

The Montana University System  
Current Unrestricted Expenses

Bud 200

Fiscal Year 2014

Accounts	Level 1 Acct Code	Actual FY 2013	Percent Of Total Expense	Budget FY 2014	Percent Of Total Budget	Percent Change
<b>Personal Services</b>						
Contract Faculty	610FAC	131,553,775	27.71%	144,154,867	29.53%	9.58%
Contract Administrative	611ADM	14,939,843	3.15%	15,413,775	3.16%	3.17%
Classified	611CLS	53,762,923	11.33%	57,738,220	11.83%	7.39%
Graduate Assistants	611GST	9,214,207	1.94%	9,307,178	1.91%	1.01%
Contract Professional	611PRF	37,732,834	7.95%	40,577,051	8.31%	7.54%
Other Salaries	612OTS	5,886,368	1.24%	5,230,033	1.07%	-11.15%
Other Compensation	613OTC	272,117	0.06%	184,464	0.04%	-32.21%
<b>Total Salaries and Wages</b>		<b>253,362,067</b>	<b>53.37%</b>	<b>272,605,588</b>	<b>55.84%</b>	<b>7.60%</b>
Employee Benefits	614BEN	82,312,858	17.34%	90,899,962	18.62%	10.43%
Employee Waivers	614BNW	0	0.00%	0	0.00%	0.00%
Termination Benefits	615TRB	667,727	0.14%	393,318	0.08%	-41.10%
Termination Pay	615TRP	2,688,074	0.57%	1,453,548	0.30%	-45.93%
Other Benefits	619OTB	-142,520	-0.03%	-11,250	0.00%	-92.11%
<b>Total Benefits</b>		<b>85,526,139</b>	<b>18.02%</b>	<b>92,735,578</b>	<b>19.00%</b>	<b>8.43%</b>
Vacancy Savings	616VSV	0	0.00%	0	0.00%	0.00%
<b>Total Personal Services</b>		<b>338,888,206</b>	<b>71.39%</b>	<b>365,341,166</b>	<b>74.84%</b>	<b>7.81%</b>
<b>Operating Expenses</b>						
Contracted Services	621SRV	16,612,820	3.50%	16,457,312	3.37%	-0.94%
Supplies	622SUP	20,351,010	4.29%	18,738,147	3.84%	-7.93%
Communications	623COM	4,304,474	0.91%	4,014,618	0.82%	-6.73%
Travel	624TRV	5,103,785	1.08%	4,918,064	1.01%	-3.64%
Rent	625RNT	3,605,873	0.76%	5,068,047	1.04%	40.55%
Utilities	626UTL	12,448,455	2.62%	12,022,259	2.46%	-3.42%
Repairs & Maintenance	627MNT	7,941,897	1.67%	8,567,159	1.76%	7.87%
Other	628OTH	-4,400,056	-0.93%	-2,598,062	-0.53%	-40.95%
Waivers & Scholarships	628WAV	40,457,304	8.52%	42,869,102	8.78%	5.96%
Sponsored Programs Indirect Cost	690IDC	28,309	0.01%	30,456	0.01%	7.59%
Costs of Goods Sold	629CGS	1,304	0.00%	0	0.00%	-100.00%
<b>Total Operating Expenses</b>		<b>106,455,176</b>	<b>22.43%</b>	<b>110,087,102</b>	<b>22.55%</b>	<b>3.41%</b>
<b>Capital and Transfers</b>						
Capital Equipment	631CEQ	4,971,518	1.05%	3,297,290	0.68%	-33.68%
Capital Land	641CLN	0	0.00%	0	0.00%	0.00%
Capital Building	643CBL	-788	0.00%	0	0.00%	-100.00%
Capital Other Improvements	645COI	0	0.00%	0	0.00%	0.00%
Debt Service	650DBT	1,405,229	0.30%	1,249,408	0.26%	-11.09%
<b>Total Capital</b>		<b>6,375,958</b>	<b>1.34%</b>	<b>4,546,698</b>	<b>0.93%</b>	<b>-28.69%</b>
Mandatory Transfer Out	687MXF	0	0.00%	0	0.00%	0.00%
NonMandatory Transfer Out	688NXF	22,978,555	4.84%	8,173,320	1.67%	-64.43%
Intra-Entity Exp-External	689XFR	0	0.00%	0	0.00%	0.00%
<b>Total Transfers</b>		<b>22,978,555</b>	<b>4.84%</b>	<b>8,173,320</b>	<b>1.67%</b>	<b>-64.43%</b>
<b>Total Capital and Transfers</b>		<b>29,354,513</b>	<b>6.18%</b>	<b>12,720,018</b>	<b>2.61%</b>	<b>-56.67%</b>
<b>Total Expenses</b>		<b>474,697,895</b>	<b>100.00%</b>	<b>488,148,286</b>	<b>100.00%</b>	<b>2.83%</b>