UM Western

FY27 Operating Budget Metrics

Revenue
Expenditures
Staffing
Waivers
Enrollment

UM Western

Current Unrestricted Revenue & Metrics

	Actual			%Change		Budgeted	%Change
REVENUE	**FY21**	**FY25**	**FY26**	1yr	5yr	**FY27**	1yr
State Support (base)*	$8,478,508	$9,528,562	$11,389,623	20%	34%	$10,963,829	-4%
State Support (OTO)	$0	$387,353	$196,324	-49%	0%	$128,000	-35%
Net Tuition Revenue	$6,040,548	$6,384,296	$5,813,717	-9%	-4%	$6,521,591	12%
Transfers/Other	$631,007	$831,430	$351,556	-58%	-44%	$1,505,928	328%
Total Operating Revenue	**$15,150,064**	**$17,131,641**	**$17,751,221**	4%	17%	**$19,119,348**	8%
Student FTE	1,214	1,227	1,170	-5%	-4%	1,162	-1%
Resident Students	899	875	859	-2%	-4%	835	-3%
Non-resident Students	315	352	311	-12%	-1%	327	5%
Key Metrics							
State % Share	58.4%	60.8%	66.6%	6%	8%	63.0%	-4%
State Support per Res FTE	$9,431	$10,890	$13,259	22%	41%	$13,130	-1%

- **State % Share – budgeted for 63%, peer group median = 68%**
- **State $$ per Resident FTE = $13,130, MUS FY26 average = $13,298**

UM Western

Current Unrestricted Expenditures & Metrics

	Actual			%Change		Budgeted	%Change
EXPENDITURES	**FY21**	**FY25**	**FY26**	1yr	5yr	**FY27**	1yr
Instruction	$7,708,617	$7,587,327	$7,625,851	1%	-1%	$8,659,473	14%
Academic Support	$1,071,559	$1,143,788	$956,613	-16%	-11%	$1,270,244	33%
Student Services	$2,462,670	$3,763,344	$3,304,607	-12%	34%	$3,772,989	14%
Institutional Support	$2,157,431	$1,909,618	$2,181,200	14%	1%	$2,957,678	36%
Operation & Maintenance	$1,571,006	$2,092,165	$2,164,507	3%	38%	$2,156,409	0%
Research	$0	$0	$0	-	-	$0	-
Public Service	$0	$0	$0	-	-	$0	-
Scholarships	$101,500	$24,578	$99,855	306%	-2%	$38,000	-62%
Total CU Exp (net of waivers)→	**$15,072,783**	**$16,520,821**	**$16,332,633**	-1%	8%	**$19,119,348**	17%
Student FTE	1,214	1,227	1,170	-5%	-4%	1,162	-1%
Key Metrics							
% Instruction Exp	51%	46%	46.7%	1%	-4%	45.3%	-1%
% Instruct/Acad/Stud Ser	75%	76%	72.8%	-3%	-2%	71.7%	-1%
Expenditures per Student	$12,416	$13,464	$13,960	4%	12%	$16,454	18%

- **Instruction – comprises 45% of total expenditures BOR target = 50%**
- **% Instruction + Aca Support + Stud Service is 72% BOR target = 70%**
- **Expenditures per Student – 72% of peer group median** (includes agencies)

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Current Unrestricted Faculty/Staff FTE & Metrics

(does not include: graduate teaching/research assistants & part-time/other)

	Actual			%Change		Budgeted	%Change
STAFFING	**FY21**	**FY25**	**FY26**	1yr	5yr	**FY27**	1yr
Contract Faculty (all)	80	78	81	4%	1%	76	-7%
Contract Administrators	4	3	3	0%	-24%	3	0%
Contract Professionals	22	27	25	-6%	13%	25	0%
Classified FTE	45	30	36	20%	-20%	36	0%
Total Faculty/Staff	**152**	**138**	**146**	5%	-4%	**140**	-4%
EXPENDITURES							
Personnel Services	$11,902,458	$12,957,867	$13,294,529	3%	12%	$14,377,221	8%
Total Expenditures (net of waivers)	$15,072,783	$16,520,821	$16,332,633	-1%	8%	$19,119,348	17%
Student FTE	1,214	1,227	1,170	-5%	-4%	1,162	-1%
Key Metrics							
Student to Faculty Ratio	15.1	15.7	14.4	-8%	-5%	15.3	6%
%Personnel Services of Total	79%	78%	81%	3%	2%	75%	-6%

- **Student to Faculty Ratio – budgeted for 15 to 1, peers = 15 to 1**
- **Personal Services % Share – budgeted for 75%, HECA* benchmark = 75%**

*Higher Education Cost Adjustment, higher education specific inflation index developed by SHEEO

UM Western

Discounts, Waivers & Scholarships

	Actual			%Change		Budgeted	%Change
DISCOUNTS/WAIVERS/SCH	**FY21**	**FY25**	**FY26**	1yr	5yr	**FY27**	1yr
BOR Designated	$160,447	$324,553	$175,202	-46%	9%	$205,000	17%
Resident Discretionary	$362,043	$357,651	$404,507	13%	12%	$485,000	20%
Non-resident Discretionary	$405,787	$499,694	$571,624	14%	41%	$400,000	-30%
Scholarships	$16,500	$112,939	$121,091	7%	634%	$74,380	-39%
Total Discounts/Waivers/Sch	**$944,777**	**$1,294,838**	**$1,272,424**	-2%	35%	**$1,164,380**	-8%
Student FTE	1,214	1,227	1,170	-5%	-4%	1,162	-1%
Key Metrics							
Waivers per Student FTE	$778	$1,055	$1,088	3%	40%	$1,002	-8%
Net Tuition Per Student FTE	$4,976	$5,203	$4,969	-5%	0%	$5,612	13%

- **Waivers per student: budgeted to decrease by $86 per student**
- **Net tuition per student budgeted to increase by $650 per student**

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Fiscal Year Student FTE - Average Annual Enrollment

	Actual					Budgeted	26 vs 27	Fall 2026
ENROLLMENT	**FY22**	**FY23**	**FY24**	**FY25**	**FY26**	**FY27**	%Change	YOY
Resident Undergrad	890	869	858	863	848	823	-3%	-0.8%
Resident Graduate	0	0	11	12	11	12	9%	167.0%
Non-resident Undergrad	48	58	55	58	51	63	24%	-16.6%
WUE	268	285	316	294	260	264	2%	-6.3%
Non-resident Graduate	0	0	0	0	0	0	-	
Student FTE Total	1,206	1,212	1,240	1,227	1,170	1,162	-1%	-1.7%

*Fall 26 YoY comparison with Fall 25 as of 9/15

Reminder: preliminary census enrollment is recorded following the 15th day of class, final enrollment at end-of-term, fiscal year enrollment = ((summer + fall) + spring) / 2

- **1-year Budgeted: -1.0% decline**
- **Fall 2026: -1.7% decrease compared to Fall 2025 (YOY)**