

Helena College University of Montana

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Helena College University of Montana
ALL FUNDS SUBJECT TO BOARD OF REGENTS APPROVAL
FISCAL YEAR 2016

Campus/Agency	Actual FY 2015	Budgeted FY 2016	Dollar Change Actual 2015 to Budgeted 2016	Percent Change Actual 2015 to Budgeted 2016
Helena College University of Montana:				
Current Operating Unrestricted	\$ 7,622,514	\$ 7,909,259	\$ 286,745	4%
Current Restricted	4,971,288	4,414,422	(556,866)	-11%
Current Designated	1,231,087	1,075,305	(155,782)	-13%
Auxiliary Enterprises	922,586	1,011,386	88,800	10%
Loan & Endowment Funds	3,500	5,000	1,500	43%
Plant Funds	482,674	854,290	371,616	77%
TOTAL ALL FUNDS	\$ 15,233,649	\$ 15,269,662	\$ 36,013	0%

The University of Montana
Helena College UM
Current Unrestricted Expenses
Fiscal Year 2016

Bud 200

Accounts	Level 1 Acct Code	Actual FY 2015	Percent Of Total Expense	Budget FY 2016	Percent Of Total Budget	Percent Change
Personal Services						
Contract Faculty	610FAC	2,148,650	28.19%	2,293,126	28.99%	6.72%
Contract Administrative	611ADM	418,291	5.49%	345,505	4.37%	-17.40%
Classified	611CLS	930,585	12.21%	1,080,620	13.66%	16.12%
Graduate Assistants	611GST	0	0.00%	0	0.00%	0.00%
Contract Professional	611PRF	705,440	9.25%	983,125	12.43%	39.36%
Other Salaries	612OTS	100,488	1.32%	25,000	0.32%	-75.12%
Other Compensation	613OTC	5,887	0.08%	6,931	0.09%	17.73%
Total Salaries and Wages		4,309,341	56.53%	4,734,307	59.86%	9.86%
Employee Benefits	614BEN	1,716,925	22.52%	1,746,957	22.09%	1.75%
Employee Waivers	614BNW	0	0.00%	0	0.00%	0.00%
Termination Benefits	615TRB	0	0.00%	0	0.00%	0.00%
Termination Pay	615TRP	53,435	0.70%	0	0.00%	-100.00%
Other Benefits	619OTB	0	0.00%	0	0.00%	0.00%
Total Benefits		1,770,360	23.23%	1,746,957	22.09%	-1.32%
Total Personal Services		6,079,701	79.76%	6,481,264	81.95%	6.60%
Operating Expenses						
Contracted Services	621SRV	206,288	2.71%	202,412	2.56%	-1.88%
Supplies	622SUP	424,081	5.56%	348,587	4.41%	-17.80%
Communications	623COM	82,250	1.08%	111,620	1.41%	35.71%
Travel	624TRV	46,517	0.61%	45,835	0.58%	-1.47%
Rent	625RNT	25,164	0.33%	31,705	0.40%	25.99%
Utilities	626UTL	237,692	3.12%	258,800	3.27%	8.88%
Repairs & Maintenance	627MNT	117,916	1.55%	103,291	1.31%	-12.40%
Other	628OTH	134,378	1.76%	134,096	1.70%	-0.21%
Waivers & Scholarships	628WAV	100,823	1.32%	100,000	1.26%	-0.82%
Sponsored Programs Indirect Cost	690IDC	0	0.00%	0	0.00%	0.00%
Costs of Goods Sold	629CGS	8	0.00%	0	0.00%	-100.00%
Total Operating Expenses		1,375,117	18.04%	1,336,346	16.90%	-2.82%
Capital and Transfers						
Capital Equipment	631CEQ	12,146	0.16%	0	0.00%	-100.00%
Capital Land	641CLN	0	0.00%	0	0.00%	0.00%
Capital Building	643CBL	0	0.00%	0	0.00%	0.00%
Capital Other Improvements	645COI	0	0.00%	0	0.00%	0.00%
Debt Service	650DBT	61,649	0.81%	61,649	0.78%	0.00%
Total Capital		73,795	0.97%	61,649	0.78%	-16.46%
Mandatory Transfer Out	687MXF	0	0.00%	0	0.00%	0.00%
NonMandatory Transfer Out	688NXF	93,901	1.23%	30,000	0.38%	-68.05%
Intra-Entity Exp-External	689XFR	0	0.00%	0	0.00%	0.00%
Total Transfers		93,901	1.23%	30,000	0.38%	-68.05%
Total Capital and Transfers		167,696	2.20%	91,649	1.16%	-45.35%
Total Expenses		7,622,514	100.00%	7,909,259	100.00%	3.76%

The University of Montana
Helena College UM
Current Unrestricted Expenses
Fiscal Year 2016
Instruction

Bud 200

Accounts	Level 1 Acct Code	Actual FY 2015	Percent Of Total Expense	Budget FY 2016	Percent Of Total Budget	Percent Change
Personal Services						
Contract Faculty	610FAC	2,148,150	59.81%	2,293,126	60.14%	6.75%
Contract Administrative	611ADM	66,630	1.86%	0	0.00%	-100.00%
Classified	611CLS	35,503	0.99%	40,114	1.05%	12.99%
Graduate Assistants	611GST	0	0.00%	0	0.00%	0.00%
Contract Professional	611PRF	116,114	3.23%	283,460	7.43%	144.12%
Other Salaries	612OTS	5,593	0.16%	0	0.00%	-100.00%
Other Compensation	613OTC	1,714	0.05%	1,428	0.04%	-16.70%
Total Salaries and Wages		2,373,704	66.09%	2,618,128	68.66%	10.30%
Employee Benefits	614BEN	875,603	24.38%	867,204	22.74%	-0.96%
Employee Waivers	614BNW	0	0.00%	0	0.00%	0.00%
Termination Benefits	615TRB	0	0.00%	0	0.00%	0.00%
Termination Pay	615TRP	26,269	0.73%	0	0.00%	-100.00%
Other Benefits	619OTB	0	0.00%	0	0.00%	0.00%
Total Benefits		901,872	25.11%	867,204	22.74%	-3.84%
Total Personal Services		3,275,576	91.20%	3,485,333	91.40%	6.40%
Operating Expenses						
Contracted Services	621SRV	2,212	0.06%	9,300	0.24%	320.48%
Supplies	622SUP	239,915	6.68%	214,046	5.61%	-10.78%
Communications	623COM	54	0.00%	120	0.00%	124.30%
Travel	624TRV	13,313	0.37%	10,295	0.27%	-22.67%
Rent	625RNT	9,750	0.27%	30,940	0.81%	217.34%
Utilities	626UTL	0	0.00%	0	0.00%	0.00%
Repairs & Maintenance	627MNT	18,523	0.52%	33,589	0.88%	81.34%
Other	628OTH	20,063	0.56%	29,525	0.77%	47.16%
Waivers & Scholarships	628WAV	0	0.00%	0	0.00%	0.00%
Sponsored Programs Indirect Cost	690IDC	0	0.00%	0	0.00%	0.00%
Costs of Goods Sold	629CGS	0	0.00%	0	0.00%	0.00%
Total Operating Expenses		303,829	8.46%	327,815	8.60%	7.89%
Capital and Transfers						
Capital Equipment	631CEQ	12,195	0.34%	0	0.00%	-100.00%
Capital Land	641CLN	0	0.00%	0	0.00%	0.00%
Capital Building	643CBL	0	0.00%	0	0.00%	0.00%
Capital Other Improvements	645COI	0	0.00%	0	0.00%	0.00%
Debt Service	650DBT	0	0.00%	0	0.00%	0.00%
Total Capital		12,195	0.34%	0	0.00%	-100.00%
Mandatory Transfer Out	687MXF	0	0.00%	0	0.00%	0.00%
NonMandatory Transfer Out	688NXF	0	0.00%	0	0.00%	0.00%
Intra-Entity Exp-External	689XFR	0	0.00%	0	0.00%	0.00%
Total Transfers		0	0.00%	0	0.00%	0.00%
Total Capital and Transfers		12,195	0.34%	0	0.00%	-100.00%
Total Expenses		3,591,600	100.00%	3,813,148	100.00%	6.17%

The University of Montana
Helena College UM
Current Unrestricted Expenses
Fiscal Year 2016
Organized Research

Bud 200

Accounts	Level 1 Acct Code	Actual FY 2015	Percent Of Total Expense	Budget FY 2016	Percent Of Total Budget	Percent Change
Personal Services						
Contract Faculty	610FAC	0		0		0.00%
Contract Administrative	611ADM	0		0		0.00%
Classified	611CLS	0		0		0.00%
Graduate Assistants	611GST	0		0		0.00%
Contract Professional	611PRF	0		0		0.00%
Other Salaries	612OTS	0		0		0.00%
Other Compensation	613OTC	0		0		0.00%
Total Salaries and Wages		0		0		0.00%
Employee Benefits	614BEN	0		0		0.00%
Employee Waivers	614BNW	0		0		0.00%
Termination Benefits	615TRB	0		0		0.00%
Termination Pay	615TRP	0		0		0.00%
Other Benefits	619OTB	0		0		0.00%
Total Benefits		0		0		0.00%
Total Personal Services		0		0		0.00%
Operating Expenses						
Contracted Services	621SRV	0		0		0.00%
Supplies	622SUP	0		0		0.00%
Communications	623COM	0		0		0.00%
Travel	624TRV	0		0		0.00%
Rent	625RNT	0		0		0.00%
Utilities	626UTL	0		0		0.00%
Repairs & Maintenance	627MNT	0		0		0.00%
Other	628OTH	0		0		0.00%
Waivers & Scholarships	628WAV	0		0		0.00%
Sponsored Programs Indirect Cost	690IDC	0		0		0.00%
Costs of Goods Sold	629CGS	0		0		0.00%
Total Operating Expenses		0		0		0.00%
Capital and Transfers						
Capital Equipment	631CEQ	0		0		0.00%
Capital Land	641CLN	0		0		0.00%
Capital Building	643CBL	0		0		0.00%
Capital Other Improvements	645COI	0		0		0.00%
Debt Service	650DBT	0		0		0.00%
Total Capital		0		0		0.00%
Mandatory Transfer Out	687MXF	0		0		0.00%
NonMandatory Transfer Out	688NXF	0		0		0.00%
Intra-Entity Exp-External	689XFR	0		0		0.00%
Total Transfers		0		0		0.00%
Total Capital and Transfers		0		0		0.00%
Total Expenses		0		0		0.00%

The University of Montana
Helena College UM
Current Unrestricted Expenses
Fiscal Year 2016
Public Service

Bud 200

Accounts	Level 1 Acct Code	Actual FY 2015	Percent Of Total Expense	Budget FY 2016	Percent Of Total Budget	Percent Change
Personal Services						
Contract Faculty	610FAC	0		0		0.00%
Contract Administrative	611ADM	0		0		0.00%
Classified	611CLS	0		0		0.00%
Graduate Assistants	611GST	0		0		0.00%
Contract Professional	611PRF	0		0		0.00%
Other Salaries	612OTS	0		0		0.00%
Other Compensation	613OTC	0		0		0.00%
Total Salaries and Wages		0		0		0.00%
Employee Benefits	614BEN	0		0		0.00%
Employee Waivers	614BNW	0		0		0.00%
Termination Benefits	615TRB	0		0		0.00%
Termination Pay	615TRP	0		0		0.00%
Other Benefits	619OTB	0		0		0.00%
Total Benefits		0		0		0.00%
Total Personal Services		0		0		0.00%
Operating Expenses						
Contracted Services	621SRV	0		0		0.00%
Supplies	622SUP	0		0		0.00%
Communications	623COM	0		0		0.00%
Travel	624TRV	0		0		0.00%
Rent	625RNT	0		0		0.00%
Utilities	626UTL	0		0		0.00%
Repairs & Maintenance	627MNT	0		0		0.00%
Other	628OTH	0		0		0.00%
Waivers & Scholarships	628WAV	0		0		0.00%
Sponsored Programs Indirect Cost	690IDC	0		0		0.00%
Costs of Goods Sold	629CGS	0		0		0.00%
Total Operating Expenses		0		0		0.00%
Capital and Transfers						
Capital Equipment	631CEQ	0		0		0.00%
Capital Land	641CLN	0		0		0.00%
Capital Building	643CBL	0		0		0.00%
Capital Other Improvements	645COI	0		0		0.00%
Debt Service	650DBT	0		0		0.00%
Total Capital		0		0		0.00%
Mandatory Transfer Out	687MXF	0		0		0.00%
NonMandatory Transfer Out	688NXF	0		0		0.00%
Intra-Entity Exp-External	689XFR	0		0		0.00%
Total Transfers		0		0		0.00%
Total Capital and Transfers		0		0		0.00%
Total Expenses		0		0		0.00%

The University of Montana
Helena College UM
Current Unrestricted Expenses
Fiscal Year 2016
Academic Support

Bud 200

Accounts	Level 1 Acct Code	Actual FY 2015	Percent Of Total Expense	Budget FY 2016	Percent Of Total Budget	Percent Change
Personal Services						
Contract Faculty	610FAC	0	0.00%	0	0.00%	0.00%
Contract Administrative	611ADM	85,510	7.59%	76,590	6.64%	-10.43%
Classified	611CLS	322,123	28.59%	369,957	32.05%	14.85%
Graduate Assistants	611GST	0	0.00%	0	0.00%	0.00%
Contract Professional	611PRF	235,628	20.91%	275,869	23.90%	17.08%
Other Salaries	612OTS	13,180	1.17%	0	0.00%	-100.00%
Other Compensation	613OTC	828	0.07%	1,236	0.11%	49.28%
Total Salaries and Wages		657,269	58.34%	723,652	62.69%	10.10%
Employee Benefits	614BEN	286,257	25.41%	299,726	25.97%	4.70%
Employee Waivers	614BNW	0	0.00%	0	0.00%	0.00%
Termination Benefits	615TRB	0	0.00%	0	0.00%	0.00%
Termination Pay	615TRP	20,578	1.83%	0	0.00%	-100.00%
Other Benefits	619OTB	0	0.00%	0	0.00%	0.00%
Total Benefits		306,836	27.24%	299,726	25.97%	-2.32%
Total Personal Services		964,105	85.58%	1,023,378	88.66%	6.15%
Operating Expenses						
Contracted Services	621SRV	8,787	0.78%	6,850	0.59%	-22.04%
Supplies	622SUP	94,423	8.38%	59,112	5.12%	-37.40%
Communications	623COM	993	0.09%	0	0.00%	-100.00%
Travel	624TRV	12,818	1.14%	12,950	1.12%	1.03%
Rent	625RNT	1,380	0.12%	700	0.06%	-49.27%
Utilities	626UTL	0	0.00%	0	0.00%	0.00%
Repairs & Maintenance	627MNT	18,325	1.63%	16,000	1.39%	-12.69%
Other	628OTH	25,833	2.29%	35,274	3.06%	36.55%
Waivers & Scholarships	628WAV	0	0.00%	0	0.00%	0.00%
Sponsored Programs Indirect Cost	690IDC	0	0.00%	0	0.00%	0.00%
Costs of Goods Sold	629CGS	0	0.00%	0	0.00%	0.00%
Total Operating Expenses		162,559	14.43%	130,886	11.34%	-19.48%
Capital and Transfers						
Capital Equipment	631CEQ	-49	0.00%	0	0.00%	-100.00%
Capital Land	641CLN	0	0.00%	0	0.00%	0.00%
Capital Building	643CBL	0	0.00%	0	0.00%	0.00%
Capital Other Improvements	645COI	0	0.00%	0	0.00%	0.00%
Debt Service	650DBT	0	0.00%	0	0.00%	0.00%
Total Capital		-49	0.00%	0	0.00%	-100.00%
Mandatory Transfer Out	687MXF	0	0.00%	0	0.00%	0.00%
NonMandatory Transfer Out	688NXF	0	0.00%	0	0.00%	0.00%
Intra-Entity Exp-External	689XFR	0	0.00%	0	0.00%	0.00%
Total Transfers		0	0.00%	0	0.00%	0.00%
Total Capital and Transfers		-49	0.00%	0	0.00%	-100.00%
Total Expenses		1,126,615	100.00%	1,154,264	100.00%	2.45%

The University of Montana
Helena College UM
Current Unrestricted Expenses
Fiscal Year 2016
Student Services

Bud 200

Accounts	Level 1 Acct Code	Actual FY 2015	Percent Of Total Expense	Budget FY 2016	Percent Of Total Budget	Percent Change
Personal Services						
Contract Faculty	610FAC	500	0.06%	0	0.00%	-100.00%
Contract Administrative	611ADM	75,200	8.42%	76,435	7.48%	1.64%
Classified	611CLS	178,356	19.97%	274,995	26.90%	54.18%
Graduate Assistants	611GST	0	0.00%	0	0.00%	0.00%
Contract Professional	611PRF	243,177	27.22%	272,860	26.69%	12.21%
Other Salaries	612OTS	49,716	5.57%	0	0.00%	-100.00%
Other Compensation	613OTC	408	0.05%	1,656	0.16%	305.88%
Total Salaries and Wages		547,358	61.27%	625,946	61.23%	14.36%
Employee Benefits	614BEN	233,142	26.10%	269,914	26.40%	15.77%
Employee Waivers	614BNW	0	0.00%	0	0.00%	0.00%
Termination Benefits	615TRB	0	0.00%	0	0.00%	0.00%
Termination Pay	615TRP	1,968	0.22%	0	0.00%	-100.00%
Other Benefits	619OTB	0	0.00%	0	0.00%	0.00%
Total Benefits		235,111	26.32%	269,914	26.40%	14.80%
Total Personal Services		782,469	87.59%	895,860	87.64%	14.49%
Operating Expenses						
Contracted Services	621SRV	35,103	3.93%	56,573	5.53%	61.16%
Supplies	622SUP	19,529	2.19%	9,019	0.88%	-53.82%
Communications	623COM	22,742	2.55%	28,000	2.74%	23.12%
Travel	624TRV	11,938	1.34%	16,840	1.65%	41.06%
Rent	625RNT	7,235	0.81%	65	0.01%	-99.10%
Utilities	626UTL	0	0.00%	0	0.00%	0.00%
Repairs & Maintenance	627MNT	810	0.09%	5,000	0.49%	517.31%
Other	628OTH	13,501	1.51%	10,863	1.06%	-19.54%
Waivers & Scholarships	628WAV	0	0.00%	0	0.00%	0.00%
Sponsored Programs Indirect Cost	690IDC	0	0.00%	0	0.00%	0.00%
Costs of Goods Sold	629CGS	0	0.00%	0	0.00%	0.00%
Total Operating Expenses		110,857	12.41%	126,360	12.36%	13.98%
Capital and Transfers						
Capital Equipment	631CEQ	0	0.00%	0	0.00%	0.00%
Capital Land	641CLN	0	0.00%	0	0.00%	0.00%
Capital Building	643CBL	0	0.00%	0	0.00%	0.00%
Capital Other Improvements	645COI	0	0.00%	0	0.00%	0.00%
Debt Service	650DBT	0	0.00%	0	0.00%	0.00%
Total Capital		0	0.00%	0	0.00%	0.00%
Mandatory Transfer Out	687MXF	0	0.00%	0	0.00%	0.00%
NonMandatory Transfer Out	688NXF	0	0.00%	0	0.00%	0.00%
Intra-Entity Exp-External	689XFR	0	0.00%	0	0.00%	0.00%
Total Transfers		0	0.00%	0	0.00%	0.00%
Total Capital and Transfers		0	0.00%	0	0.00%	0.00%
Total Expenses		893,326	100.00%	1,022,220	100.00%	14.43%

The University of Montana
Helena College UM
Current Unrestricted Expenses
Fiscal Year 2016
Institutional Support

Bud 200

Accounts	Level 1 Acct Code	Actual FY 2015	Percent Of Total Expense	Budget FY 2016	Percent Of Total Budget	Percent Change
Personal Services						
Contract Faculty	610FAC	0	0.00%	0	0.00%	0.00%
Contract Administrative	611ADM	190,951	18.70%	192,480	21.01%	0.80%
Classified	611CLS	224,669	22.00%	192,105	20.96%	-14.49%
Graduate Assistants	611GST	0	0.00%	0	0.00%	0.00%
Contract Professional	611PRF	52,880	5.18%	82,380	8.99%	55.79%
Other Salaries	612OTS	2,623	0.26%	0	0.00%	-100.00%
Other Compensation	613OTC	2,112	0.21%	1,783	0.19%	-15.58%
Total Salaries and Wages		473,235	46.34%	468,748	51.15%	-0.95%
Employee Benefits	614BEN	190,784	18.68%	167,669	18.30%	-12.12%
Employee Waivers	614BNW	0	0.00%	0	0.00%	0.00%
Termination Benefits	615TRB	0	0.00%	0	0.00%	0.00%
Termination Pay	615TRP	3,817	0.37%	0	0.00%	-100.00%
Other Benefits	619OTB	0	0.00%	0	0.00%	0.00%
Total Benefits		194,601	19.05%	167,669	18.30%	-13.84%
Total Personal Services		667,836	65.39%	636,417	69.45%	-4.70%
Operating Expenses						
Contracted Services	621SRV	109,082	10.68%	110,989	12.11%	1.75%
Supplies	622SUP	14,897	1.46%	7,160	0.78%	-51.94%
Communications	623COM	41,612	4.07%	83,500	9.11%	100.66%
Travel	624TRV	8,390	0.82%	5,750	0.63%	-31.46%
Rent	625RNT	3,048	0.30%	0	0.00%	-100.00%
Utilities	626UTL	0	0.00%	0	0.00%	0.00%
Repairs & Maintenance	627MNT	19,488	1.91%	0	0.00%	-100.00%
Other	628OTH	63,074	6.18%	42,534	4.64%	-32.56%
Waivers & Scholarships	628WAV	0	0.00%	0	0.00%	0.00%
Sponsored Programs Indirect Cost	690IDC	0	0.00%	0	0.00%	0.00%
Costs of Goods Sold	629CGS	0	0.00%	0	0.00%	0.00%
Total Operating Expenses		259,592	25.42%	249,933	27.27%	-3.72%
Capital and Transfers						
Capital Equipment	631CEQ	0	0.00%	0	0.00%	0.00%
Capital Land	641CLN	0	0.00%	0	0.00%	0.00%
Capital Building	643CBL	0	0.00%	0	0.00%	0.00%
Capital Other Improvements	645COI	0	0.00%	0	0.00%	0.00%
Debt Service	650DBT	0	0.00%	0	0.00%	0.00%
Total Capital		0	0.00%	0	0.00%	0.00%
Mandatory Transfer Out	687MXF	0	0.00%	0	0.00%	0.00%
NonMandatory Transfer Out	688NXF	93,901	9.19%	30,000	3.27%	-68.05%
Intra-Entity Exp-External	689XFR	0	0.00%	0	0.00%	0.00%
Total Transfers		93,901	9.19%	30,000	3.27%	-68.05%
Total Capital and Transfers		93,901	9.19%	30,000	3.27%	-68.05%
Total Expenses		1,021,328	100.00%	916,350	100.00%	-10.28%

The University of Montana
Helena College UM
Current Unrestricted Expenses
Fiscal Year 2016
Operation & Maintenance of Plant

Bud 200

Accounts	Level 1 Acct Code	Actual FY 2015	Percent Of Total Expense	Budget FY 2016	Percent Of Total Budget	Percent Change
Personal Services						
Contract Faculty	610FAC	0	0.00%	0	0.00%	0.00%
Contract Administrative	611ADM	0	0.00%	0	0.00%	0.00%
Classified	611CLS	169,934	19.12%	203,449	22.52%	19.72%
Graduate Assistants	611GST	0	0.00%	0	0.00%	0.00%
Contract Professional	611PRF	57,641	6.49%	68,556	7.59%	18.94%
Other Salaries	612OTS	29,376	3.31%	25,000	2.77%	-14.90%
Other Compensation	613OTC	825	0.09%	828	0.09%	0.37%
Total Salaries and Wages		257,775	29.00%	297,833	32.97%	15.54%
Employee Benefits	614BEN	131,137	14.75%	142,443	15.77%	8.62%
Employee Waivers	614BNW	0	0.00%	0	0.00%	0.00%
Termination Benefits	615TRB	0	0.00%	0	0.00%	0.00%
Termination Pay	615TRP	802	0.09%	0	0.00%	-100.00%
Other Benefits	619OTB	0	0.00%	0	0.00%	0.00%
Total Benefits		131,940	14.84%	142,443	15.77%	7.96%
Total Personal Services		389,715	43.85%	440,276	48.74%	12.97%
Operating Expenses						
Contracted Services	621SRV	51,105	5.75%	18,700	2.07%	-63.41%
Supplies	622SUP	55,316	6.22%	59,250	6.56%	7.11%
Communications	623COM	16,849	1.90%	0	0.00%	-100.00%
Travel	624TRV	59	0.01%	0	0.00%	-100.00%
Rent	625RNT	3,752	0.42%	0	0.00%	-100.00%
Utilities	626UTL	237,692	26.74%	258,800	28.65%	8.88%
Repairs & Maintenance	627MNT	60,770	6.84%	48,702	5.39%	-19.86%
Other	628OTH	11,907	1.34%	15,900	1.76%	33.53%
Waivers & Scholarships	628WAV	0	0.00%	0	0.00%	0.00%
Sponsored Programs Indirect Cost	690IDC	0	0.00%	0	0.00%	0.00%
Costs of Goods Sold	629CGS	8	0.00%	0	0.00%	-100.00%
Total Operating Expenses		437,457	49.22%	401,352	44.43%	-8.25%
Capital and Transfers						
Capital Equipment	631CEQ	0	0.00%	0	0.00%	0.00%
Capital Land	641CLN	0	0.00%	0	0.00%	0.00%
Capital Building	643CBL	0	0.00%	0	0.00%	0.00%
Capital Other Improvements	645COI	0	0.00%	0	0.00%	0.00%
Debt Service	650DBT	61,649	6.94%	61,649	6.83%	0.00%
Total Capital		61,649	6.94%	61,649	6.83%	0.00%
Mandatory Transfer Out	687MXF	0	0.00%	0	0.00%	0.00%
NonMandatory Transfer Out	688NXF	0	0.00%	0	0.00%	0.00%
Intra-Entity Exp-External	689XFR	0	0.00%	0	0.00%	0.00%
Total Transfers		0	0.00%	0	0.00%	0.00%
Total Capital and Transfers		61,649	6.94%	61,649	6.83%	0.00%
Total Expenses		888,822	100.00%	903,277	100.00%	1.63%

The University of Montana
Helena College UM
Current Unrestricted Expenses
Fiscal Year 2016
Scholarships & Fellowships

Accounts	Level 1 Acct Code	Actual FY 2015	Percent Of Total Expense	Budget FY 2016	Percent Of Total Budget	Percent Change
Personal Services						
Contract Faculty	610FAC	0	0.00%	0	0.00%	0.00%
Contract Administrative	611ADM	0	0.00%	0	0.00%	0.00%
Classified	611CLS	0	0.00%	0	0.00%	0.00%
Graduate Assistants	611GST	0	0.00%	0	0.00%	0.00%
Contract Professional	611PRF	0	0.00%	0	0.00%	0.00%
Other Salaries	612OTS	0	0.00%	0	0.00%	0.00%
Other Compensation	613OTC	0	0.00%	0	0.00%	0.00%
Total Salaries and Wages		0	0.00%	0	0.00%	0.00%
Employee Benefits	614BEN	0	0.00%	0	0.00%	0.00%
Employee Waivers	614BNW	0	0.00%	0	0.00%	0.00%
Termination Benefits	615TRB	0	0.00%	0	0.00%	0.00%
Termination Pay	615TRP	0	0.00%	0	0.00%	0.00%
Other Benefits	619OTB	0	0.00%	0	0.00%	0.00%
Total Benefits		0	0.00%	0	0.00%	0.00%
Total Personal Services		0	0.00%	0	0.00%	0.00%
Operating Expenses						
Contracted Services	621SRV	0	0.00%	0	0.00%	0.00%
Supplies	622SUP	0	0.00%	0	0.00%	0.00%
Communications	623COM	0	0.00%	0	0.00%	0.00%
Travel	624TRV	0	0.00%	0	0.00%	0.00%
Rent	625RNT	0	0.00%	0	0.00%	0.00%
Utilities	626UTL	0	0.00%	0	0.00%	0.00%
Repairs & Maintenance	627MNT	0	0.00%	0	0.00%	0.00%
Other	628OTH	0	0.00%	0	0.00%	0.00%
Waivers & Scholarships	628WAV	100,823	100.00%	100,000	100.00%	-0.82%
Sponsored Programs Indirect Cost	690IDC	0	0.00%	0	0.00%	0.00%
Costs of Goods Sold	629CGS	0	0.00%	0	0.00%	0.00%
Total Operating Expenses		100,823	100.00%	100,000	100.00%	-0.82%
Capital and Transfers						
Capital Equipment	631CEQ	0	0.00%	0	0.00%	0.00%
Capital Land	641CLN	0	0.00%	0	0.00%	0.00%
Capital Building	643CBL	0	0.00%	0	0.00%	0.00%
Capital Other Improvements	645COI	0	0.00%	0	0.00%	0.00%
Debt Service	650DBT	0	0.00%	0	0.00%	0.00%
Total Capital		0	0.00%	0	0.00%	0.00%
Mandatory Transfer Out	687MXF	0	0.00%	0	0.00%	0.00%
NonMandatory Transfer Out	688NXF	0	0.00%	0	0.00%	0.00%
Intra-Entity Exp-External	689XFR	0	0.00%	0	0.00%	0.00%
Total Transfers		0	0.00%	0	0.00%	0.00%
Total Capital and Transfers		0	0.00%	0	0.00%	0.00%
Total Expenses		100,823	100.00%	100,000	100.00%	-0.82%

**The University of Montana
Helena College UM
5 Year Comparison by Program
Fiscal Year 2016**

Bud 220

Program	Actual 2012	Actual 2013	Actual 2014	Actual 2015	Budget 2016	Percent Change
Instruction	3,634,945	3,714,953	3,536,153	3,591,600	3,813,148	6.17%
Organized Research					0	
Public Service					0	
Academic Support	1,010,611	1,095,889	1,090,956	1,126,615	1,154,264	2.45%
Student Services	781,868	974,623	929,809	893,326	1,022,220	14.43%
Institutional Support	1,107,021	1,327,682	861,140	1,021,328	916,350	-10.28%
Operation and Maintenance of Plant	736,039	864,259	755,654	888,822	903,277	1.63%
Total	7,270,484	7,977,405	7,173,711	7,521,691	7,809,259	3.82%
Scholarships and Fellowships	232,903	265,430	236,414	100,823	100,000	-0.82%
Total	7,503,387	8,242,835	7,410,125	7,622,514	7,909,259	3.76%

The University of Montana
Helena College UM
Statement of Waivers and Scholarships
Fiscal Year 2016

Accounts	Account Code	Actual FY 2015	Percent Of Total Expense	Budget FY 2016	Percent Of Total Budget	Percent Change
Campus Discretionary Waivers						
Undergraduate						
Res Tuition Waiver-Undergraduate	62829	24,101	23.90%	23,900	23.90%	-0.84%
Non-Res Tuition Waiver-Undergrad	62846	0	0.00%	0	0.00%	0.00%
Custodial Student	62874B	0	0.00%	0	0.00%	0.00%
Senior Citizens	62874G	1,179	1.17%	1,200	1.20%	1.78%
Total Undergraduate		25,280	25.07%	25,100	25.10%	-0.71%
Graduate						
Res Tuition Waiver-Graduate	62820	0	0.00%	0	0.00%	0.00%
Non-Res Tuition Waiver-Graduate	62820A	0	0.00%	0	0.00%	0.00%
GTA/GRA Waiver	62820T	0	0.00%	0	0.00%	0.00%
Total Graduate		0	0.00%	0	0.00%	0.00%
Athletic						
Res Tuition Waiver-Athletics	62829A	0	0.00%	0	0.00%	0.00%
Non-Res Tuition Waiver-Athletics	62846A	0	0.00%	0	0.00%	0.00%
Total Athletic		0	0.00%	0	0.00%	0.00%
Other						
Other Tuition Waivers	62874	3,455	3.43%	3,400	3.40%	-1.60%
Scholarships & Fellowships	62828	0	0.00%	0	0.00%	0.00%
Yellow Ribbon Program	62874Y	0	0.00%	0	0.00%	0.00%
Total Other		3,455	3.43%	3,400	3.40%	-1.60%
Total Campus Discretionary Waiver		28,736	28.50%	28,500	28.50%	-0.82%
Board of Regents Designated						
Waivers and Scholarships						
American Indian Waiver	62874E	55,483	55.03%	55,000	55.00%	-0.87%
Employee Waiver	62874T	3,537	3.51%	3,500	3.50%	-1.05%
Dependent Waiver	62874R	1,769	1.75%	1,800	1.80%	1.78%
Veteran	62874H	11,299	11.21%	11,200	11.20%	-0.87%
Peace & Fire Orphans	62874F	0	0.00%	0	0.00%	0.00%
War Orphans/Prisoners of War	62874J	0	0.00%	0	0.00%	0.00%
September 11, 2001 Victim	62874S	0	0.00%	0	0.00%	0.00%
Community College Honor	62874A	0	0.00%	0	0.00%	0.00%
MUS High School Honor	62874C	0	0.00%	0	0.00%	0.00%
National Merit	62874D	0	0.00%	0	0.00%	0.00%
Total Waivers and Scholarships		72,087	71.50%	71,500	71.50%	-0.81%
Total Board of Regents Designated		72,087	71.50%	71,500	71.50%	-0.81%
Total Expenses		100,823	100.00%	100,000	100.00%	-0.82%

The University of Montana
Helena College UM
Current Unrestricted Revenues
Fiscal Year 2016

Bud 300

Accounts	Level 1 Acct Code	Actual FY 2015	Percent Of Total	Budget FY 2016	Percent Of Total Budget	Percent Change
Tuition and Fees						
Registration Fee	515REG	77,546	0.98%	75,000	0.95%	-3.28%
Resident Tuition	500RES	2,258,191	28.60%	2,084,000	26.35%	-7.71%
Non-resident Tuition	505NON	123,361	1.56%	119,500	1.51%	-3.13%
WUE Tuition	505WUE	32,281	0.41%	30,500	0.39%	-5.52%
Other Tuition	507OTH	0	0.00%	0	0.00%	0.00%
Admissions Fees	515ADM	24,622	0.31%	24,790	0.31%	0.68%
Program Tuition & Fees	520PRG	0	0.00%	0	0.00%	0.00%
Total Tuition and Fees		2,516,000	31.86%	2,333,790	29.51%	-7.24%
State Allocations						
Hi-Ed General Fund Revenue	555GEN	5,245,273	66.43%	5,462,105	69.06%	4.13%
Hi-Ed Millage Revenue	555MIL	0	0.00%	0	0.00%	0.00%
Other OCHE/State Funding	555SPE	56,406	0.71%	36,198	0.46%	-35.83%
Total State Allocations		5,301,679	67.14%	5,498,303	69.52%	3.71%
Other Revenues						
Investments	540INV	57,534	0.73%	57,534	0.73%	0.00%
Financial Aid	562FNA	0	0.00%	0	0.00%	0.00%
Other Student Fees	532OSF	17,335	0.22%	17,335	0.22%	0.00%
Gifts & Scholarships	565GFT	1,880	0.02%	0	0.00%	-100.00%
Sales & Service	570SAS	0	0.00%	280	0.00%	0.00%
Carry Forward Funds	585CAR	0	0.00%	0	0.00%	0.00%
Other Revenue	580OTH	1,817	0.02%	2,017	0.03%	10.99%
Total Other Revenues		78,566	0.99%	77,166	0.98%	-1.78%
Transfers						
Mandatory Transfer-In	557MNX	0	0.00%	0	0.00%	0.00%
Non-Mandatory Transfer-In	557NMX	0	0.00%	0	0.00%	0.00%
Total Transfers		0	0.00%	0	0.00%	0.00%
Total Revenues		7,896,246	100.00%	7,909,259	100.00%	0.16%

**The University of Montana
Helena College UM
Budget for Auxiliary Funds
FY16**

Reporting Fund	Beginning Fund Balance	Revenue	Transfers In	Total Revenue	Compensation & Benefits	Operating & Capital	Transfers Out	Total Expenses	Less Compensation	Ending Fund Balance
Bookstore	518,118	921,300	0	921,300	175,500	746,320	28,966	950,786	4,681	493,314
Dining/Food Services	-29,716	56,350	28,966	85,316	37,500	18,100	0	55,600	0	0
Inter-Entity Loans Pledged	73	0	0	0	0	0	0	0	0	73
Other Auxiliary Pledged	-60	0	0	0	0	0	0	0	0	-60
Rentals	131,635	28,000	0	28,000	0	5,000	0	5,000	0	154,635
Totals	620,050	1,005,650	28,966	1,034,616	213,000	769,420	28,966	1,011,386	4,681	647,961

**The University of Montana
Helena College UM
Actuals for Auxiliary Funds
FY15**

Reporting Fund	Beginning Fund Balance	Revenue	Transfers In	Total Revenue	Compensation & Benefits	Operating & Capital	Transfers Out	Total Expenses	Less Compensation	Ending Fund Balance
Bookstore	507,615	870,233	0	870,233	134,503	725,227	0	859,730	4,681	522,800
Dining/Food Services	-32,155	63,178	0	63,178	0	60,739	0	60,739	0	-29,716
Inter-Entity Loans Pledged	73	0	0	0	0	0	0	0	0	73
Other Auxiliary Pledged	0	0	0	0	60	0	0	60	0	-60
Rentals	113,362	20,330	0	20,330	0	2,057	0	2,057	0	131,635
Totals	588,894	953,741	0	953,741	134,563	788,023	0	922,586	4,681	624,731

**The University of Montana
Helena College UM
Budget for Designated Funds
FY16**

Reporting Fund	Beginning Fund Balance	Revenue	Transfers In	Total Revenue	Compensation & Benefits	Operating & Capital	Transfers Out	Total Expenses	Less Compensation	Ending Fund Balance
Associated Students	13,316	32,600	0	32,600	9,600	19,200	0	28,800	0	17,116
Campus Sales & Services	0	0	0	0	0	0	0	0	0	0
Continuing Education	116,888	275,000	0	275,000	140,943	171,490	0	312,433	3,387	82,842
Designated Scholarships	95,211	18,000	30,000	48,000	0	65,600	0	65,600	0	77,611
Fees	497,759	198,170	0	198,170	3,985	276,930	0	280,915	5,056	420,071
General Designated	540,150	157,304	0	157,304	98,781	36,000	0	134,781	0	562,673
Instructional Fees	432,196	207,150	0	207,150	41,896	68,930	0	110,826	294	528,814
Sales & Services	207,960	166,200	0	166,200	0	141,950	0	141,950	0	232,210
Totals	1,903,480	1,054,424	30,000	1,084,424	295,205	780,100	0	1,075,305	8,737	1,921,336

**The University of Montana
Helena College UM
Actuals for Designated Funds
FY15**

Reporting Fund	Beginning Fund Balance	Revenue	Transfers In	Total Revenue	Compensation & Benefits	Operating & Capital	Transfers Out	Total Expenses	Less Compensation	Ending Fund Balance
Associated Students	15,194	32,503	0	32,503	10,639	23,743	0	34,382	0	13,316
Campus Sales & Services	0	0	0	0	0	0	0	0	0	0
Continuing Education	168,510	275,385	0	275,385	151,658	175,349	0	327,007	3,387	120,275
Designated Scholarships	40,658	125,359	66,000	191,359	0	136,806	0	136,806	0	95,211
Fees	466,847	261,464	0	261,464	3,061	227,490	0	230,551	5,056	502,816
General Designated	501,069	164,939	0	164,939	89,382	36,476	0	125,858	0	540,150
Instructional Fees	461,443	205,773	0	205,773	161,878	73,142	0	235,020	294	432,490
Sales & Services	183,243	166,179	0	166,179	0	141,463	0	141,463	0	207,960
Totals	1,836,965	1,231,602	66,000	1,297,602	416,618	814,468	0	1,231,087	8,737	1,912,217

**The University of Montana
Helena College UM
Budget for Endowment Funds
FY16**

Reporting Fund	Beginning Fund Balance	Revenue	Transfers In	Total Revenue	Compensation & Benefits	Operating & Capital	Transfers Out	Total Expenses	Less Compensation	Ending Fund Balance
Endowment	81,304	3,600	0	3,600	0	0	5,000	5,000	0	79,904
Totals	81,304	3,600	0	3,600	0	0	5,000	5,000	0	79,904

**The University of Montana
Helena College UM
Actuals for Endowment Funds
FY15**

Reporting Fund	Beginning Fund Balance	Revenue	Transfers In	Total Revenue	Compensation & Benefits	Operating & Capital	Transfers Out	Total Expenses	Less Compensation	Ending Fund Balance
Endowment	83,997	808	0	808	0	0	3,500	3,500	0	81,304
Totals	83,997	808	0	808	0	0	3,500	3,500	0	81,304

**The University of Montana
Helena College UM
Budget for Loan Funds
FY16**

Reporting Fund	Beginning Fund Balance	Revenue	Transfers In	Total Revenue	Compensation & Benefits	Operating & Capital	Transfers Out	Total Expenses	Less Compensation	Ending Fund Balance
Federal & State Loan	0	0	0	0	0	0	0	0	0	0
Institutional Loan	5,836	0	0	0	0	0	0	0	0	5,836
Totals	5,836	0	0	0	0	0	0	0	0	5,836

**The University of Montana
Helena College UM
Actuals for Loan Funds
FY15**

Reporting Fund	Beginning Fund Balance	Revenue	Transfers In	Total Revenue	Compensation & Benefits	Operating & Capital	Transfers Out	Total Expenses	Less Compensation	Ending Fund Balance
Federal & State Loan	0	0	0	0	0	0	0	0	0	0
Institutional Loan	5,836	0	0	0	0	0	0	0	0	5,836
Totals	5,836	0	0	0	0	0	0	0	0	5,836

**The University of Montana
Helena College UM
Budget for Plant Funds
FY16**

Reporting Fund	Beginning Fund Balance	Revenue	Transfers In	Total Revenue	Compensation & Benefits	Operating & Capital	Transfers Out	Total Expenses	Less Compensation	Ending Fund Balance
Renewal/Replacement	394,444	6,500	0	6,500	0	66,500	0	66,500	0	334,444
Retirement of Indebtedness	7,033	0	57,870	57,870	0	57,870	0	57,870	0	7,033
Unexpended Plant	2,535,183	486,200	0	486,200	10,616	534,305	185,000	729,921	0	2,291,463
Totals	2,936,660	492,700	57,870	550,570	10,616	658,675	185,000	854,290	0	2,632,939

**The University of Montana
Helena College UM
Actuals for Plant Funds
FY15**

Reporting Fund	Beginning Fund Balance	Revenue	Transfers In	Total Revenue	Compensation & Benefits	Operating & Capital	Transfers Out	Total Expenses	Less Compensation	Ending Fund Balance
Renewal/Replacement	544,841	6,410	171,975	178,384	0	156,807	171,975	328,782	0	394,444
Retirement of Indebtedness	7,147	0	40,077	40,078	0	40,192	0	40,192	0	7,033
Unexpended Plant	2,154,652	494,232	0	494,232	16,749	40,375	56,577	113,701	0	2,535,183
Totals	2,706,640	500,642	212,052	712,694	16,749	237,373	228,552	482,674	0	2,936,660

**The University of Montana
Helena College UM
Budget for Restricted Funds
FY16**

Reporting Fund	Beginning Fund Balance	Revenue	Transfers In	Total Revenue	Compensation & Benefits	Operating & Capital	Transfers Out	Total Expenses	Less Compensation	Ending Fund Balance
Financial Aid Programs	123,149	2,800,415	0	2,800,415	58,639	2,741,776	0	2,800,415	0	123,149
Other Restricted	4,371	7,500	0	7,500	0	7,500	0	7,500	0	4,371
Private Gifts & Scholarships	1,341	0	5,000	5,000	0	5,000	0	5,000	0	1,341
Restricted Spon Prog GAAP	202	0	0	0	0	0	0	0	0	202
Restricted Sponsored Programs	98,971	1,519,332	0	1,519,332	1,251,077	350,430	0	1,601,507	0	16,796
Totals	228,034	4,327,247	5,000	4,332,247	1,309,716	3,104,706	0	4,414,422	0	145,859

**The University of Montana
Helena College UM
Actuals for Restricted Funds
FY15**

Reporting Fund	Beginning Fund Balance	Revenue	Transfers In	Total Revenue	Compensation & Benefits	Operating & Capital	Transfers Out	Total Expenses	Less Compensation	Ending Fund Balance
Financial Aid Programs	121,279	2,839,379	9,731	2,849,110	78,301	2,759,562	9,378	2,847,240	0	123,149
Other Restricted	4,004	6,469	2,500	8,969	0	6,102	2,500	8,602	0	4,371
Private Gifts & Scholarships	24,241	11,750	3,500	15,250	0	38,150	0	38,150	0	1,341
Restricted Spon Prog GAAP	202	0	0	0	0	0	0	0	0	202
Restricted Sponsored Programs	9,563	2,139,156	27,548	2,166,704	697,502	1,379,795	0	2,077,297	0	98,971
Totals	159,290	4,996,754	43,279	5,040,033	775,803	4,183,608	11,878	4,971,288	0	228,034

**THE MONTANA UNIVERSITY SYSTEM
COMPARATIVE STATEMENT OF TUITION WAIVERS AND SCHOLARSHIPS**

NAME							CODE	
The University of Montana - Helena							35140	
DESCRIPTION	Original Op Plan FY 15		Actual FY 15		Budgeted FY 16		Actual FY 15 to Budgeted FY 16	
	Student FTE	Tuition Revenue Waived	Student FTE	Tuition Revenue Waived	Student FTE	Tuition Revenue Waived	% Change in Utilization	% Change in Tuition Revenue Waived
Discretionary								
Resident								
Resident Undergrad	19.35	46,795	11.40	27,556	11.29	27,300	-1.0%	-0.9%
Resident Athletics	-	-	-	-	-	-		
Resident Graduate	-	-	-	-	-	-		
Senior Citizens	1.72	4,165	0.49	1,179	0.50	1,200	2.0%	1.8%
SUBTOTAL	21.07	50,960	11.89	28,735	11.79	28,500	-0.8%	-0.8%
Non-Resident								
NR Undergraduate	-	-	-	-	-	-		
NR Athletics	-	-	-	-	-	-		
NR Graduate	-	-	-	-	-	-		
NR WICHE	-	-	-	-	-	-		
PhD/MSSE	-	-	-	-	-	-		
Other	-	-	-	-	-	-		
SUBTOTAL	-	0	-	0	-	0		
Designated								
Montana Indians	22.70	54,880	22.95	55,483	22.75	55,000	-0.9%	-0.9%
Resident Faculty & Staff	1.11	2,695	1.46	3,537	1.45	3,500	-0.7%	-1.0%
Resident Employee Dependents	1.01	2,450	0.73	1,769	0.74	1,800	1.4%	1.8%
Veterans	2.74	6,615	4.67	11,299	4.63	11,200	-0.9%	-0.9%
War Orphans/Peace Officers	-	-	-	-	-	-		
Prisoners of War	-	-	-	-	-	-		
Custodial Students	-	-	-	-	-	-		
Community Colleges	-	-	-	-	-	-		
High School Honors	-	-	-	-	-	-		
National Merit	-	-	-	-	-	-		
Yellow Riddon Program	-	-	-	-	-	-		
Other	-	-	-	-	-	-		
SUBTOTAL	27.56	66,640	29.81	72,088	29.57	71,500	-0.8%	-0.8%
Scholarships								
Total Tuition Waived	48.63	117,600	41.70	100,823	41.36	100,000	-0.8%	-0.8%

Tuition Waiver are valued as follows:
AY Tuition and Registration Fees/FTE:

	FY15	FY16
Resident Undergraduate	2,418	2,418
Resident Graduate	-	-
Non-Resident Undergraduate	7,632	7,632
Non-Resident Graduate	-	-

ALL FUNDS
FTE EMPLOYEE DATA

UNIT	Helena College University of Montana				
	Actual FY 2015	PER- CENT	BUDGETED FY 2016	PER- CENT	INCR. (DECR.)
CURRENT UNRESTRICTED FUND:					
Contract Faculty (AY) (61123)	47.67	46.5%	46.62	45.7%	-2.2%
Contract Administrative (61128)	3.80	3.7%	3.87	3.8%	1.8%
Contract Professional (61124)	16.00	15.6%	15.10	14.8%	-5.6%
Classified (61125)	32.38	31.5%	33.73	33.0%	4.2%
GTA		0.0%		0.0%	
GRA		0.0%		0.0%	
Part-Time and Other	2.88	2.8%	2.78	2.7%	-3.5%
TOTAL	102.73	100.1%	102.10	100.0%	-0.6%
RESTRICTED:					
Contract Faculty (AY) (61123)	5.25	48.4%	5.00	39.6%	-4.8%
Contract Administrative (61128)		0.0%	0.13	1.0%	
Contract Professional (61124)	3.60	33.2%	5.49	43.5%	52.5%
Classified (61125)	2.00	18.4%	2.00	15.8%	0.0%
GTA		0.0%		0.0%	
GRA		0.0%		0.0%	
Part-Time and Other		0.0%		0.0%	
TOTAL	10.85	100.0%	12.62	100.0%	16.3%
DESIGNATED:					
Contract Faculty (AY) (61123)	2.00	30.2%	2.59	41.6%	29.5%
Contract Administrative (61128)	0.20	3.0%	0.20	3.2%	0.0%
Contract Professional (61124)	1.00	15.1%	-	0.0%	-100.0%
Classified (61125)	3.43	51.7%	3.43	55.1%	0.0%
GTA		0.0%		0.0%	
GRA		0.0%		0.0%	
Part-Time and Other		0.0%		0.0%	
TOTAL	6.63	100.0%	6.22	99.9%	-6.2%
AUXILIARY:					
Contract Faculty (AY) (61123)		0.0%		0.0%	
Contract Administrative (61128)		0.0%		0.0%	
Contract Professional (61124)		0.0%		0.0%	
Classified (61125)	3.00	100.0%	4.49	100.0%	49.7%
Part-Time and Other		0.0%		0.0%	
TOTAL	3.00	100.0%	4.49	100.0%	49.7%
TOTAL FTE:					
Contract Faculty (AY) (61123)	54.92	44.6%	54.21	43.2%	-1.3%
Contract Administrative (61128)	4.00	3.2%	4.20	3.3%	5.0%
Contract Professional (61124)	20.60	16.7%	20.59	16.4%	0.0%
Classified (61125)	40.81	33.1%	43.65	34.8%	7.0%
GTA	-	0.0%	-	0.0%	
GRA	-	0.0%	-	0.0%	
Part-Time and Other	2.88	2.3%	2.78	2.2%	-3.5%
TOTAL	123.21	100.0%	125.43	100.0%	1.8%

Comments

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

Name				Code
The University of Montana -Helena College of Technology				35140
DESCRIPTION	BOR POLICY 910.10 Retirement Costs	BOR POLICY 901.15 Reserve Revolving	BOR POLICY 901.6 Reverted Appropriations	BOR POLICY 901.13 Scholarships & Stipends
1. Effective Date of Board Policy	Jan-04	May-06	Nov-99	May-03
2. Date Reserve Fund Established by Campus	FY 2004	FY 2010	FY 2000	FY 2010
3. Designated / Plant Fund Codes	437000	433900	472500	435200
4. Financial Summary				
Fund Balance -FYE 2014 (Actual)	\$ 97,644.64	\$ 300,000.00	\$ 418,703.97	\$ 15,691.64
+ Revenues, Transfers In (Actual FY15)	-	-	-	66,050.00
- Expenditures, Transfers Out (Actual FY15)	-	-	171,974.51	18,340.00
Fund Balance -FYE 2015 (Actual)	\$ 97,644.64	\$ 300,000.00	\$ 246,729.46	\$ 63,401.64
+ Revenues, Transfers In (Projected FY16)	-	-	-	-
- Expenditures, Transfers Out (Projected FY16)	-	-	-	47,600.00
Fund Balance -FYE 2016 (Projected)	\$ 97,644.64	\$ 300,000.00	\$ 246,729.46	\$ 15,801.64
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 FY16 been submitted and approved by OCHE?	will be as needed			
c. Has the required documentation for the FY16 transfers out of this reserve fund been submitted to OCHE?		n/a		
NOTES				

**Helena College
University of Montana**

**Analysis of FYE 6/30/15
Negative Fund Balances**

The recording of the Net Pension Liability of \$1,600,614.02 and the OPEB Implicit Rate Subsidy LT of \$1,329,134.49 are the primary contributors to the \$1,201,636.25 negative fund balance in the Current Unrestricted fund at June 30, 2015. These required GAAP entries will continue to drive the Current Unrestricted fund balances negative for the foreseeable future.

The Food Services has a negative \$29,716 fund balance at June 30, 2015. Funds will be transferred from the other auxiliary funds during FY16 to eliminate this negative.

**Helena College
University of Montana**

TOP LEVEL FUNDS WITH NEGATIVE CASH BALANCES

No top-level fund groups are negative cash.

Bonded Indebtedness Report

Campus: **The University of Montana**

Date: **June 30, 2015**

REVENUE BONDS ISSUE	ORIGINAL AMOUNT OF ISSUE	USES OF FUNDS - PROJECTS/AMOUNTS	PLEGGED REVENUES	FY 14 DEBT SERVICE RATIO	OUTSTANDING PRINCIPAL BALANCE AT JUNE 30,2015	FY2015 PRINCIPAL & INTEREST PAYMENT Actual	FY2016 PRINCIPAL & INTEREST PAYMENT Est	FY2017 PRINCIPAL & INTEREST PAYMENT Est	FY2018 PRINCIPAL & INTEREST PAYMENT Est
Series N, 2015	\$ 20,500,000	The Series N 2015 bonds were issues for the purpose of refunding the remaining outstanding Series J bond issuance and pay the cost of issuance of Series N.	Net Auxiliary Facility Operating Revenues, Investment Income, Student Fees, Academic Facility Fee, Events Revenue, continuing Education Revenue, Land Grant Income	2.90 Series I,J,K,L, M	\$ 106,788,030	\$ 11,720,395	\$ 11,782,017	\$ 11,794,499	\$ 11,798,993
1 Series M, 2013	\$ 7,891,000	The Series M 2013 bonds were issued for the purpose of financing construction projects and paying cost of issuance of the Series M 2013 bonds. In Butte, Prospector Residence Hall Restroom Renovation \$1,246,913. In Missoula, Technology Modular Units \$1,870,791, Gilkey Executive Education Center \$1,490,000, Adams Center Basement \$100,000 and Interdisciplinary Science Building (ISB) \$3,152,526.	Net Auxiliary Facility Operating Revenues, Investment Income, Student Fees, Academic Facility Fee, Events Revenue, continuing Education Revenue, Land Grant Income						
2 Series L, 2012	\$ 39,415,000	The Series L taxable and tax-exempt bonds were issued in the amount of \$39,415,000 to refund the remaining outstanding Series F and G bond issuances, and a portion of the Series I issuance, and pay the cost of issuance of Series L	Net Auxiliary Facility Operating Revenues, Investment Income, Student Fees, Academic Facility Fee, Events Revenue, continuing Education Revenue, Land Grant Income						

Bonded Indebtedness Report

Campus: **The University of Montana**

Date: **June 30, 2015**

REVENUE BONDS ISSUE	ORIGINAL AMOUNT OF ISSUE	USES OF FUNDS - PROJECTS/AMOUNTS	PLEGGED REVENUES	FY 14 DEBT SERVICE RATIO	OUTSTANDING PRINCIPAL BALANCE AT JUNE 30,2015	FY2015 PRINCIPAL & INTEREST PAYMENT Actual	FY2016 PRINCIPAL & INTEREST PAYMENT Est	FY2017 PRINCIPAL & INTEREST PAYMENT Est	FY2018 PRINCIPAL & INTEREST PAYMENT Est
3 Series K, 2010	\$ 48,415,000	The Series K Taxable Bonds were issued in the amount of \$41,224,997 to partially refund the 1999 Series F and pay costs of issuance of the Series K 2010 Taxable Bonds. The Series K Tax-Exempt bonds were issued for the purpose of refunding \$5,760,000 of the 1998 Series E and paying costs of issuance of the Series K 2010 Tax-Exempt Bonds	Net Auxiliary Facility Operating Revenues, Investment Income, Student Fees, Academic Facility Fee, Events Revenue, continuing Education Revenue, Land Grant Income						
4 Series J, 2005	\$ 31,095,000	Advance refund a portion of Series F, 1999; Missoula: Interdisciplinary Research Building (\$12,000,000), Steam Line Replacement (\$1,800,000), Journalism Building Remodel (\$750,000), Avian Research Facility (\$750,000); Butte/Dillon: Sprinkler systems (\$350,000)	Net Auxiliary Facility Operating Revenues, Investment Income, Student Fees, Academic Facility Fee, Events Revenue, continuing Education Revenue, Land Grant Income						
5 Series I, 2004	\$ 40,490,000	Current refunding Series A, 1993 (\$30,540,000); Missoula: Addition to Skaggs Building & Various Deferred Maintenance Projects (\$9,950,000)	Net Auxiliary Facility Operating Revenues, Investment Income, Student Fees, Academic Facility Fee, Events Revenue, continuing Education Revenue, Land Grant Income						
Total Bonded Indebtedness						\$ 106,788,030			

Bonded Indebtedness Report

Campus: **The University of Montana**

Date: **June 30, 2015**

REVENUE BONDS ISSUE	ORIGINAL AMOUNT OF ISSUE	USES OF FUNDS - PROJECTS/AMOUNTS	PLEGDED REVENUES	FY 14 DEBT SERVICE RATIO	OUTSTANDING PRINCIPAL BALANCE AT JUNE 30,2015	FY2015 PRINCIPAL & INTEREST PAYMENT Actual	FY2016 PRINCIPAL & INTEREST PAYMENT Est	FY2017 PRINCIPAL & INTEREST PAYMENT Est	FY2018 PRINCIPAL & INTEREST PAYMENT Est
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OTHER LONG TERM DEBT - SOURCE	ORIGINAL BALANCE	USES OF FUNDS - PROJECTS / AMOUNTS	REVENUE STREAM IDENTIFIED FOR REPAYMENT	JUNE 30, 2014 BALANCE	JUNE 30, 2015 BALANCE	PERCENT CHANGE FY14 TO FY15			
1-B Intercap-MSTA	\$ 501,375	Research	Indirect Cost Assessment	\$ 409,867	\$ 405,103	-1%			
2-B Intercap	\$ 2,340,000	HPER Building Renovation Expansion	User Fees	\$ 2,059,652	\$ 1,919,005	-7%			
3-B SBCEP Loans	\$ 296,999	Campus Wide Mechanical Insulation	User Fees	\$ 273,810	\$ 249,925	-9%			
4-H SBCEP Loans	\$ 828,204	Airport Facility, Donaldson Building, Energy Upgrade Package	User Fees	\$ 750,614	\$ 712,733	-5%			
5-M Intercap Loans	\$ 2,218,588	Park-n-Ride construction, Washington-Grizzly Stadium Lights, Real property @ 820 Arthur, Northern Tier Network Project, Bus Barn Construction, KUFM fundraising software/Hardware, O'Connor Center remodel, Purchase & Installation of IT Equipment	User Fees	\$ 2,032,173	\$ 1,129,421	-44%			
6-M Intercap Loans - MSTA	\$ 3,509,627	Research	Indirect Cost Assessment	\$ 2,869,069	\$ 2,835,722	-1%			
7-M Commercial Loan	\$ 470,000	Printing Press	User Fees	\$ 56,693	\$ 0	-100%			
8-M Subordinated Bond Issue	\$ 319,000	Backflow Prevention Project	User Fees	\$ 224,000	\$ 192,000	-14%			
9-M SBCEP Loans	\$ 5,509,965	Department of Environmental Quality Energy Savings Loans	User Fees	\$ 4,131,804	\$ 3,782,590	-8%			
10-D Intercap	\$ 529,078	PE Electrical Repair, Purchase of 528 E Poindexter	Rent	\$ 435,155	\$ 391,761	-10%			
11-D SBCEP Loans	\$ 1,718,446	Department of Environmental Quality Energy Savings Loans	User Fees	\$ 1,030,788	\$ 934,756	-9%			
Total Other Indebtedness					\$ 12,553,017				

TOTAL OUTSTANDING DEBT at June 30, 2015	\$ 119,341,047
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