

Montana State University Billings

Summary	All Funds Summary
Bud 300	Current Unrestricted Revenues
Bud 200	Total Unrestricted Expenses Instruction Public Service Academic Support Student Services Institutional Support Operation & Maintenance of Plant Scholarships & Fellowships
Bud 220	Comparison of Expenditures by Program
Bud 230	Statement of Waivers & Scholarships
Bud 400A	Auxiliary Funds FY 2025 Budget Auxiliary Funds FY 2024 Actuals
Bud 400D	Designated Funds FY 2025 Budget Designated Funds FY 2024 Actuals
Bud 400E	Endowment Funds FY 2025 Budget Endowment Funds FY 2024 Actuals
Bud 400L	Loan Funds FY 2025 Budget Loan Funds FY 2024 Actuals
Bud 400P	Plant Funds FY 2025 Budget Plant Funds FY 2024 Actuals
Bud 400R	Restricted Funds FY 2025 Budget Restricted Funds FY 2024 Actuals
CHE 113	FTE Employee Data
CHE 114	BOR Reserve Funds Report
CHE 115	Negative Fund Balance Report
CHE 116	Negative Cash Balance Report
CHE 120	Report on Outstanding Indebtedness

Montana State University Billings
ALL FUNDS SUBJECT TO BOARD OF REGENTS APPROVAL
FISCAL YEAR 2025

Campus/Agency	Actual FY 2024	Budgeted FY 2025	Dollar Change Actual 2024 to Budgeted 2025	Percent Change Actual 2024 to Budgeted 2025
Current Operating Unrestricted	\$ 40,049,151	\$ 40,805,280	\$ 756,129	2%
Current Restricted	11,692,172	10,514,438	(1,177,734)	-10%
Current Designated	13,244,206	12,116,729	(1,127,477)	-9%
Auxiliary Enterprises	8,597,174	7,525,674	(1,071,500)	-12%
Loan & Endowment Funds	194,864	241,029	46,165	24%
Plant Funds	3,008,745	4,490,843	1,482,098	49%
TOTAL ALL FUNDS	\$ 76,786,312	\$ 75,693,993	\$ (1,092,319)	-1%

Montana University System
Current Unrestricted Revenue
FY24 Actuals to FY25 Budgeted
 Chart of Accounts: All
 Reporting Units: MSU-Billings

Fiscal Year
24

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 FY24	% of Total	Budget FY25	% of Total Budget	% Change	
Tuition and Fees*	Admissions Fees	515ADM	\$14,856	0.04%	\$14,000	0.03%	-5.76%	Net/Gross Tuition Net
	Non resident Tuition	505NON	\$1,389,901	3.47%	\$1,741,724	4.27%	25.31%	
	Program Tuition & Fees	520PRG	\$104,400	0.26%	\$145,825	0.36%	39.68%	Chart of Accounts
	Registration Fee	515REG	\$211,636	0.53%	\$209,370	0.51%	-1.07%	
	Resident Tuition	500RES	\$9,712,836	24.25%	\$9,981,107	24.46%	2.76%	Ed Units or Agencies
	WUE Tuition	505WUE	\$1,313,726	3.28%	\$1,343,985	3.29%	2.30%	
	Category Total		\$12,747,355	31.83%	\$13,436,011	32.93%	5.40%	<input checked="" type="checkbox"/> MSU <input checked="" type="checkbox"/> UM
State Allocations	Hi Ed General Fund Reven..	555GEN	\$21,047,748	52.56%	\$21,915,283	53.71%	4.12%	Reporting Units MSU-Billings
	Hi Ed Millage Revenue	555MIL	\$4,296,145	10.73%	\$4,218,145	10.34%	-1.82%	
	MUS Retirement Plan	555SPE	\$131,372	0.33%	\$133,692	0.33%	1.77%	Fund All
	Other OCHE/State Funding	555SPE	\$1,050,090	2.62%	\$401,762	0.98%	-61.74%	
	Category Total		\$26,525,355	66.23%	\$26,668,882	65.36%	0.54%	Org All
Other Revenues	Auxiliary Revenue	570AUX	\$0	0.00%				Account All
	Continuing Education	535CED						
	Course Fees	530CRS	\$38,991	0.10%	\$41,000	0.10%	5.15%	Program All
	Financial Aid	562FNA	\$26,128	0.07%	\$18,987	0.05%	-27.33%	
	Gifts & Scholarships	565GFT	\$9,300	0.02%				Activity All
	Investments	540INV	\$102,631	0.26%	\$78,040	0.19%	-23.96%	
	Other Revenue	5800TH	\$25,369	0.06%	\$30,360	0.07%	19.68%	Location All
	Other Student Fees	532OSF	\$173,450	0.43%	\$77,000	0.19%	-55.61%	
Category Total		\$375,869	0.94%	\$245,387	0.60%	-34.71%	Fund Type All	
Transfers	Non Mandatory Transfer In	557NMX	\$400,233	1.00%	\$455,000	1.12%	13.68%	Account Type All
	Category Total		\$400,233	1.00%	\$455,000	1.12%	13.68%	
Total Revenue			\$40,048,812	100.00%	\$40,805,280	100.00%	1.89%	

* 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
 FY24 Actuals to FY25 Budgeted
 Chart of Accounts: All
 Reporting Units: MSU-Billings

Fiscal Year
24

Period
14

FY Comparison
Next FY

Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY24	% of Total	Budget FY25	% of Total Budget	% Change	
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$10,931,685	27.30%	\$12,013,988	29.44%	9.90%	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	\$1,692,702	4.23%	\$1,777,412	4.36%	5.00%	
		Classified	611CLS	\$4,730,359	11.81%	\$5,212,332	12.77%	10.19%	
		Graduate Assistan..	611GST	\$58,841	0.15%	\$74,371	0.18%	26.39%	
		Contract Professio..	611PRF	\$4,134,413	10.32%	\$4,081,268	10.00%	-1.29%	
		Other Salaries	6120TS	\$324,267	0.81%	\$320,552	0.79%	-1.15%	
		Other Compensati..	6130TC	\$3,958	0.01%	\$5,980	0.01%	51.07%	
		Subcategory Total		\$21,876,225	54.62%	\$23,485,904	57.56%	7.36%	
	Benefits	Employee Benefits	614BEN	\$8,095,637	20.21%	\$9,039,422	22.15%	11.66%	
		Other Benefits	6190TB	(\$1,600)	-0.00%				
		Termination Benef..	615TRB	\$0	0.00%	\$50,000	0.12%		
		Termination Pay	615TRP	\$251,915	0.63%	\$270,668	0.66%	7.44%	
			Subcategory Total		\$8,345,952	20.84%	\$9,360,090	22.94%	
		Category Total		\$30,222,177	75.46%	\$32,845,994	80.49%	8.68%	
Operating Expenses	Operating Expenses	Communications	623COM	\$221,532	0.55%	\$271,158	0.66%	22.40%	
		Contracted Services	621SRV	\$2,153,184	5.38%	\$1,839,656	4.51%	-14.56%	
		Cost of Goods Sold	629CGS	\$0	0.00%				
		Other	6280TH	(\$115,716)	-0.29%	\$62,901	0.15%	-154.36%	
		Rent	625RNT	\$148,644	0.37%	\$157,890	0.39%	6.22%	
		Repairs & Mainten..	627MNT	\$1,315,653	3.29%	\$1,239,431	3.04%	-5.79%	
		Supplies	622SUP	\$905,327	2.26%	\$860,947	2.11%	-4.90%	
		Travel	624TRV	\$540,724	1.35%	\$534,758	1.31%	-1.10%	
		Utilities	626UTL	\$1,321,633	3.30%	\$1,363,984	3.34%	3.20%	
		Waivers & Scholar..	628WAV	\$805,282	2.01%	\$956,366	2.34%	18.76%	
			Subcategory Total		\$7,296,263	18.22%	\$7,287,091	17.86%	-0.13%
	Category Total		\$7,296,263	18.22%	\$7,287,091	17.86%	-0.13%		
Capital and Transfers	Capital	Capital Building	643CBL	\$0	0.00%				
		Capital Equipment	631CEQ	\$161,745	0.40%	\$0	0.00%	-100.00%	
		Debt Service	650DBT	\$651,265	1.63%	\$637,073	1.56%	-2.18%	
		Subcategory Total		\$813,009	2.03%	\$637,073	1.56%	-21.64%	
	Transfers	NonMandatory Tra..	688NXF	\$1,717,701	4.29%	\$35,122	0.09%	-97.96%	
	Subcategory Total		\$1,717,701	4.29%	\$35,122	0.09%	-97.96%		
	Category Total		\$2,530,710	6.32%	\$672,195	1.65%	-73.44%		
Total Expenses				\$40,049,151	100.00%	\$40,805,280	100.00%	1.89%	

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
 FY24 Actuals to FY25 Budgeted
 Chart of Accounts: All
 Reporting Units: MSU-Billings

Fiscal Year
24

Period
14

FY Comparison
Next FY

Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY24	% of Total	Budget FY25	% of Total Budget	% Change		
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$10,868,918	56.82%	\$11,888,316	63.42%	9.38%	Net/Gross Tuition Net	
		Contract Administrat..	611ADM	\$1,000	0.01%					
		Classified	611CLS	\$406,913	2.13%	\$460,057	2.45%	13.06%		
		Graduate Assistan..	611GST	\$29,260	0.15%	\$27,871	0.15%	-4.75%		
		Contract Professio..	611PRF	\$381,942	2.00%	\$281,271	1.50%	-26.36%		
		Other Salaries	612OTS	\$154,252	0.81%	\$148,232	0.79%	-3.90%		
		Other Compensati..	613OTC	\$1,080	0.01%	\$5,500	0.03%	409.30%		
	Subcategory Total				\$11,843,364	61.92%	\$12,811,248	68.35%		8.17%
	Benefits	Employee Benefits	614BEN	\$4,155,510	21.72%	\$4,653,768	24.83%	11.99%		
		Other Benefits	619OTB	(\$1,600)	-0.01%					
		Termination Benef..	615TRB	\$0	0.00%	\$50,000	0.27%			
		Termination Pay	615TRP	\$110,927	0.58%	\$135,536	0.72%	22.19%		
	Subcategory Total				\$4,264,837	22.30%	\$4,839,304	25.82%		13.47%
Category Total				\$16,108,201	84.21%	\$17,650,552	94.16%	9.57%		
Operating Expenses	Operating Expenses	Communications	623COM	\$8,082	0.04%	\$6,877	0.04%	-14.91%	Fund All	
		Contracted Services	621SRV	\$654,587	3.42%	\$644,102	3.44%	-1.60%		
		Cost of Goods Sold	629CGS	\$0	0.00%					
		Other	628OTH	\$187,772	0.98%	\$137,446	0.73%	-26.80%		
		Rent	625RNT	\$1,909	0.01%	\$150	0.00%	-92.14%		
		Repairs & Mainten..	627MNT	\$26,426	0.14%	\$24,422	0.13%	-7.58%		
		Supplies	622SUP	\$218,081	1.14%	\$160,114	0.85%	-26.58%		
		Travel	624TRV	\$144,924	0.76%	\$110,822	0.59%	-23.53%		
		Waivers & Scholar..	628WAV	\$5,700	0.03%					
		Subcategory Total				\$1,247,481	6.52%	\$1,083,933		5.78%
Category Total				\$1,247,481	6.52%	\$1,083,933	5.78%	-13.11%		
Capital and Transfers	Capital	Capital Building	643CBL	\$0	0.00%				Fund Type All	
		Capital Equipment	631CEQ	\$100,553	0.53%					
	Subcategory Total				\$100,553	0.53%				
	Transfers	NonMandatory Tra..	688NXF	\$1,671,624	8.74%	\$10,122	0.05%	-99.39%		
		Subcategory Total				\$1,671,624	8.74%	\$10,122		0.05%
Category Total				\$1,772,177	9.26%	\$10,122	0.05%	-99.43%		
Total Expenses				\$19,127,859	100.00%	\$18,744,607	100.00%	-2.00%	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
01 Instruction

Activity
All

Location
All

Fund Type
All

Account Type
All

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

Montana University System
 Current Unrestricted Expenditures
 FY24 Actuals to FY25 Budgeted
 Chart of Accounts: All
 Reporting Units: MSU-Billings

Fiscal Year
24

Period
14

FY Comparison
Next FY

Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY24	% of Total	Budget FY25	% of Total Budget	% Change		
Personal Services	Salaries and Wages	Classified	611CLS	\$26,195	7.77%				Net/Gross Tuition Net	
		Contract Professional	611PRF	\$176,620	52.40%	\$84,364	56.55%	-52.23%		
		Other Compensation	613OTC	\$480	0.14%	\$480	0.32%	0.01%		
		Subcategory Total		\$203,295	60.32%	\$84,844	56.87%	-58.27%		
	Benefits	Employee Benefits	614BEN	\$72,197	21.42%	\$27,479	18.42%	-61.94%	Ed Units or Agencies <input checked="" type="checkbox"/> Agencies <input checked="" type="checkbox"/> Ed Units	
		Termination Pay	615TRP	\$12,204	3.62%					
		Subcategory Total		\$84,401	25.04%	\$27,479	18.42%	-67.44%		
	Category Total			\$287,696	85.36%	\$112,323	75.29%	-60.96%	Reporting Units MSU-Billings	
	Operating Expenses	Operating Expenses	Communications	623COM	\$424	0.13%	\$0	0.00%	-100.00%	Fund All Org All Account All Program 03 Public Service Activity All Location All Fund Type All Account Type All
			Contracted Services	621SRV	\$27,537	8.17%	\$28,053	18.80%	1.87%	
Other			628OTH	\$1,650	0.49%					
Rent			625RNT	\$0	0.00%	\$0	0.00%			
Repairs & Maintenance			627MNT	\$60	0.02%					
Supplies			622SUP	\$9,138	2.71%					
Travel			624TRV	\$1,708	0.51%					
Subcategory Total				\$40,518	12.02%	\$28,053	18.80%	-30.76%		
Category Total			\$40,518	12.02%	\$28,053	18.80%	-30.76%			
Capital and Transfers	Capital	Debt Service	650DBT	\$8,820	2.62%	\$8,820	5.91%	0.00%		
		Subcategory Total		\$8,820	2.62%	\$8,820	5.91%	0.00%		
		Category Total		\$8,820	2.62%	\$8,820	5.91%	0.00%		
Total Expenses				\$337,034	100.00%	\$149,197	100.00%	-55.73%		

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
 FY24 Actuals to FY25 Budgeted
 Chart of Accounts: All
 Reporting Units: MSU-Billings

Fiscal Year
24

Period
14

FY Comparison
Next FY

Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY24	% of Total	Budget FY25	% of Total Budget	% Change	
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$34,767	1.00%	\$22,000	0.61%	-36.72%	Net/Gross Tuition Net
		Contract Administrat..	611ADM	\$736,502	21.19%	\$762,274	21.20%	3.50%	
		Classified	611CLS	\$744,562	21.42%	\$837,468	23.29%	12.48%	Chart of Accounts
		Graduate Assistan..	611GST	\$2,468	0.07%				
		Contract Professio..	611PRF	\$557,972	16.06%	\$499,250	13.88%	-10.52%	<input checked="" type="checkbox"/> MSU <input checked="" type="checkbox"/> UM
		Other Salaries	612OTS	\$19,013	0.55%	\$33,259	0.92%	74.92%	
		Other Compensati..	6130TC	\$360	0.01%	\$0	0.00%	-100.00%	Ed Units or Agencies
	Subcategory Total		\$2,095,644	60.30%	\$2,154,252	59.91%	2.80%		
	Benefits	Employee Benefits	614BEN	\$771,441	22.20%	\$805,708	22.41%	4.44%	<input checked="" type="checkbox"/> Agencies <input checked="" type="checkbox"/> Ed Units
		Other Benefits	6190TB						
Termination Pay		615TRP	\$21,157	0.61%	\$97,233	2.70%	359.58%	Reporting Units	
	Subcategory Total		\$792,597	22.81%	\$902,941	25.11%	13.92%	MSU-Billings	
	Category Total		\$2,888,242	83.11%	\$3,057,192	85.02%	5.85%	Fund	
Operating Expenses	Operating Expenses	Communications	623COM	\$6,321	0.18%	\$4,142	0.12%	-34.47%	All
		Contracted Services	621SRV	\$124,769	3.59%	\$79,781	2.22%	-36.06%	Org
		Cost of Goods Sold	629CGS	\$0	0.00%				All
		Other	6280TH	\$19,277	0.55%	\$16,798	0.47%	-12.86%	Account
		Rent	625RNT						All
		Repairs & Mainten..	627MNT	\$27,447	0.79%	\$10,158	0.28%	-62.99%	Program
		Supplies	622SUP	\$296,802	8.54%	\$313,763	8.73%	5.71%	04 Academic Support
		Travel	624TRV	\$15,896	0.46%	\$21,122	0.59%	32.88%	Activity
		Waivers & Scholar..	628WAV	\$96,564	2.78%	\$93,000	2.59%	-3.69%	All
		Subcategory Total		\$587,077	16.89%	\$538,764	14.98%	-8.23%	Location
Category Total		\$587,077	16.89%	\$538,764	14.98%	-8.23%	All		
Capital and Transfers	Capital	Capital Building	643CBL						Fund Type
		Capital Equipment	631CEQ	\$0	0.00%				All
		Subcategory Total		\$0	0.00%				Account Type
Category Total		\$0	0.00%				All		
Total Expenses				\$3,475,318	100.00%	\$3,595,957	100.00%	3.47%	

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 Selected FY Actual to Current Budget
 Selected FY Actual to Next Budget
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 ■ Next FY

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 Current Unrestricted Expenditures
 FY24 Actuals to FY25 Budgeted
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Fiscal Year
24

Period
14

FY Comparison
Next FY

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Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$0	0.00%	\$23,118	0.31%		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	\$144,178	2.14%	\$150,522	2.03%	4.40%	
		Classified	611CLS	\$1,323,781	19.64%	\$1,549,627	20.94%	17.06%	
		Graduate Assistan..	611GST	\$27,114	0.40%	\$46,500	0.63%	71.50%	
		Contract Professio..	611PRF	\$1,946,638	28.88%	\$2,075,752	28.05%	6.63%	
		Other Salaries	612OTS	\$97,886	1.45%	\$108,065	1.46%	10.40%	
		Other Compensati..	6130TC	\$1,855	0.03%	\$0	0.00%	-100.00%	
		Subcategory Total		\$3,541,453	52.53%	\$3,953,585	53.43%	11.64%	
	Benefits	Employee Benefits	614BEN	\$1,472,697	21.85%	\$1,734,345	23.44%	17.77%	
		Other Benefits	6190TB						
		Termination Pay	615TRP	\$75,388	1.12%	\$22,482	0.30%	-70.18%	
	Subcategory Total		\$1,548,085	22.96%	\$1,756,827	23.74%	13.48%		
	Category Total		\$5,089,538	75.50%	\$5,710,412	77.18%	12.20%		
Operating Expenses	Operating Expenses	Communications	623COM	\$158,466	2.35%	\$227,995	3.08%	43.88%	
		Contracted Services	621SRV	\$707,783	10.50%	\$724,757	9.80%	2.40%	
		Other	6280TH	\$160,442	2.38%	\$156,196	2.11%	-2.65%	
		Rent	625RNT	\$20,192	0.30%	\$30,930	0.42%	53.18%	
		Repairs & Mainten..	627MNT	\$31,922	0.47%	\$18,027	0.24%	-43.53%	
		Supplies	622SUP	\$205,618	3.05%	\$235,529	3.18%	14.55%	
		Travel	624TRV	\$347,083	5.15%	\$295,329	3.99%	-14.91%	
Subcategory Total		\$1,631,506	24.20%	\$1,688,763	22.82%	3.51%			
Category Total		\$1,631,506	24.20%	\$1,688,763	22.82%	3.51%			
Capital and Transfers	Capital	Capital Equipment	631CEQ	\$20,509	0.30%				
		Debt Service	650DBT						
		Subcategory Total		\$20,509	0.30%				
Category Total		\$20,509	0.30%						
Total Expenses		\$6,741,553	100.00%	\$7,399,175	100.00%	9.75%			

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 Selected FY Actual to Current Budget
 Selected FY Actual to Next Budget
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 ■ Next FY

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 Current Unrestricted Expenditures
 FY24 Actuals to FY25 Budgeted
 Chart of Accounts: All
 Reporting Units: MSU-Billings

Fiscal Year
24

Period
14

FY Comparison
Next FY

Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY24	% of Total	Budget FY25	% of Total Budget	% Change	
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$28,000	0.72%	\$80,554	1.79%	187.69%	Net/Gross Tuition Net
		Contract Administrat..	611ADM	\$811,022	20.75%	\$864,616	19.23%	6.61%	
		Classified	611CLS	\$978,067	25.03%	\$996,238	22.16%	1.86%	
		Contract Professio..	611PRF	\$775,954	19.86%	\$882,765	19.63%	13.77%	
		Other Salaries	612OTS	\$32,439	0.83%	\$15,996	0.36%	-50.69%	
		Other Compensati..	6130TC	\$183	0.00%	\$0	0.00%	-100.00%	
		Subcategory Total		\$2,625,666	67.19%	\$2,840,168	63.17%	8.17%	
	Benefits	Employee Benefits	614BEN	\$881,269	22.55%	\$1,009,148	22.45%	14.51%	
		Other Benefits	6190TB						
		Termination Pay	615TRP	\$5,983	0.15%	\$8,993	0.20%	50.30%	
	Subcategory Total		\$887,253	22.71%	\$1,018,141	22.65%	14.75%		
	Category Total		\$3,512,918	89.90%	\$3,858,309	85.82%	9.83%		
Operating Expenses	Operating Expenses	Communications	623COM	\$22,933	0.59%	\$23,309	0.52%	1.64%	
		Contracted Services	621SRV	\$310,046	7.93%	\$279,296	6.21%	-9.92%	
		Other	6280TH	(\$81,104)	-2.08%	\$151,542	3.37%	-286.85%	
		Rent	625RNT	\$1,542	0.04%	\$1,810	0.04%	17.36%	
		Repairs & Mainten..	627MNT	\$73,553	1.88%	\$32,503	0.72%	-55.81%	
		Supplies	622SUP	\$39,951	1.02%	\$42,772	0.95%	7.06%	
		Travel	624TRV	\$27,825	0.71%	\$106,485	2.37%	282.69%	
		Subcategory Total		\$394,747	10.10%	\$637,717	14.18%	61.55%	
	Category Total		\$394,747	10.10%	\$637,717	14.18%	61.55%		
Total Expenses				\$3,907,666	100.00%	\$4,496,026	100.00%	15.06%	

Chart of Accounts
 MSU
 UM

Ed Units or Agencies
 Agencies
 Ed Units

Reporting Units
MSU-Billings

Fund
All

Org
All

Account
All

Program
06 Institutional Support

Activity
All

Location
All

Fund Type
All

Account Type
All

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

Montana University System
 Current Unrestricted Expenditures
 FY24 Actuals to FY25 Budgeted
 Chart of Accounts: All
 Reporting Units: MSU-Billings

Fiscal Year
24

Period
14

FY Comparison
Next FY

Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY24	% of Total	Budget FY25	% of Total Budget	% Change	
Personal Services	Salaries and Wages	Classified	611CLS	\$1,250,840	21.73%	\$1,368,941	24.63%	9.44%	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	\$295,287	5.13%	\$257,865	4.64%	-12.67%	
		Other Salaries	6120TS	\$20,676	0.36%	\$15,000	0.27%	-27.45%	
		Other Compensati..	6130TC						
	Subcategory Total			\$1,566,803	27.22%	\$1,641,807	29.55%	4.79%	
	Benefits	Employee Benefits	614BEN	\$742,522	12.90%	\$808,974	14.56%	8.95%	
		Other Benefits	6190TB						
		Termination Pay	615TRP	\$26,257	0.46%	\$6,424	0.12%	-75.54%	
	Subcategory Total			\$768,780	13.35%	\$815,398	14.67%	6.06%	
	Category Total			\$2,335,583	40.57%	\$2,457,205	44.22%	5.21%	
Operating Expenses	Operating Expenses	Communications	623COM	\$25,306	0.44%	\$8,835	0.16%	-65.09%	
		Contracted Services	621SRV	\$328,461	5.71%	\$83,666	1.51%	-74.53%	
		Other	6280TH	(\$403,753)	-7.01%	(\$399,081)	-7.18%	-1.16%	
		Rent	625RNT	\$125,000	2.17%	\$125,000	2.25%	0.00%	
		Repairs & Mainten..	627MNT	\$1,156,245	20.09%	\$1,154,321	20.77%	-0.17%	
		Supplies	622SUP	\$135,737	2.36%	\$108,769	1.96%	-19.87%	
		Travel	624TRV	\$3,288	0.06%	\$1,000	0.02%	-69.58%	
		Utilities	626UTL	\$1,321,633	22.96%	\$1,363,984	24.55%	3.20%	
Subcategory Total			\$2,691,916	46.76%	\$2,446,494	44.03%	-9.12%		
Category Total			\$2,691,916	46.76%	\$2,446,494	44.03%	-9.12%		
Capital and Transfers	Capital	Capital Equipment	631CEQ	\$40,683	0.71%	\$0	0.00%	-100.00%	
		Debt Service	650DBT	\$642,445	11.16%	\$628,253	11.31%	-2.21%	
	Subcategory Total			\$683,127	11.87%	\$628,253	11.31%	-8.03%	
	Transfers	NonMandatory Tra..	688NXF	\$46,077	0.80%	\$25,000	0.45%	-45.74%	
		Subcategory Total			\$46,077	0.80%	\$25,000	0.45%	-45.74%
Category Total			\$729,204	12.67%	\$653,253	11.76%	-10.42%		
Total Expenses				\$5,756,703	100.00%	\$5,556,951	100.00%	-3.47%	

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
 FY24 Actuals to FY25 Budgeted
 Chart of Accounts: All
 Reporting Units: MSU-Billings

Fiscal Year
24

Period
14

FY Comparison
Next FY

Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY24	% of Total	Budget FY25	% of Total Budget	% Change	
Operating Expenses	Operating Expenses	Waivers & Scholarships	628WAV	\$703,018	100.00%	\$863,366	100.00%	22.81%	Net/Gross Tuition Net
		Subcategory Total			\$703,018	100.00%	\$863,366	100.00%	22.81%
	Category Total			\$703,018	100.00%	\$863,366	100.00%	22.81%	Fund All Org All Account All Program 08 Scholarships & Fello..
	Total Expenses			\$703,018	100.00%	\$863,366	100.00%	22.81%	Activity All Location All Fund Type All Account Type All

The Montana University System
 5-Year Comparison by Program
 Fiscal Year 2025
 Chart of Accounts: All
 Reporting Units: MSU-Billings

Fiscal Year
 2025

Chart of Accounts
 MSU
 UM

Program	2021	2022	2023	2024	2025 Budgeted	
Instruction	\$18,766,988	\$16,623,054	\$18,139,130	\$19,127,859	\$18,744,607	Ed Units or Agencies All
Public Service	\$305,650	\$336,112	\$338,655	\$337,034	\$149,197	
Academic Support	\$3,072,452	\$2,711,522	\$3,191,058	\$3,475,318	\$3,595,957	Reporting Unit MSU-Billings
Student Services	\$6,079,073	\$6,280,817	\$6,955,085	\$6,741,553	\$7,399,175	
Institutional Support	\$3,183,696	\$3,423,380	\$3,747,660	\$3,907,666	\$4,496,026	Program All
Operation & Maintenance of Plant	\$5,284,882	\$6,724,487	\$6,712,794	\$5,756,703	\$5,556,951	
Scholarships & Fellowships	\$558,165	\$633,177	\$776,767	\$703,018	\$863,366	Fund All
Grand Total	\$37,250,906	\$36,732,549	\$39,861,151	\$40,049,151	\$40,805,280	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
 FY24 Actuals to FY25 Budgeted

Fiscal Year
24

Period
14

Aid Type	Award Type	Actual FY24	% of Total	Budget FY25	% of Total Budget	% Change
Discounts	Non resident Graduate	\$0	0.00%	\$32,550	1.10%	
	Non resident Undergraduate*	\$238,500	8.46%	\$188,500	6.34%	-20.96%
	Total	\$238,500	8.46%	\$221,050	7.44%	-7.32%
Scholarships & Grants	MT Senior Citizen Waiver	\$0	0.00%			
	Resident Graduate**	\$61,359	2.18%	\$46,950	1.58%	-23.48%
	Resident Undergraduate	\$12,365	0.44%	\$12,300	0.41%	-0.53%
Total	\$73,724	2.62%	\$59,250	1.99%	-19.63%	
Waivers	American Indian Waiver	\$507,652	18.01%	\$515,000	17.33%	1.45%
	Community College Honor Scholarship	\$21,221	0.75%	\$24,316	0.82%	14.58%
	Dependent Waiver	\$27,299	0.97%	\$28,391	0.96%	4.00%
	Employee Waiver	\$81,374	2.89%	\$84,629	2.85%	4.00%
	Federal Yellow Ribbon Program	\$0	0.00%	\$2,060	0.07%	
	Honorably Discharged Veteran Waivr	\$11,668	0.41%	\$12,134	0.41%	4.00%
	MT National Guard Tuition Waiver	\$59,436	2.11%	\$60,000	2.02%	0.95%
	MUS High School Honors	\$59,636	2.12%	\$49,955	1.68%	-16.23%
	National Merit Scholarship	\$1,201	0.04%			
	Total	\$769,487	27.29%	\$776,486	26.14%	0.91%
Athletic Scholarships	Non resident Athlete	\$717,534	25.45%	\$691,273	23.27%	-3.66%
	Resident Athlete	\$214,684	7.62%	\$266,630	8.97%	24.20%
	Total	\$932,218	33.07%	\$957,903	32.24%	2.76%
Cash Scholarships	Scholarships & Fellowships	\$805,282	28.56%	\$956,366	32.19%	18.76%
	Total	\$805,282	28.56%	\$956,366	32.19%	18.76%
Grand Total		\$2,819,212	100.00%	\$2,971,054	100.00%	5.39%

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
FY25

Fund Type Auxiliary	Fiscal Year 25	Chart of Accounts All	Ed Unit or Agencies All	Reporting Unit MSU-Billings	Actuals/Budget Budget					
Reporting Fund	Beginning Balance	Revenue	Transfers In	Total Revenue	Comp & Benefits	Operating & Capital	Transfers Out	Total Expenses	Compensated Absences	Ending Fund Balance
Health Services	\$328,363	\$681,802		\$681,802	\$520,138	\$216,877		\$737,015	\$10,820	\$283,970
MSUB Campus Store	\$4,292	\$170,000	\$100,000	\$270,000		\$270,000		\$270,000	\$0	\$4,292
Other Auxiliary Non-Pledg..	\$1,009,684	\$174,615		\$174,615	\$3,541	\$90,692	\$3,000	\$97,233	\$0	\$1,087,066
Other Auxiliary Pledged	\$1,900,456	\$1,331,559		\$1,331,559		\$24,400	\$1,272,537	\$1,296,937		\$1,935,078
Parking - Administration	\$100,514	\$104,400		\$104,400	\$58,532	\$69,178		\$127,710	\$1,106	\$78,311
Parking - Maintenance	\$25,136	\$173,001		\$173,001		\$168,191		\$168,191		\$29,946
Parking - Security	\$2,427	\$77,028	\$5,355	\$82,382	\$72,114	\$10,269		\$82,382	\$14,891	\$17,318
Rentals	\$659,845	\$707,340		\$707,340	\$63,629	\$296,698		\$360,327	\$0	\$1,006,858
Student Housing	\$1,660,442	\$4,286,863	\$144,774	\$4,431,637	\$749,448	\$2,814,541	\$224,692	\$3,788,681	\$75,367	\$2,378,765
Student Union	\$242,306	\$604,494		\$604,494	\$255,760	\$341,437		\$597,197	\$26,272	\$275,875
Grand Total	\$5,933,464	\$8,311,102	\$250,129	\$8,561,231	\$1,723,162	\$4,302,283	\$1,500,229	\$7,525,674	\$128,456	\$7,097,477

**Chart of Accounts: All
MSU-Billings
Actuals for Auxiliary
FY24**

Fund Type Auxiliary	Fiscal Year 24	Chart of Accounts All	Ed Unit or Agencies All	Reporting Unit MSU-Billings	Actuals/Budget Actuals					
Reporting Fund	Beginning Balance	Revenue	Transfers In	Total Revenue	Comp & Benefits	Operating & Capital	Transfers Out	Total Expenses	Compensated Absences	Ending Fund Balance
Health Services	\$305,360	\$661,722		\$661,722	\$432,774	\$205,945		\$638,719	\$10,820	\$339,182
MSUB Campus Store	\$63,745	\$180,234	\$20,000	\$200,234	\$22,309	\$237,379		\$259,688	\$0	\$4,292
Other Auxiliary Non-Pledg..	\$871,817	\$227,386		\$227,386	\$13,686	\$72,834	\$3,000	\$89,520	\$0	\$1,009,684
Other Auxiliary Pledged	\$2,308,061	\$1,311,498		\$1,311,498		\$25,900	\$1,693,204	\$1,719,103		\$1,900,456
Parking	\$99,204	\$0		\$0	\$0	\$0	\$99,204	\$99,204	\$0	\$0
Parking - Administration		\$155,822	\$44,642	\$200,463	\$47,577	\$52,373		\$99,950	\$1,106	\$101,620
Parking - Maintenance	\$0	\$145,770	\$44,642	\$190,412		\$165,276		\$165,276		\$25,136
Parking - Security		\$44,842	\$23,920	\$68,763	\$62,328	\$4,008		\$66,336	\$14,891	\$17,318
Rentals	\$423,991	\$630,326	\$485,919	\$1,116,245	\$48,609	\$831,782		\$880,391	\$0	\$659,845
Student Housing	\$939,908	\$4,287,545	\$450,000	\$4,737,545	\$755,530	\$3,261,481	\$0	\$4,017,011	\$75,367	\$1,735,809
Student Union	\$146,769	\$657,514		\$657,514	\$239,195	\$322,781		\$561,977	\$26,272	\$268,578
Grand Total	\$5,158,855	\$8,302,660	\$1,069,123	\$9,371,783	\$1,622,008	\$5,179,759	\$1,795,408	\$8,597,174	\$128,456	\$6,061,920

**Chart of Accounts: All
MSU-Billings
Budget for Designated
FY25**

Fund Type Designated	Fiscal Year 25	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	\$631,614	\$317,689		\$317,689	\$17,585	\$223,140		\$240,725	\$634	\$709,212
Athletics	\$1,229	\$1,342,973	\$0	\$1,342,973	\$207,514	\$1,121,353	\$3,000	\$1,331,867	\$5,829	\$18,163
Campus Sales and Service	\$1,196,880	\$3,411,554		\$3,411,554	\$1,702,394	\$1,481,836	\$62,100	\$3,246,331	\$153,981	\$1,516,085
Continuing Education	\$294,774	\$17,000		\$17,000	\$30,452	\$5,150		\$35,602	\$1,038	\$277,210
Designated Scholarships	\$1,491,088		\$330,000	\$330,000		\$330,000	\$50,000	\$380,000		\$1,441,088
F&A Sponsored Programs	\$1,632,947	\$294,819		\$294,819	\$221,416	\$73,403		\$294,819	\$13,931	\$1,646,878
Fees	\$3,517,415	\$2,973,475		\$2,973,475	\$2,662,837	\$890,502	\$8,500	\$3,561,840	\$212,626	\$3,141,676
General Designated	\$10,612,970	\$1,318,368	\$35,122	\$1,353,490	\$310,923	\$57,076	\$715,000	\$1,082,999	\$135,426	\$11,018,887
Instructional Fees	\$201,569	\$221,586		\$221,586		\$204,345		\$204,345	\$0	\$218,810
Sales & Service	\$1,103,763	\$1,792,989		\$1,792,989	\$1,193,844	\$544,358		\$1,738,201	\$99,614	\$1,258,165
Grand Total	\$20,684,249	\$11,690,454	\$365,122	\$12,055,576	\$6,346,965	\$4,931,163	\$838,600	\$12,116,729	\$623,078	\$21,246,173

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

Fund Type Designated	Fiscal Year 24	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	\$645,339	\$287,004	\$4,772	\$291,776	\$61,842	\$243,659		\$305,501	\$634	\$632,248
Athletics	\$13,317	\$1,524,943	\$221,500	\$1,746,443	\$230,856	\$1,524,675	\$3,000	\$1,758,531	\$5,829	\$7,058
Campus Sales and Service	\$1,234,789	\$3,636,060	\$0	\$3,636,060	\$1,338,413	\$2,271,541	\$64,015	\$3,673,969	\$153,981	\$1,350,861
Continuing Education	\$282,556	\$33,396		\$33,396	\$13,823	\$7,355		\$21,178	\$1,038	\$295,812
Designated Scholarships	\$1,696,641	\$38,250	\$126,359	\$164,609		\$370,162	\$0	\$370,162		\$1,491,088
F&A Sponsored Programs	\$1,750,513	\$357,236	\$67,313	\$424,549	\$300,623	\$174,179	\$67,313	\$542,114	\$13,931	\$1,646,878
Fees	\$3,918,315	\$2,836,983		\$2,836,983	\$2,267,777	\$961,607	\$8,500	\$3,237,884	\$212,626	\$3,730,041
General Designated	\$8,955,808	\$1,390,720	\$1,540,493	\$2,931,213	\$289,502	\$89,808	\$894,740	\$1,274,051	\$135,426	\$10,748,396
Instructional Fees	\$200,752	\$232,167	\$3,754	\$235,921	\$0	\$231,350	\$3,754	\$235,104	\$0	\$201,569
Sales & Service	\$1,191,435	\$1,738,041		\$1,738,041	\$1,055,984	\$769,729		\$1,825,713	\$99,614	\$1,203,377
Grand Total	\$19,889,465	\$12,074,799	\$1,964,191	\$14,038,990	\$5,558,819	\$6,644,065	\$1,041,322	\$13,244,206	\$623,078	\$21,307,326

Chart of Accounts: All
MSU-Billings
Budget for Endowments
FY25

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Endowments	25	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
 FY24**

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Endowments	24	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
FY25

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Loan Funds	25	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	\$1,183,126	\$58,612		\$58,612		\$220,000	\$20,000	\$240,000		\$1,001,738
Institutional Loan	\$147,648	\$3,562		\$3,562		\$1,029		\$1,029		\$150,182
Grand Total	\$1,330,775	\$62,174		\$62,174		\$221,029	\$20,000	\$241,029		\$1,151,920

Chart of Accounts: All
MSU-Billings
Actuals 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	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	\$1,346,283	\$31,391		\$31,391		\$167,555	\$26,993	\$194,548		\$1,183,126
Institutional Loan	\$144,083	\$3,881		\$3,881		\$316		\$316		\$147,648
Grand Total	\$1,490,366	\$35,272		\$35,272		\$167,871	\$26,993	\$194,864		\$1,330,775

Chart of Accounts: All
MSU-Billings
Budget for Plant Funds
FY25

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Plant Funds	25	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	\$4,308,219	\$1,404,963	\$14,500	\$1,419,463	\$150,176	\$2,694,332	\$5,355	\$2,849,862		\$2,877,820
Retirement of Indebtedne..	\$1,778		\$1,314,555	\$1,314,555		\$1,314,555		\$1,314,555		\$1,778
Unexpended Plant	\$1,873,077	\$330,095		\$330,095	\$234,069	\$92,357	\$0	\$326,426		\$1,876,746
Grand Total	\$6,183,073	\$1,735,058	\$1,329,055	\$3,064,113	\$384,245	\$4,101,243	\$5,355	\$4,490,843		\$4,756,344

Chart of Accounts: All
MSU-Billings
Actuals 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	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	\$4,365,434	\$1,487,479	\$145,823	\$1,633,301	\$133,861	\$1,457,410	\$99,246	\$1,690,516		\$4,308,219
Retirement of Indebtedne..	\$574	\$1,792	\$1,101,300	\$1,103,092		\$1,101,888		\$1,101,888		\$1,778
Unexpended Plant	\$1,785,900	\$303,518		\$303,518	\$97,076	\$119,265		\$216,341		\$1,873,077
Grand Total	\$6,151,908	\$1,792,788	\$1,247,123	\$3,039,911	\$230,937	\$2,678,562	\$99,246	\$3,008,745		\$6,183,073

Chart of Accounts: All
MSU-Billings
Budget for Restricted
FY25

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Restricted	25	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)	\$412,262			\$0		\$411,023		\$411,023	\$0	\$1,238
Financial Aid Programs	\$0	\$5,304,000		\$5,304,000	\$129,494	\$5,124,250		\$5,253,744		\$50,256
Other Restricted	\$2,342,630	\$39,120		\$39,120	\$22,981	\$16,139		\$39,120	\$0	\$2,342,630
Private Gifts & Scholarshi..	\$33,753	\$1,196,624		\$1,196,624		\$1,196,000		\$1,196,000		\$34,377
Restricted Sponsored Pro..	\$293,366	\$3,614,460		\$3,614,460	\$2,391,460	\$1,223,000		\$3,614,460		\$293,366
Grand Total	\$3,082,009	\$10,154,205		\$10,154,205	\$2,543,935	\$7,970,412		\$10,514,348	\$0	\$2,721,866

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

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Restricted	24	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)	\$744,659			\$0		\$332,398		\$332,398	\$0	\$412,262
Financial Aid Programs	\$0	\$5,582,554		\$5,582,554	\$178,098	\$5,404,457		\$5,582,554		\$0
Other Restricted	\$2,271,613	\$88,976		\$88,976	\$7,632	\$10,327		\$17,959	\$0	\$2,342,630
Private Gifts & Scholarshi..	\$6,784	\$1,249,502		\$1,249,502		\$1,222,533		\$1,222,533		\$33,753
Restricted Sponsored Pro..	\$255,208	\$4,574,885		\$4,574,885	\$2,411,278	\$2,125,449		\$4,536,727		\$293,366
Grand Total	\$3,278,264	\$11,495,918		\$11,495,918	\$2,597,008	\$9,095,164		\$11,692,172	\$0	\$3,082,009

ALL FUNDS
FTE EMPLOYEE DATA

UNIT	Montana State University Billings				
	ACTUAL FY 2024	PER- CENT	BUDGETED FY 2025	PER- CENT	INCR. (DECR.)
CURRENT UNRESTRICTED FUND:					
Contract Faculty (AY/FY)	134.04	38%	149.55	38%	11.57%
Contract Administrative	10.84	3%	10.84	3%	0.00%
Contract Professional	58.94	17%	62.84	16%	6.62%
Classified	109.01	31%	126.32	32%	15.88%
Graduate Teaching & Research Assistants (GTA & GRA)	4.50	1%	4.50	1%	0.00%
Part-Time and Other	34.27	10%	35.00	9%	2.13%
TOTAL	351.60	100%	389.05	100%	10.65%
RESTRICTED:					
Contract Faculty (AY/FY)	1.50	4%	1.35	3%	-10.00%
Contract Administrative	-	0%	-	0%	0.00%
Contract Professional	14.77	38%	14.77	38%	0.00%
Classified	9.59	24%	9.59	25%	0.00%
Graduate Teaching & Research Assistants (GTA & GRA)	-	0%	-	0%	0.00%
Part-Time and Other	13.32	34%	13.32	34%	0.00%
TOTAL	39.18	100%	39.03	100%	-0.38%
DESIGNATED:					
Contract Faculty (AY/FY)	1.66	2%	1.65	2%	-0.60%
Contract Administrative	-	0%	-	0%	0.00%
Contract Professional	11.96	17%	13.97	17%	16.81%
Classified	42.91	60%	50.66	63%	18.06%
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	71.11	100%	80.86	100%	13.71%
AUXILIARY:					
Contract Administrative	1.16	6%	1.16	5%	0.00%
Contract Professional	4.84	23%	6.59	29%	36.16%
Classified	9.26	45%	9.61	42%	3.78%
Graduate Teaching & Research Assistants (GTA & GRA)	-	0%	-	0%	0.00%
Part-Time and Other	5.38	26%	5.38	24%	0.00%
TOTAL	20.64	100%	22.74	100%	10.17%
PLANT:					
Classified	3.30	78%	5.50	86%	66.67%
Part-Time and Other	0.93	22%	0.93	14%	0.00%
TOTAL	4.23	100%	6.43	100%	52.01%
TOTAL FTE:					
Contract Faculty (AY/FY)	137.20	28%	152.55	28%	11.19%
Contract Administrative	12.00	2%	12.00	2%	0.00%
Contract Professional	90.51	19%	98.17	18%	8.46%
Classified	174.07	36%	201.68	37%	15.86%
Graduate Teaching & Research Assistants (GTA & GRA)	5.43	1%	5.43	1%	0.00%
Part-Time and Other	67.55	14%	68.28	13%	1.08%
TOTAL	486.76	100%	538.11	100%	10.55%

Comments

Note: FY24 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**

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	May 2005	Jun 1991	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 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	755,993
- Expenditures, Transfers Out (Actual FY22)	-	(640,000)	-	(273,569)
Fund Balance - FYE 2022 Actual	180,276	5,382,801	334,818	2,295,111
+ Revenues, Transfers In (Actual FY23)	-	993,514	302,280	871,579
- Expenditures, Transfers Out (Actual FY23)	(30,000)	(946,137)	-	(1,480,049)
Fund Balance - FYE 2023 Actual	150,276	5,430,178	637,098	1,686,641
+ Revenues, Transfers In (Actual FY24)	50,000	1,290,493	203,328	126,359
- Expenditures, Transfers Out (Actual FY24)		(373,240)	(300,000)	(338,296)
Fund Balance - FYE 2024 Actual	200,276	6,347,431	540,426	1,474,704
Revenues, Transfers In (Estimated FY25)		10,122	28,046	330,000
Expenditures, Transfers Out (Estimated FY25)	(25,000)	(715,000)		(380,000)
Fund Balance - FYE 2025 Estimated	175,276	5,642,552	568,472	1,424,704
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 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

MSUB
Maintenance Projects by Campus Building by Year

Sum of Inflated at 5.4% to 6.30.24 Year to Address										
Building	1	2	3	4	5	6	7	10	20	Grand Total
APSARUKE HALL	87,060	125,426	1,677,968	302,498	178,653	710,396	82,212			3,164,213
CAMPUS WIDE	17,153,850									17,153,850
CISEL HALL / MUSIC	8,758,002	1,562,871	2,727,025	201,356	21,080			263,500		13,533,834
COLLEGE OF EDUCATION	176,545	1,836,595	1,551,804	2,126,445		651,899	1,343,850			7,687,138
FACILITIES SERVICES OFFICE						97,495	60,737	26,350	113,305	297,887
FACILITIES SERVICES SHOP			271,405	280,101	145,452		270,562	184,450	621,860	1,773,829
HEALTH SCIENCES BUILDING	1,581		97,495		26,350			1,169,413		1,294,839
LIBERAL ARTS	3,364,895	4,453,150	2,083,231	1,270,702	685,100	166,005	245,582			12,268,665
LIBRARY	790,500	1,011,840	769,947	1,320,135	1,022,696	2,526,001	2,046,341		790,500	10,277,960
P.E. BUILDING (STATE PORTIO	6,386,713	1,252,679	52,700	988,125	790,500	1,127,780	1,317,500	3,487,159		15,403,156
PARKING GARAGE		490,110	790,500	68,510	39,525	102,765	142,290	438,464		2,072,164
PETRO HALL	5,022,310	4,848,463	1,080,350	2,598,110	5,811,967	1,054,000	1,591,277	1,043,992		23,050,469
PETRO HALL and RIMROCK	6,166,954									6,166,954
RIMROCK HALL	3,277,835	756,245	895,900	6,208,060	1,041,879	1,112,181	224,502	1,003,935		14,520,536
STUDENT UNION BUILDING	138,074	184,450	801,040	68,510	524,365	5,797	68,510	4,743		1,795,489
TECHNOLOGY BUILDING	2,686,119	527,000	889,576	895,900	424,235	289,850	790,500	54,281	685,100	7,242,561
Grand Total	54,010,438	17,048,829	13,688,941	16,328,452	10,711,802	7,844,168	8,183,862	7,676,287	2,210,765	137,703,545

MSU Billings
Negative Fund Balance Report
For the fiscal year ended June 30, 2024

MSU Billings had no negative fund balances in SABHRS or on the CHE operating reports to report for FY24.

CHE 116

MSU Billings

**Report of Funds with Negative Cash Balance for Two Consecutive Fiscal Years
For the two fiscal years ended June 30, 2024**

MSU Billings had no SABHRS funds with negative cash to report for the two consecutive years of FY23 and FY24.

REPORT ON OUTSTANDING INDEBTEDNESS

Campus: Montana State University Billings
 Date: June 30, 2024

REVENUE BONDS ISSUE	ORIGINAL AMOUNT OF ISSUE	USES OF FUNDS - PROJECTS/AMOUNTS	PLEGGED REVENUES	OUTSTANDING PRINCIPAL BALANCE AT JUNE 30, 2024	FY2025 PRINCIPAL & INTEREST PAYMENT	FY2026 PRINCIPAL & INTEREST PAYMENT	FY2027 PRINCIPAL & INTEREST PAYMENT	FY2028 PRINCIPAL & INTEREST PAYMENT
Series 2017D	\$ 1,379,432	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; Parking Lot Operations.	\$ 270,000	\$ 144,800	\$ 140,250	\$ 143,500	\$ 0
Series 2021H	\$ 3,090,000	Series 2021H was a refunding of Series 20120 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 20120 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 20210.	Auxiliary Residence Halls Revenues, Student Union Operations; Land Grant Income; Student Building Fee; Student Union Use Fee; Rental Properties; Parking Lot Operations.	\$ 1,550,000	\$ 779,941	\$ 783,623	\$ 0	\$ 0

OTHER LONG TERM DEBT - SOURCE	ORIGINAL BALANCE	USES OF FUNDS - PROJECTS/AMOUNTS	REVENUE STREAM IDENTIFIED FOR REPAYMENT	JUNE 30, 2023 BALANCE	JUNE 30, 2024 BALANCE	PERCENT CHANGE FY23 TO FY24
SUB Mechanical Intercep Loans	\$ 1,260,881	SUB Mechanical Repairs	Auxiliary Building Fee	\$ 410,626	\$ 321,348	-22%
LA/Library Boiler Intercep Loan	\$ 750,000	Liberal Arts and Library Building Boilers	Facilities net revenues	\$ 521,867	\$ 486,650	-7%
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	\$ 1,227,752	\$ 857,678	-30%
Subscription-Based Information Technology Arrangement (SBITA)	\$ 177,086	Right to Use Leases for Buildings, Land and Copiers	Information Technology Revenues	\$ 121,957	\$ 62,961	100%

State Building Energy Conservation Program (SBCEP)	USES OF FUNDS	JUNE 30, 2023 BALANCE	JUNE 30, 2024 BALANCE	PERCENT CHANGE FY23 TO FY24
SBCEP Loans	Various energy savings projects for state-owned buildings	\$ 187,499	\$ 131,594	-30%

TOTAL OUTSTANDING DEBT at June 30, 2024 **\$ 3,680,231**