

**UNIVERSITY OF MONTANA
BUDGET ALLOCATION MODEL**

	FY21	FY22	FY23P	FY24 Bud	%Chg 23P vs 24B
AY net tuition and fees	49,103,263	50,628,848	57,697,165	56,927,449	-1.33%
AY program tuition	5,330,410	5,746,285	5,850,974	9,086,582	55.30%
	54,433,673	56,375,132	63,548,139	66,014,031	3.88%
Summer tuition	2,995,964	3,958,615	3,610,145	3,813,660	5.64%
Summer program tuition	168,306	180,411	161,729	119,372	-26.19%
	3,164,270	4,139,026	3,771,874	3,933,032	4.27%
Net tuition revenue	57,597,943	60,514,158	67,320,013	69,947,063	3.90%
State appropriation	61,862,743	60,684,268	63,143,251	66,762,275	5.73%
Other revenue	725,980	350,000	350,000	350,000	0.00%
Total net revenue	120,186,666	121,548,426	130,813,264	137,059,338	4.77%
Less: contingency	(600,933)	(607,742)	(654,066)	(1,370,593)	109.55%
Net Revenue to allocate	119,585,733	120,940,684	130,159,198	135,688,744	4.25%
Contingency %	0.50%	0.50%	0.50%	1.00%	

Total tuition and appropriation revenue X 7% = contingency

Method: Net tuition revenue plus appropriations revenue

Allocate all revenue to schools and colleges based on student credit hours, majors, other factors

3,235,608 Compare to actual expenses

	Weighted AY Tuition and Fee Allocation	% of Total	Program Tuition Direct Allocation	Summer Net Tuition and Fee Allocation	Program Tuition Direct Allocation	Appropriation Allocation	Other Revenue	Less: Contingency	Total Allocable Revenue	100% Progm Revenue E/R Ratio	Non Program Allocable Revenue	FINAL Non Program E/R Ratio	Non Program Expenses	Model Allocation	Fiscal 2024 REVISDED Allocation	Difference	Model Combined ER	Administrative Contribution Margin	Fiscal 2023 Budget Allocation	Fiscal 2024 Budget Allocation
College of Education	2,728,793	4.8%	357,840	532,158	3,200,221	3,200,221	(68,180)	6,750,822	357,840	6,992,982	47.55%	3,039,672	3,397,512	3,850,000	(452,488)		50.33%	3,353,310	3,600,000	3,429,082
College of Health	7,142,943	12.5%	3,055,086	639,691	86,287	8,176,963	(193,010)	19,107,960	3,141,373	15,966,587	44.76%	7,146,676	10,288,049	12,150,000	(1,861,951)		53.84%	8,819,911	11,350,000	10,790,958
College of Forestry	4,227,162	7.4%	260,000	-	4,957,449	(94,446)	4,957,449	260,000	9,090,165	59.55%	5,413,299	5,673,299	5,110,000	563,299	60,688	3,676,866	4,600,000	4,380,715		
College of Humanities/Sciences	20,779,165	36.5%	1,468,022	1,468,022	24,368,989	(466,162)	46,150,015	-	46,150,015	49.68%	22,926,737	22,926,737	25,200,000	(2,273,263)	49.68%	23,223,277	25,160,000	25,812,543		
College of Arts and Media	5,031,210	8.8%	636,350	367,006	5,900,405	(119,350)	11,815,621	636,350	11,179,271	57.48%	6,425,857	7,062,407	7,400,000	(337,793)	59.77%	4,753,414	7,250,000	7,623,965		
Davidson Honors College	395,738	0.7%	-	-	464,106	(8,598)	851,246	-	851,246	83.02%	706,738	706,738	600,000	106,738	83.02%	144,508	570,000	570,001		
College of Business	5,203,832	9.1%	423,936	450,683	25,085	6,102,849	(122,064)	12,084,321	449,021	11,635,300	58.62%	6,820,968	7,269,989	6,750,000	519,989	60.16%	4,814,333	6,275,000	5,997,256	
School of Law	2,007,388	3.5%	3,919,000	158,913	8,000	2,354,186	(84,475)	8,363,012	3,927,000	4,436,012	89.80%	3,983,632	7,910,632	5,770,000	2,140,632	94.59%	452,380	5,100,000	4,971,897	
Missoula College	3,455,254	6.1%	434,370	197,186	4,052,186	(81,990)	8,057,606	434,370	7,623,236	70.77%	5,394,780	5,829,542	5,800,000	29,150	72.34%	2,228,457	4,800,000	4,932,256		
PROVOST	3,394,624	6.0%	-	-	3,981,081	(73,757)	7,301,948	-	7,301,948	53.50%	3,906,542	3,906,542	675,718	3,230,824	3,395,406	1,004,350	-	1,004,350	-	
Unknown MC	135,951	0.2%	-	-	159,485	(2,955)	292,522	-	292,522	-	-	-	-	-	-	-	-	-	-	-
Transfers In	-	0.0%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other GL Detail Difference	2,425,349	4.3%	-	-	2,844,354	(52,697)	5,217,005	-	5,217,005	-	5,217,005	-	-	-	-	-	-	5,217,005	-	-
Other including research	-	0.0%	-	-	-	350,000	(3,500)	346,500	-	-	346,500	-	-	-	-	-	-	-	954,242	-
Check	56,927,449	100.0%	9,086,582	3,813,660	119,372	66,762,275	350,000	(1,370,593)	135,688,744	9,205,954	126,482,790	-	65,764,901	74,970,855	73,305,718	1,665,137	-	61,325,631	69,709,350	68,508,673

PROGRAM TUITION	AY	Summer	2024 Total		54.0%				
Education	COE	357,840	357,840	Mansfield Center	107,808				
Alternative Break	COH	3,055,086	86,287	3,141,373	Mansfield Library	5,823,664			
Athletic Training	COH	-	-	VPAA	237,767	229,908	VPAA Dept Opt	1,206,041	
Pharmacy	COH	-	-	UPES	835,962	830,062	Provost	3,748,022	
Physical Therapy	COH	-	-	Provost	3,813,434	3,980,685	Provost	3,748,022	
Public Health	COH	-	-	Vice Provost for Student Success	3,668,827	4,052,886	Vice Provost for Student Success	3,875,068	
Social Work	COH	-	-	Original Allocation:	87,889,777	4,404,329	88,005,719	Athletics	4,225,001
Speech Pathology	COH	-	-	Internal Audit	461,521	115,942	Internal Audit	405,012	
Forestry	FCF	260,000	260,000	Legal Counsel	577,566	1,026,334	Legal Counsel	577,566	
H&S	-	-	-	President	1,026,334	304,294	President	1,404,070	
Arts and Media	COAM	636,350	636,350	OOD	304,294	710,711	Inclusive Excellence	710,711	
Business	COB	423,936	25,085	449,021	2,363,175	1,178,635	Operations Preparedness/Response	2,363,175	
Law	ABSL	3,919,000	8,000	3,927,000	14,531,738	3,075,879	Facilities Services/Public Safety	14,531,738	
MPA	ABSL	434,370	434,370	VP Administration & Finance	3,075,879	2,948,410	Admissions Office	2,948,410	
Culinary Arts	MC	-	-	VP Administration & Finance	3,075,879	2,948,410	VP Administration & Finance	2,823,277	
Diesel Equipment	MC	-	-	VP Administration & Finance	3,075,879	2,948,410	VP Administration & Finance	2,823,277	
Paramedicine	MC	-	-	VP Administration & Finance	3,075,879	2,948,410	VP Administration & Finance	2,823,277	
Other to Balance	-	-	-	VP Administration & Finance	3,075,879	2,948,410	VP Administration & Finance	2,823,277	
	9,086,582	119,372	9,205,954	VP Administration & Finance	3,075,879	2,948,410	VP Administration & Finance	2,823,277	
Check	-	-	-	VP Administration & Finance	3,075,879	2,948,410	VP Administration & Finance	2,823,277	

	Net Non Program AY Revenue	Net Program AY Revenue	Net Summer Tuition	Net Summer Pgm	Summer SCH	Ex program Summer Rate	Non Program E/R	Model Summer Expense Retained	Model AY Expense Allocation
College of Education	5,869,724	354,262	526,837	-	1,450	\$ 363.34	47.55%	\$ 172.76	290,495
College of Health	15,364,707	3,024,535	633,294	85,424	1,743	\$ 363.34	44.76%	\$ 162.63	368,888
College of Forestry	9,092,765	257,400	-	-	-	N/A	59.55%	N/A	5,673,299
College of Humanities/Sciences	44,696,672	-	1,453,342	-	4,000	\$ 363.34	49.68%	\$ 180.50	722,002
College of Arts and Media	10,822,299	629,987	363,336	-	1,000	\$ 363.34	57.48%	\$ 208.85	208,846
Davidson Honors College	851,246	-	-	-	-	N/A	83.02%	N/A	706,738
College of Business	11,193,614	419,697	446,176	24,834	1,228	\$ 363.34	58.62%	\$ 213.00	286,396
School of Law	4,117,958	3,879,810	157,324	7,920	433	\$ 363.34	89.80%	\$ 326.28	149,201
Missoula College	7,432,365	430,026	195,214	-	1,750	\$ 111.55	70.77%	\$ 78.94	138,149
PROVOST	7,301,948	-	-	-	-	-	-	-	3,906,542
Unknown MC	292,522	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-
Other GL Detail Difference	5,217,005	-	-	-	-	-	-	-	-
Other Including Research	346,500	-	-	-	-	-	-	-	-
Total	122,799,327	8,995,716	3,775,523	118,178	11,604	\$ 325.36	53.13%	\$ 2,123.976	72,846,879
Totals from Summer Calculation	135,688,744	-	-	-	-	-	-	-	74,970,855
Totals from Full AY Model	135,688,744	-	-	-	-	-	-	-	74,970,855
Check Figure	-	-	-	-	-	-	-	-	-

	Model AY Expense Allocation	Model AY Expense Allocation
VP Enrollment & Strategic Communica	1,426,221	1,350,613
Biological Station	1,168,162	1,111,462
Bureau Business & Econ Research	543,141	493,450
Research & Creative Scholarship	6,193,281	5,813,462
VP Marketing & Brand Management	984,706	925,973
Brand Strategy	829,004	806,833
Creative Services	755,346	702,119
Digital Strategy	623,423	588,968
Communications	602,884	543,408
VP Marketing	463,550	440,375
Dues	152,220	152,220
Bad Debt	233,100	233,100
Contingency	-	-
	67,611,295	64,029,467
Academic Allocation	73,305,718	69,709,350
Administrative Allocation	67,611,295	64,029,467
Total Allocation	140,917,013	133,738,817
(R) Waivers	23,500,500	-
Total Spending	164,417,513	-

	Projected Revenues <th>Budgeted Expenses <th>Net Deficit <th>Add: Contingency <th>Anticipated FY 23 Shortfall** </th></th></th></th>	Budgeted Expenses <th>Net Deficit <th>Add: Contingency <th>Anticipated FY 23 Shortfall** </th></th></th>	Net Deficit <th>Add: Contingency <th>Anticipated FY 23 Shortfall** </th></th>	Add: Contingency <th>Anticipated FY 23 Shortfall** </th>	Anticipated FY 23 Shortfall**
Total Alloc. Revenue	137,059,338	133,738,817	(3,857,675)	-	(3,857,675)
Total Allocations	140,917,013	133,738,817	(3,857,675)	-	(3,857,675)
Net Deficit	-	-	-	-	-
Add Contingency	-	-	-	-	-
Deficit net of contingency	-	-	-	-	-
Potential increase to approp.	-	-	-	-	-
	(3,857,675)	-	-	-	-

	Net Tuition	Appropriation	Transfer from HEERF	Student Financial Aid	Investment Earnings	Other	Net Revenues
	66,053,324	62,700,650	-	-	-	-	128,753,974
** Needed Transfer from HEERF	-	-	-	-	-	-	64,029,467
	66,053,324	62,700,650	-	-	-	-	128,753,974