

University of Montana – Missoula

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University of Montana - Missoula
ALL FUNDS SUBJECT TO BOARD OF REGENTS APPROVAL
FISCAL YEAR 2016

Campus/Agency	Actual FY 2015	Budgeted FY 2016	Dollar Change Actual 2015 to Budgeted 2016	Percent Change Actual 2015 to Budgeted 2016
University of Montana - Missoula:				
Current Operating Unrestricted	\$ 159,937,853	\$ 157,766,513	\$ (2,171,340)	-1%
Current Restricted	\$ 90,857,077	\$ 107,801,552	16,944,475	19%
Current Designated	\$ 49,912,773	\$ 50,299,681	386,908	1%
Auxiliary Enterprises	\$ 53,910,325	\$ 52,095,074	(1,815,251)	-3%
Loan & Endowment Funds	\$ 108,591	\$ 122,700	14,109	13%
Plant Funds	\$ 48,252,905	\$ 50,930,000	2,677,095	6%
TOTAL ALL FUNDS	\$ 402,979,524	\$ 419,015,520	\$ 16,035,996	4%

The University of Montana
UM-Missoula
Current Unrestricted Expenses
Fiscal Year 2016

Bud 200

Accounts	Level 1 Acct Code	Actual FY 2015	Percent Of Total Expense	Budget FY 2016	Percent Of Total Budget	Percent Change
Personal Services						
Contract Faculty	610FAC	47,485,161	29.69%	50,568,969	32.05%	6.49%
Contract Administrative	611ADM	6,366,668	3.98%	6,501,223	4.12%	2.11%
Classified	611CLS	20,968,331	13.11%	22,691,143	14.38%	8.22%
Graduate Assistants	611GST	4,262,097	2.66%	4,018,136	2.55%	-5.72%
Contract Professional	611PRF	9,416,624	5.89%	8,907,937	5.65%	-5.40%
Other Salaries	612OTS	1,809,778	1.13%	1,337,771	0.85%	-26.08%
Other Compensation	613OTC	36,860	0.02%	43,609	0.03%	18.31%
Total Salaries and Wages		90,345,518	56.49%	94,068,788	59.63%	4.12%
Employee Benefits	614BEN	31,409,804	19.64%	31,860,213	20.19%	1.43%
Employee Waivers	614BNW	0	0.00%	0	0.00%	0.00%
Termination Benefits	615TRB	331,721	0.21%	0	0.00%	-100.00%
Termination Pay	615TRP	1,383,713	0.87%	400,000	0.25%	-71.09%
Other Benefits	619OTB	0	0.00%	0	0.00%	0.00%
Total Benefits		33,125,238	20.71%	32,260,213	20.45%	-2.61%
Total Personal Services		123,470,756	77.20%	126,329,001	80.07%	2.31%
Operating Expenses						
Contracted Services	621SRV	3,558,148	2.22%	4,040,225	2.56%	13.55%
Supplies	622SUP	6,266,971	3.92%	5,714,463	3.62%	-8.82%
Communications	623COM	1,442,181	0.90%	1,093,073	0.69%	-24.21%
Travel	624TRV	1,114,454	0.70%	789,513	0.50%	-29.16%
Rent	625RNT	1,478,043	0.92%	1,396,850	0.89%	-5.49%
Utilities	626UTL	4,251,012	2.66%	4,429,893	2.81%	4.21%
Repairs & Maintenance	627MNT	1,495,386	0.93%	1,275,536	0.81%	-14.70%
Other	628OTH	-2,007,526	-1.26%	-5,504,892	-3.49%	174.21%
Waivers & Scholarships	628WAV	15,350,228	9.60%	13,774,816	8.73%	-10.26%
Sponsored Programs Indirect Cost	690IDC	0	0.00%	0	0.00%	0.00%
Costs of Goods Sold	629CGS	0	0.00%	0	0.00%	0.00%
Total Operating Expenses		32,948,899	20.60%	27,009,477	17.12%	-18.03%
Capital and Transfers						
Capital Equipment	631CEQ	1,522,957	0.95%	1,535,195	0.97%	0.80%
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	514,739	0.32%	502,327	0.32%	-2.41%
Total Capital		2,037,696	1.27%	2,037,522	1.29%	-0.01%
Mandatory Transfer Out	687MXF	0	0.00%	0	0.00%	0.00%
NonMandatory Transfer Out	688NXF	1,480,502	0.93%	2,390,513	1.52%	61.47%
Intra-Entity Exp-External	689XFR	0	0.00%	0	0.00%	0.00%
Total Transfers		1,480,502	0.93%	2,390,513	1.52%	61.47%
Total Capital and Transfers		3,518,198	2.20%	4,428,035	2.81%	25.86%
Total Expenses		159,937,853	100.00%	157,766,513	100.00%	-1.36%

The University of Montana
UM-Missoula
Current Unrestricted Expenses
Fiscal Year 2016
Instruction

Accounts	Level 1 Acct Code	Actual FY 2015	Percent Of Total Expense	Budget FY 2016	Percent Of Total Budget	Percent Change
Personal Services						
Contract Faculty	610FAC	46,090,132	58.37%	49,035,351	60.69%	6.39%
Contract Administrative	611ADM	76,013	0.10%	99,878	0.12%	31.40%
Classified	611CLS	3,169,295	4.01%	3,617,872	4.48%	14.15%
Graduate Assistants	611GST	4,121,979	5.22%	3,939,186	4.88%	-4.43%
Contract Professional	611PRF	946,728	1.20%	806,754	1.00%	-14.79%
Other Salaries	612OTS	593,278	0.75%	224,878	0.28%	-62.10%
Other Compensation	613OTC	663	0.00%	525	0.00%	-20.78%
Total Salaries and Wages		54,998,088	69.65%	57,724,444	71.45%	4.96%
Employee Benefits	614BEN	17,791,825	22.53%	18,279,368	22.62%	2.74%
Employee Waivers	614BNW	0	0.00%	0	0.00%	0.00%
Termination Benefits	615TRB	331,721	0.42%	0	0.00%	-100.00%
Termination Pay	615TRP	839,790	1.06%	400,000	0.50%	-52.37%
Other Benefits	619OTB	0	0.00%	0	0.00%	0.00%
Total Benefits		18,963,336	24.02%	18,679,368	23.12%	-1.50%
Total Personal Services		73,961,425	93.67%	76,403,812	94.56%	3.30%
Operating Expenses						
Contracted Services	621SRV	417,950	0.53%	455,919	0.56%	9.08%
Supplies	622SUP	1,004,861	1.27%	999,816	1.24%	-0.50%
Communications	623COM	487,389	0.62%	373,818	0.46%	-23.30%
Travel	624TRV	483,783	0.61%	262,735	0.33%	-45.69%
Rent	625RNT	10,094	0.01%	5,305	0.01%	-47.45%
Utilities	626UTL	9,806	0.01%	0	0.00%	-100.00%
Repairs & Maintenance	627MNT	115,402	0.15%	118,482	0.15%	2.67%
Other	628OTH	1,891,464	2.40%	2,138,110	2.65%	13.04%
Waivers & Scholarships	628WAV	10,620	0.01%	0	0.00%	-100.00%
Sponsored Programs Indirect Cost	690IDC	0	0.00%	0	0.00%	0.00%
Costs of Goods Sold	629CGS	0	0.00%	0	0.00%	0.00%
Total Operating Expenses		4,431,369	5.61%	4,354,185	5.39%	-1.74%
Capital and Transfers						
Capital Equipment	631CEQ	131,579	0.17%	0	0.00%	-100.00%
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	31,867	0.04%	37,332	0.05%	17.15%
Total Capital		163,446	0.21%	37,332	0.05%	-77.16%
Mandatory Transfer Out	687MXF	0	0.00%	0	0.00%	0.00%
NonMandatory Transfer Out	688NXF	407,211	0.52%	0	0.00%	-100.00%
Intra-Entity Exp-External	689XFR	0	0.00%	0	0.00%	0.00%
Total Transfers		407,211	0.52%	0	0.00%	-100.00%
Total Capital and Transfers		570,657	0.72%	37,332	0.05%	-93.46%
Total Expenses		78,963,450	100.00%	80,795,329	100.00%	2.32%

The University of Montana
UM-Missoula
Current Unrestricted Expenses
Fiscal Year 2016
Organized Research

Bud 200

Accounts	Level 1 Acct Code	Actual FY 2015	Percent Of Total Expense	Budget FY 2016	Percent Of Total Budget	Percent Change
Personal Services						
Contract Faculty	610FAC	200,198	8.01%	178,840	7.99%	-10.67%
Contract Administrative	611ADM	134,777	5.39%	264,216	11.81%	96.04%
Classified	611CLS	433,020	17.33%	453,279	20.26%	4.68%
Graduate Assistants	611GST	129,381	5.18%	78,950	3.53%	-38.98%
Contract Professional	611PRF	284,390	11.38%	299,656	13.39%	5.37%
Other Salaries	612OTS	184,911	7.40%	189,392	8.46%	2.42%
Other Compensation	613OTC	1,098	0.04%	948	0.04%	-13.64%
Total Salaries and Wages		1,367,774	54.73%	1,465,281	65.48%	7.13%
Employee Benefits	614BEN	421,216	16.86%	491,588	21.97%	16.71%
Employee Waivers	614BNW	0	0.00%	0	0.00%	0.00%
Termination Benefits	615TRB	0	0.00%	0	0.00%	0.00%
Termination Pay	615TRP	11,817	0.47%	0	0.00%	-100.00%
Other Benefits	619OTB	0	0.00%	0	0.00%	0.00%
Total Benefits		433,032	17.33%	491,588	21.97%	13.52%
Total Personal Services		1,800,806	72.06%	1,956,869	87.45%	8.67%
Operating Expenses						
Contracted Services	621SRV	111,738	4.47%	55,052	2.46%	-50.73%
Supplies	622SUP	50,382	2.02%	68,599	3.07%	36.16%
Communications	623COM	24,151	0.97%	21,855	0.98%	-9.51%
Travel	624TRV	108,460	4.34%	81,488	3.64%	-24.87%
Rent	625RNT	4,339	0.17%	0	0.00%	-100.00%
Utilities	626UTL	1,157	0.05%	0	0.00%	-100.00%
Repairs & Maintenance	627MNT	4,012	0.16%	7,000	0.31%	74.49%
Other	628OTH	7,689	0.31%	39,850	1.78%	418.27%
Waivers & Scholarships	628WAV	2,542	0.10%	7,000	0.31%	175.33%
Sponsored Programs Indirect Cost	690IDC	0	0.00%	0	0.00%	0.00%
Costs of Goods Sold	629CGS	0	0.00%	0	0.00%	0.00%
Total Operating Expenses		314,469	12.58%	280,844	12.55%	-10.69%
Capital and Transfers						
Capital Equipment	631CEQ	40,000	1.60%	0	0.00%	-100.00%
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	0	0.00%	0	0.00%	0.00%
Total Capital		40,000	1.60%	0	0.00%	-100.00%
Mandatory Transfer Out	687MXF	0	0.00%	0	0.00%	0.00%
NonMandatory Transfer Out	688NXF	343,734	13.75%	0	0.00%	-100.00%
Intra-Entity Exp-External	689XFR	0	0.00%	0	0.00%	0.00%
Total Transfers		343,734	13.75%	0	0.00%	-100.00%
Total Capital and Transfers		383,734	15.36%	0	0.00%	-100.00%
Total Expenses		2,499,009	100.00%	2,237,713	100.00%	-10.46%

The University of Montana
UM-Missoula
Current Unrestricted Expenses
Fiscal Year 2016
Public Service

Bud 200

Accounts	Level 1 Acct Code	Actual FY 2015	Percent Of Total Expense	Budget FY 2016	Percent Of Total Budget	Percent Change
Personal Services						
Contract Faculty	610FAC	8,656	0.59%	7,724	0.55%	-10.76%
Contract Administrative	611ADM	150,547	10.18%	149,420	10.67%	-0.75%
Classified	611CLS	483,093	32.66%	458,543	32.74%	-5.08%
Graduate Assistants	611GST	0	0.00%	0	0.00%	0.00%
Contract Professional	611PRF	341,809	23.11%	321,592	22.96%	-5.91%
Other Salaries	612OTS	51,097	3.45%	48,774	3.48%	-4.55%
Other Compensation	613OTC	2,203	0.15%	3,968	0.28%	80.10%
Total Salaries and Wages		1,037,405	70.13%	990,021	70.69%	-4.57%
Employee Benefits	614BEN	404,762	27.36%	391,221	27.94%	-3.35%
Employee Waivers	614BNW	0	0.00%	0	0.00%	0.00%
Termination Benefits	615TRB	0	0.00%	0	0.00%	0.00%
Termination Pay	615TRP	6,334	0.43%	0	0.00%	-100.00%
Other Benefits	619OTB	0	0.00%	0	0.00%	0.00%
Total Benefits		411,096	27.79%	391,221	27.94%	-4.83%
Total Personal Services		1,448,501	97.91%	1,381,242	98.63%	-4.64%
Operating Expenses						
Contracted Services	621SRV	1,399	0.09%	0	0.00%	-100.00%
Supplies	622SUP	8,240	0.56%	4,456	0.32%	-45.92%
Communications	623COM	3,232	0.22%	1,763	0.13%	-45.45%
Travel	624TRV	328	0.02%	300	0.02%	-8.49%
Rent	625RNT	0	0.00%	0	0.00%	0.00%
Utilities	626UTL	0	0.00%	0	0.00%	0.00%
Repairs & Maintenance	627MNT	1,676	0.11%	250	0.02%	-85.08%
Other	628OTH	14,300	0.97%	12,421	0.89%	-13.14%
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	0	0.00%	0	0.00%	0.00%
Total Operating Expenses		29,174	1.97%	19,190	1.37%	-34.22%
Capital and Transfers						
Capital Equipment	631CEQ	0	0.00%	0	0.00%	0.00%
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	0	0.00%	0	0.00%	0.00%
Total Capital		0	0.00%	0	0.00%	0.00%
Mandatory Transfer Out	687MXF	0	0.00%	0	0.00%	0.00%
NonMandatory Transfer Out	688NXF	1,675	0.11%	0	0.00%	-100.00%
Intra-Entity Exp-External	689XFR	0	0.00%	0	0.00%	0.00%
Total Transfers		1,675	0.11%	0	0.00%	-100.00%
Total Capital and Transfers		1,675	0.11%	0	0.00%	-100.00%
Total Expenses		1,479,350	100.00%	1,400,432	100.00%	-5.33%

The University of Montana
UM-Missoula
Current Unrestricted Expenses
Fiscal Year 2016
Academic Support

Bud 200

Accounts	Level 1 Acct Code	Actual FY 2015	Percent Of Total Expense	Budget FY 2016	Percent Of Total Budget	Percent Change
Personal Services						
Contract Faculty	610FAC	1,153,638	5.58%	1,342,054	6.74%	16.33%
Contract Administrative	611ADM	2,626,911	12.70%	2,579,479	12.95%	-1.81%
Classified	611CLS	3,315,871	16.03%	3,632,078	18.24%	9.54%
Graduate Assistants	611GST	-679	0.00%	0	0.00%	-100.00%
Contract Professional	611PRF	2,705,806	13.08%	2,463,152	12.37%	-8.97%
Other Salaries	612OTS	367,854	1.78%	266,085	1.34%	-27.67%
Other Compensation	613OTC	8,615	0.04%	9,000	0.05%	4.48%
Total Salaries and Wages		10,178,015	49.19%	10,291,848	51.68%	1.12%
Employee Benefits	614BEN	3,819,195	18.46%	3,869,139	19.43%	1.31%
Employee Waivers	614BNW	0	0.00%	0	0.00%	0.00%
Termination Benefits	615TRB	0	0.00%	0	0.00%	0.00%
Termination Pay	615TRP	137,128	0.66%	0	0.00%	-100.00%
Other Benefits	619OTB	0	0.00%	0	0.00%	0.00%
Total Benefits		3,956,323	19.12%	3,869,139	19.43%	-2.20%
Total Personal Services		14,134,339	68.31%	14,160,987	71.11%	0.19%
Operating Expenses						
Contracted Services	621SRV	135,553	0.66%	121,426	0.61%	-10.42%
Supplies	622SUP	4,259,413	20.59%	3,703,430	18.60%	-13.05%
Communications	623COM	202,179	0.98%	182,793	0.92%	-9.59%
Travel	624TRV	205,464	0.99%	132,452	0.67%	-35.54%
Rent	625RNT	28,908	0.14%	5,928	0.03%	-79.49%
Utilities	626UTL	0	0.00%	0	0.00%	0.00%
Repairs & Maintenance	627MNT	126,749	0.61%	21,461	0.11%	-83.07%
Other	628OTH	238,528	1.15%	155,002	0.78%	-35.02%
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	0	0.00%	0	0.00%	0.00%
Total Operating Expenses		5,196,794	25.12%	4,322,492	21.71%	-16.82%
Capital and Transfers						
Capital Equipment	631CEQ	1,333,212	6.44%	1,425,062	7.16%	6.89%
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	8,585	0.04%	4,415	0.02%	-48.57%
Total Capital		1,341,797	6.48%	1,429,477	7.18%	6.53%
Mandatory Transfer Out	687MXF	0	0.00%	0	0.00%	0.00%
NonMandatory Transfer Out	688NXF	18,007	0.09%	0	0.00%	-100.00%
Intra-Entity Exp-External	689XFR	0	0.00%	0	0.00%	0.00%
Total Transfers		18,007	0.09%	0	0.00%	-100.00%
Total Capital and Transfers		1,359,803	6.57%	1,429,477	7.18%	5.12%
Total Expenses		20,690,936	100.00%	19,912,956	100.00%	-3.76%

The University of Montana
UM-Missoula
Current Unrestricted Expenses
Fiscal Year 2016
Student Services

Bud 200

Accounts	Level 1 Acct Code	Actual FY 2015	Percent Of Total Expense	Budget FY 2016	Percent Of Total Budget	Percent Change
Personal Services						
Contract Faculty	610FAC	26,837	0.25%	5,000	0.05%	-81.37%
Contract Administrative	611ADM	947,649	8.79%	992,700	9.85%	4.75%
Classified	611CLS	2,559,311	23.74%	2,955,771	29.33%	15.49%
Graduate Assistants	611GST	11,417	0.11%	0	0.00%	-100.00%
Contract Professional	611PRF	2,687,093	24.92%	2,468,707	24.50%	-8.13%
Other Salaries	612OTS	205,722	1.91%	175,586	1.74%	-14.65%
Other Compensation	613OTC	12,329	0.11%	16,780	0.17%	36.10%
Total Salaries and Wages		6,450,357	59.82%	6,614,544	65.64%	2.55%
Employee Benefits	614BEN	2,552,664	23.67%	2,524,897	25.06%	-1.09%
Employee Waivers	614BNW	0	0.00%	0	0.00%	0.00%
Termination Benefits	615TRB	0	0.00%	0	0.00%	0.00%
Termination Pay	615TRP	137,240	1.27%	0	0.00%	-100.00%
Other Benefits	619OTB	0	0.00%	0	0.00%	0.00%
Total Benefits		2,689,903	24.95%	2,524,897	25.06%	-6.13%
Total Personal Services		9,140,260	84.77%	9,139,441	90.70%	-0.01%
Operating Expenses						
Contracted Services	621SRV	448,933	4.16%	158,631	1.57%	-64.66%
Supplies	622SUP	274,057	2.54%	160,294	1.59%	-41.51%
Communications	623COM	411,317	3.81%	184,209	1.83%	-55.21%
Travel	624TRV	140,977	1.31%	161,783	1.61%	14.76%
Rent	625RNT	33,096	0.31%	1,190	0.01%	-96.40%
Utilities	626UTL	0	0.00%	0	0.00%	0.00%
Repairs & Maintenance	627MNT	28,397	0.26%	11,203	0.11%	-60.55%
Other	628OTH	208,232	1.93%	149,735	1.49%	-28.09%
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	0	0.00%	0	0.00%	0.00%
Total Operating Expenses		1,545,009	14.33%	827,045	8.21%	-46.47%
Capital and Transfers						
Capital Equipment	631CEQ	0	0.00%	110,133	1.09%	0.00%
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	3,042	0.03%	0	0.00%	-100.00%
Total Capital		3,042	0.03%	110,133	1.09%	3520.09%
Mandatory Transfer Out	687MXF	0	0.00%	0	0.00%	0.00%
NonMandatory Transfer Out	688NXF	93,876	0.87%	0	0.00%	-100.00%
Intra-Entity Exp-External	689XFR	0	0.00%	0	0.00%	0.00%
Total Transfers		93,876	0.87%	0	0.00%	-100.00%
Total Capital and Transfers		96,918	0.90%	110,133	1.09%	13.63%
Total Expenses		10,782,188	100.00%	10,076,619	100.00%	-6.54%

The University of Montana
UM-Missoula
Current Unrestricted Expenses
Fiscal Year 2016
Institutional Support

Accounts	Level 1 Acct Code	Actual FY 2015	Percent Of Total Expense	Budget FY 2016	Percent Of Total Budget	Percent Change
Personal Services						
Contract Faculty	610FAC	5,700	0.04%	0	0.00%	-100.00%
Contract Administrative	611ADM	2,315,892	16.37%	2,300,936	17.80%	-0.65%
Classified	611CLS	6,273,331	44.35%	6,623,135	51.24%	5.58%
Graduate Assistants	611GST	0	0.00%	0	0.00%	0.00%
Contract Professional	611PRF	2,111,821	14.93%	2,215,077	17.14%	4.89%
Other Salaries	612OTS	130,429	0.92%	116,809	0.90%	-10.44%
Other Compensation	613OTC	8,612	0.06%	7,140	0.06%	-17.10%
Total Salaries and Wages		10,845,785	76.67%	11,263,097	87.13%	3.85%
Employee Benefits	614BEN	3,965,017	28.03%	3,879,631	30.01%	-2.15%
Employee Waivers	614BNW	0	0.00%	0	0.00%	0.00%
Termination Benefits	615TRB	0	0.00%	0	0.00%	0.00%
Termination Pay	615TRP	94,469	0.67%	0	0.00%	-100.00%
Other Benefits	619OTB	0	0.00%	0	0.00%	0.00%
Total Benefits		4,059,485	28.70%	3,879,631	30.01%	-4.43%
Total Personal Services		14,905,270	105.37%	15,142,728	117.15%	1.59%
Operating Expenses						
Contracted Services	621SRV	1,780,106	12.58%	2,237,019	17.31%	25.67%
Supplies	622SUP	311,362	2.20%	411,150	3.18%	32.05%
Communications	623COM	287,709	2.03%	303,309	2.35%	5.42%
Travel	624TRV	167,334	1.18%	138,325	1.07%	-17.34%
Rent	625RNT	20,319	0.14%	10,500	0.08%	-48.32%
Utilities	626UTL	0	0.00%	0	0.00%	0.00%
Repairs & Maintenance	627MNT	483,205	3.42%	494,780	3.83%	2.40%
Other	628OTH	-4,405,293	-31.14%	-8,201,962	-63.45%	86.18%
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	0	0.00%	0	0.00%	0.00%
Total Operating Expenses		-1,355,258	-9.58%	-4,606,879	-35.64%	239.93%
Capital and Transfers						
Capital Equipment	631CEQ	8,006	0.06%	0	0.00%	-100.00%
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	4,324	0.03%	0	0.00%	-100.00%
Total Capital		12,330	0.09%	0	0.00%	-100.00%
Mandatory Transfer Out	687MXF	0	0.00%	0	0.00%	0.00%
NonMandatory Transfer Out	688NXF	583,000	4.12%	2,390,513	18.49%	310.04%
Intra-Entity Exp-External	689XFR	0	0.00%	0	0.00%	0.00%
Total Transfers		583,000	4.12%	2,390,513	18.49%	310.04%
Total Capital and Transfers		595,330	4.21%	2,390,513	18.49%	301.54%
Total Expenses		14,145,342	100.00%	12,926,362	100.00%	-8.62%

The University of Montana

Bud 200

UM-Missoula

Current Unrestricted Expenses

Fiscal Year 2016

Operation & Maintenance of Plant

Accounts	Level 1 Acct Code	Actual FY 2015	Percent Of Total Expense	Budget FY 2016	Percent Of Total Budget	Percent Change
Personal Services						
Contract Faculty	610FAC	0	0.00%	0	0.00%	0.00%
Contract Administrative	611ADM	114,878	0.72%	114,594	0.69%	-0.25%
Classified	611CLS	4,734,410	29.52%	4,950,465	29.73%	4.56%
Graduate Assistants	611GST	0	0.00%	0	0.00%	0.00%
Contract Professional	611PRF	338,978	2.11%	332,999	2.00%	-1.76%
Other Salaries	612OTS	276,487	1.72%	316,247	1.90%	14.38%
Other Compensation	613OTC	3,340	0.02%	5,248	0.03%	57.12%
Total Salaries and Wages		5,468,093	34.09%	5,719,553	34.35%	4.60%
Employee Benefits	614BEN	2,455,126	15.31%	2,424,369	14.56%	-1.25%
Employee Waivers	614BNW	0	0.00%	0	0.00%	0.00%
Termination Benefits	615TRB	0	0.00%	0	0.00%	0.00%
Termination Pay	615TRP	156,936	0.98%	0	0.00%	-100.00%
Other Benefits	619OTB	0	0.00%	0	0.00%	0.00%
Total Benefits		2,612,062	16.28%	2,424,369	14.56%	-7.19%
Total Personal Services		8,080,155	50.37%	8,143,922	48.91%	0.79%
Operating Expenses						
Contracted Services	621SRV	662,470	4.13%	1,012,178	6.08%	52.79%
Supplies	622SUP	358,656	2.24%	366,718	2.20%	2.25%
Communications	623COM	26,205	0.16%	25,326	0.15%	-3.36%
Travel	624TRV	8,108	0.05%	12,430	0.07%	53.31%
Rent	625RNT	1,381,287	8.61%	1,373,927	8.25%	-0.53%
Utilities	626UTL	4,240,049	26.43%	4,429,893	26.61%	4.48%
Repairs & Maintenance	627MNT	735,946	4.59%	622,360	3.74%	-15.43%
Other	628OTH	37,555	0.23%	201,952	1.21%	437.75%
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	0	0.00%	0	0.00%	0.00%
Total Operating Expenses		7,450,275	46.45%	8,044,784	48.32%	7.98%
Capital and Transfers						
Capital Equipment	631CEQ	10,160	0.06%	0	0.00%	-100.00%
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	466,921	2.91%	460,580	2.77%	-1.36%
Total Capital		477,081	2.97%	460,580	2.77%	-3.46%
Mandatory Transfer Out	687MXF	0	0.00%	0	0.00%	0.00%
NonMandatory Transfer Out	688NXF	33,000	0.21%	0	0.00%	-100.00%
Intra-Entity Exp-External	689XFR	0	0.00%	0	0.00%	0.00%
Total Transfers		33,000	0.21%	0	0.00%	-100.00%
Total Capital and Transfers		510,081	3.18%	460,580	2.77%	-9.70%
Total Expenses		16,040,511	100.00%	16,649,286	100.00%	3.80%

The University of Montana
 UM-Missoula
 Current Unrestricted Expenses
 Fiscal Year 2016
 Scholarships & Fellowships

Accounts	Level 1 Acct Code	Actual FY 2015	Percent Of Total Expense	Budget FY 2016	Percent Of Total Budget	Percent Change
Personal Services						
Contract Faculty	610FAC	0	0.00%	0	0.00%	0.00%
Contract Administrative	611ADM	0	0.00%	0	0.00%	0.00%
Classified	611CLS	0	0.00%	0	0.00%	0.00%
Graduate Assistants	611GST	0	0.00%	0	0.00%	0.00%
Contract Professional	611PRF	0	0.00%	0	0.00%	0.00%
Other Salaries	612OTS	0	0.00%	0	0.00%	0.00%
Other Compensation	613OTC	0	0.00%	0	0.00%	0.00%
Total Salaries and Wages		0	0.00%	0	0.00%	0.00%
Employee Benefits	614BEN	0	0.00%	0	0.00%	0.00%
Employee Waivers	614BNW	0	0.00%	0	0.00%	0.00%
Termination Benefits	615TRB	0	0.00%	0	0.00%	0.00%
Termination Pay	615TRP	0	0.00%	0	0.00%	0.00%
Other Benefits	619OTB	0	0.00%	0	0.00%	0.00%
Total Benefits		0	0.00%	0	0.00%	0.00%
Total Personal Services		0	0.00%	0	0.00%	0.00%
Operating Expenses						
Contracted Services	621SRV	0	0.00%	0	0.00%	0.00%
Supplies	622SUP	0	0.00%	0	0.00%	0.00%
Communications	623COM	0	0.00%	0	0.00%	0.00%
Travel	624TRV	0	0.00%	0	0.00%	0.00%
Rent	625RNT	0	0.00%	0	0.00%	0.00%
Utilities	626UTL	0	0.00%	0	0.00%	0.00%
Repairs & Maintenance	627MNT	0	0.00%	0	0.00%	0.00%
Other	628OTH	0	0.00%	0	0.00%	0.00%
Waivers & Scholarships	628WAV	15,337,066	100.00%	13,767,816	100.00%	-10.23%
Sponsored Programs Indirect Cost	690IDC	0	0.00%	0	0.00%	0.00%
Costs of Goods Sold	629CGS	0	0.00%	0	0.00%	0.00%
Total Operating Expenses		15,337,066	100.00%	13,767,816	100.00%	-10.23%
Capital and Transfers						
Capital Equipment	631CEQ	0	0.00%	0	0.00%	0.00%
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	0	0.00%	0	0.00%	0.00%
Total Capital		0	0.00%	0	0.00%	0.00%
Mandatory Transfer Out	687MXF	0	0.00%	0	0.00%	0.00%
NonMandatory Transfer Out	688NXF	0	0.00%	0	0.00%	0.00%
Intra-Entity Exp-External	689XFR	0	0.00%	0	0.00%	0.00%
Total Transfers		0	0.00%	0	0.00%	0.00%
Total Capital and Transfers		0	0.00%	0	0.00%	0.00%
Total Expenses		15,337,066	100.00%	13,767,816	100.00%	-10.23%

The University of Montana
UM-Missoula
5 Year Comparison by Program
Fiscal Year 2016

Bud 220

Program	Actual 2012	Actual 2013	Actual 2014	Actual 2015	Budget 2016	Percent Change
Instruction	77,352,565	76,702,263	75,938,561	78,963,450	80,795,329	2.32%
Organized Research	2,400,564	3,933,524	2,991,967	2,499,009	2,237,713	-10.46%
Public Service	1,452,114	1,481,283	1,483,611	1,479,350	1,400,432	-5.33%
Academic Support	19,197,266	20,135,721	20,279,332	20,690,936	19,912,956	-3.76%
Student Services	9,856,583	10,629,501	10,639,138	10,782,188	10,076,619	-6.54%
Institutional Support	15,030,921	15,841,952	12,493,160	14,145,342	12,926,362	-8.62%
Operation and Maintenance of Plant	17,092,385	16,414,194	16,302,282	16,040,511	16,649,286	3.80%
Total	142,382,399	145,138,439	140,128,052	144,600,787	143,998,697	-0.42%
Scholarships and Fellowships	13,558,943	13,419,248	14,534,594	15,337,066	13,767,816	-10.23%
Total	155,941,341	158,557,686	154,662,647	159,937,853	157,766,513	-1.36%

UM-Missoula

Statement of Waivers and Scholarships

Fiscal Year 2016

Accounts	Account Code	Actual FY 2015	Percent Of Total Expense	Budget FY 2016	Percent Of Total Budget	Percent Change
Campus Discretionary Waivers						
Undergraduate						
Res Tuition Waiver-Undergraduate	62829	945,722	6.16%	1,177,970	8.55%	24.56%
Non-Res Tuition Waiver-Undergrad	62846	219,317	1.43%	321,005	2.33%	46.37%
Custodial Student	62874B	1,193	0.01%	10,000	0.07%	738.36%
Senior Citizens	62874G	62,477	0.41%	35,000	0.25%	-43.98%
Total Undergraduate		1,228,709	8.00%	1,543,975	11.21%	25.66%
Graduate						
Res Tuition Waiver-Graduate	62820	101,268	0.66%	300,829	2.18%	197.06%
Non-Res Tuition Waiver-Graduate	62820A	58,774	0.38%	146,131	1.06%	148.63%
GTA/GRA Waiver	62820T	1,365,440	8.90%	1,250,130	9.08%	-8.44%
Total Graduate		1,525,482	9.94%	1,697,090	12.32%	11.25%
Athletic						
Res Tuition Waiver-Athletics	62829A	284,332	1.85%	388,458	2.82%	36.62%
Non-Res Tuition Waiver-Athletics	62846A	2,375,782	15.48%	2,419,962	17.57%	1.86%
Total Athletic		2,660,113	17.33%	2,808,420	20.39%	5.58%
Other						
Other Tuition Waivers	62874	6,246,875	40.70%	4,383,910	31.83%	-29.82%
Scholarships & Fellowships	62828	68,035	0.44%	0	0.00%	-100.00%
Yellow Ribbon Program	62874Y	725,912	4.73%	580,421	4.21%	-20.04%
Total Other		7,040,822	45.87%	4,964,331	36.04%	-29.49%
Total Campus Discretionary Waiver		12,455,126	81.14%	11,013,816	79.96%	-11.57%
Board of Regents Designated						
Waivers and Scholarships						
American Indian Waiver	62874E	1,359,515	8.86%	1,156,000	8.39%	-14.97%
Employee Waiver	62874T	338,345	2.20%	287,500	2.09%	-15.03%
Dependent Waiver	62874R	214,924	1.40%	287,500	2.09%	33.77%
Veteran	62874H	44,480	0.29%	75,000	0.54%	68.62%
Peace & Fire Orphans	62874F	2,087	0.01%	0	0.00%	-100.00%
War Orphans/Prisoners of War	62874J	0	0.00%	0	0.00%	0.00%
September 11, 2001 Victim	62874S	0	0.00%	0	0.00%	0.00%
Community College Honor	62874A	29,002	0.19%	10,000	0.07%	-65.52%
MUS High School Honor	62874C	897,377	5.85%	900,000	6.53%	0.29%
National Merit	62874D	9,373	0.06%	45,000	0.33%	380.11%
Total Waivers and Scholarships		2,895,102	18.86%	2,761,000	20.04%	-4.63%
Total Board of Regents Designated		2,895,102	18.86%	2,761,000	20.04%	-4.63%
Total Expenses		15,350,228	100.00%	13,774,816	100.00%	-10.26%

The University of Montana
UM-Missoula
Current Unrestricted Revenues
Fiscal Year 2016

Accounts	Level 1 Acct Code	Actual FY 2015	Percent Of Total	Budget FY 2016	Percent Of Total Budget	Percent Change
Tuition and Fees						
Registration Fee	515REG	841,343	0.53%	805,443	0.51%	-4.27%
Resident Tuition	500RES	37,576,853	23.62%	34,999,913	22.18%	-6.86%
Non-resident Tuition	505NON	47,278,456	29.71%	49,375,779	31.30%	4.44%
WUE Tuition	505WUE	4,840,104	3.04%	4,850,579	3.07%	0.22%
Other Tuition	507OTH	0	0.00%	0	0.00%	0.00%
Admissions Fees	515ADM	342,697	0.22%	284,507	0.18%	-16.98%
Program Tuition & Fees	520PRG	3,514,261	2.21%	3,489,197	2.21%	-0.71%
Total Tuition and Fees		94,393,714	59.32%	93,805,418	59.46%	-0.62%
State Allocations						
Hi-Ed General Fund Revenue	555GEN	52,333,733	32.89%	53,415,969	33.86%	2.07%
Hi-Ed Millage Revenue	555MIL	6,930,947	4.36%	6,696,762	4.24%	-3.38%
Other OCHE/State Funding	555SPE	3,180,079	2.00%	3,057,000	1.94%	-3.87%
Total State Allocations		62,444,759	39.24%	63,169,731	40.04%	1.16%
Other Revenues						
Investments	540INV	229,102	0.14%	266,972	0.17%	16.53%
Financial Aid	562FNA	163,850	0.10%	147,114	0.09%	-10.21%
Other Student Fees	532OSF	256,480	0.16%	233,717	0.15%	-8.88%
Sales & Service	570SAS	0	0.00%	0	0.00%	0.00%
Carry Forward Funds	585CAR	0	0.00%	129,732	0.08%	0.00%
Other Revenue	580OTH	14,439	0.01%	13,829	0.01%	-4.22%
Total Other Revenues		663,871	0.42%	791,364	0.50%	19.20%
Transfers						
Mandatory Transfer-In	557MNX	0	0.00%	0	0.00%	0.00%
Non-Mandatory Transfer-In	557NMX	1,615,861	1.02%	0	0.00%	-100.00%
Total Transfers		1,615,861	1.02%	0	0.00%	-100.00%
Total Revenues		159,118,205	100.00%	157,766,513	100.00%	-0.85%

**The University of Montana
UM-Missoula
Budget for Auxiliary Funds
FY16**

Reporting Fund	Beginning Fund Balance	Revenue	Transfers In	Total Revenue	Compensation & Benefits	Operating & Capital	Transfers Out	Total Expenses	Less Compensated Absences	Ending Fund Balance
Bookstore	0	0	0	0	0	0	0	0	0	0
Dining/Food Services	-64,816	12,920,697	0	12,920,697	5,649,906	7,023,397	247,394	12,920,697	247,656	182,840
Health Services	-163,782	6,548,162	0	6,548,162	5,187,853	1,483,510	50,000	6,721,363	491,616	154,633
Other Auxiliary Non-Pledged	68,321	1,026,440	13,000	1,039,440	261,604	578,823	75,000	915,427	25,109	217,443
Other Auxiliary Pledged	2,305,504	10,034,137	42,800	10,076,937	4,938,797	3,139,821	2,288,005	10,366,623	544,548	2,560,366
Parking	-136,293	2,225,186	0	2,225,186	1,443,682	453,305	290,937	2,187,924	134,602	35,572
Rentals	52,152	476,802	0	476,802	68,180	255,692	106,773	430,645	325	98,634
Student Housing	965,255	14,917,211	0	14,917,211	5,073,039	4,326,673	5,531,317	14,931,029	311,755	1,263,192
Student Union	229,046	3,630,143	0	3,630,143	2,041,894	1,294,864	284,608	3,621,366	163,718	401,541
Totals	3,255,388	51,778,778	55,800	51,834,578	24,664,955	18,556,085	8,874,034	52,095,074	1,919,328	4,914,220

Less

**The University of Montana
UM-Missoula
Actuals for Auxiliary Funds
FY15**

Reporting Fund	Beginning Fund Balance	Revenue	Transfers In	Total Revenue	Compensation & Benefits	Operating & Capital	Transfers Out	Total Expenses	Less Compensated Absences	Ending Fund Balance
Bookstore	0	0	0	0	0	0	0	0	0	0
Dining/Food Services	27,166	12,821,929	0	12,821,929	5,338,580	6,865,090	710,242	12,913,912	247,656	182,840
Health Services	-211,623	6,412,658	0	6,412,658	4,679,444	1,438,951	246,421	6,364,817	491,616	327,834
Other Auxiliary Non-Pledged	68,658	968,526	42,000	1,010,526	302,380	611,428	97,055	1,010,864	25,109	93,430
Other Auxiliary Pledged	2,915,902	10,986,352	133,521	11,119,873	4,842,916	3,488,930	3,398,425	11,730,271	544,548	2,850,052
Parking	47,599	2,106,693	162	2,106,855	1,505,405	485,791	299,551	2,290,747	134,602	-1,690
Rentals	-6,991	555,299	130,000	685,299	145,243	274,341	206,572	626,156	325	52,477
Student Housing	943,093	15,183,599	3,780	15,187,379	4,748,869	3,877,892	6,538,456	15,165,217	311,755	1,277,010
Student Union	394,167	3,643,221	0	3,643,221	1,962,401	1,203,570	642,371	3,808,342	163,718	392,764
Totals	4,177,972	52,678,278	309,462	52,987,740	23,525,238	18,245,993	12,139,093	53,910,325	1,919,328	5,174,716

**The University of Montana
UM-Missoula
Budget for Designated Funds
FY16**

Reporting Fund	Beginning Fund Balance	Revenue	Transfers In	Total Revenue	Compensation & Benefits	Operating & Capital	Transfers Out	Total Expenses	Less Compensated Absences	Ending Fund Balance
Associated Students	1,826,780	3,954,922	0	3,954,922	367,241	2,165,203	26,000	2,558,444	138,468	3,361,726
Athletics	1,147,070	8,727,437	20,000	8,747,437	2,621,087	5,081,462	1,720,612	9,423,161	154,765	626,111
Campus Sales & Services	2,355,284	5,241,187	488,763	5,729,950	1,965,255	4,090,439	258,919	6,314,613	118,426	1,889,047
Continuing Education	579,473	1,733,821	65,000	1,798,821	853,528	744,713	253,612	1,851,853	73,850	600,291
Designated Gifts	0	0	0	0	0	0	0	0	0	0
Designated Scholarships	197,068	477,761	142,200	619,961	0	623,350	0	623,350	0	193,679
F&A Sponsored Programs	3,568,358	7,971,836	59,000	8,030,836	2,562,162	3,657,007	2,454,022	8,673,191	260,377	3,186,380
Fees	1,112,050	2,750,568	13,570	2,764,138	587,424	1,632,704	602,000	2,822,128	39,297	1,093,357
General Designated	12,337,897	5,825,179	323,538	6,148,717	3,997,527	5,977,722	625,268	10,600,517	2,815,621	10,701,718
Instructional Fees	593,526	877,886	1,000	878,886	88,581	809,068	0	897,649	10,996	585,759
Sales & Services	3,233,675	6,306,722	21,350	6,328,072	2,390,919	4,077,356	66,500	6,534,775	173,340	3,200,312
Totals	26,951,181	43,867,319	1,134,421	45,001,740	15,433,724	28,859,024	6,006,933	50,299,681	3,785,139	25,438,379

**The University of Montana
UM-Missoula
Actuals for Designated Funds
FY15**

Reporting Fund	Beginning Fund Balance	Revenue	Transfers In	Total Revenue	Compensation & Benefits	Operating & Capital	Transfers Out	Total Expenses	Less Compensated Absences	Ending Fund Balance
Associated Students	1,785,452	4,025,495	13,657	4,039,151	1,833,883	2,137,715	26,225	3,997,824	138,468	1,965,248
Athletics	916,933	9,181,922	165,378	9,347,299	2,598,137	5,850,371	668,655	9,117,163	154,765	1,301,835
Campus Sales & Services	3,148,858	5,497,910	519,663	6,017,573	1,911,883	4,027,435	871,829	6,811,147	118,426	2,473,710
Continuing Education	605,366	2,029,140	0	2,029,140	1,042,886	759,466	252,680	2,055,033	73,850	653,323
Designated Gifts	0	0	0	0	0	0	0	0	0	0
Designated Scholarships	298,630	927,934	141,551	1,069,484	0	1,171,047	0	1,171,047	0	197,068
F&A Sponsored Programs	2,898,727	8,187,156	136,938	8,324,094	1,969,471	2,904,006	2,780,986	7,654,463	260,377	3,828,735
Fees	1,095,709	3,206,375	0	3,206,375	633,671	1,995,696	546,968	3,176,335	39,297	1,165,046
General Designated	8,525,328	7,829,538	3,524,842	11,354,380	4,129,884	1,593,763	1,831,863	7,555,510	2,815,621	15,139,818
Instructional Fees	550,392	855,797	0	855,797	51,365	761,297	0	812,662	10,996	604,522
Sales & Services	3,051,793	7,722,645	20,827	7,743,472	3,081,088	4,374,984	105,518	7,561,590	173,340	3,407,015
Totals	22,877,189	49,463,910	4,522,856	53,986,766	17,252,270	25,575,780	7,084,723	49,912,773	3,785,139	30,736,320

The University of Montana
UM-Missoula
Budget for Endowment Funds
FY16

Reporting Fund	Beginning Fund Balance	Revenue	Transfers In	Total Revenue	Compensation & Benefits	Operating & Capital	Transfers Out	Total Expenses	Less Compensated Absences	Ending Fund Balance
Endowment	20,328,748	2,000	0	2,000	0	0	6,200	6,200	0	20,324,548
Totals	20,328,748	2,000	0	2,000	0	0	6,200	6,200	0	20,324,548

**The University of Montana
UM-Missoula
Actuals for Endowment Funds
FY15**

Reporting Fund	Beginning Fund Balance	Revenue	Transfers In	Total Revenue	Compensation & Benefits	Operating & Capital	Transfers Out	Total Expenses	Less Compensated Absences	Ending Fund Balance
Endowment	20,333,592	1,355	0	1,355	0	0	6,199	6,199	0	20,328,748
Totals	20,333,592	1,355	0	1,355	0	0	6,199	6,199	0	20,328,748

The University of Montana
UM-Missoula
Budget for Loan Funds
FY16

<u>Reporting Fund</u>	<u>Beginning Fund Balance</u>	<u>Revenue</u>	<u>Transfers In</u>	<u>Total Revenue</u>	<u>Compensation & Benefits</u>	<u>Operating & Capital</u>	<u>Transfers Out</u>	<u>Total Expenses</u>	<u>Less Compensated Absences</u>	<u>Ending Fund Balance</u>
Federal & State Loan	10,178,935	180,500	0	180,500	0	98,000	0	98,000	0	10,261,435
Institutional Loan	1,292,126	23,500	20,000	43,500	0	4,700	0	4,700	0	1,330,926
Private Loan	240,803	20,000	0	20,000	0	20,000	0	20,000	0	240,803
Totals	11,711,864	224,000	20,000	244,000	0	122,700	0	122,700	0	11,833,164

The University of Montana
UM-Missoula
Actuals for Loan Funds
FY15

Reporting Fund	Beginning Fund Balance	Revenue	Transfers In	Total Revenue	Compensation & Benefits	Operating & Capital	Transfers Out	Total Expenses	Less Compensated Absences	Ending Fund Balance
Federal & State Loan	10,089,812	186,822	0	186,822	0	97,699	0	97,699	0	10,178,935
Institutional Loan	1,253,499	43,325	0	43,325	0	4,698	0	4,698	0	1,292,126
Private Loan	236,717	4,080	0	4,080	0	-6	0	-6	0	240,803
Totals	11,580,029	234,227	0	234,227	0	102,392	0	102,392	0	11,711,864

**The University of Montana
UM-Missoula
Budget for Plant Funds
FY16**

<u>Reporting Fund</u>	<u>Beginning Fund Balance</u>	<u>Revenue</u>	<u>Transfers In</u>	<u>Total Revenue</u>	<u>Compensation & Benefits</u>	<u>Operating & Capital</u>	<u>Transfers Out</u>	<u>Total Expenses</u>	<u>Less Compensated Absences</u>	<u>Ending Fund Balance</u>
Renewal/Replacement	13,871,739	678,000	7,600,000	8,278,000	600,000	4,140,000	4,600,000	9,340,000	0	12,809,739
Retirement of Indebtedness	3,037,303	1,900,000	12,190,000	14,090,000	0	11,345,000	2,745,000	14,090,000	0	3,037,303
Unexpended Plant	13,823,157	5,930,000	22,150,000	28,080,000	0	11,100,000	16,400,000	27,500,000	0	14,403,157
Totals	30,732,198	8,508,000	41,940,000	50,448,000	600,000	26,585,000	23,745,000	50,930,000	0	30,250,198

**The University of Montana
UM-Missoula
Actuals for Plant Funds
FY15**

<u>Reporting Fund</u>	<u>Beginning Fund Balance</u>	<u>Revenue</u>	<u>Transfers In</u>	<u>Total Revenue</u>	<u>Compensation & Benefits</u>	<u>Operating & Capital</u>	<u>Transfers Out</u>	<u>Total Expenses</u>	<u>Less Compensated Absences</u>	<u>Ending Fund Balance</u>
Renewal/Replacement	14,031,855	698,274	7,203,033	7,901,307	597,093	5,263,582	2,200,748	8,061,423	0	13,871,739
Retirement of Indebtedness	3,562,265	1,737,595	11,958,749	13,696,344	0	11,817,998	2,403,309	14,221,306	0	3,037,303
Unexpended Plant	16,559,862	6,964,712	16,268,758	23,233,470	0	9,785,434	16,184,741	25,970,176	0	13,823,157
Totals	34,153,983	9,400,581	35,430,540	44,831,121	597,093	26,867,014	20,788,798	48,252,905	0	30,732,198

**The University of Montana
UM-Missoula
Budget for Restricted Funds
FY16**

Reporting Fund	Beginning Fund Balance	Revenue	Transfers In	Total Revenue	Compensation & Benefits	Operating & Capital	Transfers Out	Total Expenses	Less Compensated Absences	Ending Fund Balance
Financial Aid Programs	24,618	21,396,160	0	21,396,160	889,115	20,507,045	0	21,396,160	0	24,618
Other Restricted	43,477	0	0	0	0	0	0	0	0	43,477
Private Gifts & Scholarships	2,920,531	16,268,250	313,142	16,581,392	3,729,268	12,594,124	82,000	16,405,392	0	3,096,531
Restricted Spon Prog GAAP	335,237	-335,237	0	-335,237	0	0	0	0	0	0
Restricted Sponsored Programs	-335,237	69,835,237	500,000	70,335,237	45,842,410	24,157,590	0	70,000,000	0	0
Totals	2,988,626	107,164,410	813,142	107,977,552	50,460,793	57,258,759	82,000	107,801,552	0	3,164,626

**The University of Montana
UM-Missoula
Actuals for Restricted Funds
FY15**

Reporting Fund	Beginning Fund Balance	Revenue	Transfers In	Total Revenue	Compensation & Benefits	Operating & Capital	Transfers Out	Total Expenses	Less Compensated Absences	Ending Fund Balance
Financial Aid Programs	16,567	20,183,859	14,000	20,197,859	592,525	19,597,283	0	20,189,809	0	24,618
Other Restricted	43,024	452	0	452	0	0	0	0	0	43,477
Private Gifts & Scholarships	2,730,946	16,772,471	20,452	16,792,924	4,708,704	11,795,441	99,194	16,603,339	0	2,920,531
Restricted Spon Prog GAAP	-477,946	-9,695,681	0	-9,695,681	-2,164,217	-8,344,647	0	-10,508,864	0	335,237
Restricted Sponsored Programs	477,946	63,774,501	-14,890	63,759,611	37,206,373	26,922,296	444,125	64,572,795	0	-335,237
Totals	2,790,538	91,035,603	19,562	91,055,165	40,343,385	49,970,373	543,319	90,857,077	0	2,988,626

**THE MONTANA UNIVERSITY SYSTEM
COMPARATIVE STATEMENT OF TUITION WAIVERS AND SCHOLARSHIPS**

CHE104

NAME							CODE		
University of Montana - Missoula							51030		
DESCRIPTION	Original Op Plan FY15		Actual FY15		Budgeted FY16		Actual FY15 to Budgeted FY16		
	FTE Equivalent	Tuition Revenue Waived	FTE Equivalent	Tuition Revenue Waived	FTE Equivalent	Tuition Revenue Waived	% Change in Utilization	% Change in Tuition Revenue Waived	
Discretionary									
Resident									
Resident Undergrad	397.78	1,854,870	400.50	1,867,534	396.71	1,849,870	-0.9%	-0.9%	
Resident Dual Credit	0.00								
Resident Athletics	96.14	448,294	60.98	284,332	83.31	388,458	36.6%	36.6%	
Senior Citizens	7.51	35,000	13.40	62,477	7.51	35,000	-44.0%	-44.0%	
Custodial Students	2.14	10,000	0.26	1,193	2.14	10,000	738.2%	738.2%	
Resident Graduate	52.67	293,527	79.24	441,585	53.99	300,829	-31.9%	-31.9%	
SUBTOTAL	556.24	2,641,691	554.37	2,657,121	543.66	2,584,157	-1.9%	-2.7%	
Non-Resident									
NR Undergraduate	235.11	5,033,015	253.69	5,430,642	182.93	4,033,015	-27.9%	-25.7%	
NR Athletics	113.05	2,419,962	110.98	2,375,782	109.76	2,419,962	-1.1%	1.9%	
NR Graduate	59.35	1,401,461	62.33	1,471,958	57.41	1,396,261	-7.9%	-5.1%	
NR WICHE	0.00		0.00		0.00				
PhD/MSSE	0.00		0.00		0.00				
SUBTOTAL	407.50	8,854,438	427.00	9,278,382	350.10	7,849,238	-18.0%	-15.4%	
Designated									
Native American	243.80	1,136,832	247.31	1,153,227	247.91	1,156,000	0.2%	0.2%	
Veterans	16.08	75,000	9.54	44,480	16.08	75,000	68.6%	68.6%	
Resident Faculty & Staff	61.66	287,500	72.56	338,345	61.66	287,500	-15.0%	-15.0%	
Resident Employee Dependents	61.66	287,500	46.09	214,924	61.66	287,500	33.8%	33.8%	
War Orphans/Peace Officers	0.00		0.45	2,087	0.00				
Community Colleges	2.14	10,000	6.22	29,002	2.14	10,000	-65.5%	-65.5%	
High School Honors	193.01	900,000	192.45	897,377	193.01	900,000	0.3%	0.3%	
National Merit	9.65	45,000	2.01	9,373	9.65	45,000	380.1%	380.1%	
Yellow Ribbon Program	69.33	580,421	86.71	725,912	69.33	580,421	-20.0%	-20.0%	
Other	0.00	-	0.00		0.00				
SUBTOTAL	657.33	3,322,253	663.33	3,414,727	661.44	3,341,421	-0.3%	-2.1%	
Scholarships									
Total Tuition Waived	1,621.07	14,818,382	1,644.70	15,350,229	1,555.19	13,774,816	-5.4%	-10.3%	

Tuition Waiver are valued as follows:
AY Tuition and Registration Fees/FTE:

	FY15	FY16
Resident Undergraduate	4,663	4,663
Resident Graduate	5,573	5,572
Non-Resident Undergraduate	21,407	22,047
Non-Resident Graduate	23,615	24,322

**THE MONTANA UNIVERSITY SYSTEM
ALL FUNDS
FTE EMPLOYEE DATA**

UNIT	University of Montana - Missoula				
51030	ACTUAL FY 2015	PER- CENT	BUDGETED FY 2016	PER- CENT	INCR. (DECR.)
CURRENT UNRESTRICTED FUND: *					
Contract Faculty (AY)	658.35	39.8%	636.36	41.2%	1.4%
Contract Administrative	50.24	3.0%	51.34	3.3%	0.3%
Contract Professional	146.61	8.9%	134.55	8.7%	-0.1%
Classified	546.89	33.1%	550.15	35.6%	2.6%
GTA	152.08	9.2%	116.69	7.6%	-1.6%
GRA	6.35	0.4%	1.57	0.1%	-0.3%
Part-Time and Other	93.89	5.7%	53.21	3.4%	-2.2%
TOTAL	1,654.41	100.0%	1,543.87	100.0%	
RESTRICTED:					
Contract Faculty (AY)	96.60	19.4%	123.60	17.6%	-1.9%
Contract Administrative	5.90	0.6%	7.60	1.1%	0.5%
Contract Professional	177.90	30.8%	227.50	32.3%	1.6%
Classified	54.30	10.9%	69.50	9.9%	-1.1%
GTA	6.80	1.0%	8.70	1.2%	0.3%
GRA	113.90	22.7%	145.70	20.7%	-2.0%
Part-Time and Other	95.00	17.3%	121.60	17.3%	0.0%
TOTAL	550.40	100.0%	704.20	100.0%	
DESIGNATED:					
Contract Faculty (AY)	12.76	4.4%	16.17	1.0%	-3.4%
Contract Administrative	1.17	0.4%	0.40	0.0%	-0.4%
Contract Professional	44.58	15.5%	47.23	3.1%	-12.4%
Classified	102.60	35.6%	80.31	5.2%	-30.4%
GTA	4.39	1.5%	0.85	0.1%	-1.5%
GRA	3.45	1.2%	1.49	0.1%	-1.1%
Part-Time and Other	119.22	41.4%	72.44	4.7%	-36.7%
TOTAL	288.17	100.0%	218.89	100.0%	
AUXILIARY:					
Contract Faculty (AY)	0.50	0.1%	0.50	0.1%	0.0%
Contract Administrative	7.42	1.5%	7.00	1.5%	0.0%
Contract Professional	21.77	4.4%	25.84	5.6%	1.2%
GTA	0.01	0.0%	-	0.0%	0.0%
GRA	0.55	0.1%	-	0.0%	-0.1%
Classified	275.53	55.7%	273.20	59.6%	3.9%
Part-Time and Other	188.62	38.2%	151.62	33.1%	-5.1%
TOTAL	494.40	100.0%	458.16	100.0%	
TOTAL FTE:					
Contract Faculty (AY)	768.21	25.7%	776.63	26.6%	0.8%
Contract Administrative	64.73	2.2%	66.34	2.3%	0.1%
Contract Professional	390.86	13.1%	435.12	14.9%	1.8%
Classified	979.32	32.8%	973.16	33.3%	0.5%
GTA	163.27	5.5%	126.24	4.3%	-1.1%
GRA	124.25	4.2%	148.76	5.1%	0.9%
Part-Time and Other	496.73	16.6%	398.87	13.6%	-3.0%
TOTAL	2,987.38	100.0%	2,925.12	100.0%	

Comments

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

NAME				CODE	
University of Montana - Missoula				51030	
DESCRIPTION	BOR POLICY 910.10 Retirement Costs	BOR POLICY 901.15 Enrollment Contingency Account	BOR POLICY 901.6 Reverted Appropriations	BOR POLICY 901.13 Scholarships & Stipends	
1. Effective Date of Board Policy	January 2004	May 2005	November 1999	May 2003	
2. Date Reserve Fund Established by Campus	FY 2003	FY2010	FY 1992	FY 2013	
3. Fund Code (BANNER)	338145	338147 & 338149 ^{note 2}	372291	338143	
4. Financial Summary					
Fund Balance - FYE 2014 (Actual)	1,022,504	1,158,158	192,651	-	
+ Revenues, Transfers In (Actual FY15)	-	-	20,195	-	
- Expenditures, Transfers Out (Actual FY15)	(970,795)	(645,066)	-	-	
Fund Balance - FYE 2015 (Actual)	51,709	513,092	212,846	-	
+ Revenues, Transfers In (Projected FY16)	-	-	-	-	
- Expenditures, Transfers Out (Projected FY16)	-	-	-	-	
Fund Balance - FYE 2016 (Projected)	51,709	513,092	212,846	-	
5. Required Reports					
a. Is a long-term deferred maintenance and equipment/fixed asset plan on file with OCHE?	N/A	N/A	note 1	N/A	
b. Has the required annual business plan for FY16 been submitted and approved by OCHE?	N/A	N/A	N/A	N/A	
c. Has the required documentation for the FY16 transfers out of this reserve fund been submitted to OCHE?	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. See attached list of planned long-term deferred maintenance projects for FY16 and future fiscal years.

note 2 - Reserve Revolving fund code 338149 was established in BANNER for the Montana Digital Academy.

note 3 - UM-Missoula holds a reserve fund for OCHE. The FY2014 ending fund balance was \$355,000. The FY15 revenues were \$824,949 with no expenditures. The FY15 ending fund balance is \$1,179,949.

THE UNIVERSITY OF MONTANA - MISSOULA

Negative Fund Balance Report

Analysis as of FYE 6/30/15

The University had the following negative fund balances to report at 6/30/15:

Auxiliary Funds:

Parking

In FY15, Parking revenues did not keep pace with the increase in expenses of almost \$113,000, due primarily from anticipated increase in compensation and benefit costs, which caused the negative fund balance of \$1,690 at 6/30/15. Parking raised the cost of parking permits for FY16, which should eliminate the negative fund balance by the end of the fiscal year.

THE UNIVERSITY OF MONTANA - MISSOULA

Negative Cash Balance Report

Analysis as of FYE 6/30/15

Negative Cash Balances

The University does not have any negative cash balances to report at 6/30/15, for funds that have been negative for two consecutive years.

Bonded Indebtedness Report

Campus: **The University of Montana**

Date: **June 30, 2015**

REVENUE BONDS ISSUE	ORIGINAL AMOUNT OF ISSUE	USES OF FUNDS - PROJECTS/AMOUNTS	PLEGGED REVENUES	FY 14 DEBT SERVICE RATIO	OUTSTANDING PRINCIPAL BALANCE AT JUNE 30,2015	FY2015 PRINCIPAL & INTEREST PAYMENT Actual	FY2016 PRINCIPAL & INTEREST PAYMENT Est	FY2017 PRINCIPAL & INTEREST PAYMENT Est	FY2018 PRINCIPAL & INTEREST PAYMENT Est
Series N, 2015	\$ 20,500,000	The Series N 2015 bonds were issues for the purpose of refunding the remaining outstanding Series J bond issuance and pay the cost of issuance of Series N.	Net Auxiliary Facility Operating Revenues, Investment Income, Student Fees, Academic Facility Fee, Events Revenue, continuing Education Revenue, Land Grant Income	2.90 Series I,J,K,L, M	\$ 106,788,030	\$ 11,720,395	\$ 11,782,017	\$ 11,794,499	\$ 11,798,993
1 Series M, 2013	\$ 7,891,000	The Series M 2013 bonds were issued for the purpose of financing construction projects and paying cost of issuance of the Series M 2013 bonds. In Butte, Prospector Residence Hall Restroom Renovation \$1,246,913. In Missoula, Technology Modular Units \$1,870,791, Gilkey Executive Education Center \$1,490,000, Adams Center Basement \$100,000 and Interdisciplinary Science Building (ISB) \$3,152,526.	Net Auxiliary Facility Operating Revenues, Investment Income, Student Fees, Academic Facility Fee, Events Revenue, continuing Education Revenue, Land Grant Income						
2 Series L, 2012	\$ 39,415,000	The Series L taxable and tax-exempt bonds were issued in the amount of \$39,415,000 to refund the remaining outstanding Series F and G bond issuances, and a portion of the Series I issuance, and pay the cost of issuance of Series L	Net Auxiliary Facility Operating Revenues, Investment Income, Student Fees, Academic Facility Fee, Events Revenue, continuing Education Revenue, Land Grant Income						
3 Series K, 2010	\$ 48,415,000	The Series K Taxable Bonds were issued in the amount of \$41,224,997 to partially refund the 1999 Series F and pay costs of issuance of the Series K 2010 Taxable Bonds. The Series K Tax-Exempt bonds were issued for the purpose of refunding \$5,760,000 of the 1998 Series E and paying costs of issuance of the Series K 2010 Tax-Exempt Bonds	Net Auxiliary Facility Operating Revenues, Investment Income, Student Fees, Academic Facility Fee, Events Revenue, continuing Education Revenue, Land Grant Income						
4 Series J, 2005	\$ 31,095,000	Advance refund a portion of Series F, 1999; Missoula: Interdisciplinary Research Building (\$12,000,000), Steam Line Replacement (\$1,800,000), Journalism Building Remodel (\$750,000), Avian Research Facility (\$750,000); Butte/Dillon: Sprinkler systems (\$350,000)	Net Auxiliary Facility Operating Revenues, Investment Income, Student Fees, Academic Facility Fee, Events Revenue, continuing Education Revenue, Land Grant Income						
5 Series I, 2004	\$ 40,490,000	Current refunding Series A, 1993 (\$30,540,000); Missoula: Addition to Skaggs Building & Various Deferred Maintenance Projects (\$9,950,000)	Net Auxiliary Facility Operating Revenues, Investment Income, Student Fees, Academic Facility Fee, Events Revenue, continuing Education Revenue, Land Grant Income						
Total Bonded Indebtedness					\$ 106,788,030				

Bonded Indebtedness Report

Campus: The University of Montana

Date: June 30, 2015

	OTHER LONG TERM DEBT - SOURCE	ORIGINAL BALANCE	USES OF FUNDS - PROJECTS / AMOUNTS	REVENUE STREAM IDENTIFIED FOR REPAYMENT	JUNE 30, 2014 BALANCE	JUNE 30, 2015 BALANCE	PERCENT CHANGE FY14 TO FY15			
1-B	InterCap-MSTA	\$ 501,375	Research	Indirect Cost Assessment	\$ 409,867	\$ 405,103	-1%			
2-B	InterCap	\$ 2,340,000	HPER Building Renovation Expansion	User Fees	\$ 2,059,652	\$ 1,919,005	-7%			
3-B	SBCEP Loans	\$ 296,999	Campus Wide Mechanical Insulation	User Fees	\$ 273,810	\$ 249,925	-9%			
4-H	SBCEP Loans	\$ 828,204	Airport Facility, Donaldson Building, Energy Upgrade Package	User Fees	\$ 750,614	\$ 712,733	-5%			
5-M	InterCap Loans	\$ 2,218,588	Park-n-Ride construction, Washington-Grizzly Stadium Lights, Real property @ 820 Arthur, Northern Tier Network Project, Bus Barn Construction, KUFM fundraising software/Hardware, O'Connor Center remodel, Purchase & Installation of IT Equipment	User Fees	\$ 2,032,173	\$ 1,129,421	-44%			
6-M	InterCap Loans - MSTA	\$ 3,509,627	Research	Indirect Cost Assessment	\$ 2,869,069	\$ 2,835,722	-1%			
7-M	Commercial Loan	\$ 470,000	Printing Press	User Fees	\$ 56,693	\$ 0	-100%			
8-M	Subordinated Bond Issue	\$ 319,000	Backflow Prevention Project	User Fees	\$ 224,000	\$ 192,000	-14%			
9-M	SBCEP Loans	\$ 5,509,965	Department of Environmental Quality Energy Savings Loans	User Fees	\$ 4,131,804	\$ 3,782,590	-8%			
10-D	InterCap	\$ 529,078	PE Electrical Repair, Purchase of 528 E Poindexter	Rent	\$ 435,155	\$ 391,761	-10%			
11-D	SBCEP Loans	\$ 1,718,446	Department of Environmental Quality Energy Savings Loans	User Fees	\$ 1,030,788	\$ 934,756	-9%			
Total Other Indebtedness					\$ 12,553,017					
TOTAL OUTSTANDING DEBT at June 30, 2015					\$ 119,341,047					

Inter-Entity Loan Status Report

Campus: **The University of Montana - Missoula**

Date: **June 30, 2015**

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 FY14	Ending Loan Balance FY15
June, 1990	\$900,000	Restricted/32100	Designated/33100	NA	\$0	NA	\$5,850,000	\$6,850,000

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: