

Helena College

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Helena College

ALL FUNDS SUBJECT TO BOARD OF REGENTS APPROVAL FISCAL YEAR 2025

Campus/Agency	Actual FY 2024	Budgeted FY 2025	Dollar Change Actual FY 2024 to Budgeted FY 2025	Percent Change Actual FY 2024 to Budgeted FY 2025
Helena College:				
Current Operating Unrestricted	\$ 8,157,058	\$ 9,449,858	\$ 1,292,800	16%
Montana Motorcycle Rider Safety	\$ 274,740	\$ 621,994	\$ 347,254	126%
Current Restricted	2,700,248	2,285,993	(414,255)	-15%
Current Designated	1,614,966	2,506,720	891,754	55%
Auxiliary Enterprises	181,726	85,792	(95,934)	-53%
Loan & Endowment Funds	1,000	14,000	13,000	1300%
Plant Funds	1,932,713	1,508,650	(424,063)	-22%
TOTAL ALL FUNDS	\$ 14,862,451	\$ 16,473,007	\$ 1,610,556	11%

**Montana University System
Current Unrestricted Revenue
FY24 Actuals to FY25 Budgeted**
Chart of Accounts: All
Reporting Units: Helena College

Fiscal Year
24

Period
14

FY Comparison
Next FY

FY Comparisons:
Selected FY Actual to Current Budget
Selected FY Actual to Next Budget
Selected FY Actual to Previous Actual
■ Next FY

Category	Accounts	Level 1 Acct Code	Actual FY24	% of Total	Budget FY25	% of Total Budget	% Change	
Tuition and Fees*	Admissions Fees	515ADM	\$818	0.01%	\$623	0.01%	-23.84%	Net/Gross Tuition Net
	Non resident Tuition	505NON	\$132,641	1.58%	\$120,733	1.28%	-8.98%	
	Registration Fee	515REG	\$45,390	0.54%	\$43,761	0.46%	-3.59%	Chart of Accounts <input checked="" type="checkbox"/> MSU <input checked="" type="checkbox"/> UM
	Resident Tuition	500RES	\$1,774,531	21.18%	\$1,744,985	18.47%	-1.66%	
	WUE Tuition	505WUE	\$73,617	0.88%	\$43,624	0.46%	-40.74%	Ed Units or Agencies <input checked="" type="checkbox"/> Agencies <input checked="" type="checkbox"/> Ed Units
	Category Total		\$2,026,997	24.20%	\$1,953,726	20.67%	-3.61%	
State Allocations	Hi Ed General Fund Reven..	555GEN	\$5,697,022	68.01%	\$6,422,898	67.97%	12.74%	Reporting Units Helena College
	MUS Retirement Plan	555SPE	\$21,752	0.26%	\$21,222	0.22%	-2.44%	
	Other OCHE/State Funding	555SPE	\$209,294	2.50%	\$175,804	1.86%	-16.00%	Fund Current Unrestricted
	Category Total		\$5,928,068	70.77%	\$6,619,924	70.05%	11.67%	
Other Revenues	Carry Forward Funds	585CAR			\$199,631	2.11%		Org All
	Gifts & Scholarships	565GFT	\$0	0.00%				
	Investments	540INV	\$215,087	2.57%	\$100,000	1.06%	-53.51%	Account All
	Other Revenue	580OTH	\$9,510	0.11%	\$250,000	2.65%	2528.75%	
	Other Student Fees	532OSF	\$7,420	0.09%	\$6,225	0.07%	-16.11%	Program All
	Sales & Service	570SAS	\$3,666	0.04%				
	State Grants & Contracts	560SGC						Activity All
Category Total		\$235,683	2.81%	\$555,856	5.88%	135.85%		
Transfers	Non Mandatory Transfer In	557NMX	\$186,116	2.22%	\$320,352	3.39%	72.13%	Location All
	Category Total		\$186,116	2.22%	\$320,352	3.39%	72.13%	
Total Revenue			\$8,376,864	100.00%	\$9,449,858	100.00%	12.81%	Fund Type All

* Tuition calculations are less all waivers and discounts when the Net Tuition method is selected. A small number of GTA/GRA Waivers cannot be definitively assigned to resident/non resident tuition. Account code 62820T totals are deducted from resident tuition totals, while 62820G and 62820H are removed from non resident tuition. Cash scholarships under account code 62828 are not subtracted from tuition totals under the Net Tuition method.

Montana University System
 Current Unrestricted Revenue
 FY24 Actuals to FY25 Budgeted
 Chart of Accounts: All
 Reporting Units: Helena College

Fiscal Year
24

Period
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FY Comparison
Next FY

FY Comparisons:
 Selected FY Actual to Current Budget
 Selected FY Actual to Next Budget
 Selected FY Actual to Previous Actual
 ■ Next FY

Category	Accounts	Level 1 Acct Code	Actual FY24	% of Total	Budget FY25	% of Total Budget	% Change	
State Allocations	Hi Ed General Fund Revenue	555GEN	\$257,000	93.54%	\$580,159	93.27%	125.74%	Net/Gross Tuition Net
	Category Total		\$257,000	93.54%	\$580,159	93.27%	125.74%	Chart of Accounts <input checked="" type="checkbox"/> MSU <input checked="" type="checkbox"/> UM Ed Units or Agencies <input checked="" type="checkbox"/> Agencies <input checked="" type="checkbox"/> Ed Units Reporting Units Helena College
Other Revenues	Continuing Education	535CED	\$17,740	6.46%	\$41,835	6.73%	135.82%	Fund 416000 Montana Motorc..
	Category Total		\$17,740	6.46%	\$41,835	6.73%	135.82%	Org All Account All Program All Activity All
Total Revenue			\$274,740	100.00%	\$621,994	100.00%	126.39%	Location All Fund Type All Account Type All

* Tuition calculations are less all waivers and discounts when the Net Tuition method is selected. A small number of GTA/GRA Waivers cannot be definitively assigned to resident/non resident tuition. Account code 62820T totals are deducted from resident tuition totals, while 62820G and 62820H are removed from non resident tuition. Cash scholarships under account code 62828 are not subtracted from tuition totals under the Net Tuition method.

FY Comparisons:
 Selected FY Actual to Current Budget
 Selected FY Actual to Next Budget
 Selected FY Actual to Previous Actual
 ■ Next FY

Montana University System
 Current Unrestricted Expenditures
 FY24 Actuals to FY25 Budgeted
 Chart of Accounts: All
 Reporting Units: Helena College

Fiscal Year
24

Period
14

FY Comparison
Next FY

Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY24	% of Total	Budget FY25	% of Total Budget	% Change			
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$2,167,055	26.57%	\$2,398,259	25.38%	10.67%	Net/Gross Tuition Net		
		Contract Administrat..	611ADM	\$408,238	5.00%	\$161,536	1.71%	-60.43%			
		Classified	611CLS	\$1,200,935	14.72%	\$1,418,826	15.01%	18.14%			
		Contract Professio..	611PRF	\$800,838	9.82%	\$1,207,008	12.77%	50.72%			
		Other Salaries	6120TS	\$70,319	0.86%	\$40,950	0.43%	-41.77%			
		Other Compensati..	6130TC	\$4,630	0.06%	\$8,814	0.09%	90.35%			
			Subcategory Total		\$4,652,016	57.03%	\$5,235,393	55.40%		12.54%	Chart of Accounts
	Benefits	Employee Benefits	614BEN	\$1,708,982	20.95%	\$1,989,491	21.05%	16.41%		Ed Units or Agencies	
		Termination Pay	615TRP	\$16,376	0.20%	\$0	0.00%	-100.00%			
		Subcategory Total		\$1,725,358	21.15%	\$1,989,491	21.05%	15.31%			
	Category Total		\$6,377,374	78.18%	\$7,224,884	76.45%	13.29%	Reporting Units Helena College			
Operating Expenses	Operating Expenses	Communications	623COM	\$106,145	1.30%	\$95,772	1.01%	-9.77%	Fund Current Unrestricted		
		Contracted Services	621SRV	\$239,803	2.94%	\$162,435	1.72%	-32.26%			
		Other	6280TH	\$191,850	2.35%	\$426,810	4.52%	122.47%			
		Rent	625RNT	\$3,669	0.04%	\$6,450	0.07%	75.77%			
		Repairs & Mainten..	627MNT	\$162,795	2.00%	\$93,169	0.99%	-42.77%			
		Supplies	622SUP	\$269,447	3.30%	\$313,759	3.32%	16.45%			
		Travel	624TRV	\$32,377	0.40%	\$53,700	0.57%	65.86%			
		Utilities	626UTL	\$207,658	2.55%	\$240,000	2.54%	15.57%			
		Waivers & Scholar..	628WAV	\$46,229	0.57%	\$70,000	0.74%	51.42%			
			Subcategory Total		\$1,259,974	15.45%	\$1,462,095	15.47%		16.04%	Org All
	Category Total		\$1,259,974	15.45%	\$1,462,095	15.47%	16.04%	Account All			
Capital and Transfers	Capital	Capital Equipment	631CEQ	\$23,248	0.29%	\$10,000	0.11%	-56.99%	Program All		
		Debt Service	650DBT			\$490,000	5.19%				
		Subcategory Total		\$23,248	0.29%	\$500,000	5.29%	2050.73%			
	Transfers	Mandatory Transf..	687MXF	\$62,500	0.77%	\$62,500	0.66%	0.00%			
		NonMandatory Tra..	688NXF	\$433,963	5.32%	\$200,379	2.12%	-53.83%			
	Subcategory Total		\$496,463	6.09%	\$262,879	2.78%	-47.05%	Activity All			
	Category Total		\$519,710	6.37%	\$762,879	8.07%	46.79%	Location All			
Total Expenses				\$8,157,058	100.00%	\$9,449,858	100.00%	15.85%	Fund Type All		

Net/Gross Tuition Net

Chart of Accounts
 MSU
 UM

Ed Units or Agencies
 Agencies
 Ed Units

Reporting Units
Helena College

Fund
Current Unrestricted

Org
All

Account
All

Program
All

Activity
All

Location
All

Fund Type
All

Account Type
All

FY Comparisons:
 Selected FY Actual to Current Budget
 Selected FY Actual to Next Budget
 Selected FY Actual to Previous Actual
 ■ Next FY

Montana University System
 Current Unrestricted Expenditures
 FY24 Actuals to FY25 Budgeted
 Chart of Accounts: All
 Reporting Units: Helena College

Fiscal Year
24

Period
14

FY Comparison
Next FY

Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY24	% of Total	Budget FY25	% of Total Budget	% Change
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$2,155,332	57.29%	\$2,395,759	58.62%	11.16%
		Contract Administrat..	611ADM	\$110,976	2.95%	\$0	0.00%	-100.00%
		Classified	611CLS	\$58,796	1.56%	\$72,990	1.79%	24.14%
		Contract Professio..	611PRF	\$183,509	4.88%	\$343,187	8.40%	87.01%
		Other Salaries	612OTS	\$14,033	0.37%	\$0	0.00%	-100.00%
		Other Compensati..	613OTC	\$1,027	0.03%	\$1,426	0.03%	38.86%
		Subcategory Total		\$2,523,673	67.08%	\$2,813,362	68.83%	11.48%
	Benefits	Employee Benefits	614BEN	\$871,161	23.15%	\$1,049,907	25.69%	20.52%
		Termination Pay	615TRP	\$2,116	0.06%			
		Subcategory Total		\$873,278	23.21%	\$1,049,907	25.69%	20.23%
Category Total			\$3,396,951	90.29%	\$3,863,269	94.52%	13.73%	
Operating Expenses	Operating Expenses	Communications	623COM	\$14,755	0.39%	\$50	0.00%	-99.66%
		Contracted Services	621SRV	\$19,243	0.51%	\$12,125	0.30%	-36.99%
		Other	628OTH	\$33,189	0.88%	\$31,752	0.78%	-4.33%
		Rent	625RNT	\$3,379	0.09%	\$6,450	0.16%	90.91%
		Repairs & Mainten..	627MNT	\$45,261	1.20%	\$12,825	0.31%	-71.66%
		Supplies	622SUP	\$131,893	3.51%	\$139,750	3.42%	5.96%
		Travel	624TRV	\$8,738	0.23%	\$10,500	0.26%	20.16%
		Utilities	626UTL	\$399	0.01%	\$500	0.01%	25.31%
Subcategory Total			\$256,857	6.83%	\$213,952	5.23%	-16.70%	
Category Total			\$256,857	6.83%	\$213,952	5.23%	-16.70%	
Capital and Transfers	Capital	Capital Equipment	631CEQ	\$20,885	0.56%	\$10,000	0.24%	-52.12%
		Subcategory Total		\$20,885	0.56%	\$10,000	0.24%	-52.12%
	Transfers	NonMandatory Tra..	688NXF	\$87,681	2.33%			
Subcategory Total			\$87,681	2.33%				
Category Total			\$108,566	2.89%	\$10,000	0.24%	-90.79%	
Total Expenses				\$3,762,373	100.00%	\$4,087,221	100.00%	8.63%

Net/Gross Tuition
Net

Chart of Accounts
 MSU
 UM

Ed Units or Agencies
 Agencies
 Ed Units

Reporting Units
Helena College

Fund
All

Org
All

Account
All

Program
01 Instruction

Activity
All

Location
All

Fund Type
All

Account Type
All

FY Comparisons:
 Selected FY Actual to Current Budget
 Selected FY Actual to Next Budget
 Selected FY Actual to Previous Actual
 ■ Next FY

Montana University System
 Current Unrestricted Expenditures
 FY24 Actuals to FY25 Budgeted
 Chart of Accounts: All
 Reporting Units: Helena College

Fiscal Year
24

Period
14

FY Comparison
Next FY

Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY24	% of Total	Budget FY25	% of Total Budget	% Change		
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$4,973	0.43%	\$0	0.00%	-100.00%	Net/Gross Tuition Net	
		Contract Administrat..	611ADM	\$51,589	4.50%	\$0	0.00%	-100.00%		
		Classified	611CLS	\$429,557	37.48%	\$470,039	24.08%	9.42%	Chart of Accounts <input type="checkbox"/> MSU <input checked="" type="checkbox"/> UM	
		Contract Professio..	611PRF	\$233,522	20.37%	\$323,515	16.58%	38.54%		
		Other Salaries	612OTS	\$0	0.00%	\$13,780	0.71%		Ed Units or Agencies <input type="checkbox"/> Agencies <input checked="" type="checkbox"/> Ed Units	
		Other Compensati..	613OTC	\$480	0.04%	\$1,040	0.05%	116.68%		
		Subcategory Total				\$720,122	62.82%	\$808,374	41.42%	12.26%
	Benefits	Employee Benefits	614BEN	\$277,491	24.21%	\$313,261	16.05%	12.89%	Fund All	
		Termination Pay	615TRP	\$4,689	0.41%	\$0	0.00%	-100.00%		
		Subcategory Total				\$282,181	24.62%	\$313,261	16.05%	11.01%
Category Total				\$1,002,302	87.44%	\$1,121,635	57.47%	11.91%	Account All	
Operating Expenses	Operating Expenses	Communications	623COM	\$133	0.01%	\$10,100	0.52%	7493.41%		Program 04 Academic Support
		Contracted Services	621SRV	\$22,366	1.95%	\$2,000	0.10%	-91.06%		
		Other	628OTH	\$46,604	4.07%	\$236,554	12.12%	407.58%	Activity All	
		Repairs & Mainten..	627MNT	\$19,755	1.72%	\$6,500	0.33%	-67.10%		
		Supplies	622SUP	\$42,904	3.74%	\$63,300	3.24%	47.54%	Location All	
		Travel	624TRV	\$10,074	0.88%	\$21,500	1.10%	113.43%		
		Utilities	626UTL	(\$261)	-0.02%				Fund Type All	
Subcategory Total				\$141,574	12.35%	\$339,954	17.42%	140.12%		
Category Total				\$141,574	12.35%	\$339,954	17.42%	140.12%	Account Type All	
Capital and Transfers	Capital	Capital Equipment	631CEQ	\$2,363	0.21%					
		Debt Service	650DBT			\$490,000	25.11%			
	Subcategory Total				\$2,363	0.21%	\$490,000	25.11%	20637.23%	
Transfers	NonMandatory Tra..	688NXF								
	Subcategory Total									
Category Total				\$2,363	0.21%	\$490,000	25.11%	20637.23%		
Total Expenses				\$1,146,239	100.00%	\$1,951,589	100.00%	70.26%		

FY Comparisons:
 Selected FY Actual to Current Budget
 Selected FY Actual to Next Budget
 Selected FY Actual to Previous Actual
 ■ Next FY

Montana University System
 Current Unrestricted Expenditures
 FY24 Actuals to FY25 Budgeted
 Chart of Accounts: All
 Reporting Units: Helena College

Fiscal Year
24

Period
14

FY Comparison
Next FY

Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY24	% of Total	Budget FY25	% of Total Budget	% Change
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$6,000	0.63%	\$2,500	0.22%	-58.33%
		Contract Administrat..	611ADM	\$44,390	4.64%	\$0	0.00%	-100.00%
		Classified	611CLS	\$295,391	30.90%	\$407,423	36.38%	37.93%
		Contract Professio..	611PRF	\$125,521	13.13%	\$209,533	18.71%	66.93%
		Other Salaries	612OTS	\$40,549	4.24%	\$27,170	2.43%	-32.99%
		Other Compensati..	6130TC	\$960	0.10%	\$2,512	0.22%	161.69%
		Subcategory Total		\$512,811	53.65%	\$649,138	57.97%	26.58%
	Benefits	Employee Benefits	614BEN	\$203,107	21.25%	\$245,208	21.90%	20.73%
		Termination Pay	615TRP	\$4,986	0.52%			
		Subcategory Total		\$208,093	21.77%	\$245,208	21.90%	17.84%
Category Total			\$720,904	75.42%	\$894,346	79.87%	24.06%	
Operating Expenses	Operating Expenses	Communications	623COM	\$20,482	2.14%	\$30,201	2.70%	47.45%
		Contracted Services	621SRV	\$27,280	2.85%	\$28,201	2.52%	3.38%
		Other	6280TH	\$20,590	2.15%	\$56,162	5.02%	172.76%
		Repairs & Mainten..	627MNT	\$0	0.00%			
		Supplies	622SUP	\$41,723	4.36%	\$55,400	4.95%	32.78%
		Travel	624TRV	\$8,107	0.85%	\$13,200	1.18%	62.82%
		Waivers & Scholar..	628WAV	\$17,792	1.86%	\$30,000	2.68%	68.61%
		Subcategory Total		\$135,975	14.23%	\$213,164	19.04%	56.77%
Category Total			\$135,975	14.23%	\$213,164	19.04%	56.77%	
Capital and Transfers	Transfers	NonMandatory Tra..	688NXF	\$99,000	10.36%	\$12,246	1.09%	-87.63%
		Subcategory Total		\$99,000	10.36%	\$12,246	1.09%	-87.63%
		Category Total		\$99,000	10.36%	\$12,246	1.09%	-87.63%
Total Expenses				\$955,879	100.00%	\$1,119,756	100.00%	17.14%

Net/Gross Tuition Net

Chart of Accounts
 MSU
 UM

Ed Units or Agencies
 Agencies
 Ed Units

Reporting Units
Helena College

Fund
All

Org
All

Account
All

Program
05 Student Services

Activity
All

Location
All

Fund Type
All

Account Type
All

FY Comparisons:
 Selected FY Actual to Current Budget
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Montana University System
 Current Unrestricted Expenditures
 FY24 Actuals to FY25 Budgeted
 Chart of Accounts: All
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Fiscal Year
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Period
14

FY Comparison
Next FY

Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY24	% of Total	Budget FY25	% of Total Budget	% Change		
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$750	0.06%				Net/Gross Tuition Net	
		Contract Administrat..	611ADM	\$201,282	15.31%	\$161,536	12.70%	-19.75%		
		Classified	611CLS	\$175,331	13.33%	\$183,601	14.44%	4.72%		
		Contract Professio..	611PRF	\$187,613	14.27%	\$254,153	19.99%	35.47%		
		Other Salaries	6120TS	\$1,606	0.12%					
		Other Compensati..	6130TC	\$303	0.02%	\$1,632	0.13%	437.80%		
	Subcategory Total				\$566,886	43.11%	\$600,922	47.26%		6.00%
	Benefits	Employee Benefits	614BEN	\$209,039	15.90%	\$218,124	17.15%	4.35%		Ed Units or Agencies
		Termination Pay	615TRP	\$2,184	0.17%					
	Subcategory Total				\$211,223	16.06%	\$218,124	17.15%		3.27%
Category Total				\$778,109	59.17%	\$819,046	64.41%	5.26%		
Operating Expenses	Operating Expenses	Communications	623COM	\$62,245	4.73%	\$55,421	4.36%	-10.96%	Reporting Units Helena College	
		Contracted Services	621SRV	\$78,803	5.99%	\$80,454	6.33%	2.09%		
		Other	6280TH	\$51,884	3.95%	\$63,842	5.02%	23.05%		
		Rent	625RNT							
		Repairs & Mainten..	627MNT	\$67,832	5.16%	\$50,000	3.93%	-26.29%		
		Supplies	622SUP	\$23,578	1.79%	\$6,196	0.49%	-73.72%		
		Travel	624TRV	\$5,285	0.40%	\$8,500	0.67%	60.83%		
		Utilities	626UTL	\$47	0.00%					
Subcategory Total				\$289,674	22.03%	\$264,413	20.79%	-8.72%		
Category Total				\$289,674	22.03%	\$264,413	20.79%	-8.72%		
Capital and Transfers	Transfers	NonMandatory Tra..	688NXF	\$247,282	18.80%	\$188,133	14.80%	-23.92%	Fund All	
		Subcategory Total				\$247,282	18.80%	\$188,133		14.80%
Category Total				\$247,282	18.80%	\$188,133	14.80%	-23.92%		
Total Expenses				\$1,315,064	100.00%	\$1,271,592	100.00%	-3.31%	Account Type All	

Chart of Accounts
 MSU
 UM

Ed Units or Agencies
 Agencies
 Ed Units

Reporting Units
Helena College

Fund
All

Org
All

Account
All

Program
06 Institutional Support

Activity
All

Location
All

Fund Type
All

Account Type
All

FY Comparisons:
 Selected FY Actual to Current Budget
 Selected FY Actual to Next Budget
 Selected FY Actual to Previous Actual
 ■ Next FY

Montana University System
 Current Unrestricted Expenditures
 FY24 Actuals to FY25 Budgeted
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FY Comparison
Next FY

Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY24	% of Total	Budget FY25	% of Total Budget	% Change		
Personal Services	Salaries and Wages	Classified	611CLS	\$241,860	25.48%	\$284,773	29.07%	17.74%	Net/Gross Tuition Net Chart of Accounts <input checked="" type="checkbox"/> MSU <input checked="" type="checkbox"/> UM Ed Units or Agencies <input checked="" type="checkbox"/> Agencies <input checked="" type="checkbox"/> Ed Units Reporting Units Helena College Fund 411000 General Opera.. Org All Account All Program 07 Operation/Mainten.. Activity All Location All Fund Type All Account Type All	
		Contract Professio..	611PRF	\$70,673	7.45%	\$76,620	7.82%	8.41%		
		Other Salaries	6120TS	\$14,132	1.49%					
		Other Compensati..	6130TC	\$1,860	0.20%	\$2,204	0.22%	18.49%		
	Subcategory Total				\$328,525	34.62%	\$363,597	37.11%		10.68%
	Benefits	Employee Benefits	614BEN	\$148,184	15.61%	\$162,991	16.64%	9.99%		
		Termination Pay	615TRP	\$2,400	0.25%					
		Subcategory Total				\$150,584	15.87%	\$162,991		16.64%
	Category Total				\$479,109	50.48%	\$526,588	53.75%		9.91%
	Operating Expenses	Operating Expenses	Communications	623COM	\$8,529	0.90%				
Contracted Services			621SRV	\$92,111	9.71%	\$39,655	4.05%	-56.95%		
Other			6280TH	\$39,582	4.17%	\$38,500	3.93%	-2.73%		
Rent			625RNT	\$291	0.03%					
Repairs & Mainten..			627MNT	\$29,947	3.16%	\$23,844	2.43%	-20.38%		
Supplies			622SUP	\$29,350	3.09%	\$49,113	5.01%	67.34%		
Travel			624TRV	\$173	0.02%					
Utilities			626UTL	\$207,473	21.86%	\$239,500	24.45%	15.44%		
Subcategory Total				\$407,457	42.93%	\$390,612	39.87%	-4.13%		
Category Total				\$407,457	42.93%	\$390,612	39.87%	-4.13%		
Capital and Transfers	Transfers	Mandatory Transf..	687MXF	\$62,500	6.59%	\$62,500	6.38%	0.00%		
		Subcategory Total				\$62,500	6.59%	\$62,500	6.38%	0.00%
		Category Total				\$62,500	6.59%	\$62,500	6.38%	0.00%
Total Expenses				\$949,066	100.00%	\$979,700	100.00%	3.23%		

FY Comparisons:
 Selected FY Actual to Current Budget
 Selected FY Actual to Next Budget
 Selected FY Actual to Previous Actual
 ■ Next FY

Montana University System
 Current Unrestricted Expenditures
 FY24 Actuals to FY25 Budgeted
 Chart of Accounts: All
 Reporting Units: Helena College

Fiscal Year
24

Period
14

FY Comparison
Next FY

Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY24	% of Total	Budget FY25	% of Total Budget	% Change	
Operating Expenses	Operating Expenses	Other	6280TH						Net/Gross Tuition Net
		Waivers & Scholarships	628WAV	\$28,437	100.00%	\$40,000	100.00%	40.66%	Chart of Accounts <input checked="" type="checkbox"/> MSU <input checked="" type="checkbox"/> UM
	Subcategory Total			\$28,437	100.00%	\$40,000	100.00%	40.66%	Ed Units or Agencies <input checked="" type="checkbox"/> Agencies <input checked="" type="checkbox"/> Ed Units
	Category Total			\$28,437	100.00%	\$40,000	100.00%	40.66%	Reporting Units Helena College
Total Expenses			\$28,437	100.00%	\$40,000	100.00%	40.66%	Fund 414300 Helena College..	

Fund
414300 Helena College..

Org
All

Account
All

Program
08 Scholarships/Fello..

Activity
All

Location
All

Fund Type
All

Account Type
All

FY Comparisons:
 Selected FY Actual to Current Budget
 Selected FY Actual to Next Budget
 Selected FY Actual to Previous Actual
 ■ Next FY

Montana University System
 Current Unrestricted Expenditures
 FY24 Actuals to FY25 Budgeted
 Chart of Accounts: All
 Reporting Units: Helena College

Fiscal Year
24

Period
14

FY Comparison
Next FY

Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY24	% of Total	Budget FY25	% of Total Budget	% Change		
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$1,350	0.49%				Net/Gross Tuition Net	
		Classified	611CLS			\$9,219	1.48%			
		Contract Professio..	611PRF	\$31,056	11.30%	\$74,960	12.05%	141.37%	Chart of Accounts	
		Other Salaries	612OTS	\$40,828	14.86%	\$80,000	12.86%	95.95%	<input checked="" type="checkbox"/> MSU <input checked="" type="checkbox"/> UM	
		Other Compensati..	613OTC			\$360	0.06%		Ed Units or Agencies	
	Subcategory Total				\$73,233	26.66%	\$164,539	26.45%	124.68%	<input checked="" type="checkbox"/> Agencies <input checked="" type="checkbox"/> Ed Units
	Benefits	Employee Benefits	614BEN	\$15,168	5.52%	\$52,756	8.48%	247.81%	Reporting Units	
		Subcategory Total			\$15,168	5.52%	\$52,756	8.48%	247.81%	Helena College
	Category Total				\$88,401	32.18%	\$217,295	34.94%	145.81%	Fund 416000 Montana Moto..
	Operating Expenses	Operating Expenses	Communications	623COM	\$2,037	0.74%	\$5,000	0.80%	145.50%	Org All
Contracted Services			621SRV	\$8,609	3.13%	\$10,000	1.61%	16.16%	Account All	
Other			6280TH	\$4,884	1.78%	\$31,445	5.06%	543.79%	Program All	
Rent			625RNT	\$11,498	4.18%	\$25,000	4.02%	117.44%	Activity All	
Repairs & Mainten..			627MNT	\$21,955	7.99%	\$26,254	4.22%	19.58%	Location All	
Supplies			622SUP	\$26,852	9.77%	\$22,000	3.54%	-18.07%	Fund Type All	
Travel			624TRV	\$38,525	14.02%	\$60,000	9.65%	55.74%	Account Type All	
Subcategory Total				\$114,360	41.62%	\$179,699	28.89%	57.14%		
Category Total				\$114,360	41.62%	\$179,699	28.89%	57.14%		
Capital and Transfers	Transfers	NonMandatory Tra..	688NXF	\$71,979	26.20%	\$225,000	36.17%	212.59%		
		Subcategory Total			\$71,979	26.20%	\$225,000	36.17%	212.59%	
	Category Total				\$71,979	26.20%	\$225,000	36.17%	212.59%	
Total Expenses				\$274,740	100.00%	\$621,994	100.00%	126.39%		

FY Comparisons:
 Selected FY Actual to Current Budget
 Selected FY Actual to Next Budget
 Selected FY Actual to Previous Actual
 Next FY

The Montana University System
 Institutional Financial Aid
 FY24 Actuals to FY25 Budgeted

Fiscal Year
24

Period
14

Aid Type	Award Type	Actual FY24	% of Total	Budget FY25	% of Total Budget	% Change
Scholarships & Grants	MT Senior Citizen Waiver	\$2,080	1.85%	\$2,000	1.56%	-3.86%
	Resident Undergraduate	\$10,000	8.90%	\$10,000	7.81%	0.00%
	Total	\$12,080	10.76%	\$12,000	9.38%	-0.67%
Waivers	American Indian Waiver	\$33,266	29.62%	\$30,000	23.44%	-9.82%
	Dependent Waiver	\$6,281	5.59%	\$8,000	6.25%	27.37%
	Employee Waiver	\$2,326	2.07%	\$2,000	1.56%	-14.03%
	Honorably Discharged Veteran Waivr	\$2,675	2.38%	\$3,000	2.34%	12.14%
	MT National Guard Tuition Waiver	\$4,629	4.12%			
	MUS High School Honors	\$2,040	1.82%	\$3,000	2.34%	47.06%
	Peace & Fire Orphans	\$2,792	2.49%			
Total	\$54,010	48.09%	\$46,000	35.94%	-14.83%	
Cash Scholarships	Scholarships & Fellowships	\$28,437	25.32%	\$40,000	31.25%	40.66%
	Total	\$28,437	25.32%	\$40,000	31.25%	40.66%
Other***	Other Tuition Waivers					
	Scholarships & Fellowships	\$17,792	15.84%	\$30,000	23.44%	68.61%
	Total	\$17,792	15.84%	\$30,000	23.44%	68.61%
Grand Total		\$112,320	100.00%	\$128,000	100.00%	13.96%

FY Comparison
Next FY

Chart of Accounts
 MSU
 UM

Ed Units or Agencies
 Ed Units

Reporting Units
Helena College

Account
All

Definitions:

Discounts: Discounted tuition charges for the purpose of recruitment and revenue enhancement issued to non-residents at the discretion of the issuing campuses.

Scholarships and Grants: Institutional funds/discounts awarded at the discretion of the campus to reduce the cost of education (non-recruitment based; formally known as resident discretionary waivers and scholarships). Campuses use funds from BOR authorized accounts to award scholarships/grants, or provide discretionary discounts.

Waivers: Waiving all/portion of tuition charges based on criteria and requirements dictated by BOR policy. Individuals meeting BOR policy criteria are entitled to waivers.

Athletic Scholarships: Full of partial scholarships to support collegiate athletics. Campuses adhere to NCAA/NAIA regulations.

Data Caveats:

* A small portion of the amounts categorized as Non resident Undergraduate belong in either Resident Undergraduate, Non resident Graduate, or Resident Graduate categories. The dollar amount cannot be determined through the account codes, but numbers are small enough to be considered immaterial.

** A small portion of the Resident Graduate totals belong in the Non resident Graduate category for the same reasons as above and are considered immaterial.

*** Other category consists largely of UM-Missoula and Missoula College miscellaneous waivers, including both Resident and Non resident scholarships such as the Presidential and Horatio Alger scholarships, which use general funds.

The Montana University System
 5-Year Comparison by Program
 Fiscal Year 2025
 Chart of Accounts: All
 Reporting Units: Helena College

Fiscal Year
 2025

Chart of Accounts
 MSU
 UM

Program	2021	2022	2023	2024	2025 Budgeted	
Instruction	\$3,560,458	\$3,275,278	\$4,140,034	\$3,762,373	\$4,087,221	Ed Units or Agencies All
Public Service				\$274,740	\$621,994	
Academic Support	\$1,167,277	\$1,279,688	\$1,143,686	\$1,146,239	\$1,951,589	Reporting Unit Helena College
Student Services	\$836,895	\$739,221	\$793,155	\$955,879	\$1,119,756	
Institutional Support	\$909,471	\$1,026,161	\$1,206,562	\$1,315,064	\$1,271,592	Program All
Operation & Maintenance of Plant	\$901,041	\$940,851	\$950,405	\$949,066	\$979,700	
Scholarships & Fellowships	\$34,494	\$71,740	(\$28,078)	\$28,437	\$40,000	Fund All
Grand Total	\$7,409,637	\$7,332,940	\$8,205,765	\$8,431,798	\$10,071,852	Org All

Chart of Accounts: All
Helena College UM
Budget for Auxiliary
FY25

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Auxiliary	25	All	All	Helena College UM	Budget					
Reporting Fund	Beginning Balance	Revenue	Transfers In	Total Revenue	Comp & Benefits	Operating & Capital	Transfers Out	Total Expenses	Compensated Absences	Ending Fund Balance
Bookstore	\$472,843	\$23,000		\$23,000	\$2,130	\$7,050		\$9,180	\$0	\$486,663
Dining/Food Services	\$1,098			\$0				\$0	\$0	\$1,098
Inter-Entity Loans Pledged	\$73			\$0				\$0		\$73
Rentals	\$79,386	\$55,500		\$55,500		\$40,000	\$36,612	\$76,612		\$58,274
Grand Total	\$553,400	\$78,500		\$78,500	\$2,130	\$47,050	\$36,612	\$85,792	\$0	\$546,108

Chart of Accounts: All
Helena College UM
Actuals for Auxiliary
FY24

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Auxiliary	24	All	All	Helena College UM	Actuals					
Reporting Fund	Beginning Balance	Revenue	Transfers In	Total Revenue	Comp & Benefits	Operating & Capital	Transfers Out	Total Expenses	Compensated Absences	Ending Fund Balance
Bookstore	\$429,061	\$155,195		\$155,195	\$32,866	\$77,507	\$1,040	\$111,413	\$0	\$472,843
Dining/Food Services	\$1,098			\$0				\$0	\$0	\$1,098
Inter-Entity Loans Pledged	\$73			\$0				\$0		\$73
Rentals	\$99,199	\$50,500		\$50,500		\$33,701	\$36,612	\$70,313		\$79,386
Grand Total	\$529,431	\$205,695		\$205,695	\$32,866	\$111,207	\$37,652	\$181,726	\$0	\$553,400

Chart of Accounts: All
Helena College UM
Budget for Designated
FY25

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Designated	25	All	All	Helena College UM	Budget					
Reporting Fund	Beginning Balance	Revenue	Transfers In	Total Revenue	Comp & Benefits	Operating & Capital	Transfers Out	Total Expenses	Compensated Absences	Ending Fund Balance
Associated Students	\$84,547	\$46,000		\$46,000	\$32,434	\$30,500		\$62,934		\$67,613
Continuing Education	\$26,115	\$384,972	\$38,500	\$423,472	\$307,521	\$93,400	\$38,500	\$439,421	\$0	\$10,166
Designated Scholarships	\$167,098	\$184,555	\$52,691	\$237,246		\$225,000	\$120,797	\$345,797		\$58,547
Fees	\$556,460	\$390,754		\$390,754	\$28,138	\$320,100		\$348,238	\$0	\$598,976
General Designated	\$2,868,538	\$56,684	\$225,000	\$281,684	\$88,622	\$40,500	\$840,000	\$969,122	\$0	\$2,181,100
Instructional Fees	\$569,214	\$222,800		\$222,800	\$224,208	\$117,000		\$341,208	\$0	\$450,806
Sales & Services	\$136,551			\$0				\$0		\$136,551
Grand Total	\$4,408,523	\$1,285,765	\$316,191	\$1,601,956	\$680,923	\$826,500	\$999,297	\$2,506,720	\$0	\$3,503,759

Chart of Accounts: All
Helena College UM
Actuals for Designated
FY24

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Designated	24	All	All	Helena College UM	Actuals					
Reporting Fund	Beginning Balance	Revenue	Transfers In	Total Revenue	Comp & Benefits	Operating & Capital	Transfers Out	Total Expenses	Compensated Absences	Ending Fund Balance
Associated Students	\$64,462	\$53,232		\$53,232	\$26,539	\$6,609		\$33,147		\$84,547
Continuing Education	\$113,931	\$303,100	\$53,231	\$356,331	\$275,355	\$115,560	\$53,231	\$444,146	\$0	\$26,115
Designated Scholarships	\$169,696	\$1,074	\$247,264	\$248,338		\$222,499	\$28,437	\$250,935		\$167,098
Fees	\$420,947	\$343,510		\$343,510	\$26,347	\$181,651		\$207,997	\$0	\$556,460
General Designated	\$2,425,445	\$107,006	\$791,342	\$898,348	\$72,154	\$6,621	\$222,246	\$301,021	\$0	\$3,022,772
Instructional Fees	\$709,173	\$237,114		\$237,114	\$332,037	\$42,536	\$2,500	\$377,073	\$0	\$569,214
Sales & Services	\$137,161	\$38		\$38	\$648	\$0		\$648		\$136,551
Grand Total	\$4,040,815	\$1,045,074	\$1,091,837	\$2,136,911	\$733,079	\$575,475	\$306,414	\$1,614,968	\$0	\$4,562,757

Chart of Accounts: All
Helena College UM
Budget for Endowments
FY25

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Endowments	25	All	All	Helena College UM	Budget					
Reporting Fund	Beginning Balance	Revenue	Transfers In	Total Revenue	Comp & Benefits	Operating & Capital	Transfers Out	Total Expenses	Compensated Absences	Ending Fund Balance
Clay Endowment Interest	\$14,879	\$500		\$500				\$0		\$15,379
Hamm Endowment Intere..	\$38,509	\$1,450		\$1,450			\$1,000	\$1,000		\$38,959
Helena College Quasi End..	\$291,371	\$5,000		\$5,000				\$0		\$296,371
Potter Endowment Intere..	\$27,443	\$700		\$700			\$2,000	\$2,000		\$26,143
Grand Total	\$372,201	\$7,650		\$7,650			\$3,000	\$3,000		\$376,851

Chart of Accounts: All
Helena College UM
Actuals for Endowments
FY24

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Endowments	24	All	All	Helena College UM	Actuals					
Reporting Fund	Beginning Balance	Revenue	Transfers In	Total Revenue	Comp & Benefits	Operating & Capital	Transfers Out	Total Expenses	Compensated Absences	Ending Fund Balance
Clay Endowment Interest	\$14,190	\$689		\$689				\$0		\$14,879
Hamm Endowment Intere..	\$38,354	\$655		\$655			\$500	\$500		\$38,509
Helena College Quasi End..	\$280,955	\$10,416		\$10,416				\$0		\$291,371
Potter Endowment Intere..	\$26,619	\$1,324		\$1,324			\$500	\$500		\$27,443
Grand Total	\$360,118	\$13,083		\$13,083			\$1,000	\$1,000		\$372,201

Chart of Accounts: All
 Helena College UM
 Budget for Loan Funds
 FY25

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Loan Funds	25	All	All	Helena College UM	Budget					
Reporting Fund	Beginning Balance	Revenue	Transfers In	Total Revenue	Comp & Benefits	Operating & Capital	Transfers Out	Total Expenses	Compensated Absences	Ending Fund Balance
Institutional Loan	\$5,836			\$0				\$0		\$5,836
Grand Total	\$5,836			\$0				\$0		\$5,836

Chart of Accounts: All
Helena College UM
Actuals for Loan Funds
FY24

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Loan Funds	24	All	All	Helena College UM	Actuals					
Reporting Fund	Beginning Balance	Revenue	Transfers In	Total Revenue	Comp & Benefits	Operating & Capital	Transfers Out	Total Expenses	Compensated Absences	Ending Fund Balance
Institutional Loan	\$5,836			\$0				\$0		\$5,836
Grand Total	\$5,836			\$0				\$0		\$5,836

Chart of Accounts: All
Helena College UM
Budget for Plant Funds
FY25

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Plant Funds	25	All	All	Helena College UM	Budget					
Reporting Fund	Beginning Balance	Revenue	Transfers In	Total Revenue	Comp & Benefits	Operating & Capital	Transfers Out	Total Expenses	Compensated Absences	Ending Fund Balance
Renewal/Replacement	\$812,304	\$25,000	\$260,000	\$285,000		\$75,200		\$75,200		\$1,022,104
Retirement of Indebtedne..	\$0		\$676,435	\$676,435		\$676,435		\$676,435		\$0
Unexpended Plant	\$1,433,455	\$359,898	\$188,133	\$548,031	\$33,442	\$389,750	\$333,823	\$757,015		\$1,224,471
Grand Total	\$2,245,759	\$384,898	\$1,124,568	\$1,509,466	\$33,442	\$1,141,385	\$333,823	\$1,508,650		\$2,246,575

Chart of Accounts: All
Helena College UM
Actuals for Plant Funds
FY24

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Plant Funds	24	All	All	Helena College UM	Actuals					
Reporting Fund	Beginning Balance	Revenue	Transfers In	Total Revenue	Comp & Benefits	Operating & Capital	Transfers Out	Total Expenses	Compensated Absences	Ending Fund Balance
Renewal/Replacement	\$290,688	\$32,679	\$1,574,866	\$1,607,545		\$1,085,929		\$1,085,929		\$812,304
Retirement of Indebtedne..	\$0		\$389,830	\$389,830		\$389,830		\$389,830		\$0
Unexpended Plant	\$1,496,908	\$383,786	\$32,447	\$416,234	\$12,600	\$159,868	\$307,218	\$479,686		\$1,433,455
Grand Total	\$1,787,595	\$416,465	\$1,997,143	\$2,413,609	\$12,600	\$1,635,627	\$307,218	\$1,955,445		\$2,245,759

Chart of Accounts: All
Helena College UM
Budget for Restricted
FY25

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Restricted	25	All	All	Helena College UM	Budget					
Reporting Fund	Beginning Balance	Revenue	Transfers In	Total Revenue	Comp & Benefits	Operating & Capital	Transfers Out	Total Expenses	Compensated Absences	Ending Fund Balance
Financial Aid Programs	\$109,975	\$1,461,899		\$1,461,899	\$63,243	\$1,400,174		\$1,463,417		\$108,457
Other Restricted	\$18,750	\$50,900		\$50,900	\$0	\$50,000		\$50,000	\$0	\$19,650
Private Gifts & Scholarshi..	\$69,699	\$300,000	\$14,000	\$314,000		\$304,000		\$304,000		\$79,699
Restricted - GAAP	(\$3,483)			\$0				\$0		(\$3,483)
Restricted Spon Prog GAAP	\$202			\$0				\$0		\$202
Restricted Sponsored Pro..	\$92,048	\$563,656		\$563,656	\$344,429	\$124,147		\$468,576		\$187,128
Grand Total	\$287,191	\$2,376,455	\$14,000	\$2,390,455	\$407,672	\$1,878,321		\$2,285,993	\$0	\$391,653

Chart of Accounts: All
Helena College UM
Actuals for Restricted
FY24

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Restricted	24	All	All	Helena College UM	Actuals					
Reporting Fund	Beginning Balance	Revenue	Transfers In	Total Revenue	Comp & Benefits	Operating & Capital	Transfers Out	Total Expenses	Compensated Absences	Ending Fund Balance
Financial Aid Programs	\$81,645	\$1,536,207		\$1,536,207	\$41,773	\$1,466,104		\$1,507,877		\$109,975
Other Restricted	(\$38,896)	\$273,521		\$273,521	\$20,349	\$195,525		\$215,874	\$0	\$18,750
Private Gifts & Scholarshi..	\$163,017	\$224,341	\$1,000	\$225,341		\$318,659		\$318,659		\$69,699
Restricted - GAAP	(\$3,483)			\$0				\$0		(\$3,483)
Restricted Spon Prog GAAP	\$202			\$0				\$0		\$202
Restricted Sponsored Pro..	\$297,660	\$452,227		\$452,227	\$473,286	\$184,552		\$657,838		\$92,048
Grand Total	\$500,144	\$2,486,296	\$1,000	\$2,487,296	\$535,408	\$2,164,840		\$2,700,248	\$0	\$287,191

ALL FUNDS
FTE EMPLOYEE DATA

UNIT	Helena College University of Montana				
	Actual FY 2024	PER- CENT	BUDGETED FY 2025	PER- CENT	INCR. (DECR.)
CURRENT UNRESTRICTED FUND: ¹					
Contract Faculty (AY) (61123)	41.77	50.1%	42.00	47.7%	0.6%
Contract Administrative (61128)	1.00	1.2%	1.00	1.1%	0.0%
Contract Professional (61124)	13.30	15.9%	16.04	18.2%	20.6%
Classified (61125)	25.70	30.8%	29.00	32.9%	12.8%
GTA		0.0%		0.0%	0.0%
GRA		0.0%		0.0%	0.0%
Part-Time and Other	1.80	2.0%		0.1%	-100.0%
TOTAL	83.57	100.0%	88.04	100.0%	5.3%
CURRENT UNRESTRICTED (Motorcycle Safety)					
Contract Faculty (AY) (61123)	0.04	0.1%		0.0%	-100.0%
Contract Administrative (61128)		0.0%		0.0%	0.0%
Contract Professional (61124)	1.15	1.4%	1.15	1.3%	0.0%
Classified (61125)	0.15	0.2%	0.15	0.2%	0.0%
GTA		0.0%		0.0%	0.0%
GRA		0.0%		0.0%	0.0%
Part-Time and Other	0.81	98.3%	10.00	98.5%	1134.6%
TOTAL	2.15	100.0%	11.30	100.0%	425.6%
RESTRICTED:					
Contract Faculty (AY) (61123)	1.42	20.7%		0.0%	-100.0%
Contract Administrative (61128)		0.0%		0.0%	0.0%
Contract Professional (61124)	2.90	42.3%	2.22	50.2%	-23.4%
Classified (61125)	2.42	35.3%	2.20	49.8%	-9.1%
GTA		0.0%		0.0%	0.0%
GRA		0.0%		0.0%	0.0%
Part-Time and Other	0.11	0.02	-	0.0%	0.0%
TOTAL	6.85	100.0%	4.42	100.0%	-35.5%
DESIGNATED:					
Contract Faculty (AY) (61123)	3.02	32.9%		0.0%	-100.0%
Contract Administrative (61128)	-	0.0%		0.0%	0.0%
Contract Professional (61124)	2.53	27.6%	3.13	44.5%	23.7%
Classified (61125)	3.50	38.1%	3.90	55.5%	11.4%
GTA		0.0%		0.0%	0.0%
GRA		0.0%		0.0%	0.0%
Part-Time and Other	0.13	1.4%	-	0.0%	0.0%
TOTAL	9.18	100.0%	7.03	100.0%	-23.4%
AUXILIARY:					
Contract Faculty (AY) (61123)	-	0.0%	-	0.0%	0.0%
Contract Administrative (61128)	-	0.0%	-	0.0%	0.0%
Contract Professional (61124)	-	0.0%	-	0.0%	0.0%
Classified (61125)	1.00	100.0%	-	0.0%	-100.0%
Part-Time and Other	-	0.0%	-	0.0%	0.0%
TOTAL	1.00	100.0%	-	0.0%	-100.0%
TOTAL FTE:					
Contract Faculty (AY) (61123)	46.25	45.0%	42.00	37.9%	-9.2%
Contract Administrative (61128)	1.00	1.0%	1.00	0.9%	0.0%
Contract Professional (61124)	19.88	19.3%	22.54	20.3%	13.4%
Classified (61125)	32.77	31.9%	35.25	31.8%	7.6%
GTA	-	0.0%	-	0.0%	0.0%
GRA	-	0.0%	-	0.0%	0.0%
Part-Time and Other	2.85	2.8%	10.00	9.0%	250.9%
TOTAL	102.75	100.0%	110.79	100.0%	7.8%

Comments

This includes estimated FTE for adjuncts which has not been included in the past

**THE MONTANA UNIVERSITY SYSTEM
BOARD OF REGENTS AUTHORIZED RESERVE ACCOUNTS
FINANCIAL SUMMARY - ACTUAL AND PROJECTED**

NAME		CODE		
Helena College University of Montana				35140
DESCRIPTION	BOR POLICY 901.10 Retirement Costs	BOR POLICY 901.15 Reserve Revolving	BOR POLICY 901.6 Facilities Deferred Maintenance	BOR POLICY 901.13 Scholarships & Stipends
1. Effective Date of Board Policy	January 2004	May 2006	March 2021	May 2003
2. Date Reserve Fund Established by Campus	FY 2004	FY 2010	FY 2021	FY 2010
3. Designated / Plant Fund Codes	437000	433900	433902	435200
4. Financial Summary				
Fund Balance - FYE 2023 (Actual)	96,755	729,500	1,159,087	164,915
From Unrestricted to projects*				
+ Revenues, Transfers In (Actual FY24)		-	165,025	74
- Expenditures, Transfers Out (Actual FY24)			222,246	28,437
Fund Balance - FYE 2024(Actual)	96,755	729,500	1,101,866	136,552
+ Revenues, Transfers In (Projected FY25)				12,246
- Expenditures, Transfers Out (Projected FY25)		200,000	600,000	120,797
Fund Balance - FYE 2025 (Projected)	96,755	529,500	501,866	28,001
5. Required Reports				
a. Is a long-term deferred maintenance and equipment/fixed asset plan on file with OCHE?			Yes	
b. Has the required annual business plan for FY25 been submitted and approved by OCHE?	will be as needed			
c. Has the required documentation for the FY24 transfers out of this reserve fund been submitted to OCHE?		Yes		

****NOTES****

DONALDSON/AIRPORT CAMPUS CONSOLIDATED

NARRATIVE:

This report provides a comprehensive, long-range (10+ years outlook) building priority index for Helena College’s two campus locations. The Facilities Director and Assistant Facilities Director completed a facilities condition assessment identifying priority building needs. Together, they surveyed the Donaldson Campus (const. 1967) and the Airport Technical Trades Campus (const. 1973). In general, overall structural building integrity is in satisfactory material condition.

It is imperative to recognize unrestricted revenue allocated to Helena College is inadequate to reserve and invest the minimum 2% per annum for long-range capital expenditures IAW BOR policy 901.6 – Facilities Maintenance Account; Montana University System (2020). Given the continuous cycle of underfunding, Helena College must be appropriated funds for these prioritized needs in addition to annual O&M funding. In short, without the requested funding Helena College facilities will be in jeopardy and may face large-scale building infrastructure failures. This in turn may cause student to seek alternatives in higher learning reducing enrollment. This LRPB report identifies needs required to sustain an optimal learning environment on par with the levels set for the Montana University System.

Helena College Univ of Montana – Donaldson Campus 1115 No. Roberts St.

Constructed: 1966

Bldg Area: 90,576 SF

Helena College Univ of Montana – Airport Campus, 2300 Airport Rd.

Constructed: 1939

Bldg Area: 88,801 SF

Brief Description.:	TOTAL ESTIMATED COST	\$2,399,760
Donaldson Campus:	(A&E Supervisory fee and Project escalation will increase over time)	
- SEAMLESS RUBBER MEMBRANE ROOF: Replace the seamless rubber membrane roof		\$549,760
- REPLACE ROOFTOP UNITS/MECHANICAL EQUIPMENT		\$386,000
- REPLACE MAIN GAS BOILER		\$126,000
- REPLACE FIRE ALARM & EMERGENCY NOTIFICATION SYSTEM		\$123,000
- REPLACE ROOFTOP EXHAUST FANS		\$110,000
	SUB-TOTAL	<u><u>\$1,294,760</u></u>
Airport Campus:		
- RENOVATE SIX RESTROOMS		\$550,000
- REPLACE ROOFTOP UNITS, EXHAUST FANS/MECHANICAL EQUIPMENT		\$460,000
- REPLACE FIRE ALARM & EMERGENCY NOTIFICATION SYSTEM		\$95,000
	SUB-TOTAL	<u><u>\$1,105,000</u></u>

Helena College
University of Montana
FY 24

NEGATIVE FUND BALANCES

Helena College did not have any negative fund balances at FYE.

NEGATIVE CASH BALANCES

At fiscal year end Helena College's plant fund became cash negative due to construction in progress for our new Cosmetology Bay. Construction costs exceeded the amount of our bond in large part due to change orders. An inter-entity loan was processed at year end to correct the cash balance and will be repaid in FY25.

Inter-Entity Loan Status Report

Campus: **Helena College University of Montana**
Date: **June 30, 2024**

Inter-Entity Loan Balance:

Origination Date	Original Loan Amount	Receiving Fund Name & SABHRS Code	Sending Fund Name & SABHRS Code	Date	Transaction Amount	SABHRS journal #	Beginning Loan Balance FY24	Ending Loan Balance FY24
6.30.23	\$704,704	Plant InterEntity Loan/74004	Plant Renewal/72004	6/30/2023	\$704,704	4849549	\$704,704	\$704,704
		Plant Renewal/72004	CUR/31004	6/30/2023	\$97,000	4850412	\$97,000	\$97,000
6.30.24	\$776,550	Plant Renewal/72004	Designated/33040	6/30/2024	\$776,550	5028744	\$0	\$776,550

Percent Change From FY23 to FY24 7%

Loan/Advance Balance (Long-Term)

Origination Date	Original Loan Amount	Receiving Fund Name & SABHRS Code	Sending Fund Name & SABHRS Code	Date	Transaction Amount	SABHRS journal #	Beginning Loan Balance FY19	Ending Loan Balance FY19

Narrative:

Funds from the renewal and replacement were loaned to cover a negative cash balance at year end.