

# University of Montana Western

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**University of Montana Western**  
**ALL FUNDS SUBJECT TO BOARD OF REGENTS APPROVAL**  
**FISCAL YEAR 2025**

Campus/Agency	Actual FY 2024	Budgeted FY 2025	Dollar Change Actual 2024 to Budgeted 2025	Percent Change Actual 2024 to Budgeted 2025
<b>University of Montana Western</b>				
Current Operating Unrestricted	\$ 16,538,864	\$ 17,114,196	\$ 575,332	3.5%
Current Restricted	6,047,595	6,868,901	821,306	13.6%
Current Designated	6,136,468	6,690,714	554,246	9.0%
Auxiliary Enterprises	6,200,633	6,812,100	611,467	9.9%
Loan & Endowment Funds	97,389	51,300	(46,089)	-47.3%
Plant Funds	3,411,891	6,016,568	2,604,677	76.3%
<b>TOTAL ALL FUNDS</b>	<u>\$ 38,432,840</u>	<u>\$ 43,553,779</u>	<u>\$ 5,120,939</u>	13.3%

**Montana University System**  
**Current Unrestricted Revenue**  
**FY24 Actuals to FY25 Budgeted**  
 Chart of Accounts: All  
 Reporting Units: UM-Western

Fiscal Year  
24

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 FY24	% of Total	Budget FY25	% of Total Budget	% Change	
Tuition and Fees*	Admissions Fees	515ADM	\$9,630	0.06%	\$0	0.00%	-100.00%	Net/Gross Tuition Net
	Non resident Tuition	505NON	\$469,602	2.84%	\$708,137	4.14%	50.80%	
	Program Tuition & Fees	520PRG	\$296,915	1.80%	\$297,315	1.74%	0.13%	
	Registration Fee	515REG	\$82,650	0.50%	\$87,300	0.51%	5.63%	
	Resident Tuition	500RES	\$3,585,167	21.68%	\$3,783,248	22.11%	5.53%	
	WUE Tuition	505WUE	\$2,186,057	13.22%	\$2,291,751	13.39%	4.83%	
	<b>Category Total</b>		<b>\$6,630,020</b>	<b>40.09%</b>	<b>\$7,167,751</b>	<b>41.88%</b>	<b>8.11%</b>	
State Allocations	Hi Ed General Fund Reven..	555GEN	\$7,388,267	44.67%	\$7,847,544	45.85%	6.22%	Reporting Units UM-Western
	Hi Ed Millage Revenue	555MIL	\$1,652,363	9.99%	\$1,622,363	9.48%	-1.82%	
	MUS Retirement Plan	555SPE	\$57,645	0.35%	\$58,116	0.34%	0.82%	
	Other OCHE/State Funding	555SPE	\$149,011	0.90%				
<b>Category Total</b>		<b>\$9,247,286</b>	<b>55.91%</b>	<b>\$9,528,023</b>	<b>55.67%</b>	<b>3.04%</b>		
Other Revenues	Carry Forward Funds	585CAR			\$283,222	1.65%		Fund All Org All Account All Program All Activity All Location All Fund Type All Account Type All
	Course Fees	530CRS	\$0	0.00%	\$0	0.00%		
	Federal Grants & Contracts	560FGC	\$0	0.00%				
	Financial Aid	562FNA	(\$13,419)	-0.08%	\$20,000	0.12%	-249.04%	
	Investments	540INV	\$103,445	0.63%	\$88,000	0.51%	-14.93%	
	Other Revenue	580OTH	(\$968)	-0.01%	\$3,000	0.02%	-409.82%	
	Other Student Fees	532OSF	\$38,603	0.23%	\$24,200	0.14%	-37.31%	
	Sales & Service	570SAS	\$8,644	0.05%				
State Grants & Contracts	560SGC	\$64,200	0.39%					
<b>Category Total</b>		<b>\$200,504</b>	<b>1.21%</b>	<b>\$418,422</b>	<b>2.44%</b>	<b>108.68%</b>		
Transfers	Non Mandatory Transfer In	557NMX	\$461,683	2.79%	\$0	0.00%	-100.00%	Fund Type All
	<b>Category Total</b>		<b>\$461,683</b>	<b>2.79%</b>	<b>\$0</b>	<b>0.00%</b>	<b>-100.00%</b>	
<b>Total Revenue</b>			<b>\$16,539,494</b>	<b>100.00%</b>	<b>\$17,114,196</b>	<b>100.00%</b>	<b>3.47%</b>	Account Type All

Chart of Accounts  
 MSU  
 UM

Ed Units or Agencies  
 Agencies  
 Ed Units

\* 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  
 FY24 Actuals to FY25 Budgeted  
 Chart of Accounts: All  
 Reporting Units: UM-Western

Fiscal Year  
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Period  
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FY Comparison  
Next FY

Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY24	% of Total	Budget FY25	% of Total Budget	% Change
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$5,035,034	30.44%	\$5,230,105	30.56%	3.87%
		Contract Administrat..	611ADM	\$598,782	3.62%	\$585,509	3.42%	-2.22%
		Classified	611CLS	\$2,377,855	14.38%	\$2,589,474	15.13%	8.90%
		Contract Professio..	611PRF	\$1,123,359	6.79%	\$1,338,837	7.82%	19.18%
		Other Salaries	612OTS	\$116,988	0.71%	\$25,200	0.15%	-78.46%
		Other Compensati..	613OTC	\$697	0.00%	\$0	0.00%	-100.00%
		<b>Subcategory Total</b>		<b>\$9,252,716</b>	<b>55.95%</b>	<b>\$9,769,125</b>	<b>57.08%</b>	<b>5.58%</b>
	Benefits	Employee Benefits	614BEN	\$3,423,712	20.70%	\$3,754,817	21.94%	9.67%
		Termination Pay	615TRP	\$95,555	0.58%	\$50,000	0.29%	-47.67%
		<b>Subcategory Total</b>		<b>\$3,519,266</b>	<b>21.28%</b>	<b>\$3,804,817</b>	<b>22.23%</b>	<b>8.11%</b>
		<b>Category Total</b>		<b>\$12,771,982</b>	<b>77.22%</b>	<b>\$13,573,942</b>	<b>79.31%</b>	<b>6.28%</b>
Operating Expenses	Operating Expenses	Communications	623COM	\$91,808	0.56%	\$154,737	0.90%	68.54%
		Contracted Services	621SRV	\$508,789	3.08%	\$531,629	3.11%	4.49%
		Cost of Goods Sold	629CGS					
		Other	628OTH	\$169,947	1.03%	\$456,139	2.67%	168.40%
		Rent	625RNT	\$71,579	0.43%	\$19,110	0.11%	-73.30%
		Repairs & Mainten..	627MNT	\$552,959	3.34%	\$431,266	2.52%	-22.01%
		Supplies	622SUP	\$353,891	2.14%	\$314,425	1.84%	-11.15%
		Travel	624TRV	\$391,202	2.37%	\$437,000	2.55%	11.71%
		Utilities	626UTL	\$317,416	1.92%	\$300,000	1.75%	-5.49%
		Waivers & Scholar..	628WAV	\$124,344	0.75%	\$210,748	1.23%	69.49%
	<b>Subcategory Total</b>		<b>\$2,581,935</b>	<b>15.61%</b>	<b>\$2,855,054</b>	<b>16.68%</b>	<b>10.58%</b>	
	<b>Category Total</b>		<b>\$2,581,935</b>	<b>15.61%</b>	<b>\$2,855,054</b>	<b>16.68%</b>	<b>10.58%</b>	
Capital and Transfers	Capital	Capital Building	643CBL					
		Capital Equipment	631CEQ	\$12,294	0.07%	\$300,000	1.75%	2340.15%
		Capital Other Impr..	645COI	\$0	0.00%			
		Debt Service	650DBT	\$289,267	1.75%			
		<b>Subcategory Total</b>		<b>\$301,561</b>	<b>1.82%</b>	<b>\$300,000</b>	<b>1.75%</b>	<b>-0.52%</b>
	Transfers	Mandatory Transf..	687MXF			\$20,000	0.12%	
		NonMandatory Tra..	688NXF	\$883,385	5.34%	\$365,200	2.13%	-58.66%
	<b>Subcategory Total</b>		<b>\$883,385</b>	<b>5.34%</b>	<b>\$385,200</b>	<b>2.25%</b>	<b>-56.40%</b>	
	<b>Category Total</b>		<b>\$1,184,946</b>	<b>7.16%</b>	<b>\$685,200</b>	<b>4.00%</b>	<b>-42.17%</b>	
<b>Total Expenses</b>				<b>\$16,538,864</b>	<b>100.00%</b>	<b>\$17,114,196</b>	<b>100.00%</b>	<b>3.48%</b>

Net/Gross Tuition  
Net

Chart of Accounts  
 MSU  
 UM

Ed Units or Agencies  
 Agencies  
 Ed Units

Reporting Units  
UM-Western

Fund  
All

Org  
All

Account  
All

Program  
All

Activity  
All

Location  
All

Fund Type  
All

Account Type  
All

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

Montana University System  
 Current Unrestricted Expenditures  
 FY24 Actuals to FY25 Budgeted  
 Chart of Accounts: All  
 Reporting Units: UM-Western

Fiscal Year  
24

Period  
14

FY Comparison  
Next FY

Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY24	% of Total	Budget FY25	% of Total Budget	% Change	
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$5,018,352	65.30%	\$5,230,105	63.71%	4.22%	
		Contract Administrat..	611ADM	\$4,177	0.05%				
		Classified	611CLS	\$165,089	2.15%	\$135,203	1.65%	-18.10%	
		Contract Professio..	611PRF	\$78,215	1.02%	\$72,800	0.89%	-6.92%	
		Other Salaries	612OTS	\$10,556	0.14%	\$9,700	0.12%	-8.11%	
		Other Compensati..	613OTC						
	<b>Subcategory Total</b>				<b>\$5,276,389</b>	<b>68.66%</b>	<b>\$5,447,808</b>	<b>66.36%</b>	<b>3.25%</b>
	Benefits	Employee Benefits	614BEN	\$1,874,516	24.39%	\$2,061,310	25.11%	9.96%	
		Termination Pay	615TRP	\$52,501	0.68%	\$50,000	0.61%	-4.76%	
		<b>Subcategory Total</b>			<b>\$1,927,017</b>	<b>25.07%</b>	<b>\$2,111,310</b>	<b>25.72%</b>	<b>9.56%</b>
<b>Category Total</b>			<b>\$7,203,406</b>	<b>93.73%</b>	<b>\$7,559,118</b>	<b>92.08%</b>	<b>4.94%</b>		
Operating Expenses	Operating Expenses	Communications	623COM	\$4,297	0.06%	\$52,487	0.64%	1121.48%	
		Contracted Services	621SRV	\$4,286	0.06%	\$47,075	0.57%	998.24%	
		Other	628OTH	\$44,883	0.58%	\$95,675	1.17%	113.17%	
		Rent	625RNT	\$5,100	0.07%	\$5,100	0.06%	0.00%	
		Repairs & Mainten..	627MNT	\$4,404	0.06%	\$33,100	0.40%	651.57%	
		Supplies	622SUP	\$54,884	0.71%	\$58,203	0.71%	6.05%	
		Travel	624TRV	\$59,829	0.78%	\$64,250	0.78%	7.39%	
		<b>Subcategory Total</b>			<b>\$177,683</b>	<b>2.31%</b>	<b>\$355,890</b>	<b>4.34%</b>	<b>100.30%</b>
<b>Category Total</b>			<b>\$177,683</b>	<b>2.31%</b>	<b>\$355,890</b>	<b>4.34%</b>	<b>100.30%</b>		
Capital and Transfers	Transfers	NonMandatory Tra..	688NXF	\$304,163	3.96%	\$294,000	3.58%	-3.34%	
		<b>Subcategory Total</b>			<b>\$304,163</b>	<b>3.96%</b>	<b>\$294,000</b>	<b>3.58%</b>	<b>-3.34%</b>
		<b>Category Total</b>			<b>\$304,163</b>	<b>3.96%</b>	<b>\$294,000</b>	<b>3.58%</b>	<b>-3.34%</b>
<b>Total Expenses</b>				<b>\$7,685,252</b>	<b>100.00%</b>	<b>\$8,209,008</b>	<b>100.00%</b>	<b>6.82%</b>	

Net/Gross Tuition Net

Chart of Accounts  
 MSU  
 UM

Ed Units or Agencies  
 Agencies  
 Ed Units

Reporting Units  
UM-Western

Fund  
All

Org  
All

Account  
All

Program  
01 Instruction

Activity  
All

Location  
All

Fund Type  
All

Account Type  
All

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

Montana University System  
 Current Unrestricted Expenditures  
 FY24 Actuals to FY25 Budgeted  
 Chart of Accounts: All  
 Reporting Units: UM-Western

Fiscal Year  
24

Period  
14

FY Comparison  
Next FY

Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY24	% of Total	Budget FY25	% of Total Budget	% Change			
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$1,500	0.13%				Net/Gross Tuition Net		
		Contract Administrat..	611ADM	\$202,096	17.72%	\$203,125	16.24%	0.51%			
		Classified	611CLS	\$311,129	27.28%	\$258,441	20.66%	-16.93%			
		Contract Professio..	611PRF	\$72,884	6.39%	\$209,901	16.78%	187.99%			
		Other Salaries	612OTS	\$539	0.05%	\$1,500	0.12%	178.11%			
		Other Compensati..	6130TC								
	<b>Subcategory Total</b>				<b>\$588,149</b>	<b>51.56%</b>	<b>\$672,967</b>	<b>53.80%</b>		<b>14.42%</b>	
	Benefits	Employee Benefits	614BEN		\$222,867	19.54%	\$247,536	19.79%		11.07%	Ed Units or Agencies <input checked="" type="checkbox"/> Agencies <input checked="" type="checkbox"/> Ed Units
		Termination Pay	615TRP		\$2,916	0.26%					
		<b>Subcategory Total</b>				<b>\$225,783</b>	<b>19.79%</b>	<b>\$247,536</b>		<b>19.79%</b>	
<b>Category Total</b>				<b>\$813,932</b>	<b>71.36%</b>	<b>\$920,503</b>	<b>73.59%</b>	<b>13.09%</b>	Reporting Units UM-Western		
Operating Expenses	Operating Expenses	Communications	623COM	\$2,084	0.18%	\$4,780	0.38%	129.40%	Fund All		
		Contracted Services	621SRV	\$9,288	0.81%	\$5,325	0.43%	-42.67%	Org All		
		Other	6280TH	\$41,582	3.65%	\$47,050	3.76%	13.15%	Account All		
		Rent	625RNT	\$110	0.01%	\$110	0.01%	0.00%	Program 04 Academic Support		
		Repairs & Mainten..	627MNT	\$16,378	1.44%	\$13,050	1.04%	-20.32%	Activity All		
		Supplies	622SUP	\$87,815	7.70%	\$95,500	7.64%	8.75%	Location All		
		Travel	624TRV	\$12,517	1.10%	\$9,500	0.76%	-24.10%	Fund Type All		
		<b>Subcategory Total</b>				<b>\$169,774</b>	<b>14.88%</b>	<b>\$175,315</b>	<b>14.02%</b>	<b>3.26%</b>	Account Type All
<b>Category Total</b>				<b>\$169,774</b>	<b>14.88%</b>	<b>\$175,315</b>	<b>14.02%</b>	<b>3.26%</b>			
Capital and Transfers	Capital	Capital Equipment	631CEQ	\$12,294	1.08%	\$155,000	12.39%	1160.75%			
		Capital Other Impr..	645COI	\$0	0.00%						
		Debt Service	650DBT	\$144,634	12.68%						
		<b>Subcategory Total</b>				<b>\$156,928</b>	<b>13.76%</b>	<b>\$155,000</b>	<b>12.39%</b>	<b>-1.23%</b>	
<b>Category Total</b>				<b>\$156,928</b>	<b>13.76%</b>	<b>\$155,000</b>	<b>12.39%</b>	<b>-1.23%</b>			
<b>Total Expenses</b>				<b>\$1,140,634</b>	<b>100.00%</b>	<b>\$1,250,818</b>	<b>100.00%</b>	<b>9.66%</b>			

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

Montana University System  
 Current Unrestricted Expenditures  
 FY24 Actuals to FY25 Budgeted  
 Chart of Accounts: All  
 Reporting Units: UM-Western

Fiscal Year  
24

Period  
14

FY Comparison  
Next FY

Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY24	% of Total	Budget FY25	% of Total Budget	% Change	
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$15,182	0.46%				
		Contract Administrat..	611ADM	\$41,829	1.26%	\$44,735	1.34%	6.95%	
		Classified	611CLS	\$474,241	14.32%	\$622,954	18.64%	31.36%	
		Contract Professio..	611PRF	\$754,118	22.78%	\$836,076	25.02%	10.87%	
		Other Salaries	6120TS	\$5,450	0.16%				
		Other Compensati..	6130TC	\$240	0.01%	\$0	0.00%	-100.00%	
	<b>Subcategory Total</b>				<b>\$1,291,061</b>	<b>38.99%</b>	<b>\$1,503,765</b>	<b>45.00%</b>	<b>16.48%</b>
	Benefits	Employee Benefits	614BEN	\$574,790	17.36%	\$650,918	19.48%	13.24%	
		Termination Pay	615TRP	\$24,310	0.73%	\$0	0.00%	-100.00%	
		<b>Subcategory Total</b>				<b>\$599,099</b>	<b>18.09%</b>	<b>\$650,918</b>	<b>19.48%</b>
<b>Category Total</b>				<b>\$1,890,161</b>	<b>57.09%</b>	<b>\$2,154,683</b>	<b>64.47%</b>	<b>13.99%</b>	
Operating Expenses	Operating Expenses	Communications	623COM	\$62,170	1.88%	\$57,879	1.73%	-6.90%	
		Contracted Services	621SRV	\$354,054	10.69%	\$286,215	8.56%	-19.16%	
		Other	6280TH	\$150,720	4.55%	\$240,116	7.18%	59.31%	
		Rent	625RNT	\$2,130	0.06%				
		Repairs & Mainten..	627MNT	\$61,454	1.86%	\$55,250	1.65%	-10.09%	
		Supplies	622SUP	\$125,555	3.79%	\$92,722	2.77%	-26.15%	
		Travel	624TRV	\$304,004	9.18%	\$347,750	10.41%	14.39%	
		Waivers & Scholar..	628WAV	\$77,394	2.34%	\$107,369	3.21%	38.73%	
<b>Subcategory Total</b>				<b>\$1,137,482</b>	<b>34.36%</b>	<b>\$1,187,301</b>	<b>35.53%</b>	<b>4.38%</b>	
<b>Category Total</b>				<b>\$1,137,482</b>	<b>34.36%</b>	<b>\$1,187,301</b>	<b>35.53%</b>	<b>4.38%</b>	
Capital and Transfers	Transfers	NonMandatory Tra..	688NXF	\$283,222	8.55%				
		<b>Subcategory Total</b>				<b>\$283,222</b>	<b>8.55%</b>		
		<b>Category Total</b>				<b>\$283,222</b>	<b>8.55%</b>		
<b>Total Expenses</b>				<b>\$3,310,865</b>	<b>100.00%</b>	<b>\$3,341,984</b>	<b>100.00%</b>	<b>0.94%</b>	

Net/Gross Tuition Net

Chart of Accounts  
 MSU  
 UM

Ed Units or Agencies  
 Agencies  
 Ed Units

Reporting Units  
UM-Western

Fund  
All

Org  
All

Account  
All

Program  
05 Student Services

Activity  
All

Location  
All

Fund Type  
All

Account Type  
All

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

Montana University System  
 Current Unrestricted Expenditures  
 FY24 Actuals to FY25 Budgeted  
 Chart of Accounts: All  
 Reporting Units: UM-Western

Fiscal Year  
24

Period  
14

FY Comparison  
Next FY

Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY24	% of Total	Budget FY25	% of Total Budget	% Change	
Personal Services	Salaries and Wages	Contract Administrat..	611ADM	\$350,680	17.71%	\$337,649	15.66%	-3.72%	Net/Gross Tuition Net
		Classified	611CLS	\$601,787	30.38%	\$656,987	30.48%	9.17%	
		Contract Professio..	611PRF	\$144,978	7.32%	\$143,777	6.67%	-0.83%	Chart of Accounts <input checked="" type="checkbox"/> MSU <input checked="" type="checkbox"/> UM
		Other Salaries	612OTS	\$12,319	0.62%	\$14,000	0.65%	13.64%	
		Other Compensati..	613OTC						
	<b>Subcategory Total</b>				<b>\$1,109,765</b>	<b>56.03%</b>	<b>\$1,152,413</b>	<b>53.46%</b>	<b>3.84%</b>
	Benefits	Employee Benefits	614BEN	\$372,026	18.78%	\$405,441	18.81%	8.98%	Ed Units or Agencies <input checked="" type="checkbox"/> Agencies <input checked="" type="checkbox"/> Ed Units
		Termination Pay	615TRP	\$9,044	0.46%				
		<b>Subcategory Total</b>				<b>\$381,069</b>	<b>19.24%</b>	<b>\$405,441</b>	<b>18.81%</b>
	<b>Category Total</b>				<b>\$1,490,834</b>	<b>75.27%</b>	<b>\$1,557,854</b>	<b>72.26%</b>	<b>4.50%</b>
Operating Expenses	Operating Expenses	Communications	623COM	\$22,118	1.12%	\$35,664	1.65%	61.25%	Fund All
		Contracted Services	621SRV	\$29,124	1.47%	\$93,014	4.31%	219.37%	
		Cost of Goods Sold	629CGS						Org All
		Other	628OTH	\$70,591	3.56%	\$73,298	3.40%	3.84%	
		Rent	625RNT	\$8,879	0.45%	\$8,900	0.41%	0.24%	Account All
		Repairs & Mainten..	627MNT	\$62,218	3.14%	\$99,866	4.63%	60.51%	
		Supplies	622SUP	\$65,800	3.32%	\$58,000	2.69%	-11.85%	Program 06 Institutional Support
		Travel	624TRV	\$12,443	0.63%	\$13,000	0.60%	4.48%	
		Utilities	626UTL	\$0	0.00%				
		<b>Subcategory Total</b>				<b>\$271,173</b>	<b>13.69%</b>	<b>\$381,742</b>	<b>17.71%</b>
<b>Category Total</b>				<b>\$271,173</b>	<b>13.69%</b>	<b>\$381,742</b>	<b>17.71%</b>	<b>40.77%</b>	Activity All
Capital and Transfers	Capital	Capital Equipment	631CEQ	\$0	0.00%	\$145,000	6.73%		Location All
		Capital Other Impr..	645COI	\$0	0.00%				
		Debt Service	650DBT	\$144,634	7.30%				
	<b>Subcategory Total</b>				<b>\$144,634</b>	<b>7.30%</b>	<b>\$145,000</b>	<b>6.73%</b>	<b>0.25%</b>
	Transfers	NonMandatory Tra..	688NXF	\$74,000	3.74%	\$71,200	3.30%	-3.78%	Fund Type All
<b>Subcategory Total</b>				<b>\$74,000</b>	<b>3.74%</b>	<b>\$71,200</b>	<b>3.30%</b>	<b>-3.78%</b>	
<b>Category Total</b>				<b>\$218,634</b>	<b>11.04%</b>	<b>\$216,200</b>	<b>10.03%</b>	<b>-1.11%</b>	Account Type All
<b>Total Expenses</b>				<b>\$1,980,640</b>	<b>100.00%</b>	<b>\$2,155,796</b>	<b>100.00%</b>	<b>8.84%</b>	



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  
 FY24 Actuals to FY25 Budgeted  
 Chart of Accounts: All  
 Reporting Units: UM-Western

Fiscal Year  
24

Period  
14

FY Comparison  
Next FY

Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY24	% of Total	Budget FY25	% of Total Budget	% Change	
Personal Services	Salaries and Wages	Classified	611CLS	\$825,609	35.52%	\$915,889	44.61%	10.94%	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-Western  Fund All  Org All  Account All  Program 07 Operation/Mainten..  Activity All  Location All  Fund Type All  Account Type All
		Contract Professio..	611PRF	\$73,163	3.15%	\$76,283	3.72%	4.26%	
		Other Salaries	6120TS	\$88,123	3.79%	\$0	0.00%	-100.00%	
		Other Compensati..	6130TC	\$457	0.02%	\$0	0.00%	-100.00%	
	<b>Subcategory Total</b>			<b>\$987,352</b>	<b>42.48%</b>	<b>\$992,172</b>	<b>48.32%</b>	<b>0.49%</b>	
	Benefits	Employee Benefits	614BEN	\$379,514	16.33%	\$389,612	18.98%	2.66%	
		Termination Pay	615TRP	\$6,784	0.29%				
		<b>Subcategory Total</b>			<b>\$386,297</b>	<b>16.62%</b>	<b>\$389,612</b>	<b>18.98%</b>	
	<b>Category Total</b>			<b>\$1,373,650</b>	<b>59.09%</b>	<b>\$1,381,784</b>	<b>67.30%</b>	<b>0.59%</b>	
	Operating Expenses	Operating Expenses	Communications	623COM	\$1,140	0.05%	\$3,927	0.19%	
Contracted Services			621SRV	\$112,036	4.82%	\$100,000	4.87%	-10.74%	
Other			6280TH	(\$137,829)	-5.93%				
Rent			625RNT	\$55,360	2.38%	\$5,000	0.24%	-90.97%	
Repairs & Mainten..			627MNT	\$408,505	17.57%	\$230,000	11.20%	-43.70%	
Supplies			622SUP	\$19,837	0.85%	\$10,000	0.49%	-49.59%	
Travel			624TRV	\$2,409	0.10%	\$2,500	0.12%	3.78%	
Utilities			626UTL	\$317,416	13.66%	\$300,000	14.61%	-5.49%	
<b>Subcategory Total</b>			<b>\$778,874</b>	<b>33.51%</b>	<b>\$651,427</b>	<b>31.73%</b>	<b>-16.36%</b>		
<b>Category Total</b>			<b>\$778,874</b>	<b>33.51%</b>	<b>\$651,427</b>	<b>31.73%</b>	<b>-16.36%</b>		
Capital and Transfers	Capital	Capital Building	643CBL						
		Capital Equipment	631CEQ	\$0	0.00%				
		<b>Subcategory Total</b>			<b>\$0</b>	<b>0.00%</b>			
	Transfers	Mandatory Transf..	687MXF			\$20,000	0.97%		
		NonMandatory Tra..	688NXF	\$172,000	7.40%				
<b>Subcategory Total</b>			<b>\$172,000</b>	<b>7.40%</b>	<b>\$20,000</b>	<b>0.97%</b>	<b>-88.37%</b>		
<b>Category Total</b>			<b>\$172,000</b>	<b>7.40%</b>	<b>\$20,000</b>	<b>0.97%</b>	<b>-88.37%</b>		
<b>Total Expenses</b>				<b>\$2,324,523</b>	<b>100.00%</b>	<b>\$2,053,211</b>	<b>100.00%</b>	<b>-11.67%</b>	

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  
 FY24 Actuals to FY25 Budgeted  
 Chart of Accounts: All  
 Reporting Units: UM-Western

Fiscal Year  
24

Period  
14

FY Comparison  
Next FY

Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY24	% of Total	Budget FY25	% of Total Budget	% Change	
Operating Expenses	Operating Expenses	Waivers & Scholarships	628WAV	\$46,950	48.43%	\$103,379	100.00%	120.19%	Net/Gross Tuition Net
		<b>Subcategory Total</b>		<b>\$46,950</b>	<b>48.43%</b>	<b>\$103,379</b>	<b>100.00%</b>	<b>120.19%</b>	Chart of Accounts <input checked="" type="checkbox"/> MSU <input checked="" type="checkbox"/> UM
	<b>Category Total</b>		<b>\$46,950</b>	<b>48.43%</b>	<b>\$103,379</b>	<b>100.00%</b>	<b>120.19%</b>	Ed Units or Agencies <input checked="" type="checkbox"/> Agencies <input checked="" type="checkbox"/> Ed Units  Reporting Units UM-Western	
Capital and Transfers	Transfers	NonMandatory Transfer Out	688NXF	\$50,000	51.57%				Fund All
		<b>Subcategory Total</b>		<b>\$50,000</b>	<b>51.57%</b>				Org All
	<b>Category Total</b>		<b>\$50,000</b>	<b>51.57%</b>				Account All	
									Program 08 Scholarships/Fello..
									Activity All
									Location All
									Fund Type All
<b>Total Expenses</b>				<b>\$96,950</b>	<b>100.00%</b>	<b>\$103,379</b>	<b>100.00%</b>	<b>6.63%</b>	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

The Montana University System  
 Institutional Financial Aid  
 FY24 Actuals to FY25 Budgeted

Fiscal Year  
24

Period  
14

Aid Type	Award Type	Actual FY24	% of Total	Budget FY25	% of Total Budget	% Change
Discounts	Non resident Undergraduate*	\$0	0.00%	\$16,000	1.38%	
	<b>Total</b>	<b>\$0</b>	<b>0.00%</b>	<b>\$16,000</b>	<b>1.38%</b>	
Scholarships & Grants	MT Senior Citizen Waiver	\$0	0.00%	\$2,000	0.17%	
	Resident Undergraduate	\$91,534	8.22%	\$75,000	6.45%	-18.06%
	<b>Total</b>	<b>\$91,534</b>	<b>8.22%</b>	<b>\$77,000</b>	<b>6.63%</b>	<b>-15.88%</b>
Waivers	American Indian Waiver	\$87,957	7.90%	\$82,000	7.06%	-6.77%
	Dependent Waiver	\$17,664	1.59%	\$30,500	2.62%	72.67%
	Employee Waiver	\$4,562	0.41%	\$11,000	0.95%	141.15%
	Federal Yellow Ribbon Program	\$0	0.00%	\$2,000	0.17%	
	Honorably Discharged Veteran Waivr	\$0	0.00%	\$2,000	0.17%	
	MT National Guard Tuition Waiver	\$9,969	0.90%			
	MUS High School Honors	\$36,742	3.30%	\$32,000	2.75%	-12.91%
	National Merit Scholarship	\$4,845	0.44%			
	Peace & Fire Orphans					
	War Orphans Waiver	\$4,845	0.44%			
<b>Total</b>	<b>\$166,584</b>	<b>14.96%</b>	<b>\$159,500</b>	<b>13.72%</b>	<b>-4.25%</b>	
Athletic Scholarships	Non resident Athlete	\$410,673	36.88%	\$349,000	30.03%	-15.02%
	Resident Athlete	\$320,506	28.78%	\$350,000	30.11%	9.20%
	<b>Total</b>	<b>\$731,179</b>	<b>65.66%</b>	<b>\$699,000</b>	<b>60.14%</b>	<b>-4.40%</b>
Cash Scholarships	Scholarships & Fellowships	\$124,344	11.17%	\$210,748	18.13%	69.49%
	<b>Total</b>	<b>\$124,344</b>	<b>11.17%</b>	<b>\$210,748</b>	<b>18.13%</b>	<b>69.49%</b>
<b>Grand Total</b>		<b>\$1,113,641</b>	<b>100.00%</b>	<b>\$1,162,248</b>	<b>100.00%</b>	<b>4.36%</b>

FY Comparison  
Next FY

Chart of Accounts  
 MSU  
 UM

Ed Units or Agencies  
 Ed Units

Reporting Units  
UM-Western

Account  
All

Definitions:

**Discounts:** Discounted tuition charges for the purpose of recruitment and revenue enhancement issued to non-residents at the discretion of the issuing campuses.

**Scholarships and Grants:** Institutional funds/discounts awarded at the discretion of the campus to reduce the cost of education (non-recruitment based; formally known as resident discretionary waivers and scholarships). Campuses use funds from BOR authorized accounts to award scholarships/grants, or provide discretionary discounts.

**Waivers:** Waiving all/portion of tuition charges based on criteria and requirements 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-Western  
Budget for Auxiliary  
FY25

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Auxiliary	25	All	All	UM-Western	Budget					
Reporting Fund	Beginning Balance	Revenue	Transfers In	Total Revenue	Comp & Benefits	Operating & Capital	Transfers Out	Total Expenses	Compensated Absences	Ending Fund Balance
Bookstore	\$508,642	\$620,000		\$620,000	\$117,117	\$498,106	\$50,000	\$665,223	\$0	\$463,419
Dining/Food Services	\$605,045	\$2,385,835		\$2,385,835	\$1,219,423	\$1,214,116	\$77,500	\$2,511,039	\$0	\$479,841
Health Services	(\$6,395)	\$286,755		\$286,755	\$288,047	\$75,306		\$363,353	\$0	(\$82,993)
Other Auxiliary Non-Pledg..	\$51,305	\$35,600	\$294,000	\$329,600		\$350,500		\$350,500		\$30,405
Other Auxiliary Pledged	\$851,354	\$262,000	\$222,000	\$484,000	\$327,181	\$203,015	\$193,000	\$723,196	\$0	\$612,158
Parking	\$95,720	\$71,000		\$71,000		\$4,500	\$68,000	\$72,500	\$0	\$94,220
Rentals	\$92,172	\$79,852		\$79,852		\$40,000	\$3,000	\$43,000		\$129,024
Student Housing	\$947,710	\$1,585,100		\$1,585,100	\$803,867	\$984,618	\$135,000	\$1,923,485	\$0	\$609,325
Student Union	\$10,609	\$155,500		\$155,500	\$10,601	\$149,203		\$159,804	\$0	\$6,305
<b>Grand Total</b>	<b>\$3,156,162</b>	<b>\$5,481,642</b>	<b>\$516,000</b>	<b>\$5,997,642</b>	<b>\$2,766,236</b>	<b>\$3,519,364</b>	<b>\$526,500</b>	<b>\$6,812,100</b>	<b>\$0</b>	<b>\$2,341,704</b>

Chart of Accounts: All  
UM-Western  
Actuals for Auxiliary  
FY24

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Auxiliary	24	All	All	UM-Western	Actuals					
Reporting Fund	Beginning Balance	Revenue	Transfers In	Total Revenue	Comp & Benefits	Operating & Capital	Transfers Out	Total Expenses	Compensated Absences	Ending Fund Balance
Bookstore	\$516,881	\$569,016		\$569,016	\$134,593	\$416,246	\$26,416	\$577,255	\$0	\$508,642
Dining/Food Services	\$290,611	\$2,884,107		\$2,884,107	\$884,394	\$1,523,002	\$162,277	\$2,569,674	\$0	\$605,045
Health Services	(\$35,159)	\$244,248		\$244,248	\$162,928	\$52,556		\$215,484	\$0	(\$6,395)
Other Auxiliary Non-Pledg..	\$49,306	\$25,808	\$293,917	\$319,725		\$317,726		\$317,726		\$51,305
Other Auxiliary Pledged	\$1,043,781	\$318,656	\$222,000	\$540,656	\$266,698	\$216,386	\$250,000	\$733,084	\$0	\$851,354
Parking	\$129,355	\$68,094		\$68,094		\$1,729	\$100,000	\$101,729	\$0	\$95,720
Rentals	\$50,855	\$62,649		\$62,649		\$21,332		\$21,332		\$92,172
Student Housing	\$660,815	\$1,847,044		\$1,847,044	\$634,008	\$830,263	\$95,880	\$1,560,150	\$0	\$947,710
Student Union	\$6,400	\$108,410		\$108,410	\$9,710	\$79,490	\$15,000	\$104,200	\$0	\$10,609
<b>Grand Total</b>	<b>\$2,712,845</b>	<b>\$6,128,032</b>	<b>\$515,917</b>	<b>\$6,643,949</b>	<b>\$2,092,330</b>	<b>\$3,458,730</b>	<b>\$649,573</b>	<b>\$6,200,633</b>	<b>\$0</b>	<b>\$3,156,162</b>

**Chart of Accounts: All  
UM-Western  
Budget for Designated  
FY25**

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Designated	25	All	All	UM-Western	Budget					
Reporting Fund	Beginning Balance	Revenue	Transfers In	Total Revenue	Comp & Benefits	Operating & Capital	Transfers Out	Total Expenses	Compensated Absences	Ending Fund Balance
Associated Students	\$292,865	\$225,350		\$225,350	\$63,743	\$273,456		\$337,199	\$0	\$181,016
Athletics	(\$285,534)	\$278,300		\$278,300	\$6,850	\$216,500		\$223,350	\$0	(\$230,584)
Campus Sales & Services	(\$236,447)	\$1,315,100	\$71,200	\$1,386,300	\$176,123	\$1,317,250	\$35,000	\$1,528,373	\$0	(\$378,520)
Continuing Education	\$1,332,145	\$2,335,500		\$2,335,500	\$540,815	\$1,907,412		\$2,448,227	\$0	\$1,219,418
Designated Scholarships	(\$30,034)	\$43,000	\$0	\$43,000	\$0	\$43,000		\$43,000	\$0	(\$30,034)
F&A Sponsored Programs	\$533,694	\$98,000		\$98,000	\$107,888	\$253,500		\$361,388	\$0	\$270,306
Fees	\$147,131	\$320,500	\$35,000	\$355,500	\$129,801	\$292,600		\$422,401	\$0	\$80,230
General Designated	\$2,866,133	\$178,500	\$310,000	\$488,500	\$244,786	\$111,405	\$540,000	\$896,191	\$0	\$2,458,442
Instructional Fees	\$214,772	\$193,350		\$193,350	\$7,075	\$276,450		\$283,525	\$0	\$124,597
Sales & Services	\$45,364	\$141,240	\$3,000	\$144,240	\$6,430	\$140,630		\$147,060	\$0	\$42,544
<b>Grand Total</b>	<b>\$4,880,088</b>	<b>\$5,128,840</b>	<b>\$419,200</b>	<b>\$5,548,040</b>	<b>\$1,283,511</b>	<b>\$4,832,203</b>	<b>\$575,000</b>	<b>\$6,690,714</b>	<b>\$0</b>	<b>\$3,737,414</b>

**Chart of Accounts: All  
UM-Western  
Actuals for Designated  
FY24**

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Designated	24	All	All	UM-Western	Actuals					
Reporting Fund	Beginning Balance	Revenue	Transfers In	Total Revenue	Comp & Benefits	Operating & Capital	Transfers Out	Total Expenses	Compensated Absences	Ending Fund Balance
Associated Students	\$244,664	\$222,336		\$222,336	\$75,357	\$98,777		\$174,134	\$0	\$292,865
Athletics	(\$66,387)	\$327,952		\$327,952	\$34,668	\$512,431		\$547,099	\$0	(\$285,534)
Campus Sales & Services	(\$55,284)	\$1,330,817	\$100,000	\$1,430,817	\$158,583	\$1,415,616	\$37,782	\$1,611,980	\$0	(\$236,447)
Continuing Education	\$1,000,622	\$2,304,403		\$2,304,403	\$474,846	\$1,498,034		\$1,972,880	\$0	\$1,332,145
Designated Scholarships	\$52,461	\$0	\$0	\$0	\$7,856	\$74,640		\$82,495	\$0	(\$30,034)
F&A Sponsored Programs	\$731,601	\$123,501		\$123,501	\$94,132	\$196,431	\$30,845	\$321,407	\$0	\$533,694
Fees	\$131,149	\$320,207	\$34,573	\$354,780	\$135,727	\$203,071		\$338,798	\$0	\$147,131
General Designated	\$2,961,104	\$249,793	\$357,000	\$606,793	\$184,704	\$57,796	\$459,265	\$701,764	\$0	\$2,866,133
Instructional Fees	\$228,066	\$177,203		\$177,203	\$6,332	\$184,166		\$190,498	\$0	\$214,772
Sales & Services	\$23,425	\$217,349		\$217,349	\$10,014	\$185,396		\$195,410	\$0	\$45,364
<b>Grand Total</b>	<b>\$5,251,422</b>	<b>\$5,273,561</b>	<b>\$491,573</b>	<b>\$5,765,134</b>	<b>\$1,182,220</b>	<b>\$4,426,357</b>	<b>\$527,891</b>	<b>\$6,136,468</b>	<b>\$0</b>	<b>\$4,880,088</b>



Chart of Accounts: All  
UM-Western  
Budget for Endowments  
FY25

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Endowments	25	All	All	UM-Western	Budget					
Reporting Fund	Beginning Balance	Revenue	Transfers In	Total Revenue	Comp & Benefits	Operating & Capital	Transfers Out	Total Expenses	Compensated Absences	Ending Fund Balance
Regular endowments	\$3,019			\$0			\$300	\$300		\$2,719
<b>Grand Total</b>	<b>\$3,019</b>			<b>\$0</b>			<b>\$300</b>	<b>\$300</b>		<b>\$2,719</b>

**Chart of Accounts: All  
 UM-Western  
 Actuals for Endowments  
 FY24**

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Endowments	24	All	All	UM-Western	Actuals					
Reporting Fund	Beginning Balance	Revenue	Transfers In	Total Revenue	Comp & Benefits	Operating & Capital	Transfers Out	Total Expenses	Compensated Absences	Ending Fund Balance
Regular endowments	\$3,263	\$56		\$56			\$300	\$300		\$3,019
<b>Grand Total</b>	<b>\$3,263</b>	<b>\$56</b>		<b>\$56</b>			<b>\$300</b>	<b>\$300</b>		<b>\$3,019</b>

Chart of Accounts: All  
UM-Western  
Budget for Loan Funds  
FY25

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Loan Funds	25	All	All	UM-Western	Budget					
Reporting Fund	Beginning Balance	Revenue	Transfers In	Total Revenue	Comp & Benefits	Operating & Capital	Transfers Out	Total Expenses	Compensated Absences	Ending Fund Balance
Federal & State Loan	\$23,514	\$13,000		\$13,000		\$50,000		\$50,000	\$0	(\$13,486)
Institutional Loan	\$77,305	\$2,100		\$2,100		\$1,000		\$1,000		\$78,405
<b>Grand Total</b>	<b>\$100,819</b>	<b>\$15,100</b>		<b>\$15,100</b>		<b>\$51,000</b>		<b>\$51,000</b>	<b>\$0</b>	<b>\$64,919</b>

Chart of Accounts: All  
UM-Western  
Actuals for Loan Funds  
FY24

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Loan Funds	24	All	All	UM-Western	Actuals					
Reporting Fund	Beginning Balance	Revenue	Transfers In	Total Revenue	Comp & Benefits	Operating & Capital	Transfers Out	Total Expenses	Compensated Absences	Ending Fund Balance
Federal & State Loan	\$109,453	\$11,645		\$11,645		\$84,052	\$13,532	\$97,584	\$0	\$23,514
Institutional Loan	\$74,890	\$1,919		\$1,919		(\$495)		(\$495)		\$77,305
<b>Grand Total</b>	<b>\$184,344</b>	<b>\$13,564</b>		<b>\$13,564</b>		<b>\$83,557</b>	<b>\$13,532</b>	<b>\$97,089</b>	<b>\$0</b>	<b>\$100,819</b>

Chart of Accounts: All  
UM-Western  
Budget for Plant Funds  
FY25

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Plant Funds	25	All	All	UM-Western	Budget					
Reporting Fund	Beginning Balance	Revenue	Transfers In	Total Revenue	Comp & Benefits	Operating & Capital	Transfers Out	Total Expenses	Compensated Absences	Ending Fund Balance
Renewal/Replacement	\$3,693,914	\$540,000	\$364,000	\$904,000		\$1,730,617	\$250,000	\$1,980,617		\$2,617,297
Retirement of Indebtedne..	\$434,127	\$310,328	\$669,651	\$979,979		\$805,951	\$268,500	\$1,074,451		\$339,655
Unexpended Plant	\$4,125,237	\$841,750		\$841,750		\$2,739,500	\$222,000	\$2,961,500		\$2,005,487
<b>Grand Total</b>	<b>\$8,253,277</b>	<b>\$1,692,078</b>	<b>\$1,033,651</b>	<b>\$2,725,729</b>		<b>\$5,276,068</b>	<b>\$740,500</b>	<b>\$6,016,568</b>		<b>\$4,962,438</b>

Chart of Accounts: All  
UM-Western  
Actuals for Plant Funds  
FY24

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Plant Funds	24	All	All	UM-Western	Actuals					
Reporting Fund	Beginning Balance	Revenue	Transfers In	Total Revenue	Comp & Benefits	Operating & Capital	Transfers Out	Total Expenses	Compensated Absences	Ending Fund Balance
Renewal/Replacement	\$3,501,884	\$125,455	\$798,782	\$924,236		\$438,181	\$294,025	\$732,206		\$3,693,914
Retirement of Indebtedne..	\$92,984	\$361,613	\$812,025	\$1,173,638		\$678,996	\$153,500	\$832,496		\$434,127
Unexpended Plant	\$1,779,912	\$953,764	\$3,238,750	\$4,192,514		\$1,272,189	\$575,000	\$1,847,189		\$4,125,237
<b>Grand Total</b>	<b>\$5,374,779</b>	<b>\$1,440,832</b>	<b>\$4,849,557</b>	<b>\$6,290,389</b>		<b>\$2,389,366</b>	<b>\$1,022,525</b>	<b>\$3,411,891</b>		<b>\$8,253,277</b>

Chart of Accounts: All  
UM-Western  
Budget for Restricted  
FY25

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Restricted	25	All	All	UM-Western	Budget					
Reporting Fund	Beginning Balance	Revenue	Transfers In	Total Revenue	Comp & Benefits	Operating & Capital	Transfers Out	Total Expenses	Compensated Absences	Ending Fund Balance
Financial Aid Programs	(\$460)	\$3,554,575		\$3,554,575	\$0	\$3,609,315		\$3,609,315		(\$55,200)
Other Restricted	\$0	\$292,000		\$292,000	\$157,250	\$241,581		\$398,831		(\$106,831)
Private Gifts & Scholarshi..	(\$164,683)	\$404,450	\$300	\$404,750		\$439,450		\$439,450		(\$199,383)
Restricted Spon Prog GAAP	(\$167,583)			\$0				\$0		(\$167,583)
Restricted Sponsored Pro..	(\$39,696)	\$2,168,065		\$2,168,065	\$1,212,162	\$1,209,143		\$2,421,305		(\$292,936)
<b>Grand Total</b>	<b>(\$372,423)</b>	<b>\$6,419,090</b>	<b>\$300</b>	<b>\$6,419,390</b>	<b>\$1,369,412</b>	<b>\$5,499,489</b>		<b>\$6,868,901</b>		<b>(\$821,934)</b>

Chart of Accounts: All  
UM-Western  
Actuals for Restricted  
FY24

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Restricted	24	All	All	UM-Western	Actuals					
Reporting Fund	Beginning Balance	Revenue	Transfers In	Total Revenue	Comp & Benefits	Operating & Capital	Transfers Out	Total Expenses	Compensated Absences	Ending Fund Balance
Financial Aid Programs	\$74,459	\$2,511,856	\$6,427	\$2,518,282	\$165,357	\$2,427,844		\$2,593,201		(\$460)
Other Restricted	\$30,074	\$244,311		\$244,311	\$96,064	\$128,320	\$50,000	\$274,385		\$0
Private Gifts & Scholarshi..	\$106,969	\$417,524	\$24,718	\$442,242	\$1,087	\$712,807		\$713,894		(\$164,683)
Restricted Spon Prog GAAP	(\$374,277)	\$114,395		\$114,395	\$0	(\$92,300)		(\$92,300)		(\$167,583)
Restricted Sponsored Pro..	\$508,291	\$2,010,427		\$2,010,427	\$1,175,022	\$1,383,392		\$2,558,414		(\$39,696)
<b>Grand Total</b>	<b>\$345,514</b>	<b>\$5,298,513</b>	<b>\$31,145</b>	<b>\$5,329,658</b>	<b>\$1,437,531</b>	<b>\$4,560,063</b>	<b>\$50,000</b>	<b>\$6,047,595</b>		<b>(\$372,423)</b>



**ALL FUNDS  
FTE EMPLOYEE DATA**

UNIT	University of Montana Western				
	ACTUAL FY 2024	PER- CENT	BUDGETED FY 2025	PER- CENT	INCR. (DECR.)
<b>CURRENT UNRESTRICTED FUND:</b>					
Contract Faculty (AY/FY)	74.00	55%	73.25	54%	-1.01%
Contract Administrative	3.65	3%	3.55	3%	-2.74%
Contract Professional	22.46	17%	27.55	20%	22.66%
Classified	32.42	24%	30.02	22%	-7.40%
Graduate Teaching & Research Assistants (GTA & GRA)	-	0%	-	0%	0.00%
Part-Time and Other	1.00	1%	1.14	1%	14.00%
TOTAL	133.53	100%	135.51	100%	1.48%
<b>RESTRICTED:</b>					
Contract Faculty (AY/FY)	4.00	26%	0.50	6%	-87.50%
Contract Administrative	-	0%	-	0%	0.00%
Contract Professional	4.29	28%	1.29	16%	-69.93%
Classified	7.00	46%	6.22	78%	-11.14%
Graduate Teaching & Research Assistants (GTA & GRA)	-	0%	-	0%	0.00%
Part-Time and Other	-	0%	-	0%	0.00%
TOTAL	15.29	100%	8.01	100%	-47.61%
<b>DESIGNATED:</b>					
Contract Faculty (AY/FY)	-	0%	-	0%	0.00%
Contract Administrative	0.40	3%	0.40	3%	-
Contract Professional	3.75	27%	4.25	35%	13.33%
Classified	8.73	63%	7.47	62%	-14.43%
Graduate Teaching & Research Assistants (GTA & GRA)	-	0%	-	0%	-
Part-Time and Other	1.00	7%	-	0%	-
TOTAL	13.88	100%	12.12	100%	-12.68%
<b>AUXILIARY:</b>					
Contract Administrative	1.30	3%	1.05	3%	-19.23%
Contract Professional	4.31	11%	7.96	20%	84.69%
Classified	34.00	86%	29.89	77%	-12.09%
Graduate Teaching & Research Assistants (GTA & GRA)	-	0%	-	0%	0.00%
Part-Time and Other	-	0%	-	0%	0.00%
TOTAL	39.61	100%	38.90	100%	-1.79%
<b>PLANT:</b>					
Classified	15.00	38%	16.00	41%	6.67%
Part-Time and Other	1.00	3%	0.93	2%	-7.00%
TOTAL	16.00	40%	16.93	44%	5.81%
<b>TOTAL FTE:</b>					
Contract Faculty (AY/FY)	78.00	36%	73.75	38%	-5.45%
Contract Administrative	5.35	2%	5.00	3%	-6.54%
Contract Professional	34.81	16%	41.05	21%	17.93%
Classified	97.15	45%	73.60	38%	-24.24%
Graduate Teaching & Research Assistants (GTA & GRA)	-	0%	-	0%	0.00%
Part-Time and Other	3.00	1%	1.14	1%	-62.00%
TOTAL	218.31	100%	194.54	100%	-10.89%

**\*\*\*Comments\*\*\***

Western has consolidated several positions as a means to increase FTE efficiency and reducing duplication of job duties. The salary savings realized has been redirected to offer career ladder opportunities to both classified and contract professionals at Western. Remaining salary savings were allocated towards strategic pay increases and hiring at the mid-level hourly rate range for classified positions in an effort to remain an competitive employer of Beaverhead County and surrounding communities.

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

NAME		CODE			
<b>The University of Montana - Western</b>					<b>51080</b>
DESCRIPTION	BOR POLICY 901.10 Retirement Costs	BOR POLICY 901.15 Reserve Revolving	BOR POLICY 901.6 Facility Maintenance	BOR POLICY 901.13 Scholarships & Stipends	
1. Effective Date of Board Policy					
	January 2004	May 2006	March 2020	May 2003	
2. Date Reserve Fund Established by Campus					
	FY 2004	FY 2006	FY 2021	FY 2013	
3. Designated / Plant Fund Codes					
	838750	838755	838756	838751	
			872508 & 872522		
4. Financial Summary					
	Fund Balance - FYE 2023 (Actual)	256,592	791,956	309,000	1,120,015
	From Unrestricted to projects*		-		
+	Revenues, Transfers In (Actual FY24)	-	10,246	146,000	333,222
-	Expenditures, Transfers Out (Actual FY24)	-	-	-	459,265
	Fund Balance - FYE 2024 (Actual)	256,592	802,202	455,000	993,972
+	Revenues, Transfers In (Projected FY25)	-	52,800	-	300,000
-	Expenditures, Transfers Out (Projected FY25)	-			530,000
	Fund Balance - FYE 2025 (Projected)	256,592	855,002	455,000	763,972
5. Required Reports					
	a. Is a long-term deferred maintenance and equipment/fixed asset plan on file with OCHE?			Yes	
	b. Has the required annual business plan for FY25 been submitted and approved by OCHE?	will be as needed			
	c. Has the required documentation for the FY25 transfers out of this reserve fund been submitted to OCHE?		will be as needed		

\*\*NOTES\*\*

**THE UNIVERSITY OF MONTANA WESTERN  
SUPPLEMENTAL INFORMATION  
NEGATIVE FUND BALANCE ANALYSIS  
For Fiscal Year 2024**

Montana Western had no negative fund balances at the third level in FY24

**University of Montana Western**

**TOP LEVEL FUNDS WITH NEGATIVE CASH BALANCES**  
**FOR TWO CONSECUTIVE YEARS**

Western has no funds with negative cash balances.

## Inter-Entity Loan Status Report

Campus: **University of Montana Western**

Date: **June 30, 2024**

*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 FY24	Ending Loan Balance FY24
6/30/2023	\$400,000	Restricted InterEntity Loan/ 32600	General Unrestricted/ 31600	6/28/2024	\$400,000	0004849526	\$400,000	\$0
		Restricted InterEntity Loan/ 32600	Designated InterEntity Loan/33600	6/28/2024	\$400,000	0005014676	\$145,000	\$545,000
		Restricted InterEntity Loan/ 32600	Auxiliary / 34600	6/30/2024	\$375,000	0005028810	\$0	\$375,000
		Agency /80600	Auxiliary / 34600	6/30/2024		0005028808	\$0	\$95,000

Percent Change From FY23 to FY24 191%

*Loan/Advance Balance (Long-Term)*

Origination Date	Original Loan Amount	Receiving Fund Name & SABHRS Code	Sending Fund Name & SABHRS Code	Date	Transaction Amount	SABHRS journal #	Beginning Loan Balance FY19	Ending Loan Balance FY19
Reported by The University of Montana								

**Narrative:**