

Helena College

Summary	All Funds Summary
Bud 300	Current Unrestricted Revenues Motorcycle Safety
Bud 200	Total Unrestricted Expenditures Instruction Academic Support Student Services Institutional Support Operation & Maintenance of Plant Scholarships & Fellowships Motorcycle Safety
Bud 220	Comparison of Expenditures by Program
Bud 230	Statement of Waivers & Scholarships
Bud 400A	Auxiliary Funds FY 2027 Budget Auxiliary Funds FY 2026 Actuals
Bud 400D	Designated Funds FY 2027 Budget Designated Funds FY 2026 Actuals
Bud 400E	Endowment Funds FY 2027 Budget Endowment Funds FY 2026 Actuals
Bud 400L	Loan Funds FY 2027 Budget Loan Funds FY 2026 Actuals
Bud 400P	Plant Funds FY 2027 Budget Plant Funds FY 2026 Actuals
Bud 400R	Restricted Funds FY 2027 Budget Restricted Funds FY 2026 Actuals
CHE 113	FTE Employee Data
CHE 114	BOR Reserve Funds Report
CHE 115	Negative Fund Balance Report
CHE 116	Negative Cash Balance Report
CHE 120	Report on Outstanding Indebtedness

Helena College

ALL FUNDS SUBJECT TO BOARD OF REGENTS APPROVAL FISCAL YEAR 2027

Campus/Agency	Actual FY 2026	Budgeted FY 2027	Dollar Change Actual FY 2026 to Budgeted FY 2027	Percent Change Actual FY 2026 to Budgeted FY 2027
Helena College:				
Current Operating Unrestricted	\$ 10,737,869	\$ 11,385,452	\$ 647,583	6%
Current Restricted	452,923	465,080	\$ 12,157	3%
Current Designated	1,901,108	1,832,713	\$ (68,395)	-4%
Auxiliary Enterprises	182,356	216,462	\$ 34,106	19%
Loan & Endowment Funds	6,000	10,000	\$ 4,000	67%
Plant Funds	1,277,627	1,484,861	\$ 207,234	16%
TOTAL ALL FUNDS	<u>\$ 14,557,883</u>	<u>\$ 15,394,568</u>	<u>\$ 836,685</u>	6%

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: Helena College

Fiscal Year
26

Period
14

FY Comparison
Next FY

Category	Accounts	Level 1 Acct Code	Actual FY26	% of Total	Budget FY27	% of Total Budget	% Change	
Tuition and Fees*	Admissions Fees	515ADM	\$954	0.01%	\$0	0.00%	-100.00%	Net/Gross Tuition Net
	Non resident Tuition	505NON	\$107,292	1.04%	\$79,417	0.75%	-25.98%	
	Registration Fee	515REG	\$43,920	0.42%	\$43,890	0.42%	-0.07%	Chart of Accounts
	Resident Tuition	500RES	\$1,991,324	19.24%	\$2,046,315	19.35%	2.76%	☒ MSU
	WUE Tuition	505WUE	\$24,298	0.23%	\$9,286	0.09%	-61.78%	☒ UM
	Category Total		\$2,167,787	20.94%	\$2,178,908	20.61%	0.51%	Ed Units or Agencies
State Allocations	Hi Ed General Fund Reven..	555GEN	\$7,192,784	69.49%	\$7,339,972	69.42%	2.05%	☒ Agencies
	MUS Retirement Plan	555SPE	\$27,253	0.26%	\$23,968	0.23%	-12.05%	☒ Ed Units
	Other OCHE/State Funding	555SPE	\$426,489	4.12%	\$350,109	3.31%	-17.91%	Reporting Units
	Category Total		\$7,646,526	73.87%	\$7,714,049	72.96%	0.88%	Helena College
Other Revenues	Carry Forward Funds	585CAR	\$0	0.00%	\$360,513	3.41%		Fund
	Course Fees	530CRS	(\$3,673)	-0.04%				Multiple values
	Gifts & Scholarships	565GFT	\$1,500	0.01%				Org
	Investments	540INV	\$142,847	1.38%	\$150,000	1.42%	5.01%	All
	Other Revenue	580OTH	\$1,597	0.02%	\$1,000	0.01%	-37.38%	Account
	Other Student Fees	532OSF	\$11,180	0.11%	\$8,450	0.08%	-24.42%	All
	Sales & Service	570SAS	\$2,250	0.02%				Program
	Category Total		\$155,700	1.50%	\$519,963	4.92%	233.95%	All
Transfers	Non Mandatory Transfer In	557NMX	\$381,087	3.68%	\$160,374	1.52%	-57.92%	Activity
	Category Total		\$381,087	3.68%	\$160,374	1.52%	-57.92%	All
Total Revenue			\$10,351,100	100.00%	\$10,573,294	100.00%	2.15%	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 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.

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: Helena College

Fiscal Year
26

Period
14

FY Comparison
Next FY

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	\$2,583,664	26.06%	\$2,703,997	25.57%	4.66%	Net/Gross Tuition Net
		Contract Administrat..	611ADM	\$213,957	2.16%	\$184,564	1.75%	-13.74%	
		Classified	611CLS	\$1,472,133	14.85%	\$1,618,196	15.30%	9.92%	Chart of Accounts
		Contract Professio..	611PRF	\$1,185,498	11.96%	\$1,452,023	13.73%	22.48%	
		Other Salaries	612OTS	\$88,408	0.89%	\$41,200	0.39%	-53.40%	☐ MSU
		Other Compensati..	613OTC	\$5,038	0.05%	\$6,777	0.06%	34.52%	☒ UM
		Subcategory Total		\$5,548,698	55.96%	\$6,006,757	56.81%	8.26%	Ed Units or Agencies
	Benefits	Employee Benefits	614BEN	\$1,987,096	20.04%	\$2,222,375	21.02%	11.84%	
		Termination Benef..	615TRB	\$46,008	0.46%				☒ Agencies
		Termination Pay	615TRP	\$80,190	0.81%	\$0	0.00%	-100.00%	☒ Ed Units
		Subcategory Total		\$2,113,294	21.31%	\$2,222,375	21.02%	5.16%	Reporting Units
	Category Total			\$7,661,992	77.28%	\$8,229,132	77.83%	7.40%	
Operating Expenses	Operating Expenses	Communications	623COM	\$137,617	1.39%	\$72,406	0.68%	-47.39%	Fund
		Contracted Services	621SRV	\$277,694	2.80%	\$433,812	4.10%	56.22%	
		Cost of Goods Sold	629CGS	\$197	0.00%				Multiple values
		Other	628OTH	\$294,580	2.97%	\$410,363	3.88%	39.30%	
		Rent	625RNT	\$3,674	0.04%	\$6,450	0.06%	75.56%	Org
		Repairs & Mainten..	627MNT	\$75,172	0.76%	\$71,643	0.68%	-4.69%	
		Supplies	622SUP	\$300,344	3.03%	\$269,657	2.55%	-10.22%	Account
		Travel	624TRV	\$51,160	0.52%	\$56,690	0.54%	10.81%	
		Utilities	626UTL	\$224,183	2.26%	\$230,000	2.18%	2.59%	Program
		Waivers & Scholar..	628WAV	\$268,597	2.71%	\$274,909	2.60%	2.35%	
	Subcategory Total			\$1,633,219	16.47%	\$1,825,930	17.27%	11.80%	Activity
	Category Total			\$1,633,219	16.47%	\$1,825,930	17.27%	11.80%	
Capital and Transfers	Capital	Capital Equipment	631CEQ	\$2,489	0.03%				Location
		Debt Service	650DBT	\$338,268	3.41%	\$358,162	3.39%	5.88%	
		Subcategory Total		\$340,757	3.44%	\$358,162	3.39%	5.11%	Fund Type
	Transfers	Mandatory Transf..	687MXF	\$62,500	0.63%	\$61,201	0.58%	-2.08%	
		NonMandatory Tra..	688NXF	\$216,441	2.18%	\$98,868	0.94%	-54.32%	Account Type
	Subcategory Total			\$278,941	2.81%	\$160,069	1.51%	-42.62%	
Category Total				\$619,698	6.25%	\$518,231	4.90%	-16.37%	All
Total Expenses				\$9,914,909	100.00%	\$10,573,293	100.00%	6.64%	

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: Helena College

Fiscal Year
26

Period
14

FY Comparison
Next FY

Reporting Unit: Helena College								FY Comparison Next FY	
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	\$2,583,664	26.06%	\$2,703,997	26.08%	4.66%	Net/Gross Tuition Net
		Contract Administ..	611ADM	\$213,957	2.16%	\$184,564	1.78%	-13.74%	
		Classified	611CLS	\$1,472,133	14.85%	\$1,618,196	15.61%	9.92%	Chart of Accounts
		Contract Professio..	611PRF	\$1,185,498	11.96%	\$1,452,023	14.00%	22.48%	
		Other Salaries	612OTS	\$88,408	0.89%	\$41,200	0.40%	-53.40%	☒ MSU
		Other Compensati..	613OTC	\$5,038	0.05%	\$6,777	0.07%	34.52%	☒ UM
		Subcategory Total		\$5,548,698	55.96%	\$6,006,757	57.93%	8.26%	Ed Units or Agencies
	Benefits	Employee Benefits	614BEN	\$1,987,096	20.04%	\$2,222,375	21.43%	11.84%	
		Termination Benef..	615TRB	\$46,008	0.46%				☒ Ed Units
		Termination Pay	615TRP	\$80,190	0.81%	\$0	0.00%	-100.00%	
		Subcategory Total		\$2,113,294	21.31%	\$2,222,375	21.43%	5.16%	
	Category Total				\$7,661,992	77.28%	\$8,229,132	79.37%	7.40%
Operating Expenses	Operating Expenses	Communications	623COM	\$137,617	1.39%	\$72,406	0.70%	-47.39%	Fund Multiple values
		Contracted Services	621SRV	\$277,694	2.80%	\$433,812	4.18%	56.22%	
		Cost of Goods Sold	629CGS	\$197	0.00%				Org All
		Other	628OTH	\$294,580	2.97%	\$410,363	3.96%	39.30%	
		Rent	625RNT	\$3,674	0.04%	\$6,450	0.06%	75.56%	Account All
		Repairs & Mainten..	627MNT	\$75,172	0.76%	\$71,643	0.69%	-4.69%	
		Supplies	622SUP	\$300,344	3.03%	\$269,657	2.60%	-10.22%	Program All
		Travel	624TRV	\$51,160	0.52%	\$56,690	0.55%	10.81%	
		Utilities	626UTL	\$224,183	2.26%	\$230,000	2.22%	2.59%	Activity All
		Waivers & Scholar..	628WAV	\$268,597	2.71%	\$70,000	0.68%	-73.94%	
		Subcategory Total		\$1,633,219	16.47%	\$1,621,021	15.63%	-0.75%	
		Category Total				\$1,633,219	16.47%	\$1,621,021	15.63%
Capital and Transfers	Capital	Capital Equipment	631CEQ	\$2,489	0.03%				Location All
		Debt Service	650DBT	\$338,268	3.41%	\$358,162	3.45%	5.88%	
		Subcategory Total		\$340,757	3.44%	\$358,162	3.45%	5.11%	Fund Type All
	Transfers	Mandatory Transf..	687MXF	\$62,500	0.63%	\$61,201	0.59%	-2.08%	
		NonMandatory Tra..	688NXF	\$216,441	2.18%	\$98,868	0.95%	-54.32%	
		Subcategory Total		\$278,941	2.81%	\$160,069	1.54%	-42.62%	
	Category Total				\$619,698	6.25%	\$518,231	5.00%	-16.37%
Total Expenses				\$9,914,909	100.00%	\$10,368,384	100.00%	4.57%	

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: Helena College

Fiscal Year
26

Period
14

FY Comparison
Next FY

Reporting Unit: Helena College								FY Comparison Next FY	
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	\$2,568,481	56.96%	\$2,689,497	56.24%	4.71%	Net/Gross Tuition Net
		Classified	611CLS	\$130,876	2.90%	\$124,160	2.60%	-5.13%	
		Contract Professio..	611PRF	\$420,926	9.33%	\$533,104	11.15%	26.65%	Chart of Accounts ☐ MSU ☒ UM
		Other Salaries	612OTS	\$21,720	0.48%	\$0	0.00%	-100.00%	
		Other Compensati..	613OTC	\$961	0.02%	\$1,313	0.03%	36.68%	
		Subcategory Total		\$3,142,963	69.70%	\$3,348,074	70.02%	6.53%	
	Benefits	Employee Benefits	614BEN	\$1,084,571	24.05%	\$1,222,214	25.56%	12.69%	Ed Units or Agencies ☒ Agencies ☒ Ed Units
		Termination Benef..	615TRB	\$46,008	1.02%				
		Termination Pay	615TRP	\$48,474	1.08%				Reporting Units Helena College
		Subcategory Total		\$1,179,052	26.15%	\$1,222,214	25.56%	3.66%	
Category Total				\$4,322,015	95.85%	\$4,570,288	95.58%	5.74%	Fund All
Operating Expenses	Operating Expenses	Communications	623COM	\$2,089	0.05%	\$0	0.00%	-100.00%	Org All
		Contracted Services	621SRV	\$8,793	0.19%	\$11,153	0.23%	26.84%	
		Cost of Goods Sold	629CGS	\$0	0.00%				Account All
		Other	628OTH	\$33,486	0.74%	\$37,465	0.78%	11.88%	
		Rent	625RNT	\$3,624	0.08%	\$6,350	0.13%	75.22%	
		Repairs & Mainten..	627MNT	\$12,815	0.28%	\$12,600	0.26%	-1.68%	Program 01 Instruction
		Supplies	622SUP	\$112,029	2.48%	\$125,125	2.62%	11.69%	
		Travel	624TRV	\$11,986	0.27%	\$18,800	0.39%	56.85%	Activity All
		Utilities	626UTL	\$0	0.00%				
		Subcategory Total		\$184,822	4.10%	\$211,493	4.42%	14.43%	Location All
Category Total				\$184,822	4.10%	\$211,493	4.42%	14.43%	Fund Type All
Capital and Transfers	Capital	Capital Equipment	631CEQ	\$2,301	0.05%				Account Type All
		Subcategory Total		\$2,301	0.05%				
	Category Total			\$2,301	0.05%				
Total Expenses				\$4,509,139	100.00%	\$4,781,781	100.00%	6.05%	

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: Helena College

Fiscal Year
26

Period
14

FY Comparison
Next FY

			Level 1 Acct Code	Actual FY26	% of Total	Budget FY27	% of Total Budget	% Change
Category	Subcategory	Accounts						
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$13,935	0.77%	\$12,000	0.61%	-13.89%
		Contract Administ..	611ADM	\$46,710	2.60%	\$0	0.00%	-100.00%
		Classified	611CLS	\$496,526	27.60%	\$564,321	28.50%	13.65%
		Contract Professio..	611PRF	\$275,229	15.30%	\$393,143	19.85%	42.84%
		Other Salaries	612OTS	\$2,021	0.11%	\$2,000	0.10%	-1.03%
		Other Compensati..	613OTC	\$480	0.03%	\$480	0.02%	0.01%
		Subcategory Total			\$834,902	46.41%	\$971,944	49.08%
	Benefits	Employee Benefits	614BEN	\$316,152	17.58%	\$364,396	18.40%	15.26%
		Termination Pay	615TRP	\$28,909	1.61%			
		Subcategory Total			\$345,061	19.18%	\$364,396	18.40%
Category Total				\$1,179,962	65.60%	\$1,336,340	67.49%	13.25%
Operating Expenses	Operating Expenses	Communications	623COM	\$69	0.00%			
		Contracted Services	621SRV	\$86,494	4.81%	\$131,700	6.65%	52.26%
		Other	628OTH	\$79,127	4.40%	\$106,830	5.39%	35.01%
		Repairs & Mainten..	627MNT	\$8,055	0.45%	\$6,000	0.30%	-25.51%
		Supplies	622SUP	\$90,720	5.04%	\$19,500	0.98%	-78.51%
		Travel	624TRV	\$15,935	0.89%	\$21,665	1.09%	35.96%
		Subcategory Total			\$280,400	15.59%	\$285,695	14.43%
	Category Total				\$280,400	15.59%	\$285,695	14.43%
Capital and Transfers	Capital	Capital Equipment	631CEQ	\$187	0.01%			
		Debt Service	650DBT	\$338,268	18.81%	\$358,162	18.09%	5.88%
		Subcategory Total			\$338,456	18.82%	\$358,162	18.09%
	Category Total				\$338,456	18.82%	\$358,162	18.09%
Total Expenses				\$1,798,818	100.00%	\$1,980,197	100.00%	10.08%

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
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: Helena College

Fiscal Year
26

Period
14

FY Comparison
Next FY

			Level 1 Acct Code	Actual FY26	% of Total	Budget FY27	% of Total Budget	% Change
Category	Subcategory	Accounts						
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$0	0.00%	\$2,500	0.21%	
		Classified	611CLS	\$362,866	34.34%	\$383,315	32.85%	5.64%
		Contract Professio..	611PRF	\$189,548	17.94%	\$196,422	16.83%	3.63%
		Other Salaries	612OTS	\$32,779	3.10%	\$35,700	3.06%	8.91%
		Other Compensati..	6130TC	\$1,259	0.12%	\$1,380	0.12%	9.65%
		Subcategory Total		\$586,452	55.50%	\$619,317	53.07%	5.60%
	Benefits	Employee Benefits	614BEN	\$221,931	21.00%	\$232,159	19.89%	4.61%
		Termination Pay	615TRP	\$2,233	0.21%			
		Subcategory Total		\$224,164	21.21%	\$232,159	19.89%	3.57%
	Category Total			\$810,616	76.71%	\$851,476	72.96%	5.04%
Operating Expenses	Operating Expenses	Communications	623COM	\$27,936	2.64%	\$31,000	2.66%	10.97%
		Contracted Services	621SRV	\$15,515	1.47%	\$56,928	4.88%	266.93%
		Other	6280TH	\$27,673	2.62%	\$115,269	9.88%	316.54%
		Repairs & Mainten..	627MNT	(\$63)	-0.01%			
		Supplies	622SUP	\$59,223	5.60%	\$67,882	5.82%	14.62%
		Travel	624TRV	\$15,046	1.42%	\$9,625	0.82%	-36.03%
		Waivers & Scholar..	628WAV	\$34,368	3.25%	\$30,000	2.57%	-12.71%
		Subcategory Total		\$179,699	17.01%	\$310,704	26.62%	72.90%
	Category Total			\$179,699	17.01%	\$310,704	26.62%	72.90%
Capital and Transfers	Transfers	NonMandatory Tra..	688NXF	\$66,374	6.28%	\$4,801	0.41%	-92.77%
		Subcategory Total		\$66,374	6.28%	\$4,801	0.41%	-92.77%
	Category Total			\$66,374	6.28%	\$4,801	0.41%	-92.77%
Total Expenses				\$1,056,688	100.00%	\$1,166,981	100.00%	10.44%

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
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
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Fiscal Year
26

Period
14

FY Comparison
Next FY

				Actual FY26	% of Total	Budget FY27	% of Total Budget	% Change
Category	Subcategory	Accounts	Level 1 Acct Code					
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$1,248	0.09%			
		Contract Administr..	611ADM	\$167,247	12.04%	\$184,564	12.77%	10.35%
		Classified	611CLS	\$233,724	16.82%	\$287,551	19.89%	23.03%
		Contract Professio..	611PRF	\$246,506	17.74%	\$248,997	17.23%	1.01%
		Other Salaries	6120TS	\$7,460	0.54%	\$1,500	0.10%	-79.89%
		Other Compensati..	6130TC	\$778	0.06%	\$2,464	0.17%	216.83%
		Subcategory Total			\$656,962	47.29%	\$725,076	50.16%
	Benefits	Employee Benefits	614BEN	\$220,862	15.90%	\$249,345	17.25%	12.90%
		Termination Pay	615TRP	\$264	0.02%			
		Subcategory Total			\$221,126	15.92%	\$249,345	17.25%
Category Total				\$878,089	63.20%	\$974,421	67.41%	10.97%
Operating Expenses	Operating Expenses	Communications	623COM	\$99,316	7.15%	\$41,406	2.86%	-58.31%
		Contracted Services	621SRV	\$125,247	9.01%	\$174,031	12.04%	38.95%
		Other	6280TH	\$105,430	7.59%	\$100,799	6.97%	-4.39%
		Repairs & Mainten..	627MNT	\$12,432	0.89%	\$33,043	2.29%	165.80%
		Supplies	622SUP	\$10,800	0.78%	\$21,250	1.47%	96.75%
		Travel	624TRV	\$7,979	0.57%	\$6,500	0.45%	-18.54%
		Subcategory Total			\$361,205	26.00%	\$377,029	26.08%
	Category Total				\$361,205	26.00%	\$377,029	26.08%
Capital and Transfers	Transfers	NonMandatory Tra..	688NXF	\$150,067	10.80%	\$94,067	6.51%	-37.32%
		Subcategory Total			\$150,067	10.80%	\$94,067	6.51%
	Category Total				\$150,067	10.80%	\$94,067	6.51%
Total Expenses				\$1,389,360	100.00%	\$1,445,517	100.00%	4.04%

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
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: Helena College

Fiscal Year
26

Period
14

FY Comparison
Next FY

Reporting Unit: Helena College								FY Comparison Next FY	
Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY26	% of Total	Budget FY27	% of Total Budget	% Change	
Personal Services	Salaries and Wages	Classified	611CLS	\$248,141	26.78%	\$258,849	27.14%	4.32%	Net/Gross Tuition Net
		Contract Professio..	611PRF	\$53,289	5.75%	\$80,357	8.42%	50.80%	
		Other Salaries	612OTS	\$24,429	2.64%	\$2,000	0.21%	-91.81%	Chart of Accounts ☐ MSU ☒ UM
		Other Compensati..	613OTC	\$1,561	0.17%	\$1,140	0.12%	-26.97%	
		Subcategory Total		\$327,419	35.33%	\$342,346	35.89%	4.56%	
	Benefits	Employee Benefits	614BEN	\$143,580	15.49%	\$154,261	16.17%	7.44%	Ed Units or Agencies ☒ Agencies ☒ Ed Units
		Termination Pay	615TRP	\$310	0.03%	\$0	0.00%	-100.00%	
		Subcategory Total		\$143,890	15.53%	\$154,261	16.17%	7.21%	
	Category Total		\$471,310	50.86%	\$496,607	52.06%	5.37%	Reporting Units Helena College	
	Operating Expenses	Operating Expenses	Communications	623COM	\$8,206	0.89%	\$0	0.00%	-100.00%
Contracted Services			621SRV	\$41,646	4.49%	\$60,000	6.29%	44.07%	Org All
Cost of Goods Sold			629CGS	\$197	0.02%				
Other			628OTH	\$48,864	5.27%	\$50,000	5.24%	2.33%	Account All
Rent			625RNT	\$50	0.01%	\$100	0.01%	100.00%	
Repairs & Mainten..			627MNT	\$41,933	4.53%	\$20,000	2.10%	-52.30%	Program 07 Operation/Mainten..
Supplies			622SUP	\$27,572	2.98%	\$35,900	3.76%	30.21%	
Travel			624TRV	\$214	0.02%	\$100	0.01%	-53.24%	
Utilities			626UTL	\$224,183	24.19%	\$230,000	24.11%	2.59%	Activity All
Subcategory Total			\$392,865	42.40%	\$396,100	41.52%	0.82%		
Category Total		\$392,865	42.40%	\$396,100	41.52%	0.82%	Location All		
Capital and Transfers	Transfers	Mandatory Transf..	687MXF	\$62,500	6.74%	\$61,201	6.42%	-2.08%	Fund Type All
		Subcategory Total		\$62,500	6.74%	\$61,201	6.42%	-2.08%	Account Type All
		Category Total		\$62,500	6.74%	\$61,201	6.42%	-2.08%	
	Total Expenses			\$926,674	100.00%	\$953,908	100.00%	2.94%	

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: Helena College

Fiscal Year
26

Period
14

FY Comparison
Next FY

Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY26	% of Total	Budget FY27	% of Total Budget	% Change
Operating Expenses	Operating Expenses	Waivers & Scholarships	628WAV	\$234,229	100.00%	\$244,909	100.00%	4.56%
		Subcategory Total		\$234,229	100.00%	\$244,909	100.00%	4.56%
	Category Total			\$234,229	100.00%	\$244,909	100.00%	4.56%
	Total Expenses			\$234,229	100.00%	\$244,909	100.00%	4.56%

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

Fiscal Year
26

Period
14

FY Comparison
Next FY

Reporting Unit: Helena College								FY Comparison
Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY26	% of Total	Budget FY27	% of Total Budget	Next FY
Personal Services	Salaries and Wages	Classified	611CLS	\$23,504	2.86%	\$24,544	3.29%	4.42%
		Contract Professio..	611PRF	\$68,200	8.29%	\$85,058	11.41%	24.72%
		Other Salaries	612OTS	\$119,009	14.46%	\$85,000	11.41%	-28.58%
		Other Compensati..	613OTC	\$390	0.05%	\$480	0.06%	22.97%
		Subcategory Total		\$211,103	25.65%	\$195,082	26.18%	-7.59%
	Benefits	Employee Benefits	614BEN	\$47,663	5.79%	\$63,954	8.58%	34.18%
		Termination Pay	615TRP	\$2,628	0.32%			
		Subcategory Total		\$50,291	6.11%	\$63,954	8.58%	27.17%
	Category Total		\$261,394	31.76%	\$259,036	34.76%	-0.90%	
	Operating Expenses	Operating Expenses	Communications	623COM	\$1,043	0.13%	\$1,300	0.17%
Contracted Services			621SRV	\$24,784	3.01%	\$28,000	3.76%	12.98%
Other			628OTH	\$5,431	0.66%	\$16,000	2.15%	194.59%
Rent			625RNT	\$41,734	5.07%	\$80,000	10.74%	91.69%
Repairs & Mainten..			627MNT	\$140,359	17.06%	\$100,000	13.42%	-28.75%
Supplies			622SUP	\$55,253	6.71%	\$45,000	6.04%	-18.56%
Travel			624TRV	\$68,886	8.37%	\$100,000	13.42%	45.17%
Subcategory Total			\$337,490	41.01%	\$370,300	49.69%	9.72%	
Category Total		\$337,490	41.01%	\$370,300	49.69%	9.72%		
Capital and Transfers	Capital	Capital Equipment	631CEQ	\$47,808	5.81%	\$60,000	8.05%	25.50%
		Subcategory Total		\$47,808	5.81%	\$60,000	8.05%	25.50%
	Transfers	NonMandatory Tra..	688NXF	\$176,268	21.42%	\$55,823	7.49%	-68.33%
		Subcategory Total		\$176,268	21.42%	\$55,823	7.49%	-68.33%
	Category Total		\$224,076	27.23%	\$115,823	15.54%	-48.31%	
Total Expenses				\$822,960	100.00%	\$745,159	100.00%	-9.45%

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

Fiscal Year
2027

Chart of Accounts

☒	MSU
☒	UM

Program	2023	2024	2025	2026	2027 Budgeted
Instruction	\$4,140,034	\$3,762,373	\$4,275,468	\$4,509,139	\$4,781,781
Public Service				\$0	
Academic Support	\$1,143,686	\$1,146,239	\$1,894,807	\$1,798,818	\$1,980,197
Student Services	\$793,155	\$955,879	\$895,493	\$1,056,688	\$1,166,981
Institutional Support	\$1,206,562	\$1,315,064	\$1,294,502	\$1,389,360	\$1,445,517
Operation & Maintenance of Plant	\$950,405	\$949,066	\$953,196	\$926,674	\$953,908
Scholarships & Fellowships	(\$28,078)	\$28,437	\$241,988	\$234,229	\$244,909
Grand Total	\$8,205,765	\$8,157,058	\$9,555,454	\$9,914,909	\$10,573,293

Ed Units or Agencies
All

Reporting Unit
Helena College

Program
All

Fund
Multiple values

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

Fiscal Year
 26

Period
 14

Aid Type	Award Type	Actual FY26	% of Total	Budget FY27	% of Total Budget	% Change
Scholarships & Grants	MT Senior Citizen Waiver	\$3,937	3.21%	\$3,500	2.55%	-11.09%
	Resident Undergraduate	\$5,124	4.18%	\$10,000	7.30%	95.16%
	Total	\$9,061	7.39%	\$13,500	9.85%	49.00%
Waivers	American Indian Waiver	\$16,277	13.29%	\$30,000	21.90%	84.31%
	Dependent Waiver	\$17,371	14.18%	\$8,000	5.84%	-53.95%
	Employee Waiver	\$2,374	1.94%	\$2,000	1.46%	-15.77%
	Honorably Discharged Veteran Waivr	\$5,576	4.55%	\$4,000	2.92%	-28.27%
	MT National Guard Tuition Waiver	\$5,864	4.79%	\$4,500	3.28%	-23.26%
	MUS High School Honors	\$2,999	2.45%	\$5,000	3.65%	66.71%
	Total	\$50,462	41.19%	\$53,500	39.05%	6.02%
Cash Scholarships	Scholarships & Fellowships	\$28,632	23.37%	\$40,000	29.20%	39.70%
	Total	\$28,632	23.37%	\$40,000	29.20%	39.70%
Other***	Scholarships & Fellowships	\$34,368	28.05%	\$30,000	21.90%	-12.71%
	Total	\$34,368	28.05%	\$30,000	21.90%	-12.71%
Grand Total		\$122,523	100.00%	\$137,000	100.00%	11.82%

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 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
 Helena College UM
 Budget for Auxiliary
 FY27

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies		Reporting Unit		Actuals/Budget			
Auxiliary	27	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	\$507,301	\$30,500		\$30,500		\$7,050		\$7,050	\$0	\$530,751
Dining/Food Services	\$1,098			\$0				\$0	\$0	\$1,098
HC Salon	\$96,341	\$180,000		\$180,000	\$34,650	\$48,000	\$50,000	\$132,650		\$143,691
Inter-Entity Loans Pledged	\$73			\$0				\$0		\$73
Rentals	\$78,827	\$55,500		\$55,500		\$40,150	\$36,612	\$76,762		\$57,565
Grand Total	\$683,639	\$266,000		\$266,000	\$34,650	\$95,200	\$86,612	\$216,462	\$0	\$733,177

Chart of Accounts: All
 Helena College UM
 Actuals for Auxiliary
 FY26

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies		Reporting Unit		Actuals/Budget			
Auxiliary	26	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	\$478,260	\$34,724		\$34,724		\$5,683		\$5,683	\$0	\$507,301
Dining/Food Services	\$1,098			\$0				\$0	\$0	\$1,098
HC Salon	\$53,310	\$158,014		\$158,014	\$29,541	\$35,443	\$50,000	\$114,983		\$96,341
Inter-Entity Loans Pledged	\$73			\$0				\$0		\$73
Rentals	\$92,501	\$47,100		\$47,100		\$24,162	\$36,612	\$60,774		\$78,827
Grand Total	\$625,242	\$239,838		\$239,838	\$29,541	\$65,288	\$86,612	\$181,440	\$0	\$683,639

Chart of Accounts: All
 Helena College UM
 Budget for Designated
 FY27

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Designated	27	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	\$111,945	\$50,297		\$50,297	\$40,784	\$31,500		\$72,284		\$89,958
Continuning Education	\$77,669	\$300,000		\$300,000	\$165,592	\$95,000		\$260,592	\$0	\$117,077
Designated Scholarships	\$310,627	\$50,000	\$74,801	\$124,801		\$70,000	\$176,374	\$246,374		\$189,054
Fees	\$736,576	\$465,488		\$465,488	\$61,993	\$476,484	\$35,000	\$573,477	\$0	\$628,587
General Designated	\$2,528,239	\$69,684	\$55,823	\$125,507	\$50,052	\$40,500	\$149,000	\$239,552	\$0	\$2,414,194
Instructional Fees	\$461,968	\$407,088		\$407,088	\$304,655	\$135,779		\$440,434	\$0	\$428,622
Sales & Services	\$137,527			\$0				\$0		\$137,527
Grand Total	\$4,364,552	\$1,342,557	\$130,624	\$1,473,181	\$623,076	\$849,263	\$360,374	\$1,832,713	\$0	\$4,005,020

Chart of Accounts: All
Helena College UM
Actuals for Designated
FY26

Fund Type Designated	Fiscal Year 26	Chart of Accounts All	Ed Unit or Agencies All	Reporting Unit Helena College UM	Actuals/Budget 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	\$95,487	\$50,493		\$50,493	\$29,991	\$4,043		\$34,034		\$111,945
Continuing Education	\$24,728	\$320,267		\$320,267	\$175,086	\$92,239		\$267,325	\$0	\$77,669
Designated Scholarships	\$270,644	\$75,680	\$66,374	\$142,054		\$72,680	\$29,391	\$102,071		\$310,627
Fees	\$676,867	\$404,107		\$404,107	\$27,972	\$281,426	\$35,000	\$344,398	\$0	\$736,576
General Designated	\$3,085,828	\$92,001	\$202,268	\$294,269	\$51,761	(\$15,983)	\$816,080	\$851,857	\$0	\$2,528,239
Instructional Fees	\$385,716	\$378,626		\$378,626	\$222,299	\$70,889	\$9,185	\$302,373	\$0	\$461,968
Sales & Services	\$137,512	\$15		\$15		\$0		\$0		\$137,527
Grand Total	\$4,676,781	\$1,321,187	\$268,642	\$1,589,830	\$507,110	\$505,293	\$889,656	\$1,902,059	\$0	\$4,364,552

Chart of Accounts: All
 Helena College UM
 Budget for Endowments
 FY27

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies		Reporting Unit		Actuals/Budget			
Endowments	27	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	\$15,988	\$500		\$500				\$0		\$16,488
Hamm Endowment Intere..	\$41,550	\$2,000		\$2,000			\$2,000	\$2,000		\$41,550
Helena College Quasi End..	\$296,203	\$7,000		\$7,000			\$6,000	\$6,000		\$297,203
Potter Endowment Intere..	\$29,015	\$1,000		\$1,000			\$2,000	\$2,000		\$28,015
Grand Total	\$382,756	\$10,500		\$10,500			\$10,000	\$10,000		\$383,256

Chart of Accounts: All
Helena College UM
Actuals for Endowments
FY26

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies		Reporting Unit		Actuals/Budget			
Endowments	26	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	\$15,422	\$566		\$566				\$0		\$15,988
Hamm Endowment Intere..	\$38,996	\$2,554		\$2,554			\$0	\$0		\$41,550
Helena College Quasi End..	\$293,510	\$8,692		\$8,692			\$6,000	\$6,000		\$296,203
Potter Endowment Intere..	\$27,975	\$1,040		\$1,040			\$0	\$0		\$29,015
Grand Total	\$375,903	\$12,853		\$12,853			\$6,000	\$6,000		\$382,756

Chart of Accounts: All
 Helena College UM
 Budget for Loan Funds
 FY27

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Loan Funds	27	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
 FY26

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Loan Funds	26	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
 FY27

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Plant Funds	27	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	\$1,134,426	\$35,000	\$125,000	\$160,000		\$580,200		\$580,200		\$714,226
Retirement of Indebtedne..	\$2,295		\$270,754	\$270,754		\$270,754		\$270,754		\$2,295
Unexpended Plant	\$1,755,684	\$425,539	\$94,067	\$519,606	\$11,216	\$534,750	\$87,941	\$633,907		\$1,641,383
Grand Total	\$2,892,405	\$460,539	\$489,821	\$950,360	\$11,216	\$1,385,704	\$87,941	\$1,484,861		\$2,357,904

Chart of Accounts: All
Helena College UM
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	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	\$811,958	\$15,006	\$495,000	\$510,006		\$187,538		\$187,538		\$1,134,426
Retirement of Indebtedne..	\$0		\$272,053	\$272,053		\$269,757		\$269,757		\$2,295
Unexpended Plant	\$1,545,890	\$374,722	\$94,067	\$468,789	\$6,099	\$164,955	\$87,941	\$258,995		\$1,755,684
Grand Total	\$2,357,848	\$389,728	\$861,120	\$1,250,848	\$6,099	\$622,250	\$87,941	\$716,290		\$2,892,405

Chart of Accounts: All
 Helena College UM
 Budget for Restricted
 FY27

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Restricted	27	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	\$109,416	\$1,740,940		\$1,740,940	\$63,268	\$1,698,038	\$30,000	\$1,791,306		\$59,050
Other Restricted	\$6,792	\$50,900		\$50,900		\$50,000		\$50,000	\$0	\$7,692
Private Gifts & Scholarshi..	\$80,532	\$500,000	\$10,000	\$510,000		\$510,000		\$510,000		\$80,532
Restricted - GAAP	\$0			\$0	\$0			\$0	(\$1,093)	(\$1,093)
Restricted Spon Prog GAAP	\$202			\$0				\$0		\$202
Restricted Sponsored Pro..	\$216,265	\$461,502		\$461,502	\$378,736	\$86,344		\$465,080		\$212,687
Grand Total	\$413,207	\$2,753,342	\$10,000	\$2,763,342	\$442,004	\$2,344,382	\$30,000	\$2,816,386	(\$1,093)	\$359,070

Chart of Accounts: All
 Helena College UM
 Actuals for Restricted
 FY26

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Restricted	26	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	\$103,432	\$1,647,082		\$1,647,082	\$45,860	\$1,595,237		\$1,641,098		\$109,416
Other Restricted	\$37,036	\$28,063		\$28,063	\$528	\$57,780		\$58,308	\$0	\$6,792
Private Gifts & Scholarshi..	\$81,419	\$197,453	\$6,000	\$203,453		\$204,340		\$204,340		\$80,532
Restricted - GAAP	(\$3,483)	\$0		\$0	\$0	(\$3,483)		(\$3,483)	(\$3,483)	(\$3,483)
Restricted Spon Prog GAAP	(\$44,712)	\$44,914		\$44,914				\$0		\$202
Restricted Sponsored Pro..	\$175,027	\$497,644		\$497,644	\$360,998	\$95,408		\$456,406		\$216,265
Grand Total	\$348,719	\$2,415,156	\$6,000	\$2,421,156	\$407,386	\$1,949,282		\$2,356,668	(\$3,483)	\$409,723

**ALL FUNDS
FTE EMPLOYEE DATA**

UNIT	Helena College University of Montana				
	Actual FY 2026	PER- CENT	BUDGETED FY 2027	PER- CENT	INCR. (DECR.)
CURRENT UNRESTRICTED FUND: ¹					
Contract Faculty (AY) (61123)	42.44	48.7%	47.00	50.6%	10.7%
Contract Administrative (61128)	1.00	1.1%	1.00	1.1%	0.0%
Contract Professional (61124)	14.85	17.0%	15.75	16.9%	6.1%
Classified (61125)	27.23	31.2%	29.20	31.4%	7.2%
GTA		0.0%		0.0%	0.0%
GRA		0.0%		0.0%	0.0%
Part-Time and Other	1.77	2.0%	-	0.0%	-100.0%
TOTAL	87.29	100.0%	92.95	100.0%	6.5%
CURRENT UNRESTRICTED (Motorcycle Safety)					
Contract Faculty (AY) (61123)	-	0.1%		0.0%	#DIV/0!
Contract Administrative (61128)		0.0%		0.0%	#DIV/0!
Contract Professional (61124)	1.00	1.1%	1.15	1.2%	15.0%
Classified (61125)	0.50	0.6%	0.50	0.5%	0.0%
GTA		0.0%		0.0%	0.0%
GRA		0.0%		0.0%	0.0%
Part-Time and Other	19.65	98.2%	11.50	98.3%	-41.5%
TOTAL	21.15	100.0%	13.15	100.0%	-37.8%
RESTRICTED:					
Contract Faculty (AY) (61123)	-	0.0%	-	0.0%	#DIV/0!
Contract Administrative (61128)		0.0%		0.0%	0.0%
Contract Professional (61124)	2.46	36.6%	2.40	54.5%	-2.4%
Classified (61125)	1.87	27.8%	2.00	45.5%	7.0%
GTA		0.0%		0.0%	0.0%
GRA		0.0%		0.0%	0.0%
Part-Time and Other	2.39	0.36	-	0.0%	0.0%
TOTAL	6.72	100.0%	4.40	100.0%	-34.5%
DESIGNATED:					
Contract Faculty (AY) (61123)	0.51	9.7%	-	0.0%	-100.0%
Contract Administrative (61128)	-	0.0%		0.0%	#DIV/0!
Contract Professional (61124)	3.17	60.2%	1.77	15.9%	-44.2%
Classified (61125)	1.58	30.0%	4.38	84.1%	177.2%
GTA		0.0%		0.0%	0.0%
GRA		0.0%		0.0%	0.0%
Part-Time and Other	0.00	0.0%	5.00	44.8%	0.0%
TOTAL	5.26	99.9%	11.15	144.8%	111.9%
AUXILIARY:					
Contract Faculty (AY) (61123)	0.09	24.3%	-	0.0%	0.0%
Contract Administrative (61128)	-	0.0%	-	0.0%	0.0%
Contract Professional (61124)	-	0.0%	-	0.0%	0.0%
Classified (61125)		0.0%	0.50	100.0%	#DIV/0!
Part-Time and Other	0.28	75.7%	-	0.0%	0.0%
TOTAL	0.37	100.0%	0.50	100.0%	35.1%
TOTAL FTE:					

Contract Faculty (AY) (61123)	43.04	35.6%	47.00	38.5%	9.2%
Contract Administrative (61128)	1.00	0.8%	1.00	0.8%	0.0%
Contract Professional (61124)	21.48	17.8%	21.07	17.2%	-1.9%
Classified (61125)	31.18	25.8%	36.58	29.9%	17.3%
GTA	-	0.0%	-	0.0%	0.0%
GRA	-	0.0%	-	0.0%	0.0%
Part-Time and Other	24.09	19.9%	16.50	13.5%	-31.5%
TOTAL	120.79	100.0%	122.15	100.0%	1.1%
Comments					

**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 2025 (Actual)	166,755	668,430	847,561	238,648	
From Unrestricted to projects*					
+ Revenues, Transfers In (Actual FY26)		26,000	28,964	70,374	
- Expenditures, Transfers Out (Actual FY26)	49,869	262,000	496,868	29,391	
Fund Balance - FYE 2026(Actual)	116,886	432,430	379,657	279,631	
+ Revenues, Transfers In (Projected FY27)			5,000	4,801	
- Expenditures, Transfers Out (Projected FY27)		24,000	125,000	176,374	
Fund Balance - FYE 2027 (Projected)	116,886	408,430	259,657	108,058	
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 FY26 been submitted and approved by OCHE?	will be as needed				
c. Has the required documentation for the FY25 transfers out of this reserve fund been submitted to OCHE?		Yes			

****NOTES****

**Helena College
University of Montana**

Analysis of FYE 6/30/2026
Negative Fund Balances

Helena College did not have any negative fund balances.

**Helena College
University of Montana
FY 26**

TOP LEVEL FUNDS WITH NEGATIVE CASH BALANCES

No top-level fund groups are negative cash.

Inter-Entity Loan Status Report

Campus: **Helena College University of Montana**
Date: **June 30, 2026**

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 FY25	Ending Loan Balance FY25
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.