

Montana State University Northern

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Montana State University-Northern
ALL FUNDS SUBJECT TO BOARD OF REGENTS APPROVAL
FISCAL YEAR 2023

Campus/Agency	Actual FY 2022	Budgeted FY 2023	Dollar Change Actual 2022 to Budgeted 2023	Percent Change Actual 2022 to Budgeted 2023
Montana State University-Northern				
Current Operating Unrestricted	\$ 14,048,974	\$ 15,411,330	\$ 1,362,356	10%
Montana Motorcycle Rider Safety	\$ 422,696	\$ 745,159	\$ 322,463	76%
Current Restricted	7,635,130	5,661,074	(1,974,056)	-26%
Current Designated	2,102,692	2,674,447	571,755	27%
Auxiliary Enterprises	3,406,871	2,939,681	(467,190)	-14%
Loan & Endowment Funds	521,099	261,000	(260,099)	-50%
Plant Funds	582,189	751,200	169,011	29%
TOTAL ALL FUNDS	<u>\$ 28,719,651</u>	<u>\$ 28,443,891</u>	<u>\$ (275,760)</u>	-1%

Montana University System
Current Unrestricted Revenue
FY22 Actuals to FY23 Budgeted
 Chart of Accounts: All
 Reporting Units: MSU-Northern

Fiscal Year
22

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FY Comparison
Next FY

FY Comparisons:
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Category	Accounts	Level 1 Acct Code	Actual FY22	% of Total	Budget FY23	% of Total Budget	% Change	
Tuition and Fees*	Admissions Fees	515ADM	(\$2,126)	-0.02%	\$0	0.00%	-100.00%	Net/Gross Tuition Net
	Non resident Tuition	505NON	\$253,733	1.83%	\$325,028	2.14%	28.10%	Chart of Accounts <input checked="" type="checkbox"/> MSU <input checked="" type="checkbox"/> UM
	Program Tuition & Fees	520PRG	\$55,105	0.40%	\$59,000	0.39%	7.07%	
	Registration Fee	515REG	\$64,884	0.47%	\$67,779	0.45%	4.46%	Ed Units or Agencies <input checked="" type="checkbox"/> Agencies <input checked="" type="checkbox"/> Ed Units
	Resident Tuition	500RES	\$2,836,324	20.43%	\$2,946,605	19.37%	3.89%	
	WUE Tuition	505WUE	\$581,252	4.19%	\$608,107	4.00%	4.62%	
	Category Total			\$3,789,172	27.30%	\$4,006,519	26.34%	5.74%
State Allocations	Hi Ed General Fund Reven..	555GEN	\$8,565,080	61.70%	\$8,659,417	56.93%	1.10%	Reporting Units MSU-Northern
	Hi Ed Millage Revenue	555MIL	\$1,377,547	9.92%	\$1,388,836	9.13%	0.82%	Fund 710000 MSUN General O..
	MUS Retirement Plan	555SPE	\$46,810	0.34%	\$52,772	0.35%	12.74%	
	Other OCHE/State Funding	555SPE						Org All
Category Total			\$9,989,437	71.96%	\$10,101,025	66.40%	1.12%	Account All
Other Revenues	Financial Aid	562FNA	\$7,327	0.05%	\$10,000	0.07%	36.48%	Program All
	Gifts & Scholarships	565GFT						
	Investments	540INV	\$24,912	0.18%	\$20,000	0.13%	-19.72%	Activity All
	Other Revenue	580OTH	\$4,894	0.04%	\$2,200	0.01%	-55.05%	
	Other Student Fees	532OSF	\$19,840	0.14%				
	State Grants & Contracts	560SGC	\$0	0.00%				Location All
Category Total			\$56,973	0.41%	\$32,200	0.21%	-43.48%	Fund Type All
Transfers	Non Mandatory Transfer In	557NMX	\$45,964	0.33%	\$1,071,586	7.04%	2231.36%	Account Type All
	Category Total			\$45,964	0.33%	\$1,071,586	7.04%	
Total Revenue			\$13,881,545	100.00%	\$15,211,330	100.00%	9.58%	

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

Montana University System
 Current Unrestricted Revenue
 FY22 Actuals to FY23 Budgeted
 Chart of Accounts: All
 Reporting Units: MSU-Northern

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FY Comparison Next FY

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

Category	Accounts	Level 1 Acct Code	Actual FY22	% of Total	Budget FY23	% of Total Budget	% Change
State Allocations	MUS Retirement Plan	555SPE	\$1,029	0.41%			
	Other OCHE/State Funding	555SPE					
	Category Total		\$1,029	0.41%			
Other Revenues	Carry Forward Funds	585CAR	\$0	0.00%			
	Category Total		\$0	0.00%			
Transfers	Non Mandatory Transfer In	557NMX	\$250,000	99.59%	\$200,000	100.00%	-20.00%
	Category Total		\$250,000	99.59%	\$200,000	100.00%	-20.00%
Total Revenue			\$251,029	100.00%	\$200,000	100.00%	-20.33%

Net/Gross Tuition Net

Chart of Accounts

- MSU
- UM

Ed Units or Agencies

- Agencies
- Ed Units

Reporting Units

MSU-Northern

Fund

710710 MSUN Bio-Energ..

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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 Next FY

Category	Accounts	Level 1 Acct Code	Actual FY22	% of Total	Budget FY23	% of Total Budget	% Change	
State Allocations	MUS Retirement Plan	555SPE	\$647	0.15%				Net/Gross Tuition Net
	Other OCHE/State Funding	555SPE	\$252,897	59.81%	\$580,159	77.86%	129.41%	Chart of Accounts <input checked="" type="checkbox"/> MSU <input checked="" type="checkbox"/> UM
	Category Total		\$253,544	59.97%	\$580,159	77.86%	128.82%	Ed Units or Agencies <input checked="" type="checkbox"/> Agencies <input checked="" type="checkbox"/> Ed Units
Other Revenues	Carry Forward Funds	585CAR						Reporting Units MSU-Northern
	Continuing Education	535CED	\$169,257	40.03%	\$165,000	22.14%	-2.52%	Fund 710400 Motorcycle Safe..
	Other Revenue	580OTH						Org All
	Category Total		\$169,257	40.03%	\$165,000	22.14%	-2.52%	Account All
	Total Revenue		\$422,801	100.00%	\$745,159	100.00%	76.24%	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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Montana University System
 Current Unrestricted Expenditures
 FY22 Actuals to FY23 Budgeted
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FY Comparison
Next FY

Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY22	% of Total	Budget FY23	% of Total Budget	% Change		
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$3,801,370	27.38%	\$4,174,774	27.45%	9.82%	Net/Gross Tuition Net	
		Contract Administrat..	611ADM	\$741,289	5.34%	\$880,634	5.79%	18.80%		
		Classified	611CLS	\$1,532,351	11.04%	\$1,632,478	10.73%	6.53%		
		Graduate Assistan..	611GST							
		Contract Professio..	611PRF	\$1,530,305	11.02%	\$1,723,655	11.33%	12.63%		
		Other Salaries	6120TS	\$184,838	1.33%	\$149,960	0.99%	-18.87%		
		Other Compensati..	6130TC	\$7,754	0.06%	\$10,320	0.07%	33.09%		
		Subcategory Total		\$7,797,907	56.17%	\$8,571,821	56.35%	9.92%		Chart of Accounts
	Benefits	Employee Benefits	614BEN	\$2,771,112	19.96%	\$3,354,360	22.05%	21.05%		MSU
		Termination Benef..	615TRB							UM
		Termination Pay	615TRP	\$125,786	0.91%					Ed Units or Agencies
		Subcategory Total		\$2,896,898	20.87%	\$3,354,360	22.05%	15.79%		Agencies
		Category Total		\$10,694,805	77.04%	\$11,926,181	78.40%	11.51%		Ed Units
Operating Expenses	Operating Expenses	Communications	623COM	\$127,535	0.92%	\$119,475	0.79%	-6.32%	Reporting Units	
		Contracted Services	621SRV	\$613,017	4.42%	\$646,330	4.25%	5.43%	MSU-Northern	
		Cost of Goods Sold	629CGS	\$24	0.00%				Fund	
		Other	6280TH	\$303,723	2.19%	\$359,670	2.36%	18.42%	710000 MSUN General ..	
		Rent	625RNT	\$8,241	0.06%	\$28,040	0.18%	240.25%	Org	
		Repairs & Mainten..	627MNT	\$440,134	3.17%	\$376,105	2.47%	-14.55%	All	
		Supplies	622SUP	\$585,912	4.22%	\$409,067	2.69%	-30.18%	Account	
		Travel	624TRV	\$380,528	2.74%	\$439,082	2.89%	15.39%	All	
		Utilities	626UTL	\$395,144	2.85%	\$463,300	3.05%	17.25%	Program	
		Waivers & Scholar..	628WAV	\$198,363	1.43%	\$310,000	2.04%	56.28%	All	
			Subcategory Total		\$3,052,620	21.99%	\$3,151,069	20.72%	3.23%	Activity
			Category Total		\$3,052,620	21.99%	\$3,151,069	20.72%	3.23%	All
		Capital and Transfers	Capital	Capital Building	643CBL	\$0	0.00%			
Capital Equipment	631CEQ			\$36,272	0.26%	\$62,000	0.41%	70.93%	All	
Capital Land	641CLN			\$20,000	0.14%				Fund Type	
Debt Service	650DBT			\$69,097	0.50%	\$72,080	0.47%	4.32%	All	
	Subcategory Total			\$125,369	0.90%	\$134,080	0.88%	6.95%	Account Type	
Transfers	NonMandatory Tra..		688NXF	\$8,751	0.06%	\$0	0.00%	-100.00%	All	
	Subcategory Total			\$8,751	0.06%	\$0	0.00%	-100.00%	All	
	Category Total		\$134,120	0.97%	\$134,080	0.88%	-0.03%			
Total Expenses				\$13,881,545	100.00%	\$15,211,330	100.00%	9.58%		

FY Comparisons:
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Montana University System
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Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY22	% of Total	Budget FY23	% of Total Budget	% Change	
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$3,773,721	67.42%	\$4,128,218	66.38%	9.39%	Net/Gross Tuition Net
		Classified	611CLS	\$68,266	1.22%	\$82,517	1.33%	20.88%	
		Graduate Assistan..	611GST						
		Contract Professio..	611PRF	\$85,089	1.52%	\$95,339	1.53%	12.05%	
		Other Salaries	6120TS	\$3,333	0.06%	\$1,500	0.02%	-54.99%	
		Other Compensati..	6130TC	\$2,869	0.05%	\$3,000	0.05%	4.57%	
		Subcategory Total		\$3,933,278	70.27%	\$4,310,574	69.31%	9.59%	
	Benefits	Employee Benefits	614BEN	\$1,303,725	23.29%	\$1,603,946	25.79%	23.03%	
		Termination Benef..	615TRB						
		Termination Pay	615TRP	\$48,659	0.87%				
	Subcategory Total		\$1,352,384	24.16%	\$1,603,946	25.79%	18.60%		
	Category Total		\$5,285,662	94.43%	\$5,914,520	95.10%	11.90%		
Operating Expenses	Operating Expenses	Communications	623COM	\$33,603	0.60%	\$25,580	0.41%	-23.88%	
		Contracted Services	621SRV	\$9,348	0.17%	\$4,600	0.07%	-50.79%	
		Cost of Goods Sold	629CGS	\$24	0.00%				
		Other	6280TH	\$35,465	0.63%	\$9,690	0.16%	-72.68%	
		Rent	625RNT	\$94	0.00%				
		Repairs & Mainten..	627MNT	\$37,227	0.67%	\$58,000	0.93%	55.80%	
		Supplies	622SUP	\$159,543	2.85%	\$170,582	2.74%	6.92%	
		Travel	624TRV	\$8,364	0.15%	\$19,450	0.31%	132.56%	
	Subcategory Total		\$283,668	5.07%	\$287,902	4.63%	1.49%		
	Category Total		\$283,668	5.07%	\$287,902	4.63%	1.49%		
Capital and Transfers	Capital	Capital Equipment	631CEQ	\$19,064	0.34%	\$17,000	0.27%	-10.83%	
		Subcategory Total		\$19,064	0.34%	\$17,000	0.27%	-10.83%	
	Transfers	NonMandatory Tra..	688NXF	\$8,751	0.16%				
	Subcategory Total		\$8,751	0.16%					
	Category Total		\$27,815	0.50%	\$17,000	0.27%	-38.88%		
Total Expenses				\$5,597,145	100.00%	\$6,219,422	100.00%	11.12%	

Chart of Accounts
 MSU
 UM

Ed Units or Agencies
 Agencies
 Ed Units

Reporting Units
MSU-Northern

Fund
710000 MSUN General ..

Org
All

Account
All

Program
01 Instruction

Activity
All

Location
All

Fund Type
All

Account Type
All

FY Comparisons:
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Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY22	% of Total	Budget FY23	% of Total Budget	% Change	
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$24,549	1.62%	\$46,556	2.69%	89.65%	Net/Gross Tuition Net
		Contract Administrat..	611ADM	\$364,168	24.09%	\$387,798	22.43%	6.49%	
		Classified	611CLS	\$427,576	28.28%	\$481,100	27.83%	12.52%	Chart of Accounts <input checked="" type="checkbox"/> MSU <input checked="" type="checkbox"/> UM
		Contract Professio..	611PRF	\$150,312	9.94%	\$207,593	12.01%	38.11%	
		Other Salaries	6120TS	\$23,793	1.57%	\$17,000	0.98%	-28.55%	Ed Units or Agencies <input checked="" type="checkbox"/> Agencies <input checked="" type="checkbox"/> Ed Units
		Other Compensati..	6130TC	\$323	0.02%	\$1,200	0.07%	271.67%	
	Subcategory Total				\$990,720	65.53%	\$1,141,247	66.02%	15.19%
Benefits	Employee Benefits		614BEN	\$355,882	23.54%	\$424,788	24.57%	19.36%	Fund 710000 MSUN General ..
		Termination Pay	615TRP	\$39,179	2.59%				
	Subcategory Total				\$395,062	26.13%	\$424,788	24.57%	7.52%
Category Total				\$1,385,782	91.67%	\$1,566,035	90.60%	13.01%	Org All
Operating Expenses	Operating Expenses	Communications	623COM	\$8,772	0.58%	\$8,750	0.51%	-0.25%	Account All
		Contracted Services	621SRV	\$12,537	0.83%	\$2,000	0.12%	-84.05%	
		Other	6280TH	\$56,470	3.74%	\$79,150	4.58%	40.16%	Program 04 Academic Support
		Repairs & Mainten..	627MNT	\$4,608	0.30%	\$3,000	0.17%	-34.89%	
		Supplies	622SUP	\$30,137	1.99%	\$25,702	1.49%	-14.72%	Activity All
		Travel	624TRV	\$10,573	0.70%	\$28,932	1.67%	173.65%	
Subcategory Total				\$123,096	8.14%	\$147,534	8.54%	19.85%	Location All
Category Total				\$123,096	8.14%	\$147,534	8.54%	19.85%	Fund Type All
Capital and Transfers	Capital	Capital Equipment	631CEQ	\$2,911	0.19%	\$15,000	0.87%	415.29%	Account Type All
		Subcategory Total				\$2,911	0.19%	\$15,000	
Category Total				\$2,911	0.19%	\$15,000	0.87%	415.29%	
Total Expenses				\$1,511,789	100.00%	\$1,728,569	100.00%	14.34%	

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 Selected FY Actual to Previous Actual
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Next FY

Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY22	% of Total	Budget FY23	% of Total Budget	% Change		
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$3,100	0.11%				Net/Gross Tuition Net	
		Contract Administrative	611ADM	\$161,788	5.63%	\$177,423	5.89%	9.66%	Chart of Accounts <input checked="" type="checkbox"/> MSU <input checked="" type="checkbox"/> UM	
		Classified	611CLS	\$355,192	12.37%	\$349,469	11.61%	-1.61%		
		Contract Professional	611PRF	\$934,563	32.54%	\$1,082,642	35.95%	15.84%	Ed Units or Agencies <input checked="" type="checkbox"/> Agencies <input checked="" type="checkbox"/> Ed Units	
		Other Salaries	6120TS	\$67,479	2.35%	\$38,700	1.29%	-42.65%		
		Other Compensation	6130TC	\$2,042	0.07%	\$2,700	0.09%	32.25%		
		Subcategory Total				\$1,524,164	53.07%	\$1,650,934	54.83%	8.32%
	Benefits	Employee Benefits	614BEN		\$587,950	20.47%	\$687,485	22.83%	16.93%	Fund 710000 MSUN General ..
		Termination Pay	615TRP		\$12,239	0.43%				
		Subcategory Total				\$600,188	20.90%	\$687,485	22.83%	14.54%
Category Total				\$2,124,352	73.97%	\$2,338,419	77.66%	10.08%	Account All	
Operating Expenses	Operating Expenses	Communications	623COM	\$39,151	1.36%	\$29,700	0.99%	-24.14%	Program 05 Student Services	
		Contracted Services	621SRV	\$90,447	3.15%	\$91,900	3.05%	1.61%		
		Other	6280TH	\$15,513	0.54%	\$69,150	2.30%	345.77%	Activity All	
		Rent	625RNT	\$6,868	0.24%	\$20,740	0.69%	201.97%		
		Repairs & Maintenance	627MNT	\$10,932	0.38%	\$22,345	0.74%	104.40%		
		Supplies	622SUP	\$232,312	8.09%	\$63,965	2.12%	-72.47%	Location All	
		Travel	624TRV	\$352,307	12.27%	\$374,900	12.45%	6.41%	Fund Type All	
Subcategory Total				\$747,530	26.03%	\$672,700	22.34%	-10.01%	Account Type All	
Category Total				\$747,530	26.03%	\$672,700	22.34%	-10.01%		
Total Expenses				\$2,871,882	100.00%	\$3,011,119	100.00%	4.85%		

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Personal Services	Salaries and Wages	Contract Administrati..	611ADM	\$215,332	13.39%	\$315,413	17.56%	46.48%	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 checked="" type="checkbox"/> Ed Units Reporting Units MSU-Northern Fund 710000 MSUN General .. Org All Account All Program 06 Institutional Support Activity All Location All Fund Type All Account Type All	
		Classified	611CLS	\$251,152	15.62%	\$293,243	16.32%	16.76%		
		Contract Professio..	611PRF	\$241,101	15.00%	\$217,631	12.11%	-9.73%		
		Other Salaries	612OTS	\$2,691	0.17%	\$7,760	0.43%	188.33%		
		Other Compensati..	613OTC	\$215	0.01%	\$1,180	0.07%	448.74%		
	Subcategory Total				\$710,492	44.19%	\$835,227	46.49%		17.56%
	Benefits	Employee Benefits	614BEN	\$258,026	16.05%	\$329,323	18.33%	27.63%		
		Termination Pay	615TRP	\$20,702	1.29%					
	Subcategory Total				\$278,728	17.34%	\$329,323	18.33%		18.15%
	Category Total				\$989,220	61.53%	\$1,164,549	64.82%		17.72%
Operating Expenses	Operating Expenses	Communications	623COM	\$40,505	2.52%	\$52,745	2.94%	30.22%		
		Contracted Services	621SRV	\$332,388	20.67%	\$352,830	19.64%	6.15%		
		Other	628OTH	\$155,224	9.66%	\$155,180	8.64%	-0.03%		
		Rent	625RNT	\$0	0.00%	\$5,500	0.31%			
		Repairs & Mainten..	627MNT	\$6,506	0.40%	\$4,050	0.23%	-37.75%		
		Supplies	622SUP	\$48,186	3.00%	\$39,384	2.19%	-18.27%		
		Travel	624TRV	\$9,285	0.58%	\$15,150	0.84%	63.17%		
Subcategory Total				\$592,095	36.83%	\$624,839	34.78%	5.53%		
Category Total				\$592,095	36.83%	\$624,839	34.78%	5.53%		
Capital and Transfers	Capital	Capital Equipment	631CEQ							
		Capital Land	641CLN	\$20,000	1.24%					
		Debt Service	650DBT	\$6,387	0.40%	\$7,080	0.39%	10.84%		
	Subcategory Total				\$26,387	1.64%	\$7,080	0.39%	-73.17%	
	Transfers	NonMandatory Tra..	688NXF			\$0	0.00%			
Subcategory Total				\$0	0.00%	\$0	0.00%			
Category Total				\$26,387	1.64%	\$7,080	0.39%	-73.17%		
Total Expenses				\$1,607,702	100.00%	\$1,796,468	100.00%	11.74%		

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
 FY22 Actuals to FY23 Budgeted
 Chart of Accounts: All
 Reporting Units: MSU-Northern

Fiscal Year
22

Period
14

FY Comparison
Next FY

Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY22	% of Total	Budget FY23	% of Total Budget	% Change	
Personal Services	Salaries and Wages	Classified	611CLS	\$430,166	20.49%	\$426,148	19.86%	-0.93%	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 checked="" type="checkbox"/> Ed Units Reporting Units MSU-Northern Fund 710000 MSUN General .. Org All Account All Program 07 Operation & Mainte.. Activity All Location All Fund Type All Account Type All
		Contract Professio..	611PRF	\$119,240	5.68%	\$120,451	5.61%	1.02%	
		Other Salaries	6120TS	\$87,542	4.17%	\$85,000	3.96%	-2.90%	
		Other Compensati..	6130TC	\$2,306	0.11%	\$2,240	0.10%	-2.85%	
		Subcategory Total		\$639,253	30.45%	\$633,839	29.54%	-0.85%	
	Benefits	Employee Benefits	614BEN	\$265,529	12.65%	\$308,819	14.39%	16.30%	
		Termination Pay	615TRP	\$5,007	0.24%				
		Subcategory Total		\$270,536	12.89%	\$308,819	14.39%	14.15%	
	Category Total		\$909,790	43.34%	\$942,658	43.93%	3.61%		
	Operating Expenses	Operating Expenses	Communications	623COM	\$5,504	0.26%	\$2,700	0.13%	
Contracted Services			621SRV	\$168,297	8.02%	\$195,000	9.09%	15.87%	
Cost of Goods Sold			629CGS						
Other			6280TH	\$45,548	2.17%	\$46,500	2.17%	2.09%	
Rent			625RNT	\$1,278	0.06%	\$1,800	0.08%	40.80%	
Repairs & Mainten..			627MNT	\$380,861	18.14%	\$288,710	13.45%	-24.20%	
Supplies			622SUP	\$115,733	5.51%	\$109,434	5.10%	-5.44%	
Travel			624TRV	\$0	0.00%	\$650	0.03%		
Utilities			626UTL	\$395,144	18.82%	\$463,300	21.59%	17.25%	
Subcategory Total				\$1,112,365	52.99%	\$1,108,094	51.64%	-0.38%	
Category Total		\$1,112,365	52.99%	\$1,108,094	51.64%	-0.38%			
Capital and Transfers	Capital	Capital Building	643CBL	\$0	0.00%				
		Capital Equipment	631CEQ	\$14,297	0.68%	\$30,000	1.40%	109.83%	
		Debt Service	650DBT	\$62,709	2.99%	\$65,000	3.03%	3.65%	
		Subcategory Total		\$77,006	3.67%	\$95,000	4.43%	23.37%	
	Transfers	NonMandatory Tra..	688NXF						
Subcategory Total									
Category Total		\$77,006	3.67%	\$95,000	4.43%	23.37%			
Total Expenses		\$2,099,161	100.00%	\$2,145,752	100.00%	2.22%			

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
 FY22 Actuals to FY23 Budgeted
 Chart of Accounts: All
 Reporting Units: MSU-Northern

Fiscal Year
22

Period
14

FY Comparison
Next FY

Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY22	% of Total	Budget FY23	% of Total Budget	% Change	
Operating Expenses	Operating Expenses	Contracted Services	621SRV						Net/Gross Tuition Net
		Other	6280TH	(\$4,497)	-2.32%				Chart of Accounts <input checked="" type="checkbox"/> MSU <input checked="" type="checkbox"/> UM
		Waivers & Scholarships	628WAV	\$198,363	102.32%	\$310,000	100.00%	56.28%	Ed Units or Agencies <input checked="" type="checkbox"/> Agencies <input checked="" type="checkbox"/> Ed Units
	Subcategory Total				\$193,866	100.00%	\$310,000	100.00%	59.90%
Category Total				\$193,866	100.00%	\$310,000	100.00%	59.90%	Fund 710000 MSUN General ..
Capital and Transfers	Transfers	NonMandatory Transfer Out	688NXF						Org All
		Subcategory Total							Account All
	Category Total								Program 08 Scholarships & Fello..
Total Expenses				\$193,866	100.00%	\$310,000	100.00%	59.90%	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
 FY22 Actuals to FY23 Budgeted
 Chart of Accounts: All
 Reporting Units: MSU-Northern

Fiscal Year
22

Period
14

FY Comparison
Next FY

Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY22	% of Total	Budget FY23	% of Total Budget	% Change		
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$331	0.20%	\$0	0.00%	-100.00%	Net/Gross Tuition Net	
		Contract Professio..	611PRF	\$102,716	61.35%	\$117,894	58.95%	14.78%		
		Other Salaries	6120TS	\$0	0.00%	\$6,000	3.00%			
			Subcategory Total		\$103,046	61.55%	\$123,894	61.95%	20.23%	Chart of Accounts
									<input checked="" type="checkbox"/> MSU	
									<input checked="" type="checkbox"/> UM	
		Benefits	Employee Benefits	614BEN	\$43,415	25.93%	\$47,538	23.77%	9.50%	Ed Units or Agencies
			Termination Pay	615TRP	\$14,259	8.52%				<input checked="" type="checkbox"/> Agencies
			Subcategory Total		\$57,674	34.45%	\$47,538	23.77%	-17.57%	<input checked="" type="checkbox"/> Ed Units
			Category Total		\$160,720	95.99%	\$171,432	85.72%	6.66%	Reporting Units
									MSU-Northern	
Operating Expenses	Operating Expenses	Communications	623COM	\$3,780	2.26%	\$3,780	1.89%	0.00%	Fund 710710 MSUN Bio-Ene..	
		Contracted Services	621SRV	\$73	0.04%	\$4,202	2.10%	5689.47%		
		Other	6280TH							
		Rent	625RNT	\$0	0.00%	\$3,500	1.75%			
		Repairs & Mainten..	627MNT							
		Supplies	622SUP	\$2,496	1.49%	\$13,586	6.79%	444.34%		
		Travel	624TRV	\$361	0.22%	\$3,500	1.75%	869.10%		
			Subcategory Total		\$6,710	4.01%	\$28,568	14.28%	325.78%	Org All
		Category Total		\$6,710	4.01%	\$28,568	14.28%	325.78%	Account All	
Capital and Transfers	Capital	Capital Equipment	631CEQ						Program All	
			Subcategory Total						Activity All	
	Transfers	NonMandatory Tra..	688NXF						Location All	
		Subcategory Total							Fund Type All	
		Category Total							Account Type All	
Total Expenses				\$167,430	100.00%	\$200,000	100.00%	19.45%		

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
 FY22 Actuals to FY23 Budgeted
 Chart of Accounts: All
 Reporting Units: MSU-Northern

Fiscal Year
22

Period
14

FY Comparison
Next FY

Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY22	% of Total	Budget FY23	% of Total Budget	% Change	
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$86,343	20.43%	\$110,000	14.76%	27.40%	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 checked="" type="checkbox"/> Ed Units Reporting Units MSU-Northern Fund 710400 Motorcycle Saf.. Org All Account All Program All Activity All Location All Fund Type All Account Type All
		Contract Administrat..	611ADM	\$9,150	2.16%	\$10,645	1.43%	16.35%	
		Classified	611CLS	\$18,470	4.37%	\$18,513	2.48%	0.23%	
		Contract Professio..	611PRF	\$81,964	19.39%	\$82,781	11.11%	1.00%	
		Other Salaries	6120TS	\$0	0.00%	\$14,500	1.95%		
		Other Compensati..	6130TC	\$602	0.14%	\$600	0.08%	-0.40%	
	Subcategory Total			\$196,529	46.49%	\$237,040	31.81%	20.61%	
	Benefits	Employee Benefits	614BEN	\$54,473	12.89%	\$56,151	7.54%	3.08%	
		Termination Pay	615TRP	\$3,534	0.84%				
		Subcategory Total			\$58,007	13.72%	\$56,151	7.54%	
Category Total			\$254,537	60.22%	\$293,191	39.35%	15.19%		
Operating Expenses	Operating Expenses	Communications	623COM	\$4,921	1.16%	\$6,620	0.89%	34.53%	
		Contracted Services	621SRV	\$10,998	2.60%	\$14,500	1.95%	31.85%	
		Other	6280TH	\$13,236	3.13%	\$63,325	8.50%	378.42%	
		Rent	625RNT	\$28,831	6.82%	\$35,000	4.70%	21.40%	
		Repairs & Mainten..	627MNT	\$30,103	7.12%	\$27,523	3.69%	-8.57%	
		Sponsored Progra..	690IDC	\$19,924	4.71%				
		Supplies	622SUP	\$28,937	6.85%	\$35,000	4.70%	20.95%	
		Travel	624TRV	\$31,209	7.38%	\$50,000	6.71%	60.21%	
Subcategory Total			\$168,159	39.78%	\$231,968	31.13%	37.95%		
Category Total			\$168,159	39.78%	\$231,968	31.13%	37.95%		
Capital and Transfers	Transfers	NonMandatory Tra..	688NXF	\$0	0.00%	\$220,000	29.52%		
		Subcategory Total			\$0	0.00%	\$220,000	29.52%	
		Category Total			\$0	0.00%	\$220,000	29.52%	
Total Expenses				\$422,696	100.00%	\$745,159	100.00%	76.29%	

The Montana University System
 5-Year Comparison by Program
 Fiscal Year 2023
 Chart of Accounts: All
 Reporting Units: MSU-Northern

Fiscal Year
 2023

Chart of Accounts
 MSU
 UM

Program	2019	2020	2021	2022	2023 Budgeted	
Instruction	\$6,350,571	\$6,423,632	\$6,141,114	\$6,019,841	\$6,964,581	Ed Units or Agencies All
Organized Research	\$201,609	\$188,215	\$463,717	\$167,430	\$200,000	
Academic Support	\$1,713,722	\$1,610,801	\$1,580,996	\$1,511,789	\$1,728,569	Reporting Unit MSU-Northern
Student Services	\$2,605,852	\$2,529,732	\$2,746,431	\$2,871,882	\$3,011,119	
Institutional Support	\$1,590,372	\$1,560,421	\$1,679,533	\$1,607,702	\$1,796,468	Program All
Operation & Maintenance of Plant	\$2,094,067	\$2,043,301	\$2,236,639	\$2,099,161	\$2,145,752	
Scholarships & Fellowships	\$169,575	\$441,638	\$435,650	\$193,866	\$310,000	Fund All
Grand Total	\$14,725,768	\$14,797,739	\$15,284,081	\$14,471,671	\$16,156,489	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
 FY22 Actuals to FY23 Budgeted

Fiscal Year
22

Period
14

Aid Type	Award Type	Actual FY22	% of Total	Budget FY23	% of Total Budget	% Change
Scholarships & Grants	MT Senior Citizen Waiver	\$0	0.00%			
	Resident Graduate**	\$57,422	4.63%	\$60,000	4.43%	4.49%
	Resident Undergraduate	\$23,500	1.89%	\$24,000	1.77%	2.13%
	Total	\$80,922	6.52%	\$84,000	6.20%	3.80%
Waivers	American Indian Waiver	\$301,465	24.30%	\$300,000	22.16%	-0.49%
	Community College Honor Scholarship	\$4,497	0.36%	\$2,500	0.18%	-44.40%
	Dependent Waiver	\$16,956	1.37%	\$15,000	1.11%	-11.54%
	Employee Waiver	\$27,329	2.20%	\$30,000	2.22%	9.77%
	Federal Yellow Ribbon Program	\$0	0.00%	\$2,000	0.15%	
	Honorably Discharged Veteran Waiver	\$4,497	0.36%	\$500	0.04%	-88.88%
	MT National Guard Tuition Waiver	\$6,745	0.54%	\$2,500	0.18%	-62.94%
	MUS High School Honors	\$8,993	0.72%	\$2,500	0.18%	-72.20%
Total	\$370,481	29.86%	\$355,000	26.22%	-4.18%	
Athletic Scholarships	Non resident Athlete	\$346,149	27.90%	\$295,000	21.79%	-14.78%
	Resident Athlete	\$244,928	19.74%	\$310,000	22.90%	26.57%
	Total	\$591,076	47.64%	\$605,000	44.68%	2.36%
Cash Scholarships	Scholarships & Fellowships	\$198,363	15.99%	\$310,000	22.90%	56.28%
	Total	\$198,363	15.99%	\$310,000	22.90%	56.28%
Grand Total		\$1,240,843	100.00%	\$1,354,000	100.00%	9.12%

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 dictated 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
FY23

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Auxiliary	23	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	\$142,716	\$536,500		\$536,500	\$128,499	\$430,660	\$23,182	\$582,341	\$15,210	\$112,085
Dining/Food Service	\$0	\$1,001,546		\$1,001,546	\$389,119	\$644,327		\$1,033,446	\$31,901	\$0
Health Service	(\$469)	\$71,755	\$36,932	\$108,687	\$91,498	\$26,480		\$117,978	\$9,760	\$0
Other Auxiliary Non-Pledg..	\$0	\$159,095		\$159,095	\$33,318	\$94,700		\$128,018	\$1,473	\$32,550
Parking	\$31,025	\$69,069		\$69,069		\$43,000	\$20,000	\$63,000		\$37,094
Student Housing	\$340,023	\$1,258,416		\$1,258,416	\$250,094	\$589,601	\$1,500	\$841,196	\$18,624	\$775,867
Student Union	\$0	\$69,250	\$99,848	\$169,098	\$59,314	\$114,387		\$173,701	\$6,123	\$1,520
Grand Total	\$513,295	\$3,165,631	\$136,780	\$3,302,411	\$951,843	\$1,943,155	\$44,682	\$2,939,681	\$83,091	\$959,117

Chart of Accounts: All
MSU-Northern
Actuals for Auxiliary
FY22

Fund Type Auxiliary	Fiscal Year 22	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
Bookstore	\$171,506	\$514,044	\$64,797	\$578,842	\$128,742	\$478,890	\$0	\$607,632	\$15,210	\$157,927
Dining/Food Service	\$31,213	\$907,871	\$135,232	\$1,043,103	\$390,194	\$684,122		\$1,074,316	\$31,901	\$31,901
Health Service	\$0	\$60,169	\$30,276	\$90,445	\$79,197	\$11,716		\$90,914	\$9,760	\$9,291
Other Auxiliary Non-Pledg..	\$131	\$81,915	\$50,918	\$132,832	\$33,180	\$99,783		\$132,963	\$1,473	\$1,473
Parking	\$47,482	\$71,581		\$71,581		\$88,038	\$0	\$88,038		\$31,025
Student Housing	\$375,205	\$1,172,462		\$1,172,462	\$340,739	\$450,355	\$416,550	\$1,207,644	\$18,624	\$358,646
Student Union	\$0	\$70,037	\$135,328	\$205,365	\$58,522	\$146,843		\$205,365	\$6,123	\$6,123
Grand Total	\$625,537	\$2,878,079	\$416,550	\$3,294,629	\$1,030,573	\$1,959,747	\$416,550	\$3,406,871	\$83,091	\$596,386

**Chart of Accounts: All
MSU-Northern
Budget for Designated
FY23**

Fund Type Designated	Fiscal Year 23	Chart of Accounts All	Ed Unit or Agencies All	Reporting Unit MSU-Northern	Actuals/Budget 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	\$73,191	\$78,520		\$78,520	\$0	\$77,020		\$77,020		\$74,691
Athletics	\$251,763	\$208,519		\$208,519	\$11,787	\$210,519		\$222,306		\$237,976
Campus Sales & Services	\$154,738	\$445,500		\$445,500		\$435,500		\$435,500		\$164,738
Continuing Education	\$81,143	\$50,000		\$50,000	\$60,088	\$20,000		\$80,088		\$51,054
Designated Gifts	\$5,503	\$700		\$700		\$700		\$700		\$5,503
Designated Scholarships	\$19,280	\$70,805		\$70,805	\$26,805	\$44,000		\$70,805		\$19,280
F&A Sponsored Programs	\$577,187	\$84,500		\$84,500		\$47,500		\$47,500		\$614,187
Fees	\$1,088,311	\$832,450		\$832,450	\$398,288	\$316,850		\$715,138		\$1,205,623
General Designated	\$2,617,860	\$60,000		\$60,000	\$0	\$45,000	\$865,390	\$910,390		\$1,767,470
Instructional Fees	\$72,363	\$95,000		\$95,000		\$95,000		\$95,000		\$72,363
Sales & Services	\$30,509	\$15,000		\$15,000		\$20,000		\$20,000		\$25,509
Grand Total	\$4,971,848	\$1,940,994		\$1,940,994	\$496,968	\$1,312,089	\$865,390	\$2,674,447		\$4,238,394

Chart of Accounts: All
MSU-Northern
Actuals for Designated
FY22

Fund Type Designated	Fiscal Year 22	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	\$55,558	\$82,728		\$82,728	\$29,316	\$35,779		\$65,095		\$73,191
Athletics	\$158,322	\$223,904		\$223,904	\$53,725	\$76,738		\$130,463		\$251,763
Campus Sales & Services	\$177,271	\$438,334		\$438,334		\$460,867		\$460,867		\$154,738
Continuing Education	\$102,994	\$47,260		\$47,260	\$60,621	\$8,490		\$69,111		\$81,143
Designated Gifts	\$4,911	\$688		\$688		\$96		\$96		\$5,503
Designated Scholarships	\$6,805	\$71,380		\$71,380	\$26,805	\$32,100		\$58,905		\$19,280
F&A Sponsored Programs	\$539,831	\$91,784		\$91,784	\$11,963	\$42,465		\$54,428		\$577,187
Fees	\$1,115,614	\$833,778		\$833,778	\$441,512	\$419,569		\$861,081		\$1,088,311
General Designated	\$2,829,330	\$69,591	\$8,751	\$78,342		\$39,813	\$250,000	\$289,813		\$2,617,860
Instructional Fees	\$76,461	\$90,335		\$90,335	\$9,831	\$84,602		\$94,433		\$72,363
Sales & Services	\$34,652	\$14,257		\$14,257	\$1,186	\$17,214		\$18,400		\$30,509
Grand Total	\$5,101,750	\$1,964,038	\$8,751	\$1,972,790	\$634,958	\$1,217,734	\$250,000	\$2,102,692		\$4,971,848

Chart of Accounts: All
MSU-Northern
Budget for Endowments
FY23

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Endowments	23	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..	\$110,991	\$25		\$25		\$500		\$500		\$110,516
John S Skranak Scholarshi..	\$54,145	\$100		\$100		\$500		\$500		\$53,745
Grand Total	\$165,136	\$125		\$125		\$1,000		\$1,000		\$164,261

Chart of Accounts: All
MSU-Northern
Actuals for Endowments
FY22

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Endowments	22	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..	\$111,458	\$33		\$33		\$500		\$500		\$110,991
John S Skranak Scholarshi..	\$53,970	\$175		\$175		\$0		\$0		\$54,145
Grand Total	\$165,428	\$208		\$208		\$500		\$500		\$165,136

Chart of Accounts: All
MSU-Northern
Budget for Loan Funds
FY23

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Loan Funds	23	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	\$670,377	\$20,850		\$20,850		\$210,000	\$50,000	\$260,000		\$431,227
Institutional Loan	\$52,179			\$0				\$0		\$52,179
Grand Total	\$722,556	\$20,850		\$20,850		\$210,000	\$50,000	\$260,000		\$483,406

Chart of Accounts: All
MSU-Northern
Actuals for Loan Funds
FY22

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Loan Funds	22	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	\$1,169,245	\$21,731		\$21,731		\$474,635	\$45,964	\$520,599		\$670,377
Institutional Loan	\$52,179			\$0				\$0		\$52,179
Grand Total	\$1,221,424	\$21,731		\$21,731		\$474,635	\$45,964	\$520,599		\$722,556

Chart of Accounts: All
MSU-Northern
Budget for Plant Funds
FY23

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Plant Funds	23	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	\$1,279,988	\$377,025		\$377,025		\$666,200		\$666,200		\$990,813
Unexpended Plant	\$101,602	\$90,000		\$90,000		\$85,000		\$85,000		\$106,602
Grand Total	\$1,381,590	\$467,025		\$467,025		\$751,200		\$751,200		\$1,097,415

Chart of Accounts: All
MSU-Northern
Actuals for Plant Funds
FY22

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Plant Funds	22	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	\$1,357,123	\$376,485		\$376,485		\$453,620		\$453,620		\$1,279,988
Unexpended Plant	\$140,766	\$89,405		\$89,405		\$128,569		\$128,569		\$101,602
Grand Total	\$1,497,889	\$465,890		\$465,890		\$582,189		\$582,189		\$1,381,590

Chart of Accounts: All
MSU-Northern
Budget for Restricted
FY23

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Restricted	23	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	\$0	\$2,032,060		\$2,032,060	\$84,534	\$1,947,526		\$2,032,060		\$0
Other Restricted	\$849,954	\$801,418		\$801,418	\$0	\$801,418		\$801,418		\$849,954
Private Gifts & Scholarshi..	\$37,516	\$1,479,228		\$1,479,228	\$126,531	\$1,357,407		\$1,483,938		\$32,806
Restricted Sponsored Pro..	\$47,851	\$55,827		\$55,827		\$101,753		\$101,753		\$1,925
Restricted Sponsored Pro..	\$133,146	\$1,108,759		\$1,108,759	\$237,122	\$1,004,783		\$1,241,905		\$0
Grand Total	\$1,068,467	\$5,477,292		\$5,477,292	\$448,187	\$5,212,888		\$5,661,074		\$884,685

Chart of Accounts: All
MSU-Northern
Actuals for Restricted
FY22

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Restricted	22	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	\$0	\$3,492,877		\$3,492,877	\$31,928	\$3,460,949		\$3,492,877		\$0
Other Restricted	\$979,914	\$1,418,350		\$1,418,350	\$84,720	\$1,463,589		\$1,548,310		\$849,954
Private Gifts & Scholarshi..	\$68,380	\$1,453,431		\$1,453,431	\$89,137	\$1,395,158		\$1,484,295		\$37,516
Restricted Sponsored Pro..	\$1,342	(\$55,827)		(\$55,827)		(\$101,753)		(\$101,753)		\$47,269
Restricted Sponsored Pro..	\$74,147	\$1,270,401		\$1,270,401	\$820,927	\$390,475		\$1,211,401		\$133,146
Grand Total	\$1,123,783	\$7,579,231		\$7,579,231	\$1,026,712	\$6,608,418		\$7,635,130		\$1,067,885

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

UNIT	Montana State University - Northern				5107
	ACTUAL		BUDGETED		PERCENT
	FY 2022	PERCENT	FY 2023	PERCENT	INCR. (DECR.)
CURRENT UNRESTRICTED FUND:					
Contract Faculty (AY)	51.08	27.6%	58.42	31.1%	14.4%
Contract Administrative	3.79	2.0%	7.40	3.9%	95.3%
Contract Professional	37.00	20.0%	33.00	17.6%	-10.8%
Classified and Classified Hourly	38.50	20.8%	42.37	22.5%	10.1%
GTA & GRA	0.00	0.0%	0.00	0.0%	0.0%
Part-Time/Other	9.66	5.2%	8.00	4.3%	-17.2%
Overhead Cost Distribution	0.00	0.0%	0.00	0.0%	0.0%
TOTAL	140.03	75.5%	149.19	79.4%	6.5%
CURRENT UNRESTRICTED (MOTORCYCLE SAFETY):					
Contract Faculty (AY)	0.00	0.0%	0.00	0.0%	0.0%
Contract Administrative	0.10	0.1%	0.10	0.1%	0.0%
Contract Professional	1.50	0.8%	1.50	0.8%	0.0%
Classified and Classified Hourly	0.50	0.3%	0.50	0.3%	0.0%
GTA & GRA	0.00	0.0%	0.00	0.0%	0.0%
Part-Time/Other	0.00	0.0%	0.00	0.0%	0.0%
TOTAL	2.10	1.1%	2.10	1.1%	0.0%
RESTRICTED:					
Contract Faculty (AY)	1.02	0.6%	0.00	0.0%	-100.0%
Contract Administrative	0.00	0.0%	0.00	0.0%	0.0%
Contract Professional	6.98	3.8%	9.26	4.9%	32.7%
Classified and Classified Hourly	2.12	1.1%	0.83	0.4%	-60.8%
GTA & GRA	0.00	0.0%	0.00	0.0%	0.0%
Part-Time/Other	3.48	1.9%	0.00	0.0%	-100.0%
TOTAL	13.60	7.3%	10.09	5.4%	-25.8%
DESIGNATED:					
Contract Faculty (AY)	0.02	0.0%	0.02	0.0%	0.0%
Contract Administrative	0.30	0.2%	0.50	0.3%	0.0%
Contract Professional	3.97	2.1%	4.19	2.2%	5.5%
Classified and Classified Hourly	2.07	1.1%	1.50	0.8%	-27.5%
GTA & GRA	0.00	0.0%	0.00	0.0%	0.0%
Part-Time/Other	4.50	2.4%	0.80	0.4%	-82.2%
TOTAL	10.86	5.9%	7.01	3.7%	-35.5%
AUXILIARY:					
Contract Administrative	0.00	0.0%	0.00	0.0%	0.0%
Contract Professional	3.37	1.8%	3.81	2.0%	13.1%
Classified and Classified Hourly	11.73	6.3%	13.75	7.3%	17.2%
Part-Time/Other	3.68	2.0%	2.00	1.1%	-45.7%
Overhead Cost Distribution	0.00	0.0%	0.00	0.0%	0.0%
TOTAL	18.78	10.1%	19.56	10.4%	4.2%
TOTAL FTE:					
Contract Faculty (AY)	52.12	28.1%	58.44	31.1%	12.1%
Contract Administrative	4.19	2.3%	8.00	4.3%	90.9%
Contract Professional	52.82	28.5%	51.76	27.5%	-2.0%
Classified and Classified Hourly	54.92	29.6%	58.95	31.4%	7.3%
GTA & GRA	0.00	0.0%	0.00	0.0%	0.0%
Part-Time/Other	21.32	11.5%	10.80	5.7%	-49.3%
Overhead Cost Distribution	0.00	0.0%	0.00	0.0%	0.0%
TOTAL	185.37	100.0%	187.95	100.0%	1.4%

*** COMMENTS ***

Current Unrestricted - Budgeted for vacant positions with plans to hire in FY23
 Designated - Decrease budget in anticipation of hiring fewer student workers
 Restricted - Some grant funded positions have been completed

**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 2021 (Actual)	304,426	1,347,889	454,815	459,458	
+ Revenues, Transfers In (Actual FY 22 YTD)	-	8,751	-	-	
- Expenditures, Transfers Out (Actual FY22 YTD)	-	(250,000)	-	-	
Fund Balance - FYE 2022 (Actual)	304,426	1,106,640	454,815	459,458	
+ Revenues, Transfers In (Projected FY23)					
- Expenditures, Transfers Out (Projected FY23)		(761,586)	-	(310,000)	
Fund Balance - FYE 2023 (Projected)	304,426	345,054	454,815	149,458	
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

Project Title: Hagener Science Center Phoenix Control Replacement.....Total Estimated Cost: \$265,000 (Priority #1)

Description of Project:

The Hagener Science Center’s Chemical Lab Fume Hood Phoenix Controls Airflow System had a catastrophic controls failure in 2020. Honeywell’s Phoenix division has no more tech support in our region and many of the venturi type variable air volume controls are no longer supported and/or discontinued. This mandates a complete overhaul of the control package for the chemical laboratory fume hoods. This is a major life safety issue for our students and faculty. Chemical fumes cannot currently be evacuated to OSHA standards and no chemical experiments cannot be performed. MSU-Northern would request that the new controls be an Andover Controls package to be interfaced with the existing campus Andover Continuum product.

Impact on Existing Facility: Unable to use our chemical labs to perform proper and safe activities. May require some relocation of existing classes for a brief time.

Functional Space Requirements: N/A

Explanation of Problems Addressed:

Correction of failed mechanical/electrical fume hood control system equipment and components needed to complete safe chemistry instruction.

Alternatives Considered:

- 1.) Do nothing and continue to be unable to perform proper chemistry instruction.
- 2.) Complete project and retire a serious maintenance issue and resolve major life safety problem.

Rationale for Selection of Particular Alternative:

Alternate 2 is the responsible option for public safety and growth for our science education programs.

Estimated Cost of Project: (\$)			
Project Title			
1. Land Acquisition:		9. Construction Management	
2. LRBP Site Investigation and Development		10. A&E Supervisory Fees	\$6,515
3. Utilities		11. Construction Costs	\$217,195
4. Furnishings & Equipment		12. Consultant Services	\$17,375
5. Percent for Art		13. Other	\$21,740
6. IT Systems		14: Fee Title, Easements & Land Leases	
7. Testing Costs		Total Estimated Cost:	\$265,000
8. Commissioning	\$2,175	<i>*Data Source</i>	

Additional O & M’s do not apply.

Project Title: Vande Bogart Library Elevator Upgrade..... Total Estimated Cost: \$260,000

(Priority #2)

Description of Project:

The Vande Bogart Library elevator (1982) is in dire need of replacement due to its high use as a public conveying as well as a part-time freight lift for books and museum artifacts.

Impact on Existing Facility: Minor except some noise during construction/renovation of elevator equipment components.

Functional Space Requirements: N/A

Explanation of Problems Addressed:

Replacement of the 1982 elevator lift components.

Alternatives Considered:

- 1.) Do nothing and continue to struggle with an unreliable, aged, and possibly unsafe conveying equipment.
- 2.) Complete project and retire a major deferred maintenance item.

Rationale for Selection of Particular Alternative:

Alternate 2 is the responsible option for public safety and conveying in this vital campus building.

Estimated Cost of Project: (\$)			
Project Title			
1. Land Acquisition:		9. Construction Management	
2. LRBP Site Investigation and Development		10. A&E Supervisory Fees	\$6,400
3. Utilities		11. Construction Costs	\$212,600
4. Furnishings & Equipment		12. Consultant Services	\$17,000
5. Percent for Art		13. Other	\$22,000
6. IT Systems		14: Fee Title, Easements & Land Leases	
7. Testing Costs		Total Estimated Cost:	\$260,000
8. Commissioning	\$2,000	<i>*Data Source</i>	

Additional O & M's do not apply.

Project Title: Automotive Technology Roof Project (Priority #3).....Total Estimated Cost: \$210,000 (Deferred Maintenance)

Brief Description of Project:

In early 2016, it was discovered that the Automotive Technology Building (formerly Farm Mechanics) roof had some joint fasteners fail on the roof deck and cause the shingles to buckle along the three large roof support beams in the structure. This project would address that concern as well as provide a much needed new roof covering for this building.

Impact on Existing Facility:

May require some temporary relocation of classes during construction due to noise pollution and dust.

Functional Space Requirements:

None.

Explanation of Problems Addressed:

Repair of a serious structural issue with the failed deck fasteners and provide for a needed new roof covering for this facility.

Alternatives Considered:

- 1.) Do nothing and risk building damage by water penetration.
- 2.) Complete project and reduce possible further damage to the facility.

Rationale for Selection of Particular Alternative:

Alternate 2 is the most cost effective and responsible option to maintain and improve the existing building.

Estimated Cost of Project: (\$)			
Project Title			
1. Land Acquisition:	\$0	9. Construction Management	\$5,000
2. LRBP Site Investigation and Development	\$0	10. A&E Supervisory Fees	\$5,000
3. Utilities	\$0	11. Construction Costs	\$185,000
4. Furnishings & Equipment	\$0	12. Consultant Services	\$15,000
5. Percent for Art	\$0	13. Other	\$0
6. IT Systems	\$0	14: Fee Title, Easements & Land Leases	\$0
7. Testing Costs	\$0	Total Estimated Cost:	\$210,000
8. Commissioning	\$0	<i>*Data Source</i>	

General Description:

Built in 1984, Automotive Technology (formerly Farm Mechanics) is an important facility which provides space for MSU-Northern’s growing Automotive Technology program. This project would address much needed roof improvements.

Additional O & M’s do not apply.

Project Title: Brockmann Center Elevator Upgrades/Replacement (Priority #4)..... Total Estimated Cost: \$385,600 (Major Maintenance/Code Compliance)

Brief Description of Project: Provide repairs for modernization of the Brockmann Center elevator (1970) including work to the cylinder, piston hydraulic pump, tank, etc.

Impact on Existing Facility: Minor interruption of building’s accessibility services during construction repair.

Functional Space Requirements: None.

Explanation of Problems Addressed: Address deferred maintenance and a much need major repair.

Alternatives Considered:

- 1.) Do nothing and risk catastrophic failure of an aging and necessary building component for ADA compliance
- 2.) Complete project and continue proper code compliance and reduce building’s deferred maintenance ratio.

Rationale for Selection of Particular Alternative: Option #2 to keep Brockmann Center in code compliance.

Estimated Cost of Project: (\$)			
Project Title			
1. Land Acquisition:		9. Construction Management	\$10,000
2. LRBP Site Investigation and Development		10. A&E Supervisory Fees	\$9,240
3. Utilities		11. Construction Costs	\$305,339
4. Furnishings & Equipment		12. Consultant Services	\$24,400
5. Percent for Art		13. Other	\$33,571
6. IT Systems		14: Fee Title, Easements & Land Leases	
7. Testing Costs		Total Estimated Cost:	\$385,600
8. Commissioning	\$3,050	<i>*Data Source</i>	

General Project Description:

This project would mainly address the hydraulic components of the Brockmann Center elevator. Installed in 1970, this elevator unit has had limited major system repairs though it has performed well over the years. It is time to upgrade the components to address severely worn OEM parts.

No Additional O & M’s Apply.

Project Title: ATC Engine Exhaust Refit Project (Priority # 5)..... Total Estimated Cost: \$65,000 (Health & Life Safety)

Brief Description of Project:

This project would revise the engine exhaust system somewhat to provide better control and reliability for the health and safety of our students and staff.

Impact on Existing Facility: Minor disruption of classes in the industrial lab during construction.

Functional Space Requirements: *None*

Explanation of Problems Addressed:

- 1). Provide better reliability and performance
- 2). Improved air quality in the lab space

Alternatives Considered:

- 1.) Do nothing and continue with an unreliable exhaust system as well as student and faculty complaints.
- 2.) Complete project and resolve all the above issues.

Rationale for Selection of Particular Alternative: The responsible thing to do is fix the deficiencies of the existing system.

Total Estimated Project Costs: \$ 65,000

General Description:

Built in 2005, the Applied Technology Center (ATC) had a unique air handling and engine exhaust format installed in Air Handler # 2 where as the engine exhaust is dragged through the air handler across a small heat exchanger to capture or reclaim. the heat from the automotive combustion exhaust. While the system idea was sound and specific to energy savings, the air handler’s design and controls were mainly for energy conservation delivery; thus, the air handler would drive down during class times when the exhaust needed to be up to 100% exhaust on the exhaust fans. The faculty and students would sometimes be exposed to dangerous exhaust fumes, until the control system would identify the issue and go into alarm status. It has proved problematic at best to resolve and has cost an incredible amount of labor hours to manage and correct in times of need. This project would “separate” the engine exhaust system from the main air handler, and provide better operational performance and reliability.

No Additional O & M’s Apply.

Project Title: Campus Fire Suppression Systems Project (Priority #6)..... Total Estimated Cost: \$1,495,000

Brief Description of Project:

This project is for installation of fire suppression systems in several campus buildings that are presently not protected by any such system. This project would address the requirements of the Uniform Fire Code and Life Safety Code for these buildings.

Impact on Existing Facility:

Minimal during construction.

Functional Space Requirements:

The project does consist of varied system improvements which, in some cases, may require some space functions to be changed to accommodate installation and construction.

Explanation of Problems Addressed:

The age of the buildings that will be addressed by this project range from Pershing Hall built in 1932 to the Vande Bogart Library built in 1982. Life safety deficiencies in these facilities would be addressed in order to provide for proper safe learning environment for our campus community.

Alternatives Considered:

- 1.) Do nothing and risk violations and complaints.
- 2.) Update the buildings with the needed upgrades in order to prevent code violations and maintain the building’s continued use.

Rationale for Selection of Particular Alternative:

Alternate # 2 is the most responsible option and would address the necessary deferred maintenance and code compliance.

Estimated Cost of Project: (\$)		
Project Title		
1. Land Acquisition:	\$0	9. Construction Management \$15,000
2. LRBP Site Investigation and Development	\$0	10. A&E Supervisory Fees \$34,000
3. Utilities	\$25,000	11. Construction Costs \$1,296,000
4. Furnishings & Equipment	\$0	12. Consultant Services \$105,000
5. Percent for Art	\$0	13. Other \$0
6. IT Systems	\$0	14: Fee Title, Easements & Land Leases \$0
7. Testing Costs	\$10,000	Total Estimated Cost: \$1,495,000
8. Commissioning	\$10,000	<i>*Data Source</i>

General Description:

State funding is needed for this project which is intended to address life safety and fire code deficiencies in several older campus buildings such as Pershing Hall (1932), Metals Technology (1944), Cowan Hall (1953), Electronics Technology (1968), Vande Bogart Library (1982), and Automotive Technology Building (1984). These upgrades are necessary to meet the present requirements of the Life Safety Code and Uniform Fire Code by installing proper fire suppression systems in these facilities.

No Additional O & M’s requested.

Negative Fund Balance Report

Campus: Montana State University – Northern

Date: August 11, 2022

MSU – Northern is pleased to report no ending Negative Fund Balances as of June 30, 2022.

Negative Cash Balance Report

Campus: Montana State University-Northern

Date: August 11, 2022

MSU-Northern is pleased to report no Negative Cash Balances as of June 30, 2022.

Inter-Entity Loan Status Report

Campus: **Montana State University-Northern**

Date: **June 30, 2022**

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 FY22	Ending Loan Balance FY22
8/3/2021		Current Unrestricted 31401	Designated 33401	8/3/2021	\$450,000	4511008	\$0	
10/4/2021				10/4/2021	(\$450,000)	4535598		\$0

Loan/Advance Balance (Long-Term)

Origination Date	Original Loan Amount	Receiving Fund Name & SABHRS Code	Sending Fund Name & SABHRS Code	Date	Transaction Amount	SABHRS journal #	Beginning Loan Balance FY21	Ending Loan Balance FY21

Narrative: