

Montana State University Northern

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|----------|---|
| Summary | All Funds Summary |
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| Bud 220 | Comparison of Expenditures by Program |
| Bud 230 | Statement of Waivers & Scholarships |
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Montana State University-Northern
ALL FUNDS SUBJECT TO BOARD OF REGENTS APPROVAL
FISCAL YEAR 2026

| Campus/Agency | Actual FY 2025 | Budgeted FY 2026 | Dollar Change Actual 2024 to Budgeted 2025 | Percent Change Actual 2025 to Budgeted 2026 |
|-----------------------------------|----------------------|----------------------|--|---|
| Montana State University-Northern | | | | |
| Current Operating Unrestricted | \$ 14,960,757 | \$ 16,827,779 | 1,867,022 | 12% |
| Montana Motorcycle Rider Safety | \$ 78,686 | \$ - | (78,686) | -100% |
| Current Restricted | 5,430,648 | 5,242,593 | (188,055) | -3% |
| Current Designated | 2,311,186 | 2,131,721 | (179,465) | -8% |
| Auxiliary Enterprises | 3,076,737 | 3,351,892 | 275,155 | 9% |
| Loan & Endowment Funds | 64,962 | 63,614 | (1,348) | -2% |
| Plant Funds | 1,336,613 | 478,836 | (857,777) | -64% |
| TOTAL ALL FUNDS | <u>\$ 27,259,589</u> | <u>\$ 28,096,435</u> | <u>\$ 836,846</u> | 3% |
| | | | | |

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 Revenue
FY25 Actuals to FY26 Budgeted
Chart of Accounts: All
Reporting Units: MSU-Northern

Fiscal Year
25

Period
14

FY Comparison
Next FY

| Category | Accounts | Level 1 Acct Code | Actual FY25 | % of Total | Budget FY26 | % of Total Budget | % Change | |
|-------------------|----------------------------|-------------------|--------------|------------|--------------|-------------------|----------|--|
| Tuition and Fees* | Admissions Fees | 515ADM | \$48 | 0.00% | \$50 | 0.00% | 4.17% | Net/Gross Tuition Net |
| | Non resident Tuition | 505NON | (\$143,023) | -0.95% | \$7,205 | 0.04% | -105.04% | |
| | Program Tuition & Fees | 520PRG | \$46,215 | 0.31% | \$44,829 | 0.27% | -3.00% | Chart of Accounts |
| | Registration Fee | 515REG | \$53,633 | 0.36% | \$52,024 | 0.31% | -3.00% | <input checked="" type="checkbox"/> MSU |
| | Resident Tuition | 500RES | \$2,632,025 | 17.55% | \$2,748,764 | 16.33% | 4.44% | <input checked="" type="checkbox"/> UM |
| | WUE Tuition | 505WUE | \$687,098 | 4.58% | \$692,029 | 4.11% | 0.72% | Ed Units or Agencies |
| | Category Total | | \$3,275,995 | 21.85% | \$3,544,901 | 21.07% | 8.21% | <input checked="" type="checkbox"/> Agencies |
| State Allocations | Hi Ed General Fund Reven.. | 555GEN | \$8,922,987 | 59.51% | \$10,014,036 | 59.51% | 12.23% | <input checked="" type="checkbox"/> Ed Units |
| | Hi Ed Millage Revenue | 555MIL | \$1,946,836 | 12.98% | \$2,145,856 | 12.75% | 10.22% | Reporting Units |
| | MUS Retirement Plan | 555SPE | \$50,791 | 0.34% | \$45,220 | 0.27% | -10.97% | MSU-Northern |
| | Other OCHE/State Funding | 555SPE | \$194,757 | 1.30% | \$398,854 | 2.37% | 104.80% | Fund |
| | Category Total | | \$11,115,371 | 74.13% | \$12,603,966 | 74.90% | 13.39% | All |
| Other Revenues | Carry Forward Funds | 585CAR | \$0 | 0.00% | | | | Org |
| | Continuing Education | 535CED | | | | | | All |
| | Financial Aid | 562FNA | \$8,280 | 0.06% | \$8,000 | 0.05% | -3.38% | Account |
| | Investments | 540INV | \$271,576 | 1.81% | \$230,000 | 1.37% | -15.31% | All |
| | Other Revenue | 580OTH | \$5,503 | 0.04% | \$1,150 | 0.01% | -79.10% | Program |
| | Other Student Fees | 532OSF | \$16,426 | 0.11% | \$16,000 | 0.10% | -2.59% | All |
| | Category Total | | \$301,785 | 2.01% | \$255,150 | 1.52% | -15.45% | Activity |
| Transfers | Non Mandatory Transfer In | 557NMX | \$301,624 | 2.01% | \$423,762 | 2.52% | 40.49% | All |
| | Category Total | | \$301,624 | 2.01% | \$423,762 | 2.52% | 40.49% | Location |
| Null | Private Grants & Contracts | 560PGC | | | | | | All |
| | Category Total | | | | | | | Fund Type |
| Total Revenue | | | \$14,994,775 | 100.00% | \$16,827,779 | 100.00% | 12.22% | All |

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

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

Montana University System
Current Unrestricted Expenditures
FY25 Actuals to FY26 Budgeted
Chart of Accounts: All
Reporting Units: MSU-Northern

Fiscal Year
25

Period
14

FY Comparison
Next FY

| Reporting Units and Sub-Reporting Units | | | | | | | | FY Comparison | |
|---|--------------------|----------------------|-------------------|--------------|--------------|--------------|-------------------|---------------------------------|--|
| Category | Subcategory | Accounts | Level 1 Acct Code | Actual FY25 | % of Total | Budget FY26 | % of Total Budget | Next FY | |
| Personal Services | Salaries and Wages | Contract Faculty | 610FAC | \$4,067,019 | 27.04% | \$4,564,331 | 27.12% | 12.23% | Net/Gross Tuition Net |
| | | Contract Administr.. | 611ADM | \$785,546 | 5.22% | \$672,337 | 4.00% | -14.41% | |
| | | Classified | 611CLS | \$1,776,369 | 11.81% | \$1,946,082 | 11.56% | 9.55% | Chart of Accounts |
| | | Contract Professio.. | 611PRF | \$1,966,669 | 13.08% | \$2,166,503 | 12.87% | 10.16% | |
| | | Other Salaries | 612OTS | \$139,461 | 0.93% | \$121,095 | 0.72% | -13.17% | <input checked="" type="checkbox"/> MSU |
| | | Other Compensati.. | 613OTC | \$7,746 | 0.05% | \$9,735 | 0.06% | 25.68% | <input checked="" type="checkbox"/> UM |
| | | Subcategory Total | | \$8,742,809 | 58.13% | \$9,480,084 | 56.34% | 8.43% | Ed Units or Agencies |
| | Benefits | Employee Benefits | 614BEN | \$3,187,843 | 21.20% | \$3,466,878 | 20.60% | 8.75% | |
| | | Termination Pay | 615TRP | \$87,793 | 0.58% | \$0 | 0.00% | -100.00% | <input checked="" type="checkbox"/> Ed Units |
| | | Subcategory Total | | \$3,275,636 | 21.78% | \$3,466,878 | 20.60% | 5.84% | |
| | Category Total | | \$12,018,445 | 79.91% | \$12,946,962 | 76.94% | 7.73% | Reporting Units MSU-Northern | |
| Operating Expenses | Operating Expenses | Communications | 623COM | \$118,795 | 0.79% | \$109,370 | 0.65% | -7.93% | Fund All |
| | | Contracted Services | 621SRV | \$361,035 | 2.40% | \$539,363 | 3.21% | 49.39% | |
| | | Other | 628OTH | \$190,304 | 1.27% | \$262,559 | 1.56% | 37.97% | Org All |
| | | Rent | 625RNT | \$7,049 | 0.05% | \$3,500 | 0.02% | -50.35% | |
| | | Repairs & Mainten.. | 627MNT | \$307,477 | 2.04% | \$360,055 | 2.14% | 17.10% | Account All |
| | | Sponsored Progra.. | 690IDC | | | | | | |
| | | Supplies | 622SUP | \$450,628 | 3.00% | \$626,372 | 3.72% | 39.00% | Program All |
| | | Travel | 624TRV | \$585,102 | 3.89% | \$648,886 | 3.86% | 10.90% | |
| | | Utilities | 626UTL | \$430,768 | 2.86% | \$516,770 | 3.07% | 19.96% | Activity All |
| | | Waivers & Scholar.. | 628WAV | \$254,329 | 1.69% | \$260,000 | 1.55% | 2.23% | |
| | Subcategory Total | | \$2,705,487 | 17.99% | \$3,326,875 | 19.77% | 22.97% | | |
| | Category Total | | \$2,705,487 | 17.99% | \$3,326,875 | 19.77% | 22.97% | | |
| Capital and Transfers | Capital | Capital Equipment | 631CEQ | \$63,929 | 0.43% | \$63,200 | 0.38% | -1.14% | Location All |
| | | Capital Other Impr.. | 645COI | \$0 | 0.00% | | | | |
| | | Debt Service | 650DBT | \$67,627 | 0.45% | \$68,882 | 0.41% | 1.86% | Fund Type All |
| | | Subcategory Total | | \$131,555 | 0.87% | \$132,082 | 0.78% | 0.40% | |
| | Transfers | NonMandatory Tra.. | 688NXF | \$183,956 | 1.22% | \$421,860 | 2.51% | 129.33% | Account Type All |
| | | Subcategory Total | | \$183,956 | 1.22% | \$421,860 | 2.51% | 129.33% | |
| | Category Total | | \$315,511 | 2.10% | \$553,942 | 3.29% | 75.57% | | |
| Total Expenses | | | | \$15,039,443 | 100.00% | \$16,827,779 | 100.00% | 11.89% | |

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
FY25 Actuals to FY26 Budgeted
Chart of Accounts: All
Reporting Units: MSU-Northern

Fiscal Year
25

Period
14

FY Comparison
Next FY

| Category | Subcategory | Accounts | Level 1 Acct Code | Actual FY25 | % of Total | Budget FY26 | % of Total Budget | % Change | |
|-----------------------|--------------------|----------------------|-------------------|-------------|------------|-------------|-------------------|----------|--|
| Personal Services | Salaries and Wages | Contract Faculty | 610FAC | \$4,015,090 | 68.67% | \$4,504,331 | 67.87% | 12.19% | Net/Gross Tuition Net |
| | | Classified | 611CLS | | | | | | |
| | | Contract Professio.. | 611PRF | \$46,608 | 0.80% | \$0 | 0.00% | -100.00% | Chart of Accounts <input type="checkbox"/> MSU <input checked="" type="checkbox"/> UM |
| | | Other Salaries | 612OTS | \$631 | 0.01% | \$500 | 0.01% | -20.73% | |
| | | Other Compensati.. | 613OTC | \$2,669 | 0.05% | \$2,405 | 0.04% | -9.87% | Ed Units or Agencies <input checked="" type="checkbox"/> Agencies <input checked="" type="checkbox"/> Ed Units |
| | | Subcategory Total | | \$4,064,997 | 69.52% | \$4,507,236 | 67.92% | 10.88% | |
| | Benefits | Employee Benefits | 614BEN | \$1,403,518 | 24.00% | \$1,572,789 | 23.70% | 12.06% | Reporting Units MSU-Northern |
| | | Termination Pay | 615TRP | \$23,863 | 0.41% | \$0 | 0.00% | -100.00% | |
| | | Subcategory Total | | \$1,427,381 | 24.41% | \$1,572,789 | 23.70% | 10.19% | |
| | Category Total | | | \$5,492,378 | 93.93% | \$6,080,026 | 91.62% | 10.70% | |
| Operating Expenses | Operating Expenses | Communications | 623COM | \$21,098 | 0.36% | \$18,550 | 0.28% | -12.08% | Fund All |
| | | Contracted Services | 621SRV | \$3,696 | 0.06% | \$3,525 | 0.05% | -4.63% | |
| | | Other | 628OTH | \$17,021 | 0.29% | \$16,167 | 0.24% | -5.02% | Org All |
| | | Rent | 625RNT | | | | | | |
| | | Repairs & Mainten.. | 627MNT | \$51,518 | 0.88% | \$57,355 | 0.86% | 11.33% | Account All |
| | | Supplies | 622SUP | \$82,851 | 1.42% | \$300,780 | 4.53% | 263.04% | |
| | | Travel | 624TRV | \$13,106 | 0.22% | \$22,815 | 0.34% | 74.07% | Program 01 Instruction |
| | | Waivers & Scholar.. | 628WAV | \$4,500 | 0.08% | | | | |
| | | Subcategory Total | | \$193,791 | 3.31% | \$419,192 | 6.32% | 116.31% | Activity All |
| | Category Total | | | \$193,791 | 3.31% | \$419,192 | 6.32% | 116.31% | |
| Capital and Transfers | Capital | Capital Equipment | 631CEQ | \$59,139 | 1.01% | \$50,000 | 0.75% | -15.45% | Location All |
| | | Subcategory Total | | \$59,139 | 1.01% | \$50,000 | 0.75% | -15.45% | |
| | Transfers | NonMandatory Tra.. | 688NXF | \$101,956 | 1.74% | \$87,240 | 1.31% | -14.43% | Fund Type All |
| | | Subcategory Total | | \$101,956 | 1.74% | \$87,240 | 1.31% | -14.43% | |
| | | Category Total | | \$161,095 | 2.76% | \$137,240 | 2.07% | -14.81% | Account Type All |
| | Category Total | | | \$161,095 | 2.76% | \$137,240 | 2.07% | -14.81% | |
| Total Expenses | | | | \$5,847,264 | 100.00% | \$6,636,458 | 100.00% | 13.50% | |

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
FY25 Actuals to FY26 Budgeted
Chart of Accounts: All
Reporting Units: MSU-Northern

Fiscal Year
25

Period
14

FY Comparison
Next FY

| Category | Subcategory | Accounts | Level 1 Acct Code | Actual FY25 | % of Total | Budget FY26 | % of Total Budget | % Change | |
|-------------------|--------------------|-----------------------|-------------------|-------------|------------|-------------|-------------------|----------|--|
| Personal Services | Salaries and Wages | Contract Professional | 611PRF | | | \$81,189 | 74.23% | | Net/Gross Tuition Net |
| | | Subcategory Total | | | | \$81,189 | 74.23% | | Chart of Accounts <input checked="" type="checkbox"/> MSU <input checked="" type="checkbox"/> UM |
| | Benefits | Employee Benefits | 614BEN | | | \$28,180 | 25.77% | | Ed Units or Agencies <input checked="" type="checkbox"/> Agencies <input checked="" type="checkbox"/> Ed Units |
| | | Subcategory Total | | | | \$28,180 | 25.77% | | Reporting Units MSU-Northern |
| | Category Total | | | | | \$109,369 | 100.00% | | Fund All |
| Total Expenses | | | | | | \$109,369 | 100.00% | | Org All |
| | | | | | | | | | Account All |
| | | | | | | | | | Program 02 Organized Research |
| | | | | | | | | | 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
FY25 Actuals to FY26 Budgeted
Chart of Accounts: All
Reporting Units: MSU-Northern

Fiscal Year
25

Period
14

FY Comparison
Next FY

| | | | | Actual FY25 | % of Total | Budget FY26 | % of Total Budget | % Change |
|-----------------------------|-----------------------|----------------------|----------------------|----------------|---------------|----------------|-------------------------|----------|
| Category | Subcategory | Accounts | Level 1 Acct Code | | | | | |
| Personal Services | Salaries and Wages | Contract Faculty | 610FAC | \$51,929 | 2.86% | \$60,000 | 3.22% | 15.54% |
| | | Contract Administr.. | 611ADM | \$418,140 | 23.05% | \$336,052 | 18.01% | -19.63% |
| | | Classified | 611CLS | \$564,583 | 31.12% | \$620,366 | 33.25% | 9.88% |
| | | Contract Professio.. | 611PRF | \$182,514 | 10.06% | \$215,508 | 11.55% | 18.08% |
| | | Other Salaries | 612OTS | \$4,231 | 0.23% | \$12,300 | 0.66% | 190.69% |
| | | Other Compensati.. | 613OTC | | | \$390 | 0.02% | |
| | | Subcategory Total | | | \$1,221,398 | 67.32% | \$1,244,615 | 66.70% |
| | Benefits | Employee Benefits | 614BEN | \$452,187 | 24.92% | \$459,782 | 24.64% | 1.68% |
| | | Termination Pay | 615TRP | \$34,581 | 1.91% | | | |
| | | Subcategory Total | | | \$486,768 | 26.83% | \$459,782 | 24.64% |
| Category Total | | | | \$1,708,166 | 94.15% | \$1,704,397 | 91.34% | -0.22% |
| Operating Expenses | Operating Expenses | Communications | 623COM | \$8,895 | 0.49% | \$9,600 | 0.51% | 7.92% |
| | | Contracted Services | 621SRV | \$11,050 | 0.61% | \$6,330 | 0.34% | -42.71% |
| | | Other | 628OTH | \$52,597 | 2.90% | \$78,597 | 4.21% | 49.43% |
| | | Repairs & Mainten.. | 627MNT | \$3,791 | 0.21% | \$3,500 | 0.19% | -7.67% |
| | | Supplies | 622SUP | \$15,398 | 0.85% | \$26,119 | 1.40% | 69.63% |
| | | Travel | 624TRV | \$9,637 | 0.53% | \$24,280 | 1.30% | 151.95% |
| | | Subcategory Total | | | \$101,367 | 5.59% | \$148,426 | 7.95% |
| | Category Total | | | | \$101,367 | 5.59% | \$148,426 | 7.95% |
| Capital and Transfers | Capital | Capital Equipment | 631CEQ | \$4,790 | 0.26% | \$13,200 | 0.71% | 175.58% |
| | | Subcategory Total | | | \$4,790 | 0.26% | \$13,200 | 0.71% |
| | Category Total | | | \$4,790 | 0.26% | \$13,200 | 0.71% | 175.58% |
| Total Expenses | | | | \$1,814,323 | 100.00% | \$1,866,023 | 100.00% | 2.85% |

Net/Gross Tuition
Net

Chart of Accounts
☒ MSU
☒ UM

Ed Units or Agencies
☒ Agencies
☒ Ed Units

Reporting Units
MSU-Northern

Fund
All

Org
All

Account
All

Program
04 Academic Support

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
FY25 Actuals to FY26 Budgeted
Chart of Accounts: All
Reporting Units: MSU-Northern

Fiscal Year
25

Period
14

FY Comparison
Next FY

| Category | Subcategory | Accounts | Level 1 Acct Code | Actual FY25 | % of Total | Budget FY26 | % of Total Budget | % Change |
|--------------------|--------------------|-------------------------|-------------------|-------------|------------|-------------|-------------------|----------|
| Personal Services | Salaries and Wages | Contract Faculty | 610FAC | \$0 | 0.00% | | | |
| | | Contract Administrative | 611ADM | \$140,472 | 4.24% | \$112,750 | 3.24% | -19.73% |
| | | Classified | 611CLS | \$313,603 | 9.46% | \$359,810 | 10.34% | 14.73% |
| | | Contract Professional | 611PRF | \$1,215,303 | 36.67% | \$1,339,187 | 38.50% | 10.19% |
| | | Other Salaries | 6120TS | \$47,202 | 1.42% | \$33,295 | 0.96% | -29.46% |
| | | Other Compensation | 6130TC | \$886 | 0.03% | \$2,650 | 0.08% | 199.11% |
| | | Subcategory Total | | \$1,717,465 | 51.83% | \$1,847,692 | 53.12% | 7.58% |
| | Benefits | Employee Benefits | 614BEN | \$656,323 | 19.81% | \$702,116 | 20.18% | 6.98% |
| | | Termination Pay | 615TRP | \$27,793 | 0.84% | | | |
| | | Subcategory Total | | \$684,116 | 20.64% | \$702,116 | 20.18% | 2.63% |
| Category Total | | | | \$2,401,582 | 72.47% | \$2,549,808 | 73.30% | 6.17% |
| Operating Expenses | Operating Expenses | Communications | 623COM | \$38,153 | 1.15% | \$23,804 | 0.68% | -37.61% |
| | | Contracted Services | 621SRV | \$129,106 | 3.90% | \$154,200 | 4.43% | 19.44% |
| | | Other | 6280TH | (\$34,781) | -1.05% | (\$12,960) | -0.37% | -62.74% |
| | | Rent | 625RNT | \$2,149 | 0.06% | \$3,500 | 0.10% | 62.87% |
| | | Repairs & Maintenance | 627MNT | \$23,832 | 0.72% | \$22,250 | 0.64% | -6.64% |
| | | Supplies | 622SUP | \$194,780 | 5.88% | \$146,779 | 4.22% | -24.64% |
| | | Travel | 624TRV | \$559,028 | 16.87% | \$591,241 | 17.00% | 5.76% |
| | | Subcategory Total | | \$912,268 | 27.53% | \$928,814 | 26.70% | 1.81% |
| | Category Total | | | | \$912,268 | 27.53% | \$928,814 | 26.70% |
| Total Expenses | | | | \$3,313,849 | 100.00% | \$3,478,622 | 100.00% | 4.97% |

Net/Gross Tuition
Net

Chart of Accounts
☒ MSU
☒ UM

Ed Units or Agencies
☒ Agencies
☒ Ed Units

Reporting Units
MSU-Northern

Fund
All

Org
All

Account
All

Program
05 Student Services

Activity
All

Location
All

Fund Type
All

Account Type
All

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

Montana University System
Current Unrestricted Expenditures
FY25 Actuals to FY26 Budgeted
Chart of Accounts: All
Reporting Units: MSU-Northern

Fiscal Year
25

Period
14

FY Comparison
Next FY

| | | | Level 1 Acct Code | Actual FY25 | % of Total | Budget FY26 | % of Total Budget | % Change |
|-----------------------|--------------------|----------------------|-------------------|-------------|------------|-------------|-------------------|----------|
| Category | Subcategory | Accounts | | | | | | |
| Personal Services | Salaries and Wages | Contract Administr.. | 611ADM | \$218,943 | 13.94% | \$223,535 | 11.67% | 2.10% |
| | | Classified | 611CLS | \$276,890 | 17.63% | \$329,191 | 17.19% | 18.89% |
| | | Contract Professio.. | 611PRF | \$362,587 | 23.09% | \$392,670 | 20.50% | 8.30% |
| | | Other Salaries | 612OTS | \$811 | 0.05% | \$500 | 0.03% | -38.33% |
| | | Other Compensati.. | 6130TC | \$602 | 0.04% | \$1,170 | 0.06% | 94.23% |
| | | Subcategory Total | | \$859,833 | 54.76% | \$947,066 | 49.45% | 10.15% |
| | Benefits | Employee Benefits | 614BEN | \$306,930 | 19.55% | \$353,557 | 18.46% | 15.19% |
| | | Termination Pay | 615TRP | \$1,555 | 0.10% | | | |
| | | Subcategory Total | | \$308,484 | 19.65% | \$353,557 | 18.46% | 14.61% |
| | Category Total | | | \$1,168,317 | 74.41% | \$1,300,623 | 67.92% | 11.32% |
| Operating Expenses | Operating Expenses | Communications | 623COM | \$45,874 | 2.92% | \$51,766 | 2.70% | 12.84% |
| | | Contracted Services | 621SRV | \$207,748 | 13.23% | \$364,858 | 19.05% | 75.63% |
| | | Other | 6280TH | \$99,494 | 6.34% | \$136,255 | 7.12% | 36.95% |
| | | Rent | 625RNT | \$4,900 | 0.31% | | | |
| | | Repairs & Mainten.. | 627MNT | \$380 | 0.02% | \$1,200 | 0.06% | 215.81% |
| | | Supplies | 622SUP | \$33,100 | 2.11% | \$43,090 | 2.25% | 30.18% |
| | | Travel | 624TRV | \$3,331 | 0.21% | \$10,150 | 0.53% | 204.75% |
| | | Subcategory Total | | \$394,827 | 25.15% | \$607,319 | 31.71% | 53.82% |
| | Category Total | | | \$394,827 | 25.15% | \$607,319 | 31.71% | 53.82% |
| Capital and Transfers | Capital | Debt Service | 650DBT | \$6,974 | 0.44% | \$7,080 | 0.37% | 1.52% |
| | | Subcategory Total | | \$6,974 | 0.44% | \$7,080 | 0.37% | 1.52% |
| | Category Total | | | \$6,974 | 0.44% | \$7,080 | 0.37% | 1.52% |
| Total Expenses | | | | \$1,570,118 | 100.00% | \$1,915,022 | 100.00% | 21.97% |

Net/Gross Tuition
Net

Chart of Accounts
☒ MSU
☒ UM

Ed Units or Agencies
☒ Agencies
☒ Ed Units

Reporting Units
MSU-Northern

Fund
All

Org
All

Account
All

Program
06 Institutional Support

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
FY25 Actuals to FY26 Budgeted
Chart of Accounts: All
Reporting Units: MSU-Northern

Fiscal Year
25

Period
14

FY Comparison
Next FY

| | | | | Actual | % of | Budget | % of | |
|-----------------------|--------------------|----------------------|-------------------|-------------|-------------|-------------|--------------|----------|
| Category | Subcategory | Accounts | Level 1 Acct Code | FY25 | Total | FY26 | Total Budget | % Change |
| Personal Services | Salaries and Wages | Classified | 611CLS | \$599,102 | 27.67% | \$636,716 | 24.85% | 6.28% |
| | | Contract Professio.. | 611PRF | \$134,320 | 6.20% | \$137,949 | 5.38% | 2.70% |
| | | Other Salaries | 612OTS | \$86,586 | 4.00% | \$74,500 | 2.91% | -13.96% |
| | | Other Compensati.. | 613OTC | \$3,589 | 0.17% | \$3,120 | 0.12% | -13.06% |
| | | Subcategory Total | | \$823,596 | 38.03% | \$852,285 | 33.26% | 3.48% |
| | Benefits | Employee Benefits | 614BEN | \$345,719 | 15.97% | \$350,454 | 13.68% | 1.37% |
| | | Subcategory Total | | \$345,719 | 15.97% | \$350,454 | 13.68% | 1.37% |
| | Category Total | | | \$1,169,315 | 54.00% | \$1,202,739 | 46.94% | 2.86% |
| | Operating Expenses | Operating Expenses | Communications | 623COM | \$4,775 | 0.22% | \$5,650 | 0.22% |
| Contracted Services | | | 621SRV | \$9,434 | 0.44% | \$10,450 | 0.41% | 10.77% |
| Other | | | 628OTH | \$55,973 | 2.58% | \$44,500 | 1.74% | -20.50% |
| Rent | | | 625RNT | | | | | |
| Repairs & Mainten.. | | | 627MNT | \$227,957 | 10.53% | \$275,750 | 10.76% | 20.97% |
| Supplies | | | 622SUP | \$124,499 | 5.75% | \$109,604 | 4.28% | -11.96% |
| Travel | | | 624TRV | \$0 | 0.00% | \$400 | 0.02% | |
| Utilities | | | 626UTL | \$430,768 | 19.89% | \$516,770 | 20.17% | 19.96% |
| Subcategory Total | | | \$853,406 | 39.41% | \$963,124 | 37.59% | 12.86% | |
| Category Total | | | \$853,406 | 39.41% | \$963,124 | 37.59% | 12.86% | |
| Capital and Transfers | Capital | Capital Equipment | 631CEQ | \$0 | 0.00% | \$0 | 0.00% | |
| | | Capital Other Impr.. | 645COI | \$0 | 0.00% | | | |
| | | Debt Service | 650DBT | \$60,653 | 2.80% | \$61,802 | 2.41% | 1.89% |
| | | Subcategory Total | | \$60,653 | 2.80% | \$61,802 | 2.41% | 1.89% |
| | Transfers | NonMandatory Tra.. | 688NXF | \$82,000 | 3.79% | \$334,620 | 13.06% | 308.07% |
| | | Subcategory Total | | \$82,000 | 3.79% | \$334,620 | 13.06% | 308.07% |
| | Category Total | | | \$142,653 | 6.59% | \$396,422 | 15.47% | 177.89% |
| | Total Expenses | | | | \$2,165,375 | 100.00% | \$2,562,286 | 100.00% |

Net/Gross Tuition
Net

Chart of Accounts
☐ MSU
☒ UM

Ed Units or Agencies
☒ Agencies
☒ Ed Units

Reporting Units
MSU-Northern

Fund
All

Org
All

Account
All

Program
07 Operation & Mainte..

Activity
All

Location
All

Fund Type
All

Account Type
All

The Montana University System
5-Year Comparison by Program
Fiscal Year 2026
Chart of Accounts: All
Reporting Units: MSU-Northern

Fiscal Year
2026

Chart of Accounts
☒ MSU
☒ UM

| Program | 2022 | 2023 | 2024 | 2025 | 2026 Budgeted |
|----------------------------------|--------------|--------------|--------------|--------------|---------------|
| Instruction | \$6,019,841 | \$6,296,678 | \$6,348,971 | \$5,925,949 | \$6,636,458 |
| Organized Research | \$167,430 | \$85,509 | \$0 | | \$109,369 |
| Academic Support | \$1,511,789 | \$1,678,787 | \$1,689,019 | \$1,814,323 | \$1,866,023 |
| Student Services | \$2,871,882 | \$3,059,744 | \$2,959,820 | \$3,313,849 | \$3,478,622 |
| Institutional Support | \$1,607,702 | \$1,850,127 | \$1,539,292 | \$1,570,118 | \$1,915,022 |
| Operation & Maintenance of Plant | \$2,099,161 | \$2,049,000 | \$2,235,390 | \$2,165,375 | \$2,562,286 |
| Scholarships & Fellowships | \$193,866 | \$236,805 | \$596,782 | \$249,829 | \$260,000 |
| Grand Total | \$14,471,671 | \$15,256,650 | \$15,369,274 | \$15,039,443 | \$16,827,779 |

Ed Units or Agencies
All

Reporting Unit
MSU-Northern

Program
All

Fund
All

Org
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
FY25 Actuals to FY26 Budgeted
Chart of Accounts: All
Reporting Units: MSU-Northern

Fiscal Year
25

Period
14

FY Comparison
Next FY

| | | | | Reporting Unit: MSU-Northern | | | | | FY Comparison Next FY |
|-----------------------------|-----------------------|------------------------------|----------------------|------------------------------|---------------|----------------|-------------------------|--------------------------------------|--|
| Category | Subcategory | Accounts | Level 1 Acct Code | Actual FY25 | % of Total | Budget FY26 | % of Total Budget | % Change | |
| Operating Expenses | Operating Expenses | Waivers & Scholarships | 628WAV | \$249,829 | 100.00% | \$260,000 | 100.00% | 4.07% | Net/Gross Tuition Net |
| | | Subcategory Total | | | \$249,829 | 100.00% | \$260,000 | 100.00% | 4.07% |
| | Category Total | | | \$249,829 | 100.00% | \$260,000 | 100.00% | 4.07% | Ed Units or Agencies <input checked="" type="checkbox"/> Agencies <input checked="" type="checkbox"/> Ed Units |
| | | | | | | | | | Reporting Units MSU-Northern |
| Capital and Transfers | Transfers | NonMandatory Transfer Out | 688NXF | | | | | | Fund All |
| | | Subcategory Total | | | | | | | Org All |
| | Category Total | | | | | | | Account All | |
| | | | | | | | | Program 08 Scholarships & Fello.. | |
| | | | | | | | | Activity All | |
| | | | | | | | | Location All | |
| | | | | | | | | Fund Type All | |
| Total Expenses | | | | \$249,829 | 100.00% | \$260,000 | 100.00% | 4.07% | 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

The Montana University System
Institutional Financial Aid
FY25 Actuals to FY26 Budgeted

Fiscal Year
25

Period
14

| Aid Type | Award Type | Actual FY25 | % of Total | Budget FY26 | % of Total Budget | % Change |
|-----------------------|-------------------------------------|----------------|---------------|----------------|-------------------------|----------|
| Discounts | Non resident Undergraduate* | \$289,088 | 18.48% | \$170,000 | 12.26% | -41.19% |
| | Total | \$289,088 | 18.48% | \$170,000 | 12.26% | -41.19% |
| Scholarships & Grants | Resident Graduate** | \$18,771 | 1.20% | \$18,000 | 1.30% | -4.11% |
| | Resident Undergraduate | \$11,750 | 0.75% | \$25,000 | 1.80% | 112.77% |
| | Total | \$30,521 | 1.95% | \$43,000 | 3.10% | 40.89% |
| Waivers | American Indian Waiver | \$364,234 | 23.29% | \$364,500 | 26.29% | 0.07% |
| | Community College Honor Scholarship | \$5,010 | 0.32% | \$5,000 | 0.36% | -0.19% |
| | Dependent Waiver | \$37,079 | 2.37% | \$40,000 | 2.88% | 7.88% |
| | Employee Waiver | \$29,557 | 1.89% | \$30,000 | 2.16% | 1.50% |
| | Federal Yellow Ribbon Program | \$0 | 0.00% | \$500 | 0.04% | |
| | Honorably Discharged Veteran Waivr | \$4,213 | 0.27% | \$3,500 | 0.25% | -16.92% |
| | MT National Guard Tuition Waiver | \$22,205 | 1.42% | \$20,000 | 1.44% | -9.93% |
| | MUS High School Honors | \$15,655 | 1.00% | \$15,000 | 1.08% | -4.18% |
| | Total | \$477,951 | 30.56% | \$478,500 | 34.51% | 0.11% |
| Athletic Scholarships | Non resident Athlete | \$199,131 | 12.73% | \$165,000 | 11.90% | -17.14% |
| | Resident Athlete | \$313,175 | 20.02% | \$270,000 | 19.47% | -13.79% |
| | Total | \$512,305 | 32.75% | \$435,000 | 31.37% | -15.09% |
| Cash Scholarships | Scholarships & Fellowships | \$254,329 | 16.26% | \$260,000 | 18.75% | 2.23% |
| | Total | \$254,329 | 16.26% | \$260,000 | 18.75% | 2.23% |
| Other*** | Scholarships & Fellowships | \$0 | 0.00% | | | |
| | Total | \$0 | 0.00% | | | |
| Grand Total | | \$1,564,195 | 100.00% | \$1,386,500 | 100.00% | -11.36% |

FY Comparison
Next FY

Chart of Accounts

☒ MSU
☒ UM

Ed Units or Agencies

☒ Ed Units

Reporting Units

MSU-Northern

Account

All

Definitions:

Discounts: Discounted tuition charges for the purpose of recruitment and revenue enhancement issued to non-residents at the discretion of the issuing campuses.

Scholarships and Grants: Institutional funds/discounts awarded at the discretion of the campus to reduce the cost of education (non-recruitment based; formally known as resident discretionary waivers and scholarships). Campuses use funds from BOR authorized accounts to award scholarships/grants, or provide discretionary discounts.

Waivers: Waiving all/portion of tuition charges based on criteria and requirements dicatated by BOR policy. Individuals meeting BOR policy criteria are entitled to waivers.

Athletic Scholarships: Full of partial scholarships to support collegiate athletics. Campuses adhere to NCAA/NAIA regulations.

Data Caveats:

* A small portion of the amounts categorized as Non resident Undergraduate belong in either Resident Undergraduate, Non resident Graduate, or Resident Graduate categories. The dollar amount cannot be determined through the account codes, but numbers are small enough to be considered immaterial.

** A small portion of the Resident Graduate totals belong in the Non resident Graduate category for the same reasons as above and are considered immaterial.

*** Other category consists largely of UM-Missoula and Missoula College miscellaneous waivers, including both Resident and Non resident scholarships such as the Presidential and Horatio Alger scholarships, which use general funds.

Chart of Accounts: All MSU-Northern Budget for Auxiliary FY26

| | | | | | |
|-----------|-------------|-------------------|---------------------|----------------|----------------|
| Fund Type | Fiscal Year | Chart of Accounts | Ed Unit or Agencies | Reporting Unit | Actuals/Budget |
| Auxiliary | 26 | All | All | MSU-Northern | Budget |

| Reporting Fund | Beginning Balance | Revenue | Transfers In | Total Revenue | Comp & Benefits | Operating & Capital | Transfers Out | Total Expenses | Compensated Absences | Ending Fund Balance |
|-----------------------------|--------------------|--------------------|-----------------|--------------------|--------------------|---------------------|-----------------|--------------------|----------------------|---------------------|
| Bookstore | \$157,617 | \$517,000 | | \$517,000 | \$81,929 | \$416,826 | | \$498,755 | \$0 | \$175,862 |
| Dining/Food Service | \$204,154 | \$1,347,100 | | \$1,347,100 | \$732,203 | \$515,356 | | \$1,247,559 | \$0 | \$303,695 |
| Health Service | \$0 | \$86,573 | \$39,996 | \$126,569 | \$115,226 | \$11,342 | | \$126,568 | \$0 | \$1 |
| Other Auxiliary Non-Pledg.. | \$0 | \$116,587 | \$16,032 | \$132,619 | \$46,460 | \$86,159 | | \$132,619 | \$0 | \$0 |
| Parking | \$145,358 | \$68,077 | | \$68,077 | | \$58,058 | | \$58,058 | | \$155,377 |
| Student Housing | \$623,865 | \$1,312,810 | | \$1,312,810 | \$469,231 | \$626,546 | \$76,626 | \$1,172,403 | \$0 | \$764,272 |
| Student Union | \$0 | \$95,334 | \$20,598 | \$115,932 | \$25,740 | \$90,191 | | \$115,931 | \$0 | \$1 |
| Grand Total | \$1,130,994 | \$3,543,481 | \$76,626 | \$3,620,107 | \$1,470,788 | \$1,804,478 | \$76,626 | \$3,351,892 | \$0 | \$1,399,209 |

Chart of Accounts: All MSU-Northern Actuals for Auxiliary FY25

| | | | | | |
|-----------|-------------|-------------------|---------------------|----------------|----------------|
| Fund Type | Fiscal Year | Chart of Accounts | Ed Unit or Agencies | Reporting Unit | Actuals/Budget |
| Auxiliary | 25 | All | All | MSU-Northern | Actuals |

| Reporting Fund | Beginning Balance | Revenue | Transfers In | Total Revenue | Comp & Benefits | Operating & Capital | Transfers Out | Total Expenses | Compensated Absences | Ending Fund Balance |
|-----------------------------|-------------------|--------------------|-----------------|--------------------|--------------------|---------------------|-----------------|--------------------|----------------------|---------------------|
| Bookstore | \$187,822 | \$564,575 | \$5,355 | \$569,929 | \$70,510 | \$529,625 | \$0 | \$600,134 | \$0 | \$157,617 |
| Dining/Food Service | \$1,830 | \$1,318,197 | | \$1,318,197 | \$568,231 | \$542,287 | \$5,355 | \$1,115,872 | \$0 | \$204,154 |
| Health Service | \$0 | \$85,011 | \$17,307 | \$102,318 | \$93,704 | \$8,614 | | \$102,318 | \$0 | \$0 |
| Other Auxiliary Non-Pledg.. | \$0 | \$111,293 | \$36,951 | \$148,243 | \$40,788 | \$89,678 | \$17,778 | \$148,243 | \$0 | \$0 |
| Parking | \$89,098 | \$70,633 | | \$70,633 | | \$14,372 | | \$14,372 | | \$145,358 |
| Student Housing | \$287,897 | \$1,307,103 | | \$1,307,103 | \$389,636 | \$508,411 | \$73,088 | \$971,135 | \$0 | \$623,865 |
| Student Union | \$0 | \$105,831 | \$18,830 | \$124,661 | \$24,792 | \$99,869 | | \$124,661 | \$0 | \$0 |
| Grand Total | \$566,647 | \$3,562,641 | \$78,443 | \$3,641,084 | \$1,187,660 | \$1,792,856 | \$96,220 | \$3,076,737 | \$0 | \$1,130,994 |

Chart of Accounts: All MSU-Northern Budget for Designated FY26

| | | | | | |
|------------|-------------|-------------------|---------------------|----------------|----------------|
| Fund Type | Fiscal Year | Chart of Accounts | Ed Unit or Agencies | Reporting Unit | Actuals/Budget |
| Designated | 26 | All | All | MSU-Northern | Budget |

| Reporting Fund | Beginning Balance | Revenue | Transfers In | Total Revenue | Comp & Benefits | Operating & Capital | Transfers Out | Total Expenses | Compensated Absences | Ending Fund Balance |
|-------------------------|--------------------|--------------------|------------------|--------------------|------------------|---------------------|------------------|--------------------|----------------------|---------------------|
| Associated Students | \$163,040 | \$98,178 | | \$98,178 | | \$67,000 | | \$67,000 | | \$194,218 |
| Athletics | \$153,759 | \$198,610 | | \$198,610 | \$11,875 | \$198,110 | | \$209,985 | | \$142,385 |
| Campus Sales & Services | \$191,275 | \$233,700 | | \$233,700 | | \$229,700 | | \$229,700 | | \$195,275 |
| Continuing Education | \$1,909 | \$35,000 | | \$35,000 | \$0 | \$8,500 | | \$8,500 | | \$28,409 |
| Designated Gifts | \$7,839 | \$700 | | \$700 | | | | \$0 | | \$8,539 |
| Designated Scholarships | \$30 | \$48,388 | \$87,240 | \$135,628 | \$26,805 | \$87,240 | \$21,583 | \$135,628 | | \$30 |
| F&A Sponsored Programs | \$551,359 | \$73,000 | | \$73,000 | \$86,678 | \$10,700 | | \$97,378 | | \$526,982 |
| Fees | \$1,189,614 | \$875,502 | | \$875,502 | \$448,905 | \$331,100 | | \$780,005 | | \$1,285,111 |
| General Designated | \$1,977,927 | \$45,600 | \$21,583 | \$67,183 | | \$47,200 | \$414,327 | \$461,527 | | \$1,583,583 |
| Instructional Fees | \$145,372 | \$130,000 | | \$130,000 | | \$130,000 | | \$130,000 | | \$145,372 |
| Sales & Services | \$45,583 | \$12,000 | | \$12,000 | | \$12,000 | | \$12,000 | | \$45,583 |
| Grand Total | \$4,427,707 | \$1,750,678 | \$108,823 | \$1,859,501 | \$574,262 | \$1,121,550 | \$435,910 | \$2,131,721 | | \$4,155,486 |

Chart of Accounts: All MSU-Northern Actuals for Designated FY25

| | | | | | |
|------------|-------------|-------------------|---------------------|----------------|----------------|
| Fund Type | Fiscal Year | Chart of Accounts | Ed Unit or Agencies | Reporting Unit | Actuals/Budget |
| Designated | 25 | All | All | MSU-Northern | Actuals |

| Reporting Fund | Beginning Balance | Revenue | Transfers In | Total Revenue | Comp & Benefits | Operating & Capital | Transfers Out | Total Expenses | Compensated Absences | Ending Fund Balance |
|-------------------------|--------------------|--------------------|------------------|--------------------|------------------|---------------------|------------------|--------------------|----------------------|---------------------|
| Associated Students | \$130,546 | \$106,732 | | \$106,732 | \$17,411 | \$56,827 | | \$74,237 | | \$163,040 |
| Athletics | \$170,793 | \$212,090 | | \$212,090 | \$64,852 | \$164,272 | | \$229,124 | | \$153,759 |
| Campus Sales & Services | \$216,136 | \$242,568 | | \$242,568 | | \$267,429 | | \$267,429 | | \$191,275 |
| Continuing Education | \$41,447 | \$38,600 | | \$38,600 | \$69,705 | \$8,433 | | \$78,138 | | \$1,909 |
| Designated Gifts | \$6,959 | \$880 | | \$880 | | | | \$0 | | \$7,839 |
| Designated Scholarships | \$19,617 | \$71,668 | \$62,295 | \$133,963 | \$7,000 | \$78,600 | \$67,950 | \$153,550 | | \$30 |
| F&A Sponsored Programs | \$647,284 | \$78,262 | | \$78,262 | \$161,284 | \$12,902 | | \$174,186 | | \$551,359 |
| Fees | \$1,248,577 | \$793,750 | | \$793,750 | \$493,102 | \$346,373 | \$13,238 | \$852,713 | | \$1,189,614 |
| General Designated | \$2,087,539 | \$67,600 | \$177,906 | \$245,506 | \$811 | \$60,678 | \$293,629 | \$355,118 | | \$1,977,927 |
| Instructional Fees | \$108,026 | \$140,379 | | \$140,379 | \$10,207 | \$92,826 | | \$103,033 | | \$145,372 |
| Sales & Services | \$37,732 | \$31,508 | | \$31,508 | \$586 | \$23,072 | | \$23,658 | | \$45,583 |
| Grand Total | \$4,714,656 | \$1,784,036 | \$240,201 | \$2,024,237 | \$824,957 | \$1,111,412 | \$374,817 | \$2,311,186 | | \$4,427,707 |

Chart of Accounts: All
MSU-Northern
Budget for Endowments
FY26

| | | | | | |
|------------|-------------|-------------------|---------------------|----------------|----------------|
| Fund Type | Fiscal Year | Chart of Accounts | Ed Unit or Agencies | Reporting Unit | Actuals/Budget |
| Endowments | 26 | All | All | MSU-Northern | Budget |

| Reporting Fund | Beginning Balance | Revenue | Transfers In | Total Revenue | Comp & Benefits | Operating & Capital | Transfers Out | Total Expenses | Compensated Absences | Ending Fund Balance |
|-----------------------------|-------------------|---------|--------------|---------------|-----------------|---------------------|---------------|----------------|----------------------|---------------------|
| Endowment Earnings Nor.. | \$110,287 | \$450 | | \$450 | | \$500 | | \$500 | | \$110,237 |
| John S Skranak Scholarshi.. | \$62,115 | \$2,700 | | \$2,700 | | \$500 | | \$500 | | \$64,315 |
| Grand Total | \$172,403 | \$3,150 | | \$3,150 | | \$1,000 | | \$1,000 | | \$174,553 |

Chart of Accounts: All
 MSU-Northern
 Actuals for Endowments
 FY25

| | | | | | |
|------------|-------------|-------------------|---------------------|----------------|----------------|
| Fund Type | Fiscal Year | Chart of Accounts | Ed Unit or Agencies | Reporting Unit | Actuals/Budget |
| Endowments | 25 | All | All | MSU-Northern | Actuals |

| Reporting Fund | Beginning Balance | Revenue | Transfers In | Total Revenue | Comp & Benefits | Operating & Capital | Transfers Out | Total Expenses | Compensated Absences | Ending Fund Balance |
|-----------------------------|-------------------|---------|--------------|---------------|-----------------|---------------------|---------------|----------------|----------------------|---------------------|
| Endowment Earnings Nor.. | \$110,348 | \$439 | | \$439 | | \$500 | | \$500 | | \$110,287 |
| John S Skranak Scholarshi.. | \$59,270 | \$2,845 | | \$2,845 | | \$0 | | \$0 | | \$62,115 |
| Grand Total | \$169,618 | \$3,284 | | \$3,284 | | \$500 | | \$500 | | \$172,403 |

Chart of Accounts: All MSU-Northern Budget for Loan Funds FY26

| | | | | | |
|------------|-------------|-------------------|---------------------|----------------|----------------|
| Fund Type | Fiscal Year | Chart of Accounts | Ed Unit or Agencies | Reporting Unit | Actuals/Budget |
| Loan Funds | 26 | All | All | MSU-Northern | Budget |

| Reporting Fund | Beginning Balance | Revenue | Transfers In | Total Revenue | Comp & Benefits | Operating & Capital | Transfers Out | Total Expenses | Compensated Absences | Ending Fund Balance |
|----------------------|-------------------|----------|--------------|---------------|-----------------|---------------------|---------------|----------------|----------------------|---------------------|
| Federal & State Loan | \$417,838 | \$15,350 | | \$15,350 | | \$53,178 | \$9,436 | \$62,614 | | \$370,574 |
| Institutional Loan | \$52,179 | | | \$0 | | | | \$0 | | \$52,179 |
| Grand Total | \$470,017 | \$15,350 | | \$15,350 | | \$53,178 | \$9,436 | \$62,614 | | \$422,753 |

Chart of Accounts: All
MSU-Northern
Actuals for Loan Funds
FY25

| | | | | | |
|------------|-------------|-------------------|---------------------|----------------|----------------|
| Fund Type | Fiscal Year | Chart of Accounts | Ed Unit or Agencies | Reporting Unit | Actuals/Budget |
| Loan Funds | 25 | All | All | MSU-Northern | Actuals |

| Reporting Fund | Beginning Balance | Revenue | Transfers In | Total Revenue | Comp & Benefits | Operating & Capital | Transfers Out | Total Expenses | Compensated Absences | Ending Fund Balance |
|----------------------|-------------------|----------|--------------|---------------|-----------------|---------------------|---------------|----------------|----------------------|---------------------|
| Federal & State Loan | \$470,894 | \$11,406 | | \$11,406 | | \$52,667 | \$11,795 | \$64,462 | | \$417,838 |
| Institutional Loan | \$52,179 | | | \$0 | | | | \$0 | | \$52,179 |
| Grand Total | \$523,073 | \$11,406 | | \$11,406 | | \$52,667 | \$11,795 | \$64,462 | | \$470,017 |

Chart of Accounts: All MSU-Northern Budget for Plant Funds FY26

| | | | | | |
|-------------|-------------|-------------------|---------------------|----------------|----------------|
| Fund Type | Fiscal Year | Chart of Accounts | Ed Unit or Agencies | Reporting Unit | Actuals/Budget |
| Plant Funds | 26 | All | All | MSU-Northern | Budget |

| Reporting Fund | Beginning Balance | Revenue | Transfers In | Total Revenue | Comp & Benefits | Operating & Capital | Transfers Out | Total Expenses | Compensated Absences | Ending Fund Balance |
|---------------------|-------------------|-----------|--------------|---------------|-----------------|---------------------|---------------|----------------|----------------------|---------------------|
| Renewal/Replacement | \$558,089 | \$354,533 | \$334,620 | \$689,153 | | \$376,748 | | \$376,748 | | \$870,494 |
| Unexpended Plant | \$34,140 | \$97,169 | | \$97,169 | | \$102,088 | | \$102,088 | | \$29,221 |
| Grand Total | \$592,229 | \$451,702 | \$334,620 | \$786,322 | | \$478,836 | | \$478,836 | | \$899,715 |

Chart of Accounts: All MSU-Northern Actuals for Plant Funds FY25

| | | | | | |
|-------------|-------------|-------------------|---------------------|----------------|----------------|
| Fund Type | Fiscal Year | Chart of Accounts | Ed Unit or Agencies | Reporting Unit | Actuals/Budget |
| Plant Funds | 25 | All | All | MSU-Northern | Actuals |

| Reporting Fund | Beginning Balance | Revenue | Transfers In | Total Revenue | Comp & Benefits | Operating & Capital | Transfers Out | Total Expenses | Compensated Absences | Ending Fund Balance |
|---------------------|-------------------|-----------|--------------|---------------|-----------------|---------------------|---------------|----------------|----------------------|---------------------|
| Renewal/Replacement | \$1,325,273 | \$421,631 | \$62,035 | \$483,666 | | \$883,911 | \$376,784 | \$1,260,695 | | \$548,243 |
| Unexpended Plant | \$12,776 | \$97,281 | | \$97,281 | | \$75,918 | | \$75,918 | | \$34,140 |
| Grand Total | \$1,338,049 | \$518,912 | \$62,035 | \$580,947 | | \$959,829 | \$376,784 | \$1,336,613 | | \$582,383 |

Chart of Accounts: All MSU-Northern Budget for Restricted FY26

| | | | | | |
|------------|-------------|-------------------|---------------------|----------------|----------------|
| Fund Type | Fiscal Year | Chart of Accounts | Ed Unit or Agencies | Reporting Unit | Actuals/Budget |
| Restricted | 26 | All | All | MSU-Northern | Budget |

| Reporting Fund | Beginning Balance | Revenue | Transfers In | Total Revenue | Comp & Benefits | Operating & Capital | Transfers Out | Total Expenses | Compensated Absences | Ending Fund Balance |
|------------------------------|-------------------|--------------------|--------------|--------------------|------------------|---------------------|---------------|--------------------|----------------------|---------------------|
| Financial Aid Programs | \$44,156 | \$2,145,228 | | \$2,145,228 | \$84,534 | \$2,060,694 | | \$2,145,228 | | \$44,156 |
| Other Restricted | \$219,861 | | | \$0 | | \$0 | | \$0 | | \$219,861 |
| Private Gifts & Scholarshi.. | \$38,127 | \$1,659,823 | | \$1,659,823 | \$72,323 | \$1,587,500 | | \$1,659,823 | | \$38,127 |
| Restricted Sponsored Pro.. | \$29,012 | \$250,796 | | \$250,796 | | \$277,884 | | \$277,884 | | \$1,925 |
| Restricted Sponsored Pro.. | \$278,059 | \$881,599 | | \$881,599 | \$122,371 | \$1,037,287 | | \$1,159,658 | | \$0 |
| Grand Total | \$609,215 | \$4,937,446 | | \$4,937,446 | \$279,228 | \$4,963,365 | | \$5,242,593 | | \$304,069 |

Chart of Accounts: All MSU-Northern Actuals for Restricted FY25

| | | | | | |
|------------|-------------|-------------------|---------------------|----------------|----------------|
| Fund Type | Fiscal Year | Chart of Accounts | Ed Unit or Agencies | Reporting Unit | Actuals/Budget |
| Restricted | 25 | All | All | MSU-Northern | Actuals |

| Reporting Fund | Beginning Balance | Revenue | Transfers In | Total Revenue | Comp & Benefits | Operating & Capital | Transfers Out | Total Expenses | Compensated Absences | Ending Fund Balance |
|------------------------------|-------------------|--------------------|--------------|--------------------|--------------------|---------------------|---------------|--------------------|----------------------|---------------------|
| Financial Aid Programs | \$953 | \$2,219,936 | | \$2,219,936 | \$73,052 | \$2,103,681 | | \$2,176,733 | | \$44,156 |
| Other Restricted | \$295,612 | | | \$0 | | \$75,751 | | \$75,751 | | \$219,861 |
| Private Gifts & Scholarshi.. | \$42,145 | \$1,681,215 | | \$1,681,215 | \$90,100 | \$1,595,133 | | \$1,685,234 | | \$38,127 |
| Restricted Sponsored Pro.. | \$29,012 | (\$78,262) | | (\$78,262) | | (\$78,262) | | (\$78,262) | | \$29,012 |
| Restricted Sponsored Pro.. | \$250,079 | \$1,599,172 | | \$1,599,172 | \$986,704 | \$584,488 | | \$1,571,192 | | \$278,059 |
| Grand Total | \$617,801 | \$5,422,062 | | \$5,422,062 | \$1,149,856 | \$4,280,792 | | \$5,430,648 | | \$609,215 |

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

| UNIT | Montana State University - Northern | | | | 5107 |
|--|-------------------------------------|---------------|---------------|---------------|------------------|
| | ACTUAL | | BUDGETED | | PERCENT |
| | FY 2025 | PERCENT | FY 2026 | PERCENT | INCR. (DECR.) |
| CURRENT UNRESTRICTED FUND: | | | | | |
| Contract Faculty (AY) | 60.93 | 31.5% | 65.25 | 33.1% | 7.1% |
| Contract Administrative | 5.43 | 2.8% | 4.60 | 2.3% | -15.3% |
| Contract Professional | 33.08 | 17.1% | 34.30 | 17.4% | 3.7% |
| Classified and Classified Hourly | 37.60 | 19.4% | 39.60 | 20.1% | 5.3% |
| GTA & GRA | 0.00 | 0.0% | 0.00 | 0.0% | 0.0% |
| Part-Time/Other | 5.85 | 3.0% | 5.34 | 2.7% | -8.7% |
| Overhead Cost Distribution | 0.00 | 0.0% | 0.00 | 0.0% | 0.0% |
| TOTAL | 142.89 | 73.8% | 149.09 | 75.7% | 4.3% |
| CURRENT UNRESTRICTED (MOTORCYCLE SAFETY): | | | | | |
| Contract Faculty (AY) | 0.00 | 0.0% | 0.00 | 0.0% | #DIV/0! |
| Contract Administrative | 0.07 | 0.0% | 0.00 | 0.0% | 0.0% |
| Contract Professional | 0.50 | 0.3% | 0.00 | 0.0% | -100.0% |
| Classified and Classified Hourly | 0.50 | 0.3% | 0.00 | 0.0% | -100.0% |
| GTA & GRA | 0.00 | 0.0% | 0.00 | 0.0% | 0.0% |
| Part-Time/Other | 0.00 | 0.0% | 0.00 | 0.0% | #DIV/0! |
| TOTAL | 1.07 | 0.6% | 0.00 | 0.0% | -100.0% |
| RESTRICTED: | | | | | |
| Contract Faculty (AY) | 0.87 | 0.4% | 0.00 | 0.0% | -100.0% |
| Contract Administrative | 0.00 | 0.0% | 0.00 | 0.0% | 0.0% |
| Contract Professional | 11.63 | 6.0% | 11.71 | 5.9% | 0.7% |
| Classified and Classified Hourly | 1.20 | 0.6% | 1.10 | 0.6% | -8.3% |
| GTA & GRA | 0.00 | 0.0% | 0.00 | 0.0% | 0.0% |
| Part-Time/Other | 5.32 | 2.7% | 6.58 | 3.3% | 23.7% |
| TOTAL | 19.02 | 9.8% | 19.39 | 9.8% | 1.9% |
| DESIGNATED: | | | | | |
| Contract Faculty (AY) | 0.15 | 0.1% | 0.00 | 0.0% | -100.0% |
| Contract Administrative | 1.25 | 0.6% | 0.40 | 0.2% | 0.0% |
| Contract Professional | 5.45 | 2.8% | 4.20 | 2.1% | -22.9% |
| Classified and Classified Hourly | 2.20 | 1.1% | 1.70 | 0.9% | -22.7% |
| GTA & GRA | 0.00 | 0.0% | 0.00 | 0.0% | 0.0% |
| Part-Time/Other | 2.01 | 1.0% | 1.18 | 0.6% | -41.3% |
| TOTAL | 11.06 | 5.7% | 7.48 | 3.8% | -32.4% |
| AUXILIARY: | | | | | |
| Contract Administrative | 0.00 | 0.0% | 0.00 | 0.0% | 0.0% |
| Contract Professional | 3.58 | 1.9% | 4.61 | 2.3% | 28.8% |
| Classified and Classified Hourly | 12.75 | 6.6% | 14.25 | 7.2% | 11.8% |
| Part-Time/Other | 3.14 | 1.6% | 2.15 | 1.1% | -31.5% |
| Overhead Cost Distribution | 0.00 | 0.0% | 0.00 | 0.0% | 0.0% |
| TOTAL | 19.47 | 10.1% | 21.01 | 10.7% | 7.9% |
| TOTAL FTE: | | | | | |
| Contract Faculty (AY) | 61.95 | 32.0% | 65.25 | 33.1% | 5.3% |
| Contract Administrative | 6.75 | 3.5% | 5.00 | 2.5% | -25.9% |
| Contract Professional | 54.24 | 28.0% | 54.82 | 27.8% | 1.1% |
| Classified and Classified Hourly | 54.25 | 28.0% | 56.65 | 28.8% | 4.4% |
| GTA & GRA | 0.00 | 0.0% | 0.00 | 0.0% | 0.0% |
| Part-Time/Other | 16.32 | 8.4% | 15.25 | 7.7% | -6.6% |
| Overhead Cost Distribution | 0.00 | 0.0% | 0.00 | 0.0% | 0.0% |
| TOTAL | 193.51 | 100.0% | 196.97 | 100.0% | 1.8% |

*** COMMENTS ***

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

| NAME | | | | CODE | |
|--|---------------------------------------|--|---|---|--|
| Montana State University - Northern | | | | 51070 | |
| DESCRIPTION | BOR POLICY 901.10 Retirement Costs | BOR POLICY 901.15 Reserve Revolving | BOR POLICY 901.6 Facilities Maintenance | BOR POLICY 901.13 Scholarships & Stipends | |
| 1. Effective Date of Board Policy | November 1999 | May 2005 | March 2020 | March 2003 | |
| 2. Date Reserve Fund Established by Campus | FY 2011 | FY 2014 | FY 2020 | FY 2019 | |
| 3. Fund Code (BANNER) | 730008 | 730014 | 739700 | 730018 | |
| 4. Financial Summary | | | | | |
| Fund Balance - FYE 2024 (Actual) | 100,000 | 1,033,327 | 42,840 | 528,576 | |
| + Revenues, Transfers In (Actual FY25 YTD) | | 81,661 | 38,141 | 67,950 | |
| - Expenditures, Transfers Out (Actual FY25 YTD) | | (40,000) | | (249,829) | |
| Fund Balance - FYE 2025 (Actual) | 100,000 | 1,074,988 | 80,981 | 346,697 | |
| + Revenues, Transfers In (Projected FY26) | - | - | - | 21,583 | |
| - Expenditures, Transfers Out (Projected FY26) | - | (154,327) | - | (260,000) | |
| Fund Balance - FYE 2026 (Projected) | 100,000 | 920,661 | 80,981 | 108,280 | |
| 5. Required Reports | | | | | |
| a. Is a long-term deferred maintenance and equipment/fixed asset plan on file with OCHE? | | | | | |
| b. Has the required annual business plan been submitted and approved by OCHE? | | | | | |
| c. Has the required documentation for the transfers out of this reserve fund been submitted to OCHE? | | | | | |
| | | | | | |
| | | | | | |

****NOTES****

42,000 of the FY26 transfer out of the 901.15 reserve is ERM funds that were received in FY25 that will be spent in FY26
21,583 of the FY26 transfer in to the 901.13 reserve is the remainder of the Student Support received from OCHE at FYE25

Negative Fund Balance Report

Campus: Montana State University – Northern

Date: June 30, 2025

MSU – Northern no negative fund balances to report as of June 30, 2025.

Negative Cash Balance Report

Campus: Montana State University – Northern

Date: June 30, 2025

MSU-Northern has the following negative cash balances to report as of June 30, 2025.

- 7A 71000A Current Unrestricted MSU-Northern
 - Cash balance was positive at FYE 24, cash balance is only negative for FYE 25.
 - An inter-entity loan was established to cover the negative cash balance.
- 7N 720500 Private Gifts & Scholarships
 - Cash balance was positive at FYE 24, cash balance is only negative for FYE 25.
 - No inter-entity loan was established since the overall cash balance for our Restricted funds were positive.

Bonded Indebtedness Report

Campus: **Montana State University-Northern**
Date: **June 30, 2025**

| REVENUE BONDS ISSUE | ORIGINAL AMOUNT OF ISSUE | USES OF FUNDS - PROJECTS/AMOUNTS | PLEDGED REVENUES | DEBT SERVICE RATIO | OUTSTANDING PRINCIPAL BALANCE AT | PRINCIPAL & INTEREST PAYMENT Est | PRINCIPAL & INTEREST PAYMENT Est | PRINCIPAL & INTEREST PAYMENT Est | PRINCIPAL & INTEREST PAYMENT Est |
|---------------------------|--------------------------------|----------------------------------|------------------|-----------------------|--|--|--|--|--|
| | | | | | | | | | |
| Total Bonded Indebtedness | | | | | \$ 0 | | | | |

| OTHER LONG TERM DEBT - SOURCE | ORIGINAL BALANCE | USES OF FUNDS - PROJECTS / AMOUNTS | REVENUE STREAM IDENTIFIED FOR REPAYMENT | JUNE 30, 2024 BALANCE | JUNE 30, 2025 BALANCE | PERCENT CHANGE FY11 TO FY12 |
|----------------------------------|---------------------|---------------------------------------|--|--------------------------|--------------------------|--------------------------------|
| | | | | | | |
| Total Other Indebtedness | | | | | \$ 0 | |

| State Building Energy Conservation Program (SBECP) | USES OF FUNDS | JUNE 30, 2024 BALANCE | JUNE 30, 2025 BALANCE | PERCENT CHANGE |
|---|---|--------------------------|--------------------------|----------------|
| SBECP Loans | Various energy savings projects for state-owned buildings | \$ 538,625 | \$ 472,236 | -12% |
| Total Other Indebtedness | | | \$ 472,236 | |

| | | | |
|---|--|--|------------|
| TOTAL OUTSTANDING DEBT at June 30, 2025 | | | \$ 472,236 |
|---|--|--|------------|

Inter-Entity Loan Status Report

Campus: Montana State University-Northern

Date: June 30, 2025

Inter-Entity Loan Balance:

| Origination Date | Original Loan Amount | Receiving Fund Name & SABHRS Code | Sending Fund Name & SABHRS Code | Date | Transaction Amount | SABHRS journal # | Beginning Loan Balance FY25 | Ending Loan Balance FY25 |
|------------------|----------------------|-----------------------------------|--------------------------------------|------------------------|--------------------------|--------------------|-----------------------------|--------------------------|
| 7/30/2024 | \$900,000 | CUR 31401 CUR 31401 | Designated 33401 Designated 33401 | 7/30/2024 7/21/2025 | \$900,000 (\$800,000) | 5049709 5229583 | \$0 | \$100,000 |

Narrative: