

Montana University System – Summary

Schedules listed below represent net revenue and expenditures

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MONTANA UNIVERSITY SYSTEM
ALL FUNDS SUMMARY - EXPENDITURES
FISCAL YEAR 2023

Agency	Actual FY 2022	Budgeted FY 2023	Dollar Change Actual 2022 to Budgeted 2023	Percent Change Actual 2022 to Budgeted 2023
Educational Units & Agencies:				
Current Operating Unrestricted	\$ 509,684,344	\$ 550,218,409	\$ 40,534,065	8%
Current Restricted	385,391,741	384,366,534	(1,025,207)	0%
Current Designated	213,796,657	224,947,215	11,150,558	5%
Auxiliary Enterprises	143,347,898	156,312,481	12,964,583	9%
Loan & Endowment Funds	5,274,275	5,102,238	(172,037)	-3%
Plant Funds	168,142,166	249,433,904	81,291,738	48%
Total	<u>\$ 1,425,637,081</u>	<u>\$ 1,570,380,781</u>	<u>\$ 144,743,700</u>	10%
Community Colleges:				
Current Operating Unrestricted	\$ 32,545,060	\$ 32,965,995	\$ 420,935	1%
Current Restricted	\$ 13,998,478	\$ 8,541,066	(5,457,412)	-39%
Current Designated	\$ 4,690,692	\$ 5,509,829	819,136	17%
Auxiliary Enterprises	\$ 5,499,488	\$ 8,405,564	2,906,076	53%
Plant Funds	\$ 3,945,239	\$ 4,084,842	139,603	4%
Total	<u>\$ 60,678,957</u>	<u>\$ 59,507,295</u>	<u>\$ (1,171,661)</u>	-2%
Tribal College Assistance	<u>\$ 950,851</u>	<u>\$ 1,012,875</u>	<u>\$ 62,024</u>	7%
Office of the Commissioner:				
General Fund	\$ 14,106,933	\$ 17,418,442	\$ 3,311,509	23%
State Special Revenue	2,184,242	3,049,195	864,953	40%
Federal Special Revenue	13,862,940	22,317,928	8,454,988	61%
Proprietary	126,307,959	140,488,001	14,180,042	11%
Other-Private Funding	24,991,186	28,072,175	3,080,989	12%
Total	<u>\$ 181,453,260</u>	<u>\$ 211,345,741</u>	<u>\$ 29,892,481</u>	16%
TOTAL ALL FUNDS	<u>\$ 1,668,720,149</u>	<u>\$ 1,842,246,692</u>	<u>\$ 173,526,543</u>	10%

*Schedule represents net expenditures and includes transfers between funds

MONTANA UNIVERSITY SYSTEM
STATE GENERAL FUND and 6 MILL LEVY SUPPORT
FISCAL YEARS 2022 & 2023

Program	Actual FY 2022	Budgeted FY 2023	Dollar Change Actual 2022 to Budgeted 2023	Percent Change Actual 2022 to Budgeted 2023
Administration	\$ 3,401,217	\$ 4,808,368	\$ 1,407,151	41%
Student Assistance	10,397,574	12,215,744	1,818,170	17%
Student Assistance-Institutional Nursing Incentive Program	7,461	79,276	71,815	963%
Community Colleges	14,858,699	13,948,373	(910,326)	-6%
Minority Achievement	134,361	145,869	11,508	9%
Workforce Development - Perkins Admin State Match	100,402	100,402	-	0%
Educational Units-General Fund	167,069,078	179,944,894	12,875,816	8%
Educational Units- 6 mill levy	22,959,100	23,147,266	188,166	1%
Educational Units-Performance Funding	13,471,285	12,560,874	(910,411)	-7%
Educational Units-MUS Residency Program	914,769	914,769	-	0%
Educational Units- OTO's	2,375,000	2,375,000	-	100%
MUS-1% MUS Retirement Plan (Statutory Appropriation)	1,836,344	1,947,918	111,574	6%
Agencies	29,999,663	30,481,028	481,365	2%
Agencies-AES Seed Lab (OTO)	100,000	100,000	-	0%
Agencies-AES Wool Lab (OTO)	55,000	55,000	-	0%
Tribal College Assistance	950,851	1,012,875	62,024	7%
Board of Regents	65,917	68,783	2,866	4%
Total State Support	\$ 268,696,721	\$ 283,906,439	\$ 15,209,718	5.7%

MONTANA UNIVERSITY SYSTEM - CAMPUSES* & AGENCIES
CURRENT UNRESTRICTED REVENUES
FISCAL YEARS 2022 & 2023

Agency	Actual FY 2022	Budgeted FY 2023	Dollar Change Actual 2022 to Budgeted 2023	Percent Change Actual 2022 to Budgeted 2023
Montana State University:				
MSU - Bozeman	\$ 230,895,811	\$ 255,192,794	24,296,983	10.5%
MSU - Billings	\$ 36,729,592	\$ 41,118,681	4,389,089	11.9%
MSU - Northern	\$ 13,881,545	\$ 15,211,330	1,329,785	9.6%
Great Falls College - MSU	\$ 9,702,508	\$ 10,545,816	843,308	8.7%
Agricultural Experiment Station	\$ 17,122,611	\$ 17,461,164	338,553	2.0%
Extension Service	\$ 6,783,938	\$ 6,959,203	175,265	2.6%
Fire Services Training School	\$ 843,135	\$ 825,470	(17,665)	-2.1%
Montana State University Subtotal	\$ 315,959,140	\$ 347,314,458	\$ 31,355,318	9.9%
University of Montana:				
UM - Missoula	\$ 133,286,240	\$ 137,239,382	3,953,142	3.0%
Montana Tech	\$ 27,897,366	\$ 28,736,368	839,002	3.0%
UM - Western	\$ 14,683,900	\$ 15,022,350	338,450	2.3%
Helena College - UM	\$ 7,265,369	\$ 8,316,507	1,051,138	14.5%
Bureau of Mines	\$ 5,695,489	\$ 6,221,545	526,056	9.2%
Forestry Conservation and Exp. Station	\$ 1,385,124	\$ 1,430,392	45,268	3.3%
University of Montana Subtotal	\$ 190,213,488	\$ 196,966,544	\$ 6,753,056	4%
Community Colleges:				
Dawson	\$ 5,571,020	\$ 5,690,549	119,529	2.1%
Flathead Valley	\$ 21,078,194	\$ 20,830,619	(247,575)	-1.2%
Miles	\$ 6,751,307	\$ 6,778,209	26,902	0.4%
Bitterroot Valley	\$ 154,376	\$ 245,624	91,248	59.1%
Community Colleges Subtotal	\$ 33,554,897	\$ 33,545,001	\$ (9,896)	0.0%
TOTAL CAMPUSES & AGENCIES	\$ 539,727,525	\$ 577,826,003	\$ 38,098,478	7.1%

*Excludes special appropriations not used for educating postsecondary students & represents net revenue

**MONTANA UNIVERSITY SYSTEM
SUMMARY OF SCHOLARSHIPS AND FELLOWSHIPS
CURRENT UNRESTRICTED OPERATING FUNDS
FISCAL YEAR 2023 BUDGETED**

	MSU SUMMARY	UM SUMMARY	SYSTEM SUMMARY
	DOLLAR AMOUNT	DOLLAR AMOUNT	DOLLAR AMOUNT
Campus Discretionary Waivers			
Undergraduate			
Resident Tuition Waiver	549,367	2,345,379	2,894,746
Non-Resident Tuition Waiver	31,614,124	15,549,129	47,163,253
Custodial Student	-	-	-
Senior Citizens	51,462	43,111	94,573
Total Undergraduate	\$32,214,953	\$ 17,937,619	\$ 50,152,572
Graduate			
Resident Tuition Waiver	1,126,769	2,278,601	3,405,370
Non-Resident Tuition Waiver	1,599,278	1,098,768	2,698,046
GTA/GRA Waiver	-	-	-
Total Graduate	\$2,726,047	\$ 3,377,369	\$ 6,103,416
Athletic			
Resident Tuition Waiver	1,101,957	997,277	2,099,234
Non-Resident Tuition Waiver	4,663,391	3,125,028	7,788,419
Total Athletic	\$ 5,765,348	\$ 4,122,305	\$ 9,887,653
Other			
Other Tuition Waivers	-	876,550	876,550
Scholarships & Fellowships	3,567,981	730,824	4,298,805
Yellow Ribbon Program	4,005	266,266	270,271
Total Other	\$3,571,986	\$ 1,873,640	\$ 5,445,626
Board of Regents Designated			
Waivers and Scholarships			
American Indian Waiver	1,851,733	852,904	2,704,637
Employee Waiver	634,178	114,537	748,715
Dependent Waiver	377,707	210,322	588,029
Veteran	41,746	22,187	63,933
Peace & Fire Orphans	2,752	11,059	13,811
War Orphans/Prisoners of War	-	-	-
September 11, 2001 Victim	-	-	-
Community College Honor	67,441	32,112	99,553
MUS High School Honor	2,900,489	1,002,336	3,902,825
MT National Guard	6,200	28,086	34,286
National Merit	-	4,000	4,000
Total Waivers and Scholarships	\$ 5,882,246	\$ 2,277,543	\$ 8,159,789
Total Tuition Waived	\$50,160,579	\$ 29,588,476	\$ 79,749,055

*Amounts may not be exact due to rounding

**MONTANA UNIVERSITY SYSTEM
SUMMARY OF SCHOLARSHIPS AND FELLOWSHIPS
CURRENT UNRESTRICTED OPERATING FUNDS
FISCAL YEAR 2022 ACTUAL**

	MSU SUMMARY	UM SUMMARY	SYSTEM SUMMARY
	DOLLAR AMOUNT	DOLLAR AMOUNT	DOLLAR AMOUNT
Campus Discretionary Waivers			
Undergraduate			
Resident Tuition Waiver	496,440	3,073,433	3,569,874
Non-Resident Tuition Waiver	28,567,278	6,152,179	34,719,456
Custodial Student	-	-	-
Senior Citizens	49,460	33,488	82,948
Total Undergraduate	\$ 29,113,178	\$ 9,259,100	\$ 38,372,278
Graduate			
Resident Tuition Waiver	1,087,142	2,196,673	3,283,816
Non-Resident Tuition Waiver	1,621,172	983,962	2,605,134
GTA/GRA Waiver	-	-	-
Total Graduate	\$ 2,708,314	\$ 3,180,635	\$ 5,888,949
Athletic			
Resident Tuition Waiver	859,046	979,198	1,838,243
Non-Resident Tuition Waiver	4,245,386	2,912,841	7,158,227
Total Athletic	\$ 5,104,432	\$ 3,892,039	\$ 8,996,471
Other			
Other Tuition Waivers	-	844,694	844,694
Scholarships & Fellowships	2,757,428	684,431	3,441,859
Yellow Ribbon Program	25,241	5,985	31,226
Total Other	\$ 2,782,669	\$ 1,535,110	\$ 4,317,779
Board of Regents Designated			
Waivers and Scholarships			
American Indian Waiver	1,781,768	897,934	2,679,702
Employee Waiver	601,381	114,012	715,393
Dependent Waiver	366,913	200,475	567,388
Veteran	43,613	18,066	61,678
Peace & Fire Orphans	2,752	5,352	8,104
War Orphans/Prisoners of War	-	2,262	2,262
September 11, 2001 Victim	-	-	-
Community College Honor	70,987	32,112	103,099
MUS High School Honor	2,768,911	1,087,936	3,856,847
MT National Guard	10,414	53,737	64,151
National Merit	-	4,000	4,000
Total Waivers and Scholarships	\$ 5,646,739	\$ 2,415,884	\$ 8,062,624
Total Tuition Waived	\$ 45,355,332	\$ 20,282,769	\$ 65,638,101

*Amounts may not be exact due to rounding

**MONTANA UNIVERSITY SYSTEM
SUMMARY OF DETAIL OF FULL TIME EQUIVALENT EMPLOYEES
CURRENT UNRESTRICTED OPERATING FUNDS
FISCAL YEAR 2023 BUDGETED**

	Contract Faculty	Contract Administrative	Contract Professional	Classified	GTA / GRA	Part-Time and Other	Total
Montana State University							
Bozeman	855.27	39.32	222.21	710.06	213.93	86.08	2,126.87
Billings	144.75	10.34	69.86	126.26	4.50	32.64	388.35
Northern	58.42	7.40	33.00	42.37	-	8.00	149.19
Great Falls MSU	66.60	5.00	20.50	33.42	-	3.50	129.02
Agriculture Experiment Station	63.58	0.40	29.87	49.24	12.59	3.38	159.06
Extension Service	40.31	0.48	4.63	16.89	-	0.73	63.04
Fire Services Training School	6.42	-	0.78	1.50	-	-	8.70
MSU Subtotal	1,235.35	62.94	380.85	979.74	231.02	134.33	3,024.23
The University of Montana							
Missoula	508.74	22.62	204.66	446.67	137.55	46.77	1,367.01
Montana Tech	135.70	8.33	40.27	72.00	9.08	11.63	277.01
Western	72.80	4.62	24.09	41.54	-	-	143.05
Helena College	30.00	2.00	12.00	31.74	-	0.35	76.09
Bureau of Mines	-	1.00	17.55	4.75	-	1.14	24.44
Forestry Conservation Station	6.36	-	2.31	1.08	-	0.07	9.82
UM Subtotal	753.60	38.57	300.88	597.78	146.63	59.96	1,897.42
MUS System Total	1,988.95	101.51	681.73	1,577.52	377.65	194.29	4,921.65
% of Total	40%	2%	14%	32%	8%	4%	100%

*Amounts may not be exact due to rounding

**MONTANA UNIVERSITY SYSTEM
SUMMARY OF DETAIL OF FULL TIME EQUIVALENT EMPLOYEES
CURRENT UNRESTRICTED OPERATING FUNDS
FISCAL YEAR 2022 ACTUAL**

	Contract Faculty	Contract Administrative	Contract Professional	Classified	GTA / GRA	Part-Time and Other	Total
Montana State University							
Bozeman	782.10	36.19	219.86	571.22	198.61	105.77	1,913.75
Billings	134.44	9.34	64.12	107.64	4.50	23.99	344.03
Northern	51.08	3.79	37.00	38.50	-	9.66	140.03
Great Falls MSU	67.60	3.00	22.40	32.92	-	3.50	129.42
Agriculture Experiment Station	40.46	0.40	27.04	41.55	11.93	6.12	127.50
Extension Service	29.70	0.44	4.64	14.13	0.03	1.41	50.35
Fire Services Training School	5.27	-	0.78	1.59	-	-	7.64
MSU Subtotal	1,110.65	53.16	375.84	807.55	215.07	150.45	2,712.72
The University of Montana							
Missoula	508.65	21.53	193.27	409.58	139.96	47.55	1,320.54
Montana Tech	133.64	7.94	40.39	69.99	10.70	9.82	272.48
Western	77.82	4.33	21.52	42.32	-	-	145.99
Helena College	32.95	1.12	12.50	28.53	-	2.00	77.10
Bureau of Mines	-	1.00	14.02	4.90	0.06	1.42	21.40
Forestry Conservation Station	6.07	-	2.11	1.19	0.04	0.07	9.48
UM Subtotal	759.13	35.92	283.81	556.51	150.76	60.86	1,846.99
MUS System Total	1,869.78	89.08	659.65	1,364.06	365.83	211.31	4,559.71
% of Total	41%	2%	14%	30%	8%	5%	100%

*Amounts may not be exact due to rounding

**MONTANA UNIVERSITY SYSTEM
SUMMARY DETAIL OF FULL TIME EQUIVALENT EMPLOYEES
ALL FUNDS
FISCAL YEAR 2023 BUDGETED**

	Contract Faculty	Contract Administrative	Contract Professional	Classified	GTA / GRA	Part-Time and Other	Total
Montana State University							
Bozeman	988.23	39.97	735.53	1,318.74	565.52	540.55	4,188.54
Billings	146.45	11.50	103.18	209.28	5.43	65.92	541.76
Northern	58.44	8.00	51.76	58.95	-	10.80	187.95
Great Falls College	66.60	5.00	22.50	38.12	-	3.50	135.72
Agriculture Experiment Station	82.53	0.40	37.90	69.88	12.91	10.02	213.64
Extension Service	135.01	0.48	11.96	29.14	-	8.97	185.56
Fire Services Training School	6.42	-	0.78	1.50	-	1.72	10.42
MSU Subtotal	1,483.68	65.35	963.61	1,725.61	583.86	641.48	5,463.59
The University of Montana							
Missoula	601.30	25.33	751.35	873.40	228.98	361.82	2,842.18
Montana Tech	155.33	9.00	118.01	111.81	25.40	42.10	461.65
Western	73.01	7.71	37.00	82.90	-	-	200.62
Helena College	30.00	2.00	16.00	39.24	-	0.35	87.59
Bureau of Mines	-	1.00	40.09	10.58	-	3.34	55.01
Forestry Conservation Station	6.36	-	2.31	1.08	-	0.07	9.82
UM Subtotal	866.00	45.04	964.76	1,119.01	254.38	407.68	3,656.87
MUS System Total	2,349.68	110.39	1,928.37	2,844.62	838.24	1,049.16	9,120.46
% of Total	26%	1%	21%	31%	9%	12%	100%

*Amounts may not be exact due to rounding

MONTANA UNIVERSITY SYSTEM
SUMMARY DETAIL OF FULL TIME EQUIVALENT EMPLOYEES
ALL FUNDS
FISCAL YEAR 2022 ACTUAL

	Contract Faculty	Contract Administrative	Contract Professional	Classified	GTA / GRA	Part-Time and Other	Total
Montana State University							
Bozeman	871.68	37.65	670.41	1,016.66	490.76	562.11	3,649.27
Billings	136.15	10.50	93.10	171.00	5.43	57.27	473.45
Northern	52.12	4.19	52.82	54.92	-	21.32	185.37
Great Falls College	67.60	3.00	22.40	39.92	-	3.50	136.42
Agriculture Experiment Station	57.92	0.40	34.10	54.97	17.86	17.06	182.31
Extension Service	106.39	0.44	11.20	25.97	0.03	9.71	153.74
Fire Services Training School	5.27	-	0.78	1.59	-	0.56	8.20
MSU Subtotal	1,297.13	56.18	884.81	1,365.03	514.08	671.53	4,788.76
The University of Montana							
Missoula	604.79	22.84	675.31	770.92	214.63	381.61	2,670.10
Montana Tech	141.59	8.53	101.33	102.98	32.45	34.47	421.35
Western	81.62	6.67	29.18	85.67	-	2.24	205.38
Helena College	33.89	1.12	16.31	34.01	-	2.00	87.33
Bureau of Mines	-	1.00	31.79	10.23	0.77	3.17	46.96
Forestry Conservation Station	6.07	-	2.11	1.19	0.04	0.07	9.48
UM Subtotal	867.96	40.16	856.03	1,005.00	247.89	423.56	3,440.60
MUS System Total	2,165.09	96.34	1,740.84	2,370.03	761.97	1,095.09	8,229.36
% of Total	26%	1%	21%	29%	9%	13%	100%

*Amounts may not be exact due to rounding

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
 FY22 Actuals to FY23 Budgeted
 Chart of Accounts: All
 Reporting Units: All

Fiscal Year
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Period
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FY Comparison
Next FY

Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY22	% of Total	Budget FY23	% of Total Budget	% Change		
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$150,675,304	29.86%	\$163,012,812	30.10%	8.19%	Net/Gross Tuition Net	
		Contract Administrat..	611ADM	\$13,839,162	2.74%	\$14,640,494	2.70%	5.79%		
		Classified	611CLS	\$67,771,150	13.43%	\$79,000,482	14.58%	16.57%		
		Graduate Assistan..	611GST	\$12,365,453	2.45%	\$13,098,416	2.42%	5.93%		
		Contract Professio..	611PRF	\$47,028,860	9.32%	\$51,203,547	9.45%	8.88%		
		Other Salaries	6120TS	\$5,134,032	1.02%	\$5,497,451	1.01%	7.08%		
		Other Compensati..	6130TC	\$644,498	0.13%	\$648,533	0.12%	0.63%		
		Subcategory Total		\$297,458,458	58.95%	\$327,101,735	60.39%	9.97%		
		Benefits	Employee Benefits	614BEN	\$92,156,829	18.26%	\$109,885,082	20.29%		19.24%
			Other Benefits	6190TB	\$439	0.00%	\$0	0.00%		-100.00%
			Termination Benef..	615TRB	\$451,642	0.09%	\$232,000	0.04%		-48.63%
			Termination Pay	615TRP	\$6,086,561	1.21%	\$2,045,773	0.38%		-66.39%
		Subcategory Total		\$98,695,471	19.56%	\$112,162,855	20.71%	13.65%		
		Category Total		\$396,153,929	78.51%	\$439,264,591	81.10%	10.88%		
Operating Expenses	Operating Expenses	Communications	623COM	\$3,016,189	0.60%	\$3,251,387	0.60%	7.80%	Fund Multiple values	
		Contracted Services	621SRV	\$26,740,457	5.30%	\$26,017,179	4.80%	-2.70%		
		Cost of Goods Sold	629CGS	\$3,983	0.00%	\$0	0.00%	-100.00%		
		Other	6280TH	(\$13,973,718)	-2.77%	(\$11,659,428)	-2.15%	-16.56%		
		Rent	625RNT	\$6,045,450	1.20%	\$6,324,436	1.17%	4.61%		
		Repairs & Mainten..	627MNT	\$19,745,762	3.91%	\$19,092,637	3.52%	-3.31%		
		Sponsored Progra..	690IDC	\$0	0.00%	\$0	0.00%			
		Supplies	622SUP	\$18,030,588	3.57%	\$18,303,967	3.38%	1.52%		
		Travel	624TRV	\$3,374,560	0.67%	\$5,145,214	0.95%	52.47%		
		Utilities	626UTL	\$11,363,895	2.25%	\$11,425,456	2.11%	0.54%		
		Waivers & Scholar..	628WAV	\$3,483,480	0.69%	\$4,280,805	0.79%	22.89%		
			Subcategory Total		\$77,830,645	15.43%	\$82,181,653	15.17%		5.59%
			Category Total		\$77,830,645	15.43%	\$82,181,653	15.17%		5.59%
		Capital and Transfers	Capital	Capital Building	643CBL	\$231,000	0.05%	\$0		0.00%
Capital Equipment	631CEQ			\$3,262,132	0.65%	\$1,981,487	0.37%	-39.26%		
Capital Land	641CLN			\$20,000	0.00%	\$0	0.00%	-100.00%		
Debt Service	650DBT			\$1,117,368	0.22%	\$1,087,651	0.20%	-2.66%		
	Subcategory Total			\$4,630,500	0.92%	\$3,069,138	0.57%	-33.72%		
Transfers	Mandatory Transf..		687MXF	\$666,277	0.13%	\$762,336	0.14%	14.42%	Fund Type All	
	NonMandatory Tra..		688NXF	\$25,290,113	5.01%	\$16,381,315	3.02%	-35.23%		
	Subcategory Total			\$25,956,390	5.14%	\$17,143,651	3.17%	-33.95%		
	Category Total		\$30,586,890	6.06%	\$20,212,789	3.73%	-33.92%			
Total Expenses				\$504,571,464	100.00%	\$541,659,033	100.00%	7.35%	Account Type All	

Chart of Accounts
 MSU
 UM

Ed Units or Agencies
 Agencies
 Ed Units

Reporting Units
All

Fund
Multiple values

Org
Multiple values

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
 FY22 Actuals to FY23 Budgeted
 Chart of Accounts: All
 Reporting Units: All

Fiscal Year
22

Period
14

FY Comparison
Next FY

Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY22	% of Total	Budget FY23	% of Total Budget	% Change		
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$142,924,651	30.23%	\$153,524,353	30.18%	7.42%		
		Contract Administrat..	611ADM	\$13,533,953	2.86%	\$14,324,367	2.82%	5.84%		
		Classified	611CLS	\$64,517,581	13.64%	\$75,148,004	14.77%	16.48%		
		Graduate Assistan..	611GST	\$11,895,086	2.52%	\$12,673,406	2.49%	6.54%		
		Contract Professio..	611PRF	\$42,838,511	9.06%	\$46,037,435	9.05%	7.47%		
		Other Salaries	6120TS	\$4,862,804	1.03%	\$5,320,897	1.05%	9.42%		
		Other Compensati..	6130TC	\$552,442	0.12%	\$590,557	0.12%	6.90%		
		Subcategory Total			\$281,125,029	59.45%	\$307,619,018	60.46%	9.42%	
	Benefits	Employee Benefits	614BEN	\$86,087,966	18.21%	\$102,727,634	20.19%	19.33%		
		Other Benefits	6190TB	\$439	0.00%	\$0	0.00%	-100.00%		
		Termination Benef..	615TRB	\$390,439	0.08%	\$232,000	0.05%	-40.58%		
		Termination Pay	615TRP	\$5,719,216	1.21%	\$2,045,773	0.40%	-64.23%		
		Subcategory Total			\$92,198,060	19.50%	\$105,005,407	20.64%	13.89%	
		Category Total			\$373,323,089	78.95%	\$412,624,425	81.10%	10.53%	
Operating Expenses	Operating Expenses	Communications	623COM	\$2,723,405	0.58%	\$2,994,300	0.59%	9.95%		
		Contracted Services	621SRV	\$25,572,249	5.41%	\$24,826,755	4.88%	-2.92%		
		Cost of Goods Sold	629CGS	\$449	0.00%	\$0	0.00%	-100.00%		
		Other	6280TH	(\$16,155,007)	-3.42%	(\$13,915,802)	-2.74%	-13.86%		
		Rent	625RNT	\$5,852,923	1.24%	\$6,219,648	1.22%	6.27%		
		Repairs & Mainten..	627MNT	\$19,021,594	4.02%	\$18,775,562	3.69%	-1.29%		
		Sponsored Progra..	690IDC	\$0	0.00%	\$0	0.00%			
		Supplies	622SUP	\$16,837,220	3.56%	\$17,148,480	3.37%	1.85%		
		Travel	624TRV	\$2,929,220	0.62%	\$4,509,360	0.89%	53.94%		
		Utilities	626UTL	\$11,120,588	2.35%	\$11,221,538	2.21%	0.91%		
		Waivers & Scholar..	628WAV	\$3,482,790	0.74%	\$4,280,805	0.84%	22.91%		
			Subcategory Total			\$71,385,430	15.10%	\$76,060,646	14.95%	6.55%
			Category Total			\$71,385,430	15.10%	\$76,060,646	14.95%	6.55%
Capital and Transfers	Capital	Capital Building	643CBL	\$231,000	0.05%	\$0	0.00%	-100.00%		
		Capital Equipment	631CEQ	\$2,263,120	0.48%	\$1,847,622	0.36%	-18.36%		
		Capital Land	641CLN	\$20,000	0.00%	\$0	0.00%	-100.00%		
		Debt Service	650DBT	\$1,091,939	0.23%	\$1,085,177	0.21%	-0.62%		
		Subcategory Total			\$3,606,059	0.76%	\$2,932,799	0.58%	-18.67%	
	Transfers	Mandatory Transf..	687MXF	\$666,277	0.14%	\$762,336	0.15%	14.42%		
		NonMandatory Tra..	688NXF	\$23,859,012	5.05%	\$16,381,053	3.22%	-31.34%		
	Subcategory Total			\$24,525,288	5.19%	\$17,143,389	3.37%	-30.10%		
	Category Total			\$28,131,348	5.95%	\$20,076,188	3.95%	-28.63%		
Total Expenses				\$472,839,867	100.00%	\$508,761,259	100.00%	7.60%		

Net/Gross Tuition
Net

Chart of Accounts
 MSU
 UM

Ed Units or Agencies
 Agencies
 Ed Units

Reporting Units
All

Fund
Multiple values

Org
Multiple values

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
 FY22 Actuals to FY23 Budgeted
 Chart of Accounts: All
 Reporting Units: All

Fiscal Year
22

Period
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FY Comparison
Next FY

Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY22	% of Total	Budget FY23	% of Total Budget	% Change		
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$7,750,652	24.43%	\$9,488,459	28.84%	22.42%	Net/Gross Tuition Net	
		Contract Administrat..	611ADM	\$305,209	0.96%	\$316,128	0.96%	3.58%		
		Classified	611CLS	\$3,253,569	10.25%	\$3,852,478	11.71%	18.41%		
		Graduate Assistan..	611GST	\$470,367	1.48%	\$425,010	1.29%	-9.64%		
		Contract Professio..	611PRF	\$4,190,348	13.21%	\$5,166,112	15.70%	23.29%		
		Other Salaries	612OTS	\$271,228	0.85%	\$176,554	0.54%	-34.91%		
		Other Compensati..	613OTC	\$92,056	0.29%	\$57,976	0.18%	-37.02%		
	Subcategory Total			\$16,333,429	51.47%	\$19,482,718	59.22%	19.28%		Chart of Accounts
	Benefits	Employee Benefits	614BEN	\$6,068,862	19.13%	\$7,157,448	21.76%	17.94%		<input checked="" type="checkbox"/> MSU
		Termination Benef..	615TRB	\$61,204	0.19%					<input checked="" type="checkbox"/> UM
Termination Pay		615TRP	\$367,345	1.16%	\$0	0.00%	-100.00%	Ed Units or Agencies		
Subcategory Total			\$6,497,411	20.48%	\$7,157,448	21.76%	10.16%	<input checked="" type="checkbox"/> Agencies		
Category Total			\$22,830,840	71.95%	\$26,640,166	80.98%	16.68%	<input type="checkbox"/> Ed Units		
Operating Expenses	Operating Expenses	Communications	623COM	\$292,784	0.92%	\$257,087	0.78%	-12.19%	Reporting Units	
		Contracted Services	621SRV	\$1,168,209	3.68%	\$1,190,424	3.62%	1.90%	Fund	
		Cost of Goods Sold	629CGS	\$3,534	0.01%	\$0	0.00%	-100.00%	All	
		Other	6280TH	\$2,181,289	6.87%	\$2,256,374	6.86%	3.44%	Org	
		Rent	625RNT	\$192,527	0.61%	\$104,788	0.32%	-45.57%	All	
		Repairs & Mainten..	627MNT	\$724,168	2.28%	\$317,075	0.96%	-56.22%	Account	
		Supplies	622SUP	\$1,193,368	3.76%	\$1,155,488	3.51%	-3.17%	All	
		Travel	624TRV	\$445,340	1.40%	\$635,854	1.93%	42.78%	Program	
		Utilities	626UTL	\$243,307	0.77%	\$203,918	0.62%	-16.19%	All	
		Waivers & Scholar..	628WAV	\$689	0.00%				Activity	
Subcategory Total			\$6,445,215	20.31%	\$6,121,007	18.61%	-5.03%	All		
Category Total			\$6,445,215	20.31%	\$6,121,007	18.61%	-5.03%	Location		
Capital and Transfers	Capital	Capital Equipment	631CEQ	\$999,011	3.15%	\$133,865	0.41%	-86.60%	All	
		Debt Service	650DBT	\$25,429	0.08%	\$2,474	0.01%	-90.27%		
	Subcategory Total			\$1,024,440	3.23%	\$136,339	0.41%	-86.69%	Fund Type	
	Transfers	NonMandatory Tra..	688NXF	\$1,431,102	4.51%	\$262	0.00%	-99.98%	All	
Subcategory Total			\$1,431,102	4.51%	\$262	0.00%	-99.98%	Account Type		
Category Total			\$2,455,542	7.74%	\$136,601	0.42%	-94.44%	All		
Total Expenses				\$31,731,597	100.00%	\$32,897,774	100.00%	3.68%		

Montana University System
Current Unrestricted Revenue
FY22 Actuals to FY23 Budgeted
 Chart of Accounts: All
 Reporting Units: All

Fiscal Year
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Period
14

FY Comparison
Next FY

FY Comparisons:
 Selected FY Actual to Current Budget
 Selected FY Actual to Next Budget
 Selected FY Actual to Previous Actual
 ■ Next FY

Category	Accounts	Level 1 Acct Code	Actual FY22	% of Total	Budget FY23	% of Total Budget	% Change	
Tuition and Fees*	Admissions Fees	515ADM	\$811,990	0.16%	\$785,650	0.14%	-3.24%	Net/Gross Tuition Net
	Non resident Tuition	505NON	\$124,910,816	24.68%	\$143,571,597	26.38%	14.94%	
	Other Tuition & Fees	507OTH	\$284,652	0.06%	\$300,000	0.06%	5.39%	Chart of Accounts <input checked="" type="checkbox"/> MSU <input checked="" type="checkbox"/> UM
	Program Tuition & Fees	520PRG	\$10,829,785	2.14%	\$11,011,735	2.02%	1.68%	
	Registration Fee	515REG	\$2,272,397	0.45%	\$2,289,090	0.42%	0.73%	
	Resident Tuition	500RES	\$85,356,652	16.86%	\$88,220,998	16.21%	3.36%	
	WUE Tuition	505WUE	\$28,256,961	5.58%	\$27,275,090	5.01%	-3.47%	
Category Total		\$252,723,254	49.93%	\$273,454,160	50.24%	8.20%	Ed Units or Agencies <input checked="" type="checkbox"/> Agencies <input checked="" type="checkbox"/> Ed Units	
State Allocations	Hi Ed General Fund Reven..	555GEN	\$209,299,792	41.35%	\$221,000,164	40.60%	5.59%	Reporting Units All
	Hi Ed Millage Revenue	555MIL	\$22,959,100	4.54%	\$23,147,266	4.25%	0.82%	
	MUS Retirement Plan	555SPE	\$1,834,668	0.36%	\$2,024,171	0.37%	10.33%	
	Other OCHE/State Funding	555SPE	\$3,918,299	0.77%	\$4,278,969	0.79%	9.20%	
Category Total		\$238,011,859	47.02%	\$250,450,570	46.01%	5.23%	Fund All	
Other Revenues	Auxiliary Revenue	570AUX	\$3,240	0.00%	\$3,000	0.00%	-7.41%	Org Multiple values Account All Program All Activity All Location All Fund Type All Account Type All
	Carry Forward Funds	585CAR	\$0	0.00%	\$2,397,956	0.44%		
	Continuing Education	535CED	\$0	0.00%				
	Course Fees	530CRS	\$47,902	0.01%	\$57,500	0.01%	20.04%	
	F & A Cost Recovery	575FAA	\$0	0.00%				
	Federal Grants & Contracts	560FGC	\$2,403	0.00%	\$2,300	0.00%	-4.29%	
	Financial Aid	562FNA	\$107,574	0.02%	\$127,778	0.02%	18.78%	
	Gifts & Scholarships	565GFT	\$618	0.00%	\$50,000	0.01%	7990.61%	
	Investments	540INV	\$378,260	0.07%	\$286,378	0.05%	-24.29%	
	Other Revenue	580OTH	\$753,888	0.15%	\$260,569	0.05%	-65.44%	
	Other Student Fees	532OSF	\$846,236	0.17%	\$799,714	0.15%	-5.50%	
	Sales & Service	570SAS	\$16,055	0.00%	\$15,000	0.00%	-6.57%	
	State Grants & Contracts	560SGC	\$1,052,169	0.21%	\$1,045,296	0.19%	-0.65%	
	Category Total		\$3,208,346	0.63%	\$5,045,491	0.93%	57.26%	
Transfers	Non Mandatory Transfer In	557NMX	\$12,229,169	2.42%	\$15,330,781	2.82%	25.36%	
	Category Total		\$12,229,169	2.42%	\$15,330,781	2.82%	25.36%	
Null	CARES Act Ed Stabilization Revenues	555CAR	\$0	0.00%				
	Category Total		\$0	0.00%				
Total Revenue			\$506,172,628	100.00%	\$544,281,002	100.00%	7.53%	

* Tuition calculations are less all waivers and discounts when the Net Tuition method is selected. A small number of GTA/GRA Waivers 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.

Montana University System
Current Unrestricted Revenue
FY22 Actuals to FY23 Budgeted
 Chart of Accounts: All
 Reporting Units: All

Fiscal Year
22

Period
14

FY Comparison
Next FY

FY Comparisons:
 Selected FY Actual to Current Budget
 Selected FY Actual to Next Budget
 Selected FY Actual to Previous Actual
 ■ Next FY

Category	Accounts	Level 1 Acct Code	Actual FY22	% of Total	Budget FY23	% of Total Budget	% Change	
Tuition and Fees*	Admissions Fees	515ADM	\$811,990	0.17%	\$785,650	0.15%	-3.24%	Net/Gross Tuition Net
	Non resident Tuition	505NON	\$124,910,816	26.33%	\$143,571,597	28.08%	14.94%	
	Other Tuition & Fees	507OTH	\$284,652	0.06%	\$300,000	0.06%	5.39%	Chart of Accounts <input checked="" type="checkbox"/> MSU <input checked="" type="checkbox"/> UM
	Program Tuition & Fees	520PRG	\$10,829,785	2.28%	\$11,011,735	2.15%	1.68%	
	Registration Fee	515REG	\$2,272,397	0.48%	\$2,289,090	0.45%	0.73%	
	Resident Tuition	500RES	\$85,356,652	17.99%	\$88,220,998	17.25%	3.36%	
	WUE Tuition	505WUE	\$28,256,961	5.96%	\$27,275,090	5.33%	-3.47%	
Category Total		\$252,723,254	53.28%	\$273,454,160	53.47%	8.20%	Ed Units or Agencies <input type="checkbox"/> Agencies <input checked="" type="checkbox"/> Ed Units	
State Allocations	Hi Ed General Fund Reven..	555GEN	\$178,386,661	37.61%	\$189,441,668	37.04%	6.20%	Reporting Units All
	Hi Ed Millage Revenue	555MIL	\$22,959,100	4.84%	\$23,147,266	4.53%	0.82%	
	MUS Retirement Plan	555SPE	\$1,721,497	0.36%	\$1,908,029	0.37%	10.84%	
	Other OCHE/State Funding	555SPE	\$3,213,299	0.68%	\$3,823,969	0.75%	19.00%	
Category Total		\$206,280,557	43.49%	\$218,320,932	42.69%	5.84%	Fund All	
Other Revenues	Auxiliary Revenue	570AUX	\$3,240	0.00%	\$3,000	0.00%	-7.41%	Org Multiple values
	Carry Forward Funds	585CAR	\$0	0.00%	\$1,749,420	0.34%		
	Continuing Education	535CED	\$0	0.00%				Account All
	Course Fees	530CRS	\$47,902	0.01%	\$57,500	0.01%	20.04%	
	F & A Cost Recovery	575FAA	\$0	0.00%				Program All
	Federal Grants & Contracts	560FGC	\$2,403	0.00%	\$2,300	0.00%	-4.29%	
	Financial Aid	562FNA	\$107,574	0.02%	\$127,778	0.02%	18.78%	Activity All
	Gifts & Scholarships	565GFT	\$618	0.00%	\$50,000	0.01%	7990.61%	
	Investments	540INV	\$363,387	0.08%	\$276,778	0.05%	-23.83%	Location All
	Other Revenue	580OTH	\$721,862	0.15%	\$260,569	0.05%	-63.90%	
	Other Student Fees	532OSF	\$846,236	0.18%	\$799,714	0.16%	-5.50%	Fund Type All
	Sales & Service	570SAS	\$0	0.00%	\$0	0.00%		
	State Grants & Contracts	560SGC	\$1,052,169	0.22%	\$1,045,296	0.20%	-0.65%	Account Type All
	Category Total		\$3,145,392	0.66%	\$4,372,355	0.86%	39.01%	
Transfers	Non Mandatory Transfer In	557NMX	\$12,193,128	2.57%	\$15,235,781	2.98%	24.95%	Location All
	Category Total		\$12,193,128	2.57%	\$15,235,781	2.98%	24.95%	
Null	CARES Act Ed Stabilization Revenues	555CAR 556CAR	\$0	0.00%				Fund Type All
	Category Total		\$0	0.00%				
Total Revenue			\$474,342,331	100.00%	\$511,383,228	100.00%	7.81%	Account Type All

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Montana University System
Current Unrestricted Revenue
FY22 Actuals to FY23 Budgeted
 Chart of Accounts: All
 Reporting Units: All

Fiscal Year
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Period
14

FY Comparison
Next FY

FY Comparisons:
 Selected FY Actual to Current Budget
 Selected FY Actual to Next Budget
 Selected FY Actual to Previous Actual
■ Next FY

Category	Accounts	Level 1 Acct Code	Actual FY22	% of Total	Budget FY23	% of Total Budget	% Change	
State Allocations	Hi Ed General Fund Revenue	555GEN	\$30,913,131	97.12%	\$31,558,496	95.93%	2.09%	Net/Gross Tuition Net
	MUS Retirement Plan	555SPE	\$113,171	0.36%	\$116,142	0.35%	2.63%	Chart of Accounts
	Other OCHE/State Funding	555SPE	\$705,000	2.21%	\$455,000	1.38%	-35.46%	<input checked="" type="checkbox"/> MSU <input checked="" type="checkbox"/> UM
	Category Total		\$31,731,302	99.69%	\$32,129,638	97.67%	1.26%	Ed Units or Agencies <input checked="" type="checkbox"/> Agencies <input type="checkbox"/> Ed Units
Other Revenues	Carry Forward Funds	585CAR	\$0	0.00%	\$648,536	1.97%		Reporting Units All
	Investments	540INV	\$14,873	0.05%	\$9,600	0.03%	-35.45%	Fund All
	Other Revenue	5800TH	\$32,026	0.10%				Org All
	Sales & Service	570SAS	\$16,055	0.05%	\$15,000	0.05%	-6.57%	Account All
	Category Total		\$62,954	0.20%	\$673,136	2.05%	969.25%	Program All
Transfers	Non Mandatory Transfer In	557NMX	\$36,041	0.11%	\$95,000	0.29%	163.59%	Activity All
	Category Total		\$36,041	0.11%	\$95,000	0.29%	163.59%	Location All
Total Revenue			\$31,830,297	100.00%	\$32,897,774	100.00%	3.35%	Fund Type All Account Type All

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