

Montana State University Billings

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Montana State University Billings

ALL FUNDS SUBJECT TO BOARD OF REGENTS APPROVAL FISCAL YEAR 2026

Campus/Agency		Actual FY2025	Budgeted FY2026	Dollar Change Actual 2025 to Budgeted 2026	Percent Change Actual 2025 to Budgeted 2026
Current Operating Unrestricted		\$ 41,559,547	\$ 43,990,912	\$ 2,431,365	6%
Current Restricted		13,299,187	11,672,984	(1,626,203)	-12%
Current Designated		14,404,925	13,148,484	(1,256,441)	-9%
Auxiliary Enterprises		7,495,411	7,636,056	140,645	2%
Loan & Endowment Funds		168,678	196,029	27,351	16%
Plant Funds		4,217,119	4,789,125	572,006	14%
TOTAL ALL FUNDS		\$ 81,144,867	\$ 81,433,590	\$ 288,723	0%

<div> <div> <div>FY Comparisons:</div> <div>Selected FY Actual to Current Budget</div> <div>Selected FY Actual to Next Budget</div> <div>Selected FY Actual to Previous Actual</div> <div> <div></div> <div>Next FY</div> </div> </div> <div> <div>Montana University System</div> <div>Current Unrestricted Revenue</div> <div>FY25 Actuals to FY26 Budgeted</div> <div>Chart of Accounts: All</div> <div>Reporting Units: MSU-Billings</div> </div> <div> <div>Fiscal Year</div> <div>25</div> <div>Period</div> <div>14</div> <div>FY Comparison</div> <div>Next FY</div> </div> </div>								<div> <div>Net/Gross Tuition</div> <div>Net</div> <div>Chart of Accounts</div> <div> <input checked="" type="checkbox"/> MSU <input checked="" type="checkbox"/> UM </div> <div>Ed Units or Agencies</div> <div> <input checked="" type="checkbox"/> Agencies <input checked="" type="checkbox"/> Ed Units </div> <div>Reporting Units</div> <div>MSU-Billings</div> <div>Fund</div> <div>All</div> <div>Org</div> <div>All</div> <div>Account</div> <div>All</div> <div>Program</div> <div>All</div> <div>Activity</div> <div>All</div> <div>Location</div> <div>All</div> <div>Fund Type</div> <div>All</div> <div>Account Type</div> <div>All</div> </div>
Category	Accounts	Level 1 Acct Code	Actual FY25	% of Total	Budget FY26	% of Total Budget	% Change	
Tuition and Fees*	Admissions Fees	515ADM	\$4,096	0.01%	\$5,000	0.01%	22.06%	<div> <div>Net/Gross Tuition</div> <div>Net</div> <div>Chart of Accounts</div> <div> <input checked="" type="checkbox"/> MSU <input checked="" type="checkbox"/> UM </div> <div>Ed Units or Agencies</div> <div> <input checked="" type="checkbox"/> Agencies <input checked="" type="checkbox"/> Ed Units </div> <div>Reporting Units</div> <div>MSU-Billings</div> <div>Fund</div> <div>All</div> <div>Org</div> <div>All</div> <div>Account</div> <div>All</div> <div>Program</div> <div>All</div> <div>Activity</div> <div>All</div> <div>Location</div> <div>All</div> <div>Fund Type</div> <div>All</div> <div>Account Type</div> <div>All</div> </div>
	Non resident Tuition	505NON	\$1,236,490	2.98%	\$1,426,212	3.24%	15.34%	
	Program Tuition & Fees	520PRG	\$129,428	0.31%	\$132,425	0.30%	2.32%	
	Registration Fee	515REG	\$203,046	0.49%	\$196,862	0.45%	-3.05%	
	Resident Tuition	500RES	\$9,876,350	23.76%	\$9,772,894	22.22%	-1.05%	
	WUE Tuition	505WUE	\$1,377,824	3.32%	\$1,399,322	3.18%	1.56%	
	Category Total		\$12,827,233	30.86%	\$12,932,714	29.40%	0.82%	
State Allocations	Hi Ed General Fund Reven..	555GEN	\$21,915,283	52.73%	\$25,305,830	57.53%	15.47%	<div> <div>Net/Gross Tuition</div> <div>Net</div> <div>Chart of Accounts</div> <div> <input checked="" type="checkbox"/> MSU <input checked="" type="checkbox"/> UM </div> <div>Ed Units or Agencies</div> <div> <input checked="" type="checkbox"/> Agencies <input checked="" type="checkbox"/> Ed Units </div> <div>Reporting Units</div> <div>MSU-Billings</div> <div>Fund</div> <div>All</div> <div>Org</div> <div>All</div> <div>Account</div> <div>All</div> <div>Program</div> <div>All</div> <div>Activity</div> <div>All</div> <div>Location</div> <div>All</div> <div>Fund Type</div> <div>All</div> <div>Account Type</div> <div>All</div> </div>
	Hi Ed Millage Revenue	555MIL	\$4,218,145	10.15%	\$4,724,775	10.74%	12.01%	
	MUS Retirement Plan	555SPE	\$133,631	0.32%	\$130,537	0.30%	-2.32%	
	Other OCHE/State Funding	555SPE	\$1,399,037	3.37%	\$173,963	0.40%	-87.57%	
	Category Total		\$27,666,096	66.57%	\$30,335,105	68.96%	9.65%	
Other Revenues	Auxiliary Revenue	570AUX	\$0	0.00%				<div> <div>Net/Gross Tuition</div> <div>Net</div> <div>Chart of Accounts</div> <div> <input checked="" type="checkbox"/> MSU <input checked="" type="checkbox"/> UM </div> <div>Ed Units or Agencies</div> <div> <input checked="" type="checkbox"/> Agencies <input checked="" type="checkbox"/> Ed Units </div> <div>Reporting Units</div> <div>MSU-Billings</div> <div>Fund</div> <div>All</div> <div>Org</div> <div>All</div> <div>Account</div> <div>All</div> <div>Program</div> <div>All</div> <div>Activity</div> <div>All</div> <div>Location</div> <div>All</div> <div>Fund Type</div> <div>All</div> <div>Account Type</div> <div>All</div> </div>
	Course Fees	530CRS	\$36,278	0.09%	\$35,000	0.08%	-3.52%	
	Financial Aid	562FNA	\$27,537	0.07%	\$25,000	0.06%	-9.21%	
	Gifts & Scholarships	565GFT						
	Investments	540INV	\$146,245	0.35%	\$137,625	0.31%	-5.89%	
	Other Revenue	580OTH	\$404,456	0.97%	\$30,360	0.07%	-92.49%	
	Other Student Fees	532OSF	\$62,049	0.15%	\$45,108	0.10%	-27.30%	
	Sales & Service	570SAS			\$0	0.00%		
	Category Total		\$676,565	1.63%	\$273,093	0.62%	-59.64%	
Transfers	Non Mandatory Transfer In	557NMX	\$389,653	0.94%	\$450,000	1.02%	15.49%	<div> <div>Net/Gross Tuition</div> <div>Net</div> <div>Chart of Accounts</div> <div> <input checked="" type="checkbox"/> MSU <input checked="" type="checkbox"/> UM </div> <div>Ed Units or Agencies</div> <div> <input checked="" type="checkbox"/> Agencies <input checked="" type="checkbox"/> Ed Units </div> <div>Reporting Units</div> <div>MSU-Billings</div> <div>Fund</div> <div>All</div> <div>Org</div> <div>All</div> <div>Account</div> <div>All</div> <div>Program</div> <div>All</div> <div>Activity</div> <div>All</div> <div>Location</div> <div>All</div> <div>Fund Type</div> <div>All</div> <div>Account Type</div> <div>All</div> </div>
	Category Total		\$389,653	0.94%	\$450,000	1.02%	15.49%	
Total Revenue			\$41,559,547	100.00%	\$43,990,912	100.00%	5.85%	

* 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
FY25 Actuals to FY26 Budgeted
Chart of Accounts: All
Reporting Units: MSU-Billings

Fiscal Year
25

Period
14

FY Comparison
Next FY

Reporting Unit: All Expenses							% of		
Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY25	% of Total	Budget FY26	Total Budget	% Change	
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$11,673,395	28.09%	\$12,548,718	28.53%	7.50%	
		Contract Administ..	611ADM	\$1,798,357	4.33%	\$1,813,700	4.12%	0.85%	
		Classified	611CLS	\$4,982,538	11.99%	\$6,180,366	14.05%	24.04%	
		Graduate Assistan..	611GST	\$47,618	0.11%	\$56,371	0.13%	18.38%	
		Contract Professio..	611PRF	\$4,140,501	9.96%	\$4,547,906	10.34%	9.84%	
		Other Salaries	612OTS	\$319,982	0.77%	\$323,510	0.74%	1.10%	
		Other Compensati..	613OTC	\$3,174	0.01%	\$7,365	0.02%	132.01%	
		Subcategory Total			\$22,965,565	55.26%	\$25,477,936	57.92%	10.94%
	Benefits	Employee Benefits	614BEN	\$8,171,012	19.66%	\$9,460,358	21.51%	15.78%	
		Other Benefits	619OTB	(\$3,794)	-0.01%	\$0	0.00%	-100.00%	
		Termination Benef..	615TRB	\$0	0.00%	\$50,000	0.11%		
		Termination Pay	615TRP	\$241,665	0.58%	\$270,668	0.62%	12.00%	
		Subcategory Total			\$8,408,883	20.23%	\$9,781,026	22.23%	16.32%
	Category Total				\$31,374,448	75.49%	\$35,258,963	80.15%	12.38%
Operating Expenses	Operating Expenses	Communications	623COM	\$216,905	0.52%	\$246,686	0.56%	13.73%	
		Contracted Services	621SRV	\$1,915,513	4.61%	\$2,158,229	4.91%	12.67%	
		Cost of Goods Sold	629CGS						
		Other	628OTH	\$132,420	0.32%	\$112,465	0.26%	-15.07%	
		Rent	625RNT	\$153,399	0.37%	\$158,890	0.36%	3.58%	
		Repairs & Mainten..	627MNT	\$1,366,453	3.29%	\$1,584,603	3.60%	15.96%	
		Supplies	622SUP	\$804,845	1.94%	\$892,402	2.03%	10.88%	
		Travel	624TRV	\$458,614	1.10%	\$594,894	1.35%	29.72%	
		Utilities	626UTL	\$1,316,164	3.17%	\$1,420,377	3.23%	7.92%	
		Waivers & Scholar..	628WAV	\$910,573	2.19%	\$1,030,208	2.34%	13.14%	
	Subcategory Total			\$7,274,887	17.50%	\$8,198,754	18.64%	12.70%	
	Category Total				\$7,274,887	17.50%	\$8,198,754	18.64%	12.70%
Capital and Transfers	Capital	Capital Building	643CBL						
		Capital Equipment	631CEQ	\$66,366	0.16%	\$0	0.00%	-100.00%	
		Debt Service	650DBT	\$54,984	0.13%	\$55,730	0.13%	1.36%	
		Subcategory Total			\$121,350	0.29%	\$55,730	0.13%	-54.07%
	Transfers	NonMandatory Tra..	688NXF	\$2,788,862	6.71%	\$477,465	1.09%	-82.88%	
		Subcategory Total			\$2,788,862	6.71%	\$477,465	1.09%	-82.88%
	Category Total				\$2,910,212	7.00%	\$533,195	1.21%	-81.68%
Total Expenses					\$41,559,547	100.00%	\$43,990,912	100.00%	5.85%

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
FY25 Actuals to FY26 Budgeted
Chart of Accounts: All
Reporting Units: MSU-Billings

Fiscal Year
25

Period
14

FY Comparison
Next FY

Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY25	% of Total	Budget FY26	% of Total Budget	% Change	
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$11,554,597	55.39%	\$12,492,080	60.99%	8.11%	Net/Gross Tuition Net
		Contract Administrat..	611ADM						
		Classified	611CLS	\$486,821	2.33%	\$647,204	3.16%	32.95%	Chart of Accounts
		Graduate Assistan..	611GST	\$21,758	0.10%	\$27,871	0.14%	28.10%	
		Contract Professio..	611PRF	\$348,553	1.67%	\$449,865	2.20%	29.07%	<input type="checkbox"/> MSU <input checked="" type="checkbox"/> UM
		Other Salaries	612OTS	\$176,676	0.85%	\$155,455	0.76%	-12.01%	
		Other Compensati..	613OTC	\$723	0.00%	\$6,220	0.03%	760.65%	Ed Units or Agencies
		Subcategory Total		\$12,589,126	60.35%	\$13,778,696	67.28%	9.45%	
	Benefits	Employee Benefits	614BEN	\$4,258,213	20.41%	\$4,927,008	24.06%	15.71%	<input checked="" type="checkbox"/> Agencies <input checked="" type="checkbox"/> Ed Units
		Other Benefits	619OTB	(\$500)	-0.00%				
		Termination Benef..	615TRB	\$0	0.00%	\$50,000	0.24%		Reporting Units
		Termination Pay	615TRP	\$148,323	0.71%	\$155,000	0.76%	4.50%	
		Subcategory Total		\$4,406,036	21.12%	\$5,132,008	25.06%	16.48%	Fund
		Category Total		\$16,995,162	81.48%	\$18,910,704	92.33%	11.27%	
Operating Expenses	Operating Expenses	Communications	623COM	\$15,550	0.07%	\$7,237	0.04%	-53.46%	Org
		Contracted Services	621SRV	\$679,725	3.26%	\$671,313	3.28%	-1.24%	
		Cost of Goods Sold	629CGS						Account
		Other	628OTH	\$187,455	0.90%	\$147,595	0.72%	-21.26%	
		Rent	625RNT	\$5,378	0.03%	\$150	0.00%	-97.21%	Program
		Repairs & Mainten..	627MNT	\$10,875	0.05%	\$22,884	0.11%	110.43%	
		Supplies	622SUP	\$106,837	0.51%	\$158,384	0.77%	48.25%	Activity
		Travel	624TRV	\$116,950	0.56%	\$110,005	0.54%	-5.94%	
		Waivers & Scholar..	628WAV						Location
		Subcategory Total		\$1,122,769	5.38%	\$1,117,568	5.46%	-0.46%	
	Category Total			\$1,122,769	5.38%	\$1,117,568	5.46%	-0.46%	Fund Type
Capital and Transfers	Capital	Capital Building	643CBL						
		Capital Equipment	631CEQ	\$7,279	0.03%				Account Type
		Subcategory Total		\$7,279	0.03%				
	Transfers	NonMandatory Tra..	688NXF	\$2,733,472	13.10%	\$452,465	2.21%	-83.45%	All
		Subcategory Total		\$2,733,472	13.10%	\$452,465	2.21%	-83.45%	
	Category Total			\$2,740,750	13.14%	\$452,465	2.21%	-83.49%	All
Total Expenses				\$20,858,682	100.00%	\$20,480,737	100.00%	-1.81%	

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
FY25 Actuals to FY26 Budgeted
Chart of Accounts: All
Reporting Units: MSU-Billings

Fiscal Year
25

Period
14

FY Comparison
Next FY

Reporting Contract Line Item								FY Comparison Next FY		
Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY25	% of Total	Budget FY26	% of Total Budget	% Change		
Personal Services	Salaries and Wages	Classified	611CLS						Net/Gross Tuition Net	
		Contract Professional	611PRF	\$90,379	57.31%	\$92,629	58.21%	2.49%	Chart of Accounts <input checked="" type="checkbox"/> MSU <input checked="" type="checkbox"/> UM	
		Other Compensation	613OTC	\$482	0.31%	\$480	0.30%	-0.38%		
		Subcategory Total		\$90,860	57.62%	\$93,109	58.51%	2.48%		
	Benefits	Employee Benefits	614BEN	\$28,265	17.92%	\$28,220	17.73%	-0.16%	Ed Units or Agencies <input checked="" type="checkbox"/> Agencies <input checked="" type="checkbox"/> Ed Units	
		Termination Pay	615TRP							
		Subcategory Total		\$28,265	17.92%	\$28,220	17.73%	-0.16%		
	Category Total		\$119,125	75.54%	\$121,330	76.24%	1.85%	Reporting Units MSU-Billings		
	Operating Expenses	Operating Expenses	Communications	623COM	\$280	0.18%				Fund All
			Contracted Services	621SRV	\$28,987	18.38%	\$28,987	18.22%	0.00%	Org All
Other			628OTH	\$115	0.07%					
Rent			625RNT	\$0	0.00%	\$0	0.00%	Account All		
Repairs & Maintenance			627MNT					Program 03 Public Service		
Supplies			622SUP							
Travel			624TRV	\$364	0.23%			Activity All		
Subcategory Total			\$29,746	18.86%	\$28,987	18.22%	-2.55%	Location All		
Category Total		\$29,746	18.86%	\$28,987	18.22%	-2.55%				
Capital and Transfers	Capital	Debt Service	650DBT	\$8,820	5.59%	\$8,820	5.54%	0.00%	Fund Type All	
		Subcategory Total		\$8,820	5.59%	\$8,820	5.54%	0.00%	Account Type All	
	Category Total		\$8,820	5.59%	\$8,820	5.54%	0.00%			
Total Expenses				\$157,691	100.00%	\$159,136	100.00%	0.92%		

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
FY25 Actuals to FY26 Budgeted
Chart of Accounts: All
Reporting Units: MSU-Billings

Fiscal Year
25

Period
14

FY Comparison
Next FY

				Actual FY25	% of Total	Budget FY26	% of Total Budget	% Change	
Category	Subcategory	Accounts	Level 1 Acct Code						
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$43,921	1.33%	\$23,020	0.62%	-47.59%	
		Contract Administr..	611ADM	\$751,283	22.72%	\$773,227	20.99%	2.92%	
		Classified	611CLS	\$769,973	23.28%	\$920,942	25.00%	19.61%	
		Graduate Assistan..	611GST						
		Contract Professio..	611PRF	\$446,878	13.51%	\$497,566	13.51%	11.34%	
		Other Salaries	612OTS	\$17,241	0.52%	\$33,280	0.90%	93.02%	
		Other Compensati..	613OTC	\$723	0.02%	\$665	0.02%	-8.05%	
		Subcategory Total		\$2,030,020	61.39%	\$2,248,700	61.04%	10.77%	
	Benefits	Employee Benefits	614BEN	\$718,568	21.73%	\$823,369	22.35%	14.58%	
		Other Benefits	619OTB	(\$2,500)	-0.08%				
		Termination Pay	615TRP	\$7,269	0.22%	\$77,769	2.11%	969.95%	
		Subcategory Total		\$723,337	21.87%	\$901,138	24.46%	24.58%	
	Category Total				\$2,753,357	83.26%	\$3,149,838	85.50%	14.40%
	Operating Expenses	Operating Expenses	Communications	623COM	\$6,894	0.21%	\$5,847	0.16%	-15.18%
			Contracted Services	621SRV	\$96,482	2.92%	\$103,499	2.81%	7.27%
Cost of Goods Sold			629CGS						
Other			628OTH	\$17,436	0.53%	\$17,712	0.48%	1.58%	
Repairs & Mainten..			627MNT	\$17,371	0.53%	\$23,058	0.63%	32.74%	
Supplies			622SUP	\$298,160	9.02%	\$268,377	7.28%	-9.99%	
Travel			624TRV	\$17,171	0.52%	\$18,555	0.50%	8.06%	
Waivers & Scholar..			628WAV	\$97,796	2.96%	\$97,296	2.64%	-0.51%	
Subcategory Total				\$551,310	16.67%	\$534,344	14.50%	-3.08%	
Category Total				\$551,310	16.67%	\$534,344	14.50%	-3.08%	
Capital and Transfers	Capital	Capital Equipment	631CEQ	\$2,273	0.07%	\$0	0.00%	-100.00%	
		Subcategory Total		\$2,273	0.07%	\$0	0.00%	-100.00%	
	Category Total				\$2,273	0.07%	\$0	0.00%	-100.00%
Total Expenses				\$3,306,939	100.00%	\$3,684,181	100.00%	11.41%	

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
04 Academic 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
FY25 Actuals to FY26 Budgeted
Chart of Accounts: All
Reporting Units: MSU-Billings

Fiscal Year
25

Period
14

FY Comparison
Next FY

Reporting Unit: Finance Services							% of	
Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY25	% of Total	Budget FY26	Total Budget	% Change
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$4,322	0.06%	\$23,118	0.29%	434.85%
		Contract Administrat..	611ADM	\$150,775	2.23%	\$156,343	1.99%	3.69%
		Classified	611CLS	\$1,437,670	21.30%	\$1,875,163	23.82%	30.43%
		Graduate Assistan..	611GST	\$25,860	0.38%	\$28,500	0.36%	10.21%
		Contract Professio..	611PRF	\$1,932,898	28.64%	\$2,081,545	26.44%	7.69%
		Other Salaries	612OTS	\$85,753	1.27%	\$114,138	1.45%	33.10%
		Other Compensati..	613OTC	\$1,082	0.02%	\$0	0.00%	-100.00%
		Subcategory Total		\$3,638,360	53.90%	\$4,278,808	54.35%	17.60%
	Benefits	Employee Benefits	614BEN	\$1,458,709	21.61%	\$1,763,148	22.40%	20.87%
		Termination Pay	615TRP	\$42,733	0.63%	\$22,482	0.29%	-47.39%
		Subcategory Total		\$1,501,443	22.24%	\$1,785,631	22.68%	18.93%
Category Total				\$5,139,803	76.15%	\$6,064,438	77.03%	17.99%
Operating Expenses	Operating Expenses	Communications	623COM	\$154,062	2.28%	\$187,818	2.39%	21.91%
		Contracted Services	621SRV	\$739,430	10.95%	\$739,244	9.39%	-0.03%
		Other	628OTH	\$157,169	2.33%	\$179,172	2.28%	14.00%
		Rent	625RNT	\$21,227	0.31%	\$30,930	0.39%	45.71%
		Repairs & Mainten..	627MNT	\$62,146	0.92%	\$50,024	0.64%	-19.50%
		Supplies	622SUP	\$189,262	2.80%	\$266,529	3.39%	40.83%
		Travel	624TRV	\$286,742	4.25%	\$354,599	4.50%	23.66%
		Subcategory Total		\$1,610,037	23.85%	\$1,808,316	22.97%	12.32%
	Category Total				\$1,610,037	23.85%	\$1,808,316	22.97%
Capital and Transfers	Capital	Capital Equipment	631CEQ					
		Subcategory Total						
	Category Total							
Total Expenses				\$6,749,840	100.00%	\$7,872,754	100.00%	16.64%

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
FY25 Actuals to FY26 Budgeted
Chart of Accounts: All
Reporting Units: MSU-Billings

Fiscal Year
25

Period
14

FY Comparison
Next FY

Reporting Contract Line Item Summary								FY Comparison Next FY	
Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY25	% of Total	Budget FY26	% of Total Budget	% Change	
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$70,554	1.58%	\$10,500	0.22%	-85.12%	Net/Gross Tuition Net
		Contract Administ..	611ADM	\$896,299	20.07%	\$884,130	18.29%	-1.36%	
		Classified	611CLS	\$1,010,348	22.62%	\$1,158,246	23.96%	14.64%	Chart of Accounts <input checked="" type="checkbox"/> MSU <input checked="" type="checkbox"/> UM
		Contract Professio..	611PRF	\$908,131	20.33%	\$990,388	20.49%	9.06%	
		Other Salaries	6120TS	\$1,899	0.04%	\$4,322	0.09%	127.56%	Ed Units or Agencies <input checked="" type="checkbox"/> Agencies <input checked="" type="checkbox"/> Ed Units
		Other Compensati..	6130TC	\$165	0.00%				
		Subcategory Total		\$2,887,397	64.65%	\$3,047,586	63.05%	5.55%	
	Benefits	Employee Benefits	614BEN	\$928,062	20.78%	\$1,041,962	21.56%	12.27%	Reporting Units MSU-Billings
		Other Benefits	6190TB	\$200	0.00%	\$0	0.00%	-100.00%	
		Termination Pay	615TRP	\$27,532	0.62%	\$8,993	0.19%	-67.34%	Fund All
		Subcategory Total		\$955,794	21.40%	\$1,050,955	21.74%	9.96%	
Category Total		\$3,843,190	86.04%	\$4,098,542	84.79%	6.64%	Org All		
Operating Expenses	Operating Expenses	Communications	623COM	\$16,207	0.36%	\$22,109	0.46%	36.42%	Account All
		Contracted Services	621SRV	\$252,437	5.65%	\$284,876	5.89%	12.85%	
		Other	6280TH	\$246,354	5.52%	\$236,068	4.88%	-4.18%	Program 06 Institutional Support
		Rent	625RNT	\$1,794	0.04%	\$2,810	0.06%	56.66%	
		Repairs & Mainten..	627MNT	\$32,666	0.73%	\$36,888	0.76%	12.93%	Activity All
		Supplies	622SUP	\$31,480	0.70%	\$41,797	0.86%	32.77%	
		Travel	624TRV	\$37,009	0.83%	\$110,485	2.29%	198.54%	Location All
	Subcategory Total		\$617,946	13.84%	\$735,032	15.21%	18.95%		
Category Total		\$617,946	13.84%	\$735,032	15.21%	18.95%	Fund Type All		
Capital and Transfers	Capital	Capital Equipment	631CEQ	\$5,389	0.12%				Account Type All
		Subcategory Total		\$5,389	0.12%				
	Category Total		\$5,389	0.12%					
Total Expenses				\$4,466,525	100.00%	\$4,833,574	100.00%	8.22%	

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
FY25 Actuals to FY26 Budgeted
Chart of Accounts: All
Reporting Units: MSU-Billings

Fiscal Year
25

Period
14

FY Comparison
Next FY

				Actual	% of	Budget	% of	
Category	Subcategory	Accounts	Level 1 Acct Code	FY25	Total	FY26	Total Budget	% Change
Personal Services	Salaries and Wages	Classified	611CLS	\$1,277,725	24.54%	\$1,578,810	26.19%	23.56%
		Contract Professio..	611PRF	\$413,662	7.94%	\$435,912	7.23%	5.38%
		Other Salaries	612OTS	\$38,413	0.74%	\$16,315	0.27%	-57.53%
		Subcategory Total		\$1,729,800	33.22%	\$2,031,038	33.70%	17.41%
	Benefits	Employee Benefits	614BEN	\$779,195	14.97%	\$876,650	14.54%	12.51%
		Other Benefits	6190TB	(\$994)	-0.02%			
		Termination Pay	615TRP	\$15,809	0.30%	\$6,424	0.11%	-59.37%
		Subcategory Total		\$794,011	15.25%	\$883,074	14.65%	11.22%
	Category Total			\$2,523,811	48.47%	\$2,914,112	48.35%	15.46%
	Operating Expenses	Operating Expenses	Communications	623COM	\$23,913	0.46%	\$23,675	0.39%
Contracted Services			621SRV	\$118,453	2.28%	\$330,311	5.48%	178.85%
Other			6280TH	(\$476,109)	-9.14%	(\$468,082)	-7.77%	-1.69%
Rent			625RNT	\$125,000	2.40%	\$125,000	2.07%	0.00%
Repairs & Mainten..			627MNT	\$1,243,396	23.88%	\$1,451,749	24.08%	16.76%
Supplies			622SUP	\$178,601	3.43%	\$157,316	2.61%	-11.92%
Travel			624TRV	\$378	0.01%	\$1,250	0.02%	230.29%
Utilities			626UTL	\$1,316,164	25.28%	\$1,420,377	23.56%	7.92%
Subcategory Total			\$2,529,797	48.59%	\$3,041,596	50.46%	20.23%	
Category Total			\$2,529,797	48.59%	\$3,041,596	50.46%	20.23%	
Capital and Transfers	Capital	Capital Equipment	631CEQ	\$51,426	0.99%			
		Debt Service	650DBT	\$46,164	0.89%	\$46,910	0.78%	1.62%
		Subcategory Total		\$97,590	1.87%	\$46,910	0.78%	-51.93%
	Transfers	NonMandatory Tra..	688NXF	\$55,391	1.06%	\$25,000	0.41%	-54.87%
		Subcategory Total		\$55,391	1.06%	\$25,000	0.41%	-54.87%
	Category Total			\$152,980	2.94%	\$71,910	1.19%	-52.99%
Total Expenses				\$5,206,589	100.00%	\$6,027,617	100.00%	15.77%

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

The Montana University System
5-Year Comparison by Program
Fiscal Year 2026
Chart of Accounts: All
Reporting Units: MSU-Billings

Fiscal Year
2026

Chart of Accounts
☒ MSU
☒ UM

Program	2022	2023	2024	2025	2026 Budgeted
Instruction	\$16,623,054	\$18,139,130	\$19,127,859	\$20,858,682	\$20,480,737
Public Service	\$336,112	\$338,655	\$337,034	\$157,691	\$159,136
Academic Support	\$2,711,522	\$3,191,058	\$3,475,318	\$3,306,939	\$3,684,181
Student Services	\$6,280,817	\$6,955,085	\$6,741,553	\$6,749,840	\$7,872,754
Institutional Support	\$3,423,380	\$3,747,660	\$3,907,666	\$4,466,525	\$4,833,574
Operation & Maintenance of Plant	\$6,724,487	\$6,712,794	\$5,756,703	\$5,206,589	\$6,027,617
Scholarships & Fellowships	\$633,177	\$776,767	\$703,018	\$813,281	\$932,912
Grand Total	\$36,732,549	\$39,861,151	\$40,049,151	\$41,559,547	\$43,990,912

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
 FY25 Actuals to FY26 Budgeted

Fiscal Year
 25

Period
 14

Aid Type	Award Type	Actual FY25	% of Total	Budget FY26	% of Total Budget	% Change
Discounts	Non resident Graduate	\$0	0.00%	\$32,550	1.01%	
	Non resident Undergraduate*	\$150,047	4.93%	\$213,500	6.60%	42.29%
	Total	\$150,047	4.93%	\$246,050	7.60%	63.98%
Scholarships & Grants	MT Senior Citizen Waiver					
	Resident Graduate**	\$49,500	1.63%	\$31,500	0.97%	-36.36%
	Resident Undergraduate	\$12,310	0.40%	\$12,300	0.38%	-0.08%
	Total	\$61,810	2.03%	\$43,800	1.35%	-29.14%
Waivers	American Indian Waiver	\$578,077	18.99%	\$625,000	19.31%	8.12%
	Community College Honor Scholarship	\$13,950	0.46%	\$13,000	0.40%	-6.81%
	Dependent Waiver	\$46,132	1.52%	\$50,000	1.54%	8.38%
	Employee Waiver	\$108,122	3.55%	\$115,000	3.55%	6.36%
	Federal Yellow Ribbon Program	\$1,322	0.04%	\$2,060	0.06%	55.81%
	Honorably Discharged Veteran Waivr	\$7,726	0.25%	\$12,134	0.37%	57.07%
	MT National Guard Tuition Waiver	\$66,024	2.17%	\$67,000	2.07%	1.48%
	MUS High School Honors	\$72,676	2.39%	\$75,000	2.32%	3.20%
	National Merit Scholarship	\$1,457	0.05%			
	Total	\$895,487	29.42%	\$959,194	29.63%	7.11%
Athletic Scholarships	Non resident Athlete	\$842,025	27.66%	\$691,273	21.35%	-17.90%
	Resident Athlete	\$184,333	6.06%	\$266,630	8.24%	44.65%
	Total	\$1,026,359	33.71%	\$957,903	29.59%	-6.67%
Cash Scholarships	Scholarships & Fellowships	\$910,573	29.91%	\$1,030,208	31.82%	13.14%
	Total	\$910,573	29.91%	\$1,030,208	31.82%	13.14%
Grand Total		\$3,044,276	100.00%	\$3,237,155	100.00%	6.34%

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 FY26

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget
Auxiliary	26	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
Health Services	\$377,305	\$652,300		\$652,300	\$444,102	\$220,094		\$664,196	\$26,535	\$391,943
MSUB Campus Store	\$5,177	\$150,389	\$94,611	\$245,000		\$245,000		\$245,000	\$0	\$5,177
Other Auxiliary Non-Pledg..	\$1,035,081	\$174,683		\$174,683	\$3,541	\$102,845	\$3,000	\$109,386	\$0	\$1,100,378
Other Auxiliary Pledged	\$2,009,379	\$1,472,957		\$1,472,957		\$24,400	\$1,448,557	\$1,472,957		\$2,009,379
Parking - Administration	\$99,134	\$140,583		\$140,583	\$61,291	\$74,874		\$136,165	\$2,518	\$106,070
Parking - Maintenance	\$80,148	\$339,567		\$339,567		\$178,880		\$178,880		\$240,835
Parking - Security	\$9,941	\$71,160		\$71,160	\$58,584	\$10,269		\$68,853	\$1,109	\$13,357
Rentals	\$696,582	\$714,196		\$714,196	\$51,433	\$324,483		\$375,916	\$586	\$1,035,448
Student Housing	\$2,082,789	\$3,896,940	\$324,894	\$4,221,834	\$800,507	\$2,827,375	\$224,692	\$3,852,574	\$80,485	\$2,532,535
Student Union	\$260,984	\$594,539		\$594,539	\$212,260	\$319,870		\$532,130	\$35,434	\$358,827
Grand Total	\$6,656,518	\$8,207,314	\$419,505	\$8,626,819	\$1,631,718	\$4,328,089	\$1,676,249	\$7,636,056	\$146,667	\$7,793,948

Chart of Accounts: All MSU-Billings Actuals for Auxiliary FY25

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget
Auxiliary	25	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
Health Services	\$328,363	\$656,124		\$656,124	\$360,561	\$246,620		\$607,181	\$26,535	\$403,840
MSUB Campus Store	\$4,292	\$81,261	\$75,000	\$156,261		\$155,377		\$155,377	\$0	\$5,177
Other Auxiliary Non-Pledg..	\$1,009,684	\$217,580		\$217,580	\$11,788	\$177,395	\$3,000	\$192,183	\$0	\$1,035,081
Other Auxiliary Pledged	\$1,900,456	\$1,378,531		\$1,378,531		\$12,021	\$1,257,588	\$1,269,608		\$2,009,379
Parking - Administration	\$100,514	\$114,451		\$114,451	\$54,124	\$61,708		\$115,832	\$2,518	\$101,652
Parking - Maintenance	\$25,136	\$215,645		\$215,645		\$160,633		\$160,633		\$80,148
Parking - Security	\$2,427	\$72,251	\$0	\$72,251	\$58,423	\$6,314		\$64,736	\$1,109	\$11,050
Rentals	\$659,845	\$681,920		\$681,920	\$33,258	\$611,925		\$645,183	\$586	\$697,168
Student Housing	\$1,660,442	\$3,972,476	\$160,000	\$4,132,476	\$804,919	\$2,905,210	\$0	\$3,710,129	\$80,485	\$2,163,274
Student Union	\$242,306	\$593,227		\$593,227	\$256,669	\$317,880		\$574,549	\$35,434	\$296,418
Grand Total	\$5,933,464	\$7,983,466	\$235,000	\$8,218,466	\$1,579,741	\$4,655,082	\$1,260,588	\$7,495,411	\$146,667	\$6,803,185

Chart of Accounts: All MSU-Billings Budget for Designated FY26

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget
Designated	26	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
Associated Students	\$563,443	\$286,239		\$286,239	\$18,284	\$227,329		\$245,613	\$726	\$604,795
Athletics	\$9,052	\$1,324,895		\$1,324,895	\$264,225	\$914,922	\$3,000	\$1,182,148	\$8,997	\$160,797
Campus Sales and Service	\$1,171,034	\$3,449,602	\$370,000	\$3,819,602	\$1,750,796	\$2,017,030	\$58,085	\$3,825,912	\$151,638	\$1,316,363
Continuing Education	\$266,477	\$17,000		\$17,000	\$32,016	\$5,150		\$37,166	\$4,069	\$250,380
Designated Scholarships	\$1,466,959		\$425,000	\$425,000		\$425,000		\$425,000		\$1,466,959
F&A Sponsored Programs	\$1,532,718	\$310,261		\$310,261	\$209,013	\$75,259		\$284,272	\$15,019	\$1,573,726
Fees	\$2,934,380	\$2,987,808		\$2,987,808	\$2,572,532	\$850,997	\$8,500	\$3,432,030	\$217,514	\$2,707,673
General Designated	\$13,239,387	\$1,146,166	\$477,465	\$1,623,631	\$340,862	\$55,576	\$1,220,000	\$1,616,438	\$140,265	\$13,386,845
Instructional Fees	\$207,078	\$259,957		\$259,957		\$204,248		\$204,248	\$0	\$262,788
Sales & Service	\$996,280	\$1,938,224		\$1,938,224	\$1,278,955	\$616,703		\$1,895,658	\$109,902	\$1,148,749
Grand Total	\$22,386,810	\$11,720,152	\$1,272,465	\$12,992,618	\$6,466,684	\$5,392,214	\$1,289,585	\$13,148,484	\$648,131	\$22,879,075

Chart of Accounts: All
MSU-Billings
Actuals for Designated
FY25

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget
Designated	25	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
Associated Students	\$631,614	\$281,679		\$281,679	\$77,241	\$272,609		\$349,850	\$726	\$564,169
Athletics	\$1,229	\$1,618,648	\$154,424	\$1,773,072	\$263,979	\$1,498,268	\$3,000	\$1,765,248	\$8,997	\$18,050
Campus Sales and Service	\$1,196,880	\$4,541,731	\$137,448	\$4,679,179	\$1,519,467	\$3,124,227	\$61,330	\$4,705,025	\$151,638	\$1,322,672
Continuing Education	\$294,774	\$22,235		\$22,235	\$34,389	\$16,142		\$50,531	\$4,069	\$270,546
Designated Scholarships	\$1,491,088	\$114,029	\$317,931	\$431,960	\$962	\$455,126	\$0	\$456,089		\$1,466,959
F&A Sponsored Programs	\$1,632,947	\$424,223	\$14,000	\$438,223	\$289,875	\$234,576	\$14,000	\$538,451	\$15,019	\$1,547,737
Fees	\$3,517,415	\$2,848,862		\$2,848,862	\$2,513,026	\$890,968	\$27,903	\$3,431,897	\$217,514	\$3,151,894
General Designated	\$10,612,970	\$1,220,197	\$2,415,541	\$3,635,738	\$280,111	\$76,899	\$652,312	\$1,009,321	\$140,265	\$13,379,652
Instructional Fees	\$201,569	\$242,411		\$242,411		\$236,902		\$236,902	\$0	\$207,078
Sales & Service	\$1,103,763	\$1,754,128		\$1,754,128	\$1,192,315	\$669,296		\$1,861,611	\$109,902	\$1,106,182
Grand Total	\$20,684,249	\$13,068,143	\$3,039,343	\$16,107,486	\$6,171,366	\$7,475,014	\$758,545	\$14,404,925	\$648,131	\$23,034,941

Chart of Accounts: All
MSU-Billings
Budget for Endowments
FY26

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies		Reporting Unit		Actuals/Budget			
Endowments	26	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
FY25

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies		Reporting Unit		Actuals/Budget			
Endowments	25	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 FY26

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget
Loan Funds	26	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	\$1,036,702	\$53,243		\$53,243		\$170,000	\$25,000	\$195,000		\$894,945
Institutional Loan	\$149,997	\$3,140		\$3,140		\$1,029		\$1,029		\$152,108
Grand Total	\$1,186,699	\$56,383		\$56,383		\$171,029	\$25,000	\$196,029		\$1,047,053

Chart of Accounts: All
MSU-Billings
Actuals for Loan Funds
FY25

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget
Loan Funds	25	All	All	MSU-Billings	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	\$1,183,126	\$21,981		\$21,981		\$143,616	\$24,789	\$168,405		\$1,036,702
Institutional Loan	\$147,648	\$2,622		\$2,622		\$273		\$273		\$149,997
Grand Total	\$1,330,775	\$24,602		\$24,602		\$143,889	\$24,789	\$168,678		\$1,186,699

Chart of Accounts: All
MSU-Billings
Budget for Plant Funds
FY26

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget
Plant Funds	26	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	\$3,906,903	\$1,462,881	\$82,030	\$1,544,911	\$157,372	\$2,837,522	\$67,530	\$3,062,423		\$2,389,391
Retirement of Indebtedne..	\$2,055		\$1,311,829	\$1,311,829		\$1,311,829		\$1,311,829		\$2,055
Unxepended Plant	\$1,819,975	\$340,622		\$340,622	\$246,082	\$168,790		\$414,872		\$1,745,724
Grand Total	\$5,728,933	\$1,803,503	\$1,393,859	\$3,197,361	\$403,454	\$4,318,141	\$67,530	\$4,789,125		\$4,137,170

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

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget
Plant Funds	25	All	All	MSU-Billings	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	\$4,308,219	\$1,338,741	\$994,812	\$2,333,553	\$145,470	\$1,682,186	\$907,212	\$2,734,868		\$3,906,903
Retirement of Indebtedne..	\$1,778	\$70	\$1,083,918	\$1,083,988		\$1,083,710		\$1,083,710		\$2,055
Unxepended Plant	\$1,873,077	\$345,438		\$345,438	\$104,853	\$271,555	\$22,133	\$398,541		\$1,819,975
Grand Total	\$6,183,073	\$1,684,250	\$2,078,730	\$3,762,979	\$250,323	\$3,037,451	\$929,345	\$4,217,119		\$5,728,933

Chart of Accounts: All MSU-Billings Budget for Restricted FY26

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget
Restricted	26	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)	\$167,916			\$0		\$100,000		\$100,000	\$0	\$67,916
Financial Aid Programs	\$0	\$6,050,000		\$6,050,000	\$132,731	\$5,917,269		\$6,050,000		\$0
Other Restricted	\$2,440,886	\$120,000		\$120,000	\$23,555	\$96,445		\$120,000	\$0	\$2,440,886
Private Gifts & Scholarshi..	\$10,200	\$1,197,984		\$1,197,984		\$1,197,984		\$1,197,984		\$10,200
Restricted Sponsored Pro..	\$329,379	\$4,205,000		\$4,205,000	\$2,325,000	\$1,880,000		\$4,205,000		\$329,379
Grand Total	\$2,948,380	\$11,572,984		\$11,572,984	\$2,481,287	\$9,191,698		\$11,672,984	\$0	\$2,848,380

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

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget
Restricted	25	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)	\$412,262			\$0		\$244,346		\$244,346	\$0	\$167,916
Financial Aid Programs	\$0	\$6,701,017		\$6,701,017	\$225,357	\$6,475,661		\$6,701,017		\$0
Other Restricted	\$2,342,630	\$141,046		\$141,046	\$32,289	\$10,501		\$42,790	\$0	\$2,440,886
Private Gifts & Scholarshi..	\$33,753	\$1,720,273		\$1,720,273		\$1,743,826		\$1,743,826		\$10,200
Restricted Sponsored Pro..	\$293,366	\$4,603,221		\$4,603,221	\$2,417,203	\$2,150,004		\$4,567,208		\$329,379
Grand Total	\$3,082,009	\$13,165,558		\$13,165,558	\$2,674,849	\$10,624,338		\$13,299,187	\$0	\$2,948,380

ALL FUNDS
FTE EMPLOYEE DATA

UNIT		Montana State University Billings			
	ACTUAL FY 2025	PER- CENT	BUDGETED FY 2026	PER- CENT	INCR. (DECR.)
CURRENT UNRESTRICTED FUND:					
Contract Faculty (AY/FY)	142.97	40%	152.65	39%	6.77%
Contract Administrative	10.84	3%	10.84	3%	0.00%
Contract Professional	56.74	16%	61.85	16%	9.01%
Classified	106.91	30%	124.81	32%	16.74%
Graduate Teaching & Research Assistants (GTA & GRA)	4.50	1%	4.50	1%	0.00%
Part-Time and Other	34.27	10%	35.00	9%	2.13%
TOTAL	356.23	100%	389.65	100%	9.38%
RESTRICTED:					
Contract Faculty (AY/FY)	0.85	2%	1.35	3%	58.82%
Contract Administrative	-	0%	-	0%	0.00%
Contract Professional	15.30	40%	14.77	38%	-3.46%
Classified	9.12	24%	9.59	25%	5.15%
Graduate Teaching & Research Assistants (GTA & GRA)	-	0%	-	0%	0.00%
Part-Time and Other	13.32	35%	13.32	34%	0.00%
TOTAL	38.59	100%	39.03	100%	1.14%
DESIGNATED:					
Contract Faculty (AY/FY)	1.73	2%	0.35	0%	-79.77%
Contract Administrative	-	0%	-	0%	0.00%
Contract Professional	14.18	18%	16.47	20%	16.15%
Classified	46.98	61%	49.49	61%	5.34%
Graduate Teaching & Research Assistants (GTA & GRA)	0.93	1%	0.93	1%	0.00%
Part-Time and Other	13.65	18%	13.65	17%	0.00%
TOTAL	77.47	100%	80.89	100%	4.41%
AUXILIARY:					
Contract Administrative	1.16	5%	1.16	5%	0.00%
Contract Professional	5.84	27%	5.84	26%	0.00%
Classified	9.55	44%	10.06	45%	5.34%
Graduate Teaching & Research Assistants (GTA & GRA)	-	0%	-	0%	0.00%
Part-Time and Other	5.38	25%	5.38	24%	0.00%
TOTAL	21.93	100%	22.44	100%	2.33%
PLANT:					
Classified	3.50	79%	5.50	86%	57.14%
Part-Time and Other	0.93	21%	0.93	14%	0.00%
TOTAL	4.43	100%	6.43	100%	45.15%
TOTAL FTE:					
Contract Faculty (AY/FY)	145.55	29%	154.35	29%	6.05%
Contract Administrative	12.00	2%	12.00	2%	0.00%
Contract Professional	92.06	18%	98.93	18%	7.46%
Classified	176.06	35%	199.45	37%	13.29%
Graduate Teaching & Research Assistants (GTA & GRA)	5.43	1%	5.43	1%	0.00%
Part-Time and Other	67.55	14%	68.28	13%	1.08%
TOTAL	498.65	100%	538.44	100%	7.98%

Comments

Note: FY25 actual FTE will be less than the budgeted FTE due to full and partial position vacancies that will occur during the year.

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

Montana State University - Billings				5106
DESCRIPTION	BOR POLICY 901.10 Retirement Costs	BOR POLICY 901.15 Reserve Revolving	BOR POLICY 901.6 Facilities Maintenance	BOR POLICY 901.13 Scholarships & Stipends
1. Effective Date of Board Policy	Nov 1999 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 2021 Actual	180,276	4,333,538	224,615	1,812,687
+ Revenues, Transfers In (Actual FY22)	-	1,689,263	110,203	755,993
- Expenditures, Transfers Out (Actual FY22)	-	(640,000)	-	(273,569)
Fund Balance - FYE 2022 Actual	180,276	5,382,801	334,818	2,295,111
+ Revenues, Transfers In (Actual FY23)	-	993,514	302,280	871,579
- Expenditures, Transfers Out (Actual FY23)	(30,000)	(946,137)	-	(1,480,049)
Fund Balance - FYE 2023 Actual	150,276	5,430,178	637,098	1,686,641
+ Revenues, Transfers In (Actual FY24)	50,000	1,290,493	203,328	126,359
- Expenditures, Transfers Out (Actual FY24)		(373,240)	(300,000)	(338,296)
Fund Balance - FYE 2024 Actual	200,276	6,347,431	540,426	1,474,704
Revenues, Transfers In (Actual FY25)	100,000	2,015,541	303,113	417,359
Expenditures, Transfers Out (Actual FY25)	-	(364,864)	-	(425,104)
Fund Balance - FYE 2025 Actual	300,276	7,998,107	843,539	1,466,959
Revenues, Transfers In (Estimated FY26)	50,000	372,865	27,804	425,000
Expenditures, Transfers Out (Estimated FY26)	-	(850,000)	-	(425,000)
Fund Balance - FYE 2026 Estimated	350,276	7,520,973	871,343	1,466,959
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 FY25 been submitted and approved by OCHE?	Yes			
c. Has the required documentation for the FY25 transfer out of this reserve been submitted to OCHE?		N/A		

NOTES

MSUB
Maintenance Projects by Campus Building by Year

LRBP Building Eligible (All)

Sum of Inflated at 5% to 6.30.25	Year to Address									
Building	1	2	3	4	5	6	7	10	20	Grand Total
APSARUKE HALL	352,484	2,222,807	528,449	397,305		528,449	52,015			4,081,510
CAMPUS WIDE	182,606									182,606
CISEL HALL / MUSIC	1,688,935	990,497	2,031,403	165,950	24,458			66,402		4,967,644
COLLEGE OF EDUCATION	27,557	25,786	438,447	1,896,884		1,064,092	4,554,071			8,006,836
FACILITIES SERVICES OFFICE						102,370	63,774		16,601	182,744
FACILITIES SERVICES SHOP				276,675		276,675	35,414	331,457		920,221
HEALTH SCIENCES BUILDING			45,928							45,928
LIBERAL ARTS		2,672,404	1,717,598	954,529	2,213,400	271,142				7,829,072
LIBRARY		612,392	897,927	1,175,426	1,014,650	1,366,885	1,239,504			6,306,784
MCMULLEN HALL	276,675		164,622	103,476		1,063,843				1,608,616
P.E. BUILDING (STATE PORTIO	45,928	2,101,142	3,984,120		1,051,365	1,150,968	1,530,981	349,723		10,214,227
PARKING GARAGE		71,936		52,015	45,928			509,082		678,960
PETRO HALL	29,881	2,730,981	2,213,400	2,766,750	5,404,016	2,390,472		128,602		15,664,103
RIMROCK HALL	1,363,864	387,345	1,328,040	2,158,065	4,679,681		61,975	96,006		10,074,976
STUDENT UNION BUILDING	119,524	30,434	42,608		538,410	6,640				737,616
TECHNOLOGY BUILDING	553,350	312,089	78,576		33,754	747,023				1,724,792
Grand Total	4,640,803	12,157,813	13,471,118	9,947,075	15,005,662	8,968,558	7,537,734	1,481,272	16,601	73,226,635

MSU Billings
Negative Fund Balance Report
For the fiscal year ended June 30, 2025

MSU Billings had no negative fund balances in SABHRS or on the CHE operating reports to report for FY25.

MSU Billings

**Report of Funds with Negative Cash Balance for Two Consecutive Fiscal Years
For the two fiscal years ended June 30, 2025**

MSU Billings had no SABHRS funds with negative cash to report for the two consecutive years of FY24 and FY25.

REPORT ON OUTSTANDING INDEBTEDNESS

Campus: Montana State University Billings
Date: June 30, 2025

REVENUE BONDS ISSUE	ORIGINAL AMOUNT OF ISSUE	USES OF FUNDS - PROJECTS/AMOUNTS	PLEGGED REVENUES	OUTSTANDING PRINCIPAL BALANCE AT JUNE 30, 2025	FY2026 PRINCIPAL & INTEREST PAYMENT	FY2027 PRINCIPAL & INTEREST PAYMENT	FY2028 PRINCIPAL & INTEREST PAYMENT	FY2029 PRINCIPAL & INTEREST PAYMENT
Series 2017D	\$ 1,379,432	Series 2017D was issued in FY18 for \$1,379,433 to refinance the remainder of Series 2006K.	Auxiliary Residence Halls Revenues, Student Union Operations; Land Grant Income; Student Building Fee; Student Union Use Fee; Rental Properties; Parking Lot Operations.	\$ 140,000	\$ 143,500	\$ 0	\$ 0	\$ 0
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; Parking Lot Operations.	\$ 780,000	\$ 783,623	\$ 0	\$ 0	\$ 0

OTHER LONG TERM DEBT - SOURCE	ORIGINAL BALANCE	USES OF FUNDS - PROJECTS/AMOUNTS	REVENUE STREAM IDENTIFIED FOR REPAYMENT	JUNE 30, 2024 BALANCE	JUNE 30, 2025 BALANCE	PERCENT CHANGE FY24 TO FY25
SUB Mechanical Intercep Loans	\$ 1,260,881	SUB Mechanical Repairs	Auxiliary Building Fee	\$ 321,348	\$ 230,951	-28%
LA/Library Boiler Intercep Loan	\$ 750,000	Liberal Arts and Library Building Boilers	Facilities net revenues	\$ 486,650	\$ 452,044	-7%
Right to Use Leases	\$ 2,588,854	Right to Use Leases for Buildings, Land and Copiers	Yellowstone Public Radio revenues; Athletics revenues; Copy Center revenues; General Fund	\$ 857,677	\$ 206,428	-76%
Subscription-Based Information Technology Arrangement (SBITA)	\$ 177,086	Right to Use Leases for Buildings, Land and Copiers	Information Technology Revenues	\$ 62,961	\$ 0	100%

State Building Energy Conservation Program (SBECP)	USES OF FUNDS	JUNE 30, 2024 BALANCE	JUNE 30, 2025 BALANCE	PERCENT CHANGE FY24 TO FY25
SBECP Loans	Various energy savings projects for state-owned buildings	\$ 131,594	\$ 89,200	-32%

TOTAL OUTSTANDING DEBT at June 30, 2025 **\$ 1,898,622**

MSU Billings
Report of Loans and Loan Extensions
For the two fiscal years ended June 30, 2025

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 FY24 and FY25.

MSU Billings had no inter-entity loans outstanding at FYE25:

Origination Date	Original Loan Amount	Receiving Fund Name & SABHRS Code	Sending Fund Name & SABHRS Code	Date	Transaction Amount	SABHRS journal #	Beginning Loan Balance FY25	Ending Loan Balance FY25