

University of Montana Missoula

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Bud 230	Statement of Waivers & Scholarships
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University of Montana - Missoula
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
University of Montana - Missoula:				
Current Operating Unrestricted	\$ 141,278,806	\$ 147,720,562	\$ 6,441,756	5%
Digital Academy	3,060,521	4,492,908	1,432,387	47%
Travel Research	1,559,425	1,899,055	339,630	22%
Yellow Bay	125,000	125,000	-	0%
CyberMontana	1,880,105	4,484,215	2,604,110	139%
Current Restricted	161,939,399	192,037,808	30,098,409	19%
Current Designated	66,494,074	68,996,931	2,502,857	4%
Auxiliary Enterprises	69,452,550	68,279,123	(1,173,427)	-2%
Loan & Endowment Funds	1,160,927	795,000	(365,927)	-32%
Plant Funds	98,576,845	83,565,843	(15,011,002)	-15%
TOTAL ALL FUNDS	\$ 545,527,652	\$ 572,396,445	\$ 26,868,793	5%

Montana University System
Current Unrestricted Revenue
FY24 Actuals to FY25 Budgeted
 Chart of Accounts: All
 Reporting Units: UM-Missoula

Fiscal Year
24

Period
14

FY Comparison
Next FY

FY Comparisons:
 Selected FY Actual to Current Budget
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 Next FY

Category	Accounts	Level 1 Acct Code	Actual FY24	% of Total	Budget FY25	% of Total Budget	% Change	
Tuition and Fees*	Admissions Fees	515ADM	\$294,235	0.21%	\$29,000	0.02%	-90.14%	Net/Gross Tuition Net
	Non resident Tuition	505NON	\$34,635,572	24.40%	\$37,483,218	25.37%	8.22%	
	Program Tuition & Fees	520PRG	\$7,325,717	5.16%	\$8,384,619	5.68%	14.45%	
	Registration Fee	515REG	\$580,470	0.41%	\$607,023	0.41%	4.57%	
	Resident Tuition	500RES	\$19,991,508	14.08%	\$20,791,276	14.07%	4.00%	
	WUE Tuition	505WUE	\$6,497,823	4.58%	\$6,757,735	4.57%	4.00%	
	Category Total		\$69,325,324	48.84%	\$74,052,871	50.13%	6.82%	
State Allocations	Hi Ed General Fund Reven..	555GEN	\$54,527,714	38.41%	\$57,925,148	39.21%	6.23%	Reporting Units UM-Missoula
	Hi Ed Millage Revenue	555MIL	\$11,566,543	8.15%	\$11,356,543	7.69%	-1.82%	
	MUS Retirement Plan	555SPE	\$557,712	0.39%	\$560,437	0.38%	0.49%	
	Other OCHE/State Funding	555SPE	\$1,762,837	1.24%	\$850,000	0.58%	-51.78%	
	Category Total		\$68,414,806	48.20%	\$70,692,128	47.86%	3.33%	
Other Revenues	Auxiliary Revenue	570AUX						Fund Multiple values
	Carry Forward Funds	585CAR			\$852,563	0.58%		
	Course Fees	530CRS	\$2,204	0.00%				
	Financial Aid	562FNA	\$61,393	0.04%	\$50,000	0.03%	-18.56%	
	Investments	540INV	\$542,201	0.38%	\$232,500	0.16%	-57.12%	
	Other Revenue	580OTH	\$30,605	0.02%	\$3,500	0.00%	-88.56%	
	Other Student Fees	532OSF	\$292,923	0.21%	\$285,000	0.19%	-2.70%	
	Category Total		\$929,326	0.65%	\$1,423,563	0.96%	53.18%	
Transfers	Non Mandatory Transfer In	557NMX	\$3,284,523	2.31%	\$1,552,000	1.05%	-52.75%	Location All
	Category Total		\$3,284,523	2.31%	\$1,552,000	1.05%	-52.75%	
Total Revenue			\$141,953,979	100.00%	\$147,720,562	100.00%	4.06%	Fund Type All

Chart of Accounts
 MSU
 UM

Ed Units or Agencies
 Agencies
 Ed Units

Org
All

Account
All

Program
All

Activity
All

Location
All

Fund Type
All

Account Type
All

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

Montana University System
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FY Comparison
Next FY

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 ■ Next FY

Category	Accounts	Level 1 Acct Code	Actual FY24	% of Total	Budget FY25	% of Total Budget	% Change	
State Allocations	Other OCHE/State Funding	555SPE	\$3,027,863	82.99%	\$3,075,737	68.46%	1.58%	Net/Gross Tuition Net
	Category Total		\$3,027,863	82.99%	\$3,075,737	68.46%	1.58%	<input checked="" type="checkbox"/> MSU <input checked="" type="checkbox"/> UM
Other Revenues	Carry Forward Funds	585CAR			\$587,825	13.08%		Ed Units or Agencies <input checked="" type="checkbox"/> Agencies <input checked="" type="checkbox"/> Ed Units
	Category Total				\$1,369,825	30.49%	120.77%	Reporting Units UM-Missoula
Transfers	Other Revenue	580OTH	\$620,483	17.01%	\$782,000	17.41%	26.03%	Fund 317500 Montana Digital ..
	Category Total		\$0	0.00%	\$47,346	1.05%	1.05%	Org All
Transfers	Non Mandatory Transfer In	557NMX	\$0	0.00%	\$47,346	1.05%		Account All
	Category Total		\$0	0.00%	\$47,346	1.05%	1.05%	Program All
Total Revenue			\$3,648,346	100.00%	\$4,492,908	100.00%	23.15%	Activity All
								Location All
								Fund Type All
								Account Type All

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Fiscal Year

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Period

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FY Comparison

Next FY

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Category	Accounts	Level 1 Acct Code	Actual FY24	% of Total	Budget FY25	% of Total Budget	% Change	
State Allocations	Other OCHE/State Funding	555SPE	\$1,364,134	85.62%	\$1,466,444	77.22%	7.50%	Net/Gross Tuition Net
	Category Total		\$1,364,134	85.62%	\$1,466,444	77.22%	7.50%	<input checked="" type="checkbox"/> MSU <input checked="" type="checkbox"/> UM
Other Revenues	Carry Forward Funds	585CAR			\$33,783	1.78%		Ed Units or Agencies
	Other Revenue	5800TH	\$0	0.00%				<input checked="" type="checkbox"/> Agencies <input checked="" type="checkbox"/> Ed Units
	Category Total		\$0	0.00%	\$33,783	1.78%		Reporting Units UM-Missoula
Transfers	Non Mandatory Transfer In	557NMX	\$229,074	14.38%	\$398,828	21.00%	74.10%	Fund 316000 Travel Research
	Category Total		\$229,074	14.38%	\$398,828	21.00%	74.10%	Org All
Total Revenue			\$1,593,208	100.00%	\$1,899,055	100.00%	19.20%	Account All

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FY Comparison
Next FY

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 ■ Next FY

Category	Accounts	Level 1 Acct Code	Actual FY24	% of Total	Budget FY25	% of Total Budget	% Change
State Allocations	Hi Ed General Fund Revenue	555GEN	\$125,000	100.00%	\$125,000	100.00%	0.00%
Category Total			\$125,000	100.00%	\$125,000	100.00%	0.00%
Total Revenue			\$125,000	100.00%	\$125,000	100.00%	0.00%

Net/Gross Tuition Net

Chart of Accounts
 MSU
 UM

Ed Units or Agencies
 Agencies
 Ed Units

Reporting Units
UM-Missoula

Fund
317000 Bio Station Rese..

Org
All

Account
All

Program
All

Activity
All

Location
All

Fund Type
All

Account Type
All

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Montana University System
 Current Unrestricted Revenue
 FY24 Actuals to FY25 Budgeted
 Chart of Accounts: All
 Reporting Units: UM-Missoula

Fiscal Year

24

Period

14

FY Comparison

Next FY

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

Category	Accounts	Level 1 Acct Code	Actual FY24	% of Total	Budget FY25	% of Total Budget	% Change	
State Allocations	Other OCHE/State Funding	555SPE	\$2,986,526	100.00%	\$3,177,794	74.17%	6.40%	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
								UM-Missoula
Other Revenues	Carry Forward Funds	585CAR			\$1,106,421	25.83%		Fund
								316500 HB10 CyberMon..
								Org
								All
								Account
								All
								Program
								All
								Activity
								All
								Location
								All
								Fund Type
								All
								Account Type
								All
Total Revenue			\$2,986,526	100.00%	\$4,284,215	100.00%	43.45%	

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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: UM-Missoula

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	\$44,814,760	31.72%	\$47,597,230	32.22%	6.21%
		Contract Administrat..	611ADM	\$4,154,983	2.94%	\$4,591,914	3.11%	10.52%
		Classified	611CLS	\$21,635,232	15.31%	\$25,333,511	17.15%	17.09%
		Graduate Assistan..	611GST	\$3,838,992	2.72%	\$3,736,291	2.53%	-2.68%
		Contract Professio..	611PRF	\$16,800,163	11.89%	\$19,802,110	13.41%	17.87%
		Other Salaries	612OTS	\$1,541,707	1.09%	\$1,272,630	0.86%	-17.45%
		Other Compensati..	6130TC	\$18,125	0.01%	\$16,840	0.01%	-7.09%
		Subcategory Total		\$92,803,962	65.69%	\$102,350,526	69.29%	10.29%
	Benefits	Employee Benefits	614BEN	\$29,811,376	21.10%	\$33,342,724	22.57%	11.85%
		Termination Benef..	615TRB	\$167,402	0.12%			
		Termination Pay	615TRP	\$965,631	0.68%	\$68,317	0.05%	-92.93%
		Subcategory Total		\$30,944,409	21.90%	\$33,411,041	22.62%	7.97%
		Category Total		\$123,748,371	87.59%	\$135,761,567	91.90%	9.71%
Operating Expenses	Operating Expenses	Communications	623COM	\$1,095,601	0.78%	\$523,384	0.35%	-52.23%
		Contracted Services	621SRV	\$4,621,572	3.27%	\$3,765,073	2.55%	-18.53%
		Cost of Goods Sold	629CGS	\$0	0.00%			
		Other	6280TH	(\$7,963,467)	-5.64%	(\$8,865,678)	-6.00%	11.33%
		Rent	625RNT	\$1,615,792	1.14%	\$1,907,025	1.29%	18.02%
		Repairs & Mainten..	627MNT	\$3,800,635	2.69%	\$2,174,096	1.47%	-42.80%
		Supplies	622SUP	\$5,543,587	3.92%	\$5,761,868	3.90%	3.94%
		Travel	624TRV	\$638,433	0.45%	\$560,196	0.38%	-12.25%
		Utilities	626UTL	\$4,170,445	2.95%	\$3,097,059	2.10%	-25.74%
		Waivers & Scholar..	628WAV	\$373,596	0.26%	\$462,888	0.31%	23.90%
			Subcategory Total		\$13,896,195	9.84%	\$9,385,911	6.35%
	Category Total		\$13,896,195	9.84%	\$9,385,911	6.35%	-32.46%	
Capital and Transfers	Capital	Capital Building	643CBL	\$0	0.00%	\$0	0.00%	
		Capital Equipment	631CEQ	\$362,103	0.26%	\$222,400	0.15%	-38.58%
		Capital Land	641CLN					
		Capital Other Impr..	645COI	\$0	0.00%			
		Debt Service	650DBT	\$117,352	0.08%	\$6,200	0.00%	-94.72%
		Subcategory Total		\$479,455	0.34%	\$228,600	0.15%	-52.32%
	Transfers	Intra-Entity Exp-Ex..	689XFR	\$51,619	0.04%			
		Mandatory Transf..	687MXF	\$685,567	0.49%	\$682,192	0.46%	-0.49%
		NonMandatory Tra..	688NXF	\$2,417,598	1.71%	\$1,662,292	1.13%	-31.24%
			Subcategory Total		\$3,154,784	2.23%	\$2,344,484	1.59%
	Category Total		\$3,634,239	2.57%	\$2,573,084	1.74%	-29.20%	
Total Expenses				\$141,278,806	100.00%	\$147,720,562	100.00%	4.56%

Net/Gross Tuition
Net

Chart of Accounts
 MSU
 UM

Ed Units or Agencies
 Agencies
 Ed Units

Reporting Units
UM-Missoula

Fund
Multiple values

Org
All

Account
All

Program
All

Activity
All

Location
All

Fund Type
All

Account Type
All

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

Montana University System
 Current Unrestricted Expenditures
 FY24 Actuals to FY25 Budgeted
 Chart of Accounts: All
 Reporting Units: UM-Missoula

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	\$39,776,706	67.75%	\$43,609,306	69.21%	9.64%	
		Contract Administrat..	611ADM	\$286	0.00%				
		Classified	611CLS	\$243,656	0.41%	\$192,197	0.31%	-21.12%	
		Graduate Assistan..	611GST	\$3,824,166	6.51%	\$3,736,291	5.93%	-2.30%	
		Contract Professio..	611PRF	\$696,200	1.19%	\$723,495	1.15%	3.92%	
		Other Salaries	612OTS	\$290,337	0.49%	\$139,881	0.22%	-51.82%	
		Other Compensati..	6130TC	\$120	0.00%				
	Subcategory Total				\$44,831,471	76.36%	\$48,401,170	76.82%	7.96%
	Benefits	Employee Benefits	614BEN	\$12,629,384	21.51%	\$14,170,353	22.49%	12.20%	
		Termination Benef..	615TRB	\$126,807	0.22%				
Termination Pay		615TRP	\$413,618	0.70%	\$18,317	0.03%	-95.57%		
Subcategory Total			\$13,169,809	22.43%	\$14,188,670	22.52%	7.74%		
Category Total			\$58,001,280	98.79%	\$62,589,840	99.34%	7.91%		
Operating Expenses	Operating Expenses	Communications	623COM	\$1,681	0.00%	\$600	0.00%	-64.30%	
		Contracted Services	621SRV	\$81,494	0.14%	\$136,205	0.22%	67.14%	
		Other	6280TH	\$72,033	0.12%	\$37,666	0.06%	-47.71%	
		Rent	625RNT	\$2,716	0.00%				
		Repairs & Mainten..	627MNT	\$9,820	0.02%	\$1,000	0.00%	-89.82%	
		Supplies	622SUP	\$106,289	0.18%	\$141,935	0.23%	33.54%	
		Travel	624TRV	\$160,186	0.27%	\$94,000	0.15%	-41.32%	
		Utilities	626UTL	(\$34)	-0.00%	\$0	0.00%	-100.00%	
		Waivers & Scholar..	628WAV	\$0	0.00%				
		Subcategory Total			\$434,185	0.74%	\$411,406	0.65%	-5.25%
Category Total			\$434,185	0.74%	\$411,406	0.65%	-5.25%		
Capital and Transfers	Capital	Debt Service	650DBT	\$7,318	0.01%	\$6,200	0.01%	-15.28%	
		Subcategory Total		\$7,318	0.01%	\$6,200	0.01%	-15.28%	
	Transfers	NonMandatory Tra..	688NXF	\$270,417	0.46%				
		Subcategory Total		\$270,417	0.46%				
Category Total			\$277,735	0.47%	\$6,200	0.01%	-97.77%		
Total Expenses				\$58,713,200	100.00%	\$63,007,446	100.00%	7.31%	

Net/Gross Tuition Net

Chart of Accounts
 MSU
 UM

Ed Units or Agencies
 Agencies
 Ed Units

Reporting Units
UM-Missoula

Fund
Multiple values

Org
All

Account
All

Program
01 Instruction

Activity
All

Location
All

Fund Type
All

Account Type
All

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

Montana University System
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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	\$907,686	47.52%	\$628,923	37.09%	-30.71%
		Classified	611CLS	\$173,568	9.09%	\$165,919	9.78%	-4.41%
		Graduate Assistants	611GST	\$10,826	0.57%			
		Contract Professional	611PRF	\$340,788	17.84%	\$496,208	29.26%	45.61%
		Other Salaries	612OTS	\$24,134	1.26%	\$34,000	2.01%	40.88%
		Other Compensation	6130TC	\$18	0.00%			
		Subcategory Total			\$1,457,020	76.28%	\$1,325,050	78.14%
Benefits		Employee Benefits	614BEN	\$403,789	21.14%	\$390,182	23.01%	-3.37%
		Termination Pay	615TRP	\$291	0.02%			
		Subcategory Total		\$404,080	21.15%	\$390,182	23.01%	-3.44%
Category Total			\$1,861,100	97.43%	\$1,715,232	101.15%	-7.84%	
Operating Expenses	Operating Expenses	Communications	623COM					
		Contracted Services	621SRV	\$48,951	2.56%	(\$19,500)	-1.15%	-139.84%
		Other	6280TH	\$80	0.00%			
		Repairs & Maintenance	627MNT					
		Supplies	622SUP	\$0	0.00%			
		Travel	624TRV					
Subcategory Total			\$49,031	2.57%	(\$19,500)	-1.15%	-139.77%	
Category Total			\$49,031	2.57%	(\$19,500)	-1.15%	-139.77%	
Total Expenses			\$1,910,131	100.00%	\$1,695,732	100.00%	-11.22%	

Net/Gross Tuition Net

Chart of Accounts

- MSU
- UM

Ed Units or Agencies

- Agencies
- Ed Units

Reporting Units

UM-Missoula

Fund

All

Org

All

Account

All

Program
02 Research

Activity

All

Location

All

Fund Type

All

Account Type

All

FY Comparisons:
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 Selected FY Actual to Previous Actual
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Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$4,015,809	14.92%	\$3,337,746	11.84%	-16.88%	
		Contract Administrat..	611ADM	\$1,610,383	5.98%	\$1,549,136	5.50%	-3.80%	
		Classified	611CLS	\$5,562,744	20.66%	\$6,534,068	23.18%	17.46%	
		Contract Professio..	611PRF	\$3,635,478	13.50%	\$4,571,624	16.22%	25.75%	
		Other Salaries	612OTS	\$351,990	1.31%	\$488,459	1.73%	38.77%	
		Other Compensati..	613OTC	\$2,880	0.01%	\$1,920	0.01%	-33.33%	
		Subcategory Total			\$15,179,283	56.39%	\$16,482,953	58.48%	8.59%
	Benefits	Employee Benefits	614BEN	\$5,422,905	20.14%	\$5,896,165	20.92%	8.73%	
		Termination Pay	615TRP	\$137,852	0.51%	\$0	0.00%	-100.00%	
		Subcategory Total			\$5,560,757	20.66%	\$5,896,165	20.92%	6.03%
		Category Total			\$20,740,040	77.04%	\$22,379,118	79.40%	7.90%
	Operating Expenses	Operating Expenses	Communications	623COM	\$31,637	0.12%	\$25,195	0.09%	-20.36%
			Contracted Services	621SRV	\$403,837	1.50%	\$658,120	2.33%	62.97%
Cost of Goods Sold			629CGS						
Other			628OTH	\$258,810	0.96%	\$186,656	0.66%	-27.88%	
Rent			625RNT	\$7,199	0.03%	\$0	0.00%	-100.00%	
Repairs & Mainten..			627MNT	\$712,309	2.65%	\$507,872	1.80%	-28.70%	
Supplies			622SUP	\$3,456,453	12.84%	\$3,557,900	12.62%	2.94%	
Travel			624TRV	\$240,555	0.89%	\$101,963	0.36%	-57.61%	
Utilities			626UTL	\$1,913	0.01%	\$2,000	0.01%	4.53%	
Waivers & Scholar..			628WAV	\$373,596	1.39%	\$462,888	1.64%	23.90%	
			Subcategory Total			\$5,486,310	20.38%	\$5,502,594	19.52%
	Category Total			\$5,486,310	20.38%	\$5,502,594	19.52%	0.30%	
Capital and Transfers	Capital	Capital Building	643CBL						
		Capital Equipment	631CEQ	\$212,315	0.79%	\$222,400	0.79%	4.75%	
		Capital Other Impr..	645COI	\$0	0.00%				
		Debt Service	650DBT						
		Subcategory Total			\$212,315	0.79%	\$222,400	0.79%	4.75%
	Transfers	Intra-Entity Exp-Ex..	689XFR	\$51,619	0.19%				
NonMandatory Tra..		688NXF	\$429,663	1.60%	\$82,880	0.29%	-80.71%		
Subcategory Total				\$481,282	1.79%	\$82,880	0.29%	-82.78%	
	Category Total			\$693,597	2.58%	\$305,280	1.08%	-55.99%	
Total Expenses				\$26,919,947	100.00%	\$28,186,992	100.00%	4.71%	

Net/Gross Tuition Net

Chart of Accounts
 MSU
 UM

Ed Units or Agencies
 Agencies
 Ed Units

Reporting Units
UM-Missoula

Fund
Multiple values

Org
All

Account
All

Program
04 Academic Support

Activity
All

Location
All

Fund Type
All

Account Type
All

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

Montana University System
 Current Unrestricted Expenditures
 FY24 Actuals to FY25 Budgeted
 Chart of Accounts: All
 Reporting Units: UM-Missoula

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	\$34,396	0.27%	\$5,255	0.03%	-84.72%	Net/Gross Tuition Net	
		Contract Administrat..	611ADM	\$452,261	3.55%	\$711,031	4.56%	57.22%		
		Classified	611CLS	\$2,637,655	20.70%	\$3,599,470	23.10%	36.46%		
		Graduate Assistan..	611GST	\$4,000	0.03%					
		Contract Professio..	611PRF	\$4,313,580	33.86%	\$4,839,499	31.06%	12.19%		
		Other Salaries	612OTS	\$307,247	2.41%	\$224,646	1.44%	-26.88%		
		Other Compensati..	6130TC	(\$1,040)	-0.01%					
	Subcategory Total			\$7,748,098	60.81%	\$9,379,901	60.20%	21.06%		Chart of Accounts
	Benefits	Employee Benefits	614BEN	\$2,810,126	22.06%	\$3,383,029	21.71%	20.39%		<input checked="" type="checkbox"/> MSU
		Termination Benef..	615TRB	\$40,596	0.32%					<input checked="" type="checkbox"/> UM
Termination Pay		615TRP	\$100,997	0.79%	\$0	0.00%	-100.00%	Ed Units or Agencies		
Subcategory Total			\$2,951,718	23.17%	\$3,383,029	21.71%	14.61%	<input checked="" type="checkbox"/> Agencies		
Category Total			\$10,699,816	83.98%	\$12,762,930	81.91%	19.28%	<input checked="" type="checkbox"/> Ed Units		
Operating Expenses	Operating Expenses	Communications	623COM	\$75,843	0.60%	\$149,636	0.96%	97.30%	Reporting Units	
		Contracted Services	621SRV	\$860,116	6.75%	\$584,216	3.75%	-32.08%	UM-Missoula	
		Other	6280TH	\$193,185	1.52%	\$216,324	1.39%	11.98%	Fund	
		Rent	625RNT	\$3,139	0.02%	\$305,550	1.96%	9632.60%	All	
		Repairs & Mainten..	627MNT	\$50,473	0.40%	\$21,868	0.14%	-56.67%	Org	
		Supplies	622SUP	\$561,185	4.40%	\$1,042,509	6.69%	85.77%	All	
		Travel	624TRV	\$89,082	0.70%	\$166,096	1.07%	86.45%	Account	
		Utilities	626UTL	\$3,189	0.03%	\$148,500	0.95%	4556.63%	All	
		Waivers & Scholar..	628WAV	\$0	0.00%				Program	
		Subcategory Total			\$1,836,214	14.41%	\$2,634,699	16.91%	43.49%	05 Student Services
Category Total			\$1,836,214	14.41%	\$2,634,699	16.91%	43.49%	Activity		
Capital and Transfers	Capital	Capital Building	643CBL	\$0	0.00%				All	
		Capital Equipment	631CEQ	\$16,716	0.13%				Location	
		Subcategory Total			\$16,716	0.13%			All	
	Transfers	Mandatory Transf..	687MXF	\$179,000	1.40%	\$179,000	1.15%	0.00%	Fund Type	
		NonMandatory Tra..	688NXF	\$9,543	0.07%	\$5,619	0.04%	-41.12%	All	
Subcategory Total			\$188,543	1.48%	\$184,619	1.18%	-2.08%	Account Type		
Category Total			\$205,259	1.61%	\$184,619	1.18%	-10.06%	All		
Total Expenses				\$12,741,289	100.00%	\$15,582,248	100.00%	22.30%		

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: UM-Missoula

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	\$77,859	0.30%	\$16,000	0.07%	-79.45%	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 UM-Missoula Fund All Org All Account All Program 06 Institutional Support Activity All Location All Fund Type All Account Type All	
		Contract Administrat..	611ADM	\$2,092,053	8.02%	\$2,331,747	9.88%	11.46%		
		Classified	611CLS	\$7,892,550	30.27%	\$8,819,236	37.37%	11.74%		
		Contract Professio..	611PRF	\$6,677,142	25.61%	\$7,670,153	32.50%	14.87%		
		Other Salaries	612OTS	\$397,865	1.53%	\$277,829	1.18%	-30.17%		
		Other Compensati..	613OTC	\$15,777	0.06%	\$14,920	0.06%	-5.43%		
	Subcategory Total				\$17,153,246	65.78%	\$19,129,885	81.06%		11.52%
	Benefits	Employee Benefits	614BEN	\$5,932,356	22.75%	\$6,512,209	27.59%	9.77%		
		Termination Pay	615TRP	\$257,039	0.99%	\$50,000	0.21%	-80.55%		
	Subcategory Total				\$6,189,394	23.74%	\$6,562,209	27.81%		6.02%
Category Total				\$23,342,640	89.52%	\$25,692,094	108.86%	10.07%		
Operating Expenses	Operating Expenses	Communications	623COM	\$983,823	3.77%	\$347,953	1.47%	-64.63%		
		Contracted Services	621SRV	\$4,035,851	15.48%	\$2,718,800	11.52%	-32.63%		
		Cost of Goods Sold	629CGS	\$0	0.00%					
		Other	628OTH	(\$8,508,563)	-32.63%	(\$9,308,374)	-39.44%	9.40%		
		Rent	625RNT	\$2,073	0.01%	\$900	0.00%	-56.58%		
		Repairs & Mainten..	627MNT	\$2,764,423	10.60%	\$1,372,334	5.81%	-50.36%		
		Supplies	622SUP	\$1,185,631	4.55%	\$837,754	3.55%	-29.34%		
		Travel	624TRV	\$148,587	0.57%	\$198,137	0.84%	33.35%		
		Utilities	626UTL	\$2,535	0.01%	\$1,500	0.01%	-40.83%		
		Waivers & Scholar..	628WAV	\$0	0.00%					
Subcategory Total				\$614,361	2.36%	(\$3,830,996)	-16.23%	-723.57%		
Category Total				\$614,361	2.36%	(\$3,830,996)	-16.23%	-723.57%		
Capital and Transfers	Capital	Capital Building	643CBL	\$0	0.00%	\$0	0.00%			
		Capital Equipment	631CEQ	\$133,072	0.51%					
		Capital Land	641CLN							
	Transfers	Debt Service	650DBT	\$110,034	0.42%	\$0	0.00%	-100.00%		
		Subcategory Total			\$243,106	0.93%	\$0	0.00%	-100.00%	
		Mandatory Transf..	687MXF	\$179,500	0.69%	\$176,125	0.75%	-1.88%		
NonMandatory Tra..	688NXF	\$1,697,013	6.51%	\$1,562,831	6.62%	-7.91%				
Subcategory Total				\$1,876,513	7.20%	\$1,738,956	7.37%	-7.33%		
Category Total				\$2,119,619	8.13%	\$1,738,956	7.37%	-17.96%		
Total Expenses				\$26,076,620	100.00%	\$23,600,054	100.00%	-9.50%		

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: UM-Missoula

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	\$2,305	0.02%			
		Classified	611CLS	\$5,027,152	36.11%	\$5,840,905	40.27%	16.19%
		Contract Professio..	611PRF	\$570,073	4.09%	\$932,879	6.43%	63.64%
		Other Salaries	612OTS	\$137,643	0.99%	\$13,328	0.09%	-90.32%
		Other Compensati..	6130TC					
	Subcategory Total			\$5,737,173	41.21%	\$6,787,112	46.79%	18.30%
	Benefits	Employee Benefits	614BEN	\$2,366,246	17.00%	\$2,701,318	18.62%	14.16%
		Termination Pay	615TRP	\$13,526	0.10%	\$0	0.00%	-100.00%
		Subcategory Total			\$2,379,772	17.09%	\$2,701,318	18.62%
	Category Total			\$8,116,945	58.31%	\$9,488,430	65.42%	16.90%
Operating Expenses	Operating Expenses	Communications	623COM	\$2,617	0.02%	\$0	0.00%	-100.00%
		Contracted Services	621SRV	(\$809,147)	-5.81%	(\$312,768)	-2.16%	-61.35%
		Other	6280TH	\$20,574	0.15%	\$2,050	0.01%	-90.04%
		Rent	625RNT	\$1,600,665	11.50%	\$1,600,575	11.04%	-0.01%
		Repairs & Mainten..	627MNT	\$263,472	1.89%	\$271,022	1.87%	2.87%
		Supplies	622SUP	\$225,493	1.62%	\$171,861	1.18%	-23.78%
		Travel	624TRV	\$23	0.00%			
		Utilities	626UTL	\$4,162,841	29.90%	\$2,945,059	20.30%	-29.25%
Subcategory Total			\$5,466,537	39.27%	\$4,677,799	32.25%	-14.43%	
Category Total			\$5,466,537	39.27%	\$4,677,799	32.25%	-14.43%	
Capital and Transfers	Capital	Capital Equipment	631CEQ					
		Subcategory Total						
	Transfers	Mandatory Transf..	687MXF	\$327,067	2.35%	\$327,067	2.25%	0.00%
		NonMandatory Tra..	688NXF	\$10,962	0.08%	\$10,962	0.08%	0.00%
Subcategory Total			\$338,029	2.43%	\$338,029	2.33%	0.00%	
Category Total			\$338,029	2.43%	\$338,029	2.33%	0.00%	
Total Expenses				\$13,921,511	100.00%	\$14,504,258	100.00%	4.19%

Net/Gross Tuition
Net

Chart of Accounts
 MSU
 UM

Ed Units or Agencies
 Agencies
 Ed Units

Reporting Units
UM-Missoula

Fund
311001 General Opera..

Org
All

Account
All

Program
07 Operation/Mainten..

Activity
All

Location
All

Fund Type
All

Account Type
All

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

Montana University System
 Current Unrestricted Expenditures
 FY24 Actuals to FY25 Budgeted
 Chart of Accounts: All
 Reporting Units: UM-Missoula

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	\$20,548	0.67%	\$35,000	0.78%	70.33%	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 UM-Missoula Fund 317500 Montana Digit.. Org All Account All Program All Activity All Location All Fund Type All Account Type All	
		Classified	611CLS	\$30,379	0.99%	\$85,496	1.90%	181.43%		
		Contract Professio..	611PRF	\$821,055	26.83%	\$1,031,071	22.95%	25.58%		
		Other Salaries	6120TS	\$18,123	0.59%					
		Other Compensati..	6130TC	\$4,972	0.16%	\$7,200	0.16%	44.82%		
	Subcategory Total				\$895,076	29.25%	\$1,158,767	25.79%		29.46%
	Benefits	Employee Benefits	614BEN	\$308,342	10.07%	\$380,155	8.46%	23.29%		
		Subcategory Total			\$308,342	10.07%	\$380,155	8.46%		23.29%
	Category Total				\$1,203,418	39.32%	\$1,538,922	34.25%		27.88%
	Operating Expenses	Operating Expenses	Communications	623COM	\$6,247	0.20%	\$8,900	0.20%		42.47%
Contracted Services			621SRV	\$19,253	0.63%	\$23,000	0.51%	19.46%		
Other			6280TH	\$1,731,191	56.57%	\$2,172,315	48.35%	25.48%		
Rent			625RNT	\$0	0.00%					
Repairs & Mainten..			627MNT	\$979	0.03%	\$71,000	1.58%	7152.30%		
Supplies			622SUP	\$31,675	1.03%	\$592,171	13.18%	1769.50%		
Travel			624TRV	\$50,257	1.64%	\$85,600	1.91%	70.32%		
Subcategory Total					\$1,839,603	60.11%	\$2,952,986	65.73%	60.52%	
Category Total				\$1,839,603	60.11%	\$2,952,986	65.73%	60.52%		
Capital and Transfers	Transfers	Intra-Entity Exp-Ex..	689XFR	\$17,500	0.57%					
		NonMandatory Tra..	688NXF	\$0	0.00%	\$1,000	0.02%			
		Subcategory Total				\$17,500	0.57%	\$1,000	0.02%	-94.29%
Category Total				\$17,500	0.57%	\$1,000	0.02%	-94.29%		
Total Expenses				\$3,060,521	100.00%	\$4,492,908	100.00%	46.80%		

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: UM-Missoula

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	\$138,209	8.86%	\$227,820	12.00%	64.84%	Net/Gross Tuition Net
		Classified	611CLS	\$23,129	1.48%	\$30,995	1.63%	34.01%	
		Graduate Assistan..	611GST	\$2,846	0.18%	\$110,994	5.84%	3799.78%	
		Contract Professio..	611PRF	\$332,592	21.33%	\$369,198	19.44%	11.01%	
		Other Salaries	612OTS	\$267,178	17.13%	\$534,376	28.14%	100.01%	
		Other Compensati..	6130TC	\$480	0.03%	\$936	0.05%	95.02%	
		Subcategory Total		\$764,434	49.02%	\$1,274,319	67.10%	66.70%	
	Benefits	Employee Benefits	614BEN	\$216,981	13.91%	\$360,246	18.97%	66.03%	Ed Units or Agencies
		Termination Pay	615TRP						
		Subcategory Total		\$216,981	13.91%	\$360,246	18.97%	66.03%	Reporting Units
	Category Total		\$981,415	62.93%	\$1,634,565	86.07%	66.55%	UM-Missoula	
Operating Expenses	Operating Expenses	Communications	623COM	\$11,144	0.71%	\$7,200	0.38%	-35.39%	Fund
		Contracted Services	621SRV	\$59,658	3.83%	\$19,900	1.05%	-66.64%	316000 Travel Research
		Other	6280TH	\$10,120	0.65%	\$50,350	2.65%	397.52%	Org
		Repairs & Mainten..	627MNT	\$7,158	0.46%	\$4,000	0.21%	-44.12%	All
		Supplies	622SUP	\$150,780	9.67%	\$27,599	1.45%	-81.70%	Account
		Travel	624TRV	\$121,168	7.77%	\$117,000	6.16%	-3.44%	All
		Utilities	626UTL	\$419	0.03%				Program
		Subcategory Total		\$360,447	23.11%	\$226,049	11.90%	-37.29%	All
	Category Total		\$360,447	23.11%	\$226,049	11.90%	-37.29%	Activity	
Capital and Transfers	Capital	Capital Equipment	631CEQ	\$74,888	4.80%				Location
		Subcategory Total		\$74,888	4.80%				All
	Transfers	NonMandatory Tra..	688NXF	\$142,675	9.15%	\$38,441	2.02%	-73.06%	Fund Type
		Subcategory Total		\$142,675	9.15%	\$38,441	2.02%	-73.06%	All
	Category Total		\$217,563	13.95%	\$38,441	2.02%	-82.33%	Account Type	
	Total Expenses		\$1,559,425	100.00%	\$1,899,055	100.00%	21.78%	All	

Chart of Accounts
 MSU
 UM

Ed Units or Agencies
 Agencies
 Ed Units

Reporting Units
UM-Missoula

Fund
316000 Travel Research

Org
All

Account
All

Program
All

Activity
All

Location
All

Fund Type
All

Account Type
All

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

Montana University System
 Current Unrestricted Expenditures
 FY24 Actuals to FY25 Budgeted
 Chart of Accounts: All
 Reporting Units: UM-Missoula

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	\$271,084	14.42%	\$341,223	7.96%	25.87%	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 UM-Missoula Fund 316500 HB10 CyberMo.. Org All Account All Program All Activity All Location All Fund Type All Account Type All	
		Classified	611CLS	\$46,916	2.50%	\$201,221	4.70%	328.90%		
		Graduate Assistan..	611GST	\$21,211	1.13%	\$23,768	0.55%	12.05%		
		Contract Professio..	611PRF	\$68,574	3.65%	\$148,256	3.46%	116.20%		
		Other Salaries	6120TS	\$70,762	3.76%	\$54,167	1.26%	-23.45%		
	Subcategory Total				\$478,547	25.45%	\$768,635	17.94%		60.62%
	Benefits	Employee Benefits	614BEN	\$167,689	8.92%	\$227,766	5.32%	35.83%		
		Termination Pay	615TRP	\$277	0.01%	\$0	0.00%	-100.00%		
	Subcategory Total				\$167,967	8.93%	\$227,766	5.32%		35.60%
	Category Total				\$646,514	34.39%	\$996,401	23.26%		54.12%
Operating Expenses	Operating Expenses	Communications	623COM	\$7,084	0.38%	\$10,000	0.23%	41.16%		
		Contracted Services	621SRV	\$472,750	25.14%	\$1,223,017	28.55%	158.70%		
		Other	6280TH	\$46,822	2.49%	\$135,500	3.16%	189.39%		
		Repairs & Mainten..	627MNT	\$446,737	23.76%	\$336,525	7.85%	-24.67%		
		Supplies	622SUP	\$36,955	1.97%	\$1,453,372	33.92%	3832.83%		
		Travel	624TRV	\$30,557	1.63%	\$129,400	3.02%	323.47%		
		Waivers & Scholar..	628WAV	\$2,687	0.14%					
Subcategory Total				\$1,043,592	55.51%	\$3,287,814	76.74%	215.05%		
Category Total				\$1,043,592	55.51%	\$3,287,814	76.74%	215.05%		
Capital and Transfers	Transfers	NonMandatory Tra..	688NXF	\$190,000	10.11%					
		Subcategory Total				\$190,000	10.11%			
		Category Total				\$190,000	10.11%			
Total Expenses				\$1,880,105	100.00%	\$4,284,215	100.00%	127.87%		

The Montana University System
 5-Year Comparison by Program
 Fiscal Year 2025
 Chart of Accounts: All
 Reporting Units: UM-Missoula

Fiscal Year
 2025

Chart of Accounts
 MSU
 UM

Program	2021	2022	2023	2024	2025 Budgeted	
Instruction	\$65,746,235	\$60,503,643	\$59,090,893	\$58,713,200	\$63,007,446	Ed Units or Agencies All
Organized Research	\$1,267,419	\$2,402,417	\$3,202,146	\$1,910,131	\$1,695,732	
Public Service	\$941,088	\$1,076,737	\$1,102,594	\$996,109	\$1,143,832	Reporting Unit UM-Missoula
Academic Support	\$17,667,180	\$21,336,898	\$24,625,182	\$26,919,947	\$28,186,992	
Student Services	\$11,704,634	\$13,027,003	\$13,099,390	\$12,741,289	\$15,582,248	Program All
Institutional Support	\$14,657,143	\$19,085,380	\$22,914,269	\$26,076,620	\$23,600,054	
Operation & Maintenance of Plant	\$14,765,053	\$15,642,595	\$14,846,871	\$13,921,511	\$14,504,258	Fund Multiple values
Scholarships & Fellowships	\$0	\$1,726	\$0			
Grand Total	\$126,748,752	\$133,076,399	\$138,881,345	\$141,278,806	\$147,720,562	Org All

The Montana University System
 5-Year Comparison by Program
 Fiscal Year 2025
 Chart of Accounts: All
 Reporting Units: UM-Missoula

Fiscal Year
 2025

Chart of Accounts
 MSU
 UM

Program	2021	2022	2023	2024	2025 Budgeted	
Instruction	\$1,629,730	\$1,386,751	\$1,777,755	\$2,452,007	\$3,711,411	Ed Units or Agencies All
Organized Research	\$905,154	\$1,565,106	\$1,389,661	\$1,684,425	\$2,024,055	
Public Service				\$464,577	\$1,479,873	Reporting Unit UM-Missoula
Academic Support	\$587,795	\$673,187	\$1,715,291	\$2,024,043	\$3,585,839	
Grand Total	\$3,122,679	\$3,625,044	\$4,882,707	\$6,625,052	\$10,801,178	Program All

Fund
Special Approps

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 Graduate	\$1,158,726	4.37%	\$1,110,000	4.09%	-4.21%
	Non resident Undergraduate*	\$12,700,238	47.94%	\$12,685,700	46.76%	-0.11%
	Total	\$13,858,964	52.31%	\$13,795,700	50.85%	-0.46%
Scholarships & Grants	MT Senior Citizen Waiver	\$39,130	0.15%	\$30,000	0.11%	-23.33%
	Resident Graduate**	\$2,376,898	8.97%	\$2,987,007	11.01%	25.67%
	Resident Undergraduate	\$3,342,636	12.62%	\$3,334,000	12.29%	-0.26%
	Total	\$5,758,663	21.74%	\$6,351,007	23.41%	10.29%
Waivers	American Indian Waiver	\$757,010	2.86%	\$750,000	2.76%	-0.93%
	Community College Honor Scholarship	\$38,001	0.14%	\$38,000	0.14%	0.00%
	Dependent Waiver	\$283,241	1.07%	\$230,000	0.85%	-18.80%
	Employee Waiver	\$76,099	0.29%	\$76,000	0.28%	-0.13%
	Federal Yellow Ribbon Program	\$20,932	0.08%	\$21,000	0.08%	0.33%
	Honorably Discharged Veteran Waivr	(\$4,429)	-0.02%			
	MT National Guard Tuition Waiver	\$99,731	0.38%	\$190,000	0.70%	90.51%
	MUS High School Honors	\$778,662	2.94%	\$750,000	2.76%	-3.68%
	National Merit Scholarship	\$8,000	0.03%	\$2,000	0.01%	-75.00%
	Peace & Fire Orphans	\$2,868	0.01%			
	Total	\$2,060,115	7.78%	\$2,057,000	7.58%	-0.15%
Athletic Scholarships	Non resident Athlete	\$2,904,163	10.96%	\$3,078,000	11.35%	5.99%
	Resident Athlete	\$601,089	2.27%	\$625,000	2.30%	3.98%
	Total	\$3,505,252	13.23%	\$3,703,000	13.65%	5.64%
Cash Scholarships	Scholarships & Fellowships	\$317,549	1.20%	\$285,701	1.05%	-10.03%
Total	\$317,549	1.20%	\$285,701	1.05%	-10.03%	
Other***	Other Tuition Waivers	\$932,207	3.52%	\$758,500	2.80%	-18.63%
	Scholarships & Fellowships	\$58,734	0.22%	\$177,187	0.65%	201.68%
	Total	\$990,941	3.74%	\$935,687	3.45%	-5.58%
Grand Total		\$26,491,484	100.00%	\$27,128,095	100.00%	2.40%

FY Comparison
Next FY

Chart of Accounts
 MSU
 UM

Ed Units or Agencies
 Ed Units

Reporting Units
UM-Missoula

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 dictated 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
UM-Missoula
Budget for Auxiliary
FY25**

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Auxiliary	25	All	All	UM-Missoula	Budget					
Reporting Fund	Beginning Balance	Revenue	Transfers In	Total Revenue	Comp & Benefits	Operating & Capital	Transfers Out	Total Expenses	Compensated Absences	Ending Fund Balance
Dining/Food Services	\$1,541,504	\$18,403,546	\$9,103	\$18,412,649	\$8,871,252	\$8,933,245	\$900,000	\$18,704,497	\$0	\$1,249,656
Health Services	\$1,147,441	\$5,481,088		\$5,481,088	\$4,308,482	\$1,348,006	\$358,000	\$6,014,488	\$0	\$614,041
Other Auxiliary Non-Pledg..	\$189,935	\$1,520,000		\$1,520,000	\$340,585	\$943,770	\$227,000	\$1,511,355	\$0	\$198,580
Other Auxiliary Pledged	\$3,118,129	\$10,598,081	\$125,000	\$10,723,081	\$4,158,528	\$5,911,416	\$1,194,420	\$11,264,364	\$0	\$2,576,846
Parking	\$8	\$2,804,528	\$1,697,000	\$4,501,528	\$2,147,884	\$437,414	\$1,904,283	\$4,489,581	\$0	\$11,955
Rentals	\$62,214	\$470,071		\$470,071	\$153,759	\$211,185	\$59,292	\$424,236	\$0	\$108,049
Student Housing	\$4,181,682	\$18,491,282		\$18,491,282	\$6,186,340	\$5,294,671	\$8,855,830	\$20,336,841	\$0	\$2,336,123
Student Union	\$456,620	\$4,907,001	\$1,000	\$4,908,001	\$2,831,176	\$1,966,251	\$375,834	\$5,173,261	\$0	\$191,360
University of Montana Bo..	\$16	\$415,000		\$415,000		\$360,500	\$0	\$360,500		\$54,516
Grand Total	\$10,697,549	\$63,090,597	\$1,832,103	\$64,922,700	\$28,998,006	\$25,406,458	\$13,874,659	\$68,279,123	\$0	\$7,341,126

Chart of Accounts: All
UM-Missoula
Actuals for Auxiliary
FY24

Fund Type Auxiliary	Fiscal Year 24	Chart of Accounts All	Ed Unit or Agencies All	Reporting Unit UM-Missoula	Actuals/Budget Actuals					
Reporting Fund	Beginning Balance	Revenue	Transfers In	Total Revenue	Comp & Benefits	Operating & Capital	Transfers Out	Total Expenses	Compensated Absences	Ending Fund Balance
Dining/Food Services	\$1,080,417	\$16,958,880	\$5,668	\$16,964,548	\$7,087,565	\$8,059,849	\$1,356,046	\$16,503,460	\$0	\$1,541,504
Health Services	\$652,594	\$5,484,320		\$5,484,320	\$3,389,349	\$1,116,824	\$483,300	\$4,989,473	\$0	\$1,147,441
Other Auxiliary Non-Pledg..	\$369,260	\$1,386,365		\$1,386,365	\$286,562	\$1,163,660	\$115,468	\$1,565,690	\$0	\$189,935
Other Auxiliary Pledged	\$5,475,656	\$10,946,086	\$361,509	\$11,307,596	\$3,412,415	\$4,942,660	\$5,310,049	\$13,665,123	\$0	\$3,118,129
Parking	\$131,744	\$2,201,988	\$1,976,741	\$4,178,729	\$1,934,872	\$371,799	\$2,003,794	\$4,310,465	\$0	\$8
Rentals	(\$5,186)	\$428,337		\$428,337	\$148,837	\$152,808	\$59,291	\$360,937	\$0	\$62,214
Student Housing	\$7,360,385	\$19,508,767	\$4,146	\$19,512,913	\$5,414,388	\$4,508,999	\$12,768,230	\$22,691,617	\$0	\$4,181,682
Student Union	\$385,224	\$5,068,842	\$12,740	\$5,081,582	\$2,491,659	\$2,252,186	\$266,340	\$5,010,185	\$0	\$456,620
University of Montana Bo..	\$76,859	\$168,706	\$110,050	\$278,756		\$355,600		\$355,600		\$16
Grand Total	\$15,526,953	\$62,152,291	\$2,470,854	\$64,623,145	\$24,165,647	\$22,924,386	\$22,362,517	\$69,452,550	\$0	\$10,697,549

**Chart of Accounts: All
UM-Missoula
Budget for Designated
FY25**

Fund Type Designated	Fiscal Year 25	Chart of Accounts All	Ed Unit or Agencies All	Reporting Unit UM-Missoula	Actuals/Budget 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	\$1,467,366	\$3,132,180		\$3,132,180	\$2,288,892	\$1,047,395	\$337,223	\$3,673,510	\$0	\$926,036
Athletics	\$529,057	\$11,700,360		\$11,700,360	\$4,940,140	\$6,701,473	\$362,460	\$12,004,073	\$0	\$225,344
Campus Sales & Services	\$3,283,374	\$3,449,615	\$656,331	\$4,105,946	\$1,462,962	\$2,946,333	\$0	\$4,409,295	\$0	\$2,980,025
Continuing Education	\$3,934,588	\$6,006,435		\$6,006,435	\$4,437,566	\$5,040,384	\$6,528	\$9,484,478	\$0	\$456,545
Designated Scholarships	\$11,014			\$0		\$1,658		\$1,658		\$9,356
F&A Sponsored Programs	\$15,826,218	\$17,077,815	\$22,000	\$17,099,815	\$9,664,407	\$7,652,468	\$1,300,156	\$18,617,031	\$0	\$14,309,002
Fees	\$1,962,493	\$3,731,537		\$3,731,537	\$1,108,924	\$2,898,198	\$275,242	\$4,282,364	\$0	\$1,411,666
General Designated	\$24,951,720	\$11,143,934	\$2,150,370	\$13,294,304	\$2,949,736	\$5,728,008	\$2,752,850	\$11,430,594	\$0	\$26,815,430
Instructional Fees	\$1,127,536	\$1,112,645		\$1,112,645	\$254,659	\$832,716		\$1,087,375	\$0	\$1,152,806
Sales & Services	\$2,516,441	\$3,962,196	\$10,193	\$3,972,389	\$2,130,343	\$1,852,500	\$23,710	\$4,006,553	\$0	\$2,482,277
Grand Total	\$55,609,807	\$61,316,717	\$2,838,894	\$64,155,611	\$29,237,629	\$34,701,133	\$5,058,169	\$68,996,931	\$0	\$50,768,487

**Chart of Accounts: All
UM-Missoula
Actuals for Designated
FY24**

Fund Type Designated	Fiscal Year 24	Chart of Accounts All	Ed Unit or Agencies All	Reporting Unit UM-Missoula	Actuals/Budget 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	\$1,900,284	\$3,314,676	\$49,481	\$3,364,156	\$2,378,324	\$1,236,523	\$182,228	\$3,797,075	\$0	\$1,467,366
Athletics	\$732,146	\$14,181,828	\$78,758	\$14,260,585	\$4,858,428	\$8,775,168	\$830,078	\$14,463,674	\$0	\$529,057
Campus Sales & Services	\$2,809,592	\$3,382,557	\$1,276,529	\$4,659,086	\$1,110,073	\$2,680,136	\$395,095	\$4,185,304	\$0	\$3,283,374
Continuing Education	\$3,519,811	\$5,919,578	\$318,390	\$6,237,968	\$3,258,840	\$2,545,383	\$18,968	\$5,823,191	\$0	\$3,934,588
Designated Scholarships	\$77,997	\$271,650		\$271,650		\$269,188	\$69,445	\$338,634		\$11,014
F&A Sponsored Programs	\$11,326,629	\$20,245,213	\$425,557	\$20,670,770	\$6,756,931	\$7,178,041	\$2,236,209	\$16,171,181	\$0	\$15,826,218
Fees	\$2,175,394	\$3,747,436	\$8,570	\$3,756,006	\$891,202	\$2,279,731	\$797,972	\$3,968,906	\$0	\$1,962,493
General Designated	\$19,351,656	\$14,289,227	\$3,129,232	\$17,418,459	\$2,968,121	\$6,050,907	\$2,799,367	\$11,818,395	\$0	\$24,951,720
Instructional Fees	\$722,083	\$1,586,837		\$1,586,837	\$250,159	\$929,775	\$1,448	\$1,181,383	\$0	\$1,127,536
Sales & Services	\$1,696,608	\$5,500,427	\$65,736	\$5,566,164	\$1,973,060	\$2,557,298	\$215,973	\$4,746,331	\$0	\$2,516,441
Grand Total	\$44,312,200	\$72,439,427	\$5,352,253	\$77,791,680	\$24,445,138	\$34,502,151	\$7,546,785	\$66,494,074	\$0	\$55,609,807

Chart of Accounts: All
UM-Missoula
Budget for Endowments
FY25

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Endowments	25	All	All	UM-Missoula	Budget					
Reporting Fund	Beginning Balance	Revenue	Transfers In	Total Revenue	Comp & Benefits	Operating & Capital	Transfers Out	Total Expenses	Compensated Absences	Ending Fund Balance
Quasi	\$1,527,281			\$0				\$0		\$1,527,281
Regular	\$24,118,706			\$0				\$0		\$24,118,706
STIP Transaction	\$0	\$301,000		\$301,000				\$0		\$301,000
Grand Total	\$25,645,987	\$301,000		\$301,000				\$0		\$25,946,987

**Chart of Accounts: All
 UM-Missoula
 Actuals for Endowments
 FY24**

Fund Type Endowments	Fiscal Year 24	Chart of Accounts All	Ed Unit or Agencies All	Reporting Unit UM-Missoula	Actuals/Budget Actuals					
Reporting Fund	Beginning Balance	Revenue	Transfers In	Total Revenue	Comp & Benefits	Operating & Capital	Transfers Out	Total Expenses	Compensated Absences	Ending Fund Balance
Quasi	\$1,509,172	\$18,109		\$18,109				\$0		\$1,527,281
Regular	\$18,764,147	\$5,354,559		\$5,354,559				\$0		\$24,118,706
STIP Transaction	\$58,386	\$2,621		\$2,621			\$61,007	\$61,007		\$0
Grand Total	\$20,331,706	\$5,375,289		\$5,375,289			\$61,007	\$61,007		\$25,645,987

Chart of Accounts: All
UM-Missoula
Budget for Loan Funds
FY25

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Loan Funds	25	All	All	UM-Missoula	Budget					
Reporting Fund	Beginning Balance	Revenue	Transfers In	Total Revenue	Comp & Benefits	Operating & Capital	Transfers Out	Total Expenses	Compensated Absences	Ending Fund Balance
Federal & State Loan	\$3,262,568	\$3,000		\$3,000		\$790,000		\$790,000		\$2,475,568
Institutional Loan	\$3,369,621	\$306,050		\$306,050		\$5,000		\$5,000		\$3,670,671
Private Loan	\$382,802	\$0		\$0				\$0		\$382,802
Grand Total	\$7,014,990	\$309,050		\$309,050		\$795,000		\$795,000		\$6,529,040

Chart of Accounts: All
UM-Missoula
Actuals for Loan Funds
FY24

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Loan Funds	24	All	All	UM-Missoula	Actuals					
Reporting Fund	Beginning Balance	Revenue	Transfers In	Total Revenue	Comp & Benefits	Operating & Capital	Transfers Out	Total Expenses	Compensated Absences	Ending Fund Balance
Federal & State Loan	\$4,240,306	\$115,248		\$115,248		\$1,092,986		\$1,092,986		\$3,262,568
Institutional Loan	\$3,086,130	\$290,449		\$290,449		\$6,958		\$6,958		\$3,369,621
Private Loan	\$274,710	\$108,067		\$108,067		(\$24)		(\$24)		\$382,802
Grand Total	\$7,601,145	\$513,764		\$513,764		\$1,099,920		\$1,099,920		\$7,014,990

Chart of Accounts: All
UM-Missoula
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	UM-Missoula	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	\$21,609,949	\$2,150,000	\$26,766,821	\$28,916,821	\$157,067	\$11,450,000	\$0	\$11,607,067		\$38,919,703
Retirement of Indebtedne..	\$292,370	\$1,125,490	\$10,016,500	\$11,141,990		\$8,964,000	\$1,044,909	\$10,008,909		\$1,425,451
Unexpended Plant	\$57,293,469	\$11,127,253	\$9,533,239	\$20,660,492		\$31,539,100	\$30,410,767	\$61,949,867		\$16,004,094
Grand Total	\$79,195,787	\$14,402,743	\$46,316,560	\$60,719,303	\$157,067	\$51,953,100	\$31,455,676	\$83,565,843		\$56,349,247

Chart of Accounts: All
UM-Missoula
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	UM-Missoula	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	\$6,309,028	\$2,189,432	\$30,446,106	\$32,635,538	\$524,930	\$9,529,839	\$7,279,849	\$17,334,618		\$21,609,949
Retirement of Indebtedne..	\$292,894	\$1,136,250	\$11,710,157	\$12,846,407		\$11,600,097	\$1,246,834	\$12,846,931		\$292,370
Unexpended Plant	\$97,998,811	\$7,770,275	\$19,919,679	\$27,689,953		\$37,038,921	\$31,356,375	\$68,395,296		\$57,293,469
Grand Total	\$104,600,734	\$11,095,957	\$62,075,941	\$73,171,898	\$524,930	\$58,168,856	\$39,883,058	\$98,576,845		\$79,195,787

Chart of Accounts: All
UM-Missoula
Budget for Restricted
FY25

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget
Restricted	25	All	All	UM-Missoula	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	\$224,121	\$21,188,363		\$21,188,363	\$943,075	\$20,299,248		\$21,242,323		\$170,161
Other Restricted	\$1			\$0				\$0		\$1
Private Gifts & Scholarshi..	\$3,076,326	\$20,142,857	\$17,474	\$20,160,331	\$6,632,640	\$13,910,243	\$1,001,295	\$21,544,178		\$1,692,479
Restricted Sponsored Pro..	\$105,465	\$148,579,847	\$565,996	\$149,145,843	\$72,046,229	\$76,705,078	\$500,000	\$149,251,307		\$0
Grand Total	\$3,405,913	\$189,911,067	\$583,470	\$190,494,537	\$79,621,944	\$110,914,569	\$1,501,295	\$192,037,808		\$1,862,641

Chart of Accounts: All
UM-Missoula
Actuals for Restricted
FY24

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget
Restricted	24	All	All	UM-Missoula	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	\$250,494	\$19,364,575		\$19,364,575	\$534,932	\$18,856,016		\$19,390,948		\$224,121
Other Restricted	\$1			\$0				\$0		\$1
Private Gifts & Scholarshi..	\$2,562,424	\$30,222,370	\$139,205	\$30,361,575	\$9,996,771	\$18,563,403	\$1,287,500	\$29,847,674		\$3,076,326
Restricted Sponsored Pro..	\$42,192	\$112,630,045	\$134,004	\$112,764,050	\$62,283,587	\$49,380,568	\$1,036,623	\$112,700,777		\$105,465
Grand Total	\$2,855,111	\$162,216,991	\$273,209	\$162,490,200	\$72,815,290	\$86,799,987	\$2,324,123	\$161,939,399		\$3,405,913

ALL FUNDS
FTE EMPLOYEE DATA

UNIT	University of Montana - Missoula				
	ACTUAL 2024	PER- CENT	BUDGETED 2025	PER- CENT	INCR. (DECR.)
CURRENT UNRESTRICTED FUND:					
Contract Faculty (AY/FY)	471.63	38.2%	502.45	36.7%	6.53%
Contract Administrative	20.53	1.7%	22.69	1.7%	10.52%
Contract Professional	187.32	15.2%	221.78	16.2%	18.40%
Classified	383.01	31.1%	452.06	33.0%	18.03%
Graduate Teaching & Research Assistants (GTA & GRA)	131.19	10.6%	131.46	9.6%	0.21%
Part-Time and Other	39.68	3.2%	38.92	2.8%	-1.93%
TOTAL	1,233.37	100.0%	1,369.36	100%	11.03%
RESTRICTED:					
Contract Faculty (AY/FY)	93.79	11.9%	93.36	12%	-0.46%
Contract Administrative	0.30	0.0%	1.21	0%	310.98%
Contract Professional	377.94	48.1%	360.31	46%	-4.67%
Classified	80.72	10.3%	81.87	10%	1.43%
Graduate Teaching & Research Assistants (GTA & GRA)	58.93	7.5%	64.15	8%	8.87%
Part-Time and Other	174.43	22.2%	189.02	24%	8.36%
TOTAL	786.11	100.0%	789.92	100%	0.49%
DESIGNATED:					
Contract Faculty (AY/FY)	25.67	7.4%	28.21	9%	9.88%
Contract Administrative	1.93	0.6%	0.41	0%	-78.96%
Contract Professional	125.86	36.4%	129.07	40%	2.55%
Classified	91.28	26.4%	104.01	32%	13.94%
Graduate Teaching & Research Assistants (GTA & GRA)	9.78	2.8%	3.60	1%	-63.19%
Part-Time and Other	91.48	26.4%	60.21	19%	-34.19%
TOTAL	346.01	100.0%	325.50	100%	-5.93%
AUXILIARY:					
Contract Faculty (AY/FY)	-		-		
Contract Administrative	-		-	0%	0.00%
Contract Professional	42.73	12.3%	52.26	14%	22.31%
Classified	193.66	55.8%	246.60	65%	27.34%
Graduate Teaching & Research Assistants (GTA & GRA)	-	0.0%	-	0%	0.00%
Part-Time and Other	110.93	31.9%	78.50	21%	-29.24%
TOTAL	347.32	100.0%	377.36	100%	8.65%
PLANT:					
Classified	0.97	7.7%	0.47	13%	-51.55%
Part-Time and Other	11.64	92.3%	3.05	87%	-73.80%
TOTAL	12.61	100.0%	3.52	100%	-72.09%
TOTAL FTE:					
Contract Faculty (AY/FY)	591.10	21.7%	624.02	22%	5.57%
Contract Administrative	22.76	0.8%	24.31	1%	6.82%
Contract Professional	733.84	26.9%	763.41	27%	4.03%
Classified	749.64	27.5%	885.01	31%	18.06%
Graduate Teaching & Research Assistants (GTA & GRA)	199.90	7.3%	199.22	7%	-0.34%
Part-Time and Other	428.17	15.7%	369.69	13%	-13.66%
TOTAL	2,725.41	100.0%	2,865.66	100%	5.15%

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

The University of Montana - Missoula								CODE
								51030
DESCRIPTION	BOR POLICY 910.10 Termination Pool	Montana 10 BOR POLICY 901.13 Scholarships & Stipends	BOR POLICY 901.13 Scholarships & Stipends	Current Unrestricted Operating BOR POLICY 901.15 Enrollment Contingency	Travel Research BOR POLICY 901.15 Enrollment Contingency	Montana Digital Academy BOR POLICY 901.15 Enrollment Contingency	BOR POLICY 901.6 Reverted Appropriations	
1. Effective Date of Board Policy	January 2004	May 2005	May 2005	May 2005	May 2005	May 2005	November 1999	
2. Date Reserve Fund Established by Campus	FY 2003	FY2010	FY2010	FY2010	FY2010	FY2010	FY 1992	
3. Fund Code (BANNER)	338145	338143	338143	338147	338147	338149	372291	
4. Financial Summary								
Fund Balance - FYE 2024 (Actual)	-	592,095	203,388	180,030	727,920	996,664	-	
+ Revenues, Transfers In (Actual FY24)		-	810,000	807,000			-	
- Expenditures, Transfers Out (Actual FY24)	-	592,095	200,255	80,030	229,074		-	
Fund Balance - FYE 24 (Actual)	-	-	813,133	907,000	498,845	996,664	-	
+ Revenues, Transfers In (Projected FY25)	-							
- Expenditures, Transfers Out (Projected FY25)	-	-	810,000	807,000	398,828	47,346	-	
Fund Balance - FYE 2025 (Projected)	-	-	3,133	100,000	100,017	949,318	-	
5. Required Reports								
a. Is a long-term deferred maintenance and equipment/fixed asset plan on file with OCHE?	N/A	N/A	N/A	N/A	N/A	N/A	note 1	
b. Has the required annual business plan for FY21 been submitted and approved by OCHE?	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
c. Has the required documentation for the FY21 transfers out of this reserve fund been submitted to OCHE?	N/A	N/A	N/A	N/A	N/A	N/A	N/A	

****NOTES****

note 1 - UM-Missoula transfers reverted appropriation amounts to a reserve fund established in the renewal and replacement subfund.

THE UNIVERSITY OF MONTANA - MISSOULA

Negative Fund Balance Report

Analysis as of FYE 6/30/24

Negative Fund Balances

The University does not have any negative fund balances to report at 6/30/24, for funds that have been negative for two consecutive years.

THE UNIVERSITY OF MONTANA - MISSOULA

Negative Cash Balance Report

Analysis as of FYE 6/30/24

Negative Cash Balances

The University does not have any negative cash balances to report at 6/30/24, for funds that have been negative for two consecutive years.

Bonded Indebtedness Report

Campus: **The University of Montana**
Date: **June 30, 2024**

REVENUE BONDS ISSUE	ORIGINAL AMOUNT OF ISSUE	USES OF FUNDS - PROJECTS/AMOUNTS	PLEGGED REVENUES		OUTSTANDING PRINCIPAL BALANCE AT JUNE 30,2024	FY2024 PRINCIPAL & INTEREST PAYMENT Actual	FY2025 PRINCIPAL & INTEREST PAYMENT Est	FY2026 PRINCIPAL & INTEREST PAYMENT Est	FY2027 PRINCIPAL & INTEREST PAYMENT Est
1 Series 2019A	\$ 13,185,000	Series A refinanced Series O 2017. The Series O 2017 revenue bonds were issued for the purpose of constructing the Living Learning Center building on the Butte campus, and paying the cost of issuance of Series O.	Auxiliary Facilities Gross Pledged Revenues remaining after related charges for Operation and Maintenance Expenses other than General Administrative Assessments. All unrestricted revenues of the University not constituting Auxiliary Facilities Gross Pledged Revenues. Land Grant Income and Indirect Cost Recovery Payments relating to Research Contracts.		\$ 10,280,000	\$ 989,510	\$ 993,492	\$ 991,627	\$ 989,083
2 Series 2019B (Tax Exempt)	\$ 54,460,000	A portion of the proceeds from Series 2019B (Tax Exempt) will go toward funding various projects on the University of Montana campuses. The remaining proceeds refunded all of the University's outstanding bonds (Series K, L, M, N) and loans (SBECP & Intercap), except Series 2017O bonds and the MSTA Debt.	Auxiliary Facilities Gross Pledged Revenues remaining after related charges for Operation and Maintenance Expenses other than General Administrative Assessments. All unrestricted revenues of the University not constituting Auxiliary Facilities Gross Pledged Revenues. Land Grant Income and Indirect Cost Recovery Payments relating to Research Contracts.		\$ 45,010,000	\$ 4,540,900	\$ 4,533,500	\$ 4,536,800	\$ 4,540,175
3 Series 2019C (Taxable)	\$ 92,355,000	A portion of the proceeds from Series 2019C (Taxable) will go toward funding various projects on the University of Montana campuses. The remaining proceeds refunded all of the University's outstanding bonds (Series K, L, M, N) and loans (SBECP & Intercap), except Series 2017O bonds and the MSTA Debt.	Auxiliary Facilities Gross Pledged Revenues remaining after related charges for Operation and Maintenance Expenses other than General Administrative Assessments. All unrestricted revenues of the University not constituting Auxiliary Facilities Gross Pledged Revenues. Land Grant Income and Indirect Cost Recovery Payments relating to Research Contracts.		\$ 92,355,000	\$ 2,948,591	\$ 2,948,591	\$ 2,948,591	\$ 2,948,591
Series 2022 (Tax Exempt)	\$ 60,000,000	The proceeds from the Series 2022 bond issuance will be used primarily to fund cost overages on construction of a new dining facility and a dormitory renovation, and to fund construction of a new 200 bed residence hall on the University's Missoula campus.	Auxiliary Facilities Gross Pledged Revenues remaining after related charges for Operation and Maintenance Expenses other than General Administrative Assessments. All unrestricted revenues of the University not constituting Auxiliary Facilities Gross Pledged Revenues. Land Grant Income and Indirect Cost Recovery Payments relating to Research Contracts.		\$ 60,000,000	\$ 3,150,000	\$ 3,150,000	\$ 3,150,000	\$ 3,150,000
Total Bonded Indebtedness					\$ 207,645,000				

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 From FY23 to FY24
1-B Intercap Loans-MSTA	\$ 501,375	Research	Indirect Cost Assessment	\$ 362,449	\$ 0	-100%
7-M Intercap Loans - MSTA	\$ 3,509,627	Research	Indirect Cost Assessment	\$ 2,537,143	\$ 0	-100%
Total Other Indebtedness					\$ 0	

TOTAL OUTSTANDING DEBT at June 30, 2024 **\$ 207,645,000**

Inter-Entity Loan Status Report

Campus: **The University of Montana - Missoula**
Date: **June 30, 2024**

Inter-Entity Loan Balance:

Origination Date	Original Loan Amount	Receiving Fund Name & SABHRS Code	Sending Fund Name & SABHRS Code	Date	Transaction Amount	SABHRS journal #	Beginning Loan Balance FY24	Ending Loan Balance FY24
June, 1990	\$900,000	Restricted/32100	Designated/33100	NA	\$0	NA	\$13,850,000	\$23,850,000

Loan/Advance Balance (Long-Term)

Origination Date	Original Loan Amount	Receiving Fund Name & SABHRS Code	Sending Fund Name & SABHRS Code	Date	Transaction Amount	SABHRS journal #	Beginning Loan Balance FY	Ending Loan Balance FY

Narrative: