

Flathead Valley Community College

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FLATHEAD VALLEY COMMUNITY COLLEGE
ALL FUNDS
FISCAL YEAR 2027

Campus/Agency	Actual FY 2026	Budgeted FY 2027	Dollar Change Actual 2026 to Budgeted 2027	Percent Change Actual 2026 to Budgeted 2027
Educational Unit, Community College or Agency:				
Current Operating Unrestricted	\$ 25,068,400	\$ 26,626,221	\$ 1,557,821	6%
Current Restricted	6,675,602	6,710,153	\$ 34,551	1%
Current Designated	2,328,767	2,405,000	\$ 76,233	3%
Auxiliary Enterprises	3,320,119	3,184,000	\$ (136,119)	-4%
Loan & Endowment Funds	-	-	\$ -	0%
Plant Funds	2,007,647	1,200,000	\$ (807,647)	-40%
TOTAL ALL FUNDS	<u>\$ 39,400,535</u>	<u>\$ 40,125,374</u>	<u>\$ 724,839</u>	2%

CURRENT UNRESTRICTED OPERATING ACCOUNT
SUMMARY OF REVENUE DATA (TOTAL)

UNIT NAME: Flathead Valley Community College

NAME OF FUND	ACTUAL FY2026	PERCENT	BUDGETED FY2027	PERCENT	PERCENT INCR/(DECR)
General Fund:					
State Appropriations					
HB 2	\$11,338,121	44.3%	\$12,073,902	45.3%	6.5%
HB 2 Leg Audit	\$60,500	0.2%		0.0%	-100.0%
Carryforward - Reversion	\$219,060	0.9%		0.0%	-100.0%
		0.0%		0.0%	
		0.0%		0.0%	
HB 377 PERS ER 1% inc		0.0%		0.0%	
HB 454 TRS ER 1% inc		0.0%		0.0%	
HB13	\$252,462	1.0%	\$537,513	2.0%	112.9%
Total State Appropriations	\$11,870,143	46.4%	\$12,611,415	47.4%	6.2%
Student Fees		0.0%		0.0%	
In-District Tuition	\$3,998,109	15.6%	\$4,117,667	15.5%	3.0%
Out of District Tuition	\$1,026,081	4.0%	\$943,824	3.5%	-8.0%
Out of State Tuition	\$462,191	1.8%	\$506,824	1.9%	9.7%
		0.0%		0.0%	
Total Tuition & Fees	\$5,486,382	21.4%	\$5,568,315	20.9%	1.5%
Mandatory Levy	\$7,420,308	29.0%	\$7,888,052	29.6%	6.3%
Other	\$812,590	3.2%	\$558,439	2.1%	-31.3%
SUB-TOTAL UNRESTRICTED REVENUE	\$25,589,423	100.0%	\$26,626,221	100.0%	4.1%
TOTAL UNRESTRICTED REVENUE	\$25,589,423		\$26,626,221		4.1%

MANDATORY TUITION AND FEES PER STUDENT (@ 15 credits)	FY 2026	FY 2027
In-District	\$2,922	\$3,026
Out of District	\$3,710	\$3,837
Out of State	\$4,882	\$5,044
WUE	\$6,976	\$7,201
Other:		
Value of One Mill - Flathead County	\$556,813	\$667,426
Value of One Mill - Lincoln County	\$52,622	\$75,722
Percent of Mandatory Mill Levy Support	29.00%	29.63%
Reversion	219,060	

Title	Chief Financial Officer	Signature 
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CURRENT UNRESTRICTED OPERATING ACCOUNT
COMPARATIVE EXPENDITURES AND FTE DATA GRAND TOTAL

UNIT: **Flathead Valley Community College**

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

DESCRIPTION OF ACTIVITY	ACTUAL FY2026	PERCENT	BUDGETED FY2027	PERCENT	PERCENT CHANGE
Contract Faculty	112.46	51.7%	113.00	51.6%	0.5%
Contract Professional & Admin.	54.46	25.1%	53.00	24.2%	-2.7%
Support Staff	48.90	22.5%	50.90	23.3%	4.1%
Other Employees (Workstudy)	1.50	0.7%	2.00	0.9%	33.3%
TOTAL FTE'S	217.32	100.0%	218.90	100.0%	0.7%
TOTAL FY FTE STUDENTS	1,301		1,372		5.5%
PERSONAL SERVICES:					
Contract Faculty	6,210,145	25.7%	7,064,807	27.6%	13.8%
Contract Professional & Admin.	6,742,534	28.0%	7,367,104	28.7%	9.3%
Support Staff	918,790	3.8%	1,034,496	4.0%	12.6%
Other Employees (Workstudy)	53,514	0.2%	49,000	0.2%	-8.4%
Total Salaries	\$ 13,924,983	57.7%	\$ 15,515,407	60.5%	11.4%
Employee Benefits	5,195,458	21.5%	5,341,994	20.8%	2.8%
TOTAL PERSONAL SERVICES	\$ 19,120,441	79.3%	\$ 20,857,401	81.4%	9.1%
OPERATING EXPENSES:					
Contracted Services	2,085,944	8.6%	2,078,615	8.1%	-0.4%
Supplies and Materials	519,121	2.2%	540,864	2.1%	4.2%
Communications	193,059	0.8%	244,875	1.0%	26.8%
Travel	131,432	0.5%	165,232	0.6%	25.7%
Rent	52,569	0.2%	92,700	0.4%	76.3%
Utilities	430,643	1.8%	508,000	2.0%	18.0%
Repair and Maintenance	90,545	0.4%	74,250	0.3%	-18.0%
Other	210,284	0.9%	373,835	1.5%	77.8%
Total Operating Expenses	\$ 3,713,596	15.4%	\$ 4,078,371	15.9%	9.8%
Equipment and Capital	1,273,316	5.3%	683,769	2.7%	-46.3%
NonMandatory Transfers	14,767	0.1%	6,680	0.0%	-54.8%
Total Expenditures	\$ 24,122,120	100.0%	\$ 25,626,221	100.0%	6.2%
Scholarships	\$ 946,280		\$ 1,000,000		5.7%
TOTAL EXPENDITURES BY OBJECT	\$ 25,068,400		\$ 26,626,221		6.2%
Recap by Program:					
Instruction	\$ 9,952,972	41.3%	\$ 10,994,527	42.9%	10.5%
Academic Support	1,762,700	7.3%	1,939,861	7.6%	10.1%
Student Services	2,441,766	10.1%	2,766,554	10.8%	13.3%
Institutional Support	5,878,796	24.4%	6,408,048	25.0%	9.0%
Operation and Maintenance of Plant	4,085,886	16.9%	3,517,231	13.7%	-13.9%
Sub-Total	\$ 24,122,120	100.0%	\$ 25,626,221	100.0%	6.2%
Scholarships	946,280		1,000,000		5.7%
TOTAL EXPENSES BY PROGRAM	\$ 25,068,400		\$ 26,626,221		6.2%
Title: Chief Financial Officer	Signature  Date 8/15/2026				

CURRENT UNRESTRICTED OPERATING ACCOUNT
COMPARATIVE EXPENDITURES AND FTE DATA BY PROGRAM

UNIT: Flathead Valley Community College					
ACCOUNTING FUNCTION: INSTRUCTION					
DESCRIPTION OF ACTIVITY	ACTUAL FY2026	PERCENT	BUDGETED FY2027	PERCENT	PERCENT CHANGE
Contract Faculty	112.46	92.6%	113.00	93.4%	0.5%
Contract Professional & Admin.	8.96	7.4%	8.00	6.6%	-10.7%
Support Staff		0.0%		0.0%	
Other Employees (Workstudy)		0.0%		0.0%	
TOTAL FTE'S	121.42	100.0%	121.00	100.0%	-0.3%
TOTAL FY FTE STUDENTS					
PERSONAL SERVICES:					
Contract Faculty	\$ 6,210,145	62.4%	\$ 7,064,807	64.3%	13.8%
Contract Professional & Admin.	791,799	8.0%	874,533	8.0%	10.4%
Support Staff	236	0.0%		0.0%	-100.0%
Other Employees (Workstudy)	7,185	0.1%		0.0%	-100.0%
Total Salaries	\$ 7,009,366	70.4%	\$ 7,939,340	72.2%	13.3%
Employee Benefits	\$ 2,412,516	24.2%	\$ 2,488,974	22.6%	3.2%
TOTAL PERSONAL SERVICES	\$ 9,421,883	94.7%	\$ 10,428,314	94.9%	10.7%
OPERATING EXPENSES:					
Contracted Services	\$ 442,554	4.4%	\$ 454,815	4.1%	2.8%
Supplies and Materials	51,583	0.5%	93,495	0.9%	81.3%
Communications	2,403	0.0%	1,550	0.0%	-35.5%
Travel	14,461	0.1%	9,950	0.1%	-31.2%
Rent		0.0%		0.0%	
Utilities		0.0%		0.0%	
Repair and Maintenance	6,674	0.1%		0.0%	-100.0%
Other	12,562	0.1%	5,773	0.1%	-54.0%
Total Operating Expenses	\$ 530,236	5.3%	\$ 565,583	5.1%	6.7%
Equipment and Capital	-	0.0%		0.0%	
NonMandatory Transfers	853	0.0%	630	0.0%	-26.1%
Total Expenditures	\$ 9,952,972	100.0%	\$ 10,994,527	100.0%	10.5%
Scholarships	946,280		1,000,000		5.7%
TOTAL EXPENDITURES BY OBJECT	\$ 10,899,252		\$ 11,994,527		10.0%

CURRENT UNRESTRICTED OPERATING ACCOUNT
COMPARATIVE EXPENDITURES AND FTE DATA BY PROGRAM

UNIT: Flathead Valley Community College					
ACCOUNTING FUNCTION: ACADEMIC SUPPORT					
DESCRIPTION OF ACTIVITY	ACTUAL FY2026	PERCENT	BUDGETED FY2027	PERCENT	PERCENT CHANGE
Contract Faculty		0.0%		0.0%	
Contract Professional & Admin.	7.50	57.7%	8.00	66.7%	6.7%
Support Staff	5.00	38.5%	4.00	33.3%	-20.0%
Other Employees (Workstudy)	0.50	3.8%		0.0%	-100.0%
TOTAL FTE'S	13.00	100.0%	12.00	100.0%	-7.7%
TOTAL FY FTE STUDENTS					
PERSONAL SERVICES:					
Contract Faculty		0.0%		0.0%	
Contract Professional & Admin.	920,080	52.2%	940,054	48.5%	2.2%
Support Staff	195,552	11.1%	248,149	12.8%	26.9%
Other Employees (Workstudy)		0.0%		0.0%	
Total Salaries	1,115,631	63.3%	1,188,203	61.3%	6.5%
Employee Benefits	412,013	23.4%	445,689	23.0%	8.2%
TOTAL PERSONAL SERVICES	1,527,645	86.7%	1,633,893	84.2%	7.0%
OPERATING EXPENSES:					
Contracted Services	51,233	2.9%	64,725	3.3%	26.3%
Supplies and Materials	56,424	3.2%	82,668	4.3%	46.5%
Communications	1,331	0.1%	100	0.0%	-92.5%
Travel	33,656	1.9%	52,700	2.7%	56.6%
Rent	1,200	0.1%		0.0%	-100.0%
Utilities	104	0.0%		0.0%	-100.0%
Repair and Maintenance	1,089	0.1%		0.0%	-100.0%
Other	78,243	4.4%	96,175	5.0%	22.9%
Total Operating Expenses	223,279	12.7%	296,368	15.3%	32.7%
Equipment and Capital	6,706	0.4%	6,500	0.3%	-3.1%
NonMandatory Transfers	5,071	0.3%	3,100	0.2%	-38.9%
Total Expenditures	\$ 1,762,700	100.0%	1,939,861	100.0%	10.1%
Scholarships					
TOTAL EXPENDITURES BY OBJECT	1,762,700		1,939,861		10.1%

CURRENT UNRESTRICTED OPERATING ACCOUNT
COMPARATIVE EXPENDITURES AND FTE DATA BY PROGRAM

UNIT: Flathead Valley Community College					
ACCOUNTING FUNCTION: STUDENT SERVICES					
DESCRIPTION OF ACTIVITY	ACTUAL FY2026	PERCENT	BUDGETED FY2027	PERCENT	PERCENT CHANGE
Contract Faculty		0.0%		0.0%	
Contract Professional & Admin.					
Support Staff	26.40	96.4%	28.40	93.4%	7.6%
Other Employees (Workstudy)	1.00	3.6%	2.00	6.6%	100.0%
TOTAL FTE'S	27.40	100.0%	30.40	100.0%	10.9%
TOTAL FY FTE STUDENTS					
PERSONAL SERVICES:					
Contract Faculty		0.0%		0.0%	
Contract Professional & Admin.	1,573,193	64.4%	1,745,039	63.1%	10.9%
Support Staff		0.0%		0.0%	
Other Employees (Workstudy)	39,828	1.6%	49,000	1.8%	23.0%
Total Salaries	1,613,021	66.1%	1,794,039	64.8%	11.2%
Employee Benefits	697,765	28.6%	772,876	27.9%	10.8%
TOTAL PERSONAL SERVICES	2,310,785	94.6%	2,566,914	92.8%	11.1%
OPERATING EXPENSES:					
Contracted Services	81,678	3.3%	125,900	4.6%	54.1%
Supplies and Materials	18,871	0.8%	35,266	1.3%	86.9%
Communications	51	0.0%	2,035	0.1%	3905.9%
Travel	10,006	0.4%	15,292	0.6%	52.8%
Rent		0.0%		0.0%	
Utilities		0.0%		0.0%	
Repair and Maintenance	-	0.0%		0.0%	
Other	19,612	0.8%	20,747	0.7%	5.8%
Total Operating Expenses	130,218	5.3%	199,240	7.2%	53.0%
Equipment and Capital		0.0%		0.0%	
NonMandatory Transfers	763	0.0%	400	0.0%	-47.5%
Total Expenditures	2,441,766	100.0%	2,766,554	100.0%	13.3%
Scholarships					
TOTAL EXPENDITURES BY OBJECT	2,441,766		2,766,554		13.3%

CURRENT UNRESTRICTED OPERATING ACCOUNT
COMPARATIVE EXPENDITURES AND FTE DATA BY PROGRAM

UNIT: Flathead Valley Community College ACCOUNTING FUNCTION: INSTITUTIONAL SUPPORT					
DESCRIPTION OF ACTIVITY	ACTUAL FY2026	PERCENT	BUDGETED FY2027	PERCENT	PERCENT CHANGE
Contract Faculty				0.0%	
Contract Professional & Admin.	35.00	92.1%	34.00	91.9%	-2.9%
Support Staff	3.00	7.9%	3.00	8.1%	0.0%
Other Employees (Workstudy)		0.0%		0.0%	
TOTAL FTE'S	38.00	100.0%	37.00	100.0%	-2.6%
TOTAL FY FTE STUDENTS					
PERSONAL SERVICES:					
Contract Faculty		0.0%		0.0%	
Contract Professional & Admin.	3,237,752	55.1%	3,578,068	55.8%	10.5%
Support Staff	46,550	0.8%	48,880	0.8%	5.0%
Other Employees (Workstudy)	6,501	0.1%		0.0%	-100.0%
Total Salaries	3,290,803	56.0%	3,626,948	56.6%	10.2%
Employee Benefits	1,290,728	22.0%	1,231,969	19.2%	-4.6%
TOTAL PERSONAL SERVICES	4,581,530	77.9%	4,858,918	75.8%	6.1%
OPERATING EXPENSES:					
Contracted Services	738,838	12.6%	748,175	11.7%	1.3%
Supplies and Materials	182,033	3.1%	154,435	2.4%	-15.2%
Communications	136,144	2.3%	198,390	3.1%	45.7%
Travel	73,124	1.2%	87,290	1.4%	19.4%
Rent	47,907	0.8%	92,100	1.4%	92.2%
Utilities	11,385	0.2%	15,000	0.2%	31.8%
Repair and Maintenance	477	0.0%	50	0.0%	-89.5%
Other	99,276	1.7%	251,140	3.9%	153.0%
Total Operating Expenses	1,289,185	21.9%	1,546,580	24.1%	20.0%
Equipment and Capital	-	0.0%		0.0%	
NonMandatory Transfers	8,081	0.1%	2,550	0.0%	-68.4%
Total Expenditures	5,878,796	100.0%	6,408,048	100.0%	9.0%
Scholarships					
TOTAL EXPENDITURES BY OBJECT	5,878,796		6,408,048		9.0%

CURRENT UNRESTRICTED OPERATING ACCOUNT
COMPARATIVE EXPENDITURES AND FTE DATA BY PROGRAM

UNIT: Flathead Valley Community College					
ACCOUNTING FUNCTION: OPERATION AND MAINTENANCE OF PLANT					
DESCRIPTION OF ACTIVITY	ACTUAL FY2026	PERCENT	BUDGETED FY2027	PERCENT	PERCENT CHANGE
Contract Faculty					
Contract Professional & Admin.	3.00	17.1%	3.00	16.2%	0.0%
Support Staff	14.50	82.9%	15.50	83.8%	6.9%
Other Employees (Workstudy)					
TOTAL FTE'S	17.50	100.0%	18.50	100.0%	5.7%
TOTAL FY FTE STUDENTS					
PERSONAL SERVICES:					
Contract Faculty		0.0%		0.0%	
Contract Professional & Admin.	219,710	5.4%	229,410	6.5%	4.4%
Support Staff	676,452	16.6%	737,467	21.0%	9.0%
Other Employees (Workstudy)		0.0%		0.0%	
Total Salaries	896,162	21.9%	966,877	27.5%	7.9%
Employee Benefits	382,436	9.4%	402,485	11.4%	5.2%
TOTAL PERSONAL SERVICES	1,278,598	31.3%	1,369,362	38.9%	7.1%
OPERATING EXPENSES:					
Contracted Services	771,640	18.9%	685,000	19.5%	-11.2%
Supplies and Materials	210,209	5.1%	175,000	5.0%	-16.7%
Communications	53,130	1.3%	42,800	1.2%	-19.4%
Travel	186	0.0%		0.0%	-100.0%
Rent	3,462	0.1%	600	0.0%	-82.7%
Utilities	419,154	10.3%	493,000	14.0%	17.6%
Repair and Maintenance	82,305	2.0%	74,200	2.1%	-9.8%
Other	591	0.0%		0.0%	-100.0%
Total Operating Expenses	1,540,678	37.7%	1,470,600	41.8%	-4.5%
Equipment and Capital	1,266,610	31.0%	677,269	19.3%	-46.5%
NonMandatory Transfers		0.0%			
Total Expenditures	4,085,886	100.0%	3,517,231	100.0%	-13.9%
Scholarships					
TOTAL EXPENDITURES BY OBJECT	4,085,886		3,517,231		-13.9%

FLATHEAD VALLEY COMMUNITY COLLEGE
Budget for Auxiliary Funds
FY 2027

Fund	Beginning Fund Balance	Revenues	Transfers In	Total Revenue	Compensation & Benefits	Operation & Capital	Transfers Out	Total Expenses	Ending Fund Balance
Bookstore	966,292	480,000		480,000	100,000	380,000		480,000	966,292
Student Housing	521,493	865,000		865,000	175,000	130,000	519,000	824,000	562,493
Food services	925,597	240,000		240,000	75,000	160,000		235,000	930,597
Student Health Center	-	145,000		145,000		145,000		145,000	-
College Center	-	1,500,000		1,500,000	500,000	1,000,000		1,500,000	-
Entrepreneurship Center	-	187,000		187,000	125,000	62,000		187,000	-
Auxiliary Funds Totals	2,413,382	3,230,000	-	3,230,000	850,000	1,815,000	519,000	3,184,000	2,459,382

FLATHEAD VALLEY COMMUNITY COLLEGE
Actual for Auxiliary Funds
FY 2026

Fund	Beginning Fund Balance	Revenues	Transfers In	Total Revenue	Compensation & Benefits	Operation & Capital	Transfers Out	Total Expenses	Ending Fund Balance
Bookstore	968,680	489,399		489,399	91,154	400,633		491,787	966,292
Student Housing	478,980	867,145		867,145	172,148	129,684	522,800	824,632	521,493
Food services	865,512	241,871	-	241,871	22,763	159,023		181,786	925,597
Student Health Center	17,317	125,118		125,118		142,435		142,435	-
College Center	71,225	1,433,284		1,433,284	412,400	1,092,109		1,504,509	-
Entrepreneurship Center	-	174,970		174,970	105,659	69,311		174,970	-
Auxiliary Funds Totals	2,401,714	3,331,787	-	3,331,787	804,124	1,993,195	522,800	3,320,119	2,413,382

FLATHEAD VALLEY COMMUNITY COLLEGE
Budget for Designated Funds
FY 2027

Fund	Beginning Fund Balance	Revenues	Transfers In	Total Revenue	Compensation & Benefits	Operation & Capital	Transfers Out	Total Expenses	Ending Fund Balance
Instructional Fees	600,946	620,000		620,000		620,000		620,000	600,946
Continuing Education	1,137,876	1,100,000		1,100,000	1,000,000	270,000		1,270,000	967,876
Recharge Centers	-								
	716,536		170,000	170,000	75,000	100,000		175,000	711,536
	-								
Sales and Services	195,662	40,000		40,000		90,000		90,000	145,662
	-								
Designated	2,078,435	250,000		250,000		250,000		250,000	2,078,435
Designated Funds Totals	4,729,454	2,010,000	170,000	2,180,000	1,075,000	1,330,000	-	2,405,000	4,504,454

FLATHEAD VALLEY COMMUNITY COLLEGE
Actual for Designated Funds
FY 2026

Fund	Beginning Fund Balance	Revenues	Transfers In	Total Revenue	Compensation & Benefits	Operation & Capital	Transfers Out	Total Expenses	Ending Fund Balance
Instructional Fees	639,580	617,269		617,269		655,903		655,903	600,946
Continuing Education	1,253,189	1,168,448		1,168,448	1,017,164	266,597		1,283,761	1,137,876
Recharge Centers	717,513	651	173,110	173,761	72,379	97,661	4,698	174,738	716,536
Sales and Services	234,979	48,235	400	48,635		87,952		87,952	195,662
Designated	1,919,823	285,024		285,024	47,716	78,696		126,412	2,078,435
Designated Funds Totals	4,765,084	2,119,627	173,510	2,293,137	1,137,259	1,186,809	4,698	2,328,767	4,729,454

FLATHEAD VALLEY COMMUNITY COLLEGE
Budget for Plant Funds
FY 2027

Fund	Beginning Fund Balance	Revenues	Transfers In	Total Revenue	Compensation & Benefits	Operation & Capital	Transfers Out	Total Expenses	Ending Fund Balance
Unexpended Plant	5,362,546	1,380,000		1,380,000		1,200,000		1,200,000	5,542,546
Plant Funds Totals	5,362,546	1,380,000	-	1,380,000	-	1,200,000	-	1,200,000	5,542,546

FLATHEAD VALLEY COMMUNITY COLLEGE
Actual for Plant Funds
FY 2026

Fund	Beginning Fund Balance	Revenues	Transfers In	Total Revenue	Compensation & Benefits	Operation & Capital	Transfers Out	Total Expenses	Ending Fund Balance
Unexpended Plant	5,579,241	1,790,952		1,790,952		2,007,647		2,007,647	5,362,546
Plant Funds Totals	5,579,241	1,790,952	-	1,790,952	-	2,007,647	-	2,007,647	5,362,546

FLATHEAD VALLEY COMMUNITY COLLEGE
Budget for Restricted Funds
FY 2027

Fund	Beginning Fund Balance	Revenues	Transfers In	Total Revenue	Compensation & Benefits	Operation & Capital	Transfers Out	Total Expenses	Ending Fund Balance
Scholarships	-	1,400,000		1,400,000		1,400,000		1,400,000	-
Local Grants and Contracts	29,176	180,000		180,000	10,000	199,176		209,176	-
State Grants and Contracts	100,977	200,000		200,000	100,000	200,977		300,977	-
Federal Grants and Contracts	-	1,200,000		1,200,000	700,000	500,000		1,200,000	-
Financial Aid	-	3,600,000		3,600,000	40,000	3,560,000		3,600,000	-
Restricted Funds Totals	130,153	6,580,000	-	6,580,000	850,000	5,860,153	-	6,710,153	-

FLATHEAD VALLEY COMMUNITY COLLEGE
Actual for Restricted Funds
FY 2026

Fund	Beginning Fund Balance	Revenues	Transfers In	Total Revenue	Compensation & Benefits	Operation & Capital	Transfers Out	Total Expenses	Ending Fund Balance
Scholarships		1,410,445		1,410,445		1,410,445		1,410,445	-
Local Grants and Contracts	33,626	183,473		183,473	8,844	179,079		187,923	29,176
State Grants and Contracts	87,622	226,687		226,687	110,143	103,189		213,332	100,977
Federal Grants and Contracts		1,249,074		1,249,074	721,871	527,203		1,249,074	-
Financial Aid		3,614,828		3,614,828	38,404	3,576,424		3,614,828	-
Restricted Funds Totals	121,248	6,684,507	-	6,684,507	879,262	5,796,340	-	6,675,602	130,153

CAMPUS				CODE
FLATHEAD VALLEY COMMUNITY COLLEGE				CC
	Budgeted FY27	Actual FY26	Budgeted FY26	
DESCRIPTION	Tuition Revenue Waived	Tuition Revenue Waived	Tuition Revenue Waived	% Change in Tuition Revenue Waived
Discretionary				
In District				
Resident Undergrad	10,000		10,000	
Resident Dual Credit	200,000	357,352	200,000	-44.0%
Resident Athletics	18,000	14,812	18,000	21.5%
Resident Graduate				
SUBTOTAL	228,000	372,165	228,000	-38.7%
Out of District				
Resident Undergrad	5,000		5,000	
Resident Dual Credit	65,000	47,717	65,000	36.2%
Resident Athletics				
Resident Graduate				
SUBTOTAL	70,000	47,717	70,000	46.7%
Non-Resident				
NR Undergraduate	15,000	4,648	15,000	222.7%
NR Athletics				
NR Graduate				
NR WICHE				
PhD/MSSE				
Other (WUE)				
SUBTOTAL	15,000	4,648	15,000	222.7%
Mandatory				
Montana Indians	25,000	31,940	25,000	-21.7%
Resident Employee Dependents	97,000	87,130	97,000	11.3%
Public Safety / Peace Officers	10,000	3,812	10,000	162.4%
Northwest Attendance	20,000	4,269	20,000	368.5%
MUS Honors	20,000	16,197	20,000	23.5%
FVCC Academic	399,000	275,274	399,000	44.9%
FVCC Honors	35,000	72,007	35,000	-51.4%
National Guard	6,000	31,122	6,000	-80.7%
High School Honors	75,000		75,000	
Other				
SUBTOTAL	687,000	521,751	687,000	31.7%
Scholarships				
Total Tuition Waived	1,000,000	946,280	1,000,000	

CAMPUS: FLATHEAD VALLEY COMMUNITY COLLEGE

Reporting Metric - Expenditures per Student

Expenditures per FTE FY23 Actual	Expenditures per FTE FY24 Actual	Expenditures per FTE FY25 Actual	Expenditures per FTE FY26 Actual	Expenditures per FTE FY27 Budgeted	FY23 - FY27 Change in Expenditures per FTE
\$17,470	\$18,173	\$18,785	\$19,367	\$19,269	2.5%

Campus: **FLATHEAD VALLEY COMMUNITY COLLEGE**

Reporting Metric - Enrollment

	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Actual	FY27 Projected
In/Out of District	1,098	1152.8	1222	1258	1323
Out of State	57	47.7	40	33	41
Grow Eastern MT					
WUE	7	8.3	5	10	8
Total	1,163	1208.8	1267	1301	1372

Enrollment Projections

FY2027	
Resident Undergraduate	1258.00
Non-Resident Undergraduate	33.00
WUE	10.00
Total	1301.00

FY2027 - Resident Only	
Career and Technical Education	700.00
General Education	440.00
Dual Enrollment - College	95.00
Dual Credit - High School	131.00
Total	1366.00

ONLY NEEDED FOR ODD YEAR OF THE BIENNIUM

SUBMISSION

FY2028 - Resident Only	
Career and Technical Education	700.00
General Education	430.00
Dual Enrollment - College	105.00
Dual Credit - High School	120.00
Total	1355.00

FY2029 - Resident Only	
Career and Technical Education	720.00
General Education	435.00
Dual Enrollment - College	110.00
Dual Credit - High School	130.00
Total	1395.00

CAMPUS: **FLATHEAD VALLEY COMMUNITY COLLEGE**
AUTHORIZED CASH RESERVE FY 2026

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 2026:	\$2,559,190
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THE MONTANA COMMUNITY COLLEGE SYSTEM
 CAMPUS: **FLATHEAD 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 -	\$5,568,315		
• General Fund(BUD 300) – Student Fees -	\$50,000		
• Designated Funds - Student Fees -	\$450,000		

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

• General Fund(BUD 300) - Mandatory Levy -	\$4,169,636
• Retirement Fund (BUD 300) – Mandatory Levy -	\$1,654,836
• Debt Service - Voted Levy	
• Medical Fund (BUD 300) - Permissive Levy	\$2,058,580

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

• Public Service Auxiliary Fund(Adult education levy)	\$660,752
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(4) the state general fund appropriation;

• General Fund(BUD 300)-State Appropriation -	\$11,338,121
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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;

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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-
- General fund (BUD 300) - HB124 Entitlement Payment
- Other _____

(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.

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(8) income from a political subdivision that is designated a community college service region under 20-15-241.

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