

The University of Montana Western

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

Campus/Agency	Actual FY 2015	Budgeted FY 2016	Dollar Change Actual 2015 to Budgeted 2016	Percent Change Actual 2015 to Budgeted 2016
Educational Unit, Community College or Agency:				
Current Operating Unrestricted*	\$ 14,383,406	\$ 14,310,104	\$ (73,302)	-1%
Current Restricted	3,770,698	5,697,010	1,926,312	51%
Current Designated	3,878,853	4,842,015	963,162	25%
Auxiliary Enterprises	5,686,832	6,027,507	340,675	6%
Loan & Endowment Funds	15,233	25,360	10,127	66%
Plant Funds	1,767,570	4,019,029	2,251,459	127%
TOTAL ALL FUNDS	\$ 29,502,592	\$ 34,921,025	\$ 5,418,433	18%

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

Bud 200

Accounts	Level 1 Acct Code	Actual FY 2015	Percent Of Total Expense	Budget FY 2016	Percent Of Total Budget	Percent Change
Personal Services						
Contract Faculty	610FAC	4,447,203	30.92%	4,682,317	32.72%	5.29%
Contract Administrative	611ADM	576,897	4.01%	672,330	4.70%	16.54%
Classified	611CLS	1,695,048	11.78%	1,708,771	11.94%	0.81%
Graduate Assistants	611GST	0	0.00%	0	0.00%	0.00%
Contract Professional	611PRF	1,041,689	7.24%	1,056,566	7.38%	1.43%
Other Salaries	612OTS	67,498	0.47%	57,705	0.40%	-14.51%
Other Compensation	613OTC	1,236	0.01%	0	0.00%	-100.00%
Total Salaries and Wages		7,829,572	54.43%	8,177,689	57.15%	4.45%
Employee Benefits	614BEN	2,931,759	20.38%	3,047,280	21.29%	3.94%
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	75,636	0.53%	0	0.00%	-100.00%
Other Benefits	619OTB	0	0.00%	0	0.00%	0.00%
Total Benefits		3,007,395	20.91%	3,047,280	21.29%	1.33%
Total Personal Services		10,836,967	75.34%	11,224,969	78.44%	3.58%
Operating Expenses						
Contracted Services	621SRV	380,730	2.65%	348,697	2.44%	-8.41%
Supplies	622SUP	234,458	1.63%	233,838	1.63%	-0.26%
Communications	623COM	159,958	1.11%	139,638	0.98%	-12.70%
Travel	624TRV	202,531	1.41%	311,312	2.18%	53.71%
Rent	625RNT	75,689	0.53%	66,800	0.47%	-11.74%
Utilities	626UTL	258,636	1.80%	366,345	2.56%	41.64%
Repairs & Maintenance	627MNT	267,325	1.86%	172,303	1.20%	-35.55%
Other	628OTH	289,003	2.01%	134,049	0.94%	-53.62%
Waivers & Scholarships	628WAV	965,175	6.71%	1,034,328	7.23%	7.16%
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		2,833,505	19.70%	2,807,310	19.62%	-0.92%
Capital and Transfers						
Capital Equipment	631CEQ	93,907	0.65%	69,825	0.49%	-25.64%
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	73,143	0.51%	0	0.00%	-100.00%
Total Capital		167,050	1.16%	69,825	0.49%	-58.20%
Mandatory Transfer Out	687MXF	0	0.00%	0	0.00%	0.00%
NonMandatory Transfer Out	688NXF	545,885	3.80%	208,000	1.45%	-61.90%
Intra-Entity Exp-External	689XFR	0	0.00%	0	0.00%	0.00%
Total Transfers		545,885	3.80%	208,000	1.45%	-61.90%
Total Capital and Transfers		712,935	4.96%	277,825	1.94%	-61.03%
Total Expenses		14,383,406	100.00%	14,310,104	100.00%	-0.51%

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

Bud 200

Accounts	Level 1 Acct Code	Actual FY 2015	Percent Of Total Expense	Budget FY 2016	Percent Of Total Budget	Percent Change
Personal Services						
Contract Faculty	610FAC	4,443,823	63.48%	4,682,317	65.40%	5.37%
Contract Administrative	611ADM	63,876	0.91%	8,337	0.12%	-86.95%
Classified	611CLS	80,817	1.15%	68,634	0.96%	-15.08%
Graduate Assistants	611GST	0	0.00%	0	0.00%	0.00%
Contract Professional	611PRF	97,943	1.40%	182,855	2.55%	86.70%
Other Salaries	612OTS	15,069	0.22%	8,800	0.12%	-41.60%
Other Compensation	613OTC	840	0.01%	0	0.00%	-100.00%
Total Salaries and Wages		4,702,369	67.17%	4,950,943	69.16%	5.29%
Employee Benefits	614BEN	1,645,109	23.50%	1,714,149	23.94%	4.20%
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	7,807	0.11%	0	0.00%	-100.00%
Other Benefits	619OTB	0	0.00%	0	0.00%	0.00%
Total Benefits		1,652,916	23.61%	1,714,149	23.94%	3.70%
Total Personal Services		6,355,284	90.78%	6,665,092	93.10%	4.87%
Operating Expenses						
Contracted Services	621SRV	62,107	0.89%	66,164	0.92%	6.53%
Supplies	622SUP	62,491	0.89%	65,774	0.92%	5.25%
Communications	623COM	41,547	0.59%	42,098	0.59%	1.33%
Travel	624TRV	53,948	0.77%	56,936	0.80%	5.54%
Rent	625RNT	4,996	0.07%	4,800	0.07%	-3.91%
Utilities	626UTL	0	0.00%	0	0.00%	0.00%
Repairs & Maintenance	627MNT	2,532	0.04%	3,510	0.05%	38.65%
Other	628OTH	32,266	0.46%	46,765	0.65%	44.94%
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		259,886	3.71%	286,047	4.00%	10.07%
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	385,235	5.50%	208,000	2.91%	-46.01%
Intra-Entity Exp-External	689XFR	0	0.00%	0	0.00%	0.00%
Total Transfers		385,235	5.50%	208,000	2.91%	-46.01%
Total Capital and Transfers		385,235	5.50%	208,000	2.91%	-46.01%
Total Expenses		7,000,405	100.00%	7,159,139	100.00%	2.27%

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

Bud 200

Accounts	Level 1 Acct Code	Actual FY 2015	Percent Of Total Expense	Budget FY 2016	Percent Of Total Budget	Percent Change
Personal Services						
Contract Faculty	610FAC	830	0.07%	0	0.00%	-100.00%
Contract Administrative	611ADM	220,019	19.47%	283,876	25.41%	29.02%
Classified	611CLS	200,995	17.78%	205,496	18.40%	2.24%
Graduate Assistants	611GST	0	0.00%	0	0.00%	0.00%
Contract Professional	611PRF	163,200	14.44%	159,987	14.32%	-1.97%
Other Salaries	612OTS	3,457	0.31%	3,500	0.31%	1.25%
Other Compensation	613OTC	0	0.00%	0	0.00%	0.00%
Total Salaries and Wages		588,501	52.07%	652,859	58.44%	10.94%
Employee Benefits	614BEN	225,323	19.94%	250,392	22.42%	11.13%
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	4,773	0.42%	0	0.00%	-100.00%
Other Benefits	619OTB	0	0.00%	0	0.00%	0.00%
Total Benefits		230,096	20.36%	250,392	22.42%	8.82%
Total Personal Services		818,596	72.43%	903,251	80.86%	10.34%
Operating Expenses						
Contracted Services	621SRV	10,798	0.96%	12,000	1.07%	11.14%
Supplies	622SUP	27,349	2.42%	27,213	2.44%	-0.50%
Communications	623COM	12,939	1.14%	10,975	0.98%	-15.18%
Travel	624TRV	7,415	0.66%	6,783	0.61%	-8.52%
Rent	625RNT	0	0.00%	0	0.00%	0.00%
Utilities	626UTL	0	0.00%	0	0.00%	0.00%
Repairs & Maintenance	627MNT	30,524	2.70%	8,550	0.77%	-71.99%
Other	628OTH	81,045	7.17%	78,471	7.02%	-3.18%
Waivers & Scholarships	628WAV	0	0.00%	0	0.00%	0.00%
Sponsored Programs Indirect Cost	690IDC	0	0.00%	0	0.00%	0.00%
Costs of Goods Sold	629CGS	0	0.00%	0	0.00%	0.00%
Total Operating Expenses		170,069	15.05%	143,992	12.89%	-15.33%
Capital and Transfers						
Capital Equipment	631CEQ	93,907	8.31%	69,825	6.25%	-25.64%
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		93,907	8.31%	69,825	6.25%	-25.64%
Mandatory Transfer Out	687MXF	0	0.00%	0	0.00%	0.00%
NonMandatory Transfer Out	688NXF	47,650	4.22%	0	0.00%	-100.00%
Intra-Entity Exp-External	689XFR	0	0.00%	0	0.00%	0.00%
Total Transfers		47,650	4.22%	0	0.00%	-100.00%
Total Capital and Transfers		141,557	12.52%	69,825	6.25%	-50.67%
Total Expenses		1,130,223	100.00%	1,117,068	100.00%	-1.16%

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

Bud 200

Accounts	Level 1 Acct Code	Actual FY 2015	Percent Of Total Expense	Budget FY 2016	Percent Of Total Budget	Percent Change
Personal Services						
Contract Faculty	610FAC	2,550	0.13%	0	0.00%	-100.00%
Contract Administrative	611ADM	69,737	3.44%	93,233	4.60%	33.69%
Classified	611CLS	316,195	15.61%	325,040	16.05%	2.80%
Graduate Assistants	611GST	0	0.00%	0	0.00%	0.00%
Contract Professional	611PRF	591,933	29.23%	579,575	28.62%	-2.09%
Other Salaries	612OTS	16,063	0.79%	7,006	0.35%	-56.39%
Other Compensation	613OTC	0	0.00%	0	0.00%	0.00%
Total Salaries and Wages		996,478	49.21%	1,004,854	49.62%	0.84%
Employee Benefits	614BEN	428,925	21.18%	453,931	22.41%	5.83%
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	8,812	0.44%	0	0.00%	-100.00%
Other Benefits	619OTB	0	0.00%	0	0.00%	0.00%
Total Benefits		437,736	21.62%	453,931	22.41%	3.70%
Total Personal Services		1,434,214	70.83%	1,458,785	72.03%	1.71%
Operating Expenses						
Contracted Services	621SRV	139,552	6.89%	90,396	4.46%	-35.22%
Supplies	622SUP	88,416	4.37%	90,627	4.47%	2.50%
Communications	623COM	74,038	3.66%	58,218	2.87%	-21.37%
Travel	624TRV	120,616	5.96%	234,217	11.56%	94.18%
Rent	625RNT	12,787	0.63%	12,000	0.59%	-6.15%
Utilities	626UTL	0	0.00%	0	0.00%	0.00%
Repairs & Maintenance	627MNT	2,234	0.11%	1,400	0.07%	-37.34%
Other	628OTH	150,118	7.41%	79,638	3.93%	-46.95%
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		587,760	29.03%	566,496	27.97%	-3.62%
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	3,000	0.15%	0	0.00%	-100.00%
Intra-Entity Exp-External	689XFR	0	0.00%	0	0.00%	0.00%
Total Transfers		3,000	0.15%	0	0.00%	-100.00%
Total Capital and Transfers		3,000	0.15%	0	0.00%	-100.00%
Total Expenses		2,024,974	100.00%	2,025,281	100.00%	0.02%

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

Bud 200

Accounts	Level 1 Acct Code	Actual FY 2015	Percent Of Total Expense	Budget FY 2016	Percent Of Total Budget	Percent Change
Personal Services						
Contract Faculty	610FAC	0	0.00%	0	0.00%	0.00%
Contract Administrative	611ADM	223,265	15.19%	286,884	20.16%	28.49%
Classified	611CLS	386,434	26.29%	423,057	29.72%	9.48%
Graduate Assistants	611GST	0	0.00%	0	0.00%	0.00%
Contract Professional	611PRF	133,276	9.07%	134,149	9.43%	0.66%
Other Salaries	612OTS	2,631	0.18%	2,200	0.15%	-16.37%
Other Compensation	613OTC	0	0.00%	0	0.00%	0.00%
Total Salaries and Wages		745,606	50.73%	846,290	59.46%	13.50%
Employee Benefits	614BEN	287,441	19.56%	323,767	22.75%	12.64%
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	53,587	3.65%	0	0.00%	-100.00%
Other Benefits	619OTB	0	0.00%	0	0.00%	0.00%
Total Benefits		341,028	23.20%	323,767	22.75%	-5.06%
Total Personal Services		1,086,634	73.93%	1,170,057	82.21%	7.68%
Operating Expenses						
Contracted Services	621SRV	71,654	4.88%	80,137	5.63%	11.84%
Supplies	622SUP	36,911	2.51%	30,224	2.12%	-18.12%
Communications	623COM	25,813	1.76%	22,847	1.61%	-11.49%
Travel	624TRV	13,175	0.90%	11,876	0.83%	-9.86%
Rent	625RNT	1,325	0.09%	0	0.00%	-100.00%
Utilities	626UTL	0	0.00%	0	0.00%	0.00%
Repairs & Maintenance	627MNT	38,443	2.62%	34,000	2.39%	-11.56%
Other	628OTH	124,847	8.49%	74,175	5.21%	-40.59%
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		312,168	21.24%	253,259	17.79%	-18.87%
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	951	0.06%	0	0.00%	-100.00%
Total Capital		951	0.06%	0	0.00%	-100.00%
Mandatory Transfer Out	687MXF	0	0.00%	0	0.00%	0.00%
NonMandatory Transfer Out	688NXF	70,000	4.76%	0	0.00%	-100.00%
Intra-Entity Exp-External	689XFR	0	0.00%	0	0.00%	0.00%
Total Transfers		70,000	4.76%	0	0.00%	-100.00%
Total Capital and Transfers		70,951	4.83%	0	0.00%	-100.00%
Total Expenses		1,469,754	100.00%	1,423,316	100.00%	-3.16%

The University of Montana
UM-Western
Current Unrestricted Expenses
Fiscal Year 2016
Operation & Maintenance of Plant

Bud 200

Accounts	Level 1 Acct Code	Actual FY 2015	Percent Of Total Expense	Budget FY 2016	Percent Of Total Budget	Percent Change
Personal Services						
Contract Faculty	610FAC	0	0.00%	0	0.00%	0.00%
Contract Administrative	611ADM	0	0.00%	0	0.00%	0.00%
Classified	611CLS	710,606	39.64%	686,544	44.27%	-3.39%
Graduate Assistants	611GST	0	0.00%	0	0.00%	0.00%
Contract Professional	611PRF	55,338	3.09%	0	0.00%	-100.00%
Other Salaries	612OTS	30,278	1.69%	36,199	2.33%	19.55%
Other Compensation	613OTC	396	0.02%	0	0.00%	-100.00%
Total Salaries and Wages		796,618	44.43%	722,743	46.60%	-9.27%
Employee Benefits	614BEN	344,962	19.24%	305,041	19.67%	-11.57%
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	658	0.04%	0	0.00%	-100.00%
Other Benefits	619OTB	0	0.00%	0	0.00%	0.00%
Total Benefits		345,620	19.28%	305,041	19.67%	-11.74%
Total Personal Services		1,142,238	63.71%	1,027,784	66.27%	-10.02%
Operating Expenses						
Contracted Services	621SRV	96,620	5.39%	100,000	6.45%	3.50%
Supplies	622SUP	19,291	1.08%	20,000	1.29%	3.68%
Communications	623COM	5,621	0.31%	5,500	0.35%	-2.15%
Travel	624TRV	7,376	0.41%	1,500	0.10%	-79.66%
Rent	625RNT	56,582	3.16%	50,000	3.22%	-11.63%
Utilities	626UTL	258,636	14.43%	366,345	23.62%	41.64%
Repairs & Maintenance	627MNT	193,593	10.80%	124,843	8.05%	-35.51%
Other	628OTH	-99,273	-5.54%	-145,000	-9.35%	46.06%
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		538,446	30.03%	523,188	33.73%	-2.83%
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	4.03%	0	0.00%	-100.00%
Total Capital		72,192	4.03%	0	0.00%	-100.00%
Mandatory Transfer Out	687MXF	0	0.00%	0	0.00%	0.00%
NonMandatory Transfer Out	688NXF	40,000	2.23%	0	0.00%	-100.00%
Intra-Entity Exp-External	689XFR	0	0.00%	0	0.00%	0.00%
Total Transfers		40,000	2.23%	0	0.00%	-100.00%
Total Capital and Transfers		112,192	6.26%	0	0.00%	-100.00%
Total Expenses		1,792,876	100.00%	1,550,972	100.00%	-13.49%

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

Accounts	Level 1 Acct Code	Actual FY 2015	Percent Of Total Expense	Budget FY 2016	Percent Of Total Budget	Percent Change
Personal Services						
Contract Faculty	610FAC	0	0.00%	0	0.00%	0.00%
Contract Administrative	611ADM	0	0.00%	0	0.00%	0.00%
Classified	611CLS	0	0.00%	0	0.00%	0.00%
Graduate Assistants	611GST	0	0.00%	0	0.00%	0.00%
Contract Professional	611PRF	0	0.00%	0	0.00%	0.00%
Other Salaries	612OTS	0	0.00%	0	0.00%	0.00%
Other Compensation	613OTC	0	0.00%	0	0.00%	0.00%
Total Salaries and Wages		0	0.00%	0	0.00%	0.00%
Employee Benefits	614BEN	0	0.00%	0	0.00%	0.00%
Employee Waivers	614BNW	0	0.00%	0	0.00%	0.00%
Termination Benefits	615TRB	0	0.00%	0	0.00%	0.00%
Termination Pay	615TRP	0	0.00%	0	0.00%	0.00%
Other Benefits	619OTB	0	0.00%	0	0.00%	0.00%
Total Benefits		0	0.00%	0	0.00%	0.00%
Total Personal Services		0	0.00%	0	0.00%	0.00%
Operating Expenses						
Contracted Services	621SRV	0	0.00%	0	0.00%	0.00%
Supplies	622SUP	0	0.00%	0	0.00%	0.00%
Communications	623COM	0	0.00%	0	0.00%	0.00%
Travel	624TRV	0	0.00%	0	0.00%	0.00%
Rent	625RNT	0	0.00%	0	0.00%	0.00%
Utilities	626UTL	0	0.00%	0	0.00%	0.00%
Repairs & Maintenance	627MNT	0	0.00%	0	0.00%	0.00%
Other	628OTH	0	0.00%	0	0.00%	0.00%
Waivers & Scholarships	628WAV	965,175	100.00%	1,034,328	100.00%	7.16%
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		965,175	100.00%	1,034,328	100.00%	7.16%
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		965,175	100.00%	1,034,328	100.00%	7.16%

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

Bud 220

Program	Actual 2012	Actual 2013	Actual 2014	Actual 2015	Budget 2016	Percent Change
Instruction	6,275,692	6,700,126	6,823,733	7,000,405	7,159,139	2.27%
Organized Research	172	-172			0	
Public Service					0	
Academic Support	984,704	1,168,945	1,137,857	1,130,223	1,117,068	-1.16%
Student Services	1,744,634	1,905,301	1,925,108	2,024,974	2,025,281	0.02%
Institutional Support	1,318,609	1,370,091	1,377,517	1,469,754	1,423,316	-3.16%
Operation and Maintenance of Plant	1,544,389	1,671,324	1,661,507	1,792,876	1,550,972	-13.49%
Total	11,868,200	12,815,615	12,925,723	13,418,231	13,275,776	-1.06%
Scholarships and Fellowships	867,914	882,317	874,432	965,175	1,034,328	7.16%
Total	12,736,114	13,697,932	13,800,155	14,383,406	14,310,104	-0.51%

UM-Western

Statement of Waivers and Scholarships

Fiscal Year 2016

Accounts	Account Code	Actual FY 2015	Percent Of Total Expense	Budget FY 2016	Percent Of Total Budget	Percent Change
Campus Discretionary Waivers						
Undergraduate						
Res Tuition Waiver-Undergraduate	62829	56,322	5.84%	20,000	1.93%	-64.49%
Non-Res Tuition Waiver-Undergrad	62846	10,922	1.13%	66,000	6.38%	504.28%
Custodial Student	62874B	0	0.00%	0	0.00%	0.00%
Senior Citizens	62874G	4,308	0.45%	2,000	0.19%	-53.57%
Total Undergraduate		71,552	7.41%	88,000	8.51%	22.99%
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	321,378	33.30%	320,000	30.94%	-0.43%
Non-Res Tuition Waiver-Athletics	62846A	425,683	44.10%	400,000	38.67%	-6.03%
Total Athletic		747,061	77.40%	720,000	69.61%	-3.62%
Other						
Other Tuition Waivers	62874	0	0.00%	0	0.00%	0.00%
Scholarships & Fellowships	62828	13,006	1.35%	80,000	7.73%	515.10%
Yellow Ribbon Program	62874Y	9,935	1.03%	11,000	1.06%	10.72%
Total Other		22,941	2.38%	91,000	8.80%	296.67%
Total Campus Discretionary Waiver		841,554	87.19%	899,000	86.92%	6.83%
Board of Regents Designated						
Waivers and Scholarships						
American Indian Waiver	62874E	68,689	7.12%	70,000	6.77%	1.91%
Employee Waiver	62874T	11,675	1.21%	12,000	1.16%	2.78%
Dependent Waiver	62874R	27,244	2.82%	28,328	2.74%	3.98%
Veteran	62874H	7,398	0.77%	15,000	1.45%	102.76%
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	8,616	0.89%	10,000	0.97%	16.06%
National Merit	62874D	0	0.00%	0	0.00%	0.00%
Total Waivers and Scholarships		123,622	12.81%	135,328	13.08%	9.47%
Total Board of Regents Designated		123,622	12.81%	135,328	13.08%	9.47%
Total Expenses		965,175	100.00%	1,034,328	100.00%	7.16%

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

Bud 300

Accounts	Level 1 Acct Code	Actual FY 2015	Percent Of Total	Budget FY 2016	Percent Of Total Budget	Percent Change
Tuition and Fees						
Registration Fee	515REG	87,054	0.60%	81,000	0.57%	-6.95%
Resident Tuition	500RES	3,704,918	25.70%	3,606,563	25.20%	-2.65%
Non-resident Tuition	505NON	1,238,511	8.59%	1,184,350	8.28%	-4.37%
WUE Tuition	505WUE	1,153,570	8.00%	1,080,527	7.55%	-6.33%
Other Tuition	507OTH	0	0.00%	0	0.00%	0.00%
Admissions Fees	515ADM	27,750	0.19%	26,000	0.18%	-6.31%
Program Tuition & Fees	520PRG	230,700	1.60%	225,000	1.57%	-2.47%
Total Tuition and Fees		6,442,503	44.70%	6,203,440	43.35%	-3.71%
State Allocations						
Hi-Ed General Fund Revenue	555GEN	6,878,492	47.72%	6,924,557	48.39%	0.67%
Hi-Ed Millage Revenue	555MIL	911,892	6.33%	898,307	6.28%	-1.49%
Other OCHE/State Funding	555SPE	137,703	0.96%	40,000	0.28%	-70.95%
Total State Allocations		7,928,087	55.01%	7,862,864	54.95%	-0.82%
Other Revenues						
Investments	540INV	3,926	0.03%	3,500	0.02%	-10.86%
Financial Aid	562FNA	16,166	0.11%	16,000	0.11%	-1.03%
Other Student Fees	532OSF	20,799	0.14%	19,000	0.13%	-8.65%
Carry Forward Funds	585CAR	0	0.00%	0	0.00%	0.00%
Other Revenue	580OTH	1,860	0.01%	300	0.00%	-83.87%
Total Other Revenues		42,751	0.30%	38,800	0.27%	-9.24%
Transfers						
Mandatory Transfer-In	557MNX	0	0.00%	0	0.00%	0.00%
Non-Mandatory Transfer-In	557NMX	0	0.00%	205,000	1.43%	0.00%
Total Transfers		0	0.00%	205,000	1.43%	0.00%
Total Revenues		14,413,340	100.00%	14,310,104	100.00%	-0.72%

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

Reporting Fund	Beginning Fund Balance	Revenue	Transfers In	Total Revenue	Compensation & Benefits	Operating & Capital	Transfers Out	Total Expenses	Less Compensateã	Ending Fund Balance
Bookstore	371,984	746,000	0	746,000	121,652	641,950	4,800	768,402	9,202	358,784
Chancellor Search	0	0	0	0	0	0	0	0	0	0
Dining/Food Services	143,018	2,400,750	0	2,400,750	972,511	1,225,500	167,000	2,365,011	39,845	218,602
Health Services	117,270	147,800	0	147,800	104,222	65,200	0	169,422	9,513	105,161
Montana Horsemanship Center	14,216	20,000	208,000	228,000	0	210,000	0	210,000	0	32,216
Other Auxiliary Non-Pledged	35,017	50	0	50	0	500	0	500	0	34,567
Other Auxiliary Pledged	118,333	554,750	240,000	794,750	365,964	406,801	68,400	841,165	36,390	108,308
Parking	34,920	55,000	0	55,000	20,022	12,200	6,000	38,222	733	52,431
Rentals	95,155	52,000	0	52,000	0	28,900	25,000	53,900	0	93,255
Student Housing	230,500	1,405,500	0	1,405,500	538,558	684,080	242,000	1,464,638	75,075	246,437
Student Union	93,689	114,000	0	114,000	22,547	72,100	21,600	116,247	1,158	92,600
Totals	1,254,102	5,495,850	448,000	5,943,850	2,145,476	3,347,231	534,800	6,027,507	171,916	1,342,361

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

Reporting Fund	Beginning Fund Balance	Revenue	Transfers In	Total Revenue	Compensation & Benefits	Operating & Capital	Transfers Out	Total Expenses	Less Compensation	Ending Fund Balance
Bookstore	371,744	696,552	0	696,552	122,793	567,519	6,000	696,312	9,202	381,186
Chancellor Search	0	0	0	0	0	0	0	0	0	0
Dining/Food Services	19,243	2,440,268	0	2,440,268	1,002,708	1,196,786	117,000	2,316,493	39,845	182,863
Health Services	146,440	137,353	0	137,353	95,108	71,415	0	166,523	9,513	126,783
Montana Horsemanship Center	11,483	13,110	185,560	198,670	0	195,937	0	195,937	0	14,216
Other Auxiliary Non-Pledged	26,018	12,039	0	12,039	0	3,040	0	3,040	0	35,017
Other Auxiliary Pledged	186,532	527,515	235,004	762,519	348,364	431,154	51,200	830,717	36,390	154,723
Parking	13,927	47,863	0	47,863	18,456	2,414	6,000	26,870	733	35,653
Rentals	129,825	24,073	0	24,073	0	29,987	28,757	58,744	0	95,155
Student Housing	181,942	1,356,785	0	1,356,785	544,978	592,349	170,900	1,308,227	75,075	305,575
Student Union	64,447	113,210	0	113,210	17,160	45,209	21,600	83,968	1,158	94,847
Totals	1,151,601	5,368,769	420,564	5,789,333	2,149,566	3,135,809	401,457	5,686,832	171,916	1,426,018

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

Reporting Fund	Beginning Fund Balance	Revenue	Transfers In	Total Revenue	Compensation & Benefits	Operating & Capital	Transfers Out	Total Expenses	Less Compensateá	Ending Fund Balance
Associated Students	102,714	270,400	0	270,400	87,951	260,000	2,400	350,351	5	22,768
Athletics	22,615	331,300	5,000	336,300	4,318	332,775	0	337,093	39	21,861
Campus Sales & Services	283,766	854,000	0	854,000	175,564	774,500	20,000	970,064	19,225	186,928
Continuing Education	259,643	1,772,000	0	1,772,000	436,074	1,323,100	0	1,759,174	9,315	281,784
Designated Scholarships	0	74,000	0	74,000	0	74,000	0	74,000	0	0
F&A Sponsored Programs	257,724	109,000	0	109,000	92,390	47,500	15,000	154,890	19,566	231,400
Fees	234,725	243,000	0	243,000	151,026	231,350	0	382,376	5,240	100,588
General Designated	1,149,460	197,900	3,000	200,900	178,046	61,338	205,000	444,384	17,052	923,029
Instructional Fees	123,158	217,850	0	217,850	0	227,863	0	227,863	0	113,145
Sales & Services	18,050	119,100	3,000	122,100	96,121	45,699	0	141,820	2,165	495
Totals	2,451,856	4,188,550	11,000	4,199,550	1,221,490	3,378,125	242,400	4,842,015	72,607	1,881,998

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

Reporting Fund	Beginning Fund Balance	Revenue	Transfers In	Total Revenue	Compensation & Benefits	Operating & Capital	Transfers Out	Total Expenses	Less Compensateá	Ending Fund Balance
Associated Students	150,079	241,399	0	241,399	89,351	196,571	2,842	288,764	5	102,719
Athletics	29,281	348,283	15,000	363,283	44,731	325,218	0	369,949	39	22,654
Campus Sales & Services	275,174	840,961	0	840,961	176,600	635,742	20,027	832,370	19,225	302,992
Continuing Education	109,859	1,694,604	0	1,694,604	348,034	1,196,786	0	1,544,820	9,315	268,958
Designated Scholarships	0	73,403	0	73,403	0	73,403	0	73,403	0	0
F&A Sponsored Programs	279,153	73,636	0	73,636	90,411	4,654	0	95,065	19,566	277,290
Fees	272,464	216,672	0	216,672	133,276	121,134	0	254,410	5,240	239,964
General Designated	962,291	163,758	197,175	360,933	149,849	23,914	0	173,764	17,052	1,166,513
Instructional Fees	84,995	188,976	0	188,976	4,681	146,131	0	150,813	0	123,158
Sales & Services	35,440	74,108	4,000	78,108	65,428	30,069	0	95,498	2,165	20,215
Totals	2,198,735	3,915,799	216,175	4,131,974	1,102,363	2,753,622	22,869	3,878,853	72,607	2,524,463

**The University of Montana
UM-Western
Budget for Endowment Funds
FY16**

Reporting Fund	Beginning Fund Balance	Revenue	Transfers In	Total Revenue	Compensation & Benefits	Operating & Capital	Transfers Out	Total Expenses	Less Compensation	Ending Fund Balance
Endowment	3,963	10	0	10	0	0	150	150	0	3,823
Totals	3,963	10	0	10	0	0	150	150	0	3,823

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

Reporting Fund	Beginning Fund Balance	Revenue	Transfers In	Total Revenue	Compensation & Benefits	Operating & Capital	Transfers Out	Total Expenses	Less Compensation	Ending Fund Balance
Endowment	4,108	5	0	5	0	0	150	150	0	3,963
Totals	4,108	5	0	5	0	0	150	150	0	3,963

**The University of Montana
UM-Western
Budget for Loan Funds
FY16**

Reporting Fund	Beginning Fund Balance	Revenue	Transfers In	Total Revenue	Compensation & Benefits	Operating & Capital	Transfers Out	Total Expenses	Less Compensation	Ending Fund Balance
Federal & State Loan	615,132	8,600	0	8,600	0	20,000	0	20,000	0	603,732
Institutional Loan	75,195	550	0	550	0	5,210	0	5,210	0	70,535
Private Loan	0	0	0	0	0	0	0	0	0	0
Totals	690,327	9,150	0	9,150	0	25,210	0	25,210	0	674,267

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

Reporting Fund	Beginning Fund Balance	Revenue	Transfers In	Total Revenue	Compensation & Benefits	Operating & Capital	Transfers Out	Total Expenses	Less Compensation	Ending Fund Balance
Federal & State Loan	566,888	59,123	0	59,123	0	10,879	0	10,879	0	615,132
Institutional Loan	79,133	266	0	266	0	4,204	0	4,204	0	75,195
Private Loan	0	0	0	0	0	0	0	0	0	0
Totals	646,021	59,389	0	59,389	0	15,083	0	15,083	0	690,327

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

Reporting Fund	Beginning Fund Balance	Revenue	Transfers In	Total Revenue	Compensation & Benefits	Operating & Capital	Transfers Out	Total Expenses	Less Compensateá	Ending Fund Balance
Renewal/Replacement	1,832,316	464,300	1,151,593	1,615,893	0	1,764,429	340,000	2,104,429	0	1,343,780
Retirement of Indebtedness	14,243	73,200	655,000	728,200	0	652,660	53,500	706,160	0	36,283
Unexpended Plant	1,296,359	717,400	16,740	734,140	300	343,140	865,000	1,208,440	0	822,059
Totals	3,142,918	1,254,900	1,823,333	3,078,233	300	2,760,229	1,258,500	4,019,029	0	2,202,122

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

Reporting Fund	Beginning Fund Balance	Revenue	Transfers In	Total Revenue	Compensation & Benefits	Operating & Capital	Transfers Out	Total Expenses	Less Compensation	Ending Fund Balance
Renewal/Replacement	1,557,253	110,006	586,946	696,952	0	247,226	174,664	421,890	0	1,832,316
Retirement of Indebtedness	36,309	63,172	486,576	549,748	0	467,414	104,400	571,814	0	14,243
Unexpended Plant	1,035,635	1,033,659	930	1,034,589	0	253,479	520,386	773,866	0	1,296,359
Totals	2,629,198	1,206,838	1,074,452	2,281,290	0	968,120	799,451	1,767,570	0	3,142,918

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

Reporting Fund	Beginning Fund Balance	Revenue	Transfers In	Total Revenue	Compensation & Benefits	Operating & Capital	Transfers Out	Total Expenses	Less Compensation	Ending Fund Balance
Financial Aid Programs	0	3,484,000	0	3,484,000	253,500	3,230,500	0	3,484,000	0	0
Other Restricted	0	111,727	0	111,727	70,009	41,718	0	111,727	0	0
Private Gifts & Scholarships	0	791,145	150	791,295	0	791,295	0	791,295	0	0
Restricted Spon Prog GAAP	0	0	0	0	0	0	0	0	0	0
Restricted Sponsored Programs	-1,237	1,311,225	0	1,311,225	522,095	769,893	18,000	1,309,988	0	0
Totals	-1,237	5,698,097	150	5,698,247	845,604	4,833,406	18,000	5,697,010	0	0

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

Reporting Fund	Beginning Fund Balance	Revenue	Transfers In	Total Revenue	Compensation & Benefits	Operating & Capital	Transfers Out	Total Expenses	Less Compensateá	Ending Fund Balance
Financial Aid Programs	0	2,574,992	0	2,574,992	217,151	2,357,841	0	2,574,992	0	0
Other Restricted	0	77,725	0	77,725	54,636	23,089	0	77,725	0	0
Private Gifts & Scholarships	0	498,602	150	498,752	0	498,752	0	498,752	0	0
Restricted Spon Prog GAAP	-3,396	-56,393	0	-56,393	-152	-55,909	0	-56,061	0	-3,729
Restricted Sponsored Programs	0	674,052	0	674,052	492,314	182,046	930	675,290	0	-1,237
Totals	-3,396	3,768,978	150	3,769,128	763,949	3,005,818	930	3,770,698	0	-4,966

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

NAME		CODE						
The University of Montana - Western		51080						
DESCRIPTION	Original Op Plan FY15		Actual FY 15		Budgeted FY 16		Actual FY 15 to Budgeted FY 16	
	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	15.23	56,322	5.41	20,000	-64.5%	-64.5%
Resident Dual Credit	0.00		0.00		-			
Senior Citizens	0.54	2,000	1.16	4,308	0.54	2,000	-53.6%	-53.6%
Resident Athletics	81.10	300,000	86.88	321,378	86.51	320,000	-0.4%	-0.4%
Resident Graduate	0.00		0.00		-			
SUBTOTAL	99.58	368,328	103.27	382,008	92.46	342,000	-10.5%	-10.5%
Non-Resident								
NR Undergraduate	2.09	30,000	0.76	10,922	4.46	66,000	486.7%	504.3%
NR Athletics	24.38	350,000	29.65	425,683	27.05	400,000	-8.8%	-6.0%
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	26.47	380,000	30.41	436,605	31.51	466,000	3.6%	6.7%
Designated								
Montana Indians	17.57	65,000	18.57	68,689	18.92	70,000	1.9%	1.9%
Veterans	5.41	20,000	2.00	7,398	4.06	15,000	102.8%	102.8%
Federal Yello Ribbon Program	5.41	20,000	2.69	9,935	2.97	11,000	10.7%	10.7%
Resident Faculty & Staff	2.70	10,000	3.16	11,675	3.24	12,000	2.8%	2.8%
Resident Employee Dependents	7.03	26,000	7.37	27,244	7.66	28,328	4.0%	4.0%
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	4.06	15,000	2.33	8,616	2.70	10,000	16.1%	16.1%
National Merit	0.00		0.00		0.00			
Other	6.76	25,000	3.52	13,006	21.63	80,000	515.1%	515.1%
SUBTOTAL	48.93	181,000	39.62	146,562	61.19	226,328	54.4%	54.4%
Scholarships								
Total Tuition Waived	174.98	929,328	173.31	965,175	185.16	1,034,328	6.8%	7.2%

Tuition Waivers are valued as follows:

AY Tuition Fees/FTE:

Resident Undergraduate
Resident Graduate
Non-Resident Undergraduate
Non-Resident Graduate

	FY15	FY16
Resident Undergraduate	3,699.00	3,699.00
Resident Graduate		
Non-Resident Undergraduate	14,356.56	14,787.25
Non-Resident Graduate	-	

ALL FUNDS
FTE EMPLOYEE DATA

UNIT	The University of Montana - Western				
	ACTUAL FY 2015	PER- CENT	BUDGETED FY 2016	PER- CENT	INCR. (DECR.)
CURRENT UNRESTRICTED FUND: ¹					
Contract Faculty (AY)	77.37	50.4%	77.77	51.3%	0.5%
Contract Administrative	6.96	4.5%	5.91	3.9%	-15.1%
Contract Professional	21.01	13.7%	20.10	13.3%	-4.3%
Classified	46.51	30.3%	46.17	30.5%	-0.7%
GTA	-	0.0%	-	0.0%	0.0%
GRA	-	0.0%	-	0.0%	0.0%
Part-Time and Other	1.65	1.1%	1.57	1.0%	-4.8%
TOTAL	153.50	100.0%	151.52	100.0%	-1.3%
RESTRICTED:					
Contract Faculty (AY)	0.25	1.1%	-	0.0%	-100.0%
Contract Administrative	0.29	1.3%	0.15	0.7%	-48.3%
Contract Professional	1.36	6.2%	0.79	3.9%	-41.9%
Classified	2.88	13.1%	3.43	17.1%	19.1%
GTA	-	0.0%	-	0.0%	0.0%
GRA	-	0.0%	-	0.0%	0.0%
Part-Time and Other	17.24	78.3%	15.67	78.2%	-9.1%
TOTAL	22.02	100.0%	20.04	100.0%	-9.0%
DESIGNATED:					
Contract Faculty (AY)	1.80	8.5%	1.56	7.0%	-13.3%
Contract Administrative	0.40	1.9%	0.30	1.3%	-25.0%
Contract Professional	4.03	19.1%	3.69	16.5%	-8.4%
Classified	10.18	48.2%	10.75	48.1%	5.6%
GTA	-	0.0%	-	0.0%	0.0%
GRA	-	0.0%	-	0.0%	0.0%
Part-Time and Other	4.72	22.3%	6.05	27.1%	28.2%
TOTAL	21.13	100.0%	22.35	100.0%	5.8%
AUXILIARY:					
Contract Faculty (AY)	-	0.0%	-	0.0%	0.0%
Contract Administrative	1.64	3.6%	1.64	3.8%	0.0%
Contract Professional	2.37	5.2%	2.78	6.4%	17.3%
Classified	29.47	64.5%	29.60	68.0%	0.4%
Part-Time and Other	12.21	26.7%	9.53	21.9%	-21.9%
TOTAL	45.69	100.0%	43.55	100.0%	-4.7%
TOTAL FTE:					
Contract Faculty (AY)	79.42	32.8%	79.33	33.4%	-0.1%
Contract Administrative	9.29	3.8%	8.00	3.4%	-13.9%
Contract Professional	28.77	11.9%	27.36	11.5%	-4.9%
Classified	89.04	36.7%	89.95	37.9%	1.0%
GTA	-	0.0%	-	0.0%	0.0%
GRA	-	0.0%	-	0.0%	0.0%
Part-Time and Other	35.82	14.8%	32.82	13.8%	-8.4%
TOTAL	242.34	100.0%	237.46	100.0%	-2.0%

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 2014 (Actual)	142,224	668,988	218,947	67,000	
+ Revenues, Transfers In (Actual FY15)	-	36,175	228	160,000	
- Expenditures, Transfers Out (Actual FY15)	-	-	20,261	-	
Fund Balance - FYE 2015 (Actual)	142,224	705,163	198,914	227,000	
+ Revenues, Transfers In (Projected FY16)	-	-	150,000		
- Expenditures, Transfers Out (Projected FY16)	-	125,000	120,559	80,000	
Fund Balance - FYE 2016 (Projected)	142,224	580,163	228,355	147,000	
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 FY16 been submitted and approved by OCHE?	will be as needed				
c. Has the required documentation for the FY16 transfers out of this reserve fund been submitted to OCHE?		Budget 300 report			

****NOTES****

Reverted Approps. - FY16 budgeted expenditures reflect previous approved spending from BOR Items. A FY16 BOR item will be requested this year for additional projects.

**THE UNIVERSITY OF MONTANA WESTERN
SUPPLEMENTAL INFORMATION
NEGATIVE FUND BALANCE ANALYSIS
For Fiscal Year 2015**

Montana Western has one negative fund balances at the third fund level.

Fund	Index	Fund Balance
824351	DRENWR	(\$1,237.34)

Explanation

This is a reimbursable grant that was billed before fiscal year end. Receivable entries are booked to bring grant fund balances to zero. The entry to book a receivable for the amount due was made but the file did not make it through the process in Banner by fiscal year end. The amount was paid by the grant the next week resulting in a fund balance of zero as should be in the restricted funds. There is no on-going issue.

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.

Bonded Indebtedness Report

Campus: **The University of Montana**

Date: **June 30, 2015**

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

REVENUE BONDS ISSUE	ORIGINAL AMOUNT OF ISSUE	USES OF FUNDS - PROJECTS/AMOUNTS	PLEGGED REVENUES	FY 14 DEBT SERVICE RATIO	OUTSTANDING PRINCIPAL BALANCE AT JUNE 30,2015	FY2015 PRINCIPAL & INTEREST PAYMENT Actual	FY2016 PRINCIPAL & INTEREST PAYMENT Est	FY2017 PRINCIPAL & INTEREST PAYMENT Est	FY2018 PRINCIPAL & INTEREST PAYMENT Est
Series I , 2004	\$ 40,490,000	Current refunding Series A, 1993 (\$30,540,000); Missoula: Addition to Skaggs Building & Various Deferred Maintenance Projects (\$9,950,000)	Net Auxiliary Facility Operating Revenues, Investment Income, Student Fees, Academic Facility Fee, Events Revenue, continuing Education Revenue, Land Grant Income						
Total Bonded Indebtedness					\$ 106,788,030				

OTHER LONG TERM DEBT - SOURCE	ORIGINAL BALANCE	USES OF FUNDS - PROJECTS / AMOUNTS	REVENUE STREAM IDENTIFIED FOR REPAYMENT	JUNE 30, 2014 BALANCE	JUNE 30, 2015 BALANCE	PERCENT CHANGE FY14TO FY15			
1-B Intercap-MSTA	\$ 501,375	Research	Indirect Cost Assessment	\$ 409,867	\$ 405,103	-1%			
2-B Intercap	\$ 2,340,000	HPER Building Renovation Expansion	User Fees	\$ 2,059,652	\$ 1,919,005	-7%			
3-B SBECP Loans	\$ 296,999	Campus Wide Mechanical Insulation	User Fees	\$ 273,810	\$ 249,925	-9%			
4-H SBECP Loans	\$ 828,204	Airport Facility, Donaldson Building, Energy Upgrade Package	User Fees	\$ 750,614	\$ 712,733	-5%			
5-M Intercap Loans	\$ 2,218,588	Park-n-Ride construction, Washington-Grizzly Stadium Lights, Real property @ 820 Arthur, Northern Tier Network Project, Bus Barn Construction, KUFM fundraising software/Hardware, O'Connor Center remodel, Purchase & Installation of IT Equipment	User Fees	\$ 2,032,173	\$ 1,129,421	-44%			
6-M Intercap Loans - MSTA	\$ 3,509,627	Research	Indirect Cost Assessment	\$ 2,869,069	\$ 2,835,722	-1%			
7-M Commercial Loan	\$ 470,000	Printing Press	User Fees	\$ 56,693	\$ 0	-100%			
8-M Subordinated Bond Issue	\$ 319,000	Backflow Prevention Project	User Fees	\$ 224,000	\$ 192,000	-14%			
9-M SBECP Loans	\$ 5,509,965	Department of Environmental Quality Energy Savings Loans	User Fees	\$ 4,131,804	\$ 3,782,590	-8%			
10-D Intercap	\$ 529,078	PE Electrical Repair, Purchase of 528 E Poindexter	Rent	\$ 435,155	\$ 391,761	-10%			
11-D SBECP Loans	\$ 1,718,446	Department of Environmental Quality Energy Savings Loans	User Fees	\$ 1,030,788	\$ 934,756	-9%			
Total Other Indebtedness					\$ 12,553,017				

TOTAL OUTSTANDING DEBT at June 30, 2015 **\$ 119,341,047**

Inter-Entity Loan Status Report

Campus: **University of Montana Western**

Date: **June 30, 2015**

Inter-Entity Loan Balance:

Origination Date	Original Loan Amount	Receiving Fund Name & SABHRS Code	Sending Fund Name & SABHRS Code	Date	Transaction Amount	SABHRS journal #	Beginning Loan Balance FY15	Ending Loan Balance FY15
06.30.14		Restricted Spn Prg InterEntity Loan/32600	Designated InterEntity Loan/33600				\$80,000	
	\$170,000	Restricted Spn Prg InterEntity Loan/32600	Designated InterEntity Loan/33600	09.08.14	\$170,000	0002800901		\$250,000
	\$250,000	Designated InterEntity Loan/33600	Restricted Spn Prg InterEntity Loan/32600	06.30.15	\$180,000	003042593		\$70,000

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 FY15	Ending Loan Balance FY15

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.

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

For Fiscal Year 2015

LOANS AUTHORIZED TO SUBFUND ENTITIES

Agency:	The University of Montana - Western		
Fund Name:	Inter Entity Loans Restricted Funds		
Fund Number:	8200LN		
Loan Amount:	FYE 2014	FYE 2015	
	\$80,000	\$70,000	

Fund Name:	Inter Entity Loans Designated Funds		
Fund Number:	8300LN		
Loan Amount:	(\$80,000)	(\$70,000)	

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.