

The Montana University System
Montana University System (MUS)
Current Unrestricted Expenses

Schedule 8

Bud 200

Fiscal Year 2013

Accounts	Level 1 Acct Code	Actual FY 2012	Percent Of Total Expense	Budget FY 2013	Percent Of Total Budget	Percent Change
Personal Services						
Contract Faculty	610FAC	126,704,729	28.01%	137,342,031	28.84%	8.40%
Contract Administrative	611ADM	14,876,030	3.29%	15,239,461	3.20%	2.44%
Classified	611CLS	51,925,186	11.48%	55,993,162	11.76%	7.83%
Graduate Assistants	611GST	8,543,304	1.89%	8,980,579	1.89%	5.12%
Contract Professional	611PRF	33,771,030	7.47%	38,019,456	7.98%	12.58%
Other Salaries	612OTS	5,765,900	1.27%	5,163,422	1.08%	-10.45%
Other Compensation	613OTC	269,525	0.06%	151,585	0.03%	-43.76%
Total Salaries and Wages		241,855,705	53.46%	260,889,698	54.78%	7.87%
Employee Benefits	614BEN	78,391,035	17.33%	84,352,423	17.71%	7.60%
Employee Waivers	614BNW	0	0.00%	0	0.00%	0.00%
Termination Benefits	615TRB	799,564	0.18%	643,318	0.14%	-19.54%
Termination Pay	615TRP	2,748,904	0.61%	1,497,247	0.31%	-45.53%
Other Benefits	619OTB	-150,430	-0.03%	-111,250	-0.02%	-26.05%
Total Benefits		81,789,073	18.08%	86,381,738	18.14%	5.62%
Total Personal Services		323,644,778	71.54%	347,271,436	72.92%	7.30%
Operating Expenses						
Contracted Services	621SRV	16,593,960	3.67%	16,623,156	3.49%	0.18%
Supplies	622SUP	19,442,698	4.30%	20,220,537	4.25%	4.00%
Communications	623COM	4,280,966	0.95%	4,151,765	0.87%	-3.02%
Travel	624TRV	5,204,752	1.15%	5,677,613	1.19%	9.09%
Rent	625RNT	3,544,730	0.78%	3,539,657	0.74%	-0.14%
Utilities	626UTL	12,390,338	2.74%	14,062,465	2.95%	13.50%
Repairs & Maintenance	627MNT	7,541,384	1.67%	8,529,598	1.79%	13.10%
Other	628OTH	-6,547,591	-1.45%	1,918,228	0.40%	-129.30%
Waivers & Scholarships	628WAV	37,003,861	8.18%	39,189,611	8.23%	5.91%
Sponsored Programs Indirect Cost	690IDC	21,439	0.00%	26,190	0.01%	22.16%
Costs of Goods Sold	629CGS	4,132	0.00%	0	0.00%	-100.00%
Total Operating Expenses		99,480,669	21.99%	113,938,818	23.92%	14.53%
Capital and Transfers						
Capital Equipment	631CEQ	4,742,103	1.05%	4,781,877	1.00%	0.84%
Capital Land	641CLN	0	0.00%	0	0.00%	0.00%
Capital Building	643CBL	8,000	0.00%	500,000	0.10%	6150.00%
Capital Other Improvements	645COI	0	0.00%	0	0.00%	0.00%
Debt Service	650DBT	1,208,579	0.27%	559,507	0.12%	-53.71%
Total Capital		5,958,681	1.32%	5,841,384	1.23%	-1.97%
Mandatory Transfer Out	687MXF	42,570	0.01%	0	0.00%	-100.00%
NonMandatory Transfer Out	688NXF	23,260,461	5.14%	9,190,431	1.93%	-60.49%
Intra-Entity Exp-External	689XFR	0	0.00%	0	0.00%	0.00%
Total Transfers		23,303,031	5.15%	9,190,431	1.93%	-60.56%
Total Capital and Transfers		29,261,712	6.47%	15,031,815	3.16%	-48.63%
Total Expenses		452,387,159	100.00%	476,242,069	100.00%	5.27%