

Miles Community College

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<div>Miles Community College</div> <div>ALL FUNDS</div> <div>FISCAL YEAR 2026</div>					
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:					
Current Operating Unrestricted		\$ 8,567,664	\$ 9,337,734	\$ 770,070	9%
Current Restricted		2,001,519	1,735,781	\$ (265,738)	-13%
Current Designated		841,575	1,033,757	\$ 192,182	23%
Auxiliary Enterprises		3,485,783	3,383,778	\$ (102,005)	-3%
Loan & Endowment Funds		-	-	\$ -	#DIV/0!
Plant Funds		403,844	292,570	\$ (111,274)	-28%
TOTAL ALL FUNDS		<u>\$ 15,300,385</u>	<u>\$ 15,783,620</u>	<u>\$ 483,235</u>	3%

CURRENT UNRESTRICTED OPERATING ACCOUNT
SUMMARY OF REVENUE DATA (TOTAL)

UNIT NAME: Miles Community College

NAME OF FUND	ACTUAL FY2025	PERCENT	BUDGETED FY2026	PERCENT	PERCENT INCR/(DECR)
General Fund:					
State Appropriations					
HB 2	\$3,526,507	41.2%	\$3,830,528	41.0%	8.6%
HB 2 Leg Audit		0.0%	\$188,000	2.0%	
Carryforward		0.0%		0.0%	
		0.0%	\$300,000	3.2%	
		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	\$230,558	2.7%	\$73,973	0.8%	-67.9%
Total State Appropriations	\$3,757,065	43.9%	\$4,392,501	47.0%	16.9%
Student Fees	\$125,629	1.5%	\$126,000	1.3%	0.3%
In-District Tuition	\$349,271	4.1%	\$320,590	3.4%	-8.2%
Out of District Tuition	\$1,448,797	16.9%	\$1,369,123	14.7%	-5.5%
Out of State Tuition	\$472,163	5.5%	\$447,465	4.8%	-5.2%
		0.0%		0.0%	
Total Tuition & Fees	\$2,395,860	28.0%	\$2,263,178	24.2%	-5.5%
Mandatory Levy	\$1,684,877	19.7%	\$1,732,055	18.5%	2.8%
Other	\$723,931	8.5%	\$950,000	10.2%	31.2%
SUB-TOTAL UNRESTRICTED REVENUE	\$8,561,733	100.0%	\$9,337,734	100.0%	9.1%
TOTAL UNRESTRICTED REVENUE	\$8,561,733		\$9,337,734		9.1%

MANDATORY TUITION AND FEES PER STUDENT (@ 15 credits)	FY 2025	FY 2026
In-District	\$2,895	\$3,045
Out of District	\$3,765	\$3,945
Out of State	\$5,820	\$6,060
WUE	\$5,025	\$5,250
Other:		
Value of One Mill - Custer County	\$26,137	\$24,318
Percent of Mandatory Mill Levy Support	19.68%	18.55%
Reversion		

Title	Chief Financial Officer	Signature	Nancy Aaberge	8/20/2025
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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 FY2025	PERCENT	BUDGETED FY2026	PERCENT	PERCENT CHANGE
Contract Faculty	42.50	54.2%	37.44	50.3%	-11.9%
Contract Professional & Admin.	21.00	26.8%	18.57	24.9%	-11.6%
Support Staff	14.85	19.0%	18.46	24.8%	24.3%
Other Employees (Workstudy)	0.00	0.0%	0.00	0.0%	
TOTAL FTE'S	78.35	100.0%	74.47	100.0%	-5.0%
TOTAL FY FTE STUDENTS	514		483		-6.0%
PERSONAL SERVICES:					
Contract Faculty	1,759,377	23.3%	1,989,296	23.6%	13.1%
Contract Professional & Admin.	1,468,701	19.5%	1,413,443	16.8%	-3.8%
Support Staff	589,073	7.8%	811,625	9.6%	37.8%
Other Employees (Workstudy)	0	0.0%	0	0.0%	
Total Salaries	\$ 3,817,151	50.6%	\$ 4,214,364	49.9%	10.4%
Employee Benefits	1,459,513	19.3%	1,626,348	19.3%	11.4%
TOTAL PERSONAL SERVICES	\$ 5,276,664	69.9%	\$ 5,840,712	69.2%	10.7%
OPERATING EXPENSES:					
Contracted Services	543,832	7.2%	524,243	6.2%	-3.6%
Supplies and Materials	68,446	0.9%	46,972	0.6%	-31.4%
Communications	78,745	1.0%	127,194	1.5%	61.5%
Travel	72,710	1.0%	95,311	1.1%	31.1%
Rent	6,922	0.1%	8,604	0.1%	24.3%
Utilities	212,386	2.8%	212,315	2.5%	0.0%
Repair and Maintenance	65,846	0.9%	76,010	0.9%	15.4%
Other	288,744	3.8%	223,063	2.6%	-22.7%
Total Operating Expenses	\$ 1,337,631	17.7%	\$ 1,313,712	15.6%	-1.8%
Equipment and Capital	24,480	0.3%	327,753	3.9%	1238.9%
NonMandatory Transfers	904,872	12.0%	955,557	11.3%	5.6%
Total Expenditures	\$ 7,543,647	100.0%	\$ 8,437,734	100.0%	11.9%
Scholarships	\$ 1,024,017		\$ 900,000		-12.1%
TOTAL EXPENDITURES BY OBJECT	\$ 8,567,664		\$ 9,337,734		9.0%
Recap by Program:					
Instruction	\$ 2,932,815	38.9%	\$ 3,243,913	38.4%	10.6%
Academic Support	397,278	5.3%	503,895	6.0%	26.8%
Student Services	1,839,606	24.4%	1,971,610	23.4%	7.2%
Institutional Support	1,520,347	20.2%	1,775,443	21.0%	16.8%
Operation and Maintenance of Plant	853,601	11.3%	942,873	11.2%	10.5%
Sub-Total	\$ 7,543,647	100.0%	\$ 8,437,734	100.0%	11.9%
Scholarships	1,024,017		900,000		-12.1%
TOTAL EXPENSES BY PROGRAM	\$ 8,567,664		\$ 9,337,734		9.0%

Chief Financial Officer:

Nancy Aaberge

8/20/2025

Title

Signature

Date

CURRENT UNRESTRICTED OPERATING ACCOUNT
COMPARATIVE EXPENDITURES AND FTE DATA BY PROGRAM

UNIT NAME: Miles Community College					
ACCOUNTING FUNCTION: INSTRUCTION					
DESCRIPTION OF ACTIVITY	ACTUAL FY2025	PERCENT	BUDGETED FY2026	PERCENT	PERCENT CHANGE
Contract Faculty	42.50	86.9%	37.44	87.3%	-11.9%
Contract Professional & Admin.	6.00	12.3%	3.25	7.6%	-45.8%
Support Staff	0.40	0.8%	2.19	5.1%	447.5%
Other Employees (Workstudy)		0.0%		0.0%	
TOTAL FTE'S	48.90	100.0%	42.88	100.0%	-12.3%
TOTAL FY FTE STUDENTS					
PERSONAL SERVICES:					
Contract Faculty	\$ 1,759,377	60.0%	\$ 1,989,296	61.3%	13.1%
Contract Professional & Admin.	314,616	10.7%	207,274	6.4%	-34.1%
Support Staff	5,784	0.2%	100,040	3.1%	1629.6%
Other Employees (Workstudy)		0.0%		0.0%	
Total Salaries	\$ 2,079,777	70.9%	\$ 2,296,610	70.8%	10.4%
Employee Benefits	\$ 769,276	26.2%	\$ 856,790	26.4%	11.4%
TOTAL PERSONAL SERVICES	\$ 2,849,053	97.1%	\$ 3,153,400	97.2%	10.7%
OPERATING EXPENSES:					
Contracted Services	\$ 37,983	1.3%	\$ 38,600	1.2%	1.6%
Supplies and Materials	14,121	0.5%	7,410	0.2%	-47.5%
Communications	3,568	0.1%	2,310	0.1%	-35.3%
Travel	6,369	0.2%	16,500	0.5%	159.1%
Rent		0.0%	3,150	0.1%	
Utilities		0.0%		0.0%	
Repair and Maintenance	1,974	0.1%	1,800	0.1%	-8.8%
Other	16,788	0.6%	20,743	0.6%	23.6%
Total Operating Expenses	\$ 80,803	2.8%	\$ 90,513	2.8%	12.0%
Equipment and Capital	-	0.0%		0.0%	
NonMandatory Transfers	2,959	0.1%		0.0%	-100.0%
Total Expenditures	\$ 2,932,815	100.0%	\$ 3,243,913	100.0%	10.6%
Scholarships					
TOTAL EXPENDITURES BY OBJECT	\$ 2,932,815		\$ 3,243,913		10.6%

CURRENT UNRESTRICTED OPERATING ACCOUNT
COMPARATIVE EXPENDITURES AND FTE DATA BY PROGRAM

UNIT NAME: Miles Community College

ACCOUNTING FUNCTION: ACADEMIC SUPPORT

DESCRIPTION OF ACTIVITY	ACTUAL FY2025	PERCENT	BUDGETED FY2026	PERCENT	PERCENT CHANGE
Contract Faculty		0.0%		0.0%	
Contract Professional & Admin.	2.25	42.9%	2.82	54.9%	25.3%
Support Staff	3.00	57.1%	2.32	45.1%	-22.7%
Other Employees (Workstudy)		0.0%		0.0%	
TOTAL FTE'S	5.25	100.0%	5.14	100.0%	-2.1%
TOTAL FY FTE STUDENTS					
PERSONAL SERVICES:					
Contract Faculty		0.0%		0.0%	
Contract Professional & Admin.	171,447	43.2%	212,779	42.2%	24.1%
Support Staff	97,182	24.5%	99,115	19.7%	2.0%
Other Employees (Workstudy)		0.0%		0.0%	
Total Salaries	268,629	67.6%	311,894	61.9%	16.1%
Employee Benefits	93,838	23.6%	131,272	26.1%	39.9%
TOTAL PERSONAL SERVICES	362,467	91.2%	443,166	87.9%	22.3%
OPERATING EXPENSES:					
Contracted Services	8,467	2.1%	13,850	2.7%	63.6%
Supplies and Materials	1,452	0.4%	2,400	0.5%	65.3%
Communications	254	0.1%	1,550	0.3%	510.2%
Travel	8,559	2.2%	17,000	3.4%	98.6%
Rent		0.0%		0.0%	
Utilities		0.0%		0.0%	
Repair and Maintenance		0.0%		0.0%	
Other	14,641	3.7%	21,729	4.3%	48.4%
Total Operating Expenses	33,373	8.4%	56,529	11.2%	69.4%
Equipment and Capital	1,438	0.4%	4,200	0.8%	192.1%
NonMandatory Transfers	-	0.0%	-	0.0%	
Total Expenditures	\$ 397,278	100.0%	503,895	100.0%	26.8%
Scholarships					
TOTAL EXPENDITURES BY OBJECT	397,278		503,895		26.8%

CURRENT UNRESTRICTED OPERATING ACCOUNT
COMPARATIVE EXPENDITURES AND FTE DATA BY PROGRAM

UNIT NAME: Miles Community College

ACCOUNTING FUNCTION: STUDENT SERVICES

DESCRIPTION OF ACTIVITY	ACTUAL FY2025	PERCENT	BUDGETED FY2026	PERCENT	PERCENT CHANGE
Contract Faculty					
Contract Professional & Admin.	6.75	69.2%	6.50	65.0%	-3.7%
Support Staff	3.00	30.8%	3.50	35.0%	16.7%
Other Employees (Workstudy)		0.0%		0.0%	
TOTAL FTE'S	9.75	100.0%	10.00	100.0%	2.6%
TOTAL FY FTE STUDENTS					
PERSONAL SERVICES:					
Contract Faculty		0.0%		0.0%	
Contract Professional & Admin.	433,724	23.6%	424,563	21.5%	-2.1%
Support Staff	122,076	6.6%	138,580	7.0%	13.5%
Other Employees (Workstudy)		0.0%		0.0%	
Total Salaries	555,800	30.2%	563,143	28.6%	1.3%
Employee Benefits	247,416	13.4%	232,134	11.8%	-6.2%
TOTAL PERSONAL SERVICES	803,216	43.7%	795,277	40.3%	-1.0%
OPERATING EXPENSES:					
Contracted Services	33,480	1.8%	33,785	1.7%	0.9%
Supplies and Materials	15,429	0.8%	5,237	0.3%	-66.1%
Communications	60,736	3.3%	107,645	5.5%	77.2%
Travel	33,511	1.8%	41,271	2.1%	23.2%
Rent	125	0.0%		0.0%	-100.0%
Utilities		0.0%		0.0%	
Repair and Maintenance	-	0.0%		0.0%	
Other	34,896	1.9%	32,838	1.7%	-5.9%
Total Operating Expenses	178,177	9.7%	220,776	11.2%	23.9%
Equipment and Capital		0.0%		0.0%	
NonMandatory Transfers	858,213	46.7%	955,557	48.5%	11.3%
Total Expenditures	1,839,606	100.0%	1,971,610	100.0%	7.2%
Scholarships					
TOTAL EXPENDITURES BY OBJECT	1,839,606		1,971,610		7.2%

CURRENT UNRESTRICTED OPERATING ACCOUNT
COMPARATIVE EXPENDITURES AND FTE DATA BY PROGRAM

UNIT NAME: Miles Community College

ACCOUNTING FUNCTION: INSTITUTIONAL SUPPORT

DESCRIPTION OF ACTIVITY	ACTUAL FY2025	PERCENT	BUDGETED FY2026	PERCENT	PERCENT CHANGE
Contract Faculty				0.0%	
Contract Professional & Admin.	5.00	55.6%	5.00	50.0%	0.0%
Support Staff	4.00	44.4%	5.00	50.0%	25.0%
Other Employees (Workstudy)		0.0%		0.0%	
TOTAL FTE'S	9.00	100.0%	10.00	100.0%	11.1%
TOTAL FY FTE STUDENTS					
PERSONAL SERVICES:					
Contract Faculty		0.0%		0.0%	
Contract Professional & Admin.	489,556	32.2%	507,095	28.6%	3.6%
Support Staff	180,588	11.9%	244,240	13.8%	35.2%
Other Employees (Workstudy)		0.0%		0.0%	
Total Salaries	670,144	44.1%	751,335	42.3%	12.1%
Employee Benefits	232,260	15.3%	276,613	15.6%	19.1%
TOTAL PERSONAL SERVICES	902,404	59.4%	1,027,948	57.9%	13.9%
OPERATING EXPENSES:					
Contracted Services	304,480	20.0%	262,725	14.8%	-13.7%
Supplies and Materials	5,204	0.3%	3,650	0.2%	-29.9%
Communications	12,613	0.8%	13,129	0.7%	4.1%
Travel	24,271	1.6%	19,440	1.1%	-19.9%
Rent	5,042	0.3%	3,704	0.2%	-26.5%
Utilities	797	0.1%		0.0%	-100.0%
Repair and Maintenance	-	0.0%		0.0%	
Other	221,836	14.6%	144,847	8.2%	-34.7%
Total Operating Expenses	574,243	37.8%	447,495	25.2%	-22.1%
Equipment and Capital	-	0.0%	300,000	16.9%	
NonMandatory Transfers	43,700	2.9%		0.0%	-100.0%
Total Expenditures	1,520,347	100.0%	1,775,443	100.0%	16.8%
Scholarships					
TOTAL EXPENDITURES BY OBJECT	1,520,347		1,775,443		16.8%

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 FY2025	PERCENT	BUDGETED FY2026	PERCENT	PERCENT CHANGE
Contract Faculty					
Contract Professional & Admin.	1.00	18.3%	1.00	15.5%	0.0%
Support Staff	4.45	81.7%	5.45	84.5%	22.5%
Other Employees (Workstudy)					
TOTAL FTE'S	5.45	100.0%	6.45	100.0%	18.3%
TOTAL FY FTE STUDENTS					
PERSONAL SERVICES:					
Contract Faculty		0.0%		0.0%	
Contract Professional & Admin.	59,358	7.0%	61,732	6.5%	4.0%
Support Staff	183,443	21.5%	229,650	24.4%	25.2%
Other Employees (Workstudy)		0.0%		0.0%	
Total Salaries	242,801	28.4%	291,382	30.9%	20.0%
Employee Benefits	116,723	13.7%	129,539	13.7%	11.0%
TOTAL PERSONAL SERVICES	359,524	42.1%	420,921	44.6%	17.1%
OPERATING EXPENSES:					
Contracted Services	159,422	18.7%	175,283	18.6%	9.9%
Supplies and Materials	32,240	3.8%	28,275	3.0%	-12.3%
Communications	1,574	0.2%	2,560	0.3%	62.6%
Travel		0.0%	1,100	0.1%	
Rent	1,755	0.2%	1,750	0.2%	-0.3%
Utilities	211,589	24.8%	212,315	22.5%	0.3%
Repair and Maintenance	63,872	7.5%	74,210	7.9%	16.2%
Other	583	0.1%	2,906	0.3%	398.5%
Total Operating Expenses	471,035	55.2%	498,399	52.9%	5.8%
Equipment and Capital	23,042	2.7%	23,553	2.5%	2.2%
NonMandatory Transfers		0.0%			
Total Expenditures	853,601	100.0%	942,873	100.0%	10.5%
Scholarships					
TOTAL EXPENDITURES BY OBJECT	853,601		942,873		10.5%

**Miles Community College
Budget 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	447,779	1,050,340	1,498,119	521,979	856,656	104,108	1,482,743	84,377
Food Service	10,572	653,460	68,769	722,229	339,899	382,330		722,229	10,572
Student Housing	139,760	639,908		639,908	114,312	416,772	108,810	639,894	139,774
Bookstore	52,344	293,555	40,041	333,596	50,662	282,930		333,592	52,348
Centra	188,350	195,995	9,325	205,320	115,540	89,780		205,320	188,350
Auxiliary Funds Totals	460,027	2,230,697	1,168,475	3,399,172	1,142,392	2,028,468	212,918	3,383,778	475,421

**Miles Community College
Actual for Auxiliary Funds
FY 2025**

Fund	Beginning Fund Balance	Revenues	Transfers In	Total Revenue	Compensation & Benefits	Operation & Capital	Transfers Out	Total Expenses	Ending Fund Balance
Athletics	128,369	513,329	997,843	1,511,172	501,286	938,500	130,754	1,570,540	69,001
Food Service	23,077	694,010	72,447	766,457	306,727	472,235		778,962	10,572
Student Housing	81,625	688,091		688,091	103,740	408,299	117,917	629,956	139,760
Bookstore	23,942	293,962	37,470	331,432	50,442	252,588		303,030	52,344
Centra	176,608	205,712	9,325	215,037	114,672	88,623		203,295	188,350
Auxiliary Funds Totals	433,621	2,395,104	1,117,085	3,512,189	1,076,867	2,160,245	248,671	3,485,783	460,027

**Miles Community College
Budget 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	792,402		792,402	82,355	710,047		792,402	1,171,783
Continuing Education	303,507	123,755		123,755	87,366	36,389		123,755	303,507
Recharge Centers	149,616	52,600		52,600		52,600		52,600	149,616
Sales and Services				-				-	-
Designated	76,476	54,774		54,774		65,000		65,000	66,250
Designated Funds Totals	1,701,382	1,023,531	-	1,023,531	169,721	864,036	-	1,033,757	1,691,156

**Miles Community College
Actual for Designated Funds
FY 2025**

Fund	Beginning Fund Balance	Revenues	Transfers In	Total Revenue	Compensation & Benefits	Operation & Capital	Transfers Out	Total Expenses	Ending Fund Balance
Instructional Fees	905,489	877,570		877,570	77,923	523,153	10,200	611,276	1,171,783
Continuing Education	277,787	128,519	144	128,663	86,764	16,035	144	102,943	303,507
Recharge Centers	143,679	73,091		73,091		67,154		67,154	149,616
Sales and Services	-			-				-	-
Designated	79,134	54,774	2,770	57,544		60,132	70	60,202	76,476
Designated Funds Totals	1,406,089	1,133,954	2,914	1,136,868	164,687	666,474	10,414	841,575	1,701,382

**Miles Community College
Budget 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	785,617	292,570		292,570		292,570		292,570	785,617
Plant Funds Totals	785,617	292,570	-	292,570	-	292,570	-	292,570	785,617

**Miles Community College
Actual for Plant Funds
FY 2025**

Fund	Beginning Fund Balance	Revenues	Transfers In	Total Revenue	Compensation & Benefits	Operation & Capital	Transfers Out	Total Expenses	Ending Fund Balance
Unexpended Plant	796,036	393,425		393,425		403,844		403,844	785,617
Plant Funds Totals	796,036	393,425	-	393,425	-	403,844	-	403,844	785,617

**Miles Community College
Budget 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	400,750		400,750		400,750		400,750	16,758
Local Grants and Contracts	100,843	125,500		125,500	3,251	122,249		125,500	100,843
State Grants and Contracts	2,644	48,623		48,623	20,905	27,718		48,623	2,644
Federal Grants and Contracts		183,432		183,432	115,359	68,073		183,432	-
Financial Aid		977,476		977,476	49,214	928,262		977,476	-
Restricted Funds Totals	120,245	1,735,781	-	1,735,781	188,729	1,547,052	-	1,735,781	120,245

**Miles Community College
Actual for Restricted Funds
FY 2025**

Fund	Beginning Fund Balance	Revenues	Transfers In	Total Revenue	Compensation & Benefits	Operation & Capital	Transfers Out	Total Expenses	Ending Fund Balance
Scholarships	16,758	440,495		440,495		440,495		440,495	16,758
Local Grants and Contracts	139,103	92,598		92,598	68,946	61,912		130,858	100,843
State Grants and Contracts	2,644	32,893		32,893	25,238	7,655		32,893	2,644
Federal Grants and Contracts	-	261,766		261,766	134,157	127,609		261,766	-
Financial Aid	-	1,114,248	21,259	1,135,507	45,224	1,071,983	18,300	1,135,507	-
Restricted Funds Totals	158,505	1,942,000	21,259	1,963,259	273,565	1,709,654	18,300	2,001,519	120,245

COMPARATIVE STATEMENT OF TUITION WAIVERS AND SCHOLARSHIPS

CAMPUS				CODE
Miles Community College				CC
	Budgeted FY26	Actual FY25	Budgeted FY25	
DESCRIPTION	Tuition Revenue Waived	Tuition Revenue Waived	Tuition Revenue Waived	% Change in Tuition Revenue Waived
Discretionary				
In District				
Resident Undergrad	13,400	10,358	16,750	61.7%
Resident Dual Credit	54,000	81,251	70,000	-13.8%
Resident Athletics	90,000	78,706	85,000	8.0%
Resident Graduate				
SUBTOTAL	157,400	170,315	171,750	0.8%
Out of District				
Resident Undergrad	18,500	6,000	5,000	-16.7%
Resident Dual Credit	306,755	499,739	213,327	-57.3%
Resident Athletics	120,000	101,115	167,816	66.0%
Resident Graduate				
SUBTOTAL	445,255	606,854	386,143	-36.4%
Non-Resident				
NR Undergraduate				
NR Athletics	246,945	206,248	190,000	-7.9%
NR Graduate				
NR WICHE				
PhD/MSSE				
Other (WUE)				
SUBTOTAL	246,945	206,248	190,000	-7.9%
Mandatory				
Montana Indians	16,000	17,379	20,000	15.1%
Veterans				
Resident Faculty & Staff	800	778	2,500	221.3%
Resident Employee Dependents	15,540	7,922	15,000	89.3%
War Orphans/Peace Officers				
Prisoners of War				
Senior Citizens	1,060	721	2,000	177.4%
Custodial Students				
Community Colleges				
High School Honors (In District)				
High School Honors (Out if District)				
National Merit				
Other	17,000	13,800	12,607	-8.6%
SUBTOTAL	50,400	40,600	52,107	28.3%
Scholarships				
Total Tuition Waived	900,000	1,024,017	800,000	

Campus: Miles Community College

Reporting Metric - Enrollment

	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Projected
In/Out of District	355	385	399	433	408
Out of State	18	25	29	28	27
Grow Eastern MT	28	20	21	32	29
WUE	30	26	20	21	19
Total	431	456	469	514	483

Enrollment Projections

FY2026	
Resident Undergraduate	408.00
Non-Resident Undergraduate	56.00
WUE	19.00
Total	483.00

FY2026 - Resident Only	
Career and Technical Education	155.00
General Education	185.00
Dual Enrollment - College	28.00
Dual Credit - High School	40.00
Total	408.00

CAMPUS: Miles Community College
AUTHORIZED CASH RESERVE FY 2025

Community Colleges are permitted to designate a portion of the general fund end-of-year cash balance as a reserve for the succeeding 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 2025:	\$639,500
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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 -	\$161,330	\$875,328	\$200,520
• General Fund(BUD 300) – Student Fees -	\$126,000		
• Designated Funds - Student Fees -	\$928,863		

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

• General Fund(BUD 300) - Mandatory Levy -	\$1,008,795
• Retirement Fund (BUD 300) – Mandatory Levy -	\$649,813
Other Levies	\$73,447

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

• Public Service Auxiliary Fund(Adult education levy)	
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(4) the state general fund appropriation;

• General Fund(BUD 300)-State Appropriation -	\$4,392,501	Includes OTO
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(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;

• NA

(6) all other income, revenue, balances, or reserves not restricted 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-	\$115,000
• General fund (BUD 300) - HB124 Entitlement Payment	\$450,000
• Other _____	\$385,000

(7) income, revenue, balances, or reserves restricted 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.

• MCC Restricted Funds

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

• NA
