

# University of Montana Western

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University of Montana Western  
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 Western					
Current Operating Unrestricted*		\$ 17,021,108	\$ 18,012,849	\$ 991,741	5.8%
Current Restricted		5,419,237	5,651,462	232,225	4.3%
Current Designated		5,342,803	5,304,979	(37,824)	-0.7%
Auxiliary Enterprises		6,253,206	6,059,460	(193,746)	-3.1%
Loan & Endowment Funds		(42,214)	14,000	56,214	-133.2%
Plant Funds		4,028,814	2,175,653	(1,853,161)	-46.0%
TOTAL ALL FUNDS		\$ 38,022,954	\$ 37,218,403	\$ (804,551)	-2.1%

<div> <div> <div>FY Comparisons:</div> <div>Selected FY Actual to Current Budget</div> <div>Selected FY Actual to Next Budget</div> <div>Selected FY Actual to Previous Actual</div> <div>Next FY</div> </div> <div> <div>Montana University System</div> <div>Current Unrestricted Revenue</div> <div>FY25 Actuals to FY26 Budgeted</div> <div>Chart of Accounts: All</div> <div>Reporting Units: UM-Western</div> </div> <div> <div>Fiscal Year</div> <div>25</div> <div>Period</div> <div>14</div> <div>FY Comparison</div> <div>Next FY</div> </div> </div>								<div> <div>Net/Gross Tuition</div> <div>Net</div> <div>Chart of Accounts</div> <div> <input checked="" type="checkbox"/> MSU <input checked="" type="checkbox"/> UM </div> <div>Ed Units or Agencies</div> <div> <input checked="" type="checkbox"/> Agencies <input checked="" type="checkbox"/> Ed Units </div> <div>Reporting Units</div> <div>UM-Western</div> <div>Fund</div> <div>All</div> <div>Org</div> <div>All</div> <div>Account</div> <div>All</div> <div>Program</div> <div>All</div> <div>Activity</div> <div>All</div> <div>Location</div> <div>All</div> <div>Fund Type</div> <div>All</div> <div>Account Type</div> <div>All</div> </div>
Category	Accounts	Level 1 Acct Code	Actual FY25	% of Total	Budget FY26	% of Total Budget	% Change	
Tuition and Fees*	Admissions Fees	515ADM	\$9,540	0.06%	\$10,320	0.06%	8.18%	<div> <div>Net/Gross Tuition</div> <div>Net</div> <div>Chart of Accounts</div> <div> <input checked="" type="checkbox"/> MSU <input checked="" type="checkbox"/> UM </div> <div>Ed Units or Agencies</div> <div> <input checked="" type="checkbox"/> Agencies <input checked="" type="checkbox"/> Ed Units </div> <div>Reporting Units</div> <div>UM-Western</div> <div>Fund</div> <div>All</div> <div>Org</div> <div>All</div> <div>Account</div> <div>All</div> <div>Program</div> <div>All</div> <div>Activity</div> <div>All</div> <div>Location</div> <div>All</div> <div>Fund Type</div> <div>All</div> <div>Account Type</div> <div>All</div> </div>
	Non resident Tuition	505NON	\$210,629	1.24%	\$599,609	3.33%	184.67%	
	Program Tuition & Fees	520PRG	\$273,019	1.60%	\$269,325	1.50%	-1.35%	
	Registration Fee	515REG	\$79,800	0.47%	\$71,190	0.40%	-10.79%	
	Resident Tuition	500RES	\$3,604,159	21.14%	\$3,733,049	20.72%	3.58%	
	WUE Tuition	505WUE	\$2,207,148	12.95%	\$2,232,261	12.39%	1.14%	
	Category Total		\$6,384,296	37.45%	\$6,915,754	38.39%	8.32%	
State Allocations	Hi Ed General Fund Reven..	555GEN	\$7,847,544	46.04%	\$8,837,554	49.06%	12.62%	<div> <div>Net/Gross Tuition</div> <div>Net</div> <div>Chart of Accounts</div> <div> <input checked="" type="checkbox"/> MSU <input checked="" type="checkbox"/> UM </div> <div>Ed Units or Agencies</div> <div> <input checked="" type="checkbox"/> Agencies <input checked="" type="checkbox"/> Ed Units </div> <div>Reporting Units</div> <div>UM-Western</div> <div>Fund</div> <div>All</div> <div>Org</div> <div>All</div> <div>Account</div> <div>All</div> <div>Program</div> <div>All</div> <div>Activity</div> <div>All</div> <div>Location</div> <div>All</div> <div>Fund Type</div> <div>All</div> <div>Account Type</div> <div>All</div> </div>
	Hi Ed Millage Revenue	555MIL	\$1,923,756	11.29%	\$1,817,221	10.09%	-5.54%	
	MUS Retirement Plan	555SPE	\$58,655	0.34%	\$55,559	0.31%	-5.28%	
	Other OCHE/State Funding	555SPE			\$128,000	0.71%		
	Category Total		\$9,829,955	57.67%	\$10,838,334	60.17%	10.26%	
Other Revenues	Carry Forward Funds	585CAR	\$0	0.00%				<div> <div>Net/Gross Tuition</div> <div>Net</div> <div>Chart of Accounts</div> <div> <input checked="" type="checkbox"/> MSU <input checked="" type="checkbox"/> UM </div> <div>Ed Units or Agencies</div> <div> <input checked="" type="checkbox"/> Agencies <input checked="" type="checkbox"/> Ed Units </div> <div>Reporting Units</div> <div>UM-Western</div> <div>Fund</div> <div>All</div> <div>Org</div> <div>All</div> <div>Account</div> <div>All</div> <div>Program</div> <div>All</div> <div>Activity</div> <div>All</div> <div>Location</div> <div>All</div> <div>Fund Type</div> <div>All</div> <div>Account Type</div> <div>All</div> </div>
	Course Fees	530CRS	\$1,100	0.01%				
	Federal Grants & Contracts	560FGC						
	Financial Aid	562FNA	\$16,144	0.09%	\$15,000	0.08%	-7.09%	
	Investments	540INV	\$129,717	0.76%	\$120,000	0.67%	-7.49%	
	Other Revenue	580OTH	\$626	0.00%	\$0	0.00%	-100.00%	
	Other Student Fees	532OSF	\$14,555	0.09%	\$14,500	0.08%	-0.38%	
	Sales & Service	570SAS	\$4,246	0.02%				
	State Grants & Contracts	560SGC	\$320,286	1.88%				
	Category Total		\$486,674	2.86%	\$149,500	0.83%	-69.28%	
Transfers	Non Mandatory Transfer In	557NMX	\$344,756	2.02%	\$109,261	0.61%	-68.31%	<div> <div>Net/Gross Tuition</div> <div>Net</div> <div>Chart of Accounts</div> <div> <input checked="" type="checkbox"/> MSU <input checked="" type="checkbox"/> UM </div> <div>Ed Units or Agencies</div> <div> <input checked="" type="checkbox"/> Agencies <input checked="" type="checkbox"/> Ed Units </div> <div>Reporting Units</div> <div>UM-Western</div> <div>Fund</div> <div>All</div> <div>Org</div> <div>All</div> <div>Account</div> <div>All</div> <div>Program</div> <div>All</div> <div>Activity</div> <div>All</div> <div>Location</div> <div>All</div> <div>Fund Type</div> <div>All</div> <div>Account Type</div> <div>All</div> </div>
	Category Total		\$344,756	2.02%	\$109,261	0.61%	-68.31%	
Total Revenue			\$17,045,681	100.00%	\$18,012,849	100.00%	5.67%	

\* 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-Western

Fiscal Year  
25

Period  
14

FY Comparison  
Next FY

			Level 1 Acct Code	Actual FY25	% of Total	Budget FY26	% of Total Budget	% Change
Category	Subcategory	Accounts						
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$5,012,222	29.45%	\$5,691,705	31.60%	13.56%
		Contract Administ..	611ADM	\$607,965	3.57%	\$654,904	3.64%	7.72%
		Classified	611CLS	\$2,316,477	13.61%	\$2,497,577	13.87%	7.82%
		Contract Professio..	611PRF	\$1,300,582	7.64%	\$1,618,988	8.99%	24.48%
		Other Salaries	612OTS	\$243,776	1.43%	\$13,200	0.07%	-94.59%
		Other Compensati..	613OTC	\$1,360	0.01%	\$10,345	0.06%	660.66%
		Subcategory Total		\$9,482,382	55.71%	\$10,486,719	58.22%	10.59%
	Benefits	Employee Benefits	614BEN	\$3,406,502	20.01%	\$4,001,083	22.21%	17.45%
		Termination Pay	615TRP	\$68,983	0.41%	\$0	0.00%	-100.00%
		Subcategory Total		\$3,475,485	20.42%	\$4,001,083	22.21%	15.12%
Category Total				\$12,957,867	76.13%	\$14,487,802	80.43%	11.81%
Operating Expenses	Operating Expenses	Communications	623COM	\$150,680	0.89%	\$158,087	0.88%	4.92%
		Contracted Services	621SRV	\$509,915	3.00%	\$466,340	2.59%	-8.55%
		Cost of Goods Sold	629CGS	\$1,086	0.01%			
		Other	628OTH	\$343,704	2.02%	\$672,031	3.73%	95.53%
		Rent	625RNT	\$18,350	0.11%	\$15,500	0.09%	-15.53%
		Repairs & Mainten..	627MNT	\$393,881	2.31%	\$323,638	1.80%	-17.83%
		Supplies	622SUP	\$356,294	2.09%	\$353,925	1.96%	-0.67%
		Travel	624TRV	\$645,525	3.79%	\$472,925	2.63%	-26.74%
		Utilities	626UTL	\$290,333	1.71%	\$290,000	1.61%	-0.11%
		Waivers & Scholar..	628WAV	\$112,939	0.66%	\$149,101	0.83%	32.02%
Subcategory Total			\$2,822,708	16.58%	\$2,901,547	16.11%	2.79%	
Category Total			\$2,822,708	16.58%	\$2,901,547	16.11%	2.79%	
Capital and Transfers	Capital	Capital Equipment	631CEQ	\$308,442	1.81%	\$309,500	1.72%	0.34%
		Capital Other Impr..	645COI					
		Debt Service	650DBT					
		Subcategory Total		\$308,442	1.81%	\$309,500	1.72%	0.34%
	Transfers	Intra-Entity Exp-Ex..	689XFR	\$4,544	0.03%			
		Mandatory Transf..	687MXF	\$20,000	0.12%	\$20,000	0.11%	0.00%
		NonMandatory Tra..	688NXF	\$907,548	5.33%	\$294,000	1.63%	-67.61%
Subcategory Total			\$932,092	5.48%	\$314,000	1.74%	-66.31%	
Category Total			\$1,240,533	7.29%	\$623,500	3.46%	-49.74%	
Total Expenses				\$17,021,108	100.00%	\$18,012,849	100.00%	5.83%

Net/Gross Tuition  
Net

Chart of Accounts  
☐ MSU  
☒ UM

Ed Units or Agencies  
☒ Agencies  
☒ Ed Units

Reporting Units  
UM-Western

Fund  
All

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

Fiscal Year  
25

Period  
14

FY Comparison  
Next FY

Reporting Unit: All								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	\$4,988,969	65.75%	\$5,655,792	63.88%	13.37%	Net/Gross Tuition Net
		Contract Administ..	611ADM						Chart of Accounts <input checked="" type="checkbox"/> MSU <input checked="" type="checkbox"/> UM
		Classified	611CLS	\$160,327	2.11%	\$87,195	0.98%	-45.61%	
		Contract Professio..	611PRF	\$87,555	1.15%	\$75,478	0.85%	-13.79%	Ed Units or Agencies <input checked="" type="checkbox"/> Agencies <input checked="" type="checkbox"/> Ed Units
		Other Salaries	6120TS	\$29,073	0.38%	\$9,700	0.11%	-66.64%	
		Subcategory Total		\$5,265,924	69.40%	\$5,828,165	65.82%	10.68%	
	Benefits	Employee Benefits	614BEN	\$1,775,464	23.40%	\$2,123,816	23.99%	19.62%	Reporting Units UM-Western
		Termination Pay	615TRP	\$44,868	0.59%				
		Subcategory Total		\$1,820,332	23.99%	\$2,123,816	23.99%	16.67%	
	Category Total			\$7,086,256	93.40%	\$7,951,981	89.81%	12.22%	Fund All
Operating Expenses	Operating Expenses	Communications	623COM	\$40,886	0.54%	\$52,600	0.59%	28.65%	Org All
		Contracted Services	621SRV	\$7,749	0.10%	\$78,875	0.89%	917.91%	
		Other	6280TH	\$52,630	0.69%	\$306,267	3.46%	481.93%	Account All
		Rent	625RNT	\$4,250	0.06%	\$5,100	0.06%	20.00%	
		Repairs & Mainten..	627MNT	\$3,767	0.05%	\$18,600	0.21%	393.76%	Program 01 Instruction
		Supplies	622SUP	\$44,651	0.59%	\$80,425	0.91%	80.12%	
		Travel	624TRV	\$53,139	0.70%	\$66,450	0.75%	25.05%	Activity All
		Subcategory Total		\$207,071	2.73%	\$608,317	6.87%	193.77%	
	Category Total			\$207,071	2.73%	\$608,317	6.87%	193.77%	Location All
Capital and Transfers	Transfers	NonMandatory Tra..	688NXF	\$294,000	3.87%	\$294,000	3.32%	0.00%	Fund Type All
		Subcategory Total		\$294,000	3.87%	\$294,000	3.32%	0.00%	
	Category Total		\$294,000	3.87%	\$294,000	3.32%	0.00%	Account Type All	
Total Expenses				\$7,587,327	100.00%	\$8,854,298	100.00%	16.70%	

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-Western

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					
		Contract Administr..	611ADM	\$209,160	18.29%	\$235,552	21.43%	12.62%
		Classified	611CLS	\$263,878	23.07%	\$172,031	15.65%	-34.81%
		Contract Professio..	611PRF	\$96,099	8.40%	\$186,680	16.98%	94.26%
		Other Salaries	612OTS	\$28,784	2.52%	\$0	0.00%	-100.00%
		Subcategory Total		\$597,920	52.28%	\$594,263	54.06%	-0.61%
	Benefits	Employee Benefits	614BEN	\$222,458	19.45%	\$215,496	19.61%	-3.13%
		Termination Pay	615TRP	\$496	0.04%			
		Subcategory Total		\$222,954	19.49%	\$215,496	19.61%	-3.35%
	Category Total			\$820,874	71.77%	\$809,759	73.67%	-1.35%
Operating Expenses	Operating Expenses	Communications	623COM	\$5,150	0.45%	\$4,745	0.43%	-7.86%
		Contracted Services	621SRV	\$17,786	1.56%	\$1,925	0.18%	-89.18%
		Other	628OTH	\$33,542	2.93%	\$26,050	2.37%	-22.34%
		Rent	625RNT	\$0	0.00%			
		Repairs & Mainten..	627MNT	\$9,045	0.79%	\$9,000	0.82%	-0.50%
		Supplies	622SUP	\$88,568	7.74%	\$81,500	7.41%	-7.98%
		Travel	624TRV	\$9,354	0.82%	\$6,700	0.61%	-28.37%
		Subcategory Total		\$163,445	14.29%	\$129,920	11.82%	-20.51%
	Category Total			\$163,445	14.29%	\$129,920	11.82%	-20.51%
Capital and Transfers	Capital	Capital Equipment	631CEQ	\$159,469	13.94%	\$159,500	14.51%	0.02%
		Capital Other Impr..	645COI					
		Debt Service	650DBT					
		Subcategory Total		\$159,469	13.94%	\$159,500	14.51%	0.02%
	Category Total			\$159,469	13.94%	\$159,500	14.51%	0.02%
Total Expenses				\$1,143,788	100.00%	\$1,099,179	100.00%	-3.90%

Net/Gross Tuition  
Net

Chart of Accounts  
☒ MSU  
☒ UM

Ed Units or Agencies  
☒ Agencies  
☒ Ed Units

Reporting Units  
UM-Western

Fund  
All

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

Fiscal Year  
25

Period  
14

FY Comparison  
Next FY

			Level 1 Acct Code	Actual FY25	% of Total	Budget FY26	% of Total Budget	% Change
Category	Subcategory	Accounts						
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$22,484	0.60%	\$35,913	0.98%	59.73%
		Contract Administ..	611ADM	\$44,834	1.19%	\$45,912	1.25%	2.40%
		Classified	611CLS	\$536,410	14.25%	\$677,821	18.45%	26.36%
		Contract Professio..	611PRF	\$824,491	21.91%	\$1,008,890	27.46%	22.37%
		Other Salaries	612OTS	\$12,651	0.34%			
		Other Compensati..	613OTC	\$600	0.02%	\$265	0.01%	-55.83%
		Subcategory Total			\$1,441,470	38.30%	\$1,768,801	48.14%
	Benefits	Employee Benefits	614BEN	\$616,785	16.39%	\$781,079	21.26%	26.64%
		Termination Pay	615TRP	\$10,299	0.27%	\$0	0.00%	-100.00%
		Subcategory Total			\$627,083	16.66%	\$781,079	21.26%
Category Total				\$2,068,554	54.97%	\$2,549,880	69.40%	23.27%
Operating Expenses	Operating Expenses	Communications	623COM	\$72,186	1.92%	\$69,701	1.90%	-3.44%
		Contracted Services	621SRV	\$299,366	7.95%	\$248,115	6.75%	-17.12%
		Cost of Goods Sold	629CGS	\$1,086	0.03%			
		Other	628OTH	\$280,702	7.46%	\$117,250	3.19%	-58.23%
		Rent	625RNT	\$14,100	0.37%	\$1,500	0.04%	-89.36%
		Repairs & Mainten..	627MNT	\$95,411	2.54%	\$59,050	1.61%	-38.11%
		Supplies	622SUP	\$172,177	4.58%	\$129,000	3.51%	-25.08%
		Travel	624TRV	\$571,141	15.18%	\$385,675	10.50%	-32.47%
		Waivers & Scholar..	628WAV	\$88,361	2.35%	\$114,101	3.11%	29.13%
	Subcategory Total			\$1,594,530	42.37%	\$1,124,392	30.60%	-29.48%
Category Total				\$1,594,530	42.37%	\$1,124,392	30.60%	-29.48%
Capital and Transfers	Transfers	NonMandatory Tra..	688NXF	\$100,261	2.66%			
		Subcategory Total			\$100,261	2.66%		
	Category Total			\$100,261	2.66%			
Total Expenses				\$3,763,344	100.00%	\$3,674,272	100.00%	-2.37%

Net/Gross Tuition  
Net

Chart of Accounts  
☒ MSU  
☒ UM

Ed Units or Agencies  
☒ Agencies  
☒ Ed Units

Reporting Units  
UM-Western

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-Western

Fiscal Year  
25

Period  
14

FY Comparison  
Next FY

Reporting Unit - UM Western									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 Administr..	611ADM	\$353,972	18.54%	\$373,440	17.78%	5.50%	Net/Gross Tuition Net
		Classified	611CLS	\$507,219	26.56%	\$572,215	27.24%	12.81%	
		Contract Professio..	611PRF	\$221,999	11.63%	\$191,657	9.12%	-13.67%	Chart of Accounts <input checked="" type="checkbox"/> MSU <input checked="" type="checkbox"/> UM
		Other Salaries	612OTS	\$12,465	0.65%	\$3,500	0.17%	-71.92%	
		Other Compensati..	613OTC			\$9,600	0.46%		
	Subcategory Total			\$1,095,655	57.38%	\$1,150,412	54.77%	5.00%	
	Benefits	Employee Benefits	614BEN	\$376,178	19.70%	\$419,117	19.95%	11.41%	Ed Units or Agencies <input checked="" type="checkbox"/> Agencies <input checked="" type="checkbox"/> Ed Units
		Termination Pay	615TRP	\$10,547	0.55%				
		Subcategory Total			\$386,725	20.25%	\$419,117	19.95%	8.38%
	Category Total			\$1,482,379	77.63%	\$1,569,529	74.72%	5.88%	Reporting Units UM-Western
Operating Expenses	Operating Expenses	Communications	623COM	\$29,407	1.54%	\$27,614	1.31%	-6.10%	Fund All
		Contracted Services	621SRV	\$96,066	5.03%	\$16,825	0.80%	-82.49%	
		Other	628OTH	\$42,082	2.20%	\$222,464	10.59%	428.65%	Org All
		Rent	625RNT	\$0	0.00%	\$8,900	0.42%		
		Repairs & Mainten..	627MNT	\$54,877	2.87%	\$40,000	1.90%	-27.11%	Account All
		Supplies	622SUP	\$40,995	2.15%	\$53,000	2.52%	29.29%	
		Travel	624TRV	\$10,296	0.54%	\$12,100	0.58%	17.53%	Program 06 Institutional Support
		Utilities	626UTL						
	Subcategory Total			\$273,722	14.33%	\$380,903	18.13%	39.16%	
	Category Total			\$273,722	14.33%	\$380,903	18.13%	39.16%	
Capital and Transfers	Capital	Capital Equipment	631CEQ	\$148,973	7.80%	\$150,000	7.14%	0.69%	Activity All
		Capital Other Impr..	645COI						
		Debt Service	650DBT						Location All
	Subcategory Total			\$148,973	7.80%	\$150,000	7.14%	0.69%	
	Transfers	Intra-Entity Exp-Ex..	689XFR	\$4,544	0.24%				Fund Type All
		NonMandatory Tra..	688NXF	\$0	0.00%				
		Subcategory Total			\$4,544	0.24%			
	Category Total			\$153,516	8.04%	\$150,000	7.14%	-2.29%	Account Type All
Total Expenses				\$1,909,618	100.00%	\$2,100,432	100.00%	9.99%	



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-Western

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	\$769	0.04%	\$0	0.00%	-100.00%
		Classified	611CLS	\$848,644	40.56%	\$988,315	43.93%	16.46%
		Contract Professio..	611PRF	\$70,438	3.37%	\$156,283	6.95%	121.87%
		Other Salaries	612OTS	\$160,802	7.69%	\$0	0.00%	-100.00%
		Other Compensati..	613OTC	\$760	0.04%	\$480	0.02%	-36.84%
		Subcategory Total		\$1,081,413	51.69%	\$1,145,078	50.90%	5.89%
	Benefits	Employee Benefits	614BEN	\$415,617	19.87%	\$461,575	20.52%	11.06%
		Termination Pay	615TRP	\$2,773	0.13%	\$0	0.00%	-100.00%
		Subcategory Total		\$418,390	20.00%	\$461,575	20.52%	10.32%
	Category Total			\$1,499,803	71.69%	\$1,606,653	71.42%	7.12%
Operating Expenses	Operating Expenses	Communications	623COM	\$3,051	0.15%	\$3,427	0.15%	12.33%
		Contracted Services	621SRV	\$88,948	4.25%	\$120,600	5.36%	35.58%
		Other	628OTH	(\$65,252)	-3.12%			
		Rent	625RNT	\$0	0.00%			
		Repairs & Mainten..	627MNT	\$230,780	11.03%	\$196,988	8.76%	-14.64%
		Supplies	622SUP	\$9,904	0.47%	\$10,000	0.44%	0.97%
		Travel	624TRV	\$1,597	0.08%	\$2,000	0.09%	25.25%
		Utilities	626UTL	\$290,333	13.88%	\$290,000	12.89%	-0.11%
		Subcategory Total		\$559,362	26.74%	\$623,015	27.69%	11.38%
	Category Total			\$559,362	26.74%	\$623,015	27.69%	11.38%
Capital and Transfers	Capital	Capital Equipment	631CEQ					
		Subcategory Total						
	Transfers	Mandatory Transf..	687MXF	\$20,000	0.96%	\$20,000	0.89%	0.00%
		NonMandatory Tra..	688NXF	\$13,000	0.62%			
		Subcategory Total		\$33,000	1.58%	\$20,000	0.89%	-39.39%
	Category Total			\$33,000	1.58%	\$20,000	0.89%	-39.39%
Total Expenses				\$2,092,165	100.00%	\$2,249,668	100.00%	7.53%

Net/Gross Tuition  
Net

Chart of Accounts  
☐ MSU  
☒ UM

Ed Units or Agencies  
☒ Agencies  
☒ Ed Units

Reporting Units  
UM-Western

Fund  
All

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

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	
Operating Expenses	Operating Expenses	Waivers & Scholarships	628WAV	\$24,578	100.00%	\$35,000	100.00%	42.40%	Net/Gross Tuition Net
									Chart of Accounts <input checked="" type="checkbox"/> MSU <input checked="" type="checkbox"/> UM
		Subcategory Total		\$24,578	100.00%	\$35,000	100.00%	42.40%	Ed Units or Agencies <input checked="" type="checkbox"/> Agencies <input checked="" type="checkbox"/> Ed Units
		Category Total		\$24,578	100.00%	\$35,000	100.00%	42.40%	Reporting Units UM-Western
Capital and Transfers	Transfers	NonMandatory Transfer Out	688NXF						Fund All
									Org All
		Subcategory Total							Account All
		Category Total							Program 08 Scholarships/Fello.. Activity All Location All
Total Expenses				\$24,578	100.00%	\$35,000	100.00%	42.40%	Fund Type All Account Type All

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

Fiscal Year  
2026

Chart of Accounts  
☒ MSU  
☒ UM

Program	2022	2023	2024	2025	2026 Budgeted
Instruction	\$7,410,340	\$7,628,250	\$7,685,252	\$7,587,327	\$8,854,298
Academic Support	\$960,488	\$1,163,596	\$1,140,634	\$1,143,788	\$1,099,179
Student Services	\$2,559,366	\$3,261,899	\$3,310,865	\$3,763,344	\$3,674,272
Institutional Support	\$1,619,326	\$1,695,631	\$1,980,640	\$1,909,618	\$2,100,432
Operation & Maintenance of Plant	\$1,549,575	\$1,636,197	\$2,324,523	\$2,092,165	\$2,249,668
Scholarships & Fellowships	\$59,400	\$30,700	\$96,950	\$24,578	\$35,000
Grand Total	\$14,158,495	\$15,416,274	\$16,538,864	\$16,520,821	\$18,012,849

Ed Units or Agencies  
All

Reporting Unit  
UM-Western

Program  
All

Fund  
All

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 Undergraduate*	\$0	0.00%	\$16,000	1.21%	
	<b>Total</b>	<b>\$0</b>	<b>0.00%</b>	<b>\$16,000</b>	<b>1.21%</b>	
Scholarships & Grants	MT Senior Citizen Waiver	\$3,359	0.26%	\$4,000	0.30%	19.07%
	Resident Undergraduate	\$66,801	5.16%	\$75,000	5.68%	12.27%
	<b>Total</b>	<b>\$70,161</b>	<b>5.42%</b>	<b>\$79,000</b>	<b>5.98%</b>	<b>12.60%</b>
Waivers	American Indian Waiver	\$198,325	15.32%	\$191,500	14.50%	-3.44%
	Dependent Waiver	\$60,926	4.71%	\$60,500	4.58%	-0.70%
	Employee Waiver	\$16,861	1.30%	\$17,000	1.29%	0.82%
	Federal Yellow Ribbon Program	\$0	0.00%	\$2,000	0.15%	
	Honorably Discharged Veteran Waivr	\$0	0.00%	\$2,000	0.15%	
	MT National Guard Tuition Waiver	\$16,317	1.26%	\$16,000	1.21%	-1.95%
	MUS High School Honors	\$27,085	2.09%	\$32,000	2.42%	18.15%
	National Merit Scholarship					
	War Orphans Waiver	\$5,039	0.39%	\$6,000	0.45%	19.07%
	<b>Total</b>	<b>\$324,553</b>	<b>25.07%</b>	<b>\$327,000</b>	<b>24.75%</b>	<b>0.75%</b>
Athletic Scholarships	Non resident Athlete	\$499,694	38.59%	\$400,000	30.28%	-19.95%
	Resident Athlete	\$287,490	22.20%	\$350,000	26.49%	21.74%
	<b>Total</b>	<b>\$787,185</b>	<b>60.79%</b>	<b>\$750,000</b>	<b>56.77%</b>	<b>-4.72%</b>
Cash Scholarships	Scholarships & Fellowships	\$112,939	8.72%	\$149,101	11.29%	32.02%
	<b>Total</b>	<b>\$112,939</b>	<b>8.72%</b>	<b>\$149,101</b>	<b>11.29%</b>	<b>32.02%</b>
<b>Grand Total</b>		<b>\$1,294,838</b>	<b>100.00%</b>	<b>\$1,321,101</b>	<b>100.00%</b>	<b>2.03%</b>

FY Comparison  
 Next FY

Chart of Accounts

☒ MSU  
☒ UM

Ed Units or Agencies  
☒ Ed Units

Reporting Units  
 UM-Western

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-Western Budget for Auxiliary FY26

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget
Auxiliary	26	All	All	UM-Western	Budget

Reporting Fund	Beginning Balance	Revenue	Transfers In	Total Revenue	Comp & Benefits	Operating & Capital	Transfers Out	Total Expenses	Compensated Absences	Ending Fund Balance
Bookstore	\$512,126	\$652,500		\$652,500	\$122,724	\$497,276	\$32,500	\$652,500	\$0	\$512,126
Dining/Food Services	\$761,467	\$2,402,130		\$2,402,130	\$1,084,548	\$1,214,116	\$77,500	\$2,376,164	\$0	\$787,433
Health Services	(\$6,327)	\$267,755		\$267,755	\$209,425	\$38,206		\$247,631	\$0	\$13,797
Other Auxiliary Non-Pledg..	\$60,596	\$47,600	\$294,000	\$341,600		\$341,100		\$341,100		\$61,096
Other Auxiliary Pledged	\$846,327	\$489,360	\$222,000	\$711,360	\$321,622	\$172,915	\$36,000	\$530,537	\$0	\$1,027,150
Parking	\$88,017	\$68,000		\$68,000		\$0	\$68,000	\$68,000	\$0	\$88,017
Rentals	\$103,219	\$79,852		\$79,852		\$40,000	\$3,000	\$43,000		\$140,071
Student Housing	\$834,498	\$1,621,100		\$1,621,100	\$732,657	\$860,315	\$70,000	\$1,662,972	\$0	\$792,626
Student Union	\$7,213	\$137,600		\$137,600	\$10,653	\$126,903		\$137,556	\$0	\$7,257
<b>Grand Total</b>	<b>\$3,207,135</b>	<b>\$5,765,897</b>	<b>\$516,000</b>	<b>\$6,281,897</b>	<b>\$2,481,629</b>	<b>\$3,290,831</b>	<b>\$287,000</b>	<b>\$6,059,460</b>	<b>\$0</b>	<b>\$3,429,572</b>

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

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget
Auxiliary	25	All	All	UM-Western	Actuals

Reporting Fund	Beginning Balance	Revenue	Transfers In	Total Revenue	Comp & Benefits	Operating & Capital	Transfers Out	Total Expenses	Compensated Absences	Ending Fund Balance
Bookstore	\$508,642	\$530,704		\$530,704	\$135,937	\$358,783	\$32,500	\$527,220	\$0	\$512,126
Dining/Food Services	\$605,045	\$2,852,010		\$2,852,010	\$1,045,797	\$1,572,291	\$77,500	\$2,695,589	\$0	\$761,467
Health Services	(\$6,395)	\$224,695		\$224,695	\$191,591	\$33,036		\$224,627	\$0	(\$6,327)
Other Auxiliary Non-Pledg..	\$51,305	\$29,812	\$294,000	\$323,812		\$314,521		\$314,521		\$60,596
Other Auxiliary Pledged	\$851,354	\$375,327	\$222,000	\$597,327	\$302,395	\$213,958	\$86,000	\$602,354	\$0	\$846,327
Parking	\$95,720	\$61,566		\$61,566		\$1,270	\$68,000	\$69,270	\$0	\$88,017
Rentals	\$92,172	\$47,817		\$47,817		\$33,769	\$3,000	\$36,769		\$103,219
Student Housing	\$947,710	\$1,573,731		\$1,573,731	\$767,489	\$834,454	\$85,000	\$1,686,943	\$0	\$834,498
Student Union	\$10,609	\$92,517		\$92,517	\$9,971	\$85,943		\$95,914	\$0	\$7,213
<b>Grand Total</b>	<b>\$3,156,162</b>	<b>\$5,788,179</b>	<b>\$516,000</b>	<b>\$6,304,179</b>	<b>\$2,453,181</b>	<b>\$3,448,025</b>	<b>\$352,000</b>	<b>\$6,253,206</b>	<b>\$0</b>	<b>\$3,207,135</b>

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

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget
Designated	26	All	All	UM-Western	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	\$308,841	\$161,140		\$161,140	\$67,290	\$89,656		\$156,946	\$0	\$313,035
Athletics	\$98,361	\$344,172		\$344,172	\$16,577	\$314,700		\$331,277	\$0	\$111,256
Campus Sales & Services	(\$592,730)	\$1,261,452		\$1,261,452	\$184,101	\$1,114,950	\$35,000	\$1,334,051	\$0	(\$665,329)
Continuing Education	\$1,828,553	\$2,337,000	\$4,000	\$2,341,000	\$380,585	\$1,906,362		\$2,286,947	\$0	\$1,882,606
Designated Scholarships	\$4,938	\$80,000		\$80,000		\$80,000		\$80,000		\$4,938
F&A Sponsored Programs	\$404,344	\$149,056		\$149,056	\$38,606	\$60,451		\$99,057	\$0	\$454,343
Fees	\$105,950	\$328,120	\$40,000	\$368,120	\$158,700	\$157,356		\$316,056	\$0	\$158,014
General Designated	\$2,991,296	\$170,269	\$339,316	\$509,585	\$85,216	\$68,053	\$339,316	\$492,585	\$0	\$3,008,296
Instructional Fees	\$214,369	\$172,100		\$172,100		\$154,660		\$154,660		\$231,809
Sales & Services	\$53,660	\$53,400	\$3,000	\$56,400	\$1,537	\$51,863		\$53,400	\$0	\$56,660
<b>Grand Total</b>	<b>\$5,417,581</b>	<b>\$5,056,709</b>	<b>\$386,316</b>	<b>\$5,443,025</b>	<b>\$932,612</b>	<b>\$3,998,051</b>	<b>\$374,316</b>	<b>\$5,304,979</b>	<b>\$0</b>	<b>\$5,555,627</b>

Chart of Accounts: All  
UM-Western  
Actuals for Designated  
FY25

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget
Designated	25	All	All	UM-Western	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	\$292,865	\$205,321		\$205,321	\$89,767	\$99,578		\$189,345	\$0	\$308,841
Athletics	(\$285,534)	\$504,995		\$504,995	\$25,522	\$95,578		\$121,100	\$0	\$98,361
Campus Sales & Services	(\$236,447)	\$1,029,923	\$71,200	\$1,101,123	\$164,411	\$1,260,237	\$32,759	\$1,457,407	\$0	(\$592,730)
Continuing Education	\$1,332,145	\$2,667,650		\$2,667,650	\$532,588	\$1,638,654		\$2,171,242	\$0	\$1,828,553
Designated Scholarships	(\$30,034)	\$10,818	\$83,082	\$93,900	\$6,934	\$51,994		\$58,928		\$4,938
F&A Sponsored Programs	\$533,694	\$63,286		\$63,286	\$103,718	\$88,918		\$192,636	\$0	\$404,344
Fees	\$147,131	\$316,290	\$40,000	\$356,290	\$160,631	\$236,840		\$397,471	\$0	\$105,950
General Designated	\$2,866,133	\$123,378	\$519,398	\$642,775	\$128,062	\$43,732	\$345,817	\$517,612	\$0	\$2,991,296
Instructional Fees	\$214,772	\$180,848		\$180,848	\$3,422	\$177,829		\$181,251		\$214,369
Sales & Services	\$45,364	\$61,107	\$3,000	\$64,107	\$6,070	\$49,741		\$55,811	\$0	\$53,660
<b>Grand Total</b>	<b>\$4,880,088</b>	<b>\$5,163,616</b>	<b>\$716,680</b>	<b>\$5,880,296</b>	<b>\$1,221,124</b>	<b>\$3,743,102</b>	<b>\$378,576</b>	<b>\$5,342,803</b>	<b>\$0</b>	<b>\$5,417,581</b>



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

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies		Reporting Unit		Actuals/Budget			
Endowments	26	All	All		UM-Western		Budget			
Reporting Fund	Beginning Balance	Revenue	Transfers In	Total Revenue	Comp & Benefits	Operating & Capital	Transfers Out	Total Expenses	Compensated Absences	Ending Fund Balance
Regular endowments	\$3,069			\$0				\$0		\$3,069
Grand Total	\$3,069			\$0				\$0		\$3,069

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

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies		Reporting Unit		Actuals/Budget			
Endowments	25	All	All		UM-Western		Actuals			
Reporting Fund	Beginning Balance	Revenue	Transfers In	Total Revenue	Comp & Benefits	Operating & Capital	Transfers Out	Total Expenses	Compensated Absences	Ending Fund Balance
Regular endowments	\$3,019	\$50		\$50			\$0	\$0		\$3,069
Grand Total	\$3,019	\$50		\$50			\$0	\$0		\$3,069

# Chart of Accounts: All UM-Western 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-Western	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	\$70,114	\$13,000		\$13,000		\$13,000		\$13,000	\$0	\$70,114
Institutional Loan	\$78,369	\$2,600		\$2,600		\$1,000		\$1,000		\$79,969
Grand Total	\$148,484	\$15,600		\$15,600		\$14,000		\$14,000	\$0	\$150,084

Chart of Accounts: All  
UM-Western  
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-Western	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	\$23,514	\$1,620	\$2,767	\$4,387		(\$42,214)		(\$42,214)	\$0	\$70,114
Institutional Loan	\$77,305	\$1,065		\$1,065		\$0		\$0		\$78,369
Grand Total	\$100,819	\$2,685	\$2,767	\$5,452		(\$42,214)		(\$42,214)	\$0	\$148,484

# Chart of Accounts: All UM-Western 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-Western	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	\$3,477,099	\$78,500	\$279,000	\$357,500		\$381,000	\$190,726	\$571,726		\$3,262,873
Retirement of Indebtedne..	\$69,599	\$300,328	\$641,325	\$941,653		\$805,451	\$230,000	\$1,035,451		(\$24,199)
Unxepended Plant	\$2,316,350	\$465,250		\$465,250		(\$18,250)	\$586,726	\$568,476		\$2,213,124
<b>Grand Total</b>	<b>\$5,863,048</b>	<b>\$844,078</b>	<b>\$920,325</b>	<b>\$1,764,403</b>		<b>\$1,168,201</b>	<b>\$1,007,452</b>	<b>\$2,175,653</b>		<b>\$5,451,798</b>

Chart of Accounts: All  
UM-Western  
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-Western	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	\$3,693,914	\$77,610	\$341,759	\$419,369		\$597,606	\$38,577	\$636,183		\$3,477,099
Retirement of Indebtedne..	\$434,127	\$282,346	\$388,577	\$670,922		\$805,450	\$230,000	\$1,035,450		\$69,599
Unxepended Plant	\$4,125,237	\$548,294		\$548,294		\$2,035,181	\$322,000	\$2,357,181		\$2,316,350
<b>Grand Total</b>	<b>\$8,253,277</b>	<b>\$908,250</b>	<b>\$730,336</b>	<b>\$1,638,585</b>		<b>\$3,438,237</b>	<b>\$590,577</b>	<b>\$4,028,814</b>		<b>\$5,863,048</b>

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

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget
Restricted	26	All	All	UM-Western	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	(\$206,968)	\$3,554,575		\$3,554,575	\$0	\$3,554,575		\$3,554,575		(\$206,968)
Other Restricted	(\$107,138)	\$241,000		\$241,000	\$162,462	\$75,798		\$238,260		(\$104,398)
Private Gifts & Scholarshi..	(\$212,681)	\$354,350		\$354,350		\$356,850		\$356,850		(\$215,181)
Restricted Spon Prog GAAP	(\$235,530)	\$0		\$0		\$0		\$0		(\$235,530)
Restricted Sponsored Pro..	\$288,112	\$1,470,484	\$226,055	\$1,696,539	\$563,479	\$938,298		\$1,501,777		\$482,874
<b>Grand Total</b>	<b>(\$474,206)</b>	<b>\$5,620,409</b>	<b>\$226,055</b>	<b>\$5,846,464</b>	<b>\$725,941</b>	<b>\$4,925,521</b>		<b>\$5,651,462</b>		<b>(\$279,204)</b>

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

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget
Restricted	25	All	All	UM-Western	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	(\$460)	\$2,997,749		\$2,997,749	\$231,609	\$2,972,648		\$3,204,257		(\$206,968)
Other Restricted	\$0	\$173,588		\$173,588	\$189,790	\$90,937		\$280,727		(\$107,138)
Private Gifts & Scholarshi..	(\$164,683)	\$644,657	\$0	\$644,657		\$692,655		\$692,655		(\$212,681)
Restricted Spon Prog GAAP	(\$167,583)	\$104,893	\$24,000	\$128,893		\$196,840		\$196,840		(\$235,530)
Restricted Sponsored Pro..	(\$39,696)	\$1,372,567		\$1,372,567	\$922,594	\$122,164		\$1,044,759		\$288,112
<b>Grand Total</b>	<b>(\$372,423)</b>	<b>\$5,293,454</b>	<b>\$24,000</b>	<b>\$5,317,454</b>	<b>\$1,343,993</b>	<b>\$4,075,244</b>		<b>\$5,419,237</b>		<b>(\$474,206)</b>



CHE 113 (2/18)					
ALL FUNDS FTE EMPLOYEE DATA					
UNIT	University of Montana Western				
	ACTUAL FY 2025	PER- CENT	BUDGETED FY 2026	PER- CENT	INCR. (DECR.)
CURRENT UNRESTRICTED FUND:					
Contract Faculty (AY/FY)	78.32	57%	81.14	57%	3.60%
Contract Administrative	3.35	2%	3.35	2%	0.00%
Contract Professional	26.61	19%	25.01	18%	-6.01%
Classified	30.02	22%	32.32	23%	7.66%
Graduate Teaching & Research Assistants (GTA & GRA)	-	0%	-	0%	
Part-Time and Other	-	0%	0.50	0%	
TOTAL	138.30	100%	142.32	100%	2.91%
RESTRICTED:					
Contract Faculty (AY/FY)	0.50	7%	-	0%	-100.00%
Contract Administrative	-	0%	-	0%	0.00%
Contract Professional	2.50	36%	2.50	36%	0.00%
Classified	3.99	57%	3.99	57%	0.00%
Graduate Teaching & Research Assistants (GTA & GRA)	-	0%	-	0%	0.00%
Part-Time and Other	-	0%	0.50	7%	0.00%
TOTAL	6.99	100%	6.99	100%	0.00%
DESIGNATED:					
Contract Faculty (AY/FY)	-	0%	-	0%	
Contract Administrative	0.40	3%	0.40	3%	0.00%
Contract Professional	3.00	26%	3.00	26%	0.00%
Classified	7.33	62%	8.33	71%	13.64%
Graduate Teaching & Research Assistants (GTA & GRA)	-	0%	-	0%	-
Part-Time and Other	1.00	9%	-	0%	-
TOTAL	11.73	100%	11.73	100%	0.00%
AUXILIARY:					
Contract Administrative	1.05	3%	1.05	3%	0.00%
Contract Professional	7.30	20%	7.30	21%	0.00%
Classified	26.56	72%	24.76	71%	-6.78%
Graduate Teaching & Research Assistants (GTA & GRA)	-	0%	-	0%	0.00%
Part-Time and Other	1.80	5%	1.80	5%	0.00%
TOTAL	36.71	100%	34.91	100%	-4.90%
PLANT:					
Classified	16.24	44%	18.24	52%	12.32%
Part-Time and Other	1.00	3%	2.25	6%	125.00%
TOTAL	17.24	47%	20.49	59%	18.85%
TOTAL FTE:					
Contract Faculty (AY/FY)	78.82	37%	81.14	38%	2.94%
Contract Administrative	4.80	2%	4.80	2%	0.00%
Contract Professional	39.41	19%	37.81	18%	-4.06%
Classified	84.14	40%	87.64	41%	4.16%
Graduate Teaching & Research Assistants (GTA & GRA)	-	0%	-	0%	0.00%
Part-Time and Other	3.80	2%	2.80	1%	-26.32%
TOTAL	210.97	100%	214.19	100%	1.53%
***Comments***					
The full-time equivalency rate for adjunct faculty has been accounted for in the Contract Faculty Actual FY 25 and Budgeted FY 26 columns.					

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

NAME		CODE			
<b>The University of Montana - Western</b>					<b>51080</b>
DESCRIPTION	BOR POLICY 901.10 Retirement Costs	BOR POLICY 901.15 Reserve Revolving	BOR POLICY 901.6 Current Unrestricted to Reserves	BOR POLICY 901.13 Scholarships & Stipends	
1. Effective Date of Board Policy	January 2004	May 2006	March 2020	May 2003	
2. Date Reserve Fund Established by Campus	FY 2004	FY 2006	FY 2021	FY 2013	
3. Designated / Plant Fund Codes	838750	838755	838756 872508 & 872522	838751	
4. Financial Summary					
<b>Fund Balance - FYE 2024 (Actual)</b>	256,592	802,202	245,957	993,972	
From Unrestricted to projects*			-		
+ Revenues, Transfers In (Actual FY25)	-	-	5,456	519,397	
- Expenditures, Transfers Out (Actual FY25)	-	-	-	319,050	
<b>Fund Balance - FYE 2025(Actual)</b>	256,592	802,202	251,413	1,194,319	
+ Revenues, Transfers In (Projected FY26)	-	-	-	-	
- Expenditures, Transfers Out (Projected FY26)	-			339,316	
<b>Fund Balance - FYE 2026 (Projected)</b>	256,592	802,202	251,413	855,003	
5. Required Reports					
a. Is a long-term deferred maintenance and equipment/fixed asset plan on file with OCHE?			Yes		
b. Has the required annual business plan for FY25 been submitted and approved by OCHE?	will be as needed				
c. Has the required documentation for the FY25 transfers out of this reserve fund been submitted to OCHE?		will be as needed			
<b>**NOTES**</b>					

**THE UNIVERSITY OF MONTANA WESTERN  
SUPPLEMENTAL INFORMATION  
NEGATIVE FUND BALANCE ANALYSIS  
For Fiscal Year 2025**

Montana Western had no negative fund balances at the third level in FY25.

**THE UNIVERSITY OF MONTANA WESTERN**  
**OUTSTANDING LOAN / NEGATIVE CASH REPORT**  
For Fiscal Year 2025

**TOP LEVEL FUNDS WITH NEGATIVE CASH BALANCES**  
**FOR TWO CONSECUTIVE YEARS**

Western has no funds with negative cash balances.

Inter-Entity Loan Status Report

Campus: University of Montana Western

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
6/28/2024	\$400,000	Restricted InterEntity Loan/ 32600	Designated InterEntity Loan/33600	6/28/2024	\$400,000	0005014676	\$400,000	\$400,000
7/24/2024	\$375,000	Restricted InterEntity Loan/ 32600	Auxiliary / 34600	6/30/2024	\$375,000	0005028810	\$375,000	\$375,000
7/24/2024	\$95,000	Agency /80600	Auxiliary / 34600	6/30/2024	\$95,000	0005028808	\$95,000	\$0

Percent Change From FY24 to FY25 9%

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 FY19	Ending Loan Balance FY19
Reported by The University of Montana								

Narrative: