

# Bitterroot Valley Community College

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BITTERROOT VALLEY COMMUNITY COLLEGE  
ALL FUNDS  
FISCAL YEAR 2024

Campus/Agency	Actual FY 2023	Budgeted FY 2024	Dollar Change Actual 2023 to Budgeted 2024	Percent Change Actual 2023 to Budgeted 2024
Bitterroot Valley Community College				
Current Operating Unrestricted	\$ 69,799	\$ 91,960	\$ 22,161	32%
Current Restricted	-	-	\$ -	
Current Designated	1,168	11,725	\$ 10,556	904%
Auxiliary Enterprises	-	-	\$ -	
Loan & Endowment Funds	-	-	\$ -	
Plant Funds	-	-	\$ -	
<b>TOTAL ALL FUNDS</b>	<u>\$ 70,968</u>	<u>\$ 103,685</u>	<u>\$ 32,718</u>	46%

CURRENT UNRESTRICTED OPERATING ACCOUNT  
SUMMARY OF REVENUE DATA (TOTAL)

**UNIT NAME: Bitterroot Valley Community College**

NAME OF FUND	ACTUAL FY2023	PERCENT	BUDGETED FY2024	PERCENT	PERCENT INCR/(DECR)
General Fund:					
State Appropriations					
HB 2	\$245,624	100.0%	\$0	0.0%	-100.0%
HB 2 Leg Audit	\$0	0.0%	\$0	0.0%	
Carryforward	\$0	0.0%	\$175,825	100.0%	
HB 377 PERS ER 1% inc	\$0	0.0%	\$0	0.0%	
HB 454 TRS ER 1% inc	\$0	0.0%	\$0	0.0%	
HB13	\$0	0.0%	\$0	0.0%	
Total State Appropriations	\$245,624	100.0%	\$175,825	100.0%	-28.4%
Student Fees	\$0	0.0%	\$0	0.0%	
In-District Tuition	\$0	0.0%	\$0	0.0%	
Out of District Tuition	\$0	0.0%	\$0	0.0%	
Out of State Tuition	\$0	0.0%	\$0	0.0%	
Total Tuition & Fees	\$0	0.0%	\$0	0.0%	
Mandatory Levy	\$0	0.0%	\$0	0.0%	
Other	\$0	0.0%	\$0	0.0%	
<b>SUB-TOTAL UNRESTRICTED REVENUE</b>	<b>\$245,624</b>	<b>100.0%</b>	<b>\$175,825</b>	<b>100.0%</b>	<b>-28.4%</b>
<b>TOTAL UNRESTRICTED REVENUE</b>	<b>\$245,624</b>		<b>\$175,825</b>		<b>-28.4%</b>

MANDATORY TUITION AND FEES PER STUDENT (@ 15 credits)	FY 2023	FY 2024
In-District	N/A	N/A
Out of District	N/A	N/A
Out of State	N/A	N/A
WUE	N/A	N/A
Other:	N/A	N/A
<b>Value of One Mill - BVCC District</b>	<b>\$97,175</b>	<b>\$131,109</b>
<b>Percent of Mandatory Mill Levy Support</b>	<b>0.00%</b>	<b>0.00%</b>
<b>Anticipated Reversion</b>	<b>0</b>	<b>0</b>

Title	Board Chair	Signature	<i>Carrie Guarino</i>	8/11/2023
Title	Board Secretary	Signature	<i>Jean Butler</i>	8/11/2023

CURRENT UNRESTRICTED OPERATING ACCOUNT  
COMPARATIVE EXPENDITURES AND FTE DATA GRAND TOTAL

UN **Bitterroot Valley Community College**

ACCOUNTING ENTITY: **GRAND TOTAL CURRENT UNRESTRICTED EXPENDITURES**

DESCRIPTION OF ACTIVITY	ACTUAL FY2023	PERCENT	BUDGETED FY2024	PERCENT	PERCENT CHANGE
Contract Faculty	0.00	0.0%	0.00	0.0%	
Contract Professional & Admin.	0.00	0.0%	0.00	0.0%	
Support Staff	0.72	100.0%	0.74	100.0%	2.1%
Other Employees (Workstudy)	0.00	0.0%	0.00	0.0%	
<b>TOTAL FTE'S</b>	<b>0.72</b>	<b>100.0%</b>	<b>0.74</b>	<b>100.0%</b>	<b>2.1%</b>
<b>TOTAL FY FTE STUDENTS</b>	<b>0</b>		<b>0</b>		
<b>PERSONAL SERVICES:</b>					
Contract Faculty	0	0.0%	0	0.0%	
Contract Professional & Admin.	0	0.0%	0	0.0%	
Support Staff	40,079	57.4%	34,682	37.7%	-13.5%
Other Employees (Workstudy)	0	0.0%	0	0.0%	
<b>Total Salaries</b>	<b>\$ 40,079</b>	<b>57.4%</b>	<b>\$ 34,682</b>	<b>37.7%</b>	<b>-13.5%</b>
Employee Benefits	7,582	10.9%	8,087	8.8%	6.7%
<b>TOTAL PERSONAL SERVICES</b>	<b>\$ 47,660</b>	<b>68.3%</b>	<b>\$ 42,770</b>	<b>46.5%</b>	<b>-10.3%</b>
<b>OPERATING EXPENSES:</b>					
Contracted Services	18,466	26.5%	42,427	46.1%	129.8%
Supplies and Materials	1,115	1.6%	1,650	1.8%	48.0%
Communications	976	1.4%	1,986	2.2%	103.6%
Travel	987	1.4%	2,053	2.2%	108.1%
Rent	0	0.0%	0	0.0%	
Utilities	0	0.0%	0	0.0%	
Repair and Maintenance	0	0.0%	0	0.0%	
Other	596	0.9%	1,075	1.2%	80.3%
Total Operating Expenses	\$ 22,139	31.7%	\$ 49,191	53.5%	122.2%
Equipment and Capital	0	0.0%	0	0.0%	
NonMandatory Transfers	0	0.0%	0	0.0%	
Total Expenditures	\$ 69,799	100.0%	\$ 91,960	100.0%	31.7%
Scholarships	\$ -		\$ -		
<b>TOTAL EXPENDITURES BY OBJECT</b>	<b>\$ 69,799</b>		<b>\$ 91,960</b>		<b>31.7%</b>
<b>Recap by Program:</b>					
Instruction	\$ -	0.0%	\$ -	0.0%	
Academic Support	-	0.0%	-	0.0%	
Student Services	-	0.0%	-	0.0%	
Institutional Support	69,799	100.0%	91,960	100.0%	31.7%
Operation and Maintenance of Plant	-	0.0%	-	0.0%	
Sub-Total	\$ 69,799	100.0%	\$ 91,960	100.0%	31.7%
Scholarships	-		-		
<b>TOTAL EXPENSES BY PROGRAM</b>	<b>\$ 69,799</b>		<b>\$ 91,960</b>		<b>31.7%</b>

Title Board Chair

Signature

*Carrie Guarino*

8/11/2023

Title Board Secretary

Signature

*Jean Butler*

8/11/2023

CURRENT UNRESTRICTED OPERATING ACCOUNT  
COMPARATIVE EXPENDITURES AND FTE DATA BY PROGRAM

UN Bitterroot Valley Community College ACCOUNTING FUNCTION: <b>INSTITUTIONAL SUPPORT</b>					
DESCRIPTION OF ACTIVITY	ACTUAL FY2023	PERCENT	BUDGETED FY2024	PERCENT	PERCENT CHANGE
Contract Faculty	0.00	0.0%	0.00	0.0%	
Contract Professional & Admin.	0.00	0.0%	0.00	0.0%	
Support Staff	0.72	100.0%	0.74	100.0%	2.1%
Other Employees (Workstudy)	0.00	0.0%	0.00	0.0%	
<b>TOTAL FTE'S</b>	<b>0.72</b>	<b>100.0%</b>	<b>0.74</b>	<b>100.0%</b>	<b>2.1%</b>
<b>TOTAL FY FTE STUDENTS</b>					
<b>PERSONAL SERVICES:</b>					
Contract Faculty	-	0.0%	-	0.0%	
Contract Professional & Admin.	-	0.0%	-	0.0%	
Support Staff	40,079	57.4%	34,682	37.7%	-13.5%
Other Employees (Workstudy)	-	0.0%	-	0.0%	
<b>Total Salaries</b>	<b>40,079</b>	<b>57.4%</b>	<b>34,682</b>	<b>37.7%</b>	-13.5%
Employee Benefits	7,582	10.9%	8,087	8.8%	6.7%
<b>TOTAL PERSONAL SERVICES</b>	<b>47,660</b>	<b>68.3%</b>	<b>42,770</b>	<b>46.5%</b>	-10.3%
<b>OPERATING EXPENSES:</b>					
Contracted Services	18,466	26.5%	42,427	46.1%	129.8%
Supplies and Materials	1,115	1.6%	1,650	1.8%	48.0%
Communications	976	1.4%	1,986	2.2%	103.6%
Travel	987	1.4%	2,053	2.2%	108.1%
Rent	-	0.0%	-	0.0%	
Utilities	-	0.0%	-	0.0%	
Repair and Maintenance	-	0.0%	-	0.0%	
Other	596	0.9%	1,075	1.2%	80.3%
Total Operating Expenses	22,139	31.7%	49,191	53.5%	122.2%
Equipment and Capital	-	0.0%	-	0.0%	
NonMandatory Transfers	-	0.0%	-	0.0%	
Total Expenditures	69,799	100.0%	91,960	100.0%	31.7%
Scholarships			-		
<b>TOTAL EXPENDITURES BY OBJECT</b>	<b>69,799</b>		<b>91,960</b>		<b>31.7%</b>

**Bitterroot Valley Community College  
Budget for Designated Funds  
FY 2024**

Fund	Beginning Fund Balance	Revenues	Transfers In	Total Revenue	Compensation & Benefits	Operation & Capital	Transfers Out	Total Expenses	Ending Fund Balance
Instructional Fees	-	-	-	-	-	-	-	-	-
Continuing Education	-	2,400	-	2,400	2,400	-	-	2,400	0
Recharge Centers	-	-	-	-	-	-	-	-	-
Sales and Services	-	-	-	-	-	-	-	-	-
Designated	9,968	9,100	-	9,100	-	9,325	-	9,325	9,742
<b>Designated Funds Totals</b>	<b>9,968</b>	<b>11,500</b>	<b>-</b>	<b>11,500</b>	<b>2,400</b>	<b>9,325</b>	<b>-</b>	<b>11,725</b>	<b>9,743</b>

**Bitterroot Valley Community College**  
**Actual for Designated Funds**  
**FY 2023**

Fund	Beginning Fund Balance	Revenues	Transfers In	Total Revenue	Compensation & Benefits	Operation & Capital	Transfers Out	Total Expenses	Ending Fund Balance
Instructional Fees	-	-	-	-	-	-	-	-	-
Continuing Education	-	1,070	-	1,070	1,070	-	-	1,070	-
Recharge Centers	-	-	-	-	-	-	-	-	-
Sales and Services	-	-	-	-	-	-	-	-	-
Designated	10,066	-	-	-	98	-	-	98	9,968
<b>Designated Funds Totals</b>	<b>10,066</b>	<b>1,070</b>	<b>-</b>	<b>1,070</b>	<b>1,168</b>	<b>-</b>	<b>-</b>	<b>1,168</b>	<b>9,968</b>

**Campus:** Bitterroot Valley Community College

**Reporting Metric - Enrollment**

	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Projected
In/Out of District	0	0	0	0	0
Out of State	0	0	0	0	0
Grow Eastern MT	0	0	0	0	0
WUE	0	0	0	0	0
Total	0	0	0	0	0



# Enrollment Projections

Resident Undergraduate	0.00
Non-Resident Undergraduate	0.00
WUE	0.00
<b>Total</b>	<b>0.00</b>

## FY2024 - Resident Only

Career and Technical Education	0.00
General Education	0.00
Dual Enrollment - College	0.00
Dual Credit - High School	0.00
<b>Total</b>	<b>0.00</b>

## FY2025 - Resident Only

Career and Technical Education	0.00
General Education	0.00
Dual Enrollment - College	0.00
Dual Credit - High School	0.00
<b>Total</b>	<b>0.00</b>

CAMPUS: Bitterroot Valley Community College  
AUTHORIZED CASH RESERVE FY 2023

Community Colleges are permitted to designate a portion of the general fund end-of-year cash balance as a reserve for the succeeding year (MCA 20-15-321). The amount of the general fund cash balance that is earmarked as cash reserve may not exceed 10% of the final general fund budget for the ensuing school fiscal year. The cash reserve is as follows:

Cash reserve balance at end of FY 2023: \$175,825

THE MONTANA COMMUNITY COLLEGE SYSTEM  
 CAMPUS: Bitterroot Valley Community College  
 CROSS REFERENCE OF FUNDING SOURCES

\*\*Sources of Revenue designated by bullet points below\*\*

**20-15-311 Funding sources.** The annual operating budget of a community college district must be financed from the following sources:

(1) the estimated revenue to be realized from student tuition and fees, except revenue related to community service courses, as defined by the Board of Regents;

• General Fund(BUD 300) – Student Tuition -	\$0	
• General Fund(BUD 300) – Student Fees -	\$0	
• Designated Funds - Student Fees -	\$0	

(2) subject to 15-10-420, a mandatory mill levy on the community college district;

• General Fund(BUD 300) - Mandatory Levy -	\$0
• Retirement Fund (BUD 300) – Mandatory Levy -	\$0

Other Levies

(3) subject to 15-10-420, the adult education levy authorized under provisions of 20-15-305;

• Public Service Auxiliary Fund(Adult education levy)	\$0
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(4) the state general fund appropriation;

• General Fund(BUD 300)-State Appropriation -	\$175,825
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(5) an optional voted levy on the community college district that must be submitted to the electorate in accordance with general school election laws and 15-10-425;

•	\$0
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(6) all other income, revenue, balances, or reserves not restricted by a source outside the community college district to a specific purpose;

• Other revenue in General Fund. These revenues are from Interest, Indirect Income and Rental Income BUD 300-	\$0
• General fund (BUD 300) - HB124 Entitlement Payment	\$0
• Other _____	\$0

(7) income, revenue, balances, or reserves restricted by a source outside the community college district to a specific purpose. Student fees paid for community service courses, as defined by the board of regents, are considered restricted to a specific purpose.

•	\$11,500
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(8) income from a political subdivision that is designated a community college service region under 20-15-241.

•	0
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