

# Montana State University Billings

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Montana State University Billings

ALL FUNDS SUBJECT TO BOARD OF REGENTS APPROVAL  
FISCAL YEAR 2023

Campus/Agency	Actual FY 2022	Budgeted FY 2023	Dollar Change Actual 2022 to Budgeted 2023	Percent Change Actual 2022 to Budgeted 2023
Current Operating Unrestricted	\$ 36,729,592	\$ 41,118,681	\$ 4,389,089	12%
Current Restricted	17,077,292	9,635,842	(7,441,450)	-44%
Current Designated	13,630,605	10,340,971	(3,289,634)	-24%
Auxiliary Enterprises	7,410,136	7,359,783	(50,353)	-1%
Loan & Endowment Funds	77,974	50,852	(27,122)	-35%
Plant Funds	4,473,727	2,629,058	(1,844,669)	-41%
<b>TOTAL ALL FUNDS</b>	<b>\$ 79,399,326</b>	<b>\$ 71,135,187</b>	<b>\$ (8,264,139)</b>	<b>-10%</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  
FY22 Actuals to FY23 Budgeted  
Chart of Accounts: All  
Reporting Units: MSU-Billings

Fiscal Year  
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FY Comparison  
Next FY

Reporting Contract Line Item							FY Comparison				
Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY22	% of Total	Budget FY23	% of Total Budget	% Change	Next FY		
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$9,912,077	26.98%	\$11,322,113	27.54%	14.23%	Net/Gross Tuition Net		
		Contract Administ..	611ADM	\$1,351,650	3.68%	\$1,487,749	3.62%	10.07%			
		Classified	611CLS	\$4,004,376	10.90%	\$4,888,007	11.89%	22.07%	Chart of Accounts		
		Graduate Assistan..	611GST	\$51,020	0.14%	\$62,101	0.15%	21.72%			
		Contract Professio..	611PRF	\$4,059,114	11.05%	\$4,307,852	10.48%	6.13%	<input type="checkbox"/> MSU <input checked="" type="checkbox"/> UM		
		Other Salaries	612OTS	\$399,627	1.09%	\$637,934	1.55%	59.63%			
		Other Compensati..	613OTC	\$11,186	0.03%	\$11,680	0.03%	4.41%	Ed Units or Agencies		
		Subcategory Total		\$19,789,049	53.87%	\$22,717,436	55.25%	14.80%			
	Benefits	Employee Benefits	614BEN	\$7,020,769	19.11%	\$8,802,944	21.41%	25.38%	<input checked="" type="checkbox"/> Agencies <input checked="" type="checkbox"/> Ed Units		
		Other Benefits	619OTB	\$439	0.00%						
		Termination Benef..	615TRB	\$13,588	0.04%	\$50,000	0.12%	267.97%	Reporting Units MSU-Billings		
		Termination Pay	615TRP	\$283,028	0.77%	\$270,668	0.66%	-4.37%			
		Subcategory Total		\$7,317,823	19.92%	\$9,123,612	22.19%	24.68%	Fund All		
	Category Total		\$27,106,873	73.80%	\$31,841,049	77.44%	17.46%				
Operating Expenses	Operating Expenses	Communications	623COM	\$379,666	1.03%	\$389,714	0.95%	2.65%	Org All		
		Contracted Services	621SRV	\$2,497,519	6.80%	\$2,352,773	5.72%	-5.80%			
		Cost of Goods Sold	629CGS						Account All		
		Other	628OTH	(\$367,003)	-1.00%	\$217,632	0.53%	-159.30%			
		Rent	625RNT	\$180,043	0.49%	\$151,370	0.37%	-15.93%	Program All		
		Repairs & Mainten..	627MNT	\$1,963,122	5.34%	\$1,581,318	3.85%	-19.45%			
		Supplies	622SUP	\$756,448	2.06%	\$1,120,534	2.73%	48.13%	Activity All		
		Travel	624TRV	\$535,543	1.46%	\$782,983	1.90%	46.20%			
		Utilities	626UTL	\$1,342,464	3.65%	\$1,149,322	2.80%	-14.39%	Location All		
		Waivers & Scholar..	628WAV	\$634,927	1.73%	\$803,722	1.95%	26.59%			
		Subcategory Total		\$7,922,728	21.57%	\$8,549,368	20.79%	7.91%	Fund Type All		
		Category Total		\$7,922,728	21.57%	\$8,549,368	20.79%	7.91%			
		Capital and Transfers	Capital	Capital Equipment	631CEQ	\$23,184	0.06%	\$28,850	0.07%	24.44%	Account Type All
				Debt Service	650DBT	\$663,737	1.81%	\$663,736	1.61%	0.00%	
Subcategory Total				\$686,921	1.87%	\$692,586	1.68%	0.82%			
Transfers	NonMandatory Tra..		688NXF	\$1,016,027	2.77%	\$35,679	0.09%	-96.49%			
	Subcategory Total			\$1,016,027	2.77%	\$35,679	0.09%	-96.49%			
Category Total			\$1,702,948	4.64%	\$728,265	1.77%	-57.24%				
Total Expenses				\$36,732,549	100.00%	\$41,118,681	100.00%	11.94%			

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

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

Fiscal Year  
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FY Comparison  
 Next FY

Reporting Contract Line Items								% of Total Budget	FY Comparison Next FY
Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY22	% of Total	Budget FY23	% Change		
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$9,877,230	59.42%	\$11,260,595	60.83%	14.01%	Net/Gross Tuition Net
		Contract Administ..	611ADM	\$0	0.00%				
		Classified	611CLS	\$447,871	2.69%	\$471,505	2.55%	5.28%	Chart of Accounts
		Graduate Assistan..	611GST	\$15,085	0.09%	\$38,101	0.21%	152.58%	
		Contract Professio..	611PRF	\$295,150	1.78%	\$392,346	2.12%	32.93%	<input checked="" type="checkbox"/> MSU <input checked="" type="checkbox"/> UM
		Other Salaries	612OTS	\$219,221	1.32%	\$368,914	1.99%	68.28%	
		Other Compensati..	613OTC	\$7,445	0.04%	\$10,500	0.06%	41.03%	Ed Units or Agencies
		Subcategory Total		\$10,862,003	65.34%	\$12,541,961	67.75%	15.47%	
	Benefits	Employee Benefits	614BEN	\$3,606,582	21.70%	\$4,576,658	24.72%	26.90%	Reporting Units
		Other Benefits	619OTB						
		Termination Benef..	615TRB	\$13,588	0.08%	\$50,000	0.27%	267.97%	Fund All
		Termination Pay	615TRP	\$142,371	0.86%	\$135,536	0.73%	-4.80%	
		Subcategory Total		\$3,762,541	22.63%	\$4,762,195	25.73%	26.57%	Org All
	Category Total		\$14,624,543	87.98%	\$17,304,155	93.48%	18.32%		
Operating Expenses	Operating Expenses	Communications	623COM	\$18,825	0.11%	\$15,535	0.08%	-17.48%	Account All
		Contracted Services	621SRV	\$659,826	3.97%	\$636,459	3.44%	-3.54%	
		Cost of Goods Sold	629CGS						Program 01 Instruction
		Other	628OTH	\$171,537	1.03%	\$139,149	0.75%	-18.88%	
		Rent	625RNT	\$2,453	0.01%	\$2,450	0.01%	-0.10%	Activity All
		Repairs & Mainten..	627MNT	\$18,941	0.11%	\$27,155	0.15%	43.36%	
		Supplies	622SUP	\$200,107	1.20%	\$236,488	1.28%	18.18%	Location All
		Travel	624TRV	\$71,660	0.43%	\$149,576	0.81%	108.73%	
		Subcategory Total		\$1,143,349	6.88%	\$1,206,812	6.52%	5.55%	Fund Type All
	Category Total		\$1,143,349	6.88%	\$1,206,812	6.52%	5.55%		
Capital and Transfers	Transfers	NonMandatory Tra..	688NXF	\$855,162	5.14%				Account Type All
		Subcategory Total		\$855,162	5.14%				
	Category Total		\$855,162	5.14%					
Total Expenses				\$16,623,054	100.00%	\$18,510,968	100.00%	11.36%	

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

Montana University System  
Current Unrestricted Expenditures  
FY22 Actuals to FY23 Budgeted  
Chart of Accounts: All  
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FY Comparison  
Next FY

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

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

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

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Period  
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FY Comparison  
Next FY

Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY22	% of Total	Budget FY23	% of Total Budget	% Change	
Personal Services	Salaries and Wages	Contract Faculty	610FAC			\$12,000	0.34%		Net/Gross Tuition Net
		Contract Administrat..	611ADM	\$454,592	16.77%	\$584,083	16.52%	28.49%	
		Classified	611CLS	\$474,913	17.51%	\$658,846	18.63%	38.73%	Chart of Accounts
		Graduate Assistan..	611GST	\$1,160	0.04%				
		Contract Professio..	611PRF	\$793,571	29.27%	\$713,038	20.16%	-10.15%	<input checked="" type="checkbox"/> MSU <input checked="" type="checkbox"/> UM
		Other Salaries	612OTS	\$25,215	0.93%	\$36,490	1.03%	44.72%	
		Other Compensati..	613OTC	\$0	0.00%	\$700	0.02%		Ed Units or Agencies
		Subcategory Total		\$1,749,450	64.52%	\$2,005,157	56.70%	14.62%	
	Benefits	Employee Benefits	614BEN	\$603,194	22.25%	\$765,908	21.66%	26.98%	<input checked="" type="checkbox"/> Agencies <input checked="" type="checkbox"/> Ed Units
		Termination Benef..	615TRB						
		Termination Pay	615TRP	\$9,223	0.34%	\$97,233	2.75%	954.29%	Reporting Units
		Subcategory Total		\$612,417	22.59%	\$863,140	24.41%	40.94%	MSU-Billings
	Category Total			\$2,361,867	87.10%	\$2,868,297	81.11%	21.44%	Fund
Operating Expenses	Operating Expenses	Communications	623COM	\$7,720	0.28%	\$12,033	0.34%	55.86%	All
		Contracted Services	621SRV	\$111,209	4.10%	\$101,186	2.86%	-9.01%	Org
		Other	628OTH	\$17,793	0.66%	\$32,183	0.91%	80.88%	
		Rent	625RNT	\$0	0.00%	\$0	0.00%		Account
		Repairs & Mainten..	627MNT	\$11,170	0.41%	\$26,284	0.74%	135.31%	
		Supplies	622SUP	\$191,215	7.05%	\$371,387	10.50%	94.22%	Program
		Travel	624TRV	\$8,798	0.32%	\$26,236	0.74%	198.19%	
		Waivers & Scholar..	628WAV	\$1,750	0.06%	\$85,000	2.40%	4757.14%	Activity
		Subcategory Total		\$349,655	12.90%	\$654,309	18.50%	87.13%	
	Category Total			\$349,655	12.90%	\$654,309	18.50%	87.13%	All
Capital and Transfers	Capital	Capital Equipment	631CEQ	\$0	0.00%	\$13,850	0.39%		Location
		Subcategory Total		\$0	0.00%	\$13,850	0.39%		
	Category Total			\$0	0.00%	\$13,850	0.39%		Fund Type
Total Expenses				\$2,711,522	100.00%	\$3,536,456	100.00%	30.42%	All

Account Type  
All

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

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

Fiscal Year  
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FY Comparison  
Next FY

Reporting Unit: MSU - Billings								FY Comparison Next FY	
Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY22	% of Total	Budget FY23	% of Total Budget	% Change	
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$18,660	0.30%	\$39,018	0.53%	109.10%	Net/Gross Tuition Net
		Contract Administ..	611ADM	\$136,638	2.18%	\$138,215	1.88%	1.15%	
		Classified	611CLS	\$1,060,602	16.89%	\$1,443,140	19.64%	36.07%	Chart of Accounts
		Graduate Assistan..	611GST	\$34,775	0.55%	\$24,000	0.33%	-30.98%	
		Contract Professio..	611PRF	\$1,846,675	29.40%	\$1,917,997	26.11%	3.86%	<input checked="" type="checkbox"/> MSU
		Other Salaries	612OTS	\$120,398	1.92%	\$143,038	1.95%	18.80%	<input checked="" type="checkbox"/> UM
		Other Compensati..	613OTC	\$2,195	0.03%	\$0	0.00%	-100.00%	Ed Units or Agencies
		Subcategory Total		\$3,219,942	51.27%	\$3,705,408	50.44%	15.08%	
	Benefits	Employee Benefits	614BEN	\$1,313,691	20.92%	\$1,610,220	21.92%	22.57%	<input checked="" type="checkbox"/> Agencies <input checked="" type="checkbox"/> Ed Units
		Other Benefits	619OTB						
		Termination Pay	615TRP	\$82,029	1.31%	\$22,482	0.31%	-72.59%	Reporting Units MSU-Billings
		Subcategory Total		\$1,395,720	22.22%	\$1,632,702	22.22%	16.98%	
	Category Total				\$4,615,662	73.49%	\$5,338,110	72.66%	15.65%
Operating Expenses	Operating Expenses	Communications	623COM	\$315,444	5.02%	\$319,654	4.35%	1.33%	Org All
		Contracted Services	621SRV	\$432,617	6.89%	\$642,102	8.74%	48.42%	
		Cost of Goods Sold	629CGS						Account All
		Other	628OTH	\$176,197	2.81%	\$201,054	2.74%	14.11%	
		Rent	625RNT	\$10,311	0.16%	\$19,930	0.27%	93.29%	Program 05 Student Services
		Repairs & Mainten..	627MNT	\$35,092	0.56%	\$26,114	0.36%	-25.58%	
		Supplies	622SUP	\$235,922	3.76%	\$303,721	4.13%	28.74%	Activity All
		Travel	624TRV	\$435,481	6.93%	\$484,605	6.60%	11.28%	
		Subcategory Total		\$1,641,064	26.13%	\$1,997,180	27.19%	21.70%	Location All
	Category Total				\$1,641,064	26.13%	\$1,997,180	27.19%	
Capital and Transfers	Capital	Capital Equipment	631CEQ	\$13,091	0.21%				Fund Type All
		Debt Service	650DBT	\$11,000	0.18%	\$11,000	0.15%	0.00%	
		Subcategory Total		\$24,091	0.38%	\$11,000	0.15%	-54.34%	Account Type All
	Transfers	NonMandatory Tra..	688NXF						
		Subcategory Total							
Category Total				\$24,091	0.38%	\$11,000	0.15%	-54.34%	
Total Expenses				\$6,280,817	100.00%	\$7,346,290	100.00%	16.96%	

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

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



FY Comparisons:  
Selected FY Actual to Current Budget  
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FY22 Actuals to FY23 Budgeted  
Chart of Accounts: All  
Reporting Units: MSU-Billings

Fiscal Year  
22

Period  
14

FY Comparison  
Next FY

				Actual FY22	% of Total	Budget FY23	% of Total Budget	% Change
Category	Subcategory	Accounts	Level 1 Acct Code					
Personal Services	Salaries and Wages	Classified	611CLS	\$1,182,196	17.58%	\$1,351,277	21.06%	14.30%
		Contract Professio..	611PRF	\$193,494	2.88%	\$295,518	4.61%	52.73%
		Other Salaries	612OTS	\$15,054	0.22%	\$65,429	1.02%	334.62%
		Subcategory Total		\$1,390,744	20.68%	\$1,712,224	26.69%	23.12%
	Benefits	Employee Benefits	614BEN	\$624,437	9.29%	\$824,525	12.85%	32.04%
		Other Benefits	619OTB	(\$383)	-0.01%			
		Termination Pay	615TRP	\$4,607	0.07%	\$6,424	0.10%	39.44%
		Subcategory Total		\$628,661	9.35%	\$830,949	12.95%	32.18%
	Category Total			\$2,019,405	30.03%	\$2,543,173	39.64%	25.94%
	Operating Expenses	Operating Expenses	Communications	623COM	\$17,881	0.27%	\$13,550	0.21%
Contracted Services			621SRV	\$919,922	13.68%	\$648,992	10.12%	-29.45%
Other			628OTH	(\$509,958)	-7.58%	(\$384,081)	-5.99%	-24.68%
Rent			625RNT	\$165,000	2.45%	\$125,000	1.95%	-24.24%
Repairs & Mainten..			627MNT	\$1,877,024	27.91%	\$1,483,545	23.13%	-20.96%
Supplies			622SUP	\$79,998	1.19%	\$136,917	2.13%	71.15%
Travel			624TRV	\$2,970	0.04%	\$4,164	0.06%	40.22%
Utilities			626UTL	\$1,342,464	19.96%	\$1,149,322	17.92%	-14.39%
Subcategory Total			\$3,895,300	57.93%	\$3,177,409	49.53%	-18.43%	
Category Total			\$3,895,300	57.93%	\$3,177,409	49.53%	-18.43%	
Capital and Transfers	Capital	Capital Equipment	631CEQ	\$5,000	0.07%	\$15,000	0.23%	200.00%
		Debt Service	650DBT	\$643,917	9.58%	\$643,916	10.04%	0.00%
		Subcategory Total		\$648,917	9.65%	\$658,916	10.27%	1.54%
	Transfers	NonMandatory Tra..	688NXF	\$160,865	2.39%	\$35,679	0.56%	-77.82%
		Subcategory Total		\$160,865	2.39%	\$35,679	0.56%	-77.82%
	Category Total			\$809,782	12.04%	\$694,595	10.83%	-14.22%
Total Expenses				\$6,724,487	100.00%	\$6,415,176	100.00%	-4.60%

Net/Gross Tuition  
Net

Chart of Accounts  
☒ MSU  
☒ UM

Ed Units or Agencies  
☒ Agencies  
☒ Ed Units

Reporting Units  
MSU-Billings

Fund  
All

Org  
All

Account  
All

Program  
07 Operation & Mainte..

Activity  
All

Location  
All

Fund Type  
All

Account Type  
All

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

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

Fiscal Year  
22

Period  
14

FY Comparison  
Next FY

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

Net/Gross Tuition  
Net

Chart of Accounts  
☒ MSU  
☒ UM

Ed Units or Agencies  
☒ Agencies  
☒ Ed Units

Reporting Units  
MSU-Billings

Fund  
All

Org  
All

Account  
All

Program  
08 Scholarships & Fello..

Activity  
All

Location  
All

Fund Type  
All

Account Type  
All

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

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

Fiscal Year  
22

Period  
14

FY Comparison  
Next FY

Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY22	% of Total	Budget FY23	% of Total Budget	% Change
Operating Expenses	Operating Expenses	Repairs & Maintenance	627MNT			\$0		
		Subcategory Total				\$0		
	Category Total					\$0		
		Total Expenses				\$0		

Net/Gross Tuition  
Net

Chart of Accounts  
☒ MSU  
☒ UM

Ed Units or Agencies  
☒ Agencies  
☒ Ed Units

Reporting Units  
MSU-Billings

Fund  
All

Org  
All

Account  
All

Program  
70 Plant Funds

Activity  
All

Location  
All

Fund Type  
All

Account Type  
All

The Montana University System  
5-Year Comparison by Program  
Fiscal Year 2023  
Chart of Accounts: All  
Reporting Units: MSU-Billings

Fiscal Year  
2023

Chart of Accounts  
☒ MSU  
☒ UM

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

Ed Units or Agencies  
All

Reporting Unit  
MSU-Billings

Program  
All

Fund  
All

Org  
All

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

The Montana University System  
 Institutional Financial Aid  
 FY22 Actuals to FY23 Budgeted

Fiscal Year  
 22

Period  
 14

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

Chart of Accounts

☒ MSU  
☒ UM

Ed Units or Agencies

☒ Ed Units

Reporting Units

MSU-Billings

Account

All

Definitions:

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

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

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

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

Data Caveats:

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

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

\*\*\* 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.

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

Fiscal Year  
22

Period  
14

FY Comparison  
Next FY

Category	Accounts	Level 1 Acct Code	Actual FY22	% of Total	Budget FY23	% of Total Budget	% Change	
Tuition and Fees*	Admissions Fees	515ADM	\$12,017	0.03%	\$7,500	0.02%	-37.59%	Net/Gross Tuition Net
	Non resident Tuition	505NON	\$1,154,786	3.14%	\$1,153,440	2.81%	-0.12%	
	Program Tuition & Fees	520PRG	\$137,550	0.37%	\$146,625	0.36%	6.60%	Chart of Accounts
	Registration Fee	515REG	\$224,573	0.61%	\$222,210	0.54%	-1.05%	<input checked="" type="checkbox"/> MSU
	Resident Tuition	500RES	\$9,596,867	26.13%	\$9,815,777	23.87%	2.28%	<input checked="" type="checkbox"/> UMC
	WUE Tuition	505WUE	\$1,469,973	4.00%	\$1,510,258	3.67%	2.74%	Ed Units or Agencies
	Category Total		\$12,595,765	34.29%	\$12,855,810	31.27%	2.06%	<input checked="" type="checkbox"/> Agencies
State Allocations	Hi Ed General Fund Reven..	555GEN	\$20,498,348	55.81%	\$20,983,545	51.03%	2.37%	<input checked="" type="checkbox"/> Ed Units
	Hi Ed Millage Revenue	555MIL	\$2,984,682	8.13%	\$3,009,145	7.32%	0.82%	Reporting Units
	MUS Retirement Plan	555SPE	\$129,391	0.35%	\$131,421	0.32%	1.57%	MSU-Billings
	Other OCHE/State Funding	555SPE	\$174,020	0.47%	\$17,256	0.04%	-90.08%	Fund
	Category Total		\$23,786,441	64.76%	\$24,141,367	58.71%	1.49%	All
Other Revenues	Course Fees	530CRS	\$47,902	0.13%	\$57,500	0.14%	20.04%	Account
	Financial Aid	562FNA	\$5,885	0.02%	\$25,724	0.06%	337.11%	All
	Investments	540INV	\$8,164	0.02%	\$3,778	0.01%	-53.72%	Program
	Other Revenue	580OTH	\$118,372	0.32%	\$30,360	0.07%	-74.35%	All
	Other Student Fees	532OSF	\$102,107	0.28%	\$92,000	0.22%	-9.90%	Activity
	Category Total		\$282,430	0.77%	\$209,362	0.51%	-25.87%	All
Transfers	Non Mandatory Transfer In	557NMX	\$64,956	0.18%	\$3,912,142	9.51%	5922.76%	Location
	Category Total		\$64,956	0.18%	\$3,912,142	9.51%	5922.76%	All
Total Revenue			\$36,729,592	100.00%	\$41,118,681	100.00%	11.95%	Fund Type
								All
								Account Type
								All

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

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

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

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

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



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

Fund Type Designated	Fiscal Year 23	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	\$631,281	\$260,680		\$260,680	\$28,249	\$223,140		\$251,388	\$0	\$640,573
Athletics	\$124,293	\$1,242,767		\$1,242,767	\$232,458	\$1,013,073	\$3,000	\$1,248,531	\$1,317	\$119,846
Campus Sales and Service	\$1,092,715	\$3,413,916		\$3,413,916	\$1,786,425	\$1,592,565		\$3,378,990	\$166,638	\$1,294,278
Continuing Education	\$287,638	\$17,000		\$17,000	\$62,549	\$5,150		\$67,699	\$476	\$237,414
Designated Scholarships	\$2,305,130	\$275,000		\$275,000		\$275,000	\$550,000	\$825,000		\$1,755,130
F&A Sponsored Programs	\$1,805,194	\$256,333		\$256,333	\$122,401	\$54,953		\$177,354	\$4,360	\$1,888,533
Fees	\$3,499,453	\$2,698,917		\$2,698,917	\$2,025,464	\$875,042	\$8,500	\$2,909,005	\$134,701	\$3,424,066
General Designated	\$7,915,792	\$405,039		\$405,039	\$288,229	\$60,269	\$3,314,574	\$3,663,072	\$80,804	\$4,738,563
Instructional Fees	\$245,040	\$165,661		\$165,661	\$6,506	\$150,470		\$156,976	\$304	\$254,029
Sales & Service	\$1,084,352	\$1,605,658		\$1,605,658	\$1,200,521	\$417,832		\$1,618,353	\$78,676	\$1,150,333
<b>Grand Total</b>	<b>\$18,990,887</b>	<b>\$10,340,971</b>		<b>\$10,340,971</b>	<b>\$5,752,802</b>	<b>\$4,667,492</b>	<b>\$3,876,074</b>	<b>\$14,296,368</b>	<b>\$467,276</b>	<b>\$15,502,766</b>

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

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

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

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Endowments	23	All	All	MSU-Billings	Budget					
Reporting Fund	Beginning Balance	Revenue	Transfers In	Total Revenue	Comp & Benefits	Operating & Capital	Transfers Out	Total Expenses	Compensated Absences	Ending Fund Balance
Clay Endowment	\$12,400			\$0				\$0		\$12,400
Grand Total	\$12,400			\$0				\$0		\$12,400

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

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Endowments	22	All	All	MSU-Billings	Actuals					
Reporting Fund	Beginning Balance	Revenue	Transfers In	Total Revenue	Comp & Benefits	Operating & Capital	Transfers Out	Total Expenses	Compensated Absences	Ending Fund Balance
Clay Endowment	\$12,400			\$0				\$0		\$12,400
Grand Total	\$12,400			\$0				\$0		\$12,400

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

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies		Reporting Unit		Actuals/Budget			
Loan Funds	23	All	All		MSU-Billings		Budget			
Reporting Fund	Beginning Balance	Revenue	Transfers In	Total Revenue	Comp & Benefits	Operating & Capital	Transfers Out	Total Expenses	Compensated Absences	Ending Fund Balance
Federal & State Loan	\$1,651,725	\$49,823		\$49,823		\$318,312	\$47,568	\$365,880		\$1,335,668
Institutional Loan	\$141,968	\$1,029		\$1,029		\$1,029		\$1,029		\$141,968
Grand Total	\$1,793,693	\$50,852		\$50,852		\$319,341	\$47,568	\$366,909		\$1,477,636

Chart of Accounts: All  
MSU-Billings  
Actuals for Loan Funds  
FY22

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Loan Funds	22	All	All	MSU-Billings	Actuals					
Reporting Fund	Beginning Balance	Revenue	Transfers In	Total Revenue	Comp & Benefits	Operating & Capital	Transfers Out	Total Expenses	Compensated Absences	Ending Fund Balance
Federal & State Loan	\$2,034,465	\$75,902		\$75,902		\$399,186	\$59,456	\$458,642		\$1,651,725
Institutional Loan	\$140,173	\$2,071		\$2,071		\$276		\$276		\$141,968
<b>Grand Total</b>	<b>\$2,174,638</b>	<b>\$77,974</b>		<b>\$77,974</b>		<b>\$399,462</b>	<b>\$59,456</b>	<b>\$458,918</b>		<b>\$1,793,693</b>

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

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Plant Funds	23	All	All	MSU-Billings	Budget					
Reporting Fund	Beginning Balance	Revenue	Transfers In	Total Revenue	Comp & Benefits	Operating & Capital	Transfers Out	Total Expenses	Compensated Absences	Ending Fund Balance
Renewal/Replacement	\$5,156,237	\$1,167,864	\$14,500	\$1,182,364	\$164,023	\$2,369,289		\$2,533,312		\$3,805,289
Retirement of Indebtedne..	\$271		\$1,222,178	\$1,222,178		\$1,222,178		\$1,222,178		\$271
Unexpended Plant	\$1,640,364	\$224,516		\$224,516	\$115,671	\$47,590		\$163,261		\$1,701,619
<b>Grand Total</b>	<b>\$6,796,871</b>	<b>\$1,392,380</b>	<b>\$1,236,678</b>	<b>\$2,629,058</b>	<b>\$279,694</b>	<b>\$3,639,056</b>		<b>\$3,918,750</b>		<b>\$5,507,179</b>

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

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Plant Funds	22	All	All	MSU-Billings	Actuals					
Reporting Fund	Beginning Balance	Revenue	Transfers In	Total Revenue	Comp & Benefits	Operating & Capital	Transfers Out	Total Expenses	Compensated Absences	Ending Fund Balance
Renewal/Replacement	\$4,120,971	\$1,786,936	\$1,107,147	\$2,894,083	\$148,297	\$1,572,289	\$138,231	\$1,858,817		\$5,156,237
Retirement of Indebtedne..	\$230	\$19,569	\$1,294,074	\$1,313,643		\$1,313,602		\$1,313,602		\$271
Unexpended Plant	\$2,220,564	\$266,000		\$266,000	\$122,426	\$723,775		\$846,201		\$1,640,364
<b>Grand Total</b>	<b>\$6,341,765</b>	<b>\$2,072,506</b>	<b>\$2,401,220</b>	<b>\$4,473,727</b>	<b>\$270,723</b>	<b>\$3,609,666</b>	<b>\$138,231</b>	<b>\$4,018,620</b>		<b>\$6,796,871</b>



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

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Restricted	23	All	All	MSU-Billings	Budget					
Reporting Fund	Beginning Balance	Revenue	Transfers In	Total Revenue	Comp & Benefits	Operating & Capital	Transfers Out	Total Expenses	Compensated Absences	Ending Fund Balance
Federal Grants (Non OSP)	\$1,101,469	\$309,644		\$309,644	\$0	\$969,389		\$969,389	\$0	\$441,723
Financial Aid Programs	\$3,468	\$5,188,198		\$5,188,198	\$280,981	\$4,907,217		\$5,188,198		\$3,468
Other Restricted	\$2,289,550	\$38,000		\$38,000	\$21,247	\$16,753		\$38,000	\$0	\$2,289,550
Private Gifts & Scholarshi..	\$3,688	\$1,200,000		\$1,200,000		\$1,200,000		\$1,200,000		\$3,688
Restricted Sponsored Pro..	\$237,744	\$2,900,000		\$2,900,000	\$1,947,178	\$952,822		\$2,900,000		\$237,744
<b>Grand Total</b>	<b>\$3,635,919</b>	<b>\$9,635,842</b>		<b>\$9,635,842</b>	<b>\$2,249,406</b>	<b>\$8,046,181</b>		<b>\$10,295,588</b>	<b>\$0</b>	<b>\$2,976,174</b>

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

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

**ALL FUNDS**  
**FTE EMPLOYEE DATA**

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

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

**Note:** FY22 actual FTE will be less than the budgeted FTE due to full and partial position vacancies that will occur during the year.

**THE MONTANA UNIVERSITY SYSTEM  
BOARD OF REGENTS AUTHORIZED RESERVE ACCOUNTS  
FINANCIAL SUMMARY - ACTUAL AND PROJECTED**

NAME						CODE					
<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 2018 Actual</b>				<b>409,634</b>	<b>1,752,253</b>	<b>136,970</b>	<b>1,355,906</b>				
+ Revenues, Transfers In (Actual FY19)				-	-	2,542	347,870				
- Expenditures, Transfers Out (Actual FY19)				(239,242)	(23,362)	(60,000)	(878,531)				
<b>Fund Balance - FYE 2019 Actual</b>				<b>170,392</b>	<b>1,728,891</b>	<b>79,512</b>	<b>825,246</b>				
+ 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>				<b>-</b>	<b>1,171,518</b>	<b>84,481</b>	<b>532,061</b>				
+ 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>				<b>180,276</b>	<b>4,333,538</b>	<b>224,615</b>	<b>1,812,687</b>				
<b>Revenues, Transfers In (Actual FY22)</b>					1,689,263	110,203	768,772				
<b>Expenditures, Transfers Out (Actual FY22)</b>				-	(640,000)	-	(276,329)				
<b>Fund Balance - FYE 2022 Actual</b>				<b>180,276</b>	<b>5,382,801</b>	<b>334,818</b>	<b>2,305,130</b>				
+ Revenues, Transfers In (Estimated FY23)				-							
- Expenditures, Transfers Out (Estimated FY23)					(3,314,574)		(550,000)				
<b>Fund Balance - FYE 2023 Estimated</b>				<b>180,276</b>	<b>2,068,227</b>	<b>334,818</b>	<b>1,755,130</b>				
<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 FY23 been submitted and approved by OCHE?				Yes							
c. Has the required documentation for the FY23 transfer out of this reserve been submitted to OCHE?					N/A						

\*\*NOTES\*\*

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

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

**MSU Billings**

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

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

## REPORT ON OUTSTANDING INDEBTEDNESS

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

REVENUE BONDS ISSUE	ORIGINAL AMOUNT OF ISSUE	USES OF FUNDS - PROJECTS/AMOUNTS	PLEDGED REVENUES	AUDITED FY21 DEBT SERVICE RATIO	OUTSTANDING PRINCIPAL BALANCE AT JUNE 30, 2022	FY2023 PRINCIPAL & INTEREST PAYMENT	FY2024 PRINCIPAL & INTEREST PAYMENT	FY2025 PRINCIPAL & INTEREST PAYMENT	FY2026 PRINCIPAL & INTEREST PAYMENT
1 Series 2012O	\$ 7,965,000	Series 2012O was a partial refunding of Series 2004I bond series which was a refunding of Series 1996D. The original issue of the Series 1996D bonds for \$16,680,000 was used to refund Series 1994C and provided additional funding for various improvements. Series 2004I was issued in FY05 for \$10,915,000 to partially refund Series 1996D. Series 2006K was issued in FY07 for \$2,580,000 to refund the remaining balance of the Series 1996D bonds. Series 2012O partially refunded \$7,275,000 principal balance of Series 2004I in FY13 and the remaining balance of Series 2004I was paid in FY15. Series 2017D was issued in FY18 for \$1,379,433 to refinance the balance of the 2006K Series.	Auxiliary Residence Halls Revenues; Student Union Operations; Land Grant Income; Student Building Fee; Student Union Use Fee; Rental Properties; Campus Store Operations; Parking Lot Operations.	2.25	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2 Series 2017D	\$ 1,379,433	Series 2017D was issued in FY18 for \$1,379,433 to refinance the remainder of Series 2006K	Auxiliary Residence Halls Revenues; Student Union Operations; Land Grant Income; Student Building Fee; Student Union Use Fee; Rental Properties; Campus Store Operations; Parking Lot Operations.	NA	\$ 525,000	\$ 144,225	\$ 144,800	\$ 140,250	\$ 143,500
1 Series 2021H	\$ 3,090,000	Series 2021H was a refunding of Series 2012O was a partial refunding of Series 2004I bond series which was a refunding of Series 1996D. The original issue of the Series 1996D bonds for \$16,680,000 was used to refund Series 1994C and provided additional funding for various improvements. Series 2004I was issued in FY05 for \$10,915,000 to partially refund Series 1996D. Series 2006K was issued in FY07 for \$2,580,000 to refund the remaining balance of the Series 1996D bonds. Series 2012O partially refunded \$7,275,000 principal balance of Series 2004I in FY13 and the remaining balance of Series 2004I was paid in FY15. Series 2017D was issued in FY18 for \$1,379,433 to refinance the balance of the 2006K Series. Series 2021H was issued in FY22 for \$3,090,000 to refund the remaining balance of the Series 2021O.	Auxiliary Residence Halls Revenues; Student Union Operations; Land Grant Income; Student Building Fee; Student Union Use Fee; Rental Properties; Campus Store Operations; Parking Lot Operations.	NA	\$ 3,090,000	\$ 786,263	\$ 784,038	\$ 779,941	\$ 783,623

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

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

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