

Great Falls College MSU

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Great Falls College MSU

ALL FUNDS SUBJECT TO BOARD OF REGENTS APPROVAL

FISCAL YEAR 2026

Campus/Agency	Actual FY 2025	Budgeted FY 2026	Dollar Change Actual 2025 to Budgeted 2026	Percent Change Actual 2025 to Budgeted 2026
Educational Unit, Community College or Agency: Great Falls College MSU				
Current Operating Unrestricted	\$ 12,027,323	13,305,704	\$ 1,278,381	10.6%
Current Restricted	4,393,304	4,546,126	\$ 152,822	3.5%
Current Designated	2,382,453	2,125,213	\$ (257,240)	-10.8%
Auxiliary Enterprises	980,398	996,702	\$ 16,304	1.7%
Loan & Endowment Funds	-	-	\$ -	#DIV/0!
Plant Funds	440,012	458,300	\$ 18,288	4.2%
TOTAL ALL FUNDS	<u>\$ 20,223,490</u>	<u>\$ 21,432,045</u>	<u>\$ 1,208,555</u>	6.0%

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
FY25 Actuals to FY26 Budgeted
Chart of Accounts: All
Reporting Units: Great Falls College

Fiscal Year
25

Period
14

FY Comparison
Next FY

Category	Accounts	Level 1 Acct Code	Actual FY25	% of Total	Budget FY26	% of Total Budget	% Change
Tuition and Fees*	Admissions Fees	515ADM	\$0	0.00%			
	Non resident Tuition	505NON	\$168,520	1.41%	\$203,995	1.53%	21.05%
	Registration Fee	515REG	\$71,616	0.60%	\$72,958	0.55%	1.87%
	Resident Tuition	500RES	\$2,709,691	22.75%	\$2,852,528	21.44%	5.27%
	WUE Tuition	505WUE	\$48,661	0.41%	\$50,014	0.38%	2.78%
	Category Total		\$2,998,489	25.18%	\$3,179,495	23.90%	6.04%
State Allocations	Hi Ed General Fund Reven..	555GEN	\$8,370,414	70.28%	\$9,734,942	73.16%	16.30%
	MUS Retirement Plan	555SPE	\$39,319	0.33%	\$34,271	0.26%	-12.84%
	Other OCHE/State Funding	555SPE	\$313,287	2.63%			
	Category Total		\$8,723,020	73.24%	\$9,769,213	73.42%	11.99%
Other Revenues	Carry Forward Funds	585CAR	\$0	0.00%			
	Course Fees	530CRS			\$0	0.00%	
	Financial Aid	562FNA	\$9,690	0.08%	\$12,500	0.09%	28.99%
	Mandatory Fees	525MAN	\$29,482	0.25%	\$30,196	0.23%	2.42%
	Other Revenue	580OTH	\$4,918	0.04%	\$5,000	0.04%	1.67%
	Other Student Fees	532OSF	\$9,352	0.08%	\$9,300	0.07%	-0.56%
	State Grants & Contracts	560SGC	\$124,278	1.04%			
	Category Total		\$177,720	1.49%	\$56,996	0.43%	-67.93%
Transfers	Non Mandatory Transfer In	557NMX	\$10,872	0.09%	\$300,000	2.25%	2659.30%
	Category Total		\$10,872	0.09%	\$300,000	2.25%	2659.30%
Total Revenue			\$11,910,101	100.00%	\$13,305,704	100.00%	11.72%

Net/Gross Tuition
Net

Chart of Accounts

☒ MSU
☒ UMC

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

* Tuition calculations are less all waivers and discounts when the Net Tuition method is selected. A small number of GTA/GRA Waiivers 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
FY25 Actuals to FY26 Budgeted
Chart of Accounts: All
Reporting Units: Great Falls College

Fiscal Year
25

Period
14

FY Comparison
Next FY

Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY25	% of Total	Budget FY26	% of Total Budget	% Change	
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$3,374,349	28.06%	\$3,778,240	28.40%	11.97%	Net/Gross Tuition Net
		Contract Administrat..	611ADM	\$760,032	6.32%	\$764,867	5.75%	0.64%	
		Classified	611CLS	\$1,623,160	13.50%	\$1,904,878	14.32%	17.36%	Chart of Accounts
		Contract Professio..	611PRF	\$1,342,778	11.16%	\$1,464,690	11.01%	9.08%	
		Other Salaries	612OTS	\$152,319	1.27%	\$133,845	1.01%	-12.13%	<input checked="" type="checkbox"/> MSU <input checked="" type="checkbox"/> UM
		Other Compensati..	613OTC	\$29,563	0.25%	\$11,385	0.09%	-61.49%	
		Subcategory Total		\$7,282,201	60.55%	\$8,057,905	60.56%	10.65%	Ed Units or Agencies
	Benefits	Employee Benefits	614BEN	\$2,449,128	20.36%	\$2,834,674	21.30%	15.74%	
		Termination Pay	615TRP	\$25,084	0.21%	\$19,000	0.14%	-24.25%	<input checked="" type="checkbox"/> Agencies <input checked="" type="checkbox"/> Ed Units
		Subcategory Total		\$2,474,212	20.57%	\$2,853,674	21.45%	15.34%	
	Category Total			\$9,756,413	81.12%	\$10,911,579	82.01%	11.84%	Reporting Units Great Falls College
Operating Expenses	Operating Expenses	Communications	623COM	\$174,803	1.45%	\$179,044	1.35%	2.43%	Fund All
		Contracted Services	621SRV	\$160,171	1.33%	\$363,939	2.74%	127.22%	
		Other	628OTH	\$163,886	1.36%	\$429,955	3.23%	162.35%	Org All
		Rent	625RNT	\$563	0.00%	\$3,200	0.02%	468.64%	
		Repairs & Mainten..	627MNT	\$451,536	3.75%	\$412,860	3.10%	-8.57%	Account All
		Supplies	622SUP	\$162,127	1.35%	\$117,722	0.88%	-27.39%	
		Travel	624TRV	\$49,479	0.41%	\$94,647	0.71%	91.29%	Program All
		Utilities	626UTL	\$364,809	3.03%	\$365,000	2.74%	0.05%	
		Waivers & Scholar..	628WAV	\$24,435	0.20%	\$203,258	1.53%	731.83%	Activity All
		Subcategory Total		\$1,551,809	12.90%	\$2,169,625	16.31%	39.81%	
	Category Total			\$1,551,809	12.90%	\$2,169,625	16.31%	39.81%	
Capital and Transfers	Capital	Capital Building	643CBL	\$76,314	0.63%				Location All
		Capital Equipment	631CEQ	\$104	0.00%				
		Capital Other Impr..	645COI			\$224,500	1.69%		Fund Type All
		Subcategory Total		\$76,418	0.64%	\$224,500	1.69%	193.78%	
	Transfers	NonMandatory Tra..	688NXF	\$642,684	5.34%				Account Type All
		Subcategory Total		\$642,684	5.34%				
	Category Total			\$719,102	5.98%	\$224,500	1.69%	-68.78%	
Total Expenses				\$12,027,323	100.00%	\$13,305,704	100.00%	10.63%	

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
FY25 Actuals to FY26 Budgeted
Chart of Accounts: All
Reporting Units: Great Falls College

Fiscal Year
25

Period
14

FY Comparison
Next FY

Reporting Unit: Great Falls College								FY Comparison Next FY	
Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY25	% of Total	Budget FY26	% of Total Budget	% Change	
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$3,372,599	53.99%	\$3,772,840	55.81%	11.87%	Net/Gross Tuition Net
		Contract Administ..	611ADM	\$206,764	3.31%	\$100,642	1.49%	-51.33%	
		Classified	611CLS	\$268,562	4.30%	\$311,972	4.61%	16.16%	Chart of Accounts
		Contract Professio..	611PRF	\$519,765	8.32%	\$584,590	8.65%	12.47%	
		Other Salaries	612OTS	\$121,731	1.95%	\$101,390	1.50%	-16.71%	<input checked="" type="checkbox"/> MSU <input checked="" type="checkbox"/> UM
		Other Compensati..	613OTC	\$2,253	0.04%	\$2,280	0.03%	1.20%	
		Subcategory Total			\$4,491,673	71.90%	\$4,873,714	72.09%	8.51%
	Benefits	Employee Benefits	614BEN	\$1,380,475	22.10%	\$1,620,835	23.98%	17.41%	<input checked="" type="checkbox"/> Agencies <input checked="" type="checkbox"/> Ed Units
		Termination Pay	615TRP	\$21,017	0.34%	\$19,000	0.28%	-9.60%	
		Subcategory Total			\$1,401,492	22.44%	\$1,639,835	24.26%	17.01%
Category Total			\$5,893,164	94.34%	\$6,513,549	96.35%	10.53%	Fund All	
Operating Expenses	Operating Expenses	Communications	623COM	\$16,072	0.26%	\$14,569	0.22%	-9.35%	Org All
		Contracted Services	621SRV	\$9,199	0.15%	\$12,540	0.19%	36.32%	
		Other	628OTH	\$40,705	0.65%	\$117,908	1.74%	189.66%	Account All
		Repairs & Mainten..	627MNT	\$27,101	0.43%	\$34,975	0.52%	29.05%	
		Supplies	622SUP	\$20,129	0.32%	\$33,852	0.50%	68.17%	Program 01 Instruction
		Travel	624TRV	\$21,864	0.35%	\$32,957	0.49%	50.74%	
		Waivers & Scholar..	628WAV	\$6,578	0.11%	\$0	0.00%	-100.00%	Activity All
		Subcategory Total			\$141,649	2.27%	\$246,801	3.65%	
Category Total			\$141,649	2.27%	\$246,801	3.65%	74.23%	Location All	
Capital and Transfers	Capital	Capital Equipment	631CEQ	\$0	0.00%				Fund Type All
		Subcategory Total			\$0	0.00%			
	Transfers	NonMandatory Tra..	688NXF	\$212,069	3.39%				Account Type All
		Subcategory Total			\$212,069	3.39%			
	Category Total			\$212,069	3.39%				
Total Expenses				\$6,246,882	100.00%	\$6,760,350	100.00%	8.22%	

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
FY25 Actuals to FY26 Budgeted
Chart of Accounts: All
Reporting Units: Great Falls College

Fiscal Year
25

Period
14

FY Comparison
Next FY

				Actual FY25	% of Total	Budget FY26	% of Total Budget	% Change
Category	Subcategory	Accounts	Level 1 Acct Code					
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$1,500	0.11%			
		Contract Administ..	611ADM	\$101,808	7.50%	\$203,223	12.65%	99.61%
		Classified	611CLS	\$328,985	24.25%	\$354,901	22.09%	7.88%
		Contract Professio..	611PRF	\$257,076	18.95%	\$331,411	20.63%	28.92%
		Other Salaries	612OTS	\$18,933	1.40%	\$14,175	0.88%	-25.13%
		Other Compensati..	613OTC	\$6,794	0.50%	\$2,085	0.13%	-69.31%
		Subcategory Total			\$715,095	52.71%	\$905,795	56.37%
	Benefits	Employee Benefits	614BEN	\$266,430	19.64%	\$328,431	20.44%	23.27%
		Termination Pay	615TRP	\$391	0.03%			
		Subcategory Total			\$266,821	19.67%	\$328,431	20.44%
Category Total				\$981,916	72.38%	\$1,234,226	76.82%	25.70%
Operating Expenses	Operating Expenses	Communications	623COM	\$107,096	7.89%	\$99,675	6.20%	-6.93%
		Contracted Services	621SRV	\$8,589	0.63%	\$3,050	0.19%	-64.49%
		Other	628OTH	\$29,252	2.16%	\$56,208	3.50%	92.15%
		Rent	625RNT					
		Repairs & Mainten..	627MNT	\$193,747	14.28%	\$183,690	11.43%	-5.19%
		Supplies	622SUP	\$33,316	2.46%	\$21,350	1.33%	-35.92%
		Travel	624TRV	\$2,028	0.15%	\$8,540	0.53%	321.04%
	Subcategory Total			\$374,028	27.57%	\$372,513	23.18%	-0.41%
Category Total				\$374,028	27.57%	\$372,513	23.18%	-0.41%
Capital and Transfers	Capital	Capital Equipment	631CEQ	\$104	0.01%			
		Subcategory Total			\$104	0.01%		
	Transfers	NonMandatory Tra..	688NXF	\$500	0.04%			
		Subcategory Total			\$500	0.04%		
	Category Total				\$604	0.04%		
Total Expenses				\$1,356,548	100.00%	\$1,606,739	100.00%	18.44%

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
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
FY25 Actuals to FY26 Budgeted
Chart of Accounts: All
Reporting Units: Great Falls College

Fiscal Year
25

Period
14

FY Comparison
Next FY

Reporting Unit: Great Falls College								FY Comparison Next FY	
Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY25	% of Total	Budget FY26	% of Total Budget	% Change	
Personal Services	Salaries and Wages	Contract Administrative	611ADM	\$88,749	6.14%	\$90,610	5.29%	2.10%	Net/Gross Tuition Net
		Classified	611CLS	\$493,635	34.15%	\$575,280	33.56%	16.54%	Chart of Accounts <input checked="" type="checkbox"/> MSU <input checked="" type="checkbox"/> UM
		Contract Professional	611PRF	\$356,688	24.68%	\$380,982	22.23%	6.81%	
		Other Salaries	612OTS	\$3,377	0.23%	\$12,480	0.73%	269.57%	Ed Units or Agencies <input checked="" type="checkbox"/> Agencies <input checked="" type="checkbox"/> Ed Units
		Other Compensation	613OTC	\$9,574	0.66%	\$2,300	0.13%	-75.98%	
		Subcategory Total		\$952,023	65.87%	\$1,061,652	61.94%	11.52%	
	Benefits	Employee Benefits	614BEN	\$383,079	26.50%	\$430,527	25.12%	12.39%	Reporting Units Great Falls College
		Termination Pay	615TRP	\$3,176	0.22%				Fund All
		Subcategory Total		\$386,256	26.72%	\$430,527	25.12%	11.46%	
	Category Total			\$1,338,279	92.59%	\$1,492,179	87.05%	11.50%	Org All
Operating Expenses	Operating Expenses	Communications	623COM	\$15,145	1.05%	\$17,745	1.04%	17.17%	Account All
		Contracted Services	621SRV	\$7,633	0.53%	\$28,600	1.67%	274.70%	Program 05 Student Services
		Other	628OTH	\$10,759	0.74%	\$89,060	5.20%	727.76%	
		Rent	625RNT	\$0	0.00%	\$1,500	0.09%		
		Repairs & Maintenance	627MNT	\$17,186	1.19%	\$41,040	2.39%	138.80%	Location All
		Supplies	622SUP	\$51,017	3.53%	\$21,470	1.25%	-57.92%	
		Travel	624TRV	\$5,380	0.37%	\$22,505	1.31%	318.28%	Fund Type All
		Subcategory Total		\$107,120	7.41%	\$221,920	12.95%	107.17%	Account Type All
	Category Total			\$107,120	7.41%	\$221,920	12.95%	107.17%	
Total Expenses			\$1,445,398	100.00%	\$1,714,099	100.00%	18.59%		

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
FY25 Actuals to FY26 Budgeted
Chart of Accounts: All
Reporting Units: Great Falls College

Fiscal Year
25

Period
14

FY Comparison
Next FY

Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY25	% of Total	Budget FY26	% of Total Budget	% Change
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$250	0.02%	\$5,400	0.34%	2060.00%
		Contract Administr..	611ADM	\$362,711	26.30%	\$370,392	23.24%	2.12%
		Classified	611CLS	\$337,137	24.44%	\$448,829	28.16%	33.13%
		Contract Professio..	611PRF	\$132,537	9.61%	\$89,208	5.60%	-32.69%
		Other Salaries	612OTS	\$5,969	0.43%	\$5,800	0.36%	-2.83%
		Other Compensati..	613OTC	\$10,942	0.79%	\$4,720	0.30%	-56.86%
		Subcategory Total		\$849,546	61.60%	\$924,349	58.00%	8.81%
	Benefits	Employee Benefits	614BEN	\$296,096	21.47%	\$323,721	20.31%	9.33%
		Termination Pay	615TRP	\$266	0.02%	\$0	0.00%	-100.00%
		Subcategory Total		\$296,362	21.49%	\$323,721	20.31%	9.23%
Category Total			\$1,145,908	83.08%	\$1,248,070	78.31%	8.92%	
Operating Expenses	Operating Expenses	Communications	623COM	\$24,189	1.75%	\$28,425	1.78%	17.51%
		Contracted Services	621SRV	\$62,180	4.51%	\$85,861	5.39%	38.09%
		Other	628OTH	\$56,289	4.08%	\$129,679	8.14%	130.38%
		Rent	625RNT	\$98	0.01%	\$200	0.01%	104.39%
		Repairs & Mainten..	627MNT	\$59,024	4.28%	\$67,655	4.24%	14.62%
		Supplies	622SUP	\$9,615	0.70%	\$6,300	0.40%	-34.48%
		Travel	624TRV	\$18,691	1.36%	\$27,595	1.73%	47.64%
	Subcategory Total		\$230,085	16.68%	\$345,715	21.69%	50.26%	
Category Total			\$230,085	16.68%	\$345,715	21.69%	50.26%	
Capital and Transfers	Capital	Capital Equipment	631CEQ					
		Subcategory Total						
	Transfers	NonMandatory Tra..	688NXF	\$3,222	0.23%			
		Subcategory Total		\$3,222	0.23%			
	Category Total			\$3,222	0.23%			
Total Expenses				\$1,379,215	100.00%	\$1,593,785	100.00%	15.56%

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
FY25 Actuals to FY26 Budgeted
Chart of Accounts: All
Reporting Units: Great Falls College

Fiscal Year
25

Period
14

FY Comparison
Next FY

Reporting Unit				Actual FY25		% of Total		Budget FY26		% of Total Budget	
Category	Subcategory	Accounts	Level 1 Acct Code								% Change
Personal Services	Salaries and Wages	Contract Faculty	610FAC								
		Classified	611CLS		\$194,843	13.32%	\$213,896	14.98%	9.78%		
		Contract Professio..	611PRF		\$76,713	5.24%	\$78,499	5.50%	2.33%		
		Other Salaries	612OTS		\$2,310	0.16%	\$0	0.00%	-100.00%		
		Subcategory Total			\$273,865	18.72%	\$292,395	20.48%	6.77%		
	Benefits	Employee Benefits	614BEN		\$123,047	8.41%	\$131,160	9.19%	6.59%		
		Termination Pay	615TRP		\$233	0.02%					
		Subcategory Total			\$123,280	8.43%	\$131,160	9.19%	6.39%		
	Category Total				\$397,146	27.14%	\$423,555	29.67%	6.65%		
	Operating Expenses	Operating Expenses	Communications	623COM		\$12,301	0.84%	\$18,630	1.31%	51.45%	
Contracted Services			621SRV		\$72,570	4.96%	\$233,888	16.38%	222.29%		
Other			628OTH		\$26,881	1.84%	\$37,100	2.60%	38.02%		
Rent			625RNT		\$465	0.03%	\$1,500	0.11%	222.65%		
Repairs & Mainten..			627MNT		\$154,478	10.56%	\$85,500	5.99%	-44.65%		
Supplies			622SUP		\$48,050	3.28%	\$34,750	2.43%	-27.68%		
Travel			624TRV		\$1,516	0.10%	\$3,050	0.21%	101.24%		
Utilities			626UTL		\$364,809	24.93%	\$365,000	25.57%	0.05%		
Subcategory Total					\$681,070	46.55%	\$779,418	54.60%	14.44%		
Category Total				\$681,070	46.55%	\$779,418	54.60%	14.44%			
Capital and Transfers	Capital	Capital Building	643CBL		\$76,314	5.22%					
		Capital Equipment	631CEQ		\$0	0.00%					
		Capital Other Impr..	645COI				\$224,500	15.73%			
		Subcategory Total			\$76,314	5.22%	\$224,500	15.73%	194.18%		
	Transfers	NonMandatory Tra..	688NXF		\$308,525	21.09%					
		Subcategory Total			\$308,525	21.09%					
	Category Total				\$384,839	26.30%	\$224,500	15.73%	-41.66%		
Total Expenses					\$1,463,054	100.00%	\$1,427,473	100.00%	-2.43%		

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
FY25 Actuals to FY26 Budgeted
Chart of Accounts: All
Reporting Units: Great Falls College

Fiscal Year
25

Period
14

FY Comparison
Next FY

Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY25	% of Total	Budget FY26	% of Total Budget	% Change	
Operating Expenses	Operating Expenses	Waivers & Scholarships	628WAV	\$17,857	13.11%	\$203,258	100.00%	1038.23%	Net/Gross Tuition Net
									Chart of Accounts <input type="checkbox"/> MSU <input checked="" type="checkbox"/> UM
	Subcategory Total			\$17,857	13.11%	\$203,258	100.00%	1038.23%	Ed Units or Agencies <input checked="" type="checkbox"/> Agencies <input checked="" type="checkbox"/> Ed Units
	Category Total			\$17,857	13.11%	\$203,258	100.00%	1038.23%	Reporting Units Great Falls College
Capital and Transfers	Transfers	NonMandatory Transfer Out	688NXF	\$118,368	86.89%				Fund All
									Org All
	Subcategory Total			\$118,368	86.89%				Account All
Category Total				\$118,368	86.89%				Program 08 Scholarships & Fello..
									Activity All
									Location All
									Fund Type All
Total Expenses				\$136,225	100.00%	\$203,258	100.00%	49.21%	Account Type All

The Montana University System
5-Year Comparison by Program
Fiscal Year 2026
Chart of Accounts: All
Reporting Units: Great Falls College

Fiscal Year
2026

Chart of Accounts
☒ MSU
☒ UM

Program	2022	2023	2024	2025	2026 Budgeted
Instruction	\$4,981,780	\$5,607,574	\$5,873,244	\$6,246,882	\$6,760,350
Public Service	\$115,605	\$113,017	\$0		
Academic Support	\$1,050,015	\$1,561,370	\$1,378,426	\$1,356,548	\$1,606,739
Student Services	\$1,113,486	\$1,249,685	\$1,317,794	\$1,445,398	\$1,714,099
Institutional Support	\$1,176,985	\$1,223,617	\$1,400,453	\$1,379,215	\$1,593,785
Operation & Maintenance of Plant	\$1,024,364	\$1,245,858	\$1,129,257	\$1,463,054	\$1,427,473
Scholarships & Fellowships			\$35,800	\$136,225	\$203,258
Grand Total	\$9,462,236	\$11,001,120	\$11,134,975	\$12,027,323	\$13,305,704

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
 FY25 Actuals to FY26 Budgeted

Fiscal Year
 25

Period
 14

Aid Type	Award Type	Actual FY25	% of Total	Budget FY26	% of Total Budget	% Change
Discounts	Non resident Undergraduate*					
	Total					
Scholarships & Grants	MT Senior Citizen Waiver	\$3,704	1.65%	\$3,700	0.89%	-0.10%
	Resident Undergraduate	\$10,601	4.73%	\$12,500	3.01%	17.92%
	Total	\$14,305	6.38%	\$16,200	3.91%	13.25%
Waivers	American Indian Waiver	\$133,377	59.48%	\$135,000	32.55%	1.22%
	Dependent Waiver	\$1,213	0.54%	\$1,600	0.39%	31.87%
	Employee Waiver	\$8,397	3.74%	\$8,400	2.03%	0.04%
	Federal Yellow Ribbon Program			\$4,644	1.12%	
	Honorably Discharged Veteran Waivr	\$4,470	1.99%	\$4,500	1.08%	0.67%
	MT National Guard Tuition Waiver	\$32,313	14.41%	\$32,300	7.79%	-0.04%
	MUS High School Honors	\$5,747	2.56%	\$7,400	1.78%	28.75%
	Peace & Fire Orphans	\$0	0.00%	\$1,500	0.36%	
	Total	\$185,518	82.73%	\$195,344	47.09%	5.30%
Cash Scholarships	Scholarships & Fellowships	\$1,957	0.87%			
	Total	\$1,957	0.87%			
Other***	Scholarships & Fellowships	\$22,478	10.02%	\$203,258	49.00%	804.27%
	Total	\$22,478	10.02%	\$203,258	49.00%	804.27%
Grand Total		\$224,258	100.00%	\$414,802	100.00%	84.97%

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
FY26

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget
Auxiliary	26	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	\$1,158,451	\$943,100		\$943,100	\$184,002	\$812,700		\$996,702	\$0	\$1,104,850
Grand Total	\$1,158,451	\$943,100		\$943,100	\$184,002	\$812,700		\$996,702	\$0	\$1,104,850

Chart of Accounts: All Great Falls College MSU Actuals for Auxiliary FY25

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget
Auxiliary	25	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	\$1,196,420	\$942,428		\$942,428	\$181,348	\$799,050		\$980,398	\$0	\$1,158,451
Grand Total	\$1,196,420	\$942,428		\$942,428	\$181,348	\$799,050		\$980,398	\$0	\$1,158,451

Chart of Accounts: All Great Falls College MSU Budget 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	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	\$54,655	\$42,000	\$6,500	\$48,500	\$7,000	\$48,700	\$5,000	\$60,700		\$42,455
Campus Sales & Services	\$537,012	\$435,500	\$0	\$435,500		\$587,285		\$587,285	\$0	\$385,227
Designated Gifts	\$87,115	\$36,500		\$36,500		\$26,175	\$15,000	\$41,175		\$82,440
Designated Scholarships	\$0	\$18,660		\$18,660	\$18,660			\$18,660		\$0
General Designated	\$2,157,063	\$119,200	\$0	\$119,200	\$59,229	\$43,930	\$300,000	\$403,159		\$1,873,104
Instructional Fees	\$1,584,321	\$1,171,490	\$0	\$1,171,490	\$461,374	\$552,860	\$0	\$1,014,234		\$1,741,577
Grand Total	\$4,420,166	\$1,823,350	\$6,500	\$1,829,850	\$546,263	\$1,258,950	\$320,000	\$2,125,213	\$0	\$4,124,803

Chart of Accounts: All Great Falls College MSU Actuals for Designated FY25

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget
Designated	25	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	\$42,489	\$79,137	\$2,593	\$81,730	\$7,507	\$59,511	\$2,547	\$69,565		\$54,655
Campus Sales & Services	\$872,149	\$519,412		\$519,412		\$854,548		\$854,548	\$0	\$537,012
Designated Gifts	\$81,726	\$37,445		\$37,445	\$262	\$12,794	\$19,000	\$32,056		\$87,115
Designated Scholarships	\$10,947	\$6,785		\$6,785	\$17,732			\$17,732		\$0
General Designated	\$1,738,478	\$105,442	\$641,485	\$746,927	\$57,067	\$260,528	\$10,746	\$328,341		\$2,157,063
Instructional Fees	\$1,423,455	\$1,240,695	\$382	\$1,241,077	\$495,794	\$570,069	\$14,349	\$1,080,211		\$1,584,321
Grand Total	\$4,169,244	\$1,988,915	\$644,460	\$2,633,375	\$578,362	\$1,757,450	\$46,641	\$2,382,453	\$0	\$4,420,166

Chart of Accounts: All
Great Falls College MSU
Budget 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	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
FY25

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget
Endowments	25	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 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	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	\$36,543			\$0		\$36,000		\$36,000		\$543
Unexpended Plant	\$1,008,380	\$378,000		\$378,000		\$422,300		\$422,300		\$964,080
Grand Total	\$1,044,923	\$378,000		\$378,000		\$458,300		\$458,300		\$964,623

Chart of Accounts: All Great Falls College MSU Actuals for Plant Funds FY25

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget
Plant Funds	25	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	\$149,803			\$0		\$113,260		\$113,260		\$36,543
Unexpended Plant	\$956,722	\$378,410		\$378,410	\$401	\$326,351		\$326,752		\$1,008,380
Grand Total	\$1,106,525	\$378,410		\$378,410	\$401	\$439,611		\$440,012		\$1,044,923

Chart of Accounts: All Great Falls College MSU Budget 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	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	\$37,998	\$3,105,300		\$3,105,300	\$37,700	\$3,067,600		\$3,105,300		\$37,998
Other Restricted	\$33,242	\$1,265,142		\$1,265,142	\$751,768	\$529,058	\$0	\$1,280,826		\$17,558
Private Gifts & Scholarshi..	\$130,431	\$160,000	\$0	\$160,000		\$160,000		\$160,000		\$130,431
Grand Total	\$201,671	\$4,530,442	\$0	\$4,530,442	\$789,468	\$3,756,658	\$0	\$4,546,126		\$185,987

Chart of Accounts: All Great Falls College MSU Actuals for Restricted FY25

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget
Restricted	25	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	\$1,411	\$3,147,811		\$3,147,811	\$35,975	\$3,075,249		\$3,111,224		\$37,998
Other Restricted	\$182,295	\$983,213	\$46	\$983,259	\$653,378	\$478,911	\$23	\$1,132,312		\$33,242
Private Gifts & Scholarshi..	\$128,719	\$131,812	\$19,668	\$151,480		\$149,768		\$149,768		\$130,431
Grand Total	\$312,425	\$4,262,836	\$19,713	\$4,282,549	\$689,353	\$3,703,928	\$23	\$4,393,303		\$201,671

**ALL FUNDS
FTE EMPLOYEE DATA**

UNIT	Great Falls College MSU				
	ACTUAL 2025	PER- CENT	BUDGETED FY 2026	PER- CENT	INCR. (DECR.)
CURRENT UNRESTRICTED FUND:					
Contract Faculty (AY/FY)	75.10	56%	78.10	54%	3.99%
Contract Administrative	7.00	5%	7.00	5%	0.00%
Contract Professional	19.00	14%	22.00	15%	15.79%
Classified	31.80	24%	35.80	25%	12.58%
Graduate Teaching & Research Assistants (GTA & GRA)		0%		0%	
Part-Time and Other	1.20	1%	1.20	1%	0.00%
TOTAL	134.10	100%	144.10	100%	7.46%
RESTRICTED:					
Contract Faculty (AY/FY)		0%		0%	
Contract Administrative		0%		0%	
Contract Professional	2.50	48%	2.50	48%	0.00%
Classified	2.00	38%	2.00	38%	0.00%
Graduate Teaching & Research Assistants (GTA & GRA)		0%		0%	
Part-Time and Other	0.70	13%	0.70	13%	0.00%
TOTAL	5.20	100%	5.20	100%	0.00%
DESIGNATED:					
Contract Faculty (AY/FY)		0%		0%	
Contract Administrative		0%		0%	-
Contract Professional	1.50	27%	1.50	27%	0.00%
Classified	3.00	55%	3.00	55%	0.00%
Graduate Teaching & Research Assistants (GTA & GRA)		0%		0%	-
Part-Time and Other	1.00	18%	1.00	18%	0.00%
TOTAL	5.50	100%	5.50	100%	0.00%
AUXILIARY:					
Contract Administrative		0%		0%	
Contract Professional		0%		0%	
Classified	2.00	100%	2.00	100%	0.00%
Graduate Teaching & Research Assistants (GTA & GRA)		0%		0%	
Part-Time and Other		0%		0%	#DIV/0!
TOTAL	2.00	100%	2.00	100%	0.00%
PLANT:					
Classified					
Part-Time and Other					
TOTAL					
TOTAL FTE:					
Contract Faculty (AY/FY)	75.10	51%	78.10	50%	3.99%
Contract Administrative	7.00	5%	7.00	4%	0.00%
Contract Professional	23.00	16%	28.00	18%	21.74%
Classified	38.80	26%	40.80	26%	5.15%
Graduate Teaching & Research Assistants (GTA & GRA)	-	0%	-	0%	
Part-Time and Other	2.90	2%	2.90	2%	0.00%
TOTAL	146.80	100%	156.80	100%	6.81%

*****Comments*****

Adding 8 additional positions. 3 new contract professionals and 1 new faculty were approved by the Commissioner
Other increases due to vacancies in FY25 that we hare hoping to fill in FY26 so are included in the budget.

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

UNIT		NAME Great Falls College MSU		CODE 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 2024 (Actual)	175,012	523,587	330,269	413,445
+	Revenues, Transfers In (Actual FY 25)		3,722	117,700	308,525
-	Expenditures, Transfers Out (Actual FY25)		10,700		
	Fund Balance - FYE 2025 (Actual)	175,012	516,609	447,969	721,970
+	Revenues, Transfers In (Projected FY26)				
-	Expenditures, Transfers Out (Projected FY26)		500		299,500
	Fund Balance - FYE 2026 (Projected)	175,012	516,109	447,969	422,470
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****

\$500 Regent Scholar Expenditures
\$299,500 for flooring repair

Great Falls College MSU
 Long Term Deferred Maintenance and
 Equipment/Fixed Asset Plan for Reverted Appropriations

FY 2025

	Budget	Actuals
Project Description		

FY 2026

	Budget	Actuals
Project Description		
Flooring Replacement	\$299,500	

Negative Fund Balance Report
Great Falls College MSU
Fiscal Year 2025

CHE 115

Name of Fund	Fund Code	Purpose	Balance @ 6/30/25	Explanation
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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 2025

CHE 116

Name of Fund	Fund Code	Purpose	Balance @ 6/30/25	Explanation
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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, 2025

	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, 2025	FY2026 PRINCIPAL & INTEREST PAYMENT	FY2027 PRINCIPAL & INTEREST PAYMENT	FY2028 PRINCIPAL & INTEREST PAYMENT	FY2029 PRINCIPAL & INTEREST PAYMENT
1										
2										

	OTHER LONG TERM DEBT - SOURCE	ORIGINAL BALANCE	USES OF FUNDS - PROJECTS/AMOUNTS	REVENUE STREAM IDENTIFIED FOR REPAYMENT	JUNE 30, 2024 BALANCE	JUNE 30, 2025 BALANCE	PERCENT CHANGE FY24 TO FY25
1							
2							
3							
4							
5							

State Building Energy Conservation Program (SBECP)	USES OF FUNDS	JUNE 30, 2024 BALANCE	JUNE 30, 2025 BALANCE	PERCENT CHANGE FY24 TO FY25
1		\$ 0	\$ 0	#DIV/0!

TOTAL OUTSTANDING DEBT at June 30, 2025

\$ 0