

University of Montana Missoula

| | |
|----------|---|
| Summary | All Funds Summary |
| Bud 300 | Current Unrestricted Revenues Digital Academy Travel Research Bio Station Research |
| Bud 200 | Total Unrestricted Expenses Instruction Organized Research Public Service Academic Support Student Services Institutional Support Operation & Maintenance of Plant Digital Academy Travel Research Bio Station Research |
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| Bud 230 | Statement of Waivers & Scholarships |
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University of Montana - Missoula
ALL FUNDS SUBJECT TO BOARD OF REGENTS APPROVAL
FISCAL YEAR 2023

| Campus/Agency | Actual FY 2022 | Budgeted FY 2023 | Dollar Change Actual 2022 to Budgeted 2023 | Percent Change Actual 2022 to Budgeted 2023 |
|--|-----------------------|-----------------------|--|---|
| University of Montana - Missoula: | | | | |
| Current Operating Unrestricted | \$ 133,076,399 | \$ 137,239,382 | \$ 4,162,983 | 3% |
| Digital Academy | 2,059,938 | 3,414,143 | 1,354,205 | 66% |
| Travel Research | 1,439,889 | 1,303,105 | (136,784) | -9% |
| Yellow Bay | 125,217 | 125,000 | (217) | 0% |
| Current Restricted | 143,695,436 | 151,231,421 | 7,535,985 | 5% |
| Current Designated | 65,926,905 | 59,382,734 | (6,544,171) | -10% |
| Auxiliary Enterprises | 47,359,578 | 49,539,088 | 2,179,510 | 5% |
| Loan & Endowment Funds | 767,458 | 785,700 | 18,242 | 2% |
| Plant Funds | 61,313,146 | 96,064,071 | 34,750,925 | 57% |
| TOTAL ALL FUNDS | \$ 455,763,966 | \$ 499,084,644 | \$ 43,320,678 | 10% |
| | | | | |

Montana University System
Current Unrestricted Revenue
FY22 Actuals to FY23 Budgeted
 Chart of Accounts: All
 Reporting Units: UM-Missoula

Fiscal Year
22

Period
14

FY Comparison
Next FY

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

| Category | Accounts | Level 1 Acct Code | Actual FY22 | % of Total | Budget FY23 | % of Total Budget | % Change | |
|-----------------------|----------------------------|-------------------|----------------------|--------------------|----------------------|-------------------|----------------|--|
| Tuition and Fees* | Admissions Fees | 515ADM | \$125,780 | 0.09% | \$125,000 | 0.09% | -0.62% | Net/Gross Tuition Net |
| | Non resident Tuition | 505NON | \$25,608,827 | 19.21% | \$31,285,525 | 22.80% | 22.17% | |
| | Program Tuition & Fees | 520PRG | \$6,033,041 | 4.53% | \$6,252,412 | 4.56% | 3.64% | |
| | Registration Fee | 515REG | \$588,840 | 0.44% | \$616,173 | 0.45% | 4.64% | |
| | Resident Tuition | 500RES | \$20,224,844 | 15.17% | \$21,188,902 | 15.44% | 4.77% | |
| | WUE Tuition | 505WUE | \$8,138,082 | 6.11% | \$6,710,312 | 4.89% | -17.54% | |
| | Category Total | | \$60,719,415 | 45.56% | \$66,178,324 | 48.22% | 8.99% | |
| State Allocations | Hi Ed General Fund Reven.. | 555GEN | \$52,199,992 | 39.16% | \$54,041,031 | 39.38% | 3.53% | Ed Units or Agencies <input checked="" type="checkbox"/> Agencies <input checked="" type="checkbox"/> Ed Units |
| | Hi Ed Millage Revenue | 555MIL | \$8,035,686 | 6.03% | \$8,101,543 | 5.90% | 0.82% | |
| | MUS Retirement Plan | 555SPE | \$494,957 | 0.37% | \$558,076 | 0.41% | 12.75% | |
| | Other OCHE/State Funding | 555SPE | \$1,786,662 | 1.34% | \$1,573,000 | 1.15% | -11.96% | |
| | Category Total | | \$62,517,297 | 46.90% | \$64,273,650 | 46.83% | 2.81% | |
| Other Revenues | Carry Forward Funds | 585CAR | \$0 | 0.00% | \$652,378 | 0.48% | | Reporting Units UM-Missoula |
| | Continuing Education | 535CED | \$0 | 0.00% | | | | |
| | F & A Cost Recovery | 575FAA | \$0 | 0.00% | | | | |
| | Financial Aid | 562FNA | \$51,541 | 0.04% | \$55,000 | 0.04% | 6.71% | |
| | Gifts & Scholarships | 565GFT | \$0 | 0.00% | | | | |
| | Investments | 540INV | \$94,807 | 0.07% | \$100,000 | 0.07% | 5.48% | |
| | Other Revenue | 580OTH | \$38,192 | 0.03% | \$6,000 | 0.00% | -84.29% | |
| | Other Student Fees | 532OSF | \$306,965 | 0.23% | \$310,000 | 0.23% | 0.99% | |
| | Sales & Service | 570SAS | \$0 | 0.00% | | | | |
| Category Total | | \$491,506 | 0.37% | \$1,123,378 | 0.82% | 128.56% | | |
| Transfers | Non Mandatory Transfer In | 557NMX | \$9,558,022 | 7.17% | \$5,664,030 | 4.13% | -40.74% | Fund Type All |
| | Category Total | | \$9,558,022 | 7.17% | \$5,664,030 | 4.13% | -40.74% | |
| Total Revenue | | | \$133,286,240 | 100.00% | \$137,239,382 | 100.00% | 2.97% | Account Type All |

* Tuition calculations are less all waivers and discounts when the Net Tuition method is selected. A small number of GTA/GRA Waivers 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
FY22 Actuals to FY23 Budgeted
 Chart of Accounts: All
 Reporting Units: UM-Missoula

Fiscal Year

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Period

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FY Comparison

Next FY

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

| Category | Accounts | Level 1 Acct Code | Actual FY22 | % of Total | Budget FY23 | % of Total Budget | % Change | |
|----------------------|-------------------------------------|-------------------|--------------------|----------------|--------------------|-------------------|----------------|--|
| State Allocations | Other OCHE/State Funding | 555SPE | \$2,240,395 | 83.47% | \$2,030,620 | 59.48% | -9.36% | Net/Gross Tuition Net |
| | Category Total | | \$2,240,395 | 83.47% | \$2,030,620 | 59.48% | -9.36% | Chart of Accounts <input checked="" type="checkbox"/> MSU <input checked="" type="checkbox"/> UM |
| Other Revenues | Carry Forward Funds | 585CAR | | | \$904,622 | 26.50% | | Ed Units or Agencies |
| | Other Revenue | 5800TH | \$380,512 | 14.18% | \$478,901 | 14.03% | 25.86% | <input checked="" type="checkbox"/> Agencies <input checked="" type="checkbox"/> Ed Units |
| | Category Total | | \$380,512 | 14.18% | \$1,383,523 | 40.52% | 263.60% | Reporting Units UM-Missoula |
| Transfers | Non Mandatory Transfer In | 557NMX | | | | | | Fund MT Digital Academy |
| | Category Total | | | | | | | Org All |
| Null | CARES Act Ed Stabilization Revenues | 555CAR | \$63,023 | 2.35% | | | | Account All |
| | Category Total | | \$63,023 | 2.35% | | | | Program All |
| Total Revenue | | | \$2,683,930 | 100.00% | \$3,414,143 | 100.00% | 27.21% | 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 Waivers 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
 FY22 Actuals to FY23 Budgeted
 Chart of Accounts: All
 Reporting Units: UM-Missoula

Fiscal Year
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Period
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FY Comparison
Next FY

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

| Category | Accounts | Level 1 Acct Code | Actual FY22 | % of Total | Budget FY23 | % of Total Budget | % Change |
|----------------------|---------------------------|-------------------|--------------------|----------------|--------------------|-------------------|---------------|
| State Allocations | Other OCHE/State Funding | 555SPE | \$1,006,359 | 100.00% | \$1,199,349 | 92.04% | 19.18% |
| | Category Total | | \$1,006,359 | 100.00% | \$1,199,349 | 92.04% | 19.18% |
| Other Revenues | Carry Forward Funds | 585CAR | | | \$65,314 | 5.01% | |
| | Category Total | | | | \$65,314 | 5.01% | |
| Transfers | Non Mandatory Transfer In | 557NMX | \$0 | 0.00% | \$38,442 | 2.95% | |
| | Category Total | | \$0 | 0.00% | \$38,442 | 2.95% | |
| Total Revenue | | | \$1,006,359 | 100.00% | \$1,303,105 | 100.00% | 29.49% |

Net/Gross Tuition
Net

Chart of Accounts
 MSU
 UM

Ed Units or Agencies
 Agencies
 Ed Units

Reporting Units
UM-Missoula

Fund
316000 Travel Research

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 Waivers 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
 FY22 Actuals to FY23 Budgeted
 Chart of Accounts: All
 Reporting Units: UM-Missoula

Fiscal Year
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FY Comparison
Next FY

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

| Category | Accounts | Level 1 Acct Code | Actual FY22 | % of Total | Budget FY23 | % 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 |
| | Category Total | | \$125,000 | 100.00% | \$125,000 | 100.00% | 0.00% | Chart of Accounts <input checked="" type="checkbox"/> MSU <input checked="" type="checkbox"/> UM Ed Units or Agencies <input checked="" type="checkbox"/> Agencies <input checked="" type="checkbox"/> Ed Units Reporting Units UM-Missoula |
| Other Revenues | Carry Forward Funds | 585CAR | | | | | | Fund 317000 Bio Station Rese.. |
| | Category Total | | | | | | | Org All Account All Program All Activity All |
| Total Revenue | | | \$125,000 | 100.00% | \$125,000 | 100.00% | 0.00% | 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 Waivers 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
 FY22 Actuals to FY23 Budgeted
 Chart of Accounts: All
 Reporting Units: UM-Missoula

Fiscal Year
22

Period
14

FY Comparison
Next FY

| Category | Subcategory | Accounts | Level 1 Acct Code | Actual FY22 | % of Total | Budget FY23 | % of Total Budget | % Change | |
|--------------------------|--------------------------|--------------------------|----------------------|---------------------|----------------------|---------------------|---------------------|---------------|---|
| Personal Services | Salaries and Wages | Contract Faculty | 610FAC | \$42,770,416 | 32.14% | \$43,425,648 | 31.64% | 1.53% | Net/Gross Tuition Net Chart of Accounts <input checked="" type="checkbox"/> MSU <input checked="" type="checkbox"/> UM Ed Units or Agencies <input checked="" type="checkbox"/> Agencies <input checked="" type="checkbox"/> Ed Units Reporting Units UM-Missoula Fund Multiple values Org All Account All Program All Activity All Location All Fund Type All Account Type All |
| | | Contract Administrat.. | 611ADM | \$3,826,643 | 2.88% | \$4,100,920 | 2.99% | 7.17% | |
| | | Classified | 611CLS | \$20,056,494 | 15.07% | \$22,974,366 | 16.74% | 14.55% | |
| | | Graduate Assistan.. | 611GST | \$3,689,155 | 2.77% | \$3,682,813 | 2.68% | -0.17% | |
| | | Contract Professio.. | 611PRF | \$13,852,885 | 10.41% | \$14,810,029 | 10.79% | 6.91% | |
| | | Other Salaries | 612OTS | \$1,609,552 | 1.21% | \$1,554,668 | 1.13% | -3.41% | |
| | Other Compensati.. | 6130TC | \$29,564 | 0.02% | \$18,200 | 0.01% | -38.44% | | |
| | Subcategory Total | | | \$85,834,710 | 64.50% | \$90,566,644 | 65.99% | 5.51% | |
| | Benefits | Employee Benefits | 614BEN | \$25,747,477 | 19.35% | \$31,025,563 | 22.61% | 20.50% | |
| | | Termination Benef.. | 615TRB | \$143,574 | 0.11% | | | | |
| Termination Pay | | 615TRP | \$2,888,998 | 2.17% | \$111,184 | 0.08% | -96.15% | | |
| Subcategory Total | | | \$28,780,049 | 21.63% | \$31,136,747 | 22.69% | 8.19% | | |
| Category Total | | | \$114,614,758 | 86.13% | \$121,703,391 | 88.68% | 6.18% | | |
| Operating Expenses | Operating Expenses | Communications | 623COM | \$766,815 | 0.58% | \$741,333 | 0.54% | -3.32% | |
| | | Contracted Services | 621SRV | \$7,367,420 | 5.54% | \$5,712,930 | 4.16% | -22.46% | |
| | | Cost of Goods Sold | 629CGS | \$425 | 0.00% | | | | |
| | | Other | 628OTH | (\$6,288,968) | -4.73% | (\$6,552,068) | -4.77% | 4.18% | |
| | | Rent | 625RNT | \$1,299,880 | 0.98% | \$1,529,468 | 1.11% | 17.66% | |
| | | Repairs & Mainten.. | 627MNT | \$3,323,589 | 2.50% | \$2,287,835 | 1.67% | -31.16% | |
| | | Supplies | 622SUP | \$5,931,653 | 4.46% | \$5,657,559 | 4.12% | -4.62% | |
| | | Travel | 624TRV | \$309,319 | 0.23% | \$710,933 | 0.52% | 129.84% | |
| | | Utilities | 626UTL | \$3,692,454 | 2.77% | \$3,700,700 | 2.70% | 0.22% | |
| | | Waivers & Scholar.. | 628WAV | \$272,018 | 0.20% | \$547,500 | 0.40% | 101.27% | |
| | | Subcategory Total | | | \$16,674,606 | 12.53% | \$14,336,190 | 10.45% | -14.02% |
| Category Total | | | \$16,674,606 | 12.53% | \$14,336,190 | 10.45% | -14.02% | | |
| Capital and Transfers | Capital | Capital Building | 643CBL | \$0 | 0.00% | \$650 | 0.00% | | |
| | | Capital Equipment | 631CEQ | \$177,495 | 0.13% | \$190,500 | 0.14% | 7.33% | |
| | | Capital Land | 641CLN | \$0 | 0.00% | \$0 | 0.00% | | |
| | | Debt Service | 650DBT | \$12,117 | 0.01% | \$0 | 0.00% | -100.00% | |
| | Subcategory Total | | | \$189,613 | 0.14% | \$191,150 | 0.14% | 0.81% | |
| | Transfers | Mandatory Transf.. | 687MXF | \$560,691 | 0.42% | \$706,750 | 0.51% | 26.05% | |
| NonMandatory Tra.. | | 688NXF | \$1,036,731 | 0.78% | \$301,901 | 0.22% | -70.88% | | |
| Subcategory Total | | | \$1,597,422 | 1.20% | \$1,008,651 | 0.73% | -36.86% | | |
| Category Total | | | \$1,787,035 | 1.34% | \$1,199,801 | 0.87% | -32.86% | | |
| Total Expenses | | | \$133,076,399 | 100.00% | \$137,239,382 | 100.00% | 3.13% | | |

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
 FY22 Actuals to FY23 Budgeted
 Chart of Accounts: All
 Reporting Units: UM-Missoula

Fiscal Year
22

Period
14

FY Comparison
Next FY

| Category | Subcategory | Accounts | Level 1 Acct Code | Actual FY22 | % of Total | Budget FY23 | % of Total Budget | % Change | | |
|-----------------------|--------------------|--------------------------|--------------------------|---------------------|---------------------|---------------------|---------------------|-----------------|-----------------------|-----------------|
| Personal Services | Salaries and Wages | Contract Faculty | 610FAC | \$40,237,602 | 66.50% | \$39,847,003 | 67.25% | -0.97% | Net/Gross Tuition Net | |
| | | Contract Administrat.. | 611ADM | \$29,517 | 0.05% | | | | | |
| | | Classified | 611CLS | \$1,033,571 | 1.71% | \$488,396 | 0.82% | -52.75% | | |
| | | Graduate Assistan.. | 611GST | \$3,653,930 | 6.04% | \$3,682,813 | 6.22% | 0.79% | | |
| | | Contract Professio.. | 611PRF | \$964,341 | 1.59% | \$867,683 | 1.46% | -10.02% | | |
| | | Other Salaries | 612OTS | \$314,596 | 0.52% | \$117,912 | 0.20% | -62.52% | | |
| | | | Other Compensati.. | 6130TC | \$357 | 0.00% | | | | |
| | | | Subcategory Total | | \$46,233,915 | 76.42% | \$45,003,807 | 75.95% | | -2.66% |
| | | Benefits | Employee Benefits | 614BEN | \$11,026,089 | 18.22% | \$13,642,898 | 23.02% | | 23.73% |
| | | | Termination Benef.. | 615TRB | \$143,574 | 0.24% | | | | |
| | Termination Pay | | 615TRP | \$2,315,074 | 3.83% | \$87,054 | 0.15% | -96.24% | | |
| | | Subcategory Total | | \$13,484,737 | 22.29% | \$13,729,952 | 23.17% | 1.82% | | |
| | | Category Total | | \$59,718,651 | 98.70% | \$58,733,759 | 99.12% | -1.65% | | |
| Operating Expenses | Operating Expenses | Communications | 623COM | \$7,869 | 0.01% | \$3,456 | 0.01% | -56.08% | Fund All | |
| | | Contracted Services | 621SRV | \$42,394 | 0.07% | \$9,521 | 0.02% | -77.54% | | |
| | | Cost of Goods Sold | 629CGS | | | | | | | |
| | | Other | 6280TH | \$175,224 | 0.29% | \$172,677 | 0.29% | -1.45% | | |
| | | Rent | 625RNT | \$6,668 | 0.01% | \$3,228 | 0.01% | -51.59% | | |
| | | Repairs & Mainten.. | 627MNT | \$50,168 | 0.08% | \$8,710 | 0.01% | -82.64% | | |
| | | Supplies | 622SUP | \$375,558 | 0.62% | \$235,235 | 0.40% | -37.36% | | |
| | | Travel | 624TRV | \$114,298 | 0.19% | \$88,193 | 0.15% | -22.84% | | |
| | | Utilities | 626UTL | \$42 | 0.00% | \$0 | 0.00% | -100.00% | | |
| | | | Waivers & Scholar.. | 628WAV | \$0 | 0.00% | | | | |
| | | Subcategory Total | | \$772,221 | 1.28% | \$521,020 | 0.88% | -32.53% | | |
| | | Category Total | | \$772,221 | 1.28% | \$521,020 | 0.88% | -32.53% | | |
| Capital and Transfers | Capital | Capital Building | 643CBL | \$0 | 0.00% | | | | Location All | |
| | | Capital Equipment | 631CEQ | \$2,890 | 0.00% | | | | | |
| | | Debt Service | 650DBT | \$9,881 | 0.02% | \$0 | 0.00% | -100.00% | | |
| | | | Subcategory Total | | \$12,771 | 0.02% | \$0 | 0.00% | | -100.00% |
| | | Transfers | NonMandatory Tra.. | 688NXF | | | | | | |
| | | Subcategory Total | | \$12,771 | 0.02% | \$0 | 0.00% | -100.00% | | |
| | | Category Total | | \$12,771 | 0.02% | \$0 | 0.00% | -100.00% | | |
| | | Total Expenses | | \$60,503,643 | 100.00% | \$59,254,779 | 100.00% | -2.06% | | |

Chart of Accounts
 MSU
 UM

Ed Units or Agencies
 Agencies
 Ed Units

Reporting Units
UM-Missoula

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
 FY22 Actuals to FY23 Budgeted
 Chart of Accounts: All
 Reporting Units: UM-Missoula

Fiscal Year
22

Period
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FY Comparison
Next FY

| Category | Subcategory | Accounts | Level 1 Acct Code | Actual FY22 | % of Total | Budget FY23 | % of Total Budget | % Change |
|--------------------------|--------------------|--------------------------|-------------------|--------------------|--------------------|--------------------|--------------------|---------------|
| Personal Services | Salaries and Wages | Contract Faculty | 610FAC | \$551,376 | 22.95% | \$571,868 | 17.75% | 3.72% |
| | | Classified | 611CLS | \$212,800 | 8.86% | \$239,644 | 7.44% | 12.61% |
| | | Graduate Assistants | 611GST | \$35,225 | 1.47% | | | |
| | | Contract Professional | 611PRF | \$591,234 | 24.61% | \$852,174 | 26.45% | 44.13% |
| | | Other Salaries | 612OTS | \$35,547 | 1.48% | \$164,620 | 5.11% | 363.11% |
| | | Other Compensation | 6130TC | \$819 | 0.03% | \$960 | 0.03% | 17.21% |
| | | Subcategory Total | | | \$1,427,001 | 59.40% | \$1,829,266 | 56.79% |
| Benefits | | Employee Benefits | 614BEN | \$432,992 | 18.02% | \$591,665 | 18.37% | 36.65% |
| | | Termination Pay | 615TRP | \$6,474 | 0.27% | \$0 | 0.00% | -100.00% |
| | | Subcategory Total | | | \$439,465 | 18.29% | \$591,665 | 18.37% |
| Category Total | | | | \$1,866,466 | 77.69% | \$2,420,931 | 75.15% | 29.71% |
| Operating Expenses | Operating Expenses | Communications | 623COM | \$9,817 | 0.41% | \$0 | 0.00% | -100.00% |
| | | Contracted Services | 621SRV | \$138,770 | 5.78% | \$790,612 | 24.54% | 469.73% |
| | | Other | 6280TH | \$570 | 0.02% | | | |
| | | Repairs & Maintenance | 627MNT | \$18,082 | 0.75% | \$0 | 0.00% | -100.00% |
| | | Supplies | 622SUP | \$350,489 | 14.59% | \$0 | 0.00% | -100.00% |
| | | Travel | 624TRV | \$18,222 | 0.76% | \$9,742 | 0.30% | -46.54% |
| Subcategory Total | | | | \$535,950 | 22.31% | \$800,354 | 24.85% | 49.33% |
| Category Total | | | | \$535,950 | 22.31% | \$800,354 | 24.85% | 49.33% |
| Total Expenses | | | | \$2,402,417 | 100.00% | \$3,221,285 | 100.00% | 34.09% |

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
02 Research

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
 FY22 Actuals to FY23 Budgeted
 Chart of Accounts: All
 Reporting Units: UM-Missoula

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FY Comparison
Next FY

| Category | Subcategory | Accounts | Level 1 Acct Code | Actual FY22 | % of Total | Budget FY23 | % of Total Budget | % Change | |
|--------------------|--------------------|--------------------------|-------------------|--------------------|----------------|--------------------|-------------------|---------------|--|
| Personal Services | Salaries and Wages | Contract Faculty | 610FAC | \$86 | 0.01% | | | | Net/Gross Tuition Net |
| | | Classified | 611CLS | \$271,334 | 25.20% | \$334,461 | 29.39% | 23.27% | Chart of Accounts |
| | | Contract Professional | 611PRF | \$484,406 | 44.99% | \$479,036 | 42.10% | -1.11% | <input checked="" type="checkbox"/> MSU |
| | | Other Salaries | 612OTS | \$21,489 | 2.00% | \$0 | 0.00% | -100.00% | <input checked="" type="checkbox"/> UM |
| | | Other Compensation | 6130TC | | | \$0 | 0.00% | | Ed Units or Agencies |
| | | Subcategory Total | | \$777,315 | 72.19% | \$813,497 | 71.49% | 4.65% | <input checked="" type="checkbox"/> Agencies |
| | Benefits | Employee Benefits | 614BEN | \$288,493 | 26.79% | \$314,423 | 27.63% | 8.99% | Reporting Units |
| | | Termination Pay | 615TRP | \$215 | 0.02% | \$0 | 0.00% | -100.00% | UM-Missoula |
| | | Subcategory Total | | \$288,708 | 26.81% | \$314,423 | 27.63% | 8.91% | Fund |
| | | Category Total | | \$1,066,022 | 99.00% | \$1,127,920 | 99.12% | 5.81% | All |
| Operating Expenses | Operating Expenses | Communications | 623COM | \$3 | 0.00% | | | | Account |
| | | Contracted Services | 621SRV | \$227 | 0.02% | | | | All |
| | | Other | 6280TH | \$98 | 0.01% | | | | Program |
| | | Repairs & Maintenance | 627MNT | \$1,257 | 0.12% | | | | 03 Public Service |
| | | Supplies | 622SUP | \$9,130 | 0.85% | \$10,000 | 0.88% | 9.53% | Activity |
| | | Subcategory Total | | \$10,715 | 1.00% | \$10,000 | 0.88% | -6.67% | All |
| | | Category Total | | \$10,715 | 1.00% | \$10,000 | 0.88% | -6.67% | Fund Type |
| | | Total Expenses | | \$1,076,737 | 100.00% | \$1,137,920 | 100.00% | 5.68% | 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
 FY22 Actuals to FY23 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 FY22 | % of Total | Budget FY23 | % of Total Budget | % Change | | |
|--------------------------|--------------------------|--------------------------|-------------------|---------------------|---------------------|---------------------|---------------------|--------------------|--|---------------|
| Personal Services | Salaries and Wages | Contract Faculty | 610FAC | \$1,927,139 | 9.03% | \$2,986,777 | 11.84% | 54.99% | Net/Gross Tuition Net | |
| | | Contract Administrat.. | 611ADM | \$1,291,087 | 6.05% | \$1,376,693 | 5.46% | 6.63% | | |
| | | Classified | 611CLS | \$4,249,897 | 19.92% | \$5,543,157 | 21.98% | 30.43% | | |
| | | Graduate Assistan.. | 611GST | | | | | | | |
| | | Contract Professio.. | 611PRF | \$2,929,473 | 13.73% | \$3,186,534 | 12.64% | 8.77% | | |
| | | Other Salaries | 612OTS | \$546,011 | 2.56% | \$397,199 | 1.57% | -27.25% | | |
| | | Other Compensati.. | 613OTC | \$2,189 | 0.01% | \$1,920 | 0.01% | -12.30% | | |
| | Subcategory Total | | | | \$10,945,796 | 51.30% | \$13,492,280 | 53.50% | | 23.26% |
| | Benefits | Employee Benefits | 614BEN | \$4,110,673 | 19.27% | \$5,209,329 | 20.66% | 26.73% | | |
| | | Termination Pay | 615TRP | \$165,665 | 0.78% | \$10,920 | 0.04% | -93.41% | | |
| Subcategory Total | | | | \$4,276,338 | 20.04% | \$5,220,249 | 20.70% | 22.07% | | |
| Category Total | | | | \$15,222,134 | 71.34% | \$18,712,529 | 74.20% | 22.93% | | |
| Operating Expenses | Operating Expenses | Communications | 623COM | \$33,348 | 0.16% | \$23,716 | 0.09% | -28.88% | Fund All Org All Account All Program 04 Academic Support Activity All Location All Fund Type All Account Type All | |
| | | Contracted Services | 621SRV | \$582,576 | 2.73% | \$641,997 | 2.55% | 10.20% | | |
| | | Other | 628OTH | \$242,031 | 1.13% | \$235,858 | 0.94% | -2.55% | | |
| | | Rent | 625RNT | \$1,127 | 0.01% | \$0 | 0.00% | -100.00% | | |
| | | Repairs & Mainten.. | 627MNT | \$478,583 | 2.24% | \$515,276 | 2.04% | 7.67% | | |
| | | Supplies | 622SUP | \$3,570,681 | 16.73% | \$4,233,518 | 16.79% | 18.56% | | |
| | | Travel | 624TRV | \$43,690 | 0.20% | \$138,306 | 0.55% | 216.56% | | |
| | | Utilities | 626UTL | \$24 | 0.00% | | | | | |
| | | Waivers & Scholar.. | 628WAV | \$270,292 | 1.27% | \$547,500 | 2.17% | 102.56% | | |
| | | Subcategory Total | | | | \$5,222,352 | 24.48% | \$6,336,171 | | 25.12% |
| Category Total | | | | \$5,222,352 | 24.48% | \$6,336,171 | 25.12% | 21.33% | | |
| Capital and Transfers | Capital | Capital Building | 643CBL | | | | | | | |
| | | Capital Equipment | 631CEQ | \$144,561 | 0.68% | \$170,500 | 0.68% | 17.94% | | |
| | | Capital Land | 641CLN | | | | | | | |
| | | Debt Service | 650DBT | \$970 | 0.00% | \$0 | 0.00% | -100.00% | | |
| | Subcategory Total | | | | \$145,530 | 0.68% | \$170,500 | 0.68% | 17.16% | |
| Transfers | NonMandatory Tra.. | 688NXF | \$746,881 | 3.50% | | | | | | |
| Subcategory Total | | | | \$746,881 | 3.50% | | | | | |
| Category Total | | | | \$892,412 | 4.18% | \$170,500 | 0.68% | -80.89% | | |
| Total Expenses | | | | \$21,336,898 | 100.00% | \$25,219,200 | 100.00% | 18.20% | | |

Chart of Accounts
 MSU
 UM

Ed Units or Agencies
 Agencies
 Ed Units

Reporting Units
UM-Missoula

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
 FY22 Actuals to FY23 Budgeted
 Chart of Accounts: All
 Reporting Units: UM-Missoula

Fiscal Year
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FY Comparison
Next FY

| Category | Subcategory | Accounts | Level 1 Acct Code | Actual FY22 | % of Total | Budget FY23 | % of Total Budget | % Change | | | |
|--------------------------|--------------------------|--------------------------|-------------------|---------------------|--------------------|---------------------|--------------------|--------------------|-----------------------|----------------------|-------------------|
| Personal Services | Salaries and Wages | Contract Faculty | 610FAC | \$37,556 | 0.29% | \$20,000 | 0.15% | -46.75% | Net/Gross Tuition Net | | |
| | | Contract Administrat.. | 611ADM | \$499,489 | 3.83% | \$626,237 | 4.79% | 25.38% | | | |
| | | Classified | 611CLS | \$2,538,936 | 19.49% | \$3,092,028 | 23.67% | 21.78% | | | |
| | | Contract Professio.. | 611PRF | \$4,342,859 | 33.34% | \$4,059,354 | 31.07% | -6.53% | | | |
| | | Other Salaries | 612OTS | \$315,541 | 2.42% | \$353,225 | 2.70% | 11.94% | | | |
| | | Other Compensati.. | 613OTC | \$482 | 0.00% | \$960 | 0.01% | 99.25% | | | |
| | Subcategory Total | | | | \$7,734,864 | 59.38% | \$8,151,804 | 62.39% | | 5.39% | Chart of Accounts |
| | Benefits | Employee Benefits | 614BEN | \$2,906,452 | 22.31% | \$3,141,919 | 24.05% | 8.10% | | Ed Units or Agencies | |
| | | Termination Pay | 615TRP | \$94,826 | 0.73% | \$0 | 0.00% | -100.00% | | Agencies | |
| | Subcategory Total | | | | \$3,001,278 | 23.04% | \$3,141,919 | 24.05% | | 4.69% | Ed Units |
| Category Total | | | | \$10,736,142 | 82.41% | \$11,293,723 | 86.44% | 5.19% | Reporting Units | | |
| Operating Expenses | Operating Expenses | Communications | 623COM | \$88,069 | 0.68% | \$172,306 | 1.32% | 95.65% | Fund | | |
| | | Contracted Services | 621SRV | \$1,309,670 | 10.05% | \$581,322 | 4.45% | -55.61% | All | | |
| | | Other | 628OTH | \$223,970 | 1.72% | \$277,361 | 2.12% | 23.84% | Org | | |
| | | Rent | 625RNT | \$2,253 | 0.02% | \$3,500 | 0.03% | 55.34% | All | | |
| | | Repairs & Mainten.. | 627MNT | \$49,337 | 0.38% | \$11,515 | 0.09% | -76.66% | Account | | |
| | | Supplies | 622SUP | \$545,027 | 4.18% | \$230,537 | 1.76% | -57.70% | All | | |
| | | Travel | 624TRV | \$71,168 | 0.55% | \$315,350 | 2.41% | 343.11% | Program | | |
| | | Utilities | 626UTL | \$16 | 0.00% | | | | 05 Student Services | | |
| | | Subcategory Total | | | | \$2,289,510 | 17.58% | \$1,591,891 | 12.18% | -30.47% | Activity |
| | | Category Total | | | | \$2,289,510 | 17.58% | \$1,591,891 | 12.18% | -30.47% | All |
| Capital and Transfers | Capital | Capital Building | 643CBL | \$0 | 0.00% | \$650 | 0.00% | | Location | | |
| | | Debt Service | 650DBT | \$301 | 0.00% | | | | All | | |
| | Subcategory Total | | | | \$301 | 0.00% | \$650 | 0.00% | 116.02% | Fund Type | |
| | Transfers | Mandatory Transf.. | 687MXF | | | \$179,000 | 1.37% | | All | | |
| | | NonMandatory Tra.. | 688NXF | \$1,050 | 0.01% | | | | | | |
| Subcategory Total | | | | \$1,050 | 0.01% | \$179,000 | 1.37% | 16947.62% | Account Type | | |
| Category Total | | | | \$1,351 | 0.01% | \$179,650 | 1.38% | 13198.54% | All | | |
| Total Expenses | | | | \$13,027,003 | 100.00% | \$13,065,264 | 100.00% | 0.29% | | | |

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
 FY22 Actuals to FY23 Budgeted
 Chart of Accounts: All
 Reporting Units: UM-Missoula

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FY Comparison
Next FY

| Category | Subcategory | Accounts | Level 1 Acct Code | Actual FY22 | % of Total | Budget FY23 | % of Total Budget | % Change | | |
|-----------------------|--------------------|--------------------------|--------------------------|---------------------|---------------------|----------------------|----------------------|-----------------|-----------------------|--|
| Personal Services | Salaries and Wages | Contract Faculty | 610FAC | \$14,158 | 0.07% | \$0 | 0.00% | -100.00% | Net/Gross Tuition Net | |
| | | Contract Administrat.. | 611ADM | \$2,006,550 | 10.51% | \$2,097,990 | 10.88% | 4.56% | | |
| | | | Classified | 611CLS | \$7,038,913 | 36.88% | \$7,832,271 | 40.62% | 11.27% | Chart of Accounts |
| | | | Contract Professio.. | 611PRF | \$3,949,738 | 20.70% | \$4,712,783 | 24.44% | 19.32% | |
| | | | Other Salaries | 612OTS | \$269,639 | 1.41% | \$508,384 | 2.64% | 88.54% | <input checked="" type="checkbox"/> MSU |
| | | | Other Compensati.. | 613OTC | \$19,566 | 0.10% | \$12,920 | 0.07% | -33.97% | <input checked="" type="checkbox"/> UM |
| | | | Subcategory Total | | \$13,298,564 | 69.68% | \$15,164,348 | 78.65% | 14.03% | Ed Units or Agencies |
| | | Benefits | Employee Benefits | 614BEN | \$4,708,906 | 24.67% | \$5,461,719 | 28.33% | 15.99% | <input checked="" type="checkbox"/> Agencies |
| | | | Termination Pay | 615TRP | \$241,277 | 1.26% | \$0 | 0.00% | -100.00% | <input checked="" type="checkbox"/> Ed Units |
| | | | Subcategory Total | | \$4,950,183 | 25.94% | \$5,461,719 | 28.33% | 10.33% | Reporting Units |
| | | Category Total | | \$18,248,746 | 95.62% | \$20,626,067 | 106.97% | 13.03% | UM-Missoula | |
| Operating Expenses | Operating Expenses | Communications | 623COM | \$627,003 | 3.29% | \$541,855 | 2.81% | -13.58% | Fund All | |
| | | Contracted Services | 621SRV | \$4,182,527 | 21.91% | \$2,583,375 | 13.40% | -38.23% | | |
| | | | Cost of Goods Sold | 629CGS | \$425 | 0.00% | | | Org All | |
| | | | Other | 628OTH | (\$6,966,178) | -36.50% | (\$7,240,164) | -37.55% | 3.93% | Account All |
| | | | Rent | 625RNT | \$3,492 | 0.02% | \$2,400 | 0.01% | -31.27% | |
| | | | Repairs & Mainten.. | 627MNT | \$1,746,503 | 9.15% | \$1,490,936 | 7.73% | -14.63% | Program 06 Institutional Support |
| | | | Supplies | 622SUP | \$733,588 | 3.84% | \$709,900 | 3.68% | -3.23% | |
| | | | Travel | 624TRV | \$61,861 | 0.32% | \$159,342 | 0.83% | 157.58% | Activity All |
| | | | Utilities | 626UTL | \$43 | 0.00% | \$50 | 0.00% | 17.65% | |
| | | | Subcategory Total | | \$389,263 | 2.04% | (\$1,752,306) | -9.09% | -550.16% | Fund Type All |
| | | Category Total | | \$389,263 | 2.04% | (\$1,752,306) | -9.09% | -550.16% | | |
| Capital and Transfers | Capital | Capital Building | 643CBL | \$0 | 0.00% | | | | Location All | |
| | | Capital Equipment | 631CEQ | \$7,095 | 0.04% | | | | | |
| | | Capital Land | 641CLN | \$0 | 0.00% | \$0 | 0.00% | | Account Type All | |
| | | Debt Service | 650DBT | \$965 | 0.01% | \$0 | 0.00% | -100.00% | | |
| | | | Subcategory Total | | \$8,060 | 0.04% | \$0 | 0.00% | -100.00% | |
| | | Transfers | Mandatory Transf.. | 687MXF | \$186,250 | 0.98% | \$182,875 | 0.95% | -1.81% | Account Type All |
| | NonMandatory Tra.. | | 688NXF | \$253,060 | 1.33% | \$225,000 | 1.17% | -11.09% | | |
| | | Subcategory Total | | \$439,310 | 2.30% | \$407,875 | 2.12% | -7.16% | | |
| | | Category Total | | \$447,370 | 2.34% | \$407,875 | 2.12% | -8.83% | | |
| Total Expenses | | | | \$19,085,380 | 100.00% | \$19,281,636 | 100.00% | 1.03% | | |

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
 FY22 Actuals to FY23 Budgeted
 Chart of Accounts: All
 Reporting Units: UM-Missoula

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FY Comparison
Next FY

| Category | Subcategory | Accounts | Level 1 Acct Code | Actual FY22 | % of Total | Budget FY23 | % of Total Budget | % Change | | | |
|--------------------------|--------------------------|--------------------------|-------------------|---------------------|--------------------|---------------------|--------------------|--------------------|-----------------------------------|----------------------|-------------------|
| Personal Services | Salaries and Wages | Contract Faculty | 610FAC | \$2,500 | 0.02% | \$0 | 0.00% | -100.00% | Net/Gross Tuition Net | | |
| | | Contract Administrat.. | 611ADM | \$0 | 0.00% | | | | | | |
| | | Classified | 611CLS | \$4,711,043 | 30.12% | \$5,444,409 | 33.90% | 15.57% | | | |
| | | Contract Professio.. | 611PRF | \$590,833 | 3.78% | \$652,465 | 4.06% | 10.43% | | | |
| | | Other Salaries | 612OTS | \$106,729 | 0.68% | \$13,328 | 0.08% | -87.51% | | | |
| | Other Compensati.. | 613OTC | \$6,151 | 0.04% | \$1,440 | 0.01% | -76.59% | | | | |
| | Subcategory Total | | | | \$5,417,256 | 34.63% | \$6,111,642 | 38.06% | | 12.82% | Chart of Accounts |
| | Benefits | Employee Benefits | 614BEN | \$2,273,873 | 14.54% | \$2,663,610 | 16.59% | 17.14% | | Ed Units or Agencies | |
| | | Termination Pay | 615TRP | \$65,467 | 0.42% | \$13,210 | 0.08% | -79.82% | | Agencies | |
| | | Subcategory Total | | | | \$2,339,340 | 14.95% | \$2,676,820 | | 16.67% | 14.43% |
| Category Total | | | | \$7,756,596 | 49.59% | \$8,788,462 | 54.73% | 13.30% | Reporting Units UM-Missoula | | |
| Operating Expenses | Operating Expenses | Communications | 623COM | \$705 | 0.00% | \$0 | 0.00% | -100.00% | Fund All | | |
| | | Contracted Services | 621SRV | \$1,111,257 | 7.10% | \$1,106,103 | 6.89% | -0.46% | Org All | | |
| | | Other | 628OTH | \$35,317 | 0.23% | \$2,200 | 0.01% | -93.77% | Account All | | |
| | | Rent | 625RNT | \$1,286,340 | 8.22% | \$1,520,340 | 9.47% | 18.19% | Program 07 Operation/Mainten.. | | |
| | | Repairs & Mainten.. | 627MNT | \$979,658 | 6.26% | \$261,398 | 1.63% | -73.32% | Activity All | | |
| | | Supplies | 622SUP | \$347,180 | 2.22% | \$238,369 | 1.48% | -31.34% | Location All | | |
| | | Travel | 624TRV | \$81 | 0.00% | \$0 | 0.00% | -100.00% | Fund Type All | | |
| | | Utilities | 626UTL | \$3,692,330 | 23.60% | \$3,700,650 | 23.04% | 0.23% | Account Type All | | |
| | | Subcategory Total | | | | \$7,452,868 | 47.64% | \$6,829,060 | 42.52% | -8.37% | |
| Category Total | | | | \$7,452,868 | 47.64% | \$6,829,060 | 42.52% | -8.37% | | | |
| Capital and Transfers | Capital | Capital Building | 643CBL | \$0 | 0.00% | | | | | | |
| | | Capital Equipment | 631CEQ | \$22,950 | 0.15% | \$20,000 | 0.12% | -12.85% | | | |
| | | Debt Service | 650DBT | \$0 | 0.00% | | | | | | |
| | Subcategory Total | | | | \$22,950 | 0.15% | \$20,000 | 0.12% | -12.85% | | |
| | Transfers | Mandatory Transf.. | 687MXF | \$374,441 | 2.39% | \$344,875 | 2.15% | -7.90% | | | |
| | | NonMandatory Tra.. | 688NXF | \$35,740 | 0.23% | \$76,901 | 0.48% | 115.17% | | | |
| Subcategory Total | | | | \$410,181 | 2.62% | \$421,776 | 2.63% | 2.83% | | | |
| Category Total | | | | \$433,130 | 2.77% | \$441,776 | 2.75% | 2.00% | | | |
| Total Expenses | | | | \$15,642,595 | 100.00% | \$16,059,298 | 100.00% | 2.66% | | | |

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
 FY22 Actuals to FY23 Budgeted
 Chart of Accounts: All
 Reporting Units: UM-Missoula

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FY Comparison
Next FY

| Category | Subcategory | Accounts | Level 1 Acct Code | Actual FY22 | % of Total | Budget FY23 | % of Total Budget | % Change | | |
|-----------------------|--------------------------|--------------------------|-------------------|--------------------|--------------------|--------------------|--------------------|------------------|--|--|
| Personal Services | Salaries and Wages | Contract Faculty | 610FAC | \$14,850 | 0.72% | \$100,000 | 2.93% | 573.40% | Net/Gross Tuition Net | |
| | | Classified | 611CLS | \$11,877 | 0.58% | \$15,746 | 0.46% | 32.57% | | |
| | | Contract Professio.. | 611PRF | \$540,313 | 26.23% | \$674,190 | 19.75% | 24.78% | Chart of Accounts <input checked="" type="checkbox"/> MSU <input checked="" type="checkbox"/> UM | |
| | | Other Salaries | 612OTS | \$0 | 0.00% | | | | | |
| | | Other Compensati.. | 6130TC | \$12,455 | 0.60% | \$13,950 | 0.41% | 12.00% | | |
| | Subcategory Total | | | | \$579,496 | 28.13% | \$803,886 | 23.55% | 38.72% | Ed Units or Agencies <input checked="" type="checkbox"/> Agencies <input checked="" type="checkbox"/> Ed Units |
| | Benefits | Employee Benefits | 614BEN | | \$201,683 | 9.79% | \$252,500 | 7.40% | 25.20% | Reporting Units UM-Missoula |
| | | Termination Pay | 615TRP | | \$33,124 | 1.61% | | | | |
| | Subcategory Total | | | | \$234,806 | 11.40% | \$252,500 | 7.40% | 7.54% | Fund 317500 Digital Academy |
| | Category Total | | | | \$814,302 | 39.53% | \$1,056,386 | 30.94% | 29.73% | |
| Operating Expenses | Operating Expenses | Communications | 623COM | \$4,727 | 0.23% | \$16,250 | 0.48% | 243.80% | Org All | |
| | | Contracted Services | 621SRV | \$16,804 | 0.82% | \$22,000 | 0.64% | 30.92% | | |
| | | Other | 6280TH | \$1,131,925 | 54.95% | \$1,622,880 | 47.53% | 43.37% | Account All | |
| | | Repairs & Mainten.. | 627MNT | \$26,818 | 1.30% | \$54,786 | 1.60% | 104.29% | | |
| | | Supplies | 622SUP | \$47,991 | 2.33% | \$452,796 | 13.26% | 843.50% | Program All | |
| | | Travel | 624TRV | \$17,371 | 0.84% | \$58,000 | 1.70% | 233.89% | Activity All | |
| | Subcategory Total | | | | \$1,245,635 | 60.47% | \$2,226,712 | 65.22% | 78.76% | Location All |
| Category Total | | | | \$1,245,635 | 60.47% | \$2,226,712 | 65.22% | 78.76% | | |
| Capital and Transfers | Transfers | NonMandatory Tra.. | 688NXF | \$0 | 0.00% | \$131,045 | 3.84% | | Fund Type All | |
| | | Subcategory Total | | | | \$0 | 0.00% | \$131,045 | | 3.84% |
| | Category Total | | | | \$0 | 0.00% | \$131,045 | 3.84% | Account Type All | |
| Total Expenses | | | | \$2,059,938 | 100.00% | \$3,414,143 | 100.00% | 65.74% | | |

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
 FY22 Actuals to FY23 Budgeted
 Chart of Accounts: All
 Reporting Units: UM-Missoula

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FY Comparison
Next FY

| Category | Subcategory | Accounts | Level 1 Acct Code | Actual FY22 | % of Total | Budget FY23 | % of Total Budget | % Change | | |
|--------------------------|--------------------------|--------------------------|-------------------|--------------------|------------------|--------------------|-------------------|---------------|--|---------------|
| Personal Services | Salaries and Wages | Contract Faculty | 610FAC | \$7,556 | 0.52% | \$130,742 | 10.03% | 1630.27% | Net/Gross Tuition Net Chart of Accounts <input checked="" type="checkbox"/> MSU <input checked="" type="checkbox"/> UM Ed Units or Agencies <input checked="" type="checkbox"/> Agencies <input checked="" type="checkbox"/> Ed Units Reporting Units UM-Missoula Fund 316000 Travel Research Org All Account All Program All Activity All Location All Fund Type All Account Type All | |
| | | Classified | 611CLS | \$24,956 | 1.73% | \$27,741 | 2.13% | 11.16% | | |
| | | Graduate Assistan.. | 611GST | \$0 | 0.00% | \$15,200 | 1.17% | | | |
| | | Contract Professio.. | 611PRF | \$341,306 | 23.70% | \$431,183 | 33.09% | 26.33% | | |
| | | Other Salaries | 6120TS | \$186,863 | 12.98% | \$257,030 | 19.72% | 37.55% | | |
| | | Other Compensati.. | 6130TC | \$522 | 0.04% | \$936 | 0.07% | 79.31% | | |
| | Subcategory Total | | | | \$561,202 | 38.98% | \$862,832 | 66.21% | | 53.75% |
| | Benefits | Employee Benefits | 614BEN | \$174,924 | 12.15% | \$244,199 | 18.74% | 39.60% | | |
| | | Termination Pay | 615TRP | \$26,619 | 1.85% | | | | | |
| | Subcategory Total | | | | \$201,544 | 14.00% | \$244,199 | 18.74% | | 21.16% |
| Category Total | | | | \$762,746 | 52.97% | \$1,107,031 | 84.95% | 45.14% | | |
| Operating Expenses | Operating Expenses | Communications | 623COM | \$3,015 | 0.21% | \$10,225 | 0.78% | 239.12% | | |
| | | Contracted Services | 621SRV | \$7,432 | 0.52% | \$11,399 | 0.87% | 53.38% | | |
| | | Other | 6280TH | \$29,083 | 2.02% | \$50,850 | 3.90% | 74.85% | | |
| | | Repairs & Mainten.. | 627MNT | \$1,146 | 0.08% | \$4,000 | 0.31% | 249.10% | | |
| | | Supplies | 622SUP | \$10,111 | 0.70% | \$23,600 | 1.81% | 133.42% | | |
| | | Travel | 624TRV | \$75,625 | 5.25% | \$96,000 | 7.37% | 26.94% | | |
| Subcategory Total | | | | \$126,412 | 8.78% | \$196,074 | 15.05% | 55.11% | | |
| Category Total | | | | \$126,412 | 8.78% | \$196,074 | 15.05% | 55.11% | | |
| Capital and Transfers | Transfers | NonMandatory Tra.. | 688NXF | \$550,732 | 38.25% | | | | | |
| | | Subcategory Total | | | | \$550,732 | 38.25% | | | |
| Category Total | | | | \$550,732 | 38.25% | | | | | |
| Total Expenses | | | | \$1,439,889 | 100.00% | \$1,303,105 | 100.00% | -9.50% | | |

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
 FY22 Actuals to FY23 Budgeted
 Chart of Accounts: All
 Reporting Units: UM-Missoula

Fiscal Year
22

Period
14

FY Comparison
Next FY

| Category | Subcategory | Accounts | Level 1 Acct Code | Actual FY22 | % of Total | Budget FY23 | % of Total Budget | % Change | |
|--------------------------|--------------------------|-----------------------|-------------------|------------------|-----------------|------------------|-------------------|--|---|
| Personal Services | Salaries and Wages | Classified | 611CLS | \$27,828 | 22.22% | \$22,565 | 18.05% | -18.91% | Net/Gross Tuition Net |
| | | Contract Professional | 611PRF | \$24,473 | 19.54% | \$25,710 | 20.57% | 5.05% | Chart of Accounts |
| | Subcategory Total | | | \$52,302 | 41.77% | \$48,275 | 38.62% | -7.70% | <input checked="" type="checkbox"/> MSU <input checked="" type="checkbox"/> UM |
| | Benefits | Employee Benefits | 614BEN | \$20,402 | 16.29% | \$18,921 | 15.14% | -7.26% | Ed Units or Agencies |
| Subcategory Total | | | \$20,402 | 16.29% | \$18,921 | 15.14% | -7.26% | <input checked="" type="checkbox"/> Agencies <input checked="" type="checkbox"/> Ed Units | |
| Category Total | | | \$72,704 | 58.06% | \$67,196 | 53.76% | -7.58% | Reporting Units UM-Missoula | |
| Operating Expenses | Operating Expenses | Communications | 623COM | | | | | | Fund 317000 Bio Station Re.. |
| | | Contracted Services | 621SRV | \$40,150 | 32.06% | \$41,668 | 33.33% | 3.78% | Org All |
| | | Other | 628OTH | \$255 | 0.20% | \$300 | 0.24% | 17.87% | Account All |
| | | Supplies | 622SUP | \$1,652 | 1.32% | \$4,260 | 3.41% | 157.94% | Program All |
| | | Travel | 624TRV | \$10,457 | 8.35% | \$11,576 | 9.26% | 10.71% | Activity All |
| | Subcategory Total | | | \$52,513 | 41.94% | \$57,804 | 46.24% | 10.08% | Location All |
| Category Total | | | \$52,513 | 41.94% | \$57,804 | 46.24% | 10.08% | Fund Type All | |
| Total Expenses | | | | \$125,217 | 100.00% | \$125,000 | 100.00% | -0.17% | Account Type All |

The Montana University System
 5-Year Comparison by Program
 Fiscal Year 2023
 Chart of Accounts: All
 Reporting Units: UM-Missoula

Fiscal Year
 2023

Chart of Accounts
 MSU
 UM

| Program | 2019 | 2020 | 2021 | 2022 | 2023 Budgeted | |
|----------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|-------------------------------|
| Instruction | \$72,769,901 | \$68,633,206 | \$67,375,965 | \$61,890,394 | \$61,633,306 | Ed Units or Agencies All |
| Organized Research | \$2,079,669 | \$2,195,726 | \$2,172,573 | \$3,967,523 | \$4,649,390 | |
| Public Service | \$1,115,925 | \$1,064,951 | \$941,088 | \$1,076,737 | \$1,137,920 | Reporting Unit UM-Missoula |
| Academic Support | \$18,242,945 | \$19,497,235 | \$18,254,975 | \$22,010,085 | \$26,254,816 | |
| Student Services | \$10,262,539 | \$11,135,649 | \$11,704,634 | \$13,027,003 | \$13,065,264 | Program All |
| Institutional Support | \$12,780,918 | \$11,991,030 | \$14,657,143 | \$19,085,380 | \$19,281,636 | |
| Operation & Maintenance of Plant | \$15,308,303 | \$15,663,879 | \$14,765,053 | \$15,642,595 | \$16,059,298 | Fund All |
| Scholarships & Fellowships | \$0 | \$0 | \$0 | \$1,726 | | |
| Grand Total | \$132,560,200 | \$130,181,676 | \$129,871,431 | \$136,701,443 | \$142,081,630 | 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
 FY22 Actuals to FY23 Budgeted

Fiscal Year
 22

Period
 14

| Aid Type | Award Type | Actual FY22 | % of Total | Budget FY23 | % of Total Budget | % Change |
|-----------------------|-------------------------------------|---------------------|------------------|---------------------|-------------------|----------------|
| Discounts | Non resident Graduate | \$983,962 | 5.90% | \$1,098,768 | 4.22% | 11.67% |
| | Non resident Undergraduate* | \$5,940,599 | 35.63% | \$15,327,256 | 58.90% | 158.01% |
| | Total | \$6,924,561 | 41.53% | \$16,426,024 | 63.12% | 137.21% |
| Scholarships & Grants | MT Senior Citizen Waiver | \$29,994 | 0.18% | \$29,994 | 0.12% | 0.00% |
| | Resident Graduate** | \$2,032,483 | 12.19% | \$2,039,201 | 7.84% | 0.33% |
| | Resident Undergraduate | \$2,466,810 | 14.80% | \$1,582,497 | 6.08% | -35.85% |
| | Total | \$4,529,287 | 27.17% | \$3,651,692 | 14.03% | -19.38% |
| Waivers | American Indian Waiver | \$686,120 | 4.12% | \$686,120 | 2.64% | 0.00% |
| | Community College Honor Scholarship | \$32,112 | 0.19% | \$32,112 | 0.12% | 0.00% |
| | Dependent Waiver | \$124,941 | 0.75% | \$124,940 | 0.48% | 0.00% |
| | Employee Waiver | \$76,056 | 0.46% | \$76,056 | 0.29% | 0.00% |
| | Federal Yellow Ribbon Program | \$4,713 | 0.03% | \$232,000 | 0.89% | 4823.08% |
| | Honorably Discharged Veteran Waivr | \$12,033 | 0.07% | \$12,033 | 0.05% | 0.00% |
| | MT National Guard Tuition Waiver | \$28,086 | 0.17% | \$28,086 | 0.11% | 0.00% |
| | MUS High School Honors | \$725,642 | 4.35% | \$725,642 | 2.79% | 0.00% |
| | National Merit Scholarship | \$4,000 | 0.02% | \$4,000 | 0.02% | 0.00% |
| | Peace & Fire Orphans | \$5,352 | 0.03% | \$5,352 | 0.02% | 0.00% |
| | Total | \$1,699,054 | 10.19% | \$1,926,341 | 7.40% | 13.38% |
| Athletic Scholarships | Non resident Athlete | \$2,213,693 | 13.28% | \$2,380,999 | 9.15% | 7.56% |
| | Resident Athlete | \$200,361 | 1.20% | \$215,500 | 0.83% | 7.56% |
| | Total | \$2,414,054 | 14.48% | \$2,596,499 | 9.98% | 7.56% |
| Cash Scholarships | Scholarships & Fellowships | \$254,816 | 1.53% | \$472,500 | 1.82% | 85.43% |
| Total | \$254,816 | 1.53% | \$472,500 | 1.82% | 85.43% | |
| Other*** | Other Tuition Waivers | \$833,280 | 5.00% | \$874,950 | 3.36% | 5.00% |
| | Scholarships & Fellowships | \$17,203 | 0.10% | \$75,000 | 0.29% | 335.98% |
| | Total | \$850,483 | 5.10% | \$949,950 | 3.65% | 11.70% |
| Grand Total | | \$16,672,254 | 100.00% | \$26,023,006 | 100.00% | 56.09% |

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 dictated 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
FY23

| Fund Type | Fiscal Year | Chart of Accounts | Ed Unit or Agencies | Reporting Unit | Actuals/Budget | | | | | |
|-----------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|--------------------|---------------------|----------------------|---------------------|
| Auxiliary | 23 | 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 |
| Dining/Food Services | \$2,018,043 | \$14,399,010 | | \$14,399,010 | \$6,011,110 | \$7,346,715 | \$56,180 | \$13,414,005 | \$282,082 | \$3,285,130 |
| Health Services | \$365,469 | \$5,377,535 | | \$5,377,535 | \$3,615,774 | \$1,278,729 | \$284,500 | \$5,179,003 | \$257,330 | \$821,331 |
| Other Auxiliary Non-Pledg.. | \$390,287 | \$1,445,000 | | \$1,445,000 | \$334,140 | \$775,998 | \$133,000 | \$1,243,138 | \$35,707 | \$627,855 |
| Other Auxiliary Pledged | \$4,634,393 | \$7,797,235 | (\$8,500) | \$7,788,735 | \$3,696,088 | \$2,955,860 | \$1,556,123 | \$8,208,071 | \$348,093 | \$4,563,150 |
| Parking | \$383,686 | \$2,242,305 | | \$2,242,305 | \$1,590,830 | \$440,394 | \$189,283 | \$2,220,507 | \$136,215 | \$541,699 |
| Rentals | \$325,658 | \$464,278 | | \$464,278 | \$193,735 | \$204,400 | \$59,292 | \$457,427 | \$25,249 | \$357,758 |
| Student Housing | \$6,848,108 | \$15,379,226 | | \$15,379,226 | \$5,245,705 | \$4,329,211 | \$4,218,629 | \$13,793,545 | \$337,564 | \$8,771,353 |
| Student Union | \$616,112 | \$4,768,958 | | \$4,768,958 | \$2,780,926 | \$1,816,132 | \$65,834 | \$4,662,892 | \$241,061 | \$963,239 |
| University of Montana Bo.. | \$88,478 | \$415,000 | | \$415,000 | | \$360,500 | | \$360,500 | | \$142,978 |
| Grand Total | \$15,670,234 | \$52,288,547 | (\$8,500) | \$52,280,047 | \$23,468,308 | \$19,507,939 | \$6,562,841 | \$49,539,088 | \$1,663,301 | \$20,074,494 |

Chart of Accounts: All
UM-Missoula
Actuals for Auxiliary
FY22

| Fund Type | Fiscal Year | Chart of Accounts | Ed Unit or Agencies | Reporting Unit | Actuals/Budget | | | | | |
|-----------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|--------------------|---------------------|----------------------|---------------------|
| Auxiliary | 22 | 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 |
| Dining/Food Services | \$1,006,104 | \$12,448,829 | | \$12,448,829 | \$5,366,596 | \$6,014,115 | \$56,180 | \$11,436,890 | \$282,082 | \$2,300,125 |
| Health Services | (\$129,019) | \$5,135,812 | | \$5,135,812 | \$3,364,023 | \$1,047,300 | \$230,000 | \$4,641,323 | \$257,330 | \$622,799 |
| Other Auxiliary Non-Pledg.. | \$127,671 | \$1,713,790 | | \$1,713,790 | \$429,865 | \$888,309 | \$133,000 | \$1,451,174 | \$35,707 | \$425,993 |
| Other Auxiliary Pledged | \$4,735,919 | \$8,763,325 | \$235,589 | \$8,998,913 | \$3,501,012 | \$3,562,414 | \$2,037,013 | \$9,100,439 | \$348,093 | \$4,982,486 |
| Parking | \$328,858 | \$2,098,390 | \$127,260 | \$2,225,649 | \$1,616,861 | \$289,037 | \$264,923 | \$2,170,822 | \$136,215 | \$519,901 |
| Rentals | \$305,339 | \$409,325 | | \$409,325 | \$155,079 | \$174,635 | \$59,292 | \$389,006 | \$25,249 | \$350,907 |
| Student Housing | \$4,868,556 | \$15,321,901 | | \$15,321,901 | \$4,735,157 | \$3,988,562 | \$4,618,630 | \$13,342,349 | \$337,564 | \$7,185,672 |
| Student Union | \$661,846 | \$4,448,942 | \$3,242 | \$4,452,183 | \$2,597,641 | \$1,806,284 | \$93,992 | \$4,497,917 | \$241,061 | \$857,173 |
| University of Montana Bo.. | \$3,118 | \$415,018 | | \$415,018 | | \$329,658 | | \$329,658 | | \$88,478 |
| Grand Total | \$11,908,393 | \$50,755,330 | \$366,090 | \$51,121,420 | \$21,766,234 | \$18,100,313 | \$7,493,030 | \$47,359,578 | \$1,663,301 | \$17,333,535 |

**Chart of Accounts: All
UM-Missoula
Budget for Designated
FY23**

| Fund Type | Fiscal Year | Chart of Accounts | Ed Unit or Agencies | Reporting Unit | Actuals/Budget | | | | | |
|-------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|--------------------|---------------------|----------------------|---------------------|
| Designated | 23 | 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 |
| Associated Students | \$1,797,969 | \$3,049,552 | | \$3,049,552 | \$2,028,597 | \$819,055 | \$165,861 | \$3,013,513 | \$74,874 | \$1,908,881 |
| Athletics | \$511,197 | \$10,811,257 | \$50,000 | \$10,861,257 | \$3,849,256 | \$7,043,686 | \$427,691 | \$11,320,633 | \$247,466 | \$299,287 |
| Campus Sales & Services | \$1,756,998 | \$3,151,600 | \$492,000 | \$3,643,600 | \$920,256 | \$2,271,388 | | \$3,191,644 | \$8,523 | \$2,217,477 |
| Continuing Education | \$3,493,341 | \$4,593,136 | | \$4,593,136 | \$3,111,481 | \$2,103,954 | \$0 | \$5,215,435 | \$138,812 | \$3,009,854 |
| Designated Scholarships | \$71,290 | | | \$0 | | \$1,658 | | \$1,658 | | \$69,632 |
| F&A Sponsored Programs | \$8,706,531 | \$18,095,897 | \$0 | \$18,095,897 | \$7,789,574 | \$2,238,938 | \$1,149,956 | \$11,178,468 | \$577,535 | \$16,201,494 |
| Fees | \$2,608,381 | \$3,028,453 | | \$3,028,453 | \$783,205 | \$1,864,911 | \$191,671 | \$2,839,787 | \$21,461 | \$2,818,508 |
| General Designated | \$16,953,148 | \$10,679,049 | \$1,279,570 | \$11,958,619 | \$6,211,292 | \$5,587,089 | \$5,693,972 | \$17,492,353 | \$4,315,608 | \$15,735,022 |
| Instructional Fees | \$524,920 | \$1,048,954 | | \$1,048,954 | \$325,175 | \$775,669 | | \$1,100,844 | \$9,194 | \$482,223 |
| Sales & Services | \$1,488,092 | \$3,363,261 | | \$3,363,261 | \$2,426,670 | \$1,585,918 | \$15,811 | \$4,028,399 | \$148,220 | \$971,175 |
| Grand Total | \$37,911,867 | \$57,821,159 | \$1,821,570 | \$59,642,729 | \$27,445,506 | \$24,292,266 | \$7,644,962 | \$59,382,734 | \$5,541,692 | \$43,713,553 |

**Chart of Accounts: All
UM-Missoula
Actuals for Designated
FY22**

| Fund Type | Fiscal Year | Chart of Accounts | Ed Unit or Agencies | Reporting Unit | Actuals/Budget | | | | | |
|-------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------|---------------------|
| Designated | 22 | 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 |
| Associated Students | \$2,056,609 | \$2,867,627 | \$22,053 | \$2,889,679 | \$1,842,321 | \$891,098 | \$414,901 | \$3,148,319 | \$74,874 | \$1,872,842 |
| Athletics | (\$2,380,257) | \$10,655,136 | \$1,919,880 | \$12,575,016 | \$3,196,440 | \$6,232,752 | \$254,370 | \$9,683,563 | \$247,466 | \$758,663 |
| Campus Sales & Services | \$1,383,959 | \$3,258,889 | \$516,259 | \$3,775,147 | \$747,434 | \$2,613,046 | \$41,628 | \$3,402,108 | \$8,523 | \$1,765,521 |
| Continuing Education | \$2,913,573 | \$3,271,941 | \$11,429 | \$3,283,370 | \$1,980,282 | \$723,101 | \$219 | \$2,703,601 | \$138,812 | \$3,632,153 |
| Designated Scholarships | \$106,550 | \$764,642 | \$3,617 | \$768,259 | | \$776,498 | \$27,020 | \$803,518 | | \$71,290 |
| F&A Sponsored Programs | \$4,693,363 | \$17,369,194 | \$367,614 | \$17,736,808 | \$5,142,082 | \$5,397,785 | \$3,183,773 | \$13,723,640 | \$577,535 | \$9,284,066 |
| Fees | \$1,942,718 | \$3,334,924 | \$498,408 | \$3,833,332 | \$778,606 | \$2,050,801 | \$338,262 | \$3,167,668 | \$21,461 | \$2,629,842 |
| General Designated | \$13,860,106 | \$15,878,400 | \$10,517,419 | \$26,395,819 | \$5,586,503 | \$6,866,234 | \$10,850,039 | \$23,302,777 | \$4,315,608 | \$21,268,756 |
| Instructional Fees | \$704,145 | \$1,124,901 | | \$1,124,901 | \$329,668 | \$974,458 | | \$1,304,126 | \$9,194 | \$534,113 |
| Sales & Services | \$1,916,305 | \$4,254,457 | \$4,914 | \$4,259,371 | \$2,286,214 | \$2,372,624 | \$28,746 | \$4,687,584 | \$148,220 | \$1,636,313 |
| Grand Total | \$27,197,070 | \$62,780,109 | \$13,861,592 | \$76,641,702 | \$21,889,549 | \$28,898,397 | \$15,138,958 | \$65,926,905 | \$5,541,692 | \$43,453,558 |

Chart of Accounts: All
UM-Missoula
Budget for Endowments
FY23

| Fund Type | Fiscal Year | Chart of Accounts | Ed Unit or Agencies | Reporting Unit | Actuals/Budget | | | | | |
|--------------------|---------------------|-------------------|---------------------|------------------|-----------------|---------------------|---------------|----------------|----------------------|---------------------|
| Endowments | 23 | 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 | \$1,642,943 | | | \$0 | | | | \$0 | | \$1,642,943 |
| Regular | \$20,559,357 | | | \$0 | | | | \$0 | | \$20,559,357 |
| STIP Transaction | \$57,770 | \$301,000 | | \$301,000 | | | | \$0 | | \$358,770 |
| Grand Total | \$22,260,070 | \$301,000 | | \$301,000 | | | | \$0 | | \$22,561,070 |

Chart of Accounts: All
UM-Missoula
Actuals for Endowments
FY22

| Fund Type Endowments | Fiscal Year 22 | 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 |
| Quasi | \$1,426,543 | \$216,400 | | \$216,400 | | | | \$0 | | \$1,642,943 |
| Regular | \$17,127,953 | \$3,431,404 | | \$3,431,404 | | | | \$0 | | \$20,559,357 |
| STIP Transaction | \$57,412 | \$358 | | \$358 | | | \$0 | \$0 | | \$57,770 |
| Grand Total | \$18,611,908 | \$3,648,162 | | \$3,648,162 | | | \$0 | \$0 | | \$22,260,070 |

Chart of Accounts: All
UM-Missoula
Budget for Loan Funds
FY23

| Fund Type | Fiscal Year | Chart of Accounts | Ed Unit or Agencies | Reporting Unit | Actuals/Budget | | | | | |
|----------------------|--------------------|-------------------|---------------------|------------------|-----------------|---------------------|---------------|------------------|----------------------|---------------------|
| Loan Funds | 23 | 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 | \$6,070,007 | (\$29,900) | | (\$29,900) | | \$785,500 | | \$785,500 | | \$5,254,607 |
| Institutional Loan | \$2,775,108 | \$276,800 | | \$276,800 | | \$200 | | \$200 | | \$3,051,708 |
| Private Loan | \$258,322 | \$0 | | \$0 | | | | \$0 | | \$258,322 |
| Grand Total | \$9,103,438 | \$246,900 | | \$246,900 | | \$785,700 | | \$785,700 | | \$8,564,638 |

Chart of Accounts: All
UM-Missoula
Actuals for Loan Funds
FY22

| Fund Type | Fiscal Year | Chart of Accounts | Ed Unit or Agencies | Reporting Unit | Actuals/Budget | | | | | |
|----------------------|--------------------|-------------------|---------------------|------------------|-----------------|---------------------|---------------|------------------|----------------------|---------------------|
| Loan Funds | 22 | 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 | \$6,660,368 | \$176,707 | | \$176,707 | | \$767,068 | | \$767,068 | | \$6,070,007 |
| Institutional Loan | \$2,526,348 | \$248,651 | | \$248,651 | | (\$110) | | (\$110) | | \$2,775,108 |
| Private Loan | \$240,541 | \$18,281 | | \$18,281 | | \$500 | | \$500 | | \$258,322 |
| Grand Total | \$9,427,256 | \$443,639 | | \$443,639 | | \$767,458 | | \$767,458 | | \$9,103,438 |

Chart of Accounts: All
UM-Missoula
Budget for Plant Funds
FY23

| Fund Type | Fiscal Year | Chart of Accounts | Ed Unit or Agencies | Reporting Unit | Actuals/Budget | | | | | |
|----------------------------|---------------------|---------------------|---------------------|---------------------|------------------|---------------------|---------------------|---------------------|----------------------|---------------------|
| Plant Funds | 23 | 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 | \$12,455,392 | \$2,095,000 | \$14,624,500 | \$16,719,500 | \$819,255 | \$14,139,000 | \$3,500,000 | \$18,458,255 | | \$10,716,637 |
| Retirement of Indebtedne.. | \$147,323 | \$0 | \$9,842,879 | \$9,842,879 | | \$8,690,623 | \$1,081,530 | \$9,772,153 | | \$218,049 |
| Unexpended Plant | \$53,144,169 | \$10,200,000 | \$12,514,770 | \$22,714,770 | | \$43,265,000 | \$24,568,663 | \$67,833,663 | | \$8,025,276 |
| Grand Total | \$65,746,883 | \$12,295,000 | \$36,982,149 | \$49,277,149 | \$819,255 | \$66,094,623 | \$29,150,193 | \$96,064,071 | | \$18,959,961 |

Chart of Accounts: All
UM-Missoula
Actuals for Plant Funds
FY22

| Fund Type | Fiscal Year | Chart of Accounts | Ed Unit or Agencies | Reporting Unit | Actuals/Budget | | | | | |
|----------------------------|---------------------|---------------------|---------------------|---------------------|------------------|---------------------|---------------------|---------------------|----------------------|---------------------|
| Plant Funds | 22 | 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 | \$12,176,558 | \$2,356,650 | \$12,309,219 | \$14,665,870 | \$349,492 | \$12,646,326 | \$1,391,218 | \$14,387,036 | | \$12,455,392 |
| Retirement of Indebtedne.. | \$33,824 | \$1,135,909 | \$6,420,697 | \$7,556,606 | | \$6,310,682 | \$1,132,426 | \$7,443,108 | | \$147,323 |
| Unexpended Plant | \$66,355,697 | \$14,134,557 | \$12,136,916 | \$26,271,473 | | \$19,928,131 | \$19,554,871 | \$39,483,002 | | \$53,144,169 |
| Grand Total | \$78,566,079 | \$17,627,117 | \$30,866,833 | \$48,493,949 | \$349,492 | \$38,885,139 | \$22,078,515 | \$61,313,146 | | \$65,746,883 |

Chart of Accounts: All
UM-Missoula
Budget for Restricted
FY23

| Fund Type | Fiscal Year | Chart of Accounts | Ed Unit or Agencies | Reporting Unit | Actuals/Budget | | | | | |
|------------------------------|--------------------|----------------------|---------------------|----------------------|---------------------|---------------------|------------------|----------------------|----------------------|---------------------|
| Restricted | 23 | 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 | \$1,607,216 | \$15,579,673 | | \$15,579,673 | \$936,124 | \$14,690,558 | \$0 | \$15,626,682 | | \$1,560,207 |
| Other Restricted | \$1 | | | \$0 | | | | \$0 | | \$1 |
| Private Gifts & Scholarshi.. | \$4,040,868 | \$11,552,127 | \$0 | \$11,552,127 | \$4,785,874 | \$10,770,381 | | \$15,556,255 | | \$36,740 |
| Restricted Sponsored Pro.. | \$48,484 | \$119,000,000 | \$1,000,000 | \$120,000,000 | \$62,500,000 | \$57,048,484 | \$500,000 | \$120,048,484 | | \$0 |
| Grand Total | \$5,696,569 | \$146,131,800 | \$1,000,000 | \$147,131,800 | \$68,221,998 | \$82,509,423 | \$500,000 | \$151,231,421 | | \$1,596,948 |

Chart of Accounts: All
UM-Missoula
Actuals for Restricted
FY22

| Fund Type | Fiscal Year | Chart of Accounts | Ed Unit or Agencies | Reporting Unit | Actuals/Budget | | | | | |
|------------------------------|--------------------|----------------------|---------------------|----------------------|---------------------|---------------------|--------------------|----------------------|----------------------|---------------------|
| Restricted | 22 | 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 | \$1,762,842 | \$33,230,254 | \$5,000 | \$33,235,254 | \$515,329 | \$23,904,330 | \$8,971,221 | \$33,390,880 | | \$1,607,216 |
| Other Restricted | \$45,002 | \$96 | | \$96 | | | \$45,098 | \$45,098 | | \$1 |
| Private Gifts & Scholarshi.. | \$3,919,139 | \$21,978,186 | \$160,692 | \$22,138,878 | \$6,806,461 | \$15,049,223 | \$161,465 | \$22,017,148 | | \$4,040,868 |
| Restricted Sponsored Pro.. | \$40,015 | \$86,806,143 | \$1,444,635 | \$88,250,778 | \$52,947,066 | \$34,830,954 | \$464,289 | \$88,242,310 | | \$48,484 |
| Grand Total | \$5,766,998 | \$142,014,680 | \$1,610,327 | \$143,625,007 | \$60,268,856 | \$73,784,507 | \$9,642,073 | \$143,695,436 | | \$5,696,569 |

**ALL FUNDS
FTE EMPLOYEE DATA**

| UNIT | University of Montana - Missoula | | | | |
|---|----------------------------------|--------------|------------------|--------------|------------------|
| | ACTUAL 2022 | PER- CENT | BUDGETED 2023 | PER- CENT | INCR. (DECR.) |
| CURRENT UNRESTRICTED FUND: | | | | | |
| Contract Faculty (AY/FY) | 508.65 | 38.5% | 508.74 | 37.2% | 0.02% |
| Contract Administrative | 21.53 | 1.6% | 22.62 | 1.7% | 5.07% |
| Contract Professional | 193.27 | 14.6% | 204.66 | 15.0% | 5.89% |
| Classified | 409.58 | 31.0% | 446.67 | 32.7% | 9.06% |
| Graduate Teaching & Research Assistants (GTA & GRA) | 139.96 | 10.6% | 137.55 | 10.1% | -1.73% |
| Part-Time and Other | 47.55 | 3.6% | 46.77 | 3.4% | -1.65% |
| TOTAL | 1,320.54 | 100% | 1,367.00 | 100% | 3.52% |
| RESTRICTED: | | | | | |
| Contract Faculty (AY/FY) | 75.73 | 9.9% | 72.86 | 8% | -3.79% |
| Contract Administrative | 0.27 | 0.0% | 0.89 | 0% | 230.19% |
| Contract Professional | 353.51 | 46.2% | 411.92 | 48% | 16.52% |
| Classified | 79.19 | 10.4% | 101.73 | 12% | 28.47% |
| Graduate Teaching & Research Assistants (GTA & GRA) | 64.08 | 8.4% | 84.15 | 10% | 31.32% |
| Part-Time and Other | 192.34 | 25.1% | 190.04 | 22% | -1.20% |
| TOTAL | 765.12 | 100% | 861.59 | 100% | 12.61% |
| DESIGNATED: | | | | | |
| Contract Faculty (AY/FY) | 20.41 | 7% | 19.70 | 6% | -3.49% |
| Contract Administrative | 1.04 | 0% | 1.82 | 1% | 74.94% |
| Contract Professional | 92.62 | 31% | 95.70 | 30% | 3.33% |
| Classified | 83.45 | 28% | 112.11 | 35% | 34.34% |
| Graduate Teaching & Research Assistants (GTA & GRA) | 10.43 | 3% | 7.28 | 2% | -30.19% |
| Part-Time and Other | 93.33 | 31% | 85.55 | 27% | -8.34% |
| TOTAL | 301.28 | 100% | 322.17 | 100% | 6.93% |
| AUXILIARY: | | | | | |
| Contract Administrative | - | | - | 0% | 0.00% |
| Contract Professional | 35.91 | 13% | 39.08 | 13% | 8.81% |
| Classified | 198.70 | 70% | 212.89 | 73% | 7.14% |
| Graduate Teaching & Research Assistants (GTA & GRA) | 0.16 | 0% | - | 0% | -100.00% |
| Part-Time and Other | 48.38 | 17% | 39.47 | 14% | -18.43% |
| TOTAL | 283.15 | 100% | 291.43 | 100% | 2.93% |
| TOTAL FTE: | | | | | |
| Contract Faculty (AY/FY) | 604.79 | 23% | 601.30 | 21% | -0.58% |
| Contract Administrative | 22.84 | 1% | 25.33 | 1% | 10.91% |
| Contract Professional | 675.31 | 25% | 751.35 | 26% | 11.26% |
| Classified | 770.92 | 29% | 873.40 | 31% | 13.29% |
| Graduate Teaching & Research Assistants (GTA & GRA) | 214.63 | 8% | 228.98 | 8% | 6.69% |
| Part-Time and Other | 381.61 | 14% | 361.82 | 13% | -5.18% |
| TOTAL | 2,670.09 | 100% | 2,842.19 | 100% | 6.45% |

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

| The University of Montana - Missoula | | | | | | | CODE |
|---|--|--|--|---|---|---|--|
| | | | | | | | 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 | Montana Digital Academy BOR POLICY 901.15 Enrollment Contingency | BOR POLICY 901.6 Reverted Appropriations |
| 1. Effective Date of Board Policy | January 2004 | May 2005 | May 2005 | May 2005 | May 2005 | May 2005 | November 1999 |
| 2. Date Reserve Fund Established by Campus | FY 2003 | FY2010 | FY2010 | FY2010 | FY2010 | FY2010 | FY 1992 |
| 3. Fund Code (BANNER) | 338145 | 338143 | 338143 | 338147 | 338147 | 338149 | 372291 |
| 4. Financial Summary | | | | | | | |
| Fund Balance - FYE 2022 (Actual) | - | 300,000 | 3,133 | 175,233 | - | 4,000 | - |
| + Revenues, Transfers In (Actual FY22) | | 1,033,265 | - | 8,500,000 | 498,845 | | - |
| - Expenditures, Transfers Out (Actual FY22) | - | 745,022 | - | 8,280,000 | - | | - |
| Fund Balance - FYE 2021 (Actual) | - | 588,243 | 3,133 | 395,233 | 498,845 | 4,000 | - |
| + Revenues, Transfers In (Projected FY23) | - | 295,000 | - | 4,388,843 | - | 131,045 | |
| - Expenditures, Transfers Out (Projected FY23) | - | 581,662 | - | 4,388,843 | 38,442 | - | - |
| Fund Balance - FYE 2023 (Projected) | - | 301,581 | 3,133 | 395,233 | 460,403 | 135,045 | - |
| 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 | 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 |
| 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 |

****NOTES****

note 1 - UM-Missoula transfers reverted appropriation amounts to a reserve fund established in the renewal and replacement subfund.

THE UNIVERSITY OF MONTANA - MISSOULA

Negative Fund Balance Report

Analysis as of FYE 6/30/22

Negative Fund Balances

The University does not have any negative fund balances to report at 6/30/22, for funds that have been negative for two consecutive years.

THE UNIVERSITY OF MONTANA - MISSOULA

Negative Cash Balance Report

Analysis as of FYE 6/30/22

Negative Cash Balances

The University does not have any negative cash balances to report at 6/30/22, for funds that have been negative for two consecutive years.

Bonded Indebtedness Report

Campus: **The University of Montana**
Date: **June 30, 2022**

| REVENUE BONDS ISSUE | ORIGINAL AMOUNT OF ISSUE | USES OF FUNDS - PROJECTS/AMOUNTS | PLEGGED REVENUES | | OUTSTANDING PRINCIPAL BALANCE AT JUNE 30,2022 | FY2022 PRINCIPAL & INTEREST PAYMENT Actual | FY2023 PRINCIPAL & INTEREST PAYMENT Est | FY2024 PRINCIPAL & INTEREST PAYMENT Est | FY2025 PRINCIPAL & INTEREST PAYMENT Est |
|----------------------------------|--------------------------|--|---|--|---|--|---|---|---|
| 1 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. | | \$ 11,500,000 | \$ 989,512 | \$ 989,850 | \$ 989,510 | \$ 993,492 |
| 2 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 (SBCEP & 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. | | \$ 50,175,000 | \$ 4,538,400 | \$ 4,539,200 | \$ 4,540,900 | \$ 4,533,500 |
| 3 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 (SBCEP & 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 |
| Total Bonded Indebtedness | | | | | \$ 154,030,000 | | | | |

| OTHER LONG TERM DEBT - SOURCE | ORIGINAL BALANCE | USES OF FUNDS - PROJECTS / AMOUNTS | REVENUE STREAM IDENTIFIED FOR REPAYMENT | JUNE 30, 2021 BALANCE | JUNE 30, 2022 BALANCE | Percent Change From FY21 to FY22 |
|---------------------------------|------------------|------------------------------------|---|-----------------------|-----------------------|----------------------------------|
| 1-B Intercap Loans-MSTA | \$ 501,375 | Research | Indirect Cost Assessment | \$ 373,914 | \$ 368,252 | -2% |
| 7-M Intercap Loans - MSTA | \$ 3,509,627 | Research | Indirect Cost Assessment | \$ 2,617,399 | \$ 2,577,766 | -2% |
| Total Other Indebtedness | | | | | \$ 2,946,018 | |

TOTAL OUTSTANDING DEBT at June 30, 2022 **\$ 156,976,018**

Inter-Entity Loan Status Report

Campus: **The University of Montana - Missoula**
Date: **June 30, 2022**

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 FY21 | Ending Loan Balance FY221 |
|------------------|----------------------|-----------------------------------|---------------------------------|------|--------------------|------------------|-----------------------------|---------------------------|
| June, 1990 | \$900,000 | Restricted/32100 | Designated/33100 | NA | \$0 | NA | \$8,850,000 | \$8,850,000 |

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 FY | Ending Loan Balance FY |
|------------------|----------------------|-----------------------------------|---------------------------------|------|--------------------|------------------|---------------------------|------------------------|
| | | | | | | | | |

Narrative: