Great Falls College MSU

Great Falls College MSU

ALL FUNDS SUBJECT TO BOARD OF REGENTS APPROVAL

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: Great Falls College MSU				
Current Operating Unrestricted	$ 13,244,548	14,008,950	$ 764,402	5.8%
Current Restricted	4,384,360	6,004,275	$ 1,619,915	36.9%
Current Designated	1,789,209	2,122,306	$ 333,097	18.6%
Auxiliary Enterprises	1,029,259	1,960,500	$ 931,241	90.5%
Loan & Endowment Funds	-		$ -	#DIV/0!
Plant Funds	495,568	386,450	$ (109,118)	-22.0%
TOTAL ALL FUNDS	$ 20,942,944	$ 24,482,481	$ 3,539,537	16.9%

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 Revenue
FY26 Actuals to FY27 Budgeted
Chart of Accounts: All
Reporting Units: Great Falls College

Category	Accounts	Level 1 Acct Code	Actual FY26	% of Total	Budget FY27	% of Total Budget	% Change
Tuition and Fees*	Non resident Tuition	505NON	$177,707	1.33%	$177,663	1.29%	-0.02%
	Registration Fee	515REG	$73,393	0.55%	$75,796	0.55%	3.27%
	Resident Tuition	500RES	$2,900,690	21.73%	$3,084,120	22.34%	6.32%
	WUE Tuition	505WUE	$55,298	0.41%	$56,210	0.41%	1.65%
	Category Total		**$3,207,088**	**24.03%**	**$3,393,789**	**24.59%**	**5.82%**
State Allocations	Hi Ed General Fund Reven..	555GEN	$9,707,942	72.73%	$9,716,578	70.39%	0.09%
	MUS Retirement Plan	555SPE	$44,072	0.33%	$34,614	0.25%	-21.46%
	Other OCHE/State Funding	555SPE	$233,361	1.75%	$203,258	1.47%	-12.90%
	Category Total		**$9,985,375**	**74.81%**	**$9,954,450**	**72.11%**	**-0.31%**
Other Revenues	Carry Forward Funds	585CAR			$274,681	1.99%	
	Course Fees	530CRS	$0	0.00%			
	Financial Aid	562FNA	$9,662	0.07%	$12,500	0.09%	29.38%
	Investments	540INV	$0	0.00%			
	Mandatory Fees	525MAN	$30,095	0.23%	$30,865	0.22%	2.56%
	Other Revenue	580OTH	$306	0.00%	$5,000	0.04%	1536.13%
	Other Student Fees	532OSF	$6,492	0.05%	$9,300	0.07%	43.25%
	State Grants & Contracts	560SGC	$50,000	0.37%			
	Category Total		**$96,554**	**0.72%**	**$332,346**	**2.41%**	**244.21%**
Transfers	Non Mandatory Transfer In	557NMX	$58,344	0.44%	$123,233	0.89%	111.22%
	Category Total		**$58,344**	**0.44%**	**$123,233**	**0.89%**	**111.22%**
Null	Private Grants & Contracts	560PGC	$1,000	0.01%	$0	0.00%	-100.00%
	Category Total		**$1,000**	**0.01%**	**$0**	**0.00%**	**-100.00%**
Total Revenue			**$13,348,360**	**100.00%**	**$13,803,818**	**100.00%**	**3.41%**

* Tuition calculations are less all waivers and discounts when the Net Tuition method is selected. A small number of GTA/GRA Wiavers 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.

Fiscal Year
26

Period
14

FY Comparison
Next FY

Net/Gross Tuition
Net

Chart of Accounts
- [x] MSU
- [x] UM

Ed Units or Agencies
- [x] Agencies
- [x] Ed Units

Reporting Units
Great Falls College

Fund
All

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
FY26 Actuals to FY27 Budgeted
Chart of Accounts: All
Reporting Units: Great Falls College

Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY26	% of Total	Budget FY27	% of Total Budget	% Change
Personal Services	Salaries and Wages	Contract Faculty	610FAC	$3,732,374	28.57%	$3,947,137	28.59%	5.75%
		Contract Administ..	611ADM	$822,808	6.30%	$790,895	5.73%	-3.88%
		Classified	611CLS	$1,724,765	13.20%	$1,810,133	13.11%	4.95%
		Contract Professio..	611PRF	$1,468,911	11.24%	$1,633,389	11.83%	11.20%
		Other Salaries	612OTS	$96,711	0.74%	$125,841	0.91%	30.12%
		Other Compensati..	613OTC	$11,230	0.09%	$12,668	0.09%	12.81%
		Subcategory Total		**$7,856,798**	**60.14%**	**$8,320,063**	**60.27%**	**5.90%**
	Benefits	Employee Benefits	614BEN	$2,702,764	20.69%	$2,898,972	21.00%	7.26%
		Other Benefits	619OTB	$0	0.00%			
		Termination Pay	615TRP	$50,462	0.39%	$40,000	0.29%	-20.73%
		Subcategory Total		**$2,753,226**	**21.08%**	**$2,938,972**	**21.29%**	**6.75%**
	Category Total			**$10,610,024**	**81.22%**	**$11,259,035**	**81.56%**	**6.12%**
Operating Expenses	Operating Expenses	Communications	623COM	$160,521	1.23%	$176,905	1.28%	10.21%
		Contracted Services	621SRV	$409,646	3.14%	$557,536	4.04%	36.10%
		Cost of Goods Sold	629CGS	$0	0.00%			
		Other	628OTH	$282,858	2.17%	$413,986	3.00%	46.36%
		Rent	625RNT	$55	0.00%	$3,000	0.02%	5348.60%
		Repairs & Mainten..	627MNT	$361,480	2.77%	$421,416	3.05%	16.58%
		Supplies	622SUP	$145,597	1.11%	$181,165	1.31%	24.43%
		Travel	624TRV	$89,556	0.69%	$96,517	0.70%	7.77%
		Utilities	626UTL	$346,970	2.66%	$365,000	2.64%	5.20%
		Waivers & Scholar..	628WAV	$288,278	2.21%	$229,258	1.66%	-20.47%
		Subcategory Total		**$2,084,961**	**15.96%**	**$2,444,783**	**17.71%**	**17.26%**
	Category Total			**$2,084,961**	**15.96%**	**$2,444,783**	**17.71%**	**17.26%**
Capital and Transfers	Capital	Capital Equipment	631CEQ	$35,861	0.27%	$0	0.00%	-100.00%
		Capital Other Impr..	645COI	$0	0.00%	$100,000	0.72%	
		Subcategory Total		**$35,861**	**0.27%**	**$100,000**	**0.72%**	**178.85%**
	Transfers	NonMandatory Tra..	688NXF	$333,000	2.55%			
		Subcategory Total		**$333,000**	**2.55%**			
	Category Total			**$368,861**	**2.82%**	**$100,000**	**0.72%**	**-72.89%**
Total Expenses				**$13,063,846**	**100.00%**	**$13,803,818**	**100.00%**	**5.66%**

Fiscal Year
26

Period
14

FY Comparison
Next FY

Net/Gross Tuition
Net

Chart of Accounts
✔ MSU
✔ UM

Ed Units or Agencies
✔ Agencies
✔ Ed Units

Reporting Units
Great Falls College

Fund
All

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
FY26 Actuals to FY27 Budgeted
Chart of Accounts: All
Reporting Units: Great Falls College

Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY26	% of Total	Budget FY27	% of Total Budget	% Change
Personal Services	Salaries and Wages	Contract Faculty	610FAC	$3,725,624	55.81%	$3,927,137	55.53%	5.41%
		Contract Administ..	611ADM	$109,785	1.64%	$103,555	1.46%	-5.67%
		Classified	611CLS	$291,603	4.37%	$323,184	4.57%	10.83%
		Contract Professio..	611PRF	$581,191	8.71%	$625,374	8.84%	7.60%
		Other Salaries	612OTS	$79,967	1.20%	$100,590	1.42%	25.79%
		Other Compensati..	613OTC	$2,031	0.03%	$2,220	0.03%	9.31%
		Subcategory Total		**$4,790,200**	**71.75%**	**$5,082,060**	**71.86%**	**6.09%**
	Benefits	Employee Benefits	614BEN	$1,532,233	22.95%	$1,684,449	23.82%	9.93%
		Other Benefits	619OTB	$0	0.00%			
		Termination Pay	615TRP	$20,822	0.31%	$26,500	0.37%	27.27%
		Subcategory Total		**$1,553,055**	**23.26%**	**$1,710,949**	**24.19%**	**10.17%**
	Category Total			**$6,343,255**	**95.02%**	**$6,793,009**	**96.06%**	**7.09%**
Operating Expenses	Operating Expenses	Communications	623COM	$17,040	0.26%	$22,389	0.32%	31.39%
		Contracted Services	621SRV	$12,694	0.19%	$15,440	0.22%	21.63%
		Other	628OTH	$88,408	1.32%	$138,585	1.96%	56.76%
		Repairs & Mainten..	627MNT	$5,227	0.08%	$16,725	0.24%	219.95%
		Supplies	622SUP	$20,694	0.31%	$39,829	0.56%	92.46%
		Travel	624TRV	$28,574	0.43%	$45,802	0.65%	60.29%
		Waivers & Scholar..	628WAV	$0	0.00%			
		Subcategory Total		**$172,637**	**2.59%**	**$278,770**	**3.94%**	**61.48%**
	Category Total			**$172,637**	**2.59%**	**$278,770**	**3.94%**	**61.48%**
Capital and Transfers	Transfers	NonMandatory Tra..	688NXF	$160,000	2.40%			
		Subcategory Total		**$160,000**	**2.40%**			
	Category Total			**$160,000**	**2.40%**			
Total Expenses				**$6,675,893**	**100.00%**	**$7,071,779**	**100.00%**	**5.93%**

Fiscal Year
26

Period
14

FY Comparison
Next FY

Net/Gross Tuition
Net

Chart of Accounts
☑ MSU
☑ UM

Ed Units or Agencies
☑ Agencies
☑ Ed Units

Reporting Units
Great Falls 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
FY26 Actuals to FY27 Budgeted
Chart of Accounts: All
Reporting Units: Great Falls College

Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY26	% of Total	Budget FY27	% of Total Budget	% Change
Personal Services	Salaries and Wages	Contract Faculty	610FAC	$1,350	0.09%	$20,000	1.25%	1381.48%
		Contract Administ..	611ADM	$205,881	13.85%	$106,059	6.63%	-48.49%
		Classified	611CLS	$335,091	22.54%	$394,560	24.68%	17.75%
		Contract Professio..	611PRF	$281,428	18.93%	$337,423	21.11%	19.90%
		Other Salaries	612OTS	$9,559	0.64%	$9,971	0.62%	4.31%
		Other Compensati..	613OTC	$1,985	0.13%	$2,788	0.17%	40.44%
		Subcategory Total		**$835,295**	**56.19%**	**$870,801**	**54.48%**	**4.25%**
	Benefits	Employee Benefits	614BEN	$312,195	21.00%	$326,313	20.41%	4.52%
		Termination Pay	615TRP	$4,100	0.28%			
		Subcategory Total		**$316,295**	**21.28%**	**$326,313**	**20.41%**	**3.17%**
	Category Total			**$1,151,590**	**77.47%**	**$1,197,114**	**74.89%**	**3.95%**
Operating Expenses	Operating Expenses	Communications	623COM	$74,442	5.01%	$84,056	5.26%	12.91%
		Contracted Services	621SRV	$7,791	0.52%	$15,946	1.00%	104.68%
		Cost of Goods Sold	629CGS	$0	0.00%			
		Other	628OTH	$38,709	2.60%	$55,465	3.47%	43.29%
		Repairs & Mainten..	627MNT	$192,025	12.92%	$214,500	13.42%	11.70%
		Supplies	622SUP	$18,120	1.22%	$21,300	1.33%	17.55%
		Travel	624TRV	$3,867	0.26%	$10,140	0.63%	162.21%
		Subcategory Total		**$334,953**	**22.53%**	**$401,407**	**25.11%**	**19.84%**
	Category Total			**$334,953**	**22.53%**	**$401,407**	**25.11%**	**19.84%**
Capital and Transfers	Transfers	NonMandatory Tra..	688NXF	$0	0.00%			
		Subcategory Total		**$0**	**0.00%**			
	Category Total			**$0**	**0.00%**			
Total Expenses				**$1,486,543**	**100.00%**	**$1,598,521**	**100.00%**	**7.53%**

Fiscal Year
26

Period
14

FY Comparison
Next FY

Net/Gross Tuition
Net

Chart of Accounts
- [x] MSU
- [x] UM

Ed Units or Agencies
- [x] Agencies
- [x] Ed Units

Reporting Units
Great Falls College

Fund
All

Org
All

Account
All

Program
04 Academic 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
FY26 Actuals to FY27 Budgeted

Chart of Accounts: All
Reporting Units: Great Falls College

Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY26	% of Total	Budget FY27	% of Total Budget	% Change
Personal Services	Salaries and Wages	Contract Administrative	611ADM	$91,573	5.71%	$95,438	5.20%	4.22%
		Classified	611CLS	$569,494	35.48%	$611,343	33.30%	7.35%
		Contract Professional	611PRF	$373,149	23.25%	$413,803	22.54%	10.89%
		Other Salaries	612OTS	$2,951	0.18%	$9,480	0.52%	221.30%
		Other Compensation	613OTC	$2,163	0.13%	$1,920	0.10%	-11.23%
		Subcategory Total		**$1,039,328**	**64.75%**	**$1,131,984**	**61.66%**	**8.91%**
	Benefits	Employee Benefits	614BEN	$417,583	26.02%	$453,569	24.71%	8.62%
		Subcategory Total		**$417,583**	**26.02%**	**$453,569**	**24.71%**	**8.62%**
	Category Total			**$1,456,911**	**90.77%**	**$1,585,553**	**86.37%**	**8.83%**
Operating Expenses	Operating Expenses	Communications	623COM	$19,335	1.20%	$23,755	1.29%	22.86%
		Contracted Services	621SRV	$41,479	2.58%	$78,500	4.28%	89.25%
		Other	628OTH	$19,655	1.22%	$53,726	2.93%	173.35%
		Rent	625RNT	$0	0.00%	$1,500	0.08%	
		Repairs & Maintenance	627MNT	$14,883	0.93%	$36,271	1.98%	143.71%
		Supplies	622SUP	$39,744	2.48%	$39,180	2.13%	-1.42%
		Travel	624TRV	$13,105	0.82%	$17,250	0.94%	31.63%
		Subcategory Total		**$148,200**	**9.23%**	**$250,182**	**13.63%**	**68.81%**
	Category Total			**$148,200**	**9.23%**	**$250,182**	**13.63%**	**68.81%**
Total Expenses				**$1,605,111**	**100.00%**	**$1,835,735**	**100.00%**	**14.37%**

Fiscal Year
26

Period
14

FY Comparison
Next FY

Net/Gross Tuition
Net

Chart of Accounts
☑ MSU
☑ UM

Ed Units or Agencies
☑ Agencies
☑ Ed Units

Reporting Units
Great Falls 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
Selected FY Actual to Next Budget
Selected FY Actual to Previous Actual
Next FY

Montana University System
Current Unrestricted Expenditures
FY26 Actuals to FY27 Budgeted
Chart of Accounts: All
Reporting Units: Great Falls College

Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY26	% of Total	Budget FY27	% of Total Budget	% Change
Personal Services	Salaries and Wages	Contract Faculty	610FAC	$5,400	0.33%			
		Contract Administ..	611ADM	$415,569	25.04%	$485,843	28.30%	16.91%
		Classified	611CLS	$381,406	22.98%	$336,425	19.59%	-11.79%
		Contract Professio..	611PRF	$149,661	9.02%	$168,309	9.80%	12.46%
		Other Salaries	612OTS	$342	0.02%	$5,800	0.34%	1595.91%
		Other Compensati..	613OTC	$5,051	0.30%	$5,740	0.33%	13.64%
		Subcategory Total		**$957,429**	**57.68%**	**$1,002,117**	**58.37%**	**4.67%**
	Benefits	Employee Benefits	614BEN	$337,420	20.33%	$341,901	19.91%	1.33%
		Termination Pay	615TRP	$16,469	0.99%	$13,500	0.79%	-18.03%
		Subcategory Total		**$353,889**	**21.32%**	**$355,401**	**20.70%**	**0.43%**
	Category Total			**$1,311,318**	**79.00%**	**$1,357,518**	**79.07%**	**3.52%**
Operating Expenses	Operating Expenses	Communications	623COM	$35,412	2.13%	$28,575	1.66%	-19.31%
		Contracted Services	621SRV	$80,640	4.86%	$127,500	7.43%	58.11%
		Other	628OTH	$104,562	6.30%	$137,610	8.02%	31.61%
		Rent	625RNT	$0	0.00%			
		Repairs & Mainten..	627MNT	$17,510	1.05%	$11,120	0.65%	-36.49%
		Supplies	622SUP	$15,597	0.94%	$34,250	1.99%	119.60%
		Travel	624TRV	$41,816	2.52%	$20,325	1.18%	-51.39%
		Subcategory Total		**$295,537**	**17.81%**	**$359,380**	**20.93%**	**21.60%**
	Category Total			**$295,537**	**17.81%**	**$359,380**	**20.93%**	**21.60%**
Capital and Transfers	Transfers	NonMandatory Tra..	688NXF	$53,000	3.19%			
		Subcategory Total		**$53,000**	**3.19%**			
	Category Total			**$53,000**	**3.19%**			
Total Expenses				**$1,659,856**	**100.00%**	**$1,716,898**	**100.00%**	**3.44%**

Fiscal Year
26

Period
14

FY Comparison
Next FY

Net/Gross Tuition
Net

Chart of Accounts
☑ MSU
☑ UM

Ed Units or Agencies
☑ Agencies
☑ Ed Units

Reporting Units
Great Falls 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
FY26 Actuals to FY27 Budgeted
Chart of Accounts: All
Reporting Units: Great Falls College

Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY26	% of Total	Budget FY27	% of Total Budget	% Change
Personal Services	Salaries and Wages	Classified	611CLS	$147,171	10.92%	$144,621	10.70%	-1.73%
		Contract Professio..	611PRF	$83,483	6.19%	$88,480	6.55%	5.99%
		Other Salaries	612OTS	$3,893	0.29%			
		Subcategory Total		**$234,546**	**17.40%**	**$233,101**	**17.25%**	**-0.62%**
	Benefits	Employee Benefits	614BEN	$103,332	7.66%	$92,740	6.86%	-10.25%
		Termination Pay	615TRP	$9,071	0.67%			
		Subcategory Total		**$112,403**	**8.34%**	**$92,740**	**6.86%**	**-17.49%**
	Category Total			**$346,949**	**25.73%**	**$325,841**	**24.11%**	**-6.08%**
Operating Expenses	Operating Expenses	Communications	623COM	$14,292	1.06%	$18,130	1.34%	26.85%
		Contracted Services	621SRV	$267,041	19.81%	$320,150	23.69%	19.89%
		Other	628OTH	$31,525	2.34%	$28,600	2.12%	-9.28%
		Rent	625RNT	$55	0.00%	$1,500	0.11%	2624.30%
		Repairs & Mainten..	627MNT	$131,835	9.78%	$142,800	10.57%	8.32%
		Supplies	622SUP	$51,443	3.82%	$46,606	3.45%	-9.40%
		Travel	624TRV	$2,194	0.16%	$3,000	0.22%	36.75%
		Utilities	626UTL	$346,970	25.74%	$365,000	27.00%	5.20%
		Subcategory Total		**$845,355**	**62.70%**	**$925,786**	**68.49%**	**9.51%**
	Category Total			**$845,355**	**62.70%**	**$925,786**	**68.49%**	**9.51%**
Capital and Transfers	Capital	Capital Equipment	631CEQ	$35,861	2.66%	$0	0.00%	-100.00%
		Capital Other Impr..	645COI	$0	0.00%	$100,000	7.40%	
		Subcategory Total		**$35,861**	**2.66%**	**$100,000**	**7.40%**	**178.85%**
	Transfers	NonMandatory Tra..	688NXF	$120,000	8.90%			
		Subcategory Total		**$120,000**	**8.90%**			
	Category Total			**$155,861**	**11.56%**	**$100,000**	**7.40%**	**-35.84%**
Total Expenses				**$1,348,165**	**100.00%**	**$1,351,627**	**100.00%**	**0.26%**

Fiscal Year
26

Period
14

FY Comparison
Next FY

Net/Gross Tuition
Net

Chart of Accounts
☑ MSU
☑ UM

Ed Units or Agencies
☑ Agencies
☑ Ed Units

Reporting Units
Great Falls College

Fund
All

Org
All

Account
All

Program
07 Operation & Mainte..

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
FY26 Actuals to FY27 Budgeted
Chart of Accounts: All
Reporting Units: Great Falls College

Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY26	% of Total	Budget FY27	% of Total Budget	% Change
Operating Expenses	Operating Expenses	Waivers & Scholarships	628WAV	$288,278	100.00%	$229,258	100.00%	-20.47%
		Subcategory Total		**$288,278**	**100.00%**	**$229,258**	**100.00%**	**-20.47%**
	Category Total			**$288,278**	**100.00%**	**$229,258**	**100.00%**	**-20.47%**
Total Expenses				**$288,278**	**100.00%**	**$229,258**	**100.00%**	**-20.47%**

Fiscal Year
26

Period
14

FY Comparison
Next FY

Net/Gross Tuition
Net

Chart of Accounts
- [x] MSU
- [x] UM

Ed Units or Agencies
- [x] Agencies
- [x] Ed Units

Reporting Units
Great Falls College

Fund
All

Org
All

Account
All

Program
08 Scholarships & Fello..

Activity
All

Location
All

Fund Type
All

Account Type
All

The Montana University System
5-Year Comparison by Program
Fiscal Year 2027
Chart of Accounts: All
Reporting Units: Great Falls College

Program	2023	2024	2025	2026	2027 Budgeted
Instruction	$5,607,574	$5,873,244	$6,246,882	$6,675,893	$7,071,779
Public Service	$113,017	$0			
Academic Support	$1,561,370	$1,378,426	$1,356,548	$1,486,543	$1,598,521
Student Services	$1,249,685	$1,317,794	$1,445,398	$1,605,111	$1,835,735
Institutional Support	$1,223,617	$1,400,453	$1,379,215	$1,659,856	$1,716,898
Operation & Maintenance of Plant	$1,245,858	$1,129,257	$1,463,054	$1,348,165	$1,351,627
Scholarships & Fellowships		$35,800	$136,225	$288,278	$229,258
Grand Total	**$11,001,120**	**$11,134,975**	**$12,027,323**	**$13,063,846**	**$13,803,818**

Fiscal Year
2027

Chart of Accounts
☑ MSU
☑ UM

Ed Units or Agencies
All

Reporting Unit
Great Falls College

Program
All

Fund
All

Org
All

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
FY26 Actuals to FY27 Budgeted

Aid Type	Award Type	Actual FY26	% of Total	Budget FY27	% of Total Budget	% Change
Scholarships & Grants	MT Senior Citizen Waiver	$1,185	0.25%	$3,000	0.69%	153.06%
	Resident Undergraduate	$4,347	0.93%	$11,500	2.65%	164.56%
	Total	**$5,532**	**1.18%**	**$14,500**	**3.34%**	**162.10%**
Waivers	American Indian Waiver	$135,236	28.84%	$145,000	33.38%	7.22%
	Dependent Waiver	$4,730	1.01%	$2,100	0.48%	-55.60%
	Employee Waiver	$6,841	1.46%	$6,300	1.45%	-7.91%
	Federal Yellow Ribbon Program	$2,718	0.58%			
	Honorably Discharged Veteran Waivr	$3,052	0.65%	$5,000	1.15%	63.83%
	MT National Guard Tuition Waiver	$19,431	4.14%	$25,357	5.84%	30.50%
	MUS High School Honors	$3,161	0.67%	$6,875	1.58%	117.48%
	Peace & Fire Orphans	$0	0.00%			
	Total	**$175,169**	**37.35%**	**$190,632**	**43.88%**	**8.83%**
Cash Scholarships	Scholarships & Fellowships	$51,000	10.87%	$1,000	0.23%	-98.04%
	Total	**$51,000**	**10.87%**	**$1,000**	**0.23%**	**-98.04%**
Other***	Scholarships & Fellowships	$237,278	50.59%	$228,258	52.55%	-3.80%
	Total	**$237,278**	**50.59%**	**$228,258**	**52.55%**	**-3.80%**
Grand Total		**$468,980**	**100.00%**	**$434,390**	**100.00%**	**-7.38%**

Fiscal Year
26

Period
14

FY Comparison
Next FY

Chart of Accounts
✔ MSU
✔ UM

Ed Units or Agencies
✔ Ed Units

Reporting Units
Great Falls 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 dicatated 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.

Chart of Accounts: All
Great Falls College MSU
Budget for Auxiliary
FY27

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget
Auxiliary	27	All	All	Great Falls College MSU	Budget

Reporting Fund	Beginning Balance	Revenue	Transfers In	Total Revenue	Comp & Benefits	Operating & Capital	Transfers Out	Total Expenses	Compensated Absences	Ending Fund Balance
Bookstore	$1,130,454	$1,062,500		$1,062,500	$187,391	$883,655		$1,071,046	$0	$1,121,908
Childcare Center	$8,404	$898,000		$898,000	$718,292	$99,100		$817,392		$89,012
Grand Total	**$1,138,858**	**$1,960,500**		**$1,960,500**	**$905,683**	**$982,755**		**$1,888,438**	**$0**	**$1,210,920**

Chart of Accounts: All
Great Falls College MSU
Actuals for Auxiliary
FY26

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget
Auxiliary	26	All	All	Great Falls College MSU	Actuals

Reporting Fund	Beginning Balance	Revenue	Transfers In	Total Revenue	Comp & Benefits	Operating & Capital	Transfers Out	Total Expenses	Compensated Absences	Ending Fund Balance
Bookstore	$1,158,451	$999,666		$999,666	$183,050	$844,613		$1,027,663	$0	$1,130,454
Childcare Center			$10,000	$10,000	$1,596			$1,596		$8,404
Grand Total	**$1,158,451**	**$999,666**	**$10,000**	**$1,009,666**	**$184,646**	**$844,613**		**$1,029,259**	**$0**	**$1,138,858**

Chart of Accounts: All
Great Falls College MSU
Budget for Designated
FY27

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget
Designated	27	All	All	Great Falls College MSU	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	$63,915	$43,000		$43,000	$7,000	$30,700	$0	$37,700		$69,215
Campus Sales & Services	$742,910	$453,500		$453,500		$640,750		$640,750	$0	$555,660
Designated Gifts	$72,722	$51,000		$51,000		$26,175	$30,000	$56,175		$67,547
Designated Scholarships	$19,877	$22,260		$22,260	$22,260			$22,260		$19,877
General Designated	$2,490,274	$309,250	$300,000	$609,250	$58,688	$41,430	$423,233	$523,351		$2,576,173
Instructional Fees	$1,489,175	$1,193,260		$1,193,260	$631,930	$545,140		$1,177,070		$1,505,365
Grand Total	**$4,878,873**	**$2,072,270**	**$300,000**	**$2,372,270**	**$719,878**	**$1,284,195**	**$453,233**	**$2,457,306**	**$0**	**$4,793,837**

Chart of Accounts: All
Great Falls College MSU
Actuals for Designated
FY26

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget
Designated	26	All	All	Great Falls College MSU	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	$54,655	$43,793	$425	$44,218	$9,635	$25,323	$0	$34,958		$63,915
Campus Sales & Services	$537,012	$493,493	$206	$493,699		$277,800	$10,000	$287,800	$0	$742,910
Designated Gifts	$87,115	$53,732		$53,732	$799	$27,326	$40,000	$68,125		$72,722
Designated Scholarships	$0	$33,239		$33,239	$13,362			$13,362		$19,877
General Designated	$2,157,063	$154,709	$336,233	$490,942	$47,059	$51,865	$58,807	$157,731		$2,490,274
Instructional Fees	$1,584,321	$1,108,959	$23,129	$1,132,087	$477,453	$708,454	$41,326	$1,227,233		$1,489,175
Grand Total	**$4,420,166**	**$1,887,925**	**$359,993**	**$2,247,917**	**$548,308**	**$1,090,769**	**$150,133**	**$1,789,209**	**$0**	**$4,878,873**

Chart of Accounts: All
Great Falls College MSU
Budget for Endowments
FY27

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget
Endowments	27	All	All	Great Falls College MSU	Budget

Reporting Fund	Beginning Balance	Revenue	Transfers In	Total Revenue	Comp & Benefits	Operating & Capital	Transfers Out	Total Expenses	Compensated Absences	Ending Fund Balance
Lula Mae Clay Endowment	$11,300			$0				$0		$11,300
Grand Total	**$11,300**			**$0**				**$0**		**$11,300**

Chart of Accounts: All
Great Falls College MSU
Actuals for Endowments
FY26

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget
Endowments	26	All	All	Great Falls College MSU	Actuals

Reporting Fund	Beginning Balance	Revenue	Transfers In	Total Revenue	Comp & Benefits	Operating & Capital	Transfers Out	Total Expenses	Compensated Absences	Ending Fund Balance
Lula Mae Clay Endowment	$11,300			$0				$0		$11,300
Grand Total	**$11,300**			**$0**				**$0**		**$11,300**

Chart of Accounts: All
Great Falls College MSU
Budget for Plant Funds
FY27

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget
Plant Funds	27	All	All	Great Falls College MSU	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	$8,922			$0		$8,600		$8,600		$322
Unexpended Plant	$914,935	$373,000		$373,000		$377,850		$377,850		$910,085
Grand Total	**$923,856**	**$373,000**		**$373,000**		**$386,450**		**$386,450**		**$910,406**

Chart of Accounts: All
Great Falls College MSU
Actuals for Plant Funds
FY26

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget
Plant Funds	26	All	All	Great Falls College MSU	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	$36,543			$0		$27,621		$27,621		$8,922
Unexpended Plant	$1,008,380	$374,501		$374,501	$241	$467,706		$467,947		$914,935
Grand Total	**$1,044,923**	**$374,501**		**$374,501**	**$241**	**$495,326**		**$495,568**		**$923,856**

Chart of Accounts: All
Great Falls College MSU
Budget for Restricted
FY27

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget
Restricted	27	All	All	Great Falls College MSU	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	$1,411	$3,105,300		$3,105,300	$37,700	$3,067,600		$3,105,300		$1,411
Other Restricted	$722,348	$2,171,792		$2,171,792	$1,120,109	$1,583,866		$2,703,975		$190,165
Private Gifts & Scholarshi..	$217,669	$190,000		$190,000		$195,000		$195,000		$212,669
Grand Total	**$941,428**	**$5,467,092**		**$5,467,092**	**$1,157,809**	**$4,846,466**		**$6,004,275**		**$404,246**

Chart of Accounts: All
Great Falls College MSU
Actuals for Restricted
FY26

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget
Restricted	26	All	All	Great Falls College MSU	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	$37,998	$2,925,046		$2,925,046	$42,431	$2,919,202		$2,961,633		$1,411
Other Restricted	$33,242	$1,926,083		$1,926,083	$721,779	$514,640	$558	$1,236,977		$722,348
Private Gifts & Scholarshi..	$130,431	$232,950	$40,038	$272,988		$185,750		$185,750		$217,669
Grand Total	**$201,671**	**$5,084,079**	**$40,038**	**$5,124,117**	**$764,210**	**$3,619,592**	**$558**	**$4,384,360**		**$941,428**

CHE 113
(2/18)

ALL FUNDS

FTE EMPLOYEE DATA

UNIT	**Great Falls College MSU**				
	ACTUAL 2026	**PER-CENT**	**BUDGETED FY 2027**	**PER-CENT**	**INCR. (DECR.)**
CURRENT UNRESTRICTED FUND:					
Contract Faculty (AY/FY)	76.60	54%	78.60	54%	2.61%
Contract Administrative	8.00	6%	8.00	6%	0.00%
Contract Professional	23.00	16%	23.75	16%	3.26%
Classified	33.77	24%	32.90	23%	-2.58%
Graduate Teaching & Research Assistants (GTA & GRA)		0%		0%	
Part-Time and Other	1.21	1%	1.90	1%	57.02%
TOTAL	142.58	100%	145.15	100%	1.80%
RESTRICTED:					
Contract Faculty (AY/FY)		0%		0%	
Contract Administrative		0%		0%	
Contract Professional	3.00	46%	4.25	43%	41.67%
Classified	2.34	36%	2.60	26%	11.11%
Graduate Teaching & Research Assistants (GTA & GRA)		0%		0%	
Part-Time and Other	1.20	18%	3.00	30%	150.00%
TOTAL	6.54	100%	9.85	100%	50.61%
DESIGNATED:					
Contract Faculty (AY/FY)		0%		0%	
Contract Administrative		0%		0%	-
Contract Professional	0.50	9%	2.00	26%	300.00%
Classified	4.05	69%	4.30	57%	6.17%
Graduate Teaching & Research Assistants (GTA & GRA)		0%		0%	-
Part-Time and Other	1.32	22%	1.30	17%	-1.52%
TOTAL	5.87	100%	7.60	100%	29.47%
AUXILIARY:					
Contract Administrative		0%		0%	
Contract Professional	-	0%	1.00	7%	
Classified	2.00	100%	13.00	90%	550.00%
Graduate Teaching & Research Assistants (GTA & GRA)		0%		0%	
Part-Time and Other		0%	0.50	3%	#DIV/0!
TOTAL	2.00	100%	14.50	100%	625.00%
PLANT:					
Classified					
Part-Time and Other					
TOTAL					
TOTAL FTE:					
Contract Faculty (AY/FY)	76.60	49%	78.60	44%	2.61%
Contract Administrative	8.00	5%	8.00	5%	0.00%
Contract Professional	26.50	17%	31.00	18%	16.98%
Classified	42.16	27%	52.80	30%	25.24%
Graduate Teaching & Research Assistants (GTA & GRA)	-	0%	-	0%	
Part-Time and Other	3.73	2%	6.70	4%	79.62%
TOTAL	156.99	100%	177.10	100%	12.81%

*****Comments*****

Adding 12.5 employees in the Early Learning Center--1 professional and 11.5 classified

Adding 2 employees in CET (designated)

Increase in faculty to accommodate increase in enrollment

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

		NAME		CODE	
UNIT		**Great Falls College MSU**		**35130**	
DESCRIPTION		**BOR POLICY 910.10 Retirement Costs**	**BOR POLICY 901.15 Reserve Revolving**	**BOR POLICY 901.13 Scholarships & Stipends**	**BOR POLICY 901.6 Facilities Maintenance**
1. Effective Date of Board Policy		January 2004	May 2005	May 2003	March 2020
2. Date Reserve Fund Established by Campus		FY 2006	FY 2005	FY 2011	FY 2020
3. Fund Code (BANNER)		333526	333525	333527	339700
4. Financial Summary					
	Fund Balance - FYE 2025 (Actual)	**175,012**	**516,609**	**447,969**	**721,970**
+	Revenues, Transfers In (Actual FY 26)		213,000		120,000
-	Expenditures, Transfers Out (Actual FY26)				35,861
	Fund Balance - FYE 2026 (Actual)	**175,012**	**729,609**	**447,969**	**806,109**
+	Revenues, Transfers In (Projected FY27)		150,000		150,000
-	Expenditures, Transfers Out (Projected FY27)		53,000	300,000	70,233
	Fund Balance - FYE 2027 (Projected)	**175,012**	**826,609**	**147,969**	**885,876**
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 FY24 been submitted and approved by OCHE?	yes			
	c. Has the required documentation for the FY24 transfers out of this reserve fund been submitted to OCHE?		yes		

****NOTES****

$23,000 OTO ERM Funds

Negative Fund Balance Report
Great Falls College MSU
Fiscal Year 2026

Name of Fund	Fund Code	Purpose	Balance @ 6/30/26	Explanation

Great Falls College MSU has no negative fund balances in the CHE operating level reports nor in SABHRS.

Negative Cash Balance Report
Great Falls College MSU
Fiscal Year 2026

Name of Fund	Fund Code	Purpose	Balance @ 6/30/26	Explanation

Great Falls College MSU had no negative cash balances in its SABHRS fund group totals.

REPORT ON OUTSTANDING INDEBTEDNESS

Campus: Great Falls College Montana State University
Date: June 30, 2026

	REVENUE BONDS ISSUE	ORIGINAL AMOUNT OF ISSUE	USES OF FUNDS - PROJECTS/AMOUNTS	PLEDGED REVENUES	AUDITED FY13 DEBT SERVICE RATIO	OUTSTANDING PRINCIPAL BALANCE AT JUNE 30, 2026	FY2027 PRINCIPAL & INTEREST PAYMENT	FY2028 PRINCIPAL & INTEREST PAYMENT	FY2029 PRINCIPAL & INTEREST PAYMENT	FY2030 PRINCIPAL & INTEREST PAYMENT
1										
2										

	OTHER LONG TERM DEBT - SOURCE	ORIGINAL BALANCE	USES OF FUNDS - PROJECTS/AMOUNTS	REVENUE STREAM IDENTIFIED FOR REPAYMENT	JUNE 30, 2025 BALANCE	JUNE 30, 2026 BALANCE	PERCENT CHANGE FY25 TO FY26
1							
2							
3							
4							
5							

	State Building Energy Conservation Program (SBECP)	USES OF FUNDS	JUNE 30, 2025 BALANCE	JUNE 30, 2026 BALANCE	PERCENT CHANGE FY25 TO FY26
1			$ 0	$ 0	#DIV/0!

TOTAL OUTSTANDING DEBT at June 30, 2026	**$ 0**