

# Great Falls College MSU

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Great Falls College MSU

ALL FUNDS SUBJECT TO BOARD OF REGENTS APPROVAL

FISCAL YEAR 2025

Campus/Agency	Actual FY 2024	Budgeted FY 2025	Dollar Change Actual 2024 to Budgeted 2025	Percent Change Actual 2024 to Budgeted 2025
Educational Unit, Community College or Agency: Great Falls College MSU				
Current Operating Unrestricted	\$ 11,134,975	11,697,325	\$ 562,350	5.1%
Current Restricted	3,284,190	3,848,186	\$ 563,996	17.2%
Current Designated	1,610,231	2,222,331	\$ 612,100	38.0%
Auxiliary Enterprises	1,014,381	1,061,982	\$ 47,601	4.7%
Loan & Endowment Funds	-	-	\$ -	0.0%
Plant Funds	458,100	729,600	\$ 271,500	59.3%
<b>TOTAL ALL FUNDS</b>	<u>\$ 17,501,877</u>	<u>\$ 19,559,424</u>	<u>\$ 2,057,547</u>	11.8%

**Montana University System**  
**Current Unrestricted Revenue**  
**FY24 Actuals to FY25 Budgeted**  
 Chart of Accounts: All  
 Reporting Units: Great Falls College

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FY Comparison  
Next FY

FY Comparisons:  
 Selected FY Actual to Current Budget  
 Selected FY Actual to Next Budget  
 Selected FY Actual to Previous Actual  
 ■ Next FY

Category	Accounts	Level 1 Acct Code	Actual FY24	% of Total	Budget FY25	% of Total Budget	% Change	
Tuition and Fees*	Admissions Fees	515ADM						Net/Gross Tuition Net
	Non resident Tuition	505NON	\$167,804	1.49%	\$172,491	1.47%	2.79%	
	Registration Fee	515REG	\$66,834	0.59%	\$69,886	0.60%	4.57%	Chart of Accounts
	Resident Tuition	500RES	\$2,457,794	21.86%	\$2,699,245	23.08%	9.82%	<input checked="" type="checkbox"/> MSU
	WUE Tuition	505WUE	\$38,665	0.34%	\$44,708	0.38%	15.63%	<input checked="" type="checkbox"/> UM
	<b>Category Total</b>		<b>\$2,731,096</b>	<b>24.29%</b>	<b>\$2,986,330</b>	<b>25.53%</b>	<b>9.35%</b>	Ed Units or Agencies
State Allocations	Hi Ed General Fund Reven..	555GEN	\$8,089,433	71.95%	\$8,367,634	71.53%	3.44%	<input checked="" type="checkbox"/> Agencies
	MUS Retirement Plan	555SPE	\$37,439	0.33%	\$33,715	0.29%	-9.95%	<input checked="" type="checkbox"/> Ed Units
	Other OCHE/State Funding	555SPE	\$113,342	1.01%	\$84,715	0.72%	-25.26%	Reporting Units
	<b>Category Total</b>		<b>\$8,240,214</b>	<b>73.29%</b>	<b>\$8,486,064</b>	<b>72.55%</b>	<b>2.98%</b>	Great Falls College
Other Revenues	Carry Forward Funds	585CAR			\$115,227	0.99%		Fund All
	Continuing Education	535CED						Org All
	Federal Grants & Contracts	560FGC						Account All
	Financial Aid	562FNA	\$7,884	0.07%	\$12,000	0.10%	52.21%	Program All
	Gifts & Scholarships	565GFT						Activity All
	Investments	540INV						Location All
	Mandatory Fees	525MAN	\$27,809	0.25%	\$28,504	0.24%	2.50%	Fund Type All
	Other Revenue	580OTH	\$14,516	0.13%	\$5,000	0.04%	-65.55%	Account Type All
	Other Student Fees	532OSF	\$8,965	0.08%	\$8,500	0.07%	-5.19%	
	<b>Category Total</b>		<b>\$59,173</b>	<b>0.53%</b>	<b>\$169,231</b>	<b>1.45%</b>	<b>185.99%</b>	
Transfers	Non Mandatory Transfer In	557NMX	\$212,479	1.89%	\$55,700	0.48%	-73.79%	
	<b>Category Total</b>		<b>\$212,479</b>	<b>1.89%</b>	<b>\$55,700</b>	<b>0.48%</b>	<b>-73.79%</b>	
<b>Total Revenue</b>		<b>\$11,242,962</b>	<b>100.00%</b>	<b>\$11,697,325</b>	<b>100.00%</b>	<b>4.04%</b>		

\* Tuition calculations are less all waivers and discounts when the Net Tuition method is selected. A small number of GTA/GRA Waivers 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  
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 Next FY

Montana University System  
 Current Unrestricted Expenditures  
 FY24 Actuals to FY25 Budgeted  
 Chart of Accounts: All  
 Reporting Units: Great Falls College

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FY Comparison  
Next FY

Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY24	% of Total	Budget FY25	% of Total Budget	% Change	
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$3,146,907	28.26%	\$3,550,323	30.35%	12.82%	Net/Gross Tuition Net
		Contract Administrat..	611ADM	\$617,172	5.54%	\$746,152	6.38%	20.90%	
		Classified	611CLS	\$1,519,784	13.65%	\$1,650,880	14.11%	8.63%	Chart of Accounts
		Contract Professio..	611PRF	\$1,334,457	11.98%	\$1,435,204	12.27%	7.55%	
		Other Salaries	612OTS	\$123,466	1.11%	\$119,305	1.02%	-3.37%	<input checked="" type="checkbox"/> MSU <input checked="" type="checkbox"/> UM
		Other Compensati..	613OTC	\$22,956	0.21%	\$11,460	0.10%	-50.08%	Ed Units or Agencies
	<b>Subcategory Total</b>		<b>\$6,764,743</b>	<b>60.75%</b>	<b>\$7,513,324</b>	<b>64.23%</b>	<b>11.07%</b>		
	Benefits	Employee Benefits	614BEN	\$2,382,607	21.40%	\$2,586,606	22.11%	8.56%	<input checked="" type="checkbox"/> Agencies <input checked="" type="checkbox"/> Ed Units
		Termination Pay	615TRP	\$140,157	1.26%				
		<b>Subcategory Total</b>		<b>\$2,522,765</b>	<b>22.66%</b>	<b>\$2,586,606</b>	<b>22.11%</b>	<b>2.53%</b>	Reporting Units
<b>Category Total</b>			<b>\$9,287,507</b>	<b>83.41%</b>	<b>\$10,099,930</b>	<b>86.34%</b>	<b>8.75%</b>	Great Falls College	
Operating Expenses	Operating Expenses	Communications	623COM	\$188,181	1.69%	\$172,079	1.47%	-8.56%	Fund All
		Contracted Services	621SRV	\$143,798	1.29%	\$79,111	0.68%	-44.98%	
		Other	6280TH	\$177,409	1.59%	\$272,196	2.33%	53.43%	Org All
		Rent	625RNT	\$46	0.00%	\$2,700	0.02%	5822.35%	
		Repairs & Mainten..	627MNT	\$344,962	3.10%	\$356,220	3.05%	3.26%	Account All
		Supplies	622SUP	\$216,640	1.95%	\$116,415	1.00%	-46.26%	
		Travel	624TRV	\$44,184	0.40%	\$91,874	0.79%	107.94%	Program All
		Utilities	626UTL	\$367,097	3.30%	\$347,000	2.97%	-5.47%	
		Waivers & Scholar..	628WAV	\$82,784	0.74%	\$79,800	0.68%	-3.60%	Activity All
		<b>Subcategory Total</b>		<b>\$1,565,099</b>	<b>14.06%</b>	<b>\$1,517,395</b>	<b>12.97%</b>	<b>-3.05%</b>	
<b>Category Total</b>			<b>\$1,565,099</b>	<b>14.06%</b>	<b>\$1,517,395</b>	<b>12.97%</b>	<b>-3.05%</b>	Location All	
Capital and Transfers	Capital	Capital Building	643CBL	\$23,855	0.21%				Fund Type All
		Capital Equipment	631CEQ	\$85,334	0.77%	\$80,000	0.68%	-6.25%	
		Capital Other Impr..	645COI						
		Debt Service	650DBT						
	<b>Subcategory Total</b>		<b>\$109,189</b>	<b>0.98%</b>	<b>\$80,000</b>	<b>0.68%</b>	<b>-26.73%</b>	Account Type All	
Transfers	NonMandatory Tra..	688NXF	\$173,179	1.56%					
<b>Subcategory Total</b>			<b>\$173,179</b>	<b>1.56%</b>					
<b>Category Total</b>			<b>\$282,368</b>	<b>2.54%</b>	<b>\$80,000</b>	<b>0.68%</b>	<b>-71.67%</b>		
<b>Total Expenses</b>				<b>\$11,134,975</b>	<b>100.00%</b>	<b>\$11,697,325</b>	<b>100.00%</b>	<b>5.05%</b>	

FY Comparisons:  
 Selected FY Actual to Current Budget  
 Selected FY Actual to Next Budget  
 Selected FY Actual to Previous Actual  
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Montana University System  
 Current Unrestricted Expenditures  
 FY24 Actuals to FY25 Budgeted  
 Chart of Accounts: All  
 Reporting Units: Great Falls College

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FY Comparison  
Next FY

Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY24	% of Total	Budget FY25	% of Total Budget	% Change		
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$3,141,707	53.49%	\$3,550,323	55.79%	13.01%	Net/Gross Tuition Net	
		Contract Administrat..	611ADM	\$193,508	3.29%	\$195,427	3.07%	0.99%		
		Classified	611CLS	\$207,330	3.53%	\$247,747	3.89%	19.49%	Chart of Accounts <input checked="" type="checkbox"/> MSU <input checked="" type="checkbox"/> UM	
		Contract Professio..	611PRF	\$433,622	7.38%	\$568,570	8.93%	31.12%		
		Other Salaries	612OTS	\$102,862	1.75%	\$91,105	1.43%	-11.43%	Ed Units or Agencies <input checked="" type="checkbox"/> Agencies <input checked="" type="checkbox"/> Ed Units	
		Other Compensati..	6130TC	\$2,175	0.04%	\$2,220	0.03%	2.06%		
	<b>Subcategory Total</b>				<b>\$4,081,204</b>	<b>69.49%</b>	<b>\$4,655,392</b>	<b>73.16%</b>	<b>14.07%</b>	
	Benefits	Employee Benefits	614BEN	\$1,304,053	22.20%	\$1,482,842	23.30%	13.71%	Reporting Units Great Falls College	
		Termination Pay	615TRP	\$60,884	1.04%					
	<b>Subcategory Total</b>				<b>\$1,364,937</b>	<b>23.24%</b>	<b>\$1,482,842</b>	<b>23.30%</b>	<b>8.64%</b>	
<b>Category Total</b>				<b>\$5,446,140</b>	<b>92.73%</b>	<b>\$6,138,234</b>	<b>96.46%</b>	<b>12.71%</b>	Fund All	
Operating Expenses	Operating Expenses	Communications	623COM	\$21,638	0.37%	\$13,614	0.21%	-37.08%	Org All	
		Contracted Services	621SRV	\$9,057	0.15%	\$10,415	0.16%	14.99%		
		Other	6280TH	\$52,433	0.89%	\$66,745	1.05%	27.30%	Account All	
		Repairs & Mainten..	627MNT	\$29,148	0.50%	\$24,320	0.38%	-16.56%		
		Supplies	622SUP	\$28,743	0.49%	\$32,850	0.52%	14.29%	Program 01 Instruction	
		Travel	624TRV	\$10,947	0.19%	\$32,264	0.51%	194.73%		
		Waivers & Scholar..	628WAV	\$46,984	0.80%	\$45,000	0.71%	-4.22%	Activity All	
		<b>Subcategory Total</b>				<b>\$198,950</b>	<b>3.39%</b>	<b>\$225,208</b>		<b>3.54%</b>
<b>Category Total</b>				<b>\$198,950</b>	<b>3.39%</b>	<b>\$225,208</b>	<b>3.54%</b>	<b>13.20%</b>	Location All	
Capital and Transfers	Capital	Capital Equipment	631CEQ	\$65,675	1.12%	\$0	0.00%	-100.00%	Fund Type All	
		<b>Subcategory Total</b>				<b>\$65,675</b>	<b>1.12%</b>	<b>\$0</b>		<b>0.00%</b>
	Transfers	NonMandatory Tra..	688NXF	\$162,479	2.77%				Account Type All	
<b>Subcategory Total</b>				<b>\$162,479</b>	<b>2.77%</b>					
<b>Category Total</b>				<b>\$228,154</b>	<b>3.88%</b>	<b>\$0</b>	<b>0.00%</b>	<b>-100.00%</b>		
<b>Total Expenses</b>				<b>\$5,873,244</b>	<b>100.00%</b>	<b>\$6,363,442</b>	<b>100.00%</b>	<b>8.35%</b>		

FY Comparisons:  
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 Selected FY Actual to Next Budget  
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Montana University System  
 Current Unrestricted Expenditures  
 FY24 Actuals to FY25 Budgeted  
 Chart of Accounts: All  
 Reporting Units: Great Falls College

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FY Comparison  
Next FY

Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY24	% of Total	Budget FY25	% of Total Budget	% Change		
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$3,000	0.22%				Net/Gross Tuition Net	
		Contract Administrat..	611ADM	\$96,338	6.99%	\$101,026	7.65%	4.87%		
		Classified	611CLS	\$376,418	27.31%	\$342,639	25.96%	-8.97%	Chart of Accounts	
		Contract Professio..	611PRF	\$230,912	16.75%	\$264,102	20.01%	14.37%	<input checked="" type="checkbox"/> MSU	
		Other Salaries	612OTS	\$7,342	0.53%	\$12,700	0.96%	72.97%	<input checked="" type="checkbox"/> UM	
		Other Compensati..	6130TC	\$2,511	0.18%	\$2,040	0.15%	-18.77%	Ed Units or Agencies	
	<b>Subcategory Total</b>				<b>\$716,521</b>	<b>51.98%</b>	<b>\$722,507</b>	<b>54.74%</b>	<b>0.84%</b>	<input checked="" type="checkbox"/> Agencies
	Benefits	Employee Benefits	614BEN	\$282,453	20.49%	\$269,502	20.42%	-4.59%	<input checked="" type="checkbox"/> Ed Units	
		Termination Pay	615TRP	\$13,033	0.95%				Reporting Units	
		<b>Subcategory Total</b>			<b>\$295,486</b>	<b>21.44%</b>	<b>\$269,502</b>	<b>20.42%</b>	<b>-8.79%</b>	Great Falls College
<b>Category Total</b>			<b>\$1,012,008</b>	<b>73.42%</b>	<b>\$992,009</b>	<b>75.15%</b>	<b>-1.98%</b>	Fund All		
Operating Expenses	Operating Expenses	Communications	623COM	\$99,430	7.21%	\$102,145	7.74%	2.73%	Org All	
		Contracted Services	621SRV	\$42,219	3.06%	\$1,900	0.14%	-95.50%	Account All	
		Other	6280TH	\$38,277	2.78%	\$68,526	5.19%	79.03%	Program 04 Academic Support	
		Rent	625RNT	\$46	0.00%				Activity All	
		Repairs & Mainten..	627MNT	\$135,607	9.84%	\$124,845	9.46%	-7.94%	Location All	
		Supplies	622SUP	\$46,349	3.36%	\$11,700	0.89%	-74.76%	Fund Type All	
		Travel	624TRV	\$4,490	0.33%	\$18,880	1.43%	320.49%	Account Type All	
<b>Subcategory Total</b>			<b>\$366,418</b>	<b>26.58%</b>	<b>\$327,996</b>	<b>24.85%</b>	<b>-10.49%</b>			
<b>Category Total</b>			<b>\$366,418</b>	<b>26.58%</b>	<b>\$327,996</b>	<b>24.85%</b>	<b>-10.49%</b>			
Capital and Transfers	Capital	Capital Equipment	631CEQ							
		<b>Subcategory Total</b>								
<b>Category Total</b>										
<b>Total Expenses</b>				<b>\$1,378,426</b>	<b>100.00%</b>	<b>\$1,320,005</b>	<b>100.00%</b>	<b>-4.24%</b>		

FY Comparisons:  
 Selected FY Actual to Current Budget  
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 ■ Next FY

Montana University System  
 Current Unrestricted Expenditures  
 FY24 Actuals to FY25 Budgeted  
 Chart of Accounts: All  
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FY Comparison  
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Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY24	% of Total	Budget FY25	% of Total Budget	% Change	
Personal Services	Salaries and Wages	Contract Administrative	611ADM	\$54,391	4.13%	\$88,400	5.79%	62.53%	Net/Gross Tuition Net
		Classified	611CLS	\$442,245	33.56%	\$513,379	33.64%	16.08%	Chart of Accounts
		Contract Professional	611PRF	\$344,101	26.11%	\$362,694	23.77%	5.40%	<input checked="" type="checkbox"/> MSU <input checked="" type="checkbox"/> UM
		Other Salaries	612OTS	\$2,131	0.16%	\$13,300	0.87%	524.19%	Ed Units or Agencies
		Other Compensation	613OTC	\$1,442	0.11%	\$2,300	0.15%	59.52%	<input checked="" type="checkbox"/> Agencies <input checked="" type="checkbox"/> Ed Units
		<b>Subcategory Total</b>		<b>\$844,308</b>	<b>64.07%</b>	<b>\$980,073</b>	<b>64.23%</b>	<b>16.08%</b>	
	Benefits	Employee Benefits	614BEN	\$352,908	26.78%	\$389,890	25.55%	10.48%	Reporting Units
Termination Pay		615TRP	\$12,608	0.96%				Great Falls College	
<b>Subcategory Total</b>			<b>\$365,516</b>	<b>27.74%</b>	<b>\$389,890</b>	<b>25.55%</b>	<b>6.67%</b>	Fund	
<b>Category Total</b>			<b>\$1,209,824</b>	<b>91.81%</b>	<b>\$1,369,963</b>	<b>89.78%</b>	<b>13.24%</b>	All	
Operating Expenses	Operating Expenses	Communications	623COM	\$15,555	1.18%	\$17,415	1.14%	11.96%	Org
		Contracted Services	621SRV	\$9,447	0.72%	\$27,575	1.81%	191.88%	All
		Other	628OTH	\$14,788	1.12%	\$19,425	1.27%	31.36%	Account
		Rent	625RNT	\$0	0.00%	\$1,500	0.10%		All
		Repairs & Maintenance	627MNT	\$35,433	2.69%	\$54,710	3.59%	54.41%	Program
		Supplies	622SUP	\$22,641	1.72%	\$20,915	1.37%	-7.62%	05 Student Services
		Travel	624TRV	\$10,106	0.77%	\$14,460	0.95%	43.09%	Activity
<b>Subcategory Total</b>		<b>\$107,970</b>	<b>8.19%</b>	<b>\$156,000</b>	<b>10.22%</b>	<b>44.49%</b>	All		
<b>Category Total</b>			<b>\$107,970</b>	<b>8.19%</b>	<b>\$156,000</b>	<b>10.22%</b>	<b>44.49%</b>	Location	
<b>Total Expenses</b>			<b>\$1,317,794</b>	<b>100.00%</b>	<b>\$1,525,963</b>	<b>100.00%</b>	<b>15.80%</b>	All	

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Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY24	% of Total	Budget FY25	% of Total Budget	% Change		
Personal Services	Salaries and Wages	Contract Administrat..	611ADM	\$272,935	19.49%	\$361,299	26.27%	32.38%	Net/Gross Tuition Net  Chart of Accounts <input checked="" type="checkbox"/> MSU <input checked="" type="checkbox"/> UM  Ed Units or Agencies <input checked="" type="checkbox"/> Agencies <input checked="" type="checkbox"/> 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	
		Classified	611CLS	\$290,458	20.74%	\$311,254	22.63%	7.16%		
		Contract Professio..	611PRF	\$246,743	17.62%	\$151,226	11.00%	-38.71%		
		Other Salaries	612OTS	\$11,131	0.79%	\$2,200	0.16%	-80.24%		
		Other Compensati..	6130TC	\$16,828	1.20%	\$4,900	0.36%	-70.88%		
	<b>Subcategory Total</b>				<b>\$838,095</b>	<b>59.84%</b>	<b>\$830,879</b>	<b>60.41%</b>		<b>-0.86%</b>
	Benefits	Employee Benefits	614BEN	\$303,023	21.64%	\$292,899	21.30%	-3.34%		
		Termination Pay	615TRP	\$44,157	3.15%					
		<b>Subcategory Total</b>				<b>\$347,180</b>	<b>24.79%</b>	<b>\$292,899</b>		<b>21.30%</b>
	<b>Category Total</b>				<b>\$1,185,275</b>	<b>84.64%</b>	<b>\$1,123,778</b>	<b>81.71%</b>		<b>-5.19%</b>
Operating Expenses	Operating Expenses	Communications	623COM	\$36,868	2.63%	\$26,875	1.95%	-27.11%		
		Contracted Services	621SRV	\$38,300	2.73%	\$34,221	2.49%	-10.65%		
		Other	6280TH	\$47,509	3.39%	\$93,700	6.81%	97.23%		
		Rent	625RNT	\$0	0.00%	\$200	0.01%			
		Repairs & Mainten..	627MNT	\$55,470	3.96%	\$66,145	4.81%	19.24%		
		Supplies	622SUP	\$8,387	0.60%	\$6,150	0.45%	-26.68%		
		Travel	624TRV	\$17,943	1.28%	\$24,220	1.76%	34.98%		
		<b>Subcategory Total</b>				<b>\$204,478</b>	<b>14.60%</b>	<b>\$251,511</b>	<b>18.29%</b>	<b>23.00%</b>
<b>Category Total</b>				<b>\$204,478</b>	<b>14.60%</b>	<b>\$251,511</b>	<b>18.29%</b>	<b>23.00%</b>		
Capital and Transfers	Capital	Capital Equipment	631CEQ	\$0	0.00%					
		<b>Subcategory Total</b>				<b>\$0</b>	<b>0.00%</b>			
	Transfers	NonMandatory Tra..	688NXF	\$10,700	0.76%					
<b>Subcategory Total</b>				<b>\$10,700</b>	<b>0.76%</b>					
<b>Category Total</b>				<b>\$10,700</b>	<b>0.76%</b>					
<b>Total Expenses</b>				<b>\$1,400,453</b>	<b>100.00%</b>	<b>\$1,375,289</b>	<b>100.00%</b>	<b>-1.80%</b>		



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  
 FY24 Actuals to FY25 Budgeted  
 Chart of Accounts: All  
 Reporting Units: Great Falls College

Fiscal Year  
24

Period  
14

FY Comparison  
Next FY

Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY24	% of Total	Budget FY25	% of Total Budget	% Change	
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$2,200	0.19%				Net/Gross Tuition Net  Chart of Accounts <input checked="" type="checkbox"/> MSU <input checked="" type="checkbox"/> UM  Ed Units or Agencies <input checked="" type="checkbox"/> Agencies <input checked="" type="checkbox"/> 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
		Classified	611CLS	\$203,335	18.01%	\$235,861	21.88%	16.00%	
		Contract Professio..	611PRF	\$79,079	7.00%	\$88,612	8.22%	12.05%	
		Other Compensati..	6130TC						
	<b>Subcategory Total</b>			<b>\$284,614</b>	<b>25.20%</b>	<b>\$324,473</b>	<b>30.10%</b>	<b>14.00%</b>	
	Benefits	Employee Benefits	614BEN	\$140,171	12.41%	\$151,473	14.05%	8.06%	
		Termination Pay	615TRP	\$9,475	0.84%				
		<b>Subcategory Total</b>			<b>\$149,646</b>	<b>13.25%</b>	<b>\$151,473</b>	<b>14.05%</b>	
	<b>Category Total</b>			<b>\$434,260</b>	<b>38.46%</b>	<b>\$475,946</b>	<b>44.16%</b>	<b>9.60%</b>	
	Operating Expenses	Operating Expenses	Communications	623COM	\$14,689	1.30%	\$12,030	1.12%	
Contracted Services			621SRV	\$44,774	3.96%	\$5,000	0.46%	-88.83%	
Other			6280TH	\$24,402	2.16%	\$23,800	2.21%	-2.47%	
Rent			625RNT	\$0	0.00%	\$1,000	0.09%		
Repairs & Mainten..			627MNT	\$89,305	7.91%	\$86,200	8.00%	-3.48%	
Supplies			622SUP	\$110,519	9.79%	\$44,800	4.16%	-59.46%	
Travel			624TRV	\$697	0.06%	\$2,050	0.19%	193.91%	
Utilities			626UTL	\$367,097	32.51%	\$347,000	32.19%	-5.47%	
<b>Subcategory Total</b>			<b>\$651,483</b>	<b>57.69%</b>	<b>\$521,880</b>	<b>48.42%</b>	<b>-19.89%</b>		
<b>Category Total</b>			<b>\$651,483</b>	<b>57.69%</b>	<b>\$521,880</b>	<b>48.42%</b>	<b>-19.89%</b>		
Capital and Transfers	Capital	Capital Building	643CBL	\$23,855	2.11%				
		Capital Equipment	631CEQ	\$19,659	1.74%	\$80,000	7.42%	306.93%	
		Capital Other Impr..	645COI						
		Debt Service	650DBT						
		<b>Subcategory Total</b>			<b>\$43,514</b>	<b>3.85%</b>	<b>\$80,000</b>	<b>7.42%</b>	<b>83.85%</b>
<b>Category Total</b>			<b>\$43,514</b>	<b>3.85%</b>	<b>\$80,000</b>	<b>7.42%</b>	<b>83.85%</b>		
<b>Total Expenses</b>				<b>\$1,129,257</b>	<b>100.00%</b>	<b>\$1,077,826</b>	<b>100.00%</b>	<b>-4.55%</b>	

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  
 FY24 Actuals to FY25 Budgeted  
 Chart of Accounts: All  
 Reporting Units: Great Falls College

Fiscal Year  
24

Period  
14

FY Comparison  
Next FY

Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY24	% of Total	Budget FY25	% of Total Budget	% Change
Operating Expenses	Operating Expenses	Waivers & Scholarships	628WAV	\$35,800	100.00%	\$34,800	100.00%	-2.79%
		<b>Subcategory Total</b>		<b>\$35,800</b>	<b>100.00%</b>	<b>\$34,800</b>	<b>100.00%</b>	<b>-2.79%</b>
	<b>Category Total</b>			<b>\$35,800</b>	<b>100.00%</b>	<b>\$34,800</b>	<b>100.00%</b>	<b>-2.79%</b>
<b>Total Expenses</b>				<b>\$35,800</b>	<b>100.00%</b>	<b>\$34,800</b>	<b>100.00%</b>	<b>-2.79%</b>

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  
08 Scholarships & Fello..

Activity  
All

Location  
All

Fund Type  
All

Account Type  
All

The Montana University System  
 5-Year Comparison by Program  
 Fiscal Year 2025  
 Chart of Accounts: All  
 Reporting Units: Great Falls College

Fiscal Year  
 2025

Chart of Accounts  
 MSU  
 UM

Program	2021	2022	2023	2024	2025 Budgeted	
Instruction	\$5,546,375	\$4,981,780	\$5,607,574	\$5,873,244	\$6,363,442	Ed Units or Agencies All
Public Service	\$89,198	\$115,605	\$113,017	\$0		
Academic Support	\$1,175,664	\$1,050,015	\$1,561,370	\$1,378,426	\$1,320,005	Reporting Unit Great Falls College
Student Services	\$1,282,428	\$1,113,486	\$1,249,685	\$1,317,794	\$1,525,963	
Institutional Support	\$1,321,995	\$1,176,985	\$1,223,617	\$1,400,453	\$1,375,289	Program All
Operation & Maintenance of Plant	\$1,193,823	\$1,024,364	\$1,245,858	\$1,129,257	\$1,077,826	
Scholarships & Fellowships	\$2,000			\$35,800	\$34,800	Fund All
<b>Grand Total</b>	<b>\$10,611,483</b>	<b>\$9,462,236</b>	<b>\$11,001,120</b>	<b>\$11,134,975</b>	<b>\$11,697,325</b>	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  
 FY24 Actuals to FY25 Budgeted

Fiscal Year  
24

Period  
14

Aid Type	Award Type	Actual FY24	% of Total	Budget FY25	% of Total Budget	% Change
Discounts	Non resident Undergraduate*	\$17,363	6.56%			
	<b>Total</b>	<b>\$17,363</b>	<b>6.56%</b>			
Scholarships & Grants	MT Senior Citizen Waiver	\$3,042	1.15%	\$1,875	0.74%	-38.36%
	Resident Undergraduate	\$16,327	6.17%	\$18,658	7.40%	14.28%
	<b>Total</b>	<b>\$19,369</b>	<b>7.32%</b>	<b>\$20,533</b>	<b>8.14%</b>	<b>6.01%</b>
Waivers	American Indian Waiver	\$100,940	38.13%	\$108,566	43.04%	7.55%
	Dependent Waiver	\$789	0.30%	\$2,298	0.91%	191.30%
	Employee Waiver	\$6,205	2.34%	\$6,184	2.45%	-0.34%
	Federal Yellow Ribbon Program	\$0	0.00%			
	Honorably Discharged Veteran Waivr	\$3,807	1.44%	\$2,927	1.16%	-23.12%
	MT National Guard Tuition Waiver	\$24,274	9.17%	\$21,880	8.67%	-9.86%
	MUS High School Honors	\$9,211	3.48%	\$7,552	2.99%	-18.01%
	Peace & Fire Orphans	\$0	0.00%	\$2,491	0.99%	
	<b>Total</b>	<b>\$145,226</b>	<b>54.86%</b>	<b>\$151,898</b>	<b>60.22%</b>	<b>4.59%</b>
Cash Scholarships	Scholarships & Fellowships	\$1,000	0.38%			
	<b>Total</b>	<b>\$1,000</b>	<b>0.38%</b>			
Other***	Scholarships & Fellowships	\$81,784	30.89%	\$79,800	31.64%	-2.43%
	<b>Total</b>	<b>\$81,784</b>	<b>30.89%</b>	<b>\$79,800</b>	<b>31.64%</b>	<b>-2.43%</b>
<b>Grand Total</b>		<b>\$264,742</b>	<b>100.00%</b>	<b>\$252,231</b>	<b>100.00%</b>	<b>-4.73%</b>

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  
FY25

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Auxiliary	25	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	\$1,196,420	\$1,035,850		\$1,035,850	\$193,282	\$868,700		\$1,061,982	\$0	\$1,170,288
<b>Grand Total</b>	<b>\$1,196,420</b>	<b>\$1,035,850</b>		<b>\$1,035,850</b>	<b>\$193,282</b>	<b>\$868,700</b>		<b>\$1,061,982</b>	<b>\$0</b>	<b>\$1,170,288</b>

Chart of Accounts: All  
Great Falls College MSU  
Actuals for Auxiliary  
FY24

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Auxiliary	24	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	\$1,177,829	\$1,032,972		\$1,032,972	\$175,262	\$839,119		\$1,014,381	\$0	\$1,196,420
<b>Grand Total</b>	<b>\$1,177,829</b>	<b>\$1,032,972</b>		<b>\$1,032,972</b>	<b>\$175,262</b>	<b>\$839,119</b>		<b>\$1,014,381</b>	<b>\$0</b>	<b>\$1,196,420</b>

**Chart of Accounts: All  
Great Falls College MSU  
Budget 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	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	\$42,489	\$40,700	\$4,500	\$45,200	\$7,000	\$42,320	\$5,000	\$54,320		\$33,369
Campus Sales & Services	\$872,149	\$383,800		\$383,800		\$839,125		\$839,125	\$0	\$416,824
Designated Gifts	\$81,726	\$36,500		\$36,500		\$64,675	\$15,000	\$79,675		\$38,551
Designated Scholarships	\$10,947	\$32,800		\$32,800	\$32,801			\$32,801		\$10,946
General Designated	\$1,738,478	\$212,450		\$212,450	\$57,124	\$195,980	\$55,700	\$308,804		\$1,642,124
Instructional Fees	\$1,423,455	\$1,104,565		\$1,104,565	\$393,156	\$514,450		\$907,606		\$1,620,414
<b>Grand Total</b>	<b>\$4,169,244</b>	<b>\$1,810,815</b>	<b>\$4,500</b>	<b>\$1,815,315</b>	<b>\$490,081</b>	<b>\$1,656,550</b>	<b>\$75,700</b>	<b>\$2,222,331</b>	<b>\$0</b>	<b>\$3,762,228</b>

Chart of Accounts: All  
Great Falls College MSU  
Actuals for Designated  
FY24

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Designated	24	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	\$56,986	\$37,150	\$7,629	\$44,779	\$6,638	\$45,637	\$7,000	\$59,275		\$42,489
Campus Sales & Services	\$525,716	\$508,096	\$44	\$508,140		\$161,707		\$161,707	\$0	\$872,149
Designated Gifts	\$26,296	\$146,860		\$146,860		\$18,430	\$73,000	\$91,430		\$81,726
Designated Scholarships	\$0	\$28,247		\$28,247	\$17,300			\$17,300		\$10,947
General Designated	\$1,898,991	\$56,339	\$154,596	\$210,935	\$54,759	\$172,541	\$144,149	\$371,448		\$1,738,478
Instructional Fees	\$1,235,917	\$1,088,355	\$8,253	\$1,096,608	\$371,403	\$526,870	\$10,797	\$909,070		\$1,423,455
<b>Grand Total</b>	<b>\$3,743,906</b>	<b>\$1,865,048</b>	<b>\$170,522</b>	<b>\$2,035,569</b>	<b>\$450,100</b>	<b>\$925,185</b>	<b>\$234,946</b>	<b>\$1,610,231</b>	<b>\$0</b>	<b>\$4,169,244</b>



Chart of Accounts: All  
Great Falls College MSU  
Budget 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	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
<b>Grand Total</b>	<b>\$11,300</b>			<b>\$0</b>				<b>\$0</b>		<b>\$11,300</b>

**Chart of Accounts: All  
 Great Falls College MSU  
 Actuals for Endowments  
 FY24**

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Endowments	24	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
<b>Grand Total</b>	<b>\$11,300</b>			<b>\$0</b>				<b>\$0</b>		<b>\$11,300</b>

Chart of Accounts: All  
Great Falls College MSU  
Budget 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	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	\$149,803			\$0		\$149,800		\$149,800		\$3
Unexpended Plant	\$956,722	\$357,200		\$357,200		\$579,800		\$579,800		\$734,122
<b>Grand Total</b>	<b>\$1,106,525</b>	<b>\$357,200</b>		<b>\$357,200</b>		<b>\$729,600</b>		<b>\$729,600</b>		<b>\$734,125</b>

Chart of Accounts: All  
Great Falls College MSU  
Actuals for Plant Funds  
FY24

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Plant Funds	24	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	\$186,168			\$0		\$36,365		\$36,365		\$149,803
Unexpended Plant	\$1,028,262	\$350,195		\$350,195	\$575	\$421,160		\$421,735		\$956,722
<b>Grand Total</b>	<b>\$1,214,430</b>	<b>\$350,195</b>		<b>\$350,195</b>	<b>\$575</b>	<b>\$457,525</b>		<b>\$458,100</b>		<b>\$1,106,525</b>

Chart of Accounts: All  
Great Falls College MSU  
Budget 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	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	\$1,411	\$2,625,000		\$2,625,000	\$39,300	\$2,585,700		\$2,625,000		\$1,411
Other Restricted	\$182,295	\$829,224		\$829,224	\$517,477	\$455,709		\$973,186		\$38,333
Private Gifts & Scholarshi..	\$128,719	\$250,000		\$250,000		\$250,000		\$250,000		\$128,719
<b>Grand Total</b>	<b>\$312,425</b>	<b>\$3,704,224</b>		<b>\$3,704,224</b>	<b>\$556,777</b>	<b>\$3,291,409</b>		<b>\$3,848,186</b>		<b>\$168,463</b>

Chart of Accounts: All  
Great Falls College MSU  
Actuals for Restricted  
FY24

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Restricted	24	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	\$2,518,735		\$2,518,735	\$33,282	\$2,485,453		\$2,518,735		\$1,411
Other Restricted	\$81,049	\$667,938		\$667,938	\$363,976	\$202,340	\$376	\$566,692		\$182,295
Private Gifts & Scholarshi..	\$115,033	\$188,192	\$24,256	\$212,449		\$197,507	\$1,256	\$198,763		\$128,719
<b>Grand Total</b>	<b>\$197,494</b>	<b>\$3,374,865</b>	<b>\$24,256</b>	<b>\$3,399,121</b>	<b>\$397,258</b>	<b>\$2,885,300</b>	<b>\$1,632</b>	<b>\$3,284,190</b>		<b>\$312,425</b>

ALL FUNDS  
FTE EMPLOYEE DATA

UNIT	Great Falls College MSU				
	ACTUAL 2024	PER- CENT	BUDGETED FY 2025	PER- CENT	INCR. (DECR.)
<b>CURRENT UNRESTRICTED FUND:</b>					
Contract Faculty (AY/FY)	75.60	55%	78.10	55%	3.31%
Contract Administrative	6.00	4%	7.00	5%	16.67%
Contract Professional	21.00	15%	21.00	15%	0.00%
Classified	32.50	24%	32.70	23%	0.62%
Graduate Teaching & Research Assistants (GTA & GRA)		0%		0%	
Part-Time and Other	2.80	2%	2.20	2%	-21.43%
TOTAL	137.90	100%	141.00	100%	2.25%
<b>RESTRICTED:</b>					
Contract Faculty (AY/FY)	1.00	23%	1.50	22%	
Contract Administrative		0%		0%	
Contract Professional	1.50	35%	2.50	37%	66.67%
Classified	1.40	33%	2.40	35%	71.43%
Graduate Teaching & Research Assistants (GTA & GRA)		0%		0%	
Part-Time and Other	0.40	9%	0.40	6%	0.00%
TOTAL	4.30	100%	6.80	100%	58.14%
<b>DESIGNATED:</b>					
Contract Faculty (AY/FY)		0%		0%	
Contract Administrative		0%		0%	-
Contract Professional	1.50	27%	1.50	27%	0.00%
Classified	2.80	50%	2.80	50%	0.00%
Graduate Teaching & Research Assistants (GTA & GRA)		0%		0%	-
Part-Time and Other	1.30	23%	1.30	23%	0.00%
TOTAL	5.60	100%	5.60	100%	0.00%
<b>AUXILIARY:</b>					
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%
<b>PLANT:</b>					
Classified					
Part-Time and Other					
TOTAL					
<b>TOTAL FTE:</b>					
Contract Faculty (AY/FY)	76.60	51%	79.60	51%	3.92%
Contract Administrative	6.00	4%	7.00	5%	16.67%
Contract Professional	24.00	16%	27.00	17%	12.50%
Classified	38.70	26%	37.90	24%	-2.07%
Graduate Teaching & Research Assistants (GTA & GRA)	-	0%	-	0%	
Part-Time and Other	4.50	3%	3.90	3%	-13.33%
TOTAL	149.80	100%	155.40	100%	3.74%

\*\*\*Comments\*\*\*

Increase primarily from new Vet Tech program and budgeting for filling positions that were vacant all year.

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

UNIT	NAME	CODE		
	Great Falls College MSU	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 2023 (Actual)	175,012	512,887	473,848	413,445
+ Revenues, Transfers In (Actual FY 24)		10,700		
- Expenditures, Transfers Out (Actual FY24)			143,579	
<b>Fund Balance - FYE 2024 (Actual)</b>	<b>175,012</b>	<b>523,587</b>	<b>330,269</b>	<b>413,445</b>
+ Revenues, Transfers In (Projected FY25)				
- Expenditures, Transfers Out (Projected FY25)		10,700	45,000	
<b>Fund Balance - FYE 2025 (Projected)</b>	<b>175,012</b>	<b>512,887</b>	<b>285,269</b>	<b>413,445</b>
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\*\***

utilization of scholarship to cover anticipated shortfall in reimbursement for 1-2-Free dual enrollment waiver



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

FY 2024

	Budget	Actuals
<b>Project Description</b>		
n/a		

FY 2025

	Budget	Actuals
<b>Project Description</b>		
n/a		

## **Great Falls College**

### **Retirement Reserve Business Plan**

Great Falls College will utilize the retirement reserve funds exclusively for the deposit of General Operating funds, which will be used exclusively to cover the costs of retirement payouts in general operating accounts

There is no plan to make changes to the retirement reserve fund at this time. The current balance of \$175,012 is sufficient to offset future unbudgeted retirements.

Negative Fund Balance Report  
Great Falls College MSU  
Fiscal Year 2024

CHE 115

Name of Fund	Fund Code	Purpose	Balance @ 6/30/24	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 2024

CHE 116

Name of Fund	Fund Code	Purpose	Balance @ 6/30/24	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, 2024

	ORIGINAL AMOUNT OF ISSUE	USES OF FUNDS - PROJECTS/AMOUNTS	PLEDGED REVENUES	AUDITED FY13 DEBT SERVICE RATIO	OUTSTANDING PRINCIPAL BALANCE AT JUNE 30, 2024	FY2025 PRINCIPAL & INTEREST PAYMENT	FY2026 PRINCIPAL & INTEREST PAYMENT	FY2027 PRINCIPAL & INTEREST PAYMENT	FY2028 PRINCIPAL & INTEREST PAYMENT
1									
2									

	OTHER LONG TERM DEBT - SOURCE	ORIGINAL BALANCE	USES OF FUNDS - PROJECTS/AMOUNTS	REVENUE STREAM IDENTIFIED FOR REPAYMENT	JUNE 30, 2023 BALANCE	JUNE 30, 2024 BALANCE	PERCENT CHANGE FY23 TO FY24
1							
2							
3							
4							
5							

	State Building Energy Conservation Program (SBECP)	USES OF FUNDS	JUNE 30, 2023 BALANCE	JUNE 30, 2024 BALANCE	PERCENT CHANGE FY23 TO FY24
1			\$ 0	\$ 0	#DIV/0!

<b>TOTAL OUTSTANDING DEBT at June 30, 2024</b>	<b>\$ 0</b>
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