonds	1,580,400
Consolidation Loan	194,118
2012 Housing Bonds	369,600
Other Bond Fees/Costs	10,000
Total	**$2,154,118**





Debt Service Fund

	Historical Data			2026-27		
	Actual		Final Budget	Proposed Budget	Approved Budget	Adopted Budget
	2023-24	2024-25	2025-26			
Resources						
Local Sources	1,363,495	1,429,065	1,520,092	1,580,400	1,580,400	1,580,400
Transfers In	624,068	625,368	561,368	573,718	573,718	573,718
Beginning Balance	-	-	-	-	-	-
Total	**1,987,563**	**2,054,433**	**2,081,460**	**2,154,118**	**2,154,118**	**2,154,118**
Requirements						
Debt Service	1,987,563	2,054,433	2,081,460	2,154,118	2,154,118	2,154,118
Transfers Out	-	-	-	-	-	-
Unappropriated Ending Fund Balance	-	-	-	-	-	-
Total	**1,987,563**	**2,054,433**	**2,081,460**	**2,154,118**	**2,154,118**	**2,154,118**

Debt Service Payment Schedule

	PERS Bonds	2017 Refinance	2012 Bonds	Other Fees/Costs	Totals
Resources:					
General Fund Transfer		194,118	69,600	10,000	273,718
Salary PERS Expenditures from Departments	1,580,400				1,580,400
Student Housing Transfer			300,000		300,000
Total Resources	**1,580,400**	**194,118**	**369,600**	**10,000**	**2,154,118**
Payments:					
PERS Bonds	1,580,400				1,580,400
Bank of Eastern Oregon Consolidation Loan		194,118			194,118
Wells Fargo Bank Housing Bonds			369,600		369,600
Other Debt Service Trustee Fees/Costs				10,000	10,000
Total Payments	**1,580,400**	**194,118**	**369,600**	**10,000**	**2,154,118**

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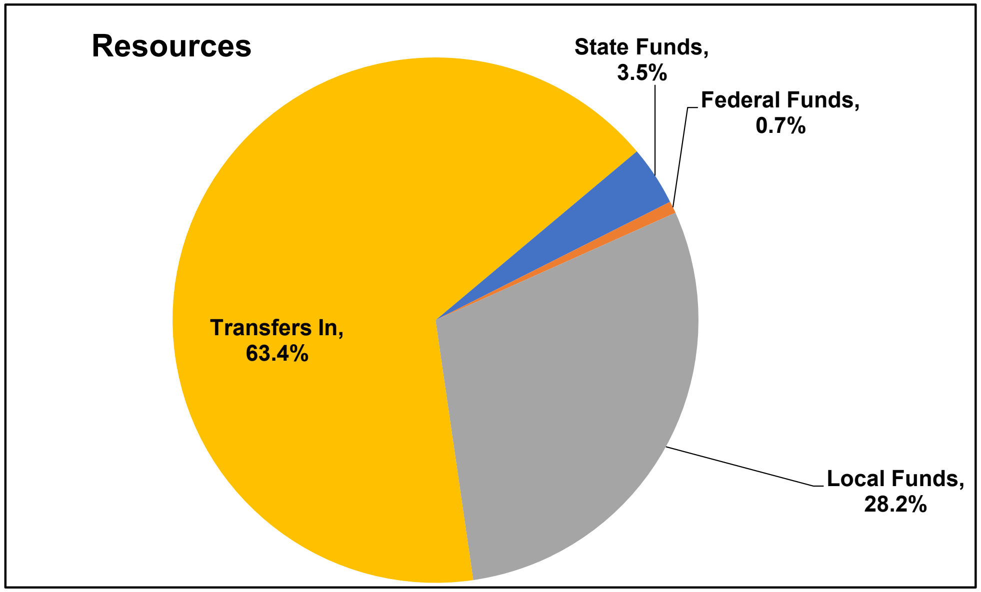
Capital Projects Fund

* 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 2026-27 Capital Projects Fund budget includes appropriations for the gym roof renovation, Tech lab remodel project, and other capital project that may begin this fiscal year.



Capital Projects Fund

	Historical Data			2026-27		
	Actual		Final Budget	Proposed	Approved	Adopted
	2023-24	2024-25	2025-26	Budget	Budget	Budget
Resources						
State Funds	240,636	514,499	4,000,000	250,000	250,000	250,000
Federal Funds	-	1,506,812	3,000,000	50,000	50,000	50,000
Local Funds	1,211,631	562,987	5,200,000	2,000,000	2,000,000	2,000,000
Transfers In/Other Sources	-	-	3,000,000	4,500,000	4,500,000	4,500,000
Beginning Balance	90,830	1,093,666	300,000	300,000	300,000	300,000
Total	**1,543,097**	**3,677,963**	**15,500,000**	**7,100,000**	**7,100,000**	**7,100,000**
Requirements						
Facilities Acquisition and Construction	449,431	2,118,869	15,000,000	6,600,000	6,600,000	6,600,000
Debt Service	-	-	-	-	-	-
Transfers Out	-	-	500,000	500,000	500,000	500,000
Unappropriated Ending Fund Balance	1,093,666	1,559,094	-	-	-	-
Total	**1,543,097**	**3,677,963**	**15,500,000**	**7,100,000**	**7,100,000**	**7,100,000**

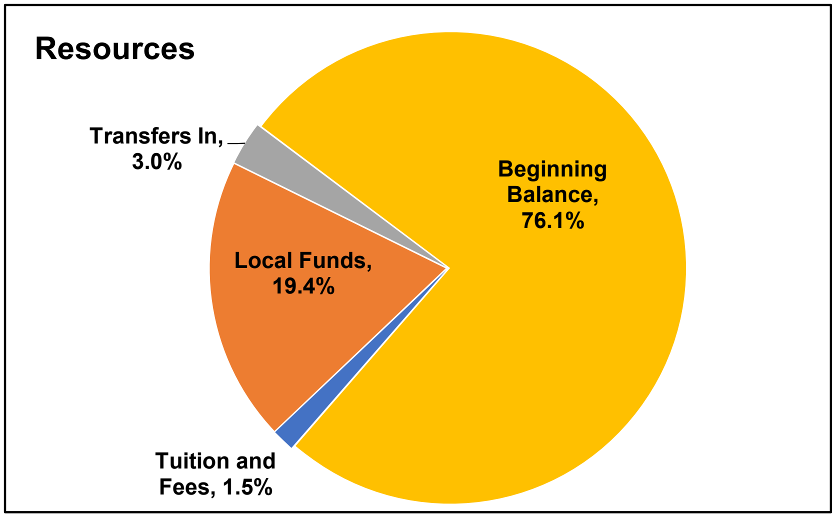
Reserve Fund

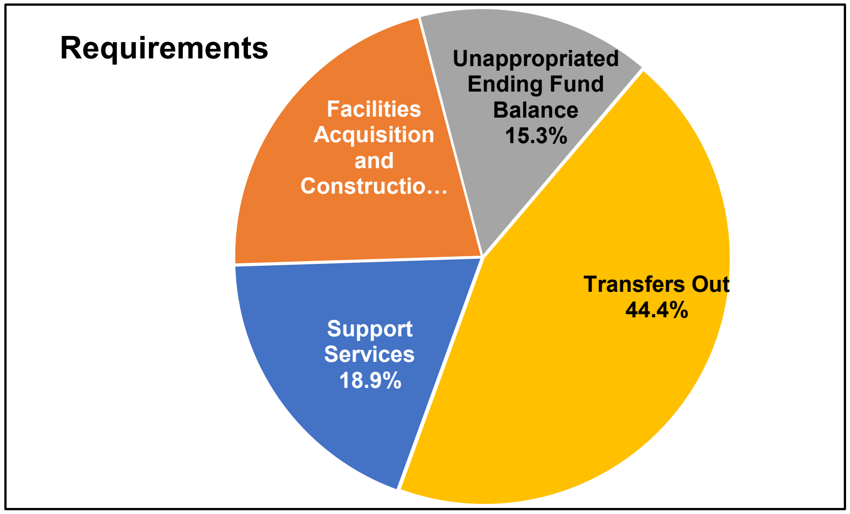
* Periodically, reserve funds are established by the board of trustees to accumulate funds from a specific source in order to be prepared for known or unknown expenses and/or legislative mandates that may come up in the future.

* 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 Center student supported side walk project, gym roof renewal, and other capital projects that board may approve this fiscal year.





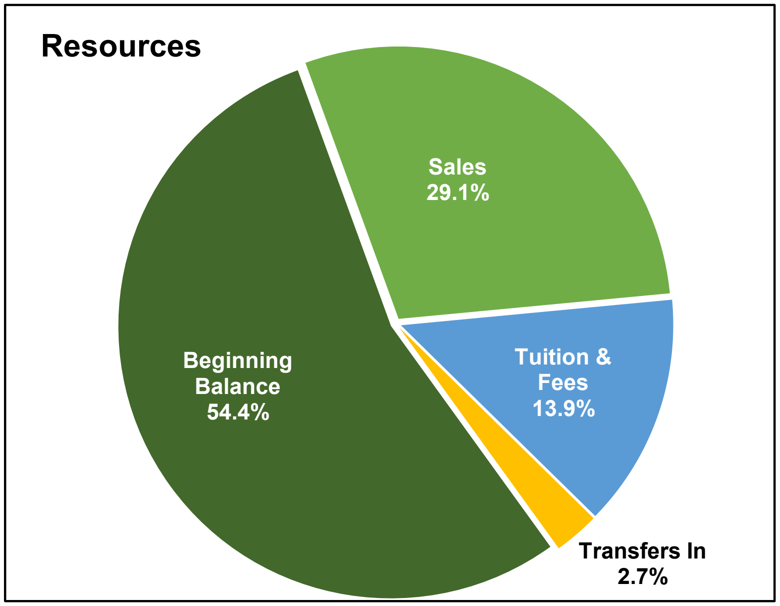
Reserve Fund

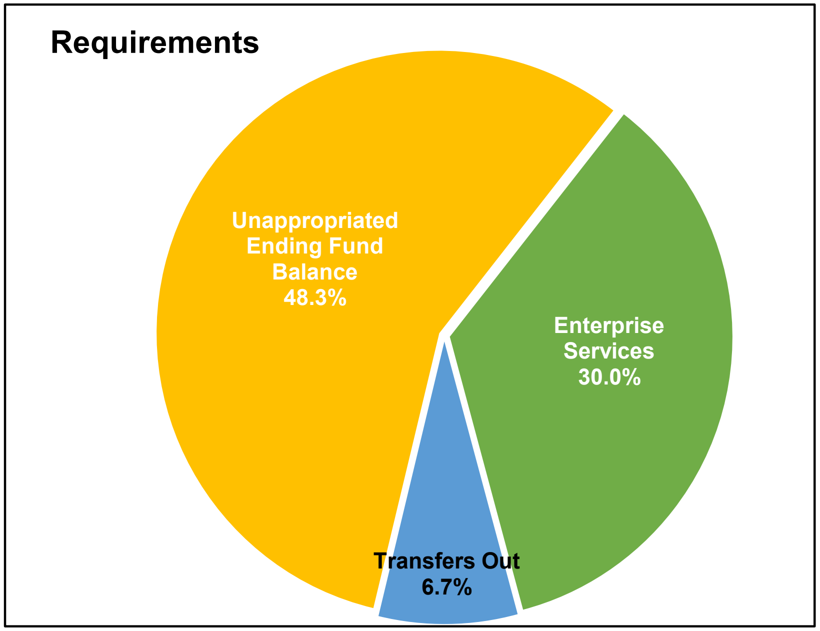
	Historical Data			2026-27		
	Actual		Final Budget	Proposed Budget	Approved Budget	Adopted Budget
	2023-24	2024-25	2025-26			
Resources						
Tuition and Fees	83,915	130,214	140,000	150,000	150,000	150,000
Local Funds	1,686,240	1,835,795	1,801,000	1,900,000	1,900,000	1,900,000
Transfers In	290,000	290,000	290,000	290,000	290,000	290,000
Beginning Balance	5,420,233	7,254,313	6,245,000	7,463,000	7,463,000	7,463,000
Total	**7,480,388**	**9,510,322**	**8,476,000**	**9,803,000**	**9,803,000**	**9,803,000**
Requirements						
Support Services	165,414	348,267	1,723,000	1,856,000	1,856,000	1,856,000
Facilities Acquisition and Construction	60,661.00	-	1,966,000	2,099,000	2,099,000	2,099,000
Transfers Out	-	-	1,500,000	1,500,000	1,500,000	1,500,000
Unappropriated Ending Fund Balance	7,254,313	9,162,055	3,287,000	4,348,000	4,348,000	4,348,000
Total	**7,480,388**	**9,510,322**	**8,476,000**	**9,803,000**	**9,803,000**	**9,803,000**

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 inflationary presures in the economy.



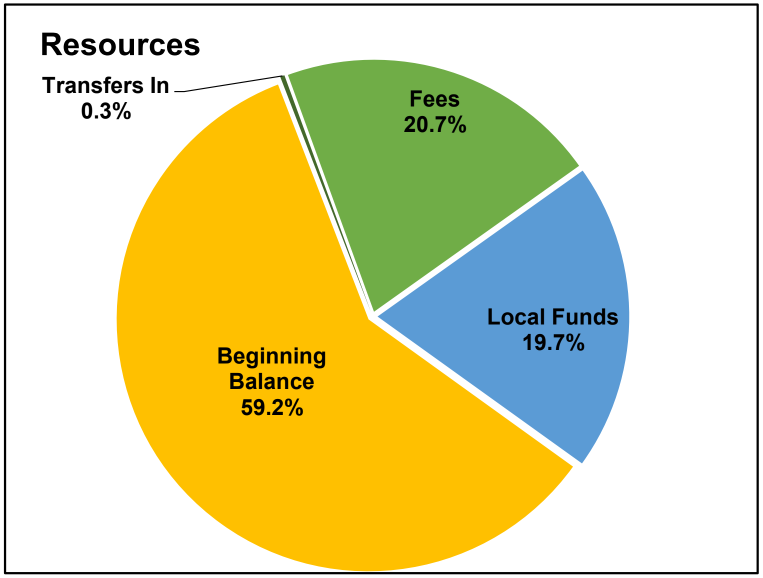


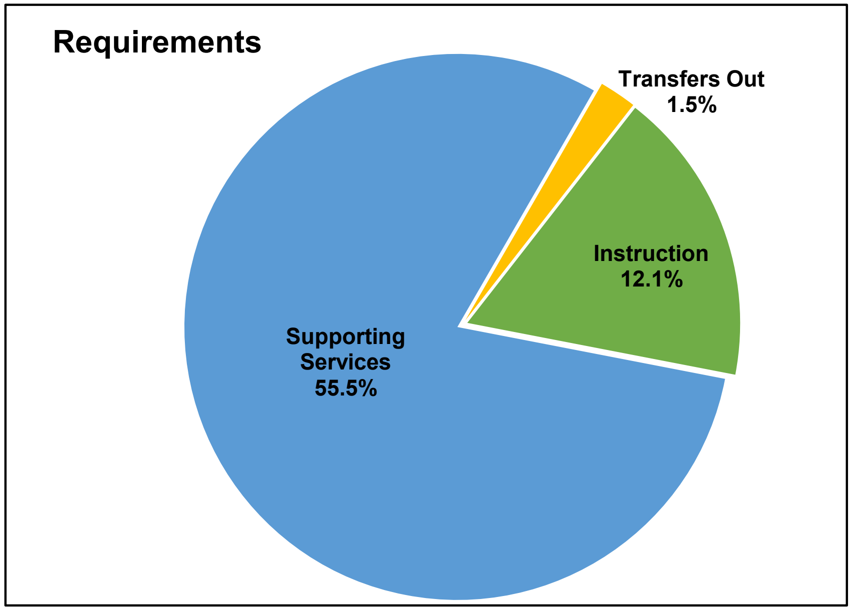
Auxiliary Fund

	Historical Data			2026-27		
	Actual		Final Budget	Proposed Budget	Approved Budget	Adopted Budget
	2023-24	2024-25	2025-26			
Resources						
Sales	1,865,413	2,055,684	2,108,000	2,160,700	2,160,700	2,160,700
Tuition & Fees	1,458,729	683,462	1,005,000	1,030,125	1,030,125	1,030,125
Transfers In	-	-	200,000	200,000	200,000	200,000
Beginning Balance	4,164,079	4,090,584	3,947,230	4,045,911	4,045,911	4,045,911
Total	**7,488,221**	**6,829,730**	**7,260,230**	**7,436,736**	**7,436,736**	**7,436,736**
Requirements						
Instruction	548,940	436,934	1,092,304	1,119,612	1,119,612	1,119,612
Enterprise Services	1,606,606	1,604,013	2,174,127	2,228,480	2,228,480	2,228,480
Transfers Out	348,000	348,000	500,000	500,000	500,000	500,000
Unappropriated Ending Fund Balance	4,090,584	4,440,783	3,493,799	3,588,644	3,588,644	3,588,644
Total	**6,594,130**	**6,829,730**	**7,260,230**	**7,436,736**	**6,317,124**	**6,317,124**

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.





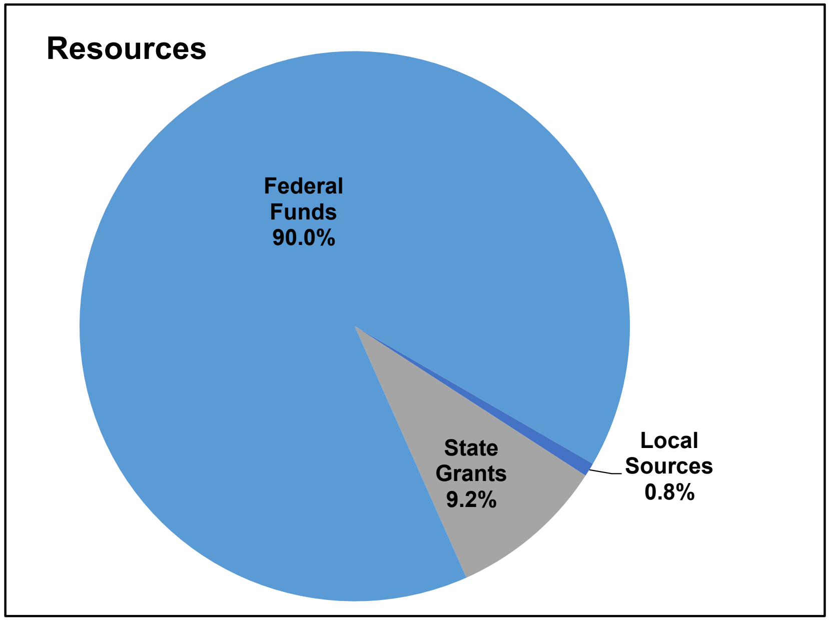
Agency Fund

	Historical Data			2026-27		
	Actual		Final Budget	Proposed	Approved	Adopted
	2023-24	2024-25	2025-26	Budget	Budget	Budget
Resources						
Fees	399,791	402,050	418,850	420,000	420,000	420,000
Local Funds	281,207	404,726	330,200	400,000	400,000	400,000
Transfers In	20,224	-	5,800	6,000	6,000	6,000
Beginning Balance	771,023	739,739	738,980	1,200,000	1,200,000	1,200,000
Total	**1,472,245**	**1,546,515**	**1,493,830**	**2,026,000**	**2,026,000**	**2,026,000**
Requirements						
Instruction	79,033	44,518	243,290	245,000	245,000	245,000
Supporting Services	633,249	782,642	1,123,711	1,125,000	1,125,000	1,125,000
Transfers Out	20,224	-	30,800	31,000	31,000	31,000
Unappropriated Ending Fund Balance	739,739	719,355	96,029	625,000	625,000	625,000
Total	**1,472,245**	**1,546,515**	**1,493,830**	**2,026,000**	**1,401,000**	**1,401,000**

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			2026-27		
	Actual		Final Budget	Proposed Budget	Approved Budget	Adopted Budget
	2023-24	2024-25	2025-26			
Resources						
Local Sources	55,046.00	21,085	80,000.00	80,000	80,000	80,000
State Grants	596,231	685,732	900,000	900,000	900,000	900,000
Federal Funds	5,013,418	6,080,578	8,786,000	8,800,000	8,800,000	8,800,000
Beginning Balance	1,819.00	-	-	-	-	-
Total	**5,666,514**	**6,787,395**	**9,766,000**	**9,780,000**	**9,780,000**	**9,780,000**
Requirements						
Support Services	5,666,514	6,787,395	9,766,000	9,780,000	9,780,000	9,780,000
Unappropriated Ending Fund Balance	-	-	-	-	-	-
Total	**5,666,514**	**6,787,395**	**9,766,000**	**9,780,000**	**9,780,000**	**9,780,000**

TREASURE VALLEY COMMUNITY COLLEGE
Resolution No. 25- 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 **2026-27** in the total sum of **$87,420,630** 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, 2026, 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	$8,079,628
Instructional Support	$1,341,625
Student Services	$3,695,871
College Support	$6,781,743
Plant Operations/Maintenance	$2,266,537
Plant Additions	$108,000
Financial Aid	$1,283,655
Transfers Out/Other Uses	$563,718
Contingency	$1,450,000
Total General Fund Appropriations	$25,570,776

SPECIAL REVENUE FUND:

Instruction	$12,500,000
Instructional Support	$5,500,000
Transfers Out/Other Uses	$3,000,000
Total Special Revenue Fund Appropriations	$21,000,000

Resolution No. 25- 003 (continued)

DEBT SERVICE FUND:	
Debt Service	$2,154,118
CAPITAL PROJECTS FUND:	
Facilities Acquisition and Construction	$6,600,000
Transfers Out/Other Uses	500,000
Total Capital Projects Fund	$7,100,000
RESERVE FUND:	
Support Services	$1,856,000
Facilities Acquisition and Construction	$2,099,000
Transfers Out/Other Uses	$1,500,000
Total Reserve Fund Appropriations	$5,455,000
AUXILIARY FUND:	
Instruction	$1,119,612
Enterprise Services	$2,228,480
Transfers / Other Uses	$500,000
Total Auxiliary Fund Appropriations	$3,848,092
AGENCY FUND:	
Instruction	$245,000
Supporting Services	$1,125,000
Transfers / Other Uses	$31,000
Total Agency Fund Appropriations	$1,401,000
STUDENT FINANCIAL AID FUND:	
Supporting Services	$9,780,000
TOTAL 2025-2026 BUDGET APPROPRIATIONS	**$76,308,986**

Note: The difference between total appropriations of $76,308,986 and the total budget of $87,420,630 is the unappropriated ending fund balance of $11,111,644.

Resolution No. 25- 003 (continued)

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 2026-27 upon the assessed value of all taxable property within the College district.

	Education
General Fund	$1.2235 / $1,000

Stephen Crow, Board Chairperson — June 16, 26
Date

Dr. Dana M Young, President — 6/16/2026
Date

June 16, 2026
Date Resolution Adopted

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

FORM ED-50 2026-27

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** (District Name) has the responsibility and authority to place the following property tax, fee, charge or assessment on the tax roll of **Malheur / Baker** (County Name) County. The property tax, fee, charge or assessment is categorized as stated by this form.

Mailing Address of District	City	State	Zip	Date Submitted
650 College Blvd	**Ontario**	**OR**	**97914**	

Contact Person	Title	Daytime Telephone	Contact Person E-mail
Darin Bell	**Vice President of Administrative Services**	**541-881-5842**	dbell@tvcc.cc

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

X 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	**Measure 5 Limits** Amount of Levy
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**

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.

2026-27 Treasure Valley Community College

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 16, 2026 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/99268398569?pwd=wEmSeXcDxFBESYYNgZs3A4zXGjajzb.1. Meeting ID: 992 6839 8569 Passcode:919742. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2026 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 2024-25	Adopted Budget This Year 2025-26	Approved Budget Next Year 2026-27
Beginning Fund Balance	$ 24,134,892	$ 24,284,356	$ 26,808,911
Current Year Property Taxes, other than Local Option Taxes	$ 3,648,919	$ 3,377,102	$ 3,481,376
Current Year Local Option Property Taxes	$ -	$ -	
Tuition and Fees	$ 9,261,073	$ 10,479,618	$ 10,792,102
Other Revenue from Local Sources	$ 8,432,288	$ 12,474,104	$ 10,300,100
Revenue from State Sources	$ 17,774,066	$ 21,264,143	$ 18,118,424
Revenue from Federal Sources	$ 9,615,430	$ 14,786,000	$ 11,850,000
Interfund Transfers	$ 2,229,612	$ 4,557,168	$ 6,069,718
All Other Budget Resources	$ -	$ -	$ -
Total Resources	**$ 75,096,282**	**$ 91,222,492**	**$ 87,420,630**

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personnel Services	$ 20,123,382	$ 22,834,863	$ 24,448,342
Materials & Services	$ 10,342,595	$ 20,858,966	$ 21,401,090
Financial Aid	$ 7,844,446	$ 10,898,710	$ 10,938,655
Capital Outlay	$ 4,245,638	$ 18,073,838	$ 9,822,063
Debt Service	$ 2,054,433	$ 2,081,460	$ 2,154,118
Interfund Transfers	$ 915,368	$ 4,592,168	$ 6,094,718
Operating Contingency	$ -	$ 950,000	$ 1,450,000
All Other Expenditures	$ -	$ -	$ -
Unappropriated Ending Fund Balance & Reserves	$ 29,570,419	$ 10,932,487	$ 11,111,644
Total Requirements	**$ 75,096,282**	**$91,222,492**	**$ 87,420,630**

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION			
Instruction	$ 14,921,193	$ 20,812,304	$ 21,944,240
FTE	70.0	85.0	89.0
Instructional Support	$ 2,367,929	$ 6,327,190	$ 6,841,625

FTE	11.0	17.0	15.0
Student Services other than Student Financial Aid/Loans	$ 5,577,510	$ 6,669,199	$ 7,049,352
FTE	19.0	21.5	21.5
Student Financial Aid/Loans	$ 7,910,313	$ 11,023,710	$ 11,063,655
FTE	4.0	4.0	4.0
Support Serv. other than Facilities Acquisition and Construction	$ 7,599,120	$ 8,671,680	$ 8,637,743
FTE	27.0	29.3	39.0
Facilities Acquisition and Construction	$ 4,179,997	$ 19,162,295	$ 11,073,537
FTE	9.0	9.0	9.0
Interfund Transfers	$ 915,368	$ 4,092,168	$ 6,094,718
Debt Service	$ 2,054,433	$ 2,581,460	$ 2,154,118
Operating Contingency	$ -	$ 950,000	$ 1,450,000
Unappropriated Ending Fund Balance and Reserves	$ 29,570,419	$ 10,932,487	$ 11,111,644
Total Requirements	**$75,096,282**	**$91,222,492**	**$87,420,630**
Total FTE	**140.0**	**165.8**	**177.5**

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 2024-25	Rate or Amount Imposed This Year 2025-26	Rate or Amount Approved Next Year 2026-27
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)	$5,627,029	$0
Other Borrowings	$255,762	$0
Total	$5,882,791	$0

Notice of Budget Committee Meeting

Notice of Proposed Budget

Published in The Argus Observer on May 6, 2026

Location

Malheur County, Oregon

Notice Text

2026-27 Notice of Budget Committee 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, 2026 to June 30, 2027, 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/92596790290

Meeting ID: 925 9679 0290

The meeting will take place on the 19th day of May, 2026 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 or or after May 5th, 2026 by email to dbell@tvcc.cc .

Legal Number AOB001366
May 6, 2026

ARGUS OBSERVER

OFFICIAL AD PROOF

This is the proof of your ad scheduled to run in **The Argus Observer** on the dates indicated below. If changes are needed, please contact us prior to deadline at **(541) 889-5387**.

Notice ID: xHdKMm8e47kDS172tNzv | **Proof Updated: May. 25, 2026 at 12:27pm MDT**
Notice Name: TVCC Budget 2026-27 | Publisher ID: AOB001445

Expected print dimensions of advertisement:
Width: 6.54 in., Height: 12.57 in.

Newspaper page size: Width: 9.89 in., Height: 21.10 in.
Publisher may wrap or break notice between pages.

FORM CC-1

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Revenue from State Sources	$ 17,774,066	$ 21,264,143	$ 18,118,424
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All Other Budget Resources	$ -	$ -	$ -
Total Resources	**$ 75,096,282**	**$ 91,222,492**	**$ 87,420,630**

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Operating Contingency	$ -	$ 950,000	$ 1,450,000
All Other Expenditures	$ -	$ -	$ -
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FTE	70.0	85.0	89.0
Instructional Support	$ 2,367,929	$ 6,327,190	$ 6,841,625
FTE	11.0	17.0	15.0
Student Services other than Student Financial Aid/Loans	$ 5,577,510	$ 6,669,199	$ 7,049,352
FTE	19.0	21.5	21.5
Student Financial Aid/Loans	$ 7,910,313	$ 11,023,710	$ 11,063,655
FTE	4.0	4.0	4.0
Support Serv. other than Facilities Acquisition and Construction	$ 7,599,120	$ 8,671,680	$ 8,637,743
FTE	27.0	29.3	39.0
Facilities Acquisition and Construction	$ 4,179,997	$ 19,162,295	$ 11,073,537
FTE	9.0	9.0	9.0
Interfund Transfers	$ 915,368	$ 4,092,168	$ 6,094,718
Debt Service	$ 2,054,433	$ 2,581,460	$ 2,154,118
Operating Contingency	$ -	$ 950,000	$ 1,450,000
Unappropriated Ending Fund Balance and Reserves	$ 29,570,419	$ 10,932,487	$ 11,111,644
Total Requirements	**$ 75,096,282**	**$ 91,222,492**	**$ 87,420,630**
Total FTE	**140.0**	**165.8**	**177.5**

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.

Expected print dimensions of advertisement:
Width: 6.54 in., Height: 12.57 in.

Newspaper page size: Width: 9.89 in., Height: 21.10 in.
Publisher may wrap or break notice between pages.

PROPERTY TAX LEVIES

	Rate or Amount Imposed Last Year 2024-25	Rate or Amount Imposed This Year 2025-26	Rate or Amount Approved Next Year 2026-27
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)	$5,627,029	$0
Other Borrowings	$255,762	$0
Total	$5,882,791	$0

Legal Number AOB001445
June 3, 10, 2026

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.

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

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

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

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

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

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

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

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

Transfer
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.