

University of Montana Western

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University of Montana - Western
ALL FUNDS SUBJECT TO BOARD OF REGENTS APPROVAL
FISCAL YEAR 2015

Campus/Agency	Actual FY 2014	Budgeted FY 2015	Dollar Change Actual 2014 to Budgeted 2015	Percent Change Actual 2014 to Budgeted 2015
University of Montana - Western:				
Current Operating Unrestricted	\$ 13,800,155	\$ 14,372,046	\$ 571,891	4%
Current Restricted	4,012,554	5,631,110	1,618,556	40%
Current Designated	3,594,879	4,054,988	460,109	13%
Auxiliary Enterprises	5,917,596	5,655,611	(261,985)	-4%
Loan & Endowment Funds	10,304	25,300	14,996	146%
Plant Funds	2,047,083	3,110,057	1,062,974	52%
TOTAL ALL FUNDS	\$ 29,382,571	\$ 32,849,112	\$ 3,466,541	12%

The University of Montana
UM-Western
Current Unrestricted Expenses
Fiscal Year 2015

Bud 200

Accounts	Level 1 Acct Code	Actual FY 2014	Percent Of Total Expense	Budget FY 2015	Percent Of Total Budget	Percent Change
Personal Services						
Contract Faculty	610FAC	4,416,319	32.00%	4,669,458	32.49%	5.73%
Contract Administrative	611ADM	637,484	4.62%	640,904	4.46%	0.54%
Classified	611CLS	1,634,311	11.84%	1,680,047	11.69%	2.80%
Graduate Assistants	611GST	0	0.00%	0	0.00%	0.00%
Contract Professional	611PRF	958,306	6.94%	1,100,432	7.66%	14.83%
Other Salaries	612OTS	56,127	0.41%	67,705	0.47%	20.63%
Other Compensation	613OTC	840	0.01%	0	0.00%	-100.00%
Total Salaries and Wages		7,703,387	55.82%	8,158,546	56.77%	5.91%
Employee Benefits	614BEN	2,765,427	20.04%	3,080,490	21.43%	11.39%
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	25,094	0.18%	0	0.00%	-100.00%
Other Benefits	619OTB	0	0.00%	0	0.00%	0.00%
Total Benefits		2,790,521	20.22%	3,080,490	21.43%	10.39%
Total Personal Services		10,493,908	76.04%	11,239,036	78.20%	7.10%
Operating Expenses						
Contracted Services	621SRV	373,017	2.70%	385,535	2.68%	3.36%
Supplies	622SUP	423,568	3.07%	254,638	1.77%	-39.88%
Communications	623COM	168,771	1.22%	142,855	0.99%	-15.36%
Travel	624TRV	258,247	1.87%	289,083	2.01%	11.94%
Rent	625RNT	89,466	0.65%	67,000	0.47%	-25.11%
Utilities	626UTL	273,151	1.98%	385,800	2.68%	41.24%
Repairs & Maintenance	627MNT	208,734	1.51%	155,903	1.08%	-25.31%
Other	628OTH	186,029	1.35%	236,043	1.64%	26.89%
Waivers & Scholarships	628WAV	874,432	6.34%	929,328	6.47%	6.28%
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		2,855,414	20.69%	2,846,185	19.80%	-0.32%
Capital and Transfers						
Capital Equipment	631CEQ	65,012	0.47%	94,825	0.66%	45.86%
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	0.52%	0	0.00%	-100.00%
Total Capital		137,203	0.99%	94,825	0.66%	-30.89%
Mandatory Transfer Out	687MXF	0	0.00%	0	0.00%	0.00%
NonMandatory Transfer Out	688NXF	313,630	2.27%	192,000	1.34%	-38.78%
Intra-Entity Exp-External	689XFR	0	0.00%	0	0.00%	0.00%
Total Transfers		313,630	2.27%	192,000	1.34%	-38.78%
Total Capital and Transfers		450,833	3.27%	286,825	2.00%	-36.38%
Total Expenses		13,800,155	100.00%	14,372,046	100.00%	4.14%

The University of Montana
UM-Western
Current Unrestricted Expenses
Fiscal Year 2015
Instruction

Bud 200

Accounts	Level 1 Acct Code	Actual FY 2014	Percent Of Total Expense	Budget FY 2015	Percent Of Total Budget	Percent Change
Personal Services						
Contract Faculty	610FAC	4,413,569	64.68%	4,669,458	65.42%	5.80%
Contract Administrative	611ADM	45,776	0.67%	0	0.00%	-100.00%
Classified	611CLS	52,493	0.77%	66,065	0.93%	25.85%
Graduate Assistants	611GST	0	0.00%	0	0.00%	0.00%
Contract Professional	611PRF	99,984	1.47%	173,543	2.43%	73.57%
Other Salaries	612OTS	12,058	0.18%	11,700	0.16%	-2.97%
Other Compensation	613OTC	840	0.01%	0	0.00%	-100.00%
Total Salaries and Wages		4,624,721	67.77%	4,920,766	68.94%	6.40%
Employee Benefits	614BEN	1,571,220	23.03%	1,703,592	23.87%	8.42%
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	23,226	0.34%	0	0.00%	-100.00%
Other Benefits	619OTB	0	0.00%	0	0.00%	0.00%
Total Benefits		1,594,447	23.37%	1,703,592	23.87%	6.85%
Total Personal Services		6,219,167	91.14%	6,624,358	92.80%	6.52%
Operating Expenses						
Contracted Services	621SRV	73,743	1.08%	70,077	0.98%	-4.97%
Supplies	622SUP	133,138	1.95%	73,119	1.02%	-45.08%
Communications	623COM	38,339	0.56%	44,405	0.62%	15.82%
Travel	624TRV	61,442	0.90%	57,575	0.81%	-6.29%
Rent	625RNT	4,900	0.07%	4,800	0.07%	-2.04%
Utilities	626UTL	0	0.00%	0	0.00%	0.00%
Repairs & Maintenance	627MNT	539	0.01%	2,510	0.04%	365.32%
Other	628OTH	25,836	0.38%	69,238	0.97%	167.99%
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		337,937	4.95%	321,724	4.51%	-4.80%
Capital and Transfers						
Capital Equipment	631CEQ	5,503	0.08%	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		5,503	0.08%	0	0.00%	-100.00%
Mandatory Transfer Out	687MXF	0	0.00%	0	0.00%	0.00%
NonMandatory Transfer Out	688NXF	261,126	3.83%	192,000	2.69%	-26.47%
Intra-Entity Exp-External	689XFR	0	0.00%	0	0.00%	0.00%
Total Transfers		261,126	3.83%	192,000	2.69%	-26.47%
Total Capital and Transfers		266,629	3.91%	192,000	2.69%	-27.99%
Total Expenses		6,823,733	100.00%	7,138,082	100.00%	4.61%

The University of Montana
UM-Western
Current Unrestricted Expenses
Fiscal Year 2015
Academic Support

Bud 200

Accounts	Level 1 Acct Code	Actual FY 2014	Percent Of Total Expense	Budget FY 2015	Percent Of Total Budget	Percent Change
Personal Services						
Contract Faculty	610FAC	2,000	0.18%	0	0.00%	-100.00%
Contract Administrative	611ADM	225,546	19.82%	265,948	23.17%	17.91%
Classified	611CLS	204,504	17.97%	191,057	16.65%	-6.58%
Graduate Assistants	611GST	0	0.00%	0	0.00%	0.00%
Contract Professional	611PRF	195,245	17.16%	174,767	15.23%	-10.49%
Other Salaries	612OTS	3,477	0.31%	6,000	0.52%	72.57%
Other Compensation	613OTC	0	0.00%	0	0.00%	0.00%
Total Salaries and Wages		630,771	55.43%	637,772	55.57%	1.11%
Employee Benefits	614BEN	232,709	20.45%	251,035	21.87%	7.87%
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%	-100.00%
Other Benefits	619OTB	0	0.00%	0	0.00%	0.00%
Total Benefits		232,709	20.45%	251,035	21.87%	7.87%
Total Personal Services		863,480	75.89%	888,807	77.45%	2.93%
Operating Expenses						
Contracted Services	621SRV	8,452	0.74%	12,120	1.06%	43.41%
Supplies	622SUP	74,077	6.51%	28,603	2.49%	-61.39%
Communications	623COM	9,994	0.88%	10,125	0.88%	1.31%
Travel	624TRV	11,028	0.97%	7,000	0.61%	-36.53%
Rent	625RNT	0	0.00%	0	0.00%	0.00%
Utilities	626UTL	0	0.00%	0	0.00%	0.00%
Repairs & Maintenance	627MNT	9,200	0.81%	8,550	0.75%	-7.07%
Other	628OTH	74,613	6.56%	102,559	8.94%	37.45%
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		187,364	16.47%	168,957	14.72%	-9.82%
Capital and Transfers						
Capital Equipment	631CEQ	59,509	5.23%	89,825	7.83%	50.94%
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		59,509	5.23%	89,825	7.83%	50.94%
Mandatory Transfer Out	687MXF	0	0.00%	0	0.00%	0.00%
NonMandatory Transfer Out	688NXF	27,504	2.42%	0	0.00%	-100.00%
Intra-Entity Exp-External	689XFR	0	0.00%	0	0.00%	0.00%
Total Transfers		27,504	2.42%	0	0.00%	-100.00%
Total Capital and Transfers		87,013	7.65%	89,825	7.83%	3.23%
Total Expenses		1,137,857	100.00%	1,147,589	100.00%	0.86%

The University of Montana
UM-Western
Current Unrestricted Expenses
Fiscal Year 2015
Student Services

Bud 200

Accounts	Level 1 Acct Code	Actual FY 2014	Percent Of Total Expense	Budget FY 2015	Percent Of Total Budget	Percent Change
Personal Services						
Contract Faculty	610FAC	750	0.04%	0	0.00%	-100.00%
Contract Administrative	611ADM	119,723	6.22%	122,437	6.10%	2.27%
Classified	611CLS	324,726	16.87%	327,489	16.32%	0.85%
Graduate Assistants	611GST	0	0.00%	0	0.00%	0.00%
Contract Professional	611PRF	476,464	24.75%	546,558	27.24%	14.71%
Other Salaries	612OTS	17,036	0.88%	8,006	0.40%	-53.01%
Other Compensation	613OTC	0	0.00%	0	0.00%	0.00%
Total Salaries and Wages		938,699	48.76%	1,004,490	50.06%	7.01%
Employee Benefits	614BEN	383,946	19.94%	451,918	22.52%	17.70%
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	852	0.04%	0	0.00%	-100.00%
Other Benefits	619OTB	0	0.00%	0	0.00%	0.00%
Total Benefits		384,798	19.99%	451,918	22.52%	17.44%
Total Personal Services		1,323,497	68.75%	1,456,408	72.58%	10.04%
Operating Expenses						
Contracted Services	621SRV	76,886	3.99%	92,760	4.62%	20.65%
Supplies	622SUP	143,899	7.47%	92,562	4.61%	-35.68%
Communications	623COM	49,079	2.55%	57,275	2.85%	16.70%
Travel	624TRV	173,303	9.00%	208,469	10.39%	20.29%
Rent	625RNT	29,370	1.53%	12,000	0.60%	-59.14%
Utilities	626UTL	0	0.00%	0	0.00%	0.00%
Repairs & Maintenance	627MNT	9,300	0.48%	1,400	0.07%	-84.95%
Other	628OTH	114,773	5.96%	85,708	4.27%	-25.32%
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		596,612	30.99%	550,174	27.42%	-7.78%
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	5,000	0.26%	0	0.00%	-100.00%
Intra-Entity Exp-External	689XFR	0	0.00%	0	0.00%	0.00%
Total Transfers		5,000	0.26%	0	0.00%	-100.00%
Total Capital and Transfers		5,000	0.26%	0	0.00%	-100.00%
Total Expenses		1,925,108	100.00%	2,006,582	100.00%	4.23%

The University of Montana
UM-Western
Current Unrestricted Expenses
Fiscal Year 2015
Institutional Support

Bud 200

Accounts	Level 1 Acct Code	Actual FY 2014	Percent Of Total Expense	Budget FY 2015	Percent Of Total Budget	Percent Change
Personal Services						
Contract Faculty	610FAC	0	0.00%	0	0.00%	0.00%
Contract Administrative	611ADM	246,439	17.89%	252,519	17.36%	2.47%
Classified	611CLS	393,819	28.59%	452,040	31.07%	14.78%
Graduate Assistants	611GST	0	0.00%	0	0.00%	0.00%
Contract Professional	611PRF	127,782	9.28%	145,159	9.98%	13.60%
Other Salaries	612OTS	3,514	0.26%	4,400	0.30%	25.23%
Other Compensation	613OTC	0	0.00%	0	0.00%	0.00%
Total Salaries and Wages		771,554	56.01%	854,118	58.70%	10.70%
Employee Benefits	614BEN	274,228	19.91%	331,966	22.82%	21.05%
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	852	0.06%	0	0.00%	-100.00%
Other Benefits	619OTB	0	0.00%	0	0.00%	0.00%
Total Benefits		275,080	19.97%	331,966	22.82%	20.68%
Total Personal Services		1,046,634	75.98%	1,186,084	81.52%	13.32%
Operating Expenses						
Contracted Services	621SRV	104,132	7.56%	102,578	7.05%	-1.49%
Supplies	622SUP	53,321	3.87%	40,354	2.77%	-24.32%
Communications	623COM	65,210	4.73%	25,550	1.76%	-60.82%
Travel	624TRV	4,656	0.34%	14,539	1.00%	212.23%
Rent	625RNT	0	0.00%	200	0.01%	0.00%
Utilities	626UTL	0	0.00%	0	0.00%	0.00%
Repairs & Maintenance	627MNT	13,302	0.97%	17,100	1.18%	28.55%
Other	628OTH	80,261	5.83%	63,538	4.37%	-20.84%
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		320,883	23.29%	263,859	18.14%	-17.77%
Capital and Transfers						
Capital Equipment	631CEQ	0	0.00%	5,000	0.34%	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%	5,000	0.34%	0.00%
Mandatory Transfer Out	687MXF	0	0.00%	0	0.00%	0.00%
NonMandatory Transfer Out	688NXF	10,000	0.73%	0	0.00%	-100.00%
Intra-Entity Exp-External	689XFR	0	0.00%	0	0.00%	0.00%
Total Transfers		10,000	0.73%	0	0.00%	-100.00%
Total Capital and Transfers		10,000	0.73%	5,000	0.34%	-50.00%
Total Expenses		1,377,517	100.00%	1,454,943	100.00%	5.62%

The University of Montana
UM-Western
Current Unrestricted Expenses
Fiscal Year 2015
Operation & Maintenance of Plant

Bud 200

Accounts	Level 1 Acct Code	Actual FY 2014	Percent Of Total Expense	Budget FY 2015	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	658,769	39.65%	643,396	37.95%	-2.33%
Graduate Assistants	611GST	0	0.00%	0	0.00%	0.00%
Contract Professional	611PRF	58,831	3.54%	60,405	3.56%	2.68%
Other Salaries	612OTS	20,042	1.21%	37,599	2.22%	87.60%
Other Compensation	613OTC	0	0.00%	0	0.00%	0.00%
Total Salaries and Wages		737,642	44.40%	741,400	43.73%	0.51%
Employee Benefits	614BEN	303,323	18.26%	341,979	20.17%	12.74%
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	164	0.01%	0	0.00%	-100.00%
Other Benefits	619OTB	0	0.00%	0	0.00%	0.00%
Total Benefits		303,487	18.27%	341,979	20.17%	12.68%
Total Personal Services		1,041,129	62.66%	1,083,379	63.90%	4.06%
Operating Expenses						
Contracted Services	621SRV	109,804	6.61%	108,000	6.37%	-1.64%
Supplies	622SUP	19,132	1.15%	20,000	1.18%	4.53%
Communications	623COM	6,149	0.37%	5,500	0.32%	-10.56%
Travel	624TRV	7,817	0.47%	1,500	0.09%	-80.81%
Rent	625RNT	55,196	3.32%	50,000	2.95%	-9.41%
Utilities	626UTL	273,151	16.44%	385,800	22.75%	41.24%
Repairs & Maintenance	627MNT	176,392	10.62%	126,343	7.45%	-28.37%
Other	628OTH	-109,455	-6.59%	-85,000	-5.01%	-22.34%
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		538,186	32.39%	612,143	36.10%	13.74%
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	4.34%	0	0.00%	-100.00%
Total Capital		72,192	4.34%	0	0.00%	-100.00%
Mandatory Transfer Out	687MXF	0	0.00%	0	0.00%	0.00%
NonMandatory Transfer Out	688NXF	10,000	0.60%	0	0.00%	-100.00%
Intra-Entity Exp-External	689XFR	0	0.00%	0	0.00%	0.00%
Total Transfers		10,000	0.60%	0	0.00%	-100.00%
Total Capital and Transfers		82,192	4.95%	0	0.00%	-100.00%
Total Expenses		1,661,507	100.00%	1,695,522	100.00%	2.05%

The University of Montana
UM-Western
Current Unrestricted Expenses
Fiscal Year 2015
Scholarships & Fellowships

Bud 200

Accounts	Level 1 Acct Code	Actual FY 2014	Percent Of Total Expense	Budget FY 2015	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	874,432	100.00%	929,328	100.00%	6.28%
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		874,432	100.00%	929,328	100.00%	6.28%
Capital and Transfers						
Capital Equipment	631CEQ	0	0.00%	0	0.00%	0.00%
Capital Land	641CLN	0	0.00%	0	0.00%	0.00%
Capital Building	643CBL	0	0.00%	0	0.00%	0.00%
Capital Other Improvements	645COI	0	0.00%	0	0.00%	0.00%
Debt Service	650DBT	0	0.00%	0	0.00%	0.00%
Total Capital		0	0.00%	0	0.00%	0.00%
Mandatory Transfer Out	687MXF	0	0.00%	0	0.00%	0.00%
NonMandatory Transfer Out	688NXF	0	0.00%	0	0.00%	0.00%
Intra-Entity Exp-External	689XFR	0	0.00%	0	0.00%	0.00%
Total Transfers		0	0.00%	0	0.00%	0.00%
Total Capital and Transfers		0	0.00%	0	0.00%	0.00%
Total Expenses		874,432	100.00%	929,328	100.00%	6.28%

**The University of Montana
UM-Western
5 Year Comparison by Program
Fiscal Year 2015**

Bud 220

Program	Actual 2011	Actual 2012	Actual 2013	Actual 2014	Budget 2015	Percent Change
Instruction	6,080,366	6,275,692	6,700,126	6,823,733	7,138,082	4.61%
Organized Research		172	-172		0	
Public Service					0	
Academic Support	984,658	984,704	1,168,945	1,137,857	1,147,589	0.86%
Student Services	1,800,103	1,744,634	1,905,301	1,925,108	2,006,582	4.23%
Institutional Support	1,353,420	1,318,609	1,370,091	1,377,517	1,454,943	5.62%
Operation and Maintenance of Plant	1,482,944	1,544,389	1,671,324	1,661,507	1,695,522	2.05%
Total	11,701,491	11,868,200	12,815,615	12,925,723	13,442,718	4.00%
Scholarships and Fellowships	821,310	867,914	882,317	874,432	929,328	6.28%
Total	12,522,801	12,736,114	13,697,932	13,800,155	14,372,046	4.14%

UM-Western

Statement of Waivers and Scholarships

Fiscal Year 2015

Accounts	Account Code	Actual FY 2014	Percent Of Total Expense	Budget FY 2015	Percent Of Total Budget	Percent Change
Campus Discretionary Waivers						
Undergraduate						
Res Tuition Waiver-Undergraduate	62829	52,457	6.00%	66,328	7.14%	26.44%
Non-Res Tuition Waiver-Undergrad	62846	14,138	1.62%	30,000	3.23%	112.19%
Custodial Student	62874B	0	0.00%	0	0.00%	0.00%
Senior Citizens	62874G	0	0.00%	2,000	0.22%	0.00%
Total Undergraduate		66,596	7.62%	98,328	10.58%	47.65%
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	297,878	34.07%	300,000	32.28%	0.71%
Non-Res Tuition Waiver-Athletics	62846A	370,664	42.39%	350,000	37.66%	-5.57%
Total Athletic		668,542	76.45%	650,000	69.94%	-2.77%
Other						
Other Tuition Waivers	62874	0	0.00%	0	0.00%	0.00%
Scholarships & Fellowships	62828	34,158	3.91%	25,000	2.69%	-26.81%
Yellow Ribbon Program	62874Y	12,492	1.43%	20,000	2.15%	60.10%
Total Other		46,650	5.33%	45,000	4.84%	-3.54%
Total Campus Discretionary Waiver		781,788	89.41%	793,328	85.37%	1.48%
Board of Regents Designated						
Waivers and Scholarships						
American Indian Waiver	62874E	50,335	5.76%	65,000	6.99%	29.13%
Employee Waiver	62874T	5,752	0.66%	10,000	1.08%	73.87%
Dependent Waiver	62874R	17,242	1.97%	26,000	2.80%	50.79%
Veteran	62874H	9,155	1.05%	20,000	2.15%	118.47%
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	10,161	1.16%	15,000	1.61%	47.62%
National Merit	62874D	0	0.00%	0	0.00%	0.00%
Total Waivers and Scholarships		92,644	10.59%	136,000	14.63%	46.80%
Total Board of Regents Designated		92,644	10.59%	136,000	14.63%	46.80%
Total Expenses		874,432	100.00%	929,328	100.00%	6.28%

The University of Montana
UM-Western
Current Unrestricted Revenues
Fiscal Year 2015

Accounts	Level 1 Acct Code	Actual FY 2014	Percent Of Total	Budget FY 2015	Percent Of Total Budget	Percent Change
Tuition and Fees						
Registration Fee	515REG	90,368	0.64%	79,000	0.55%	-12.58%
Resident Tuition	500RES	3,855,533	27.34%	3,858,873	26.85%	0.09%
Non-resident Tuition	505NON	1,137,762	8.07%	1,110,123	7.72%	-2.43%
WUE Tuition	505WUE	1,200,625	8.51%	1,085,171	7.55%	-9.62%
Other Tuition	507OTH	0	0.00%	0	0.00%	0.00%
Admissions Fees	515ADM	24,120	0.17%	25,000	0.17%	3.65%
Program Tuition & Fees	520PRG	224,335	1.59%	200,000	1.39%	-10.85%
Total Tuition and Fees		6,532,743	46.32%	6,358,167	44.24%	-2.67%
State Allocations						
Hi-Ed General Fund Revenue	555GEN	6,521,060	46.24%	6,878,492	47.86%	5.48%
Hi-Ed Millage Revenue	555MIL	898,307	6.37%	911,892	6.34%	1.51%
Other OCHE/State Funding	555SPE	76,489	0.54%	59,545	0.41%	-22.15%
Total State Allocations		7,495,856	53.15%	7,849,929	54.62%	4.72%
Other Revenues						
Investments	540INV	4,217	0.03%	3,500	0.02%	-17.00%
Federal Appropriations	550FED	0	0.00%	0	0.00%	0.00%
Financial Aid	562FNA	18,761	0.13%	18,000	0.13%	-4.06%
Other Student Fees	532OSF	24,223	0.17%	21,000	0.15%	-13.31%
Sales & Service	570SAS	0	0.00%	0	0.00%	0.00%
Carry Forward Funds	585CAR	0	0.00%	119,450	0.83%	0.00%
Other Revenue	580OTH	6,804	0.05%	2,000	0.01%	-70.61%
Total Other Revenues		54,005	0.38%	163,950	1.14%	203.58%
Transfers						
Mandatory Transfer-In	557MNX	0	0.00%	0	0.00%	0.00%
Non-Mandatory Transfer-In	557NMX	20,658	0.15%	0	0.00%	-100.00%
Total Transfers		20,658	0.15%	0	0.00%	-100.00%
Total Revenues		14,103,262	100.00%	14,372,046	100.00%	1.91%

**The University of Montana
UM-Western
Budget for Auxiliary Funds
FY15**

<u>Reporting Fund</u>	<u>Beginning Fund Balance</u>	<u>Revenue</u>	<u>Transfers In</u>	<u>Total Revenue</u>	<u>Compensation & Benefits</u>	<u>Operating & Capital</u>	<u>Transfers Out</u>	<u>Total Expenses</u>	<u>Less Compensated</u>	<u>Ending Fund Balance</u>
Bookstore	371,744	773,000	0	773,000	123,399	649,675	6,000	779,074	11,119	376,789
Chancellor Search	0	0	0	0	0	0	0	0	0	0
Dining/Food Services	19,243	2,229,750	0	2,229,750	925,987	1,112,732	167,000	2,205,719	37,301	80,574
Health Services	146,440	132,900	0	132,900	94,748	64,000	0	158,748	6,578	127,170
Montana Horsemanship Center	11,483	20,000	192,000	212,000	0	193,500	0	193,500	0	29,983
Other Auxiliary Non-Pledged	26,018	12,000	0	12,000	0	10,000	10,000	20,000	0	18,018
Other Auxiliary Pledged	186,532	550,682	185,000	735,682	314,811	317,201	67,200	699,212	33,573	256,574
Parking	13,927	55,000	0	55,000	19,969	11,700	6,000	37,669	784	32,043
Rentals	129,825	57,000	0	57,000	0	26,600	28,000	54,600	0	132,225
Student Housing	181,942	1,256,000	0	1,256,000	530,581	610,880	265,000	1,406,461	66,775	98,255
Student Union	64,447	110,000	0	110,000	22,428	56,600	21,600	100,628	1,319	75,138
Totals	1,151,601	5,196,332	377,000	5,573,332	2,031,923	3,052,888	570,800	5,655,611	157,449	1,226,770

**The University of Montana
UM-Western
Actuals for Auxiliary Funds
FY14**

<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	353,143	765,480	0	765,480	115,670	625,208	6,000	746,879	11,119	382,863
Chancellor Search	0	0	0	0	0	0	0	0	0	0
Dining/Food Services	210,870	2,234,190	0	2,234,190	916,377	1,340,039	169,400	2,425,816	37,301	56,543
Health Services	141,469	132,521	0	132,521	78,433	49,118	0	127,550	6,578	153,018
Montana Horsemanship Center	11,372	18,210	180,126	198,336	0	198,225	0	198,225	0	11,483
Other Auxiliary Non-Pledged	14,016	12,025	0	12,025	0	23	0	23	0	26,018
Other Auxiliary Pledged	268,749	594,584	187,079	781,663	308,391	363,989	191,500	863,880	33,573	220,104
Parking	72,943	57,588	0	57,588	20,517	40,086	56,000	116,603	784	14,712
Rentals	121,730	50,750	0	50,750	0	20,723	21,932	42,655	0	129,825
Student Housing	232,476	1,241,098	0	1,241,098	482,689	551,537	257,405	1,291,632	66,775	248,716
Student Union	56,994	111,785	0	111,785	30,125	52,607	21,600	104,333	1,319	65,766
Totals	1,483,761	5,218,230	367,205	5,585,435	1,952,203	3,241,556	723,838	5,917,596	157,449	1,309,049

**The University of Montana
UM-Western
Budget for Restricted Funds
FY15**

<u>Reporting Fund</u>	<u>Beginning Fund Balance</u>	<u>Revenue</u>	<u>Transfers In</u>	<u>Total Revenue</u>	<u>Compensation & Benefits</u>	<u>Operating & Capital</u>	<u>Transfers Out</u>	<u>Total Expenses</u>	<u>Less Compensated</u>	<u>Ending Fund Balance</u>
Financial Aid Programs	0	3,504,000	0	3,504,000	253,500	3,250,500	0	3,504,000	0	0
NWR Wetlands Study	0	0	0	0	0	0	0	0	0	0
Other Restricted	0	90,878	0	90,878	60,160	30,718	0	90,878	0	0
Private Gifts & Scholarships	0	731,045	150	731,195	0	731,195	0	731,195	0	0
Restricted Spon Prog GAAP	-3,396	0	0	0	0	0	0	0	0	-3,396
Restricted Sponsored Programs	0	1,305,037	0	1,305,037	576,350	710,687	18,000	1,305,037	0	0
Totals	-3,396	5,630,960	150	5,631,110	890,010	4,723,100	18,000	5,631,110	0	-3,396

**The University of Montana
UM-Western
Actuals for Restricted Funds
FY14**

<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	2,848,483	0	2,848,483	254,926	2,593,557	0	2,848,483	0	0
NWR Wetlands Study	0	8,282	0	8,282	7,845	437	0	8,282	0	0
Other Restricted	0	101,666	0	101,666	87,335	14,331	0	101,666	0	0
Private Gifts & Scholarships	0	472,725	150	472,875	0	472,875	0	472,875	0	0
Restricted Spon Prog GAAP	-1,691	-68,872	0	-68,872	0	-67,167	0	-67,167	0	-3,396
Restricted Sponsored Programs	901	647,513	0	647,513	402,515	227,655	18,245	648,414	0	0
Totals	-789	4,009,798	150	4,009,948	752,620	3,241,690	18,245	4,012,554	0	-3,396

**The University of Montana
UM-Western
Budget for Loan Funds
FY15**

<u>Reporting Fund</u>	<u>Beginning Fund Balance</u>	<u>Revenue</u>	<u>Transfers In</u>	<u>Total Revenue</u>	<u>Compensation & Benefits</u>	<u>Operating & Capital</u>	<u>Transfers Out</u>	<u>Total Expenses</u>	<u>Less Compensated</u>	<u>Ending Fund Balance</u>
Federal & State Loan	566,888	8,600	0	8,600	0	20,000	0	20,000	0	555,488
Institutional Loan	79,133	1,150	0	1,150	0	5,150	0	5,150	0	75,133
Private Loan	0	0	0	0	0	0	0	0	0	0
Totals	646,021	9,750	0	9,750	0	25,150	0	25,150	0	630,621

**The University of Montana
UM-Western
Actuals for Loan Funds
FY14**

<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	568,218	2,630	0	2,630	0	3,960	0	3,960	0	566,888
Institutional Loan	85,120	207	0	207	0	6,194	0	6,194	0	79,133
Private Loan	0	0	0	0	0	0	0	0	0	0
Totals	653,338	2,837	0	2,837	0	10,154	0	10,154	0	646,021

**The University of Montana
UM-Western
Budget for Endowment Funds
FY15**

<u>Reporting Fund</u>	<u>Beginning Fund Balance</u>	<u>Revenue</u>	<u>Transfers In</u>	<u>Total Revenue</u>	<u>Compensation & Benefits</u>	<u>Operating & Capital</u>	<u>Transfers Out</u>	<u>Total Expenses</u>	<u>Less Compensated</u>	<u>Ending Fund Balance</u>
Endowment	4,108	50	0	50	0	0	150	150	0	4,008
Totals	4,108	50	0	50	0	0	150	150	0	4,008

**The University of Montana
UM-Western
Actuals for Endowment Funds
FY14**

<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	4,253	5	0	5	0	0	150	150	0	4,108
Totals	4,253	5	0	5	0	0	150	150	0	4,108

**The University of Montana
UM-Western
Budget for Plant Funds
FY15**

<u>Reporting Fund</u>	<u>Beginning Fund Balance</u>	<u>Revenue</u>	<u>Transfers In</u>	<u>Total Revenue</u>	<u>Compensation & Benefits</u>	<u>Operating & Capital</u>	<u>Transfers Out</u>	<u>Total Expenses</u>	<u>Less Compensated</u>	<u>Ending Fund Balance</u>
Renewal/Replacement	1,557,253	102,880	1,040,200	1,143,080	0	1,411,687	220,500	1,632,187	0	1,068,146
Retirement of Indebtedness	36,309	73,200	520,300	593,500	0	496,500	95,900	592,400	0	37,409
Unexpended Plant	1,035,635	725,600	27,670	753,270	300	425,170	460,000	885,470	0	903,435
Totals	2,629,198	901,680	1,588,170	2,489,850	300	2,333,357	776,400	3,110,057	0	2,008,991

**The University of Montana
UM-Western
Actuals for Plant Funds
FY14**

<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	1,545,221	43,060	919,276	962,336	0	622,437	327,867	950,304	0	1,557,253
Retirement of Indebtedness	27,286	65,444	453,523	518,967	0	449,744	60,200	509,944	0	36,309
Unexpended Plant	680,500	923,727	18,245	941,971	0	174,614	412,222	586,835	0	1,035,635
Totals	2,253,007	1,032,231	1,391,043	2,423,275	0	1,246,795	800,289	2,047,083	0	2,629,198

**The University of Montana
UM-Western
Budget for Designated Funds
FY15**

<u>Reporting Fund</u>	<u>Beginning Fund Balance</u>	<u>Revenue</u>	<u>Transfers In</u>	<u>Total Revenue</u>	<u>Compensation & Benefits</u>	<u>Operating & Capital</u>	<u>Transfers Out</u>	<u>Total Expenses</u>	<u>Less Compensated</u>	<u>Ending Fund Balance</u>
Associated Students	150,079	271,600	0	271,600	77,400	260,800	2,400	340,600	392	81,471
Athletics	29,281	329,700	5,000	334,700	3,786	321,600	0	325,386	255	38,849
Campus Sales & Services	275,174	772,000	0	772,000	177,071	749,800	20,000	946,871	13,637	113,941
Continuing Education	109,859	1,215,000	0	1,215,000	381,473	838,400	0	1,219,873	10,576	115,562
Designated Scholarships	0	73,000	0	73,000	0	74,000	0	74,000	0	-1,000
F&A Sponsored Programs	279,153	109,000	0	109,000	110,226	47,500	15,000	172,726	14,056	229,483
Fees	272,464	213,400	0	213,400	142,966	231,500	0	374,466	2,717	114,114
General Designated	962,291	200,900	23,000	223,900	186,045	65,305	17,000	268,350	16,241	934,082
Instructional Fees	84,995	217,250	0	217,250	0	230,541	0	230,541	0	71,704
Sales & Services	35,440	153,600	2,000	155,600	56,926	45,249	0	102,175	636	89,501
Totals	2,198,735	3,555,450	30,000	3,585,450	1,135,893	2,864,695	54,400	4,054,988	58,510	1,787,707

**The University of Montana
UM-Western
Actuals for Designated Funds
FY14**

<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	140,666	252,977	0	252,977	77,046	160,640	5,878	243,564	392	150,471
Athletics	13,708	253,875	8,500	262,375	29,458	217,344	0	246,802	255	29,535
Campus Sales & Services	235,367	795,659	0	795,659	104,574	643,160	8,116	755,851	13,637	288,812
Continuing Education	150,632	1,388,775	0	1,388,775	397,725	1,031,823	0	1,429,548	10,576	120,435
Designated Scholarships	20,963	73,776	0	73,776	0	74,081	20,658	94,739	0	0
F&A Sponsored Programs	291,915	84,899	0	84,899	85,428	12,234	0	97,662	14,056	293,209
Fees	310,939	216,240	0	216,240	108,218	146,497	0	254,715	2,717	275,180
General Designated	952,496	154,177	30,004	184,181	147,553	24,758	2,075	174,386	16,241	978,532
Instructional Fees	109,119	136,583	0	136,583	1,182	159,525	0	160,707	0	84,995
Sales & Services	21,496	142,349	8,500	150,849	96,300	40,606	0	136,905	636	36,076
Totals	2,247,299	3,499,311	47,004	3,546,315	1,047,484	2,510,667	36,727	3,594,879	58,510	2,257,245

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

NAME		CODE							
The University of Montana - Western		51080							
DESCRIPTION	Original Op Plan FY14		Actual FY 14		Budgeted FY 15		Actual FY 14 to Budgeted FY 15		
	FTE Equivalent	Tuition Revenue Waived	FTE Equivalent	Tuition Revenue Waived	FTE Equivalent	Tuition Revenue Waived	% Change in Utilization	% Change in Tuition Revenue Waived	
Discretionary									
Resident									
Resident Undergrad	17.93	66,328	14.18	52,457	17.93	66,328	26.4%	26.4%	
Resident Dual Credit	0.00		0.00		-				
Senior Citizens	1.62	6,000	0.00		0.54	2,000			
Resident Athletics	81.10	300,000	80.53	297,878	81.10	300,000	0.7%	0.7%	
Resident Graduate	0.00		0.00		-				
SUBTOTAL	100.66	372,328	94.71	350,335	99.58	368,328	5.1%	5.1%	
Non-Resident									
NR Undergraduate	2.87	40,000	1.01	14,138	2.09	30,000	106.0%	112.2%	
NR Athletics	23.32	325,000	26.59	370,664	24.38	350,000	-8.3%	-5.6%	
NR Graduate	0.00		0.00		0.00				
NR WICHE	0.00		0.00		0.00				
PhD/MSSE	0.00		0.00		0.00				
Other									
SUBTOTAL	26.19	365,000	27.61	384,802	26.47	380,000	-4.1%	-1.2%	
Designated									
Montana Indians	22.98	85,000	13.61	50,335	17.57	65,000	29.1%	29.1%	
Veterans	4.87	18,000	2.47	9,155	5.41	20,000	118.5%	118.5%	
Federal Yello Ribbon Program	0.00			12,492	5.41	20,000		60.1%	
Resident Faculty & Staff	2.70	10,000	1.56	5,752	2.70	10,000	73.9%	73.9%	
Resident Employee Dependents	7.30	27,000	4.66	17,242	7.03	26,000	50.8%	50.8%	
War Orphans/Peace Officers	0.00		0.00		0.00				
Custodial Students	0.00		0.00		0.00				
Community Colleges	0.00		0.00		0.00				
High School Honors	5.41	20,000	2.75	10,161	4.06	15,000	47.6%	47.6%	
National Merit	0.00		0.00		0.00				
Other	4.60	17,000	9.23	34,158	6.76	25,000	-26.8%	-26.8%	
SUBTOTAL	47.85	177,000	34.28	139,295	48.93	181,000	42.7%	29.9%	
Scholarships									
Total Tuition Waived	174.69	914,328	156.60	874,432	174.98	929,328	11.7%	6.3%	

Tuition Waivers are valued as follows:

AY Tuition Fees/FTE:

	FY14	FY15
Resident Undergraduate	3,699.00	3,699.00
Resident Graduate		
Non-Resident Undergraduate	13,938.24	14,356.56
Non-Resident Graduate	-	

ALL FUNDS
FTE EMPLOYEE DATA

UNIT	The University of Montana - Western				
	ACTUAL FY 2014	PER- CENT	BUDGETED FY 2015	PER- CENT	INCR. (DECR.)
CURRENT UNRESTRICTED FUND: ¹					
Contract Faculty (AY)	78.90	51.3%	80.87	51.4%	2.5%
Contract Administrative	6.96	4.5%	6.96	4.4%	0.0%
Contract Professional	20.10	13.1%	21.01	13.4%	4.5%
Classified	46.55	30.3%	46.51	29.6%	-0.1%
GTA	-	0.0%	-	0.0%	0.0%
GRA	-	0.0%	-	0.0%	0.0%
Part-Time and Other	1.28	0.8%	1.86	1.2%	45.3%
TOTAL	153.79	100.0%	157.21	100.0%	2.2%
RESTRICTED:					
Contract Faculty (AY)	0.67	3.1%	0.25	1.1%	-62.7%
Contract Administrative		0.0%		0.0%	0.0%
Contract Professional	1.90	8.8%	1.90	8.3%	0.0%
Classified	2.88	13.4%	2.95	12.9%	2.4%
GTA	-	0.0%	-	0.0%	0.0%
GRA	-	0.0%	-	0.0%	0.0%
Part-Time and Other	16.11	74.7%	17.69	77.6%	9.8%
TOTAL	21.56	100.0%	22.79	100.0%	5.7%
DESIGNATED:					
Contract Faculty (AY)	1.68	7.1%	1.56	7.0%	-7.1%
Contract Administrative	0.40	1.7%	0.40	1.8%	0.0%
Contract Professional	5.63	23.8%	4.03	18.1%	-28.4%
Classified	9.73	41.2%	10.18	45.8%	4.6%
GTA	-	0.0%	-	0.0%	0.0%
GRA	-	0.0%	-	0.0%	0.0%
Part-Time and Other	6.17	26.2%	6.05	27.3%	-1.9%
TOTAL	23.61	100.0%	22.22	100.0%	-5.9%
AUXILIARY:					
Contract Faculty (AY)	-	0.0%	-	0.0%	0.0%
Contract Administrative	1.64	3.8%	1.64	3.9%	0.0%
Contract Professional	1.87	4.3%	2.37	5.7%	26.7%
Classified	29.28	67.2%	29.47	70.7%	0.6%
Part-Time and Other	10.78	24.7%	8.20	19.7%	-23.9%
TOTAL	43.57	100.0%	41.68	100.0%	-4.3%
TOTAL FTE:					
Contract Faculty (AY)	81.25	33.5%	82.68	33.9%	1.8%
Contract Administrative	9.00	3.7%	9.00	3.7%	0.0%
Contract Professional	29.50	12.2%	29.31	12.0%	-0.6%
Classified	88.44	36.5%	89.11	36.5%	0.8%
GTA	-	0.0%	-	0.0%	0.0%
GRA	-	0.0%	-	0.0%	0.0%
Part-Time and Other	34.34	14.2%	33.80	13.9%	-1.6%
TOTAL	242.53	100.0%	243.90	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 2013 (Actual)	142,224	652,988	282,548	57,000	
+ Revenues, Transfers In (Actual FY14)	-	16,000	269	10,000	
- Expenditures, Transfers Out (Actual FY14)	-	-	63,870	-	
Fund Balance - FYE 2014 (Actual)	142,224	668,988	218,947	67,000	
+ Revenues, Transfers In (Projected FY15)	-	-	129,000	20,000	
- Expenditures, Transfers Out (Projected FY15)	-	-	140,880	17,000	
Fund Balance - FYE 2015 (Projected)	142,224	668,988	207,067	70,000	
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 FY15 been submitted and approved by OCHE?	will be as needed				
c. Has the required documentation for the FY15 transfers out of this reserve fund been submitted to OCHE?		n/a			

****NOTES****

Reverted Approps. - FY15 budgeted expenditures reflect previous approved spending from BOR Items. A FY15 BOR item will be requested this year for additional projects.

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

For Fiscal Year 2014

LOANS AUTHORIZED TO SUBFUND ENTITIES

Agency:	The University of Montana - Western		
Fund Name:	Inter Entity Loans Restricted Funds		
Fund Number:	8200LN		
Loan Amount:	FYE 2013	FYE 2014	
	\$20,000	\$80,000	

Fund Name:	Inter Entity Loans Designated Funds		
Fund Number:	8300LN		
Loan Amount:	(\$20,000)	(\$80,000)	

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. This year's increase was due to not requesting a reimbursement in a timely manner and it will not happen in the future on this account.

University of Montana Western

TOP LEVEL FUNDS WITH NEGATIVE CASH BALANCES
FOR TWO CONSECUTIVE YEARS

No top-level fund group has been negative cash in total for two consecutive years. No top-level fund group has been negative cash in either of the last two years.

**THE UNIVERSITY OF MONTANA WESTERN
SUPPLEMENTAL INFORMATION
NEGATIVE FUND BALANCE ANALYSIS
For Fiscal Year 2014**

Montana Western has no negative fund balances at the third fund level.

Bonded Indebtedness Report

Campus: **The University of Montana**
Date: **June 30, 2014**

REVENUE BONDS ISSUE	ORIGINAL AMOUNT OF ISSUE	USES OF FUNDS - PROJECTS/AMOUNTS	PLEGDED REVENUES	FY 13 DEBT SERVICE RATIO	OUTSTANDING PRINCIPAL BALANCE AT JUNE 30,2014	FY2014 PRINCIPAL & INTEREST PAYMENT Actual	FY2015 PRINCIPAL & INTEREST PAYMENT Est	FY2016 PRINCIPAL & INTEREST PAYMENT Est	FY2017 PRINCIPAL & INTEREST PAYMENT Est
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	2.79 Series I,J,K,L	\$ 114,089,120	\$ 11,531,864	\$ 11,960,184	\$ 11,935,708	\$ 11,951,374
2 Series L, 2012	\$ 39,415,000	The Series L taxable and tax-exempt bonds were issued in the amount of \$39,415,000 to refund the remaining outstanding Series F and G bond issuances, and a portion of the Series I issuance, and pay the cost of issuance of Series L	Net Auxiliary Facility Operating Revenues, Investment Income, Student Fees, Academic Facility Fee, Events Revenue, continuing Education Revenue, Land Grant Income						
3 Series K, 2010	\$ 48,415,000	The Series K Taxable Bonds were issued in the amount of \$41,224,997 to partially refund the 1999 Series F and pay costs of issuance of the Series K 2010 Taxable Bonds. The Series K Tax-Exempt bonds were issued for the purpose of refunding \$5,760,000 of the 1998 Series E and paying costs of issuance of the Series K 2010 Tax-Exempt Bonds	Net Auxiliary Facility Operating Revenues, Investment Income, Student Fees, Academic Facility Fee, Events Revenue, continuing Education Revenue, Land Grant Income						
4 Series J, 2005	\$ 31,095,000	Advance refund a portion of Series F, 1999; Missoula: Interdisciplinary Research Building (\$12,000,000), Steam Line Replacement (\$1,800,000), Journalism Building Remodel (\$750,000), Avian Research Facility (\$750,000); Butte/Dillon: Sprinkler systems (\$350,000)	Net Auxiliary Facility Operating Revenues, Investment Income, Student Fees, Academic Facility Fee, Events Revenue, continuing Education Revenue, Land Grant Income						
5 Series I, 2004	\$ 40,490,000	Current refunding Series A, 1993 (\$30,540,000); Missoula: Addition to Skaggs Building & Various Deferred Maintenance Projects (\$9,950,000)	Net Auxiliary Facility Operating Revenues, Investment Income, Student Fees, Academic Facility Fee, Events Revenue, continuing Education Revenue, Land Grant Income						
Total Bonded Indebtedness					\$ 114,089,120				

	OTHER LONG TERM DEBT - SOURCE	ORIGINAL BALANCE	USES OF FUNDS - PROJECTS / AMOUNTS	REVENUE STREAM IDENTIFIED FOR REPAYMENT	JUNE 30, 2013 BALANCE	JUNE 30, 2014 BALANCE	PERCENT CHANGE FY12 TO FY13			
1-B	Intercap-MSTA	\$ 501,375	Research	Indirect Cost Assessment	\$ 414,515	\$ 409,867	-1%			
2-B	Intercap	\$ 2,340,000	HPER Building Renovation Expansion	User Fees	\$ 2,197,597	\$ 2,059,652	-6%			
3-B	SBECP Loans	\$ 296,999	Campus Wide Mechanical Insulation	User Fees	\$ 296,999	\$ 273,810	-8%			
4-H	SBECP Loans	\$ 828,204	Airport Facility, Donaldson Building, Energy Upgrade Package	User Fees	\$ 787,322	\$ 750,614	-5%			
5-M	Intercap Loans	\$ 4,146,816	Park-n-Ride construction, transportation buses, Washington-Grizzly Stadium Astro-turf. Real property @ 820 Arthur, Northern Tier Network Project, Bus Barn Construction. Passenger Van Replacement. KUFM fundraising software. O'Connor Center remodel, Purchase & Installation of IT Equipment	User Fees	\$ 2,594,739	\$ 2,032,173	-22%			
6-M	Intercap Loans - MSTA	\$ 3,509,627	Research	Indirect Cost Assessment	\$ 2,901,605	\$ 2,869,069	-1%			
7-M	Commercial Loan	\$ 470,000	Printing Press	User Fees	\$ 110,930	\$ 56,693	-49%			
8-M	Subordinated Bond Issue	\$ 319,000	Backflow Prevention Project	User Fees	\$ 256,000	\$ 224,000	-13%			
9-M	SBECP Loans	\$ 5,509,965	Department of Environmental Quality Energy Savings Loans	User Fees	\$ 4,472,894	\$ 4,131,804	-8%			
10-D	Intercap	\$ 379,078	PE Electrical Repair, Purchase of 528 E Poindexter	Rent	\$ 323,064	\$ 435,155	35%			
11-D	SBECP Loans	\$ 1,718,446	Department of Environmental Quality Energy Savings Loans	User Fees	\$ 1,122,829	\$ 1,030,788	-8%			
Total Other Indebtedness						\$ 14,273,626				
TOTAL OUTSTANDING DEBT at June 30, 2014						\$ 128,362,746				

Inter-Entity Loan Status Report

Campus: **University of Montana Western**
Date: **June 30, 2014**

Inter-Entity Loan Balance:

Origination Date	Original Loan Amount	Receiving Fund Name & SABHRS Code	Sending Fund Name & SABHRS Code	Date	Transaction Amount	SABHRS journal #	Beginning Loan Balance FY14	Ending Loan Balance FY14
06.30.13		Restricted Spn Prg InterEntity Loan/32600	Designated InterEntity Loan/3360				\$20,000	
	\$170,000	Restricted Spn Prg InterEntity Loan/32600	Designated InterEntity Loan/3360	09.11.13	\$170,000	0002582412		\$190,000
	\$120,000	Designated InterEntity Loan/3360	Restricted Spn Prg InterEntity Loan/32600	10.08.13	\$120,000	0002595332		\$70,000
	\$170,000	Restricted Spn Prg InterEntity Loan/32600	Designated InterEntity Loan/3360	01.30.14	\$170,000	0002648356		\$240,000
	\$160,000	Designated InterEntity Loan/3360	Restricted Spn Prg InterEntity Loan/32600	06.24.14	\$160,000	0002715632		\$80,000

Loan/Advance Balance (Long-Term)

Origination Date	Original Loan Amount	Receiving Fund Name & SABHRS Code	Sending Fund Name & SABHRS Code	Date	Transaction Amount	SABHRS journal #	Beginning Loan Balance FY14	Ending Loan Balance FY14

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.