Miles Community College

Miles Community College

ALL FUNDS

FISCAL YEAR 2027

Campus/Agency	Actual FY 2026	Budgeted FY 2027	Dollar Change Actual 2026 to Budgeted 2027	Percent Change Actual 2026 to Budgeted 2027
Educational Unit, Community College or Agency:				
Current Operating Unrestricted	$ 9,892,454	$ 9,503,156	$ (389,298)	-4%
Current Restricted	1,937,836	1,782,659	$ (155,177)	-8%
Current Designated	1,533,147	1,076,449	$ (456,698)	-30%
Auxiliary Enterprises	3,766,079	3,745,708	$ (20,371)	-1%
Loan & Endowment Funds	-	-	$ -	$ -
Plant Funds	298,103	270,000	$ (28,103)	-9%
TOTAL ALL FUNDS	$ 17,427,619	$ 16,377,972	$ (1,049,647)	-6%

CURRENT UNRESTRICTED OPERATING ACCOUNT
SUMMARY OF REVENUE DATA (TOTAL)

UNIT NAME: Miles Community College

NAME OF FUND	ACTUAL FY2026	PERCENT	BUDGETED FY2027	PERCENT	PERCENT INCR/(DECR)
General Fund:					
State Appropriations					
HB 2	$3,830,528	38.7%	$4,098,044	43.1%	7.0%
HB 2 Leg Audit	$188,000	1.9%		0.0%	-100.0%
Carryforward		0.0%		0.0%	
		0.0%		0.0%	
		0.0%		0.0%	
HB 377 PERS ER 1% inc		0.0%		0.0%	
HB 454 TRS ER 1% inc		0.0%		0.0%	
HB13	$73,973	0.7%	$155,861	1.6%	110.7%
Total State Appropriations	$4,092,501	41.4%	$4,253,905	44.8%	3.9%
Student Fees	$131,895	1.3%	$126,000	1.3%	-4.5%
In-District Tuition	$353,500	3.6%	$359,285	3.8%	1.6%
Out of District Tuition	$1,696,720	17.1%	$1,413,790	14.9%	-16.7%
Out of State Tuition	$475,950	4.8%	$424,385	4.5%	-10.8%
		0.0%		0.0%	
Total Tuition & Fees	$2,658,065	26.9%	$2,323,460	24.4%	-12.6%
Mandatory Levy	$1,732,614	17.5%	$1,806,697	19.0%	4.3%
Other	$1,412,138	14.3%	$1,119,094	11.8%	-20.8%
SUB-TOTAL UNRESTRICTED REVENUE	**$9,895,318**	**100.0%**	**$9,503,156**	**100.0%**	-4.0%
TOTAL UNRESTRICTED REVENUE	**$9,895,318**		**$9,503,156**		**-4.0%**

MANDATORY TUITION AND FEES PER STUDENT (@ 15 credits)	**FY 2026**	**FY 2027**
In-District	$3,045	$3,165
Out of District	$3,945	$4,095
Out of State	$6,060	$6,285
WUE	$5,250	$5,445
Other:		
Value of One Mill - Custer County	**$24,318**	**$28,294**
Percent of Mandatory Mill Levy Support	**17.51%**	**19.01%**
Anticipated Reversion		

Title	*Chief Financial Officer*	Signature	*Nancy Aaberge*

CURRENT UNRESTRICTED OPERATING ACCOUNT
COMPARATIVE EXPENDITURES AND FTE DATA GRAND TOTAL

UNIT NAME: Miles Community College
ACCOUNTING ENTITY: **GRAND TOTAL CURRENT UNRESTRICTED EXPENDITURES**

DESCRIPTION OF ACTIVITY	ACTUAL FY2026	PERCENT	BUDGETED FY2027	PERCENT	PERCENT CHANGE
Contract Faculty	37.44	50.3%	39.02	50.6%	4.2%
Contract Professional & Admin.	16.40	22.0%	18.42	23.9%	12.3%
Support Staff	20.63	27.7%	19.66	25.5%	-4.7%
Other Employees (Workstudy)	0.00	0.0%	0.00	0.0%	
TOTAL FTE'S	**74.47**	**100.0%**	**77.10**	**100.0%**	**3.5%**
TOTAL FY FTE STUDENTS	***563***		***505***		***-10.3%***
PERSONAL SERVICES:					
Contract Faculty	1,880,335	21.6%	2,094,237	24.3%	11.4%
Contract Professional & Admin.	1,591,238	18.3%	1,614,197	18.8%	1.4%
Support Staff	689,392	7.9%	897,212	10.4%	30.1%
Other Employees (Workstudy)	0	0.0%	0	0.0%	
Total Salaries	**$ 4,160,965**	**47.8%**	**$ 4,605,646**	**53.5%**	10.7%
Employee Benefits	1,590,070	18.3%	1,730,725	20.1%	8.8%
TOTAL PERSONAL SERVICES	**$ 5,751,036**	**66.0%**	**$ 6,336,371**	**73.7%**	**10.2%**
OPERATING EXPENSES:					
Contracted Services	451,680	5.2%	360,543	4.2%	-20.2%
Supplies and Materials	70,251	0.8%	44,188	0.5%	-37.1%
Communications	94,327	1.1%	122,000	1.4%	29.3%
Travel	141,217	1.6%	95,311	1.1%	-32.5%
Rent	6,327	0.1%	5,000	0.1%	-21.0%
Utilities	211,313	2.4%	218,684	2.5%	3.5%
Repair and Maintenance	44,755	0.5%	43,200	0.5%	-3.5%
Other	328,824	3.8%	199,214	2.3%	-39.4%
Total Operating Expenses	$ 1,348,694	15.5%	$ 1,088,140	12.6%	-19.3%
Equipment and Capital	524,484	6.0%	94,120	1.1%	-82.1%
NonMandatory Transfers	1,085,557	12.5%	1,084,525	12.6%	-0.1%
Total Expenditures	$ 8,709,771	100.0%	$ 8,603,156	100.0%	-1.2%
Scholarships	$ 1,182,683		$ 900,000		-23.9%
TOTAL EXPENDITURES BY OBJECT	**$ 9,892,454**		**$ 9,503,156**		**-3.9%**
Recap by Program:					
Instruction	$ 3,070,634	35.3%	$ 3,409,424	39.6%	11.0%
Academic Support	476,948	5.5%	549,865	6.4%	15.3%
Student Services	2,011,062	23.1%	2,171,332	25.2%	8.0%
Institutional Support	2,243,039	25.8%	1,550,942	18.0%	-30.9%
Operation and Maintenance of Plant	908,087	10.4%	921,593	10.7%	1.5%
Sub-Total	$ 8,709,771	100.0%	$ 8,603,156	100.0%	-1.2%
Scholarships	1,182,683		900,000		-23.9%
TOTAL EXPENSES BY PROGRAM	**$ 9,892,454**		**$ 9,503,156**		**-3.9%**

Title *Chief Financial Officer* Signature *Nancy Aaberge* Date

CURRENT UNRESTRICTED OPERATING ACCOUNT
COMPARATIVE EXPENDITURES AND FTE DATA BY PROGRAM

UNIT NAME: Miles Community College
ACCOUNTING FUNCTION: **INSTRUCTION**

DESCRIPTION OF ACTIVITY	ACTUAL FY2026	PERCENT	BUDGETED FY2027	PERCENT	PERCENT CHANGE
Contract Faculty	37.44	87.3%	39.02	87.3%	4.2%
Contract Professional & Admin.	3.25	7.6%	3.50	7.8%	7.7%
Support Staff	2.19	5.1%	2.19	4.9%	0.0%
Other Employees (Workstudy)		0.0%		0.0%	
TOTAL FTE'S	**42.88**	**100.0%**	**44.71**	**100.0%**	***4.3%***
TOTAL FY FTE STUDENTS					
PERSONAL SERVICES:					
Contract Faculty	$ 1,880,335	61.2%	$ 2,094,237	61.4%	11.4%
Contract Professional & Admin.	329,903	10.7%	234,554	6.9%	-28.9%
Support Staff	9,543	0.3%	102,680	3.0%	976.0%
Other Employees (Workstudy)		0.0%		0.0%	
Total Salaries	**$ 2,219,780**	**72.3%**	**$ 2,431,471**	**71.3%**	9.5%
Employee Benefits	$ 747,657	24.3%	$ 894,350	26.2%	19.6%
TOTAL PERSONAL SERVICES	**$ 2,967,437**	***96.6%***	**$ 3,325,821**	**97.5%**	***12.1%***
OPERATING EXPENSES:					
Contracted Services	$ 37,307	1.2%	$ 34,000	1.0%	-8.9%
Supplies and Materials	10,774	0.4%	6,650	0.2%	-38.3%
Communications	9,589	0.3%	2,310	0.1%	-75.9%
Travel	26,234	0.9%	16,500	0.5%	-37.1%
Rent	750	0.0%	2,000	0.1%	166.7%
Utilities		0.0%		0.0%	
Repair and Maintenance		0.0%		0.0%	
Other	18,543	0.6%	22,143	0.6%	19.4%
Total Operating Expenses	$ 103,197	3.4%	$ 83,603	2.5%	-19.0%
Equipment and Capital	-	0.0%		0.0%	
NonMandatory Transfers	-	0.0%		0.0%	
Total Expenditures	$ 3,070,634	100.0%	$ 3,409,424	100.0%	11.0%
Scholarships					
TOTAL EXPENDITURES BY OBJECT	**$ 3,070,634**		**$ 3,409,424**		***11.0%***

CURRENT UNRESTRICTED OPERATING ACCOUNT
COMPARATIVE EXPENDITURES AND FTE DATA BY PROGRAM

UNIT NAME: Miles Community College
ACCOUNTING FUNCTION: **ACADEMIC SUPPORT**

DESCRIPTION OF ACTIVITY	ACTUAL FY2026	PERCENT	BUDGETED FY2027	PERCENT	PERCENT CHANGE
Contract Faculty		0.0%		0.0%	
Contract Professional & Admin.	2.15	41.8%	2.82	54.9%	31.2%
Support Staff	2.99	58.2%	2.32	45.1%	-22.4%
Other Employees (Workstudy)		0.0%		0.0%	
TOTAL FTE'S	**5.14**	**100.0%**	**5.14**	**100.0%**	***0.0%***
TOTAL FY FTE STUDENTS					
PERSONAL SERVICES:					
Contract Faculty		0.0%		0.0%	
Contract Professional & Admin.	185,897	39.0%	249,310	45.3%	34.1%
Support Staff	103,913	21.8%	104,028	18.9%	0.1%
Other Employees (Workstudy)		0.0%		0.0%	
Total Salaries	**289,810**	**60.8%**	**353,338**	**64.3%**	21.9%
Employee Benefits	123,855	26.0%	140,298	25.5%	13.3%
TOTAL PERSONAL SERVICES	**413,665**	**86.7%**	**493,636**	**89.8%**	***19.3%***
OPERATING EXPENSES:					
Contracted Services	22,417	4.7%	9,750	1.8%	-56.5%
Supplies and Materials	981	0.2%	2,000	0.4%	103.8%
Communications	4,698	1.0%	1,550	0.3%	-67.0%
Travel	16,358	3.4%	17,000	3.1%	3.9%
Rent		0.0%		0.0%	
Utilities		0.0%		0.0%	
Repair and Maintenance		0.0%		0.0%	
Other	17,206	3.6%	25,929	4.7%	50.7%
Total Operating Expenses	61,660	12.9%	56,229	10.2%	-8.8%
Equipment and Capital	1,623	0.3%		0.0%	-100.0%
NonMandatory Transfers	-	0.0%	-	0.0%	
Total Expenditures	$ 476,948	100.0%	549,865	100.0%	15.3%
Scholarships					
TOTAL EXPENDITURES BY OBJECT	**476,948**		**549,865**		***15.3%***

CURRENT UNRESTRICTED OPERATING ACCOUNT
COMPARATIVE EXPENDITURES AND FTE DATA BY PROGRAM

UNIT NAME: Miles Community College
ACCOUNTING FUNCTION: **STUDENT SERVICES**

DESCRIPTION OF ACTIVITY	ACTUAL FY2026	PERCENT	BUDGETED FY2027	PERCENT	PERCENT CHANGE
Contract Faculty					
Contract Professional & Admin.	5.00	50.0%	6.35	64.8%	27.0%
Support Staff	5.00	50.0%	3.45	35.2%	-31.0%
Other Employees (Workstudy)		0.0%		0.0%	
TOTAL FTE'S	**10.00**	**100.0%**	**9.80**	**100.0%**	***-2.0%***
TOTAL FY FTE STUDENTS					
PERSONAL SERVICES:					
Contract Faculty		0.0%		0.0%	
Contract Professional & Admin.	473,467	23.5%	479,142	22.1%	1.2%
Support Staff	124,854	6.2%	144,820	6.7%	16.0%
Other Employees (Workstudy)		0.0%		0.0%	
Total Salaries	**598,321**	**29.8%**	**623,962**	**28.7%**	4.3%
Employee Benefits	277,607	13.8%	246,965	11.4%	-11.0%
TOTAL PERSONAL SERVICES	**875,928**	**43.6%**	**870,927**	**40.1%**	***-0.6%***
OPERATING EXPENSES:					
Contracted Services	26,049	1.3%	32,910	1.5%	26.3%
Supplies and Materials	11,583	0.6%	4,596	0.2%	-60.3%
Communications	69,000	3.4%	105,365	4.9%	52.7%
Travel	37,032	1.8%	41,271	1.9%	11.4%
Rent		0.0%		0.0%	
Utilities		0.0%		0.0%	
Repair and Maintenance	259	0.0%		0.0%	-100.0%
Other	35,654	1.8%	31,738	1.5%	-11.0%
Total Operating Expenses	179,577	8.9%	215,880	9.9%	20.2%
Equipment and Capital		0.0%		0.0%	
NonMandatory Transfers	955,557	47.5%	1,084,525	49.9%	13.5%
Total Expenditures	2,011,062	100.0%	2,171,332	100.0%	8.0%
Scholarships					
TOTAL EXPENDITURES BY OBJECT	**2,011,062**		**2,171,332**		***8.0%***

CURRENT UNRESTRICTED OPERATING ACCOUNT
COMPARATIVE EXPENDITURES AND FTE DATA BY PROGRAM

UNIT NAME: Miles Community College
ACCOUNTING FUNCTION: **INSTITUTIONAL SUPPORT**

DESCRIPTION OF ACTIVITY	ACTUAL FY2026	PERCENT	BUDGETED FY2027	PERCENT	PERCENT CHANGE
Contract Faculty				0.0%	
Contract Professional & Admin.	5.00	50.0%	5.00	45.5%	0.0%
Support Staff	5.00	50.0%	6.00	54.5%	20.0%
Other Employees (Workstudy)		0.0%		0.0%	
TOTAL FTE'S	**10.00**	**100.0%**	**11.00**	**100.0%**	***10.0%***
TOTAL FY FTE STUDENTS					
PERSONAL SERVICES:					
Contract Faculty		0.0%		0.0%	
Contract Professional & Admin.	540,237	24.1%	586,986	37.8%	8.7%
Support Staff	225,669	10.1%	297,402	19.2%	31.8%
Other Employees (Workstudy)		0.0%		0.0%	
Total Salaries	**765,905**	**34.1%**	**884,388**	**57.0%**	15.5%
Employee Benefits	298,112	13.3%	316,912	20.4%	6.3%
TOTAL PERSONAL SERVICES	**1,064,017**	**47.4%**	**1,201,300**	**77.5%**	***12.9%***
OPERATING EXPENSES:					
Contracted Services	209,723	9.3%	127,365	8.2%	-39.3%
Supplies and Materials	6,907	0.3%	3,257	0.2%	-52.8%
Communications	8,320	0.4%	10,215	0.7%	22.8%
Travel	61,593	2.7%	19,440	1.3%	-68.4%
Rent	3,937	0.2%	1,700	0.1%	-56.8%
Utilities		0.0%		0.0%	
Repair and Maintenance	1,331	0.1%		0.0%	-100.0%
Other	257,377	11.5%	117,098	7.6%	-54.5%
Total Operating Expenses	549,188	24.5%	279,075	18.0%	-49.2%
Equipment and Capital	499,834	22.3%	70,567	4.5%	-85.9%
NonMandatory Transfers	130,000	5.8%		0.0%	-100.0%
Total Expenditures	2,243,039	100.0%	1,550,942	100.0%	-30.9%
Scholarships					
TOTAL EXPENDITURES BY OBJECT	**2,243,039**		**1,550,942**		***-30.9%***

CURRENT UNRESTRICTED OPERATING ACCOUNT
COMPARATIVE EXPENDITURES AND FTE DATA BY PROGRAM

UNIT NAME: Miles Community College
ACCOUNTING FUNCTION: **OPERATION AND MAINTENANCE OF PLANT**

DESCRIPTION OF ACTIVITY	ACTUAL FY2026	PERCENT	BUDGETED FY2027	PERCENT	PERCENT CHANGE
Contract Faculty					
Contract Professional & Admin.	1.00	15.5%	0.75	11.6%	-25.0%
Support Staff	5.45	84.5%	5.70	88.4%	4.6%
Other Employees (Workstudy)					
TOTAL FTE'S	**6.45**	**100.0%**	**6.45**	**100.0%**	***0.0%***
TOTAL FY FTE STUDENTS					
PERSONAL SERVICES:					
Contract Faculty		0.0%		0.0%	
Contract Professional & Admin.	61,735	6.8%	64,205	7.0%	4.0%
Support Staff	225,414	24.8%	248,282	26.9%	10.1%
Other Employees (Workstudy)		0.0%		0.0%	
Total Salaries	**287,149**	**31.6%**	**312,487**	**33.9%**	8.8%
Employee Benefits	142,839	15.7%	132,200	14.3%	-7.4%
TOTAL PERSONAL SERVICES	**429,988**	**47.4%**	**444,687**	**48.3%**	***3.4%***
OPERATING EXPENSES:					
Contracted Services	156,185	17.2%	156,518	17.0%	0.2%
Supplies and Materials	40,005	4.4%	27,685	3.0%	-30.8%
Communications	2,720	0.3%	2,560	0.3%	-5.9%
Travel		0.0%	1,100	0.1%	
Rent	1,640	0.2%	1,300	0.1%	-20.7%
Utilities	211,313	23.3%	218,684	23.7%	3.5%
Repair and Maintenance	43,165	4.8%	43,200	4.7%	0.1%
Other	45	0.0%	2,306	0.3%	5073.9%
Total Operating Expenses	455,073	50.1%	453,353	49.2%	-0.4%
Equipment and Capital	23,027	2.5%	23,553	2.6%	2.3%
NonMandatory Transfers		0.0%			
Total Expenditures	908,087	100.0%	921,593	100.0%	1.5%
Scholarships					
TOTAL EXPENDITURES BY OBJECT	**908,087**		**921,593**		***1.5%***

Miles Community College
Budget for Auxiliary Funds
FY 2027

Fund	Beginning Fund Balance	Revenues	Transfers In	Total Revenue	Compensation & Benefits	Operation & Capital	Transfers Out	Total Expenses	Ending Fund Balance
Athletics	18,528	488,780	1,179,308	1,668,088	607,924	949,554	110,608	1,668,086	18,530
Food Service	14,670	736,380	68,769	805,149	382,034	423,113		805,147	14,672
Student Housing	100,364	659,980		659,980	117,596	478,590	118,769	714,955	45,389
Bookstore	11,933	276,100	50,000	326,100	52,911	273,189		326,100	11,933
Centra	187,798	215,650	15,825	231,475	121,254	110,166		231,420	187,853
Auxiliary Funds Totals	**333,293**	**2,376,890**	**1,313,902**	**3,690,792**	**1,281,719**	**2,234,612**	**229,377**	**3,745,708**	**278,377**

Miles Community College
Actual for Auxiliary Funds
FY 2026

Fund	Beginning Fund Balance	Revenues	Transfers In	Total Revenue	Compensation & Benefits	Operation & Capital	Transfers Out	Total Expenses	Ending Fund Balance
Athletics	69,001	483,444	1,088,972	1,572,416	492,023	997,451	133,415	1,622,889	18,528
Food Service	10,572	730,849	68,769	799,618	284,979	510,541		795,520	14,670
Student Housing	139,760	712,984		712,984	108,746	534,824	108,810	752,380	100,364
Bookstore	52,344	293,309	40,041	333,350	46,658	327,103		373,761	11,933
Centra	188,350	220,977		220,977	125,204	96,325		221,529	187,798
Auxiliary Funds Totals	**460,027**	**2,441,563**	**1,197,782**	**3,639,345**	**1,057,610**	**2,466,244**	**242,225**	**3,766,079**	**333,293**

Miles Community College
Budget for Restricted Funds
FY 2027

Fund	Beginning Fund Balance	Revenues	Transfers In	Total Revenue	Compensation & Benefits	Operation & Capital	Transfers Out	Total Expenses	Ending Fund Balance
Scholarships	16,758	500,750		500,750		500,750		500,750	16,758
Local Grants and Contracts	67,895	120,500		120,500	93,691	26,809		120,500	67,895
State Grants and Contracts	2,644	30,650		30,650	12,214	18,436		30,650	2,644
Federal Grants and Contracts		153,283		153,283	81,707	71,576		153,283	-
Financial Aid		977,476		977,476	49,214	928,262		977,476	-
Restricted Funds Totals	**87,297**	**1,782,659**	**-**	**1,782,659**	**236,826**	**1,545,833**	**-**	**1,782,659**	**87,297**

Miles Community College
Actual for Restricted Funds
FY 2026

Fund	Beginning Fund Balance	Revenues	Transfers In	Total Revenue	Compensation & Benefits	Operation & Capital	Transfers Out	Total Expenses	Ending Fund Balance
Scholarships	16,758	544,542		544,542		544,542		544,542	16,758
Local Grants and Contracts	100,843	96,777		96,777	93,101	36,624		129,725	67,895
State Grants and Contracts	2,644	105,029		105,029	30,025	75,004		105,029	2,644
Federal Grants and Contracts		182,434		182,434	119,278	63,156		182,434	-
Financial Aid		976,106		976,106	53,079	923,027		976,106	-
Restricted Funds Totals	**120,245**	**1,904,888**	**-**	**1,904,888**	**295,483**	**1,642,353**	**-**	**1,937,836**	**87,297**

Miles Community College
Budget for Designated Funds
FY 2027

Fund	Beginning Fund Balance	Revenues	Transfers In	Total Revenue	Compensation & Benefits	Operation & Capital	Transfers Out	Total Expenses	Ending Fund Balance
Instructional Fees	1,020,147	824,500		824,500	103,922	720,572		824,494	1,020,153
Continuing Education	297,642	135,455		135,455	86,563	48,892		135,455	297,642
Recharge Centers	105,425	66,500		66,500		66,500		66,500	105,425
Sales and Services				-				-	-
Designated	70,131	50,000		50,000		50,000		50,000	70,131
Designated Funds Totals	**1,493,345**	**1,076,455**	**-**	**1,076,455**	**190,485**	**885,964**	**-**	**1,076,449**	**1,493,351**

Miles Community College
Actual for Designated Funds
FY 2026

Fund	Beginning Fund Balance	Revenues	Transfers In	Total Revenue	Compensation & Benefits	Operation & Capital	Transfers Out	Total Expenses	Ending Fund Balance
Instructional Fees	1,171,783	1,033,435		1,033,435	100,665	1,084,406		1,185,071	1,020,147
Continuing Education	303,507	123,130		123,130	103,343	25,652		128,995	297,642
Recharge Centers	149,616	83,458	25,000	108,458		152,649		152,649	105,425
Sales and Services				-				-	-
Designated	76,476	53,387	6,700	60,087		64,732	1,700	66,432	70,131
Designated Funds Totals	**1,701,382**	**1,293,410**	**31,700**	**1,325,110**	**204,008**	**1,327,439**	**1,700**	**1,533,147**	**1,493,345**

Miles Community College
Budget for Plant Funds
FY 2027

Fund	Beginning Fund Balance	Revenues	Transfers In	Total Revenue	Compensation & Benefits	Operation & Capital	Transfers Out	Total Expenses	Ending Fund Balance
Unexpended Plant	655,673	292,570		292,570		270,000		270,000	678,243
Plant Funds Totals	**655,673**	**292,570**	**-**	**292,570**	**-**	**270,000**	**-**	**270,000**	**678,243**

Miles Community College
Actual for Plant Funds
FY 2026

Fund	Beginning Fund Balance	Revenues	Transfers In	Total Revenue	Compensation & Benefits	Operation & Capital	Transfers Out	Total Expenses	Ending Fund Balance
Unexpended Plant	632,586	271,190	50,000	321,190	298,103			298,103	655,673
Plant Funds Totals	**632,586**	**271,190**	**50,000**	**321,190**	**298,103**	**-**	**-**	**298,103**	**655,673**

CHE104 2-yr

COMPARATIVE STATEMENT OF TUITION WAIVERS AND SCHOLARSHIPS

CAMPUS				CODE
Miles Community College				**CC**
	Budgeted FY27	**Actual FY26**	**Budgeted FY26**	
DESCRIPTION	**Tuition Revenue Waived**	**Tuition Revenue Waived**	**Tuition Revenue Waived**	**% Change in Tuition Revenue Waived**
Discretionary				
In District				
Resident Undergrad	13,400	9,492	13,400	41.2%
Resident Dual Credit	54,000	96,536	54,000	-44.1%
Resident Athletics	90,000	89,198	90,000	0.9%
Resident Graduate				
SUBTOTAL	157,400	195,226	157,400	-19.4%
Out of District				
Resident Undergrad	18,500	12,677	18,500	45.9%
Resident Dual Credit	306,755	602,188	306,755	-49.1%
Resident Athletics	120,000	119,726	120,000	0.2%
Resident Graduate				
SUBTOTAL	445,255	734,591	445,255	-39.4%
Non-Resident				
NR Undergraduate				
NR Athletics	246,945	199,304	246,945	23.9%
NR Graduate				
NR WICHE				
PhD/MSSE				
Other (WUE)				
SUBTOTAL	246,945	199,304	246,945	23.9%
Mandatory				
Montana Indians	16,000	32,099.00	16,000	-50.2%
Veterans				
Resident Faculty & Staff	800	1,163	800	-31.2%
Resident Employee Dependents	15,540	8,035	15,540	93.4%
War Orphans/Peace Officers				
Prisoners of War				
Senior Citizens	1,060		1,060	
Custodial Students				
Community Colleges				
High School Honors (In District)				
High School Honors (Out if District)				
National Merit				
Other	17,000	12,265	17,000	38.6%
SUBTOTAL	50,400	53,562	50,400	-5.9%
Scholarships				
Total Tuition Waived	**900,000**	**1,182,683**	**900,000**	

CAMPUS: **Miles Community College**

Reporting Metric - Expenditures per Student

Expenditures per FTE FY23 Actual	Expenditures per FTE FY24 Actual	Expenditures per FTE FY25 Actual	Expenditures per FTE FY26 Actual	Expenditures per FTE FY27 Budgeted	FY23 - FY27 Change in Expenditures per FTE
$13,961	$15,160	$14,676	$14,987	$17,036	5.1%

Campus: **Miles Community College**

Reporting Metric - Expenditures by Program

	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Actual	FY27 Budgeted
Instruction					
$ Expenditures	$2,463,820	$2,564,579	$2,932,815	$3,070,634	$3,409,424
Percent of Total	34.8%	32.4%	34.2%	31.0%	35.9%
Research					
$ Expenditures	$0	$0	$0	$0	$0
Percent of Total	0.0%	0.0%	0.0%	0.0%	0.0%
Public Service					
$ Expenditures	$0	$0	$0	$0	$0
Percent of Total	0.0%	0.0%	0.0%	0.0%	0.0%
Academic Support					
$ Expenditures	$298,575	$458,562	$397,278	$476,948	$549,865
Percent of Total	4.2%	5.8%	4.6%	4.8%	5.8%
Student Services					
$ Expenditures	$1,520,864	$1,690,266	$1,839,606	$2,011,062	$2,171,332
Percent of Total	21.5%	21.3%	21.5%	20.3%	22.8%
Institutional Support					
$ Expenditures	$1,240,038	$1,562,693	$1,520,347	$2,243,039	$1,550,942
Percent of Total	17.5%	19.7%	17.7%	22.7%	16.3%
Plant O & M					
$ Expenditures	$818,534	$818,900	$853,601	$908,087	$921,593
Percent of Total	11.5%	10.3%	10.0%	9.2%	9.7%
Scholarship and Fellowships					
$ Expenditures	$745,544	$830,692	$1,024,017	$1,182,683	$900,000
Percent of Total	10.5%	10.5%	12.0%	12.0%	9.5%
Other					
$ Expenditures	$0	$0	$0	$0	$0
Percent of Total	0.0%	0.0%	0.0%	0.0%	0.0%
Total					
$ Expenditures	$7,087,375	$7,925,692	$8,567,664	$9,892,454	$9,503,156
Percent of Total	100.0%	100.0%	100.0%	100.0%	100.0%

Campus: **Miles Community College**

Reporting Metric - Enrollment

	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Actual	FY27 Projected
In/Out of District	383	399	433	482	430
Out of State	25	29	28	28	27
Grow Eastern MT	20	21	32	31	29
WUE	26	19	21	22	19
Total	454	468	514	563	505

Enrollment Projections

FY2027	
Resident Undergraduate	430.00
Non-Resident Undergraduate	56.00
WUE	19.00
Total	**505.00**

FY2027 - Resident Only	
Career and Technical Education	160.00
General Education	195.00
Dual Enrollment - College	30.00
Dual Credit - High School	45.00
Total	**430.00**

ONLY NEEDED FOR ODD YEAR OF THE BIENNIUM SUBMISSION

FY2028 - Resident Only	
Career and Technical Education	194.00
General Education	190.00
Dual Enrollment - College	39.00
Dual Credit - High School	59.00
Total	**482.00**

FY2029 - Resident Only	
Career and Technical Education	215.00
General Education	205.00
Dual Enrollment - College	40.00
Dual Credit - High School	60.00
Total	**520.00**

CAMPUS: Miles Community College

AUTHORIZED CASH RESERVE FY 2026

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

Cash reserve balance at end of FY 2026: $689,500

THE MONTANA COMMUNITY COLLEGE SYSTEM
CAMPUS: **Miles Community College**
CROSS REFERENCE OF FUNDING SOURCES

Sources of Revenue designated by bullet points below

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

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

• General Fund(BUD 300) – Student Tuition -	$ 200,025	$ 919,995	$ 177,440
• General Fund(BUD 300) – Student Fees -	$ 126,000		
• Designated Funds - Student Fees -	$ 1,162,458		

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

• General Fund(BUD 300) - Mandatory Levy -	$ 1,023,796
• Retirement Fund (BUD 300) – Mandatory Levy -	$ 678,423
Other Levies	$ 104,478

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

• Public Service Auxiliary Fund(Adult education levy)	

(4) the state general fund appropriation;

• General Fund(BUD 300)-State Appropriation -	$ 4,253,905

(5) an optional voted levy on the community college district that must be submitted to the electorate in accordance with general school election laws and 15-10-425;

•

(6) all other income, revenue, balances, or reserves <u>not restricted</u> by a source outside the community college district to a specific purpose;

• Other revenue in General Fund. These revenues are from Interest, Indirect Income and Rental Income BUD 300-	$ 219,094
• General fund (BUD 300) - HB124 Entitlement Payment	$ 465,000
• Other ____________________	$ 435,000

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

•

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

•