

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 2022

Agency	Actual FY 2021	Budgeted FY 2022	Dollar Change Actual 2021 to Budgeted 2022	Percent Change Actual 2021 to Budgeted 2022
Educational Units & Agencies:				
Current Operating Unrestricted	\$ 505,942,612	\$ 519,882,731	\$ 13,940,119	3%
Current Restricted	384,248,069	416,917,596	32,669,527	9%
Current Designated	177,305,363	209,941,754	32,636,391	18%
Auxiliary Enterprises	130,703,960	144,171,858	13,467,898	10%
Loan & Endowment Funds	6,237,730	6,108,269	(129,461)	-2%
Plant Funds	153,174,797	191,299,623	38,124,826	25%
Total	<u>\$ 1,357,612,531</u>	<u>\$ 1,488,321,831</u>	<u>\$ 130,709,300</u>	10%
Community Colleges:				
Current Operating Unrestricted	\$ 32,024,232	\$ 33,164,548	\$ 1,140,316	4%
Current Restricted	\$ 9,631,497	\$ 9,930,424	298,927	3%
Current Designated	\$ 4,174,273	\$ 4,244,417	70,144	2%
Auxiliary Enterprises	\$ 4,925,159	\$ 5,203,055	277,896	6%
Plant Funds	\$ 1,620,602	\$ 1,338,593	(282,009)	-17%
Total	<u>\$ 52,375,763</u>	<u>\$ 53,881,037</u>	<u>\$ 1,505,274</u>	3%
Tribal College Assistance	<u>\$ 877,047</u>	<u>\$ 1,012,875</u>	<u>\$ 135,828</u>	15%
Office of the Commissioner:				
General Fund	\$ 15,896,194	\$ 15,181,439	\$ (714,755)	-4%
State Special Revenue	1,721,574	2,951,212	1,229,638	71%
Federal Special Revenue	10,618,257	14,812,674	4,194,416	40%
Proprietary	113,519,995	127,186,007	13,666,012	12%
Other-Private Funding	21,726,344	25,806,374	4,080,030	19%
Total	<u>\$ 163,482,364</u>	<u>\$ 185,937,706</u>	<u>\$ 22,455,341</u>	14%
TOTAL ALL FUNDS	<u>\$ 1,574,347,705</u>	<u>\$ 1,729,153,449</u>	<u>\$ 154,805,743</u>	10%

*Schedule represents net expenditures and includes transfers between funds

MONTANA UNIVERSITY SYSTEM
STATE GENERAL FUND and 6 MILL LEVY SUPPORT
FISCAL YEARS 2021 & 2022

Program	Actual FY 2021	Budgeted FY 2022	Dollar Change Actual 2021 to Budgeted 2022	Percent Change Actual 2021 to Budgeted 2022
Administration	\$ 3,839,119	\$ 3,834,186	\$ (4,933)	0%
Student Assistance	11,757,671	10,997,596	(760,075)	-6%
Student Assistance-Institutional Nursing Incentive Program	14,652	43,388	28,736	196%
Community Colleges	13,776,022	14,858,699	1,082,677	8%
Minority Achievement	140,585	138,518	(2,067)	-1%
Workforce Development - Perkins Admin State Match	96,291	100,402	4,111	4%
Educational Units-General Fund *	168,737,387	167,069,078	(1,668,309)	-1%
Educational Units- 6 mill levy	22,217,999	22,959,100	741,101	3%
Educational Units-Performance Funding	14,482,323	13,471,285	(1,011,038)	-7%
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)	1,801,891	1,876,207	74,316	4%
Agencies	28,679,434	30,124,664	1,445,230	5%
Agencies-AES Seed Lab (OTO)	100,000	100,000	-	0%
Agencies-AES Wool Lab (OTO)	55,000	55,000	-	0%
Tribal College Assistance	877,047	1,012,875	135,828	15%
Board of Regents	47,876	67,350	19,475	41%
Total State Support	\$ 267,538,066	\$ 269,998,117	\$ 2,460,051	0.9%

MONTANA UNIVERSITY SYSTEM - CAMPUSES* & AGENCIES
CURRENT UNRESTRICTED REVENUES
FISCAL YEARS 2021 & 2022

Agency	Actual FY 2021	Budgeted FY 2022	Dollar Change Actual 2021 to Budgeted 2022	Percent Change Actual 2021 to Budgeted 2022
Montana State University:				
MSU - Bozeman	\$ 224,626,376	\$ 234,961,981	10,335,605	4.6%
MSU - Billings	\$ 37,150,674	\$ 39,146,308	1,995,634	5.4%
MSU - Northern	\$ 14,503,444	\$ 14,828,861	325,417	2.2%
Great Falls College - MSU	\$ 10,358,895	\$ 9,926,556	(432,339)	-4.2%
Agricultural Experiment Station	\$ 16,384,291	\$ 17,128,422	744,131	4.5%
Extension Service	\$ 6,596,991	\$ 6,785,694	188,703	2.9%
Fire Services Training School	\$ 766,742	\$ 805,911	39,169	5.1%
Montana State University Subtotal	\$ 310,387,413	\$ 323,583,733	\$ 13,196,320	4.3%
University of Montana:				
UM - Missoula	\$ 126,728,804	\$ 132,388,592	5,659,788	4.5%
Montana Tech	\$ 28,141,802	\$ 28,640,964	499,162	1.8%
UM - Western	\$ 14,934,069	\$ 14,509,546	(424,523)	-2.8%
Helena College - UM	\$ 7,495,080	\$ 7,326,160	(168,920)	-2.3%
Bureau of Mines	\$ 5,286,510	\$ 6,341,873	1,055,363	20.0%
Forestry Conservation and Exp. Station	\$ 1,349,625	\$ 1,375,010	25,385	1.9%
University of Montana Subtotal	\$ 183,935,890	\$ 190,582,145	\$ 6,646,255	4%
Community Colleges:				
Dawson	\$ 4,734,057	\$ 4,978,077	244,020	5.2%
Flathead Valley	\$ 20,639,318	\$ 21,084,111	444,793	2.2%
Miles	\$ 6,650,857	\$ 6,702,360	51,503	0.8%
Bitterroot Valley	\$ -	\$ 400,000	400,000	100.0%
Community Colleges Subtotal	\$ 32,024,232	\$ 33,164,548	\$ 1,140,316	3.6%
TOTAL CAMPUSES & AGENCIES	\$ 526,347,535	\$ 547,330,426	\$ 20,982,891	4.0%

*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 2022 BUDGETED**

	MSU SUMMARY	UM SUMMARY	SYSTEM SUMMARY
	DOLLAR AMOUNT	DOLLAR AMOUNT	DOLLAR AMOUNT
Campus Discretionary Waivers			
Undergraduate			
Resident Tuition Waiver	718,053	2,790,882	3,508,935
Non-Resident Tuition Waiver	28,366,282	6,431,873	34,798,155
Custodial Student	-	-	-
Senior Citizens	76,681	22,117	98,798
Total Undergraduate	\$29,161,016	\$ 9,244,872	\$ 38,405,888
Graduate			
Resident Tuition Waiver	1,013,872.0	2,337,308.0	3,351,180.0
Non-Resident Tuition Waiver	1,579,072.1	1,077,799.0	2,656,871.1
GTA/GRA Waiver	-	-	-
Total Graduate	\$2,592,944	\$ 3,415,107	\$ 6,008,051
Athletic			
Resident Tuition Waiver	1,153,890	1,592,127	2,746,017
Non-Resident Tuition Waiver	4,394,248	2,983,679	7,377,927
Total Athletic	\$ 5,548,138	\$ 4,575,806	\$ 10,123,944
Other			
Other Tuition Waivers	-	409,100	409,100
Scholarships & Fellowships	3,303,280	703,030	4,006,310
Yellow Ribbon Program	460,154	266,266	726,420
Total Other	\$3,763,433	\$ 1,378,396	\$ 5,141,829
Board of Regents Designated			
Waivers and Scholarships			
American Indian Waiver	1,816,013	1,066,784	2,882,797
Employee Waiver	547,974	133,481	681,455
Dependent Waiver	419,599	285,382	704,981
Veteran	38,918	40,154	79,072
Peace & Fire Orphans	-	5,707	5,707
War Orphans/Prisoners of War	-	-	-
September 11, 2001 Victim	-	-	-
Community College Honor	64,144	48,000	112,144
MUS High School Honor	2,921,872	991,694	3,913,566
MT National Guard	7,500	-	7,500
National Merit	-	6,500	6,500
Total Waivers and Scholarships	\$ 5,816,019	\$ 2,577,702	\$ 8,393,721
Total Tuition Waived	\$46,881,551	\$ 21,191,883	\$ 68,073,434

*Amounts may not be exact due to rounding

**MONTANA UNIVERSITY SYSTEM
SUMMARY OF SCHOLARSHIPS AND FELLOWSHIPS
CURRENT UNRESTRICTED OPERATING FUNDS
FISCAL YEAR 2021 ACTUAL**

	MSU SUMMARY	UM SUMMARY	SYSTEM SUMMARY
	DOLLAR AMOUNT	DOLLAR AMOUNT	DOLLAR AMOUNT
Campus Discretionary Waivers			
Undergraduate			
Resident Tuition Waiver	387,036	2,709,749	3,096,785
Non-Resident Tuition Waiver	26,315,497	7,521,380	33,836,876
Custodial Student	-	-	-
Senior Citizens	67,550	32,020	99,570
Total Undergraduate	\$ 26,770,083	\$ 10,263,148	\$ 37,033,231
Graduate			
Resident Tuition Waiver	931,721	2,191,573	3,123,294
Non-Resident Tuition Waiver	1,322,673	966,598	2,289,271
GTA/GRA Waiver	-	-	-
Total Graduate	\$ 2,254,394	\$ 3,158,171	\$ 5,412,565
Athletic			
Resident Tuition Waiver	851,907	897,851	1,749,757
Non-Resident Tuition Waiver	4,189,831	3,293,379	7,483,210
Total Athletic	\$ 5,041,737	\$ 4,191,230	\$ 9,232,967
Other			
Other Tuition Waivers	-	710,167	710,167
Scholarships & Fellowships	2,342,592	542,772	2,885,364
Yellow Ribbon Program	347,021	283,469	630,490
Total Other	\$ 2,689,614	\$ 1,536,407	\$ 4,226,021
Board of Regents Designated			
Waivers and Scholarships			
American Indian Waiver	1,647,620	952,567	2,600,186
Employee Waiver	573,474	131,412	704,886
Dependent Waiver	373,359	210,969	584,328
Veteran	33,313	27,158	60,471
Peace & Fire Orphans	-	2,262	2,262
War Orphans/Prisoners of War	-	-	-
September 11, 2001 Victim	-	-	-
Community College Honor	73,411	34,342	107,753
MUS High School Honor	2,858,712	1,030,736	3,889,447
MT National Guard	2,248	2,367	4,615
National Merit	-	6,500	6,500
Total Waivers and Scholarships	\$ 5,562,137	\$ 2,398,312	\$ 7,960,449
Total Tuition Waived	\$ 42,317,964	\$ 21,547,268	\$ 63,865,232

*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 2022 BUDGETED**

	Contract Faculty	Contract Administrative	Contract Professional	Classified	GTA / GRA	Part-Time and Other	Total
Montana State University							
Bozeman	874.42	36.12	243.09	669.56	190.06	98.38	2,111.63
Billings	142.27	11.02	68.41	129.09	4.50	15.88	371.17
Northern	69.56	7.40	35.39	41.50	-	11.49	165.34
Great Falls MSU	71.00	3.00	20.00	38.50	-	3.57	136.07
Agriculture Experiment Station	62.76	0.40	32.33	45.26	13.47	5.70	159.92
Extension Service	39.85	0.48	4.10	18.42	-	0.59	63.44
Fire Services Training School	6.42	-	0.78	1.50	-	-	8.70
MSU Subtotal	1,266.28	58.42	404.10	943.83	208.03	135.61	3,016.27
The University of Montana							
Missoula	479.50	25.00	168.79	462.95	143.70	46.69	1,326.63
Montana Tech	138.05	9.33	44.19	77.95	12.40	11.16	293.08
Western	80.00	4.62	22.25	47.90	-	0.66	155.43
Helena College	32.00	1.50	11.33	28.00	-	2.00	74.83
Bureau of Mines	-	1.00	17.64	4.75	-	1.05	24.44
Forestry Conservation Station	6.28	-	1.83	1.32	-	0.06	9.49
UM Subtotal	735.83	41.45	266.03	622.87	156.10	61.62	1,883.90
MUS System Total	2,002.11	99.87	670.13	1,566.70	364.13	197.23	4,900.17
% of Total	41%	2%	14%	32%	7%	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 2021 ACTUAL**

	Contract Faculty	Contract Administrative	Contract Professional	Classified	GTA / GRA	Part-Time and Other	Total
Montana State University							
Bozeman	868.90	36.12	243.35	664.46	182.53	92.42	2,087.78
Billings	138.80	11.00	66.40	126.90	4.50	15.88	363.48
Northern	64.66	6.33	34.43	42.48	-	6.86	154.76
Great Falls MSU	70.80	3.00	18.92	39.45	-	2.68	134.85
Agriculture Experiment Station	40.97	0.40	29.08	40.48	12.03	10.77	133.73
Extension Service	27.78	0.49	3.47	15.76	-	1.34	48.84
Fire Services Training School	4.94	-	0.78	1.50	-	-	7.22
MSU Subtotal	1,216.85	57.34	396.43	931.03	199.06	129.95	2,930.66
The University of Montana							
Missoula	487.91	23.03	152.27	409.93	149.12	59.52	1,281.78
Montana Tech	140.34	7.59	38.61	74.46	10.47	8.85	280.32
Western	80.32	4.40	22.05	45.00	-	1.64	153.41
Helena College	33.25	1.40	11.00	28.54	-	2.00	76.19
Bureau of Mines	-	1.00	14.96	5.08	0.08	1.36	22.48
Forestry Conservation Station	6.44	-	2.98	2.21	-	0.26	11.89
UM Subtotal	748.26	37.42	241.87	565.22	159.67	73.63	1,826.07
MUS System Total	1,965.11	94.76	638.30	1,496.25	358.73	203.58	4,756.73
% of Total	41%	2%	13%	31%	8%	4%	100%

*Amounts may not be exact due to rounding

**MONTANA UNIVERSITY SYSTEM
SUMMARY DETAIL OF FULL TIME EQUIVALENT EMPLOYEES
ALL FUNDS
FISCAL YEAR 2022 BUDGETED**

	Contract Faculty	Contract Administrative	Contract Professional	Classified	GTA / GRA	Part-Time and Other	Total
Montana State University							
Bozeman	972.85	36.78	778.27	1,303.20	490.37	694.08	4,275.55
Billings	144.18	12.18	101.60	213.24	5.43	49.16	525.79
Northern	73.32	8.00	56.85	58.78	-	24.26	221.21
Great Falls College	71.00	3.00	22.50	43.50	-	5.00	145.00
Agriculture Experiment Station	82.15	0.40	42.26	65.43	14.49	13.11	217.84
Extension Service	149.95	0.48	10.55	31.52	-	5.81	198.31
Fire Services Training School	6.42	-	0.78	1.50	-	1.72	10.42
MSU Subtotal	1,499.87	60.84	1,012.81	1,717.17	510.29	793.14	5,594.12
The University of Montana							
Missoula	588.64	27.50	630.51	904.28	230.84	453.82	2,835.59
Montana Tech	143.84	10.00	93.93	108.15	24.94	32.10	412.96
Western	84.05	7.00	29.81	91.72	-	21.45	234.03
Helena College	33.00	1.50	16.56	38.55	-	4.02	93.63
Bureau of Mines	-	1.00	38.24	10.75	-	4.14	54.13
Forestry Conservation Station	6.28	-	1.83	1.32	-	0.06	9.49
UM Subtotal	855.81	47.00	810.88	1,154.77	255.78	515.59	3,639.83
MUS System Total	2,355.68	107.84	1,823.69	2,871.94	766.07	1,308.73	9,233.95
% of Total	26%	1%	20%	31%	8%	14%	100%

*Amounts may not be exact due to rounding

MONTANA UNIVERSITY SYSTEM
SUMMARY DETAIL OF FULL TIME EQUIVALENT EMPLOYEES
ALL FUNDS
FISCAL YEAR 2021 ACTUAL

	Contract Faculty	Contract Administrative	Contract Professional	Classified	GTA / GRA	Part-Time and Other	Total
Montana State University							
Bozeman	965.75	37.50	710.63	1,293.39	446.95	650.75	4,104.97
Billings	140.71	12.16	101.87	212.10	5.43	49.16	521.43
Northern	67.52	7.00	52.70	61.33	-	19.08	207.63
Great Falls College	70.80	3.00	18.92	46.15	-	4.11	142.98
Agriculture Experiment Station	59.68	0.40	37.58	53.65	22.02	18.45	191.78
Extension Service	108.44	0.49	10.31	27.31	-	11.38	157.93
Fire Services Training School	4.94	-	0.78	1.50	-	0.48	7.70
MSU Subtotal	1,417.84	60.55	932.79	1,695.43	474.40	753.41	5,334.42
The University of Montana							
Missoula	572.65	24.94	612.71	795.62	231.56	413.99	2,651.47
Montana Tech	144.23	7.85	85.72	113.55	20.85	28.22	400.42
Western	85.11	6.74	29.31	89.58	-	16.10	226.84
Helena College	33.25	1.40	15.00	36.84	-	4.02	90.51
Bureau of Mines	-	1.00	31.46	10.91	1.79	2.71	47.87
Forestry Conservation Station	6.44	-	2.98	2.21	-	0.26	11.89
UM Subtotal	841.68	41.93	777.18	1,048.71	254.20	465.30	3,429.00
MUS System Total	2,259.52	102.48	1,709.97	2,744.14	728.60	1,218.71	8,763.42
% of Total	26%	1%	20%	31%	8%	14%	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
 FY21 Actuals to FY22 Budgeted
 Chart of Accounts: All
 Reporting Units: All

Fiscal Year
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Period
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FY Comparison
Next FY

Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY21	% of Total	Budget FY22	% of Total Budget	% Change		
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$149,756,491	29.84%	\$160,360,738	31.62%	7.08%	Net/Gross Tuition Net	
		Contract Administrat..	611ADM	\$13,854,206	2.76%	\$15,103,079	2.98%	9.01%		
		Classified	611CLS	\$61,949,276	12.34%	\$69,812,592	13.77%	12.69%		
		Graduate Assistan..	611GST	\$11,101,021	2.21%	\$11,939,752	2.35%	7.56%		
		Contract Professio..	611PRF	\$43,672,842	8.70%	\$46,980,271	9.26%	7.57%		
		Other Salaries	612OTS	\$4,989,578	0.99%	\$5,144,921	1.01%	3.11%		
		Other Compensati..	6130TC	\$664,863	0.13%	\$696,534	0.14%	4.76%		
		Subcategory Total		\$285,988,277	56.98%	\$310,037,887	61.14%	8.41%		
		Benefits	Employee Benefits	614BEN	\$100,763,358	20.08%	\$99,176,494	19.56%		-1.57%
			Other Benefits	6190TB	(\$7,246)	-0.00%				
			Termination Benef..	615TRB	\$550,718	0.11%	\$150,000	0.03%		-72.76%
			Termination Pay	615TRP	\$4,248,912	0.85%	\$2,310,001	0.46%		-45.63%
			Subcategory Total		\$105,555,742	21.03%	\$101,636,495	20.04%		-3.71%
		Category Total		\$391,544,019	78.01%	\$411,674,382	81.18%	5.14%		
		Operating Expenses	Operating Expenses	Communications	623COM	\$3,338,992	0.67%	\$3,340,829		0.66%
Contracted Services	621SRV			\$23,192,202	4.62%	\$24,459,277	4.82%	5.46%		
Cost of Goods Sold	629CGS			\$5,045	0.00%	\$0	0.00%	-100.00%		
Other	6280TH			(\$11,548,077)	-2.30%	(\$11,661,886)	-2.30%	0.99%		
Rent	625RNT			\$6,395,699	1.27%	\$6,709,869	1.32%	4.91%		
Repairs & Mainten..	627MNT			\$18,252,778	3.64%	\$19,581,166	3.86%	7.28%		
Sponsored Progra..	690IDC			\$0	0.00%					
Supplies	622SUP			\$17,691,417	3.52%	\$18,029,944	3.56%	1.91%		
Travel	624TRV			\$1,113,773	0.22%	\$5,199,825	1.03%	366.87%		
Utilities	626UTL			\$10,282,899	2.05%	\$11,385,611	2.25%	10.72%		
Waivers & Scholar..	628WAV			\$2,885,424	0.57%	\$3,956,310	0.78%	37.11%		
Subcategory Total				\$71,610,152	14.27%	\$81,000,944	15.97%	13.11%		
Category Total				\$71,610,152	14.27%	\$81,000,944	15.97%	13.11%		
Capital and Transfers	Capital			Capital Building	643CBL	\$0	0.00%	\$0	0.00%	
		Capital Equipment	631CEQ	\$1,944,922	0.39%	\$1,459,034	0.29%	-24.98%		
		Capital Land	641CLN	\$0	0.00%					
		Capital Other Impr..	645COI							
	Transfers	Debt Service	650DBT	\$900,737	0.18%	\$810,976	0.16%	-9.97%		
		Subcategory Total		\$2,845,659	0.57%	\$2,270,010	0.45%	-20.23%		
		Mandatory Transf..	687MXF	\$245,211	0.05%	\$105,586	0.02%	-56.94%		
		NonMandatory Tra..	688NXF	\$35,647,628	7.10%	\$12,035,578	2.37%	-66.24%		
Subcategory Total		\$35,892,839	7.15%	\$12,141,164	2.39%	-66.17%				
Category Total		\$38,738,498	7.72%	\$14,411,173	2.84%	-62.80%				
Total Expenses		\$501,892,669	100.00%	\$507,086,499	100.00%	1.03%				

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
 FY21 Actuals to FY22 Budgeted
 Chart of Accounts: All
 Reporting Units: All

Fiscal Year
 21

Period
 14

FY Comparison
 Next FY

Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY21	% of Total	Budget FY22	% of Total Budget	% Change		
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$142,402,625	30.19%	\$151,214,126	31.84%	6.19%	Net/Gross Tuition Net Chart of Accounts <input checked="" type="checkbox"/> MSU <input checked="" type="checkbox"/> UM Ed Units or Agencies <input type="checkbox"/> Agencies <input checked="" type="checkbox"/> 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	
		Contract Administrat..	611ADM	\$13,545,998	2.87%	\$14,791,028	3.11%	9.19%		
		Classified	611CLS	\$58,888,637	12.48%	\$66,458,612	13.99%	12.85%		
		Graduate Assistan..	611GST	\$10,605,290	2.25%	\$11,514,742	2.42%	8.58%		
		Contract Professio..	611PRF	\$39,518,785	8.38%	\$42,282,620	8.90%	6.99%		
		Other Salaries	612OTS	\$4,663,555	0.99%	\$4,918,372	1.04%	5.46%		
		Other Compensati..	6130TC	\$585,580	0.12%	\$644,954	0.14%	10.14%		
		Subcategory Total		\$270,210,469	57.28%	\$291,824,454	61.45%	8.00%		
		Benefits	Employee Benefits	614BEN	\$93,906,401	19.91%	\$91,977,347	19.37%		-2.05%
			Other Benefits	6190TB	(\$7,246)	-0.00%				
			Termination Benef..	615TRB	\$471,460	0.10%	\$150,000	0.03%		-68.18%
			Termination Pay	615TRP	\$3,971,180	0.84%	\$2,301,582	0.48%		-42.04%
		Subcategory Total		\$98,341,796	20.85%	\$94,428,929	19.88%	-3.98%		
		Category Total		\$368,552,265	78.13%	\$386,253,383	81.33%	4.80%		
Operating Expenses	Operating Expenses	Communications	623COM	\$3,115,109	0.66%	\$3,079,453	0.65%	-1.14%		
		Contracted Services	621SRV	\$22,404,398	4.75%	\$23,175,375	4.88%	3.44%		
		Cost of Goods Sold	629CGS	\$3,942	0.00%					
		Other	6280TH	(\$13,581,213)	-2.88%	(\$13,885,113)	-2.92%	2.24%		
		Rent	625RNT	\$6,267,202	1.33%	\$6,617,618	1.39%	5.59%		
		Repairs & Mainten..	627MNT	\$17,648,527	3.74%	\$19,229,310	4.05%	8.96%		
		Sponsored Progra..	690IDC	\$0	0.00%					
		Supplies	622SUP	\$16,724,377	3.55%	\$16,450,035	3.46%	-1.64%		
		Travel	624TRV	\$853,147	0.18%	\$4,515,856	0.95%	429.32%		
		Utilities	626UTL	\$10,039,225	2.13%	\$11,174,004	2.35%	11.30%		
		Waivers & Scholar..	628WAV	\$2,885,364	0.61%	\$3,956,310	0.83%	37.12%		
		Subcategory Total		\$66,360,078	14.07%	\$74,312,847	15.65%	11.98%		
		Category Total		\$66,360,078	14.07%	\$74,312,847	15.65%	11.98%		
	Capital and Transfers	Capital	Capital Building	643CBL	\$0	0.00%	\$0	0.00%		
Capital Equipment			631CEQ	\$1,550,270	0.33%	\$1,383,938	0.29%	-10.73%		
Capital Land			641CLN	\$0	0.00%					
Capital Other Impr..			645COI							
Debt Service			650DBT	\$893,757	0.19%	\$808,501	0.17%	-9.54%		
		Subcategory Total		\$2,444,027	0.52%	\$2,192,439	0.46%	-10.29%		
Transfers		Mandatory Transf..	687MXF	\$245,211	0.05%	\$105,586	0.02%	-56.94%		
		NonMandatory Tra..	688NXF	\$34,138,524	7.24%	\$12,035,332	2.53%	-64.75%		
		Subcategory Total		\$34,383,735	7.29%	\$12,140,918	2.56%	-64.69%		
		Category Total		\$36,827,762	7.81%	\$14,333,357	3.02%	-61.08%		
Total Expenses				\$471,740,105	100.00%	\$474,899,587	100.00%	0.67%		

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
 FY21 Actuals to FY22 Budgeted
 Chart of Accounts: All
 Reporting Units: All

Fiscal Year
21

Period
14

FY Comparison
Next FY

Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY21	% of Total	Budget FY22	% of Total Budget	% Change	
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$7,353,866	24.39%	\$9,146,611	28.42%	24.38%	Net/Gross Tuition Net Chart of Accounts <input checked="" type="checkbox"/> MSU <input checked="" type="checkbox"/> UM Ed Units or Agencies <input checked="" type="checkbox"/> Agencies <input type="checkbox"/> Ed Units Reporting Units All Fund Multiple values Org All Account All Program All Activity All Location All Fund Type All Account Type All
		Contract Administrat..	611ADM	\$308,207	1.02%	\$312,052	0.97%	1.25%	
		Classified	611CLS	\$3,060,639	10.15%	\$3,353,980	10.42%	9.58%	
		Graduate Assistan..	611GST	\$495,731	1.64%	\$425,010	1.32%	-14.27%	
		Contract Professio..	611PRF	\$4,154,058	13.78%	\$4,697,650	14.59%	13.09%	
		Other Salaries	612OTS	\$326,024	1.08%	\$226,549	0.70%	-30.51%	
		Other Compensati..	6130TC	\$79,283	0.26%	\$51,580	0.16%	-34.94%	
		Subcategory Total		\$15,777,808	52.33%	\$18,213,433	56.59%	15.44%	
	Benefits	Employee Benefits	614BEN	\$6,856,957	22.74%	\$7,199,147	22.37%	4.99%	
		Termination Benef..	615TRB	\$79,258	0.26%				
		Termination Pay	615TRP	\$277,732	0.92%	\$8,419	0.03%	-96.97%	
	Subcategory Total		\$7,213,946	23.92%	\$7,207,566	22.39%	-0.09%		
	Category Total		\$22,991,754	76.25%	\$25,420,999	78.98%	10.57%		
Operating Expenses	Operating Expenses	Communications	623COM	\$223,883	0.74%	\$261,376	0.81%	16.75%	
		Contracted Services	621SRV	\$787,804	2.61%	\$1,283,902	3.99%	62.97%	
		Cost of Goods Sold	629CGS	\$1,102	0.00%	\$0	0.00%	-100.00%	
		Other	6280TH	\$2,033,135	6.74%	\$2,223,226	6.91%	9.35%	
		Rent	625RNT	\$128,498	0.43%	\$92,251	0.29%	-28.21%	
		Repairs & Mainten..	627MNT	\$604,251	2.00%	\$351,856	1.09%	-41.77%	
		Supplies	622SUP	\$967,040	3.21%	\$1,579,909	4.91%	63.38%	
		Travel	624TRV	\$260,626	0.86%	\$683,969	2.12%	162.43%	
		Utilities	626UTL	\$243,674	0.81%	\$211,607	0.66%	-13.16%	
		Waivers & Scholar..	628WAV	\$60	0.00%				
Subcategory Total		\$5,250,074	17.41%	\$6,688,097	20.78%	27.39%			
Category Total		\$5,250,074	17.41%	\$6,688,097	20.78%	27.39%			
Capital and Transfers	Capital	Capital Building	643CBL						
		Capital Equipment	631CEQ	\$394,652	1.31%	\$75,096	0.23%	-80.97%	
		Debt Service	650DBT	\$6,980	0.02%	\$2,474	0.01%	-64.55%	
		Subcategory Total		\$401,632	1.33%	\$77,570	0.24%	-80.69%	
	Transfers	NonMandatory Tra..	688NXF	\$1,509,104	5.00%	\$246	0.00%	-99.98%	
Subcategory Total		\$1,509,104	5.00%	\$246	0.00%	-99.98%			
Category Total		\$1,910,737	6.34%	\$77,816	0.24%	-95.93%			
Total Expenses		\$30,152,565	100.00%	\$32,186,912	100.00%	6.75%			

Montana University System
Current Unrestricted Revenue
FY21 Actuals to FY22 Budgeted
 Chart of Accounts: All
 Reporting Units: All

Fiscal Year
21

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 FY21	% of Total	Budget FY22	% of Total Budget	% Change	
Tuition and Fees*	Admissions Fees	515ADM	\$899,210	0.18%	\$600,139	0.12%	-33.26%	Net/Gross Tuition Net
	Non resident Tuition	505NON	\$115,300,563	23.32%	\$127,630,020	24.91%	10.69%	
	Other Tuition & Fees	507OTH	\$1,082,244	0.22%	\$174,999	0.03%	-83.83%	
	Program Tuition & Fees	520PRG	\$11,756,014	2.38%	\$12,367,311	2.41%	5.20%	
	Registration Fee	515REG	\$2,256,283	0.46%	\$2,202,498	0.43%	-2.38%	
	Resident Tuition	500RES	\$90,222,337	18.25%	\$88,367,736	17.25%	-2.06%	
	WUE Tuition	505WUE	\$20,535,702	4.15%	\$27,528,484	5.37%	34.05%	
	Category Total		\$242,052,353	48.97%	\$258,871,186	50.53%	6.95%	Chart of Accounts <input checked="" type="checkbox"/> MSU <input checked="" type="checkbox"/> UM
State Allocations	Hi Ed General Fund Reven..	555GEN	\$215,372,077	43.57%	\$209,295,300	40.85%	-2.82%	Ed Units or Agencies <input checked="" type="checkbox"/> Agencies <input checked="" type="checkbox"/> Ed Units
	Hi Ed Millage Revenue	555MIL	\$22,217,999	4.49%	\$22,959,100	4.48%	3.34%	
	MUS Retirement Plan	555SPE	\$1,800,387	0.36%	\$1,998,448	0.39%	11.00%	
	Other OCHE/State Funding	555SPE	\$1,479,374	0.30%	\$890,000	0.17%	-39.84%	
	Category Total		\$240,869,837	48.73%	\$235,142,848	45.90%	-2.38%	
Other Revenues	Auxiliary Revenue	570AUX	\$0	0.00%				Fund All
	CARES Act Ed Stabilizatio..	555CAR	\$215,995	0.04%				
	Carry Forward Funds	585CAR	\$0	0.00%	\$964,139	0.19%		
	Continuing Education	535CED			\$0	0.00%		
	Course Fees	530CRS	\$89,422	0.02%	\$87,554	0.02%	-2.09%	
	Federal Grants & Contracts	560FGC	\$1,920	0.00%	\$2,300	0.00%	19.79%	
	Financial Aid	562FNA	\$191,797	0.04%	\$190,554	0.04%	-0.65%	
	Gifts & Scholarships	565GFT	\$0	0.00%				
	Investments	540INV	\$346,348	0.07%	\$560,077	0.11%	61.71%	
	Mandatory Fees	525MAN						
	Other Revenue	580OTH	\$539,862	0.11%	\$173,201	0.03%	-67.92%	
	Other Student Fees	532OSF	\$755,140	0.15%	\$715,938	0.14%	-5.19%	
	Sales & Service	570SAS	\$20,210	0.00%	\$30,000	0.01%	48.44%	
	State Grants & Contracts	560SGC	\$1,035,774	0.21%	\$1,033,500	0.20%	-0.22%	
	Category Total		\$3,196,469	0.65%	\$3,757,263	0.73%	17.54%	
Transfers	Mandatory Transfer In	557MNX						Program All
	Non Mandatory Transfer In	557NMX	\$8,204,645	1.66%	\$14,574,582	2.84%	77.64%	
	Category Total		\$8,204,645	1.66%	\$14,574,582	2.84%	77.64%	
Total Revenue		\$494,323,303	100.00%	\$512,345,879	100.00%	3.65%	Location 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.
 **Hi Ed General Fund Revenue reported by MSU for FY21 actuals had an accounting coding error that included only one side of a PY activity code entry. Therefore \$4,022,994 of general fund revenue is included in total revenue in error. The state appropriate for FY21 was \$64,987,574.

**Montana University System
Current Unrestricted Revenue
FY21 Actuals to FY22 Budgeted**

Fiscal Year
21

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

Period
14

FY Comparison
Next FY

Category	Accounts	Level 1 Acct Code	Actual FY21	% of Total	Budget FY22	% of Total Budget	% Change	
Tuition and Fees*	Admissions Fees	515ADM	\$899,210	0.19%	\$600,139	0.12%	-33.26%	Net/Gross Tuition Net
	Non resident Tuition	505NON	\$115,300,563	24.85%	\$127,630,020	26.58%	10.69%	
	Other Tuition & Fees	507OTH	\$1,082,244	0.23%	\$174,999	0.04%	-83.83%	
	Program Tuition & Fees	520PRG	\$11,756,014	2.53%	\$12,367,311	2.58%	5.20%	
	Registration Fee	515REG	\$2,256,283	0.49%	\$2,202,498	0.46%	-2.38%	
	Resident Tuition	500RES	\$90,222,337	19.45%	\$88,367,736	18.40%	-2.06%	
	WUE Tuition	505WUE	\$20,535,702	4.43%	\$27,528,484	5.73%	34.05%	
Category Total			\$242,052,353	52.17%	\$258,871,186	53.91%	6.95%	Chart of Accounts <input checked="" type="checkbox"/> MSU <input checked="" type="checkbox"/> UM
State Allocations	Hi Ed General Fund Reven..	555GEN	\$185,597,335	40.00%	\$178,386,667	37.15%	-3.89%	Ed Units or Agencies <input type="checkbox"/> Agencies <input checked="" type="checkbox"/> Ed Units
	Hi Ed Millage Revenue	555MIL	\$22,217,999	4.79%	\$22,959,100	4.78%	3.34%	
	MUS Retirement Plan	555SPE	\$1,700,695	0.37%	\$1,883,848	0.39%	10.77%	
	Other OCHE/State Funding	555SPE	\$1,024,374	0.22%	\$435,000	0.09%	-57.54%	
	Category Total		\$210,540,403	45.38%	\$203,664,615	42.42%	-3.27%	
Other Revenues	Auxiliary Revenue	570AUX	\$0	0.00%				Fund All
	CARES Act Ed Stabilizatio..	555CAR	\$215,995	0.05%				
	Carry Forward Funds	585CAR	\$0	0.00%	\$450,022	0.09%		
	Continuing Education	535CED			\$0	0.00%		
	Course Fees	530CRS	\$89,422	0.02%	\$87,554	0.02%	-2.09%	
	Federal Grants & Contracts	560FGC	\$1,920	0.00%	\$2,300	0.00%	19.79%	
	Financial Aid	562FNA	\$191,797	0.04%	\$190,554	0.04%	-0.65%	
	Gifts & Scholarships	565GFT	\$0	0.00%				
	Investments	540INV	\$335,588	0.07%	\$549,517	0.11%	63.75%	
	Mandatory Fees	525MAN						
	Other Revenue	580OTH	\$532,916	0.11%	\$173,201	0.04%	-67.50%	
	Other Student Fees	532OSF	\$755,140	0.16%	\$715,938	0.15%	-5.19%	
	Sales & Service	570SAS	\$6,048	0.00%				
	State Grants & Contracts	560SGC	\$1,035,774	0.22%	\$1,033,500	0.22%	-0.22%	
	Category Total		\$3,164,601	0.68%	\$3,202,586	0.67%	1.20%	
Transfers	Mandatory Transfer In	557MNX						Account All
	Non Mandatory Transfer In	557NMX	\$8,181,787	1.76%	\$14,420,582	3.00%	76.25%	
	Category Total		\$8,181,787	1.76%	\$14,420,582	3.00%	76.25%	
Total Revenue			\$463,939,144	100.00%	\$480,158,969	100.00%	3.50%	Activity All

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 **Hi Ed General Fund Revenue reported by MSU for FY21 actuals had an accounting coding error that included only one side of a PY activity code entry. Therefore \$4,022,994 of general fund revenue is included in total revenue in error. The state appropriate for FY21 was \$64,987,574.

Fund Type
All

Location
All

Account Type
All

**Montana University System
Current Unrestricted Revenue
FY21 Actuals to FY22 Budgeted**

Fiscal Year
21

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

Chart of Accounts: All
Reporting Units: All

Category	Accounts	Level 1 Acct Code	Actual FY21	% of Total	Budget FY22	% of Total Budget	% Change
State Allocations	Hi Ed General Fund Revenue	555GEN	\$29,774,742	97.99%	\$30,908,633	96.03%	3.81%
	MUS Retirement Plan	555SPE	\$99,692	0.33%	\$114,600	0.36%	14.95%
	Other OCHE/State Funding	555SPE	\$455,000	1.50%	\$455,000	1.41%	0.00%
	Category Total		\$30,329,434	99.82%	\$31,478,233	97.80%	3.79%
Other Revenues	Carry Forward Funds	585CAR	\$0	0.00%	\$514,117	1.60%	
	Investments	540INV	\$10,759	0.04%	\$10,560	0.03%	-1.85%
	Other Revenue	5800TH	\$6,946	0.02%			
	Sales & Service	570SAS	\$14,162	0.05%	\$30,000	0.09%	111.83%
	Category Total		\$31,867	0.10%	\$554,677	1.72%	1640.58%
Transfers	Non Mandatory Transfer In	557NMX	\$22,858	0.08%	\$154,000	0.48%	573.72%
	Category Total		\$22,858	0.08%	\$154,000	0.48%	573.72%
Total Revenue			\$30,384,159	100.00%	\$32,186,910	100.00%	5.93%

Net/Gross Tuition Net

Chart of Accounts

- MSU
- UM

Ed Units or Agencies

- Agencies
- Ed Units

Reporting Units

All

Fund

All

Org

All

Account

All

Program

All

Activity

All

Location

All

Fund Type

All

Account Type

All

* Tuition calculations are less all waivers and discounts when the Net Tuition method is selected. A small number of GTA/GRA Waivers cannot be definitively assigned to resident/non resident tuition. Account code 62820T totals are deducted from resident tuition totals, while 62820G and 62820H are removed from non resident tuition. Cash scholarships under account code 62828 are not subtracted from tuition totals under the Net Tuition method.
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