

**The University of Montana**  
**UM-Missoula**  
**Current Unrestricted Expenses**  
**Fiscal Year 2014**  
**Instruction**

Bud 200

Accounts	Level 1 Acct Code	Actual FY 2013	Percent Of Total Expense	Budget FY 2014	Percent Of Total Budget	Percent Change
<b>Personal Services</b>						
Contract Faculty	610FAC	45,165,819	58.88%	47,591,650	59.35%	5.37%
Contract Administrative	611ADM	146,847	0.19%	1,902	0.00%	-98.70%
Classified	611CLS	3,230,975	4.21%	3,410,816	4.25%	5.57%
Graduate Assistants	611GST	4,064,076	5.30%	3,867,688	4.82%	-4.83%
Contract Professional	611PRF	868,038	1.13%	638,564	0.80%	-26.44%
Other Salaries	612OTS	635,004	0.83%	253,912	0.32%	-60.01%
Other Compensation	613OTC	1,761	0.00%	0	0.00%	-100.00%
<b>Total Salaries and Wages</b>		<b>54,112,520</b>	<b>70.55%</b>	<b>55,764,532</b>	<b>69.54%</b>	<b>3.05%</b>
Employee Benefits	614BEN	16,191,157	21.11%	17,695,762	22.07%	9.29%
Employee Waivers	614BNW	0	0.00%	0	0.00%	0.00%
Termination Benefits	615TRB	187,046	0.24%	138,318	0.17%	-26.05%
Termination Pay	615TRP	495,295	0.65%	582,477	0.73%	17.60%
Other Benefits	619OTB	0	0.00%	0	0.00%	0.00%
<b>Total Benefits</b>		<b>16,873,499</b>	<b>22.00%</b>	<b>18,416,557</b>	<b>22.97%</b>	<b>9.14%</b>
<b>Total Personal Services</b>		<b>70,986,019</b>	<b>92.55%</b>	<b>74,181,089</b>	<b>92.51%</b>	<b>4.50%</b>
<b>Operating Expenses</b>						
Contracted Services	621SRV	495,333	0.65%	457,290	0.57%	-7.68%
Supplies	622SUP	1,118,508	1.46%	1,247,804	1.56%	11.56%
Communications	623COM	519,214	0.68%	425,274	0.53%	-18.09%
Travel	624TRV	457,782	0.60%	271,896	0.34%	-40.61%
Rent	625RNT	106,061	0.14%	90,969	0.11%	-14.23%
Utilities	626UTL	9,261	0.01%	600	0.00%	-93.52%
Repairs & Maintenance	627MNT	186,581	0.24%	121,297	0.15%	-34.99%
Other	628OTH	994,087	1.30%	3,001,792	3.74%	201.96%
Waivers & Scholarships	628WAV	0	0.00%	0	0.00%	0.00%
Sponsored Programs Indirect Cost	690IDC	0	0.00%	0	0.00%	0.00%
Costs of Goods Sold	629CGS	67	0.00%	0	0.00%	-100.00%
<b>Total Operating Expenses</b>		<b>3,886,893</b>	<b>5.07%</b>	<b>5,616,922</b>	<b>7.00%</b>	<b>44.51%</b>
<b>Capital and Transfers</b>						
Capital Equipment	631CEQ	82,377	0.11%	204,200	0.25%	147.89%
Capital Land	641CLN	0	0.00%	0	0.00%	0.00%
Capital Building	643CBL	0	0.00%	0	0.00%	0.00%
Capital Other Improvements	645COI	0	0.00%	0	0.00%	0.00%
Debt Service	650DBT	29,266	0.04%	33,963	0.04%	16.05%
<b>Total Capital</b>		<b>111,643</b>	<b>0.15%</b>	<b>238,163</b>	<b>0.30%</b>	<b>113.33%</b>
Mandatory Transfer Out	687MXF	0	0.00%	0	0.00%	0.00%
NonMandatory Transfer Out	688NXF	1,717,709	2.24%	150,000	0.19%	-91.27%
Intra-Entity Exp-External	689XFR	0	0.00%	0	0.00%	0.00%
<b>Total Transfers</b>		<b>1,717,709</b>	<b>2.24%</b>	<b>150,000</b>	<b>0.19%</b>	<b>-91.27%</b>
<b>Total Capital and Transfers</b>		<b>1,829,352</b>	<b>2.39%</b>	<b>388,163</b>	<b>0.48%</b>	<b>-78.78%</b>
<b>Total Expenses</b>		<b>76,702,263</b>	<b>100.00%</b>	<b>80,186,174</b>	<b>100.00%</b>	<b>4.54%</b>