

Helena College

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Helena College

ALL FUNDS SUBJECT TO BOARD OF REGENTS APPROVAL FISCAL YEAR 2026

Campus/Agency	Actual FY 2025	Budgeted FY 2026	Dollar Change Actual FY 2025 to Budgeted FY 2026	Percent Change Actual FY 2025 to Budgeted FY 2026
Helena College:				
Current Operating Unrestricted	\$ 10,483,458	\$ 10,731,726	\$ 248,268	2%
Current Restricted	2,558,966	2,749,627	\$ 190,661	7%
Current Designated	1,618,506	2,433,384	\$ 814,878	50%
Auxiliary Enterprises	185,925	278,223	\$ 92,298	50%
Loan & Endowment Funds	9,000	10,000	\$ 1,000	11%
Plant Funds	990,962	1,328,461	\$ 337,499	34%
TOTAL ALL FUNDS	<u>\$ 15,846,817</u>	<u>\$ 17,531,421</u>	<u>\$ 1,684,604</u>	11%

<div> <div> <div>FY Comparisons:</div> <div>Selected FY Actual to Current Budget</div> <div>Selected FY Actual to Next Budget</div> <div>Selected FY Actual to Previous Actual</div> <div> <div></div> <div>Next FY</div> </div> </div> <div> <div>Montana University System</div> <div>Current Unrestricted Revenue</div> <div>FY25 Actuals to FY26 Budgeted</div> <div>Chart of Accounts: All</div> <div>Reporting Units: Helena College</div> </div> <div> <div>Fiscal Year</div> <div>25</div> <div>Period</div> <div>14</div> <div>FY Comparison</div> <div>Next FY</div> </div> </div>								<div> <div>Net/Gross Tuition</div> <div>Net</div> <div>Chart of Accounts</div> <div> <input checked="" type="checkbox"/> MSU <input type="checkbox"/> UM </div> <div>Ed Units or Agencies</div> <div> <input checked="" type="checkbox"/> Agencies <input checked="" type="checkbox"/> Ed Units </div> <div>Reporting Units</div> <div>Helena College</div> <div>Fund</div> <div>Multiple values</div> <div>Org</div> <div>All</div> <div>Account</div> <div>All</div> <div>Program</div> <div>All</div> <div>Activity</div> <div>All</div> <div>Location</div> <div>All</div> <div>Fund Type</div> <div>All</div> <div>Account Type</div> <div>All</div> </div>
Category	Accounts	Level 1 Acct Code	Actual FY25	% of Total	Budget FY26	% of Total Budget	% Change	
Tuition and Fees*	Admissions Fees	515ADM	\$957	0.01%	\$420	0.00%	-56.11%	<div> <div>Net/Gross Tuition</div> <div>Net</div> <div>Chart of Accounts</div> <div> <input checked="" type="checkbox"/> MSU <input type="checkbox"/> UM </div> <div>Ed Units or Agencies</div> <div> <input checked="" type="checkbox"/> Agencies <input checked="" type="checkbox"/> Ed Units </div> <div>Reporting Units</div> <div>Helena College</div> <div>Fund</div> <div>Multiple values</div> <div>Org</div> <div>All</div> <div>Account</div> <div>All</div> <div>Program</div> <div>All</div> <div>Activity</div> <div>All</div> <div>Location</div> <div>All</div> <div>Fund Type</div> <div>All</div> <div>Account Type</div> <div>All</div> </div>
	Non resident Tuition	505NON	\$135,684	1.46%	\$125,667	1.27%	-7.38%	
	Registration Fee	515REG	\$39,295	0.42%	\$42,212	0.43%	7.42%	
	Resident Tuition	500RES	\$1,720,666	18.50%	\$1,823,542	18.40%	5.98%	
	WUE Tuition	505WUE	\$52,842	0.57%	\$54,807	0.55%	3.72%	
	Category Total		\$1,949,443	20.96%	\$2,046,648	20.65%	4.99%	
State Allocations	Hi Ed General Fund Reven..	555GEN	\$6,202,533	66.70%	\$7,192,785	72.59%	15.97%	<div> <div>Net/Gross Tuition</div> <div>Net</div> <div>Chart of Accounts</div> <div> <input checked="" type="checkbox"/> MSU <input type="checkbox"/> UM </div> <div>Ed Units or Agencies</div> <div> <input checked="" type="checkbox"/> Agencies <input checked="" type="checkbox"/> Ed Units </div> <div>Reporting Units</div> <div>Helena College</div> <div>Fund</div> <div>Multiple values</div> <div>Org</div> <div>All</div> <div>Account</div> <div>All</div> <div>Program</div> <div>All</div> <div>Activity</div> <div>All</div> <div>Location</div> <div>All</div> <div>Fund Type</div> <div>All</div> <div>Account Type</div> <div>All</div> </div>
	MUS Retirement Plan	555SPE	\$25,641	0.28%	\$23,731	0.24%	-7.45%	
	Other OCHE/State Funding	555SPE	\$732,768	7.88%	\$142,200	1.44%	-80.59%	
	Category Total		\$6,960,942	74.86%	\$7,358,716	74.26%	5.71%	
Other Revenues	Carry Forward Funds	58SCAR	\$0	0.00%	\$0	0.00%		<div> <div>Net/Gross Tuition</div> <div>Net</div> <div>Chart of Accounts</div> <div> <input checked="" type="checkbox"/> MSU <input type="checkbox"/> UM </div> <div>Ed Units or Agencies</div> <div> <input checked="" type="checkbox"/> Agencies <input checked="" type="checkbox"/> Ed Units </div> <div>Reporting Units</div> <div>Helena College</div> <div>Fund</div> <div>Multiple values</div> <div>Org</div> <div>All</div> <div>Account</div> <div>All</div> <div>Program</div> <div>All</div> <div>Activity</div> <div>All</div> <div>Location</div> <div>All</div> <div>Fund Type</div> <div>All</div> <div>Account Type</div> <div>All</div> </div>
	Gifts & Scholarships	565GFT	\$0	0.00%				
	Investments	540INV	\$148,174	1.59%	\$150,000	1.51%	1.23%	
	Other Revenue	5800TH	\$1,470	0.02%	\$100	0.00%	-93.20%	
	Other Student Fees	532OSF	\$5,701	0.06%	\$8,500	0.09%	49.10%	
	Sales & Service	570SAS						
	Category Total		\$155,345	1.67%	\$158,600	1.60%	2.10%	
Transfers	Non Mandatory Transfer In	557NMX	\$233,329	2.51%	\$344,773	3.48%	47.76%	<div> <div>Net/Gross Tuition</div> <div>Net</div> <div>Chart of Accounts</div> <div> <input checked="" type="checkbox"/> MSU <input type="checkbox"/> UM </div> <div>Ed Units or Agencies</div> <div> <input checked="" type="checkbox"/> Agencies <input checked="" type="checkbox"/> Ed Units </div> <div>Reporting Units</div> <div>Helena College</div> <div>Fund</div> <div>Multiple values</div> <div>Org</div> <div>All</div> <div>Account</div> <div>All</div> <div>Program</div> <div>All</div> <div>Activity</div> <div>All</div> <div>Location</div> <div>All</div> <div>Fund Type</div> <div>All</div> <div>Account Type</div> <div>All</div> </div>
	Category Total		\$233,329	2.51%	\$344,773	3.48%	47.76%	
Total Revenue			\$9,299,059	100.00%	\$9,908,737	100.00%	6.56%	

* 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 <div><div></div>Next FY</div>							Montana University System Current Unrestricted Revenue FY25 Actuals to FY26 Budgeted Chart of Accounts: All Reporting Units: Helena College		Fiscal Year 25
Category	Accounts	Level 1 Acct Code	Actual FY25	% of Total	Budget FY26	% of Total Budget	% Change	Period 14	FY Comparison Next FY
State Allocations	Hi Ed General Fund Revenue	555GEN	\$580,159	60.31%	\$580,159	77.15%	0.00%	Net/Gross Tuition Net	Chart of Accounts <input checked="" type="checkbox"/> MSU <input checked="" type="checkbox"/> UM
	Category Total		\$580,159	60.31%	\$580,159	77.15%	0.00%	Ed Units or Agencies <input checked="" type="checkbox"/> Agencies <input checked="" type="checkbox"/> Ed Units	
Other Revenues	Continuing Education	535CED	\$350,023	36.39%	\$171,835	22.85%	-50.91%	Reporting Units Helena College	Fund 416000 Montana Motorc...
	Federal Grants & Contracts	560FGC	\$31,800	3.31%				Org All	
	Category Total		\$381,823	39.69%	\$171,835	22.85%	-55.00%	Account All	
Total Revenue			\$961,982	100.00%	\$751,994	100.00%	-21.83%	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 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
FY25 Actuals to FY26 Budgeted
Chart of Accounts: All
Reporting Units: Helena College

Fiscal Year
25

Period
14

FY Comparison
Next FY

Reporting Unit: Helena College								FY Comparison	
Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY25	% of Total	Budget FY26	% of Total Budget	Next FY	
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$2,481,630	25.97%	\$2,554,263	25.78%	2.93%	Net/Gross Tuition Net
		Contract Administr..	611ADM	\$232,235	2.43%	\$165,574	1.67%	-28.70%	
		Classified	611CLS	\$1,331,893	13.94%	\$1,533,211	15.47%	15.12%	Chart of Accounts
		Contract Professio..	611PRF	\$1,023,630	10.71%	\$1,279,930	12.92%	25.04%	
		Other Salaries	612OTS	\$96,515	1.01%	\$62,950	0.64%	-34.78%	<input checked="" type="checkbox"/> MSU
		Other Compensati..	613OTC	\$4,501	0.05%	\$7,237	0.07%	60.78%	<input checked="" type="checkbox"/> UM
		Subcategory Total		\$5,170,405	54.11%	\$5,603,165	56.55%	8.37%	Ed Units or Agencies
	Benefits	Employee Benefits	614BEN	\$1,916,973	20.06%	\$2,101,916	21.21%	9.65%	
		Termination Pay	615TRP	\$55,579	0.58%				<input checked="" type="checkbox"/> Ed Units
		Subcategory Total		\$1,972,552	20.64%	\$2,101,916	21.21%	6.56%	
	Category Total			\$7,142,957	74.75%	\$7,705,081	77.76%	7.87%	Reporting Units Helena College
Operating Expenses	Operating Expenses	Communications	623COM	\$97,544	1.02%	\$103,071	1.04%	5.67%	Fund Multiple values
		Contracted Services	621SRV	\$110,823	1.16%	\$528,145	5.33%	376.56%	
		Cost of Goods Sold	629CGS	\$214	0.00%				Org All
		Other	628OTH	\$167,553	1.75%	\$289,014	2.92%	72.49%	
		Rent	625RNT	\$4,030	0.04%	\$6,450	0.07%	60.04%	Account All
		Repairs & Mainten..	627MNT	\$166,908	1.75%	\$99,705	1.01%	-40.26%	
		Supplies	622SUP	\$275,410	2.88%	\$260,627	2.63%	-5.37%	Program All
		Travel	624TRV	\$31,686	0.33%	\$61,572	0.62%	94.32%	
		Utilities	626UTL	\$209,954	2.20%	\$240,000	2.42%	14.31%	Activity All
		Waivers & Scholar..	628WAV	\$262,704	2.75%	\$70,000	0.71%	-73.35%	
	Subcategory Total		\$1,326,826	13.89%	\$1,658,584	16.74%	25.00%		
	Category Total			\$1,326,826	13.89%	\$1,658,584	16.74%	25.00%	
Capital and Transfers	Capital	Capital Equipment	631CEQ	\$13,579	0.14%	\$17,000	0.17%	25.19%	Location All
		Debt Service	650DBT	\$431,066	4.51%	\$371,500	3.75%	-13.82%	
		Subcategory Total		\$444,645	4.65%	\$388,500	3.92%	-12.63%	Fund Type All
	Transfers	Mandatory Transf..	687MXF	\$91,625	0.96%	\$62,500	0.63%	-31.79%	
		NonMandatory Tra..	688NXF	\$549,400	5.75%	\$94,067	0.95%	-82.88%	Account Type All
		Subcategory Total		\$641,025	6.71%	\$156,567	1.58%	-75.58%	
	Category Total			\$1,085,671	11.36%	\$545,067	5.50%	-49.79%	
Total Expenses				\$9,555,454	100.00%	\$9,908,732	100.00%	3.70%	

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: Helena College

Fiscal Year
25

Period
14

FY Comparison
Next FY

Reporting Unit: Helena 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	\$2,464,883	57.65%	\$2,541,763	57.30%	3.12%	Net/Gross Tuition Net
		Contract Administr..	611ADM	\$9,377	0.22%				
		Classified	611CLS	\$63,939	1.50%	\$119,418	2.69%	86.77%	Chart of Accounts
		Contract Professio..	611PRF	\$396,065	9.26%	\$424,178	9.56%	7.10%	
		Other Salaries	612OTS	\$13,360	0.31%	\$0	0.00%	-100.00%	<input type="checkbox"/> MSU
		Other Compensati..	613OTC	\$1,286	0.03%	\$1,485	0.03%	15.48%	<input checked="" type="checkbox"/> UM
		Subcategory Total		\$2,948,911	68.97%	\$3,086,844	69.59%	4.68%	Ed Units or Agencies
	Benefits	Employee Benefits	614BEN	\$1,081,810	25.30%	\$1,136,152	25.61%	5.02%	<input checked="" type="checkbox"/> Agencies
		Termination Pay	615TRP	\$39,035	0.91%				<input type="checkbox"/> Ed Units
		Subcategory Total		\$1,120,846	26.22%	\$1,136,152	25.61%	1.37%	Reporting Units
Category Total			\$4,069,756	95.19%	\$4,222,996	95.21%	3.77%	Helena College	
Operating Expenses	Operating Expenses	Communications	623COM	\$1,000	0.02%				Fund All
		Contracted Services	621SRV	\$9,732	0.23%	\$12,325	0.28%	26.65%	Org All
		Cost of Goods Sold	629CGS	\$214	0.00%				
		Other	628OTH	\$20,125	0.47%	\$33,500	0.76%	66.46%	Account All
		Rent	625RNT	\$4,030	0.09%	\$6,450	0.15%	60.04%	
		Repairs & Mainten..	627MNT	\$3,414	0.08%	\$13,500	0.30%	295.49%	Program 01 Instruction
		Supplies	622SUP	\$146,794	3.43%	\$119,100	2.69%	-18.87%	
		Travel	624TRV	\$7,047	0.16%	\$10,200	0.23%	44.75%	Activity All
		Utilities	626UTL	\$0	0.00%	\$500	0.01%		
		Subcategory Total		\$192,355	4.50%	\$195,575	4.41%	1.67%	Location All
Category Total		\$192,355	4.50%	\$195,575	4.41%	1.67%			
Capital and Transfers	Capital	Capital Equipment	631CEQ	\$13,357	0.31%	\$17,000	0.38%	27.28%	Fund Type All
		Subcategory Total		\$13,357	0.31%	\$17,000	0.38%	27.28%	
	Transfers	NonMandatory Tra..	688NXF						Account Type All
		Subcategory Total							
	Category Total			\$13,357	0.31%	\$17,000	0.38%	27.28%	
Total Expenses				\$4,275,468	100.00%	\$4,435,571	100.00%	3.74%	

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: Helena 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	\$10,747	0.57%	\$10,000	0.51%	-6.95%
		Contract Administ..	611ADM	\$52,060	2.75%	\$0	0.00%	-100.00%
		Classified	611CLS	\$463,115	24.44%	\$509,203	26.07%	9.95%
		Contract Professio..	611PRF	\$233,996	12.35%	\$334,709	17.14%	43.04%
		Other Salaries	612OTS	\$9,555	0.50%	\$13,780	0.71%	44.22%
		Other Compensati..	613OTC	\$480	0.03%	\$480	0.02%	0.01%
		Subcategory Total			\$769,954	40.63%	\$868,172	44.45%
	Benefits	Employee Benefits	614BEN	\$286,008	15.09%	\$333,648	17.08%	16.66%
		Termination Pay	615TRP	\$694	0.04%			
		Subcategory Total			\$286,702	15.13%	\$333,648	17.08%
Category Total				\$1,056,656	55.77%	\$1,201,820	61.54%	13.74%
Operating Expenses	Operating Expenses	Communications	623COM	\$650	0.03%	\$9,000	0.46%	1284.62%
		Contracted Services	621SRV	\$15,065	0.80%	\$215,700	11.04%	1331.81%
		Other	628OTH	\$25,058	1.32%	\$90,650	4.64%	261.76%
		Repairs & Mainten..	627MNT	\$16,805	0.89%	\$6,400	0.33%	-61.92%
		Supplies	622SUP	\$36,422	1.92%	\$33,300	1.71%	-8.57%
		Travel	624TRV	\$14,009	0.74%	\$24,672	1.26%	76.11%
		Utilities	626UTL					
	Subcategory Total			\$108,009	5.70%	\$379,722	19.44%	251.56%
Category Total				\$108,009	5.70%	\$379,722	19.44%	251.56%
Capital and Transfers	Capital	Capital Equipment	631CEQ	\$222	0.01%			
		Debt Service	650DBT	\$431,066	22.75%	\$371,500	19.02%	-13.82%
		Subcategory Total			\$431,289	22.76%	\$371,500	19.02%
	Transfers	NonMandatory Tra..	688NXF	\$298,854	15.77%			
		Subcategory Total			\$298,854	15.77%		
Category Total				\$730,142	38.53%	\$371,500	19.02%	-49.12%
Total Expenses				\$1,894,807	100.00%	\$1,953,042	100.00%	3.07%

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
FY25 Actuals to FY26 Budgeted
Chart of Accounts: All
Reporting Units: Helena 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	\$6,000	0.67%	\$2,500	0.23%	-58.33%	Net/Gross Tuition Net
		Contract Administr...	611ADM	\$3,174	0.35%				
		Classified	611CLS	\$332,916	37.18%	\$358,405	33.52%	7.66%	Chart of Accounts <input type="checkbox"/> MSU <input checked="" type="checkbox"/> UM
		Contract Professio..	611PRF	\$170,943	19.09%	\$199,158	18.62%	16.51%	
		Other Salaries	612OTS	\$35,227	3.93%	\$35,670	3.34%	1.26%	Ed Units or Agencies <input checked="" type="checkbox"/> Agencies <input checked="" type="checkbox"/> Ed Units
		Other Compensati..	613OTC	\$870	0.10%	\$1,440	0.13%	65.52%	
		Subcategory Total		\$549,130	61.32%	\$597,173	55.84%	8.75%	
	Benefits	Employee Benefits	614BEN	\$205,125	22.91%	\$225,537	21.09%	9.95%	Reporting Units Helena College
		Termination Pay	615TRP	\$304	0.03%				
		Subcategory Total		\$205,429	22.94%	\$225,537	21.09%	9.79%	
	Category Total			\$754,559	84.26%	\$822,710	76.94%	9.03%	Fund All
Operating Expenses	Operating Expenses	Communications	623COM	\$31,055	3.47%	\$30,150	2.82%	-2.91%	Org All
		Contracted Services	621SRV	\$12,007	1.34%	\$54,283	5.08%	352.11%	
		Other	628OTH	\$21,889	2.44%	\$61,111	5.71%	179.19%	Account All
		Repairs & Mainten..	627MNT						
		Supplies	622SUP	\$47,524	5.31%	\$54,900	5.13%	15.52%	Program 05 Student Services
		Travel	624TRV	\$7,743	0.86%	\$16,200	1.51%	109.22%	
		Waivers & Scholar..	628WAV	\$20,716	2.31%	\$30,000	2.81%	44.81%	Activity All
		Subcategory Total		\$140,934	15.74%	\$246,644	23.06%	75.01%	
	Category Total			\$140,934	15.74%	\$246,644	23.06%	75.01%	Location All
Capital and Transfers	Capital	Capital Equipment	631CEQ	\$0	0.00%				Fund Type All
		Subcategory Total		\$0	0.00%				
	Transfers	NonMandatory Tra..	688NXF	\$0	0.00%				Account Type All
		Subcategory Total		\$0	0.00%				
	Category Total			\$0	0.00%				
Total Expenses				\$895,493	100.00%	\$1,069,354	100.00%	19.42%	

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: Helena 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						Net/Gross Tuition Net
		Contract Administr...	611ADM	\$167,624	12.95%	\$165,574	11.85%	-1.22%	Chart of Accounts
		Classified	611CLS	\$207,824	16.05%	\$276,056	19.76%	32.83%	
		Contract Professio..	611PRF	\$222,626	17.20%	\$245,265	17.56%	10.17%	<input checked="" type="checkbox"/> MSU
		Other Salaries	612OTS	\$6,805	0.53%	\$1,500	0.11%	-77.96%	<input checked="" type="checkbox"/> UM
		Other Compensati..	613OTC	\$42	0.00%	\$2,272	0.16%	5372.06%	Ed Units or Agencies
		Subcategory Total		\$604,920	46.73%	\$690,667	49.44%	14.18%	<input checked="" type="checkbox"/> Agencies
	Benefits	Employee Benefits	614BEN	\$214,201	16.55%	\$250,167	17.91%	16.79%	<input checked="" type="checkbox"/> Ed Units
		Termination Pay	615TRP	\$13,871	1.07%				Reporting Units
		Subcategory Total		\$228,072	17.62%	\$250,167	17.91%	9.69%	Helena College
	Category Total			\$832,992	64.35%	\$940,834	67.35%	12.95%	Fund
									All
Operating Expenses	Operating Expenses	Communications	623COM	\$64,839	5.01%	\$55,421	3.97%	-14.53%	Org
		Contracted Services	621SRV	\$43,068	3.33%	\$175,199	12.54%	306.79%	All
		Other	628OTH	\$61,866	4.78%	\$64,753	4.64%	4.67%	Account
		Repairs & Mainten..	627MNT	\$99,557	7.69%	\$50,000	3.58%	-49.78%	All
		Supplies	622SUP	\$2,330	0.18%	\$6,196	0.44%	165.89%	Program
		Travel	624TRV	\$2,821	0.22%	\$10,500	0.75%	272.15%	06 Institutional Support
		Utilities	626UTL						Activity
		Subcategory Total		\$274,482	21.20%	\$362,069	25.92%	31.91%	All
	Category Total			\$274,482	21.20%	\$362,069	25.92%	31.91%	Location
									All
Capital and Transfers	Transfers	NonMandatory Tra..	688NXF	\$187,028	14.45%	\$94,067	6.73%	-49.70%	Fund Type
		Subcategory Total		\$187,028	14.45%	\$94,067	6.73%	-49.70%	All
	Category Total			\$187,028	14.45%	\$94,067	6.73%	-49.70%	Account Type
									All
Total Expenses				\$1,294,502	100.00%	\$1,396,970	100.00%	7.92%	

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: Helena College

Fiscal Year
25

Period
14

FY Comparison
Next FY

Reporting Unit: Helena College							FY Comparison		
Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY25	% of Total	Budget FY26	% of Total Budget	% Change	Next FY
Personal Services	Salaries and Wages	Classified	611CLS	\$264,099	27.71%	\$270,129	26.65%	2.28%	Net/Gross Tuition Net
		Contract Professio..	611PRF	\$0	0.00%	\$76,620	7.56%		Chart of Accounts <input type="checkbox"/> MSU <input checked="" type="checkbox"/> UM
		Other Salaries	612OTS	\$31,569	3.31%	\$12,000	1.18%	-61.99%	
		Other Compensati..	613OTC	\$1,824	0.19%	\$1,560	0.15%	-14.47%	
		Subcategory Total			\$297,491	31.21%	\$360,309	35.54%	21.12%
	Benefits	Employee Benefits	614BEN	\$129,828	13.62%	\$156,412	15.43%	20.48%	Ed Units or Agencies <input checked="" type="checkbox"/> Agencies <input checked="" type="checkbox"/> Ed Units
		Termination Pay	615TRP	\$1,675	0.18%				
		Subcategory Total			\$131,503	13.80%	\$156,412	15.43%	18.94%
	Category Total			\$428,994	45.01%	\$516,721	50.97%	20.45%	Reporting Units Helena College
	Operating Expenses	Operating Expenses	Communications	623COM			\$8,500	0.84%	
Contracted Services			621SRV	\$30,952	3.25%	\$70,638	6.97%	128.22%	
Other			628OTH	\$38,615	4.05%	\$39,000	3.85%	1.00%	Org All
Rent			625RNT						
Repairs & Mainten..			627MNT	\$47,133	4.94%	\$29,805	2.94%	-36.76%	Account All
Supplies			622SUP	\$42,339	4.44%	\$47,131	4.65%	11.32%	
Travel			624TRV	\$66	0.01%				Program 07 Operation/Mainten..
Utilities			626UTL	\$209,954	22.03%	\$239,500	23.62%	14.07%	
Subcategory Total				\$369,059	38.72%	\$434,574	42.87%	17.75%	Activity All
Category Total			\$369,059	38.72%	\$434,574	42.87%	17.75%		
Capital and Transfers	Transfers	Mandatory Transf..	687MXF	\$91,625	9.61%	\$62,500	6.16%	-31.79%	Location All
		NonMandatory Tra..	688NXF	\$63,519	6.66%				Fund Type All
		Subcategory Total			\$155,144	16.28%	\$62,500	6.16%	-59.71%
	Category Total			\$155,144	16.28%	\$62,500	6.16%	-59.71%	Account Type All
	Total Expenses				\$953,196	100.00%	\$1,013,795	100.00%	6.36%

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: Helena 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	\$241,988	100.00%	\$40,000	100.00%	-83.47%
		Subcategory Total		\$241,988	100.00%	\$40,000	100.00%	-83.47%
	Category Total			\$241,988	100.00%	\$40,000	100.00%	-83.47%
	Total Expenses			\$241,988	100.00%	\$40,000	100.00%	-83.47%

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
FY25 Actuals to FY26 Budgeted
Chart of Accounts: All
Reporting Units: Helena 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						Net/Gross Tuition Net
		Classified	611CLS	\$13,271	1.43%	\$23,504	3.13%	77.11%	
		Contract Professio..	611PRF	\$77,088	8.31%	\$77,812	10.35%	0.94%	Chart of Accounts
		Other Salaries	612OTS	\$115,021	12.39%	\$85,000	11.30%	-26.10%	
		Other Compensati..	613OTC	\$480	0.05%	\$480	0.06%	0.01%	<input type="checkbox"/> MSU
		Subcategory Total		\$205,860	22.18%	\$186,796	24.84%	-9.26%	<input checked="" type="checkbox"/> UM
	Benefits	Employee Benefits	614BEN	\$45,937	4.95%	\$61,274	8.15%	33.39%	Ed Units or Agencies
		Termination Pay	615TRP	\$1,428	0.15%	\$0	0.00%	-100.00%	
		Subcategory Total		\$47,365	5.10%	\$61,274	8.15%	29.37%	<input type="checkbox"/> Agencies
	Category Total			\$253,225	27.29%	\$248,070	32.99%	-2.04%	<input checked="" type="checkbox"/> Ed Units
Operating Expenses	Operating Expenses	Communications	623COM	\$441	0.05%	\$1,000	0.13%	126.93%	Reporting Units
		Contracted Services	621SRV	\$11,800	1.27%	\$12,000	1.60%	1.69%	
		Other	628OTH	\$10,670	1.15%	\$16,000	2.13%	49.95%	Fund
		Rent	625RNT	\$59,698	6.43%	\$70,000	9.31%	17.26%	
		Repairs & Mainten..	627MNT	\$75,274	8.11%	\$60,000	7.98%	-20.29%	Org
		Supplies	622SUP	\$41,031	4.42%	\$35,000	4.65%	-14.70%	
		Travel	624TRV	\$66,930	7.21%	\$80,000	10.64%	19.53%	Account
		Subcategory Total		\$265,844	28.65%	\$274,000	36.44%	3.07%	
	Category Total			\$265,844	28.65%	\$274,000	36.44%	3.07%	Program All
Capital and Transfers	Capital	Capital Equipment	631CEQ	\$53,547	5.77%	\$20,000	2.66%	-62.65%	Activity
		Subcategory Total		\$53,547	5.77%	\$20,000	2.66%	-62.65%	
	Transfers	NonMandatory Tra..	688NXF	\$355,387	38.30%	\$209,924	27.92%	-40.93%	Location
		Subcategory Total		\$355,387	38.30%	\$209,924	27.92%	-40.93%	
		Category Total		\$408,934	44.07%	\$229,924	30.58%	-43.77%	Fund Type
	Total Expenses			\$928,004	100.00%	\$751,994	100.00%	-18.97%	
									Account Type All

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

Fiscal Year
2026

Chart of Accounts
☒ MSU
☒ UM

Program	2022	2023	2024	2025	2026 Budgeted
Instruction	\$3,275,278	\$4,140,034	\$3,762,373	\$4,275,468	\$4,435,571
Academic Support	\$1,279,688	\$1,143,686	\$1,146,239	\$1,894,807	\$1,953,042
Student Services	\$739,221	\$793,155	\$955,879	\$895,493	\$1,069,354
Institutional Support	\$1,026,161	\$1,206,562	\$1,315,064	\$1,294,502	\$1,396,970
Operation & Maintenance of Plant	\$940,851	\$950,405	\$949,066	\$953,196	\$1,013,795
Scholarships & Fellowships	\$71,740	(\$28,078)	\$28,437	\$241,988	\$40,000
Grand Total	\$7,332,940	\$8,205,765	\$8,157,058	\$9,555,454	\$9,908,732

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
FY25 Actuals to FY26 Budgeted

Fiscal Year
25

Period
14

Aid Type	Award Type	Actual FY25	% of Total	Budget FY26	% of Total Budget	% Change
Scholarships & Grants	MT Senior Citizen Waiver	\$6,155	4.52%	\$2,000	1.42%	-67.51%
	Resident Undergraduate	\$14,183	10.42%	\$10,000	7.09%	-29.49%
	Total	\$20,338	14.94%	\$12,000	8.51%	-41.00%
Waivers	American Indian Waiver	\$32,419	23.82%	\$30,000	21.28%	-7.46%
	Dependent Waiver	\$8,952	6.58%	\$8,000	5.67%	-10.63%
	Employee Waiver	\$2,540	1.87%	\$2,000	1.42%	-21.27%
	Honorably Discharged Veteran Waivr	\$2,177	1.60%	\$3,000	2.13%	37.78%
	MT National Guard Tuition Waiver	\$13,911	10.22%	\$7,000	4.96%	-49.68%
	MUS High School Honors	\$5,806	4.27%	\$9,000	6.38%	55.00%
	Peace & Fire Orphans					
	Total	\$65,806	48.34%	\$59,000	41.84%	-10.34%
Cash Scholarships	Scholarships & Fellowships	\$29,261	21.50%	\$40,000	28.37%	36.70%
	Total	\$29,261	21.50%	\$40,000	28.37%	36.70%
Other***	Scholarships & Fellowships	\$20,716	15.22%	\$30,000	21.28%	44.81%
	Total	\$20,716	15.22%	\$30,000	21.28%	44.81%
Grand Total		\$136,121	100.00%	\$141,000	100.00%	3.58%

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 FY26

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget
Auxiliary	26	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	\$478,260	\$32,000		\$32,000		\$7,050		\$7,050	\$0	\$503,210
Dining/Food Services	\$1,098			\$0				\$0	\$0	\$1,098
HC Salon	\$53,310	\$200,000		\$200,000	\$34,061	\$110,500	\$50,000	\$194,561		\$58,749
Inter-Entity Loans Pledged	\$73			\$0				\$0		\$73
Rentals	\$92,501	\$55,500		\$55,500		\$40,000	\$36,612	\$76,612		\$71,389
Grand Total	\$625,242	\$287,500		\$287,500	\$34,061	\$157,550	\$86,612	\$278,223	\$0	\$634,519

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

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget
Auxiliary	25	All	All	Helena College UM	Actuals

Reporting Fund	Beginning Balance	Revenue	Transfers In	Total Revenue	Comp & Benefits	Operating & Capital	Transfers Out	Total Expenses	Compensated Absences	Ending Fund Balance
Bookstore	\$472,843	\$37,558		\$37,558	\$0	\$32,142		\$32,142	\$0	\$478,260
Dining/Food Services	\$1,098			\$0				\$0	\$0	\$1,098
Inter-Entity Loans Pledged	\$73			\$0				\$0		\$73
Rentals	\$79,386	\$59,000		\$59,000		\$9,273	\$36,612	\$45,885		\$92,501
Grand Total	\$553,400	\$96,558		\$96,558	\$0	\$41,415	\$36,612	\$78,027	\$0	\$571,932

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

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget
Designated	26	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	\$95,487	\$41,000		\$41,000	\$37,334	\$31,500		\$68,834		\$67,653
Continuing Education	\$24,728	\$300,000		\$300,000	\$193,002	\$74,000		\$267,002	\$0	\$57,726
Designated Scholarships	\$270,644	\$204,909	\$50,000	\$254,909		\$254,909	\$132,772	\$387,681		\$137,872
Fees	\$676,867	\$398,851		\$398,851	\$27,908	\$361,200	\$35,000	\$424,108	\$0	\$651,610
General Designated	\$3,085,828	\$69,684	\$209,924	\$279,608	\$74,575	\$40,500	\$767,000	\$882,075	\$0	\$2,483,361
Instructional Fees	\$385,716	\$384,148		\$384,148	\$339,634	\$114,050		\$453,684	\$0	\$316,180
Sales & Services	\$137,512			\$0				\$0		\$137,512
Grand Total	\$4,676,781	\$1,398,592	\$259,924	\$1,658,516	\$672,453	\$876,159	\$934,772	\$2,483,384	\$0	\$3,851,913

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

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget
Designated	25	All	All	Helena College UM	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	\$84,547	\$46,971		\$46,971	\$30,384	\$5,646		\$36,031		\$95,487
Continuing Education	\$26,115	\$316,038	\$35,334	\$351,372	\$233,215	\$84,922	\$34,623	\$352,760	\$0	\$24,728
Designated Scholarships	\$167,098	\$138,339	\$151,315	\$289,654		\$49,093	\$137,016	\$186,108		\$270,644
Fees	\$556,460	\$350,440		\$350,440	\$23,545	\$178,630	\$27,858	\$230,033	\$0	\$676,867
General Designated	\$2,868,538	\$42,720	\$591,505	\$634,225	\$74,501	\$15,136	\$327,299	\$416,936	\$0	\$3,085,828
Instructional Fees	\$569,214	\$210,586		\$210,586	\$315,729	\$69,855	\$8,500	\$394,084	\$0	\$385,716
Sales & Services	\$136,551	\$3,517		\$3,517		\$2,556		\$2,556		\$137,512
Grand Total	\$4,408,523	\$1,108,610	\$778,154	\$1,886,764	\$677,373	\$405,838	\$535,295	\$1,618,506	\$0	\$4,676,781

Chart of Accounts: All
Helena College UM
Budget 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	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	\$15,422	\$500		\$500				\$0		\$15,922
Hamm Endowment Intere..	\$38,996	\$2,000		\$2,000			\$2,000	\$2,000		\$38,996
Helena College Quasi End..	\$293,510	\$7,000		\$7,000			\$6,000	\$6,000		\$294,510
Potter Endowment Intere..	\$27,975	\$1,000		\$1,000			\$2,000	\$2,000		\$26,975
Grand Total	\$375,903	\$10,500		\$10,500			\$10,000	\$10,000		\$376,403

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

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget
Endowments	25	All	All	Helena College UM	Actuals

Reporting Fund	Beginning Balance	Revenue	Transfers In	Total Revenue	Comp & Benefits	Operating & Capital	Transfers Out	Total Expenses	Compensated Absences	Ending Fund Balance
Clay Endowment Interest	\$14,879	\$543		\$543				\$0		\$15,422
Hamm Endowment Intere..	\$38,509	\$2,987		\$2,987			\$2,500	\$2,500		\$38,996
Helena College Quasi End..	\$291,371	\$8,139		\$8,139			\$6,000	\$6,000		\$293,510
Potter Endowment Intere..	\$27,443	\$1,032		\$1,032			\$500	\$500		\$27,975
Grand Total	\$372,201	\$12,702		\$12,702			\$9,000	\$9,000		\$375,903

Chart of Accounts: All Helena College UM Budget 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	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
FY25

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget
Loan Funds	25	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 FY26

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget
Plant Funds	26	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	\$811,958	\$35,000	\$505,000	\$540,000		\$505,200		\$505,200		\$846,758
Retirement of Indebtedne..	\$0		\$272,053	\$272,053		\$272,053		\$272,053		\$0
Unxepended Plant	\$1,545,890	\$410,619	\$94,067	\$504,686	\$14,967	\$498,250	\$87,941	\$601,158		\$1,449,418
Grand Total	\$2,357,848	\$445,619	\$871,120	\$1,316,739	\$14,967	\$1,275,503	\$87,941	\$1,378,411		\$2,296,176

Chart of Accounts: All Helena College UM 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	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	\$812,304	\$36,796	\$105,426	\$142,222		\$142,568		\$142,568		\$811,958
Retirement of Indebtedne..	\$0		\$545,977	\$545,977		\$545,977		\$545,977		\$0
Unxepended Plant	\$1,433,455	\$347,083	\$67,768	\$414,851	\$15,867	\$167,663	\$118,886	\$302,417		\$1,545,890
Grand Total	\$2,245,759	\$383,879	\$719,171	\$1,103,050	\$15,867	\$856,209	\$118,886	\$990,962		\$2,357,848

Chart of Accounts: All Helena College UM Budget 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	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	\$103,432	\$1,740,940		\$1,740,940	\$63,243	\$1,701,240		\$1,764,483		\$79,889
Other Restricted	\$37,036	\$50,900		\$50,900	\$0	\$50,000		\$50,000	\$0	\$37,936
Private Gifts & Scholarshi..	\$81,419	\$500,000	\$10,000	\$510,000		\$510,000		\$510,000		\$81,419
Restricted - GAAP	(\$3,483)			\$0				\$0		(\$3,483)
Restricted Spon Prog GAAP	(\$44,712)	\$0		\$0				\$0		(\$44,712)
Restricted Sponsored Pro..	\$175,027	\$231,077		\$231,077	\$368,457	\$56,687		\$425,144		(\$19,040)
Grand Total	\$348,719	\$2,522,917	\$10,000	\$2,532,917	\$431,700	\$2,317,927		\$2,749,627	\$0	\$132,009

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

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget
Restricted	25	All	All	Helena College UM	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	\$109,975	\$1,654,326		\$1,654,326	\$35,732	\$1,625,138		\$1,660,869		\$103,432
Other Restricted	\$18,750	\$66,376		\$66,376	\$18,583	\$29,507		\$48,090	\$0	\$37,036
Private Gifts & Scholarshi..	\$69,699	\$274,411	\$9,000	\$283,411		\$271,691		\$271,691		\$81,419
Restricted - GAAP	(\$3,483)			\$0				\$0		(\$3,483)
Restricted Spon Prog GAAP	\$202	(\$44,914)		(\$44,914)				\$0		(\$44,712)
Restricted Sponsored Pro..	\$92,048	\$617,752	\$43,543	\$661,295	\$375,413	\$202,192	\$711	\$578,316		\$175,027
Grand Total	\$287,191	\$2,567,950	\$52,543	\$2,620,493	\$429,727	\$2,128,528	\$711	\$2,558,966	\$0	\$348,719

ALL FUNDS FTE EMPLOYEE DATA						CHE 113 (8/94)
UNIT	Helena College University of Montana					
	Actual FY 2025	PER- CENT	BUDGETED FY 2026	PER- CENT	INCR. (DECR.)	
CURRENT UNRESTRICTED FUND: ¹						
Contract Faculty (AY) (61123)	44.07	51.3%	46.50	50.8%	5.5%	
Contract Administrative (61128)	1.00	1.2%	1.00	1.1%	0.0%	
Contract Professional (61124)	13.23	15.4%	16.73	18.3%	26.5%	
Classified (61125)	25.51	29.6%	27.30	29.8%	7.0%	
GTA		0.0%		0.0%	0.0%	
GRA		0.0%		0.0%	0.0%	
Part-Time and Other	2.25	2.5%		0.0%	-100.0%	
TOTAL	86.06	100.0%	91.53	100.0%	6.4%	
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)	1.15	1.3%	1.15	1.3%	0.0%	
Classified (61125)	0.30	0.3%	0.50	0.5%	66.7%	
GTA		0.0%		0.0%	0.0%	
GRA		0.0%		0.0%	0.0%	
Part-Time and Other	13.30	98.3%	15.00	98.2%	12.8%	
TOTAL	14.75	100.0%	16.65	100.0%	12.9%	
RESTRICTED:						
Contract Faculty (AY) (61123)	0.46	9.6%	1.50	29.8%	226.1%	
Contract Administrative (61128)		0.0%		0.0%	0.0%	
Contract Professional (61124)	2.33	48.5%	2.33	46.3%	0.0%	
Classified (61125)	2.01	41.9%	1.20	23.9%	-40.3%	
GTA		0.0%		0.0%	0.0%	
GRA		0.0%		0.0%	0.0%	
Part-Time and Other		-	-	0.0%	0.0%	
TOTAL	4.80	100.0%	5.03	100.0%	4.8%	
DESIGNATED:						
Contract Faculty (AY) (61123)	0.70	9.3%	-	0.0%	-100.0%	
Contract Administrative (61128)	-	0.0%		0.0%	#DIV/0!	
Contract Professional (61124)	3.86	51.1%	3.00	50.0%	-22.3%	
Classified (61125)	2.82	37.4%	3.00	50.0%	6.4%	
GTA		0.0%		0.0%	0.0%	
GRA		0.0%		0.0%	0.0%	
Part-Time and Other	0.17	2.3%	-	0.0%	0.0%	
TOTAL	7.55	100.1%	6.00	100.0%	-20.5%	
AUXILIARY:						
Contract Faculty (AY) (61123)	-	0.0%	-	0.0%	0.0%	
Contract Administrative (61128)	-	0.0%	-	0.0%	0.0%	
Contract Professional (61124)	-	0.0%	1.00	83.3%	0.0%	
Classified (61125)		0.0%		0.0%	#DIV/0!	
Part-Time and Other	0.16	100.0%	0.20	16.7%	0.0%	
TOTAL	0.16	100.0%	1.20	100.0%	650.0%	
TOTAL FTE:						
Contract Faculty (AY) (61123)	45.23	39.9%	48.00	39.9%	6.1%	
Contract Administrative (61128)	1.00	0.9%	1.00	0.8%	0.0%	
Contract Professional (61124)	20.57	18.2%	24.21	20.1%	17.7%	
Classified (61125)	30.64	27.0%	32.00	26.6%	4.4%	
GTA	-	0.0%	-	0.0%	0.0%	
GRA	-	0.0%	-	0.0%	0.0%	
Part-Time and Other	15.88	14.0%	15.20	12.6%	-4.3%	
TOTAL	113.32	100.0%	120.41	100.0%	6.3%	
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 2024 (Actual)	96,755	729,500	1,101,866	136,552
	From Unrestricted to projects*				
+	Revenues, Transfers In (Actual FY25)	70,000	117,260	5,355	151,315
-	Expenditures, Transfers Out (Actual FY25)	-	178,330	105,426	49,219
	Fund Balance - FYE 2025(Actual)	166,755	668,430	1,001,795	238,648
+	Revenues, Transfers In (Projected FY26)			5,000	
-	Expenditures, Transfers Out (Projected FY26)		262,000	455,000	132,772
	Fund Balance - FYE 2026 (Projected)	166,755	406,430	551,795	105,876
5. Required Reports					
	a. Is a long-term deferred maintenance and equipment/fixed asset plan on file with OCHE?			Yes	
	b. Has the required annual business plan for 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
Long Term Deferred Maintenance and
Equipment/Fixed Asset Plan for Facility Maintenance Account

Project Description	Budget
Renovate staff breakroom	100,000
Renovate OTA classroom/lab	125,000
New entrance to Dean's APC office	30,000
Campus Signage/wayfinding	200,000
APC Floor resurfacing	50,000
Total	<u>505,000</u>

**Helena College
University of Montana**

Analysis of FYE 6/30/2025
Negative Fund Balances

Helena College did not have any negative fund balances.

**Helena College
University of Montana
FY 25**

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, 2025

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
6.30.24	\$776,550	Plant Renewal/72004	CUR/31004	6/30/2023	\$97,000	4850412	\$97,000	\$97,000
		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.