

Montana State University Billings

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Montana State University Billings

ALL FUNDS SUBJECT TO BOARD OF REGENTS APPROVAL

FISCAL YEAR 2024

Campus/Agency	Actual FY 2023	Budgeted FY 2024	Dollar Change Actual 2023 to Budgeted 2024	Percent Change Actual 2023 to Budgeted 2024
Current Operating Unrestricted	\$ 39,860,017	\$ 41,130,080	\$ 1,270,063	3%
Current Restricted	10,796,486	9,699,940	(1,096,546)	-10%
Current Designated	13,614,377	11,114,344	(2,500,033)	-18%
Auxiliary Enterprises	8,322,289	8,400,694	78,405	1%
Loan & Endowment Funds	42,864	54,499	11,635	27%
Plant Funds	3,348,518	2,692,939	(655,579)	-20%
TOTAL ALL FUNDS	\$ 75,984,551	\$ 73,092,496	\$ (2,892,055)	-4%

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

Fiscal Year
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Period
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FY Comparison
Next FY

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

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

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

Fiscal Year
23

Period
14

FY Comparison
Next FY

Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY23	% of Total	Budget FY24	% of Total Budget	% Change
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$10,482,321	26.30%	\$11,853,165	28.82%	13.08%
		Contract Administ..	611ADM	\$1,398,721	3.51%	\$1,685,355	4.10%	20.49%
		Classified	611CLS	\$4,466,791	11.21%	\$4,934,794	12.00%	10.48%
		Graduate Assistan..	611GST	\$40,034	0.10%	\$57,601	0.14%	43.88%
		Contract Professio..	611PRF	\$4,076,628	10.23%	\$4,053,442	9.86%	-0.57%
		Other Salaries	612OTS	\$439,893	1.10%	\$526,038	1.28%	19.58%
		Other Compensati..	613OTC	\$382,390	0.96%	\$6,680	0.02%	-98.25%
		Subcategory Total		\$21,286,778	53.40%	\$23,117,076	56.20%	8.60%
	Benefits	Employee Benefits	614BEN	\$8,012,049	20.10%	\$9,015,356	21.92%	12.52%
		Other Benefits	619OTB	\$14,610	0.04%			
		Termination Benef..	615TRB	\$0	0.00%	\$50,000	0.12%	
		Termination Pay	615TRP	\$364,722	0.91%	\$270,668	0.66%	-25.79%
		Subcategory Total		\$8,391,381	21.05%	\$9,336,024	22.70%	11.26%
	Category Total			\$29,678,159	74.45%	\$32,453,101	78.90%	9.35%
Operating Expenses	Operating Expenses	Communications	623COM	\$347,065	0.87%	\$368,608	0.90%	6.21%
		Contracted Services	621SRV	\$2,541,113	6.37%	\$1,776,223	4.32%	-30.10%
		Other	628OTH	\$199,038	0.50%	\$228,916	0.56%	15.01%
		Rent	625RNT	\$162,023	0.41%	\$162,370	0.39%	0.21%
		Repairs & Mainten..	627MNT	\$1,323,591	3.32%	\$1,329,948	3.23%	0.48%
		Supplies	622SUP	\$929,511	2.33%	\$1,157,242	2.81%	24.50%
		Travel	624TRV	\$605,017	1.52%	\$632,154	1.54%	4.49%
		Utilities	626UTL	\$1,505,803	3.78%	\$1,464,549	3.56%	-2.74%
		Waivers & Scholar..	628WAV	\$813,636	2.04%	\$832,390	2.02%	2.31%
		Subcategory Total		\$8,426,796	21.14%	\$7,952,400	19.33%	-5.63%
	Category Total			\$8,426,796	21.14%	\$7,952,400	19.33%	-5.63%
Capital and Transfers	Capital	Capital Building	643CBL	\$0	0.00%			
		Capital Equipment	631CEQ	\$26,941	0.07%	\$2,876	0.01%	-89.32%
		Debt Service	650DBT	\$651,390	1.63%	\$651,980	1.59%	0.09%
		Subcategory Total		\$678,331	1.70%	\$654,856	1.59%	-3.46%
	Transfers	NonMandatory Tra..	688NXF	\$1,077,865	2.70%	\$69,724	0.17%	-93.53%
		Subcategory Total		\$1,077,865	2.70%	\$69,724	0.17%	-93.53%
	Category Total			\$1,756,196	4.41%	\$724,580	1.76%	-58.74%
Total Expenses				\$39,861,151	100.00%	\$41,130,080	100.00%	3.18%

Net/Gross Tuition
Net

Chart of Accounts
☐ MSU
☒ UM

Ed Units or Agencies
☒ Agencies
☒ Ed Units

Reporting Units
MSU-Billings

Fund
All

Org
All

Account
All

Program
All

Activity
All

Location
All

Fund Type
All

Account Type
All

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

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

Fiscal Year
23

Period
14

FY Comparison
Next FY

Reporting Unit Expenses								FY Comparison	
Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY23	% of Total	Budget FY24	% of Total Budget	Next FY	
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$10,461,846	57.68%	\$11,790,047	61.61%	12.70%	Net/Gross Tuition Net
		Contract Administ..	611ADM	\$0	0.00%				
		Classified	611CLS	\$437,508	2.41%	\$459,044	2.40%	4.92%	Chart of Accounts
		Graduate Assistan..	611GST	\$16,338	0.09%	\$38,101	0.20%	133.21%	
		Contract Professio..	611PRF	\$332,313	1.83%	\$341,900	1.79%	2.88%	<input checked="" type="checkbox"/> MSU <input checked="" type="checkbox"/> UM
		Other Salaries	612OTS	\$217,240	1.20%	\$309,288	1.62%	42.37%	
		Other Compensati..	613OTC	\$208,317	1.15%	\$5,500	0.03%	-97.36%	Ed Units or Agencies
		Subcategory Total		\$11,673,561	64.36%	\$12,943,880	67.64%	10.88%	
	Benefits	Employee Benefits	614BEN	\$4,167,210	22.97%	\$4,667,355	24.39%	12.00%	<input checked="" type="checkbox"/> Agencies <input checked="" type="checkbox"/> Ed Units
		Other Benefits	619OTB	(\$1,681)	-0.01%				
		Termination Benef..	615TRB	\$0	0.00%	\$50,000	0.26%		Reporting Units
		Termination Pay	615TRP	\$161,400	0.89%	\$135,536	0.71%	-16.02%	
		Subcategory Total		\$4,326,930	23.85%	\$4,852,891	25.36%	12.16%	MSU-Billings
	Category Total			\$16,000,491	88.21%	\$17,796,772	93.00%	11.23%	Fund All
Operating Expenses	Operating Expenses	Communications	623COM	\$10,102	0.06%	\$11,912	0.06%	17.91%	Org All
		Contracted Services	621SRV	\$711,307	3.92%	\$623,850	3.26%	-12.30%	
		Other	628OTH	\$176,306	0.97%	\$164,163	0.86%	-6.89%	Account All
		Rent	625RNT	\$4,251	0.02%	\$2,450	0.01%	-42.37%	
		Repairs & Mainten..	627MNT	\$26,114	0.14%	\$32,230	0.17%	23.42%	Program 01 Instruction
		Supplies	622SUP	\$167,393	0.92%	\$338,703	1.77%	102.34%	
		Travel	624TRV	\$107,357	0.59%	\$147,355	0.77%	37.26%	Activity All
		Waivers & Scholar..	628WAV	\$3,600	0.02%				
		Subcategory Total		\$1,206,430	6.65%	\$1,320,664	6.90%	9.47%	Location All
	Category Total			\$1,206,430	6.65%	\$1,320,664	6.90%	9.47%	Fund Type All
Capital and Transfers	Transfers	NonMandatory Tra..	688NXF	\$932,209	5.14%	\$19,724	0.10%	-97.88%	Account Type All
		Subcategory Total		\$932,209	5.14%	\$19,724	0.10%	-97.88%	
	Category Total			\$932,209	5.14%	\$19,724	0.10%	-97.88%	
Total Expenses				\$18,139,130	100.00%	\$19,137,159	100.00%	5.50%	

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

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

Fiscal Year
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Period
14

FY Comparison
Next FY

Reporting Unit: MSU - Billings									FY Comparison Next FY
Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY23	% of Total	Budget FY24	% of Total Budget	% Change	
Personal Services	Salaries and Wages	Classified	611CLS	\$17,999	5.31%	\$20,327	5.39%	12.93%	Net/Gross Tuition Net
		Contract Professio..	611PRF	\$188,413	55.64%	\$209,967	55.71%	11.44%	Chart of Accounts <input checked="" type="checkbox"/> MSU <input checked="" type="checkbox"/> UM
		Other Salaries	612OTS						
		Other Compensati..	613OTC	\$3,082	0.91%	\$480	0.13%	-84.42%	Ed Units or Agencies <input checked="" type="checkbox"/> Agencies <input checked="" type="checkbox"/> Ed Units
		Subcategory Total		\$209,494	61.86%	\$230,774	61.23%	10.16%	
	Benefits	Employee Benefits	614BEN	\$76,568	22.61%	\$91,650	24.32%	19.70%	Reporting Units MSU-Billings
		Termination Pay	615TRP	\$329	0.10%				
		Subcategory Total		\$76,897	22.71%	\$91,650	24.32%	19.18%	Fund All
	Category Total			\$286,391	84.57%	\$322,424	85.55%	12.58%	
	Operating Expenses	Operating Expenses	Communications	623COM	\$542	0.16%	\$1,357	0.36%	150.37%
Contracted Services			621SRV	\$27,122	8.01%	\$27,875	7.40%	2.77%	
Other			628OTH	\$939	0.28%	\$1,450	0.38%	54.38%	Account All
Rent			625RNT	\$0	0.00%	\$2,180	0.58%		
Repairs & Mainten..			627MNT	\$510	0.15%	\$6,000	1.59%	1075.62%	Program 03 Public Service
Supplies			622SUP	\$11,638	3.44%	\$6,795	1.80%	-41.61%	
Travel			624TRV	\$2,692	0.79%				Activity All
Subcategory Total			\$43,444	12.83%	\$45,657	12.11%	5.09%		
Category Total			\$43,444	12.83%	\$45,657	12.11%	5.09%	Location All	
Capital and Transfers	Capital	Debt Service	650DBT	\$8,820	2.60%	\$8,820	2.34%	0.00%	Fund Type All
		Subcategory Total		\$8,820	2.60%	\$8,820	2.34%	0.00%	
	Category Total		\$8,820	2.60%	\$8,820	2.34%	0.00%	Account Type All	
Total Expenses				\$338,655	100.00%	\$376,901	100.00%	11.29%	

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

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

Fiscal Year
23

Period
14

FY Comparison
Next FY

Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY23	% of Total	Budget FY24	% of Total Budget	% Change	
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$10,175	0.32%	\$22,000	0.60%	116.22%	Net/Gross Tuition Net
		Contract Administ..	611ADM	\$487,250	15.27%	\$736,775	20.06%	51.21%	
		Classified	611CLS	\$615,476	19.29%	\$724,730	19.74%	17.75%	Chart of Accounts
		Graduate Assistan..	611GST	\$5,168	0.16%				
		Contract Professio..	611PRF	\$750,887	23.53%	\$568,549	15.48%	-24.28%	<input checked="" type="checkbox"/> MSU
		Other Salaries	612OTS	\$35,097	1.10%	\$48,930	1.33%	39.41%	<input checked="" type="checkbox"/> UM
		Other Compensati..	613OTC	\$29,910	0.94%	\$700	0.02%	-97.66%	
		Subcategory Total		\$1,933,964	60.61%	\$2,101,685	57.24%	8.67%	Ed Units or Agencies
	Benefits	Employee Benefits	614BEN	\$736,987	23.10%	\$817,397	22.26%	10.91%	<input checked="" type="checkbox"/> Agencies
		Other Benefits	619OTB	\$18,107	0.57%				<input checked="" type="checkbox"/> Ed Units
		Termination Pay	615TRP	\$64,173	2.01%	\$97,233	2.65%	51.52%	Reporting Units
		Subcategory Total		\$819,267	25.67%	\$914,629	24.91%	11.64%	MSU-Billings
	Category Total			\$2,753,231	86.28%	\$3,016,314	82.14%	9.56%	Fund All
Operating Expenses	Operating Expenses	Communications	623COM	\$8,035	0.25%	\$9,645	0.26%	20.04%	Org All
		Contracted Services	621SRV	\$93,626	2.93%	\$108,935	2.97%	16.35%	Account All
		Other	628OTH	\$34,908	1.09%	\$29,517	0.80%	-15.44%	
		Rent	625RNT	\$355	0.01%				Program 04 Academic Support
		Repairs & Mainten..	627MNT	\$7,351	0.23%	\$21,183	0.58%	188.16%	
		Supplies	622SUP	\$244,385	7.66%	\$362,905	9.88%	48.50%	Activity All
		Travel	624TRV	\$15,598	0.49%	\$35,631	0.97%	128.44%	
		Waivers & Scholar..	628WAV	\$33,269	1.04%	\$85,000	2.31%	155.50%	Location All
		Subcategory Total		\$437,526	13.71%	\$652,815	17.78%	49.21%	
	Category Total			\$437,526	13.71%	\$652,815	17.78%	49.21%	
Capital and Transfers	Capital	Capital Building	643CBL	\$0	0.00%				Fund Type All
		Capital Equipment	631CEQ	\$301	0.01%	\$2,876	0.08%	854.75%	All
		Subcategory Total		\$301	0.01%	\$2,876	0.08%	854.75%	Account Type All
	Category Total			\$301	0.01%	\$2,876	0.08%	854.75%	
Total Expenses				\$3,191,058	100.00%	\$3,672,006	100.00%	15.07%	

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

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

Fiscal Year
23

Period
14

FY Comparison
Next FY

				Actual FY23	% of Total	Budget FY24	% of Total Budget	% Change	
Category	Subcategory	Accounts	Level 1 Acct Code						
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$0	0.00%	\$30,618	0.43%		
		Contract Administ..	611ADM	\$138,215	1.99%	\$144,178	2.00%	4.31%	
		Classified	611CLS	\$1,264,750	18.18%	\$1,429,594	19.85%	13.03%	
		Graduate Assistan..	611GST	\$18,528	0.27%	\$19,500	0.27%	5.24%	
		Contract Professio..	611PRF	\$1,870,259	26.89%	\$1,983,747	27.54%	6.07%	
		Other Salaries	612OTS	\$146,144	2.10%	\$119,432	1.66%	-18.28%	
		Other Compensati..	613OTC	\$68,657	0.99%	\$0	0.00%	-100.00%	
		Subcategory Total		\$3,506,553	50.42%	\$3,727,070	51.74%	6.29%	
	Benefits	Employee Benefits	614BEN	\$1,457,289	20.95%	\$1,666,112	23.13%	14.33%	
		Other Benefits	619OTB	\$0	0.00%				
		Termination Pay	615TRP	\$80,986	1.16%	\$22,482	0.31%	-72.24%	
		Subcategory Total		\$1,538,275	22.12%	\$1,688,595	23.44%	9.77%	
	Category Total				\$5,044,828	72.53%	\$5,415,665	75.18%	7.35%
	Operating Expenses	Operating Expenses	Communications	623COM	\$272,339	3.92%	\$292,929	4.07%	7.56%
			Contracted Services	621SRV	\$693,279	9.97%	\$645,408	8.96%	-6.90%
Other			628OTH	\$166,933	2.40%	\$191,132	2.65%	14.50%	
Rent			625RNT	\$28,763	0.41%	\$30,930	0.43%	7.53%	
Repairs & Mainten..			627MNT	\$21,696	0.31%	\$35,264	0.49%	62.53%	
Supplies			622SUP	\$251,657	3.62%	\$262,693	3.65%	4.39%	
Travel			624TRV	\$453,950	6.53%	\$329,755	4.58%	-27.36%	
Subcategory Total				\$1,888,618	27.15%	\$1,788,110	24.82%	-5.32%	
Category Total				\$1,888,618	27.15%	\$1,788,110	24.82%	-5.32%	
Capital and Transfers	Capital	Capital Equipment	631CEQ	\$21,640	0.31%				
		Debt Service	650DBT	\$0	0.00%				
		Subcategory Total		\$21,640	0.31%				
	Category Total				\$21,640	0.31%			
Total Expenses				\$6,955,085	100.00%	\$7,203,775	100.00%	3.58%	

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
05 Student Services

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
FY23 Actuals to FY24 Budgeted
Chart of Accounts: All
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FY Comparison
Next FY

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

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

Fiscal Year
23

Period
14

FY Comparison
Next FY

Reporting Units - Billings							% of		FY Comparison
Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY23	% of Total	Budget FY24	Total Budget	% Change	Next FY
Personal Services	Salaries and Wages	Classified	611CLS	\$1,254,389	18.69%	\$1,363,481	23.14%	8.70%	Net/Gross Tuition Net
		Contract Professio..	611PRF	\$270,187	4.02%	\$249,165	4.23%	-7.78%	
		Other Salaries	612OTS	\$20,643	0.31%	\$25,126	0.43%	21.72%	Chart of Accounts <input type="checkbox"/> MSU <input checked="" type="checkbox"/> UM
		Other Compensati..	613OTC	\$38,314	0.57%				
		Subcategory Total		\$1,583,532	23.59%	\$1,637,772	27.80%	3.43%	
	Benefits	Employee Benefits	614BEN	\$745,109	11.10%	\$871,288	14.79%	16.93%	Ed Units or Agencies <input checked="" type="checkbox"/> Agencies <input checked="" type="checkbox"/> Ed Units
		Other Benefits	619OTB	(\$120)	-0.00%				
		Termination Pay	615TRP	\$21,241	0.32%	\$6,424	0.11%	-69.76%	Reporting Units MSU-Billings
		Subcategory Total		\$766,230	11.41%	\$877,712	14.90%	14.55%	
	Category Total			\$2,349,762	35.00%	\$2,515,484	42.70%	7.05%	
Operating Expenses	Operating Expenses	Communications	623COM	\$28,740	0.43%	\$25,050	0.43%	-12.84%	Fund All
		Contracted Services	621SRV	\$751,035	11.19%	\$94,829	1.61%	-87.37%	
		Other	628OTH	(\$303,895)	-4.53%	(\$378,231)	-6.42%	24.46%	Org All
		Rent	625RNT	\$126,042	1.88%	\$125,000	2.12%	-0.83%	
		Repairs & Mainten..	627MNT	\$1,262,173	18.80%	\$1,223,471	20.77%	-3.07%	Account All
		Supplies	622SUP	\$199,907	2.98%	\$124,519	2.11%	-37.71%	
		Travel	624TRV	\$0	0.00%	\$3,311	0.06%		Program 07 Operation & Mainte..
		Utilities	626UTL	\$1,505,803	22.43%	\$1,464,549	24.86%	-2.74%	
		Subcategory Total		\$3,569,807	53.18%	\$2,682,498	45.53%	-24.86%	Activity All
	Category Total			\$3,569,807	53.18%	\$2,682,498	45.53%	-24.86%	
Capital and Transfers	Capital	Capital Equipment	631CEQ	\$5,000	0.07%				Location All
		Debt Service	650DBT	\$642,570	9.57%	\$643,160	10.92%	0.09%	
		Subcategory Total		\$647,570	9.65%	\$643,160	10.92%	-0.68%	Fund Type All
	Transfers	NonMandatory Tra..	688NXF	\$145,656	2.17%	\$50,000	0.85%	-65.67%	
		Subcategory Total		\$145,656	2.17%	\$50,000	0.85%	-65.67%	Account Type All
	Category Total			\$793,226	11.82%	\$693,160	11.77%	-12.62%	
Total Expenses				\$6,712,794	100.00%	\$5,891,142	100.00%	-12.24%	

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

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

Fiscal Year
23

Period
14

FY Comparison
Next FY

Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY23	% of Total	Budget FY24	% of Total Budget	% Change
Operating Expenses	Operating Expenses	Waivers & Scholarships	628WAV	\$776,767	100.00%	\$747,390	100.00%	-3.78%
		Subcategory Total		\$776,767	100.00%	\$747,390	100.00%	-3.78%
	Category Total			\$776,767	100.00%	\$747,390	100.00%	-3.78%
Total Expenses				\$776,767	100.00%	\$747,390	100.00%	-3.78%

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

Fiscal Year
23

Period
14

FY Comparison
Next FY

Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY23	% of Total	Budget FY24	% of Total Budget	% Change
Operating Expenses	Operating Expenses	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 2024
Chart of Accounts: All
Reporting Units: MSU-Billings

Fiscal Year
2024

Chart of Accounts
☒ MSU
☒ UM

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

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
 FY23 Actuals to FY24 Budgeted

Fiscal Year
 23

Period
 14

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

FY Comparison
 Next FY

Chart of Accounts

☒ MSU
☒ UM

Ed Units or Agencies

☒ Ed Units

Reporting Units

MSU-Billings

Account

All

Definitions:

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

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

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

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

Data Caveats:

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

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

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

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

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

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

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

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

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

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

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

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

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Endowments	24	All	All	MSU-Billings	Budget					
Reporting Fund	Beginning Balance	Revenue	Transfers In	Total Revenue	Comp & Benefits	Operating & Capital	Transfers Out	Total Expenses	Compensated Absences	Ending Fund Balance
Clay Endowment	\$12,400			\$0				\$0		\$12,400
Grand Total	\$12,400			\$0				\$0		\$12,400

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

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

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

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies		Reporting Unit		Actuals/Budget			
Loan Funds	24	All	All		MSU-Billings		Budget			
Reporting Fund	Beginning Balance	Revenue	Transfers In	Total Revenue	Comp & Benefits	Operating & Capital	Transfers Out	Total Expenses	Compensated Absences	Ending Fund Balance
Federal & State Loan	\$1,346,283	\$52,811		\$52,811		\$318,312	\$13,500	\$331,812		\$1,067,282
Institutional Loan	\$144,083	\$1,688		\$1,688		\$1,029		\$1,029		\$144,742
Grand Total	\$1,490,366	\$54,499		\$54,499		\$319,341	\$13,500	\$332,841		\$1,212,024

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

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies		Reporting Unit		Actuals/Budget			
Loan Funds	23	All	All		MSU-Billings		Actuals			
Reporting Fund	Beginning Balance	Revenue	Transfers In	Total Revenue	Comp & Benefits	Operating & Capital	Transfers Out	Total Expenses	Compensated Absences	Ending Fund Balance
Federal & State Loan	\$1,651,725	\$40,508		\$40,508		\$295,991	\$49,959	\$345,950		\$1,346,283
Institutional Loan	\$141,968	\$2,356		\$2,356	\$0	\$241		\$241		\$144,083
Grand Total	\$1,793,693	\$42,864		\$42,864	\$0	\$296,232	\$49,959	\$346,191		\$1,490,366

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

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Plant Funds	24	All	All	MSU-Billings	Budget					
Reporting Fund	Beginning Balance	Revenue	Transfers In	Total Revenue	Comp & Benefits	Operating & Capital	Transfers Out	Total Expenses	Compensated Absences	Ending Fund Balance
Renewal/Replacement	\$4,365,434	\$1,182,533	\$14,500	\$1,197,033	\$145,140	\$2,986,548		\$3,131,688		\$2,430,779
Retirement of Indebtedne..	\$574		\$1,268,296	\$1,268,296		\$1,268,296		\$1,268,296		\$574
Unexpended Plant	\$1,785,900	\$227,610		\$227,610	\$127,656	\$47,790		\$175,446		\$1,838,064
Grand Total	\$6,151,908	\$1,410,143	\$1,282,796	\$2,692,939	\$272,796	\$4,302,634		\$4,575,430		\$4,269,417

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

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Plant Funds	23	All	All	MSU-Billings	Actuals					
Reporting Fund	Beginning Balance	Revenue	Transfers In	Total Revenue	Comp & Benefits	Operating & Capital	Transfers Out	Total Expenses	Compensated Absences	Ending Fund Balance
Renewal/Replacement	\$5,156,237	\$1,316,756	\$206,703	\$1,523,459	\$149,192	\$2,120,964	\$44,105	\$2,314,262		\$4,365,434
Retirement of Indebtedne..	\$271	\$164	\$1,542,372	\$1,542,535		\$1,542,232		\$1,542,232		\$574
Unexpended Plant	\$1,640,364	\$282,524		\$282,524	\$117,439	\$19,548		\$136,987		\$1,785,900
Grand Total	\$6,796,871	\$1,599,443	\$1,749,075	\$3,348,518	\$266,631	\$3,682,745	\$44,105	\$3,993,481		\$6,151,908

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

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Restricted	24	All	All	MSU-Billings	Budget					
Reporting Fund	Beginning Balance	Revenue	Transfers In	Total Revenue	Comp & Benefits	Operating & Capital	Transfers Out	Total Expenses	Compensated Absences	Ending Fund Balance
Federal Grants (Non OSP)	\$744,659			\$0		\$567,176		\$567,176	\$0	\$177,483
Financial Aid Programs	\$0	\$5,100,000		\$5,100,000	\$125,000	\$4,975,000		\$5,100,000		\$0
Other Restricted	\$2,271,613	\$38,000		\$38,000	\$22,097	\$15,903		\$38,000	\$0	\$2,271,613
Private Gifts & Scholarshi..	\$6,784	\$1,150,000		\$1,150,000		\$1,150,000		\$1,150,000		\$6,784
Restricted Sponsored Pro..	\$255,208	\$3,411,940		\$3,411,940	\$2,188,940	\$1,223,000		\$3,411,940		\$255,208
Grand Total	\$3,278,264	\$9,699,940		\$9,699,940	\$2,336,037	\$7,931,079		\$10,267,116	\$0	\$2,711,087

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

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

ALL FUNDS
FTE EMPLOYEE DATA

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

Comments

Note: FY23 actual FTE will be less than the budgeted FTE due to full and partial position vacancies that will occur during the year.

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

NAME						CODE					
Montana State University - Billings								5106			
DESCRIPTION				BOR POLICY 901.10 Retirement Costs	BOR POLICY 901.15 Reserve Revolving	BOR POLICY 901.6 Facilities Maintenance	BOR POLICY 901.13 Scholarships & Stipends				
1. Effective Date of Board Policy				Nov 1999 Jan 2004 Revised	May 2005 Jan 2021 Revised	Jun 1991 Mar 2020 Revised	May 2003				
2. Date Reserve Fund Established by Campus				FY 2002	FY 2008	FY 2000	FY 2009				
3. Fund Code (BANNER)				635124	635166	680005 & 639701	635800				
4. Financial Summary											
Fund Balance - FYE 2019 Actual				170,392	1,728,891	79,512	825,246				
+ Revenues, Transfers In (Actual FY20)				-		4,969	241,282				
- Expenditures, Transfers Out (Actual FY20)				(170,392)	(557,373)	-	(534,466)				
Fund Balance - FYE 2020 Actual				-	1,171,518	84,481	532,061				
+ Revenues, Transfers In (Actual FY21)				180,276	3,162,020	140,134	1,512,549				
- Expenditures, Transfers Out (Actual FY21)				-	-	-	(231,923)				
Fund Balance - FYE 2021 Actual				180,276	4,333,538	224,615	1,812,687				
+ Revenues, Transfers In (Actual FY22)				-	1,689,263	110,203	768,772				
- Expenditures, Transfers Out (Actual FY22)				-	(640,000)	-	(276,329)				
Fund Balance - FYE 2022 Actual				180,276	5,382,801	334,818	2,305,130				
+ Revenues, Transfers In (Actual FY23)				-	993,514	302,280	887,663				
- Expenditures, Transfers Out (Actual FY23)				(30,000)	(946,137)	-	(1,496,152)				
Fund Balance - FYE 2023 Actual				150,276	5,430,178	637,098	1,696,641				
+ Revenues, Transfers In (Estimated FY24)				19,724	-	50,898	285,000				
- Expenditures, Transfers Out (Estimated FY24)				-	(1,647,244)	-	(835,000)				
Fund Balance - FYE 2024 Estimated				170,000	3,782,934	687,996	1,146,641				
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

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

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

MSU Billings

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

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

MSU Billings
Report of Loans and Loan Extensions
For the two fiscal years ended June 30, 2023

CHE120

MSU Billings did not have any inter-entity loans or loan extensions authorized for accounting funds to report for the two consecutive years of FY22 and FY23.

MSU Billings had no inter-entity loans outstanding at FYE23:

Origination Date	Original Loan Amount	Receiving Fund Name & SABHRS Code	Sending Fund Name & SABHRS Code	Date	Transaction Amount	SABHRS journal #	Beginning Loan Balance FY23	Ending Loan Balance FY23

REPORT ON OUTSTANDING INDEBTEDNESS

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

REVENUE BONDS ISSUE	ORIGINAL AMOUNT OF ISSUE	USES OF FUNDS - PROJECTS/AMOUNTS	PLEGDED REVENUES	FY22 DEBT SERVICE RATIO	OUTSTANDING PRINCIPAL BALANCE AT JUNE 30, 2023	FY2024 PRINCIPAL & INTEREST PAYMENT	FY2025 PRINCIPAL & INTEREST PAYMENT	FY2026 PRINCIPAL & INTEREST PAYMENT	FY2027 PRINCIPAL & INTEREST PAYMENT
1 Series 2012O		Series 2012O was a partial refunding of Series 2004I bond series which was a refunding of Series 1996D. The original issue of the Series 1996D bonds for \$16,680,000 was used to refund Series 1994C and provided additional funding for various improvements. Series 2004I was issued in FY05 for \$10,915,000 to partially refund Series 1996D. Series 2006K was issued in FY07 for \$2,580,000 to refund the remaining balance of the Series 1996D bonds. Series 2012O partially refunded \$7,275,000 principal balance of Series 2004I in FY13 and the remaining balance of Series 2004I was paid in FY15. Series 2017D was issued in FY18 for \$1,379,433 to refinance the balance of the 2006K Series.	Auxiliary Residence Halls Revenues, Student Union Operations; Land Grant Income; Student Building Fee; Student Union Use Fee; Rental Properties; Campus Store Operations; Parking Lot Operations.	1.52	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2 Series 2017D		Series 2017D was issued in FY18 for \$1,379,433 to refinance the remainder of Series 2006K	Auxiliary Residence Halls Revenues, Student Union Operations; Land Grant Income; Student Building Fee; Student Union Use Fee; Rental Properties; Campus Store Operations; Parking Lot Operations.	NA	\$ 400,000	\$ 144,800	\$ 140,250	\$ 143,500	\$ 0
1 Series 2021H	\$ 3,090,000	Series 2021H was a refunding of Series 2012O was a partial refunding of Series 2004I bond series which was a refunding of Series 1996D. The original issue of the Series 1996D bonds for \$16,680,000 was used to refund Series 1994C and provided additional funding for various improvements. Series 2004I was issued in FY05 for \$10,915,000 to partially refund Series 1996D. Series 2006K was issued in FY07 for \$2,580,000 to refund the remaining balance of the Series 1996D bonds. Series 2012O partially refunded \$7,275,000 principal balance of Series 2004I in FY13 and the remaining balance of Series 2004I was paid in FY15. Series 2017D was issued in FY18 for \$1,379,433 to refinance the balance of the 2006K Series. Series 2021H was issued in FY22 for \$3,090,000 to refund the remaining balance of the Series 2021O.	Auxiliary Residence Halls Revenues, Student Union Operations; Land Grant Income; Student Building Fee; Student Union Use Fee; Rental Properties; Campus Store Operations; Parking Lot Operations.	NA	\$ 2,320,000	\$ 784,038	\$ 779,941	\$ 783,623	\$ 0

OTHER LONG TERM DEBT - SOURCE	ORIGINAL BALANCE	USES OF FUNDS - PROJECTS/AMOUNTS	REVENUE STREAM IDENTIFIED FOR REPAYMENT	JUNE 30, 2022 BALANCE	JUNE 30, 2023 BALANCE	PERCENT CHANGE FY22 TO FY23
1 Student Union Building Roof Intercap Loan	\$ 483,396	Remove/replace Student Union Building Roof	Housing net revenues	\$ 310,669	\$ 0	-100%
2 Replace Petro Hall Roof	\$ 376,758	Remove/replace Petro Hall Roof	Housing net revenues	\$ 116,586	\$ 0	-100%
4 Bookstore Intercap Loans	\$ 513,046	Remodel Bookstore	Bookstore net revenues	\$ 28,097	\$ 0	-100%
5 SUB Mechanical Intercap Loans	\$ 1,260,881	SUB Mechanical Repairs	Auxiliary Building Fee	\$ 498,798	\$ 410,626	-18%
7 LA/Library Boiler Intercap Loan	\$ 750,000	Liberal Arts and Library Building Boilers	Facilities net revenues	\$ 554,426	\$ 521,867	-6%
8 Right to Use Leases	\$ 2,588,854	Right to Use Leases for Buildings, Land and Coolers	Yellowstone Public Radio revenues; Athletics revenues; Copy Center revenues; General Fund	\$ 1,865,139	\$ 1,227,752	-34%
9 Subscription-Based Information Technology Arrangement (SBITA)	\$ 177,086	Right to Use Leases for Buildings, Land and Coolers	Information Technology Revenues	\$ 0	\$ 121,957	100%

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

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