

# Montana State University Bozeman

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**Montana State University - Bozeman**  
**ALL FUNDS SUBJECT TO BOARD OF REGENTS APPROVAL**  
**FISCAL YEAR 2022**

Campus/Agency	Actual FY21	Budgeted FY 2022	Dollar Change Actual 2021 to Budgeted 2022	Percent Change Actual 2021 to Budgeted 2022
<b>Montana State University - Bozeman:</b>				
Current Operating Unrestricted	\$ 232,162,878	\$ 235,611,980	\$ 3,449,102	1%
Current Restricted	178,754,636	194,389,028	15,634,392	9%
Current Designated	93,059,634	115,501,661	22,442,027	24%
Auxiliary Enterprises	70,713,975	73,547,024	2,833,049	4%
Loan & Endowment Funds	3,883,806	4,022,622	138,816	4%
Plant Funds	88,130,658	90,446,100	2,315,442	3%
<b>TOTAL ALL FUNDS</b>	<b>\$ 666,705,587</b>	<b>\$ 713,518,415</b>	<b>\$ 46,812,828</b>	<b>7%</b>

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

Fiscal Year 21

Period 14

FY Comparison Next FY

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

Category	Accounts	Level 1 Acct Code	Actual FY21	% of Total	Budget FY22	% of Total Budget	% Change	
Tuition and Fees*	Admissions Fees	515ADM	\$577,626	0.26%	\$550,000	0.23%	-4.78%	Net/Gross Tuition Net
	Non resident Tuition	505NON	\$86,543,882	38.53%	\$95,319,812	40.48%	10.14%	
	Other Tuition & Fees	507OTH	\$1,082,244	0.48%	\$174,999	0.07%	-83.83%	
	Program Tuition & Fees	520PRG	\$4,729,836	2.11%	\$4,657,763	1.98%	-1.52%	
	Registration Fee	515REG	\$1,049,326	0.47%	\$1,068,536	0.45%	1.83%	
	Resident Tuition	500RES	\$42,039,034	18.72%	\$40,435,721	17.17%	-3.81%	
	WUE Tuition	505WUE	\$9,535,969	4.25%	\$15,627,543	6.64%	63.88%	
	<b>Category Total</b>		<b>\$145,557,917</b>	<b>64.80%</b>	<b>\$157,834,374</b>	<b>67.03%</b>	<b>8.43%</b>	
State Allocations	Hi Ed General Fund Reven..	555GEN	\$68,860,568	30.66%	\$64,120,736	27.23%	-6.88%	Reporting Units MSU-Bozeman
	Hi Ed Millage Revenue	555MIL	\$7,109,758	3.17%	\$7,346,912	3.12%	3.34%	
	MUS Retirement Plan	555SPE	\$799,021	0.36%	\$916,959	0.39%	14.76%	
	Other OCHE/State Funding	555SPE	\$80,000	0.04%	\$560,000	0.24%	600.00%	
	<b>Category Total</b>		<b>\$76,849,347</b>	<b>34.21%</b>	<b>\$72,944,607</b>	<b>30.98%</b>	<b>-5.08%</b>	
Other Revenues	Auxiliary Revenue	570AUX	\$0	0.00%				Fund All Org Multiple values Account All Program All Activity All Location All
	Carry Forward Funds	585CAR	\$0	0.00%				
	Continuing Education	535CED						
	Federal Grants & Contracts	560FGC	\$0	0.00%				
	Financial Aid	562FNA	\$15,985	0.01%				
	Investments	540INV	\$127,244	0.06%	\$120,000	0.05%	-5.69%	
	Other Revenue	580OTH	\$9,334	0.00%	\$2,000	0.00%	-78.57%	
	Other Student Fees	532OSF	\$379,055	0.17%	\$377,500	0.16%	-0.41%	
	Sales & Service	570SAS	\$0	0.00%				
	State Grants & Contracts	560SGC	\$1,033,500	0.46%	\$1,033,500	0.44%	0.00%	
<b>Category Total</b>		<b>\$1,565,118</b>	<b>0.70%</b>	<b>\$1,533,000</b>	<b>0.65%</b>	<b>-2.05%</b>		
Transfers	Non Mandatory Transfer In	557NMX	\$653,994	0.29%	\$3,150,000	1.34%	381.66%	Fund Type All
	<b>Category Total</b>		<b>\$653,994</b>	<b>0.29%</b>	<b>\$3,150,000</b>	<b>1.34%</b>	<b>381.66%</b>	
<b>Total Revenue</b>			<b>\$224,626,376</b>	<b>100.00%</b>	<b>\$235,461,981</b>	<b>100.00%</b>	<b>4.82%</b>	Account Type All

Chart of Accounts  
 MSU  
 UM

Ed Units or Agencies  
 Agencies  
 Ed Units

\* Tuition calculations are less all waivers and discounts when the Net Tuition method is selected. A small number of GTA/GRA Waivers cannot be definitively assigned to resident/non resident tuition. Account code 62820T totals are deducted from resident tuition totals, while 62820G and 62820H are removed from non resident tuition. Cash scholarships under account code 62828 are not subtracted from tuition totals under the Net Tuition method.  
 \*\*Hi Ed General Fund Revenue reported by MSU for FY21 actuals had an accounting coding error that included only one side of a PY activity code entry. Therefore \$4,022,994 of general fund revenue is included in total revenue in error. The state appropriate for FY21 was \$64,987,574.

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

Fiscal Year 21

Period 14

FY Comparison Next FY

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

Category	Accounts	Level 1 Acct Code	Actual FY21	% of Total	Budget FY22	% of Total Budget	% Change
State Allocations	Hi Ed General Fund Revenue	555GEN	\$150,000	100.00%	\$150,000	100.00%	0.00%
<b>Category Total</b>			<b>\$150,000</b>	<b>100.00%</b>	<b>\$150,000</b>	<b>100.00%</b>	<b>0.00%</b>
<b>Total Revenue</b>			<b>\$150,000</b>	<b>100.00%</b>	<b>\$150,000</b>	<b>100.00%</b>	<b>0.00%</b>

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

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

Montana University System  
 Current Unrestricted Expenditures  
 FY21 Actuals to FY22 Budgeted  
 Chart of Accounts: All  
 Reporting Units: MSU-Bozeman

Fiscal Year  
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Period  
14

FY Comparison  
Next FY

Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY21	% of Total	Budget FY22	% of Total Budget	% Change			
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$65,901,768	28.40%	\$72,310,576	30.71%	9.72%	Net/Gross Tuition Net		
		Contract Administrat..	611ADM	\$5,150,488	2.22%	\$5,477,882	2.33%	6.36%			
		Classified	611CLS	\$28,251,512	12.18%	\$32,475,099	13.79%	14.95%			
		Graduate Assistan..	611GST	\$6,649,172	2.87%	\$7,324,829	3.11%	10.16%			
		Contract Professio..	611PRF	\$17,523,998	7.55%	\$18,993,891	8.07%	8.39%			
		Other Salaries	6120TS	\$2,010,995	0.87%	\$2,387,529	1.01%	18.72%			
			Other Compensati..	6130TC	\$508,750	0.22%	\$577,099	0.25%		13.43%	
			<b>Subcategory Total</b>		<b>\$125,996,683</b>	<b>54.31%</b>	<b>\$139,546,905</b>	<b>59.27%</b>		<b>10.75%</b>	Chart of Accounts
		Benefits	Employee Benefits	614BEN	\$41,666,140	17.96%	\$40,122,454	17.04%		-3.70%	Ed Units or Agencies
			Termination Benef..	615TRB	\$132,602	0.06%	\$100,000	0.04%		-24.59%	Agencies
			Termination Pay	615TRP	\$1,676,371	0.72%	\$1,742,512	0.74%		3.95%	Ed Units
			<b>Subcategory Total</b>		<b>\$43,475,113</b>	<b>18.74%</b>	<b>\$41,964,966</b>	<b>17.82%</b>		<b>-3.47%</b>	Reporting Units
			<b>Category Total</b>		<b>\$169,471,796</b>	<b>73.04%</b>	<b>\$181,511,871</b>	<b>77.09%</b>		<b>7.10%</b>	MSU-Bozeman
Operating Expenses	Operating Expenses	Communications	623COM	\$1,148,820	0.50%	\$1,411,981	0.60%	22.91%	Fund		
		Contracted Services	621SRV	\$10,534,667	4.54%	\$12,684,151	5.39%	20.40%	All		
		Cost of Goods Sold	629CGS	\$0	0.00%				Org		
		Other	6280TH	(\$7,512,965)	-3.24%	(\$8,015,866)	-3.40%	6.69%	Multiple values		
		Rent	625RNT	\$4,091,266	1.76%	\$4,446,140	1.89%	8.67%	Account		
		Repairs & Mainten..	627MNT	\$12,071,566	5.20%	\$13,387,426	5.69%	10.90%	All		
		Sponsored Progra..	690IDC	\$0	0.00%				Program		
		Supplies	622SUP	\$8,259,348	3.56%	\$9,211,125	3.91%	11.52%	All		
		Travel	624TRV	\$143,958	0.06%	\$2,093,790	0.89%	1354.45%	Activity		
		Utilities	626UTL	\$3,349,658	1.44%	\$3,920,967	1.67%	17.06%	All		
		Waivers & Scholar..	628WAV	\$1,581,967	0.68%	\$2,336,880	0.99%	47.72%	All		
				<b>Subcategory Total</b>		<b>\$33,668,284</b>	<b>14.51%</b>	<b>\$41,476,593</b>	<b>17.61%</b>	<b>23.19%</b>	Location
				<b>Category Total</b>		<b>\$33,668,284</b>	<b>14.51%</b>	<b>\$41,476,593</b>	<b>17.61%</b>	<b>23.19%</b>	All
Capital and Transfers	Capital	Capital Equipment	631CEQ	\$809,322	0.35%	\$1,040,584	0.44%	28.57%	Fund Type		
		Capital Land	641CLN	\$0	0.00%				All		
		Debt Service	650DBT	\$267,883	0.12%	\$268,360	0.11%	0.18%	All		
			<b>Subcategory Total</b>		<b>\$1,077,204</b>	<b>0.46%</b>	<b>\$1,308,944</b>	<b>0.56%</b>	<b>21.51%</b>	Account Type	
		Transfers	NonMandatory Tra..	688NXF	\$27,795,593	11.98%	\$11,164,572	4.74%	-59.83%	All	
		<b>Subcategory Total</b>		<b>\$27,795,593</b>	<b>11.98%</b>	<b>\$11,164,572</b>	<b>4.74%</b>	<b>-59.83%</b>	All		
		<b>Category Total</b>		<b>\$28,872,797</b>	<b>12.44%</b>	<b>\$12,473,516</b>	<b>5.30%</b>	<b>-56.80%</b>	All		
<b>Total Expenses</b>				<b>\$232,012,877</b>	<b>100.00%</b>	<b>\$235,461,980</b>	<b>100.00%</b>	<b>1.49%</b>			

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

Montana University System  
 Current Unrestricted Expenditures  
 FY21 Actuals to FY22 Budgeted  
 Chart of Accounts: All  
 Reporting Units: MSU-Bozeman

Fiscal Year  
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Period  
14

FY Comparison  
Next FY

Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY21	% of Total	Budget FY22	% of Total Budget	% Change		
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$63,110,468	51.69%	\$69,221,843	55.74%	9.68%	Net/Gross Tuition Net	
		Contract Administrat..	611ADM	\$143,056	0.12%	\$143,387	0.12%	0.23%		
		Classified	611CLS	\$6,269,716	5.14%	\$6,904,261	5.56%	10.12%		
		Graduate Assistan..	611GST	\$6,482,404	5.31%	\$7,135,989	5.75%	10.08%		
		Contract Professio..	611PRF	\$2,504,951	2.05%	\$2,674,498	2.15%	6.77%		
		Other Salaries	612OTS	\$898,129	0.74%	\$959,526	0.77%	6.84%		
		Other Compensati..	6130TC	\$163,149	0.13%	\$200,287	0.16%	22.76%		
	<b>Subcategory Total</b>			<b>\$79,571,871</b>	<b>65.18%</b>	<b>\$87,239,791</b>	<b>70.25%</b>	<b>9.64%</b>		Chart of Accounts
	Benefits	Employee Benefits	614BEN	\$24,683,878	20.22%	\$23,458,308	18.89%	-4.97%		Ed Units or Agencies
		Termination Benef..	615TRB	\$98,312	0.08%	\$100,000	0.08%	1.72%		Agencies
Termination Pay		615TRP	\$877,176	0.72%	\$911,189	0.73%	3.88%	Ed Units		
<b>Subcategory Total</b>			<b>\$25,659,367</b>	<b>21.02%</b>	<b>\$24,469,497</b>	<b>19.71%</b>	<b>-4.64%</b>	Reporting Units		
<b>Category Total</b>			<b>\$105,231,238</b>	<b>86.20%</b>	<b>\$111,709,288</b>	<b>89.96%</b>	<b>6.16%</b>	MSU-Bozeman		
Operating Expenses	Operating Expenses	Communications	623COM	\$278,862	0.23%	\$477,145	0.38%	71.10%	Fund All	
		Contracted Services	621SRV	\$1,592,673	1.30%	\$1,723,569	1.39%	8.22%	Org All	
		Other	6280TH	\$372,900	0.31%	\$887,737	0.71%	138.06%	Account All	
		Rent	625RNT	\$248,977	0.20%	\$261,892	0.21%	5.19%	Program 01 Instruction	
		Repairs & Mainten..	627MNT	\$1,205,882	0.99%	\$1,254,651	1.01%	4.04%	Activity All	
		Sponsored Progra..	690IDC	\$0	0.00%				Location All	
		Supplies	622SUP	\$1,767,858	1.45%	\$2,290,323	1.84%	29.55%	Fund Type All	
		Travel	624TRV	\$104,263	0.09%	\$1,380,871	1.11%	1224.41%	Account Type All	
		Utilities	626UTL	\$3,035	0.00%	\$5,050	0.00%	66.38%		
		Waivers & Scholar..	628WAV	\$74,866	0.06%	\$199,300	0.16%	166.21%		
<b>Subcategory Total</b>			<b>\$5,649,317</b>	<b>4.63%</b>	<b>\$8,480,538</b>	<b>6.83%</b>	<b>50.12%</b>			
<b>Category Total</b>			<b>\$5,649,317</b>	<b>4.63%</b>	<b>\$8,480,538</b>	<b>6.83%</b>	<b>50.12%</b>			
Capital and Transfers	Capital	Capital Equipment	631CEQ	\$427,229	0.35%	\$343,034	0.28%	-19.71%		
		Capital Land	641CLN	\$0	0.00%					
		Debt Service	650DBT	\$9,844	0.01%	\$6,810	0.01%	-30.82%		
	<b>Subcategory Total</b>			<b>\$437,074</b>	<b>0.36%</b>	<b>\$349,844</b>	<b>0.28%</b>	<b>-19.96%</b>		
Transfers	NonMandatory Tra..	688NXF	\$10,766,073	8.82%	\$3,637,642	2.93%	-66.21%			
	<b>Subcategory Total</b>			<b>\$10,766,073</b>	<b>8.82%</b>	<b>\$3,637,642</b>	<b>2.93%</b>	<b>-66.21%</b>		
<b>Category Total</b>			<b>\$11,203,146</b>	<b>9.18%</b>	<b>\$3,987,486</b>	<b>3.21%</b>	<b>-64.41%</b>			
<b>Total Expenses</b>				<b>\$122,083,701</b>	<b>100.00%</b>	<b>\$124,177,313</b>	<b>100.00%</b>	<b>1.71%</b>		

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

Montana University System  
 Current Unrestricted Expenditures  
 FY21 Actuals to FY22 Budgeted  
 Chart of Accounts: All  
 Reporting Units: MSU-Bozeman

Fiscal Year  
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Period  
14

FY Comparison  
Next FY

Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY21	% of Total	Budget FY22	% of Total Budget	% Change		
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$299,022	27.97%	\$268,405	22.32%	-10.24%	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 02 Organized Research  Activity All  Location All  Fund Type All  Account Type All	
		Contract Administrat..	611ADM	\$200,518	18.75%	\$163,831	13.62%	-18.30%		
		Classified	611CLS	\$59,076	5.53%	\$29,509	2.45%	-50.05%		
		Graduate Assistan..	611GST	\$19,042	1.78%					
		Contract Professio..	611PRF	\$249,522	23.34%	\$214,178	17.81%	-14.16%		
		Other Salaries	612OTS	\$2,574	0.24%					
		Other Compensati..	6130TC	\$680	0.06%	\$960	0.08%	41.18%		
	<b>Subcategory Total</b>				<b>\$830,434</b>	<b>77.67%</b>	<b>\$676,883</b>	<b>56.28%</b>		<b>-18.49%</b>
	Benefits	Employee Benefits	614BEN		\$218,785	20.46%	\$216,256	17.98%		-1.16%
		Termination Pay	615TRP		\$424	0.04%	\$3,425	0.28%		708.37%
<b>Subcategory Total</b>				<b>\$219,209</b>	<b>20.50%</b>	<b>\$219,681</b>	<b>18.27%</b>	<b>0.22%</b>		
<b>Category Total</b>				<b>\$1,049,643</b>	<b>98.17%</b>	<b>\$896,564</b>	<b>74.55%</b>	<b>-14.58%</b>		
Operating Expenses	Operating Expenses	Communications	623COM	\$0	0.00%					
		Contracted Services	621SRV	\$7,223	0.68%	\$50,000	4.16%	592.26%		
		Other	6280TH	\$10,606	0.99%	\$702	0.06%	-93.38%		
		Rent	625RNT							
		Repairs & Mainten..	627MNT	\$0	0.00%					
		Supplies	622SUP	\$1,442	0.13%	\$2,000	0.17%	38.71%		
		Travel	624TRV	\$282	0.03%	\$3,388	0.28%	1100.78%		
		Waivers & Scholar..	628WAV			\$0	0.00%			
<b>Subcategory Total</b>				<b>\$19,553</b>	<b>1.83%</b>	<b>\$56,090</b>	<b>4.66%</b>	<b>186.87%</b>		
<b>Category Total</b>				<b>\$19,553</b>	<b>1.83%</b>	<b>\$56,090</b>	<b>4.66%</b>	<b>186.87%</b>		
Capital and Transfers	Capital	Capital Equipment	631CEQ			\$250,000	20.79%			
		<b>Subcategory Total</b>				<b>\$250,000</b>	<b>20.79%</b>			
<b>Category Total</b>						<b>\$250,000</b>	<b>20.79%</b>			
<b>Total Expenses</b>				<b>\$1,069,195</b>	<b>100.00%</b>	<b>\$1,202,654</b>	<b>100.00%</b>	<b>12.48%</b>		

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

Montana University System  
 Current Unrestricted Expenditures  
 FY21 Actuals to FY22 Budgeted  
 Chart of Accounts: All  
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Fiscal Year  
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Period  
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FY Comparison  
Next FY

Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY21	% of Total	Budget FY22	% of Total Budget	% Change
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$50,643	2.02%	\$41,776	1.67%	-17.51%
		Contract Administrat..	611ADM	\$93,255	3.73%	\$94,542	3.78%	1.38%
		Classified	611CLS	\$694,713	27.76%	\$699,688	28.01%	0.72%
		Graduate Assistan..	611GST			\$17,300	0.69%	
		Contract Professio..	611PRF	\$890,656	35.59%	\$953,795	38.18%	7.09%
		Other Salaries	612OTS	\$26,243	1.05%	\$20,000	0.80%	-23.79%
		Other Compensati..	613OTC	\$885	0.04%	\$900	0.04%	1.65%
		<b>Subcategory Total</b>			<b>\$1,756,397</b>	<b>70.18%</b>	<b>\$1,828,002</b>	<b>73.18%</b>
	Benefits	Employee Benefits	614BEN	\$697,400	27.86%	\$643,989	25.78%	-7.66%
		Termination Pay	615TRP	\$19,983	0.80%	\$8,103	0.32%	-59.45%
<b>Subcategory Total</b>			<b>\$717,383</b>	<b>28.66%</b>	<b>\$652,092</b>	<b>26.10%</b>	<b>-9.10%</b>	
<b>Category Total</b>			<b>\$2,473,779</b>	<b>98.84%</b>	<b>\$2,480,093</b>	<b>99.28%</b>	<b>0.26%</b>	
Operating Expenses	Operating Expenses	Communications	623COM	\$7,072	0.28%	\$7,300	0.29%	3.22%
		Contracted Services	621SRV	\$2,855	0.11%	\$1,000	0.04%	-64.97%
		Other	628OTH	\$3,328	0.13%	\$1,090	0.04%	-67.26%
		Rent	625RNT	\$2,767	0.11%	\$3,500	0.14%	26.50%
		Repairs & Mainten..	627MNT	\$1,135	0.05%	\$1,000	0.04%	-11.87%
		Supplies	622SUP	\$11,896	0.48%	\$4,000	0.16%	-66.38%
		Travel	624TRV	\$0	0.00%			
		Utilities	626UTL	\$5	0.00%			
<b>Subcategory Total</b>			<b>\$29,057</b>	<b>1.16%</b>	<b>\$17,890</b>	<b>0.72%</b>	<b>-38.43%</b>	
<b>Category Total</b>			<b>\$29,057</b>	<b>1.16%</b>	<b>\$17,890</b>	<b>0.72%</b>	<b>-38.43%</b>	
<b>Total Expenses</b>				<b>\$2,502,837</b>	<b>100.00%</b>	<b>\$2,497,983</b>	<b>100.00%</b>	<b>-0.19%</b>

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  
 Selected FY Actual to Next Budget  
 Selected FY Actual to Previous Actual  
 Next FY

Montana University System  
 Current Unrestricted Expenditures  
 FY21 Actuals to FY22 Budgeted  
 Chart of Accounts: All  
 Reporting Units: 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 FY21	% of Total	Budget FY22	% of Total Budget	% Change	
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$2,293,481	7.39%	\$2,621,233	8.38%	14.29%	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 04 Academic Support  Activity All  Location All  Fund Type All  Account Type All
		Contract Administrat..	611ADM	\$2,159,504	6.96%	\$2,280,273	7.29%	5.59%	
	Classified	611CLS	\$4,856,826	15.65%	\$5,591,226	17.87%	15.12%		
	Graduate Assistan..	611GST	\$127,559	0.41%	\$149,600	0.48%	17.28%		
	Contract Professio..	611PRF	\$2,649,055	8.54%	\$3,002,824	9.59%	13.35%		
	Other Salaries	612OTS	\$510,006	1.64%	\$559,593	1.79%	9.72%		
	Other Compensati..	613OTC	\$100,087	0.32%	\$107,874	0.34%	7.78%		
	<b>Subcategory Total</b>		<b>\$12,696,519</b>	<b>40.91%</b>	<b>\$14,312,623</b>	<b>45.73%</b>	<b>12.73%</b>		
	Benefits	Employee Benefits	614BEN	\$4,370,601	14.08%	\$4,319,020	13.80%	-1.18%	
		Termination Benef..	615TRB	\$20,885	0.07%				
Termination Pay		615TRP	\$188,261	0.61%	\$204,529	0.65%	8.64%		
<b>Subcategory Total</b>		<b>\$4,579,747</b>	<b>14.76%</b>	<b>\$4,523,549</b>	<b>14.45%</b>	<b>-1.23%</b>			
<b>Category Total</b>		<b>\$17,276,266</b>	<b>55.66%</b>	<b>\$18,836,171</b>	<b>60.19%</b>	<b>9.03%</b>			
Operating Expenses	Operating Expenses	Communications	623COM	\$287,173	0.93%	\$315,049	1.01%	9.71%	
		Contracted Services	621SRV	\$815,730	2.63%	\$1,039,737	3.32%	27.46%	
		Cost of Goods Sold	629CGS						
		Other	628OTH	\$334,011	1.08%	\$466,415	1.49%	39.64%	
		Rent	625RNT	\$117,309	0.38%	\$90,953	0.29%	-22.47%	
		Repairs & Mainten..	627MNT	\$1,759,949	5.67%	\$2,356,646	7.53%	33.90%	
		Sponsored Progra..	690IDC	\$0	0.00%				
		Supplies	622SUP	\$5,649,595	18.20%	\$6,048,697	19.33%	7.06%	
		Travel	624TRV	\$2,943	0.01%	\$224,132	0.72%	7516.25%	
		Utilities	626UTL	\$13,057	0.04%	\$15,200	0.05%	16.41%	
Waivers & Scholar..	628WAV	\$128,757	0.41%	\$185,050	0.59%	43.72%			
<b>Subcategory Total</b>		<b>\$9,108,523</b>	<b>29.35%</b>	<b>\$10,741,878</b>	<b>34.32%</b>	<b>17.93%</b>			
<b>Category Total</b>		<b>\$9,108,523</b>	<b>29.35%</b>	<b>\$10,741,878</b>	<b>34.32%</b>	<b>17.93%</b>			
Capital and Transfers	Capital	Capital Equipment	631CEQ	\$381,967	1.23%	\$414,550	1.32%	8.53%	
		Capital Land	641CLN	\$0	0.00%				
	<b>Subcategory Total</b>		<b>\$381,967</b>	<b>1.23%</b>	<b>\$414,550</b>	<b>1.32%</b>	<b>8.53%</b>		
	Transfers	NonMandatory Tra..	688NXF	\$4,269,436	13.76%	\$1,304,000	4.17%	-69.46%	
<b>Subcategory Total</b>		<b>\$4,269,436</b>	<b>13.76%</b>	<b>\$1,304,000</b>	<b>4.17%</b>	<b>-69.46%</b>			
<b>Category Total</b>		<b>\$4,651,403</b>	<b>14.99%</b>	<b>\$1,718,550</b>	<b>5.49%</b>	<b>-63.05%</b>			
<b>Total Expenses</b>		<b>\$31,036,192</b>	<b>100.00%</b>	<b>\$31,296,600</b>	<b>100.00%</b>	<b>0.84%</b>			

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

Montana University System  
 Current Unrestricted Expenditures  
 FY21 Actuals to FY22 Budgeted  
 Chart of Accounts: All  
 Reporting Units: 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 FY21	% of Total	Budget FY22	% of Total Budget	% Change	
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$97,297	0.44%	\$89,984	0.40%	-7.52%	Net/Gross Tuition Net
		Contract Administrat..	611ADM	\$499,086	2.26%	\$502,451	2.25%	0.67%	
		Classified	611CLS	\$4,353,149	19.75%	\$4,980,473	22.34%	14.41%	Chart of Accounts
		Graduate Assistan..	611GST	\$20,167	0.09%	\$21,940	0.10%	8.79%	
		Contract Professio..	611PRF	\$5,541,626	25.14%	\$5,832,198	26.16%	5.24%	<input checked="" type="checkbox"/> MSU
		Other Salaries	612OTS	\$422,362	1.92%	\$452,810	2.03%	7.21%	<input checked="" type="checkbox"/> UM
		Other Compensati..	613OTC	\$35,929	0.16%	\$45,224	0.20%	25.87%	Ed Units or Agencies
	<b>Subcategory Total</b>			<b>\$10,969,616</b>	<b>49.76%</b>	<b>\$11,925,080</b>	<b>53.50%</b>	<b>8.71%</b>	<input type="checkbox"/> Agencies
	Benefits	Employee Benefits	614BEN	\$4,190,209	19.01%	\$4,110,341	18.44%	-1.91%	<input checked="" type="checkbox"/> Ed Units
		Termination Benef..	615TRB	\$13,405	0.06%				Reporting Units
Termination Pay		615TRP	\$225,426	1.02%	\$235,575	1.06%	4.50%		
<b>Subcategory Total</b>			<b>\$4,429,040</b>	<b>20.09%</b>	<b>\$4,345,916</b>	<b>19.50%</b>	<b>-1.88%</b>	MSU-Bozeman	
<b>Category Total</b>				<b>\$15,398,657</b>	<b>69.85%</b>	<b>\$16,270,995</b>	<b>73.00%</b>	<b>5.67%</b>	Fund
Operating Expenses	Operating Expenses	Communications	623COM	\$168,471	0.76%	\$184,014	0.83%	9.23%	All
		Contracted Services	621SRV	\$3,710,748	16.83%	\$4,010,592	17.99%	8.08%	Org
		Other	6280TH	\$224,627	1.02%	\$220,609	0.99%	-1.79%	
		Rent	625RNT	\$68,356	0.31%	\$73,835	0.33%	8.01%	Account
		Repairs & Mainten..	627MNT	\$18,548	0.08%	\$20,580	0.09%	10.95%	
		Supplies	622SUP	\$157,011	0.71%	\$148,007	0.66%	-5.73%	Program
		Travel	624TRV	\$15,366	0.07%	\$112,612	0.51%	632.86%	
		Utilities	626UTL						05 Student Services
		Waivers & Scholar..	628WAV	\$93,062	0.42%	\$102,548	0.46%	10.19%	Activity
		<b>Subcategory Total</b>			<b>\$4,456,189</b>	<b>20.21%</b>	<b>\$4,872,797</b>	<b>21.86%</b>	<b>9.35%</b>
<b>Category Total</b>				<b>\$4,456,189</b>	<b>20.21%</b>	<b>\$4,872,797</b>	<b>21.86%</b>	<b>9.35%</b>	Location
Capital and Transfers	Capital	Capital Equipment	631CEQ	\$0	0.00%	\$145,000	0.65%		All
		Debt Service	650DBT	\$2,789	0.01%	\$1,397	0.01%	-49.90%	Fund Type
	<b>Subcategory Total</b>			<b>\$2,789</b>	<b>0.01%</b>	<b>\$146,397</b>	<b>0.66%</b>	<b>5148.74%</b>	
	Transfers	NonMandatory Tra..	688NXF	\$2,188,694	9.93%	\$1,000,000	4.49%	-54.31%	All
<b>Subcategory Total</b>				<b>\$2,188,694</b>	<b>9.93%</b>	<b>\$1,000,000</b>	<b>4.49%</b>	<b>-54.31%</b>	Account Type
<b>Category Total</b>				<b>\$2,191,483</b>	<b>9.94%</b>	<b>\$1,146,397</b>	<b>5.14%</b>	<b>-47.69%</b>	All
<b>Total Expenses</b>				<b>\$22,046,329</b>	<b>100.00%</b>	<b>\$22,290,190</b>	<b>100.00%</b>	<b>1.11%</b>	

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

Montana University System  
 Current Unrestricted Expenditures  
 FY21 Actuals to FY22 Budgeted  
 Chart of Accounts: All  
 Reporting Units: MSU-Bozeman

Fiscal Year  
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Period  
14

FY Comparison  
Next FY

Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY21	% of Total	Budget FY22	% of Total Budget	% Change		
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$50,857	0.22%	\$67,335	0.29%	32.40%	Net/Gross Tuition Net	
		Contract Administrat..	611ADM	\$1,913,125	8.21%	\$2,148,877	9.28%	12.32%		
		Classified	611CLS	\$6,766,734	29.05%	\$7,661,972	33.08%	13.23%	Chart of Accounts <input checked="" type="checkbox"/> MSU <input checked="" type="checkbox"/> UM	
		Graduate Assistan..	611GST	\$0	0.00%	(\$1,692)	-0.01%			
		Contract Professio..	611PRF	\$4,639,279	19.92%	\$4,897,762	21.15%	5.57%		
		Other Salaries	612OTS	\$63,811	0.27%	\$92,643	0.40%	45.18%	Ed Units or Agencies <input checked="" type="checkbox"/> Agencies <input checked="" type="checkbox"/> Ed Units	
		Other Compensati..	613OTC	\$134,422	0.58%	\$142,524	0.62%	6.03%		
	<b>Subcategory Total</b>				<b>\$13,568,230</b>	<b>58.25%</b>	<b>\$15,009,421</b>	<b>64.80%</b>	<b>10.62%</b>	Reporting Units MSU-Bozeman
	Benefits	Employee Benefits	614BEN	\$4,736,807	20.34%	\$4,660,470	20.12%	-1.61%		
		Termination Pay	615TRP	\$276,128	1.19%	\$289,010	1.25%	4.67%		
<b>Subcategory Total</b>				<b>\$5,012,935</b>	<b>21.52%</b>	<b>\$4,949,480</b>	<b>21.37%</b>	<b>-1.27%</b>		
<b>Category Total</b>				<b>\$18,581,165</b>	<b>79.78%</b>	<b>\$19,958,901</b>	<b>86.17%</b>	<b>7.41%</b>		
Operating Expenses	Operating Expenses	Communications	623COM	\$325,708	1.40%	\$342,340	1.48%	5.11%	Fund All	
		Contracted Services	621SRV	\$2,047,930	8.79%	\$2,135,774	9.22%	4.29%		
		Cost of Goods Sold	629CGS						Org All	
		Other	6280TH	(\$2,995,230)	-12.86%	(\$4,004,042)	-17.29%	33.68%		
		Rent	625RNT	\$285,896	1.23%	\$313,228	1.35%	9.56%	Account All	
		Repairs & Mainten..	627MNT	\$1,847,901	7.93%	\$2,132,348	9.21%	15.39%		
		Supplies	622SUP	\$319,583	1.37%	\$347,399	1.50%	8.70%	Program 06 Institutional Support	
		Travel	624TRV	\$8,966	0.04%	\$234,343	1.01%	2513.70%		
		Waivers & Scholar..	628WAV	\$21,000	0.09%	\$41,500	0.18%	97.62%	Activity All	
		<b>Subcategory Total</b>				<b>\$1,861,754</b>	<b>7.99%</b>	<b>\$1,542,890</b>		<b>6.66%</b>
<b>Category Total</b>				<b>\$1,861,754</b>	<b>7.99%</b>	<b>\$1,542,890</b>	<b>6.66%</b>	<b>-17.13%</b>		
Capital and Transfers	Capital	Capital Equipment	631CEQ	\$125	0.00%	(\$112,000)	-0.48%	-89707.17%	Location All	
		Debt Service	650DBT	\$4,874	0.02%	\$5,400	0.02%	10.79%		
	<b>Subcategory Total</b>				<b>\$4,999</b>	<b>0.02%</b>	<b>(\$106,600)</b>	<b>-0.46%</b>	<b>-2232.36%</b>	Fund Type All
	Transfers	NonMandatory Tra..	688NXF	\$2,843,233	12.21%	\$1,767,514	7.63%	-37.83%		
<b>Subcategory Total</b>				<b>\$2,843,233</b>	<b>12.21%</b>	<b>\$1,767,514</b>	<b>7.63%</b>	<b>-37.83%</b>		
<b>Category Total</b>				<b>\$2,848,232</b>	<b>12.23%</b>	<b>\$1,660,914</b>	<b>7.17%</b>	<b>-41.69%</b>	Account Type All	
<b>Total Expenses</b>				<b>\$23,291,151</b>	<b>100.00%</b>	<b>\$23,162,705</b>	<b>100.00%</b>	<b>-0.55%</b>		

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

Montana University System  
 Current Unrestricted Expenditures  
 FY21 Actuals to FY22 Budgeted  
 Chart of Accounts: All  
 Reporting Units: MSU-Bozeman

Fiscal Year  
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FY Comparison  
Next FY

Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY21	% of Total	Budget FY22	% of Total Budget	% Change		
Personal Services	Salaries and Wages	Contract Faculty	610FAC						Net/Gross Tuition Net	
		Contract Administrat..	611ADM	\$141,943	0.49%	\$144,520	0.50%	1.82%		
		Classified	611CLS	\$5,251,298	18.28%	\$6,607,970	22.77%	25.83%		
		Contract Professio..	611PRF	\$1,048,908	3.65%	\$1,420,327	4.89%	35.41%		
		Other Salaries	612OTS	\$87,868	0.31%	\$302,958	1.04%	244.79%		
		Other Compensati..	613OTC	\$73,599	0.26%	\$79,330	0.27%	7.79%		
		<b>Subcategory Total</b>		<b>\$6,603,616</b>	<b>22.99%</b>	<b>\$8,555,106</b>	<b>29.47%</b>	<b>29.55%</b>		Chart of Accounts <input checked="" type="checkbox"/> MSU <input checked="" type="checkbox"/> UM
	Benefits	Employee Benefits	614BEN	\$2,768,459	9.64%	\$2,714,070	9.35%	-1.96%		
		Termination Pay	615TRP	\$88,973	0.31%	\$90,681	0.31%	1.92%		
		<b>Subcategory Total</b>		<b>\$2,857,433</b>	<b>9.95%</b>	<b>\$2,804,751</b>	<b>9.66%</b>	<b>-1.84%</b>		Reporting Units MSU-Bozeman
	<b>Category Total</b>		<b>\$9,461,048</b>	<b>32.94%</b>	<b>\$11,359,857</b>	<b>39.14%</b>	<b>20.07%</b>			
Operating Expenses	Operating Expenses	Communications	623COM	\$81,534	0.28%	\$86,134	0.30%	5.64%	Fund All	
		Contracted Services	621SRV	\$2,357,508	8.21%	\$3,723,479	12.83%	57.94%		
		Cost of Goods Sold	629CGS	\$0	0.00%					
		Other	6280TH	(\$5,463,206)	-19.02%	(\$5,588,378)	-19.25%	2.29%		
		Rent	625RNT	\$3,367,961	11.73%	\$3,702,731	12.76%	9.94%		
		Repairs & Mainten..	627MNT	\$7,238,152	25.20%	\$7,622,201	26.26%	5.31%		
		Supplies	622SUP	\$351,963	1.23%	\$370,700	1.28%	5.32%		
		Travel	624TRV	\$12,137	0.04%	\$138,445	0.48%	1040.66%		
		Utilities	626UTL	\$3,333,561	11.61%	\$3,900,717	13.44%	17.01%		
			<b>Subcategory Total</b>		<b>\$11,279,610</b>	<b>39.28%</b>	<b>\$13,956,029</b>	<b>48.08%</b>		<b>23.73%</b>
	<b>Category Total</b>		<b>\$11,279,610</b>	<b>39.28%</b>	<b>\$13,956,029</b>	<b>48.08%</b>	<b>23.73%</b>			
Capital and Transfers	Capital	Capital Equipment	631CEQ	\$0	0.00%				Location All	
		Debt Service	650DBT	\$250,375	0.87%	\$254,753	0.88%	1.75%		
		<b>Subcategory Total</b>		<b>\$250,375</b>	<b>0.87%</b>	<b>\$254,753</b>	<b>0.88%</b>	<b>1.75%</b>		
	Transfers	NonMandatory Tra..	688NXF	\$7,728,157	26.91%	\$3,455,415	11.90%	-55.29%		Fund Type All
		<b>Subcategory Total</b>		<b>\$7,728,157</b>	<b>26.91%</b>	<b>\$3,455,415</b>	<b>11.90%</b>	<b>-55.29%</b>		
	<b>Category Total</b>		<b>\$7,978,532</b>	<b>27.78%</b>	<b>\$3,710,168</b>	<b>12.78%</b>	<b>-53.50%</b>	Account Type All		
<b>Total Expenses</b>				<b>\$28,719,191</b>	<b>100.00%</b>	<b>\$29,026,054</b>	<b>100.00%</b>	<b>1.07%</b>		

FY Comparisons:  
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 Selected FY Actual to Next Budget  
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Montana University System  
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FY Comparison  
Next FY

Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY21	% of Total	Budget FY22	% of Total Budget	% Change
Operating Expenses	Operating Expenses	Waivers & Scholarships	628WAV	\$1,264,282	100.00%	\$1,808,482	100.00%	43.04%
		<b>Subcategory Total</b>		<b>\$1,264,282</b>	<b>100.00%</b>	<b>\$1,808,482</b>	<b>100.00%</b>	<b>43.04%</b>
	<b>Category Total</b>			<b>\$1,264,282</b>	<b>100.00%</b>	<b>\$1,808,482</b>	<b>100.00%</b>	<b>43.04%</b>
<b>Total Expenses</b>				<b>\$1,264,282</b>	<b>100.00%</b>	<b>\$1,808,482</b>	<b>100.00%</b>	<b>43.04%</b>

Net/Gross Tuition  
Net

Chart of Accounts  
 MSU  
 UM

Ed Units or Agencies  
 Agencies  
 Ed Units

Reporting Units  
MSU-Bozeman

Fund  
All

Org  
All

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

Fiscal Year  
21

Period  
14

FY Comparison  
Next FY

Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY21	% of Total	Budget FY22	% of Total Budget	% Change	
Operating Expenses	Operating Expenses	Communications	623COM	\$1,314	0.88%				Net/Gross Tuition Net
		Contracted Services	621SRV	\$2,000	1.33%				Chart of Accounts <input checked="" type="checkbox"/> MSU <input checked="" type="checkbox"/> UM
		Other	628OTH	\$3,460	2.31%				Ed Units or Agencies <input checked="" type="checkbox"/> Agencies <input checked="" type="checkbox"/> Ed Units
		Rent	625RNT	\$119,533	79.69%	\$150,000	100.00%	25.49%	Reporting Units MSU-Bozeman
		Repairs & Maintenance	627MNT	\$4,821	3.21%				Fund All
		Supplies	622SUP	\$18,873	12.58%				Org 41KU12 Public Broadca..
		<b>Subcategory Total</b>			<b>\$150,000</b>	<b>100.00%</b>	<b>\$150,000</b>	<b>100.00%</b>	<b>0.00%</b>
<b>Category Total</b>			<b>\$150,000</b>	<b>100.00%</b>	<b>\$150,000</b>	<b>100.00%</b>	<b>0.00%</b>	Program All	
Capital and Transfers	Capital	Capital Equipment	631CEQ						Activity All
		<b>Subcategory Total</b>							Location All
		<b>Category Total</b>							Fund Type All
<b>Total Expenses</b>			<b>\$150,000</b>	<b>100.00%</b>	<b>\$150,000</b>	<b>100.00%</b>	<b>0.00%</b>	Account Type All	

The Montana University System  
 5-Year Comparison by Program  
 Fiscal Year 2022  
 Chart of Accounts: All  
 Reporting Units: MSU-Bozeman

Fiscal Year  
 2022

Chart of Accounts  
 MSU  
 UM

Program	2018	2019	2020	2021	2022 Budgeted	
Instruction	\$107,276,536	\$113,039,930	\$113,841,913	\$122,083,701	\$124,177,313	Ed Units or Agencies All
Organized Research	\$1,123,115	\$1,078,685	\$1,094,997	\$1,069,195	\$1,202,654	
Public Service	\$2,874,964	\$2,760,591	\$2,622,361	\$2,652,837	\$2,647,983	Reporting Unit MSU-Bozeman
Academic Support	\$27,137,860	\$28,972,628	\$27,161,072	\$31,036,192	\$31,296,600	
Student Services	\$18,052,800	\$19,135,412	\$19,316,354	\$22,046,329	\$22,290,190	Program All
Institutional Support	\$17,540,879	\$19,757,780	\$18,480,073	\$23,291,151	\$23,162,705	
Operation & Maintenance of Plant	\$23,229,457	\$24,966,723	\$25,352,989	\$28,719,191	\$29,026,054	Fund All
Scholarships & Fellowships	\$1,023,351	\$2,767,631	\$1,394,199	\$1,264,282	\$1,808,482	
<b>Grand Total</b>	<b>\$198,258,961</b>	<b>\$212,479,380</b>	<b>\$209,263,959</b>	<b>\$232,162,877</b>	<b>\$235,611,980</b>	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  
 FY21 Actuals to FY22 Budgeted

Fiscal Year  
21

Period  
14

Aid Type	Award Type	Actual FY21	% of Total	Budget FY22	% of Total Budget	% Change
Discounts	Non resident Graduate	\$1,310,077	3.38%	\$1,548,072	3.62%	18.17%
	Non resident Undergraduate*	\$26,128,322	67.42%	\$28,200,182	65.86%	7.93%
	<b>Total</b>	<b>\$27,438,399</b>	<b>70.80%</b>	<b>\$29,748,254</b>	<b>69.47%</b>	<b>8.42%</b>
Scholarships & Grants	MT Senior Citizen Waiver	\$59,249	0.15%	\$68,981	0.16%	16.42%
	Resident Graduate**	\$842,619	2.17%	\$949,872	2.22%	12.73%
	Resident Undergraduate	\$335,943	0.87%	\$649,253	1.52%	93.26%
	<b>Total</b>	<b>\$1,237,811</b>	<b>3.19%</b>	<b>\$1,668,105</b>	<b>3.90%</b>	<b>34.76%</b>
Waivers	American Indian Waiver	\$895,493	2.31%	\$916,013	2.14%	2.29%
	Community College Honor Scholarship	\$50,418	0.13%	\$56,544	0.13%	12.15%
	Dependent Waiver	\$344,410	0.89%	\$384,499	0.90%	11.64%
	Employee Waiver	\$419,259	1.08%	\$431,974	1.01%	3.03%
	Federal Yellow Ribbon Program	\$341,859	0.88%	\$444,654	1.04%	30.07%
	Honorably Discharged Veteran Waivr	\$18,542	0.05%	\$22,618	0.05%	21.98%
	MUS High School Honors	\$2,796,879	7.22%	\$2,855,472	6.67%	2.09%
	<b>Total</b>	<b>\$4,866,860</b>	<b>12.56%</b>	<b>\$5,111,773</b>	<b>11.94%</b>	<b>5.03%</b>
Athletic Scholarships	Non resident Athlete	\$3,262,713	8.42%	\$3,445,828	8.05%	5.61%
	Resident Athlete	\$366,890	0.95%	\$510,026	1.19%	39.01%
	<b>Total</b>	<b>\$3,629,603</b>	<b>9.37%</b>	<b>\$3,955,854</b>	<b>9.24%</b>	<b>8.99%</b>
Cash Scholarships	Scholarships & Fellowships	\$1,581,967	4.08%	\$2,336,880	5.46%	47.72%
	<b>Total</b>	<b>\$1,581,967</b>	<b>4.08%</b>	<b>\$2,336,880</b>	<b>5.46%</b>	<b>47.72%</b>
Other***	Misc Scholarships					
	<b>Total</b>					
<b>Grand Total</b>		<b>\$38,754,641</b>	<b>100.00%</b>	<b>\$42,820,867</b>	<b>100.00%</b>	<b>10.49%</b>

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  
FY22

Fund Type Auxiliary	Fiscal Year 22	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	(\$27,802)			\$0	\$297,756	(\$297,756)		\$0	\$27,802	\$0
Health Services	\$3,152,385	\$8,213,750		\$8,213,750	\$6,150,405	\$2,062,848		\$8,213,253	\$665,456	\$3,818,338
HR Shared Svcs	(\$13,890)			\$0	\$179,542	(\$177,855)		\$1,688	\$13,890	(\$1,688)
IT Shared Svcs	(\$22,423)			\$0	\$121,267	(\$121,267)		\$0	\$22,423	\$0
Other Auxiliary Non Pledg..	\$3,909,732	\$9,223,044	\$307,951	\$9,530,995	\$5,302,465	\$4,054,741	\$605,185	\$9,962,390	\$204,778	\$3,683,114
Other Auxiliary Pledged	\$197,521	\$378,000		\$378,000		\$127,000	\$125,000	\$252,000		\$323,521
Parking	\$214,755	\$500	\$4,104,000	\$4,104,500	\$1,061,311	\$1,244,649	\$1,787,582	\$4,093,542	\$134,998	\$360,712
Student Housing & Dining	\$6,117,955	\$50,457,856		\$50,457,856	\$19,290,727	\$16,135,617	\$13,107,585	\$48,533,928	\$1,023,523	\$9,065,406
Student Union	\$891,858	\$1,540,365	\$1,010,082	\$2,550,447	\$1,319,558	\$1,020,665	\$150,000	\$2,490,223	\$88,116	\$1,040,198
<b>Grand Total</b>	<b>\$14,420,092</b>	<b>\$69,813,515</b>	<b>\$5,422,033</b>	<b>\$75,235,548</b>	<b>\$33,723,029</b>	<b>\$24,048,642</b>	<b>\$15,775,351</b>	<b>\$73,547,023</b>	<b>\$2,180,985</b>	<b>\$18,289,602</b>

Chart of Accounts: All  
MSU-Bozeman  
Actuals for Auxiliary  
FY21

Fund Type Auxiliary	Fiscal Year 21	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	\$0			\$0	\$115,570	(\$87,768)		\$27,802	\$27,802	\$0
Health Services	\$2,592,727	\$7,360,237	\$455,863	\$7,816,099	\$5,576,158	\$1,680,284		\$7,256,442	\$665,456	\$3,817,841
HR Shared Svcs	\$0			\$0	\$186,477	(\$172,587)		\$13,890	\$13,890	\$0
IT Shared Svcs	\$0			\$0	\$141,701	(\$119,278)		\$22,423	\$22,423	\$0
Other Auxiliary Non Pledg..	\$1,201,194	\$3,957,192	\$9,273,371	\$13,230,563	\$2,962,432	\$1,652,688	\$5,906,905	\$10,522,025	\$204,778	\$4,114,509
Other Auxiliary Pledged	\$547,356	\$241,659	\$59,177	\$300,836		\$604,232	\$46,438	\$650,670		\$197,521
Parking	\$161,313	\$36,962	\$3,910,080	\$3,947,042	\$1,331,105	\$742,711	\$1,819,784	\$3,893,600	\$134,998	\$349,754
Student Housing & Dining	\$2,495,907	\$43,282,832	\$6,498,405	\$49,781,237	\$14,829,621	\$13,297,919	\$18,031,649	\$46,159,189	\$1,023,523	\$7,141,478
Student Union	\$872,108	\$1,175,764	\$1,011,919	\$2,187,683	\$931,049	\$702,885	\$534,000	\$2,167,934	\$88,116	\$979,974
<b>Grand Total</b>	<b>\$7,870,604</b>	<b>\$56,054,645</b>	<b>\$21,208,815</b>	<b>\$77,263,460</b>	<b>\$26,074,112</b>	<b>\$18,301,085</b>	<b>\$26,338,776</b>	<b>\$70,713,973</b>	<b>\$2,180,985</b>	<b>\$16,601,077</b>

**Chart of Accounts: All  
MSU-Bozeman  
Budget for Designated  
FY22**

Fund Type Designated	Fiscal Year 22	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	\$2,854,725	\$3,200,968	\$1,280,561	\$4,481,528	\$1,707,101	\$976,016	\$1,824,064	\$4,507,180	\$118,120	\$2,947,194
Athletics	\$1,402,527	\$5,142,250	\$4,640,000	\$9,782,250	\$1,294,799	\$7,951,397	\$150,000	\$9,396,197	\$15,780	\$1,804,360
Campus Sales & Services	\$2,129,826	\$13,897,871	\$0	\$13,897,871	\$8,832,904	\$4,494,912	\$584,531	\$13,912,346	\$496,344	\$2,611,695
Continuing Education	\$1,815,062	\$416,949	\$14,000	\$430,949	\$141,232	\$196,396	\$12,100	\$349,728	\$140	\$1,896,423
Designated Gifts	\$734,263	\$379,433	\$1,000	\$380,433	\$100	\$305,211		\$305,311	\$5,511	\$814,896
Designated Scholarships	\$2,669,299	\$895,000	\$1,279,911	\$2,174,911		\$1,174,911	\$0	\$1,174,911		\$3,669,299
F&A Sponsored Programs	\$8,254,785	\$22,082,776	\$12,120	\$22,094,896	\$6,892,287	\$12,782,469	\$2,362,570	\$22,037,326	\$441,451	\$8,753,807
Fees	\$2,221,638	\$1,499,637	\$351,152	\$1,850,789	\$646,349	\$1,409,484		\$2,055,833	\$6,927	\$2,023,520
General Designated	\$34,187,883	\$4,959,839	\$13,519,360	\$18,479,199	\$2,110,084	\$4,499,193	\$26,115,556	\$32,724,833	\$5,349,945	\$25,292,194
Instructional Fees	\$1,934,143	\$1,397,512		\$1,397,512	\$197,885	\$996,442		\$1,194,328	\$26,367	\$2,163,694
Sales & Services	\$15,544,627	\$22,439,017	\$1,566,094	\$24,005,112	\$7,109,743	\$18,290,230	\$2,102,736	\$27,502,709	\$700,006	\$12,747,036
Testing Service Agreemen..	\$478,995	\$625,592		\$625,592	\$285,159	\$55,800		\$340,959	\$26,425	\$790,053
<b>Grand Total</b>	<b>\$74,227,772</b>	<b>\$76,936,844</b>	<b>\$22,664,198</b>	<b>\$99,601,042</b>	<b>\$29,217,643</b>	<b>\$53,132,461</b>	<b>\$33,151,557</b>	<b>\$115,501,661</b>	<b>\$7,187,015</b>	<b>\$65,514,169</b>

**Chart of Accounts: All  
MSU-Bozeman  
Actuals for Designated  
FY21**

Fund Type Designated	Fiscal Year 21	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
Associated Students	\$1,749,624	\$3,551,418	\$2,359,452	\$5,910,870	\$1,472,989	\$1,065,200	\$2,267,580	\$4,805,769	\$118,120	\$2,972,845
Athletics	\$1,263,748	\$2,963,026	\$3,394,313	\$6,357,339	\$833,603	\$4,970,436	\$414,522	\$6,218,561	\$15,780	\$1,418,307
Campus Sales & Services	\$2,206,089	\$12,257,925	\$618	\$12,258,543	\$7,041,104	\$4,709,171	\$584,531	\$12,334,806	\$496,344	\$2,626,170
Continuing Education	\$1,791,177	\$275,601	\$23,674	\$299,275	\$67,187	\$90,779	\$117,424	\$275,391	\$140	\$1,815,202
Designated Gifts	\$767,909	\$65,012	\$67,898	\$132,910	\$76,412	\$40,256	\$49,888	\$166,556	\$5,511	\$739,774
Designated Scholarships	\$2,660,221	\$396,984	\$248,597	\$645,581		\$636,502	\$0	\$636,502		\$2,669,299
F&A Sponsored Programs	\$4,983,298	\$24,789,784	\$8,505	\$24,798,289	\$6,047,880	\$12,995,071	\$2,483,851	\$21,526,802	\$452,819	\$8,707,604
Fees	\$1,671,184	\$1,479,949	\$1,433,213	\$2,913,162	\$298,364	\$823,777	\$1,240,568	\$2,362,709	\$6,927	\$2,228,564
General Designated	\$18,584,256	\$4,679,144	\$29,414,718	\$34,093,862	\$2,546,418	\$2,591,772	\$13,352,044	\$18,490,235	\$5,338,577	\$39,526,460
Instructional Fees	\$1,683,951	\$1,226,107	\$116,460	\$1,342,567	\$198,638	\$736,133	\$157,604	\$1,092,376	\$26,367	\$1,960,510
Sales & Services	\$13,492,825	\$23,659,655	\$3,003,103	\$26,662,758	\$6,608,636	\$16,792,955	\$1,209,365	\$24,610,956	\$700,006	\$16,244,633
Testing Service Agreemen..	\$418,464	\$599,501		\$599,501	\$348,623	\$158,349	\$32,000	\$538,971	\$26,425	\$505,419
<b>Grand Total</b>	<b>\$51,272,747</b>	<b>\$75,944,107</b>	<b>\$40,070,551</b>	<b>\$116,014,658</b>	<b>\$25,539,854</b>	<b>\$45,610,399</b>	<b>\$21,909,379</b>	<b>\$93,059,633</b>	<b>\$7,187,015</b>	<b>\$81,414,788</b>

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

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Endowments	22	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	\$15,218		\$15,218				\$0		\$15,218
Total MSU Endowments	\$8,432,595	\$0		\$0				\$0		\$8,432,595
<b>Grand Total</b>	<b>\$8,432,595</b>	<b>\$15,218</b>		<b>\$15,218</b>				<b>\$0</b>		<b>\$8,447,813</b>

Chart of Accounts: All  
MSU-Bozeman  
Actuals for Endowments  
FY21

Fund Type Endowments	Fiscal Year 21	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	\$8,417,377	\$15,218		\$15,218				\$0		\$8,432,595
<b>Grand Total</b>	<b>\$8,417,377</b>	<b>\$15,218</b>		<b>\$15,218</b>				<b>\$0</b>		<b>\$8,432,595</b>

Chart of Accounts: All  
MSU-Bozeman  
Budget 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	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	\$16,450,841	\$374,526		\$374,526		\$2,502,946	\$1,536,228	\$4,039,174		\$12,786,193
Institutional Loans	\$168,166	\$0		\$0				\$0		\$168,166
<b>Grand Total</b>	<b>\$16,619,007</b>	<b>\$374,526</b>		<b>\$374,526</b>		<b>\$2,502,946</b>	<b>\$1,536,228</b>	<b>\$4,039,174</b>		<b>\$12,954,359</b>

Chart of Accounts: All  
MSU-Bozeman  
Actuals for Loan Funds  
FY21

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Loan Funds	21	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	\$19,974,527	\$360,121		\$360,121		\$2,406,664	\$1,477,142	\$3,883,806		\$16,450,841
Institutional Loans	\$167,846	\$320		\$320				\$0		\$168,166
<b>Grand Total</b>	<b>\$20,142,372</b>	<b>\$360,440</b>		<b>\$360,440</b>		<b>\$2,406,664</b>	<b>\$1,477,142</b>	<b>\$3,883,806</b>		<b>\$16,619,007</b>



Chart of Accounts: All  
MSU-Bozeman  
Budget 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	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	\$57,020,195	\$654,847	\$39,397,370	\$40,052,217		\$20,973,470	\$12,317,752	\$33,291,222	\$0	\$63,781,190
Retirement of Indebtedne..	\$24,362,271	\$15,017,158	\$18,383,945	\$33,401,103		\$17,916,303	\$17,440,197	\$35,356,500		\$22,406,874
Unexpended Plant	\$8,622,424	\$12,262,820	\$9,796,911	\$22,059,730		\$19,869,221	\$1,929,156	\$21,798,378	\$0	\$8,883,777
<b>Grand Total</b>	<b>\$90,004,891</b>	<b>\$27,934,825</b>	<b>\$67,578,225</b>	<b>\$95,513,050</b>		<b>\$58,758,994</b>	<b>\$31,687,106</b>	<b>\$90,446,100</b>	<b>\$0</b>	<b>\$95,071,841</b>

Chart of Accounts: All  
MSU-Bozeman  
Actuals for Plant Funds  
FY21

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Plant Funds	21	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	\$47,790,047	\$624,621	\$40,108,247	\$40,732,868		\$14,453,146	\$17,049,573	\$31,502,720	\$0	\$57,020,195
Retirement of Indebtedne..	\$26,163,141	\$14,864,557	\$18,244,199	\$33,108,755		\$17,565,356	\$17,344,270	\$34,909,625		\$24,362,271
Unexpended Plant	\$7,509,663	\$12,276,151	\$10,554,923	\$22,831,074	(\$13,436)	\$18,544,500	\$3,187,250	\$21,718,313	\$0	\$8,622,424
<b>Grand Total</b>	<b>\$81,462,852</b>	<b>\$27,765,329</b>	<b>\$68,907,368</b>	<b>\$96,672,697</b>	<b>(\$13,436)</b>	<b>\$50,563,002</b>	<b>\$37,581,093</b>	<b>\$88,130,658</b>	<b>\$0</b>	<b>\$90,004,891</b>

**Chart of Accounts: All  
MSU-Bozeman  
Budget for Restricted  
FY22**

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..	\$1,737,706			\$0	\$0	\$0		\$0	\$1,338	\$1,739,044
Financial Aid Programs	\$44,015	\$45,467,086		\$45,467,086	\$1,057,975	\$39,094,939	\$5,119,000	\$45,271,914	\$51,611	\$290,798
Private Gifts & Scholarships	\$5,236,250	\$17,349,981	\$86,591	\$17,436,573	\$4,409,199	\$10,932,085	\$233,320	\$15,574,604	\$288,950	\$7,387,168
Restricted Sponsored Pr..	\$1,440,188	\$134,943,453	\$1,185	\$134,944,638	\$67,135,753	\$64,959,471	\$90,475	\$132,185,699	\$0	\$4,199,128
<b>Grand Total</b>	<b>\$8,458,159</b>	<b>\$197,760,520</b>	<b>\$87,777</b>	<b>\$197,848,297</b>	<b>\$72,602,928</b>	<b>\$114,986,494</b>	<b>\$5,442,795</b>	<b>\$193,032,217</b>	<b>\$341,899</b>	<b>\$13,616,137</b>

Chart of Accounts: All  
MSU-Bozeman  
Actuals for Restricted  
FY21

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..	\$3,089,400	\$12,717,460	\$41,560	\$12,759,020	\$405,108	\$8,470,905	\$5,234,701	\$14,110,715	\$1,338	\$1,739,044
Financial Aid Programs	\$154,626	\$34,713,594	\$548,020	\$35,261,614	\$837,113	\$23,949,751	\$10,585,361	\$35,372,225	\$51,611	\$95,626
Private Gifts & Scholarships	\$2,615,947	\$15,067,254	\$83,833	\$15,151,087	\$3,951,193	\$8,553,759	\$25,833	\$12,530,785	\$288,950	\$5,525,199
Restricted Sponsored Pr..	\$556,436	\$117,342,133	\$1,031	\$117,343,164	\$59,898,955	\$56,481,782	\$78,674	\$116,459,411	\$0	\$1,440,188
State Grants (Non OSP)	\$0	\$281,500		\$281,500		\$281,500		\$281,500		\$0
<b>Grand Total</b>	<b>\$6,416,409</b>	<b>\$180,121,941</b>	<b>\$674,444</b>	<b>\$180,796,385</b>	<b>\$65,092,369</b>	<b>\$97,737,698</b>	<b>\$15,924,569</b>	<b>\$178,754,636</b>	<b>\$341,899</b>	<b>\$8,800,057</b>

ALL FUNDS  
FTE EMPLOYEE DATA

UNIT	Montana State University - Bozeman				
	ACTUAL 2021	PER- CENT	BUDGETED FY 2022	PER- CENT	INCR. (DECR.)
<b>CURRENT UNRESTRICTED FUND:</b>					
Contract Faculty (AY/FY)	868.90	42%	874.42	41%	0.64%
Contract Administrative	36.12	2%	36.12	2%	0.00%
Contract Professional	243.35	12%	243.09	12%	-0.11%
Classified	664.46	32%	669.56	32%	0.77%
Graduate Teaching & Research Assistants (GTA & GRA)	182.53	9%	190.06	9%	4.13%
Part-Time and Other	92.42	4%	98.38	5%	6.45%
<b>TOTAL</b>	<b>2,087.78</b>	<b>100%</b>	<b>2,111.63</b>	<b>100%</b>	<b>1.14%</b>
<b>RESTRICTED:</b>					
Contract Faculty (AY/FY)	72.34	8%	73.02	7%	0.94%
Contract Administrative	0.54	0%	0.35	0%	-35.19%
Contract Professional	339.94	37%	409.00	39%	20.32%
Classified	79.00	9%	78.10	7%	-1.14%
Graduate Teaching & Research Assistants (GTA & GRA)	224.49	24%	254.62	24%	13.42%
Part-Time and Other	203.30	22%	230.75	22%	13.50%
<b>TOTAL</b>	<b>919.61</b>	<b>100%</b>	<b>1,045.84</b>	<b>100%</b>	<b>13.73%</b>
<b>DESIGNATED:</b>					
Contract Faculty (AY/FY)	24.51	6%	25.41	6%	3.67%
Contract Administrative	0.84	0%	0.31	0%	-63.10%
Contract Professional	65.53	15%	66.77	15%	1.89%
Classified	174.71	39%	174.39	38%	-0.18%
Graduate Teaching & Research Assistants (GTA & GRA)	39.93	9%	45.69	10%	14.43%
Part-Time and Other	138.15	31%	143.44	31%	3.83%
<b>TOTAL</b>	<b>443.67</b>	<b>100%</b>	<b>456.01</b>	<b>100%</b>	<b>2.78%</b>
<b>AUXILIARY:</b>					
Contract Administrative	0	0%	0	0%	0.00%
Contract Professional	61.81	9%	59.41	9%	-3.88%
Classified	375.22	57%	381.15	58%	1.58%
Graduate Teaching & Research Assistants (GTA & GRA)	0	0%	0	0%	0.00%
Part-Time and Other	216.88	33%	221.51	33%	2.13%
<b>TOTAL</b>	<b>653.91</b>	<b>100%</b>	<b>662.07</b>	<b>100%</b>	<b>1.25%</b>
<b>PLANT:</b>					
Classified	-	0%	-	0%	0.00%
Part-Time and Other	-	0%	-	0%	0.00%
<b>TOTAL</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>0%</b>	<b>0.00%</b>
<b>TOTAL FTE:</b>					
Contract Faculty (AY/FY)	965.75	24%	972.85	23%	0.74%
Contract Administrative	37.50	1%	36.78	1%	-1.92%
Contract Professional	710.63	17%	778.27	18%	9.52%
Classified	1,293.39	32%	1,303.20	30%	0.76%
Graduate Teaching & Research Assistants (GTA & GRA)	446.95	11%	490.37	11%	9.71%
Part-Time and Other	650.75	16%	694.08	16%	6.66%
<b>TOTAL</b>	<b>4,104.97</b>	<b>100%</b>	<b>4,275.55</b>	<b>100%</b>	<b>4.16%</b>

\*\*\*Comments\*\*\*

Significant increases in restricted budgeted FTE is due to anticipated increases in restricted sponsored programs spending for FY22.

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

NAME				CODE	
<b>Montana State University at Bozeman</b>				<b>51040</b>	
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 2020 (Actual)	1,566,625	8,864,772	135,873	9,224,292	
+ Revenues, Transfers In (Actual FY 21 YTD)	3,239	4,215,296	23,379,631	34,815	
- Expenditures, Transfers Out (Actual FY21 YTD)	-	(523,553)	(12,118,051)	(653,994)	
<b>Fund Balance - FYE 2021 (Actual)</b>	<b>1,569,865</b>	<b>12,556,515</b>	<b>11,397,453</b>	<b>8,605,113</b>	
+ Revenues, Transfers In (Projected FY22)	-	1,000,000	12,000,000	2,250,000	
- Expenditures, Transfers Out (Projected FY22)	-	(2,200,000)	(23,000,000)	(950,000)	
<b>Fund Balance - FYE 2022 (Projected)</b>	<b>1,569,865</b>	<b>11,356,515</b>	<b>397,453</b>	<b>9,905,113</b>	
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 FY21 been submitted and approved by OCHE?	n/a				
c. Has the required documentation for the FY22 transfers out of this reserve fund been submitted to OCHE?		Yes			

**\*\*NOTES\*\***

FY21 Allowable Reserve Revolving Balance by BoR Policy 910.15 -- 5% of FY20 Revenues equals \$12,673,336

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

A list of the FY22 projected transfers from the Scholarships/Stipends and Revolving Reserves has been provided to OCHE.

**Montana State University-Bozeman  
Negative Cash Report as of June 30, 2021**

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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.

**Montana State University-Bozeman**  
**Negative Fund Balances Report as of June 30, 2021**

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There are no negative fund balances to report.



REPORT ON OUTSTANDING INDEBTEDNESS

Campus: Montana State University - Bozeman

Date: June 30, 2021

REVENUE BOND ISSUE	ORIGINAL AMOUNT OF ISSUE	USES OF FUNDS - PROJECTS/AMOUNTS	PLEGGED REVENUES	FY20 DEBT COVERAGE RATIO	OUTSTANDING PRINCIPAL BALANCE AT June 30, 2021	FY22 PRINCIPAL & INTEREST PAYMENT	FY23 PRINCIPAL & INTEREST PAYMENT	FY24 PRINCIPAL & INTEREST PAYMENT	FY25 PRINCIPAL & INTEREST PAYMENT
1	Series A-2013	\$55,480,000	Renovations to existing student housing facilities and construction of a new student housing facility.		\$49,995,000	\$ 3,603,900	\$ 3,603,700	\$ 3,601,500	\$ 3,605,025
	Series C-2016	\$16,455,000	Construction of parking structure and dining hall; purchase of research building; authorized up to \$16.455 million to be drawn through 2018.		\$15,228,805	\$ 874,551	\$ 874,551	\$ 874,551	\$ 874,551
	Series D-2017	\$19,620,567	Refund Series K-2006 and M-2011.		\$14,088,854	\$ 2,013,305	\$ 2,366,938	\$ 2,369,563	\$ 2,363,813
	Series E-2018	\$44,800,000	Construction of residence hall.		\$43,075,000	\$ 2,873,806	\$ 2,373,931	\$ 2,370,181	\$ 2,370,306
	Series F-2018	\$25,750,000	Student Facilities Enhancement Project, encompassing renovations to the SUB, H&PE Complex & Black Box Theater		\$17,450,000	\$ 1,546,035	\$ 1,486,983	\$ 1,552,309	\$ 1,488,171
8	Series M 2011	\$14,100,000	Renovations to existing student housing facilities and construction of a new student housing facility. Partially refunded by Series D-2017		\$190,000	\$ 192,850	\$ 0	\$ 0	\$ 0

	REVENUE BOND ISSUE	ORIGINAL AMOUNT OF ISSUE	USES OF FUNDS - PROJECTS/AMOUNTS	PLEGGED REVENUES	FY20 DEBT COVERAGE RATIO	OUTSTANDING PRINCIPAL BALANCE AT June 30, 2021	FY22 PRINCIPAL & INTEREST PAYMENT	FY23 PRINCIPAL & INTEREST PAYMENT	FY24 PRINCIPAL & INTEREST PAYMENT	FY25 PRINCIPAL & INTEREST PAYMENT
9	Series N 2012	\$20,460,000	Refinancing of Series H (Fixed rate financing for a Chemistry Research Bldg).			\$15,675,000	\$ 1,382,782	\$ 1,386,782	\$ 1,384,282	\$ 1,385,282
10	Series O 2012	\$20,400,000	Refinancing of Series I (Current refunding of Series D 1996 bonds to construct parking lots and academic centers, remodel fieldhouse, and housing system and facility remodel).			\$3,875,000	\$ 3,927,119	\$ 0	\$ 0	\$ 0
		<b>Total Bonded Indebtedness</b>			<b>1.75X</b>	<b>\$159,577,659</b>	<b>\$16,414,348</b>	<b>\$12,092,885</b>	<b>\$12,152,386</b>	<b>\$12,087,148</b>
	OTHER LONG TERM DEBT - SOURCE	ORIGINAL BALANCE	USES OF FUNDS - PROJECTS/AMOUNTS	REVENUE STREAM IDENTIFIED FOR REPAYMENT	FY20 DEBT COVERAGE RATIO	OUTSTANDING PRINCIPAL BALANCE AT June 30, 2021	FY22 PRINCIPAL & INTEREST PAYMENT	FY23 PRINCIPAL & INTEREST PAYMENT	FY24 PRINCIPAL & INTEREST PAYMENT	FY25 PRINCIPAL & INTEREST PAYMENT
11	State of Montana InterCap	\$ 279,347	Wireless Campus Expansion	Various sources contributing to the IT Capital Plan		\$86,565	\$29,940	\$29,754	\$29,374	\$0
12		\$ 4,000,000	Dobbie Lambert Field Improvements	Student fees		\$3,504,003	\$289,562	\$293,080	\$296,710	\$300,449
13		\$ 300,000	KUSM Master Control Equipment	Restricted gift revenues		\$35,875	\$36,168	\$0	\$0	\$0
14		\$ 4,000,000	Bobcat Stadium Endzone	Football and Athletics events revenues in excess of debt service requirements		\$1,600,807	\$303,722	\$304,561	\$305,417	\$306,286
15		\$ 4,350,000	Energy Retrofits	Auxiliary Services revenues (net) in excess of debt service requirements		\$2,131,258	\$327,169	\$325,993	\$324,802	\$323,593
16		\$ 475,000	Stadium Repairs	Football and Athletics events revenues in excess of debt service requirements		\$148,784	\$100,598	\$50,644	\$0	\$0
17		\$ 1,800,000	SUB Ballroom Renovation	Auxiliary Services (net) and student fee revenues in excess of debt service requirements		\$1,127,026	\$130,575	\$130,124	\$129,667	\$129,204
18	Vendor long-term payable	\$ 400,000	Axiom Software	Operations		\$100,000	\$0	\$0	\$0	\$0
19	Vendor long-term payable	\$ 36,045	Tractor	Operations		\$36,045	\$18,022	\$18,023		
20	Capital Leases	\$ 296,160	Various	Operations		\$68,343	\$40,975	\$23,275	\$7,358	\$1,718
21	MSTA	\$ 12,033,000	Research	Research-related revenues		\$4,486,969	\$180,000	\$180,000	\$180,000	\$180,000
		<b>Total Other Indebtedness</b>				<b>\$13,325,675</b>	<b>\$1,456,731</b>	<b>\$1,355,454</b>	<b>\$1,273,328</b>	<b>\$1,241,250</b>
					JUNE 30, 2020 BALANCE	June 30, 2021 BALANCE	PERCENT CHANGE FY20 TO FY21			
1	State Building Energy Conservation Program (SBECP)	SBECP Loans			\$ 1,575,163	\$ 1,367,125	-13%			
<b>Total Outstanding Debt Principal Balance at June 30, 2021</b>					<b>\$ 174,270,459</b>					

## Montana State University-Bozeman Inter-Entity Loans Report as of June 30, 2021

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**Loan Balance:**

\$17,000,000

**Fund Group:**

Restricted Grants & Contracts (SABHRS Fund 32200)

**Payable To:**

MSU-Bozeman Designated Fund Group (SABHRS Fund 33200)

**Reason for Loan:**

Many of MSU's grants and contracts funds operate on an expense reimbursement basis, wherein the University expends funds and bills the sponsor according to a grant agreement that provides for monthly, quarterly or other periodic billing. Due to the large volume of expended funds, a receivable balance of this magnitude is expected.

**Plan for Repayment:**

Payments from sponsors, who are billed on a periodic basis according to individual grant agreements, will be used to repay the loan. A similar loan amount is necessary for each billing cycle.

**Solvency Analysis:**

The Restricted Grants & Contracts fund holds receivables, primarily from the Federal government, to support its repayment. Billing is up to date, and the Office of Sponsored Programs employs a cash manager to oversee billing and collections. Restricted Grant and Contract funds are under the management of the Vice President of Research, Economic Development and Graduate Education.

The Designated Fund Group holds Facility and Administrative Cost Recovery funds as its largest single source of revenue. These funds are also under the management of the Vice President of Research, Economic Development and Graduate Education, whose office ensures adequacy of cash among the two fund types.

**Montana State University-Bozeman  
Inter-Entity Loans Report as of June 30, 2021**

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**Loan Activity:**

<b>Date</b>	<b>Description</b>	<b>Amount</b>	<b>Balance</b>
<b>July 1, 2020</b>	<b>Beginning Balance</b>		<b>\$ 9,000,000</b>
August 13, 2020		8,000,000.00	8,000,000
<b>June 30, 2021</b>	<b>Ending Balance</b>		<b>\$ 17,000,000</b>