

Montana State University Bozeman

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Montana State University-Bozeman
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-Bozeman:				
Current Operating Unrestricted	\$ 230,638,290	\$ 255,342,794	\$ 24,704,504	11%
Current Restricted	171,680,864	174,173,473	2,492,609	1%
Current Designated	110,487,302	120,474,645	9,987,343	9%
Auxiliary Enterprises	74,459,747	85,788,826	11,329,079	15%
Loan & Endowment Funds	3,322,751	3,465,629	142,878	4%
Plant Funds	87,689,880	130,671,923	42,982,043	49%
TOTAL ALL FUNDS	\$ 678,278,834	\$ 769,917,290	\$ 91,638,456	14%

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

Fiscal Year
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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 FY22	% of Total	Budget FY23	% of Total Budget	% Change	
Tuition and Fees*	Admissions Fees	515ADM	\$651,890	0.28%	\$650,000	0.25%	-0.29%	Net/Gross Tuition Net
	Non resident Tuition	505NON	\$94,751,658	41.04%	\$108,650,946	42.58%	14.67%	
	Other Tuition & Fees	507OTH	\$284,652	0.12%	\$300,000	0.12%	5.39%	
	Program Tuition & Fees	520PRG	\$3,336,262	1.44%	\$3,405,262	1.33%	2.07%	
	Registration Fee	515REG	\$1,080,018	0.47%	\$1,088,258	0.43%	0.76%	
	Resident Tuition	500RES	\$39,735,397	17.21%	\$40,955,863	16.05%	3.07%	
	WUE Tuition	505WUE	\$14,861,940	6.44%	\$14,910,851	5.84%	0.33%	
	Category Total		\$154,701,817	67.00%	\$169,961,180	66.60%	9.86%	
State Allocations	Hi Ed General Fund Reven..	555GEN	\$64,120,730	27.77%	\$71,821,510	28.14%	12.01%	Reporting Units MSU-Bozeman
	Hi Ed Millage Revenue	555MIL	\$7,346,912	3.18%	\$7,407,125	2.90%	0.82%	
	MUS Retirement Plan	555SPE	\$795,411	0.34%	\$932,806	0.37%	17.27%	
	Other OCHE/State Funding	555SPE	\$565,000	0.24%	\$634,625	0.25%	12.32%	
	Category Total		\$72,828,053	31.54%	\$80,796,066	31.66%	10.94%	
Other Revenues	Auxiliary Revenue	570AUX	\$3,240	0.00%	\$3,000	0.00%	-7.41%	Fund All Org Multiple values Account All Program All Activity All Location All Fund Type All Account Type All
	Carry Forward Funds	585CAR			\$406,252	0.16%		
	Continuing Education	535CED	\$0	0.00%				
	Federal Grants & Contracts	560FGC						
	Financial Aid	562FNA						
	Gifts & Scholarships	565GFT	\$0	0.00%				
	Investments	540INV	\$143,177	0.06%	\$107,000	0.04%	-25.27%	
	Other Revenue	580OTH	\$150,854	0.07%	\$2,000	0.00%	-98.67%	
	Other Student Fees	532OSF	\$377,950	0.16%	\$372,000	0.15%	-1.57%	
	Sales & Service	570SAS	\$0	0.00%	\$0	0.00%		
	State Grants & Contracts	560SGC	\$1,045,995	0.45%	\$1,045,296	0.41%	-0.07%	
	Category Total		\$1,721,216	0.75%	\$1,935,548	0.76%	12.45%	
	Transfers	Non Mandatory Transfer In	557NMX	\$1,644,725	0.71%	\$2,500,000	0.98%	
	Category Total		\$1,644,725	0.71%	\$2,500,000	0.98%	52.00%	
Total Revenue			\$230,895,811	100.00%	\$255,192,794	100.00%	10.52%	

Net/Gross Tuition Net

Chart of Accounts
 MSU
 UM

Ed Units or Agencies
 Agencies
 Ed Units

Reporting Units
MSU-Bozeman

Fund All

Org Multiple values

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.

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

Fiscal Year
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Period
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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 FY22	% of Total	Budget FY23	% of Total Budget	% Change
State Allocations	Hi Ed General Fund Revenue	555GEN	\$150,000	100.00%	\$150,000	100.00%	0.00%
Category Total			\$150,000	100.00%	\$150,000	100.00%	0.00%
Total Revenue			\$150,000	100.00%	\$150,000	100.00%	0.00%

Net/Gross Tuition
Net

Chart of Accounts
 MSU
 UM

Ed Units or Agencies
 Agencies
 Ed Units

Reporting Units
MSU-Bozeman

Fund
All

Org
41KU12 Public Broadcas..

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.

FY Comparisons:
 Selected FY Actual to Current Budget
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Montana University System
 Current Unrestricted Expenditures
 FY22 Actuals to FY23 Budgeted
 Chart of Accounts: All
 Reporting Units: MSU-Bozeman

Fiscal Year
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Period
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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	\$66,811,954	28.99%	\$75,184,472	29.46%	12.53%	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-Bozeman Fund All Org Multiple values Account All Program All Activity All Location All Fund Type All Account Type All
		Contract Administrat..	611ADM	\$5,342,953	2.32%	\$5,468,407	2.14%	2.35%	
		Classified	611CLS	\$32,291,412	14.01%	\$38,656,510	15.15%	19.71%	
		Graduate Assistan..	611GST	\$7,783,810	3.38%	\$8,635,095	3.38%	10.94%	
		Contract Professio..	611PRF	\$17,772,984	7.71%	\$19,518,639	7.65%	9.82%	
		Other Salaries	612OTS	\$2,077,398	0.90%	\$2,501,207	0.98%	20.40%	
	Other Compensati..	6130TC	\$483,968	0.21%	\$532,765	0.21%	10.08%		
	Subcategory Total			\$132,564,478	57.51%	\$150,497,095	58.97%	13.53%	
	Benefits	Employee Benefits	614BEN	\$38,685,258	16.78%	\$45,852,478	17.97%	18.53%	
		Termination Benef..	615TRB	\$180,545	0.08%	\$182,000	0.07%	0.81%	
Termination Pay		615TRP	\$1,808,757	0.78%	\$1,563,921	0.61%	-13.54%		
Subcategory Total			\$40,674,560	17.65%	\$47,598,399	18.65%	17.02%		
Category Total			\$173,239,038	75.16%	\$198,095,494	77.63%	14.35%		
Operating Expenses	Operating Expenses	Communications	623COM	\$977,836	0.42%	\$1,218,996	0.48%	24.66%	
		Contracted Services	621SRV	\$11,601,544	5.03%	\$13,302,180	5.21%	14.66%	
		Cost of Goods Sold	629CGS	\$0	0.00%				
		Other	628OTH	(\$9,518,658)	-4.13%	(\$9,673,709)	-3.79%	1.63%	
		Rent	625RNT	\$4,272,855	1.85%	\$4,418,795	1.73%	3.42%	
		Repairs & Mainten..	627MNT	\$12,560,260	5.45%	\$13,598,465	5.33%	8.27%	
		Sponsored Progra..	690IDC	\$0	0.00%				
		Supplies	622SUP	\$8,136,827	3.53%	\$8,698,818	3.41%	6.91%	
		Travel	624TRV	\$1,014,901	0.44%	\$1,628,571	0.64%	60.47%	
		Utilities	626UTL	\$3,691,923	1.60%	\$3,971,786	1.56%	7.58%	
		Waivers & Scholar..	628WAV	\$1,924,139	0.83%	\$2,454,259	0.96%	27.55%	
Subcategory Total			\$34,661,627	15.04%	\$39,618,161	15.52%	14.30%		
Category Total			\$34,661,627	15.04%	\$39,618,161	15.52%	14.30%		
Capital and Transfers	Capital	Capital Building	643CBL	\$231,000	0.10%				
		Capital Equipment	631CEQ	\$1,954,591	0.85%	\$1,436,304	0.56%	-26.52%	
		Capital Land	641CLN						
		Debt Service	650DBT	\$264,061	0.11%	\$269,360	0.11%	2.01%	
	Subcategory Total			\$2,449,652	1.06%	\$1,705,665	0.67%	-30.37%	
Transfers	NonMandatory Tra..	688NXF	\$20,137,972	8.74%	\$15,773,473	6.18%	-21.67%		
Subcategory Total			\$20,137,972	8.74%	\$15,773,473	6.18%	-21.67%		
Category Total			\$22,587,625	9.80%	\$17,479,138	6.85%	-22.62%		
Total Expenses			\$230,488,290	100.00%	\$255,192,794	100.00%	10.72%		

FY Comparisons:
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 Next FY

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

Fiscal Year
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Period
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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	\$63,835,208	52.08%	\$71,680,264	52.44%	12.29%	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-Bozeman Fund All Org All Account All Program 01 Instruction Activity All Location All Fund Type All Account Type All	
		Contract Administrat..	611ADM	\$164,310	0.13%	\$170,255	0.12%	3.62%		
		Classified	611CLS	\$7,507,529	6.12%	\$8,681,501	6.35%	15.64%		
		Graduate Assistan..	611GST	\$7,575,426	6.18%	\$8,394,754	6.14%	10.82%		
		Contract Professio..	611PRF	\$2,462,879	2.01%	\$2,737,565	2.00%	11.15%		
		Other Salaries	612OTS	\$950,346	0.78%	\$976,742	0.71%	2.78%		
		Other Compensati..	6130TC	\$136,110	0.11%	\$153,560	0.11%	12.82%		
		Subcategory Total		\$82,631,808	67.41%	\$92,794,640	67.88%	12.30%		
		Benefits	Employee Benefits	614BEN	\$22,536,261	18.38%	\$26,144,898	19.13%		16.01%
			Termination Benef..	615TRB	\$120,749	0.10%	\$122,000	0.09%		1.04%
	Termination Pay		615TRP	\$1,064,439	0.87%	\$1,006,189	0.74%	-5.47%		
		Subcategory Total		\$23,721,448	19.35%	\$27,273,087	19.95%	14.97%		
	Category Total		\$106,353,256	86.76%	\$120,067,727	87.84%	12.90%			
Operating Expenses	Operating Expenses	Communications	623COM	\$366,811	0.30%	\$407,280	0.30%	11.03%		
		Contracted Services	621SRV	\$1,675,442	1.37%	\$1,995,891	1.46%	19.13%		
		Other	6280TH	\$670,223	0.55%	\$766,624	0.56%	14.38%		
		Rent	625RNT	\$259,502	0.21%	\$291,188	0.21%	12.21%		
		Repairs & Mainten..	627MNT	\$1,466,722	1.20%	\$1,558,668	1.14%	6.27%		
		Sponsored Progra..	690IDC	\$0	0.00%					
		Supplies	622SUP	\$1,593,918	1.30%	\$1,890,936	1.38%	18.63%		
		Travel	624TRV	\$809,711	0.66%	\$1,128,151	0.83%	39.33%		
		Utilities	626UTL	\$2,733	0.00%	\$4,569	0.00%	67.18%		
		Waivers & Scholar..	628WAV	\$136,745	0.11%	\$134,429	0.10%	-1.69%		
	Subcategory Total		\$6,981,807	5.70%	\$8,177,736	5.98%	17.13%			
	Category Total		\$6,981,807	5.70%	\$8,177,736	5.98%	17.13%			
Capital and Transfers	Capital	Capital Equipment	631CEQ	\$210,687	0.17%	\$265,754	0.19%	26.14%		
		Capital Land	641CLN							
		Debt Service	650DBT	\$6,696	0.01%	\$6,810	0.00%	1.71%		
		Subcategory Total		\$217,383	0.18%	\$272,564	0.20%	25.38%		
	Transfers	NonMandatory Tra..	688NXF	\$9,029,525	7.37%	\$8,175,959	5.98%	-9.45%		
	Subcategory Total		\$9,029,525	7.37%	\$8,175,959	5.98%	-9.45%			
	Category Total		\$9,246,908	7.54%	\$8,448,524	6.18%	-8.63%			
Total Expenses				\$122,581,970	100.00%	\$136,693,987	100.00%	11.51%		

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-Bozeman

Fiscal Year
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Period
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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	\$350,367	21.89%	\$409,429	28.92%	16.86%	Net/Gross Tuition Net	
		Contract Administrat..	611ADM	\$2,860	0.18%	\$5,000	0.35%	74.81%		
		Classified	611CLS	\$37,596	2.35%	\$45,000	3.18%	19.69%		
		Graduate Assistan..	611GST	\$1,381	0.09%	\$1,500	0.11%	8.62%		
		Contract Professio..	611PRF	\$322,919	20.18%	\$378,494	26.74%	17.21%		
		Other Salaries	612OTS	\$314	0.02%					
		Other Compensati..	613OTC	\$240	0.01%					
	Subcategory Total			\$715,678	44.72%	\$839,423	59.30%	17.29%		Chart of Accounts
	Benefits	Employee Benefits	614BEN	\$186,529	11.66%	\$231,342	16.34%	24.02%		<input checked="" type="checkbox"/> MSU
		Termination Pay	615TRP	\$23,336	1.46%	\$25,425	1.80%	8.95%		<input checked="" type="checkbox"/> UM
Subcategory Total			\$209,865	13.11%	\$256,767	18.14%	22.35%	Ed Units or Agencies		
Category Total			\$925,543	57.83%	\$1,096,190	77.44%	18.44%	<input checked="" type="checkbox"/> Agencies		
Operating Expenses	Operating Expenses	Communications	623COM						<input checked="" type="checkbox"/> Ed Units	
		Contracted Services	621SRV	\$13,679	0.85%	\$15,000	1.06%	9.66%	Reporting Units MSU-Bozeman	
		Other	628OTH	\$466	0.03%	\$59	0.00%	-87.34%		
		Repairs & Mainten..	627MNT	\$12,574	0.79%	\$15,000	1.06%	19.30%		
		Supplies	622SUP	\$16,676	1.04%	\$20,000	1.41%	19.93%		
		Travel	624TRV	\$2,155	0.13%	\$4,000	0.28%	85.65%		
		Waivers & Scholar..	628WAV	\$60,000	3.75%	\$60,250	4.26%	0.42%		
	Subcategory Total			\$105,548	6.60%	\$114,309	8.08%	8.30%		Fund All
Category Total			\$105,548	6.60%	\$114,309	8.08%	8.30%	Org All		
Capital and Transfers	Capital	Capital Equipment	631CEQ	\$168,613	10.54%	\$100,000	7.06%	-40.69%	Account All	
		Subcategory Total			\$168,613	10.54%	\$100,000	7.06%	-40.69%	Program 02 Organized Research
	Transfers	NonMandatory Tra..	688NXF	\$400,632	25.03%	\$105,000	7.42%	-73.79%	Activity All	
		Subcategory Total			\$400,632	25.03%	\$105,000	7.42%	-73.79%	Location All
Category Total			\$569,246	35.57%	\$205,000	14.48%	-63.99%	Fund Type All		
Total Expenses				\$1,600,337	100.00%	\$1,415,499	100.00%	-11.55%	Account Type All	

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

Montana University System
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Fiscal Year
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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	\$18,158	0.72%	\$9,535	0.35%	-47.49%	Net/Gross Tuition Net
		Contract Administrat..	611ADM	\$103,076	4.11%	\$105,774	3.90%	2.62%	
		Classified	611CLS	\$875,249	34.93%	\$952,507	35.13%	8.83%	
		Graduate Assistan..	611GST	\$17,755	0.71%	\$18,000	0.66%	1.38%	
		Contract Professio..	611PRF	\$769,924	30.73%	\$839,462	30.96%	9.03%	
		Other Salaries	612OTS	\$31,643	1.26%	\$20,000	0.74%	-36.79%	
		Other Compensati..	613OTC	\$3,310	0.13%				
		Subcategory Total			\$1,819,114	72.61%	\$1,945,278	71.75%	
Benefits		Employee Benefits	614BEN	\$624,722	24.93%	\$734,233	27.08%	17.53%	Ed Units or Agencies <input checked="" type="checkbox"/> Agencies <input checked="" type="checkbox"/> Ed Units
		Termination Pay	615TRP	\$26,234	1.05%	\$6,512	0.24%	-75.18%	
		Subcategory Total		\$650,956	25.98%	\$740,745	27.32%	13.79%	
Category Total			\$2,470,070	98.59%	\$2,686,022	99.07%	8.74%	Reporting Units MSU-Bozeman	
Operating Expenses	Operating Expenses	Communications	623COM	\$4,097	0.16%	\$9,250	0.34%	125.78%	Fund All
		Contracted Services	621SRV	\$1,501	0.06%	\$1,500	0.06%	-0.07%	
		Other	628OTH	\$2,624	0.10%	\$2,255	0.08%	-14.06%	
		Rent	625RNT	\$3,215	0.13%	\$3,350	0.12%	4.21%	
		Repairs & Mainten..	627MNT	\$4,944	0.20%	\$3,893	0.14%	-21.25%	
		Supplies	622SUP	\$18,439	0.74%	\$5,000	0.18%	-72.88%	
		Travel	624TRV	\$526	0.02%				
		Utilities	626UTL						
Subcategory Total			\$35,345	1.41%	\$25,248	0.93%	-28.57%	Org Multiple values	
Category Total			\$35,345	1.41%	\$25,248	0.93%	-28.57%	Account All	
Total Expenses				\$2,505,415	100.00%	\$2,711,271	100.00%	8.22%	Program 03 Public Service

Net/Gross Tuition Net

Chart of Accounts
 MSU
 UM

Ed Units or Agencies
 Agencies
 Ed Units

Reporting Units
MSU-Bozeman

Fund
All

Org
Multiple values

Account
All

Program
03 Public Service

Activity
All

Location
All

Fund Type
All

Account Type
All

FY Comparisons:
 Selected FY Actual to Current Budget
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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	\$2,529,556	8.31%	\$3,000,939	8.91%	18.64%	Net/Gross Tuition Net	
		Contract Administrat..	611ADM	\$2,248,982	7.39%	\$2,271,191	6.74%	0.99%		
		Classified	611CLS	\$5,608,572	18.42%	\$6,536,183	19.41%	16.54%		
		Graduate Assistan..	611GST	\$139,636	0.46%	\$151,760	0.45%	8.68%		
		Contract Professio..	611PRF	\$3,057,680	10.04%	\$3,437,700	10.21%	12.43%		
		Other Salaries	612OTS	\$357,148	1.17%	\$372,873	1.11%	4.40%		
		Other Compensati..	613OTC	\$105,950	0.35%	\$113,502	0.34%	7.13%		
	Subcategory Total			\$14,047,524	46.15%	\$15,884,147	47.17%	13.07%		Chart of Accounts
	Benefits	Employee Benefits	614BEN	\$4,343,738	14.27%	\$5,173,230	15.36%	19.10%		<input checked="" type="checkbox"/> MSU
		Termination Benef..	615TRB			\$0	0.00%			<input checked="" type="checkbox"/> UM
Termination Pay		615TRP	\$165,444	0.54%	\$179,529	0.53%	8.51%	Ed Units or Agencies		
Subcategory Total			\$4,509,182	14.81%	\$5,352,759	15.90%	18.71%	<input checked="" type="checkbox"/> Agencies		
Category Total			\$18,556,706	60.96%	\$21,236,906	63.07%	14.44%	<input checked="" type="checkbox"/> Ed Units		
Operating Expenses	Operating Expenses	Communications	623COM	\$97,983	0.32%	\$174,244	0.52%	77.83%	Reporting Units	
		Contracted Services	621SRV	\$831,757	2.73%	\$917,234	2.72%	10.28%	MSU-Bozeman	
		Other	628OTH	\$423,352	1.39%	\$435,566	1.29%	2.89%	Fund	
		Rent	625RNT	\$100,145	0.33%	\$117,135	0.35%	16.96%	All	
		Repairs & Mainten..	627MNT	\$2,512,966	8.26%	\$2,604,986	7.74%	3.66%	Org	
		Sponsored Progra..	690IDC	\$0	0.00%				All	
		Supplies	622SUP	\$5,643,897	18.54%	\$5,819,254	17.28%	3.11%	Account	
		Travel	624TRV	\$89,568	0.29%	\$204,102	0.61%	127.87%	All	
		Utilities	626UTL	\$10,907	0.04%	\$12,200	0.04%	11.85%	Program	
		Waivers & Scholar..	628WAV	\$328,298	1.08%	\$332,050	0.99%	1.14%	04 Academic Support	
Subcategory Total			\$10,038,873	32.98%	\$10,616,771	31.53%	5.76%	Activity		
Category Total			\$10,038,873	32.98%	\$10,616,771	31.53%	5.76%	All		
Capital and Transfers	Capital	Capital Equipment	631CEQ	\$821,748	2.70%	\$765,550	2.27%	-6.84%	Location	
		Capital Land	641CLN						All	
	Subcategory Total			\$821,748	2.70%	\$765,550	2.27%	-6.84%	Fund Type	
	Transfers	NonMandatory Tra..	688NXF	\$1,023,637	3.36%	\$1,054,000	3.13%	2.97%	All	
Subcategory Total			\$1,023,637	3.36%	\$1,054,000	3.13%	2.97%	Account Type		
Category Total			\$1,845,386	6.06%	\$1,819,550	5.40%	-1.40%	All		
Total Expenses				\$30,440,965	100.00%	\$33,673,227	100.00%	10.62%		

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-Bozeman

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	\$74,849	0.34%	\$80,306	0.33%	7.29%	Net/Gross Tuition Net	
		Contract Administrat..	611ADM	\$526,540	2.40%	\$530,360	2.20%	0.73%		
		Classified	611CLS	\$5,048,321	23.06%	\$6,511,669	26.96%	28.99%		
		Graduate Assistan..	611GST	\$44,697	0.20%	\$55,441	0.23%	24.04%		
		Contract Professio..	611PRF	\$5,582,500	25.50%	\$5,955,671	24.66%	6.68%		
		Other Salaries	612OTS	\$420,503	1.92%	\$454,049	1.88%	7.98%		
		Other Compensati..	613OTC	\$34,003	0.16%	\$40,529	0.17%	19.19%		
	Subcategory Total				\$11,731,413	53.58%	\$13,628,024	56.43%		16.17%
	Benefits	Employee Benefits	614BEN	\$4,003,363	18.29%	\$4,763,002	19.72%	18.98%		Ed Units or Agencies
		Termination Benef..	615TRB	\$59,796	0.27%	\$60,000	0.25%	0.34%		
Termination Pay		615TRP	\$279,528	1.28%	\$61,575	0.25%	-77.97%			
Subcategory Total				\$4,342,687	19.84%	\$4,884,577	20.23%	12.48%		
Category Total				\$16,074,100	73.42%	\$18,512,602	76.66%	15.17%		
Operating Expenses	Operating Expenses	Communications	623COM	\$136,221	0.62%	\$146,741	0.61%	7.72%	Reporting Units MSU-Bozeman	
		Contracted Services	621SRV	\$3,867,769	17.67%	\$4,008,032	16.60%	3.63%		
		Other	6280TH	\$272,241	1.24%	\$125,382	0.52%	-53.94%		
		Rent	625RNT	\$15,054	0.07%	\$17,485	0.07%	16.15%		
		Repairs & Mainten..	627MNT	\$22,678	0.10%	\$28,430	0.12%	25.36%		
		Supplies	622SUP	\$94,980	0.43%	\$110,689	0.46%	16.54%		
		Travel	624TRV	\$41,661	0.19%	\$90,093	0.37%	116.25%		
		Waivers & Scholar..	628WAV	\$98,190	0.45%	\$102,548	0.42%	4.44%		
Subcategory Total				\$4,548,794	20.78%	\$4,629,400	19.17%	1.77%		
Category Total				\$4,548,794	20.78%	\$4,629,400	19.17%	1.77%		
Capital and Transfers	Capital	Capital Equipment	631CEQ	\$0	0.00%	\$5,000	0.02%		Fund All	
		Debt Service	650DBT	\$2,248	0.01%	\$2,397	0.01%	6.67%		
	Subcategory Total				\$2,248	0.01%	\$7,397	0.03%		229.13%
Transfers	NonMandatory Tra..	688NXF	\$1,268,677	5.79%	\$1,000,000	4.14%	-21.18%	Org All		
	Subcategory Total				\$1,268,677	5.79%	\$1,000,000		4.14%	-21.18%
Category Total				\$1,270,924	5.80%	\$1,007,397	4.17%	-20.74%		
Total Expenses				\$21,893,818	100.00%	\$24,149,399	100.00%	10.30%	Account Type All	

Chart of Accounts
 MSU
 UM

Ed Units or Agencies
 Agencies
 Ed Units

Reporting Units
MSU-Bozeman

Fund
All

Org
All

Account
All

Program
05 Student Services

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-Bozeman

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	\$3,816	0.02%	\$4,000	0.02%	4.82%	Net/Gross Tuition Net	
		Contract Administrat..	611ADM	\$2,131,550	9.59%	\$2,218,035	9.32%	4.06%		
		Classified	611CLS	\$7,433,613	33.44%	\$8,798,257	36.98%	18.36%		
		Graduate Assistan..	611GST	\$4,915	0.02%	\$13,641	0.06%	177.54%		
		Contract Professio..	611PRF	\$4,530,648	20.38%	\$4,970,533	20.89%	9.71%		
		Other Salaries	612OTS	\$71,424	0.32%	\$113,671	0.48%	59.15%		
		Other Compensati..	6130TC	\$100,505	0.45%	\$109,724	0.46%	9.17%		
	Subcategory Total			\$14,276,472	64.21%	\$16,227,861	68.21%	13.67%		Chart of Accounts
	Benefits	Employee Benefits	614BEN	\$4,461,428	20.07%	\$5,374,534	22.59%	20.47%		Ed Units or Agencies
		Termination Pay	615TRP	\$171,409	0.77%	\$194,010	0.82%	13.19%		Agencies
Subcategory Total			\$4,632,837	20.84%	\$5,568,544	23.41%	20.20%	Ed Units		
Category Total			\$18,909,309	85.05%	\$21,796,405	91.62%	15.27%	Reporting Units MSU-Bozeman		
Operating Expenses	Operating Expenses	Communications	623COM	\$303,061	1.36%	\$387,890	1.63%	27.99%	Fund All	
		Contracted Services	621SRV	\$2,142,467	9.64%	\$3,171,034	13.33%	48.01%	Org All	
		Other	6280TH	(\$5,364,372)	-24.13%	(\$5,315,143)	-22.34%	-0.92%	Account All	
		Rent	625RNT	\$242,412	1.09%	\$328,795	1.38%	35.63%	Program 06 Institutional Support	
		Repairs & Mainten..	627MNT	\$1,331,135	5.99%	\$1,619,827	6.81%	21.69%	Activity All	
		Supplies	622SUP	\$282,269	1.27%	\$299,338	1.26%	6.05%	Location All	
		Travel	624TRV	\$41,050	0.18%	\$53,780	0.23%	31.01%	Fund Type All	
		Waivers & Scholar..	628WAV	\$13,500	0.06%	\$16,500	0.07%	22.22%	Account Type All	
		Subcategory Total			(\$1,008,477)	-4.54%	\$562,021	2.36%	-155.73%	
Category Total			(\$1,008,477)	-4.54%	\$562,021	2.36%	-155.73%			
Capital and Transfers	Capital	Capital Equipment	631CEQ	\$668,552	3.01%	\$300,000	1.26%	-55.13%		
		Debt Service	650DBT	\$4,874	0.02%	\$5,400	0.02%	10.79%		
	Subcategory Total			\$673,426	3.03%	\$305,400	1.28%	-54.65%		
Transfers	NonMandatory Tra..	688NXF	\$3,658,501	16.46%	\$1,127,017	4.74%	-69.19%			
	Subcategory Total			\$3,658,501	16.46%	\$1,127,017	4.74%	-69.19%		
Category Total			\$4,331,927	19.48%	\$1,432,417	6.02%	-66.93%			
Total Expenses				\$22,232,759	100.00%	\$23,790,844	100.00%	7.01%		

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

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

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 Administrat..	611ADM	\$165,635	0.59%	\$167,792	0.54%	1.30%	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-Bozeman Fund All Org All Account All Program 07 Operation & Mainte.. Activity All Location All Fund Type All Account Type All	
		Classified	611CLS	\$5,780,532	20.68%	\$7,131,394	23.04%	23.37%		
		Contract Professio..	611PRF	\$1,046,435	3.74%	\$1,199,214	3.87%	14.60%		
		Other Salaries	612OTS	\$246,020	0.88%	\$563,872	1.82%	129.20%		
		Other Compensati..	613OTC	\$103,849	0.37%	\$115,450	0.37%	11.17%		
	Subcategory Total				\$7,342,470	26.27%	\$9,177,722	29.65%		25.00%
	Benefits	Employee Benefits	614BEN	\$2,529,218	9.05%	\$3,431,239	11.09%	35.66%		
		Termination Pay	615TRP	\$78,367	0.28%	\$90,681	0.29%	15.71%		
		Subcategory Total			\$2,607,585	9.33%	\$3,521,920	11.38%		35.06%
	Category Total				\$9,950,055	35.61%	\$12,699,642	41.03%		27.63%
Operating Expenses	Operating Expenses	Communications	623COM	\$69,663	0.25%	\$93,592	0.30%	34.35%		
		Contracted Services	621SRV	\$3,068,930	10.98%	\$3,193,489	10.32%	4.06%		
		Cost of Goods Sold	629CGS	\$0	0.00%					
		Other	628OTH	(\$5,523,191)	-19.76%	(\$5,688,452)	-18.38%	2.99%		
		Rent	625RNT	\$3,652,527	13.07%	\$3,660,842	11.83%	0.23%		
		Repairs & Mainten..	627MNT	\$7,209,242	25.80%	\$7,767,661	25.10%	7.75%		
		Supplies	622SUP	\$486,647	1.74%	\$553,600	1.79%	13.76%		
		Travel	624TRV	\$30,230	0.11%	\$148,445	0.48%	391.05%		
		Utilities	626UTL	\$3,678,283	13.16%	\$3,955,017	12.78%	7.52%		
		Subcategory Total			\$12,672,331	45.35%	\$13,684,194	44.21%	7.98%	
Category Total				\$12,672,331	45.35%	\$13,684,194	44.21%	7.98%		
Capital and Transfers	Capital	Capital Building	643CBL	\$231,000	0.83%					
		Capital Equipment	631CEQ	\$84,990	0.30%	\$0	0.00%	-100.00%		
		Debt Service	650DBT	\$250,244	0.90%	\$254,753	0.82%	1.80%		
	Subcategory Total			\$566,234	2.03%	\$254,753	0.82%	-55.01%		
	Transfers	NonMandatory Tra..	688NXF	\$4,757,000	17.02%	\$4,311,497	13.93%	-9.37%		
Subcategory Total			\$4,757,000	17.02%	\$4,311,497	13.93%	-9.37%			
Category Total				\$5,323,234	19.05%	\$4,566,250	14.75%	-14.22%		
Total Expenses				\$27,945,620	100.00%	\$30,950,086	100.00%	10.75%		

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-Bozeman

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	Benefits	Employee Benefits	614BEN	\$0	0.00%				Net/Gross Tuition Net
		Subcategory Total		\$0	0.00%				Chart of Accounts <input checked="" type="checkbox"/> MSU <input checked="" type="checkbox"/> UM
		Category Total		\$0	0.00%				Ed Units or Agencies <input checked="" type="checkbox"/> Agencies <input checked="" type="checkbox"/> Ed Units
Operating Expenses	Operating Expenses	Waivers & Scholarships	628WAV	\$1,287,406	100.00%	\$1,808,482	100.00%	40.47%	Reporting Units MSU-Bozeman
		Subcategory Total		\$1,287,406	100.00%	\$1,808,482	100.00%	40.47%	Fund All
		Category Total		\$1,287,406	100.00%	\$1,808,482	100.00%	40.47%	Org All
		Total Expenses		\$1,287,406	100.00%	\$1,808,482	100.00%	40.47%	Account All
									Program 08 Scholarships & Fello..
									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-Bozeman

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	Communications	623COM	\$2,934	1.96%				Net/Gross Tuition Net
		Contracted Services	621SRV	\$3,457	2.30%				Chart of Accounts <input checked="" type="checkbox"/> MSU <input checked="" type="checkbox"/> UM
		Other	628OTH	\$473	0.32%				Ed Units or Agencies <input checked="" type="checkbox"/> Agencies <input checked="" type="checkbox"/> Ed Units
		Rent	625RNT	\$121,096	80.73%	\$150,000	100.00%	23.87%	Reporting Units MSU-Bozeman
		Repairs & Maintenance	627MNT	\$909	0.61%				Fund All
		Supplies	622SUP	\$21,131	14.09%				Org 41KU12 Public Broadca..
		Subcategory Total				\$150,000	100.00%	\$150,000	100.00%
Category Total				\$150,000	100.00%	\$150,000	100.00%	0.00%	Program 03 Public Service
Total Expenses				\$150,000	100.00%	\$150,000	100.00%	0.00%	Activity All
									Location All
									Fund Type All
									Account Type All

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

Fiscal Year
 2023

Chart of Accounts
 MSU
 UM

Program	2019	2020	2021	2022	2023 Budgeted	
Instruction	\$113,039,930	\$113,841,913	\$122,083,701	\$122,581,970	\$136,693,987	Ed Units or Agencies All
Organized Research	\$1,078,685	\$1,094,997	\$1,069,195	\$1,600,337	\$1,415,499	
Public Service	\$2,760,591	\$2,622,361	\$2,652,837	\$2,655,415	\$2,861,271	Reporting Unit MSU-Bozeman
Academic Support	\$28,972,628	\$27,161,072	\$31,036,192	\$30,440,965	\$33,673,227	
Student Services	\$19,135,412	\$19,316,354	\$22,046,329	\$21,893,818	\$24,149,399	Program All
Institutional Support	\$19,757,780	\$18,480,073	\$23,291,151	\$22,232,759	\$23,790,844	
Operation & Maintenance of Plant	\$24,966,723	\$25,352,989	\$28,719,191	\$27,945,620	\$30,950,086	Fund All
Scholarships & Fellowships	\$2,767,631	\$1,394,199	\$1,264,282	\$1,287,406	\$1,808,482	
Grand Total	\$212,479,380	\$209,263,959	\$232,162,877	\$230,638,290	\$255,342,794	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
Discounts	Non resident Graduate	\$1,603,486	3.88%	\$1,566,728	3.42%	-2.29%
	Non resident Undergraduate*	\$28,289,598	68.40%	\$31,340,041	68.48%	10.78%
	Total	\$29,893,084	72.28%	\$32,906,769	71.90%	10.08%
Scholarships & Grants	MT Senior Citizen Waiver	\$41,259	0.10%	\$42,496	0.09%	3.00%
	Resident Graduate**	\$982,056	2.37%	\$1,025,819	2.24%	4.46%
	Resident Undergraduate	\$427,142	1.03%	\$458,067	1.00%	7.24%
	Total	\$1,450,457	3.51%	\$1,526,382	3.34%	5.23%
Waivers	American Indian Waiver	\$961,324	2.32%	\$1,000,733	2.19%	4.10%
	Community College Honor Scholarship	\$39,581	0.10%	\$41,560	0.09%	5.00%
	Dependent Waiver	\$331,848	0.80%	\$343,987	0.75%	3.66%
	Employee Waiver	\$463,587	1.12%	\$485,578	1.06%	4.74%
	Federal Yellow Ribbon Program	\$24,645	0.06%			
	Honorably Discharged Veteran Waivr	\$22,853	0.06%	\$23,996	0.05%	5.00%
	MUS High School Honors	\$2,702,596	6.53%	\$2,840,694	6.21%	5.11%
	Total	\$4,546,434	10.99%	\$4,736,548	10.35%	4.18%
Athletic Scholarships	Non resident Athlete	\$3,190,701	7.72%	\$3,618,118	7.91%	13.40%
	Resident Athlete	\$351,730	0.85%	\$525,327	1.15%	49.36%
	Total	\$3,542,431	8.57%	\$4,143,445	9.05%	16.97%
Cash Scholarships	Scholarships & Fellowships	\$1,924,139	4.65%	\$2,454,259	5.36%	27.55%
	Total	\$1,924,139	4.65%	\$2,454,259	5.36%	27.55%
Other***	Misc Scholarships			\$0	0.00%	
	Total			\$0	0.00%	
Grand Total		\$41,356,545	100.00%	\$45,767,403	100.00%	10.67%

FY Comparison
 Next FY

Chart of Accounts
 MSU
 UM

Ed Units or Agencies
 Ed Units

Reporting Units
 MSU-Bozeman

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-Bozeman
Budget for Auxiliary
FY23

Fund Type Auxiliary	Fiscal Year 23	Chart of Accounts All	Ed Unit or Agencies All	Reporting Unit MSU-Bozeman	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
Fiscal Shared Svcs	(\$28,483)			\$0	\$363,369	(\$363,369)		\$0	\$28,483	\$0
Health Services	\$3,143,709	\$8,452,050		\$8,452,050	\$6,508,135	\$1,943,547		\$8,451,682	\$572,628	\$3,716,705
HR Shared Svcs	(\$5,622)			\$0	\$122,232	(\$122,232)		\$0	\$5,622	\$0
IT Shared Svcs	(\$23,529)			\$0	\$137,810	(\$137,810)		\$0	\$23,529	\$0
Other Auxiliary Non Pledg..	\$3,416,343	\$10,353,012	\$672,863	\$11,025,876	\$5,779,341	\$4,106,334	\$916,363	\$10,802,038	\$220,727	\$3,860,908
Other Auxiliary Pledged	\$298,716	\$375,500		\$375,500		\$93,000	\$125,000	\$218,000		\$456,216
Parking	\$178,429	\$10,000	\$3,685,000	\$3,695,000	\$645,239	\$1,433,387	\$1,615,000	\$3,693,626	\$76,558	\$256,361
Student Housing & Dining	\$9,060,956	\$62,383,741		\$62,383,741	\$22,791,512	\$17,445,747	\$19,780,000	\$60,017,259	\$1,045,192	\$12,472,629
Student Union	\$1,101,578	\$1,577,566	\$1,068,643	\$2,646,209	\$1,483,836	\$972,385	\$150,000	\$2,606,221	\$93,740	\$1,235,306
Grand Total	\$17,142,097	\$83,151,869	\$5,426,506	\$88,578,375	\$37,831,475	\$25,370,989	\$22,586,363	\$85,788,827	\$2,066,479	\$21,998,125

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

Fund Type Auxiliary	Fiscal Year 22	Chart of Accounts All	Ed Unit or Agencies All	Reporting Unit MSU-Bozeman	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
Fiscal Shared Svcs	(\$27,802)			\$0	\$351,590	(\$350,909)		\$681	\$28,483	\$0
Health Services	\$3,152,385	\$7,982,714		\$7,982,714	\$6,022,592	\$1,968,797		\$7,991,389	\$572,628	\$3,716,338
HR Shared Svcs	(\$13,890)			\$0	\$142,466	(\$150,733)		(\$8,267)	\$5,622	\$0
IT Shared Svcs	(\$22,423)			\$0	\$133,122	(\$132,016)		\$1,106	\$23,529	\$0
Other Auxiliary Non Pledg..	\$3,909,732	\$8,369,512	\$611,120	\$8,980,632	\$4,272,779	\$4,051,649	\$1,149,593	\$9,474,020	\$220,727	\$3,637,071
Other Auxiliary Pledged	\$197,521	\$331,337	\$0	\$331,337		\$128,619	\$101,524	\$230,143		\$298,716
Parking	\$214,755	\$26,362	\$4,173,538	\$4,199,900	\$777,572	\$1,442,789	\$2,015,865	\$4,236,226	\$76,558	\$254,987
Student Housing & Dining	\$6,117,955	\$52,779,816	\$222,685	\$53,002,500	\$15,793,807	\$17,810,344	\$16,455,349	\$50,059,500	\$1,045,192	\$10,106,148
Student Union	\$891,858	\$1,578,211	\$1,106,458	\$2,684,669	\$1,058,788	\$866,161	\$550,000	\$2,474,949	\$93,740	\$1,195,318
Grand Total	\$14,420,092	\$71,067,952	\$6,113,801	\$77,181,752	\$28,552,716	\$25,634,700	\$20,272,330	\$74,459,747	\$2,066,479	\$19,208,577

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

Fund Type Designated	Fiscal Year 23	Chart of Accounts All	Ed Unit or Agencies All	Reporting Unit MSU-Bozeman	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	\$2,969,375	\$4,042,929	\$1,450,919	\$5,493,848	\$1,912,666	\$1,066,244	\$1,755,969	\$4,734,880	\$122,926	\$3,851,270
Athletics	\$2,028,884	\$5,784,500	\$5,065,000	\$10,849,500	\$1,435,374	\$8,279,648	\$255,900	\$9,970,922	\$29,790	\$2,937,252
Campus Sales & Services	\$1,605,232	\$15,140,653		\$15,140,653	\$9,661,279	\$4,887,963	\$626,409	\$15,175,651	\$529,618	\$2,099,852
Continuing Education	\$1,813,802	\$374,500	\$6,360	\$380,860	\$90,540	\$154,868	\$123,100	\$368,508	\$382	\$1,826,536
Designated Gifts	\$769,716	\$178,679		\$178,679	\$100	\$177,483		\$177,583	\$1,803	\$772,616
Designated Scholarships	\$2,687,129	\$150,000	\$779,911	\$929,911		\$429,911	\$1,000,000	\$1,429,911		\$2,187,129
F&A Sponsored Programs	\$11,293,046	\$28,300,565	\$5,257,991	\$33,558,556	\$6,006,544	\$13,665,757	\$10,727,546	\$30,399,846	\$326,609	\$14,778,364
Fees	\$3,360,985	\$2,201,810	\$159,500	\$2,361,310	\$564,961	\$2,096,857	\$18,000	\$2,679,818	\$8,716	\$3,051,193
General Designated	\$34,507,381	\$6,210,789	\$16,312,762	\$22,523,551	\$1,658,649	\$4,942,978	\$22,470,633	\$29,072,261	\$5,341,942	\$33,300,613
Instructional Fees	\$1,852,097	\$1,564,538		\$1,564,538	\$204,212	\$1,082,093	\$30,000	\$1,316,306	\$28,297	\$2,128,626
Sales & Services	\$16,544,598	\$23,610,569	\$2,153,898	\$25,764,467	\$6,726,158	\$16,517,279	\$1,548,079	\$24,791,516	\$631,773	\$18,149,322
Testing Service Agreemen..	\$450,937	\$645,000		\$645,000	\$292,711	\$64,733		\$357,444	\$29,697	\$768,190
Grand Total	\$79,883,182	\$88,204,532	\$31,186,341	\$119,390,873	\$28,553,194	\$53,365,815	\$38,555,636	\$120,474,645	\$7,051,553	\$85,850,963

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

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Designated	22	All	All	MSU-Bozeman	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	\$2,854,725	\$3,974,241	\$1,734,490	\$5,708,731	\$1,623,751	\$1,282,226	\$2,688,104	\$5,594,081	\$122,926	\$3,092,301
Athletics	\$1,402,527	\$7,460,357	\$5,210,130	\$12,670,486	\$1,567,816	\$10,441,128	\$35,184	\$12,044,128	\$29,790	\$2,058,674
Campus Sales & Services	\$2,129,826	\$12,673,597	\$89,638	\$12,763,235	\$7,223,765	\$5,476,064	\$588,000	\$13,287,829	\$529,618	\$2,134,850
Continuing Education	\$1,815,062	\$484,349	\$51,179	\$535,528	\$60,436	\$294,172	\$182,180	\$536,788	\$382	\$1,814,184
Designated Gifts	\$734,263	\$128,807	\$66,160	\$194,966	\$50,476	\$85,744	\$23,294	\$159,513	\$1,803	\$771,520
Designated Scholarships	\$2,669,299	\$567,122	\$201,924	\$769,046		\$751,217	\$0	\$751,217		\$2,687,129
F&A Sponsored Programs	\$8,254,785	\$27,143,587	\$247,354	\$27,390,942	\$5,758,911	\$13,102,355	\$5,491,415	\$24,352,681	\$326,609	\$11,619,655
Fees	\$2,221,638	\$2,460,654	\$41,850	\$2,502,504	\$407,629	\$819,869	\$135,658	\$1,363,156	\$8,716	\$3,369,702
General Designated	\$34,187,883	\$5,954,735	\$20,722,763	\$26,677,498	\$1,585,264	\$4,739,193	\$20,033,543	\$26,358,000	\$5,341,942	\$39,849,323
Instructional Fees	\$1,934,143	\$1,453,854	\$51,558	\$1,505,412	\$328,300	\$1,051,764	\$207,394	\$1,587,458	\$28,297	\$1,880,394
Sales & Services	\$15,544,627	\$22,704,925	\$2,065,099	\$24,770,024	\$6,448,857	\$15,836,940	\$1,484,256	\$23,770,052	\$631,773	\$17,176,371
Testing Service Agreemen..	\$478,995	\$649,578		\$649,578	\$379,582	\$273,054	\$25,000	\$677,636	\$29,697	\$480,634
Grand Total	\$74,227,772	\$85,655,805	\$30,482,146	\$116,137,951	\$25,434,788	\$54,153,726	\$30,894,027	\$110,482,541	\$7,051,553	\$86,934,735

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

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Endowments	23	All	All	MSU-Bozeman	Budget					
Reporting Fund	Beginning Balance	Revenue	Transfers In	Total Revenue	Comp & Benefits	Operating & Capital	Transfers Out	Total Expenses	Compensated Absences	Ending Fund Balance
Budget Endowments	\$0	\$1,530		\$1,530				\$0		\$1,530
Total MSU Endowments	\$8,440,091			\$0				\$0		\$8,440,091
Grand Total	\$8,440,091	\$1,530		\$1,530				\$0		\$8,441,621

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

Fund Type Endowments	Fiscal Year 22	Chart of Accounts All	Ed Unit or Agencies All	Reporting Unit MSU-Bozeman	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
Total MSU Endowments	\$8,432,595	\$7,496		\$7,496				\$0		\$8,440,091
Grand Total	\$8,432,595	\$7,496		\$7,496				\$0		\$8,440,091

Chart of Accounts: All
MSU-Bozeman
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-Bozeman	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 Loans	\$13,658,055	\$552,753		\$552,753		\$2,945,550	\$520,079	\$3,465,629		\$10,745,179
Institutional Loans	\$168,637			\$0				\$0		\$168,637
Grand Total	\$13,826,692	\$552,753		\$552,753		\$2,945,550	\$520,079	\$3,465,629		\$10,913,815

Chart of Accounts: All
MSU-Bozeman
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-Bozeman	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 Loans	\$16,450,841	\$529,965		\$529,965		\$2,824,113	\$498,638	\$3,322,751		\$13,658,055
Institutional Loans	\$168,166	\$471		\$471				\$0		\$168,637
Grand Total	\$16,619,007	\$530,436		\$530,436		\$2,824,113	\$498,638	\$3,322,751		\$13,826,692

Chart of Accounts: All
MSU-Bozeman
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-Bozeman	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	\$81,517,387	\$1,969,109	\$28,464,084	\$30,433,193		\$17,368,087	\$11,434,709	\$28,802,796	\$0	\$83,147,783
Retirement of Indebtedne..	\$26,737,417	\$23,387,687	\$16,777,669	\$40,165,356		\$18,593,372	\$19,089,957	\$37,683,329		\$29,219,444
Unexpended Plant	\$46,434,067	\$35,752,389	\$17,948,600	\$53,700,989	\$0	\$57,580,632	\$6,605,166	\$64,185,798	\$0	\$35,949,258
Grand Total	\$154,688,871	\$61,109,186	\$63,190,352	\$124,299,538	\$0	\$93,542,091	\$37,129,832	\$130,671,923	\$0	\$148,316,486

Chart of Accounts: All
MSU-Bozeman
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-Bozeman	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	\$57,020,195	\$2,584,727	\$49,287,063	\$51,871,790		\$15,599,619	\$11,774,979	\$27,374,599	\$0	\$81,517,387
Retirement of Indebtedne..	\$24,362,271	\$22,380,562	\$16,055,186	\$38,435,747		\$17,792,701	\$18,267,901	\$36,060,602		\$26,737,417
Unexpended Plant	\$8,622,424	\$58,658,400	\$3,407,922	\$62,066,322	\$43,646	\$19,469,853	\$4,741,180	\$24,254,679	\$0	\$46,434,067
Grand Total	\$90,004,891	\$83,623,689	\$68,750,170	\$152,373,859	\$43,646	\$52,862,173	\$34,784,061	\$87,689,879	\$0	\$154,688,871

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

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Restricted	23	All	All	MSU-Bozeman	Budget					
Reporting Fund	Beginning Balance	Revenue	Transfers In	Total Revenue	Comp & Benefits	Operating & Capital	Transfers Out	Total Expenses	Compensated Absences	Ending Fund Balance
Federal Grants (Non OSP)	\$1,294,907			\$0		\$0		\$0	\$0	\$1,294,907
Financial Aid Programs	\$18,363	\$24,750,851		\$24,750,851	\$793,526	\$23,781,495	\$77,704	\$24,652,724	\$11,480	\$127,970
Private Gifts & Scholarshi..	\$11,251,526	\$21,513,699	\$135,910	\$21,649,609	\$5,089,574	\$11,209,332	\$64,051	\$16,362,957	\$264,791	\$16,802,969
Restricted Sponsored Pro..	\$1,677,095	\$131,244,983	\$4,584,047	\$135,829,030	\$65,676,438	\$67,329,077	\$152,277	\$133,157,791	\$0	\$4,348,335
State Grants (Non OSP)	\$750			\$0				\$0		\$750
Grand Total	\$14,242,641	\$177,509,533	\$4,719,957	\$182,229,491	\$71,559,537	\$102,319,904	\$294,031	\$174,173,473	\$276,272	\$22,574,931

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

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Restricted	22	All	All	MSU-Bozeman	Actuals					
Reporting Fund	Beginning Balance	Revenue	Transfers In	Total Revenue	Comp & Benefits	Operating & Capital	Transfers Out	Total Expenses	Compensated Absences	Ending Fund Balance
Federal Grants (Non OSP)	\$1,737,706	\$20		\$20	(\$2,521)	\$437,162	\$8,179	\$442,819	\$0	\$1,294,907
Financial Aid Programs	\$44,015	\$28,855,236		\$28,855,236	\$760,811	\$28,045,577	\$74,500	\$28,880,888	\$11,480	\$29,843
Private Gifts & Scholarshi..	\$5,236,250	\$21,521,068	\$135,910	\$21,656,978	\$4,821,020	\$10,759,271	\$61,410	\$15,641,702	\$264,791	\$11,516,318
Restricted Sponsored Pro..	\$1,440,188	\$126,251,537	\$101,050	\$126,352,587	\$63,557,395	\$62,474,407	\$141,653	\$126,173,455	\$0	\$1,619,321
State Grants (Non OSP)	\$0	\$542,750		\$542,750		\$542,000		\$542,000		\$750
Grand Total	\$8,458,159	\$177,170,611	\$236,961	\$177,407,572	\$69,136,704	\$102,258,418	\$285,742	\$171,680,864	\$276,272	\$14,461,139

ALL FUNDS
FTE EMPLOYEE DATA

UNIT	Montana State University - Bozeman				
	ACTUAL 2022	PER- CENT	BUDGETED FY 2023	PER- CENT	INCR. (DECR.)
CURRENT UNRESTRICTED FUND:					
Contract Faculty (AY/FY)	782.10	41%	855.27	40%	9.36%
Contract Administrative	36.19	2%	39.32	2%	8.65%
Contract Professional	219.86	11%	222.21	10%	1.07%
Classified	571.22	30%	710.06	33%	24.31%
Graduate Teaching & Research Assistants (GTA & GRA)	198.61	10%	213.93	10%	7.71%
Part-Time and Other	105.77	6%	86.08	4%	-18.62%
TOTAL	1,913.75	100%	2,126.87	100%	11.14%
RESTRICTED:					
Contract Faculty (AY/FY)	75.30	8%	114.68	11%	52.30%
Contract Administrative	0.64	0%	0.00	0%	-100.00%
Contract Professional	344.07	37%	398.27	39%	15.75%
Classified	65.82	7%	70.97	7%	7.82%
Graduate Teaching & Research Assistants (GTA & GRA)	262.03	28%	317.19	31%	21.05%
Part-Time and Other	188.36	20%	120.98	12%	-35.77%
TOTAL	936.22	100%	1,022.09	100%	9.17%
DESIGNATED:					
Contract Faculty (AY/FY)	14.28	4%	18.28	4%	28.01%
Contract Administrative	0.82	0%	0.65	0%	-20.73%
Contract Professional	59.03	17%	65.06	15%	10.22%
Classified	131.45	39%	171.73	39%	30.64%
Graduate Teaching & Research Assistants (GTA & GRA)	30.12	9%	34.40	8%	14.21%
Part-Time and Other	103.01	30%	149.17	34%	44.81%
TOTAL	338.71	100%	439.29	100%	29.70%
AUXILIARY:					
Contract Administrative	0	0%	0	0%	0.00%
Contract Professional	47.45	10%	49.99	8%	5.35%
Classified	248.17	54%	365.98	61%	47.47%
Graduate Teaching & Research Assistants (GTA & GRA)	0	0%	0	0%	0.00%
Part-Time and Other	164.97	36%	184.32	31%	11.73%
TOTAL	460.59	100%	600.29	100%	30.33%
PLANT:					
Classified	-	0%	-	0%	0.00%
Part-Time and Other	-	0%	-	0%	0.00%
TOTAL	-	0%	-	0%	0.00%
TOTAL FTE:					
Contract Faculty (AY/FY)	871.68	24%	988.23	24%	13.37%
Contract Administrative	37.65	1%	39.97	1%	6.16%
Contract Professional	670.41	18%	735.53	18%	9.71%
Classified	1,016.66	28%	1,318.74	31%	29.71%
Graduate Teaching & Research Assistants (GTA & GRA)	490.76	13%	565.52	14%	15.23%
Part-Time and Other	562.11	15%	540.55	13%	-3.84%
TOTAL	3,649.27	100%	4,188.54	100%	14.78%

Comments

Throughout FY22, across all fund types, but more markedly in our designated Facilities and Auxiliary units, we struggled to fill positions. This has resulted in a lower than typical actual FTE. MSU will also experience growth in our Restricted Sponsored Program FTE as our grant receipts and expenditures continue to increase.

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

NAME				CODE	
Montana State University at Bozeman				51040	
DESCRIPTION	BOR POLICY 910.10 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	November 1999	March 2003	
2. Date Reserve Fund Established by Campus	FY 2000	FY 2005	FY2000	FY2003	
3. Fund Code (BANNER)	439980	433270	439700	439101/439102 439992	
4. Financial Summary					
Fund Balance - FYE 2021 (Actual)	1,569,610	12,556,516	11,397,453	8,605,114	
+ Revenues, Transfers In (Actual FY 22 YTD)	4,185	352,814	19,570,847	76,340	
- Expenditures, Transfers Out (Actual FY22 YTD)	-	(711,525)	(18,220,721)	(933,199)	
Fund Balance - FYE 2022 (Actual)	1,573,795	12,197,805	12,747,579	7,748,255	
+ Revenues, Transfers In (Projected FY23)	-	1,500,000	18,000,000	1,750,000	
- Expenditures, Transfers Out (Projected FY23)	-	(1,500,000)	(18,500,000)	(1,300,000)	
Fund Balance - FYE 2022 (Projected)	1,573,795	12,197,805	12,247,579	8,198,255	
5. Required Reports					
a. Is a long-term deferred maintenance and equipment/fixed asset plan on file with OCHE?			Yes		
b. Has the required annual business plan for FY22 been submitted and approved by OCHE?	n/a				
c. Has the required documentation for the FY23 transfers out of this reserve fund been submitted to OCHE?		Yes			

****NOTES****

FY22 Allowable Reserve Revolving Balance by BoR Policy 910.15 -- 5% of FY21 Revenues equals \$13,097,453

FY23 Allowable Reserve Revolving Balance by BoR Policy 910.15 -- 5% of FY22 Revenues equals \$13,523,911

A list of the FY23 projected transfers from the Scholarships/Stipends and Revolving Reserves has been provided to OCHE.

10 YEAR CAPITAL RENEWAL NEEDS - MSU Bozeman / MAES

Row Labels	Sum of Total Obligations	YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5	YEAR 6	YEAR 7	YEAR 8	YEAR 9	YEAR 10
Academic / Research	\$751,990,000	\$75,199,000	\$75,199,000	\$75,199,000	\$75,199,000	\$75,199,000	\$75,199,000	\$75,199,000	\$75,199,000	\$75,199,000	\$75,199,000
Administrative Systems											
Building	\$1,550,000	\$155,000	\$155,000	\$155,000	\$155,000	\$155,000	\$155,000	\$155,000	\$155,000	\$155,000	\$155,000
Other	\$300,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000
Water / Sewer	\$280,000	\$28,000	\$28,000	\$28,000	\$28,000	\$28,000	\$28,000	\$28,000	\$28,000	\$28,000	\$28,000
Building / Infrastructure Renewal (Strategic Renovations / Redesign)											
Building	\$238,410,000	\$23,841,000	\$23,841,000	\$23,841,000	\$23,841,000	\$23,841,000	\$23,841,000	\$23,841,000	\$23,841,000	\$23,841,000	\$23,841,000
Transportation	\$11,330,000	\$1,133,000	\$1,133,000	\$1,133,000	\$1,133,000	\$1,133,000	\$1,133,000	\$1,133,000	\$1,133,000	\$1,133,000	\$1,133,000
Energy & Utilities (Heat Plant Renovation)	\$88,800,000	\$8,880,000	\$8,880,000	\$8,880,000	\$8,880,000	\$8,880,000	\$8,880,000	\$8,880,000	\$8,880,000	\$8,880,000	\$8,880,000
Planning & Design											
Building	\$880,000	\$88,000	\$88,000	\$88,000	\$88,000	\$88,000	\$88,000	\$88,000	\$88,000	\$88,000	\$88,000
Transportation	\$340,000	\$34,000	\$34,000	\$34,000	\$34,000	\$34,000	\$34,000	\$34,000	\$34,000	\$34,000	\$34,000
Water / Sewer	\$260,000	\$26,000	\$26,000	\$26,000	\$26,000	\$26,000	\$26,000	\$26,000	\$26,000	\$26,000	\$26,000
Renewal - Infrastructure Maintenance / Code Compliance											
Building	\$262,900,000	\$26,290,000	\$26,290,000	\$26,290,000	\$26,290,000	\$26,290,000	\$26,290,000	\$26,290,000	\$26,290,000	\$26,290,000	\$26,290,000
Energy & Utilities	\$43,220,000	\$4,322,000	\$4,322,000	\$4,322,000	\$4,322,000	\$4,322,000	\$4,322,000	\$4,322,000	\$4,322,000	\$4,322,000	\$4,322,000
Grounds	\$910,000	\$91,000	\$91,000	\$91,000	\$91,000	\$91,000	\$91,000	\$91,000	\$91,000	\$91,000	\$91,000
Stormwater	\$480,000	\$48,000	\$48,000	\$48,000	\$48,000	\$48,000	\$48,000	\$48,000	\$48,000	\$48,000	\$48,000
Transportation	\$5,450,000	\$545,000	\$545,000	\$545,000	\$545,000	\$545,000	\$545,000	\$545,000	\$545,000	\$545,000	\$545,000
Water / Sewer	\$20,780,000	\$2,078,000	\$2,078,000	\$2,078,000	\$2,078,000	\$2,078,000	\$2,078,000	\$2,078,000	\$2,078,000	\$2,078,000	\$2,078,000
Renewal - Programmatic Fit											
Building	\$37,100,000	\$3,710,000	\$3,710,000	\$3,710,000	\$3,710,000	\$3,710,000	\$3,710,000	\$3,710,000	\$3,710,000	\$3,710,000	\$3,710,000
Maintenance - Projects Typically Under \$100k	\$27,500,000	\$2,750,000	\$2,750,000	\$2,750,000	\$2,750,000	\$2,750,000	\$2,750,000	\$2,750,000	\$2,750,000	\$2,750,000	\$2,750,000
Information Technology - Infrastructure Reinvestment	\$11,500,000	\$1,150,000	\$1,150,000	\$1,150,000	\$1,150,000	\$1,150,000	\$1,150,000	\$1,150,000	\$1,150,000	\$1,150,000	\$1,150,000
Auxiliaries / Sports Facilities (Buildings Only)	\$424,460,000	\$42,446,000	\$42,446,000	\$42,446,000	\$42,446,000	\$42,446,000	\$42,446,000	\$42,446,000	\$42,446,000	\$42,446,000	\$42,446,000
Montana Ag. Research Stations (Infrastructure Maint. / Code Compliance)	\$54,710,000	\$5,471,000	\$5,471,000	\$5,471,000	\$5,471,000	\$5,471,000	\$5,471,000	\$5,471,000	\$5,471,000	\$5,471,000	\$5,471,000
Grand Total	\$1,231,160,000	\$123,116,000	\$123,116,000	\$123,116,000	\$123,116,000	\$123,116,000	\$123,116,000	\$123,116,000	\$123,116,000	\$123,116,000	\$123,116,000

Building Infrastructure Renewal (Strategic Renovations / Redesign) increased due to the recent FCA process capturing of needed building renovations due to failing MEP (projects cannot be addressed unless there is a major renovation)

Heat Plant Renovation added to list

Auxiliaries continues to grow as we improve our deficiency inventory and use the same methodology described in the first bullet.

Montana State University-Bozeman
Negative Fund Balances Report as of June 30, 2022

There are no negative fund balances to report.

**Montana State University-Bozeman
Negative Cash Report as of June 30, 2022**

MSU- Bozeman had no negative cash balances in its SABHRS fund group totals. Prior to the close of the fiscal year, inter-entity loans were established for any funds requiring cash borrowings. Such borrowings are reported on the Inter-Entity Loan report.

REPORT ON OUTSTANDING INDEBTEDNESS

Campus: **Montana State University - Bozeman**

Date: **June 30, 2022**

REVENUE BOND ISSUE	ORIGINAL AMOUNT OF ISSUE	USES OF FUNDS - PROJECTS/AMOUNTS	PLEGDED REVENUES	FY21 DEBT COVERAGE RATIO	OUTSTANDING PRINCIPAL BALANCE AT June 30, 2022	FY23 PRINCIPAL & INTEREST PAYMENT	FY24 PRINCIPAL & INTEREST PAYMENT	FY25 PRINCIPAL & INTEREST PAYMENT	FY26 PRINCIPAL & INTEREST PAYMENT	
Series D-2017	\$19,620,567	Refund Series K-2006 and M-2011.	<p>Net Pledged Revenues from which Bonds are payable consist of the Net Student Housing System Revenues, the Other Revenue Facilities Net Pledged Revenues and other Net Pledged Revenues. Following are descriptions of the various sources of Net Pledged Revenues.</p> <p>Student Housing System Facilities <u>General.</u> Under the Indenture, the income producing Student Housing System Facilities from which the Net Student Housing System Revenues are derived after payment of the Student Housing System Facilities Operation and Maintenance Expenses are defined as follows: "Student Housing System Facilities" include: all residence hall facilities and dormitories located at the University; all student family housing facilities and apartments located at the University; all residence hall dining facilities and all other cafeteria and other food service facilities and enterprises located on and at the Campuses of the University and all Other Revenue Facilities which are expressly classified by the University as being part of the Student Housing System Facilities; all existing and additional revenue producing Student Housing System Facilities heretofore or hereafter financed from the proceeds of bonds issued by the Board for such purpose and from the proceeds of Additional Bonds issued under the Indenture, whether resulting from improvements, enlargements, extensions, repairs or betterments thereto, or otherwise, from the operation of which or in connection with which facilities</p> <p>Other Revenue Facilities This category of Net Pledged Revenues presently includes the gross revenues of the parking facilities at the Bozeman Campus.</p> <p>The Bozeman bookstore facility revenue consists of the lease revenue under an existing lease to a nonprofit corporation or any successor lessee and, if no longer leased, the gross revenues of such bookstore facility. Such pledge is subject to release after June 30, 2015, so long as the rate maintenance test under the Indenture has been met for three consecutive fiscal years without including such bookstore revenues. In such event or upon payment and discharge of the Series F 2018 Bonds, the Bozeman bookstore facility will no longer be a component of Other Revenue Facilities, and the gross revenues of such facility will be released from the pledge of the Indenture and will not be included in Net Pledged Revenues.</p> <p>Student Building Fees and Other Student Fees Student Building Fees and other student fees on the Bozeman Campus are established by the University and approved annually by the Board. Pledged fees include student building fees, Health & PE Building Fees, Fieldhouse Building Fees, and Student Athletic Fees. In connection with the issuance of the Series F 2018 Bonds, the Board and the University included the Bozeman Campus Student Union Building Fees as part of Net Pledged Revenue.</p> <p>Events Receipts The Events Receipts consist of and are derived from ticket receipts and fees (including ticket tax receipts, ticket surcharges and fees assessed for capital improvements, and seat licensing taxes and charges) and rental revenues generated and derived by the MSU Bozeman Campus from all MSU Bozeman Campus sponsored ticket sales at and for various MSU Bozeman Campus sponsored athletic, concert and other activities and events held in stadiums, arenas, fieldhouses and similar facilities now or hereafter located on the MSU Bozeman Campus, inclusive of those current facilities which consist of Bobcat Stadium and the Brick Breeden Fieldhouse.</p> <p>Land Grant Income is all pledged for repayment of bonded indebtedness.</p> <p>Limited Indirect Cost Recovery Payments In connection with the issuance of the Series N 2012 Bonds, the Board expanded the definition of Net Pledged Revenues to include Indirect Cost Recovery Payments relating to federal Research Contracts in an amount equal to annual debt service on the Series N 2012 Bonds in each fiscal year from the fiscal through the fiscal year ending June 30, 2035 or until the Series N 2012 Bonds are paid and discharged.</p>		\$12,600,000	\$ 2,366,938	\$ 2,369,563	\$ 2,363,813	\$ 2,369,063	
Series E-2018	\$44,800,000	Construction of residence hall.				\$42,145,000	\$ 2,373,931	\$ 2,370,181	\$ 2,370,306	\$ 2,374,056
Series F-2018	\$25,750,000	Student Facilities Enhancement Project, encompassing renovations to the SUB, H&PE Complex & Black Box Theater				\$16,575,000	\$ 1,486,983	\$ 1,552,309	\$ 1,488,171	\$ 1,550,733
Series G-2022	\$45,565,000	Refinancing of Series C 2016 plus new issuance for construction of Wellness Center.				\$45,565,000	\$ 2,944,550	\$ 2,953,050	\$ 2,948,800	\$ 2,946,925
Series H-2022	\$69,060,000	Refinancing of Series A 2013 and Series N 2012.				\$69,060,000	\$ 4,471,949	\$ 4,467,779	\$ 4,470,818	\$ 4,469,679
Series I-2022	\$9,105,000	New issuance for purchase of building			\$9,105,000	\$ 602,317	\$ 600,988	\$ 605,584	\$ 604,817	
Total Bonded Indebtedness				1.87x	\$195,050,000	\$14,246,668	\$14,313,870	\$14,247,492	\$14,315,273	
Investment Income										
OTHER LONG TERM DEBT - SOURCE	ORIGINAL BALANCE	USES OF FUNDS - PROJECTS/AMOUNTS	REVENUE STREAM IDENTIFIED FOR REPAYMENT	FY21 DEBT COVERAGE RATIO	OUTSTANDING PRINCIPAL BALANCE AT June 30, 2022	FY23 PRINCIPAL & INTEREST PAYMENT	FY24 PRINCIPAL & INTEREST PAYMENT	FY25 PRINCIPAL & INTEREST PAYMENT	FY26 PRINCIPAL & INTEREST PAYMENT	
12	\$ 4,000,000	Dobbie Lambert Field Improvements	Student fees		\$3,271,292	\$288,264	\$292,257	\$296,370	\$300,626	
14	\$ 4,000,000	Bobcat Stadium Endzone	Football and Athletics events revenues in excess of debt service requirements		\$1,322,345	\$302,684	\$303,968	\$305,273	\$306,612	
15	\$ 4,350,000	Energy Retrofits	Auxiliary Services revenues (net) in excess of debt service requirements		\$1,838,038	\$323,348	\$322,603	\$321,847	\$321,086	
16	\$ 475,000	Stadium Repairs	Football and Athletics events revenues in excess of debt service requirements		\$50,233	\$50,607	\$0	\$0	\$0	
17	\$ 1,800,000	SUB Ballroom Renovation	Auxiliary Services (net) and student fee revenues in excess of debt service requirements		\$1,014,580	\$128,645	\$128,360	\$128,070	\$127,778	
19	\$ 36,045	Tractor	Operations		\$18,022	\$18,022				
20	\$ 33,922,653	Various	Operations		\$30,510,173	\$3,695,073	\$3,185,195	\$3,191,163	\$2,984,541	
21	\$ 12,033,000	Research	Research-related revenues		\$4,419,027	\$180,000	\$180,000	\$180,000	\$180,000	
Total Other Indebtedness					\$42,443,710	\$4,986,643	\$4,412,383	\$4,422,723	\$4,220,643	
State Building Energy Conservation Program (SBECP)				JUNE 30, 2021 BALANCE	June 30, 2022 BALANCE	PERCENT CHANGE FY21 TO FY22				
1 SBECP Loans Various energy savings projects for state-funded buildings				\$ 1,367,125	\$ 1,152,938	-16%				
Total Outstanding Debt Principal Balance at June 30, 2021					\$ 238,646,648					