

MSU Northern

FY27 Operating Budget Metrics

Revenue

Expenditures

Staffing

Waivers

Enrollment

MSU Northern

Current Unrestricted Revenue & Metrics

REVENUE	Actual			%Change		Budgeted	%Change
	FY21	FY25	FY26	1yr	5yr	FY27	1yr
State Support (base)*	\$10,041,942	\$10,920,614	\$12,212,834	12%	22%	\$12,576,957	3%
State Support (OTO)	\$200,000	\$194,757	\$574,043	195%	187%	\$201,648	-65%
Net Tuition Revenue	\$3,960,743	\$3,275,995	\$3,277,697	0%	-17%	\$3,706,587	13%
Transfers/Other	\$300,760	\$603,409	\$597,769	-1%	99%	\$1,266,118	112%
Total Operating Revenue	\$14,503,444	\$14,994,775	\$16,662,344	11%	15%	\$17,751,309	7%
Student FTE	888	866	967	12%	9%	946	-2%
Resident Students	746	749	853	14%	14%	833	-2%
Non-resident Students	142	117	114	-3%	-20%	113	-1%
Key Metrics							
State % Share	72.1%	77.2%	79.6%	2%	7%	77.5%	-2%
State Support per Res FTE	\$13,461	\$14,580	\$14,318	-2%	6%	\$15,098	5%

- State % Share – budgeted for 78%, peer group median = 68%
- State \$\$ per Resident FTE = \$15,098, MUS FY26 average = \$13,298

MSU Northern

Current Unrestricted Expenditures & Metrics

EXPENDITURES	Actual			%Change		Budgeted	%Change
	FY21	FY25	FY26	1yr	5yr	FY27	1yr
Instruction	\$5,827,568	\$5,847,264	\$6,285,096	7%	8%	\$6,879,662	9%
Academic Support	\$1,580,996	\$1,814,323	\$1,738,469	-4%	10%	\$2,021,654	16%
Student Services	\$2,746,431	\$3,313,849	\$3,382,898	2%	23%	\$3,653,980	8%
Institutional Support	\$1,679,533	\$1,570,118	\$1,877,631	20%	12%	\$2,267,659	21%
Operation & Maintenance	\$2,236,639	\$2,165,375	\$2,584,764	19%	16%	\$2,555,192	-1%
Research	\$0	\$0	\$109,343	-	-	\$113,163	3%
Public Service	\$0	\$0	\$0	-	-	\$0	-
Scholarships	\$435,650	\$249,829	\$434,101	74%	0%	\$260,000	-40%
Total CU Exp (net of waivers) →	\$14,506,817	\$14,960,758	\$16,412,302	10%	13%	\$17,751,309	8%
Student FTE	888	866	967	12%	9%	946	-2%
Key Metrics							
% Instruction Exp	40%	39%	38.3%	-1%	-2%	38.8%	0%
% Instruct/Acad/Stud Ser	70%	73%	69.5%	-4%	-1%	70.7%	1%
Expenditures per Student	\$16,337	\$17,276	\$16,972	-2%	4%	\$18,765	11%

- **Instruction – comprises 39% of total expenditures BOR target = 50%**
- **% Instruction + Aca Support + Stud Service is 71% BOR target = 70%**
- **Expenditures per Student – 93% of peer group median**

MSU Northern

Current Unrestricted Faculty/Staff FTE & Metrics

(does not include: graduate teaching/research assistants & part-time/other)

STAFFING

	Actual			%Change		Budgeted	%Change
	FY21	FY25	FY26	1yr	5yr	FY27	1yr
Contract Faculty (all)	65	61	62	2%	-4%	66	6%
Contract Administrators	6	5	5	-10%	-23%	5	0%
Contract Professionals	34	33	34	2%	-2%	34	3%
Classified FTE	42	38	39	3%	-8%	40	4%
Total Faculty/Staff	147	137	139	1%	-6%	145	5%

EXPENDITURES

Personnel Services	\$11,335,773	\$11,939,758	\$12,416,230	4%	10%	\$13,832,654	11%
Total Expenditures (net of waivers)	\$14,506,817	\$14,960,758	\$16,412,302	10%	13%	\$17,751,309	8%

Student FTE

	888	866	967	12%	9%	946	-2%
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Key Metrics

Student to Faculty Ratio	13.7	14.2	15.6	10%	14%	14.4	-8%
%Personnel Services of Total	78%	80%	75.7%	-4%	-3%	77.9%	2%

- **Student to Faculty Ratio – budgeted for 14 to 1, peers = 15 to 1**
- **Personal Services % Share – budgeted for 78%, HECA* benchmark = 75%**

*Higher Education Cost Adjustment, higher education specific inflation index developed by SHEEO

MSU Northern

Discounts, Waivers & Scholarships

	Actual			%Change		Budgeted	%Change
	FY21	FY25	FY26	1yr	5yr	FY27	1yr
DISCOUNTS/WAIVERS/SCH							
BOR Designated	\$295,167	\$477,951	\$547,358	15%	85%	\$570,800	4%
Resident Discretionary	\$296,864	\$343,696	\$347,680	1%	17%	\$295,700	-15%
Non-resident Discretionary	\$396,026	\$488,219	\$586,093	20%	48%	\$335,000	-43%
Scholarships	\$185,650	\$254,329	\$254,101	0%	37%	\$260,000	2%
Total Discounts/Waivers/Sch	\$1,173,708	\$1,564,195	\$1,735,233	11%	48%	\$1,461,500	-16%
Student FTE	888	866	967	12%	9%	946	-2%
Key Metrics							
Waivers per Student FTE	\$1,322	\$1,806	\$1,794	-1%	36%	\$1,545	-14%
Net Tuition Per Student FTE	\$4,460	\$3,783	\$3,390	-10%	-24%	\$3,918	16%

- **Waivers per student: budgeted to decrease by \$150 per student**
- **Net tuition per student budgeted to increase**

MSU Northern

Fiscal Year Student FTE - Average Annual Enrollment

ENROLLMENT	Actual					Budgeted	26 vs 27	Fall 2026
	FY22	FY23	FY24	FY25	FY26	FY27	%Change	YOY
Resident Undergrad	708	741	692	717	822	809	-2%	3.8%
Resident Graduate	38	34	33	32	31	24	-23%	-19.0%
Non-resident Undergrad	39	36	28	25	25	26	4%	-10.3%
WUE	87	87	99	91	88	87	-1%	-19.1%
Non-resident Graduate	1	0	0	1	1	0	-100%	-
Student FTE Total	873	898	852	866	967	946	-2%	0.0%

*Fall 26 YoY comparison with Fall 25 as of 9/15

Reminder: preliminary census enrollment is recorded following the 15th day of class, final enrollment at end-of-term, fiscal year enrollment = ((summer + fall) + spring) / 2

- **1-year Budgeted: -2.0% decrease**
- **Fall 2026: x% increase compared to Fall 2025 (YOY)**