

Montana University System – Summary

Schedules listed below represent net revenue and expenditures

Schedule 1 [MUS FY24 All Funds Summary](#)

Schedule 2 [State General Fund & 6-Mill Levy Support](#)

Schedule 3 [System Current Unrestricted Revenue](#)

Schedule 4 [Scholarships and Fellowships](#) | [FY24 Budget](#) | [FY23 Actuals](#)

Schedule 5 [Full Time Equivalent Employees - Current Unrestricted](#) | [FY24 Budget](#) | [FY23 Actuals](#)

Schedule 6 [Full Time Equivalent Employees - All Funds](#) | [FY24 Budget](#) | [FY23 Actuals](#)

Schedule 7 [Current Unrestricted Expenses](#) | [Ed Units](#) | [Agencies](#)

Schedule 8 [Current Unrestricted Revenue](#) | [Ed Units](#) | [Agencies](#)

**MONTANA UNIVERSITY SYSTEM
ALL FUNDS SUMMARY - EXPENDITURES
FISCAL YEAR 2024**

Agency	Actual FY 2023	Budgeted FY 2024	Dollar Change Actual 2023 to Budgeted 2024	Percent Change Actual 2023 to Budgeted 2024
Educational Units & Agencies:				
Current Operating Unrestricted	\$ 551,760,773	\$ 579,467,129	\$ 27,706,356	5%
Current Restricted	402,222,046	448,010,131	45,788,085	11%
Current Designated	225,001,934	227,620,846	2,618,912	1%
Auxiliary Enterprises	171,142,061	174,788,943	3,646,882	2%
Loan & Endowment Funds	7,255,535	5,792,270	(1,463,265)	-20%
Plant Funds	175,247,926	212,516,176	37,268,250	21%
Total	\$ 1,532,630,275	\$ 1,648,195,495	\$ 115,565,220	8%
Community Colleges:				
Current Operating Unrestricted	\$ 32,581,259	\$ 35,075,985	\$ 2,494,725	8%
Current Restricted	\$ 9,383,595	\$ 8,309,798	(1,073,797)	-11%
Current Designated	\$ 4,682,807	\$ 4,941,369	258,562	6%
Auxiliary Enterprises	\$ 6,900,457	\$ 8,862,156	1,961,699	28%
Plant Funds	\$ 1,469,118	\$ 1,449,453	(19,665)	-1%
Total	\$ 55,017,236	\$ 58,638,761	\$ 3,621,525	7%
Tribal College Assistance	\$ 1,012,875	\$ 1,018,400	\$ 5,525	1%
Office of the Commissioner:				
General Fund	\$ 16,679,088	\$ 20,446,859	\$ 3,767,771	23%
State Special Revenue	2,503,046	3,883,535	1,380,489	55%
Federal Special Revenue	13,922,962	18,439,966	4,517,004	32%
Proprietary	125,340,199	146,377,199	21,037,000	17%
Other-Private Funding	23,377,808	27,571,939	4,194,131	18%
Total	\$ 181,823,102	\$ 216,719,497	\$ 34,896,395	19%
TOTAL ALL FUNDS	\$ 1,770,483,489	\$ 1,924,572,153	\$ 154,088,665	9%

*Schedule represents net expenditures and includes transfers between funds

MONTANA UNIVERSITY SYSTEM
STATE GENERAL FUND and 6 MILL LEVY SUPPORT
FISCAL YEARS 2023 & 2024

Program	Actual FY 2023	Budgeted FY 2024	Dollar Change Actual 2023 to Budgeted 2024	Percent Change Actual 2023 to Budgeted 2024
Administration	\$ 3,579,895	\$ 3,970,845	\$ 390,950	11%
Administration - OTO's	550,000	3,450,000	2,900,000	527%
Student Assistance	12,116,183	12,695,729	579,546	5%
Community Colleges	13,613,698	16,151,492	2,537,794	19%
Minority Achievement	146,998	148,155	1,157	1%
Workforce Development - Perkins Admin State Match	103,944	107,878	3,934	4%
Educational Units-General Fund	182,732,455	182,165,813	(566,642)	0%
Educational Units- 6 mill levy	23,147,266	33,047,266	9,900,000	43%
Educational Units-Performance Funding	12,560,874	15,000,000	2,439,126	19%
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)	1,888,602	1,873,216	(15,386)	-1%
Agencies	30,747,027	34,668,893	3,921,866	13%
Agencies-AES Seed Lab (OTO)	100,000	-	(100,000)	-100%
Agencies-AES Wool Lab (OTO)	55,000	-	(55,000)	-100%
Agencies - FSTS OTO	-	120,000	120,000	100%
Tribal College Assistance	1,012,875	1,018,400	5,525	1%
Board of Regents	59,098	74,252	15,154	26%
Total State Support	\$ 285,703,684	\$ 305,406,708	\$ 19,703,024	6.9%

MONTANA UNIVERSITY SYSTEM - CAMPUSES* & AGENCIES
CURRENT UNRESTRICTED REVENUES
FISCAL YEARS 2023 & 2024

Agency	Actual FY 2023	Budgeted FY 2024	Dollar Change Actual 2023 to Budgeted 2024	Percent Change Actual 2023 to Budgeted 2024
Montana State University:				
MSU - Bozeman	\$ 255,784,292	\$ 272,370,134	16,585,842	6.5%
MSU - Billings	\$ 39,860,017	\$ 41,130,080	1,270,063	3.2%
MSU - Northern	\$ 14,736,145	\$ 15,626,526	890,381	6.0%
Great Falls College - MSU	\$ 10,755,735	\$ 11,131,089	375,354	3.5%
Agricultural Experiment Station	\$ 17,751,229	\$ 19,753,085	2,001,856	11.3%
Extension Service	\$ 6,999,117	\$ 7,667,245	668,128	9.5%
Fire Services Training School	\$ 855,396	\$ 1,370,882	515,486	60.3%
Montana State University Subtotal	<u>\$ 346,741,931</u>	<u>\$ 369,049,041</u>	<u>\$ 22,307,110</u>	6.4%
University of Montana:				
UM - Missoula	\$ 138,266,447	\$ 139,896,178	1,629,731	1.2%
Montana Tech	\$ 28,809,209	\$ 29,091,350	282,141	1.0%
UM - Western	\$ 15,375,483	\$ 15,977,555	602,072	3.9%
Helena College - UM	\$ 8,606,394	\$ 8,203,560	(402,834)	-4.7%
Bureau of Mines	\$ 5,684,192	\$ 6,474,719	790,527	13.9%
Forestry Conservation and Exp. Station	\$ 1,421,870	\$ 1,499,937	78,067	5.5%
University of Montana Subtotal	<u>\$ 198,163,595</u>	<u>\$ 201,143,299</u>	<u>\$ 2,979,704</u>	2%
Community Colleges:				
Dawson	\$ 5,111,543	\$ 5,057,074	(54,469)	-1.1%
Flathead Valley	\$ 20,312,543	\$ 22,123,924	1,811,381	8.9%
Miles	\$ 7,083,488	\$ 7,803,026	719,538	10.2%
Bitterroot Valley	\$ 245,624	\$ 175,825	(69,799)	-28.4%
Community Colleges Subtotal	<u>\$ 32,753,198</u>	<u>\$ 35,159,849</u>	<u>\$ 2,406,651</u>	7.3%
TOTAL CAMPUSES & AGENCIES	<u>\$ 577,658,724</u>	<u>\$ 605,352,189</u>	<u>\$ 27,693,465</u>	4.8%

*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 2024 BUDGETED**

	MSU SUMMARY	UM SUMMARY	SYSTEM SUMMARY
	DOLLAR AMOUNT	DOLLAR AMOUNT	DOLLAR AMOUNT
Campus Discretionary Waivers			
Undergraduate			
Resident Tuition Waiver	456,733	3,797,628	4,254,361
Non-Resident Tuition Waiver	37,678,750	11,568,269	49,247,019
Custodial Student	-	-	-
Senior Citizens	78,804	44,481	123,285
Total Undergraduate	\$38,214,287	\$ 15,410,378	\$ 53,624,665
Graduate			
Resident Tuition Waiver	1,164,535	2,316,610	3,481,145
Non-Resident Tuition Waiver	1,682,099	1,452,310	3,134,409
GTA/GRA Waiver	-	-	-
Total Graduate	\$2,846,634	\$ 3,768,920	\$ 6,615,554
Athletic			
Resident Tuition Waiver	1,122,970	1,678,170	2,801,140
Non-Resident Tuition Waiver	4,821,478	3,081,856	7,903,334
Total Athletic	\$ 5,944,448	\$ 4,760,026	\$ 10,704,474
Other			
Other Tuition Waivers	-	845,338	845,338
Scholarships & Fellowships	4,969,988	676,951	5,646,939
Yellow Ribbon Program	3,441	56,853	60,294
Total Other	\$4,973,429	\$ 1,579,142	\$ 6,552,571
Board of Regents Designated			
Waivers and Scholarships			
American Indian Waiver	1,752,826	1,093,086	2,845,912
Employee Waiver	636,584	129,766	766,350
Dependent Waiver	536,566	320,950	857,516
Veteran	20,641	16,119	36,760
Peace & Fire Orphans	3,737	4,500	8,237
War Orphans/Prisoners of War	-	-	-
September 11, 2001 Victim	-	-	-
Community College Honor	65,916	55,150	121,066
MUS High School Honor	2,910,307	1,218,907	4,129,214
MT National Guard	295,000	113,940	408,940
National Merit	-	2,987	2,987
Total Waivers and Scholarships	\$ 6,221,577	\$ 2,955,405	\$ 9,176,982
Total Tuition Waived	\$58,200,375	\$ 28,473,871	\$ 86,674,246

*Amounts may not be exact due to rounding

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

	MSU SUMMARY	UM SUMMARY	SYSTEM SUMMARY
	DOLLAR AMOUNT	DOLLAR AMOUNT	DOLLAR AMOUNT
Campus Discretionary Waivers			
Undergraduate			
Resident Tuition Waiver	400,722	3,091,844	3,492,566
Non-Resident Tuition Waiver	34,369,444	10,998,604	45,368,048
Custodial Student	-	-	-
Senior Citizens	70,136	32,047	102,183
Total Undergraduate	\$ 34,840,302	\$ 14,122,495	\$ 48,962,797
Graduate			
Resident Tuition Waiver	922,204	1,917,775	2,839,979
Non-Resident Tuition Waiver	1,653,833	1,094,843	2,748,676
GTA/GRA Waiver	-	-	-
Total Graduate	\$ 2,576,036	\$ 3,012,619	\$ 5,588,655
Athletic			
Resident Tuition Waiver	811,630	1,451,525	2,263,154
Non-Resident Tuition Waiver	4,155,183	2,904,507	7,059,690
Total Athletic	\$ 4,966,813	\$ 4,356,031	\$ 9,322,844
Other			
Other Tuition Waivers	1,500	750,288	751,788
Scholarships & Fellowships	4,000,143	391,656	4,391,799
Yellow Ribbon Program	2,394	49,403	51,797
Total Other	\$ 4,004,037	\$ 1,191,347	\$ 5,195,384
Board of Regents Designated			
Waivers and Scholarships			
American Indian Waiver	1,860,139	926,577	2,786,716
Employee Waiver	555,808	118,862	674,671
Dependent Waiver	433,405	264,494	697,899
Veteran	13,811	13,961	27,772
Peace & Fire Orphans	4,724	7,678	12,402
War Orphans/Prisoners of War	-	4,659	4,659
September 11, 2001 Victim	-	-	-
Community College Honor	72,291	44,122	116,412
MUS High School Honor	2,763,321	1,062,924	3,826,245
MT National Guard	308,686	145,602	454,288
National Merit	-	2,000	2,000
Total Waivers and Scholarships	\$ 6,012,185	\$ 2,590,879	\$ 8,603,064
Total Tuition Waived	\$ 52,399,373	\$ 25,273,372	\$ 77,672,745

*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 2024 BUDGETED**

	Contract Faculty	Contract Administrative	Contract Professional	Classified	GTA / GRA	Part-Time and Other	Total
Montana State University							
Bozeman	870.81	38.32	205.96	749.55	229.33	71.21	2,165.18
Billings	147.47	10.34	66.66	128.08	4.50	35.00	392.05
Northern	62.82	4.70	42.66	41.85	-	7.10	159.13
Great Falls MSU	73.20	5.00	20.00	32.40	-	3.73	134.33
Agriculture Experiment Station	63.65	0.40	26.52	52.65	18.37	2.44	164.03
Extension Service	39.36	0.48	6.88	15.37	-	1.35	63.44
Fire Services Training School	8.25	-	0.78	1.50	-	-	10.53
MSU Subtotal	1,265.56	59.24	369.46	1,021.40	252.20	120.83	3,088.69
The University of Montana							
Missoula	509.07	23.86	220.00	424.20	138.26	44.60	1,359.99
Montana Tech	133.76	8.33	40.30	70.48	9.08	9.64	271.59
Western	71.60	4.66	20.30	46.63	-	0.66	143.85
Helena College	30.00	1.00	12.41	27.73	-	0.05	71.19
Bureau of Mines	-	1.10	19.44	4.75	-	0.90	26.19
Forestry Conservation Station	6.82	-	2.31	1.08	-	0.07	10.28
UM Subtotal	751.25	38.95	314.76	574.87	147.34	55.92	1,883.09
MUS System Total	2,016.81	98.19	684.22	1,596.27	399.54	176.75	4,971.78
% of Total	41%	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 2023 ACTUAL**

	Contract Faculty	Contract Administrative	Contract Professional	Classified	GTA / GRA	Part-Time and Other	Total
Montana State University							
Bozeman	785.21	37.98	200.51	631.21	205.24	125.79	1,985.94
Billings	139.30	9.34	60.26	111.62	4.50	32.64	357.66
Northern	56.32	4.34	34.86	36.18	-	10.36	142.06
Great Falls MSU	74.00	5.00	20.00	29.40	-	4.24	132.64
Agriculture Experiment Station	37.61	0.40	24.60	47.03	13.11	3.43	126.18
Extension Service	29.79	0.49	4.99	15.44	-	1.37	52.08
Fire Services Training School	5.27	-	0.78	1.48	-	-	7.53
MSU Subtotal	1,127.50	57.55	346.00	872.36	222.85	177.83	2,804.09
The University of Montana							
Missoula	478.41	21.98	192.81	380.52	138.55	53.30	1,265.57
Montana Tech	128.58	7.88	39.74	65.28	8.84	9.69	260.01
Western	70.80	4.40	20.05	45.00	-	1.64	141.89
Helena College	29.00	1.00	12.00	25.51	-	2.00	69.51
Bureau of Mines	-	1.00	13.68	4.65	0.04	1.35	20.72
Forestry Conservation Station	6.09	-	2.10	0.95	-	0.31	9.45
UM Subtotal	712.88	36.26	280.38	521.91	147.43	68.29	1,767.15
MUS System Total	1,840.38	93.81	626.38	1,394.27	370.28	246.12	4,571.24
% of Total	40%	2%	14%	31%	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 2024 BUDGETED**

	Contract Faculty	Contract Administrative	Contract Professional	Classified	GTA / GRA	Part-Time and Other	Total
Montana State University							
Bozeman	985.26	39.46	720.60	1,390.33	591.67	684.40	4,411.72
Billings	149.50	11.50	100.32	206.10	5.43	68.28	541.13
Northern	63.82	5.00	60.90	56.07	-	18.06	203.85
Great Falls College	73.20	5.00	25.00	39.79	-	8.05	151.04
Agriculture Experiment Station	82.52	0.40	35.35	76.28	18.68	7.77	221.00
Extension Service	147.07	0.48	14.22	27.58	-	8.26	197.61
Fire Services Training School	8.25	-	0.78	1.50	-	1.72	12.25
MSU Subtotal	1,509.62	61.84	957.17	1,797.65	615.78	796.54	5,738.60
The University of Montana							
Missoula	640.12	25.00	733.72	897.13	236.96	333.68	2,866.61
Montana Tech	152.04	9.90	148.14	112.26	48.66	44.37	515.37
Western	72.60	6.75	29.00	92.51	-	16.66	217.52
Helena College	31.00	1.00	17.98	33.51	-	0.05	83.54
Bureau of Mines	-	1.10	41.26	10.75	-	3.10	56.21
Forestry Conservation Station	6.82	-	2.31	1.08	-	0.07	10.28
UM Subtotal	902.58	43.75	972.41	1,147.24	285.62	397.93	3,749.53
MUS System Total	2,412.20	105.59	1,929.58	2,944.89	901.40	1,194.47	9,488.13
% of Total	25%	1%	20%	31%	10%	13%	100%

*Amounts may not be exact due to rounding

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

	Contract Faculty	Contract Administrative	Contract Professional	Classified	GTA / GRA	Part-Time and Other	Total
Montana State University							
Bozeman	876.98	39.16	631.51	1,090.69	519.61	701.34	3,859.29
Billings	141.22	10.50	92.84	183.59	5.43	65.92	499.50
Northern	57.90	4.64	52.16	49.79	-	26.47	190.96
Great Falls College	74.00	5.00	22.00	37.02	-	9.21	147.23
Agriculture Experiment Station	54.84	0.40	30.36	62.46	15.94	15.95	179.95
Extension Service	111.94	0.49	11.56	27.02	-	12.57	163.58
Fire Services Training School	5.27	-	0.78	1.48	-	0.88	8.41
MSU Subtotal	1,322.15	60.19	841.21	1,452.05	540.98	832.34	5,048.92
The University of Montana							
Missoula	597.61	24.17	687.37	737.66	214.71	389.15	2,650.67
Montana Tech	138.13	8.55	133.75	100.09	32.32	38.68	451.52
Western	72.80	6.74	27.31	89.58	-	16.10	212.53
Helena College	29.00	1.00	20.00	31.51	-	2.00	83.51
Bureau of Mines	-	1.00	34.75	9.40	1.00	3.49	49.64
Forestry Conservation Station	6.09		2.10	0.95	-	0.31	9.45
UM Subtotal	843.63	41.46	905.28	969.19	248.03	449.73	3,457.32
MUS System Total	2,165.78	101.65	1,746.49	2,421.24	789.01	1,282.07	8,506.24
% of Total	25%	1%	21%	28%	9%	15%	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
 FY23 Actuals to FY24 Budgeted
 Chart of Accounts: All
 Reporting Units: All

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	\$153,171,511	28.05%	\$170,736,936	29.95%	11.47%	Net/Gross Tuition Net	
		Contract Administrat..	611ADM	\$14,856,910	2.72%	\$15,823,164	2.78%	6.50%		
			Classified	611CLS	\$74,565,990	13.66%	\$87,280,551	15.31%		17.05%
			Graduate Assistan..	611GST	\$12,824,352	2.35%	\$13,233,417	2.32%		3.19%
			Contract Professio..	611PRF	\$48,227,704	8.83%	\$52,382,241	9.19%		8.61%
			Other Salaries	612OTS	\$5,844,998	1.07%	\$5,244,819	0.92%		-10.27%
			Other Compensati..	6130TC	\$5,506,382	1.01%	\$2,454,541	0.43%		-55.42%
			Subcategory Total		\$314,997,847	57.69%	\$347,155,669	60.90%		10.21%
		Benefits	Employee Benefits	614BEN	\$104,335,496	19.11%	\$113,305,863	19.88%		8.60%
			Other Benefits	6190TB	\$14,610	0.00%				
			Termination Benef..	615TRB	\$222,390	0.04%	\$160,000	0.03%		-28.05%
			Termination Pay	615TRP	\$4,307,261	0.79%	\$1,441,628	0.25%		-66.53%
			Subcategory Total		\$108,879,757	19.94%	\$114,907,491	20.16%		5.54%
			Category Total		\$423,877,604	77.63%	\$462,063,160	81.05%		9.01%
Operating Expenses	Operating Expenses	Communications	623COM	\$3,118,526	0.57%	\$2,869,728	0.50%	-7.98%	Reporting Units All	
		Contracted Services	621SRV	\$26,631,254	4.88%	\$22,795,710	4.00%	-14.40%		
			Cost of Goods Sold	629CGS	\$4,347	0.00%	\$0	0.00%		-100.00%
			Other	6280TH	(\$13,624,661)	-2.50%	(\$13,597,335)	-2.39%		-0.20%
			Rent	625RNT	\$6,635,719	1.22%	\$6,842,677	1.20%		3.12%
			Repairs & Mainten..	627MNT	\$22,382,789	4.10%	\$22,982,153	4.03%		2.68%
			Sponsored Progra..	690IDC	\$0	0.00%				
			Supplies	622SUP	\$20,012,174	3.66%	\$18,777,034	3.29%		-6.17%
			Travel	624TRV	\$4,809,366	0.88%	\$4,991,125	0.88%		3.78%
			Utilities	626UTL	\$12,238,425	2.24%	\$12,458,368	2.19%		1.80%
			Waivers & Scholar..	628WAV	\$4,391,799	0.80%	\$5,646,939	0.99%		28.58%
			Subcategory Total		\$86,599,738	15.86%	\$83,766,399	14.69%		-3.27%
			Category Total		\$86,599,738	15.86%	\$83,766,399	14.69%		-3.27%
	Capital and Transfers	Capital	Capital Building	643CBL	\$14	0.00%	\$0	0.00%		-100.00%
Capital Equipment			631CEQ	\$3,497,238	0.64%	\$1,462,674	0.26%	-58.18%		
			Capital Land	641CLN	\$0	0.00%				
			Capital Other Impr..	645COI	\$19,986	0.00%				
			Debt Service	650DBT	\$1,105,549	0.20%	\$995,695	0.17%	-9.94%	
			Subcategory Total		\$4,622,787	0.85%	\$2,458,369	0.43%	-46.82%	
		Transfers	Intra-Entity Exp-Ex..	689XFR	\$123,000	0.02%				
			Mandatory Transf..	687MXF	\$812,336	0.15%	\$748,067	0.13%	-7.91%	
			NonMandatory Tra..	688NXF	\$30,015,203	5.50%	\$21,029,846	3.69%	-29.94%	
			Subcategory Total		\$30,950,539	5.67%	\$21,777,913	3.82%	-29.64%	
		Category Total		\$35,573,326	6.51%	\$24,236,282	4.25%	-31.87%		
Total Expenses				\$546,050,668	100.00%	\$570,065,840	100.00%	4.40%		

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

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	\$145,486,508	28.35%	\$160,713,118	30.13%	10.47%		
		Contract Administrat..	611ADM	\$14,540,297	2.83%	\$15,484,267	2.90%	6.49%		
		Classified	611CLS	\$70,776,929	13.79%	\$82,825,985	15.53%	17.02%		
			Graduate Assistan..	611GST	\$12,296,415	2.40%	\$12,587,448	2.36%	2.37%	
			Contract Professio..	611PRF	\$43,906,824	8.56%	\$46,841,265	8.78%	6.68%	
			Other Salaries	612OTS	\$5,603,251	1.09%	\$5,070,265	0.95%	-9.51%	
			Other Compensati..	613OTC	\$5,070,756	0.99%	\$2,397,048	0.45%	-52.73%	
			Subcategory Total		\$297,680,979	58.01%	\$325,919,397	61.10%	9.49%	
		Benefits	Employee Benefits	614BEN	\$97,878,979	19.07%	\$105,335,757	19.75%	7.62%	
			Other Benefits	619OTB	\$14,610	0.00%				
			Termination Benef..	615TRB	\$222,390	0.04%	\$160,000	0.03%	-28.05%	
			Termination Pay	615TRP	\$4,108,511	0.80%	\$1,421,712	0.27%	-65.40%	
			Subcategory Total		\$102,224,490	19.92%	\$106,917,469	20.04%	4.59%	
			Category Total		\$399,905,469	77.93%	\$432,836,866	81.14%	8.23%	
	Operating Expenses	Operating Expenses	Communications	623COM	\$2,862,349	0.56%	\$2,606,691	0.49%	-8.93%	
Contracted Services			621SRV	\$25,717,591	5.01%	\$21,902,672	4.11%	-14.83%		
Cost of Goods Sold			629CGS	(\$1)	-0.00%	\$0	0.00%	-100.00%		
Other			628OTH	(\$15,837,194)	-3.09%	(\$15,737,055)	-2.95%	-0.63%		
Rent			625RNT	\$6,445,132	1.26%	\$6,727,100	1.26%	4.37%		
Repairs & Mainten..			627MNT	\$21,704,647	4.23%	\$21,789,758	4.08%	0.39%		
Sponsored Progra..			690IDC	\$0	0.00%					
Supplies			622SUP	\$18,607,094	3.63%	\$17,184,496	3.22%	-7.65%		
Travel			624TRV	\$4,246,212	0.83%	\$4,337,064	0.81%	2.14%		
Utilities			626UTL	\$11,956,079	2.33%	\$12,192,787	2.29%	1.98%		
Waivers & Scholar..			628WAV	\$4,390,052	0.86%	\$5,646,939	1.06%	28.63%		
				Subcategory Total		\$80,091,961	15.61%	\$76,650,451	14.37%	-4.30%
				Category Total		\$80,091,961	15.61%	\$76,650,451	14.37%	-4.30%
Capital and Transfers	Capital	Capital Building	643CBL	\$14	0.00%	\$0	0.00%	-100.00%		
		Capital Equipment	631CEQ	\$2,643,778	0.52%	\$1,168,292	0.22%	-55.81%		
		Capital Land	641CLN	\$0	0.00%					
		Capital Other Impr..	645COI	\$19,986	0.00%					
		Debt Service	650DBT	\$1,080,121	0.21%	\$993,220	0.19%	-8.05%		
			Subcategory Total		\$3,743,899	0.73%	\$2,161,512	0.41%	-42.27%	
		Transfers	Intra-Entity Exp-Ex..	689XFR	\$123,000	0.02%				
			Mandatory Transf..	687MXF	\$812,336	0.16%	\$748,067	0.14%	-7.91%	
	NonMandatory Tra..		688NXF	\$28,483,865	5.55%	\$21,029,576	3.94%	-26.17%		
		Subcategory Total		\$29,419,201	5.73%	\$21,777,643	4.08%	-25.97%		
		Category Total		\$33,163,100	6.46%	\$23,939,155	4.49%	-27.81%		
Total Expenses				\$513,160,530	100.00%	\$533,426,472	100.00%	3.95%		

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

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	\$7,685,003	23.37%	\$10,023,818	27.36%	30.43%	Net/Gross Tuition Net	
		Contract Administrat..	611ADM	\$316,614	0.96%	\$338,897	0.92%	7.04%		
		Classified	611CLS	\$3,789,061	11.52%	\$4,454,565	12.16%	17.56%		
		Graduate Assistan..	611GST	\$527,937	1.61%	\$645,969	1.76%	22.36%		
		Contract Professio..	611PRF	\$4,320,880	13.14%	\$5,540,976	15.12%	28.24%		
		Other Salaries	612OTS	\$241,747	0.74%	\$174,554	0.48%	-27.79%		
		Other Compensati..	613OTC	\$435,626	1.32%	\$57,492	0.16%	-86.80%		
	Subcategory Total			\$17,316,868	52.65%	\$21,236,271	57.96%	22.63%		Chart of Accounts
	Benefits	Employee Benefits	614BEN	\$6,456,517	19.63%	\$7,970,106	21.75%	23.44%		<input checked="" type="checkbox"/> MSU
		Termination Benef..	615TRB	\$0	0.00%					<input checked="" type="checkbox"/> UM
Termination Pay		615TRP	\$198,750	0.60%	\$19,916	0.05%	-89.98%	Ed Units or Agencies		
Subcategory Total			\$6,655,267	20.23%	\$7,990,022	21.81%	20.06%	<input checked="" type="checkbox"/> Agencies		
Category Total			\$23,972,135	72.89%	\$29,226,293	79.77%	21.92%	<input type="checkbox"/> Ed Units		
Operating Expenses	Operating Expenses	Communications	623COM	\$256,177	0.78%	\$263,037	0.72%	2.68%	Reporting Units	
		Contracted Services	621SRV	\$913,663	2.78%	\$893,038	2.44%	-2.26%	Fund	
		Cost of Goods Sold	629CGS	\$4,349	0.01%	\$0	0.00%	-100.00%	All	
		Other	6280TH	\$2,212,533	6.73%	\$2,139,720	5.84%	-3.29%	Org	
		Rent	625RNT	\$190,587	0.58%	\$115,577	0.32%	-39.36%	All	
		Repairs & Mainten..	627MNT	\$678,142	2.06%	\$1,192,396	3.25%	75.83%	Account	
		Supplies	622SUP	\$1,405,079	4.27%	\$1,592,538	4.35%	13.34%	All	
		Travel	624TRV	\$563,154	1.71%	\$654,061	1.79%	16.14%	Program	
		Utilities	626UTL	\$282,346	0.86%	\$265,581	0.72%	-5.94%	All	
		Waivers & Scholar..	628WAV	\$1,747	0.01%	\$0	0.00%	-100.00%	Activity	
Subcategory Total			\$6,507,776	19.79%	\$7,115,948	19.42%	9.35%	All		
Category Total			\$6,507,776	19.79%	\$7,115,948	19.42%	9.35%	Location		
Capital and Transfers	Capital	Capital Equipment	631CEQ	\$853,460	2.59%	\$294,382	0.80%	-65.51%	All	
		Debt Service	650DBT	\$25,428	0.08%	\$2,474	0.01%	-90.27%	Fund Type	
	Subcategory Total			\$878,888	2.67%	\$296,857	0.81%	-66.22%	All	
	Transfers	NonMandatory Tra..	688NXF	\$1,531,338	4.66%	\$270	0.00%	-99.98%	Account Type	
Subcategory Total			\$1,531,338	4.66%	\$270	0.00%	-99.98%	All		
Category Total			\$2,410,226	7.33%	\$297,127	0.81%	-87.67%			
Total Expenses				\$32,890,137	100.00%	\$36,639,368	100.00%	11.40%		

Montana University System
Current Unrestricted Revenue
FY23 Actuals to FY24 Budgeted

Fiscal Year
23

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

Chart of Accounts: All

Period
14

Reporting Units: Extension Service, Fire Services Training School, Ag Experiment Station and 10 more

FY Comparison
Next FY

Category	Accounts	Level 1 Acct Code	Actual FY23	% of Total	Budget FY24	% of Total Budget	% Change	
Tuition and Fees*	Admissions Fees	515ADM	\$675,589	0.12%	\$644,110	0.11%	-4.66%	Net/Gross Tuition Net
	Non resident Tuition	505NON	\$144,725,533	26.56%	\$158,329,506	27.77%	9.40%	
	Other Tuition & Fees	507OTH	\$369,035	0.07%	\$369,321	0.06%	0.08%	Chart of Accounts <input checked="" type="checkbox"/> MSU <input checked="" type="checkbox"/> UM
	Program Tuition & Fees	520PRG	\$11,014,834	2.02%	\$12,637,307	2.22%	14.73%	
	Registration Fee	515REG	\$2,247,426	0.41%	\$2,234,873	0.39%	-0.56%	
	Resident Tuition	500RES	\$83,724,403	15.36%	\$83,278,331	14.61%	-0.53%	
	WUE Tuition	505WUE	\$27,391,053	5.03%	\$30,316,636	5.32%	10.68%	
Category Total		\$270,147,873	49.58%	\$287,810,084	50.49%	6.54%	Ed Units or Agencies <input checked="" type="checkbox"/> Agencies <input checked="" type="checkbox"/> Ed Units	
State Allocations	Hi Ed General Fund Reven..	555GEN	\$223,985,643	41.11%	\$228,557,963	40.09%	2.04%	Reporting Units All
	Hi Ed Millage Revenue	555MIL	\$23,147,265	4.25%	\$33,047,266	5.80%	42.77%	
	MUS Retirement Plan	555SPE	\$1,885,417	0.35%	\$1,996,583	0.35%	5.90%	
	Other OCHE/State Funding	555SPE	\$6,078,097	1.12%	\$1,768,702	0.31%	-70.90%	
Category Total		\$255,096,422	46.81%	\$265,370,514	46.55%	4.03%	Fund All	
Other Revenues	Auxiliary Revenue	570AUX	\$15,147	0.00%	\$8,000	0.00%	-47.18%	Org Multiple values Account All Program All Activity All Location All Fund Type All Account Type All
	Carry Forward Funds	585CAR	\$0	0.00%	\$443,625	0.08%		
	Continuing Education	535CED	\$0	0.00%				
	Course Fees	530CRS	\$41,499	0.01%	\$41,000	0.01%	-1.20%	
	F & A Cost Recovery	575FAA						
	Federal Grants & Contracts	560FGC	\$0	0.00%				
	Financial Aid	562FNA	\$259,214	0.05%	\$116,321	0.02%	-55.13%	
	Gifts & Scholarships	565GFT	\$2,357	0.00%				
	Investments	540INV	\$3,288,759	0.60%	\$2,392,537	0.42%	-27.25%	
	Mandatory Fees	525MAN	(\$165)	-0.00%	\$27,000	0.00%	-16463.64%	
	Other Revenue	580OTH	\$2,076,221	0.38%	\$299,761	0.05%	-85.56%	
	Other Student Fees	532OSF	\$937,749	0.17%	\$726,589	0.13%	-22.52%	
	Sales & Service	570SAS	\$23,532	0.00%	\$15,000	0.00%	-36.26%	
	State Grants & Contracts	560SGC	\$1,076,147	0.20%	\$1,102,116	0.19%	2.41%	
	Category Total		\$7,720,460	1.42%	\$5,171,949	0.91%	-33.01%	
Transfers	Non Mandatory Transfer In	557NMX	\$11,940,769	2.19%	\$11,713,292	2.05%	-1.91%	Fund Type All
	Category Total		\$11,940,769	2.19%	\$11,713,292	2.05%	-1.91%	
Null	CARES Act Ed Stabilizatio..	556CAR						Account Type All
	Category Total							
Total Revenue			\$544,905,525	100.00%	\$570,065,840	100.00%	4.62%	

* 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: All

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	\$675,589	0.13%	\$644,110	0.12%	-4.66%	Net/Gross Tuition Net
	Non resident Tuition	505NON	\$144,725,533	28.26%	\$158,329,506	29.68%	9.40%	
	Other Tuition & Fees	507OTH	\$369,035	0.07%	\$369,321	0.07%	0.08%	
	Program Tuition & Fees	520PRG	\$11,014,834	2.15%	\$12,637,307	2.37%	14.73%	
	Registration Fee	515REG	\$2,247,426	0.44%	\$2,234,873	0.42%	-0.56%	
	Resident Tuition	500RES	\$83,724,403	16.35%	\$83,278,331	15.61%	-0.53%	
	WUE Tuition	505WUE	\$27,391,053	5.35%	\$30,316,636	5.68%	10.68%	
Category Total			\$270,147,873	52.74%	\$287,810,084	53.95%	6.54%	
State Allocations	Hi Ed General Fund Reven..	555GEN	\$192,161,148	37.52%	\$193,085,675	36.20%	0.48%	Ed Units or Agencies <input type="checkbox"/> Agencies <input checked="" type="checkbox"/> Ed Units
	Hi Ed Millage Revenue	555MIL	\$23,147,265	4.52%	\$33,047,266	6.20%	42.77%	
	MUS Retirement Plan	555SPE	\$1,774,062	0.35%	\$1,873,216	0.35%	5.59%	
	Other OCHE/State Funding	555SPE	\$5,623,097	1.10%	\$1,348,702	0.25%	-76.01%	
Category Total			\$222,705,572	43.48%	\$229,354,859	43.00%	2.99%	Reporting Units All
Other Revenues	Auxiliary Revenue	570AUX	\$15,147	0.00%	\$8,000	0.00%	-47.18%	Fund All Org Multiple values Account All Program All Activity All Location All Fund Type All Account Type All
	Carry Forward Funds	585CAR	\$0	0.00%				
	Continuing Education	535CED	\$0	0.00%				
	Course Fees	530CRS	\$41,499	0.01%	\$41,000	0.01%	-1.20%	
	F & A Cost Recovery	575FAA						
	Federal Grants & Contracts	560FGC	\$0	0.00%				
	Financial Aid	562FNA	\$259,214	0.05%	\$116,321	0.02%	-55.13%	
	Gifts & Scholarships	565GFT	\$2,357	0.00%				
	Investments	540INV	\$3,088,980	0.60%	\$2,359,037	0.44%	-23.63%	
	Mandatory Fees	525MAN	(\$165)	-0.00%	\$27,000	0.01%	-16463.64%	
	Other Revenue	580OTH	\$2,065,765	0.40%	\$299,761	0.06%	-85.49%	
	Other Student Fees	532OSF	\$937,749	0.18%	\$726,589	0.14%	-22.52%	
	Sales & Service	570SAS	\$5,100	0.00%	\$0	0.00%	-100.00%	
	State Grants & Contracts	560SGC	\$1,076,147	0.21%	\$1,102,116	0.21%	2.41%	
	Category Total			\$7,491,793	1.46%	\$4,679,824	0.88%	
Transfers	Non Mandatory Transfer In	557NMX	\$11,848,483	2.31%	\$11,581,704	2.17%	-2.25%	
	Category Total			\$11,848,483	2.31%	\$11,581,704	2.17%	-2.25%
Null	CARES Act Ed Stabilizatio..	556CAR						
	Category Total							
Total Revenue			\$512,193,721	100.00%	\$533,426,472	100.00%	4.15%	

* 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: All

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	
State Allocations	Hi Ed General Fund Revenue	555GEN	\$31,824,495	97.29%	\$35,472,288	96.81%	11.46%	Net/Gross Tuition Net
	MUS Retirement Plan	555SPE	\$111,355	0.34%	\$123,367	0.34%	10.79%	Chart of Accounts
	Other OCHE/State Funding	555SPE	\$455,000	1.39%	\$420,000	1.15%	-7.69%	<input checked="" type="checkbox"/> MSU <input checked="" type="checkbox"/> UM
	Category Total		\$32,390,850	99.02%	\$36,015,655	98.30%	11.19%	Ed Units or Agencies <input checked="" type="checkbox"/> Agencies <input type="checkbox"/> Ed Units
Other Revenues	Carry Forward Funds	585CAR	\$0	0.00%	\$443,625	1.21%		Reporting Units All
	Investments	540INV	\$199,780	0.61%	\$33,500	0.09%	-83.23%	Fund All
	Other Revenue	5800TH	\$10,456	0.03%				Org All
	Sales & Service	570SAS	\$18,432	0.06%	\$15,000	0.04%	-18.62%	Account All
	Category Total		\$228,668	0.70%	\$492,125	1.34%	115.21%	Program All
Transfers	Non Mandatory Transfer In	557NMX	\$92,286	0.28%	\$131,588	0.36%	42.59%	Activity All
	Category Total		\$92,286	0.28%	\$131,588	0.36%	42.59%	Location All
Total Revenue			\$32,711,803	100.00%	\$36,639,368	100.00%	12.01%	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.