

Montana Agricultural Experiment Station

Summary	All Funds Summary
Bud 300	Current Unrestricted Revenues
Bud 200	Total Unrestricted Expenses Organized Research Institutional Support Operation & Maintenance of Plant
Bud 220	Comparison of Expenditures by Program
Bud 400D	Designated Funds FY 2025 Budget Designated Funds FY 2024 Actuals
Bud 400P	Plant Funds FY 2025 Budget Plant Funds FY 2024 Actuals
Bud 400R	Restricted Funds FY 2025 Budget Restricted Funds FY 2024 Actuals
CHE 113	FTE Employee Data
CHE 114	BOR Reserve Funds Report
CHE 115	Negative Fund Balance Report
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Montana Agricultural Experiment Station
 ALL FUNDS SUBJECT TO BOARD OF REGENTS APPROVAL
 FISCAL YEAR 2025

Campus/Agency	Actual FY 2024	Budgeted FY 2025	Dollar Change Actual 2024 to Budgeted 2025	Percent Change Actual 2024 to Budgeted 2025
Montana Agricultural Experiment Station				
Current Operating Unrestricted	\$ 20,046,673	\$ 20,459,681	\$ 413,008	2%
Current Restricted	3,245,501	3,805,001	559,500	17%
Current Designated	4,834,361	4,612,488	(221,873)	-5%
Auxiliary Enterprises			-	0%
Loan & Endowment Funds			-	0%
Plant Funds	181,272	214,736	33,464	18%
TOTAL ALL FUNDS	\$ 28,307,807	\$ 29,091,906	\$ 784,099	3%

Montana University System
 Current Unrestricted Revenue
 FY24 Actuals to FY25 Budgeted
 Chart of Accounts: All
 Reporting Units: Ag Experiment Station

Fiscal Year
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FY Comparison
Next FY

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

Category	Accounts	Level 1 Acct Code	Actual FY24	% of Total	Budget FY25	% of Total Budget	% Change	
State Allocations	Hi Ed General Fund Revenue	555GEN	\$19,441,481	96.98%	\$20,135,681	98.42%	3.57%	Net/Gross Tuition Net
	MUS Retirement Plan	555SPE	\$59,100	0.29%	\$64,000	0.31%	8.29%	Chart of Accounts <input checked="" type="checkbox"/> MSU <input checked="" type="checkbox"/> UM
	Other OCHE/State Funding	555SPE	\$155,000	0.77%				Ed Units or Agencies <input checked="" type="checkbox"/> Agencies <input checked="" type="checkbox"/> Ed Units
	Category Total		\$19,655,581	98.05%	\$20,199,681	98.73%	2.77%	Reporting Units Ag Experiment Station
Other Revenues	Investments	540INV	\$391,092	1.95%	\$260,000	1.27%	-33.52%	Fund All
	Sales & Service	570SAS	\$0	0.00%				Org All
	Category Total		\$391,092	1.95%	\$260,000	1.27%	-33.52%	Account All
Total Revenue		\$20,046,673	100.00%	\$20,459,681	100.00%	2.06%	Program All	
							Activity All	
							Location All	
							Fund Type All	
							Account Type All	

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

FY Comparisons:
 Selected FY Actual to Current Budget
 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: Ag Experiment Station

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	\$4,711,106	23.50%	\$6,229,473	30.45%	32.23%	Net/Gross Tuition Net	
		Contract Administrat..	611ADM	\$101,538	0.51%	\$106,007	0.52%	4.40%		
		Classified	611CLS	\$2,575,777	12.85%	\$2,906,677	14.21%	12.85%	Chart of Accounts <input checked="" type="checkbox"/> MSU <input checked="" type="checkbox"/> UM	
		Graduate Assistan..	611GST	\$543,627	2.71%	\$676,642	3.31%	24.47%		
		Contract Professio..	611PRF	\$1,340,553	6.69%	\$1,925,950	9.41%	43.67%		
		Other Salaries	612OTS	\$236,336	1.18%	\$54,291	0.27%	-77.03%	Ed Units or Agencies <input checked="" type="checkbox"/> Agencies <input checked="" type="checkbox"/> Ed Units	
		Other Compensati..	613OTC	\$82,107	0.41%	\$9,612	0.05%	-88.29%		
	Subcategory Total				\$9,591,044	47.84%	\$11,908,653	58.21%	24.16%	Reporting Units Ag Experiment Station
	Benefits	Employee Benefits	614BEN	\$3,202,368	15.97%	\$4,273,320	20.89%	33.44%		
			Termination Pay	615TRP	\$159,611	0.80%				
Subcategory Total				\$3,361,979	16.77%	\$4,273,320	20.89%	27.11%		
Category Total				\$12,953,022	64.61%	\$16,181,972	79.09%	24.93%		
Operating Expenses	Operating Expenses	Communications	623COM	\$140,643	0.70%	\$145,538	0.71%	3.48%	Fund All	
		Contracted Services	621SRV	\$250,199	1.25%	\$316,154	1.55%	26.36%		
		Cost of Goods Sold	629CGS						Org All	
		Other	628OTH	\$1,293,992	6.45%	\$1,240,845	6.06%	-4.11%		
		Rent	625RNT	\$38,991	0.19%	\$33,545	0.16%	-13.97%	Account All	
		Repairs & Mainten..	627MNT	\$591,281	2.95%	\$1,042,437	5.10%	76.30%		
		Supplies	622SUP	\$778,614	3.88%	\$1,125,236	5.50%	44.52%	Program All	
		Travel	624TRV	\$110,989	0.55%	\$79,314	0.39%	-28.54%		
		Utilities	626UTL	\$291,683	1.46%	\$274,070	1.34%	-6.04%	Activity All	
		Waivers & Scholar..	628WAV	\$13,549	0.07%					
Subcategory Total				\$3,509,940	17.51%	\$4,257,138	20.81%	21.29%		
Category Total				\$3,509,940	17.51%	\$4,257,138	20.81%	21.29%		
Capital and Transfers	Capital	Capital Equipment	631CEQ	\$1,494,267	7.45%	\$18,096	0.09%	-98.79%	Location All	
		Debt Service	650DBT	\$412	0.00%	\$2,474	0.01%	500.00%		
	Subcategory Total				\$1,494,680	7.46%	\$20,570	0.10%	-98.62%	
	Transfers	NonMandatory Tra..	688NXF	\$2,088,980	10.42%	\$0	0.00%	-100.00%	Fund Type All	
Subcategory Total				\$2,088,980	10.42%	\$0	0.00%	-100.00%		
Category Total				\$3,583,660	17.88%	\$20,570	0.10%	-99.43%	Account Type All	
Total Expenses				\$20,046,622	100.00%	\$20,459,681	100.00%	2.06%		

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: Ag Experiment Station

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	\$4,582,924	25.60%	\$6,073,751	33.73%	32.53%	Net/Gross Tuition Net		
		Classified	611CLS	\$2,191,719	12.24%	\$2,512,694	13.96%	14.64%			
		Graduate Assistan..	611GST	\$543,627	3.04%	\$676,642	3.76%	24.47%			
		Contract Professio..	611PRF	\$1,340,553	7.49%	\$1,873,347	10.40%	39.74%			
		Other Salaries	612OTS	\$236,336	1.32%	\$54,291	0.30%	-77.03%			
	Other Compensati..	613OTC	\$81,379	0.45%	\$9,612	0.05%	-88.19%				
	Subcategory Total				\$8,976,537	50.15%	\$11,200,337	62.21%		24.77%	Chart of Accounts
	Benefits	Employee Benefits	614BEN	\$3,030,137	16.93%	\$4,083,087	22.68%	34.75%		Ed Units or Agencies	
		Termination Pay	615TRP	\$150,447	0.84%					Agencies	
	Subcategory Total				\$3,180,584	17.77%	\$4,083,087	22.68%		28.38%	Ed Units
Category Total				\$12,157,121	67.92%	\$15,283,424	84.88%	25.72%	Reporting Units		
Operating Expenses	Operating Expenses	Communications	623COM	\$78,306	0.44%	\$71,726	0.40%	-8.40%	Ag Experiment Station		
		Contracted Services	621SRV	\$229,324	1.28%	\$98,411	0.55%	-57.09%	Fund All		
		Cost of Goods Sold	629CGS						Org All		
		Other	628OTH	\$134,670	0.75%	\$58,123	0.32%	-56.84%	Account All		
		Rent	625RNT	\$31,124	0.17%	\$22,695	0.13%	-27.08%	Program 02 Research		
		Repairs & Mainten..	627MNT	\$582,610	3.25%	\$1,036,137	5.75%	77.84%	Activity All		
		Supplies	622SUP	\$764,697	4.27%	\$1,109,336	6.16%	45.07%	Location All		
		Travel	624TRV	\$87,460	0.49%	\$74,314	0.41%	-15.03%	Fund Type All		
		Utilities	626UTL	\$243,559	1.36%	\$230,415	1.28%	-5.40%	Account Type All		
		Waivers & Scholar..	628WAV	\$13,549	0.08%						
Subcategory Total				\$2,165,297	12.10%	\$2,701,156	15.00%	24.75%			
Category Total				\$2,165,297	12.10%	\$2,701,156	15.00%	24.75%			
Capital and Transfers	Capital	Capital Equipment	631CEQ	\$1,490,842	8.33%	\$18,096	0.10%	-98.79%			
		Debt Service	650DBT	\$412	0.00%	\$2,474	0.01%	500.00%			
	Subcategory Total				\$1,491,254	8.33%	\$20,570	0.11%	-98.62%		
Transfers	NonMandatory Tra..	688NXF	\$2,086,543	11.66%	\$0	0.00%	-100.00%				
Subcategory Total				\$2,086,543	11.66%	\$0	0.00%	-100.00%			
Category Total				\$3,577,797	19.99%	\$20,570	0.11%	-99.43%			
Total Expenses				\$17,900,215	100.00%	\$18,005,150	100.00%	0.59%			

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: Ag Experiment Station

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	\$128,182	9.20%	\$155,722	9.23%	21.49%	Net/Gross Tuition Net	
		Contract Administrat..	611ADM	\$101,538	7.28%	\$106,007	6.29%	4.40%		
		Classified	611CLS	\$384,058	27.55%	\$393,983	23.36%	2.58%		
		Contract Professio..	611PRF	\$0	0.00%	\$52,603	3.12%			
		Other Compensati..	6130TC	\$729	0.05%	\$0	0.00%	-100.00%		
	Subcategory Total				\$614,507	44.08%	\$708,316	42.00%	15.27%	Chart of Accounts <input checked="" type="checkbox"/> MSU <input checked="" type="checkbox"/> UM
	Benefits	Employee Benefits	614BEN	\$172,231	12.36%	\$190,233	11.28%	10.45%	Ed Units or Agencies <input checked="" type="checkbox"/> Agencies <input checked="" type="checkbox"/> Ed Units	
		Termination Pay	615TRP	\$9,164	0.66%					
		Subcategory Total				\$181,395	13.01%	\$190,233		11.28%
	Category Total				\$795,902	57.10%	\$898,549	53.28%	12.90%	Fund All Org All Account All Program 06 Institutional Support Activity All Location All Fund Type All Account Type All
Operating Expenses	Operating Expenses	Communications	623COM	\$62,337	4.47%	\$73,812	4.38%	18.41%		
		Contracted Services	621SRV	\$20,875	1.50%	\$217,743	12.91%	943.09%		
		Other	6280TH	\$448,503	32.17%	\$457,997	27.16%	2.12%		
		Rent	625RNT	\$7,867	0.56%	\$10,850	0.64%	37.91%		
		Repairs & Mainten..	627MNT	\$8,671	0.62%	\$6,300	0.37%	-27.35%		
		Supplies	622SUP	\$13,917	1.00%	\$15,900	0.94%	14.25%		
		Travel	624TRV	\$23,530	1.69%	\$5,000	0.30%	-78.75%		
Subcategory Total				\$594,623	42.66%	\$787,902	46.72%	32.50%		
Category Total				\$594,623	42.66%	\$787,902	46.72%	32.50%		
Capital and Transfers	Capital	Capital Equipment	631CEQ	\$3,425	0.25%					
		Subcategory Total				\$3,425	0.25%			
Category Total				\$3,425	0.25%					
Total Expenses				\$1,393,950	100.00%	\$1,686,451	100.00%	20.98%		

FY Comparisons:
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 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: Ag Experiment Station

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	
Operating Expenses	Operating Expenses	Other	6280TH	\$710,819	94.47%	\$724,725	94.36%	1.96%	Net/Gross Tuition Net
		Utilities	626UTL	\$39,201	5.21%	\$43,355	5.64%	10.60%	Chart of Accounts <input checked="" type="checkbox"/> MSU <input checked="" type="checkbox"/> UM
	Subcategory Total				\$750,020	99.68%	\$768,080	100.00%	2.41%
Category Total				\$750,020	99.68%	\$768,080	100.00%	2.41%	Reporting Units Ag Experiment Station
Capital and Transfers	Transfers	NonMandatory Transfer Out	688NXF	\$2,437	0.32%				Fund All
		Subcategory Total				\$2,437	0.32%		Org All
	Category Total				\$2,437	0.32%			Account All
Total Expenses				\$752,457	100.00%	\$768,080	100.00%	2.08%	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 2025
 Chart of Accounts: All
 Reporting Units: Ag Experiment Station

Fiscal Year
 2025

Chart of Accounts
 MSU
 UM

Program	2021	2022	2023	2024	2025 Budgeted	
Organized Research	\$14,109,249	\$14,904,484	\$15,473,274	\$17,900,215	\$18,005,150	Ed Units or Agencies All
Institutional Support	\$1,492,535	\$1,402,691	\$1,435,610	\$1,393,950	\$1,686,451	
Operation & Maintenance of Plant	\$794,080	\$808,288	\$838,515	\$752,457	\$768,080	Reporting Unit Ag Experiment Station
Grand Total	\$16,395,865	\$17,115,463	\$17,747,399	\$20,046,622	\$20,459,681	

Program
 All

Fund
 All

Org
 All

**Chart of Accounts: All
Agriculture Experiment Station
Budget for Designated
FY25**

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Designated	25	All	All	Agriculture Experiment Station	Budget					
Reporting Fund	Beginning Balance	Revenue	Transfers In	Total Revenue	Comp & Benefits	Operating & Capital	Transfers Out	Total Expenses	Compensated Absences	Ending Fund Balance
A&RS Livestock Sales & Se..	\$7,903	\$5,500		\$5,500		\$5,500		\$5,500		\$7,903
AES BART Sales	\$222,972	\$291,000	\$200,000	\$491,000		\$341,100		\$341,100		\$372,872
AES CARC Services	\$109,627	\$70,000		\$70,000		\$16,000		\$16,000	\$0	\$163,627
AES Director Research Su..	\$584,908	\$65,000	\$30,000	\$95,000		\$78,650	\$125,000	\$203,650	\$0	\$476,258
AES EARC Services	\$233,193	\$68,250		\$68,250	\$15,729	\$58,000		\$73,729	\$0	\$227,715
AES Facilities Maint Revol..	\$893,079		\$500,000	\$500,000			\$850,000	\$850,000		\$543,079
AES Foundation Seed	\$125,148	\$300,000	\$66,000	\$366,000	\$61,496	\$135,085	\$66,000	\$262,581	\$2,955	\$231,523
AES Incentive Program IP..	\$919,788		\$30,000	\$30,000			\$330,000	\$330,000		\$619,788
AES LARRL Administration	(\$154,156)	\$1,351,000		\$1,351,000	\$843,724	\$257,228		\$1,100,952	\$200,431	\$296,323
AES Leases	\$29,600	\$30,000		\$30,000		\$20,315		\$20,315		\$39,285
AES Miller Start Up	\$0			\$0				\$0	\$0	\$0
AES NARC Services	\$483,785	\$325,000		\$325,000	\$24,881	\$211,500		\$236,381	\$1,704	\$574,108
AES NWARC Services	\$211,530	\$50,000		\$50,000	\$17,427	\$29,950		\$47,377	\$431	\$214,584
AES Pcard Refund	\$139,646	\$12,100		\$12,100				\$0		\$151,746
AES Plant Growth Center	\$102,728	\$91,000		\$91,000	\$43,106	\$50,487		\$93,593	\$1,028	\$101,163
AES Publication Sales	\$13,251	\$100		\$100		\$90		\$90		\$13,261
AES Regional Pulse Crop ..	\$345,532	\$88,212		\$88,212	\$67,078	\$26,850		\$93,928	\$4,460	\$344,276
AES Research Ctr Services	\$0	\$1,250		\$1,250		\$1,250		\$1,250		\$0
AES Research Livestock	\$9,648	\$20,000		\$20,000		\$20,000		\$20,000	\$0	\$9,648
AES Retirement Revolvin..	\$924,676	\$2,000	\$50,000	\$52,000	\$39,582		\$275,000	\$314,582		\$662,093
AES SARC Services	\$81,921	\$46,000		\$46,000	\$3,928	\$41,300		\$45,228	\$0	\$82,692
AES Seed Laboratory	\$599,403	\$235,845		\$235,845	\$250,617	\$54,750		\$305,367	\$4,493	\$534,374
AES Soils Research	\$374	\$1,000		\$1,000	\$934			\$934	\$0	\$440
AES WARC Sales	\$107,518	\$11,000		\$11,000	\$0	\$5,000		\$5,000	\$722	\$114,240
AES Wheat/Barley Rsch F..	\$953,542	\$450,000	\$205,353	\$655,353	\$41,827	\$200,604		\$242,431	\$6,392	\$1,372,856
AES WTARC Services	\$19,058	\$2,500		\$2,500		\$2,500		\$2,500		\$19,058
Scholarship & Stipend Res..	\$700,000			\$0				\$0		\$700,000
Grand Total	\$7,664,673	\$3,516,757	\$1,081,353	\$4,598,110	\$1,410,329	\$1,556,159	\$1,646,000	\$4,612,488	\$222,617	\$7,872,913

**Chart of Accounts: All
Agriculture Experiment Station
Actuals for Designated
FY24**

Fund Type Designated	Fiscal Year 24	Chart of Accounts All	Ed Unit or Agencies All	Reporting Unit Agriculture Experiment Station	Actuals/Budget Actuals					
Reporting Fund	Beginning Balance	Revenue	Transfers In	Total Revenue	Comp & Benefits	Operating & Capital	Transfers Out	Total Expenses	Compensated Absences	Ending Fund Balance
A&RS Livestock Sales & Se..	\$9,306	\$465		\$465		\$1,868		\$1,868		\$7,903
AES BART Sales	\$202,361	\$455,673	\$0	\$455,673	\$23,971	\$411,090		\$435,061		\$222,972
AES CARC Services	\$92,380	\$111,020		\$111,020		\$93,773		\$93,773	\$0	\$109,627
AES Director Research Su..	\$555,253	\$29,655	\$0	\$29,655		\$0	\$0	\$0	\$0	\$584,908
AES EARC Services	\$217,637	\$38,797		\$38,797	\$8,324	\$14,916		\$23,240	\$0	\$233,193
AES Facilities Maint Revol..	\$847,799	\$45,280	\$1,386,543	\$1,431,823			\$1,386,543	\$1,386,543		\$893,079
AES Foundation Seed	\$130,512	\$259,783	\$6,000	\$265,783	\$106,082	\$159,065	\$6,000	\$271,148	\$2,955	\$128,103
AES Incentive Program IP..	\$873,154	\$46,634	\$0	\$46,634			\$0	\$0		\$919,788
AES LARRL Administration	(\$156,095)	\$1,232,012		\$1,232,012	\$921,017	\$309,056		\$1,230,073	\$200,431	\$46,275
AES Leases	\$74,781	\$37,000		\$37,000		\$82,181		\$82,181		\$29,600
AES Miller Start Up	\$0	\$0		\$0			\$0	\$0	\$0	\$0
AES NARC Services	\$140,800	\$559,579		\$559,579	\$22,875	\$193,719		\$216,594	\$1,704	\$485,489
AES NWARC Services	\$163,062	\$85,030		\$85,030	\$14,990	\$21,573		\$36,563	\$431	\$211,961
AES Pcard Refund	\$108,404	\$31,242		\$31,242			\$0	\$0		\$139,646
AES Plant Growth Center	\$113,738	\$102,964		\$102,964	\$50,582	\$63,392		\$113,974	\$1,028	\$103,756
AES Publication Sales	\$12,579	\$672		\$672		\$0		\$0		\$13,251
AES Regional Pulse Crop ..	\$306,348	\$107,587		\$107,587	\$39,866	\$28,537		\$68,403	\$4,460	\$349,992
AES Research Livestock	\$15,887	\$16,761		\$16,761		\$23,000		\$23,000	\$0	\$9,648
AES Retirement Revolvin..	\$877,794	\$46,882	\$0	\$46,882	\$0		\$0	\$0		\$924,676
AES SARC Services	\$24,247	\$91,458		\$91,458	\$9,784	\$24,001		\$33,785	\$0	\$81,921
AES Seed Laboratory	\$512,405	\$346,351		\$346,351	\$208,066	\$51,288		\$259,353	\$4,493	\$603,896
AES Soils Research	\$374	\$0		\$0	\$0			\$0	\$0	\$374
AES WARC Sales	\$50,426	\$110,261		\$110,261	\$27,872	\$25,297		\$53,169	\$722	\$108,240
AES Wheat/Barley Rsch F..	\$918,143	\$536,949	\$0	\$536,949	\$119,798	\$381,752	\$0	\$501,550	\$6,392	\$959,934
AES WTARC Services	\$17,451	\$5,690		\$5,690		\$4,083		\$4,083		\$19,058
Scholarship & Stipend Res..			\$700,000	\$700,000				\$0		\$700,000
Grand Total	\$6,108,747	\$4,297,744	\$2,092,543	\$6,390,288	\$1,553,227	\$1,888,591	\$1,392,543	\$4,834,361	\$222,617	\$7,887,290

Chart of Accounts: All
Agriculture Experiment Station
Budget for Plant Funds
FY25

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Plant Funds	25	All	All	Agriculture Experiment Station	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	\$4,193,330	\$253,700	\$2,400	\$256,100		\$135,476		\$135,476	\$0	\$4,313,954
Unexpended Plant	\$1,005,650	\$91,460		\$91,460		\$79,260		\$79,260	\$0	\$1,017,850
Grand Total	\$5,198,980	\$345,160	\$2,400	\$347,560		\$214,736		\$214,736	\$0	\$5,331,804

Chart of Accounts: All
Agriculture Experiment Station
Actuals for Plant Funds
FY24

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Plant Funds	24	All	All	Agriculture Experiment Station	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	\$3,434,048	\$178,619	\$728,178	\$906,797		\$147,515		\$147,515	\$0	\$4,193,330
Unexpended Plant	\$554,331	\$95,673	\$389,402	\$485,075		\$33,757		\$33,757	\$0	\$1,005,650
Grand Total	\$3,988,380	\$274,292	\$1,117,580	\$1,391,873		\$181,272		\$181,272	\$0	\$5,198,980

Chart of Accounts: All
Agriculture Experiment Station
Budget for Restricted
FY25

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Restricted	25	All	All	Agriculture Experiment Station	Budget					
Reporting Fund	Beginning Balance	Revenue	Transfers In	Total Revenue	Comp & Benefits	Operating & Capital	Transfers Out	Total Expenses	Compensated Absences	Ending Fund Balance
AES Animal Health Even	\$1,163	\$34,000		\$34,000		\$25,000		\$25,000	\$0	\$10,163
AES Fertilizer	\$631,539	\$580,000		\$580,000	\$347,472	\$297,118		\$644,589	\$13,693	\$580,642
AES Hatch Funds	\$0	\$2,077,839		\$2,077,839	\$1,865,205	\$212,634		\$2,077,839	\$0	\$0
AES Huidekoper	\$0			\$0				\$0		\$0
AES Lutz Farm	\$230,298	\$96,900		\$96,900	\$24,893	\$65,700		\$90,593	\$1,310	\$237,915
AES Regional Research Fu..	\$0	\$966,979		\$966,979	\$626,636	\$340,343		\$966,979	\$0	\$0
AES Restricted Gift	\$1,440			\$0				\$0		\$1,440
Grand Total	\$864,441	\$3,755,718		\$3,755,718	\$2,864,207	\$940,794		\$3,805,001	\$15,002	\$830,161

Chart of Accounts: All
Agriculture Experiment Station
Actuals for Restricted
FY24

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Restricted	24	All	All	Agriculture Experiment Station	Actuals					
Reporting Fund	Beginning Balance	Revenue	Transfers In	Total Revenue	Comp & Benefits	Operating & Capital	Transfers Out	Total Expenses	Compensated Absences	Ending Fund Balance
AES Animal Health Even	\$0	\$21,997		\$21,997		\$20,834		\$20,834	\$0	\$1,163
AES Fertilizer	\$632,532	\$432,472		\$432,472	\$324,375	\$109,091		\$433,466	\$13,693	\$645,231
AES Hatch Funds	\$4,263	\$1,831,726		\$1,831,726	\$1,724,358	\$111,631		\$1,835,989	\$0	\$0
AES Huidekoper	\$0			\$0				\$0		\$0
AES Lutz Farm	\$268,715	\$49,085		\$49,085	\$23,868	\$63,633	\$0	\$87,501	\$1,310	\$231,608
AES Regional Research Fu..	\$0	\$867,712		\$867,712	\$789,150	\$78,562		\$867,712	\$0	\$0
AES Restricted Gift	\$1,370	\$70		\$70		\$0		\$0		\$1,440
Grand Total	\$906,880	\$3,203,062		\$3,203,062	\$2,861,750	\$383,751	\$0	\$3,245,501	\$15,002	\$879,443

ALL FUNDS
FTE EMPLOYEE DATA

UNIT	Agricultural Experiment Station				
	ACTUAL 2024	PER- CENT	BUDGETED FY 2025	PER- CENT	INCR. (DECR.)
CURRENT UNRESTRICTED FUND:					
Contract Faculty (AY/FY)	40.29	30%	63.68	37%	58.07%
Contract Administrative	0.40	0%	0.40	0%	0.00%
Contract Professional	23.06	17%	29.53	17%	28.07%
Classified	46.23	34%	50.83	30%	9.96%
Graduate Teaching & Research Assistants (GTA & GRA)	14.77	11%	24.61	14%	66.60%
Part-Time and Other	10.55	8%	2.45	1%	-76.77%
TOTAL	135.30	100%	171.51	100%	26.77%
RESTRICTED:					
Contract Faculty (AY/FY)	16.47	54%	18.41	86%	11.79%
Contract Administrative	-	0%	-	0%	0.00%
Contract Professional	2.34	8%	1.86	9%	-20.50%
Classified	0.43	1%	0.35	2%	-17.74%
Graduate Teaching & Research Assistants (GTA & GRA)	3.00	10%	-	0%	-100.00%
Part-Time and Other	8.32	27%	0.67	3%	-91.93%
TOTAL	30.55	100%	21.29	100%	-30.32%
DESIGNATED:					
Contract Faculty (AY/FY)	-	0%	-	0%	0.00%
Contract Administrative	-	0%	-	0%	0.00%
Contract Professional	3.68	15%	3.96	17%	7.50%
Classified	14.39	60%	14.04	62%	-2.44%
Graduate Teaching & Research Assistants (GTA & GRA)	0.13	1%	-	0%	0.00%
Part-Time and Other	5.76	24%	4.66	21%	0.00%
TOTAL	23.96	100%	22.66	100%	-5.42%
AUXILIARY:					
Contract Administrative	-		-		
Contract Professional	-		-		
Classified	-		-		
Graduate Teaching & Research Assistants (GTA & GRA)	-		-		
Part-Time and Other	-		-		
TOTAL	-		-		
PLANT:					
Classified	-		-		
Part-Time and Other	-		-		
TOTAL	-		-		
TOTAL FTE:					
Contract Faculty (AY/FY)	56.75	30%	82.09	38%	44.65%
Contract Administrative	0.40	0%	0.40	0%	0.00%
Contract Professional	29.08	15%	35.35	16%	21.56%
Classified	61.05	32%	65.23	30%	6.85%
Graduate Teaching & Research Assistants (GTA & GRA)	17.90	9%	24.61	11%	37.50%
Part-Time and Other	24.63	13%	7.78	4%	-68.40%
TOTAL	189.81	100%	215.47	100%	13.51%

Comments

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

NAME		CODE			
Agricultural Experiment Station				5109	
DESCRIPTION	BOR POLICY 910.10 Retirement Costs	BOR POLICY 901.15 Reserve Revolving	BOR POLICY 901.6 Facility Maintenance	BOR POLICY 901.13 Scholarships & Stipends	
1. Effective Date of Board Policy	February 14, 2005	May 2005	March 2020	May 2003	
2. Date Reserve Fund Established by Campus	March 3, 2005	June 19, 2014	July 1, 2020	7/1/2023	
3. Fund Code (BANNER)	930900	930902	930903	930904	
4. Financial Summary					
Fund Balance - FYE 2022 (Actual)	846,958	842,481	810,971		
+ Revenues, Transfers In (Actual FY23)	30,836	30,673	1,645,598		
- Expenditures, Transfers Out (Actual FY23)	-	-	(1,608,769)		
Fund Balance - FYE 2023 (Actual)	877,794	873,154	847,799		
+ Revenues, Transfers In (Actual FY24)	46,882	46,634	1,431,823	700,000	
- Expenditures, Transfers Out (Actual FY24)	-	-	(1,386,543)	-	
Fund Balance - FYE 2024 (Actual)	924,676	919,788	893,079	700,000	
+ Revenues, Transfers In (Projected FY25)	52,000	30,000	500,000	-	
- Expenditures, Transfers Out (Projected FY25)	(314,582)	(330,000)	(850,000)	-	
Fund Balance - FYE 2025 (Projected)	662,094	619,788	543,079	700,000	
5. Required Reports					
a. Is a long-term deferred maintenance and equipment/fixed asset plan on file with OCHE?			yes		
b. Has the required annual business plan for FY24 been submitted and approved by OCHE?	yes				
c. Has the required documentation for the FY24 transfers out of this reserve fund been submitted to OCHE?		n/a			

NOTES

**Montana Agriculture Experiment Station
Facilities Maintenance Account
Long-Term Deferred Maintenance and Equipment/Fixed Assets Plan**

Project Description	Estimated Budget
Post Research Farm Fence	\$ 450,000
Horticulture Farm Sanitation Project	\$ 200,000
Roof Repair	\$ 853,000
Fence Maintenance	\$ 677,000
Irrigation Maintenance	\$ 400,000
Roads/Access Maintenance and Demolition	\$ 532,000
Utilities Maintenance	\$ 55,000
Drainage and Wastewater Runoff	\$ 500,000
Outdoor Structural Maintenance	\$ 424,200
Indoor Structural Maintenance	\$ 95,100
Building Demolition	\$ 260,500
	<hr/>
	\$ 4,446,800

*Projects will occur at multiple locations unless otherwise indicated.

*Projects will be prioritized based on multiple factors.



MONTANA AGRICULTURAL EXPERIMENT STATION
BUSINESS PLAN
FOR THE PURPOSE OF CONTINUING A
"RETIREMENT COSTS REVOLVING ACCOUNT"

1. Montana Agricultural Experiment Station Mission Statement

As a land grant institution, Montana State University-Bozeman provides education, research, and outreach programs focused to meet the changing needs of Montana, the region, and the nation. The College of Agriculture and the Montana Agricultural Experiment Station (MAES) generate and disseminate superior knowledge and technological solutions to increase the competitiveness of Montana agriculture, preserve environmental quality, improve quality of life, and add value to Montana's resources.

2. Montana Agricultural Experiment Station Goals

- a. To conduct research that generates new knowledge, technologies and maintains the vitality of Montana's agricultural and natural resources.
- b. To enhance local and regional economic development.
- c. To develop and maintain engagement activities with stakeholders.

To achieve the goals stated above, the Montana Agricultural Experiment Station (MAES) employs a total of 137 faculty members and 105 staff members who carry split appointments with the College of Agriculture (primary) and the Montana Extension Service (secondary). These appointments vary in range from 0.1 to 1 (MAES) for a total FTE of 163. Eighteen of these faculty members and twelve staff have been employed by Montana State University and MAES 25 years or longer. Sixty-six faculty and staff are 55 years of age or older and are expected to retire within ten years.

The projected retirement payout including TRS Option 1 payout for these employees is \$1,471,099. Since administration cannot predict when retirements will occur, MAES must continue to be proactive by continuing to transfer funds to MAES Retirement Costs Revolving Account to cover these costs. (See attached information that lists age, years of service, and estimated payout for the faculty and staff referred to above.) Recent state and federal budget fluctuations and global economic uncertainties further support our effort to strategically plan for retirement payouts.

The account will be reserved exclusively for the deposit of General Operating funds, which will be used exclusively to cover the costs of retirement payouts in General Operating accounts.

Agricultural Economics and Economics

Agricultural Education

Animal and Range Sciences

Microbiology and Immunology

Land Resources and Environmental Sciences

Plant Sciences and Plant Pathology

Research Centers

WIMU Regional Program in Veterinary Medicine

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DocuSigned by:

Sreekala G Bajwa

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Sreekala Bajwa

Vice President, Dean and Director

8/12/2024 | 3:36 PM MDT

Date

**Montana Agriculture Experiment Station
Negative Fund Balances Report as of June 30, 2024**

The Montana Agriculture Experiment Station had no negative fund balances to report at 6/30/24.

**Montana Agriculture Experiment Station
Negative Cash Report as of June 30, 2024**

The Montana Agriculture Experiment Station had no negative cash balances to report at 6/30/24.