

Montana State University Northern

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Bud 400D	Designated Funds FY 2024 Budget Designated Funds FY 2023 Actuals
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Montana State University - Northern
ALL FUNDS SUBJECT TO BOARD OF REGENTS APPROVAL
FISCAL YEAR 2024

Campus/Agency	Actual FY 2023	Budgeted FY 2024	Dollar Change Actual 2023 to Budgeted 2024	Percent Change Actual 2023 to Budgeted 2024
Montana State University - Bozeman:				
Current Operating Unrestricted	\$ 15,256,650	\$ 16,516,685	\$ 1,260,035	8%
Current Restricted	5,298,647	4,654,141	(644,506)	-12%
Current Designated	2,236,091	2,393,821	157,730	7%
Auxiliary Enterprises	3,589,115	3,554,239	(34,876)	-1%
Loan & Endowment Funds	148,269	152,690	4,421	3%
Plant Funds	482,280	751,200	268,920	56%
TOTAL ALL FUNDS	\$ 27,011,052	\$ 28,022,776	\$ 1,011,724	4%

Montana University System
Current Unrestricted Revenue
FY23 Actuals to FY24 Budgeted
 Chart of Accounts: All
 Reporting Units: MSU-Northern

Fiscal Year
23

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 FY23	% of Total	Budget FY24	% of Total Budget	% Change	
Tuition and Fees*	Admissions Fees	515ADM	\$234	0.00%				Net/Gross Tuition Net
	Non resident Tuition	505NON	\$203,094	1.38%	\$210,510	1.35%	3.65%	
	Program Tuition & Fees	520PRG	\$49,635	0.34%	\$50,200	0.32%	1.14%	Chart of Accounts
	Registration Fee	515REG	\$61,431	0.42%	\$62,072	0.40%	1.04%	<input checked="" type="checkbox"/> MSU
	Resident Tuition	500RES	\$2,797,580	18.98%	\$2,894,597	18.52%	3.47%	<input checked="" type="checkbox"/> UM
	WUE Tuition	505WUE	\$607,097	4.12%	\$622,423	3.98%	2.52%	Ed Units or Agencies
	Category Total		\$3,719,071	25.24%	\$3,839,801	24.57%	3.25%	<input checked="" type="checkbox"/> Agencies
State Allocations	Hi Ed General Fund Reven..	555GEN	\$8,758,044	59.43%	\$8,461,141	54.15%	-3.39%	<input checked="" type="checkbox"/> Ed Units
	Hi Ed Millage Revenue	555MIL	\$1,388,836	9.42%	\$1,982,836	12.69%	42.77%	Reporting Units
	MUS Retirement Plan	555SPE	\$46,968	0.32%	\$46,795	0.30%	-0.37%	MSU-Northern
	Other OCHE/State Funding	555SPE	\$0	0.00%				Fund
	Category Total		\$10,193,848	69.18%	\$10,490,772	67.13%	2.91%	Multiple values
Other Revenues	Financial Aid	562FNA	\$10,840	0.07%	\$9,000	0.06%	-16.97%	Org
	Investments	540INV	\$304,659	2.07%	\$200,000	1.28%	-34.35%	All
	Other Revenue	580OTH	\$42,336	0.29%	\$1,150	0.01%	-97.28%	Account
	Other Student Fees	532OSF	\$19,525	0.13%				All
	Category Total		\$384,552	2.61%	\$210,150	1.34%	-45.35%	Program
Transfers	Non Mandatory Transfer In	557NMX	\$438,674	2.98%	\$1,085,802	6.95%	147.52%	All
	Category Total		\$438,674	2.98%	\$1,085,802	6.95%	147.52%	Location
Total Revenue		\$14,736,145	100.00%	\$15,626,526	100.00%	6.04%	All	

* 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
 FY23 Actuals to FY24 Budgeted
 Chart of Accounts: All
 Reporting Units: MSU-Northern

Fiscal Year

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FY Comparison

Next FY

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

Category	Accounts	Level 1 Acct Code	Actual FY23	% of Total	Budget FY24	% of Total Budget	% Change
State Allocations	MUS Retirement Plan	555SPE	\$1,729	90.57%			
	Category Total		\$1,729	90.57%			
Other Revenues	Carry Forward Funds	585CAR					
	Category Total						
Transfers	Non Mandatory Transfer In	557NMX	\$180	9.43%	\$200,000	100.00%	111029.63%
	Category Total		\$180	9.43%	\$200,000	100.00%	111029.63%
Total Revenue			\$1,909	100.00%	\$200,000	100.00%	10374.60%

Net/Gross Tuition
 Net

Chart of Accounts

- MSU
- UM

Ed Units or Agencies

- Agencies
- Ed Units

Reporting Units

MSU-Northern

Fund

710710 MSUN Bio-Energ..

Org

All

Account

All

Program

All

Activity

All

Location

All

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 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.

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FY Comparison

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 Next FY

Category	Accounts	Level 1 Acct Code	Actual FY23	% of Total	Budget FY24	% of Total Budget	% Change	
State Allocations	MUS Retirement Plan	555SPE	\$1,455	0.34%				Net/Gross Tuition Net
	Other OCHE/State Funding	555SPE	\$300,432	70.59%	\$580,159	84.06%	93.11%	Chart of Accounts <input checked="" type="checkbox"/> MSU <input checked="" type="checkbox"/> UM
	Category Total		\$301,887	70.93%	\$580,159	84.06%	92.18%	Ed Units or Agencies <input checked="" type="checkbox"/> Agencies <input checked="" type="checkbox"/> Ed Units
Other Revenues	Continuing Education	535CED	\$120,312	28.27%	\$110,000	15.94%	-8.57%	Reporting Units MSU-Northern
	Other Revenue	5800TH	\$1,790	0.42%				Fund 710400 Motorcycle Safe..
	Category Total		\$122,102	28.69%	\$110,000	15.94%	-9.91%	Org All
Transfers	Non Mandatory Transfer In	557NMX	\$1,614	0.38%				Account All
	Category Total		\$1,614	0.38%				Program All
Total Revenue			\$425,603	100.00%	\$690,159	100.00%	62.16%	Activity All
								Location All
								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 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.

FY Comparisons:
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Montana University System
 Current Unrestricted Expenditures
 FY23 Actuals to FY24 Budgeted
 Chart of Accounts: All
 Reporting Units: MSU-Northern

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FY Comparison
Next FY

Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY23	% of Total	Budget FY24	% of Total Budget	% Change		
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$3,896,050	26.42%	\$4,376,888	28.01%	12.34%	Net/Gross Tuition Net Chart of Accounts <input type="checkbox"/> MSU <input checked="" type="checkbox"/> UM Ed Units or Agencies <input checked="" type="checkbox"/> Agencies <input checked="" type="checkbox"/> Ed Units Reporting Units MSU-Northern Fund Multiple values Org All Account All Program All Activity All Location All Fund Type All Account Type All	
		Contract Administrat..	611ADM	\$856,763	5.81%	\$908,868	5.82%	6.08%		
		Classified	611CLS	\$1,520,360	10.31%	\$1,828,923	11.70%	20.30%		
		Contract Professio..	611PRF	\$1,644,158	11.15%	\$1,972,755	12.62%	19.99%		
		Other Salaries	612OTS	\$200,692	1.36%	\$149,960	0.96%	-25.28%		
		Other Compensati..	613OTC	\$155,742	1.06%	\$10,320	0.07%	-93.37%		
	Subcategory Total				\$8,273,765	56.11%	\$9,247,714	59.18%		11.77%
	Benefits	Employee Benefits	614BEN	\$3,069,495	20.82%	\$3,447,350	22.06%	12.31%		
		Termination Benef..	615TRB	\$58,153	0.39%					
		Termination Pay	615TRP	\$145,474	0.99%					
Subcategory Total				\$3,273,122	22.20%	\$3,447,350	22.06%	5.32%		
Category Total				\$11,546,887	78.31%	\$12,695,064	81.24%	9.94%		
Operating Expenses	Operating Expenses	Communications	623COM	\$122,521	0.83%	\$122,825	0.79%	0.25%		
		Contracted Services	621SRV	\$589,351	4.00%	\$386,993	2.48%	-34.34%		
		Cost of Goods Sold	629CGS							
		Other	6280TH	\$289,751	1.97%	\$209,890	1.34%	-27.56%		
		Rent	625RNT	\$25,816	0.18%	\$26,340	0.17%	2.03%		
		Repairs & Mainten..	627MNT	\$354,626	2.40%	\$347,355	2.22%	-2.05%		
		Supplies	622SUP	\$493,646	3.35%	\$544,627	3.49%	10.33%		
		Travel	624TRV	\$460,896	3.13%	\$431,052	2.76%	-6.48%		
		Utilities	626UTL	\$500,000	3.39%	\$463,300	2.96%	-7.34%		
		Waivers & Scholar..	628WAV	\$236,805	1.61%	\$260,000	1.66%	9.79%		
Subcategory Total				\$3,073,412	20.84%	\$2,792,382	17.87%	-9.14%		
Category Total				\$3,073,412	20.84%	\$2,792,382	17.87%	-9.14%		
Capital and Transfers	Capital	Capital Building	643CBL							
		Capital Equipment	631CEQ	\$8,477	0.06%	\$67,000	0.43%	690.36%		
		Capital Land	641CLN							
		Debt Service	650DBT	\$84,557	0.57%	\$72,080	0.46%	-14.76%		
	Subcategory Total				\$93,034	0.63%	\$139,080	0.89%	49.49%	
	Transfers	NonMandatory Tra..	688NXF	\$32,100	0.22%					
Subcategory Total				\$32,100	0.22%					
Category Total				\$125,134	0.85%	\$139,080	0.89%	11.14%		
Total Expenses				\$14,745,433	100.00%	\$15,626,526	100.00%	5.98%		

FY Comparisons:
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Montana University System
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 FY23 Actuals to FY24 Budgeted
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FY Comparison
Next FY

Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY23	% of Total	Budget FY24	% of Total Budget	% Change	
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$3,856,333	65.68%	\$4,330,332	67.34%	12.29%	Net/Gross Tuition Net Chart of Accounts <input checked="" type="checkbox"/> MSU <input checked="" type="checkbox"/> UM Ed Units or Agencies <input checked="" type="checkbox"/> Agencies <input checked="" type="checkbox"/> Ed Units Reporting Units MSU-Northern Fund All Org All Account All Program 01 Instruction Activity All Location All Fund Type All Account Type All
		Classified	611CLS	\$3,350	0.06%	\$63,197	0.98%	1786.25%	
		Contract Professio..	611PRF	\$82,182	1.40%	\$114,575	1.78%	39.42%	
		Other Salaries	612OTS	\$711	0.01%	\$1,500	0.02%	110.97%	
		Other Compensati..	613OTC	\$71,618	1.22%	\$3,000	0.05%	-95.81%	
	Subcategory Total			\$4,014,195	68.37%	\$4,512,604	70.17%	12.42%	
	Benefits	Employee Benefits	614BEN	\$1,402,895	23.90%	\$1,614,870	25.11%	15.11%	
		Termination Benef..	615TRB	\$58,153	0.99%				
		Termination Pay	615TRP	\$73,314	1.25%				
	Subcategory Total			\$1,534,363	26.13%	\$1,614,870	25.11%	5.25%	
Category Total			\$5,548,558	94.51%	\$6,127,474	95.29%	10.43%		
Operating Expenses	Operating Expenses	Communications	623COM	\$32,798	0.56%	\$25,380	0.39%	-22.62%	
		Contracted Services	621SRV	\$7,815	0.13%	\$3,600	0.06%	-53.93%	
		Cost of Goods Sold	629CGS						
		Other	628OTH	\$24,320	0.41%	\$6,440	0.10%	-73.52%	
		Rent	625RNT	\$4,000	0.07%				
		Repairs & Mainten..	627MNT	\$58,995	1.00%	\$58,900	0.92%	-0.16%	
		Supplies	622SUP	\$176,966	3.01%	\$167,292	2.60%	-5.47%	
		Travel	624TRV	\$17,518	0.30%	\$19,450	0.30%	11.03%	
Subcategory Total			\$322,412	5.49%	\$281,062	4.37%	-12.83%		
Category Total			\$322,412	5.49%	\$281,062	4.37%	-12.83%		
Capital and Transfers	Capital	Capital Equipment	631CEQ	\$0	0.00%	\$22,000	0.34%		
		Subcategory Total			\$0	0.00%	\$22,000	0.34%	
	Transfers	NonMandatory Tra..	688NXF						
Subcategory Total									
Category Total			\$0	0.00%	\$22,000	0.34%			
Total Expenses				\$5,870,970	100.00%	\$6,430,536	100.00%	9.53%	

FY Comparisons:
 Selected FY Actual to Current Budget
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Montana University System
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FY Comparison
Next FY

Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY23	% of Total	Budget FY24	% of Total Budget	% Change	
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$35,716	2.13%	\$46,556	2.50%	30.35%	Net/Gross Tuition Net
		Contract Administrat..	611ADM	\$383,483	22.84%	\$398,472	21.40%	3.91%	
		Classified	611CLS	\$463,685	27.62%	\$563,710	30.28%	21.57%	Chart of Accounts <input checked="" type="checkbox"/> MSU <input checked="" type="checkbox"/> UM
		Contract Professio..	611PRF	\$181,538	10.81%	\$222,929	11.97%	22.80%	
		Other Salaries	6120TS	\$15,026	0.90%	\$17,000	0.91%	13.14%	
		Other Compensati..	6130TC	\$19,151	1.14%	\$1,200	0.06%	-93.73%	Ed Units or Agencies <input checked="" type="checkbox"/> Agencies <input checked="" type="checkbox"/> Ed Units
	Subcategory Total		\$1,098,600	65.44%	\$1,249,868	67.13%	13.77%		
	Benefits	Employee Benefits	614BEN	\$409,470	24.39%	\$449,170	24.12%	9.70%	Reporting Units MSU-Northern
		Termination Pay	615TRP	\$42,583	2.54%				
		Subcategory Total		\$452,053	26.93%	\$449,170	24.12%	-0.64%	Fund 710000 MSUN General ..
	Category Total			\$1,550,653	92.37%	\$1,699,038	91.25%	9.57%	
Operating Expenses	Operating Expenses	Communications	623COM	\$15,004	0.89%	\$9,950	0.53%	-33.68%	Org All
		Contracted Services	621SRV	\$10,766	0.64%	\$3,500	0.19%	-67.49%	
		Other	6280TH	\$52,547	3.13%	\$79,230	4.26%	50.78%	Account All
		Repairs & Mainten..	627MNT	\$2,576	0.15%	\$3,000	0.16%	16.48%	
		Supplies	622SUP	\$26,812	1.60%	\$26,292	1.41%	-1.94%	Program 04 Academic Support
		Travel	624TRV	\$13,047	0.78%	\$25,852	1.39%	98.14%	
		Subcategory Total		\$120,752	7.19%	\$147,824	7.94%	22.42%	Activity All
	Category Total			\$120,752	7.19%	\$147,824	7.94%	22.42%	
Capital and Transfers	Capital	Capital Equipment	631CEQ	\$7,383	0.44%	\$15,000	0.81%	103.18%	Fund Type All
		Subcategory Total		\$7,383	0.44%	\$15,000	0.81%	103.18%	
		Category Total		\$7,383	0.44%	\$15,000	0.81%	103.18%	Account Type All
Total Expenses				\$1,678,787	100.00%	\$1,861,862	100.00%	10.91%	

FY Comparisons:
 Selected FY Actual to Current Budget
 Selected FY Actual to Next Budget
 Selected FY Actual to Previous Actual
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Montana University System
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FY Comparison
Next FY

Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY23	% of Total	Budget FY24	% of Total Budget	% Change	
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$4,000	0.13%				Net/Gross Tuition Net
		Contract Administrat..	611ADM	\$174,039	5.69%	\$185,700	5.75%	6.70%	
		Classified	611CLS	\$296,434	9.69%	\$319,366	9.90%	7.74%	
		Contract Professio..	611PRF	\$1,038,620	33.94%	\$1,271,837	39.41%	22.45%	
		Other Salaries	612OTS	\$48,448	1.58%	\$38,700	1.20%	-20.12%	
		Other Compensati..	6130TC	\$29,147	0.95%	\$2,700	0.08%	-90.74%	
		Subcategory Total		\$1,590,687	51.99%	\$1,818,303	56.35%	14.31%	
	Benefits	Employee Benefits	614BEN	\$642,845	21.01%	\$738,558	22.89%	14.89%	
		Termination Pay	615TRP	\$23,913	0.78%				
		Subcategory Total		\$666,758	21.79%	\$738,558	22.89%	10.77%	
	Category Total		\$2,257,445	73.78%	\$2,556,860	79.23%	13.26%		
Operating Expenses	Operating Expenses	Communications	623COM	\$32,337	1.06%	\$31,850	0.99%	-1.50%	Fund 710000 MSUN General ..
		Contracted Services	621SRV	\$91,934	3.00%	\$99,400	3.08%	8.12%	
		Other	6280TH	\$60,426	1.97%	(\$77,000)	-2.39%	-227.43%	
		Rent	625RNT	\$16,093	0.53%	\$19,540	0.61%	21.42%	
		Repairs & Mainten..	627MNT	\$27,003	0.88%	\$19,395	0.60%	-28.18%	
		Supplies	622SUP	\$117,377	3.84%	\$207,065	6.42%	76.41%	
		Travel	624TRV	\$423,935	13.86%	\$369,950	11.46%	-12.73%	
		Subcategory Total		\$769,105	25.14%	\$670,200	20.77%	-12.86%	
	Category Total		\$769,105	25.14%	\$670,200	20.77%	-12.86%		
Capital and Transfers	Capital	Capital Equipment	631CEQ	\$1,095	0.04%				Location All
		Subcategory Total		\$1,095	0.04%				
	Transfers	NonMandatory Tra..	688NXF	\$32,100	1.05%				
	Subcategory Total		\$32,100	1.05%					
	Category Total		\$33,195	1.08%					
Total Expenses				\$3,059,744	100.00%	\$3,227,060	100.00%	5.47%	Account Type All

Chart of Accounts
 MSU
 UM

Ed Units or Agencies
 Agencies
 Ed Units

Reporting Units
MSU-Northern

Fund
710000 MSUN General ..

Org
All

Account
All

Program
05 Student Services

Activity
All

Location
All

Fund Type
All

Account Type
All

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Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY23	% of Total	Budget FY24	% of Total Budget	% Change		
Personal Services	Salaries and Wages	Contract Administrati..	611ADM	\$299,241	16.17%	\$324,695	18.28%	8.51%	Net/Gross Tuition Net Chart of Accounts <input checked="" type="checkbox"/> MSU <input checked="" type="checkbox"/> UM Ed Units or Agencies <input checked="" type="checkbox"/> Agencies <input checked="" type="checkbox"/> Ed Units Reporting Units MSU-Northern Fund 710000 MSUN General .. Org All Account All Program 06 Institutional Support Activity All Location All Fund Type All Account Type All	
		Classified	611CLS	\$298,852	16.15%	\$346,295	19.50%	15.87%		
		Contract Professio..	611PRF	\$220,918	11.94%	\$235,865	13.28%	6.77%		
		Other Salaries	612OTS	\$2,249	0.12%	\$7,760	0.44%	245.06%		
		Other Compensati..	613OTC	\$16,191	0.88%	\$1,180	0.07%	-92.71%		
	Subcategory Total				\$837,452	45.26%	\$915,795	51.56%		9.35%
	Benefits	Employee Benefits	614BEN	\$318,305	17.20%	\$325,557	18.33%	2.28%		
		Termination Pay	615TRP	\$1,499	0.08%					
		Subcategory Total			\$319,804	17.29%	\$325,557	18.33%		1.80%
	Category Total			\$1,157,256	62.55%	\$1,241,352	69.89%	7.27%		
Operating Expenses	Operating Expenses	Communications	623COM	\$37,181	2.01%	\$52,945	2.98%	42.40%		
		Contracted Services	621SRV	\$472,512	25.54%	\$255,493	14.38%	-45.93%		
		Other	628OTH	\$113,862	6.15%	\$156,720	8.82%	37.64%		
		Rent	625RNT	\$5,040	0.27%	\$5,000	0.28%	-0.79%		
		Repairs & Mainten..	627MNT	\$2,081	0.11%	\$2,050	0.12%	-1.48%		
		Supplies	622SUP	\$49,095	2.65%	\$40,344	2.27%	-17.82%		
		Travel	624TRV	\$6,127	0.33%	\$15,150	0.85%	147.27%		
	Subcategory Total			\$685,897	37.07%	\$527,702	29.71%	-23.06%		
Category Total			\$685,897	37.07%	\$527,702	29.71%	-23.06%			
Capital and Transfers	Capital	Capital Equipment	631CEQ	\$0	0.00%					
		Capital Land	641CLN							
		Debt Service	650DBT	\$6,974	0.38%	\$7,080	0.40%	1.52%		
	Subcategory Total			\$6,974	0.38%	\$7,080	0.40%	1.52%		
	Transfers	NonMandatory Tra..	688NXF	\$0	0.00%					
Subcategory Total			\$0	0.00%						
Category Total			\$6,974	0.38%	\$7,080	0.40%	1.52%			
Total Expenses				\$1,850,127	100.00%	\$1,776,134	100.00%	-4.00%		

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
 FY23 Actuals to FY24 Budgeted
 Chart of Accounts: All
 Reporting Units: MSU-Northern

Fiscal Year
23

Period
14

FY Comparison
Next FY

Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY23	% of Total	Budget FY24	% of Total Budget	% Change		
Personal Services	Salaries and Wages	Classified	611CLS	\$458,039	22.35%	\$536,355	25.90%	17.10%	Net/Gross Tuition Net	
		Contract Professio..	611PRF	\$120,900	5.90%	\$127,549	6.16%	5.50%		
		Other Salaries	612OTS	\$134,258	6.55%	\$85,000	4.10%	-36.69%		
		Other Compensati..	613OTC	\$19,635	0.96%	\$2,240	0.11%	-88.59%		
		Subcategory Total		\$732,831	35.77%	\$751,145	36.27%	2.50%		
	Benefits	Employee Benefits	614BEN	\$295,980	14.45%	\$319,195	15.41%	7.84%	Ed Units or Agencies	
		Termination Pay	615TRP	\$4,164	0.20%					
		Subcategory Total		\$300,145	14.65%	\$319,195	15.41%	6.35%		
	Category Total				\$1,032,976	50.41%	\$1,070,339	51.68%	3.62%	Reporting Units MSU-Northern
	Operating Expenses	Operating Expenses	Communications	623COM	\$5,202	0.25%	\$2,700	0.13%	-48.10%	Fund 710000 MSUN General ..
Contracted Services			621SRV	\$6,325	0.31%	\$25,000	1.21%	295.27%		
Other			6280TH	\$38,596	1.88%	\$44,500	2.15%	15.30%		
Rent			625RNT	\$683	0.03%	\$1,800	0.09%	163.53%		
Repairs & Mainten..			627MNT	\$263,971	12.88%	\$264,010	12.75%	0.01%		
Supplies			622SUP	\$123,396	6.02%	\$103,634	5.00%	-16.01%		
Travel			624TRV	\$269	0.01%	\$650	0.03%	142.00%		
Utilities			626UTL	\$500,000	24.40%	\$463,300	22.37%	-7.34%		
Subcategory Total				\$938,441	45.80%	\$905,594	43.73%	-3.50%		
Category Total				\$938,441	45.80%	\$905,594	43.73%	-3.50%	Org All	
Capital and Transfers	Capital	Capital Building	643CBL						Location All	
		Capital Equipment	631CEQ	\$0	0.00%	\$30,000	1.45%			
		Debt Service	650DBT	\$77,583	3.79%	\$65,000	3.14%	-16.22%		
		Subcategory Total		\$77,583	3.79%	\$95,000	4.59%	22.45%		
Category Total				\$77,583	3.79%	\$95,000	4.59%	22.45%	Fund Type All	
Total Expenses				\$2,049,000	100.00%	\$2,070,933	100.00%	1.07%	Account Type All	

Chart of Accounts
 MSU
 UM

Ed Units or Agencies
 Agencies
 Ed Units

Reporting Units
MSU-Northern

Fund
710000 MSUN General ..

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
 FY23 Actuals to FY24 Budgeted
 Chart of Accounts: All
 Reporting Units: MSU-Northern

Fiscal Year
23

Period
14

FY Comparison
Next FY

Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY23	% of Total	Budget FY24	% of Total Budget	% Change	
Operating Expenses	Operating Expenses	Other	6280TH						Net/Gross Tuition Net
		Waivers & Scholarships	628WAV	\$236,805	100.00%	\$260,000	100.00%	9.79%	Chart of Accounts <input checked="" type="checkbox"/> MSU <input checked="" type="checkbox"/> UM
	Subcategory Total			\$236,805	100.00%	\$260,000	100.00%	9.79%	Ed Units or Agencies <input checked="" type="checkbox"/> Agencies <input checked="" type="checkbox"/> Ed Units
	Category Total			\$236,805	100.00%	\$260,000	100.00%	9.79%	Reporting Units MSU-Northern
Total Expenses			\$236,805	100.00%	\$260,000	100.00%	9.79%	Fund 710000 MSUN General .. Org All Account All Program 08 Scholarships & Fello.. 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
 FY23 Actuals to FY24 Budgeted
 Chart of Accounts: All
 Reporting Units: MSU-Northern

Fiscal Year
23

Period
14

FY Comparison
Next FY

Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY23	% of Total	Budget FY24	% of Total Budget	% Change
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$0	0.00%			
		Contract Professional	611PRF	\$50,121	58.62%	\$124,574	62.29%	148.54%
		Other Salaries	612OTS	\$576	0.67%	\$6,000	3.00%	941.50%
		Other Compensation	613OTC	\$1,040	1.22%			
		Subcategory Total		\$51,738	60.51%	\$130,574	65.29%	152.38%
	Benefits	Employee Benefits	614BEN	\$17,960	21.00%	\$40,858	20.43%	127.50%
		Termination Pay	615TRP					
		Subcategory Total		\$17,960	21.00%	\$40,858	20.43%	127.50%
	Category Total			\$69,697	81.51%	\$171,432	85.72%	145.97%
	Operating Expenses	Operating Expenses	Communications	623COM	\$3,780	4.42%	\$3,780	1.89%
Contracted Services			621SRV	\$552	0.65%	\$4,202	2.10%	661.54%
Other			628OTH	\$914	1.07%			
Rent			625RNT	\$1,137	1.33%	\$3,500	1.75%	207.75%
Repairs & Maintenance			627MNT	\$639	0.75%			
Supplies			622SUP	\$8,789	10.28%	\$13,586	6.79%	54.58%
Travel			624TRV	\$0	0.00%	\$3,500	1.75%	
Subcategory Total				\$15,812	18.49%	\$28,568	14.28%	80.68%
Category Total			\$15,812	18.49%	\$28,568	14.28%	80.68%	
Total Expenses				\$85,509	100.00%	\$200,000	100.00%	133.89%

Net/Gross Tuition Net

Chart of Accounts

- MSU
- UM

Ed Units or Agencies

- Agencies
- Ed Units

Reporting Units
MSU-Northern

Fund
710710 MSUN Bio-Ene..

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
 FY23 Actuals to FY24 Budgeted
 Chart of Accounts: All
 Reporting Units: MSU-Northern

Fiscal Year
23

Period
14

FY Comparison
Next FY

Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY23	% of Total	Budget FY24	% of Total Budget	% Change		
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$81,470	19.14%	\$114,400	16.58%	40.42%	Net/Gross Tuition Net Chart of Accounts <input checked="" type="checkbox"/> MSU <input checked="" type="checkbox"/> UM Ed Units or Agencies <input checked="" type="checkbox"/> Agencies <input checked="" type="checkbox"/> Ed Units Reporting Units MSU-Northern Fund 710400 Motorcycle Saf.. Org All Account All Program All Activity All Location All Fund Type All Account Type All	
		Contract Administrat..	611ADM	\$10,678	2.51%	\$11,138	1.61%	4.31%		
		Classified	611CLS	\$18,871	4.43%	\$20,439	2.96%	8.31%		
		Contract Professio..	611PRF	\$83,123	19.53%	\$88,103	12.77%	5.99%		
		Other Salaries	6120TS	\$0	0.00%					
		Other Compensati..	6130TC	\$2,786	0.65%	\$600	0.09%	-78.47%		
	Subcategory Total				\$196,929	46.26%	\$234,680	34.00%		19.17%
	Benefits	Employee Benefits	614BEN	\$54,557	12.82%	\$84,050	12.18%	54.06%		
		Termination Pay	615TRP							
	Subcategory Total				\$54,557	12.82%	\$84,050	12.18%		54.06%
Category Total				\$251,485	59.07%	\$318,730	46.18%	26.74%		
Operating Expenses	Operating Expenses	Communications	623COM	\$3,982	0.94%	\$6,620	0.96%	66.24%		
		Contracted Services	621SRV	\$6,791	1.60%	\$14,500	2.10%	113.53%		
		Other	6280TH	\$14,068	3.30%	\$63,325	9.18%	350.13%		
		Rent	625RNT	\$25,613	6.02%	\$35,000	5.07%	36.65%		
		Repairs & Mainten..	627MNT	\$30,109	7.07%	\$27,523	3.99%	-8.59%		
		Sponsored Progra..	690IDC	\$20,029	4.70%					
		Supplies	622SUP	\$31,302	7.35%	\$35,000	5.07%	11.81%		
		Travel	624TRV	\$42,329	9.94%	\$50,000	7.24%	18.12%		
Subcategory Total				\$174,223	40.93%	\$231,968	33.61%	33.14%		
Category Total				\$174,223	40.93%	\$231,968	33.61%	33.14%		
Capital and Transfers	Transfers	NonMandatory Tra..	688NXF	\$0	0.00%	\$139,461	20.21%			
		Subcategory Total				\$0	0.00%	\$139,461	20.21%	
		Category Total				\$0	0.00%	\$139,461	20.21%	
Total Expenses				\$425,709	100.00%	\$690,159	100.00%	62.12%		

The Montana University System
 5-Year Comparison by Program
 Fiscal Year 2024
 Chart of Accounts: All
 Reporting Units: MSU-Northern

Fiscal Year
 2024

Chart of Accounts
 MSU
 UM

Program	2020	2021	2022	2023	2024 Budgeted	
Instruction	\$6,423,632	\$6,141,114	\$6,019,841	\$6,296,678	\$7,120,695	Ed Units or Agencies All
Organized Research	\$188,215	\$463,717	\$167,430	\$85,509	\$200,000	
Academic Support	\$1,610,801	\$1,580,996	\$1,511,789	\$1,678,787	\$1,861,862	Reporting Unit MSU-Northern
Student Services	\$2,529,732	\$2,746,431	\$2,871,882	\$3,059,744	\$3,227,060	
Institutional Support	\$1,560,421	\$1,679,533	\$1,607,702	\$1,850,127	\$1,776,134	Program All
Operation & Maintenance of Plant	\$2,043,301	\$2,236,639	\$2,099,161	\$2,049,000	\$2,070,933	
Scholarships & Fellowships	\$441,638	\$435,650	\$193,866	\$236,805	\$260,000	Fund All
Grand Total	\$14,797,739	\$15,284,081	\$14,471,671	\$15,256,650	\$16,516,685	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
 FY23 Actuals to FY24 Budgeted

Fiscal Year
23

Period
14

Aid Type	Award Type	Actual FY23	% of Total	Budget FY24	% of Total Budget	% Change
Discounts	Non resident Undergraduate*			\$0	0.00%	
	Total			\$0	0.00%	
Scholarships & Grants	MT Senior Citizen Waiver					
	Resident Graduate**	\$31,688	2.40%	\$60,000	4.60%	89.35%
	Resident Undergraduate	\$10,000	0.76%	\$24,000	1.84%	140.00%
	Total	\$41,688	3.16%	\$84,000	6.44%	101.50%
Waivers	American Indian Waiver	\$373,578	28.33%	\$300,000	23.01%	-19.70%
	Community College Honor Scholarship	\$11,965	0.91%	\$2,500	0.19%	-79.11%
	Dependent Waiver	\$21,015	1.59%	\$15,000	1.15%	-28.62%
	Employee Waiver	\$26,041	1.97%	\$30,000	2.30%	15.20%
	Federal Yellow Ribbon Program	\$0	0.00%	\$2,000	0.15%	
	Honorably Discharged Veteran Waiver	\$0	0.00%	\$500	0.04%	
	MT National Guard Tuition Waiver	\$11,025	0.84%	\$2,500	0.19%	-77.32%
	MUS High School Honors	\$6,947	0.53%	\$2,500	0.19%	-64.02%
	Total	\$450,571	34.16%	\$355,000	27.22%	-21.21%
Athletic Scholarships	Non resident Athlete	\$339,605	25.75%	\$295,000	22.62%	-13.13%
	Resident Athlete	\$250,227	18.97%	\$310,000	23.77%	23.89%
	Total	\$589,833	44.72%	\$605,000	46.40%	2.57%
Cash Scholarships	Scholarships & Fellowships	\$236,805	17.95%	\$260,000	19.94%	9.79%
	Total	\$236,805	17.95%	\$260,000	19.94%	9.79%
Grand Total		\$1,318,896	100.00%	\$1,304,000	100.00%	-1.13%

FY Comparison
Next FY

Chart of Accounts
 MSU
 UM

Ed Units or Agencies
 Ed Units

Reporting Units
MSU-Northern

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 dictated 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-Northern
Budget for Auxiliary
FY24

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Auxiliary	24	All	All	MSU-Northern	Budget					
Reporting Fund	Beginning Balance	Revenue	Transfers In	Total Revenue	Comp & Benefits	Operating & Capital	Transfers Out	Total Expenses	Compensated Absences	Ending Fund Balance
Bookstore	\$120,375	\$515,000		\$515,000	\$131,049	\$382,985		\$514,034	\$15,699	\$137,041
Dining/Food Service	(\$22,191)	\$1,193,156		\$1,193,156	\$447,235	\$699,130		\$1,146,365	\$34,099	\$58,698
Health Service	(\$9,755)	\$110,967		\$110,967	\$101,966	\$8,955		\$110,921	\$9,755	\$46
Other Auxiliary Non-Pledg..	(\$3,964)	\$86,817	\$120,000	\$206,817	\$38,507	\$163,000		\$201,507	\$3,098	\$4,444
Parking	\$56,331	\$69,888		\$69,888		\$69,500		\$69,500		\$56,719
Student Housing	\$227,547	\$1,315,857		\$1,315,857	\$425,534	\$545,988	\$376,150	\$1,347,672	\$18,294	\$214,026
Student Union	(\$21,966)	\$74,146	\$106,000	\$180,146	\$48,987	\$115,253		\$164,240	\$6,505	\$445
Grand Total	\$346,377	\$3,365,831	\$226,000	\$3,591,831	\$1,193,278	\$1,984,811	\$376,150	\$3,554,239	\$87,450	\$471,419

Chart of Accounts: All
MSU-Northern
Actuals for Auxiliary
FY23

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Auxiliary	23	All	All	MSU-Northern	Actuals					
Reporting Fund	Beginning Balance	Revenue	Transfers In	Total Revenue	Comp & Benefits	Operating & Capital	Transfers Out	Total Expenses	Compensated Absences	Ending Fund Balance
Bookstore	\$142,716	\$489,640	\$17,651	\$507,291	\$111,633	\$400,485	\$0	\$512,118	\$15,699	\$153,588
Dining/Food Service	\$0	\$1,066,277	\$99,455	\$1,165,732	\$399,571	\$783,933		\$1,183,504	\$34,099	\$16,327
Health Service	(\$469)	\$66,683	\$27,642	\$94,325	\$100,106	\$3,505		\$103,611	\$9,755	\$0
Other Auxiliary Non-Pledg..	\$0	\$85,042	\$116,088	\$201,130	\$36,751	\$168,343		\$205,094	\$3,098	(\$866)
Parking	\$31,025	\$71,708		\$71,708		\$46,402	\$0	\$46,402		\$56,331
Student Housing	\$340,023	\$1,226,652		\$1,226,652	\$369,245	\$601,449	\$368,434	\$1,339,128	\$18,294	\$245,842
Student Union	\$0	\$72,961	\$104,331	\$177,292	\$51,493	\$147,765		\$199,259	\$6,505	(\$15,461)
Grand Total	\$513,295	\$3,078,964	\$365,167	\$3,444,131	\$1,068,798	\$2,151,883	\$368,434	\$3,589,115	\$87,450	\$455,761

**Chart of Accounts: All
MSU-Northern
Budget for Designated
FY24**

Fund Type Designated	Fiscal Year 24	Chart of Accounts All	Ed Unit or Agencies All	Reporting Unit MSU-Northern	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	\$93,139	\$78,520		\$78,520	\$0	\$77,020		\$77,020		\$94,639
Athletics	\$248,178	\$208,519		\$208,519	\$10,000	\$210,519		\$220,519		\$236,178
Campus Sales & Services	\$176,415	\$479,500		\$479,500		\$469,500		\$469,500		\$186,415
Continuing Education	\$75,747	\$65,000		\$65,000	\$64,898			\$64,898		\$75,849
Designated Gifts	\$6,175	\$700		\$700		\$700		\$700		\$6,175
Designated Scholarships	\$230	\$70,805		\$70,805	\$26,905	\$44,000		\$70,905		\$129
F&A Sponsored Programs	\$673,336	\$91,500		\$91,500		\$50,000		\$50,000		\$714,836
Fees	\$1,142,672	\$842,450		\$842,450	\$473,428	\$296,850		\$770,278		\$1,214,844
General Designated	\$2,133,460	\$60,000	\$35,000	\$95,000		\$45,000	\$510,000	\$555,000		\$1,673,460
Instructional Fees	\$77,620	\$95,000		\$95,000	\$0	\$95,000		\$95,000		\$77,620
Sales & Services	\$37,500	\$15,000		\$15,000		\$20,000		\$20,000		\$32,500
Grand Total	\$4,664,472	\$2,006,994	\$35,000	\$2,041,994	\$575,232	\$1,308,589	\$510,000	\$2,393,821		\$4,312,645

**Chart of Accounts: All
MSU-Northern
Actuals for Designated
FY23**

Fund Type Designated	Fiscal Year 23	Chart of Accounts All	Ed Unit or Agencies All	Reporting Unit MSU-Northern	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	\$73,191	\$82,764		\$82,764	\$23,674	\$39,142		\$62,816		\$93,139
Athletics	\$251,763	\$201,319		\$201,319	\$58,451	\$145,371	\$2,400	\$206,222		\$246,861
Campus Sales & Services	\$154,738	\$341,428		\$341,428		\$317,947		\$317,947		\$178,219
Continuing Education	\$81,143	\$70,535		\$70,535	\$62,995	\$12,935		\$75,930		\$75,747
Designated Gifts	\$5,503	\$672		\$672		\$0		\$0		\$6,175
Designated Scholarships	\$19,280	\$84,355		\$84,355	\$26,805	\$76,600		\$103,405		\$230
F&A Sponsored Programs	\$577,187	\$99,290		\$99,290		\$3,142		\$3,142		\$673,336
Fees	\$1,088,311	\$869,620	\$3,267	\$872,887	\$441,244	\$377,283		\$818,526		\$1,142,672
General Designated	\$2,617,860	\$25,729	\$32,100	\$57,829	\$16,205	\$54,668	\$471,356	\$542,229		\$2,133,460
Instructional Fees	\$72,363	\$93,666		\$93,666	\$7,257	\$81,152		\$88,409		\$77,620
Sales & Services	\$30,509	\$23,681		\$23,681	(\$1,420)	\$18,884		\$17,465		\$36,724
Grand Total	\$4,971,848	\$1,893,059	\$35,367	\$1,928,426	\$635,212	\$1,127,123	\$473,756	\$2,236,091		\$4,664,182

Chart of Accounts: All
MSU-Northern
Budget for Endowments
FY24

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Endowments	24	All	All	MSU-Northern	Budget					
Reporting Fund	Beginning Balance	Revenue	Transfers In	Total Revenue	Comp & Benefits	Operating & Capital	Transfers Out	Total Expenses	Compensated Absences	Ending Fund Balance
Endowment Earnings Nor..	\$110,344	\$25		\$25		\$500		\$500		\$109,869
John S Skranak Scholarshi..	\$56,179	\$100		\$100		\$500		\$500		\$55,779
Grand Total	\$166,523	\$125		\$125		\$1,000		\$1,000		\$165,648

Chart of Accounts: All
MSU-Northern
Actuals for Endowments
FY23

Fund Type Endowments	Fiscal Year 23	Chart of Accounts All	Ed Unit or Agencies All	Reporting Unit MSU-Northern	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
Endowment Earnings Nor..	\$110,991	\$353		\$353		\$1,000		\$1,000		\$110,344
John S Skranak Scholarshi..	\$54,145	\$2,033		\$2,033		\$0		\$0		\$56,179
Grand Total	\$165,136	\$2,387		\$2,387		\$1,000		\$1,000		\$166,523

Chart of Accounts: All
MSU-Northern
Budget for Loan Funds
FY24

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Loan Funds	24	All	All	MSU-Northern	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	\$545,087	\$22,350		\$22,350		\$126,690	\$25,000	\$151,690		\$415,747
Institutional Loan	\$52,179			\$0				\$0		\$52,179
Grand Total	\$597,266	\$22,350		\$22,350		\$126,690	\$25,000	\$151,690		\$467,926

Chart of Accounts: All
MSU-Northern
Actuals for Loan Funds
FY23

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Loan Funds	23	All	All	MSU-Northern	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	\$670,377	\$21,979		\$21,979		\$124,541	\$22,728	\$147,269		\$545,087
Institutional Loan	\$52,179			\$0				\$0		\$52,179
Grand Total	\$722,556	\$21,979		\$21,979		\$124,541	\$22,728	\$147,269		\$597,266

Chart of Accounts: All
MSU-Northern
Budget for Plant Funds
FY24

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Plant Funds	24	All	All	MSU-Northern	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	\$1,398,310	\$377,025		\$377,025		\$666,200		\$666,200		\$1,109,135
Unexpended Plant	\$10,449	\$90,000		\$90,000		\$85,000		\$85,000		\$15,449
Grand Total	\$1,408,759	\$467,025		\$467,025		\$751,200		\$751,200		\$1,124,584

Chart of Accounts: All
MSU-Northern
Actuals for Plant Funds
FY23

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Plant Funds	23	All	All	MSU-Northern	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	\$1,279,988	\$370,016	\$9,881	\$379,897		\$261,575		\$261,575		\$1,398,310
Unexpended Plant	\$101,602	\$85,817	\$43,735	\$129,552		\$220,705		\$220,705		\$10,449
Grand Total	\$1,381,590	\$455,832	\$53,617	\$509,449		\$482,279		\$482,279		\$1,408,759

Chart of Accounts: All
MSU-Northern
Budget for Restricted
FY24

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Restricted	24	All	All	MSU-Northern	Budget					
Reporting Fund	Beginning Balance	Revenue	Transfers In	Total Revenue	Comp & Benefits	Operating & Capital	Transfers Out	Total Expenses	Compensated Absences	Ending Fund Balance
Financial Aid Programs	\$15,000	\$2,097,000		\$2,097,000	\$57,226	\$2,040,000		\$2,097,226		\$14,774
Other Restricted	\$1,291,037			\$0		\$436,000		\$436,000		\$855,037
Private Gifts & Scholarshi..	\$46,372	\$1,577,019		\$1,577,019	\$98,716	\$1,474,700		\$1,573,416		\$49,975
Restricted Sponsored Pro..	\$25,992	\$115,215		\$115,215		\$139,283		\$139,283		\$1,925
Restricted Sponsored Pro..	\$137,277	\$270,938		\$270,938	\$452,515	(\$44,299)		\$408,216		\$0
Grand Total	\$1,515,679	\$4,060,173		\$4,060,173	\$608,457	\$4,045,684		\$4,654,141		\$921,710

Chart of Accounts: All
MSU-Northern
Actuals for Restricted
FY23

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Restricted	23	All	All	MSU-Northern	Actuals					
Reporting Fund	Beginning Balance	Revenue	Transfers In	Total Revenue	Comp & Benefits	Operating & Capital	Transfers Out	Total Expenses	Compensated Absences	Ending Fund Balance
Financial Aid Programs	\$0	\$1,983,428		\$1,983,428	\$35,799	\$1,932,629		\$1,968,428		\$15,000
Other Restricted	\$849,954	\$880,013		\$880,013	\$9,443	\$429,487		\$438,930		\$1,291,037
Private Gifts & Scholarshi..	\$37,516	\$1,600,690	\$2,400	\$1,603,090	\$115,880	\$1,478,354		\$1,594,234		\$46,372
Restricted Sponsored Pro..	\$47,851	(\$59,388)		(\$59,388)		(\$37,529)		(\$37,529)		\$25,992
Restricted Sponsored Pro..	\$133,146	\$1,338,715		\$1,338,715	\$788,481	\$546,103		\$1,334,584		\$137,277
Grand Total	\$1,068,467	\$5,743,458	\$2,400	\$5,745,858	\$949,603	\$4,349,043		\$5,298,646		\$1,515,679

**ALL FUNDS
FTE EMPLOYEE DATA**

UNIT	Montana State University - Northern				
	ACTUAL 2023	PER- CENT	BUDGETED FY 2024	PER- CENT	INCR. (DECR.)
CURRENT UNRESTRICTED FUND:					
Contract Faculty (AY/FY)	56.32	40%	62.82	39%	11.53%
Contract Administrative	4.34	3%	4.70	3%	8.29%
Contract Professional	34.86	25%	42.66	27%	22.39%
Classified	36.18	25%	41.85	26%	15.67%
Graduate Teaching & Research Assistants (GTA & GRA)	0.00	0%	0.00	0%	0.00%
Part-Time and Other	10.36	7%	7.10	4%	-31.44%
TOTAL	142.07	100%	159.14	100%	12.02%
CURRENT UNRESTRICTED (MOTORCYCLE SAFETY):					
Contract Faculty (AY/FY)	1.02	33%	1.00	32%	-1.51%
Contract Administrative	0.00	0%	0.00	0%	0.00%
Contract Professional	1.60	52%	1.60	52%	0.00%
Classified	0.48	15%	0.50	16%	4.40%
Graduate Teaching & Research Assistants (GTA & GRA)	0.00	0%	0.00	0%	0.00%
Part-Time and Other	0.00	0%	0.00	0%	0.00%
TOTAL	3.09	100%	3.10	100%	0.19%
RESTRICTED:					
Contract Faculty (AY/FY)	0.55	3%	0.00	0%	-100.00%
Contract Administrative	0.00	0%	0.00	0%	0.00%
Contract Professional	8.56	53%	8.13	58%	-5.07%
Classified	1.47	9%	0.80	6%	-45.62%
Graduate Teaching & Research Assistants (GTA & GRA)	0.00	0%	0.00	0%	0.00%
Part-Time and Other	5.51	34%	4.98	36%	-9.54%
TOTAL	16.09	100%	13.91	100%	-13.55%
DESIGNATED:					
Contract Faculty (AY/FY)	0.01	0%	0.00	0%	-100.00%
Contract Administrative	0.30	3%	0.30	4%	-0.22%
Contract Professional	3.81	37%	3.90	49%	2.38%
Classified	2.14	21%	2.21	28%	3.11%
Graduate Teaching & Research Assistants (GTA & GRA)	0.00	0%	0.00	0%	0.00%
Part-Time and Other	3.96	39%	1.59	20%	-59.80%
TOTAL	10.22	100%	8.00	100%	-21.74%
AUXILIARY:					
Contract Administrative	0.00	0%	0.00	0%	0.00%
Contract Professional	3.33	17%	4.61	23%	38.27%
Classified	9.52	49%	10.71	54%	12.46%
Graduate Teaching & Research Assistants (GTA & GRA)	0.00	0%	0.00	0%	0.00%
Part-Time and Other	6.65	34%	4.39	22%	-33.96%
TOTAL	19.50	100%	19.71	100%	1.04%
TOTAL FTE:					
Contract Faculty (AY/FY)	57.90	30%	63.82	31%	10.22%
Contract Administrative	4.64	2%	5.00	2%	7.74%
Contract Professional	52.16	27%	60.90	30%	16.75%
Classified	49.79	26%	56.07	28%	12.60%
Graduate Teaching & Research Assistants (GTA & GRA)	-	0%	-	0%	0.00%
Part-Time and Other	26.47	14%	18.06	9%	-31.76%
TOTAL	190.97	100%	203.85	100%	6.74%

*****Comments*****

Increase in current unrestricted fund was due to vacancies across the units and departments throughout FY23.

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

NAME		CODE			
Montana State University at Northern			51040		
DESCRIPTION	BOR POLICY 910.10 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	November 1999	May 2005	March 2020	March 2003	
2. Date Reserve Fund Established by Campus	FY 2011	FY 2014	FY2020	FY2019	
3. Fund Code (BANNER)	730008	730014	739700	730018	
4. Financial Summary					
Fund Balance - FYE 2022 (Actual)	304,426	1,106,640	454,815	459,458	
+ Revenues, Transfers In (Actual FY 23 YTD)	-	-	-	32,100	
- Expenditures, Transfers Out (Actual FY23 YTD)	(304,426)	(113,314)	(71,992)	-	
Fund Balance - FYE 2023 (Actual)	-	993,327	382,823	491,558	
+ Revenues, Transfers In (Projected FY24)	-	35,000	-	-	
- Expenditures, Transfers Out (Projected FY24)	-	(250,000)	-	(260,000)	
Fund Balance - FYE 2024 (Projected)	-	778,327	382,823	231,558	
5. Required Reports					
a. Is a long-term deferred maintenance and equipment/fixed asset plan on file with OCHE?					
b. Has the required annual business plan for FY23 been submitted and approved by OCHE?					
c. Has the required documentation for the FY24 transfers out of this reserve fund been submitted to OCHE?					

NOTES

**Montana State University-Northern
Negative Fund Balances Report as of June 30, 2023**

MSU – Northern has no negative fund balances to report.

**Montana State University-Northern
Negative Cash Report as of June 30, 2023**

MSU- Northern had no negative cash balances in its SABHRS fund group totals.

REPORT ON OUTSTANDING INDEBTEDNESS

Campus: Montana State University - Northern

Date: June 30, 2023

		JUNE 30, 2022 BALANCE	June 30, 2023 BALANCE	PERCENT CHANGE FY21 TO FY22
State Building Energy Conservation Program (SBECP)				
SBECP Loans	Various energy savings projects for state-funded buildings	\$ 666,552	\$ 602,750	-10%
Total Outstanding Debt Principal Balance at June 30, 2023			<u>\$ 602,750</u>	