

**The Montana University System**  
**Montana University System (MUS)**  
**Current Unrestricted Expenses**  
**Fiscal Year 2011**

Bud 200

Accounts	Level 1 Acct Code	Actual FY 2010	Percent Of Total Expense	Budget FY 2011	Percent Of Total Budget	Percent Change
<b>Personal Services</b>						
Contract Faculty	610FAC	121,369,345	28.55%	125,630,070	29.10%	3.51%
Contract Administrative	611ADM	14,345,793	3.37%	14,216,539	3.29%	-0.90%
Classified	611CLS	51,293,831	12.07%	52,225,063	12.10%	1.82%
Graduate Assistants	611GST	7,598,660	1.79%	7,946,879	1.84%	4.58%
Contract Professional	611PRF	32,655,068	7.68%	34,149,670	7.91%	4.58%
Other Salaries	612OTS	5,129,227	1.21%	3,898,716	0.90%	-23.99%
Other Compensation	613OTC	1,103,359	0.26%	63,213	0.01%	-94.27%
<b>Total Salaries and Wages</b>		<b>233,495,282</b>	<b>54.93%</b>	<b>238,130,150</b>	<b>55.16%</b>	<b>1.98%</b>
Employee Benefits	614BEN	74,696,424	17.57%	79,266,565	18.36%	6.12%
Employee Waivers	614BNW	6,635,664	1.56%	7,003,679	1.62%	5.55%
Termination Benefits	615TRB	1,018,479	0.24%	658,594	0.15%	-35.34%
Termination Pay	615TRP	2,160,886	0.51%	1,642,118	0.38%	-24.01%
Other Benefits	619OTB	-706,031	-0.17%	-639,045	-0.15%	-9.49%
<b>Total Benefits</b>		<b>83,805,421</b>	<b>19.72%</b>	<b>87,931,911</b>	<b>20.37%</b>	<b>4.92%</b>
<b>Total Personal Services</b>		<b>317,300,704</b>	<b>74.64%</b>	<b>326,062,062</b>	<b>75.53%</b>	<b>2.76%</b>
<b>Operating Expenses</b>						
Contracted Services	621SRV	13,702,166	3.22%	13,777,762	3.19%	0.55%
Supplies	622SUP	16,723,040	3.93%	16,602,087	3.85%	-0.72%
Communications	623COM	4,327,492	1.02%	4,289,641	0.99%	-0.87%
Travel	624TRV	4,508,386	1.06%	4,616,766	1.07%	2.40%
Rent	625RNT	3,359,607	0.79%	3,281,324	0.76%	-2.33%
Utilities	626UTL	14,015,349	3.30%	15,558,219	3.60%	11.01%
Repairs & Maintenance	627MNT	6,394,125	1.50%	6,519,822	1.51%	1.97%
Other	628OTH	-5,680,918	-1.34%	2,296,140	0.53%	-140.42%
Waivers & Scholarships	628WAV	25,284,926	5.95%	27,455,627	6.36%	8.58%
Sponsored Programs Indirect Cost	690IDC	22,374	0.01%	22,619	0.01%	1.10%
Costs of Goods Sold	629CGS	7,466	0.00%	0	0.00%	-100.00%
<b>Total Operating Expenses</b>		<b>82,664,014</b>	<b>19.45%</b>	<b>94,420,008</b>	<b>21.87%</b>	<b>14.22%</b>
<b>Capital and Transfers</b>						
Capital Equipment	631CEQ	4,066,010	0.96%	3,425,248	0.79%	-15.76%
Capital Land	641CLN	0	0.00%	0	0.00%	0.00%
Capital Building	643CBL	905	0.00%	0	0.00%	-100.00%
Capital Other Improvements	645COI	0	0.00%	0	0.00%	0.00%
Debt Service	650DBT	53,688	0.01%	57,441	0.01%	6.99%
<b>Total Capital</b>		<b>4,120,604</b>	<b>0.97%</b>	<b>3,482,689</b>	<b>0.81%</b>	<b>-15.48%</b>
Mandatory Transfer Out	687MXF	93,795	0.02%	93,795	0.02%	0.00%
NonMandatory Transfer Out	688NXF	20,851,505	4.91%	7,663,225	1.78%	-63.25%
Intra-Entity Exp-External	689XFR	50,000	0.01%	0	0.00%	-100.00%
<b>Total Transfers</b>		<b>20,995,300</b>	<b>4.94%</b>	<b>7,757,020</b>	<b>1.80%</b>	<b>-63.05%</b>
<b>Total Capital and Transfers</b>		<b>25,115,904</b>	<b>5.91%</b>	<b>11,239,709</b>	<b>2.60%</b>	<b>-55.25%</b>
<b>Total Expenses</b>		<b>425,080,621</b>	<b>100.00%</b>	<b>431,721,778</b>	<b>100.00%</b>	<b>1.56%</b>