Biennium Budget Committee, Open Session

University of Wyoming
Salon D, Marian H. Rochelle Gateway Center
2026-11-18 08:00 - 10:30 MST

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I. 8:00 a.m. Call to Order [The Committee may enter closed session at the discretion of the chairman.]

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XI. Other

XII. 10:30 a.m. Adjourn

FY2027 July through October UW Transportation Plane Flight Information

Org	Total Hours	Hourly Rate	Total Hourly Cha	Crew Charges	Total
Office of the President	23.1	$1,400.00	$32,340.00	$1,070.98	$33,410.98
Board of Trustees	9.3	$1,400.00	$13,020.00	$0.00	$13,020.00
UW Foundation	8.8	$1,400.00	$12,320.00	$150.07	$12,470.07
Other	16.5	$1,400.00	$23,100.00	$80.42	$23,180.42
Totals	**57.70**		**$80,780.00**	**$1,301.47**	**$82,081.47**

FY2027 UW Transportation Plane July - October 2026 Flights

Flight Date	Leg #	Hours	Hourly Rate	Total Hourly	Crew Charges	Total Charge		Passengers
7/2/2026	1: LAR-COD	1.2	$1,400.00	$1,680.00	$46.31	$1,726.31	UW Foundation	2 Administrators
7/2/2026	2: COD-LAR	1.1	$1,400.00	$1,540.00	$0.00	$1,540.00	UW Foundation	2 Administrators
7/13/2026	1: LAR-GCC	0.9	$1,400.00	$1,260.00	$0.00	$1,260.00	Trustees	2 Administrators
7/13/2026	2: GCC-SHR	0.3	$1,400.00	$420.00	$0.00	$420.00	Trustees	2 Trustees, 2 Administrators
7/13/2026	3: SHR-COD	0.5	$1,400.00	$700.00	$0.00	$700.00	Trustees	3 Trustees, 2 Administrators
7/13/2026	4: COD-EVW	1.1	$1,400.00	$1,540.00	$0.00	$1,540.00	Trustees	4 Trustees, 2 Administrators
7/13/2026	5: EVW-LAR	1.1	$1,400.00	$1,540.00	$0.00	$1,540.00	Trustees	None
7/16/2026	1: LAR-EVW	1.1	$1,400.00	$1,540.00	$0.00	$1,540.00	Trustees	None
7/16/2026	2: EVW-JAC	0.7	$1,400.00	$980.00	$0.00	$980.00	Trustees	3 Trustees, 2 Administrators
7/16/2026	3: JAC-GCC	1	$1,400.00	$1,400.00	$0.00	$1,400.00	Trustees	2 Trustees, 2 Administrators
7/16/2026	4: GCC-LAR	0.8	$1,400.00	$1,120.00	$0.00	$1,120.00	Trustees	2 Administrators
7/20/2026	1: LAR-JAC	1.3	$1,400.00	$1,820.00	$51.54	$1,871.54	UW Foundation	6 Administrators
7/20/2026	2: JAC-LAR	1.3	$1,400.00	$1,820.00	$0.00	$1,820.00	UW Foundation	6 Administrators
7/22/2026	1: LAR-SHR	1	$1,400.00	$1,400.00	$40.11	$1,440.11	College of Health Sciences	6 Administrators
7/22/2026	2: SHR-LAR	1	$1,400.00	$1,400.00	$0.00	$1,400.00	College of Health Sciences	6 Administrators
7/28/2026	1: LAR-SPF	0.9	$1,400.00	$1,260.00	$40.31	$1,300.31	College of Ag	3 Administrators
7/28/2026	2: SPF-LAR	1.1	$1,400.00	$1,540.00	$0.00	$1,540.00	College of Ag	3 Administrators
7/30/2026	1: LAR-SHR	0.9	$1,400.00	$1,260.00	$52.22	$1,312.22	UW Foundation	4 Administrators
7/30/2026	2: SHR-LAR	1.0	$1,400.00	$1,400.00	$0.00	$1,400.00	UW Foundation	4 Administrators
8/4/2026	1: LAR-CPR	0.6	$1,400.00	$840.00	$41.80	$881.80	Office of the President	4 Administrators
8/4/2026	2: CPR-LAR	0.5	$1,400.00	$700.00	$0.00	$700.00	Office of the President	4 Administrators
8/12/2026	1: LAR-CPR	0.5	$1,400.00	$700.00	$0.00	$700.00	Office of the President	1 Administrator
8/12/2026	2: CPR-LAR	0.6	$1,400.00	$840.00	$0.00	$840.00	Office of the President	None
8/14/2026	1: LAR-COD	1.2	$1,400.00	$1,680.00	$45.32	$1,725.32	Office of the President	4 Administrators, 1 non-university personnel
8/14/2026	2: COD-DGW	0.9	$1,400.00	$1,260.00	$0.00	$1,260.00	Office of the President	2 Administrators, 1 non-university personnel
8/14/2026	3: DGW-LAR	0.5	$1,400.00	$700.00	$0.00	$700.00	Office of the President	4 Administrators, 1 non-university personnel
8/15/2026	1: LAR-DGW	0.5	$1,400.00	$700.00	$0.00	$700.00	Office of the President	None
8/15/2026	2: DGW-LAR	0.5	$1,400.00	$700.00	$0.00	$700.00	Office of the President	1 Administrator
8/18/2026	1: LAR-SHR	1.1	$1,400.00	$1,540.00	$0.00	$1,540.00	UW Foundation	3 Administrators
8/18/2026	2: SHR-LAR	0.9	$1,400.00	$1,260.00	$0.00	$1,260.00	UW Foundation	3 Administrators
8/20/2026	1: LAR-RIW	0.8	$1,400.00	$1,120.00	$102.00	$1,222.00	Office of the President	1 Administrator
8/21/2026	1: RIW-LAR	0.8	$1,400.00	$1,120.00	$398.65	$1,518.65	Office of the President	1 Administrator
8/27/2026	1: LAR-CYS	0.2	$1,400.00	$280.00	$102.00	$382.00	Office of the President	1 Administrator
8/27/2026	2: CYS-LAR	1.1	$1,400.00	$1,540.00	$0.00	$1,540.00	Office of the President	3 Administrators
8/28/2026	1: SHR-LAR	1.0	$1,400.00	$1,400.00	$381.21	$1,781.21	Office of the President	3 Administrators
9/22/2026	1: LAR-WRL	0.9	$1,400.00	$1,260.00	$0.00	$1,260.00	Trustees	None
9/22/2026	2: WRL-LAR	0.9	$1,400.00	$1,260.00	$0.00	$1,260.00	Trustees	1 Trustee

9/28/2026	1: LAR-RKS	1	$1,400.00	$1,400.00	$0.00	$1,400.00	Office of the President	2 Administrators
9/28/2026	2: RKS-LAR	1	$1,400.00	$1,400.00	$0.00	$1,400.00	Office of the President	None
9/29/2026	1: LAR-JAC	1.3	$1,400.00	$1,820.00	$0.00	$1,820.00	Office of the President	None
9/29/2026	2: JAC-LAR	1.3	$1,400.00	$1,820.00	$0.00	$1,820.00	Office of the President	3 Administrators
10/5/2026	1: LAR-LAS	2.3	$1,400.00	$3,220.00	$0.00	$3,220.00	Office of the President	1 Administrator, 1 non-university personnel
10/7/2026	1: LAS-APA	2.1	$1,400.00	$2,940.00	$0.00	$2,940.00	Office of the President	1 Administrator, 1 non-university personnel
10/7/2026	2: APA-LAR	0.7	$1,400.00	$980.00	$0.00	$980.00	Office of the President	1 Administrator, 1 non-university personnel
10/10/2026	1: LAR-GCC	0.9	$1,400.00	$1,260.00	$0.00	$1,260.00	Office of the President	3 Administrators
10/11/2026	1: GCC-W43	0.2	$1,400.00	$280.00	$0.00	$280.00	Office of the President	4 Administrators
10/11/2026	2: W43-LAR	1.2	$1,400.00	$1,680.00	$0.00	$1,680.00	Office of the President	4 Administrators
10/15/2026	1: LAR-COD	1.2	$1,400.00	$1,680.00	$0.00	$1,680.00	Science Initiative	7 Administrators
10/15/2026	2: COD-LAR	0.9	$1,400.00	$1,260.00	$0.00	$1,260.00	Science Initiative	7 Administrators
10/19/2026	1: LAR-SHR	1.1	$1,400.00	$1,540.00	$0.00	$1,540.00	College of Education	2 Administrators
10/19/2026	2: SHR-LAR	1.1	$1,400.00	$1,540.00	$0.00	$1,540.00	College of Education	2 Administrators
10/20/2026	1: LAR-CPR	0.7	$1,400.00	$980.00	$0.00	$980.00	Office of the President	6 Administrators
10/20/2026	2: CPR-LAR	0.7	$1,400.00	$980.00	$0.00	$980.00	Office of the President	6 Administrators
10/24/2026	1: LAR-LGB	4.1	$1,400.00	$5,740.00	$0.00	$5,740.00	Campus Operations	3 Administrators
10/24/2026	2: LGB-LAR	4.1	$1,400.00	$5,740.00	$0.00	$5,740.00	Campus Operations	3 Administrators, 1 non-university personnel

Year-to-Date Totals	**57.7**		**$80,780.00**	**$1,301.47**	**$82,081.47**		

FY2026 Use of State Plane July - October 2026 Flights

Flight Date	Leg #	Legs	Total Charges	Org	Passengers

Did Not Use July - October 2026

AGENDA ITEM TITLE: <u>FY27 Q1 Budget v. Actual Overview:</u> Kean

SESSION TYPE:
☐ Work Session
☒ Information Session
☐ Other
☐ [Committee of the Whole – Items for Approval]

APPLIES TO STRATEGIC GOALS:
☐ Yes (select below):
- ☐ Institutional Excellence
- ☐ Student Success
- ☐ Service to the State
- ☐ Financial Growth and Stability

☒ No [Regular Business]

☒ *Attachments are provided with the narrative.*

EXECUTIVE SUMMARY:
Administration would like to provide the board with an update of actual FY 2027 performance through three months compared to the approved FY 2027 Operating Budget. The analysis at the division/subdivision level identifies variances between actual expenditures and budgeted levels as detailed in the variance explanations in the supplemental materials. Looking at unrestricted operating at the University level, the biggest variance from budget is in investment income. Through Q1 investment income is negative because of unrealized losses in the bond portfolio. Although the unrealized losses most likely will not become realized, they will continue to impact performance through the end of FY2027 given the duration of our bond portfolio. To put this in perspective, the university is currently $4.4 million behind FY 2026 investment income through Q1. In addition, net tuition & educational fee revenue through the first three months is trailing expected pacing by 1.5 percent or roughly $1.5 million. All other Operating Revenue, and Appropriations are forecasted to meet or exceed budgeted amounts. Overall, unrestricted operating expenditures are tracking as anticipated for the first three months of the fiscal year. Services, Travel, and Supplies are ahead of the six-month budget, primarily driven by encumbrances. Administration will continue to monitor the expense categories closely throughout the remainder of the year.

PRIOR RELATED BOARD DISCUSSIONS/ACTIONS:
This analysis is provided quarterly.

WHY THIS ITEM IS BEFORE THE BOARD:
The President of the University shall develop an annual Operating Budget for the University each fiscal year. On or before April 15, the President shall submit his proposed Operating Budget for the fiscal year beginning on the following July 1 to the University's Board of Trustees. The Budget Committee of the Board of Trustees shall hold hearings where each of the University's Administrative Officers shall present the proposed budget for their Division/Unit (Organization) for the upcoming fiscal year. Final approval of the Operating Budget rests with the Board before the start of the fiscal year.

ACTION REQUIRED AT THIS BOARD MEETING:
N/A

PROPOSED MOTION:
N/A

PRESIDENT'S RECOMMENDATION:
N/A

FY2027 Budget to Actuals

Board of Trustees

Quarter 1 YTD



November 2, 2026

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UNIVERSITY OF WYOMING

UW Budget to Actuals

Board of Trustees

A0000 - University of Wyoming

				FY2027		
1	Summary Level Natural Accounts by Fund Class	Budget Amount	Quarter 1 YTD Actuals Amount	Quarter 1 YTD Encumbered Amount	Budget to Actuals Variance Amount	Budget to Actuals Variance Percent
2	**FC105 - Unrestricted Operating**					
3	Tuition & Educational Fees Net Summary	(86,075,691)	(41,730,636)		(44,345,055)	48%
4	Sales of Goods & Services Summary	(51,476,207)	(21,049,366)	109,496	(30,536,337)	41%
5	Grants & Contracts Summary					
6	Other Operating Revenue Summary	(38,693,462)	(4,197,428)		(34,496,034)	11%
7	Non Operating Revenues Summary					
8	Appropriations Summary	(252,249,176)	(61,895,322)		(190,353,855)	25%
9	Gifts Summary	(901,000)	(819,771)		(81,229)	91%
10	Investment Income Summary	(11,382,000)	223,565		(11,605,565)	-2%
11	Other Non Operating Revenues Summary	(1,236,842)	(367,634)		(869,208)	30%
12	Internal Distributions	(14,917,618)			(14,917,618)	0%
13	**Total Revenue**	**(456,931,996)**	**(129,836,592)**	**109,496**	**(327,204,900)**	**28%**
14						
15	Salary & Wages Summary	311,923,805	73,727,180		238,196,625	24%
16	Services, Travel, and Supplies	62,136,199	23,502,808	16,097,557	22,535,834	64%
17	Util., Repair & Maint., and Rentals	22,404,564	4,558,161	1,867,639	15,978,765	29%
18	Int., Claims, Other Exp., Subcontracts, Depr. & Amort.	8,923,197	2,424,365	824,299	5,674,533	36%
19	Cap. Exp., Discont. Op., and Other Non-op. Exp.	101,800	2,760		99,040	3%
20	**Total Expenses Before Transfers**	**405,489,565**	**104,215,274**	**18,789,495**	**282,484,797**	**30%**
21						
22	Internal Allocations & Sales Summary	(10,416,823)	(1,032,831)		(9,383,992)	10%
23	Provisions for Replacement & Depreciation Grouping	41,860,359	10,600,148		31,260,211	25%
24	Debt Service Grouping	20,119,768	94,502		20,025,266	0%
25	Transfers To/From Operations Grouping	(120,873)	509,705		(630,578)	-422%
26	**Total Funding Transfers**	**51,442,431**	**10,171,525**		**41,270,906**	**20%**
27						
28	**Total Expenses After Transfers**	**456,931,996**	**114,386,798**	**18,789,495**	**323,755,703**	**29%**
29	**FC105 - Unrestricted Operating Statement of Activities Net Result**	**(0)**	**(15,449,793)**	**18,898,991**	**(3,449,197)**	
30						
31	**B20 - Designated Operating**					
32	Tuition & Educational Fees Net Summary	(14,634,832)	(6,195,938)		(8,438,895)	42%
33	Sales of Goods & Services Summary	(2,364,544)	(466,029)		(1,898,515)	20%
34	Grants & Contracts Summary	(15,815,933)	(4,885,989)		(10,929,944)	31%
35	Other Operating Revenue Summary	(2,415,987)	(541,230)		(1,874,757)	22%
36	Non Operating Revenues Summary					
37	Appropriations Summary	(16,869,129)	(6,762,388)		(10,106,741)	40%
38	Gifts Summary		(30,843)		30,843	
39	Investment Income Summary					
40	Other Non Operating Revenues Summary					
41	Internal Distributions					
42	**Total Revenue**	**(52,100,425)**	**(18,882,416)**		**(33,218,009)**	**36%**
43						
44	Salary & Wages Summary	34,952,758	10,019,517		24,933,241	29%
45	Services, Travel, and Supplies	23,033,118	5,748,112	2,553,403	14,731,603	36%
46	Util., Repair & Maint., and Rentals	764,470	173,871	100,403	490,196	36%
47	Int., Claims, Other Exp., Subcontracts, Depr. & Amort.	3,972,656	1,396,350	629,283	1,947,023	51%
48	Cap. Exp., Discont. Op., and Other Non-op. Exp.	25,000	3,270		21,730	13%
49	**Total Expenses Before Transfers**	**62,748,002**	**17,341,119**	**3,283,089**	**42,123,794**	**33%**
50						
51	Internal Allocations & Sales Summary	(995,735)	(298,141)		(697,594)	30%
52	Provisions for Replacement & Depreciation Grouping					
53	Debt Service Grouping	239,791			239,791	0%
54	Transfers To/From Operations Grouping	(651,986)	1,619,647		(2,271,633)	-248%
55	**Total Funding Transfers**	**(1,407,930)**	**1,321,507**		**(2,729,437)**	**-94%**
56						
57	**Total Expenses After Transfers**	**61,340,072**	**18,662,626**	**3,283,089**	**39,394,357**	**36%**
58	**B20 - Designated Operating Statement of Activities Net Result**	**9,239,647**	**(219,790)**	**3,283,089**	**6,176,348**	**33%**

UNIVERSITY OF WYOMING

UW Budget to Actuals

Board of Trustees

B0000 - General University Operations Division

			FY2027				
1	Summary Level Natural Accounts by Fund Class	Budget Amount	Quarter 1 YTD Actuals Amount	Quarter 1 YTD Encumbered Amount	Budget to Actuals Variance Amount	Budget to Actuals Variance Percent	
2	**FC105 - Unrestricted Operating**						
3	Tuition & Educational Fees Net Summary	(68,799,920)	(32,540,639)		(36,259,282)	47%	
4	Sales of Goods & Services Summary	(100,000)			(100,000)	0%	
5	Grants & Contracts Summary						
6	Other Operating Revenue Summary	(21,206,588)	(8,270)		(21,198,318)	0%	1
7	Non Operating Revenues Summary						
8	Appropriations Summary	(223,602,535)	(56,057,387)		(167,545,148)	25%	
9	Gifts Summary						
10	Investment Income Summary	(10,682,000)	398,565		(11,080,565)	-4%	2
11	Other Non Operating Revenues Summary						
12	Internal Distributions	6,397,000			6,397,000	0%	
13	**Total Revenue**	**(317,994,043)**	**(88,207,731)**		**(229,786,312)**	**28%**	
14							
15	Salary & Wages Summary	13,516,612	(2,548,205)		16,064,818	-19%	
16	Services, Travel, and Supplies	250,000	1,647,925	563,520	(1,961,445)	885%	3
17	Util., Repair & Maint., and Rentals	15,005,000	1,027,430	34,021	13,943,548	7%	
18	Int., Claims, Other Exp., Subcontracts, Depr. & Amort.	685,000	189,104		495,896	28%	
19	Cap. Exp., Discont. Op., and Other Non-op. Exp.						
20	**Total Expenses Before Transfers**	**29,456,612**	**316,253**	**597,541**	**28,542,818**	**3%**	
21							
22	Internal Allocations & Sales Summary	(3,784,094)	(173)		(3,783,921)	0%	4
23	Provisions for Replacement & Depreciation Grouping	42,400,593	10,600,148		31,800,445	25%	
24	Debt Service Grouping	6,039,468			6,039,468	0%	
25	Transfers To/From Operations Grouping	1,663,913			1,663,913	0%	
26	**Total Funding Transfers**	**46,319,880**	**10,599,975**		**35,719,905**	**23%**	
27							
28	**Total Expenses After Transfers**	**75,776,493**	**10,916,229**	**597,541**	**64,262,723**	**15%**	
29	**FC105 - Unrestricted Operating Statement of Activities Net Result**	**(242,217,551)**	**(77,291,502)**	**597,541**	**(165,523,590)**	**32%**	
30							
31	**B20 - Designated Operating**						
32	Tuition & Educational Fees Net Summary						
33	Sales of Goods & Services Summary						
34	Grants & Contracts Summary						
35	Other Operating Revenue Summary						
36	Non Operating Revenues Summary						
37	Appropriations Summary	(1,500,000)	(1,662,500)		162,500	111%	
38	Gifts Summary						
39	Investment Income Summary						
40	Other Non Operating Revenues Summary						
41	Internal Distributions						
42	**Total Revenue**	**(1,500,000)**	**(1,662,500)**		**162,500**	**111%**	
43							
44	Salary & Wages Summary		3,901		(3,901)		
45	Services, Travel, and Supplies		3,095	160	(3,255)		
46	Util., Repair & Maint., and Rentals						
47	Int., Claims, Other Exp., Subcontracts, Depr. & Amort.						
48	Cap. Exp., Discont. Op., and Other Non-op. Exp.						
49	**Total Expenses Before Transfers**		**6,996**	**160**	**(7,156)**		
50							
51	Internal Allocations & Sales Summary	1,500,000			1,500,000	0%	
52	Provisions for Replacement & Depreciation Grouping						
53	Debt Service Grouping						
54	Transfers To/From Operations Grouping		10,950		(10,950)		
55	**Total Funding Transfers**	**1,500,000**	**10,950**		**1,489,050**	**1%**	
56							
57	**Total Expenses After Transfers**	**1,500,000**	**17,946**	**160**	**1,481,894**	**1%**	
58	**B20 - Designated Operating Statement of Activities Net Result**		**(1,644,554)**	**160**	**1,644,394**		

1. Federal Mineral Royalty revenue has not been drawn yet for FY 2027.
2. Interest on Investment Income is at 26.8% through Q1 ($2,589,707). However, Q1 recognized an unrealized loss on investments of $3,258,272.
3. Variance is primarily due to Institutional Marketing's Services & Fees and Supplies expenses. The board approved using these funds after finalizing the budget. Additionally, the FF&E transfer to UWF was budgeted on natural account 76003, but the actuals are hitting 64006.
4. The budgeted $3.1M Internal Allocation and Sales transfer to offset utilities expense have not yet been made for FY 2027. Additionally, budgeted transfers of $964k have not yet been made in FY 2027.

UNIVERSITY OF WYOMING

UW Budget to Actuals

Board of Trustees

B0001 - Office of the President Division

	A	B	C	D	E	F	
		FY2027					
1	Summary Level Natural Accounts by Fund Class	Budget Amount	Quarter 1 YTD Actuals Amount	Quarter 1 YTD Encumbered Amount	Budget to Actuals Variance Amount	Budget to Actuals Variance Percent	
2	**FC105 - Unrestricted Operating**						
3	Tuition & Educational Fees Net Summary						
4	Sales of Goods & Services Summary						
5	Grants & Contracts Summary						
6	Other Operating Revenue Summary		(10,588)		10,588		
7	Non Operating Revenues Summary						
8	Appropriations Summary						
9	Gifts Summary						
10	Investment Income Summary						
11	Other Non Operating Revenues Summary						
12	Internal Distributions	(50,432)			(50,432)	0%	
13	**Total Revenue**	**(50,432)**	**(10,588)**		**(39,844)**	**21%**	
14							
15	Salary & Wages Summary	1,849,884	669,429		1,180,454	36%	1
16	Services, Travel, and Supplies	361,100	119,902	44,960	196,239	46%	
17	Util., Repair & Maint., and Rentals	31,000	192		30,808	1%	
18	Int., Claims, Other Exp., Subcontracts, Depr. & Amort.	192,000	42,736		149,264	22%	
19	Cap. Exp., Discont. Op., and Other Non-op. Exp.						
20	**Total Expenses Before Transfers**	**2,433,984**	**832,258**	**44,960**	**1,556,765**	**36%**	
21							
22	Internal Allocations & Sales Summary	258,170	69,024		189,145	27%	
23	Provisions for Replacement & Depreciation Grouping						
24	Debt Service Grouping						
25	Transfers To/From Operations Grouping	(28,000)			(28,000)	0%	
26	**Total Funding Transfers**	**230,170**	**69,024**		**161,145**	**30%**	
27							
28	**Total Expenses After Transfers**	**2,664,153**	**901,283**	**44,960**	**1,717,910**	**36%**	
29	**FC105 - Unrestricted Operating Statement of Activities Net Result**	**2,613,721**	**890,695**	**44,960**	**1,678,066**	**36%**	
30							
31	**B20 - Designated Operating**						
32	Tuition & Educational Fees Net Summary						
33	Sales of Goods & Services Summary						
34	Grants & Contracts Summary						
35	Other Operating Revenue Summary		(15,000)		15,000		
36	Non Operating Revenues Summary						
37	Appropriations Summary						
38	Gifts Summary						
39	Investment Income Summary						
40	Other Non Operating Revenues Summary						
41	Internal Distributions						
42	**Total Revenue**		**(15,000)**		**15,000**		
43							
44	Salary & Wages Summary	177,720	45,910		131,810	26%	
45	Services, Travel, and Supplies	47,328	3,282		44,046	7%	
46	Util., Repair & Maint., and Rentals						
47	Int., Claims, Other Exp., Subcontracts, Depr. & Amort.		308		(308)		
48	Cap. Exp., Discont. Op., and Other Non-op. Exp.						
49	**Total Expenses Before Transfers**	**225,048**	**49,500**		**175,548**	**22%**	
50							
51	Internal Allocations & Sales Summary		(1,350)		1,350		
52	Provisions for Replacement & Depreciation Grouping						
53	Debt Service Grouping						
54	Transfers To/From Operations Grouping						
55	**Total Funding Transfers**		**(1,350)**		**1,350**		
56							
57	**Total Expenses After Transfers**	**225,048**	**48,150**		**176,898**	**21%**	
58	**B20 - Designated Operating Statement of Activities Net Result**	**225,048**	**33,150**		**191,898**	**15%**	

1. The variance is primarily driven by the creation of the new Executive Vice President position, in addition to moving allowances provided to the new President and Executive Vice President.

UNIVERSITY OF WYOMING

UW Budget to Actuals
Board of Trustees

00013 - Board of Trustees

	A	B	C	D	E	F
		FY2027				
1	Summary Level Natural Accounts by Fund Class	Budget Amount	Quarter 1 YTD Actuals Amount	Quarter 1 YTD Encumbered Amount	Budget to Actuals Variance Amount	Budget to Actuals Variance Percent
2	**FC105 - Unrestricted Operating**					
3	Tuition & Educational Fees Net Summary					
4	Sales of Goods & Services Summary					
5	Grants & Contracts Summary					
6	Other Operating Revenue Summary					
7	Non Operating Revenues Summary					
8	Appropriations Summary					
9	Gifts Summary					
10	Investment Income Summary					
11	Other Non Operating Revenues Summary					
12	Internal Distributions					
13	**Total Revenue**					
14						
15	Salary & Wages Summary	170,327	46,857		123,469	28%
16	Services, Travel, and Supplies	41,263	18,529	1,417	21,317	48%
17	Util., Repair & Maint., and Rentals					
18	Int., Claims, Other Exp., Subcontracts, Depr. & Amort.	26,735			26,735	0%
19	Cap. Exp., Discont. Op., and Other Non-op. Exp.					
20	**Total Expenses Before Transfers**	**238,325**	**65,386**	**1,417**	**171,521**	**28%**
21						
22	Internal Allocations & Sales Summary	83,763	249		83,514	0%
23	Provisions for Replacement & Depreciation Grouping					
24	Debt Service Grouping					
25	Transfers To/From Operations Grouping					
26	**Total Funding Transfers**	**83,763**	**249**		**83,514**	**0%**
27						
28	**Total Expenses After Transfers**	**322,088**	**65,635**	**1,417**	**255,036**	**21%**
29	**FC105 - Unrestricted Operating Statement of Activities Net Result**	**322,088**	**65,635**	**1,417**	**255,036**	**21%**
30						
31	**B20 - Designated Operating**					
32	Tuition & Educational Fees Net Summary					
33	Sales of Goods & Services Summary					
34	Grants & Contracts Summary					
35	Other Operating Revenue Summary					
36	Non Operating Revenues Summary					
37	Appropriations Summary					
38	Gifts Summary					
39	Investment Income Summary					
40	Other Non Operating Revenues Summary					
41	Internal Distributions					
42	**Total Revenue**					
43						
44	Salary & Wages Summary					
45	Services, Travel, and Supplies	50,350	27,931		22,419	55%
46	Util., Repair & Maint., and Rentals	9,000			9,000	0%
47	Int., Claims, Other Exp., Subcontracts, Depr. & Amort.					
48	Cap. Exp., Discont. Op., and Other Non-op. Exp.					
49	**Total Expenses Before Transfers**	**59,350**	**27,931**		**31,419**	**47%**
50						
51	Internal Allocations & Sales Summary	(59,350)	2,091		(61,441)	-4%
52	Provisions for Replacement & Depreciation Grouping					
53	Debt Service Grouping					
54	Transfers To/From Operations Grouping					
55	**Total Funding Transfers**	**(59,350)**	**2,091**		**(61,441)**	**-4%**
56						
57	**Total Expenses After Transfers**	**0**	**30,022**		**(30,022)**	
58	**B20 - Designated Operating Statement of Activities Net Result**	**0**	**30,022**		**(30,022)**	

UNIVERSITY OF WYOMING

UW Budget to Actuals

Board of Trustees

00021 - Internal Audit

	A	B	C	D	E	F
		FY2027				
1	Summary Level Natural Accounts by Fund Class	Budget Amount	Quarter 1 YTD Actuals Amount	Quarter 1 YTD Encumbered Amount	Budget to Actuals Variance Amount	Budget to Actuals Variance Percent
2	**FC105 - Unrestricted Operating**					
3	Tuition & Educational Fees Net Summary					
4	Sales of Goods & Services Summary					
5	Grants & Contracts Summary					
6	Other Operating Revenue Summary					
7	Non Operating Revenues Summary					
8	Appropriations Summary					
9	Gifts Summary					
10	Investment Income Summary					
11	Other Non Operating Revenues Summary					
12	Internal Distributions					
13	**Total Revenue**					
14						
15	Salary & Wages Summary	411,031	108,849		302,182	26%
16	Services, Travel, and Supplies	13,371	4,925		8,446	37%
17	Util., Repair & Maint., and Rentals					
18	Int., Claims, Other Exp., Subcontracts, Depr. & Amort.	8,882	335		8,547	4%
19	Cap. Exp., Discont. Op., and Other Non-op. Exp.					
20	**Total Expenses Before Transfers**	**433,284**	**114,109**		**319,175**	**26%**
21						
22	Internal Allocations & Sales Summary	3,503	825		2,678	24%
23	Provisions for Replacement & Depreciation Grouping					
24	Debt Service Grouping					
25	Transfers To/From Operations Grouping					
26	**Total Funding Transfers**	**3,503**	**825**		**2,678**	**24%**
27						
28	**Total Expenses After Transfers**	**436,787**	**114,934**		**321,853**	**26%**
29	**FC105 - Unrestricted Operating Statement of Activities Net Result**	**436,787**	**114,934**		**321,853**	**26%**
30						
31	**B20 - Designated Operating**					
32	Tuition & Educational Fees Net Summary					
33	Sales of Goods & Services Summary					
34	Grants & Contracts Summary					
35	Other Operating Revenue Summary					
36	Non Operating Revenues Summary					
37	Appropriations Summary					
38	Gifts Summary					
39	Investment Income Summary					
40	Other Non Operating Revenues Summary					
41	Internal Distributions					
42	**Total Revenue**					
43						
44	Salary & Wages Summary					
45	Services, Travel, and Supplies					
46	Util., Repair & Maint., and Rentals					
47	Int., Claims, Other Exp., Subcontracts, Depr. & Amort.					
48	Cap. Exp., Discont. Op., and Other Non-op. Exp.					
49	**Total Expenses Before Transfers**					
50						
51	Internal Allocations & Sales Summary					
52	Provisions for Replacement & Depreciation Grouping					
53	Debt Service Grouping					
54	Transfers To/From Operations Grouping					
55	**Total Funding Transfers**					
56						
57	**Total Expenses After Transfers**					
58	**B20 - Designated Operating Statement of Activities Net Result**					

UNIVERSITY OF WYOMING

UW Budget to Actuals

Board of Trustees

B1000 - Academic Affairs Division

	A	B	C	D	E	F
		FY2027				
1	Summary Level Natural Accounts by Fund Class	Budget Amount	Quarter 1 YTD Actuals Amount	Quarter 1 YTD Encumbered Amount	Budget to Actuals Variance Amount	Budget to Actuals Variance Percent
2	**FC105 - Unrestricted Operating**					
3	Tuition & Educational Fees Net Summary	(7,757,492)	(4,651,409)		(3,106,082)	60%
4	Sales of Goods & Services Summary	(20,600)	(11,200)		(9,400)	54%
5	Grants & Contracts Summary					
6	Other Operating Revenue Summary	(2,874,178)	(562,015)		(2,312,163)	20%
7	Non Operating Revenues Summary					
8	Appropriations Summary	(19,682,483)	(4,696,895)		(14,985,588)	24%
9	Gifts Summary					
10	Investment Income Summary	(700,000)	(175,000)		(525,000)	25%
11	Other Non Operating Revenues Summary	(786,842)	(207,893)		(578,949)	26%
12	Internal Distributions	(18,066,904)			(18,066,904)	0%
13	**Total Revenue**	**(49,888,499)**	**(10,304,412)**		**(39,584,087)**	**21%**
14						
15	Salary & Wages Summary	177,221,417	43,997,417		133,223,999	25%
16	Services, Travel, and Supplies	28,059,462	6,609,278	8,639,045	12,811,138	54%
17	Util., Repair & Maint., and Rentals	697,391	153,649	32,307	511,435	27%
18	Int., Claims, Other Exp., Subcontracts, Depr. & Amort.	2,165,694	488,216	92,571	1,584,907	27%
19	Cap. Exp., Discont. Op., and Other Non-op. Exp.	600	1,832		(1,232)	305%
20	**Total Expenses Before Transfers**	**208,144,564**	**51,250,393**	**8,763,924**	**148,130,248**	**29%**
21						
22	Internal Allocations & Sales Summary	3,626,662	682,442		2,944,220	19%
23	Provisions for Replacement & Depreciation Grouping					
24	Debt Service Grouping					
25	Transfers To/From Operations Grouping	(2,492,262)	(157,411)		(2,334,851)	6%
26	**Total Funding Transfers**	**1,134,400**	**525,030**		**609,370**	**46%**
27						
28	**Total Expenses After Transfers**	**209,278,964**	**51,775,423**	**8,763,924**	**148,739,617**	**29%**
29	**FC105 - Unrestricted Operating Statement of Activities Net Result**	**159,390,465**	**41,471,011**	**8,763,924**	**109,155,530**	**32%**
30						
31	**B20 - Designated Operating**					
32	Tuition & Educational Fees Net Summary	(14,512,231)	(5,480,848)		(9,031,383)	38%
33	Sales of Goods & Services Summary	(1,889,324)	(415,529)		(1,473,795)	22%
34	Grants & Contracts Summary	(3,006,011)			(3,006,011)	0%
35	Other Operating Revenue Summary	(1,681,569)	(379,635)		(1,301,934)	23%
36	Non Operating Revenues Summary					
37	Appropriations Summary	(9,792,352)	(2,448,088)		(7,344,264)	25%
38	Gifts Summary		(12,177)		12,177	
39	Investment Income Summary					
40	Other Non Operating Revenues Summary					
41	Internal Distributions					
42	**Total Revenue**	**(30,881,487)**	**(8,736,277)**		**(22,145,210)**	**28%**
43						
44	Salary & Wages Summary	23,002,702	6,864,861		16,137,841	30%
45	Services, Travel, and Supplies	13,049,926	3,178,162	1,278,820	8,592,943	34%
46	Util., Repair & Maint., and Rentals	439,499	115,706	55,334	268,458	39%
47	Int., Claims, Other Exp., Subcontracts, Depr. & Amort.	2,583,247	569,931	501,183	1,512,133	41%
48	Cap. Exp., Discont. Op., and Other Non-op. Exp.		3,270		(3,270)	
49	**Total Expenses Before Transfers**	**39,075,374**	**10,731,931**	**1,835,337**	**26,508,107**	**32%**
50						
51	Internal Allocations & Sales Summary	(3,749,544)	(166,302)		(3,583,242)	4%
52	Provisions for Replacement & Depreciation Grouping					
53	Debt Service Grouping					
54	Transfers To/From Operations Grouping	1,109,592	717,761		391,831	65%
55	**Total Funding Transfers**	**(2,639,952)**	**551,460**		**(3,191,412)**	**-21%**
56						
57	**Total Expenses After Transfers**	**36,435,422**	**11,283,390**	**1,835,337**	**23,316,695**	**36%**
58	**B20 - Designated Operating Statement of Activities Net Result**	**5,553,935**	**2,547,114**	**1,835,337**	**1,171,485**	**79%**

UNIVERSITY OF WYOMING

UW Budget to Actuals
Board of Trustees

C1000 - Provost Subdivision

	A	B	C	D	E	F	
		FY2027					
1	Summary Level Natural Accounts by Fund Class	Budget Amount	Quarter 1 YTD Actuals Amount	Quarter 1 YTD Encu	Budget to Actuals Variance Amount	Budget to Actuals Variance Percent	
2	**FC105 - Unrestricted Operating**						
3	Tuition & Educational Fees Net Summary	3,465,693	1,707,758		1,757,935	49%	1
4	Sales of Goods & Services Summary	(2,000)	(2,275)		275	114%	
5	Grants & Contracts Summary						
6	Other Operating Revenue Summary	(390,400)	(145,020)		(245,380)	37%	
7	Non Operating Revenues Summary						
8	Appropriations Summary						
9	Gifts Summary						
10	Investment Income Summary						
11	Other Non Operating Revenues Summary						
12	Internal Distributions	(1,296,453)			(1,296,453)	0%	2
13	**Total Revenue**	**1,776,840**	**1,560,464**		**216,376**	**88%**	
14							
15	Salary & Wages Summary	16,756,654	4,338,027		12,418,627	26%	
16	Services, Travel, and Supplies	2,509,213	528,431	326,970	1,653,812	34%	
17	Util., Repair & Maint., and Rentals	26,981	1,572		25,409	6%	
18	Int., Claims, Other Exp., Subcontracts, Depr. & Amort.	381,581	63,067		318,514	17%	
19	Cap. Exp., Discont. Op., and Other Non-op. Exp.						
20	**Total Expenses Before Transfers**	**19,674,429**	**4,931,097**	**326,970**	**14,416,362**	**27%**	
21							
22	Internal Allocations & Sales Summary	4,940,400	88,219		4,852,181	2%	
23	Provisions for Replacement & Depreciation Grouping						
24	Debt Service Grouping						
25	Transfers To/From Operations Grouping	(223,429)			(223,429)	0%	
26	**Total Funding Transfers**	**4,716,971**	**88,219**		**4,628,752**	**2%**	
27							
28	**Total Expenses After Transfers**	**24,391,400**	**5,019,315**	**326,970**	**19,045,115**	**22%**	
29	**FC105 - Unrestricted Operating Statement of Activities Net Result**	**26,168,240**	**6,579,779**	**326,970**	**19,261,491**	**26%**	
30							
31	**B20 - Designated Operating**						
32	Tuition & Educational Fees Net Summary	(8,457,569)	(3,263,855)		(5,193,714)	39%	
33	Sales of Goods & Services Summary						
34	Grants & Contracts Summary	(680,000)			(680,000)	0%	3
35	Other Operating Revenue Summary	(46,700)	(1,300)		(45,400)	3%	
36	Non Operating Revenues Summary						
37	Appropriations Summary						
38	Gifts Summary						
39	Investment Income Summary						
40	Other Non Operating Revenues Summary						
41	Internal Distributions						
42	**Total Revenue**	**(9,184,269)**	**(3,265,155)**		**(5,919,114)**	**36%**	
43							
44	Salary & Wages Summary	5,611,515	2,170,850		3,440,665	39%	4
45	Services, Travel, and Supplies	3,555,120	1,201,637	680,333	1,673,151	53%	5
46	Util., Repair & Maint., and Rentals	5,500	349		5,151	6%	
47	Int., Claims, Other Exp., Subcontracts, Depr. & Amort.	146,534	83,824		62,710	57%	
48	Cap. Exp., Discont. Op., and Other Non-op. Exp.						
49	**Total Expenses Before Transfers**	**9,318,669**	**3,456,660**	**680,333**	**5,181,676**	**44%**	
50							
51	Internal Allocations & Sales Summary	339,090	20,200		318,890	6%	
52	Provisions for Replacement & Depreciation Grouping						
53	Debt Service Grouping						
54	Transfers To/From Operations Grouping	50,000			50,000	0%	
55	**Total Funding Transfers**	**389,090**	**20,200**		**368,890**	**5%**	
56							
57	**Total Expenses After Transfers**	**9,707,759**	**3,476,860**	**680,333**	**5,550,566**	**43%**	
58	**B20 - Designated Operating Statement of Activities Net Result**	**523,490**	**211,705**	**680,333**	**(368,548)**	**170%**	

1. Financial aid for graduate assistants allocations from School of Graduate Education is distributed at the beginning of each semester (not evenly throughout the year).
2. Transfer for distance tuition revenue sharing has not yet been completed. Remainder is a placeholder for total budget reduction.
3. First quarter distributions of indirect cost return are not posted until October.
4. Non-benefited pay heavily weighted to the beginning of the year for "Saddle Up" week.
5. Several multi-year contract agreements are paid at the beginning of the fiscal year and encumbered for future years.

UNIVERSITY OF WYOMING

UW Budget to Actuals
Board of Trustees

C1030 - Honors College Subdivision

	A	B	C	D	E	F
		FY2027				
1	Summary Level Natural Accounts by Fund Class	Budget Amount	Quarter 1 YTD Actuals Amount	Quarter 1 YTD Encu	Budget to Actuals Variance Amount	Budget to Actuals Variance Percent
2	**FC105 - Unrestricted Operating**					
3	Tuition & Educational Fees Net Summary					
4	Sales of Goods & Services Summary					
5	Grants & Contracts Summary					
6	Other Operating Revenue Summary	(17,500)	(838)		(16,662)	5%
7	Non Operating Revenues Summary					
8	Appropriations Summary					
9	Gifts Summary					
10	Investment Income Summary					
11	Other Non Operating Revenues Summary					
12	Internal Distributions	(183,677)			(183,677)	0%
13	**Total Revenue**	**(201,177)**	**(838)**		**(200,339)**	**0%**
14						
15	Salary & Wages Summary	1,691,445	447,271		1,244,174	26%
16	Services, Travel, and Supplies	126,873	17,072	442	109,359	14%
17	Util., Repair & Maint., and Rentals	500	46		454	9%
18	Int., Claims, Other Exp., Subcontracts, Depr. & Amort.	15,200	269		14,931	2%
19	Cap. Exp., Discont. Op., and Other Non-op. Exp.					
20	**Total Expenses Before Transfers**	**1,834,018**	**464,657**	**442**	**1,368,918**	**25%**
21						
22	Internal Allocations & Sales Summary	134,358	38,830		95,528	29%
23	Provisions for Replacement & Depreciation Grouping					
24	Debt Service Grouping					
25	Transfers To/From Operations Grouping	(25,000)			(25,000)	0%
26	**Total Funding Transfers**	**109,358**	**38,830**		**70,528**	**36%**
27						
28	**Total Expenses After Transfers**	**1,943,376**	**503,487**	**442**	**1,439,446**	**26%**
29	**FC105 - Unrestricted Operating Statement of Activities Net Result**	**1,742,199**	**502,649**	**442**	**1,239,107**	**29%**
30						
31	**B20 - Designated Operating**					
32	Tuition & Educational Fees Net Summary	(23,000)	(11,680)		(11,320)	51%
33	Sales of Goods & Services Summary					
34	Grants & Contracts Summary					
35	Other Operating Revenue Summary					
36	Non Operating Revenues Summary					
37	Appropriations Summary					
38	Gifts Summary					
39	Investment Income Summary					
40	Other Non Operating Revenues Summary					
41	Internal Distributions					
42	**Total Revenue**	**(23,000)**	**(11,680)**		**(11,320)**	**51%**
43						
44	Salary & Wages Summary	17,955	898		17,057	5%
45	Services, Travel, and Supplies					
46	Util., Repair & Maint., and Rentals					
47	Int., Claims, Other Exp., Subcontracts, Depr. & Amort.					
48	Cap. Exp., Discont. Op., and Other Non-op. Exp.					
49	**Total Expenses Before Transfers**	**17,955**	**898**		**17,057**	**5%**
50						
51	Internal Allocations & Sales Summary					
52	Provisions for Replacement & Depreciation Grouping					
53	Debt Service Grouping					
54	Transfers To/From Operations Grouping					
55	**Total Funding Transfers**					
56						
57	**Total Expenses After Transfers**	**17,955**	**898**		**17,057**	**5%**
58	**B20 - Designated Operating Statement of Activities Net Result**	**(5,045)**	**(10,782)**		**5,737**	**214%**

UNIVERSITY OF WYOMING

UW Budget to Actuals

Board of Trustees

C1040 - Haub School of Environment & Natural Resources Subdivision

	A	B	C	D	E	F	
		FY2027					
1	Summary Level Natural Accounts by Fund Class	Budget Amount	Quarter 1 YTD Actuals Amount	Quarter 1 YTD Encu	Budget to Actuals Variance Amount	Budget to Actuals Variance Percent	
2	**FC105 - Unrestricted Operating**						
3	Tuition & Educational Fees Net Summary						
4	Sales of Goods & Services Summary						
5	Grants & Contracts Summary						
6	Other Operating Revenue Summary						
7	Non Operating Revenues Summary						
8	Appropriations Summary						
9	Gifts Summary						
10	Investment Income Summary						
11	Other Non Operating Revenues Summary						
12	Internal Distributions	(334,032)			(334,032)	0%	
13	**Total Revenue**	**(334,032)**			**(334,032)**	**0%**	
14							
15	Salary & Wages Summary	2,594,705	614,736		1,979,969	24%	
16	Services, Travel, and Supplies	20,700	23,788	40,919	(44,006)	313%	
17	Util., Repair & Maint., and Rentals	100	29	(29)	100	0%	
18	Int., Claims, Other Exp., Subcontracts, Depr. & Amort.	2,250	395		1,855	18%	
19	Cap. Exp., Discont. Op., and Other Non-op. Exp.						
20	**Total Expenses Before Transfers**	**2,617,755**	**638,948**	**40,890**	**1,937,917**	**26%**	
21							
22	Internal Allocations & Sales Summary	(308,827)	8,750		(317,577)	-3%	
23	Provisions for Replacement & Depreciation Grouping						
24	Debt Service Grouping						
25	Transfers To/From Operations Grouping						
26	**Total Funding Transfers**	**(308,827)**	**8,750**		**(317,577)**	**-3%**	
27							
28	**Total Expenses After Transfers**	**2,308,928**	**647,697**	**40,890**	**1,620,341**	**30%**	
29	**FC105 - Unrestricted Operating Statement of Activities Net Result**	**1,974,896**	**647,697**	**40,890**	**1,286,309**	**35%**	
30							
31	**B20 - Designated Operating**						
32	Tuition & Educational Fees Net Summary	(90,000)	(46,809)		(43,191)	52%	
33	Sales of Goods & Services Summary	(59,750)	(53,249)		(6,501)	89%	
34	Grants & Contracts Summary	(55,000)			(55,000)	0%	
35	Other Operating Revenue Summary						
36	Non Operating Revenues Summary						
37	Appropriations Summary						
38	Gifts Summary						
39	Investment Income Summary						
40	Other Non Operating Revenues Summary						
41	Internal Distributions						
42	**Total Revenue**	**(204,750)**	**(100,058)**		**(104,692)**	**49%**	
43							
44	Salary & Wages Summary	172,790	64,696		108,093	37%	1
45	Services, Travel, and Supplies	124,730	4,512	13,000	107,218	14%	
46	Util., Repair & Maint., and Rentals		40		(40)		
47	Int., Claims, Other Exp., Subcontracts, Depr. & Amort.	17,710	416		17,294	2%	
48	Cap. Exp., Discont. Op., and Other Non-op. Exp.						
49	**Total Expenses Before Transfers**	**315,230**	**69,665**	**13,000**	**232,564**	**26%**	
50							
51	Internal Allocations & Sales Summary	28,065	74,970		(46,905)	267%	
52	Provisions for Replacement & Depreciation Grouping						
53	Debt Service Grouping						
54	Transfers To/From Operations Grouping	(7,800)			(7,800)	0%	
55	**Total Funding Transfers**	**20,265**	**74,970**		**(54,705)**	**370%**	
56							
57	**Total Expenses After Transfers**	**335,495**	**144,635**	**13,000**	**177,859**	**47%**	
58	**B20 - Designated Operating Statement of Activities Net Result**	**130,745**	**44,578**	**13,000**	**73,167**	**44%**	

1. The variance in salary on the Haub School's Designated Operating account rollup is due to the three members of the Wyoming Conservation Corps salary for September being placed on the project residuals account while wait for the grant that is their main source of funding to be set up. That grant was set up on 10/16/26 and that salary amount will now be removed, bringing us back within the expected expense amount.

UNIVERSITY OF WYOMING

UW Budget to Actuals

C1060 - School of Computing Subdivision

Board of Trustees

	A	B	C	D	E	F	
		FY2027					
1	Summary Level Natural Accounts by Fund Class	Budget Amount	Quarter 1 YTD Actuals Amount	Quarter 1 YTD Encu	Budget to Actuals Variance Amount	Budget to Actuals Variance Percent	
2	**FC105 - Unrestricted Operating**						
3	Tuition & Educational Fees Net Summary	71,930	19,143		52,787	27%	
4	Sales of Goods & Services Summary						
5	Grants & Contracts Summary						
6	Other Operating Revenue Summary						
7	Non Operating Revenues Summary						
8	Appropriations Summary						
9	Gifts Summary						
10	Investment Income Summary						
11	Other Non Operating Revenues Summary						
12	Internal Distributions	(957,087)			(957,087)	0%	1
13	**Total Revenue**	**(885,157)**	**19,143**		**(904,300)**	**-2%**	
14							
15	Salary & Wages Summary	3,795,503	778,914		3,016,589	21%	
16	Services, Travel, and Supplies	119,153	60,431	7,586	51,136	57%	
17	Util., Repair & Maint., and Rentals						
18	Int., Claims, Other Exp., Subcontracts, Depr. & Amort.	36,819	4,434		32,385	12%	
19	Cap. Exp., Discont. Op., and Other Non-op. Exp.						
20	**Total Expenses Before Transfers**	**3,951,475**	**843,780**	**7,586**	**3,100,110**	**22%**	
21							
22	Internal Allocations & Sales Summary	42,500	17,800		24,700	42%	
23	Provisions for Replacement & Depreciation Grouping						
24	Debt Service Grouping						
25	Transfers To/From Operations Grouping						
26	**Total Funding Transfers**	**42,500**	**17,800**		**24,700**	**42%**	
27							
28	**Total Expenses After Transfers**	**3,993,975**	**861,579**	**7,586**	**3,124,810**	**22%**	
29	**FC105 - Unrestricted Operating Statement of Activities Net Result**	**3,108,818**	**880,722**	**7,586**	**2,220,511**	**29%**	
30							
31	**B20 - Designated Operating**						
32	Tuition & Educational Fees Net Summary	22,000	(25,050)		47,050	-114%	
33	Sales of Goods & Services Summary						
34	Grants & Contracts Summary	(43,500)			(43,500)	0%	
35	Other Operating Revenue Summary	(17,000)			(17,000)	0%	
36	Non Operating Revenues Summary						
37	Appropriations Summary						
38	Gifts Summary						
39	Investment Income Summary						
40	Other Non Operating Revenues Summary						
41	Internal Distributions						
42	**Total Revenue**	**(38,500)**	**(25,050)**		**(13,450)**	**65%**	
43							
44	Salary & Wages Summary	689,232	151,219		538,013	22%	
45	Services, Travel, and Supplies	447,169	42,299		404,870	9%	
46	Util., Repair & Maint., and Rentals						
47	Int., Claims, Other Exp., Subcontracts, Depr. & Amort.	5,000	23,466		(18,466)	469%	
48	Cap. Exp., Discont. Op., and Other Non-op. Exp.						
49	**Total Expenses Before Transfers**	**1,141,401**	**216,984**		**924,417**	**19%**	
50							
51	Internal Allocations & Sales Summary	5,000	180		4,820	4%	
52	Provisions for Replacement & Depreciation Grouping						
53	Debt Service Grouping						
54	Transfers To/From Operations Grouping						
55	**Total Funding Transfers**	**5,000**	**180**		**4,820**	**4%**	
56							
57	**Total Expenses After Transfers**	**1,146,401**	**217,165**		**929,237**	**19%**	
58	**B20 - Designated Operating Statement of Activities Net Result**	**1,107,901**	**192,115**		**915,787**	**17%**	

1. Distance tuition transfer hasn't posted, internal budget reduction.

UNIVERSITY OF WYOMING

UW Budget to Actuals

Board of Trustees

C1200 - College of Agriculture, Life Sciences & Natural Resources Subdivision

	A	B	C	D	E	F	
		FY2027					
1	Summary Level Natural Accounts by Fund Class	Budget Amount	Quarter 1 YTD Actuals Amount	Quarter 1 YTD Encu	Budget to Actuals Variance Amount	Budget to Actuals Variance Percent	
2	**FC105 - Unrestricted Operating**						
3	Tuition & Educational Fees Net Summary	77,533	19,984		57,549	26%	
4	Sales of Goods & Services Summary						
5	Grants & Contracts Summary						
6	Other Operating Revenue Summary	(2,454,228)	(415,972)		(2,038,256)	17%	1
7	Non Operating Revenues Summary						
8	Appropriations Summary	(2,660,000)	(665,000)		(1,995,000)	25%	
9	Gifts Summary						
10	Investment Income Summary	(700,000)	(175,000)		(525,000)	25%	
11	Other Non Operating Revenues Summary						
12	Internal Distributions	(2,000,688)			(2,000,688)	0%	2
13	**Total Revenue**	**(7,737,383)**	**(1,235,988)**		**(6,501,395)**	**16%**	
14							
15	Salary & Wages Summary	35,256,602	8,748,787		26,507,815	25%	
16	Services, Travel, and Supplies	2,636,283	601,889	54,754	1,979,640	25%	
17	Util., Repair & Maint., and Rentals	590,470	126,143	17,591	446,735	24%	
18	Int., Claims, Other Exp., Subcontracts, Depr. & Amort.	580,180	249,186	74,391	256,603	56%	3
19	Cap. Exp., Discont. Op., and Other Non-op. Exp.						
20	**Total Expenses Before Transfers**	**39,063,535**	**9,726,005**	**146,737**	**29,190,792**	**25%**	
21							
22	Internal Allocations & Sales Summary	803,181	236,861		566,320	29%	
23	Provisions for Replacement & Depreciation Grouping						
24	Debt Service Grouping						
25	Transfers To/From Operations Grouping	(583,239)	136,311		(719,550)	-23%	4
26	**Total Funding Transfers**	**219,942**	**373,172**		**(153,230)**	**170%**	
27							
28	**Total Expenses After Transfers**	**39,283,477**	**10,099,177**	**146,737**	**29,037,563**	**26%**	
29	**FC105 - Unrestricted Operating Statement of Activities Net Result**	**31,546,094**	**8,863,189**	**146,737**	**22,536,168**	**29%**	
30							
31	**B20 - Designated Operating**						
32	Tuition & Educational Fees Net Summary	(440,693)	(210,068)		(230,625)	48%	
33	Sales of Goods & Services Summary	(317,600)	(103,510)		(214,090)	33%	
34	Grants & Contracts Summary	(979,981)			(979,981)	0%	5
35	Other Operating Revenue Summary	(1,091,648)	(170,455)		(921,193)	16%	6
36	Non Operating Revenues Summary						
37	Appropriations Summary						
38	Gifts Summary		(12,177)		12,177		
39	Investment Income Summary						
40	Other Non Operating Revenues Summary						
41	Internal Distributions						
42	**Total Revenue**	**(2,829,922)**	**(496,210)**		**(2,333,712)**	**18%**	
43							
44	Salary & Wages Summary	1,434,183	363,643		1,070,539	25%	
45	Services, Travel, and Supplies	1,893,554	530,800	141,301	1,221,453	35%	
46	Util., Repair & Maint., and Rentals	213,900	36,641	35,185	142,074	34%	
47	Int., Claims, Other Exp., Subcontracts, Depr. & Amort.	273,050	55,643	7,018	210,390	23%	
48	Cap. Exp., Discont. Op., and Other Non-op. Exp.		200		(200)		
49	**Total Expenses Before Transfers**	**3,814,687**	**986,928**	**183,503**	**2,644,256**	**31%**	
50							
51	Internal Allocations & Sales Summary	(880,682)	47,732		(928,414)	-5%	7
52	Provisions for Replacement & Depreciation Grouping						
53	Debt Service Grouping						
54	Transfers To/From Operations Grouping	1,277,545	397,399		880,146	31%	
55	**Total Funding Transfers**	**396,863**	**445,131**		**(48,268)**	**112%**	
56							
57	**Total Expenses After Transfers**	**4,211,550**	**1,432,059**	**183,503**	**2,595,987**	**38%**	
58	**B20 - Designated Operating Statement of Activities Net Result**	**1,381,628**	**935,850**	**183,503**	**262,275**	**81%**	

1. UW Extension bills after quarter end for reimbursements of County employee salaries.
2. Internal budget reduction of $1,427,588. Distance tuition has not yet been transferred estimated at $573,100.
3. Annual maintenance agreements for WSVL often become due in Q1. There are some expenses that will be moved to the NAHLN grant (a Farm Bill grant) that was delayed; corrections of $47,115.52 were submitted in Q2 to this grant from the URO.
4. A non-mandatory transfer from reserves is budgeted of over $1.157 million that will not be determined if it will be used until the end of FY27. Transfer out for Startup will not happen until late May 2027.
5. First quarter distributions of indirect cost return are not posted until October.
6. Sales of crops and livestock happen later in the Fall.
7. Internal sales of crops and livestock happen later in the Fall. Transfer in for Startup will not happen until late May 2027.

UNIVERSITY OF WYOMING

UW Budget to Actuals
Board of Trustees

C1300 - College of Arts & Sciences Subdivision

	A	B	C	D	E	F	
		FY2027					
1	Summary Level Natural Accounts by Fund Class	Budget Amount	Quarter 1 YTD Actuals Amount	Quarter 1 YTD Encu	Budget to Actuals Variance Amount	Budget to Actuals Variance Percent	
2	**FC105 - Unrestricted Operating**						
3	Tuition & Educational Fees Net Summary	165,300	60,214		105,086	36%	
4	Sales of Goods & Services Summary						
5	Grants & Contracts Summary						
6	Other Operating Revenue Summary						
7	Non Operating Revenues Summary						
8	Appropriations Summary						
9	Gifts Summary						
10	Investment Income Summary						
11	Other Non Operating Revenues Summary						
12	Internal Distributions	(2,660,484)			(2,660,484)	0%	1
13	**Total Revenue**	**(2,495,184)**	**60,214**		**(2,555,398)**	**-2%**	
14							
15	Salary & Wages Summary	27,359,548	7,130,957		20,228,590	26%	
16	Services, Travel, and Supplies	1,110,543	119,448	14,645	976,451	12%	
17	Util., Repair & Maint., and Rentals	32,350	8,611	13,907	9,832	70%	
18	Int., Claims, Other Exp., Subcontracts, Depr. & Amort.	168,564	35,615		132,949	21%	
19	Cap. Exp., Discont. Op., and Other Non-op. Exp.						
20	**Total Expenses Before Transfers**	**28,671,005**	**7,294,631**	**28,551**	**21,347,823**	**26%**	
21							
22	Internal Allocations & Sales Summary	(1,134,149)	71,970		(1,206,119)	-6%	2
23	Provisions for Replacement & Depreciation Grouping						
24	Debt Service Grouping						
25	Transfers To/From Operations Grouping						
26	**Total Funding Transfers**	**(1,134,149)**	**71,970**		**(1,206,119)**	**-6%**	
27							
28	**Total Expenses After Transfers**	**27,536,856**	**7,366,601**	**28,551**	**20,141,703**	**27%**	
29	**FC105 - Unrestricted Operating Statement of Activities Net Result**	**25,041,672**	**7,426,816**	**28,551**	**17,586,305**	**30%**	
30							
31	**B20 - Designated Operating**						
32	Tuition & Educational Fees Net Summary	(883,777)	(382,529)		(501,248)	43%	
33	Sales of Goods & Services Summary	(238,000)	(25,504)		(212,496)	11%	
34	Grants & Contracts Summary	(54,000)			(54,000)	0%	
35	Other Operating Revenue Summary	(79,561)	(7,862)		(71,699)	10%	
36	Non Operating Revenues Summary						
37	Appropriations Summary						
38	Gifts Summary						
39	Investment Income Summary						
40	Other Non Operating Revenues Summary						
41	Internal Distributions						
42	**Total Revenue**	**(1,255,338)**	**(415,894)**		**(839,444)**	**33%**	
43							
44	Salary & Wages Summary	786,699	88,225		698,474	11%	
45	Services, Travel, and Supplies	1,042,550	157,692	53,663	831,195	20%	
46	Util., Repair & Maint., and Rentals	15,000	198		14,802	1%	
47	Int., Claims, Other Exp., Subcontracts, Depr. & Amort.	85,473	10,544		74,929	12%	
48	Cap. Exp., Discont. Op., and Other Non-op. Exp.						
49	**Total Expenses Before Transfers**	**1,929,722**	**256,659**	**53,663**	**1,619,401**	**16%**	
50							
51	Internal Allocations & Sales Summary	(158,568)	(55,333)		(103,235)	35%	
52	Provisions for Replacement & Depreciation Grouping						
53	Debt Service Grouping						
54	Transfers To/From Operations Grouping						
55	**Total Funding Transfers**	**(158,568)**	**(55,333)**		**(103,235)**	**35%**	
56							
57	**Total Expenses After Transfers**	**1,771,154**	**201,326**	**53,663**	**1,516,165**	**14%**	
58	**B20 - Designated Operating Statement of Activities Net Result**	**515,816**	**(214,568)**	**53,663**	**676,722**	**-31%**	

1. Annual distance and summer tuition of approximately $2 million has not been posted to the general ledger. The remainder is the FY27 budget reduction that will not actually be received as revenue.
2. Transfer of graduate assistantship funding from Graduate Education will not occur until May 2027 causing a variance.

UNIVERSITY OF WYOMING

UW Budget to Actuals
Board of Trustees

C1400 - College of Business Subdivision

	A	B	C	D	E	F	
		FY2027					
1	Summary Level Natural Accounts by Fund Class	Budget Amount	Quarter 1 YTD Actuals Amount	Quarter 1 YTD Encu	Budget to Actuals Variance Amount	Budget to Actuals Variance Percent	
2	**FC105 - Unrestricted Operating**						
3	Tuition & Educational Fees Net Summary	(2,685,167)	(1,152,142)		(1,533,025)	43%	
4	Sales of Goods & Services Summary						
5	Grants & Contracts Summary						
6	Other Operating Revenue Summary						
7	Non Operating Revenues Summary						
8	Appropriations Summary						
9	Gifts Summary						
10	Investment Income Summary						
11	Other Non Operating Revenues Summary						
12	Internal Distributions	(1,119,424)			(1,119,424)	0%	1
13	**Total Revenue**	**(3,804,591)**	**(1,152,142)**		**(2,652,449)**	**30%**	
14							
15	Salary & Wages Summary	16,324,510	4,029,690		12,294,820	25%	
16	Services, Travel, and Supplies	1,204,000	275,819	362,135	566,046	53%	
17	Util., Repair & Maint., and Rentals		1,140		(1,140)		
18	Int., Claims, Other Exp., Subcontracts, Depr. & Amort.	104,000	14,489		89,511	14%	
19	Cap. Exp., Discont. Op., and Other Non-op. Exp.						
20	**Total Expenses Before Transfers**	**17,632,510**	**4,321,138**	**362,135**	**12,949,237**	**27%**	
21							
22	Internal Allocations & Sales Summary	(112,894)	48,962		(161,856)	-43%	
23	Provisions for Replacement & Depreciation Grouping						
24	Debt Service Grouping						
25	Transfers To/From Operations Grouping	(791,000)			(791,000)	0%	2
26	**Total Funding Transfers**	**(903,894)**	**48,962**		**(952,856)**	**-5%**	
27							
28	**Total Expenses After Transfers**	**16,728,616**	**4,370,100**	**362,135**	**11,996,381**	**28%**	
29	**FC105 - Unrestricted Operating Statement of Activities Net Result**	**12,924,025**	**3,217,958**	**362,135**	**9,343,932**	**28%**	
30							
31	**B20 - Designated Operating**						
32	Tuition & Educational Fees Net Summary	(743,000)	(369,885)		(373,115)	50%	
33	Sales of Goods & Services Summary	(370,000)	(110,000)		(260,000)	30%	
34	Grants & Contracts Summary	(28,530)			(28,530)	0%	
35	Other Operating Revenue Summary						
36	Non Operating Revenues Summary						
37	Appropriations Summary						
38	Gifts Summary						
39	Investment Income Summary						
40	Other Non Operating Revenues Summary						
41	Internal Distributions						
42	**Total Revenue**	**(1,141,530)**	**(479,885)**		**(661,645)**	**42%**	
43							
44	Salary & Wages Summary	1,014,542	281,403		733,139	28%	3
45	Services, Travel, and Supplies	237,500	31,370		206,130	13%	
46	Util., Repair & Maint., and Rentals						
47	Int., Claims, Other Exp., Subcontracts, Depr. & Amort.	13,000			13,000	0%	
48	Cap. Exp., Discont. Op., and Other Non-op. Exp.						
49	**Total Expenses Before Transfers**	**1,265,042**	**312,773**		**952,269**	**25%**	
50							
51	Internal Allocations & Sales Summary	(38,700)	637		(39,337)	-2%	
52	Provisions for Replacement & Depreciation Grouping						
53	Debt Service Grouping						
54	Transfers To/From Operations Grouping						
55	**Total Funding Transfers**	**(38,700)**	**637**		**(39,337)**	**-2%**	
56							
57	**Total Expenses After Transfers**	**1,226,342**	**313,410**		**912,932**	**26%**	
58	**B20 - Designated Operating Statement of Activities Net Result**	**84,812**	**(166,475)**		**251,287**	**-196%**	

1. This variance is driven by a combination of the distance tuition transfer amounts, which have not yet posted to the General Ledger, and the internal budget reduction mechanism found in this line.
2. BoT approved funds for 3 positions from 2 years ago. Transfer request is routing for completion.
3. Slightly over budgeted amount through Q1 (28%) due to difference between budgeted staff salaries and raises.

UNIVERSITY OF WYOMING

UW Budget to Actuals
Board of Trustees

C1500 - College of Education Subdivision

		FY2027					
1	Summary Level Natural Accounts by Fund Class	Budget Amount	Quarter 1 YTD Actuals Amount	Quarter 1 YTD Encu	Budget to Actuals Variance Amount	Budget to Actuals Variance Percent	
2	**FC105 - Unrestricted Operating**						
3	Tuition & Educational Fees Net Summary	(1,713,580)	(748,556)		(965,024)	44%	
4	Sales of Goods & Services Summary	(600)	(54)		(546)	9%	
5	Grants & Contracts Summary						
6	Other Operating Revenue Summary						
7	Non Operating Revenues Summary						
8	Appropriations Summary						
9	Gifts Summary						
10	Investment Income Summary						
11	Other Non Operating Revenues Summary	(786,842)	(207,893)		(578,949)	26%	
12	Internal Distributions	(1,841,227)			(1,841,227)	0%	1
13	**Total Revenue**	**(4,342,249)**	**(956,502)**		**(3,385,747)**	**22%**	
14							
15	Salary & Wages Summary	10,360,162	2,606,026		7,754,136	25%	
16	Services, Travel, and Supplies	893,548	140,694	(5,613)	758,466	15%	
17	Util., Repair & Maint., and Rentals	12,400	9,590	500	2,310	81%	
18	Int., Claims, Other Exp., Subcontracts, Depr. & Amort.	151,199	23,312	5,680	122,207	19%	
19	Cap. Exp., Discont. Op., and Other Non-op. Exp.						
20	**Total Expenses Before Transfers**	**11,417,309**	**2,779,622**	**567**	**8,637,120**	**24%**	
21							
22	Internal Allocations & Sales Summary	197,958	34,140		163,818	17%	
23	Provisions for Replacement & Depreciation Grouping						
24	Debt Service Grouping						
25	Transfers To/From Operations Grouping	(119,594)			(119,594)	0%	
26	**Total Funding Transfers**	**78,364**	**34,140**		**44,224**	**44%**	
27							
28	**Total Expenses After Transfers**	**11,495,673**	**2,813,762**	**567**	**8,681,344**	**24%**	
29	**FC105 - Unrestricted Operating Statement of Activities Net Result**	**7,153,424**	**1,857,260**	**567**	**5,295,597**	**26%**	
30							
31	**B20 - Designated Operating**						
32	Tuition & Educational Fees Net Summary	(199,004)	(96,148)		(102,856)	48%	
33	Sales of Goods & Services Summary		(3,940)		3,940		
34	Grants & Contracts Summary						
35	Other Operating Revenue Summary	(202,932)	(98,367)		(104,565)	48%	
36	Non Operating Revenues Summary						
37	Appropriations Summary						
38	Gifts Summary						
39	Investment Income Summary						
40	Other Non Operating Revenues Summary						
41	Internal Distributions						
42	**Total Revenue**	**(401,936)**	**(198,455)**		**(203,481)**	**49%**	
43							
44	Salary & Wages Summary	397,307	61,540		335,767	15%	
45	Services, Travel, and Supplies	454,277	19,659	53,670	380,947	16%	
46	Util., Repair & Maint., and Rentals	4,000			4,000	0%	
47	Int., Claims, Other Exp., Subcontracts, Depr. & Amort.	37,440	4,815		32,625	13%	
48	Cap. Exp., Discont. Op., and Other Non-op. Exp.						
49	**Total Expenses Before Transfers**	**893,023**	**86,015**	**53,670**	**753,338**	**16%**	
50							
51	Internal Allocations & Sales Summary	(26,427)	(3,096)		(23,331)	12%	
52	Provisions for Replacement & Depreciation Grouping						
53	Debt Service Grouping						
54	Transfers To/From Operations Grouping						
55	**Total Funding Transfers**	**(26,427)**	**(3,096)**		**(23,331)**	**12%**	
56							
57	**Total Expenses After Transfers**	**866,596**	**82,918**	**53,670**	**730,008**	**16%**	
58	**B20 - Designated Operating Statement of Activities Net Result**	**464,660**	**(115,537)**	**53,670**	**526,526**	**-13%**	

1. This variance reflects the pending Distance Tuition Transfer and the Internal Budget Reduction, which will not be processed as a transfer.

UNIVERSITY OF WYOMING

UW Budget to Actuals
Board of Trustees

C1600 - College of Engineering & Physical Sciences Subdivision

	A	B	C	D	E	F	
		FY2027					
1	Summary Level Natural Accounts by Fund Class	Budget Amount	Quarter 1 YTD Actuals Amount	Quarter 1 YTD Encumbered Amount	Budget to Actuals Variance Amount	Budget to Actuals Variance Percent	
2	**FC105 - Unrestricted Operating**						
3	Tuition & Educational Fees Net Summary	(145,224)	(105,274)		(39,950)	72%	
4	Sales of Goods & Services Summary	(1,000)	(5,407)		4,407	541%	
5	Grants & Contracts Summary						
6	Other Operating Revenue Summary						
7	Non Operating Revenues Summary						
8	Appropriations Summary						
9	Gifts Summary						
10	Investment Income Summary						
11	Other Non Operating Revenues Summary						
12	Internal Distributions	(5,039,770)			(5,039,770)	0%	1
13	**Total Revenue**	**(5,185,994)**	**(110,681)**		**(5,075,313)**	**2%**	
14							
15	Salary & Wages Summary	26,521,436	6,079,844		20,441,592	23%	
16	Services, Travel, and Supplies	500,809	88,176	27,466	385,167	23%	
17	Util., Repair & Maint., and Rentals	15,170	87		15,083	1%	
18	Int., Claims, Other Exp., Subcontracts, Depr. & Amort.	114,950	3,442		111,508	3%	
19	Cap. Exp., Discont. Op., and Other Non-op. Exp.		1,220		(1,220)		
20	**Total Expenses Before Transfers**	**27,152,365**	**6,172,768**	**27,466**	**20,952,131**	**23%**	
21							
22	Internal Allocations & Sales Summary	(1,026,237)	60,372		(1,086,609)	-6%	2
23	Provisions for Replacement & Depreciation Grouping						
24	Debt Service Grouping						
25	Transfers To/From Operations Grouping	(400,000)	13,591		(413,591)	-3%	3
26	**Total Funding Transfers**	**(1,426,237)**	**73,963**		**(1,500,200)**	**-5%**	
27							
28	**Total Expenses After Transfers**	**25,726,128**	**6,246,731**	**27,466**	**19,451,930**	**24%**	
29	**FC105 - Unrestricted Operating Statement of Activities Net Result**	**20,540,134**	**6,136,051**	**27,466**	**14,376,617**	**30%**	
30							
31	**B20 - Designated Operating**						
32	Tuition & Educational Fees Net Summary	(255,723)	(146,653)		(109,070)	57%	
33	Sales of Goods & Services Summary	(307,100)	(38,199)		(268,901)	12%	
34	Grants & Contracts Summary	(1,058,000)			(1,058,000)	0%	4
35	Other Operating Revenue Summary		(20,876)		20,876		
36	Non Operating Revenues Summary						
37	Appropriations Summary	(9,292,352)	(2,323,088)		(6,969,264)	25%	
38	Gifts Summary						
39	Investment Income Summary						
40	Other Non Operating Revenues Summary						
41	Internal Distributions						
42	**Total Revenue**	**(10,913,175)**	**(2,528,816)**		**(8,384,359)**	**23%**	
43							
44	Salary & Wages Summary	8,386,519	2,418,914		5,967,605	29%	5
45	Services, Travel, and Supplies	1,624,530	574,092	78,615	971,823	40%	6
46	Util., Repair & Maint., and Rentals	183,287	63,747	9,650	109,890	40%	
47	Int., Claims, Other Exp., Subcontracts, Depr. & Amort.	431,724	336,055	494,165	(398,496)	192%	7
48	Cap. Exp., Discont. Op., and Other Non-op. Exp.		3,070		(3,070)		
49	**Total Expenses Before Transfers**	**10,626,060**	**3,395,879**	**582,429**	**6,647,753**	**37%**	
50							
51	Internal Allocations & Sales Summary	(309,192)	(122,988)		(186,204)	40%	
52	Provisions for Replacement & Depreciation Grouping						
53	Debt Service Grouping						
54	Transfers To/From Operations Grouping	596,305	245,162		351,143	41%	
55	**Total Funding Transfers**	**287,113**	**122,174**		**164,939**	**43%**	
56							
57	**Total Expenses After Transfers**	**10,913,173**	**3,518,053**	**582,429**	**6,812,692**	**38%**	
58	**B20 - Designated Operating Statement of Activities Net Result**	**(2)**	**989,237**	**582,429**	**(1,571,668)**		

1. Combination of distance tuition transfer amounts that have not yet posted and internal budget reductions.
2. Distance tuition transfers to departments will happen in Q2, and GA transfer will be in Q4.
3. Transfer of capital assest purchased in FY26, transfer from reserves for project will happen in Q3 or Q4.
4. First quarter distributions of indirect cost return are not posted until October.
5. Increase in FT salaries on Tier 1 due to internal budget reduction.
6. Non capital equip ordered in FY26 paid in FY27, and ESP4T expenses (summer program).
7. Fall T&F on start up accounts (050001), annual maintenance agreement payments paid in Qtr 1.

UNIVERSITY OF WYOMING

UW Budget to Actuals
Board of Trustees

C1700 - College of Health Sciences Subdivision

	A	B	C	D	E	F	
		FY2027					
1	Summary Level Natural Accounts by Fund Class	Budget Amount	Quarter 1 YTD Actuals Amount	Quarter 1 YTD Encumbered Amount	Budget to Actuals Variance Amount	Budget to Actuals Variance Percent	
2	**FC105 - Unrestricted Operating**						
3	Tuition & Educational Fees Net Summary	(2,191,697)	(1,834,273)		(357,424)	84%	
4	Sales of Goods & Services Summary						
5	Grants & Contracts Summary						
6	Other Operating Revenue Summary						
7	Non Operating Revenues Summary						
8	Appropriations Summary	(17,022,483)	(4,031,895)		(12,990,588)	24%	1
9	Gifts Summary						
10	Investment Income Summary						
11	Other Non Operating Revenues Summary						
12	Internal Distributions	(2,324,870)			(2,324,870)	0%	2
13	**Total Revenue**	**(21,539,050)**	**(5,866,168)**		**(15,672,883)**	**27%**	
14							
15	Salary & Wages Summary	25,722,538	6,574,877		19,147,662	26%	
16	Services, Travel, and Supplies	9,062,707	3,714,406	4,898,916	449,386	95%	3
17	Util., Repair & Maint., and Rentals	14,870	857	338	13,674	8%	
18	Int., Claims, Other Exp., Subcontracts, Depr. & Amort.	247,842	26,135		221,707	11%	
19	Cap. Exp., Discont. Op., and Other Non-op. Exp.						
20	**Total Expenses Before Transfers**	**35,047,957**	**10,316,274**	**4,899,254**	**19,832,429**	**43%**	
21							
22	Internal Allocations & Sales Summary	(65,898)	37,738		(103,636)	-57%	
23	Provisions for Replacement & Depreciation Grouping						
24	Debt Service Grouping						
25	Transfers To/From Operations Grouping						
26	**Total Funding Transfers**	**(65,898)**	**37,738**		**(103,636)**	**-57%**	
27							
28	**Total Expenses After Transfers**	**34,982,059**	**10,354,012**	**4,899,254**	**19,728,793**	**44%**	
29	**FC105 - Unrestricted Operating Statement of Activities Net Result**	**13,443,009**	**4,487,845**	**4,899,254**	**4,055,911**	**70%**	
30							
31	**B20 - Designated Operating**						
32	Tuition & Educational Fees Net Summary	(3,302,337)	(858,790)		(2,443,547)	26%	
33	Sales of Goods & Services Summary	(590,000)	(80,678)		(509,322)	14%	
34	Grants & Contracts Summary	(102,500)			(102,500)	0%	
35	Other Operating Revenue Summary	(221,228)	(70,426)		(150,802)	32%	
36	Non Operating Revenues Summary						
37	Appropriations Summary						
38	Gifts Summary						
39	Investment Income Summary						
40	Other Non Operating Revenues Summary						
41	Internal Distributions						
42	**Total Revenue**	**(4,216,065)**	**(1,009,893)**		**(3,206,172)**	**24%**	
43							
44	Salary & Wages Summary	4,491,962	1,263,473		3,228,489	28%	4
45	Services, Travel, and Supplies	2,833,521	552,526	258,089	2,022,906	29%	
46	Util., Repair & Maint., and Rentals	17,400	13,981	10,500	(7,081)	141%	
47	Int., Claims, Other Exp., Subcontracts, Depr. & Amort.	1,572,916	55,167		1,517,749	4%	
48	Cap. Exp., Discont. Op., and Other Non-op. Exp.						
49	**Total Expenses Before Transfers**	**8,915,799**	**1,885,146**	**268,589**	**6,762,063**	**24%**	
50							
51	Internal Allocations & Sales Summary	(2,543,745)	(122,269)		(2,421,476)	5%	5
52	Provisions for Replacement & Depreciation Grouping						
53	Debt Service Grouping						
54	Transfers To/From Operations Grouping	(806,458)	75,200		(881,658)	-9%	6
55	**Total Funding Transfers**	**(3,350,203)**	**(47,069)**		**(3,303,134)**	**1%**	
56							
57	**Total Expenses After Transfers**	**5,565,596**	**1,838,077**	**268,589**	**3,458,929**	**38%**	
58	**B20 - Designated Operating Statement of Activities Net Result**	**1,349,531**	**828,184**	**268,589**	**252,758**	**81%**	

1. State Appropriation draw down completed quaterly on actual expenditures 24%.
2. Internal Distribution - Distance Revenue allocation $1,121,000 and Budget Reduction $1,203,870- nothing completed.
3. WWAMI encumbrance of $4,898,916 Payment to the University of Washington.
4. Communication Disorders- 105-000001 cuts moved faculty onto clinic revenue $131,160 use 119% -WIND salary use at 86% higher due to gap funding between grants.
5. GME - no funds transferred from EHCW $2,594,658 budgeted - Student Health Pharmacy only 4% internal allocation completed with other departments.
6. Dean's Office no funds transferred for start-up accounts $698,054 - WWAMI transferred $75,200 for a renovation of conference room not budgeted.

UNIVERSITY OF WYOMING

UW Budget to Actuals
Board of Trustees

C1800 - College of Law Subdivision

	A	B	C	D	E	F
		FY2027				
1	Summary Level Natural Accounts by Fund Class	Budget Amount	Quarter 1 YTD Actuals Amount	Quarter 1 YTD Encu	Budget to Actuals Variance Amount	Budget to Actuals Variance Percent
2	**FC105 - Unrestricted Operating**					
3	Tuition & Educational Fees Net Summary	(4,802,280)	(2,618,265)		(2,184,015)	55%
4	Sales of Goods & Services Summary					
5	Grants & Contracts Summary					
6	Other Operating Revenue Summary					
7	Non Operating Revenues Summary					
8	Appropriations Summary					
9	Gifts Summary					
10	Investment Income Summary					
11	Other Non Operating Revenues Summary					
12	Internal Distributions	(3,520)			(3,520)	0%
13	**Total Revenue**	**(4,805,800)**	**(2,618,265)**		**(2,187,535)**	**54%**
14						
15	Salary & Wages Summary	5,907,743	1,379,947		4,527,796	23%
16	Services, Travel, and Supplies	923,399	239,413	260,214	423,771	54%
17	Util., Repair & Maint., and Rentals	1,000			1,000	0%
18	Int., Claims, Other Exp., Subcontracts, Depr. & Amort.	84,289	1,167		83,122	1%
19	Cap. Exp., Discont. Op., and Other Non-op. Exp.					
20	**Total Expenses Before Transfers**	**6,916,431**	**1,620,527**	**260,214**	**5,035,690**	**27%**
21						
22	Internal Allocations & Sales Summary	39,800	8,110		31,690	20%
23	Provisions for Replacement & Depreciation Grouping					
24	Debt Service Grouping					
25	Transfers To/From Operations Grouping					
26	**Total Funding Transfers**	**39,800**	**8,110**		**31,690**	**20%**
27						
28	**Total Expenses After Transfers**	**6,956,231**	**1,628,637**	**260,214**	**5,067,380**	**27%**
29	**FC105 - Unrestricted Operating Statement of Activities Net Result**	**2,150,431**	**(989,628)**	**260,214**	**2,879,844**	**-34%**
30						
31	**B20 - Designated Operating**					
32	Tuition & Educational Fees Net Summary	(139,128)	(69,381)		(69,747)	50%
33	Sales of Goods & Services Summary	(6,874)	(449)		(6,425)	7%
34	Grants & Contracts Summary					
35	Other Operating Revenue Summary	(22,500)	(10,350)		(12,150)	46%
36	Non Operating Revenues Summary					
37	Appropriations Summary					
38	Gifts Summary					
39	Investment Income Summary					
40	Other Non Operating Revenues Summary					
41	Internal Distributions					
42	**Total Revenue**	**(168,502)**	**(80,181)**		**(88,321)**	**48%**
43						
44	Salary & Wages Summary					
45	Services, Travel, and Supplies	156,975	63,574	150	93,251	41%
46	Util., Repair & Maint., and Rentals	412	750		(338)	182%
47	Int., Claims, Other Exp., Subcontracts, Depr. & Amort.	400			400	0%
48	Cap. Exp., Discont. Op., and Other Non-op. Exp.					
49	**Total Expenses Before Transfers**	**157,787**	**64,324**	**150**	**93,313**	**41%**
50						
51	Internal Allocations & Sales Summary	11,115	(6,335)		17,450	-57%
52	Provisions for Replacement & Depreciation Grouping					
53	Debt Service Grouping					
54	Transfers To/From Operations Grouping					
55	**Total Funding Transfers**	**11,115**	**(6,335)**		**17,450**	**-57%**
56						
57	**Total Expenses After Transfers**	**168,902**	**57,989**	**150**	**110,763**	**34%**
58	**B20 - Designated Operating Statement of Activities Net Result**	**400**	**(22,192)**	**150**	**22,442**	**-5510%**

UNIVERSITY OF WYOMING

UW Budget to Actuals
Board of Trustees

C1900 - University Libraries Subdivision

			FY2027			
1	Summary Level Natural Accounts by Fund Class	Budget Amount	Quarter 1 YTD Actuals Amount	Quarter 1 YTD Encu	Budget to Actuals Variance Amount	Budget to Actuals Variance Percent
2	**FC105 - Unrestricted Operating**					
3	Tuition & Educational Fees Net Summary					
4	Sales of Goods & Services Summary	(17,000)	(3,465)		(13,535)	20%
5	Grants & Contracts Summary					
6	Other Operating Revenue Summary	(12,050)	(185)		(11,865)	2%
7	Non Operating Revenues Summary					
8	Appropriations Summary					
9	Gifts Summary					
10	Investment Income Summary					
11	Other Non Operating Revenues Summary					
12	Internal Distributions	(305,672)			(305,672)	0%
13	**Total Revenue**	**(334,722)**	**(3,650)**		**(331,072)**	**1%**
14						
15	Salary & Wages Summary	4,930,573	1,268,343		3,662,229	26%
16	Services, Travel, and Supplies	8,952,234	799,711	2,650,613	5,501,910	39%
17	Util., Repair & Maint., and Rentals	3,550	5,574		(2,024)	157%
18	Int., Claims, Other Exp., Subcontracts, Depr. & Amort.	278,820	66,705	12,500	199,615	28%
19	Cap. Exp., Discont. Op., and Other Non-op. Exp.	600	612		(12)	102%
20	**Total Expenses Before Transfers**	**14,165,777**	**2,140,946**	**2,663,113**	**9,361,718**	**34%**
21						
22	Internal Allocations & Sales Summary	116,470	30,690		85,780	26%
23	Provisions for Replacement & Depreciation Grouping					
24	Debt Service Grouping					
25	Transfers To/From Operations Grouping	(350,000)	(307,313)		(42,687)	88%
26	**Total Funding Transfers**	**(233,530)**	**(276,623)**		**43,093**	**118%**
27						
28	**Total Expenses After Transfers**	**13,932,247**	**1,864,323**	**2,663,113**	**9,404,811**	**32%**
29	**FC105 - Unrestricted Operating Statement of Activities Net Result**	**13,597,525**	**1,860,673**	**2,663,113**	**9,073,739**	**33%**
30						
31	**B20 - Designated Operating**					
32	Tuition & Educational Fees Net Summary					
33	Sales of Goods & Services Summary					
34	Grants & Contracts Summary	(4,500)			(4,500)	0%
35	Other Operating Revenue Summary					
36	Non Operating Revenues Summary					
37	Appropriations Summary	(500,000)	(125,000)		(375,000)	25%
38	Gifts Summary					
39	Investment Income Summary					
40	Other Non Operating Revenues Summary					
41	Internal Distributions					
42	**Total Revenue**	**(504,500)**	**(125,000)**		**(379,500)**	**25%**
43						
44	Salary & Wages Summary					
45	Services, Travel, and Supplies	680,000			680,000	0%
46	Util., Repair & Maint., and Rentals					
47	Int., Claims, Other Exp., Subcontracts, Depr. & Amort.					
48	Cap. Exp., Discont. Op., and Other Non-op. Exp.					
49	**Total Expenses Before Transfers**	**680,000**			**680,000**	**0%**
50						
51	Internal Allocations & Sales Summary	(175,500)			(175,500)	0%
52	Provisions for Replacement & Depreciation Grouping					
53	Debt Service Grouping					
54	Transfers To/From Operations Grouping					
55	**Total Funding Transfers**	**(175,500)**			**(175,500)**	**0%**
56						
57	**Total Expenses After Transfers**	**504,500**			**504,500**	**0%**
58	**B20 - Designated Operating Statement of Activities Net Result**		**(125,000)**		**125,000**	

UNIVERSITY OF WYOMING

UW Budget to Actuals

Board of Trustees

B2000 - Campus Operations Division

	A	B	C	D	E	F	
		FY2027					
1	Summary Level Natural Accounts by Fund Class	Budget Amount	Quarter 1 YTD Actuals Amount	Quarter 1 YTD Encumbered Amount	Budget to Actuals Variance Amount	Budget to Actuals Variance Percent	
2	**FC105 - Unrestricted Operating**						
3	Tuition & Educational Fees Net Summary	(1,388,000)	(648,041)		(739,959)	47%	
4	Sales of Goods & Services Summary	(2,212,348)	(1,276,533)	109,496	(1,045,310)	53%	
5	Grants & Contracts Summary						
6	Other Operating Revenue Summary	(230,850)	(66,089)		(164,761)	29%	
7	Non Operating Revenues Summary						
8	Appropriations Summary						
9	Gifts Summary						
10	Investment Income Summary						
11	Other Non Operating Revenues Summary	(250,000)	(6,070)		(243,930)	2%	
12	Internal Distributions	(1,262,533)			(1,262,533)	0%	1
13	**Total Revenue**	**(5,343,731)**	**(1,996,734)**	**109,496**	**(3,456,492)**	**35%**	
14							
15	Salary & Wages Summary	25,786,071	7,244,451		18,541,621	28%	2
16	Services, Travel, and Supplies	2,779,434	719,804	954,948	1,104,682	60%	
17	Util., Repair & Maint., and Rentals	5,001,443	2,881,866	1,742,048	377,529	92%	3
18	Int., Claims, Other Exp., Subcontracts, Depr. & Amort.	449,799	117,668	63,687	268,444	40%	
19	Cap. Exp., Discont. Op., and Other Non-op. Exp.	51,200			51,200	0%	
20	**Total Expenses Before Transfers**	**34,067,947**	**10,963,789**	**2,760,683**	**20,343,475**	**40%**	
21							
22	Internal Allocations & Sales Summary	(7,822,490)	(1,450,935)		(6,371,555)	19%	4
23	Provisions for Replacement & Depreciation Grouping	(990,234)			(990,234)	0%	5
24	Debt Service Grouping	2,187,997			2,187,997	0%	
25	Transfers To/From Operations Grouping	2,207,838	126,131		2,081,707	6%	
26	**Total Funding Transfers**	**(4,416,889)**	**(1,324,805)**		**(3,092,084)**	**30%**	
27							
28	**Total Expenses After Transfers**	**29,651,058**	**9,638,985**	**2,760,683**	**17,251,390**	**42%**	
29	**FC105 - Unrestricted Operating Statement of Activities Net Result**	**24,307,328**	**7,642,251**	**2,870,179**	**13,794,898**	**43%**	
30							
31	**B20 - Designated Operating**						
32	Tuition & Educational Fees Net Summary						
33	Sales of Goods & Services Summary						
34	Grants & Contracts Summary						
35	Other Operating Revenue Summary	(5,000)	(1,155)		(3,845)	23%	
36	Non Operating Revenues Summary						
37	Appropriations Summary						
38	Gifts Summary						
39	Investment Income Summary						
40	Other Non Operating Revenues Summary						
41	Internal Distributions						
42	**Total Revenue**	**(5,000)**	**(1,155)**		**(3,845)**	**23%**	
43							
44	**Total Revenue After Transfers**	**(5,000)**	**(1,155)**		**(3,845)**	23%	
44	Salary & Wages Summary	417,616	119,521		298,095	29%	6
45	Services, Travel, and Supplies	162,250	19,882		142,368	12%	
46	Util., Repair & Maint., and Rentals	75,385	14,336	43,060	17,988	76%	
47	Int., Claims, Other Exp., Subcontracts, Depr. & Amort.	64,800	35,735		29,065	55%	
48	Cap. Exp., Discont. Op., and Other Non-op. Exp.						
49	**Total Expenses Before Transfers**	**720,051**	**189,474**	**43,060**	**487,517**	**32%**	
50							
51	**Total Funding Transfers**						
51	Internal Allocations & Sales Summary	(141,310)	(53,168)		(88,142)	38%	
52	Provisions for Replacement & Depreciation Grouping						
53	Debt Service Grouping						
54	Transfers To/From Operations Grouping	6,759			6,759	0%	
55	**Total Funding Transfers**	**(134,551)**	**(53,168)**		**(81,383)**	**40%**	
56							
57	**Total Expenses After Transfers**	**585,500**	**136,306**	**43,060**	**406,134**	**31%**	
58	**B20 - Designated Operating Statement of Activities Net Result**	**580,500**	**135,151**	**43,060**	**402,289**	**31%**	

1. FY 27 budget reduction allocation for Campus Operations.
2. Salary & Wages summary: Budgeted salaries did not include FY27 raises allocated July 2026. Also, HNB payroll higher due to seasonality of labor during Q1 & Q4 of each year.
3. Util, Repair & Maint, and Rentals: FY26 accrued utility expenses to be adjusted with close of FY26. Annual repair/maintenance agreements and real estate lease agreements executed in Q1. Final closeout of FY26 annual repair services to be processed in Q2 resulting in reduced encubrances.
4. Internal Allocations & Sales: Q1 IDT revenue processing timing delay, annual budgeted transfers will not be processed until Q4.
5. Provisions for Replacement & Depreciation: Budgeted transfer in for capital asset purchases for Transportation Services not processed in Q1.
6. Des Op Salary & Wages summary: Transportation Plane HNB payroll is higher than budgeted due to the hiring of temporary pilots for flight schedules while research deployment is in progress.

UNIVERSITY OF WYOMING

UW Budget to Actuals

Board of Trustees

B2100 - Budget & Finance Division

	A	B	C	D	E	F	
		FY2027					
1	Summary Level Natural Accounts by Fund Class	Budget Amount	Quarter 1 YTD Actuals Amount	Quarter 1 YTD Encumbered Amount	Budget to Actuals Variance Amount	Budget to Actuals Variance Percent	
2	**FC105 - Unrestricted Operating**						
3	Tuition & Educational Fees Net Summary						
4	Sales of Goods & Services Summary	(28,280,576)	(13,172,201)		(15,108,375)	47%	
5	Grants & Contracts Summary						
6	Other Operating Revenue Summary	(2,493,200)	(1,096,744)		(1,396,456)	44%	
7	Non Operating Revenues Summary						
8	Appropriations Summary						
9	Gifts Summary		(1)		1		
10	Investment Income Summary						
11	Other Non Operating Revenues Summary	(200,000)	(153,671)		(46,329)	77%	
12	Internal Distributions	(934,521)			(934,521)	0%	1
13	**Total Revenue**	**(31,908,297)**	**(14,422,617)**		**(17,485,680)**	**45%**	
14							
15	Salary & Wages Summary	24,945,960	6,329,283		18,616,677	25%	
16	Services, Travel, and Supplies	3,856,055	1,179,761	1,720,847	955,447	75%	2
17	Util., Repair & Maint., and Rentals	609,100	127,110	28,971	453,019	26%	
18	Int., Claims, Other Exp., Subcontracts, Depr. & Amort.	445,683	177,624	24,926	243,133	45%	
19	Cap. Exp., Discont. Op., and Other Non-op. Exp.	50,000	475		49,525	1%	
20	**Total Expenses Before Transfers**	**29,906,798**	**7,814,252**	**1,774,744**	**20,317,802**	**32%**	
21							
22	Internal Allocations & Sales Summary	655,678	(101,692)		757,370	-16%	
23	Provisions for Replacement & Depreciation Grouping						
24	Debt Service Grouping	11,892,303	94,502		11,797,801	1%	
25	Transfers To/From Operations Grouping	(2,719,612)	(227,001)		(2,492,611)	8%	3
26	**Total Funding Transfers**	**9,828,369**	**(234,190)**		**10,062,559**	**-2%**	
27							
28	**Total Expenses After Transfers**	**39,735,167**	**7,580,062**	**1,774,744**	**30,380,361**	**24%**	
29	**FC105 - Unrestricted Operating Statement of Activities Net Result**	**7,826,870**	**(6,842,555)**	**1,774,744**	**12,894,681**	**-65%**	
30							
31	**B20 - Designated Operating**						
32	Tuition & Educational Fees Net Summary		27,207		(27,207)		
33	Sales of Goods & Services Summary						
34	Grants & Contracts Summary	(1,550,000)			(1,550,000)	0%	4
35	Other Operating Revenue Summary						
36	Non Operating Revenues Summary						
37	Appropriations Summary		(1,800)		1,800		
38	Gifts Summary						
39	Investment Income Summary						
40	Other Non Operating Revenues Summary						
41	Internal Distributions						
42	**Total Revenue**	**(1,550,000)**	**25,407**		**(1,575,407)**	**-2%**	
43							
44	**Total Revenue After Transfers**	**(1,550,000)**	**25,407**		**(1,575,407)**	-2%	
44	Salary & Wages Summary	316,300	198,067		118,234	63%	5
45	Services, Travel, and Supplies	312,596	179,472	144,926	(11,803)	104%	6
46	Util., Repair & Maint., and Rentals						
47	Int., Claims, Other Exp., Subcontracts, Depr. & Amort.	6,492	310		6,182	5%	
48	Cap. Exp., Discont. Op., and Other Non-op. Exp.						
49	**Total Expenses Before Transfers**	**635,388**	**377,849**	**144,926**	**112,613**	**82%**	
50							
51	**Total Funding Transfers**						
51	Internal Allocations & Sales Summary	(107,000)	937		(107,937)	-1%	
52	Provisions for Replacement & Depreciation Grouping						
53	Debt Service Grouping						
54	Transfers To/From Operations Grouping	1,179,612			1,179,612	0%	
55	**Total Funding Transfers**	**1,072,612**	**937**		**1,071,675**	**0%**	
56							
57	**Total Expenses After Transfers**	**1,708,000**	**378,786**	**144,926**	**1,184,288**	**31%**	
58	**B20 - Designated Operating Statement of Activities Net Result**	**158,000**	**404,193**	**144,926**	**(391,119)**	**348%**	

1. Variance caused by the budget reduction allocation for the division.
2. Variance caused by several multi-year encumbrances under Professional Services Expense, Temporary Services Expense, and Food & Beverage Resale Expense. The division anticipates FY27 expenses to fall within budget.
3. The $1,500,000 is budgeted for the potential use of division reserves in FY27. Additionally, there is a $1,179,612 budgeted transfer from the F&A designated operating fund source to cover the Office of Sponsored Programs' operating expenses in unrestricted operating.
4. The Q1 distributions of indirect costs are in process and will be posted in Q2.
5. The variance is caused by front-loaded, full-time summer accrual in the Office of Sponsored Programs.
6. The variance reflects the full-year encumbrance of Professional Services Expense in the Office of Sponsored Programs for the Single Audit.

UNIVERSITY OF WYOMING

UW Budget to Actuals

Board of Trustees

B3000 - Student Affairs Division

		FY2027					
1	Summary Level Natural Accounts by Fund Class	Budget Amount	Quarter 1 YTD Actuals Amount	Quarter 1 YTD Encu	Budget to Actuals Variance Amount	Budget to Actuals Variance Percent	
2	**FC105 - Unrestricted Operating**						
3	Tuition & Educational Fees Net Summary	(9,071,900)	(4,227,005)		(4,844,895)	47%	
4	Sales of Goods & Services Summary	(1,278,183)	(602,647)		(675,536)	47%	
5	Grants & Contracts Summary						
6	Other Operating Revenue Summary	(341,000)	(55,866)		(285,134)	16%	
7	Non Operating Revenues Summary						
8	Appropriations Summary						
9	Gifts Summary						
10	Investment Income Summary						
11	Other Non Operating Revenues Summary						
12	Internal Distributions	(56,056)			(56,056)	0%	
13	**Total Revenue**	**(10,747,139)**	**(4,885,518)**		**(5,861,621)**	**45%**	
14							
15	Salary & Wages Summary	10,677,369	2,743,296		7,934,073	26%	
16	Services, Travel, and Supplies	1,713,951	306,306	256,496	1,151,149	33%	
17	Util., Repair & Maint., and Rentals	65,750	1,858		63,892	3%	
18	Int., Claims, Other Exp., Subcontracts, Depr. & Amort.	128,025	20,166		107,859	16%	
19	Cap. Exp., Discont. Op., and Other Non-op. Exp.		136		(136)		
20	**Total Expenses Before Transfers**	**12,585,095**	**3,071,761**	**256,496**	**9,256,838**	**26%**	
21							
22	Internal Allocations & Sales Summary	1,245,610	63,617		1,181,993	5%	
23	Provisions for Replacement & Depreciation Grouping	350,000			350,000	0%	
24	Debt Service Grouping						
25	Transfers To/From Operations Grouping	240,000	287,660		(47,660)	120%	1
26	**Total Funding Transfers**	**1,835,610**	**351,277**		**1,484,333**	**19%**	
27							
28	**Total Expenses After Transfers**	**14,420,705**	**3,423,038**	**256,496**	**10,741,171**	**26%**	
29	**FC105 - Unrestricted Operating Statement of Activities Net Result**	**3,673,566**	**(1,462,480)**	**256,496**	**4,879,550**	**-33%**	
30							
31	**B20 - Designated Operating**						
32	Tuition & Educational Fees Net Summary	(994,760)	(469,122)		(525,638)	47%	
33	Sales of Goods & Services Summary	(126,220)	(30,172)		(96,048)	24%	
34	Grants & Contracts Summary						
35	Other Operating Revenue Summary	(40,000)	(58,153)		18,153	145%	
36	Non Operating Revenues Summary						
37	Appropriations Summary	(826,777)	(900,000)		73,223	109%	
38	Gifts Summary						
39	Investment Income Summary						
40	Other Non Operating Revenues Summary						
41	Internal Distributions						
42	**Total Revenue**	**(1,987,757)**	**(1,457,446)**		**(530,311)**	**73%**	
43							
44	**Total Revenue After Transfers**	**(1,987,757)**	**(1,457,446)**		**(530,311)**	73%	
44	Salary & Wages Summary	1,685,302	217,827		1,467,475	13%	
45	Services, Travel, and Supplies	685,039	153,915	200,098	331,026	52%	
46	Util., Repair & Maint., and Rentals	6,500	10,992		(4,492)	169%	
47	Int., Claims, Other Exp., Subcontracts, Depr. & Amort.	82,850	1,462		81,388	2%	
48	Cap. Exp., Discont. Op., and Other Non-op. Exp.						
49	**Total Expenses Before Transfers**	**2,459,691**	**384,197**	**200,098**	**1,875,397**	**24%**	
50							
51	**Total Funding Transfers**						
51	Internal Allocations & Sales Summary	7,970	5,119		2,851	64%	
52	Provisions for Replacement & Depreciation Grouping						
53	Debt Service Grouping						
54	Transfers To/From Operations Grouping	125,000			125,000	0%	
55	**Total Funding Transfers**	**132,970**	**5,119**		**127,851**	**4%**	
56							
57	**Total Expenses After Transfers**	**2,592,661**	**389,315**	**200,098**	**2,003,248**	**23%**	
58	**B20 - Designated Operating Statement of Activities Net Result**	**604,904**	**(1,068,131)**	**200,098**	**1,472,937**	**-143%**	

1. The Division budgeted for the use of $350,000 in reserves, if needed. An FY26 Accounts Payable adjustment of roughly $80,500 is pending. A consulting expense was routed through Operations as a Capital Expense that was originally budgeted as Professional Services.

UNIVERSITY OF WYOMING

UW Budget to Actuals

Board of Trustees

32001 - ASUW

				FY2027		
1	Summary Level Natural Accounts by Fund Class	Budget Amount	Quarter 1 YTD Actuals Amount	Quarter 1 YTD Encu	Budget to Actuals Variance Amount	Budget to Actuals Variance Percent
2	**FC105 - Unrestricted Operating**					
3	Tuition & Educational Fees Net Summary					
4	Sales of Goods & Services Summary					
5	Grants & Contracts Summary					
6	Other Operating Revenue Summary					
7	Non Operating Revenues Summary					
8	Appropriations Summary					
9	Gifts Summary					
10	Investment Income Summary					
11	Other Non Operating Revenues Summary					
12	Internal Distributions					
13	**Total Revenue**					
14						
15	Salary & Wages Summary					
16	Services, Travel, and Supplies					
17	Util., Repair & Maint., and Rentals					
18	Int., Claims, Other Exp., Subcontracts, Depr. & Amort.					
19	Cap. Exp., Discont. Op., and Other Non-op. Exp.					
20	**Total Expenses Before Transfers**					
21						
22	Internal Allocations & Sales Summary					
23	Provisions for Replacement & Depreciation Grouping					
24	Debt Service Grouping					
25	Transfers To/From Operations Grouping					
26	**Total Funding Transfers**					
27						
28	**Total Expenses After Transfers**					
29	**FC105 - Unrestricted Operating Statement of Activities Net Result**					
30						
31	**B20 - Designated Operating**					
32	Tuition & Educational Fees Net Summary	(725,560)	(342,736)		(382,824)	47%
33	Sales of Goods & Services Summary					
34	Grants & Contracts Summary					
35	Other Operating Revenue Summary					
36	Non Operating Revenues Summary					
37	Appropriations Summary					
38	Gifts Summary					
39	Investment Income Summary					
40	Other Non Operating Revenues Summary					
41	Internal Distributions					
42	**Total Revenue**	**(725,560)**	**(342,736)**		**(382,824)**	**47%**
43						
44	**Total Revenue After Transfers**	**(725,560)**	**(342,736)**		**(382,824)**	47%
44	Salary & Wages Summary	432,998	78,516		354,482	18%
45	Services, Travel, and Supplies	278,765	64,383	30,519	183,863	34%
46	Util., Repair & Maint., and Rentals		992		(992)	
47	Int., Claims, Other Exp., Subcontracts, Depr. & Amort.	51,250			51,250	0%
48	Cap. Exp., Discont. Op., and Other Non-op. Exp.					
49	**Total Expenses Before Transfers**	**763,013**	**143,891**	**30,519**	**588,603**	**23%**
50						
51	**Total Funding Transfers**					
51	Internal Allocations & Sales Summary	32,050	3,251		28,799	10%
52	Provisions for Replacement & Depreciation Grouping					
53	Debt Service Grouping					
54	Transfers To/From Operations Grouping					
55	**Total Funding Transfers**	**32,050**	**3,251**		**28,799**	**10%**
56						
57	**Total Expenses After Transfers**	**795,063**	**147,143**	**30,519**	**617,401**	**22%**
58	**B20 - Designated Operating Statement of Activities Net Result**	**69,503**	**(195,594)**	**30,519**	**234,578**	**-238%**

UNIVERSITY OF WYOMING

UW Budget to Actuals
Board of Trustees

B4000 - Information Technology Division

		FY2027					
1	Summary Level Natural Accounts by Fund Class	Budget Amount	Quarter 1 YTD Actuals Amount	Quarter 1 YTD Encu	Budget to Actuals Variance Amount	Budget to Actuals Variance Percent	
2	**FC105 - Unrestricted Operating**						
3	Tuition & Educational Fees Net Summary						
4	Sales of Goods & Services Summary	(8,000)	(5,685)		(2,315)	71%	
5	Grants & Contracts Summary						
6	Other Operating Revenue Summary	(93,000)	(30,224)		(62,776)	32%	
7	Non Operating Revenues Summary						
8	Appropriations Summary						
9	Gifts Summary						
10	Investment Income Summary						
11	Other Non Operating Revenues Summary						
12	Internal Distributions	(298,462)			(298,462)	0%	
13	**Total Revenue**	**(399,462)**	**(35,909)**		**(363,553)**	**9%**	
14							
15	Salary & Wages Summary	12,003,574	3,176,990		8,826,584	26%	
16	Services, Travel, and Supplies	4,911,721	1,910,903	1,555,734	1,445,084	71%	1
17	Util., Repair & Maint., and Rentals	709,080	146,362		562,718	21%	
18	Int., Claims, Other Exp., Subcontracts, Depr. & Amort.	956,410	164,440	24,893	767,077	20%	
19	Cap. Exp., Discont. Op., and Other Non-op. Exp.						
20	**Total Expenses Before Transfers**	**18,580,785**	**5,398,696**	**1,580,627**	**11,601,462**	**38%**	
21							
22	Internal Allocations & Sales Summary	(3,656,465)	(710,253)		(2,946,212)	19%	2
23	Provisions for Replacement & Depreciation Grouping	100,000			100,000	0%	
24	Debt Service Grouping						
25	Transfers To/From Operations Grouping						
26	**Total Funding Transfers**	**(3,556,465)**	**(710,253)**		**(2,846,212)**	**20%**	
27							
28	**Total Expenses After Transfers**	**15,024,320**	**4,688,443**	**1,580,627**	**8,755,250**	**42%**	
29	**FC105 - Unrestricted Operating Statement of Activities Net Result**	**14,624,858**	**4,652,533**	**1,580,627**	**8,391,698**	**43%**	
30							
31	**B20 - Designated Operating**						
32	Tuition & Educational Fees Net Summary	(1,133,483)	(589,030)		(544,453)	52%	
33	Sales of Goods & Services Summary						
34	Grants & Contracts Summary						
35	Other Operating Revenue Summary						
36	Non Operating Revenues Summary						
37	Appropriations Summary						
38	Gifts Summary						
39	Investment Income Summary						
40	Other Non Operating Revenues Summary						
41	Internal Distributions						
42	**Total Revenue**	**(1,133,483)**	**(589,030)**		**(544,453)**	**52%**	
43							
44	**Total Revenue After Transfers**	**(1,133,483)**	**(589,030)**		**(544,453)**	52%	
44	Salary & Wages Summary		13,387		(13,387)		
45	Services, Travel, and Supplies	1,424,230	809,056	(17,599)	632,773	56%	3
46	Util., Repair & Maint., and Rentals						
47	Int., Claims, Other Exp., Subcontracts, Depr. & Amort.		144		(144)		
48	Cap. Exp., Discont. Op., and Other Non-op. Exp.						
49	**Total Expenses Before Transfers**	**1,424,230**	**822,588**	**(17,599)**	**619,242**	**57%**	
50							
51	**Total Funding Transfers**						
51	Internal Allocations & Sales Summary	(429,376)	36,444		(465,820)	-8%	4
52	Provisions for Replacement & Depreciation Grouping						
53	Debt Service Grouping						
54	Transfers To/From Operations Grouping						
55	**Total Funding Transfers**	**(429,376)**	**36,444**		**(465,820)**	**-8%**	
56							
57	**Total Expenses After Transfers**	**994,854**	**859,032**	**(17,599)**	**153,422**	**85%**	
58	**B20 - Designated Operating Statement of Activities Net Result**	**(138,629)**	**270,002**	**(17,599)**	**(391,031)**	**-182%**	

1. Large annual contracts come due in Q1. Eg- Microsoft, Zoom, Oracle.
2. Timing of revenue. One-time billing occurs in Q4.
3. Large annual contracts come due in Q1. Eg- Boodlebox, Canvas and Banner.
4. One time transfer. Transfer requested.

UNIVERSITY OF WYOMING

UW Budget to Actuals

B5000 - Institutional Advancement & UW Foundation Division

Board of Trustees

	A	B	C	D	E	F	
		FY2027					
1	Summary Level Natural Accounts by Fund Class	Budget Amount	Quarter 1 YTD Actuals Amount	Quarter 1 YTD Encu	Budget to Actuals Variance Amount	Budget to Actuals Variance Percent	
2	**FC105 - Unrestricted Operating**						
3	Tuition & Educational Fees Net Summary						
4	Sales of Goods & Services Summary						
5	Grants & Contracts Summary						
6	Other Operating Revenue Summary	(11,019,646)	(2,188,661)		(8,830,985)	20%	1
7	Non Operating Revenues Summary						
8	Appropriations Summary						
9	Gifts Summary						
10	Investment Income Summary						
11	Other Non Operating Revenues Summary						
12	Internal Distributions	(18,219)			(18,219)	0%	
13	**Total Revenue**	**(11,037,865)**	**(2,188,661)**		**(8,849,204)**	**20%**	
14							
15	Salary & Wages Summary	11,650,624	3,155,060		8,495,564	27%	2
16	Services, Travel, and Supplies		654	39,024	(39,678)		
17	Util., Repair & Maint., and Rentals						
18	Int., Claims, Other Exp., Subcontracts, Depr. & Amort.						
19	Cap. Exp., Discont. Op., and Other Non-op. Exp.						
20	**Total Expenses Before Transfers**	**11,650,624**	**3,155,715**	**39,024**	**8,455,886**	**27%**	
21							
22	Internal Allocations & Sales Summary		23,835		(23,835)		
23	Provisions for Replacement & Depreciation Grouping						
24	Debt Service Grouping						
25	Transfers To/From Operations Grouping	280,000			280,000	0%	
26	**Total Funding Transfers**	**280,000**	**23,835**		**256,165**	**9%**	
27							
28	**Total Expenses After Transfers**	**11,930,624**	**3,179,550**	**39,024**	**8,712,051**	**27%**	
29	**FC105 - Unrestricted Operating Statement of Activities Net Result**	**892,759**	**990,889**	**39,024**	**(137,153)**	**115%**	
30							
31	**B20 - Designated Operating**						
32	Tuition & Educational Fees Net Summary						
33	Sales of Goods & Services Summary						
34	Grants & Contracts Summary						
35	Other Operating Revenue Summary						
36	Non Operating Revenues Summary						
37	Appropriations Summary						
38	Gifts Summary						
39	Investment Income Summary						
40	Other Non Operating Revenues Summary						
41	Internal Distributions						
42	**Total Revenue**						
43							
44	**Total Revenue After Transfers**						
44	Salary & Wages Summary						
45	Services, Travel, and Supplies						
46	Util., Repair & Maint., and Rentals						
47	Int., Claims, Other Exp., Subcontracts, Depr. & Amort.						
48	Cap. Exp., Discont. Op., and Other Non-op. Exp.						
49	**Total Expenses Before Transfers**						
50							
51	**Total Funding Transfers**						
51	Internal Allocations & Sales Summary						
52	Provisions for Replacement & Depreciation Grouping						
53	Debt Service Grouping						
54	Transfers To/From Operations Grouping						
55	**Total Funding Transfers**						
56							
57	**Total Expenses After Transfers**						
58	**B20 - Designated Operating Statement of Activities Net Result**						

1. All other operating revenue is a monthly transfer from UWF to UW for WyoCloud expenses. The transfer lags by one month, but will always cover costs above the budgted state support.
2. Final raise amounts differed from February loaded amounts. Will exceed overall budget, but amounts will be covered by UWF transfer revenue and will not change bottom line state support.

UNIVERSITY OF WYOMING

UW Budget to Actuals

Board of Trustees

B6100 - Governmental Affairs & Community Engagement Division

		FY2027				
1	Summary Level Natural Accounts by Fund Class	Budget Amount	Quarter 1 YTD Actuals Amount	Quarter 1 YTD Encu	Budget to Actuals Variance Amount	Budget to Actuals Variance Percent
2	**FC105 - Unrestricted Operating**					
3	Tuition & Educational Fees Net Summary					
4	Sales of Goods & Services Summary					
5	Grants & Contracts Summary					
6	Other Operating Revenue Summary		(665)		665	
7	Non Operating Revenues Summary					
8	Appropriations Summary					
9	Gifts Summary	(61,000)	(69,770)		8,770	114%
10	Investment Income Summary					
11	Other Non Operating Revenues Summary					
12	Internal Distributions	(90,918)			(90,918)	0%
13	**Total Revenue**	**(151,918)**	**(70,435)**		**(81,483)**	**46%**
14						
15	Salary & Wages Summary	3,405,771	879,242		2,526,529	26%
16	Services, Travel, and Supplies	710,054	243,189	58,175	408,690	42%
17	Util., Repair & Maint., and Rentals	3,100	195	110	2,795	10%
18	Int., Claims, Other Exp., Subcontracts, Depr. & Amort.	25,500	4,763		20,738	19%
19	Cap. Exp., Discont. Op., and Other Non-op. Exp.					
20	**Total Expenses Before Transfers**	**4,144,425**	**1,127,389**	**58,285**	**2,958,751**	**29%**
21						
22	Internal Allocations & Sales Summary	(2,740)	(13,759)		11,019	502%
23	Provisions for Replacement & Depreciation Grouping					
24	Debt Service Grouping					
25	Transfers To/From Operations Grouping					
26	**Total Funding Transfers**	**(2,740)**	**(13,759)**		**11,019**	**502%**
27						
28	**Total Expenses After Transfers**	**4,141,685**	**1,113,630**	**58,285**	**2,969,770**	**28%**
29	**FC105 - Unrestricted Operating Statement of Activities Net Result**	**3,989,767**	**1,043,195**	**58,285**	**2,888,287**	**28%**
30						
31	**B20 - Designated Operating**					
32	Tuition & Educational Fees Net Summary					
33	Sales of Goods & Services Summary					
34	Grants & Contracts Summary					
35	Other Operating Revenue Summary					
36	Non Operating Revenues Summary					
37	Appropriations Summary					
38	Gifts Summary					
39	Investment Income Summary					
40	Other Non Operating Revenues Summary					
41	Internal Distributions					
42	**Total Revenue**					
43						
44	**Total Revenue After Transfers**					
44	Salary & Wages Summary					
45	Services, Travel, and Supplies			12,167	(12,167)	
46	Util., Repair & Maint., and Rentals					
47	Int., Claims, Other Exp., Subcontracts, Depr. & Amort.					
48	Cap. Exp., Discont. Op., and Other Non-op. Exp.					
49	**Total Expenses Before Transfers**			**12,167**	**(12,167)**	
50						
51	**Total Funding Transfers**					
51	Internal Allocations & Sales Summary					
52	Provisions for Replacement & Depreciation Grouping					
53	Debt Service Grouping					
54	Transfers To/From Operations Grouping					
55	**Total Funding Transfers**					
56						
57	**Total Expenses After Transfers**			**12,167**	**(12,167)**	
58	**B20 - Designated Operating Statement of Activities Net Result**			**12,167**	**(12,167)**	

UNIVERSITY OF WYOMING

UW Budget to Actuals

Board of Trustees

B7000 - Research & Economic Development Division

	A	B	C	D	E	F	
		FY2027					
1	Summary Level Natural Accounts by Fund Class	Budget Amount	Quarter 1 YTD Actuals Amount	Quarter 1 YTD Encu	Budget to Actuals Variance Amount	Budget to Actuals Variance Percent	
2	**FC105 - Unrestricted Operating**						
3	Tuition & Educational Fees Net Summary	20,642	2,410		18,232	12%	
4	Sales of Goods & Services Summary						
5	Grants & Contracts Summary						
6	Other Operating Revenue Summary						
7	Non Operating Revenues Summary						
8	Appropriations Summary	(764,158)	(191,040)		(573,118)	25%	
9	Gifts Summary						
10	Investment Income Summary						
11	Other Non Operating Revenues Summary						
12	Internal Distributions	(154,637)			(154,637)	0%	
13	**Total Revenue**	**(898,153)**	**(188,629)**		**(709,524)**	**21%**	
14							
15	Salary & Wages Summary	6,571,096	1,665,614		4,905,482	25%	
16	Services, Travel, and Supplies	1,431,709	1,042,279	40,855	348,575	76%	1
17	Util., Repair & Maint., and Rentals						
18	Int., Claims, Other Exp., Subcontracts, Depr. & Amort.	77,550	11,339		66,211	15%	
19	Cap. Exp., Discont. Op., and Other Non-op. Exp.						
20	**Total Expenses Before Transfers**	**8,080,355**	**2,719,231**	**40,855**	**5,320,269**	**34%**	
21							
22	Internal Allocations & Sales Summary	(1,644,641)	(3,052)		(1,641,589)	0%	2
23	Provisions for Replacement & Depreciation Grouping						
24	Debt Service Grouping						
25	Transfers To/From Operations Grouping		149,957		(149,957)		
26	**Total Funding Transfers**	**(1,644,641)**	**146,905**		**(1,791,546)**	**-9%**	
27							
28	**Total Expenses After Transfers**	**6,435,714**	**2,866,137**	**40,855**	**3,528,723**	**45%**	
29	**FC105 - Unrestricted Operating Statement of Activities Net Result**	**5,537,561**	**2,677,507**	**40,855**	**2,819,199**	**49%**	
30							
31	**B20 - Designated Operating**						
32	Tuition & Educational Fees Net Summary	1,049,842	226,392		823,450	22%	
33	Sales of Goods & Services Summary	(349,000)	(20,329)		(328,671)	6%	
34	Grants & Contracts Summary	(11,259,922)	(4,885,989)		(6,373,933)	43%	
35	Other Operating Revenue Summary	(689,418)	(87,287)		(602,131)	13%	
36	Non Operating Revenues Summary						
37	Appropriations Summary	(4,750,000)	(1,750,000)		(3,000,000)	37%	
38	Gifts Summary						
39	Investment Income Summary						
40	Other Non Operating Revenues Summary						
41	Internal Distributions						
42	**Total Revenue**	**(15,998,498)**	**(6,517,212)**		**(9,481,286)**	**41%**	
43							
44	**Total Revenue After Transfers**	**(15,998,498)**	**(6,517,212)**		**(9,481,286)**	41%	
44	Salary & Wages Summary	9,301,817	2,549,216		6,752,601	27%	3
45	Services, Travel, and Supplies	3,895,949	1,223,088	934,831	1,738,030	55%	4
46	Util., Repair & Maint., and Rentals	234,086	32,837	2,008	199,242	15%	
47	Int., Claims, Other Exp., Subcontracts, Depr. & Amort.	1,235,267	788,460	128,101	318,707	74%	5
48	Cap. Exp., Discont. Op., and Other Non-op. Exp.	25,000			25,000	0%	
49	**Total Expenses Before Transfers**	**14,692,119**	**4,593,601**	**1,064,939**	**9,033,579**	**39%**	
50							
51	**Total Funding Transfers**						
51	Internal Allocations & Sales Summary	1,982,875	(122,158)		2,105,033	-6%	
52	Provisions for Replacement & Depreciation Grouping						
53	Debt Service Grouping	239,791			239,791	0%	
54	Transfers To/From Operations Grouping	224,301	890,936		(666,635)	397%	6
55	**Total Funding Transfers**	**2,446,967**	**768,778**		**1,678,189**	**31%**	
56							
57	**Total Expenses After Transfers**	**17,139,086**	**5,362,378**	**1,064,939**	**10,711,769**	**38%**	
58	**B20 - Designated Operating Statement of Activities Net Result**	**1,140,588**	**(1,154,834)**	**1,064,939**	**1,230,482**	**-8%**	

1. Paid $1M full year invoice for NCAR for FY27 paid.
2. ARCC 71004 is funded by a transfer done from indirect cost (IC) revenue collected by REDD. The transfer will be made two times, once in January and once at year end.
3. The spending reflects the Salary Raises effective July 1st- the budget is based off salary amounts before raises in 2026.
4. Variance is primarily due to annual contracts, maintenance agreements, fees for services (animal care) and legal service encumbrances being recorded in the first quarter for the full fisc year. While the entire obligation is budgeted or encumbered upfront, actual expenditures occur throughout the year as services are provided, resulting in higher first-quarter commitments compared to actual expenses.
5. One of the significant variances is attributable to expenses that were recorded in the prior fiscal year but have not yet been reversed or reclassified in FY27, resulting in an inflated varianc in the current period.
6. Capital purchases that were budgeted in FY26 and ordered - arrived in FY27.

UNIVERSITY OF WYOMING

UW Budget to Actuals

Board of Trustees

10502 - Center of Innovation for Flow through Porous Media

	A	B	C	D	E	F
		FY2027				
1	Summary Level Natural Accounts by Fund Class	Budget Amount	Quarter 1 YTD Actuals Amount	Quarter 1 YTD Encu	Budget to Actuals Variance Amount	Budget to Actuals Variance Percent
2	**FC105 - Unrestricted Operating**					
3	Tuition & Educational Fees Net Summary					
4	Sales of Goods & Services Summary					
5	Grants & Contracts Summary					
6	Other Operating Revenue Summary					
7	Non Operating Revenues Summary					
8	Appropriations Summary					
9	Gifts Summary					
10	Investment Income Summary					
11	Other Non Operating Revenues Summary					
12	Internal Distributions					
13	**Total Revenue**					
14						
15	Salary & Wages Summary	902,045	204,452		697,593	23%
16	Services, Travel, and Supplies		3,794		(3,794)	
17	Util., Repair & Maint., and Rentals					
18	Int., Claims, Other Exp., Subcontracts, Depr. & Amort.					
19	Cap. Exp., Discont. Op., and Other Non-op. Exp.					
20	**Total Expenses Before Transfers**	**902,045**	**208,246**		**693,799**	**23%**
21						
22	Internal Allocations & Sales Summary		370		(370)	
23	Provisions for Replacement & Depreciation Grouping					
24	Debt Service Grouping					
25	Transfers To/From Operations Grouping					
26	**Total Funding Transfers**		**370**		**(370)**	
27						
28	**Total Expenses After Transfers**	**902,045**	**208,617**		**693,428**	**23%**
29	**FC105 - Unrestricted Operating Statement of Activities Net Result**	**902,045**	**208,617**		**693,428**	**23%**
30						
31	**B20 - Designated Operating**					
32	Tuition & Educational Fees Net Summary					
33	Sales of Goods & Services Summary					
34	Grants & Contracts Summary	(130,184)			(130,184)	0%
35	Other Operating Revenue Summary					
36	Non Operating Revenues Summary					
37	Appropriations Summary					
38	Gifts Summary					
39	Investment Income Summary					
40	Other Non Operating Revenues Summary					
41	Internal Distributions					
42	**Total Revenue**	**(130,184)**			**(130,184)**	**0%**
43						
44	**Total Revenue After Transfers**	**(130,184)**			**(130,184)**	0%
44	Salary & Wages Summary	187,698	27,326		160,372	15%
45	Services, Travel, and Supplies	17,684	4,585	273	12,827	27%
46	Util., Repair & Maint., and Rentals	50,000	1,079	738	48,184	4%
47	Int., Claims, Other Exp., Subcontracts, Depr. & Amort.	34,500	14,624	26,667	(6,791)	120%
48	Cap. Exp., Discont. Op., and Other Non-op. Exp.					
49	**Total Expenses Before Transfers**	**289,882**	**47,614**	**27,677**	**214,592**	**26%**
50						
51	**Total Funding Transfers**					
51	Internal Allocations & Sales Summary	(186,198)	255		(186,453)	0%
52	Provisions for Replacement & Depreciation Grouping					
53	Debt Service Grouping					
54	Transfers To/From Operations Grouping	26,500	84		26,416	0%
55	**Total Funding Transfers**	**(159,698)**	**339**		**(160,037)**	**0%**
56						
57	**Total Expenses After Transfers**	**130,184**	**47,953**	**27,677**	**54,555**	**58%**
58	**B20 - Designated Operating Statement of Activities Net Result**	**(0)**	**47,953**	**27,677**	**(75,629)**	

UNIVERSITY OF WYOMING

UW Budget to Actuals

Board of Trustees

B8000 - General Counsel Division

	A	B	C	D	E	F	
		FY2027					
1	Summary Level Natural Accounts by Fund Class	Budget Amount	Quarter 1 YTD Actuals Amount	Quarter 1 YTD Encumbered Amount	Budget to Actuals Variance Amount	Budget to Actuals Variance Percent	
2	**FC105 - Unrestricted Operating**						
3	Tuition & Educational Fees Net Summary						
4	Sales of Goods & Services Summary						
5	Grants & Contracts Summary						
6	Other Operating Revenue Summary		(1,130)		1,130		
7	Non Operating Revenues Summary						
8	Appropriations Summary						
9	Gifts Summary						
10	Investment Income Summary						
11	Other Non Operating Revenues Summary						
12	Internal Distributions	(159,320)			(159,320)	0%	
13	**Total Revenue**	**(159,320)**	**(1,130)**		**(158,190)**	**1%**	
14							
15	Salary & Wages Summary	2,260,135	628,643		1,631,492	28%	1
16	Services, Travel, and Supplies	6,223,636	4,828,564	22,165	1,372,907	78%	2
17	Util., Repair & Maint., and Rentals		22,526		(22,526)		
18	Int., Claims, Other Exp., Subcontracts, Depr. & Amort.	217,019	98,159	11,023	107,837	50%	
19	Cap. Exp., Discont. Op., and Other Non-op. Exp.		120		(120)		
20	**Total Expenses Before Transfers**	**8,700,790**	**5,578,012**	**33,187**	**3,089,590**	**64%**	
21							
22	Internal Allocations & Sales Summary	(848,029)	(433,565)		(414,464)	51%	
23	Provisions for Replacement & Depreciation Grouping						
24	Debt Service Grouping						
25	Transfers To/From Operations Grouping						
26	**Total Funding Transfers**	**(848,029)**	**(433,565)**		**(414,464)**	**51%**	
27							
28	**Total Expenses After Transfers**	**7,852,761**	**5,144,448**	**33,187**	**2,675,126**	**66%**	
29	**FC105 - Unrestricted Operating Statement of Activities Net Result**	**7,693,441**	**5,143,318**	**33,187**	**2,516,936**	**67%**	
30							
31	**B20 - Designated Operating**						
32	Tuition & Educational Fees Net Summary	(44,200)	(17,818)		(26,382)	40%	
33	Sales of Goods & Services Summary						
34	Grants & Contracts Summary						
35	Other Operating Revenue Summary						
36	Non Operating Revenues Summary						
37	Appropriations Summary						
38	Gifts Summary		(18,666)		18,666		
39	Investment Income Summary						
40	Other Non Operating Revenues Summary						
41	Internal Distributions						
42	**Total Revenue**	**(44,200)**	**(36,484)**		**(7,716)**	**83%**	
43							
44	**Total Revenue After Transfers**	**(44,200)**	**(36,484)**		**(7,716)**	83%	
44	Salary & Wages Summary	51,300	6,827		44,473	13%	
45	Services, Travel, and Supplies	108,200	12,728		95,472	12%	
46	Util., Repair & Maint., and Rentals						
47	Int., Claims, Other Exp., Subcontracts, Depr. & Amort.						
48	Cap. Exp., Discont. Op., and Other Non-op. Exp.						
49	**Total Expenses Before Transfers**	**159,500**	**19,555**		**139,945**	**12%**	
50							
51	**Total Funding Transfers**						
51	Internal Allocations & Sales Summary		246		(246)		
52	Provisions for Replacement & Depreciation Grouping						
53	Debt Service Grouping						
54	Transfers To/From Operations Grouping						
55	**Total Funding Transfers**		**246**		**(246)**		
56							
57	**Total Expenses After Transfers**	**159,500**	**19,801**		**139,699**	**12%**	
58	**B20 - Designated Operating Statement of Activities Net Result**	**115,300**	**(16,683)**		**131,983**	**-14%**	

1. Budgeted salaries did not include FY27 raises allocated in July 2026. Also, in the process of promoting an employee within the division, a new position was created, leaving their former position intentionally vacant. Associated funds were captured in the salary savings process and have been requested back.
2. The variance is due to the frontloading of insurance premium costs at the beginning of each fiscal year. A portion of the costs will be offset via pass-thru billing to applicable units.

UNIVERSITY OF WYOMING

UW Budget to Actuals
Board of Trustees

B9000 - Intercollegiate Athletics Division

	A	B	C	D	E	F	
		FY2027					
1	Summary Level Natural Accounts by Fund Class	Budget Amount	Quarter 1 YTD Actuals Amount	Quarter 1 YTD Encumbered Amount	Budget to Actuals Variance Amount	Budget to Actuals Variance Percent	
2	**FC105 - Unrestricted Operating**						
3	Tuition & Educational Fees Net Summary	920,979	334,048		586,931	36%	1
4	Sales of Goods & Services Summary	(19,576,500)	(5,981,099)		(13,595,401)	31%	
5	Grants & Contracts Summary						
6	Other Operating Revenue Summary	(435,000)	(177,175)		(257,825)	41%	
7	Non Operating Revenues Summary						
8	Appropriations Summary	(8,200,000)	(950,000)		(7,250,000)	12%	2
9	Gifts Summary	(840,000)	(750,000)		(90,000)	89%	
10	Investment Income Summary						
11	Other Non Operating Revenues Summary						
12	Internal Distributions	(222,616)			(222,616)	0%	
13	**Total Revenue**	**(28,353,137)**	**(7,524,226)**		**(20,828,911)**	**27%**	
14							
15	Salary & Wages Summary	21,453,933	5,630,254		15,823,679	26%	
16	Services, Travel, and Supplies	11,784,443	4,870,789	2,200,371	4,713,283	60%	3
17	Util., Repair & Maint., and Rentals	282,700	196,972	30,181	55,548	80%	4
18	Int., Claims, Other Exp., Subcontracts, Depr. & Amort.	3,544,900	1,109,816	607,200	1,827,885	48%	5
19	Cap. Exp., Discont. Op., and Other Non-op. Exp.		197		(197)		
20	**Total Expenses Before Transfers**	**37,065,976**	**11,808,028**	**2,837,752**	**22,420,197**	**40%**	
21							
22	Internal Allocations & Sales Summary	1,468,250	840,606		627,644	57%	6
23	Provisions for Replacement & Depreciation Grouping						
24	Debt Service Grouping						
25	Transfers To/From Operations Grouping	727,250	330,370		396,880	45%	7
26	**Total Funding Transfers**	**2,195,500**	**1,170,975**		**1,024,525**	**53%**	
27							
28	**Total Expenses After Transfers**	**39,261,476**	**12,979,003**	**2,837,752**	**23,444,722**	**40%**	
29	**FC105 - Unrestricted Operating Statement of Activities Net Result**	**10,908,339**	**5,454,776**	**2,837,752**	**2,615,811**	**76%**	
30							
31	**B20 - Designated Operating**						
32	Tuition & Educational Fees Net Summary	1,000,000	107,281		892,719	11%	
33	Sales of Goods & Services Summary						
34	Grants & Contracts Summary						
35	Other Operating Revenue Summary						
36	Non Operating Revenues Summary						
37	Appropriations Summary						
38	Gifts Summary						
39	Investment Income Summary						
40	Other Non Operating Revenues Summary						
41	Internal Distributions						
42	**Total Revenue**	**1,000,000**	**107,281**		**892,719**	**11%**	
43							
44	**Total Revenue After Transfers**	**1,000,000**	**107,281**		**892,719**	11%	
44	Salary & Wages Summary						
45	Services, Travel, and Supplies	3,297,250	137,500		3,159,750	4%	
46	Util., Repair & Maint., and Rentals						
47	Int., Claims, Other Exp., Subcontracts, Depr. & Amort.						
48	Cap. Exp., Discont. Op., and Other Non-op. Exp.						
49	**Total Expenses Before Transfers**	**3,297,250**	**137,500**		**3,159,750**	**4%**	
50							
51	**Total Funding Transfers**						
51	Internal Allocations & Sales Summary						
52	Provisions for Replacement & Depreciation Grouping						
53	Debt Service Grouping						
54	Transfers To/From Operations Grouping	(3,297,250)			(3,297,250)	0%	8
55	**Total Funding Transfers**	**(3,297,250)**			**(3,297,250)**	**0%**	
56							
57	**Total Expenses After Transfers**		**137,500**		**(137,500)**		
58	**B20 - Designated Operating Statement of Activities Net Result**	**1,000,000**	**244,781**		**755,219**	**24%**	

1. Due to the timing of Athletic scholarships, we typically see two large chunks in Q1 and Q3 at the beginning of the fall and spring semesters, respectively. As such, the variance timing is not linear and it is not atypical to appear "over" budget in Q1.
2. $5M of the state appropriations received each year are received on a quarterly draw against CJC donor activity. Since the CJC data must occur in order to make a draw, this budget line item is typically "behind" by one quarter. I anticipate we will hit the $5M cap in Q3 FY27.
3. A significant portion of our annual travel and equipment expenditures occur in Q1 & Q2, including Football, Volleyball, and Soccer team travel and pre-season equipment/uniform/apparel purchasing for all sports. This is not atypical for Athletics operations.
4. Our audio system in War Memorial Stadium experienced a catastrophic failure of several amplifiers and related equipment. As a result, Athletics incurred an unexpected $102,305 expen to repair the system in order to be operational during the 2026 Football season. A long term fix/solution will be installed as part of the WMS video board update project.

5. A significant portion of the "Int., Claims, Other Exp., Subcontracts, Depr. & Amort." is front loaded in Q1 for game guarantees paid for Football and Volleyball, as well as the first half of our annual dues to the Mountain West Conference.
6. Our insurance premuim for the policy carried for student-athlete athletic-related injuries is billed by risk management in Q1 as well as charges for book/class materials for Fall classes, thus frontloading our annual expenditures via IDT.
7. Several planned capital expenditures were incurred in Q1 in advance of the Football seasons, including Mountain West Conference mandated upgrades to our Audio/Visual systems and updates painting/graphics and ADA seating in War Memorial Stadium.

8. This designated operating fund source is intended to be a pass-through account for institutional revenue sharing funds for tracking purposes. Funding of the designated operating account via budget transfer will occur on a quarterly basis per discussion with Division of Budget and Finance, thus the first transfer of FY27 will occur in Q2.

FY2027 Budget to Actuals

Board of Trustees

Quarter 1 YTD



November 2, 2026

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UNIVERSITY OF WYOMING

UW Budget to Actuals

Board of Trustees

A0000 - University of Wyoming

	A	B	C	D	E	F
		FY2027				
1	Summary Level Natural Accounts by Fund Class	Budget Amount	Quarter 1 YTD Actuals Amount	Quarter 1 YTD Encumbered Amount	Budget to Actuals Variance Amount	Budget to Actuals Variance Percent
2	**B30 - Restr Expendable Operating**					
3	Tuition & Educational Fees Net Summary	33,158,670	14,021,760		19,136,909	42%
4	Sales of Goods & Services Summary					
5	Grants & Contracts Summary					
6	Other Operating Revenue Summary					
7	Non Operating Revenues Summary					
8	Appropriations Summary	(19,500,000)	(4,175,985)		(15,324,015)	21%
9	Gifts Summary	(54,450,878)	(4,777,307)		(49,673,571)	9%
10	Investment Income Summary					
11	Other Non Operating Revenues Summary					
12	Internal Distributions					
13	**Total Revenue**	**(40,792,208)**	**5,068,469**		**(45,860,677)**	**-12%**
14						
15	Salary & Wages Summary	17,789,636	5,205,700		12,583,937	29%
16	Services, Travel, and Supplies	18,418,020	2,406,721	1,598,443	14,412,857	22%
17	Util., Repair & Maint., and Rentals	228,119	36,283	7,086	184,751	19%
18	Int., Claims, Other Exp., Subcontracts, Depr. & Amort.	2,299,273	297,711	20,659	1,980,903	14%
19	Cap. Exp., Discont. Op., and Other Non-op. Exp.		1,890		(1,890)	
20	**Total Expenses Before Transfers**	**38,735,048**	**7,948,303**	**1,626,188**	**29,160,557**	**25%**
21						
22	Internal Allocations & Sales Summary	1,348,596	508,676		839,920	38%
23	Provisions for Replacement & Depreciation Grouping					
24	Debt Service Grouping					
25	Transfers To/From Operations Grouping	708,564	356,002		352,562	50%
26	**Total Funding Transfers**	**2,057,160**	**864,678**		**1,192,482**	**42%**
27						
28	**Total Expenses After Transfers**	**40,792,208**	**8,812,981**	**1,626,188**	**30,353,039**	**26%**
29	**B30 - Restr Expendable Operating Statement of Activities Net Result**	**0**	**13,881,450**	**1,626,188**	**(15,507,638)**	
30						
31	**B35 - Restr Expendable Non Op**					
32	Tuition & Educational Fees Net Summary					
33	Sales of Goods & Services Summary					
34	Grants & Contracts Summary					
35	Other Operating Revenue Summary					
36	Non Operating Revenues Summary					
37	Appropriations Summary					
38	Gifts Summary					
39	Investment Income Summary					
40	Other Non Operating Revenues Summary					
41	Internal Distributions					
42	**Total Revenue**					
43						
44	Salary & Wages Summary					
45	Services, Travel, and Supplies		41	(515)	474	
46	Util., Repair & Maint., and Rentals					
47	Int., Claims, Other Exp., Subcontracts, Depr. & Amort.		398		(398)	
48	Cap. Exp., Discont. Op., and Other Non-op. Exp.					
49	**Total Expenses Before Transfers**		**439**	**(515)**	**76**	
50						
51	Internal Allocations & Sales Summary		3,894		(3,894)	
52	Provisions for Replacement & Depreciation Grouping					
53	Debt Service Grouping					
54	Transfers To/From Operations Grouping					
55	**Total Funding Transfers**		**3,894**		**(3,894)**	
56						
57	**Total Expenses After Transfers**		**4,333**	**(515)**	**(3,818)**	
58	**B35 - Restr Expendable Non Op Statement of Activities Net Result**		**4,333**	**(515)**	**(3,818)**	

UNIVERSITY OF WYOMING

UW Budget to Actuals

Board of Trustees

B0000 - General University Operations Division

	A	B	C	D	E	F
		FY2027				
1	Summary Level Natural Accounts by Fund Class	Budget Amount	Quarter 1 YTD Actuals Amount	Quarter 1 YTD Encumbered Amount	Budget to Actuals Variance Amount	Budget to Actuals Variance Percent
2	**B30 - Restr Expendable Operating**					
3	Tuition & Educational Fees Net Summary					
4	Sales of Goods & Services Summary					
5	Grants & Contracts Summary					
6	Other Operating Revenue Summary					
7	Non Operating Revenues Summary					
8	Appropriations Summary					
9	Gifts Summary					
10	Investment Income Summary					
11	Other Non Operating Revenues Summary					
12	Internal Distributions					
13	**Total Revenue**					
14						
15	Salary & Wages Summary					
16	Services, Travel, and Supplies					
17	Util., Repair & Maint., and Rentals					
18	Int., Claims, Other Exp., Subcontracts, Depr. & Amort.					
19	Cap. Exp., Discont. Op., and Other Non-op. Exp.					
20	**Total Expenses Before Transfers**					
21						
22	Internal Allocations & Sales Summary					
23	Provisions for Replacement & Depreciation Grouping					
24	Debt Service Grouping					
25	Transfers To/From Operations Grouping					
26	**Total Funding Transfers**					
27						
28	**Total Expenses After Transfers**					
29	**B30 - Restr Expendable Operating Statement of Activities Net Result**					
30						
31	**B35 - Restr Expendable Non Op**					
32	Tuition & Educational Fees Net Summary					
33	Sales of Goods & Services Summary					
34	Grants & Contracts Summary					
35	Other Operating Revenue Summary					
36	Non Operating Revenues Summary					
37	Appropriations Summary					
38	Gifts Summary					
39	Investment Income Summary					
40	Other Non Operating Revenues Summary					
41	Internal Distributions					
42	**Total Revenue**					
43						
44	Salary & Wages Summary					
45	Services, Travel, and Supplies					
46	Util., Repair & Maint., and Rentals					
47	Int., Claims, Other Exp., Subcontracts, Depr. & Amort.					
48	Cap. Exp., Discont. Op., and Other Non-op. Exp.					
49	**Total Expenses Before Transfers**					
50						
51	Internal Allocations & Sales Summary					
52	Provisions for Replacement & Depreciation Grouping					
53	Debt Service Grouping					
54	Transfers To/From Operations Grouping					
55	**Total Funding Transfers**					
56						
57	**Total Expenses After Transfers**					
58	**B35 - Restr Expendable Non Op Statement of Activities Net Result**					

UNIVERSITY OF WYOMING

UW Budget to Actuals

Board of Trustees

B0001 - Office of the President Division

	A	B	C	D	E	F
		FY2027				
1	Summary Level Natural Accounts by Fund Class	Budget Amount	Quarter 1 YTD Actuals Amount	Quarter 1 YTD Encumbered Amount	Budget to Actuals Variance Amount	Budget to Actuals Variance Percent
2	**B30 - Restr Expendable Operating**					
3	Tuition & Educational Fees Net Summary		79,277		(79,277)	
4	Sales of Goods & Services Summary					
5	Grants & Contracts Summary					
6	Other Operating Revenue Summary					
7	Non Operating Revenues Summary					
8	Appropriations Summary					
9	Gifts Summary	(3,947,940)	(237,062)		(3,710,878)	6%
10	Investment Income Summary					
11	Other Non Operating Revenues Summary					
12	Internal Distributions					
13	**Total Revenue**	**(3,947,940)**	**(157,785)**		**(3,790,155)**	**4%**
14						
15	Salary & Wages Summary	305,261	119,232		186,030	39%
16	Services, Travel, and Supplies	3,505,119	127,528	29,557	3,348,034	4%
17	Util., Repair & Maint., and Rentals		504	800	(1,304)	
18	Int., Claims, Other Exp., Subcontracts, Depr. & Amort.		30,029		(30,029)	
19	Cap. Exp., Discont. Op., and Other Non-op. Exp.					
20	**Total Expenses Before Transfers**	**3,810,380**	**277,293**	**30,357**	**3,502,731**	**8%**
21						
22	Internal Allocations & Sales Summary		9,501		(9,501)	
23	Provisions for Replacement & Depreciation Grouping					
24	Debt Service Grouping					
25	Transfers To/From Operations Grouping	137,560	5,545		132,015	4%
26	**Total Funding Transfers**	**137,560**	**15,046**		**122,514**	**11%**
27						
28	**Total Expenses After Transfers**	**3,947,940**	**292,339**	**30,357**	**3,625,245**	**8%**
29	**B30 - Restr Expendable Operating Statement of Activities Net Result**	**0**	**134,554**	**30,357**	**(164,911)**	
30						
31	**B35 - Restr Expendable Non Op**					
32	Tuition & Educational Fees Net Summary					
33	Sales of Goods & Services Summary					
34	Grants & Contracts Summary					
35	Other Operating Revenue Summary					
36	Non Operating Revenues Summary					
37	Appropriations Summary					
38	Gifts Summary					
39	Investment Income Summary					
40	Other Non Operating Revenues Summary					
41	Internal Distributions					
42	**Total Revenue**					
43						
44	Salary & Wages Summary					
45	Services, Travel, and Supplies					
46	Util., Repair & Maint., and Rentals					
47	Int., Claims, Other Exp., Subcontracts, Depr. & Amort.					
48	Cap. Exp., Discont. Op., and Other Non-op. Exp.					
49	**Total Expenses Before Transfers**					
50						
51	Internal Allocations & Sales Summary					
52	Provisions for Replacement & Depreciation Grouping					
53	Debt Service Grouping					
54	Transfers To/From Operations Grouping					
55	**Total Funding Transfers**					
56						
57	**Total Expenses After Transfers**					
58	**B35 - Restr Expendable Non Op Statement of Activities Net Result**					

UNIVERSITY OF WYOMING

UW Budget to Actuals

Board of Trustees

00013 - Board of Trustees

	A	B	C	D	E	F
		FY2027				
1	Summary Level Natural Accounts by Fund Class	Budget Amount	Quarter 1 YTD Actuals Amount	Quarter 1 YTD Encu	Budget to Actuals Variance Amount	Budget to Actuals Variance Percent
2	**B30 - Restr Expendable Operating**					
3	Tuition & Educational Fees Net Summary					
4	Sales of Goods & Services Summary					
5	Grants & Contracts Summary					
6	Other Operating Revenue Summary					
7	Non Operating Revenues Summary					
8	Appropriations Summary					
9	Gifts Summary					
10	Investment Income Summary					
11	Other Non Operating Revenues Summary					
12	Internal Distributions					
13	**Total Revenue**					
14						
15	Salary & Wages Summary					
16	Services, Travel, and Supplies					
17	Util., Repair & Maint., and Rentals					
18	Int., Claims, Other Exp., Subcontracts, Depr. & Amort.					
19	Cap. Exp., Discont. Op., and Other Non-op. Exp.					
20	**Total Expenses Before Transfers**					
21						
22	Internal Allocations & Sales Summary					
23	Provisions for Replacement & Depreciation Grouping					
24	Debt Service Grouping					
25	Transfers To/From Operations Grouping					
26	**Total Funding Transfers**					
27						
28	**Total Expenses After Transfers**					
29	**B30 - Restr Expendable Operating Statement of Activities Net Result**					
30						
31	**B35 - Restr Expendable Non Op**					
32	Tuition & Educational Fees Net Summary					
33	Sales of Goods & Services Summary					
34	Grants & Contracts Summary					
35	Other Operating Revenue Summary					
36	Non Operating Revenues Summary					
37	Appropriations Summary					
38	Gifts Summary					
39	Investment Income Summary					
40	Other Non Operating Revenues Summary					
41	Internal Distributions					
42	**Total Revenue**					
43						
44	Salary & Wages Summary					
45	Services, Travel, and Supplies					
46	Util., Repair & Maint., and Rentals					
47	Int., Claims, Other Exp., Subcontracts, Depr. & Amort.					
48	Cap. Exp., Discont. Op., and Other Non-op. Exp.					
49	**Total Expenses Before Transfers**					
50						
51	Internal Allocations & Sales Summary					
52	Provisions for Replacement & Depreciation Grouping					
53	Debt Service Grouping					
54	Transfers To/From Operations Grouping					
55	**Total Funding Transfers**					
56						
57	**Total Expenses After Transfers**					
58	**B35 - Restr Expendable Non Op Statement of Activities Net Result**					

UNIVERSITY OF WYOMING

UW Budget to Actuals
Board of Trustees

00021 - Internal Audit

	A	B	C	D	E	F
		FY2027				
1	Summary Level Natural Accounts by Fund Class	Budget Amount	Quarter 1 YTD Actuals Amount	Quarter 1 YTD Encu	Budget to Actuals Variance Amount	Budget to Actuals Variance Percent
2	**B30 - Restr Expendable Operating**					
3	Tuition & Educational Fees Net Summary					
4	Sales of Goods & Services Summary					
5	Grants & Contracts Summary					
6	Other Operating Revenue Summary					
7	Non Operating Revenues Summary					
8	Appropriations Summary					
9	Gifts Summary					
10	Investment Income Summary					
11	Other Non Operating Revenues Summary					
12	Internal Distributions					
13	**Total Revenue**					
14						
15	Salary & Wages Summary					
16	Services, Travel, and Supplies					
17	Util., Repair & Maint., and Rentals					
18	Int., Claims, Other Exp., Subcontracts, Depr. & Amort.					
19	Cap. Exp., Discont. Op., and Other Non-op. Exp.					
20	**Total Expenses Before Transfers**					
21						
22	Internal Allocations & Sales Summary					
23	Provisions for Replacement & Depreciation Grouping					
24	Debt Service Grouping					
25	Transfers To/From Operations Grouping					
26	**Total Funding Transfers**					
27						
28	**Total Expenses After Transfers**					
29	**B30 - Restr Expendable Operating Statement of Activities Net Result**					
30						
31	**B35 - Restr Expendable Non Op**					
32	Tuition & Educational Fees Net Summary					
33	Sales of Goods & Services Summary					
34	Grants & Contracts Summary					
35	Other Operating Revenue Summary					
36	Non Operating Revenues Summary					
37	Appropriations Summary					
38	Gifts Summary					
39	Investment Income Summary					
40	Other Non Operating Revenues Summary					
41	Internal Distributions					
42	**Total Revenue**					
43						
44	Salary & Wages Summary					
45	Services, Travel, and Supplies					
46	Util., Repair & Maint., and Rentals					
47	Int., Claims, Other Exp., Subcontracts, Depr. & Amort.					
48	Cap. Exp., Discont. Op., and Other Non-op. Exp.					
49	**Total Expenses Before Transfers**					
50						
51	Internal Allocations & Sales Summary					
52	Provisions for Replacement & Depreciation Grouping					
53	Debt Service Grouping					
54	Transfers To/From Operations Grouping					
55	**Total Funding Transfers**					
56						
57	**Total Expenses After Transfers**					
58	**B35 - Restr Expendable Non Op Statement of Activities Net Result**					

UNIVERSITY OF WYOMING

UW Budget to Actuals

Board of Trustees

B1000 - Academic Affairs Division

	A	B	C	D	E	F
		FY2027				
1	Summary Level Natural Accounts by Fund Class	Budget Amount	Quarter 1 YTD Actuals Amount	Quarter 1 YTD Encu	Budget to Actuals Variance Amount	Budget to Actuals Variance Percent
2	**B30 - Restr Expendable Operating**					
3	Tuition & Educational Fees Net Summary	4,871,758	1,635,493		3,236,264	34%
4	Sales of Goods & Services Summary					
5	Grants & Contracts Summary					
6	Other Operating Revenue Summary					
7	Non Operating Revenues Summary					
8	Appropriations Summary	(3,800,000)			(3,800,000)	0%
9	Gifts Summary	(36,783,594)	(4,242,491)		(32,541,103)	12%
10	Investment Income Summary					
11	Other Non Operating Revenues Summary					
12	Internal Distributions					
13	**Total Revenue**	**(35,711,836)**	**(2,606,998)**		**(33,104,839)**	**7%**
14						
15	Salary & Wages Summary	17,138,863	5,023,403		12,115,460	29%
16	Services, Travel, and Supplies	14,369,907	2,093,069	1,554,500	10,722,337	25%
17	Util., Repair & Maint., and Rentals	208,619	35,587	6,286	166,746	20%
18	Int., Claims, Other Exp., Subcontracts, Depr. & Amort.	2,216,163	251,485	20,659	1,944,019	12%
19	Cap. Exp., Discont. Op., and Other Non-op. Exp.		1,890		(1,890)	
20	**Total Expenses Before Transfers**	**33,933,551**	**7,405,434**	**1,581,446**	**24,946,671**	**26%**
21						
22	Internal Allocations & Sales Summary	1,207,281	401,441		805,840	33%
23	Provisions for Replacement & Depreciation Grouping					
24	Debt Service Grouping					
25	Transfers To/From Operations Grouping	571,004	131,093		439,911	23%
26	**Total Funding Transfers**	**1,778,285**	**532,534**		**1,245,751**	**30%**
27						
28	**Total Expenses After Transfers**	**35,711,836**	**7,937,968**	**1,581,446**	**26,192,423**	**27%**
29	**B30 - Restr Expendable Operating Statement of Activities Net Result**	**0**	**5,330,970**	**1,581,446**	**(6,912,416)**	
30						
31	**B35 - Restr Expendable Non Op**					
32	Tuition & Educational Fees Net Summary					
33	Sales of Goods & Services Summary					
34	Grants & Contracts Summary					
35	Other Operating Revenue Summary					
36	Non Operating Revenues Summary					
37	Appropriations Summary					
38	Gifts Summary					
39	Investment Income Summary					
40	Other Non Operating Revenues Summary					
41	Internal Distributions					
42	**Total Revenue**					
43						
44	Salary & Wages Summary					
45	Services, Travel, and Supplies			(515)	515	
46	Util., Repair & Maint., and Rentals					
47	Int., Claims, Other Exp., Subcontracts, Depr. & Amort.					
48	Cap. Exp., Discont. Op., and Other Non-op. Exp.					
49	**Total Expenses Before Transfers**			**(515)**	**515**	
50						
51	Internal Allocations & Sales Summary		2,430		(2,430)	
52	Provisions for Replacement & Depreciation Grouping					
53	Debt Service Grouping					
54	Transfers To/From Operations Grouping					
55	**Total Funding Transfers**		**2,430**		**(2,430)**	
56						
57	**Total Expenses After Transfers**		**2,430**	**(515)**	**(1,915)**	
58	**B35 - Restr Expendable Non Op Statement of Activities Net Result**		**2,430**	**(515)**	**(1,915)**	

UNIVERSITY OF WYOMING

UW Budget to Actuals
Board of Trustees

C1000 - Provost Subdivision

	A	B	C	D	E	F
		FY2027				
1	Summary Level Natural Accounts by Fund Class	Budget Amount	Quarter 1 YTD Actuals Amount	Quarter 1 YTD Encu	Budget to Actuals Variance Amount	Budget to Actuals Variance Percent
2	**B30 - Restr Expendable Operating**					
3	Tuition & Educational Fees Net Summary	882,163	161,052		721,112	18%
4	Sales of Goods & Services Summary					
5	Grants & Contracts Summary					
6	Other Operating Revenue Summary					
7	Non Operating Revenues Summary					
8	Appropriations Summary	(3,800,000)			(3,800,000)	0%
9	Gifts Summary	(5,608,143)	(548,777)		(5,059,366)	10%
10	Investment Income Summary					
11	Other Non Operating Revenues Summary					
12	Internal Distributions					
13	**Total Revenue**	**(8,525,980)**	**(387,726)**		**(8,138,254)**	**5%**
14						
15	Salary & Wages Summary	6,318,736	1,728,955		4,589,782	27%
16	Services, Travel, and Supplies	1,559,305	315,071	203,619	1,040,616	33%
17	Util., Repair & Maint., and Rentals	14,764	3,689	246	10,829	27%
18	Int., Claims, Other Exp., Subcontracts, Depr. & Amort.	380,912	45,499	3,522	331,891	13%
19	Cap. Exp., Discont. Op., and Other Non-op. Exp.					
20	**Total Expenses Before Transfers**	**8,273,717**	**2,093,213**	**207,387**	**5,973,117**	**28%**
21						
22	Internal Allocations & Sales Summary	202,259	77,617		124,642	38%
23	Provisions for Replacement & Depreciation Grouping					
24	Debt Service Grouping					
25	Transfers To/From Operations Grouping	50,004			50,004	0%
26	**Total Funding Transfers**	**252,263**	**77,617**		**174,646**	**31%**
27						
28	**Total Expenses After Transfers**	**8,525,980**	**2,170,829**	**207,387**	**6,147,764**	**28%**
29	**B30 - Restr Expendable Operating Statement of Activities Net Result**	**(0)**	**1,783,103**	**207,387**	**(1,990,491)**	
30						
31	**B35 - Restr Expendable Non Op**					
32	Tuition & Educational Fees Net Summary					
33	Sales of Goods & Services Summary					
34	Grants & Contracts Summary					
35	Other Operating Revenue Summary					
36	Non Operating Revenues Summary					
37	Appropriations Summary					
38	Gifts Summary					
39	Investment Income Summary					
40	Other Non Operating Revenues Summary					
41	Internal Distributions					
42	**Total Revenue**					
43						
44	Salary & Wages Summary					
45	Services, Travel, and Supplies					
46	Util., Repair & Maint., and Rentals					
47	Int., Claims, Other Exp., Subcontracts, Depr. & Amort.					
48	Cap. Exp., Discont. Op., and Other Non-op. Exp.					
49	**Total Expenses Before Transfers**					
50						
51	Internal Allocations & Sales Summary					
52	Provisions for Replacement & Depreciation Grouping					
53	Debt Service Grouping					
54	Transfers To/From Operations Grouping					
55	**Total Funding Transfers**					
56						
57	**Total Expenses After Transfers**					
58	**B35 - Restr Expendable Non Op Statement of Activities Net Result**					

UNIVERSITY OF WYOMING

UW Budget to Actuals
Board of Trustees

C1030 - Honors College Subdivision

	A	B	C	D	E	F
		FY2027				
1	Summary Level Natural Accounts by Fund Class	Budget Amount	Quarter 1 YTD Actuals Amount	Quarter 1 YTD Encu	Budget to Actuals Variance Amount	Budget to Actuals Variance Percent
2	**B30 - Restr Expendable Operating**					
3	Tuition & Educational Fees Net Summary	128,000	16,350		111,650	13%
4	Sales of Goods & Services Summary					
5	Grants & Contracts Summary					
6	Other Operating Revenue Summary					
7	Non Operating Revenues Summary					
8	Appropriations Summary					
9	Gifts Summary	(467,590)	(68,443)		(399,147)	15%
10	Investment Income Summary					
11	Other Non Operating Revenues Summary					
12	Internal Distributions					
13	**Total Revenue**	**(339,590)**	**(52,093)**		**(287,497)**	**15%**
14						
15	Salary & Wages Summary	66,690	14,572		52,118	22%
16	Services, Travel, and Supplies	213,900	63,998	3,006	146,896	31%
17	Util., Repair & Maint., and Rentals					
18	Int., Claims, Other Exp., Subcontracts, Depr. & Amort.	59,000	8,349		50,651	14%
19	Cap. Exp., Discont. Op., and Other Non-op. Exp.					
20	**Total Expenses Before Transfers**	**339,590**	**86,919**	**3,006**	**249,665**	**26%**
21						
22	Internal Allocations & Sales Summary		14,085		(14,085)	
23	Provisions for Replacement & Depreciation Grouping					
24	Debt Service Grouping					
25	Transfers To/From Operations Grouping					
26	**Total Funding Transfers**		**14,085**		**(14,085)**	
27						
28	**Total Expenses After Transfers**	**339,590**	**101,004**	**3,006**	**235,581**	**31%**
29	**B30 - Restr Expendable Operating Statement of Activities Net Result**	**0**	**48,911**	**3,006**	**(51,917)**	
30						
31	**B35 - Restr Expendable Non Op**					
32	Tuition & Educational Fees Net Summary					
33	Sales of Goods & Services Summary					
34	Grants & Contracts Summary					
35	Other Operating Revenue Summary					
36	Non Operating Revenues Summary					
37	Appropriations Summary					
38	Gifts Summary					
39	Investment Income Summary					
40	Other Non Operating Revenues Summary					
41	Internal Distributions					
42	**Total Revenue**					
43						
44	Salary & Wages Summary					
45	Services, Travel, and Supplies					
46	Util., Repair & Maint., and Rentals					
47	Int., Claims, Other Exp., Subcontracts, Depr. & Amort.					
48	Cap. Exp., Discont. Op., and Other Non-op. Exp.					
49	**Total Expenses Before Transfers**					
50						
51	Internal Allocations & Sales Summary					
52	Provisions for Replacement & Depreciation Grouping					
53	Debt Service Grouping					
54	Transfers To/From Operations Grouping					
55	**Total Funding Transfers**					
56						
57	**Total Expenses After Transfers**					
58	**B35 - Restr Expendable Non Op Statement of Activities Net Result**					

UNIVERSITY OF WYOMING

UW Budget to Actuals

C1060 - School of Computing Subdivision

Board of Trustees

	A	B	C	D	E	F
		FY2027				
1	Summary Level Natural Accounts by Fund Class	Budget Amount	Quarter 1 YTD Actuals Amount	Quarter 1 YTD Encu	Budget to Actuals Variance Amount	Budget to Actuals Variance Percent
2	**B30 - Restr Expendable Operating**					
3	Tuition & Educational Fees Net Summary					
4	Sales of Goods & Services Summary					
5	Grants & Contracts Summary					
6	Other Operating Revenue Summary					
7	Non Operating Revenues Summary					
8	Appropriations Summary					
9	Gifts Summary	(45,500)	(12,495)		(33,005)	27%
10	Investment Income Summary					
11	Other Non Operating Revenues Summary					
12	Internal Distributions					
13	**Total Revenue**	**(45,500)**	**(12,495)**		**(33,005)**	**27%**
14						
15	Salary & Wages Summary		12,495		(12,495)	
16	Services, Travel, and Supplies	31,000		1,127	29,873	4%
17	Util., Repair & Maint., and Rentals					
18	Int., Claims, Other Exp., Subcontracts, Depr. & Amort.	9,500	285		9,215	3%
19	Cap. Exp., Discont. Op., and Other Non-op. Exp.					
20	**Total Expenses Before Transfers**	**40,500**	**12,780**	**1,127**	**26,593**	**34%**
21						
22	Internal Allocations & Sales Summary	5,000			5,000	0%
23	Provisions for Replacement & Depreciation Grouping					
24	Debt Service Grouping					
25	Transfers To/From Operations Grouping					
26	**Total Funding Transfers**	**5,000**			**5,000**	**0%**
27						
28	**Total Expenses After Transfers**	**45,500**	**12,780**	**1,127**	**31,593**	**31%**
29	**B30 - Restr Expendable Operating Statement of Activities Net Result**	**0**	**285**	**1,127**	**(1,412)**	
30						
31	**B35 - Restr Expendable Non Op**					
32	Tuition & Educational Fees Net Summary					
33	Sales of Goods & Services Summary					
34	Grants & Contracts Summary					
35	Other Operating Revenue Summary					
36	Non Operating Revenues Summary					
37	Appropriations Summary					
38	Gifts Summary					
39	Investment Income Summary					
40	Other Non Operating Revenues Summary					
41	Internal Distributions					
42	**Total Revenue**					
43						
44	Salary & Wages Summary					
45	Services, Travel, and Supplies					
46	Util., Repair & Maint., and Rentals					
47	Int., Claims, Other Exp., Subcontracts, Depr. & Amort.					
48	Cap. Exp., Discont. Op., and Other Non-op. Exp.					
49	**Total Expenses Before Transfers**					
50						
51	Internal Allocations & Sales Summary					
52	Provisions for Replacement & Depreciation Grouping					
53	Debt Service Grouping					
54	Transfers To/From Operations Grouping					
55	**Total Funding Transfers**					
56						
57	**Total Expenses After Transfers**					
58	**B35 - Restr Expendable Non Op Statement of Activities Net Result**					

UNIVERSITY OF WYOMING

UW Budget to Actuals

Board of Trustees

C1040 - Haub School of Environment & Natural Resources Subdivision

	A	B	C	D	E	F
		FY2027				
1	Summary Level Natural Accounts by Fund Class	Budget Amount	Quarter 1 YTD Actuals Amount	Quarter 1 YTD Encu	Budget to Actuals Variance Amount	Budget to Actuals Variance Percent
2	**B30 - Restr Expendable Operating**					
3	Tuition & Educational Fees Net Summary	452,880	90,485		362,395	20%
4	Sales of Goods & Services Summary					
5	Grants & Contracts Summary					
6	Other Operating Revenue Summary					
7	Non Operating Revenues Summary					
8	Appropriations Summary					
9	Gifts Summary	(3,114,728)	(415,557)		(2,699,171)	13%
10	Investment Income Summary					
11	Other Non Operating Revenues Summary					
12	Internal Distributions					
13	**Total Revenue**	**(2,661,848)**	**(325,073)**		**(2,336,775)**	**12%**
14						
15	Salary & Wages Summary	1,385,078	400,668		984,410	29%
16	Services, Travel, and Supplies	1,146,008	205,714	110,245	830,049	28%
17	Util., Repair & Maint., and Rentals	8,250	12,869		(4,619)	156%
18	Int., Claims, Other Exp., Subcontracts, Depr. & Amort.	53,950	13,102		40,848	24%
19	Cap. Exp., Discont. Op., and Other Non-op. Exp.					
20	**Total Expenses Before Transfers**	**2,593,286**	**632,353**	**110,245**	**1,850,688**	**29%**
21						
22	Internal Allocations & Sales Summary	68,562	34,825		33,737	51%
23	Provisions for Replacement & Depreciation Grouping					
24	Debt Service Grouping					
25	Transfers To/From Operations Grouping					
26	**Total Funding Transfers**	**68,562**	**34,825**		**33,737**	**51%**
27						
28	**Total Expenses After Transfers**	**2,661,848**	**667,179**	**110,245**	**1,884,425**	**29%**
29	**B30 - Restr Expendable Operating Statement of Activities Net Result**	**(0)**	**342,106**	**110,245**	**(452,351)**	
30						
31	**B35 - Restr Expendable Non Op**					
32	Tuition & Educational Fees Net Summary					
33	Sales of Goods & Services Summary					
34	Grants & Contracts Summary					
35	Other Operating Revenue Summary					
36	Non Operating Revenues Summary					
37	Appropriations Summary					
38	Gifts Summary					
39	Investment Income Summary					
40	Other Non Operating Revenues Summary					
41	Internal Distributions					
42	**Total Revenue**					
43						
44	Salary & Wages Summary					
45	Services, Travel, and Supplies					
46	Util., Repair & Maint., and Rentals					
47	Int., Claims, Other Exp., Subcontracts, Depr. & Amort.					
48	Cap. Exp., Discont. Op., and Other Non-op. Exp.					
49	**Total Expenses Before Transfers**					
50						
51	Internal Allocations & Sales Summary					
52	Provisions for Replacement & Depreciation Grouping					
53	Debt Service Grouping					
54	Transfers To/From Operations Grouping					
55	**Total Funding Transfers**					
56						
57	**Total Expenses After Transfers**					
58	**B35 - Restr Expendable Non Op Statement of Activities Net Result**					

UNIVERSITY OF WYOMING

UW Budget to Actuals

Board of Trustees

C1200 - College of Agriculture, Life Sciences & Natural Resources Subdivision

	A	B	C	D	E	F
		FY2027				
1	Summary Level Natural Accounts by Fund Class	Budget Amount	Quarter 1 YTD Actuals Amount	Quarter 1 YTD Encu	Budget to Actuals Variance Amount	Budget to Actuals Variance Percent
2	**B30 - Restr Expendable Operating**					
3	Tuition & Educational Fees Net Summary	727,282	361,060		366,222	50%
4	Sales of Goods & Services Summary					
5	Grants & Contracts Summary					
6	Other Operating Revenue Summary					
7	Non Operating Revenues Summary					
8	Appropriations Summary					
9	Gifts Summary	(7,011,036)	(924,309)		(6,086,727)	13%
10	Investment Income Summary					
11	Other Non Operating Revenues Summary					
12	Internal Distributions					
13	**Total Revenue**	**(6,283,754)**	**(563,249)**		**(5,720,504)**	**9%**
14						
15	Salary & Wages Summary	2,355,531	859,645		1,495,886	36%
16	Services, Travel, and Supplies	2,725,969	396,399	257,593	2,071,978	24%
17	Util., Repair & Maint., and Rentals	114,925	6,143		108,782	5%
18	Int., Claims, Other Exp., Subcontracts, Depr. & Amort.	233,004	32,223		200,781	14%
19	Cap. Exp., Discont. Op., and Other Non-op. Exp.		1,890		(1,890)	
20	**Total Expenses Before Transfers**	**5,429,429**	**1,296,300**	**257,593**	**3,875,536**	**29%**
21						
22	Internal Allocations & Sales Summary	399,825	47,366		352,459	12%
23	Provisions for Replacement & Depreciation Grouping					
24	Debt Service Grouping					
25	Transfers To/From Operations Grouping	454,500	16,544		437,956	4%
26	**Total Funding Transfers**	**854,325**	**63,910**		**790,415**	**7%**
27						
28	**Total Expenses After Transfers**	**6,283,754**	**1,360,210**	**257,593**	**4,665,951**	**26%**
29	**B30 - Restr Expendable Operating Statement of Activities Net Result**	**0**	**796,961**	**257,593**	**(1,054,553)**	
30						
31	**B35 - Restr Expendable Non Op**					
32	Tuition & Educational Fees Net Summary					
33	Sales of Goods & Services Summary					
34	Grants & Contracts Summary					
35	Other Operating Revenue Summary					
36	Non Operating Revenues Summary					
37	Appropriations Summary					
38	Gifts Summary					
39	Investment Income Summary					
40	Other Non Operating Revenues Summary					
41	Internal Distributions					
42	**Total Revenue**					
43						
44	Salary & Wages Summary					
45	Services, Travel, and Supplies					
46	Util., Repair & Maint., and Rentals					
47	Int., Claims, Other Exp., Subcontracts, Depr. & Amort.					
48	Cap. Exp., Discont. Op., and Other Non-op. Exp.					
49	**Total Expenses Before Transfers**					
50						
51	Internal Allocations & Sales Summary					
52	Provisions for Replacement & Depreciation Grouping					
53	Debt Service Grouping					
54	Transfers To/From Operations Grouping					
55	**Total Funding Transfers**					
56						
57	**Total Expenses After Transfers**					
58	**B35 - Restr Expendable Non Op Statement of Activities Net Result**					

UNIVERSITY OF WYOMING

UW Budget to Actuals
Board of Trustees

C1300 - College of Arts & Sciences Subdivision

	A	B	C	D	E	F
		FY2027				
1	Summary Level Natural Accounts by Fund Class	Budget Amount	Quarter 1 YTD Actuals Amount	Quarter 1 YTD Encu	Budget to Actuals Variance Amount	Budget to Actuals Variance Percent
2	**B30 - Restr Expendable Operating**					
3	Tuition & Educational Fees Net Summary	1,082,164	226,247		855,917	21%
4	Sales of Goods & Services Summary					
5	Grants & Contracts Summary					
6	Other Operating Revenue Summary					
7	Non Operating Revenues Summary					
8	Appropriations Summary					
9	Gifts Summary	(3,784,150)	(197,553)		(3,586,597)	5%
10	Investment Income Summary					
11	Other Non Operating Revenues Summary					
12	Internal Distributions					
13	**Total Revenue**	**(2,701,986)**	**28,694**		**(2,730,680)**	**-1%**
14						
15	Salary & Wages Summary	710,841	125,549		585,292	18%
16	Services, Travel, and Supplies	1,784,095	171,245	249,441	1,363,409	24%
17	Util., Repair & Maint., and Rentals	14,280	1,931		12,349	14%
18	Int., Claims, Other Exp., Subcontracts, Depr. & Amort.	151,572	12,731		138,841	8%
19	Cap. Exp., Discont. Op., and Other Non-op. Exp.					
20	**Total Expenses Before Transfers**	**2,660,788**	**311,456**	**249,441**	**2,099,891**	**21%**
21						
22	Internal Allocations & Sales Summary	41,198	22,283		18,915	54%
23	Provisions for Replacement & Depreciation Grouping					
24	Debt Service Grouping					
25	Transfers To/From Operations Grouping					
26	**Total Funding Transfers**	**41,198**	**22,283**		**18,915**	**54%**
27						
28	**Total Expenses After Transfers**	**2,701,986**	**333,738**	**249,441**	**2,118,807**	**22%**
29	**B30 - Restr Expendable Operating Statement of Activities Net Result**	**0**	**362,432**	**249,441**	**(611,874)**	
30						
31	**B35 - Restr Expendable Non Op**					
32	Tuition & Educational Fees Net Summary					
33	Sales of Goods & Services Summary					
34	Grants & Contracts Summary					
35	Other Operating Revenue Summary					
36	Non Operating Revenues Summary					
37	Appropriations Summary					
38	Gifts Summary					
39	Investment Income Summary					
40	Other Non Operating Revenues Summary					
41	Internal Distributions					
42	**Total Revenue**					
43						
44	Salary & Wages Summary					
45	Services, Travel, and Supplies					
46	Util., Repair & Maint., and Rentals					
47	Int., Claims, Other Exp., Subcontracts, Depr. & Amort.					
48	Cap. Exp., Discont. Op., and Other Non-op. Exp.					
49	**Total Expenses Before Transfers**					
50						
51	Internal Allocations & Sales Summary					
52	Provisions for Replacement & Depreciation Grouping					
53	Debt Service Grouping					
54	Transfers To/From Operations Grouping					
55	**Total Funding Transfers**					
56						
57	**Total Expenses After Transfers**					
58	**B35 - Restr Expendable Non Op Statement of Activities Net Result**					

UNIVERSITY OF WYOMING

UW Budget to Actuals
Board of Trustees

C1400 - College of Business Subdivision

		FY2027				
1	Summary Level Natural Accounts by Fund Class	Budget Amount	Quarter 1 YTD Actuals Amount	Quarter 1 YTD Encu	Budget to Actuals Variance Amount	Budget to Actuals Variance Percent
2	**B30 - Restr Expendable Operating**					
3	Tuition & Educational Fees Net Summary	154,100	123,635		30,465	80%
4	Sales of Goods & Services Summary					
5	Grants & Contracts Summary					
6	Other Operating Revenue Summary					
7	Non Operating Revenues Summary					
8	Appropriations Summary					
9	Gifts Summary	(4,656,810)	(591,665)		(4,065,145)	13%
10	Investment Income Summary					
11	Other Non Operating Revenues Summary					
12	Internal Distributions					
13	**Total Revenue**	**(4,502,710)**	**(468,030)**		**(4,034,680)**	**10%**
14						
15	Salary & Wages Summary	2,356,560	543,466		1,813,094	23%
16	Services, Travel, and Supplies	1,914,650	326,971	38,172	1,549,507	19%
17	Util., Repair & Maint., and Rentals		2,476		(2,476)	
18	Int., Claims, Other Exp., Subcontracts, Depr. & Amort.	175,100	48,404	(3,250)	129,946	26%
19	Cap. Exp., Discont. Op., and Other Non-op. Exp.					
20	**Total Expenses Before Transfers**	**4,446,310**	**921,317**	**34,922**	**3,490,071**	**22%**
21						
22	Internal Allocations & Sales Summary	56,400	44,284		12,116	79%
23	Provisions for Replacement & Depreciation Grouping					
24	Debt Service Grouping					
25	Transfers To/From Operations Grouping					
26	**Total Funding Transfers**	**56,400**	**44,284**		**12,116**	**79%**
27						
28	**Total Expenses After Transfers**	**4,502,710**	**965,601**	**34,922**	**3,502,186**	**22%**
29	**B30 - Restr Expendable Operating Statement of Activities Net Result**	**0**	**497,571**	**34,922**	**(532,493)**	
30						
31	**B35 - Restr Expendable Non Op**					
32	Tuition & Educational Fees Net Summary					
33	Sales of Goods & Services Summary					
34	Grants & Contracts Summary					
35	Other Operating Revenue Summary					
36	Non Operating Revenues Summary					
37	Appropriations Summary					
38	Gifts Summary					
39	Investment Income Summary					
40	Other Non Operating Revenues Summary					
41	Internal Distributions					
42	**Total Revenue**					
43						
44	Salary & Wages Summary					
45	Services, Travel, and Supplies					
46	Util., Repair & Maint., and Rentals					
47	Int., Claims, Other Exp., Subcontracts, Depr. & Amort.					
48	Cap. Exp., Discont. Op., and Other Non-op. Exp.					
49	**Total Expenses Before Transfers**					
50						
51	Internal Allocations & Sales Summary					
52	Provisions for Replacement & Depreciation Grouping					
53	Debt Service Grouping					
54	Transfers To/From Operations Grouping					
55	**Total Funding Transfers**					
56						
57	**Total Expenses After Transfers**					
58	**B35 - Restr Expendable Non Op Statement of Activities Net Result**					

UNIVERSITY OF WYOMING

UW Budget to Actuals
Board of Trustees

C1500 - College of Education Subdivision

	A	B	C	D	E	F
		FY2027				
1	Summary Level Natural Accounts by Fund Class	Budget Amount	Quarter 1 YTD Actuals Amount	Quarter 1 YTD Encu	Budget to Actuals Variance Amount	Budget to Actuals Variance Percent
2	**B30 - Restr Expendable Operating**					
3	Tuition & Educational Fees Net Summary	213,905	186,960		26,946	87%
4	Sales of Goods & Services Summary					
5	Grants & Contracts Summary					
6	Other Operating Revenue Summary					
7	Non Operating Revenues Summary					
8	Appropriations Summary					
9	Gifts Summary	(1,590,314)	(163,592)		(1,426,722)	10%
10	Investment Income Summary					
11	Other Non Operating Revenues Summary					
12	Internal Distributions					
13	**Total Revenue**	**(1,376,408)**	**23,368**		**(1,399,777)**	**-2%**
14						
15	Salary & Wages Summary	454,248	113,690		340,559	25%
16	Services, Travel, and Supplies	602,810	119,381	13,775	469,654	22%
17	Util., Repair & Maint., and Rentals					
18	Int., Claims, Other Exp., Subcontracts, Depr. & Amort.	255,350	36,658		218,692	14%
19	Cap. Exp., Discont. Op., and Other Non-op. Exp.					
20	**Total Expenses Before Transfers**	**1,312,408**	**269,729**	**13,775**	**1,028,904**	**22%**
21						
22	Internal Allocations & Sales Summary	64,000	25,101		38,899	39%
23	Provisions for Replacement & Depreciation Grouping					
24	Debt Service Grouping					
25	Transfers To/From Operations Grouping					
26	**Total Funding Transfers**	**64,000**	**25,101**		**38,899**	**39%**
27						
28	**Total Expenses After Transfers**	**1,376,408**	**294,830**	**13,775**	**1,067,804**	**22%**
29	**B30 - Restr Expendable Operating Statement of Activities Net Result**	**0**	**318,198**	**13,775**	**(331,973)**	
30						
31	**B35 - Restr Expendable Non Op**					
32	Tuition & Educational Fees Net Summary					
33	Sales of Goods & Services Summary					
34	Grants & Contracts Summary					
35	Other Operating Revenue Summary					
36	Non Operating Revenues Summary					
37	Appropriations Summary					
38	Gifts Summary					
39	Investment Income Summary					
40	Other Non Operating Revenues Summary					
41	Internal Distributions					
42	**Total Revenue**					
43						
44	Salary & Wages Summary					
45	Services, Travel, and Supplies					
46	Util., Repair & Maint., and Rentals					
47	Int., Claims, Other Exp., Subcontracts, Depr. & Amort.					
48	Cap. Exp., Discont. Op., and Other Non-op. Exp.					
49	**Total Expenses Before Transfers**					
50						
51	Internal Allocations & Sales Summary					
52	Provisions for Replacement & Depreciation Grouping					
53	Debt Service Grouping					
54	Transfers To/From Operations Grouping					
55	**Total Funding Transfers**					
56						
57	**Total Expenses After Transfers**					
58	**B35 - Restr Expendable Non Op Statement of Activities Net Result**					

UNIVERSITY OF WYOMING

UW Budget to Actuals

Board of Trustees

C1600 - College of Engineering & Physical Sciences Subdivision

	A	B	C	D	E	F
		FY2027				
1	Summary Level Natural Accounts by Fund Class	Budget Amount	Quarter 1 YTD Actuals Amount	Quarter 1 YTD Encu	Budget to Actuals Variance Amount	Budget to Actuals Variance Percent
2	**B30 - Restr Expendable Operating**					
3	Tuition & Educational Fees Net Summary	700,355	282,716		417,639	40%
4	Sales of Goods & Services Summary					
5	Grants & Contracts Summary					
6	Other Operating Revenue Summary					
7	Non Operating Revenues Summary					
8	Appropriations Summary					
9	Gifts Summary	(4,746,968)	(930,031)		(3,816,937)	20%
10	Investment Income Summary					
11	Other Non Operating Revenues Summary					
12	Internal Distributions					
13	**Total Revenue**	**(4,046,613)**	**(647,315)**		**(3,399,298)**	**16%**
14						
15	Salary & Wages Summary	1,969,485	933,321		1,036,164	47%
16	Services, Travel, and Supplies	1,695,924	257,030	109,612	1,329,282	22%
17	Util., Repair & Maint., and Rentals	5,200	8,051	6,040	(8,891)	271%
18	Int., Claims, Other Exp., Subcontracts, Depr. & Amort.	141,940	32,948	2,222	106,770	25%
19	Cap. Exp., Discont. Op., and Other Non-op. Exp.					
20	**Total Expenses Before Transfers**	**3,812,549**	**1,231,350**	**117,874**	**2,463,325**	**35%**
21						
22	Internal Allocations & Sales Summary	197,564	94,768		102,796	48%
23	Provisions for Replacement & Depreciation Grouping					
24	Debt Service Grouping					
25	Transfers To/From Operations Grouping	36,500	100,259		(63,759)	275%
26	**Total Funding Transfers**	**234,064**	**195,027**		**39,037**	**83%**
27						
28	**Total Expenses After Transfers**	**4,046,613**	**1,426,377**	**117,874**	**2,502,362**	**38%**
29	**B30 - Restr Expendable Operating Statement of Activities Net Result**	**0**	**779,062**	**117,874**	**(896,936)**	
30						
31	**B35 - Restr Expendable Non Op**					
32	Tuition & Educational Fees Net Summary					
33	Sales of Goods & Services Summary					
34	Grants & Contracts Summary					
35	Other Operating Revenue Summary					
36	Non Operating Revenues Summary					
37	Appropriations Summary					
38	Gifts Summary					
39	Investment Income Summary					
40	Other Non Operating Revenues Summary					
41	Internal Distributions					
42	**Total Revenue**					
43						
44	Salary & Wages Summary					
45	Services, Travel, and Supplies					
46	Util., Repair & Maint., and Rentals					
47	Int., Claims, Other Exp., Subcontracts, Depr. & Amort.					
48	Cap. Exp., Discont. Op., and Other Non-op. Exp.					
49	**Total Expenses Before Transfers**					
50						
51	Internal Allocations & Sales Summary		2,430		(2,430)	
52	Provisions for Replacement & Depreciation Grouping					
53	Debt Service Grouping					
54	Transfers To/From Operations Grouping					
55	**Total Funding Transfers**		**2,430**		**(2,430)**	
56						
57	**Total Expenses After Transfers**		**2,430**		**(2,430)**	
58	**B35 - Restr Expendable Non Op Statement of Activities Net Result**		**2,430**		**(2,430)**	

UNIVERSITY OF WYOMING

UW Budget to Actuals
Board of Trustees

C1700 - College of Health Sciences Subdivision

	A	B	C	D	E	F
		FY2027				
1	Summary Level Natural Accounts by Fund Class	Budget Amount	Quarter 1 YTD Actuals Amount	Quarter 1 YTD Encu	Budget to Actuals Variance Amount	Budget to Actuals Variance Percent
2	**B30 - Restr Expendable Operating**					
3	Tuition & Educational Fees Net Summary	346,633	60,535		286,098	17%
4	Sales of Goods & Services Summary					
5	Grants & Contracts Summary					
6	Other Operating Revenue Summary					
7	Non Operating Revenues Summary					
8	Appropriations Summary					
9	Gifts Summary	(4,086,012)	(233,009)		(3,853,003)	6%
10	Investment Income Summary					
11	Other Non Operating Revenues Summary					
12	Internal Distributions					
13	**Total Revenue**	**(3,739,379)**	**(172,474)**		**(3,566,905)**	**5%**
14						
15	Salary & Wages Summary	873,343	157,707		715,636	18%
16	Services, Travel, and Supplies	1,971,156	133,486	449,690	1,387,980	30%
17	Util., Repair & Maint., and Rentals	50,000			50,000	0%
18	Int., Claims, Other Exp., Subcontracts, Depr. & Amort.	705,219	15,572	17,515	672,132	5%
19	Cap. Exp., Discont. Op., and Other Non-op. Exp.					
20	**Total Expenses Before Transfers**	**3,599,718**	**306,765**	**467,205**	**2,825,748**	**22%**
21						
22	Internal Allocations & Sales Summary	109,661	29,339		80,322	27%
23	Provisions for Replacement & Depreciation Grouping					
24	Debt Service Grouping					
25	Transfers To/From Operations Grouping	30,000			30,000	0%
26	**Total Funding Transfers**	**139,661**	**29,339**		**110,322**	**21%**
27						
28	**Total Expenses After Transfers**	**3,739,379**	**336,104**	**467,205**	**2,936,070**	**21%**
29	**B30 - Restr Expendable Operating Statement of Activities Net Result**	**(0)**	**163,630**	**467,205**	**(630,835)**	
30						
31	**B35 - Restr Expendable Non Op**					
32	Tuition & Educational Fees Net Summary					
33	Sales of Goods & Services Summary					
34	Grants & Contracts Summary					
35	Other Operating Revenue Summary					
36	Non Operating Revenues Summary					
37	Appropriations Summary					
38	Gifts Summary					
39	Investment Income Summary					
40	Other Non Operating Revenues Summary					
41	Internal Distributions					
42	**Total Revenue**					
43						
44	Salary & Wages Summary					
45	Services, Travel, and Supplies					
46	Util., Repair & Maint., and Rentals					
47	Int., Claims, Other Exp., Subcontracts, Depr. & Amort.					
48	Cap. Exp., Discont. Op., and Other Non-op. Exp.					
49	**Total Expenses Before Transfers**					
50						
51	Internal Allocations & Sales Summary					
52	Provisions for Replacement & Depreciation Grouping					
53	Debt Service Grouping					
54	Transfers To/From Operations Grouping					
55	**Total Funding Transfers**					
56						
57	**Total Expenses After Transfers**					
58	**B35 - Restr Expendable Non Op Statement of Activities Net Result**					

UNIVERSITY OF WYOMING

UW Budget to Actuals
Board of Trustees

C1800 - College of Law Subdivision

	A	B	C	D	E	F
		FY2027				
1	Summary Level Natural Accounts by Fund Class	Budget Amount	Quarter 1 YTD Actuals Amount	Quarter 1 YTD Encu	Budget to Actuals Variance Amount	Budget to Actuals Variance Percent
2	**B30 - Restr Expendable Operating**					
3	Tuition & Educational Fees Net Summary	184,275	126,455		57,820	69%
4	Sales of Goods & Services Summary					
5	Grants & Contracts Summary					
6	Other Operating Revenue Summary					
7	Non Operating Revenues Summary					
8	Appropriations Summary					
9	Gifts Summary	(1,003,934)	(101,066)		(902,868)	10%
10	Investment Income Summary					
11	Other Non Operating Revenues Summary					
12	Internal Distributions					
13	**Total Revenue**	**(819,659)**	**25,389**		**(845,048)**	**-3%**
14						
15	Salary & Wages Summary	539,822	108,022		431,799	20%
16	Services, Travel, and Supplies	237,523	43,818	94,043	99,662	58%
17	Util., Repair & Maint., and Rentals		3		(3)	
18	Int., Claims, Other Exp., Subcontracts, Depr. & Amort.	21,466	875		20,591	4%
19	Cap. Exp., Discont. Op., and Other Non-op. Exp.					
20	**Total Expenses Before Transfers**	**798,811**	**152,718**	**94,043**	**552,050**	**31%**
21						
22	Internal Allocations & Sales Summary	20,848	2,814		18,034	13%
23	Provisions for Replacement & Depreciation Grouping					
24	Debt Service Grouping					
25	Transfers To/From Operations Grouping					
26	**Total Funding Transfers**	**20,848**	**2,814**		**18,034**	**13%**
27						
28	**Total Expenses After Transfers**	**819,659**	**155,532**	**94,043**	**570,083**	**30%**
29	**B30 - Restr Expendable Operating Statement of Activities Net Result**	**(0)**	**180,921**	**94,043**	**(274,964)**	
30						
31	**B35 - Restr Expendable Non Op**					
32	Tuition & Educational Fees Net Summary					
33	Sales of Goods & Services Summary					
34	Grants & Contracts Summary					
35	Other Operating Revenue Summary					
36	Non Operating Revenues Summary					
37	Appropriations Summary					
38	Gifts Summary					
39	Investment Income Summary					
40	Other Non Operating Revenues Summary					
41	Internal Distributions					
42	**Total Revenue**					
43						
44	Salary & Wages Summary					
45	Services, Travel, and Supplies					
46	Util., Repair & Maint., and Rentals					
47	Int., Claims, Other Exp., Subcontracts, Depr. & Amort.					
48	Cap. Exp., Discont. Op., and Other Non-op. Exp.					
49	**Total Expenses Before Transfers**					
50						
51	Internal Allocations & Sales Summary					
52	Provisions for Replacement & Depreciation Grouping					
53	Debt Service Grouping					
54	Transfers To/From Operations Grouping					
55	**Total Funding Transfers**					
56						
57	**Total Expenses After Transfers**					
58	**B35 - Restr Expendable Non Op Statement of Activities Net Result**					

UNIVERSITY OF WYOMING

UW Budget to Actuals
Board of Trustees

C1900 - University Libraries Subdivision

		FY2027				
1	Summary Level Natural Accounts by Fund Class	Budget Amount	Quarter 1 YTD Actuals Amount	Quarter 1 YTD Encu	Budget to Actuals Variance Amount	Budget to Actuals Variance Percent
2	**B30 - Restr Expendable Operating**					
3	Tuition & Educational Fees Net Summary					
4	Sales of Goods & Services Summary					
5	Grants & Contracts Summary					
6	Other Operating Revenue Summary					
7	Non Operating Revenues Summary					
8	Appropriations Summary					
9	Gifts Summary	(668,409)	(55,994)		(612,415)	8%
10	Investment Income Summary					
11	Other Non Operating Revenues Summary					
12	Internal Distributions					
13	**Total Revenue**	**(668,409)**	**(55,994)**		**(612,415)**	**8%**
14						
15	Salary & Wages Summary	108,528	25,314		83,214	23%
16	Services, Travel, and Supplies	487,567	59,958	24,178	403,431	17%
17	Util., Repair & Maint., and Rentals	1,200	425		775	35%
18	Int., Claims, Other Exp., Subcontracts, Depr. & Amort.	29,150	4,837	650	23,663	19%
19	Cap. Exp., Discont. Op., and Other Non-op. Exp.					
20	**Total Expenses Before Transfers**	**626,445**	**90,534**	**24,828**	**511,083**	**18%**
21						
22	Internal Allocations & Sales Summary	41,964	8,959		33,005	21%
23	Provisions for Replacement & Depreciation Grouping					
24	Debt Service Grouping					
25	Transfers To/From Operations Grouping		14,290		(14,290)	
26	**Total Funding Transfers**	**41,964**	**23,249**		**18,715**	**55%**
27						
28	**Total Expenses After Transfers**	**668,409**	**113,783**	**24,828**	**529,798**	**21%**
29	**B30 - Restr Expendable Operating Statement of Activities Net Result**	**0**	**57,789**	**24,828**	**(82,617)**	
30						
31	**B35 - Restr Expendable Non Op**					
32	Tuition & Educational Fees Net Summary					
33	Sales of Goods & Services Summary					
34	Grants & Contracts Summary					
35	Other Operating Revenue Summary					
36	Non Operating Revenues Summary					
37	Appropriations Summary					
38	Gifts Summary					
39	Investment Income Summary					
40	Other Non Operating Revenues Summary					
41	Internal Distributions					
42	**Total Revenue**					
43						
44	Salary & Wages Summary					
45	Services, Travel, and Supplies			(515)	515	
46	Util., Repair & Maint., and Rentals					
47	Int., Claims, Other Exp., Subcontracts, Depr. & Amort.					
48	Cap. Exp., Discont. Op., and Other Non-op. Exp.					
49	**Total Expenses Before Transfers**			**(515)**	**515**	
50						
51	Internal Allocations & Sales Summary					
52	Provisions for Replacement & Depreciation Grouping					
53	Debt Service Grouping					
54	Transfers To/From Operations Grouping					
55	**Total Funding Transfers**					
56						
57	**Total Expenses After Transfers**			**(515)**	**515**	
58	**B35 - Restr Expendable Non Op Statement of Activities Net Result**			**(515)**	**515**	

UNIVERSITY OF WYOMING

UW Budget to Actuals

Board of Trustees

B2000 - Campus Operations Division

	A	B	C	D	E	F
		FY2027				
1	Summary Level Natural Accounts by Fund Class	Budget Amount	Quarter 1 YTD Actuals Amount	Quarter 1 YTD Encumbered Amount	Budget to Actuals Variance Amount	Budget to Actuals Variance Percent
2	**B30 - Restr Expendable Operating**					
3	Tuition & Educational Fees Net Summary					
4	Sales of Goods & Services Summary					
5	Grants & Contracts Summary					
6	Other Operating Revenue Summary					
7	Non Operating Revenues Summary					
8	Appropriations Summary					
9	Gifts Summary	(180,796)	(20,424)		(160,372)	11%
10	Investment Income Summary					
11	Other Non Operating Revenues Summary					
12	Internal Distributions					
13	**Total Revenue**	**(180,796)**	**(20,424)**		**(160,372)**	**11%**
14						
15	Salary & Wages Summary	70,261	14,486		55,775	21%
16	Services, Travel, and Supplies	500	280		220	56%
17	Util., Repair & Maint., and Rentals					
18	Int., Claims, Other Exp., Subcontracts, Depr. & Amort.					
19	Cap. Exp., Discont. Op., and Other Non-op. Exp.					
20	**Total Expenses Before Transfers**	**70,761**	**14,766**		**55,995**	**21%**
21						
22	Internal Allocations & Sales Summary	110,035	11,087		98,948	10%
23	Provisions for Replacement & Depreciation Grouping					
24	Debt Service Grouping					
25	Transfers To/From Operations Grouping					
26	**Total Funding Transfers**	**110,035**	**11,087**		**98,948**	**10%**
27						
28	**Total Expenses After Transfers**	**180,796**	**25,853**		**154,943**	**14%**
29	**B30 - Restr Expendable Operating Statement of Activities Net Result**		**5,429**		**(5,429)**	
30						
31	**B35 - Restr Expendable Non Op**					
32	Tuition & Educational Fees Net Summary					
33	Sales of Goods & Services Summary					
34	Grants & Contracts Summary					
35	Other Operating Revenue Summary					
36	Non Operating Revenues Summary					
37	Appropriations Summary					
38	Gifts Summary					
39	Investment Income Summary					
40	Other Non Operating Revenues Summary					
41	Internal Distributions					
42	**Total Revenue**					
43						
44	**Total Revenue After Transfers**					
44	Salary & Wages Summary					
45	Services, Travel, and Supplies					
46	Util., Repair & Maint., and Rentals					
47	Int., Claims, Other Exp., Subcontracts, Depr. & Amort.					
48	Cap. Exp., Discont. Op., and Other Non-op. Exp.					
49	**Total Expenses Before Transfers**					
50						
51	**Total Funding Transfers**					
51	Internal Allocations & Sales Summary					
52	Provisions for Replacement & Depreciation Grouping					
53	Debt Service Grouping					
54	Transfers To/From Operations Grouping					
55	**Total Funding Transfers**					
56						
57	**Total Expenses After Transfers**					
58	**B35 - Restr Expendable Non Op Statement of Activities Net Result**					

UNIVERSITY OF WYOMING

B2100 - Budget & Finance Division

UW Budget to Actuals
Board of Trustees

	A	B	C	D	E	F
		FY2027				
1	Summary Level Natural Accounts by Fund Class	Budget Amount	Quarter 1 YTD Actuals Amount	Quarter 1 YTD Encu	Budget to Actuals Variance Amount	Budget to Actuals Variance Percent
2	**B30 - Restr Expendable Operating**					
3	Tuition & Educational Fees Net Summary	27,044,975	11,804,510		15,240,465	44%
4	Sales of Goods & Services Summary					
5	Grants & Contracts Summary					
6	Other Operating Revenue Summary					
7	Non Operating Revenues Summary					
8	Appropriations Summary	(15,700,000)	(4,175,985)		(11,524,015)	27%
9	Gifts Summary	(11,344,975)	(60,994)		(11,283,981)	1%
10	Investment Income Summary					
11	Other Non Operating Revenues Summary					
12	Internal Distributions					
13	**Total Revenue**		**7,567,531**		**(7,567,531)**	
14						
15	Salary & Wages Summary					
16	Services, Travel, and Supplies					
17	Util., Repair & Maint., and Rentals					
18	Int., Claims, Other Exp., Subcontracts, Depr. & Amort.					
19	Cap. Exp., Discont. Op., and Other Non-op. Exp.					
20	**Total Expenses Before Transfers**					
21						
22	Internal Allocations & Sales Summary		70,073		(70,073)	
23	Provisions for Replacement & Depreciation Grouping					
24	Debt Service Grouping					
25	Transfers To/From Operations Grouping					
26	**Total Funding Transfers**		**70,073**		**(70,073)**	
27						
28	**Total Expenses After Transfers**		**70,073**		**(70,073)**	
29	**B30 - Restr Expendable Operating Statement of Activities Net Result**		**7,637,603**		**(7,637,603)**	
30						
31	**B35 - Restr Expendable Non Op**					
32	Tuition & Educational Fees Net Summary					
33	Sales of Goods & Services Summary					
34	Grants & Contracts Summary					
35	Other Operating Revenue Summary					
36	Non Operating Revenues Summary					
37	Appropriations Summary					
38	Gifts Summary					
39	Investment Income Summary					
40	Other Non Operating Revenues Summary					
41	Internal Distributions					
42	**Total Revenue**					
43						
44	**Total Revenue After Transfers**					
44	Salary & Wages Summary					
45	Services, Travel, and Supplies		41		(41)	
46	Util., Repair & Maint., and Rentals					
47	Int., Claims, Other Exp., Subcontracts, Depr. & Amort.		398		(398)	
48	Cap. Exp., Discont. Op., and Other Non-op. Exp.					
49	**Total Expenses Before Transfers**		**439**		**(439)**	
50						
51	**Total Funding Transfers**					
51	Internal Allocations & Sales Summary		1,464		(1,464)	
52	Provisions for Replacement & Depreciation Grouping					
53	Debt Service Grouping					
54	Transfers To/From Operations Grouping					
55	**Total Funding Transfers**		**1,464**		**(1,464)**	
56						
57	**Total Expenses After Transfers**		**1,903**		**(1,903)**	
58	**B35 - Restr Expendable Non Op Statement of Activities Net Result**		**1,903**		**(1,903)**	

UNIVERSITY OF WYOMING

UW Budget to Actuals
Board of Trustees

B3000 - Student Affairs Division

	A	B	C	D	E	F
		FY2027				
1	Summary Level Natural Accounts by Fund Class	Budget Amount	Quarter 1 YTD Actuals Amount	Quarter 1 YTD Encu	Budget to Actuals Variance Amount	Budget to Actuals Variance Percent
2	**B30 - Restr Expendable Operating**					
3	Tuition & Educational Fees Net Summary	8,000	22,782		(14,782)	285%
4	Sales of Goods & Services Summary					
5	Grants & Contracts Summary					
6	Other Operating Revenue Summary					
7	Non Operating Revenues Summary					
8	Appropriations Summary					
9	Gifts Summary	(552,266)	(69,838)		(482,428)	13%
10	Investment Income Summary					
11	Other Non Operating Revenues Summary					
12	Internal Distributions					
13	**Total Revenue**	**(544,266)**	**(47,056)**		**(497,210)**	**9%**
14						
15	Salary & Wages Summary	117,326	10,941		106,385	9%
16	Services, Travel, and Supplies	334,800	36,954	4,386	293,461	12%
17	Util., Repair & Maint., and Rentals	19,500			19,500	0%
18	Int., Claims, Other Exp., Subcontracts, Depr. & Amort.	41,360	6,976		34,384	17%
19	Cap. Exp., Discont. Op., and Other Non-op. Exp.					
20	**Total Expenses Before Transfers**	**512,986**	**54,870**	**4,386**	**453,730**	**12%**
21						
22	Internal Allocations & Sales Summary	31,280	4,860		26,420	16%
23	Provisions for Replacement & Depreciation Grouping					
24	Debt Service Grouping					
25	Transfers To/From Operations Grouping		27,690		(27,690)	
26	**Total Funding Transfers**	**31,280**	**32,550**		**(1,270)**	**104%**
27						
28	**Total Expenses After Transfers**	**544,266**	**87,420**	**4,386**	**452,461**	**17%**
29	**B30 - Restr Expendable Operating Statement of Activities Net Result**	**0**	**40,364**	**4,386**	**(44,749)**	
30						
31	**B35 - Restr Expendable Non Op**					
32	Tuition & Educational Fees Net Summary					
33	Sales of Goods & Services Summary					
34	Grants & Contracts Summary					
35	Other Operating Revenue Summary					
36	Non Operating Revenues Summary					
37	Appropriations Summary					
38	Gifts Summary					
39	Investment Income Summary					
40	Other Non Operating Revenues Summary					
41	Internal Distributions					
42	**Total Revenue**					
43						
44	**Total Revenue After Transfers**					
44	Salary & Wages Summary					
45	Services, Travel, and Supplies					
46	Util., Repair & Maint., and Rentals					
47	Int., Claims, Other Exp., Subcontracts, Depr. & Amort.					
48	Cap. Exp., Discont. Op., and Other Non-op. Exp.					
49	**Total Expenses Before Transfers**					
50						
51	**Total Funding Transfers**					
51	Internal Allocations & Sales Summary					
52	Provisions for Replacement & Depreciation Grouping					
53	Debt Service Grouping					
54	Transfers To/From Operations Grouping					
55	**Total Funding Transfers**					
56						
57	**Total Expenses After Transfers**					
58	**B35 - Restr Expendable Non Op Statement of Activities Net Result**					

UNIVERSITY OF WYOMING

UW Budget to Actuals

Board of Trustees

32001 - ASUW

	A	B	C	D	E	F
		FY2027				
1	Summary Level Natural Accounts by Fund Class	Budget Amount	Quarter 1 YTD Actuals Amount	Quarter 1 YTD Encu	Budget to Actuals Variance Amount	Budget to Actuals Variance Percent
2	**B30 - Restr Expendable Operating**					
3	Tuition & Educational Fees Net Summary					
4	Sales of Goods & Services Summary					
5	Grants & Contracts Summary					
6	Other Operating Revenue Summary					
7	Non Operating Revenues Summary					
8	Appropriations Summary					
9	Gifts Summary	(66,000)	(5,262)		(60,738)	8%
10	Investment Income Summary					
11	Other Non Operating Revenues Summary					
12	Internal Distributions					
13	**Total Revenue**	**(66,000)**	**(5,262)**		**(60,738)**	**8%**
14						
15	Salary & Wages Summary					
16	Services, Travel, and Supplies	64,500	5,079		59,421	8%
17	Util., Repair & Maint., and Rentals					
18	Int., Claims, Other Exp., Subcontracts, Depr. & Amort.	1,210			1,210	0%
19	Cap. Exp., Discont. Op., and Other Non-op. Exp.					
20	**Total Expenses Before Transfers**	**65,710**	**5,079**		**60,631**	**8%**
21						
22	Internal Allocations & Sales Summary	290			290	0%
23	Provisions for Replacement & Depreciation Grouping					
24	Debt Service Grouping					
25	Transfers To/From Operations Grouping					
26	**Total Funding Transfers**	**290**			**290**	**0%**
27						
28	**Total Expenses After Transfers**	**66,000**	**5,079**		**60,921**	**8%**
29	**B30 - Restr Expendable Operating Statement of Activities Net Result**		**(184)**		**184**	
30						
31	**B35 - Restr Expendable Non Op**					
32	Tuition & Educational Fees Net Summary					
33	Sales of Goods & Services Summary					
34	Grants & Contracts Summary					
35	Other Operating Revenue Summary					
36	Non Operating Revenues Summary					
37	Appropriations Summary					
38	Gifts Summary					
39	Investment Income Summary					
40	Other Non Operating Revenues Summary					
41	Internal Distributions					
42	**Total Revenue**					
43						
44	**Total Revenue After Transfers**					
44	Salary & Wages Summary					
45	Services, Travel, and Supplies					
46	Util., Repair & Maint., and Rentals					
47	Int., Claims, Other Exp., Subcontracts, Depr. & Amort.					
48	Cap. Exp., Discont. Op., and Other Non-op. Exp.					
49	**Total Expenses Before Transfers**					
50						
51	**Total Funding Transfers**					
51	Internal Allocations & Sales Summary					
52	Provisions for Replacement & Depreciation Grouping					
53	Debt Service Grouping					
54	Transfers To/From Operations Grouping					
55	**Total Funding Transfers**					
56						
57	**Total Expenses After Transfers**					
58	**B35 - Restr Expendable Non Op Statement of Activities Net Result**					

UNIVERSITY OF WYOMING

UW Budget to Actuals
Board of Trustees

B4000 - Information Technology Division

	A	B	C	D	E	F
		FY2027				
1	Summary Level Natural Accounts by Fund Class	Budget Amount	Quarter 1 YTD Actuals Amount	Quarter 1 YTD Encu	Budget to Actuals Variance Amount	Budget to Actuals Variance Percent
2	**B30 - Restr Expendable Operating**					
3	Tuition & Educational Fees Net Summary					
4	Sales of Goods & Services Summary					
5	Grants & Contracts Summary					
6	Other Operating Revenue Summary					
7	Non Operating Revenues Summary					
8	Appropriations Summary					
9	Gifts Summary		(611)		611	
10	Investment Income Summary					
11	Other Non Operating Revenues Summary					
12	Internal Distributions					
13	**Total Revenue**		**(611)**		**611**	
14						
15	Salary & Wages Summary					
16	Services, Travel, and Supplies		175		(175)	
17	Util., Repair & Maint., and Rentals					
18	Int., Claims, Other Exp., Subcontracts, Depr. & Amort.		611		(611)	
19	Cap. Exp., Discont. Op., and Other Non-op. Exp.					
20	**Total Expenses Before Transfers**		**786**		**(786)**	
21						
22	Internal Allocations & Sales Summary					
23	Provisions for Replacement & Depreciation Grouping					
24	Debt Service Grouping					
25	Transfers To/From Operations Grouping					
26	**Total Funding Transfers**					
27						
28	**Total Expenses After Transfers**		**786**		**(786)**	
29	**B30 - Restr Expendable Operating Statement of Activities Net Result**		**175**		**(175)**	
30						
31	**B35 - Restr Expendable Non Op**					
32	Tuition & Educational Fees Net Summary					
33	Sales of Goods & Services Summary					
34	Grants & Contracts Summary					
35	Other Operating Revenue Summary					
36	Non Operating Revenues Summary					
37	Appropriations Summary					
38	Gifts Summary					
39	Investment Income Summary					
40	Other Non Operating Revenues Summary					
41	Internal Distributions					
42	**Total Revenue**					
43						
44	**Total Revenue After Transfers**					
44	Salary & Wages Summary					
45	Services, Travel, and Supplies					
46	Util., Repair & Maint., and Rentals					
47	Int., Claims, Other Exp., Subcontracts, Depr. & Amort.					
48	Cap. Exp., Discont. Op., and Other Non-op. Exp.					
49	**Total Expenses Before Transfers**					
50						
51	**Total Funding Transfers**					
51	Internal Allocations & Sales Summary					
52	Provisions for Replacement & Depreciation Grouping					
53	Debt Service Grouping					
54	Transfers To/From Operations Grouping					
55	**Total Funding Transfers**					
56						
57	**Total Expenses After Transfers**					
58	**B35 - Restr Expendable Non Op Statement of Activities Net Result**					

UNIVERSITY OF WYOMING

UW Budget to Actuals

Board of Trustees

B5000 - Institutional Advancement & UW Foundation Division

	A	B	C	D	E	F
		FY2027				
1	Summary Level Natural Accounts by Fund Class	Budget Amount	Quarter 1 YTD Actuals Amount	Quarter 1 YTD Encu	Budget to Actuals Variance Amount	Budget to Actuals Variance Percent
2	**B30 - Restr Expendable Operating**					
3	Tuition & Educational Fees Net Summary					
4	Sales of Goods & Services Summary					
5	Grants & Contracts Summary					
6	Other Operating Revenue Summary					
7	Non Operating Revenues Summary					
8	Appropriations Summary					
9	Gifts Summary					
10	Investment Income Summary					
11	Other Non Operating Revenues Summary					
12	Internal Distributions					
13	**Total Revenue**					
14						
15	Salary & Wages Summary					
16	Services, Travel, and Supplies					
17	Util., Repair & Maint., and Rentals					
18	Int., Claims, Other Exp., Subcontracts, Depr. & Amort.					
19	Cap. Exp., Discont. Op., and Other Non-op. Exp.					
20	**Total Expenses Before Transfers**					
21						
22	Internal Allocations & Sales Summary					
23	Provisions for Replacement & Depreciation Grouping					
24	Debt Service Grouping					
25	Transfers To/From Operations Grouping					
26	**Total Funding Transfers**					
27						
28	**Total Expenses After Transfers**					
29	**B30 - Restr Expendable Operating Statement of Activities Net Result**					
30						
31	**B35 - Restr Expendable Non Op**					
32	Tuition & Educational Fees Net Summary					
33	Sales of Goods & Services Summary					
34	Grants & Contracts Summary					
35	Other Operating Revenue Summary					
36	Non Operating Revenues Summary					
37	Appropriations Summary					
38	Gifts Summary					
39	Investment Income Summary					
40	Other Non Operating Revenues Summary					
41	Internal Distributions					
42	**Total Revenue**					
43						
44	**Total Revenue After Transfers**					
44	Salary & Wages Summary					
45	Services, Travel, and Supplies					
46	Util., Repair & Maint., and Rentals					
47	Int., Claims, Other Exp., Subcontracts, Depr. & Amort.					
48	Cap. Exp., Discont. Op., and Other Non-op. Exp.					
49	**Total Expenses Before Transfers**					
50						
51	**Total Funding Transfers**					
51	Internal Allocations & Sales Summary					
52	Provisions for Replacement & Depreciation Grouping					
53	Debt Service Grouping					
54	Transfers To/From Operations Grouping					
55	**Total Funding Transfers**					
56						
57	**Total Expenses After Transfers**					
58	**B35 - Restr Expendable Non Op Statement of Activities Net Result**					

UNIVERSITY OF WYOMING

UW Budget to Actuals

Board of Trustees

B6100 - Governmental Affairs & Community Engagement Division

	A	B	C	D	E	F
		FY2027				
1	Summary Level Natural Accounts by Fund Class	Budget Amount	Quarter 1 YTD Actuals Amount	Quarter 1 YTD Encu	Budget to Actuals Variance Amount	Budget to Actuals Variance Percent
2	**B30 - Restr Expendable Operating**					
3	Tuition & Educational Fees Net Summary					
4	Sales of Goods & Services Summary					
5	Grants & Contracts Summary					
6	Other Operating Revenue Summary					
7	Non Operating Revenues Summary					
8	Appropriations Summary					
9	Gifts Summary	(7,994)	(154)		(7,841)	2%
10	Investment Income Summary					
11	Other Non Operating Revenues Summary					
12	Internal Distributions					
13	**Total Revenue**	**(7,994)**	**(154)**		**(7,841)**	**2%**
14						
15	Salary & Wages Summary					
16	Services, Travel, and Supplies	7,994	318		7,677	4%
17	Util., Repair & Maint., and Rentals					
18	Int., Claims, Other Exp., Subcontracts, Depr. & Amort.					
19	Cap. Exp., Discont. Op., and Other Non-op. Exp.					
20	**Total Expenses Before Transfers**	**7,994**	**318**		**7,677**	**4%**
21						
22	Internal Allocations & Sales Summary					
23	Provisions for Replacement & Depreciation Grouping					
24	Debt Service Grouping					
25	Transfers To/From Operations Grouping					
26	**Total Funding Transfers**					
27						
28	**Total Expenses After Transfers**	**7,994**	**318**		**7,677**	**4%**
29	**B30 - Restr Expendable Operating Statement of Activities Net Result**		**164**		**(164)**	
30						
31	**B35 - Restr Expendable Non Op**					
32	Tuition & Educational Fees Net Summary					
33	Sales of Goods & Services Summary					
34	Grants & Contracts Summary					
35	Other Operating Revenue Summary					
36	Non Operating Revenues Summary					
37	Appropriations Summary					
38	Gifts Summary					
39	Investment Income Summary					
40	Other Non Operating Revenues Summary					
41	Internal Distributions					
42	**Total Revenue**					
43						
44	**Total Revenue After Transfers**					
44	Salary & Wages Summary					
45	Services, Travel, and Supplies					
46	Util., Repair & Maint., and Rentals					
47	Int., Claims, Other Exp., Subcontracts, Depr. & Amort.					
48	Cap. Exp., Discont. Op., and Other Non-op. Exp.					
49	**Total Expenses Before Transfers**					
50						
51	**Total Funding Transfers**					
51	Internal Allocations & Sales Summary					
52	Provisions for Replacement & Depreciation Grouping					
53	Debt Service Grouping					
54	Transfers To/From Operations Grouping					
55	**Total Funding Transfers**					
56						
57	**Total Expenses After Transfers**					
58	**B35 - Restr Expendable Non Op Statement of Activities Net Result**					

UNIVERSITY OF WYOMING

UW Budget to Actuals

Board of Trustees

B7000 - Research & Economic Development Division

	A	B	C	D	E	F
		FY2027				
1	Summary Level Natural Accounts by Fund Class	Budget Amount	Quarter 1 YTD Actuals Amount	Quarter 1 YTD Encu	Budget to Actuals Variance Amount	Budget to Actuals Variance Percent
2	**B30 - Restr Expendable Operating**					
3	Tuition & Educational Fees Net Summary	24,200	11,424		12,776	47%
4	Sales of Goods & Services Summary					
5	Grants & Contracts Summary					
6	Other Operating Revenue Summary					
7	Non Operating Revenues Summary					
8	Appropriations Summary					
9	Gifts Summary	(423,575)	(21,539)		(402,036)	5%
10	Investment Income Summary					
11	Other Non Operating Revenues Summary					
12	Internal Distributions					
13	**Total Revenue**	**(399,375)**	**(10,115)**		**(389,259)**	**3%**
14						
15	Salary & Wages Summary	157,925	12,638		145,287	8%
16	Services, Travel, and Supplies	199,700	10,762	10,000	178,938	10%
17	Util., Repair & Maint., and Rentals		191		(191)	
18	Int., Claims, Other Exp., Subcontracts, Depr. & Amort.	41,750	7,642		34,108	18%
19	Cap. Exp., Discont. Op., and Other Non-op. Exp.					
20	**Total Expenses Before Transfers**	**399,375**	**31,232**	**10,000**	**358,142**	**10%**
21						
22	Internal Allocations & Sales Summary		11,305		(11,305)	
23	Provisions for Replacement & Depreciation Grouping					
24	Debt Service Grouping					
25	Transfers To/From Operations Grouping		177,423		(177,423)	
26	**Total Funding Transfers**		**188,727**		**(188,727)**	
27						
28	**Total Expenses After Transfers**	**399,375**	**219,960**	**10,000**	**169,415**	**58%**
29	**B30 - Restr Expendable Operating Statement of Activities Net Result**	**0**	**209,844**	**10,000**	**(219,844)**	
30						
31	**B35 - Restr Expendable Non Op**					
32	Tuition & Educational Fees Net Summary					
33	Sales of Goods & Services Summary					
34	Grants & Contracts Summary					
35	Other Operating Revenue Summary					
36	Non Operating Revenues Summary					
37	Appropriations Summary					
38	Gifts Summary					
39	Investment Income Summary					
40	Other Non Operating Revenues Summary					
41	Internal Distributions					
42	**Total Revenue**					
43						
44	**Total Revenue After Transfers**					
44	Salary & Wages Summary					
45	Services, Travel, and Supplies					
46	Util., Repair & Maint., and Rentals					
47	Int., Claims, Other Exp., Subcontracts, Depr. & Amort.					
48	Cap. Exp., Discont. Op., and Other Non-op. Exp.					
49	**Total Expenses Before Transfers**					
50						
51	**Total Funding Transfers**					
51	Internal Allocations & Sales Summary					
52	Provisions for Replacement & Depreciation Grouping					
53	Debt Service Grouping					
54	Transfers To/From Operations Grouping					
55	**Total Funding Transfers**					
56						
57	**Total Expenses After Transfers**					
58	**B35 - Restr Expendable Non Op Statement of Activities Net Result**					

UNIVERSITY OF WYOMING

UW Budget to Actuals
Board of Trustees

10502 - Center of Innovation for Flow through Porous Media

	A	B	C	D	E	F
		FY2027				
1	Summary Level Natural Accounts by Fund Class	Budget Amount	Quarter 1 YTD Actuals Amount	Quarter 1 YTD Encu	Budget to Actuals Variance Amount	Budget to Actuals Variance Percent
2	**B30 - Restr Expendable Operating**					
3	Tuition & Educational Fees Net Summary					
4	Sales of Goods & Services Summary					
5	Grants & Contracts Summary					
6	Other Operating Revenue Summary					
7	Non Operating Revenues Summary					
8	Appropriations Summary					
9	Gifts Summary		(5,352)		5,352	
10	Investment Income Summary					
11	Other Non Operating Revenues Summary					
12	Internal Distributions					
13	**Total Revenue**		**(5,352)**		**5,352**	
14						
15	Salary & Wages Summary					
16	Services, Travel, and Supplies					
17	Util., Repair & Maint., and Rentals					
18	Int., Claims, Other Exp., Subcontracts, Depr. & Amort.					
19	Cap. Exp., Discont. Op., and Other Non-op. Exp.					
20	**Total Expenses Before Transfers**					
21						
22	Internal Allocations & Sales Summary					
23	Provisions for Replacement & Depreciation Grouping					
24	Debt Service Grouping					
25	Transfers To/From Operations Grouping		177,423		(177,423)	
26	**Total Funding Transfers**		**177,423**		**(177,423)**	
27						
28	**Total Expenses After Transfers**		**177,423**		**(177,423)**	
29	**B30 - Restr Expendable Operating Statement of Activities Net Result**		**172,071**		**(172,071)**	
30						
31	**B35 - Restr Expendable Non Op**					
32	Tuition & Educational Fees Net Summary					
33	Sales of Goods & Services Summary					
34	Grants & Contracts Summary					
35	Other Operating Revenue Summary					
36	Non Operating Revenues Summary					
37	Appropriations Summary					
38	Gifts Summary					
39	Investment Income Summary					
40	Other Non Operating Revenues Summary					
41	Internal Distributions					
42	**Total Revenue**					
43						
44	**Total Revenue After Transfers**					
44	Salary & Wages Summary					
45	Services, Travel, and Supplies					
46	Util., Repair & Maint., and Rentals					
47	Int., Claims, Other Exp., Subcontracts, Depr. & Amort.					
48	Cap. Exp., Discont. Op., and Other Non-op. Exp.					
49	**Total Expenses Before Transfers**					
50						
51	**Total Funding Transfers**					
51	Internal Allocations & Sales Summary					
52	Provisions for Replacement & Depreciation Grouping					
53	Debt Service Grouping					
54	Transfers To/From Operations Grouping					
55	**Total Funding Transfers**					
56						
57	**Total Expenses After Transfers**					
58	**B35 - Restr Expendable Non Op Statement of Activities Net Result**					

UNIVERSITY OF WYOMING

UW Budget to Actuals

Board of Trustees

B8000 - General Counsel Division

	A	B	C	D	E	F
		FY2027				
1	Summary Level Natural Accounts by Fund Class	Budget Amount	Quarter 1 YTD Actuals Amount	Quarter 1 YTD Encumbered Amount	Budget to Actuals Variance Amount	Budget to Actuals Variance Percent
2	**B30 - Restr Expendable Operating**					
3	Tuition & Educational Fees Net Summary					
4	Sales of Goods & Services Summary					
5	Grants & Contracts Summary					
6	Other Operating Revenue Summary					
7	Non Operating Revenues Summary					
8	Appropriations Summary					
9	Gifts Summary					
10	Investment Income Summary					
11	Other Non Operating Revenues Summary					
12	Internal Distributions					
13	**Total Revenue**					
14						
15	Salary & Wages Summary					
16	Services, Travel, and Supplies					
17	Util., Repair & Maint., and Rentals					
18	Int., Claims, Other Exp., Subcontracts, Depr. & Amort.					
19	Cap. Exp., Discont. Op., and Other Non-op. Exp.					
20	**Total Expenses Before Transfers**					
21						
22	Internal Allocations & Sales Summary					
23	Provisions for Replacement & Depreciation Grouping					
24	Debt Service Grouping					
25	Transfers To/From Operations Grouping					
26	**Total Funding Transfers**					
27						
28	**Total Expenses After Transfers**					
29	**B30 - Restr Expendable Operating Statement of Activities Net Result**					
30						
31	**B35 - Restr Expendable Non Op**					
32	Tuition & Educational Fees Net Summary					
33	Sales of Goods & Services Summary					
34	Grants & Contracts Summary					
35	Other Operating Revenue Summary					
36	Non Operating Revenues Summary					
37	Appropriations Summary					
38	Gifts Summary					
39	Investment Income Summary					
40	Other Non Operating Revenues Summary					
41	Internal Distributions					
42	**Total Revenue**					
43						
44	**Total Revenue After Transfers**					
44	Salary & Wages Summary					
45	Services, Travel, and Supplies					
46	Util., Repair & Maint., and Rentals					
47	Int., Claims, Other Exp., Subcontracts, Depr. & Amort.					
48	Cap. Exp., Discont. Op., and Other Non-op. Exp.					
49	**Total Expenses Before Transfers**					
50						
51	**Total Funding Transfers**					
51	Internal Allocations & Sales Summary					
52	Provisions for Replacement & Depreciation Grouping					
53	Debt Service Grouping					
54	Transfers To/From Operations Grouping					
55	**Total Funding Transfers**					
56						
57	**Total Expenses After Transfers**					
58	**B35 - Restr Expendable Non Op Statement of Activities Net Result**					

UNIVERSITY OF WYOMING

UW Budget to Actuals
Board of Trustees

B9000 - Intercollegiate Athletics Division

	A	B	C	D	E	F
		FY2027				
1	Summary Level Natural Accounts by Fund Class	Budget Amount	Quarter 1 YTD Actuals Amount	Quarter 1 YTD Encumbered Amount	Budget to Actuals Variance Amount	Budget to Actuals Variance Percent
2	**B30 - Restr Expendable Operating**					
3	Tuition & Educational Fees Net Summary	1,209,737	468,274		741,463	39%
4	Sales of Goods & Services Summary					
5	Grants & Contracts Summary					
6	Other Operating Revenue Summary					
7	Non Operating Revenues Summary					
8	Appropriations Summary					
9	Gifts Summary	(1,209,737)	(124,193)		(1,085,544)	10%
10	Investment Income Summary					
11	Other Non Operating Revenues Summary					
12	Internal Distributions					
13	**Total Revenue**		**344,081**		**(344,081)**	
14						
15	Salary & Wages Summary		25,000		(25,000)	
16	Services, Travel, and Supplies		137,635		(137,635)	
17	Util., Repair & Maint., and Rentals					
18	Int., Claims, Other Exp., Subcontracts, Depr. & Amort.		969		(969)	
19	Cap. Exp., Discont. Op., and Other Non-op. Exp.					
20	**Total Expenses Before Transfers**		**163,604**		**(163,604)**	
21						
22	Internal Allocations & Sales Summary		410		(410)	
23	Provisions for Replacement & Depreciation Grouping					
24	Debt Service Grouping					
25	Transfers To/From Operations Grouping		14,251		(14,251)	
26	**Total Funding Transfers**		**14,661**		**(14,661)**	
27						
28	**Total Expenses After Transfers**		**178,265**		**(178,265)**	
29	**B30 - Restr Expendable Operating Statement of Activities Net Result**		**522,345**		**(522,345)**	
30						
31	**B35 - Restr Expendable Non Op**					
32	Tuition & Educational Fees Net Summary					
33	Sales of Goods & Services Summary					
34	Grants & Contracts Summary					
35	Other Operating Revenue Summary					
36	Non Operating Revenues Summary					
37	Appropriations Summary					
38	Gifts Summary					
39	Investment Income Summary					
40	Other Non Operating Revenues Summary					
41	Internal Distributions					
42	**Total Revenue**					
43						
44	**Total Revenue After Transfers**					
44	Salary & Wages Summary					
45	Services, Travel, and Supplies					
46	Util., Repair & Maint., and Rentals					
47	Int., Claims, Other Exp., Subcontracts, Depr. & Amort.					
48	Cap. Exp., Discont. Op., and Other Non-op. Exp.					
49	**Total Expenses Before Transfers**					
50						
51	**Total Funding Transfers**					
51	Internal Allocations & Sales Summary					
52	Provisions for Replacement & Depreciation Grouping					
53	Debt Service Grouping					
54	Transfers To/From Operations Grouping					
55	**Total Funding Transfers**					
56						
57	**Total Expenses After Transfers**					
58	**B35 - Restr Expendable Non Op Statement of Activities Net Result**					

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University of Wyoming Foundation
UW Matching Funds - 2020 State Appropriation

New commitments as of
June 30, 2026

Date of Commitment	Commitment Amount	Endowment Fund

$ - Total New Commitments this Report

To the best of my knowledge, I certify under penalty of perjury that this voucher and the items included therein for payment are correct and just in all respects.

John Stark, UW Foundation CEO/President — Date 10/23/2026

Alex Kean
1010EC80B0454D8...
10/23/2026

Alex Kean, VP for Budget and Finance, CFO — Date

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University of Wyoming
UW Matching Funds - 2020 State Appropriation

Request for Payment
September 30, 2026

UW Match Schedule

Tier 1 Engineering or Science

	Commitment Amount Approved for Match	Total Paid by Donor Prior to this Report	Payments by Donor this Report	Total Paid by Donor as of 9/30/2026	Net Unpaid by Donor	UW Match Requested this Quarter	Endowment Fund	UW Match Paid Prior to this Request
Commitments completed:	$ 1,000,000.00	$ 1,000,000.00	$ -	$ 1,000,000.00	$ -	$ -		$ 1,000,000.00
Total:	$ 1,000,000.00	$ 1,000,000.00	$ -	$ 1,000,000.00	$ -	$ -		$ 1,000,000.00

Professorships in Ag

	Commitment Amount Approved for Match	Total Paid by Donor Prior to this Report	Payments by Donor this Report	Total Paid by Donor as of 9/30/2026	Net Unpaid by Donor	UW Match Requested this Quarter	Endowment Fund	UW Match Paid Prior to this Request
Commitments completed:	$ 1,500,000.00	$ 1,500,000.00	$ -	$ 1,500,000.00	$ -	$ -		$ 1,500,000.00
Total:	$ 1,500,000.00	$ 1,500,000.00	$ -	$ 1,500,000.00	$ -	$ -		$ 1,500,000.00

Programs in Ag Ed or Research

	Commitment Amount Approved for Match	Total Paid by Donor Prior to this Report	Payments by Donor this Report	Total Paid by Donor as of 9/30/2026	Net Unpaid by Donor	UW Match Requested this Quarter	Endowment Fund	UW Match Paid Prior to this Request
Commitments completed:	$ 1,600,000.00	$ 1,600,000.00	$ -	$ 1,600,000.00	$ -	$ -		$ 1,600,000.00
	400,000.00	300,000.00	100,000.00	400,000.00	-	100,000.00	W. Richard and Barbara Andrau Powell Wildlife/Livestock Professorship	300,000.00
	500,000.00	350,000.00	-	350,000.00	150,000.00	-	Farm Credit Services of America College of Agriculture, Life Sciences, and Natural Resources Deanship	350,000.00
Total:	$ 900,000.00	$ 650,000.00	$ 100,000.00	$ 750,000.00	$ 150,000.00	$ 100,000.00		$ 650,000.00

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University of Wyoming
UW Matching Funds - 2020 State Appropriation

Request for Payment
September 30, 2026

UW Match Schedule Continued

Law Clinics and ELP

	Commitment Amount Approved for Match	Total Paid by Donor Prior to this Report	Payments by Donor this Report	Total Paid by Donor as of 9/30/2026	Net Unpaid by Donor	UW Match Requested this Quarter	Endowment Fund	UW Match Paid Prior to this Request
Commitments completed:	**$ 994,589.11**	**$ 994,589.11**	**$ -**	**$ 994,589.11**	**$ -**	**$ -**		**$ 994,589.11**
	25,000.00	20,156.76	-	20,156.76	4,843.24	-	John M. Dunn Student Enrichment Fund	20,156.76
	25,000.00	20,000.00	-	20,000.00	5,000.00	-	Matlock Scholarship for Criminal Law & Justice	20,000.00
	125,000.00	62,499.99	-	62,499.99	62,500.01	-	Frank and Barbara Mendicino/David and Karen Carmichael College of Law Clinical & Experiential Learning Excellence Fund	62,499.99
	30,410.89	10,000.00	-	10,000.00	20,410.89	-	Salt Creek Energy Excellence Scholarship	10,000.00
	50,000.00	20,000.00	-	20,000.00	30,000.00	-	The Estate Planning Adjunct Faculty Fund	20,000.00
Total:	**$ 255,410.89**	**$ 132,656.75**	**$ -**	**$ 132,656.75**	**$ 122,754.14**	**$ -**		**$ 132,656.75**
Grand Total	**$ 3,655,410.89**	**$ 3,282,656.75**	**$ 100,000.00**	**$ 3,382,656.75**	**$ 272,754.14**	**$ 100,000.00**		**$ 3,282,656.75**

Grand Total Requested this Report:	**$100,000.00**

AGENDA ITEM TITLE: **Discussion UW Student Fee Book**, Schmid-Pizzato/Kean

SESSION TYPE:
☐ Work Session
☒ Information Session
☐ Other
☐ [Committee of the Whole – Items for Approval]

APPLIES TO STRATEGIC GOALS:
☐ Yes (select below):
- ☐ Institutional Excellence
- ☐ Student Success
- ☐ Service to the State
- ☐ Financial Growth and Stability

☒ No [Regular Business]

☐ *Attachments are provided with the narrative.*

EXECUTIVE SUMMARY:
The table below outlines the timeline for the FY2028 (2027-2028 Academic Year) Student Fee Book proposals and review process.

Date:	**Objective:**
September 30, 2026	Deadline for submission of Vice President-approved requests to the Central Fee Committee.
October 1 – October 30, 2026	* During the following weeks, the ASUW Tuition Allocation and Student Fee Review Committee shall have hearings from fee units and create a resolution to share with the Central Fee Committee.
November 2 – December 17, 2026	The Central Fee Committee shall deliberate and formulate recommendations. The Central Fee Committee will circulate proposed fee changes and solicit input from the University Leadership team.
On or before November 17, 2026	ASUW Resolution on Mandatory Student Fees for FY28
December 18, 2026	Central Fee Committee to make FY28 recommendations to the UW Provost and Vice President of Budget & Finance
January 20-22, 2027	Proposed FY28 Fee Book presented to the full Board of Trustees

The Central Fee Committee for FY2028 will be comprised of the following individuals or their designee:

- Associate Vice President for Budget & Finance (voting)
- Director of Campus Recreation (voting)
- Chief Information Officer and Vice President for Information Technology (voting)
- Vice Provost for Undergraduate Education (voting)
- Staff Senate President (voting)
- ASUW Vice President (voting)*
- STUDENT at large (voting)*

* At least one of the student representatives will be an in-state student

PRIOR RELATED BOARD DISCUSSIONS/ACTIONS:
Annually, the Board of Trustees accepts and approves the Student Fee Book.

WHY THIS ITEM IS BEFORE THE BOARD:
The Board of Trustees is responsible for establishing all fees, charges, and deposits assessed and refunds afforded to individuals applying for admission to the university, enrolled students, university employees, and the general public. Such fees shall be reasonable and prudent for adequately protecting and controlling university funds, equipment, facilities, services, and materials.

ACTION REQUIRED AT THIS BOARD MEETING:
No action at this time.

PROPOSED MOTION:
No motion at this time.

PRESIDENT'S RECOMMENDATION:
N/A

AGENDA ITEM TITLE: <u>Financial Aid Strategy 2028-2029</u>, Schmid-Pizzato/Kean

SESSION TYPE:
☒ Work Session
☐ Information Session
☐ Other
☐ [Committee of the Whole – Items for Approval]

APPLIES TO STRATEGIC GOALS:
☒ Yes (select below):
- ☐ Institutional Excellence
- ☒ Student Success
- ☐ Service to the State
- ☒ Financial Growth and Stability

☐ No [Regular Business]

☒ *Attachments are provided with the narrative.*

EXECUTIVE SUMMARY:
The Financial Aid Strategy approved in July 2019 was implemented for the 2020-21 and 2021-22 awarding cycles. This strategy was most recently modified in January 2026 for the 2027-28 awarding cycle. To utilize institutional and foundation resources strategically and enhance recruitment and retention, the Administration recommends the following:

1. Retain the current resident (new first-time and transfer) merit student grids and matrix for awarding and renewing.
2. Retain the current non-resident (new first-time and transfer) merit student grids and matrix for awarding and renewing.
3. Effective for the 2027-28 aid year, adjust the Good Neighbor requirement to be 3.0+ GPA or a 21+ ACT or 1060 or above SAT score. This aligns with the September changes to the Western Undergraduate Exchange and Nebraska Undergraduate Exchange programs.

In addition to these recommendations, the Administration will provide the FY2021 – FY2027 Scholarship Table for review of the historical shift of scholarships from unrestricted operating to foundation funds, for discussion with the committee.

PRIOR RELATED BOARD DISCUSSIONS/ACTIONS:
The Board last reviewed and discussed the Financial Aid Strategy and award status at the September 2026 Board meeting, when it approved changes for WUE and students from Nebraska for AY2027-28. Advanced discussion is encouraged to ensure timely implementation and effective strategic use.

WHY THIS ITEM IS BEFORE THE BOARD:
Per UW Regulation 7-11, Financial Aid Strategies require annual Board approval.

ACTION REQUIRED AT THIS BOARD MEETING:
Action as soon as possible is recommended for modifications to the Good Neighbor requirements to align changes with action taken by the Board at the September 2026 meeting.

PROPOSED MOTION: In accordance with UW Regulation 7-11, I move to authorize the Administration to modify the requirements of the Good Neighbor award as presented for the Academic Year 2027-28 awarding cycle.

PRESIDENT'S RECOMMENDATION:

Biennium Budget Committee Supplemental Materials - November 18-20, 2026
Financial Aid and Scholarship Plan (per UW Regulation 7-11)

STUDENT FINANCIAL AID GROUPING DETAIL	FY2026 ACTUALS (7-1-25 to 12-31-25)	FY2027 ACTUALS (as of 10-30-26)
Tuition Waivers (40301)	$ 927,110.00	$ 388,552.87
Undergraduate (40302)	$ 20,060,503.42	$ 22,535,517.28
Graduate (40303)	$ 4,697,962.79	$ 4,718,827.32
Professional (40304)	$ 1,171,976.30	$ 952,171.75
Other (40305)	$ 35,218.41	$ 3,722.10
Room and Board (40306)	$ 2,131,362.19	$ 1,717,954.29
Fellowships (40307)	$ 186,626.90	$ 134,139.19
Total Student Financial Aid Awarded	$ 29,210,760.01	$ 30,450,884.80

STUDENT FINANCIAL AID GROUPING DETAIL	FY2026 ACTUALS (7-1-25 to 12-31-25)	FY2027 ACTUALS (as of 10-30-26)
Tuition Waivers (40301)	$ 927,110.00	$ 388,552.87
Institution	$ 927,110.00	$ 388,552.87
Undergraduate (40302)	$ 20,060,503.42	$ 22,535,517.28
Foundation	$ 4,665,804.49	$ 5,661,196.48
Institution	$ 9,736,447.93	$ 10,306,806.80
State	$ 5,658,251.00	$ 6,567,514.00
Graduate (40303)	$ 4,697,962.79	$ 4,718,827.32
Foundation	$ 1,421,406.97	$ 1,502,857.79
Institution	$ 3,133,479.82	$ 3,064,633.53
State	$ 143,076.00	$ 151,336.00
Professional (40304)	$ 1,171,976.30	$ 952,171.75
Foundation	$ 327,264.37	$ 376,891.95
Institution	$ 729,678.93	$ 388,555.80
State	$ 115,033.00	$ 186,724.00
Other (40305)	$ 35,218.41	$ 3,722.10
Foundation	$ 12,500.00	$ 5,225.92
Institution	$ 22,718.41	$ (1,503.82)
Room and Board (40306)	$ 2,131,362.19	$ 1,717,954.29
Institution	$ 2,131,362.19	$ 1,717,954.29
Fellowships (40307)	$ 186,626.90	$ 134,139.19
Institution	$ 186,626.90	$ 134,139.19
Grand Total	$ 29,210,760.01	$ 30,450,884.80

UNIVERSITY OF WYOMING

FY2028 Budget Development Timeline

Purpose:
To outline the timeline for developing FY2028 budgets. Please contact the Budget & Planning Office with any questions.

- December 1st – Budget User Guide posted on the Budget Office website.
- December 1st – WyoCloud Planning & Budgeting module released/opened to all divisions and colleges
- January 11th – 22nd – WyoCloud Planning & Budgeting Training Sessions available daily. (Schedule for training sessions to be released around December 20th)
- March 1st – 5:00pm **All FY2028 budgets** due to the Budget Office
- March 2nd -5th – Budget Office review
- March 8th - April 2nd – **Division/College budget review sessions with President, VPs, and Deans**
- March 24th – **Board of Trustees meeting (Review any major changes in the state-appropriated budget that will impact the preparation of the FY2028 budget).**
- April 5th - 9th – President's review
- April 15th – FY2028 Budget materials are due to the Board of Trustees
- May 10th -11th – **Division & College budget hearings with the Board of Trustees Budget Committee**
- May 12th – **Budget Committee update on FY2028 budget to the full Board of Trustees**
- May 17th - May 28th – Budget Committee follow-ups and callbacks as needed
- June 16th **– Board of Trustee's conference call**
- June 30th – Data migration to Final BOT approved version in WyoCloud Planning & FY2028 Budgetary Control in WyoCloud Financial Management

DRAFT

AGENDA ITEM TITLE: **Division and College Fiscal Year End Carry Forward Report**, Schmid-Pizzato/Kean

SESSION TYPE:
☐ Work Session
☒ Information Session
☐ Other
☐ [Committee of the Whole – Items for Approval]

APPLIES TO STRATEGIC GOALS:
☐ Yes (select below):
- ☐ Institutional Excellence
- ☐ Student Success
- ☐ Service to the State
- ☐ Financial Growth and Stability

☒ No [Regular Business]

☒ *Attachments are provided with the narrative.*

EXECUTIVE SUMMARY:
The University ended FY2026 with no available unrestricted operating funds to distribute through the standard fiscal year end carry forward. Actual general university operations revenue missed the budgeted amount by $7.8 million almost entirely due to net tuition and fee revenue underperformance. Therefore, administration is recommending no carryforward distribution for FY2026.

PRIOR RELATED BOARD DISCUSSIONS/ACTIONS:
This information is reported to the Board of Trustees each November.

WHY THIS ITEM IS BEFORE THE BOARD:
UW Regulation 7-10 (Division and College Fiscal Year End Carry Forward sets forth the policy and process for Divisions and Colleges within Agency 067 – University of Wyoming to fund and maintain modest unrestricted operating reserves.

ACTION REQUIRED AT THIS BOARD MEETING:
No action at this time.

PROPOSED MOTION:
No motion at this time.

PRESIDENT'S RECOMMENDATION:
N/A

Division or College	Unrestricted Operating (URO) Reserve Balance at 6/30/26	FY26 Actual Net Result Variance from Budget*	URO Reserve Balance Plus FY26 Net Result	URO Reserve Cap**	Amt Column D Exceeds Reserve Cap	URO Reserve Balance After Adjustments	Transfers in/(out) of Division or College Reserves
B0001-Office of the President	78,497	177,020	255,517	212,661	(42,855)	212,661	134,165
C1000-Provost	1,986,839	1,140,363	3,127,202	2,577,207	(549,995)	2,577,207	590,368
C1030-Honors College	108,677	(10,457)	98,220	116,411	-	98,220	(10,457)
C1040-Haub School of Environment & Natural Resources	315,742	38,127	353,868	418,037	-	353,868	38,127
D1060-School of Computing	141,706	220,011	361,717	405,929	-	361,717	220,011
C1200-College of Agriculture, Life Sciences & Natural Resources	2,455,150	(1,339,988)	1,115,162	3,978,202	-	1,115,162	(1,339,988)
C1300-College of Arts & Sciences	1,817,944	405,625	2,223,570	1,638,409	(585,160)	1,638,409	(179,535)
C1400-College of Business	278,944	138,125	417,069	1,128,413	-	417,069	138,125
C1500-College of Education	383,252	(184,216)	199,036	733,383	-	199,036	(184,216)
C1600-College of Engineering & Physical Sciences	2,483,586	256,035	2,739,621	2,980,570	-	2,739,621	256,035
C1700-College of Health Sciences	1,662,269	31,647	1,693,916	2,148,922	-	1,693,916	31,647
C1800-College of Law	105,947	624,841	730,789	353,461	(377,327)	353,461	247,514
C1900-University Libraries	260,945	515,628	776,573	739,360	(37,213)	739,360	478,415
B2000-Campus Operations	1,011,430	(159,208)	852,221	2,188,285	-	852,221	(159,208)
B2100-Budget & Finance	1,638,810	(1,072,793)	566,017	4,072,931	-	566,017	(1,072,793)
B3000-Student Affairs	475,806	2,368,619	2,844,425	737,072	(2,107,353)	737,072	261,266
B4000-Information Technology	355,568	497,522	853,090	749,785	(103,305)	749,785	394,217
B5000-Institutional Advancement & UW Foundation	518	280,626.09	281,144	588,156	-	518	
B6100-Governmental Affairs & Community Engagement	142,049	104,741	246,790	194,907	(51,883)	194,907	52,858
B7000-Research & Economic Development	690,162	(68,581)	621,582	2,860,763	-	621,582	(68,581)
B8000-General Counsel	185,695	1,160,102	1,345,798	369,440	(976,358)	369,440	183,744
B9000-Intercollegiate Athletics	714,470	(2,348)	712,122	1,902,249	-	712,122	(2,348)
TOTALS	**17,294,006**	**5,121,442**		**31,094,554**		**17,303,371**	**9,365**

*Favorable or (unfavorable) net results compared to budget in Fund Class 105, excluding unexpended budget for fringe benefits.
**Reserve cap is based on 5% of FY26 total actual expenses, using FY27 organization hierarchy.

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Student Athlete Achievement Scholarship Reserve Account

FY27 Funds Available for Appropriation Beginning Balance	FY27 Anticipated Revenue – Quasi Endowment of $1,500,000	FY27 Q1 Expenditures	FY27 Anticipated Expenditures Q2 – Q4	Anticipated FY27 Funds Available for Appropriation End Balance
($1,120,736)	**($68,932)**	**$424,091**	**$409,850**	**($355,727)**

Background

On September 15, 2022, the UW Board of Trustees approved the transfer of $1.5 million from the Trustees Special Projects Reserve Account to establish the Student Athlete Achievement Scholarship Reserve Account. In addition, the UW Board of Trustees approved the transfer of $1,327,560 from the Trustees Special Projects Reserve Account to be distributed by Intercollegiate Athletics in an annual amount of $442,520 over three years, for the Student Athlete Achievement Scholarship Expendable Fund.

Criteria for Use of Fund

Expenditures from this FUND shall be authorized by UW in its sole discretion. The purpose of the FUND is to support student-athletes who meet the following criteria: (1) is a current member of an athletic team; (2) is a full-time student (with some exceptions); (3) meets NCAA academic eligibility standards; and (4) meets both community engagement and conduct-related benchmarks. Said account shall be UW funds and held by and invested by the FOUNDATION. Only the funds available for appropriation shall be available for expenditure unless approved by the Board of Trustees, upon recommendation of the UW President and the Budget Committee.

FY27 Q1 Expenditures

- Undergraduate Scholarships: $408,166
- Graduate/Professional Scholarships: $15,925
- Total spending: $424,091

FY27 Spending Plan

Scholarships ($802,250) - Anticipated FY27 expenditures from these funds are estimated at $802,250 based on a distribution scenario of 100% of scholarship student-athletes in non-revenue share sports (i.e. Track and Field, Swim and Dive, Women's Soccer, Women's Tennis, Women's Golf, and Men's Golf) , plus 50% payout to scholarship student-athletes in revenue share sports (i.e. Football, Men's Basketball, Women's Basketball, Volleyball, and Wrestling) for monies earned in Spring 2026, payable in Fall 2026. For the remainder of FY27 and beyond, it is the intent of the Division of Intercollegiate Athletics to maintain the Alston fund policy for non-

revenue share sports, however the current policy (specifically dollar amounts earned) may be subject to change in consideration of budgetary constraints.

Student Success Reserve Account

FY27 Funds Available for Appropriation Beginning Balance	FY27 Anticipated Revenue	FY27 Q1 Expenditures	FY27 Anticipated Expenditures Q2-Q4	Anticipated FY27 Funds Available for Appropriation End Balance
$61,567	($229,775)	$29,001	$235,999	$26,342

Background

On September 15, 2022, the UW Board of Trustees approved the transfer of $5 million from the Trustees Special Projects Reserve Account to establish the Student Success Reserve Account, with $200,000 allocated for immediate expenditure. A $200,000 match was made by the UW Foundation to provide a beginning balance of $400,000.

Criteria for Use of Fund

Expenditures from this FUND shall be authorized by UW in its sole discretion. The purpose of the FUND is to support student success by providing program assistance with comprehensive on boarding efforts for new students, select retention programming for current UW students and financial assistance for students with need. Said account shall be UW funds and held by and invested by the FOUNDATION. Only the funds available for appropriation shall be available for expenditure unless approved by the Board of Trustees, upon recommendation of the UW President and the Budget Committee.

FY27 Q1 Expenditures

- Scholarships: $27,153
- Services, Travel, Supplies: $153
- Internal Allocations & Sales.:$1,695
- Total: $29,001

FY28 Spending Plan

For fiscal year 2028, the Student Success Reserve Account funds will continue to support Completion Grants, a Readiness Rally, Cowboy Coaches, Graduate Student Support, Transfer Support and Summer Level Up Scholarships.

- Student Success Completion Grants: $10,000
- Readiness Rally: $15,000
- Cowboy Coaches: $90,000
- Graduate Student Support: $40,000
- Transfer Support: $70,000
- Summer Level Up Scholarships: $30,000
- Total anticipated spending for FY28: $255,000

Recruitment & Retention Reserve Account

Fiscal Year	FY Funds Available for Appropriation Beginning Balance	FY Anticipated Revenue	FY Q1 Expenditures	FY Anticipated Expenditures Q2 – Q4 (Full FY for out years)	Anticipated FY Funds Available for Appropriation End Balance
FY27	**($1,274,807)**	**($769,314)**	**$238,934**	**$1,390,799**	**($414,388)**
FY28	**($414,388)**	**($769,314)**		**$532,865**	**($650,837)**
FY29	**($650,837)**	**($769,314)**		**$155,816**	**($1,264,335)**

Background

The Recruitment & Retention Fund was established May 1, 2019, with an initial $10 million being endowed by the Board of Trustees through the Trustees' Special Projects Reserve Account. On September 15, 2022, the UW Board of Trustees approved the transfer of an additional $5 million from the Trustees' Special Projects Reserve Account to enhance the Recruitment & Retention Endowment Fund, with $200,000 allocated for immediate expenditure.

Criteria for Use of Fund

This FUND is to be used only for one-time recruitment and retention funding. Said recruitment and retention payments shall only be made for one-time payments and shall not be on-going obligations or additions to salary or compensation. Said account shall be University of Wyoming funds and held by and invested by the UW Foundation. Only the funds available for appropriation shall be available for expenditure unless approved by the Board of Trustees, upon recommendation of the UW President and the Budget Committee.

FY27 Q1 Expenditures

- Salaries, Wages & Benefits: $103,230
- Services, Travel & Supplies: $69,738
- Other Expense: $65,966
- Total: $238,934

FY27 Spending Plan

For fiscal year 2027, the Recruitment & Retention Reserve Account will continue to support strategic efforts to recruit and retain outstanding faculty and staff.

- Recruitment Initiatives: $670,000
- Presidential Scholarly Awards: $30,000
- President's Distinguished Scholars Program: $399,646
- Retention Packages: $323,744

- Faculty Start-up Funding: $80,726
- President's Innovation Fellows: $15,000
- President's Innovation Awards: $50,000
- Presidential Leadership Institute: $43,950
- Provost Term Professor: $16,666
- Total Anticipated Spending: $1,629,732

FY28 Spending Plan (To date using estimated starting balance of ($414,388) plus anticipated revenue of ($769,314)

Many commitments to the Recruitment & Retention Reserve Account are made across fiscal years to support multi-year faculty projects and fellowships. The current commitments to fiscal years 2028 and 2029 are provided below.

- Retention: $211,612
- Recruitment: $151,006
- Presidential Scholarly Awards: $30,000
- President's Distinguished Scholars Program: $123,580
- Provost Term Professor: $16,667
- Total Anticipated Spending: $532,865

FY29 Spending Plan (To date using estimated starting balance of ($650,837) plus anticipated revenue of ($769,314)

- President's Distinguished Scholars Program: $63,580
- Recruitment: $35,000
- Retention: $57,236
- Total Anticipated Spending: $155,816

Research Excellence Reserve Account

FY27 Funds Available for Appropriation Beginning Balance	FY27 Anticipated Revenue	FY27 Q1 Expenditures	FY27 Anticipated Expenditures Q2 – Q4	Anticipated FY27 Funds Available for Appropriation End Balance
($183,615)	**($229,775)**	**$50,985**	**$234,925**	**($127,480)**

Background

On September 15, 2022, the UW Board of Trustees approved the transfer of $5 million dollars from the Trustees Special Projects Reserve Account to establish the Research Excellence Reserve Account, with $200,000 allocated for immediate expenditure. An additional $200,000 was to be made available for appropriation at the start of fiscal year 2024.

Criteria for use of Fund

Expenditures from this FUND shall be authorized by UW in its sole discretion. The purpose of the FUND is to provide one-time funding to support the UW's long-term priorities and initiatives. Said expenditures shall only be made for one-time payments in relation to the research and scholarly initiatives and priorities of the UW for enhancing its research enterprise sustainably and for fostering knowledge-based economic development in Wyoming. It shall not be used for ongoing obligations or additions to salary or compensation. Said account shall be UW funds and held by and invested by the UW Foundation. Only the funds available for appropriation shall be available for expenditure unless approved by the Board of Trustees, upon recommendation of the UW President and the Budget Committee.

FY 26 expenditures and FY27 Spending Plan

For the first three years, seed projects were supported for research in diverse fields such as humanities, life sciences, agriculture, and engineering. REDD assessed effectiveness of these investments for the ROI.

- **Year 1:** Funding supported (1) research conducted at the UW–NPS Research Station at the AMK Ranch and on Controlled Environment Agriculture (3 grants), and (2) collaborative research projects between researchers at UW and at Cardiff University in Wales, UK (10 grants).
- **Years 2–3:** Funding from Years 2 and 3 was combined to support seed grants focused on applications of AI across a diverse range of disciplines. These awards were designed to stimulate innovative research, encourage interdisciplinary approaches, and build UW capacity in an area of rapidly growing national importance (13 grants). Thus, FY26 funds were already committed for these seed projects.

The seed-grant portfolio represents **26 awards and an initial investment of $589,641**. Collectively, these awards have generated substantial research, workforce development, and funding outcomes. Documented results include **14 publications** with many more in preparation or review; support for **44 students and participants**; and **40 external funding proposals pursued**. Of the external proposals, **7 (for a total of $6.012 million) were reported as successful** and 16 are still in review. The projects funded for fostering collaborations with researchers at the Cardiff University did not result in substantial ROI. Based on these findings, REDD support to the future Cardiff collaboration projects will be discontinued.

FY2027, the funds are used for catalyzing research and highlighting UW achievements through events, training, and seed grants.

Research and Economic Development Events: UW planned, organized and hosted the Mountain West AI HPC Summit with NVIDIA and the NSF ASCEND Engin that provided:

- Hands-on AI development and GPU computing workshops led by NVIDIA (covering performance profiling and model development).
- A high-profile **fireside chat** featuring Wyoming Governor Mark Gordon, NVIDIA Co-Founder Chris Malachowsky, and UW President Shane Reeves.
- More than 20 lightning talks, concurrent panel tracks, and presentations covering applied AI, quantum computing, edge AI, atmospheric science, and transportation.

This event highlighted UW's achievements and spurred new directions for research. Approximately $40,000 was committed for this component.

Seed grants through Wyoming Institute for Humanities Research: Wyoming Institute of Humanities Research (WIHR) provided opportunities for interdisciplinary projects conducted by faculty clusters around four themes: Mining Humanities; Digital Humanities; Wyoming Foodways; History of Emotions. Approximately $80,000 has been committed to this component in FY27.

Course-based undergraduate research experiences: $100,000 has been committed for supporting up to four pilot CURE (Course-based Undergraduate Research Experiences) courses to be offered in summer 2027 for research at the AMK ranch field station, coupled with data analysis using AI applications. Each pilot course (12 students) can potentially use the following format:

Week 1: Plan research in areas of ecology, geology, anthropology, tourism management, etc.
Week 2: Collect data at AMK using sensors, imaging, etc.
Week 3: Analyze data in the digital innovation lab in Science Initiative Building, using computational tools such as AI applications, image analysis, etc.

The remaining funds will be used for addressing the UW President's priorities, such as National Security Initiative through seed grants.

Approved 11/15/18

TUITION POLICY

In order to give advance notice to all those affected by prospective tuition increases, the Board of Trustees (Board) adopts the following policy for tuition increases for Academic Year 2020 (FY2021) and later:

A. Unless modified under D or F below, annual tuition, other than programs with differential tuition, the Administration will recommend that tuition be increased by 4% for each academic year.
B. Annually, the Administration will submit recommendations regarding adjustments to differential tuition rates.
C. Revenue generated by the annual tuition increases will be distributed as follows:

    2% – Salaries – To be applied first to the cost of mandatory salary increases for promoted faculty, and then second to the University's faculty and staff salary increase policy.

    2% - Student Success Priorities – the Associated Students of the University of Wyoming (ASUW) and the Administration will establish priorities that are deemed most impactful or needed to enhance student success at the University of Wyoming, and will make recommendations to the Board to allocate funding accordingly.

    Each year when the President submits her/his proposed annual operating budget for the University to the Board, the President shall also provide information to the Board regarding the allocation of the tuition increase funds and the specific unit budgets impacted.

D. The Administration may recommend modifications to the policy specified in Section A or the distribution thereof specified in Section C, but shall consult with students, faculty, and staff prior to submitting such recommendations, and shall make any such recommendations on or before the November meeting of the Board.
E. On or before the November meeting of the Board, the Administration shall provide information regarding the cost of attendance, and how UW's tuition and fee rates compare with peer universities.
F. The Board of Trustees may accept, reject, or modify any recommendation under Sections A and B and may take any action it determines regarding tuition rates and the distribution of revenue generated from modifications to tuition.

G. The Board shall review this policy:
    a. Not later than four years following its adoption; and
    b. Not later than four years following any subsequent review or modification to the policy.

TUITION POLICY

In order to give advance notice to all those affected by prospective tuition increases, the Board of Trustees (Board) adopts the following policy for tuition increases for Academic Year 2028-2029 (FY2029) and later:

A. Unless modified under D or F below, the Administration will recommend that the following base tuition be increased by the Commonfund Institute's Higher Education Price Index (HEPI) for each academic year not to exceed four percent.
   a. Main Campus, Undergraduate Resident Tuition
   b. Main Campus, Undergraduate Non-Resident Tuition
   c. Main Campus, Graduate Resident Tuition
   d. Main Campus, Graduate Non-Resident Tuition
   e. Online or Hybrid, Undergraduate Resident Tuition
   f. Online or Hybrid, Undergraduate Non-Resident Tuition
   g. Online or Hybrid, Graduate Resident Tuition
   h. Online or Hybrid, Graduate Non-Resident Tuition

B. Annually, the Administration will submit recommendations regarding adjustments to the following differential and entrepreneurial tuition rates based on market analysis by degree program.
   a. Law School Resident Tuition
   b. Law School Non-Resident Tuition
   c. Pharmacy School Resident Tuition
   d. Pharmacy School Non-Resident Tuition
   e. Main Campus, Master of Business Administration (MBA) Tuition
   f. Online, Executive Master of Business Administration (EMBA) Tuition
   g. Main Campus, MS Accounting Resident Tuition
   h. Main Campus, MS Accounting Non-Resident Tuition
   i. MS in Speech Language Pathology Resident Tuition
   j. MS in Speech Language Pathology Non-Resident Tuition
   k. Main Campus, College of Education Graduate Certificate in English as a Second Language Resident Tuition
   l. Main Campus, College of Education Graduate Certificate in English as a Second Language Non-Resident Tuition
   m. Online Land Surveying Certificate Program Tuition
   n. Doctor of Nursing Practice (DNP) Resident Tuition
   o. Doctor of Nursing Practice (DNP) Non-Resident Tuition
   p. Bachelor's Reach for Accelerated Nursing Degree (BRAND) Program Tuition
   q. ReNew Nursing Program Tuition
   r. Dental Hygiene Resident Contract, per Semester Resident
   s. Dental Hygiene Resident Contract, per Semester Special Resident
   t. Dental Hygiene Resident Contract, per Semester Non-Resident
   u. MS in Health Services Administration Resident Tuition

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v. MS in Health Services Administration Non-Resident Tuition
w. Online College of Business Graduate Program (non-MBA) Tuition
x. Distance English Master's Program Tuition
y. Online College of Education Graduate Programs Resident Tuition
z. Online College of Education Graduate Programs Non-Resident Tuition

C. Net new revenue generated by the annual base tuition increases will be distributed as follows:

Each year, when the President submits the University's proposed annual operating budget to the Board, the President, in consultation with ASUW, shall also provide the Board with information on the allocation of tuition increase funds and the specific unit budgets affected.

D. The Administration shall provide information regarding the cost of attendance, and how UW's tuition and fee rates compare with peer universities, and may recommend modifications to the policy specified in Section A or the distribution thereof specified in Section C, but shall consult with students, faculty, and staff prior to submitting such recommendations, and shall make any such recommendations in alignment with the Board of Trustees calendar of topics.

E. The Board of Trustees may accept, reject, or modify any recommendation under Sections A and B and may take any action it determines regarding tuition rates and the distribution of revenue generated from modifications to tuition.

F. The Board shall review this policy:
   a. Not later than four years following its adoption; and
   b. Not later than four years following any subsequent review or modification to the policy.

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AGENDA ITEM TITLE: Discussion: Delegation of Authority, Biennium Budget Committee UPDATED 11-4-26, Committee Chair Schmid-Pizzato

SESSION TYPE:
☒ Work Session
☐ Information Session
☐ Other
☐ [Committee of the Whole – Items for Approval]

APPLIES TO STRATEGIC GOALS:
☒ Yes (select below):
- ☒ Institutional Excellence
- ☒ Student Success
- ☒ Service to the State
- ☒ Financial Growth and Stability

☐ No [Regular Business]

☐ *Attachments are provided with the narrative.*

EXECUTIVE SUMMARY:
At the October 2026 Board of Trustees conference call, Chair Sullivan discussed the Trustees Executive Committee's invitation to administration to research where the full Board of Trustees consider an expanded scope of responsibility and a distributed decision-making model by delegating approval of some transactional items that come before the board. The intent of this inquiry was to assure that the Trustees focus on providing strategic direction, oversight, and accountability. They asked President Reeves and Executive Vice President Sheetz to work with their team to suggest a strategy for possible delegation, specifically noting that recommendations should be tied to institutional priorities.

The recommendations were not intended to relinquish Board authority; rather, to assure the institution can be responsive to the changing needs of the institution in a time of rapid change. Delegation to the new administration can be revoked at any time and ideally would facilitate the administration's future priorities, while still holding the administration accountable.

Chair Sullivan requested the Committee chairs discuss the applicable items with their Committees at the November 2026 Board meeting, including review of the relevant UW Regulations, examination of the current administrative processes related to those regulations, and discussion of whether these potential changes would allow administration to function in a way that strengthens the ability for UW to pursue excellence. Where relevant, even though changes to the regulations are not required for a delegation of authority, proposed modifications have been included at the request of certain Board members.

Items applicable to the Biennium Budget Committee:

1. UW Regulation 7-1 (University's Operating Budget): Increasing authority for unbudgeted transfers between units and divisions and their reserves from $100,000 to $2,000,000 pursuant to UW Regulation 7-1.

2. Delegating spending from the Special Projects Reserve account if there is an unforeseen and unbudgeted opportunity during a fiscal year that requires timely action before the next annual budget cycle.

3. Delegating authority for loans, loan guarantees, and bonds or other forms of debt obligations for $500,000 or above.

4. [Per the Trustees Executive Committee, adding this item to the Biennium Budget Committee for review and feedback] Increasing authority for approval of contracts, federal contracts, agreements, memorandums of understanding, procurements, equipment leases, and permits from $2,000,000 and 10 years to no cap, if within the approved annual operating budget pursuant to UW Regulation 7-2. This would not include the following, which would remain with the Board:
    - All aspects of capital construction, as defined in UW Regulation 1-102(B), including but not limited to planning; project concept and intent; Level I reconnaissance studies; Level II feasibility studies; funding for Level III design and construction; construction delivery method (design-bid-build, construction manager at risk, or design-build); the selection and employment of architects; the adoption of project budget, plans, specifications, and details for the construction of such buildings; the receiving of bids and awarding of contracts for design and construction of buildings; exterior design and landscaping; the Guaranteed Maximum Price (GMP) or lump sum bid amount; and use of the owners' contingency (if $25,000 or above) (see UW Regulations 1-102(B) and 6-1); [proposal to increase the threshold of capital construction projects to $5,000,000 will be considered by the Facilities Contracting Committee; proposal to delegate authority for change orders for non-capital and capital construction, if within the approved construction project budget, will be considered by the Facilities Contracting Committee]

    - Major maintenance for $500,000 or above (defined in W.S. 16-6-601(v) as the repair or replacement of complete or major portions of building and facility systems at irregular intervals which is required to continue the use of the building or facility at its original capacity for its original intended use and is typically accomplished by contractors due to the personnel demand to accomplish the work in a timely manner, the level of sophistication of the work or the need for warranted work); [proposal to delegate authority for major maintenance to the President, if within the approved budget, will be considered by the Facilities Contracting Committee]

    - Sale or purchase of real property, improvements to real property, and timber sales (see UW Regulation 1-102(C));

    - Other matters involving real property, including but not limited to the lease of real property; easements; water rights and development; oil, gas and mineral leases; and federal or state government leases, permits, or licenses for longer than one year or more than $50,000; [proposal to increase the threshold of permits, leases, and licenses to $1,000,000 and 5 years will be considered by the Facilities Contracting Committee; proposal to delegate authority for oil, gas, and mineral leases where the expected bonus is less than $100,000 will be considered by the Facilities Contracting Committee]

    - Equipment leases for $100,000 or above or longer than one year;

- Purchases and installations of public art that are the permanent property of the University and are intended to be installed for a specific period of time (limited or extended) or in perpetuity (see UW Regulation 1-102(M));

- The settlement of claims against the University for $100,000 or above (see UW Regulation 1-102(A));

- The President's employment contract;

- Employment contracts for longer than one year (one-time or in aggregate) or with no termination date, excluding multi-year athletic coach contracts (see UW Regulation 1-1);

- All contracts, agreements, or memorandums or understanding with an open-ended or indefinite term;

- The patent, copyright, sale, license, or use of University inventions, discoveries or works by an outside user where negotiated terms fall outside of the typical ranges and are not compensated for elsewhere (see UW Regulation 9-1); [proposal to delegate this authority will be considered by the Research and Economic Development Committee]

- The sale, assignment, and transfer of stocks, bonds, evidences of interest, evidences of indebtedness and/or other obligation, and all other securities, corporate or otherwise, now or hereafter held by the University in its own right or in any fiduciary capacity (see UW Regulation 1-102(G));

- Agreements, resolutions and any other documentation required to establish, maintain, and terminate security cash accounts with security dealers and brokers for the purpose of taking ownership and possession of cash, bonds, stocks and other securities held by such dealers and brokers which have been directed to the University by gift, bequest or any other act of transfer (see UW Regulation 1-102(G));

- Loans; loan guarantees; and bonds or other forms of debt obligations, including the lease, ground lease, preliminary official statement, and continuing disclosure statement; [proposal to increase the threshold to $500,000 will be considered separately by the Biennium Budget Committee – see #3 above]

- Acceptance of any gift or donation that requires a matching obligation of the University or the State of Wyoming, creates a future obligation of University resources, or alters its academic priorities;

- Modification to UW Foundation fees for managing endowments;

- Depositories for University funds;

- Joint powers agreements;

- Interstate agreements;

- All contracts, federal contracts, agreements, memorandums of understanding, or procurements that have such a serious political, social, or financial impact on the University or the public that the Board of Trustees must review, as determined by the President of the University; and

- Any contracts and agreements required by law to be signed by an officer of the Board of Trustees or required by UW Regulation, policy, or procedure to be approved by the Board of Trustees.

WHY THIS ITEM IS BEFORE THE BOARD:
The Bylaws of the Trustees of the University of Wyoming authorize the President to perform the duties expressly enjoined upon him by the laws of Wyoming and "such other incidental duties as pertain to his office or as may be assigned from time to time by the Trustees." In October 2026, the Chair requested that the Trustee Committees review the recommendations that fall under their purview and be prepared to provide feedback to the full Board at the November 2026 Board of Trustees meeting.

ACTION REQUIRED AT THIS BOARD MEETING:
Dependent on discussion.

BACKGROUND SCRIPT AND PROPOSED MOTION:
Dependent on discussion.

PRESIDENT'S RECOMMENDATION

UNIVERSITY OF WYOMING REGULATIONS

Subject: University's Operating Budget
Number: UW Regulation 7-1

I. PURPOSE

To establish a process for approval of the University's Operating Budget and administration of Division budgets within the Operating Budget.

II. DEFINITIONS

Administrative Officer: For purposes of this Regulation, includes the President, the Provost and Vice President for Academic Affairs, the Vice President for Finance and Administration, the Vice President for Information Technology, the Vice President for Institutional Advancement, the Vice President for Research and Economic Development, the Vice President for Student Affairs, the Director of Intercollegiate Athletics, the General Counsel, the Dean of the College of Agriculture and Natural Resources, the Dean of the College of Arts and Sciences, the Dean of the College of Business, the Dean of the College of Education, the Dean of the College of Engineering and Applied Sciences, the Dean of the College of Health Sciences, the Dean of the College of Law, the Dean of the Honors College, the Dean of the University Libraries, the Dean of the Haub School of Environment and Natural Resources, the Executive Directive of the School of Energy Resources, and any other director of a Unit at the discretion of the Chair of the Budget Committee of the Board of Trustees.

Division: Includes the Office of the President, the Office of Academic Affairs, the Division of Administration, the University of Wyoming Foundation, the Division of Information Technology, the Office of Research and Economic Development, the Division of Student Affairs, the Department of Intercollegiate Athletics, and the Office of General Counsel.

Expenditure Classification: Includes the following:
(1) salaries, wages, and benefits;
(2) services, travel, and supplies;
(3) utilities, repairs and maintenance, and rentals;
(4) interest, claims, other expenses, subcontracts, depreciation and amortization; (5) capital expense, discontinued operations, and other non-operating expenditures; and
(6) internal allocations and sales, and funding transfers.

Fiscal Year: July 1-June 30.

Operating Budget: The general operating budget of the University including (1) Unrestricted Operating Funds (i.e., block grant appropriations, tuition and fees, self-generated funds); (2) Designated Operating Funds (i.e., line-item or special state appropriations, designated fee revenue); (3) Restricted Expendable Operating Funds (i.e., Restricted Expendable Contribution, Restricted True Endowment Spendable, and Restricted Quasi Endowment Spendable funds); (4) Restricted Expendable Non-Operating Funds (i.e., Restricted Invested Like an Endowment 'Quasi' Corpus, Restricted Loan Funds, and Restricted Expendable Capital Contribution funds); (5) Restricted Grants Funds (i.e., includes all restricted externally sponsored projects); and (6) Restricted Government Funds (i.e., consists of various government loan funds including Perkins, Nursing, Pharmacy, BRAND, etc.). The Operating Budget shall include all sources of revenue, of whatever nature, all expenditures, and all cash & cash equivalent funds or reserves.

Unit (Organization): The academic, administrative, and auxiliary operating units of the University (i.e., College of Business Dean's Office, Department of Mathematics, Dean of Student's Office, Transit & Parking).

III. POLICY

A. The President of the University shall develop an annual Operating Budget for the University each fiscal year. On or before April 15, the President shall submit his or her proposed Operating Budget for the fiscal year beginning on the following July 1 to the University's Board of Trustees. No more than sixty (60) days prior to the beginning of each fiscal year, the Budget Committee of the Board of Trustees shall hold hearings where each of the University's Administrative Officers shall present the proposed budget for their Division/Unit (Organization) for the upcoming fiscal year. The final approval of the Operating Budget rests with the Board prior to the beginning of the fiscal year.

B. Until final approval of the Operating Budget by the Board, no expenditures chargeable to the budget for the next fiscal year shall be made.

C. After Board approval of the Operating Budget, the President of the University may authorize an unbudgeted transfer between Units (Organizations) within a Division, between Divisions, between Expenditure Classifications, or between a Unit (Organization) or Division's Operating Budget and the Unit (Organization) or Division's reserves, an amount not to exceed ~~$2,000,000ten percent (10.0%) of the respective Unit (Organization) or Division's Total Expenses budget or $100,000.00, whichever is less, per single transfer. Prior Board approval is required for any transfer that aggregates a fiscal year cumulative amount of fifteen percent (15.0%) of the respective Unit (Organization) or Division's Total Expenses budget or $200,000.00, whichever is less~~. All other transfers of any nature require prior Board approval.

Commented [TE1]: Biennium Budget Committee

IV. QUARTERLY REPORT

The President shall provide a quarterly written report to the Budget Committee of the Board of Trustees identifying each transfer or authorization made pursuant to Paragraph III(C).

Responsible Division/Unit: Office of the President and the Division of Administration

Source: Wyoming Statutes 21-17-203 and 21-17-204.

Link: http://www.uwyo.edu/regs-policies

Associated Regulations, Policies, and Forms: None.

History: Adopted 5/10/2017 Board of Trustees meeting
Renumbered 7/1/2018: formerly UW Regulation 1-103, now UW Regulation 7-1
Revisions adopted 9/14/2018 Board of Trustees meeting

UNIVERSITY OF WYOMING REGULATIONS

Subject: Signature Authority
Number: UW Regulation 7-2

I. PURPOSE AND POLICY

Unless otherwise limited by UW Regulation or reserved by the Board of Trustees, the President shall have authority to approve and/or sign University contracts, federal contracts, agreements, memorandums of understanding, and procurements that involve an external party, require consideration (paid or received) ~~valued less than $2,000,000 (one-time or in aggregate), and for which the term is less than ten years~~.[1] The President may delegate this authority to University Officers for such contracts, federal contracts, agreements, memorandums of understanding, and procurements that require consideration (paid or received) valued less than $1,000,000 (one-time or in aggregate) and for which the term is less than five years.

Commented [TE1]: Executive Committee

At each regular meeting of Board of Trustees (excluding conference calls), the President shall provide a written report to the Board of Trustees identifying each contract, federal contract, agreement, memorandum of understanding, or procurement valued at $~~50,000~~ 2,000,000 or above (one-time or in aggregate) signed by the President or designee under this provision.

Commented [TE2]: Executive Committee

II. RESERVATION OF AUTHORITY

Notwithstanding the authority listed above, the Board of Trustees specifically reserves authority to approve and/or sign contracts, federal contracts, agreements, memorandums of understanding, and procurements for the following:

A. All aspects of a University C~~c~~apital C~~c~~onstruction Project, as defined in UW Regulation ~~1-102(B)~~6-9, including but not limited to planning; project concept and intent; Level I reconnaissance studies; Level II feasibility studies; funding for Level III design and construction; construction delivery method (design-bid-build, construction manager at risk, or design-build); the selection and employment of architects; the adoption of project budget, plans, specifications, and details for the construction of such buildings; the receiving of bids and awarding of contracts for design and construction of buildings; exterior design and landscaping; and the Guaranteed Maximum Price (GMP) or lump sum bid amount~~; and use of the owners' contingency (if $25,000 or above)~~ (see UW Regulations ~~1-102(B) and~~ 6-1 and 6-9);

Commented [TE3]: Facilities Contracting Committee

[1] ~~This ten-year limitation does not apply to Section II.K.~~

~~B. Major maintenance for $500,000 or above (defined in W.S. 16-6-601(v) as the repair or replacement of complete or major portions of building and facility systems at irregular intervals which is required to continue the use of the building or facility at its original capacity for its original intended use and is typically accomplished by contractors due to the personnel demand to accomplish the work in a timely manner, the level of sophistication of the work or the need for warranted work);~~

Commented [TE4]: Facilities Contracting Committee

~~C.~~B. Sale or purchase of real property, improvements to real property, and timber sales ~~(see UW Regulation 1-102(C))~~;

Commented [TE5]: Housekeeping edits

~~D.~~C. Other matters involving real property, including but not limited to the lease, permit, or license of real property for $1,000,000 or above or longer than 5 years; easements (unless for a public utility); water rights and development; and oil, gas and mineral leases where the expected bonus is $100,000 or above~~; and federal or state government leases, permits, or licenses for longer than one year or more than $50,000~~;

Commented [TE6]: Facilities Contracting Committee

~~E.~~D. Equipment leases for $100,000 or above or longer than one year;

~~F.~~E. Purchases and installations of public art that are the permanent property of the University and are intended to be installed for a specific period of time (limited or extended) or in perpetuity ~~(see UW Regulation 1-102(M))~~;

Commented [TE7]: Housekeeping edits

~~G.~~F. The settlement of claims against the University for $100,000 or above ~~(see UW Regulation 1-102(A))~~;

Commented [TE8]: Housekeeping edits

~~H.~~G. The President's employment contract;

~~I.~~H. Employment contracts for longer than one year (one-time or in aggregate) or with no termination date, excluding multi-year athletic head coach contracts for football and men's and women's basketball (see UW Regulation 1-1);

Commented [TE9]: Executive Committee

~~J.~~I. All contracts, agreements, or memorandums or understanding with an open-ended or indefinite term;

~~K. The patent, copyright, sale, license, or use of University inventions, discoveries or works by an outside user where negotiated terms fall outside of the typical ranges and are not compensated for elsewhere (see UW Regulation 9-1);~~

Commented [TE10]: Research and Economic Development Committee

~~L.~~J. The sale, assignment, and transfer of stocks, bonds, evidences of interest, evidences of indebtedness and/or other obligation, and all other securities, corporate or otherwise, now or hereafter held by the University in its own right or in any fiduciary capacity ~~(see UW Regulation 1-102(G))~~;

Commented [TE11]: Housekeeping edits

~~M.~~K. Agreements, resolutions and any other documentation required to establish, maintain, and terminate security cash accounts with security dealers and brokers for the purpose of taking ownership and possession of cash, bonds, stocks and other securities held by such dealers and brokers which have been directed to the University by gift, bequest or any other act of transfer ~~(see UW Regulation 1-102(G))~~;

~~N.~~L. Loans; loan guarantees; and bonds or other forms of debt obligations for $500,000 or above, including the lease, ground lease, preliminary official statement, and continuing disclosure statement;

~~O.~~M. Acceptance of any gift or donation that requires a matching obligation of the University or the State of Wyoming, creates a future obligation of University resources, or alters its academic priorities;

~~P.~~N. Modification to UW Foundation fees for managing endowments;

~~Q.~~O. Depositories for University funds;

~~R.~~P. Joint powers agreements;

~~S.~~Q. Interstate agreements;

~~T.~~R. All contracts, federal contracts, agreements, memorandums of understanding, or procurements that have such a serious political, social, or financial impact on the University or the public that the Board of Trustees must review, as determined by the President of the University; and

~~U.~~S. Any contracts and agreements required by law to be signed by an officer of the Board of Trustees or required by UW Regulation, policy, or procedure to be approved by the Board of Trustees.

Responsible Division/Unit: Office of the President

Source: None

Link: http://www.uwyo.edu/regs-policies

Associated Regulations, Policies, and Forms: UW Regulation 1-1; UW Regulation 1-102(A) (Settlement Authority); UW Regulation 1-102(B) (Capital Construction for Major Projects); UW Regulation 1-102(C) (Retention or Disposal of Real Property); UW Regulation 1-102(G) (Authorization for Stock Transfers); UW Regulation 1-102(M) (Public Art Policy); UW Regulation 6-1 (Physical Plant); UW Regulation 9-1 (Patents and Copyrights)

History: Adopted 11/15/2017 Board of Trustees meeting

Commented [TE12]: Housekeeping edits

Commented [TE13]: Biennium Budget Committee

Renumbered 7/1/2018: formerly UW Regulation 3-1, now UW Regulation 7-2
Revisions adopted 1/26/2023 Board of Trustees meeting

Contracts over $2 million from January 1, 2023 - November 13, 2026

Contract Number	Contract Name	Department	Supplier	Signed Date	Length	Agreed Amount	Description
10001-EdifyEAB-May2024	Edify Program Order Form	Provost	EAB Global Inc	2025-01-22	10 years	2,143,431.00	Edify is a reporting and analytics soluction that merges student, financial, and other data sources together into one platform. It blends Banner, Canvas, Navigate 360, and Salesforce.
10001_EAB_Navigate360_April2026	Navigate360	Information Technology	EAB Global Inc	2026-05-22	5 years	2,073,793.00	Navigate 360 provides a coordinated system/platform for faculty, advisors, and other staff to tailor support for students and deploy interventions on a targeted basis using machine learning. It provides an integrated platform providing strategic care for students from their advisors, faculty, and staff, predictive analytics for both cohort-level and individual-student risk, and tailored support for students
10401NativeRangeOctober2023	Agreement for Services	Haub School of Environment and Natural Resources	Native Range Capture Services Inc.	2023-10-25	10 years	2,500,000.00	Native Range provides capture services for multiple campus units. They capture large ungulates safely and effectively across the state via net gunning so that tags and collars can be placed on these animals for research purposes.
10401VectronicOctober2023	Agreement for Services	Haub School of Environment and Natural Resources	Vectronic Aerospace Inc.	2023-10-25	10 years	5,750,000.00	Vectronic provides GPS collars for individualized information on specific animals in rugged terrain, vaginal implant transmitters (VITs) to monitor animal births and deaths, and satellite tracking of the GPS collars and VITs.
10501-WRI-CoalToAsphalt-April2024	Amend No 1 - YR2: WRI Coal to Asphalt Research	School of Energy Resources	Western Research Institute	2025-05-16	10 years	2,645,061.75	SER contracts with WRI for services including solvent extraction of coal and asphalt characterization and for research related to potential commercialization of asphalt products.
17104_CardinalHealth_PrimeAgreement_2023	Prime Vendor Agreement	College of Health Sciences	Cardinal Health, Inc	2024-03-27	2 years	6,400,000.00	Cardinal Health is one of our vendors for 340B Pharmaceuticals. Section 340B of the Public Health Service Act requires pharmaceutical manufacturers participating in Medicaid to sell outpatient drugs at discounted prices to health care organizations, such as our University Clinics, that care for many uninsured and low-income patients.
22301-CDWG-June2022	Master Product Sales Agreement	Information Technology	CDW Government, Inc.	2025-06-13	5 years	11,500,000.00	UW Strategic Technology Partner. Renewal #1.
22301-Fisher Scientific-Nov.2025	Fisher Scientific	AVP of Fiscal Administration	Fisher Scientific	2026-02-05	4 years	5,000,000.00	Renewal of our Agreement with Fisher Scientific as a supplier for scientific and labratory supplies, equipment, and related items and supplies at a discounted rate.
22301-FisherScientific-Dec.2022	Fisher Scientific	AVP of Fiscal Administration	Fisher Scientific	2026-08-26	3 years	5,000,000.00	Amendment to our Agreement with Fisher Scientific as a supplier for scientific and labratory supplies, equipment, and related items and supplies at a discounted rate.
22301-OfficeShop-Feb2023	Copier Services Agreement	AVP of Fiscal Administration	Office Shop	2023-06-16	5 years	2,000,000.00	Agreement to provide copier services to campus.
40004_Bell_Techlogix_Microsoft_License_Renewal_March2025	Microsoft License Renewal	Information Technology	Bell Techlogix, Inc	2025-05-16	3 years	2,118,207.54	Contract to extend UW's use of Microsoft 365 (Outlooks, One Drive, Word, Excel, SharePoint, One Note, and Teams)
40004_Oracle_Fusion_April2026	Fusion 5 Year Renewal	Information Technology	Oracle America, Inc.	2026-05-22	5 years	6,255,987.23	Extension of Oracle Fusion- which includes Financials, Human Capital Management, Recruiting, Enterprise Performance Management, and Learn services- with licenses for 7,140 users to access the cloud services.
70001-WYOMNGBUSINESSCOUNCIL-JUNE 2022	22193 UW Final AG signed 052022	Research & Economic Development	Wyoming Business Council	2023-12-11	2 years	3,842,259.02	Wyoming Business Council payment for the University to provide services as the Wyoming Business Resource Network.
70430SlateGroupOct2023	Agreement for Services: Slate Group & UW 2023-2028	Institutional Marketing	Slate Group	2023-10-20	5 years	4,250,000.00	Printing, mailing, customized design & production for UW student recruitment, retention, and brand awareness
90001 - Adidas - July 2026	Team Agreement and Exclusive Supplier Agreement	Intercollegiate Athletics	adidas America Inc	2026-10-21	7 years	4,375,000.00	Renewal of exclusive deal with adidas and BSN as provider and supplier of all team-related apparel, footwear, equipment and accessories for the University's Division of Intercollegiate Athletics (projected cost to UW over the term of the agreement, resulting in a savings of approximately $10 million overall)
90002 - US Bank - May 2024	U.S. BANK EXPENSE PREPAID DEBIT CARD AGREEMENT	Intercollegiate Athletics	U.S. Bancorp	2024-06-14	7 years	2,000,000.00	Agreement with US Bank, as a VISA partner, for UW P-Cards and reloadable debit cards.
90013 - Premier Bone and Joint - April 2026	ORTHOPEDIC & SPORTS MEDICINE SERVICES AGREEMENT	Intercollegiate Athletics	Premier Bone and Joint Centers	2026-05-08	7 years	2,800,000.00	Renewal of our Agreement with Premier Bone & Joint to offer access to high quality orthopedic medical care for student-athletes. This agreement maximizes the student-athlete care paid by insurance and reduces the direct out-of-pocket compensation from UW.

Legend	
	$2 million to $4,999,999
	$5 million to $9,999,999
	$10 million and over

Action Taken/Motion Title	Description	Approved Time
University Legal Reserves Request – Equal Opportunity Report & Response	In accordance with UW Regulation 7-1, Trustee Laura Schmid-Pizzato moved the Board authorize UW General Counsel to use up to one hundred, thirty thousand, six hundred and fifty-four dollars and two cents ($130,654.02) from university Legal Reserve account for Equal Opportunity Report & Response for the remainder of FY25. Trustee Carol Linton seconded the motion. The motion carried. Trustee David Fall was absent from the vote.	01-23-2025 @ 3:37 p.m.
Trustees Special Projects Reserve Account – Risk Management Operations	In accordance with UW Regulation 7-1, Trustee Laura Schmid-Pizzato moved the Board authorize UW General Counsel to use up to five hundred eighty-nine thousand, one hundred and sixty dollars and thirty-one cents ($589,160.31) from university Legal Reserve account for Risk Management Operations for the remainder of FY25. Trustee Carol Linton seconded the motion. The motion carried. Trustee David Fall was absent from the vote.	01-23-2025 @ 3:38 p.m.
College of Agriculture, Life Sciences and Natural Resources – Replenishment of College Reserves (per UW Regulation 7-1 and UW Regulation 7-10)	In accordance with UW Regulation 7-1 and 7-10, Trustee Laura Schmid-Pizzato moved the Board authorize administration to transfer seven hundred twenty-five thousand dollars ($725,000) from the Board of Trustees Special Project Reserve to the College of Agriculture, Life Sciences and Natural Resources Unrestricted Operating Reserve, as presented on page 47 of the Biennium Budget Committee materials. Trustee Carol Linton seconded the motion. The motion carried. Trustee Elizabeth Greenwood was absent.	01-25-2024 @ 3:20 p.m.
Athletic Unrestricted Operating Reserve Request (per Regulation 7-1)	In accordance with UW Regulation 7-1, Trustee Laura Schmid-Pizzato moved the Board authorize the UW Athletics Division to use up to five hundred thousand dollars ($500,000) from the Athletics Unrestricted Operating Reserve to cover the cost escalation on the stadium lighting project, as presented on page 48 of the Biennium Budget Committee materials. Trustee Carol Linton seconded the motion. The motion carried. Trustee Elizabeth Greenwood was absent.	01-25-2024 @ 3:21 p.m.
A&S Unbudgeted use of URO Reserve Balance	Trustee Laura Schmid-Pizzato moved the Board authorize administration to approve the A&S Reserve Budget proposal in the amount of $810,340. Trustee Carol Linton seconded the motion. The motion carried. Trustee Brad Bonner was absent from the vote.	03-23-2023 @ 4:12 p.m.
Wyoming Geographic Information Science Center Funding	Trustee Schmid-Pizzato moved that in accordance with UW Regulation 7-1, the Board authorize the Wyoming Geographic Information Science Center to expend funds appropriated effective immediately in 2023 Wyoming Session Laws Ch. 94. Section 067 University of	05-11-2023 @ 2:46 p.m.
Wyoming Union Renovations Project Additional Scope of Work	Trustee Carol Linton moved the Board ratify the action taken by the Executive Committee on July 29, 2026, authorizing administration to transfer up to an additional two hundred thousand dollars ($200,000) from the Vice President for Student Affairs Capital Reserves account to pay for unanticipated and necessary additional scope of work on the Wyoming Union exterior renovation project approved during the March 26, 2026, Board of Trustees meeting. Trustee Brad LaCroix seconded the motion. The motion carried. Trustee Jim Mathis was absent from the vote.	08-19-2026 @ 9:09 a.m.
MOU with UW Foundation Budget Modification Request	Trustee Laura Schmid-Pizzato moved the Board in accordance with UW Regulation 7-1, authorize the UW Foundation to modify the FY2024 Board approved budget so that two hundred eighty thousand dollars ($280,000) of UW unrestricted operating funds are deposited into the reserve for replacement of furniture, fixtures, and equipment in the Gateway Center. The university will decrease support for the operating budget of the UW Foundation by a like	09-21-2023 @ 4:46 p.m.
Request for use of Provost's Unrestricted Operating Reserve Account for Renovation in Knight Hall for Graduate Education	Trustee John McKinley moved the Board authorize the transfer of $260,000 from the Provost Subdivision Reserves to the Provost's Office expendable account to begin the Graduate Program renovation in Knight Hall. Trustee David Fall seconded the motion. The motion carried with a unanimous decision.	11-18-2021 @ 1:46 p.m.

Bradley Block clearing project – Budget Approval	Trustee John McKinley moved the Board approve the demolition and removal of the University-owned facilities on the block including spending authority for the Bradley and Flint Street demolition projects in an amount not to exceed $400,000 and the funds are to come from the Vice President for Administration Operating Reserve account. Trustee Schmid-Pizzato seconded the motion. The motion carried with a unanimous decision.	11-18-2021 @ 1:47 p.m.
Amphibian Laboratory – Project and Budget Approval	Trustee Carol Linton moved the Board authorize administration to proceed with design and advertising of the Amphibian Laboratory project funded with eighty five thousand dollars ($85,000.00) from the College of Agriculture and Life Sciences and Natural Resources, one hundred thousand dollars ($100,000.00) from Veterinary Sciences, three hundred thousand dollars ($300,000.00) from Vice President for Research and Economic Development faculty startup funds, and fifty thousand dollars ($50,000.00) from Major Maintenance with a total budget not-to-exceed five hundred thirty-five thousand dollars ($535,000.00) and proceed with the project utilizing the Design-Bid-Build construction delivery method. Trustee Brad LaCroix seconded the motion. The motion carried. Trustee Michelle Sullivan was absent from the vote. Trustees Mike Greear and Tom Walters were absent from the meeting.	11-20-2025 @ 2:49 p.m.
Safety Office and Risk Management Request for use of Legal Reserve Outside of Annual Budget Process	In accordance with UW Regulation 7-1, Trustee Laura Schmid-Pizzato moved the Board authorize the Safety Office and Risk Management to use up to sixty-six thousand eighty dollars ($66,080) from the Legal Reserves account to cover the unbudgeted costs for the consulting project. Trustee John McKinley seconded the motion. The motion carried. Trustees Brad Bonner, Brad LaCroix, and Carol Linton were absent for the vote.	11-21-2024 @ 4:56 p.m.
Graduate Assistant One-Time Retention Payment Plan	Trustee Laura Schmid-Pizzato moved the Board authorize administration to use up to two hundred fifty thousand dollars ($250,000) from general university operations budget for a one-time retention payment of 3.5% on base graduate assistantship stipends to be distributed in the November payroll. Trustee Carol Linton seconded the motion. The motion carried. Trustees David Fall and Brad LaCroix were absent.	11/16/2023 @ 3:51 p.m.
College of Law Unbudgeted Transfer of Unrestricted Operating Reserve Balance for Capital Project (per UW Regulation 7-1)	Trustee Laura Schmid-Pizzato moved, in accordance with UW Regulation 7-1, the Board authorize the College of Law to transfer three hundred thousand dollars ($300,000) of unrestricted operating reserve balance to cover the costs of new carpet in the College of Law Library, as presented on pages 101-105 of the Biennium Budget Committee materials. Trustee Carol Linton seconded the motion. The motion carried. Trustees David Fall and Brad LaCroix were absent.	11/16/2023 @ 3:52 p.m.
Request for Spending Authority – Advanced Research Computing Center	Trustee John McKinley moved to recommend to the full Board of Trustees for the Board to authorize the office of research and economic development (ORED) to allocate $665,914 from their FY 21 budget to cover the cost of the petalibrary. Trustee David Fall seconded the motion. The motion carried. Trustees Mel Baldwin and Brad LaCroix were absent for the vote.	Approved 02-17-2021 @ 9:41 a.m.
IBM Contract	Trustee John McKinley moved the Board authorize Information Technology to pay three years on the IBM related contract out of funds not spent in current FY 2020 if funds are available, up to a maximum of $500,000.00. Trustee Dick Scarlett seconded the motion. The motion carried with a unanimous decision.	Approved 05-14-2020 @ 2:56 p.m.
Real Estate Purchase	Trustee John McKinley moved the Board authorize administration to execute the real estate purchase contract not to exceed the amount discussed in executive session, with a closing date no later than December 31, 2021. Trustee John McKinley further moved funding for the purchase to come from the UW Housing reserve account, and directed administration to structure the purchase for reimbursement under the 2021-C Series Bond issuance if possible. Trustee Carol Linton seconded the motion. The motion carried. Trustee Dave Fall was not present for the vote.	Approved 07-14-2021 @ 12:42 p.m.

Student Media Research Renovation	Trustee John McKinley moved the Board approve the transfer of $210,648.96 from Student Media reserves to Student Affairs for the completion of the student media renovation project in the Wyoming Union as presented in the meeting materials. Trustee Dick Scarlett seconded the motion. The motion passed with a unanimous decision.	Approved 11-12-2020 @ 2:35 p.m.