

Montana University System – Summary

Schedules listed below represent net revenue and expenditures

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MONTANA UNIVERSITY SYSTEM
ALL FUNDS SUMMARY - EXPENDITURES
FISCAL YEAR 2027

Agency	Actual FY 2026	Budgeted FY 2027	Dollar Change Actual 2026 to Budgeted 2027	Percent Change Actual 2026 to Budgeted 2027
Educational Units & Agencies:				
Current Operating Unrestricted	\$ 651,086,324	\$ 690,388,515	\$ 39,302,191	6%
Current Restricted	469,932,551	494,787,113	24,854,562	5%
Current Designated	278,840,010	276,693,239	(2,146,771)	-1%
Auxiliary Enterprises	211,073,547	211,230,378	156,831	0%
Loan & Endowment Funds	1,733,843	1,746,464	12,621	1%
Plant Funds	371,730,281	293,001,165	(78,729,116)	-21%
Total	\$ 1,984,396,556	\$ 1,967,846,874	\$ (16,549,682)	-1%
Community Colleges:				
Current Operating Unrestricted	\$ 39,489,459	\$ 42,370,843	\$ 2,881,383	7%
Current Restricted	\$ 9,613,606	\$ 9,404,649	(208,957)	-2%
Current Designated	\$ 5,812,041	\$ 4,754,959	(1,057,082)	-18%
Auxiliary Enterprises	\$ 8,197,706	\$ 7,993,715	(203,991)	-2%
Plant Funds	\$ 2,325,400	\$ 1,488,712	(836,688)	-36%
Total	\$ 65,438,212	\$ 66,012,878	\$ 574,666	1%
Tribal College Assistance	\$ 859,188	\$ 1,193,640	\$ 334,452	39%
Office of the Commissioner:				
General Fund	\$ 22,994,786	\$ 29,511,566	\$ 6,516,780	28%
State Special Revenue	3,436,994	4,890,415	1,453,421	42%
Federal Special Revenue	11,653,454	26,724,401	15,070,947	129%
Proprietary	143,234,192	147,597,261	4,363,069	3%
Other-Private Funding	28,553,707	28,398,467	(155,241)	-1%
Total	\$ 209,873,133	\$ 237,122,110	\$ 27,248,977	13%
TOTAL ALL FUNDS	\$ 2,260,567,088	\$ 2,272,175,502	\$ 11,608,413	1%

*Schedule represents net expenditures and includes transfers between funds

MONTANA UNIVERSITY SYSTEM - CAMPUSES* & AGENCIES
CURRENT UNRESTRICTED REVENUES
FISCAL YEARS 2026 & 2027

Agency	Actual FY 2026	Budgeted FY 2027	Dollar Change Actual 2026 to Budgeted 2027	Percent Change Actual 2026 to Budgeted 2027
Montana State University:				
MSU - Bozeman	\$ 302,918,238	\$ 323,969,609	21,051,371	6.9%
MSU - Billings	\$ 45,344,642	\$ 49,866,041	4,521,399	10.0%
MSU - Northern	\$ 16,662,344	\$ 17,751,309	1,088,965	6.5%
Great Falls College - MSU	\$ 13,348,360	\$ 13,803,818	455,458	3.4%
Agricultural Experiment Station	\$ 22,679,208	\$ 23,249,064	569,856	2.5%
Extension Service	\$ 8,711,772	\$ 8,989,031	277,259	3.2%
Fire Services Training School	\$ 1,557,865	\$ 1,575,413	17,548	1.1%
Montana State University Subtotal	\$ 411,222,429	\$ 439,204,285	\$ 27,981,856	6.8%
University of Montana:				
UM - Missoula	\$ 164,079,739	\$ 166,421,030	2,341,291	1.4%
Montana Tech	\$ 35,117,627	\$ 36,305,853	1,188,226	3.4%
UM - Western	\$ 17,751,221	\$ 19,119,348	1,368,127	7.7%
Helena College - UM	\$ 10,351,100	\$ 10,573,294	222,194	2.1%
Bureau of Mines	\$ 6,450,987	\$ 7,020,308	569,321	8.8%
Forest Conservation and Exp. Station	\$ 1,644,572	\$ 1,788,114	143,542	8.7%
University of Montana Subtotal	\$ 235,395,246	\$ 241,227,947	\$ 5,832,701	2%
Community Colleges:				
Dawson	\$ 6,485,460	\$ 6,241,466	(243,994)	-3.8%
Flathead Valley	\$25,589,423	\$ 25,626,221	36,798	0.1%
Miles	\$ 9,895,318	\$ 9,503,156	(392,162)	-4.0%
Community Colleges Subtotal	\$ 41,970,201	\$ 41,370,843	\$ (599,358)	-1.4%
TOTAL CAMPUSES & AGENCIES	\$ 688,587,876	\$ 721,803,075	\$ 33,215,199	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 2027 BUDGETED**

		SYSTEM SUMMARY
		DOLLAR AMOUNT
Campus Discretionary Waivers		
Undergraduate		
	Resident Tuition Waiver	4,906,042
	Non-Resident Tuition Waiver	70,550,839
	Custodial Student	-
	Senior Citizens	131,678
	Total Undergraduate	75,588,559
Graduate		
	Resident Tuition Waiver	4,290,611
	Non-Resident Tuition Waiver	3,666,295
	GTA/GRA Waiver	-
	Total Graduate	7,956,906
Athletic		
	Resident Tuition Waiver	2,737,078
	Non-Resident Tuition Waiver	8,850,952
	Total Athletic	11,588,030
Other		
	Other Tuition Waivers	763,015
	Scholarships & Fellowships	9,576,384
	Yellow Ribbon Program	49,386
	Total Other	10,388,785
Board of Regents Designated		
Waivers and Scholarships		
	American Indian Waiver	3,796,602
	Employee Waiver	1,029,686
	Dependent Waiver	1,340,386
	Veteran	47,390
	Peace & Fire Orphans	10,175
	War Orphans/Prisoners of War	9,081
	September 11, 2001 Victim	-
	Community College Honor	104,212
	MUS High School Honor	5,014,423
	MT National Guard	901,815
	National Merit	8,308
	Total Waivers and Scholarships	12,262,078
Total Tuition Waived		117,784,357

*Amounts may not be exact due to rounding

**MONTANA UNIVERSITY SYSTEM
SUMMARY OF SCHOLARSHIPS AND FELLOWSHIPS
CURRENT UNRESTRICTED OPERATING FUNDS
FISCAL YEAR 2026 ACTUAL**

	SYSTEM SUMMARY
	DOLLAR AMOUNT
Campus Discretionary Waivers	
Undergraduate	
Resident Tuition Waiver	4,834,579
Non-Resident Tuition Waiver	67,912,789
Custodial Student	-
Senior Citizens	132,556
Total Undergraduate	72,879,924
Graduate	
Resident Tuition Waiver	4,101,470
Non-Resident Tuition Waiver	3,699,094
GTA/GRA Waiver	-
Total Graduate	7,800,564
Athletic	
Resident Tuition Waiver	2,648,516
Non-Resident Tuition Waiver	9,041,381
Total Athletic	11,689,897
Other	
Other Tuition Waivers	839,581
Scholarships & Fellowships	9,517,408
Yellow Ribbon Program	55,244
Total Other	10,412,233
Board of Regents Designated	
Waivers and Scholarships	
American Indian Waiver	3,647,678
Employee Waiver	994,988
Dependent Waiver	1,312,881
Veteran	45,609
Peace & Fire Orphans	9,779
War Orphans/Prisoners of War	6,718
September 11, 2001 Victim	-
Community College Honor	101,222
MUS High School Honor	4,790,796
MT National Guard	871,174
National Merit	8,408
Total Waivers and Scholarships	11,789,254
Total Tuition Waived	114,571,872

*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 2027 BUDGETED**

	Contract Faculty	Contract Administrative	Contract Professional	Classified	GTA / GRA	Part-Time and Other	Total
Montana State University							
Bozeman	873.85	33.02	208.93	800.08	248.38	99.21	2,263.47
Billings	147.20	10.84	62.92	126.78	4.50	35.00	387.24
Northern	65.87	4.88	34.48	40.10	-	5.33	150.66
Great Falls MSU	78.60	8.00	23.75	32.90	-	1.90	145.15
Agriculture Experiment Station	66.27	0.40	34.04	50.54	20.05	2.89	174.19
Extension Service	43.12	0.48	6.71	15.81	-	2.20	68.32
Fire Services Training School	8.55	-	0.78	1.50	-	-	10.83
MSU Subtotal	1,283.46	57.62	371.61	1,067.71	272.93	146.53	3,199.86
The University of Montana							
Missoula	500.39	22.82	268.14	456.33	135.12	24.71	1,407.51
Montana Tech	142.92	8.33	47.11	74.48	11.39	8.58	292.81
Western	75.73	3.35	25.01	36.02	-	-	140.11
Helena College	47.00	1.00	15.75	29.20	-	-	92.95
Bureau of Mines	-	1.00	19.26	5.00	-	0.73	25.99
Forestry Conservation Station	6.68	-	3.06	0.80	-	-	10.54
UM Subtotal	772.72	36.50	378.33	601.83	146.51	34.02	1,969.91
MUS System Total	2,056.18	94.12	749.94	1,669.54	419.44	180.55	5,169.77
% of Total	40%	2%	15%	32%	8%	3%	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 2026 ACTUAL

	Contract Faculty	Contract Administrative	Contract Professional	Classified	GTA / GRA	Part-Time and Other	Total
Montana State University							
Bozeman	817.22	32.21	196.12	716.70	209.93	133.80	2,105.98
Billings	139.35	10.84	55.67	123.79	4.50	34.27	368.42
Northern	61.97	4.88	33.62	38.60	-	5.98	145.05
Great Falls MSU	76.60	8.00	23.00	33.77	-	1.21	142.58
Agriculture Experiment Station	38.04	0.26	25.50	44.32	17.71	14.58	140.41
Extension Service	33.25	0.48	4.37	15.17	-	2.66	55.93
Fire Services Training School	7.02	-	0.78	1.47	-	-	9.27
MSU Subtotal	1,173.45	56.67	339.06	973.82	232.14	192.50	2,967.64
The University of Montana							
Missoula	500.44	24.04	247.29	426.30	139.85	37.59	1,375.51
Montana Tech	136.05	8.32	43.34	69.75	12.73	12.09	282.28
Western	81.14	3.35	25.01	36.02	-	0.50	146.02
Helena College	42.44	1.00	14.85	27.23	-	1.77	87.29
Bureau of Mines	-	1.00	17.38	5.33	-	0.41	24.12
Forestry Conservation Station	4.91	-	2.67	1.33	-	-	8.91
UM Subtotal	764.98	37.71	350.54	565.96	152.58	52.36	1,924.13
MUS System Total	1,938.43	94.38	689.60	1,539.78	384.72	244.86	4,891.77
% 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 2027 BUDGETED**

	Contract Faculty	Contract Administrative	Contract Professional	Classified	GTA / GRA	Part-Time and Other	Total
Montana State University							
Bozeman	955.55	34.63	708.77	1,469.96	619.03	746.00	4,533.94
Billings	148.84	12.00	100.42	195.34	5.43	68.28	530.31
Northern	67.11	6.00	50.80	57.85	-	14.59	196.35
Great Falls College	78.60	8.00	31.00	52.80	-	6.70	177.10
Agriculture Experiment Station	83.63	0.40	39.46	65.92	20.05	6.08	215.54
Extension Service	155.12	0.48	12.65	28.08	-	11.23	207.56
Fire Services Training School	8.55	-	0.78	1.50	-	0.49	11.32
MSU Subtotal	1,497.40	61.51	943.88	1,871.45	644.51	853.37	5,872.12
The University of Montana							
Missoula	590.32	26.03	766.43	902.80	194.10	354.80	2,834.48
Montana Tech	153.31	10.06	150.27	109.85	39.05	34.97	497.51
Western	75.73	4.80	37.81	92.10	-	1.80	212.24
Helena College	47.00	1.00	21.07	36.58	-	16.50	122.15
Bureau of Mines	-	1.00	41.36	9.75	-	1.64	53.75
Forestry Conservation Station	6.68	-	3.06	0.80	-	-	10.54
UM Subtotal	873.04	42.89	1,020.00	1,151.88	233.15	409.71	3,730.67
MUS System Total	2,370.44	104.40	1,963.88	3,023.33	877.66	1,263.08	9,602.79
% of Total	25%	1%	20%	31%	9%	13%	100%

*Amounts may not be exact due to rounding

**MONTANA UNIVERSITY SYSTEM
SUMMARY DETAIL OF FULL TIME EQUIVALENT EMPLOYEES
ALL FUNDS
FISCAL YEAR 2026 ACTUAL**

	Contract Faculty	Contract Administrative	Contract Professional	Classified	GTA / GRA	Part-Time and Other	Total
Montana State University							
Bozeman	902.55	34.41	652.35	1,265.68	555.76	859.76	4,270.51
Billings	140.33	12.00	89.05	189.13	5.43	67.55	503.49
Northern	63.28	6.00	50.96	53.85	-	16.37	190.46
Great Falls College	76.60	8.00	26.50	42.16	-	3.73	156.99
Agriculture Experiment Station	59.13	0.40	30.15	61.94	21.87	30.12	203.61
Extension Service	121.26	0.48	9.32	25.97	-	15.18	172.21
Fire Services Training School	7.02	-	0.78	1.47	-	0.61	9.88
MSU Subtotal	1,370.17	61.29	859.11	1,640.20	583.06	993.32	5,507.15
The University of Montana							
Missoula	609.92	27.17	777.89	835.74	218.06	389.44	2,858.22
Montana Tech	148.11	10.08	146.98	103.77	41.77	40.04	490.75
Western	81.14	4.80	37.81	91.34	-	2.80	217.89
Helena College	43.04	1.00	21.48	31.18	-	24.09	120.79
Bureau of Mines	-	1.00	37.02	9.03	0.08	1.66	48.79
Forestry Conservation Station	4.91	-	2.67	1.33	-	-	8.91
UM Subtotal	887.12	44.05	1,023.85	1,072.39	259.91	458.03	3,745.35
MUS System Total	2,257.29	105.34	1,882.96	2,712.59	842.97	1,451.35	9,252.50
% of Total	24%	1%	20%	29%	9%	16%	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
FY26 Actuals to FY27 Budgeted
Chart of Accounts: All
Reporting Units: All

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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	\$181,333,776	28.35%	\$194,340,958	28.56%	7.17%	Net/Gross Tuition Net
		Contract Administrat..	611ADM	\$16,428,396	2.57%	\$17,006,193	2.50%	3.52%	
		Classified	611CLS	\$94,784,772	14.82%	\$104,436,923	15.35%	10.18%	Chart of Accounts
		Graduate Assistan..	611GST	\$14,597,146	2.28%	\$14,804,933	2.18%	1.42%	
		Contract Professio..	611PRF	\$61,447,735	9.61%	\$67,111,887	9.86%	9.22%	☐ MSU ☒ UM
		Other Salaries	612OTS	\$5,402,497	0.84%	\$4,811,328	0.71%	-10.94%	
		Other Compensati..	613OTC	\$903,106	0.14%	\$852,458	0.13%	-5.61%	Ed Units or Agencies
		Subcategory Total		\$374,897,427	58.61%	\$403,364,681	59.28%	7.59%	
	Benefits	Employee Benefits	614BEN	\$121,093,573	18.93%	\$128,927,476	18.95%	6.47%	☒ Agencies ☒ Ed Units
		Other Benefits	619OTB	(\$7,055)	-0.00%				
		Termination Benef..	615TRB	\$303,841	0.05%	\$420,262	0.06%	38.32%	Reporting Units
		Termination Pay	615TRP	\$4,569,938	0.71%	\$2,044,113	0.30%	-55.27%	
		Subcategory Total		\$125,960,298	19.69%	\$131,391,851	19.31%	4.31%	All
		Category Total		\$500,857,724	78.30%	\$534,756,532	78.59%	6.77%	
Operating Expenses	Operating Expenses	Communications	623COM	\$3,495,109	0.55%	\$2,931,761	0.43%	-16.12%	Fund
		Contracted Services	621SRV	\$24,945,766	3.90%	\$26,981,099	3.97%	8.16%	
		Cost of Goods Sold	629CGS	\$2,059	0.00%	\$0	0.00%	-100.00%	Multiple values
		Other	628OTH	(\$20,119,919)	-3.15%	(\$17,218,854)	-2.53%	-14.42%	
		Rent	625RNT	\$6,356,468	0.99%	\$6,504,120	0.96%	2.32%	Org
		Repairs & Mainten..	627MNT	\$26,183,445	4.09%	\$29,537,682	4.34%	12.81%	
		Supplies	622SUP	\$21,624,908	3.38%	\$20,502,435	3.01%	-5.19%	Account
		Travel	624TRV	\$5,521,605	0.86%	\$5,758,932	0.85%	4.30%	
		Utilities	626UTL	\$12,814,268	2.00%	\$12,419,814	1.83%	-3.08%	All
		Waivers & Scholar..	628WAV	\$9,723,056	1.52%	\$9,782,243	1.44%	0.61%	
		Subcategory Total		\$90,546,763	14.16%	\$97,199,232	14.28%	7.35%	Program
		Category Total		\$90,546,763	14.16%	\$97,199,232	14.28%	7.35%	
Capital and Transfers	Capital	Capital Building	643CBL	\$0	0.00%	\$0	0.00%		Activity
		Capital Equipment	631CEQ	\$3,913,636	0.61%	\$1,994,230	0.29%	-49.04%	
		Capital Land	641CLN	\$23,732	0.00%	\$0	0.00%	-100.00%	Location
		Capital Other Impr..	645COI	\$0	0.00%	\$100,000	0.01%		
		Debt Service	650DBT	\$999,864	0.16%	\$1,184,974	0.17%	18.51%	All
		Subcategory Total		\$4,937,232	0.77%	\$3,279,204	0.48%	-33.58%	
	Transfers	Intra-Entity Exp-Ex..	689XFR	\$277,608	0.04%	\$0	0.00%	-100.00%	Fund Type
		Mandatory Transf..	687MXF	\$1,266,323	0.20%	\$1,554,582	0.23%	22.76%	
		NonMandatory Tra..	688NXF	\$41,762,662	6.53%	\$43,642,682	6.41%	4.50%	Account Type
		Subcategory Total		\$43,306,592	6.77%	\$45,197,264	6.64%	4.37%	
		Category Total		\$48,243,824	7.54%	\$48,476,468	7.12%	0.48%	All
		Total Expenses		\$639,648,312	100.00%	\$680,432,232	100.00%	6.38%	

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: Great Falls College, MSU-Bozeman, MSU-Billings and 5 more

Fiscal Year
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Period
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FY Comparison
Next FY

			Level 1 Acct	Actual	% of	Budget	% of		FY Comparison	
Category	Subcategory	Accounts	Code	FY26	Total	FY27	Budget	% Change	Next FY	
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$172,300,544	28.78%	\$182,665,374	28.64%	6.02%	Net/Gross Tuition Net	
		Contract Administ..	611ADM	\$16,130,614	2.69%	\$16,648,109	2.61%	3.21%		
		Classified	611CLS	\$90,387,486	15.10%	\$99,624,286	15.62%	10.22%	Chart of Accounts	
		Graduate Assistan..	611GST	\$13,931,095	2.33%	\$14,093,889	2.21%	1.17%		
		Contract Professio..	611PRF	\$56,273,028	9.40%	\$60,696,975	9.52%	7.86%	☐ MSU	
		Other Salaries	612OTS	\$4,988,136	0.83%	\$4,645,904	0.73%	-6.86%	☒ UM	
		Other Compensati..	613OTC	\$764,378	0.13%	\$778,999	0.12%	1.91%	Ed Units or Agencies	
	Subcategory Total		\$354,775,279	59.25%	\$379,153,536	59.45%	6.87%	☒ Agencies		
	Benefits	Employee Benefits	614BEN	\$113,209,161	18.91%	\$120,006,790	18.82%	6.00%		☒ Ed Units
		Other Benefits	619OTB	(\$7,055)	-0.00%					
		Termination Benef..	615TRB	\$303,841	0.05%	\$420,262	0.07%	38.32%		
		Termination Pay	615TRP	\$4,167,731	0.70%	\$1,944,113	0.30%	-53.35%		
		Subcategory Total		\$117,673,679	19.65%	\$122,371,165	19.19%	3.99%	Reporting Units	
		Category Total		\$472,448,958	78.91%	\$501,524,701	78.63%	6.15%	Multiple values	
Operating Expenses	Operating Expenses	Communications	623COM	\$3,233,502	0.54%	\$2,632,974	0.41%	-18.57%	Fund	
		Contracted Services	621SRV	\$23,854,211	3.98%	\$25,928,880	4.07%	8.70%		
		Cost of Goods Sold	629CGS	\$255	0.00%	\$0	0.00%	-100.00%	Multiple values	
		Other	628OTH	(\$22,565,813)	-3.77%	(\$19,840,612)	-3.11%	-12.08%		
		Rent	625RNT	\$6,266,027	1.05%	\$6,400,511	1.00%	2.15%	Org	
		Repairs & Mainten..	627MNT	\$25,655,346	4.28%	\$28,116,838	4.41%	9.59%		
		Supplies	622SUP	\$20,176,777	3.37%	\$18,632,469	2.92%	-7.65%	Account	
		Travel	624TRV	\$4,797,409	0.80%	\$5,137,039	0.81%	7.08%		
		Utilities	626UTL	\$12,513,735	2.09%	\$12,140,892	1.90%	-2.98%	Program	
		Waivers & Scholar..	628WAV	\$9,712,393	1.62%	\$9,782,243	1.53%	0.72%		
		Subcategory Total		\$83,643,841	13.97%	\$88,931,234	13.94%	6.32%	All	
			Category Total		\$83,643,841	13.97%	\$88,931,234	13.94%	6.32%	
Capital and Transfers	Capital	Capital Building	643CBL	\$0	0.00%	\$0	0.00%		Activity	
		Capital Equipment	631CEQ	\$1,488,208	0.25%	\$1,193,214	0.19%	-19.82%		
		Capital Land	641CLN	\$23,732	0.00%	\$0	0.00%	-100.00%	Location	
		Capital Other Impr..	645COI	\$0	0.00%	\$100,000	0.02%			
		Debt Service	650DBT	\$999,864	0.17%	\$1,184,974	0.19%	18.51%	All	
		Subcategory Total		\$2,511,803	0.42%	\$2,478,188	0.39%	-1.34%		
	Transfers	Intra-Entity Exp-Ex..	689XFR	\$277,608	0.05%	\$0	0.00%	-100.00%	Fund Type	
		Mandatory Transf..	687MXF	\$1,266,323	0.21%	\$1,554,582	0.24%	22.76%		
		NonMandatory Tra..	688NXF	\$38,600,667	6.45%	\$43,321,597	6.79%	12.23%	Account Type	
		Subcategory Total		\$40,144,597	6.70%	\$44,876,179	7.04%	11.79%		
	Category Total		\$42,656,401	7.12%	\$47,354,366	7.42%	11.01%	All		
Total Expenses				\$598,749,200	100.00%	\$637,810,302	100.00%	6.52%		

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: Extension Service, Fire Services Training, Ag Experiment Station and 2 more

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 Faculty	610FAC	\$9,033,232	22.09%	\$11,675,584	27.39%	29.25%
		Contract Administ..	611ADM	\$297,782	0.73%	\$358,084	0.84%	20.25%
		Classified	611CLS	\$4,397,286	10.75%	\$4,812,638	11.29%	9.45%
		Graduate Assistan..	611GST	\$666,051	1.63%	\$711,044	1.67%	6.76%
		Contract Professio..	611PRF	\$5,174,707	12.65%	\$6,414,912	15.05%	23.97%
		Other Salaries	612OTS	\$414,361	1.01%	\$165,424	0.39%	-60.08%
		Other Compensati..	613OTC	\$138,728	0.34%	\$73,459	0.17%	-47.05%
		Subcategory Total		\$20,122,147	49.20%	\$24,211,145	56.80%	20.32%
	Benefits	Employee Benefits	614BEN	\$7,884,412	19.28%	\$8,920,686	20.93%	13.14%
		Termination Pay	615TRP	\$402,207	0.98%	\$100,000	0.23%	-75.14%
		Subcategory Total		\$8,286,619	20.26%	\$9,020,686	21.16%	8.86%
	Category Total			\$28,408,766	69.46%	\$33,231,831	77.97%	16.98%
Operating Expenses	Operating Expenses	Communications	623COM	\$261,607	0.64%	\$298,788	0.70%	14.21%
		Contracted Services	621SRV	\$1,091,555	2.67%	\$1,052,218	2.47%	-3.60%
		Cost of Goods Sold	629CGS	\$1,804	0.00%	\$0	0.00%	-100.00%
		Other	628OTH	\$2,445,893	5.98%	\$2,621,758	6.15%	7.19%
		Rent	625RNT	\$90,441	0.22%	\$103,609	0.24%	14.56%
		Repairs & Mainten..	627MNT	\$528,098	1.29%	\$1,420,844	3.33%	169.05%
		Supplies	622SUP	\$1,448,131	3.54%	\$1,869,966	4.39%	29.13%
		Travel	624TRV	\$724,196	1.77%	\$621,893	1.46%	-14.13%
		Utilities	626UTL	\$300,534	0.73%	\$278,922	0.65%	-7.19%
		Waivers & Scholar..	628WAV	\$10,663	0.03%			
		Subcategory Total		\$6,902,922	16.88%	\$8,267,998	19.40%	19.78%
	Category Total			\$6,902,922	16.88%	\$8,267,998	19.40%	19.78%
Capital and Transfers	Capital	Capital Building	643CBL	\$0	0.00%			
		Capital Equipment	631CEQ	\$2,425,428	5.93%	\$801,016	1.88%	-66.97%
		Debt Service	650DBT	\$0	0.00%			
		Subcategory Total		\$2,425,428	5.93%	\$801,016	1.88%	-66.97%
	Transfers	NonMandatory Tra..	688NXF	\$3,161,995	7.73%	\$321,085	0.75%	-89.85%
		Subcategory Total		\$3,161,995	7.73%	\$321,085	0.75%	-89.85%
	Category Total			\$5,587,424	13.66%	\$1,122,101	2.63%	-79.92%
Total Expenses				\$40,899,112	100.00%	\$42,621,930	100.00%	4.21%

Net/Gross Tuition
Net

Chart of Accounts

☒ MSU
☒ UM

Ed Units or Agencies

☒ Agencies
☒ Ed Units

Reporting Units
Multiple values

Fund
All

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

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	\$618,957	0.10%	\$522,835	0.08%	-15.53%	Net/Gross Tuition Net
	Non resident Tuition	505NON	\$165,694,748	25.62%	\$164,516,511	24.18%	-0.71%	
	Other Tuition & Fees	507OTH	(\$75)	-0.00%				
	Program Tuition & Fees	520PRG	\$15,679,639	2.42%	\$16,632,688	2.44%	6.08%	
	Registration Fee	515REG	\$2,256,803	0.35%	\$2,265,272	0.33%	0.38%	
	Resident Tuition	500RES	\$94,921,904	14.68%	\$100,487,453	14.77%	5.86%	
	WUE Tuition	505WUE	\$27,102,702	4.19%	\$31,979,312	4.70%	17.99%	
	Category Total		\$306,274,678	47.37%	\$316,404,071	46.50%	3.31%	Chart of Accounts ☒ MSU ☒ UIM
State Allocations	Hi Ed General Fund Reven..	555GEN	\$282,364,742	43.67%	\$290,193,147	42.65%	2.77%	
	Hi Ed Millage Revenue	555MIL	\$36,437,122	5.64%	\$36,477,763	5.36%	0.11%	Ed Units or Agencies ☒ Agencies ☒ Ed Units
	MUS Retirement Plan	555SPE	\$2,225,568	0.34%	\$2,106,261	0.31%	-5.36%	
	Other OCHE/State Funding	555SPE	\$8,368,541	1.29%	\$5,742,199	0.84%	-31.38%	Reporting Units All
	Category Total		\$329,395,973	50.94%	\$334,519,370	49.16%	1.56%	
Other Revenues	Auxiliary Revenue	570AUX	\$426	0.00%	\$500	0.00%	17.37%	Fund All
	Carry Forward Funds	585CAR	\$0	0.00%	\$7,328,218	1.08%		
	Continuing Education	535CED	\$0	0.00%				Org Multiple values
	Course Fees	530CRS	\$31,217	0.00%	\$34,000	0.00%	8.92%	
	Financial Aid	562FNA	\$147,519	0.02%	\$116,000	0.02%	-21.37%	Account All
	Gifts & Scholarships	565GFT	\$1,541	0.00%	\$0	0.00%	-100.00%	
	Investments	540INV	\$4,207,601	0.65%	\$3,765,051	0.55%	-10.52%	Program All
	Mandatory Fees	525MAN	\$30,095	0.00%	\$30,865	0.00%	2.56%	
	Other Revenue	580OTH	\$468,337	0.07%	\$665,260	0.10%	42.05%	Activity All
	Other Student Fees	532OSF	\$407,882	0.06%	\$399,330	0.06%	-2.10%	
	Sales & Service	570SAS	\$22,645	0.00%	\$15,000	0.00%	-33.76%	Location All
	State Grants & Contracts	560SGC	\$1,337,120	0.21%	\$1,262,842	0.19%	-5.56%	
	Category Total		\$6,654,382	1.03%	\$13,617,066	2.00%	104.63%	Fund Type All
	Non Mandatory Transfer In	557NMX	\$4,284,541	0.66%	\$15,901,718	2.34%	271.14%	
Transfers	Category Total		\$4,284,541	0.66%	\$15,901,718	2.34%	271.14%	Account Type All
	Private Grants & Contracts	560PGC	\$8,100	0.00%	\$0	0.00%	-100.00%	
Null	Category Total		\$8,100	0.00%	\$0	0.00%	-100.00%	
Total Revenue			\$646,617,674	100.00%	\$680,442,226	100.00%	5.23%	

* 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 Revenue
FY26 Actuals to FY27 Budgeted

Chart of Accounts: All

Reporting Units: Great Falls College, MSU-Bozeman, MSU-Billings and 5 more

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	\$618,957	0.10%	\$522,835	0.08%	-15.53%	Net/Gross Tuition
	Non resident Tuition	505NON	\$165,694,748	27.36%	\$164,516,511	25.79%	-0.71%	Net
	Other Tuition & Fees	507OTH	(\$75)	-0.00%				Chart of Accounts
	Program Tuition & Fees	520PRG	\$15,679,639	2.59%	\$16,632,688	2.61%	6.08%	☒ MSU
	Registration Fee	515REG	\$2,256,803	0.37%	\$2,265,272	0.36%	0.38%	☒ UM
	Resident Tuition	500RES	\$94,921,904	15.67%	\$100,487,453	15.75%	5.86%	Ed Units or Agencies
	WUE Tuition	505WUE	\$27,102,702	4.48%	\$31,979,312	5.01%	17.99%	☒ Agencies
	Category Total		\$306,274,678	50.58%	\$316,404,071	49.61%	3.31%	☒ Ed Units
State Allocations	Hi Ed General Fund Reven..	555GEN	\$242,254,485	40.00%	\$248,985,151	39.04%	2.78%	Reporting Units
	Hi Ed Millage Revenue	555MIL	\$36,437,122	6.02%	\$36,477,763	5.72%	0.11%	Multiple values
	MUS Retirement Plan	555SPE	\$2,091,565	0.35%	\$1,973,185	0.31%	-5.66%	Fund
	Other OCHE/State Funding	555SPE	\$8,068,541	1.33%	\$5,442,199	0.85%	-32.55%	All
	Category Total		\$288,851,713	47.70%	\$292,878,298	45.92%	1.39%	Org
Other Revenues	Auxiliary Revenue	570AUX	\$426	0.00%	\$500	0.00%	17.37%	Multiple values
	Carry Forward Funds	585CAR	\$0	0.00%	\$6,795,041	1.07%		Account
	Continuing Education	535CED	\$0	0.00%				All
	Course Fees	530CRS	\$31,217	0.01%	\$34,000	0.01%	8.92%	Program
	Financial Aid	562FNA	\$147,519	0.02%	\$116,000	0.02%	-21.37%	All
	Gifts & Scholarships	565GFT	\$1,541	0.00%	\$0	0.00%	-100.00%	Activity
	Investments	540INV	\$3,840,031	0.63%	\$3,437,051	0.54%	-10.49%	All
	Mandatory Fees	525MAN	\$30,095	0.00%	\$30,865	0.00%	2.56%	Location
	Other Revenue	580OTH	\$461,371	0.08%	\$665,260	0.10%	44.19%	All
	Other Student Fees	532OSF	\$407,882	0.07%	\$399,330	0.06%	-2.10%	Fund Type
	Sales & Service	570SAS	\$2,250	0.00%	\$0	0.00%	-100.00%	All
	State Grants & Contracts	560SGC	\$1,337,120	0.22%	\$1,262,842	0.20%	-5.56%	Account Type
	Category Total		\$6,259,451	1.03%	\$12,740,889	2.00%	103.55%	All
Transfers	Non Mandatory Transfer In	557NMX	\$4,179,331	0.69%	\$15,797,037	2.48%	277.98%	
	Category Total		\$4,179,331	0.69%	\$15,797,037	2.48%	277.98%	
Null	Private Grants & Contracts	560PGC	\$8,100	0.00%	\$0	0.00%	-100.00%	
	Category Total		\$8,100	0.00%	\$0	0.00%	-100.00%	
Total Revenue			\$605,573,272	100.00%	\$637,820,296	100.00%	5.33%	

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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: Extension Service, Fire Services Training School, Ag Experiment Station and 2 more 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	
State Allocations	Hi Ed General Fund Revenue	555GEN	\$40,110,257	97.72%	\$41,207,996	96.68%	2.74%	Net/Gross Tuition Net
	MUS Retirement Plan	555SPE	\$134,003	0.33%	\$133,076	0.31%	-0.69%	Chart of Accounts
	Other OCHE/State Funding	555SPE	\$300,000	0.73%	\$300,000	0.70%	0.00%	☒ MSU ☒ UM
	Category Total		\$40,544,260	98.78%	\$41,641,072	97.70%	2.71%	Ed Units or Agencies
Other Revenues	Carry Forward Funds	585CAR	\$0	0.00%	\$533,177	1.25%		☒ Agencies ☒ Ed Units
	Investments	540INV	\$367,570	0.90%	\$328,000	0.77%	-10.77%	Reporting Units
	Other Revenue	5800TH	\$6,966	0.02%				Multiple values
	Sales & Service	570SAS	\$20,395	0.05%	\$15,000	0.04%	-26.45%	Fund
	Category Total		\$394,932	0.96%	\$876,177	2.06%	121.86%	All
Transfers	Non Mandatory Transfer In	557NMX	\$105,211	0.26%	\$104,681	0.25%	-0.50%	Org
	Category Total		\$105,211	0.26%	\$104,681	0.25%	-0.50%	All
Total Revenue			\$41,044,402	100.00%	\$42,621,930	100.00%	3.84%	Account

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