

# Montana University System – Summary

Schedules listed below represent net revenue and expenditures

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- Schedule 1    [MUS FY26 All Funds Summary](#)
- Schedule 2    [State General Fund & 6-Mill Levy Support](#)
- Schedule 3    [System Current Unrestricted Revenue](#)
- Schedule 4    [Scholarships and Fellowships](#) | [FY26 Budget](#) | [FY25 Actuals](#)
- Schedule 5    [Full Time Equivalent Employees - Current Unrestricted](#) | [FY26 Budget](#) | [FY25 Actuals](#)
- Schedule 6    [Full Time Equivalent Employees - All Funds](#) | [FY26 Budget](#) | [FY25 Actuals](#)
- Schedule 7    [Current Unrestricted Expenditures](#) | [Ed Units](#) | [Agencies](#)
- Schedule 8    [Current Unrestricted Revenue](#) | [Ed Units](#) | [Agencies](#)

**MONTANA UNIVERSITY SYSTEM**  
**ALL FUNDS SUMMARY - EXPENDITURES**  
**FISCAL YEAR 2026**

Agency	Actual FY 2025	Budgeted FY 2026	Dollar Change Actual 2025 to Budgeted 2026	Percent Change Actual 2025 to Budgeted 2026
<b>Educational Units &amp; Agencies:</b>				
Current Operating Unrestricted	\$ 609,300,919	\$ 656,846,962	\$ 47,546,043	8%
Current Restricted	484,807,108	524,618,852	39,811,744	8%
Current Designated	269,696,928	267,682,050	(2,014,878)	-1%
Auxiliary Enterprises	192,897,424	208,747,722	15,850,298	8%
Loan & Endowment Funds	2,532,914	2,720,986	188,072	7%
Plant Funds	298,886,177	275,237,306	(23,648,871)	-8%
Total	<u>\$ 1,858,121,470</u>	<u>\$ 1,935,853,878</u>	<u>\$ 77,732,408</u>	4%
<b>Community Colleges:</b>				
Current Operating Unrestricted	\$ 36,919,774	\$ 40,850,752	\$ 3,930,978	11%
Current Restricted	\$ 9,388,631	\$ 8,569,422	(819,209)	-9%
Current Designated	\$ 3,830,892	\$ 4,147,492	316,600	8%
Auxiliary Enterprises	\$ 8,176,785	\$ 7,903,934	(272,851)	-3%
Plant Funds	\$ 1,979,914	\$ 2,116,000	136,086	7%
Total	<u>\$ 60,295,995</u>	<u>\$ 63,587,600</u>	<u>\$ 3,291,605</u>	5%
<b>Tribal College Assistance</b>	<u>\$ 882,535</u>	<u>\$ 1,193,640</u>	<u>\$ 311,105</u>	35%
<b>Office of the Commissioner:</b>				
General Fund	\$ 24,245,834	\$ 25,802,924	\$ 1,557,090	6%
State Special Revenue	3,369,142	4,425,180	1,056,038	31%
Federal Special Revenue	10,405,694	14,858,127	4,452,433	43%
Proprietary	152,679,381	165,657,714	12,978,333	9%
Other-Private Funding	28,356,817	29,766,561	1,409,744	5%
Total	<u>\$ 219,056,869</u>	<u>\$ 240,510,506</u>	<u>\$ 21,453,637</u>	10%
<b>TOTAL ALL FUNDS</b>	<u><b>\$ 2,138,356,869</b></u>	<u><b>\$ 2,241,145,624</b></u>	<u><b>\$ 102,788,755</b></u>	5%

\*Schedule represents net expenditures and includes transfers between funds

MONTANA UNIVERSITY SYSTEM  
STATE GENERAL FUND and 6 MILL LEVY SUPPORT  
FISCAL YEARS 2025 & 2026

Program		Actual FY 2025	Budgeted FY 2026	Dollar Change Actual 2025 to Budgeted 2026	Percent Change Actual 2025 to Budgeted 2025
Administration		\$ 4,639,042	\$ 4,363,260	\$ (275,782)	-6%
Administration - OTO's		4,676,027	567,665	(4,108,362)	-88%
Student Assistance		13,792,831	16,904,784	3,111,953	23%
Student Assistance - OTO's		-	3,600,000	3,600,000	100%
Community Colleges		17,635,881	18,372,894	737,013	4%
Minority Achievement		155,852	180,713	24,861	16%
Workforce Development - Perkins Admin State Match		96,458	111,926	15,468	16%
Educational Units-General Fund		194,038,180	228,843,029	34,804,849	18%
Educational Units- 6 mill levy		32,447,266	35,764,266	3,317,000	10%
Educational Units-Performance Funding		14,784,898	14,730,097	(54,801)	0%
Educational Units-MUS Residency Program		914,769	1,180,930	266,161	29%
Educational Units- LRBP O&M		67,768	-	(67,768)	-100%
MUS-1% MUS Retirement Plan (Statutory Appropriation)		2,097,896	2,009,208	(88,688)	-4%
Agencies		35,369,017	39,290,289	3,921,272	11%
Tribal College Assistance		882,535	1,193,640	311,105	35%
Board of Regents		64,338	74,576	10,238	16%
Total State Support		\$ 321,662,758	\$ 367,187,277	\$ 45,524,519	14.2%

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

Agency		Actual FY 2025	Budgeted FY 2026	Dollar Change Actual 2025 to Budgeted 2026	Percent Change Actual 2025 to Budgeted 2026
<b>Montana State University:</b>					
MSU - Bozeman		\$ 283,345,028	\$ 305,034,718	21,689,690	7.7%
MSU - Billings		\$ 41,559,547	\$ 43,990,912	2,431,365	5.9%
MSU - Northern		\$ 14,994,775	\$ 16,827,779	1,833,004	12.2%
Great Falls College - MSU		\$ 11,910,101	\$ 13,305,704	1,395,603	11.7%
Agricultural Experiment Station		\$ 20,575,904	\$ 22,641,064	2,065,160	10.0%
Extension Service		\$ 7,973,553	\$ 8,725,619	752,066	9.4%
Fire Services Training School		\$ 1,292,272	\$ 1,493,364	201,092	15.6%
<b>Montana State University Subtotal</b>		<b>\$ 381,651,180</b>	<b>\$ 412,019,160</b>	<b>\$ 30,367,980</b>	<b>8.0%</b>
<b>University of Montana:</b>					
UM - Missoula		\$ 151,373,517	\$ 164,550,426	13,176,909	8.7%
Montana Tech		\$ 31,274,694	\$ 34,488,642	3,213,948	10.3%
UM - Western		\$ 17,045,681	\$ 18,012,849	967,168	5.7%
Helena College - UM		\$ 9,299,059	\$ 9,908,737	609,678	6.6%
Bureau of Mines		\$ 6,162,400	\$ 6,832,652	670,252	10.9%
Forest Conservation and Exp. Station		\$ 1,548,798	\$ 1,612,275	63,477	4.1%
<b>University of Montana Subtotal</b>		<b>\$ 216,704,149</b>	<b>\$ 235,405,581</b>	<b>\$ 18,701,432</b>	<b>9%</b>
<b>Community Colleges:</b>					
Dawson		\$ 5,861,905	\$ 5,954,483	92,578	1.6%
Flathead Valley		\$ 23,371,358	\$ 25,797,098	2,425,740	10.4%
Miles		\$ 8,561,733	\$ 9,337,734	776,001	9.1%
Bitterroot Valley		\$ 129,971	\$ 92,277	(37,694)	-29.0%
<b>Community Colleges Subtotal</b>		<b>\$ 37,924,967</b>	<b>\$ 41,181,592</b>	<b>\$ 3,256,625</b>	<b>8.6%</b>
<b>TOTAL CAMPUSES &amp; AGENCIES</b>		<b>\$ 636,280,296</b>	<b>\$ 688,606,333</b>	<b>\$ 52,326,037</b>	<b>8.2%</b>

\*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 2026 BUDGETED**

	MSU SUMMARY	UM SUMMARY	SYSTEM SUMMARY
	DOLLAR AMOUNT	DOLLAR AMOUNT	DOLLAR AMOUNT
<b>Campus Discretionary Waivers</b>			
<b>Undergraduate</b>			
Resident Tuition Waiver	474,267	5,029,944	5,504,211
Non-Resident Tuition Waiver	47,058,406	12,584,605	59,643,011
Custodial Student	-	-	-
Senior Citizens	75,880	53,857	129,737
<b>Total Undergraduate</b>	<b>\$47,608,553</b>	<b>\$ 17,668,406</b>	<b>\$ 65,276,959</b>
<b>Graduate</b>			
Resident Tuition Waiver	1,251,921	2,857,657	4,109,578
Non-Resident Tuition Waiver	1,578,054	1,714,967	3,293,021
GTA/GRA Waiver	-	-	-
<b>Total Graduate</b>	<b>\$2,829,975</b>	<b>\$ 4,572,624</b>	<b>\$ 7,402,599</b>
<b>Athletic</b>			
Resident Tuition Waiver	924,149	1,975,102	2,899,251
Non-Resident Tuition Waiver	4,543,468	4,282,847	8,826,315
<b>Total Athletic</b>	<b>\$ 5,467,617</b>	<b>\$ 6,257,949</b>	<b>\$ 11,725,566</b>
<b>Other</b>			
Other Tuition Waivers	342,020	1,284,700	1,626,720
Scholarships & Fellowships	8,098,010	870,507	8,968,517
Yellow Ribbon Program	7,204	36,957	44,161
<b>Total Other</b>	<b>\$8,447,234</b>	<b>\$ 2,192,164</b>	<b>\$ 10,639,398</b>
<b>Board of Regents Designated</b>			
<b>Waivers and Scholarships</b>			
American Indian Waiver	2,177,555	1,388,076	3,565,631
Employee Waiver	779,232	178,540	957,772
Dependent Waiver	762,947	504,001	1,266,948
Veteran	31,087	8,000	39,087
Peace & Fire Orphans	8,239	9,676	17,915
War Orphans/Prisoners of War	-	6,000	6,000
September 11, 2001 Victim	-	-	-
Community College Honor	68,548	33,900	102,448
MUS High School Honor	3,105,252	1,372,446	4,477,698
MT National Guard	489,510	139,200	628,710
National Merit	-	3,000	3,000
<b>Total Waivers and Scholarships</b>	<b>\$ 7,422,370</b>	<b>\$ 3,642,839</b>	<b>\$ 11,065,209</b>
<b>Total Tuition Waived</b>	<b>\$71,775,749</b>	<b>\$ 34,333,982</b>	<b>\$ 106,109,731</b>

\*Amounts may not be exact due to rounding

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

	MSU SUMMARY	UM SUMMARY	SYSTEM SUMMARY
	DOLLAR AMOUNT	DOLLAR AMOUNT	DOLLAR AMOUNT
<b>Campus Discretionary Waivers</b>			
<b>Undergraduate</b>			
Resident Tuition Waiver	586,213	3,873,660	4,459,873
Non-Resident Tuition Waiver	45,286,627	14,552,775	59,839,402
Custodial Student	-	-	-
Senior Citizens	71,592	55,854	127,447
<b>Total Undergraduate</b>	<b>\$ 45,944,432</b>	<b>\$ 18,482,290</b>	<b>\$ 64,426,722</b>
<b>Graduate</b>			
Resident Tuition Waiver	1,103,108	2,989,325	4,092,433
Non-Resident Tuition Waiver	1,908,559	1,652,612	3,561,171
GTA/GRA Waiver	-	-	-
<b>Total Graduate</b>	<b>\$ 3,011,667</b>	<b>\$ 4,641,937</b>	<b>\$ 7,653,604</b>
<b>Athletic</b>			
Resident Tuition Waiver	894,659	1,849,765	2,744,424
Non-Resident Tuition Waiver	4,486,735	4,120,247	8,606,982
<b>Total Athletic</b>	<b>\$ 5,381,394</b>	<b>\$ 5,970,012</b>	<b>\$ 11,351,406</b>
<b>Other</b>			
Other Tuition Waivers	161,269	1,285,248	1,446,517
Scholarships & Fellowships	6,525,589	1,352,987	7,878,576
Yellow Ribbon Program	1,322	33,639	34,961
<b>Total Other</b>	<b>\$ 6,688,181</b>	<b>\$ 2,671,874</b>	<b>\$ 9,360,055</b>
<b>Board of Regents Designated</b>			
<b>Waivers and Scholarships</b>			
American Indian Waiver	2,059,852	1,357,165	3,417,017
Employee Waiver	736,489	172,725	909,214
Dependent Waiver	711,851	489,741	1,201,593
Veteran	36,093	5,159	41,252
Peace & Fire Orphans	6,299	9,299	15,598
War Orphans/Prisoners of War	-	8,218	8,218
September 11, 2001 Victim	-	-	-
Community College Honor	66,201	32,802	99,003
MUS High School Honor	2,905,155	1,314,096	4,219,251
MT National Guard	477,816	187,972	665,788
National Merit	1,457	2,982	4,439
<b>Total Waivers and Scholarships</b>	<b>\$ 7,001,214</b>	<b>\$ 3,580,160</b>	<b>\$ 10,581,373</b>
<b>Total Tuition Waived</b>	<b>\$ 68,026,887</b>	<b>\$ 35,346,272</b>	<b>\$ 103,373,159</b>

\*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 2026 BUDGETED**

	<b>Contract Faculty</b>	<b>Contract Administrative</b>	<b>Contract Professional</b>	<b>Classified</b>	<b>GTA / GRA</b>	<b>Part-Time and Other</b>	<b>Total</b>
<b>Montana State University</b>							
Bozeman	884.88	34.32	202.76	790.84	207.00	103.51	<b>2,223.31</b>
Billings	152.65	10.84	61.85	124.81	4.50	35.00	<b>389.65</b>
Northern	65.25	4.60	34.30	39.60	-	5.34	<b>149.09</b>
Great Falls MSU	78.10	7.00	22.00	35.80	-	1.20	<b>144.10</b>
Agriculture Experiment Station	62.30	0.40	31.84	49.17	21.30	2.92	<b>167.93</b>
Extension Service	42.82	0.48	5.59	17.33	-	1.78	<b>68.00</b>
Fire Services Training School	8.55	-	0.78	1.50	-	-	<b>10.83</b>
<b>MSU Subtotal</b>	<b>1,294.55</b>	<b>57.64</b>	<b>359.12</b>	<b>1,059.05</b>	<b>232.80</b>	<b>149.75</b>	<b>3,152.91</b>
<b>The University of Montana</b>							
Missoula	501.41	23.72	255.12	458.25	142.40	30.54	<b>1,411.44</b>
Montana Tech	138.37	8.33	44.61	73.48	11.39	8.70	<b>284.88</b>
Western	81.14	3.35	25.01	32.32	-	0.50	<b>142.32</b>
Helena College	46.50	1.00	16.73	27.30	-	-	<b>91.53</b>
Bureau of Mines	-	1.00	19.26	5.00	-	0.73	<b>25.99</b>
Forestry Conservation Station	6.83	-	2.10	0.92	-	-	<b>9.85</b>
<b>UM Subtotal</b>	<b>774.25</b>	<b>37.40</b>	<b>362.83</b>	<b>597.27</b>	<b>153.79</b>	<b>40.47</b>	<b>1,966.01</b>
<b>MUS System Total</b>	<b>2,068.80</b>	<b>95.04</b>	<b>721.95</b>	<b>1,656.32</b>	<b>386.59</b>	<b>190.22</b>	<b>5,118.92</b>
% of Total	40%	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 2025 ACTUAL**

	<b>Contract Faculty</b>	<b>Contract Administrative</b>	<b>Contract Professional</b>	<b>Classified</b>	<b>GTA / GRA</b>	<b>Part-Time and Other</b>	<b>Total</b>
<b>Montana State University</b>							
Bozeman	806.00	32.85	193.31	711.20	198.14	136.77	<b>2,078.27</b>
Billings	142.97	10.84	56.74	106.91	4.50	34.27	<b>356.23</b>
Northern	60.93	5.43	33.08	37.60	-	5.85	<b>142.89</b>
Great Falls MSU	75.10	7.00	19.00	31.80	-	1.20	<b>134.10</b>
Agriculture Experiment Station	40.50	0.40	24.88	42.84	17.25	15.99	<b>141.86</b>
Extension Service	29.91	0.48	5.59	14.54	0.16	2.03	<b>52.71</b>
Fire Services Training School	6.33	-	0.78	1.49	-	-	<b>8.60</b>
<b>MSU Subtotal</b>	<b>1,161.74</b>	<b>57.00</b>	<b>333.38</b>	<b>946.38</b>	<b>220.05</b>	<b>196.11</b>	<b>2,914.66</b>
<b>The University of Montana</b>							
Missoula	500.13	23.13	209.08	414.76	141.84	38.17	<b>1,327.11</b>
Montana Tech	137.94	8.33	43.44	73.98	9.08	9.07	<b>281.84</b>
Western	78.32	3.35	26.61	30.02	-	-	<b>138.30</b>
Helena College	44.07	1.00	13.23	25.51	-	2.25	<b>86.06</b>
Bureau of Mines	-	1.00	18.79	5.00	-	0.73	<b>25.52</b>
Forestry Conservation Station	6.58	-	2.20	0.88	-	0.06	<b>9.72</b>
<b>UM Subtotal</b>	<b>767.04</b>	<b>36.81</b>	<b>313.35</b>	<b>550.15</b>	<b>150.92</b>	<b>50.28</b>	<b>1,868.55</b>
<b>MUS System Total</b>	<b>1,928.78</b>	<b>93.81</b>	<b>646.73</b>	<b>1,496.53</b>	<b>370.97</b>	<b>246.39</b>	<b>4,783.21</b>
% of Total	40%	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 2026 BUDGETED**

	Contract Faculty	Contract Administrative	Contract Professional	Classified	GTA / GRA	Part-Time and Other	Total
<b>Montana State University</b>							
Bozeman	979.50	35.75	693.79	1,447.09	570.62	792.92	<b>4,519.67</b>
Billings	154.35	12.00	98.93	199.45	5.43	68.28	<b>538.44</b>
Northern	65.25	5.00	54.82	56.65	-	15.25	<b>196.97</b>
Great Falls College	78.10	7.00	28.00	40.80	-	2.90	<b>156.80</b>
Agriculture Experiment Station	83.83	0.40	37.26	63.55	21.30	6.51	<b>212.85</b>
Extension Service	146.82	0.48	11.80	30.74	-	13.32	<b>203.16</b>
Fire Services Training School	8.55	-	0.78	1.50	-	0.38	<b>11.21</b>
<b>MSU Subtotal</b>	<b>1,516.40</b>	<b>60.63</b>	<b>925.38</b>	<b>1,839.78</b>	<b>597.35</b>	<b>899.56</b>	<b>5,839.10</b>
<b>The University of Montana</b>							
Missoula	619.83	25.41	828.75	919.21	209.28	313.59	<b>2,916.07</b>
Montana Tech	155.25	10.31	181.59	109.64	51.46	39.41	<b>547.66</b>
Western	81.14	4.80	37.81	87.64	-	2.80	<b>214.19</b>
Helena College	48.00	1.00	24.21	32.00	-	15.20	<b>120.41</b>
Bureau of Mines	-	1.00	40.86	10.50	-	1.83	<b>54.19</b>
Forestry Conservation Station	6.83	-	2.10	0.92	-	-	<b>9.85</b>
<b>UM Subtotal</b>	<b>911.05</b>	<b>42.52</b>	<b>1,115.32</b>	<b>1,159.91</b>	<b>260.74</b>	<b>372.83</b>	<b>3,862.37</b>
<b>MUS System Total</b>	<b>2,427.45</b>	<b>103.15</b>	<b>2,040.70</b>	<b>2,999.69</b>	<b>858.09</b>	<b>1,272.39</b>	<b>9,701.47</b>
% of Total	25%	1%	21%	31%	9%	13%	100%

\*Amounts may not be exact due to rounding

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

	Contract Faculty	Contract Administrative	Contract Professional	Classified	GTA / GRA	Part-Time and Other	Total
<b>Montana State University</b>							
Bozeman	900.05	34.91	666.45	1,246.83	554.51	871.21	<b>4,273.96</b>
Billings	145.55	12.00	92.06	176.06	5.43	67.55	<b>498.65</b>
Northern	61.95	6.75	54.24	54.25	-	16.32	<b>193.51</b>
Great Falls College	75.10	7.00	23.00	38.80	-	2.90	<b>146.80</b>
Agriculture Experiment Station	56.00	0.40	29.72	59.81	21.19	30.54	<b>197.66</b>
Extension Service	115.18	0.48	9.89	25.72	0.32	13.85	<b>165.44</b>
Fire Services Training School	6.33	-	0.78	1.49	-	0.33	<b>8.93</b>
<b>MSU Subtotal</b>	<b>1,360.16</b>	<b>61.54</b>	<b>876.14</b>	<b>1,602.96</b>	<b>581.45</b>	<b>1,002.70</b>	<b>5,484.95</b>
<b>The University of Montana</b>							
Missoula	611.78	26.43	798.73	818.68	215.50	423.22	<b>2,894.34</b>
Montana Tech	149.36	10.00	148.87	107.04	39.47	37.55	<b>492.29</b>
Western	78.82	4.80	39.41	84.14	-	3.80	<b>210.97</b>
Helena College	45.23	1.00	20.57	30.64	-	15.88	<b>113.32</b>
Bureau of Mines	-	1.00	39.79	11.00	-	1.99	<b>53.78</b>
Forestry Conservation Station	6.58		2.20	0.88	-	0.06	<b>9.72</b>
<b>UM Subtotal</b>	<b>891.77</b>	<b>43.23</b>	<b>1,049.57</b>	<b>1,052.38</b>	<b>254.97</b>	<b>482.50</b>	<b>3,774.42</b>
<b>MUS System Total</b>	<b>2,251.93</b>	<b>104.77</b>	<b>1,925.71</b>	<b>2,655.34</b>	<b>836.42</b>	<b>1,485.20</b>	<b>9,259.37</b>
% of Total	24%	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  
FY25 Actuals to FY26 Budgeted  
Chart of Accounts: All  
Reporting Units: All

Fiscal Year  
25

Period  
14

FY Comparison  
Next FY

Reporting Unit: All							FY Comparison		
Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY25	% of Total	Budget FY26	% of Total Budget	% Change	Next FY
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$173,947,970	29.01%	\$187,085,695	28.90%	7.55%	Net/Gross Tuition Net
		Contract Administ..	611ADM	\$16,383,325	2.73%	\$16,615,628	2.57%	1.42%	
		Classified	611CLS	\$91,035,334	15.18%	\$101,934,870	15.74%	11.97%	Chart of Accounts
		Graduate Assistan..	611GST	\$13,613,298	2.27%	\$14,359,854	2.22%	5.48%	
		Contract Professio..	611PRF	\$56,553,081	9.43%	\$64,370,523	9.94%	13.82%	
		Other Salaries	612OTS	\$5,948,082	0.99%	\$5,024,674	0.78%	-15.52%	<input type="checkbox"/> MSU <input checked="" type="checkbox"/> UM
		Other Compensati..	613OTC	\$776,207	0.13%	\$599,236	0.09%	-22.80%	
		Subcategory Total		\$358,257,297	59.76%	\$389,990,479	60.24%	8.86%	Ed Units or Agencies
	Benefits	Employee Benefits	614BEN	\$115,768,419	19.31%	\$126,468,935	19.53%	9.24%	
		Other Benefits	619OTB	(\$3,794)	-0.00%	\$0	0.00%	-100.00%	
		Termination Benef..	615TRB	\$309,226	0.05%	\$175,000	0.03%	-43.41%	
		Termination Pay	615TRP	\$3,423,900	0.57%	\$2,013,513	0.31%	-41.19%	
	Category Total		\$477,755,048	79.69%	\$518,647,926	80.11%	8.56%	Reporting Units	
	Operating Expenses	Operating Expenses	Communications	623COM	\$3,732,272	0.62%	\$3,134,754	0.48%	-16.01%
Contracted Services			621SRV	\$17,371,242	2.90%	\$24,128,469	3.73%	38.90%	Fund
Cost of Goods Sold			629CGS	\$1,550	0.00%	\$0	0.00%	-100.00%	
Other			628OTH	(\$18,629,396)	-3.11%	(\$16,109,947)	-2.49%	-13.52%	Multiple values
Rent			625RNT	\$6,906,213	1.15%	\$6,988,959	1.08%	1.20%	
Repairs & Mainten..			627MNT	\$25,993,343	4.34%	\$30,571,611	4.72%	17.61%	Org
Sponsored Progra..			690IDC						
Supplies			622SUP	\$20,527,768	3.42%	\$20,476,619	3.16%	-0.25%	Account
Travel			624TRV	\$5,274,585	0.88%	\$5,401,380	0.83%	2.40%	
Utilities			626UTL	\$12,153,016	2.03%	\$12,515,404	1.93%	2.98%	Program
Waivers & Scholar..			628WAV	\$8,089,762	1.35%	\$9,310,537	1.44%	15.09%	
Subcategory Total				\$81,420,355	13.58%	\$96,417,785	14.89%	18.42%	All
Category Total			\$81,420,355	13.58%	\$96,417,785	14.89%	18.42%	Activity	
Capital and Transfers		Capital	Capital Building	643CBL	\$128,344	0.02%			
	Capital Equipment		631CEQ	\$4,180,770	0.70%	\$2,504,175	0.39%	-40.10%	Location
	Capital Other Impr..		645COI	\$0	0.00%	\$224,500	0.03%		
	Debt Service		650DBT	\$876,483	0.15%	\$749,874	0.12%	-14.45%	All
	Subcategory Total			\$5,185,597	0.86%	\$3,478,549	0.54%	-32.92%	Fund Type
	Transfers	Intra-Entity Exp-Ex..	689XFR	\$162,985	0.03%				
		Mandatory Transf..	687MXF	\$793,817	0.13%	\$1,265,955	0.20%	59.48%	
		NonMandatory Tra..	688NXF	\$34,215,578	5.71%	\$27,614,521	4.27%	-19.29%	
	Subcategory Total		\$35,172,381	5.87%	\$28,880,476	4.46%	-17.89%	Account Type	
	Category Total		\$40,357,978	6.73%	\$32,359,025	5.00%	-19.82%		All
Total Expenses				\$599,533,381	100.00%	\$647,424,736	100.00%	7.99%	

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: All

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	\$165,060,732	29.38%	\$176,440,683	29.11%	6.89%	Net/Gross Tuition Net
		Contract Administrat..	611ADM	\$16,038,347	2.85%	\$16,262,755	2.68%	1.40%	
		Classified	611CLS	\$86,900,327	15.47%	\$97,237,294	16.04%	11.90%	Chart of Accounts
		Graduate Assistan..	611GST	\$12,958,874	2.31%	\$13,648,808	2.25%	5.32%	
		Contract Professio..	611PRF	\$51,357,230	9.14%	\$58,158,708	9.60%	13.24%	<input type="checkbox"/> MSU <input checked="" type="checkbox"/> UM
		Other Salaries	612OTS	\$5,511,974	0.98%	\$4,870,333	0.80%	-11.64%	
		Other Compensati..	613OTC	\$638,564	0.11%	\$545,770	0.09%	-14.53%	Ed Units or Agencies
		Subcategory Total		\$338,466,047	60.24%	\$367,164,350	60.58%	8.48%	
	Benefits	Employee Benefits	614BEN	\$108,162,957	19.25%	\$117,387,747	19.37%	8.53%	<input type="checkbox"/> Agencies <input checked="" type="checkbox"/> Ed Units
		Other Benefits	619OTB	(\$3,794)	-0.00%	\$0	0.00%	-100.00%	
		Termination Benef..	615TRB	\$309,123	0.06%	\$175,000	0.03%	-43.39%	Reporting Units
		Termination Pay	615TRP	\$3,138,863	0.56%	\$1,986,776	0.33%	-36.70%	
		Subcategory Total		\$111,607,149	19.86%	\$119,549,522	19.72%	7.12%	All
	Category Total			\$450,073,196	80.10%	\$486,713,873	80.30%	8.14%	
Operating Expenses	Operating Expenses	Communications	623COM	\$3,469,697	0.62%	\$2,860,150	0.47%	-17.57%	Fund
		Contracted Services	621SRV	\$16,973,823	3.02%	\$23,042,005	3.80%	35.75%	
		Cost of Goods Sold	629CGS	\$1,300	0.00%	\$0	0.00%	-100.00%	Multiple values
		Other	628OTH	(\$20,922,292)	-3.72%	(\$18,529,239)	-3.06%	-11.44%	
		Rent	625RNT	\$6,701,065	1.19%	\$6,883,884	1.14%	2.73%	Org
		Repairs & Mainten..	627MNT	\$25,419,520	4.52%	\$29,095,572	4.80%	14.46%	
		Sponsored Progra..	690IDC						Account
		Supplies	622SUP	\$19,086,243	3.40%	\$18,156,468	3.00%	-4.87%	
		Travel	624TRV	\$4,622,825	0.82%	\$4,757,545	0.78%	2.91%	Program
		Utilities	626UTL	\$11,812,457	2.10%	\$12,234,682	2.02%	3.57%	
		Waivers & Scholar..	628WAV	\$8,087,183	1.44%	\$9,310,537	1.54%	15.13%	All
		Subcategory Total		\$75,251,822	13.39%	\$87,811,603	14.49%	16.69%	Activity
		Category Total		\$75,251,822	13.39%	\$87,811,603	14.49%	16.69%	
Capital and Transfers	Capital	Capital Building	643CBL	\$76,314	0.01%				All
		Capital Equipment	631CEQ	\$1,588,898	0.28%	\$1,790,314	0.30%	12.68%	Location
		Capital Other Impr..	645COI	\$0	0.00%	\$224,500	0.04%		
		Debt Service	650DBT	\$876,483	0.16%	\$749,874	0.12%	-14.45%	All
		Subcategory Total		\$2,541,695	0.45%	\$2,764,688	0.46%	8.77%	Fund Type
	Transfers	Intra-Entity Exp-Ex..	689XFR	\$162,985	0.03%				
		Mandatory Transf..	687MXF	\$793,817	0.14%	\$1,265,955	0.21%	59.48%	All
		NonMandatory Tra..	688NXF	\$33,032,664	5.88%	\$27,563,645	4.55%	-16.56%	Account Type
		Subcategory Total		\$33,989,467	6.05%	\$28,829,600	4.76%	-15.18%	
	Category Total			\$36,531,162	6.50%	\$31,594,287	5.21%	-13.51%	All
Total Expenses				\$561,856,180	100.00%	\$606,119,762	100.00%	7.88%	

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: All

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	\$8,887,239	23.59%	\$10,645,012	25.77%	19.78%
		Contract Administ..	611ADM	\$344,978	0.92%	\$352,873	0.85%	2.29%
		Classified	611CLS	\$4,135,007	10.97%	\$4,697,576	11.37%	13.61%
		Graduate Assistan..	611GST	\$654,424	1.74%	\$711,046	1.72%	8.65%
		Contract Professio..	611PRF	\$5,195,851	13.79%	\$6,211,814	15.04%	19.55%
		Other Salaries	612OTS	\$436,108	1.16%	\$154,341	0.37%	-64.61%
		Other Compensati..	613OTC	\$137,643	0.37%	\$53,465	0.13%	-61.16%
		Subcategory Total		\$19,791,250	52.53%	\$22,826,129	55.26%	15.33%
	Benefits	Employee Benefits	614BEN	\$7,605,461	20.19%	\$9,081,188	21.99%	19.40%
		Termination Benef..	615TRB	\$103	0.00%			
		Termination Pay	615TRP	\$285,037	0.76%	\$26,737	0.06%	-90.62%
		Subcategory Total		\$7,890,602	20.94%	\$9,107,925	22.05%	15.43%
	Category Total			\$27,681,852	73.47%	\$31,934,054	77.31%	15.36%
Operating Expenses	Operating Expenses	Communications	623COM	\$262,575	0.70%	\$274,605	0.66%	4.58%
		Contracted Services	621SRV	\$397,419	1.05%	\$1,086,464	2.63%	173.38%
		Cost of Goods Sold	629CGS	\$251	0.00%			
		Other	628OTH	\$2,292,896	6.09%	\$2,419,292	5.86%	5.51%
		Rent	625RNT	\$205,148	0.54%	\$105,075	0.25%	-48.78%
		Repairs & Mainten..	627MNT	\$573,823	1.52%	\$1,476,039	3.57%	157.23%
		Supplies	622SUP	\$1,441,525	3.83%	\$2,320,151	5.62%	60.95%
		Travel	624TRV	\$651,760	1.73%	\$643,835	1.56%	-1.22%
		Utilities	626UTL	\$340,559	0.90%	\$280,722	0.68%	-17.57%
		Waivers & Scholar..	628WAV	\$2,579	0.01%			
		Subcategory Total		\$6,168,534	16.37%	\$8,606,183	20.84%	39.52%
	Category Total			\$6,168,534	16.37%	\$8,606,183	20.84%	39.52%
Capital and Transfers	Capital	Capital Building	643CBL	\$52,030	0.14%			
		Capital Equipment	631CEQ	\$2,591,872	6.88%	\$713,861	1.73%	-72.46%
		Debt Service	650DBT	\$0	0.00%			
		Subcategory Total		\$2,643,902	7.02%	\$713,861	1.73%	-73.00%
	Transfers	NonMandatory Tra..	688NXF	\$1,182,914	3.14%	\$50,877	0.12%	-95.70%
		Subcategory Total		\$1,182,914	3.14%	\$50,877	0.12%	-95.70%
	Category Total			\$3,826,816	10.16%	\$764,738	1.85%	-80.02%
Total Expenses				\$37,677,201	100.00%	\$41,304,974	100.00%	9.63%

Net/Gross Tuition  
Net

Chart of Accounts  
☐ MSU  
☒ UM

Ed Units or Agencies  
☒ Agencies  
☐ Ed Units

Reporting Units  
All

Fund  
All

Org  
All

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

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	\$633,624	0.11%	\$527,690	0.08%	-16.72%	Net/Gross Tuition
	Non resident Tuition	505NON	\$169,051,436	28.25%	\$170,651,445	26.36%	0.95%	Net
	Other Tuition & Fees	507OTH	\$405,179	0.07%	\$0	0.00%	-100.00%	Chart of Accounts
	Program Tuition & Fees	520PRG	\$14,858,350	2.48%	\$15,160,302	2.34%	2.03%	
	Registration Fee	515REG	\$2,263,861	0.38%	\$2,266,376	0.35%	0.11%	<input checked="" type="checkbox"/> MSU
	Resident Tuition	500RES	\$87,519,358	14.63%	\$91,449,530	14.13%	4.49%	<input checked="" type="checkbox"/> UM
	WUE Tuition	505WUE	\$29,145,742	4.87%	\$30,330,118	4.68%	4.06%	Ed Units or Agencies
Category Total			\$303,877,550	50.79%	\$310,385,460	47.94%	2.14%	<input checked="" type="checkbox"/> Agencies
State Allocations	Hi Ed General Fund Reven..	555GEN	\$241,523,192	40.36%	\$282,248,638	43.60%	16.86%	<input checked="" type="checkbox"/> Ed Units
	Hi Ed Millage Revenue	555MIL	\$32,748,659	5.47%	\$35,868,694	5.54%	9.53%	Reporting Units
	MUS Retirement Plan	555SPE	\$2,097,896	0.35%	\$2,138,117	0.33%	1.92%	
	Other OCHE/State Funding	555SPE	\$6,951,481	1.16%	\$5,164,141	0.80%	-25.71%	All
	Category Total		\$283,321,228	47.35%	\$325,419,590	50.26%	14.86%	Fund
Other Revenues	Auxiliary Revenue	570AUX	\$2,640	0.00%	\$2,500	0.00%	-5.30%	All
	Carry Forward Funds	585CAR	\$0	0.00%	\$515,751	0.08%		Org
	Continuing Education	535CED	\$0	0.00%	\$0	0.00%		
	Course Fees	530CRS	\$37,378	0.01%	\$35,000	0.01%	-6.36%	Multiple values
	Federal Grants & Contracts	560FGC						
	Financial Aid	562FNA	\$123,629	0.02%	\$126,000	0.02%	1.92%	Account
	Gifts & Scholarships	565GFT	\$0	0.00%				
	Investments	540INV	\$4,180,340	0.70%	\$3,904,475	0.60%	-6.60%	Program
	Mandatory Fees	525MAN	\$29,482	0.00%	\$30,196	0.00%	2.42%	
	Other Revenue	580OTH	\$539,215	0.09%	\$174,660	0.03%	-67.61%	Activity
	Other Student Fees	532OSF	\$543,566	0.09%	\$723,408	0.11%	33.09%	
	Sales & Service	570SAS	\$20,343	0.00%	\$15,000	0.00%	-26.26%	Location
	State Grants & Contracts	560SGC	\$1,611,940	0.27%	\$1,164,376	0.18%	-27.77%	
Category Total			\$7,088,533	1.18%	\$6,691,366	1.03%	-5.60%	All
Transfers	Non Mandatory Transfer In	557NMX	\$4,068,017	0.68%	\$4,928,325	0.76%	21.15%	Fund Type
	Category Total		\$4,068,017	0.68%	\$4,928,325	0.76%	21.15%	
Null	Private Grants & Contracts	560PGC						All
	Category Total							
Total Revenue			\$598,355,328	100.00%	\$647,424,741	100.00%	8.20%	Account Type
								All

\* Tuition calculations are less all waivers and discounts when the Net Tuition method is selected. A small number of GTA/GRA Wiavers 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 Revenue  
FY25 Actuals to FY26 Budgeted  
Chart of Accounts: All  
Reporting Units: All

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	\$633,624	0.11%	\$527,690	0.09%	-16.72%	Net/Gross Tuition
	Non resident Tuition	505NON	\$169,051,436	30.14%	\$170,651,445	28.15%	0.95%	Net
	Other Tuition & Fees	507OTH	\$405,179	0.07%	\$0	0.00%	-100.00%	
	Program Tuition & Fees	520PRG	\$14,858,350	2.65%	\$15,160,302	2.50%	2.03%	Chart of Accounts
	Registration Fee	515REG	\$2,263,861	0.40%	\$2,266,376	0.37%	0.11%	<input checked="" type="checkbox"/> MSU
	Resident Tuition	500RES	\$87,519,358	15.61%	\$91,449,530	15.09%	4.49%	<input checked="" type="checkbox"/> UM
	WUE Tuition	505WUE	\$29,145,742	5.20%	\$30,330,118	5.00%	4.06%	
	Category Total		\$303,877,550	54.19%	\$310,385,460	51.21%	2.14%	Ed Units or Agencies
State Allocations	Hi Ed General Fund Reven..	555GEN	\$204,982,056	36.55%	\$242,177,054	39.96%	18.15%	<input type="checkbox"/> Agencies
	Hi Ed Millage Revenue	555MIL	\$32,748,659	5.84%	\$35,868,694	5.92%	9.53%	<input checked="" type="checkbox"/> Ed Units
	MUS Retirement Plan	555SPE	\$1,967,861	0.35%	\$2,009,209	0.33%	2.10%	
	Other OCHE/State Funding	555SPE	\$6,651,481	1.19%	\$4,864,141	0.80%	-26.87%	Reporting Units
	Category Total		\$246,350,057	43.93%	\$284,919,098	47.01%	15.66%	All
Other Revenues	Auxiliary Revenue	570AUX	\$2,640	0.00%	\$2,500	0.00%	-5.30%	Fund
	Carry Forward Funds	585CAR	\$0	0.00%	\$131,895	0.02%		All
	Continuing Education	535CED	\$0	0.00%	\$0	0.00%		
	Course Fees	530CRS	\$37,378	0.01%	\$35,000	0.01%	-6.36%	Org
	Federal Grants & Contracts	560FGC						Multiple values
	Financial Aid	562FNA	\$123,629	0.02%	\$126,000	0.02%	1.92%	
	Gifts & Scholarships	565GFT	\$0	0.00%				Account
	Investments	540INV	\$3,752,182	0.67%	\$3,555,475	0.59%	-5.24%	All
	Mandatory Fees	525MAN	\$29,482	0.01%	\$30,196	0.00%	2.42%	Program
	Other Revenue	580OTH	\$539,215	0.10%	\$174,660	0.03%	-67.61%	All
	Other Student Fees	532OSF	\$543,566	0.10%	\$723,408	0.12%	33.09%	
	Sales & Service	570SAS	\$4,246	0.00%	\$0	0.00%	-100.00%	Activity
	State Grants & Contracts	560SGC	\$1,611,940	0.29%	\$1,164,376	0.19%	-27.77%	All
	Category Total		\$6,644,278	1.18%	\$5,943,510	0.98%	-10.55%	
Transfers	Non Mandatory Transfer In	557NMX	\$3,930,517	0.70%	\$4,871,699	0.80%	23.95%	Location
	Category Total		\$3,930,517	0.70%	\$4,871,699	0.80%	23.95%	All
Null	Private Grants & Contracts	560PGC						Fund Type
	Category Total							All
Total Revenue			\$560,802,402	100.00%	\$606,119,767	100.00%	8.08%	Account Type
								All

\* Tuition calculations are less all waivers and discounts when the Net Tuition method is selected. A small number of GTA/GRA Wiavers 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 Revenue  
FY25 Actuals to FY26 Budgeted  
Chart of Accounts: All  
Reporting Units: All

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	
State Allocations	Hi Ed General Fund Revenue	555GEN	\$36,541,136	97.31%	\$40,071,584	97.01%	9.66%	Net/Gross Tuition Net
	MUS Retirement Plan	555SPE	\$130,035	0.35%	\$128,908	0.31%	-0.87%	Chart of Accounts <input checked="" type="checkbox"/> MSU <input checked="" type="checkbox"/> UM
	Other OCHE/State Funding	555SPE	\$300,000	0.80%	\$300,000	0.73%	0.00%	
	Category Total		\$36,971,171	98.45%	\$40,500,492	98.05%	9.55%	Ed Units or Agencies <input checked="" type="checkbox"/> Agencies <input type="checkbox"/> Ed Units
Other Revenues	Auxiliary Revenue	570AUX						Reporting Units All
	Carry Forward Funds	585CAR	\$0	0.00%	\$383,856	0.93%		
	Continuing Education	535CED						
	Investments	540INV	\$428,158	1.14%	\$349,000	0.84%	-18.49%	Fund All
	Other Revenue	580OTH	\$0	0.00%				Org All
	Sales & Service	570SAS	\$16,097	0.04%	\$15,000	0.04%	-6.81%	Account All
	Category Total		\$444,255	1.18%	\$747,856	1.81%	68.34%	Program All
Transfers	Non Mandatory Transfer In	557NMX	\$137,500	0.37%	\$56,626	0.14%	-58.82%	Activity All
	Category Total		\$137,500	0.37%	\$56,626	0.14%	-58.82%	Location All
Total Revenue			\$37,552,926	100.00%	\$41,304,974	100.00%	9.99%	Fund Type All

Account Type  
All

\* Tuition calculations are less all waivers and discounts when the Net Tuition method is selected. A small number of GTA/GRA 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.