

Montana State University Billings

Bud 200	Total Unrestricted Expenses <ul style="list-style-type: none">1 - Instruction2 - Organized Research3 - Public Service4 - Academic Support5 - Student Services6 - Institutional Support7 - Operation & Maintenance of Plant8 - Scholarships & Fellowships
Bud 220	Comparison of Expenditures by Program
Bud 230	Statement of Waivers & Scholarships
Bud 300	Current Unrestricted Revenues
Bud 400A	Budget for Auxiliary Funds FY 2014 Actual Auxiliary Funds FY 2013
Bud 400D	Budget for Designated Funds FY 2014 Actual Designated Funds FY 2013
Bud 400E	Budget for Endowment Funds FY 2014 Actual Endowment Funds FY 2013
Bud 400L	Budget for Loan Funds FY 2014 Actual Loan Funds FY 2013
Bud 400P	Budget for Plant Funds FY 2014 Actual Plant Funds FY 2013
Bud 400R	Budget for Restricted Funds FY 2014 Actual Restricted Funds FY 2013
CHE 104	Comparative Statement of Tuition Waivers & Scholarships
CHE 113	FTE Employee Data
CHE 114	BOR Reserve Funds Report
CHE 115	Negative Fund Balance Report
CHE 116	Negative Cash Balance Report
CHE 120	Report on Outstanding Indebtedness
External Reporting	MSU Foundation Report

Montana State University
MSU-Billings
Current Unrestricted Expenses
Fiscal Year 2014

Bud 200

Accounts	Level 1 Acct Code	Actual FY 2013	Percent Of Total Expense	Budget FY 2014	Percent Of Total Budget	Percent Change
Personal Services						
Contract Faculty	610FAC	11,422,846	27.29%	12,494,274	29.34%	9.38%
Contract Administrative	611ADM	2,599,700	6.21%	2,802,120	6.58%	7.79%
Classified	611CLS	4,109,159	9.82%	4,422,789	10.39%	7.63%
Graduate Assistants	611GST	99,955	0.24%	134,250	0.32%	34.31%
Contract Professional	611PRF	2,446,148	5.84%	2,671,930	6.27%	9.23%
Other Salaries	612OTS	494,242	1.18%	404,991	0.95%	-18.06%
Other Compensation	613OTC	28,240	0.07%	4,900	0.01%	-82.65%
Total Salaries and Wages		21,200,291	50.65%	22,935,254	53.86%	8.18%
Employee Benefits	614BEN	7,139,878	17.06%	8,041,947	18.88%	12.63%
Employee Waivers	614BNW	0	0.00%	0	0.00%	0.00%
Termination Benefits	615TRB	38,610	0.09%	0	0.00%	-100.00%
Termination Pay	615TRP	200,643	0.48%	176,770	0.42%	-11.90%
Other Benefits	619OTB	499	0.00%	0	0.00%	-100.00%
Total Benefits		7,379,629	17.63%	8,218,717	19.30%	11.37%
Total Personal Services		28,579,920	68.28%	31,153,971	73.15%	9.01%
Operating Expenses						
Contracted Services	621SRV	2,062,167	4.93%	1,840,697	4.32%	-10.74%
Supplies	622SUP	1,785,901	4.27%	1,715,731	4.03%	-3.93%
Communications	623COM	611,816	1.46%	629,926	1.48%	2.96%
Travel	624TRV	810,467	1.94%	645,997	1.52%	-20.29%
Rent	625RNT	1,018,749	2.43%	1,016,605	2.39%	-0.21%
Utilities	626UTL	1,315,711	3.14%	1,374,102	3.23%	4.44%
Repairs & Maintenance	627MNT	1,373,319	3.28%	1,209,729	2.84%	-11.91%
Other	628OTH	162,281	0.39%	266,978	0.63%	64.52%
Waivers & Scholarships	628WAV	2,359,891	5.64%	2,482,869	5.83%	5.21%
Sponsored Programs Indirect Cost	690IDC	0	0.00%	0	0.00%	0.00%
Costs of Goods Sold	629CGS	0	0.00%	0	0.00%	0.00%
Total Operating Expenses		11,500,303	27.48%	11,182,634	26.26%	-2.76%
Capital and Transfers						
Capital Equipment	631CEQ	442,885	1.06%	124,376	0.29%	-71.92%
Capital Land	641CLN	0	0.00%	0	0.00%	0.00%
Capital Building	643CBL	7,200	0.02%	0	0.00%	-100.00%
Capital Other Improvements	645COI	0	0.00%	0	0.00%	0.00%
Debt Service	650DBT	134,860	0.32%	125,560	0.29%	-6.90%
Total Capital		584,945	1.40%	249,936	0.59%	-57.27%
Mandatory Transfer Out	687MXF	0	0.00%	0	0.00%	0.00%
NonMandatory Transfer Out	688NXF	1,189,109	2.84%	0	0.00%	-100.00%
Intra-Entity Exp-External	689XFR	0	0.00%	0	0.00%	0.00%
Total Transfers		1,189,109	2.84%	0	0.00%	-100.00%
Total Capital and Transfers		1,774,054	4.24%	249,936	0.59%	-85.91%
Total Expenses		41,854,277	100.00%	42,586,541	100.00%	1.75%

Montana State University
MSU-Billings
Current Unrestricted Expenses
Fiscal Year 2014
Instruction

Bud 200

Accounts	Level 1 Acct Code	Actual FY 2013	Percent Of Total Expense	Budget FY 2014	Percent Of Total Budget	Percent Change
Personal Services						
Contract Faculty	610FAC	11,379,095	57.27%	12,472,883	60.66%	9.61%
Contract Administrative	611ADM	26,659	0.13%	9,676	0.05%	-63.70%
Classified	611CLS	418,620	2.11%	443,351	2.16%	5.91%
Graduate Assistants	611GST	81,210	0.41%	104,000	0.51%	28.06%
Contract Professional	611PRF	591,655	2.98%	482,564	2.35%	-18.44%
Other Salaries	612OTS	169,120	0.85%	158,582	0.77%	-6.23%
Other Compensation	613OTC	11,069	0.06%	0	0.00%	-100.00%
Total Salaries and Wages		12,677,428	63.81%	13,671,056	66.48%	7.84%
Employee Benefits	614BEN	3,983,203	20.05%	4,458,018	21.68%	11.92%
Employee Waivers	614BNW	0	0.00%	0	0.00%	0.00%
Termination Benefits	615TRB	27,604	0.14%	0	0.00%	-100.00%
Termination Pay	615TRP	63,763	0.32%	132,270	0.64%	107.44%
Other Benefits	619OTB	0	0.00%	0	0.00%	0.00%
Total Benefits		4,074,570	20.51%	4,590,288	22.32%	12.66%
Total Personal Services		16,751,998	84.32%	18,261,344	88.80%	9.01%
Operating Expenses						
Contracted Services	621SRV	963,710	4.85%	849,576	4.13%	-11.84%
Supplies	622SUP	948,150	4.77%	792,954	3.86%	-16.37%
Communications	623COM	91,218	0.46%	122,424	0.60%	34.21%
Travel	624TRV	186,246	0.94%	175,625	0.85%	-5.70%
Rent	625RNT	3,988	0.02%	450	0.00%	-88.72%
Utilities	626UTL	5	0.00%	0	0.00%	-100.00%
Repairs & Maintenance	627MNT	81,582	0.41%	28,121	0.14%	-65.53%
Other	628OTH	140,012	0.70%	332,964	1.62%	137.81%
Waivers & Scholarships	628WAV	0	0.00%	0	0.00%	0.00%
Sponsored Programs Indirect Cost	690IDC	0	0.00%	0	0.00%	0.00%
Costs of Goods Sold	629CGS	0	0.00%	0	0.00%	0.00%
Total Operating Expenses		2,414,910	12.15%	2,302,114	11.20%	-4.67%
Capital and Transfers						
Capital Equipment	631CEQ	315,307	1.59%	0	0.00%	-100.00%
Capital Land	641CLN	0	0.00%	0	0.00%	0.00%
Capital Building	643CBL	0	0.00%	0	0.00%	0.00%
Capital Other Improvements	645COI	0	0.00%	0	0.00%	0.00%
Debt Service	650DBT	0	0.00%	0	0.00%	0.00%
Total Capital		315,307	1.59%	0	0.00%	-100.00%
Mandatory Transfer Out	687MXF	0	0.00%	0	0.00%	0.00%
NonMandatory Transfer Out	688NXF	385,440	1.94%	0	0.00%	-100.00%
Intra-Entity Exp-External	689XFR	0	0.00%	0	0.00%	0.00%
Total Transfers		385,440	1.94%	0	0.00%	-100.00%
Total Capital and Transfers		700,747	3.53%	0	0.00%	-100.00%
Total Expenses		19,867,656	100.00%	20,563,458	100.00%	3.50%

Montana State University
MSU-Billings
Current Unrestricted Expenses
Fiscal Year 2014
Organized Research

Bud 200

Accounts	Level 1 Acct Code	Actual FY 2013	Percent Of Total Expense	Budget FY 2014	Percent Of Total Budget	Percent Change
Personal Services						
Contract Faculty	610FAC	0	0.00%	0	0.00%	0.00%
Contract Administrative	611ADM	88,281	52.92%	68,263	49.20%	-22.68%
Classified	611CLS	2,520	1.51%	0	0.00%	-100.00%
Graduate Assistants	611GST	0	0.00%	0	0.00%	0.00%
Contract Professional	611PRF	0	0.00%	0	0.00%	0.00%
Other Salaries	612OTS	9,079	5.44%	0	0.00%	-100.00%
Other Compensation	613OTC	0	0.00%	0	0.00%	0.00%
Total Salaries and Wages		99,880	59.87%	68,263	49.20%	-31.65%
Employee Benefits	614BEN	26,625	15.96%	20,469	14.75%	-23.12%
Employee Waivers	614BNW	0	0.00%	0	0.00%	0.00%
Termination Benefits	615TRB	0	0.00%	0	0.00%	0.00%
Termination Pay	615TRP	0	0.00%	0	0.00%	0.00%
Other Benefits	619OTB	0	0.00%	0	0.00%	0.00%
Total Benefits		26,625	15.96%	20,469	14.75%	-23.12%
Total Personal Services		126,505	75.83%	88,732	63.96%	-29.86%
Operating Expenses						
Contracted Services	621SRV	8,775	5.26%	0	0.00%	-100.00%
Supplies	622SUP	24,141	14.47%	25,500	18.38%	5.63%
Communications	623COM	0	0.00%	0	0.00%	0.00%
Travel	624TRV	2,641	1.58%	10,000	7.21%	278.62%
Rent	625RNT	0	0.00%	0	0.00%	0.00%
Utilities	626UTL	0	0.00%	0	0.00%	0.00%
Repairs & Maintenance	627MNT	0	0.00%	0	0.00%	0.00%
Other	628OTH	458	0.27%	14,500	10.45%	3063.45%
Waivers & Scholarships	628WAV	0	0.00%	0	0.00%	0.00%
Sponsored Programs Indirect Cost	690IDC	0	0.00%	0	0.00%	0.00%
Costs of Goods Sold	629CGS	0	0.00%	0	0.00%	0.00%
Total Operating Expenses		36,016	21.59%	50,000	36.04%	38.83%
Capital and Transfers						
Capital Equipment	631CEQ	4,300	2.58%	0	0.00%	-100.00%
Capital Land	641CLN	0	0.00%	0	0.00%	0.00%
Capital Building	643CBL	0	0.00%	0	0.00%	0.00%
Capital Other Improvements	645COI	0	0.00%	0	0.00%	0.00%
Debt Service	650DBT	0	0.00%	0	0.00%	0.00%
Total Capital		4,300	2.58%	0	0.00%	-100.00%
Mandatory Transfer Out	687MXF	0	0.00%	0	0.00%	0.00%
NonMandatory Transfer Out	688NXF	0	0.00%	0	0.00%	0.00%
Intra-Entity Exp-External	689XFR	0	0.00%	0	0.00%	0.00%
Total Transfers		0	0.00%	0	0.00%	0.00%
Total Capital and Transfers		4,300	2.58%	0	0.00%	-100.00%
Total Expenses		166,821	100.00%	138,732	100.00%	-16.84%

Montana State University
MSU-Billings
Current Unrestricted Expenses
Fiscal Year 2014
Public Service

Bud 200

Accounts	Level 1 Acct Code	Actual FY 2013	Percent Of Total Expense	Budget FY 2014	Percent Of Total Budget	Percent Change
Personal Services						
Contract Faculty	610FAC	0	0.00%	0	0.00%	0.00%
Contract Administrative	611ADM	57,336	15.39%	72,598	19.60%	26.62%
Classified	611CLS	38,927	10.45%	35,855	9.68%	-7.89%
Graduate Assistants	611GST	0	0.00%	0	0.00%	0.00%
Contract Professional	611PRF	98,630	26.47%	100,045	27.01%	1.43%
Other Salaries	612OTS	914	0.25%	0	0.00%	-100.00%
Other Compensation	613OTC	1,445	0.39%	0	0.00%	-100.00%
Total Salaries and Wages		197,252	52.94%	208,498	56.29%	5.70%
Employee Benefits	614BEN	66,038	17.72%	68,460	18.48%	3.67%
Employee Waivers	614BNW	0	0.00%	0	0.00%	0.00%
Termination Benefits	615TRB	0	0.00%	0	0.00%	0.00%
Termination Pay	615TRP	445	0.12%	0	0.00%	-100.00%
Other Benefits	619OTB	0	0.00%	0	0.00%	0.00%
Total Benefits		66,483	17.84%	68,460	18.48%	2.97%
Total Personal Services		263,735	70.78%	276,958	74.78%	5.01%
Operating Expenses						
Contracted Services	621SRV	33,781	9.07%	32,276	8.71%	-4.46%
Supplies	622SUP	21,866	5.87%	26,581	7.18%	21.56%
Communications	623COM	10,492	2.82%	13,677	3.69%	30.35%
Travel	624TRV	3,732	1.00%	1,300	0.35%	-65.17%
Rent	625RNT	10,325	2.77%	0	0.00%	-100.00%
Utilities	626UTL	0	0.00%	0	0.00%	0.00%
Repairs & Maintenance	627MNT	11,116	2.98%	12,000	3.24%	7.95%
Other	628OTH	17,574	4.72%	7,575	2.05%	-56.90%
Waivers & Scholarships	628WAV	0	0.00%	0	0.00%	0.00%
Sponsored Programs Indirect Cost	690IDC	0	0.00%	0	0.00%	0.00%
Costs of Goods Sold	629CGS	0	0.00%	0	0.00%	0.00%
Total Operating Expenses		108,887	29.22%	93,409	25.22%	-14.21%
Capital and Transfers						
Capital Equipment	631CEQ	0	0.00%	0	0.00%	0.00%
Capital Land	641CLN	0	0.00%	0	0.00%	0.00%
Capital Building	643CBL	0	0.00%	0	0.00%	0.00%
Capital Other Improvements	645COI	0	0.00%	0	0.00%	0.00%
Debt Service	650DBT	0	0.00%	0	0.00%	0.00%
Total Capital		0	0.00%	0	0.00%	0.00%
Mandatory Transfer Out	687MXF	0	0.00%	0	0.00%	0.00%
NonMandatory Transfer Out	688NXF	0	0.00%	0	0.00%	0.00%
Intra-Entity Exp-External	689XFR	0	0.00%	0	0.00%	0.00%
Total Transfers		0	0.00%	0	0.00%	0.00%
Total Capital and Transfers		0	0.00%	0	0.00%	0.00%
Total Expenses		372,622	100.00%	370,367	100.00%	-0.61%

Montana State University
MSU-Billings
Current Unrestricted Expenses
Fiscal Year 2014
Academic Support

Bud 200

Accounts	Level 1 Acct Code	Actual FY 2013	Percent Of Total Expense	Budget FY 2014	Percent Of Total Budget	Percent Change
Personal Services						
Contract Faculty	610FAC	14,308	0.43%	15,715	0.44%	9.84%
Contract Administrative	611ADM	770,471	23.35%	860,649	24.25%	11.70%
Classified	611CLS	707,870	21.45%	748,648	21.10%	5.76%
Graduate Assistants	611GST	0	0.00%	0	0.00%	0.00%
Contract Professional	611PRF	424,070	12.85%	517,620	14.59%	22.06%
Other Salaries	612OTS	92,244	2.80%	86,607	2.44%	-6.11%
Other Compensation	613OTC	2,703	0.08%	0	0.00%	-100.00%
Total Salaries and Wages		2,011,666	60.97%	2,229,239	62.82%	10.82%
Employee Benefits	614BEN	693,772	21.03%	794,071	22.38%	14.46%
Employee Waivers	614BNW	0	0.00%	0	0.00%	0.00%
Termination Benefits	615TRB	11,006	0.33%	0	0.00%	-100.00%
Termination Pay	615TRP	10,416	0.32%	15,000	0.42%	44.01%
Other Benefits	619OTB	0	0.00%	0	0.00%	0.00%
Total Benefits		715,193	21.68%	809,071	22.80%	13.13%
Total Personal Services		2,726,859	82.65%	3,038,310	85.62%	11.42%
Operating Expenses						
Contracted Services	621SRV	110,396	3.35%	120,030	3.38%	8.73%
Supplies	622SUP	283,515	8.59%	174,202	4.91%	-38.56%
Communications	623COM	35,433	1.07%	46,811	1.32%	32.11%
Travel	624TRV	22,253	0.67%	22,475	0.63%	1.00%
Rent	625RNT	494	0.01%	0	0.00%	-100.00%
Utilities	626UTL	0	0.00%	0	0.00%	0.00%
Repairs & Maintenance	627MNT	26,780	0.81%	5,484	0.15%	-79.52%
Other	628OTH	44,848	1.36%	16,789	0.47%	-62.56%
Waivers & Scholarships	628WAV	0	0.00%	0	0.00%	0.00%
Sponsored Programs Indirect Cost	690IDC	0	0.00%	0	0.00%	0.00%
Costs of Goods Sold	629CGS	0	0.00%	0	0.00%	0.00%
Total Operating Expenses		523,718	15.87%	385,791	10.87%	-26.34%
Capital and Transfers						
Capital Equipment	631CEQ	48,777	1.48%	124,376	3.51%	154.99%
Capital Land	641CLN	0	0.00%	0	0.00%	0.00%
Capital Building	643CBL	0	0.00%	0	0.00%	0.00%
Capital Other Improvements	645COI	0	0.00%	0	0.00%	0.00%
Debt Service	650DBT	0	0.00%	0	0.00%	0.00%
Total Capital		48,777	1.48%	124,376	3.51%	154.99%
Mandatory Transfer Out	687MXF	0	0.00%	0	0.00%	0.00%
NonMandatory Transfer Out	688NXF	0	0.00%	0	0.00%	0.00%
Intra-Entity Exp-External	689XFR	0	0.00%	0	0.00%	0.00%
Total Transfers		0	0.00%	0	0.00%	0.00%
Total Capital and Transfers		48,777	1.48%	124,376	3.51%	154.99%
Total Expenses		3,299,355	100.00%	3,548,477	100.00%	7.55%

Montana State University
MSU-Billings
Current Unrestricted Expenses
Fiscal Year 2014
Student Services

Bud 200

Accounts	Level 1 Acct Code	Actual FY 2013	Percent Of Total Expense	Budget FY 2014	Percent Of Total Budget	Percent Change
Personal Services						
Contract Faculty	610FAC	29,444	0.53%	5,676	0.11%	-80.72%
Contract Administrative	611ADM	462,842	8.35%	522,868	9.87%	12.97%
Classified	611CLS	965,328	17.42%	955,342	18.03%	-1.03%
Graduate Assistants	611GST	18,745	0.34%	20,250	0.38%	8.03%
Contract Professional	611PRF	1,119,899	20.21%	1,283,300	24.22%	14.59%
Other Salaries	612OTS	125,412	2.26%	48,215	0.91%	-61.55%
Other Compensation	613OTC	5,655	0.10%	4,900	0.09%	-13.35%
Total Salaries and Wages		2,727,325	49.21%	2,840,551	53.61%	4.15%
Employee Benefits	614BEN	1,058,939	19.11%	1,153,453	21.77%	8.93%
Employee Waivers	614BNW	0	0.00%	0	0.00%	0.00%
Termination Benefits	615TRB	0	0.00%	0	0.00%	0.00%
Termination Pay	615TRP	68,991	1.24%	17,500	0.33%	-74.63%
Other Benefits	619OTB	499	0.01%	0	0.00%	-100.00%
Total Benefits		1,128,429	20.36%	1,170,953	22.10%	3.77%
Total Personal Services		3,855,754	69.57%	4,011,504	75.71%	4.04%
Operating Expenses						
Contracted Services	621SRV	369,754	6.67%	190,963	3.60%	-48.35%
Supplies	622SUP	246,714	4.45%	196,178	3.70%	-20.48%
Communications	623COM	254,264	4.59%	257,540	4.86%	1.29%
Travel	624TRV	491,218	8.86%	356,107	6.72%	-27.51%
Rent	625RNT	34,214	0.62%	35,450	0.67%	3.61%
Utilities	626UTL	0	0.00%	0	0.00%	0.00%
Repairs & Maintenance	627MNT	85,256	1.54%	17,231	0.33%	-79.79%
Other	628OTH	172,755	3.12%	233,538	4.41%	35.18%
Waivers & Scholarships	628WAV	0	0.00%	0	0.00%	0.00%
Sponsored Programs Indirect Cost	690IDC	0	0.00%	0	0.00%	0.00%
Costs of Goods Sold	629CGS	0	0.00%	0	0.00%	0.00%
Total Operating Expenses		1,654,176	29.85%	1,287,007	24.29%	-22.20%
Capital and Transfers						
Capital Equipment	631CEQ	32,404	0.58%	0	0.00%	-100.00%
Capital Land	641CLN	0	0.00%	0	0.00%	0.00%
Capital Building	643CBL	0	0.00%	0	0.00%	0.00%
Capital Other Improvements	645COI	0	0.00%	0	0.00%	0.00%
Debt Service	650DBT	0	0.00%	0	0.00%	0.00%
Total Capital		32,404	0.58%	0	0.00%	-100.00%
Mandatory Transfer Out	687MXF	0	0.00%	0	0.00%	0.00%
NonMandatory Transfer Out	688NXF	0	0.00%	0	0.00%	0.00%
Intra-Entity Exp-External	689XFR	0	0.00%	0	0.00%	0.00%
Total Transfers		0	0.00%	0	0.00%	0.00%
Total Capital and Transfers		32,404	0.58%	0	0.00%	-100.00%
Total Expenses		5,542,333	100.00%	5,298,511	100.00%	-4.40%

Montana State University
MSU-Billings
Current Unrestricted Expenses
Fiscal Year 2014
Institutional Support

Bud 200

Accounts	Level 1 Acct Code	Actual FY 2013	Percent Of Total Expense	Budget FY 2014	Percent Of Total Budget	Percent Change
Personal Services						
Contract Faculty	610FAC	0	0.00%	0	0.00%	0.00%
Contract Administrative	611ADM	1,028,423	27.02%	1,093,726	25.54%	6.35%
Classified	611CLS	870,026	22.86%	1,044,364	24.38%	20.04%
Graduate Assistants	611GST	0	0.00%	10,000	0.23%	0.00%
Contract Professional	611PRF	146,428	3.85%	220,741	5.15%	50.75%
Other Salaries	612OTS	58,527	1.54%	41,724	0.97%	-28.71%
Other Compensation	613OTC	5,364	0.14%	0	0.00%	-100.00%
Total Salaries and Wages		2,108,767	55.40%	2,410,555	56.28%	14.31%
Employee Benefits	614BEN	701,045	18.42%	848,241	19.80%	21.00%
Employee Waivers	614BNW	0	0.00%	0	0.00%	0.00%
Termination Benefits	615TRB	0	0.00%	0	0.00%	0.00%
Termination Pay	615TRP	29,253	0.77%	7,000	0.16%	-76.07%
Other Benefits	619OTB	0	0.00%	0	0.00%	0.00%
Total Benefits		730,298	19.19%	855,241	19.97%	17.11%
Total Personal Services		2,839,065	74.59%	3,265,796	76.25%	15.03%
Operating Expenses						
Contracted Services	621SRV	199,804	5.25%	172,839	4.04%	-13.50%
Supplies	622SUP	104,763	2.75%	306,180	7.15%	192.26%
Communications	623COM	197,271	5.18%	185,555	4.33%	-5.94%
Travel	624TRV	90,253	2.37%	74,484	1.74%	-17.47%
Rent	625RNT	4,369	0.11%	4,200	0.10%	-3.86%
Utilities	626UTL	1,008	0.03%	0	0.00%	-100.00%
Repairs & Maintenance	627MNT	17,078	0.45%	34,652	0.81%	102.90%
Other	628OTH	345,933	9.09%	239,270	5.59%	-30.83%
Waivers & Scholarships	628WAV	0	0.00%	0	0.00%	0.00%
Sponsored Programs Indirect Cost	690IDC	0	0.00%	0	0.00%	0.00%
Costs of Goods Sold	629CGS	0	0.00%	0	0.00%	0.00%
Total Operating Expenses		960,480	25.23%	1,017,180	23.75%	5.90%
Capital and Transfers						
Capital Equipment	631CEQ	6,782	0.18%	0	0.00%	-100.00%
Capital Land	641CLN	0	0.00%	0	0.00%	0.00%
Capital Building	643CBL	0	0.00%	0	0.00%	0.00%
Capital Other Improvements	645COI	0	0.00%	0	0.00%	0.00%
Debt Service	650DBT	0	0.00%	0	0.00%	0.00%
Total Capital		6,782	0.18%	0	0.00%	-100.00%
Mandatory Transfer Out	687MXF	0	0.00%	0	0.00%	0.00%
NonMandatory Transfer Out	688NXF	0	0.00%	0	0.00%	0.00%
Intra-Entity Exp-External	689XFR	0	0.00%	0	0.00%	0.00%
Total Transfers		0	0.00%	0	0.00%	0.00%
Total Capital and Transfers		6,782	0.18%	0	0.00%	-100.00%
Total Expenses		3,806,327	100.00%	4,282,976	100.00%	12.52%

Montana State University

Bud 200

MSU-Billings

Current Unrestricted Expenses

Fiscal Year 2014

Operation & Maintenance of Plant

Accounts	Level 1 Acct Code	Actual FY 2013	Percent Of Total Expense	Budget FY 2014	Percent Of Total Budget	Percent Change
Personal Services						
Contract Faculty	610FAC	0	0.00%	0	0.00%	0.00%
Contract Administrative	611ADM	165,687	2.57%	174,340	2.95%	5.22%
Classified	611CLS	1,105,868	17.17%	1,195,229	20.25%	8.08%
Graduate Assistants	611GST	0	0.00%	0	0.00%	0.00%
Contract Professional	611PRF	65,467	1.02%	67,660	1.15%	3.35%
Other Salaries	612OTS	38,946	0.60%	69,863	1.18%	79.38%
Other Compensation	613OTC	2,004	0.03%	0	0.00%	-100.00%
Total Salaries and Wages		1,377,972	21.40%	1,507,092	25.54%	9.37%
Employee Benefits	614BEN	610,256	9.48%	699,235	11.85%	14.58%
Employee Waivers	614BNW	0	0.00%	0	0.00%	0.00%
Termination Benefits	615TRB	0	0.00%	0	0.00%	0.00%
Termination Pay	615TRP	27,774	0.43%	5,000	0.08%	-82.00%
Other Benefits	619OTB	0	0.00%	0	0.00%	0.00%
Total Benefits		638,031	9.91%	704,235	11.93%	10.38%
Total Personal Services		2,016,003	31.31%	2,211,327	37.47%	9.69%
Operating Expenses						
Contracted Services	621SRV	375,947	5.84%	475,013	8.05%	26.35%
Supplies	622SUP	156,751	2.43%	194,136	3.29%	23.85%
Communications	623COM	23,138	0.36%	3,919	0.07%	-83.06%
Travel	624TRV	14,124	0.22%	6,006	0.10%	-57.48%
Rent	625RNT	965,359	14.99%	976,505	16.55%	1.15%
Utilities	626UTL	1,314,699	20.42%	1,374,102	23.29%	4.52%
Repairs & Maintenance	627MNT	1,151,506	17.88%	1,112,241	18.85%	-3.41%
Other	628OTH	-559,299	-8.69%	-577,658	-9.79%	3.28%
Waivers & Scholarships	628WAV	0	0.00%	0	0.00%	0.00%
Sponsored Programs Indirect Cost	690IDC	0	0.00%	0	0.00%	0.00%
Costs of Goods Sold	629CGS	0	0.00%	0	0.00%	0.00%
Total Operating Expenses		3,442,226	53.46%	3,564,264	60.40%	3.55%
Capital and Transfers						
Capital Equipment	631CEQ	35,315	0.55%	0	0.00%	-100.00%
Capital Land	641CLN	0	0.00%	0	0.00%	0.00%
Capital Building	643CBL	7,200	0.11%	0	0.00%	-100.00%
Capital Other Improvements	645COI	0	0.00%	0	0.00%	0.00%
Debt Service	650DBT	134,860	2.09%	125,560	2.13%	-6.90%
Total Capital		177,375	2.75%	125,560	2.13%	-29.21%
Mandatory Transfer Out	687MXF	0	0.00%	0	0.00%	0.00%
NonMandatory Transfer Out	688NXF	803,669	12.48%	0	0.00%	-100.00%
Intra-Entity Exp-External	689XFR	0	0.00%	0	0.00%	0.00%
Total Transfers		803,669	12.48%	0	0.00%	-100.00%
Total Capital and Transfers		981,044	15.24%	125,560	2.13%	-87.20%
Total Expenses		6,439,273	100.00%	5,901,151	100.00%	-8.36%

Montana State University
MSU-Billings
Current Unrestricted Expenses
Fiscal Year 2014
Scholarships & Fellowships

Accounts	Level 1 Acct Code	Actual FY 2013	Percent Of Total Expense	Budget FY 2014	Percent Of Total Budget	Percent Change
Personal Services						
Contract Faculty	610FAC	0	0.00%	0	0.00%	0.00%
Contract Administrative	611ADM	0	0.00%	0	0.00%	0.00%
Classified	611CLS	0	0.00%	0	0.00%	0.00%
Graduate Assistants	611GST	0	0.00%	0	0.00%	0.00%
Contract Professional	611PRF	0	0.00%	0	0.00%	0.00%
Other Salaries	612OTS	0	0.00%	0	0.00%	0.00%
Other Compensation	613OTC	0	0.00%	0	0.00%	0.00%
Total Salaries and Wages		0	0.00%	0	0.00%	0.00%
Employee Benefits	614BEN	0	0.00%	0	0.00%	0.00%
Employee Waivers	614BNW	0	0.00%	0	0.00%	0.00%
Termination Benefits	615TRB	0	0.00%	0	0.00%	0.00%
Termination Pay	615TRP	0	0.00%	0	0.00%	0.00%
Other Benefits	619OTB	0	0.00%	0	0.00%	0.00%
Total Benefits		0	0.00%	0	0.00%	0.00%
Total Personal Services		0	0.00%	0	0.00%	0.00%
Operating Expenses						
Contracted Services	621SRV	0	0.00%	0	0.00%	0.00%
Supplies	622SUP	0	0.00%	0	0.00%	0.00%
Communications	623COM	0	0.00%	0	0.00%	0.00%
Travel	624TRV	0	0.00%	0	0.00%	0.00%
Rent	625RNT	0	0.00%	0	0.00%	0.00%
Utilities	626UTL	0	0.00%	0	0.00%	0.00%
Repairs & Maintenance	627MNT	0	0.00%	0	0.00%	0.00%
Other	628OTH	0	0.00%	0	0.00%	0.00%
Waivers & Scholarships	628WAV	2,359,891	100.00%	2,482,869	100.00%	5.21%
Sponsored Programs Indirect Cost	690IDC	0	0.00%	0	0.00%	0.00%
Costs of Goods Sold	629CGS	0	0.00%	0	0.00%	0.00%
Total Operating Expenses		2,359,891	100.00%	2,482,869	100.00%	5.21%
Capital and Transfers						
Capital Equipment	631CEQ	0	0.00%	0	0.00%	0.00%
Capital Land	641CLN	0	0.00%	0	0.00%	0.00%
Capital Building	643CBL	0	0.00%	0	0.00%	0.00%
Capital Other Improvements	645COI	0	0.00%	0	0.00%	0.00%
Debt Service	650DBT	0	0.00%	0	0.00%	0.00%
Total Capital		0	0.00%	0	0.00%	0.00%
Mandatory Transfer Out	687MXF	0	0.00%	0	0.00%	0.00%
NonMandatory Transfer Out	688NXF	0	0.00%	0	0.00%	0.00%
Intra-Entity Exp-External	689XFR	0	0.00%	0	0.00%	0.00%
Total Transfers		0	0.00%	0	0.00%	0.00%
Total Capital and Transfers		0	0.00%	0	0.00%	0.00%
Total Expenses		2,359,891	100.00%	2,482,869	100.00%	5.21%

Montana State University
MSU-Billings
5 Year Comparison by Program
Fiscal Year 2014

Bud 220

Program	Actual 2010	Actual 2011	Actual 2012	Actual 2013	Budget 2014	Percent Change
Instruction	18,941,650	17,376,203	20,038,490	19,867,656	20,563,458	3.50%
Organized Research	158,666	126,880	125,348	166,821	138,732	-16.84%
Public Service	431,558	397,326	408,678	372,622	370,367	-0.61%
Academic Support	3,501,994	3,471,883	3,285,471	3,299,355	3,548,477	7.55%
Student Services	4,609,127	5,070,286	5,354,651	5,542,333	5,298,511	-4.40%
Institutional Support	3,742,688	4,262,901	3,901,135	3,806,327	4,282,976	12.52%
Operation and Maintenance of Plant	6,054,503	7,878,722	5,560,180	6,439,273	5,901,151	-8.36%
Total	37,440,187	38,584,202	38,673,953	39,494,385	40,103,672	1.54%
Scholarships and Fellowships	2,028,930	2,174,656	2,209,715	2,359,891	2,482,869	5.21%
Total	39,469,117	40,758,858	40,883,668	41,854,277	42,586,541	1.75%

MSU-Billings

Statement of Waivers and Scholarships

Fiscal Year 2014

Accounts	Account Code	Actual FY 2013	Percent Of Total Expense	Budget FY 2014	Percent Of Total Budget	Percent Change
Campus Discretionary Waivers						
Undergraduate						
Res Tuition Waiver-Undergraduate	62829	332,753	14.10%	246,000	9.91%	-26.07%
Non-Res Tuition Waiver-Undergrad	62846	654	0.03%	5,400	0.22%	725.44%
Custodial Student	62874B	0	0.00%	0	0.00%	0.00%
Senior Citizens	62874G	1,759	0.07%	15,000	0.60%	752.88%
Total Undergraduate		335,166	14.20%	266,400	10.73%	-20.52%
Graduate						
Res Tuition Waiver-Graduate	62820	32,436	1.37%	50,000	2.01%	54.15%
Non-Res Tuition Waiver-Graduate	62820A	11,000	0.47%	17,000	0.68%	54.55%
GTA/GRA Waiver	62820T	30,772	1.30%	30,000	1.21%	-2.51%
Total Graduate		74,208	3.14%	97,000	3.91%	30.71%
Athletic						
Res Tuition Waiver-Athletics	62829A	331,123	14.03%	364,594	14.68%	10.11%
Non-Res Tuition Waiver-Athletics	62846A	588,422	24.93%	635,806	25.61%	8.05%
Total Athletic		919,545	38.97%	1,000,400	40.29%	8.79%
Other						
Other Tuition Waivers	62874	313,459	13.28%	105,869	4.26%	-66.23%
Scholarships & Fellowships	62828	0	0.00%	144,000	5.80%	0.00%
Yellow Ribbon Program	62874Y	11,887	0.50%	25,000	1.01%	110.31%
Total Other		325,347	13.79%	274,869	11.07%	-15.52%
Total Campus Discretionary Waiver		1,654,265	70.10%	1,638,669	66.00%	-0.94%
Board of Regents Designated						
Waivers and Scholarships						
American Indian Waiver	62874E	443,809	18.81%	520,000	20.94%	17.17%
Employee Waiver	62874T	117,860	4.99%	130,000	5.24%	10.30%
Dependent Waiver	62874R	26,746	1.13%	20,000	0.81%	-25.22%
Veteran	62874H	10,912	0.46%	20,000	0.81%	83.29%
Peace & Fire Orphans	62874F	6,595	0.28%	4,200	0.17%	-36.32%
War Orphans/Prisoners of War	62874J	0	0.00%	0	0.00%	0.00%
September 11, 2001 Victim	62874S	0	0.00%	0	0.00%	0.00%
Community College Honor	62874A	15,389	0.65%	20,000	0.81%	29.96%
MUS High School Honor	62874C	84,316	3.57%	130,000	5.24%	54.18%
National Merit	62874D	0	0.00%	0	0.00%	0.00%
Total Waivers and Scholarships		705,626	29.90%	844,200	34.00%	19.64%
Total Board of Regents Designated		705,626	29.90%	844,200	34.00%	19.64%
Total Expenses		2,359,891	100.00%	2,482,869	100.00%	5.21%

Montana State University
MSU-Billings
Current Unrestricted Revenues
Fiscal Year 2014

Bud 300

Accounts	Level 1 Acct Code	Actual FY 2013	Percent Of Total	Budget FY 2014	Percent Of Total Budget	Percent Change
Tuition and Fees						
Registration Fee	515REG	342,361	0.82%	342,361	0.80%	0.00%
Resident Tuition	500RES	16,119,932	38.58%	16,043,482	37.67%	-0.47%
Non-resident Tuition	505NON	3,034,383	7.26%	3,098,580	7.28%	2.12%
WUE Tuition	505WUE	1,987,158	4.76%	1,987,159	4.67%	0.00%
Other Tuition	507OTH	0	0.00%	0	0.00%	0.00%
Admissions Fees	515ADM	69,886	0.17%	85,000	0.20%	21.63%
Program Tuition & Fees	520PRG	0	0.00%	0	0.00%	0.00%
Total Tuition and Fees		21,553,720	51.58%	21,556,582	50.62%	0.01%
State Allocations						
Hi-Ed General Fund Revenue	555GEN	16,263,343	38.92%	17,745,482	41.67%	9.11%
Hi-Ed Millage Revenue	555MIL	2,631,220	6.30%	2,436,084	5.72%	-7.42%
Other OCHE/State Funding	555SPE	665,246	1.59%	114,712	0.27%	-82.76%
HB645 Stimulus Revenue	555STM	0	0.00%	0	0.00%	0.00%
Total State Allocations		19,559,809	46.81%	20,296,278	47.66%	3.77%
Other Revenues						
Investments	540INV	10,198	0.02%	12,000	0.03%	17.67%
Federal Appropriations	550FED	0	0.00%	0	0.00%	0.00%
Financial Aid	562FNA	52,264	0.13%	50,000	0.12%	-4.33%
Course Fees	530CRS	735	0.00%	0	0.00%	-100.00%
Other Student Fees	532OSF	104,331	0.25%	92,000	0.22%	-11.82%
Auxiliary Revenue	570AUX	0	0.00%	0	0.00%	0.00%
Sales & Service	570SAS	8,366	0.02%	0	0.00%	-100.00%
Carry Forward Funds	585CAR	0	0.00%	0	0.00%	0.00%
Other Revenue	580OTH	76,895	0.18%	28,681	0.07%	-62.70%
Total Other Revenues		252,789	0.60%	182,681	0.43%	-27.73%
Transfers						
Mandatory Transfer-In	557MNX	0	0.00%	0	0.00%	0.00%
Non-Mandatory Transfer-In	557NMX	420,009	1.01%	551,000	1.29%	31.19%
Total Transfers		420,009	1.01%	551,000	1.29%	31.19%
Total Revenues		41,786,326	100.00%	42,586,541	100.00%	1.92%

**Montana State University
MSU-Billings
Budget for Auxiliary Funds
FY14**

<u>Reporting Fund</u>	<u>Beginning Fund Balance</u>	<u>Revenue</u>	<u>Transfers In</u>	<u>Total Revenue</u>	<u>Compensation & Benefits</u>	<u>Operating & Capital</u>	<u>Transfers Out</u>	<u>Total Expenses</u>	<u>Less Compensated</u>	<u>Ending Fund Balance</u>
Bookstore	687,933	3,255,500	0	3,255,500	506,600	3,154,700	11,000	3,672,300	33,512	304,646
Health Services	90,991	506,800	0	506,800	342,800	174,300	5,000	522,100	48,074	123,766
Other Auxiliary Non-Pledged	534,568	303,500	0	303,500	60,000	86,800	70,000	216,800	679	621,947
Other Auxiliary Pledged	1,289,060	1,318,000	0	1,318,000	0	20,400	950,000	970,400	0	1,636,660
Parking	683,791	373,700	0	373,700	84,300	178,400	80,000	342,700	9,980	724,771
Rentals	348,898	420,000	0	420,000	47,500	309,000	225,000	581,500	2,505	189,903
Student Housing	1,529,269	4,078,000	78,000	4,156,000	635,700	3,123,600	280,000	4,039,300	52,288	1,698,257
Student Union	150,143	722,000	0	722,000	215,500	407,200	20,000	642,700	12,198	241,641
Totals	5,314,655	10,977,500	78,000	11,055,500	1,892,400	7,454,400	1,641,000	10,987,800	159,236	5,541,592

**Montana State University
MSU-Billings
Actuals for Auxiliary Funds
FY13**

<u>Reporting Fund</u>	<u>Beginning Fund Balance</u>	<u>Revenue</u>	<u>Transfers In</u>	<u>Total Revenue</u>	<u>Compensation & Benefits</u>	<u>Operating & Capital</u>	<u>Transfers Out</u>	<u>Total Expenses</u>	<u>Less Compensated</u>	<u>Ending Fund Balance</u>
Bookstore	1,030,302	3,223,273	0	3,223,273	491,887	3,062,842	10,913	3,565,642	33,512	721,446
Health Services	96,230	501,793	0	501,793	332,848	169,184	5,000	507,032	48,074	139,066
Other Auxiliary Non-Pledged	432,239	300,455	0	300,455	21,831	84,306	91,989	198,126	679	535,247
Other Auxiliary Pledged	890,863	1,323,154	0	1,323,154	0	19,764	905,193	924,956	0	1,289,060
Parking	648,813	369,991	0	369,991	81,811	173,202	80,000	335,013	9,980	693,771
Rentals	500,652	415,859	0	415,859	46,125	300,046	221,442	567,613	2,505	351,403
Student Housing	1,364,665	4,037,615	78,000	4,115,615	617,221	3,032,637	301,153	3,951,012	52,288	1,581,557
Student Union	52,855	714,835	4,185	719,020	209,213	395,334	17,185	621,732	12,198	162,341
Totals	5,016,619	10,886,976	82,185	10,969,161	1,800,937	7,237,313	1,632,875	10,671,125	159,236	5,473,892

**Montana State University
MSU-Billings
Budget for Restricted Funds
FY14**

<u>Reporting Fund</u>	<u>Beginning Fund Balance</u>	<u>Revenue</u>	<u>Transfers In</u>	<u>Total Revenue</u>	<u>Compensation & Benefits</u>	<u>Operating & Capital</u>	<u>Transfers Out</u>	<u>Total Expenses</u>	<u>Less Compensated</u>	<u>Ending Fund Balance</u>
Financial Aid Programs	0	8,182,600	0	8,182,600	194,700	7,987,900	0	8,182,600	0	0
Other Restricted	3,354	0	0	0	0	0	0	0	0	3,354
Private Gifts & Scholarships	21,883	1,060,500	0	1,060,500	0	1,060,500	0	1,060,500	0	21,883
Restricted Spon Prog GAAP	-102,338	-125,000	0	-125,000	0	-280,000	0	-280,000	0	52,662
Restricted Sponsored Programs	115,347	2,875,800	0	2,875,800	1,730,700	1,250,000	0	2,980,700	0	10,447
Totals	38,246	11,993,900	0	11,993,900	1,925,400	10,018,400	0	11,943,800	0	88,346

**Montana State University
MSU-Billings
Actuals for Restricted Funds
FY13**

<u>Reporting Fund</u>	<u>Beginning Fund Balance</u>	<u>Revenue</u>	<u>Transfers In</u>	<u>Total Revenue</u>	<u>Compensation & Benefits</u>	<u>Operating & Capital</u>	<u>Transfers Out</u>	<u>Total Expenses</u>	<u>Less Compensated</u>	<u>Ending Fund Balance</u>
Financial Aid Programs	0	7,944,234	0	7,944,234	188,997	7,755,237	0	7,944,234	0	0
Other Restricted	3,354	0	0	0	0	0	0	0	0	3,354
Private Gifts & Scholarships	50,457	1,049,993	0	1,049,993	0	1,078,567	0	1,078,567	0	21,883
Restricted Spon Prog GAAP	-64,252	-285,664	0	-285,664	0	-247,578	0	-247,578	0	-102,338
Restricted Sponsored Programs	193,313	2,846,370	0	2,846,370	1,680,262	1,227,777	16,296	2,924,336	0	115,347
Totals	182,871	11,554,933	0	11,554,933	1,869,259	9,814,003	16,296	11,699,558	0	38,246

**Montana State University
MSU-Billings
Budget for Loan Funds
FY14**

<u>Reporting Fund</u>	<u>Beginning Fund Balance</u>	<u>Revenue</u>	<u>Transfers In</u>	<u>Total Revenue</u>	<u>Compensation & Benefits</u>	<u>Operating & Capital</u>	<u>Transfers Out</u>	<u>Total Expenses</u>	<u>Less Compensated</u>	<u>Ending Fund Balance</u>
Federal & State Loan	3,768,678	134,200	0	134,200	0	120,000	0	120,000	0	3,782,878
Institutional Loan	119,982	4,300	0	4,300	0	2,000	0	2,000	0	122,282
Totals	3,888,659	138,500	0	138,500	0	122,000	0	122,000	0	3,905,159

**Montana State University
MSU-Billings
Actuals for Loan Funds
FY13**

<u>Reporting Fund</u>	<u>Beginning Fund Balance</u>	<u>Revenue</u>	<u>Transfers In</u>	<u>Total Revenue</u>	<u>Compensation & Benefits</u>	<u>Operating & Capital</u>	<u>Transfers Out</u>	<u>Total Expenses</u>	<u>Less Compensated</u>	<u>Ending Fund Balance</u>
Federal & State Loan	3,748,869	131,590	0	131,590	0	111,782	0	111,782	0	3,768,678
Institutional Loan	117,479	4,206	0	4,206	0	1,703	0	1,703	0	119,982
Totals	3,866,348	135,796	0	135,796	0	113,485	0	113,485	0	3,888,659

**Montana State University
MSU-Billings
Budget for Endowment Funds
FY14**

<u>Reporting Fund</u>	<u>Beginning Fund Balance</u>	<u>Revenue</u>	<u>Transfers In</u>	<u>Total Revenue</u>	<u>Compensation & Benefits</u>	<u>Operating & Capital</u>	<u>Transfers Out</u>	<u>Total Expenses</u>	<u>Less Compensated</u>	<u>Ending Fund Balance</u>
Endowment	12,400	0	0	0	0	0	0	0	0	12,400
Totals	12,400	0	0	0	0	0	0	0	0	12,400

**Montana State University
MSU-Billings
Actuals for Endowment Funds
FY13**

<u>Reporting Fund</u>	<u>Beginning Fund Balance</u>	<u>Revenue</u>	<u>Transfers In</u>	<u>Total Revenue</u>	<u>Compensation & Benefits</u>	<u>Operating & Capital</u>	<u>Transfers Out</u>	<u>Total Expenses</u>	<u>Less Compensated</u>	<u>Ending Fund Balance</u>
Endowment	12,400	0	0	0	0	0	0	0	0	12,400
Totals	12,400	0	0	0	0	0	0	0	0	12,400

**Montana State University
MSU-Billings
Budget for Plant Funds
FY14**

<u>Reporting Fund</u>	<u>Beginning Fund Balance</u>	<u>Revenue</u>	<u>Transfers In</u>	<u>Total Revenue</u>	<u>Compensation & Benefits</u>	<u>Operating & Capital</u>	<u>Transfers Out</u>	<u>Total Expenses</u>	<u>Less Compensated</u>	<u>Ending Fund Balance</u>
Renewal/Replacement	8,596,748	3,120,000	317,500	3,437,500	192,000	4,100,000	20,000	4,312,000	0	7,722,248
Retirement of Indebtedness	19,063	70,000	1,060,000	1,130,000	0	1,125,000	0	1,125,000	0	24,063
Unexpended Plant	1,358,455	308,200	220,000	528,200	36,800	312,200	57,000	406,000	0	1,480,655
Totals	9,974,266	3,498,200	1,597,500	5,095,700	228,800	5,537,200	77,000	5,843,000	0	9,226,966

**Montana State University
MSU-Billings
Actuals for Plant Funds
FY13**

<u>Reporting Fund</u>	<u>Beginning Fund Balance</u>	<u>Revenue</u>	<u>Transfers In</u>	<u>Total Revenue</u>	<u>Compensation & Benefits</u>	<u>Operating & Capital</u>	<u>Transfers Out</u>	<u>Total Expenses</u>	<u>Less Compensated</u>	<u>Ending Fund Balance</u>
Renewal/Replacement	8,190,251	3,088,949	1,626,169	4,715,118	186,442	3,802,178	320,000	4,308,620	0	8,596,748
Retirement of Indebtedness	62,237	68,578	1,057,748	1,126,326	0	1,169,501	0	1,169,501	0	19,063
Unexpended Plant	1,180,635	305,123	221,442	526,565	35,684	303,062	10,000	348,745	0	1,358,455
Totals	9,433,123	3,462,650	2,905,358	6,368,009	222,126	5,274,740	330,000	5,826,866	0	9,974,266

**Montana State University
MSU-Billings
Budget for Designated Funds
FY14**

<u>Reporting Fund</u>	<u>Beginning Fund Balance</u>	<u>Revenue</u>	<u>Transfers In</u>	<u>Total Revenue</u>	<u>Compensation & Benefits</u>	<u>Operating & Capital</u>	<u>Transfers Out</u>	<u>Total Expenses</u>	<u>Less Compensated</u>	<u>Ending Fund Balance</u>
Associated Students	457,077	372,400	0	372,400	155,700	213,700	7,500	376,900	20,262	472,839
Athletics	182,077	1,150,000	180,000	1,330,000	257,000	1,042,600	100,000	1,399,600	14,899	127,376
Campus Sales and Service	1,161,441	4,400,000	0	4,400,000	1,578,400	2,672,400	200,000	4,450,800	169,292	1,279,934
Continuing Education	627,981	600,000	20,000	620,000	472,000	282,900	50,000	804,900	3,405	446,486
Designated Gifts	0	0	0	0	0	0	0	0	0	0
Designated Scholarships	1,567,076	80,000	100,000	180,000	0	0	200,000	200,000	0	1,547,076
F&A Sponsored Programs	2,284,571	255,000	100,000	355,000	200,000	57,300	100,000	357,300	12,313	2,294,585
Fees	4,933,709	2,770,000	50,000	2,820,000	1,310,500	1,250,000	10,000	2,570,500	111,136	5,294,345
General Designated	5,602,853	650,000	40,000	690,000	254,400	375,400	351,000	980,800	111,296	5,423,349
Instructional Fees	182,451	225,700	0	225,700	0	177,100	0	177,100	0	231,051
Sales & Service	847,361	1,120,000	20,000	1,140,000	651,200	466,600	0	1,117,800	96,272	965,833
Totals	17,846,598	11,623,100	510,000	12,133,100	4,879,200	6,538,000	1,018,500	12,435,700	538,876	18,082,874

**Montana State University
MSU-Billings
Actuals for Designated Funds
FY13**

<u>Reporting Fund</u>	<u>Beginning Fund Balance</u>	<u>Revenue</u>	<u>Transfers In</u>	<u>Total Revenue</u>	<u>Compensation & Benefits</u>	<u>Operating & Capital</u>	<u>Transfers Out</u>	<u>Total Expenses</u>	<u>Less Compensated</u>	<u>Ending Fund Balance</u>
Associated Students	458,187	365,080	0	365,080	151,200	207,490	7,500	366,191	20,262	477,339
Athletics	255,389	1,119,419	170,550	1,289,969	249,484	1,012,246	101,550	1,363,281	14,899	196,976
Campus Sales and Service	1,167,112	4,321,281	0	4,321,281	1,532,397	2,594,554	200,000	4,326,952	169,292	1,330,734
Continuing Education	815,392	576,533	21,879	598,412	458,213	274,653	52,957	785,823	3,405	631,386
Designated Gifts	0	0	0	0	0	0	0	0	0	0
Designated Scholarships	1,394,076	76,779	332,000	408,779	0	0	235,779	235,779	0	1,567,076
F&A Sponsored Programs	2,179,427	250,175	114,634	364,809	89,446	55,585	114,634	259,665	12,313	2,296,885
Fees	4,818,802	2,715,330	52,957	2,768,287	1,272,354	1,315,147	65,879	2,653,380	111,136	5,044,845
General Designated	5,742,674	640,933	39,440	680,373	246,951	364,513	208,730	820,194	111,296	5,714,149
Instructional Fees	133,141	221,285	2,020	223,305	0	171,975	2,020	173,995	0	182,451
Sales & Service	817,789	1,098,481	16,296	1,114,777	632,191	453,015	0	1,085,206	96,272	943,633
Totals	17,781,990	11,385,296	749,777	12,135,072	4,632,236	6,449,179	989,049	12,070,465	538,876	18,385,474

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

NAME								CODE	
Montana State University - Billings (4-Year)								5106	
CHE 104		Original Op Plan FY 13		Actual FY 13		Budgeted FY 14		Actual FY 13 to Budgeted FY 14	
DESCRIPTION	FTE Equivalent	Tuition Revenue Waived	FTE Equivalent	Tuition Revenue Waived	FTE Equivalent	Tuition Revenue Waived	% Change in Utilization	% Change in Tuition Revenue Waived	
Discretionary									
Resident									
Resident Undergrad	51.83	231,000	65.17	290,440	51.83	231,000	-20.5%	-20.5%	
Resident Dual Credit	0.00	-	0.00	-	0.00	-			
Resident Athletics	80.68	359,594	73.60	328,033	80.68	359,594	9.6%	9.6%	
Resident Graduate	19.68	105,000	11.84	63,208	14.99	80,000	26.6%	26.6%	
SUBTOTAL	152.19	695,594	150.62	681,681	147.51	670,594	-2.1%	-1.6%	
Non-Resident									
NR Undergraduate	0.35	5,400	0.04	654	0.34	5,400	708.2%	725.4%	
NR Athletics	40.90	628,000	37.92	582,206	40.10	628,806	5.7%	8.0%	
NR Graduate	1.05	17,000	0.68	11,000	1.03	17,000	51.5%	54.5%	
NR WICHE	0.00	-	0.00	-	0.00	-			
PhD/MSSE	0.00	-	0.00	-	0.00	-			
Other	0.00	-	0.00	-	0.00	-			
SUBTOTAL	42.30	650,400	38.64	593,860	41.47	651,206	7.3%	9.7%	
Designated									
American Indian	96.48	430,000	83.25	371,019	96.48	430,000	15.9%	15.9%	
Veterans	3.14	14,000	1.39	6,174	3.14	14,000	126.8%	126.8%	
Resident Faculty & Staff	28.50	127,000	25.78	114,901	28.50	127,000	10.5%	10.5%	
Resident Employee Dependents	4.04	18,000	5.45	24,274	4.04	18,000	-25.8%	-25.8%	
War Orphans/Peace Officers	0.94	4,200	1.48	6,595	0.94	4,200	-36.3%	-36.3%	
Custodial Students	0.00	-	0.00	0	0.00	-			
Community Colleges	4.49	20,000	3.45	15,389	4.49	20,000	30.0%	30.0%	
High School Honors	28.05	125,000	18.09	80,608	28.05	125,000	55.1%	55.1%	
National Merit	0.00	-	0.00	0	0.00	-			
Other	0.00	-	0.00	0	0.00	-			
Yellow Ribbon Program	3.93	17,500	1.84	6,124	2.23	17,500	21.3%	185.7%	
SUBTOTAL	169.56	755,700	140.72	625,083	167.87	755,700	19.3%	20.9%	
Scholarships									
		205,026		313,459		249,869		-20.3%	
Total Tuition Waived		364.05	2,306,720	329.97	2,214,083	356.84	2,327,369	8.1%	5.1%

Tuition Waiver are valued as follows:

AY Tuition and Registration Fees/FTE:

	FY13	FY14		
Resident Undergraduate	4,456.80	4,456.80		
Resident Graduate	5,336.40	5,336.40	Yellow Ribbon Program	3,327.60
Non-Resident Undergraduate	15,355.20	15,682.80	Yellow Ribbon Program	7,841.40
Non-Resident Graduate	16,234.80	16,562.40		

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

NAME								CODE	
CITY COLLEGE at Montana State University - Billings (2-Year)								5106	
CHE 104	Original Op Plan FY 13		Actual FY 13		Budgeted FY 14		Actual FY 13 to Budgeted FY 14		
DESCRIPTION	FTE Equivalent	Tuition Revenue Waived	FTE Equivalent	Tuition Revenue Waived	FTE Equivalent	Tuition Revenue Waived	% Change in Utilization	% Change in Tuition Revenue Waived	
Discretionary									
Resident									
Resident Undergrad	11.85	30,000	17.41	44,072	11.85	30,000	-31.9%	-31.9%	
Resident Dual Credit	0.00	-	0.00		-	-			
Resident Athletics	1.97	5,000	1.22	3,090	1.97	5,000	61.8%	61.8%	
SUBTOTAL	13.82	35,000	18.63	47,162	13.82	35,000	-25.8%	-25.8%	
Non-Resident									
NR Undergraduate	0.00	-	0.00	0	0.00	-			
NR Athletics	0.32	2,000	0.99	6,216	1.10	7,000	10.6%	12.6%	
NR WICHE	0.00	-	0.00		0.00	-			
PhD/MSSE	0.00	-	0.00		0.00	-			
Other		-				-			
SUBTOTAL	0.32	2,000	0.99	6,216	1.10	7,000	10.6%	12.6%	
Designated									
Montana Indians	35.55	90,000	28.75	72,790	35.55	90,000	23.6%	23.6%	
Veterans	2.37	6,000	1.87	4,738	2.37	6,000	26.6%	26.6%	
Resident Faculty & Staff	1.18	3,000	1.17	2,959	1.18	3,000	1.4%	1.4%	
Resident Employee Dependents	0.79	2,000	0.98	2,472	0.79	2,000	-19.1%	-19.1%	
War Orphans/Peace Officers	0.00	-	0.00	0	0.00	-			
Custodial Students	0.00	-	0.00		0.00	-			
Community Colleges	0.00	-	0.00	0	0.00	-			
High School Honors	1.97	5,000	1.46	3,708	1.97	5,000	34.8%	34.8%	
National Merit	0.00	-	0.00		0.00	-			
Other	0.00	-	0.00	0	0.00	-			
Yellow Ribbon Program	2.96	7,500	1.84	5,763	2.35	7,500	27.9%	30.1%	
SUBTOTAL	44.83	113,500	36.07	92,430	44.21	113,500	22.6%	22.8%	
Scholarships									
Total Tuition Waived									
	58.97	150,500	55.68	145,808	59.13	155,500	6.2%	6.6%	

Tuition Waiver are valued as follows:

AY Tuition and Registration Fees/FTE:

Resident Undergraduate

Non-Resident Undergraduate

FY13	FY14
2,532.00	2,532.00
6,276.00	6,387.60

Yellow Ribbon Program 3,138.00

Yellow Ribbon Program 3,193.80

**THE MONTANA UNIVERSITY SYSTEM
ALL FUNDS
FTE EMPLOYEE DATA**

UNIT	Name				Code	
	MONTANA STATE UNIVERSITY - BILLINGS				5106	
	ACTUAL		BUDGETED		PERCENT INCR. (DECR.)	
	FY 2013	PERCENT	FY 2014	PERCENT		
CURRENT UNRESTRICTED FUND:						
Contract Faculty (AY)	213.57	35.1%	226.72	34.9%	6.2%	
Contract Administrative	29.17	4.8%	30.15	4.6%	3.4%	
Contract Professional	52.76	8.7%	57.29	8.8%	8.6%	
Classified	131.40	21.6%	138.83	21.4%	5.7%	
GTA/GRA	6.44	1.1%	8.65	1.3%	34.3%	
Part-Time/Other	16.10	2.6%	12.35	1.9%	-23.3%	
Overhead Cost Distribution	0.00	0.0%	0.00	0.0%	0.0%	
TOTAL	449.44	73.9%	473.99	73.0%	5.5%	
RESTRICTED:						
Contract Faculty (AY)	0.33	0.1%	0.00	0.0%	-100.0%	
Contract Administrative	1.94	0.3%	1.94	0.3%	0.2%	
Contract Professional	9.52	1.6%	8.00	1.2%	-16.0%	
Classified	11.07	1.8%	12.23	1.9%	10.5%	
GTA/GRA	0.01	0.0%	0.00	0.0%	0.0%	
Part-Time/Other	11.37	1.9%	12.00	1.8%	5.5%	
Overhead Cost Distribution	0.00	0.0%	0.00	0.0%	0.0%	
TOTAL	34.24	5.6%	34.17	5.3%	-0.2%	
DESIGNATED:						
Contract Faculty (AY)	0.00	0.0%	0.30	0.0%	0.0%	
Contract Administrative	2.76	0.5%	4.40	0.7%	59.4%	
Contract Professional	18.06	3.0%	19.78	3.0%	9.5%	
Classified	42.06	6.9%	52.55	8.1%	24.9%	
GTA/GRA	0.39	0.1%	0.50	0.1%	28.2%	
Part-Time/Other	23.43	3.9%	22.00	3.4%	-6.1%	
Overhead Cost Distribution	0.00	0.0%	0.00	0.0%	0.0%	
TOTAL	86.70	14.3%	99.53	15.3%	14.8%	
AUXILIARY:						
Contract Administrative	2.07	0.3%	2.51	0.4%	21.3%	
Contract Professional	6.98	1.1%	8.89	1.4%	27.4%	
Classified	15.52	2.6%	17.50	2.7%	12.8%	
GTA/GRA	0.00	0.0%	0.00	0.0%	0.0%	
Part-Time/Other	8.04	1.3%	8.00	1.2%	-0.5%	
Overhead Cost Distribution	0.00	0.0%	0.00	0.0%	0.0%	
TOTAL	32.61	5.4%	36.90	5.7%	13.2%	
PLANT:						
Contract Administrative	0.00	0.0%	0.00	0.0%	0.0%	
Contract Professional	0.00	0.0%	0.00	0.0%	0.0%	
Classified	3.87	0.6%	4.00	0.6%	3.4%	
GTA/GRA	0.00	0.0%	0.00	0.0%	0.0%	
Part-Time/Other	0.95	0.2%	1.00	0.2%	0.0%	
Overhead Cost Distribution	0.00	0.0%	0.00	0.0%	0.0%	
TOTAL	4.82	0.8%	5.00	0.8%	3.7%	
TOTAL FTE:						
Contract Faculty (AY)	213.90	35.2%	227.02	34.9%	6.1%	
Contract Administrative	35.94	5.9%	39.00	6.0%	8.5%	
Contract Professional	87.32	14.4%	93.96	14.5%	7.6%	
Classified	203.92	33.5%	225.11	34.7%	10.4%	
GTA/GRA	6.84	1.1%	9.15	1.4%	33.8%	
Part-Time/Other	59.89	9.9%	55.35	8.5%	-7.6%	
Overhead Cost Distribution	0.00	0.0%	0.00	0.0%	0.0%	
TOTAL	607.81	100.0%	649.59	100.0%	6.9%	

The FY13 actual FTE reflects positions that were open for a part or for the full year. The FY14 budget reflects all positions at the authorized FTE combined with a minimal number of new positions.

**THE MONTANA UNIVERSITY SYSTEM
BOARD OF REGENTS AUTHORIZED RESERVE ACCOUNTS
FINANCIAL SUMMARY - ACTUAL AND PROJECTED**

NAME		CODE			
Montana State University - Billings				5106	
DESCRIPTION	BOR POLICY 910.10 Retirement Costs	BOR POLICY 901.15 Enrollment Contingency	BOR POLICY 901.6 Reverted Appropriations	BOR POLICY 901.13 Scholarships & Stipends	
1. Effective Date of Board Policy	Nov 1999 Jan 2004 Revised	May 2005 Jan 2010 Revised	Jun 1991 Nov 1999 Revised	May 2003	
2. Date Reserve Fund Established by Campus	FY 2002	FY 2008	FY 2000	FY 2009	
3. Fund Code (BANNER)	635124	635166	680005	635800	
4. Financial Summary					
+ Revenues, Transfers In (Actual FY10)	480,305	1,147,303	437	200,000	
- Expenditures, Transfers Out (Actual FY10)	(262,300)		-	(28,502)	
Fund Balance - FYE 2010 Actual	1,002,821	1,878,311	62,064	471,498	
+ Revenues, Transfers In (Actual FY11)	258,866	91,688	146	367,967	
- Expenditures, Transfers Out (Actual FY11)	(181,337)		-	(92,967)	
Fund Balance - FYE 2011 Actual	1,080,350	1,969,999	62,210	746,498	
+ Revenues, Transfers In (Actual FY12)	377,000	65,563	116	775,000	
- Expenditures, Transfers Out (Actual FY12)	(88,285)		-	(127,422)	
Fund Balance - FYE 2012 Actual	1,369,065	2,035,562	62,326	1,394,076	
+ Revenues, Transfers In (Actual FY13)	4,374	11,566	64	332,000	
- Expenditures, Transfers Out (Actual FY13)	(184,230)		-	(235,779)	
Fund Balance - FYE 2013 Actual	1,189,209	2,047,128	62,390	1,490,297	
+ Revenues, Transfers In (Estimated FY14)	-	-	60		
- Expenditures, Transfers Out (Estimated FY14)	(200,000)	(151,000)	-	(200,000)	
Fund Balance - FYE 2014 Projected	989,209	1,896,128	62,450	1,290,297	
5. Required Reports					
a. Is a long-term deferred maintenance and equipment/fixed asset plan on file with OCHE?			Yes		
b. Has the required annual business plan for FY14 been submitted and approved by OCHE?	Yes				
c. Has the required documentation for the FY14 transfers out of this reserve fund been submitted to		Yes			

****NOTES****

MSUB has experienced enrollment decline over the past two years. Because enrollment enhancement is a goal of the University, as established in the MSUB Future Strategic Plan, it is determined a new, more robust emphasis on recruitment and marketing is necessary to help MSUB begin to see enrollment growth.

MSUB will deploy a portion of its Designated Enrollment Contingency Reserve to fund specific recruitment and retention initiatives. In each of the next two fiscal years, \$151,000 will be used to boost recruitment of first time freshman and transfer students through additional face to face contacts and additional focused marketing efforts.

MSU-Billings
Negative Fund Balance Report
For the fiscal year ended June 30, 2013

CHE 115

MSU-Billings had no negative fund balances in SABHRS or on the CHE operating reports to report for FY13.

MSU-Billings

CHE 116

**Report of Funds with Negative Cash Balance for Two Consecutive Fiscal Years
For the two fiscal years ended June 30, 2013**

MSU-Billings had no SABHRS funds with negative cash to report for the two consecutive years of FY12 and FY13.

REPORT ON OUTSTANDING INDEBTEDNESS

CHE 120

Campus: Montana State University Billings

Date: June 30, 2013

REVENUE BONDS ISSUE	ORIGINAL AMOUNT OF ISSUE	USES OF FUNDS - PROJECTS/AMOUNTS	PLEGDED REVENUES	AUDITED FY12 DEBT SERVICE RATIO	OUTSTANDING PRINCIPAL BALANCE AT JUNE 30, 2013	FY2014 PRINCIPAL & INTEREST PAYMENT	FY2015 PRINCIPAL & INTEREST PAYMENT	FY2016 PRINCIPAL & INTEREST PAYMENT	FY2017 PRINCIPAL & INTEREST PAYMENT
Series 2012O	\$ 7,965,000	Partial refunding of Series 2004I bond series which was a refunding of Series 1996D. The original issue of the Series 1996D bonds was used to refund Series C 1994 and provided additional funding for various improvements.	Auxiliary Residence Halls Revenues, Student Union Operations; Land Grant Income; Student Building Fee; Student Union Use Fee; Rental Properties; Bookstore Operations; Parking Lot Operations.	N/A	\$ 7,965,000	\$ 303,586	\$ 302,715	\$ 813,608	\$ 820,332
1 Series 2006K	\$ 2,580,000	Refinancing of Remaining Series 1996D	Auxiliary Residence Halls Revenues, Student Union Operations; Land Grant Income; Student Building Fee; Student Union Use Fee; Rental Properties; Bookstore Operations; Parking Lot Operations.	1.9	\$ 2,080,000	\$ 207,451	\$ 212,451	\$ 212,151	\$ 211,616
2 Series 2004I	\$ 10,915,000	Partial Refunding of Series 1996D. The original issue of the Series 1996D bonds of \$16,680,000 was to refund Series C 1994 (\$8,150,900); Parking Facilities (\$5,415,000); Family Housing (\$1,300,000); Peaks To Plains Park (\$765,000); Other System Improvements (\$484,000). Series 2004I partially refunded \$10,535,000 principal balance in FY05 and Series 2006K refunded the remaining balance in FY07. Series 2012 O partially refunded \$7,275,000 principal balance in FY13.	Auxiliary Residence Halls Revenues, Student Union Operations; Land Grant Income; Student Building Fee; Student Union Use Fee; Rental Properties; Bookstore Operations; Parking Lot Operations.	1.9	\$ 990,000	\$ 516,038	\$ 514,153		

OTHER LONG TERM DEBT - SOURCE	ORIGINAL BALANCE	USES OF FUNDS - PROJECTS/AMOUNTS	REVENUE STREAM IDENTIFIED FOR REPAYMENT	JUNE 30, 2012 BALANCE	JUNE 30, 2013 BALANCE	PERCENT CHANGE FY12 TO FY13
1 COT Soccer Field Intercap Loan	\$ 725,000	Relocate soccer field at COT	Designated investment earnings; fundraising	\$ 499,813	\$ 430,571	-14%
2 Tennis Bubble Intercap Loan	\$ 148,740	Replacement of tennis bubble	Tennis Center user fees	\$ 113,174	\$ 88,873	-21%
3 Residence Hall Roof Intercap Loan	\$ 336,512	Remove/replace Rimrock Hall Roof	Housing net revenues	\$ 336,512	\$ 304,045	-10%
4 Bookstore Intercap Loans	\$ 513,046	Remodel Bookstore	Bookstore net revenues	\$ 157,321	\$ 505,352	221%
5 SUB Mechanical Intercap Loans	\$ 1,260,881	SUB Mechanical Repairs	Auxiliary Buidling Fee	\$ 490,737	\$ 1,245,070	154%

State Building Energy Conservation Program (SBCEP)	USES OF FUNDS	JUNE 30, 2012 BALANCE	JUNE 30, 2013 BALANCE	PERCENT CHANGE FY12 TO FY13
1 SBCEP Loans	Various energy savings projects for state-owned buildings	\$ 1,402,793	\$ 1,295,324	-8%

TOTAL OUTSTANDING DEBT at June 30, 2013

\$ 14,904,235

