

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 2026	Budgeted FY 2027	Dollar Change Actual 2026 to Budgeted 2027	Percent Change Actual 2026 to Budgeted 2027
University of Montana Western				
Current Operating Unrestricted*	16,661,333	19,119,343	2,458,010	14.8%
Current Restricted	4,521,087	5,363,172	842,085	18.6%
Current Designated	5,753,266	4,733,983	(1,019,283)	-17.7%
Auxiliary Enterprises	6,883,038	6,295,232	(587,806)	-8.5%
Loan & Endowment Funds	4,349	14,000	9,651	221.9%
Plant Funds	2,662,635	1,808,451	(854,184)	-32.1%
TOTAL ALL FUNDS	\$ 36,485,708	\$ 37,334,181	\$ 848,473	2.3%

Montana University System Current Unrestricted Revenue FY26 Actuals to FY27 Budgeted								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			Chart of Accounts: All Reporting Units: UM-Western					Period 14	
Category	Accounts	Level 1 Acct Code	Actual FY26	% of Total	Budget FY27	% of Total Budget	% Change	FY Comparison Next FY	
Tuition and Fees*	Admissions Fees	515ADM	\$9,150	0.05%	\$10,320	0.05%	12.79%	Net/Gross Tuition Net	
	Non resident Tuition	505NON	\$81,205	0.46%	\$747,520	3.91%	820.54%		
	Program Tuition & Fees	520PRG	\$240,350	1.35%	\$264,550	1.38%	10.07%	Chart of Accounts ☒ MSU ☒ UM	
	Registration Fee	515REG	\$67,530	0.38%	\$72,500	0.38%	7.36%		
	Resident Tuition	500RES	\$3,454,275	19.46%	\$3,418,059	17.88%	-1.05%	Ed Units or Agencies ☒ Agencies ☒ Ed Units	
	WUE Tuition	505WUE	\$1,961,208	11.05%	\$2,008,642	10.51%	2.42%		
	Category Total		\$5,813,717	32.75%	\$6,521,591	34.11%	12.18%		
State Allocations	Hi Ed General Fund Reven..	555GEN	\$8,866,562	49.95%	\$8,897,219	46.54%	0.35%	Reporting Units UM-Western	
	Hi Ed Millage Revenue	555MIL	\$2,461,069	13.86%	\$2,066,610	10.81%	-16.03%		
	MUS Retirement Plan	555SPE	\$61,992	0.35%					Fund All
	Other OCHE/State Funding	555SPE	\$196,324	1.11%	\$128,000	0.67%	-34.80%		
	Category Total		\$11,585,947	65.27%	\$11,091,829	58.01%	-4.26%		
Other Revenues	Carry Forward Funds	585CAR			\$1,091,878	5.71%		Org All	
	Course Fees	530CRS	(\$1,901)	-0.01%	\$0	0.00%	-100.00%		
	Financial Aid	562FNA	\$16,808	0.09%	\$15,000	0.08%	-10.76%	Account All	
	Investments	540INV	\$118,446	0.67%	\$120,000	0.63%	1.31%		
	Other Revenue	580OTH	\$1,663	0.01%	\$0	0.00%	-100.00%	Program All	
	Other Student Fees	532OSF	\$6,485	0.04%	\$14,500	0.08%	123.59%		
	State Grants & Contracts	560SGC	\$75,000	0.42%				Activity All	
	Category Total		\$216,502	1.22%	\$1,241,378	6.49%	473.38%		
Transfers	Non Mandatory Transfer In	557NMX	\$127,955	0.72%	\$264,550	1.38%	106.75%	Location All	
	Category Total		\$127,955	0.72%	\$264,550	1.38%	106.75%		
Null	Private Grants & Contracts	560PGC	\$7,100	0.04%				Fund Type All	
	Category Total		\$7,100	0.04%					
Total Revenue			\$17,751,221	100.00%	\$19,119,348	100.00%	7.71%	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-Western

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	\$5,223,644	31.35%	\$5,661,311	29.61%	8.38%
		Contract Administ..	611ADM	\$599,175	3.60%	\$575,937	3.01%	-3.88%
		Classified	611CLS	\$2,145,206	12.88%	\$2,557,125	13.37%	19.20%
		Contract Professio..	611PRF	\$1,362,472	8.18%	\$1,560,854	8.16%	14.56%
		Other Salaries	612OTS	\$223,813	1.34%	\$58,900	0.31%	-73.68%
		Other Compensati..	613OTC	\$1,240	0.01%	\$11,160	0.06%	800.00%
		Subcategory Total		\$9,555,550	57.35%	\$10,425,287	54.53%	9.10%
	Benefits	Employee Benefits	614BEN	\$3,634,232	21.81%	\$3,951,934	20.67%	8.74%
		Termination Pay	615TRP	\$104,746	0.63%	\$0	0.00%	-100.00%
		Subcategory Total		\$3,738,978	22.44%	\$3,951,934	20.67%	5.70%
	Category Total			\$13,294,529	79.79%	\$14,377,221	75.20%	8.14%
Operating Expenses	Operating Expenses	Communications	623COM	\$165,650	0.99%	\$136,887	0.72%	-17.36%
		Contracted Services	621SRV	\$440,047	2.64%	\$443,688	2.32%	0.83%
		Cost of Goods Sold	629CGS	\$58	0.00%			
		Other	628OTH	\$559,909	3.36%	\$1,644,823	8.60%	193.77%
		Rent	625RNT	\$5,698	0.03%	\$1,000	0.01%	-82.45%
		Repairs & Mainten..	627MNT	\$408,492	2.45%	\$460,488	2.41%	12.73%
		Supplies	622SUP	\$345,947	2.08%	\$307,877	1.61%	-11.00%
		Travel	624TRV	\$379,377	2.28%	\$366,879	1.92%	-3.29%
		Utilities	626UTL	\$309,762	1.86%	\$295,000	1.54%	-4.77%
		Waivers & Scholar..	628WAV	\$121,091	0.73%	\$74,380	0.39%	-38.57%
	Category Total			\$2,736,031	16.42%	\$3,731,022	19.51%	36.37%
Capital and Transfers	Capital	Capital Equipment	631CEQ	\$6,934	0.04%	\$7,000	0.04%	0.95%
		Capital Land	641CLN	\$2,152	0.01%			
		Debt Service	650DBT	\$266,370	1.60%	\$455,000	2.38%	70.82%
		Subcategory Total		\$275,456	1.65%	\$462,000	2.42%	67.72%
	Transfers	Intra-Entity Exp-Ex..	689XFR	\$6,618	0.04%			
		Mandatory Transf..	687MXF	\$0	0.00%	\$20,000	0.10%	
		NonMandatory Tra..	688NXF	\$348,700	2.09%	\$529,100	2.77%	51.74%
		Subcategory Total		\$355,318	2.13%	\$549,100	2.87%	54.54%
	Category Total			\$630,773	3.79%	\$1,011,100	5.29%	60.30%
Total Expenses				\$16,661,333	100.00%	\$19,119,343	100.00%	14.75%

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

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	\$5,186,093	68.01%	\$5,623,666	64.94%	8.44%
		Contract Administr..	611ADM			\$23,062	0.27%	
		Classified	611CLS	\$126,408	1.66%	\$95,031	1.10%	-24.82%
		Contract Professio..	611PRF	\$64,950	0.85%	\$53,040	0.61%	-18.34%
		Other Salaries	612OTS	\$18,568	0.24%	\$3,000	0.03%	-83.84%
		Subcategory Total		\$5,396,019	70.76%	\$5,797,799	66.95%	7.45%
	Benefits	Employee Benefits	614BEN	\$1,983,599	26.01%	\$2,077,572	23.99%	4.74%
		Termination Pay	615TRP	\$7,001	0.09%	\$0	0.00%	-100.00%
		Subcategory Total		\$1,990,600	26.10%	\$2,077,572	23.99%	4.37%
	Category Total			\$7,386,619	96.86%	\$7,875,371	90.95%	6.62%
Operating Expenses	Operating Expenses	Communications	623COM	\$52,541	0.69%	\$51,427	0.59%	-2.12%
		Contracted Services	621SRV	\$6,309	0.08%	\$78,775	0.91%	1148.70%
		Other	628OTH	\$68,058	0.89%	\$205,273	2.37%	201.62%
		Rent	625RNT	\$5,100	0.07%	\$0	0.00%	-100.00%
		Repairs & Mainten..	627MNT	\$1,744	0.02%	\$62,150	0.72%	3463.99%
		Supplies	622SUP	\$56,821	0.75%	\$67,827	0.78%	19.37%
		Travel	624TRV	\$46,508	0.61%	\$54,100	0.62%	16.32%
		Subcategory Total		\$237,081	3.11%	\$519,552	6.00%	119.15%
	Category Total			\$237,081	3.11%	\$519,552	6.00%	119.15%
Capital and Transfers	Capital	Capital Land	641CLN	\$2,152	0.03%			
		Subcategory Total		\$2,152	0.03%			
	Transfers	NonMandatory Tra..	688NXF	\$0	0.00%	\$264,550	3.06%	
		Subcategory Total		\$0	0.00%	\$264,550	3.06%	
	Category Total			\$2,152	0.03%	\$264,550	3.06%	12193.79%
Total Expenses				\$7,625,851	100.00%	\$8,659,473	100.00%	13.55%

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
01 Instruction

Activity
All

Location
All

Fund Type
All

Account Type
All

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

Montana University System
Current Unrestricted Expenditures
FY26 Actuals to FY27 Budgeted
Chart of Accounts: All
Reporting Units: UM-Western

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	\$2,750	0.29%			
		Contract Administ..	611ADM	\$180,748	18.89%	\$175,787	13.84%	-2.74%
		Classified	611CLS	\$170,522	17.83%	\$298,448	23.50%	75.02%
		Contract Professio..	611PRF	\$122,400	12.80%	\$117,795	9.27%	-3.76%
		Other Salaries	612OTS	\$17,574	1.84%	\$0	0.00%	-100.00%
		Subcategory Total		\$493,994	51.64%	\$592,030	46.61%	19.85%
	Benefits	Employee Benefits	614BEN	\$185,713	19.41%	\$225,089	17.72%	21.20%
		Termination Pay	615TRP	\$6,900	0.72%			
		Subcategory Total		\$192,613	20.13%	\$225,089	17.72%	16.86%
	Category Total			\$686,607	71.77%	\$817,119	64.33%	19.01%
Operating Expenses	Operating Expenses	Communications	623COM	\$5,723	0.60%	\$2,300	0.18%	-59.81%
		Contracted Services	621SRV	\$14,138	1.48%	\$3,325	0.26%	-76.48%
		Other	628OTH	\$30,858	3.23%	\$200,000	15.75%	548.13%
		Repairs & Mainten..	627MNT	\$16,240	1.70%	\$10,000	0.79%	-38.42%
		Supplies	622SUP	\$83,133	8.69%	\$78,000	6.14%	-6.17%
		Travel	624TRV	\$1,900	0.20%	\$2,500	0.20%	31.59%
	Category Total			\$151,992	15.89%	\$296,125	23.31%	94.83%
Capital and Transfers	Capital	Capital Equipment	631CEQ	\$6,934	0.72%	\$7,000	0.55%	0.95%
		Debt Service	650DBT	\$111,080	11.61%	\$150,000	11.81%	35.04%
		Subcategory Total		\$118,014	12.34%	\$157,000	12.36%	33.03%
	Category Total			\$118,014	12.34%	\$157,000	12.36%	33.03%
Total Expenses				\$956,613	100.00%	\$1,270,244	100.00%	32.79%

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

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	\$34,801	1.05%	\$37,645	1.00%	8.17%
		Contract Administrat..	611ADM	\$44,328	1.34%	\$44,094	1.17%	-0.53%
		Classified	611CLS	\$550,907	16.67%	\$621,635	16.48%	12.84%
		Contract Professio..	611PRF	\$957,417	28.97%	\$1,128,470	29.91%	17.87%
		Other Salaries	612OTS	\$12,507	0.38%	\$55,900	1.48%	346.96%
		Other Compensati..	613OTC	\$520	0.02%	\$520	0.01%	0.00%
		Subcategory Total		\$1,600,479	48.43%	\$1,888,264	50.05%	17.98%
	Benefits	Employee Benefits	614BEN	\$681,480	20.62%	\$808,872	21.44%	18.69%
		Termination Pay	615TRP	\$29,989	0.91%	\$0	0.00%	-100.00%
		Subcategory Total		\$711,469	21.53%	\$808,872	21.44%	13.69%
Category Total				\$2,311,949	69.96%	\$2,697,136	71.49%	16.66%
Operating Expenses	Operating Expenses	Communications	623COM	\$72,758	2.20%	\$58,210	1.54%	-19.99%
		Contracted Services	621SRV	\$183,031	5.54%	\$236,315	6.26%	29.11%
		Other	628OTH	\$161,088	4.87%	\$259,569	6.88%	61.14%
		Rent	625RNT	\$0	0.00%			
		Repairs & Mainten..	627MNT	\$54,256	1.64%	\$50,800	1.35%	-6.37%
		Supplies	622SUP	\$176,168	5.33%	\$130,050	3.45%	-26.18%
		Travel	624TRV	\$324,124	9.81%	\$304,529	8.07%	-6.05%
		Waivers & Scholar..	628WAV	\$21,236	0.64%	\$36,380	0.96%	71.31%
		Subcategory Total		\$992,658	30.04%	\$1,075,853	28.51%	8.38%
	Category Total			\$992,658	30.04%	\$1,075,853	28.51%	8.38%
Total Expenses				\$3,304,607	100.00%	\$3,772,989	100.00%	14.17%

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

Fiscal Year
26

Period
14

FY Comparison
Next FY

Reporting Unit - UM-Western								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 Administr...	611ADM	\$374,099	17.15%	\$332,994	11.26%	-10.99%	Net/Gross Tuition Net
		Classified	611CLS	\$471,777	21.63%	\$662,970	22.42%	40.53%	
		Contract Professio...	611PRF	\$142,858	6.55%	\$146,219	4.94%	2.35%	Chart of Accounts ☒ MSU ☒ UM
		Other Salaries	612OTS	\$19,083	0.87%				
		Other Compensati...	613OTC	\$0	0.00%	\$9,600	0.32%		
	Subcategory Total			\$1,007,817	46.20%	\$1,151,783	38.94%	14.28%	Ed Units or Agencies ☒ Agencies ☒ Ed Units
	Benefits	Employee Benefits	614BEN	\$365,849	16.77%	\$424,141	14.34%	15.93%	
		Termination Pay	615TRP	\$49,162	2.25%				
	Subcategory Total			\$415,010	19.03%	\$424,141	14.34%	2.20%	
	Category Total			\$1,422,828	65.23%	\$1,575,924	53.28%	10.76%	Reporting Units UM-Western
Operating Expenses	Operating Expenses	Communications	623COM	\$30,982	1.42%	\$23,950	0.81%	-22.70%	Fund All
		Contracted Services	621SRV	\$182,457	8.36%	\$78,773	2.66%	-56.83%	
		Other	628OTH	\$293,952	13.48%	\$889,981	30.09%	202.76%	Org All
		Rent	625RNT	\$0	0.00%				
		Repairs & Mainten...	627MNT	\$57,456	2.63%	\$55,550	1.88%	-3.32%	Account All
		Supplies	622SUP	\$24,983	1.15%	\$23,500	0.79%	-5.93%	
		Travel	624TRV	\$6,635	0.30%	\$5,000	0.17%	-24.64%	
	Subcategory Total			\$596,465	27.35%	\$1,076,754	36.41%	80.52%	Program 06 Institutional Support
	Category Total			\$596,465	27.35%	\$1,076,754	36.41%	80.52%	
Capital and Transfers	Capital	Capital Equipment	631CEQ	\$0	0.00%				Activity All
		Debt Service	650DBT	\$155,290	7.12%	\$305,000	10.31%	96.41%	
		Subcategory Total			\$155,290	7.12%	\$305,000	10.31%	96.41%
	Transfers	Intra-Entity Exp-Ex...	689XFR	\$6,618	0.30%				
		Subcategory Total			\$6,618	0.30%			
	Category Total			\$161,907	7.42%	\$305,000	10.31%	88.38%	Fund Type All
				\$2,181,200	100.00%	\$2,957,678	100.00%	35.60%	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-Western

Fiscal Year
26

Period
14

FY Comparison
Next FY

Reporting Under Own Account								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	\$0	0.00%			Net/Gross Tuition Net	
		Classified	611CLS	\$825,591	38.14%	\$879,041	40.76%	6.47%	
		Contract Professio..	611PRF	\$74,847	3.46%	\$115,330	5.35%	54.09%	
		Other Salaries	612OTS	\$156,082	7.21%	\$0	0.00%	-100.00%	
		Other Compensati..	613OTC	\$720	0.03%	\$1,040	0.05%	44.44%	
		Subcategory Total		\$1,057,240	48.84%	\$995,411	46.16%	-5.85%	
	Benefits	Employee Benefits	614BEN	\$417,592	19.29%	\$416,260	19.30%	-0.32%	
		Termination Pay	615TRP	\$11,695	0.54%				
		Subcategory Total		\$429,287	19.83%	\$416,260	19.30%	-3.03%	
	Category Total		\$1,486,526	68.68%	\$1,411,671	65.46%	-5.04%		
Operating Expenses	Operating Expenses	Communications	623COM	\$3,646	0.17%	\$1,000	0.05%	Fund All	
		Contracted Services	621SRV	\$54,113	2.50%	\$46,500	2.16%	-14.07%	
		Cost of Goods Sold	629CGS	\$58	0.00%			Org All	
		Other	628OTH	\$5,954	0.28%	\$90,000	4.17%	1411.65%	
		Rent	625RNT	\$598	0.03%	\$1,000	0.05%	67.15%	
		Repairs & Mainten..	627MNT	\$278,797	12.88%	\$281,988	13.08%	1.14%	
		Supplies	622SUP	\$4,842	0.22%	\$8,500	0.39%	75.54%	
		Travel	624TRV	\$211	0.01%	\$750	0.03%	256.23%	
		Utilities	626UTL	\$309,762	14.31%	\$295,000	13.68%	-4.77%	
		Subcategory Total		\$657,981	30.40%	\$724,738	33.61%	10.15%	
Category Total		\$657,981	30.40%	\$724,738	33.61%	10.15%			
Capital and Transfers	Transfers	Mandatory Transf..	687MXF	\$0	0.00%	\$20,000	0.93%	Fund Type All	
		NonMandatory Tra..	688NXF	\$20,000	0.92%				
		Subcategory Total		\$20,000	0.92%	\$20,000	0.93%	0.00%	
	Category Total		\$20,000	0.92%	\$20,000	0.93%	0.00%		
Total Expenses				\$2,164,507	100.00%	\$2,156,409	100.00%	-0.37%	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-Western

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
Operating Expenses	Operating Expenses	Waivers & Scholarships	628WAV	\$99,855	100.00%	\$38,000	100.00%	-61.94%
		Subcategory Total		\$99,855	100.00%	\$38,000	100.00%	-61.94%
	Category Total			\$99,855	100.00%	\$38,000	100.00%	-61.94%
	Total Expenses			\$99,855	100.00%	\$38,000	100.00%	-61.94%

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
08 Scholarships/Fello..

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-Western

Fiscal Year
2027

Chart of Accounts
☒ MSU
☒ UM

Program	2023	2024	2025	2026	2027 Budgeted
Instruction	\$7,628,250	\$7,685,252	\$7,587,327	\$7,625,851	\$8,659,473
Academic Support	\$1,163,596	\$1,140,634	\$1,143,788	\$956,613	\$1,270,244
Student Services	\$3,261,899	\$3,310,865	\$3,763,344	\$3,304,607	\$3,772,989
Institutional Support	\$1,695,631	\$1,980,640	\$1,909,618	\$2,181,200	\$2,957,678
Operation & Maintenance of Plant	\$1,636,197	\$2,324,523	\$2,092,165	\$2,164,507	\$2,156,409
Scholarships & Fellowships	\$30,700	\$96,950	\$24,578	\$99,855	\$38,000
Grand Total	\$15,416,274	\$16,538,864	\$16,520,821	\$16,332,633	\$18,854,793

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
 FY26 Actuals to FY27 Budgeted

Fiscal Year
 26

Period
 14

Aid Type	Award Type	Actual FY26	% of Total	Budget FY27	% of Total Budget	% Change
Discounts	Non resident Undergraduate*	\$0	0.00%			
	Total	\$0	0.00%			
Scholarships & Grants	MT Senior Citizen Waiver	\$6,089	0.48%	\$0	0.00%	-100.00%
	Resident Undergraduate	\$73,691	5.79%	\$135,000	11.59%	83.20%
	Total	\$79,780	6.27%	\$135,000	11.59%	69.22%
Waivers	American Indian Waiver	\$82,250	6.46%	\$100,000	8.59%	21.58%
	Dependent Waiver	\$31,529	2.48%	\$34,000	2.92%	7.84%
	Employee Waiver	\$13,954	1.10%	\$17,000	1.46%	21.83%
	Federal Yellow Ribbon Program	\$0	0.00%			
	Honorably Discharged Veteran Waivr	\$0	0.00%	\$2,000	0.17%	
	MT National Guard Tuition Waiver	\$9,958	0.78%	\$10,000	0.86%	0.42%
	MUS High School Honors	\$37,511	2.95%	\$40,000	3.44%	6.63%
	War Orphans Waiver	\$0	0.00%	\$2,000	0.17%	
	Total	\$175,202	13.77%	\$205,000	17.61%	17.01%
Athletic Scholarships	Non resident Athlete	\$571,624	44.92%	\$400,000	34.35%	-30.02%
	Resident Athlete	\$324,727	25.52%	\$350,000	30.06%	7.78%
	Total	\$896,352	70.44%	\$750,000	64.41%	-16.33%
Cash Scholarships	Scholarships & Fellowships	\$121,091	9.52%	\$74,380	6.39%	-38.57%
	Total	\$121,091	9.52%	\$74,380	6.39%	-38.57%
Grand Total		\$1,272,424	100.00%	\$1,164,380	100.00%	-8.49%

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
FY27**

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Auxiliary	27	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	\$385,493	\$516,000		\$516,000	\$127,744	\$355,756	\$32,500	\$516,000	\$0	\$385,493
Dining/Food Services	\$916,834	\$2,824,680		\$2,824,680	\$1,249,205	\$1,423,675	\$77,500	\$2,750,380	\$0	\$991,134
Health Services	(\$18,127)	\$267,755		\$267,755	\$213,385	\$32,206		\$245,591	\$0	\$4,037
Other Auxiliary Non-Pledg..	\$78,506	\$57,000	\$264,550	\$321,550		\$321,550		\$321,550		\$78,506
Other Auxiliary Pledged	\$1,026,850	\$612,000	\$222,000	\$834,000	\$340,287	\$197,700	\$58,000	\$595,987	\$0	\$1,264,863
Parking	\$82,253	\$64,000		\$64,000		\$2,100	\$61,900	\$64,000	\$0	\$82,253
Rentals	\$70,531	\$59,500		\$59,500		\$31,500	\$3,000	\$34,500		\$95,531
Student Housing	\$635,555	\$1,658,000		\$1,658,000	\$752,795	\$812,415	\$65,000	\$1,630,210	\$0	\$663,345
Student Union	(\$9,128)	\$137,600		\$137,600	\$10,111	\$126,903		\$137,014	\$0	(\$8,542)
Grand Total	\$3,168,767	\$6,196,535	\$486,550	\$6,683,085	\$2,693,527	\$3,303,805	\$297,900	\$6,295,232	\$0	\$3,556,620

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

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Auxiliary	26	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	\$512,126	\$459,958		\$459,958	\$147,250	\$406,841	\$32,500	\$586,591	\$0	\$385,493
Dining/Food Services	\$761,467	\$2,964,889		\$2,964,889	\$1,141,326	\$1,590,695	\$77,500	\$2,809,521	\$0	\$916,834
Health Services	(\$6,327)	\$212,807	\$34,958	\$247,765	\$197,417	\$27,189	\$34,958	\$259,565	\$0	(\$18,127)
Other Auxiliary Non-Pledg..	\$60,596	\$55,588	\$294,000	\$349,588		\$331,678		\$331,678		\$78,506
Other Auxiliary Pledged	\$846,327	\$611,991	\$222,000	\$833,991	\$358,692	\$258,776	\$36,000	\$653,468	\$0	\$1,026,850
Parking	\$88,017	\$63,874		\$63,874		\$1,638	\$68,000	\$69,638	\$0	\$82,253
Rentals	\$103,219	\$14,102	\$299,000	\$313,102		\$342,790	\$3,000	\$345,790		\$70,531
Student Housing	\$834,498	\$1,484,890		\$1,484,890	\$753,901	\$846,365	\$83,567	\$1,683,833	\$0	\$635,555
Student Union	\$7,213	\$126,613		\$126,613	\$6,979	\$135,975		\$142,954	\$0	(\$9,128)
Grand Total	\$3,207,135	\$5,994,713	\$849,958	\$6,844,671	\$2,605,566	\$3,941,947	\$335,525	\$6,883,038	\$0	\$3,168,767

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

Fund Type Designated	Fiscal Year 27	Chart of Accounts All	Ed Unit or Agencies All	Reporting Unit UM-Western	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	\$366,075	\$170,240		\$170,240	\$70,213	\$75,550		\$145,763	\$0	\$390,552
Athletics	\$158,595	\$386,012		\$386,012	\$36,305	\$314,200		\$350,505	\$0	\$194,102
Campus Sales & Services	(\$618,556)	\$1,306,452		\$1,306,452	\$146,776	\$1,108,450		\$1,255,226	\$0	(\$567,330)
Continuing Education	\$2,581,172	\$2,337,000		\$2,337,000	\$328,028	\$1,893,862		\$2,221,890	\$0	\$2,696,282
Designated Scholarships	\$0	\$80,000		\$80,000		\$80,000		\$80,000		\$0
F&A Sponsored Programs	\$381,818	\$149,056		\$149,056	\$36,641	\$61,556		\$98,197	\$0	\$432,677
Fees	\$32,815	\$312,000	\$35,000	\$347,000	\$20,265	\$196,525		\$216,790	\$0	\$163,025
General Designated	\$2,701,916	\$158,564	\$339,316	\$497,880	\$85,336	\$54,153	\$0	\$139,489	\$0	\$3,060,307
Instructional Fees	\$153,821	\$188,361		\$188,361	\$0	\$174,973		\$174,973		\$167,209
Sales & Services	(\$41,966)	\$101,200	\$3,000	\$104,200	\$0	\$51,150		\$51,150	\$0	\$11,084
Grand Total	\$5,715,690	\$5,188,885	\$377,316	\$5,566,201	\$723,564	\$4,010,419	\$0	\$4,733,983	\$0	\$6,547,908

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

Fund Type Designated	Fiscal Year 26	Chart of Accounts All	Ed Unit or Agencies All	Reporting Unit UM-Western	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	\$308,841	\$200,113	\$11,425	\$211,538	\$86,533	\$56,346	\$11,425	\$154,304	\$0	\$366,075
Athletics	\$98,361	\$543,855	\$25,694	\$569,549	\$47,744	\$461,571		\$509,315	\$0	\$158,595
Campus Sales & Services	(\$592,730)	\$1,031,295		\$1,031,295	\$159,172	\$862,949	\$35,000	\$1,057,121	\$0	(\$618,556)
Continuing Education	\$1,828,553	\$3,096,305	\$4,000	\$3,100,305	\$590,430	\$1,757,255		\$2,347,685	\$0	\$2,581,172
Designated Scholarships	\$4,938	\$65,562		\$65,562		\$70,500		\$70,500		\$0
F&A Sponsored Programs	\$404,344	\$130,629		\$130,629	\$83,594	\$69,561		\$153,155	\$0	\$381,818
Fees	\$105,950	\$264,669	\$53,567	\$318,236	\$170,270	\$221,101		\$391,370	\$0	\$32,815
General Designated	\$2,991,296	\$183,755	\$35,450	\$219,205	\$110,725	\$29,820	\$368,040	\$508,586	\$0	\$2,701,916
Instructional Fees	\$214,369	\$200,729		\$200,729	\$29,826	\$231,451		\$261,277		\$153,821
Sales & Services	\$53,660	\$201,327	\$3,000	\$204,327	\$18,347	\$281,605		\$299,952	\$0	(\$41,966)
Grand Total	\$5,417,581	\$5,918,239	\$133,136	\$6,051,375	\$1,296,642	\$4,042,159	\$414,465	\$5,753,266	\$0	\$5,715,690

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

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Endowments	27	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
FY26

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Endowments	26	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	\$3,069			\$0				\$0		\$3,069
Grand Total	\$3,069			\$0				\$0		\$3,069

Chart of Accounts: All
UM-Western
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-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	\$65,765	\$13,000		\$13,000		\$13,000		\$13,000	\$0	\$65,765
Institutional Loan	\$78,369	\$2,600		\$2,600		\$1,000		\$1,000		\$79,969
Grand Total	\$144,135	\$15,600		\$15,600		\$14,000		\$14,000	\$0	\$145,735

Chart of Accounts: All
 UM-Western
 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-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	\$70,114	\$0		\$0		\$4,349		\$4,349	\$0	\$65,765
Institutional Loan	\$78,369	\$0		\$0		\$0		\$0		\$78,369
Grand Total	\$148,484	\$0		\$0		\$4,349		\$4,349	\$0	\$144,135

Chart of Accounts: All
UM-Western
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-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	\$3,153,694	\$50,000	\$259,900	\$309,900		\$7,000	\$191,000	\$198,000		\$3,265,594
Retirement of Indebtedne..	\$372,668	\$288,000	\$603,000	\$891,000		\$805,451		\$805,451		\$458,217
Unexpended Plant	\$2,212,633	\$493,500		\$493,500		\$191,000	\$614,000	\$805,000		\$1,901,133
Grand Total	\$5,738,994	\$831,500	\$862,900	\$1,694,400		\$1,003,451	\$805,000	\$1,808,451		\$5,624,943

Chart of Accounts: All
UM-Western
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-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	\$3,477,099	\$27,309	\$279,000	\$306,309		\$153,694	\$476,020	\$629,714		\$3,153,694
Retirement of Indebtedne..	\$69,599	\$253,998	\$1,090,746	\$1,344,743		\$811,674	\$230,000	\$1,041,674		\$372,668
Unexpended Plant	\$2,316,350	\$887,529		\$887,529		\$404,520	\$586,726	\$991,246		\$2,212,633
Grand Total	\$5,863,048	\$1,168,835	\$1,369,746	\$2,538,581		\$1,369,889	\$1,292,746	\$2,662,635		\$5,738,994

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

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Restricted	27	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	\$15,937	\$3,554,575		\$3,554,575	\$0	\$3,554,575		\$3,554,575		\$15,937
Other Restricted	(\$97,910)	\$233,500		\$233,500	\$167,484	\$58,144		\$225,628		(\$90,038)
Private Gifts & Scholarshi..	(\$210,677)	\$326,825		\$326,825		\$328,325		\$328,325		(\$212,177)
Restricted Spon Prog GAAP	(\$979,766)			\$0	\$0			\$0		(\$979,766)
Restricted Sponsored Pro..	\$536,321	\$1,353,870		\$1,353,870	\$412,843	\$841,801		\$1,254,644		\$635,547
Grand Total	(\$736,096)	\$5,468,770		\$5,468,770	\$580,327	\$4,782,845		\$5,363,172		(\$630,498)

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

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Restricted	26	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	(\$206,968)	\$2,900,378		\$2,900,378	\$215,631	\$2,461,843		\$2,677,473		\$15,937
Other Restricted	(\$107,138)	\$305,652		\$305,652	\$171,974	\$124,450		\$296,424		(\$97,910)
Private Gifts & Scholarshi..	(\$212,681)	\$501,657		\$501,657		\$499,653		\$499,653		(\$210,677)
Restricted Spon Prog GAAP	(\$235,530)	(\$685,843)		(\$685,843)	\$0	\$58,394		\$58,394		(\$979,766)
Restricted Sponsored Pro..	\$288,112	\$1,011,297	\$226,055	\$1,237,352	\$482,639	\$506,504		\$989,143		\$536,321
Grand Total	(\$474,206)	\$4,033,142	\$226,055	\$4,259,197	\$870,244	\$3,650,843		\$4,521,087		(\$736,096)

ALL FUNDS
FTE EMPLOYEE DATA

UNIT	University of Montana Western				
	ACTUAL FY 2026	PER- CENT	BUDGETED FY 2027	PER- CENT	INCR. (DECR.)
CURRENT UNRESTRICTED FUND:					
Contract Faculty (AY/FY)	81.14	56%	75.73	54%	-6.67%
Contract Administrative	3.35	2%	3.35	2%	0.00%
Contract Professional	25.01	17%	25.01	18%	0.00%
Classified	36.02	25%	36.02	26%	0.00%
Graduate Teaching & Research Assistants (GTA & GRA)	-	0%	-	0%	0.00%
Part-Time and Other	0.50	0%	-	0%	0.00%
TOTAL	146.02	100%	140.11	100%	-4.05%
RESTRICTED:					
Contract Faculty (AY/FY)	-	0%	-	0%	0.00%
Contract Administrative	-	0%	-	0%	0.00%
Contract Professional	2.50	36%	2.50	33%	0.00%
Classified	3.99	57%	4.99	67%	25.06%
Graduate Teaching & Research Assistants (GTA & GRA)	-	0%	-	0%	0.00%
Part-Time and Other	0.50	7%	-	0%	0.00%
TOTAL	6.99	100%	7.49	100%	7.15%
DESIGNATED:					
Contract Faculty (AY/FY)	-	0%	-	0%	0.00%
Contract Administrative	0.40	3%	0.40	3%	0.00%
Contract Professional	3.00	26%	3.00	26%	0.00%
Classified	8.33	71%	8.33	71%	0.00%
Graduate Teaching & Research Assistants (GTA & GRA)	-	0%	-	0%	0.00%
Part-Time and Other	-	0%	-	0%	0.00%
TOTAL	11.73	100%	11.73	100%	0.00%
AUXILIARY:					
Contract Administrative	1.05	3%	1.05	3%	0.00%
Contract Professional	7.30	21%	7.30	20%	0.00%
Classified	24.76	71%	25.76	72%	4.04%
Graduate Teaching & Research Assistants (GTA & GRA)	-	0%	-	0%	0.00%
Part-Time and Other	1.80	5%	1.80	5%	0.00%
TOTAL	34.91	100%	35.91	100%	2.86%
PLANT:					
Classified	18.24	52%	17.00	47%	-6.80%
Part-Time and Other	2.25	6%	1.25	3%	-44.44%
TOTAL	20.49	59%	18.25	51%	-10.93%
TOTAL FTE:					
Contract Faculty (AY/FY)	81.14	37%	75.73	36%	-6.67%
Contract Administrative	4.80	2%	4.80	2%	0.00%
Contract Professional	37.81	17%	37.81	18%	0.00%
Classified	91.34	42%	92.10	43%	0.83%
Graduate Teaching & Research Assistants (GTA & GRA)	-	0%	-	0%	0.00%
Part-Time and Other	2.80	1%	1.80	1%	-35.71%
TOTAL	217.89	100%	212.24	100%	-2.59%

Comments

The full-time equivalency rate for adjunct faculty has been accounted for in the Contract Faculty Actual FY 26 and Budgeted FY 27 columns.

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

NAME				CODE	
The University of Montana - Western				51080	
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	838751	
			872508 & 872522		
4. Financial Summary					
Fund Balance - FYE 2025 (Actual)	256,592	802,202	594,959	1,194,320	
From Unrestricted to projects*			-		
+ Revenues, Transfers In (Actual FY26)	-	-	5,455	35,450	
- Expenditures, Transfers Out (Actual FY26)	-	-	350	367,290	
Fund Balance - FYE 2026(Actual)	256,592	802,202	600,064	862,480	
+ Revenues, Transfers In (Projected FY27)	-	-	-	339,316	
- Expenditures, Transfers Out (Projected FY27)	-			34,700	
Fund Balance - FYE 2027 (Projected)	256,592	802,202	600,064	1,167,096	
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 FY26 been submitted and approved by OCHE?	will be as needed				
c. Has the required documentation for the FY26 transfers out of this reserve fund been submitted to OCHE?		will be as needed			

****NOTES****

838756 Balance was not captured last Reporting Cycle

THE UNIVERSITY OF MONTANA WESTERN
SUPPLEMENTAL INFORMATION
NEGATIVE FUND BALANCE ANALYSIS
For Fiscal Year 2026

Montana Western had no negative fund balances at the third level in FY26

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THE UNIVERSITY OF MONTANA WESTERN
OUTSTANDING LOAN / NEGATIVE CASH REPORT
For Fiscal Year 2026

The University of Montana Western has no negative fund and no inter-entity loans in FY26.

LOANS AUTHORIZED TO SUBFUND ENTITIES

Agency:	The University of Montana - Western		
Fund Name:	Inter Entity Loans Restricted Funds		
Fund Number:	8200LN		
Loan Amount:	FYE 2025	FYE 2026	
	\$400,000	\$400,000	

Agency:	The University of Montana - Western		
Fund Name:	Inter Entity Loans Restricted Funds		
Fund Number:	8200LN		
Loan Amount:	FYE 2025	FYE 2026	
	\$375,000	\$375,000	

1. Brief Explanation of the Fund:

The purpose of these funds is to record a loan at the subfund level for restricted entities.

2. Explanation as to Why the Loan Exists:

This loan is necessary due to the nature of cost reimbursable grants. These grants are billed after the expense is incurred.

The loan necessary in the Agency fund is due to the timing of Federal Direct Loans. Student loans given in May are for the following fiscal year.

3. Solvency Analysis:

The grants are all solvent because they are a contract between the university and a funding agency. A receivable is booked to match the incurred expense making the grant's fund balance, the true measure of solvency, positive.

Direct Loans are funded by the Federal Government and are available immediately.

4. Reduction/Elimination Plan:

While a loan will continue to be needed at the end of each reporting period, timely billing and collection minimize the impact of cost reimbursable grants on cash flow.

University of Montana Western

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, 2026

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 FY26	Ending Loan Balance FY26
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
4/1/2023	\$776,829	Contstruction of Buildings/71600	University Assets/74600	6/30/2026	\$128,715	0005404703	\$567,594	\$696,309
5/3/2022	\$281,433	Contstruction of Buildings/71600	University Assets/74600	6/30/2026	\$92,079	0005404703	\$189,354	\$281,433

Percent Change From FY25 to FY26 0%

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: