

The University of Montana Western

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University of Montana Western
 ALL FUNDS SUBJECT TO BOARD OF REGENTS APPROVAL
 FISCAL YEAR 2019

Campus/Agency	Actual FY 2018	Budgeted FY 2019	Dollar Change Actual 2018 to Budgeted 2019	Percent Change Actual 2018 to Budgeted 2019
University of Montana Western				
Current Operating Unrestricted*	\$ 15,153,291	\$ 15,853,420	\$ 700,129	4.6%
Current Restricted	4,500,018	4,849,972	349,954	7.8%
Current Designated	4,487,387	4,916,814	429,427	9.6%
Auxiliary Enterprises	6,232,249	6,542,085	309,836	5.0%
Loan & Endowment Funds	261,525	187,360	(74,165)	-28.4%
Plant Funds	4,552,108	3,714,694	(837,414)	-18.4%
TOTAL ALL FUNDS	\$ 35,186,578	\$ 36,064,345	\$ 877,767	2.5%

The University of Montana
UM-Western
Current Unrestricted Expenses
Fiscal Year 2019

Bud 200

Accounts	Level 1 Acct Code	Actual FY 2018	Percent Of Total Expense	Budget FY 2019	Percent Of Total Budget	Percent Change
Personal Services						
Contract Faculty	610FAC	4,851,324	32.02%	5,104,697	32.20%	5.22%
Contract Administrative	611ADM	571,320	3.77%	639,897	4.04%	12.00%
Classified	611CLS	1,773,116	11.70%	1,834,516	11.57%	3.46%
Graduate Assistants	611GST	0	0.00%	0	0.00%	0.00%
Contract Professional	611PRF	825,648	5.45%	1,018,482	6.42%	23.36%
Other Salaries	612OTS	81,792	0.54%	57,449	0.36%	-29.76%
Other Compensation	613OTC	2,396	0.02%	0	0.00%	-100.00%
Total Salaries and Wages		8,105,596	53.49%	8,655,040	54.59%	6.78%
Employee Benefits	614BEN	3,155,625	20.82%	3,494,289	22.04%	10.73%
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	99,489	0.66%	0	0.00%	-100.00%
Other Benefits	619OTB	0	0.00%	0	0.00%	0.00%
Total Benefits		3,255,114	21.48%	3,494,289	22.04%	7.35%
Total Personal Services		11,360,710	74.97%	12,149,329	76.64%	6.94%
Operating Expenses						
Contracted Services	621SRV	537,350	3.55%	553,295	3.49%	2.97%
Supplies	622SUP	388,224	2.56%	390,605	2.46%	0.61%
Communications	623COM	199,492	1.32%	172,273	1.09%	-13.64%
Travel	624TRV	288,418	1.90%	426,437	2.69%	47.85%
Rent	625RNT	55,107	0.36%	55,100	0.35%	-0.01%
Utilities	626UTL	327,789	2.16%	309,695	1.95%	-5.52%
Repairs & Maintenance	627MNT	214,640	1.42%	196,743	1.24%	-8.34%
Other	628OTH	211,906	1.40%	208,181	1.31%	-1.76%
Waivers & Scholarships	628WAV	962,265	6.35%	1,030,243	6.50%	7.06%
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		3,185,191	21.02%	3,342,572	21.08%	4.94%
Capital and Transfers						
Capital Equipment	631CEQ	15,310	0.10%	56,643	0.36%	269.97%
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	72,191	0.48%	72,876	0.46%	0.95%
Total Capital		87,501	0.58%	129,519	0.82%	48.02%
Mandatory Transfer Out	687MXF	0	0.00%	0	0.00%	0.00%
NonMandatory Transfer Out	688NXF	519,858	3.43%	232,000	1.46%	-55.37%
Intra-Entity Exp-External	689XFR	0	0.00%	0	0.00%	0.00%
Total Transfers		519,858	3.43%	232,000	1.46%	-55.37%
Total Capital and Transfers		607,359	4.01%	361,519	2.28%	-40.48%
Total Expenses		15,153,261	100.00%	15,853,420	100.00%	4.62%

The University of Montana
UM-Western
Current Unrestricted Expenses
Fiscal Year 2019
Instruction

Bud 200

Accounts	Level 1 Acct Code	Actual FY 2018	Percent Of Total Expense	Budget FY 2019	Percent Of Total Budget	Percent Change
Personal Services						
Contract Faculty	610FAC	4,851,149	65.77%	5,104,697	64.96%	5.23%
Contract Administrative	611ADM	0	0.00%	0	0.00%	0.00%
Classified	611CLS	97,848	1.33%	98,900	1.26%	1.08%
Graduate Assistants	611GST	0	0.00%	0	0.00%	0.00%
Contract Professional	611PRF	44,461	0.60%	54,000	0.69%	21.45%
Other Salaries	612OTS	8,226	0.11%	8,550	0.11%	3.94%
Other Compensation	613OTC	0	0.00%	0	0.00%	0.00%
Total Salaries and Wages		5,001,685	67.81%	5,266,147	67.01%	5.29%
Employee Benefits	614BEN	1,795,637	24.35%	1,968,008	25.04%	9.60%
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	38,361	0.52%	0	0.00%	-100.00%
Other Benefits	619OTB	0	0.00%	0	0.00%	0.00%
Total Benefits		1,833,998	24.87%	1,968,008	25.04%	7.31%
Total Personal Services		6,835,683	92.68%	7,234,155	92.06%	5.83%
Operating Expenses						
Contracted Services	621SRV	72,832	0.99%	60,164	0.77%	-17.39%
Supplies	622SUP	78,059	1.06%	74,030	0.94%	-5.16%
Communications	623COM	40,823	0.55%	43,398	0.55%	6.31%
Travel	624TRV	75,616	1.03%	62,735	0.80%	-17.03%
Rent	625RNT	5,100	0.07%	5,100	0.06%	0.00%
Utilities	626UTL	0	0.00%	0	0.00%	0.00%
Repairs & Maintenance	627MNT	2,884	0.04%	1,700	0.02%	-41.05%
Other	628OTH	34,768	0.47%	145,075	1.85%	317.26%
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		310,082	4.20%	392,202	4.99%	26.48%
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	229,858	3.12%	232,000	2.95%	0.93%
Intra-Entity Exp-External	689XFR	0	0.00%	0	0.00%	0.00%
Total Transfers		229,858	3.12%	232,000	2.95%	0.93%
Total Capital and Transfers		229,858	3.12%	232,000	2.95%	0.93%
Total Expenses		7,375,622	100.00%	7,858,357	100.00%	6.55%

The University of Montana
UM-Western
Current Unrestricted Expenses
Fiscal Year 2019
Academic Support

Bud 200

Accounts	Level 1 Acct Code	Actual FY 2018	Percent Of Total Expense	Budget FY 2019	Percent Of Total Budget	Percent Change
Personal Services						
Contract Faculty	610FAC	0	0.00%	0	0.00%	0.00%
Contract Administrative	611ADM	215,019	19.47%	271,992	21.98%	26.50%
Classified	611CLS	242,523	21.97%	255,517	20.65%	5.36%
Graduate Assistants	611GST	0	0.00%	0	0.00%	0.00%
Contract Professional	611PRF	92,286	8.36%	158,356	12.80%	71.59%
Other Salaries	612OTS	9,467	0.86%	3,500	0.28%	-63.03%
Other Compensation	613OTC	956	0.09%	0	0.00%	-100.00%
Total Salaries and Wages		560,250	50.74%	689,366	55.72%	23.05%
Employee Benefits	614BEN	239,721	21.71%	268,481	21.70%	12.00%
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	2,817	0.26%	0	0.00%	-100.00%
Other Benefits	619OTB	0	0.00%	0	0.00%	0.00%
Total Benefits		242,538	21.97%	268,481	21.70%	10.70%
Total Personal Services		802,788	72.71%	957,847	77.42%	19.31%
Operating Expenses						
Contracted Services	621SRV	1,138	0.10%	0	0.00%	-100.00%
Supplies	622SUP	102,981	9.33%	142,824	11.54%	38.69%
Communications	623COM	12,219	1.11%	13,675	1.11%	11.92%
Travel	624TRV	7,206	0.65%	20,733	1.68%	187.70%
Rent	625RNT	0	0.00%	0	0.00%	0.00%
Utilities	626UTL	0	0.00%	0	0.00%	0.00%
Repairs & Maintenance	627MNT	17,884	1.62%	17,800	1.44%	-0.47%
Other	628OTH	24,557	2.22%	27,715	2.24%	12.86%
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		165,986	15.03%	222,747	18.00%	34.20%
Capital and Transfers						
Capital Equipment	631CEQ	15,310	1.39%	56,643	4.58%	269.97%
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		15,310	1.39%	56,643	4.58%	269.97%
Mandatory Transfer Out	687MXF	0	0.00%	0	0.00%	0.00%
NonMandatory Transfer Out	688NXF	120,000	10.87%	0	0.00%	-100.00%
Intra-Entity Exp-External	689XFR	0	0.00%	0	0.00%	0.00%
Total Transfers		120,000	10.87%	0	0.00%	-100.00%
Total Capital and Transfers		135,310	12.26%	56,643	4.58%	-58.14%
Total Expenses		1,104,084	100.00%	1,237,237	100.00%	12.06%

The University of Montana
UM-Western
Current Unrestricted Expenses
Fiscal Year 2019
Student Services

Bud 200

Accounts	Level 1 Acct Code	Actual FY 2018	Percent Of Total Expense	Budget FY 2019	Percent Of Total Budget	Percent Change
Personal Services						
Contract Faculty	610FAC	175	0.01%	0	0.00%	-100.00%
Contract Administrative	611ADM	59,347	2.50%	40,544	1.64%	-31.68%
Classified	611CLS	406,198	17.12%	443,504	17.93%	9.18%
Graduate Assistants	611GST	0	0.00%	0	0.00%	0.00%
Contract Professional	611PRF	500,824	21.11%	600,978	24.30%	20.00%
Other Salaries	612OTS	36,438	1.54%	7,000	0.28%	-80.79%
Other Compensation	613OTC	360	0.02%	0	0.00%	-100.00%
Total Salaries and Wages		1,003,343	42.29%	1,092,027	44.15%	8.84%
Employee Benefits	614BEN	475,587	20.05%	550,610	22.26%	15.77%
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	16,902	0.71%	0	0.00%	-100.00%
Other Benefits	619OTB	0	0.00%	0	0.00%	0.00%
Total Benefits		492,489	20.76%	550,610	22.26%	11.80%
Total Personal Services		1,495,832	63.05%	1,642,637	66.41%	9.81%
Operating Expenses						
Contracted Services	621SRV	247,592	10.44%	223,456	9.03%	-9.75%
Supplies	622SUP	164,768	6.95%	120,527	4.87%	-26.85%
Communications	623COM	102,797	4.33%	70,178	2.84%	-31.73%
Travel	624TRV	184,392	7.77%	316,943	12.81%	71.89%
Rent	625RNT	0	0.00%	0	0.00%	0.00%
Utilities	626UTL	0	0.00%	0	0.00%	0.00%
Repairs & Maintenance	627MNT	1,151	0.05%	1,400	0.06%	21.61%
Other	628OTH	155,758	6.57%	98,299	3.97%	-36.89%
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		856,458	36.10%	830,803	33.59%	-3.00%
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	20,000	0.84%	0	0.00%	-100.00%
Intra-Entity Exp-External	689XFR	0	0.00%	0	0.00%	0.00%
Total Transfers		20,000	0.84%	0	0.00%	-100.00%
Total Capital and Transfers		20,000	0.84%	0	0.00%	-100.00%
Total Expenses		2,372,291	100.00%	2,473,440	100.00%	4.26%

The University of Montana
UM-Western
Current Unrestricted Expenses
Fiscal Year 2019
Institutional Support

Bud 200

Accounts	Level 1 Acct Code	Actual FY 2018	Percent Of Total Expense	Budget FY 2019	Percent Of Total Budget	Percent Change
Personal Services						
Contract Faculty	610FAC	0	0.00%	0	0.00%	0.00%
Contract Administrative	611ADM	296,954	19.17%	327,360	20.58%	10.24%
Classified	611CLS	397,866	25.69%	404,215	25.41%	1.60%
Graduate Assistants	611GST	0	0.00%	0	0.00%	0.00%
Contract Professional	611PRF	123,450	7.97%	140,521	8.83%	13.83%
Other Salaries	612OTS	3,184	0.21%	2,200	0.14%	-30.91%
Other Compensation	613OTC	0	0.00%	0	0.00%	0.00%
Total Salaries and Wages		821,453	53.03%	874,296	54.97%	6.43%
Employee Benefits	614BEN	324,721	20.96%	362,300	22.78%	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	27,229	1.76%	0	0.00%	-100.00%
Other Benefits	619OTB	0	0.00%	0	0.00%	0.00%
Total Benefits		351,950	22.72%	362,300	22.78%	2.94%
Total Personal Services		1,173,403	75.75%	1,236,596	77.74%	5.39%
Operating Expenses						
Contracted Services	621SRV	97,449	6.29%	129,675	8.15%	33.07%
Supplies	622SUP	37,653	2.43%	35,224	2.21%	-6.45%
Communications	623COM	38,152	2.46%	39,522	2.48%	3.59%
Travel	624TRV	14,375	0.93%	21,526	1.35%	49.75%
Rent	625RNT	7	0.00%	0	0.00%	-100.00%
Utilities	626UTL	0	0.00%	0	0.00%	0.00%
Repairs & Maintenance	627MNT	40,616	2.62%	46,000	2.89%	13.26%
Other	628OTH	147,313	9.51%	82,092	5.16%	-44.27%
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		375,564	24.25%	354,039	22.26%	-5.73%
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	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		1,548,968	100.00%	1,590,635	100.00%	2.69%

The University of Montana

Bud 200

UM-Western

Current Unrestricted Expenses

Fiscal Year 2019

Operation & Maintenance of Plant

Accounts	Level 1 Acct Code	Actual FY 2018	Percent Of Total Expense	Budget FY 2019	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	628,682	35.12%	632,379	38.01%	0.59%
Graduate Assistants	611GST	0	0.00%	0	0.00%	0.00%
Contract Professional	611PRF	64,627	3.61%	64,627	3.88%	0.00%
Other Salaries	612OTS	24,477	1.37%	36,199	2.18%	47.89%
Other Compensation	613OTC	1,080	0.06%	0	0.00%	-100.00%
Total Salaries and Wages		718,866	40.16%	733,205	44.08%	1.99%
Employee Benefits	614BEN	319,959	17.87%	344,890	20.73%	7.79%
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	14,180	0.79%	0	0.00%	-100.00%
Other Benefits	619OTB	0	0.00%	0	0.00%	0.00%
Total Benefits		334,138	18.67%	344,890	20.73%	3.22%
Total Personal Services		1,053,004	58.83%	1,078,095	64.81%	2.38%
Operating Expenses						
Contracted Services	621SRV	118,340	6.61%	140,000	8.42%	18.30%
Supplies	622SUP	4,763	0.27%	18,000	1.08%	277.94%
Communications	623COM	5,500	0.31%	5,500	0.33%	0.00%
Travel	624TRV	6,829	0.38%	4,500	0.27%	-34.10%
Rent	625RNT	50,000	2.79%	50,000	3.01%	0.00%
Utilities	626UTL	327,789	18.31%	309,695	18.62%	-5.52%
Repairs & Maintenance	627MNT	152,105	8.50%	129,843	7.81%	-14.64%
Other	628OTH	-150,490	-8.41%	-145,000	-8.72%	-3.65%
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		514,836	28.76%	512,538	30.81%	-0.45%
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	72,191	4.03%	72,876	4.38%	0.95%
Total Capital		72,191	4.03%	72,876	4.38%	0.95%
Mandatory Transfer Out	687MXF	0	0.00%	0	0.00%	0.00%
NonMandatory Transfer Out	688NXF	150,000	8.38%	0	0.00%	-100.00%
Intra-Entity Exp-External	689XFR	0	0.00%	0	0.00%	0.00%
Total Transfers		150,000	8.38%	0	0.00%	-100.00%
Total Capital and Transfers		222,191	12.41%	72,876	4.38%	-67.20%
Total Expenses		1,790,031	100.00%	1,663,509	100.00%	-7.07%

The University of Montana
 UM-Western
 Current Unrestricted Expenses
 Fiscal Year 2019
 Scholarships & Fellowships

Accounts	Level 1 Acct Code	Actual FY 2018	Percent Of Total Expense	Budget FY 2019	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	962,265	100.00%	1,030,243	100.00%	7.06%
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		962,265	100.00%	1,030,243	100.00%	7.06%
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		962,265	100.00%	1,030,243	100.00%	7.06%

**The University of Montana
UM-Western
5 Year Comparison by Program
Fiscal Year 2019**

Bud 220

Program	Actual 2015	Actual 2016	Actual 2017	Actual 2018	Budget 2019	Percent Change
Instruction	7,000,405	7,116,442	7,269,736	7,375,622	7,858,357	6.55%
Organized Research					0	
Public Service					0	
Academic Support	1,130,223	1,120,810	1,125,033	1,104,084	1,237,237	12.06%
Student Services	2,024,974	2,075,980	2,371,886	2,372,291	2,473,440	4.26%
Institutional Support	1,469,754	1,436,891	1,534,017	1,548,968	1,590,635	2.69%
Operation and Maintenance of Plant	1,792,876	1,587,857	1,721,752	1,790,031	1,663,509	-7.07%
Total	13,418,231	13,337,980	14,022,424	14,190,995	14,823,177	4.45%
Scholarships and Fellowships	965,175	930,726	958,878	962,265	1,030,243	7.06%
Total	14,383,406	14,268,706	14,981,302	15,153,261	15,853,420	4.62%

UM-Western

Statement of Waivers and Scholarships

Fiscal Year 2019

Accounts	Account Code	Actual FY 2018	Percent Of Total Expense	Budget FY 2019	Percent Of Total Budget	Percent Change
Campus Discretionary Waivers						
Undergraduate						
Res Tuition Waiver-Undergraduate	62829	59,510	6.18%	60,000	5.82%	0.82%
Non-Res Tuition Waiver-Undergrad	62846	15,450	1.61%	36,000	3.49%	133.01%
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		74,960	7.79%	101,000	9.80%	34.74%
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	357,715	37.17%	322,000	31.25%	-9.98%
Non-Res Tuition Waiver-Athletics	62846A	337,325	35.06%	377,000	36.59%	11.76%
Total Athletic		695,040	72.23%	699,000	67.85%	0.57%
Other						
Other Tuition Waivers	62874	0	0.00%	0	0.00%	0.00%
Scholarships & Fellowships	62828	15,473	1.61%	38,000	3.69%	145.59%
Yellow Ribbon Program	62874Y	3,916	0.41%	13,000	1.26%	231.98%
Total Other		19,389	2.01%	51,000	4.95%	163.03%
Total Campus Discretionary Waiver		789,388	82.03%	851,000	82.60%	7.80%
Board of Regents Designated						
Waivers and Scholarships						
American Indian Waiver	62874E	107,745	11.20%	100,000	9.71%	-7.19%
Employee Waiver	62874T	13,490	1.40%	16,000	1.55%	18.61%
Dependent Waiver	62874R	27,948	2.90%	26,243	2.55%	-6.10%
Veteran	62874H	4,308	0.45%	12,000	1.16%	178.55%
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	19,386	2.01%	25,000	2.43%	28.96%
National Merit	62874D	0	0.00%	0	0.00%	0.00%
Total Waivers and Scholarships		172,877	17.97%	179,243	17.40%	3.68%
Total Board of Regents Designated		172,877	17.97%	179,243	17.40%	3.68%
Total Expenses		962,265	100.00%	1,030,243	100.00%	7.06%

The University of Montana
UM-Western
Current Unrestricted Revenues
Fiscal Year 2019

Bud 300

Accounts	Level 1 Acct Code	Actual FY 2018	Percent Of Total	Budget FY 2019	Percent Of Total Budget	Percent Change
Tuition and Fees						
Registration Fee	515REG	93,690	0.61%	88,000	0.56%	-6.07%
Resident Tuition	500RES	4,592,075	29.71%	4,737,733	29.88%	3.17%
Non-resident Tuition	505NON	1,044,559	6.76%	1,029,778	6.50%	-1.42%
WUE Tuition	505WUE	1,596,281	10.33%	1,609,072	10.15%	0.80%
Other Tuition	507OTH	0	0.00%	0	0.00%	0.00%
Admissions Fees	515ADM	27,720	0.18%	27,000	0.17%	-2.60%
Program Tuition & Fees	520PRG	273,250	1.77%	270,000	1.70%	-1.19%
Total Tuition and Fees		7,627,575	49.35%	7,761,583	48.96%	1.76%
State Allocations						
Hi-Ed General Fund Revenue	555GEN	6,790,081	43.94%	6,832,055	43.10%	0.62%
Hi-Ed Millage Revenue	555MIL	898,050	5.81%	898,307	5.67%	0.03%
Other OCHE/State Funding	555SPE	47,640	0.31%	40,000	0.25%	-16.04%
Total State Allocations		7,735,771	50.05%	7,770,362	49.01%	0.45%
Other Revenues						
Investments	540INV	52,269	0.34%	25,000	0.16%	-52.17%
Financial Aid	562FNA	20,679	0.13%	18,000	0.11%	-12.95%
Other Student Fees	532OSF	18,027	0.12%	15,000	0.09%	-16.79%
Sales & Service	570SAS	0	0.00%	0	0.00%	0.00%
Carry Forward Funds	585CAR	0	0.00%	263,175	1.66%	0.00%
Other Revenue	580OTH	350	0.00%	300	0.00%	-14.29%
Total Other Revenues		91,324	0.59%	321,475	2.03%	252.01%
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		15,454,670	100.00%	15,853,420	100.00%	2.58%

**The University of Montana
UM-Western
Budget for Auxiliary Funds
FY19**

<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	299,246	650,000	0	650,000	132,941	566,450	0	699,391	12,479	262,334
Dining/Food Services	356,203	2,458,000	0	2,458,000	1,248,925	1,248,800	134,000	2,631,725	41,312	223,790
Health Services	78,255	162,700	0	162,700	119,512	80,130	0	199,642	5,162	46,475
Other Auxiliary Non-Pledged	35,844	18,000	232,000	250,000	0	260,000	0	260,000	0	25,844
Other Auxiliary Pledged	346,067	758,000	222,000	980,000	445,968	455,175	114,000	1,015,143	30,287	341,211
Parking	63,312	63,250	0	63,250	7,642	13,800	30,000	51,442	0	75,120
Rentals	59,768	50,000	0	50,000	0	26,250	24,000	50,250	0	59,518
Student Housing	329,262	1,507,000	2	1,507,002	601,119	695,300	202,000	1,498,419	79,894	417,739
Student Union	63,367	112,000	0	112,000	16,474	87,600	32,000	136,074	708	40,001
Totals	1,631,324	5,778,950	454,002	6,232,952	2,572,580	3,433,505	536,000	6,542,085	169,841	1,492,032

**The University of Montana
UM-Western
Actuals 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	643,581	762	644,343	126,136	495,784	4,800	626,720	12,479	311,725
Dining/Food Services	504,624	2,382,959	0	2,382,959	1,089,419	1,281,961	160,000	2,531,380	41,312	397,515
Health Services	110,572	152,710	0	152,710	103,677	81,350	0	185,027	5,162	83,417
Other Auxiliary Non-Pledged	40,842	18,576	212,404	230,980	0	234,387	1,592	235,979	0	35,844
Other Auxiliary Pledged	228,741	842,928	228,000	1,070,928	396,246	439,156	118,200	953,602	30,287	376,354
Parking	78,168	60,748	0	60,748	2,410	7,193	66,000	75,603	0	63,312
Rentals	60,758	44,363	0	44,363	0	20,156	25,197	45,353	0	59,768
Student Housing	312,073	1,455,315	0	1,455,315	565,738	665,055	207,333	1,438,126	79,894	409,156
Student Union	94,599	109,227	0	109,227	10,468	93,392	36,600	140,460	708	64,075
Totals	1,712,000	5,710,408	441,166	6,151,573	2,294,093	3,318,434	619,722	6,232,249	169,841	1,801,165

**The University of Montana
UM-Western
Budget for Designated Funds
FY19**

<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	143,087	240,800	0	240,800	90,304	193,050	3,000	286,354	1,428	98,961
Athletics	22,129	255,300	5,000	260,300	25,660	262,900	0	288,560	180	-5,951
Campus Sales & Services	271,003	784,000	0	784,000	193,306	597,200	30,000	820,506	23,590	258,087
Continuing Education	440,992	2,440,000	0	2,440,000	370,463	2,010,400	0	2,380,863	3,840	503,969
Designated Scholarships	0	0	0	0	0	0	0	0	0	0
F&A Sponsored Programs	230,855	120,000	0	120,000	91,249	23,900	12,000	127,149	24,600	248,306
Fees	301,939	306,000	0	306,000	150,496	206,500	0	356,996	4,044	254,987
General Designated	1,623,373	207,000	15,000	222,000	149,396	161,495	37,000	347,891	15,760	1,513,242
Instructional Fees	201,815	166,500	0	166,500	0	220,795	0	220,795	0	147,520
Sales & Services	63,237	73,700	4,000	77,700	4,100	83,600	0	87,700	771	54,008
Totals	3,298,430	4,593,300	24,000	4,617,300	1,074,974	3,759,840	82,000	4,916,814	74,212	3,073,128

**The University of Montana
UM-Western
Actuals 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	243,510	0	243,510	88,886	157,969	7,786	254,641	1,428	144,515
Athletics	11,847	332,856	15,000	347,856	38,301	299,273	0	337,574	180	22,309
Campus Sales & Services	279,771	862,294	0	862,294	181,028	651,339	38,694	871,062	23,590	294,593
Continuing Education	335,630	2,340,332	0	2,340,332	385,151	1,849,819	0	2,234,970	3,840	444,832
Designated Scholarships	0	0	0	0	0	0	0	0	0	0
F&A Sponsored Programs	268,136	66,269	0	66,269	90,816	12,733	0	103,549	24,600	255,455
Fees	285,788	307,527	0	307,527	118,105	173,271	0	291,376	4,044	305,983
General Designated	1,157,018	485,709	150,454	636,163	153,989	15,819	0	169,808	15,760	1,639,133
Instructional Fees	142,248	235,793	528	236,321	583	176,170	0	176,753	0	201,815
Sales & Services	55,880	51,011	4,000	55,011	4,040	43,614	0	47,653	771	64,008
Totals	2,690,534	4,925,300	169,982	5,095,282	1,060,901	3,380,006	46,480	4,487,387	74,212	3,372,642

**The University of Montana
UM-Western
Budget for Endowment Funds
FY19**

<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	3,605	25	0	25	0	0	150	150	0	3,480
Totals	3,605	25	0	25	0	0	150	150	0	3,480

**The University of Montana
UM-Western
Actuals 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	50	0	50	0	0	150	150	0	3,605
Totals	3,705	50	0	50	0	0	150	150	0	3,605

**The University of Montana
UM-Western
Budget for Loan Funds
FY19**

<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	412,463	30,400	0	30,400	0	184,000	0	184,000	0	258,863
Institutional Loan	69,857	950	0	950	0	3,210	0	3,210	0	67,597
Private Loan	0	0	0	0	0	0	0	0	0	0
Totals	482,320	31,350	0	31,350	0	187,210	0	187,210	0	326,460

**The University of Montana
UM-Western
Actuals 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	112,698	0	112,698	0	256,125	0	256,125	0	412,463
Institutional Loan	74,225	882	0	882	0	5,250	0	5,250	0	69,857
Private Loan	0	0	0	0	0	0	0	0	0	0
Totals	630,114	113,580	0	113,580	0	261,375	0	261,375	0	482,320

**The University of Montana
UM-Western
Budget for Plant Funds
FY19**

<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	2,589,721	59,250	907,181	966,431	0	1,383,283	657,984	2,041,267	0	1,514,885
Retirement of Indebtedness	23,387	72,800	878,984	951,784	0	882,063	83,500	965,563	0	9,608
Unexpended Plant	1,077,452	725,600	0	725,600	300	360,565	347,000	707,865	0	1,095,187
Totals	3,690,560	857,650	1,786,165	2,643,815	300	2,625,911	1,088,484	3,714,695	0	2,619,680

**The University of Montana
UM-Western
Actuals 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	73,808	2,465,153	2,538,961	0	2,034,866	558,536	2,593,402	0	2,589,721
Retirement of Indebtedness	49,842	69,702	830,866	900,568	0	828,523	98,500	927,023	0	23,387
Unexpended Plant	1,355,172	747,921	6,042	753,963	0	274,683	757,000	1,031,683	0	1,077,452
Totals	4,049,175	891,431	3,302,061	4,193,492	0	3,138,072	1,414,036	4,552,108	0	3,690,560

**The University of Montana
UM-Western
Budget for Restricted Funds
FY19**

<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	3,292,500	0	3,292,500	235,715	3,056,785	0	3,292,500	0	0
Other Restricted	0	165,283	0	165,283	120,983	42,300	0	163,283	0	2,000
Private Gifts & Scholarships	0	521,750	150	521,900	0	521,900	0	521,900	0	0
Restricted Spon Prog GAAP	0	0	0	0	0	0	0	0	0	0
Restricted Sponsored Programs	0	887,301	0	887,301	558,205	314,084	0	872,289	0	15,012
Totals	0	4,866,834	150	4,866,984	914,903	3,935,069	0	4,849,972	0	17,012

**The University of Montana
UM-Western
Actuals 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	2,879,964	0	2,879,964	226,851	2,653,112	0	2,879,964	0	0
Other Restricted	0	167,782	0	167,782	134,602	33,181	0	167,782	0	0
Private Gifts & Scholarships	0	686,405	150	686,555	0	686,555	0	686,555	0	0
Restricted Spon Prog GAAP	0	-72,860	0	-72,860	0	-72,860	0	-72,860	0	0
Restricted Sponsored Programs	20	838,559	0	838,559	593,202	240,927	4,450	838,578	0	0
Totals	20	4,499,849	150	4,499,999	954,655	3,540,914	4,450	4,500,018	0	0

ALL FUNDS
FTE EMPLOYEE DATA

UNIT	University of Montana Western				
	ACTUAL 2018	PER- CENT	BUDGETED FY 2019	PER- CENT	INCR. (DECR.)
CURRENT UNRESTRICTED FUND:					
Contract Faculty (AY/FY)	79.13	53%	81.17	52%	2.58%
Contract Administrative	4.96	3%	5.91	4%	19.15%
Contract Professional	15.89	11%	18.70	12%	17.68%
Classified	48.15	32%	48.47	31%	0.66%
Graduate Teaching & Research Assistants (GTA & GRA)	-	0%	-	0%	#DIV/0!
Part-Time and Other	0.93	1%	1.55	1%	66.67%
TOTAL	149.06	100%	155.80	100%	4.52%
RESTRICTED:					
Contract Faculty (AY/FY)	1.33	6%	0.10	0%	-92.48%
Contract Administrative	-	0%	-	0%	#DIV/0!
Contract Professional	7.81	37%	10.07	41%	28.94%
Classified	3.92	19%	6.96	28%	77.55%
Graduate Teaching & Research Assistants (GTA & GRA)	-	0%	-	0%	#DIV/0!
Part-Time and Other	7.88	38%	7.70	31%	-2.28%
TOTAL	20.94	100%	24.83	100%	18.58%
DESIGNATED:					
Contract Faculty (AY/FY)	2.77	14%	1.52	8%	-45.13%
Contract Administrative	0.40	2%	0.40	2%	-
Contract Professional	3.24	17%	3.22	17%	-0.62%
Classified	8.57	44%	8.73	46%	1.87%
Graduate Teaching & Research Assistants (GTA & GRA)	-	0%	-	0%	-
Part-Time and Other	4.40	23%	5.20	27%	-
TOTAL	19.38	100%	19.07	100%	-1.60%
AUXILIARY:					
Contract Administrative	1.64	4%	1.69	3%	3.05%
Contract Professional	2.78	6%	4.03	8%	44.96%
Classified	29.73	66%	34.53	68%	16.15%
Graduate Teaching & Research Assistants (GTA & GRA)	-	0%	-	0%	#DIV/0!
Part-Time and Other	11.12	25%	10.76	21%	-3.24%
TOTAL	45.27	100%	51.01	100%	12.68%
PLANT:					
Classified	-	#DIV/0!	-	#DIV/0!	#DIV/0!
Part-Time and Other	-	#DIV/0!	-	#DIV/0!	#DIV/0!
TOTAL	-	#DIV/0!	-	#DIV/0!	#DIV/0!
TOTAL FTE:					
Contract Faculty (AY/FY)	83.23	35%	84.48	34%	1.50%
Contract Administrative	7.00	3%	6.31	3%	-9.86%
Contract Professional	29.72	13%	36.02	14%	21.20%
Classified	90.37	39%	98.69	39%	9.21%
Graduate Teaching & Research Assistants (GTA & GRA)	-	0%	-	0%	#DIV/0!
Part-Time and Other	24.33	10%	25.21	10%	3.62%
TOTAL	234.65	100%	250.71	100%	6.84%

Comments

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

NAME				
The University of Montana Western				
	Original OP Plan FY 18	Actual FY 18	Budgeted FY 19	Actual FY 18 to Budgeted FY 19
DESCRIPTION	Tuition Revenue Waived	Tuition Revenue Waived	Tuition Revenue Waived	% Change in Tuition Revenue Waived
Discretionary				
Resident				
Resident Undergrad	65,000	59,510	65,000	9.2%
Resident Athletics	322,000	357,715	322,000	-10.0%
Resident Graduate				
SUBTOTAL	387,000	417,225	387,000	-7.2%
Non-Resident				
NR Undergraduate	36,000	15,450	36,000	133.0%
NR Athletics	377,000	337,325	377,000	11.8%
NR Graduate				
Yellow Ribbon Program	13,000	3,916	13,000	
SUBTOTAL	426,000	356,691	426,000	19.4%
Designated				
Montana American Indians	100,000	107,745	100,000	-7.2%
Veterans	12,000	4,308	12,000	178.6%
Resident Faculty & Staff	16,000	13,489	16,000	18.6%
Resident Employee Dependents	26,243	27,948	26,243	-6.1%
War Orphans/Peace Officers				
Community Colleges				
High School Honors	25,000	19,386	25,000	29.0%
National Merit				
SUBTOTAL	179,243	172,876	179,243	3.7%
Scholarships	38,000	15,473	38,000	145.6%
Total Tuition Waived	1,030,243	962,265	1,030,243	7.1%

**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 2017 (Actual)	182,224	726,432	488,170	199,000	
+ Revenues, Transfers In (Actual FY18)	-	17,454	55,078	130,000	
- Expenditures, Transfers Out (Actual FY18)	-	-	29,191	-	
Fund Balance - FYE 2018 (Actual)	182,224	743,886	514,057	329,000	
+ Revenues, Transfers In (Projected FY19)	-	-			
- Expenditures, Transfers Out (Projected FY19)	-	-	392,940		
Fund Balance - FYE 2019 (Projected)	182,224	743,886	121,117	329,000	
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 FY19 been submitted and approved by OCHE?	will be as needed				
c. Has the required documentation for the FY19 transfers out of this reserve fund been submitted to OCHE?		will be as needed			

****NOTES****

Reverted Approps. - FY19 budgeted expenditures reflect previous approved spending from BOR Items. A FY19 BOR item will be requested this year for additional projects.

**THE UNIVERSITY OF MONTANA WESTERN
SUPPLEMENTAL INFORMATION
NEGATIVE FUND BALANCE ANALYSIS
For Fiscal Year 2018**

Montana Western had no negative fund balances at the third fund level in Fiscal Year 18.

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

For Fiscal Year 2018

LOANS AUTHORIZED TO SUBFUND ENTITIES

Agency:	The University of Montana - Western		
Fund Name:	Inter Entity Loans Restricted Funds		
Fund Number:	8200LN		
Loan Amount:	FYE 2017	FYE 2018	
	\$270,000	\$270,000	

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

Bonded Indebtedness Report

Campus: **The University of Montana**

Date: **June 30, 2018**

REVENUE BONDS ISSUE	ORIGINAL AMOUNT OF ISSUE	USES OF FUNDS - PROJECTS/AMOUNTS	PLEDGED REVENUES	FY 17 DEBT SERVICE RATIO	OUTSTANDING PRINCIPAL BALANCE AT JUNE 30,2018	FY2018 PRINCIPAL & INTEREST PAYMENT Actual	FY2019 PRINCIPAL & INTEREST PAYMENT Est	FY2020 PRINCIPAL & INTEREST PAYMENT Est	FY2021 PRINCIPAL & INTEREST PAYMENT Est
Series O, 2017	\$ 14,125,000	The Series O 2017 revenue bonds were issued for the purpose of constructing the Living Learning Center building on the Butte campus, and pay the cost of issuance of Series O.	Net Auxiliary Facility Operating Revenues, Investment Income, Student Building Fees, Academic Facility Fee, Events Revenue,Continuing Education Revenue, Land Grant Income	2.71 Series K,L,M,N	\$ 95,836,083	\$ 12,601,053	\$ 12,778,929	\$ 12,823,072	\$ 12,781,361
Series N, 2015	\$ 20,500,000	The Series N 2015 bonds were issued 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 Building Fees, Academic Facility Fee, Events Revenue,Continuing Education Revenue, Land Grant Income						
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 Building Fees, Academic Facility Fee, Events Revenue,Continuing Education Revenue, Land Grant Income						
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 Building Fees, Academic Facility Fee, Events Revenue,Continuing Education Revenue, Land Grant Income						
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 Building Fees, Academic Facility Fee, Events Revenue,Continuing Education Revenue, Land Grant Income						

Bonded Indebtedness Report

Campus: **The University of Montana**
Date: **June 30, 2018**

REVENUE BONDS ISSUE	ORIGINAL AMOUNT OF ISSUE	USES OF FUNDS - PROJECTS/AMOUNTS	PLEDGED REVENUES	FY 17 DEBT SERVICE RATIO	OUTSTANDING PRINCIPAL BALANCE AT JUNE 30,2018	FY2018 PRINCIPAL & INTEREST PAYMENT Actual	FY2019 PRINCIPAL & INTEREST PAYMENT Est	FY2020 PRINCIPAL & INTEREST PAYMENT Est	FY2021 PRINCIPAL & INTEREST PAYMENT Est
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 Building Fees, Academic Facility Fee, Events Revenue, Continuing Education Revenue, Land Grant Income						
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 Building Fees, Academic Facility Fee, Events Revenue, Continuing Education Revenue, Land Grant Income						
Total Bonded Indebtedness									
					\$ 95,836,083				

Bonded Indebtedness Report

Campus: **The University of Montana**

Date: **June 30, 2018**

REVENUE BONDS ISSUE	ORIGINAL AMOUNT OF ISSUE	USES OF FUNDS - PROJECTS/AMOUNTS	PLEDGED REVENUES	FY 17 DEBT SERVICE RATIO	OUTSTANDING PRINCIPAL BALANCE AT JUNE 30,2018	FY2018 PRINCIPAL & INTEREST PAYMENT Actual	FY2019 PRINCIPAL & INTEREST PAYMENT Est	FY2020 PRINCIPAL & INTEREST PAYMENT Est	FY2021 PRINCIPAL & INTEREST PAYMENT Est
OTHER LONG TERM DEBT - SOURCE	ORIGINAL BALANCE	USES OF FUNDS - PROJECTS / AMOUNTS	REVENUE STREAM IDENTIFIED FOR REPAYMENT	JUNE 30, 2017 BALANCE	JUNE 30, 2018 BALANCE	Percent Change From FY17 to FY18			
Intercap-MSTA	\$ 501,375	Research	Indirect Cost Assessment	\$ 395,215	\$ 390,085	-1%			
Intercap	\$ 3,429,300	HPER Building Renovation Expansion CBB Energy Conservation Project	User Fees	\$ 2,718,691	\$ 2,503,503	-8%			
SBCEP Loans	\$ 1,096,999	Campus Wide Mechanical Insulation, Engineering Lab Classroom Elec Upgrade	User Fees	\$ 999,985	\$ 939,719	-6%			
SBCEP Loans	\$ 828,204	Airport Facility, Donaldson Building, Energy Upgrade Package	User Fees	\$ 633,290	\$ 591,646	-7%			
Intercap Loans	\$ 187,500	Purchase property within Helena College acquisition zone	Rent	\$ 187,500	\$ 170,025	-9%			
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	\$ 10,639,759	\$ 9,691,312	-9%			
Intercap Loans - MSTA	\$ 3,509,627	Research	Indirect Cost Assessment	\$ 2,766,507	\$ 2,730,597	-1%			
Subordinated Bond Issue	\$ 319,000	Backflow Prevention Project	User Fees	\$ 124,000	\$ 90,000	-27%			
SBCEP Loans	\$ 5,509,965	Department of Environmental Quality Energy Savings Loans	User Fees	\$ 3,072,006	\$ 2,703,771	-12%			
Intercap	\$ 1,179,078	PE Electrical Repair, Purchase of 528 E Poindexter, Matthews Bathroom Renovation	Rent	\$ 303,262	\$ 1,073,502	254%			
SBCEP Loans	\$ 1,718,446	Department of Environmental Quality Energy Savings Loans	User Fees	\$ 730,614	\$ 622,854	-15%			
Total Other Indebtedness					\$ 21,507,015				

TOTAL OUTSTANDING DEBT at June 30, 2018 **\$ 117,343,098**

Inter-Entity Loan Status Report

Campus: **University of Montana Western**

Date: **June 30, 2018**

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 FY18	Ending Loan Balance FY18
06.30.17	\$270,000	Restricted Spn Prg InterEntity Loan/32600	Designated InterEntity Loan/33600	11.03.17	\$200,000	0003788474	\$270,000	\$70,000
		Designated InterEntity Loan/33600	Restricted Spn Prg InterEntity Loan/32600					
		Restricted Spn Prg InterEntity Loan/32600	Designated InterEntity Loan/33600	01.29.18	\$200,000	0003845053		\$270,000

Percent Change From FY17 to FY18 0%

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 FY18	Ending Loan Balance FY18

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.