

# Montana State University Billings

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Summary	<a href="#">All Funds Summary</a>
Bud 300	<a href="#">Current Unrestricted Revenues</a>
Bud 200	<a href="#">Total Unrestricted Expenses</a> <a href="#">Instruction</a> <a href="#">Public Service</a> <a href="#">Academic Support</a> <a href="#">Student Services</a> <a href="#">Institutional Support</a> <a href="#">Operation &amp; Maintenance of Plant</a> <a href="#">Scholarships &amp; Fellowships</a>
Bud 220	<a href="#">Comparison of Expenditures by Program</a>
Bud 230	<a href="#">Statement of Waivers &amp; Scholarships</a>
Bud 400A	<a href="#">Auxiliary Funds FY 2024 Budget</a> <a href="#">Auxiliary Funds FY 2023 Actuals</a>
Bud 400D	<a href="#">Designated Funds FY 2024 Budget</a> <a href="#">Designated Funds FY 2023 Actuals</a>
Bud 400E	<a href="#">Endowment Funds FY 2024 Budget</a> <a href="#">Endowment Funds FY 2023 Actuals</a>
Bud 400L	<a href="#">Loan Funds FY 2024 Budget</a> <a href="#">Loan Funds FY 2023 Actuals</a>
Bud 400P	<a href="#">Plant Funds FY 2024 Budget</a> <a href="#">Plant Funds FY 2023 Actuals</a>
Bud 400R	<a href="#">Restricted Funds FY 2024 Budget</a> <a href="#">Restricted Funds FY 2023 Actuals</a>
CHE 113	<a href="#">FTE Employee Data</a>
CHE 114	<a href="#">BOR Reserve Funds Report</a>
CHE 115	<a href="#">Negative Fund Balance Report</a>
CHE 116	<a href="#">Negative Cash Balance Report</a>
CHE 120	<a href="#">Report on Outstanding Indebtedness</a>

**Montana State University Billings**  
**ALL FUNDS SUBJECT TO BOARD OF REGENTS APPROVAL**  
**FISCAL YEAR 2024**

Campus/Agency	Actual FY 2023	Budgeted FY 2024	Dollar Change Actual 2023 to Budgeted 2024	Percent Change Actual 2023 to Budgeted 2024
<b>Montana State University Billings:</b>				
Current Operating Unrestricted	\$ 39,861,161	\$ 41,130,080	\$ 1,268,919	3%
Current Restricted	11,154,142	10,267,116	(887,026)	-8%
Current Designated	12,715,799	13,455,067	739,268	6%
Auxiliary Enterprises	8,176,520	7,763,724	(412,796)	-5%
Loan & Endowment Funds	346,191	332,841	(13,350)	-4%
Plant Funds	3,993,481	4,575,430	581,949	15%
<b>TOTAL ALL FUNDS</b>	<b>\$ 76,247,294</b>	<b>\$ 77,524,258</b>	<b>\$ 1,276,964</b>	<b>2%</b>

**Montana University System**  
**Current Unrestricted Revenue**  
**FY23 Actuals to FY24 Budgeted**  
 Chart of Accounts: All  
 Reporting Units: MSU-Billings

Fiscal Year  
23

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 FY23	% of Total	Budget FY24	% of Total Budget	% Change	
Tuition and Fees*	Admissions Fees	515ADM	\$11,444	0.03%	\$9,800	0.02%	-14.37%	Net/Gross Tuition Net
	Non resident Tuition	505NON	\$1,130,461	2.84%	\$1,197,452	2.91%	5.93%	
	Program Tuition & Fees	520PRG	\$149,715	0.38%	\$155,425	0.38%	3.81%	Chart of Accounts
	Registration Fee	515REG	\$218,362	0.55%	\$216,060	0.53%	-1.05%	<input checked="" type="checkbox"/> MSU
	Resident Tuition	500RES	\$9,715,429	24.37%	\$10,023,651	24.37%	3.17%	<input checked="" type="checkbox"/> UM
	WUE Tuition	505WUE	\$1,372,461	3.44%	\$1,427,963	3.47%	4.04%	Ed Units or Agencies
	<b>Category Total</b>		<b>\$12,597,872</b>	<b>31.61%</b>	<b>\$13,030,351</b>	<b>31.68%</b>	<b>3.43%</b>	<input checked="" type="checkbox"/> Agencies
State Allocations	Hi Ed General Fund Reven..	555GEN	\$21,246,281	53.30%	\$21,002,747	51.06%	-1.15%	<input checked="" type="checkbox"/> Ed Units
	Hi Ed Millage Revenue	555MIL	\$3,009,144	7.55%	\$4,296,145	10.45%	42.77%	Reporting Units
	MUS Retirement Plan	555SPE	\$128,053	0.32%	\$132,355	0.32%	3.36%	MSU-Billings
	Other OCHE/State Funding	555SPE	\$444,189	1.11%	\$125,452	0.31%	-71.76%	Fund All
<b>Category Total</b>		<b>\$24,827,667</b>	<b>62.29%</b>	<b>\$25,556,699</b>	<b>62.14%</b>	<b>2.94%</b>	Org All	
Other Revenues	Continuing Education	535CED	\$0	0.00%				Account All
	Course Fees	530CRS	\$41,499	0.10%	\$41,000	0.10%	-1.20%	
	Financial Aid	562FNA	\$40,914	0.10%	\$18,987	0.05%	-53.59%	Program All
	Investments	540INV	\$54,640	0.14%	\$23,489	0.06%	-57.01%	
	Other Revenue	580OTH	\$633,133	1.59%	\$30,360	0.07%	-95.20%	Activity All
	Other Student Fees	532OSF	\$97,498	0.24%	\$95,000	0.23%	-2.56%	Location All
<b>Category Total</b>		<b>\$867,684</b>	<b>2.18%</b>	<b>\$208,836</b>	<b>0.51%</b>	<b>-75.93%</b>		
Transfers	Non Mandatory Transfer In	557NMX	\$1,566,795	3.93%	\$2,334,194	5.68%	48.98%	Fund Type All
	<b>Category Total</b>		<b>\$1,566,795</b>	<b>3.93%</b>	<b>\$2,334,194</b>	<b>5.68%</b>	<b>48.98%</b>	
<b>Total Revenue</b>		<b>\$39,860,017</b>	<b>100.00%</b>	<b>\$41,130,080</b>	<b>100.00%</b>	<b>3.19%</b>	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  
 FY23 Actuals to FY24 Budgeted  
 Chart of Accounts: All  
 Reporting Units: MSU-Billings

Fiscal Year  
23

Period  
14

FY Comparison  
Next FY

Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY23	% of Total	Budget FY24	% of Total Budget	% Change		
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$10,482,321	26.30%	\$11,853,165	28.82%	13.08%	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	\$1,398,721	3.51%	\$1,685,355	4.10%	20.49%		
		Classified	611CLS	\$4,466,791	11.21%	\$4,934,794	12.00%	10.48%		
		Graduate Assistan..	611GST	\$40,034	0.10%	\$57,601	0.14%	43.88%		
		Contract Professio..	611PRF	\$4,076,628	10.23%	\$4,053,442	9.86%	-0.57%		
		Other Salaries	612OTS	\$439,893	1.10%	\$526,038	1.28%	19.58%		
		Other Compensati..	6130TC	\$382,390	0.96%	\$6,680	0.02%	-98.25%		
	<b>Subcategory Total</b>				<b>\$21,286,778</b>	<b>53.40%</b>	<b>\$23,117,076</b>	<b>56.20%</b>		<b>8.60%</b>
	Benefits	Employee Benefits	614BEN	\$8,012,049	20.10%	\$9,015,356	21.92%	12.52%		
		Other Benefits	6190TB	\$14,610	0.04%					
		Termination Benef..	615TRB	\$0	0.00%	\$50,000	0.12%			
		Termination Pay	615TRP	\$364,722	0.91%	\$270,668	0.66%	-25.79%		
	<b>Subcategory Total</b>				<b>\$8,391,381</b>	<b>21.05%</b>	<b>\$9,336,024</b>	<b>22.70%</b>		<b>11.26%</b>
	<b>Category Total</b>				<b>\$29,678,159</b>	<b>74.45%</b>	<b>\$32,453,101</b>	<b>78.90%</b>		<b>9.35%</b>
Operating Expenses	Operating Expenses	Communications	623COM	\$347,065	0.87%	\$368,608	0.90%	6.21%		
		Contracted Services	621SRV	\$2,541,113	6.37%	\$1,776,223	4.32%	-30.10%		
		Other	6280TH	\$199,038	0.50%	\$228,916	0.56%	15.01%		
		Rent	625RNT	\$162,023	0.41%	\$162,370	0.39%	0.21%		
		Repairs & Mainten..	627MNT	\$1,323,591	3.32%	\$1,329,948	3.23%	0.48%		
		Supplies	622SUP	\$929,511	2.33%	\$1,157,242	2.81%	24.50%		
		Travel	624TRV	\$605,017	1.52%	\$632,154	1.54%	4.49%		
		Utilities	626UTL	\$1,505,803	3.78%	\$1,464,549	3.56%	-2.74%		
		Waivers & Scholar..	628WAV	\$813,636	2.04%	\$832,390	2.02%	2.31%		
		<b>Subcategory Total</b>				<b>\$8,426,796</b>	<b>21.14%</b>	<b>\$7,952,400</b>	<b>19.33%</b>	<b>-5.63%</b>
<b>Category Total</b>				<b>\$8,426,796</b>	<b>21.14%</b>	<b>\$7,952,400</b>	<b>19.33%</b>	<b>-5.63%</b>		
Capital and Transfers	Capital	Capital Building	643CBL	\$0	0.00%					
		Capital Equipment	631CEQ	\$26,941	0.07%	\$2,876	0.01%	-89.32%		
		Debt Service	650DBT	\$651,390	1.63%	\$651,980	1.59%	0.09%		
		<b>Subcategory Total</b>				<b>\$678,331</b>	<b>1.70%</b>	<b>\$654,856</b>	<b>1.59%</b>	<b>-3.46%</b>
	Transfers	NonMandatory Tra..	688NXF	\$1,077,865	2.70%	\$69,724	0.17%	-93.53%		
<b>Subcategory Total</b>				<b>\$1,077,865</b>	<b>2.70%</b>	<b>\$69,724</b>	<b>0.17%</b>	<b>-93.53%</b>		
<b>Category Total</b>				<b>\$1,756,196</b>	<b>4.41%</b>	<b>\$724,580</b>	<b>1.76%</b>	<b>-58.74%</b>		
<b>Total Expenses</b>				<b>\$39,861,151</b>	<b>100.00%</b>	<b>\$41,130,080</b>	<b>100.00%</b>	<b>3.18%</b>		

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  
 FY23 Actuals to FY24 Budgeted  
 Chart of Accounts: All  
 Reporting Units: MSU-Billings

Fiscal Year  
23

Period  
14

FY Comparison  
Next FY

Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY23	% of Total	Budget FY24	% of Total Budget	% Change		
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$10,461,846	57.68%	\$11,790,047	61.61%	12.70%	Net/Gross Tuition Net	
		Contract Administrat..	611ADM	\$0	0.00%					
		Classified	611CLS	\$437,508	2.41%	\$459,044	2.40%	4.92%		
		Graduate Assistan..	611GST	\$16,338	0.09%	\$38,101	0.20%	133.21%		
		Contract Professio..	611PRF	\$332,313	1.83%	\$341,900	1.79%	2.88%		
		Other Salaries	6120TS	\$217,240	1.20%	\$309,288	1.62%	42.37%		
		Other Compensati..	6130TC	\$208,317	1.15%	\$5,500	0.03%	-97.36%		
	<b>Subcategory Total</b>				<b>\$11,673,561</b>	<b>64.36%</b>	<b>\$12,943,880</b>	<b>67.64%</b>		<b>10.88%</b>
	Benefits	Employee Benefits	614BEN	\$4,167,210	22.97%	\$4,667,355	24.39%	12.00%		
		Other Benefits	6190TB	(\$1,681)	-0.01%					
		Termination Benef..	615TRB	\$0	0.00%	\$50,000	0.26%			
		Termination Pay	615TRP	\$161,400	0.89%	\$135,536	0.71%	-16.02%		
	<b>Subcategory Total</b>				<b>\$4,326,930</b>	<b>23.85%</b>	<b>\$4,852,891</b>	<b>25.36%</b>		<b>12.16%</b>
	<b>Category Total</b>				<b>\$16,000,491</b>	<b>88.21%</b>	<b>\$17,796,772</b>	<b>93.00%</b>		<b>11.23%</b>
Operating Expenses	Operating Expenses	Communications	623COM	\$10,102	0.06%	\$11,912	0.06%	17.91%		
		Contracted Services	621SRV	\$711,307	3.92%	\$623,850	3.26%	-12.30%		
		Other	6280TH	\$176,306	0.97%	\$164,163	0.86%	-6.89%		
		Rent	625RNT	\$4,251	0.02%	\$2,450	0.01%	-42.37%		
		Repairs & Mainten..	627MNT	\$26,114	0.14%	\$32,230	0.17%	23.42%		
		Supplies	622SUP	\$167,393	0.92%	\$338,703	1.77%	102.34%		
		Travel	624TRV	\$107,357	0.59%	\$147,355	0.77%	37.26%		
		Waivers & Scholar..	628WAV	\$3,600	0.02%					
<b>Subcategory Total</b>				<b>\$1,206,430</b>	<b>6.65%</b>	<b>\$1,320,664</b>	<b>6.90%</b>	<b>9.47%</b>		
<b>Category Total</b>				<b>\$1,206,430</b>	<b>6.65%</b>	<b>\$1,320,664</b>	<b>6.90%</b>	<b>9.47%</b>		
Capital and Transfers	Transfers	NonMandatory Tra..	688NXF	\$932,209	5.14%	\$19,724	0.10%	-97.88%		
		<b>Subcategory Total</b>				<b>\$932,209</b>	<b>5.14%</b>	<b>\$19,724</b>	<b>0.10%</b>	<b>-97.88%</b>
<b>Category Total</b>				<b>\$932,209</b>	<b>5.14%</b>	<b>\$19,724</b>	<b>0.10%</b>	<b>-97.88%</b>		
<b>Total Expenses</b>				<b>\$18,139,130</b>	<b>100.00%</b>	<b>\$19,137,159</b>	<b>100.00%</b>	<b>5.50%</b>		

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  
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Montana University System  
 Current Unrestricted Expenditures  
 FY23 Actuals to FY24 Budgeted  
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Fiscal Year  
23

Period  
14

FY Comparison  
Next FY

Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY23	% of Total	Budget FY24	% of Total Budget	% Change		
Personal Services	Salaries and Wages	Classified	611CLS	\$17,999	5.31%	\$20,327	5.39%	12.93%	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	\$188,413	55.64%	\$209,967	55.71%	11.44%		
		Other Salaries	612OTS							
		Other Compensati..	6130TC	\$3,082	0.91%	\$480	0.13%	-84.42%		
	<b>Subcategory Total</b>				<b>\$209,494</b>	<b>61.86%</b>	<b>\$230,774</b>	<b>61.23%</b>		<b>10.16%</b>
	Benefits	Employee Benefits	614BEN	\$76,568	22.61%	\$91,650	24.32%	19.70%		
		Termination Pay	615TRP	\$329	0.10%					
		<b>Subcategory Total</b>			<b>\$76,897</b>	<b>22.71%</b>	<b>\$91,650</b>	<b>24.32%</b>		<b>19.18%</b>
	<b>Category Total</b>			<b>\$286,391</b>	<b>84.57%</b>	<b>\$322,424</b>	<b>85.55%</b>	<b>12.58%</b>		
	Operating Expenses	Operating Expenses	Communications	623COM	\$542	0.16%	\$1,357	0.36%		150.37%
Contracted Services			621SRV	\$27,122	8.01%	\$27,875	7.40%	2.77%		
Other			6280TH	\$939	0.28%	\$1,450	0.38%	54.38%		
Rent			625RNT	\$0	0.00%	\$2,180	0.58%			
Repairs & Mainten..			627MNT	\$510	0.15%	\$6,000	1.59%	1075.62%		
Supplies			622SUP	\$11,638	3.44%	\$6,795	1.80%	-41.61%		
Travel			624TRV	\$2,692	0.79%					
<b>Subcategory Total</b>			<b>\$43,444</b>	<b>12.83%</b>	<b>\$45,657</b>	<b>12.11%</b>	<b>5.09%</b>			
<b>Category Total</b>			<b>\$43,444</b>	<b>12.83%</b>	<b>\$45,657</b>	<b>12.11%</b>	<b>5.09%</b>			
Capital and Transfers	Capital	Debt Service	650DBT	\$8,820	2.60%	\$8,820	2.34%	0.00%		
		<b>Subcategory Total</b>			<b>\$8,820</b>	<b>2.60%</b>	<b>\$8,820</b>	<b>2.34%</b>	<b>0.00%</b>	
		<b>Category Total</b>			<b>\$8,820</b>	<b>2.60%</b>	<b>\$8,820</b>	<b>2.34%</b>	<b>0.00%</b>	
<b>Total Expenses</b>				<b>\$338,655</b>	<b>100.00%</b>	<b>\$376,901</b>	<b>100.00%</b>	<b>11.29%</b>		

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 Selected FY Actual to Previous Actual  
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Fiscal Year  
23

Period  
14

FY Comparison  
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Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY23	% of Total	Budget FY24	% of Total Budget	% Change		
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$10,175	0.32%	\$22,000	0.60%	116.22%	Net/Gross Tuition Net	
		Contract Administrat..	611ADM	\$487,250	15.27%	\$736,775	20.06%	51.21%		
		Classified	611CLS	\$615,476	19.29%	\$724,730	19.74%	17.75%	Chart of Accounts <input checked="" type="checkbox"/> MSU <input checked="" type="checkbox"/> UM	
		Graduate Assistan..	611GST	\$5,168	0.16%					
		Contract Professio..	611PRF	\$750,887	23.53%	\$568,549	15.48%	-24.28%		
		Other Salaries	6120TS	\$35,097	1.10%	\$48,930	1.33%	39.41%	Ed Units or Agencies <input checked="" type="checkbox"/> Agencies <input checked="" type="checkbox"/> Ed Units	
		Other Compensati..	6130TC	\$29,910	0.94%	\$700	0.02%	-97.66%		
	<b>Subcategory Total</b>				<b>\$1,933,964</b>	<b>60.61%</b>	<b>\$2,101,685</b>	<b>57.24%</b>	<b>8.67%</b>	
	Benefits	Employee Benefits	614BEN		\$736,987	23.10%	\$817,397	22.26%	10.91%	Reporting Units MSU-Billings
		Other Benefits	6190TB		\$18,107	0.57%				
Termination Pay		615TRP		\$64,173	2.01%	\$97,233	2.65%	51.52%		
<b>Subcategory Total</b>				<b>\$819,267</b>	<b>25.67%</b>	<b>\$914,629</b>	<b>24.91%</b>	<b>11.64%</b>	Fund All	
<b>Category Total</b>				<b>\$2,753,231</b>	<b>86.28%</b>	<b>\$3,016,314</b>	<b>82.14%</b>	<b>9.56%</b>	Org All	
Operating Expenses	Operating Expenses	Communications	623COM	\$8,035	0.25%	\$9,645	0.26%	20.04%	Account All	
		Contracted Services	621SRV	\$93,626	2.93%	\$108,935	2.97%	16.35%		
		Other	6280TH	\$34,908	1.09%	\$29,517	0.80%	-15.44%	Program 04 Academic Support	
		Rent	625RNT	\$355	0.01%					
		Repairs & Mainten..	627MNT	\$7,351	0.23%	\$21,183	0.58%	188.16%		
		Supplies	622SUP	\$244,385	7.66%	\$362,905	9.88%	48.50%	Activity All	
		Travel	624TRV	\$15,598	0.49%	\$35,631	0.97%	128.44%		
		Waivers & Scholar..	628WAV	\$33,269	1.04%	\$85,000	2.31%	155.50%	Location All	
<b>Subcategory Total</b>				<b>\$437,526</b>	<b>13.71%</b>	<b>\$652,815</b>	<b>17.78%</b>	<b>49.21%</b>		
<b>Category Total</b>				<b>\$437,526</b>	<b>13.71%</b>	<b>\$652,815</b>	<b>17.78%</b>	<b>49.21%</b>	Fund Type All	
Capital and Transfers	Capital	Capital Building	643CBL	\$0	0.00%				Account Type All	
		Capital Equipment	631CEQ	\$301	0.01%	\$2,876	0.08%	854.75%		
		<b>Subcategory Total</b>				<b>\$301</b>	<b>0.01%</b>	<b>\$2,876</b>	<b>0.08%</b>	<b>854.75%</b>
<b>Category Total</b>				<b>\$301</b>	<b>0.01%</b>	<b>\$2,876</b>	<b>0.08%</b>	<b>854.75%</b>		
<b>Total Expenses</b>				<b>\$3,191,058</b>	<b>100.00%</b>	<b>\$3,672,006</b>	<b>100.00%</b>	<b>15.07%</b>		

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  
 FY23 Actuals to FY24 Budgeted  
 Chart of Accounts: All  
 Reporting Units: MSU-Billings

Fiscal Year  
23

Period  
14

FY Comparison  
Next FY

Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY23	% of Total	Budget FY24	% of Total Budget	% Change	
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$0	0.00%	\$30,618	0.43%		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 05 Student Services  Activity All  Location All  Fund Type All  Account Type All
		Contract Administrat..	611ADM	\$138,215	1.99%	\$144,178	2.00%	4.31%	
		Classified	611CLS	\$1,264,750	18.18%	\$1,429,594	19.85%	13.03%	
		Graduate Assistan..	611GST	\$18,528	0.27%	\$19,500	0.27%	5.24%	
		Contract Professio..	611PRF	\$1,870,259	26.89%	\$1,983,747	27.54%	6.07%	
		Other Salaries	612OTS	\$146,144	2.10%	\$119,432	1.66%	-18.28%	
		Other Compensati..	6130TC	\$68,657	0.99%	\$0	0.00%	-100.00%	
	<b>Subcategory Total</b>			<b>\$3,506,553</b>	<b>50.42%</b>	<b>\$3,727,070</b>	<b>51.74%</b>	<b>6.29%</b>	
	Benefits	Employee Benefits	614BEN	\$1,457,289	20.95%	\$1,666,112	23.13%	14.33%	
		Other Benefits	6190TB	\$0	0.00%				
Termination Pay		615TRP	\$80,986	1.16%	\$22,482	0.31%	-72.24%		
<b>Subcategory Total</b>			<b>\$1,538,275</b>	<b>22.12%</b>	<b>\$1,688,595</b>	<b>23.44%</b>	<b>9.77%</b>		
<b>Category Total</b>			<b>\$5,044,828</b>	<b>72.53%</b>	<b>\$5,415,665</b>	<b>75.18%</b>	<b>7.35%</b>		
Operating Expenses	Operating Expenses	Communications	623COM	\$272,339	3.92%	\$292,929	4.07%	7.56%	
		Contracted Services	621SRV	\$693,279	9.97%	\$645,408	8.96%	-6.90%	
		Other	6280TH	\$166,933	2.40%	\$191,132	2.65%	14.50%	
		Rent	625RNT	\$28,763	0.41%	\$30,930	0.43%	7.53%	
		Repairs & Mainten..	627MNT	\$21,696	0.31%	\$35,264	0.49%	62.53%	
		Supplies	622SUP	\$251,657	3.62%	\$262,693	3.65%	4.39%	
		Travel	624TRV	\$453,950	6.53%	\$329,755	4.58%	-27.36%	
<b>Subcategory Total</b>			<b>\$1,888,618</b>	<b>27.15%</b>	<b>\$1,788,110</b>	<b>24.82%</b>	<b>-5.32%</b>		
<b>Category Total</b>			<b>\$1,888,618</b>	<b>27.15%</b>	<b>\$1,788,110</b>	<b>24.82%</b>	<b>-5.32%</b>		
Capital and Transfers	Capital	Capital Equipment	631CEQ	\$21,640	0.31%				
		Debt Service	650DBT	\$0	0.00%				
		<b>Subcategory Total</b>			<b>\$21,640</b>	<b>0.31%</b>			
<b>Category Total</b>			<b>\$21,640</b>	<b>0.31%</b>					
<b>Total Expenses</b>				<b>\$6,955,085</b>	<b>100.00%</b>	<b>\$7,203,775</b>	<b>100.00%</b>	<b>3.58%</b>	



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  
 FY23 Actuals to FY24 Budgeted  
 Chart of Accounts: All  
 Reporting Units: MSU-Billings

Fiscal Year  
23

Period  
14

FY Comparison  
Next FY

Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY23	% of Total	Budget FY24	% of Total Budget	% Change		
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$10,300	0.27%	\$10,500	0.26%	1.94%	Net/Gross Tuition Net	
		Contract Administrat..	611ADM	\$773,256	20.63%	\$804,401	19.61%	4.03%		
		Classified	611CLS	\$876,669	23.39%	\$937,617	22.86%	6.95%	Chart of Accounts <input checked="" type="checkbox"/> MSU <input checked="" type="checkbox"/> UM	
		Contract Professio..	611PRF	\$664,569	17.73%	\$700,114	17.07%	5.35%		
		Other Salaries	6120TS	\$20,770	0.55%	\$23,262	0.57%	12.00%	Ed Units or Agencies <input checked="" type="checkbox"/> Agencies <input checked="" type="checkbox"/> Ed Units	
		Other Compensati..	6130TC	\$34,110	0.91%	\$0	0.00%	-100.00%		
	<b>Subcategory Total</b>				<b>\$2,379,674</b>	<b>63.50%</b>	<b>\$2,475,895</b>	<b>60.36%</b>	<b>4.04%</b>	Reporting Units MSU-Billings
	Benefits	Employee Benefits	614BEN	\$828,887	22.12%	\$901,555	21.98%	8.77%		
		Other Benefits	6190TB	(\$1,696)	-0.05%					
		Termination Pay	615TRP	\$36,591	0.98%	\$8,993	0.22%	-75.42%		
<b>Subcategory Total</b>				<b>\$863,782</b>	<b>23.05%</b>	<b>\$910,548</b>	<b>22.20%</b>	<b>5.41%</b>	Fund All	
<b>Category Total</b>				<b>\$3,243,456</b>	<b>86.55%</b>	<b>\$3,386,443</b>	<b>82.56%</b>	<b>4.41%</b>		
Operating Expenses	Operating Expenses	Communications	623COM	\$27,306	0.73%	\$27,715	0.68%	1.50%	Org All	
		Contracted Services	621SRV	\$264,743	7.06%	\$275,326	6.71%	4.00%		
		Other	6280TH	\$123,846	3.30%	\$220,885	5.39%	78.35%	Account All	
		Rent	625RNT	\$2,612	0.07%	\$1,810	0.04%	-30.71%		
		Repairs & Mainten..	627MNT	\$5,746	0.15%	\$11,800	0.29%	105.35%	Program 06 Institutional Support	
		Supplies	622SUP	\$54,531	1.46%	\$61,627	1.50%	13.01%		
		Travel	624TRV	\$25,420	0.68%	\$116,102	2.83%	356.73%		
<b>Subcategory Total</b>				<b>\$504,204</b>	<b>13.45%</b>	<b>\$715,265</b>	<b>17.44%</b>	<b>41.86%</b>	Activity All	
<b>Category Total</b>				<b>\$504,204</b>	<b>13.45%</b>	<b>\$715,265</b>	<b>17.44%</b>	<b>41.86%</b>		
Capital and Transfers	Capital	Capital Equipment	631CEQ						Fund Type All	
		<b>Subcategory Total</b>								
<b>Category Total</b>									Account Type All	
<b>Total Expenses</b>				<b>\$3,747,660</b>	<b>100.00%</b>	<b>\$4,101,707</b>	<b>100.00%</b>	<b>9.45%</b>		

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  
 FY23 Actuals to FY24 Budgeted  
 Chart of Accounts: All  
 Reporting Units: MSU-Billings

Fiscal Year  
23

Period  
14

FY Comparison  
Next FY

Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY23	% of Total	Budget FY24	% of Total Budget	% Change	
Personal Services	Salaries and Wages	Classified	611CLS	\$1,254,389	18.69%	\$1,363,481	23.14%	8.70%	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	\$270,187	4.02%	\$249,165	4.23%	-7.78%	
		Other Salaries	6120TS	\$20,643	0.31%	\$25,126	0.43%	21.72%	
		Other Compensati..	6130TC	\$38,314	0.57%				
		<b>Subcategory Total</b>		<b>\$1,583,532</b>	<b>23.59%</b>	<b>\$1,637,772</b>	<b>27.80%</b>	<b>3.43%</b>	
	Benefits	Employee Benefits	614BEN	\$745,109	11.10%	\$871,288	14.79%	16.93%	
		Other Benefits	6190TB	(\$120)	-0.00%				
		Termination Pay	615TRP	\$21,241	0.32%	\$6,424	0.11%	-69.76%	
		<b>Subcategory Total</b>		<b>\$766,230</b>	<b>11.41%</b>	<b>\$877,712</b>	<b>14.90%</b>	<b>14.55%</b>	
	<b>Category Total</b>			<b>\$2,349,762</b>	<b>35.00%</b>	<b>\$2,515,484</b>	<b>42.70%</b>	<b>7.05%</b>	
Operating Expenses	Operating Expenses	Communications	623COM	\$28,740	0.43%	\$25,050	0.43%	-12.84%	
		Contracted Services	621SRV	\$751,035	11.19%	\$94,829	1.61%	-87.37%	
		Other	6280TH	(\$303,895)	-4.53%	(\$378,231)	-6.42%	24.46%	
		Rent	625RNT	\$126,042	1.88%	\$125,000	2.12%	-0.83%	
		Repairs & Mainten..	627MNT	\$1,262,173	18.80%	\$1,223,471	20.77%	-3.07%	
		Supplies	622SUP	\$199,907	2.98%	\$124,519	2.11%	-37.71%	
		Travel	624TRV	\$0	0.00%	\$3,311	0.06%		
		Utilities	626UTL	\$1,505,803	22.43%	\$1,464,549	24.86%	-2.74%	
<b>Subcategory Total</b>			<b>\$3,569,807</b>	<b>53.18%</b>	<b>\$2,682,498</b>	<b>45.53%</b>	<b>-24.86%</b>		
<b>Category Total</b>			<b>\$3,569,807</b>	<b>53.18%</b>	<b>\$2,682,498</b>	<b>45.53%</b>	<b>-24.86%</b>		
Capital and Transfers	Capital	Capital Equipment	631CEQ	\$5,000	0.07%				
		Debt Service	650DBT	\$642,570	9.57%	\$643,160	10.92%	0.09%	
	<b>Subcategory Total</b>			<b>\$647,570</b>	<b>9.65%</b>	<b>\$643,160</b>	<b>10.92%</b>	<b>-0.68%</b>	
	Transfers	NonMandatory Tra..	688NXF	\$145,656	2.17%	\$50,000	0.85%	-65.67%	
<b>Subcategory Total</b>			<b>\$145,656</b>	<b>2.17%</b>	<b>\$50,000</b>	<b>0.85%</b>	<b>-65.67%</b>		
<b>Category Total</b>			<b>\$793,226</b>	<b>11.82%</b>	<b>\$693,160</b>	<b>11.77%</b>	<b>-12.62%</b>		
<b>Total Expenses</b>				<b>\$6,712,794</b>	<b>100.00%</b>	<b>\$5,891,142</b>	<b>100.00%</b>	<b>-12.24%</b>	

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  
 FY23 Actuals to FY24 Budgeted  
 Chart of Accounts: All  
 Reporting Units: MSU-Billings

Fiscal Year  
 23

Period  
 14

FY Comparison  
 Next FY

Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY23	% of Total	Budget FY24	% of Total Budget	% Change	
Operating Expenses	Operating Expenses	Waivers & Scholarships	628WAV	\$776,767	100.00%	\$747,390	100.00%	-3.78%	Net/Gross Tuition Net
		<b>Subcategory Total</b>		<b>\$776,767</b>	<b>100.00%</b>	<b>\$747,390</b>	<b>100.00%</b>	<b>-3.78%</b>	Chart of Accounts <input checked="" type="checkbox"/> MSU <input checked="" type="checkbox"/> UM
	<b>Category Total</b>		<b>\$776,767</b>	<b>100.00%</b>	<b>\$747,390</b>	<b>100.00%</b>	<b>-3.78%</b>	Ed Units or Agencies <input checked="" type="checkbox"/> Agencies <input checked="" type="checkbox"/> Ed Units	
<b>Total Expenses</b>		<b>\$776,767</b>	<b>100.00%</b>	<b>\$747,390</b>	<b>100.00%</b>	<b>-3.78%</b>	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 2024  
 Chart of Accounts: All  
 Reporting Units: MSU-Billings

Fiscal Year  
 2024

Chart of Accounts  
 MSU  
 UM

Program	2020	2021	2022	2023	2024 Budgeted	
Instruction	\$18,024,018	\$18,766,988	\$16,623,054	\$18,139,130	\$19,137,159	Ed Units or Agencies All
Public Service	\$346,802	\$305,650	\$336,112	\$338,655	\$376,901	
Academic Support	\$3,308,460	\$3,072,452	\$2,711,522	\$3,191,058	\$3,672,006	Reporting Unit MSU-Billings
Student Services	\$5,727,742	\$6,079,073	\$6,280,817	\$6,955,085	\$7,203,775	
Institutional Support	\$3,271,713	\$3,183,696	\$3,423,380	\$3,747,660	\$4,101,707	Program All
Operation & Maintenance of Plant	\$6,346,001	\$5,284,882	\$6,724,487	\$6,712,794	\$5,891,142	
Scholarships & Fellowships	\$705,635	\$558,165	\$633,177	\$776,767	\$747,390	Fund All
<b>Grand Total</b>	<b>\$37,730,370</b>	<b>\$37,250,906</b>	<b>\$36,732,549</b>	<b>\$39,861,151</b>	<b>\$41,130,080</b>	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  
 FY23 Actuals to FY24 Budgeted

Fiscal Year  
23

Period  
14

Aid Type	Award Type	Actual FY23	% of Total	Budget FY24	% of Total Budget	% Change
Discounts	Non resident Graduate	\$1,732	0.06%	\$32,550	1.11%	1779.33%
	Non resident Undergraduate*	\$312,379	11.04%	\$298,483	10.19%	-4.45%
	<b>Total</b>	<b>\$314,111</b>	<b>11.10%</b>	<b>\$331,033</b>	<b>11.30%</b>	<b>5.39%</b>
Scholarships & Grants	MT Senior Citizen Waiver	\$8,549	0.30%	\$8,570	0.29%	0.25%
	Resident Graduate**	\$57,043	2.02%	\$46,950	1.60%	-17.69%
	Resident Undergraduate	\$0	0.00%	\$2,300	0.08%	
	<b>Total</b>	<b>\$65,592</b>	<b>2.32%</b>	<b>\$57,820</b>	<b>1.97%</b>	<b>-11.85%</b>
Waivers	American Indian Waiver	\$508,951	17.98%	\$500,000	17.07%	-1.76%
	Community College Honor Scholarship	\$22,715	0.80%	\$24,316	0.83%	7.05%
	Dependent Waiver	\$17,398	0.61%	\$18,000	0.61%	3.46%
	Employee Waiver	\$94,238	3.33%	\$100,000	3.41%	6.11%
	Federal Yellow Ribbon Program	\$2,394	0.08%	\$1,030	0.04%	-56.97%
	Honorably Discharged Veteran Waivr	\$8,793	0.31%	\$15,450	0.53%	75.70%
	MT National Guard Tuition Waiver	\$53,552	1.89%	\$41,600	1.42%	-22.32%
	MUS High School Honors	\$32,576	1.15%	\$49,955	1.71%	53.35%
	<b>Total</b>	<b>\$740,617</b>	<b>26.17%</b>	<b>\$750,351</b>	<b>25.61%</b>	<b>1.31%</b>
Athletic Scholarships	Non resident Athlete	\$677,808	23.95%	\$691,273	23.60%	1.99%
	Resident Athlete	\$218,410	7.72%	\$266,630	9.10%	22.08%
	<b>Total</b>	<b>\$896,217</b>	<b>31.67%</b>	<b>\$957,903</b>	<b>32.70%</b>	<b>6.88%</b>
Cash Scholarships	Scholarships & Fellowships	\$813,636	28.75%	\$832,390	28.41%	2.31%
	<b>Total</b>	<b>\$813,636</b>	<b>28.75%</b>	<b>\$832,390</b>	<b>28.41%</b>	<b>2.31%</b>
<b>Grand Total</b>		<b>\$2,830,173</b>	<b>100.00%</b>	<b>\$2,929,497</b>	<b>100.00%</b>	<b>3.51%</b>

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  
FY24

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Auxiliary	24	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	\$305,360	\$639,161		\$639,161	\$479,694	\$225,652		\$705,346	\$40,610	\$279,785
MSUB Campus Store	\$63,745	\$294,554	\$112,674	\$407,228	\$88,352	\$318,876		\$407,228	\$18,871	\$82,617
Other Auxiliary Non-Pledg..	\$871,817	\$143,161		\$143,161	\$3,541	\$77,954	\$3,000	\$84,495	\$0	\$930,483
Other Auxiliary Pledged	\$2,308,061	\$1,198,050		\$1,198,050		\$24,400	\$1,497,492	\$1,521,892		\$1,984,219
Parking	\$99,204	\$0		\$0	\$0	\$0		\$0	\$15,305	\$114,509
Parking - Administration		\$171,757		\$171,757	\$82,818	\$88,939		\$171,757		\$0
Parking - Maintenance	\$0	\$160,507		\$160,507		\$139,897		\$139,897		\$20,610
Parking - Security		\$58,284		\$58,284	\$50,084	\$8,200		\$58,284		\$0
Rentals	\$423,991	\$655,318	\$0	\$655,318	\$62,293	\$330,756		\$393,048	\$9,247	\$695,508
Student Housing	\$939,908	\$4,009,279	\$344,382	\$4,353,661	\$701,094	\$2,810,570	\$163,145	\$3,674,809	\$64,287	\$1,683,048
Student Union	\$146,769	\$613,567		\$613,567	\$257,568	\$349,399		\$606,967	\$16,402	\$169,770
<b>Grand Total</b>	<b>\$5,158,855</b>	<b>\$7,943,638</b>	<b>\$457,056</b>	<b>\$8,400,694</b>	<b>\$1,725,444</b>	<b>\$4,374,643</b>	<b>\$1,663,637</b>	<b>\$7,763,724</b>	<b>\$164,723</b>	<b>\$5,960,548</b>

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

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Auxiliary	23	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	\$297,800	\$648,446		\$648,446	\$428,017	\$212,869		\$640,886	\$40,610	\$345,970
MSUB Campus Store	\$115,234	\$378,174	\$160,000	\$538,174	\$128,221	\$461,442		\$589,663	\$18,871	\$82,617
Other Auxiliary Non-Pledg..	\$733,526	\$191,490		\$191,490	\$19,377	\$30,821	\$3,000	\$53,199	\$0	\$871,817
Other Auxiliary Pledged	\$2,472,791	\$1,303,526		\$1,303,526		\$17,262	\$1,450,993	\$1,468,256		\$2,308,061
Parking	(\$5,234)	\$306,862	\$0	\$306,862	\$85,646	\$116,777		\$202,424	\$15,305	\$114,509
Rentals	\$294,876	\$505,151		\$505,151	\$47,068	\$328,968		\$376,036	\$9,247	\$433,238
Student Housing	\$912,178	\$3,938,515	\$260,000	\$4,198,515	\$707,662	\$3,027,320	\$435,803	\$4,170,784	\$64,287	\$1,004,196
Student Union	\$191,916	\$630,126		\$630,126	\$230,521	\$416,605	\$28,148	\$675,273	\$16,402	\$163,170
<b>Grand Total</b>	<b>\$5,013,087</b>	<b>\$7,902,289</b>	<b>\$420,000</b>	<b>\$8,322,289</b>	<b>\$1,646,513</b>	<b>\$4,612,064</b>	<b>\$1,917,944</b>	<b>\$8,176,520</b>	<b>\$164,723</b>	<b>\$5,323,578</b>

**Chart of Accounts: All  
MSU-Billings  
Budget for Designated  
FY24**

Fund Type Designated	Fiscal Year 24	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	\$645,339	\$272,537		\$272,537	\$16,511	\$223,140		\$239,650	\$803	\$679,029
Athletics	\$13,317	\$1,297,902		\$1,297,902	\$216,468	\$1,072,249	\$3,000	\$1,291,717	\$4,720	\$24,222
Campus Sales and Service	\$1,234,789	\$3,283,916		\$3,283,916	\$1,723,583	\$1,358,383	\$64,715	\$3,146,682	\$141,870	\$1,513,893
Continuing Education	\$282,556	\$17,000		\$17,000	\$13,926	\$5,150		\$19,076	\$961	\$281,441
Designated Scholarships	\$1,696,641	\$285,000		\$285,000		\$285,000	\$550,000	\$835,000		\$1,146,641
F&A Sponsored Programs	\$1,750,513	\$255,333		\$255,333	\$143,045	\$59,903		\$202,948	\$4,868	\$1,807,766
Fees	\$3,918,315	\$2,996,767		\$2,996,767	\$2,520,874	\$992,647	\$8,500	\$3,522,021	\$168,697	\$3,561,758
General Designated	\$8,955,808	\$638,771	\$69,724	\$708,495	\$286,741	\$59,069	\$1,770,694	\$2,116,503	\$112,645	\$7,660,445
Instructional Fees	\$200,752	\$167,186		\$167,186		\$148,720		\$148,720	\$0	\$219,218
Sales & Service	\$1,191,435	\$1,830,208		\$1,830,208	\$1,413,745	\$519,005		\$1,932,750	\$71,831	\$1,160,723
<b>Grand Total</b>	<b>\$19,889,465</b>	<b>\$11,044,620</b>	<b>\$69,724</b>	<b>\$11,114,344</b>	<b>\$6,334,892</b>	<b>\$4,723,266</b>	<b>\$2,396,909</b>	<b>\$13,455,067</b>	<b>\$506,394</b>	<b>\$18,055,135</b>



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

Fund Type Designated	Fiscal Year 23	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	\$631,281	\$279,314		\$279,314	\$56,844	\$208,413		\$265,256	\$803	\$646,142
Athletics	\$124,293	\$1,411,633		\$1,411,633	\$229,758	\$1,239,851	\$53,000	\$1,522,609	\$4,720	\$18,037
Campus Sales and Service	\$1,092,715	\$3,286,677	\$22,558	\$3,309,235	\$1,478,897	\$1,640,836	\$47,428	\$3,167,161	\$141,870	\$1,376,659
Continuing Education	\$287,638	\$26,396		\$26,396	\$13,777	\$17,701		\$31,477	\$961	\$283,516
Designated Scholarships	\$2,305,130	\$269,637	\$618,026	\$887,663	\$5,945	\$286,984	\$1,203,223	\$1,496,152		\$1,696,641
F&A Sponsored Programs	\$1,805,194	\$277,523	\$40,524	\$318,047	\$186,808	\$137,716	\$48,205	\$372,729	\$4,868	\$1,755,380
Fees	\$3,499,453	\$3,078,329		\$3,078,329	\$1,816,494	\$834,473	\$8,500	\$2,659,467	\$168,697	\$4,087,012
General Designated	\$7,915,792	\$1,038,132	\$1,339,631	\$2,377,763	\$277,278	\$84,332	\$976,137	\$1,337,746	\$112,645	\$9,068,453
Instructional Fees	\$245,040	\$185,113		\$185,113	(\$304)	\$229,705		\$229,401	\$0	\$200,752
Sales & Service	\$1,084,352	\$1,740,883		\$1,740,883	\$1,023,021	\$610,779		\$1,633,800	\$71,831	\$1,263,265
<b>Grand Total</b>	<b>\$18,990,887</b>	<b>\$11,593,638</b>	<b>\$2,020,739</b>	<b>\$13,614,377</b>	<b>\$5,088,517</b>	<b>\$5,290,788</b>	<b>\$2,336,493</b>	<b>\$12,715,799</b>	<b>\$506,394</b>	<b>\$20,395,858</b>

Chart of Accounts: All  
MSU-Billings  
Budget for Endowments  
FY24

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Endowments	24	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
<b>Grand Total</b>	<b>\$12,400</b>			<b>\$0</b>				<b>\$0</b>		<b>\$12,400</b>

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

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Endowments	23	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
<b>Grand Total</b>	<b>\$12,400</b>			<b>\$0</b>				<b>\$0</b>		<b>\$12,400</b>

Chart of Accounts: All  
MSU-Billings  
Budget for Loan Funds  
FY24

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Loan Funds	24	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	\$1,346,283	\$52,811		\$52,811		\$318,312	\$13,500	\$331,812		\$1,067,282
Institutional Loan	\$144,083	\$1,688		\$1,688		\$1,029		\$1,029		\$144,742
<b>Grand Total</b>	<b>\$1,490,366</b>	<b>\$54,499</b>		<b>\$54,499</b>		<b>\$319,341</b>	<b>\$13,500</b>	<b>\$332,841</b>		<b>\$1,212,024</b>

Chart of Accounts: All  
MSU-Billings  
Actuals 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	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	\$1,651,725	\$40,508		\$40,508		\$295,991	\$49,959	\$345,950		\$1,346,283
Institutional Loan	\$141,968	\$2,356		\$2,356	\$0	\$241		\$241		\$144,083
<b>Grand Total</b>	<b>\$1,793,693</b>	<b>\$42,864</b>		<b>\$42,864</b>	<b>\$0</b>	<b>\$296,232</b>	<b>\$49,959</b>	<b>\$346,191</b>		<b>\$1,490,366</b>

Chart of Accounts: All  
MSU-Billings  
Budget for Plant Funds  
FY24

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Plant Funds	24	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	\$4,365,434	\$1,182,533	\$14,500	\$1,197,033	\$145,140	\$2,986,548		\$3,131,688		\$2,430,779
Retirement of Indebtedne..	\$574		\$1,268,296	\$1,268,296		\$1,268,296		\$1,268,296		\$574
Unexpended Plant	\$1,785,900	\$227,610		\$227,610	\$127,656	\$47,790		\$175,446		\$1,838,064
<b>Grand Total</b>	<b>\$6,151,908</b>	<b>\$1,410,143</b>	<b>\$1,282,796</b>	<b>\$2,692,939</b>	<b>\$272,796</b>	<b>\$4,302,634</b>		<b>\$4,575,430</b>		<b>\$4,269,417</b>

Chart of Accounts: All  
MSU-Billings  
Actuals 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	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	\$5,156,237	\$1,316,756	\$206,703	\$1,523,459	\$149,192	\$2,120,964	\$44,105	\$2,314,262		\$4,365,434
Retirement of Indebtedne..	\$271	\$164	\$1,542,372	\$1,542,535		\$1,542,232		\$1,542,232		\$574
Unexpended Plant	\$1,640,364	\$282,524		\$282,524	\$117,439	\$19,548		\$136,987		\$1,785,900
<b>Grand Total</b>	<b>\$6,796,871</b>	<b>\$1,599,443</b>	<b>\$1,749,075</b>	<b>\$3,348,518</b>	<b>\$266,631</b>	<b>\$3,682,745</b>	<b>\$44,105</b>	<b>\$3,993,481</b>		<b>\$6,151,908</b>

Chart of Accounts: All  
MSU-Billings  
Budget for Restricted  
FY24

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Restricted	24	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)	\$744,659			\$0		\$567,176		\$567,176	\$0	\$177,483
Financial Aid Programs	\$0	\$5,100,000		\$5,100,000	\$125,000	\$4,975,000		\$5,100,000		\$0
Other Restricted	\$2,271,613	\$38,000		\$38,000	\$22,097	\$15,903		\$38,000	\$0	\$2,271,613
Private Gifts & Scholarshi..	\$6,784	\$1,150,000		\$1,150,000		\$1,150,000		\$1,150,000		\$6,784
Restricted Sponsored Pro..	\$255,208	\$3,411,940		\$3,411,940	\$2,188,940	\$1,223,000		\$3,411,940		\$255,208
<b>Grand Total</b>	<b>\$3,278,264</b>	<b>\$9,699,940</b>		<b>\$9,699,940</b>	<b>\$2,336,037</b>	<b>\$7,931,079</b>		<b>\$10,267,116</b>	<b>\$0</b>	<b>\$2,711,087</b>



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

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Restricted	23	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)	\$1,101,469	\$244,137		\$244,137	\$3,653	\$289,650	\$307,644	\$600,947	\$0	\$744,659
Financial Aid Programs	\$3,468	\$5,398,735		\$5,398,735	\$230,070	\$5,149,684	\$22,449	\$5,402,203		\$0
Other Restricted	\$2,289,550	\$47,524		\$47,524	\$48,718	\$16,743		\$65,461	\$0	\$2,271,613
Private Gifts & Scholarshi..	\$3,688	\$1,129,165		\$1,129,165		\$1,126,070		\$1,126,070		\$6,784
Restricted Sponsored Pro..	\$237,744	\$3,976,925		\$3,976,925	\$2,436,936	\$1,522,376	\$150	\$3,959,462		\$255,208
<b>Grand Total</b>	<b>\$3,635,919</b>	<b>\$10,796,486</b>		<b>\$10,796,486</b>	<b>\$2,719,377</b>	<b>\$8,104,522</b>	<b>\$330,242</b>	<b>\$11,154,142</b>	<b>\$0</b>	<b>\$3,278,264</b>

ALL FUNDS  
FTE EMPLOYEE DATA

UNIT	Montana State University Billings				
	ACTUAL FY 2023	PER- CENT	BUDGETED FY 2024	PER- CENT	INCR. (DECR.)
<b>CURRENT UNRESTRICTED FUND:</b>					
Contract Faculty (AY/FY)	139.30	39%	147.47	38%	5.87%
Contract Administrative	9.34	3%	10.34	3%	10.71%
Contract Professional	60.26	17%	66.66	17%	10.62%
Classified	111.62	31%	128.08	33%	14.75%
Graduate Teaching & Research Assistants (GTA & GRA)	4.50	1%	4.50	1%	0.00%
Part-Time and Other	32.64	9%	35.00	9%	7.23%
TOTAL	357.66	100%	392.05	100%	9.62%
<b>RESTRICTED:</b>					
Contract Faculty (AY/FY)	1.50	4%	0.50	1%	-66.67%
Contract Administrative	-	0%	-	0%	0.00%
Contract Professional	13.65	34%	12.69	33%	-7.03%
Classified	12.28	30%	12.28	32%	0.00%
Graduate Teaching & Research Assistants (GTA & GRA)	-	0%	-	0%	0.00%
Part-Time and Other	13.32	33%	13.32	34%	0.00%
TOTAL	40.75	100%	38.79	100%	-4.81%
<b>DESIGNATED:</b>					
Contract Faculty (AY/FY)	0.42	1%	1.53	2%	264.29%
Contract Administrative	-	0%	-	0%	0.00%
Contract Professional	12.09	17%	14.13	17%	16.87%
Classified	45.75	63%	51.48	63%	12.52%
Graduate Teaching & Research Assistants (GTA & GRA)	0.93	1%	0.93	1%	0.00%
Part-Time and Other	13.65	19%	13.65	17%	0.00%
TOTAL	72.84	100%	81.72	100%	12.19%
<b>AUXILIARY:</b>					
Contract Administrative	1.16	5%	1.16	5%	0.00%
Contract Professional	6.84	29%	6.84	28%	0.00%
Classified	10.11	43%	10.76	45%	6.43%
Graduate Teaching & Research Assistants (GTA & GRA)	-	0%	-	0%	#DIV/0!
Part-Time and Other	5.38	23%	5.38	22%	0.00%
TOTAL	23.49	100%	24.14	100%	2.77%
<b>PLANT:</b>					
Classified	3.83	80%	3.50	79%	-8.62%
Part-Time and Other	0.93	20%	0.93	21%	0.00%
TOTAL	4.76	100%	4.43	100%	-6.93%
<b>TOTAL FTE:</b>					
Contract Faculty (AY/FY)	141.22	28%	149.50	28%	5.86%
Contract Administrative	10.50	2%	11.50	2%	9.52%
Contract Professional	92.84	19%	100.32	19%	8.06%
Classified	183.59	37%	206.10	38%	12.26%
Graduate Teaching & Research Assistants (GTA & GRA)	5.43	1%	5.43	1%	0.00%
Part-Time and Other	65.92	13%	68.28	13%	3.58%
TOTAL	499.50	100%	541.13	100%	8.33%

\*\*\*Comments\*\*\*

Note: FY23 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			
<b>Montana State University - Billings</b>		<b>5106</b>			
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	
<b>1. Effective Date of Board Policy</b>	Nov 1999 Jan 2004 Revised	May 2005 Jan 2021 Revised	Jun 1991 Mar 2020 Revised	May 2003	
<b>2. Date Reserve Fund Established by Campus</b>	FY 2002	FY 2008	FY 2000	FY 2009	
<b>3. Fund Code (BANNER)</b>	635124	635166	680005 & 639701	635800	
<b>4. Financial Summary</b>					
<b>Fund Balance - FYE 2019 Actual</b>	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)	
<b>Fund Balance - FYE 2020 Actual</b>	-	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)	
<b>Fund Balance - FYE 2021 Actual</b>	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)	
<b>Fund Balance - FYE 2022 Actual</b>	180,276	5,382,801	334,818	2,305,130	
+ Revenues, Transfers In (Actual FY23)	-	993,514	302,280	887,663	
- Expenditures, Transfers Out (Actual FY23)	(30,000)	(946,137)	-	(1,496,152)	
<b>Fund Balance - FYE 2023 Actual</b>	150,276	5,430,178	637,098	1,696,641	
+ Revenues, Transfers In (Estimated FY24)	19,724	-	50,898	285,000	
- Expenditures, Transfers Out (Estimated FY24)	-	(1,647,244)	-	(835,000)	
<b>Fund Balance - FYE 2024 Estimated</b>	170,000	3,782,934	687,996	1,146,641	
<b>5. Required Reports</b>					
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 FY24 been submitted and approved by OCHE?	Yes				
c. Has the required documentation for the FY24 transfer out of this reserve been submitted to OCHE?		N/A			

\*\*NOTES\*\*

**MSU Billings**

**Maintenance Projects by Campus Building by Year**

Sum of Comp Renew Cost (as of 6.26.2023)	Column Labels									Grand Total
Row Labels	1	2	3	4	5	6	7	10	20	Grand Total
APSARUKE HALL	82,600	119,000	1,592,000	287,000	169,500	674,000	78,000			3,002,100
CAMPUS WIDE	16,275,000									16,275,000
CISEL HALL / MUSIC	8,309,300	1,482,800	2,587,310	191,040	20,000			250,000		12,840,450
COLLEGE OF EDUCATION	167,500	1,742,500	1,472,300	2,017,500		618,500	1,275,000			7,293,300
FACILITIES SERVICES OFFICE						92,500	57,625	25,000	107,500	282,625
FACILITIES SERVICES SHOP			257,500	265,750	138,000		256,700	175,000	590,000	1,682,950
HEALTH SCIENCES BUILDING	1,500		92,500		25,000			1,109,500		1,228,500
LIBERAL ARTS	3,192,500	4,225,000	1,976,500	1,205,600	650,000	157,500	233,000			11,640,100
LIBRARY	750,000	960,000	730,500	1,252,500	970,300	2,396,585	1,941,500		750,000	9,751,385
MCMULLEN HALL	375,000		148,000	65,000		1,484,350	126,250			2,198,600
P.E. BUILDING (STATE PORTION)	6,059,500	1,188,500	50,000	937,500	750,000	1,070,000	1,250,000	3,308,500		14,614,000
PARKING GARAGE		465,000	750,000	65,000	37,500	97,500	135,000	416,000		1,966,000
PETRO HALL	4,765,000	4,600,060	1,025,000	2,465,000	5,514,200	1,000,000	1,509,750	990,505		21,869,515
PETRO HALL and RIMROCK	5,851,000									5,851,000
RIMROCK HALL	3,109,900	717,500	850,000	5,890,000	988,500	1,055,200	213,000	952,500		13,776,600
STUDENT UNION BUILDING	131,000	175,000	760,000	65,000	497,500	5,500	65,000	4,500		1,703,500
TECHNOLOGY BUILDING	2,548,500	500,000	844,000	850,000	402,500	275,000	750,000	51,500	650,000	6,871,500
<b>Grand Total</b>	<b>51,618,300</b>	<b>16,175,360</b>	<b>13,135,610</b>	<b>15,556,890</b>	<b>10,163,000</b>	<b>8,926,635</b>	<b>7,890,825</b>	<b>7,283,005</b>	<b>2,097,500</b>	<b>132,847,125</b>

**MSU Billings  
Negative Fund Balance Report  
For the fiscal year ended June 30, 2023**

MSU Billings had no negative fund balances in SABHRS or on the CHE operating reports to report for FY23.

**MSU Billings**

**Report of Funds with Negative Cash Balance for Two Consecutive Fiscal Years  
For the two fiscal years ended June 30, 2023**

MSU Billings had no SABHRS funds with negative cash to report for the two consecutive years of FY22 and FY23.

**REPORT ON OUTSTANDING INDEBTEDNESS**

Campus: Montana State University Billings  
 Date: June 30, 2023

REVENUE BONDS ISSUE	ORIGINAL AMOUNT OF ISSUE	USES OF FUNDS - PROJECTS/AMOUNTS	PLEGGED REVENUES	FY22 DEBT SERVICE RATIO	OUTSTANDING PRINCIPAL BALANCE AT JUNE 30, 2023	FY2024 PRINCIPAL & INTEREST PAYMENT	FY2025 PRINCIPAL & INTEREST PAYMENT	FY2026 PRINCIPAL & INTEREST PAYMENT	FY2027 PRINCIPAL & INTEREST PAYMENT
1 Series 2012O		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.	1.52	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2 Series 2017D		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	\$ 400,000	\$ 144,800	\$ 140,250	\$ 143,500	\$ 0
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	\$ 2,320,000	\$ 784,038	\$ 779,941	\$ 783,623	\$ 0

OTHER LONG TERM DEBT - SOURCE	ORIGINAL BALANCE	USES OF FUNDS - PROJECTS/AMOUNTS	REVENUE STREAM IDENTIFIED FOR REPAYMENT	JUNE 30, 2022 BALANCE	JUNE 30, 2023 BALANCE	PERCENT CHANGE FY22 TO FY23
1 Student Union Building Roof Intercap Loan	\$ 483,396	Remove/replace Student Union Building Roof	Housing net revenues	\$ 310,669	\$ 0	-100%
2 Replace Petro Hall Roof	\$ 376,758	Remove/replace Petro Hall Roof	Housing net revenues	\$ 116,586	\$ 0	-100%
4 Bookstore Intercap Loans	\$ 513,046	Remodel Bookstore	Bookstore net revenues	\$ 26,097	\$ 0	-100%
5 SUB Mechanical Intercap Loans	\$ 1,260,881	SUB Mechanical Repairs	Auxiliary Building Fee	\$ 498,798	\$ 410,626	-18%
7 LA/Library Boiler Intercap Loan	\$ 750,000	Liberal Arts and Library Building Boilers	Facilities net revenues	\$ 554,426	\$ 521,867	-6%
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	\$ 1,865,139	\$ 1,227,752	-34%
9 Subscription-Based Information Technology Arrangement (SBITA)	\$ 177,086	Right to Use Leases for Buildings, Land and Copiers	Information Technology Revenues	\$ 0	\$ 121,957	100%

State Building Energy Conservation Program (SBECP)	USES OF FUNDS	JUNE 30, 2022 BALANCE	JUNE 30, 2023 BALANCE	PERCENT CHANGE FY22 TO FY23
1 SBECP Loans	Various energy savings projects for state-owned buildings	\$ 278,629	\$ 187,499	-33%

**TOTAL OUTSTANDING DEBT at June 30, 2023 \$ 5,189,701**

