

University of Montana Missoula

Summary	All Funds Summary
Bud 300	Current Unrestricted Revenues Digital Academy Bio Station Research cyberMONTANA
Bud 200	Total Unrestricted Expenditures Instruction Organized Research Public Service Academic Support Student Services Institutional Support Operation & Maintenance of Plant Scholarships Digital Academy Bio Station Research cyberMONTANA
Bud 220	Comparison of Expenditures by Program
Bud 230	Statement of Waivers & Scholarships
Bud 400A	Auxiliary Funds FY 2027 Budget Auxiliary Funds FY 2026 Actuals
Bud 400D	Designated Funds FY 2027 Budget Designated Funds FY 2026 Actuals
Bud 400E	Endowment Funds FY 2027 Budget Endowment Funds FY 2026 Actuals
Bud 400L	Loan Funds FY 2027 Budget Loan Funds FY 2026 Actuals
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University of Montana - Missoula
ALL FUNDS SUBJECT TO BOARD OF REGENTS APPROVAL
FISCAL YEAR 2027

Campus/Agency	Actual FY 2026	Budgeted FY 2027	Dollar Change Actual 2026 to Budgeted 2027	Percent Change Actual 2026 to Budgeted 2027
University of Montana - Missoula:				
Current Operating Unrestricted	\$ 163,606,374	\$ 166,421,030	\$ 2,814,656	2%
Digital Academy	4,401,206	5,990,585	1,589,379	36%
Yellow Bay	125,000	125,000	-	0%
CyberMontana	1,847,854	2,663,419	815,565	44%
Current Restricted	159,602,071	166,857,492	7,255,421	5%
Current Designated	87,322,719	71,749,470	(15,573,249)	-18%
Auxiliary Enterprises	71,643,367	78,076,301	6,432,934	9%
Loan & Endowment Funds	207,359	173,000	(34,359)	-17%
Plant Funds	125,283,100	121,657,049	(3,626,051)	-3%
TOTAL ALL FUNDS	\$ 614,039,050	\$ 613,713,346	\$ (325,704)	0%

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
FY26 Actuals to FY27 Budgeted
Chart of Accounts: All
Reporting Units: UM-Missoula

Fiscal Year
26

Period
14

FY Comparison
Next FY

Category	Accounts	Level 1 Acct Code	Actual FY26	% of Total	Budget FY27	% of Total Budget	% Change	
Tuition and Fees*	Admissions Fees	515ADM	\$134,689	0.08%	\$52,000	0.03%	-61.39%	Net/Gross Tuition Net
	Non resident Tuition	505NON	\$35,492,794	21.63%	\$32,062,962	19.27%	-9.66%	Chart of Accounts ☒ MSU ☒ UM
	Program Tuition & Fees	520PRG	\$9,319,819	5.68%	\$10,066,805	6.05%	8.02%	
	Registration Fee	515REG	\$596,857	0.36%	\$593,311	0.36%	-0.59%	Ed Units or Agencies ☒ Agencies ☒ Ed Units
	Resident Tuition	500RES	\$22,832,689	13.92%	\$24,319,206	14.61%	6.51%	
	WUE Tuition	505WUE	\$5,850,818	3.57%	\$9,720,569	5.84%	66.14%	Reporting Units UM-Missoula
	Category Total		\$74,227,665	45.24%	\$76,814,853	46.16%	3.49%	
State Allocations	Hi Ed General Fund Reven..	555GEN	\$70,481,979	42.96%	\$72,511,903	43.57%	2.88%	Fund Multiple values
	Hi Ed Millage Revenue	555MIL	\$12,517,494	7.63%	\$12,677,793	7.62%	1.28%	
	MUS Retirement Plan	555SPE	\$660,589	0.40%	\$597,338	0.36%	-9.57%	Org All
	Other OCHE/State Funding	555SPE	\$3,161,139	1.93%	\$2,954,963	1.78%	-6.52%	
	Category Total		\$86,821,201	52.91%	\$88,741,997	53.32%	2.21%	Account All
Other Revenues	Carry Forward Funds	585CAR	\$0	0.00%	\$463,455	0.28%		
	Financial Aid	562FNA	\$58,839	0.04%	\$50,000	0.03%	-15.02%	Program All
	Gifts & Scholarships	565GFT	\$0	0.00%	\$0	0.00%		
	Investments	540INV	\$315,792	0.19%	\$223,000	0.13%	-29.38%	Activity All
	Other Revenue	580OTH	\$304,269	0.19%	\$0	0.00%	-100.00%	
	Other Student Fees	532OSF	\$25,964	0.02%	\$25,000	0.02%	-3.71%	Location All
	Sales & Service	570SAS	\$0	0.00%				
	Category Total		\$704,864	0.43%	\$761,455	0.46%	8.03%	Fund Type All
Transfers	Non Mandatory Transfer In	557NMX	\$2,326,009	1.42%	\$102,725	0.06%	-95.58%	
	Category Total		\$2,326,009	1.42%	\$102,725	0.06%	-95.58%	Account Type All
Total Revenue			\$164,079,739	100.00%	\$166,421,030	100.00%	1.43%	

* 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 FY26 Actuals to FY27 Budgeted Chart of Accounts: All Reporting Units: UM-Missoula							Fiscal Year 26
							Period 14
							FY Comparison Next FY
Category	Accounts	Level 1 Acct Code	Actual FY26	% of Total	Budget FY27	% of Total Budget	% Change
State Allocations	Other OCHE/State Funding	555SPE	\$4,033,281	85.80%	\$4,074,045	68.01%	1.01%
	Category Total		\$4,033,281	85.80%	\$4,074,045	68.01%	1.01%
Other Revenues	Carry Forward Funds	585CAR			\$299,461	5.00%	
	Other Revenue	580OTH	\$667,387	14.20%	\$675,000	11.27%	1.14%
	Category Total		\$667,387	14.20%	\$974,461	16.27%	46.01%
Transfers	Non Mandatory Transfer In	557NMX	\$0	0.00%	\$942,079	15.73%	
	Category Total		\$0	0.00%	\$942,079	15.73%	
Total Revenue			\$4,700,668	100.00%	\$5,990,585	100.00%	27.44%

Net/Gross Tuition Net

☒ MSU

☒ UM

Ed Units or Agencies

☒ Agencies

☒ Ed Units

Reporting Units

UM-Missoula

Fund

317500 Montana Digital ..

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 Revenue
FY26 Actuals to FY27 Budgeted

Chart of Accounts: All
Reporting Units: UM-Missoula

Fiscal Year
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Period
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FY Comparison
Next FY

Category	Accounts	Level 1 Acct Code	Actual FY26	% of Total	Budget FY27	% 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 ☒ MSU ☒ UM
								Ed Units or Agencies ☒ Agencies ☒ Ed Units
								Reporting Units UM-Missoula
								Fund 317000 Bio Station Rese..
								Org All
								Account All
								Program All
								Activity All
								Location All
								Fund Type All
								Account Type All

* 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.

Montana University System Current Unrestricted Revenue FY26 Actuals to FY27 Budgeted Chart of Accounts: All Reporting Units: UM-Missoula								Fiscal Year 26
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 FY26	% of Total	Budget FY27	% of Total Budget	% Change	FY Comparison Next FY
State Allocations	Other OCHE/State Funding	555SPE	\$1,800,000	67.43%	\$1,550,000	58.20%	-13.89%	Net/Gross Tuition Net
	Category Total		\$1,800,000	67.43%	\$1,550,000	58.20%	-13.89%	Chart of Accounts ☒ MSU ☒ UM
Other Revenues	Carry Forward Funds	585CAR			\$821,515	30.84%		Ed Units or Agencies ☒ Agencies ☒ Ed Units
	Category Total				\$821,515	30.84%		Reporting Units UM-Missoula
Transfers	Non Mandatory Transfer In	557NMX	\$869,369	32.57%	\$291,904	10.96%	-66.42%	Fund 316500 HB10 CyberMon..
	Category Total		\$869,369	32.57%	\$291,904	10.96%	-66.42%	Org All
Total Revenue			\$2,669,369	100.00%	\$2,663,419	100.00%	-0.22%	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
FY26 Actuals to FY27 Budgeted
Chart of Accounts: All
Reporting Units: UM-Missoula

Fiscal Year
26

Period
14

FY Comparison
Next FY

Reporting Contract and Grants								FY Comparison	
Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY26	% of Total	Budget FY27	% of Total Budget	Next FY	
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$49,472,938	30.24%	\$50,507,326	30.35%	2.09%	Net/Gross Tuition Net
		Contract Administ..	611ADM	\$4,934,176	3.02%	\$4,790,818	2.88%	-2.91%	
		Classified	611CLS	\$24,887,623	15.21%	\$27,590,248	16.58%	10.86%	Chart of Accounts
		Graduate Assistan..	611GST	\$4,402,791	2.69%	\$4,253,783	2.56%	-3.38%	
		Contract Professio..	611PRF	\$22,854,791	13.97%	\$25,053,677	15.05%	9.62%	☒ MSU
		Other Salaries	612OTS	\$1,509,318	0.92%	\$1,093,717	0.66%	-27.54%	☒ UM
		Other Compensati..	613OTC	\$24,259	0.01%	\$0	0.00%	-100.00%	Ed Units or Agencies
	Subcategory Total		\$108,085,896	66.06%	\$113,289,569	68.07%	4.81%		
	Benefits	Employee Benefits	614BEN	\$34,676,432	21.20%	\$36,869,027	22.15%	6.32%	☒ Agencies
		Termination Benef..	615TRB	\$43,974	0.03%				☒ Ed Units
		Termination Pay	615TRP	\$1,534,306	0.94%	\$101,129	0.06%	-93.41%	Reporting Units
		Subcategory Total		\$36,254,712	22.16%	\$36,970,156	22.21%	1.97%	
	Category Total			\$144,340,608	88.22%	\$150,259,725	90.29%	4.10%	UM-Missoula
Operating Expenses	Operating Expenses	Communications	623COM	\$1,049,197	0.64%	\$557,398	0.33%	-46.87%	Fund
		Contracted Services	621SRV	\$5,288,036	3.23%	\$6,217,389	3.74%	17.57%	
		Cost of Goods Sold	629CGS	\$0	0.00%				Multiple values
		Other	628OTH	(\$8,115,861)	-4.96%	(\$7,883,437)	-4.74%	-2.86%	
		Rent	625RNT	\$1,662,387	1.02%	\$1,327,609	0.80%	-20.14%	Org
		Repairs & Mainten..	627MNT	\$2,800,462	1.71%	\$2,483,273	1.49%	-11.33%	
		Supplies	622SUP	\$7,785,368	4.76%	\$6,611,359	3.97%	-15.08%	Account
		Travel	624TRV	\$681,775	0.42%	\$689,705	0.41%	1.16%	
		Utilities	626UTL	\$3,943,117	2.41%	\$2,818,717	1.69%	-28.52%	Program
		Waivers & Scholar..	628WAV	\$241,943	0.15%	\$170,727	0.10%	-29.44%	
		Subcategory Total		\$15,336,425	9.37%	\$12,992,740	7.81%	-15.28%	Activity
		Category Total		\$15,336,425	9.37%	\$12,992,740	7.81%	-15.28%	
Capital and Transfers	Capital	Capital Building	643CBL	\$0	0.00%				All
		Capital Equipment	631CEQ	\$250,933	0.15%	\$167,000	0.10%	-33.45%	Location
		Debt Service	650DBT	\$0	0.00%	\$0	0.00%		
		Subcategory Total		\$250,933	0.15%	\$167,000	0.10%	-33.45%	All
	Transfers	Intra-Entity Exp-Ex..	689XFR	\$130,162	0.08%				Fund Type
		Mandatory Transf..	687MXF	\$1,203,823	0.74%	\$1,473,381	0.89%	22.39%	
		NonMandatory Tra..	688NXF	\$2,344,424	1.43%	\$1,528,184	0.92%	-34.82%	All
		Subcategory Total		\$3,678,409	2.25%	\$3,001,565	1.80%	-18.40%	Account Type
Category Total		\$3,929,341	2.40%	\$3,168,565	1.90%	-19.36%			
Total Expenses			\$163,606,374	100.00%	\$166,421,030	100.00%	1.72%	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
FY26 Actuals to FY27 Budgeted
Chart of Accounts: All
Reporting Units: UM-Missoula

Fiscal Year
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Period
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FY Comparison
Next FY

Reporting Unit Expenses								FY Comparison Next FY	
Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY26	% of Total	Budget FY27	% of Total Budget	% Change	
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$45,151,119	68.01%	\$45,757,365	69.56%	1.34%	Net/Gross Tuition Net
		Contract Administ..	611ADM	\$0	0.00%				
		Classified	611CLS	\$349,307	0.53%	\$251,602	0.38%	-27.97%	Chart of Accounts
		Graduate Assistan..	611GST	\$4,184,160	6.30%	\$3,615,014	5.50%	-13.60%	
		Contract Professio..	611PRF	\$617,784	0.93%	\$615,813	0.94%	-0.32%	☒ MSU
		Other Salaries	612OTS	\$280,587	0.42%	\$74,592	0.11%	-73.42%	☒ UM
		Other Compensati..	613OTC	\$480	0.00%				Ed Units or Agencies
		Subcategory Total		\$50,583,437	76.19%	\$50,314,386	76.49%	-0.53%	
	Benefits	Employee Benefits	614BEN	\$14,671,541	22.10%	\$15,013,459	22.82%	2.33%	☒ Agencies
		Termination Benef..	615TRB	\$43,974	0.07%				
		Termination Pay	615TRP	\$593,715	0.89%	\$37,718	0.06%	-93.65%	Reporting Units
		Subcategory Total		\$15,309,230	23.06%	\$15,051,177	22.88%	-1.69%	UM-Missoula
	Category Total		\$65,892,667	99.25%	\$65,365,563	99.37%	-0.80%	Fund	
								Multiple values	
Operating Expenses	Operating Expenses	Communications	623COM	\$393	0.00%	\$100	0.00%	-74.56%	Org
		Contracted Services	621SRV	\$227,489	0.34%	\$143,350	0.22%	-36.99%	
		Other	628OTH	\$50,551	0.08%	\$20,250	0.03%	-59.94%	Account
		Rent	625RNT	\$2,048	0.00%				
		Repairs & Mainten..	627MNT	\$5,875	0.01%	\$17,000	0.03%	189.36%	Program
		Supplies	622SUP	\$95,547	0.14%	\$136,330	0.21%	42.68%	
		Travel	624TRV	\$107,281	0.16%	\$95,500	0.15%	-10.98%	Activity
		Utilities	626UTL	(\$214)	-0.00%				
		Subcategory Total		\$488,968	0.74%	\$412,530	0.63%	-15.63%	All
	Category Total		\$488,968	0.74%	\$412,530	0.63%	-15.63%	Location	
							All		
Capital and Transfers	Capital	Capital Equipment	631CEQ	\$10,283	0.02%				Fund Type
		Subcategory Total		\$10,283	0.02%				
	Transfers	NonMandatory Tra..	688NXF	\$0	0.00%	\$71	0.00%		All
		Subcategory Total		\$0	0.00%	\$71	0.00%		Account Type
		Category Total		\$10,283	0.02%	\$71	0.00%	-99.31%	
Total Expenses				\$66,391,919	100.00%	\$65,778,164	100.00%	-0.92%	

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
FY26 Actuals to FY27 Budgeted
Chart of Accounts: All
Reporting Units: UM-Missoula

Fiscal Year
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Period
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FY Comparison
Next FY

			Level 1 Acct	Actual	% of	Budget	% of	
Category	Subcategory	Accounts	Code	FY26	Total	FY27	Total	% Change
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$1,682,795	36.61%	\$1,196,360	27.35%	-28.91%
		Classified	611CLS	\$147,320	3.20%	\$228,541	5.22%	55.13%
		Graduate Assistan..	611GST	\$104,170	2.27%	\$472,602	10.80%	353.69%
		Contract Professio..	611PRF	\$1,249,306	27.18%	\$1,121,602	25.64%	-10.22%
		Other Salaries	612OTS	\$180,779	3.93%	\$194,676	4.45%	7.69%
		Other Compensati..	613OTC	\$960	0.02%	\$0	0.00%	-100.00%
		Subcategory Total		\$3,365,329	73.21%	\$3,213,781	73.46%	-4.50%
	Benefits	Employee Benefits	614BEN	\$828,750	18.03%	\$830,524	18.98%	0.21%
		Termination Pay	615TRP	\$59,215	1.29%	\$0	0.00%	-100.00%
		Subcategory Total		\$887,965	19.32%	\$830,524	18.98%	-6.47%
Category Total				\$4,253,294	92.52%	\$4,044,305	92.44%	-4.91%
Operating Expenses	Operating Expenses	Communications	623COM	\$7,397	0.16%	\$6,100	0.14%	-17.53%
		Contracted Services	621SRV	\$25,664	0.56%	\$29,500	0.67%	14.95%
		Other	628OTH	\$15,064	0.33%	\$11,076	0.25%	-26.47%
		Rent	625RNT	\$266	0.01%			
		Repairs & Mainten..	627MNT	\$12,221	0.27%	\$10,000	0.23%	-18.17%
		Supplies	622SUP	\$38,640	0.84%	\$108,957	2.49%	181.98%
		Travel	624TRV	\$103,119	2.24%	\$110,000	2.51%	6.67%
	Subcategory Total		\$202,371	4.40%	\$275,633	6.30%	36.20%	
Category Total				\$202,371	4.40%	\$275,633	6.30%	36.20%
Capital and Transfers	Capital	Capital Equipment	631CEQ	\$33,968	0.74%	\$35,000	0.80%	3.04%
		Subcategory Total		\$33,968	0.74%	\$35,000	0.80%	3.04%
	Transfers	NonMandatory Tra..	688NXF	\$107,375	2.34%	\$20,000	0.46%	-81.37%
		Subcategory Total		\$107,375	2.34%	\$20,000	0.46%	-81.37%
	Category Total				\$141,343	3.07%	\$55,000	1.26%
Total Expenses				\$4,597,008	100.00%	\$4,374,938	100.00%	-4.83%

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
Multiple values

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
FY26 Actuals to FY27 Budgeted
Chart of Accounts: All
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FY Comparison
Next FY

				Reporting Unit: UM-Missoula			FY Comparison		
Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY26	% of Total	Budget FY27	% of Total Budget	% Change	Next FY
Personal Services	Salaries and Wages	Contract Faculty	610FAC			\$10,000	0.54%		Net/Gross Tuition Net
		Classified	611CLS	\$253,148	16.34%	\$270,691	14.63%	6.93%	Chart of Accounts
		Graduate Assistants	611GST	\$104,392	6.74%	\$156,167	8.44%	49.60%	☒ MSU
		Contract Professional	611PRF	\$725,620	46.85%	\$789,951	42.69%	8.87%	☒ UM
		Other Salaries	612OTS	\$50,614	3.27%	\$124,225	6.71%	145.44%	Ed Units or Agencies
		Subcategory Total		\$1,133,774	73.20%	\$1,351,034	73.01%	19.16%	☒ Agencies
	Benefits	Employee Benefits	614BEN	\$347,317	22.42%	\$392,368	21.20%	12.97%	☒ Ed Units
		Subcategory Total		\$347,317	22.42%	\$392,368	21.20%	12.97%	Reporting Units
		Category Total		\$1,481,091	95.63%	\$1,743,402	94.22%	17.71%	UM-Missoula
	Operating Expenses	Operating Expenses	Contracted Services	621SRV	\$462	0.03%	\$4,200	0.23%	808.78%
Other			628OTH	\$3,797	0.25%	\$7,218	0.39%	90.11%	Multiple values
Rent			625RNT	\$0	0.00%	\$600	0.03%		Org
Supplies			622SUP	\$5,464	0.35%	\$3,100	0.17%	-43.27%	All
Travel			624TRV	\$29,511	1.91%	\$21,200	1.15%	-28.16%	Account
Waivers & Scholarships			628WAV	\$28,485	1.84%	\$70,727	3.82%	148.30%	All
Subcategory Total				\$67,718	4.37%	\$107,045	5.78%	58.07%	Program
Category Total			\$67,718	4.37%	\$107,045	5.78%	58.07%	03 Public Service	
Total Expenses				\$1,548,809	100.00%	\$1,850,447	100.00%	19.48%	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
FY26 Actuals to FY27 Budgeted
Chart of Accounts: All
Reporting Units: UM-Missoula

Fiscal Year
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Period
14

FY Comparison
Next FY

Reporting Unit: UM-Missoula							FY Comparison		
Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY26	% of Total	Budget FY27	% of Total Budget	% Change	Next FY
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$2,614,262	9.67%	\$3,522,601	11.84%	34.75%	Net/Gross Tuition Net
		Contract Administr..	611ADM	\$1,973,995	7.30%	\$2,024,798	6.81%	2.57%	
		Classified	611CLS	\$6,403,500	23.68%	\$7,116,017	23.92%	11.13%	Chart of Accounts
		Contract Professio..	611PRF	\$4,655,413	17.22%	\$4,739,673	15.94%	1.81%	
		Other Salaries	6120TS	\$289,453	1.07%	\$177,062	0.60%	-38.83%	☒ MSU ☒ UM
		Other Compensati..	6130TC	\$4,246	0.02%	\$0	0.00%	-100.00%	
		Subcategory Total		\$15,940,870	58.96%	\$17,580,151	59.11%	10.28%	Ed Units or Agencies
	Benefits	Employee Benefits	614BEN	\$5,641,735	20.87%	\$6,184,730	20.79%	9.62%	
		Termination Pay	615TRP	\$176,435	0.65%	\$63,411	0.21%	-64.06%	
		Subcategory Total		\$5,818,169	21.52%	\$6,248,141	21.01%	7.39%	Reporting Units UM-Missoula
Category Total		\$21,759,039	80.48%	\$23,828,292	80.11%	9.51%			
Operating Expenses	Operating Expenses	Communications	623COM	\$26,638	0.10%	\$44,900	0.15%	68.55%	Fund Multiple values
		Contracted Services	621SRV	\$62,776	0.23%	\$74,252	0.25%	18.28%	
		Cost of Goods Sold	629CGS	\$0	0.00%				Org All
		Other	6280TH	\$214,676	0.79%	\$310,477	1.04%	44.63%	
		Rent	625RNT	\$7,184	0.03%				Account All
		Repairs & Mainten..	627MNT	\$370,128	1.37%	\$348,699	1.17%	-5.79%	
		Supplies	622SUP	\$3,952,252	14.62%	\$4,696,642	15.79%	18.83%	Program 04 Academic Support
		Travel	624TRV	\$124,217	0.46%	\$131,902	0.44%	6.19%	
		Utilities	626UTL	\$492	0.00%				Activity All
		Waivers & Scholar..	628WAV	\$57,459	0.21%	\$100,000	0.34%	74.04%	
		Subcategory Total		\$4,815,822	17.81%	\$5,706,872	19.19%	18.50%	Location All
		Category Total		\$4,815,822	17.81%	\$5,706,872	19.19%	18.50%	
Capital and Transfers	Capital	Capital Equipment	631CEQ	\$206,681	0.76%	\$132,000	0.44%	-36.13%	Fund Type All
		Subcategory Total		\$206,681	0.76%	\$132,000	0.44%	-36.13%	
	Transfers	Intra-Entity Exp-Ex..	689XFR	\$118,260	0.44%				Account Type All
		NonMandatory Tra..	688NXF	\$137,880	0.51%	\$76,584	0.26%	-44.46%	
		Subcategory Total		\$256,140	0.95%	\$76,584	0.26%	-70.10%	
Category Total		\$462,821	1.71%	\$208,584	0.70%	-54.93%			
Total Expenses				\$27,037,682	100.00%	\$29,743,748	100.00%	10.01%	

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
FY26 Actuals to FY27 Budgeted
Chart of Accounts: All
Reporting Units: UM-Missoula

Fiscal Year
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Period
14

FY Comparison
Next FY

				Actual FY26	% of Total	Budget FY27	% of Total Budget	% Change	
Category	Subcategory	Accounts	Level 1 Acct Code						
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$15,912	0.08%	\$21,000	0.11%	31.98%	
		Contract Administ..	611ADM	\$622,786	3.05%	\$440,665	2.25%	-29.24%	
		Classified	611CLS	\$3,211,180	15.72%	\$3,883,108	19.85%	20.92%	
		Graduate Assistan..	611GST	\$10,070	0.05%	\$10,000	0.05%	-0.69%	
		Contract Professio..	611PRF	\$7,068,159	34.60%	\$7,840,599	40.09%	10.93%	
		Other Salaries	612OTS	\$249,753	1.22%	\$289,414	1.48%	15.88%	
		Other Compensati..	613OTC	\$498	0.00%	\$0	0.00%	-100.00%	
		Subcategory Total			\$11,178,358	54.73%	\$12,484,786	63.83%	11.69%
	Benefits	Employee Benefits	614BEN	\$4,010,639	19.64%	\$4,465,179	22.83%	11.33%	
		Termination Pay	615TRP	\$282,720	1.38%	\$0	0.00%	-100.00%	
		Subcategory Total			\$4,293,359	21.02%	\$4,465,179	22.83%	4.00%
	Category Total				\$15,471,717	75.75%	\$16,949,965	86.66%	9.55%
	Operating Expenses	Operating Expenses	Communications	623COM	\$46,269	0.23%	\$735	0.00%	-98.41%
Contracted Services			621SRV	\$1,324,411	6.48%	\$308,782	1.58%	-76.69%	
Other			628OTH	\$1,003,978	4.92%	\$745,944	3.81%	-25.70%	
Rent			625RNT	\$11,705	0.06%	\$10,000	0.05%	-14.56%	
Repairs & Mainten..			627MNT	\$40,530	0.20%	\$65,000	0.33%	60.37%	
Supplies			622SUP	\$902,929	4.42%	\$658,490	3.37%	-27.07%	
Travel			624TRV	\$183,657	0.90%	\$130,776	0.67%	-28.79%	
Subcategory Total				\$3,513,478	17.20%	\$1,919,727	9.82%	-45.36%	
Category Total				\$3,513,478	17.20%	\$1,919,727	9.82%	-45.36%	
Capital and Transfers	Transfers	Mandatory Transf..	687MXF	\$679,000	3.32%	\$679,000	3.47%	0.00%	
		NonMandatory Tra..	688NXF	\$761,743	3.73%	\$10,245	0.05%	-98.66%	
		Subcategory Total			\$1,440,743	7.05%	\$689,245	3.52%	-52.16%
	Category Total				\$1,440,743	7.05%	\$689,245	3.52%	-52.16%
Total Expenses				\$20,425,937	100.00%	\$19,558,937	100.00%	-4.24%	

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
FY26 Actuals to FY27 Budgeted
Chart of Accounts: All
Reporting Units: UM-Missoula

Fiscal Year
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Period
14

FY Comparison
Next FY

Reporting Contract Expenses							% of Total Budget	% Change	FY Comparison Next FY
Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY26	% of Total	Budget FY27			
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$8,850	0.03%				Net/Gross Tuition Net
		Contract Administ..	611ADM	\$2,337,395	8.94%	\$2,325,355	8.44%	-0.52%	
		Classified	611CLS	\$8,565,745	32.78%	\$9,313,899	33.81%	8.73%	Chart of Accounts
		Contract Professio..	611PRF	\$7,616,120	29.15%	\$9,002,212	32.68%	18.20%	
		Other Salaries	612OTS	\$277,145	1.06%	\$142,920	0.52%	-48.43%	☒ MSU
		Other Compensati..	613OTC	\$18,075	0.07%	\$0	0.00%	-100.00%	☒ UM
		Subcategory Total		\$18,823,330	72.04%	\$20,784,386	75.46%	10.42%	Ed Units or Agencies
	Benefits	Employee Benefits	614BEN	\$6,387,722	24.45%	\$7,046,608	25.58%	10.31%	
		Termination Pay	615TRP	\$358,977	1.37%	\$0	0.00%	-100.00%	☒ Ed Units
		Subcategory Total		\$6,746,699	25.82%	\$7,046,608	25.58%	4.45%	
	Category Total			\$25,570,029	97.85%	\$27,830,994	101.04%	8.84%	Reporting Units UM-Missoula
Operating Expenses	Operating Expenses	Communications	623COM	\$966,630	3.70%	\$482,313	1.75%	-50.10%	Fund Multiple values
		Contracted Services	621SRV	\$2,451,822	9.38%	\$3,712,485	13.48%	51.42%	
		Other	628OTH	(\$9,404,820)	-35.99%	(\$8,988,988)	-32.63%	-4.42%	Org All
		Rent	625RNT	\$15,520	0.06%	\$0	0.00%	-100.00%	
		Repairs & Mainten..	627MNT	\$2,176,837	8.33%	\$1,831,274	6.65%	-15.87%	Account All
		Supplies	622SUP	\$2,716,403	10.40%	\$934,735	3.39%	-65.59%	
		Travel	624TRV	\$133,990	0.51%	\$200,327	0.73%	49.51%	Program 06 Institutional Support
		Utilities	626UTL	\$270	0.00%	\$900	0.00%	233.33%	
		Subcategory Total		(\$943,349)	-3.61%	(\$1,826,954)	-6.63%	93.67%	
	Category Total			(\$943,349)	-3.61%	(\$1,826,954)	-6.63%	93.67%	
Capital and Transfers	Capital	Capital Building	643CBL	\$0	0.00%				Activity All
		Debt Service	650DBT	\$0	0.00%	\$0	0.00%		
		Subcategory Total		\$0	0.00%	\$0	0.00%		Location All
	Transfers	Intra-Entity Exp-Ex..	689XFR	\$11,902	0.05%				
		Mandatory Transf..	687MXF	\$204,750	0.78%	\$169,375	0.61%	-17.28%	Fund Type All
		NonMandatory Tra..	688NXF	\$1,287,426	4.93%	\$1,371,284	4.98%	6.51%	
		Subcategory Total		\$1,504,078	5.76%	\$1,540,659	5.59%	2.43%	Account Type All
		Category Total		\$1,504,078	5.76%	\$1,540,659	5.59%	2.43%	
Total Expenses				\$26,130,758	100.00%	\$27,544,699	100.00%	5.41%	

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
FY26 Actuals to FY27 Budgeted
Chart of Accounts: All
Reporting Units: UM-Missoula

Fiscal Year
26

Period
14

FY Comparison
Next FY

Operating Under Contract								% of	FY Comparison	
Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY26	% of Total	Budget FY27	Total Budget	% Change	Next FY	
Personal Services	Salaries and Wages	Classified	611CLS	\$5,957,422	34.40%	\$6,526,390	37.14%	9.55%	Net/Gross Tuition Net	
		Contract Professio..	611PRF	\$922,390	5.33%	\$943,827	5.37%	2.32%		
		Other Salaries	612OTS	\$180,987	1.05%	\$90,828	0.52%	-49.82%	Chart of Accounts ☒ MSU ☒ UM	
		Subcategory Total		\$7,060,798	40.77%	\$7,561,045	43.03%	7.08%		
	Benefits	Employee Benefits	614BEN	\$2,788,728	16.10%	\$2,936,159	16.71%	5.29%	Ed Units or Agencies ☒ Agencies ☒ Ed Units	
		Termination Pay	615TRP	\$63,245	0.37%	\$0	0.00%	-100.00%		
		Subcategory Total		\$2,851,973	16.47%	\$2,936,159	16.71%	2.95%		
	Category Total		\$9,912,771	57.24%	\$10,497,204	59.74%	5.90%			
	Operating Expenses	Operating Expenses	Communications	623COM	\$1,870	0.01%	\$23,250	0.13%	1143.43%	Reporting Units UM-Missoula
			Contracted Services	621SRV	\$1,195,413	6.90%	\$1,944,820	11.07%	62.69%	
Cost of Goods Sold			629CGS	\$0	0.00%				Fund 311001 General Opera..	
Other			628OTH	\$893	0.01%	\$10,586	0.06%	1085.06%		
Rent			625RNT	\$1,625,665	9.39%	\$1,317,009	7.50%	-18.99%	Org All	
Repairs & Mainten..			627MNT	\$194,872	1.13%	\$211,300	1.20%	8.43%		
Supplies			622SUP	\$74,133	0.43%	\$73,105	0.42%	-1.39%	Account All	
Travel			624TRV	\$0	0.00%					
Utilities			626UTL	\$3,942,570	22.77%	\$2,817,817	16.04%	-28.53%	Program 07 Operation/Mainten..	
Subcategory Total				\$7,035,415	40.62%	\$6,397,887	36.41%	-9.06%		
Category Total		\$7,035,415	40.62%	\$6,397,887	36.41%	-9.06%	Activity All			
Capital and Transfers	Capital	Capital Equipment	631CEQ	\$0	0.00%				Location All	
		Subcategory Total		\$0	0.00%					
	Transfers	Mandatory Transf..	687MXF	\$320,073	1.85%	\$625,006	3.56%	95.27%	Fund Type All	
		NonMandatory Tra..	688NXF	\$50,000	0.29%	\$50,000	0.28%	0.00%		
		Subcategory Total		\$370,073	2.14%	\$675,006	3.84%	82.40%	Account Type All	
	Category Total		\$370,073	2.14%	\$675,006	3.84%	82.40%			
Total Expenses				\$17,318,259	100.00%	\$17,570,097	100.00%	1.45%		

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
FY26 Actuals to FY27 Budgeted
Chart of Accounts: All
Reporting Units: UM-Missoula

Fiscal Year
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Period
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FY Comparison
Next FY

Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY26	% of Total	Budget FY27	% of Total Budget	% Change
Personal Services	Salaries and Wages	Other Salaries	6120TS			\$0		
		Subcategory Total				\$0		
	Benefits	Employee Benefits	614BEN			\$0		
		Subcategory Total				\$0		
	Category Total					\$0		
Operating Expenses	Operating Expenses	Waivers & Scholarships	628WAV	\$156,000	100.00%			
		Subcategory Total		\$156,000	100.00%			
	Category Total			\$156,000	100.00%			
Total Expenses				\$156,000	100.00%	\$0		-100.00%

Net/Gross Tuition
Net

Chart of Accounts
☒ MSU
☒ UM

Ed Units or Agencies
☒ Agencies
☒ Ed Units

Reporting Units
UM-Missoula

Fund
311001 General Opera..

Org
All

Account
All

Program
08 Scholarships/Fello..

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
FY26 Actuals to FY27 Budgeted
Chart of Accounts: All
Reporting Units: UM-Missoula

Fiscal Year
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Period
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FY Comparison
Next FY

Reporting Unit - All Accounts								FY Comparison	
Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY26	% of Total	Budget FY27	% of Total Budget	Next FY	
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$5,350	0.12%	\$0	0.00%	-100.00%	Net/Gross Tuition Net
		Contract Administ..	611ADM	\$385	0.01%	\$27,130	0.45%	6953.72%	Chart of Accounts
		Classified	611CLS	\$129,183	2.94%	\$187,024	3.12%	44.77%	
		Graduate Assistan..	611GST	\$0	0.00%				☒ MSU
		Contract Professio..	611PRF	\$1,376,291	31.27%	\$1,649,940	27.54%	19.88%	☒ UM
		Other Salaries	612OTS	\$3,249	0.07%	\$169,400	2.83%	5113.91%	Ed Units or Agencies
		Other Compensati..	613OTC	\$8,682	0.20%	\$11,520	0.19%	32.69%	
		Subcategory Total		\$1,523,139	34.61%	\$2,045,014	34.14%	34.26%	☒ Agencies
	Benefits	Employee Benefits	614BEN	\$528,169	12.00%	\$730,090	12.19%	38.23%	☒ Ed Units
		Termination Pay	615TRP	\$243	0.01%	\$0	0.00%	-100.00%	Reporting Units
		Subcategory Total		\$528,412	12.01%	\$730,090	12.19%	38.17%	UM-Missoula
Category Total			\$2,051,551	46.61%	\$2,775,104	46.32%	35.27%	Fund	
Operating Expenses	Operating Expenses	Communications	623COM	\$28,512	0.65%	\$62,000	1.03%	117.45%	Account All
		Contracted Services	621SRV	\$64,501	1.47%	\$54,000	0.90%	-16.28%	
		Other	628OTH	\$2,034,833	46.23%	\$2,753,200	45.96%	35.30%	Program All
		Repairs & Mainten..	627MNT	\$600	0.01%	\$1,581	0.03%	163.50%	
		Supplies	622SUP	\$100,537	2.28%	\$192,000	3.21%	90.97%	Activity All
		Travel	624TRV	\$119,672	2.72%	\$151,700	2.53%	26.76%	
		Subcategory Total		\$2,348,655	53.36%	\$3,214,481	53.66%	36.86%	Location All
	Category Total		\$2,348,655	53.36%	\$3,214,481	53.66%	36.86%		
Capital and Transfers	Transfers	NonMandatory Tra..	688NXF	\$1,000	0.02%	\$1,000	0.02%	0.00%	Fund Type All
		Subcategory Total		\$1,000	0.02%	\$1,000	0.02%	0.00%	Account Type All
		Category Total		\$1,000	0.02%	\$1,000	0.02%	0.00%	
	Total Expenses				\$4,401,206	100.00%	\$5,990,585	100.00%	36.11%

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
FY26 Actuals to FY27 Budgeted
Chart of Accounts: All
Reporting Units: UM-Missoula

Fiscal Year
26

Period
14

FY Comparison
Next FY

Reporting Unit: UM-Missoula							FY Comparison Next FY		
Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY26	% of Total	Budget FY27	% of Total Budget	% Change	
Personal Services	Salaries and Wages	Classified	611CLS	\$188	0.15%				Net/Gross Tuition Net
		Contract Professional	611PRF	\$48,248	38.60%	\$48,111	38.49%	-0.28%	Chart of Accounts ☐ MSU ☒ UM
		Subcategory Total		\$48,436	38.75%	\$48,111	38.49%	-0.67%	
	Benefits	Employee Benefits	614BEN	\$17,477	13.98%	\$16,630	13.30%	-4.85%	Ed Units or Agencies ☒ Agencies ☒ Ed Units
		Subcategory Total		\$17,477	13.98%	\$16,630	13.30%	-4.85%	
		Category Total		\$65,913	52.73%	\$64,741	51.79%	-1.78%	Reporting Units UM-Missoula
	Operating Expenses	Operating Expenses	Contracted Services	621SRV	\$42,376	33.90%	\$42,016	33.61%	-0.85%
Other			628OTH	\$104	0.08%	\$50	0.04%	-51.78%	Org All
Supplies			622SUP	\$4,594	3.68%	\$5,100	4.08%	11.02%	Account All
Travel			624TRV	\$12,013	9.61%	\$13,093	10.47%	8.99%	Program All
Subcategory Total			\$59,087	47.27%	\$60,259	48.21%	1.98%	Activity All	
Category Total		\$59,087	47.27%	\$60,259	48.21%	1.98%	Location All		
Total Expenses		\$125,000	100.00%	\$125,000	100.00%	0.00%	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
FY26 Actuals to FY27 Budgeted
Chart of Accounts: All
Reporting Units: UM-Missoula

Fiscal Year
26

Period
14

FY Comparison
Next FY

Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY26	% of Total	Budget FY27	% of Total Budget	% Change
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$242,395	13.12%	\$185,913	6.98%	-23.30%
		Classified	611CLS	\$98,205	5.31%	\$326,191	12.25%	232.15%
		Graduate Assistants	611GST	\$34,140	1.85%	\$47,872	1.80%	40.22%
		Contract Professional	611PRF	\$71,162	3.85%	\$170,000	6.38%	138.89%
		Other Salaries	6120TS	\$96,489	5.22%	\$57,000	2.14%	-40.93%
		Subcategory Total		\$542,392	29.35%	\$786,976	29.55%	45.09%
	Benefits	Employee Benefits	614BEN	\$178,927	9.68%	\$242,605	9.11%	35.59%
		Termination Pay	615TRP	\$2,059	0.11%			
		Subcategory Total		\$180,986	9.79%	\$242,605	9.11%	34.05%
	Category Total			\$723,378	39.15%	\$1,029,581	38.66%	42.33%
Operating Expenses	Operating Expenses	Communications	623COM	\$1,674	0.09%	\$2,500	0.09%	49.31%
		Contracted Services	621SRV	\$245,223	13.27%	\$999,703	37.53%	307.67%
		Other	6280TH	\$30,957	1.68%	\$16,000	0.60%	-48.32%
		Rent	625RNT	\$150	0.01%			
		Repairs & Maintenance	627MNT	\$4,442	0.24%	\$40,161	1.51%	804.09%
		Supplies	622SUP	\$773,690	41.87%	\$459,904	17.27%	-40.56%
		Travel	624TRV	\$67,641	3.66%	\$115,570	4.34%	70.86%
		Waivers & Scholarships	628WAV	\$699	0.04%			
		Subcategory Total		\$1,124,476	60.85%	\$1,633,838	61.34%	45.30%
	Category Total			\$1,124,476	60.85%	\$1,633,838	61.34%	45.30%
Total Expenses				\$1,847,854	100.00%	\$2,663,419	100.00%	44.14%

Net/Gross Tuition
Net

Chart of Accounts
☒ MSU
☒ UM

Ed Units or Agencies
☒ Agencies
☒ Ed Units

Reporting Units
UM-Missoula

Fund
316500 HB10 CyberMo..

Org
All

Account
All

Program
All

Activity
All

Location
All

Fund Type
All

Account Type
All

The Montana University System
5-Year Comparison by Program
Fiscal Year 2027
Chart of Accounts: All
Reporting Units: UM-Missoula

Fiscal Year
2027

Chart of Accounts
☒ MSU
☒ UM

Program	2023	2024	2025	2026	2027 Budgeted
Instruction	\$59,090,893	\$58,713,200	\$63,290,124	\$66,391,919	\$65,778,164
Organized Research	\$4,466,809	\$3,469,556	\$4,487,788	\$4,597,008	\$4,374,938
Public Service	\$1,102,594	\$996,109	\$1,125,894	\$1,548,809	\$1,850,447
Academic Support	\$24,625,182	\$26,919,947	\$26,803,824	\$27,037,682	\$29,743,748
Student Services	\$13,099,390	\$12,741,289	\$16,258,126	\$20,425,937	\$19,558,937
Institutional Support	\$22,914,269	\$26,076,620	\$25,114,322	\$26,130,758	\$27,544,699
Operation & Maintenance of Plant	\$14,846,871	\$13,921,511	\$14,383,921	\$17,318,259	\$17,570,097
Scholarships & Fellowships	\$0		\$655,413	\$156,000	\$0
Grand Total	\$140,146,008	\$142,838,231	\$152,119,410	\$163,606,374	\$166,421,030

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 2027
Chart of Accounts: All
Reporting Units: UM-Missoula

Fiscal Year
2027

Chart of Accounts

☒ MSU

☒ UM

Program	2023	2024	2025	2026	2027 Budgeted
Instruction	\$1,777,755	\$2,452,007	\$4,105,339	\$3,156,288	\$4,187,135
Organized Research	\$124,998	\$125,000	\$125,002	\$125,000	\$125,000
Public Service		\$464,577	\$1,479,873	\$239,151	\$423,429
Academic Support	\$1,715,291	\$2,024,043	\$2,979,320	\$2,790,203	\$3,745,786
Institutional Support				\$63,419	\$297,654
Grand Total	\$3,618,044	\$5,065,627	\$8,689,534	\$6,374,061	\$8,779,004

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 FYThe Montana University System
Institutional Financial Aid
FY26 Actuals to FY27 BudgetedFiscal Year
26Period
14

Aid Type	Award Type	Actual FY26	% of Total	Budget FY27	% of Total Budget	% Change
Discounts	Non resident Graduate	\$1,350,635	4.23%	\$1,315,787	4.21%	-2.58%
	Non resident Undergraduate*	\$15,062,732	47.13%	\$14,564,545	46.59%	-3.31%
	Total	\$16,413,366	51.36%	\$15,880,332	50.80%	-3.25%
Scholarships & Grants	MT Senior Citizen Waiver	\$51,954	0.16%	\$51,336	0.16%	-1.19%
	Resident Graduate**	\$2,763,019	8.65%	\$2,883,671	9.22%	4.37%
	Resident Undergraduate	\$4,047,850	12.67%	\$4,007,096	12.82%	-1.01%
	Total	\$6,862,822	21.47%	\$6,942,103	22.21%	1.16%
Waivers	American Indian Waiver	\$1,187,130	3.71%	\$1,171,232	3.75%	-1.34%
	Community College Honor Scholarship	\$25,632	0.08%	\$25,327	0.08%	-1.18%
	Dependent Waiver	\$418,036	1.31%	\$408,826	1.31%	-2.20%
	Employee Waiver	\$102,350	0.32%	\$101,132	0.32%	-1.19%
	Federal Yellow Ribbon Program	\$35,962	0.11%	\$32,036	0.10%	-10.92%
	Honorably Discharged Veteran Waivr	\$3,444	0.01%	\$3,403	0.01%	-1.20%
	MT National Guard Tuition Waiver	\$170,311	0.53%	\$171,371	0.55%	0.62%
	MUS High School Honors	\$1,047,575	3.28%	\$1,035,110	3.31%	-1.19%
	National Merit Scholarship	\$8,408	0.03%	\$8,308	0.03%	-1.19%
	Peace & Fire Orphans	\$3,048	0.01%	\$3,012	0.01%	-1.18%
	Total	\$3,001,894	9.39%	\$2,959,757	9.47%	-1.40%
Athletic Scholarships	Non resident Athlete	\$3,799,840	11.89%	\$3,754,627	12.01%	-1.19%
	Resident Athlete	\$799,772	2.50%	\$790,256	2.53%	-1.19%
	Total	\$4,599,613	14.39%	\$4,544,883	14.54%	-1.19%
Cash Scholarships	Scholarships & Fellowships	\$242,642	0.76%	\$170,727	0.55%	-29.64%
	Total	\$242,642	0.76%	\$170,727	0.55%	-29.64%
Other***	Other Tuition Waivers	\$839,581	2.63%	\$763,015	2.44%	-9.12%
	Total	\$839,581	2.63%	\$763,015	2.44%	-9.12%
Grand Total		\$31,959,919	100.00%	\$31,260,817	100.00%	-2.19%

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
FY27

Fund Type Auxiliary	Fiscal Year 27	Chart of Accounts All	Ed Unit or Agencies All	Reporting Unit UM-Missoula	Actuals/Budget Budget					
Reporting Fund	Beginning Balance	Revenue	Transfers In	Total Revenue	Comp & Benefits	Operating & Capital	Transfers Out	Total Expenses	Compensated Absences	Ending Fund Balance
Dining/Food Services	\$210,005	\$21,075,056		\$21,075,056	\$9,935,602	\$9,340,123	\$1,414,750	\$20,690,475	\$0	\$594,586
Health Services	\$2,087,931	\$6,198,140		\$6,198,140	\$4,889,680	\$1,368,564	\$93,300	\$6,351,544	\$0	\$1,934,527
Other Auxiliary Non-Pledg..	\$282,151	\$1,746,000		\$1,746,000	\$357,868	\$1,168,640	\$204,614	\$1,731,122	\$0	\$297,029
Other Auxiliary Pledged	\$2,441,807	\$16,163,049	\$258,500	\$16,421,549	\$4,303,116	\$10,823,442	\$1,221,494	\$16,348,052	\$0	\$2,515,304
Parking	\$324,212	\$3,258,214	\$1,782,500	\$5,040,714	\$2,386,816	\$649,462	\$1,936,000	\$4,972,278	\$0	\$392,648
Rentals	\$260,891	\$693,600		\$693,600	\$182,324	\$205,285		\$387,609	\$0	\$566,882
Student Housing	\$5,232,831	\$21,911,393		\$21,911,393	\$8,295,305	\$4,575,580	\$8,880,355	\$21,751,240	\$0	\$5,392,984
Student Union	\$940,384	\$5,894,070	\$19,250	\$5,913,320	\$2,792,261	\$2,326,069	\$339,814	\$5,458,144	\$0	\$1,395,560
University of Montana Bo..	\$48,794	\$385,837		\$385,837		\$385,837		\$385,837		\$48,794
Grand Total	\$11,829,006	\$77,325,359	\$2,060,250	\$79,385,609	\$33,142,972	\$30,843,002	\$14,090,327	\$78,076,301	\$0	\$13,138,314

**Chart of Accounts: All
UM-Missoula
Actuals for Auxiliary
FY26**

Fund Type Auxiliary	Fiscal Year 26	Chart of Accounts All	Ed Unit or Agencies All	Reporting Unit UM-Missoula	Actuals/Budget Actuals					
Reporting Fund	Beginning Balance	Revenue	Transfers In	Total Revenue	Comp & Benefits	Operating & Capital	Transfers Out	Total Expenses	Compensated Absences	Ending Fund Balance
Dining/Food Services	\$2,129,252	\$17,564,599		\$17,564,599	\$8,772,828	\$8,477,518	\$2,233,500	\$19,483,846	\$0	\$210,005
Health Services	\$1,360,210	\$6,131,884	\$8,000	\$6,139,884	\$4,185,577	\$1,178,087	\$48,500	\$5,412,164	\$0	\$2,087,931
Other Auxiliary Non-Pledg..	\$160,061	\$1,918,571		\$1,918,571	\$408,513	\$1,161,480	\$226,488	\$1,796,481	\$0	\$282,151
Other Auxiliary Pledged	\$2,426,641	\$11,249,302	\$1,629,889	\$12,879,191	\$4,129,046	\$5,391,543	\$3,343,436	\$12,864,026	\$0	\$2,441,807
Parking	\$45,797	\$3,038,841	\$3,519,226	\$6,558,067	\$2,247,070	\$579,022	\$3,453,559	\$6,279,652	\$0	\$324,212
Rentals	\$16,708	\$572,138		\$572,138	\$183,813	\$144,143		\$327,955	\$0	\$260,891
Student Housing	\$4,371,699	\$20,744,581	\$0	\$20,744,581	\$6,535,089	\$4,376,364	\$8,971,996	\$19,883,449	\$0	\$5,232,831
Student Union	\$671,018	\$5,444,710	\$34,969	\$5,479,679	\$2,792,567	\$1,982,345	\$435,400	\$5,210,313	\$0	\$940,384
University of Montana Bo..	\$27,059	\$407,217		\$407,217		\$385,482		\$385,482		\$48,794
Grand Total	\$11,208,445	\$67,071,844	\$5,192,084	\$72,263,929	\$29,254,503	\$23,675,984	\$18,712,880	\$71,643,367	\$0	\$11,829,006

**Chart of Accounts: All
UM-Missoula
Budget for Designated
FY27**

Fund Type Designated	Fiscal Year 27	Chart of Accounts All	Ed Unit or Agencies All	Reporting Unit UM-Missoula	Actuals/Budget Budget					
Reporting Fund	Beginning Balance	Revenue	Transfers In	Total Revenue	Comp & Benefits	Operating & Capital	Transfers Out	Total Expenses	Compensated Absences	Ending Fund Balance
Associated Students	\$647,191	\$3,556,092	\$19,000	\$3,575,092	\$2,671,419	\$689,592	\$179,975	\$3,540,986	\$0	\$681,297
Athletics	\$414,527	\$12,397,932	\$53,600	\$12,451,532	\$2,841,341	\$8,210,813	\$494,241	\$11,546,395	\$0	\$1,319,664
Campus Sales & Services	\$5,320,351	\$4,155,400	\$979,829	\$5,135,229	\$1,711,655	\$2,980,049	\$155,000	\$4,846,704	\$0	\$5,608,876
Continuing Education	\$3,998,857	\$9,776,947	\$0	\$9,776,947	\$4,041,580	\$957,957	\$309,827	\$5,309,364	\$0	\$8,466,440
Designated Scholarships	\$253,541	\$0		\$0		\$0		\$0		\$253,541
F&A Sponsored Programs	\$19,553,515	\$21,479,693	\$25,395	\$21,505,088	\$9,616,027	\$6,960,950	\$1,318,151	\$17,895,128	\$0	\$23,163,475
Fees	\$3,318,899	\$4,527,361	\$160,468	\$4,687,829	\$1,244,763	\$2,784,929	\$195,693	\$4,225,385	\$0	\$3,781,343
General Designated	\$26,257,301	\$18,661,519	\$1,364,971	\$20,026,490	\$8,466,858	\$6,074,840	\$3,194,556	\$17,736,254	\$0	\$28,547,537
Instructional Fees	\$1,015,035	\$1,557,924	\$0	\$1,557,924	\$401,578	\$1,020,870	\$0	\$1,422,448	\$0	\$1,150,511
Sales & Services	\$3,651,883	\$5,826,481	\$0	\$5,826,481	\$2,879,036	\$2,310,470	\$37,300	\$5,226,806	\$0	\$4,251,558
Grand Total	\$64,431,099	\$81,939,349	\$2,603,263	\$84,542,612	\$33,874,257	\$31,990,470	\$5,884,743	\$71,749,470	\$0	\$77,224,241

**Chart of Accounts: All
UM-Missoula
Actuals for Designated
FY26**

Fund Type Designated	Fiscal Year 26	Chart of Accounts All	Ed Unit or Agencies All	Reporting Unit UM-Missoula	Actuals/Budget Actuals					
Reporting Fund	Beginning Balance	Revenue	Transfers In	Total Revenue	Comp & Benefits	Operating & Capital	Transfers Out	Total Expenses	Compensated Absences	Ending Fund Balance
Associated Students	\$719,565	\$3,453,535	\$19,950	\$3,473,485	\$2,520,053	\$845,011	\$180,796	\$3,545,859	\$0	\$647,191
Athletics	\$421,539	\$13,428,075	\$919,032	\$14,347,107	\$3,678,048	\$8,736,128	\$1,939,943	\$14,354,119	\$0	\$414,527
Campus Sales & Services	\$4,221,863	\$4,284,295	\$1,629,292	\$5,913,587	\$1,538,614	\$3,204,839	\$71,646	\$4,815,099	\$0	\$5,320,351
Continuing Education	\$3,695,288	\$6,512,298	\$989,406	\$7,501,704	\$4,335,326	\$2,674,565	\$188,243	\$7,198,134	\$0	\$3,998,857
Designated Scholarships	\$18,265	\$808,122	\$221,012	\$1,029,134		\$793,859		\$793,859		\$253,541
F&A Sponsored Programs	\$18,725,869	\$18,406,591	\$1,641,720	\$20,048,310	\$8,989,467	\$7,795,278	\$2,435,919	\$19,220,664	\$0	\$19,553,515
Fees	\$2,220,380	\$4,397,917	\$139,775	\$4,537,692	\$997,824	\$2,134,005	\$307,345	\$3,439,173	\$0	\$3,318,899
General Designated	\$24,447,312	\$25,158,509	\$3,028,563	\$28,187,072	\$9,024,266	\$9,033,679	\$8,319,137	\$26,377,082	\$0	\$26,257,301
Instructional Fees	\$1,169,429	\$1,531,283	\$31,527	\$1,562,810	\$406,917	\$1,310,418	(\$130)	\$1,717,204	\$0	\$1,015,035
Sales & Services	\$3,202,328	\$5,983,996	\$327,083	\$6,311,079	\$2,819,593	\$2,839,704	\$202,227	\$5,861,524	\$0	\$3,651,883
Grand Total	\$58,841,838	\$83,964,622	\$8,947,359	\$92,911,980	\$34,310,107	\$39,367,486	\$13,645,126	\$87,322,719	\$0	\$64,431,099

Chart of Accounts: All
 UM-Missoula
 Budget for Endowments
 FY27

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Endowments	27	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	\$4,849,712	\$490,740		\$490,740			\$140,000	\$140,000		\$5,200,452
Regular	\$26,490,658	\$1,524,000		\$1,524,000				\$0		\$28,014,658
STIP Transaction	\$6,719	\$7,000		\$7,000				\$0		\$13,719
Grand Total	\$31,347,088	\$2,021,740		\$2,021,740			\$140,000	\$140,000		\$33,228,828

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

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Endowments	26	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	\$4,500,064	\$489,647		\$489,647			\$140,000	\$140,000		\$4,849,712
Regular	\$24,967,121	\$1,523,537		\$1,523,537				\$0		\$26,490,658
STIP Transaction	\$666	\$6,053		\$6,053				\$0		\$6,719
Grand Total	\$29,467,851	\$2,019,237		\$2,019,237			\$140,000	\$140,000		\$31,347,088

Chart of Accounts: All
UM-Missoula
Budget for Loan Funds
FY27

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies		Reporting Unit		Actuals/Budget			
Loan Funds	27	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	\$2,837,423	\$105,400		\$105,400		\$25,000		\$25,000		\$2,917,823
Institutional Loan	\$3,476,087	\$64,130		\$64,130		\$8,000		\$8,000		\$3,532,217
Private Loan	\$492,333	\$24,527		\$24,527				\$0		\$516,860
Grand Total	\$6,805,843	\$194,057		\$194,057		\$33,000		\$33,000		\$6,966,900

Chart of Accounts: All
UM-Missoula
Actuals 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	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	\$2,678,985	\$104,486		\$104,486		(\$53,951)		(\$53,951)		\$2,837,423
Institutional Loan	\$3,534,591	\$62,806		\$62,806		\$7,993	\$113,317	\$121,310		\$3,476,087
Private Loan	\$467,856	\$24,478		\$24,478				\$0		\$492,333
Grand Total	\$6,681,432	\$191,770		\$191,770		(\$45,958)	\$113,317	\$67,359		\$6,805,843

Chart of Accounts: All
UM-Missoula
Budget for Plant Funds
FY27

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Plant Funds	27	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	\$17,111,484	\$1,811,475	\$4,168,068	\$5,979,543	\$273,930	\$8,807,244		\$9,081,174		\$14,009,853
Retirement of Indebtedne..	\$76,655	\$1,125,490	\$14,582,853	\$15,708,343		\$11,817,000	\$689,752	\$12,506,752		\$3,278,246
Unexpended Plant	\$80,324,019	\$13,422,785	\$49,582,853	\$63,005,638		\$49,560,304	\$50,508,819	\$100,069,123		\$43,260,534
Grand Total	\$97,512,157	\$16,359,750	\$68,333,774	\$84,693,524	\$273,930	\$70,184,548	\$51,198,571	\$121,657,049		\$60,548,632

Chart of Accounts: All
UM-Missoula
Actuals 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	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	\$12,975,043	\$2,111,296	\$10,847,170	\$12,958,466	\$582,473	\$5,910,523	\$2,329,030	\$8,822,025		\$17,111,484
Retirement of Indebtedne..	\$63,854	\$1,045,356	\$12,547,142	\$13,592,497		\$12,539,945	\$1,039,752	\$13,579,697		\$76,655
Unexpended Plant	\$115,045,294	\$14,640,599	\$53,519,504	\$68,160,103	\$0	\$50,414,906	\$52,466,472	\$102,881,378		\$80,324,019
Grand Total	\$128,084,191	\$17,797,251	\$76,913,815	\$94,711,067	\$582,473	\$68,865,374	\$55,835,254	\$125,283,100		\$97,512,157

Chart of Accounts: All
UM-Missoula
Budget for Restricted
FY27

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies		Reporting Unit		Actuals/Budget			
Restricted	27	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	\$395,561	\$24,800,994		\$24,800,994	\$59,391	\$23,851,579		\$23,910,970		\$1,285,585
Other Restricted	\$1			\$0				\$0		\$1
Private Gifts & Scholarshi..	\$4,349,638	\$36,355,475	\$42,302	\$36,397,777	\$11,327,970	\$21,538,460	\$80,092	\$32,946,522		\$7,800,893
Restricted Sponsored Pro..	(\$907,988)	\$110,760,463	\$147,525	\$110,907,988	\$65,000,000	\$44,500,000	\$500,000	\$110,000,000		\$0
Grand Total	\$3,837,211	\$171,916,932	\$189,827	\$172,106,759	\$76,387,361	\$89,890,039	\$580,092	\$166,857,492		\$9,086,478

Chart of Accounts: All
UM-Missoula
Actuals for Restricted
FY26

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Restricted	26	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	\$356,413	\$15,977,191	\$98,880	\$16,076,071	\$710,192	\$15,251,732	\$75,000	\$16,036,923		\$395,561
Other Restricted	\$1			\$0				\$0		\$1
Private Gifts & Scholarshi..	\$3,044,981	\$35,881,751	\$993,419	\$36,875,170	\$12,470,346	\$22,932,816	\$167,352	\$35,570,513		\$4,349,638
Restricted Sponsored Pro..	(\$107,427)	\$107,110,069	\$84,004	\$107,194,073	\$57,889,172	\$48,253,656	\$1,851,807	\$107,994,634		(\$907,988)
Grand Total	\$3,293,968	\$158,969,012	\$1,176,302	\$160,145,314	\$71,069,709	\$86,438,203	\$2,094,159	\$159,602,071		\$3,837,211

ALL FUNDS
FTE EMPLOYEE DATA

UNIT	University of Montana - Missoula				
	ACTUAL 2026	PER- CENT	BUDGETED 2027	PER- CENT	INCR. (DECR.)
CURRENT UNRESTRICTED FUND:					
Contract Faculty (AY/FY)	500.44	36.4%	500.39	35.6%	-0.01%
Contract Administrative	24.04	1.8%	22.82	1.6%	-5.07%
Contract Professional	247.29	18.0%	268.14	19.1%	8.43%
Classified	426.30	31.0%	456.33	32.4%	7.04%
Graduate Teaching & Research Assistants (GTA & GRA)	139.85	10.2%	135.12	9.6%	-3.38%
Part-Time and Other	37.59	2.7%	24.71	1.8%	-34.25%
TOTAL	1,375.50	100.0%	1,407.51	100%	2.33%
RESTRICTED:					
Contract Faculty (AY/FY)	73.95	10.3%	69.63	10%	-5.84%
Contract Administrative	0.32	0.0%	0.27	0%	-15.62%
Contract Professional	348.40	48.5%	341.21	50%	-2.06%
Classified	76.35	10.6%	73.57	11%	-3.64%
Graduate Teaching & Research Assistants (GTA & GRA)	68.24	9.5%	54.96	8%	-19.46%
Part-Time and Other	150.91	21.0%	142.26	21%	-5.73%
TOTAL	718.17	100.0%	681.90	100%	-5.05%
DESIGNATED:					
Contract Faculty (AY/FY)	35.53	9.5%	20.30	6%	-42.88%
Contract Administrative	1.80	0.5%	2.89	1%	61.01%
Contract Professional	134.06	35.7%	104.71	32%	-21.90%
Classified	102.64	27.3%	105.74	32%	3.02%
Graduate Teaching & Research Assistants (GTA & GRA)	9.69	2.6%	4.02	1%	-58.52%
Part-Time and Other	91.97	24.5%	90.81	28%	-1.27%
TOTAL	375.69	100.0%	328.46	100%	-12.57%
AUXILIARY:					
Contract Faculty (AY/FY)			-		
Contract Administrative	1.01	0.3%	0.05	0%	-95.07%
Contract Professional	48.14	12.9%	52.37	13%	8.79%
Classified	229.99	61.4%	265.85	65%	15.59%
Graduate Teaching & Research Assistants (GTA & GRA)	0.28	0.1%	-	0%	0.00%
Part-Time and Other	94.95	25.4%	92.96	23%	-2.10%
TOTAL	374.38	99.7%	411.23	100%	9.84%
PLANT:					
Classified	0.46	3.2%	1.31	24%	184.78%
Part-Time and Other	14.02	96.8%	4.06	76%	-71.04%
TOTAL	14.48	100.0%	5.37	100%	-62.91%
TOTAL FTE:					
Contract Faculty (AY/FY)	609.92	21.3%	590.32	21%	-3.21%
Contract Administrative	27.17	1.0%	26.03	1%	-4.18%
Contract Professional	777.89	27.2%	766.43	27%	-1.47%
Classified	835.74	29.2%	902.80	32%	8.02%
Graduate Teaching & Research Assistants (GTA & GRA)	218.06	7.6%	194.10	7%	-10.99%
Part-Time and Other	389.44	13.6%	354.80	13%	-8.90%
TOTAL	2,858.22	100.0%	2,834.47	100%	-0.83%

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	Jan. 2004	May 2005	May 2005	May 2005	May 2005	May-05	May 2005	Nov. 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)	-	123,052	157,720	635,801	360,355	1,161,273	1,598,573	-
+ Revenues, Transfers In (Actual FY26)				382,773				-
- Expenditures, Transfers Out (Actual FY26)	-	123,052	154,587	237,547	105,000	869,369	1,138	-
Fund Balance - FYE 26 (Actual)	-	-	3,133	781,027	255,355	291,904	1,597,434	-
+ Revenues, Transfers In (Projected FY27)	-							
- Expenditures, Transfers Out (Projected FY27)	-	-	-	51,300	51,425	291,904	942,079	-
Fund Balance - FYE 2027 (Projected)	-	-	3,133	729,727	203,930	(0)	655,355	-
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

THE UNIVERSITY OF MONTANA - MISSOULA

Negative Fund Balance Report

Analysis as of FYE 6/30/26

Negative Fund Balances

The University does not have any negative fund balances to report at 6/30/26, for funds that have been negative for two consecutive years.

THE UNIVERSITY OF MONTANA - MISSOULA

Negative Cash Balance Report

Analysis as of FYE 6/30/26

Negative Cash Balances

The University does not have any negative cash balances to report at 6/30/26, for funds that have been negative for two consecutive years.

REVENUE BONDS ISSUE	ORIGINAL AMOUNT OF ISSUE	USES OF FUNDS - PROJECTS/AMOUNTS	PLEDGED REVENUES		OUTSTANDING PRINCIPAL BALANCE AT JUNE 30, 2026	FY2026 PRINCIPAL & INTEREST PAYMENT Actual	FY2027 PRINCIPAL & INTEREST PAYMENT Est	FY2028 PRINCIPAL & INTEREST PAYMENT Est	FY2029 PRINCIPAL & INTEREST PAYMENT Est
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.		\$ 8,970,000	\$ 991,627	\$ 989,083	\$ 990,862	\$ 991,793
Series 2019B (Tax Exempt)	\$ 54,460,000	A portion of the proceeds from Series 2019B (Tax Exempt) will go toward funding various projects on the University of Montana campuses. The remaining proceeds refunded all of the University's outstanding bonds (Series K, L, M, N) and loans (SBECP & InterCap), except Series 2017O bonds and the MSTA Debt.	Auxiliary Facilities Gross Pledged Revenues remaining after related charges for Operation and Maintenance Expenses other than General Administrative Assessments. All unrestricted revenues of the University not constituting Auxiliary Facilities Gross Pledged Revenues. Land Grant Income and Indirect Cost Recovery Payments relating to Research Contracts.		\$ 39,425,000	\$ 4,536,800	\$ 4,540,175	\$ 4,537,175	\$ 4,536,425
Series 2019C (Taxable)	\$ 92,355,000	A portion of the proceeds from Series 2019C (Taxable) will go toward funding various projects on the University of Montana campuses. The remaining proceeds refunded all of the University's outstanding bonds (Series K, L, M, N) and loans (SBECP & InterCap), except Series 2017O bonds and the MSTA Debt.	Auxiliary Facilities Gross Pledged Revenues remaining after related charges for Operation and Maintenance Expenses other than General Administrative Assessments. All unrestricted revenues of the University not constituting Auxiliary Facilities Gross Pledged Revenues. Land Grant Income and Indirect Cost Recovery Payments relating to Research Contracts.		\$ 92,355,000	\$ 2,948,591	\$ 2,948,591	\$ 2,948,591	\$ 2,948,591
Series 2022 (Tax Exempt)	\$ 60,000,000	The proceeds from the Series 2022 bond issuance will be used primarily to fund cost overages on construction of a new dining facility and a dormitory renovation 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
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	\$ 3,554,832	\$ 3,223,525	\$ 3,223,525	\$ 4,383,775
Total Bonded Indebtedness					\$ 266,825,000				

OTHER LONG TERM DEBT - SOURCE	ORIGINAL BALANCE	USES OF FUNDS- PROJECTS	REVENUE STREAM IDENTIFIED FOR REPAYMENT	JUNE 30, 2025 BALANCE	JUNE 30, 2026 BALANCE	Percent Change From FY25 to FY26			
SBECP Loans	\$ 325,357	LED Updgrade. Block Hall Renovation.	Energy Savings	\$ 863,860	\$ 922,145	7%			
Total Other Indebtedness					\$ 922,145				

TOTAL OUTSTANDING DEBT at June 30, 2026 **\$ 267,747,145**