

The University of Montana Western

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University of Montana Western
 ALL FUNDS SUBJECT TO BOARD OF REGENTS APPROVAL
 FISCAL YEAR 2018

Campus/Agency	Actual FY 2017	Budgeted FY 2018	Dollar Change Actual 2017 to Budgeted 2018	Percent Change Actual 2017 to Budgeted 2018
University of Montana Western				
Current Operating Unrestricted*	\$ 14,981,302	\$ 15,639,980	\$ 658,678	4%
Current Restricted	4,896,544	6,690,298	1,793,754	37%
Current Designated	4,189,458	4,854,201	664,743	16%
Auxiliary Enterprises	6,423,079	6,607,638	184,559	3%
Loan & Endowment Funds	65,403	69,360	3,957	6%
Plant Funds	3,022,311	4,681,115	1,658,804	55%
TOTAL ALL FUNDS	<u>\$ 33,578,097</u>	<u>\$ 38,542,592</u>	<u>\$ 4,964,495</u>	15%

The University of Montana
UM-Western
Current Unrestricted Expenses
Fiscal Year 2018

Bud 200

Accounts	Level 1 Acct Code	Actual FY 2017	Percent Of Total Expense	Budget FY 2018	Percent Of Total Budget	Percent Change
Personal Services						
Contract Faculty	610FAC	4,601,043	30.71%	5,153,336	32.95%	12.00%
Contract Administrative	611ADM	680,846	4.54%	669,436	4.28%	-1.68%
Classified	611CLS	1,753,535	11.70%	1,774,134	11.34%	1.17%
Graduate Assistants	611GST	0	0.00%	0	0.00%	0.00%
Contract Professional	611PRF	721,079	4.81%	960,536	6.14%	33.21%
Other Salaries	612OTS	49,930	0.33%	55,699	0.36%	11.55%
Other Compensation	613OTC	792	0.01%	0	0.00%	-100.00%
Total Salaries and Wages		7,807,224	52.11%	8,613,141	55.07%	10.32%
Employee Benefits	614BEN	3,109,796	20.76%	3,499,323	22.37%	12.53%
Employee Waivers	614BNW	0	0.00%	0	0.00%	0.00%
Termination Benefits	615TRB	34,665	0.23%	0	0.00%	-100.00%
Termination Pay	615TRP	45,088	0.30%	0	0.00%	-100.00%
Other Benefits	619OTB	0	0.00%	0	0.00%	0.00%
Total Benefits		3,189,548	21.29%	3,499,323	22.37%	9.71%
Total Personal Services		10,996,772	73.40%	12,112,464	77.45%	10.15%
Operating Expenses						
Contracted Services	621SRV	513,048	3.42%	518,675	3.32%	1.10%
Supplies	622SUP	411,717	2.75%	295,465	1.89%	-28.24%
Communications	623COM	198,191	1.32%	173,413	1.11%	-12.50%
Travel	624TRV	248,024	1.66%	376,947	2.41%	51.98%
Rent	625RNT	56,795	0.38%	55,100	0.35%	-2.98%
Utilities	626UTL	297,324	1.98%	309,695	1.98%	4.16%
Repairs & Maintenance	627MNT	275,151	1.84%	196,743	1.26%	-28.50%
Other	628OTH	190,900	1.27%	209,716	1.34%	9.86%
Waivers & Scholarships	628WAV	930,878	6.21%	1,030,243	6.59%	10.67%
Sponsored Programs Indirect Cost	690IDC	0	0.00%	0	0.00%	0.00%
Costs of Goods Sold	629CGS	987	0.01%	0	0.00%	-100.00%
Total Operating Expenses		3,123,014	20.85%	3,165,997	20.24%	1.38%
Capital and Transfers						
Capital Equipment	631CEQ	89,055	0.59%	56,643	0.36%	-36.40%
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	72,192	0.48%	72,876	0.47%	0.95%
Total Capital		161,247	1.08%	129,519	0.83%	-19.68%
Mandatory Transfer Out	687MXF	0	0.00%	0	0.00%	0.00%
NonMandatory Transfer Out	688NXF	700,269	4.67%	232,000	1.48%	-66.87%
Intra-Entity Exp-External	689XFR	0	0.00%	0	0.00%	0.00%
Total Transfers		700,269	4.67%	232,000	1.48%	-66.87%
Total Capital and Transfers		861,516	5.75%	361,519	2.31%	-58.04%
Total Expenses		14,981,302	100.00%	15,639,980	100.00%	4.40%

The University of Montana
UM-Western
Current Unrestricted Expenses
Fiscal Year 2018
Instruction

Bud 200

Accounts	Level 1 Acct Code	Actual FY 2017	Percent Of Total Expense	Budget FY 2018	Percent Of Total Budget	Percent Change
Personal Services						
Contract Faculty	610FAC	4,597,667	63.24%	5,153,336	66.14%	12.09%
Contract Administrative	611ADM	0	0.00%	0	0.00%	0.00%
Classified	611CLS	86,505	1.19%	97,400	1.25%	12.59%
Graduate Assistants	611GST	0	0.00%	0	0.00%	0.00%
Contract Professional	611PRF	16,075	0.22%	10,750	0.14%	-33.13%
Other Salaries	612OTS	4,966	0.07%	7,800	0.10%	57.08%
Other Compensation	613OTC	0	0.00%	0	0.00%	0.00%
Total Salaries and Wages		4,705,212	64.72%	5,269,286	67.62%	11.99%
Employee Benefits	614BEN	1,721,853	23.69%	1,967,295	25.25%	14.25%
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	5,473	0.08%	0	0.00%	-100.00%
Other Benefits	619OTB	0	0.00%	0	0.00%	0.00%
Total Benefits		1,727,326	23.76%	1,967,295	25.25%	13.89%
Total Personal Services		6,432,538	88.48%	7,236,581	92.87%	12.50%
Operating Expenses						
Contracted Services	621SRV	55,715	0.77%	60,164	0.77%	7.99%
Supplies	622SUP	121,579	1.67%	74,330	0.95%	-38.86%
Communications	623COM	45,605	0.63%	43,598	0.56%	-4.40%
Travel	624TRV	50,271	0.69%	62,735	0.81%	24.79%
Rent	625RNT	4,800	0.07%	5,100	0.07%	6.25%
Utilities	626UTL	0	0.00%	0	0.00%	0.00%
Repairs & Maintenance	627MNT	44,213	0.61%	1,700	0.02%	-96.15%
Other	628OTH	57,506	0.79%	75,873	0.97%	31.94%
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		379,689	5.22%	323,500	4.15%	-14.80%
Capital and Transfers						
Capital Equipment	631CEQ	33,239	0.46%	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		33,239	0.46%	0	0.00%	-100.00%
Mandatory Transfer Out	687MXF	0	0.00%	0	0.00%	0.00%
NonMandatory Transfer Out	688NXF	424,269	5.84%	232,000	2.98%	-45.32%
Intra-Entity Exp-External	689XFR	0	0.00%	0	0.00%	0.00%
Total Transfers		424,269	5.84%	232,000	2.98%	-45.32%
Total Capital and Transfers		457,508	6.29%	232,000	2.98%	-49.29%
Total Expenses		7,269,736	100.00%	7,792,081	100.00%	7.19%

The University of Montana
UM-Western
Current Unrestricted Expenses
Fiscal Year 2018
Academic Support

Bud 200

Accounts	Level 1 Acct Code	Actual FY 2017	Percent Of Total Expense	Budget FY 2018	Percent Of Total Budget	Percent Change
Personal Services						
Contract Faculty	610FAC	0	0.00%	0	0.00%	0.00%
Contract Administrative	611ADM	284,758	25.31%	311,018	25.09%	9.22%
Classified	611CLS	227,914	20.26%	237,219	19.14%	4.08%
Graduate Assistants	611GST	0	0.00%	0	0.00%	0.00%
Contract Professional	611PRF	84,411	7.50%	153,104	12.35%	81.38%
Other Salaries	612OTS	2,851	0.25%	3,500	0.28%	22.77%
Other Compensation	613OTC	0	0.00%	0	0.00%	0.00%
Total Salaries and Wages		599,934	53.33%	704,841	56.86%	17.49%
Employee Benefits	614BEN	250,515	22.27%	277,745	22.41%	10.87%
Employee Waivers	614BNW	0	0.00%	0	0.00%	0.00%
Termination Benefits	615TRB	34,665	3.08%	0	0.00%	-100.00%
Termination Pay	615TRP	26,441	2.35%	0	0.00%	-100.00%
Other Benefits	619OTB	0	0.00%	0	0.00%	0.00%
Total Benefits		311,621	27.70%	277,745	22.41%	-10.87%
Total Personal Services		911,556	81.02%	982,586	79.26%	7.79%
Operating Expenses						
Contracted Services	621SRV	1,453	0.13%	0	0.00%	-100.00%
Supplies	622SUP	97,769	8.69%	54,884	4.43%	-43.86%
Communications	623COM	10,248	0.91%	13,675	1.10%	33.44%
Travel	624TRV	6,177	0.55%	10,733	0.87%	73.75%
Rent	625RNT	0	0.00%	0	0.00%	0.00%
Utilities	626UTL	0	0.00%	0	0.00%	0.00%
Repairs & Maintenance	627MNT	14,402	1.28%	17,800	1.44%	23.60%
Other	628OTH	6,212	0.55%	103,332	8.34%	1563.44%
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		136,261	12.11%	200,424	16.17%	47.09%
Capital and Transfers						
Capital Equipment	631CEQ	47,216	4.20%	56,643	4.57%	19.97%
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		47,216	4.20%	56,643	4.57%	19.97%
Mandatory Transfer Out	687MXF	0	0.00%	0	0.00%	0.00%
NonMandatory Transfer Out	688NXF	30,000	2.67%	0	0.00%	-100.00%
Intra-Entity Exp-External	689XFR	0	0.00%	0	0.00%	0.00%
Total Transfers		30,000	2.67%	0	0.00%	-100.00%
Total Capital and Transfers		77,216	6.86%	56,643	4.57%	-26.64%
Total Expenses		1,125,033	100.00%	1,239,653	100.00%	10.19%

The University of Montana
UM-Western
Current Unrestricted Expenses
Fiscal Year 2018
Student Services

Bud 200

Accounts	Level 1 Acct Code	Actual FY 2017	Percent Of Total Expense	Budget FY 2018	Percent Of Total Budget	Percent Change
Personal Services						
Contract Faculty	610FAC	3,376	0.14%	0	0.00%	-100.00%
Contract Administrative	611ADM	103,217	4.35%	61,464	2.55%	-40.45%
Classified	611CLS	381,380	16.08%	394,507	16.35%	3.44%
Graduate Assistants	611GST	0	0.00%	0	0.00%	0.00%
Contract Professional	611PRF	500,808	21.11%	608,605	25.23%	21.52%
Other Salaries	612OTS	9,428	0.40%	6,000	0.25%	-36.36%
Other Compensation	613OTC	0	0.00%	0	0.00%	0.00%
Total Salaries and Wages		998,209	42.09%	1,070,575	44.38%	7.25%
Employee Benefits	614BEN	484,567	20.43%	541,146	22.43%	11.68%
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	10,486	0.44%	0	0.00%	-100.00%
Other Benefits	619OTB	0	0.00%	0	0.00%	0.00%
Total Benefits		495,053	20.87%	541,146	22.43%	9.31%
Total Personal Services		1,493,262	62.96%	1,611,721	66.81%	7.93%
Operating Expenses						
Contracted Services	621SRV	263,168	11.10%	233,226	9.67%	-11.38%
Supplies	622SUP	147,752	6.23%	115,527	4.79%	-21.81%
Communications	623COM	95,293	4.02%	71,118	2.95%	-25.37%
Travel	624TRV	177,146	7.47%	283,703	11.76%	60.15%
Rent	625RNT	515	0.02%	0	0.00%	-100.00%
Utilities	626UTL	0	0.00%	0	0.00%	0.00%
Repairs & Maintenance	627MNT	3,551	0.15%	1,400	0.06%	-60.57%
Other	628OTH	143,226	6.04%	95,669	3.97%	-33.20%
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	973	0.04%	0	0.00%	-100.00%
Total Operating Expenses		831,623	35.06%	800,643	33.19%	-3.73%
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	47,000	1.98%	0	0.00%	-100.00%
Intra-Entity Exp-External	689XFR	0	0.00%	0	0.00%	0.00%
Total Transfers		47,000	1.98%	0	0.00%	-100.00%
Total Capital and Transfers		47,000	1.98%	0	0.00%	-100.00%
Total Expenses		2,371,886	100.00%	2,412,364	100.00%	1.71%

The University of Montana
UM-Western
Current Unrestricted Expenses
Fiscal Year 2018
Institutional Support

Bud 200

Accounts	Level 1 Acct Code	Actual FY 2017	Percent Of Total Expense	Budget FY 2018	Percent Of Total Budget	Percent Change
Personal Services						
Contract Faculty	610FAC	0	0.00%	0	0.00%	0.00%
Contract Administrative	611ADM	292,870	19.09%	296,954	19.62%	1.39%
Classified	611CLS	388,982	25.36%	416,453	27.52%	7.06%
Graduate Assistants	611GST	0	0.00%	0	0.00%	0.00%
Contract Professional	611PRF	119,784	7.81%	123,450	8.16%	3.06%
Other Salaries	612OTS	3,230	0.21%	2,200	0.15%	-31.89%
Other Compensation	613OTC	0	0.00%	0	0.00%	0.00%
Total Salaries and Wages		804,866	52.47%	839,057	55.44%	4.25%
Employee Benefits	614BEN	321,398	20.95%	360,797	23.84%	12.26%
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	1,829	0.12%	0	0.00%	-100.00%
Other Benefits	619OTB	0	0.00%	0	0.00%	0.00%
Total Benefits		323,227	21.07%	360,797	23.84%	11.62%
Total Personal Services		1,128,094	73.54%	1,199,854	79.28%	6.36%
Operating Expenses						
Contracted Services	621SRV	80,624	5.26%	100,285	6.63%	24.39%
Supplies	622SUP	30,120	1.96%	32,724	2.16%	8.65%
Communications	623COM	41,649	2.72%	39,522	2.61%	-5.11%
Travel	624TRV	10,206	0.67%	15,276	1.01%	49.67%
Rent	625RNT	0	0.00%	0	0.00%	0.00%
Utilities	626UTL	0	0.00%	0	0.00%	0.00%
Repairs & Maintenance	627MNT	44,504	2.90%	46,000	3.04%	3.36%
Other	628OTH	115,519	7.53%	79,842	5.28%	-30.88%
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		322,623	21.03%	313,649	20.72%	-2.78%
Capital and Transfers						
Capital Equipment	631CEQ	8,600	0.56%	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		8,600	0.56%	0	0.00%	-100.00%
Mandatory Transfer Out	687MXF	0	0.00%	0	0.00%	0.00%
NonMandatory Transfer Out	688NXF	74,700	4.87%	0	0.00%	-100.00%
Intra-Entity Exp-External	689XFR	0	0.00%	0	0.00%	0.00%
Total Transfers		74,700	4.87%	0	0.00%	-100.00%
Total Capital and Transfers		83,300	5.43%	0	0.00%	-100.00%
Total Expenses		1,534,017	100.00%	1,513,503	100.00%	-1.34%

The University of Montana
UM-Western
Current Unrestricted Expenses
Fiscal Year 2018
Operation & Maintenance of Plant

Bud 200

Accounts	Level 1 Acct Code	Actual FY 2017	Percent Of Total Expense	Budget FY 2018	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	668,754	38.84%	628,556	38.05%	-6.01%
Graduate Assistants	611GST	0	0.00%	0	0.00%	0.00%
Contract Professional	611PRF	0	0.00%	64,627	3.91%	0.00%
Other Salaries	612OTS	29,456	1.71%	36,199	2.19%	22.89%
Other Compensation	613OTC	792	0.05%	0	0.00%	-100.00%
Total Salaries and Wages		699,002	40.60%	729,382	44.15%	4.35%
Employee Benefits	614BEN	331,463	19.25%	352,340	21.33%	6.30%
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	858	0.05%	0	0.00%	-100.00%
Other Benefits	619OTB	0	0.00%	0	0.00%	0.00%
Total Benefits		332,321	19.30%	352,340	21.33%	6.02%
Total Personal Services		1,031,322	59.90%	1,081,722	65.47%	4.89%
Operating Expenses						
Contracted Services	621SRV	112,087	6.51%	125,000	7.57%	11.52%
Supplies	622SUP	14,498	0.84%	18,000	1.09%	24.16%
Communications	623COM	5,395	0.31%	5,500	0.33%	1.96%
Travel	624TRV	4,222	0.25%	4,500	0.27%	6.58%
Rent	625RNT	51,480	2.99%	50,000	3.03%	-2.87%
Utilities	626UTL	297,324	17.27%	309,695	18.75%	4.16%
Repairs & Maintenance	627MNT	168,481	9.79%	129,843	7.86%	-22.93%
Other	628OTH	-131,562	-7.64%	-145,000	-8.78%	10.21%
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	14	0.00%	0	0.00%	-100.00%
Total Operating Expenses		521,939	30.31%	497,538	30.11%	-4.68%
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	72,192	4.19%	72,876	4.41%	0.95%
Total Capital		72,192	4.19%	72,876	4.41%	0.95%
Mandatory Transfer Out	687MXF	0	0.00%	0	0.00%	0.00%
NonMandatory Transfer Out	688NXF	96,300	5.59%	0	0.00%	-100.00%
Intra-Entity Exp-External	689XFR	0	0.00%	0	0.00%	0.00%
Total Transfers		96,300	5.59%	0	0.00%	-100.00%
Total Capital and Transfers		168,492	9.79%	72,876	4.41%	-56.75%
Total Expenses		1,721,752	100.00%	1,652,136	100.00%	-4.04%

The University of Montana
UM-Western
Current Unrestricted Expenses
Fiscal Year 2018
Scholarships & Fellowships

Bud 200

Accounts	Level 1 Acct Code	Actual FY 2017	Percent Of Total Expense	Budget FY 2018	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	930,878	97.08%	1,030,243	100.00%	10.67%
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		930,878	97.08%	1,030,243	100.00%	10.67%
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	28,000	2.92%	0	0.00%	-100.00%
Intra-Entity Exp-External	689XFR	0	0.00%	0	0.00%	0.00%
Total Transfers		28,000	2.92%	0	0.00%	-100.00%
Total Capital and Transfers		28,000	2.92%	0	0.00%	-100.00%
Total Expenses		958,878	100.00%	1,030,243	100.00%	7.44%

**The University of Montana
UM-Western
5 Year Comparison by Program
Fiscal Year 2018**

Bud 220

Program	Actual 2014	Actual 2015	Actual 2016	Actual 2017	Budget 2018	Percent Change
Instruction	6,823,733	7,000,405	7,116,442	7,269,736	7,792,081	7.19%
Organized Research					0	
Public Service					0	
Academic Support	1,137,857	1,130,223	1,120,810	1,125,033	1,239,653	10.19%
Student Services	1,925,108	2,024,974	2,075,980	2,371,886	2,412,364	1.71%
Institutional Support	1,377,517	1,469,754	1,436,891	1,534,017	1,513,503	-1.34%
Operation and Maintenance of Plant	1,661,507	1,792,876	1,587,857	1,721,752	1,652,136	-4.04%
Total	12,925,723	13,418,231	13,337,980	14,022,424	14,609,737	4.19%
Scholarships and Fellowships	874,432	965,175	930,726	958,878	1,030,243	7.44%
Total	13,800,155	14,383,406	14,268,706	14,981,302	15,639,980	4.40%

UM-Western

Statement of Waivers and Scholarships

Fiscal Year 2018

Accounts	Account Code	Actual FY 2017	Percent Of Total Expense	Budget FY 2018	Percent Of Total Budget	Percent Change
Campus Discretionary Waivers						
Undergraduate						
Res Tuition Waiver-Undergraduate	62829	40,607	4.36%	60,000	5.82%	47.76%
Non-Res Tuition Waiver-Undergrad	62846	0	0.00%	36,000	3.49%	0.00%
Custodial Student	62874B	0	0.00%	0	0.00%	0.00%
Senior Citizens	62874G	0	0.00%	5,000	0.49%	0.00%
Total Undergraduate		40,607	4.36%	101,000	9.80%	148.73%
Graduate						
Res Tuition Waiver-Graduate	62820	0	0.00%	0	0.00%	0.00%
Non-Res Tuition Waiver-Graduate	62820A	0	0.00%	0	0.00%	0.00%
GTA/GRA Waiver	62820T	0	0.00%	0	0.00%	0.00%
Total Graduate		0	0.00%	0	0.00%	0.00%
Athletic						
Res Tuition Waiver-Athletics	62829A	315,205	33.86%	322,000	31.25%	2.16%
Non-Res Tuition Waiver-Athletics	62846A	408,558	43.89%	377,000	36.59%	-7.72%
Total Athletic		723,763	77.75%	699,000	67.85%	-3.42%
Other						
Other Tuition Waivers	62874	0	0.00%	0	0.00%	0.00%
Scholarships & Fellowships	62828	30,300	3.25%	38,000	3.69%	25.41%
Yellow Ribbon Program	62874Y	9,010	0.97%	13,000	1.26%	44.29%
Total Other		39,310	4.22%	51,000	4.95%	29.74%
Total Campus Discretionary Waiver		803,680	86.34%	851,000	82.60%	5.89%
Board of Regents Designated						
Waivers and Scholarships						
American Indian Waiver	62874E	81,709	8.78%	100,000	9.71%	22.39%
Employee Waiver	62874T	12,346	1.33%	16,000	1.55%	29.60%
Dependent Waiver	62874R	16,521	1.77%	26,243	2.55%	58.85%
Veteran	62874H	0	0.00%	12,000	1.16%	0.00%
Peace & Fire Orphans	62874F	0	0.00%	0	0.00%	0.00%
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	0	0.00%	0	0.00%	0.00%
MUS High School Honor	62874C	16,623	1.79%	25,000	2.43%	50.39%
National Merit	62874D	0	0.00%	0	0.00%	0.00%
Total Waivers and Scholarships		127,198	13.66%	179,243	17.40%	40.92%
Total Board of Regents Designated		127,198	13.66%	179,243	17.40%	40.92%
Total Expenses		930,878	100.00%	1,030,243	100.00%	10.67%

The University of Montana
UM-Western
Current Unrestricted Revenues
Fiscal Year 2018

Bud 300

Accounts	Level 1 Acct Code	Actual FY 2017	Percent Of Total	Budget FY 2018	Percent Of Total Budget	Percent Change
Tuition and Fees						
Registration Fee	515REG	95,052	0.64%	75,000	0.48%	-21.10%
Resident Tuition	500RES	4,022,211	27.12%	4,699,165	30.05%	16.83%
Non-resident Tuition	505NON	1,106,329	7.46%	1,216,352	7.78%	9.94%
WUE Tuition	505WUE	1,284,766	8.66%	1,484,443	9.49%	15.54%
Other Tuition	507OTH	0	0.00%	0	0.00%	0.00%
Admissions Fees	515ADM	31,140	0.21%	25,000	0.16%	-19.72%
Program Tuition & Fees	520PRG	273,200	1.84%	281,000	1.80%	2.86%
Total Tuition and Fees		6,812,699	45.94%	7,780,960	49.75%	14.21%
State Allocations						
Hi-Ed General Fund Revenue	555GEN	7,057,837	47.60%	6,874,413	43.95%	-2.60%
Hi-Ed Millage Revenue	555MIL	853,702	5.76%	898,307	5.74%	5.22%
Other OCHE/State Funding	555SPE	45,476	0.31%	40,000	0.26%	-12.04%
Total State Allocations		7,957,015	53.66%	7,812,720	49.95%	-1.81%
Other Revenues						
Investments	540INV	23,137	0.16%	18,000	0.12%	-22.20%
Financial Aid	562FNA	23,111	0.16%	17,000	0.11%	-26.44%
Other Student Fees	532OSF	12,515	0.08%	11,000	0.07%	-12.11%
Carry Forward Funds	585CAR	0	0.00%	0	0.00%	0.00%
Other Revenue	580OTH	320	0.00%	300	0.00%	-6.25%
Total Other Revenues		59,083	0.40%	46,300	0.30%	-21.64%
Transfers						
Mandatory Transfer-In	557MNX	0	0.00%	0	0.00%	0.00%
Non-Mandatory Transfer-In	557NMX	0	0.00%	0	0.00%	0.00%
Total Transfers		0	0.00%	0	0.00%	0.00%
Total Revenues		14,828,796	100.00%	15,639,980	100.00%	5.47%

**The University of Montana
UM-Western
Budget for Auxiliary Funds
FY18**

<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</u>	<u>Ending Fund Balance</u>
Bookstore	281,623	730,000	0	730,000	132,010	596,450	4,800	733,260	11,958	290,321
Dining/Food Services	504,624	2,637,000	0	2,637,000	1,163,727	1,256,000	160,000	2,579,727	35,914	597,811
Health Services	110,572	163,500	0	163,500	112,993	82,100	0	195,093	6,154	85,133
Other Auxiliary Non-Pledged	40,842	16,000	232,000	248,000	0	260,500	0	260,500	0	28,342
Other Auxiliary Pledged	228,741	708,000	228,000	936,000	387,944	459,625	126,200	973,769	35,208	226,180
Parking	78,168	60,000	0	60,000	7,642	12,900	66,000	86,542	498	52,123
Rentals	60,758	50,000	0	50,000	0	26,500	23,000	49,500	0	61,258
Student Housing	312,073	1,617,000	0	1,617,000	582,914	710,700	269,200	1,562,814	79,332	445,591
Student Union	94,599	112,000	0	112,000	20,233	84,600	61,600	166,433	1,832	41,997
Totals	1,712,000	6,093,500	460,000	6,553,500	2,407,463	3,489,375	710,800	6,607,638	170,895	1,828,757

**The University of Montana
UM-Western
Actuals for Auxiliary Funds
FY17**

<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</u>	<u>Ending Fund Balance</u>
Bookstore	316,853	729,752	0	729,752	121,451	638,730	4,800	764,982	11,958	293,581
Dining/Food Services	386,816	2,654,615	0	2,654,615	1,078,026	1,261,781	197,000	2,536,807	35,914	540,538
Health Services	98,994	164,011	0	164,011	88,051	64,381	0	152,433	6,154	116,726
Other Auxiliary Non-Pledged	42,197	15,926	224,000	239,926	0	241,280	0	241,280	0	40,842
Other Auxiliary Pledged	283,189	769,861	242,656	1,012,517	395,512	464,049	207,404	1,066,965	35,208	263,949
Parking	34,578	66,659	0	66,659	12,325	4,744	6,000	23,070	498	78,665
Rentals	74,152	31,683	0	31,683	0	20,598	24,479	45,078	0	60,758
Student Housing	268,884	1,521,333	0	1,521,333	548,209	688,405	241,530	1,478,144	79,332	391,405
Student Union	100,930	107,991	0	107,991	15,983	76,738	21,600	114,322	1,832	96,431
Totals	1,606,592	6,061,830	466,656	6,528,486	2,259,558	3,460,708	702,813	6,423,079	170,895	1,882,895

**The University of Montana
UM-Western
Budget for Designated Funds
FY18**

<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</u>	<u>Ending Fund Balance</u>
Associated Students	154,217	257,600	0	257,600	89,517	209,550	2,700	301,767	636	110,686
Athletics	11,847	332,300	5,000	337,300	18,520	321,940	0	340,460	122	8,809
Campus Sales & Services	279,771	832,200	0	832,200	191,814	650,400	30,000	872,214	27,596	267,353
Continuing Education	335,630	2,210,000	0	2,210,000	388,454	1,780,800	0	2,169,254	5,967	382,344
Designated Scholarships	0	0	0	0	0	0	0	0	0	0
F&A Sponsored Programs	268,136	100,000	0	100,000	115,814	47,000	15,000	177,814	25,009	215,331
Fees	285,788	314,500	10,000	324,500	137,145	236,200	0	373,345	3,902	240,845
General Designated	1,157,018	224,200	15,000	239,200	163,488	43,825	37,000	244,313	17,924	1,169,830
Instructional Fees	142,248	193,800	0	193,800	0	281,545	0	281,545	0	54,503
Sales & Services	55,880	71,500	4,000	75,500	5,190	88,300	0	93,490	596	38,486
Totals	2,690,534	4,536,100	34,000	4,570,100	1,109,941	3,659,560	84,700	4,854,201	81,754	2,488,187

**The University of Montana
UM-Western
Actuals for Designated Funds
FY17**

<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</u>	<u>Ending Fund Balance</u>
Associated Students	113,533	281,960	0	281,960	80,792	157,451	3,033	241,276	636	154,853
Athletics	30,950	284,944	15,500	300,444	33,950	285,597	0	319,547	122	11,969
Campus Sales & Services	308,357	606,605	0	606,605	189,233	409,048	36,910	635,192	27,596	307,367
Continuing Education	268,325	2,217,148	0	2,217,148	354,516	1,795,327	0	2,149,843	5,967	341,598
Designated Scholarships	0	0	0	0	0	0	0	0	0	0
F&A Sponsored Programs	231,723	133,547	0	133,547	95,247	1,839	49	97,135	25,009	293,145
Fees	256,473	292,870	0	292,870	122,960	140,596	0	263,556	3,902	289,690
General Designated	1,021,330	180,028	141,269	321,297	158,735	26,874	0	185,610	17,924	1,174,943
Instructional Fees	139,831	191,043	0	191,043	191	188,436	0	188,627	0	142,248
Sales & Services	58,287	100,019	6,248	106,267	22,518	86,156	0	108,674	596	56,476
Totals	2,428,811	4,288,165	163,017	4,451,182	1,058,143	3,091,323	39,992	4,189,458	81,754	2,772,288

**The University of Montana
UM-Western
Budget for Endowment Funds
FY18**

<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</u>	<u>Ending Fund Balance</u>
Endowment	3,705	15	0	15	0	0	150	150	0	3,570
Totals	3,705	15	0	15	0	0	150	150	0	3,570

**The University of Montana
UM-Western
Actuals for Endowment Funds
FY17**

<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</u>	<u>Ending Fund Balance</u>
Endowment	3,827	27	0	27	0	0	150	150	0	3,705
Totals	3,827	27	0	27	0	0	150	150	0	3,705

**The University of Montana
UM-Western
Budget for Loan Funds
FY18**

<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</u>	<u>Ending Fund Balance</u>
Federal & State Loan	555,890	10,500	0	10,500	0	66,000	0	66,000	0	500,390
Institutional Loan	74,225	900	0	900	0	3,210	0	3,210	0	71,915
Private Loan	0	0	0	0	0	0	0	0	0	0
Totals	630,114	11,400	0	11,400	0	69,210	0	69,210	0	572,304

**The University of Montana
UM-Western
Actuals for Loan Funds
FY17**

<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</u>	<u>Ending Fund Balance</u>
Federal & State Loan	612,730	8,563	0	8,563	0	65,403	0	65,403	0	555,890
Institutional Loan	73,705	519	0	519	0	0	0	0	0	74,225
Private Loan	0	0	0	0	0	0	0	0	0	0
Totals	686,435	9,083	0	9,083	0	65,403	0	65,403	0	630,114

**The University of Montana
UM-Western
Budget for Plant Funds
FY18**

<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</u>	<u>Ending Fund Balance</u>
Renewal/Replacement	2,644,162	88,325	2,073,612	2,161,937	0	2,515,600	510,000	3,025,600	0	1,780,499
Retirement of Indebtedness	49,842	73,500	852,950	926,450	0	853,450	73,500	926,950	0	49,342
Unexpended Plant	1,355,172	731,300	4,450	735,750	300	345,265	383,000	728,565	0	1,362,357
Totals	4,049,175	893,125	2,931,012	3,824,137	300	3,714,315	966,500	4,681,115	0	3,192,197

**The University of Montana
UM-Western
Actuals for Plant Funds
FY17**

<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</u>	<u>Ending Fund Balance</u>
Renewal/Replacement	2,171,881	300,416	1,495,704	1,796,119	0	811,778	512,061	1,323,839	0	2,644,162
Retirement of Indebtedness	43,148	68,884	828,269	897,153	0	831,960	58,500	890,460	0	49,842
Unexpended Plant	1,244,900	917,540	745	918,285	0	223,358	584,655	808,013	0	1,355,172
Totals	3,459,928	1,286,840	2,324,718	3,611,558	0	1,867,096	1,155,216	3,022,311	0	4,049,175

**The University of Montana
UM-Western
Budget for Restricted Funds
FY18**

<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</u>	<u>Ending Fund Balance</u>
Financial Aid Programs	0	3,521,500	0	3,521,500	253,500	3,268,000	0	3,521,500	0	0
Other Restricted	0	195,620	0	195,620	135,372	54,648	0	190,020	0	5,600
Private Gifts & Scholarships	0	1,487,285	150	1,487,435	0	1,487,435	0	1,487,435	0	0
Restricted Spon Prog GAAP	0	0	0	0	0	0	0	0	0	0
Restricted Sponsored Programs	20	1,565,175	0	1,565,175	617,673	868,670	5,000	1,491,343	0	73,852
Totals	20	6,769,580	150	6,769,730	1,006,545	5,678,753	5,000	6,690,298	0	79,452

**The University of Montana
UM-Western
Actuals for Restricted Funds
FY17**

<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</u>	<u>Ending Fund Balance</u>
Financial Aid Programs	0	2,697,630	0	2,697,630	228,083	2,469,546	0	2,697,630	0	0
Other Restricted	0	157,467	0	157,467	125,281	32,186	0	157,467	0	0
Private Gifts & Scholarships	0	1,034,403	150	1,034,553	0	1,034,553	0	1,034,553	0	0
Restricted Spon Prog GAAP	-509	-86,508	0	-86,508	0	-87,017	0	-87,017	0	0
Restricted Sponsored Programs	-26	1,093,907	49	1,093,956	697,972	269,895	126,044	1,093,911	0	20
Totals	-535	4,896,899	199	4,897,098	1,051,337	3,719,163	126,044	4,896,544	0	20

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

NAME		CODE			
The University of Montana - Western		51080			
	Original Op Plan FY17	Actual FY17	Budgeted FY18	Actual FY17 to Budgeted FY18	
DESCRIPTION	Tuition Revenue Waived	Tuition Revenue Waived	Tuition Revenue Waived	% Change in Tuition Revenue Waived	
Discretionary					
Resident					
Resident Undergrad	20,000	40,607	60,000	47.8%	
Resident Dual Credit					
Senior Citizens	5,000	0	5,000		
Resident Athletics	320,000	315,205	322,000	2.2%	
Resident Graduate					
SUBTOTAL	345,000	355,812	387,000	8.8%	
Non-Resident					
NR Undergraduate	36,000		36,000		
NR Athletics	400,000	408,558	377,000	-7.7%	
NR Graduate					
NR WICHE					
PhD/MSSE					
Other					
SUBTOTAL	436,000	408,558	413,000	1.1%	
Designated					
Montana Indians	70,000	81,709	100,000	22.4%	
Veterans	12,000	0	12,000		
Federal Yellow Ribbon Program	11,000	9,010	13,000	44.3%	
Resident Faculty & Staff	12,000	12,346	16,000	29.6%	
Resident Employee Dependents	28,328	16,521	26,243	58.8%	
War Orphans/Peace Officers					
Custodial Students					
Community Colleges					
High School Honors	15,000	16,623	25,000	50.4%	
National Merit					
Other	80,000	30,300	38,000	25.4%	
SUBTOTAL	228,328	166,508	230,243	38.3%	
Scholarships					
Total Tuition Waived	1,009,328	930,878	1,030,243	10.7%	

ALL FUNDS
FTE EMPLOYEE DATA

UNIT	The University of Montana - Western				
	ACTUAL FY 2017	PER- CENT	BUDGETED FY 2018	PER- CENT	INCR. (DECR.)
CURRENT UNRESTRICTED FUND: ¹					
Contract Faculty (AY)	76.94	52.0%	79.85	51.8%	3.8%
Contract Administrative	5.81	3.9%	5.96	3.9%	2.6%
Contract Professional	15.30	10.3%	17.86	11.6%	16.7%
Classified	48.70	32.9%	48.91	31.7%	0.4%
GTA	-	0.0%	-	0.0%	0.0%
GRA	-	0.0%	-	0.0%	0.0%
Part-Time and Other	1.26	0.9%	1.55	1.0%	23.0%
TOTAL	148.01	100.0%	154.13	100.0%	4.1%
RESTRICTED:					
Contract Faculty (AY)	1.68	6.9%	-	0.0%	-100.0%
Contract Administrative	0.15	0.6%	-	0.0%	-100.0%
Contract Professional	1.79	7.4%	1.79	7.6%	0.0%
Classified	3.38	13.9%	4.28	18.2%	26.6%
GTA	-	0.0%	-	0.0%	0.0%
GRA	-	0.0%	-	0.0%	0.0%
Part-Time and Other	17.31	71.2%	17.47	74.2%	0.9%
TOTAL	24.31	100.0%	23.54	100.0%	-3.2%
DESIGNATED:					
Contract Faculty (AY)	1.56	7.7%	1.29	7.3%	-17.3%
Contract Administrative	0.40	2.0%	0.40	2.3%	0.0%
Contract Professional	3.44	17.0%	2.70	15.2%	-21.5%
Classified	9.09	44.9%	8.13	45.8%	-10.6%
GTA	-	0.0%	-	0.0%	0.0%
GRA	-	0.0%	-	0.0%	0.0%
Part-Time and Other	5.77	28.5%	5.25	29.5%	-9.0%
TOTAL	20.26	100.1%	17.77	100.1%	-12.3%
AUXILIARY:					
Contract Faculty (AY)	-	0.0%	-	0.0%	0.0%
Contract Administrative	1.64	3.5%	1.64	3.6%	0.0%
Contract Professional	2.78	6.0%	2.78	6.2%	0.0%
Classified	30.44	65.4%	30.40	67.3%	-0.1%
Part-Time and Other	11.71	25.1%	10.38	23.0%	-11.4%
TOTAL	46.57	100.0%	45.20	100.0%	-2.9%
TOTAL FTE:					
Contract Faculty (AY)	80.18	33.5%	81.14	33.7%	1.2%
Contract Administrative	8.00	3.3%	8.00	3.3%	0.0%
Contract Professional	23.31	9.7%	25.13	10.4%	7.8%
Classified	91.61	38.3%	91.72	38.1%	0.1%
GTA	-	0.0%	-	0.0%	0.0%
GRA	-	0.0%	-	0.0%	0.0%
Part-Time and Other	36.05	15.1%	34.65	14.4%	-3.9%
TOTAL	239.15	100.0%	240.64	100.0%	0.6%

Comments

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

NAME		CODE			
The University of Montana - Western					51080
DESCRIPTION	BOR POLICY 910.10 Retirement Costs	BOR POLICY 901.15 Reserve Revolving	BOR POLICY 901.6 Reverted Appropriations	BOR POLICY 901.13 Scholarships & Stipends	
1. Effective Date of Board Policy	January 2004	May 2006	November 1999	May 2003	
2. Date Reserve Fund Established by Campus	FY 2004	FY 2006	FY 2000	FY 2013	
3. Designated / Plant Fund Codes	838750	838755	872401& various	838751	
4. Financial Summary					
Fund Balance - FYE 2016 (Actual)	142,224	680,163	624,866	147,000	
+ Revenues, Transfers In (Actual FY17)	40,000	46,269	4,024	52,000	
- Expenditures, Transfers Out (Actual FY17)	-	-	140,720	-	
Fund Balance - FYE 2017 (Actual)	182,224	726,432	488,171	199,000	
+ Revenues, Transfers In (Projected FY18)	-	-	5,000		
- Expenditures, Transfers Out (Projected FY18)	50,000	-	217,760	25,000	
Fund Balance - FYE 2018 (Projected)	132,224	726,432	275,411	174,000	
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 FY18 been submitted and approved by OCHE?	will be as needed				
c. Has the required documentation for the FY18 transfers out of this reserve fund been submitted to OCHE?		will be as needed			

****NOTES****

Reverted Approps. - FY18 budgeted expenditures reflect previous approved spending from BOR Items. A FY18 BOR item will be requested this year for additional projects.

**THE UNIVERSITY OF MONTANA WESTERN
SUPPLEMENTAL INFORMATION
NEGATIVE FUND BALANCE ANALYSIS
For Fiscal Year 2017**

Montana Western had no negative fund balances at the third fund level in Fiscal Year 17.

**THE UNIVERSITY OF MONTANA WESTERN
OUTSTANDING LOAN / NEGATIVE CASH REPORT**

For Fiscal Year 2017

LOANS AUTHORIZED TO SUBFUND ENTITIES

Agency:	The University of Montana - Western		
Fund Name:	Inter Entity Loans Restricted Funds		
Fund Number:	8200LN		
Loan Amount:	FYE 2016	FYE 2017	
	\$70,000	\$270,000	

Fund Name:	Inter Entity Loans Designated Funds		
Fund Number:	8300LN		
Loan Amount:	(\$70,000)	(\$270,000)	

1. Brief Explanation of the Fund:
The purpose of these funds is to record a loan at the subfund level for restricted entities.
2. Explanation as to Why the Loan Exists:
This loan is necessary due to the nature of cost reimbursable grants. These grants are billed after the expense is incurred.
3. Solvency Analysis:
The grants are all solvent because they are a contract between the university and a funding agency. A receivable is booked to match the incurred expense making the grant's fund balance, the true measure of solvency, positive.
4. Reduction/Elimination Plan:
While a loan will continue to be needed at the end of each reporting period, timely billing and collection minimize the impact of cost reimbursable grants on cash flow.

University of Montana Western

TOP LEVEL FUNDS WITH NEGATIVE CASH BALANCES
FOR TWO CONSECUTIVE YEARS

Western has no negative cash balances in its SABHRS fund group totals. No SABHRS fund group total has been negative cash in either of the last two years. Prior to the close of the fiscal year, inter-entity loans were established for any funds requiring cash borrowings. Such borrowings are reported on the Inter-Entity loan report.

Inter-Entity Loan Status Report

Campus: **University of Montana Western**

Date: **June 30, 2017**

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 FY17	Ending Loan Balance FY17
06.30.16	\$70,000	Restricted Spn Prg InterEntity Loan/32600	Designated InterEntity Loan/33600				\$70,000	
		Restricted Spn Prg InterEntity Loan/32600	Designated InterEntity Loan/33600	09.19.16	\$200,000	0003297514		\$270,000

Percent Change From FY17 to FY18

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 FY16	Ending Loan Balance FY16

Narrative:

Grants in the Restricted Funds are billed in a timely fashion after the expense is incurred. A receivable is booked to match the incurred expense, however, funds are not received promptly. An inter-entity loan was necessary to maintain positive cash balances as required by state law.

Bonded Indebtedness Report

Campus: The University of Montana

Date: June 30, 2017

REVENUE BONDS ISSUE	ORIGINAL AMOUNT OF ISSUE	USES OF FUNDS - PROJECTS/AMOUNTS	PLEGGED REVENUES	FY 16 DEBT SERVICE RATIO	OUTSTANDING PRINCIPAL BALANCE AT JUNE 30,2017	FY2017 PRINCIPAL & INTEREST PAYMENT Actual	FY2018 PRINCIPAL & INTEREST PAYMENT Est	FY2019 PRINCIPAL & INTEREST PAYMENT Est	FY2020 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	2.66 Series K,L,M,N	\$ 90,632,188	\$ 11,794,499	\$ 11,798,993	\$ 11,789,160	\$ 11,831,101
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						

Bonded Indebtedness Report

Campus: **The University of Montana**

Date: **June 30, 2017**

REVENUE BONDS ISSUE	ORIGINAL AMOUNT OF ISSUE	USES OF FUNDS - PROJECTS/AMOUNTS	PLEGGED REVENUES	FY 16 DEBT SERVICE RATIO	OUTSTANDING PRINCIPAL BALANCE AT JUNE 30,2017	FY2017 PRINCIPAL & INTEREST PAYMENT Actual	FY2018 PRINCIPAL & INTEREST PAYMENT Est	FY2019 PRINCIPAL & INTEREST PAYMENT Est	FY2020 PRINCIPAL & INTEREST PAYMENT Est
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					\$ 90,632,188				

OTHER LONG TERM DEBT - SOURCE	ORIGINAL BALANCE	USES OF FUNDS - PROJECTS / AMOUNTS	REVENUE STREAM IDENTIFIED FOR REPAYMENT	JUNE 30, 2016 BALANCE	JUNE 30, 2017 BALANCE	Percent Change From FY16 to FY17
1-B Intercap-MSTA	\$ 501,375	Research	Indirect Cost Assessment	\$ 400,220	\$ 395,215	-1%
2-B Intercap	\$ 3,429,300	HPER Building Renovation Expansion CBB Energy Conservation Project	User Fees	\$ 1,775,602	\$ 2,718,691	53%
3-B SBCEP Loans	\$ 1,096,999	Campus Wide Mechanical Insulation, Engineering Lab Classroom Elec Upgrade	User Fees	\$ 452,779	\$ 999,985	121%
4-H SBCEP Loans	\$ 828,204	Airport Facility, Donaldson Building, Energy Upgrade Package	User Fees	\$ 673,638	\$ 633,290	-6%
5-H Intercap Loans	\$ 187,500	Rurchase property within Helena College acquisition zone	Rent	\$ 0	\$ 187,500	100%
6-M Intercap Loans	\$ 12,202,492	Park-n-Ride construction, Washington-Grizzly Stadium Stadium Lights, Real property @ 820 Arthur, Bus Barn Construction. O'Connor Center remodel, Completion of 3rd Floor research space - ISB., Adams Center Basement Completion, Electric Buses, Grizzly Champions Center	User Fees	\$ 2,222,763	\$ 10,639,759	379%
7-M Intercap Loans - MSTA	\$ 3,509,627	Research	Indirect Cost Assessment	\$ 2,801,541	\$ 2,766,507	-1%
8-M Subordinated Bond Issue	\$ 319,000	Backflow Prevention Project	User Fees	\$ 158,000	\$ 124,000	-22%
9-M SBCEP Loans	\$ 5,509,965	Department of Environmental Quality Energy Savings Loans	User Fees	\$ 3,431,322	\$ 3,072,006	-10%
10-D Intercap	\$ 379,078	PE Electrical Repair, Purchase of 528 E Poindexter	Rent	\$ 342,780	\$ 303,262	-12%
11-D SBCEP Loans	\$ 1,718,446	Department of Environmental Quality Energy Savings Loans	User Fees	\$ 834,517	\$ 730,614	-12%
Total Other Indebtedness				\$ 22,570,830		

TOTAL OUTSTANDING DEBT at June 30, 2017 **\$ 113,203,018**

The University of Montana - Western Transfer Activity FY17

	Current Funds				Plant Funds							Net Transfer
	General Operating	Unrestricted Designated	Auxiliary Enterprises	Restricted	Student Loans	Endowment Funds	Unexpended	Renewal & Replacement	Retirement of Indebtedness	Investment in Plant		
Transfers Among Funds												
Mandatory:												
Principal and interest:												
For Intercap Loan Payments			(34,209.34)					(9,145.44)	43,354.78			0.00
For Bond Payments, Auxil to R&R			(334,200.00)					334,200.00				0.00
For Bond Payments, Auxil to Retirement of Indebtedness									0.00			0.00
For Bond Payments, Plant Funds to Plant Funds							(281,999.00)	(502,915.39)	784,914.39			0.00
Total Principal and Interest	0.00	0.00	(368,409.34)	0.00	0.00	0.00	(281,999.00)	(177,860.83)	828,269.17	0.00		0.00
Mandatory Other:												
Total Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
Non - mandatory:												
Renewals and Replacements:												
From Motor Pool to Motor Pool R&R		(36,910.27)						36,910.27				0.00
Project R&R Transfers	(338,000.00)							338,000.00				0.00
Academic Facilities Projects								20,000.00	(20,000.00)			0.00
Campus radio equipment		(3,033.11)						3,033.11				0.00
Auxiliaries to Auxiliary R&R			(309,655.87)					309,655.87				0.00
From carbon credits to wood-fired boiler project				(744.88)			744.88					0.00
From Grants to R & R (PY)				(125,299.00)				125,299.00				0.00
Sale of Assets								25.35		(25.35)		0.00
Total Renewal and Replacements	(338,000.00)	(39,943.38)	(309,655.87)	(126,043.88)	0.00	0.00	744.88	832,923.60	(20,000.00)	(25.35)		0.00
Other:												
Increase Reserve Revolving Account (901.15)	(46,269.00)	46,269.00										0.00
From General Operating to Reserve Termination	(40,000.00)	40,000.00										0.00
From General Operating to Scholarships	(52,000.00)	52,000.00										0.00
From General Operating to MT Horsemanship Center	(224,000.00)		224,000.00									0.00
From Aux Admin to misc projects		24,748.08	(24,748.08)									0.00
From Endowment to Scholarship				150.00		(150.00)						0.00
From Land Grant to PE Bldg Ops			242,656.00				(242,656.00)					0.00
From Land Grant to Projects							(60,000.00)	60,000.00				0.00
From Indirects to Grants		(49.04)		49.04								0.00
Total Other	(362,269.00)	162,968.04	441,907.92	199.04	0.00	(150.00)	(302,656.00)	60,000.00	0.00	0.00		0.00
Movement of Equity (NIIP)												
Amortization of Bond Issuance Cost/Discount on BP									0.00			0.00
Transfer CWIP to NIP									0.00			0.00
Total Transfers In	0.00	163,017.08	466,656.00	199.04	0.00	0.00	744.88	1,227,123.60	828,269.17	0.00		2,686,009.77
Total Transfers Out	(700,269.00)	(39,992.42)	(702,813.29)	(126,043.88)	0.00	(150.00)	(584,655.00)	(512,060.83)	(20,000.00)	(25.35)		(2,686,009.77)
Transfer Total	(700,269.00)	123,024.66	(236,157.29)	(125,844.84)	0.00	(150.00)	(583,910.12)	715,062.77	808,269.17	(25.35)		0.00

The University of Montana - Western Transfer Activity FY17

	Current Funds					Plant Funds						Net Transfer
	General Operating	Unrestricted Designated	Auxiliary Enterprises	Restricted	Student Loans	Endowment Funds	Unexpended	Renewal & Replacement	Retirement of Indebtedness	Investment in Plant		
Transfer From (To) Other Agencies												
Miscellaneous Other Transfers												
Academic Facilities Fee -UM									(38,500.00)			(38,500.00)
Series J Reimbursement - Tech												0.00
Debt Management Maintenance Plan from UM								268,580.00	0.00			268,580.00
Debt Management Transfer Plan to UM												0.00
Total Transfers In	0.00	0.00	0.00	0.00	0.00	0.00	0.00	268,580.00	0.00	0.00		268,580.00
Total Transfers Out	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(38,500.00)	0.00		(38,500.00)
Transfer Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	268,580.00	(38,500.00)	0.00		230,080.00
Recap of Transfer Activity Per CHE Form												
Total Transfers In	0.00	163,017.08	466,656.00	199.04	0.00	0.00	744.88	1,495,703.60	828,269.17	0.00		2,954,589.77
Total Transfers Out	(700,269.00)	(39,992.42)	(702,813.29)	(126,043.88)	0.00	(150.00)	(584,655.00)	(512,060.83)	(58,500.00)	(25.35)		(2,724,509.77)
Transfer Total	(700,269.00)	123,024.66	(236,157.29)	(125,844.84)	0.00	(150.00)	(583,910.12)	983,642.77	769,769.17	(25.35)		230,080.00