

Montana State University Billings

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Montana State University Billings
ALL FUNDS SUBJECT TO BOARD OF REGENTS APPROVAL
FISCAL YEAR 2022

Campus/Agency	Actual FY 2021	Budgeted FY 2022	Dollar Change Actual 2021 to Budgeted 2022	Percent Change Actual 2021 to Budgeted 2022
Montana State University Billings:				
Current Operating Unrestricted	\$ 37,250,906	\$ 39,146,308	\$ 1,895,402	5%
Current Restricted	18,335,070	19,340,514	1,005,444	5%
Current Designated	9,922,573	12,335,534	2,412,961	24%
Auxiliary Enterprises	6,690,059	7,203,859	513,800	8%
Loan & Endowment Funds	500,030	571,747	71,717	14%
Plant Funds	6,546,703	2,783,415	(3,763,288)	-57%
TOTAL ALL FUNDS	<u>\$ 79,245,341</u>	<u>\$ 81,381,377</u>	<u>\$ 2,136,036</u>	3%

Montana University System
Current Unrestricted Revenue
FY21 Actuals to FY22 Budgeted
 Chart of Accounts: All
 Reporting Units: MSU-Billings

Fiscal Year
21

Period
14

FY Comparison
Next FY

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	Actual FY21	% of Total	Budget FY22	% of Total Budget	% Change
Tuition and Fees*	Admissions Fees	515ADM	\$9,307	0.03%	\$7,500	0.02%	-19.41%
	Non resident Tuition	505NON	\$1,114,790	3.00%	\$1,008,801	2.58%	-9.51%
	Program Tuition & Fees	520PRG	\$135,835	0.37%	\$133,025	0.34%	-2.07%
	Registration Fee	515REG	\$232,299	0.63%	\$229,470	0.59%	-1.22%
	Resident Tuition	500RES	\$9,999,100	26.91%	\$10,005,539	25.56%	0.06%
	WUE Tuition	505WUE	\$1,506,605	4.06%	\$1,507,355	3.85%	0.05%
	Category Total		\$12,997,935	34.99%	\$12,891,689	32.93%	-0.82%
State Allocations	Hi Ed General Fund Reven..	555GEN	\$20,340,617	54.75%	\$20,498,343	52.36%	0.78%
	Hi Ed Millage Revenue	555MIL	\$2,888,338	7.77%	\$2,984,683	7.62%	3.34%
	MUS Retirement Plan	555SPE	\$124,515	0.34%	\$137,000	0.35%	10.03%
	Other OCHE/State Funding	555SPE	\$91,374	0.25%			
	Category Total		\$23,444,844	63.11%	\$23,620,026	60.34%	0.75%
Other Revenues	Course Fees	530CRS	\$59,422	0.16%	\$57,500	0.15%	-3.23%
	Financial Aid	562FNA	\$22,088	0.06%	\$35,000	0.09%	58.46%
	Gifts & Scholarships	565GFT					
	Investments	540INV	\$4,680	0.01%	\$28,000	0.07%	498.24%
	Other Revenue	580OTH	\$404,264	1.09%	\$30,320	0.08%	-92.50%
	Other Student Fees	532OSF	\$93,581	0.25%	\$92,000	0.24%	-1.69%
	Sales & Service	570SAS					
Category Total		\$584,035	1.57%	\$242,820	0.62%	-58.42%	
Transfers	Non Mandatory Transfer In	557NMX	\$123,860	0.33%	\$2,391,774	6.11%	1831.03%
	Category Total		\$123,860	0.33%	\$2,391,774	6.11%	1831.03%
Total Revenue		\$37,150,674	100.00%	\$39,146,308	100.00%	5.37%	

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

* 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.
 **Hi Ed General Fund Revenue reported by MSU for FY21 actuals had an accounting coding error that included only one side of a PY activity code entry. Therefore \$4,022,994 of general fund revenue is included in total revenue in error. The state appropriate for FY21 was \$64,987,574.

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
 FY21 Actuals to FY22 Budgeted
 Chart of Accounts: All
 Reporting Units: MSU-Billings

Fiscal Year
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Period
14

FY Comparison
Next FY

Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY21	% of Total	Budget FY22	% of Total Budget	% Change	
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$9,889,260	26.55%	\$10,557,817	26.97%	6.76%	Net/Gross Tuition Net Chart of Accounts <input checked="" type="checkbox"/> MSU <input checked="" type="checkbox"/> UM Ed Units or Agencies <input checked="" type="checkbox"/> Agencies <input checked="" type="checkbox"/> Ed Units Reporting Units MSU-Billings Fund All Org All Account All Program All Activity All Location All Fund Type All Account Type All
		Contract Administrat..	611ADM	\$1,529,785	4.11%	\$1,627,251	4.16%	6.37%	
		Classified	611CLS	\$3,832,440	10.29%	\$4,581,180	11.70%	19.54%	
		Graduate Assistan..	611GST	\$65,353	0.18%	\$71,100	0.18%	8.79%	
		Contract Professio..	611PRF	\$3,393,009	9.11%	\$4,081,413	10.43%	20.29%	
		Other Salaries	612OTS	\$282,893	0.76%	\$574,575	1.47%	103.11%	
		Other Compensati..	6130TC	\$20,536	0.06%	\$11,956	0.03%	-41.78%	
	Subcategory Total			\$19,013,277	51.04%	\$21,505,293	54.94%	13.11%	
	Benefits	Employee Benefits	614BEN	\$7,448,521	20.00%	\$8,547,782	21.84%	14.76%	
		Other Benefits	6190TB	(\$7,246)	-0.02%				
		Termination Benef..	615TRB	\$12,775	0.03%	\$50,000	0.13%	291.39%	
		Termination Pay	615TRP	\$344,107	0.92%	\$270,668	0.69%	-21.34%	
	Subcategory Total			\$7,798,156	20.93%	\$8,868,450	22.65%	13.72%	
Category Total			\$26,811,433	71.98%	\$30,373,742	77.59%	13.29%		
Operating Expenses	Operating Expenses	Communications	623COM	\$401,190	1.08%	\$453,207	1.16%	12.97%	
		Contracted Services	621SRV	\$2,402,913	6.45%	\$2,366,731	6.05%	-1.51%	
		Cost of Goods Sold	629CGS	\$0	0.00%				
		Other	6280TH	(\$280,696)	-0.75%	\$86,911	0.22%	-130.96%	
		Rent	625RNT	\$778,571	2.09%	\$779,531	1.99%	0.12%	
		Repairs & Mainten..	627MNT	\$1,248,298	3.35%	\$1,401,568	3.58%	12.28%	
		Supplies	622SUP	\$799,406	2.15%	\$939,743	2.40%	17.56%	
		Travel	624TRV	\$362,056	0.97%	\$759,711	1.94%	109.83%	
		Utilities	626UTL	\$1,059,956	2.85%	\$1,164,322	2.97%	9.85%	
		Waivers & Scholar..	628WAV	\$558,165	1.50%	\$706,400	1.80%	26.56%	
Subcategory Total			\$7,329,858	19.68%	\$8,658,124	22.12%	18.12%		
Category Total			\$7,329,858	19.68%	\$8,658,124	22.12%	18.12%		
Capital and Transfers	Capital	Capital Equipment	631CEQ	\$30,641	0.08%	\$33,100	0.08%	8.03%	
		Debt Service	650DBT	\$80,709	0.22%	\$81,342	0.21%	0.78%	
	Subcategory Total			\$111,349	0.30%	\$114,442	0.29%	2.78%	
	Transfers	NonMandatory Tra..	688NXF	\$2,998,266	8.05%				
Subcategory Total			\$2,998,266	8.05%					
Category Total			\$3,109,615	8.35%	\$114,442	0.29%	-96.32%		
Total Expenses				\$37,250,906	100.00%	\$39,146,308	100.00%	5.09%	

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
 FY21 Actuals to FY22 Budgeted
 Chart of Accounts: All
 Reporting Units: MSU-Billings

Fiscal Year
21

Period
14

FY Comparison
Next FY

Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY21	% of Total	Budget FY22	% of Total Budget	% Change
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$9,835,396	52.41%	\$10,508,299	59.41%	6.84%
		Classified	611CLS	\$390,285	2.08%	\$418,993	2.37%	7.36%
		Graduate Assistan..	611GST	\$27,187	0.14%	\$38,100	0.22%	40.14%
		Contract Professio..	611PRF	\$256,899	1.37%	\$429,301	2.43%	67.11%
		Other Salaries	612OTS	\$178,920	0.95%	\$309,157	1.75%	72.79%
		Other Compensati..	6130TC	\$16,445	0.09%	\$10,500	0.06%	-36.15%
		Subcategory Total		\$10,705,132	57.04%	\$11,714,350	66.23%	9.43%
	Benefits	Employee Benefits	614BEN	\$3,885,924	20.71%	\$4,469,899	25.27%	15.03%
		Other Benefits	6190TB	(\$2,824)	-0.02%			
		Termination Benef..	615TRB	\$6,560	0.03%	\$50,000	0.28%	662.15%
		Termination Pay	615TRP	\$154,167	0.82%	\$135,536	0.77%	-12.08%
	Subcategory Total		\$4,043,827	21.55%	\$4,655,435	26.32%	15.12%	
	Category Total		\$14,748,959	78.59%	\$16,369,785	92.55%	10.99%	
Operating Expenses	Operating Expenses	Communications	623COM	\$22,458	0.12%	\$21,163	0.12%	-5.77%
		Contracted Services	621SRV	\$695,063	3.70%	\$640,847	3.62%	-7.80%
		Cost of Goods Sold	629CGS	\$0	0.00%			
		Other	6280TH	\$152,058	0.81%	\$148,719	0.84%	-2.20%
		Rent	625RNT	\$1,906	0.01%	\$2,450	0.01%	28.56%
		Repairs & Mainten..	627MNT	\$18,474	0.10%	\$37,789	0.21%	104.56%
		Supplies	622SUP	\$128,061	0.68%	\$261,117	1.48%	103.90%
		Travel	624TRV	\$1,743	0.01%	\$206,330	1.17%	11734.76%
Subcategory Total		\$1,019,763	5.43%	\$1,318,415	7.45%	29.29%		
Category Total		\$1,019,763	5.43%	\$1,318,415	7.45%	29.29%		
Capital and Transfers	Transfers	NonMandatory Tra..	688NXF	\$2,998,266	15.98%			
		Subcategory Total		\$2,998,266	15.98%			
		Category Total		\$2,998,266	15.98%			
Total Expenses				\$18,766,988	100.00%	\$17,688,200	100.00%	-5.75%

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
01 Instruction

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

Montana University System
 Current Unrestricted Expenditures
 FY21 Actuals to FY22 Budgeted
 Chart of Accounts: All
 Reporting Units: MSU-Billings

Fiscal Year
21

Period
14

FY Comparison
Next FY

Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY21	% of Total	Budget FY22	% of Total Budget	% Change	
Personal Services	Salaries and Wages	Classified	611CLS	\$14,203	4.65%	\$14,449	4.56%	1.73%	
		Contract Professional	611PRF	\$182,708	59.78%	\$198,421	62.63%	8.60%	
		Other Compensation	6130TC	\$1,261	0.41%	\$756	0.24%	-40.06%	
			Subcategory Total		\$198,172	64.84%	\$213,626	67.43%	7.80%
	Benefits	Employee Benefits	614BEN	\$69,505	22.74%	\$45,966	14.51%	-33.87%	
		Termination Pay	615TRP						
			Subcategory Total		\$69,505	22.74%	\$45,966	14.51%	-33.87%
			Category Total		\$267,677	87.58%	\$259,592	81.94%	-3.02%
	Operating Expenses	Operating Expenses	Communications	623COM	\$351	0.11%	\$1,313	0.41%	274.11%
			Contracted Services	621SRV	\$18,280	5.98%	\$27,875	8.80%	52.49%
Other			6280TH	\$966	0.32%	\$2,406	0.76%	149.08%	
Rent			625RNT	\$11,820	3.87%	\$11,000	3.47%	-6.94%	
Repairs & Maintenance			627MNT	\$11	0.00%	\$6,000	1.89%	52997.35%	
Supplies			622SUP	\$6,545	2.14%	\$8,630	2.72%	31.87%	
Travel			624TRV						
		Subcategory Total		\$37,973	12.42%	\$57,224	18.06%	50.70%	
		Category Total		\$37,973	12.42%	\$57,224	18.06%	50.70%	
Capital and Transfers	Capital	Capital Equipment	631CEQ	\$0	0.00%				
				Subcategory Total		\$0	0.00%		
			Category Total		\$0	0.00%			
Total Expenses				\$305,650	100.00%	\$316,816	100.00%	3.65%	

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
03 Public Service

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

Montana University System
 Current Unrestricted Expenditures
 FY21 Actuals to FY22 Budgeted
 Chart of Accounts: All
 Reporting Units: MSU-Billings

Fiscal Year
 21

Period
 14

FY Comparison
 Next FY

Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY21	% of Total	Budget FY22	% of Total Budget	% Change	
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$11,265	0.37%				Net/Gross Tuition Net
		Contract Administrat..	611ADM	\$626,510	20.39%	\$701,524	21.98%	11.97%	
		Classified	611CLS	\$581,645	18.93%	\$560,014	17.54%	-3.72%	
		Graduate Assistan..	611GST	\$5,000	0.16%				
		Contract Professio..	611PRF	\$704,854	22.94%	\$689,664	21.60%	-2.16%	
		Other Salaries	612OTS	\$11,750	0.38%	\$35,696	1.12%	203.80%	
		Other Compensati..	6130TC	\$109	0.00%	\$700	0.02%	543.09%	
		Subcategory Total		\$1,941,133	63.18%	\$1,987,597	62.26%	2.39%	
	Benefits	Employee Benefits	614BEN	\$755,593	24.59%	\$756,880	23.71%	0.17%	
		Other Benefits	6190TB						
		Termination Benef..	615TRB	\$6,215	0.20%				
		Termination Pay	615TRP	\$64,618	2.10%	\$97,233	3.05%	50.47%	
		Subcategory Total		\$826,425	26.90%	\$854,113	26.76%	3.35%	
	Category Total		\$2,767,559	90.08%	\$2,841,710	89.02%	2.68%		
Operating Expenses	Operating Expenses	Communications	623COM	\$6,523	0.21%	\$13,628	0.43%	108.94%	Chart of Accounts <input checked="" type="checkbox"/> MSU <input checked="" type="checkbox"/> UM
		Contracted Services	621SRV	\$84,317	2.74%	\$98,486	3.09%	16.80%	
		Other	6280TH	\$23,078	0.75%	\$19,508	0.61%	-15.47%	
		Rent	625RNT	\$0	0.00%	\$176	0.01%		
		Repairs & Mainten..	627MNT	\$10,490	0.34%	\$6,998	0.22%	-33.29%	
		Supplies	622SUP	\$165,876	5.40%	\$168,861	5.29%	1.80%	
		Travel	624TRV	\$564	0.02%	\$24,834	0.78%	4302.87%	
		Subcategory Total		\$290,847	9.47%	\$332,491	10.42%	14.32%	
Category Total		\$290,847	9.47%	\$332,491	10.42%	14.32%			
Capital and Transfers	Capital	Capital Equipment	631CEQ	\$14,047	0.46%	\$18,100	0.57%	28.86%	Ed Units or Agencies <input checked="" type="checkbox"/> Agencies <input checked="" type="checkbox"/> Ed Units
		Subcategory Total		\$14,047	0.46%	\$18,100	0.57%	28.86%	
	Transfers	NonMandatory Tra..	688NXF						
Category Total		\$14,047	0.46%	\$18,100	0.57%	28.86%			
Total Expenses		\$3,072,452	100.00%	\$3,192,301	100.00%	3.90%			

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
 04 Academic Support

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

Montana University System
 Current Unrestricted Expenditures
 FY21 Actuals to FY22 Budgeted
 Chart of Accounts: All
 Reporting Units: MSU-Billings

Fiscal Year
21

Period
14

FY Comparison
Next FY

Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY21	% of Total	Budget FY22	% of Total Budget	% Change		
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$40,598	0.67%	\$39,018	0.55%	-3.89%	Net/Gross Tuition Net	
		Contract Administrat..	611ADM	\$135,443	2.23%	\$145,362	2.06%	7.32%		
		Classified	611CLS	\$1,072,451	17.64%	\$1,331,359	18.91%	24.14%		
		Graduate Assistan..	611GST	\$33,167	0.55%	\$33,000	0.47%	-0.50%		
		Contract Professio..	611PRF	\$1,558,693	25.64%	\$1,820,797	25.86%	16.82%		
		Other Salaries	612OTS	\$66,810	1.10%	\$127,745	1.81%	91.21%		
		Other Compensati..	6130TC	\$2,566	0.04%	\$0	0.00%	-100.00%		
	Subcategory Total			\$2,909,728	47.86%	\$3,497,282	49.67%	20.19%		Chart of Accounts
	Benefits	Employee Benefits	614BEN	\$1,322,137	21.75%	\$1,583,261	22.49%	19.75%		<input checked="" type="checkbox"/> MSU
		Other Benefits	6190TB	(\$3,800)	-0.06%					<input checked="" type="checkbox"/> UM
Termination Pay		615TRP	\$23,190	0.38%	\$22,482	0.32%	-3.05%	Ed Units or Agencies		
Subcategory Total			\$1,341,526	22.07%	\$1,605,744	22.81%	19.70%	<input checked="" type="checkbox"/> Agencies		
Category Total			\$4,251,254	69.93%	\$5,103,026	72.48%	20.04%	<input checked="" type="checkbox"/> Ed Units		
Operating Expenses	Operating Expenses	Communications	623COM	\$330,425	5.44%	\$322,478	4.58%	-2.41%	Reporting Units	
		Contracted Services	621SRV	\$635,200	10.45%	\$621,403	8.83%	-2.17%	MSU-Billings	
		Cost of Goods Sold	629CGS	\$0	0.00%				Fund	
		Other	6280TH	\$116,548	1.92%	\$196,337	2.79%	68.46%	All	
		Rent	625RNT	\$28,400	0.47%	\$34,230	0.49%	20.53%	Org	
		Repairs & Mainten..	627MNT	\$23,335	0.38%	\$17,714	0.25%	-24.09%	All	
		Supplies	622SUP	\$335,116	5.51%	\$275,548	3.91%	-17.78%	Account	
		Travel	624TRV	\$358,794	5.90%	\$470,246	6.68%	31.06%	All	
	Subcategory Total			\$1,827,818	30.07%	\$1,937,955	27.52%	6.03%	Program	
Category Total			\$1,827,818	30.07%	\$1,937,955	27.52%	6.03%	05 Student Services		
Capital and Transfers	Capital	Capital Equipment	631CEQ	\$0	0.00%				Activity	
		Subcategory Total			\$0	0.00%			All	
	Transfers	NonMandatory Tra..	688NXF	\$0	0.00%				Location	
Subcategory Total			\$0	0.00%				All		
Category Total			\$0	0.00%				Fund Type		
Category Total			\$0	0.00%				All		
Account Type			\$0	0.00%				All		
Total Expenses				\$6,079,073	100.00%	\$7,040,981	100.00%	15.82%		

FY Comparisons:
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Montana University System
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FY Comparison
Next FY

Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY21	% of Total	Budget FY22	% of Total Budget	% Change		
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$2,000	0.06%	\$10,500	0.24%	425.00%	Net/Gross Tuition Net	
		Contract Administrat..	611ADM	\$767,832	24.12%	\$780,365	18.07%	1.63%		
		Classified	611CLS	\$790,147	24.82%	\$994,872	23.04%	25.91%	Chart of Accounts <input checked="" type="checkbox"/> MSU <input checked="" type="checkbox"/> UM	
		Contract Professio..	611PRF	\$499,043	15.67%	\$670,530	15.53%	34.36%		
		Other Salaries	612OTS	\$16,142	0.51%	\$40,708	0.94%	152.18%	Ed Units or Agencies <input checked="" type="checkbox"/> Agencies <input checked="" type="checkbox"/> Ed Units	
		Other Compensati..	613OTC	\$154	0.00%	\$0	0.00%	-100.00%		
		Subcategory Total				\$2,075,319	65.19%	\$2,496,976	57.82%	20.32%
	Benefits	Employee Benefits	614BEN	\$769,984	24.19%	\$884,180	20.47%	14.83%		
		Other Benefits	6190TB	\$0	0.00%					
		Termination Pay	615TRP	\$62,244	1.96%	\$8,993	0.21%	-85.55%		
Subcategory Total				\$832,228	26.14%	\$893,173	20.68%	7.32%	Fund All	
Category Total				\$2,907,547	91.33%	\$3,390,149	78.50%	16.60%		
Operating Expenses	Operating Expenses	Communications	623COM	\$24,171	0.76%	\$76,075	1.76%	214.74%	Org All	
		Contracted Services	621SRV	\$317,674	9.98%	\$361,395	8.37%	13.76%		
		Other	6280TH	(\$111,591)	-3.51%	\$174,572	4.04%	-256.44%	Account All	
		Rent	625RNT	\$8,319	0.26%	\$4,000	0.09%	-51.92%		
		Repairs & Mainten..	627MNT	\$6,608	0.21%	\$189,801	4.39%	2772.10%	Program 06 Institutional Support	
		Supplies	622SUP	\$30,589	0.96%	\$67,960	1.57%	122.17%		
		Travel	624TRV	\$379	0.01%	\$54,952	1.27%	14391.94%	Activity All	
		Utilities	626UTL							
Subcategory Total				\$276,150	8.67%	\$928,754	21.50%	236.32%	Location All	
Category Total				\$276,150	8.67%	\$928,754	21.50%	236.32%		
Capital and Transfers	Capital	Capital Equipment	631CEQ						Fund Type All	
		Subcategory Total								
Category Total									Account Type All	
Total Expenses				\$3,183,696	100.00%	\$4,318,903	100.00%	35.66%		

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
 FY21 Actuals to FY22 Budgeted
 Chart of Accounts: All
 Reporting Units: MSU-Billings

Fiscal Year
21

Period
14

FY Comparison
Next FY

Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY21	% of Total	Budget FY22	% of Total Budget	% Change	
Personal Services	Salaries and Wages	Classified	611CLS	\$983,710	18.61%	\$1,261,493	21.44%	28.24%	Net/Gross Tuition Net Chart of Accounts <input checked="" type="checkbox"/> MSU <input checked="" type="checkbox"/> UM Ed Units or Agencies <input checked="" type="checkbox"/> Agencies <input checked="" type="checkbox"/> Ed Units Reporting Units MSU-Billings Fund All Org All Account All Program 07 Operation & Mainte.. Activity All Location All Fund Type All Account Type All
		Contract Professio..	611PRF	\$190,812	3.61%	\$272,700	4.64%	42.92%	
		Other Salaries	612OTS	\$9,271	0.18%	\$61,269	1.04%	560.85%	
	Subcategory Total			\$1,183,793	22.40%	\$1,595,462	27.12%	34.78%	
	Benefits	Employee Benefits	614BEN	\$645,378	12.21%	\$807,595	13.73%	25.14%	
		Other Benefits	6190TB	(\$622)	-0.01%				
		Termination Pay	615TRP	\$39,888	0.75%	\$6,424	0.11%	-83.90%	
	Subcategory Total			\$684,644	12.95%	\$814,018	13.84%	18.90%	
	Category Total			\$1,868,437	35.35%	\$2,409,480	40.96%	28.96%	
	Operating Expenses	Operating Expenses	Communications	623COM	\$17,262	0.33%	\$18,550	0.32%	
Contracted Services			621SRV	\$652,379	12.34%	\$616,726	10.48%	-5.47%	
Other			6280TH	(\$461,755)	-8.74%	(\$454,631)	-7.73%	-1.54%	
Rent			625RNT	\$728,126	13.78%	\$727,675	12.37%	-0.06%	
Repairs & Mainten..			627MNT	\$1,189,380	22.51%	\$1,143,266	19.43%	-3.88%	
Supplies			622SUP	\$133,220	2.52%	\$157,627	2.68%	18.32%	
Travel			624TRV	\$575	0.01%	\$3,350	0.06%	482.78%	
Utilities			626UTL	\$1,059,956	20.06%	\$1,164,322	19.79%	9.85%	
Subcategory Total				\$3,319,142	62.80%	\$3,376,885	57.40%	1.74%	
Category Total			\$3,319,142	62.80%	\$3,376,885	57.40%	1.74%		
Capital and Transfers	Capital	Capital Equipment	631CEQ	\$16,594	0.31%	\$15,000	0.25%	-9.61%	
		Debt Service	650DBT	\$80,709	1.53%	\$81,342	1.38%	0.78%	
	Subcategory Total			\$97,303	1.84%	\$96,342	1.64%	-0.99%	
	Transfers	NonMandatory Tra..	688NXF						
Subcategory Total									
Category Total			\$97,303	1.84%	\$96,342	1.64%	-0.99%		
Total Expenses				\$5,284,882	100.00%	\$5,882,707	100.00%	11.31%	

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
 FY21 Actuals to FY22 Budgeted
 Chart of Accounts: All
 Reporting Units: MSU-Billings

Fiscal Year
21

Period
14

FY Comparison
Next FY

Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY21	% of Total	Budget FY22	% of Total Budget	% Change
Operating Expenses	Operating Expenses	Waivers & Scholarships	628WAV	\$558,165	100.00%	\$706,400	100.00%	26.56%
		Subcategory Total		\$558,165	100.00%	\$706,400	100.00%	26.56%
		Category Total		\$558,165	100.00%	\$706,400	100.00%	26.56%
		Total Expenses		\$558,165	100.00%	\$706,400	100.00%	26.56%

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

08 Scholarships & Fello..

Activity

All

Location

All

Fund Type

All

Account Type

All

The Montana University System
 5-Year Comparison by Program
 Fiscal Year 2022
 Chart of Accounts: All
 Reporting Units: MSU-Billings

Fiscal Year
 2022

Chart of Accounts
 MSU
 UM

Program	2018	2019	2020	2021	2022 Budgeted	
Instruction	\$18,766,915	\$18,516,826	\$18,024,018	\$18,766,988	\$17,688,200	Ed Units or Agencies All
Organized Research	\$0					
Public Service	\$354,871	\$327,234	\$346,802	\$305,650	\$316,816	Reporting Unit MSU-Billings
Academic Support	\$3,211,555	\$3,148,074	\$3,308,460	\$3,072,452	\$3,192,301	
Student Services	\$5,449,208	\$5,560,661	\$5,727,742	\$6,079,073	\$7,040,981	Program All
Institutional Support	\$3,705,724	\$3,596,231	\$3,271,713	\$3,183,696	\$4,318,903	
Operation & Maintenance of Plant	\$5,840,474	\$5,956,420	\$6,346,001	\$5,284,882	\$5,882,707	Fund All
Scholarships & Fellowships	\$557,618	\$657,805	\$705,635	\$558,165	\$706,400	
Grand Total	\$37,886,366	\$37,763,250	\$37,730,370	\$37,250,906	\$39,146,308	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
 FY21 Actuals to FY22 Budgeted

Fiscal Year
 21

Period
 14

Aid Type	Award Type	Actual FY21	% of Total	Budget FY22	% of Total Budget	% Change
Discounts	Non resident Graduate	\$12,596	0.56%	\$31,000	1.21%	146.11%
	Non resident Undergraduate*	\$187,174	8.33%	\$166,100	6.49%	-11.26%
	Total	\$199,770	8.89%	\$197,100	7.70%	-1.34%
Scholarships & Grants	MT Senior Citizen Waiver	\$7,842	0.35%	\$4,500	0.18%	-42.62%
	Resident Graduate**	\$63,262	2.82%	\$39,000	1.52%	-38.35%
	Resident Undergraduate	\$0	0.00%	\$2,300	0.09%	
	Total	\$71,104	3.16%	\$45,800	1.79%	-35.59%
Waivers	American Indian Waiver	\$409,036	18.20%	\$451,000	17.63%	10.26%
	Community College Honor Scholarship	\$20,182	0.90%	\$5,100	0.20%	-74.73%
	Dependent Waiver	\$14,064	0.63%	\$16,500	0.64%	17.32%
	Employee Waiver	\$113,003	5.03%	\$69,500	2.72%	-38.50%
	Federal Yellow Ribbon Program	\$3,928	0.17%	\$8,800	0.34%	124.05%
	Honorably Discharged Veteran Waivr	\$12,822	0.57%	\$12,200	0.48%	-4.85%
	MUS High School Honors	\$54,953	2.45%	\$58,500	2.29%	6.45%
	Total	\$627,988	27.95%	\$621,600	24.30%	-1.02%
Athletic Scholarships	Non resident Athlete	\$531,092	23.64%	\$653,420	25.54%	23.03%
	Resident Athlete	\$258,720	11.51%	\$333,864	13.05%	29.04%
	Total	\$789,812	35.15%	\$987,284	38.59%	25.00%
Cash Scholarships	Scholarships & Fellowships	\$558,165	24.84%	\$706,400	27.61%	26.56%
	Total	\$558,165	24.84%	\$706,400	27.61%	26.56%
Grand Total		\$2,246,839	100.00%	\$2,558,184	100.00%	13.86%

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...

**Chart of Accounts: All
MSU-Billings
Budget for Auxiliary
FY22**

Fund Type Auxiliary	Fiscal Year 22	Chart of Accounts All	Ed Unit or Agencies All	Reporting Unit MSU-Billings	Actuals/Budget 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	\$187,626	\$578,838		\$578,838	\$443,370	\$185,981		\$629,351	\$36,550	\$173,663
MSUB Campus Store	\$186,865	\$406,740	\$102,997	\$509,737	\$131,061	\$378,676		\$509,737	\$16,700	\$203,565
Other Auxiliary No..	\$631,905	\$119,273		\$119,273	\$3,541	\$67,823	\$3,000	\$74,364	\$1,910	\$678,724
Other Auxiliary Ple..	\$2,465,032	\$1,165,549		\$1,165,549		\$24,400	\$1,385,970	\$1,410,370		\$2,220,211
Parking	\$145,446	\$355,382		\$355,382	\$119,185	\$208,382	\$27,815	\$355,382	\$28,386	\$173,832
Rentals	\$357,543	\$372,553		\$372,553	\$136,231	\$272,226		\$408,457	\$4,419	\$326,059
Student Housing	\$433,435	\$2,795,244	\$498,982	\$3,294,226	\$595,937	\$2,529,913	\$168,376	\$3,294,226	\$71,749	\$505,184
Student Union	\$151,791	\$611,939		\$611,939	\$241,818	\$221,517	\$58,637	\$521,972	\$10,074	\$251,832
Grand Total	\$4,559,644	\$6,405,518	\$601,979	\$7,007,497	\$1,671,144	\$3,888,917	\$1,643,798	\$7,203,859	\$169,788	\$4,533,070

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

Fund Type Auxiliary	Fiscal Year 21	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
Health Services	\$77,534	\$520,996	\$3,970	\$524,966	\$246,157	\$168,716	\$0	\$414,873	\$36,550	\$224,176
MSUB Campus Store	\$121,610	\$384,272	\$163,950	\$548,222	\$135,447	\$347,519		\$482,966	\$16,700	\$203,565
Other Auxiliary No..	\$601,363	\$117,276	\$18,664	\$135,940	\$17,994	\$84,404	\$3,000	\$105,398	\$1,910	\$633,815
Other Auxiliary Ple..	\$2,294,741	\$1,361,120	\$75,439	\$1,436,559		\$21,413	\$1,244,856	\$1,266,268		\$2,465,032
Parking	\$74,076	\$282,339	\$61,131	\$343,470	\$115,326	\$156,775	\$0	\$272,101	\$28,386	\$173,832
Rentals	\$255,002	\$441,773		\$441,773	\$62,079	\$277,153		\$339,232	\$4,419	\$361,962
Student Housing	\$108,602	\$2,677,435	\$850,188	\$3,527,623	\$603,283	\$2,449,826	\$149,681	\$3,202,790	\$71,749	\$505,184
Student Union	\$115,491	\$627,036	\$15,694	\$642,730	\$180,959	\$279,955	\$145,516	\$606,430	\$10,074	\$161,865
Grand Total	\$3,648,419	\$6,412,248	\$1,189,035	\$7,601,284	\$1,361,245	\$3,785,761	\$1,543,053	\$6,690,059	\$169,788	\$4,729,432

**Chart of Accounts: All
MSU-Billings
Budget for Designated
FY22**

Fund Type Designated	Fiscal Year 22	Chart of Accounts All	Ed Unit or Agencies All	Reporting Unit MSU-Billings	Actuals/Budget 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	\$574,148	\$248,216		\$248,216	\$25,076	\$223,140		\$248,216	\$1,367	\$575,515
Athletics	\$396,461	\$1,304,669		\$1,304,669	\$188,960	\$1,112,709	\$3,000	\$1,304,669	\$4,985	\$401,445
Campus Sales and Service	\$760,210	\$3,264,458		\$3,264,458	\$1,443,973	\$1,694,151	\$63,457	\$3,201,580	\$171,317	\$994,405
Continuing Education	\$270,522	\$17,000		\$17,000	\$89,733			\$89,733	\$0	\$197,788
Designated Scholarships	\$1,812,687	\$227,991		\$227,991		\$227,991	\$550,000	\$777,991		\$1,262,687
F&A Sponsored Pr..	\$1,775,918	\$250,100		\$250,100	\$184,018	\$40,528	\$0	\$224,546	\$10,519	\$1,811,991
Fees	\$2,892,266	\$2,605,925		\$2,605,925	\$1,733,430	\$808,535	\$8,500	\$2,550,466	\$144,753	\$3,092,478
General Designated	\$6,666,623	\$398,362		\$398,362	\$299,467	\$53,535	\$1,778,035	\$2,131,036	\$102,504	\$5,036,454
Instructional Fees	\$247,955	\$156,931		\$156,931	\$4,016	\$153,571		\$157,586	\$0	\$247,299
Sales & Service	\$939,374	\$1,613,808	\$0	\$1,613,808	\$1,204,004	\$445,707		\$1,649,711	\$89,193	\$992,664
Grand Total	\$16,336,163	\$10,087,460	\$0	\$10,087,460	\$5,172,678	\$4,759,865	\$2,402,992	\$12,335,534	\$524,638	\$14,612,726

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

Fund Type Designated	Fiscal Year 21	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	\$564,581	\$239,560	\$19,248	\$258,807	\$114,199	\$135,040		\$249,240	\$1,367	\$575,515
Athletics	\$131,136	\$998,631	\$353,887	\$1,352,519	\$290,237	\$536,599	\$260,358	\$1,087,194	\$4,985	\$401,445
Campus Sales and Service	\$838,858	\$3,464,247	\$5	\$3,464,252	\$1,615,751	\$1,794,559	\$132,589	\$3,542,900	\$171,317	\$931,527
Continuing Education	\$257,987	\$23,559		\$23,559	\$10,418	\$606		\$11,024	\$0	\$270,522
Designated Scholarships	\$532,060	\$0	\$1,512,550	\$1,512,550		\$231,923		\$231,923		\$1,812,687
F&A Sponsored Pr..	\$1,703,084	\$280,275		\$280,275	\$164,620	\$42,821		\$207,441	\$10,519	\$1,786,436
Fees	\$2,464,614	\$2,611,675	\$11,940	\$2,623,615	\$1,588,622	\$598,841	\$8,500	\$2,195,963	\$144,753	\$3,037,019
General Designated	\$3,334,120	\$397,475	\$3,482,296	\$3,879,771	\$270,947	\$31,205	\$245,116	\$547,268	\$102,504	\$6,769,127
Instructional Fees	\$218,726	\$149,181	\$34,552	\$183,733		\$154,505		\$154,505	\$0	\$247,955
Sales & Service	\$955,717	\$1,678,315	\$457	\$1,678,772	\$1,077,766	\$617,350		\$1,695,115	\$89,193	\$1,028,567
Grand Total	\$11,000,883	\$9,842,918	\$5,414,934	\$15,257,853	\$5,132,561	\$4,143,449	\$646,563	\$9,922,573	\$524,638	\$16,860,800

Chart of Accounts: All
MSU-Billings
Budget for Endowments
FY22

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Endowments	22	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
 FY21**

Fund Type Endowments	Fiscal Year 21	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
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
FY22

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Loan Funds	22	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	\$2,034,465	\$113,665		\$113,665		\$507,700	\$63,739	\$571,439		\$1,576,691
Institutional Loan	\$140,173	\$2,052		\$2,052		\$308		\$308		\$141,917
Grand Total	\$2,174,638	\$115,717		\$115,717		\$508,008	\$63,739	\$571,747		\$1,718,608

Chart of Accounts: All
MSU-Billings
Actuals 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	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	\$2,409,112	\$125,093		\$125,093		\$436,001	\$63,739	\$499,740		\$2,034,465
Institutional Loan	\$137,517	\$2,945		\$2,945		\$290		\$290		\$140,173
Grand Total	\$2,546,629	\$128,038		\$128,038		\$436,291	\$63,739	\$500,030		\$2,174,638

**Chart of Accounts: All
MSU-Billings
Budget for Plant Funds
FY22**

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Plant Funds	22	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..	\$4,120,971	\$1,216,358	\$92,315	\$1,308,673	\$170,856	\$1,055,140		\$1,225,995		\$4,203,649
Retirement of Indebtedness	\$230		\$1,406,249	\$1,406,249		\$1,406,249		\$1,406,249		\$230
Unexpended Plant	\$2,220,564	\$229,547		\$229,547	\$103,580	\$47,590		\$151,170		\$2,298,941
Grand Total	\$6,341,765	\$1,445,905	\$1,498,564	\$2,944,469	\$274,436	\$2,508,979		\$2,783,415		\$6,502,819

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

Fund Type Plant Funds	Fiscal Year 21	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
Renewal/Rep..	\$4,080,622	\$1,196,577	\$358,582	\$1,555,159	\$145,422	\$1,071,940	\$297,448	\$1,514,810		\$4,120,971
Retirement of Indebtedness	\$1,137	\$6	\$1,436,206	\$1,436,212		\$1,437,119		\$1,437,119		\$230
Unexpended Plant	\$2,656,491	\$2,663,847	\$495,000	\$3,158,847	\$113,290	\$3,481,484		\$3,594,774		\$2,220,564
Grand Total	\$6,738,250	\$3,860,430	\$2,289,788	\$6,150,218	\$258,712	\$5,990,543	\$297,448	\$6,546,703		\$6,341,765

Chart of Accounts: All
MSU-Billings
Budget for Restricted
FY22

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Restricted	22	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 ..	\$1,225,706	\$3,809,000		\$3,809,000	\$0	\$4,197,506	\$381,788	\$4,579,294	\$7,757	\$463,169
Financial Aid Programs	\$191	\$10,418,972		\$10,418,972	\$100,210	\$10,318,972		\$10,419,182		(\$19)
Other Restricted	\$2,349,007	\$38,000		\$38,000	\$25,285	\$16,753		\$42,038	\$0	\$2,344,969
Private Gifts & Scholarships	\$5,456	\$1,400,000		\$1,400,000		\$1,400,000		\$1,400,000		\$5,456
Restricted Sponsored Pr..	\$70,868	\$2,900,000		\$2,900,000	\$1,500,000	\$1,400,000		\$2,900,000		\$70,868
Grand Total	\$3,651,228	\$18,565,972		\$18,565,972	\$1,625,495	\$17,333,231	\$381,788	\$19,340,514	\$7,757	\$2,884,443

Chart of Accounts: All
MSU-Billings
Actuals for Restricted
FY21

Fund Type Restricted	Fiscal Year 21	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
Federal Grants (Non ..	\$69,513	\$8,087,715		\$8,087,715	\$854,921	\$2,717,101	\$3,359,499	\$6,931,521	\$7,757	\$1,233,463
Financial Aid Programs	\$0	\$6,500,243		\$6,500,243	\$101,511	\$6,289,493	\$109,049	\$6,500,053		\$191
Other Restricted	\$1,862,379	\$565,434		\$565,434	\$67,413	\$11,393		\$78,806	\$0	\$2,349,007
Private Gifts & Scholarships	\$4,126	\$1,418,426		\$1,418,426		\$1,417,097		\$1,417,097		\$5,456
Restricted Sponsored Pr..	\$122,111	\$3,356,351		\$3,356,351	\$1,982,916	\$1,424,678		\$3,407,594		\$70,868
Grand Total	\$2,058,129	\$19,928,169		\$19,928,169	\$3,006,761	\$11,859,761	\$3,468,548	\$18,335,070	\$7,757	\$3,658,985

ALL FUNDS
FTE EMPLOYEE DATA

UNIT	Montana State University Billings				
	ACTUAL 2021	PER- CENT	BUDGETED FY 2022	PER- CENT	INCR. (DECR.)
CURRENT UNRESTRICTED FUND:					
Contract Faculty (AY/FY)	138.80	38%	142.27	38%	2.50%
Contract Administrative	11.00	3%	11.02	3%	0.18%
Contract Professional	66.40	18%	68.41	18%	3.03%
Classified	126.90	35%	129.09	35%	1.73%
Graduate Teaching & Research Assistants (GTA & GRA)	4.50	1%	4.50	1%	0.00%
Part-Time and Other	15.88	4%	15.88	4%	0.00%
TOTAL	363.48	100%	371.17	100%	2.12%
RESTRICTED:					
Contract Faculty (AY/FY)	1.48	4%	1.48	4%	0.00%
Contract Administrative	-	0%	-	0%	0.00%
Contract Professional	12.17	32%	12.17	32%	0.00%
Classified	10.53	28%	10.53	28%	0.00%
Graduate Teaching & Research Assistants (GTA & GRA)	-	0%	-	0%	0.00%
Part-Time and Other	13.32	36%	13.32	36%	0.00%
TOTAL	37.50	100%	37.50	100%	0.00%
DESIGNATED:					
Contract Faculty (AY/FY)	0.43	0%	0.43	1%	0.00%
Contract Administrative	-	0%	-	0%	0.00%
Contract Professional	16.69	19%	14.18	17%	-15.04%
Classified	56.72	64%	55.98	66%	-1.30%
Graduate Teaching & Research Assistants (GTA & GRA)	0.93	1%	0.93	1%	0.00%
Part-Time and Other	13.65	15%	13.65	16%	0.00%
TOTAL	88.42	100%	85.17	100%	-3.68%
AUXILIARY:					
Contract Administrative	1.16	4%	1.16	4%	0.00%
Contract Professional	6.61	25%	6.84	25%	3.48%
Classified	13.82	51%	13.58	50%	-1.74%
Graduate Teaching & Research Assistants (GTA & GRA)	-	0%	-	0%	0.00%
Part-Time and Other	5.38	20%	5.38	20%	0.00%
TOTAL	26.97	100%	26.96	100%	-0.04%
PLANT:					
Classified	4.13	82%	4.06	81%	-1.69%
Part-Time and Other	0.93	18%	0.93	19%	0.00%
TOTAL	5.06	100%	4.99	100%	-1.38%
TOTAL FTE:					
Contract Faculty (AY/FY)	140.71	27%	144.18	27%	2.47%
Contract Administrative	12.16	2%	12.18	2%	0.16%
Contract Professional	101.87	20%	101.60	19%	-0.27%
Classified	212.10	41%	213.24	41%	0.54%
Graduate Teaching & Research Assistants (GTA & GRA)	5.43	1%	5.43	1%	0.00%
Part-Time and Other	49.16	9%	49.16	9%	0.00%
TOTAL	521.43	100%	525.79	100%	0.84%

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 901.10 Retirement Costs	BOR POLICY 901.15 Reserve Revolving	BOR POLICY 901.6 Facilities Maintenance	BOR POLICY 901.13 Scholarships & Stipends	
	Nov 1999 Jan 2004 Revised	May 2005 Jan 2021 Revised	Jun 1991 Mar 2020 Revised	May 2003	
1. Effective Date of Board Policy					
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					
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	79,512	825,246	
+ Revenues, Transfers In (Actual FY20)	-	-	4,969	241,282	
- Expenditures, Transfers Out (Actual FY20)	(170,392)	(557,373)	-	(534,466)	
Fund Balance - FYE 2020 Actual	-	1,171,518	84,481	532,061	
+ Revenues, Transfers In (Actual FY21)	180,276	3,162,020	140,134	1,512,549	
- Expenditures, Transfers Out (Actual FY21)	-	-	-	(231,923)	
Fund Balance - FYE 2021 Actual	180,276	4,333,538	224,615	1,812,687	
+ Revenues, Transfers In (Estimated FY22)	-	-	-	-	
- Expenditures, Transfers Out (Estimated FY22)	-	(1,778,034)	-	(550,000)	
Fund Balance - FYE 2022 Estimated	180,276	2,555,504	224,615	1,262,687	
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 FY22 been submitted and approved by OCHE?	Yes				
transfer out of this reserve been submitted to OCHE?		N/A			

NOTES

**MSU Billings
Negative Fund Balance Report
For the fiscal year ended June 30, 2021**

MSU Billings had no negative fund balances in SABHRS or on the CHE operating reports to report for FY21.

MSU Billings

**Report of Funds with Negative Cash Balance for Two Consecutive Fiscal Years
For the two fiscal years ended June 30, 2021**

MSU Billings had no SABHRS funds with negative cash to report for the two consecutive years of FY20 and FY21.

REPORT ON OUTSTANDING INDEBTEDNESS

Campus: Montana State University Billings

Date: June 30, 2021

REVENUE BONDS ISSUE	ORIGINAL AMOUNT OF ISSUE	USES OF FUNDS - PROJECTS/AMOUNTS	PLEGGED REVENUES	AUDITED FY20 DEBT SERVICE RATIO	OUTSTANDING PRINCIPAL BALANCE AT JUNE 30, 2021	FY2022 PRINCIPAL & INTEREST PAYMENT	FY2023 PRINCIPAL & INTEREST PAYMENT	FY2024 PRINCIPAL & INTEREST PAYMENT	FY2025 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.	1.05	\$ 3,765,000	\$ 809,036	\$ 813,276	\$ 815,332	\$ 811,694
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; Campus Store Operations; Parking Lot Operations.	NA	\$ 711,146	\$ 210,357	\$ 144,225	\$ 144,800	\$ 140,250

OTHER LONG TERM DEBT - SOURCE	ORIGINAL BALANCE	USES OF FUNDS - PROJECTS/AMOUNTS	REVENUE STREAM IDENTIFIED FOR REPAYMENT	JUNE 30, 2020 BALANCE	JUNE 30, 2021 BALANCE	PERCENT CHANGE FY20 TO FY21
1 Student Union Building Roof Inter-cap Loan	\$ 483,396	Remove/replace Student Union Building Roof	Housing net revenues	\$ 482,216	\$ 396,977	-18%
2 Replace Petro Hall Roof	\$ 376,758	Remove/replace Petro Hall Roof	Housing net revenues	\$ 192,672	\$ 154,819	-20%
3 Residence Hall Roof Inter-cap Loan	\$ 336,512	Remove/replace Rimrock Hall Roof	Housing net revenues	\$ 69,959	\$ 34,820	-50%
4 Bookstore Inter-cap Loans	\$ 513,046	Remodel Bookstore	Bookstore net revenues	\$ 138,796	\$ 83,791	-40%
5 SUB Mechanical Inter-cap Loans	\$ 1,260,881	SUB Mechanical Repairs	Auxiliary Building Fee	\$ 671,880	\$ 585,878	-13%
6 SUB AHU Inter-cap Loan	\$ 178,106	SUB Air Handler	Housing net revenues	\$ 89,653	\$ 1,777	-98%
7 LA/Library Boiler Inter-cap Loan	\$ 750,000	Liberal Arts and Library Building Boilers	Facilities net revenues	\$ 0	\$ 7,047	100%
8 Long Term Payable	\$ 183,040	FAMIS Facilities Services Software	Designated Funds	\$ 28,313	\$ 0	-100%

State Building Energy Conservation Program (SBECP)	USES OF FUNDS	JUNE 30, 2020 BALANCE	JUNE 30, 2021 BALANCE	PERCENT CHANGE FY20 TO FY21
1 SBECP Loans	Various energy savings projects for state-owned buildings	\$ 450,294	\$ 366,164	-19%

TOTAL OUTSTANDING DEBT at June 30, 2021 **\$ 6,107,421**

