

Montana State University Billings

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Montana State University Billings
ALL FUNDS SUBJECT TO BOARD OF REGENTS APPROVAL
FISCAL YEAR 2023

Campus/Agency	Actual FY 2022	Budgeted FY 2023	Dollar Change Actual 2022 to Budgeted 2023	Percent Change Actual 2022 to Budgeted 2023
Current Operating Unrestricted	\$ 36,732,549	\$ 41,118,681	\$ 4,386,132	12%
Current Restricted	17,084,188	10,295,588	(6,788,600)	-40%
Current Designated	10,975,882	14,296,368	3,320,486	30%
Auxiliary Enterprises	6,956,693	7,013,381	56,688	1%
Loan & Endowment Funds	458,918	366,909	(92,009)	-20%
Plant Funds	4,018,620	3,918,750	(99,870)	-2%
TOTAL ALL FUNDS	\$ 76,226,850	\$ 77,009,677	\$ 782,827	1%

Montana University System
Current Unrestricted Revenue
FY22 Actuals to FY23 Budgeted
 Chart of Accounts: All
 Reporting Units: MSU-Billings

Fiscal Year
22

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 FY22	% of Total	Budget FY23	% of Total Budget	% Change	
Tuition and Fees*	Admissions Fees	515ADM	\$12,017	0.03%	\$7,500	0.02%	-37.59%	Net/Gross Tuition Net
	Non resident Tuition	505NON	\$1,154,786	3.14%	\$1,153,440	2.81%	-0.12%	
	Program Tuition & Fees	520PRG	\$137,550	0.37%	\$146,625	0.36%	6.60%	Chart of Accounts
	Registration Fee	515REG	\$224,573	0.61%	\$222,210	0.54%	-1.05%	<input checked="" type="checkbox"/> MSU
	Resident Tuition	500RES	\$9,596,867	26.13%	\$9,815,777	23.87%	2.28%	<input checked="" type="checkbox"/> UM
	WUE Tuition	505WUE	\$1,469,973	4.00%	\$1,510,258	3.67%	2.74%	Ed Units or Agencies
	Category Total		\$12,595,765	34.29%	\$12,855,810	31.27%	2.06%	<input checked="" type="checkbox"/> Agencies
State Allocations	Hi Ed General Fund Reven..	555GEN	\$20,498,348	55.81%	\$20,983,545	51.03%	2.37%	<input checked="" type="checkbox"/> Ed Units
	Hi Ed Millage Revenue	555MIL	\$2,984,682	8.13%	\$3,009,145	7.32%	0.82%	Reporting Units
	MUS Retirement Plan	555SPE	\$129,391	0.35%	\$131,421	0.32%	1.57%	MSU-Billings
	Other OCHE/State Funding	555SPE	\$174,020	0.47%	\$17,256	0.04%	-90.08%	Fund All
	Category Total		\$23,786,441	64.76%	\$24,141,367	58.71%	1.49%	Org All
Other Revenues	Course Fees	530CRS	\$47,902	0.13%	\$57,500	0.14%	20.04%	Account All
	Financial Aid	562FNA	\$5,885	0.02%	\$25,724	0.06%	337.11%	
	Investments	540INV	\$8,164	0.02%	\$3,778	0.01%	-53.72%	Program All
	Other Revenue	5800TH	\$118,372	0.32%	\$30,360	0.07%	-74.35%	
	Other Student Fees	532OSF	\$102,107	0.28%	\$92,000	0.22%	-9.90%	Activity All
Category Total		\$282,430	0.77%	\$209,362	0.51%	-25.87%	Location All	
Transfers	Non Mandatory Transfer In	557NMX	\$64,956	0.18%	\$3,912,142	9.51%	5922.76%	Fund Type All
Category Total		\$64,956	0.18%	\$3,912,142	9.51%	5922.76%		
Total Revenue		\$36,729,592	100.00%	\$41,118,681	100.00%	11.95%	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.

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
 FY22 Actuals to FY23 Budgeted
 Chart of Accounts: All
 Reporting Units: MSU-Billings

Fiscal Year
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FY Comparison
Next FY

Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY22	% of Total	Budget FY23	% of Total Budget	% Change	
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$9,912,077	26.98%	\$11,322,113	27.54%	14.23%	Net/Gross Tuition Net
		Contract Administrat..	611ADM	\$1,351,650	3.68%	\$1,487,749	3.62%	10.07%	
		Classified	611CLS	\$4,004,376	10.90%	\$4,888,007	11.89%	22.07%	
		Graduate Assistan..	611GST	\$51,020	0.14%	\$62,101	0.15%	21.72%	
		Contract Professio..	611PRF	\$4,059,114	11.05%	\$4,307,852	10.48%	6.13%	
		Other Salaries	612OTS	\$399,627	1.09%	\$637,934	1.55%	59.63%	
		Other Compensati..	6130TC	\$11,186	0.03%	\$11,680	0.03%	4.41%	
		Subcategory Total		\$19,789,049	53.87%	\$22,717,436	55.25%	14.80%	
	Benefits	Employee Benefits	614BEN	\$7,020,769	19.11%	\$8,802,944	21.41%	25.38%	
		Other Benefits	6190TB	\$439	0.00%				
		Termination Benef..	615TRB	\$13,588	0.04%	\$50,000	0.12%	267.97%	
		Termination Pay	615TRP	\$283,028	0.77%	\$270,668	0.66%	-4.37%	
		Subcategory Total		\$7,317,823	19.92%	\$9,123,612	22.19%	24.68%	
	Category Total		\$27,106,873	73.80%	\$31,841,049	77.44%	17.46%		
Operating Expenses	Operating Expenses	Communications	623COM	\$379,666	1.03%	\$389,714	0.95%	2.65%	
		Contracted Services	621SRV	\$2,497,519	6.80%	\$2,352,773	5.72%	-5.80%	
		Cost of Goods Sold	629CGS						
		Other	6280TH	(\$367,003)	-1.00%	\$217,632	0.53%	-159.30%	
		Rent	625RNT	\$180,043	0.49%	\$151,370	0.37%	-15.93%	
		Repairs & Mainten..	627MNT	\$1,963,122	5.34%	\$1,581,318	3.85%	-19.45%	
		Supplies	622SUP	\$756,448	2.06%	\$1,120,534	2.73%	48.13%	
		Travel	624TRV	\$535,543	1.46%	\$782,983	1.90%	46.20%	
		Utilities	626UTL	\$1,342,464	3.65%	\$1,149,322	2.80%	-14.39%	
		Waivers & Scholar..	628WAV	\$634,927	1.73%	\$803,722	1.95%	26.59%	
	Subcategory Total		\$7,922,728	21.57%	\$8,549,368	20.79%	7.91%		
	Category Total		\$7,922,728	21.57%	\$8,549,368	20.79%	7.91%		
Capital and Transfers	Capital	Capital Equipment	631CEQ	\$23,184	0.06%	\$28,850	0.07%	24.44%	
		Debt Service	650DBT	\$663,737	1.81%	\$663,736	1.61%	0.00%	
		Subcategory Total		\$686,921	1.87%	\$692,586	1.68%	0.82%	
	Transfers	NonMandatory Tra..	688NXF	\$1,016,027	2.77%	\$35,679	0.09%	-96.49%	
	Subcategory Total		\$1,016,027	2.77%	\$35,679	0.09%	-96.49%		
	Category Total		\$1,702,948	4.64%	\$728,265	1.77%	-57.24%		
Total Expenses				\$36,732,549	100.00%	\$41,118,681	100.00%	11.94%	

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

Montana University System
 Current Unrestricted Expenditures
 FY22 Actuals to FY23 Budgeted
 Chart of Accounts: All
 Reporting Units: MSU-Billings

Fiscal Year
22

Period
14

FY Comparison
Next FY

Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY22	% of Total	Budget FY23	% of Total Budget	% Change
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$9,877,230	59.42%	\$11,260,595	60.83%	14.01%
		Contract Administrat..	611ADM	\$0	0.00%			
		Classified	611CLS	\$447,871	2.69%	\$471,505	2.55%	5.28%
		Graduate Assistan..	611GST	\$15,085	0.09%	\$38,101	0.21%	152.58%
		Contract Professio..	611PRF	\$295,150	1.78%	\$392,346	2.12%	32.93%
		Other Salaries	6120TS	\$219,221	1.32%	\$368,914	1.99%	68.28%
		Other Compensati..	6130TC	\$7,445	0.04%	\$10,500	0.06%	41.03%
		Subcategory Total		\$10,862,003	65.34%	\$12,541,961	67.75%	15.47%
	Benefits	Employee Benefits	614BEN	\$3,606,582	21.70%	\$4,576,658	24.72%	26.90%
		Other Benefits	6190TB					
		Termination Benef..	615TRB	\$13,588	0.08%	\$50,000	0.27%	267.97%
		Termination Pay	615TRP	\$142,371	0.86%	\$135,536	0.73%	-4.80%
		Subcategory Total		\$3,762,541	22.63%	\$4,762,195	25.73%	26.57%
		Category Total		\$14,624,543	87.98%	\$17,304,155	93.48%	18.32%
Operating Expenses	Operating Expenses	Communications	623COM	\$18,825	0.11%	\$15,535	0.08%	-17.48%
		Contracted Services	621SRV	\$659,826	3.97%	\$636,459	3.44%	-3.54%
		Cost of Goods Sold	629CGS					
		Other	6280TH	\$171,537	1.03%	\$139,149	0.75%	-18.88%
		Rent	625RNT	\$2,453	0.01%	\$2,450	0.01%	-0.10%
		Repairs & Mainten..	627MNT	\$18,941	0.11%	\$27,155	0.15%	43.36%
		Supplies	622SUP	\$200,107	1.20%	\$236,488	1.28%	18.18%
		Travel	624TRV	\$71,660	0.43%	\$149,576	0.81%	108.73%
	Subcategory Total		\$1,143,349	6.88%	\$1,206,812	6.52%	5.55%	
	Category Total		\$1,143,349	6.88%	\$1,206,812	6.52%	5.55%	
Capital and Transfers	Transfers	NonMandatory Tra..	688NXF	\$855,162	5.14%			
		Subcategory Total		\$855,162	5.14%			
		Category Total		\$855,162	5.14%			
Total Expenses				\$16,623,054	100.00%	\$18,510,968	100.00%	11.36%

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
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Montana University System
 Current Unrestricted Expenditures
 FY22 Actuals to FY23 Budgeted
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FY Comparison
Next FY

Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY22	% of Total	Budget FY23	% of Total Budget	% Change		
Personal Services	Salaries and Wages	Classified	611CLS	\$14,481	4.31%	\$15,744	4.33%	8.72%	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 03 Public Service Activity All Location All Fund Type All Account Type All	
		Contract Professio..	611PRF	\$198,421	59.03%	\$201,006	55.24%	1.30%		
		Other Salaries	612OTS	\$637	0.19%					
		Other Compensati..	613OTC	\$546	0.16%	\$480	0.13%	-12.05%		
	Subcategory Total				\$214,085	63.69%	\$217,230	59.70%		1.47%
	Benefits	Employee Benefits	614BEN	\$76,506	22.76%	\$89,158	24.50%	16.54%		
		Subcategory Total			\$76,506	22.76%	\$89,158	24.50%		16.54%
Category Total				\$290,590	86.46%	\$306,388	84.20%	5.44%		
Operating Expenses	Operating Expenses	Communications	623COM	\$931	0.28%	\$1,357	0.37%	45.76%		
		Contracted Services	621SRV	\$25,219	7.50%	\$27,875	7.66%	10.53%		
		Other	628OTH	\$1,269	0.38%	\$1,882	0.52%	48.32%		
		Rent	625RNT	\$375	0.11%	\$2,180	0.60%	481.33%		
		Repairs & Mainten..	627MNT	\$0	0.00%	\$6,000	1.65%			
		Supplies	622SUP	\$5,282	1.57%	\$9,386	2.58%	77.68%		
		Travel	624TRV	\$3,626	1.08%	\$0	0.00%	-100.00%		
Subcategory Total				\$36,702	10.92%	\$48,680	13.38%	32.64%		
Category Total				\$36,702	10.92%	\$48,680	13.38%	32.64%		
Capital and Transfers	Capital	Capital Equipment	631CEQ							
		Debt Service	650DBT	\$8,820	2.62%	\$8,820	2.42%	0.00%		
		Subcategory Total			\$8,820	2.62%	\$8,820	2.42%	0.00%	
Category Total				\$8,820	2.62%	\$8,820	2.42%	0.00%		
Total Expenses				\$336,112	100.00%	\$363,888	100.00%	8.26%		

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
 FY22 Actuals to FY23 Budgeted
 Chart of Accounts: All
 Reporting Units: MSU-Billings

Fiscal Year
22

Period
14

FY Comparison
Next FY

Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY22	% of Total	Budget FY23	% of Total Budget	% Change		
Personal Services	Salaries and Wages	Contract Faculty	610FAC			\$12,000	0.34%		Net/Gross Tuition Net	
		Contract Administrat..	611ADM	\$454,592	16.77%	\$584,083	16.52%	28.49%		
		Classified	611CLS	\$474,913	17.51%	\$658,846	18.63%	38.73%		
		Graduate Assistan..	611GST	\$1,160	0.04%					
		Contract Professio..	611PRF	\$793,571	29.27%	\$713,038	20.16%	-10.15%		
		Other Salaries	612OTS	\$25,215	0.93%	\$36,490	1.03%	44.72%		
		Other Compensati..	6130TC	\$0	0.00%	\$700	0.02%			
		Subcategory Total			\$1,749,450	64.52%	\$2,005,157	56.70%		14.62%
	Benefits	Employee Benefits	614BEN	\$603,194	22.25%	\$765,908	21.66%	26.98%		Ed Units or Agencies
		Termination Benef..	615TRB							
Termination Pay		615TRP	\$9,223	0.34%	\$97,233	2.75%	954.29%			
	Subcategory Total		\$612,417	22.59%	\$863,140	24.41%	40.94%	Reporting Units		
	Category Total		\$2,361,867	87.10%	\$2,868,297	81.11%	21.44%	MSU-Billings		
Operating Expenses	Operating Expenses	Communications	623COM	\$7,720	0.28%	\$12,033	0.34%	55.86%	Fund	
		Contracted Services	621SRV	\$111,209	4.10%	\$101,186	2.86%	-9.01%		
		Other	6280TH	\$17,793	0.66%	\$32,183	0.91%	80.88%		
		Rent	625RNT	\$0	0.00%	\$0	0.00%			
		Repairs & Mainten..	627MNT	\$11,170	0.41%	\$26,284	0.74%	135.31%		
		Supplies	622SUP	\$191,215	7.05%	\$371,387	10.50%	94.22%		
		Travel	624TRV	\$8,798	0.32%	\$26,236	0.74%	198.19%		
		Waivers & Scholar..	628WAV	\$1,750	0.06%	\$85,000	2.40%	4757.14%		
	Subcategory Total		\$349,655	12.90%	\$654,309	18.50%	87.13%	Org		
	Category Total		\$349,655	12.90%	\$654,309	18.50%	87.13%	All		
Capital and Transfers	Capital	Capital Equipment	631CEQ	\$0	0.00%	\$13,850	0.39%		Account	
		Subcategory Total		\$0	0.00%	\$13,850	0.39%			
		Category Total		\$0	0.00%	\$13,850	0.39%			
Total Expenses				\$2,711,522	100.00%	\$3,536,456	100.00%	30.42%	Program	

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
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 Selected FY Actual to Previous Actual
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Montana University System
 Current Unrestricted Expenditures
 FY22 Actuals to FY23 Budgeted
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FY Comparison
Next FY

Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY22	% of Total	Budget FY23	% of Total Budget	% Change		
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$18,660	0.30%	\$39,018	0.53%	109.10%	Net/Gross Tuition Net	
		Contract Administrat..	611ADM	\$136,638	2.18%	\$138,215	1.88%	1.15%		
		Classified	611CLS	\$1,060,602	16.89%	\$1,443,140	19.64%	36.07%		
		Graduate Assistan..	611GST	\$34,775	0.55%	\$24,000	0.33%	-30.98%		
		Contract Professio..	611PRF	\$1,846,675	29.40%	\$1,917,997	26.11%	3.86%		
		Other Salaries	612OTS	\$120,398	1.92%	\$143,038	1.95%	18.80%		
		Other Compensati..	6130TC	\$2,195	0.03%	\$0	0.00%	-100.00%		
	Subcategory Total				\$3,219,942	51.27%	\$3,705,408	50.44%		15.08%
	Benefits	Employee Benefits	614BEN		\$1,313,691	20.92%	\$1,610,220	21.92%		22.57%
		Other Benefits	6190TB							
Termination Pay		615TRP		\$82,029	1.31%	\$22,482	0.31%	-72.59%		
Subcategory Total				\$1,395,720	22.22%	\$1,632,702	22.22%	16.98%		
Category Total				\$4,615,662	73.49%	\$5,338,110	72.66%	15.65%		
Operating Expenses	Operating Expenses	Communications	623COM	\$315,444	5.02%	\$319,654	4.35%	1.33%	Fund All	
		Contracted Services	621SRV	\$432,617	6.89%	\$642,102	8.74%	48.42%		
		Cost of Goods Sold	629CGS							
		Other	6280TH	\$176,197	2.81%	\$201,054	2.74%	14.11%		
		Rent	625RNT	\$10,311	0.16%	\$19,930	0.27%	93.29%		
		Repairs & Mainten..	627MNT	\$35,092	0.56%	\$26,114	0.36%	-25.58%		
		Supplies	622SUP	\$235,922	3.76%	\$303,721	4.13%	28.74%		
		Travel	624TRV	\$435,481	6.93%	\$484,605	6.60%	11.28%		
Subcategory Total				\$1,641,064	26.13%	\$1,997,180	27.19%	21.70%		
Category Total				\$1,641,064	26.13%	\$1,997,180	27.19%	21.70%		
Capital and Transfers	Capital	Capital Equipment	631CEQ	\$13,091	0.21%				Location All	
		Debt Service	650DBT	\$11,000	0.18%	\$11,000	0.15%	0.00%		
	Subcategory Total				\$24,091	0.38%	\$11,000	0.15%		-54.34%
	Transfers	NonMandatory Tra..	688NXF							
Subcategory Total										
Category Total				\$24,091	0.38%	\$11,000	0.15%	-54.34%		
Total Expenses				\$6,280,817	100.00%	\$7,346,290	100.00%	16.96%	Account Type All	

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:
 Selected FY Actual to Current Budget
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 Selected FY Actual to Previous Actual
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Montana University System
 Current Unrestricted Expenditures
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FY Comparison
Next FY

Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY22	% of Total	Budget FY23	% of Total Budget	% Change	
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$16,188	0.47%	\$10,500	0.25%	-35.14%	Net/Gross Tuition Net
		Contract Administrat..	611ADM	\$760,420	22.21%	\$765,451	18.11%	0.66%	
		Classified	611CLS	\$824,314	24.08%	\$947,495	22.41%	14.94%	
		Contract Professio..	611PRF	\$731,802	21.38%	\$787,947	18.64%	7.67%	
		Other Salaries	6120TS	\$19,101	0.56%	\$24,063	0.57%	25.97%	
		Other Compensati..	6130TC	\$1,000	0.03%				
		Subcategory Total		\$2,352,826	68.73%	\$2,535,456	59.98%	7.76%	Chart of Accounts <input checked="" type="checkbox"/> MSU <input checked="" type="checkbox"/> UM
	Benefits	Employee Benefits	614BEN	\$796,359	23.26%	\$936,475	22.15%	17.59%	Ed Units or Agencies <input checked="" type="checkbox"/> Agencies <input checked="" type="checkbox"/> Ed Units
		Other Benefits	6190TB	\$823	0.02%				
		Termination Pay	615TRP	\$44,798	1.31%	\$8,993	0.21%	-79.93%	
		Subcategory Total		\$841,980	24.59%	\$945,468	22.37%	12.29%	Reporting Units MSU-Billings
		Category Total		\$3,194,805	93.32%	\$3,480,924	82.35%	8.96%	Fund All
	Operating Expenses	Operating Expenses	Communications	623COM	\$18,865	0.55%	\$27,585	0.65%	46.22%
Contracted Services			621SRV	\$348,726	10.19%	\$296,159	7.01%	-15.07%	
Other			6280TH	(\$223,841)	-6.54%	\$227,445	5.38%	-201.61%	
Rent			625RNT	\$1,904	0.06%	\$1,810	0.04%	-4.94%	
Repairs & Mainten..			627MNT	\$20,895	0.61%	\$12,220	0.29%	-41.52%	
Supplies			622SUP	\$43,924	1.28%	\$62,635	1.48%	42.60%	
Travel			624TRV	\$13,008	0.38%	\$118,402	2.80%	810.21%	
	Subcategory Total		\$223,481	6.53%	\$746,256	17.65%	233.92%	Account All	
	Category Total		\$223,481	6.53%	\$746,256	17.65%	233.92%	Program 06 Institutional Support	
Capital and Transfers	Capital	Capital Equipment	631CEQ	\$5,093	0.15%				Fund Type All
			Subcategory Total	\$5,093	0.15%				
			Category Total	\$5,093	0.15%				
Total Expenses				\$3,423,380	100.00%	\$4,227,180	100.00%	23.48%	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
 FY22 Actuals to FY23 Budgeted
 Chart of Accounts: All
 Reporting Units: MSU-Billings

Fiscal Year
22

Period
14

FY Comparison
Next FY

Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY22	% of Total	Budget FY23	% of Total Budget	% Change	
Personal Services	Salaries and Wages	Classified	611CLS	\$1,182,196	17.58%	\$1,351,277	21.06%	14.30%	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	\$193,494	2.88%	\$295,518	4.61%	52.73%	
		Other Salaries	612OTS	\$15,054	0.22%	\$65,429	1.02%	334.62%	
	Subcategory Total			\$1,390,744	20.68%	\$1,712,224	26.69%	23.12%	
	Benefits	Employee Benefits	614BEN	\$624,437	9.29%	\$824,525	12.85%	32.04%	
		Other Benefits	6190TB	(\$383)	-0.01%				
		Termination Pay	615TRP	\$4,607	0.07%	\$6,424	0.10%	39.44%	
	Subcategory Total			\$628,661	9.35%	\$830,949	12.95%	32.18%	
	Category Total			\$2,019,405	30.03%	\$2,543,173	39.64%	25.94%	
	Operating Expenses	Operating Expenses	Communications	623COM	\$17,881	0.27%	\$13,550	0.21%	
Contracted Services			621SRV	\$919,922	13.68%	\$648,992	10.12%	-29.45%	
Other			6280TH	(\$509,958)	-7.58%	(\$384,081)	-5.99%	-24.68%	
Rent			625RNT	\$165,000	2.45%	\$125,000	1.95%	-24.24%	
Repairs & Mainten..			627MNT	\$1,877,024	27.91%	\$1,483,545	23.13%	-20.96%	
Supplies			622SUP	\$79,998	1.19%	\$136,917	2.13%	71.15%	
Travel			624TRV	\$2,970	0.04%	\$4,164	0.06%	40.22%	
Utilities			626UTL	\$1,342,464	19.96%	\$1,149,322	17.92%	-14.39%	
Subcategory Total				\$3,895,300	57.93%	\$3,177,409	49.53%	-18.43%	
Category Total			\$3,895,300	57.93%	\$3,177,409	49.53%	-18.43%		
Capital and Transfers	Capital	Capital Equipment	631CEQ	\$5,000	0.07%	\$15,000	0.23%	200.00%	
		Debt Service	650DBT	\$643,917	9.58%	\$643,916	10.04%	0.00%	
	Subcategory Total			\$648,917	9.65%	\$658,916	10.27%	1.54%	
	Transfers	NonMandatory Tra..	688NXF	\$160,865	2.39%	\$35,679	0.56%	-77.82%	
		Subcategory Total			\$160,865	2.39%	\$35,679	0.56%	-77.82%
Category Total			\$809,782	12.04%	\$694,595	10.83%	-14.22%		
Total Expenses				\$6,724,487	100.00%	\$6,415,176	100.00%	-4.60%	

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
 FY22 Actuals to FY23 Budgeted
 Chart of Accounts: All
 Reporting Units: MSU-Billings

Fiscal Year
22

Period
14

FY Comparison
Next FY

Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY22	% of Total	Budget FY23	% of Total Budget	% Change
Operating Expenses	Operating Expenses	Waivers & Scholarships	628WAV	\$633,177	100.00%	\$718,722	100.00%	13.51%
		Subcategory Total		\$633,177	100.00%	\$718,722	100.00%	13.51%
	Category Total			\$633,177	100.00%	\$718,722	100.00%	13.51%
Total Expenses				\$633,177	100.00%	\$718,722	100.00%	13.51%

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 2023
 Chart of Accounts: All
 Reporting Units: MSU-Billings

Fiscal Year
 2023

Chart of Accounts
 MSU
 UM

Program	2019	2020	2021	2022	2023 Budgeted	
Instruction	\$18,516,826	\$18,024,018	\$18,766,988	\$16,623,054	\$18,510,968	Ed Units or Agencies All
Public Service	\$327,234	\$346,802	\$305,650	\$336,112	\$363,888	
Academic Support	\$3,148,074	\$3,308,460	\$3,072,452	\$2,711,522	\$3,536,456	Reporting Unit MSU-Billings
Student Services	\$5,560,661	\$5,727,742	\$6,079,073	\$6,280,817	\$7,346,290	
Institutional Support	\$3,596,231	\$3,271,713	\$3,183,696	\$3,423,380	\$4,227,180	Program All
Operation & Maintenance of Plant	\$5,956,420	\$6,346,001	\$5,284,882	\$6,724,487	\$6,415,176	
Scholarships & Fellowships	\$657,805	\$705,635	\$558,165	\$633,177	\$718,722	Fund All
Grand Total	\$37,763,250	\$37,730,370	\$37,250,906	\$36,732,549	\$41,118,681	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
 FY22 Actuals to FY23 Budgeted

Fiscal Year
22

Period
14

Aid Type	Award Type	Actual FY22	% of Total	Budget FY23	% of Total Budget	% Change
Discounts	Non resident Graduate	\$17,686	0.68%	\$32,550	1.13%	84.05%
	Non resident Undergraduate*	\$277,680	10.67%	\$274,083	9.51%	-1.30%
	Total	\$295,366	11.35%	\$306,633	10.64%	3.81%
Scholarships & Grants	MT Senior Citizen Waiver	\$7,627	0.29%	\$8,240	0.29%	8.03%
	Resident Graduate**	\$47,664	1.83%	\$40,950	1.42%	-14.09%
	Resident Undergraduate	\$32,372	1.24%	\$42,300	1.47%	30.67%
	Total	\$87,663	3.37%	\$91,490	3.17%	4.37%
Waivers	American Indian Waiver	\$406,054	15.60%	\$451,000	15.64%	11.07%
	Community College Honor Scholarship	\$26,909	1.03%	\$23,381	0.81%	-13.11%
	Dependent Waiver	\$13,695	0.53%	\$14,420	0.50%	5.29%
	Employee Waiver	\$103,522	3.98%	\$109,100	3.78%	5.39%
	Federal Yellow Ribbon Program	\$595	0.02%	\$1,030	0.04%	73.07%
	Honorably Discharged Veteran Waivr	\$16,263	0.62%	\$15,450	0.54%	-5.00%
	MUS High School Honors	\$46,314	1.78%	\$49,955	1.73%	7.86%
	Total	\$613,353	23.57%	\$664,336	23.04%	8.31%
Athletic Scholarships	Non resident Athlete	\$708,537	27.23%	\$750,273	26.02%	5.89%
	Resident Athlete	\$262,387	10.08%	\$266,630	9.25%	1.62%
	Total	\$970,924	37.31%	\$1,016,903	35.27%	4.74%
Cash Scholarships	Scholarships & Fellowships	\$634,927	24.40%	\$803,722	27.88%	26.59%
	Total	\$634,927	24.40%	\$803,722	27.88%	26.59%
Grand Total		\$2,602,233	100.00%	\$2,883,083	100.00%	10.79%

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 dictated 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.

*** Other category consists largely of UM-Missoula and Missoula College miscellaneous waivers, including both Resident and Non resident scholarships such as the Presidential and Horatio Alger scholarships, which use general funds.

Chart of Accounts: All
MSU-Billings
Budget for Auxiliary
FY23

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Auxiliary	23	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	\$297,800	\$625,297		\$625,297	\$432,411	\$217,260		\$649,671	\$37,638	\$311,063
MSUB Campus Store	\$115,234	\$282,518	\$157,033	\$439,551	\$135,964	\$303,587		\$439,551	\$19,304	\$134,538
Other Auxiliary Non-Pledg..	\$733,526	\$126,037		\$126,037	\$3,541	\$76,908	\$3,000	\$83,449	\$0	\$776,114
Other Auxiliary Pledged	\$2,472,791	\$1,116,221		\$1,116,221		\$24,400	\$1,264,080	\$1,288,480		\$2,300,532
Parking	(\$5,234)	\$333,398	\$1,851	\$335,249	\$123,649	\$211,600		\$335,249	\$27,735	\$22,501
Rentals	\$294,876	\$558,839		\$558,839	\$54,109	\$415,726		\$469,834	\$7,059	\$390,940
Student Housing	\$912,178	\$3,477,220	\$79,148	\$3,556,368	\$624,973	\$2,490,022	\$160,451	\$3,275,445	\$59,338	\$1,252,439
Student Union	\$191,916	\$602,221		\$602,221	\$250,185	\$221,517		\$471,702	\$10,441	\$332,876
Grand Total	\$5,013,087	\$7,121,751	\$238,032	\$7,359,783	\$1,624,832	\$3,961,019	\$1,427,531	\$7,013,381	\$161,515	\$5,521,003

Chart of Accounts: All
MSU-Billings
Actuals for Auxiliary
FY22

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Auxiliary	22	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	\$187,626	\$572,021		\$572,021	\$285,394	\$176,453		\$461,847	\$37,638	\$335,438
MSUB Campus Store	\$186,865	\$342,120	\$95,000	\$437,120	\$135,264	\$373,488		\$508,752	\$19,304	\$134,538
Other Auxiliary Non-Pledg..	\$631,905	\$144,036		\$144,036	\$5,676	\$33,738	\$3,000	\$42,414	\$0	\$733,526
Other Auxiliary Pledged	\$2,465,032	\$1,221,983		\$1,221,983		\$18,021	\$1,196,203	\$1,214,224		\$2,472,791
Parking	\$145,446	\$308,691		\$308,691	\$115,762	\$343,609	\$0	\$459,372	\$27,735	\$22,501
Rentals	\$357,543	\$440,244		\$440,244	\$11,758	\$491,153		\$502,911	\$7,059	\$301,935
Student Housing	\$433,435	\$3,443,360	\$214,693	\$3,658,053	\$611,940	\$2,400,127	\$167,244	\$3,179,311	\$59,338	\$971,516
Student Union	\$151,791	\$627,988		\$627,988	\$177,428	\$352,159	\$58,275	\$587,863	\$10,441	\$202,357
Grand Total	\$4,559,644	\$7,100,443	\$309,693	\$7,410,136	\$1,343,222	\$4,188,750	\$1,424,722	\$6,956,693	\$161,515	\$5,174,602

**Chart of Accounts: All
MSU-Billings
Budget for Designated
FY23**

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Designated	23	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	\$631,281	\$260,680		\$260,680	\$28,249	\$223,140		\$251,388	\$0	\$640,573
Athletics	\$124,293	\$1,242,767		\$1,242,767	\$232,458	\$1,013,073	\$3,000	\$1,248,531	\$1,317	\$119,846
Campus Sales and Service	\$1,092,715	\$3,413,916		\$3,413,916	\$1,786,425	\$1,592,565		\$3,378,990	\$166,638	\$1,294,278
Continuing Education	\$287,638	\$17,000		\$17,000	\$62,549	\$5,150		\$67,699	\$476	\$237,414
Designated Scholarships	\$2,305,130	\$275,000		\$275,000		\$275,000	\$550,000	\$825,000		\$1,755,130
F&A Sponsored Programs	\$1,805,194	\$256,333		\$256,333	\$122,401	\$54,953		\$177,354	\$4,360	\$1,888,533
Fees	\$3,499,453	\$2,698,917		\$2,698,917	\$2,025,464	\$875,042	\$8,500	\$2,909,005	\$134,701	\$3,424,066
General Designated	\$7,915,792	\$405,039		\$405,039	\$288,229	\$60,269	\$3,203,228	\$3,551,726	\$80,804	\$4,849,909
Instructional Fees	\$245,040	\$165,661		\$165,661	\$6,506	\$150,470		\$156,976	\$304	\$254,029
Sales & Service	\$1,084,352	\$1,605,658		\$1,605,658	\$1,200,521	\$417,832		\$1,618,353	\$78,676	\$1,150,333
Grand Total	\$18,990,887	\$10,340,971		\$10,340,971	\$5,752,802	\$4,667,492	\$3,764,728	\$14,185,022	\$467,276	\$15,614,112

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

Fund Type Designated	Fiscal Year 22	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	\$574,148	\$243,413		\$243,413	\$51,484	\$133,643	\$1,154	\$186,280	\$0	\$631,281
Athletics	\$396,461	\$1,480,186		\$1,480,186	\$192,929	\$1,306,425	\$253,000	\$1,752,354	\$1,317	\$125,610
Campus Sales and Service	\$760,210	\$3,681,935	\$132,579	\$3,814,515	\$1,407,653	\$2,070,876	\$3,482	\$3,482,010	\$166,638	\$1,259,352
Continuing Education	\$270,522	\$28,427		\$28,427	\$10,121	\$1,190		\$11,311	\$476	\$288,113
Designated Scholarships	\$1,812,687	\$274,750	\$494,022	\$768,772	\$1,286	\$269,543	\$5,500	\$276,329		\$2,305,130
F&A Sponsored Programs	\$1,775,918	\$249,203	\$30,310	\$279,514	\$139,427	\$68,500	\$42,310	\$250,237	\$4,360	\$1,809,554
Fees	\$2,892,266	\$2,851,577		\$2,851,577	\$1,529,939	\$705,951	\$8,500	\$2,244,390	\$134,701	\$3,634,154
General Designated	\$6,666,623	\$476,551	\$1,815,306	\$2,291,857	\$309,822	\$92,866	\$640,000	\$1,042,689	\$80,804	\$7,996,596
Instructional Fees	\$247,955	\$186,130		\$186,130	\$6,536	\$182,509		\$189,045	\$304	\$245,344
Sales & Service	\$939,374	\$1,672,620	\$13,595	\$1,686,215	\$874,535	\$665,107	\$1,595	\$1,541,237	\$78,676	\$1,163,028
Grand Total	\$16,336,163	\$11,144,793	\$2,485,813	\$13,630,605	\$4,523,731	\$5,496,610	\$955,540	\$10,975,882	\$467,276	\$19,458,162

Chart of Accounts: All
MSU-Billings
Budget for Endowments
FY23

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Endowments	23	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
 FY22**

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Endowments	22	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
FY23

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Loan Funds	23	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	\$1,651,725	\$49,823		\$49,823		\$318,312	\$47,568	\$365,880		\$1,335,668
Institutional Loan	\$141,968	\$1,029		\$1,029		\$1,029		\$1,029		\$141,968
Grand Total	\$1,793,693	\$50,852		\$50,852		\$319,341	\$47,568	\$366,909		\$1,477,636

Chart of Accounts: All
MSU-Billings
Actuals 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	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	\$2,034,465	\$75,902		\$75,902		\$399,186	\$59,456	\$458,642		\$1,651,725
Institutional Loan	\$140,173	\$2,071		\$2,071		\$276		\$276		\$141,968
Grand Total	\$2,174,638	\$77,974		\$77,974		\$399,462	\$59,456	\$458,918		\$1,793,693

Chart of Accounts: All
MSU-Billings
Budget for Plant Funds
FY23

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Plant Funds	23	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/Replacement	\$5,156,237	\$1,167,864	\$14,500	\$1,182,364	\$164,023	\$2,369,289		\$2,533,312		\$3,805,289
Retirement of Indebtedne..	\$271		\$1,222,178	\$1,222,178		\$1,222,178		\$1,222,178		\$271
Unexpended Plant	\$1,640,364	\$224,516		\$224,516	\$115,671	\$47,590		\$163,261		\$1,701,619
Grand Total	\$6,796,871	\$1,392,380	\$1,236,678	\$2,629,058	\$279,694	\$3,639,056		\$3,918,750		\$5,507,179

Chart of Accounts: All
MSU-Billings
Actuals 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	Actuals					
Reporting Fund	Beginning Balance	Revenue	Transfers In	Total Revenue	Comp & Benefits	Operating & Capital	Transfers Out	Total Expenses	Compensated Absences	Ending Fund Balance
Renewal/Replacement	\$4,120,971	\$1,786,936	\$1,107,147	\$2,894,083	\$148,297	\$1,572,289	\$138,231	\$1,858,817		\$5,156,237
Retirement of Indebtedne..	\$230	\$19,569	\$1,294,074	\$1,313,643		\$1,313,602		\$1,313,602		\$271
Unexpended Plant	\$2,220,564	\$266,000		\$266,000	\$122,426	\$723,775		\$846,201		\$1,640,364
Grand Total	\$6,341,765	\$2,072,506	\$2,401,220	\$4,473,727	\$270,723	\$3,609,666	\$138,231	\$4,018,620		\$6,796,871

Chart of Accounts: All
MSU-Billings
Budget for Restricted
FY23

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Restricted	23	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 OSP)	\$1,101,469	\$309,644		\$309,644	\$0	\$969,389		\$969,389	\$0	\$441,723
Financial Aid Programs	\$3,468	\$5,188,198		\$5,188,198	\$280,981	\$4,907,217		\$5,188,198		\$3,468
Other Restricted	\$2,289,550	\$38,000		\$38,000	\$21,247	\$16,753		\$38,000	\$0	\$2,289,550
Private Gifts & Scholarshi..	\$3,688	\$1,200,000		\$1,200,000		\$1,200,000		\$1,200,000		\$3,688
Restricted Sponsored Pro..	\$237,744	\$2,900,000		\$2,900,000	\$1,947,178	\$952,822		\$2,900,000		\$237,744
Grand Total	\$3,635,919	\$9,635,842		\$9,635,842	\$2,249,406	\$8,046,181		\$10,295,588	\$0	\$2,976,174

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

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Restricted	22	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 OSP)	\$1,225,706	\$2,929,782		\$2,929,782	\$162,150	\$1,428,574	\$1,463,296	\$3,054,019	\$0	\$1,101,469
Financial Aid Programs	\$191	\$9,592,850		\$9,592,850	\$245,997	\$9,139,166	\$204,409	\$9,589,572		\$3,468
Other Restricted	\$2,349,007	\$1,203		\$1,203	\$45,655	\$15,005		\$60,660	\$0	\$2,289,550
Private Gifts & Scholarshi..	\$5,456	\$1,145,628		\$1,145,628		\$1,147,396		\$1,147,396		\$3,688
Restricted Sponsored Pro..	\$70,868	\$3,407,830		\$3,407,830	\$2,167,183	\$1,065,358		\$3,232,541		\$246,157
Grand Total	\$3,651,228	\$17,077,292		\$17,077,292	\$2,620,985	\$12,795,498	\$1,667,705	\$17,084,188	\$0	\$3,644,332

ALL FUNDS
FTE EMPLOYEE DATA

UNIT	Montana State University Billings				
	ACTUAL FY 2022	PER- CENT	BUDGETED FY 2023	PER- CENT	INCR. (DECR.)
CURRENT UNRESTRICTED FUND:					
Contract Faculty (AY/FY)	134.44	39%	144.75	37%	7.67%
Contract Administrative	9.34	3%	10.34	3%	10.71%
Contract Professional	64.12	19%	69.86	18%	8.95%
Classified	107.64	31%	126.26	33%	17.30%
Graduate Teaching & Research Assistants (GTA & GRA)	4.50	1%	4.50	1%	0.00%
Part-Time and Other	23.99	7%	32.64	8%	36.04%
TOTAL	344.03	100%	388.35	100%	12.88%
RESTRICTED:					
Contract Faculty (AY/FY)	1.28	3%	1.28	3%	0.00%
Contract Administrative	-	0%	-	0%	0.00%
Contract Professional	13.10	32%	13.10	32%	0.00%
Classified	13.13	32%	13.13	32%	0.00%
Graduate Teaching & Research Assistants (GTA & GRA)	-	0%	-	0%	0.00%
Part-Time and Other	13.32	33%	13.32	33%	0.00%
TOTAL	40.83	100%	40.83	100%	0.00%
DESIGNATED:					
Contract Faculty (AY/FY)	0.43	1%	0.42	1%	-2.33%
Contract Administrative	-	0%	-	0%	0.00%
Contract Professional	11.04	17%	13.63	16%	23.42%
Classified	38.42	60%	54.02	65%	40.59%
Graduate Teaching & Research Assistants (GTA & GRA)	0.93	1%	0.93	1%	0.00%
Part-Time and Other	13.65	21%	13.65	17%	0.00%
TOTAL	64.47	100%	82.64	100%	28.19%
AUXILIARY:					
Contract Administrative	1.16	6%	1.16	5%	0.00%
Contract Professional	4.84	25%	6.59	26%	36.16%
Classified	7.91	41%	12.05	48%	52.35%
Graduate Teaching & Research Assistants (GTA & GRA)	-	0%	-	0%	#DIV/0!
Part-Time and Other	5.38	28%	5.38	21%	0.00%
TOTAL	19.29	100%	25.18	100%	30.54%
PLANT:					
Classified	3.90	81%	3.83	80%	-1.92%
Part-Time and Other	0.93	19%	0.93	20%	0.00%
TOTAL	4.83	100%	4.76	100%	-1.55%
TOTAL FTE:					
Contract Faculty (AY/FY)	136.15	29%	146.45	27%	7.57%
Contract Administrative	10.50	2%	11.50	2%	9.52%
Contract Professional	93.10	20%	103.18	19%	10.82%
Classified	171.00	36%	209.28	39%	22.39%
Graduate Teaching & Research Assistants (GTA & GRA)	5.43	1%	5.43	1%	0.00%
Part-Time and Other	57.27	12%	65.92	12%	15.10%
TOTAL	473.45	100%	541.75	100%	14.43%

Comments

Note: FY22 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	
1. Effective Date of Board Policy	Nov 1999 Jan 2004 Revised	May 2005 Jan 2021 Revised	Jun 1991 Mar 2020 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 & 639701	635800	
4. Financial Summary					
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 (Actual FY22)		1,689,263	110,203	768,772	
Expenditures, Transfers Out (Actual FY22)	-	(640,000)	-	(276,329)	
Fund Balance - FYE 2022 Actual	180,276	5,382,801	334,818	2,305,130	
+ Revenues, Transfers In (Estimated FY23)	-				
- Expenditures, Transfers Out (Estimated FY23)		(3,314,574)		(550,000)	
Fund Balance - FYE 2023 Estimated	180,276	2,068,227	334,818	1,755,130	
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 FY23 been submitted and approved by OCHE?	Yes				
c. Has the required documentation for the FY23 transfer out of this reserve been submitted to OCHE?		N/A			

NOTES

Building	System	Component	Comp Renew Cost (as of 6.30.21)	Description	Year to Address
PETRO HALL	Conveying (10)	Elevator/Lift (A)	2,786,420	Replace elevator.	1
PETRO HALL	Safety System (11)	Exit/Emergency Lighting/Alarms (C)	129,206	CONNECT SMOKE DETECTORS IN DORM ROOMS TO FIRE ALARM SYSTEMS.	3
RIMROCK HALL	HVAC System (7)	Heating (A)	159,666	Replace original steam boilers (well beyond EUL).	1
RIMROCK HALL	Conveying (10)	Elevator/Lift (A)	1,768,254	Replace obsolete boiler.	1
PETRO HALL and RIMROCK			250,000	Residence hall room renovations	2
P.E. BUILDING	Roof System (4)	Roof	2,300,000	New roof system	2
CAMPUS WIDE			2,400,000	Repair and replace exterior campus water main line.	2
TECHNOLOGY BUILDING	HVAC System (7)		150,000	Address HVAC problems in both buildings at City College	1
TECHNOLOGY BUILDING	HVAC System (7)		279,000	Replace AHUs and RTU	1
TECHNOLOGY BUILDING	HVAC System (7)		204,000	Replace boiler	1
P.E. BUILDING	HVAC System (7)		675,000	Replace all hv units and controls	1
LIBERAL ARTS	HVAC System (7)		600,000	Replace hvac and controls	1

**MSU Billings
Negative Fund Balance Report
For the fiscal year ended June 30, 2022**

MSU Billings had no negative fund balances in SABHRS or on the CHE operating reports to report for FY22.

MSU Billings

**Report of Funds with Negative Cash Balance for Two Consecutive Fiscal Years
For the two fiscal years ended June 30, 2022**

MSU Billings had no SABHRS funds with negative cash to report for the two consecutive years of FY21 and FY22.

REPORT ON OUTSTANDING INDEBTEDNESS

Campus: Montana State University Billings
Date: June 30, 2022

REVENUE BONDS ISSUE	ORIGINAL AMOUNT OF ISSUE	USES OF FUNDS - PROJECTS/AMOUNTS	PLEGDED REVENUES	AUDITED FY21 DEBT SERVICE RATIO	OUTSTANDING PRINCIPAL BALANCE AT JUNE 30, 2022	FY2023 PRINCIPAL & INTEREST PAYMENT	FY2024 PRINCIPAL & INTEREST PAYMENT	FY2025 PRINCIPAL & INTEREST PAYMENT	FY2026 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.	2.25	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
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	\$ 525,000	\$ 144,225	\$ 144,800	\$ 140,250	\$ 143,500
1 Series 2021H	\$ 3,090,000	Series 2021H was a refunding of 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. Series 2021H was issued in FY22 for \$3,090,000 to refund the remaining balance of the Series 2021O.	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	\$ 3,090,000	\$ 786,263	\$ 784,038	\$ 779,941	\$ 783,623

OTHER LONG TERM DEBT - SOURCE	ORIGINAL BALANCE	USES OF FUNDS - PROJECTS/AMOUNTS	REVENUE STREAM IDENTIFIED FOR REPAYMENT	JUNE 30, 2021 BALANCE	JUNE 30, 2022 BALANCE	PERCENT CHANGE FY21 TO FY22
1 Student Union Building Roof Intercap Loan	\$ 483,396	Remove/replace Student Union Building Roof	Housing net revenues	\$ 396,977	\$ 310,669	-22%
2 Replace Petro Hall Roof	\$ 376,758	Remove/replace Petro Hall Roof	Housing net revenues	\$ 154,819	\$ 116,586	-25%
3 Residence Hall Roof Intercap Loan	\$ 336,512	Remove/replace Rimrock Hall Roof	Housing net revenues	\$ 34,820	\$ 0	-100%
4 Bookstore Intercap Loans	\$ 513,046	Remodel Bookstore	Bookstore net revenues	\$ 83,791	\$ 28,097	-66%
5 SUB Mechanical Intercap Loans	\$ 1,260,881	SUB Mechanical Repairs	Auxiliary Building Fee	\$ 585,878	\$ 498,798	-15%
6 SUB AHU Intercap Loan	\$ 178,106	SUB Air Handler	Housing net revenues	\$ 1,777	\$ 0	-100%
7 LA/Library Boiler Intercap Loan	\$ 750,000	Liberal Arts and Library Building Boilers	Facilities net revenues	\$ 7,047	\$ 554,426	100%
8 Right to Use Leases	\$ 2,588,854	Right to Use Leases for Buildings, Land and Copiers	Yellowstone Public Radio revenues; Athletics revenues; Copy Center revenues; General Fund	\$ 0	\$ 1,953,970	100%

State Building Energy Conservation Program (SBECP)	USES OF FUNDS	JUNE 30, 2021 BALANCE	JUNE 30, 2022 BALANCE	PERCENT CHANGE FY21 TO FY22
1 SBECP Loans	Various energy savings projects for state-owned buildings	\$ 366,164	\$ 278,629	-24%

TOTAL OUTSTANDING DEBT at June 30, 2022 **\$ 7,356,175**