

Montana State University Billings

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Montana State University Billings
 ALL FUNDS SUBJECT TO BOARD OF REGENTS APPROVAL
 FISCAL YEAR 2021

Campus/Agency	Actual FY 2020	Budgeted FY 2021	Dollar Change Actual 2020 to Budgeted 2021	Percent Change Actual 2020 to Budgeted 2021
Current Operating Unrestricted	\$ 37,763,527	\$ 36,227,430	\$ (1,536,097)	-4%
Current Restricted	10,986,529	10,175,531	(810,998)	-7%
Current Designated	11,875,287	10,353,741	(1,521,546)	-13%
Auxiliary Enterprises	7,050,266	7,094,664	44,398	1%
Loan & Endowment Funds	117,930	115,717	(2,213)	-2%
Plant Funds	7,335,146	2,960,617	(4,374,529)	-60%
TOTAL ALL FUNDS	\$ 75,128,685	\$ 66,927,700	\$ (8,200,985)	-11%

FY Comparisons:
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Montana University System
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 FY20 Actuals to FY21 Budgeted
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 Reporting Units: MSU-Billings

Fiscal Year
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Period
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FY Comparison
Next FY

Net/Gross Tuition
Net

Chart of Accounts
 MSU
 UM

Ed Units or Agencies
 Agencies
 Ed Units

Reporting Units
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Fund
All

Org
All

Account
All

Program
All

Activity
All

Location
All

Fund Type
All

Account Type
All

Category	Subcategory	Accounts	Level 1 Acct Code	Actual	Percent of Total Expense	Budget/Actual	% of Total Budget/Actual	Percent Expense to Budget/Actual
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$11,058,345	29.31%	\$10,272,113	28.35%	107.65%
		Contract Administr..	611ADM	\$1,484,451	3.93%	\$1,605,743	4.43%	92.45%
		Classified	611CLS	\$3,991,850	10.58%	\$4,067,135	11.23%	98.15%
		Graduate Assistan..	611GST	\$62,391	0.17%	\$59,250	0.16%	105.30%
		Contract Professio..	611PRF	\$3,672,028	9.73%	\$3,409,882	9.41%	107.69%
		Other Salaries	612OTS	\$424,985	1.13%	\$468,488	1.29%	90.71%
		Other Compensati..	6130TC	\$22,212	0.06%	\$12,020	0.03%	184.79%
		Subcategory Total			\$20,716,263	54.91%	\$19,894,631	54.92%
	Benefits	Employee Benefits	614BEN	\$8,214,651	21.77%	\$7,740,406	21.37%	106.13%
		Other Benefits	6190TB	(\$3,849)	-0.01%			
		Termination Benef..	615TRB	\$165,108	0.44%	\$50,000	0.14%	330.22%
		Termination Pay	615TRP	\$410,508	1.09%	\$210,686	0.58%	194.84%
		Subcategory Total			\$8,786,419	23.29%	\$8,001,092	22.09%
	Category Total			\$29,502,682	78.19%	\$27,895,723	77.00%	105.76%
Operating Expenses	Operating Expenses	Communications	623COM	\$285,816	0.76%	\$367,028	1.01%	77.87%
		Contracted Services	621SRV	\$2,008,780	5.32%	\$1,941,965	5.36%	103.44%
		Cost of Goods Sold	629CGS	\$0	0.00%			
		Other	628OTH	(\$39,723)	-0.11%	\$563,142	1.55%	-7.05%
		Rent	625RNT	\$761,986	2.02%	\$759,826	2.10%	100.28%
		Repairs & Mainten..	627MNT	\$1,872,769	4.96%	\$1,510,277	4.17%	124.00%
		Supplies	622SUP	\$688,267	1.82%	\$938,605	2.59%	73.33%
		Travel	624TRV	\$473,042	1.25%	\$300,000	0.83%	157.68%
		Utilities	626UTL	\$1,084,562	2.87%	\$1,163,122	3.21%	93.25%
		Waivers & Scholar..	628WAV	\$705,635	1.87%	\$706,400	1.95%	99.89%
Subcategory Total			\$7,841,134	20.78%	\$8,250,365	22.77%	95.04%	
Category Total			\$7,841,134	20.78%	\$8,250,365	22.77%	95.04%	
Capital and Transfers	Capital	Capital Building	643CBL					
		Capital Equipment	631CEQ	\$92,486	0.25%	\$0	0.00%	
		Debt Service	650DBT	\$80,734	0.21%	\$81,342	0.22%	99.25%
	Subcategory Total			\$173,220	0.46%	\$81,342	0.22%	212.95%
	Transfers	NonMandatory Tra..	688NXF	\$213,334	0.57%	\$0	0.00%	
Subcategory Total			\$213,334	0.57%	\$0	0.00%		
Category Total			\$386,554	1.02%	\$81,342	0.22%	475.22%	
Total Expenses			\$37,730,370	100.00%	\$36,227,430	100.00%	104.15%	

FY Comparisons:
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Montana University System
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 FY20 Actuals to FY21 Budgeted
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FY Comparison
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Net/Gross Tuition
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Ed Units or Agencies
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Reporting Units
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Fund
 All

Org
 All

Account
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Program
 01 Instruction

Activity
 All

Location
 All

Fund Type
 All

Account Type
 All

Category	Subcategory	Accounts	Level 1 Acct Code	Actual	Percent of Total Expense	Budget/Actual	% of Total Budget/Actual	Percent Expense to Budget/Actual
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$11,014,620	61.11%	\$10,245,096	62.54%	107.51%
		Classified	611CLS	\$388,907	2.16%	\$411,365	2.51%	94.54%
		Graduate Assistan..	611GST	\$50,141	0.28%	\$43,000	0.26%	116.61%
		Contract Professio..	611PRF	\$346,440	1.92%	\$227,207	1.39%	152.48%
		Other Salaries	612OTS	\$209,138	1.16%	\$156,306	0.95%	133.80%
		Other Compensati..	6130TC	\$17,451	0.10%	\$10,500	0.06%	166.20%
		Subcategory Total			\$12,026,696	66.73%	\$11,093,475	67.72%
	Benefits	Employee Benefits	614BEN	\$4,385,825	24.33%	\$3,972,141	24.25%	110.41%
		Other Benefits	619OTB	(\$2,808)	-0.02%			
		Termination Benef..	615TRB	\$163,863	0.91%	\$50,000	0.31%	327.73%
		Termination Pay	615TRP	\$231,367	1.28%	\$105,500	0.64%	219.30%
	Subcategory Total			\$4,778,247	26.51%	\$4,127,641	25.20%	115.76%
	Category Total			\$16,804,943	93.24%	\$15,221,115	92.91%	110.41%
Operating Expenses	Operating Expenses	Communications	623COM	\$32,739	0.18%	\$42,826	0.26%	76.45%
		Contracted Services	621SRV	\$659,880	3.66%	\$654,575	4.00%	100.81%
		Cost of Goods Sold	629CGS	\$0	0.00%			
		Other	628OTH	\$131,291	0.73%	\$90,038	0.55%	145.82%
		Rent	625RNT	\$2,142	0.01%	\$450	0.00%	476.07%
		Repairs & Mainten..	627MNT	\$21,147	0.12%	\$28,121	0.17%	75.20%
		Supplies	622SUP	\$146,942	0.82%	\$344,910	2.11%	42.60%
		Travel	624TRV	\$49,668	0.28%			
		Utilities	626UTL					
Subcategory Total			\$1,043,810	5.79%	\$1,160,920	7.09%	89.91%	
Category Total			\$1,043,810	5.79%	\$1,160,920	7.09%	89.91%	
Capital and Transfers	Capital	Capital Building	643CBL					
		Capital Equipment	631CEQ					
	Subcategory Total							
	Transfers	NonMandatory Tra..	688NXF	\$175,265	0.97%	\$0	0.00%	
Subcategory Total			\$175,265	0.97%	\$0	0.00%		
Category Total			\$175,265	0.97%	\$0	0.00%		
Total Expenses			\$18,024,018	100.00%	\$16,382,035	100.00%	110.02%	

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Montana University System
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Net/Gross Tuition
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Chart of Accounts
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Reporting Units
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Fund
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Org
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Account
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Program
 03 Public Service

Activity
 All

Location
 All

Fund Type
 All

Account Type
 All

Category	Subcategory	Accounts	Level 1 Acct Code	Actual	Percent of Total Expense	Budget/Actual	% of Total Budget/Actual	Percent Expense to Budget/Actual
Personal Services	Salaries and Wages	Contract Administrat..	611ADM					
		Classified	611CLS	\$13,697	3.95%	\$14,203	4.30%	96.44%
		Contract Professio..	611PRF	\$169,926	49.00%	\$179,545	54.36%	94.64%
		Other Salaries	612OTS					
		Other Compensati..	613OTC	\$1,078	0.31%	\$0	0.00%	
		Subcategory Total		\$184,701	53.26%	\$193,748	58.66%	95.33%
	Benefits	Employee Benefits	614BEN	\$66,835	19.27%	\$81,020	24.53%	82.49%
		Termination Pay	615TRP	\$4,509	1.30%			
		Subcategory Total		\$71,344	20.57%	\$81,020	24.53%	88.06%
	Category Total		\$256,046	73.83%	\$274,768	83.19%	93.19%	
Operating Expenses	Operating Expenses	Communications	623COM	\$508	0.15%	\$1,313	0.40%	38.69%
		Contracted Services	621SRV	\$17,889	5.16%	\$27,047	8.19%	66.14%
		Other	628OTH	\$17,257	4.98%	\$1,524	0.46%	1132.36%
		Rent	625RNT	\$11,185	3.23%	\$11,000	3.33%	101.68%
		Repairs & Mainten..	627MNT	\$654	0.19%	\$6,000	1.82%	10.90%
		Supplies	622SUP	\$11,634	3.35%	\$8,630	2.61%	134.80%
		Travel	624TRV	\$2,323	0.67%			
	Subcategory Total		\$61,450	17.72%	\$55,514	16.81%	110.69%	
Category Total		\$61,450	17.72%	\$55,514	16.81%	110.69%		
Capital and Transfers	Capital	Capital Equipment	631CEQ	\$29,306	8.45%	\$0	0.00%	
		Subcategory Total		\$29,306	8.45%	\$0	0.00%	
		Category Total		\$29,306	8.45%	\$0	0.00%	
Total Expenses				\$346,802	100.00%	\$330,282	100.00%	105.00%

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Montana University System
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FY Comparison
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Net

Chart of Accounts
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Ed Units or Agencies
 Agencies
 Ed Units

Reporting Units
MSU-Billings

Fund
All

Org
All

Account
All

Program
04 Academic Support

Activity
All

Location
All

Fund Type
All

Account Type
All

Category	Subcategory	Accounts	Level 1 Acct Code	Actual	Percent of Total Expense	Budget/Actual	% of Total Budget/Actual	Percent Expense to Budget/Actual
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$22,552	0.68%	\$0	0.00%	
		Contract Administr..	611ADM	\$669,737	20.24%	\$698,263	19.45%	95.91%
		Classified	611CLS	\$640,543	19.36%	\$646,369	18.00%	99.10%
		Contract Professio..	611PRF	\$753,654	22.78%	\$754,118	21.00%	99.94%
		Other Salaries	612OTS	\$28,420	0.86%	\$99,454	2.77%	28.58%
		Other Compensati..	613OTC	\$861	0.03%	\$0	0.00%	
		Subcategory Total		\$2,115,765	63.95%	\$2,198,204	61.22%	96.25%
	Benefits	Employee Benefits	614BEN	\$851,959	25.75%	\$879,627	24.50%	96.85%
		Other Benefits	619OTB	(\$275)	-0.01%			
		Termination Benef..	615TRB	\$1,245	0.04%	\$0	0.00%	
Termination Pay		615TRP	\$54,377	1.64%	\$75,686	2.11%	71.85%	
	Subcategory Total		\$907,306	27.42%	\$955,313	26.60%	94.97%	
	Category Total		\$3,023,071	91.37%	\$3,153,517	87.82%	95.86%	
Operating Expenses	Operating Expenses	Communications	623COM	\$9,368	0.28%	\$20,700	0.58%	45.26%
		Contracted Services	621SRV	\$83,789	2.53%	\$99,301	2.77%	84.38%
		Other	628OTH	\$17,471	0.53%	\$175,092	4.88%	9.98%
		Rent	625RNT					
		Repairs & Mainten..	627MNT	\$7,984	0.24%	\$5,484	0.15%	145.60%
		Supplies	622SUP	\$131,488	3.97%	\$136,803	3.81%	96.12%
		Travel	624TRV	\$18,756	0.57%			
	Subcategory Total		\$268,857	8.13%	\$437,380	12.18%	61.47%	
	Category Total		\$268,857	8.13%	\$437,380	12.18%	61.47%	
Capital and Transfers	Capital	Capital Equipment	631CEQ	\$16,161	0.49%			
		Subcategory Total		\$16,161	0.49%			
	Transfers	NonMandatory Tra..	688NXF	\$371	0.01%			
	Subcategory Total		\$371	0.01%				
	Category Total		\$16,531	0.50%				
Total Expenses				\$3,308,460	100.00%	\$3,590,897	100.00%	92.13%

FY Comparisons:
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 ■ Next FY

Montana University System
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Fiscal Year
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Period
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FY Comparison
Next FY

Category	Subcategory	Accounts	Level 1 Acct Code	Actual	Percent of Total Expense	Budget/Actual	% of Total Budget/Actual	Percent Expense to Budget/Actual
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$21,174	0.37%	\$27,016	0.45%	78.38%
		Contract Administrat..	611ADM	\$141,720	2.47%	\$144,020	2.42%	98.40%
		Classified	611CLS	\$944,792	16.50%	\$1,091,615	18.32%	86.55%
		Graduate Assistan..	611GST	\$12,250	0.21%	\$16,250	0.27%	75.38%
		Contract Professio..	611PRF	\$1,641,322	28.66%	\$1,528,893	25.66%	107.35%
		Other Salaries	612OTS	\$124,646	2.18%	\$103,608	1.74%	120.31%
		Other Compensati..	613OTC	\$2,464	0.04%	\$1,520	0.03%	162.10%
	Subcategory Total			\$2,888,368	50.43%	\$2,912,923	48.88%	99.16%
	Benefits	Employee Benefits	614BEN	\$1,350,255	23.57%	\$1,336,692	22.43%	101.01%
		Other Benefits	619OTB	(\$100)	-0.00%			
Termination Benef..		615TRB						
Termination Pay		615TRP	\$69,744	1.22%	\$17,500	0.29%	398.54%	
Subcategory Total			\$1,419,899	24.79%	\$1,354,192	22.72%	104.85%	
Category Total			\$4,308,267	75.22%	\$4,267,114	71.60%	100.96%	
Operating Expenses	Operating Expenses	Communications	623COM	\$202,985	3.54%	\$203,024	3.41%	99.98%
		Contracted Services	621SRV	\$356,603	6.23%	\$345,894	5.80%	103.10%
		Other	628OTH	\$152,543	2.66%	\$593,709	9.96%	25.69%
		Rent	625RNT	\$18,115	0.32%	\$15,800	0.27%	114.65%
		Repairs & Mainten..	627MNT	\$40,224	0.70%	\$37,093	0.62%	108.44%
		Supplies	622SUP	\$269,895	4.71%	\$196,761	3.30%	137.17%
		Travel	624TRV	\$379,110	6.62%	\$300,000	5.03%	126.37%
		Utilities	626UTL					
Subcategory Total			\$1,419,475	24.78%	\$1,692,281	28.40%	83.88%	
Category Total			\$1,419,475	24.78%	\$1,692,281	28.40%	83.88%	
Total Expenses			\$5,727,742	100.00%	\$5,959,395	100.00%	96.11%	

Net/Gross Tuition
Net

Chart of Accounts
 MSU
 UM

Ed Units or Agencies
 Agencies
 Ed Units

Reporting Units
MSU-Billings

Fund
All

Org
All

Account
All

Program
05 Student Services

Activity
All

Location
All

Fund Type
All

Account Type
All

FY Comparisons:
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Montana University System
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Ed Units or Agencies
 Agencies
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Reporting Units
MSU-Billings

Fund
All

Org
All

Account
All

Program
06 Institutional Support

Activity
All

Location
All

Fund Type
All

Account Type
All

Category	Subcategory	Accounts	Level 1 Acct Code	Actual	Percent of Total Expense	Budget/Actual	% of Total Budget/Actual	Percent Expense to Budget/Actual	
Personal Services	Salaries and Wages	Contract Faculty	610FAC						
		Contract Administrat..	611ADM	\$672,994	20.57%	\$763,460	20.27%	88.15%	
		Classified	611CLS	\$818,184	25.01%	\$812,802	21.58%	100.66%	
		Contract Professio..	611PRF	\$507,664	15.52%	\$455,368	12.09%	111.48%	
		Other Salaries	612OTS	\$39,692	1.21%	\$37,851	1.00%	104.86%	
		Other Compensati..	6130TC	\$358	0.01%	\$0	0.00%		
		Subcategory Total		\$2,038,892	62.32%	\$2,069,481	54.93%	98.52%	
		Benefits	Employee Benefits	614BEN	\$766,786	23.44%	\$760,444	20.19%	100.83%
			Termination Pay	615TRP	\$10,945	0.33%	\$7,000	0.19%	156.36%
			Subcategory Total		\$777,731	23.77%	\$767,444	20.37%	101.34%
	Category Total		\$2,816,623	86.09%	\$2,836,925	75.30%	99.28%		
Operating Expenses	Operating Expenses	Communications	623COM	\$19,195	0.59%	\$92,018	2.44%	20.86%	
		Contracted Services	621SRV	\$276,929	8.46%	\$360,813	9.58%	76.75%	
		Other	628OTH	\$84,596	2.59%	\$160,468	4.26%	52.72%	
		Rent	625RNT	\$2,958	0.09%	\$4,200	0.11%	70.43%	
		Repairs & Mainten..	627MNT	\$7,407	0.23%	\$211,088	5.60%	3.51%	
		Supplies	622SUP	\$46,220	1.41%	\$101,792	2.70%	45.41%	
		Travel	624TRV	\$17,785	0.54%				
		Utilities	626UTL	\$0	-0.00%				
	Subcategory Total		\$455,089	13.91%	\$930,379	24.70%	48.91%		
	Category Total		\$455,089	13.91%	\$930,379	24.70%	48.91%		
Capital and Transfers	Capital	Capital Equipment	631CEQ	\$0	0.00%				
		Subcategory Total		\$0	0.00%				
		Category Total		\$0	0.00%				
Total Expenses				\$3,271,713	100.00%	\$3,767,304	100.00%	86.84%	

FY Comparisons:
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Ed Units or Agencies
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Program
07 Operation & Mainte..

Activity
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Location
All

Fund Type
All

Account Type
All

Category	Subcategory	Accounts	Level 1 Acct Code	Actual	Percent of Total Expense	Budget/Actual	% of Total Budget/Actual	Percent Expense to Budget/Actual
Personal Services	Salaries and Wages	Contract Faculty	610FAC					
		Contract Administrati..	611ADM					
		Classified	611CLS	\$1,185,727	18.68%	\$1,090,780	19.86%	108.70%
		Contract Professio..	611PRF	\$253,022	3.99%	\$264,751	4.82%	95.57%
		Other Salaries	612OTS	\$23,090	0.36%	\$71,269	1.30%	32.40%
		Other Compensati..	6130TC					
		Subcategory Total		\$1,461,839	23.04%	\$1,426,800	25.98%	102.46%
	Benefits	Employee Benefits	614BEN	\$792,992	12.50%	\$710,483	12.94%	111.61%
		Other Benefits	6190TB	(\$666)	-0.01%			
		Termination Pay	615TRP	\$39,566	0.62%	\$5,000	0.09%	791.32%
	Subcategory Total		\$831,892	13.11%	\$715,483	13.03%	116.27%	
	Category Total		\$2,293,731	36.14%	\$2,142,283	39.01%	107.07%	
Operating Expenses	Operating Expenses	Communications	623COM	\$21,021	0.33%	\$7,147	0.13%	294.13%
		Contracted Services	621SRV	\$613,691	9.67%	\$454,335	8.27%	135.07%
		Other	6280TH	(\$442,881)	-6.98%	(\$457,689)	-8.34%	96.76%
		Rent	625RNT	\$727,586	11.47%	\$728,376	13.26%	99.89%
		Repairs & Mainten..	627MNT	\$1,795,353	28.29%	\$1,222,491	22.26%	146.86%
		Supplies	622SUP	\$82,087	1.29%	\$149,709	2.73%	54.83%
		Travel	624TRV	\$5,399	0.09%			
		Utilities	626UTL	\$1,084,562	17.09%	\$1,163,122	21.18%	93.25%
	Subcategory Total		\$3,886,819	61.25%	\$3,267,491	59.51%	118.95%	
	Category Total		\$3,886,819	61.25%	\$3,267,491	59.51%	118.95%	
Capital and Transfers	Capital	Capital Equipment	631CEQ	\$47,019	0.74%			
		Debt Service	650DBT	\$80,734	1.27%	\$81,342	1.48%	99.25%
		Subcategory Total		\$127,753	2.01%	\$81,342	1.48%	157.06%
	Transfers	NonMandatory Tra..	688NXF	\$37,699	0.59%			
	Subcategory Total		\$37,699	0.59%				
	Category Total		\$165,452	2.61%	\$81,342	1.48%	203.40%	
Total Expenses				\$6,346,001	100.00%	\$5,491,116	100.00%	115.57%

FY Comparisons:
 Selected FY Actual to Current Budget
 Selected FY Actual to Next Budget
 Selected FY Actual to Previous Actual
 ■ Next FY

Montana University System
 Current Unrestricted Expenditures
 FY20 Actuals to FY21 Budgeted
 Chart of Accounts: All
 Reporting Units: MSU-Billings

Fiscal Year
 20

Period
 14

FY Comparison
 Next FY

Category	Subcategory	Accounts	Level 1 Acct Code	Actual	Percent of Total Expense	Budget/Actual	% of Total Budget/Actual	Percent Expense to Budget/Actual	Net/Gross Tuition Net
Operating Expenses	Operating Expenses	Waivers & Scholarships	628WAV	\$705,635	100.00%	\$706,400	100.00%	99.89%	
		Subcategory Total		\$705,635	100.00%	\$706,400	100.00%	99.89%	
		Category Total		\$705,635	100.00%	\$706,400	100.00%	99.89%	
				\$705,635	100.00%	\$706,400	100.00%	99.89%	

Chart of Accounts
 MSU
 UM

Ed Units or Agencies
 Agencies
 Ed Units

Reporting Units
 MSU-Billings

Fund
 All

Org
 All

Account
 All

Program
 08 Scholarships & Fello..

Activity
 All

Location
 All

Fund Type
 All

Account Type
 All

The Montana University System
 5-Year Comparison by Program
 Fiscal Year 2021
 Chart of Accounts: All
 Reporting Units: MSU-Billings

Fiscal Year
 2021

Chart of Accounts
 MSU
 UM

Program	2017	2018	2019	2020	2021 Budgeted	
Instruction	\$20,275,744	\$18,766,915	\$18,516,826	\$18,024,018	\$16,382,035	Ed Units or Agencies All
Organized Research	\$215,976	\$0				
Public Service	\$326,240	\$354,871	\$327,234	\$346,802	\$330,282	Reporting Unit MSU-Billings
Academic Support	\$3,485,497	\$3,211,555	\$3,148,074	\$3,308,460	\$3,590,897	
Student Services	\$5,394,441	\$5,449,208	\$5,560,661	\$5,727,742	\$5,959,395	Program All
Institutional Support	\$3,624,868	\$3,705,724	\$3,596,231	\$3,271,713	\$3,767,304	
Operation & Maintenance of Plant	\$5,902,687	\$5,840,474	\$5,956,420	\$6,346,001	\$5,491,116	Fund All
Scholarships & Fellowships	\$483,622	\$557,618	\$657,805	\$705,635	\$706,400	
Grand Total	\$39,709,074	\$37,886,366	\$37,763,250	\$37,730,370	\$36,227,430	Org All

FY Comparisons:
 Selected FY Actual to Current Budget
 Selected FY Actual to Next Budget
 Selected FY Actual to Previous Actual
 Next FY

The Montana University System
 Institutional Financial Aid
 FY20 Actuals to FY21 Budgeted

Fiscal Year
 20

Period
 14

Aid Type	Award Type	Actual	Percent of Total Expense	Budget	% of Total Budget	Percent Expense to Bu..
Discounts	Non resident Graduate	\$0	0.00%			
	Non resident Undergraduate*	\$166,108	6.98%	\$166,100	6.98%	100.01%
	Total	\$166,108	6.98%	\$166,100	6.98%	100.01%
Scholarships & Grants	MT Senior Citizen Waiver	\$4,437	0.19%	\$4,500	0.19%	98.60%
	Resident Graduate**	\$51,986	2.19%	\$52,100	2.19%	99.78%
	Resident Undergraduate	\$2,242	0.09%	\$2,300	0.10%	97.50%
	Total	\$58,666	2.47%	\$58,900	2.47%	99.60%
Waivers	American Indian Waiver	\$450,893	18.96%	\$451,000	18.94%	99.98%
	Community College Honor Scholarship	\$5,045	0.21%	\$5,100	0.21%	98.93%
	Dependent Waiver	\$16,449	0.69%	\$16,500	0.69%	99.69%
	Employee Waiver	\$69,503	2.92%	\$69,500	2.92%	100.00%
	Federal Yellow Ribbon Program	\$8,811	0.37%	\$8,800	0.37%	100.12%
	Honorably Discharged Veteran Waivr	\$12,204	0.51%	\$12,200	0.51%	100.03%
	MUS High School Honors	\$58,533	2.46%	\$58,500	2.46%	100.06%
	Total	\$621,438	26.13%	\$621,600	26.11%	99.97%
Athletic Scholarships	Non resident Athlete	\$546,794	22.99%	\$548,000	23.02%	99.78%
	Resident Athlete	\$279,916	11.77%	\$280,000	11.76%	99.97%
	Total	\$826,710	34.76%	\$828,000	34.78%	99.84%
Cash Scholarships	Scholarships & Fellowships	\$705,635	29.67%	\$706,400	29.67%	99.89%
	Total	\$705,635	29.67%	\$706,400	29.67%	99.89%
Grand Total		\$2,378,557	100.00%	\$2,381,000	100.00%	99.90%

FY Comparison
 Next FY

Chart of Accounts

- MSU
- UM

Ed Units or Agencies

- Ed Units

Reporting Units

MSU-Billings

Account

All

Definitions:

Discounts: Discounted tuition charges for the purpose of recruitment and revenue enhancement issued to non-residents at the discretion of the issuing campuses.

Scholarships and Grants: Institutional funds/discounts awarded at the discretion of the campus to reduce the cost of education (non-recruitment based; formally known as resident discretionary waivers and scholarships). Campuses use funds from BOR authorized accounts to award scholarships/grants, or provide discretionary discounts.

Waivers: Waiving all/portion of tuition charges based on criteria and requirements dicatated by BOR policy. Individuals meeting BOR policy criteria are entitled to waivers.

Athletic Scholarships: Full of partial scholarships to support collegiate athletics. Campuses adhere to NCAA/NAIA regulations.

Data Caveats:

* A small portion of the amounts categorized as Non resident Undergraduate belong in either Resident Undergraduate, Non resident Graduate, or Resident Graduate categories. The dollar amount cannot be determined through the account codes, but numbers are small enough to be considered immaterial.

** A small portion of the Resident Graduate totals belong in the Non resident Graduate category for the same reasons as above and are considered immaterial...

Montana University System
Current Unrestricted Revenue
FY20 Actuals to FY21 Budgeted
 Chart of Accounts: All
 Reporting Units: MSU-Billings

Fiscal Year
20

Period
14

FY Comparison
Next FY

Net/Gross Tuition
Net

Chart of Accounts
 MSU
 UM

Ed Units or Agencies
 Agencies
 Ed Units

Reporting Units
MSU-Billings

Fund
All

Org
All

Account
All

Program
All

Activity
All

Location
All

Fund Type
All

Account Type
All

FY Comparisons:
 Selected FY Actual to Current Budget
 Selected FY Actual to Next Budget
 Selected FY Actual to Previous Actual
 Next FY

Category	Accounts	Level 1 Acct Code	Percent of Total		Budget/Actual	% of Total Budget/Actual	Percent Revenue to Budget/Actual
			Actual	Revenue			
Tuition and Fees*	Admissions Fees	515ADM	\$49,703	0.13%	\$0	0.00%	
	Non resident Tuition	505NON	\$1,097,685	2.91%	\$534,313	1.47%	205.44%
	Program Tuition & Fees	520PRG	\$122,685	0.32%	\$111,400	0.31%	110.13%
	Registration Fee	515REG	\$252,832	0.67%	\$233,500	0.64%	108.28%
	Resident Tuition	500RES	\$10,990,254	29.10%	\$9,774,666	26.98%	112.44%
	WUE Tuition	505WUE	\$1,452,494	3.85%	\$1,826,616	5.04%	79.52%
	Category Total			\$13,965,653	36.98%	\$12,480,495	34.45%
State Allocations	Hi Ed General Fund Reven..	555GEN	\$19,035,140	50.41%	\$20,340,617	56.15%	93.58%
	Hi Ed Millage Revenue	555MIL	\$2,827,760	7.49%	\$2,888,340	7.97%	97.90%
	MUS Retirement Plan	555SPE	\$136,790	0.36%	\$129,778	0.36%	105.40%
	Other OCHE/State Funding	555SPE	\$171,896	0.46%	\$0	0.00%	
Category Total			\$22,171,586	58.71%	\$23,358,735	64.48%	94.92%
Other Revenues	Carry Forward Funds	585CAR					
	Course Fees	530CRS	\$57,330	0.15%	\$52,000	0.14%	110.25%
	Financial Aid	562FNA	\$23,108	0.06%	\$35,000	0.10%	66.02%
	Gifts & Scholarships	565GFT	\$0	0.00%			
	Investments	540INV	\$20,624	0.05%	\$31,500	0.09%	65.47%
	Other Revenue	5800TH	\$54,313	0.14%	\$30,000	0.08%	181.04%
	Other Student Fees	532OSF	\$91,213	0.24%	\$84,500	0.23%	107.94%
	Sales & Service	570SAS	\$11,040	0.03%			
Category Total			\$257,628	0.68%	\$233,000	0.64%	110.57%
Transfers	Non Mandatory Transfer In	557NMX	\$1,368,660	3.62%	\$155,200	0.43%	881.87%
	Category Total		\$1,368,660	3.62%	\$155,200	0.43%	881.87%
Total Revenue			\$37,763,526	100.00%	\$36,227,430	100.00%	104.24%

* Tuition calculations are less all waivers and discounts when the Net Tuition method is selected. A small number of GTA/GRA Waivers cannot be definitively assigned to resident/non resident tuition. Account code 62820T totals are deducted from resident tuition totals, while 62820G and 62820H are removed from non resident tuition. Cash scholarships under account code 62828 are not subtracted from tuition totals under the Net Tuition method.

**Chart of Accounts: All
MSU-Billings
Budget for Auxiliary
FY21**

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Auxiliary	21	All	All	MSU-Billings	Budget					
Reporting Fund	Beginning Balance	Revenue	Transfers In	Total Revenue	Comp & Benefits	Operating & Capital	Transfers Out	Total Expenses	Compensated Absences	Ending Fund Balance
Health Services	\$77,534	\$483,430		\$483,430	\$420,308	\$63,122		\$483,430	\$60,544	\$138,078
MSUB Campus Store	\$121,610	\$404,640	\$116,520	\$521,160	\$144,584	\$376,576		\$521,160	\$20,157	\$141,766
Other Auxiliary No..	\$601,363	\$118,275		\$118,275	\$21,005	\$75,081		\$96,086	\$1,562	\$625,113
Other Auxiliary Ple..	\$2,294,741	\$1,181,708	\$179,488	\$1,361,196		\$24,400	\$1,301,983	\$1,326,383		\$2,329,554
Parking	\$74,076	\$324,682		\$324,682	\$117,591	\$141,400	\$65,691	\$324,682	\$28,488	\$102,564
Rentals	\$255,002	\$417,329		\$417,329	\$94,447	\$220,765		\$315,212	\$10,100	\$367,219
Student Housing	\$108,602	\$2,745,635	\$444,531	\$3,190,166	\$576,266	\$2,168,576	\$422,212	\$3,167,054	\$57,948	\$189,663
Student Union	\$115,491	\$477,370	\$201,056	\$678,426	\$318,150	\$214,287	\$145,989	\$678,426	\$7,497	\$122,987
Grand Total	\$3,648,419	\$6,153,069	\$941,595	\$7,094,664	\$1,692,352	\$3,284,206	\$1,935,875	\$6,912,433	\$186,295	\$4,016,945

**Chart of Accounts: All
MSU-Billings
Actuals for Auxiliary
FY20**

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Auxiliary	20	All	All	MSU-Billings	Actuals					
Reporting Fund	Beginning Balance	Revenue	Transfers In	Total Revenue	Comp & Benefits	Operating & Capital	Transfers Out	Total Expenses	Compensated Absences	Ending Fund Balance
Health Services	\$48,693	\$532,080		\$532,080	\$327,700	\$173,540	\$2,000	\$503,240	\$60,544	\$138,078
MSUB Campus Store	\$273,939	\$432,264	\$80,000	\$512,264	\$181,998	\$482,596	\$0	\$664,593	\$20,157	\$141,766
Other Auxiliary No..	\$575,596	\$129,678		\$129,678	\$19,474	\$77,438	\$7,000	\$103,912	\$1,562	\$602,925
Other Auxiliary Ple..	\$2,229,738	\$1,322,830	\$0	\$1,322,830		\$24,838	\$1,232,989	\$1,257,827		\$2,294,741
Parking	\$70,324	\$358,825		\$358,825	\$139,123	\$215,950	\$0	\$355,073	\$28,488	\$102,564
Rentals	\$414,598	\$418,802		\$418,802	\$96,607	\$481,790	\$0	\$578,398	\$10,100	\$265,102
Student Housing	\$290,128	\$2,786,447	\$350,655	\$3,137,102	\$560,063	\$2,483,553	\$275,011	\$3,318,628	\$57,948	\$166,551
Student Union	\$174,167	\$638,685		\$638,685	\$219,411	\$331,699	\$146,252	\$697,362	\$7,497	\$122,987
Grand Total	\$4,077,185	\$6,619,611	\$430,655	\$7,050,266	\$1,544,376	\$4,271,403	\$1,663,253	\$7,479,032	\$186,295	\$3,834,714

**Chart of Accounts: All
MSU-Billings
Budget for Designated
FY21**

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Designated	21	All	All	MSU-Billings	Budget					
Reporting Fund	Beginning Balance	Revenue	Transfers In	Total Revenue	Comp & Benefits	Operating & Capital	Transfers Out	Total Expenses	Compensated Absences	Ending Fund Balance
Associated Students	\$564,581	\$237,000		\$237,000	\$90,381	\$81,200		\$171,581	\$6,366	\$636,366
Athletics	\$131,136	\$793,345		\$793,345	\$78,962	\$714,383		\$793,345	\$2,708	\$133,844
Campus Sales and Service	\$838,858	\$4,200,000		\$4,200,000	\$1,802,298	\$2,332,822	\$64,880	\$4,200,000	\$139,889	\$978,747
Continuing Education	\$257,987	\$125,700		\$125,700	\$81,375	\$44,325		\$125,700	\$4,975	\$262,962
Designated Scholarships	\$532,060	\$227,991		\$227,991		\$227,991		\$227,991		\$532,060
F&A Sponsored Pr..	\$1,703,084	\$223,000		\$223,000	\$186,683	\$52,000		\$238,683	\$12,248	\$1,699,649
Fees	\$2,464,614	\$2,334,175		\$2,334,175	\$1,942,122	\$392,053		\$2,334,175	\$129,813	\$2,594,426
General Designated	\$3,334,120	\$478,200	\$0	\$478,200	\$231,260	\$246,940		\$478,200	\$167,944	\$3,502,063
Instructional Fees	\$218,726	\$150,780		\$150,780		\$150,780		\$150,780	\$0	\$218,726
Sales & Service	\$955,717	\$1,583,550		\$1,583,550	\$1,227,696	\$355,854		\$1,583,550	\$92,540	\$1,048,257
Grand Total	\$11,000,883	\$10,353,741	\$0	\$10,353,741	\$5,640,778	\$4,598,347	\$64,880	\$10,304,005	\$556,483	\$11,607,102

**Chart of Accounts: All
MSU-Billings
Actuals for Designated
FY20**

Fund Type Designated	Fiscal Year 20	Chart of Accounts All	Ed Unit or Agencies All	Reporting Unit MSU-Billings	Actuals/Budget Actuals					
Reporting Fund	Beginning Balance	Revenue	Transfers In	Total Revenue	Comp & Benefits	Operating & Capital	Transfers Out	Total Expenses	Compensated Absences	Ending Fund Balance
Associated Students	\$505,646	\$265,684		\$265,684	\$122,635	\$84,114	\$0	\$206,749	\$6,366	\$570,947
Athletics	\$82,019	\$1,274,484	\$0	\$1,274,484	\$124,423	\$1,097,944	\$3,000	\$1,225,368	\$2,708	\$133,844
Campus Sales and Service	\$932,642	\$4,295,798	\$0	\$4,295,798	\$1,688,653	\$2,620,837	\$80,092	\$4,389,583	\$139,889	\$978,747
Continuing Education	\$311,676	\$74,994	\$3,000	\$77,994	\$89,055	\$39,628	\$3,000	\$131,683	\$4,975	\$262,962
Designated Scholarships	\$825,245	\$69,386	\$171,896	\$241,282		\$241,282	\$293,185	\$534,466		\$532,060
F&A Sponsored Pr..	\$1,831,111	\$259,066	\$0	\$259,066	\$262,611	\$79,502	\$44,980	\$387,094	\$12,248	\$1,715,332
Fees	\$2,400,548	\$2,611,403	\$189,367	\$2,800,770	\$1,710,486	\$828,350	\$197,867	\$2,736,704	\$129,813	\$2,594,426
General Designated	\$4,018,205	\$664,706	\$188,782	\$853,488	\$257,580	\$279,349	\$1,000,643	\$1,537,573	\$167,944	\$3,502,063
Instructional Fees	\$221,207	\$165,976	\$0	\$165,976	\$0	\$168,457		\$168,457	\$0	\$218,726
Sales & Service	\$886,851	\$1,705,500	\$5,796	\$1,711,296	\$1,154,212	\$488,218	\$0	\$1,642,429	\$92,540	\$1,048,257
Grand Total	\$12,015,150	\$11,386,997	\$558,841	\$11,945,837	\$5,409,656	\$5,927,681	\$1,622,767	\$12,960,104	\$556,483	\$11,557,366

Chart of Accounts: All
MSU-Billings
Budget for Endowments
FY21

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Endowments	21	All	All	MSU-Billings	Budget					
Reporting Fund	Beginning Balance	Revenue	Transfers In	Total Revenue	Comp & Benefits	Operating & Capital	Transfers Out	Total Expenses	Compensated Absences	Ending Fund Balance
Clay Endowment	\$12,400			\$0				\$0		\$12,400
Grand Total	\$12,400			\$0				\$0		\$12,400

Chart of Accounts: All
MSU-Billings
Actuals for Endowments
FY20

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Endowments	20	All	All	MSU-Billings	Actuals					
Reporting Fund	Beginning Balance	Revenue	Transfers In	Total Revenue	Comp & Benefits	Operating & Capital	Transfers Out	Total Expenses	Compensated Absences	Ending Fund Balance
Clay Endowment	\$12,400			\$0				\$0		\$12,400
Grand Total	\$12,400			\$0				\$0		\$12,400

**Chart of Accounts: All
MSU-Billings
Budget for Loan Funds
FY21**

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Loan Funds	21	All	All	MSU-Billings	Budget					
Reporting Fund	Beginning Balance	Revenue	Transfers In	Total Revenue	Comp & Benefits	Operating & Capital	Transfers Out	Total Expenses	Compensated Absences	Ending Fund Balance
Federal & State Loan	\$2,409,112	\$113,665		\$113,665		\$507,700	\$155,200	\$662,900		\$1,859,877
Institutional Loan	\$137,517	\$2,052		\$2,052		\$308		\$308		\$139,261
Grand Total	\$2,546,629	\$115,717		\$115,717		\$508,008	\$155,200	\$663,208		\$1,999,138

**Chart of Accounts: All
MSU-Billings
Actuals for Loan Funds
FY20**

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Loan Funds	20	All	All	MSU-Billings	Actuals					
Reporting Fund	Beginning Balance	Revenue	Transfers In	Total Revenue	Comp & Benefits	Operating & Capital	Transfers Out	Total Expenses	Compensated Absences	Ending Fund Balance
Federal & State Loan	\$2,957,855	\$115,602		\$115,602		\$509,165	\$155,179	\$664,344		\$2,409,112
Institutional Loan	\$135,498	\$2,328		\$2,328		\$308		\$308		\$137,517
Grand Total	\$3,093,353	\$117,930		\$117,930		\$509,474	\$155,179	\$664,653		\$2,546,629

**Chart of Accounts: All
MSU-Billings
Budget for Plant Funds
FY21**

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Plant Funds	21	All	All	MSU-Billings	Budget					
Reporting Fund	Beginning Balance	Revenue	Transfers In	Total Revenue	Comp & Benefits	Operating & Capital	Transfers Out	Total Expenses	Compensated Absences	Ending Fund Balance
Renewal/Rep..	\$4,080,622	\$1,230,365		\$1,230,365	\$183,632	\$1,038,978		\$1,222,610		\$4,088,377
Retirement of Indebtedness	\$1,137	\$0	\$1,503,691	\$1,503,691		\$1,503,691		\$1,503,691		\$1,137
Unexpended Plant	\$2,656,491	\$226,561		\$226,561	\$101,979	\$44,854		\$146,833		\$2,736,219
Grand Total	\$6,738,250	\$1,456,926	\$1,503,691	\$2,960,617	\$285,611	\$2,587,523		\$2,873,134		\$6,825,733

**Chart of Accounts: All
MSU-Billings
Actuals for Plant Funds
FY20**

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Plant Funds	20	All	All	MSU-Billings	Actuals					
Reporting Fund	Beginning Balance	Revenue	Transfers In	Total Revenue	Comp & Benefits	Operating & Capital	Transfers Out	Total Expenses	Compensated Absences	Ending Fund Balance
Renewal/Rep..	\$5,926,657	\$1,339,941	\$421,806	\$1,761,747	\$154,592	\$1,855,873	\$1,597,317	\$3,607,782		\$4,080,622
Retirement of Indebtedness	\$5,955	\$459	\$1,444,253	\$1,444,712		\$1,449,530		\$1,449,530		\$1,137
Unexpended Plant	\$2,854,152	\$2,828,687	\$1,300,000	\$4,128,687	\$121,576	\$4,204,771	\$0	\$4,326,348		\$2,656,491
Grand Total	\$8,786,763	\$4,169,087	\$3,166,059	\$7,335,146	\$276,168	\$7,510,174	\$1,597,317	\$9,383,660		\$6,738,250

**Chart of Accounts: All
MSU-Billings
Budget for Restricted
FY21**

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Restricted	21	All	All	MSU-Billings	Budget					
Reporting Fund	Beginning Balance	Revenue	Transfers In	Total Revenue	Comp & Benefits	Operating & Capital	Transfers Out	Total Expenses	Compensated Absences	Ending Fund Balance
Federal Grants (Non..	\$17,092	\$444,531		\$444,531			\$444,531	\$444,531		\$17,092
Financial Aid Programs	\$52,421	\$5,800,000		\$5,800,000	\$212,929	\$5,586,862		\$5,799,791		\$52,629
Other Restricted	\$1,862,379	\$38,000		\$38,000	\$21,247	\$16,753		\$38,000	\$0	\$1,862,379
Private Gifts & Scholarships	\$4,126	\$1,200,000		\$1,200,000		\$1,200,000		\$1,200,000		\$4,126
Restricted Sponsored Pr..	\$122,111	\$2,693,000		\$2,693,000	\$1,676,209	\$1,017,000		\$2,693,209		\$121,902
Grand Total	\$2,058,129	\$10,175,531		\$10,175,531	\$1,910,385	\$7,820,615	\$444,531	\$10,175,531	\$0	\$2,058,129

**Chart of Accounts: All
MSU-Billings
Actuals for Restricted
FY20**

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Restricted	20	All	All	MSU-Billings	Actuals					
Reporting Fund	Beginning Balance	Revenue	Transfers In	Total Revenue	Comp & Benefits	Operating & Capital	Transfers Out	Total Expenses	Compensated Absences	Ending Fund Balance
Federal Grants (Non ..		\$287,747		\$287,747			\$270,655	\$270,655		\$17,092
Financial Aid Programs	\$0	\$6,152,346		\$6,152,346	\$149,157	\$5,950,768		\$6,099,925		\$52,421
Other Restricted	\$1,872,952	\$26,929		\$26,929	\$25,523	\$11,979		\$37,502	\$0	\$1,862,379
Private Gifts & Scholarships	\$3,929	\$1,383,873		\$1,383,873		\$1,383,675		\$1,383,675		\$4,126
Restricted Sponsored Pr..	\$0	\$3,077,994		\$3,077,994	\$1,822,198	\$1,131,977	\$1,708	\$2,955,883		\$122,111
Grand Total	\$1,876,881	\$10,928,889		\$10,928,889	\$1,996,878	\$8,478,399	\$272,363	\$10,747,641	\$0	\$2,058,129

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

CHE104

Montana State University - Billings

5106

	Original Op Plan FY20	Actual FY20	Budgeted FY21	Actual FY20 to Budgeted FY21
CHE 104				
DESCRIPTION	Tuition Revenue Waived	Tuition Revenue Waived	Tuition Revenue Waived	% Change in Tuition Revenue Waived
Discretionary				
Resident				
Resident Undergrad	230,951	6,680	6,800	1.8%
Resident Athletics	337,404	279,916	280,000	0.0%
Resident Graduate	69,600	51,986	52,100	0.2%
SUBTOTAL	637,955	338,582	338,900	0.1%
Non-Resident				
NR Undergraduate	254,000	130,108	130,100	0.0%
NR Athletics	512,984	546,794	548,000	0.2%
NR Graduate	7,000	-	-	
NR WICHE	-	-	-	
PhD/MSSE	-	-	-	
Yellow Ribbon Program	-	8,811	8,800	-0.1%
Other	-	-	-	
SUBTOTAL	773,984	685,713	686,900	0.2%
Designated				
Montana Indians	415,000	450,893	451,000	0.0%
Veterans	5,887	12,204	12,200	0.0%
Resident Faculty & Staff	107,843	69,503	69,500	0.0%
Resident Employee Dependents	18,000	16,449	16,500	0.3%
War Orphans/Peace Officers	-	-	-	
Community Colleges	17,600	5,045	5,100	1.1%
High School Honors	62,000	58,533	58,500	-0.1%
National Merit	-	-	-	
Other	-	-	-	
SUBTOTAL	626,330	612,628	612,800	0.0%
Scholarships				
	445,676	741,635	742,400	0.1%
Total Tuition Waived	2,483,945	2,378,557	2,381,000	0.1%

ALL FUNDS
FTE EMPLOYEE DATA

UNIT	Montana State University Billings				
	ACTUAL 2020	PER- CENT	BUDGETED FY 2021	PER- CENT	INCR. (DECR.)
CURRENT UNRESTRICTED FUND:					
Contract Faculty (AY/FY)	135.37	40%	137.37	40%	1.48%
Contract Administrative	10.84	3%	11.02	3%	1.66%
Contract Professional	57.63	17%	56.35	16%	-2.22%
Classified	116.25	34%	117.09	34%	0.72%
Graduate Teaching & Research Assistants (GTA & GRA)	4.50	1%	4.50	1%	0.00%
Part-Time and Other	15.88	5%	15.88	5%	0.00%
TOTAL	340.47	100%	342.21	100%	0.51%
RESTRICTED:					
Contract Faculty (AY/FY)	1.50	4%	1.50	4%	0.00%
Contract Administrative	-	0%	-	0%	0.00%
Contract Professional	11.41	33%	11.41	33%	0.00%
Classified	8.66	25%	8.66	25%	0.00%
Graduate Teaching & Research Assistants (GTA & GRA)	-	0%	-	0%	0.00%
Part-Time and Other	13.32	38%	13.32	38%	0.00%
TOTAL	34.89	100%	34.89	100%	0.00%
DESIGNATED:					
Contract Faculty (AY/FY)	0.43	1%	0.43	0%	0.00%
Contract Administrative	-	0%	-	0%	0.00%
Contract Professional	15.34	19%	16.85	18%	9.84%
Classified	49.56	62%	59.30	65%	19.65%
Graduate Teaching & Research Assistants (GTA & GRA)	0.93	1%	0.93	1%	0.00%
Part-Time and Other	13.65	17%	13.65	15%	0.00%
TOTAL	79.91	100%	91.16	100%	14.08%
AUXILIARY:					
Contract Administrative	1.16	5%	1.16	4%	0.00%
Contract Professional	5.66	24%	7.61	27%	34.45%
Classified	11.80	49%	13.80	49%	16.95%
Graduate Teaching & Research Assistants (GTA & GRA)	-	0%	-	0%	0.00%
Part-Time and Other	5.38	22%	5.38	19%	0.00%
TOTAL	24.00	100%	27.95	100%	16.46%
PLANT:					
Classified	4.13	82%	4.13	82%	0.00%
Part-Time and Other	0.93	18%	0.93	18%	0.00%
TOTAL	5.06	100%	5.06	100%	0.00%
TOTAL FTE:					
Contract Faculty (AY/FY)	137.30	28%	139.30	28%	1.46%
Contract Administrative	12.00	2%	12.18	2%	1.50%
Contract Professional	90.04	19%	92.22	18%	2.42%
Classified	190.40	39%	202.98	40%	6.61%
Graduate Teaching & Research Assistants (GTA & GRA)	5.43	1%	5.43	1%	0.00%
Part-Time and Other	49.16	10%	49.16	10%	0.00%
TOTAL	484.33	100%	501.27	100%	3.50%

Comments

Note: FY21 actual FTE will be less than the budgeted FTE due to full and partial position vacancies that will occur during the year.

**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 Revolving Contingency	BOR POLICY 901.6 Facilities Maintenance	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 FY17)	400,000	-	53,500	650,494		
- Expenditures, Transfers Out (Actual FY17)	(390,493)	-	-	(488,166)		
Fund Balance - FYE 2017 Actual	609,507	2,140,288	124,793	1,507,742		
+ Revenues, Transfers In (Actual FY18)	52,000		12,177	400,000		
- Expenditures, Transfers Out (Actual FY18)	(251,873)	(388,035)		(551,836)		
Fund Balance - FYE 2018 Actual	409,634	1,752,253	136,970	1,355,906		
+ Revenues, Transfers In (Actual FY19)			2,542	347,870		
- Expenditures, Transfers Out (Actual FY19)	(239,242)	(23,362)	(60,000)	(878,531)		
Fund Balance - FYE 2019 Actual	170,392	1,728,891	79,513	825,245		
+ Revenues, Transfers In (Actual FY20)			4,969			
- Expenditures, Transfers Out (Actual FY20)	(170,392)	(557,373)	-	(293,185)		
Fund Balance - FYE 2020 Actual	-	1,171,518	84,482	532,060		
+ Revenues, Transfers In (Estimated FY21)						
- Expenditures, Transfers Out (Estimated FY21)						
Fund Balance - FYE 2021 Estimated	-	1,171,518	84,482	532,060		
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 FY21 been submitted and approved by OCHE?	Yes					
c. Has the required documentation for the FY21 transfer out of this reserve been submitted to OCHE?						

****NOTES****

For FY20 \$557,373 was transferred to the General Operating Fund to balance revenue and expense.

**MSU Billings
Negative Fund Balance Report
For the fiscal year ended June 30, 2020**

MSU Billings had no negative fund balances in SABHRS or on the CHE operating reports to report for FY20.

MSU Billings

**Report of Funds with Negative Cash Balance for Two Consecutive Fiscal Years
For the two fiscal years ended June 30, 2020**

MSU Billings had no SABHRS funds with negative cash to report for the two consecutive years of FY19 and FY20.

REPORT ON OUTSTANDING INDEBTEDNESS

CHE 120

Campus: Montana State University Billings
Date: June 30, 2020

REVENUE BONDS ISSUE	ORIGINAL AMOUNT OF ISSUE	USES OF FUNDS - PROJECTS/AMOUNTS	PLEGGED REVENUES	AUDITED FY19 DEBT SERVICE RATIO	OUTSTANDING PRINCIPAL BALANCE AT JUNE 30, 2020	FY2021 PRINCIPAL & INTEREST PAYMENT	FY2022 PRINCIPAL & INTEREST PAYMENT	FY2023 PRINCIPAL & INTEREST PAYMENT	FY2024 PRINCIPAL & INTEREST PAYMENT
1 Series 2012O	\$ 7,965,000	Series 2012O was a partial refunding of Series 2004I bond series which was a refunding of Series 1996D. The original issue of the Series 1996D bonds for \$16,680,000 was used to refund Series 1994C and provided additional funding for various improvements. Series 2004I was issued in FY05 for \$10,915,000 to partially refund Series 1996D. Series 2006K was issued in FY07 for \$2,580,000 to refund the remaining balance of the Series 1996D bonds. Series 2012O partially refunded \$7,275,000 principal balance of Series 2004I in FY13 and the remaining balance of Series 2004I was paid in FY15. Series 2017D was issued in FY18 for \$1,379,433 to refinance the balance of the 2006K Series.	Auxiliary Residence Halls Revenues, Student Union Operations; Land Grant Income; Student Building Fee; Student Union Use Fee; Rental Properties; Campus Store Operations; Parking Lot Operations.	1.23	\$ 4,460,000	\$ 817,171	\$ 809,036	\$ 813,276	\$ 815,332
2 Series 2017D	\$ 1,379,433	Series 2017D was issued in FY18 for \$1,379,433 to refinance the remainder of Series 2006K	Auxiliary Residence Halls Revenues, Student Union Operations; Land Grant Income; Student Building Fee; Student Union Use Fee; Rental Properties; Bookstore Operations; Parking Lot Operations.	NA	\$ 888,711	\$ 208,077	\$ 210,357	\$ 144,225	\$ 144,800

OTHER LONG TERM DEBT - SOURCE	ORIGINAL BALANCE	USES OF FUNDS - PROJECTS/AMOUNTS	REVENUE STREAM IDENTIFIED FOR REPAYMENT	JUNE 30, 2019 BALANCE	JUNE 30, 2020 BALANCE	PERCENT CHANGE FY19 TO FY20
1 Student Union Building Roof Intercap Loan	\$ 483,396	Remove/replace Student Union Building Roof	Housing net revenues	\$ 566,400	\$ 482,216	-15%
2 Replace Petro Hall Roof	\$ 376,758	Remove/replace Petro Hall Roof	Housing net revenues	\$ 230,150	\$ 192,672	-16%
3 Residence Hall Roof Intercap Loan	\$ 336,512	Remove/replace Rimrock Hall Roof	Housing net revenues	\$ 104,663	\$ 69,959	-33%
4 Bookstore Intercap Loans	\$ 513,046	Remodel Bookstore	Bookstore net revenues	\$ 193,119	\$ 138,796	-28%
5 SUB Mechanical Intercap Loans	\$ 1,260,881	SUB Mechanical Repairs	Auxiliary Building Fee	\$ 756,817	\$ 671,880	-11%
6 SUB AHU Intercap Loan	\$ 178,106	SUB Air Handler	Housing net revenues	\$ 176,393	\$ 89,653	-49%
7 Long Term Payable	\$ 183,040	FAMIS Facilities Services Software	Designated Funds	\$ 55,484	\$ 28,313	-49%

State Building Energy Conservation Program (SBCEP)	USES OF FUNDS	JUNE 30, 2019 BALANCE	JUNE 30, 2020 BALANCE	PERCENT CHANGE FY19 TO FY20
1 SBCEP Loans	Various energy savings projects for state-owned buildings	\$ 531,199	\$ 450,294	-15%

TOTAL OUTSTANDING DEBT at June 30, 2020	\$ 7,472,493
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