

Montana State University Northern

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Montana State University-Northern
ALL FUNDS SUBJECT TO BOARD OF REGENTS APPROVAL
FISCAL YEAR 2027

Campus/Agency	Actual FY 2026	Budgeted FY 2027	Dollar Change Actual 2026 to Budgeted 2027	Percent Change Actual 2026 to Budgeted 2027
Montana State University-Northern				
Current Operating Unrestricted	\$ 16,412,302	\$ 17,751,309	1,339,007	8%
Current Restricted	5,346,025	5,609,837	263,812	5%
Current Designated	2,629,817	2,595,163	(34,654)	-1%
Auxiliary Enterprises	3,079,071	3,503,219	424,148	14%
Loan & Endowment Funds	56,852	49,354	(7,498)	-13%
Plant Funds	318,133	1,651,243	1,333,110	419%
TOTAL ALL FUNDS	\$ 27,842,200	\$ 31,160,125	\$ 3,317,925	12%

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

Fiscal Year
26

Period
14

FY Comparison
Next FY

Category	Accounts	Level 1 Acct Code	Actual FY26	% of Total	Budget FY27	% of Total Budget	% Change	
Tuition and Fees*	Admissions Fees	515ADM	(\$14)	-0.00%	\$25	0.00%	-278.57%	Net/Gross Tuition Net
	Non resident Tuition	505NON	(\$233,609)	-1.40%	\$20,433	0.12%	-108.75%	
	Program Tuition & Fees	520PRG	\$42,240	0.25%	\$44,457	0.25%	5.25%	Chart of Accounts
	Registration Fee	515REG	\$52,221	0.31%	\$51,209	0.29%	-1.94%	☒ MSU
	Resident Tuition	500RES	\$2,714,959	16.29%	\$2,864,462	16.14%	5.51%	☒ UM
	WUE Tuition	505WUE	\$701,901	4.21%	\$726,000	4.09%	3.43%	Ed Units or Agencies
	Category Total		\$3,277,697	19.67%	\$3,706,587	20.88%	13.09%	☒ Agencies
State Allocations	Hi Ed General Fund Reven..	555GEN	\$10,014,038	60.10%	\$10,357,949	58.35%	3.43%	☒ Ed Units
	Hi Ed Millage Revenue	555MIL	\$2,145,855	12.88%	\$2,173,336	12.24%	1.28%	Reporting Units
	MUS Retirement Plan	555SPE	\$52,941	0.32%	\$45,672	0.26%	-13.73%	MSU-Northern
	Other OCHE/State Funding	555SPE	\$574,043	3.45%	\$201,648	1.14%	-64.87%	Fund
	Category Total		\$12,786,877	76.74%	\$12,778,605	71.99%	-0.06%	All
Other Revenues	Carry Forward Funds	585CAR			\$283,977	1.60%		Account
	Financial Aid	562FNA	\$7,692	0.05%	\$8,000	0.05%	4.00%	All
	Investments	540INV	\$255,996	1.54%	\$230,000	1.30%	-10.15%	Program
	Other Revenue	580OTH	\$9,289	0.06%	\$1,350	0.01%	-85.47%	All
	Other Student Fees	532OSF	\$18,662	0.11%	\$16,500	0.09%	-11.59%	Activity
	Category Total		\$291,639	1.75%	\$539,827	3.04%	85.10%	All
Transfers	Non Mandatory Transfer In	557NMX	\$306,130	1.84%	\$726,290	4.09%	137.25%	Location
	Category Total		\$306,130	1.84%	\$726,290	4.09%	137.25%	All
Total Revenue			\$16,662,344	100.00%	\$17,751,309	100.00%	6.54%	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 Wiavers cannot be definitively assigned to resident/non resident tuition. Account code 62820T totals are deducted from resident tuition totals, while 62820G and 62820H are removed from non resident tuition. Cash scholarships under account code 62828 are not subtracted from tuition totals under the Net Tuition method.

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

Montana University System
Current Unrestricted Expenditures
FY26 Actuals to FY27 Budgeted
Chart of Accounts: All
Reporting Units: MSU-Northern

Fiscal Year
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Period
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FY Comparison
Next FY

Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY26	% of Total	Budget FY27	% of Total Budget	% Change	
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$4,368,842	26.62%	\$4,771,695	26.88%	9.22%	Net/Gross Tuition Net
		Contract Administrat..	611ADM	\$668,554	4.07%	\$716,688	4.04%	7.20%	
		Classified	611CLS	\$1,848,848	11.27%	\$2,086,348	11.75%	12.85%	Chart of Accounts
		Contract Professio..	611PRF	\$2,050,334	12.49%	\$2,153,426	12.13%	5.03%	
		Other Salaries	612OTS	\$147,133	0.90%	\$120,940	0.68%	-17.80%	☐ MSU ☒ UM
		Other Compensati..	613OTC	\$7,277	0.04%	\$9,410	0.05%	29.30%	
		Subcategory Total		\$9,090,988	55.39%	\$9,858,506	55.54%	8.44%	Ed Units or Agencies
	Benefits	Employee Benefits	614BEN	\$3,264,782	19.89%	\$3,624,148	20.42%	11.01%	
		Termination Benef..	615TRB			\$235,262	1.33%		☒ Agencies ☒ Ed Units
		Termination Pay	615TRP	\$60,460	0.37%	\$114,738	0.65%	89.78%	
		Subcategory Total		\$3,325,242	20.26%	\$3,974,148	22.39%	19.51%	Reporting Units MSU-Northern
	Category Total			\$12,416,230	75.65%	\$13,832,654	77.92%	11.41%	
Operating Expenses	Operating Expenses	Communications	623COM	\$110,282	0.67%	\$113,200	0.64%	2.65%	Fund All
		Contracted Services	621SRV	\$399,224	2.43%	\$502,608	2.83%	25.90%	
		Other	628OTH	\$209,777	1.28%	\$359,866	2.03%	71.55%	Org All
		Rent	625RNT	\$3,647	0.02%	\$5,370	0.03%	47.24%	
		Repairs & Mainten..	627MNT	\$355,176	2.16%	\$360,325	2.03%	1.45%	Account All
		Supplies	622SUP	\$423,118	2.58%	\$663,925	3.74%	56.91%	
		Travel	624TRV	\$660,407	4.02%	\$632,210	3.56%	-4.27%	Program All
		Utilities	626UTL	\$449,961	2.74%	\$516,770	2.91%	14.85%	
		Waivers & Scholar..	628WAV	\$254,101	1.55%	\$260,000	1.46%	2.32%	Activity All
		Subcategory Total		\$2,865,692	17.46%	\$3,414,274	19.23%	19.14%	
	Category Total			\$2,865,692	17.46%	\$3,414,274	19.23%	19.14%	
Capital and Transfers	Capital	Capital Equipment	631CEQ	\$62,751	0.38%	\$72,000	0.41%	14.74%	Location All
		Debt Service	650DBT	\$67,680	0.41%	\$52,521	0.30%	-22.40%	
		Subcategory Total		\$130,430	0.79%	\$124,521	0.70%	-4.53%	Fund Type All
	Transfers	NonMandatory Tra..	688NXF	\$999,950	6.09%	\$379,860	2.14%	-62.01%	
		Subcategory Total		\$999,950	6.09%	\$379,860	2.14%	-62.01%	Account Type All
	Category Total			\$1,130,381	6.89%	\$504,381	2.84%	-55.38%	
Total Expenses				\$16,412,302	100.00%	\$17,751,309	100.00%	8.16%	

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

Montana University System
Current Unrestricted Expenditures
FY26 Actuals to FY27 Budgeted
Chart of Accounts: All
Reporting Units: MSU-Northern

Fiscal Year
26

Period
14

FY Comparison
Next FY

Reporting Units and Subcategories								FY Comparison Next FY	
Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY26	% of Total	Budget FY27	% of Total Budget	% Change	
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$4,278,064	68.07%	\$4,661,695	67.76%	8.97%	Net/Gross Tuition Net
		Classified	611CLS	\$1,053	0.02%				Chart of Accounts ☐ MSU ☒ UM
		Contract Professio..	611PRF	\$40,021	0.64%	\$0	0.00%	-100.00%	
		Other Salaries	612OTS	\$797	0.01%	\$750	0.01%	-5.90%	Ed Units or Agencies ☒ Agencies ☒ Ed Units
		Other Compensati..	613OTC	\$2,414	0.04%	\$2,405	0.03%	-0.38%	
		Subcategory Total		\$4,322,350	68.77%	\$4,664,850	67.81%	7.92%	Reporting Units MSU-Northern
	Benefits	Employee Benefits	614BEN	\$1,469,221	23.38%	\$1,647,850	23.95%	12.16%	
		Termination Pay	615TRP	\$18,801	0.30%				
		Subcategory Total		\$1,488,021	23.68%	\$1,647,850	23.95%	10.74%	
	Category Total			\$5,810,371	92.45%	\$6,312,700	91.76%	8.65%	
Operating Expenses	Operating Expenses	Communications	623COM	\$19,569	0.31%	\$18,550	0.27%	-5.21%	Fund All
		Contracted Services	621SRV	\$1,928	0.03%	\$3,494	0.05%	81.23%	Org All
		Other	628OTH	\$26,611	0.42%	\$17,803	0.26%	-33.10%	
		Rent	625RNT	\$300	0.00%	\$0	0.00%	-100.00%	Account All
		Repairs & Mainten..	627MNT	\$45,374	0.72%	\$58,725	0.85%	29.42%	
		Supplies	622SUP	\$97,483	1.55%	\$301,240	4.38%	209.02%	Program 01 Instruction
		Travel	624TRV	\$9,095	0.14%	\$19,910	0.29%	118.92%	
		Subcategory Total		\$200,360	3.19%	\$419,722	6.10%	109.48%	Activity All
	Category Total		\$200,360	3.19%	\$419,722	6.10%	109.48%		
Capital and Transfers	Capital	Capital Equipment	631CEQ	\$44,034	0.70%	\$60,000	0.87%	36.26%	Location All
		Subcategory Total		\$44,034	0.70%	\$60,000	0.87%	36.26%	Fund Type All
	Transfers	NonMandatory Tra..	688NXF	\$230,330	3.66%	\$87,240	1.27%	-62.12%	
		Subcategory Total		\$230,330	3.66%	\$87,240	1.27%	-62.12%	
	Category Total			\$274,364	4.37%	\$147,240	2.14%	-46.33%	Account Type All
Total Expenses				\$6,285,096	100.00%	\$6,879,662	100.00%	9.46%	

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

Montana University System
Current Unrestricted Expenditures
FY26 Actuals to FY27 Budgeted
Chart of Accounts: All
Reporting Units: MSU-Northern

Fiscal Year
26

Period
14

FY Comparison
Next FY

Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY26	% of Total	Budget FY27	% of Total Budget	% Change
Personal Services	Salaries and Wages	Contract Professional	611PRF	\$81,518	74.55%	\$83,269	73.58%	2.15%
		Subcategory Total		\$81,518	74.55%	\$83,269	73.58%	2.15%
	Benefits	Employee Benefits	614BEN	\$27,826	25.45%	\$28,894	25.53%	3.84%
		Subcategory Total		\$27,826	25.45%	\$28,894	25.53%	3.84%
		Category Total		\$109,343	100.00%	\$112,163	99.12%	2.58%
Operating Expenses	Operating Expenses	Supplies	622SUP			\$1,000	0.88%	
		Subcategory Total				\$1,000	0.88%	
		Category Total				\$1,000	0.88%	
Total Expenses				\$109,343	100.00%	\$113,163	100.00%	3.49%

Net/Gross Tuition Net

Chart of Accounts
☒ MSU
☒ UM

Ed Units or Agencies
☒ Agencies
☒ Ed Units

Reporting Units
MSU-Northern

Fund
All

Org
All

Account
All

Program
02 Organized Research

Activity
All

Location
All

Fund Type
All

Account Type
All

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

Montana University System
Current Unrestricted Expenditures
FY26 Actuals to FY27 Budgeted
Chart of Accounts: All
Reporting Units: MSU-Northern

Fiscal Year
26

Period
14

FY Comparison
Next FY

				Actual	% of	Budget	% of	
Category	Subcategory	Accounts	Level 1 Acct Code	FY26	Total	FY27	Total Budget	% Change
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$69,250	3.98%	\$70,000	3.46%	1.08%
		Contract Administr..	611ADM	\$337,409	19.41%	\$344,453	17.04%	2.09%
		Classified	611CLS	\$586,812	33.75%	\$683,682	33.82%	16.51%
		Contract Professio..	611PRF	\$199,556	11.48%	\$220,212	10.89%	10.35%
		Other Salaries	6120TS	\$7,971	0.46%	\$12,300	0.61%	54.31%
		Other Compensati..	6130TC	\$391	0.02%	\$390	0.02%	-0.21%
		Subcategory Total			\$1,201,389	69.11%	\$1,331,037	65.84%
	Benefits	Employee Benefits	614BEN	\$437,307	25.15%	\$494,312	24.45%	13.04%
		Termination Pay	615TRP	\$1,389	0.08%	\$0	0.00%	-100.00%
		Subcategory Total			\$438,695	25.23%	\$494,312	24.45%
Category Total				\$1,640,085	94.34%	\$1,825,349	90.29%	11.30%
Operating Expenses	Operating Expenses	Communications	623COM	\$8,288	0.48%	\$9,400	0.46%	13.42%
		Contracted Services	621SRV	\$8,818	0.51%	\$5,840	0.29%	-33.77%
		Other	6280TH	\$40,803	2.35%	\$110,782	5.48%	171.51%
		Repairs & Mainten..	627MNT	\$4,248	0.24%	\$1,500	0.07%	-64.69%
		Supplies	622SUP	\$17,802	1.02%	\$30,523	1.51%	71.46%
		Travel	624TRV	\$10,210	0.59%	\$26,260	1.30%	157.20%
		Subcategory Total			\$90,168	5.19%	\$184,305	9.12%
	Category Total				\$90,168	5.19%	\$184,305	9.12%
Capital and Transfers	Capital	Capital Equipment	631CEQ	\$8,217	0.47%	\$12,000	0.59%	46.05%
		Subcategory Total			\$8,217	0.47%	\$12,000	0.59%
	Category Total			\$8,217	0.47%	\$12,000	0.59%	46.05%
Total Expenses				\$1,738,469	100.00%	\$2,021,654	100.00%	16.29%

Net/Gross Tuition Net

Chart of Accounts
☒ MSU
☒ UM

Ed Units or Agencies
☒ Agencies
☒ Ed Units

Reporting Units
MSU-Northern

Fund
All

Org
All

Account
All

Program
04 Academic Support

Activity
All

Location
All

Fund Type
All

Account Type
All

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

Montana University System
Current Unrestricted Expenditures
FY26 Actuals to FY27 Budgeted
Chart of Accounts: All
Reporting Units: MSU-Northern

Fiscal Year
26

Period
14

FY Comparison
Next FY

Reporting Units: MSU-Northern							% of Total Budget	% Change	FY Comparison Next FY	
Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY26	% of Total	Budget FY27				
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$21,528	0.64%	\$40,000	1.09%	85.81%	Net/Gross Tuition Net	
		Contract Administrative	611ADM	\$106,707	3.15%	\$133,511	3.65%	25.12%	Chart of Accounts ☒ MSU ☒ UM	
		Classified	611CLS	\$317,316	9.38%	\$372,399	10.19%	17.36%		
		Contract Professional	611PRF	\$1,289,909	38.13%	\$1,336,560	36.58%	3.62%	Ed Units or Agencies ☒ Agencies ☒ Ed Units	
		Other Salaries	6120TS	\$43,059	1.27%	\$31,890	0.87%	-25.94%		
		Other Compensation	6130TC	\$506	0.01%	\$2,650	0.07%	424.13%		
		Subcategory Total		\$1,779,023	52.59%	\$1,917,010	52.46%	7.76%	Reporting Units MSU-Northern	
	Benefits	Employee Benefits	614BEN	\$677,757	20.03%	\$742,448	20.32%	9.54%		Fund All
		Termination Pay	615TRP	\$9,142	0.27%	\$0	0.00%	-100.00%		
		Subcategory Total		\$686,899	20.31%	\$742,448	20.32%	8.09%	Org All	
	Category Total		\$2,465,922	72.89%	\$2,659,458	72.78%	7.85%			
Operating Expenses	Operating Expenses	Communications	623COM	\$27,148	0.80%	\$27,610	0.76%	1.70%	Account All	
		Contracted Services	621SRV	\$84,118	2.49%	\$124,450	3.41%	47.95%	Program 05 Student Services	
		Other	6280TH	(\$45,781)	-1.35%	\$52,452	1.44%	-214.57%		
		Rent	625RNT	\$3,347	0.10%	\$5,370	0.15%	60.44%	Activity All	
		Repairs & Maintenance	627MNT	\$37,023	1.09%	\$23,950	0.66%	-35.31%		
		Supplies	622SUP	\$178,575	5.28%	\$185,100	5.07%	3.65%	Location All	
		Travel	624TRV	\$632,546	18.70%	\$575,590	15.75%	-9.00%	Fund Type All	
		Subcategory Total		\$916,976	27.11%	\$994,522	27.22%	8.46%		
		Category Total		\$916,976	27.11%	\$994,522	27.22%	8.46%	Account Type All	
Total Expenses			\$3,382,898	100.00%	\$3,653,980	100.00%	8.01%			

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

Montana University System
Current Unrestricted Expenditures
FY26 Actuals to FY27 Budgeted
Chart of Accounts: All
Reporting Units: MSU-Northern

Fiscal Year
26

Period
14

FY Comparison
Next FY

				Actual FY26	% of Total	Budget FY27	% of Total Budget	% Change	
Category	Subcategory	Accounts	Level 1 Acct Code						
Personal Services	Salaries and Wages	Contract Administr..	611ADM	\$224,438	11.95%	\$238,723	10.53%	6.37%	
		Classified	611CLS	\$334,906	17.84%	\$356,140	15.71%	6.34%	
		Contract Professio..	611PRF	\$337,880	18.00%	\$373,355	16.46%	10.50%	
		Other Salaries	6120TS	\$488	0.03%	\$1,500	0.07%	207.50%	
		Other Compensati..	6130TC	\$848	0.05%	\$845	0.04%	-0.38%	
		Subcategory Total			\$898,560	47.86%	\$970,564	42.80%	8.01%
	Benefits	Employee Benefits	614BEN	\$319,835	17.03%	\$348,947	15.39%	9.10%	
		Termination Benef..	615TRB			\$235,262	10.37%		
		Termination Pay	615TRP			\$114,738	5.06%		
		Subcategory Total			\$319,835	17.03%	\$698,947	30.82%	118.53%
	Category Total				\$1,218,395	64.89%	\$1,669,511	73.62%	37.03%
	Operating Expenses	Operating Expenses	Communications	623COM	\$49,224	2.62%	\$51,990	2.29%	5.62%
			Contracted Services	621SRV	\$297,735	15.86%	\$358,374	15.80%	20.37%
Other			6280TH	\$133,490	7.11%	\$134,329	5.92%	0.63%	
Repairs & Mainten..			627MNT	\$3,560	0.19%	\$400	0.02%	-88.76%	
Supplies			622SUP	\$34,917	1.86%	\$35,925	1.58%	2.89%	
Travel			624TRV	\$8,336	0.44%	\$10,050	0.44%	20.56%	
Subcategory Total				\$527,263	28.08%	\$591,068	26.07%	12.10%	
Category Total				\$527,263	28.08%	\$591,068	26.07%	12.10%	
Capital and Transfers	Capital	Capital Equipment	631CEQ	\$0	0.00%				
		Debt Service	650DBT	\$6,974	0.37%	\$7,080	0.31%	1.52%	
		Subcategory Total			\$6,974	0.37%	\$7,080	0.31%	1.52%
	Transfers	NonMandatory Tra..	688NXF	\$125,000	6.66%				
		Subcategory Total			\$125,000	6.66%			
	Category Total				\$131,974	7.03%	\$7,080	0.31%	-94.64%
Total Expenses				\$1,877,631	100.00%	\$2,267,659	100.00%	20.77%	

Net/Gross Tuition
Net

Chart of Accounts
☐ MSU
☒ UM

Ed Units or Agencies
☒ Agencies
☒ Ed Units

Reporting Units
MSU-Northern

Fund
All

Org
All

Account
All

Program
06 Institutional Support

Activity
All

Location
All

Fund Type
All

Account Type
All

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

Montana University System
Current Unrestricted Expenditures
FY26 Actuals to FY27 Budgeted
Chart of Accounts: All
Reporting Units: MSU-Northern

Fiscal Year
26

Period
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FY Comparison
Next FY

Reporting Unit: MSU-Northern								FY Comparison	
Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY26	% of Total	Budget FY27	% of Total Budget	% Change	Next FY
Personal Services	Salaries and Wages	Classified	611CLS	\$608,760	23.55%	\$674,127	26.38%	10.74%	Net/Gross Tuition Net
		Contract Professio..	611PRF	\$101,450	3.92%	\$140,029	5.48%	38.03%	
		Other Salaries	612OTS	\$94,819	3.67%	\$74,500	2.92%	-21.43%	Chart of Accounts ☐ MSU ☒ UM
		Other Compensati..	613OTC	\$3,119	0.12%	\$3,120	0.12%	0.05%	
		Subcategory Total		\$808,148	31.27%	\$891,776	34.90%	10.35%	
	Benefits	Employee Benefits	614BEN	\$332,838	12.88%	\$361,697	14.16%	8.67%	Ed Units or Agencies ☒ Agencies ☒ Ed Units
		Termination Pay	615TRP	\$31,129	1.20%				
		Subcategory Total		\$363,966	14.08%	\$361,697	14.16%	-0.62%	Reporting Units MSU-Northern
	Category Total		\$1,172,114	45.35%	\$1,253,473	49.06%	6.94%		
	Operating Expenses	Operating Expenses	Communications	623COM	\$6,052	0.23%	\$5,650	0.22%	-6.64%
Contracted Services			621SRV	\$6,625	0.26%	\$10,450	0.41%	57.73%	
Other			628OTH	\$54,654	2.11%	\$44,500	1.74%	-18.58%	Org All
Repairs & Mainten..			627MNT	\$264,970	10.25%	\$275,750	10.79%	4.07%	
Supplies			622SUP	\$94,342	3.65%	\$110,138	4.31%	16.74%	Account All
Travel			624TRV	\$220	0.01%	\$400	0.02%	82.09%	
Utilities			626UTL	\$449,961	17.41%	\$516,770	20.22%	14.85%	Program 07 Operation & Mainte..
Subcategory Total			\$876,824	33.92%	\$963,658	37.71%	9.90%		
Category Total		\$876,824	33.92%	\$963,658	37.71%	9.90%	Activity All		
Capital and Transfers		Capital	Capital Equipment	631CEQ	\$10,500	0.41%			
	Debt Service		650DBT	\$60,706	2.35%	\$45,441	1.78%	-25.15%	
	Subcategory Total		\$71,206	2.75%	\$45,441	1.78%	-36.18%	Fund Type All	
	Transfers	NonMandatory Tra..	688NXF	\$464,620	17.98%	\$292,620	11.45%		-37.02%
		Subcategory Total		\$464,620	17.98%	\$292,620	11.45%	-37.02%	Account Type All
	Category Total		\$535,826	20.73%	\$338,061	13.23%	-36.91%		
Total Expenses				\$2,584,764	100.00%	\$2,555,192	100.00%	-1.14%	

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

Montana University System
Current Unrestricted Expenditures
FY26 Actuals to FY27 Budgeted
Chart of Accounts: All
Reporting Units: MSU-Northern

Fiscal Year
26

Period
14

FY Comparison
Next FY

Reporting Unit: MSU-Northern									FY Comparison Next FY
Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY26	% of Total	Budget FY27	% of Total Budget	% Change	
Operating Expenses	Operating Expenses	Waivers & Scholarships	628WAV	\$254,101	58.54%	\$260,000	100.00%	2.32%	Net/Gross Tuition Net
		Subcategory Total			\$254,101	58.54%	\$260,000	100.00%	2.32%
	Category Total			\$254,101	58.54%	\$260,000	100.00%	2.32%	Ed Units or Agencies ☒ Agencies ☒ Ed Units
									Reporting Units MSU-Northern
Capital and Transfers	Transfers	NonMandatory Transfer Out	688NXF	\$180,000	41.46%				Fund All
		Subcategory Total			\$180,000	41.46%			Org All
	Category Total			\$180,000	41.46%			Account All	
								Program 08 Scholarships & Fello..	
								Activity All	
								Location All	
								Fund Type All	
								Account Type All	
Total Expenses				\$434,101	100.00%	\$260,000	100.00%	-40.11%	

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

Fiscal Year
2027

Chart of Accounts
☒ MSU
☒ UM

Program	2023	2024	2025	2026	2027 Budgeted
Instruction	\$6,296,678	\$6,348,971	\$5,925,949	\$6,285,096	\$6,879,662
Organized Research	\$85,509	\$0		\$109,343	\$113,163
Academic Support	\$1,678,787	\$1,689,019	\$1,814,323	\$1,738,469	\$2,021,654
Student Services	\$3,059,744	\$2,959,820	\$3,313,849	\$3,382,898	\$3,653,980
Institutional Support	\$1,850,127	\$1,539,292	\$1,570,118	\$1,877,631	\$2,267,659
Operation & Maintenance of Plant	\$2,049,000	\$2,235,390	\$2,165,375	\$2,584,764	\$2,555,192
Scholarships & Fellowships	\$236,805	\$596,782	\$249,829	\$434,101	\$260,000
Grand Total	\$15,256,650	\$15,369,274	\$15,039,443	\$16,412,302	\$17,751,309

Ed Units or Agencies
All

Reporting Unit
MSU-Northern

Program
All

Fund
All

Org
All

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

The Montana University System
 Institutional Financial Aid
 FY26 Actuals to FY27 Budgeted

Fiscal Year
 26

Period
 14

Aid Type	Award Type	Actual FY26	% of Total	Budget FY27	% of Total Budget	% Change
Discounts	Non resident Undergraduate*	\$385,930	22.24%	\$170,000	11.63%	-55.95%
	Total	\$385,930	22.24%	\$170,000	11.63%	-55.95%
Scholarships & Grants	MT Senior Citizen Waiver	\$662	0.04%	\$700	0.05%	5.71%
	Resident Graduate**	\$31,467	1.81%			
	Resident Undergraduate	\$17,223	0.99%	\$25,000	1.71%	45.15%
	Total	\$49,352	2.84%	\$25,700	1.76%	-47.93%
Waivers	American Indian Waiver	\$397,004	22.88%	\$425,000	29.08%	7.05%
	Community College Honor Scholarship	\$10,595	0.61%	\$10,000	0.68%	-5.62%
	Dependent Waiver	\$41,646	2.40%	\$40,000	2.74%	-3.95%
	Employee Waiver	\$32,229	1.86%	\$31,800	2.18%	-1.33%
	Federal Yellow Ribbon Program	\$0	0.00%			
	Honorably Discharged Veteran Waiver	\$6,859	0.40%	\$6,000	0.41%	-12.53%
	MT National Guard Tuition Waiver	\$35,848	2.07%	\$35,000	2.39%	-2.36%
	MUS High School Honors	\$23,177	1.34%	\$23,000	1.57%	-0.76%
	Total	\$547,358	31.54%	\$570,800	39.06%	4.28%
Athletic Scholarships	Non resident Athlete	\$200,163	11.54%	\$165,000	11.29%	-17.57%
	Resident Athlete	\$298,328	17.19%	\$270,000	18.47%	-9.50%
	Total	\$498,491	28.73%	\$435,000	29.76%	-12.74%
Cash Scholarships	Scholarships & Fellowships	\$254,101	14.64%	\$260,000	17.79%	2.32%
	Total	\$254,101	14.64%	\$260,000	17.79%	2.32%
Grand Total		\$1,735,233	100.00%	\$1,461,500	100.00%	-15.77%

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 dicatated by BOR policy. Individuals meeting BOR policy criteria are entitled to waivers.

Athletic Scholarships: Full of partial scholarships to support collegiate athletics. Campuses adhere to NCAA/NAIA regulations.

Data Caveats:

* A small portion of the amounts categorized as Non resident Undergraduate belong in either Resident Undergraduate, Non resident Graduate, or Resident Graduate categories. The dollar amount cannot be determined through the account codes, but numbers are small enough to be considered immaterial.

** A small portion of the Resident Graduate totals belong in the Non resident Graduate category for the same reasons as above and are considered immaterial.

*** Other category consists largely of UM-Missoula and Missoula College miscellaneous waivers, including both Resident and Non resident scholarships such as the Presidential and Horatio Alger scholarships, which use general funds.

Chart of Accounts: All
MSU-Northern
Budget for Auxiliary
FY27

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Auxiliary	27	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	\$173,686	\$501,000		\$501,000	\$93,510	\$404,495		\$498,005	\$0	\$176,681
Dining/Food Service	\$260,399	\$1,362,350		\$1,362,350	\$830,295	\$495,907		\$1,326,202	\$0	\$296,548
Health Service	\$8,738	\$85,228		\$85,228	\$78,137	\$7,091		\$85,228	\$0	\$8,738
Other Auxiliary Non-Pledg..	\$0	\$128,036	\$76,563	\$204,599	\$61,610	\$142,988		\$204,598	\$0	\$1
Parking	\$187,299	\$63,603		\$63,603		\$58,058		\$58,058		\$192,844
Student Housing	\$991,148	\$1,428,712		\$1,428,712	\$488,151	\$624,436	\$91,104	\$1,203,691	\$0	\$1,216,169
Student Union	\$13,266	\$112,896	\$14,541	\$127,437	\$31,592	\$95,845		\$127,437	\$0	\$13,266
Grand Total	\$1,634,537	\$3,681,825	\$91,104	\$3,772,929	\$1,583,296	\$1,828,820	\$91,104	\$3,503,219	\$0	\$1,904,247

Chart of Accounts: All
MSU-Northern
Actuals for Auxiliary
FY26

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Auxiliary	26	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	\$157,617	\$508,436	\$15,446	\$523,882	\$78,426	\$429,387		\$507,813	\$0	\$173,686
Dining/Food Service	\$204,154	\$1,272,702		\$1,272,702	\$632,135	\$568,876	\$15,446	\$1,216,457	\$0	\$260,399
Health Service	\$0	\$84,424	\$0	\$84,424	\$71,490	\$4,196		\$75,686	\$0	\$8,738
Other Auxiliary Non-Pledg..	\$0	\$124,390	\$31,097	\$155,487	\$44,888	\$108,345	\$2,254	\$155,487	\$0	\$0
Parking	\$145,358	\$64,547		\$64,547		\$22,606		\$22,606		\$187,299
Student Housing	\$623,865	\$1,368,973		\$1,368,973	\$419,481	\$551,111	\$31,097	\$1,001,689	\$0	\$991,148
Student Union	\$0	\$112,600	\$0	\$112,600	\$23,339	\$75,994		\$99,333	\$0	\$13,266
Grand Total	\$1,130,994	\$3,536,071	\$46,543	\$3,582,614	\$1,269,759	\$1,760,514	\$48,797	\$3,079,071	\$0	\$1,634,537

Chart of Accounts: All MSU-Northern Budget for Designated FY27

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Designated	27	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
Associated Students	\$166,787	\$96,767		\$96,767		\$85,120		\$85,120		\$178,435
Athletics	\$141,234	\$208,756		\$208,756	\$11,875	\$201,756		\$213,631		\$136,360
Campus Sales & Services	\$159,658	\$277,950		\$277,950		\$275,950		\$275,950		\$161,658
Continuing Education	\$26,616	\$38,000		\$38,000		\$20,000		\$20,000		\$44,616
Designated Gifts	\$7,839	\$700		\$700				\$0		\$8,539
Designated Scholarships	\$14,403	\$26,805	\$87,240	\$114,045	\$26,805	\$87,240		\$114,045		\$14,403
F&A Sponsored Programs	\$502,002	\$50,500		\$50,500	\$89,471	\$11,000	\$40,000	\$140,471		\$412,030
Fees	\$1,347,364	\$768,165		\$768,165	\$477,579	\$299,104		\$776,683		\$1,338,846
General Designated	\$2,262,813	\$40,600	\$40,000	\$80,600	\$811	\$89,189	\$717,763	\$807,763		\$1,535,649
Instructional Fees	\$159,179	\$147,000		\$147,000		\$147,000		\$147,000		\$159,179
Sales & Services	\$37,878	\$14,500		\$14,500		\$14,500		\$14,500		\$37,878
Grand Total	\$4,825,774	\$1,669,744	\$127,240	\$1,796,984	\$606,541	\$1,230,859	\$757,763	\$2,595,163		\$4,027,594

**Chart of Accounts: All
MSU-Northern
Actuals for Designated
FY26**

Fund Type Designated	Fiscal Year 26	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	\$163,040	\$96,093		\$96,093	\$20,056	\$52,290	\$20,000	\$92,346		\$166,787
Athletics	\$153,759	\$212,458		\$212,458	\$48,312	\$176,671		\$224,983		\$141,234
Campus Sales & Services	\$191,275	\$299,093		\$299,093		\$330,711		\$330,711		\$159,658
Continuing Education	\$1,909	\$41,550		\$41,550	\$7,308	\$9,534		\$16,842		\$26,616
Designated Gifts	\$7,839	\$0		\$0				\$0		\$7,839
Designated Scholarships	\$30	\$25,401	\$87,249	\$112,650	\$17,326	\$80,950	\$0	\$98,276		\$14,403
F&A Sponsored Programs	\$551,359	\$68,592		\$68,592	\$68,448	\$49,502		\$117,949		\$502,002
Fees	\$1,189,614	\$1,264,475	\$119,479	\$1,383,955	\$418,413	\$663,288	\$144,503	\$1,226,204		\$1,347,364
General Designated	\$1,977,927	\$94,140	\$548,081	\$642,221	\$2,434	\$58,800	\$296,101	\$357,335		\$2,262,813
Instructional Fees	\$145,372	\$153,741	\$1,434	\$155,175	\$3,600	\$136,334	\$1,434	\$141,368		\$159,179
Sales & Services	\$45,583	\$16,097		\$16,097		\$23,802		\$23,802		\$37,878
Grand Total	\$4,427,707	\$2,271,640	\$756,243	\$3,027,884	\$585,897	\$1,581,882	\$462,038	\$2,629,817		\$4,825,774

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

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies		Reporting Unit		Actuals/Budget			
Endowments	27	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..	\$109,652	\$400		\$400		\$1,000		\$1,000		\$109,052
John S Skranak Scholarshi..	\$64,717	\$2,600		\$2,600		\$500		\$500		\$66,817
Grand Total	\$174,369	\$3,000		\$3,000		\$1,500		\$1,500		\$175,869

Chart of Accounts: All
MSU-Northern
Actuals for Endowments
FY26

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Endowments	26	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
Endowment Earnings Nor..	\$110,287	\$364		\$364		\$1,000		\$1,000		\$109,652
John S Skranak Scholarshi..	\$62,115	\$2,602		\$2,602		\$0		\$0		\$64,717
Grand Total	\$172,403	\$2,966		\$2,966		\$1,000		\$1,000		\$174,369

Chart of Accounts: All
MSU-Northern
Budget for Loan Funds
FY27

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Loan Funds	27	All	All	MSU-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	\$373,945	\$10,100		\$10,100		\$39,327	\$8,527	\$47,854		\$336,191
Institutional Loan	\$52,179			\$0				\$0		\$52,179
Grand Total	\$426,124	\$10,100		\$10,100		\$39,327	\$8,527	\$47,854		\$388,370

Chart of Accounts: All
MSU-Northern
Actuals for Loan Funds
FY26

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Loan Funds	26	All	All	MSU-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	\$417,838	\$11,959		\$11,959		\$45,823	\$10,029	\$55,852		\$373,945
Institutional Loan	\$52,179			\$0				\$0		\$52,179
Grand Total	\$470,017	\$11,959		\$11,959		\$45,823	\$10,029	\$55,852		\$426,124

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

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies		Reporting Unit		Actuals/Budget			
Plant Funds	27	All	All		MSU-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	\$1,055,291	\$1,478,801	\$319,620	\$1,798,421		\$1,541,139		\$1,541,139		\$1,312,573
Unexpended Plant	\$82,809	\$105,185		\$105,185		\$110,104		\$110,104		\$77,890
Grand Total	\$1,138,100	\$1,583,986	\$319,620	\$1,903,606		\$1,651,243		\$1,651,243		\$1,390,463

Chart of Accounts: All
MSU-Northern
Actuals for Plant Funds
FY26

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Plant Funds	26	All	All	MSU-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	\$558,089	\$372,926	\$386,874	\$759,800		\$262,598		\$262,598		\$1,055,291
Unexpended Plant	\$34,140	\$104,204		\$104,204		\$55,534		\$55,534		\$82,809
Grand Total	\$592,229	\$477,130	\$386,874	\$864,004		\$318,133		\$318,133		\$1,138,100

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

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies		Reporting Unit	Actuals/Budget				
Restricted	27	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	\$3,085	\$2,058,555		\$2,058,555	\$84,534	\$1,974,021		\$2,058,555		\$3,085
Other Restricted	\$10,735			\$0				\$0		\$10,735
Private Gifts & Scholarshi..	\$41,416	\$1,948,375		\$1,948,375	\$67,475	\$1,880,900		\$1,948,375		\$41,416
Restricted Sponsored Pro..	\$32,623	\$317,538		\$317,538		\$348,237		\$348,237		\$1,925
Restricted Sponsored Pro..	\$266,447	\$988,224		\$988,224	\$205,919	\$1,048,752		\$1,254,671		\$0
Grand Total	\$354,307	\$5,312,692		\$5,312,692	\$357,927	\$5,251,910		\$5,609,837		\$57,161

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

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Restricted	26	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	\$44,156	\$2,057,004		\$2,057,004	\$77,807	\$2,020,268		\$2,098,075		\$3,085
Other Restricted	\$219,861			\$0		\$209,126		\$209,126		\$10,735
Private Gifts & Scholarshi..	\$38,127	\$1,925,621	\$0	\$1,925,621	\$134,866	\$1,787,465	\$0	\$1,922,332		\$41,416
Restricted Sponsored Pro..	\$29,012	(\$66,742)		(\$66,742)		(\$70,353)		(\$70,353)		\$32,623
Restricted Sponsored Pro..	\$278,059	\$1,175,233		\$1,175,233	\$819,690	\$367,155		\$1,186,845		\$266,447
Grand Total	\$609,215	\$5,091,115	\$0	\$5,091,116	\$1,032,363	\$4,313,661	\$0	\$5,346,025		\$354,307

**THE MONTANA UNIVERSITY SYSTEM
ALL CURRENT FUNDS
FTE EMPLOYEE DATA**

UNIT	Montana State University - Northern				5107
	ACTUAL		BUDGETED		PERCENT
	FY 2026	PERCENT	FY 2027	PERCENT	INCR. (DECR.)
CURRENT UNRESTRICTED FUND:					
Contract Faculty (AY)	61.97	32.5%	65.87	33.5%	6.3%
Contract Administrative	4.88	2.6%	4.88	2.5%	0.0%
Contract Professional	33.62	17.7%	34.48	17.6%	2.6%
Classified and Classified Hourly	38.60	20.3%	40.10	20.4%	3.9%
GTA & GRA	0.00	0.0%	0.00	0.0%	0.0%
Part-Time/Other	5.98	3.1%	5.33	2.7%	-10.9%
Overhead Cost Distribution	0.00	0.0%	0.00	0.0%	0.0%
TOTAL	145.05	76.2%	150.66	76.7%	3.9%
RESTRICTED:					
Contract Faculty (AY)	1.22	0.6%	1.20	0.6%	-1.6%
Contract Administrative	0.00	0.0%	0.00	0.0%	0.0%
Contract Professional	8.98	4.7%	7.96	4.1%	-11.4%
Classified and Classified Hourly	1.27	0.7%	1.27	0.6%	0.0%
GTA & GRA	0.00	0.0%	0.00	0.0%	0.0%
Part-Time/Other	4.76	2.5%	5.03	2.6%	5.7%
TOTAL	16.23	8.5%	15.46	7.9%	-4.7%
DESIGNATED:					
Contract Faculty (AY)	0.09	0.0%	0.04	0.0%	-55.6%
Contract Administrative	0.40	0.2%	0.40	0.2%	0.0%
Contract Professional	4.20	2.2%	4.20	2.1%	0.0%
Classified and Classified Hourly	1.23	0.6%	1.23	0.6%	0.0%
GTA & GRA	0.00	0.0%	0.00	0.0%	0.0%
Part-Time/Other	2.40	1.3%	1.18	0.6%	-50.8%
TOTAL	8.32	4.4%	7.05	3.6%	-15.3%
AUXILIARY:					
Contract Administrative	0.72	0.4%	0.72	0.4%	0.0%
Contract Professional	4.16	2.2%	4.16	2.1%	0.0%
Classified and Classified Hourly	12.75	6.7%	15.25	7.8%	19.6%
Part-Time/Other	3.23	1.7%	3.05	1.6%	-5.6%
Overhead Cost Distribution	0.00	0.0%	0.00	0.0%	0.0%
TOTAL	20.86	11.0%	23.18	11.8%	11.1%
TOTAL FTE:					
Contract Faculty (AY)	63.28	33.2%	67.11	34.2%	6.1%
Contract Administrative	6.00	3.2%	6.00	3.1%	0.0%
Contract Professional	50.96	26.8%	50.80	25.9%	-0.3%
Classified and Classified Hourly	53.85	28.3%	57.85	29.5%	7.4%
GTA & GRA	0.00	0.0%	0.00	0.0%	0.0%
Part-Time/Other	16.37	8.6%	14.59	7.4%	-10.9%
Overhead Cost Distribution	0.00	0.0%	0.00	0.0%	0.0%
TOTAL	190.46	100.0%	196.35	100.0%	3.1%

*** COMMENTS ***

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

NAME				CODE	
Montana State University - Northern				51070	
DESCRIPTION	BOR POLICY 901.10 Retirement Costs	BOR POLICY 901.15 Reserve Revolving	BOR POLICY 901.6 Facilities Maintenance	BOR POLICY 901.13 Scholarships & Stipends	
1. Effective Date of Board Policy	November 1999	May 2005	March 2020	March 2003	
2. Date Reserve Fund Established by Campus	FY 2011	FY 2014	FY 2020	FY 2019	
3. Fund Code (BANNER)	730008	730014	739700	730018	
4. Financial Summary					
Fund Balance - FYE 2025 (Actual)	100,000	1,074,988	80,981	346,697	
+ Revenues, Transfers In (Actual FY26 YTD)	250,000	18,081	100,000	180,000	
- Expenditures, Transfers Out (Actual FY26 YTD)		(42,000)	-	(254,101)	
Fund Balance - FYE 2026 (Actual)	350,000	1,051,069	180,981	272,596	
+ Revenues, Transfers In (Projected FY27)	-	-	-	-	
- Expenditures, Transfers Out (Projected FY27)	(350,000)	(107,763)	-	(260,000)	
Fund Balance - FYE 2027 (Projected)	-	943,306	180,981	12,596	
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 been submitted and approved by OCHE?					
c. Has the required documentation for the transfers out of this reserve fund been submitted to OCHE?					

****NOTES****

The 42,000 transfer out of the 901.15 reserve are ERM funds that were received in FY25 that were transferred out in FY26

Negative Fund Balance Report

Campus: Montana State University – Northern

Date: June 30, 2026

MSU-Northern has no negative fund balances to report as of June 30, 2026.

Negative Cash Balance Report

Campus: Montana State University – Northern

Date: June 30, 2026

MSU-Northern has the following negative cash balance to report as of June 30, 2026.

- 7N 720500 Private Gifts & Scholarships
 - Cash balance was negative at FYE 26.
 - No inter-entity loan was established since the overall cash balance for our Restricted funds were positive.

Bonded Indebtedness Report

Campus: **Montana State University-Northern**

Date: **June 30, 2026**

REVENUE BONDS ISSUE	ORIGINAL AMOUNT OF ISSUE	USES OF FUNDS - PROJECTS/AMOUNTS	PLEDGED REVENUES	DEBT SERVICE RATIO	OUTSTANDING PRINCIPAL BALANCE AT	PRINCIPAL & INTEREST PAYMENT Est	PRINCIPAL & INTEREST PAYMENT Est	PRINCIPAL & INTEREST PAYMENT Est	PRINCIPAL & INTEREST PAYMENT Est

Total Bonded Indebtedness \$ 0

OTHER LONG TERM DEBT - SOURCE	ORIGINAL BALANCE	USES OF FUNDS - PROJECTS / AMOUNTS	REVENUE STREAM IDENTIFIED FOR REPAYMENT	JUNE 30, 2025 BALANCE	JUNE 30, 2026 BALANCE	PERCENT CHANGE FY11 TO FY12

Total Other Indebtedness \$ 0

State Building Energy Conservation Program (SBECP)	USES OF FUNDS	JUNE 30, 2025 BALANCE	JUNE 30, 2026 BALANCE	PERCENT CHANGE
SBECP Loans	Various energy savings projects for state-owned buildings	\$ 472,236	\$ 403,489	-15%

Total Other Indebtedness \$ 403,489

TOTAL OUTSTANDING DEBT at June 30, 2026 \$ 403,489

Inter-Entity Loan Status Report

Campus: Montana State University-Northern

Date: June 30, 2026

Inter-Entity Loan Balance:

Origination Date	Original Loan Amount	Receiving Fund Name & SABHRS Code	Sending Fund Name & SABHRS Code	Date	Transaction Amount	SABHRS journal #	Beginning Loan Balance FY26	Ending Loan Balance FY26
7/30/2024	\$900,000	CUR 31401	Designated 33401	7/30/2024	\$900,000	5049709		
		CUR 31401	Designated 33401	7/21/2025	(\$800,000)	5229583	\$100,000	
		CUR 31401	Designated 33401	4/7/2026	(\$100,000)	5358610		\$0

Narrative: