

Montana State University Billings

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Montana State University Billings

ALL FUNDS SUBJECT TO BOARD OF REGENTS APPROVAL FISCAL YEAR 2027

Campus/Agency		Actual FY2026	Budgeted FY2027	Dollar Change Actual 2026 to Budgeted 2027	Percent Change Actual 2026 to Budgeted 2027
Current Operating Unrestricted		\$ 45,344,642	\$ 49,866,041	\$ 4,521,399	10%
Current Restricted		13,086,452	10,933,124	(2,153,328)	-16%
Current Designated		13,702,728	13,220,869	(481,859)	-4%
Auxiliary Enterprises		8,310,883	7,444,503	(866,380)	-10%
Loan & Endowment Funds		113,416	134,029	20,613	18%
Plant Funds		3,471,008	4,675,505	1,204,497	35%
TOTAL ALL FUNDS		\$ 84,029,129	\$ 86,274,071	\$ 2,244,942	3%

Montana University System								Fiscal Year
Current Unrestricted Revenue								26
FY26 Actuals to FY27 Budgeted								Period
Chart of Accounts: All								14
Reporting Units: MSU-Billings								FY Comparison
								Next FY
Category	Accounts	Level 1 Acct Code	Actual FY26	% of Total	Budget FY27	% of Total Budget	% Change	
Tuition and Fees*	Admissions Fees	515ADM	\$1,527	0.00%	\$5,000	0.01%	227.54%	Net/Gross Tuition Net
	Non resident Tuition	505NON	\$1,075,368	2.37%	\$1,198,460	2.40%	11.45%	
	Program Tuition & Fees	520PRG	\$142,325	0.31%	\$160,000	0.32%	12.42%	Chart of Accounts
	Registration Fee	515REG	\$205,733	0.45%	\$209,000	0.42%	1.59%	☒ MSU
	Resident Tuition	500RES	\$10,553,637	23.27%	\$11,163,369	22.39%	5.78%	☒ UM
	WUE Tuition	505WUE	\$1,363,704	3.01%	\$1,402,669	2.81%	2.86%	Ed Units or Agencies
	Category Total		\$13,342,294	29.42%	\$14,138,498	28.35%	5.97%	☒ Agencies
State Allocations	Hi Ed General Fund Reven..	555GEN	\$25,381,250	55.97%	\$25,369,455	50.88%	-0.05%	☒ Ed Units
	Hi Ed Millage Revenue	555MIL	\$4,649,353	10.25%	\$4,708,895	9.44%	1.28%	Reporting Units
	MUS Retirement Plan	555SPE	\$131,165	0.29%	\$131,842	0.26%	0.52%	MSU-Billings
	Other OCHE/State Funding	555SPE	\$1,131,976	2.50%	\$408,500	0.82%	-63.91%	Fund
	Category Total		\$31,293,744	69.01%	\$30,618,692	61.40%	-2.16%	All
Other Revenues	Carry Forward Funds	585CAR			\$3,917,127	7.86%		Org
	Course Fees	530CRS	\$36,791	0.08%	\$34,000	0.07%	-7.58%	All
	Financial Aid	562FNA	\$26,405	0.06%	\$15,000	0.03%	-43.19%	Account
	Gifts & Scholarships	565GFT	\$41	0.00%				All
	Investments	540INV	\$167,338	0.37%	\$161,551	0.32%	-3.46%	Program
	Other Revenue	580OTH	\$72,911	0.16%	\$600,360	1.20%	723.42%	All
	Other Student Fees	532OSF	\$36,455	0.08%	\$36,000	0.07%	-1.25%	Activity
	Sales & Service	570SAS	\$0	0.00%				All
Transfers	Non Mandatory Transfer In	557NMX	\$368,665	0.81%	\$344,813	0.69%	-6.47%	Location
	Category Total		\$368,665	0.81%	\$344,813	0.69%	-6.47%	All
Total Revenue			\$45,344,642	100.00%	\$49,866,041	100.00%	9.97%	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
FY26 Actuals to FY27 Budgeted
Chart of Accounts: All
Reporting Units: MSU-Billings

Fiscal Year
26

Period
14

FY Comparison
Next FY

Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY26	% of Total	Budget FY27	% of Total Budget	% Change
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$11,776,756	28.42%	\$12,809,228	25.69%	8.77%
		Contract Administ..	611ADM	\$1,813,803	4.38%	\$1,873,492	3.76%	3.29%
		Classified	611CLS	\$5,627,160	13.58%	\$6,570,123	13.18%	16.76%
		Graduate Assistanc..	611GST	\$52,673	0.13%	\$53,677	0.11%	1.91%
		Contract Professio..	611PRF	\$4,205,646	10.15%	\$4,681,088	9.39%	11.30%
		Other Salaries	612OTS	\$127,839	0.31%	\$161,033	0.32%	25.97%
		Other Compensati..	613OTC	\$2,756	0.01%	\$7,365	0.01%	167.26%
		Subcategory Total		\$23,606,631	56.98%	\$26,156,006	52.45%	10.80%
	Benefits	Employee Benefits	614BEN	\$8,440,334	20.37%	\$9,604,865	19.26%	13.80%
		Other Benefits	619OTB	(\$7,055)	-0.02%			
		Termination Benef..	615TRB	\$0	0.00%	\$50,000	0.10%	
		Termination Pay	615TRP	\$233,563	0.56%	\$270,668	0.54%	15.89%
		Subcategory Total		\$8,666,842	20.92%	\$9,925,533	19.90%	14.52%
	Category Total			\$32,273,473	77.89%	\$36,081,539	72.36%	11.80%
Operating Expenses	Operating Expenses	Communications	623COM	\$175,943	0.42%	\$180,974	0.36%	2.86%
		Contracted Services	621SRV	\$2,188,860	5.28%	\$2,240,243	4.49%	2.35%
		Other	628OTH	\$234,895	0.57%	\$72,937	0.15%	-68.95%
		Rent	625RNT	\$153,706	0.37%	\$158,890	0.32%	3.37%
		Repairs & Mainten..	627MNT	\$1,372,726	3.31%	\$1,646,198	3.30%	19.92%
		Supplies	622SUP	\$853,244	2.06%	\$893,633	1.79%	4.73%
		Travel	624TRV	\$573,015	1.38%	\$783,864	1.57%	36.80%
		Utilities	626UTL	\$1,423,379	3.44%	\$1,370,377	2.75%	-3.72%
		Waivers & Scholar..	628WAV	\$932,971	2.25%	\$1,144,066	2.29%	22.63%
		Subcategory Total		\$7,908,738	19.09%	\$8,491,182	17.03%	7.36%
	Category Total			\$7,908,738	19.09%	\$8,491,182	17.03%	7.36%
Capital and Transfers	Capital	Capital Equipment	631CEQ	\$109,445	0.26%	\$3,000	0.01%	-97.26%
		Debt Service	650DBT	\$55,428	0.13%	\$55,590	0.11%	0.29%
		Subcategory Total		\$164,873	0.40%	\$58,590	0.12%	-64.46%
	Transfers	NonMandatory Tra..	688NXF	\$1,085,652	2.62%	\$5,234,730	10.50%	382.17%
		Subcategory Total		\$1,085,652	2.62%	\$5,234,730	10.50%	382.17%
	Category Total			\$1,250,525	3.02%	\$5,293,320	10.62%	323.29%
Total Expenses				\$41,432,737	100.00%	\$49,866,041	100.00%	20.35%

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
FY26 Actuals to FY27 Budgeted
Chart of Accounts: All
Reporting Units: MSU-Billings

Fiscal Year
26

Period
14

FY Comparison
Next FY

Reporting Unit: Finance							% of		
Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY26	% of Total	Budget FY27	Total Budget	% Change	
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$11,689,911	59.90%	\$12,742,090	49.53%	9.00%	
		Classified	611CLS	\$752,817	3.86%	\$922,065	3.58%	22.48%	
		Graduate Assistan..	611GST	\$23,318	0.12%	\$27,871	0.11%	19.53%	
		Contract Professio..	611PRF	\$369,223	1.89%	\$475,023	1.85%	28.65%	
		Other Salaries	612OTS	\$31,843	0.16%	\$21,880	0.09%	-31.29%	
		Other Compensati..	613OTC	\$723	0.00%	\$6,220	0.02%	760.65%	
		Subcategory Total			\$12,867,835	65.94%	\$14,195,150	55.18%	10.31%
	Benefits	Employee Benefits	614BEN	\$4,418,454	22.64%	\$4,994,644	19.41%	13.04%	
		Other Benefits	6190TB	(\$5,250)	-0.03%				
		Termination Benef..	615TRB	\$0	0.00%	\$50,000	0.19%		
		Termination Pay	615TRP	\$130,364	0.67%	\$155,000	0.60%	18.90%	
		Subcategory Total			\$4,543,569	23.28%	\$5,199,644	20.21%	14.44%
	Category Total				\$17,411,404	89.22%	\$19,394,794	75.39%	11.39%
Operating Expenses	Operating Expenses	Communications	623COM	\$8,503	0.04%	\$5,852	0.02%	-31.18%	
		Contracted Services	621SRV	\$672,383	3.45%	\$673,498	2.62%	0.17%	
		Other	6280TH	\$197,029	1.01%	\$163,180	0.63%	-17.18%	
		Rent	625RNT	\$3,960	0.02%	\$150	0.00%	-96.21%	
		Repairs & Mainten..	627MNT	\$20,593	0.11%	\$26,934	0.10%	30.79%	
		Supplies	622SUP	\$110,916	0.57%	\$149,309	0.58%	34.61%	
		Travel	624TRV	\$144,138	0.74%	\$328,772	1.28%	128.10%	
	Subcategory Total			\$1,157,522	5.93%	\$1,347,695	5.24%	16.43%	
Category Total				\$1,157,522	5.93%	\$1,347,695	5.24%	16.43%	
Capital and Transfers	Transfers	NonMandatory Tra..	688NXF	\$946,718	4.85%	\$4,984,730	19.38%	426.53%	
		Subcategory Total			\$946,718	4.85%	\$4,984,730	19.38%	426.53%
	Category Total			\$946,718	4.85%	\$4,984,730	19.38%	426.53%	
Total Expenses					\$19,515,644	100.00%	\$25,727,218	100.00%	31.83%

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
01 Instruction

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
FY26 Actuals to FY27 Budgeted
Chart of Accounts: All
Reporting Units: MSU-Billings

Fiscal Year
26

Period
14

FY Comparison
Next FY

Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY26	% of Total	Budget FY27	% of Total Budget	% Change	
Personal Services	Salaries and Wages	Contract Professional	611PRF	\$92,647	61.55%	\$94,945	59.50%	2.48%	Net/Gross Tuition Net
		Other Compensation	613OTC	\$482	0.32%	\$480	0.30%	-0.37%	Chart of Accounts
		Subcategory Total		\$93,129	61.87%	\$95,425	59.80%	2.47%	☐ MSU ☒ UM
	Benefits	Employee Benefits	614BEN	\$29,024	19.28%	\$28,984	18.16%	-0.14%	Ed Units or Agencies
		Subcategory Total		\$29,024	19.28%	\$28,984	18.16%	-0.14%	☒ Agencies ☒ Ed Units
	Category Total			\$122,153	81.15%	\$124,409	77.96%	1.85%	Reporting Units MSU-Billings
Operating Expenses	Operating Expenses	Communications	623COM	\$1	0.00%				Fund All
		Contracted Services	621SRV	\$19,557	12.99%	\$26,487	16.60%	35.43%	Org All
		Rent	625RNT	\$0	0.00%	\$0	0.00%		Account All
		Subcategory Total		\$19,558	12.99%	\$26,487	16.60%	35.43%	Program 03 Public Service
	Category Total			\$19,558	12.99%	\$26,487	16.60%	35.43%	Activity All
Capital and Transfers	Capital	Debt Service	650DBT	\$8,820	5.86%	\$8,680	5.44%	-1.59%	Location All
		Subcategory Total		\$8,820	5.86%	\$8,680	5.44%	-1.59%	Fund Type All
	Category Total			\$8,820	5.86%	\$8,680	5.44%	-1.59%	Account Type All
Total Expenses				\$150,531	100.00%	\$159,576	100.00%	6.01%	

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
FY26 Actuals to FY27 Budgeted
Chart of Accounts: All
Reporting Units: MSU-Billings

Fiscal Year
26

Period
14

FY Comparison
Next FY

Reporting Unit: All Expenses							% of Total Budget	% Change	FY Comparison Next FY
Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY26	% of Total	Budget FY27			
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$45,445	1.31%	\$33,520	0.88%	-26.24%	Net/Gross Tuition Net
		Contract Administ..	611ADM	\$768,376	22.12%	\$803,921	21.05%	4.63%	Chart of Accounts ☒ MSU ☒ UM
		Classified	611CLS	\$797,829	22.97%	\$915,027	23.96%	14.69%	
		Contract Professio..	611PRF	\$490,458	14.12%	\$631,243	16.53%	28.70%	Ed Units or Agencies ☒ Agencies ☒ Ed Units
		Other Salaries	612OTS	\$16,537	0.48%	\$33,280	0.87%	101.25%	
		Other Compensati..	613OTC	\$723	0.02%	\$665	0.02%	-8.05%	
		Subcategory Total			\$2,119,366	61.02%	\$2,417,655	63.31%	14.07%
	Benefits	Employee Benefits	614BEN	\$749,375	21.58%	\$872,425	22.84%	16.42%	Reporting Units
		Termination Pay	615TRP	\$4,147	0.12%	\$77,769	2.04%	1775.12%	MSU-Billings
		Subcategory Total			\$753,523	21.70%	\$950,194	24.88%	26.10%
Category Total			\$2,872,889	82.72%	\$3,367,849	88.19%	17.23%	Fund All	
Operating Expenses	Operating Expenses	Communications	623COM	\$4,391	0.13%	\$5,797	0.15%	32.02%	Org All
		Contracted Services	621SRV	\$178,812	5.15%	\$98,499	2.58%	-44.91%	Account All
		Other	628OTH	\$17,558	0.51%	\$22,662	0.59%	29.07%	
		Repairs & Mainten..	627MNT	\$10,837	0.31%	\$23,558	0.62%	117.38%	Program
		Supplies	622SUP	\$290,213	8.36%	\$270,852	7.09%	-6.67%	04 Academic Support
		Travel	624TRV	\$26,178	0.75%	\$26,680	0.70%	1.92%	Activity All
		Waivers & Scholar..	628WAV	\$67,596	1.95%	\$0	0.00%	-100.00%	
		Subcategory Total			\$595,585	17.15%	\$448,048	11.73%	-24.77%
	Category Total			\$595,585	17.15%	\$448,048	11.73%	-24.77%	
Capital and Transfers	Capital	Capital Equipment	631CEQ	\$4,514	0.13%	\$3,000	0.08%	-33.54%	Fund Type All
		Subcategory Total			\$4,514	0.13%	\$3,000	0.08%	-33.54%
	Category Total			\$4,514	0.13%	\$3,000	0.08%	-33.54%	
Total Expenses				\$3,472,988	100.00%	\$3,818,897	100.00%	9.96%	

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
FY26 Actuals to FY27 Budgeted
Chart of Accounts: All
Reporting Units: MSU-Billings

Fiscal Year
26

Period
14

FY Comparison
Next FY

Reporting Period: FY26							% of	
Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY26	% of Total	Budget FY27	Total Budget	% Change
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$6,400	0.09%	\$23,118	0.29%	261.20%
		Contract Administ..	611ADM	\$156,627	2.21%	\$163,338	2.03%	4.28%
		Classified	611CLS	\$1,583,316	22.39%	\$1,853,222	23.04%	17.05%
		Graduate Assistanc..	611GST	\$29,355	0.42%	\$25,806	0.32%	-12.09%
		Contract Professio..	611PRF	\$2,005,639	28.36%	\$2,229,683	27.72%	11.17%
		Other Salaries	612OTS	\$42,366	0.60%	\$85,236	1.06%	101.19%
		Other Compensati..	613OTC	\$828	0.01%	\$0	0.00%	-100.00%
		Subcategory Total		\$3,824,532	54.08%	\$4,380,403	54.45%	14.53%
	Benefits	Employee Benefits	614BEN	\$1,509,949	21.35%	\$1,801,908	22.40%	19.34%
		Termination Pay	615TRP	\$33,226	0.47%	\$22,482	0.28%	-32.34%
		Subcategory Total		\$1,543,176	21.82%	\$1,824,391	22.68%	18.22%
Category Total			\$5,367,707	75.90%	\$6,204,794	77.13%	15.59%	
Operating Expenses	Operating Expenses	Communications	623COM	\$128,055	1.81%	\$127,542	1.59%	-0.40%
		Contracted Services	621SRV	\$715,125	10.11%	\$816,615	10.15%	14.19%
		Other	6280TH	\$188,598	2.67%	\$199,510	2.48%	5.79%
		Rent	625RNT	\$21,216	0.30%	\$30,930	0.38%	45.78%
		Repairs & Mainten..	627MNT	\$70,105	0.99%	\$49,812	0.62%	-28.95%
		Supplies	622SUP	\$227,895	3.22%	\$265,867	3.30%	16.66%
		Travel	624TRV	\$353,162	4.99%	\$349,927	4.35%	-0.92%
		Subcategory Total		\$1,704,157	24.10%	\$1,840,202	22.87%	7.98%
	Category Total			\$1,704,157	24.10%	\$1,840,202	22.87%	7.98%
Total Expenses			\$7,071,864	100.00%	\$8,044,996	100.00%	13.76%	

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
FY26 Actuals to FY27 Budgeted
Chart of Accounts: All
Reporting Units: MSU-Billings

Fiscal Year
26

Period
14

FY Comparison
Next FY

Reporting Unit: All Expenses							% of	
Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY26	% of Total	Budget FY27	Total Budget	% Change
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$35,000	0.76%	\$10,500	0.22%	-70.00%
		Contract Administ..	611ADM	\$888,800	19.41%	\$906,233	19.35%	1.96%
		Classified	611CLS	\$1,053,747	23.01%	\$1,272,374	27.16%	20.75%
		Contract Professio..	611PRF	\$860,288	18.79%	\$814,430	17.39%	-5.33%
		Other Salaries	612OTS	\$0	0.00%	\$4,322	0.09%	
		Subcategory Total		\$2,837,834	61.97%	\$3,007,859	64.22%	5.99%
	Benefits	Employee Benefits	614BEN	\$925,095	20.20%	\$1,029,022	21.97%	11.23%
		Other Benefits	619OTB	\$0	0.00%			
		Termination Pay	615TRP	\$31,714	0.69%	\$8,993	0.19%	-71.64%
		Subcategory Total		\$956,809	20.89%	\$1,038,015	22.16%	8.49%
Category Total			\$3,794,643	82.87%	\$4,045,874	86.38%	6.62%	
Operating Expenses	Operating Expenses	Communications	623COM	\$15,430	0.34%	\$22,109	0.47%	43.28%
		Contracted Services	621SRV	\$350,073	7.64%	\$299,876	6.40%	-14.34%
		Other	628OTH	\$293,773	6.42%	\$146,618	3.13%	-50.09%
		Rent	625RNT	\$2,996	0.07%	\$2,810	0.06%	-6.22%
		Repairs & Mainten..	627MNT	\$41,338	0.90%	\$36,888	0.79%	-10.76%
		Supplies	622SUP	\$39,676	0.87%	\$52,597	1.12%	32.56%
		Travel	624TRV	\$48,432	1.06%	\$77,235	1.65%	59.47%
		Utilities	626UTL	(\$7,077)	-0.15%			
	Subcategory Total		\$784,642	17.13%	\$638,132	13.62%	-18.67%	
Category Total			\$784,642	17.13%	\$638,132	13.62%	-18.67%	
Total Expenses			\$4,579,285	100.00%	\$4,684,006	100.00%	2.29%	

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
FY26 Actuals to FY27 Budgeted
Chart of Accounts: All
Reporting Units: MSU-Billings

Fiscal Year
26

Period
14

FY Comparison
Next FY

				Actual FY26	% of Total	Budget FY27	% of Total Budget	% Change
Category	Subcategory	Accounts	Level 1 Acct Code					
Personal Services	Salaries and Wages	Classified	611CLS	\$1,439,451	24.92%	\$1,607,436	25.57%	11.67%
		Contract Professio..	611PRF	\$387,390	6.71%	\$435,763	6.93%	12.49%
		Other Salaries	612OTS	\$37,094	0.64%	\$16,315	0.26%	-56.02%
		Subcategory Total		\$1,863,935	32.26%	\$2,059,514	32.76%	10.49%
	Benefits	Employee Benefits	614BEN	\$808,436	13.99%	\$877,881	13.96%	8.59%
		Other Benefits	619OTB	(\$1,805)	-0.03%			
		Termination Pay	615TRP	\$34,111	0.59%	\$6,424	0.10%	-81.17%
		Subcategory Total		\$840,742	14.55%	\$884,305	14.06%	5.18%
	Category Total			\$2,704,677	46.82%	\$2,943,819	46.82%	8.84%
	Operating Expenses	Operating Expenses	Communications	623COM	\$19,563	0.34%	\$19,675	0.31%
Contracted Services			621SRV	\$252,909	4.38%	\$325,268	5.17%	28.61%
Other			628OTH	(\$462,064)	-8.00%	(\$459,032)	-7.30%	-0.66%
Rent			625RNT	\$125,534	2.17%	\$125,000	1.99%	-0.43%
Repairs & Mainten..			627MNT	\$1,229,854	21.29%	\$1,509,007	24.00%	22.70%
Supplies			622SUP	\$184,544	3.19%	\$155,008	2.47%	-16.00%
Travel			624TRV	\$1,105	0.02%	\$1,250	0.02%	13.12%
Utilities			626UTL	\$1,430,456	24.76%	\$1,370,377	21.80%	-4.20%
Subcategory Total			\$2,781,900	48.15%	\$3,046,553	48.46%	9.51%	
Category Total			\$2,781,900	48.15%	\$3,046,553	48.46%	9.51%	
Capital and Transfers	Capital	Capital Equipment	631CEQ	\$104,931	1.82%	\$0	0.00%	-100.00%
		Debt Service	650DBT	\$46,608	0.81%	\$46,910	0.75%	0.65%
		Subcategory Total		\$151,539	2.62%	\$46,910	0.75%	-69.04%
	Transfers	NonMandatory Tra..	688NXF	\$138,934	2.40%	\$250,000	3.98%	79.94%
		Subcategory Total		\$138,934	2.40%	\$250,000	3.98%	79.94%
	Category Total			\$290,473	5.03%	\$296,910	4.72%	2.22%
Total Expenses				\$5,777,050	100.00%	\$6,287,282	100.00%	8.83%

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

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
FY26 Actuals to FY27 Budgeted
Chart of Accounts: All
Reporting Units: MSU-Billings

Fiscal Year
26

Period
14

FY Comparison
Next FY

Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY26	% of Total	Budget FY27	% of Total Budget	% Change
Operating Expenses	Operating Expenses	Waivers & Scholarships	628WAV	\$865,374	100.00%	\$1,144,066	100.00%	32.20%
		Subcategory Total		\$865,374	100.00%	\$1,144,066	100.00%	32.20%
	Category Total			\$865,374	100.00%	\$1,144,066	100.00%	32.20%
Total Expenses				\$865,374	100.00%	\$1,144,066	100.00%	32.20%

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

The Montana University System
5-Year Comparison by Program
Fiscal Year 2027
Chart of Accounts: All
Reporting Units: MSU-Billings

Fiscal Year
2027

Chart of Accounts
☒ MSU
☒ UM

Program	2023	2024	2025	2026	2027 Budgeted
Instruction	\$18,139,130	\$19,127,859	\$20,858,682	\$19,515,644	\$25,727,218
Public Service	\$338,655	\$337,034	\$157,691	\$150,531	\$159,576
Academic Support	\$3,191,058	\$3,475,318	\$3,306,939	\$3,472,988	\$3,818,897
Student Services	\$6,955,085	\$6,741,553	\$6,749,840	\$7,071,864	\$8,044,996
Institutional Support	\$3,747,660	\$3,907,666	\$4,466,525	\$4,579,285	\$4,684,006
Operation & Maintenance of Plant	\$6,712,794	\$5,756,703	\$5,206,589	\$5,777,050	\$6,287,282
Scholarships & Fellowships	\$776,767	\$703,018	\$813,281	\$865,374	\$1,144,066
Grand Total	\$39,861,151	\$40,049,151	\$41,559,547	\$41,432,737	\$49,866,041

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
 FY26 Actuals to FY27 Budgeted

Fiscal Year
 26

Period
 14

Aid Type	Award Type	Actual FY26	% of Total	Budget FY27	% of Total Budget	% Change
Discounts	Non resident Graduate	\$0	0.00%			
	Non resident Undergraduate*	\$77,392	2.63%	\$70,000	2.17%	-9.55%
	Total	\$77,392	2.63%	\$70,000	2.17%	-9.55%
Scholarships & Grants	Resident Graduate**	\$45,750	1.55%	\$63,000	1.95%	37.70%
	Resident Undergraduate	\$14,310	0.49%	\$12,300	0.38%	-14.05%
	Total	\$60,060	2.04%	\$75,300	2.33%	25.37%
Waivers	American Indian Waiver	\$592,823	20.11%	\$610,000	18.90%	2.90%
	Community College Honor Scholarship	\$7,784	0.26%	\$8,000	0.25%	2.78%
	Dependent Waiver	\$49,459	1.68%	\$50,000	1.55%	1.09%
	Employee Waiver	\$132,888	4.51%	\$130,000	4.03%	-2.17%
	Federal Yellow Ribbon Program	\$2,057	0.07%	\$2,060	0.06%	0.14%
	Honorably Discharged Veteran Waivr	\$20,105	0.68%	\$20,000	0.62%	-0.52%
	MT National Guard Tuition Waiver	\$89,508	3.04%	\$85,000	2.63%	-5.04%
	MUS High School Honors	\$76,450	2.59%	\$75,000	2.32%	-1.90%
	War Orphans			\$0	0.00%	
	Total	\$971,073	32.94%	\$980,060	30.37%	0.93%
Athletic Scholarships	Non resident Athlete	\$690,849	23.44%	\$699,903	21.69%	1.31%
	Resident Athlete	\$215,274	7.30%	\$258,000	7.99%	19.85%
	Total	\$906,123	30.74%	\$957,903	29.68%	5.71%
Cash Scholarships	Scholarships & Fellowships	\$872,702	29.61%	\$1,024,066	31.73%	17.34%
	Total	\$872,702	29.61%	\$1,024,066	31.73%	17.34%
Other***	Scholarships & Fellowships	\$60,269	2.04%	\$120,000	3.72%	99.11%
	Total	\$60,269	2.04%	\$120,000	3.72%	99.11%
Grand Total		\$2,947,620	100.00%	\$3,227,329	100.00%	9.49%

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
FY27**

Fund Type Auxiliary	Fiscal Year 27	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	\$439,356	\$700,367		\$700,367	\$441,417	\$223,408		\$664,825	\$24,804	\$499,702
MSUB Campus Store	\$23,061	\$85,427	\$94,573	\$180,000		\$180,000		\$180,000	\$0	\$23,061
Other Auxiliary Non-Pledg..	\$1,198,605	\$216,981		\$216,981	\$15,077	\$101,205	\$3,000	\$119,282	\$0	\$1,296,304
Other Auxiliary Pledged	\$1,743,283	\$1,293,518		\$1,293,518		\$24,400	\$857,046	\$881,446		\$2,155,354
Parking - Admin & Security	(\$4,144)	\$77,468		\$77,468	\$61,335	\$9,473		\$70,808	\$1,976	\$4,491
Parking - Administration	\$136,256	\$156,148		\$156,148	\$65,286	\$81,267		\$146,552	\$149	\$146,000
Parking - Maintenance	\$248,109	\$455,817		\$455,817		\$263,880		\$263,880		\$440,046
Rentals	\$761,335	\$722,410		\$722,410	\$89,874	\$324,483		\$414,358	\$1,023	\$1,070,410
Student Housing	\$2,331,603	\$3,809,293	\$305,769	\$4,115,061	\$831,005	\$2,969,711	\$335,774	\$4,136,490	\$90,122	\$2,400,297
Student Union	\$310,589	\$625,301		\$625,301	\$213,946	\$352,915		\$566,861	\$19,295	\$388,324
Grand Total	\$7,188,052	\$8,142,728	\$400,342	\$8,543,070	\$1,717,940	\$4,530,742	\$1,195,820	\$7,444,503	\$137,370	\$8,423,989

**Chart of Accounts: All
MSU-Billings
Actuals for Auxiliary
FY26**

Fund Type Auxiliary	Fiscal Year 26	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	\$377,305	\$702,281		\$702,281	\$410,898	\$229,331		\$640,230	\$24,804	\$464,161
MSUB Campus Store	\$5,177	\$71,059	\$120,000	\$191,059		\$173,175		\$173,175	\$0	\$23,061
Other Auxiliary Non-Pledg..	\$1,035,081	\$230,879		\$230,879	\$6,856	\$57,499	\$3,000	\$67,354	\$0	\$1,198,605
Other Auxiliary Pledged	\$2,009,379	\$1,331,571		\$1,331,571		\$2,248	\$1,595,419	\$1,597,667		\$1,743,283
Parking - Admin & Security	\$9,941	\$75,709		\$75,709	\$52,888	\$36,906		\$89,794	\$1,976	(\$2,168)
Parking - Administration	\$99,134	\$153,972		\$153,972	\$52,949	\$63,901		\$116,850	\$149	\$136,405
Parking - Maintenance	\$80,148	\$439,758		\$439,758		\$271,796		\$271,796		\$248,109
Rentals	\$696,582	\$651,762		\$651,762	\$87,917	\$499,092		\$587,009	\$1,023	\$762,358
Student Housing	\$2,082,789	\$4,207,108	\$230,000	\$4,437,108	\$805,235	\$3,255,831	\$127,228	\$4,188,294	\$90,122	\$2,421,725
Student Union	\$260,984	\$628,319		\$628,319	\$232,736	\$345,978		\$578,714	\$19,295	\$329,884
Grand Total	\$6,656,518	\$8,492,417	\$350,000	\$8,842,417	\$1,649,479	\$4,935,757	\$1,725,647	\$8,310,883	\$137,370	\$7,325,422

**Chart of Accounts: All
MSU-Billings
Budget for Designated
FY27**

Fund Type Designated	Fiscal Year 27	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	\$543,592	\$284,099		\$284,099	\$18,986	\$227,329		\$246,315	\$437	\$581,813
Athletics	(\$30,913)	\$1,306,453		\$1,306,453	\$275,071	\$896,154	\$3,000	\$1,174,225	\$14,347	\$115,662
Campus Sales and Service	\$1,397,589	\$3,445,602	\$280,000	\$3,725,602	\$1,703,936	\$1,958,807	\$54,842	\$3,717,585	\$127,904	\$1,533,511
Continuing Education	\$203,894	\$17,000		\$17,000	\$32,737	\$5,150		\$37,887	\$3,486	\$186,493
Designated Scholarships	\$1,449,007	\$11,100	\$415,000	\$426,100	\$474	\$425,855		\$426,329		\$1,448,778
F&A Sponsored Programs	\$1,519,735	\$315,061		\$315,061	\$195,068	\$90,208		\$285,277	\$16,522	\$1,566,041
Fees	\$3,030,834	\$3,267,716		\$3,267,716	\$2,357,508	\$1,029,055	\$8,500	\$3,395,063	\$156,166	\$3,059,653
General Designated	\$13,777,594	\$1,196,823	\$4,684,730	\$5,881,553	\$310,624	\$85,662	\$1,023,813	\$1,420,099	\$112,037	\$18,351,085
Instructional Fees	\$253,962	\$269,157		\$269,157		\$199,298		\$199,298	\$0	\$323,821
Sales & Service	\$839,670	\$2,245,136		\$2,245,136	\$1,357,050	\$961,742		\$2,318,791	\$96,796	\$862,811
Grand Total	\$22,984,965	\$12,358,147	\$5,379,730	\$17,737,877	\$6,251,453	\$5,879,261	\$1,090,155	\$13,220,869	\$527,695	\$28,029,668

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

Fund Type Designated	Fiscal Year 26	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	\$563,443	\$276,335		\$276,335	\$80,413	\$215,773		\$296,186	\$437	\$544,029
Athletics	\$9,052	\$1,589,495	\$200,000	\$1,789,495	\$252,227	\$1,574,233	\$3,000	\$1,829,460	\$14,347	(\$16,566)
Campus Sales and Service	\$1,171,034	\$3,993,208	\$280,000	\$4,273,208	\$1,467,202	\$2,483,295	\$96,155	\$4,046,653	\$127,904	\$1,525,494
Continuing Education	\$266,477	\$0		\$0	\$31,271	\$31,312		\$62,583	\$3,486	\$207,380
Designated Scholarships	\$1,466,959	\$53,249	\$372,145	\$425,394	\$417	\$442,929		\$443,346		\$1,449,007
F&A Sponsored Programs	\$1,532,718	\$384,709	\$30,822	\$415,531	\$258,791	\$140,002	\$29,722	\$428,514	\$16,522	\$1,536,257
Fees	\$2,934,380	\$3,146,992		\$3,146,992	\$2,191,805	\$803,422	\$55,312	\$3,050,538	\$156,166	\$3,187,000
General Designated	\$13,239,387	\$1,354,237	\$575,643	\$1,929,879	\$296,513	\$262,525	\$832,634	\$1,391,673	\$112,037	\$13,889,631
Instructional Fees	\$207,078	\$316,703		\$316,703	\$0	\$269,819		\$269,819	\$0	\$253,962
Sales & Service	\$996,280	\$1,727,345		\$1,727,345	\$1,227,132	\$656,823		\$1,883,956	\$96,796	\$936,466
Grand Total	\$22,386,810	\$12,842,273	\$1,458,609	\$14,300,883	\$5,805,772	\$6,880,133	\$1,016,823	\$13,702,728	\$527,695	\$23,512,660

Chart of Accounts: All
MSU-Billings
Budget for Endowments
FY27

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Endowments	27	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
FY26

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Endowments	26	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
FY27

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies		Reporting Unit		Actuals/Budget			
Loan Funds	27	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	\$936,145	\$49,591		\$49,591		\$117,000	\$16,000	\$133,000		\$852,736
Institutional Loan	\$152,295	\$2,941		\$2,941		\$1,029		\$1,029		\$154,207
Grand Total	\$1,088,440	\$52,532		\$52,532		\$118,029	\$16,000	\$134,029		\$1,006,943

Chart of Accounts: All
MSU-Billings
Actuals 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	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	\$1,036,702	\$12,600		\$12,600		\$96,907	\$16,251	\$113,158		\$936,145
Institutional Loan	\$149,997	\$2,557		\$2,557		\$259		\$259		\$152,295
Grand Total	\$1,186,699	\$15,157		\$15,157		\$97,165	\$16,251	\$113,416		\$1,088,440

Chart of Accounts: All
MSU-Billings
Budget for Plant Funds
FY27

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Plant Funds	27	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	\$11,329,164	\$2,835,684	\$633,360	\$3,469,044	\$159,180	\$3,172,780	\$68,860	\$3,400,819		\$11,397,388
Retirement of Indebtedne..	\$4,410		\$847,320	\$847,320		\$847,320		\$847,320		\$4,410
Unexpended Plant	\$1,473,121	\$329,913		\$329,913	\$258,576	\$168,790		\$427,366		\$1,375,668
Grand Total	\$12,806,695	\$3,165,597	\$1,480,680	\$4,646,277	\$417,755	\$4,188,890	\$68,860	\$4,675,505		\$12,777,467

Chart of Accounts: All
MSU-Billings
Actuals 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	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	\$3,906,903	\$8,359,447	\$703,975	\$9,063,422	\$145,389	\$1,411,300	\$84,473	\$1,641,162		\$11,329,164
Retirement of Indebtedne..	\$2,055	\$39,607	\$1,121,575	\$1,161,182		\$1,158,826		\$1,158,826		\$4,410
Unexpended Plant	\$1,819,975	\$324,166		\$324,166	\$169,179	\$344,132	\$157,709	\$671,020		\$1,473,121
Grand Total	\$5,728,933	\$8,723,219	\$1,825,550	\$10,548,769	\$314,568	\$2,914,258	\$242,181	\$3,471,008		\$12,806,695

Chart of Accounts: All
MSU-Billings
Budget for Restricted
FY27

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Restricted	27	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)	\$97,579			\$0		\$60,000		\$60,000		\$37,579
Financial Aid Programs	\$0	\$5,142,500		\$5,142,500	\$136,050	\$5,006,450		\$5,142,500		\$0
Other Restricted	\$2,635,428	\$310,000		\$310,000	\$40,000	\$270,000		\$310,000	\$0	\$2,635,428
Private Gifts & Scholarshi..	\$16,421	\$1,300,624		\$1,300,624		\$1,300,624		\$1,300,624		\$16,421
Restricted Sponsored Pro..	\$57,135	\$4,180,000		\$4,180,000	\$2,333,000	\$1,847,000		\$4,180,000		\$57,135
Grand Total	\$2,806,562	\$10,933,124		\$10,933,124	\$2,509,050	\$8,484,075		\$10,993,124	\$0	\$2,746,562

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

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Restricted	26	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)	\$167,916			\$0		\$26,444	\$43,892	\$70,336	\$0	\$97,579
Financial Aid Programs	\$0	\$6,883,684		\$6,883,684	\$202,806	\$6,680,878		\$6,883,684		\$0
Other Restricted	\$2,440,886	\$265,590		\$265,590	\$60,443	\$10,605		\$71,048	\$0	\$2,635,428
Private Gifts & Scholarshi..	\$10,200	\$2,134,793		\$2,134,793		\$2,128,573		\$2,128,573		\$16,421
Restricted Sponsored Pro..	\$329,379	\$3,560,567	\$100,000	\$3,660,567	\$2,315,851	\$1,615,010	\$1,950	\$3,932,811		\$57,135
Grand Total	\$2,948,380	\$12,844,635	\$100,000	\$12,944,635	\$2,579,100	\$10,461,509	\$45,842	\$13,086,452	\$0	\$2,806,562

**ALL FUNDS
FTE EMPLOYEE DATA**

UNIT		Montana State University Billings			
	ACTUAL FY 2026	PER- CENT	BUDGETED FY 2027	PER- CENT	INCR. (DECR.)
CURRENT UNRESTRICTED FUND:					
Contract Faculty (AY/FY)	139.35	38%	147.20	38%	5.63%
Contract Administrative	10.84	3%	10.84	3%	0.00%
Contract Professional	55.67	15%	62.92	16%	13.02%
Classified	123.79	34%	126.78	33%	2.41%
Graduate Teaching & Research Assistants (GTA & GRA)	4.50	1%	4.50	1%	0.00%
Part-Time and Other	34.27	9%	35.00	9%	2.13%
TOTAL	368.42	100%	387.23	100%	5.11%
RESTRICTED:					
Contract Faculty (AY/FY)	0.60	2%	1.35	3%	125.00%
Contract Administrative	-	0%	-	0%	0.00%
Contract Professional	13.78	36%	14.77	38%	7.17%
Classified	10.50	27%	9.59	25%	-8.67%
Graduate Teaching & Research Assistants (GTA & GRA)	-	0%	-	0%	0.00%
Part-Time and Other	13.32	35%	13.32	34%	0.00%
TOTAL	38.20	100%	39.03	100%	2.17%
DESIGNATED:					
Contract Faculty (AY/FY)	0.38	1%	0.29	0%	-22.22%
Contract Administrative	-	0%	-	0%	0.00%
Contract Professional	13.49	19%	15.57	20%	15.42%
Classified	41.19	59%	45.56	60%	10.62%
Graduate Teaching & Research Assistants (GTA & GRA)	0.93	1%	0.93	1%	0.00%
Part-Time and Other	13.65	20%	13.65	18%	0.00%
TOTAL	69.64	100%	76.01	100%	9.15%
AUXILIARY:					
Contract Administrative	1.16	5%	1.16	5%	0.00%
Contract Professional	6.11	28%	7.16	33%	17.21%
Classified	9.55	43%	7.91	37%	-17.23%
Graduate Teaching & Research Assistants (GTA & GRA)	-	0%	-	0%	0.00%
Part-Time and Other	5.38	24%	5.38	25%	0.00%
TOTAL	22.20	100%	21.60	100%	-2.68%
PLANT:					
Classified	4.10	82%	5.50	86%	34.15%
Part-Time and Other	0.93	18%	0.93	14%	0.00%
TOTAL	5.03	100%	6.43	100%	27.83%
TOTAL FTE:					
Contract Faculty (AY/FY)	140.33	28%	148.84	28%	6.06%
Contract Administrative	12.00	2%	12.00	2%	0.00%
Contract Professional	89.05	18%	100.42	19%	12.77%
Classified	189.13	38%	195.34	37%	3.28%
Graduate Teaching & Research Assistants (GTA & GRA)	5.43	1%	5.43	1%	0.00%
Part-Time and Other	67.55	13%	68.28	13%	1.08%
TOTAL	503.49	100%	530.30	100%	5.33%

Comments

Note: FY26 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 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	1,686,640
+ 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	1,474,703
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	7,998,108	843,539	1,466,958
Revenues, Transfers In (Actual FY26)	-	574,573	2,756	414,117
Expenditures, Transfers Out (Actual FY26)	-	(352,414)		(414,117)
Fund Balance - FYE 2026 Actual	300,276	8,220,267	846,295	1,466,958
Revenues, Transfers In (Estimated FY27)	50,000	3,884,730	752,725	415,000
Expenditures, Transfers Out (Estimated FY27)		(743,813)		(415,000)
Fund Balance - FYE 2027 Estimated	350,276	11,361,184	1,599,020	1,466,958
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 FY26 been submitted and approved by OCHE?	Yes			
c. Has the required documentation for the FY26 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, 2026

MSU Billings had no negative fund balances in SABHRS or on the CHE operating reports to report for FY26.

MSU Billings

**Report of Funds with Negative Cash Balance for Two Consecutive Fiscal Years
For the two fiscal years ended June 30, 2026**

MSU Billings had no SABHRS funds with negative cash to report for the two consecutive years of FY25 and FY26.

REPORT ON OUTSTANDING INDEBTEDNESS

Campus: Montana State University Billings
Date: June 30, 2026

REVENUE BONDS ISSUE	ORIGINAL AMOUNT OF ISSUE	USES OF FUNDS - PROJECTS/AMOUNTS	PLEDGED REVENUES	OUTSTANDING PRINCIPAL BALANCE AT JUNE 30, 2026	FY2027 PRINCIPAL & INTEREST PAYMENT	FY2028 PRINCIPAL & INTEREST PAYMENT	FY2029 PRINCIPAL & INTEREST PAYMENT	FY2030 PRINCIPAL & INTEREST PAYMENT
Series 26L	\$ 6,380,000	Series 2026L was issued in FY26 to provide additional funding for various major campus improvement projects.	Student Building Fee; Auxiliary Residence Halls Revenues; Land Grant Income.	\$ 6,380,000	\$ 492,283	\$ 490,625	\$ 491,125	\$ 491,125

OTHER LONG TERM DEBT - SOURCE	ORIGINAL BALANCE	USES OF FUNDS - PROJECTS/AMOUNTS	REVENUE STREAM IDENTIFIED FOR REPAYMENT	JUNE 30, 2025 BALANCE	JUNE 30, 2026 BALANCE	PERCENT CHANGE FY25 TO FY26
SUB Mechanical InterCap Loans	\$ 1,260,881	SUB Mechanical Repairs	Auxiliary Building Fee	\$ 230,951	\$ 139,420	-40%
LA/Library Boiler InterCap Loan	\$ 750,000	Liberal Arts and Library Building Boilers	Facilities net revenues	\$ 452,044	\$ 416,109	-8%
Right to Use Leases	\$ 2,588,854	Right to Use Leases for Buildings, Land and Copiers	Yellowstone Public Radio revenues; Copy Center revenues; General Fund	\$ 206,428	\$ 124,637	-40%
Subscription-Based Information Technology Arrangement (SBITA)	\$ 193,301	Right to Use Leases for Buildings, Land and Copiers	Information Technology Revenues	\$ 0	\$ 131,894	100%

State Building Energy Conservation Program (SBECP)	USES OF FUNDS	JUNE 30, 2025 BALANCE	JUNE 30, 2026 BALANCE	PERCENT CHANGE FY25 TO FY26
SBECP Loans	Various energy savings projects for state-owned buildings	\$ 89,200	\$ 45,355	-49%

TOTAL OUTSTANDING DEBT at June 30, 2026	\$ 7,237,416
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