

# University of Montana Missoula

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Bud 200	<a href="#">Total Unrestricted Expenditures</a> <a href="#">Instruction</a> <a href="#">Organized Research</a> <a href="#">Public Service</a> <a href="#">Academic Support</a> <a href="#">Student Services</a> <a href="#">Institutional Support</a> <a href="#">Operation &amp; Maintenance of Plant</a> <a href="#">Scholarships</a> <a href="#">Digital Academy</a> <a href="#">Bio Station Research</a> <a href="#">cyberMONTANA</a>
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University of Montana - Missoula

ALL FUNDS SUBJECT TO BOARD OF REGENTS APPROVAL

FISCAL YEAR 2026

Campus/Agency		Actual FY 2025	Budgeted FY 2026	Dollar Change Actual 2025 to Budgeted 2026	Percent Change Actual 2025 to Budgeted 2026
University of Montana - Missoula:					
Current Operating Unrestricted		\$ 152,119,410	\$ 164,550,426	\$ 12,431,016	8%
Digital Academy		\$ 4,280,317	\$ 5,504,863	\$ 1,224,546	29%
Yellow Bay		\$ 125,002	\$ 125,000	\$ (2)	0%
CyberMontana		\$ 4,284,215	\$ 2,669,369	\$ (1,614,846)	-38%
Current Restricted		166,595,469	180,932,040	14,336,571	9%
Current Designated		83,628,548	71,945,701	(11,682,847)	-14%
Auxiliary Enterprises		69,803,920	75,270,625	5,466,705	8%
Loan & Endowment Funds		607,849	595,000	(12,849)	-2%
Plant Funds		76,607,964	78,086,256	1,478,292	2%
TOTAL ALL FUNDS		\$ 558,052,694	\$ 579,679,280	\$ 21,626,586	4%

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 Revenue  
FY25 Actuals to FY26 Budgeted  
Chart of Accounts: All  
Reporting Units: UM-Missoula

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FY Comparison  
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Category	Accounts	Level 1 Acct Code	Actual FY25	% of Total	Budget FY26	% of Total Budget	% Change	
Tuition and Fees*	Admissions Fees	515ADM	\$141,787	0.09%	\$29,000	0.02%	-79.55%	Net/Gross Tuition Net
	Non resident Tuition	505NON	\$39,064,450	25.81%	\$38,544,557	23.42%	-1.33%	
	Program Tuition & Fees	520PRG	\$8,606,808	5.69%	\$9,124,899	5.55%	6.02%	Chart of Accounts
	Registration Fee	515REG	\$599,492	0.40%	\$604,009	0.37%	0.75%	<input checked="" type="checkbox"/> MSU
	Resident Tuition	500RES	\$20,517,151	13.55%	\$21,629,761	13.14%	5.42%	<input checked="" type="checkbox"/> UM
	WUE Tuition	505WUE	\$6,464,035	4.27%	\$6,903,834	4.20%	6.80%	Ed Units or Agencies
	Category Total		\$75,393,724	49.81%	\$76,836,060	46.69%	1.91%	<input checked="" type="checkbox"/> Agencies
State Allocations	Hi Ed General Fund Reven..	555GEN	\$57,925,148	38.27%	\$70,481,983	42.83%	21.68%	<input checked="" type="checkbox"/> Ed Units
	Hi Ed Millage Revenue	555MIL	\$11,356,543	7.50%	\$12,517,493	7.61%	10.22%	Reporting Units
	MUS Retirement Plan	555SPE	\$613,039	0.40%	\$591,424	0.36%	-3.53%	UM-Missoula
	Other OCHE/State Funding	555SPE	\$3,059,071	2.02%	\$2,916,563	1.77%	-4.66%	Fund
	Category Total		\$72,953,801	48.19%	\$86,507,463	52.57%	18.58%	Multiple values
Other Revenues	Carry Forward Funds	585CAR	\$0	0.00%	\$0	0.00%		Org
	Course Fees	530CRS						All
	Financial Aid	562FNA	\$47,286	0.03%	\$50,000	0.03%	5.74%	Account
	Investments	540INV	\$351,619	0.23%	\$232,500	0.14%	-33.88%	All
	Other Revenue	580OTH	\$8,979	0.01%	\$3,500	0.00%	-61.02%	Program
	Other Student Fees	532OSF	\$99,108	0.07%	\$285,000	0.17%	187.56%	All
	Sales & Service	570SAS	\$0	0.00%				Activity
	Category Total		\$506,992	0.33%	\$571,000	0.35%	12.62%	All
Transfers	Non Mandatory Transfer In	557NMX	\$2,519,000	1.66%	\$635,903	0.39%	-74.76%	Location
	Category Total		\$2,519,000	1.66%	\$635,903	0.39%	-74.76%	All
Total Revenue			\$151,373,517	100.00%	\$164,550,426	100.00%	8.70%	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 Wiaivers 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 Current Unrestricted Revenue FY25 Actuals to FY26 Budgeted Chart of Accounts: All Reporting Units: UM-Missoula							Fiscal Year 25	
FY Comparisons: Selected FY Actual to Current Budget Selected FY Actual to Next Budget Selected FY Actual to Previous Actual ■ Next FY							Period 14	
Category	Accounts	Level 1 Acct Code	Actual FY25	% of Total	Budget FY26	% of Total Budget	% Change	FY Comparison Next FY
State Allocations	Other OCHE/State Funding	555SPE	\$3,075,737	83.30%	\$4,033,281	73.27%	31.13%	Net/Gross Tuition Net
	Category Total		\$3,075,737	83.30%	\$4,033,281	73.27%	31.13%	Chart of Accounts <input checked="" type="checkbox"/> MSU <input checked="" type="checkbox"/> UM
Other Revenues	Carry Forward Funds	585CAR	\$0	0.00%				Ed Units or Agencies <input checked="" type="checkbox"/> Agencies <input checked="" type="checkbox"/> Ed Units
	Other Revenue	580OTH	\$616,756	16.70%	\$730,000	13.26%	18.36%	Reporting Units UM-Missoula
	Category Total		\$616,756	16.70%	\$730,000	13.26%	18.36%	Fund 317500 Montana Digital ..
Transfers	Non Mandatory Transfer In	557NMX	\$0	0.00%	\$741,582	13.47%		Org All
	Category Total		\$0	0.00%	\$741,582	13.47%		Account All
Total Revenue			\$3,692,493	100.00%	\$5,504,863	100.00%	49.08%	Program All
								Activity All
								Location All
								Fund Type All
								Account Type All

\* Tuition calculations are less all waivers and discounts when the Net Tuition method is selected. A small number of GTA/GRA Wiavers cannot be definitively assigned to resident/non resident tuition. Account code 62820T totals are deducted from resident tuition totals, while 62820G and 62820H are removed from non resident tuition. Cash scholarships under account code 62828 are not subtracted from tuition totals under the Net Tuition method.

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

Montana University System  
Current Unrestricted Revenue  
FY25 Actuals to FY26 Budgeted  
Chart of Accounts: All  
Reporting Units: UM-Missoula

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FY Comparison  
Next FY

Category	Accounts	Level 1 Acct Code	Actual FY25	% of Total	Budget FY26	% of Total Budget	% Change	
State Allocations	Hi Ed General Fund Revenue	555GEN	\$125,000	100.00%	\$125,000	100.00%	0.00%	Net/Gross Tuition Net
								Chart of Accounts <input checked="" type="checkbox"/> MSU <input checked="" type="checkbox"/> UM
								Ed Units or Agencies <input type="checkbox"/> Agencies <input checked="" type="checkbox"/> Ed Units
	Category Total		\$125,000	100.00%	\$125,000	100.00%	0.00%	Reporting Units UM-Missoula
								Fund 317000 Bio Station Rese..
								Org All
								Account All
								Program All
								Activity All
	Total Revenue		\$125,000	100.00%	\$125,000	100.00%	0.00%	Location All
								Fund Type All
								Account Type All

\* Tuition calculations are less all waivers and discounts when the Net Tuition method is selected. A small number of GTA/GRA Wiavers cannot be definitively assigned to resident/non resident tuition. Account code 62820T totals are deducted from resident tuition totals, while 62820G and 62820H are removed from non resident tuition. Cash scholarships under account code 62828 are not subtracted from tuition totals under the Net Tuition method.

FY Comparisons:

Selected FY Actual to Current Budget

Selected FY Actual to Next Budget

Selected FY Actual to Previous Actual

Next FY

Montana University System

Current Unrestricted Revenue

FY25 Actuals to FY26 Budgeted

Chart of Accounts: All

Reporting Units: UM-Missoula

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FY Comparison

Next FY

Category	Accounts	Level 1 Acct Code	Actual FY25	% of Total	Budget FY26	% of Total Budget	% Change
State Allocations	Other OCHE/State Funding	555SPE	\$3,177,794	100.00%	\$1,800,000	67.43%	-43.36%
	Category Total		\$3,177,794	100.00%	\$1,800,000	67.43%	-43.36%
Other Revenues	Carry Forward Funds	585CAR	\$0	0.00%			
	Category Total		\$0	0.00%			
Transfers	Non Mandatory Transfer In	557NMX			\$869,369	32.57%	
	Category Total				\$869,369	32.57%	
Total Revenue			\$3,177,794	100.00%	\$2,669,369	100.00%	-16.00%

Net/Gross Tuition Net

Chart of Accounts

☒ MSU

☒ UM

Ed Units or Agencies

☒ Agencies

☒ Ed Units

Reporting Units

UM-Missoula

Fund

316500 HB10 CyberMon..

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 Wiavers cannot be definitively assigned to resident/non resident tuition. Account code 62820T totals are deducted from resident tuition totals, while 62820G and 62820H are removed from non resident tuition. Cash scholarships under account code 62828 are not subtracted from tuition totals under the Net Tuition method.

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


Montana University System  
Current Unrestricted Expenditures  
FY25 Actuals to FY26 Budgeted  
Chart of Accounts: All  
Reporting Units: UM-Missoula

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FY Comparison  
Next FY

Operating Contract Expenses								FY Comparison	
Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY25	% of Total	Budget FY26	% of Total Budget	Next FY	
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$48,237,002	31.71%	\$49,348,845	29.99%	2.30%	Net/Gross Tuition Net
		Contract Administ..	611ADM	\$4,632,627	3.05%	\$4,691,996	2.85%	1.28%	
		Classified	611CLS	\$23,561,792	15.49%	\$26,967,143	16.39%	14.45%	Chart of Accounts
		Graduate Assistan..	611GST	\$4,014,736	2.64%	\$4,410,783	2.68%	9.86%	
		Contract Professio..	611PRF	\$19,506,364	12.82%	\$23,571,042	14.32%	20.84%	<input checked="" type="checkbox"/> MSU
		Other Salaries	612OTS	\$1,807,460	1.19%	\$1,308,853	0.80%	-27.59%	<input checked="" type="checkbox"/> UM
		Other Compensati..	613OTC	\$20,676	0.01%	\$19,239	0.01%	-6.95%	Ed Units or Agencies
		Subcategory Total		\$101,780,657	66.91%	\$110,317,901	67.04%	8.39%	
	Benefits	Employee Benefits	614BEN	\$32,714,274	21.51%	\$35,708,277	21.70%	9.15%	<input checked="" type="checkbox"/> Agencies
		Termination Benef..	615TRB	\$134,725	0.09%				
		Termination Pay	615TRP	\$930,365	0.61%	\$79,530	0.05%	-91.45%	<input checked="" type="checkbox"/> Ed Units
		Subcategory Total		\$33,779,365	22.21%	\$35,787,807	21.75%	5.95%	Reporting Units
	Category Total		\$135,560,022	89.11%	\$146,105,708	88.79%	7.78%	UM-Missoula	
Operating Expenses	Operating Expenses	Communications	623COM	\$1,223,407	0.80%	\$496,166	0.30%	-59.44%	Fund
		Contracted Services	621SRV	\$2,515,655	1.65%	\$6,602,118	4.01%	162.44%	
		Cost of Goods Sold	629CGS	\$0	0.00%				Multiple values
		Other	628OTH	(\$8,468,862)	-5.57%	(\$7,242,046)	-4.40%	-14.49%	
		Rent	625RNT	\$1,614,392	1.06%	\$1,602,415	0.97%	-0.74%	Org
		Repairs & Mainten..	627MNT	\$2,732,441	1.80%	\$2,169,720	1.32%	-20.59%	
		Supplies	622SUP	\$7,540,601	4.96%	\$6,261,293	3.81%	-16.97%	Account
		Travel	624TRV	\$744,408	0.49%	\$622,897	0.38%	-16.32%	
		Utilities	626UTL	\$3,447,200	2.27%	\$3,107,949	1.89%	-9.84%	All
		Waivers & Scholar..	628WAV	\$884,526	0.58%	\$594,406	0.36%	-32.80%	
		Subcategory Total		\$12,233,768	8.04%	\$14,214,918	8.64%	16.19%	Program
		Category Total		\$12,233,768	8.04%	\$14,214,918	8.64%	16.19%	
	Capital and Transfers	Capital	Capital Building	643CBL	\$0	0.00%			
Capital Equipment			631CEQ	\$196,562	0.13%	\$547,400	0.33%	178.49%	
Capital Other Impr..			645COI	\$0	0.00%				Location
Debt Service			650DBT	\$48,106	0.03%	\$0	0.00%	-100.00%	
Subcategory Total				\$244,667	0.16%	\$547,400	0.33%	123.73%	Fund Type
Transfers		Intra-Entity Exp-Ex..	689XFR	\$81,443	0.05%				
		Mandatory Transf..	687MXF	\$682,192	0.45%	\$1,183,455	0.72%	73.48%	All
		NonMandatory Tra..	688NXF	\$3,317,318	2.18%	\$2,498,945	1.52%	-24.67%	
		Subcategory Total		\$4,080,954	2.68%	\$3,682,400	2.24%	-9.77%	Account Type
Category Total			\$4,325,621	2.84%	\$4,229,800	2.57%	-2.22%	All	
Total Expenses				\$152,119,410	100.00%	\$164,550,426	100.00%	8.17%	

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

Montana University System  
Current Unrestricted Expenditures  
FY25 Actuals to FY26 Budgeted  
Chart of Accounts: All  
Reporting Units: UM-Missoula

Fiscal Year  
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FY Comparison  
Next FY

Reporting Contract and Miscellaneous Expenses								FY Comparison		
Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY25	% of Total	Budget FY26	% of Total Budget	% Change	Next FY	
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$43,051,009	68.02%	\$46,029,582	69.19%	6.92%	Net/Gross Tuition Net	
		Contract Administr..	611ADM			\$73,445	0.11%			
		Classified	611CLS	\$319,550	0.50%	\$157,039	0.24%	-50.86%	Chart of Accounts	
		Graduate Assistan..	611GST	\$3,881,056	6.13%	\$4,173,567	6.27%	7.54%		
		Contract Professio..	611PRF	\$489,379	0.77%	\$578,437	0.87%	18.20%	<input checked="" type="checkbox"/> MSU	
		Other Salaries	612OTS	\$332,627	0.53%	\$153,509	0.23%	-53.85%	<input checked="" type="checkbox"/> UM	
		Other Compensati..	613OTC	\$462	0.00%	\$0	0.00%	-100.00%	Ed Units or Agencies	
		Subcategory Total		\$48,074,082	75.96%	\$51,165,579	76.92%	6.43%		
	Benefits	Employee Benefits	614BEN	\$13,826,837	21.85%	\$14,957,656	22.49%	8.18%	<input checked="" type="checkbox"/> Agencies	
		Termination Benef..	615TRB	\$134,725	0.21%					
		Termination Pay	615TRP	\$527,592	0.83%	\$43,500	0.07%	-91.75%	Reporting Units	
		Subcategory Total		\$14,489,155	22.89%	\$15,001,156	22.55%	3.53%		
	Category Total		\$62,563,237	98.85%	\$66,166,735	99.47%	5.76%	UM-Missoula		
Operating Expenses	Operating Expenses	Communications	623COM	\$2,743	0.00%	\$400	0.00%	-85.42%	Fund	
		Contracted Services	621SRV	\$147,452	0.23%	\$144,880	0.22%	-1.74%		
		Other	628OTH	\$47,311	0.07%	\$15,573	0.02%	-67.08%	Multiple values	
		Rent	625RNT	\$1,493	0.00%					
		Repairs & Mainten..	627MNT	\$5,256	0.01%	\$500	0.00%	-90.49%	Org	
		Supplies	622SUP	\$111,238	0.18%	\$97,017	0.15%	-12.78%		
		Travel	624TRV	\$139,980	0.22%	\$96,602	0.15%	-30.99%	Account	
		Utilities	626UTL	\$917	0.00%					
		Waivers & Scholar..	628WAV	\$0	0.00%					
		Subcategory Total		\$456,390	0.72%	\$354,972	0.53%	-22.22%	All	
	Category Total		\$456,390	0.72%	\$354,972	0.53%	-22.22%			
	Capital and Transfers	Capital	Capital Equipment	631CEQ	\$79,152	0.13%				Location
			Debt Service	650DBT	\$5,409	0.01%				
Subcategory Total				\$84,561	0.13%				Fund Type	
Transfers		NonMandatory Tra..	688NXF	\$185,935	0.29%					
		Subcategory Total		\$185,935	0.29%					
Category Total		\$270,496	0.43%				Account Type			
Total Expenses				\$63,290,124	100.00%	\$66,521,707	100.00%	5.11%	All	



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

Montana University System  
Current Unrestricted Expenditures  
FY25 Actuals to FY26 Budgeted  
Chart of Accounts: All  
Reporting Units: UM-Missoula

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FY Comparison  
Next FY

Reporting Unit Expenses								FY Comparison	
Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY25	% of Total	Budget FY26	% of Total Budget	Next FY	
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$1,607,473	35.82%	\$675,863	19.33%	-57.95%	Net/Gross Tuition Net
		Classified	611CLS	\$221,862	4.94%	\$200,892	5.75%	-9.45%	
		Graduate Assistan..	611GST	\$117,391	2.62%				Chart of Accounts
		Contract Professio..	611PRF	\$1,036,177	23.09%	\$1,171,585	33.51%	13.07%	
		Other Salaries	612OTS	\$330,730	7.37%	\$282,158	8.07%	-14.69%	<input checked="" type="checkbox"/> MSU <input checked="" type="checkbox"/> UM
		Other Compensati..	613OTC	\$960	0.02%	\$959	0.03%	-0.10%	
		Subcategory Total		\$3,314,593	73.86%	\$2,331,457	66.68%	-29.66%	Ed Units or Agencies
	Benefits	Employee Benefits	614BEN	\$824,216	18.37%	\$691,996	19.79%	-16.04%	<input checked="" type="checkbox"/> Agencies <input checked="" type="checkbox"/> Ed Units
		Termination Pay	615TRP	\$1,587	0.04%	\$0	0.00%	-100.00%	
		Subcategory Total		\$825,803	18.40%	\$691,996	19.79%	-16.20%	Reporting Units
Category Total				\$4,140,396	92.26%	\$3,023,453	86.48%	-26.98%	UM-Missoula
Operating Expenses	Operating Expenses	Communications	623COM	\$7,535	0.17%	\$6,200	0.18%	-17.72%	Fund All
		Contracted Services	621SRV	\$60,396	1.35%	\$21,900	0.63%	-63.74%	Org All
		Other	628OTH	\$7,328	0.16%	\$19,875	0.57%	171.24%	
		Repairs & Mainten..	627MNT	\$6,727	0.15%	\$5,000	0.14%	-25.67%	Account All
		Supplies	622SUP	\$127,160	2.83%	\$248,440	7.11%	95.38%	
		Travel	624TRV	\$119,736	2.67%	\$64,000	1.83%	-46.55%	Program Multiple values
		Utilities	626UTL						
	Subcategory Total		\$328,881	7.33%	\$365,415	10.45%	11.11%	Activity All	
Category Total				\$328,881	7.33%	\$365,415	10.45%	11.11%	
Capital and Transfers	Capital	Capital Equipment	631CEQ						Location All
		Subcategory Total							
	Transfers	NonMandatory Tra..	688NXF	\$18,511	0.41%	\$107,375	3.07%	480.06%	Fund Type All
		Subcategory Total		\$18,511	0.41%	\$107,375	3.07%	480.06%	
		Category Total		\$18,511	0.41%	\$107,375	3.07%	480.06%	Account Type All
Total Expenses			\$4,487,788	100.00%	\$3,496,243	100.00%	-22.09%		

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

Montana University System  
Current Unrestricted Expenditures  
FY25 Actuals to FY26 Budgeted  
Chart of Accounts: All  
Reporting Units: UM-Missoula

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FY Comparison  
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Reporting Unit: Universities						% of		
Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY25	% of Total	Budget FY26	Total Budget	% Change
Personal Services	Salaries and Wages	Contract Faculty	610FAC					
		Classified	611CLS	\$154,130	13.69%	\$255,452	14.89%	65.74%
		Graduate Assistants	611GST			\$227,216	13.25%	
		Contract Professional	611PRF	\$658,488	58.49%	\$758,566	44.23%	15.20%
		Other Salaries	6120TS	\$9,995	0.89%	\$24,328	1.42%	143.40%
		Other Compensation	6130TC					
		Subcategory Total		\$822,613	73.06%	\$1,265,562	73.78%	53.85%
	Benefits	Employee Benefits	614BEN	\$286,626	25.46%	\$361,504	21.08%	26.12%
		Termination Pay	615TRP	\$6,746	0.60%			
		Subcategory Total		\$293,372	26.06%	\$361,504	21.08%	23.22%
Category Total				\$1,115,985	99.12%	\$1,627,066	94.86%	45.80%
Operating Expenses	Operating Expenses	Contracted Services	621SRV	\$191	0.02%	\$4,200	0.24%	2102.76%
		Other	6280TH	\$2,681	0.24%	\$17,626	1.03%	557.41%
		Rent	625RNT			\$600	0.03%	
		Repairs & Maintenance	627MNT					
		Supplies	622SUP	\$6,753	0.60%	\$3,100	0.18%	-54.10%
		Travel	624TRV	\$283	0.03%	\$21,200	1.24%	7380.59%
		Waivers & Scholarships	628WAV			\$41,434	2.42%	
		Subcategory Total		\$9,908	0.88%	\$88,160	5.14%	789.75%
	Category Total				\$9,908	0.88%	\$88,160	5.14%
Total Expenses				\$1,125,894	100.00%	\$1,715,226	100.00%	52.34%

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

03 Public Service

Activity

All

Location

All

Fund Type

All

Account Type

All

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

Montana University System  
Current Unrestricted Expenditures  
FY25 Actuals to FY26 Budgeted  
Chart of Accounts: All  
Reporting Units: UM-Missoula

Fiscal Year  
25

Period  
14

FY Comparison  
Next FY

Reporting Units: UM-Missoula							% of Total Budget	% Change	FY Comparison Next FY
Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY25	% of Total	Budget FY26			
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$3,535,330	13.19%	\$2,643,400	9.37%	-25.23%	Net/Gross Tuition Net
		Contract Administ..	611ADM	\$1,677,394	6.26%	\$1,557,630	5.52%	-7.14%	
		Classified	611CLS	\$6,016,035	22.44%	\$6,823,154	24.20%	13.42%	Chart of Accounts
		Contract Professio..	611PRF	\$3,894,863	14.53%	\$4,664,709	16.54%	19.77%	
		Other Salaries	612OTS	\$317,168	1.18%	\$323,483	1.15%	1.99%	<input checked="" type="checkbox"/> MSU
		Other Compensati..	613OTC	\$2,917	0.01%	\$2,880	0.01%	-1.26%	<input checked="" type="checkbox"/> UM
		Subcategory Total		\$15,443,706	57.62%	\$16,015,256	56.80%	3.70%	Ed Units or Agencies
	Benefits	Employee Benefits	614BEN	\$5,502,908	20.53%	\$5,722,908	20.30%	4.00%	
		Termination Pay	615TRP	\$146,898	0.55%	\$0	0.00%	-100.00%	<input checked="" type="checkbox"/> Ed Units
		Subcategory Total		\$5,649,806	21.08%	\$5,722,908	20.30%	1.29%	
Category Total				\$21,093,512	78.70%	\$21,738,164	77.09%	3.06%	Reporting Units
Operating Expenses	Operating Expenses	Communications	623COM	\$31,833	0.12%	\$19,300	0.07%	-39.37%	UM-Missoula
		Contracted Services	621SRV	\$349,693	1.30%	\$288,443	1.02%	-17.52%	Fund
		Cost of Goods Sold	629CGS	\$0	0.00%				
		Other	628OTH	\$194,628	0.73%	\$511,039	1.81%	162.57%	Multiple values
		Rent	625RNT	\$5,342	0.02%				
		Repairs & Mainten..	627MNT	\$310,041	1.16%	\$558,905	1.98%	80.27%	Org
		Supplies	622SUP	\$3,995,057	14.90%	\$3,921,192	13.91%	-1.85%	
		Travel	624TRV	\$158,313	0.59%	\$139,884	0.50%	-11.64%	Account
		Utilities	626UTL	\$0	0.00%				
		Waivers & Scholar..	628WAV	\$229,113	0.85%	\$398,385	1.41%	73.88%	Program
		Subcategory Total		\$5,274,020	19.68%	\$5,837,148	20.70%	10.68%	
	Category Total				\$5,274,020	19.68%	\$5,837,148	20.70%	10.68%
Capital and Transfers	Capital	Capital Building	643CBL	\$0	0.00%				All
		Capital Equipment	631CEQ	\$117,409	0.44%	\$547,400	1.94%	366.23%	Location
		Capital Other Impr..	645COI						
		Subcategory Total		\$117,409	0.44%	\$547,400	1.94%	366.23%	Fund Type
	Transfers	Intra-Entity Exp-Ex..	689XFR	\$63,280	0.24%				
		NonMandatory Tra..	688NXF	\$255,602	0.95%	\$75,147	0.27%	-70.60%	All
		Subcategory Total		\$318,882	1.19%	\$75,147	0.27%	-76.43%	Account Type
	Category Total				\$436,291	1.63%	\$622,547	2.21%	
Total Expenses				\$26,803,824	100.00%	\$28,197,859	100.00%	5.20%	

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

Montana University System  
Current Unrestricted Expenditures  
FY25 Actuals to FY26 Budgeted  
Chart of Accounts: All  
Reporting Units: UM-Missoula

Fiscal Year  
25

Period  
14

FY Comparison  
Next FY

Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY25	% of Total	Budget FY26	% of Total Budget	% Change
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$18,333	0.11%			
		Contract Administ..	611ADM	\$635,685	3.91%	\$496,747	2.39%	-21.86%
		Classified	611CLS	\$3,005,177	18.48%	\$4,104,702	19.72%	36.59%
		Graduate Assistan..	611GST	\$16,289	0.10%	\$10,000	0.05%	-38.61%
		Contract Professio..	611PRF	\$5,100,099	31.37%	\$7,206,301	34.62%	41.30%
		Other Salaries	612OTS	\$288,847	1.78%	\$252,083	1.21%	-12.73%
		Other Compensati..	613OTC			\$480	0.00%	
		Subcategory Total		\$9,064,431	55.75%	\$12,070,313	57.98%	33.16%
	Benefits	Employee Benefits	614BEN	\$3,165,595	19.47%	\$4,288,842	20.60%	35.48%
		Termination Benef..	615TRB					
		Termination Pay	615TRP	\$70,803	0.44%	\$0	0.00%	-100.00%
		Subcategory Total		\$3,236,398	19.91%	\$4,288,842	20.60%	32.52%
	Category Total			\$12,300,829	75.66%	\$16,359,155	78.59%	32.99%
Operating Expenses	Operating Expenses	Communications	623COM	\$16,883	0.10%	\$101,525	0.49%	501.33%
		Contracted Services	621SRV	\$1,226,197	7.54%	\$509,086	2.45%	-58.48%
		Other	628OTH	\$101,954	0.63%	\$1,182,357	5.68%	1059.69%
		Rent	625RNT	\$5,309	0.03%	\$550	0.00%	-89.64%
		Repairs & Mainten..	627MNT	\$70,193	0.43%	\$21,820	0.10%	-68.91%
		Supplies	622SUP	\$1,558,551	9.59%	\$682,347	3.28%	-56.22%
		Travel	624TRV	\$144,709	0.89%	\$103,420	0.50%	-28.53%
		Utilities	626UTL	\$0	0.00%			
		Waivers & Scholar..	628WAV					
		Subcategory Total		\$3,123,796	19.21%	\$2,601,105	12.50%	-16.73%
	Category Total			\$3,123,796	19.21%	\$2,601,105	12.50%	-16.73%
Capital and Transfers	Capital	Capital Building	643CBL	\$0	0.00%			
		Capital Equipment	631CEQ	\$0	0.00%			
		Subcategory Total		\$0	0.00%			
	Transfers	Mandatory Transf..	687MXF	\$179,000	1.10%	\$928,705	4.46%	418.83%
		NonMandatory Tra..	688NXF	\$654,501	4.03%	\$927,494	4.46%	41.71%
		Subcategory Total		\$833,501	5.13%	\$1,856,199	8.92%	122.70%
	Category Total			\$833,501	5.13%	\$1,856,199	8.92%	122.70%
Total Expenses				\$16,258,126	100.00%	\$20,816,459	100.00%	28.04%

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  
05 Student Services

Activity  
All

Location  
All

Fund Type  
All

Account Type  
All

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

Montana University System  
Current Unrestricted Expenditures  
FY25 Actuals to FY26 Budgeted  
Chart of Accounts: All  
Reporting Units: UM-Missoula

Fiscal Year  
25

Period  
14

FY Comparison  
Next FY

Reporting Unit Expenses								FY Comparison Next FY		
Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY25	% of Total	Budget FY26	% of Total Budget	% Change		
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$24,858	0.10%				Net/Gross Tuition Net	
		Contract Administ..	611ADM	\$2,319,548	9.24%	\$2,564,174	9.75%	10.55%		
		Classified	611CLS	\$8,149,451	32.45%	\$9,155,501	34.81%	12.34%	Chart of Accounts	
		Contract Professio..	611PRF	\$7,638,540	30.42%	\$8,271,262	31.45%	8.28%		
		Other Salaries	612OTS	\$318,045	1.27%	\$167,807	0.64%	-47.24%	<input checked="" type="checkbox"/> MSU	
		Other Compensati..	6130TC	\$16,338	0.07%	\$14,920	0.06%	-8.68%	<input checked="" type="checkbox"/> UM	
		Subcategory Total		\$18,466,780	73.53%	\$20,173,664	76.70%	9.24%	Ed Units or Agencies	
	Benefits	Employee Benefits	614BEN	\$6,472,311	25.77%	\$6,830,512	25.97%	5.53%		<input checked="" type="checkbox"/> Agencies
		Termination Pay	615TRP	\$112,275	0.45%	\$0	0.00%	-100.00%		<input checked="" type="checkbox"/> Ed Units
		Subcategory Total		\$6,584,586	26.22%	\$6,830,512	25.97%	3.73%		
		Category Total		\$25,051,366	99.75%	\$27,004,176	102.67%	7.80%		
	Operating Expenses	Operating Expenses	Communications	623COM	\$1,162,606	4.63%	\$368,741	1.40%	-68.28%	Reporting Units
			Contracted Services	621SRV	\$1,597,637	6.36%	\$3,770,857	14.34%	136.03%	UM-Missoula
Cost of Goods Sold			629CGS						Fund	
Other			6280TH	(\$8,827,038)	-35.15%	(\$9,132,992)	-34.72%	3.47%		
Rent			625RNT	\$1,582	0.01%	\$600	0.00%	-62.08%	Org	
Repairs & Mainten..			627MNT	\$2,117,968	8.43%	\$1,356,046	5.16%	-35.97%		
Supplies			622SUP	\$1,555,704	6.19%	\$1,223,739	4.65%	-21.34%	All	
Travel			624TRV	\$181,387	0.72%	\$197,791	0.75%	9.04%		
Utilities			626UTL	\$318	0.00%	\$400	0.00%	25.98%	Account	
Waivers & Scholar..			628WAV						All	
Subcategory Total				(\$2,209,837)	-8.80%	(\$2,214,818)	-8.42%	0.23%	Program	
Category Total				(\$2,209,837)	-8.80%	(\$2,214,818)	-8.42%	0.23%	06 Institutional Support	
Capital and Transfers		Capital	Capital Building	643CBL	\$0	0.00%				Activity
	Capital Equipment		631CEQ	\$0	0.00%					
	Capital Other Impr..		645COI	\$0	0.00%				Location	
	Debt Service		650DBT	\$42,697	0.17%	\$0	0.00%	-100.00%		
	Subcategory Total			\$42,697	0.17%	\$0	0.00%	-100.00%	All	
	Transfers	Intra-Entity Exp-Ex..	689XFR	\$18,163	0.07%				Fund Type	
		Mandatory Transf..	687MXF	\$176,125	0.70%	\$172,750	0.66%	-1.92%		
		NonMandatory Tra..	688NXF	\$2,035,807	8.11%	\$1,338,929	5.09%	-34.23%	All	
		Subcategory Total		\$2,230,095	8.88%	\$1,511,679	5.75%	-32.21%		
		Category Total		\$2,272,792	9.05%	\$1,511,679	5.75%	-33.49%	Account Type	
Total Expenses				\$25,114,322	100.00%	\$26,301,037	100.00%	4.73%	All	

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

Montana University System  
Current Unrestricted Expenditures  
FY25 Actuals to FY26 Budgeted  
Chart of Accounts: All  
Reporting Units: UM-Missoula

Fiscal Year  
25

Period  
14

FY Comparison  
Next FY

Reporting Under UM Missoula							% of Total Budget	% Change	FY Comparison Next FY
Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY25	% of Total	Budget FY26			
Personal Services	Salaries and Wages	Contract Faculty	610FAC						Net/Gross Tuition Net
		Classified	611CLS	\$5,695,585	39.60%	\$6,270,403	36.15%	10.09%	
		Contract Professio..	611PRF	\$688,819	4.79%	\$920,182	5.30%	33.59%	Chart of Accounts <input type="checkbox"/> MSU <input checked="" type="checkbox"/> UM
		Other Salaries	612OTS	\$210,047	1.46%	\$105,485	0.61%	-49.78%	
		Subcategory Total		\$6,594,451	45.85%	\$7,296,070	42.06%	10.64%	
	Benefits	Employee Benefits	614BEN	\$2,635,781	18.32%	\$2,854,859	16.46%	8.31%	Ed Units or Agencies <input checked="" type="checkbox"/> Agencies <input checked="" type="checkbox"/> Ed Units
		Termination Pay	615TRP	\$64,465	0.45%	\$36,030	0.21%	-44.11%	
		Subcategory Total		\$2,700,245	18.77%	\$2,890,889	16.66%	7.06%	
	Category Total		\$9,294,696	64.62%	\$10,186,959	58.72%	9.60%		
	Operating Expenses	Operating Expenses	Communications	623COM	\$1,807	0.01%	\$0	0.00%	-100.00%
Contracted Services			621SRV	(\$865,910)	-6.02%	\$1,862,752	10.74%	-315.12%	Fund 311001 General Opera..
Other			628OTH	\$4,275	0.03%	\$144,476	0.83%	3279.91%	
Rent			625RNT	\$1,600,665	11.13%	\$1,600,665	9.23%	0.00%	Org All
Repairs & Mainten..			627MNT	\$222,257	1.55%	\$227,449	1.31%	2.34%	
Supplies			622SUP	\$186,137	1.29%	\$85,458	0.49%	-54.09%	Account All
Travel			624TRV						
Utilities			626UTL	\$3,445,965	23.96%	\$3,107,549	17.91%	-9.82%	Program 07 Operation/Mainten..
Subcategory Total				\$4,595,195	31.95%	\$7,028,349	40.52%	52.95%	
Category Total			\$4,595,195	31.95%	\$7,028,349	40.52%	52.95%		
Capital and Transfers	Capital	Capital Equipment	631CEQ	\$0	0.00%	\$0	0.00%	Activity All	
		Capital Other Impr..	645COI	\$0	0.00%			Location All	
		Subcategory Total		\$0	0.00%	\$0	0.00%		
	Transfers	Mandatory Transf..	687MXF	\$327,067	2.27%	\$82,000	0.47%	-74.93%	Fund Type All
		NonMandatory Tra..	688NXF	\$166,962	1.16%	\$50,000	0.29%	-70.05%	
		Subcategory Total		\$494,029	3.43%	\$132,000	0.76%	-73.28%	Account Type All
	Category Total		\$494,029	3.43%	\$132,000	0.76%	-73.28%		
Total Expenses				\$14,383,921	100.00%	\$17,347,308	100.00%	20.60%	

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

Montana University System  
Current Unrestricted Expenditures  
FY25 Actuals to FY26 Budgeted  
Chart of Accounts: All  
Reporting Units: UM-Missoula

Fiscal Year  
25

Period  
14

FY Comparison  
Next FY

Reporting Unit: UM-Missoula						FY Comparison			
Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY25	% of Total	Budget FY26	% of Total Budget	% Change	Next FY
Personal Services	Salaries and Wages	Graduate Assistants	611GST	\$0	0.00%				Net/Gross Tuition Net
		Subcategory Total		\$0	0.00%				Chart of Accounts <input checked="" type="checkbox"/> MSU <input checked="" type="checkbox"/> UM
	Benefits	Employee Benefits	614BEN	\$0	0.00%				Ed Units or Agencies <input checked="" type="checkbox"/> Agencies <input checked="" type="checkbox"/> Ed Units
		Subcategory Total		\$0	0.00%				Reporting Units UM-Missoula
	Category Total			\$0	0.00%				Fund 311001 General Opera..
									Org All
Operating Expenses	Operating Expenses	Waivers & Scholarships	628WAV	\$655,413	100.00%	\$154,587	100.00%	-76.41%	Account All
		Subcategory Total		\$655,413	100.00%	\$154,587	100.00%	-76.41%	Program 08 Scholarships/Fello..
	Category Total			\$655,413	100.00%	\$154,587	100.00%	-76.41%	Activity All
Capital and Transfers	Transfers	NonMandatory Transfer Out	688NXF	\$0	0.00%				Location All
		Subcategory Total		\$0	0.00%				Fund Type All
	Category Total			\$0	0.00%				Account Type All
Total Expenses				\$655,413	100.00%	\$154,587	100.00%	-76.41%	

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

Montana University System  
Current Unrestricted Expenditures  
FY25 Actuals to FY26 Budgeted  
Chart of Accounts: All  
Reporting Units: UM-Missoula

Fiscal Year  
25

Period  
14

FY Comparison  
Next FY

Reporting Unit - UM								FY Comparison	
Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY25	% of Total	Budget FY26	% of Total Budget	Next FY	
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$12,421	0.29%	\$0	0.00%	-100.00%	Net/Gross Tuition Net
		Classified	611CLS	\$86,496	2.02%	\$92,452	1.68%	6.89%	
		Graduate Assistan..	611GST	\$0	0.00%	\$0	0.00%		Chart of Accounts
		Contract Professio..	611PRF	\$1,060,632	24.78%	\$1,379,765	25.06%	30.09%	
		Other Salaries	6120TS	\$3,582	0.08%	\$202,523	3.68%	5554.10%	<input checked="" type="checkbox"/> MSU <input checked="" type="checkbox"/> UM
		Other Compensati..	6130TC	\$462	0.01%	\$10,056	0.18%	2078.98%	
		Subcategory Total		\$1,163,592	27.18%	\$1,684,796	30.61%	44.79%	Ed Units or Agencies
	Benefits	Employee Benefits	614BEN	\$395,267	9.23%	\$556,315	10.11%	40.74%	
		Termination Pay	615TRP	\$310	0.01%				
		Subcategory Total		\$395,577	9.24%	\$556,315	10.11%	40.63%	Reporting Units
	Category Total		\$1,559,169	36.43%	\$2,241,111	40.71%	43.74%	UM-Missoula	
Operating Expenses	Operating Expenses	Communications	623COM	\$10,841	0.25%	\$91,953	1.67%	748.18%	Fund
		Contracted Services	621SRV	\$32,043	0.75%	\$83,900	1.52%	161.83%	317500 Montana Digit..
		Other	6280TH	\$1,814,789	42.40%	\$2,519,500	45.77%	38.83%	Org
		Rent	625RNT						All
		Repairs & Mainten..	627MNT	\$12,276	0.29%	\$111,000	2.02%	804.20%	Account
		Supplies	622SUP	\$101,389	2.37%	\$338,699	6.15%	234.06%	All
		Travel	624TRV	\$88,313	2.06%	\$117,700	2.14%	33.28%	Program
		Subcategory Total		\$2,059,651	48.12%	\$3,262,752	59.27%	58.41%	All
		Category Total		\$2,059,651	48.12%	\$3,262,752	59.27%	58.41%	Location
Capital and Transfers	Transfers	Intra-Entity Exp-Ex..	689XFR	\$53,976	1.26%			All	
		NonMandatory Tra..	688NXF	\$607,522	14.19%	\$1,000	0.02%	-99.84%	Fund Type
		Subcategory Total		\$661,498	15.45%	\$1,000	0.02%	-99.85%	All
	Category Total		\$661,498	15.45%	\$1,000	0.02%	-99.85%	Account Type	
Total Expenses				\$4,280,317	100.00%	\$5,504,863	100.00%	28.61%	All



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

Montana University System  
Current Unrestricted Expenditures  
FY25 Actuals to FY26 Budgeted  
Chart of Accounts: All  
Reporting Units: UM-Missoula

Fiscal Year  
25

Period  
14

FY Comparison  
Next FY

Reporting Unit: UM-Missoula									FY Comparison Next FY
Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY25	% of Total	Budget FY26	% of Total Budget	% Change	
Personal Services	Salaries and Wages	Classified	611CLS	\$308	0.25%	\$3,537	2.83%	1048.56%	Net/Gross Tuition Net
		Contract Professional	611PRF	\$48,147	38.52%	\$45,061	36.05%	-6.41%	Chart of Accounts <input checked="" type="checkbox"/> MSU <input checked="" type="checkbox"/> UM
		Subcategory Total		\$48,455	38.76%	\$48,598	38.88%	0.29%	Ed Units or Agencies <input checked="" type="checkbox"/> Agencies <input checked="" type="checkbox"/> Ed Units
	Benefits	Employee Benefits	614BEN	\$17,553	14.04%	\$17,189	13.75%	-2.07%	Reporting Units UM-Missoula
		Subcategory Total		\$17,553	14.04%	\$17,189	13.75%	-2.07%	Fund 317000 Bio Station Re..
	Category Total		\$66,008	52.81%	\$65,787	52.63%	-0.33%		
Operating Expenses	Operating Expenses	Contracted Services	621SRV	\$40,970	32.78%	\$40,970	32.78%	0.00%	Org All
		Other	628OTH	\$0	0.00%	\$50	0.04%		Account All
		Supplies	622SUP	\$5,175	4.14%	\$5,100	4.08%	-1.45%	Program All
		Travel	624TRV	\$12,849	10.28%	\$13,093	10.47%	1.90%	Activity All
		Subcategory Total		\$58,994	47.19%	\$59,213	47.37%	0.37%	Location All
	Category Total		\$58,994	47.19%	\$59,213	47.37%	0.37%	Fund Type All	
Total Expenses				\$125,002	100.00%	\$125,000	100.00%	0.00%	Account Type All

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

Montana University System  
Current Unrestricted Expenditures  
FY25 Actuals to FY26 Budgeted  
Chart of Accounts: All  
Reporting Units: UM-Missoula

Fiscal Year  
25

Period  
14

FY Comparison  
Next FY

Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY25	% of Total	Budget FY26	% of Total Budget	% Change	
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$377,636	8.81%	\$251,184	9.41%	-33.49%	Net/Gross Tuition Net
		Classified	611CLS	\$56,667	1.32%	\$56,270	2.11%	-0.70%	
		Graduate Assistan..	611GST	\$52,465	1.22%	\$55,737	2.09%	6.24%	Chart of Accounts
		Contract Professio..	611PRF	\$4,242	0.10%	\$76,000	2.85%	1691.80%	
		Other Salaries	612OTS	\$137,094	3.20%	\$178,552	6.69%	30.24%	<input type="checkbox"/> MSU <input checked="" type="checkbox"/> UM
		Subcategory Total		\$628,103	14.66%	\$617,743	23.14%	-1.65%	
	Benefits	Employee Benefits	614BEN	\$191,715	4.47%	\$174,410	6.53%	-9.03%	Ed Units or Agencies
		Termination Pay	615TRP	\$5,555	0.13%				
		Subcategory Total		\$197,270	4.60%	\$174,410	6.53%	-11.59%	Reporting Units UM-Missoula
	Category Total			\$825,373	19.27%	\$792,153	29.68%	-4.02%	
Operating Expenses	Operating Expenses	Communications	623COM	\$20,252	0.47%	\$500	0.02%	-97.53%	Fund 316500 HB10 CyberMo..
		Contracted Services	621SRV	\$1,180,915	27.56%	\$726,279	27.21%	-38.50%	
		Other	628OTH	\$74,647	1.74%	\$15,000	0.56%	-79.91%	Org All
		Rent	625RNT	\$270	0.01%	\$0	0.00%	-100.00%	
		Repairs & Mainten..	627MNT	\$446,737	10.43%	\$434,195	16.27%	-2.81%	Account All
		Supplies	622SUP	\$145,395	3.39%	\$585,671	21.94%	302.81%	
		Travel	624TRV	\$65,432	1.53%	\$115,571	4.33%	76.63%	Program All
		Waivers & Scholar..	628WAV	\$162,810	3.80%				
	Category Total			\$2,096,458	48.93%	\$1,877,216	70.32%	-10.46%	Activity All
Capital and Transfers	Capital	Capital Building	643CBL	\$0	0.00%				Location All
		Subcategory Total		\$0	0.00%				
	Transfers	NonMandatory Tra..	688NXF	\$1,362,384	31.80%				Fund Type All
		Subcategory Total		\$1,362,384	31.80%				
	Category Total			\$1,362,384	31.80%				Account Type All
Total Expenses				\$4,284,215	100.00%	\$2,669,369	100.00%	-37.69%	

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

Fiscal Year  
2026

Chart of Accounts  
☒ MSU  
☒ UM

Program	2022	2023	2024	2025	2026 Budgeted
Instruction	\$60,566,666	\$59,090,893	\$58,713,200	\$63,290,124	\$66,521,707
Organized Research	\$3,842,306	\$4,466,809	\$3,469,556	\$4,487,788	\$3,496,243
Public Service	\$1,076,737	\$1,102,594	\$996,109	\$1,125,894	\$1,715,226
Academic Support	\$21,336,898	\$24,625,182	\$26,919,947	\$26,803,824	\$28,197,859
Student Services	\$13,027,003	\$13,099,390	\$12,741,289	\$16,258,126	\$20,816,459
Institutional Support	\$19,085,380	\$22,914,269	\$26,076,620	\$25,114,322	\$26,301,037
Operation & Maintenance of Plant	\$15,642,595	\$14,846,871	\$13,921,511	\$14,383,921	\$17,347,308
Scholarships & Fellowships	\$1,726	\$0		\$655,413	\$154,587
Grand Total	\$134,579,311	\$140,146,008	\$142,838,231	\$152,119,410	\$164,550,426

Ed Units or Agencies  
All

Reporting Unit  
UM-Missoula

Program  
All

Fund  
Multiple values

Org  
All

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

Fiscal Year  
2026

Chart of Accounts  
☒ MSU  
☒ UM

Program	2022	2023	2024	2025	2026 Budgeted
Instruction	\$1,323,728	\$1,777,755	\$2,452,007	\$4,105,339	\$3,901,452
Organized Research	\$125,217	\$124,998	\$125,000	\$125,002	\$125,000
Public Service			\$464,577	\$1,479,873	\$593,636
Academic Support	\$673,187	\$1,715,291	\$2,024,043	\$2,979,320	\$3,368,072
Institutional Support					\$311,072
Grand Total	\$2,122,132	\$3,618,044	\$5,065,627	\$8,689,534	\$8,299,232

Ed Units or Agencies  
All

Reporting Unit  
UM-Missoula

Program  
All

Fund  
Multiple values

Org  
All

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

The Montana University System  
 Institutional Financial Aid  
 FY25 Actuals to FY26 Budgeted

Fiscal Year  
 25

Period  
 14

Aid Type	Award Type	Actual FY25	% of Total	Budget FY26	% of Total Budget	% Change
Discounts	Non resident Graduate	\$1,284,072	4.09%	\$1,328,000	4.37%	3.42%
	Non resident Undergraduate*	\$14,487,371	46.19%	\$12,499,930	41.15%	-13.72%
	<b>Total</b>	<b>\$15,771,443</b>	<b>50.29%</b>	<b>\$13,827,930</b>	<b>45.53%</b>	<b>-12.32%</b>
Scholarships & Grants	MT Senior Citizen Waiver	\$45,810	0.15%	\$47,300	0.16%	3.25%
	Resident Graduate**	\$2,927,130	9.33%	\$2,792,353	9.19%	-4.60%
	Resident Undergraduate	\$3,498,729	11.16%	\$4,636,300	15.26%	32.51%
	<b>Total</b>	<b>\$6,471,669</b>	<b>20.64%</b>	<b>\$7,475,953</b>	<b>24.61%</b>	<b>15.52%</b>
Waivers	American Indian Waiver	\$1,036,730	3.31%	\$1,072,400	3.53%	3.44%
	Community College Honor Scholarship	\$32,802	0.10%	\$33,900	0.11%	3.35%
	Dependent Waiver	\$343,577	1.10%	\$355,400	1.17%	3.44%
	Employee Waiver	\$89,857	0.29%	\$92,900	0.31%	3.39%
	Federal Yellow Ribbon Program	\$19,681	0.06%	\$20,300	0.07%	3.15%
	Honorably Discharged Veteran Waivr	\$2,982	0.01%	\$3,000	0.01%	0.60%
	MT National Guard Tuition Waiver	\$112,368	0.36%	\$116,200	0.38%	3.41%
	MUS High School Honors	\$882,780	2.81%	\$913,100	3.01%	3.43%
	National Merit Scholarship	\$2,982	0.01%	\$3,000	0.01%	0.60%
	Peace & Fire Orphans	\$2,941	0.01%	\$3,000	0.01%	2.00%
	<b>Total</b>	<b>\$2,526,699</b>	<b>8.06%</b>	<b>\$2,613,200</b>	<b>8.60%</b>	<b>3.42%</b>
Athletic Scholarships	Non resident Athlete	\$3,317,937	10.58%	\$3,565,100	11.74%	7.45%
	Resident Athlete	\$978,844	3.12%	\$1,012,500	3.33%	3.44%
	<b>Total</b>	<b>\$4,296,781</b>	<b>13.70%</b>	<b>\$4,577,600</b>	<b>15.07%</b>	<b>6.54%</b>
Cash	Scholarships & Fellowships	\$1,047,336	3.34%	\$594,406	1.96%	-43.25%
Scholarships	<b>Total</b>	<b>\$1,047,336</b>	<b>3.34%</b>	<b>\$594,406</b>	<b>1.96%</b>	<b>-43.25%</b>
Other***	Other Tuition Waivers	\$1,247,505	3.98%	\$1,284,700	4.23%	2.98%
	Scholarships & Fellowships	\$0	0.00%			
	<b>Total</b>	<b>\$1,247,505</b>	<b>3.98%</b>	<b>\$1,284,700</b>	<b>4.23%</b>	<b>2.98%</b>
<b>Grand Total</b>		<b>\$31,361,432</b>	<b>100.00%</b>	<b>\$30,373,789</b>	<b>100.00%</b>	<b>-3.15%</b>

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 dicatated by BOR policy. Individuals meeting BOR policy criteria are entitled to waivers.

**Athletic Scholarships:** Full of partial scholarships to support collegiate athletics. Campuses adhere to NCAA/NAIA regulations.

Data Caveats:

\* A small portion of the amounts categorized as Non resident Undergraduate belong in either Resident Undergraduate, Non resident Graduate, or Resident Graduate categories. The dollar amount cannot be determined through the account codes, but numbers are small enough to be considered immaterial.

\*\* A small portion of the Resident Graduate totals belong in the Non resident Graduate category for the same reasons as above and are considered immaterial.

\*\*\* Other category consists largely of UM-Missoula and Missoula College miscellaneous waivers, including both Resident and Non resident scholarships such as the Presidential and Horatio Alger scholarships, which use general funds.

# Chart of Accounts: All UM-Missoula Budget for Auxiliary FY26

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget
Auxiliary	26	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	\$2,129,252	\$19,459,712		\$19,459,712	\$9,340,347	\$8,913,269	\$1,133,500	\$19,387,116	\$0	\$2,201,848
Health Services	\$1,360,210	\$6,591,321	\$4,750	\$6,596,071	\$4,912,285	\$1,505,812	\$48,300	\$6,466,397	\$0	\$1,489,884
Other Auxiliary Non-Pledg..	\$160,061	\$1,909,524		\$1,909,524	\$371,803	\$1,169,500	\$261,844	\$1,803,147	\$0	\$266,438
Other Auxiliary Pledged	\$2,426,641	\$11,467,718	\$251,985	\$11,719,703	\$4,298,276	\$6,034,687	\$1,051,155	\$11,384,118	\$0	\$2,762,226
Parking	\$45,797	\$3,156,776	\$1,740,000	\$4,896,776	\$2,230,619	\$597,036	\$2,016,000	\$4,843,655	\$0	\$98,918
Rentals	\$16,708	\$663,592		\$663,592	\$157,534	\$204,744		\$362,278	\$0	\$318,022
Student Housing	\$4,371,699	\$20,571,589	\$3,156,246	\$23,727,835	\$7,887,450	\$5,089,678	\$12,131,041	\$25,108,169	\$0	\$2,991,365
Student Union	\$671,018	\$5,376,634		\$5,376,634	\$3,065,421	\$2,088,890	\$400,934	\$5,555,245	\$0	\$492,407
University of Montana Bo..	\$27,059	\$415,000		\$415,000		\$360,500		\$360,500		\$81,559
<b>Grand Total</b>	<b>\$11,208,445</b>	<b>\$69,611,866</b>	<b>\$5,152,981</b>	<b>\$74,764,847</b>	<b>\$32,263,735</b>	<b>\$25,964,116</b>	<b>\$17,042,774</b>	<b>\$75,270,625</b>	<b>\$0</b>	<b>\$10,702,667</b>

# Chart of Accounts: All UM-Missoula Actuals for Auxiliary FY25

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget
Auxiliary	25	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
Dining/Food Services	\$1,541,504	\$18,460,637	\$0	\$18,460,637	\$8,345,031	\$8,619,359	\$908,500	\$17,872,890	\$0	\$2,129,252
Health Services	\$1,147,441	\$5,797,952	\$3,657	\$5,801,609	\$3,812,119	\$1,173,421	\$603,300	\$5,588,839	\$0	\$1,360,210
Other Auxiliary Non-Pledg..	\$189,935	\$1,905,331		\$1,905,331	\$382,980	\$1,339,492	\$212,732	\$1,935,205	\$0	\$160,061
Other Auxiliary Pledged	\$3,118,129	\$12,287,192	\$345,656	\$12,632,848	\$4,236,932	\$5,198,430	\$3,888,973	\$13,324,335	\$0	\$2,426,641
Parking	\$8	\$2,653,994	\$1,479,665	\$4,133,659	\$2,248,625	\$567,147	\$1,272,098	\$4,087,871	\$0	\$45,797
Rentals	\$62,214	\$520,067		\$520,067	\$175,901	\$130,380	\$259,292	\$565,572	\$0	\$16,708
Student Housing	\$4,181,682	\$20,802,975	\$1,719	\$20,804,694	\$6,312,924	\$4,682,268	\$9,619,485	\$20,614,677	\$0	\$4,371,699
Student Union	\$456,620	\$5,129,522	\$418,217	\$5,547,739	\$2,973,434	\$2,072,317	\$287,590	\$5,333,342	\$0	\$671,018
University of Montana Bo..	\$16	\$398,197	\$110,035	\$508,232		\$371,138	\$110,050	\$481,188		\$27,059
<b>Grand Total</b>	<b>\$10,697,549</b>	<b>\$67,955,867</b>	<b>\$2,358,949</b>	<b>\$70,314,816</b>	<b>\$28,487,946</b>	<b>\$24,153,953</b>	<b>\$17,162,021</b>	<b>\$69,803,920</b>	<b>\$0</b>	<b>\$11,208,445</b>

# Chart of Accounts: All UM-Missoula Budget for Designated FY26

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget
Designated	26	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
Associated Students	\$719,565	\$3,267,555	\$38,000	\$3,305,555	\$2,401,964	\$787,880	\$0	\$3,189,844	\$0	\$835,276
Athletics	\$421,539	\$11,595,550	\$1,077,494	\$12,673,044	\$3,138,965	\$8,169,500	\$112,260	\$11,420,725	\$0	\$1,673,858
Campus Sales & Services	\$4,221,863	\$4,657,198	\$957,187	\$5,614,385	\$1,657,555	\$3,208,001	\$210,000	\$5,075,556	\$0	\$4,760,692
Continuing Education	\$3,695,288	\$7,781,440		\$7,781,440	\$4,501,106	\$2,434,372	\$4,827	\$6,940,305	\$0	\$4,536,423
Designated Scholarships	\$18,265			\$0		\$0		\$0		\$18,265
F&A Sponsored Programs	\$18,725,869	\$17,584,467	\$22,000	\$17,606,467	\$9,390,747	\$6,468,541	\$1,289,799	\$17,149,087	\$0	\$19,183,249
Fees	\$2,220,380	\$4,650,150		\$4,650,150	\$1,158,032	\$3,467,406	\$191,146	\$4,816,584	\$0	\$2,053,946
General Designated	\$24,447,312	\$13,949,866	\$856,459	\$14,806,325	\$7,928,900	\$6,253,938	\$3,449,339	\$17,632,177	\$0	\$21,621,460
Instructional Fees	\$1,169,429	\$1,189,122		\$1,189,122	\$294,797	\$782,438		\$1,077,235	\$0	\$1,281,316
Sales & Services	\$3,202,328	\$4,511,370	\$0	\$4,511,370	\$2,968,427	\$1,653,426	\$22,335	\$4,644,188	\$0	\$3,069,510
<b>Grand Total</b>	<b>\$58,841,838</b>	<b>\$69,186,718</b>	<b>\$2,951,140</b>	<b>\$72,137,858</b>	<b>\$33,440,493</b>	<b>\$33,225,502</b>	<b>\$5,279,706</b>	<b>\$71,945,701</b>	<b>\$0</b>	<b>\$59,033,995</b>



# Chart of Accounts: All UM-Missoula Actuals for Designated FY25

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget
Designated	25	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
Associated Students	\$1,467,366	\$3,507,892	\$68,633	\$3,576,525	\$2,594,793	\$1,560,802	\$168,730	\$4,324,325	\$0	\$719,565
Athletics	\$529,057	\$13,084,435	\$1,462,333	\$14,546,768	\$5,270,710	\$8,677,365	\$706,210	\$14,654,285	\$0	\$421,539
Campus Sales & Services	\$3,283,374	\$4,730,775	\$816,952	\$5,547,728	\$1,409,128	\$2,852,409	\$347,700	\$4,609,238	\$0	\$4,221,863
Continuing Education	\$3,934,588	\$6,803,710	\$8,000	\$6,811,710	\$3,914,143	\$2,905,761	\$231,107	\$7,051,011	\$0	\$3,695,288
Designated Scholarships	\$11,014	\$277,841	\$13,265	\$291,107		\$283,855		\$283,855		\$18,265
F&A Sponsored Programs	\$15,826,218	\$20,267,577	\$1,060,441	\$21,328,018	\$8,653,290	\$7,201,753	\$2,573,324	\$18,428,366	\$0	\$18,725,869
Fees	\$1,962,493	\$4,239,346	\$220,285	\$4,459,630	\$1,136,671	\$2,705,377	\$359,696	\$4,201,743	\$0	\$2,220,380
General Designated	\$24,951,720	\$16,587,536	\$6,006,708	\$22,594,244	\$9,198,143	\$7,308,600	\$6,591,910	\$23,098,652	\$0	\$24,447,312
Instructional Fees	\$1,127,536	\$1,507,861	\$5,220	\$1,513,082	\$264,779	\$1,193,069	\$13,342	\$1,471,190	\$0	\$1,169,429
Sales & Services	\$2,516,441	\$5,869,291	\$322,478	\$6,191,769	\$2,646,608	\$2,688,034	\$171,240	\$5,505,882	\$0	\$3,202,328
<b>Grand Total</b>	<b>\$55,609,807</b>	<b>\$76,876,264</b>	<b>\$9,984,315</b>	<b>\$86,860,579</b>	<b>\$35,088,264</b>	<b>\$37,377,025</b>	<b>\$11,163,259</b>	<b>\$83,628,548</b>	<b>\$0</b>	<b>\$58,841,838</b>

Chart of Accounts: All  
UM-Missoula  
Budget for Endowments  
FY26

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget
Endowments	26	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	\$4,500,064	\$153,803		\$153,803				\$0		\$4,653,867
Regular	\$24,967,121	\$800,000		\$800,000				\$0		\$25,767,121
STIP Transaction	\$666	\$1,000		\$1,000				\$0		\$1,666
Grand Total	\$29,467,851	\$954,803		\$954,803				\$0		\$30,422,654

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

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget
Endowments	25	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
Quasi	\$1,527,281	\$172,783	\$2,800,000	\$2,972,783				\$0		\$4,500,064
Regular	\$24,118,706	\$848,415		\$848,415				\$0		\$24,967,121
STIP Transaction	\$0	\$666	\$0	\$666				\$0		\$666
<b>Grand Total</b>	<b>\$25,645,987</b>	<b>\$1,021,864</b>	<b>\$2,800,000</b>	<b>\$3,821,864</b>				<b>\$0</b>		<b>\$29,467,851</b>

# Chart of Accounts: All UM-Missoula Budget for Loan Funds FY26

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget
Loan Funds	26	All	All	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	\$2,678,985	\$66,000		\$66,000		\$590,000		\$590,000		\$2,154,985
Institutional Loan	\$3,534,591	\$226,050		\$226,050		\$5,000		\$5,000		\$3,755,641
Private Loan	\$467,856	\$65,000		\$65,000				\$0		\$532,856
Grand Total	\$6,681,432	\$357,050		\$357,050		\$595,000		\$595,000		\$6,443,482

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

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget
Loan Funds	25	All	All	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	\$3,262,568	\$7,368		\$7,368		\$590,950		\$590,950		\$2,678,985
Institutional Loan	\$3,369,621	\$181,869		\$181,869		\$16,899		\$16,899		\$3,534,591
Private Loan	\$382,802	\$85,054		\$85,054				\$0		\$467,856
<b>Grand Total</b>	<b>\$7,014,990</b>	<b>\$274,291</b>		<b>\$274,291</b>		<b>\$607,849</b>		<b>\$607,849</b>		<b>\$6,681,432</b>

Chart of Accounts: All  
UM-Missoula  
Budget for Plant Funds  
FY26

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget
Plant Funds	26	All	All	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	\$12,975,043	\$2,446,475	\$9,883,982	\$12,330,457	\$207,774	\$11,450,000	\$13,060,000	\$24,717,774		\$587,726
Retirement of Indebtedne..	\$63,854	\$1,125,490	\$9,000,000	\$10,125,490		\$8,964,000	\$589,752	\$9,553,752		\$635,592
Unxepended Plant	\$115,045,294	\$9,348,998	\$26,556,684	\$35,905,682		\$27,576,600	\$16,238,130	\$43,814,730		\$107,136,246
<b>Grand Total</b>	<b>\$128,084,191</b>	<b>\$12,920,963</b>	<b>\$45,440,666</b>	<b>\$58,361,629</b>	<b>\$207,774</b>	<b>\$47,990,600</b>	<b>\$29,887,882</b>	<b>\$78,086,256</b>		<b>\$108,359,564</b>

Chart of Accounts: All  
UM-Missoula  
Actuals for Plant Funds  
FY25

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget
Plant Funds	25	All	All	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	\$21,609,949	\$1,460,202	\$11,178,036	\$12,638,239	\$600,136	\$8,501,776	\$12,171,233	\$21,273,145		\$12,975,043
Retirement of Indebtedne..	\$292,370	\$3,739,309	\$6,618,597	\$10,357,906		\$9,212,729	\$1,373,693	\$10,586,422		\$63,854
Unxepended Plant	\$57,293,469	\$9,057,929	\$93,442,293	\$102,500,222		\$28,304,974	\$16,443,423	\$44,748,397		\$115,045,294
<b>Grand Total</b>	<b>\$79,195,787</b>	<b>\$14,257,441</b>	<b>\$111,238,927</b>	<b>\$125,496,367</b>	<b>\$600,136</b>	<b>\$46,019,479</b>	<b>\$29,988,349</b>	<b>\$76,607,964</b>		<b>\$128,084,191</b>

# Chart of Accounts: All UM-Missoula Budget for Restricted FY26

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget
Restricted	26	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	\$356,413	\$18,440,362		\$18,440,362	\$945,296	\$17,551,247		\$18,496,543		\$300,232
Other Restricted	\$1			\$0				\$0		\$1
Private Gifts & Scholarshi..	\$3,044,981	\$23,350,928	\$84,575	\$23,435,503	\$9,498,896	\$13,254,434	\$89,829	\$22,843,159		\$3,637,325
Restricted Sponsored Pro..	(\$86,336)	\$139,447,145	\$231,529	\$139,678,674	\$70,053,556	\$69,038,781	\$500,000	\$139,592,338		\$0
<b>Grand Total</b>	<b>\$3,315,059</b>	<b>\$181,238,435</b>	<b>\$316,104</b>	<b>\$181,554,539</b>	<b>\$80,497,748</b>	<b>\$99,844,462</b>	<b>\$589,829</b>	<b>\$180,932,040</b>		<b>\$3,937,558</b>



# Chart of Accounts: All UM-Missoula Actuals for Restricted FY25

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget
Restricted	25	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	\$224,121	\$23,895,643		\$23,895,643	\$490,122	\$23,273,229		\$23,763,352		\$356,413
Other Restricted	\$1			\$0				\$0		\$1
Private Gifts & Scholarshi..	\$3,076,326	\$29,156,906	\$3,755,137	\$32,912,043	\$11,181,862	\$20,497,684	\$1,263,842	\$32,943,388		\$3,044,981
Restricted Sponsored Pro..	\$29,204	\$109,438,722	\$334,467	\$109,773,189	\$62,736,435	\$46,629,554	\$522,740	\$109,888,730		(\$86,336)
<b>Grand Total</b>	<b>\$3,329,652</b>	<b>\$162,491,272</b>	<b>\$4,089,603</b>	<b>\$166,580,875</b>	<b>\$74,408,419</b>	<b>\$90,400,467</b>	<b>\$1,786,582</b>	<b>\$166,595,469</b>		<b>\$3,315,059</b>

ALL FUNDS  
FTE EMPLOYEE DATA

UNIT		University of Montana - Missoula			
	ACTUAL 2025	PER- CENT	BUDGETED 2026	PER- CENT	INCR. (DECR.)
CURRENT UNRESTRICTED FUND:					
Contract Faculty (AY/FY)	500.13	37.7%	501.41	35.5%	0.26%
Contract Administrative	23.13	1.7%	23.72	1.7%	2.55%
Contract Professional	209.08	15.8%	255.12	18.1%	22.02%
Classified	414.76	31.3%	458.25	32.5%	10.49%
Graduate Teaching & Research Assistants (GTA & GRA)	141.84	10.7%	142.40	10.1%	0.39%
Part-Time and Other	38.17	2.9%	30.54	2.2%	-19.98%
TOTAL	1,327.11	100.0%	1,411.44	100%	6.35%
RESTRICTED:					
Contract Faculty (AY/FY)	79.76	10.3%	80.70	10%	1.17%
Contract Administrative	0.18	0.0%	0.19	0%	3.45%
Contract Professional	391.00	50.3%	391.00	50%	0.00%
Classified	88.12	11.3%	88.12	11%	0.00%
Graduate Teaching & Research Assistants (GTA & GRA)	62.72	8.1%	62.72	8%	0.00%
Part-Time and Other	156.16	20.1%	156.16	20%	0.00%
TOTAL	777.95	100.0%	778.89	100%	0.12%
DESIGNATED:					
Contract Faculty (AY/FY)	31.88	8.1%	37.72	12%	18.32%
Contract Administrative	2.31	0.6%	0.50	0%	-78.39%
Contract Professional	147.40	37.4%	125.98	39%	-14.53%
Classified	100.68	25.5%	106.80	33%	6.08%
Graduate Teaching & Research Assistants (GTA & GRA)	10.67	2.7%	3.86	1%	-63.81%
Part-Time and Other	101.37	25.7%	52.04	16%	-48.67%
TOTAL	394.31	100.0%	326.90	100%	-17.10%
AUXILIARY:					
Contract Faculty (AY/FY)	-		-		
Contract Administrative	0.80		1.00	0%	0.00%
Contract Professional	51.26	13.5%	56.65	14%	10.52%
Classified	214.68	56.5%	265.54	68%	23.69%
Graduate Teaching & Research Assistants (GTA & GRA)	0.27	0.1%	0.30	0%	0.00%
Part-Time and Other	112.87	29.7%	69.92	18%	-38.05%
TOTAL	379.88	99.8%	393.41	100%	3.56%
PLANT:					
Classified	0.44	2.9%	0.50	9%	13.64%
Part-Time and Other	14.64	97.1%	4.93	91%	-66.33%
TOTAL	15.08	100.0%	5.43	100%	-63.99%
TOTAL FTE:					
Contract Faculty (AY/FY)	611.78	21.1%	619.83	21%	1.32%
Contract Administrative	26.43	0.9%	25.41	1%	-3.87%
Contract Professional	798.73	27.6%	828.75	28%	3.76%
Classified	818.68	28.3%	919.21	32%	12.28%
Graduate Teaching & Research Assistants (GTA & GRA)	215.50	7.5%	209.28	7%	-2.89%
Part-Time and Other	423.22	14.6%	313.59	11%	-25.90%
TOTAL	2,894.33	100.0%	2,916.07	100%	0.75%

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

CHE 114  
(07/2006)

CODE								
The University of Montana - Missoula								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	HB10 Cyber Montana BOR POLICY 901.15 Designated Reserve	Montana Digital Academy BOR POLICY 901.15 Enrollment Contingency	BOR POLICY 901.6 Facility Deferred Maint
1. Effective Date of Board Policy	January 2004	May 2005	May 2005	May 2005	May 2005	May-05	May 2005	November 1999
2. Date Reserve Fund Established by Campus	FY 2003	FY2010	FY2010	FY2010	FY2010	FY2025	FY2010	FY 1992
3. Fund Code (BANNER)	338145	338143	338143	338147	338147	338259	338149	372291
4. Financial Summary								
Fund Balance - FYE 2025 (Actual)	-	-	813,133	907,000	498,845	-	996,634	-
+ Revenues, Transfers In (Actual FY25)		123,052	154,587	1,215,801	18,511	1,161,273	601,939	-
- Expenditures, Transfers Out (Actual FY25)	-	-	810,000	1,487,000	157,000	-		-
Fund Balance - FYE 25 (Actual)	-	123,052	157,720	635,801	360,355	1,161,273	1,598,573	-
+ Revenues, Transfers In (Projected FY26)	-							
- Expenditures, Transfers Out (Projected FY26)	-	123,052	154,587	178,904	179,360	869,369	741,582	-
Fund Balance - FYE 2026 (Projected)	-	-	3,133	456,897	180,995	291,904	856,991	-
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	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	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	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 6/30/25**

**Negative Fund Balances**

The University does not have any negative fund balances to report at 6/30/25, for funds that have been negative for two consecutive years.

**THE UNIVERSITY OF MONTANA - MISSOULA**

**Negative Cash Balance Report**

**Analysis as of FYE 6/30/25**

**Negative Cash Balances**

The University does not have any negative cash balances to report at 6/30/25, for funds that have been negative for two consecutive years.

## Bonded Indebtedness Report

Campus: The University of Montana  
Date: June 30, 2025

	REVENUE BONDS ISSUE	ORIGINAL AMOUNT OF ISSUE	USES OF FUNDS - PROJECTS/AMOUNTS	PLEDGED REVENUES		OUTSTANDING PRINCIPAL BALANCE AT JUNE 30, 2025	FY2025 PRINCIPAL & INTEREST PAYMENT Actual	FY2026 PRINCIPAL & INTEREST PAYMENT Est	FY2027 PRINCIPAL & INTEREST PAYMENT Est	FY2028 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.		\$ 9,635,000	\$ 993,492	\$ 991,627	\$ 989,083	\$ 990,862
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 (SBCEP & 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.		\$ 42,275,000	\$ 4,533,500	\$ 4,536,800	\$ 4,540,175	\$ 4,537,175
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 (SBCEP & 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
4	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 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
5	Series 2025 (Taxable)	\$ 66,075,000	The proceeds from the Series 2025 bond issuance will be used primarily to fund costs of design, construction, equipping and furnishing of a new 600 bed residence hall on the University's Missoula campus and other capital projects for the University and pay costs and expenses in connection with the issuance of the Series 2025 Bonds.	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.		\$ 66,075,000	\$ 0	\$ 3,554,832	\$ 3,223,525	\$ 3,223,525
Total Bonded Indebtedness						\$ 270,340,000				

OTHER LONG TERM DEBT - SOURCE	ORIGINAL BALANCE	USES OF FUNDS- PROJECTS	REVENUE STREAM IDENTIFIED FOR REPAYMENT	JUNE 30, 2024 BALANCE	JUNE 30, 2025 BALANCE	Percent Change From FY23 to FY24			
SBCEP Loans	\$ 325,357	LED Upgrade. Block Hall Renovation.	Energy Savings	\$ 325,357	\$ 863,860	166%			
Total Other Indebtedness					\$ 863,860				

TOTAL OUTSTANDING DEBT at June 30, 2025\$ 271,203,860

Inter-Entity Loan Status Report

Campus: The University of Montana - Missoula  
Date: June 30, 2025

Inter-Entity Loan Balance:

Origination Date	Original Loan Amount	Receiving Fund Name & SABHRS Code	Sending Fund Name & SABHRS Code	Date	Transaction Amount	SABHRS journal #	Beginning Loan Balance FY25	Ending Loan Balance FY25
June, 1990	\$900,000	Restricted/32100	Designated/33100	NA	\$0	NA	\$23,850,000	\$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: