

Montana University System – Summary

Schedules listed below represent net revenue and expenditures

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Schedule 2 [State General Fund & 6-Mill Levy Support](#)

Schedule 3 [System Current Unrestricted Revenue](#)

Schedule 4 [Scholarships and Fellowships](#) | [FY25 Budget](#) | [FY24 Actuals](#)

Schedule 5 [Full Time Equivalent Employees - Current Unrestricted](#) | [FY25 Budget](#) | [FY24 Actuals](#)

Schedule 6 [Full Time Equivalent Employees - All Funds](#) | [FY25 Budget](#) | [FY24 Actuals](#)

Schedule 7 [Current Unrestricted Expenses](#) | [Ed Units](#) | [Agencies](#)

Schedule 8 [Current Unrestricted Revenue](#) | [Ed Units](#) | [Agencies](#)

**MONTANA UNIVERSITY SYSTEM
ALL FUNDS SUMMARY - EXPENDITURES
FISCAL YEAR 2025**

Agency	Actual FY 2024	Budgeted FY 2025	Dollar Change Actual 2024 to Budgeted 2025	Percent Change Actual 2024 to Budgeted 2025
Educational Units & Agencies:				
Current Operating Unrestricted	\$ 576,773,347	\$ 611,400,623	\$ 34,627,276	6%
Current Restricted	428,838,905	488,705,647	59,866,742	14%
Current Designated	261,793,763	276,688,580	14,894,817	6%
Auxiliary Enterprises	184,260,622	188,347,145	4,086,523	2%
Loan & Endowment Funds	3,698,729	3,390,456	(308,273)	-8%
Plant Funds	261,815,333	328,210,592	66,395,259	25%
Total	\$ 1,717,180,699	\$ 1,896,743,043	\$ 179,562,344	10%
Community Colleges:				
Current Operating Unrestricted	\$ 34,697,844	\$ 39,164,054	\$ 4,466,210	13%
Current Restricted	\$ 8,535,921	\$ 8,500,627	(35,294)	0%
Current Designated	\$ 4,396,343	\$ 4,137,629	(258,714)	-6%
Auxiliary Enterprises	\$ 8,141,193	\$ 8,703,889	562,696	7%
Plant Funds	\$ 1,257,338	\$ 1,406,285	148,947	12%
Total	\$ 57,028,639	\$ 61,912,484	\$ 4,883,845	9%
Tribal College Assistance	\$ 994,451	\$ 1,018,400	\$ 23,949	2%
Office of the Commissioner:				
General Fund	\$ 18,586,718	\$ 23,855,153	\$ 5,268,435	28%
State Special Revenue	2,903,280	4,088,863	1,185,583	41%
Federal Special Revenue	11,108,594	13,435,603	2,327,009	21%
Proprietary	131,739,129	146,746,687	15,007,558	11%
Other-Private Funding	24,021,287	25,104,270	1,082,983	5%
Total	\$ 188,359,008	\$ 213,230,576	\$ 24,871,568	13%
TOTAL ALL FUNDS	\$ 1,963,562,797	\$ 2,172,904,503	\$ 209,341,706	11%

*Schedule represents net expenditures and includes transfers between funds

MONTANA UNIVERSITY SYSTEM
STATE GENERAL FUND and 6 MILL LEVY SUPPORT
FISCAL YEARS 2024 & 2025

Program	Actual FY 2024	Budgeted FY 2025	Dollar Change Actual 2024 to Budgeted 2025	Percent Change Actual 2024 to Budgeted 2025
Administration	\$ 3,513,057	\$ 4,707,025	\$ 1,193,968	34%
Administration - OTO's	2,282,985	4,850,000	2,567,015	112%
Student Assistance	12,481,312	14,010,789	1,529,477	12%
Community Colleges	16,151,492	17,635,881	1,484,389	9%
Minority Achievement	147,256	156,770	9,514	6%
Workforce Development - Perkins Admin State Match	107,878	108,666	788	1%
Educational Units-General Fund	184,383,729	196,014,045	11,630,316	6%
Educational Units- 6 mill levy	33,047,266	32,447,266	(600,000)	-2%
Educational Units-Performance Funding	11,900,280	12,809,033	908,753	8%
Educational Units-MUS Residency Program	914,769	914,769	-	0%
Educational Units- LRBP O&M		7,193,982		
Educational Units- OTO's	-	-	-	100%
MUS-1% MUS Retirement Plan (Statutory Appropriation)	1,969,619	1,892,140	(77,479)	-4%
Agencies	34,584,789	35,805,273	1,220,484	4%
Agencies - FSTS OTO	120,000	-	(120,000)	100%
Tribal College Assistance	994,451	1,018,400	23,949	2%
Board of Regents	55,733	93,096	37,363	67%
Total State Support	\$ 302,654,617	\$ 329,657,135	\$ 19,808,536	8.9%

MONTANA UNIVERSITY SYSTEM - CAMPUSES* & AGENCIES
CURRENT UNRESTRICTED REVENUES
FISCAL YEARS 2024 & 2025

Agency	Actual FY 2024	Budgeted FY 2025	Dollar Change Actual 2024 to Budgeted 2025	Percent Change Actual 2024 to Budgeted 2025
Montana State University:				
MSU - Bozeman	\$ 271,588,739	\$ 287,306,646	15,717,907	5.8%
MSU - Billings	\$ 40,048,812	\$ 40,805,280	756,468	1.9%
MSU - Northern	\$ 14,792,527	\$ 16,051,089	1,258,562	8.5%
Great Falls College - MSU	\$ 11,242,962	\$ 11,697,325	454,363	4.0%
Agricultural Experiment Station	\$ 20,046,673	\$ 20,459,681	413,008	2.1%
Extension Service	\$ 7,755,663	\$ 7,967,962	212,299	2.7%
Fire Services Training School	\$ 1,384,386	\$ 1,301,325	(83,061)	-6.0%
Montana State University Subtotal	\$ 366,859,762	\$ 385,589,308	\$ 18,729,546	5.1%
University of Montana:				
UM - Missoula	\$ 141,953,979	\$ 147,720,562	5,766,583	4.1%
Montana Tech	\$ 29,115,354	\$ 31,542,488	2,427,134	8.3%
UM - Western	\$ 16,539,494	\$ 17,114,196	574,702	3.5%
Helena College - UM	\$ 8,376,864	\$ 9,449,858	1,072,994	12.8%
Bureau of Mines	\$ 5,862,702	\$ 6,537,448	674,746	11.5%
Forest Conservation and Exp. Station	\$ 1,533,953	\$ 1,595,008	61,055	4.0%
University of Montana Subtotal	\$ 203,382,346	\$ 213,959,560	\$ 10,577,214	5%
Community Colleges:				
Dawson	\$ 5,839,539	\$ 6,298,782	459,243	7.9%
Flathead Valley	\$ 22,402,248	\$ 23,946,985	1,544,737	6.9%
Miles	\$ 7,083,488	\$ 7,803,026	719,538	10.2%
Bitterroot Valley	\$ 175,841	\$ 129,971	(45,870)	-26.1%
Community Colleges Subtotal	\$ 35,501,116	\$ 38,178,764	\$ 2,677,648	7.5%
TOTAL CAMPUSES & AGENCIES	\$ 605,743,224	\$ 637,727,632	\$ 31,984,408	5.3%

*Excludes special appropriations not used for educating postsecondary students & represents net revenue

**MONTANA UNIVERSITY SYSTEM
SUMMARY OF SCHOLARSHIPS AND FELLOWSHIPS
CURRENT UNRESTRICTED OPERATING FUNDS
FISCAL YEAR 2025 BUDGETED**

	MSU SUMMARY	UM SUMMARY	SYSTEM SUMMARY
	DOLLAR AMOUNT	DOLLAR AMOUNT	DOLLAR AMOUNT
Campus Discretionary Waivers			
Undergraduate			
Resident Tuition Waiver	543,450	3,887,000	4,430,450
Non-Resident Tuition Waiver	43,493,108	12,887,200	56,380,308
Custodial Student	-	-	-
Senior Citizens	53,549	39,200	92,749
Total Undergraduate	\$44,090,107	\$ 16,813,400	\$ 60,903,507
Graduate			
Resident Tuition Waiver	1,157,022	3,070,207	4,227,229
Non-Resident Tuition Waiver	1,768,185	1,348,500	3,116,685
GTA/GRA Waiver	-	-	-
Total Graduate	\$2,925,207	\$ 4,418,707	\$ 7,343,914
Athletic			
Resident Tuition Waiver	899,272	1,424,048	2,323,320
Non-Resident Tuition Waiver	4,492,689	3,845,731	8,338,420
Total Athletic	\$ 5,391,961	\$ 5,269,779	\$ 10,661,740
Other			
Other Tuition Waivers	169,800	758,500	928,300
Scholarships & Fellowships	6,364,444	800,636	7,165,080
Yellow Ribbon Program	3,560	59,400	62,960
Total Other	\$6,537,804	\$ 1,618,536	\$ 8,156,340
Board of Regents Designated			
Waivers and Scholarships			
American Indian Waiver	1,960,220	914,000	2,874,220
Employee Waiver	652,371	120,200	772,571
Dependent Waiver	647,097	330,900	977,997
Veteran	17,953	12,280	30,233
Peace & Fire Orphans	8,791	4,680	13,471
War Orphans/Prisoners of War	-	-	-
September 11, 2001 Victim	-	-	-
Community College Honor	77,108	38,000	115,108
MUS High School Honor	2,915,814	1,097,000	4,012,814
MT National Guard	332,016	190,000	522,016
National Merit	-	2,000	2,000
Total Waivers and Scholarships	\$ 6,611,371	\$ 2,709,060	\$ 9,320,431
Total Tuition Waived	\$65,556,449	\$ 30,829,482	\$ 96,385,931

*Amounts may not be exact due to rounding

**MONTANA UNIVERSITY SYSTEM
SUMMARY OF SCHOLARSHIPS AND FELLOWSHIPS
CURRENT UNRESTRICTED OPERATING FUNDS
FISCAL YEAR 2024 ACTUAL**

	MSU SUMMARY	UM SUMMARY	SYSTEM SUMMARY
	DOLLAR AMOUNT	DOLLAR AMOUNT	DOLLAR AMOUNT
Campus Discretionary Waivers			
Undergraduate			
Resident Tuition Waiver	640,746	1,915,745	2,556,491
Non-Resident Tuition Waiver	39,254,592	7,199,355	46,453,947
Custodial Student	-	-	-
Senior Citizens	52,728	27,916	80,644
Total Undergraduate	\$ 39,948,066	\$ 9,143,015	\$ 49,091,082
Graduate			
Resident Tuition Waiver	1,021,669	1,341,275	2,362,943
Non-Resident Tuition Waiver	1,776,470	732,862	2,509,331
GTA/GRA Waiver	-	-	-
Total Graduate	\$ 2,798,138	\$ 2,074,136	\$ 4,872,275
Athletic			
Resident Tuition Waiver	839,414	1,041,051	1,880,465
Non-Resident Tuition Waiver	4,292,236	1,993,600	6,285,836
Total Athletic	\$ 5,131,650	\$ 3,034,651	\$ 8,166,301
Other			
Other Tuition Waivers	81,784	604,350	686,134
Scholarships & Fellowships	4,855,878	195,445	5,051,323
Yellow Ribbon Program	-	8,359	8,359
Total Other	\$ 4,937,662	\$ 808,154	\$ 5,745,816
Board of Regents Designated			
Waivers and Scholarships			
American Indian Waiver	1,897,149	522,320	2,419,469
Employee Waiver	627,866	72,744	700,610
Dependent Waiver	620,277	202,760	823,037
Veteran	24,501	1,089	25,590
Peace & Fire Orphans	6,056	3,179	9,235
War Orphans/Prisoners of War	-	2,520	2,520
September 11, 2001 Victim	-	-	-
Community College Honor	70,605	14,910	85,515
MUS High School Honor	2,817,438	568,821	3,386,259
MT National Guard	394,033	90,505	484,539
National Merit	1,201	-	1,201
Total Waivers and Scholarships	\$ 6,459,127	\$ 1,478,847	\$ 7,937,974
Total Tuition Waived	\$ 59,274,643	\$ 16,538,804	\$ 75,813,447

*Amounts may not be exact due to rounding

**MONTANA UNIVERSITY SYSTEM
SUMMARY OF DETAIL OF FULL TIME EQUIVALENT EMPLOYEES
CURRENT UNRESTRICTED OPERATING FUNDS
FISCAL YEAR 2025 BUDGETED**

	Contract Faculty	Contract Administrative	Contract Professional	Classified	GTA / GRA	Part-Time and Other	Total
Montana State University							
Bozeman	880.84	35.32	203.97	780.45	223.49	88.91	2,212.98
Billings	149.55	10.84	62.84	126.32	4.50	35.00	389.05
Northern	66.34	5.43	34.44	39.60	-	5.48	151.29
Great Falls MSU	78.10	7.00	21.00	32.70	-	2.20	141.00
Agriculture Experiment Station	63.68	0.40	29.53	50.83	24.61	2.45	171.50
Extension Service	41.07	0.48	6.11	15.31	-	3.86	66.83
Fire Services Training School	8.19	-	0.78	1.50	-	-	10.47
MSU Subtotal	1,287.77	59.47	358.67	1,046.71	252.60	137.90	3,143.12
The University of Montana							
Missoula	502.45	22.69	221.78	452.06	131.46	38.92	1,369.36
Montana Tech	137.94	8.33	43.44	73.98	9.08	9.07	281.84
Western	73.25	3.55	27.55	30.02	-	1.14	135.51
Helena College	42.00	1.00	16.04	29.00	-	-	88.04
Bureau of Mines	-	1.00	18.79	5.00	-	0.73	25.52
Forestry Conservation Station	6.83	-	2.10	0.92	-	-	9.85
UM Subtotal	762.47	36.57	329.70	590.98	140.54	49.86	1,910.12
MUS System Total	2,050.24	96.04	688.37	1,637.69	393.14	187.76	5,053.24
% of Total	41%	2%	14%	32%	8%	4%	100%

**Amounts may not be exact due to rounding*

**MONTANA UNIVERSITY SYSTEM
SUMMARY OF DETAIL OF FULL TIME EQUIVALENT EMPLOYEES
CURRENT UNRESTRICTED OPERATING FUNDS
FISCAL YEAR 2024 ACTUAL**

	Contract Faculty	Contract Administrative	Contract Professional	Classified	GTA / GRA	Part-Time and Other	Total
Montana State University							
Bozeman	806.22	35.76	199.15	679.71	187.38	131.08	2,039.30
Billings	134.04	10.84	58.94	109.01	4.50	34.27	351.60
Northern	62.02	4.73	33.08	38.60	-	6.23	144.66
Great Falls MSU	75.60	6.00	21.00	32.50	-	2.80	137.90
Agriculture Experiment Station	40.29	0.40	23.06	46.23	14.77	10.55	135.30
Extension Service	28.82	0.48	5.77	14.26	-	1.44	50.77
Fire Services Training School	5.76	-	0.78	1.48	-	-	8.02
MSU Subtotal	1,152.75	58.21	341.78	921.79	206.65	186.37	2,867.55
The University of Montana							
Missoula	471.63	20.53	187.32	383.01	131.19	39.68	1,233.36
Montana Tech	133.76	8.33	40.30	70.48	9.08	9.64	271.59
Western	74.00	3.65	22.46	32.42	-	1.00	133.53
Helena College	41.77	1.00	13.30	25.70	-	1.80	83.57
Bureau of Mines	-	1.10	19.44	4.75	-	0.90	26.19
Forestry Conservation Station	6.58	-	2.20	0.88	-	0.06	9.72
UM Subtotal	727.74	34.61	285.02	517.24	140.27	53.08	1,757.96
MUS System Total	1,880.49	92.82	626.80	1,439.03	346.92	239.45	4,625.51
% of Total	41%	2%	14%	31%	8%	5%	100%

**Amounts may not be exact due to rounding*

**MONTANA UNIVERSITY SYSTEM
SUMMARY DETAIL OF FULL TIME EQUIVALENT EMPLOYEES
ALL FUNDS
FISCAL YEAR 2025 BUDGETED**

	Contract Faculty	Contract Administrative	Contract Professional	Classified	GTA / GRA	Part-Time and Other	Total
Montana State University							
Bozeman	979.77	36.55	716.34	1,404.30	626.57	787.19	4,550.72
Billings	152.55	12.00	98.17	201.68	5.43	68.28	538.11
Northern	67.19	7.00	59.39	56.43	-	12.52	202.53
Great Falls College	79.60	7.00	27.00	37.90	-	3.90	155.40
Agriculture Experiment Station	82.09	0.40	35.35	65.23	24.61	7.78	215.46
Extension Service	148.15	0.48	11.44	27.33	-	12.40	199.80
Fire Services Training School	8.19	-	0.78	1.50	-	0.83	11.30
MSU Subtotal	1,517.54	63.43	948.47	1,794.37	656.61	892.90	5,873.32
The University of Montana							
Missoula	624.02	24.31	763.41	885.01	199.22	369.69	2,865.66
Montana Tech	149.36	10.00	148.87	107.04	39.47	37.55	492.29
Western	73.75	5.00	41.05	73.60	-	1.14	194.54
Helena College	42.00	1.00	22.54	35.25	-	10.00	110.79
Bureau of Mines	-	1.00	39.79	11.00	-	1.99	53.78
Forestry Conservation Station	6.83	-	2.10	0.92	-	-	9.85
UM Subtotal	895.96	41.31	1,017.76	1,112.82	238.69	420.37	3,726.91
MUS System Total	2,413.50	104.74	1,966.23	2,907.19	895.30	1,313.27	9,600.23
% of Total	25%	1%	20%	30%	9%	14%	100%

*Amounts may not be exact due to rounding

**MONTANA UNIVERSITY SYSTEM
SUMMARY DETAIL OF FULL TIME EQUIVALENT EMPLOYEES
ALL FUNDS
FISCAL YEAR 2024 ACTUAL**

	Contract Faculty	Contract Administrative	Contract Professional	Classified	GTA / GRA	Part-Time and Other	Total
Montana State University							
Bozeman	904.20	37.14	642.35	1,192.81	533.52	806.98	4,117.00
Billings	137.20	12.00	90.51	174.07	5.43	67.55	486.76
Northern	63.65	5.53	56.16	54.43	-	20.04	199.81
Great Falls College	76.60	6.00	24.00	38.70	-	4.50	149.80
Agriculture Experiment Station	56.75	0.40	29.08	61.05	17.90	24.63	189.81
Extension Service	111.66	0.48	10.14	24.21	0.67	12.84	160.00
Fire Services Training School	5.76	-	0.78	1.48	-	0.56	8.58
MSU Subtotal	1,355.82	61.55	853.02	1,546.75	557.52	937.10	5,311.76
The University of Montana							
Missoula	591.10	22.76	733.84	749.64	199.90	428.17	2,725.41
Montana Tech	152.04	9.90	148.14	112.26	48.66	44.37	515.37
Western	78.00	5.35	34.81	97.15	-	3.00	218.31
Helena College	46.25	1.00	19.88	32.77	-	2.85	102.75
Bureau of Mines	-	1.10	41.26	10.75	-	3.10	56.21
Forestry Conservation Station	6.58		2.20	0.88	-	0.06	9.72
UM Subtotal	873.97	40.11	980.13	1,003.45	248.56	481.55	3,627.77
MUS System Total	2,229.79	101.66	1,833.15	2,550.20	806.08	1,418.65	8,939.53
% of Total	25%	1%	21%	29%	9%	16%	100%

*Amounts may not be exact due to rounding

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

Montana University System
 Current Unrestricted Expenditures
 FY24 Actuals to FY25 Budgeted
 Chart of Accounts: All
 Reporting Units: All

Fiscal Year
24

Period
14

FY Comparison
Next FY

Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY24	% of Total	Budget FY25	% of Total Budget	% Change	
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$163,994,887	28.81%	\$179,880,080	30.00%	9.69%	Net/Gross Tuition Net
		Contract Administrat..	611ADM	\$15,638,977	2.75%	\$16,503,331	2.75%	5.53%	
		Classified	611CLS	\$83,096,503	14.60%	\$94,537,028	15.77%	13.77%	
		Graduate Assistan..	611GST	\$12,641,218	2.22%	\$13,248,411	2.21%	4.80%	
		Contract Professio..	611PRF	\$51,540,478	9.06%	\$57,904,855	9.66%	12.35%	
		Other Salaries	612OTS	\$5,513,643	0.97%	\$4,861,263	0.81%	-11.83%	
		Other Compensati..	613OTC	\$1,036,010	0.18%	\$978,897	0.16%	-5.51%	
		Subcategory Total		\$333,461,717	58.59%	\$367,913,865	61.37%	10.33%	
	Benefits	Employee Benefits	614BEN	\$109,446,384	19.23%	\$119,196,691	19.88%	8.91%	
		Other Benefits	619OTB	(\$1,600)	-0.00%				
		Termination Benef..	615TRB	\$368,716	0.06%	\$185,000	0.03%	-49.83%	
		Termination Pay	615TRP	\$3,882,840	0.68%	\$1,798,196	0.30%	-53.69%	
		Subcategory Total		\$113,696,340	19.98%	\$121,179,887	20.21%	6.58%	
	Category Total		\$447,158,057	78.56%	\$489,093,752	81.58%	9.38%		
	Operating Expenses	Operating Expenses	Communications	623COM	\$3,395,226	0.60%	\$2,899,205	0.48%	
Contracted Services			621SRV	\$20,426,306	3.59%	\$19,178,502	3.20%	-6.11%	
Cost of Goods Sold			629CGS	\$1,962	0.00%	\$0	0.00%	-100.00%	
Other			628OTH	(\$15,886,633)	-2.79%	(\$16,573,033)	-2.76%	4.32%	
Rent			625RNT	\$6,664,993	1.17%	\$7,178,881	1.20%	7.71%	
Repairs & Mainten..			627MNT	\$25,004,975	4.39%	\$24,094,887	4.02%	-3.64%	
Sponsored Progra..			690IDC						
Supplies			622SUP	\$18,355,737	3.22%	\$18,163,577	3.03%	-1.05%	
Travel			624TRV	\$4,670,472	0.82%	\$4,760,380	0.79%	1.93%	
Utilities			626UTL	\$12,790,439	2.25%	\$12,096,603	2.02%	-5.42%	
Waivers & Scholar..			628WAV	\$5,624,613	0.99%	\$7,334,880	1.22%	30.41%	
Subcategory Total				\$81,048,088	14.24%	\$79,133,883	13.20%	-2.36%	
Category Total				\$81,048,088	14.24%	\$79,133,883	13.20%	-2.36%	
Capital and Transfers	Capital	Capital Building	643CBL	\$23,855	0.00%	\$0	0.00%	-100.00%	
		Capital Equipment	631CEQ	\$4,267,718	0.75%	\$1,916,436	0.32%	-55.09%	
		Capital Land	641CLN						
		Capital Other Impr..	645COI	\$0	0.00%	\$40,000	0.01%		
	Debt Service	650DBT	\$1,396,760	0.25%	\$1,489,230	0.25%	6.62%		
	Subcategory Total		\$5,688,333	1.00%	\$3,445,666	0.57%	-39.43%		
	Transfers	Intra-Entity Exp-Ex..	689XFR	\$169,465	0.03%				
		Mandatory Transf..	687MXF	\$748,067	0.13%	\$764,692	0.13%	2.22%	
NonMandatory Tra..		688NXF	\$34,359,714	6.04%	\$27,110,875	4.52%	-21.10%		
Subcategory Total		\$35,277,247	6.20%	\$27,875,567	4.65%	-20.98%			
Category Total		\$40,965,580	7.20%	\$31,321,233	5.22%	-23.54%			
Total Expenses		\$569,171,725	100.00%	\$599,548,867	100.00%	5.34%			

Chart of Accounts
 MSU
 UM

Ed Units or Agencies
 Agencies
 Ed Units

Reporting Units
All

Fund
Multiple values

Org
Multiple values

Account
All

Program
All

Activity
All

Location
All

Fund Type
All

Account Type
All

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

Montana University System
 Current Unrestricted Expenditures
 FY24 Actuals to FY25 Budgeted
 Chart of Accounts: All
 Reporting Units: All

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Period
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FY Comparison
 Next FY

Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY24	% of Total	Budget FY25	% of Total Budget	% Change	
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$155,535,837	29.20%	\$169,382,209	30.16%	8.90%	Net/Gross Tuition Net
		Contract Administrat..	611ADM	\$15,300,081	2.87%	\$16,159,061	2.88%	5.61%	
		Classified	611CLS	\$79,031,225	14.84%	\$89,960,024	16.02%	13.83%	
		Graduate Assistan..	611GST	\$12,083,511	2.27%	\$12,571,769	2.24%	4.04%	
		Contract Professio..	611PRF	\$47,171,320	8.86%	\$52,204,045	9.29%	10.67%	
		Other Salaries	612OTS	\$5,175,454	0.97%	\$4,687,772	0.83%	-9.42%	
		Other Compensati..	613OTC	\$915,744	0.17%	\$923,682	0.16%	0.87%	
		Subcategory Total		\$315,213,171	59.18%	\$345,888,562	61.58%	9.73%	
	Benefits	Employee Benefits	614BEN	\$102,331,167	19.21%	\$110,918,672	19.75%	8.39%	
		Other Benefits	619OTB	(\$1,600)	-0.00%				
		Termination Benef..	615TRB	\$359,970	0.07%	\$185,000	0.03%	-48.61%	
		Termination Pay	615TRP	\$3,518,583	0.66%	\$1,766,290	0.31%	-49.80%	
		Subcategory Total		\$106,208,120	19.94%	\$112,869,963	20.09%	6.27%	
	Category Total		\$421,421,292	79.13%	\$458,758,525	81.68%	8.86%		
	Operating Expenses	Operating Expenses	Communications	623COM	\$3,097,388	0.58%	\$2,613,951	0.47%	
Contracted Services			621SRV	\$19,599,137	3.68%	\$18,193,399	3.24%	-7.17%	
Cost of Goods Sold			629CGS	\$0	0.00%	\$0	0.00%		
Other			628OTH	(\$18,106,010)	-3.40%	(\$18,809,284)	-3.35%	3.88%	
Rent			625RNT	\$6,546,005	1.23%	\$7,040,206	1.25%	7.55%	
Repairs & Mainten..			627MNT	\$24,350,469	4.57%	\$22,959,750	4.09%	-5.71%	
Sponsored Progra..			690IDC						
Supplies			622SUP	\$16,868,005	3.17%	\$16,536,653	2.94%	-1.96%	
Travel			624TRV	\$4,072,254	0.76%	\$4,154,787	0.74%	2.03%	
Utilities			626UTL	\$12,496,089	2.35%	\$11,821,867	2.10%	-5.40%	
Waivers & Scholar..			628WAV	\$5,611,064	1.05%	\$7,334,880	1.31%	30.72%	
Subcategory Total				\$74,534,399	13.99%	\$71,846,211	12.79%	-3.61%	
Category Total				\$74,534,399	13.99%	\$71,846,211	12.79%	-3.61%	
Capital and Transfers	Capital	Capital Building	643CBL	\$23,855	0.00%	\$0	0.00%	-100.00%	
		Capital Equipment	631CEQ	\$2,300,137	0.43%	\$1,694,843	0.30%	-26.32%	
		Capital Land	641CLN						
		Capital Other Impr..	645COI	\$0	0.00%	\$40,000	0.01%		
	Debt Service	650DBT	\$1,396,348	0.26%	\$1,486,755	0.26%	6.47%		
	Subcategory Total		\$3,720,340	0.70%	\$3,221,598	0.57%	-13.41%		
	Transfers	Intra-Entity Exp-Ex..	689XFR	\$169,465	0.03%				
		Mandatory Transf..	687MXF	\$748,067	0.14%	\$764,692	0.14%	2.22%	
NonMandatory Tra..		688NXF	\$32,006,640	6.01%	\$27,096,417	4.82%	-15.34%		
Subcategory Total		\$32,924,172	6.18%	\$27,861,109	4.96%	-15.38%			
Category Total		\$36,644,512	6.88%	\$31,082,707	5.53%	-15.18%			
Total Expenses		\$532,600,203	100.00%	\$561,687,443	100.00%	5.46%			

Chart of Accounts

- MSU
- UM

Ed Units or Agencies

- Agencies
- Ed Units

Reporting Units

All

Fund

Multiple values

Org

Multiple values

Account

All

Program

All

Activity

All

Location

All

Fund Type

All

Account Type

All

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

Montana University System
 Current Unrestricted Expenditures
 FY24 Actuals to FY25 Budgeted
 Chart of Accounts: All
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Fiscal Year
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FY Comparison
Next FY

Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY24	% of Total	Budget FY25	% of Total Budget	% Change		
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$8,459,051	23.13%	\$10,497,871	27.73%	24.10%	Net/Gross Tuition Net	
		Contract Administrat..	611ADM	\$338,897	0.93%	\$344,270	0.91%	1.59%		
		Classified	611CLS	\$4,065,278	11.12%	\$4,577,003	12.09%	12.59%		
		Graduate Assistan..	611GST	\$557,707	1.52%	\$676,642	1.79%	21.33%		
		Contract Professio..	611PRF	\$4,369,157	11.95%	\$5,700,810	15.06%	30.48%		
		Other Salaries	612OTS	\$338,189	0.92%	\$173,491	0.46%	-48.70%		
		Other Compensati..	613OTC	\$120,266	0.33%	\$55,215	0.15%	-54.09%		
	Subcategory Total			\$18,248,545	49.90%	\$22,025,302	58.17%	20.70%		Chart of Accounts
	Benefits	Employee Benefits	614BEN	\$7,115,216	19.46%	\$8,278,019	21.86%	16.34%		<input checked="" type="checkbox"/> MSU
		Termination Benef..	615TRB	\$8,746	0.02%					<input checked="" type="checkbox"/> UM
Termination Pay		615TRP	\$364,257	1.00%	\$31,906	0.08%	-91.24%	Ed Units or Agencies		
Subcategory Total			\$7,488,220	20.48%	\$8,309,925	21.95%	10.97%	<input checked="" type="checkbox"/> Agencies		
Category Total			\$25,736,765	70.37%	\$30,335,227	80.12%	17.87%	<input type="checkbox"/> Ed Units		
Operating Expenses	Operating Expenses	Communications	623COM	\$297,838	0.81%	\$285,254	0.75%	-4.23%	Reporting Units	
		Contracted Services	621SRV	\$827,169	2.26%	\$985,103	2.60%	19.09%	Fund	
		Cost of Goods Sold	629CGS	\$1,962	0.01%	\$0	0.00%	-100.00%	All	
		Other	6280TH	\$2,219,377	6.07%	\$2,236,250	5.91%	0.76%	Org	
		Rent	625RNT	\$118,988	0.33%	\$138,675	0.37%	16.55%	All	
		Repairs & Mainten..	627MNT	\$654,505	1.79%	\$1,135,137	3.00%	73.43%	Account	
		Supplies	622SUP	\$1,487,732	4.07%	\$1,626,924	4.30%	9.36%	All	
		Travel	624TRV	\$598,218	1.64%	\$605,593	1.60%	1.23%	Program	
		Utilities	626UTL	\$294,350	0.80%	\$274,736	0.73%	-6.66%	All	
		Waivers & Scholar..	628WAV	\$13,549	0.04%				Activity	
Subcategory Total			\$6,513,689	17.81%	\$7,287,672	19.25%	11.88%	All		
Category Total			\$6,513,689	17.81%	\$7,287,672	19.25%	11.88%	Location		
Capital and Transfers	Capital	Capital Equipment	631CEQ	\$1,967,581	5.38%	\$221,593	0.59%	-88.74%	All	
		Debt Service	650DBT	\$412	0.00%	\$2,474	0.01%	500.00%	Fund Type	
	Subcategory Total			\$1,967,994	5.38%	\$224,068	0.59%	-88.61%	All	
	Transfers	NonMandatory Tra..	688NXF	\$2,353,074	6.43%	\$14,458	0.04%	-99.39%	Account Type	
Subcategory Total			\$2,353,074	6.43%	\$14,458	0.04%	-99.39%	All		
Category Total			\$4,321,068	11.82%	\$238,526	0.63%	-94.48%			
Total Expenses				\$36,571,522	100.00%	\$37,861,424	100.00%	3.53%		

Montana University System
Current Unrestricted Revenue
FY24 Actuals to FY25 Budgeted
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FY Comparison
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FY Comparisons:
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 Selected FY Actual to Previous Actual
 ■ Next FY

Category	Accounts	Level 1 Acct Code	Actual FY24	% of Total	Budget FY25	% of Total Budget	% Change	
Tuition and Fees*	Admissions Fees	515ADM	\$845,466	0.15%	\$564,873	0.09%	-33.19%	Net/Gross Tuition Net
	Non resident Tuition	505NON	\$158,630,035	27.82%	\$168,637,135	28.13%	6.31%	
	Other Tuition & Fees	507OTH	\$393,145	0.07%	\$394,449	0.07%	0.33%	
	Program Tuition & Fees	520PRG	\$13,034,261	2.29%	\$14,589,972	2.43%	11.94%	
	Registration Fee	515REG	\$2,253,325	0.40%	\$2,291,603	0.38%	1.70%	
	Resident Tuition	500RES	\$84,442,451	14.81%	\$88,672,321	14.79%	5.01%	
	WUE Tuition	505WUE	\$28,604,734	5.02%	\$29,546,314	4.93%	3.29%	
	Category Total		\$288,203,417	50.54%	\$304,696,667	50.82%	5.72%	Ed Units or Agencies <input checked="" type="checkbox"/> Agencies <input checked="" type="checkbox"/> Ed Units
State Allocations	Hi Ed General Fund Reven..	555GEN	\$228,511,694	40.07%	\$241,607,840	40.30%	5.73%	
	Hi Ed Millage Revenue	555MIL	\$33,047,266	5.80%	\$32,447,266	5.41%	-1.82%	
	MUS Retirement Plan	555SPE	\$1,969,052	0.35%	\$2,017,236	0.34%	2.45%	
	Other OCHE/State Funding	555SPE	\$4,162,864	0.73%	\$2,663,741	0.44%	-36.01%	
	Category Total		\$267,690,876	46.94%	\$278,736,083	46.49%	4.13%	Fund All
Other Revenues	Auxiliary Revenue	570AUX	\$2,329	0.00%	\$2,500	0.00%	7.34%	
	Carry Forward Funds	585CAR	\$0	0.00%	\$2,037,481	0.34%		
	Continuing Education	535CED	\$0	0.00%				
	Course Fees	530CRS	\$41,195	0.01%	\$41,000	0.01%	-0.47%	
	Federal Grants & Contracts	560FGC	\$0	0.00%				
	Financial Aid	562FNA	\$105,350	0.02%	\$125,487	0.02%	19.11%	
	Gifts & Scholarships	565GFT	\$9,300	0.00%				
	Investments	540INV	\$5,553,098	0.97%	\$4,778,540	0.80%	-13.95%	
	Mandatory Fees	525MAN	\$27,809	0.00%	\$28,504	0.00%	2.50%	
	Other Revenue	580OTH	\$239,619	0.04%	\$427,560	0.07%	78.43%	
	Other Student Fees	532OSF	\$1,101,616	0.19%	\$951,896	0.16%	-13.59%	
	Sales & Service	570SAS	\$26,097	0.00%	\$15,000	0.00%	-42.52%	
	State Grants & Contracts	560SGC	\$1,182,300	0.21%	\$1,140,698	0.19%	-3.52%	
		Category Total		\$8,288,711	1.45%	\$9,548,666	1.59%	15.20%
Transfers	Non Mandatory Transfer In	557NMX	\$6,029,105	1.06%	\$6,567,452	1.10%	8.93%	Activity All
		Category Total	\$6,029,105	1.06%	\$6,567,452	1.10%	8.93%	
Null	Private Grants & Contracts	560PGC	\$30,000	0.01%				Location All
		Category Total	\$30,000	0.01%				
Total Revenue			\$570,242,108	100.00%	\$599,548,868	100.00%	5.14%	Fund 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
FY24 Actuals to FY25 Budgeted
 Chart of Accounts: All
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FY Comparison
Next FY

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

Category	Accounts	Level 1 Acct Code	Actual FY24	% of Total	Budget FY25	% of Total Budget	% Change	
Tuition and Fees*	Admissions Fees	515ADM	\$845,466	0.16%	\$564,873	0.10%	-33.19%	Net/Gross Tuition Net
	Non resident Tuition	505NON	\$158,630,035	29.72%	\$168,637,135	30.02%	6.31%	
	Other Tuition & Fees	507OTH	\$393,145	0.07%	\$394,449	0.07%	0.33%	Chart of Accounts <input checked="" type="checkbox"/> MSU <input checked="" type="checkbox"/> UM
	Program Tuition & Fees	520PRG	\$13,034,261	2.44%	\$14,589,972	2.60%	11.94%	
	Registration Fee	515REG	\$2,253,325	0.42%	\$2,291,603	0.41%	1.70%	
	Resident Tuition	500RES	\$84,442,451	15.82%	\$88,672,321	15.79%	5.01%	
	WUE Tuition	505WUE	\$28,604,734	5.36%	\$29,546,314	5.26%	3.29%	
Category Total		\$288,203,417	54.01%	\$304,696,667	54.25%	5.72%	Ed Units or Agencies <input type="checkbox"/> Agencies <input checked="" type="checkbox"/> Ed Units	
State Allocations	Hi Ed General Fund Reven..	555GEN	\$193,261,937	36.21%	\$205,099,642	36.51%	6.13%	Reporting Units All
	Hi Ed Millage Revenue	555MIL	\$33,047,266	6.19%	\$32,447,266	5.78%	-1.82%	
	MUS Retirement Plan	555SPE	\$1,849,833	0.35%	\$1,892,140	0.34%	2.29%	
	Other OCHE/State Funding	555SPE	\$3,587,864	0.67%	\$2,363,741	0.42%	-34.12%	
	Category Total		\$231,746,900	43.43%	\$241,802,789	43.05%	4.34%	
Other Revenues	Auxiliary Revenue	570AUX	\$2,329	0.00%	\$2,500	0.00%	7.34%	Org Multiple values Account All Program All Activity All Location All Fund Type All Account Type All
	Carry Forward Funds	585CAR			\$1,529,351	0.27%		
	Continuing Education	535CED						
	Course Fees	530CRS	\$41,195	0.01%	\$41,000	0.01%	-0.47%	
	Federal Grants & Contracts	560FGC	\$0	0.00%				
	Financial Aid	562FNA	\$105,350	0.02%	\$125,487	0.02%	19.11%	
	Gifts & Scholarships	565GFT	\$9,300	0.00%				
	Investments	540INV	\$5,118,864	0.96%	\$4,468,540	0.80%	-12.70%	
	Mandatory Fees	525MAN	\$27,809	0.01%	\$28,504	0.01%	2.50%	
	Other Revenue	580OTH	\$239,619	0.04%	\$427,560	0.08%	78.43%	
	Other Student Fees	532OSF	\$1,101,616	0.21%	\$951,896	0.17%	-13.59%	
	Sales & Service	570SAS	\$12,310	0.00%	\$0	0.00%	-100.00%	
	State Grants & Contracts	560SGC	\$1,182,300	0.22%	\$1,140,698	0.20%	-3.52%	
	Category Total		\$7,840,691	1.47%	\$8,715,536	1.55%	11.16%	
	Transfers	Non Mandatory Transfer In	557NMX	\$5,837,724	1.09%	\$6,472,452	1.15%	
Category Total			\$5,837,724	1.09%	\$6,472,452	1.15%	10.87%	
Null	Private Grants & Contracts	560PGC	\$30,000	0.01%				
	Category Total		\$30,000	0.01%				
Total Revenue			\$533,658,731	100.00%	\$561,687,444	100.00%	5.25%	

* 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
 FY24 Actuals to FY25 Budgeted
 Chart of Accounts: All
 Reporting Units: All

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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 FY24	% of Total	Budget FY25	% of Total Budget	% Change	
State Allocations	Hi Ed General Fund Revenue	555GEN	\$35,249,757	96.35%	\$36,508,198	96.43%	3.57%	Net/Gross Tuition Net
	MUS Retirement Plan	555SPE	\$119,219	0.33%	\$125,096	0.33%	4.93%	Chart of Accounts <input checked="" type="checkbox"/> MSU <input checked="" type="checkbox"/> UM
	Other OCHE/State Funding	555SPE	\$575,000	1.57%	\$300,000	0.79%	-47.83%	
	Category Total		\$35,943,976	98.25%	\$36,933,294	97.55%	2.75%	Ed Units or Agencies <input checked="" type="checkbox"/> Agencies <input type="checkbox"/> Ed Units
Other Revenues	Auxiliary Revenue	570AUX	\$0	0.00%				Reporting Units All
	Carry Forward Funds	585CAR	\$0	0.00%	\$508,130	1.34%		Fund All
	Continuing Education	535CED	\$0	0.00%				Org All
	Investments	540INV	\$434,234	1.19%	\$310,000	0.82%	-28.61%	Account All
	Other Revenue	580OTH	\$0	0.00%				Program All
	Sales & Service	570SAS	\$13,787	0.04%	\$15,000	0.04%	8.80%	Activity All
	Category Total		\$448,020	1.22%	\$833,130	2.20%	85.96%	Location All
Transfers	Non Mandatory Transfer In	557NMX	\$191,381	0.52%	\$95,000	0.25%	-50.36%	Fund Type All
	Category Total		\$191,381	0.52%	\$95,000	0.25%	-50.36%	Account Type All
Total Revenue			\$36,583,377	100.00%	\$37,861,424	100.00%	3.49%	

* 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.